

NASSAU COUNTY
NEW YORK



EDWARD P. MANGANO
COUNTY EXECUTIVE

2016 PROPERTY TAX FREEZE CREDIT PROPOSED BUDGET

PROPOSED MULTI-YEAR
FINANCIAL PLAN
FISCAL 2016-2019
SEPTEMBER 2015

**Public-Private Partnerships Continue to Save
Taxpayer Money and Create New Jobs**



The Present



The Future

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EXECUTIVE SUMMARY



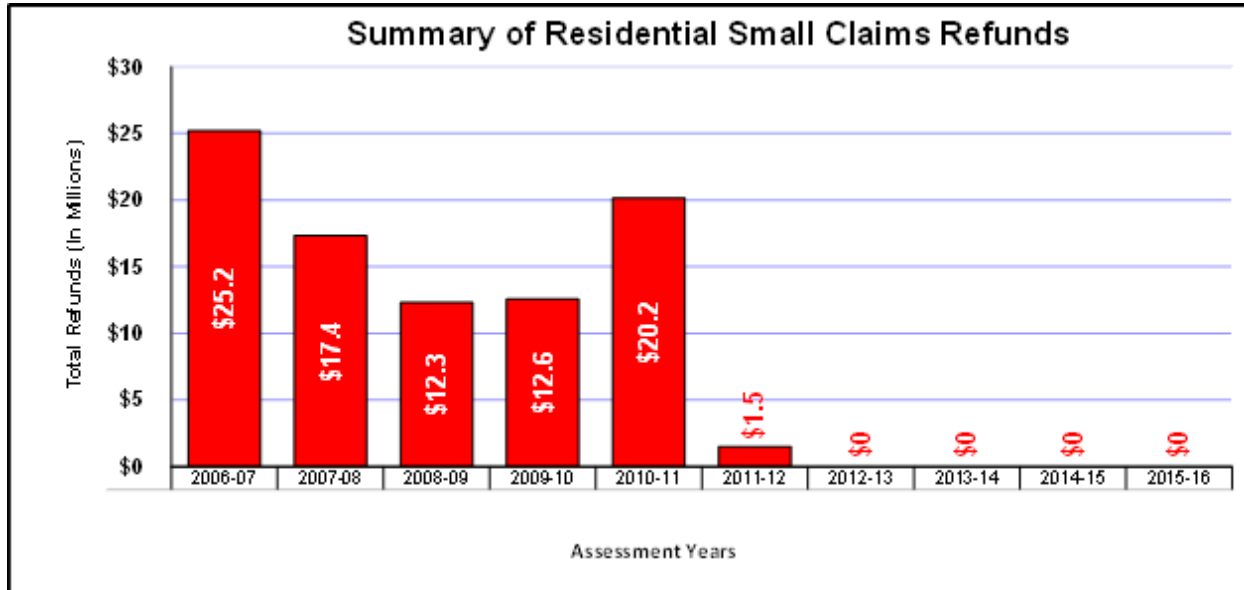
OVERVIEW

The Mangano Administration continues to right-size Nassau County government by managing the fiscal challenges resulting from decades of non-structural fiscal policies, while having a vision for the future that ensures recurring savings and long-term reforms. The Administration has accomplished this by working with the Governor, the New York State Legislature, the Nassau County Legislature, the Nassau County Interim Finance Authority (NIFA), public-private partnerships, and labor. The Mangano Administration continues to place emphasis on identifying cost-saving measures, practicing strict fiscal discipline, and implementing strategies that ensure long-term fiscal stability so that Nassau County's suburban quality of life is enjoyed by current and future generations. The proposed 2016-2019 Multi-Year Financial Plan (MYP) guides decision-making and long-term planning.

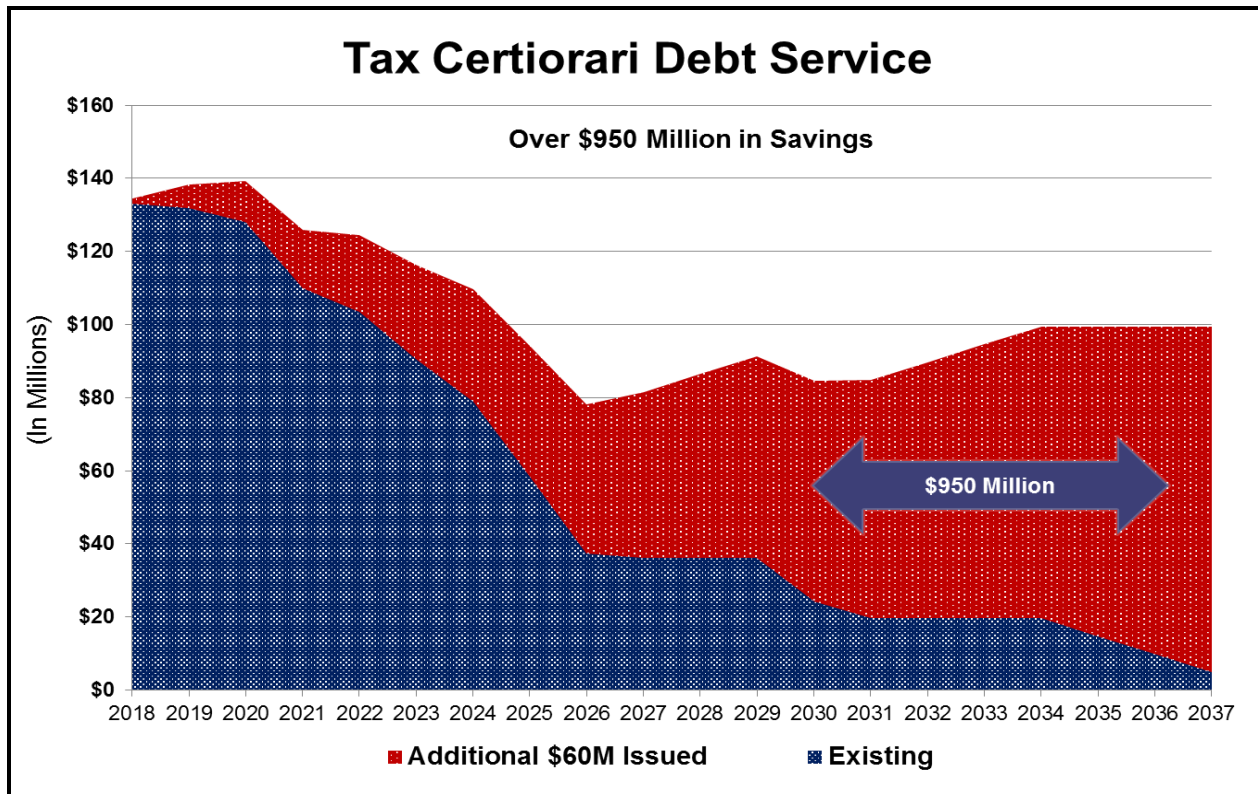
Ensuring that the County continues to prosper includes focusing on long-term structural changes that preserve the County's fiscal integrity as well as protect the County's infrastructure. The MYP recognizes that the limited revenue growth experienced over the last several years must be balanced against a Long Island economy that is graduating from recovery to expansion. The MYP demonstrates the County's commitment to comply with NIFA's change in accounting treatment of borrowings in 2018 and outlines the steps necessary for the transition to that goal.

In addition to addressing the County's infrastructure needs, be it new policing facilities or improved administration of the sewer system, the Administration is also moving forward with initiatives that will correct problems that were not addressed by previous administrations. One of the County's most daunting fiscal challenges has been the overwhelming liability from successful property assessment grievances. In the past, approximately \$100 million of property tax refunds have been financed with bonds each year, resulting in a related outstanding long-term debt balance of approximately \$1.1 billion. County Executive Mangano has addressed this hurdle in two ways: one for residential properties and one for commercial.

County residents are already benefiting from the implementation of a residential small claims settlement program, which was initiated for tax year 2011/2012. The program has reduced such tax refund liability to zero. This successful initiative has resulted in the County resolving all residential small claims grievances prior to the finalization of the tax roll, which has provided homeowners with timely resolution of their challenges without generating costly refunds. In summary, these homeowners no longer pay property taxes they do not owe.



The Administration is currently implementing the largest structural reform that Nassau County has ever achieved – addressing the commercial property tax grievance process. In 2014, the New York State Legislature passed historic assessment legislation, which the Governor signed, that will greatly aid the County in achieving structural balance. This legislation creates a Disputed Assessment Fund (DAF) that will establish a manageable and fiscally-sound process to satisfy most commercial tax certiorari refunds and end the need to borrow to pay for tax refunds, which has been the practice of the County since the 1970s. The County’s borrowing was made necessary by the County guaranty, which requires the County (unlike any other county in New York) to fund the property tax refunds of the towns, special districts, and 55 out of the 56 school districts in the County. This reform is projected to save the County approximately \$950 million in debt service payments over 20 years. Rating agencies have recognized this as a credit positive as it will provide recurring funding for successful tax challenges.



Establishing a Disputed Assessment Fund to satisfy commercial cases will also result in a more equitable allocation of taxes between residential and commercial property owners. Currently, all property owners bear the burden of paying tax certiorari refunds. This creates an inequity between residential and commercial property owners because commercial property owners generate a vast majority of the refunds. This legislation addresses this unfair cost allocation.

The structural benefits from the commercial tax certiorari reform legislation will begin to be realized in 2017. The County financed \$125 million of property tax refunds in 2014, \$60 million in 2015, and anticipates financing \$60 million in 2016 and 2017 to address these commercial claims, based on an agreement between the County Executive and the County Legislature. In addition, the MYP includes \$10 million of operating funds for this purpose in 2016, \$15 million in 2017, \$30 million in 2018 and \$30 million in 2019. The combination of funds will allow the County to reduce the backlog through accelerated settlements and maintain the County’s commitment to ensuring that residents are not forced to pay for a decade of waste in a single year through higher taxes or service cuts.

Public-private partnerships (P3) have played a vital role in Nassau’s finances as the Administration explores innovative solutions to improve County operations. In 2014, the Nassau County Legislature approved a 20-year agreement for the operation and maintenance of the



County sewer system with United Water Long Island, Inc. (United Water). This partnership with the County will reduce the cost of sewer operations and will generate additional savings throughout the term of the contract. The contractual commitment with United Water is to reduce County staffing costs by a minimum of \$10 million annually. It is projected that in 2015 United Water will pay the County at least \$11 million for labor costs.

Other P3 initiatives have successfully reduced costs, including the partnership with Transdev Services, Inc. (formerly Veolia Transportation) to deliver bus service to County residents at a cost that is millions of dollars less than what the Metropolitan Transportation Authority (MTA) would have charged the County. An initiative with Armor Correctional Health Services for the delivery of inmate healthcare services at the Nassau County Correctional Center saves \$7 million annually.

The redevelopment of Nassau Veterans Memorial Coliseum by Bruce Ratner's Nassau Events Center (NEC) team will be a centerpiece bolstering Nassau's economy. NEC will invest a minimum of \$130 million in renovating the Coliseum while the total project investment of \$260.5 million also includes building an indoor theater, restaurants, and retail space. The newly-redeveloped Coliseum will generate a minimum of \$334 million in rental income over 49 years to the County, or a minimum of 8% of gross income, whichever is greater. Additional revenues are expected to be derived from projected sales and related economic activity including entertainment, sales and hotel taxes, parking, arena revenues (ticket fees, merchandising, rental/leasing, concessions), and plaza rental revenues.





In a further effort to spur economic development of the Nassau Hub, and create a biotech corridor therein, the County has entered into an agreement with Memorial Sloan Kettering Cancer Center to expand its presence within the County as it spends \$140 million to build a new 105,000 square-foot facility. The County will sell approximately 5 acres of land to Memorial Sloan Kettering for the facility. Proceeds from the sale (\$6.5 million) will be deposited into the County's General and Open Space Funds. The cancer center will be a state-of-the-art outpatient care treatment and clinical research center located on the site of the current Nassau Veterans Memorial Coliseum. Upon completion, the cancer center will employ approximately 250 clinical and administrative positions with an average annual salary and benefits package totaling \$150,000.

The growth of the television and film industry in Nassau County has produced blockbuster films such as *The Amazing Spider-Man 2* and *Man on a Ledge*, and the live television productions of *The Sound of Music* and *Peter Pan*. In addition, the Mangano Administration has attracted new employers including Hain Celestial, New York Vanity, Rbest Produce, and Supreme Screw Products; and has helped local employers expand their operations, including Dealertrack Technologies. These actions demonstrate that businesses are willing to put their faith in Nassau County and improve the economic outlook here.

Long Island is graduating from recovery to expansion. Nassau County has the lowest unemployment rate in the region. The County finally inched above its pre-recession employment peak in 2014, and Moody's Analytics estimates that the County's income growth has overtaken that of Suffolk County. The housing market is showing signs of improvement. Multi-family permits surged to a four-year high during the second quarter of 2015, and developers appear poised to continue taking advantage of the County's proximity to New York City.

