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**FISCAL 2013–2016 MULTI-YEAR FINANCIAL**

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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 and high levels of taxation in Nassau County, the Mangano Administration will continue to place increased emphasis on identifying cost saving measures, practice strict fiscal discipline, and implement strategies that ensure long-term fiscal stability.

The out-year gaps identified in this Adopted 2013-2016 MYP are smaller than those projected in recent years. On January 1, 2010, Edward P. Mangano was sworn in as the County Executive of a government that was saddled with unaffordable labor contracts that extended to 2016, a broken assessment system that produced a \$100 million average annual new liability to taxpayers, and a stagnant economy that saw dramatic declines in sales tax revenues. These items collectively created a fiscal storm.

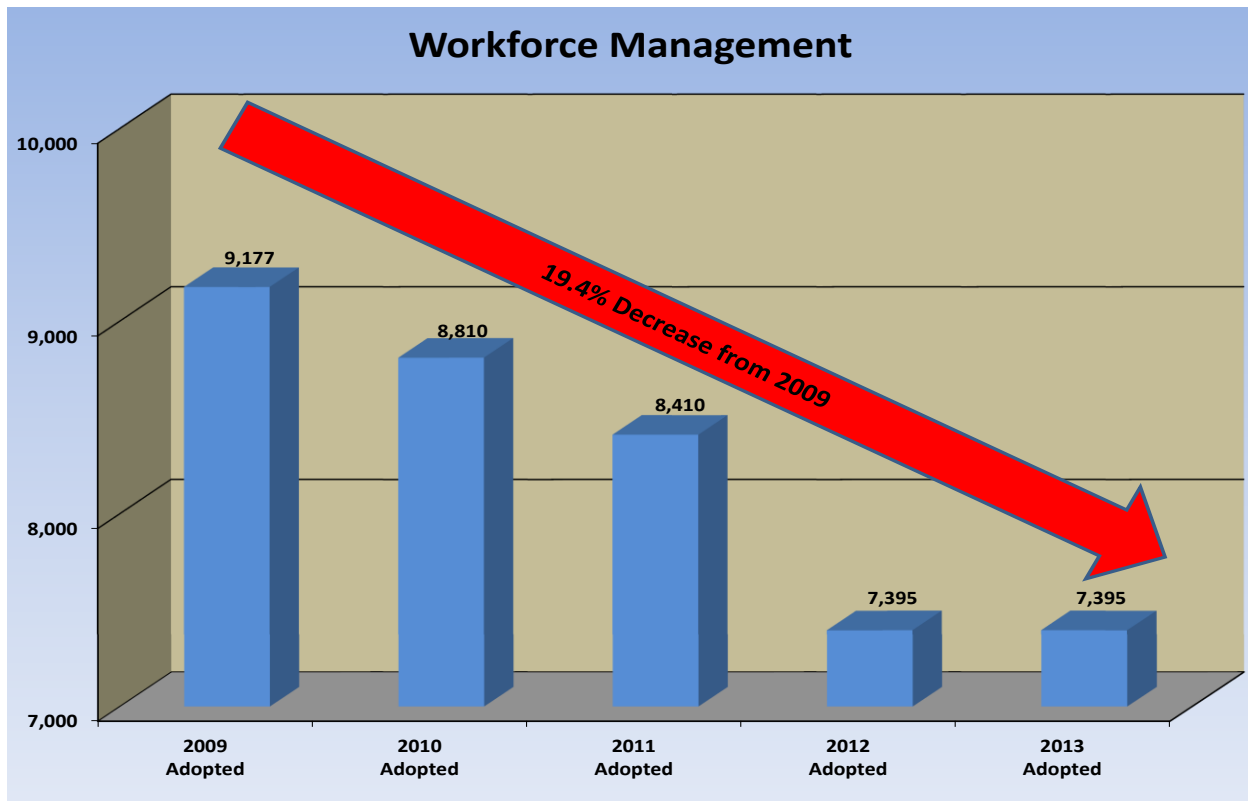
Despite record setting pension increases, rapidly escalating costs for employee and retiree health insurance and increased costs for various programs mandated by New York State, County Executive Mangano has proposed three consecutive budgets that controlled spending and did not raise property taxes. This was accomplished as a result of successful cost-cutting efforts during the first three years of his Administration. Some of the many accomplishments that have resulted in significant savings include:

- Reducing the County's budgeted workforce by 20% to the County's lowest headcount in memory;
- Consolidating police precincts from eight to four;
- Eliminating the County Guaranty for tax certiorari judgments and settlements;
- Creating a Public-Private Partnership for the delivery of bus services; and
- Creating a Public-Private Partnership for the delivery of healthcare services at the Correctional Center.

It is notable that since 2010 County Executive Mangano has fostered a government with less spending and fewer employees, including appointed positions. Compared to 2009, Nassau County budgets \$18 million less on contracts and has 20% fewer positions, including 40% less appointed positions.



The chart below illustrates the workforce reduction that has taken place since 2009.



The coupling of this workforce reduction with a NIFA imposed wage freeze has enabled the County to avoid the large increases in salaries and wages that would have resulted from the labor contracts.

Advances in technology and communications have enabled the County to consolidate police precincts from eight to four without compromising public safety. This consolidation saves Nassau taxpayers \$20 million annually. In addition, the Community Policing Plan maintains all 177 patrol cars in their current neighborhoods, assigns 48 more police officers to patrol positions for a total of 88 more officers assigned to patrol since 2010, and redistributes administrative workloads more evenly among the four new precincts.

On January 1, 2012, the Mangano Administration entered into a successful Public-Private Partnership with Veolia Transportation that delivers bus service to Nassau residents at a cost that is \$33 million less than what the MTA proposed and provides significant operational benefits. Previously the MTA did not achieve approximately 15% of scheduled bus deployment on a daily basis. The Public-Private Partnership with Veolia Transportation has improved deployment and on-time performance.



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## **FISCAL 2013–2016 MULTI-YEAR FINANCIAL**

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The Mangano Administration was also able to generate savings for taxpayers by entering into a Public-Private Partnership for the delivery of inmate healthcare services at the Nassau County Correctional Center. The initiative with Armor Correctional Health Services commenced in May 2011 and is generating annual savings for taxpayers of \$7 million.

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## Table 1: 2013-16 Pre-Gap Closing Analysis

MAJOR FUNDS					
E/R	OBJ	2013 Adopted Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	784,644,942	819,325,654	814,801,557	827,695,600
	AB - FRINGE BENEFITS	470,084,548	509,446,873	536,468,525	568,888,144
	AC - WORKERS COMPENSATION	25,536,733	25,536,733	25,536,733	25,536,733
	BB - EQUIPMENT	1,590,788	1,636,921	1,684,392	1,733,239
	DD - GENERAL EXPENSES	32,221,435	33,274,802	34,243,052	35,111,145
	DE - CONTRACTUAL SERVICES	221,181,700	228,855,812	235,109,368	241,542,431
	DF - UTILITY COSTS	36,828,674	36,954,887	37,104,338	36,938,357
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	86,103,480	102,635,578	107,460,230	111,793,426
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	69,572,690	72,305,597	75,147,821
	GG - PRINCIPAL	61,874,999	73,750,001	82,549,999	86,615,000
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	0
	HH - INTERFD CHGS INTERFUND CHARGES	20,463,524	20,316,649	28,484,304	28,225,213
	MM - MASS TRANSPORTATION	43,264,576	44,565,695	45,992,372	47,554,332
	NA - NCIFA EXPENDITURES	1,776,000	1,857,000	1,735,000	1,794,000
	OO - OTHER EXPENSE	308,910,162	292,171,362	310,437,212	314,444,007
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	173,349,000	176,815,980	180,352,300
	SS - RECIPIENT GRANTS	67,165,000	68,844,125	70,565,228	72,329,359
	TT - PURCHASED SERVICES	59,316,405	60,799,315	61,711,305	62,636,974
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	64,302,900	65,588,958	66,244,848
	XX - MEDICAID	253,089,365	255,620,259	260,203,895	255,620,259
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>2,791,377,225</b>	<b>2,900,816,256</b>	<b>2,973,798,045</b>	<b>3,045,203,187</b>
<b>Interdepartmental Transfers</b>		<b>421,862,546</b>	<b>417,661,934</b>	<b>426,996,618</b>	<b>421,324,176</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>3,213,239,771</b>	<b>3,318,478,190</b>	<b>3,400,794,663</b>	<b>3,466,527,363</b>
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	28,800,000	28,800,000	28,800,000	28,800,000
	BC - PERMITS & LICENSES	13,733,768	13,733,768	13,733,768	13,733,768
	BD - FINES & FORFEITS	62,539,710	69,255,710	69,255,710	69,255,710
	BE - INVEST INCOME	3,074,900	3,074,900	3,074,900	3,074,900
	BF - RENTS & RECOVERIES	27,554,518	21,554,518	21,554,518	21,554,518
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	12,055,618	13,013,938	14,068,090
	BH - DEPT REVENUES	178,191,690	180,191,690	180,191,690	180,191,690
	BI - CAP BACKCHARGES	2,099,910	2,099,910	2,099,910	2,099,910
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,646,819	9,453,264	9,805,942	9,105,165
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	27,394,875	25,714,875	2,560,000	2,560,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	71,428,988	78,576,455	90,689,014	94,531,481
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	156,116,499	157,649,468	158,891,173	160,145,295
	SA - STATE AID REIMBURSEMENT OF EXPENSES	232,408,316	234,952,143	237,388,165	239,866,787
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,031,663,514	1,077,090,055	1,120,173,657	1,164,980,603
	TB - PART COUNTY SALES TAX PART COUNTY	89,582,099	89,119,050	87,771,489	91,282,349
	TL - PROPERTY TAX	804,788,915	804,788,915	804,788,915	804,788,915
	TO - OTB 5% TAX	3,232,286	2,909,057	2,618,151	2,356,337
	TX - SPECIAL TAXES SPECIAL TAXES	27,936,000	27,936,000	27,936,000	27,936,000
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>2,791,377,225</b>	<b>2,838,955,396</b>	<b>2,874,346,941</b>	<b>2,930,331,519</b>
<b>Interdepartmental Transfers</b>		<b>421,862,546</b>	<b>417,661,934</b>	<b>426,996,618</b>	<b>421,324,176</b>
<b>Total Revenues Including Interdepartmental Transfers</b>		<b>3,213,239,771</b>	<b>3,256,617,330</b>	<b>3,301,343,559</b>	<b>3,351,655,695</b>
<b>Projected Surplus / (Gap)</b>		<b>0</b>	<b>(61,860,859)</b>	<b>(99,451,105)</b>	<b>(114,871,668)</b>



