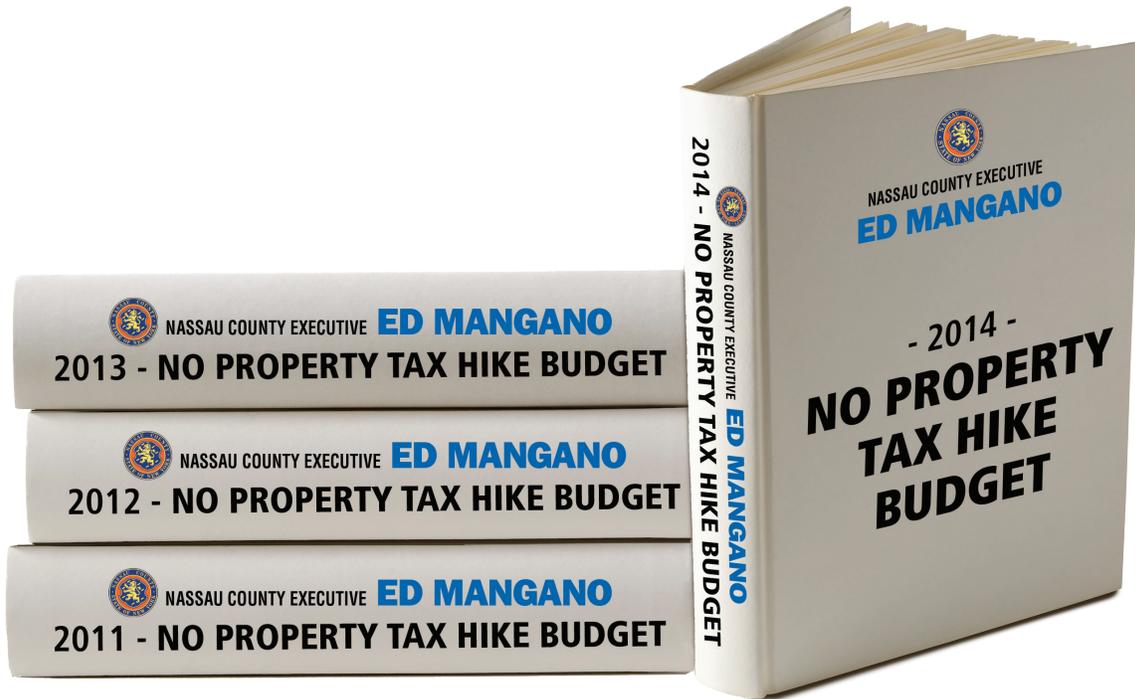


NASSAU COUNTY  
NEW YORK



EDWARD P. MANGANO  
COUNTY EXECUTIVE



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## ADOPTED BUDGET

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ADOPTED MULTI-YEAR  
FINANCIAL PLAN  
FISCAL 2014-2017

OCTOBER 28, 2013

ORDINANCE 164-2013

**2013**  
**New York State Local Government  
Performance and Efficiency Award**



**DEPARTMENT OF MANAGEMENT, BUDGET & FINANCE**

**Deputy County Executive**

**Timothy Sullivan**

**Acting Budget Director**

**Roseann D'Alleva**

**Office of Management & Budget**

**Finance & Operations Unit**

**Randy Ghisone**

**Robert Conroy**

**Ann Hulka**

**Steve Conkling**

**Martha Worsham**

**Irfan Qureshi**

**Narda Hall**

**Anthony Romano**

**Joseph Schiliro**

**Ryan Studdert**

**Thomas Love**

**Eleanor McCormack**

**John Macari**

**Grants Management Unit**

**Stephen Feiner**

**Richard Haemmerle**

**Project & Performance Management**

**Christopher Nolan**

**Douglas Cioffi**

**Steve Munzing**

**John Quinlan**

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## **EXECUTIVE SUMMARY**





### OVERVIEW

The Multi-Year Financial Plan (MYP) is used to guide decision making and long-term planning. 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.

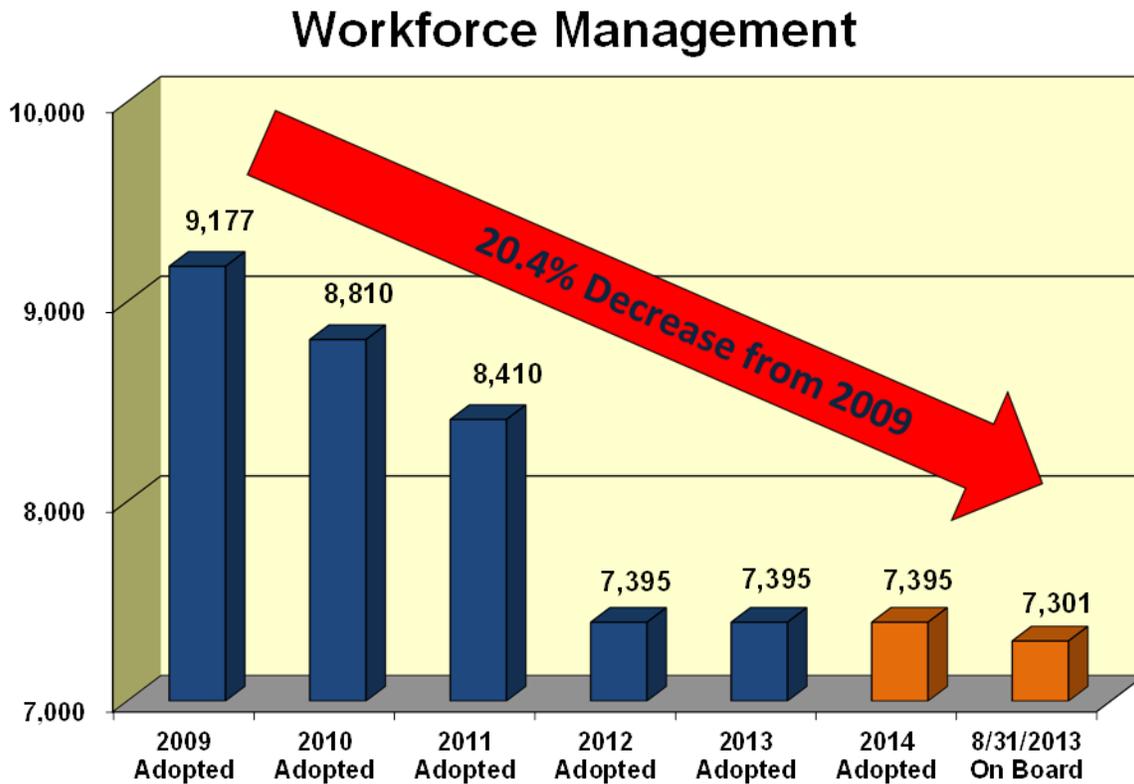
The 2014 Adopted Budget represents the fourth consecutive No-Property Tax Hike Budget of the Mangano Administration and the second consecutive budget that reduces spending from the prior year. The funding of employee fringe benefits presents a major challenge to the County. Over the past four years pension costs have more than doubled, while projected employee health insurance costs for family coverage are rising to nearly \$21,000.

The out-year gaps identified in this 2014-2017 MYP Update are smaller than those projected in recent years and smaller than those projected in the 2013 Adopted MYP. This was accomplished as a result of successful cost-cutting efforts during the first four years of the Mangano Administration. Some of the many accomplishments to achieve significant savings include:

- Reducing the County's budgeted workforce by over 20% to the County's lowest headcount in memory;
- Creating a Public-Private Partnership for the delivery of bus services – saving over \$30 million annually; and
- Creating a Public-Private Partnership for the delivery of healthcare services at the Correctional Center – saving over \$7 million annually.



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



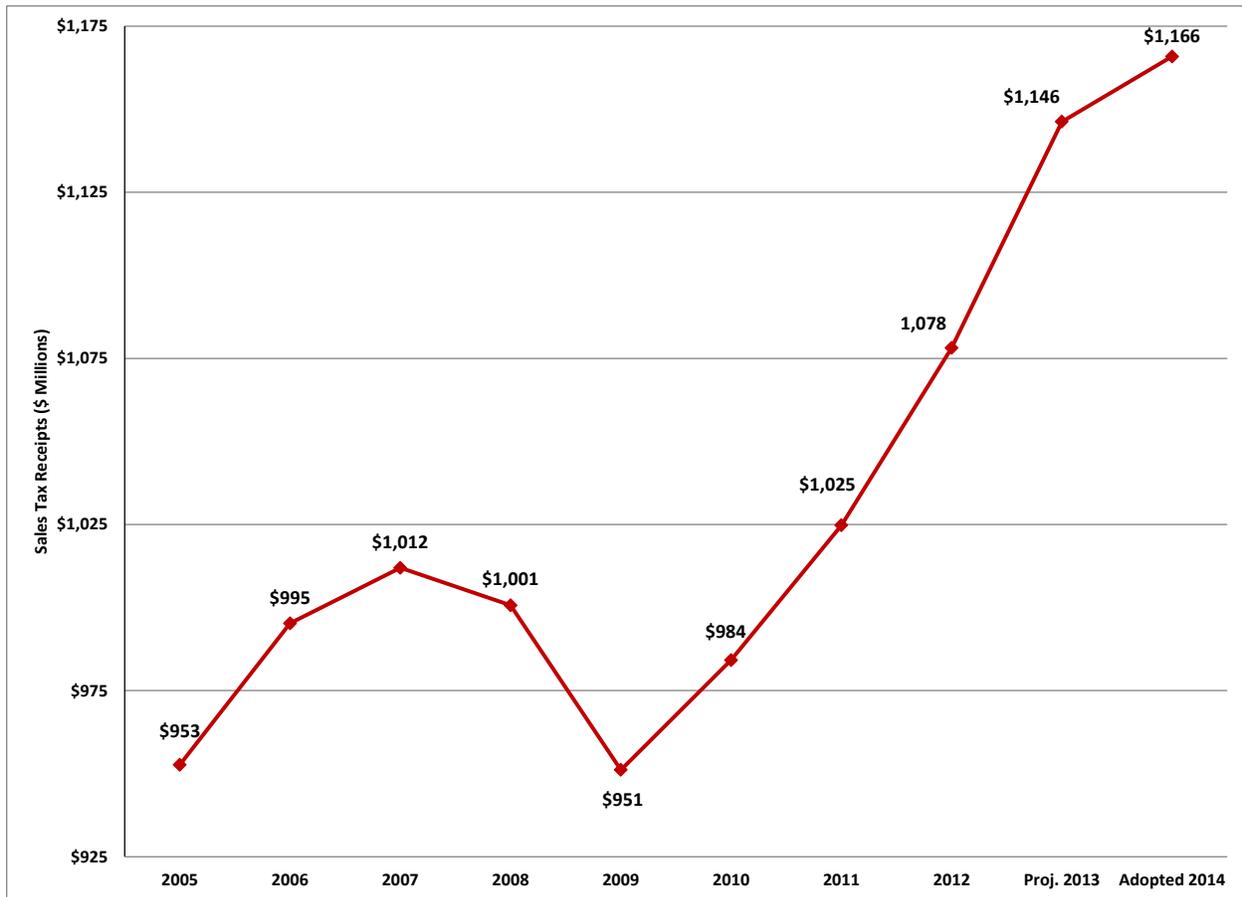
The coupling of this workforce reduction with a wage freeze imposed by the Nassau County Interim Finance Authority (NIFA) has enabled the County to avoid the large increases in salaries and wages that would have resulted from inherited labor contracts.

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 the Metropolitan Transportation Authority (MTA) proposal and provides significant operational benefits. The Public-Private Partnership with Veolia Transportation has improved deployment and on-time performance.

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 over \$7 million.

Positive signs indicate that the worst of a prolonged recession is over and that the economy is recovering. The chart below shows the dramatic drop in sales tax collections in 2009, a decrease of over 7%, and a steady increase since then.

