

NASSAU COUNTY  
NEW YORK



EDWARD P. MANGANO  
COUNTY EXECUTIVE

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# 2016 PROPERTY TAX FREEZE CREDIT ADOPTED BUDGET

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ADOPTED MULTI-YEAR FINANCIAL PLAN FISCAL 2016-2019

2016 BUDGET ORDINANCE NO. 134-2015 AS CONFORMED TO THE  
2016-2019 MULTI-YEAR FINANCIAL PLAN MODIFIED BY  
NASSAU COUNTY INTERIM FINANCE AUTHORITY RESOLUTION 15-597

DECEMBER 2015

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



**The Present**



**The Future**

**OFFICE OF MANAGEMENT AND BUDGET**

**Deputy County Executive**

**Eric Naughton**

**Budget Director**

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**Steve Munzing**

**Christopher Nolan**

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## **EXECUTIVE SUMMARY**





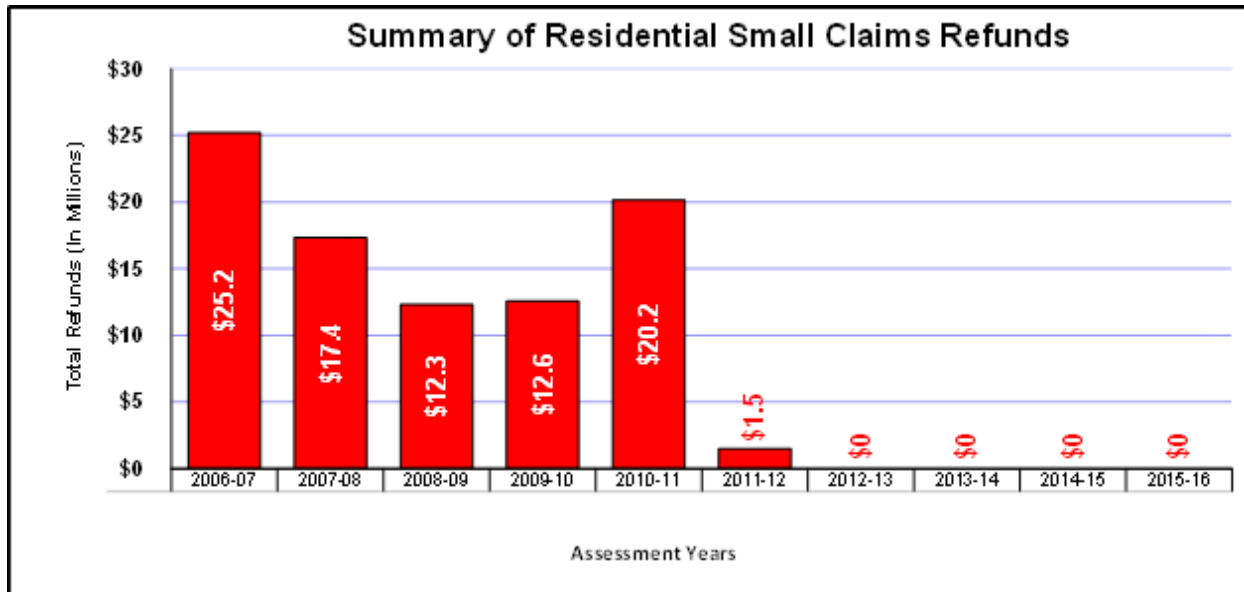
## **OVERVIEW**

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 Adopted 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 no longer borrow for operating purposes, with the exception of extraordinary judgments and settlements, and to be structurally balanced in 2018. The steps necessary for the transition to that goal are outlined in the MYP.

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 \$952.7 million. 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.

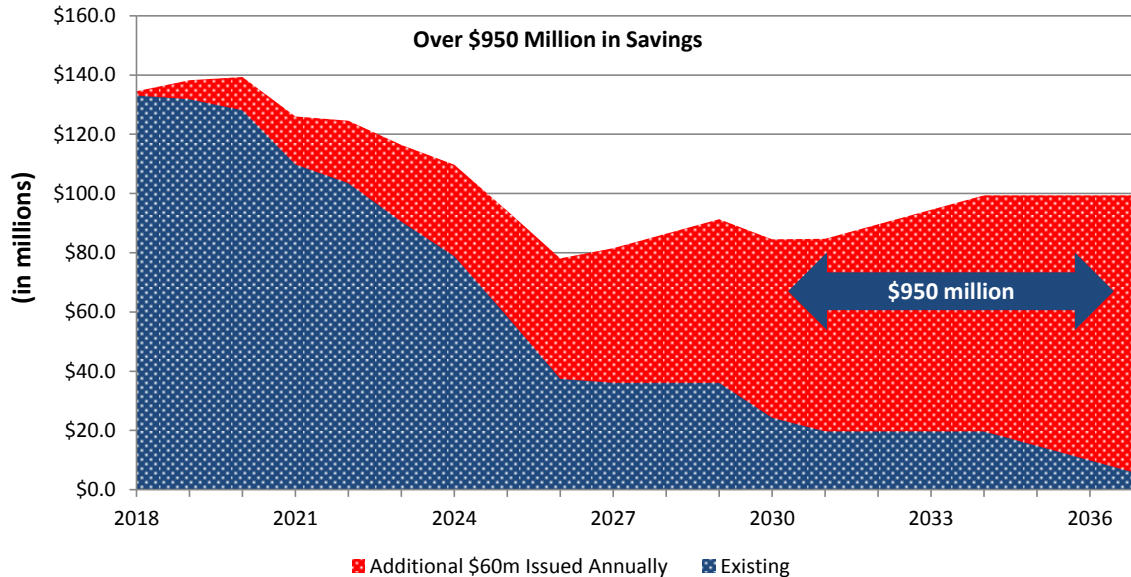


The Administration is currently implementing the largest structural reform that Nassau County has ever achieved – addressing the commercial property tax grievance process. In 2014, the New York State Legislature passed historic assessment legislation, which the Governor signed, that will greatly aid 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.





**Tax Certiorari Debt Service**



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 SUEZ Water Long Island Inc. (formerly 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 in excess of \$233 million. The contractual commitment with SUEZ Water Long Island Inc. is to reduce or pay County staffing costs by a



minimum of \$10 million annually. It is projected that in 2015 SUEZ Water Long Island Inc. will pay the County approximately \$12 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 Wiz Live*, *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 2015 sales tax growth rate of 1.2% compared to 2014 and has budgeted 1.26% growth in 2016 from this low base. We expect growth will be restrained given lower fuel prices and the continued impact from foreclosure activity following Hurricane Sandy, both of these risks are reflected in the low assumed budgeted growth. As the economy expands, sales tax is projected to grow by 3.5% in 2017, 3.0% in 2018, and 3.0% in 2019.

