

**NASSAU COUNTY
NEW YORK**



**EDWARD P. MANGANO
COUNTY EXECUTIVE**

MULTI-YEAR FINANCIAL PLAN (UPDATE) FISCAL 2011-2014

JUNE 3, 2011

***“Protecting
Nassau County’s Future
for Generations to Come”***



- NO PROPERTY TAX INCREASE**
- LOWEST HEADCOUNT SINCE THE 1950s**
- CUTS WASTE & DUPLICATIVE SERVICES**
- ENSURES NASSAU LIVES WITHIN ITS MEANS**



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**EDWARD P. MANGANO
COUNTY EXECUTIVE**

PROPOSED MULTI-YEAR FINANCIAL PLAN FISCAL 2011-2014

SEPTEMBER 15, 2010

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TABLE OF CONTENTS

I.	EXECUTIVE SUMMARY	1
II.	FUND AND DEPARTMENTAL DETAIL	9
III.	APPENDICES	63
	A. MULTI-YEAR FINANCIAL PLAN BASELINE INFLATORS	
	B. BORROWING SCHEDULE	
	C. DEBT SERVICE BASELINE	
	D. NASSAU COMMUNITY COLLEGE FINANCIAL PLAN UPDATE	
	E. NASSAU HEALTH CARE CORPORATION FINANCIAL PLAN UPDATE	
	F. SEWER & STORM WATER RESOURCE DISTRICT FINANCIAL PLAN	

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



EXECUTIVE SUMMARY



OVERVIEW

The Multi-Year Plan (MYP) is used to guide decision making and long-term planning. When the Mangano Administration came into office on January 1, 2010, it inherited a sluggish economy, unaffordable labor contracts, and burgeoning out year budget deficits. The projected 2011 gap, estimated at \$343 million, was the largest deficit that an incoming County Executive had faced in Nassau County’s history. The 2011 projected deficit resulted primarily from a dysfunctional tax assessment system that has resulted in over \$1.2 billion in outstanding debt, and labor contracts, negotiated by the previous Administration, which bestowed salaries and benefits far in excess of rational cost of living adjustments. Over the life of the contracts, which do not expire until 2016, total benefits derived from the labor settlements are projected to exceed the consumer price index (CPI) by over \$500 million. The costs of the current labor agreements are simply not affordable or sustainable in the current economic environment.

The County successfully closed the enormous 2011 deficit and submitted a balanced budget by streamlining the labor force, including the elimination of appointed management positions, and by reducing contractual, supply, and equipment expenditures. These cost saving actions enable the County to maintain a balanced budget using the budgetary basis of accounting, which is the manner in which the County records its financial records.

For the first time since their inception in June 2000, the Nassau County Interim Finance Authority (NIFA) reviewed the County Budget on a Generally Accepted Accounting Principles (GAAP) basis. Results of operations can vary significantly when measured using GAAP, as compared to the budgetary basis of accounting. On January 26, 2011, NIFA instituted a control period over the County’s finances. NIFA indicated that its decision to enact the control period resulted from their projection that the County’s 2011 Adopted Budget had a \$176 million deficit, when calculated using the GAAP basis of accounting.

The key component of the \$176 million projected GAAP deficit was the change in the accounting treatment of the County’s borrowing for tax certiorari settlements. The County has historically borrowed for tax certiorari settlements and did so at a reduced level in 2010, the first year of the new Administration. Although the use of borrowed funds decreased 34% from 2009, NIFA has indicated that they will not allow the County to borrow for any tax certiorari settlements in 2011. This policy change contributed \$100 million, or 57%, of the total \$176 million NIFA projected GAAP deficit.

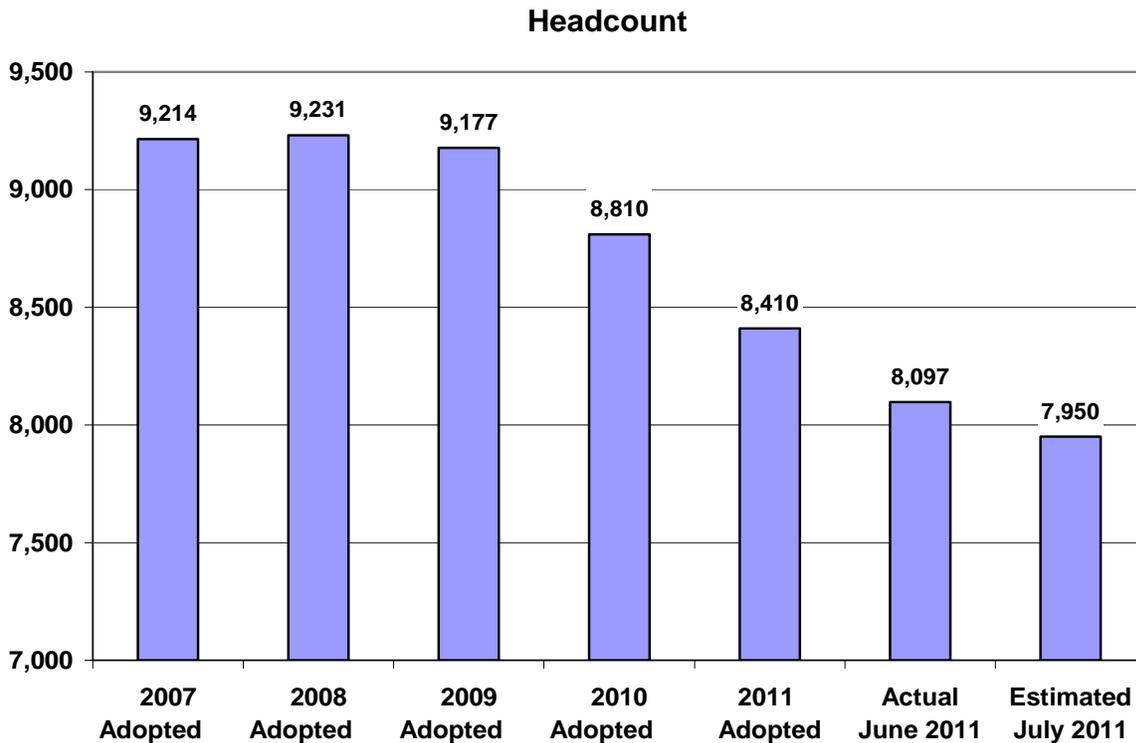
The table below illustrates an example of how the accounting policy change creates a County deficit:

Revenue Treatment

	Modified Accrual Method	GAAP	Difference
Use of Proceeds for Tax Certiorari Payments	100,000,000	-	(100,000,000)
Mitchel Field lease Sales Revenue	37,500,000	3,750,000	(33,750,000)
Total	137,500,000	3,750,000	(133,750,000)



In order to address the “GAAP” deficit projected by NIFA, the County has instituted, or is instituting, several initiatives. Primary among the County’s actions will be further personnel reductions. The upcoming personnel reductions, to be implemented on or about July 1, 2011, will reduce the County’s actual headcount to an unprecedented level, below 8,000 positions in the five major funds. This represents an extraordinary decrease of over 1,200 positions from 2009 budgeted levels, the last year of the prior Administration.



To further reduce salary expenses the County requested, and NIFA has imposed, a wage freeze, which will result in savings in excess of \$10 million in 2011.

The Police Department is undertaking a re-organization. The realignment will shift personnel from various units (e.g., Marine Bureau, K-9 Unit, Records Bureau) to patrols thereby decreasing overtime expenses.

In addition to reductions in personnel and salary savings, the County has decreased contractual and Other Than Personnel Services (“OTPS”) spending by \$17 million. Several revenue initiatives put forward in the 2011 Adopted Budget, including County Clerk and Ambulance fees, are yielding positive results.

While the challenges presented are formidable, the County is confident that it will continue to manage the budget, as it did successfully in 2010 and end 2011 with a small surplus.



Summary of 2010 Financial Performance

Despite severe fiscal challenges, County Executive Mangano managed the budget and County operations, and Nassau ended 2010 with an operating surplus of \$17.2 million (unaudited) in its five major funds (General, Police Headquarters, Police Districts, Fire Commission, and Debt Service Funds). This surplus was used to increase fund balance, the first increase in four years.

Significant Expenditure Variances

Payroll and Fringe Benefits, excluding overtime, amounted to \$1,125.3 million, \$68.3 million less than the \$1,193.6 million budget. The savings resulted from State and County early retirement incentive programs, and by managing the County to historically low workforce headcount levels. Overtime, primarily in the Police Department and Correctional Center, amounted to \$72.3 million, which exceeded the \$53 million budget.

The Administration also strictly controlled spending for Contractual Services, Equipment and General Expenses, which at year end were \$12.7 million under budget.

Significant Revenue Variances

Sales Tax revenues, excluding the Residential Energy Tax repealed by County Executive Mangano, amounted to \$984.2 million, \$20.5 million over the \$963.7 million Adopted Budget. Receipts for the energy tax were \$22.1 million under budget.

A proposed increase in the sales tax on cigarettes, budgeted for \$16 million by the prior Administration, was not approved by the State and consequently created a budget shortfall in the full amount.

Revenues from the red light camera program were \$11.1 million under budget. Departmental Revenues were \$9.1 million below the adopted \$103.5 million budget. The deficit was primarily due to lower than projected parks attendance, ambulance billings, and Pre-School reimbursements, which were offset by lower expenses in this program.

Investment Income was \$5.7 million under budget due to lower than projected interest rates.

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



Table 1: 2011-14 Pre-Gap Closing Analysis (dollars)

