

**NASSAU COUNTY  
NEW YORK**



**EDWARD P. MANGANO  
COUNTY EXECUTIVE**

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# **ADOPTED BUDGET**

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**ADOPTED MULTI-YEAR  
FINANCIAL PLAN  
FISCAL 2012-2015**

**OCTOBER 2011**



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## **EXECUTIVE SUMMARY**





## **OVERVIEW**

The Multi-Year Financial Plan (“MYP”) is used to guide decision making and long-term planning. Given the current economic conditions, the County will continue to place increased emphasis on identifying cost saving measures, practice strict fiscal discipline, and implement strategies that ensure long-term fiscal stability.

On January 1, 2010, Edward P. Mangano was sworn in as County Executive of a government that spent too much, taxed too high and reformed too little. Accordingly, Nassau faced a projected \$310 million deficit for 2012 resulting from unaffordable labor contracts, coupled with a broken assessment system and a stagnant economy that have collectively created a fiscal storm.

During the 2012 Budget Adoption process, agreement was reached with the Nassau County Interim Finance Authority (“NIFA”) to achieve structural balance in 2015. The County will remain in budgetary balance, the historical reporting mechanism, for the first three years of the 2012 – 2015 MYP despite unprecedented increases in employee pension and health insurance costs. Transitional financing for various working capital items (e.g., tax certiorari settlements, termination pay and other judgments and settlements) will be utilized at decreasing levels over the life of the plan to enable the County to achieve structural balance in 2015. The table below outlines the schedule for working capital borrowings in the MYP.

**Scheduled MYP Working Capital Borrowings**  
Dollars in millions

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>Total</b>
Tax Certiorari Settlements	\$95.0	\$85.0	\$75.0	\$50.0	\$0.0	\$305.0
Other Judgments and Settlements	\$25.0	\$21.7	\$12.1	\$6.2	\$0.0	\$65.0
Termination Pay	\$80.0					\$80.0
<b>Total</b>	<b>\$200.0</b>	<b>\$106.7</b>	<b>\$87.1</b>	<b>\$56.2</b>	<b>\$0.0</b>	<b>\$450.0</b>

In addition, the County will reduce its labor force to the lowest headcount in Nassau County’s history, 7,400 positions, in order to achieve labor savings of \$150 million in 2012.

As noted by Grant Thornton LLP, a financial advisory firm retained by NIFA, the inherited collective bargaining agreements “provide for an unsustainable level of compensation and benefits.” Grant Thornton has called for major changes to the current labor agreements including “across the board contribution by employees for health and retirement benefits” and “across the board reductions to paid leave.” Since assuming office, County Executive Mangano has called on labor unions for concessions to address these rapidly escalating costs; however, to date, the unions have not offered the requisite concessions necessary to bring the County’s total compensation costs down to the level needed to achieve structural balance.

Absent these labor concessions, the 2012 budget will substantially reduce the County’s workforce through layoffs and attrition. The benefits received by the workforce place an unacceptable burden on



Nassau County taxpayers. Benefits received by union employees exceed benefits offered by similar municipalities. Examples include:

- Contractual Overtime – The Nassau County Police Department is the only major police department in the United States that has contractual guaranteed minimum staffing by precinct. An inefficient use of resources results in significantly more overtime than is necessary. The current minimum manning agreement necessitates calling officers in on overtime even when straight-time police are available.
- Health Insurance – Currently, the County’s union employees do not contribute to the cost of health care. New York State recently reached an agreement with its CSEA employees, whereby employees contribute 31% to the cost of family health insurance coverage and 16% for individual coverage. Consistent with the private sector and other governments, union employees in Nassau must contribute to their health insurance costs.
- As stated in the Grant Thornton report, “The average public safety employee is entitled to 61 days of annual paid leave.” This exceeds both government and private sector industry standards.
- As stated in the Grant Thornton report, “The average CSEA employee is entitled to 44 days of annual paid leave.” This also exceeds both government and private sector industry standards.

These union employee benefits exceed those of the private sector and other government employees in different jurisdictions. In order for Nassau County to achieve structural balance, the benefits received by union employees need to align with the revenues that the County receives.



**Table 1: 2012-15 Pre-Gap Closing Analysis  
(Dollars)**

<b>MAJOR FUNDS</b>					
<b>E/R</b>	<b>OBJ</b>	<b>2012 ADOPTED</b>	<b>2013 ADOPTED</b>	<b>2014 ADOPTED</b>	<b>2015 ADOPTED</b>
EXP	AA - SALARIES, WAGES & FEES	686,673,715	718,413,435	721,325,306	729,379,157
	AB - FRINGE BENEFITS	481,416,054	557,297,524	530,953,291	569,265,498
	AC - WORKERS COMPENSATION	30,399,332	31,280,913	32,188,059	33,121,513
	BB - EQUIPMENT	1,481,429	1,527,499	1,574,904	1,623,685
	DD - GENERAL EXPENSES	30,310,790	30,119,937	30,270,392	30,674,530
	DE - CONTRACTUAL SERVICES	213,612,365	217,643,566	222,492,641	228,150,699
	DF - UTILITY COSTS	37,624,375	37,593,018	37,881,421	38,285,576
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	93,863,296	103,656,097	112,043,911	118,086,942
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	64,704,079	66,609,498	68,570,173
	GG - PRINCIPAL	69,011,202	80,045,186	84,350,624	94,941,557
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	345,015,740	367,042,619	364,759,562	359,035,373
	HF - INTER-DEPARTMENTAL CHARGES	155,436,060	155,436,060	155,436,060	155,436,060
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	18,184,980	25,242,167	25,499,897
	MM - MASS TRANSPORTATION	42,217,100	43,177,862	44,231,337	45,384,706
	NA - NCIFA EXPENDITURES	2,025,000	1,600,000	1,675,000	1,750,000
	OO - OTHER EXPENSE	385,837,230	383,615,371	356,341,833	314,581,270
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	177,254,250	181,652,778	186,174,070
	SS - RECIPIENT GRANTS	74,645,000	76,511,125	78,423,903	80,384,501
	TT - PURCHASED SERVICES	57,944,683	58,813,853	60,284,200	61,188,463
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	66,972,697	68,981,878	70,361,515
	XX - MEDICAID	248,838,445	251,838,445	254,838,445	257,838,445
<b>EXP Total</b>		<b>3,293,908,747</b>	<b>3,460,728,516</b>	<b>3,449,557,207</b>	<b>3,474,733,630</b>
REV	BA - INT PENALTY ON TAX	28,500,000	28,500,000	28,500,000	28,500,000
	BC - PERMITS & LICENSES	12,029,332	12,029,332	12,029,332	12,029,332
	BD - FINES & FORFEITS	51,249,708	51,249,708	51,249,708	51,249,708
	BE - INVEST INCOME	3,626,400	10,626,400	17,626,400	24,626,400
	BF - RENTS & RECOVERIES	16,894,401	14,894,401	14,894,401	14,894,401
	BG - REVENUE OFFSET TO EXPENSE	21,984,354	21,984,354	35,484,354	42,284,354
	BH - DEPT REVENUES	171,941,513	177,724,764	179,233,514	181,456,236
	BI - CAP BACKCHARGES	9,887,864	10,233,939	10,592,127	10,962,852
	BJ - INTERDEPT REVENUES	155,436,060	155,436,060	155,436,060	155,436,060
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,661,865	8,661,865	8,661,865
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	86,226,711	60,239,521	2,436,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	367,042,619	364,759,562	359,035,373
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	74,139,205	76,899,899	87,544,250	90,552,011
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	165,063,957	167,014,317	168,663,997	170,000,237
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,814,429	238,082,797	241,271,910	244,377,547
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	998,955,953	1,027,925,675	1,057,735,520
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	87,861,895	90,409,890	93,031,776
	TL - PROPERTY TAX	804,331,558	804,331,558	804,331,558	804,331,558
	TO - OTB 5% TAX	3,229,600	2,906,433	2,615,791	2,615,791
	TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	27,776,000	27,776,000	27,776,000
<b>REV Total</b>		<b>3,293,908,747</b>	<b>3,348,439,004</b>	<b>3,389,245,915</b>	<b>3,381,993,021</b>
<b>Projected Base Line Gap</b>		<b>-</b>	<b>(112,289,512)</b>	<b>(60,311,293)</b>	<b>(92,740,608)</b>



**Table 2: 2012-15 Gap Closing Plan (Major Funds)  
(Dollars in millions)**

	2012 Plan	2013 Plan	2014 Plan	2015 Plan
<b>Current Baseline Gap (w/ 2012 Proposed Actions Carried Forward)</b>	-	(112.3)	(60.3)	(92.7)
Surplus Land Sales		5.0	5.0	5.0
Value of New Construction		3.0	6.0	9.0
New Recurring Initiatives				15.0
<u>NYS Actions</u>				
Elimination of MTA Station Maintenance		29.0	30.0	31.0
Red Light Camera Phase II		12.0	9.0	7.0
LIE Ticket Surcharge		5.0	5.0	5.0
Public Private Partnership (Sewer System)		75.0	40.0	
Public Private Partnership (Estimated savings from debt defeasance)				21.9
<b>Gap Closing Actions</b>		<b>129.0</b>	<b>95.0</b>	<b>93.9</b>
<b>Surplus/ (Deficit)</b>		<b>16.7</b>	<b>34.7</b>	<b>1.2</b>

**Discussion of Gap Closing Actions**

**Project Description - Nassau County Sewer System P3**

Building on its successes in partnering with private entities for its bus transportation and inmate health care services, Nassau County is evaluating a public-private partnership transaction (the “P3 Transaction”) involving the assets of the County’s sewer system (the “System”). The System is responsible for the collection, treatment, and disposal of sewage in a large area of the County, with a current customer base of approximately 1.0 million.

A P3 Transaction may consist of (a) the concession, lease, or other similar arrangement involving the System, including but not limited to a public-private partnership, or (b) the sale, transfer, or other disposition involving all or any portion of the System.

Under any P3 Transaction, the County would receive an upfront payment from a private investor as compensation for transferring operations of the System to that investor. In return, the investor will collect all charges for System usage as well as assume responsibility for all System operations, maintenance and capital expenditures. However, the County, or another appropriate State entity, will continue to ensure that all regulatory standards are met.

To serve as either an operator of or bidder for a P3 Transaction of the System, private operators and investors will need to meet the County’s qualifications. The County plans to select a private operator to direct the day-to-day operations of the System under the P3 Transaction prior to identifying the private investor who will fund the upfront payment to the County.