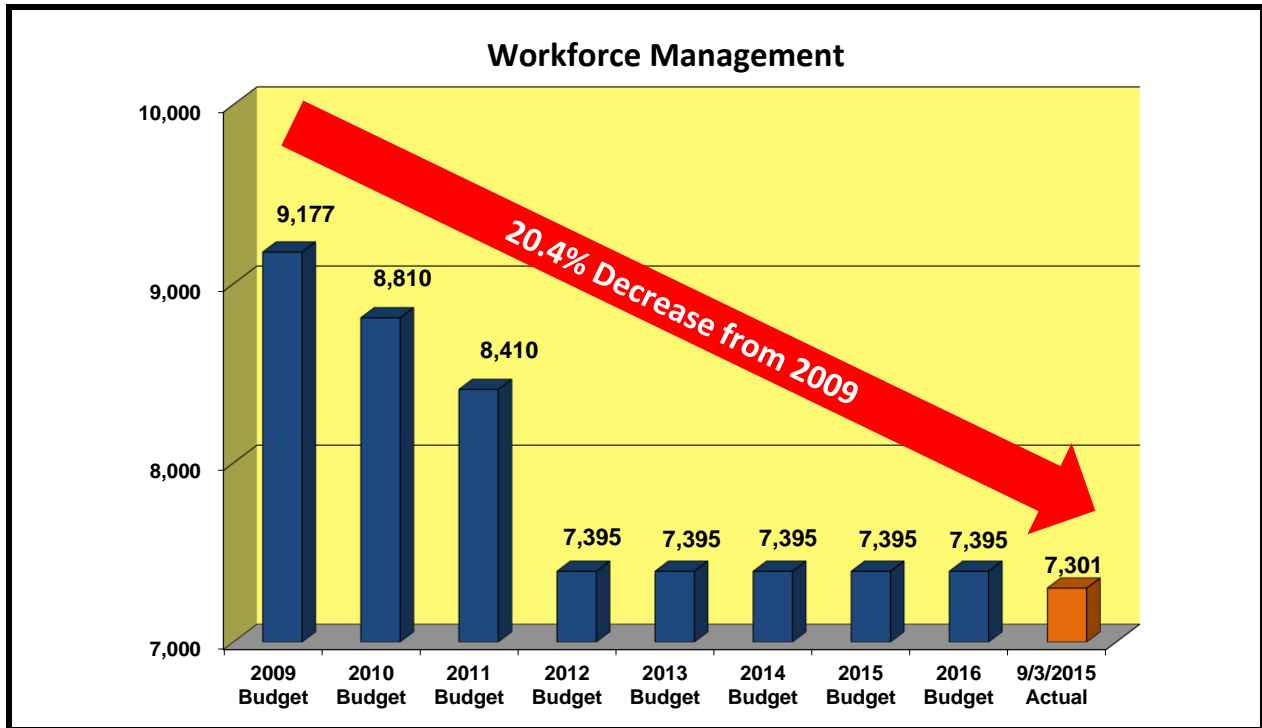
The containment of expense growth is important as the County continues to experience limited revenue growth. The settlement of labor agreements in 2014 brought cost certainty to the labor situation and minimized litigation risk. The agreements brought historic first-time savings in areas such as contributions 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 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	864,114,056	905,409,758	923,965,868	936,173,850
	AB - FRINGE BENEFITS	515,257,831	535,864,650	560,747,366	587,981,554
	AC - WORKERS COMPENSATION	31,582,954	31,582,954	31,582,954	31,582,954
	BB - EQUIPMENT	1,812,801	1,948,073	1,948,073	1,948,073
	DD - GENERAL EXPENSES	37,057,515	38,073,583	38,087,728	38,147,991
	DE - CONTRACTUAL SERVICES	243,726,030	246,151,497	246,552,548	246,963,624
	DF - UTILITY COSTS	39,338,174	40,271,669	41,680,915	43,706,679
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	110,343,258	126,306,787	132,420,374	137,097,530
	GA - LOCAL GOVT ASST PROGRAM	66,997,479	69,286,312	71,327,402	73,429,724
	GG - PRINCIPAL	78,420,000	109,160,000	118,180,001	131,300,000
	HH - INTERFUND CHARGES	27,384,268	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	295,023,271	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
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>2,916,125,215</b>	<b>3,033,741,136</b>	<b>3,049,531,396</b>	<b>3,110,409,047</b>
<b>Interdepartmental Transfers</b>		<b>420,489,670</b>	<b>446,075,178</b>	<b>443,538,107</b>	<b>452,492,615</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>3,336,614,885</b>	<b>3,479,816,314</b>	<b>3,493,069,503</b>	<b>3,562,901,662</b>
REV	BA - INT PENALTY ON TAX	31,900,000	31,900,000	31,900,000	31,900,000
	BC - PERMITS & LICENSES	17,614,750	18,614,750	17,614,750	18,614,750
	BD - FINES & FORFEITS	65,523,536	70,239,653	70,239,653	70,239,653
	BE - INVEST INCOME	979,300	979,300	979,300	979,300
	BF - RENTS & RECOVERIES	57,226,757	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	230,337,222	226,787,222	221,787,222	221,787,222
	BO - PAYMENT IN LIEU OF TAXES	50,777,307	51,112,674	51,359,820	50,192,721
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	64,483,620	62,400,000	2,719,200	3,200,000
	BS - OTB PROFITS	15,000,000	22,000,000	25,000,000	25,000,000
	BW - INTERFUND CHARGES REVENUE	72,321,378	82,689,824	86,856,451	92,894,604
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,005,324	136,118,914	136,118,914	136,098,899
	SA - STATE AID REIMBURSEMENT OF EXPENSES	211,848,977	213,433,917	215,050,556	216,699,527
	TA - SALES TAX COUNTYWIDE	1,031,778,623	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	804,565,525	804,168,386	795,798,090	795,024,795
	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
<b>REV Total</b>		<b>2,916,125,215</b>	<b>2,954,229,506</b>	<b>2,931,181,205</b>	<b>2,960,450,257</b>
<b>Interdepartmental Transfers</b>		<b>420,489,670</b>	<b>446,075,178</b>	<b>443,538,107</b>	<b>452,492,615</b>
<b>Expenses Including Interdepartmental Transfers</b>		<b>3,336,614,885</b>	<b>3,400,304,684</b>	<b>3,374,719,312</b>	<b>3,412,942,872</b>
<b>Surplus / (Deficit)</b>		<b>0</b>	<b>(79,511,630)</b>	<b>(118,350,191)</b>	<b>(149,958,791)</b>



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

<b>MYP 2016 - 2019</b>			
	<b>2017 Plan</b>	<b>2018 Plan</b>	<b>2019 Plan</b>
<b>Current Baseline Surplus / (Gap)</b>	<b>(79.5)</b>	<b>(118.4)</b>	<b>(150.0)</b>
<b><u>Gap Closing Options</u></b>			
<b><u>Expense/Revenue Actions</u></b>			
Revenue Initiatives	16.0	32.0	37.0
Benefits from Public Private Partnership (P3)	10.0	20.0	30.0
Workforce Management	10.0	12.0	15.0
Nassau County District Energy	10.0	10.0	10.0
SUEZ Water Long Island Inc. Synergy Savings	4.0	9.0	9.2
Program/OTPS Reduction	5.0	6.0	7.0
Health Insurance Cost Reduction	5.0	5.5	7.0
Advertising Revenue	6.0	6.5	7.0
Strategic Sourcing	2.0	3.0	4.0
eGovernment Revenues	1.0	2.0	4.0
Building Consolidation Efficiencies	-	1.0	4.0
ERP Implementation	1.0	2.0	3.0
On-line Tax Lien Auction	2.0	2.0	2.0
BOE Reimbursement	2.0	2.0	2.0
<b><u>NYS Actions</u></b>			
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
Hotel Motel Tax Rate Increase	4.8	4.8	4.8
State Transportation Operating Assistance (STOA)	3.5	3.5	3.5
OEM Grant for Fire Training	1.0	1.0	1.0
<b>Gap Closing Options</b>	<b>105.9</b>	<b>144.9</b>	<b>173.1</b>
<b>Surplus/ (Deficit) After Gap Closing Actions</b>	<b>26.4</b>	<b>26.5</b>	<b>23.1</b>



## **Discussion of Gap Closing Actions**

### *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.

### *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.

#### *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. The request for proposals was issued in January of 2016.

#### *SUEZ Water Long Island Inc. Synergy Savings*

The County has committed to ensuring that there will not be layoffs to its workforce due to its contract with *SUEZ Water Long Island Inc.* The transaction guarantees \$10 million in labor savings annually. County employees not being utilized by *SUEZ Water Long Island Inc.* 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.



### *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.

### *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.

### *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.

### *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.

### *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.

### *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.



### *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 is expected to 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.

### *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.

#### *Hotel/Motel Tax Rate Increase*

The County will seek approval of State legislation to provide for an increase in the Hotel/Motel Tax rate within the county from 3 percent to 5.875 percent, which is the tax rate allowed within the City of New York.

#### *State Transit Operations Assistance*

Based on the Governor's budget – there is a 6.09% increase in State Transit Operations Assistance (STOA) in the amount of \$3.8 million for the Nassau Inter County Express; the total STOA for 2016 is expected to be \$66.7 million.

#### *Funding for Fire Training*

Nassau Community College will be providing tuition assistance for volunteer firefighters instead of the County. In addition the Office of Emergency Management will utilize Homeland Security Grant funding in relation to training firefighters for specialized training such as hazardous materials, high angle rescue, water rescue, WMD Response, etc.

**FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN**



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

<b>MAJOR FUNDS</b>					
<b>EXP/REV</b>	<b>Object</b>	<b>2016 Adopted Budget</b>	<b>2017 Plan</b>	<b>2018 Plan</b>	<b>2019 Plan</b>
EXP	AA - SALARIES, WAGES & FEES	864,114,056	896,509,758	910,365,868	920,173,850
	AB - FRINGE BENEFITS	515,257,831	525,264,650	546,847,366	571,281,554
	AC - WORKERS COMPENSATION	31,582,954	31,582,954	31,582,954	31,582,954
	BB - EQUIPMENT	1,812,801	1,948,073	1,948,073	1,948,073
	DD - GENERAL EXPENSES	37,057,515	38,073,583	38,087,728	38,147,991
	DE - CONTRACTUAL SERVICES	243,726,030	238,651,497	236,552,548	234,463,624
	DF - UTILITY COSTS	39,338,174	40,271,669	41,680,915	43,706,679
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	110,343,258	126,306,787	132,420,374	137,097,530
	GA - LOCAL GOVT ASST PROGRAM	66,997,479	69,286,312	71,327,402	73,429,724
	GG - PRINCIPAL	78,420,000	109,160,000	118,180,001	131,300,000
	HH - INTERFUND CHARGES	27,384,268	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	295,023,271	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
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>2,916,125,215</b>	<b>2,996,741,136</b>	<b>3,001,031,396</b>	<b>3,051,209,047</b>
<b>Interdepartmental Transfers</b>		<b>420,489,670</b>	<b>446,075,178</b>	<b>443,538,107</b>	<b>452,492,615</b>
<b>Expenses Includign Interedepartmental Transfers</b>		<b>3,336,614,885</b>	<b>3,442,816,314</b>	<b>3,444,569,503</b>	<b>3,503,701,662</b>
REV	BA - INT PENALTY ON TAX	31,900,000	33,900,000	33,900,000	33,900,000
	BC - PERMITS & LICENSES	17,614,750	18,614,750	17,614,750	18,614,750
	BD - FINES & FORFEITS	65,523,536	75,939,653	75,939,653	75,939,653
	BE - INVEST INCOME	979,300	979,300	979,300	979,300
	BF - RENTS & RECOVERIES	57,226,757	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	230,337,222	249,787,222	262,287,222	269,787,222
	BO - PAYMENT IN LIEU OF TAXES	50,777,307	51,112,674	51,359,820	50,192,721
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	64,483,620	62,400,000	2,719,200	3,200,000
	BS - OTB PROFITS	15,000,000	22,000,000	25,000,000	25,000,000
	BW - INTERFUND CHARGES REVENUE	72,321,378	83,689,824	87,856,451	93,894,604
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,005,324	136,118,914	136,118,914	136,098,899
	SA - STATE AID REIMBURSEMENT OF EXPENSES	211,848,977	216,933,917	218,550,556	220,199,527
	TA - SALES TAX COUNTYWIDE	1,031,778,623	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	804,565,525	804,168,386	795,798,090	795,024,795
	TO - OTB 5% TAX	2,385,331	2,165,283	1,966,609	1,787,188
	TX - SPECIAL TAXES	29,168,500	41,868,500	41,868,500	41,868,500
<b>REV Total</b>		<b>2,916,125,215</b>	<b>3,023,129,506</b>	<b>3,027,581,205</b>	<b>3,074,350,257</b>
<b>Interdepartmental Transfers</b>		<b>420,489,670</b>	<b>446,075,178</b>	<b>443,538,107</b>	<b>452,492,615</b>
<b>Expenses Includign Interedepartmental Transfers</b>		<b>3,336,614,885</b>	<b>3,469,204,684</b>	<b>3,471,119,312</b>	<b>3,526,842,872</b>
<b>Surplus / (Deficit)</b>		<b>0</b>	<b>26,388,370</b>	<b>26,549,809</b>	<b>23,141,209</b>



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

	2017 Plan	2018 Plan	2019 Plan
<b>Surplus/ (Deficit) After Gap Closing Actions</b>	<b>26.4</b>	<b>26.5</b>	<b>23.1</b>
<b>Contingency Gap Closing Options</b>			
<u>Expense/Revenue Actions</u>			
Regionalize Downstate Sales Tax Rate	33.1	68.1	70.2
MTA Station Maintenance	15.3	15.7	16.2
<b>Gap Closing Options</b>	<b>48.4</b>	<b>83.8</b>	<b>86.4</b>
<b>Surplus/ (Deficit) After Contingency Actions</b>	<b>74.8</b>	<b>110.3</b>	<b>109.5</b>

*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 Adopted			
		Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	864,114,056	905,409,758	923,965,868	936,173,850
	AB - FRINGE BENEFITS	515,257,831	535,864,650	560,747,366	587,981,554
	AC - WORKERS COMPENSATION	31,582,954	31,582,954	31,582,954	31,582,954
	BB - EQUIPMENT	1,812,801	1,948,073	1,948,073	1,948,073
	DD - GENERAL EXPENSES	37,057,515	38,073,583	38,087,728	38,147,991
	DE - CONTRACTUAL SERVICES	243,726,030	246,151,497	246,552,548	246,963,624
	DF - UTILITY COSTS	39,338,174	40,271,669	41,680,915	43,706,679
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	110,343,258	126,306,787	132,420,374	137,097,530
	GA - LOCAL GOVT ASST PROGRAM	66,997,479	69,286,312	71,327,402	73,429,724
	GG - PRINCIPAL	78,420,000	109,160,000	118,180,001	131,300,000
	HH - INTERFUND CHARGES	27,384,268	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	295,023,271	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
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>2,916,125,215</b>	<b>3,033,741,136</b>	<b>3,049,531,396</b>	<b>3,110,409,047</b>
<b>Interdepartmental Transfers</b>		<b>420,489,670</b>	<b>446,075,178</b>	<b>443,538,107</b>	<b>452,492,615</b>
<b>Expenses Includign Interedepartmental Transfers</b>		<b>3,336,614,885</b>	<b>3,479,816,314</b>	<b>3,493,069,503</b>	<b>3,562,901,662</b>
REV	BA - INT PENALTY ON TAX	31,900,000	31,900,000	31,900,000	31,900,000
	BC - PERMITS & LICENSES	17,614,750	18,614,750	17,614,750	18,614,750
	BD - FINES & FORFEITS	65,523,536	70,239,653	70,239,653	70,239,653
	BE - INVEST INCOME	979,300	979,300	979,300	979,300
	BF - RENTS & RECOVERIES	57,226,757	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	230,337,222	226,787,222	221,787,222	221,787,222
	BO - PAYMENT IN LIEU OF TAXES	50,777,307	51,112,674	51,359,820	50,192,721
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	64,483,620	62,400,000	2,719,200	3,200,000
	BS - OTB PROFITS	15,000,000	22,000,000	25,000,000	25,000,000
	BW - INTERFUND CHARGES REVENUE	72,321,378	82,689,824	86,856,451	92,894,604
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,005,324	136,118,914	136,118,914	136,098,899
	SA - STATE AID REIMBURSEMENT OF EXPENSES	211,848,977	213,433,917	215,050,556	216,699,527
	TA - SALES TAX COUNTYWIDE	1,031,778,623	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	804,565,525	804,168,386	795,798,090	795,024,795
	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
<b>REV Total</b>		<b>2,916,125,215</b>	<b>2,954,229,506</b>	<b>2,931,181,205</b>	<b>2,960,450,257</b>
<b>Interdepartmental Transfers</b>		<b>420,489,670</b>	<b>446,075,178</b>	<b>443,538,107</b>	<b>452,492,615</b>
<b>Expenses Includign Interedepartmental Transfers</b>		<b>3,336,614,885</b>	<b>3,400,304,684</b>	<b>3,374,719,312</b>	<b>3,412,942,872</b>
<b>Surplus / (Deficit)</b>		<b>0</b>	<b>(79,511,630)</b>	<b>(118,350,191)</b>	<b>(149,958,791)</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



GENERAL FUND					
EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	379,929,014	402,742,186	409,389,826	411,180,866
	AB - FRINGE BENEFITS	250,155,323	258,439,739	270,375,725	283,472,540
	AC - WORKERS COMPENSATION	19,026,856	19,026,856	19,026,856	19,026,856
	BB - EQUIPMENT	1,020,554	1,050,469	1,050,469	1,050,469
	DD - GENERAL EXPENSES	28,213,238	28,600,775	28,604,374	28,619,707
	DE - CONTRACTUAL SERVICES	226,836,942	229,060,475	229,461,525	229,872,602
	DF - UTILITY COSTS	34,683,610	35,317,287	36,604,438	38,505,058
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	GA - LOCAL GOVT ASST PROGRAM	66,997,479	69,286,312	71,327,402	73,429,724
	HD - DEBT SERVICE CHARGEBACKS	306,178,306	335,498,867	333,092,944	341,853,116
	HF - INTER DEPARTMENTAL CHARGES	44,266,867	44,266,867	44,266,867	44,266,867
	HH - INTERFUND CHARGES	27,367,283	28,055,244	27,914,517	27,766,121
	LH - TRANS TO PDH SUITS & DAMAGES	4,499,997	0	0	0
	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	119,606,440	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
<b>EXP Total</b>		<b>2,113,849,487</b>	<b>2,188,202,776</b>	<b>2,174,497,290</b>	<b>2,203,874,883</b>
REV	BA - INT PENALTY ON TAX	31,900,000	31,900,000	31,900,000	31,900,000
	BC - PERMITS & LICENSES	12,986,250	13,986,250	12,986,250	13,986,250
	BD - FINES & FORFEITS	64,523,536	69,239,653	69,239,653	69,239,653
	BE - INVEST INCOME	947,000	947,000	947,000	947,000
	BF - RENTS & RECOVERIES	57,160,617	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	194,109,122	188,059,122	183,059,122	183,059,122
	BJ - INTERDEPT REVENUES	77,089,849	77,089,849	77,089,849	77,089,849
	BO - PAYMENT IN LIEU OF TAXES	50,777,307	51,112,674	51,359,820	50,192,721
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	60,000,000	60,000,000	0	0
	BS - OTB PROFITS	15,000,000	22,000,000	25,000,000	25,000,000
	BW - INTERFUND CHARGES REVENUE	44,221,796	45,499,507	45,346,280	45,263,884
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	129,128,522	130,242,112	130,242,112	130,242,112
	SA - STATE AID REIMBURSEMENT OF EXPENSES	211,114,977	212,699,917	214,316,556	215,965,527
	TA - SALES TAX COUNTYWIDE	1,031,778,623	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	30,502,492	30,502,492	30,502,492	30,502,492
	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
<b>REV Total</b>		<b>2,113,849,487</b>	<b>2,142,843,802</b>	<b>2,123,526,743</b>	<b>2,146,987,756</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## FIRE COMMISSION FUND