MAJOR FUNDS					
E/R	OBJECT	2011 Q1 Projections	2012 Proj. Baseline	2013 Proj. Baseline	2014 Proj. Baseline
EXP	AA - SALARIES, WAGES & FEES	801,959,862	903,783,827	933,750,774	984,965,862
	AB - FRINGE BENEFITS	438,241,296	515,456,367	532,630,785	551,880,951
	AC - WORKERS COMPENSATION	27,819,990	28,819,990	28,819,990	28,819,990
	BB - EQUIPMENT	1,449,862	1,449,862	1,449,862	1,449,863
	DD - GENERAL EXPENSES	29,430,188	31,094,436	31,752,817	32,724,911
	DE - CONTRACTUAL SERVICES	113,032,193	123,037,126	122,696,788	123,430,475
	DF - UTILITY COSTS	39,325,882	37,983,540	38,755,598	40,394,233
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	73,009,884	79,111,285	91,898,074	101,380,666
	GA - LOCAL GOVT ASST PROGRAM	61,857,330	64,176,980	66,583,617	69,080,502
	GG - PRINCIPAL	77,086,511	61,657,221	65,652,369	67,503,770
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HD - DEBT SERVICE CHARGEBACKS	319,239,087	327,037,060	338,891,843	337,603,586
	HF - INTER DEPARTMENTAL CHARGES	107,199,089	107,199,089	107,199,089	107,199,089
	HH - INTERFD CHGS INTERFUND CHARGES	94,776,659	114,120,742	100,225,346	107,282,533
	MM - MASS TRANSPORTATION	43,340,036	42,216,968	43,172,153	44,217,912
	NA - NCIFA EXPENDITURES	1,400,000	1,550,000	1,625,000	1,700,000
	OO - OTHER EXPENSE	326,776,525	320,992,790	312,328,828	296,224,325
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	168,229,000	172,456,183	176,791,200	181,236,836
	SS - RECIPIENT GRANTS	72,675,000	75,945,375	77,692,119	78,857,500
	TT - PURCHASED SERVICES	56,832,792	59,276,602	60,521,411	61,429,232
	WW - EMERGENCY VENDOR PAYMENTS	62,908,000	63,599,988	64,235,988	64,878,348
	XX - MEDICAID	242,344,540	245,344,540	248,344,540	251,344,540
EXP Total		3,176,933,725	3,394,309,971	3,463,018,191	3,551,605,125
REV	BA - INT PENALTY ON TAX	28,500,000	28,500,000	28,500,000	28,500,000
	BC - PERMITS & LICENSES	12,457,969	12,457,969	12,457,969	12,457,969
	BD - FINES & FORFEITS	72,875,863	79,945,594	73,571,779	73,571,779
	BE - INVEST INCOME	3,422,719	10,422,719	17,422,719	24,422,719
	BF - RENTS & RECOVERIES	96,627,644	19,755,262	19,755,262	19,755,262
	BG - REVENUE OFFSET TO EXPENSE	21,404,045	21,404,045	21,404,045	21,404,045
	BH - DEPT REVENUES	122,587,220	125,513,830	125,513,830	125,513,830
	BI - CAP BACKCHARGES	10,109,242	10,463,065	10,829,272	11,208,297
	BJ - INTERDEPT REVENUES	107,199,088	107,199,088	107,199,088	107,199,088
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,805,057	7,285,506	7,769,481	8,257,625
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	6,000,000	4,000,000	4,000,000	4,000,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	319,239,087	327,037,060	338,891,844	337,603,586
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	150,238,782	168,444,478	158,439,179	169,484,705
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	150,095,208	134,099,975	135,428,864	136,505,264
	SA - STATE AID REIMBURSEMENT OF EXPENSES	209,284,731	212,928,059	216,422,473	219,760,686
	TA - SALES TAX CO SALES TAX COUNTYWIDE	957,000,000	992,887,500	1,030,120,781	1,068,750,311
	TB - PART COUNTY SALES TAX PART COUNTY	71,864,510	87,053,264	79,804,151	80,701,085
	TL - PROPERTY TAX	800,315,632	800,315,632	800,315,632	800,315,632
	TO - OTB 5% TAX	3,588,190	3,229,371	2,906,434	2,615,791
	TX - SPECIAL TAXES - SPECIAL TAXES	27,775,995	27,775,995	27,775,995	27,775,995
REV Total		3,177,390,982	3,180,718,413	3,218,528,798	3,279,803,668
Surplus / Deficit		457,257	(213,591,558)	(244,489,393)	(271,801,457)



**Table 2: 2011-14 Gap Closing Plan (Major Funds)
(dollars)**

	2012 Plan	2013 Plan	2014 Plan
Re-Projected Baseline Gap	(213.6)	(244.5)	(271.8)
Gap Closing Measures			
Financing Options/Asset Sales			
Public-Private Partnerships	150.0	125.0	100.0
Surplus Land Sales	5.0	10.0	10.0
Expense Reductions			
Department Efficiencies	20.0	25.0	30.0
Union Concessions/Layoffs/Continued NIFA Wage Freeze	43.1	75.5	110.0
Revenue Initiatives			
Value of New Construction	3.0	6.0	9.0
Increased Departmental Revenues	3.0	3.0	3.0
Shared Services - Improved Accounts Receivable Processing	3.0	3.0	3.0
Cedar Creek Driving Range	3.0	3.0	3.0
Hub Revenues		5.0	5.0
GIS Map Usage		10.0	10.0
	16.5	21.0	11.2

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



Multi Year Plan – Update (Major Funds) (dollars)

MAJOR FUNDS					
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EXP	AA - SALARIES, WAGES & FEES	801,959,862	840,683,827	833,250,774	844,965,862
	AB - FRINGE BENEFITS	438,241,296	515,456,367	532,630,785	551,880,951
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REV Total		3,177,390,982	3,347,718,413	3,383,528,798	3,422,803,668
Surplus / (Deficit)		457,257	16,508,442	21,010,607	11,198,543



Public–Private Partnerships (“P3”) Options and Asset Sales:

The largest component of the plan is the limited use of Public-Private Partnerships, privatizations, disposition of surplus assets, and debt restructuring. As the County continues to reduce its workforce, these options will be used as a bridge to the goal of a smaller, more efficient County government.

Public-Private Partnerships (commonly called a “P3”) involve a long-term lease (not a sale) of municipal assets. The long-term lease is commonly called a “Concession Agreement.” The Concession Agreement contains specific terms between the County and the private sector operator on how the asset is to be operated and maintained. The County would continue to retain ownership of the assets with a right to reclaim the assets if the private operator does not meet certain standards. During the period of the Concession Agreement, however, some degree of risk and responsibility would be transferred from the County to the private operator.

Additional considerations related to the structuring of the Concession Agreement for a P3 would include the County receiving an upfront payment and/or an ongoing stream of income from the private operator for entering into the Concession Agreement. An example of a good P3 candidate would be a wastewater system. A private sector operator would typically make improvements in the level of technology and service for the wastewater system. The Agreement should provide protections for labor and safety considerations and would have defined parameters for rate increases and ongoing capital expenditures.

A typical Public-Private Partnership would take approximately 12 – 18 months to complete, although this timeline depends on the availability of information and required regulatory approvals.

Wastewater assets are viewed as valuable P3 candidates by the private sector for a variety of reasons. These systems are considered to be essential infrastructure with limited competition and high barriers to entry. They also have long useful lives where net revenues are frequently linked to CPI or related cost of living indices. In addition, they generally provide stable operating income with a lower correlation to overall economic activity as compared to many other industries and produce strong cash returns with favorable and stable operating margins. Finally, these systems have reasonable and predictable regulatory environments with known annual capital expenditure requirements.

Expense Reductions/Departmental Efficiencies

Streamlining the County’s workforce will continue to be a hallmark of the Mangano Administration. It is anticipated that by next month, July 2011, the workforce will dip below 8,000 positions. This represents a remarkable decrease of over 1,200 positions from 2009 budgeted levels.

The County continues to work with its partners in labor to achieve savings from contracts that are not supportable in these economic times. Should labor concessions not be obtained, the County will request NIFA to extend the existing wage freeze.

The County continues to explore options to achieve expense reductions, including reductions in subsidies paid to third parties and departmental reductions, eliminations and consolidations. As part of this effort, the Legislature has approved the creation of the Shared Services Department. The first function to be merged into this new department is that of purchasing. Other functions to be merged are accounts



payable and human resources. As other opportunities are identified they will be also be merged under the Shared Services umbrella.

Significant strides have been made in Assessment due to a concerted effort to settle claims prior to the preliminary tax roll going final in April 2011. The County estimates the current refund amount to have decreased \$30 million from NIFA's initial estimate of \$100 million. The County intends to continue this settlement program for the 2012-13 tentative roll and subsequent rolls. In addition, the County Executive proposed, and the County Legislature has approved, eliminating the so called "County Guarantee" of all property tax refunds. Currently, the County is the only entity in the State which is responsible for refunds of other taxing jurisdictions within the County. The County portion of the property tax refunds accounts for approximately 17% of the total. This action will greatly enhance structural budgetary balance in future years.

Revenue Initiatives

As the County continues its efforts to maintain budgetary balance, it will seek additional targeted revenues. Some will be generated by using our existing assets more fully, getting better reimbursements for services provided, and adding to the menu of recurring revenue streams.

FUND AND DEPARTMENTAL DETAIL

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



MAJOR FUNDS					
E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
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	BD - FINES & FORFEITS	72,875,863	79,945,594	73,571,779	73,571,779
	BE - INVEST INCOME	3,422,719	10,422,719	17,422,719	24,422,719
	BF - RENTS & RECOVERIES	96,627,644	174,755,262	154,755,262	129,755,262
	BG - REVENUE OFFSET TO EXPENSE	21,404,045	21,404,045	21,404,045	21,404,045
	BH - DEPT REVENUES	122,587,220	134,513,830	149,513,830	149,513,830
	BI - CAP BACKCHARGES	10,109,242	10,463,065	10,829,272	11,208,297
	BJ - INTERDEPT REVENUES	107,199,088	107,199,088	107,199,088	107,199,088
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,805,057	7,285,506	7,769,481	8,257,625
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	6,000,000	4,000,000	4,000,000	4,000,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	319,239,087	327,037,060	338,891,844	337,603,586
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	150,238,782	168,444,478	158,439,179	169,484,705
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	150,095,208	134,099,975	135,428,864	136,505,264
	SA - STATE AID REIMBURSEMENT OF EXPENSES	209,284,731	212,928,059	216,422,473	219,760,686
	TA - SALES TAX CO SALES TAX COUNTYWIDE	957,000,000	992,887,500	1,030,120,781	1,068,750,311
	TB - PART COUNTY SALES TAX PART COUNTY	71,864,510	87,053,264	79,804,151	80,701,085
	TL - PROPERTY TAX	800,315,632	803,315,632	806,315,632	809,315,632
	TO - OTB 5% TAX	3,588,190	3,229,371	2,906,434	2,615,791
	TX - SPECIAL TAXES - SPECIAL TAXES	27,775,995	27,775,995	27,775,995	27,775,995
REV Total		3,177,390,982	3,347,718,413	3,383,528,798	3,422,803,668
Surplus / (Deficit)		457,257	16,508,442	21,010,607	11,198,543

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



DEBT SERVICE FUND					
E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	FF - INTEREST	73,009,884	79,111,285	91,898,074	101,380,666
	GG - PRINCIPAL	77,086,511	61,657,221	65,652,369	67,503,770
	OO - OTHER EXPENSE	205,365,029	221,135,946	220,098,891	211,464,978
EXP Total		355,461,424	361,904,452	377,649,334	380,349,414
REV	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	6,000,000	4,000,000	4,000,000	4,000,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	319,239,087	327,037,060	338,891,844	337,603,586
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	26,842,471	25,704,084	29,594,181	33,582,520
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	3,379,866	5,163,308	5,163,308	5,163,308
REV Total		355,461,424	361,904,452	377,649,333	380,349,414

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



FIRE COMMISSION FUND					
E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
<input type="checkbox"/> EXP	AA - SALARIES, WAGES & FEES	10,202,638	11,088,390	11,555,968	12,278,473
	AB - FRINGE BENEFITS	4,110,363	5,032,550	5,173,680	5,338,286
	BB - EQUIPMENT	27,580	27,580	27,580	27,580
	DD - GENERAL EXPENSES	124,330	124,330	124,330	124,330
	DE - CONTRACTUAL SERVICES	4,340,643	4,340,643	4,340,643	4,340,643
	HD - DEBT SERVICE CHARGEBACKS	375,352	306,615	272,457	247,276
	HF - INTER DEPARTMENTAL CHARGES	2,680,369	2,680,369	2,680,369	2,680,369
EXP Total		21,861,275	23,600,477	24,175,028	25,036,956
<input type="checkbox"/> REV	BE - INVEST INCOME	6,155	6,155	6,155	6,155
	BG - REVENUE OFFSET TO EXPENSE	28,622	28,622	28,622	28,622
	BH - DEPT REVENUES	6,147,186	6,147,186	6,147,186	6,147,186
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	104,570	104,570	104,570	104,570
	SA - STATE AID REIMBURSEMENT OF EXPENSES	190,000	190,000	190,000	190,000
	TL - PROPERTY TAX	15,654,489	15,654,489	15,654,489	15,654,489
REV Total		22,131,022	22,131,022	22,131,022	22,131,022