**Table 2: 2013-16  
Gap Closing Plan (Major Funds)  
(In millions)**

<b>MYP 2013 - 2016</b>				
	<b>2013 Plan</b>	<b>2014 Plan</b>	<b>2015 Plan</b>	<b>2016 Plan</b>
<b>Current Baseline Gap</b>	-	(61.9)	(99.4)	(114.9)
<b>Gap Closing Options</b>				
<u>Financing Options/Asset Sales</u>				
Sale of Surplus County Property		5.0	5.0	5.0
<u>Expense/Revenue Actions</u>				
Labor Concessions/Workforce Reduction		10.0	25.0	40.0
ERP Implementation		10.0	10.0	10.0
Social Innovation Bonds		7.0	7.0	7.0
Strategic Sourcing		5.0	7.0	7.0
Office Consolidation		5.0	7.0	7.0
Improve Detainee to Staff Ratio at Correctional Center		5.0	5.0	5.0
Elimination of MTA Payroll Tax		3.0	3.0	3.0
207 C Reform		2.0	2.0	2.0
Increase in Ticket Fines			8.0	8.0
<u>NYS Actions</u>				
Efficiencies in Early Intervention/Special Education		10.0	10.0	10.0
State Initiatives ( e.g., assessment reforms, speed cameras at school intersections)		10.0	14.0	16.0
<b>Gap Closing Actions</b>		<b>72.0</b>	<b>103.0</b>	<b>120.0</b>
<b>Surplus/ (Deficit)</b>		<b>10.1</b>	<b>3.6</b>	<b>5.1</b>

**Note:** The impact of Hurricane Sandy has been devastating to Nassau County and its residents. While the County anticipates that the Federal and State governments will provide the requisite reimbursements, the County will vigorously monitor the financial impacts and stand ready to take appropriate actions to ensure budgetary balance.

**FISCAL 2013–2016 MULTI-YEAR FINANCIAL**



**Table 3: 2013-16 After-Gap Closing Plan**

<b>MAJOR FUNDS</b>					
<b>E/R</b>	<b>OBJ</b>	<b>2013 Adopted</b>			
		<b>Budget</b>	<b>2014 Plan</b>	<b>2015 Plan</b>	<b>2016 Plan</b>
EXP	AA - SALARIES, WAGES & FEES	784,644,942	797,325,654	777,801,557	775,695,600
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	BB - EQUIPMENT	1,590,788	1,636,921	1,684,392	1,733,239
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	FF - INTEREST	86,103,480	102,635,578	107,460,230	111,793,426
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	HH - INTERFD CHGS INTERFUND CHARGES	20,463,524	20,316,649	28,484,304	28,225,213
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<b>Projected Surplus / (Gap)</b>		<b>0</b>	<b>10,139,141</b>	<b>3,548,895</b>	<b>5,128,332</b>



## **Discussion of Gap Closing Actions**

### *Sale of Surplus County Property and Office Consolidation*

Consistent with past experience, the County will continue to realize revenue by selling surplus County property and will work with the Office of Real Estate to identify opportunities for office consolidation that have arisen from the workforce reduction that has been achieved over the past three years.

### *Labor Concessions*

The County anticipates savings from labor concessions in various areas (e.g., employee contributions to health insurance) and from attrition as it continues to right-size its workforce.

### *Strategic Sourcing and ERP Implementation*

The County is pursuing efficiencies and savings through strategic sourcing and ERP implementation. Both of these initiatives are underway and were recommended by Grant Thornton LLP in its NIFA commissioned report.

### *Social Innovation Bonds*

The County will be seeking investment from a mix of philanthropic donors and private investors in which a commitment is made to pay for improved social outcomes that result in public sector savings. Examples of areas that could benefit from this funding include prison recidivism, juvenile detention and public housing.

### *Improve Detainee to Staff Ratio at Correctional Center*

The County will seek savings by improving the detainee to staff ratio through a review of service levels provided to inmates, an analysis of the physical layout of the Correctional Center and a study of staff deployment.

### *Elimination of MTA Payroll Tax*

The Nassau County Supreme Court recently ruled the MTA Payroll Tax unconstitutional. This payroll tax on Nassau County employers costs the County approximately \$3 million annually and impacts businesses in Nassau County by up to \$100 million.

### *207 C Reform*

Cases falling under General Municipal Law (“GML”) 207 present a particular challenge to the self-insured municipal employer. The County will continue to partner with its Third Party Administrator to seek ways to achieve additional savings. Potential for savings exist through enhanced training, the furtherance of “light duty” to enable claimants to return to work rather than prolong their out of work status, and increased efforts to reduce the “occasional absence or ½ days”.



*Increase in Parking Ticket Fines*

The County anticipates receiving additional revenue from increases in ticket fines beginning in 2015.

**New York State MYP Initiatives**

*Efficiencies in Early Intervention/Special Education*

Recent audits performed by the New York State Comptroller highlight skyrocketing costs and fraud within pre-school special education programs throughout New York State. The County believes that numerous cost containment opportunities exist within these programs and looks to partner with NYS in this effort.

*Various NYS Initiatives (e.g., Assessment reforms and speed cameras at school crossings)*

The County will be seeking NYS legislation to improve the assessment process (e.g., enacting a reasonable basis proposal for residents and businesses filing assessment claims).

The Nassau County Red Light Camera Program has enhanced public safety for Nassau County residents. The County will study methods to further enhance public safety (e.g., installing speed cameras at school locations and at red light camera locations).

**Contingency**

**Nassau County Sewer System P3**

While the County has been able to reduce salaries and wages over the past three years, it has encountered explosive growth in fringe benefit costs, most notably escalating costs for employee pension and health insurance costs. Pension costs alone have increased approximately \$100 million over the past three years.

Although no proceeds have been budgeted in the MYP, Nassau County is continuing to explore options to engage the private sector in the operations of the County's sewer system (the "System"). Proceeds from a Public-Private Partnership ("P3") or asset sale could eliminate an estimated 25% of the County's overall debt, a significant reduction that would result in lower debt service payments for years to come.

Since the consolidation of 27 collection and 3 disposal districts in 2004, the System has effectively consumed the fund balance of each prior district and utilized it to mask the true cost of operating the System. The System has suffered from poor planning and maintenance, and a decade of underinvestment. Overall, this has resulted in poor operations and unlawful discharges resulting in DEC fines.

In a P3 Transaction or sale, 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



would assume responsibility for all System operations, maintenance and capital expenditures. The County, or another appropriate regulatory entity, would continue to ensure that all regulatory standards are met.

The preliminary findings from the County's RFP for a sewer operator and RFI for a concessionaire indicated that County residents would benefit greatly. Most significantly, a private operator would save money for Nassau residents as opposed to the status quo. In addition, residents would receive better and more reliable service and would realize environmental benefits for the County's wetlands and waterways.

### **Relevant Precedents**

Several communities across the U.S. are currently considering the Public-Private Partnership model similar to what Nassau County is contemplating for the System. These communities share the common goals of ensuring long-term operating performance while at the same time stabilizing rates and obtaining the capital needed to reduce current debt, make immediate system improvements and fund future capital improvements needed to maintain the utility infrastructure in proper working condition to maintain service levels.

The private sector's activity in this type of partnership creates significant value due to its ability to operate more efficiently and deliver capital projects more efficiently. This level of efficiency results in significant savings in annual operating costs.

Some examples of current projects that are moving forward include:

#### **Harrisburg, PA**

In April 2012, the City of Harrisburg received Statements of Qualifications from private firms in response to an RFQ to manage and/or operate The Harrisburg Authority's water, wastewater and storm water systems. In May, four proposers were deemed qualified by The Office of the Receiver for the City of Harrisburg and The Harrisburg Authority to participate in Phase II of the project, which includes a Request for Proposals.

#### **Allentown, PA**

In August 2012, the City of Allentown selected seven pre-qualified firms to move forward in the RFP process to compete for a concession to operate the water and wastewater system. The result of the RFP will be the granting to the successful proposer the exclusive right to operate the systems and to collect water and sewer revenues under a concession agreement over a term currently anticipated to be 40 years.

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**FISCAL 2013–2016 MULTI-YEAR FINANCIAL**

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## **FUND AND DEPARTMENTAL DETAIL**



# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



MAJOR FUNDS					
E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	784,644,942	819,325,654	814,801,557	827,695,600
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	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	0
	HD - DEBT SERVICE CHARGEBACKS	328,600,404	324,399,792	333,734,477	328,062,033
	HF - INTER DEPARTMENTAL CHARGES	93,262,142	93,262,142	93,262,142	93,262,142
	HH - INTERFD CHGS INTERFUND CHARGES	20,463,524	20,316,649	28,484,304	28,225,213
	MM - MASS TRANSPORTATION	43,264,576	44,565,695	45,992,372	47,554,332
	NA - NCIFA EXPENDITURES	1,776,000	1,857,000	1,735,000	1,794,000
	OO - OTHER EXPENSE	308,910,162	292,171,362	310,437,212	314,444,007
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	173,349,000	176,815,980	180,352,300
	SS - RECIPIENT GRANTS	67,165,000	68,844,125	70,565,228	72,329,359
	TT - PURCHASED SERVICES	59,316,405	60,799,315	61,711,305	62,636,974
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	64,302,900	65,588,958	66,244,848
	XX - MEDICAID	253,089,365	255,620,259	260,203,895	255,620,259
<b>EXP Total</b>		<b>3,213,239,771</b>	<b>3,318,478,190</b>	<b>3,400,794,664</b>	<b>3,466,527,362</b>
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	28,800,000	28,800,000	28,800,000	28,800,000
	BC - PERMITS & LICENSES	13,733,768	13,733,768	13,733,768	13,733,768
	BD - FINES & FORFEITS	62,539,710	69,255,710	69,255,710	69,255,710
	BE - INVEST INCOME	3,074,900	3,074,900	3,074,900	3,074,900
	BF - RENTS & RECOVERIES	27,554,518	21,554,518	21,554,518	21,554,518
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	12,055,618	13,013,938	14,068,090
	BH - DEPT REVENUES	178,191,690	180,191,690	180,191,690	180,191,690
	BI - CAP BACKCHARGES	2,099,910	2,099,910	2,099,910	2,099,910
	BJ - INTERDEPT REVENUES	93,262,142	93,262,142	93,262,142	93,262,142
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,646,819	9,453,264	9,805,942	9,105,165
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	27,394,875	25,714,875	2,560,000	2,560,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	328,600,404	324,399,792	333,734,476	328,062,034
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	71,428,988	78,576,455	90,689,014	94,531,481
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	156,116,499	157,649,468	158,891,173	160,145,295
	SA - STATE AID REIMBURSEMENT OF EXPENSES	232,408,316	234,952,143	237,388,165	239,866,787
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,031,663,514	1,077,090,055	1,120,173,657	1,164,980,603
	TB - PART COUNTY SALES TAX PART COUNTY	89,582,099	89,119,050	87,771,489	91,282,349
	TL - PROPERTY TAX	804,788,915	804,788,915	804,788,915	804,788,915
	TO - OTB 5% TAX	3,232,286	2,909,057	2,618,151	2,356,337
	TX - SPECIAL TAXES SPECIAL TAXES	27,936,000	27,936,000	27,936,000	27,936,000
<b>REV Total</b>		<b>3,213,239,771</b>	<b>3,256,617,330</b>	<b>3,301,343,559</b>	<b>3,351,655,695</b>
		<b>0</b>	<b>(61,860,859)</b>	<b>(99,451,105)</b>	<b>(114,871,668)</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## GENERAL FUND

