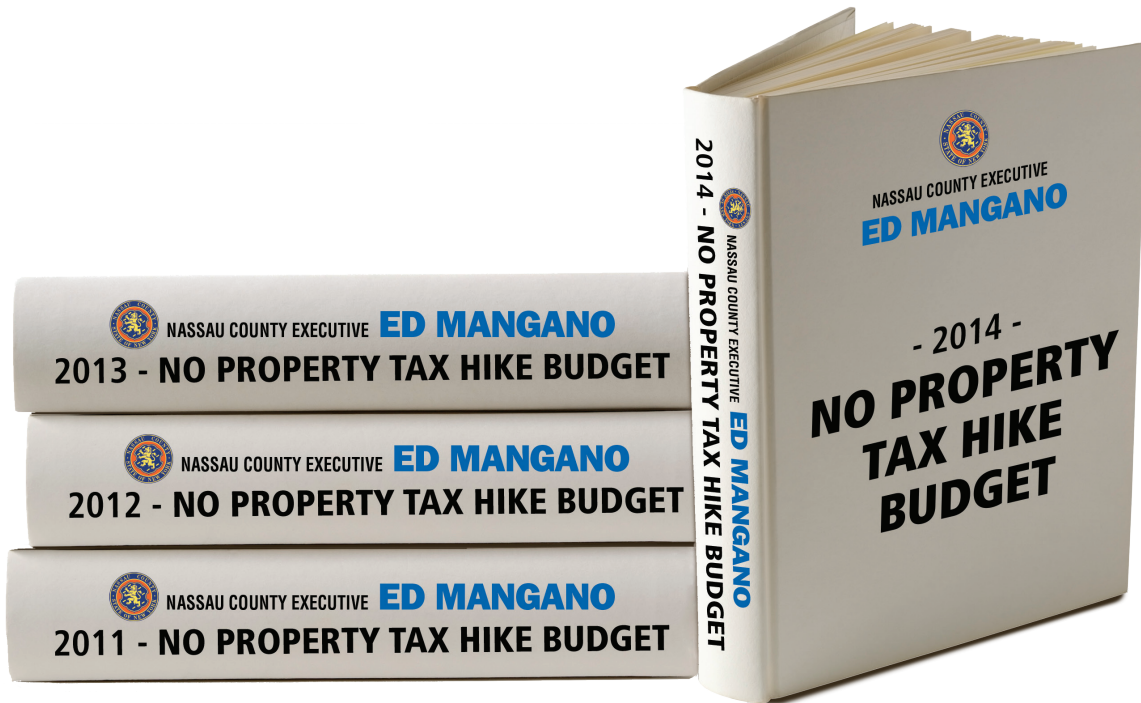


NASSAU COUNTY
NEW YORK



EDWARD P. MANGANO
COUNTY EXECUTIVE



PROPOSED BUDGET

PROPOSED MULTI-YEAR
FINANCIAL PLAN
FISCAL 2014-2017

SEPTEMBER 2013

2013 WINNER
New York State Local Government
Efficiency and Cost Cutting Award



DEPARTMENT OF MANAGEMENT, BUDGET & FINANCE

Deputy County Executive

Timothy Sullivan

Acting Budget Director

Roseann D'Alleva

Office of Management & Budget

Finance & Operations Unit

**Randy Ghisone
Robert Conroy
Ann Hulka
Steve Conkling
Martha Worsham
Irfan Qureshi
Narda Hall
Anthony Romano
Joseph Schiliro
Ryan Studdert
Thomas Love
Eleanor McCormack
John Macari**

Grants Management Unit

**Stephen Feiner
Richard Haemmerle**

Project & Performance Management

**Christopher Nolan
Douglas Cioffi
Steve Munzing
John Quinlan**

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EXECUTIVE SUMMARY



OVERVIEW

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

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

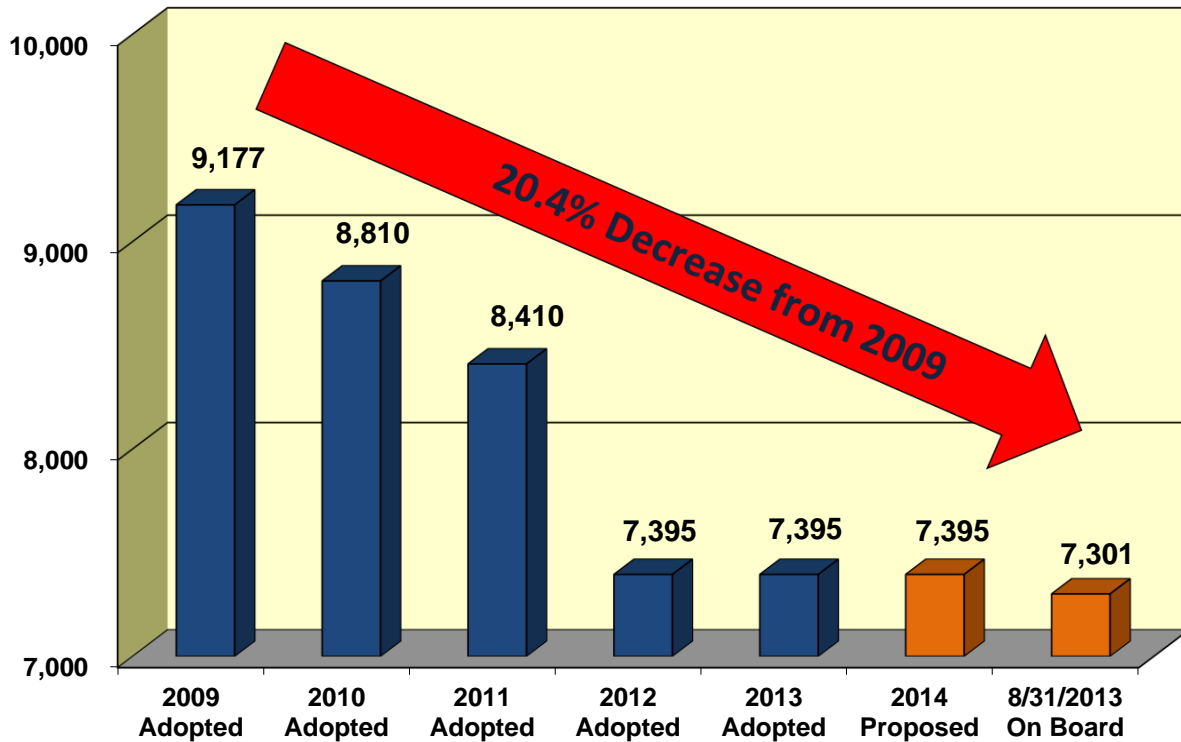
The out-year gaps identified in this 2014-2017 MYP Update are smaller than those projected in recent years and smaller than those projected in the 2013 Adopted MYP. This was accomplished as a result of successful cost-cutting efforts during the first four years of the Mangano Administration. Some of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

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



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

Workforce Management



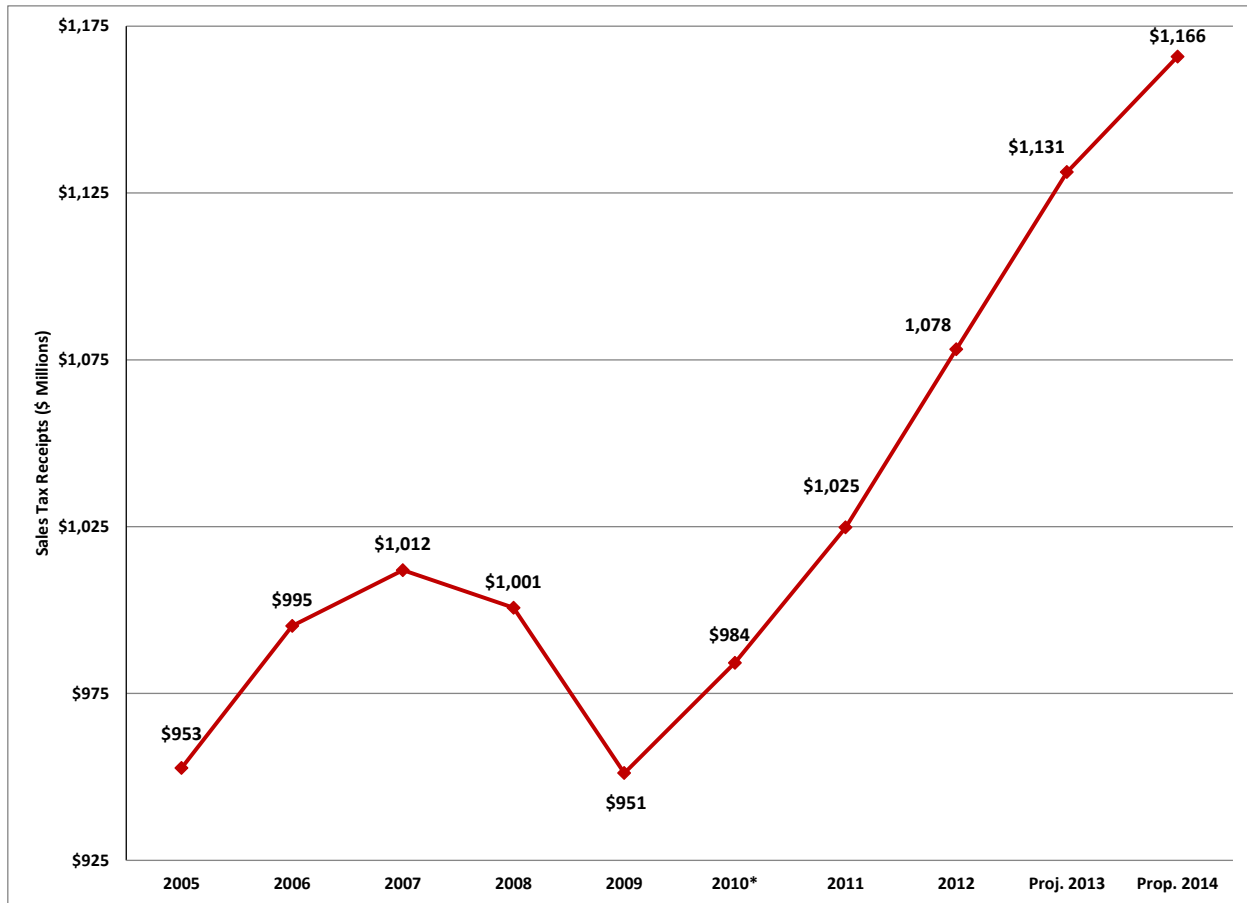
The coupling of this workforce reduction with a wage freeze imposed by the Nassau County Interim Finance Authority (NIFA) has enabled the County to avoid the large increases in salaries and wages that would have resulted from inherited labor contracts.