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	11,402,208	11,812,587	12,074,480	12,224,204
	AB - FRINGE BENEFITS	5,658,253	5,857,373	6,122,710	6,417,407
	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	789,179	802,875	801,518
	HF - INTER DEPARTMENTAL CHARGES	2,311,647	2,311,647	2,311,647	2,311,647
<b>EXP Total</b>		<b>25,344,221</b>	<b>25,977,454</b>	<b>26,518,381</b>	<b>26,961,445</b>
REV	BH - DEPT REVENUES	8,725,600	8,725,600	8,725,600	8,725,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	145,000	145,000	145,000	145,000
	TL - PROPERTY TAX	16,473,621	16,473,621	16,473,621	16,473,621
<b>REV Total</b>		<b>25,344,221</b>	<b>25,344,221</b>	<b>25,344,221</b>	<b>25,344,221</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## POLICE DISTRICT FUND

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	239,195,793	255,441,723	265,953,377	276,556,031
	AB - FRINGE BENEFITS	123,341,178	129,283,933	135,343,276	141,943,714
	AC - WORKERS COMPENSATION	7,715,748	7,715,748	7,715,748	7,715,748
	BB - EQUIPMENT	299,997	352,100	352,100	352,100
	DD - GENERAL EXPENSES	5,000,000	5,314,194	5,320,793	5,348,910
	DE - CONTRACTUAL SERVICES	500,000	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	2,236,471	2,236,626	2,233,442
	HF - INTER DEPARTMENTAL CHARGES	19,707,235	20,757,232	20,757,232	20,757,232
<b>EXP Total</b>		<b>399,364,526</b>	<b>423,075,423</b>	<b>439,688,683</b>	<b>456,953,166</b>
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	4,900,000	4,900,000	4,900,000
	BJ - INTERDEPT REVENUES	401,835	401,835	401,835	401,835
	TL - PROPERTY TAX	391,419,191	391,419,191	391,419,191	391,419,191
<b>REV Total</b>		<b>399,364,526</b>	<b>401,864,526</b>	<b>401,864,526</b>	<b>401,864,526</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## POLICE HEADQUARTER FUND

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	233,587,041	235,413,262	236,548,185	236,212,748
	AB - FRINGE BENEFITS	136,103,077	142,283,605	148,905,655	156,147,892
	AC - WORKERS COMPENSATION	4,840,350	4,840,350	4,840,350	4,840,350
	BB - EQUIPMENT	450,000	503,000	503,000	503,000
	DD - GENERAL EXPENSES	3,600,000	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	3,300,000	3,583,961	3,670,546	3,759,233
	HD - DEBT SERVICE CHARGEBACKS	17,567,170	17,302,976	17,157,977	17,356,854
	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
<b>EXP Total</b>		<b>433,876,562</b>	<b>442,337,949</b>	<b>450,040,454</b>	<b>457,251,632</b>
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	11,706,004	12,756,001	12,756,001	12,756,001
	BW - INTERFUND CHARGES REVENUE	7,300	7,300	7,300	7,300
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,064,600	1,064,600	1,064,600	1,064,600
	IF - INTERFUND TRANSFERS	4,499,997	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	589,000	589,000	589,000
	TL - PROPERTY TAX	366,170,221	365,773,082	357,402,786	356,629,491
	TX - SPECIAL TAXES	24,153,500	24,153,500	24,153,500	24,153,500
<b>REV Total</b>		<b>433,876,562</b>	<b>430,029,423</b>	<b>421,659,127</b>	<b>420,885,832</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## DEBT SERVICE FUND

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	FF - INTEREST	110,343,258	126,306,787	132,420,374	137,097,530
	GG - PRINCIPAL	78,420,000	109,160,000	118,180,001	131,300,000
	OO - OTHER EXPENSE	175,416,831	164,755,925	151,724,320	149,463,007
<b>EXP Total</b>		<b>364,180,089</b>	<b>400,222,712</b>	<b>402,324,695</b>	<b>417,860,537</b>
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	326,791,985	355,827,493	353,290,422	362,244,930
	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
<b>REV Total</b>		<b>364,180,089</b>	<b>400,222,712</b>	<b>402,324,695</b>	<b>417,860,537</b>

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# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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## AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>5,500</b>	<b>5,533</b>	<b>5,533</b>	<b>5,533</b>

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## FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	2,282,784	2,374,852	2,426,891	2,448,599
	DD - GENERAL EXPENSES	35,033	35,243	35,243	35,243
	DE - CONTRACTUAL SERVICES	12,500	12,575	12,575	12,575
<b>EXP Total</b>		<b>2,330,317</b>	<b>2,422,670</b>	<b>2,474,709</b>	<b>2,496,417</b>



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## FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### AS - ASSESSMENT DEPARTMENT

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	9,624,397	10,045,927	10,284,127	10,383,409
	DD - GENERAL EXPENSES	254,444	255,971	255,971	255,971
	DE - CONTRACTUAL SERVICES	24,000	24,144	24,144	24,144
<b>EXP Total</b>		<b>9,902,841</b>	<b>10,326,041</b>	<b>10,564,242</b>	<b>10,663,523</b>
REV	BH - DEPT REVENUES	27,565,000	27,565,000	27,565,000	27,565,000
<b>REV Total</b>		<b>27,565,000</b>	<b>27,565,000</b>	<b>27,565,000</b>	<b>27,565,000</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## AT - COUNTY ATTORNEY

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>13,903,211</b>	<b>14,034,814</b>	<b>14,090,536</b>	<b>14,116,020</b>
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	16,000,000	10,200,000	5,200,000	5,200,000
	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
<b>REV Total</b>		<b>18,370,658</b>	<b>12,570,658</b>	<b>7,570,658</b>	<b>7,570,658</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	(3,945,560)	4,286,844	4,316,005	4,345,748
	AB - FRINGE BENEFITS	25,272,304	26,344,397	27,466,618	28,641,337
	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	66,997,479	69,286,312	71,327,402	73,429,724
	HD - DEBT SERVICE CHARGEBACKS	306,178,306	335,498,867	333,092,944	341,853,116
	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
	LH - TRANS TO PDH SUITS & DAMAGES	4,499,997	0	0	0
	NA - NCIFA EXPENDITURES	1,950,000	2,000,000	1,925,000	2,000,000
	OO - OTHER EXPENSE	35,170,876	25,237,226	25,407,819	25,582,764
<b>EXP Total</b>		<b>476,911,962</b>	<b>503,397,478</b>	<b>504,138,891</b>	<b>516,307,397</b>
REV	BD - FINES & FORFEITS	1,215,000	1,215,000	1,215,000	1,215,000
	BF - RENTS & RECOVERIES	41,020,224	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	50,777,307	51,112,674	51,359,820	50,192,721
	BS - OTB PROFITS	15,000,000	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	1,732,200	1,732,200	1,732,200	1,732,200
	TA - SALES TAX COUNTYWIDE	1,031,778,623	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	30,502,492	30,502,492	30,502,492	30,502,492
	TO - OTB 5% TAX	2,385,331	2,165,283	1,966,609	1,787,188
<b>REV Total</b>		<b>1,355,425,372</b>	<b>1,377,855,040</b>	<b>1,421,421,342</b>	<b>1,443,733,383</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>1,760,346</b>	<b>1,830,353</b>	<b>1,870,216</b>	<b>1,887,312</b>
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
<b>REV Total</b>		<b>3,910,705</b>	<b>4,910,705</b>	<b>3,910,705</b>	<b>4,910,705</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	115,957,772	121,581,167	122,983,441	122,361,639
	AC - WORKERS COMPENSATION	8,275,342	8,275,342	8,275,342	8,275,342
	BB - EQUIPMENT	33,235	46,512	46,512	46,512
	DD - GENERAL EXPENSES	3,153,430	3,298,101	3,298,101	3,298,101
	DE - CONTRACTUAL SERVICES	17,029,617	17,429,159	17,830,209	18,241,286
	DF - UTILITY COSTS	2,095,000	2,109,308	2,181,556	2,255,946
<b>EXP Total</b>		<b>146,544,396</b>	<b>152,739,589</b>	<b>154,615,161</b>	<b>154,478,825</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	2,250,000	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
<b>REV Total</b>		<b>7,252,430</b>	<b>7,252,430</b>	<b>7,252,430</b>	<b>7,252,430</b>

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## FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### CE - COUNTY EXECUTIVE

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>2,213,129</b>	<b>2,215,163</b>	<b>2,215,371</b>	<b>2,215,583</b>