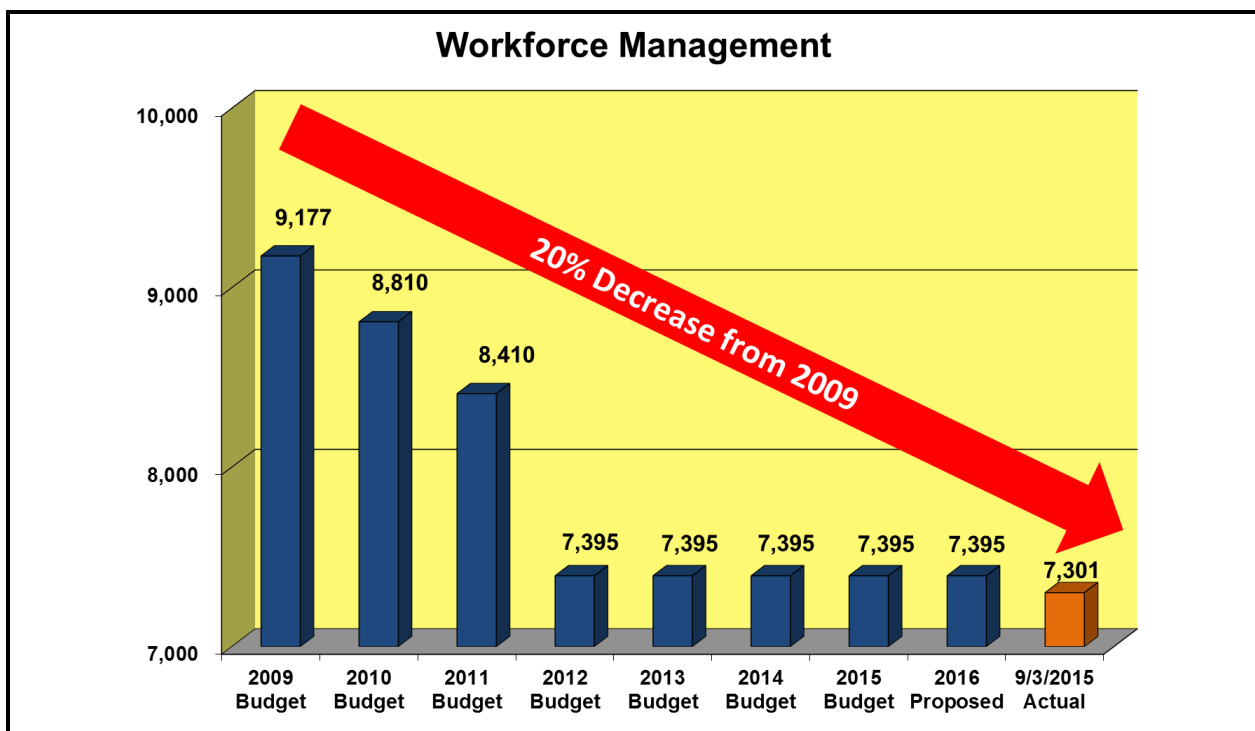
Consumers put off spending in the first and second quarters of this year, creating an opportunity for robust sales tax collections growth in the third and fourth quarters. Additionally, increased housing activity, rising employment, and spillover effects from neighboring New York City will all help to spur increased local sales tax revenues. Despite this positive outlook, the County has chosen to use conservative assumptions to forecast sales tax growth in the out-years. The MYP reflects the possible sales tax shortfall of \$37 million for 2015 and has budgeted 2% growth in 2016 from this reduced base. As the economy expands, sales tax is projected to grow by 2.5% in 2017, 3.0% in 2018, and 3.0% in 2019.

The containment of expense growth is important as the County continues to experience limited revenue growth. The settlement of labor agreements in 2014 brought cost certainty to the labor situation and minimized litigation risk. The agreements brought historic first-time savings in areas such as contributions to the cost of health insurance for new employees and pension contributions for new police hires. Work rule changes and adjustments to vacation and compensatory leave will achieve additional savings.



Workforce management has been critical to maintaining the fiscal health of the County. The MYP continues to control and reduce expenditures. The County successfully reduced its workforce in each year since 2009 through a combination of voluntary separation incentive programs, layoffs, and attrition, and will maintain these reductions throughout the time span of the MYP. As a result of strong fiscal management, the County’s budgeted workforce is 7,395 positions for 2016. The County’s on-board positions total 7,301 as of September 3, 2015, a reduction of nearly 1,900 positions, or 20%, from 2009 authorized levels of 9,177 full-time employees.

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



The funding of employee fringe benefits presents a major challenge for the County over the MYP time period. The County’s two major fringe benefit costs are health insurance and employee pensions. The combined cost over the MYP for fringe benefits is projected to grow by \$76.2 million or 14.4%. Because of this high cost, it was critical that the Administration achieved a required 15% contribution to the cost of health insurance from new union employees. Over time, this concession will yield significant savings to the County.

While the Administration has made workforce management a priority, it is also dedicated to maintaining the County’s historically low crime rates. The County is the safest large suburban



county in the nation. In the County, major crime, including gun violence, is down 30% since 2009.

The Administration is working to ensure that the Nassau County Police Department (NCPD) has the tools necessary to combat crime in the future by providing new facilities and up-to-date training with significant funding from outside sources. Earlier this year, the NCPD announced plans for a new Nassau County Police Department Center for Training and Intelligence to be built on the campus of Nassau Community College. The NCPD is also upgrading and improving old and antiquated precinct buildings and community policing centers. The County is committed to finding new and creative ways to fund these types of projects while limiting the use of taxpayer money.

For continued success, employers need access to an educated workforce, which Nassau County has thanks to the investment taxpayers make in our local schools. However, young people have been leaving Long Island over the past two decades due to a lack of housing opportunities. Accordingly, under the Mangano Administration more than 3,500 new apartments have opened or are now under construction in Nassau, with more than 1,000 units being constructed through the County Executive's initiative to convert vacant office space into apartments near transit centers. In many cases, the County has incentivized local developers to create residences in downtown villages—known as transit-oriented communities—so that residents can easily take a train to Manhattan and shop in local villages. The Mangano Administration has also earmarked federal funds to study the conversion of empty office space into residences in Baldwin, Lynbrook, and Valley Stream.

The Mangano Administration has aggressively confronted and resolved fiscal challenges by making the tough decisions necessary to produce recurring savings, and it will continue to do this.

The tables that follow outline the County's current estimate of baseline gaps and initiatives to keep the budget in balance.

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



**Table 1: 2016-2019
Pre-Gap Closing Plan (Major Funds)**

MAJOR FUNDS					
EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	870,064,056	918,401,415	936,945,857	949,149,663
	AB - FRINGE BENEFITS	521,795,704	543,774,664	569,048,097	596,692,517
	AC - WORKERS COMPENSATION	31,582,954	31,582,954	31,582,954	31,582,954
	BB - EQUIPMENT	1,936,454	1,948,073	1,948,073	1,948,073
	DD - GENERAL EXPENSES	37,884,015	38,073,583	38,087,728	38,147,991
	DE - CONTRACTUAL SERVICES	245,128,648	245,916,507	246,312,689	246,718,775
	DF - UTILITY COSTS	40,195,456	40,462,486	41,878,525	43,911,284
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	116,528,821	127,601,787	133,600,124	138,125,280
	GA - LOCAL GOVT ASST PROGRAM	67,626,890	69,286,312	71,327,402	73,429,724
	GG - PRINCIPAL	87,035,000	109,810,000	119,050,001	132,220,000
	HD - DEBT SERVICE CHARGEBACKS	346,592,548	357,772,493	355,340,172	364,192,680
	HF - INTER DEPARTMENTAL CHARGES	90,247,685	90,247,685	90,247,685	90,247,685
	HH - INTERFUND CHARGES	28,134,268	28,072,229	27,931,502	27,783,106
	MM - MASS TRANSPORTATION	43,803,242	44,998,006	46,227,417	47,492,482
	NA - NCIFA EXPENDITURES	1,950,000	2,000,000	1,925,000	2,000,000
	OO - OTHER EXPENSE	293,923,271	279,715,926	222,147,869	220,360,316
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	137,700,000	140,454,000	143,263,080
	SS - RECIPIENT GRANTS	62,000,000	63,240,000	64,504,800	64,504,800
	TT - PURCHASED SERVICES	65,851,121	67,168,143	68,511,506	69,881,736
	WW - EMERGENCY VENDOR PAYMENTS	50,980,000	50,470,200	50,470,200	50,470,200
	XX - MEDICAID	240,233,215	251,071,349	255,615,874	251,071,349
EXP Total		3,383,743,348	3,504,563,813	3,518,407,475	3,588,443,694
REV	BA - INT PENALTY ON TAX	31,900,000	31,900,000	31,900,000	31,900,000
	BC - PERMITS & LICENSES	15,114,750	16,114,750	15,114,750	16,114,750
	BD - FINES & FORFEITS	66,653,563	70,239,653	70,239,653	70,239,653
	BE - INVEST INCOME	979,300	979,300	979,300	979,300
	BF - RENTS & RECOVERIES	47,626,757	34,323,701	38,906,301	25,407,783
	BG - REVENUE OFFSET TO EXPENSE	13,400,000	13,400,000	13,400,000	13,400,000
	BH - DEPT REVENUES	213,537,222	214,287,222	214,287,222	214,287,222
	BJ - INTERDEPT REVENUES	90,247,685	90,247,685	90,247,685	90,247,685
	BO - PAYMENT IN LIEU OF TAXES	12,980,179	13,315,546	13,562,692	12,395,593
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	64,483,620	80,400,000	20,719,200	21,200,000
	BS - OTB PROFITS	20,000,000	22,000,000	25,000,000	25,000,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	346,592,548	357,772,493	355,340,172	364,192,680
	BW - INTERFUND CHARGES REVENUE	105,118,376	82,699,824	86,866,451	92,904,604
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,005,324	136,118,914	136,118,914	136,098,899
	SA - STATE AID REIMBURSEMENT OF EXPENSES	210,348,977	211,933,917	213,550,556	215,199,527
	TA - SALES TAX COUNTYWIDE	1,042,478,623	1,068,540,589	1,100,596,806	1,133,614,710
	TB - PART COUNTY SALES TAX	81,809,065	85,186,793	90,719,033	93,440,604
	TL - PROPERTY TAX	853,913,528	853,516,389	845,146,093	844,372,798
	TO - OTB 5% TAX	2,385,331	2,165,283	1,966,609	1,787,188
	TX - SPECIAL TAXES	29,168,500	30,168,500	30,168,500	30,168,500
REV Total		3,383,743,348	3,415,310,559	3,394,829,937	3,432,951,497
Projected Surplus / (Gap)		0	(89,253,254)	(123,577,538)	(155,492,197)



**Table 2: 2016-19
Gap Closing Plan (Major Funds)
(In millions)**

MYP 2016 - 2019			
	2017 Plan	2018 Plan	2019 Plan
Current Baseline Surplus / (Gap)	(89.3)	(123.6)	(155.5)
<u>Gap Closing Options</u>			
<u>Expense/Revenue Actions</u>			
Benefits from Public Private Partnership (P3)	10.0	20.0	30.0
Revenue Initiatives	20.0	20.0	25.0
Workforce Management	10.0	12.0	15.0
Nassau County District Energy	10.0	10.0	10.0
Health Insurance Cost Reduction	10.0	10.5	11.0
United Water Synergy Savings	4.0	9.0	9.2
Advertising Revenue	6.0	6.5	7.0
Program/OTPS Reduction	5.0	6.0	7.0
eGovernment Revenues	1.0	2.0	4.0
Building Consolidation Efficiencies		1.0	4.0
On-line Tax Lien Auction	2.0	2.0	2.0
BOE Reimbursement	2.0	2.0	2.0
Strategic Sourcing	2.0	3.0	4.0
ERP Implementation	1.0	2.0	3.0
<u>NYS Actions</u>			
Mandate Reform	10.0	10.0	10.0
E-911 Surcharge	6.9	6.9	6.9
NYS Highway Traffic Offense Surcharge	5.7	5.7	5.7
Gap Closing Options	105.6	128.6	155.8
Surplus/ (Deficit) After Gap Closing Actions	16.3	5.0	0.3



Discussion of Gap Closing Actions

Public-Private Partnership (“P3”)

One of the largest components of the gap closing measures is a P3 for the sewer system. The Nassau County sewer system is one of the largest sewer systems in the State of New York. Unfortunately, the value of the system is not optimized and current sewer revenues are insufficient to meet the system’s future needs.

On June 29, 2015 the Rules Committee of the Nassau County Legislature approved a contract with KPMG LLP to serve as the County’s financial advisor to explore a P3 to improve sewer service to County residents and strengthen its infrastructure assets. KPMG’s role as the County’s financial advisor for the potential sewer P3 is essential as the complexity and importance of a well thought-out and executed process will determine the success of the overall project.

Why Utilize Public-Private Partnerships?

- ✓ Better asset, delivered faster and maintained over the long-term to a consistent standard
- ✓ A whole-life solution with rigorous hand-back standards
- ✓ Retained ownership of property and control of facility
- ✓ Contract improves control over schedule, operations and maintenance
- ✓ Predictable payment stream with smoother budget profile
- ✓ Private sector takes capital and maintenance cost risk
- ✓ Potential to deliver asset under long-term performance-based contract
- ✓ Implementation of repayment mechanism based on performance

The P3 transaction would be designed to ensure a high quality of service for all users of the system while also accomplishing a number of the County’s key objectives. The transaction would provide for continued County ownership and oversight of the sewer system, improve safety and environmental performance, transfer risk of compliance of environmental regulations to the concessionaire and guarantee performance and service levels over the long-term to optimize asset performance. Residents would benefit from improved customer service, an identified single point of accountability for service delivery, as well as from consistency with the United Water operations contract and a stable and transparent rate structure.