On January 1, 2012, the Mangano Administration entered into a successful Public-Private Partnership with Veolia Transportation that delivers bus service to Nassau residents at a cost that is \$33 million less than the Metropolitan Transportation Authority (MTA) proposal and provides significant operational benefits. The Public-Private Partnership with Veolia Transportation has improved deployment and on-time performance.

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



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

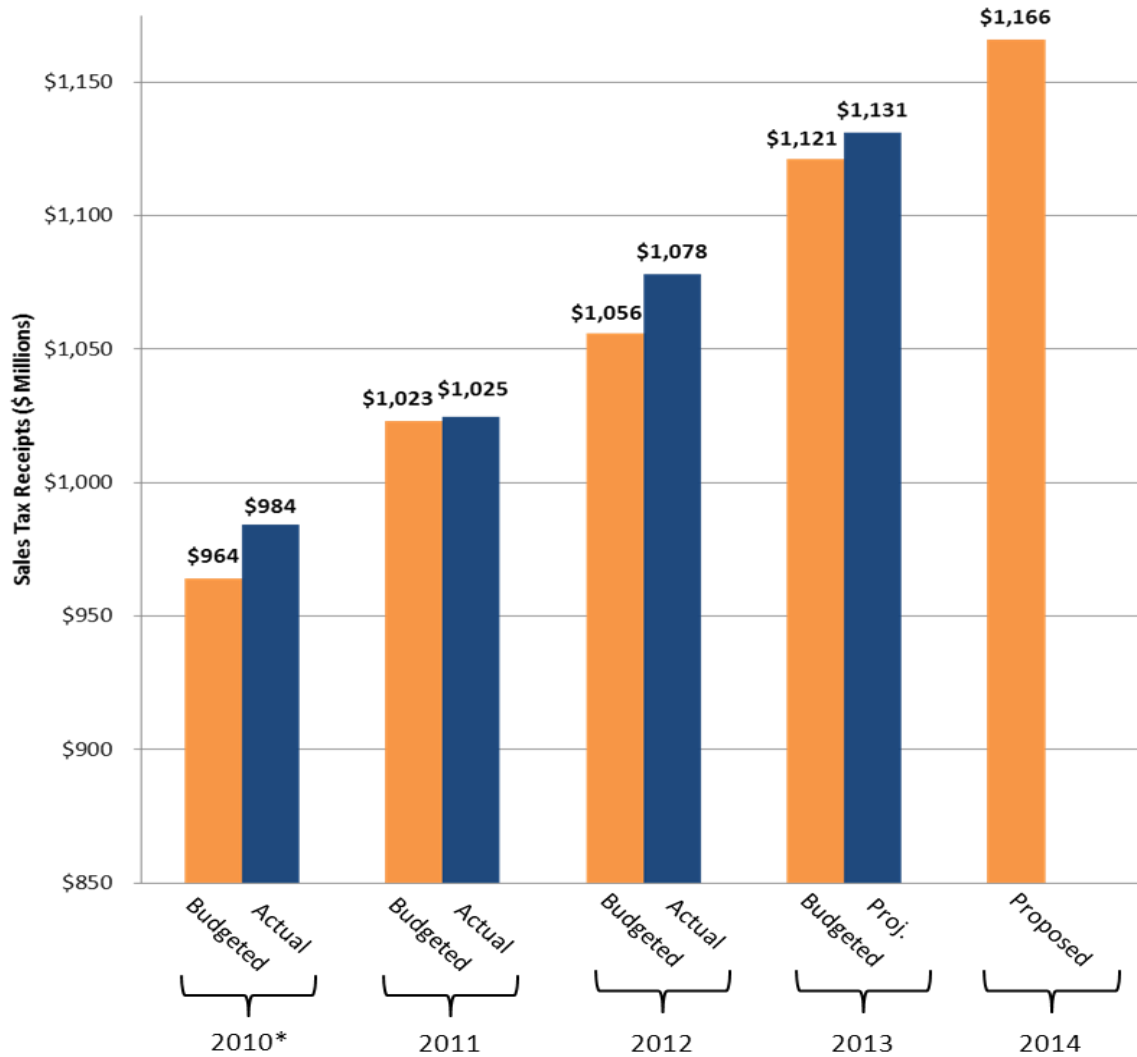


*Excludes Energy Tax

Currently, year-to-date sales tax revenues have increased 9.4% from the prior year. Some of the growth results from rebuilding activity following Superstorm Sandy, but it also reflects a return to long-term economic trends and the economic strength of the region.



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



*Excludes Energy Tax

The good news here in Nassau is that the extensive actions undertaken by the Mangano Administration have firmly placed Nassau on the road to recovery. Hain Celestial chose to move its International Headquarters and its 500 jobs to Nassau County. Arizona Iced Tea, a cornerstone of Nassau County’s food and beverage industry, chose to keep its home here when it outgrew its corporate headquarters and needed a new facility. Grumman Studios built a 160,000 square-foot production facility to turn Nassau County into a true hub for film and TV. These actions demonstrate that businesses are willing to put their faith in Nassau County.



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



Table 1: 2014-2017 Pre-Gap Closing Analysis

MAJOR FUNDS					
E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	809,531,333	807,581,541	821,371,932	823,393,722
	AB - FRINGE BENEFITS	480,418,472	502,325,865	529,413,069	560,601,166
	AC - WORKERS COMPENSATION	28,022,281	28,022,281	28,022,281	28,022,281
	BB - EQUIPMENT	1,788,495	1,840,361	1,893,732	1,948,650
	DD - GENERAL EXPENSES	33,299,079	33,991,037	34,784,254	35,600,782
	DE - CONTRACTUAL SERVICES	237,747,536	238,676,428	241,853,304	245,119,501
	DF - UTILITY COSTS	39,563,757	38,648,883	37,399,660	35,781,824
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	98,451,669	122,452,216	127,641,152	127,007,202
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	71,622,370	73,733,541	75,908,047
	GG - PRINCIPAL	69,234,999	88,960,000	96,135,001	108,520,000
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	0	0	0
	HH - INTERFD CHGS INTERFUND CHARGES	20,316,649	28,484,304	28,225,213	25,034,350
	MM - MASS TRANSPORTATION	43,575,746	44,763,909	45,986,529	47,244,605
	NA - NCIFA EXPENDITURES	1,960,000	1,875,000	1,850,000	1,850,000
	OO - OTHER EXPENSE	263,944,053	264,963,345	255,259,963	240,169,546
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	142,290,000	145,135,800	148,038,516
	SS - RECIPIENT GRANTS	64,100,000	63,459,000	63,459,000	63,459,000
	TT - PURCHASED SERVICES	61,247,021	63,084,432	64,976,965	66,926,274
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	54,897,150	53,799,207	53,261,215
	XX - MEDICAID	253,257,500	253,257,500	253,257,500	253,257,500
Expenses Excluding Interdepartmental Transfers		2,790,126,279	2,856,195,623	2,909,198,103	2,946,144,181
Interdepartmental Transfers		417,475,485	446,097,126	445,464,544	443,974,540
Expenses Including Interdepartmental Transfers		3,207,601,764	3,302,292,749	3,354,662,647	3,390,118,721
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	29,100,000	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	13,483,587	14,483,587	13,483,587	14,483,587
	BD - FINES & FORFEITS	67,901,789	67,411,985	67,411,985	67,411,985
	BE - INVEST INCOME	2,118,700	2,129,294	2,144,199	2,163,496
	BF - RENTS & RECOVERIES	22,182,978	18,080,937	16,952,653	19,024,369
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,198,740	11,198,740	11,198,740
	BH - DEPT REVENUES	166,298,625	165,798,625	165,798,625	165,798,625
	BI - CAP BACKCHARGES	100,000	100,000	100,000	100,000
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,424,089	10,595,989	10,029,649	8,601,439
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	3,552,000	3,280,000	3,280,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	83,787,910	102,916,723	105,407,156	99,530,846
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	141,461,668	141,461,668	141,461,668	141,461,668
	SA - STATE AID REIMBURSEMENT OF EXPENSES	219,869,773	220,882,043	222,462,808	224,075,189
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,072,930,055	1,105,117,957	1,138,271,495	1,172,419,640
	TB - PART COUNTY SALES TAX PART COUNTY	92,933,278	91,212,333	93,948,703	96,767,164
	TL - PROPERTY TAX	807,049,409	807,049,409	807,049,409	807,049,409
	TO - OTB 5% TAX	2,999,078	2,722,794	2,475,130	2,253,025
	TX - SPECIAL TAXS SPECIAL TAXES	30,101,000	30,101,000	30,101,000	30,101,000
Revenues Excluding Interdepartmental Transfers		2,790,126,279	2,823,915,083	2,860,676,807	2,894,820,183
Interdepartmental Transfers		417,475,485	446,097,126	445,464,545	443,974,539
Total Revenues Including Interdepartmental Transfers		3,207,601,764	3,270,012,209	3,306,141,352	3,338,794,722
Projected Surplus / (Gap)		0	(32,280,539)	(48,521,295)	(51,323,999)