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL

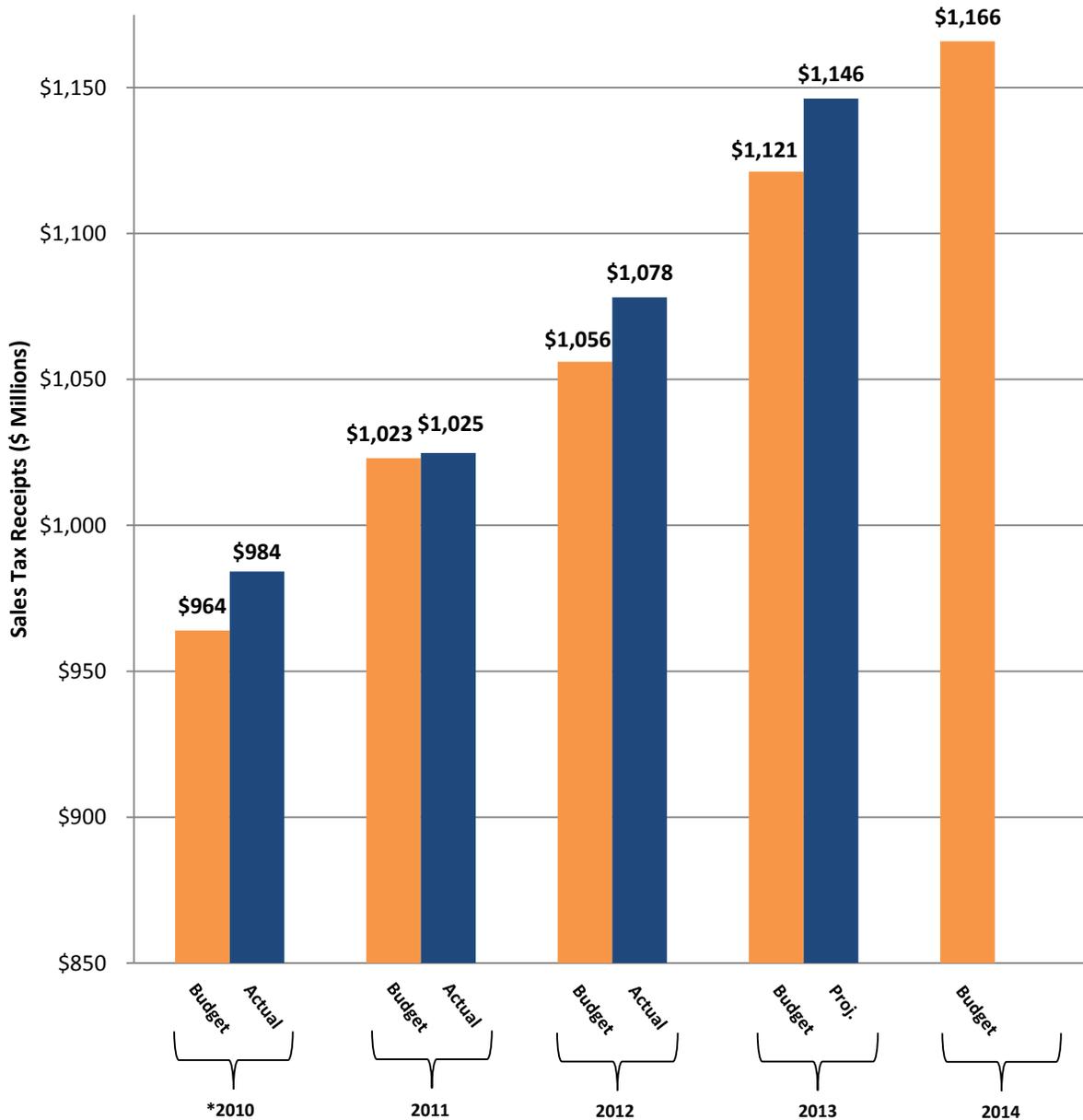


\*Excludes Energy Tax

Currently, year-to-date sales tax revenues have increased 6.7% from the prior year. Some of the growth results from rebuilding activity following Superstorm Sandy, but it also reflects a return to long-term economic trends and the economic strength of the region.



The Administration has historically budgeted sales tax conservatively and receipts have been favorable to budget as shown below.



\*Excludes Energy Tax

The good news here in Nassau is that the extensive actions undertaken by the Mangano Administration have firmly placed Nassau on the road to recovery. Hain Celestial chose to move its International Headquarters and its 500 jobs to Nassau County. Arizona Iced Tea, a cornerstone of Nassau County’s food and beverage industry, chose to keep its home here when it outgrew its corporate headquarters and needed a new facility. Grumman Studios built a 160,000

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



square-foot production facility to turn Nassau County into a true hub for film and TV. These actions demonstrate that businesses are willing to put their faith in Nassau County.

The Mangano Administration has tackled historical fiscal challenges head on by making the tough decisions needed to produce structural recurring savings and will continue doing so in order to meet any new challenges that may arise.

**Table 1: 2014-2017 Pre-Gap Closing Analysis**

MAJOR FUNDS					
E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	809,531,333	807,763,365	821,553,756	823,575,546
	AB - FRINGE BENEFITS	480,418,472	502,325,865	529,413,069	560,601,166
	AC - WORKERS COMPENSATION	28,022,281	28,022,281	28,022,281	28,022,281
	BB - EQUIPMENT	1,788,495	1,840,361	1,893,732	1,948,650
	DD - GENERAL EXPENSES	33,299,079	33,991,037	34,784,254	35,600,782
	DE - CONTRACTUAL SERVICES	237,247,536	238,161,928	241,323,883	244,574,727
	DF - UTILITY COSTS	39,563,757	38,648,883	37,399,660	35,781,824
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	98,451,669	122,202,216	126,430,652	124,917,202
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	71,622,370	73,733,541	75,908,047
	GG - PRINCIPAL	69,234,999	88,960,000	94,555,001	105,280,000
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	0	0	0
	HH - INTERFD CHGS INTERFUND CHARGES	20,316,649	28,484,304	28,225,213	25,034,350
	MM - MASS TRANSPORTATION	43,575,746	44,763,909	45,986,529	47,244,605
	NA - NCIFA EXPENDITURES	1,960,000	1,875,000	1,850,000	1,850,000
	OO - OTHER EXPENSE	264,129,711	282,153,645	272,880,020	258,230,105
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	142,290,000	145,135,800	148,038,516
	SS - RECIPIENT GRANTS	64,100,000	63,459,000	63,459,000	63,459,000
	TT - PURCHASED SERVICES	61,247,021	63,084,432	64,976,965	66,926,274
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	54,897,150	53,799,207	53,261,215
	XX - MEDICAID	253,257,500	253,257,500	253,257,500	253,257,500
	<b>Expenses Excluding Interdepartmental Transfers</b>		<b>2,789,811,937</b>	<b>2,872,803,246</b>	<b>2,923,680,063</b>
<b>Interdepartmental Transfers</b>		<b>417,475,485</b>	<b>445,847,126</b>	<b>442,674,045</b>	<b>438,644,539</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>3,207,287,422</b>	<b>3,318,650,372</b>	<b>3,366,354,108</b>	<b>3,397,156,329</b>
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	29,100,000	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	13,483,587	14,483,587	13,483,587	14,483,587
	BD - FINES & FORFEITS	67,901,789	67,411,985	67,411,985	67,411,985
	BE - INVEST INCOME	2,118,700	2,129,294	2,144,199	2,163,496
	BF - RENTS & RECOVERIES	22,368,636	18,266,595	17,138,311	19,210,027
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,198,740	11,198,740	11,198,740
	BH - DEPT REVENUES	165,798,625	165,798,625	165,798,625	165,798,625
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	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	3,552,000	3,280,000	3,280,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	77,487,910	96,616,723	99,107,156	93,230,846
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	SA - STATE AID REIMBURSEMENT OF EXPENSES	220,569,773	221,582,043	223,162,808	224,775,189
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	TB - PART COUNTY SALES TAX PART COUNTY	92,933,278	91,212,333	93,948,703	96,767,164
	TL - PROPERTY TAX	807,049,409	807,049,409	807,049,409	807,049,409
	TO - OTB 5% TAX	2,999,078	2,722,794	2,475,130	2,253,025
	TX - SPECIAL TAXS SPECIAL TAXES	30,101,000	30,101,000	30,101,000	30,101,000
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>2,789,811,937</b>	<b>2,824,100,741</b>	<b>2,860,862,465</b>	<b>2,895,005,841</b>
<b>Interdepartmental Transfers</b>		<b>417,475,485</b>	<b>445,847,126</b>	<b>442,674,045</b>	<b>438,644,539</b>
<b>Revenues Including Interdepartmental Transfers</b>		<b>3,207,287,422</b>	<b>3,269,947,867</b>	<b>3,303,536,510</b>	<b>3,333,650,380</b>
<b>Projected Surplus / (Gap)</b>		<b>0</b>	<b>(48,702,505)</b>	<b>(62,817,597)</b>	<b>(63,505,949)</b>



**Table 2: 2014-17  
Gap Closing Plan (Major Funds)  
(In millions)**

<b>MYP 2014 - 2017</b>				
	<b>2014 Adopted</b>	<b>2015 Adopted Plan</b>	<b>2016 Adopted Plan</b>	<b>2017 Adopted Plan</b>
<b>Current Baseline Gap</b>	-	(48.7)	(62.8)	(63.5)
<b>Gap Closing Options</b>				
<u>Expense/Revenue Actions</u>				
Video Lottery Terminals		19.0	19.0	20.0
Office Consolidation		3.0	7.0	7.0
Improve Detainee to Staff Ratio at Correctional Center		3.0	5.0	5.0
Strategic Sourcing		2.0	5.0	5.0
207 C Reform		2.0	2.0	2.0
ERP Implementation			2.0	2.0
<u>Financing Options/Asset Sales</u>				
Sale of Surplus County Property		5.0	5.0	5.0
<u>NYS Actions</u>				
Mandate Reform		10.0	10.0	10.0
Other NYS Initiatives (e.g. speed cameras, etc)		8.0	12.0	12.0
<b>Gap Closing Actions</b>		<b>52.0</b>	<b>67.0</b>	<b>68.0</b>
<b>Surplus/ (Deficit)</b>		<b>3.3</b>	<b>4.2</b>	<b>4.5</b>

**Discussion of Gap Closing Actions**

*Video Lottery Terminals*

In 2013, the New York State Legislature enacted a law which allows certain Off-Track Betting Corporations in New York State to host video lottery terminals (VLT’s). This law designates Nassau County as a “newly eligible municipality” which would give it the right to share in the profits produced by these terminals. The MYP reflects recognition of the County share of these proceeds beginning in 2015

*Office Consolidation*

The County’s dramatic workforce reduction has opened possibilities for centralization and downsizing of office space. The County will look to streamline office space beginning in 2015.

*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.

#### *Strategic Sourcing*

The County is pursuing efficiencies and savings through strategic sourcing, as recommended by Grant Thornton LLP in its NIFA commissioned report. The County has selected a vendor and has already garnered savings.

#### *207-c Reform*

Cases falling under New York General Municipal Law §207-c 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”.

#### *ERP Implementation*

The new ERP system will streamline core business processes that will lead to efficiencies and savings. This initiative is currently underway and was recommended by Grant Thornton LLP in its NIFA commissioned report.

#### *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.

#### *Mandate Reform*

New York State has begun to realize the enormous burdens placed on local governments through State mandated programs. Beginning in 2006 NYS enacted a Medicaid cap at 3% that will decline to 2% in 2013, 1% in 2014 and finally down to zero for 2015.

Recent audits performed by the 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 other NYS mandated programs in areas such as public assistance.