The P3 transaction would also deliver some key financial benefits. The County would retire sewer debt and reduce total County debt, which will ensure recurring debt service savings and improve cash flow liquidity. In addition, the County would transfer risk of long-term capital investment to the concessionaire to achieve the County-agreed asset condition. The P3 would give the County the opportunity to reinvest proceeds and make strategic investments that will lead to achieving the fiscal balance required by NIFA by 2018.

Revenue Initiatives

Annually, the County reviews the various fees it charges for services to determine if they reflect increased costs. In addition, the Administration is committed to cost saving/revenue generating initiatives that would offset the growth of recurring expenses.

Workforce Management

Every year the Mangano Administration has proven its ability to manage operations with fewer positions than are in the budget. The Administration will continue to optimize workforce levels while ensuring that the County provides essential services for all Nassau County residents. By analyzing the impact of each vacancy as it materializes, additional opportunities exist for savings. The savings can come from eliminating vacant positions, backfilling at lower salaries, and delayed hiring.

County's District Energy Facility

In 2016, the agreement between Nassau County and Suez Energy NA, the current operator of the County's 57 megawatt cogeneration plant in Uniondale, will expire. Today, this plant provides Long Island Power Authority with safe, locally-produced electric power as well as thermal energy in the form of steam, chilled water, and high temperature hot water for cooling and heating purposes to several institutions and buildings in and around the Nassau Hub, including Nassau Community College, Nassau University Medical Center, the Nassau Veterans Memorial Coliseum, the Long Island Marriot Hotel, and the Nassau County Aquatic Center. When this agreement expires, Nassau County will have the opportunity to reimagine the use of the facility as an important clean and sustainable power resource and economic development tool.

The County is currently exploring a potential public-private partnership that could result in the sale, lease, or private operation of the County's district energy facility. The plant consists of a combined heat and power facility and central utility plant that provides thermal and electrical energy to the marketplace. A request for proposals is expected to be issued by end of 2015.

Health Insurance Cost Reduction

The County will explore various options to reduce future health premium costs. An RFP was issued in August 2015 for a lower-cost premium plan.



United Water Synergy Savings

The County has committed to ensuring that there will not be layoffs to its workforce due to its contract with United Water. The transaction guarantees \$10 million in labor savings annually. County employees not being utilized by United Water will be used to optimize workforce productivity in areas of County operations that can substantially reduce the use and cost of overtime, generate revenues, or decrease payments for services performed by contracted vendors.

Advertising Revenue

The County has a contract in place that allows for the use of various assets, such as roadways, as media outlets for generating new revenue. In addition, the County will explore a corporate sponsorship and marketing program to generate recurring long-term incremental revenues as well as savings on the purchases of goods and service by means of County sponsorships with private enterprises.

Program/OTPS Reduction

The MYP is based on the Administration's best assumptions as to how much it will cost to provide the necessary level of services. The Administration continues to develop creative ways to reduce costs, often with better service. The County will continue to explore public-private partnerships, consolidate departments, and renegotiate contracts to achieve savings for taxpayers.

eGovernment

The County is exploring opportunities to develop and utilize internet-based technologies to improve resident and business interaction with County government. These improvements will enhance customer service, reduce costs, improve productivity, and increase revenue.

Building Consolidation Efficiencies

The County's dramatic workforce reduction has opened possibilities for centralization and downsizing of office space. The County has hired Smith & DeGroat Real Estate to review the County's real estate assets for potential sale of excess property, consolidation of office space, lease renewal terms, etc. The County will continue to reduce overall rental costs and generate new revenues through sales.

On-line Tax Lien Auction

The County Treasurer is seeking to modernize and improve the County's tax lien procedures in order to maximize the collection of unpaid property taxes and promote fairness and transparency. A local law will be proposed to amend the Administrative Code in order to give more flexibility to the Treasurer to take advantage of modern technology. The current method of in-person auctioning of tax liens is old and cumbersome. Parts of the procedure date to 1941, some may be even older.



The most prominent feature of the amendment is the granting of discretion to the Treasurer to auction tax liens over the internet. The amendment does not require the Treasurer to utilize the internet. The Treasurer could sell all, some or none over the internet, with the balance being sold in-person. The number of liens that will ultimately be sold online is unknown. This flexibility will give the Treasurer the opportunity to ease into online sales at a deliberate pace. If a tax lien does not sell online the Treasurer is also permitted to sell it at an in-person auction.

The amendment also allows the Treasurer to sell liens on open taxes from previous tax years. Open taxes are taxes that could not be sold at an earlier tax sale, usually because of a court order or a bankruptcy stay. The Administrative Code has not previously provided for the sale of these liens.

BOE Reimbursement

New York State Election Law, Article 4, Section 4-136 states, “All expenses incurred under this chapter by the board of elections of a county outside the city of New York shall be a charge against the county. The expenses incurred by the board of elections of a county outside the city of New York may, pursuant to section 3-226 of this chapter, be apportioned among the cities and towns therein, or in the case of a village election held other than at the time of the fall primary or general election, apportioned to such villages therein.” County Law § 361-a and Election Law § 4-138 indicate that the Board of Elections must, each year, between October 1 and December 15, certify its total expenses for the preceding year to the Clerk of the County Legislature, and if the Legislature so directs, the Legislature certifies to the Clerk the amount to be charged back to cities and areas outside cities. The Clerk then notifies the local officials who must add the chargeback to their tax levies.

Strategic Sourcing

The County continues to pursue efficiencies and savings through strategic sourcing as recommended by Grant Thornton LLP in its NIFA-commissioned report. The County has retained a vendor and has already garnered savings.

ERP Implementation

The new enterprise resource planning (ERP) system will streamline core business processes that will lead to efficiencies and savings. This initiative, recommended by Grant Thornton LLP, is currently underway.

Mandate Reform

New York State has begun to realize the enormous burdens placed on local governments through State-mandated programs. 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 State-mandated programs in areas such as public assistance and indigent legal services.

E-911 Surcharge

The County will seek State approval to amend current County law and increase the surcharge on certain telecommunication equipment and telephone service supplier customers in relation to providing an enhanced 911 (E911) emergency telephone system in the County. This would enable the County to raise revenue needed to cover costs associated with providing this technology within the County.

NYS Highway Traffic Offense Surcharge

The County will seek approval of State legislation providing a mandatory surcharge for traffic offenses for incidents occurring on the Long Island Expressway, the Seaford-Oyster Bay Expressway or Sunrise Highway. The surcharge will reimburse the County for NCPD costs associated with patrolling State roadways.

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



**Table 3: 2016-2019
After-Gap Closing Plan (Major Funds)**

MAJOR FUNDS					
EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	870,064,056	909,501,415	923,345,857	933,129,663
	AB - FRINGE BENEFITS	521,795,704	528,174,664	550,148,097	575,992,517
	AC - WORKERS COMPENSATION	31,582,954	31,582,954	31,582,954	31,582,954
	BB - EQUIPMENT	1,936,454	1,948,073	1,948,073	1,948,073
	DD - GENERAL EXPENSES	37,884,015	38,073,583	38,087,728	38,147,991
	DE - CONTRACTUAL SERVICES	245,128,648	238,416,507	236,312,689	234,218,775
	DF - UTILITY COSTS	40,195,456	40,462,486	41,878,525	43,911,284
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	116,528,821	127,601,787	133,600,124	138,125,280
	GA - LOCAL GOVT ASST PROGRAM	67,626,890	69,286,312	71,327,402	73,429,724
	GG - PRINCIPAL	87,035,000	109,810,000	119,050,001	132,220,000
	HH - INTERFUND CHARGES	28,134,268	28,072,229	27,931,502	27,783,106
	MM - MASS TRANSPORTATION	43,803,242	44,998,006	46,227,417	47,492,482
	NA - NCIFA EXPENDITURES	1,950,000	2,000,000	1,925,000	2,000,000
	OO - OTHER EXPENSE	293,923,271	279,715,926	221,147,869	216,360,316
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	127,700,000	130,454,000	133,263,080
	SS - RECIPIENT GRANTS	62,000,000	63,240,000	64,504,800	64,504,800
	TT - PURCHASED SERVICES	65,851,121	67,168,143	68,511,506	69,881,736
	WW - EMERGENCY VENDOR PAYMENTS	50,980,000	50,470,200	50,470,200	50,470,200
	XX - MEDICAID	240,233,215	251,071,349	255,615,874	251,071,349
Expenses Excluding Interdepartmental Transfers		2,946,903,115	3,014,543,635	3,019,319,618	3,070,783,329
	Interdepartmental Transfers	436,840,233	448,020,178	445,587,857	454,440,365
Expenses Including Interdepartmental Transfers		3,383,743,348	3,462,563,813	3,464,907,475	3,525,223,694
REV	BA - INT PENALTY ON TAX	31,900,000	33,900,000	33,900,000	33,900,000
	BC - PERMITS & LICENSES	15,114,750	16,114,750	15,114,750	16,114,750
	BD - FINES & FORFEITS	66,653,563	75,939,653	75,939,653	75,939,653
	BE - INVEST INCOME	979,300	979,300	979,300	979,300
	BF - RENTS & RECOVERIES	47,626,757	56,323,701	70,906,301	67,407,783
	BG - REVENUE OFFSET TO EXPENSE	13,400,000	13,400,000	13,400,000	13,400,000
	BH - DEPT REVENUES	213,537,222	241,287,222	242,787,222	250,287,222
	BO - PAYMENT IN LIEU OF TAXES	12,980,179	13,315,546	13,562,692	12,395,593
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	64,483,620	80,400,000	20,719,200	21,200,000
	BS - OTB PROFITS	20,000,000	22,000,000	25,000,000	25,000,000
	BW - INTERFUND CHARGES REVENUE	105,118,376	82,699,824	86,866,451	92,904,604
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,005,324	136,118,914	136,118,914	136,098,899
	SA - STATE AID REIMBURSEMENT OF EXPENSES	210,348,977	211,933,917	213,550,556	215,199,527
	TA - SALES TAX COUNTYWIDE	1,042,478,623	1,068,540,589	1,100,596,806	1,133,614,710
	TB - PART COUNTY SALES TAX	81,809,065	85,186,793	90,719,033	93,440,604
	TL - PROPERTY TAX	853,913,528	853,516,389	845,146,093	844,372,798
	TO - OTB 5% TAX	2,385,331	2,165,283	1,966,609	1,787,188
	TX - SPECIAL TAXES	29,168,500	37,068,500	37,068,500	37,068,500
Revenues Excluding Interdepartmental Transfers		2,946,903,115	3,030,890,381	3,024,342,080	3,071,111,132
	Interdepartmental Transfers	436,840,233	448,020,178	445,587,857	454,440,365
Revenues Including Interdepartmental Transfers		3,383,743,348	3,478,910,559	3,469,929,937	3,525,551,497
Projected Surplus / (Gap)		0	16,346,746	5,022,462	327,803



**Table 4: 2016-2019
Contingencies and Additional Opportunities
(In millions)**

	2017 Proposed Plan	2018 Proposed Plan	2019 Proposed Plan
Surplus/ (Deficit) After Gap Closing Actions	16.3	5.0	0.3
Contingency Gap Closing Options			
<u>Expense/Revenue Actions</u>			
Regionalize Downstate Sales Tax Rate	33.1	68.1	70.2
MTA Station Maintenance	30.5	31.4	32.3
Gap Closing Options	63.6	99.5	102.5
Surplus/ (Deficit) After Contingency Actions	79.9	104.5	102.8

Regionalize Downstate Sales Tax Rate

If the New York State Legislature would allow for the regionalization of the downstate sales tax rate the affected counties would receive significant recurring revenues. Currently, the New York City sales tax rate is 8 $\frac{7}{8}$ %, whereas the Nassau and Suffolk sales tax rate is 8 $\frac{5}{8}$ %.

Metropolitan Transportation Authority (MTA) Station Maintenance

The County will seek State approval to amend current State law that requires the County to contribute annually to the cost of MTA-LIRR station maintenance. The County is seeking for the State to take over the cost of station maintenance or allow County personnel to perform the maintenance at lower cost.