The P3 Transaction will increase service efficiencies, ensure a high ongoing quality of service for all County residents who use the System, and accomplish a number of the County’s key financial objectives.



### **Other MYP Expense Initiatives**

The County continues to explore options to achieve expense reductions. All future years of the Multi-Year Financial Plan include the continuation of the NIFA imposed wage freeze. This condition may change if the unions engage in negotiations and offer concessions, or if there is a significant economic recovery.

The County also will continue its Assessment Reforms, which will produce savings in the Plan. The County has approximately \$1.1 billion of outstanding debt used to pay for successful property assessment challenges. Consequently, County Executive Mangano has made reducing this liability a priority. The MYP includes projected savings and reduced levels of borrowing from the elimination of the County guarantee, which causes the County to refund property taxes that it never received, but were received by school districts, towns, and special districts. The savings estimates increase as successful challenges shift from before to after the effective date of the elimination of the guarantee. Additionally, the County plans to ask the State for legislation that prohibits property owners from filing challenges for properties whose assessments are within 15% of fair market value.

The County also intends pursuing efficiencies and savings through strategic sourcing and Enterprise Resource Planning (“ERP”) implementation.

The MTA recently levied an onerous payroll tax on Nassau County employers. This costs the County approximately \$3 million annually and impacts businesses in Nassau County by approximately \$100 million. The County will be seeking New York State Legislation to eliminate Long Island Railroad station maintenance payments, to help offset this burdensome tax.

### **Other MYP Revenue Initiatives**

The County also continues to explore ways to maximize revenue. Going forward, the County will pursue New York State legislation to add red light cameras to an additional 50 intersections. It will also pursue State legislation seeking reimbursement for the cost of patrolling New York State highways in Nassau County.

In addition, the future years of the MYP include projected revenues from additional sales of surplus County land and estimated property taxes from new construction.

### **MYP Contingencies**

As a secondary contingency to the Public Private Partnership, the Mangano Administration would propose the following actions:

#### **Further Workforce Reduction - \$60 million**

Should the unions choose not to work with the Administration in realigning the labor agreements to produce the required level of savings, a further reduction of the workforce would be necessary. This would result in the additional layoff of 600 employees at a savings of \$60 million.



**Furloughs - \$60 million**

The County would move to transition to a four-day work week for those employees not working in vital health and public safety areas.

## **FUND AND DEPARTMENTAL DETAIL**



# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



MAJOR FUNDS					
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	GG - PRINCIPAL	69,011,202	80,045,186	84,350,624	94,941,557
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	345,015,740	367,042,619	364,759,562	359,035,373
	HF - INTER-DEPARTMENTAL CHARGES	155,436,060	155,436,060	155,436,060	155,436,060
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	BE - INVEST INCOME	3,626,400	10,626,400	17,626,400	24,626,400
	BF - RENTS & RECOVERIES	16,894,401	14,894,401	14,894,401	14,894,401
	BG - REVENUE OFFSET TO EXPENSE	21,984,354	21,984,354	35,484,354	42,284,354
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	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	87,861,895	90,409,890	93,031,776
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	TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	27,776,000	27,776,000	27,776,000
<b>REV Total</b>		<b>3,293,908,747</b>	<b>3,348,439,004</b>	<b>3,389,245,915</b>	<b>3,381,993,021</b>
<b>Projected Base Line Gap</b>		-	<b>(112,289,512)</b>	<b>(60,311,293)</b>	<b>(92,740,608)</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## DEBT SERVICE FUND

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	FF - INTEREST	93,863,296	103,656,097	112,043,911	118,086,942
	GG - PRINCIPAL	69,011,202	80,045,186	84,350,624	94,941,557
	OO - OTHER EXPENSE	222,219,146	222,287,701	212,140,178	192,328,056
<b>EXP Total</b>		<b>385,093,644</b>	<b>405,988,984</b>	<b>408,534,713</b>	<b>405,356,555</b>
REV	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	6,438,378	1,398,378	2,640,000	2,436,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	367,042,619	364,759,562	359,035,373
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	28,476,219	32,384,679	35,971,843	38,721,874
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	5,163,308	5,163,308	5,163,308
<b>REV Total</b>		<b>385,093,644</b>	<b>405,988,984</b>	<b>408,534,713</b>	<b>405,356,555</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## FIRE COMMISSION FUND

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	9,678,789	10,091,987	10,270,197	10,301,785
	AB - FRINGE BENEFITS	4,676,084	5,365,514	5,081,974	5,551,523
	BB - EQUIPMENT	26,600	27,403	28,230	29,080
	DD - GENERAL EXPENSES	76,700	80,595	84,602	88,726
	DE - CONTRACTUAL SERVICES	4,275,100	4,399,455	4,527,416	4,659,088
	HD - DEBT SERVICE CHARGEBACKS	338,713	314,875	296,523	271,597
	HF - INTER-DEPARTMENTAL CHARGES	2,655,373	2,655,373	2,655,373	2,655,373
<b>EXP Total</b>		<b>21,727,359</b>	<b>22,935,202</b>	<b>22,944,316</b>	<b>23,557,173</b>
REV	BE - INVEST INCOME	6,200	6,200	6,200	6,200
	BG - REVENUE OFFSET TO EXPENSE	28,700	28,700	28,700	28,700
	BH - DEPT REVENUES	6,147,300	6,147,300	6,147,300	6,147,300
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,600	104,600	104,600	104,600
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	190,000	190,000	190,000
	TL - PROPERTY TAX	15,250,559	15,250,559	15,250,559	15,250,559
<b>REV Total</b>		<b>21,727,359</b>	<b>21,727,359</b>	<b>21,727,359</b>	<b>21,727,359</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## POLICE DISTRICT FUND

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	210,050,204	221,762,580	216,929,305	222,017,772
	AB - FRINGE BENEFITS	120,142,218	144,180,991	135,415,234	142,160,278
	AC - WORKERS COMPENSATION	7,264,619	7,475,293	7,692,076	7,915,147
	BB - EQUIPMENT	152,052	156,462	160,999	165,668
	DD - GENERAL EXPENSES	3,824,750	3,450,118	3,211,872	3,072,565
	DE - CONTRACTUAL SERVICES	834,900	860,852	887,557	915,036
	DF - UTILITY COSTS	1,239,200	1,132,139	1,064,869	1,023,587
	HD - DEBT SERVICE CHARGEBACKS	1,733,051	1,736,191	1,824,699	1,818,509
	HF - INTER-DEPARTMENTAL CHARGES	22,464,774	22,464,774	22,464,774	22,464,774
	OO - OTHER EXPENSE	16,461,616	16,537,794	16,615,875	16,695,909
<b>EXP Total</b>		<b>384,167,384</b>	<b>419,757,194</b>	<b>406,267,262</b>	<b>418,249,244</b>
REV	BC - PERMITS & LICENSES	2,828,500	2,828,500	2,828,500	2,828,500
	BD - FINES & FORFEITS	1,750,000	1,750,000	1,750,000	1,750,000
	BE - INVEST INCOME	271,400	271,400	271,400	271,400
	BF - RENTS & RECOVERIES	200,000	200,000	200,000	200,000
	BG - REVENUE OFFSET TO EXPENSE	1,460,000	1,460,000	1,460,000	1,460,000
	BH - DEPT REVENUES	4,911,700	4,911,700	4,911,700	4,911,700
	BJ - INTERDEPT REVENUES	354,257	354,257	354,257	354,257
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	2,407,000	1,644,783	842,951	-
	TL - PROPERTY TAX	369,984,527	369,984,527	369,984,527	369,984,527
<b>REV Total</b>		<b>384,167,384</b>	<b>383,405,167</b>	<b>382,603,335</b>	<b>381,760,384</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## POLICE HEADQUARTERS FUND

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	192,749,792	200,901,621	201,046,098	202,749,723
	AB - FRINGE BENEFITS	113,339,660	134,201,895	127,709,503	135,386,735
	AC - WORKERS COMPENSATION	3,519,778	3,621,852	3,726,885	3,834,965
	BB - EQUIPMENT	228,000	234,933	242,068	249,409
	DD - GENERAL EXPENSES	3,168,320	3,015,380	2,942,148	2,927,276
	DE - CONTRACTUAL SERVICES	7,202,000	7,453,954	7,713,215	7,979,994
	DF - UTILITY COSTS	2,457,800	2,482,378	2,507,202	2,532,274
	HD - DEBT SERVICE CHARGEBACKS	10,708,488	10,215,775	10,291,785	10,171,590
	HF - INTER-DEPARTMENTAL CHARGES	24,251,608	24,251,608	24,251,608	24,251,608
	OO - OTHER EXPENSE	11,861,202	11,905,452	11,950,808	11,997,298
<b>EXP Total</b>		<b>369,486,648</b>	<b>398,284,848</b>	<b>392,381,319</b>	<b>402,080,872</b>
REV	BC - PERMITS & LICENSES	900,000	900,000	900,000	900,000
	BE - INVEST INCOME	17,300	17,300	17,300	17,300
	BG - REVENUE OFFSET TO EXPENSE	1,996,200	1,996,200	1,996,200	1,996,200
	BH - DEPT REVENUES	24,632,500	29,632,500	29,632,500	29,632,500
	BI - CAP BACKCHARGES	1,812,400	1,875,834	1,941,488	2,009,440
	BJ - INTERDEPT REVENUES	13,338,458	13,338,458	13,338,458	13,338,458
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	1,222,000	835,033	427,955	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	356,000	356,000	356,000	356,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,664,600	1,664,600	1,664,600	1,664,600
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	589,000	589,000	589,000
	TL - PROPERTY TAX	299,057,190	299,057,190	299,057,190	299,057,190
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	23,901,000	23,901,000	23,901,000
<b>REV Total</b>		<b>369,486,648</b>	<b>374,163,115</b>	<b>373,821,691</b>	<b>373,461,688</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## GENERAL FUND