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## FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>3,579,814</b>	<b>3,648,945</b>	<b>3,683,607</b>	<b>3,699,165</b>
REV	BJ - INTERDEPT REVENUES	642,970	642,970	642,970	642,970
<b>REV Total</b>		<b>642,970</b>	<b>642,970</b>	<b>642,970</b>	<b>642,970</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## CL - COUNTY CLERK

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>6,532,791</b>	<b>6,726,629</b>	<b>6,833,955</b>	<b>6,879,643</b>
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
<b>REV Total</b>		<b>50,090,000</b>	<b>50,090,000</b>	<b>50,090,000</b>	<b>50,090,000</b>



# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## CO - COUNTY COMPTROLLER

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	7,346,854	7,629,134	7,790,597	7,860,531
	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
<b>EXP Total</b>		<b>8,285,654</b>	<b>8,573,567</b>	<b>8,735,030</b>	<b>8,804,964</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>

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## FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### CS - CIVIL SERVICE

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	4,514,800	4,706,296	4,814,575	4,859,797
	DD - GENERAL EXPENSES	416,650	419,150	419,150	419,150
	DE - CONTRACTUAL SERVICES	86,966	87,488	87,488	87,488
<b>EXP Total</b>		<b>5,018,416</b>	<b>5,212,934</b>	<b>5,321,213</b>	<b>5,366,435</b>
REV	BF - RENTS & RECOVERIES	75,114	75,114	75,114	75,114
	BH - DEPT REVENUES	700,800	700,800	700,800	700,800
<b>REV Total</b>		<b>775,914</b>	<b>775,914</b>	<b>775,914</b>	<b>775,914</b>

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## FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### CT - COURTS

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

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## DA - DISTRICT ATTORNEY

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	33,647,745	34,095,252	34,372,892	34,522,100
	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
<b>EXP Total</b>		<b>36,173,219</b>	<b>36,635,879</b>	<b>36,913,519</b>	<b>37,062,727</b>
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
<b>REV Total</b>		<b>626,633</b>	<b>626,633</b>	<b>626,633</b>	<b>626,633</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## EL - BOARD OF ELECTIONS

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	15,082,463	15,492,722	15,729,025	15,833,562
	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
<b>EXP Total</b>		<b>18,985,663</b>	<b>19,419,342</b>	<b>19,655,644</b>	<b>19,760,181</b>
REV	BF - RENTS & RECOVERIES	120,000	120,000	120,000	120,000
	BH - DEPT REVENUES	70,000	70,000	70,000	70,000
<b>REV Total</b>		<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## EM - EMERGENCY MANAGEMENT

EXP/REV	Object	2016 Adopted 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	0	750,000	750,000	750,000
<b>EXP Total</b>		<b>836,941</b>	<b>1,597,299</b>	<b>1,603,472</b>	<b>1,606,500</b>
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	510,522	510,522	510,522	510,522
<b>REV Total</b>		<b>510,522</b>	<b>510,522</b>	<b>510,522</b>	<b>510,522</b>

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# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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## FB - FRINGE BENEFIT

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AB - FRINGE BENEFITS	223,561,714	230,711,568	241,459,872	253,313,374
<b>EXP Total</b>		<b>223,561,714</b>	<b>230,711,568</b>	<b>241,459,872</b>	<b>253,313,374</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## HE - HEALTH DEPARTMENT

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>161,958,398</b>	<b>165,324,008</b>	<b>168,454,220</b>	<b>171,426,542</b>
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
<b>REV Total</b>		<b>83,301,966</b>	<b>84,670,566</b>	<b>86,066,538</b>	<b>87,490,429</b>



# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	972,076	972,076	972,076	972,076
<b>EXP Total</b>		<b>972,076</b>	<b>972,076</b>	<b>972,076</b>	<b>972,076</b>
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
<b>REV Total</b>		<b>481,975</b>	<b>481,975</b>	<b>481,975</b>	<b>481,975</b>

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## FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	531,285	546,767	555,665	559,577
	DD - GENERAL EXPENSES	5,450	5,483	5,483	5,483
	DE - CONTRACTUAL SERVICES	10,000	10,060	10,060	10,060
<b>EXP Total</b>		<b>546,735</b>	<b>562,309</b>	<b>571,208</b>	<b>575,120</b>
REV	BF - RENTS & RECOVERIES	0	0	0	0
<b>REV Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	4,375,567	4,571,831	4,683,170	4,730,161
	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	26,077,232	26,460,145	26,460,145	26,460,145
	HF - INTER DEPARTMENTAL CHARGES	3,044,331	3,044,331	3,044,331	3,044,331
<b>EXP Total</b>		<b>34,570,956</b>	<b>35,156,576</b>	<b>35,267,915</b>	<b>35,314,906</b>
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
<b>REV Total</b>		<b>15,761,676</b>	<b>15,761,676</b>	<b>15,761,676</b>	<b>15,761,676</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## IT - INFORMATION TECHNOLOGY

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	7,537,588	7,901,125	8,119,377	8,227,686
	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	3,956,210	4,063,253	4,136,135	4,210,788
<b>EXP Total</b>		<b>22,127,313</b>	<b>22,661,694</b>	<b>22,952,827</b>	<b>23,135,789</b>
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
<b>REV Total</b>		<b>8,530,607</b>	<b>8,530,607</b>	<b>8,530,607</b>	<b>8,530,607</b>

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## FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### LE - COUNTY LEGISLATURE

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	6,346,848	6,348,287	6,349,756	6,351,253
	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
<b>EXP Total</b>		<b>9,092,378</b>	<b>9,110,291</b>	<b>9,111,759</b>	<b>9,113,257</b>

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# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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## LR - OFFICE OF LABOR RELATIONS

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>794,796</b>	<b>797,414</b>	<b>797,604</b>	<b>797,799</b>

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## FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>570,596</b>	<b>571,355</b>	<b>571,793</b>	<b>572,241</b>

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## FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### ME - MEDICAL EXAMINER

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	7,285,873	7,589,378	7,763,590	7,839,862
	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
<b>EXP Total</b>		<b>8,116,188</b>	<b>8,424,675</b>	<b>8,598,887</b>	<b>8,675,159</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 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### PA - PUBLIC ADMINISTRATOR

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>496,499</b>	<b>509,051</b>	<b>516,109</b>	<b>519,053</b>
REV	BH - DEPT REVENUES	500,000	500,000	500,000	500,000
<b>REV Total</b>		<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## PB - PROBATION

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	17,485,152	18,233,428	18,667,018	18,862,277
	BB - EQUIPMENT	22,250	33,097	33,097	33,097
	DD - GENERAL EXPENSES	309,050	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
<b>EXP Total</b>		<b>19,547,387</b>	<b>20,313,229</b>	<b>20,746,838</b>	<b>20,942,118</b>
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
<b>REV Total</b>		<b>6,551,077</b>	<b>6,551,077</b>	<b>6,551,077</b>	<b>6,551,077</b>

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## FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>847,638</b>	<b>847,804</b>	<b>847,820</b>	<b>847,837</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	21,297,391	21,735,072	21,992,708	22,114,033
	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	7,261,600	7,793,470	7,793,470	7,793,470
<b>EXP Total</b>		<b>30,806,966</b>	<b>31,790,004</b>	<b>32,047,640</b>	<b>32,168,966</b>
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
<b>REV Total</b>		<b>26,146,833</b>	<b>26,146,833</b>	<b>26,146,833</b>	<b>26,146,833</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## PR - SHARED SERVICES

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>1,089,365</b>	<b>1,120,263</b>	<b>1,137,898</b>	<b>1,146,437</b>
REV	BF - RENTS & RECOVERIES	350,000	350,000	350,000	350,000
	BH - DEPT REVENUES	300,500	300,500	300,500	300,500
<b>REV Total</b>		<b>650,500</b>	<b>650,500</b>	<b>650,500</b>	<b>650,500</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## PW - PUBLIC WORKS DEPARTMENT

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	34,978,706	36,559,765	37,510,700	37,984,819
	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	8,651,213	8,794,120	8,797,719	8,813,049
	DE - CONTRACTUAL SERVICES	133,828,636	134,275,440	134,275,440	134,275,440
	DF - UTILITY COSTS	28,631,900	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
<b>EXP Total</b>		<b>282,847,156</b>	<b>287,012,748</b>	<b>290,631,653</b>	<b>294,436,540</b>
REV	BC - PERMITS & LICENSES	3,577,000	3,577,000	3,577,000	3,577,000
	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	6,305,070	6,305,070	6,305,070	6,305,070
	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
<b>REV Total</b>		<b>163,563,543</b>	<b>166,513,543</b>	<b>168,013,543</b>	<b>166,513,543</b>

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## FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN

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### RM - RECORDS MANAGEMENT

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>1,223,980</b>	<b>1,260,120</b>	<b>1,279,673</b>	<b>1,287,979</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## SA - COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>274,450</b>	<b>274,671</b>	<b>274,799</b>	<b>274,930</b>
REV	BH - DEPT REVENUES	24,000	24,000	24,000	24,000
<b>REV Total</b>		<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>



# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## SS - SOCIAL SERVICES

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	48,080,855	50,156,452	51,345,379	51,862,613
	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
<b>EXP Total</b>		<b>492,257,047</b>	<b>507,268,570</b>	<b>515,610,185</b>	<b>512,953,123</b>
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
<b>REV Total</b>		<b>183,427,073</b>	<b>184,757,003</b>	<b>184,977,670</b>	<b>185,202,750</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## TC - TAXI & LIMOUSINE COMMISSION

EXP/REV	Object	2016 Adopted 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	0	201,200	201,200	201,200
<b>EXP Total</b>		<b>421,524</b>	<b>634,150</b>	<b>640,495</b>	<b>643,097</b>
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
<b>REV Total</b>		<b>646,500</b>	<b>2,646,500</b>	<b>2,646,500</b>	<b>2,646,500</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## TR - COUNTY TREASURER

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>72,828,443</b>	<b>77,912,381</b>	<b>32,957,873</b>	<b>32,977,227</b>
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
<b>REV Total</b>		<b>95,373,620</b>	<b>96,373,620</b>	<b>36,373,620</b>	<b>36,373,620</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	Object	2016 Adopted 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	9,961,140	10,026,272	10,026,272	10,026,272
<b>EXP Total</b>		<b>14,119,630</b>	<b>14,312,661</b>	<b>14,385,723</b>	<b>14,418,294</b>
REV	BD - FINES & FORFEITS	61,849,031	64,565,148	64,565,148	64,565,148
	BF - RENTS & RECOVERIES	35,000	35,000	35,000	35,000
<b>REV Total</b>		<b>61,884,031</b>	<b>64,600,148</b>	<b>64,600,148</b>	<b>64,600,148</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## VS - VETERANS SERVICES AGENCY

EXP/REV	Object	2016 Adopted 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
<b>EXP Total</b>		<b>472,747</b>	<b>485,149</b>	<b>492,089</b>	<b>494,965</b>
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	59,703	59,703	59,703	59,703
<b>REV Total</b>		<b>59,703</b>	<b>59,703</b>	<b>59,703</b>	<b>59,703</b>

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**FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN**

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## **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 Adopted Multi-Year Financial Plan baseline.

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

<b>Expense / Revenue Category</b>	<b>Baseline Inflater</b>	<b>Explanation</b>
<b>Wages</b>		
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%	
<b>Utilities</b>		
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	3.5%,3.0%,3.0%	



**APPENDIX B: BORROWING SCHEDULE**

MYP Assumptions <sup>(1)</sup>							
	Principal Amount	Sale Date	First Interest Payment Date	First Principal Payment Date	Final Principal Payment Date	Interest Rate Mode	Coupon
2015 - December							
<u>Capital Borrowings</u> <sup>2</sup>							
Capital-General	0	NA	NA	NA	NA	NA	NA
Capital-SSWRD <sup>3</sup>	-	-	-	-	-	-	-
Tax Certs	0	NA	NA	NA	NA	NA	NA
Term Pay	0	NA	NA	NA	NA	NA	NA
Total	0						
<u>Cash Flow Borrowings</u>							
BANs (Sandy) <sup>4</sup>	-	-	-	-	-	-	-
BANs (SSWRD)	0	NA	NA	NA	NA	NA	NA
RANs	-	-	-	-	-	-	-
TANs	198,470,000	12/10/15	09/15/16	-	09/15/16	Fixed	2.00%
Total	198,470,000						
2016							
<u>Capital Borrowings</u> <sup>2</sup>							
Capital-General	90,000,000	02/02/16	10/01/16	10/01/17	10/01/30	Fixed	5.00%
Term Pay	30,800,000	02/02/16	10/01/16	10/01/17	10/01/30	Fixed	5.00%
Capital-General	75,000,000	06/01/16	12/01/16	06/01/17	06/01/36	Fixed	5.00%
Capital-SSWRD <sup>3</sup>	-	-	-	-	-	-	-
Tax Certs	60,000,000	06/01/16	12/01/16	06/01/17	06/01/36	Fixed	5.00%
Term Pay	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/16	06/01/17	12/01/17	12/01/36	Fixed	5.00%
Capital-SSWRD <sup>3,4</sup>	130,835,000	12/01/16	06/01/17	12/01/17	12/01/36	Fixed	5.00%
Total	461,635,000						
<u>Cash Flow Borrowings</u>							
BANs (SSWRD)	25,300,000	01/26/16	12/15/16	12/15/16	12/15/16	Fixed	1.13%
BANs (SSWRD)	14,700,000	06/01/16	12/15/16	12/15/16	12/15/16	Fixed	2.25%
BANs (Sandy) <sup>4</sup>	26,600,000	06/01/16	06/01/17	06/01/17	06/01/17	Fixed	2.25%
RANs	178,480,000	06/01/16	04/01/17	-	04/01/17	Fixed	2.25%
TANs	198,470,000	12/01/16	10/01/17	-	10/01/17	Fixed	2.25%
Total	443,550,000						
2017							
<u>Capital Borrowings</u> <sup>2</sup>							
Capital-General	75,000,000	06/01/17	12/01/17	06/01/18	06/01/37	Fixed	5.00%
Capital-SSWRD <sup>3</sup>	25,000,000	06/01/17	12/01/17	06/01/18	06/01/37	Fixed	5.00%
Tax Certs	60,000,000	06/01/17	12/01/17	06/01/18	06/01/37	Fixed	5.00%
Term Pay	-	-	-	-	-	-	-
Capital-General	75,000,000	12/01/17	06/01/18	12/01/18	12/01/37	Fixed	5.00%
Capital-SSWRD <sup>3</sup>	25,000,000	12/01/17	06/01/18	12/01/18	12/01/37	Fixed	5.00%
Total	260,000,000						
<u>Cash Flow Borrowings</u>							
BANs (Sandy) <sup>4</sup>	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> <sup>2</sup>							
Capital-General	75,000,000	06/01/18	12/01/18	06/01/19	06/01/38	Fixed	5.00%
Capital-SSWRD <sup>3</sup>	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 <sup>3</sup>	<u>25,000,000</u>	12/01/18	06/01/19	12/01/19	12/01/38	Fixed	5.00%
Total	226,600,000						
<u>Cash Flow Borrowings</u>							
BANs (Sandy) <sup>4</sup>	-	-	-	-	-	-	-
RANs	180,000,000	06/01/18	04/01/19	-	04/01/19	Fixed	2.50%
TANs	<u>200,000,000</u>	12/01/18	10/01/19	-	10/01/19	Fixed	2.50%
Total	380,000,000						
2019							
<u>Capital Borrowings</u> <sup>2</sup>							
Capital-General	75,000,000	06/01/19	12/01/19	06/01/20	06/01/39	Fixed	5.00%
Capital-SSWRD <sup>3</sup>	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 <sup>3</sup>	<u>25,000,000</u>	12/01/19	06/01/20	12/01/20	12/01/39	Fixed	5.00%
Total	200,000,000						
<u>Cash Flow Borrowings</u>							
BANs (Sandy) <sup>4</sup>	-	-	-	-	-	-	-
RANs	180,000,000	06/01/19	04/01/20	-	04/01/20	Fixed	2.50%
TANs	<u>200,000,000</u>	12/01/19	10/01/20	-	10/01/20	Fixed	2.50%
Total	380,000,000						
<p>(1) Assumptions used to generate budget for debt service; size, timing and rates of actual borrowings may vary.</p> <p>(2) The County may substitute Bond Anticipation Notes for Bonds to finance the Capital Plan.</p> <p>(3) Projects for the SSWRD may be funded through borrowing by either the County, NYS EFC, or the NC SSWFA.</p> <p>(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 2015 Series C BANs maturing on December 15, 2016 and \$40 million of BANs projected to be issued in December 2015, which will now be issued in January and June, 2016. 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).</p>							



APPENDIX C: DEBT SERVICE BASELINE

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<i>Existing Debt Service Obligations</i>				
<b><u>General Fund Obligations</u></b>				
Long Term Debt				
Principal	\$57,550,633	\$66,334,775	\$66,283,241	\$68,952,002
Interest	66,097,984	63,506,410	58,832,249	56,081,748
NIFA Set Asides				
Principal	125,420,439	118,189,562	108,950,953	113,530,188
Interest	29,608,774	29,489,722	25,512,687	20,614,158
Fees	3,099,740	2,637,341	2,144,821	1,583,450
Total	281,777,570	280,157,810	261,723,951	260,761,546
<b><u>Parks And Recreation</u></b>				
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	2,890,447	2,719,499	3,102,652	2,645,580
Interest	620,619	629,018	524,153	405,996
Fees	86,577	73,662	59,906	44,226
Total	11,483,787	11,430,492	11,346,462	11,004,293
<b><u>Environmental Bond Fund</u></b>				
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	391,095	230,699
Interest	111,960	81,836	62,821	45,062
Fees	5,502	4,681	3,807	2,810
Total	9,469,126	9,079,780	9,032,241	9,033,285
<b><u>Police District</u></b>				
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	45,105	39,523
Interest	10,377	9,775	7,955	6,125
Fees	1,047	890	724	535
Total	2,244,407	2,236,471	2,236,626	2,233,442
<b><u>Police Headquarters</u></b>				
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	1,669,546	1,371,751	1,580,409	1,597,102
Interest	354,257	364,711	309,536	247,151
Fees	55,846	47,515	38,642	28,528
Total	17,447,834	17,302,976	17,157,977	17,356,854