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

MYP 2014 - 2017				
	2014 Proposed	2015 Proposed Plan	2016 Proposed Plan	2017 Proposed Plan
Current Baseline Gap	-	(32.3)	(48.5)	(51.3)
Gap Closing Options				
<u>Expense/Revenue Actions</u>				
Video Lottery Terminals		19.0	19.0	20.0
Office Consolidation		3.0	7.0	7.0
Improve Detainee to Staff Ratio at Correctional Center		3.0	5.0	5.0
207 C Reform		2.0	2.0	2.0
<u>Financing Options/Asset Sales</u>				
Sale of Surplus County Property		5.0	5.0	5.0
<u>NYS Actions</u>				
Mandate Reform		10.0	10.0	10.0
Other NYS Initiatives (e.g. speed cameras, etc)		8.0	12.0	12.0
Gap Closing Actions		50.0	60.0	61.0
Surplus/ (Deficit)		17.7	11.5	9.7

Discussion of Gap Closing Actions

Video Lottery Terminals

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

Office Consolidation

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



Improve Detainee to Staff Ratio at Correctional Center

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

207-c Reform

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

Sale of Surplus County Property and Office Consolidation

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

Mandate Reform

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

Recent audits performed by the State Comptroller highlight skyrocketing costs and fraud within pre-school special education programs throughout New York State. The County believes that numerous cost containment opportunities exist within these programs and other NYS mandated programs in areas such as public assistance.

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

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

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



Table 3: 2014-17 After-Gap Closing Plan

MAJOR FUNDS					
E/R	Object	2014 Proposed Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	809,531,333	802,081,541	811,871,932	813,893,722
	AB - FRINGE BENEFITS	480,418,472	502,325,865	529,413,069	560,601,166
	AC - WORKERS COMPENSATION	28,022,281	27,022,281	27,022,281	27,022,281
	BB - EQUIPMENT	1,788,495	1,840,361	1,893,732	1,948,650
	DD - GENERAL EXPENSES	33,299,079	33,991,037	34,784,254	35,600,782
	DE - CONTRACTUAL SERVICES	237,747,536	238,676,428	241,853,304	245,119,501
	DF - UTILITY COSTS	39,563,757	38,648,883	37,399,660	35,781,824
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	98,451,669	122,452,216	127,641,152	127,007,202
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	71,622,370	73,733,541	75,908,047
	GG - PRINCIPAL	69,234,999	88,960,000	96,135,001	108,520,000
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	0	0	0
	HH - INTERFD CHGS INTERFUND CHARGES	20,316,649	28,484,304	28,225,213	25,034,350
	MM - MASS TRANSPORTATION	43,575,746	44,763,909	45,986,529	47,244,605
	NA - NCIFA EXPENDITURES	1,960,000	1,875,000	1,850,000	1,850,000
	OO - OTHER EXPENSE	263,944,053	263,463,345	251,759,963	236,669,546
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	132,290,000	135,135,800	138,038,516
	SS - RECIPIENT GRANTS	64,100,000	63,459,000	63,459,000	63,459,000
	TT - PURCHASED SERVICES	61,247,021	63,084,432	64,976,965	66,926,274
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	54,897,150	53,799,207	53,261,215
	XX - MEDICAID	253,257,500	253,257,500	253,257,500	253,257,500
Expenses Excluding Interdepartmental Transfers		2,790,126,279	2,838,195,623	2,885,198,103	2,922,144,181
	Interdepartmental Transfers	417,475,485	446,097,126	445,464,545	443,974,539
Expenses Including Interdepartmental Transfers		3,207,601,764	3,284,292,749	3,330,662,648	3,366,118,720
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	29,100,000	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	13,483,587	14,483,587	13,483,587	14,483,587
	BD - FINES & FORFEITS	67,901,789	75,411,985	79,411,985	79,411,985
	BE - INVEST INCOME	2,118,700	2,129,294	2,144,199	2,163,496
	BF - RENTS & RECOVERIES	22,182,978	23,080,937	21,952,653	24,024,369
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,198,740	11,198,740	11,198,740
	BH - DEPT REVENUES	166,298,625	165,798,625	165,798,625	165,798,625
	BI - CAP BACKCHARGES	100,000	100,000	100,000	100,000
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,424,089	10,595,989	10,029,649	8,601,439
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	3,552,000	3,280,000	3,280,000
	BS - OTB NON-TAX REVENUE	0	19,000,000	19,000,000	20,000,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	83,787,910	102,916,723	105,407,156	99,530,846
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	141,461,668	141,461,668	141,461,668	141,461,668
	SA - STATE AID REIMBURSEMENT OF EXPENSES	219,869,773	220,882,043	222,462,808	224,075,189
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,072,930,055	1,105,117,957	1,138,271,495	1,172,419,640
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	TX - SPECIAL TAXES SPECIAL TAXES	30,101,000	30,101,000	30,101,000	30,101,000
Revenues Excluding Interdepartmental Transfers		2,790,126,279	2,855,915,083	2,896,676,807	2,931,820,183
	Interdepartmental Transfers	417,475,485	446,097,126	445,464,545	443,974,539
Revenues Including Interdepartmental Transfers		3,207,601,764	3,302,012,209	3,342,141,352	3,375,794,722
Projected Surplus / (Gap)		0	17,719,461	11,478,704	9,676,002



FUND AND DEPARTMENTAL DETAIL

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



MAJOR FUNDS					
E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	809,531,333	807,581,541	821,371,932	823,393,722
	AB - FRINGE BENEFITS	480,418,472	502,325,865	529,413,069	560,601,166
	AC - WORKERS COMPENSATION	28,022,281	28,022,281	28,022,281	28,022,281
	BB - EQUIPMENT	1,788,495	1,840,361	1,893,732	1,948,650
	DD - GENERAL EXPENSES	33,299,079	33,991,037	34,784,254	35,600,782
	DE - CONTRACTUAL SERVICES	237,747,536	238,676,428	241,853,304	245,119,501
	DF - UTILITY COSTS	39,563,757	38,648,883	37,399,660	35,781,824
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	FF - INTEREST	98,451,669	122,452,216	127,641,152	127,007,202
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	71,622,370	73,733,541	75,908,047
	GG - PRINCIPAL	69,234,999	88,960,000	96,135,001	108,520,000
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	0	0	0
	HD - DEBT SERVICE CHARGEBACKS	325,097,477	353,719,118	353,086,537	351,596,531
	HF - INTER DEPARTMENTAL CHARGES	92,378,008	92,378,008	92,378,008	92,378,008
	HH - INTERFD CHGS INTERFUND CHARGES	20,316,649	28,484,304	28,225,213	25,034,350
	MM - MASS TRANSPORTATION	43,575,746	44,763,909	45,986,529	47,244,605
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	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	142,290,000	145,135,800	148,038,516
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	TT - PURCHASED SERVICES	61,247,021	63,084,432	64,976,965	66,926,274
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	BA - INT PENALTY ON TAX	29,100,000	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	13,483,587	14,483,587	13,483,587	14,483,587
	BD - FINES & FORFEITS	67,901,789	67,411,985	67,411,985	67,411,985
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	BF - RENTS & RECOVERIES	22,182,978	18,080,937	16,952,653	19,024,369
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,198,740	11,198,740	11,198,740
	BH - DEPT REVENUES	166,298,625	165,798,625	165,798,625	165,798,625
	BI - CAP BACKCHARGES	100,000	100,000	100,000	100,000
	BJ - INTERDEPT REVENUES	92,378,008	92,378,008	92,378,008	92,378,008
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,424,089	10,595,989	10,029,649	8,601,439
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	3,552,000	3,280,000	3,280,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	353,719,118	353,086,537	351,596,531
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	83,787,910	102,916,723	105,407,156	99,530,846
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	141,461,668	141,461,668	141,461,668	141,461,668
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	TX - SPECIAL TAXES SPECIAL TAXES	30,101,000	30,101,000	30,101,000	30,101,000
REV Total		3,207,601,764	3,270,012,209	3,306,141,352	3,338,794,722
		0	(32,280,539)	(48,521,296)	(51,323,998)

