

NASSAU COUNTY
NEW YORK



EDWARD P. MANGANO
COUNTY EXECUTIVE

THIRD CONSECUTIVE NO-PROPERTY TAX BUDGET



PROPOSED BUDGET

PROPOSED MULTI-YEAR
FINANCIAL PLAN
FISCAL 2013-2016

SEPTEMBER 2012

Restricts Spending While Delivering Essential Services

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FISCAL 2013–2016 MULTI-YEAR FINANCIAL



EXECUTIVE SUMMARY



OVERVIEW

The Multi-Year Financial Plan (MYP) is used to guide decision making and long-term planning. Given the current economic conditions and high levels of taxation in Nassau County, the Mangano Administration will continue to place increased emphasis on identifying cost saving measures, practice strict fiscal discipline, and implement strategies that ensure long-term fiscal stability.

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

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

- Reducing the County's budgeted workforce by 20% to the County's lowest headcount since the 1950's;
- Consolidating police precincts from eight to four;
- Eliminating the County Guaranty for tax certiorari judgments and settlements;
- Creating a Public-Private Partnership for the delivery of bus services; and
- Creating a Public-Private Partnership for the delivery of healthcare services at the Correctional Center.

It is notable that since 2010 County Executive Mangano has fostered a government with less spending and fewer employees, including appointed positions. Compared to 2009, Nassau County spends \$10 million less on contracts and has 20% fewer employees, including 33% less appointed positions.



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



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

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

On January 1, 2012, the Mangano Administration entered into a successful Public-Private Partnership with Veolia Transportation that delivers bus service to Nassau residents at a cost that is \$33 million less than what the MTA proposed and provides significant operational benefits. Previously the MTA did not achieve approximately 15% of scheduled bus deployment on a daily basis. The Public-Private Partnership with Veolia Transportation has improved this deployment to 100% and has improved 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 \$7 million.