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b><u>Fire Prevention Fund</u></b>				
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	104,206	83,167	100,524	99,994
Interest	21,735	22,439	19,084	15,149
Fees	3,548	3,019	2,455	1,813
Total	789,186	789,179	802,875	801,518
<b><u>Community College</u></b>				
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	1,049,203	1,299,328	1,376,369	633,885
Interest	185,573	181,375	140,719	93,681
Fees	22,768	19,372	15,754	11,631
Total	5,248,460	5,531,386	5,515,928	4,727,691
<b><u>Water Related Project</u></b>				
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	1,272,837	1,337,066	1,233,524	1,082,027
Interest	252,636	258,010	210,987	163,142
Fees	38,145	32,455	26,394	19,486
Total	7,565,201	7,782,819	7,586,683	7,558,550
<b><u>Sewer Related Project</u></b>				
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	2,556,870	2,650,335
Interest	594,347	619,876	526,672	426,064
Fees	87,439	74,395	60,502	44,667
Total	9,068,406	9,071,924	8,903,016	9,189,816
<b><u>Total General Improvement</u></b>				
Long Term Debt				
Principal	78,420,000	89,170,000	89,215,001	94,070,000
Interest	95,740,766	91,856,912	86,085,638	82,333,988
Total	174,160,766	181,026,912	175,300,639	176,403,988



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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b><u>Total NIFA</u></b>				
Principal	135,772,321	127,805,833	119,337,501	122,509,333
Interest	31,760,278	31,656,762	27,314,614	22,016,528
Fees	3,400,612	2,893,330	2,353,005	1,737,146
Refunding Savings				
<b>Total</b>	<b>170,933,211</b>	<b>162,355,925</b>	<b>149,005,120</b>	<b>146,263,007</b>
Expense of Loans	4,483,620	2,400,000	2,719,200	3,200,000
Short Term Interest				
BAN Interest (Capital)	1,352,347	-	-	-
BAN Interest (Sandy)	1,099,467	598,500	668,694	-
RAN Interest	2,806,102	3,363,750	3,737,500	3,737,500
TAN Interest	2,988,076	3,750,000	4,166,667	4,166,667
<b>Total</b>	<b>8,245,992</b>	<b>7,712,250</b>	<b>8,572,861</b>	<b>7,904,167</b>
<b>Total Existing Obligations</b>	<b>357,823,589</b>	<b>353,495,087</b>	<b>335,597,820</b>	<b>333,771,162</b>
<b><u>Future Obligations</u></b>				
General Capital and Tax Certs				
Principal	-	9,020,000	15,775,000	21,070,000
Interest	5,625,000	18,206,250	26,645,875	33,287,250
SSWRD				
Principal	-	3,955,000	5,645,000	8,240,000
Interest	-	7,166,750	10,115,375	12,958,125
Judgments and Term Pay				
Principal	-	7,015,000	7,545,000	7,920,000
Interest	731,500	1,364,625	1,000,625	614,000
Environmental Bond Act				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Future Obligations</b>				
Principal	-	19,990,000	28,965,000	37,230,000
Interest	6,356,500	26,737,625	37,761,875	46,859,375
<b>Total</b>	<b>6,356,500</b>	<b>46,727,625</b>	<b>66,726,875</b>	<b>84,089,375</b>
<b>Total Debt Service</b>	<b>\$364,180,089</b>	<b>\$400,222,712</b>	<b>\$402,324,695</b>	<b>\$417,860,537</b>

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## APPENDIX D

Fiscal 2016-2019 Multi-Year Financial Plan

3/8/2016

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

	2015 Operating Results	Adopted 2016 Budget	2016 Projected	2017 Projected	2018 Projected	2019 Projected
<b>OPERATING EXPENSES:</b>						
Salaries	130,321,467	128,675,989	127,336,624	127,713,192	130,267,456	132,872,805
Debt Service on Retirement Incentives		260,000	260,000	2,616,667	2,616,667	2,616,667
Fringe Benefits	58,760,445	58,805,600	58,740,847	60,215,000	63,225,750	66,387,038
Equipment	1,727,656	2,180,643	2,180,643	2,180,643	2,180,643	2,180,643
General Expenses	7,630,975	7,737,912	7,737,912	7,737,912	7,737,912	7,737,912
Contractual	7,379,034	7,938,519	7,938,519	7,938,519	7,938,519	7,938,519
Utility Costs	4,593,786	4,744,500	4,744,500	4,744,500	4,744,500	4,744,500
Interfund Charges	2,796,119	3,281,100	3,281,100	3,281,100	3,281,100	3,281,100
Other	468,471	55,000	215,000	55,000	55,000	55,000
Total Operating Expenses	213,677,953	213,678,663	212,435,145	216,482,533	222,047,547	227,814,183
% growth				1.9%	2.6%	2.6%
<b>OPERATING REVENUES:</b>						
Investment Income	51,524	65,000	65,000	65,000	65,000	65,000
Rents & Recoveries	3,801,872	600,000	1,016,463	600,000	600,000	600,000
Revenue Offset to Expenses	4,004,837	4,642,365	4,642,364	4,642,364	4,642,364	4,642,364
Service Fees	6,936,224	6,887,285	6,589,413	6,259,942	6,259,942	6,259,942
Student Revenues	82,795,681	86,528,479	84,371,456	80,152,883	80,152,883	80,152,883
Revenue in Lieu of Spons Share	15,596,212	14,825,356	14,816,401	14,075,581	14,075,581	14,075,581
State Aid (Includes Categorical Aid)	47,265,496	47,923,295	47,983,467	48,511,125	46,397,643	44,763,770
Property Taxes	52,209,387	52,206,883	52,206,883	52,706,883	52,706,883	52,706,883
Fund Balance	2,473,000	0	0	0	0	0
Total Operating Revenue	215,134,233	213,678,663	211,691,447	207,013,778	204,900,296	203,266,423
Operations Gain (Loss)-(Baseline Operating Results)*	1,456,280	0	(743,698)	(9,468,755)	(17,147,250)	(24,547,760)

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

#### Current Assumptions: (in Body)

##### Expense Assumptions (% Change in Out Years)

	2017	2018	2019
Salaries		2.00%	2.00%
Fringe Benefits		5.00%	5.00%
Equipment			
General Expenses		0.00%	0.00%
Contractual		0.00%	0.00%
Utility Costs including CUP		0.00%	0.00%

##### Revenue Assumptions

	2015	2016-Budget	2016-Projected	2017	2018	2019
Enrollment Increase	-2.430%	-2.000%	-4.840%	-5.000%	0.000%	0.000%
Aidable # FTE's (50/30/20 rule in 2015,16,17,18)	18,673.2	18,147.8	18,233.5	17,590.1	16,813.6	16,213.4
Projected actual FTE's	17,934.6	17,408.9	17,066.7	16,213.4	16,213.4	16,213.4
State Aid per Aidable FTE	2,497	2,597	2,597	2,722	2,722	2,722
Increase in FT Tuition	146	300	300	0	0	0
FT Tuition	4,234	4,534	4,534	4,534	4,534	4,534
Prop Tax Increase	0	0	0	500,000	0	0