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	274,194,930	285,657,247	293,079,705	294,309,877
	AB - FRINGE BENEFITS	243,258,092	273,549,124	262,746,579	286,166,962
	AC - WORKERS COMPENSATION	19,614,935	20,183,768	20,769,097	21,371,401
	BB - EQUIPMENT	1,074,777	1,108,701	1,143,608	1,179,527
	DD - GENERAL EXPENSES	23,241,020	23,573,844	24,031,769	24,585,963
	DE - CONTRACTUAL SERVICES	201,300,365	204,929,305	209,364,454	214,596,581
	DF - UTILITY COSTS	33,927,375	33,978,501	34,309,350	34,729,715
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	64,704,079	66,609,498	68,570,173
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	332,235,488	354,775,778	352,346,555	346,773,677
	HF - INTER-DEPARTMENTAL CHARGES	80,820,023	80,820,023	80,820,023	80,820,023
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	18,184,980	25,242,167	25,499,897
	MM - MASS TRANSPORTATION	42,217,100	43,177,862	44,231,337	45,384,706
	NA - NCIFA EXPENDITURES	2,025,000	1,600,000	1,675,000	1,750,000
	OO - OTHER EXPENSE	135,295,266	132,884,425	115,634,971	93,560,006
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	177,254,250	181,652,778	186,174,070
	SS - RECIPIENT GRANTS	74,645,000	76,511,125	78,423,903	80,384,501
	TT - PURCHASED SERVICES	57,944,683	58,813,853	60,284,200	61,188,463
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	66,972,697	68,981,878	70,361,515
	XX - MEDICAID	248,838,445	251,838,445	254,838,445	257,838,445
<b>EXP Total</b>		<b>2,108,189,430</b>	<b>2,188,518,007</b>	<b>2,194,185,316</b>	<b>2,200,245,504</b>
REV	BA - INT PENALTY ON TAX	28,500,000	28,500,000	28,500,000	28,500,000
	BC - PERMITS & LICENSES	8,300,832	8,300,832	8,300,832	8,300,832
	BD - FINES & FORFEITS	49,499,708	49,499,708	49,499,708	49,499,708
	BE - INVEST INCOME	3,331,500	10,331,500	17,331,500	24,331,500
	BF - RENTS & RECOVERIES	16,694,401	14,694,401	14,694,401	14,694,401
	BG - REVENUE OFFSET TO EXPENSE	18,499,454	18,499,454	31,999,454	38,799,454
	BH - DEPT REVENUES	136,250,013	137,033,264	138,542,014	140,764,736
	BI - CAP BACKCHARGES	8,075,464	8,358,105	8,650,639	8,953,411
	BJ - INTERDEPT REVENUES	116,499,063	116,499,063	116,499,063	116,499,063
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,661,865	8,661,865	8,661,865
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	93,071,000	82,348,517	56,328,615	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,202,386	44,054,620	51,111,807	51,369,537
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	158,236,049	160,186,409	161,836,089	163,172,329
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,035,429	237,303,797	240,492,910	243,598,547
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	998,955,953	1,027,925,675	1,057,735,520
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	87,861,895	90,409,890	93,031,776
	TL - PROPERTY TAX	120,039,282	120,039,282	120,039,282	120,039,282
	TO - OTB 5% TAX	3,229,600	2,906,433	2,615,791	2,615,791
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	3,875,000	3,875,000	3,875,000
<b>REV Total</b>		<b>2,108,189,430</b>	<b>2,137,910,097</b>	<b>2,177,314,534</b>	<b>2,174,442,753</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	DD - GENERAL EXPENSES	100	103	106	109
	DE - CONTRACTUAL SERVICES	15,300	15,744	16,200	16,670
<b>EXP Total</b>		<b>15,400</b>	<b>15,847</b>	<b>16,306</b>	<b>16,779</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	1,800,980	1,839,510	1,840,343	1,841,192
	DD - GENERAL EXPENSES	33,033	33,991	34,977	35,991
	DE - CONTRACTUAL SERVICES	12,250	12,605	12,971	13,347
<b>EXP Total</b>		<b>1,846,263</b>	<b>1,886,106</b>	<b>1,888,290</b>	<b>1,890,530</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## AS - ASSESSMENT DEPARTMENT

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	8,434,763	8,622,794	8,628,278	8,633,871
	BB - EQUIPMENT	5,000	5,145	5,294	5,448
	DD - GENERAL EXPENSES	303,900	312,713	321,782	331,113
	DE - CONTRACTUAL SERVICES	39,000	40,131	41,295	42,492
<b>EXP Total</b>		<b>8,782,663</b>	<b>8,980,783</b>	<b>8,996,648</b>	<b>9,012,925</b>
REV	BH - DEPT REVENUES	100,400	100,400	100,400	100,400
	BI - CAP BACKCHARGES	155,300	160,736	166,361	172,184
<b>REV Total</b>		<b>255,700</b>	<b>261,136</b>	<b>266,761</b>	<b>272,584</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## AT - COUNTY ATTORNEY

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	7,786,438	8,092,978	8,101,283	8,109,754
	BB - EQUIPMENT	15,000	15,435	15,883	16,343
	DD - GENERAL EXPENSES	427,400	439,795	452,549	465,673
	DE - CONTRACTUAL SERVICES	2,800,000	2,945,000	3,094,205	3,247,737
<b>EXP Total</b>		<b>11,028,838</b>	<b>11,493,208</b>	<b>11,663,919</b>	<b>11,839,506</b>
REV	BD - FINES & FORFEITS	590,000	590,000	590,000	590,000
	BF - RENTS & RECOVERIES	620,000	620,000	620,000	620,000
	BH - DEPT REVENUES	95,000	95,000	95,000	95,000
	BJ - INTERDEPT REVENUES	3,124,796	3,124,796	3,124,796	3,124,796
	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
<b>REV Total</b>		<b>4,804,796</b>	<b>4,804,796</b>	<b>4,804,796</b>	<b>4,804,796</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	(82,009,638)	(79,870,404)	(75,112,886)	(74,892,125)
	AB - FRINGE BENEFITS	27,306,963	29,195,523	31,228,473	33,427,955
	AC - WORKERS COMPENSATION	12,314,600	12,671,723	13,039,203	13,417,340
	BB - EQUIPMENT	10,000	10,290	10,588	10,895
	DD - GENERAL EXPENSES	50,500	51,965	53,471	55,022
	DE - CONTRACTUAL SERVICES	2,803,600	2,884,904	2,968,567	3,054,655
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	64,704,079	66,609,498	68,570,173
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HF - INTER-DEPARTMENTAL CHARGES	5,947,211	5,947,211	5,947,211	5,947,211
	HH - INTERFD CHGS - INTERFUND CHARGES	19,322,746	18,174,980	25,232,167	25,489,897
	NA - NCIFA EXPENDITURES	2,025,000	1,600,000	1,675,000	1,750,000
	OO - OTHER EXPENSE	44,901,094	47,005,296	49,253,912	51,659,450
<b>EXP Total</b>		<b>108,524,437</b>	<b>115,375,569</b>	<b>133,905,205</b>	<b>128,490,475</b>
REV	BD - FINES & FORFEITS	2,850,000	2,850,000	2,850,000	2,850,000
	BF - RENTS & RECOVERIES	1,020,000	1,020,000	1,020,000	1,020,000
	BG - REVENUE OFFSET TO EXPENSE	15,110,954	15,110,954	15,110,954	15,110,954
	BH - DEPT REVENUES	620,000	620,000	620,000	620,000
	BJ - INTERDEPT REVENUES	59,582,617	59,582,617	59,582,617	59,582,617
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,661,865	8,661,865	8,661,865
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,071,000	12,348,517	6,328,615	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	39,643,146	38,495,380	45,552,567	45,810,297
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	118,400	118,400	118,400
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	2,405,000	2,405,000	2,405,000
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	998,955,953	1,027,925,675	1,057,735,520
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	87,861,895	90,409,890	93,031,776
	TL - PROPERTY TAX	120,039,282	120,039,282	120,039,282	120,039,282
	TO - OTB 5% TAX	3,229,600	2,906,433	2,615,791	2,615,791
<b>REV Total</b>		<b>1,327,540,248</b>	<b>1,350,976,295</b>	<b>1,383,240,656</b>	<b>1,409,601,502</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	1,690,540	1,693,079	1,693,214	1,693,351
	BB - EQUIPMENT	2,400	2,470	2,541	2,615
	DD - GENERAL EXPENSES	14,700	15,126	15,565	16,016
<b>EXP Total</b>		<b>1,707,640</b>	<b>1,710,675</b>	<b>1,711,320</b>	<b>1,711,983</b>
REV	BC - PERMITS & LICENSES	2,922,307	2,922,307	2,922,307	2,922,307
	BD - FINES & FORFEITS	470,000	470,000	470,000	470,000
	BH - DEPT REVENUES	200	200	200	200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	45,000	45,000	45,000
<b>REV Total</b>		<b>3,437,507</b>	<b>3,437,507</b>	<b>3,437,507</b>	<b>3,437,507</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	121,893,214	123,849,512	126,278,860	127,047,966
	AC - WORKERS COMPENSATION	5,260,135	5,412,679	5,569,647	5,731,166
	BB - EQUIPMENT	66,700	69,649	72,684	75,807
	DD - GENERAL EXPENSES	2,993,000	3,086,200	3,182,103	3,280,787
	DE - CONTRACTUAL SERVICES	18,985,600	19,468,687	19,963,970	20,471,756
	DF - UTILITY COSTS	638,800	632,625	635,120	640,753
	HF - INTER-DEPARTMENTAL CHARGES	431,772	431,772	431,772	431,772
<b>EXP Total</b>		<b>150,269,221</b>	<b>152,951,125</b>	<b>156,134,156</b>	<b>157,680,009</b>
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	15,753,125	15,753,125	15,753,125	15,753,125
	BJ - INTERDEPT REVENUES	290,000	290,000	290,000	290,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,972,800	14,972,800	14,972,800	14,972,800
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	372,000	372,000	372,000	372,000
<b>REV Total</b>		<b>32,726,925</b>	<b>32,726,925</b>	<b>32,726,925</b>	<b>32,726,925</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## CE - COUNTY EXECUTIVE

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	1,751,629	1,811,529	1,813,125	1,814,753
	DD - GENERAL EXPENSES	80,000	82,320	84,707	87,164
	DE - CONTRACTUAL SERVICES	225,000	231,525	238,239	245,148
<b>EXP Total</b>		<b>2,056,629</b>	<b>2,125,374</b>	<b>2,136,072</b>	<b>2,147,065</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	1,703,507	1,819,093	1,821,923	1,824,809
	BB - EQUIPMENT	1,000	1,029	1,059	1,090
	DD - GENERAL EXPENSES	1,067,100	1,125,860	1,186,324	1,248,541
<b>EXP Total</b>		<b>2,771,607</b>	<b>2,945,982</b>	<b>3,009,305</b>	<b>3,074,440</b>
REV	BJ - INTERDEPT REVENUES	1,348,363	1,348,363	1,348,363	1,348,363
<b>REV Total</b>		<b>1,348,363</b>	<b>1,348,363</b>	<b>1,348,363</b>	<b>1,348,363</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## CL - COUNTY CLERK