FUND AND DEPARTMENTAL DETAIL

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



MAJOR FUNDS					
EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	870,064,056	918,401,415	936,945,857	949,149,663
	AB - FRINGE BENEFITS	521,795,704	543,774,664	569,048,097	596,692,517
	AC - WORKERS COMPENSATION	31,582,954	31,582,954	31,582,954	31,582,954
	BB - EQUIPMENT	1,936,454	1,948,073	1,948,073	1,948,073
	DD - GENERAL EXPENSES	37,884,015	38,073,583	38,087,728	38,147,991
	DE - CONTRACTUAL SERVICES	245,128,648	245,916,507	246,312,689	246,718,775
	DF - UTILITY COSTS	40,195,456	40,462,486	41,878,525	43,911,284
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	116,528,821	127,601,787	133,600,124	138,125,280
	GA - LOCAL GOVT ASST PROGRAM	67,626,890	69,286,312	71,327,402	73,429,724
	GG - PRINCIPAL	87,035,000	109,810,000	119,050,001	132,220,000
	HD - DEBT SERVICE CHARGEBACKS	346,592,548	357,772,493	355,340,172	364,192,680
	HF - INTER DEPARTMENTAL CHARGES	90,247,685	90,247,685	90,247,685	90,247,685
	HH - INTERFUND CHARGES	28,134,268	28,072,229	27,931,502	27,783,106
	MM - MASS TRANSPORTATION	43,803,242	44,998,006	46,227,417	47,492,482
	NA - NCIFA EXPENDITURES	1,950,000	2,000,000	1,925,000	2,000,000
	OO - OTHER EXPENSE	293,923,271	279,715,926	222,147,869	220,360,316
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	137,700,000	140,454,000	143,263,080
	SS - RECIPIENT GRANTS	62,000,000	63,240,000	64,504,800	64,504,800
	TT - PURCHASED SERVICES	65,851,121	67,168,143	68,511,506	69,881,736
	WW - EMERGENCY VENDOR PAYMENTS	50,980,000	50,470,200	50,470,200	50,470,200
	XX - MEDICAID	240,233,215	251,071,349	255,615,874	251,071,349
EXP Total		3,383,743,348	3,504,563,813	3,518,407,475	3,588,443,694
REV	BA - INT PENALTY ON TAX	31,900,000	31,900,000	31,900,000	31,900,000
	BC - PERMITS & LICENSES	15,114,750	16,114,750	15,114,750	16,114,750
	BD - FINES & FORFEITS	66,653,563	70,239,653	70,239,653	70,239,653
	BE - INVEST INCOME	979,300	979,300	979,300	979,300
	BF - RENTS & RECOVERIES	47,626,757	34,323,701	38,906,301	25,407,783
	BG - REVENUE OFFSET TO EXPENSE	13,400,000	13,400,000	13,400,000	13,400,000
	BH - DEPT REVENUES	213,537,222	214,287,222	214,287,222	214,287,222
	BJ - INTERDEPT REVENUES	90,247,685	90,247,685	90,247,685	90,247,685
	BO - PAYMENT IN LIEU OF TAXES	12,980,179	13,315,546	13,562,692	12,395,593
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	64,483,620	80,400,000	20,719,200	21,200,000
	BS - OTB PROFITS	20,000,000	22,000,000	25,000,000	25,000,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	346,592,548	357,772,493	355,340,172	364,192,680
	BW - INTERFUND CHARGES REVENUE	105,118,376	82,699,824	86,866,451	92,904,604
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,005,324	136,118,914	136,118,914	136,098,899
	SA - STATE AID REIMBURSEMENT OF EXPENSES	210,348,977	211,933,917	213,550,556	215,199,527
	TA - SALES TAX COUNTYWIDE	1,042,478,623	1,068,540,589	1,100,596,806	1,133,614,710
	TB - PART COUNTY SALES TAX	81,809,065	85,186,793	90,719,033	93,440,604
	TL - PROPERTY TAX	853,913,528	853,516,389	845,146,093	844,372,798
	TO - OTB 5% TAX	2,385,331	2,165,283	1,966,609	1,787,188
	TX - SPECIAL TAXES	29,168,500	30,168,500	30,168,500	30,168,500
REV Total		3,383,743,348	3,415,310,559	3,394,829,937	3,432,951,497
Projected Surplus / (Gap)		0	(89,253,254)	(123,577,538)	(155,492,197)

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



GENERAL FUND					
EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	389,744,763	402,646,155	409,282,126	411,068,990
	AB - FRINGE BENEFITS	252,897,699	262,366,115	274,495,247	287,794,816
	AC - WORKERS COMPENSATION	19,026,856	19,026,856	19,026,856	19,026,856
	BB - EQUIPMENT	1,044,204	1,050,469	1,050,469	1,050,469
	DD - GENERAL EXPENSES	28,439,738	28,600,775	28,604,374	28,619,707
	DE - CONTRACTUAL SERVICES	228,139,560	228,825,485	229,221,666	229,627,752
	DF - UTILITY COSTS	35,340,892	35,508,104	36,802,048	38,709,663
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	GA - LOCAL GOVT ASST PROGRAM	67,626,890	69,286,312	71,327,402	73,429,724
	HD - DEBT SERVICE CHARGEBACKS	325,978,869	337,402,644	335,077,160	343,610,171
	HF - INTER DEPARTMENTAL CHARGES	44,266,867	44,266,867	44,266,867	44,266,867
	HH - INTERFUND CHARGES	28,117,283	28,055,244	27,914,517	27,766,121
	MM - MASS TRANSPORTATION	43,803,242	44,998,006	46,227,417	47,492,482
	NA - NCIFA EXPENDITURES	1,950,000	2,000,000	1,925,000	2,000,000
	OO - OTHER EXPENSE	109,506,440	114,960,001	70,423,549	70,897,309
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	137,700,000	140,454,000	143,263,080
	SS - RECIPIENT GRANTS	62,000,000	63,240,000	64,504,800	64,504,800
	TT - PURCHASED SERVICES	65,851,121	67,168,143	68,511,506	69,881,736
	WW - EMERGENCY VENDOR PAYMENTS	50,980,000	50,470,200	50,470,200	50,470,200
	XX - MEDICAID	240,233,215	251,071,349	255,615,874	251,071,349
EXP Total		2,135,197,639	2,193,892,724	2,180,451,078	2,209,802,093
REV	BA - INT PENALTY ON TAX	31,900,000	31,900,000	31,900,000	31,900,000
	BC - PERMITS & LICENSES	10,486,250	11,486,250	10,486,250	11,486,250
	BD - FINES & FORFEITS	65,653,563	69,239,653	69,239,653	69,239,653
	BE - INVEST INCOME	947,000	947,000	947,000	947,000
	BF - RENTS & RECOVERIES	47,560,617	34,257,561	38,840,161	25,341,643
	BG - REVENUE OFFSET TO EXPENSE	13,400,000	13,400,000	13,400,000	13,400,000
	BH - DEPT REVENUES	178,309,122	178,059,122	178,059,122	178,059,122
	BJ - INTERDEPT REVENUES	77,089,849	77,089,849	77,089,849	77,089,849
	BO - PAYMENT IN LIEU OF TAXES	12,980,179	13,315,546	13,562,692	12,395,593
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	60,000,000	78,000,000	18,000,000	18,000,000
	BS - OTB PROFITS	20,000,000	22,000,000	25,000,000	25,000,000
	BW - INTERFUND CHARGES REVENUE	44,231,796	45,509,507	45,356,280	45,273,884
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	129,128,522	130,242,112	130,242,112	130,242,112
	SA - STATE AID REIMBURSEMENT OF EXPENSES	209,614,977	211,199,917	212,816,556	214,465,527
	TA - SALES TAX COUNTYWIDE	1,042,478,623	1,068,540,589	1,100,596,806	1,133,614,710
	TB - PART COUNTY SALES TAX	81,809,065	85,186,793	90,719,033	93,440,604
	TL - PROPERTY TAX	102,207,745	102,207,745	102,207,745	102,207,745
	TO - OTB 5% TAX	2,385,331	2,165,283	1,966,609	1,787,188
	TX - SPECIAL TAXES	5,015,000	6,015,000	6,015,000	6,015,000
REV Total		2,135,197,639	2,180,761,927	2,166,444,868	2,189,905,881

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



FIRE COMMISSION FUND

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	11,415,782	11,826,161	12,088,054	12,237,778
	AB - FRINGE BENEFITS	5,743,966	5,947,449	6,217,374	6,516,895
	BB - EQUIPMENT	42,250	42,504	42,504	42,504
	DD - GENERAL EXPENSES	244,277	245,743	245,743	245,743
	DE - CONTRACTUAL SERVICES	4,889,088	4,918,423	4,918,423	4,918,423
	HD - DEBT SERVICE CHARGEBACKS	796,498	790,852	805,500	809,062
	HF - INTER DEPARTMENTAL CHARGES	2,311,647	2,311,647	2,311,647	2,311,647
EXP Total		25,443,508	26,082,778	26,629,244	27,082,051
REV	BH - DEPT REVENUES	7,725,600	7,725,600	7,725,600	7,725,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	145,000	145,000	145,000	145,000
	TL - PROPERTY TAX	17,572,908	17,572,908	17,572,908	17,572,908
REV Total		25,443,508	25,443,508	25,443,508	25,443,508

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



POLICE DISTRICT FUND

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	239,195,793	268,395,161	278,906,815	289,509,469
	AB - FRINGE BENEFITS	125,056,955	131,085,580	137,235,136	143,930,354
	AC - WORKERS COMPENSATION	7,715,748	7,715,748	7,715,748	7,715,748
	BB - EQUIPMENT	350,000	352,100	352,100	352,100
	DD - GENERAL EXPENSES	5,300,000	5,314,194	5,320,793	5,348,910
	DE - CONTRACTUAL SERVICES	600,000	603,600	603,600	603,600
	DF - UTILITY COSTS	1,354,564	1,370,422	1,405,931	1,442,388
	HD - DEBT SERVICE CHARGEBACKS	2,250,011	2,240,593	2,243,226	2,252,784
	HF - INTER DEPARTMENTAL CHARGES	20,757,232	20,757,232	20,757,232	20,757,232
EXP Total		402,580,303	437,834,629	454,540,582	471,912,585
REV	BC - PERMITS & LICENSES	4,128,500	4,128,500	4,128,500	4,128,500
	BD - FINES & FORFEITS	1,000,000	1,000,000	1,000,000	1,000,000
	BE - INVEST INCOME	15,000	15,000	15,000	15,000
	BH - DEPT REVENUES	2,400,000	3,400,000	3,400,000	3,400,000
	BJ - INTERDEPT REVENUES	401,835	401,835	401,835	401,835
	BW - INTERFUND CHARGES REVENUE	13,539,526	0	0	0
	TL - PROPERTY TAX	381,095,442	381,095,442	381,095,442	381,095,442
REV Total		402,580,303	390,040,777	390,040,777	390,040,777

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



POLICE HEADQUARTER FUND

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	229,707,718	235,533,939	236,668,862	236,333,425
	AB - FRINGE BENEFITS	138,097,084	144,375,520	151,100,340	158,450,452
	AC - WORKERS COMPENSATION	4,840,350	4,840,350	4,840,350	4,840,350
	BB - EQUIPMENT	500,000	503,000	503,000	503,000
	DD - GENERAL EXPENSES	3,900,000	3,912,872	3,916,818	3,933,631
	DE - CONTRACTUAL SERVICES	11,500,000	11,569,000	11,569,000	11,569,000
	DF - UTILITY COSTS	3,500,000	3,583,961	3,670,546	3,759,233
	HD - DEBT SERVICE CHARGEBACKS	17,567,170	17,338,404	17,214,286	17,520,663
	HF - INTER DEPARTMENTAL CHARGES	22,911,939	22,911,939	22,911,939	22,911,939
	HH - INTERFUND CHARGES	16,985	16,985	16,985	16,985
	OO - OTHER EXPENSE	4,000,000	0	0	0
EXP Total		436,541,246	444,585,970	452,412,126	459,838,678
REV	BC - PERMITS & LICENSES	500,000	500,000	500,000	500,000
	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	25,102,500	25,102,500	25,102,500	25,102,500
	BJ - INTERDEPT REVENUES	12,756,001	12,756,001	12,756,001	12,756,001
	BW - INTERFUND CHARGES REVENUE	19,254,772	7,300	7,300	7,300
	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	353,037,433	352,640,294	344,269,998	343,496,703
	TX - SPECIAL TAXES	24,153,500	24,153,500	24,153,500	24,153,500
REV Total		436,541,246	416,896,635	408,526,339	407,753,044

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



DEBT SERVICE FUND

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	FF - INTEREST	116,528,821	127,601,787	133,600,124	138,125,280
	GG - PRINCIPAL	87,035,000	109,810,000	119,050,001	132,220,000
	OO - OTHER EXPENSE	180,416,831	164,755,925	151,724,320	149,463,007
EXP Total		383,980,652	402,167,712	404,374,445	419,808,287
REV	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	4,483,620	2,400,000	2,719,200	3,200,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	346,592,548	357,772,493	355,340,172	364,192,680
	BW - INTERFUND CHARGES REVENUE	28,092,282	37,183,017	41,502,871	47,623,420
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,812,202	4,812,202	4,812,202	4,792,187
REV Total		383,980,652	402,167,712	404,374,445	419,808,287

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	DD - GENERAL EXPENSES	500	503	503	503
	DE - CONTRACTUAL SERVICES	5,000	5,030	5,030	5,030
EXP Total		5,500	5,533	5,533	5,533

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	2,256,699	2,349,546	2,402,024	2,423,912
	DD - GENERAL EXPENSES	35,033	35,243	35,243	35,243
	DE - CONTRACTUAL SERVICES	12,500	12,575	12,575	12,575
EXP Total		2,304,232	2,397,365	2,449,842	2,471,730