# FISCAL 2016–2019 MULTI-YEAR FINANCIAL PLAN



## APPENDIX D (continued)

Fiscal 2016-2019 Multi-Year Financial Plan

3/8/2016

### 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.

					2017 Projected	2018 Projected	2019 Projected
<b>BASELINE (GAP)</b>					<b>(9,468,755)</b>	<b>(17,147,250)</b>	<b>(24,547,760)</b>
<b>GAP CLOSING MEASURES *</b>							
1. Initiatives- Planned							
A. 2016 Instructional Efficiencies (Attrition)						-	-
B. 2016 Staffing Efficiencies (Attrition)						-	-
C. OTPS Contracts							
D. Fee Adjustments							
E. Contingency Adjustment (Reserve for Items Not Materializing)							
<b>Total Cost Reductions</b>					<b>-</b>	<b>-</b>	<b>-</b>
2. State							
	FTE in body						
A. Increase in State Aid Rate in 2017	17,590.1	125	Already in Plan				
B. Increase in State Aid Rate in 2018	16,813.6	150			2,522,042	2,432,005	
C. Increase in State Aid Rate in 2019	16,213.4	150				2,432,005	
<b>Total State Aid</b>					<b>-</b>	<b>2,522,042</b>	<b>4,864,010</b>
3. Sponsor Support							
A. Increase in Sponsor Support 2017		\$ 500,000.00	Already in Plan				
B. Increase in Sponsor Support 2018		\$ 500,000.00			500,000	500,000	
C. Increase in Sponsor Support 2019		\$ 500,000.00				500,000	
<b>Total Sponsor</b>					<b>-</b>	<b>500,000</b>	<b>1,000,000</b>
4. Tuition-							
A. Increase in Tuition in 2017		\$ -	\$0 In 2017 Plan		-	-	-
B. Increase in Tuition in 2018		\$ 300				5,303,455	5,303,455
C. Increase in Tuition in 2019		\$ 300					5,303,455
<b>Total Tuition Increases</b>					<b>-</b>	<b>5,303,455</b>	<b>10,606,910</b>
5. Enrollment Changes- Student Revenue	2107 in base	Increases					
A. Enrollment impact-Student Revenue 2017		-5.00%	Already in Plan				
B. Enrollment impact-Student Revenue 2018		0.00%				-	-
C. Enrollment impact-Student Revenue 2019		0.00%					-
<b>Total Enrollment impact-Student Revenue</b>					<b>-</b>	<b>-</b>	<b>-</b>
6. Enrollment Changes- Instructional Cost Factor	2106 in base	Enrollment Increases					
A. Enrollment impact-Instructional Cost Factor 2016		-5.00%					
B. Enrollment impact-Instructional Cost Factor 2017		0.00%					
C. Enrollment impact-Instructional Cost Factor 2018		0.00%					
<b>Total Enrollment impact-Instructional Cost Factor</b>					<b>-</b>	<b>-</b>	<b>-</b>
7. Enrollment Changes- State Aid-	17,066.7	2107 in base					
A. 2017 Enrollment Impact-State Aid		-5.00%	Already in Plan			0	0
B. 2018 Enrollment Impact-State Aid		0.00%					0
C. 2019 Enrollment Impact-State Aid		0.00%					0
<b>Total Enrollment impact-State Aid</b>					<b>0</b>	<b>0</b>	<b>0</b>
8. Other Revenue Enhancements/ Savings Measures & Use of Fund Balance- To Be Determined							
A. 2017 Items					9,468,755		
B. 2018 Items						8,821,753	
C. 2019 Items							8,076,841
<b>Total Other</b>					<b>9,468,755</b>	<b>8,821,753</b>	<b>8,076,841</b>
<b>Total GAP Closers</b>					<b>9,468,755.00</b>	<b>17,147,249.86</b>	<b>24,547,760.47</b>
<b>Preliminary Balance Baseline GAP surplus/(deficit)</b>					<b>-</b>	<b>(0)</b>	<b>0</b>

\* Gap closing measures are for illustrative purposes only. Gap closing measures presented do not represent budgetary decisions for any year's budgets not yet approved.





**APPENDIX E**  
**NASSAU HEALTH CARE CORPORATION (FISCAL 2016 – 2019)**  
 (Provided by the Nassau Health Care Corporation)

**Nassau Health Care Corporation and Subsidiaries**  
**Projected Revenue & Expenses**  
**Consolidated**  
 (In Thousands)

	<b>Budgeted FYE 12/31/2016</b>	<b>Proposed FYE 12/31/2017</b>	<b>Proposed FYE 12/31/2018</b>	<b>Proposed FYE 12/31/2019</b>
<b><u>Operating Revenues:</u></b>				
Net patient service revenue	\$ 393,537	393,000	393,000	393,000
<b><u>Other Operating Revenues:</u></b>				
NYS Intergovernmental transfer	66,857	67,000	67,000	67,000
Nassau County Billings	18,480	18,000	18,000	18,000
Federal & State Aid	24,700	18,100	15,200	13,300
Miscellaneous	33,336	34,002	34,682	35,376
<b>Total Operating Revenues</b>	<b>536,910</b>	<b>530,102</b>	<b>527,882</b>	<b>526,676</b>
<b><u>Operating Expenses:</u></b>				
Salaries	236,281	239,235	242,225	245,253
Fringe Benefits	124,229	127,955	131,794	135,748
Supplies	38,762	39,925	41,123	42,356
Expenses	97,882	100,819	103,843	106,958
Utilities	18,384	18,935	19,503	20,089
Depreciation Expense	21,373	21,000	21,000	21,000
<b>Total Operating Expenses</b>	<b>536,911</b>	<b>547,869</b>	<b>559,488</b>	<b>571,404</b>
<b><u>Income (loss) before OPEB expenses</u></b>	<b>(0)</b>	<b>(17,767)</b>	<b>(31,606)</b>	<b>(44,728)</b>
Employee benefits - OPEB	(34,688)	(35,382)	(36,089)	(36,811)
<b>Operating loss</b>	<b>(34,688)</b>	<b>(53,148)</b>	<b>(67,695)</b>	<b>(81,539)</b>
<b><u>Non-Operating Activities</u></b>				
Interest Income	122	150	200	300
Interest Expense	(10,750)	(10,000)	(10,000)	(10,000)
<b>Total Non-Operating Activities</b>	<b>(10,628)</b>	<b>(9,850)</b>	<b>(9,800)</b>	<b>(9,700)</b>
Capital contributions	-	-	-	-
<b>Change in Net Position</b>	<b>\$ (45,316)</b>	<b>\$ (62,998)</b>	<b>\$ (77,495)</b>	<b>\$ (91,239)</b>
<b>Change in Net Position</b>	<b>\$ (45,316)</b>	<b>\$ (62,998)</b>	<b>\$ (77,495)</b>	<b>\$ (91,239)</b>
Net Position, beginning of year (as restated)	<b>\$ (470,319)</b>	<b>\$ (515,635)</b>	<b>\$ (578,634)</b>	<b>\$ (656,129)</b>
<b>Net Position, end of year</b>	<b>\$ (515,635)</b>	<b>\$ (578,634)</b>	<b>\$ (656,129)</b>	<b>\$ (747,369)</b>



APPENDIX F

SEWER AND STORM WATER RESOURCES DISTRICT FINANCIAL PLAN

**SEWER AND STORM WATER FINANCE AUTHORITY**

EXP/REV	Object	2016 Adopted 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	104,110,150	104,418,695	104,465,945	104,451,695
<b>EXP Total</b>		<b>122,866,445</b>	<b>122,866,445</b>	<b>122,866,445</b>	<b>122,866,445</b>
REV	BE - INVEST INCOME	2,000	2,000	2,000	2,000
	TL - PROPERTY TAX	122,864,445	122,864,445	122,864,445	122,864,445
<b>REV Total</b>		<b>122,866,445</b>	<b>122,866,445</b>	<b>122,866,445</b>	<b>122,866,445</b>

**SEWER AND STORM WATER RESOURCE DISTRICT**

EXP/REV	Object	2016 Adopted Budget	2017 Plan	2018 Plan	2019 Plan
EXP	AA - SALARIES, WAGES & FEES	10,145,863	10,605,957	10,874,649	10,998,405
	AB - FRINGE BENEFITS	9,032,561	9,367,005	9,812,039	10,297,660
	BB - EQUIPMENT	36,761	36,982	36,982	36,982
	DD - GENERAL EXPENSES	767,741	772,347	772,347	772,347
	DE - CONTRACTUAL SERVICES	60,638,000	62,443,940	64,300,659	66,213,080
	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
<b>EXP Total</b>		<b>135,456,794</b>	<b>146,457,893</b>	<b>153,570,135</b>	<b>162,299,912</b>
REV	AA - FUND BALANCE	1,708,168	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	1,500,000	1,500,000	1,500,000	1,500,000
	BW - INTERFUND CHARGES REVENUE	1,654,476	1,654,476	1,654,476	1,654,476
	IF - INTERFUND TRANSFERS	104,110,150	104,418,695	104,465,945	104,451,695
<b>REV Total</b>		<b>135,456,794</b>	<b>134,057,171</b>	<b>134,104,421</b>	<b>136,013,670</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>	<b>(12,400,722)</b>	<b>(19,465,714)</b>	<b>(26,286,242)</b>
<b>Non-for profit exempt Fee</b>		<b>(12,600,000)</b>	<b>(12,600,000)</b>	<b>(12,600,000)</b>	<b>(12,600,000)</b>
<b>Revised Projected Surplus / (Deficit)</b>		<b>(12,600,000)</b>	<b>(25,000,722)</b>	<b>(32,065,714)</b>	<b>(38,886,242)</b>
<b>Use of Fund Balance</b>		<b>12,600,000</b>	<b>25,000,722</b>	<b>5,623,846</b>	<b>0</b>
<b>Debt Service Savings from P3</b>		<b>0</b>	<b>0</b>	<b>26,441,868</b>	<b>38,886,242</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>