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	358,881,579	365,244,686	358,366,555	364,296,342
	AB - FRINGE BENEFITS	229,407,097	250,477,201	264,214,754	281,766,015
	AC - WORKERS COMPENSATION	16,686,919	16,686,919	16,686,919	16,686,919
	BB - EQUIPMENT	1,088,235	1,119,794	1,152,268	1,185,684
	DD - GENERAL EXPENSES	23,286,839	23,990,663	24,687,178	25,373,161
	DE - CONTRACTUAL SERVICES	204,098,166	209,189,679	214,872,916	220,719,122
	DF - UTILITY COSTS	32,841,910	32,941,216	33,076,626	32,908,307
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	69,572,690	72,305,597	75,147,821
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	0
	HD - DEBT SERVICE CHARGEBACKS	315,300,478	315,009,753	316,866,045	314,160,673
	HF - INTER DEPARTMENTAL CHARGES	46,054,509	46,295,147	46,295,147	46,295,147
	HH - INTERFD CHGS INTERFUND CHARGES	20,463,524	20,316,649	28,484,304	28,225,213
	MM - MASS TRANSPORTATION	43,264,576	44,565,695	45,992,372	47,554,332
	NA - NCIFA EXPENDITURES	1,776,000	1,857,000	1,735,000	1,794,000
	OO - OTHER EXPENSE	86,461,678	96,666,023	115,158,852	129,013,717
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	173,349,000	176,815,980	180,352,300
	SS - RECIPIENT GRANTS	67,165,000	68,844,125	70,565,228	72,329,359
	TT - PURCHASED SERVICES	59,316,405	60,799,315	61,711,305	62,636,974
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	64,302,900	65,588,958	66,244,848
	XX - MEDICAID	253,089,365	255,620,259	260,561,337	255,620,259
<b>EXP Total</b>		<b>2,076,507,174</b>	<b>2,134,848,713</b>	<b>2,180,137,342</b>	<b>2,227,310,191</b>
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	28,800,000	28,800,000	28,800,000	28,800,000
	BC - PERMITS & LICENSES	10,005,268	10,005,268	10,005,268	10,005,268
	BD - FINES & FORFEITS	59,789,710	66,505,710	66,505,710	66,505,710
	BE - INVEST INCOME	2,780,000	2,780,000	2,780,000	2,780,000
	BF - RENTS & RECOVERIES	27,488,378	21,350,378	21,350,378	21,350,378
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	12,055,618	13,013,938	14,068,090
	BH - DEPT REVENUES	141,646,322	142,273,007	142,273,007	142,273,007
	BI - CAP BACKCHARGES	2,099,910	2,099,910	2,099,910	2,099,910
	BJ - INTERDEPT REVENUES	80,651,134	80,873,745	80,873,745	80,873,745
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,646,819	9,453,264	9,805,942	9,105,165
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	20,535,875	20,535,875	20,535,875	20,535,875
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	45,340,736	44,349,300	52,516,955	52,257,864
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	149,288,591	153,109,777	154,351,482	155,605,604
	SA - STATE AID REIMBURSEMENT OF EXPENSES	231,629,316	234,173,143	236,609,165	239,087,787
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,031,663,514	1,077,090,055	1,120,173,657	1,164,980,603
	TB - PART COUNTY SALES TAX PART COUNTY	89,582,099	89,119,050	87,771,489	91,282,349
	TL - PROPERTY TAX	117,107,798	113,084,568	113,084,568	113,084,568
	TO - OTB 5% TAX	3,232,286	2,909,057	2,618,151	2,356,337
	TX - SPECIAL TAXS SPECIAL TAXES	4,035,000	4,035,000	4,035,000	4,035,000
<b>REV Total</b>		<b>2,076,507,174</b>	<b>2,114,602,725</b>	<b>2,169,204,241</b>	<b>2,221,087,261</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## DEBT SERVICE FUND

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	FF - INTEREST	86,103,480	102,635,578	107,460,230	111,793,426
	GG - PRINCIPAL	61,874,999	73,750,001	82,549,999	86,615,000
	OO - OTHER EXPENSE	215,634,858	188,641,488	188,296,426	178,327,345
<b>EXP Total</b>		<b>363,613,337</b>	<b>365,027,067</b>	<b>378,306,655</b>	<b>376,735,771</b>
REV	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	4,240,000	2,560,000	2,560,000	2,560,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	328,600,404	324,399,792	333,734,476	328,062,034
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	25,609,625	32,903,967	36,848,871	40,950,429
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,163,308	5,163,308	5,163,308	5,163,308
<b>REV Total</b>		<b>363,613,337</b>	<b>365,027,067</b>	<b>378,306,655</b>	<b>376,735,771</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## FIRE COMMISSION FUND

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	9,935,212	9,990,781	10,047,462	10,216,286
	AB - FRINGE BENEFITS	4,811,786	5,243,018	5,517,640	5,885,197
	BB - EQUIPMENT	29,000	29,841	30,706	31,597
	DD - GENERAL EXPENSES	222,903	229,367	236,019	242,863
	DE - CONTRACTUAL SERVICES	5,507,400	5,667,115	5,831,461	6,000,573
	HD - DEBT SERVICE CHARGEBACKS	318,642	294,381	282,777	294,352
	HF - INTER DEPARTMENTAL CHARGES	2,313,380	2,313,380	2,313,380	2,313,380
<b>EXP Total</b>		<b>23,138,323</b>	<b>23,767,883</b>	<b>24,259,445</b>	<b>24,984,249</b>
REV	BE - INVEST INCOME	6,200	6,200	6,200	6,200
	BH - DEPT REVENUES	7,579,868	7,579,868	7,579,868	7,579,868
	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	15,257,655	15,257,655	15,257,655	15,257,655
<b>REV Total</b>		<b>23,138,323</b>	<b>23,138,323</b>	<b>23,138,323</b>	<b>23,138,323</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## POLICE DISTRICT FUND

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	211,024,804	224,124,066	225,487,767	229,652,208
	AB - FRINGE BENEFITS	116,615,526	124,505,916	130,563,918	137,166,332
	AC - WORKERS COMPENSATION	5,880,966	5,880,966	5,880,966	5,880,966
	BB - EQUIPMENT	223,538	230,021	236,691	243,555
	DD - GENERAL EXPENSES	4,982,034	5,182,753	5,334,604	5,430,226
	DE - CONTRACTUAL SERVICES	840,500	864,875	889,956	915,765
	DF - UTILITY COSTS	1,354,564	1,379,471	1,392,259	1,393,993
	HD - DEBT SERVICE CHARGEBACKS	1,958,728	2,061,951	2,063,678	2,069,807
	HF - INTER DEPARTMENTAL CHARGES	22,678,090	22,678,090	22,678,090	22,678,090
	OO - OTHER EXPENSE	4,613,626	4,688,626	4,765,501	4,844,298
<b>EXP Total</b>		<b>370,172,376</b>	<b>391,596,733</b>	<b>399,293,430</b>	<b>410,275,239</b>
REV	BC - PERMITS & LICENSES	2,828,500	2,828,500	2,828,500	2,828,500
	BD - FINES & FORFEITS	2,750,000	2,750,000	2,750,000	2,750,000
	BE - INVEST INCOME	271,400	271,400	271,400	271,400
	BH - DEPT REVENUES	3,883,000	3,883,000	3,883,000	3,883,000
	BJ - INTERDEPT REVENUES	552,100	552,100	552,100	552,100
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	1,171,000	1,171,000	0	0
	TL - PROPERTY TAX	358,716,376	358,716,376	358,716,376	358,716,376
<b>REV Total</b>		<b>370,172,376</b>	<b>370,172,376</b>	<b>369,001,376</b>	<b>369,001,376</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## POLICE HEADQUARTER FUND

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	204,803,347	217,886,644	219,234,060	221,863,125
	AB - FRINGE BENEFITS	119,250,139	128,628,799	135,437,551	143,097,319
	AC - WORKERS COMPENSATION	2,968,848	2,968,848	2,968,848	2,968,848
	BB - EQUIPMENT	250,015	257,265	264,726	272,403
	DD - GENERAL EXPENSES	3,729,659	3,872,019	3,985,251	4,064,895
	DE - CONTRACTUAL SERVICES	10,735,634	11,046,967	11,367,329	11,696,982
	DF - UTILITY COSTS	2,632,200	2,634,200	2,635,453	2,636,057
	HD - DEBT SERVICE CHARGEBACKS	11,022,556	11,421,481	11,436,264	11,598,016
	HF - INTER DEPARTMENTAL CHARGES	22,216,163	22,216,163	22,216,163	22,216,163
	OO - OTHER EXPENSE	2,200,000	2,242,500	2,286,063	2,330,714
<b>EXP Total</b>		<b>379,808,561</b>	<b>403,174,887</b>	<b>411,831,708</b>	<b>422,744,523</b>
REV	BC - PERMITS & LICENSES	900,000	900,000	900,000	900,000
	BE - INVEST INCOME	17,300	17,300	17,300	17,300
	BF - RENTS & RECOVERIES	66,140	66,140	66,140	66,140
	BH - DEPT REVENUES	25,082,500	25,082,500	25,082,500	25,082,500
	BJ - INTERDEPT REVENUES	12,058,908	12,058,908	12,058,908	12,058,908
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	1,448,000	1,448,000	0	0
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	374,027	374,027	374,027	374,027
	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	313,707,086	313,707,086	313,707,086	313,707,086
	TX - SPECIAL TAXS SPECIAL TAXES	23,901,000	23,901,000	23,901,000	23,901,000
<b>REV Total</b>		<b>379,808,561</b>	<b>379,808,561</b>	<b>378,360,561</b>	<b>378,360,561</b>



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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## AC - COMMISSIONER OF INVESTIGATIONS

E/R	OBJ	2013 Adopted Budget	2014 Plan	2015 Plan	2016 Plan
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 2013–2016 MULTI-YEAR FINANCIAL

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## AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	2,133,171	2,135,816	2,138,513	2,141,265
	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>2,178,454</b>	<b>2,182,412</b>	<b>2,186,461</b>	<b>2,190,603</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## AS - ASSESSMENT DEPARTMENT