#### *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 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).



**Table 3: 2014-17 After-Gap Closing Plan**

<b>MAJOR FUNDS</b>					
<b>E/R</b>	<b>Object</b>	<b>2014 Adopted Budget</b>	<b>2015 Plan</b>	<b>2016 Plan</b>	<b>2017 Plan</b>
<b>EXP</b>	AA - SALARIES, WAGES & FEES	809,531,333	802,263,365	811,053,756	813,075,546
	AB - FRINGE BENEFITS	480,418,472	502,325,865	529,413,069	560,601,166
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	BB - EQUIPMENT	1,788,495	1,840,361	1,893,732	1,948,650
	DD - GENERAL EXPENSES	33,299,079	33,991,037	34,784,254	35,600,782
	DE - CONTRACTUAL SERVICES	237,247,536	236,161,928	235,323,883	238,574,727
	DF - UTILITY COSTS	39,563,757	38,648,883	37,399,660	35,781,824
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	98,451,669	122,202,216	126,430,652	124,917,202
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	71,622,370	73,733,541	75,908,047
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	SS - RECIPIENT GRANTS	64,100,000	63,459,000	63,459,000	63,459,000
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	XX - MEDICAID	253,257,500	253,257,500	253,257,500	253,257,500
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>2,789,811,937</b>	<b>2,852,803,246</b>	<b>2,892,680,063</b>	<b>2,927,511,790</b>
	<b>Interdepartmental Transfers</b>	<b>417,475,485</b>	<b>445,847,126</b>	<b>442,674,045</b>	<b>438,644,539</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>3,207,287,422</b>	<b>3,298,650,372</b>	<b>3,335,354,108</b>	<b>3,366,156,329</b>
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	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	3,552,000	3,280,000	3,280,000
	BS - OTB NON-TAX REVENUE	0	19,000,000	19,000,000	20,000,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	77,487,910	96,616,723	99,107,156	93,230,846
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	147,061,668	147,061,668	147,061,668	147,061,668
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<b>Revenues Including Interdepartmental Transfers</b>		<b>3,207,287,422</b>	<b>3,301,947,867</b>	<b>3,339,536,510</b>	<b>3,370,650,380</b>
<b>Projected Surplus / (Gap)</b>		<b>0</b>	<b>3,297,495</b>	<b>4,182,403</b>	<b>4,494,051</b>



## **FUND AND DEPARTMENTAL DETAIL**



# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



MAJOR FUNDS					
E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	809,531,333	807,763,365	821,553,756	823,575,546
	AB - FRINGE BENEFITS	480,418,472	502,325,865	529,413,069	560,601,166
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	DE - CONTRACTUAL SERVICES	237,247,536	238,161,928	241,323,883	244,574,727
	DF - UTILITY COSTS	39,563,757	38,648,883	37,399,660	35,781,824
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	98,451,669	122,202,216	126,430,652	124,917,202
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	71,622,370	73,733,541	75,908,047
	GG - PRINCIPAL	69,234,999	88,960,000	94,555,001	105,280,000
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	0	0	0
	HD - DEBT SERVICE CHARGEBACKS	325,097,477	353,469,118	350,296,037	346,266,531
	HF - INTER DEPARTMENTAL CHARGES	92,378,008	92,378,008	92,378,008	92,378,008
	HH - INTERFD CHGS INTERFUND CHARGES	20,316,649	28,484,304	28,225,213	25,034,350
	MM - MASS TRANSPORTATION	43,575,746	44,763,909	45,986,529	47,244,605
	NA - NCIFA EXPENDITURES	1,960,000	1,875,000	1,850,000	1,850,000
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	BC - PERMITS & LICENSES	13,483,587	14,483,587	13,483,587	14,483,587
	BD - FINES & FORFEITS	67,901,789	67,411,985	67,411,985	67,411,985
	BE - INVEST INCOME	2,118,700	2,129,294	2,144,199	2,163,496
	BF - RENTS & RECOVERIES	22,368,636	18,266,595	17,138,311	19,210,027
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,198,740	11,198,740	11,198,740
	BH - DEPT REVENUES	165,798,625	165,798,625	165,798,625	165,798,625
	BI - CAP BACKCHARGES	100,000	100,000	100,000	100,000
	BJ - INTERDEPT REVENUES	92,378,008	92,378,008	92,378,008	92,378,008
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,424,089	10,595,989	10,029,649	8,601,439
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	3,552,000	3,280,000	3,280,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	353,469,118	350,296,037	346,266,531
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	77,487,910	96,616,723	99,107,156	93,230,846
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	147,061,668	147,061,668	147,061,668	147,061,668
	SA - STATE AID REIMBURSEMENT OF EXPENSES	220,569,773	221,582,043	223,162,808	224,775,189
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,072,930,055	1,105,117,957	1,138,271,495	1,172,419,640
	TB - PART COUNTY SALES TAX PART COUNTY	92,933,278	91,212,333	93,948,703	96,767,164
	TL - PROPERTY TAX	807,049,409	807,049,409	807,049,409	807,049,409
	TO - OTB 5% TAX	2,999,078	2,722,794	2,475,130	2,253,025
	TX - SPECIAL TAXES SPECIAL TAXES	30,101,000	30,101,000	30,101,000	30,101,000
<b>REV Total</b>		<b>3,207,287,422</b>	<b>3,269,947,867</b>	<b>3,303,536,510</b>	<b>3,333,650,380</b>
<b>Projected Surplus / (Gap)</b>		<b>0</b>	<b>(48,702,505)</b>	<b>(62,817,597)</b>	<b>(63,505,949)</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



GENERAL FUND					
E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	362,099,638	358,989,159	365,389,818	363,841,071
	AB - FRINGE BENEFITS	231,600,136	241,518,979	255,576,214	270,824,995
	AC - WORKERS COMPENSATION	17,250,236	17,250,236	17,250,236	17,250,236
	BB - EQUIPMENT	1,184,377	1,218,724	1,254,067	1,290,435
	DD - GENERAL EXPENSES	24,039,746	24,676,826	25,350,200	26,043,170
	DE - CONTRACTUAL SERVICES	219,216,136	219,607,618	222,231,498	224,928,663
	DF - UTILITY COSTS	35,576,993	34,667,308	33,406,291	31,778,612
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	71,622,370	73,733,541	75,908,047
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	0	0	0
	HD - DEBT SERVICE CHARGEBACKS	308,199,125	336,666,027	333,052,068	329,397,193
	HF - INTER DEPARTMENTAL CHARGES	44,356,536	44,356,536	44,356,536	44,356,536
	HH - INTERFD CHGS INTERFUND CHARGES	20,316,649	28,484,304	28,225,213	25,034,350
	MM - MASS TRANSPORTATION	43,575,746	44,763,909	45,986,529	47,244,605
	NA - NCIFA EXPENDITURES	1,960,000	1,875,000	1,850,000	1,850,000
	OO - OTHER EXPENSE	60,471,085	88,246,368	89,466,112	90,716,433
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	142,290,000	145,135,800	148,038,516
	SS - RECIPIENT GRANTS	64,100,000	63,459,000	63,459,000	63,459,000
	TT - PURCHASED SERVICES	61,247,021	63,084,432	64,976,965	66,926,274
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	54,897,150	53,799,207	53,261,215
	XX - MEDICAID	253,257,500	253,257,500	253,257,500	253,257,500
<b>EXP Total</b>		<b>2,032,118,613</b>	<b>2,095,931,445</b>	<b>2,122,756,794</b>	<b>2,140,406,849</b>
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	29,100,000	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	9,755,087	10,755,087	9,755,087	10,755,087
	BD - FINES & FORFEITS	65,151,789	64,661,985	64,661,985	64,661,985
	BE - INVEST INCOME	1,830,000	1,839,150	1,852,024	1,868,692
	BF - RENTS & RECOVERIES	22,302,496	18,200,455	17,072,171	19,143,887
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,198,740	11,198,740	11,198,740
	BH - DEPT REVENUES	128,857,525	128,857,525	128,857,525	128,857,525
	BI - CAP BACKCHARGES	100,000	100,000	100,000	100,000
	BJ - INTERDEPT REVENUES	81,949,529	81,949,529	81,949,529	81,949,529
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,424,089	10,595,989	10,029,649	8,601,439
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	46,207,674	54,375,329	54,116,238	50,925,375
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	140,833,760	140,833,760	140,833,760	140,833,760
	SA - STATE AID REIMBURSEMENT OF EXPENSES	219,835,773	220,848,043	222,428,808	224,041,189
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,072,930,055	1,105,117,957	1,138,271,495	1,172,419,640
	TB - PART COUNTY SALES TAX PART COUNTY	92,933,278	91,212,333	93,948,703	96,767,164
	TL - PROPERTY TAX	80,509,740	80,509,740	80,509,740	80,509,740
	TO - OTB 5% TAX	2,999,078	2,722,794	2,475,130	2,253,025
	TX - SPECIAL TAXES SPECIAL TAXES	6,200,000	6,200,000	6,200,000	6,200,000
<b>REV Total</b>		<b>2,032,118,613</b>	<b>2,059,078,416</b>	<b>2,093,360,585</b>	<b>2,130,186,778</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## FIRE COMMISSION FUND

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	10,196,409	10,245,998	10,414,476	10,457,468
	AB - FRINGE BENEFITS	5,041,677	5,235,995	5,538,987	5,878,087
	BB - EQUIPMENT	29,000	29,841	30,706	31,597
	DD - GENERAL EXPENSES	232,300	239,037	245,969	253,102
	DE - CONTRACTUAL SERVICES	5,611,500	5,774,234	5,941,686	6,113,995
	HD - DEBT SERVICE CHARGEBACKS	295,935	282,286	305,986	280,374
	HF - INTER DEPARTMENTAL CHARGES	2,158,663	2,158,663	2,158,663	2,158,663
<b>EXP Total</b>		<b>23,565,484</b>	<b>23,966,053</b>	<b>24,636,473</b>	<b>25,173,287</b>
REV	BH - DEPT REVENUES	7,475,600	7,475,600	7,475,600	7,475,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	145,000	145,000	145,000	145,000
	TL - PROPERTY TAX	15,944,884	15,944,884	15,944,884	15,944,884
<b>REV Total</b>		<b>23,565,484</b>	<b>23,565,484</b>	<b>23,565,484</b>	<b>23,565,484</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## POLICE DISTRICT FUND

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	212,598,430	213,602,948	217,965,475	220,572,084
	AB - FRINGE BENEFITS	118,243,742	124,034,810	130,063,922	137,541,587
	AC - WORKERS COMPENSATION	6,941,232	6,941,232	6,941,232	6,941,232
	BB - EQUIPMENT	227,247	233,837	240,618	247,596
	DD - GENERAL EXPENSES	5,377,678	5,388,629	5,442,909	5,498,926
	DE - CONTRACTUAL SERVICES	1,040,500	1,070,675	1,101,724	1,133,674
	DF - UTILITY COSTS	1,354,564	1,349,271	1,360,917	1,370,594
	HD - DEBT SERVICE CHARGEBACKS	2,239,666	2,237,043	2,254,319	2,244,344
	HF - INTER DEPARTMENTAL CHARGES	21,241,297	21,241,297	21,241,297	21,241,297
	OO - OTHER EXPENSE	2,750,000	768,750	787,969	807,668
<b>EXP Total</b>		<b>372,014,356</b>	<b>376,868,490</b>	<b>387,400,381</b>	<b>397,599,002</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	272,757	274,666	277,138
	BH - DEPT REVENUES	3,883,000	3,883,000	3,883,000	3,883,000
	BJ - INTERDEPT REVENUES	554,189	554,189	554,189	554,189
	TL - PROPERTY TAX	361,727,267	361,727,267	361,727,267	361,727,267
<b>REV Total</b>		<b>372,014,356</b>	<b>372,015,713</b>	<b>372,017,622</b>	<b>372,020,094</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## POLICE HEADQUARTERS FUND

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	224,636,856	224,925,260	227,783,986	228,704,923
	AB - FRINGE BENEFITS	125,532,917	131,536,081	138,233,947	146,356,496
	AC - WORKERS COMPENSATION	3,830,813	3,830,813	3,830,813	3,830,813
	BB - EQUIPMENT	347,871	357,959	368,340	379,022
	DD - GENERAL EXPENSES	3,649,355	3,686,546	3,745,177	3,805,585
	DE - CONTRACTUAL SERVICES	11,379,400	11,709,403	12,048,975	12,398,396
	DF - UTILITY COSTS	2,632,200	2,632,304	2,632,453	2,632,618
	HD - DEBT SERVICE CHARGEBACKS	14,362,751	14,283,762	14,683,664	14,344,620
	HF - INTER DEPARTMENTAL CHARGES	24,621,512	24,621,512	24,621,512	24,621,512
	OO - OTHER EXPENSE	250,000	256,250	262,656	269,223
<b>EXP Total</b>		<b>411,243,675</b>	<b>417,839,890</b>	<b>428,211,523</b>	<b>437,343,207</b>
REV	BC - PERMITS & LICENSES	900,000	900,000	900,000	900,000
	BE - INVEST INCOME	17,300	17,387	17,508	17,666
	BF - RENTS & RECOVERIES	66,140	66,140	66,140	66,140
	BH - DEPT REVENUES	25,582,500	25,582,500	25,582,500	25,582,500
	BJ - INTERDEPT REVENUES	9,874,290	9,874,290	9,874,290	9,874,290
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	381,327	381,327	381,327	381,327
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,064,600	1,064,600	1,064,600	1,064,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	589,000	589,000	589,000
	TL - PROPERTY TAX	348,867,518	348,867,518	348,867,518	348,867,518
	TX - SPECIAL TAXES SPECIAL TAXES	23,901,000	23,901,000	23,901,000	23,901,000
<b>REV Total</b>		<b>411,243,675</b>	<b>411,243,762</b>	<b>411,243,883</b>	<b>411,244,041</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## DEBT SERVICE FUND