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



POLICE DISTRICT FUND					
E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	226,352,873	262,557,279	268,073,983	280,349,929
	AB - FRINGE BENEFITS	108,119,102	124,456,188	128,270,417	132,573,014
	AC - WORKERS COMPENSATION	6,934,708	6,934,708	6,934,708	6,934,708
	BB - EQUIPMENT	285,185	285,185	285,185	285,185
	DD - GENERAL EXPENSES	3,704,475	3,775,350	4,032,933	4,413,252
	DE - CONTRACTUAL SERVICES	1,048,400	1,048,400	1,048,400	1,048,400
	DF - UTILITY COSTS	1,395,131	1,438,933	1,506,376	1,593,476
	HD - DEBT SERVICE CHARGEBACKS	1,822,015	1,802,917	1,805,272	1,897,262
	HF - INTER DEPARTMENTAL CHARGES	23,509,091	23,509,091	23,509,091	23,509,091
	OO - OTHER EXPENSE	538,542	2,052,006	2,103,306	2,155,888
EXP Total		373,709,522	427,860,056	437,569,670	454,760,205
REV	BC - PERMITS & LICENSES	2,828,447	2,828,447	2,828,447	2,828,447
	BD - FINES & FORFEITS	1,750,000	1,750,000	1,750,000	1,750,000
	BE - INVEST INCOME	271,315	271,315	271,315	271,315
	BF - RENTS & RECOVERIES	200,000	200,000	200,000	200,000
	BG - REVENUE OFFSET TO EXPENSE	1,459,944	1,459,944	1,459,944	1,459,944
	BH - DEPT REVENUES	4,911,617	4,911,617	4,911,617	4,911,617
	BJ - INTERDEPT REVENUES	569,462	569,462	569,462	569,462
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	2,000,000	2,000,000	2,000,000	2,000,000
	TL - PROPERTY TAX	364,488,774	364,488,774	364,488,774	364,488,774
REV Total		378,479,559	378,479,559	378,479,559	378,479,559

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



POLICE HEADQUARTER FUND					
E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	193,999,171	224,105,152	231,168,992	242,686,084
	AB - FRINGE BENEFITS	100,959,046	117,558,163	121,693,580	126,267,059
	AC - WORKERS COMPENSATION	3,341,788	3,341,788	3,341,788	3,341,788
	BB - EQUIPMENT	350,000	350,000	350,000	350,000
	DD - GENERAL EXPENSES	3,504,595	5,033,015	5,197,753	5,440,986
	DE - CONTRACTUAL SERVICES	10,175,418	10,175,418	10,175,418	10,175,418
	DF - UTILITY COSTS	2,433,440	2,457,774	2,482,352	2,507,176
	HD - DEBT SERVICE CHARGEBACKS	8,252,771	7,691,241	7,138,079	7,071,611
	HF - INTER DEPARTMENTAL CHARGES	25,419,637	25,419,637	25,419,637	25,419,637
	OO - OTHER EXPENSE	256,250	1,762,656	1,806,723	1,851,891
EXP Total		348,692,116	397,894,845	408,774,321	425,111,650
REV	BC - PERMITS & LICENSES	900,000	900,000	900,000	900,000
	BE - INVEST INCOME	17,234	17,234	17,234	17,234
	BG - REVENUE OFFSET TO EXPENSE	1,996,195	1,996,195	1,996,195	1,996,195
	BH - DEPT REVENUES	29,832,500	29,832,500	29,832,500	29,832,500
	BI - CAP BACKCHARGES	1,751,043	1,812,330	1,875,761	1,941,413
	BJ - INTERDEPT REVENUES	12,773,582	12,773,582	12,773,582	12,773,582
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	356,000	356,000	356,000	356,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,664,463	1,664,463	1,664,463	1,664,463
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	589,000	589,000	589,000
	TL - PROPERTY TAX	245,665,677	245,665,677	245,665,677	245,665,677
	TX - SPECIAL TAXES - SPECIAL TAXES	23,900,995	23,900,995	23,900,995	23,900,995
REV Total		319,446,689	319,507,976	319,571,407	319,637,059

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



GENERAL FUND					
E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	371,405,180	342,933,006	322,451,832	309,651,376
	AB - FRINGE BENEFITS	225,052,785	268,409,466	277,493,108	287,702,593
	AC - WORKERS COMPENSATION	17,543,494	18,543,494	18,543,494	18,543,494
	BB - EQUIPMENT	787,097	787,097	787,097	787,098
	DD - GENERAL EXPENSES	22,096,788	22,161,741	22,397,802	22,746,343
	DE - CONTRACTUAL SERVICES	97,467,732	107,472,665	107,132,327	107,866,014
	DF - UTILITY COSTS	35,497,311	34,086,833	34,766,871	36,293,581
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	61,857,330	64,176,980	66,583,617	69,080,502
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HD - DEBT SERVICE CHARGEBACKS	308,788,949	317,236,287	329,676,035	328,387,437
	HF - INTER DEPARTMENTAL CHARGES	55,589,992	55,589,992	55,589,992	55,589,992
	HH - INTERFD CHGS INTERFUND CHARGES	55,952,392	66,726,744	59,205,163	66,262,350
	MM - MASS TRANSPORTATION	43,340,036	42,216,968	43,172,153	44,217,912
	NA - NCIFA EXPENDITURES	1,400,000	1,550,000	1,625,000	1,700,000
	OO - OTHER EXPENSE	120,616,704	96,042,182	88,319,908	80,751,568
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	168,229,000	172,456,183	176,791,200	181,236,836
	SS - RECIPIENT GRANTS	72,675,000	75,945,375	77,692,119	78,857,500
	TT - PURCHASED SERVICES	56,832,792	59,276,602	60,521,411	61,429,232
	WW - EMERGENCY VENDOR PAYMENTS	62,908,000	63,599,988	64,235,988	64,878,348
	XX - MEDICAID	242,344,540	245,344,540	248,344,540	251,344,540
EXP Total		2,038,385,121	2,072,556,143	2,073,329,655	2,085,326,717
REV	BA - INT PENALTY ON TAX	28,500,000	28,500,000	28,500,000	28,500,000
	BC - PERMITS & LICENSES	8,729,522	8,729,522	8,729,522	8,729,522
	BD - FINES & FORFEITS	71,125,863	78,195,594	71,821,779	71,821,779
	BE - INVEST INCOME	3,128,015	10,128,015	17,128,015	24,128,015
	BF - RENTS & RECOVERIES	96,427,644	174,555,262	154,555,262	129,555,262
	BG - REVENUE OFFSET TO EXPENSE	17,919,284	17,919,284	17,919,284	17,919,284
	BH - DEPT REVENUES	81,695,917	93,622,527	108,622,527	108,622,527
	BI - CAP BACKCHARGES	8,358,199	8,650,736	8,953,511	9,266,884
	BJ - INTERDEPT REVENUES	93,856,044	93,856,044	93,856,044	93,856,044
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,805,057	7,285,506	7,769,481	8,257,625
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	82,111,474	92,885,826	85,364,245	92,421,432
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	145,050,879	127,272,204	128,601,093	129,677,493
	SA - STATE AID REIMBURSEMENT OF EXPENSES	208,505,731	212,149,059	215,643,473	218,981,686
	TA - SALES TAX CO SALES TAX COUNTYWIDE	957,000,000	992,887,500	1,030,120,781	1,068,750,311
	TB - PART COUNTY SALES TAX PART COUNTY	71,864,510	87,053,264	79,804,151	80,701,085
	TL - PROPERTY TAX	174,506,692	177,506,692	180,506,692	183,506,692
	TO - OTB 5% TAX	3,588,190	3,229,371	2,906,434	2,615,791
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	3,875,000	3,875,000	3,875,000
REV Total		2,063,048,021	2,218,301,406	2,244,677,294	2,281,186,431

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



AC - COMMISSIONER OF INVESTIGATIONS

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	6,796	6,932	7,071	7,212
	DD - GENERAL EXPENSES	1	1	1	1
	DE - CONTRACTUAL SERVICES	15,300	15,300	15,300	15,300
EXP Total		22,097	22,233	22,372	22,513

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	2,079,017	2,408,293	2,559,533	2,690,702
	DD - GENERAL EXPENSES	93,817	93,817	93,817	93,817
	DE - CONTRACTUAL SERVICES	282,842	282,842	282,842	282,842
EXP Total		2,455,676	2,784,952	2,936,192	3,067,361

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



AS - ASSESSMENT DEPARTMENT

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	10,602,468	11,975,369	12,614,300	13,167,892
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	459,762	459,762	459,762	459,762
	DE - CONTRACTUAL SERVICES	39,000	39,000	39,000	39,000
EXP Total		11,106,230	12,479,131	13,118,062	13,671,654
REV	BH - DEPT REVENUES	100,346	100,346	100,346	100,346
	BI - CAP BACKCHARGES	150,000	155,250	160,684	166,308
REV Total		250,346	255,596	261,030	266,654

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



AT - COUNTY ATTORNEY

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	8,183,937	8,821,847	8,978,155	9,115,056
	BB - EQUIPMENT	15,000	15,000	15,000	15,000
	DD - GENERAL EXPENSES	427,279	427,279	427,279	427,279
	DE - CONTRACTUAL SERVICES	2,000,000	3,000,000	3,000,000	3,000,000
EXP Total		10,626,216	12,264,126	12,420,434	12,557,335
REV	BD - FINES & FORFEITS	180,000	180,000	180,000	180,000
	BF - RENTS & RECOVERIES	605,000	605,000	605,000	605,000
	BH - DEPT REVENUES	95,000	95,000	95,000	95,000
	BJ - INTERDEPT REVENUES	1,598,072	1,598,072	1,598,072	1,598,072
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	300,000	300,000	300,000	300,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	75,000	75,000	75,000	75,000
REV Total		2,853,072	2,853,072	2,853,072	2,853,072

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS					
E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	4,299,597	4,833,740	5,093,537	5,319,294
	DD - GENERAL EXPENSES	425,102	425,102	425,102	425,102
	DE - CONTRACTUAL SERVICES	9,297,269	9,297,269	9,297,269	9,297,269
	HF - INTER DEPARTMENTAL CHARGES	1,451,838	1,451,838	1,451,838	1,451,838
EXP Total		15,473,806	16,007,949	16,267,746	16,493,503
REV	BF - RENTS & RECOVERIES	55,357	55,357	55,357	55,357
	BH - DEPT REVENUES	472,000	472,000	472,000	472,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	9,259,052	9,684,021	7,558,104	7,471,262
	SA - STATE AID REIMBURSEMENT OF EXPENSES	6,679,948	6,679,948	6,679,948	6,679,948
REV Total		16,466,357	16,891,326	14,765,409	14,678,567

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS					
E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	4,299,597	4,833,740	5,093,537	5,319,294
	DD - GENERAL EXPENSES	425,102	425,102	425,102	425,102
	DE - CONTRACTUAL SERVICES	9,297,269	9,297,269	9,297,269	9,297,269
	HF - INTER DEPARTMENTAL CHARGES	1,451,838	1,451,838	1,451,838	1,451,838
EXP Total		15,473,806	16,007,949	16,267,746	16,493,503
REV	BF - RENTS & RECOVERIES	55,357	55,357	55,357	55,357
	BH - DEPT REVENUES	472,000	472,000	472,000	472,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	9,259,052	9,684,021	7,558,104	7,471,262
	SA - STATE AID REIMBURSEMENT OF EXPENSES	6,679,948	6,679,948	6,679,948	6,679,948
REV Total		16,466,357	16,891,326	14,765,409	14,678,567

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	1,919,324	2,125,467	2,222,606	2,307,139
	BB - EQUIPMENT	2,207	2,207	2,207	2,207
	DD - GENERAL EXPENSES	13,889	13,889	13,889	13,889
EXP Total		1,935,420	2,141,563	2,238,702	2,323,235
REV	BC - PERMITS & LICENSES	3,151,855	3,151,855	3,151,855	3,151,855
	BD - FINES & FORFEITS	711,781	711,781	711,781	711,781
	BH - DEPT REVENUES	200	200	200	200
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,900	45,900	45,900	45,900
REV Total		3,909,736	3,909,736	3,909,736	3,909,736