Table 1: 2013-16 Pre-Gap Closing Analysis

MAJOR FUNDS					
E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	787,975,782	824,511,833	820,407,632	833,306,004
	AB - FRINGE BENEFITS	469,676,967	508,607,345	535,459,315	567,595,212
	AC - WORKERS COMPENSATION	25,536,733	25,536,733	25,536,733	25,536,733
	BB - EQUIPMENT	1,590,788	1,636,921	1,684,392	1,733,239
	DD - GENERAL EXPENSES	32,221,435	33,274,802	34,243,052	35,111,145
	DE - CONTRACTUAL SERVICES	219,153,345	226,768,635	232,961,662	239,332,442
	DF - UTILITY COSTS	36,828,674	36,954,887	37,104,338	36,938,357
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	86,103,480	102,635,578	107,460,230	111,793,426
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	69,572,690	72,305,597	75,147,821
	GG - PRINCIPAL	61,874,999	73,750,001	82,549,999	86,615,000
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	0
	HH - INTERFD CHGS INTERFUND CHARGES	20,463,524	20,316,649	28,484,304	28,225,213
	MM - MASS TRANSPORTATION	43,264,576	44,565,695	45,992,372	47,554,332
	NA - NCIFA EXPENDITURES	1,776,000	1,857,000	1,735,000	1,794,000
	OO - OTHER EXPENSE	308,071,466	295,436,851	305,492,467	312,465,772
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	173,349,000	176,815,980	180,352,300
	SS - RECIPIENT GRANTS	67,165,000	68,844,125	70,565,228	72,329,359
	TT - PURCHASED SERVICES	59,316,405	60,799,315	61,711,305	62,636,974
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	64,302,900	65,588,958	66,244,848
	XX - MEDICAID	253,089,365	255,620,259	260,561,337	255,620,259
Expenses Excluding Interdepartmental Transfers		2,791,433,433	2,906,341,219	2,971,659,901	3,045,332,436
Interdepartmental Transfers		423,171,220	422,569,074	424,205,408	421,624,537
Expenses Including Interdepartmental Transfers		3,214,604,653	3,328,910,293	3,395,865,309	3,466,956,973
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	28,800,000	28,800,000	28,800,000	28,800,000
	BC - PERMITS & LICENSES	13,733,768	13,733,768	13,733,768	13,733,768
	BD - FINES & FORFEITS	62,539,710	69,255,710	69,255,710	69,255,710
	BE - INVEST INCOME	3,074,900	3,074,900	3,074,900	3,074,900
	BF - RENTS & RECOVERIES	27,416,518	21,416,518	21,416,518	21,416,518
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	12,055,618	13,013,938	14,068,090
	BH - DEPT REVENUES	176,818,375	178,818,375	178,818,375	178,818,375
	BI - CAP BACKCHARGES	2,099,910	2,099,910	2,099,910	2,099,910
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,646,819	9,453,264	9,805,942	9,105,165
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	27,394,875	25,714,875	25,714,875	25,714,875
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	70,708,294	78,359,205	89,957,526	93,672,493
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	158,404,716	159,937,685	161,179,390	162,433,512
	SA - STATE AID REIMBURSEMENT OF EXPENSES	232,408,316	234,952,143	237,388,165	239,866,787
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,035,663,514	1,077,090,055	1,120,173,657	1,164,980,603
	TB - PART COUNTY SALES TAX PART COUNTY	85,582,099	89,119,050	87,771,489	91,282,349
	TL - PROPERTY TAX	804,788,915	804,788,915	804,788,915	804,788,915
	TO - OTB 5% TAX	3,232,286	2,909,057	2,618,151	2,356,337
	TX - SPECIAL TAXES SPECIAL TAXES	27,936,000	27,936,000	27,936,000	27,936,000
Revenues Excluding Interdepartmental Transfers		2,791,433,433	2,839,515,048	2,897,547,230	2,953,404,308
Interdepartmental Transfers		423,171,220	422,569,074	424,205,408	421,624,537
Total Revenues Including Interdepartmental Transfers		3,214,604,653	3,262,084,122	3,321,752,638	3,375,028,845
Projected Surplus / (Gap)		0	(66,826,170)	(74,112,671)	(91,928,128)



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

MYP 2013 - 2016				
	2013 Plan	2014 Plan	2015 Plan	2016 Plan
Current Baseline Gap	-	(66.8)	(74.1)	(91.9)
Gap Closing Options				
<u>Financing Options/Asset Sales</u>				
Public Private Partnership (Sewer System)		40.0	40.0	-
Public Private Partnership (Estimated savings from debt defeasance)				20.0
Sale of Surplus County Property		5.0	5.0	5.0
<u>Expense/Revenue Actions</u>				
Labor Concessions				40.0
Strategic Sourcing & ERP Implementation		12.0	12.0	12.0
Increase in Ticket Fines				8.0
Elimination of MTA Payroll Tax		3.0	3.0	3.0
Value of New Construction		2.0	4.0	6.0
<u>NYS Actions</u>				
Elimination of MTA Station Maintenance		30.0	31.0	32.0
Speed Cameras at Schools and Red Light Camera Locations		8.0	12.0	12.0
Efficiencies in Early Intervention/Special Education		10.0	10.0	10.0
Gap Closing Actions		110.0	117.0	148.0
Surplus/ (Deficit)		43.2	42.9	56.1

Discussion of Gap Closing Actions

Nassau County Sewer System P3

While the County has been able to reduce salaries and wages over the past two years, it has encountered explosive growth in fringe benefit costs, most notably escalating costs for employee health insurance and employee pension costs. Pension costs alone have increased nearly \$100 million over the past three years. The expiration of the County’s labor contracts in 2016 provides an opportunity for the County to realize significant concessions and to align labor costs with the revenues that the County receives.