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	5,412,219	5,488,769	5,490,402	5,492,068
	BB - EQUIPMENT	50,000	51,450	52,942	54,477
	DD - GENERAL EXPENSES	300,000	308,700	317,652	326,864
	DE - CONTRACTUAL SERVICES	300,000	308,700	317,652	326,864
<b>EXP Total</b>		<b>6,062,219</b>	<b>6,157,619</b>	<b>6,178,649</b>	<b>6,200,273</b>
REV	BD - FINES & FORFEITS	200,000	200,000	200,000	200,000
	BH - DEPT REVENUES	23,952,000	23,952,000	23,952,000	23,952,000
<b>REV Total</b>		<b>24,152,000</b>	<b>24,152,000</b>	<b>24,152,000</b>	<b>24,152,000</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## CO - COUNTY COMPTROLLER

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	6,410,289	6,767,817	6,775,988	6,784,322
	BB - EQUIPMENT	5,000	5,145	5,294	5,448
	DD - GENERAL EXPENSES	75,000	77,175	79,413	81,716
	DE - CONTRACTUAL SERVICES	425,000	437,325	450,007	463,058
<b>EXP Total</b>		<b>6,915,289</b>	<b>7,287,462</b>	<b>7,310,702</b>	<b>7,334,543</b>
REV	BF - RENTS & RECOVERIES	250,000	250,000	250,000	250,000
	BH - DEPT REVENUES	16,300	16,300	16,300	16,300
<b>REV Total</b>		<b>266,300</b>	<b>266,300</b>	<b>266,300</b>	<b>266,300</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## CS - CIVIL SERVICE

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	3,858,344	3,945,723	3,947,815	3,949,948
	DD - GENERAL EXPENSES	327,400	336,895	346,665	356,718
	DE - CONTRACTUAL SERVICES	11,000	11,319	11,647	11,985
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	10,000	10,000	10,000
<b>EXP Total</b>		<b>4,206,744</b>	<b>4,303,937</b>	<b>4,316,126</b>	<b>4,328,651</b>
REV	BF - RENTS & RECOVERIES	138,961	138,961	138,961	138,961
	BH - DEPT REVENUES	612,000	612,000	612,000	612,000
<b>REV Total</b>		<b>750,961</b>	<b>750,961</b>	<b>750,961</b>	<b>750,961</b>

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## FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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### CT - COURTS

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AB - FRINGE BENEFITS	1,755,698	1,883,716	2,021,800	2,170,766
<b>EXP Total</b>		<b>1,755,698</b>	<b>1,883,716</b>	<b>2,021,800</b>	<b>2,170,766</b>
REV	BG - REVENUE OFFSET TO EXPENSE	284,600	284,600	284,600	284,600
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,105,781	1,105,781	1,105,781	1,105,781
<b>REV Total</b>		<b>1,390,381</b>	<b>1,390,381</b>	<b>1,390,381</b>	<b>1,390,381</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## DA - DISTRICT ATTORNEY

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	28,218,694	29,117,572	29,144,428	29,171,821
	BB - EQUIPMENT	75,500	77,690	79,942	82,261
	DD - GENERAL EXPENSES	1,002,300	1,031,367	1,061,276	1,092,053
	DE - CONTRACTUAL SERVICES	1,057,500	1,088,168	1,119,724	1,152,196
<b>EXP Total</b>		<b>30,353,994</b>	<b>31,314,796</b>	<b>31,405,371</b>	<b>31,498,332</b>
REV	BF - RENTS & RECOVERIES	250,000	250,000	250,000	250,000
	BH - DEPT REVENUES	12,000	12,000	12,000	12,000
	BJ - INTERDEPT REVENUES	366,454	366,454	366,454	366,454
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	34,400	34,400	34,400	34,400
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	39,400	39,400	39,400	39,400
<b>REV Total</b>		<b>702,254</b>	<b>702,254</b>	<b>702,254</b>	<b>702,254</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## DS - DEBT SERVICE

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	HD - DEBT SERVICE CHARGEBACKS	332,235,488	354,775,778	352,346,555	346,773,677
<b>EXP Total</b>		<b>332,235,488</b>	<b>354,775,778</b>	<b>352,346,555</b>	<b>346,773,677</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## EL - BOARD OF ELECTIONS

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	12,192,047	12,751,333	12,775,423	12,799,994
	BB - EQUIPMENT	119,100	122,554	126,108	129,765
	DD - GENERAL EXPENSES	3,560,500	3,663,755	3,770,003	3,879,333
	DE - CONTRACTUAL SERVICES	1,046,500	1,076,849	1,108,077	1,140,211
	OO - OTHER EXPENSE	1,463,272	1,463,272	1,463,272	1,463,272
<b>EXP Total</b>		<b>18,381,419</b>	<b>19,077,762</b>	<b>19,242,883</b>	<b>19,412,576</b>
REV	BF - RENTS & RECOVERIES	120,000	120,000	120,000	120,000
	BH - DEPT REVENUES	35,000	35,000	35,000	35,000
<b>REV Total</b>		<b>155,000</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## EM - EMERGENCY MANAGEMENT

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	581,771	583,473	583,519	583,566
	DD - GENERAL EXPENSES	9,500	9,776	10,059	10,351
	DE - CONTRACTUAL SERVICES	100,000	102,900	105,884	108,955
<b>EXP Total</b>		<b>691,271</b>	<b>696,149</b>	<b>699,462</b>	<b>702,871</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	491,571	491,571	491,571	491,571
<b>REV Total</b>		<b>491,571</b>	<b>491,571</b>	<b>491,571</b>	<b>491,571</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## FB - FRINGE BENEFIT

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AB - FRINGE BENEFITS	214,195,431	242,469,885	229,496,306	250,568,242
<b>EXP Total</b>		<b>214,195,431</b>	<b>242,469,885</b>	<b>229,496,306</b>	<b>250,568,242</b>
REV	BG - REVENUE OFFSET TO EXPENSE	2,603,900	2,603,900	2,603,900	2,603,900
<b>REV Total</b>		<b>2,603,900</b>	<b>2,603,900</b>	<b>2,603,900</b>	<b>2,603,900</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## HE - HEALTH DEPARTMENT

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	13,966,902	14,427,579	14,441,397	14,455,492
	BB - EQUIPMENT	27,600	28,400	29,224	30,072
	DD - GENERAL EXPENSES	1,688,101	1,740,957	1,795,347	1,851,313
	DE - CONTRACTUAL SERVICES	548,000	563,892	580,245	597,072
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER-DEPARTMENTAL CHARGES	6,311,999	6,311,999	6,311,999	6,311,999
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	177,254,250	181,652,778	186,174,070
<b>EXP Total</b>		<b>200,517,602</b>	<b>205,327,078</b>	<b>209,810,989</b>	<b>214,420,017</b>
REV	BC - PERMITS & LICENSES	4,085,925	4,085,925	4,085,925	4,085,925
	BD - FINES & FORFEITS	277,900	277,900	277,900	277,900
	BF - RENTS & RECOVERIES	807,300	807,300	807,300	807,300
	BH - DEPT REVENUES	11,429,450	11,429,450	11,429,450	11,429,450
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	477,640	477,640	477,640	477,640
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	95,021,780	97,346,871	99,738,129	102,197,504
<b>REV Total</b>		<b>112,099,995</b>	<b>114,425,086</b>	<b>116,816,344</b>	<b>119,275,719</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	82,700	84,583	84,675	84,768
	DD - GENERAL EXPENSES	5,400	5,557	5,718	5,884
	HF - INTER-DEPARTMENTAL CHARGES	229,707	229,707	229,707	229,707
<b>EXP Total</b>		<b>317,807</b>	<b>319,847</b>	<b>320,099</b>	<b>320,359</b>

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## FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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### HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	270,333	270,341	270,349	270,357
	DD - GENERAL EXPENSES	5,450	5,608	5,771	5,938
	DE - CONTRACTUAL SERVICES	11,600	11,936	12,283	12,639
<b>EXP Total</b>		<b>287,383</b>	<b>287,885</b>	<b>288,402</b>	<b>288,934</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	6,780,727	7,145,881	7,154,778	7,163,853
	BB - EQUIPMENT	1,000	1,029	1,059	1,090
	DD - GENERAL EXPENSES	651,200	670,085	689,517	709,513
	DE - CONTRACTUAL SERVICES	29,628,447	30,487,672	31,371,814	32,281,597
	HF - INTER-DEPARTMENTAL CHARGES	4,216,267	4,216,267	4,216,267	4,216,267
<b>EXP Total</b>		<b>41,277,641</b>	<b>42,520,934</b>	<b>43,433,436</b>	<b>44,372,320</b>
REV	BD - FINES & FORFEITS	40,000	40,000	40,000	40,000
	BH - DEPT REVENUES	16,800	16,800	16,800	16,800
	BJ - INTERDEPT REVENUES	14,762,793	14,762,793	14,762,793	14,762,793
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	565,000	565,000	565,000	565,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,632,871	5,632,871	5,632,871	5,632,871
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	13,541,152	13,541,152	13,541,152	13,541,152
<b>REV Total</b>		<b>34,558,616</b>	<b>34,558,616</b>	<b>34,558,616</b>	<b>34,558,616</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## IT - INFORMATION TECHNOLOGY

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	6,904,265	7,221,072	7,229,843	7,238,789
	DD - GENERAL EXPENSES	308,150	317,086	326,282	335,744
	DE - CONTRACTUAL SERVICES	8,609,797	8,859,481	9,116,406	9,380,782
	DF - UTILITY COSTS	4,245,500	4,281,379	4,317,617	4,354,217
	HF - INTER-DEPARTMENTAL CHARGES	1,341,876	1,341,876	1,341,876	1,341,876
<b>EXP Total</b>		<b>21,409,588</b>	<b>22,020,894</b>	<b>22,332,023</b>	<b>22,651,408</b>
REV	BH - DEPT REVENUES	5,000	5,000	5,000	5,000
	BI - CAP BACKCHARGES	2,500,000	2,587,500	2,678,063	2,771,795
	BJ - INTERDEPT REVENUES	4,462,594	4,462,594	4,462,594	4,462,594
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	433,500	433,500	433,500	433,500
<b>REV Total</b>		<b>7,401,094</b>	<b>7,488,594</b>	<b>7,579,157</b>	<b>7,672,889</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## LE - COUNTY LEGISLATURE