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



CC - SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	124,608,565	134,061,104	139,718,154	147,143,657
	AC - WORKERS COMPENSATION	5,131,089	5,131,089	5,131,089	5,131,089
	BB - EQUIPMENT	15,707	15,707	15,707	15,707
	DD - GENERAL EXPENSES	3,599,536	3,599,536	3,599,536	3,599,536
	DE - CONTRACTUAL SERVICES	18,853,053	19,295,553	19,749,115	20,214,017
	DF - UTILITY COSTS	545,420	557,275	577,757	602,066
	HF - INTER DEPARTMENTAL CHARGES	177,017	177,017	177,017	177,017
EXP Total		152,930,387	162,837,280	168,968,375	176,883,089
REV	BD - FINES & FORFEITS	20,000	20,000	20,000	20,000
	BF - RENTS & RECOVERIES	819,000	819,000	819,000	819,000
	BG - REVENUE OFFSET TO EXPENSE	500,000	500,000	500,000	500,000
	BH - DEPT REVENUES	5,812,500	5,812,500	5,812,500	5,812,500
	BJ - INTERDEPT REVENUES	290,000	290,000	290,000	290,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	14,069,425	14,069,425	14,069,425	14,069,425
	SA - STATE AID REIMBURSEMENT OF EXPENSES	372,000	372,000	372,000	372,000
REV Total		21,882,925	21,882,925	21,882,925	21,882,925

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



CE - COUNTY EXECUTIVE

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	2,021,714	2,117,837	2,123,429	2,129,133
	DD - GENERAL EXPENSES	55,000	55,000	55,000	55,000
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	225,000
EXP Total		2,301,714	2,397,837	2,403,429	2,409,133

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	2,272,640	2,490,431	2,580,095	2,658,558
	BB - EQUIPMENT	1,000	1,000	1,000	1,000
	DD - GENERAL EXPENSES	2,020,506	2,020,506	2,020,506	2,020,506
	DE - CONTRACTUAL SERVICES	2,850	2,850	2,850	2,850
EXP Total		4,296,996	4,514,787	4,604,451	4,682,914
REV	BJ - INTERDEPT REVENUES	1,309,089	1,309,089	1,309,089	1,309,089
REV Total		1,309,089	1,309,089	1,309,089	1,309,089

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



CL - COUNTY CLERK

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	5,608,979	6,185,146	6,460,233	6,698,560
	BB - EQUIPMENT	98,150	98,150	98,150	98,151
	DD - GENERAL EXPENSES	344,398	344,398	344,398	344,398
	DE - CONTRACTUAL SERVICES	325,000	325,000	325,000	325,000
EXP Total		6,376,527	6,952,694	7,227,781	7,466,109
REV	BD - FINES & FORFEITS	200,000	200,000	200,000	200,000
	BH - DEPT REVENUES	23,932,250	25,532,250	25,532,250	25,532,250
REV Total		24,132,250	25,732,250	25,732,250	25,732,250

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



CO - COUNTY COMPTROLLER

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	5,768,619	6,361,166	6,622,290	6,848,947
	BB - EQUIPMENT	75,000	75,000	75,000	75,000
	DD - GENERAL EXPENSES	125,000	125,000	125,000	125,000
	DE - CONTRACTUAL SERVICES	564,000	564,000	564,000	564,000
EXP Total		6,532,619	7,125,166	7,386,290	7,612,947
REV	BF - RENTS & RECOVERIES	250,000	250,000	250,000	250,000
	BH - DEPT REVENUES	16,300	16,300	16,300	16,300
REV Total		266,300	266,300	266,300	266,300

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



CS - CIVIL SERVICE

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	4,348,898	4,760,145	4,946,412	5,108,205
	DD - GENERAL EXPENSES	233,827	233,827	233,827	233,827
	DE - CONTRACTUAL SERVICES	11,000	11,000	11,000	11,000
	HH - INTERFD CHGS INTERFUND CHARGES	10,000	10,000	10,000	10,000
EXP Total		4,603,725	5,014,972	5,201,239	5,363,032
REV	BH - DEPT REVENUES	335,000	335,000	335,000	335,000
REV Total		335,000	335,000	335,000	335,000

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



CT - COURTS

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AB - FRINGE BENEFITS	2,117,499	2,376,193	2,507,587	2,646,594
EXP Total		2,117,499	2,376,193	2,507,587	2,646,594
REV	BG - REVENUE OFFSET TO EXPENSE	284,573	284,573	284,573	284,573
	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,832,926	1,832,926	1,832,926	1,832,926
REV Total		2,117,499	2,117,499	2,117,499	2,117,499

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



DA - DISTRICT ATTORNEY

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	27,555,130	29,598,438	30,258,815	30,873,662
	BB - EQUIPMENT	62,487	62,487	62,487	62,487
	DD - GENERAL EXPENSES	1,067,470	1,067,470	1,067,470	1,067,470
	DE - CONTRACTUAL SERVICES	1,177,500	1,177,500	1,177,500	1,177,500
EXP Total		29,862,587	31,905,895	32,566,272	33,181,119
REV	BE - INVEST INCOME	100	100	100	100
	BF - RENTS & RECOVERIES	1,394,045	1,394,045	1,394,045	1,394,045
	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
	BJ - INTERDEPT REVENUES	262,220	262,220	262,220	262,220
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	34,405	34,405	34,405	34,405
	SA - STATE AID REIMBURSEMENT OF EXPENSES	41,678	41,678	41,678	41,678
REV Total		1,757,448	1,757,448	1,757,448	1,757,448

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



DS - DEBT SERVICE

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	HD - DEBT SERVICE CHARGEBACKS	308,788,949	317,236,287	329,676,035	328,387,437
EXP Total		308,788,949	317,236,287	329,676,035	328,387,437

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



EL - BOARD OF ELECTIONS

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	10,854,824	11,694,008	12,052,346	12,364,623
	BB - EQUIPMENT	58,184	58,184	58,184	58,184
	DD - GENERAL EXPENSES	823,970	823,970	823,970	823,970
	DE - CONTRACTUAL SERVICES	549,000	549,000	549,000	549,000
EXP Total		12,285,978	13,125,162	13,483,500	13,795,777
REV	BF - RENTS & RECOVERIES	120,000	120,000	120,000	120,000
	BH - DEPT REVENUES	35,000	35,000	35,000	35,000
REV Total		155,000	155,000	155,000	155,000

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



EM - EMERGENCY MANAGEMENT

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	553,183	592,632	601,416	609,023
	DD - GENERAL EXPENSES	15,368	15,368	15,368	15,368
	DE - CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000
EXP Total		578,551	618,000	626,784	634,391
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	519,000	519,000	519,000	519,000
REV Total		519,000	519,000	519,000	519,000

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



FB - FRINGE BENEFIT

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AB - FRINGE BENEFITS	196,987,531	237,250,329	244,712,425	253,200,593
EXP Total		196,987,531	237,250,329	244,712,425	253,200,593
REV	BG - REVENUE OFFSET TO EXPENSE	2,603,854	2,603,854	2,603,854	2,603,854
REV Total		2,603,854	2,603,854	2,603,854	2,603,854

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



HE - HEALTH DEPARTMENT

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	14,605,297	16,221,056	16,989,413	17,657,343
	BB - EQUIPMENT	27,560	27,560	27,560	27,560
	DD - GENERAL EXPENSES	1,762,803	1,762,803	1,762,803	1,762,803
	DE - CONTRACTUAL SERVICES	821,227	821,227	821,227	821,227
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER DEPARTMENTAL CHARGES	7,752,148	7,752,148	7,752,148	7,752,148
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	168,229,000	172,456,183	176,791,200	181,236,836
EXP Total		198,198,035	204,040,976	209,144,351	214,257,917
REV	BC - PERMITS & LICENSES	4,285,135	4,285,135	4,285,135	4,285,135
	BD - FINES & FORFEITS	277,815	277,815	277,815	277,815
	BF - RENTS & RECOVERIES	807,250	807,250	807,250	807,250
	BH - DEPT REVENUES	11,653,732	11,653,732	11,653,732	11,653,732
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	579,266	579,266	579,266	579,266
	SA - STATE AID REIMBURSEMENT OF EXPENSES	96,476,895	98,770,223	101,122,762	103,536,056
REV Total		114,080,093	116,373,421	118,725,960	121,139,254

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



HI - CE - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	207,661	218,651	219,118	219,596
	DD - GENERAL EXPENSES	6,283	6,283	6,283	6,283
	HF - INTER DEPARTMENTAL CHARGES	1,098,351	1,098,351	1,098,351	1,098,351
EXP Total		1,312,295	1,323,285	1,323,752	1,324,230

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



HP - CE - PHYSICALLY CHALLENGED

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	311,495	325,386	326,951	328,547
	BB - EQUIPMENT	1,000	1,000	1,000	1,000
	DD - GENERAL EXPENSES	13,595	13,595	13,595	13,595
	HF - INTER DEPARTMENTAL CHARGES	358,651	358,651	358,651	358,651
EXP Total		684,741	698,632	700,197	701,793
REV	BD - FINES & FORFEITS	40,000	40,000	40,000	40,000
REV Total		40,000	40,000	40,000	40,000

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	362,131	407,575	423,463	437,221
	DD - GENERAL EXPENSES	4,729	4,729	4,729	4,729
	DE - CONTRACTUAL SERVICES	11,507	11,507	11,507	11,507
EXP Total		378,367	423,811	439,699	453,457

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



IT - INFORMATION TECHNOLOGY

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	7,729,110	8,621,767	9,043,502	9,410,816
	DD - GENERAL EXPENSES	296,525	296,525	296,525	296,525
	DE - CONTRACTUAL SERVICES	6,824,619	8,824,619	8,824,619	8,824,619
	DF - UTILITY COSTS	4,209,820	4,745,343	4,786,221	4,827,508
	HF - INTER DEPARTMENTAL CHARGES	1,108,298	1,108,298	1,108,298	1,108,298
EXP Total		20,168,372	23,596,551	24,059,165	24,467,765
REV	BH - DEPT REVENUES	27,000	27,000	27,000	27,000
	BI - CAP BACKCHARGES	3,210,560	3,322,929	3,439,232	3,559,605
	BJ - INTERDEPT REVENUES	8,585,784	8,585,784	8,585,784	8,585,784
	SA - STATE AID REIMBURSEMENT OF EXPENSES	408,420	408,420	408,420	408,420
REV Total		12,231,764	12,344,133	12,460,436	12,580,809

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



LE - COUNTY LEGISLATURE

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	4,900,788	5,355,704	5,357,617	5,359,568
	BB - EQUIPMENT	32,533	32,533	32,533	32,533
	DD - GENERAL EXPENSES	1,676,959	1,676,959	1,676,959	1,676,959
	DE - CONTRACTUAL SERVICES	1,067,774	2,067,774	1,067,774	1,067,774
EXP Total		7,678,055	9,132,971	8,134,883	8,136,834

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	360,593	379,115	380,055	381,015
	DD - GENERAL EXPENSES	8,106	8,106	8,106	8,106
	DE - CONTRACTUAL SERVICES	470,803	470,803	470,803	470,803
EXP Total		839,502	858,024	858,965	859,924

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	445,629	465,973	466,036	466,101
	BB - EQUIPMENT	525	525	525	525
	DD - GENERAL EXPENSES	9,923	9,923	9,923	9,923
	DE - CONTRACTUAL SERVICES	53,632	53,632	53,632	53,632
EXP Total		509,709	530,053	530,116	530,181