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	9,419,132	9,427,610	9,436,258	9,445,079
	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>9,767,032</b>	<b>9,785,599</b>	<b>9,804,629</b>	<b>9,824,133</b>
REV	BH - DEPT REVENUES	3,115,000	5,115,000	5,115,000	5,115,000
<b>REV Total</b>		<b>3,115,000</b>	<b>5,115,000</b>	<b>5,115,000</b>	<b>5,115,000</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## AT - COUNTY ATTORNEY

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	8,720,225	8,728,630	8,737,204	8,745,948
	BB - EQUIPMENT	15,000	15,435	15,883	16,343
	DD - GENERAL EXPENSES	426,600	438,971	451,702	464,801
	DE - CONTRACTUAL SERVICES	5,000,000	5,145,000	5,294,205	5,447,737
<b>EXP Total</b>		<b>14,161,825</b>	<b>14,328,037</b>	<b>14,498,993</b>	<b>14,674,829</b>
REV	BD - FINES & FORFEITS	590,000	590,000	590,000	590,000
	BF - RENTS & RECOVERIES	1,220,000	1,220,000	1,220,000	1,220,000
	BH - DEPT REVENUES	95,000	95,000	95,000	95,000
	BJ - INTERDEPT REVENUES	681,324	681,324	681,324	681,324
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	55,868	55,868	55,868	55,868
	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>3,017,192</b>	<b>3,017,192</b>	<b>3,017,192</b>	<b>3,017,192</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## BU - OFFICE OF MANAGEMENT AND BUDGET

E/R					
EXP 10 - OFFICE OF MANAGEMENT AND BUDGET					
		2013 Adopted			
OBJECT AND NAME	Budget	2014 Plan	2015 Plan	2016 Plan	
AA - SALARIES, WAGES & FEES	5,050,806	10,950,321	5,159,779	8,249,320	
AB - FRINGE BENEFITS	26,968,963	28,747,890	30,649,337	32,697,217	
AC - WORKERS COMPENSATION	9,551,771	9,551,771	9,551,771	9,551,771	
BB - EQUIPMENT	8,000	8,232	8,471	8,716	
DD - GENERAL EXPENSES	103,200	106,193	109,272	112,441	
DE - CONTRACTUAL SERVICES	2,916,766	3,001,352	3,088,391	3,177,955	
GA - LOCAL GOVT ASST PROGRAM	66,944,894	69,572,690	72,305,597	75,147,821	
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	0	
HD - DEBT SERVICE CHARGEBACKS	315,300,478	310,621,979	319,951,758	314,099,858	
HF - INTER-DEPARTMENTAL CHARGES	5,318,891	5,318,891	5,318,891	5,318,891	
HH - INTERFD CHGS - INTERFUND CHARGES	20,453,524	20,306,649	28,474,304	28,215,213	
NA - NCIFA EXPENDITURES	1,776,000	1,857,000	1,735,000	1,794,000	
OO - OTHER EXPENSE	53,820,364	45,174,613	46,632,873	48,204,447	
<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>	<b>Total</b>	<b>521,213,657</b>	<b>518,217,581</b>	<b>522,985,445</b>	<b>526,577,652</b>
<b>30 - FISCAL ANALYSIS</b>					
AA - SALARIES, WAGES & FEES	(2,569,101)	(2,569,101)	(2,569,101)	(2,569,101)	
<b>30 - FISCAL ANALYSIS</b>	<b>Total</b>	<b>(2,569,101)</b>	<b>(2,569,101)</b>	<b>(2,569,101)</b>	<b>(2,569,101)</b>
<b>EXP Total</b>		<b>518,644,556</b>	<b>515,648,480</b>	<b>520,416,344</b>	<b>524,008,551</b>
REV 10 - OFFICE OF MANAGEMENT AND BUDGET					
OBJECT AND NAME					
AA - FUND BALANCE	10,000,000	0	0	0	
BD - FINES & FORFEITS	2,850,000	2,850,000	2,850,000	2,850,000	
BF - RENTS & RECOVERIES	6,914,723	6,914,723	6,914,723	6,914,723	
BG - REVENUE OFFSET TO EXPENSE	11,184,418	12,055,618	13,013,938	14,068,090	
BH - DEPT REVENUES	620,000	620,000	620,000	620,000	
BJ - INTERDEPT REVENUES	54,579,489	54,579,489	54,579,489	54,579,489	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	9,453,264	9,805,942	9,105,165	
BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	20,535,875	20,535,875	0	0	
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	38,586,700	38,439,825	46,607,480	46,348,389	
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	1,031,663,514	1,077,090,055	1,120,173,657	1,164,980,603	
TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	89,119,050	87,771,489	91,282,349	
TL - PROPERTY TAX	117,107,798	117,107,798	117,107,798	117,107,798	
TO - OTB 5% TAX	3,232,286	2,909,057	2,618,151	2,356,337	
<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>	<b>Total</b>	<b>1,399,027,121</b>	<b>1,434,198,154</b>	<b>1,464,586,067</b>	<b>1,512,736,343</b>
<b>REV Total</b>		<b>1,399,027,121</b>	<b>1,434,198,154</b>	<b>1,464,586,067</b>	<b>1,512,736,343</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	1,710,691	1,713,650	1,716,667	1,719,745
	BB - EQUIPMENT	2,400	2,470	2,541	2,615
	DD - GENERAL EXPENSES	15,400	15,847	16,306	16,779
<b>EXP Total</b>		<b>1,728,491</b>	<b>1,731,966</b>	<b>1,735,515</b>	<b>1,739,139</b>
REV	BC - PERMITS & LICENSES	3,631,250	3,631,250	3,631,250	3,631,250
	BD - FINES & FORFEITS	842,000	842,000	842,000	842,000
	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>4,518,450</b>	<b>4,518,450</b>	<b>4,518,450</b>	<b>4,518,450</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## CC - SHERIFF/CORRECTIONAL CENTER

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	117,422,317	119,583,925	117,693,484	120,138,783
	AC - WORKERS COMPENSATION	5,151,101	5,151,101	5,151,101	5,151,101
	BB - EQUIPMENT	65,000	66,885	68,825	70,821
	DD - GENERAL EXPENSES	3,000,000	3,087,000	3,176,523	3,268,642
	DE - CONTRACTUAL SERVICES	18,979,900	19,458,317	19,948,808	20,451,679
	DF - UTILITY COSTS	638,800	651,779	660,174	664,176
<b>EXP Total</b>		<b>145,257,118</b>	<b>147,999,007</b>	<b>146,698,915</b>	<b>149,745,202</b>
REV	BD - FINES & FORFEITS	13,000	13,000	13,000	13,000
	BF - RENTS & RECOVERIES	819,000	819,000	819,000	819,000
	BH - DEPT REVENUES	8,250,000	8,250,000	8,250,000	8,250,000
	BJ - INTERDEPT REVENUES	250,000	250,000	250,000	250,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	11,638,500	11,638,500	11,638,500	11,638,500
	SA - STATE AID REIMBURSEMENT OF EXPENSES	262,000	262,000	262,000	262,000
<b>REV Total</b>		<b>21,232,500</b>	<b>21,232,500</b>	<b>21,232,500</b>	<b>21,232,500</b>

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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## CE - COUNTY EXECUTIVE

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	1,733,129	1,733,527	1,733,933	1,734,347
	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>2,038,129</b>	<b>2,047,372</b>	<b>2,056,879</b>	<b>2,066,659</b>



# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	2,289,604	2,293,362	2,297,194	2,301,104
	BB - EQUIPMENT	1,000	1,029	1,059	1,090
	DD - GENERAL EXPENSES	1,397,100	1,437,616	1,479,307	1,522,207
<b>EXP Total</b>		<b>3,687,704</b>	<b>3,732,006</b>	<b>3,777,560</b>	<b>3,824,400</b>
REV	BJ - INTERDEPT REVENUES	1,302,672	1,302,672	1,302,672	1,302,672
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,691	45,691	45,691	45,691
<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 2013–2016 MULTI-YEAR FINANCIAL



## CL - COUNTY CLERK

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	5,235,541	5,241,561	5,247,701	5,253,964
	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>5,885,541</b>	<b>5,910,411</b>	<b>5,935,948</b>	<b>5,962,170</b>
REV	BD - FINES & FORFEITS	175,000	175,000	175,000	175,000
	BH - DEPT REVENUES	30,049,000	30,049,000	30,049,000	30,049,000
<b>REV Total</b>		<b>30,224,000</b>	<b>30,224,000</b>	<b>30,224,000</b>	<b>30,224,000</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## CO - COUNTY COMPTROLLER

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	6,304,320	6,310,517	6,316,839	6,323,286
	BB - EQUIPMENT	5,000	5,145	5,294	5,448
	DD - GENERAL EXPENSES	125,000	128,625	132,355	136,193
	DE - CONTRACTUAL SERVICES	573,000	589,617	606,716	624,311
<b>EXP Total</b>		<b>7,007,320</b>	<b>7,033,904</b>	<b>7,061,204</b>	<b>7,089,238</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 2013–2016 MULTI-YEAR FINANCIAL



## CS - CIVIL SERVICE

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	4,480,429	4,484,666	4,488,987	4,493,395
	DD - GENERAL EXPENSES	352,400	362,620	373,136	383,956
	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>4,853,829</b>	<b>4,868,604</b>	<b>4,883,770</b>	<b>4,899,337</b>
REV	BF - RENTS & RECOVERIES	138,000	138,000	138,000	138,000
	BH - DEPT REVENUES	602,000	602,000	602,000	602,000
<b>REV Total</b>		<b>740,000</b>	<b>740,000</b>	<b>740,000</b>	<b>740,000</b>

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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## CT - COURTS

E/R	OBJ	2013 Adopted Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AB - FRINGE BENEFITS	1,794,516	1,920,209	2,055,223	2,200,270
<b>EXP Total</b>		<b>1,794,516</b>	<b>1,920,209</b>	<b>2,055,223</b>	<b>2,200,270</b>
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,526,847	1,526,847	1,526,847	1,526,847
<b>REV Total</b>		<b>1,526,847</b>	<b>1,526,847</b>	<b>1,526,847</b>	<b>1,526,847</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## DA - DISTRICT ATTORNEY

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	27,930,809	27,973,945	28,017,944	28,062,822
	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	1,142,500	1,175,633	1,209,726	1,244,808
<b>EXP Total</b>		<b>30,151,109</b>	<b>30,258,634</b>	<b>30,368,888</b>	<b>30,481,944</b>
REV	BH - DEPT REVENUES	12,000	12,000	12,000	12,000
	BJ - INTERDEPT REVENUES	372,467	372,467	372,467	372,467
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	250,000	250,000	250,000	250,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	30,000	30,000	30,000	30,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	56,500	56,500	56,500	56,500
<b>REV Total</b>		<b>720,967</b>	<b>720,967</b>	<b>720,967</b>	<b>720,967</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## EL - BOARD OF ELECTIONS