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



GENERAL FUND

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	362,099,638	358,807,335	365,207,994	363,659,247
	AB - FRINGE BENEFITS	231,600,136	241,518,979	255,576,214	270,824,995
	AC - WORKERS COMPENSATION	17,250,236	17,250,236	17,250,236	17,250,236
	BB - EQUIPMENT	1,184,377	1,218,724	1,254,067	1,290,435
	DD - GENERAL EXPENSES	24,039,746	24,676,826	25,350,200	26,043,170
	DE - CONTRACTUAL SERVICES	219,716,136	220,122,118	222,760,918	225,473,436
	DF - UTILITY COSTS	35,576,993	34,667,308	33,406,291	31,778,612
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	71,622,370	73,733,541	75,908,047
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	0	0	0
	HD - DEBT SERVICE CHARGEBACKS	308,199,125	336,916,027	335,842,568	334,727,193
	HF - INTER DEPARTMENTAL CHARGES	44,356,536	44,356,536	44,356,536	44,356,536
	HH - INTERFD CHGS INTERFUND CHARGES	20,316,649	28,484,304	28,225,213	25,034,350
	MM - MASS TRANSPORTATION	43,575,746	44,763,909	45,986,529	47,244,605
	NA - NCIFA EXPENDITURES	1,960,000	1,875,000	1,850,000	1,850,000
	OO - OTHER EXPENSE	60,285,427	71,056,068	71,846,055	72,655,875
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	142,290,000	145,135,800	148,038,516
	SS - RECIPIENT GRANTS	64,100,000	63,459,000	63,459,000	63,459,000
	TT - PURCHASED SERVICES	61,247,021	63,084,432	64,976,965	66,926,274
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	54,897,150	53,799,207	53,261,215
	XX - MEDICAID	253,257,500	253,257,500	253,257,500	253,257,500
EXP Total		2,032,432,955	2,079,323,822	2,108,274,834	2,128,039,241
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	29,100,000	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	9,755,087	10,755,087	9,755,087	10,755,087
	BD - FINES & FORFEITS	65,151,789	64,661,985	64,661,985	64,661,985
	BE - INVEST INCOME	1,830,000	1,839,150	1,852,024	1,868,692
	BF - RENTS & RECOVERIES	22,116,838	18,014,797	16,886,513	18,958,229
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,198,740	11,198,740	11,198,740
	BH - DEPT REVENUES	129,357,525	128,857,525	128,857,525	128,857,525
	BI - CAP BACKCHARGES	100,000	100,000	100,000	100,000
	BJ - INTERDEPT REVENUES	81,949,529	81,949,529	81,949,529	81,949,529
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,424,089	10,595,989	10,029,649	8,601,439
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	52,507,674	60,675,329	60,416,238	57,225,375
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,233,760	135,233,760	135,233,760	135,233,760
	SA - STATE AID REIMBURSEMENT OF EXPENSES	219,135,773	220,148,043	221,728,808	223,341,189
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,072,930,055	1,105,117,957	1,138,271,495	1,172,419,640
	TB - PART COUNTY SALES TAX PART COUNTY	92,933,278	91,212,333	93,948,703	96,767,164
	TL - PROPERTY TAX	80,509,740	80,509,740	80,509,740	80,509,740
	TO - OTB 5% TAX	2,999,078	2,722,794	2,475,130	2,253,025
	TX - SPECIAL TAXES SPECIAL TAXES	6,200,000	6,200,000	6,200,000	6,200,000
REV Total		2,032,432,955	2,058,892,758	2,093,174,927	2,130,001,120

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



FIRE COMMISSION FUND

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



POLICE DISTRICT FUND

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	212,598,430	213,602,948	217,965,475	220,572,084
	AB - FRINGE BENEFITS	118,243,742	124,034,810	130,063,922	137,541,587
	AC - WORKERS COMPENSATION	6,941,232	6,941,232	6,941,232	6,941,232
	BB - EQUIPMENT	227,247	233,837	240,618	247,596
	DD - GENERAL EXPENSES	5,377,678	5,388,629	5,442,909	5,498,926
	DE - CONTRACTUAL SERVICES	1,040,500	1,070,675	1,101,724	1,133,674
	DF - UTILITY COSTS	1,354,564	1,349,271	1,360,917	1,370,594
	HD - DEBT SERVICE CHARGEBACKS	2,239,666	2,237,043	2,254,319	2,244,344
	HF - INTER DEPARTMENTAL CHARGES	21,241,297	21,241,297	21,241,297	21,241,297
	OO - OTHER EXPENSE	2,750,000	768,750	787,969	807,668
EXP Total		372,014,356	376,868,490	387,400,381	397,599,002
REV	BC - PERMITS & LICENSES	2,828,500	2,828,500	2,828,500	2,828,500
	BD - FINES & FORFEITS	2,750,000	2,750,000	2,750,000	2,750,000
	BE - INVEST INCOME	271,400	272,757	274,666	277,138
	BH - DEPT REVENUES	3,883,000	3,883,000	3,883,000	3,883,000
	BJ - INTERDEPT REVENUES	554,189	554,189	554,189	554,189
	TL - PROPERTY TAX	361,727,267	361,727,267	361,727,267	361,727,267
REV Total		372,014,356	372,015,713	372,017,622	372,020,094

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



POLICE HEADQUARTER FUND

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	224,636,856	224,925,260	227,783,986	228,704,923
	AB - FRINGE BENEFITS	125,532,917	131,536,081	138,233,947	146,356,497
	AC - WORKERS COMPENSATION	3,830,813	3,830,813	3,830,813	3,830,813
	BB - EQUIPMENT	347,871	357,959	368,340	379,022
	DD - GENERAL EXPENSES	3,649,355	3,686,546	3,745,177	3,805,585
	DE - CONTRACTUAL SERVICES	11,379,400	11,709,403	12,048,975	12,398,396
	DF - UTILITY COSTS	2,632,200	2,632,304	2,632,453	2,632,618
	HD - DEBT SERVICE CHARGEBACKS	14,362,751	14,283,762	14,683,664	14,344,620
	HF - INTER DEPARTMENTAL CHARGES	24,621,512	24,621,512	24,621,512	24,621,512
	OO - OTHER EXPENSE	250,000	256,250	262,656	269,223
EXP Total		411,243,675	417,839,890	428,211,523	437,343,207
REV	BC - PERMITS & LICENSES	900,000	900,000	900,000	900,000
	BE - INVEST INCOME	17,300	17,387	17,508	17,666
	BF - RENTS & RECOVERIES	66,140	66,140	66,140	66,140
	BH - DEPT REVENUES	25,582,500	25,582,500	25,582,500	25,582,500
	BJ - INTERDEPT REVENUES	9,874,290	9,874,290	9,874,290	9,874,290
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	381,327	381,327	381,327	381,327
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,064,600	1,064,600	1,064,600	1,064,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	589,000	589,000	589,000
	TL - PROPERTY TAX	348,867,518	348,867,518	348,867,518	348,867,518
	TX - SPECIAL TAXS SPECIAL TAXES	23,901,000	23,901,000	23,901,000	23,901,000
REV Total		411,243,675	411,243,762	411,243,883	411,244,041

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



DEBT SERVICE FUND

E/R	OBJ	2014 Proposed Budget	2015 Plan	2016 Plan	2017 Plan
EXP	FF - INTEREST	98,451,669	122,452,216	127,641,152	127,007,202
	GG - PRINCIPAL	69,234,999	88,960,000	96,135,001	108,520,000
	OO - OTHER EXPENSE	200,658,626	192,882,277	182,363,283	166,436,781
EXP Total		368,345,294	404,294,493	406,139,436	401,963,983
REV	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	3,552,000	3,280,000	3,280,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	353,719,118	353,086,537	351,596,531
	BW - INTERFD CHGS INTERFUND CHARGES REVENU	30,898,909	41,860,067	44,609,591	41,924,144
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,163,308	5,163,308	5,163,308	5,163,308
REV Total		368,345,294	404,294,493	406,139,436	401,963,983

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



AC - COMMISSIONER OF INVESTIGATIONS

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



AR - ASSESSMENT REVIEW COMMISSION

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



AS - ASSESSMENT DEPARTMENT

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



AT - COUNTY ATTORNEY

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	9,020,570	8,986,914	8,991,686	8,996,553
	BB - EQUIPMENT	15,000	15,435	15,883	16,343
	DD - GENERAL EXPENSES	494,100	508,429	523,173	538,345
	DE - CONTRACTUAL SERVICES	5,000,000	5,145,000	5,294,205	5,447,737
EXP Total		14,529,670	14,655,778	14,824,947	14,998,979
REV	BD - FINES & FORFEITS	592,500	592,500	592,500	592,500
	BF - RENTS & RECOVERIES	1,915,000	1,915,000	1,915,000	1,915,000
	BH - DEPT REVENUES	125,000	125,000	125,000	125,000
	BJ - INTERDEPT REVENUES	712,527	712,527	712,527	712,527
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	55,000	55,000	55,000	55,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	300,000	300,000	300,000	300,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	75,000	75,000	75,000	75,000
REV Total		3,775,027	3,775,027	3,775,027	3,775,027