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	6,298,656	6,406,384	6,408,941	6,411,548
	BB - EQUIPMENT	45,777	47,105	48,471	49,876
	DD - GENERAL EXPENSES	1,682,331	1,731,119	1,781,321	1,832,979
	DE - CONTRACTUAL SERVICES	1,568,274	1,628,254	1,689,973	1,753,483
<b>EXP Total</b>		<b>9,595,038</b>	<b>9,812,861</b>	<b>9,928,706</b>	<b>10,047,886</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## LR - OFFICE OF LABOR RELATIONS

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	227,000	273,097	274,019	274,959
	DD - GENERAL EXPENSES	5,700	5,865	6,035	6,210
	DE - CONTRACTUAL SERVICES	407,900	419,729	431,901	444,426
<b>EXP Total</b>		<b>640,600</b>	<b>698,691</b>	<b>711,956</b>	<b>725,596</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	280,017	280,087	280,158	280,231
	DD - GENERAL EXPENSES	6,000	6,174	6,353	6,537
	DE - CONTRACTUAL SERVICES	51,400	52,891	54,424	56,003
<b>EXP Total</b>		<b>337,417</b>	<b>339,152</b>	<b>340,936</b>	<b>342,771</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## ME - MEDICAL EXAMINER

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	4,836,109	5,123,928	5,132,076	5,140,388
	BB - EQUIPMENT	11,800	12,142	12,494	12,857
	DD - GENERAL EXPENSES	382,975	395,315	408,012	421,077
	DE - CONTRACTUAL SERVICES	57,160	58,818	60,523	62,279
	HF - INTER-DEPARTMENTAL CHARGES	1,134,415	1,134,415	1,134,415	1,134,415
<b>EXP Total</b>		<b>6,422,459</b>	<b>6,724,617</b>	<b>6,747,521</b>	<b>6,771,015</b>
REV	BH - DEPT REVENUES	20,000	20,000	20,000	20,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	166,200	166,200	166,200	166,200
<b>REV Total</b>		<b>186,200</b>	<b>186,200</b>	<b>186,200</b>	<b>186,200</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## PA - PUBLIC ADMINISTRATOR

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	453,354	457,646	457,732	457,819
	DD - GENERAL EXPENSES	9,000	9,261	9,530	9,806
	DE - CONTRACTUAL SERVICES	13,700	14,097	14,506	14,927
<b>EXP Total</b>		<b>476,054</b>	<b>481,004</b>	<b>481,768</b>	<b>482,552</b>
REV	BH - DEPT REVENUES	400,000	400,000	400,000	400,000
<b>REV Total</b>		<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## PB - PROBATION

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	16,672,571	17,450,449	17,484,576	17,519,385
	BB - EQUIPMENT	30,900	31,796	32,718	33,667
	DD - GENERAL EXPENSES	319,800	329,013	338,512	348,299
	DE - CONTRACTUAL SERVICES	535,725	551,261	567,248	583,698
	DF - UTILITY COSTS	500	505	515	525
	HF - INTER-DEPARTMENTAL CHARGES	865,428	865,428	865,428	865,428
<b>EXP Total</b>		<b>18,424,924</b>	<b>19,228,452</b>	<b>19,288,996</b>	<b>19,351,002</b>
REV	BH - DEPT REVENUES	1,883,500	1,883,500	1,883,500	1,883,500
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,305,800	5,305,800	5,305,800	5,305,800
<b>REV Total</b>		<b>7,189,300</b>	<b>7,189,300</b>	<b>7,189,300</b>	<b>7,189,300</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	708,004	758,062	759,121	760,202
	DD - GENERAL EXPENSES	44,400	45,688	47,013	48,376
	DE - CONTRACTUAL SERVICES	22,500	23,153	23,824	24,515
<b>EXP Total</b>		<b>774,904</b>	<b>826,902</b>	<b>829,958</b>	<b>833,092</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	13,502,466	13,869,894	13,886,620	13,903,681
	BB - EQUIPMENT	456,500	471,479	486,891	502,751
	DD - GENERAL EXPENSES	1,429,700	1,480,586	1,532,948	1,586,829
	DE - CONTRACTUAL SERVICES	3,375,200	3,480,983	3,589,834	3,701,842
	HF - INTER-DEPARTMENTAL CHARGES	80,000	80,000	80,000	80,000
<b>EXP Total</b>		<b>18,843,866</b>	<b>19,382,942</b>	<b>19,576,294</b>	<b>19,775,103</b>
REV	BF - RENTS & RECOVERIES	1,587,340	1,587,340	1,587,340	1,587,340
	BH - DEPT REVENUES	18,429,150	18,429,150	18,429,150	18,429,150
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	675,000	675,000	675,000
<b>REV Total</b>		<b>20,691,490</b>	<b>20,691,490</b>	<b>20,691,490</b>	<b>20,691,490</b>

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## FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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### PR - PURCHASING DEPARTMENT

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	1,083,245	1,155,149	1,156,623	1,158,127
	DD - GENERAL EXPENSES	17,500	18,008	18,530	19,067
	DE - CONTRACTUAL SERVICES	1,500	1,544	1,588	1,634
<b>EXP Total</b>		<b>1,102,245</b>	<b>1,174,700</b>	<b>1,176,741</b>	<b>1,178,828</b>
REV	BF - RENTS & RECOVERIES	100,000	100,000	100,000	100,000
	BH - DEPT REVENUES	20,500	20,500	20,500	20,500
<b>REV Total</b>		<b>120,500</b>	<b>120,500</b>	<b>120,500</b>	<b>120,500</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## PW - PUBLIC WORKS DEPARTMENT

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	26,537,741	27,883,078	27,917,009	27,951,618
	AC - WORKERS COMPENSATION	2,040,200	2,099,366	2,160,247	2,222,895
	BB - EQUIPMENT	93,000	95,697	98,472	101,328
	DD - GENERAL EXPENSES	4,631,300	4,375,726	4,228,172	4,159,315
	DE - CONTRACTUAL SERVICES	5,690,791	5,855,824	6,025,643	6,200,386
	DF - UTILITY COSTS	29,042,575	29,063,992	29,356,097	29,734,219
	HF - INTER-DEPARTMENTAL CHARGES	13,480,936	13,480,936	13,480,936	13,480,936
<b>EXP Total</b>		<b>81,516,543</b>	<b>82,854,619</b>	<b>83,266,577</b>	<b>83,850,697</b>
REV	BC - PERMITS & LICENSES	1,292,600	1,292,600	1,292,600	1,292,600
	BD - FINES & FORFEITS	10,000	10,000	10,000	10,000
	BH - DEPT REVENUES	1,779,000	1,779,000	1,779,000	1,779,000
	BI - CAP BACKCHARGES	5,420,164	5,609,870	5,806,215	6,009,433
	BJ - INTERDEPT REVENUES	8,154,796	8,154,796	8,154,796	8,154,796
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,630,000	3,630,000	3,630,000	3,630,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	25,000	25,000	25,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,000	100,000	100,000	100,000
<b>REV Total</b>		<b>20,411,560</b>	<b>20,601,266</b>	<b>20,797,611</b>	<b>21,000,829</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## RM - RECORDS MANAGEMENT

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	758,395	768,437	768,680	768,928
	BB - EQUIPMENT	5,000	5,145	5,294	5,448
	DD - GENERAL EXPENSES	160,500	165,155	169,944	174,872
	DE - CONTRACTUAL SERVICES	125,000	128,625	132,355	136,193
<b>EXP Total</b>		<b>1,048,895</b>	<b>1,067,362</b>	<b>1,076,273</b>	<b>1,085,441</b>

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# FISCAL 2012–2015 MULTI-YEAR FINANCIAL

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## SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	250,950	258,315	258,462	258,613
	DD - GENERAL EXPENSES	2,800	2,881	2,965	3,051
	DE - CONTRACTUAL SERVICES	12,500	12,863	13,236	13,619
<b>EXP Total</b>		<b>266,250</b>	<b>274,059</b>	<b>274,663</b>	<b>275,283</b>
REV	BH - DEPT REVENUES	18,000	18,000	18,000	18,000
<b>REV Total</b>		<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## SS - SOCIAL SERVICES

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	48,973,297	49,350,774	49,370,472	49,390,563
	BB - EQUIPMENT	24,000	24,696	25,412	26,149
	DD - GENERAL EXPENSES	982,700	1,011,198	1,040,523	1,070,698
	DE - CONTRACTUAL SERVICES	7,931,409	8,161,420	8,398,101	8,641,646
	HF - INTER-DEPARTMENTAL CHARGES	20,083,243	20,083,243	20,083,243	20,083,243
	SS - RECIPIENT GRANTS	74,645,000	76,511,125	78,423,903	80,384,501
	TT - PURCHASED SERVICES	57,944,683	58,813,853	60,284,200	61,188,463
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	66,972,697	68,981,878	70,361,515
	XX - MEDICAID	248,838,445	251,838,445	254,838,445	257,838,445
<b>EXP Total</b>		<b>523,819,601</b>	<b>532,767,451</b>	<b>541,446,176</b>	<b>548,985,223</b>
REV	BH - DEPT REVENUES	14,701,232	14,701,232	14,701,232	14,701,232
	BJ - INTERDEPT REVENUES	100,600	100,600	100,600	100,600
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	130,661,007	132,611,367	134,261,047	135,597,287
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	63,158,116	64,101,393	64,899,248	65,545,510
<b>REV Total</b>		<b>208,620,955</b>	<b>211,514,592</b>	<b>213,962,126</b>	<b>215,944,629</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## TR - COUNTY TREASURER