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	FF - INTEREST	98,451,669	122,202,216	126,430,652	124,917,202
	GG - PRINCIPAL	69,234,999	88,960,000	94,555,001	105,280,000
	OO - OTHER EXPENSE	200,658,626	192,882,277	182,363,283	166,436,781
<b>EXP Total</b>		<b>368,345,294</b>	<b>404,044,493</b>	<b>403,348,936</b>	<b>396,633,983</b>
REV	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	3,552,000	3,280,000	3,280,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	353,469,118	350,296,037	346,266,531
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	30,898,909	41,860,067	44,609,591	41,924,144
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,163,308	5,163,308	5,163,308	5,163,308
<b>REV Total</b>		<b>368,345,294</b>	<b>404,044,493</b>	<b>403,348,936</b>	<b>396,633,983</b>

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# FISCAL 2014–2017 MULTI-YEAR FINANCIAL

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## AC - DEPARTMENT OF INVESTIGATIONS

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	DD - GENERAL EXPENSES	100	103	106	109
	DE - CONTRACTUAL SERVICES	5,300	5,454	5,612	5,775
<b>EXP Total</b>		<b>5,400</b>	<b>5,557</b>	<b>5,718</b>	<b>5,884</b>

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## FISCAL 2014–2017 MULTI-YEAR FINANCIAL

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### AR - ASSESSMENT REVIEW COMMISSION

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	2,137,456	2,103,835	2,105,309	2,106,812
	DD - GENERAL EXPENSES	33,033	33,991	34,977	35,991
	DE - CONTRACTUAL SERVICES	44,500	45,791	47,118	48,485
<b>EXP Total</b>		<b>2,214,989</b>	<b>2,183,616</b>	<b>2,187,404</b>	<b>2,191,288</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## AS - ASSESSMENT DEPARTMENT

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	9,414,467	9,248,082	9,252,429	9,256,863
	BB - EQUIPMENT	5,000	5,145	5,294	5,448
	DD - GENERAL EXPENSES	303,900	312,713	321,782	331,113
	DE - CONTRACTUAL SERVICES	3,539,000	3,641,631	3,747,238	3,855,908
<b>EXP Total</b>		<b>13,262,367</b>	<b>13,207,571</b>	<b>13,326,743</b>	<b>13,449,332</b>
REV	BH - DEPT REVENUES	1,615,000	1,615,000	1,615,000	1,615,000
<b>REV Total</b>		<b>1,615,000</b>	<b>1,615,000</b>	<b>1,615,000</b>	<b>1,615,000</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## AT - COUNTY ATTORNEY

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	9,020,570	8,986,914	8,991,686	8,996,553
	BB - EQUIPMENT	15,000	15,435	15,883	16,343
	DD - GENERAL EXPENSES	494,100	508,429	523,173	538,345
	DE - CONTRACTUAL SERVICES	5,000,000	5,145,000	5,294,205	5,447,737
<b>EXP Total</b>		<b>14,529,670</b>	<b>14,655,778</b>	<b>14,824,947</b>	<b>14,998,979</b>
REV	BD - FINES & FORFEITS	592,500	592,500	592,500	592,500
	BF - RENTS & RECOVERIES	1,915,000	1,915,000	1,915,000	1,915,000
	BH - DEPT REVENUES	125,000	125,000	125,000	125,000
	BJ - INTERDEPT REVENUES	712,527	712,527	712,527	712,527
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	55,000	55,000	55,000	55,000
	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>3,775,027</b>	<b>3,775,027</b>	<b>3,775,027</b>	<b>3,775,027</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	3,191,360	5,061,544	8,432,841	7,020,378
	AB - FRINGE BENEFITS	27,558,580	28,816,680	30,471,101	32,226,033
	AC - WORKERS COMPENSATION	9,114,275	9,114,275	9,114,275	9,114,275
	BB - EQUIPMENT	5,000	5,145	5,294	5,448
	DD - GENERAL EXPENSES	117,105	120,501	123,996	127,591
	DE - CONTRACTUAL SERVICES	2,916,766	3,001,352	3,088,391	3,177,955
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	71,622,370	73,733,541	75,908,047
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	0	0	0
	HD - DEBT SERVICE CHARGEBACKS	308,199,125	336,666,027	333,052,068	329,397,193
	HF - INTER DEPARTMENTAL CHARGES	5,149,385	5,149,385	5,149,385	5,149,385
	HH - INTERFD CHGS INTERFUND CHARGES	20,306,649	28,474,304	28,215,213	25,024,350
	NA - NCIFA EXPENDITURES	1,960,000	1,875,000	1,850,000	1,850,000
	OO - OTHER EXPENSE	35,447,168	42,848,728	43,685,406	44,543,085
<b>EXP Total</b>		<b>496,538,102</b>	<b>532,755,311</b>	<b>536,921,512</b>	<b>533,543,740</b>
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BD - FINES & FORFEITS	1,190,000	1,190,000	1,190,000	1,190,000
	BF - RENTS & RECOVERIES	5,730,301	5,730,301	5,730,301	5,730,301
	BG - REVENUE OFFSET TO EXPENSE	10,898,740	10,898,740	10,898,740	10,898,740
	BH - DEPT REVENUES	620,000	620,000	620,000	620,000
	BJ - INTERDEPT REVENUES	55,936,740	55,936,740	55,936,740	55,936,740
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,424,089	10,595,989	10,029,649	8,601,439
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	38,676,274	46,843,929	46,584,838	43,393,975
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	92,400	92,400	92,400	92,400
	SA - STATE AID REIMBURSEMENT OF EXPENSES	769,700	232,200	232,200	232,200
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,072,930,055	1,105,117,957	1,138,271,495	1,172,419,640
	TB - PART COUNTY SALES TAX PART COUNTY	92,933,278	91,212,333	93,948,703	96,767,164
	TL - PROPERTY TAX	80,509,740	80,509,740	80,509,740	80,509,740
	TO - OTB 5% TAX	2,999,078	2,722,794	2,475,130	2,253,025
<b>REV Total</b>		<b>1,382,710,395</b>	<b>1,411,703,123</b>	<b>1,446,519,936</b>	<b>1,478,645,364</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	1,687,265	1,661,456	1,664,010	1,666,616
	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>1,705,065</b>	<b>1,679,772</b>	<b>1,682,858</b>	<b>1,686,010</b>
REV	BC - PERMITS & LICENSES	3,565,000	4,565,000	3,565,000	4,565,000
	BD - FINES & FORFEITS	600,000	600,000	600,000	600,000
	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>4,210,200</b>	<b>5,210,200</b>	<b>4,210,200</b>	<b>5,210,200</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	117,264,859	115,251,320	117,479,783	117,569,687
	AC - WORKERS COMPENSATION	5,907,268	5,907,268	5,907,268	5,907,268
	BB - EQUIPMENT	124,000	127,596	131,296	135,104
	DD - GENERAL EXPENSES	3,257,630	3,352,101	3,449,312	3,549,342
	DE - CONTRACTUAL SERVICES	16,280,989	16,615,518	16,956,995	17,305,568
	DF - UTILITY COSTS	3,373,883	3,327,154	3,367,756	3,383,543
<b>EXP Total</b>		<b>146,208,629</b>	<b>144,580,957</b>	<b>147,292,411</b>	<b>147,850,513</b>
REV	BD - FINES & FORFEITS	13,000	13,000	13,000	13,000
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	2,670,000	2,670,000	2,670,000	2,670,000
	BJ - INTERDEPT REVENUES	150,000	150,000	150,000	150,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	10,711,625	10,711,625	10,711,625	10,711,625
	SA - STATE AID REIMBURSEMENT OF EXPENSES	250,000	250,000	250,000	250,000
<b>REV Total</b>		<b>14,094,625</b>	<b>14,094,625</b>	<b>14,094,625</b>	<b>14,094,625</b>

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## FISCAL 2014–2017 MULTI-YEAR FINANCIAL

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### CE - COUNTY EXECUTIVE

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	1,733,129	1,734,116	1,735,124	1,736,151
	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>2,047,961</b>	<b>2,058,070</b>	<b>2,068,463</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	2,311,072	2,283,435	2,285,940	2,288,495
	BB - EQUIPMENT	1,000	1,029	1,059	1,090
	DD - GENERAL EXPENSES	1,602,100	1,648,561	1,696,369	1,745,564
<b>EXP Total</b>		<b>3,914,172</b>	<b>3,933,025</b>	<b>3,983,368</b>	<b>4,035,149</b>
REV	BJ - INTERDEPT REVENUES	1,273,937	1,273,937	1,273,937	1,273,937
<b>REV Total</b>		<b>1,273,937</b>	<b>1,273,937</b>	<b>1,273,937</b>	<b>1,273,937</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## CL - COUNTY CLERK

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	5,169,609	5,103,139	5,105,349	5,107,603
	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>5,819,609</b>	<b>5,771,989</b>	<b>5,793,595</b>	<b>5,815,809</b>
REV	BD - FINES & FORFEITS	100,000	100,000	100,000	100,000
	BH - DEPT REVENUES	36,450,618	36,450,618	36,450,618	36,450,618
<b>REV Total</b>		<b>36,550,618</b>	<b>36,550,618</b>	<b>36,550,618</b>	<b>36,550,618</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## CO - COUNTY COMPTROLLER

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	6,426,629	6,364,855	6,368,110	6,371,429
	BB - EQUIPMENT	5,000	5,145	5,294	5,448
	DD - GENERAL EXPENSES	125,000	128,625	132,355	136,193
	DE - CONTRACTUAL SERVICES	623,500	641,582	660,187	679,333
<b>EXP Total</b>		<b>7,180,129</b>	<b>7,140,207</b>	<b>7,165,946</b>	<b>7,192,403</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 2014–2017 MULTI-YEAR FINANCIAL



## CS - CIVIL SERVICE

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	4,568,725	4,497,283	4,497,993	4,498,717
	DD - GENERAL EXPENSES	287,400	295,735	304,311	313,136
	HH - INTERFD CHGS INTERFUND CHARGES	10,000	10,000	10,000	10,000
<b>EXP Total</b>		<b>4,866,125</b>	<b>4,803,018</b>	<b>4,812,304</b>	<b>4,821,853</b>
REV	BF - RENTS & RECOVERIES	138,000	138,000	138,000	138,000
	BH - DEPT REVENUES	325,000	325,000	325,000	325,000
<b>REV Total</b>		<b>463,000</b>	<b>463,000</b>	<b>463,000</b>	<b>463,000</b>

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# FISCAL 2014–2017 MULTI-YEAR FINANCIAL

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## CT - COURTS

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AB - FRINGE BENEFITS	1,545,938	1,621,213	1,719,178	1,823,187
<b>EXP Total</b>		<b>1,545,938</b>	<b>1,621,213</b>	<b>1,719,178</b>	<b>1,823,187</b>
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,507,290	1,507,290	1,507,290	1,507,290
<b>REV Total</b>		<b>1,507,290</b>	<b>1,507,290</b>	<b>1,507,290</b>	<b>1,507,290</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## DA - DISTRICT ATTORNEY

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	29,054,886	28,949,552	29,518,048	29,054,807
	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	1,281,608	1,318,775	1,357,019	1,396,373
<b>EXP Total</b>		<b>31,414,294</b>	<b>31,377,383</b>	<b>32,016,286</b>	<b>31,625,494</b>
REV	BH - DEPT REVENUES	12,000	12,000	12,000	12,000
	BJ - INTERDEPT REVENUES	372,327	372,327	372,327	372,327
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	275,000	275,000	275,000	275,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	30,600	30,600	30,600	30,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,800	62,800	62,800	62,800
<b>REV Total</b>		<b>752,727</b>	<b>752,727</b>	<b>752,727</b>	<b>752,727</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## EL - BOARD OF ELECTIONS

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	14,529,299	14,427,845	14,443,017	14,458,492
	BB - EQUIPMENT	112,500	115,763	119,120	122,574
	DD - GENERAL EXPENSES	2,252,400	2,317,720	2,384,933	2,454,097
	DE - CONTRACTUAL SERVICES	725,082	746,109	767,747	790,011
<b>EXP Total</b>		<b>17,619,281</b>	<b>17,607,436</b>	<b>17,714,816</b>	<b>17,825,174</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 2014–2017 MULTI-YEAR FINANCIAL

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### EM - EMERGENCY MANAGEMENT