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



ME - MEDICAL EXAMINER

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	4,944,626	5,485,395	5,750,472	5,980,924
	BB - EQUIPMENT	6,712	6,712	6,712	6,712
	DD - GENERAL EXPENSES	251,256	251,256	251,256	251,256
	DE - CONTRACTUAL SERVICES	47,580	47,580	47,580	47,580
	HF - INTER DEPARTMENTAL CHARGES	1,115,660	1,115,660	1,115,660	1,115,660
EXP Total		6,365,834	6,906,603	7,171,679	7,402,132
REV	BH - DEPT REVENUES	20,000	20,000	20,000	20,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	166,130	166,130	166,130	166,130
	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,074,746	1,074,746	1,074,746	1,074,746
REV Total		1,260,876	1,260,876	1,260,876	1,260,876

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



MI - MISCELLANEOUS					
E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
<input checked="" type="checkbox"/> EXP	AA - SALARIES, WAGES & FEES	1,726,000	(61,339,480)	(98,704,270)	(128,737,006)
	AB - FRINGE BENEFITS	25,947,755	28,782,944	30,273,096	31,855,406
	GA - LOCAL GOVT ASST PROGRAM	61,857,330	64,176,980	66,583,617	69,080,502
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HF - INTER DEPARTMENTAL CHARGES	6,269,751	6,269,751	6,269,751	6,269,751
	HH - INTERFD CHGS INTERFUND CHARGES	17,118,125	19,322,746	18,174,980	25,232,167
	NA - NCIFA EXPENDITURES	1,400,000	1,550,000	1,625,000	1,700,000
	OO - OTHER EXPENSE	35,782,733	30,710,268	32,472,624	34,370,876
EXP Total		163,101,694	102,473,209	69,694,798	52,771,696
<input checked="" type="checkbox"/> REV	BF - RENTS & RECOVERIES	20,000	20,000	20,000	20,000
	BG - REVENUE OFFSET TO EXPENSE	14,332,799	14,332,799	14,332,799	14,332,799
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	17,118,125	19,322,746	18,174,980	25,232,167
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	136,600	136,600	136,600	136,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,480,934	2,480,934	2,480,934	2,480,934
REV Total		34,088,458	36,293,079	35,145,313	42,202,500

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



PA - PUBLIC ADMINISTRATOR

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	495,120	539,922	556,448	570,799
	DD - GENERAL EXPENSES	8,685	8,685	8,685	8,685
	DE - CONTRACTUAL SERVICES	13,643	13,643	13,643	13,643
EXP Total		517,448	562,250	578,776	593,127
REV	BH - DEPT REVENUES	400,000	400,000	400,000	400,000
REV Total		400,000	400,000	400,000	400,000

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



PB - PROBATION					
E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	15,611,369	17,335,835	18,183,213	18,921,916
	BB - EQUIPMENT	16,712	16,712	16,712	16,712
	DD - GENERAL EXPENSES	138,696	138,696	138,696	138,696
	DE - CONTRACTUAL SERVICES	302,244	302,244	302,244	302,244
	HF - INTER DEPARTMENTAL CHARGES	800	800	800	800
EXP Total		16,069,821	17,794,287	18,641,665	19,380,368
REV	BH - DEPT REVENUES	1,833,500	1,833,500	1,833,500	1,833,500
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	188,000	188,000	188,000	188,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,671,540	2,671,540	2,671,540	2,671,540
REV Total		4,693,040	4,693,040	4,693,040	4,693,040

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	747,378	781,674	782,423	783,186
	DD - GENERAL EXPENSES	33,780	33,780	33,780	33,780
	DE - CONTRACTUAL SERVICES	22,500	22,500	22,500	22,500
EXP Total		803,658	837,954	838,703	839,466

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	15,879,029	17,179,366	17,831,488	18,398,753
	BB - EQUIPMENT	199,850	199,850	199,850	199,850
	DD - GENERAL EXPENSES	932,784	932,784	932,784	932,784
	DE - CONTRACTUAL SERVICES	2,607,109	2,607,109	2,607,109	2,607,109
	HF - INTER DEPARTMENTAL CHARGES	80,000	80,000	80,000	80,000
EXP Total		19,698,772	20,999,109	21,651,231	22,218,496
REV	BF - RENTS & RECOVERIES	1,641,440	1,641,440	1,641,440	1,641,440
	BH - DEPT REVENUES	21,425,001	22,751,611	22,751,611	22,751,611
	TX - SPECIAL TAXS - SPECIAL TAXES	675,000	675,000	675,000	675,000
REV Total		23,741,441	25,068,051	25,068,051	25,068,051

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



PL - PLANNING					
E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	1,140,877	1,325,329	1,410,481	1,484,283
	DD - GENERAL EXPENSES	16,572	16,572	16,572	16,572
	DE - CONTRACTUAL SERVICES	56,493	56,493	56,493	56,493
	HF - INTER DEPARTMENTAL CHARGES	1,007,320	1,007,320	1,007,320	1,007,320
	MM - MASS TRANSPORTATION	43,340,036	42,216,968	43,172,153	44,217,912
	OO - OTHER EXPENSE	75,000	75,000	75,000	75,000
EXP Total		45,636,298	44,697,682	45,738,018	46,857,580
REV	BD - FINES & FORFEITS	10,000	10,000	10,000	10,000
	BH - DEPT REVENUES	993,000	993,000	993,000	993,000
	BI - CAP BACKCHARGES	303,000	313,605	324,581	335,942
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	25,000	25,000	25,000	25,000
REV Total		1,331,000	1,341,605	1,352,581	1,363,942

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



PR - PURCHASING DEPARTMENT

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	1,114,721	1,236,535	1,292,929	1,341,944
	DD - GENERAL EXPENSES	16,109	16,109	16,109	16,109
	DE - CONTRACTUAL SERVICES	1,500	1,500	1,500	1,500
EXP Total		1,132,330	1,254,144	1,310,538	1,359,553
REV	BF - RENTS & RECOVERIES	100,000	100,000	100,000	100,000
	BH - DEPT REVENUES	20,500	20,500	20,500	20,500
	BJ - INTERDEPT REVENUES	291,311	291,311	291,311	291,311
REV Total		411,811	411,811	411,811	411,811

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



PW - PUBLIC WORKS DEPARTMENT					
E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	32,343,542	35,810,636	37,536,547	39,041,074
	AC - WORKERS COMPENSATION	1,900,743	1,900,743	1,900,743	1,900,743
	BB - EQUIPMENT	102,054	102,054	102,054	102,054
	DD - GENERAL EXPENSES	5,119,782	5,184,728	5,420,763	5,769,267
	DE - CONTRACTUAL SERVICES	6,078,910	6,078,910	6,078,910	6,078,910
	DF - UTILITY COSTS	30,741,671	28,783,810	29,402,471	30,863,570
	HF - INTER DEPARTMENTAL CHARGES	8,821,229	8,821,229	8,821,229	8,821,229
EXP Total		85,107,931	86,682,110	89,262,717	92,576,847
REV	BC - PERMITS & LICENSES	1,292,532	1,292,532	1,292,532	1,292,532
	BH - DEPT REVENUES	920,000	920,000	920,000	920,000
	BI - CAP BACKCHARGES	4,694,639	4,858,951	5,029,015	5,205,030
	BJ - INTERDEPT REVENUES	8,718,321	8,718,321	8,718,321	8,718,321
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	3,630,000	3,630,000	3,630,000	3,630,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	3,345,900	256,125	256,125	256,125
	SA - STATE AID REIMBURSEMENT OF EXPENSES	55,000	55,000	55,000	55,000
REV Total		22,656,392	19,730,929	19,900,993	20,077,008

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	510,848	556,997	573,226	587,380
	DD - GENERAL EXPENSES	85,663	85,663	85,663	85,663
	DE - CONTRACTUAL SERVICES	100,920	100,920	100,920	100,920
	OO - OTHER EXPENSE	14,226,930	14,724,873	15,240,243	15,773,652
EXP Total		14,924,361	15,468,452	16,000,052	16,547,614
REV	BF - RENTS & RECOVERIES	79,265,552	5,393,170	5,393,170	5,393,170
	BH - DEPT REVENUES	179,864	179,864	179,864	179,864
	BJ - INTERDEPT REVENUES	12,472,574	12,472,574	12,472,574	12,472,574
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	720,350	720,350	720,350	720,350
REV Total		92,638,340	18,765,958	18,765,958	18,765,958

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



RM - RECORDS MANAGEMENT

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	792,887	876,503	917,856	953,718
	BB - EQUIPMENT	1,000	1,000	1,000	1,000
	DD - GENERAL EXPENSES	159,971	159,971	159,971	159,971
	DE - CONTRACTUAL SERVICES	123,500	123,500	123,500	123,500
EXP Total		1,077,358	1,160,974	1,202,327	1,238,189

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



RS - RESERVES

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
REV	BF - RENTS & RECOVERIES	10,500,000	7,500,000	7,500,000	7,500,000
REV Total		10,500,000	7,500,000	7,500,000	7,500,000

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
REV	BD - FINES & FORFEITS	2,850,000	2,850,000	2,850,000	2,850,000
	BF - RENTS & RECOVERIES	-	155,000,000	135,000,000	110,000,000
	BH - DEPT REVENUES	620,000	9,620,000	24,620,000	24,620,000
	BJ - INTERDEPT REVENUES	57,181,617	57,181,617	57,181,617	57,181,617
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,805,057	7,285,506	7,769,481	8,257,625
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	20,320,336	20,320,336	20,320,336	20,320,336
	TA - SALES TAX CO SALES TAX COUNTYWIDE	957,000,000	992,887,500	1,030,120,781	1,068,750,311
	TB - PART COUNTY SALES TAX PART COUNTY	71,864,510	87,053,264	79,804,151	80,701,085
	TL - PROPERTY TAX	174,506,692	177,506,692	180,506,692	183,506,692
	TO - OTB 5% TAX	3,588,190	3,229,371	2,906,434	2,615,791
REV Total		1,294,736,402	1,512,934,286	1,541,079,492	1,558,803,456

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	205,446	216,121	216,207	216,295
	DD - GENERAL EXPENSES	1,738	1,738	1,738	1,738
	DE - CONTRACTUAL SERVICES	24,449	24,449	24,449	24,449
EXP Total		231,633	242,308	242,394	242,482
REV	BH - DEPT REVENUES	18,000	18,000	18,000	18,000
REV Total		18,000	18,000	18,000	18,000

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	1,947,695	2,184,756	2,300,292	2,400,874
	DD - GENERAL EXPENSES	40,200	40,200	40,200	40,200
	DE - CONTRACTUAL SERVICES	14,381,780	14,381,780	14,381,780	14,381,780
	HF - INTER DEPARTMENTAL CHARGES	1,449,475	1,449,475	1,449,475	1,449,475
EXP Total		17,819,150	18,056,211	18,171,747	18,272,329
REV	BH - DEPT REVENUES	16,724	16,724	16,724	16,724
	BJ - INTERDEPT REVENUES	469,758	469,758	469,758	469,758
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	12,235,062	14,106,052	10,817,508	10,683,173
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,620,549	5,620,549	5,620,549	5,620,549
	SA - STATE AID REIMBURSEMENT OF EXPENSES	6,277,673	6,277,673	6,277,673	6,277,673
REV Total		24,619,766	26,490,756	23,202,212	23,067,877