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



AS - ASSESSMENT DEPARTMENT

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	9,562,345	9,983,875	10,222,075	10,321,357
	DD - GENERAL EXPENSES	254,444	255,971	255,971	255,971
	DE - CONTRACTUAL SERVICES	24,000	24,144	24,144	24,144
EXP Total		9,840,789	10,263,989	10,502,190	10,601,471
REV	BH - DEPT REVENUES	27,565,000	27,565,000	27,565,000	27,565,000
REV Total		27,565,000	27,565,000	27,565,000	27,565,000

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



AT - COUNTY ATTORNEY

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	7,911,211	8,006,862	8,062,584	8,088,068
	BB - EQUIPMENT	15,000	15,090	15,090	15,090
	DD - GENERAL EXPENSES	627,000	630,762	630,762	630,762
	DE - CONTRACTUAL SERVICES	5,350,000	5,382,100	5,382,100	5,382,100
EXP Total		13,903,211	14,034,814	14,090,536	14,116,020
REV	BD - FINES & FORFEITS	500,000	500,000	500,000	500,000
	BF - RENTS & RECOVERIES	1,030,000	1,030,000	1,030,000	1,030,000
	BH - DEPT REVENUES	200,000	200,000	200,000	200,000
	BJ - INTERDEPT REVENUES	590,658	590,658	590,658	590,658
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	250,000	250,000	250,000	250,000
REV Total		2,570,658	2,570,658	2,570,658	2,570,658

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	3,994,440	4,826,844	4,856,005	4,885,748
	AB - FRINGE BENEFITS	25,827,010	26,923,732	28,071,676	29,273,259
	AC - WORKERS COMPENSATION	8,610,155	8,610,155	8,610,155	8,610,155
	BB - EQUIPMENT	5,000	5,030	5,030	5,030
	DD - GENERAL EXPENSES	114,105	114,790	114,790	114,790
	DE - CONTRACTUAL SERVICES	2,765,927	2,782,523	2,782,523	2,782,523
	GA - LOCAL GOVT ASST PROGRAM	67,626,890	69,286,312	71,327,402	73,429,724
	HC - NHC ASSN EXP	0	0	0	0
	HD - DEBT SERVICE CHARGEBACKS	325,978,869	337,402,644	335,077,160	343,610,171
	HF - INTER DEPARTMENTAL CHARGES	3,580,566	3,580,566	3,580,566	3,580,566
	HH - INTERFUND CHARGES	25,712,807	25,650,768	25,510,041	25,361,645
	NA - NCIFA EXPENDITURES	1,950,000	2,000,000	1,925,000	2,000,000
	OO - OTHER EXPENSE	25,070,876	25,237,226	25,407,819	25,582,764
EXP Total		491,236,645	506,420,590	507,268,164	519,236,374
REV	BD - FINES & FORFEITS	1,215,000	1,215,000	1,215,000	1,215,000
	BF - RENTS & RECOVERIES	31,420,224	14,917,168	17,999,768	6,001,250
	BG - REVENUE OFFSET TO EXPENSE	12,800,000	12,800,000	12,800,000	12,800,000
	BH - DEPT REVENUES	620,000	620,000	620,000	620,000
	BJ - INTERDEPT REVENUES	48,350,532	48,350,532	48,350,532	48,350,532
	BO - PAYMENT IN LIEU OF TAXES	12,980,179	13,315,546	13,562,692	12,395,593
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	0	18,000,000	18,000,000	18,000,000
	BS - OTB PROFITS	20,000,000	22,000,000	25,000,000	25,000,000
	BW - INTERFUND CHARGES REVENUE	37,342,198	38,619,909	38,466,682	38,384,286
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	92,400	92,400	92,400	92,400
	SA - STATE AID REIMBURSEMENT OF EXPENSES	232,200	232,200	232,200	232,200
	TA - SALES TAX COUNTYWIDE	1,042,478,623	1,068,540,589	1,100,596,806	1,133,614,710
	TB - PART COUNTY SALES TAX	81,809,065	85,186,793	90,719,033	93,440,604
	TL - PROPERTY TAX	102,207,745	102,207,745	102,207,745	102,207,745
	TO - OTB 5% TAX	2,385,331	2,165,283	1,966,609	1,787,188
REV Total		1,393,933,497	1,428,263,165	1,471,829,467	1,494,141,508

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	1,744,752	1,814,665	1,854,528	1,871,625
	BB - EQUIPMENT	2,200	2,213	2,213	2,213
	DD - GENERAL EXPENSES	13,394	13,474	13,474	13,474
EXP Total		1,760,346	1,830,353	1,870,216	1,887,312
REV	BC - PERMITS & LICENSES	3,565,000	4,565,000	3,565,000	4,565,000
	BD - FINES & FORFEITS	300,505	300,505	300,505	300,505
	BH - DEPT REVENUES	200	200	200	200
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,000	45,000	45,000	45,000
REV Total		3,910,705	4,910,705	3,910,705	4,910,705

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	118,106,026	121,262,713	122,656,591	122,031,955
	AC - WORKERS COMPENSATION	8,275,342	8,275,342	8,275,342	8,275,342
	BB - EQUIPMENT	46,235	46,512	46,512	46,512
	DD - GENERAL EXPENSES	3,278,430	3,298,101	3,298,101	3,298,101
	DE - CONTRACTUAL SERVICES	16,839,617	17,234,409	17,630,590	18,036,677
	DF - UTILITY COSTS	2,285,000	2,300,125	2,379,166	2,460,551
EXP Total		148,830,650	152,417,202	154,286,302	154,149,138
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	2,250,000	2,250,000	2,250,000	2,250,000
	BJ - INTERDEPT REVENUES	150,000	150,000	150,000	150,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,484,430	4,484,430	4,484,430	4,484,430
	SA - STATE AID REIMBURSEMENT OF EXPENSES	55,000	55,000	55,000	55,000
REV Total		7,252,430	7,252,430	7,252,430	7,252,430

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



CE - COUNTY EXECUTIVE

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	1,908,129	1,908,333	1,908,541	1,908,753
	DD - GENERAL EXPENSES	80,000	80,480	80,480	80,480
	DE - CONTRACTUAL SERVICES	225,000	226,350	226,350	226,350
EXP Total		2,213,129	2,215,163	2,215,371	2,215,583

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	2,039,319	2,099,207	2,133,869	2,149,427
	DD - GENERAL EXPENSES	1,540,495	1,549,738	1,549,738	1,549,738
EXP Total		3,579,814	3,648,945	3,683,607	3,699,165
REV	BJ - INTERDEPT REVENUES	642,970	642,970	642,970	642,970
REV Total		642,970	642,970	642,970	642,970

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



CL - COUNTY CLERK

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	5,672,791	5,861,469	5,968,795	6,014,483
	BB - EQUIPMENT	50,000	50,300	50,300	50,300
	DD - GENERAL EXPENSES	305,000	306,830	306,830	306,830
	DE - CONTRACTUAL SERVICES	505,000	508,030	508,030	508,030
EXP Total		6,532,791	6,726,629	6,833,955	6,879,643
REV	BD - FINES & FORFEITS	60,000	60,000	60,000	60,000
	BH - DEPT REVENUES	50,030,000	50,030,000	50,030,000	50,030,000
REV Total		50,090,000	50,090,000	50,090,000	50,090,000

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



CO - COUNTY COMPTROLLER

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	7,154,640	7,436,920	7,598,383	7,668,317
	BB - EQUIPMENT	5,000	5,030	5,030	5,030
	DD - GENERAL EXPENSES	137,500	138,325	138,325	138,325
	DE - CONTRACTUAL SERVICES	796,300	801,078	801,078	801,078
EXP Total		8,093,440	8,381,353	8,542,816	8,612,750
REV	BF - RENTS & RECOVERIES	250,000	250,000	250,000	250,000
	BH - DEPT REVENUES	16,300	16,300	16,300	16,300
REV Total		266,300	266,300	266,300	266,300

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



CS - CIVIL SERVICE

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	4,493,832	4,685,328	4,793,607	4,838,829
	DD - GENERAL EXPENSES	416,650	419,150	419,150	419,150
	DE - CONTRACTUAL SERVICES	86,966	87,488	87,488	87,488
EXP Total		4,997,448	5,191,966	5,300,245	5,345,467
REV	BF - RENTS & RECOVERIES	75,114	75,114	75,114	75,114
	BH - DEPT REVENUES	700,800	700,800	700,800	700,800
REV Total		775,914	775,914	775,914	775,914

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



CT - COURTS

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AB - FRINGE BENEFITS	1,321,305	1,383,774	1,449,234	1,517,829
EXP Total		1,321,305	1,383,774	1,449,234	1,517,829
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,294,879	1,294,879	1,294,879	1,294,879
REV Total		1,294,879	1,294,879	1,294,879	1,294,879

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



DA - DISTRICT ATTORNEY

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	33,627,171	34,074,678	34,352,318	34,501,526
	BB - EQUIPMENT	75,500	75,953	75,953	75,953
	DD - GENERAL EXPENSES	1,023,000	1,029,138	1,029,138	1,029,138
	DE - CONTRACTUAL SERVICES	1,426,974	1,435,536	1,435,536	1,435,536
EXP Total		36,152,645	36,615,305	36,892,945	37,042,153
REV	BH - DEPT REVENUES	5,000	5,000	5,000	5,000
	BJ - INTERDEPT REVENUES	270,033	270,033	270,033	270,033
	BW - INTERFUND CHARGES REVENUE	250,000	250,000	250,000	250,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	32,500	32,500	32,500	32,500
	SA - STATE AID REIMBURSEMENT OF EXPENSES	69,100	69,100	69,100	69,100
REV Total		626,633	626,633	626,633	626,633

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



EL - BOARD OF ELECTIONS

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	15,177,233	15,587,492	15,823,795	15,928,332
	BB - EQUIPMENT	125,000	125,750	125,750	125,750
	DD - GENERAL EXPENSES	3,208,200	3,227,449	3,227,449	3,227,449
	DE - CONTRACTUAL SERVICES	570,000	573,420	573,420	573,420
EXP Total		19,080,433	19,514,112	19,750,414	19,854,951
REV	BF - RENTS & RECOVERIES	120,000	120,000	120,000	120,000
	BH - DEPT REVENUES	70,000	70,000	70,000	70,000
REV Total		190,000	190,000	190,000	190,000

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



EM - EMERGENCY MANAGEMENT

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	831,941	842,269	848,442	851,470
	DD - GENERAL EXPENSES	5,000	5,030	5,030	5,030
	HH - INTERFUND CHARGES	750,000	750,000	750,000	750,000
EXP Total		1,586,941	1,597,299	1,603,472	1,606,500
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	510,522	510,522	510,522	510,522
REV Total		510,522	510,522	510,522	510,522

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



FB - FRINGE BENEFIT

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AB - FRINGE BENEFITS	225,749,384	234,058,608	244,974,337	257,003,727
EXP Total		225,749,384	234,058,608	244,974,337	257,003,727

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



HE - HEALTH DEPARTMENT

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	15,177,951	15,835,291	16,211,503	16,374,745
	BB - EQUIPMENT	36,000	36,216	36,216	36,216
	DD - GENERAL EXPENSES	949,997	955,697	955,697	955,697
	DE - CONTRACTUAL SERVICES	392,330	394,684	394,684	394,684
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER DEPARTMENTAL CHARGES	5,402,120	5,402,120	5,402,120	5,402,120
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	137,700,000	140,454,000	143,263,080
EXP Total		161,958,398	165,324,008	168,454,220	171,426,542
REV	BC - PERMITS & LICENSES	5,482,750	5,482,750	5,482,750	5,482,750
	BD - FINES & FORFEITS	250,000	250,000	250,000	250,000
	BF - RENTS & RECOVERIES	470,000	470,000	470,000	470,000
	BH - DEPT REVENUES	3,014,700	3,014,700	3,014,700	3,014,700
	BW - INTERFUND CHARGES REVENUE	57,516	57,516	57,516	57,516
	SA - STATE AID REIMBURSEMENT OF EXPENSES	74,027,000	75,395,600	76,791,572	78,215,463
REV Total		83,301,966	84,670,566	86,066,538	87,490,429

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



HI - HOUSING & COMMUNITY DEVELOPMENT

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	972,076	972,076	972,076	972,076
EXP Total		972,076	972,076	972,076	972,076
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	370,750	370,750	370,750	370,750
	SA - STATE AID REIMBURSEMENT OF EXPENSES	111,225	111,225	111,225	111,225
REV Total		481,975	481,975	481,975	481,975

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	518,285	533,767	542,665	546,577
	DD - GENERAL EXPENSES	5,450	5,483	5,483	5,483
	DE - CONTRACTUAL SERVICES	10,000	10,060	10,060	10,060
EXP Total		533,735	549,309	558,208	562,120