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	14,719,296	14,739,420	14,759,946	14,780,883
	BB - EQUIPMENT	112,500	115,763	119,120	122,574
	DD - GENERAL EXPENSES	2,348,553	2,416,661	2,486,744	2,558,860
	DE - CONTRACTUAL SERVICES	520,722	535,823	551,362	567,351
<b>EXP Total</b>		<b>17,701,071</b>	<b>17,807,666</b>	<b>17,917,172</b>	<b>18,029,668</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>

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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## EM - EMERGENCY MANAGEMENT

E/R	OBJ	2013 Adopted Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	771,537	772,170	772,815	773,474
	DD - GENERAL EXPENSES	12,500	12,863	13,236	13,619
<b>EXP Total</b>		<b>784,037</b>	<b>785,032</b>	<b>786,051</b>	<b>787,093</b>
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	648,701	648,701	648,701	648,701
<b>REV Total</b>		<b>648,701</b>	<b>648,701</b>	<b>648,701</b>	<b>648,701</b>



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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## FB - FRINGE BENEFIT

E/R	OBJ	2013 Adopted Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AB - FRINGE BENEFITS	200,643,618	220,401,041	232,244,855	247,841,809
EXP	Total	200,643,618	220,401,041	232,244,855	247,841,809

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## HE - HEALTH DEPARTMENT

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	13,700,489	13,725,732	13,751,480	13,777,743
	BB - EQUIPMENT	66,000	67,914	69,884	71,910
	DD - GENERAL EXPENSES	1,422,050	1,463,289	1,505,725	1,549,391
	DE - CONTRACTUAL SERVICES	427,330	439,723	452,475	465,596
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER DEPARTMENTAL CHARGES	6,150,287	6,150,287	6,150,287	6,150,287
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	173,349,000	176,815,980	180,352,300
<b>EXP Total</b>		<b>196,716,156</b>	<b>200,195,945</b>	<b>203,745,830</b>	<b>207,367,227</b>
REV	BC - PERMITS & LICENSES	5,674,018	5,674,018	5,674,018	5,674,018
	BD - FINES & FORFEITS	150,000	150,000	150,000	150,000
	BF - RENTS & RECOVERIES	2,470,000	2,470,000	2,470,000	2,470,000
	BH - DEPT REVENUES	10,525,200	10,525,200	10,525,200	10,525,200
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	57,100	57,100	57,100	57,100
	SA - STATE AID REIMBURSEMENT OF EXPENSES	94,618,640	96,406,840	98,230,804	100,091,247
<b>REV Total</b>		<b>113,494,958</b>	<b>115,283,158</b>	<b>117,107,122</b>	<b>118,967,565</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	720,000	720,000	720,000	720,000
	DD - GENERAL EXPENSES	2,500	2,573	2,647	2,724
	HF - INTER DEPARTMENTAL CHARGES	165,382	165,382	165,382	165,382
<b>EXP Total</b>		<b>887,882</b>	<b>887,955</b>	<b>888,029</b>	<b>888,106</b>
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	498,400	498,400	498,400	498,400
	SA - STATE AID REIMBURSEMENT OF EXPENSES	124,600	124,600	124,600	124,600
<b>REV Total</b>		<b>623,000</b>	<b>623,000</b>	<b>623,000</b>	<b>623,000</b>

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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	535,514	535,665	535,820	535,977
	DD - GENERAL EXPENSES	5,450	5,608	5,771	5,938
	DE - CONTRACTUAL SERVICES	11,000	11,319	11,647	11,985
EXP Total		551,964	552,592	553,237	553,900

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	6,283,625	6,291,669	6,299,874	6,308,244
	BB - EQUIPMENT	1,000	1,029	1,059	1,090
	DD - GENERAL EXPENSES	658,400	677,494	697,141	717,358
	DE - CONTRACTUAL SERVICES	23,334,354	24,011,050	24,707,371	25,423,884
	HF - INTER DEPARTMENTAL CHARGES	3,837,870	3,837,870	3,837,870	3,837,870
<b>EXP Total</b>		<b>34,115,249</b>	<b>34,819,112</b>	<b>35,543,315</b>	<b>36,288,446</b>
REV	BD - FINES & FORFEITS	40,000	40,000	40,000	40,000
	BJ - INTERDEPT REVENUES	379,280	379,280	379,280	379,280
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,526,052	5,526,052	5,526,052	5,526,052
	SA - STATE AID REIMBURSEMENT OF EXPENSES	10,678,629	10,678,629	10,678,629	10,678,629
<b>REV Total</b>		<b>16,623,961</b>	<b>16,623,961</b>	<b>16,623,961</b>	<b>16,623,961</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## IT - INFORMATION TECHNOLOGY

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	6,915,296	6,930,324	6,945,653	6,961,289
	DD - GENERAL EXPENSES	347,750	357,835	368,212	378,890
	DE - CONTRACTUAL SERVICES	8,844,278	9,100,762	9,364,684	9,636,260
	DF - UTILITY COSTS	3,868,318	3,868,318	3,868,318	3,868,318
<b>EXP Total</b>		<b>19,975,642</b>	<b>20,257,239</b>	<b>20,546,867</b>	<b>20,844,757</b>
REV	BH - DEPT REVENUES	14,000	14,000	14,000	14,000
	BI - CAP BACKCHARGES	599,910	599,910	599,910	599,910
	BJ - INTERDEPT REVENUES	4,654,790	4,654,790	4,654,790	4,654,790
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	285,873	285,873	285,873	285,873
<b>REV Total</b>		<b>5,554,573</b>	<b>5,554,573</b>	<b>5,554,573</b>	<b>5,554,573</b>

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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## LE - COUNTY LEGISLATURE

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	6,137,493	6,139,997	6,142,551	6,145,156
	BB - EQUIPMENT	40,777	41,960	43,176	44,428
	DD - GENERAL EXPENSES	1,682,331	1,731,119	1,781,321	1,832,979
	DE - CONTRACTUAL SERVICES	1,254,600	1,290,983	1,328,422	1,366,946
<b>EXP Total</b>		<b>9,115,201</b>	<b>9,204,059</b>	<b>9,295,471</b>	<b>9,389,510</b>

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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## LR - OFFICE OF LABOR RELATIONS

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	279,454	279,643	279,836	280,033
	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>693,054</b>	<b>705,237</b>	<b>717,773</b>	<b>730,669</b>



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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	411,142	411,212	411,283	411,356
	DD - GENERAL EXPENSES	16,445	16,922	17,413	17,918
	DE - CONTRACTUAL SERVICES	31,000	31,899	32,824	33,776
<b>EXP Total</b>		<b>458,587</b>	<b>460,033</b>	<b>461,520</b>	<b>463,050</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## ME - MEDICAL EXAMINER

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	6,630,556	6,638,420	6,646,442	6,654,624
	BB - EQUIPMENT	14,958	15,392	15,838	16,297
	DD - GENERAL EXPENSES	653,017	671,954	691,441	711,493
	DE - CONTRACTUAL SERVICES	58,145	59,831	61,566	63,352
<b>EXP Total</b>		<b>7,356,676</b>	<b>7,385,598</b>	<b>7,415,287</b>	<b>7,445,766</b>
REV	BH - DEPT REVENUES	20,000	20,000	20,000	20,000
<b>REV Total</b>		<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## PA - PUBLIC ADMINISTRATOR

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	501,811	502,797	503,802	504,827
	DD - GENERAL EXPENSES	9,000	9,261	9,530	9,806
	DE - CONTRACTUAL SERVICES	7,300	7,512	7,730	7,954
<b>EXP Total</b>		<b>518,111</b>	<b>519,569</b>	<b>521,061</b>	<b>522,587</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 2013–2016 MULTI-YEAR FINANCIAL



## PB - PROBATION

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	16,580,753	16,612,791	16,645,470	16,678,802
	BB - EQUIPMENT	30,900	31,796	32,718	33,667
	DD - GENERAL EXPENSES	277,800	285,862	294,152	302,676
	DE - CONTRACTUAL SERVICES	653,325	672,271	691,767	711,829
	DF - UTILITY COSTS	500	502	500	493
	HF - INTER DEPARTMENTAL CHARGES	1,107,938	1,107,938	1,107,938	1,107,938
<b>EXP Total</b>		<b>18,651,216</b>	<b>18,711,161</b>	<b>18,772,545</b>	<b>18,835,405</b>
REV	BH - DEPT REVENUES	1,783,500	1,783,500	1,783,500	1,783,500
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	16,000	16,000	16,000	16,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	4,798,022	4,798,022	4,798,022	4,798,022
<b>REV Total</b>		<b>6,597,522</b>	<b>6,597,522</b>	<b>6,597,522</b>	<b>6,597,522</b>

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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJ	2013 Adopted Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	591,077	591,286	591,499	591,717
	DD - GENERAL EXPENSES	38,600	39,719	40,871	42,057
	DE - CONTRACTUAL SERVICES	22,500	23,153	23,824	24,515
EXP Total		652,177	654,158	656,195	658,288

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	14,589,416	14,615,294	14,641,689	14,668,612
	BB - EQUIPMENT	456,500	469,739	483,361	497,378
	DD - GENERAL EXPENSES	1,704,700	1,754,136	1,805,006	1,857,351
	DE - CONTRACTUAL SERVICES	3,383,511	3,481,633	3,582,600	3,686,496
<b>EXP Total</b>		<b>20,134,127</b>	<b>20,320,801</b>	<b>20,512,656</b>	<b>20,709,838</b>
REV	BF - RENTS & RECOVERIES	1,564,760	1,564,760	1,564,760	1,564,760
	BH - DEPT REVENUES	20,283,752	20,283,752	20,283,752	20,283,752
	TX - SPECIAL TAXES SPECIAL TAXES	675,000	675,000	675,000	675,000
<b>REV Total</b>		<b>22,523,512</b>	<b>22,523,512</b>	<b>22,523,512</b>	<b>22,523,512</b>

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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## PR - SHARED SERVICES

E/R	OBJ	2013 Adopted Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	910,626	911,933	913,265	914,625
	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>929,626</b>	<b>931,484</b>	<b>933,383</b>	<b>935,326</b>
REV	BF - RENTS & RECOVERIES	100,000	100,000	100,000	100,000
	BH - DEPT REVENUES	528,500	528,500	528,500	528,500
<b>REV Total</b>		<b>628,500</b>	<b>628,500</b>	<b>628,500</b>	<b>628,500</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## PW - PUBLIC WORKS DEPARTMENT