Although no proceeds have been budgeted in 2013, Nassau County is continuing to pursue a Public-Private Partnership transaction (the “P3 Transaction”) involving the assets of the County’s sewer system (the “System”). A small fraction of the proceeds from this transaction



will serve as a bridge until the County obtains labor concessions when the current contracts expire in 2016. More importantly, the upfront payment by the investor would eliminate an estimated 25% of the County's overall debt, a significant reduction that would result in lower debt service payments for years to come.

In their October 2, 2009 review of the Proposed MYP 2010 – 2013, NIFA stated that by 2013 substantially all of the sewer fund balance will be gone and significant tax increases will be needed. The Mangano Administration agrees with NIFA that the continued use of sewer fund balance will deplete the fund balance.

Faced with this depletion of fund balance, the Mangano Administration has looked for options to protect Nassau taxpayers. Based on recent successes with Public-Private Partnerships for bus service and inmate healthcare services, the Mangano Administration has explored a potential P3 Transaction for the System. A P3 Transaction may consist of (a) the concession, lease, or other similar arrangement involving the System, including but not limited to a Public-Private Partnership, or (b) the sale, transfer, or other disposition involving all or any portion of the System.

In 2010, the Mangano Administration inherited a System that was structured for failure. Since the consolidation of 27 collection and 3 disposal districts in 2004, the System has effectively consumed the fund balance of each prior district and utilized it to mask the true cost of operating the System. The System has suffered from poor planning and maintenance, and a decade of underinvestment. Overall, this has resulted in poor operations and unlawful discharges resulting in DEC fines.

Under any P3 Transaction, the County would receive an upfront payment from a private investor as compensation for transferring operations of the System to that investor. In return, the investor will receive all charges for System usage as well as assume responsibility for all System operations, maintenance and capital expenditures. The County, or another appropriate regulatory entity, will continue to ensure that all regulatory standards are met.

The preliminary findings from the County's RFP for a sewer operator and RFI for a concessionaire indicate that County residents would benefit greatly by the County entering into a P3 for the System. Most significantly, a Public-Private Partnership for the System will save money for Nassau residents as opposed to the status quo. Rather than implementing significant tax increases noted by NIFA, a P3 Transaction would freeze rates for the first two years, and limit subsequent rate increases to cost of living adjustments.

In addition, the Public-Private Partnership would provide better and more reliable service for County residents, as well as environmental benefits for the County's wetlands and waterways. Performance by the private entity would be guaranteed by contract and the County would benefit by the risk transfer of operating, capital and environmental costs.

Given the financial, operational and environmental benefits that the County would obtain from a Public-Private Partnership, it is incumbent for critics of the P3 to demonstrate, rather than speculate, how staying with the status quo, and the associated large tax increases, is a better course for the County to follow.



Relevant Precedents

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

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

Some examples of current projects that are moving forward include:

Harrisburg, PA

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

Allentown, PA

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

Other County MYP Initiatives

Labor Concessions

The County anticipates savings from labor concessions in various areas (e.g., employee contributions to health insurance) when the current labor contracts expire in 2016.

Strategic Sourcing and ERP Implementation

The County is pursuing efficiencies and savings through strategic sourcing and ERP implementation. Both of these initiatives are underway and were recommended by Grant Thornton LLP. The County is projecting annual savings totaling \$12 million from the full realization of both of these initiatives.

Increase in Parking Ticket Fines

The County anticipates receiving \$8 million from increases in ticket fines beginning in 2016.



Elimination of MTA Payroll Tax

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

Sale of Surplus County Property

Consistent with past experience, the County anticipates receiving annual revenue of \$5 million from the sale of County property.

Value of New Construction

Consistent with past experience, the County anticipates receiving additional annual revenue of \$2 million from the value of new construction. A recent *Newsday* article on the improvement of Nassau's home prices bodes well for this market-based initiative.

New York State MYP Initiatives

Elimination of MTA Station Maintenance Payment

Nassau County will be seeking New York State legislation to eliminate Long Island Railroad station maintenance payments. If successful, this would save Nassau taxpayers \$30 million beginning in 2014.