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	4,375,567	4,568,405	4,677,817	4,724,017
	BB - EQUIPMENT	23,962	24,106	24,106	24,106
	DD - GENERAL EXPENSES	1,049,864	1,056,163	1,056,163	1,056,163
	DE - CONTRACTUAL SERVICES	26,262,331	26,419,905	26,419,905	26,419,905
	HF - INTER DEPARTMENTAL CHARGES	3,044,331	3,044,331	3,044,331	3,044,331
EXP Total		34,756,055	35,112,910	35,222,321	35,268,522
REV	BD - FINES & FORFEITS	40,000	40,000	40,000	40,000
	BF - RENTS & RECOVERIES	28,941	28,941	28,941	28,941
	BJ - INTERDEPT REVENUES	100,000	100,000	100,000	100,000
	BW - INTERFUND CHARGES REVENUE	100,000	100,000	100,000	100,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,377,911	5,377,911	5,377,911	5,377,911
	SA - STATE AID REIMBURSEMENT OF EXPENSES	10,114,824	10,114,824	10,114,824	10,114,824
REV Total		15,761,676	15,761,676	15,761,676	15,761,676

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



IT - INFORMATION TECHNOLOGY

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	7,538,669	7,902,206	8,120,458	8,228,767
	DD - GENERAL EXPENSES	441,200	443,847	443,847	443,847
	DE - CONTRACTUAL SERVICES	10,192,315	10,253,469	10,253,469	10,253,469
	DF - UTILITY COSTS	3,992,100	4,063,253	4,136,135	4,210,788
EXP Total		22,164,284	22,662,775	22,953,908	23,136,870
REV	BJ - INTERDEPT REVENUES	8,363,595	8,363,595	8,363,595	8,363,595
	BW - INTERFUND CHARGES REVENUE	167,012	167,012	167,012	167,012
REV Total		8,530,607	8,530,607	8,530,607	8,530,607

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



LE - COUNTY LEGISLATURE

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	6,346,919	6,348,360	6,349,830	6,351,329
	BB - EQUIPMENT	55,510	55,843	55,843	55,843
	DD - GENERAL EXPENSES	1,681,866	1,691,957	1,691,957	1,691,957
	DE - CONTRACTUAL SERVICES	1,008,154	1,014,203	1,014,203	1,014,203
EXP Total		9,092,449	9,110,363	9,111,833	9,113,332

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



LR - OFFICE OF LABOR RELATIONS

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	389,696	389,883	390,074	390,268
	DD - GENERAL EXPENSES	5,100	5,131	5,131	5,131
	DE - CONTRACTUAL SERVICES	400,000	402,400	402,400	402,400
EXP Total		794,796	797,414	797,604	797,799

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	515,826	516,256	516,695	517,142
	DD - GENERAL EXPENSES	24,970	25,120	25,120	25,120
	DE - CONTRACTUAL SERVICES	29,800	29,979	29,979	29,979
EXP Total		570,596	571,355	571,793	572,241

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



ME - MEDICAL EXAMINER

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	7,138,429	7,441,934	7,616,146	7,692,418
	BB - EQUIPMENT	40,029	40,269	40,269	40,269
	DD - GENERAL EXPENSES	688,039	692,167	692,167	692,167
	DE - CONTRACTUAL SERVICES	102,247	102,860	102,860	102,860
EXP Total		7,968,744	8,277,231	8,451,443	8,527,715
REV	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
REV Total		25,000	25,000	25,000	25,000

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



PA - PUBLIC ADMINISTRATOR

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	485,777	498,265	505,323	508,266
	DD - GENERAL EXPENSES	3,422	3,443	3,443	3,443
	DE - CONTRACTUAL SERVICES	7,300	7,344	7,344	7,344
EXP Total		496,499	509,051	516,109	519,053
REV	BH - DEPT REVENUES	500,000	500,000	500,000	500,000
REV Total		500,000	500,000	500,000	500,000

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



PB - PROBATION

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	17,307,483	18,055,759	18,489,349	18,684,608
	BB - EQUIPMENT	32,900	33,097	33,097	33,097
	DD - GENERAL EXPENSES	310,550	312,411	312,412	312,415
	DE - CONTRACTUAL SERVICES	559,100	562,455	562,455	562,455
	DF - UTILITY COSTS	500	502	520	538
	HF - INTER DEPARTMENTAL CHARGES	1,171,335	1,171,335	1,171,335	1,171,335
EXP Total		19,381,868	20,135,560	20,569,169	20,764,449
REV	BH - DEPT REVENUES	1,542,200	1,542,200	1,542,200	1,542,200
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	16,000	16,000	16,000	16,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	4,992,877	4,992,877	4,992,877	4,992,877
REV Total		6,551,077	6,551,077	6,551,077	6,551,077

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	822,638	822,654	822,670	822,687
	DD - GENERAL EXPENSES	13,000	13,078	13,078	13,078
	DE - CONTRACTUAL SERVICES	12,000	12,072	12,072	12,072
EXP Total		847,638	847,804	847,820	847,837

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	21,230,509	21,665,013	21,920,863	22,041,455
	BB - EQUIPMENT	400,000	402,400	402,400	402,400
	DD - GENERAL EXPENSES	1,847,975	1,859,063	1,859,063	1,859,063
	DE - CONTRACTUAL SERVICES	7,761,600	7,793,470	7,793,470	7,793,470
EXP Total		31,240,084	31,719,945	31,975,795	32,096,388
REV	BF - RENTS & RECOVERIES	2,164,136	2,164,136	2,164,136	2,164,136
	BH - DEPT REVENUES	20,815,395	20,815,395	20,815,395	20,815,395
	SA - STATE AID REIMBURSEMENT OF EXPENSES	42,302	42,302	42,302	42,302
	TX - SPECIAL TAXES	3,125,000	3,125,000	3,125,000	3,125,000
REV Total		26,146,833	26,146,833	26,146,833	26,146,833

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



PR - SHARED SERVICES

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	881,815	911,468	929,103	937,642
	DD - GENERAL EXPENSES	19,750	19,869	19,869	19,869
	DE - CONTRACTUAL SERVICES	187,800	188,927	188,927	188,927
EXP Total		1,089,365	1,120,263	1,137,898	1,146,437
REV	BF - RENTS & RECOVERIES	350,000	350,000	350,000	350,000
	BH - DEPT REVENUES	300,500	300,500	300,500	300,500
REV Total		650,500	650,500	650,500	650,500

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



PW - PUBLIC WORKS DEPARTMENT

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	35,560,130	37,141,189	38,092,124	38,566,243
	AC - WORKERS COMPENSATION	2,141,359	2,141,359	2,141,359	2,141,359
	BB - EQUIPMENT	87,168	87,691	87,691	87,691
	DD - GENERAL EXPENSES	8,751,213	8,794,120	8,797,719	8,813,049
	DE - CONTRACTUAL SERVICES	134,222,045	134,275,440	134,275,440	134,275,440
	DF - UTILITY COSTS	29,063,292	29,144,224	30,286,228	32,037,786
	DG - VAR DIRECT EXPENSES	250,000	250,000	250,000	250,000
	HF - INTER DEPARTMENTAL CHARGES	14,384,892	14,384,892	14,384,892	14,384,892
	HH - INTERFUND CHARGES	1,654,476	1,654,476	1,654,476	1,654,476
	MM - MASS TRANSPORTATION	43,803,242	44,998,006	46,227,417	47,492,482
	OO - OTHER EXPENSE	14,435,564	14,722,775	15,015,731	15,314,545
EXP Total		284,353,381	287,594,172	291,213,077	295,017,964
REV	BC - PERMITS & LICENSES	1,077,000	1,077,000	1,077,000	1,077,000
	BD - FINES & FORFEITS	1,000	1,000	1,000	1,000
	BF - RENTS & RECOVERIES	11,117,202	14,317,202	15,817,202	14,317,202
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	53,420,367	53,170,367	53,170,367	53,170,367
	BJ - INTERDEPT REVENUES	18,418,904	18,418,904	18,418,904	18,418,904
	BW - INTERFUND CHARGES REVENUE	6,315,070	6,315,070	6,315,070	6,315,070
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	6,635,000	6,635,000	6,635,000	6,635,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	63,789,000	63,789,000	63,789,000	63,789,000
REV Total		161,073,543	164,023,543	165,523,543	164,023,543

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



RM - RECORDS MANAGEMENT

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	933,480	967,877	987,430	995,736
	BB - EQUIPMENT	5,000	5,030	5,030	5,030
	DD - GENERAL EXPENSES	160,500	161,463	161,463	161,463
	DE - CONTRACTUAL SERVICES	125,000	125,750	125,750	125,750
EXP Total		1,223,980	1,260,120	1,279,673	1,287,979

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



SA - COORDINATING AGENCY FOR SPANISH AMERICANS

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	258,508	258,634	258,762	258,892
	DD - GENERAL EXPENSES	3,442	3,463	3,463	3,463
	DE - CONTRACTUAL SERVICES	12,500	12,575	12,575	12,575
EXP Total		274,450	274,671	274,799	274,930
REV	BH - DEPT REVENUES	24,000	24,000	24,000	24,000
REV Total		24,000	24,000	24,000	24,000

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



SS - SOCIAL SERVICES

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	47,857,892	49,894,239	51,083,166	51,600,400
	BB - EQUIPMENT	24,000	24,144	24,144	24,144
	DD - GENERAL EXPENSES	772,829	777,466	777,466	777,466
	DE - CONTRACTUAL SERVICES	7,631,404	7,677,192	7,677,192	7,677,192
	HF - INTER DEPARTMENTAL CHARGES	16,683,623	16,683,623	16,683,623	16,683,623
	SS - RECIPIENT GRANTS	62,000,000	63,240,000	64,504,800	64,504,800
	TT - PURCHASED SERVICES	65,851,121	67,168,143	68,511,506	69,881,736
	WW - EMERGENCY VENDOR PAYMENTS	50,980,000	50,470,200	50,470,200	50,470,200
	XX - MEDICAID	240,233,215	251,071,349	255,615,874	251,071,349
EXP Total		492,034,084	507,006,357	515,347,972	512,690,910
REV	BF - RENTS & RECOVERIES	500,000	500,000	500,000	500,000
	BH - DEPT REVENUES	16,583,040	16,583,040	16,583,040	16,583,040
	BJ - INTERDEPT REVENUES	203,157	203,157	203,157	203,157
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	111,359,009	112,472,599	112,472,599	112,472,599
	SA - STATE AID REIMBURSEMENT OF EXPENSES	54,781,867	54,998,207	55,218,874	55,443,954
REV Total		183,427,073	184,757,003	184,977,670	185,202,750

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



TC - TAXI & LIMOUSINE COMMISSION

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	397,524	408,806	415,151	417,753
	BB - EQUIPMENT	4,000	4,024	4,024	4,024
	DD - GENERAL EXPENSES	20,000	20,120	20,120	20,120
	DE - CONTRACTUAL SERVICES	200,000	201,200	201,200	201,200
EXP Total		621,524	634,150	640,495	643,097
REV	BC - PERMITS & LICENSES	361,500	361,500	361,500	361,500
	BD - FINES & FORFEITS	285,000	2,285,000	2,285,000	2,285,000
REV Total		646,500	2,646,500	2,646,500	2,646,500

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



TR - COUNTY TREASURER

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	2,170,443	2,250,433	2,295,925	2,315,279
	BB - EQUIPMENT	2,000	2,012	2,012	2,012
	DD - GENERAL EXPENSES	415,600	418,094	418,094	418,094
	DE - CONTRACTUAL SERVICES	240,400	241,842	241,842	241,842
	OO - OTHER EXPENSE	70,000,000	75,000,000	30,000,000	30,000,000
EXP Total		72,828,443	77,912,381	32,957,873	32,977,227
REV	BA - INT PENALTY ON TAX	31,900,000	31,900,000	31,900,000	31,900,000
	BD - FINES & FORFEITS	10,000	10,000	10,000	10,000
	BE - INVEST INCOME	947,000	947,000	947,000	947,000
	BH - DEPT REVENUES	626,620	626,620	626,620	626,620
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	60,000,000	60,000,000	0	0
	TX - SPECIAL TAXES	1,890,000	2,890,000	2,890,000	2,890,000
REV Total		95,373,620	96,373,620	36,373,620	36,373,620

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	3,928,770	4,055,291	4,128,353	4,160,924
	BB - EQUIPMENT	9,700	9,758	9,758	9,758
	DD - GENERAL EXPENSES	220,020	221,340	221,340	221,340
	DE - CONTRACTUAL SERVICES	10,175,250	10,026,272	10,026,272	10,026,272
EXP Total		14,333,740	14,312,661	14,385,723	14,418,294
REV	BD - FINES & FORFEITS	62,979,058	64,565,148	64,565,148	64,565,148
	BF - RENTS & RECOVERIES	35,000	35,000	35,000	35,000
REV Total		63,014,058	64,600,148	64,600,148	64,600,148

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



VS - VETERANS SERVICE AGENCY

EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	455,847	468,148	475,087	477,963
	DD - GENERAL EXPENSES	16,200	16,297	16,297	16,297
	DE - CONTRACTUAL SERVICES	700	704	704	704
EXP Total		472,747	485,149	492,089	494,965
REV	BJ - INTERDEPT REVENUES	0	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	59,703	59,703	59,703	59,703
REV Total		59,703	59,703	59,703	59,703

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



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 2016-2019 Proposed Multi-Year Financial Plan baseline.