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R					
EXP 10 - OFFICE OF MANAGEMENT AND BUDGET					
		2014 Proposed			
OBJECT AND NAME	Plan	2015 Plan	2016 Plan	2017 Plan	
AA - SALARIES, WAGES & FEES	5,009,430	5,061,544	8,432,841	7,020,378	
AB - FRINGE BENEFITS	27,558,580	28,816,680	30,471,101	32,226,033	
AC - WORKERS COMPENSATION	9,114,275	9,114,275	9,114,275	9,114,275	
BB - EQUIPMENT	5,000	5,145	5,294	5,448	
DD - GENERAL EXPENSES	117,105	120,501	123,996	127,591	
DE - CONTRACTUAL SERVICES	2,916,766	3,001,352	3,088,391	3,177,955	
GA - LOCAL GOVT ASST PROGRAM	69,572,689	71,622,370	73,733,541	75,908,047	
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	0	0	0	
HD - DEBT SERVICE CHARGEBACKS	308,199,125	336,916,027	335,842,568	334,727,193	
HF - INTER-DEPARTMENTAL CHARGES	5,149,385	5,149,385	5,149,385	5,149,385	
HH - INTERFD CHGS - INTERFUND CHARGES	20,306,649	28,474,304	28,215,213	25,024,350	
NA - NCIFA EXPENDITURES	1,960,000	1,875,000	1,850,000	1,850,000	
OO - OTHER EXPENSE	35,447,168	25,848,728	26,260,406	26,682,460	
10 - OFFICE OF MANAGEMENT AND BUDGET	Total	498,356,172	516,005,311	522,287,012	521,013,115
30 - FISCAL ANALYSIS					
AA - SALARIES, WAGES & FEES	(1,636,246)	0	0	0	
30 - FISCAL ANALYSIS	Total	(1,636,246)	0	0	0
EXP Total	496,719,926	516,005,311	522,287,012	521,013,115	
REV 10 - OFFICE OF MANAGEMENT AND BUDGET					
OBJECT AND NAME	2014 Proposed	2015 Plan	2016 Plan	2017 Plan	
AA - FUND BALANCE	10,000,000	0	0	0	
BD - FINES & FORFEITS	1,190,000	1,190,000	1,190,000	1,190,000	
BF - RENTS & RECOVERIES	5,544,643	5,544,643	5,544,643	5,544,643	
BG - REVENUE OFFSET TO EXPENSE	10,898,740	10,898,740	10,898,740	10,898,740	
BH - DEPT REVENUES	620,000	620,000	620,000	620,000	
BJ - INTERDEPT REVENUES	55,936,740	55,936,740	55,936,740	55,936,740	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	10,595,989	10,029,649	8,601,439	
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	38,676,274	46,843,929	46,584,838	43,393,975	
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	92,400	92,400	92,400	
SA - STATE AID - REIMBURSEMENT OF EXPENSES	769,700	232,200	232,200	232,200	
TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	1,105,117,957	1,138,271,495	1,172,419,640	
TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	91,212,333	93,948,703	96,767,164	
TL - PROPERTY TAX	80,509,740	80,509,740	80,509,740	80,509,740	
TO - OTB 5% TAX	2,999,078	2,722,794	2,475,130	2,253,025	
10 - OFFICE OF MANAGEMENT AND BUDGET	Total	1,382,524,737	1,411,517,465	1,446,334,278	1,478,459,706
REV Total	1,382,524,737	1,411,517,465	1,446,334,278	1,478,459,706	

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	1,687,265	1,661,456	1,664,010	1,666,616
	BB - EQUIPMENT	2,400	2,470	2,541	2,615
	DD - GENERAL EXPENSES	15,400	15,847	16,306	16,779
EXP Total		1,705,065	1,679,772	1,682,858	1,686,010
REV	BC - PERMITS & LICENSES	3,565,000	4,565,000	3,565,000	4,565,000
	BD - FINES & FORFEITS	600,000	600,000	600,000	600,000
	BH - DEPT REVENUES	200	200	200	200
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,000	45,000	45,000	45,000
REV Total		4,210,200	5,210,200	4,210,200	5,210,200

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



CC - SHERIFF/CORRECTIONAL CENTER

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	117,264,859	115,251,320	117,479,783	117,569,687
	AC - WORKERS COMPENSATION	5,907,268	5,907,268	5,907,268	5,907,268
	BB - EQUIPMENT	124,000	127,596	131,296	135,104
	DD - GENERAL EXPENSES	3,257,630	3,352,101	3,449,312	3,549,342
	DE - CONTRACTUAL SERVICES	16,280,989	16,615,518	16,956,995	17,305,568
	DF - UTILITY COSTS	3,373,883	3,327,154	3,367,756	3,383,543
EXP Total		146,208,629	144,580,957	147,292,411	147,850,513
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	3,170,000	2,670,000	2,670,000	2,670,000
	BJ - INTERDEPT REVENUES	150,000	150,000	150,000	150,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	10,711,625	10,711,625	10,711,625	10,711,625
	SA - STATE AID REIMBURSEMENT OF EXPENSES	250,000	250,000	250,000	250,000
REV Total		14,594,625	14,094,625	14,094,625	14,094,625

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



CE - COUNTY EXECUTIVE

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	1,733,129	1,734,116	1,735,124	1,736,151
	DD - GENERAL EXPENSES	80,000	82,320	84,707	87,164
	DE - CONTRACTUAL SERVICES	225,000	231,525	238,239	245,148
EXP Total		2,038,129	2,047,961	2,058,070	2,068,463

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



CF - OFFICE OF CONSTITUENT AFFAIRS

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



CL - COUNTY CLERK

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	5,169,609	5,103,139	5,105,349	5,107,603
	BB - EQUIPMENT	50,000	51,450	52,942	54,477
	DD - GENERAL EXPENSES	300,000	308,700	317,652	326,864
	DE - CONTRACTUAL SERVICES	300,000	308,700	317,652	326,864
EXP Total		5,819,609	5,771,989	5,793,595	5,815,809
REV	BD - FINES & FORFEITS	100,000	100,000	100,000	100,000
	BH - DEPT REVENUES	36,450,618	36,450,618	36,450,618	36,450,618
REV Total		36,550,618	36,550,618	36,550,618	36,550,618

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



CO - COUNTY COMPTROLLER

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	6,244,805	6,183,031	6,186,286	6,189,605
	BB - EQUIPMENT	5,000	5,145	5,294	5,448
	DD - GENERAL EXPENSES	125,000	128,625	132,355	136,193
	DE - CONTRACTUAL SERVICES	623,500	641,582	660,187	679,333
EXP Total		6,998,305	6,958,383	6,984,122	7,010,579
REV	BF - RENTS & RECOVERIES	250,000	250,000	250,000	250,000
	BH - DEPT REVENUES	16,300	16,300	16,300	16,300
REV Total		266,300	266,300	266,300	266,300

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



CS - CIVIL SERVICE

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



CT - COURTS

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



DA - DISTRICT ATTORNEY

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	29,054,886	28,949,552	29,518,048	29,054,807
	BB - EQUIPMENT	75,500	77,690	79,943	82,261
	DD - GENERAL EXPENSES	1,002,300	1,031,367	1,061,276	1,092,053
	DE - CONTRACTUAL SERVICES	1,281,608	1,318,775	1,357,019	1,396,373
EXP Total		31,414,294	31,377,383	32,016,286	31,625,494
REV	BH - DEPT REVENUES	12,000	12,000	12,000	12,000
	BJ - INTERDEPT REVENUES	372,327	372,327	372,327	372,327
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	275,000	275,000	275,000	275,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	30,600	30,600	30,600	30,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,800	62,800	62,800	62,800
REV Total		752,727	752,727	752,727	752,727

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



EL - BOARD OF ELECTIONS

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	14,529,299	14,427,845	14,443,017	14,458,492
	BB - EQUIPMENT	112,500	115,763	119,120	122,574
	DD - GENERAL EXPENSES	2,252,400	2,317,720	2,384,934	2,454,097
	DE - CONTRACTUAL SERVICES	725,082	746,109	767,747	790,011
EXP Total		17,619,281	17,607,436	17,714,816	17,825,174
REV	BF - RENTS & RECOVERIES	120,000	120,000	120,000	120,000
	BH - DEPT REVENUES	35,000	35,000	35,000	35,000
REV Total		155,000	155,000	155,000	155,000

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



EM - EMERGENCY MANAGEMENT

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



FB - FRINGE BENEFIT

E/R	OBJ	2014 Proposed Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AB - FRINGE BENEFITS	202,495,618	211,081,086	223,385,935	236,775,775
EXP	Total	202,495,618	211,081,086	223,385,935	236,775,775

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



HE - HEALTH DEPARTMENT

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	13,874,046	13,559,551	13,572,208	13,585,119
	BB - EQUIPMENT	53,000	54,537	56,119	57,746
	DD - GENERAL EXPENSES	1,431,050	1,472,550	1,515,254	1,559,197
	DE - CONTRACTUAL SERVICES	402,330	413,998	426,004	438,358
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER DEPARTMENTAL CHARGES	5,965,837	5,965,837	5,965,837	5,965,837
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	142,290,000	145,135,800	148,038,516
EXP Total		166,226,263	168,756,473	171,671,222	174,644,772
REV	BC - PERMITS & LICENSES	5,480,087	5,480,087	5,480,087	5,480,087
	BD - FINES & FORFEITS	150,000	150,000	150,000	150,000
	BF - RENTS & RECOVERIES	1,470,000	1,470,000	1,470,000	1,470,000
	BH - DEPT REVENUES	1,313,700	1,313,700	1,313,700	1,313,700
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	57,100	57,100	57,100	57,100
	SA - STATE AID REIMBURSEMENT OF EXPENSES	82,698,500	84,248,270	85,829,035	87,441,416
REV Total		91,169,387	92,719,157	94,299,922	95,912,303

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



HR - COMMISSION ON HUMAN RIGHTS

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	5,500,889	5,387,455	5,392,707	5,398,064
	DD - GENERAL EXPENSES	701,898	722,253	743,198	764,751
	DE - CONTRACTUAL SERVICES	25,913,873	26,665,375	27,438,671	28,234,393
	HF - INTER DEPARTMENTAL CHARGES	3,571,363	3,571,363	3,571,363	3,571,363
EXP Total		35,688,023	36,346,446	37,145,939	37,968,570
REV	BD - FINES & FORFEITS	40,000	40,000	40,000	40,000
	BJ - INTERDEPT REVENUES	379,280	379,280	379,280	379,280
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,543,758	5,543,758	5,543,758	5,543,758
	SA - STATE AID REIMBURSEMENT OF EXPENSES	10,314,824	10,314,824	10,314,824	10,314,824
REV Total		16,277,862	16,277,862	16,277,862	16,277,862