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	27,972,683	28,053,931	28,136,804	28,221,334
	AC - WORKERS COMPENSATION	1,984,047	1,984,047	1,984,047	1,984,047
	BB - EQUIPMENT	93,000	95,697	98,472	101,328
	DD - GENERAL EXPENSES	5,297,300	5,479,422	5,639,111	5,772,705
	DE - CONTRACTUAL SERVICES	117,805,850	121,222,220	124,737,664	128,355,056
	DF - UTILITY COSTS	28,334,292	28,420,617	28,547,634	28,375,319
	HF - INTER DEPARTMENTAL CHARGES	11,510,853	11,510,853	11,510,853	11,510,853
	MM - MASS TRANSPORTATION	43,264,576	44,565,695	45,992,372	47,554,332
	OO - OTHER EXPENSE	14,641,314	15,151,135	15,678,800	16,224,933
<b>EXP Total</b>		<b>250,903,915</b>	<b>256,483,617</b>	<b>262,325,757</b>	<b>268,099,907</b>
REV	BC - PERMITS & LICENSES	700,000	700,000	700,000	700,000
	BD - FINES & FORFEITS	10,000	10,000	10,000	10,000
	BF - RENTS & RECOVERIES	11,991,895	5,991,895	5,991,895	5,991,895
	BH - DEPT REVENUES	48,506,870	48,506,870	48,506,870	48,506,870
	BI - CAP BACKCHARGES	1,500,000	1,500,000	1,500,000	1,500,000
	BJ - INTERDEPT REVENUES	17,857,885	17,857,885	17,857,885	17,857,885
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	6,059,504	6,059,504	6,059,504	6,059,504
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	7,875,000	7,875,000	7,875,000	7,875,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	56,556,000	56,556,000	56,556,000	56,556,000
<b>REV Total</b>		<b>151,057,154</b>	<b>145,057,154</b>	<b>145,057,154</b>	<b>145,057,154</b>



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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## RM - RECORDS MANAGEMENT

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	864,244	864,881	865,531	866,193
	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>1,154,744</b>	<b>1,163,805</b>	<b>1,173,124</b>	<b>1,182,707</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	230,021	230,085	230,151	230,218
	DD - GENERAL EXPENSES	1,000	1,029	1,059	1,090
	DE - CONTRACTUAL SERVICES	12,500	12,863	13,236	13,619
<b>EXP Total</b>		<b>243,521</b>	<b>243,977</b>	<b>244,445</b>	<b>244,927</b>
REV	BH - DEPT REVENUES	15,000	15,000	15,000	15,000
<b>REV Total</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## SS - SOCIAL SERVICES

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	44,129,626	44,197,000	44,265,721	44,335,817
	BB - EQUIPMENT	24,000	24,696	25,412	26,149
	DD - GENERAL EXPENSES	882,700	908,298	934,639	961,743
	DE - CONTRACTUAL SERVICES	8,632,335	8,882,673	9,140,270	9,405,338
	HF - INTER DEPARTMENTAL CHARGES	17,269,168	17,269,168	17,269,168	17,269,168
	SS - RECIPIENT GRANTS	67,165,000	68,844,125	70,565,228	72,329,359
	TT - PURCHASED SERVICES	59,316,405	60,799,315	61,711,305	62,636,974
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	64,302,900	65,588,958	66,244,848
	XX - MEDICAID	253,089,365	255,620,259	260,203,895	255,620,259
<b>EXP Total</b>		<b>512,938,599</b>	<b>520,848,434</b>	<b>529,704,596</b>	<b>528,829,655</b>
REV	BF - RENTS & RECOVERIES	1,900,000	1,900,000	1,900,000	1,900,000
	BH - DEPT REVENUES	16,000,000	16,000,000	16,000,000	16,000,000
	BJ - INTERDEPT REVENUES	227,068	227,068	227,068	227,068
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	122,637,538	124,170,507	125,412,212	126,666,334
	SA - STATE AID REIMBURSEMENT OF EXPENSES	60,450,178	61,205,805	61,817,863	62,436,042
<b>REV Total</b>		<b>201,214,784</b>	<b>203,503,380</b>	<b>205,357,144</b>	<b>207,229,444</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## TR - COUNTY TREASURER

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	2,258,022	2,260,515	2,263,058	2,265,652
	BB - EQUIPMENT	8,000	8,232	8,471	8,716
	DD - GENERAL EXPENSES	329,800	339,364	349,206	359,333
	DE - CONTRACTUAL SERVICES	198,500	204,257	210,180	216,275
	OO - OTHER EXPENSE	18,000,000	36,273,000	52,777,550	64,512,270
<b>EXP Total</b>		<b>20,794,322</b>	<b>39,085,368</b>	<b>55,608,464</b>	<b>67,362,246</b>
REV	BA - INT PENALTY ON TAX	28,800,000	28,800,000	28,800,000	28,800,000
	BD - FINES & FORFEITS	50,000	50,000	50,000	50,000
	BE - INVEST INCOME	2,780,000	2,780,000	2,780,000	2,780,000
	BH - DEPT REVENUES	775,000	775,000	775,000	775,000
	TX - SPECIAL TAXES SPECIAL TAXES	3,360,000	3,360,000	3,360,000	3,360,000
<b>REV Total</b>		<b>35,765,000</b>	<b>35,765,000</b>	<b>35,765,000</b>	<b>35,765,000</b>

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# FISCAL 2013–2016 MULTI-YEAR FINANCIAL

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## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	2,951,366	2,954,285	2,957,261	2,960,298
	BB - EQUIPMENT	8,700	8,952	9,212	9,479
	DD - GENERAL EXPENSES	265,210	272,901	280,815	288,959
	DE - CONTRACTUAL SERVICES	9,151,100	10,748,325	10,750,563	10,752,866
<b>EXP Total</b>		<b>12,376,376</b>	<b>13,984,463</b>	<b>13,997,852</b>	<b>14,011,602</b>
REV	BD - FINES & FORFEITS	55,069,710	61,785,710	61,785,710	61,785,710
<b>REV Total</b>		<b>55,069,710</b>	<b>61,785,710</b>	<b>61,785,710</b>	<b>61,785,710</b>

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## VS - VETERANS SERVICES AGENCY

E/R	OBJ	2013 Adopted			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	336,459	336,684	336,914	337,148
	DD - GENERAL EXPENSES	9,000	9,261	9,530	9,806
	DE - CONTRACTUAL SERVICES	700	720	741	763
	HF - INTER DEPARTMENTAL CHARGES	694,120	694,120	694,120	694,120
<b>EXP Total</b>		<b>1,040,279</b>	<b>1,040,785</b>	<b>1,041,305</b>	<b>1,041,837</b>
REV	BJ - INTERDEPT REVENUES	346,159	346,159	346,159	346,159
	SA - STATE AID REIMBURSEMENT OF EXPENSES	32,900	32,900	32,900	32,900
<b>REV Total</b>		<b>379,059</b>	<b>379,059</b>	<b>379,059</b>	<b>379,059</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 2013-2016 Multi-Year Financial Plan Update baseline.

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

<b>Expense / Revenue Category</b>	<b>Baseline Inflater</b>	<b>Explanation</b>
Wages		
Non-Police Pension Contribution	22.57%,7,23%,11.28%	Estimates provided by the NYS Comptroller
Police Pension Contribution	9.33%,4.83%,4.65%	Estimates provided by the NYS Comptroller
Health Insurance - Actives	4.54%,4.54%,4.54%	Reflects NYSHIP average change from 2010-2012
Health Insurance - Retirees	7.82%,7,82%,7.82%	Reflects NYSHIP average change from 2010-2012
Other-Than-Personal-Services	2.9%,2.9%,2.9%	
Utilities		
Light and Power	0.42%, -0.44%, -1.32%	For 2014 - 2016 respectively, U.S. Dept of Energy (DOE) Estimates
Brokered Gas	-2.63%, 0.67%, -1.45%	For 2014 - 2016 respectively, U.S. Dept of Energy (DOE) Estimates
Trigen	-0.79%, 1.41%, 0%	For 2014 - 2016 respectively, Blend of U.S. DOE Estimates and CPI
Fuel	6.33%, 3.68%, 1.65%	For 2014 - 2016 respectively, U.S. Dept of Energy (DOE) Estimates
Water	3.18%, 3.18%, 3.18%	Average from NYS Public Service Commission
Telephone	1.00%, 1.00%, 1.00%	Historical trend
Medicaid	1%,Flat,Flat	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	4.00%, 4.00%, 4.00%	
Property Tax	None	No property tax increase in the baseline



APPENDIX B: BORROWING SCHEDULE

<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
<b>2012 Remaining</b>								
<u>Capital Borrowings</u> <sup>2,3</sup>								
Capital-General	110,000,000	10/01/12	04/01/13	04/01/13	04/01/32	11.95	Fixed	5.00%
Capital-SSWRD <sup>4</sup>	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Environmental Bond Act Judgments & Settlements	15,000,000	10/01/12	04/01/13	04/01/13	04/01/32	11.95	Fixed	5.00%
Total	125,000,000							
<u>Cash Flow Borrowings</u> <sup>1</sup>								
RANs (New)	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
BANs	40,400,000	12/01/12	04/01/13	N/A	04/01/13		Fixed	2.50%
TANs (New)	240,000,000	12/01/12	11/01/13	N/A	11/01/13	0.92	Fixed	2.00%
Total	280,400,000							
<b>2013</b>								
<u>Capital Borrowings</u> <sup>2,3</sup>								
Capital-General	110,000,000	04/01/13	10/01/13	04/01/14	04/01/33	12.53	Fixed	5.00%
Capital-SSWRD <sup>4</sup>	125,000,000	04/01/13	10/01/13	04/01/14	04/01/33	12.53	Fixed	5.00%
Term Pay	30,000,000	04/01/13	10/01/13	04/01/14				5.00%
Environmental Bond Act Judgments & Settlements	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	265,000,000							
<u>Cash Flow Borrowings</u> <sup>1</sup>								
RANs (New)	220,000,000	06/01/13	11/01/13	N/A	02/01/14	0.67	Fixed	4.50%
TANs (New)	240,000,000	12/01/13	11/01/14	N/A	11/01/14	0.92	Fixed	4.50%
Total	460,000,000							
<b>2014</b>								
<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	5.00%
Capital-SSWRD <sup>4</sup>	50,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.60	Fixed	5.00%
Environmental Bond Act Judgments & Settlements	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	160,000,000							
<u>Cash Flow Borrowings</u> <sup>1</sup>								
RANs (New)	220,000,000	06/01/14	N/A	N/A	N/A	N/A	N/A	4.50%
TANs (New)	240,000,000	12/01/14	11/01/15	N/A	11/01/15	0.92	Fixed	4.50%
Total	460,000,000							
<b>2015</b>								
<u>Capital Borrowings</u> <sup>2,3</sup>								
Capital-General	110,000,000	04/01/15	10/01/15	04/01/16	04/01/35	12.60	Fixed	5.00%
Capital-SSWRD <sup>4</sup>	50,000,000	04/01/15	10/01/15	04/01/16	04/01/35	12.60	Fixed	5.00%
Environmental Bond Act Judgments & Settlements	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	160,000,000							
<u>Cash Flow Borrowings</u> <sup>1</sup>								
RANs (New)	220,000,000	06/01/15	N/A	N/A	N/A	N/A	N/A	4.50%
TANs (New)	240,000,000	12/01/15	11/01/16	N/A	11/01/16	0.92	Fixed	4.50%
Total	460,000,000							
<b>2016</b>								
<u>Capital Borrowings</u> <sup>2,3</sup>								
Capital-General	110,000,000	04/01/16	10/01/16	04/01/17	04/01/36	12.60	Fixed	5.00%
Capital-SSWRD <sup>4</sup>	50,000,000	04/01/16	10/01/16	04/01/17	04/01/36	12.60	Fixed	5.00%
Environmental Bond Act Judgments & Settlements	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	160,000,000							
<u>Cash Flow Borrowings</u> <sup>1</sup>								
RANs (New)	220,000,000	06/01/16	N/A	N/A	N/A	N/A	N/A	4.50%
TANs (New)	240,000,000	12/01/16	11/01/17	N/A	11/01/17	0.92	Fixed	4.50%
Total	460,000,000							