Table A.1: MYP Update Baseline Inflat

Expense / Revenue Category	Baseline Inflat	Explanation
Wages		
Non-Police Pension Contribution	2.46%,4.27%,5.25%	Estimates/Assumptions provided by the NYS Retirement System
Police Pension Contribution	6.66%,4.80%,5.30%	Estimates/Assumptions provided by the NYS Retirement System
Health Insurance - Actives	5.48%,5.48%,5.48%	Highest average increase over last 3, 5 or 9 years
Health Insurance - Retirees	4.44%,4.44%,4.44%	Highest average increase over last 3, 5 or 9 years
Other-Than-Personal-Services	0.6%,1%,1%	
Utilities		
Light and Power	4.3%,3.56%,3.54%	EIA (DOE) 2015 Annual Energy Outlook Price Projection for Mid-Atlantic Region Commercial Customers (June 2015) (Base reference Case)
Brokered Gas	4.2%,8.4%,5.79%	
Trigen	3.62%,6.43%,4.68%	Blended (2/3 weighting for Natural Gas for Electric Power [EIA 2015 AEO] and 1/3 weighting for the ten-year average CPI [2.65%])
Fuel	0.23%,1.4%,1.41%	EIA (DOE) 2015 Annual Energy Outlook Price Projection for Mid-Atlantic Region Commercial Customers (June 2015) (Base reference Case)
Water	2.96%, 2.96%, 2.96%	
Telephone	2.43%, 2.43%, 2.43%	Historical trend
Medicaid	Flat, Flat +1 Wk, Flat	2017 goes back to Original Weekly Medicaid Cap prior to Relief
Social Services Entitlements	Variable	Reflects most current caseload information
Special Education Program	Variable	Reflects most current caseload information
State Aid	Variable	Variable based upon reimbursement formula
Federal Aid	Variable	Variable based upon reimbursement formula
Sales Tax	2.5%,3.0%,3.0%	



APPENDIX B: BORROWING SCHEDULE

2016-2019 Multi-Year Financial Plan
 Debt Service Assumptions
 September 15, 2015

MYP Assumptions ⁽¹⁾							
	Principal Amount	Sale Date	First Interest Payment Date	First Principal Payment Date	Final Principal Payment Date	Interest Rate Mode	Coupon
2015 Remaining							
<u>Capital Borrowings</u> ²							
Capital-General	90,000,000	12/01/15	06/01/16	12/01/16	12/01/35	Fixed	5.00%
Capital-SSWRD ³	-	-	-	-	-	-	-
Tax Certs	60,000,000	12/01/15	06/01/16	12/01/16	12/01/35	Fixed	5.00%
Term Pay	41,500,000	12/01/15	06/01/16	12/01/16	12/01/25	Fixed	5.00%
Total	191,500,000						
<u>Cash Flow Borrowings</u>							
BANs (Sandy) ⁴	-	-	-	-	-	-	-
BANs (SSWRD)	40,000,000	12/01/15	10/01/16	-	10/01/16	Fixed	2.00%
RANs	-	-	-	-	-	-	-
TANs	200,000,000	12/01/15	10/01/16	-	10/01/16	Fixed	2.00%
Total	240,000,000						
2016							
<u>Capital Borrowings</u> ²							
Capital-General	75,000,000	06/01/16	12/01/16	06/01/17	06/01/36	Fixed	5.00%
Capital-SSWRD ³	-	-	-	-	-	-	-
Tax Certs	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/16	06/01/17	12/01/17	12/01/36	Fixed	5.00%
Capital-SSWRD ³	130,835,000	12/01/16	06/01/17	12/01/17	12/01/36	Fixed	5.00%
Tax Certs	60,000,000	12/01/16	06/01/17	12/01/17	12/01/36	Fixed	5.00%
Term Pay	33,750,000	12/01/16	06/01/17	12/01/17	12/01/26	Fixed	5.00%
Total	374,585,000						
<u>Cash Flow Borrowings</u>							
BANs (Sandy) ⁴	26,600,000	02/01/16	02/01/17	-	02/01/17	Fixed	2.25%
RANs	180,000,000	06/01/16	04/01/17	-	04/01/17	Fixed	2.25%
TANs	200,000,000	12/01/16	10/01/17	-	10/01/17	Fixed	2.25%
Total	406,600,000						
2017							
<u>Capital Borrowings</u> ²							
Capital-General	75,000,000	06/01/17	12/01/17	06/01/18	06/01/37	Fixed	5.00%
Capital-SSWRD ³	25,000,000	06/01/17	12/01/17	06/01/18	06/01/37	Fixed	5.00%
Tax Certs	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/17	06/01/18	12/01/18	12/01/37	Fixed	5.00%
Capital-SSWRD ³	25,000,000	12/01/17	06/01/18	12/01/18	12/01/37	Fixed	5.00%
Tax Certs	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-
Total	200,000,000						
<u>Cash Flow Borrowings</u>							
BANs (Sandy) ⁴	26,600,000	02/01/17	02/01/18	-	02/01/18	Fixed	2.50%
RANs	180,000,000	06/01/17	04/01/18	-	04/01/18	Fixed	2.50%
TANs	200,000,000	12/01/17	10/01/18	-	10/01/18	Fixed	2.50%
Total	406,600,000						



APPENDIX B: BORROWING SCHEDULE (continued)

2018							
<u>Capital Borrowings</u> ²							
Capital-General	75,000,000	06/01/18	12/01/18	06/01/19	06/01/38	Fixed	5.00%
Capital-SSWRD ³	51,600,000	06/01/18	12/01/18	06/01/19	06/01/38	Fixed	5.00%
Tax Certs	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/18	06/01/19	12/01/19	12/01/38	Fixed	5.00%
Capital-SSWRD ³	25,000,000	12/01/18	06/01/19	12/01/19	12/01/38	Fixed	5.00%
Tax Certs	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-
Total	226,600,000						
<u>Cash Flow Borrowings</u>							
BANs (Sandy) ⁴	-	-	-	-	-	-	-
RANs	180,000,000	06/01/18	04/01/19	-	04/01/19	Fixed	2.50%
TANs	200,000,000	12/01/18	10/01/19	-	10/01/19	Fixed	2.50%
Total	380,000,000						
2019							
<u>Capital Borrowings</u> ²							
Capital-General	75,000,000	06/01/19	12/01/19	06/01/20	06/01/39	Fixed	5.00%
Capital-SSWRD ³	25,000,000	06/01/19	12/01/19	06/01/20	06/01/39	Fixed	5.00%
Tax Certs	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/19	06/01/20	12/01/20	12/01/39	Fixed	5.00%
Capital-SSWRD ³	25,000,000	12/01/19	06/01/20	12/01/20	12/01/39	Fixed	5.00%
Tax Certs	-	-	-	-	-	-	-
Term Pay	-	-	-	-	-	-	-
Total	200,000,000						
<u>Cash Flow Borrowings</u>							
BANs (Sandy) ⁴	-	-	-	-	-	-	-
RANs	180,000,000	06/01/19	04/01/20	-	04/01/20	Fixed	2.50%
TANs	200,000,000	12/01/19	10/01/20	-	10/01/20	Fixed	2.50%
Total	380,000,000						

- (1) Assumptions used to generate budget for debt service; size, timing and rates of actual borrowings may vary.
- (2) The County may substitute Bond Anticipation Notes for Bonds to finance the Capital Plan.
- (3) Projects for the SSWRD may be funded through borrowing by either the County, NYS EFC, or the NC SSWFA.
- (4) Sandy BANs represent roll-over of original \$185.5 million BANs, Series 2013A. The \$130.8 million of bonds projected to be issued in 2016 includes \$50 million of new money, and bonding for the \$40.835 million 2013 Series C BANs maturing on December 15, 2016 and \$40 million of BANs projected to be issued in December 2015. The \$76.6 million of bonds projected to be issued in 2018 includes \$50.0 million of new money and bonding for the \$26.6 million of BANs rolled in 2017 (remainder of Sandy BANs).



APPENDIX C: DEBT SERVICE BASELINE

Nassau County
2016-2019 MYP (Proposed)
Baseline

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<i>Existing Debt Service Obligations</i>				
<u>General Fund Obligations</u>				
Long Term Debt				
Principal	\$58,410,633	\$66,059,775	\$68,173,241	\$70,942,002
Interest	67,018,666	61,689,585	58,484,249	55,616,873
NIFA Set Asides				
Principal	126,988,895	118,189,562	109,042,726	114,299,353
Interest	34,901,840	29,903,363	25,631,327	21,315,459
Fees	3,099,740	2,637,341	2,144,821	1,583,450
Total	290,419,774	278,479,626	263,476,364	263,757,137
<u>Parks And Recreation</u>				
Long Term Debt				
Principal	3,104,398	3,535,829	3,354,635	3,749,292
Interest	4,781,746	4,472,484	4,305,116	4,159,199
NIFA Set Asides				
Principal	3,028,837	2,719,499	3,162,714	3,021,490
Interest	869,523	748,621	643,756	522,596
Fees	86,577	73,662	59,906	44,226
Total	11,871,081	11,550,095	11,526,127	11,496,803
<u>Environmental Bond Fund</u>				
Long Term Debt				
Principal	3,470,270	3,668,789	3,847,893	4,183,777
Interest	5,063,245	4,899,919	4,726,625	4,570,937
NIFA Set Asides				
Principal	818,149	424,555	429,414	467,949
Interest	183,564	145,647	126,631	106,957
Fees	5,502	4,681	3,807	2,810
Total	9,540,730	9,143,591	9,134,370	9,332,430
<u>Police District</u>				
Long Term Debt				
Principal	1,507,372	1,568,836	1,648,190	1,735,344
Interest	675,102	613,276	534,652	451,915
NIFA Set Asides				
Principal	50,509	43,694	47,583	54,867
Interest	15,981	13,897	12,077	10,123
Fees	1,047	890	724	535
Total	2,250,011	2,240,593	2,243,226	2,252,784
<u>Police Headquarters</u>				
Long Term Debt				
Principal	7,529,496	8,152,566	8,263,105	8,888,898
Interest	7,838,689	7,366,433	6,966,285	6,595,175
NIFA Set Asides				
Principal	1,674,132	1,371,751	1,601,290	1,726,526
Interest	469,007	400,139	344,964	281,536
Fees	55,846	47,515	38,642	28,528
Total	17,567,170	17,338,404	17,214,286	17,520,663



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Fire Prevention Fund</u>				
Long Term Debt				
Principal	231,660	263,884	277,574	295,544
Interest	428,037	416,670	403,238	389,018
NIFA Set Asides				
Principal	104,792	83,167	101,477	105,914
Interest	28,461	24,112	20,756	16,773
Fees	3,548	3,019	2,455	1,813
Total	796,498	790,852	805,500	809,062
<u>Community College</u>				
Long Term Debt				
Principal	1,086,147	1,184,971	1,193,918	1,248,782
Interest	2,904,769	2,846,340	2,789,168	2,739,712
NIFA Set Asides				
Principal	1,169,768	1,299,328	1,390,049	722,098
Interest	263,522	221,261	180,606	132,884
Fees	22,768	19,372	15,754	11,631
Total	5,446,974	5,571,272	5,569,495	4,855,107
<u>Water Related Project</u>				
Long Term Debt				
Principal	1,935,788	2,193,183	2,258,162	2,544,093
Interest	4,065,795	3,962,105	3,857,616	3,749,802
NIFA Set Asides				
Principal	1,353,456	1,337,066	1,256,528	1,226,803
Interest	360,286	307,743	260,721	211,725
Fees	38,145	32,455	26,394	19,486
Total	7,753,470	7,832,552	7,659,421	7,751,909
<u>Sewer Related Project</u>				
Long Term Debt				
Principal	2,004,236	2,267,167	2,088,283	2,472,268
Interest	3,885,399	3,773,275	3,670,689	3,596,482
NIFA Set Asides				
Principal	2,496,985	2,337,211	2,600,720	2,921,833
Interest	791,155	692,835	599,632	496,831
Fees	87,439	74,395	60,502	44,667
Total	9,265,214	9,144,883	9,019,826	9,532,081
<u>Total General Improvement</u>				
Long Term Debt				
Principal	79,280,000	88,895,000	91,105,001	96,060,000
Interest	96,661,448	90,040,087	85,737,638	81,869,113
Total	175,941,448	178,935,087	176,842,639	177,929,113



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Total NIFA</u>				
Principal	137,685,523	127,805,833	119,632,501	124,546,833
Interest	37,847,076	32,457,618	27,820,470	23,094,884
Fees	3,400,612	2,893,330	2,353,005	1,737,146
Refunding Savings	(3,000,000)	(800,856)	(800,856)	(3,115,856)
Total	175,933,211	162,355,925	149,005,120	146,263,007
Expense of Loans	4,483,620	2,400,000	2,719,200	3,200,000
Short Term Interest				
BAN Interest (Capital)	1,372,346	-	-	-
BAN Interest (Sandy)	1,099,467	601,825	668,694	-
RAN Interest	2,806,102	3,363,750	3,737,500	3,737,500
TAN Interest	3,333,333	3,750,000	4,166,667	4,166,667
Total	8,611,248	7,715,575	8,572,861	7,904,167
Total Existing Obligations	364,969,527	351,406,587	337,139,820	335,296,287
<u>Future Obligations</u>				
General Capital and Tax Certs				
Principal	4,475,000	10,970,000	16,000,000	21,295,000
Interest	9,263,125	19,377,000	26,202,750	32,770,375
SSWRD				
Principal	-	3,905,000	5,595,000	8,190,000
Interest	-	7,069,125	9,996,625	12,817,000
Judgments and Term Pay				
Principal	3,280,000	6,040,000	6,350,000	6,675,000
Interest	1,993,000	3,400,000	3,090,250	2,764,625
Environmental Bond Act				
Principal	-	-	-	-
Interest	-	-	-	-
Total Future Obligations	7,755,000	20,915,000	27,945,000	36,160,000
Principal	7,755,000	20,915,000	27,945,000	36,160,000
Interest	11,256,125	29,846,125	39,289,625	48,352,000
Total	19,011,125	50,761,125	67,234,625	84,512,000
Total Debt Service	\$383,980,652	\$402,167,712	\$404,374,445	\$419,808,287

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



APPENDIX D

Note: The amounts reflected on this page are hypothetical and reflect assumptions on a "worst case" scenario, and in no way represent administrative decisions not yet made for any circumstances event or agreement.