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	2,121,810	2,185,398	2,186,670	2,187,967
	BB - EQUIPMENT	7,700	7,923	8,153	8,390
	DD - GENERAL EXPENSES	243,700	250,767	258,040	265,523
	DE - CONTRACTUAL SERVICES	69,100	71,104	73,166	75,288
	OO - OTHER EXPENSE	75,000,000	70,000,000	50,000,000	25,000,000
<b>EXP Total</b>		<b>77,442,310</b>	<b>72,515,193</b>	<b>52,526,028</b>	<b>27,537,167</b>
REV	BA - INT PENALTY ON TAX	28,500,000	28,500,000	28,500,000	28,500,000
	BD - FINES & FORFEITS	20,000	20,000	20,000	20,000
	BE - INVEST INCOME	3,331,500	10,331,500	17,331,500	24,331,500
	BG - REVENUE OFFSET TO EXPENSE	-	-	13,500,000	20,300,000
	BH - DEPT REVENUES	750,100	750,100	750,100	750,100
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	75,000,000	70,000,000	50,000,000	-
	TX - SPECIAL TAXES - SPECIAL TAXES	3,200,000	3,200,000	3,200,000	3,200,000
<b>REV Total</b>		<b>110,801,600</b>	<b>112,801,600</b>	<b>113,301,600</b>	<b>77,101,600</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	2,835,441	2,841,741	2,843,067	2,844,420
	BB - EQUIPMENT	21,800	22,432	23,083	23,752
	DD - GENERAL EXPENSES	325,180	334,610	344,314	354,299
	DE - CONTRACTUAL SERVICES	10,899,656	11,215,746	11,541,003	11,875,692
	HF - INTER-DEPARTMENTAL CHARGES	25,531,950	25,531,950	25,531,950	25,531,950
<b>EXP Total</b>		<b>39,614,027</b>	<b>39,946,479</b>	<b>40,283,416</b>	<b>40,630,112</b>
REV	BD - FINES & FORFEITS	45,021,808	45,021,808	45,021,808	45,021,808
	BJ - INTERDEPT REVENUES	10,899,656	10,899,656	10,899,656	10,899,656
<b>REV Total</b>		<b>55,921,464</b>	<b>55,921,464</b>	<b>55,921,464</b>	<b>55,921,464</b>

# FISCAL 2012–2015 MULTI-YEAR FINANCIAL



## VS - VETERANS SERVICES AGENCY

E/R	OBJ	2012 ADOPTED	2013 ADOPTED	2014 ADOPTED	2015 ADOPTED
EXP	AA - SALARIES, WAGES & FEES	168,901	175,304	175,432	175,563
	DD - GENERAL EXPENSES	9,000	9,261	9,530	9,806
	DE - CONTRACTUAL SERVICES	700	720	741	763
	HF - INTER-DEPARTMENTAL CHARGES	1,165,219	1,165,219	1,165,219	1,165,219
<b>EXP Total</b>		<b>1,343,820</b>	<b>1,350,504</b>	<b>1,350,922</b>	<b>1,351,350</b>
REV	BJ - INTERDEPT REVENUES	1,538,194	1,538,194	1,538,194	1,538,194
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	32,900	32,900	32,900
<b>REV Total</b>		<b>1,571,094</b>	<b>1,571,094</b>	<b>1,571,094</b>	<b>1,571,094</b>



## **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 2012-2015 Multi-Year Financial Plan Update baseline.

**Table A.1: MYP Update Baseline Inflat**

<b>Expense / Revenue Category</b>	<b>Baseline Inflator</b>	<b>Explanation</b>
Wages	Variable	Reflect terms of existing contracts
Non-Police Pension Contribution	State Rates	Reflects State Comptroller's effective rate, and preliminary 2012 estimates
Police Pension Contribution	State Rates	Reflects State Comptroller's effective rate, and preliminary 2012 estimates
Health Insurance - Actives	5.87%,5.87%,5.87%	Reflects NYSHIP'S estimated increase for 2012 adjusted for Headcount assumptions
Health Insurance - Retirees	8.27%,8.27%,8.27%	Reflects NYSHIP'S estimated increase for 2012 adjusted for Headcount assumptions
Other-Than-Personal-Services	2.9%,2.9%,2.9%	
Utilities		
Light and Power	1.00%,2.00%,2.00%	For 2013 - 2015 respectively, U.S. Dept of Energy Estimates
Brokered Gas	4.94%,-2.78%,4.92%	For 2013 - 2015 respectively, U.S. Dept of Energy Estimates
Trigen	2.00%,2.00%,2.00%	For 2013 - 2015 respectively, U.S. Dept of Energy Estimates
Fuel	-17.4%, -14.4%, -11.20%	Reflects current market rates
Water	1.00%,1.00%,1.00%	Reflects current market rates
Telephone	1.00%,1.00%,1.00%	For 2013 - 2015 respectively
Medicaid	\$3m,\$3m,\$3m	Reflects most current caseload information
Social Services Entitlements	Variable	Reflects most current caseload information
Special Education Program	Variable	Reflects most current caseload information
State Aid	Variable	Variable based upon reimbursement formula
Federal Aid	Variable	Variable based upon reimbursement formula
Sales Tax	2.90%, 2.90%, 2.90%	
Property Tax	None	No property tax increase in the baseline



APPENDIX B: BORROWING SCHEDULE

Nassau County  
2012 Budget and the 2012-2015 Multi Year Plan  
Debt Service Assumptions Schedule  
September 15, 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 Remaining								
<u>Capital Borrowings</u> <sup>2,3</sup>								
Capital-General	165,000,000	10/01/11	04/01/12	04/01/12	04/01/31	11.95	Fixed	6.00%
Capital-SSWRD <sup>4</sup>	25,000,000	10/01/11	04/01/12	04/01/12	04/01/31	11.95	Fixed	6.00%
Environmental Bond Act	29,630,000	10/01/11	04/01/12	04/01/12	04/01/31	11.95	Fixed	6.00%
Judgments & Settlements	<u>100,000,000</u>	10/01/11	04/01/12	04/01/12	04/01/21	5.49	Fixed	6.00%
Total	319,630,000							
<u>Cash Flow Borrowings</u> <sup>1</sup>								
RANs (New)		N/A	N/A	N/A	N/A	N/A	N/A	N/A
TAN (New)	<u>230,000,000</u>	12/01/11	11/01/12	N/A	11/01/12	0.92	Fixed	3.00%
	230,000,000							
2012								
<u>Capital Borrowings</u> <sup>2,3</sup>								
Capital-General	120,000,000	04/01/12	10/01/12	04/01/13	04/01/32	12.53	Fixed	6.25%
Capital-SSWRD <sup>4</sup>	55,000,000	04/01/12	10/01/12	04/01/13	04/01/32	12.53	Fixed	6.25%
Environmental Bond Act	-	04/01/12	10/01/12	04/01/13	04/01/32	12.53	Fixed	6.25%
Judgments & Settlements	<u>20,000,000</u>	04/01/12	10/01/12	04/01/13	04/01/22	6.01	Fixed	6.25%
Total	195,000,000							
<u>Cash Flow Borrowings</u> <sup>1</sup>								
RANs (New)	<u>325,000,000</u>	06/01/12	11/01/12	N/A	02/01/13	0.67	Fixed	3.00%
TAN (New)	<u>225,000,000</u>	12/01/12	11/01/13	N/A	11/01/13	0.92	Fixed	3.00%
	550,000,000							
2013								
<u>Capital Borrowings</u> <sup>2,3</sup>								
Capital-General	120,000,000	04/01/13	10/01/13	04/01/14	04/01/33	12.60	Fixed	6.50%
Capital-SSWRD <sup>4</sup>	45,000,000	04/01/13	10/01/13	04/01/14	04/01/33	12.60	Fixed	6.50%
Environmental Bond Act	-	04/01/13	10/01/13	04/01/14	04/01/33	12.60	Fixed	6.50%
Judgments & Settlements	<u>20,000,000</u>	04/01/13	10/01/13	04/01/14	04/01/23	6.03	Fixed	6.50%
Total	185,000,000							
<u>Cash Flow Borrowings</u> <sup>1</sup>								
RANs (New)	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TAN (New)	<u>300,000,000</u>	12/01/13	11/01/14	N/A	11/01/14	0.92	Fixed	4.50%
	300,000,000							
2014								
<u>Capital Borrowings</u> <sup>2,3</sup>								
Capital-General	110,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.60	Fixed	6.50%
Capital-SSWRD <sup>4</sup>	35,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.60	Fixed	6.50%
Environmental Bond Act	-	04/01/14	10/01/14	04/01/15	04/01/34	12.60	Fixed	6.50%
Judgments & Settlements	<u>20,000,000</u>	04/01/14	10/01/14	04/01/15	04/01/24	6.03	Fixed	6.50%
Total	165,000,000							
<u>Cash Flow Borrowings</u> <sup>1</sup>								
RANs (New)	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TAN (New)	<u>325,000,000</u>	12/01/14	11/01/15	N/A	11/01/15	0.92	Fixed	4.50%
	325,000,000							
2015								
<u>Capital Borrowings</u> <sup>2,3</sup>								
Capital-General	115,500,000	04/01/15	10/01/15	04/01/16	04/01/35	12.60	Fixed	6.50%
Capital-SSWRD <sup>4</sup>	36,750,000	04/01/15	10/01/15	04/01/16	04/01/35	12.60	Fixed	6.50%
Environmental Bond Act	-	04/01/15	10/01/15	04/01/16	04/01/35	12.60	Fixed	6.50%
Judgments & Settlements	<u>-</u>	04/01/15	10/01/15	04/01/16	04/01/25	6.03	Fixed	6.50%
Total	152,250,000							
<u>Cash Flow Borrowings</u> <sup>1</sup>								
RANs (New)	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TAN (New)	<u>350,000,000</u>	12/01/15	11/01/16	N/A	11/01/16	0.92	Fixed	4.50%
	350,000,000							

<sup>1</sup> Estimated borrowing need

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

<sup>3</sup> As warranted; the County may substitute Bond Anticipation Notes for Bonds to finance the Capital Improvement Plan