<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>2013-2016 MYP (Proposed)</i>				
<i>Baseline</i>				
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>
<i>Existing Debt Service Obligations</i>				
<u><i>General Fund Obligations</i></u>				
Long Term Debt				
Principal	43,613,066	44,582,313	47,545,197	46,428,536
Interest	43,298,274	41,381,934	39,562,553	37,553,414
NIFA Set Asides				
Principal	136,062,685	120,277,540	126,774,877	122,740,959
Interest	56,112,121	49,548,631	43,073,909	37,014,730
Fees	3,300,534	3,018,070	2,691,237	2,396,096
Total	282,386,680	258,808,488	259,647,773	246,133,735
<u><i>Parks And Recreation</i></u>				
Long Term Debt				
Principal	3,203,117	3,146,702	3,044,999	2,209,963
Interest	2,918,458	2,798,762	2,676,861	2,571,351
NIFA Set Asides				
Principal	3,077,030	2,397,980	2,549,424	2,881,553
Interest	1,321,742	1,174,724	1,034,244	913,286
Fees	92,190	84,300	75,171	66,927
Total	10,612,537	9,602,468	9,380,699	8,643,080
<u><i>Environmental Bond Fund</i></u>				
Long Term Debt				
Principal	2,779,144	3,318,228	3,470,495	3,651,610
Interest	5,375,340	5,272,894	5,152,059	5,006,660
NIFA Set Asides				
Principal	839,988	914,168	854,442	740,618
Interest	295,589	257,174	215,254	176,650
Fees	5,858	5,357	4,777	4,253
Total	9,295,919	9,767,821	9,697,027	9,579,791
<u><i>Police District</i></u>				
Long Term Debt				
Principal	1,142,889	1,304,715	1,356,404	1,423,758
Interest	754,971	698,857	647,266	580,435
NIFA Set Asides				
Principal	37,095	36,422	40,309	48,041
Interest	22,659	20,938	18,789	16,764
Fees	1,114	1,019	909	809
Total	1,958,728	2,061,951	2,063,678	2,069,807
<u><i>Police Headquarters</i></u>				
Long Term Debt				
Principal	4,101,411	4,947,616	5,151,230	5,356,431
Interest	4,770,514	4,578,491	4,377,680	4,133,952
NIFA Set Asides				
Principal	1,422,387	1,237,549	1,321,409	1,586,969
Interest	668,776	603,447	537,456	477,493
Fees	59,466	54,377	48,489	43,171
Total	11,022,555	11,421,481	11,436,264	11,598,016



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

	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>
<b><u>Fire Prevention Fund</u></b>				
Long Term Debt				
Principal	72,074	81,721	85,074	89,372
Interest	58,739	55,246	51,877	47,759
NIFA Set Asides				
Principal	132,093	108,242	102,718	119,169
Interest	51,958	45,717	40,027	35,309
Fees	3,778	3,455	3,081	2,743
<b>Total</b>	<b>318,642</b>	<b>294,381</b>	<b>282,777</b>	<b>294,352</b>
<b><u>Community College</u></b>				
Long Term Debt				
Principal	1,008,097	814,311	828,036	767,942
Interest	2,419,972	2,373,010	2,339,275	2,305,517
NIFA Set Asides				
Principal	1,999,954	1,166,484	1,280,550	1,139,223
Interest	553,306	450,661	367,500	302,595
Fees	24,244	22,169	19,769	17,601
<b>Total</b>	<b>6,005,573</b>	<b>4,826,635</b>	<b>4,835,130</b>	<b>4,532,877</b>
<b><u>Water related project</u></b>				
Long Term Debt				
Principal	960,475	993,613	1,013,466	973,052
Interest	2,073,045	2,033,175	1,989,810	1,947,666
NIFA Set Asides				
Principal	1,588,069	1,292,634	1,367,944	1,324,183
Interest	596,904	519,476	447,130	381,859
Fees	40,771	37,282	33,244	29,599
<b>Total</b>	<b>5,259,264</b>	<b>4,876,180</b>	<b>4,851,594</b>	<b>4,656,359</b>
<b><u>Sewer related project</u></b>				
Long Term Debt				
Principal	1,264,726	1,260,782	1,300,098	1,224,336
Interest	1,626,090	1,576,584	1,525,162	1,469,489
NIFA Set Asides				
Principal	1,903,841	1,717,441	1,847,192	2,412,904
Interest	1,087,597	1,001,091	910,656	826,248
Fees	93,107	85,139	75,919	67,593
<b>Total</b>	<b>5,975,361</b>	<b>5,641,037</b>	<b>5,659,027</b>	<b>6,000,570</b>
<b><u>Total General Improvement</u></b>				
Long Term Debt				
Principal	58,144,999	60,450,001	63,794,999	62,125,000
Interest	63,295,403	60,768,953	58,322,543	55,616,243
Defeasance	-	-	-	-
<b>Total</b>	<b>121,440,402</b>	<b>121,218,954</b>	<b>122,117,542</b>	<b>117,741,243</b>



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>
<b><i>Total Existing NIFA</i></b>				
Principal	147,063,142	129,148,460	136,138,866	132,993,619
Interest	60,710,653	53,621,860	46,644,965	40,144,934
Refunding Savings				
Fees	3,621,063	3,311,168	2,952,594	2,628,792
<b>Total</b>	<b>211,394,858</b>	<b>186,081,488</b>	<b>185,736,426</b>	<b>175,767,345</b>
Expense of Loans	4,240,000	2,560,000	2,560,000	2,560,000
Short Term Interest				
BAN Interest	1,295,514	-	-	-
RAN Interest	3,561,271	8,690,000	8,690,000	8,690,000
TAN Interest	4,400,000	9,900,000	9,900,000	9,900,000
<b>Total</b>	<b>9,256,785</b>	<b>18,590,000</b>	<b>18,590,000</b>	<b>18,590,000</b>
<b>TOTAL EXISTING OBLIGATIONS</b>	<b>346,332,045</b>	<b>328,450,442</b>	<b>329,003,968</b>	<b>314,658,588</b>
<b><i>Future Obligations</i></b>				
General Capital				
Principal	3,280,000	6,730,000	10,355,000	14,170,000
Interest	8,168,000	13,417,750	18,490,625	23,377,500
SSWRD				
Principal	-	3,730,000	5,410,000	7,180,000
Interest	3,125,000	7,406,750	9,678,250	11,863,500
Judgments				
Principal	-	2,370,000	2,495,000	2,620,000
Interest	750,000	1,440,750	1,319,125	1,191,250
Environmental Bond Act				
Principal	450,000	470,000	495,000	520,000
Interest	1,508,292	1,011,375	1,059,687	1,154,933
<b>Total Future Obligations</b>				
Principal	3,730,000	13,300,000	18,755,000	24,490,000
Interest	13,551,292	23,276,625	30,547,687	37,587,183
<b>Total</b>	<b>17,281,292</b>	<b>36,576,625</b>	<b>49,302,687</b>	<b>62,077,183</b>
<b>TOTAL COUNTY DEBT SERVICE</b>	<b>363,613,337</b>	<b>365,027,067</b>	<b>378,306,655</b>	<b>376,735,771</b>



**APPENDIX D**

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

	2011 <u>Projected</u>	Adopted 2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Projected</u>	2014 <u>Projected</u>	2015 <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>
Operations Gain (Loss)-(Baseline Operating Results)*	(2,893,987)	0	0	(12,358,166)	(23,939,102)	(35,471,756)

\* 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>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
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%

# FISCAL 2013–2016 MULTI-YEAR FINANCIAL



## APPENDIX D

### NASSAU COMMUNITY COLLEGE Fiscal 2013-2016 Multi-Year Financial Plan

Note: Gap closers on this page are hypothetical and reflect amounts which may or may not materialize or amounts that will be different than reflected based on administrative decisions at the time budgets are prepared for the years reflected.