Speed Cameras at School Crossings

The Nassau County Red Light Camera Program has enhanced public safety for Nassau County residents. The County will be seeking NYS legislation to further enhance public safety by installing speed cameras at school locations and at red light camera locations. When fully implemented the County anticipates realizing annual revenue of \$12 million from this safety initiative.

Efficiencies in Early Intervention/Special Education

Recent audits performed by the New York State Comptroller highlight skyrocketing costs and fraud within pre-school special education programs throughout New York State. The County believes that numerous cost containment opportunities exist within these programs and projects annual savings of \$10 million.

FUND AND DEPARTMENTAL DETAIL

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



MAJOR FUNDS					
E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	787,975,782	824,511,833	820,407,632	833,306,004
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	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	86,103,480	102,635,578	107,460,230	111,793,426
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	69,572,690	72,305,597	75,147,821
	GG - PRINCIPAL	61,874,999	73,750,001	82,549,999	86,615,000
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	0
	HD - DEBT SERVICE CHARGEBACKS	329,668,440	329,066,294	330,702,628	328,121,757
	HF - INTER DEPARTMENTAL CHARGES	93,502,780	93,502,780	93,502,780	93,502,780
	HH - INTERFD CHGS INTERFUND CHARGES	20,463,524	20,316,649	28,484,304	28,225,213
	MM - MASS TRANSPORTATION	43,264,576	44,565,695	45,992,372	47,554,332
	NA - NCIFA EXPENDITURES	1,776,000	1,857,000	1,735,000	1,794,000
	OO - OTHER EXPENSE	308,071,466	295,436,851	305,492,467	312,465,772
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	173,349,000	176,815,980	180,352,300
	SS - RECIPIENT GRANTS	67,165,000	68,844,125	70,565,228	72,329,359
	TT - PURCHASED SERVICES	59,316,405	60,799,315	61,711,305	62,636,974
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	64,302,900	65,588,958	66,244,848
	XX - MEDICAID	253,089,365	255,620,259	260,561,337	255,620,259
EXP Total		3,214,604,653	3,328,910,293	3,395,865,309	3,466,956,973
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	28,800,000	28,800,000	28,800,000	28,800,000
	BC - PERMITS & LICENSES	13,733,768	13,733,768	13,733,768	13,733,768
	BD - FINES & FORFEITS	62,539,710	69,255,710	69,255,710	69,255,710
	BE - INVEST INCOME	3,074,900	3,074,900	3,074,900	3,074,900
	BF - RENTS & RECOVERIES	27,416,518	21,416,518	21,416,518	21,416,518
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	12,055,618	13,013,938	14,068,090
	BH - DEPT REVENUES	176,818,375	178,818,375	178,818,375	178,818,375
	BI - CAP BACKCHARGES	2,099,910	2,099,910	2,099,910	2,099,910
	BJ - INTERDEPT REVENUES	93,502,780	93,502,780	93,502,780	93,502,780
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,646,819	9,453,264	9,805,942	9,105,165
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	27,394,875	25,714,875	25,714,875	25,714,875
	BV - DEBT SERVICE CHARGEBACK REVENUE	329,668,440	329,066,294	330,702,627	328,121,758
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	70,708,294	78,359,205	89,957,526	93,672,493
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	158,404,716	159,937,685	161,179,390	162,433,512
	SA - STATE AID REIMBURSEMENT OF EXPENSES	232,408,316	234,952,143	237,388,165	239,866,787
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,035,663,514	1,077,090,055	1,120,173,657	1,164,980,603
	TB - PART COUNTY SALES TAX PART COUNTY	85,582,099	89,119,050	87,771,489	91,282,349
	TL - PROPERTY TAX	804,788,915	804,788,915	804,788,915	804,788,915
	TO - OTB 5% TAX	3,232,286	2,909,057	2,618,151	2,356,337
	TX - SPECIAL TAXES SPECIAL TAXES	27,936,000	27,936,000	27,936,000	27,936,000
REV Total		3,214,604,653	3,262,084,122	3,321,752,637	3,375,028,846
		0	(66,826,170)	(74,112,672)	(91,928,127)