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	827,773	825,791	826,557	827,338
	DD - GENERAL EXPENSES	15,500	15,950	16,412	16,888
<b>EXP Total</b>		<b>843,273</b>	<b>841,740</b>	<b>842,969</b>	<b>844,226</b>
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	778,663	778,663	778,663	778,663
<b>REV Total</b>		<b>778,663</b>	<b>778,663</b>	<b>778,663</b>	<b>778,663</b>

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# FISCAL 2014–2017 MULTI-YEAR FINANCIAL

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## FB - FRINGE BENEFIT

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AB - FRINGE BENEFITS	202,495,618	211,081,086	223,385,935	236,775,775
<b>EXP Total</b>		<b>202,495,618</b>	<b>211,081,086</b>	<b>223,385,935</b>	<b>236,775,775</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## HE - HEALTH DEPARTMENT

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	13,874,046	13,559,551	13,572,208	13,585,119
	BB - EQUIPMENT	53,000	54,537	56,119	57,746
	DD - GENERAL EXPENSES	1,431,050	1,472,550	1,515,254	1,559,197
	DE - CONTRACTUAL SERVICES	402,330	413,998	426,003	438,358
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER DEPARTMENTAL CHARGES	5,965,837	5,965,837	5,965,837	5,965,837
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	142,290,000	145,135,800	148,038,516
<b>EXP Total</b>		<b>166,226,263</b>	<b>168,756,473</b>	<b>171,671,222</b>	<b>174,644,772</b>
REV	BC - PERMITS & LICENSES	5,480,087	5,480,087	5,480,087	5,480,087
	BD - FINES & FORFEITS	150,000	150,000	150,000	150,000
	BF - RENTS & RECOVERIES	1,470,000	1,470,000	1,470,000	1,470,000
	BH - DEPT REVENUES	1,313,700	1,313,700	1,313,700	1,313,700
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	57,100	57,100	57,100	57,100
	SA - STATE AID REIMBURSEMENT OF EXPENSES	82,698,500	84,248,270	85,829,035	87,441,416
<b>REV Total</b>		<b>91,169,387</b>	<b>92,719,157</b>	<b>94,299,922</b>	<b>95,912,303</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	748,800	749,026	749,257	749,492
	DD - GENERAL EXPENSES	2,000	2,058	2,118	2,179
	HF - INTER DEPARTMENTAL CHARGES	137,868	137,868	137,868	137,868
<b>EXP Total</b>		<b>888,668</b>	<b>888,952</b>	<b>889,242</b>	<b>889,539</b>
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	436,120	436,120	436,120	436,120
	SA - STATE AID REIMBURSEMENT OF EXPENSES	234,780	234,780	234,780	234,780
<b>REV Total</b>		<b>670,900</b>	<b>670,900</b>	<b>670,900</b>	<b>670,900</b>

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## FISCAL 2014–2017 MULTI-YEAR FINANCIAL

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### HR - COMMISSION ON HUMAN RIGHTS

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	548,518	537,562	537,611	537,661
	DD - GENERAL EXPENSES	5,450	5,608	5,771	5,938
	DE - CONTRACTUAL SERVICES	11,000	11,319	11,647	11,985
<b>EXP Total</b>		<b>564,968</b>	<b>554,489</b>	<b>555,029</b>	<b>555,584</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## HS - DEPARTMENT OF HUMAN SERVICES

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	5,500,889	5,387,455	5,392,707	5,398,064
	DD - GENERAL EXPENSES	701,898	722,253	743,198	764,751
	DE - CONTRACTUAL SERVICES	25,913,873	26,665,375	27,438,671	28,234,393
	HF - INTER DEPARTMENTAL CHARGES	3,571,363	3,571,363	3,571,363	3,571,363
<b>EXP Total</b>		<b>35,688,023</b>	<b>36,346,446</b>	<b>37,145,939</b>	<b>37,968,570</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	5,543,758	5,543,758	5,543,758	5,543,758
	SA - STATE AID REIMBURSEMENT OF EXPENSES	10,314,824	10,314,824	10,314,824	10,314,824
<b>REV Total</b>		<b>16,277,862</b>	<b>16,277,862</b>	<b>16,277,862</b>	<b>16,277,862</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## IT - INFORMATION TECHNOLOGY

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	7,102,898	6,971,782	6,983,344	6,995,137
	DD - GENERAL EXPENSES	347,750	357,835	368,212	378,890
	DE - CONTRACTUAL SERVICES	10,411,816	10,713,759	11,024,458	11,344,167
	DF - UTILITY COSTS	3,868,318	3,868,318	3,868,318	3,868,318
<b>EXP Total</b>		<b>21,730,782</b>	<b>21,911,693</b>	<b>22,244,331</b>	<b>22,586,512</b>
REV	BH - DEPT REVENUES	40,000	40,000	40,000	40,000
	BI - CAP BACKCHARGES	100,000	100,000	100,000	100,000
	BJ - INTERDEPT REVENUES	4,956,265	4,956,265	4,956,265	4,956,265
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	289,294	289,294	289,294	289,294
<b>REV Total</b>		<b>5,385,559</b>	<b>5,385,559</b>	<b>5,385,559</b>	<b>5,385,559</b>

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## FISCAL 2014–2017 MULTI-YEAR FINANCIAL

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### LE - COUNTY LEGISLATURE

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	6,248,334	6,251,147	6,254,016	6,256,942
	BB - EQUIPMENT	60,777	62,540	64,353	66,219
	DD - GENERAL EXPENSES	1,684,331	1,733,177	1,783,439	1,835,158
	DE - CONTRACTUAL SERVICES	1,104,700	1,136,736	1,169,702	1,203,623
<b>EXP Total</b>		<b>9,098,142</b>	<b>9,183,599</b>	<b>9,271,509</b>	<b>9,361,943</b>

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## FISCAL 2014–2017 MULTI-YEAR FINANCIAL

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### LR - OFFICE OF LABOR RELATIONS

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	315,000	315,000	315,000	315,000
	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>728,600</b>	<b>740,594</b>	<b>752,937</b>	<b>765,637</b>

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## FISCAL 2014–2017 MULTI-YEAR FINANCIAL

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### MA - OFFICE OF MINORITY AFFAIRS

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	474,667	474,741	474,816	474,893
	DD - GENERAL EXPENSES	24,900	25,622	26,365	27,130
	DE - CONTRACTUAL SERVICES	31,000	31,899	32,824	33,776
<b>EXP Total</b>		<b>530,567</b>	<b>532,262</b>	<b>534,006</b>	<b>535,799</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## ME - MEDICAL EXAMINER

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	6,687,325	6,611,616	6,614,819	6,618,087
	BB - EQUIPMENT	45,900	47,231	48,601	50,010
	DD - GENERAL EXPENSES	643,017	661,664	680,853	700,597
	DE - CONTRACTUAL SERVICES	99,664	102,554	105,528	108,589
<b>EXP Total</b>		<b>7,475,906</b>	<b>7,423,066</b>	<b>7,449,801</b>	<b>7,477,283</b>
REV	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
<b>REV Total</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

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## FISCAL 2014–2017 MULTI-YEAR FINANCIAL

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### PA - PUBLIC ADMINISTRATOR

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	506,013	502,193	503,034	503,891
	DD - GENERAL EXPENSES	9,250	9,518	9,794	10,078
	DE - CONTRACTUAL SERVICES	7,300	7,512	7,730	7,954
<b>EXP Total</b>		<b>522,563</b>	<b>519,223</b>	<b>520,558</b>	<b>521,923</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 2014–2017 MULTI-YEAR FINANCIAL



## PB - PROBATION

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	16,751,515	16,520,224	16,540,524	16,561,231
	BB - EQUIPMENT	30,900	31,796	32,718	33,667
	DD - GENERAL EXPENSES	277,800	285,843	294,124	302,644
	DE - CONTRACTUAL SERVICES	653,325	672,271	691,767	711,829
	DF - UTILITY COSTS	500	491	496	497
	HF - INTER DEPARTMENTAL CHARGES	1,535,544	1,535,544	1,535,544	1,535,544
<b>EXP Total</b>		<b>19,249,584</b>	<b>19,046,170</b>	<b>19,095,174</b>	<b>19,145,412</b>
REV	BH - DEPT REVENUES	1,780,000	1,780,000	1,780,000	1,780,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	16,000	16,000	16,000	16,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	4,857,877	4,857,877	4,857,877	4,857,877
<b>REV Total</b>		<b>6,653,877</b>	<b>6,653,877</b>	<b>6,653,877</b>	<b>6,653,877</b>

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## FISCAL 2014–2017 MULTI-YEAR FINANCIAL

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### PE - DEPARTMENT OF HUMAN RESOURCES

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	739,354	739,563	739,776	739,994
	DD - GENERAL EXPENSES	38,600	39,719	40,871	42,057
	DE - CONTRACTUAL SERVICES	12,500	12,863	13,236	13,619
<b>EXP Total</b>		<b>790,454</b>	<b>792,145</b>	<b>793,883</b>	<b>795,670</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## PK - PARKS, RECREATION AND MUSEUMS

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	15,799,646	15,714,316	15,734,817	15,755,729
	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	6,130,500	6,308,285	6,491,225	6,679,470
<b>EXP Total</b>		<b>24,091,346</b>	<b>24,246,475</b>	<b>24,514,409</b>	<b>24,789,929</b>
REV	BF - RENTS & RECOVERIES	1,577,300	1,577,300	1,577,300	1,577,300
	BH - DEPT REVENUES	19,515,342	19,515,342	19,515,342	19,515,342
	TX - SPECIAL TAXES SPECIAL TAXES	2,925,000	2,925,000	2,925,000	2,925,000
<b>REV Total</b>		<b>24,017,642</b>	<b>24,017,642</b>	<b>24,017,642</b>	<b>24,017,642</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## PR - SHARED SERVICES

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	877,769	863,495	863,568	863,643
	DD - GENERAL EXPENSES	17,500	18,008	18,530	19,067
	DE - CONTRACTUAL SERVICES	1,700	1,749	1,800	1,852
<b>EXP Total</b>		<b>896,969</b>	<b>883,252</b>	<b>883,898</b>	<b>884,563</b>
REV	BF - RENTS & RECOVERIES	200,000	200,000	200,000	200,000
	BH - DEPT REVENUES	528,500	528,500	528,500	528,500
<b>REV Total</b>		<b>728,500</b>	<b>728,500</b>	<b>728,500</b>	<b>728,500</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## PW - PUBLIC WORKS DEPARTMENT

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	27,757,713	27,262,425	27,337,650	27,414,380
	AC - WORKERS COMPENSATION	2,228,693	2,228,693	2,228,693	2,228,693
	BB - EQUIPMENT	93,000	95,697	98,472	101,328
	DD - GENERAL EXPENSES	5,580,800	5,682,583	5,805,134	5,931,306
	DE - CONTRACTUAL SERVICES	122,407,419	122,617,350	122,833,369	123,055,652
	DF - UTILITY COSTS	28,334,292	27,471,345	26,169,720	24,526,253
	HF - INTER DEPARTMENTAL CHARGES	9,650,361	9,650,361	9,650,361	9,650,361
	MM - MASS TRANSPORTATION	43,575,746	44,763,909	45,986,529	47,244,605
	OO - OTHER EXPENSE	15,023,917	15,397,640	15,780,706	16,173,349
<b>EXP Total</b>		<b>254,651,941</b>	<b>255,170,004</b>	<b>255,890,634</b>	<b>256,325,926</b>
REV	BC - PERMITS & LICENSES	710,000	710,000	710,000	710,000
	BD - FINES & FORFEITS	10,000	10,000	10,000	10,000
	BF - RENTS & RECOVERIES	8,991,895	4,889,854	3,761,570	5,833,286
	BH - DEPT REVENUES	47,871,425	47,871,425	47,871,425	47,871,425
	BJ - INTERDEPT REVENUES	17,545,265	17,545,265	17,545,265	17,545,265
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	6,855,006	6,855,006	6,855,006	6,855,006
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	6,132,840	6,132,840	6,132,840	6,132,840
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,449,000	62,449,000	62,449,000	62,449,000
<b>REV Total</b>		<b>150,565,431</b>	<b>146,463,390</b>	<b>145,335,106</b>	<b>147,406,822</b>

**RM - RECORDS MANAGEMENT**

<b>E/R</b>	<b>Object</b>	<b>2014 Adopted Budget</b>	<b>2015 Plan</b>	<b>2016 Plan</b>	<b>2017 Plan</b>
EXP	AA - SALARIES, WAGES & FEES	879,484	877,777	878,107	878,445
	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>1,169,984</b>	<b>1,176,702</b>	<b>1,185,701</b>	<b>1,194,958</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	226,800	226,800	226,800	226,800
	DD - GENERAL EXPENSES	3,442	3,542	3,645	3,750
	DE - CONTRACTUAL SERVICES	12,500	12,863	13,236	13,619
<b>EXP Total</b>		<b>242,742</b>	<b>243,204</b>	<b>243,680</b>	<b>244,170</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 2014–2017 MULTI-YEAR FINANCIAL