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



SS - SOCIAL SERVICES

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	48,733,841	54,326,032	57,044,759	59,406,653
	BB - EQUIPMENT	36,630	36,630	36,630	36,630
	DD - GENERAL EXPENSES	1,166,783	1,166,790	1,166,815	1,166,853
	DE - CONTRACTUAL SERVICES	10,647,653	10,647,653	10,647,653	10,647,653
	DF - UTILITY COSTS	400	406	422	437
	HF - INTER DEPARTMENTAL CHARGES	23,069,160	23,069,160	23,069,160	23,069,160
	SS - RECIPIENT GRANTS	72,675,000	75,945,375	77,692,119	78,857,500
	TT - PURCHASED SERVICES	56,832,792	59,276,602	60,521,411	61,429,232
	WW - EMERGENCY VENDOR PAYMENTS	62,908,000	63,599,988	64,235,988	64,878,348
	XX - MEDICAID	242,344,540	245,344,540	248,344,540	251,344,540
EXP Total		518,414,799	533,413,176	542,759,496	550,837,006
REV	BH - DEPT REVENUES	11,995,000	11,995,000	11,995,000	11,995,000
	BJ - INTERDEPT REVENUES	110,000	110,000	110,000	110,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	121,000,000	106,311,100	107,639,989	108,716,389
	SA - STATE AID REIMBURSEMENT OF EXPENSES	90,000,000	91,350,000	92,491,875	93,416,794
REV Total		223,105,000	209,766,100	212,236,864	214,238,182

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



TR - COUNTY TREASURER

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	2,613,433	2,870,255	2,989,955	3,094,000
	BB - EQUIPMENT	7,586	7,586	7,586	7,586
	DD - GENERAL EXPENSES	231,500	231,500	231,500	231,500
	DE - CONTRACTUAL SERVICES	98,866	98,866	98,866	98,866
	OO - OTHER EXPENSE	70,000,000	50,000,000	40,000,000	30,000,000
EXP Total		72,951,385	53,208,207	43,327,906	33,431,951
REV	BA - INT PENALTY ON TAX	28,500,000	28,500,000	28,500,000	28,500,000
	BD - FINES & FORFEITS	12,000	12,000	12,000	12,000
	BE - INVEST INCOME	3,127,915	10,127,915	17,127,915	24,127,915
	BH - DEPT REVENUES	750,000	750,000	750,000	750,000
	BJ - INTERDEPT REVENUES	19,451	19,451	19,451	19,451
	TX - SPECIAL TAXES - SPECIAL TAXES	3,200,000	3,200,000	3,200,000	3,200,000
REV Total		35,609,366	42,609,366	49,609,366	56,609,366

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	3,313,467	3,640,296	3,811,379	3,960,125
	BB - EQUIPMENT	12,200	12,200	12,200	12,200
	DD - GENERAL EXPENSES	339,288	339,288	339,288	339,288
	DE - CONTRACTUAL SERVICES	12,932,333	19,244,766	19,450,866	19,719,651
	HH - INTERFD CHGS INTERFUND CHARGES	38,824,267	47,393,998	41,020,183	41,020,183
EXP Total		55,421,555	70,630,548	64,633,916	65,051,447
REV	BD - FINES & FORFEITS	66,824,267	73,893,998	67,520,183	67,520,183
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	12,647,890	19,169,766	19,375,866	19,644,651
REV Total		79,472,157	93,063,764	86,896,049	87,164,834

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



VS - VETERANS SERVICES AGENCY

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	439,322	484,793	503,470	519,738
	DD - GENERAL EXPENSES	15,201	15,201	15,201	15,201
	DE - CONTRACTUAL SERVICES	665	665	665	665
	HF - INTER DEPARTMENTAL CHARGES	1,207,273	1,207,273	1,207,273	1,207,273
EXP Total		1,662,461	1,707,932	1,726,609	1,742,877
REV	BJ - INTERDEPT REVENUES	1,764,727	1,764,727	1,764,727	1,764,727
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	528	652	500	494
	SA - STATE AID REIMBURSEMENT OF EXPENSES	32,900	32,900	32,900	32,900
REV Total		1,798,155	1,798,279	1,798,127	1,798,121

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	AA - SALARIES, WAGES & FEES	315,026	347,789	361,867	374,194
	DD - GENERAL EXPENSES	4,612	4,612	4,612	4,612
	DE - CONTRACTUAL SERVICES	5,096,212	5,096,212	5,096,212	5,096,212
	HF - INTER DEPARTMENTAL CHARGES	623,021	623,021	623,021	623,021
EXP Total		6,038,871	6,071,634	6,085,712	6,098,039
REV	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	5,246,735	4,998,507	3,833,205	3,785,603
	SA - STATE AID REIMBURSEMENT OF EXPENSES	(19,829)	(19,829)	(19,829)	(19,829)
REV Total		5,226,906	4,978,678	3,813,376	3,765,774

FISCAL 2011–2014 MULTI-YEAR FINANCIAL PLAN UPDATE



RED LIGHT CAMERA FUND

E/R	OBJECT	2011 Q1 Projections	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP	HH - INTERFD CHGS INTERFUND CHARGES	38,824,267	47,393,998	41,020,183	41,020,183
EXP Total		38,824,267	47,393,998	41,020,183	41,020,183
REV	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	38,824,267	47,393,998	41,020,183	41,020,183
REV Total		38,824,267	47,393,998	41,020,183	41,020,183

APPENDICES



**APPENDIX A
MULTI-YEAR PLAN UPDATE BASELINE INFLATORS**

The Administration’s financial plans have been based on conservative assumptions for all fiscal years.

Table A.1 below identifies the primary assumptions in the Fiscal 2012-2014 Multi-Year Financial Plan Update baseline.

Table A.1: MYP Update Baseline Inflat

Expense / Revenue Category	Baseline Inflator	Explanation
Wages	Variable	Reflect terms of existing contracts
Non-Police Pension Contribution	63%,0%,0%,	Reflects State Comptroller's effective rate, and preliminary 2012 estimates
Police Pension Contribution	25.9%,0%,0%	Reflects State Comptroller's effective rate, and preliminary 2012 estimates
Health Insurance - Actives	13.7%,3.91%,3.91%	Reflects NYSHIP'S estimated increase for 2012 adjustedfor Headcount assumptions
Health Insurance - Retirees	13.7%,6.15%,6.15%	Reflects NYSHIP'S estimated increase for 2012 adjustedfor Headcount assumptions
Other-Than-Personal-Services	0%,0%,0%	
Utilities		
Light and Power	1.42%,3.90%,3.78%	For 2012 - 2014 respectively, U.S. Dept of Energy Estimates
Brokered Gas	4.94%,-2.78%,4.92%	For 2012 - 2014 respectively, U.S. Dept of Energy Estimates
Trigen	5.33%,-1.43%.5.86%	For 2012 - 2014 respectively, U.S. Dept of Energy Estimates
Fuel	8.82%,10.74%,14.27%	Reflects current market rates
Water	1.00%,1.00%,1.00%	Reflects current market rates
Telephone	1.00%,1.00%,1.00%	For 2012 - 2014 respectively
Medicaid	\$3m,\$3m,\$3m	Reflects most current caseload information
Social Services Entitlements	Variable (4.5%,4.3%,1.5%)	Reflects most current caseload information
Special Education Program	Variable (2.0%,2.7%)	Reflects most current caseload information
State Aid	Variable	Variable based upon reimbursement formula
Federal Aid	Variable	Variable based upon reimbursement formula
Sales Tax	3.75%,3.75%,3.75%	3.75% in 2011, 3.75% in 2012, 3.75% in 2013, 3.75% in 2014
Property Tax	None	No property tax increase in the baseline



APPENDIX B: BORROWING SCHEDULE

Nassau County
 2011 Budget and the 2011-2014 Multi Year Plan
 Debt Service Assumptions Schedule
 June 10, 2011

<i>MYP Assumptions</i>								
	Proceed Requirement	Sale Date	First Interest Payment Date	First Principal Payment Date	Final Principal Payment Date	Weighted Average Life	Interest Rate Mode	Coupon
2011								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	40,000,000	10/01/11	04/01/12	04/01/12	04/01/31	10.56	Fixed	6.00%
Capital-SSWRD ⁴	28,000,000	10/01/11	04/01/12	04/01/12	04/01/31	13.25	Fixed	6.00%
Environmental Bond	-	NA	NA	NA	NA	NA	NA	NA
Judgments & Settlements	-	NA	NA	NA	NA	NA	NA	NA
Total	68,000,000							
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	-	NA	NA	NA	NA	NA	NA	NA
TAN (New)	230,000,000	12/01/11	11/01/12	N/A	11/01/12	0.92	Fixed	3.00%
	230,000,000							
2012								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	137,000,000	04/01/12	10/01/12	04/01/13	04/01/32	10.38	Fixed	6.25%
Capital-SSWRD ⁴	60,000,000	04/01/12	10/01/12	04/01/13	04/01/37	12.96	Fixed	6.25%
Environmental Bond	-	NA	NA	NA	NA	NA	NA	NA
Judgments & Settlements	-	NA	NA	NA	NA	NA	NA	NA
Total	197,000,000							
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	220,000,000	06/01/12	05/01/13	N/A	05/01/13	0.92	Fixed	4.00%
TAN (New)	240,000,000	12/01/12	11/01/13	N/A	11/01/13	0.92	Fixed	4.00%
	460,000,000							
2013								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	128,000,000	04/01/13	10/01/13	04/01/14	04/01/33	10.22	Fixed	6.50%
Capital-SSWRD ⁴	50,000,000	04/01/13	10/01/13	04/01/14	04/01/38	12.67	Fixed	6.50%
Environmental Bond	-	NA	NA	NA	NA	NA	NA	NA
Judgments & Settlements	-	NA	NA	NA	NA	NA	NA	NA
Total	178,000,000							
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	240,000,000	06/01/13	05/01/14	N/A	05/01/14	0.92	Fixed	4.50%
TAN (New)	150,000,000	12/01/13	11/01/14	N/A	11/01/14	0.92	Fixed	4.50%
	390,000,000							
2014								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	114,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.54	Fixed	6.50%
Capital-SSWRD ⁴	39,000,000	04/01/14	10/01/14	04/01/15	04/01/39	12.54	Fixed	6.50%
Environmental Bond	-	NA	NA	NA	NA	NA	NA	NA
Judgments & Settlements	-	NA	NA	NA	NA	NA	NA	NA
Total	153,000,000							
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	240,000,000	06/01/14	05/01/15	N/A	05/01/15	0.92	Fixed	4.50%
TAN (New)	150,000,000	12/01/14	11/01/15	N/A	11/01/15	0.92	Fixed	4.50%
	390,000,000							

¹ Estimated borrowing need.

² Assumptions above were used to generate budget for debt service; size and timing of actual borrowing will vary.

³ As warranted the County may substitute Bond Anticipation Notes for Bonds to finance the Capital Improvement Plan.

⁴ Projects for the SSWRD may be funded through borrowing from either the County, NYS EFC, or the NC SSWFA.