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



IT - INFORMATION TECHNOLOGY

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



LE - COUNTY LEGISLATURE

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



LR - OFFICE OF LABOR RELATIONS

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	315,000	315,000	315,000	315,000
	DD - GENERAL EXPENSES	5,700	5,865	6,035	6,210
	DE - CONTRACTUAL SERVICES	407,900	419,729	431,901	444,426
EXP Total		728,600	740,594	752,937	765,637

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



MA - OFFICE OF MINORITY AFFAIRS

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



ME - MEDICAL EXAMINER

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	6,687,325	6,611,616	6,614,819	6,618,087
	BB - EQUIPMENT	45,900	47,231	48,601	50,010
	DD - GENERAL EXPENSES	643,017	661,665	680,853	700,597
	DE - CONTRACTUAL SERVICES	99,664	102,554	105,528	108,589
EXP Total		7,475,906	7,423,066	7,449,801	7,477,283
REV	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
REV Total		25,000	25,000	25,000	25,000

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



PA - PUBLIC ADMINISTRATOR

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	506,013	502,193	503,034	503,891
	DD - GENERAL EXPENSES	9,250	9,518	9,794	10,078
	DE - CONTRACTUAL SERVICES	7,300	7,512	7,730	7,954
EXP Total		522,563	519,223	520,558	521,923
REV	BH - DEPT REVENUES	400,000	400,000	400,000	400,000
REV Total		400,000	400,000	400,000	400,000

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



PB - PROBATION

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



PE - DEPARTMENT OF HUMAN RESOURCES

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	15,799,646	15,714,316	15,734,817	15,755,729
	BB - EQUIPMENT	456,500	469,739	483,361	497,378
	DD - GENERAL EXPENSES	1,704,700	1,754,136	1,805,006	1,857,351
	DE - CONTRACTUAL SERVICES	6,130,500	6,308,285	6,491,225	6,679,470
EXP Total		24,091,346	24,246,475	24,514,409	24,789,929
REV	BF - RENTS & RECOVERIES	1,577,300	1,577,300	1,577,300	1,577,300
	BH - DEPT REVENUES	19,515,342	19,515,342	19,515,342	19,515,342
	TX - SPECIAL TAXES SPECIAL TAXES	2,925,000	2,925,000	2,925,000	2,925,000
REV Total		24,017,642	24,017,642	24,017,642	24,017,642

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



PR - SHARED SERVICES

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



PW - PUBLIC WORKS DEPARTMENT

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	27,757,713	27,262,425	27,337,650	27,414,380
	AC - WORKERS COMPENSATION	2,228,693	2,228,693	2,228,693	2,228,693
	BB - EQUIPMENT	93,000	95,697	98,472	101,328
	DD - GENERAL EXPENSES	5,580,800	5,682,583	5,805,134	5,931,306
	DE - CONTRACTUAL SERVICES	122,907,419	123,131,850	123,362,789	123,600,426
	DF - UTILITY COSTS	28,334,292	27,471,345	26,169,720	24,526,253
	HF - INTER DEPARTMENTAL CHARGES	9,650,361	9,650,361	9,650,361	9,650,361
	MM - MASS TRANSPORTATION	43,575,746	44,763,909	45,986,529	47,244,605
	OO - OTHER EXPENSE	14,838,259	15,207,340	15,585,649	15,973,415
EXP Total		254,966,283	255,494,204	256,224,998	256,670,767
REV	BC - PERMITS & LICENSES	710,000	710,000	710,000	710,000
	BD - FINES & FORFEITS	10,000	10,000	10,000	10,000
	BF - RENTS & RECOVERIES	8,991,895	4,889,854	3,761,570	5,833,286
	BH - DEPT REVENUES	47,871,425	47,871,425	47,871,425	47,871,425
	BJ - INTERDEPT REVENUES	17,545,265	17,545,265	17,545,265	17,545,265
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	13,155,006	13,155,006	13,155,006	13,155,006
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	532,840	532,840	532,840	532,840
	SA - STATE AID REIMBURSEMENT OF EXPENSES	61,749,000	61,749,000	61,749,000	61,749,000
REV Total		150,565,431	146,463,390	145,335,106	147,406,822

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



RM - RECORDS MANAGEMENT

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	879,484	877,777	878,107	878,445
	BB - EQUIPMENT	5,000	5,145	5,294	5,448
	DD - GENERAL EXPENSES	160,500	165,155	169,944	174,872
	DE - CONTRACTUAL SERVICES	125,000	128,625	132,355	136,193
EXP Total		1,169,984	1,176,702	1,185,701	1,194,958

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	226,800	226,800	226,800	226,800
	DD - GENERAL EXPENSES	3,442	3,542	3,645	3,750
	DE - CONTRACTUAL SERVICES	12,500	12,863	13,236	13,619
EXP Total		242,742	243,204	243,680	244,170
REV	BH - DEPT REVENUES	15,000	15,000	15,000	15,000
REV Total		15,000	15,000	15,000	15,000

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



SS - SOCIAL SERVICES

E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	44,157,561	43,428,041	43,464,633	43,501,957
	BB - EQUIPMENT	24,000	24,696	25,412	26,149
	DD - GENERAL EXPENSES	883,150	908,761	935,115	962,234
	DE - CONTRACTUAL SERVICES	8,779,143	9,033,738	9,295,717	9,565,292
	HF - INTER DEPARTMENTAL CHARGES	18,345,178	18,345,178	18,345,178	18,345,178
	SS - RECIPIENT GRANTS	64,100,000	63,459,000	63,459,000	63,459,000
	TT - PURCHASED SERVICES	61,247,021	63,084,432	64,976,965	66,926,274
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	54,897,150	53,799,207	53,261,215
	XX - MEDICAID	253,257,500	253,257,500	253,257,500	253,257,500
EXP Total		507,388,553	506,438,497	507,558,727	509,304,799
REV	BF - RENTS & RECOVERIES	1,900,000	1,900,000	1,900,000	1,900,000
	BH - DEPT REVENUES	14,974,440	14,974,440	14,974,440	14,974,440
	BJ - INTERDEPT REVENUES	277,029	277,029	277,029	277,029
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	116,791,754	116,791,754	116,791,754	116,791,754
	SA - STATE AID REIMBURSEMENT OF EXPENSES	56,538,103	56,538,103	56,538,103	56,538,103
REV Total		190,481,326	190,481,326	190,481,326	190,481,326

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



TR - COUNTY TREASURER

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

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

FISCAL 2014–2017 MULTI-YEAR FINANCIAL



VS - VETERANS SERVICES AGENCY

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

APPENDICES



**APPENDIX A
MULTI-YEAR PLAN UPDATE BASELINE INFLATORS**

The Administration’s financial plans have been based on conservative assumptions for all fiscal years.

Table A.1 below identifies the primary assumptions in the Fiscal 2014-2017 Multi-Year Financial Plan Update baseline.