## SS - SOCIAL SERVICES

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	44,157,561	43,428,041	43,464,633	43,501,957
	BB - EQUIPMENT	24,000	24,696	25,412	26,149
	DD - GENERAL EXPENSES	883,150	908,761	935,115	962,234
	DE - CONTRACTUAL SERVICES	8,779,143	9,033,738	9,295,717	9,565,292
	HF - INTER DEPARTMENTAL CHARGES	18,345,178	18,345,178	18,345,178	18,345,178
	SS - RECIPIENT GRANTS	64,100,000	63,459,000	63,459,000	63,459,000
	TT - PURCHASED SERVICES	61,247,021	63,084,432	64,976,965	66,926,274
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	54,897,150	53,799,207	53,261,215
	XX - MEDICAID	253,257,500	253,257,500	253,257,500	253,257,500
<b>EXP Total</b>		<b>507,388,553</b>	<b>506,438,496</b>	<b>507,558,727</b>	<b>509,304,799</b>
REV	BF - RENTS & RECOVERIES	1,900,000	1,900,000	1,900,000	1,900,000
	BH - DEPT REVENUES	14,974,440	14,974,440	14,974,440	14,974,440
	BJ - INTERDEPT REVENUES	277,029	277,029	277,029	277,029
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	116,791,754	116,791,754	116,791,754	116,791,754
	SA - STATE AID REIMBURSEMENT OF EXPENSES	56,538,103	56,538,103	56,538,103	56,538,103
<b>REV Total</b>		<b>190,481,326</b>	<b>190,481,326</b>	<b>190,481,326</b>	<b>190,481,326</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## TR - COUNTY TREASURER

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	2,160,515	2,130,461	2,131,123	2,131,798
	BB - EQUIPMENT	11,000	11,319	11,647	11,985
	DD - GENERAL EXPENSES	337,050	346,824	356,882	367,232
	DE - CONTRACTUAL SERVICES	310,500	319,505	328,770	338,304
	OO - OTHER EXPENSE	10,000,000	30,000,000	30,000,000	30,000,000
<b>EXP Total</b>		<b>12,819,065</b>	<b>32,808,109</b>	<b>32,828,422</b>	<b>32,849,319</b>
REV	BA - INT PENALTY ON TAX	29,100,000	29,100,000	29,100,000	29,100,000
	BD - FINES & FORFEITS	10,000	10,000	10,000	10,000
	BE - INVEST INCOME	1,830,000	1,839,150	1,852,024	1,868,692
	BF - RENTS & RECOVERIES	10,000	10,000	10,000	10,000
	BH - DEPT REVENUES	525,000	525,000	525,000	525,000
	TX - SPECIAL TAXS SPECIAL TAXES	3,275,000	3,275,000	3,275,000	3,275,000
<b>REV Total</b>		<b>34,750,000</b>	<b>34,759,150</b>	<b>34,772,024</b>	<b>34,788,692</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	3,019,815	2,984,283	2,987,230	2,990,237
	BB - EQUIPMENT	8,900	9,158	9,424	9,697
	DD - GENERAL EXPENSES	283,690	291,917	300,383	309,094
	DE - CONTRACTUAL SERVICES	11,451,521	9,295,333	9,300,414	9,305,641
<b>EXP Total</b>		<b>14,763,926</b>	<b>12,580,691</b>	<b>12,597,450</b>	<b>12,614,669</b>
REV	BD - FINES & FORFEITS	62,446,289	61,956,485	61,956,485	61,956,485
<b>REV Total</b>		<b>62,446,289</b>	<b>61,956,485</b>	<b>61,956,485</b>	<b>61,956,485</b>

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## VS - VETERANS SERVICES AGENCY

E/R	Object	2014 Adopted Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	385,877	382,534	382,582	382,630
	DD - GENERAL EXPENSES	11,200	11,525	11,859	12,203
	DE - CONTRACTUAL SERVICES	700	720	741	763
	HF - INTER DEPARTMENTAL CHARGES	1,000	1,000	1,000	1,000
<b>EXP Total</b>		<b>398,777</b>	<b>395,779</b>	<b>396,182</b>	<b>396,596</b>
REV	BJ - INTERDEPT REVENUES	346,159	346,159	346,159	346,159
	SA - STATE AID REIMBURSEMENT OF EXPENSES	32,899	32,899	32,899	32,899
<b>REV Total</b>		<b>379,058</b>	<b>379,058</b>	<b>379,058</b>	<b>379,058</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 2014-2017 Multi-Year Financial Plan Update baseline.

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

<b>Expense / Revenue Category</b>	<b>Baseline Inflat</b>	<b>Explanation</b>
<b>Wages</b>		
Non-Police Pension Contribution	5.47%,8.34%,10.02%	Estimates provided by the NYS Comptroller
Police Pension Contribution	7.62%,4.37%,7.06%	Estimates provided by the NYS Comptroller
Health Insurance - Actives	3.57%,5.50%,5.50%	Reflects NYSHIP average change from 2011-2013
Health Insurance - Retirees	5.05%,6.50%,6.50%	Reflects NYSHIP average change from 2011-2013
Other-Than-Personal-Services	2.9%,2.9%,2.9%	
<b>Utilities</b>		
Light and Power	-1.76%, 1.06%, 0.21%	EIA (DOE) 2013 Annual Energy Outlook Price Projection for Mid-Atlantic Region Commercial Customers (June 2013) (Base reference Case)
Brokered Gas	-1.67%, 4.41%, 1.79%	
Trigen	3.09%, 4.94%, 2.66%	Blended (2/3 weighting for Natural Gas for Electric Power [EIA 2013 AEO] and 1/3 weighting for the ten-year average CPI [2.79%])
Fuel	0.27%, 1.69%, 2.09%	EIA (DOE) 2013 Annual Energy Outlook Price Projection for Mid-Atlantic Region Commercial Customers (June 2013) (Base reference Case)
Water	3.18%, 3.18%, 3.18%	
Telephone	1.00%, 1.00%, 1.00%	Historical trend
Medicaid	Flat,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	3.00%, 3.00%, 3.00%	
Property Tax	None	No property tax increase in the baseline

# FISCAL 2014–2017 MULTI-YEAR FINANCIAL



## APPENDIX B: BORROWING SCHEDULE

<i>MYP Assumptions <sup>(1)</sup></i>									
	Proceed Requirement	Sale Date	First Interest Payment Date	Principal Payment Date	Principal Payment Date	Weighted Average Life	Interest Rate Mode	Coupon	
<b>2013 Remaining</b>									
<u>Capital Borrowings <sup>+</sup></u>									
Capital-General	80,000,000	10/01/13	04/01/14	04/01/14	10/01/33	11.64	Fixed	5.00%	
Capital-SSWRD <sup>+</sup>	25,000,000	10/01/13	04/01/14	04/01/14	10/01/33	11.64	Fixed	5.00%	
Tax Certs	35,000,000	10/01/13	04/01/14	04/01/14	10/01/33	11.64	Fixed	5.00%	
Term Pay	30,000,000	10/01/13	04/01/14	04/01/14	10/01/23	5.41	Fixed	5.00%	
Environmental Bond Act	0	NA	NA	NA	NA	NA	NA	NA	
Judgments & Settlements	0	NA	NA	NA	NA	NA	NA	NA	
<b>Total</b>	<b>170,000,000</b>								
<u>Cash Flow Borrowings</u>									
BANs (Sandy) <sup>+</sup>	0	NA	NA	NA	NA	NA	NA	NA	
RANs (New)	0	NA	NA	NA	NA	NA	NA	NA	
TANs (New)	240,000,000	12/01/13	10/31/14	N/A	10/31/14	0.92	Fixed	2.00%	
<b>Total</b>	<b>240,000,000</b>								
<b>2014</b>									
<u>Capital Borrowings <sup>+</sup></u>									
Capital-General	75,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.14	Fixed	5.00%	
Capital-SSWRD <sup>+</sup>	25,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.14	Fixed	5.00%	
Tax Certs	115,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.14	Fixed	5.00%	
Environmental Bond Act	2,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.16	Fixed	5.00%	
Judgments & Settlements	8,550,000	04/01/14	10/01/14	04/01/15	04/01/24	5.91	Fixed	5.00%	
Capital-General	75,000,000	10/01/14	04/01/15	04/01/15	04/01/34	11.64	Fixed	5.00%	
Capital-SSWRD <sup>+</sup>	25,000,000	10/01/14	04/01/15	04/01/15	04/01/34	11.64	Fixed	5.00%	
Tax Certs	115,000,000	10/01/14	04/01/15	04/01/15	04/01/34	11.64	Fixed	5.00%	
Judgments & Settlements	8,550,000	10/01/14	04/01/15	04/01/15	04/01/24	5.41	Fixed	5.00%	
<b>Total</b>	<b>449,100,000</b>								
<u>Cash Flow Borrowings</u>									
BANs (Sandy) <sup>+</sup>	526,440,750	02/01/14	02/01/15	N/A	02/01/15	1.00	Fixed	2.00%	
RANs (New)	210,000,000	06/01/14	04/30/15	N/A	04/30/15	0.92	Fixed	2.00%	
TANs (New)	240,000,000	12/01/14	10/31/15	N/A	10/31/15	0.92	Fixed	2.00%	
<b>Total</b>	<b>976,440,750</b>								
<b>2015</b>									
<u>Capital Borrowings <sup>+</sup></u>									
Capital-General	75,000,000	04/01/15	10/01/15	04/01/16	04/01/35	12.14	Fixed	5.00%	
Capital-SSWRD <sup>+</sup>	25,000,000	04/01/15	10/01/15	04/01/16	04/01/35	12.14	Fixed	5.00%	
Environmental Bond Act	2,000,000	04/01/15	10/01/15	04/01/16	04/01/35	12.16	Fixed	5.00%	
Judgments & Settlements	10,000,000	04/01/15	10/01/15	04/01/16	04/01/25	5.91	Fixed	5.00%	
Capital-General	75,000,000	10/01/15	04/01/16	04/01/16	04/01/35	11.64	Fixed	5.00%	
Capital-SSWRD <sup>+</sup>	25,000,000	10/01/15	04/01/16	04/01/16	04/01/35	11.64	Fixed	5.00%	
Judgments & Settlements	10,000,000	10/01/15	04/01/16	04/01/16	04/01/25	5.41	Fixed	5.00%	
<b>Total</b>	<b>222,000,000</b>								
<u>Cash Flow Borrowings</u>									
BANs (Sandy) <sup>+</sup>	449,860,000	02/01/15	02/01/16	N/A	02/01/16	1.00	Fixed	2.00%	
RANs (New)	210,000,000	06/01/15	04/30/16	N/A	04/30/16	0.92	Fixed	2.00%	
TANs (New)	240,000,000	12/01/15	10/31/16	N/A	10/31/16	0.92	Fixed	2.00%	
<b>Total</b>	<b>899,860,000</b>								
<b>2016</b>									
<u>Capital Borrowings <sup>+</sup></u>									
Capital-General	67,500,000	04/01/16	10/01/16	04/01/17	04/01/36	12.14	Fixed	5.00%	
Capital-SSWRD <sup>+</sup>	25,000,000	04/01/16	10/01/16	04/01/17	04/01/36	12.14	Fixed	5.00%	
Judgments & Settlements	10,000,000	04/01/16	10/01/16	04/01/17	04/01/26	5.91	Fixed	5.00%	
Capital-General	67,500,000	10/01/16	04/01/17	04/01/17	04/01/36	11.64	Fixed	5.00%	
Capital-SSWRD <sup>+</sup>	25,000,000	10/01/16	04/01/17	04/01/17	04/01/36	11.64	Fixed	5.00%	
Judgments & Settlements	10,000,000	10/01/16	04/01/17	04/01/17	04/01/26	5.41	Fixed	5.00%	
<b>Total</b>	<b>205,000,000</b>								
<u>Cash Flow Borrowings</u>									
BANs (Sandy) <sup>+</sup>	143,730,000	02/01/16	02/01/17	N/A	02/01/17	1.00	Fixed	2.00%	
RANs (New)	210,000,000	06/01/16	04/30/17	N/A	04/30/17	0.92	Fixed	2.00%	
TANs (New)	240,000,000	12/01/16	10/31/17	N/A	10/31/17	0.92	Fixed	2.00%	
<b>Total</b>	<b>593,730,000</b>								
<b>2017</b>									
<u>Capital Borrowings <sup>+</sup></u>									
Capital-General	70,000,000	04/01/17	10/01/17	04/01/18	04/01/37	12.14	Fixed	5.00%	
Capital-SSWRD <sup>+</sup>	25,000,000	04/01/17	10/01/17	04/01/18	04/01/37	12.14	Fixed	5.00%	
Judgments & Settlements	10,000,000	04/01/17	10/01/17	04/01/18	04/01/27	5.91	Fixed	5.00%	
Capital-General	65,000,000	10/01/17	04/01/18	04/01/18	04/01/37	11.64	Fixed	5.00%	
Capital-SSWRD <sup>+</sup>	25,000,000	10/01/17	04/01/18	04/01/18	04/01/37	11.64	Fixed	5.00%	
Judgments & Settlements	10,000,000	10/01/17	04/01/18	04/01/18	04/01/27	5.41	Fixed	5.00%	
<b>Total</b>	<b>205,000,000</b>								
<u>Cash Flow Borrowings</u>									
BANs (Sandy) <sup>+</sup>	0	NA	NA	NA	NA	NA	NA	NA	
RANs (New)	210,000,000	06/01/17	04/30/18	N/A	04/30/18	0.92	Fixed	2.00%	
TANs (New)	240,000,000	12/01/17	10/31/18	N/A	10/31/18	0.92	Fixed	2.00%	
<b>Total</b>	<b>450,000,000</b>								

(1) Assumptions used to generate budget for debt service; size, timing and rates of actual borrowings may vary.