APPENDIX C: DEBT SERVICE BASELINE

<i>Nassau County</i>				
<i>2011-2014 MYP (Updated)</i>				
<i>Baseline</i>				
	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>
<i>Existing Debt Service Obligations</i>				
<i>General Fund Obligations</i>				
Long Term Debt				
Principal	51,715,381	42,774,413	43,840,933	40,839,484
Interest	38,020,342	42,315,312	40,555,549	38,720,544
NIFA Set Asides				
Principal	113,438,573	135,102,661	141,582,147	141,115,418
Interest	67,782,497	62,472,352	56,139,594	49,574,405
Fees	3,367,313	3,367,313	3,302,779	3,020,124
Total	274,324,106	286,032,050	285,421,002	273,269,975
<i>Parks And Recreation</i>				
Long Term Debt				
Principal	7,632,501	3,551,377	3,136,343	2,889,141
Interest	1,684,609	1,546,126	1,411,793	1,297,259
NIFA Set Asides				
Principal	3,174,986	3,309,507	3,201,758	3,096,587
Interest	1,625,766	1,477,516	1,321,742	1,174,724
Fees	93,991	93,991	92,190	84,300
Total	14,211,854	9,978,518	9,163,826	8,542,011
<i>Envirmental Bond Fund</i>				
Long Term Debt				
Principal	2,670,744	3,213,664	3,473,586	3,692,231
Interest	4,572,153	4,732,912	4,611,110	4,487,952
NIFA Set Asides				
Principal	757,879	713,205	835,777	914,972
Interest	361,084	327,355	295,589	257,174
Fees	5,973	5,973	5,858	5,357
Total	8,367,832	8,993,108	9,221,920	9,357,686
<i>Police District</i>				
Long Term Debt				
Principal	831,897	872,713	917,447	1,046,733
Interest	910,472	871,438	828,512	784,137
NIFA Set Asides				
Principal	51,963	35,889	39,020	47,949
Interest	26,547	24,223	22,659	20,938
Fees	1,136	1,136	1,114	1,019
Total	1,822,015	1,805,399	1,808,752	1,900,776
<i>Police Headquarters</i>				
Long Term Debt				
Principal	3,646,770	2,647,813	2,726,877	2,904,738
Interest	2,279,464	2,503,712	2,401,161	2,294,627
NIFA Set Asides				
Principal	1,456,687	1,527,795	1,459,693	1,489,071
Interest	809,222	740,631	668,776	603,447
Fees	60,628	60,628	59,466	54,377
Total	8,252,772	7,480,580	7,315,974	7,346,261



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>
<i>Fire Prevention Fund</i>				
Long Term Debt				
Principal	125,926	7,036	15,208	9,921
Interest	20,047	19,342	18,887	18,193
NIFA Set Asides				
Principal	158,304	158,368	134,203	123,921
Interest	67,223	59,594	51,958	45,717
Fees	3,852	3,852	3,778	3,455
Total	375,352	248,192	224,034	201,207
<i>Community College</i>				
Long Term Debt				
Principal	1,602,360	1,344,738	1,389,831	1,096,191
Interest	770,503	1,734,323	1,679,103	1,619,496
NIFA Set Asides				
Principal	1,987,959	2,159,133	2,111,824	1,728,348
Interest	753,357	658,739	553,306	450,661
Fees	24,718	24,718	24,244	22,169
Total	5,138,897	5,921,651	5,758,308	4,916,865
<i>Water related project</i>				
Long Term Debt				
Principal	1,541,659	1,255,112	961,352	963,261
Interest	1,137,259	1,346,398	1,296,650	1,255,498
NIFA Set Asides				
Principal	1,417,922	1,632,917	1,607,173	1,503,951
Interest	712,164	645,960	567,740	492,198
Fees	39,278	39,278	38,525	35,228
Total	4,848,283	4,919,665	4,471,440	4,250,137
<i>Sewer related project</i>				
Long Term Debt				
Principal	2,659,273	1,923,212	1,762,487	1,791,160
Interest	1,506,077	1,987,983	1,913,485	1,840,924
NIFA Set Asides				
Principal	1,829,059	2,068,858	1,955,072	2,069,782
Interest	1,262,021	1,177,428	1,081,797	996,544
Fees	94,926	94,926	93,107	85,139
Total	7,351,356	7,252,408	6,805,947	6,783,549
<i>Total General Improvement</i>				
Long Term Debt				
Principal	72,426,511	57,590,077	58,224,064	55,232,861
Interest	50,900,926	57,057,546	54,716,250	52,318,630
Less: Existing Water Related				
Less: Series 1993 Retirement Bonds				
Defeasance	-	-	-	-
Total	123,327,437	114,647,623	112,940,314	107,551,491



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>
<i>Total Existing NIFA</i>				
Principal	124,273,333	146,708,333	152,926,667	152,090,000
Interest	73,399,880	67,583,797	60,703,161	53,615,809
Fees	3,691,816	3,691,816	3,621,063	3,311,168
Total	201,365,029	217,983,946	217,250,891	209,016,978
Expense of Loans	5,000,000	3,152,000	2,848,000	2,448,000
Short Term Interest				
RAN Interest	2,530,208	5,951,111	8,800,000	9,900,000
TAN Interest	5,156,250	4,125,000	5,500,000	6,187,500
Total	7,686,458	10,076,111	14,300,000	16,087,500
Total General Obligation	337,378,924	345,859,680	347,339,205	335,103,969
TOTAL EXISTING OBLIGATION	337,378,924	345,859,680	347,339,205	335,103,969
<i>Future Obligations</i>				
General Capital				
Principal	1,120,000	1,060,000	4,675,000	8,190,000
Interest	5,480,000	6,633,850	14,898,613	22,360,456
SSWRD				
Principal	420,000	750,000	2,355,000	3,765,000
Interest	2,182,500	3,545,700	6,950,606	9,652,344
Judgments				
Principal	1,920,000	-	-	-
Interest	4,287,500	-	-	-
Environmental Bond Act				
Principal	1,200,000	-	-	-
Interest	2,472,500	-	-	-
Total Future Obligations				
Principal	4,660,000	1,810,000	7,030,000	11,955,000
Interest	14,422,500	10,179,550	21,849,219	32,012,800
Total	19,082,500	11,989,550	28,879,219	43,967,800
TOTAL COUNTY DEBT SERVICE	356,461,424	357,849,230	376,218,424	379,071,769



APPENDIX D

NASSAU COMMUNITY COLLEGE
Fiscal 2010-2014 Multi-Year Financial Plan

	Adopted 2010 Budget	2010 Projection (a) as of 8/11/10	Adopted 2011 Budget	2012 Projected	2013 Projected	2014 Projected
OPERATING EXPENSES:						
Salaries	131,307,833	129,242,110	129,410,450	135,492,741	141,860,900	148,953,945
Fringe Benefits	43,987,109	44,417,724	47,481,621	50,330,518	53,350,349	56,551,370
Increased Fringe from Optional Retirement Plan	774,823					
Increased Fringe from MTA Payroll Tax						
Equipment	1,797,542	2,200,000	1,600,000	1,648,000	1,697,440	1,748,363
General Expenses	7,798,956	9,400,000	8,775,000	9,038,250	9,309,398	9,588,679
Contractual	6,794,515	7,039,970	6,650,000	6,849,500	7,054,985	7,266,635
Utility Costs (Telephone & Other)	1,582,500	1,582,500	1,575,156	1,622,411	1,671,083	1,721,215
Utility Costs (LIPA)	4,810,000	4,100,000	4,200,000	4,410,000	4,630,500	4,862,025
Interfund Charges	3,534,000	3,100,000	3,200,000	3,360,000	3,528,000	3,704,400
Other	55,000	55,000	55,000	55,000	55,000	55,000
Lease of ENDO Building- Rent&Other	999,750					
Lease of 900 Stewart(Including Utilities)						
Banner Maintenance	700,000					
Total Operating Expenses	204,142,028	201,137,304	202,947,227	212,806,420	223,157,655	234,451,633
	% growth			104.9%	104.9%	105.1%
OPERATING REVENUES:						
Investment Income	550,000	180,000	200,000	275,000	350,000	400,000
Rents & Recoveries	950,000	580,000	950,000	950,000	950,000	950,000
Revenue Offset to Expenses	3,921,000	3,450,000	4,000,000	3,700,000	3,775,000	4,250,000
Service Fees	5,634,000	5,600,000	5,324,000	5,750,000	5,800,000	5,850,000
Student Revenues	72,931,586	74,550,028	77,826,901	78,350,392	78,350,392	78,350,392
Revenue in Lieu of Spons Share	14,885,000	14,100,000	14,133,758	14,382,000	14,450,000	14,550,000
Federal Aid	250,000	250,000	250,000	250,000	250,000	250,000
State Operating Aid- Base Rate + \$100,000 hi	49,918,893	48,017,587	45,461,560	43,835,068	43,835,068	43,835,068
State Rental Aid (50% assumption)Endo 418,375	406,125		406,125	443,375	443,375	443,375
Property Taxes	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883
Fund Balance	2,488,541	3,322,856	2,188,000	0	0	0
Total Operating Revenue	204,142,028	202,257,354	202,947,227	200,142,718	200,410,718	201,085,718
		a				
Operations Gain (Loss)-(Baseline Operating Results)*	0	1,120,050	b	(12,663,702)	(22,746,936)	(33,365,914)

* The Baseline Operating Results for future years is before the recognition of the impact of increased enrollment (except 2010), State Aid, Sponsor Support, Tuition or other revenue enhancement or cost savings measures.

a - Preliminary - does not include balance of activity for the remainder of the year not captured in the projection. Significant items for the Accounts Receivable write - off, Summer Chargebacks and Trigen utility charges are estimated and differences from those estimates can have a material impact on the projection.

b - The 2011 Budget included State Aid at \$2,360 per FTE. That amount assumed a \$100 increase to the Governor's proposal which did not materialize and causes a shortfall of approximately \$1,922,100 in 2011. It is reflected in 2012,13,14 above.

Current Assumptions: (in Body)	2010	2011	2012	2013	2014
Enrollment Increase	5.020%	0.000%	0.000%	0.000%	0.000%
# FTE's (2009= 18,426.8);2010=8/11/10 proj;2011=proj at time	19,351.8	19,221.0	19,351.8	19,351.8	19,351.8
Base Aid per FTE (\$2,675 1st. Qtr.)	2,545	2,260	2,260	2,260	2,260
Increase in FT Tuition		0	0	0	0
FT Tuition	3,622	3,732	3,732	3,732	3,732
Prop Tax Increase		0.00%	0.00%	0.00%	0.00%

Tuition revenue - Budgeted AUDIT TRAIL	74,046,191	2010 projection at time of Bud prep = Mar 2010
	110/3622	Tuition increase
	2%	Enrollment assumption
	2011 budget	77,820,851
		difl due to rounding
2011 Projected and outyear amounts	74,550,028	2010 projection at 8/11/2010
	110/3622	Tuition increase
	2%	Enrollment assumption
2011 Projection		78,350,392

2014- Reflects a 0.5% enrollment decrease.