Fiscal 2016-2019 Multi-Year Financial Plan

9/1/2015

NASSAU COMMUNITY COLLEGE Fiscal 2016-2019 Multi-Year Financial Plan

	2015 <u>Projected</u>	Adopted 2016 <u>Budget</u>	2016 <u>Projected</u>	2017 <u>Projected</u>	2018 <u>Projected</u>	2019 <u>Projected</u>
OPERATING EXPENSES:						
Salaries	129,826,485	128,675,989	127,775,989	131,481,509	134,111,139	136,793,362
Debt Service on Retirement Incentives		260,000	1,000,000	1,000,000	1,000,000	1,000,000
Fringe Benefits	58,184,510	58,805,000	58,393,699	60,094,522	61,299,988	62,514,644
Equipment	2,207,482	2,177,303	2,177,303	2,156,872	2,156,872	2,156,872
General Expenses	8,085,664	7,632,251	7,632,251	7,479,606	7,330,014	7,183,414
Contractual	7,791,985	8,047,520	8,047,520	7,368,329	7,368,329	7,368,329
Utility Costs	4,678,769	4,744,500	4,744,500	4,678,769	4,678,769	4,678,769
Interfund Charges	3,281,100	3,281,100	3,281,100	3,281,100	3,281,100	3,281,100
Other	855,000	55,000	55,000	55,000	55,000	55,000
Total Operating Expenses	214,910,995	213,678,663	213,107,362	217,595,707	221,281,210	225,031,489
		% growth		2.1%	1.7%	1.7%
OPERATING REVENUES:						
Investment Income	65,000	65,000	65,000	65,000	65,000	65,000
Rents & Recoveries	3,838,573	600,000	600,000	650,000	650,000	650,000
Revenue Offset to Expenses	4,642,365	4,642,365	4,642,365	4,742,365	4,742,365	4,791,509
Service Fees	6,884,985	6,887,285	6,715,103	6,747,285	6,747,285	6,763,574
Student Revenues	82,452,216	86,528,479	84,365,267	82,677,962	82,677,962	82,677,962
Revenue in Lieu of Spons Share	15,019,969	14,825,356	14,454,722	14,165,628	14,165,628	14,165,628
State Aid (Includes Categorical Aid)	47,433,557	47,923,295	47,923,295	46,209,803	45,266,322	44,851,119
Property Taxes	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883
Fund Balance	2,473,000	0	0	0	0	0
Total Operating Revenue	215,016,548	213,678,663	210,972,635	207,464,926	206,521,444	206,171,675
Operations Gain (Loss)-(Baseline Operating Results)*	105,553	0	(2,134,727)	(10,130,781)	(14,759,766)	(18,859,814)

FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



APPENDIX D (continued)

Fiscal 2016-2019 Multi-Year Financial Plan 9/1/2015

NASSAU COMMUNITY COLLEGE Fiscal 2016-2019 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.

The gap closers as depicted below were submitted and provided by Nassau Community College without collaboration from County Administration and does not reflect or set County policy.

			2017 <i>Projected</i>	2018 <i>Projected</i>	2019 <i>Projected</i>
BASELINE (GAP)			(10,130,781)	(14,759,766)	(18,859,814)
GAP CLOSING MEASURES					
1. Initiatives- Planned					
A. 2016 Instructional Efficiencies (Attrition)			1,000,000	1,000,000	1,000,000
B. 2016 Staffing Efficiencies (Attrition)				500,000	500,000
C. OTPS Contracts					
D. Fee Adjustments					
E. Contingency Adjustment (Reserve for Items Not Materializing)					
Total Cost Reductions			1,000,000	1,500,000	1,500,000
2. State					
	FTE in body				
A. Increase in State Aid Rate in 2017	17,488.0	200	3,497,597	3,424,938	3,392,962
B. Increase in State Aid Rate in 2018	17,124.7	100		1,712,469	1,696,481
C. Increase in State Aid Rate in 2019	16,964.8	100			1,696,481
Total State Aid			3,497,597	5,137,407	6,785,924
3. Sponsor Support					
A. Increase in Sponsor Support 2017	2.00%		1,044,138	1,044,138	1,044,138
B. Increase in Sponsor Support 2018	2.00%			1,065,020	1,065,020
C. Increase in Sponsor Support 2019	2.00%				1,086,321
Total Sponsor			1,044,138	2,109,158	3,195,479
4. Tuition-					
A. Increase in Tuition in 2017	\$ 300		5,470,531	5,470,531	5,470,531
B. Increase in Tuition in 2018	\$ 183			3,337,024	3,337,024
C. Increase in Tuition in 2019	\$ 185				3,373,494
Total Tuition Increases			5,470,531	8,807,555	12,181,049
5. Enrollment Changes- Student Revenue 2106 in base Increases					
A. Enrollment impact-Student Revenue 2016		-2.00%	(1,762,970)	(1,829,710)	(1,897,180)
B. Enrollment impact-Student Revenue 2017		-2.00%		(1,793,116)	(1,859,237)
C. Enrollment impact-Student Revenue 2018		-2.00%			(1,822,052)
Total Enrollment impact-Student Revenue			(1,762,970)	(3,622,826)	(5,578,469)
6. Enrollment Changes- Instructional Cost Factor 2106 in base Enrollment Increases					
A. Enrollment impact-Instructional Cost Factor 2016		-2.00%	881,485	914,855	948,590
B. Enrollment impact-Instructional Cost Factor 2017		-2.00%	-	896,558	929,618
C. Enrollment impact-Instructional Cost Factor 2018		-2.00%	-	-	911,026
Total Enrollment impact-Instructional Cost Factor			881,485	1,811,413	2,789,234
7. Enrollment Changes- State Aid- 2016Base= 16,964.8					
A. 2017 Enrollment Impact-State Aid		-2.00%		(982,941)	(1,016,871)
B. 2018 Enrollment Impact-State Aid		-2.00%			(996,533)
C. 2019 Enrollment Impact-State Aid		-2.00%			
Total Enrollment impact-State Aid			0	(982,941)	(2,013,404)
8. Other Revenue Enhancements/ Savings Measures & Use of Fund Balance- To Be Determined					
A. 2017 Items					
B. 2018 Items					
C. 2019 Items					
Total Other			-	-	-
Total GAP Closers			10,130,781.04	14,759,765.58	18,859,814.30
Preliminary Balance Baseline GAP surplus/(deficit)			(0)	(0)	0



APPENDIX E
NASSAU HEALTH CARE CORPORATION (FISCAL 2015 – 2018)
 (Provided by the Nassau Health Care Corporation)

Nassau Health Care Corporation and Subsidiaries

2015 Approved Budget

Consolidated

(In Thousands)

	<u>2015</u> <u>Budget</u>	<u>2016</u> <u>Proposed</u>	<u>2017</u> <u>Proposed</u>	<u>2018</u> <u>Proposed</u>
<i>Net patient service revenue</i>	440,680	449,494	458,484	467,653
<i>NYS Intergovernmental transfer</i>	53,244	53,000	53,000	53,000
<i>Interim Access Assurance Fund (IAAF)</i>	11,100	0	0	0
<i>Nassau County Billings</i>	20,627	20,000	20,000	20,000
<i>Historical Mission/Article VI Payments</i>	13,001	0	0	0
<i>Federal & State Aid</i>	15,000	15,000	15,000	15,000
<i>Practice Plan Revenue</i>	0			
<i>Services to LIFQHC</i>	14,400	15,000	15,000	15,000
<i>Miscellaneous</i>	<u>24,932</u>	25,000	25,000	25,000
<i>Total operating revenue</i>	<u>592,984</u>	<u>577,494</u>	<u>586,484</u>	<u>595,653</u>
Operating Revenues:				
Operating Expenses:				
<i>Salaries</i>	236,685	236,685	241,418	246,247
<i>Fringe Benefits</i>	127,012	130,823	134,748	138,790
<i>Supplies</i>	34,518	35,554	36,620	37,719
<i>Expenses</i>	89,122	91,796	94,550	97,386
<i>Utilities</i>	20,985	21,615	22,263	22,931
<i>Depreciation</i>	19,628	19,000	19,000	19,000
<i>Interest Expense</i>	11,001	10,500	10,000	9,500
<i>Services to LIFQHC</i>	14,400	15,000	15,000	15,000
<i>Bad Debt Expense</i>	<u>40,122</u>	41,000	41,000	41,000
<i>Total operating expenses</i>	<u>593,473</u>	<u>601,971</u>	<u>614,598</u>	<u>627,572</u>
<i>Gain (Loss) From Operations</i>	<u>(489)</u>	<u>(24,477)</u>	<u>(28,115)</u>	<u>(31,919)</u>
NonOperating Revenues:				
<i>Investment Income</i>	<u>1,042</u>	1,500	1,500	1,500
BASELINE SURPLUS (GAP) AS OF January 1, 2015	<u>553</u>	<u>(22,979)</u>	<u>(26,615)</u>	<u>(30,419)</u>



APPENDIX F

SEWER AND STORM WATER RESOURCES DISTRICT FINANCIAL PLAN

SEWER AND STORM WATER FINANCE AUTHORITY					
EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	DE - CONTRACTUAL SERVICES	900,000	900,000	900,000	900,000
	FF - INTEREST	7,651,295	7,202,750	6,685,500	6,144,750
	GG - PRINCIPAL	10,205,000	10,345,000	10,815,000	11,370,000
	LZ - TRANS OUT TO SSW FOR DEBT SERVICE	104,559,275	104,867,820	104,915,070	104,900,820
EXP Total		123,315,570	123,315,570	123,315,570	123,315,570
REV	BE - INVEST INCOME	2,000	2,000	2,000	2,000
	TL - PROPERTY TAX	123,313,570	123,313,570	123,313,570	123,313,570
REV Total		123,315,570	123,315,570	123,315,570	123,315,570

SEWER AND STORM WATER RESOURCES DISTRICT					
EXP/REV	Object	2016 Proposed Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	11,809,725	12,348,852	12,661,988	12,803,975
	AB - FRINGE BENEFITS	9,481,686	9,840,742	10,311,737	10,824,741
	BB - EQUIPMENT	36,761	36,982	36,982	36,982
	DD - GENERAL EXPENSES	767,741	772,347	772,347	772,347
	DE - CONTRACTUAL SERVICES	60,088,000	61,890,640	63,747,359	65,659,780
	DF - UTILITY COSTS	7,700,000	7,937,060	8,460,195	8,862,664
	FF - INTEREST	6,332,938	5,835,237	5,340,701	4,821,162
	GG - PRINCIPAL	10,363,806	9,532,367	9,716,490	10,119,051
	HH - INTERFUND CHARGES	29,900,624	39,388,498	43,717,573	49,640,062
	OO - OTHER EXPENSE	538,500	538,500	538,500	538,500
EXP Total		137,019,781	148,121,226	155,303,872	164,079,264
REV	AA - FUND BALANCE	2,022,030	0	0	0
	BC - PERMITS & LICENSES	1,150,000	1,150,000	1,150,000	1,150,000
	BE - INVEST INCOME	32,000	32,000	32,000	32,000
	BF - RENTS & RECOVERIES	10,725,000	10,725,000	10,725,000	12,648,499
	BH - DEPT REVENUES	14,277,000	14,277,000	14,277,000	14,277,000
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	300,000	300,000	300,000	300,000
	BR - DUE FROM OTHER GOVTS	2,300,000	2,300,000	2,300,000	2,300,000
	BW - INTERFUND CHARGES REVENUE	1,654,476	1,654,476	1,654,476	1,654,476
	IF - INTERFUND TRANSFERS	104,559,275	104,867,820	104,915,070	104,900,820
REV Total		137,019,781	135,306,296	135,353,546	137,262,795
Projected Surplus / (Deficit)		0	(12,814,930)	(19,950,326)	(26,816,469)
Non-for profit exempt Fee		(12,600,000)	(12,600,000)	(12,600,000)	(12,600,000)
Revised Projected Surplus / (Deficit)		(12,600,000)	(25,414,930)	(32,550,326)	(39,416,469)
Use of Fund Balance		12,600,000	24,465,255	0	0
Debt Service Savings from P3		0	949,675	32,550,326	39,416,469
Projected Surplus / (Deficit)		0	0	0	0