(2) The County may substitute Bond Anticipation Notes for Bonds to finance the Capital Plan.

(3) Projects for the SSWRD may be funded through borrowing by either the County, NYS EFC, or the NC SSWFA.

(4) All Superstorm Sandy projects are projected to be funded with a 12-month BAN. Assumes 100% reimbursement within 12 months from FEMA and other sources.



APPENDIX C: DEBT SERVICE BASELINE

*Nassau County*  
 2014-2017 MYP (Proposed)  
 Baseline

	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>	<u>12/31/2017</u>
<b><i>Existing Debt Service Obligations</i></b>				
<b><u>General Fund Obligations</u></b>				
Long Term Debt				
Principal	\$44,923,187	\$49,251,673	\$48,128,279	\$50,737,188
Interest	48,061,997	46,216,836	44,143,690	41,906,337
NIFA Set Asides				
Principal	131,072,496	133,420,242	127,103,229	118,190,112
Interest	44,583,777	39,448,536	34,902,064	29,903,563
Fees	3,695,142	3,339,147	3,099,741	2,637,341
Total	<u>272,336,599</u>	<u>271,676,434</u>	<u>257,377,003</u>	<u>243,374,541</u>
<b><u>Parks And Recreation</u></b>				
Long Term Debt				
Principal	3,179,105	3,116,349	2,285,714	2,392,377
Interest	3,015,333	2,891,484	2,782,838	2,681,607
NIFA Set Asides				
Principal	2,786,993	2,576,485	3,028,312	2,718,949
Interest	1,068,118	966,171	869,299	748,421
Fees	103,206	93,263	86,576	73,662
Total	<u>10,152,755</u>	<u>9,643,752</u>	<u>9,052,739</u>	<u>8,615,016</u>
<b><u>Environmental Bond Fund</u></b>				
Long Term Debt				
Principal	3,121,155	3,326,579	3,464,597	3,661,768
Interest	5,293,359	5,182,796	5,047,092	4,884,042
NIFA Set Asides				
Principal	935,937	845,587	818,149	424,555
Interest	263,757	221,079	183,564	145,647
Fees	6,558	5,927	5,502	4,681
Total	<u>9,620,766</u>	<u>9,581,968</u>	<u>9,518,904</u>	<u>9,120,693</u>
<b><u>Police District</u></b>				
Long Term Debt				
Principal	1,373,030	1,428,328	1,508,156	1,568,554
Interest	804,462	749,365	678,626	617,309
NIFA Set Asides				
Principal	41,766	40,656	50,509	43,694
Interest	19,160	17,567	15,981	13,897
Fees	1,248	1,127	1,047	890
Total	<u>2,239,666</u>	<u>2,237,043</u>	<u>2,254,319</u>	<u>2,244,344</u>
<b><u>Police Headquarters</u></b>				
Long Term Debt				
Principal	5,832,856	6,176,508	6,524,393	6,857,960
Interest	6,500,627	6,255,826	5,960,286	5,667,255
NIFA Set Asides				
Principal	1,389,442	1,271,439	1,674,132	1,371,751
Interest	573,253	519,830	469,007	400,139
Fees	66,573	60,159	55,846	47,515
Total	<u>14,362,751</u>	<u>14,283,762</u>	<u>14,683,664</u>	<u>14,344,620</u>



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>	<u>12/31/2017</u>
<b><u>Fire Prevention Fund</u></b>				
Long Term Debt				
Principal	93,714	97,701	104,188	109,396
Interest	73,786	69,801	64,997	60,680
NIFA Set Asides				
Principal	89,059	79,250	104,792	83,167
Interest	35,146	31,712	28,461	24,112
Fees	4,230	3,822	3,548	3,019
Total	295,935	282,286	305,986	280,374
<b><u>Community College</u></b>				
Long Term Debt				
Principal	905,710	923,074	867,375	931,245
Interest	2,620,312	2,583,650	2,546,368	2,506,655
NIFA Set Asides				
Principal	1,430,433	1,424,448	1,169,768	1,299,328
Interest	352,051	304,867	263,522	221,261
Fees	27,142	24,527	22,768	19,372
Total	5,335,648	5,260,566	4,869,801	4,977,861
<b><u>Water related project</u></b>				
Long Term Debt				
Principal	1,639,593	1,710,391	1,698,823	1,919,664
Interest	3,904,571	3,840,494	3,772,733	3,697,800
NIFA Set Asides				
Principal	1,429,571	1,443,032	1,353,456	1,337,066
Interest	461,531	406,950	360,286	307,743
Fees	45,472	41,092	38,145	32,455
Total	7,480,738	7,441,959	7,223,443	7,294,728
<b><u>Sewer related project</u></b>				
Long Term Debt				
Principal	1,621,649	1,804,397	1,748,476	1,911,848
Interest	3,060,257	2,995,191	2,920,114	2,839,584
NIFA Set Asides				
Principal	1,956,804	1,790,694	2,496,985	2,337,211
Interest	929,927	858,476	791,155	692,835
Fees	104,234	94,192	87,439	74,395
Total	7,672,871	7,542,950	8,044,169	7,855,873
<b><u>Total General Improvement</u></b>				
Long Term Debt				
Principal	62,689,999	67,835,000	66,330,001	70,090,000
Interest	73,334,704	70,785,443	67,916,744	64,861,269
Total	136,024,703	138,620,443	134,246,745	134,951,269



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>	<u>12/31/2017</u>
<b><i>Total Existing NIFA</i></b>				
Principal	141,132,501	142,891,833	137,799,332	127,805,833
Interest	48,286,720	42,775,188	37,883,339	32,457,618
Refunding Savings				
Fees	4,053,805	3,663,256	3,400,612	2,893,330
<b>Total</b>	<b>193,473,026</b>	<b>189,330,277</b>	<b>179,083,283</b>	<b>163,156,781</b>
Expense of Loans	7,185,600	3,552,000	3,280,000	3,280,000
Short Term Interest				
BAN Interest (Sandy)	3,473,159	10,528,815	8,997,200	2,874,600
RAN Interest	3,268,681	3,838,333	3,838,333	3,838,333
TAN Interest	4,400,000	4,400,000	4,400,000	4,400,000
<b>Total</b>	<b>11,141,840</b>	<b>18,767,148</b>	<b>17,235,533</b>	<b>11,112,933</b>
<b>TOTAL EXISTING OBLIGATIONS</b>	<b>347,825,169</b>	<b>350,269,868</b>	<b>333,845,561</b>	<b>312,500,983</b>
<b><i>Future Obligations</i></b>				
General Capital				
Principal	3,430,000	14,945,000	20,180,000	25,245,000
Interest	10,414,250	26,079,875	32,514,250	38,128,625
SSWRD				
Principal	745,000	2,275,000	3,885,000	5,575,000
Interest	1,856,375	4,280,875	6,626,875	8,890,375
Judgments				
Principal	-	1,350,000	1,420,000	1,490,000
Interest	213,750	821,250	752,000	679,250
Environmental Bond Act				
Principal	-	60,000	120,000	125,000
Interest	50,000	148,500	194,000	187,875
Separation/Termination				
Principal	2,370,000	2,495,000	2,620,000	2,755,000
Interest	1,440,750	1,319,125	1,191,250	1,056,875
<b>Total Future Obligations</b>				
Principal	6,545,000	21,125,000	28,225,000	35,190,000
Interest	13,975,125	32,649,625	41,278,375	48,943,000
<b>Total</b>	<b>20,520,125</b>	<b>53,774,625</b>	<b>69,503,375</b>	<b>84,133,000</b>
<b>TOTAL COUNTY DEBT SERVICE</b>	<b>\$368,345,294</b>	<b>\$404,044,493</b>	<b>\$403,348,936</b>	<b>\$396,633,983</b>



APPENDIX D

Note: The amounts reflected on this page are hypothetical and in no way represent administrative decisions not yet made for any circumstances event or agreement.

Fiscal 2014-2017 Multi-Year Financial Plan

Revised 10/1/2013

NASSAU COMMUNITY COLLEGE  
Fiscal 2014-2017 Multi-Year Financial Plan

	Adopted	Adopted	2015	2016	2017
	2014	2014	2015	2016	2017
	Budget	Budget	Projected	Projected	Projected
<b>OPERATING EXPENSES:</b>					
Salaries	130,929,542	130,929,542	132,454,586	133,713,669	134,301,405
Fringe Benefits	57,850,000	57,850,000	61,321,000	65,000,260	68,900,276
Equipment	2,458,263	2,458,263	2,519,720	2,582,713	2,647,280
General Expenses	7,986,501	7,986,501	8,186,164	8,390,818	8,600,588
Contractual	7,228,201	7,228,201	7,408,906	7,594,129	7,783,982
Utility Costs (Telephone & Other)	418,998	418,998	431,568	444,515	457,850
Utility Costs (LIPA)	2,953,037	2,953,037	3,041,628	3,132,877	3,226,863
Interfund Charges	3,300,000	3,300,000	3,399,000	3,500,970	3,605,999
Other	755,000	755,000	55,000	55,000	55,000
<b>Total Operating Expenses</b>	<b>213,879,542</b>	<b>213,879,542</b>	<b>218,817,571</b>	<b>224,414,950</b>	<b>229,579,243</b>
			2.3%	2.6%	2.3%
<b>OPERATING REVENUES:</b>					
Investment Income	65,000	65,000	65,000	65,000	65,000
Rents & Recoveries	500,000	500,000	500,000	500,000	500,000
Revenue Offset to Expenses	4,448,810	4,448,810	4,448,810	4,448,810	4,448,810
Service Fees	7,117,189	7,117,189	7,117,189	7,117,189	7,117,189
Student Revenues	83,528,720	83,528,720	83,528,720	83,528,720	83,528,720
Revenue in Lieu of Spons Share	14,200,001	14,200,001	14,200,001	14,200,001	14,200,001
State Operating Aid- Base Rate + \$100,000 HighNeeds	46,495,764	46,495,764	46,007,510	45,816,285	45,816,285
State Rental Aid (50% assumption)Endo	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
Fund Balance	4,873,800	4,873,800	-	-	-
<b>Total Operating Revenue</b>	<b>213,879,542</b>	<b>213,879,542</b>	<b>208,517,488</b>	<b>208,326,263</b>	<b>208,326,263</b>
<b>Operations Gain (Loss)-(Baseline Operating Results)*</b>	<b>-</b>	<b>-</b>	<b>(10,300,083)</b>	<b>(16,088,686)</b>	<b>(21,252,980)</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. And before increases for Administrators, NCCFT and AFA. (Contracts for NCCFT and AFA are expired.)



**APPENDIX D**

**NASSAU COMMUNITY COLLEGE  
Fiscal 2014-2017 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.

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.