Table A.1: MYP Update Baseline Inflat

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



APPENDIX B: BORROWING SCHEDULE

MYP Assumptions ⁽¹⁾									
	Proceed Requirement	Sale Date	First Interest Payment Date	Principal Payment Date	Principal Payment Date	Weighted Average Life	Interest Rate Mode	Coupon	
2013 Remaining									
<u>Capital Borrowings</u> ⁽²⁾									
Capital-General	80,000,000	10/01/13	04/01/14	04/01/14	10/01/33	11.64	Fixed	5.00%	
Capital-SSWRD ⁽³⁾	25,000,000	10/01/13	04/01/14	04/01/14	10/01/33	11.64	Fixed	5.00%	
Tax Certs	35,000,000	10/01/13	04/01/14	04/01/14	10/01/33	11.64	Fixed	5.00%	
Term Pay	30,000,000	10/01/13	04/01/14	04/01/14	10/01/23	5.41	Fixed	5.00%	
Environmental Bond Act	0	NA	NA	NA	NA	NA	NA	NA	NA
Judgments & Settlements	0	NA	NA	NA	NA	NA	NA	NA	NA
Total	170,000,000								
<u>Cash Flow Borrowings</u>									
BANs (Sandy) ⁽⁴⁾	0	NA	NA	NA	NA	NA	NA	NA	NA
RANs (New)	0	NA	NA	NA	NA	NA	NA	NA	NA
TANs (New)	240,000,000	12/01/13	10/31/14	N/A	10/31/14	0.92	Fixed	2.00%	
Total	240,000,000								
2014									
<u>Capital Borrowings</u> ⁽²⁾									
Capital-General	75,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.14	Fixed	5.00%	
Capital-SSWRD ⁽³⁾	25,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.14	Fixed	5.00%	
Tax Certs	115,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.14	Fixed	5.00%	
Environmental Bond Act	2,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.16	Fixed	5.00%	
Judgments & Settlements	8,550,000	04/01/14	10/01/14	04/01/15	04/01/24	5.91	Fixed	5.00%	
Capital-General	75,000,000	10/01/14	04/01/15	04/01/15	04/01/34	11.64	Fixed	5.00%	
Capital-SSWRD ⁽³⁾	25,000,000	10/01/14	04/01/15	04/01/15	04/01/34	11.64	Fixed	5.00%	
Tax Certs	115,000,000	10/01/14	04/01/15	04/01/15	04/01/34	11.64	Fixed	5.00%	
Judgments & Settlements	8,550,000	10/01/14	04/01/15	04/01/15	04/01/24	5.41	Fixed	5.00%	
Total	449,100,000								
<u>Cash Flow Borrowings</u>									
BANs (Sandy) ⁽⁴⁾	526,440,750	02/01/14	02/01/15	N/A	02/01/15	1.00	Fixed	2.00%	
RANs (New)	210,000,000	06/01/14	04/30/15	N/A	04/30/15	0.92	Fixed	2.00%	
TANs (New)	240,000,000	12/01/14	10/31/15	N/A	10/31/15	0.92	Fixed	2.00%	
Total	976,440,750								
2015									
<u>Capital Borrowings</u> ⁽²⁾									
Capital-General	75,000,000	04/01/15	10/01/15	04/01/16	04/01/35	12.14	Fixed	5.00%	
Capital-SSWRD ⁽³⁾	25,000,000	04/01/15	10/01/15	04/01/16	04/01/35	12.14	Fixed	5.00%	
Environmental Bond Act	2,000,000	04/01/15	10/01/15	04/01/16	04/01/35	12.16	Fixed	5.00%	
Judgments & Settlements	10,000,000	04/01/15	10/01/15	04/01/16	04/01/25	5.91	Fixed	5.00%	
Capital-General	75,000,000	10/01/15	04/01/16	04/01/16	04/01/35	11.64	Fixed	5.00%	
Capital-SSWRD ⁽³⁾	25,000,000	10/01/15	04/01/16	04/01/16	04/01/35	11.64	Fixed	5.00%	
Judgments & Settlements	10,000,000	10/01/15	04/01/16	04/01/16	04/01/25	5.41	Fixed	5.00%	
Total	222,000,000								
<u>Cash Flow Borrowings</u>									
BANs (Sandy) ⁽⁴⁾	449,860,000	02/01/15	02/01/16	N/A	02/01/16	1.00	Fixed	2.00%	
RANs (New)	210,000,000	06/01/15	04/30/16	N/A	04/30/16	0.92	Fixed	2.00%	
TANs (New)	240,000,000	12/01/15	10/31/16	N/A	10/31/16	0.92	Fixed	2.00%	
Total	899,860,000								
2016									
<u>Capital Borrowings</u> ⁽²⁾									
Capital-General	67,500,000	04/01/16	10/01/16	04/01/17	04/01/36	12.14	Fixed	5.00%	
Capital-SSWRD ⁽³⁾	25,000,000	04/01/16	10/01/16	04/01/17	04/01/36	12.14	Fixed	5.00%	
Judgments & Settlements	10,000,000	04/01/16	10/01/16	04/01/17	04/01/26	5.91	Fixed	5.00%	
Capital-General	67,500,000	10/01/16	04/01/17	04/01/17	04/01/36	11.64	Fixed	5.00%	
Capital-SSWRD ⁽³⁾	25,000,000	10/01/16	04/01/17	04/01/17	04/01/36	11.64	Fixed	5.00%	
Judgments & Settlements	10,000,000	10/01/16	04/01/17	04/01/17	04/01/26	5.41	Fixed	5.00%	
Total	205,000,000								
<u>Cash Flow Borrowings</u>									
BANs (Sandy) ⁽⁴⁾	143,730,000	02/01/16	02/01/17	N/A	02/01/17	1.00	Fixed	2.00%	
RANs (New)	210,000,000	06/01/16	04/30/17	N/A	04/30/17	0.92	Fixed	2.00%	
TANs (New)	240,000,000	12/01/16	10/31/17	N/A	10/31/17	0.92	Fixed	2.00%	
Total	593,730,000								
2017									
<u>Capital Borrowings</u> ⁽²⁾									
Capital-General	70,000,000	04/01/17	10/01/17	04/01/18	04/01/37	12.14	Fixed	5.00%	
Capital-SSWRD ⁽³⁾	25,000,000	04/01/17	10/01/17	04/01/18	04/01/37	12.14	Fixed	5.00%	
Judgments & Settlements	10,000,000	04/01/17	10/01/17	04/01/18	04/01/27	5.91	Fixed	5.00%	
Capital-General	65,000,000	10/01/17	04/01/18	04/01/18	04/01/37	11.64	Fixed	5.00%	
Capital-SSWRD ⁽³⁾	25,000,000	10/01/17	04/01/18	04/01/18	04/01/37	11.64	Fixed	5.00%	
Judgments & Settlements	10,000,000	10/01/17	04/01/18	04/01/18	04/01/27	5.41	Fixed	5.00%	
Total	205,000,000								
<u>Cash Flow Borrowings</u>									
BANs (Sandy) ⁽⁴⁾	0	NA	NA	NA	NA	NA	NA	NA	NA
RANs (New)	210,000,000	06/01/17	04/30/18	N/A	04/30/18	0.92	Fixed	2.00%	
TANs (New)	240,000,000	12/01/17	10/31/18	N/A	10/31/18	0.92	Fixed	2.00%	
Total	450,000,000								

(1) Assumptions used to generate budget for debt service; size, timing and rates of actual borrowings may vary.
 (2) The County may substitute Bond Anticipation Notes for Bonds to finance the Capital Plan.
 (3) Projects for the SSWRD may be funded through borrowing by either the County, NYS EFC, or the NC SSWFA.
 (4) All Superstorm Sandy projects are projected to be funded with a 12-month BAN. Assumes 100% reimbursement within 12 months from FEMA and other sources.



APPENDIX C: DEBT SERVICE BASELINE

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



APPENDIX C: DEBT SERVICE BASELINE (continued)

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



APPENDIX C: DEBT SERVICE BASELINE (continued)

	12/31/2014	12/31/2015	12/31/2016	12/31/2017
<i>Total Existing NIFA</i>				
Principal	141,132,501	142,891,833	137,799,332	127,805,833
Interest	48,286,720	42,775,188	37,883,339	32,457,618
Refunding Savings				
Fees	4,053,805	3,663,256	3,400,612	2,893,330
Total	193,473,026	189,330,277	179,083,283	163,156,781
<i>Nassau County Health Care Corporation</i>				
Expense of Loans	7,185,600	3,552,000	3,280,000	3,280,000
Par Issued	449,100,000	222,000,000	205,000,000	205,000,000
Short Term Interest				
BAN Interest (Sandy)	3,473,159	10,528,815	8,997,200	2,874,600
RAN Interest	3,268,681	3,838,333	3,838,333	3,838,333
TAN Interest	4,400,000	4,400,000	4,400,000	4,400,000
Total	11,141,840	18,767,148	17,235,533	11,112,933
Total General Obligation	347,825,169	350,269,868	333,845,561	312,500,983
TOTAL EXISTING OBLIGATIONS	347,825,169	350,269,868	333,845,561	312,500,983
<i>Future Obligations</i>				
General Capital (Incl. Tax Certs)				
Principal	3,430,000	14,945,000	20,180,000	25,245,000
Interest	10,414,250	26,079,875	32,514,250	38,128,625
SSWRD				
Principal	745,000	2,275,000	3,885,000	5,575,000
Interest	1,856,375	4,280,875	6,626,875	8,890,375
Judgments				
Principal	-	1,350,000	3,000,000	4,730,000
Interest	213,750	1,071,250	1,962,500	2,769,250
Environmental Bond Act				
Principal	-	60,000	120,000	125,000
Interest	50,000	148,500	194,000	187,875
Separation/Termination				
Principal	2,370,000	2,495,000	2,620,000	2,755,000
Interest	1,440,750	1,319,125	1,191,250	1,056,875
Total Future Obligations	6,545,000	21,125,000	29,805,000	38,430,000
Principal	13,975,125	32,899,625	42,488,875	51,033,000
Interest	20,520,125	54,024,625	72,293,875	89,463,000
TOTAL FUTURE OBLIGATIONS	20,520,125	54,024,625	72,293,875	89,463,000
TOTAL COUNTY DEBT SERVICE	368,345,294	404,294,493	406,139,436	401,963,983



APPENDIX D

Fiscal 2012-2015 Multi-Year Financial Plan

Revised
9/20/2011

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

	<u>2011</u> <u>Projected</u>	<u>Adopted</u> <u>2012</u> <u>Budget</u>	<u>2012</u> <u>Projected</u>	<u>2013</u> <u>Projected</u>	<u>2014</u> <u>Projected</u>	<u>2015</u> <u>Projected</u>
OPERATING EXPENSES:						
Salaries	131,280,322	127,638,123	127,638,123	133,073,769	139,328,236	146,294,648
Fringe Benefits	48,125,099	50,352,721	50,352,721	56,396,235	59,780,009	63,366,810
Equipment	1,500,000	1,500,000	1,500,000	1,500,000	1,545,000	1,591,350
General Expenses	8,575,000	8,575,000	8,575,000	8,575,000	8,832,250	9,097,218
Contractual	6,650,000	5,350,000	5,350,000	5,350,000	5,510,500	5,675,815
Utility Costs (Telephone & Other)	1,575,156	1,575,156	1,575,156	1,888,162	1,944,807	2,003,151
Utility Costs (LIPA)	4,200,000	4,700,000	4,700,000	5,138,000	5,394,900	5,664,645
Interfund Charges	3,200,000	3,200,000	3,200,000	3,328,000	3,494,400	3,669,120
Other	55,000	55,000	55,000	55,000	55,000	55,000
Total Operating Expenses	205,160,577	202,946,000	202,946,000	215,304,166	225,885,102	237,417,756
% growth				106.1%	104.9%	105.1%
OPERATING REVENUES:						
Investment Income	200,000	200,000	200,000	200,000	200,000	200,000
Rents & Recoveries	950,000	400,000	400,000	400,000	400,000	400,000
Revenue Offset to Expenses	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000
Service Fees	5,651,000	5,851,000	5,851,000	5,851,000	5,851,000	5,851,000
Student Revenues	78,143,682	83,393,727	83,393,727	83,393,727	83,393,727	83,393,727
Revenue in Lieu of Spons Share	14,400,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000
Federal Aid	250,000	250,000	250,000	250,000	250,000	250,000
State Operating Aid- Base Rate + \$100,000 HighNeeds	43,645,454	41,013,015	41,013,015	41,013,015	41,013,015	41,013,015
State Rental Aid (50% assumption)Endo	443,571	443,375	443,375	443,375	443,375	443,375
Property Taxes	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883
Fund Balance	2,188,000	1,000,000	1,000,000	1,000,000	0	0
Total Operating Revenue	202,266,590	202,946,000	202,946,000	202,946,000	201,946,000	201,946,000
Operations Gain (Loss)-(Baseline Operating Results)*	(2,893,987)	0	0	(12,358,166)	(23,939,102)	(35,471,756)

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

Current Assumptions: (in Body)

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

These tables reflect the latest College Plan as an update has not yet been approved by the College Administration.