			<u>2014</u> <u>Projected</u>	<u>2015</u> <u>Projected</u>	<u>2016</u> <u>Projected</u>
<b>BASELINE (GAP)</b>			<b>(10,296,180)</b>	<b>(19,725,048)</b>	<b>(29,599,686)</b>
<b>GAP CLOSING MEASURES</b>					
1. Initiatives- Planned					
A. 2014 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>		-	-	-
2. State					
		FTE in body			
A. Increase in State Aid Rate in 2014		19,453.5	100	1,945,350	1,945,350
B. Increase in State Aid Rate in 2015		19,453.5	100	1,945,350	1,945,350
C. Increase in State Aid Rate in 2016		19,453.5	100	1,945,350	1,945,350
	<b>Total State Aid</b>		<b>1,945,350</b>	<b>3,890,700</b>	<b>5,836,050</b>
3. Sponsor Support					
A. Increase in Sponsor Support 2014			3.90%	2,036,068	2,036,068
B. Increase in Sponsor Support 2015			3.90%	2,115,475	2,115,475
C. Increase in Sponsor Support 2016			3.90%	2,197,979	2,197,979
	<b>Total Sponsor</b>		<b>2,036,068</b>	<b>4,151,544</b>	<b>6,349,522</b>
4. Tuition-					
A. Increase in Tuition in 2014		\$ 150	3,096,729	3,096,729	3,096,729
B. Increase in Tuition in 2015		\$ 200	4,128,972	4,128,972	4,128,972
C. Increase in Tuition in 2016		\$ 250	5,161,215	5,161,215	5,161,215
	<b>Total Tuition Increases</b>		<b>3,096,729</b>	<b>7,225,701</b>	<b>12,386,915</b>
5. Enrollment Increases- Student Revenue					
		Increases			
A. Enrollment impact-Student Revenue 2014		1.00%	854,697	895,987	947,599
B. Enrollment impact-Student Revenue 2015		1.00%	904,947	957,075	957,075
C. Enrollment impact-Student Revenue 2016		1.00%	966,646	966,646	966,646
	<b>Total Enrollment impact-Student Revenue</b>		<b>854,697</b>	<b>1,800,934</b>	<b>2,871,320</b>
6. Enrollment Increases- Instructional Cost Factor					
		Enrollment Increases			
A. Enrollment impact-Instructional Cost Factor 2014		1.00%	(427,349)	(447,993)	(473,800)
B. Enrollment impact-Instructional Cost Factor 2015		1.00%	-	(452,473)	(478,538)
C. Enrollment impact-Instructional Cost Factor 2016		1.00%	-	-	(483,323)
	<b>Total Enrollment impact-Instructional Cost Factor</b>		<b>(427,349)</b>	<b>(900,467)</b>	<b>(1,435,660)</b>
7. Enrollment Increases- State Aid- 2013Base=		19,453.5			
A. 2014 Enrollment Increase-State Aid		1.00%		480,891	500,344
B. 2015 Enrollment Increase-State Aid		1.00%		480,891	505,347
C. 2016 Enrollment Increase-State Aid		1.00%		480,891	505,347
	<b>Total Enrollment impact-State Aid</b>		<b>0</b>	<b>480,891</b>	<b>1,005,691</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>		-	-	-
9. Other Revenue Enhancements/ Savings Measures & Use of Fund Balance- To Be Determined					
A. 2014 Items			2,790,685	1,000,000	500,000
B. 2015 Items			2,075,747	2,075,747	1,000,000
C. 2016 Items			2,585,847	2,585,847	1,085,847
	<b>Total Other</b>		<b>2,790,685</b>	<b>3,075,747</b>	<b>2,585,847</b>
<b>Total GAP Closers</b>			<b>10,296,180</b>	<b>19,725,048</b>	<b>29,599,686</b>
<b>Preliminary Balance Baseline GAP surplus/(deficit)</b>			<b>0</b>	<b>0</b>	<b>0</b>

A significant savings has already been attained from Cost Cutting for the 2011,12 and 13 budgets (\$7.1M, \$5.8 M and \$8.0M respectively) All of which were permanent cuts and are shown in the body of this plan for all years on page 1.



**APPENDIX E**

**NASSAU HEALTH CARE CORPORATION (FISCAL 2011-2014)**

(Provided by the Nassau Health Care Corporation)

**Nassau Health Care Corporation and Subsidiaries**

As of 3/2/12

**2012 Approved Budget**

**Consolidated**

**(In Thousands)**

	Approved 2012 <u>Budget</u>	2013 <u>Projected</u>	2014 <u>Projected</u>	2015 <u>Projected</u>
<b>Operating Revenues:</b>				
Net patient service revenue	416,847	421,015	425,226	429,478
NYS Intergovernmental transfer	43,031	43,031	43,031	43,031
Nassau County Billings	22,944	23,403	23,871	24,348
Historical Mission/Article VI Payments	18,000	18,000	18,000	18,000
Federal & State Aid	3,361	3,398	3,436	3,475
Miscellaneous	<u>19,008</u>	<u>19,008</u>	<u>19,008</u>	<u>19,008</u>
Total operating revenue	<u>523,191</u>	<u>527,855</u>	<u>532,572</u>	<u>537,340</u>
<b>Operating Expenses:</b>				
Salaries	222,837	228,557	232,868	236,650
Fringe Benefits	101,305	111,065	119,069	127,057
Supplies	34,898	35,596	36,307	37,034
Expenses	80,516	81,911	83,335	84,787
Utilities	22,593	23,270	23,968	24,687
Depreciation	19,116	19,116	19,116	19,116
Interest Expense	11,004	10,763	10,548	10,325
Bad Debt Expense	<u>40,562</u>	<u>41,149</u>	<u>41,744</u>	<u>42,348</u>
Total operating expenses	<u>532,831</u>	<u>551,427</u>	<u>566,955</u>	<u>582,004</u>
Gain (Loss) From Operations	<u>(9,640)</u>	<u>(23,572)</u>	<u>(34,383)</u>	<u>(44,664)</u>
<b>NonOperating Revenues:</b>				
Investment Income	<u>1,152</u>	<u>1,152</u>	<u>1,152</u>	<u>1,152</u>
BASELINE SURPLUS (GAP) AS OF January 1, 2012	<u>(8,488)</u>	<u>(22,420)</u>	<u>(33,231)</u>	<u>(43,512)</u>

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

**Major Assumptions**

- 1) Pension expense is projected at 17.6% for 2012, 19.9% for 2013, 21.6% for 2013 and 23.3% for 2014.
- 2) Annual growth in health insurance premiums is 3% for 2012 and approximately 5.6% (\$2,856 per year) 2013-2015
- 3) Salary cost include 1.25% step increase each year and a cost of living (COLA) of 1% in 2013 with one time bonus \$1,750 and 2.25% in 2014. and 2% in 2015.
- 4) Nassau County Mission Payment and Article VI funding is assumed to remain at \$18 million for 2012-2015 of which \$13 Million will be contribute to the IGT distribution.
- 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.

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





APPENDIX E

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

Nassau Health Care Corporation and Subsidiaries

As of 3/2/12

2012 Approved Budget

Consolidated

(In Thousands)

Approved

2012

2013

2014

2015

Budget

Projected

Projected

Projected

BASELINE SURPLUS (GAP) AS OF January 1, 2012

(8,488)

(22,420)

(33,231)

(43,512)

Revenue Programs to Eliminate Gap ("PEG")

NUMC I	Program	Start Date	2012 Budget	2013 Projected	2014 Projected	2015 Projected
NUMC I	Clinical Documentation Program	01/01/13	\$ -	\$ 3,500	\$ 3,535	\$ 3,570
NUMC I	Charge Capture - CDM	01/01/13	\$ -	\$ 2,000	\$ 2,020	\$ 2,040
NUMC	Managed Care Contracting	01/01/13	\$ -	\$ 5,000	\$ 7,000	\$ 10,000
NUMC	Physician Supplemental Payments	01/01/13	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
NUMC I	Revenue Cycle - Denial Management	01/01/12	\$ 2,000	\$ 2,020	\$ 2,040	\$ 2,060
NUMC	ARRA HIT Incentive payments	04/01/12	\$ 6,200	\$ 4,216	\$ 1,054	\$ -
NUMC	FPP Redesign	01/01/12	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
NUMC I	Physician Linkages-NMA (730 Disch. Care)	01/01/14	\$ -	\$ -	\$ 9,490	\$ 9,585
NUMC	IGT Impact on Revenue Initiatives		\$ -	\$ -	\$ (500)	\$ (1,880)
	<b>Sub-Total Revenue Initiatives</b>		\$ 10,200	\$ 23,736	\$ 31,639	\$ 32,375

Expense PEG

NUMC	IGT Impact for Expense Initiatives		\$ -	\$ -	\$ -	\$ (250)
NUMC	Health Insurance Restructuring	01/01/13	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
	<b>Sub-Total Expense Initiatives</b>		\$ -	\$ 1,000	\$ 1,000	\$ 750
	<b>Total Initiatives - Pending</b>		\$ 10,200	\$ 24,736	\$ 32,639	\$ 33,125
	TOTAL SURPLUS/ (DEFICIT) AFTER GAP					
	CLOSING MEASURES		\$ 1,712	\$ 2,316	\$ (592)	\$ (10,387)



**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 <u>Budget</u></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>2013 Adopted</b>			
		<b>Budget</b>	<b>2014 Plan</b>	<b>2015 Plan</b>	<b>2016 Plan</b>
<b>EXP</b>	DE - CONTRACTUAL SERVICES	950,000	950,000	950,000	950,000
	FF - INTEREST	7,309,831	6,956,531	6,606,881	6,251,781
	GG - PRINCIPAL	7,955,000	8,425,000	8,425,000	8,425,000
	LZ - TRANSFER OUT TO SSW	101,116,109	101,029,409	101,289,059	101,209,159
<b>EXP Total</b>		<b>117,330,940</b>	<b>117,360,940</b>	<b>117,270,940</b>	<b>116,835,940</b>
<b>REV</b>	BE - INVEST INCOME	60,000	90,000	120,000	120,000
	TL - PROPERTY TAX	117,270,940	117,270,940	117,270,940	117,270,940
<b>REV Total</b>		<b>117,330,940</b>	<b>117,360,940</b>	<b>117,390,940</b>	<b>117,390,940</b>

<b>SEWER AND STORM WATER RESOURCE DISTRICT</b>					
<b>E/R</b>	<b>Object</b>	<b>2013 Adopted</b>			
		<b>Budget</b>	<b>2014 Plan</b>	<b>2015 Plan</b>	<b>2016 Plan</b>
<b>EXP</b>	AA - SALARIES, WAGES & FEES	19,128,886	19,196,372	19,265,208	20,103,523
	AB - FRINGE BENEFITS	11,478,346	12,636,464	13,373,741	14,276,058
	BB - EQUIPMENT	323,900	333,293	342,959	352,904
	DD - GENERAL EXPENSES	15,537,274	16,002,171	16,466,629	16,929,122
	DE - CONTRACTUAL SERVICES	27,725,100	28,529,128	29,356,473	30,207,810
	DF - UTILITY COSTS	11,134,900	10,975,565	11,096,733	11,022,657
	FF - INTEREST	8,318,051	8,318,051	8,318,051	8,318,051
	GG - PRINCIPAL	14,434,000	14,434,000	14,434,000	14,434,000
	HH - INTERFD CHGS INTERFUND CHARGES	33,114,751	41,054,431	44,485,097	48,459,155
	OO - OTHER EXPENSE	26,597,260	22,683,363	27,743,198	28,492,382
<b>EXP Total</b>		<b>167,792,468</b>	<b>174,162,839</b>	<b>184,882,088</b>	<b>192,595,662</b>
<b>REV</b>	AA - FUND BALANCE	48,966,865	55,685,269	66,265,459	74,065,336
	BC - PERMITS & LICENSES	734,800	734,800	734,800	734,800
	BE - INVEST INCOME	220,000	110,000	0	0
	BF - RENTS & RECOVERIES	71,000	71,000	71,000	71,000
	BH - DEPT REVENUES	14,432,300	14,432,300	14,432,300	14,432,300
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	2,251,394
	IF - INTERFUND	101,116,109	101,116,109	101,289,059	101,209,159
<b>REV Total</b>		<b>167,792,468</b>	<b>174,400,872</b>	<b>185,044,012</b>	<b>192,763,989</b>

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**FISCAL 2013–2016 MULTI-YEAR FINANCIAL**

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