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



GENERAL FUND					
E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	355,937,977	365,244,686	358,366,555	364,296,342
	AB - FRINGE BENEFITS	229,178,442	250,477,201	264,214,754	281,766,015
	AC - WORKERS COMPENSATION	16,686,919	16,686,919	16,686,919	16,686,919
	BB - EQUIPMENT	1,088,235	1,119,794	1,152,268	1,185,684
	DD - GENERAL EXPENSES	23,286,839	23,990,663	24,687,178	25,373,161
	DE - CONTRACTUAL SERVICES	202,069,811	209,189,679	214,872,916	220,719,122
	DF - UTILITY COSTS	32,841,910	32,941,216	33,076,626	32,908,307
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	69,572,690	72,305,597	75,147,821
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	0
	HD - DEBT SERVICE CHARGEBACKS	316,327,174	315,009,753	316,866,045	314,160,673
	HF - INTER DEPARTMENTAL CHARGES	46,295,147	46,295,147	46,295,147	46,295,147
	HH - INTERFD CHGS INTERFUND CHARGES	20,463,524	20,316,649	28,484,304	28,225,213
	MM - MASS TRANSPORTATION	43,264,576	44,565,695	45,992,372	47,554,332
	NA - NCIFA EXPENDITURES	1,776,000	1,857,000	1,735,000	1,794,000
	OO - OTHER EXPENSE	86,526,678	96,666,023	115,158,852	129,013,717
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	173,349,000	176,815,980	180,352,300
	SS - RECIPIENT GRANTS	67,165,000	68,844,125	70,565,228	72,329,359
	TT - PURCHASED SERVICES	59,316,405	60,799,315	61,711,305	62,636,974
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	64,302,900	65,588,958	66,244,848
	XX - MEDICAID	253,089,365	255,620,259	260,561,337	255,620,259
EXP Total		2,072,638,896	2,134,848,713	2,180,137,342	2,227,310,191
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	28,800,000	28,800,000	28,800,000	28,800,000
	BC - PERMITS & LICENSES	10,005,268	10,005,268	10,005,268	10,005,268
	BD - FINES & FORFEITS	59,789,710	66,505,710	66,505,710	66,505,710
	BE - INVEST INCOME	2,780,000	2,780,000	2,780,000	2,780,000
	BF - RENTS & RECOVERIES	27,350,378	21,350,378	21,350,378	21,350,378
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	12,055,618	13,013,938	14,068,090
	BH - DEPT REVENUES	140,273,007	142,273,007	142,273,007	142,273,007
	BI - CAP BACKCHARGES	2,099,910	2,099,910	2,099,910	2,099,910
	BJ - INTERDEPT REVENUES	80,873,745	80,873,745	80,873,745	80,873,745
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,646,819	9,453,264	9,805,942	9,105,165
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	20,535,875	20,535,875	20,535,875	20,535,875
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	44,496,175	44,349,300	52,516,955	52,257,864
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	151,576,808	153,109,777	154,351,482	155,605,604
	SA - STATE AID REIMBURSEMENT OF EXPENSES	231,629,316	234,173,143	236,609,165	239,087,787
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,035,663,514	1,077,090,055	1,120,173,657	1,164,980,603
	TB - PART COUNTY SALES TAX PART COUNTY	85,582,099	89,119,050	87,771,489	91,282,349
	TL - PROPERTY TAX	113,084,568	113,084,568	113,084,568	113,084,568
	TO - OTB 5% TAX	3,232,286	2,909,057	2,618,151	2,356,337
	TX - SPECIAL TAXES SPECIAL TAXES	4,035,000	4,035,000	4,035,000	4,035,000
REV Total		2,072,638,896	2,114,602,725	2,169,204,241	2,221,087,261