State Aid - Base Aid is Calculated on Prior Year Projected FTE Enrollment		
2011 Budget	\$2,260	base rate
	19,221	FTEs
	\$100	43,439,460 original estimate
		reinstatement
		45,361,560
		hi needs
		100,000
		Adopted Bud
		45,461,560 agrees to above
		\$100 non-reinst
		(1,900,000)
		revised
		43,561,560
2011 projection at 8/11/2010	\$2,260	base rate
	19,351.8	updated 2010 FTEs
	43,735,068	
	100,000	hi needs
	43,835,068	projected



APPENDIX D

NASSAU COMMUNITY COLLEGE
Fiscal 2010-2014 Multi-Year Financial Plan

		<u>2012</u> <u>Projected</u>	<u>2013</u> <u>Projected</u>	<u>2014</u> <u>Projected</u>
BASELINE (GAP)		(12,663,702)	(22,746,936)	(33,365,914)
GAP CLOSING MEASURES				
1. Presidential Task Force				
A. Expense Reduction Target 2012				
B. Expense Reduction Target 2013				
C. Expense Reduction Target 2014				
D. Revenue Growth Target				
	Total Cost Reductions		-	-
2. State				
Impact of the \$100 non reinstate is reflected in 2012,13,14 body	FTE in body			
A. Increase in State Aid Rate in 2012	0 = 2260	19,351.8		
B. Increase in State Aid Rate in 2013	100 = 2360	19,351.8	1,935,180	1,935,180
C. Increase in State Aid Rate in 2014	100 = 2460	19,351.8		1,935,180
	Total State Aid		1,935,180	3,870,360
3. Sponsor Support				
A. Increase in Sponsor Support 2012		3.90%	-	-
B. Increase in Sponsor Support 2013		3.90%	2,036,068	2,036,068
C. Increase in Sponsor Support 2014		3.90%		2,115,475
	Total Fund Balance		2,036,068	4,151,544
4. Tuition- <i>(Note: Tuition rates may vary significantly from amounts shown)</i>				
Impact of inc enroll 2010 Summer is reflected in 2012,13,14 yrs body				
A. Increase in Tuition in 2012 from 3,732	\$ 150	3,190,385	3,190,385	3,190,385
B. Increase in Tuition in 2013 from 3,882	\$ 150		3,190,385	3,190,385
C. Increase in Tuition in 2014 from 4,032	\$ 150			3,190,385
	Total Tuition Increases	3,190,385	6,380,770	9,571,155
5. Enrollment Increases- Student Revenue				
Enrollment 2011 incr to 19,605 (Per IR -9-8-10 email), 19,351.8 in Body	Increases			
A. Enrollment impact-Student Revenue 2012	1.31%	1,026,390	1,026,390	1,026,390
B. Enrollment impact-Student Revenue 2013	0.00%			
C. Enrollment impact-Student Revenue 2014	0.00%			
	-0.50%			(444,740)
	Total Enrollment impact-Student Revenue	1,026,390	1,026,390	581,650
6. Enrollment Increases- State Aid				
A. Enrollment 2011 incr to 19,605 (Per IR -9-8-10 email), 19,351.8 in Body	253.2	572,232	572,232	572,232
B. 2012 Enrollment Increase-State Aid	0.00	0	0	0
C. 2013 Enrollment Increase-State Aid	0.00		0	0
D. 2014 Enrollment Increase-State Aid	0.00			0
	Total Enrollment impact-State Aid	0	0	0
7. Fund Balance				
A. Use of Fund Balance in 2012				
B. Use of Fund Balance in 2013				
C. Use of Fund Balance in 2014				
	Total Fund Balance		-	-
8. Other Revenue Enhancements/ Savings Measures & Use of Fund Balance- To Be Determined				
A. 2012 Items		8,446,927	-	-
B. 2013 Items			11,368,528	
C. 2014 Items				15,191,206
	Total Other	8,446,927	11,368,528	15,191,206
Total GAP Closers		12,663,702	22,746,936	33,365,915
Preliminary Balance Baseline GAP surplus/(deficit)		0	0	0



APPENDIX E

NASSAU HEALTH CARE CORPORATION (FISCAL 2010-2013)
(Provided by the Nassau Health Care Corporation)

Nassau Health Care Corporation and Subsidiaries
2011 Approved Budget

As of 9/27/10

Consolidated
(In Thousands)

	Approved 2011 Budget	2012 Projected	2013 Projected	2014 Projected
Operating Revenues:				
Net patient service revenue	393,079	397,739	402,448	407,207
NYS Intergovernmental transfer	102,528	96,109	96,109	96,109
Nassau County Billings	0	0	0	0
Historical Mission/Article VI Payments	5,000	5,000	5,000	5,000
Federal & State Aid	3,372	3,416	3,461	3,506
Miscellaneous	<u>18,232</u>	<u>18,364</u>	<u>18,498</u>	<u>18,634</u>
Total operating revenue	<u>522,211</u>	<u>520,628</u>	<u>525,516</u>	<u>530,456</u>
Operating Expenses:				
Salaries	254,965	257,866	260,804	263,779
Fringe Benefits	99,377	104,863	96,101	99,392
Supplies	28,035	28,854	29,697	30,565
Expenses	91,511	93,893	96,345	98,870
Utilities	25,100	25,627	26,164	26,713
Depreciation	18,636	20,636	22,636	24,636
Interest Expense	11,964	11,843	11,721	11,481
Bad Debt Expense	<u>40,746</u>	<u>41,337</u>	<u>41,936</u>	<u>42,543</u>
Total operating expenses	<u>570,334</u>	<u>584,919</u>	<u>585,404</u>	<u>597,979</u>
Gain (Loss) From Operations	<u>(48,123)</u>	<u>(64,291)</u>	<u>(59,888)</u>	<u>(67,523)</u>
NonOperating Revenues:				
Investment Income	<u>1,236</u>	<u>1,236</u>	<u>1,236</u>	<u>1,236</u>
BASELINE SURPLUS (GAP) AS OF January 1, 2011	<u>(46,887)</u>	<u>(63,055)</u>	<u>(58,652)</u>	<u>(66,287)</u>

** NHCC, Ltd not eliminated, NHCF Eliminated

Major Assumptions

- 1) Pension expense is projected at 14.3% for 2011, 15.3% for 2012 and 10% for 2013 and 2014.
- 2) Annual growth in health insurance premiums is 12% for 2011 and approximately 8.5% (\$3,060 per year) 2012-2014
- 3) Salary cost include 1.25% step increase each year and a cost of living (COLA) of 0% in 2011 through 2014.
- 4) Nassau County Mission Payment and Article VI funding is assumed to remain at \$18 million for 2011-2014 of which \$13 Million will be contribute to the IGT distribution.
- 5) Nassau County Billings exclude approximately \$10 Million of pass-through items such as Termination pay and Health Insurance for retirees incurred on behalf of Nassau County.
- 6) Baseline Gap and Assumptions exclude expenses for Post Employment Benefits (OPEB).
The annual required contribution for OPEB will be a non-cash item.



APPENDIX E

NASSAU HEALTH CARE CORPORATION (FISCAL 2010-2013)
(Provided by the Nassau Health Care Corporation)

Nassau Health Care Corporation and Subsidiaries
2011 Approved Budget

As of 9/27/10

Consolidated
(In Thousands)

Approved

	2011 <u>Projected</u>	2012 <u>Projected</u>	2013 <u>Projected</u>	2014 <u>Projected</u>
BASELINE SURPLUS (GAP) AS OF January 1, 2011	(46,887)	(63,055)	(58,652)	(66,287)

Revenue Programs to Eliminate Gap ("PEG")

NUMC	Description	Start Date	2011	2012	2013	2014
NUMC	Dialysis Expansion - I/P	01/01/11	\$ 2,000	\$ 2,020	\$ 2,040	\$ 2,060
NUMC	Clinical Integration NSLIJ	01/01/12	\$ -	\$ 6,000	\$ 10,000	\$ 15,000
NUMC	NYSDOH Psychiatric Rate Increase Part 2	01/01/11	\$ 2,000	\$ 2,020	\$ 2,040	\$ 2,060
NUMC	Charge Capture - CDM	11/01/10	\$ 3,000	\$ 3,030	\$ 3,060	\$ 3,091
NUMC	Revenue Cycle - Denial Management	11/01/10	\$ 3,000	\$ 3,030	\$ 3,060	\$ 3,091
NUMC	ARRA HIT Incentive payments	10/01/11	\$ 7,057	\$ 5,209	\$ 3,361	\$ 1,513
NUMC	Program Restructuring - Hospitalists	01/01/11	\$ 7,800	\$ 15,000	\$ 18,000	\$ 20,000
NUMC	Program Restructuring - Neurosurgery	01/01/11	\$ 4,800	\$ 4,848	\$ 4,896	\$ 4,945
NUMC	Program Restructuring - Plastics	01/01/11	\$ 1,000	\$ 1,010	\$ 1,020	\$ 1,030
NUMC	Program Restructuring - Cardiology	01/01/11	\$ 2,200	\$ 2,222	\$ 2,244	\$ 2,266
NUMC	Program Restructuring - Anesthesia	01/01/11	\$ 1,200	\$ 1,212	\$ 1,224	\$ 1,236
NUMC	IGT Impact on Revenue Initiatives		\$ -	\$ -	\$ (8,514)	\$ (11,400)
AHP	Property Closing	12/01/11	\$ 1,000	\$ -	\$ -	\$ -
AHP	Rate Appeal Approval	07/01/11	\$ -	\$ 4,000	\$ 4,040	\$ 4,080
	Sub-Total Revenue Initiatives		\$ 35,057	\$ 49,601	\$ 46,471	\$ 48,972

Expense PEG

NUMC	IGT Impact for Expense Initiatives		\$ -	\$ -	\$ -	\$ (625)
NUMC	Health Insurance Restructuring	01/01/11	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000
NUMC	340B Inpatient	01/01/12	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
	Sub-Total Expense Initiatives		\$ 3,000	\$ 11,000	\$ 11,000	\$ 10,375
	Total Initiatives - Pending		\$ 38,057	\$ 60,601	\$ 57,471	\$ 59,347
	TOTAL SURPLUS/ (DEFICIT) AFTER GAP					
	CLOSING MEASURES		\$ (8,830)	\$ (2,454)	\$ (1,181)	\$ (6,940)



APPENDIX F

SEWER AND STORM WATER RESOURCE DISTRICT FINANCIAL PLAN

SEWER AND STORM WATER FINANCE AUTHORITY					
EXP/REV	OBJECT	2011 Projection	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP					
	DE -CONTRACTUAL SERVICES	950,000	950,000	950,000	950,000
	FF -INTEREST	7,992,356	7,678,894	7,309,831	6,956,531
	GG -PRINCIPAL	7,360,000	7,800,000	7,955,000	8,425,000
	LZ-TRANSFER OUT TO SSW	102,929,459	102,802,921	103,016,984	102,900,284
EXP Total		119,231,815	119,231,815	119,231,815	119,231,815
REV					
	BE -INVESTMENT INCOME	200,000	200,000	200,000	200,000
	TL-PROPERTY TAX	119,031,815	119,031,815	119,031,815	119,031,815
REV Total		119,231,815	119,231,815	119,231,815	119,231,815
Surplus (Deficit)		-	-	-	-

SEWER AND STORM WATER RESOURCE DISTRICT					
EXP/REV	OBJECT	2011 Projection	2012 Updated Plan	2013 Updated Plan	2014 Updated Plan
EXP					
	AA -SALARIES, WAGES & FEES	18,902,240	20,755,102	21,713,795	23,287,866
	AB -FRINGE BENEFITS	10,338,548	12,492,774	12,934,149	13,428,558
	BB -EQUIPMENT	329,500	329,500	329,500	329,500
	DD -GENERAL EXPENSES	14,731,643	14,763,378	14,878,715	15,049,007
	DE -CONTRACTUAL SERVICES	22,150,297	22,150,297	22,150,297	22,150,297
	DF -UTILITY COSTS	13,454,596	14,046,779	13,884,897	14,566,548
	FF -INTEREST	10,037,190	9,132,808	8,318,051	7,573,137
	GG -PRINCIPAL	17,771,989	16,366,244	14,434,000	13,803,000
	HH -INTERFUND CHARGES	35,122,475	38,482,723	42,272,776	46,127,415
	OO -OTHER	21,082,379	21,095,512	21,108,973	21,122,771
EXP Total		163,920,857	169,615,117	172,025,154	177,438,099
REV					
	AA -FUND BALANCE	35,969,314	22,774,926	24,955,180	30,468,557
	BC -PERMITS & LICENSES	709,800	709,800	709,800	709,800
	BE -INVESTMENT INCOME	1,338,556	1,338,556	1,338,556	1,338,556
	BF -RENTS & RECOVERIES	1,770,901	1,770,901	1,770,901	1,770,901
	BG -REVENUE OFFSET TO EXPENSE	164,805	164,805	164,805	164,805
	BH -DEPT REVENUES	20,604,110	39,604,110	39,604,110	39,604,110
	BI -CAPITAL BACKCHARGES	433,912	449,099	464,817	481,086
	IF-INTERFUND TRANSFERS	102,929,459	102,802,921	103,016,984	102,900,284
REV Total		163,920,857	169,615,117	172,025,154	177,438,099
Surplus (Deficit)		-	-	-	-