APPENDIX D

Fiscal 2012-2015 Multi-Year Financial Plan

Revised
9/20/2011

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

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

These tables reflect the latest College Plan as an update has not yet been approved by the College Administration.



APPENDIX E
NASSAU HEALTH CARE CORPORATION (FISCAL 2013 – 2016)
 (Provided by the Nassau Health Care Corporation)

Nassau Health Care Corporation and Subsidiaries
2013 Approved Budget
 Consolidated
 (In Thousands)

As of 12/20/12

	Approved 2013 <u>Budget</u>	2014 <u>Projected</u>	2015 <u>Projected</u>	2016 <u>Projected</u>
Operating Revenues:				
<i>Net patient service revenue</i>	440,998	427,928	421,857	426,487
<i>NYS Intergovernmental transfer</i>	49,952	43,031	43,031	41,901
<i>Nassau County Billings</i>	25,932	26,451	26,980	27,520
<i>Historical Mission/Article VI Payments</i>	18,000	18,000	5,000	5,000
<i>Federal & State Aid</i>	3,971	21,101	34,712	31,424
<i>Miscellaneous</i>	<u>17,811</u>	<u>17,811</u>	<u>17,811</u>	<u>17,811</u>
<i>Total operating revenue</i>	<u>556,664</u>	<u>554,322</u>	<u>549,391</u>	<u>550,143</u>
Operating Expenses:				
<i>Salaries</i>	236,941	239,567	248,698	251,471
<i>Fringe Benefits</i>	113,913	119,833	123,770	120,430
<i>Supplies</i>	34,676	35,369	36,076	36,798
<i>Expenses</i>	81,951	83,397	84,873	86,378
<i>Utilities</i>	20,632	21,251	21,889	22,546
<i>Depreciation</i>	20,028	20,028	20,028	20,028
<i>Interest Expense</i>	12,300	12,059	11,844	11,621
<i>Bad Debt Expense</i>	<u>47,328</u>	<u>48,010</u>	<u>48,703</u>	<u>49,405</u>
<i>Total operating expenses</i>	<u>567,769</u>	<u>579,514</u>	<u>595,881</u>	<u>598,677</u>
<i>Gain (Loss) From Operations</i>	<u>(11,105)</u>	<u>(25,192)</u>	<u>(46,490)</u>	<u>(48,534)</u>
NonOperating Revenues:				
<i>Investment Income</i>	<u>948</u>	<u>948</u>	<u>948</u>	<u>948</u>
<i>BASELINE SURPLUS (GAP) at January 1</i>	<u>(10,157)</u>	<u>(24,244)</u>	<u>(45,542)</u>	<u>(47,586)</u>

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

Major Assumptions

- 1) Pension expense is projected at 19.2% for 2013, 21.2% for 2014, 21.4% for 2015 and 18.5% for 2016.
- 2) Annual growth in health insurance premiums is 3% for 2013 and approximately 5.6% (\$2,856 per year) 2014-2016
- 3) Salary cost include 1.25% step increase each year and a cost of living (COLA) of 0% in 2014 with one time bonus \$2,550 and 4% in 2015. and 0% in 2016.
- 4) Nassau County Mission Payment and Article VI funding is assumed to remain at \$18 million for 2013-2014 of which \$13 Million will be contribute to the IGT distribution. Mission payment assumed to be eliminated for 2015 to be consistent with Nassau County Budget.
- 5) Nassau County Billings excludes approximately \$ 2 Million of pass-through items such as Termination pay incurred on behalf of Nassau County.
- 6) Debt Services increase of approximately \$9,000 begins in 2015
- 7) Delivery System Reform Incentive Payments (DSRIPs) of 15 Million in 2014 and 25 million in 2015 , and 20 million in 2016 are budgeted.
- 8) Baseline Gap and Assumptions exclude expenses for Post Employment Benefits (OPEB). The annual required contribution for OPEB will be a non-cash item.



APPENDIX E

NASSAU HEALTH CARE CORPORATION (FISCAL 2013-2016)
(Provided by the Nassau Health Care Corporation)

Nassau Health Care Corporation and Subsidiaries
2013 Approved Budget
Consolidated
(In Thousands)

As of 12/20/12

	Approved 2013 Budget	2014 Projected	2015 Projected	2016 Projected
BASELINE SURPLUS (GAP) at January 1	(10,157)	(24,244)	(45,542)	(47,586)

Revenue Programs to Eliminate Gap ("PEG")

NUMC I	Program	Start Date	2013	2014	2015	2016
NUMC I	Clinical Documentation Program	01/01/13	\$ -	\$ 3,500	\$ 3,535	\$ 3,570
NUMC I	Charge Capture - CDM	01/01/13	\$ -	\$ 2,000	\$ 2,020	\$ 2,040
NUMC	Managed Care Contracting	01/01/13	\$ -	\$ 5,000	\$ 7,000	\$ 10,000
NUMC	Physician Supplemental Payments	01/01/13	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
NUMC I	Revenue Cycle - Denial Management	01/01/13	\$ 2,000	\$ 2,020	\$ 2,040	\$ 2,060
NUMC	ARRA HIT Incentive payments	04/01/12	\$ 6,200	\$ 4,216	\$ 1,054	\$ -
NUMC	FPP Redesign	01/01/13	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
NUMC I	Physician Linkages-NMA (730 Disch. Care)	01/01/15	\$ -	\$ -	\$ 9,490	\$ 9,585
NUMC	IGT Impact on Revenue Initiatives		\$ -	\$ -	\$ (500)	\$ (1,880)
	Sub-Total Revenue Initiatives		\$ 10,200	\$ 23,736	\$ 31,639	\$ 32,375

Expense PEG

NUMC	IGT Impact for Expense Initiatives		\$ -	\$ -	\$ -	\$ (250)
NUMC	Health Insurance Restructuring	01/01/14	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
	Sub-Total Expense Initiatives		\$ -	\$ 1,000	\$ 1,000	\$ 750

Total Initiatives - Pending		\$ 10,200	\$ 24,736	\$ 32,639	\$ 33,125
TOTAL SURPLUS/ (DEFICIT) AFTER GAP		\$ 43	\$ 492	\$ (12,903)	\$ (14,461)
CLOSING MEASURES					



APPENDIX F

SEWER AND STORM WATER RESOURCE DISTRICT FINANCIAL PLAN

SEWER AND STORM WATER FINANCE AUTHORITY					
E/R	OBJ	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	DE - CONTRACTUAL SERVICES	920,000	920,000	920,000	920,000
	FF - INTEREST	6,956,531	6,606,881	6,251,781	5,840,706
	GG - PRINCIPAL	8,425,000	8,545,000	8,980,000	9,210,000
	LZ - TRANSFER OUT TO SSW	100,999,409	101,249,059	101,169,159	101,350,234
	EXP Total	117,300,940	117,320,940	117,320,940	117,320,940
REV	BE - INVEST INCOME	30,000	50,000	50,000	50,000
	TL - PROPERTY TAX	117,270,940	117,270,940	117,270,940	117,270,940
	REV Total	117,300,940	117,320,940	117,320,940	117,320,940

SEWER AND STORM WATER RESOURCE DISTRICT					
E/R	Object	2014 Proposed			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	19,874,761	16,502,049	17,525,758	16,834,994
	AB - FRINGE BENEFITS	12,465,958	12,701,971	13,428,840	14,250,490
	BB - EQUIPMENT	360,855	360,855	360,855	360,855
	DD - GENERAL EXPENSES	16,983,507	12,987,282	13,227,538	13,472,631
	DE - CONTRACTUAL SERVICES	28,689,600	27,725,100	27,725,100	27,725,100
	DF - UTILITY COSTS	11,000,000	10,917,308	11,312,690	11,528,836
	FF - INTEREST	7,479,116	6,810,979	6,236,606	5,783,983
	GG - PRINCIPAL	13,803,000	12,939,000	10,301,000	9,470,000
	HH - INTERFD CHGS INTERFUND CHARGES	39,697,768	50,539,224	53,246,312	50,960,201
	OO - OTHER EXPENSE	27,499,577	25,468,010	26,078,363	26,240,539
	EXP Total	177,854,142	176,951,777	179,443,061	176,627,628
REV	AA - FUND BALANCE	56,908,339	0	0	0
	BC - PERMITS & LICENSES	810,000	834,300	859,329	885,109
	BE - INVEST INCOME	220,000	221,100	222,648	224,652
	BF - RENTS & RECOVERIES	2,071,000	7,071,000	7,071,000	7,071,000
	BG - REVENUE OFFSET TO EXPENSE	180,000	180,000	180,000	180,000
	BH - DEPT REVENUES	14,114,000	14,114,000	14,114,000	14,114,000
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	300,000	300,000	300,000	300,000
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	2,251,394
	IF - INTERFUND	100,999,409	101,249,059	101,169,159	101,350,234
	REV Total	177,854,142	126,220,853	126,167,530	126,376,388