				2015	2016	2017
				Projected	Projected	Projected
Baseline				(10,300,083)	(16,088,686)	(21,252,980)
<b>INITIAL GAP CLOSING MEASURES</b>						
1. State						
	FTE in Baseline					
A.	Increase in State Aid Rate in 2015	19160.0	200	3,832,000	3,832,000	3,832,000
B.	Increase in State Aid Rate in 2016	18958.8	200		3,791,760	3,791,760
C.	Increase in State Aid Rate in 2017	18880.0	200			3,776,000
<b>Total State Aid</b>				<b>3,832,000</b>	<b>7,623,760</b>	<b>11,399,760</b>
2. Sponsor Support (Tax Cap 2%)						
A.	Increase in Sponsor Support 2015		2.00%	1,044,138	1,044,138	1,044,138
B.	Increase in Sponsor Support 2016		2.00%		1,065,020	1,065,020
C.	Increase in Sponsor Support 2017		2.00%			1,086,321
<b>Total Sponsor</b>				<b>1,044,138</b>	<b>2,109,158</b>	<b>3,195,479</b>
3. Tuition-						
A.	Increase in Tuition in 2015		100	2,043,266	2,043,266	2,043,266
B.	Increase in Tuition in 2016		100		2,043,266	2,043,266
C.	Increase in Tuition in 2017		100			2,043,266
<b>Total Tuition Increases</b>				<b>2,043,266</b>	<b>4,086,532</b>	<b>6,129,798</b>
4. Enrollment - Student Revenue Favorable/(Unfavorable)						
				Projected Change		
A.	Enrollment impact-Student Revenue 2015		-1.00%	(855,720)	(876,153)	(896,585)
B.	Enrollment impact-Student Revenue 2016		-1.00%		(867,391)	(887,619)
C.	Enrollment impact-Student Revenue 2017		-1.00%			(878,743)
<b>Total Enrollment impact-Student Revenue</b>				<b>(855,720)</b>	<b>(1,743,544)</b>	<b>(2,662,948)</b>
5. Enrollment - Instructional Cost Factor Favorable/(Unfavorable)						
				Projected Change		
A.	Enrollment impact-Instructional Cost Factor 2014		-1.00%	427,860	438,076	448,293
B.	Enrollment impact-Instructional Cost Factor 2015		-1.00%	-	433,695	443,810
C.	Enrollment impact-Instructional Cost Factor 2016		-1.00%	-	-	439,372
<b>Total Enrollment impact-Instructional Cost Factor</b>				<b>427,860</b>	<b>871,772</b>	<b>1,331,474</b>
6. Enrollment Increases- State Aid- 2013Base=						
A.	2014 Enrollment Increase-State Aid	19160.0	-1.00%		(540,695)	(579,015)
B.	2015 Enrollment Increase-State Aid		-1.00%			(573,225)
C.	2016 Enrollment Increase-State Aid		-1.00%			-187.79
<b>Total Enrollment impact-State Aid</b>				<b>-</b>	<b>(540,695)</b>	<b>(1,152,240)</b>
<b>Total GAP Closers</b>				<b>6,491,544</b>	<b>12,406,983</b>	<b>18,241,323</b>
<b>Sub Total before Additional Gap Closers</b>				<b>(3,808,539)</b>	<b>(3,681,703)</b>	<b>(3,011,656)</b>
<b>Additional Gap Closers to be determined</b>				<b>3,808,539</b>	<b>3,681,703</b>	<b>3,011,656</b>
<b>Totals all out years</b>				<b>(0)</b>	<b>0</b>	<b>(0)</b>



**APPENDIX E**  
**NASSAU HEALTH CARE CORPORATION (FISCAL 2014 – 2017)**  
 (Provided by the Nassau Health Care Corporation)

**Nassau Health Care Corporation and Subsidiaries**  
 2014 Approved Budget  
 Consolidated  
 (In Thousands)

As of 1/16/14

	<u>Approved</u>			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
<b>Operating Revenues:</b>				
Net patient service revenue	455,671	459,609	463,587	467,604
NYS Intergovernmental transfer	50,546	50,450	50,950	51,450
Nassau County Billings	18,685	19,023	19,368	19,720
Historical Mission/Article VI Payments	18,000	5,000	5,000	5,000
Federal & State Aid	14,108	14,319	14,534	14,753
Miscellaneous	21,242	21,242	21,242	21,242
Total operating revenue	<u>578,252</u>	<u>569,643</u>	<u>574,681</u>	<u>579,769</u>
<b>Operating Expenses:</b>				
Salaries	229,685	240,827	243,494	246,194
Fringe Benefits	121,368	125,078	128,140	131,205
Supplies	36,602	37,334	38,081	38,844
Expenses	104,752	106,847	108,662	110,513
Utilities	20,720	21,342	21,981	22,641
Depreciation	21,287	22,699	24,210	25,826
Interest Expense	12,662	12,439	11,932	11,403
Bad Debt Expense	<u>46,253</u>	<u>46,925</u>	<u>47,606</u>	<u>48,297</u>
Total operating expenses	<u>593,329</u>	<u>613,491</u>	<u>624,106</u>	<u>634,923</u>
Gain (Loss) From Operations	<u>(15,077)</u>	<u>(43,848)</u>	<u>(49,425)</u>	<u>(55,154)</u>
<b>NonOperating Revenues:</b>				
Investment Income	<u>1,056</u>	<u>1,056</u>	<u>1,056</u>	<u>1,056</u>
BASELINE SURPLUS (GAP) AS OF January 1, 2014	<u>(14,021)</u>	<u>(42,792)</u>	<u>(48,369)</u>	<u>(54,098)</u>

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

**Major Assumptions**

- 1) Pension expense is projected at 19.6% for 2014, 18.3% for 2015, 16.0% for 2016 and 14.5% for 2017.
- 2) Annual growth in health insurance premiums is 3% for 2013 and approximately 5.6% (\$2,856 per year) 2015-2017.
- 3) Salary cost include 1.25% step increase each year and a cost of living (COLA) of 0% in 2014 with one time bonus \$2,550 and 4% in 2015 and 0% in 2016 & 2017.
- 4) Nassau County Mission Payment and Article VI funding is assumed to remain at \$18 million for 2014 of which \$13 Million will be contributed to the IGT distribution. The Mission payment is assumed to be eliminated for 2015 to be consistent with Nassau County Budget.
- 5) Nassau County Billings excludes approximately \$ 2 Million of pass-through items such as Termination pay incurred on behalf of Nassau County.
- 6) Debt Services increase of approximately \$9,000 begins in 2015.
- 7) Delivery System Reform Incentive Payments ("DSRIPs") of 10 Million in 2015 and 15 million in 2016 , and 15 million in 2017 are budgeted. These payments are subject to Federal approval by CMS and negotiation wih NYSDOH.
- 8) Baseline Gap and Assumptions exclude expenses for Post Employment Benefits (OPEB). The annual required contribution for OPEB will be a non-cash item.



**APPENDIX E**

**NASSAU HEALTH CARE CORPORATION (FISCAL 2014-2017)**  
(Provided by the Nassau Health Care Corporation)

*Nassau Health Care Corporation and Subsidiaries*  
*2014 Approved Budget*  
**Consolidated**  
*(In Thousands)*

As of 1/16/14

	Approved 2014 <u>Budget</u>	2015 <u>Projected</u>	2016 <u>Projected</u>	2017 <u>Projected</u>
<b>BASELINE SURPLUS (GAP) AS OF January 1, 2014</b>	<b>(14,021)</b>	<b>(42,792)</b>	<b>(48,369)</b>	<b>(54,098)</b>

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

NUMC	Description	Start Date	2014	2015	2016	2017
NUMC	Clinical Integration NSLIJ - MC Rates	07/01/15	\$ -	\$ 3,000	\$ 6,000	\$ 10,000
NUMC I	Clinical Documentation Program	01/01/14	\$ 3,000	\$ 3,000	\$ 3,030	\$ 3,060
NUMC	Managed Care Contracting	01/01/14	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700
NUMC I	8th OR (New Volume)	01/01/14	\$ 3,744	\$ 3,781	\$ 3,819	\$ 3,857
NUMC	Outpatient Revenue Cycle Improvements	01/01/14	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
NUMC	IGT Impact on Revenue Initiatives		\$ -	\$ -	\$ (2,611)	\$ (2,445)
NHCC	DSRIP	04/01/15	\$ -	\$ 10,000	\$ 15,000	\$ 15,000
<b>Sub-Total Revenue Initiatives</b>			<b>\$ 15,444</b>	<b>\$ 28,481</b>	<b>\$ 33,938</b>	<b>\$ 38,172</b>

**Expense PEG**

NUMC	IGT Impact for Expense Initiatives		\$ -	\$ -	\$ -	\$ (250)
NUMC	Clinical Integration NSLIJ - Procurement	04/01/15	\$ -	\$ 1,000	\$ 2,000	\$ 3,000
<b>Sub-Total Expense Initiatives</b>			<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 2,000</b>	<b>\$ 2,750</b>
<b>Total Initiatives - Pending</b>			<b>\$ 15,444</b>	<b>\$ 29,481</b>	<b>\$ 35,938</b>	<b>\$ 40,922</b>
<b>TOTAL SURPLUS/ (DEFICIT) AFTER GAP CLOSING MEASURES</b>			<b>\$ 1,423</b>	<b>\$ (13,311)</b>	<b>\$ (12,431)</b>	<b>\$ (13,176)</b>



**APPENDIX F**

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

<b>SEWER AND STORM WATER FINANCE AUTHORITY</b>					
<b>E/R</b>	<b>Object</b>	<b>2014 Adopted Budget</b>	<b>2015 Plan</b>	<b>2016 Plan</b>	<b>2017 Plan</b>
EXP	DE - CONTRACTUAL SERVICES	920,000	920,000	920,000	920,000
	FF - INTEREST	6,956,531	6,606,881	6,251,781	5,840,706
	GG - PRINCIPAL	8,425,000	8,545,000	8,980,000	9,210,000
	LZ - TRANS OUT TO SSW FOR DEBT SERVICE	100,999,409	101,249,059	101,169,159	101,350,234
<b>EXP Total</b>		<b>117,300,940</b>	<b>117,320,940</b>	<b>117,320,940</b>	<b>117,320,940</b>
REV	BE - INVEST INCOME	30,000	50,000	50,000	50,000
	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>117,320,940</b>	<b>117,320,940</b>	<b>117,320,940</b>

<b>SEWER AND STORM WATER RESOURCE DISTRICT</b>					
<b>E/R</b>	<b>Object</b>	<b>2014 Adopted Budget</b>	<b>2015 Plan</b>	<b>2016 Plan</b>	<b>2017 Plan</b>
EXP	AA - SALARIES, WAGES & FEES	19,874,761	16,502,049	17,525,758	16,834,994
	AB - FRINGE BENEFITS	12,465,958	12,701,971	13,428,840	14,250,490
	BB - EQUIPMENT	360,855	360,855	360,855	360,855
	DD - GENERAL EXPENSES	16,983,507	12,987,282	13,227,538	13,472,631
	DE - CONTRACTUAL SERVICES	28,539,600	27,575,100	27,575,100	27,575,100
	DF - UTILITY COSTS	11,000,000	10,917,308	11,312,690	11,528,836
	FF - INTEREST	7,479,116	6,810,979	6,236,606	5,783,983
	GG - PRINCIPAL	13,803,000	12,939,000	10,301,000	9,470,000
	HH - INTERFD CHGS INTERFUND CHARGES	39,697,768	50,539,224	53,246,312	50,960,201
	OO - OTHER EXPENSE	27,462,077	25,468,010	26,078,363	26,240,539
<b>EXP Total</b>		<b>177,666,642</b>	<b>176,801,777</b>	<b>179,293,061</b>	<b>176,477,628</b>
REV	AA - FUND BALANCE	56,720,839	0	0	0
	BC - PERMITS & LICENSES	810,000	834,300	859,329	885,109
	BE - INVEST INCOME	220,000	221,100	222,648	224,652
	BF - RENTS & RECOVERIES	2,071,000	7,071,000	7,071,000	7,071,000
	BG - REVENUE OFFSET TO EXPENSE	180,000	180,000	180,000	180,000
	BH - DEPT REVENUES	14,114,000	14,114,000	14,114,000	14,114,000
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	300,000	300,000	300,000	300,000
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	2,251,394
	IF - INTERFUND	100,999,409	101,249,059	101,169,159	101,350,234
<b>REV Total</b>		<b>177,666,642</b>	<b>126,220,853</b>	<b>126,167,530</b>	<b>126,376,388</b>