<sup>4</sup> 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>2012-2015 MYP</i>				
<i>Baseline</i>				
<i>Existing Debt Service Obligations</i>				
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>
<b><u>General Fund Obligations</u></b>				
General Improvement Debt				
Principal	41,184,262	43,523,897	38,889,942	41,257,706
Interest	40,393,369	37,883,124	36,961,640	35,417,490
NIFA Set Asides				
Principal	135,102,661	142,385,098	141,115,418	130,770,879
Interest	62,472,352	56,451,852	49,574,405	43,096,971
Fees	3,367,313	3,302,779	3,020,124	2,693,068
Total	282,519,956	283,546,752	269,561,529	253,236,114
<b><u>Parks And Recreation</u></b>				
General Improvement Debt				
Principal	3,523,045	3,107,000	2,855,098	2,760,249
Interest	1,521,785	1,389,114	1,276,621	1,170,720
NIFA Set Asides				
Principal	3,309,507	3,201,758	3,096,587	2,674,811
Interest	1,477,516	1,321,742	1,174,724	1,034,244
Fees	93,991	92,190	84,300	75,171
Total	9,925,844	9,111,803	8,487,330	7,715,195
<b><u>Environmental Bond Act</u></b>				
General Improvement Debt				
Principal	3,463,664	3,723,586	3,942,231	4,171,760
Interest	4,982,912	4,861,110	4,737,952	4,604,193
NIFA Set Asides				
Principal	713,205	835,777	914,972	852,728
Interest	327,355	295,589	257,174	215,254
Fees	5,973	5,858	5,357	4,777
Total	9,493,107	9,721,920	9,857,687	9,848,712
<b><u>Police District</u></b>				
General Improvement Debt				
Principal	837,328	880,298	1,004,662	1,044,311
Interest	834,475	793,100	750,131	710,528
NIFA Set Asides				
Principal	35,889	39,020	47,949	43,971
Interest	24,223	22,659	20,938	18,789
Fees	1,136	1,114	1,019	909
Total	1,733,051	1,736,192	1,824,699	1,818,509
<b><u>Police Headquarters</u></b>				
General Improvement Debt				
Principal	4,338,383	4,161,922	4,456,873	4,703,771
Interest	4,041,050	3,865,917	3,688,016	3,512,624
NIFA Set Asides				
Principal	1,527,795	1,459,693	1,489,071	1,369,250
Interest	740,631	668,776	603,447	537,456
Fees	60,628	59,466	54,377	48,489
Total	10,708,488	10,215,775	10,291,785	10,171,589



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

	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>
<b><i>Fire Prevention Fund</i></b>				
General Improvement Debt				
Principal	51,910	62,684	64,260	66,911
Interest	64,989	62,252	59,170	56,499
NIFA Set Asides				
Principal	158,368	134,203	123,921	105,079
Interest	59,594	51,958	45,717	40,027
Fees	3,852	3,778	3,455	3,081
Total	338,713	314,875	296,523	271,597
<b><i>Community College</i></b>				
General Improvement Debt				
Principal	1,425,240	1,505,821	1,217,855	1,320,124
Interest	1,981,137	1,922,694	1,858,501	1,813,665
NIFA Set Asides				
Principal	2,159,133	2,111,824	1,728,348	1,341,600
Interest	658,739	553,306	450,661	367,500
Fees	24,718	24,244	22,169	19,769
Total	6,248,967	6,117,889	5,277,535	4,862,657
<b><i>Water related project</i></b>				
General Improvement Debt				
Principal	1,398,032	1,281,236	1,305,544	1,375,154
Interest	1,961,694	1,903,935	1,849,039	1,792,353
NIFA Set Asides				
Principal	1,632,917	1,607,173	1,503,951	1,345,840
Interest	645,960	567,740	492,198	422,397
Fees	39,278	38,525	35,228	31,413
Total	5,677,881	5,398,609	5,185,961	4,967,158
<b><i>Sewer related project</i></b>				
General Improvement Debt				
Principal	1,889,338	1,568,742	1,584,159	1,681,571
Interest	1,628,079	1,556,513	1,492,203	1,424,720
NIFA Set Asides				
Principal	2,068,858	1,955,072	2,069,782	1,927,507
Interest	1,177,428	1,081,797	996,544	907,156
Fees	94,926	93,107	85,139	75,919
Total	6,858,630	6,255,230	6,227,828	6,016,873
<b><i>Total General Improvement</i></b>				
General Improvement Debt				
Principal	58,111,202	59,815,186	55,320,625	58,381,557
Interest	57,409,490	54,237,759	52,673,274	50,502,791
Less: Existing Water Related				
Less: Series 1993 Retirement Bonds				
Defeasance	-	-	-	-
Total	115,520,692	114,052,945	107,993,899	108,884,348



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

	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>
<b><i>Total Existing NIFA</i></b>				
Principal	146,708,333	153,729,618	152,090,000	140,431,667
Interest	67,583,797	61,015,420	53,615,809	46,639,794
Fees	3,691,816	3,621,063	3,311,168	2,952,595
<b>Total</b>	<b>217,983,946</b>	<b>218,366,101</b>	<b>209,016,978</b>	<b>190,024,056</b>
Expense of Loans	4,235,200	3,921,600	3,123,200	2,304,000
Short Term Interest				
BAN Interest (Capital)	-	-	-	-
BAN Interest (SSWRD)	-	-	-	-
BAN Interest (Environmental Bond Act)	-	-	-	-
RAN Interest	5,963,056	6,500,000	-	-
TAN Interest	6,325,000	6,187,500	12,375,000	13,406,250
<b>Total</b>	<b>12,288,056</b>	<b>12,687,500</b>	<b>12,375,000</b>	<b>13,406,250</b>
<b>Total General Obligation</b>	<b>350,027,894</b>	<b>349,028,145</b>	<b>332,509,077</b>	<b>314,618,654</b>
<b>TOTAL EXISTING OBLIGATIONS</b>	<b>350,027,894</b>	<b>349,028,145</b>	<b>332,509,077</b>	<b>314,618,654</b>
<b><i>Future Obligations</i></b>				
General Capital				
Principal	7,690,000	13,705,000	19,750,000	25,140,000
Interest	18,776,888	28,085,269	35,922,075	41,384,963
SSWRD				
Principal	985,000	2,345,000	3,775,000	4,995,000
Interest	2,940,394	5,215,481	7,154,831	8,762,119
Judgments				
Principal	1,950,000	3,750,000	4,900,000	5,645,000
Interest	1,830,938	2,568,563	2,821,875	2,707,819
Environmental Bond Act				
Principal	275,000	430,000	605,000	780,000
Interest	617,531	861,525	1,096,856	1,323,000
Workers Compensation Financing				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Future Obligations</b>				
Principal	10,900,000	20,230,000	29,030,000	36,560,000
Interest	24,165,750	36,730,838	46,995,638	54,177,900
<b>Total</b>	<b>35,065,750</b>	<b>56,960,838</b>	<b>76,025,638</b>	<b>90,737,900</b>
<b>TOTAL COUNTY DEBT SERVICE</b>	<b>385,093,644</b>	<b>405,988,983</b>	<b>408,534,714</b>	<b>405,356,554</b>



**APPENDIX D**

**NASSAU COMMUNITY COLLEGE  
Fiscal 2012-2015 Multi-Year Financial Plan**

	<u>2011</u> <u>Projected</u>	<u>Adopted</u> <u>2012</u> <u>Budget</u>	<u>2012</u> <u>Projected</u>	<u>2013</u> <u>Projected</u>	<u>2014</u> <u>Projected</u>	<u>2015</u> <u>Projected</u>
<b>OPERATING EXPENSES:</b>						
Salaries	131,280,322	127,638,123	127,638,123	133,073,769	139,328,236	146,294,648
Fringe Benefits	48,125,099	50,352,721	50,352,721	56,396,235	59,780,009	63,366,810
Equipment	1,500,000	1,500,000	1,500,000	1,500,000	1,545,000	1,591,350
General Expenses	8,575,000	8,575,000	8,575,000	8,575,000	8,832,250	9,097,218
Contractual	6,650,000	5,350,000	5,350,000	5,350,000	5,510,500	5,675,815
Utility Costs (Telephone & Other)	1,575,156	1,575,156	1,575,156	1,888,162	1,944,807	2,003,151
Utility Costs (LIPA)	4,200,000	4,700,000	4,700,000	5,138,000	5,394,900	5,664,645
Interfund Charges	3,200,000	3,200,000	3,200,000	3,328,000	3,494,400	3,669,120
Other	55,000	55,000	55,000	55,000	55,000	55,000
<b>Total Operating Expenses</b>	<b>205,160,577</b>	<b>202,946,000</b>	<b>202,946,000</b>	<b>215,304,166</b>	<b>225,885,102</b>	<b>237,417,756</b>
% growth				106.1%	104.9%	105.1%
<b>OPERATING REVENUES:</b>						
Investment Income	200,000	200,000	200,000	200,000	200,000	200,000
Rents & Recoveries	950,000	400,000	400,000	400,000	400,000	400,000
Revenue Offset to Expenses	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000
Service Fees	5,651,000	5,851,000	5,851,000	5,851,000	5,851,000	5,851,000
Student Revenues	78,143,682	83,393,727	83,393,727	83,393,727	83,393,727	83,393,727
Revenue in Lieu of Spons Share	14,400,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000
Federal Aid	250,000	250,000	250,000	250,000	250,000	250,000
State Operating Aid- Base Rate + \$100,000 HighNeeds:	43,645,454	41,013,015	41,013,015	41,013,015	41,013,015	41,013,015
State Rental Aid (50% assumption)Endo	443,571	443,375	443,375	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	2,188,000	1,000,000	1,000,000	1,000,000	0	0
<b>Total Operating Revenue</b>	<b>202,266,590</b>	<b>202,946,000</b>	<b>202,946,000</b>	<b>202,946,000</b>	<b>201,946,000</b>	<b>201,946,000</b>
<b>Operations Gain (Loss)-(Baseline Operating Results)*</b>	<b>(2,893,987)</b>	<b>0</b>	<b>0</b>	<b>(12,358,166)</b>	<b>(23,939,102)</b>	<b>(35,471,756)</b>

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

<b>Current Assumptions: (in Body)</b>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Enrollment Increase	2.378%	0.000%	0.000%	0.000%	0.000%
# FTE's (2010 ~ 19,392)	19,853.0	19,853.0	19,853.0	19,853.0	19,853.0
State Aid per FTE	2,260	2,122	2,122	2,122	2,122
Increase in FT Tuition	110	258	0	0	0
FT Tuition	3,732	3,990	3,990	3,990	3,990
Prop Tax Increase	0	0.00%	0.00%	0.00%	0.00%



**APPENDIX D**

**NASSAU COMMUNITY COLLEGE  
Fiscal 2012-2015 Multi-Year Financial Plan**

			2013 <u>Projected</u>	2014 <u>Projected</u>	2015 <u>Projected</u>
<b>BASELINE (GAP)</b>			<b>(12,358,166)</b>	<b>(23,939,102)</b>	<b>(35,471,756)</b>
<b>GAP CLOSING MEASURES</b>					
<p><b>A significant savings has already been attained from Cost Cutting for the 2011 and 2012 budgets (\$7.1 Million and \$5.8 Million respectively) Including the Early Retirement Incentive (\$4.5 Million) All of which were permanent cuts and are shown in the body of this plan for all years.</b></p>					
1. Initiatives- Planned					
A. 2013 Instructional Efficiencies			-	-	-
B. Reduce PT Assignments			-	-	-
C. OTPS Contracts			-	-	-
D. Fee Adjustments			-	-	-
E. Contingency Adjustment (Reserve for Items Not Materializing)			-	-	-
<b>Total Cost Reductions</b>			<b>-</b>	<b>-</b>	<b>-</b>
2. State					
A. Increase in State Aid Rate in 2013	FTE in body 19,853.0	-	-	-	-
B. Increase in State Aid Rate in 2014	19,853.0	100	-	1,985,300	1,985,300
C. Increase in State Aid Rate in 2015	19,853.0	100	-	-	1,985,300
<b>Total State Aid</b>			<b>-</b>	<b>1,985,300</b>	<b>3,970,600</b>
3. Sponsor Support					
A. Increase in Sponsor Support 2013		0.00%	-	-	-
B. Increase in Sponsor Support 2014		3.90%	-	2,036,068	2,036,068
C. Increase in Sponsor Support 2015		3.90%	-	-	2,115,475
<b>Total Fund Balance</b>			<b>-</b>	<b>2,036,068</b>	<b>4,151,544</b>
4. Tuition-					
A. Increase in Tuition in 2013		\$ 250	5,225,171	5,225,171	5,225,171
B. Increase in Tuition in 2014		\$ 250	-	5,225,171	5,225,171
C. Increase in Tuition in 2015		\$ 250	-	-	5,225,171
<b>Total Tuition Increases</b>			<b>5,225,171</b>	<b>10,450,342</b>	<b>15,675,513</b>
5. Enrollment Increases- Student Revenue		Increases			
A. Enrollment impact-Student Revenue 2013		0.00%	-	-	-
B. Enrollment impact-Student Revenue 2014		1.00%	-	938,441	990,692
C. Enrollment impact-Student Revenue 2015		1.00%	-	-	1,000,599
<b>Total Enrollment impact-Student Revenue</b>			<b>-</b>	<b>938,441</b>	<b>1,991,292</b>
6. Enrollment Increases- Instructional Cost Factor		Enrollment Increases			
A. Enrollment impact-Instructional Cost Factor 2013		0.00%	-	-	-
B. Enrollment impact-Instructional Cost Factor 2014		1.00%	-	(469,220)	(495,346)
C. Enrollment impact-Instructional Cost Factor 2015		1.00%	-	-	(500,300)
<b>Total Enrollment impact-Instructional Cost Factor</b>			<b>-</b>	<b>(469,220)</b>	<b>(995,646)</b>
7. Enrollment Increases- State Aid- 2012Base=	19,853.0				
A. 2013 Enrollment Increase-State Aid	0.00%	0.00	-	-	-
B. 2014 Enrollment Increase-State Aid	1.00%	198.53	-	-	460,987
C. 2015 Enrollment Increase-State Aid	1.00%	200.52	-	-	-
<b>Total Enrollment impact-State Aid</b>			<b>-</b>	<b>-</b>	<b>460,987</b>
8. Fund Balance					
A. Use of Fund Balance in 2013			-	-	-
B. Use of Fund Balance in 2014			-	-	-
C. Use of Fund Balance in 2015			-	-	-
<b>Total Fund Balance</b>			<b>-</b>	<b>-</b>	<b>-</b>
9. Other Revenue Enhancements/ Savings Measures & Use of Fund Balance- To Be Determined					
A. 2013 Items			7,132,996	7,132,996	7,132,996
B. 2014 Items			-	1,865,176	1,865,176
C. 2015 Items			-	-	1,219,296
<b>Total Other</b>			<b>7,132,996</b>	<b>8,998,172</b>	<b>10,217,468</b>
<b>Total GAP Closers</b>			<b>12,358,166</b>	<b>23,939,102</b>	<b>35,471,756</b>
<b>Preliminary Balance Baseline GAP surplus/(deficit)</b>			<b>0</b>	<b>0</b>	<b>0</b>



APPENDIX E

NASSAU HEALTH CARE CORPORATION (FISCAL 2011-2014)  
(Provided by the Nassau Health Care Corporation)

**Nassau Health Care Corporation and Subsidiaries**

As of 9/27/10

**2011 Approved Budget**

**Consolidated**

(In Thousands)

	Approved 2011 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Projected</u>	2014 <u>Projected</u>
<b>Operating Revenues:</b>				
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>
<b>Operating Expenses:</b>				
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>
<b>NonOperating Revenues:</b>				
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.

Note: The NHCC 2012 -2015 MYP is pending formalization.



APPENDIX E

NASSAU HEALTH CARE CORPORATION (FISCAL 2011-2014)  
(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	2012	2013	2014
	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
	(46,887)	(63,055)	(58,652)	(66,287)

BASELINE SURPLUS (GAP) AS OF January 1, 2011

**Revenue Programs to Eliminate Gap ("PEG")**

Entity	Program	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
<b>Sub-Total Revenue Initiatives</b>			<b>\$ 35,057</b>	<b>\$ 49,601</b>	<b>\$ 46,471</b>	<b>\$ 48,972</b>

**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
<b>Sub-Total Expense Initiatives</b>			<b>\$ 3,000</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>\$ 10,375</b>

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 E**

**NASSAU HEALTH CARE CORPORATION (FISCAL 2012-2015)**  
 (Provided by the Nassau Health Care Corporation)

**Nassau Health Care Corporation and Subsidiaries**  
**2012 Approved Budget**  
**Consolidated**  
**(In Thousands)**

As of 3/2/12

	<b>Approved 2012 Budget</b>
<b>Operating Revenues:</b>	
Net patient service revenue	416,847
NYS Intergovernmental transfer	43,031
Nassau County Billings	22,944
Historical Mission/Article VI Payments	18,000
Federal & State Aid	3,361
Miscellaneous	<u>19,008</u>
Total operating revenue	<u>523,191</u>
<b>Operating Expenses:</b>	
Salaries	222,837
Fringe Benefits	101,305
Supplies	34,898
Expenses	80,516
Utilities	22,593
Depreciation	19,116
Interest Expense	11,004
Bad Debt Expense	<u>40,562</u>
Total operating expenses	<u>532,831</u>
Gain (Loss) From Operations	<u>(9,640)</u>
<b>NonOperating Revenues:</b>	
Investment Income	<u>1,152</u>
BASELINE SURPLUS (GAP) AS OF January 1, 2012	<u>(8,488)</u>

**\*\* NHCC, Ltd not eliminated, NHCF Eliminated**

**Major Assumptions**

- 1) Pension expense is projected at 17.6% for 2012.
- 2) Annual growth in health insurance premiums is 3% for 2012.
- 3) Salary cost includes 1.25% step increase.
- 4) Nassau County Mission Payment and Article VI funding is assumed to remain at \$18 million for 2012.
- 5) Nassau County Billings excludes approximately \$ 2 Million of pass-through items such as Termination pay 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 F**

**SEWER AND STORM WATER RESOURCE DISTRICT FINANCIAL PLAN**

<b>SEWER AND STORM WATER FINANCE AUTHORITY</b>					
<b>E/R</b>	<b>OBJ</b>	<b>2012 ADOPTED</b>	<b>2013 ADOPTED</b>	<b>2014 ADOPTED</b>	<b>2015 ADOPTED</b>
EXP	DE - CONTRACTUAL SERVICES	950,000	950,000	950,000	950,000
	FF - INTEREST	7,678,894	7,309,831	6,956,531	6,606,881
	GG - PRINCIPAL	7,800,000	7,955,000	8,425,000	8,425,000
	LZ - TRANS OUT TO SSW FOR DEBT SERVICE	100,872,046	101,116,109	101,029,409	101,409,059
<b>EXP Total</b>		<b>117,300,940</b>	<b>117,330,940</b>	<b>117,360,940</b>	<b>117,390,940</b>
REV	BE - INVEST INCOME	30,000	60,000	90,000	120,000
	TL - PROPERTY TAX	117,270,940	117,270,940	117,270,940	117,270,940
<b>REV Total</b>		<b>117,300,940</b>	<b>117,330,940</b>	<b>117,360,940</b>	<b>117,390,940</b>
<b>Surplus / (Deficit)</b>		-	-	-	-

<b>SEWER AND STORM WATER RESOURCE DISTRICT</b>					
<b>E/R</b>	<b>OBJ</b>	<b>2012 ADOPTED</b>	<b>2013 ADOPTED</b>	<b>2014 ADOPTED</b>	<b>2015 ADOPTED</b>
EXP	AA - SALARIES, WAGES & FEES	19,332,216	19,730,599	20,171,129	20,207,808
	AB - FRINGE BENEFITS	11,614,028	12,963,716	12,825,874	13,919,372
	BB - EQUIPMENT	323,900	333,293	342,959	352,904
	DD - GENERAL EXPENSES	14,540,674	14,811,423	15,134,710	15,499,493
	DE - CONTRACTUAL SERVICES	24,020,600	24,717,197	25,433,996	26,171,582
	DF - UTILITY COSTS	10,749,300	10,898,903	11,068,848	11,252,801
	FF - INTEREST	9,143,079	8,318,051	7,573,137	6,896,107
	GG - PRINCIPAL	16,677,500	14,434,000	13,803,000	12,939,000
	HH - INTERFD CHGS - INTERFUND CHARGES	36,720,711	40,398,659	43,851,357	46,609,662
	OO - OTHER EXPENSE	21,095,600	21,109,063	21,122,862	21,137,006
<b>EXP Total</b>		<b>164,217,608</b>	<b>167,714,904</b>	<b>171,327,871</b>	<b>174,985,735</b>
REV	AA - FUND BALANCE	18,327,668	21,558,151	25,124,272	28,268,115
	BC - PERMITS & LICENSES	734,800	734,800	734,800	734,800
	BE - INVEST INCOME	1,141,500	1,141,500	1,251,500	1,361,500
	BF - RENTS & RECOVERIES	71,000	71,000	71,000	71,000
	BG - REVENUE OFFSET TO EXPENSE	164,900	164,900	164,900	164,900
	BH - DEPT REVENUES	40,004,300	40,004,300	40,004,300	40,004,300
	BI - CAP BACKCHARGES	650,000	672,750	696,296	720,667
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	2,251,394
	IF - INTERFD TSFS - INTERFUND TRANSFERS	100,872,046	101,116,109	101,029,409	101,409,059
<b>REV Total</b>		<b>164,217,608</b>	<b>167,714,904</b>	<b>171,327,871</b>	<b>174,985,735</b>
<b>Surplus / (Deficit)</b>		-	-	-	-