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



DEBT SERVICE FUND

E/R	OBJ	2013 Proposed Budget	2014 Plan	2015 Plan	2016 Plan
EXP	FF - INTEREST	86,103,480	102,635,578	107,460,230	111,793,426
	GG - PRINCIPAL	61,874,999	73,750,001	82,549,999	86,615,000
	OO - OTHER EXPENSE	216,844,788	193,953,328	185,395,677	178,390,669
EXP Total		364,823,267	370,338,907	375,405,906	376,799,095
REV	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	4,240,000	2,560,000	2,560,000	2,560,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	329,668,440	329,066,294	330,702,627	328,121,758
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	25,751,519	33,549,305	36,979,971	40,954,029
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,163,308	5,163,308	5,163,308	5,163,308
REV Total		364,823,267	370,338,907	375,405,906	376,799,095

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



FIRE COMMISSION FUND

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	9,935,212	9,996,793	10,059,606	10,234,686
	AB - FRINGE BENEFITS	4,790,247	5,211,810	5,482,636	5,843,842
	BB - EQUIPMENT	29,000	29,841	30,706	31,597
	DD - GENERAL EXPENSES	222,903	229,367	236,019	242,863
	DE - CONTRACTUAL SERVICES	5,507,400	5,667,115	5,831,461	6,000,573
	HD - DEBT SERVICE CHARGEBACKS	320,752	310,060	285,138	294,241
	HF - INTER DEPARTMENTAL CHARGES	2,313,380	2,313,380	2,313,380	2,313,380
EXP Total		23,118,894	23,758,367	24,238,946	24,961,182
REV	BE - INVEST INCOME	6,200	6,200	6,200	6,200
	BH - DEPT REVENUES	7,579,868	7,579,868	7,579,868	7,579,868
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	104,600	104,600	104,600	104,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	190,000	190,000	190,000	190,000
	TL - PROPERTY TAX	15,238,226	15,238,226	15,238,226	15,238,226
REV Total		23,118,894	23,118,894	23,118,894	23,118,894

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



POLICE DISTRICT FUND					
E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	214,169,161	227,761,024	229,124,725	233,289,166
	AB - FRINGE BENEFITS	116,615,526	124,505,916	130,563,918	137,166,332
	AC - WORKERS COMPENSATION	5,880,966	5,880,966	5,880,966	5,880,966
	BB - EQUIPMENT	223,538	230,021	236,691	243,555
	DD - GENERAL EXPENSES	4,982,034	5,182,753	5,334,604	5,430,226
	DE - CONTRACTUAL SERVICES	840,500	864,875	889,956	915,765
	DF - UTILITY COSTS	1,354,564	1,379,471	1,392,259	1,393,993
	HD - DEBT SERVICE CHARGEBACKS	1,960,653	2,073,478	2,067,340	2,070,047
	HF - INTER DEPARTMENTAL CHARGES	22,678,090	22,678,090	22,678,090	22,678,090
	OO - OTHER EXPENSE	3,000,000	3,075,000	3,151,875	3,230,672
EXP Total		371,705,032	393,631,592	401,320,424	412,298,811
REV	BC - PERMITS & LICENSES	2,828,500	2,828,500	2,828,500	2,828,500
	BD - FINES & FORFEITS	2,750,000	2,750,000	2,750,000	2,750,000
	BE - INVEST INCOME	271,400	271,400	271,400	271,400
	BH - DEPT REVENUES	3,883,000	3,883,000	3,883,000	3,883,000
	BJ - INTERDEPT REVENUES	552,100	552,100	552,100	552,100
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	1,171,000	1,171,000	1,171,000	1,171,000
	TL - PROPERTY TAX	360,249,032	360,249,032	360,249,032	360,249,032
REV Total		371,705,032	371,705,032	371,705,032	371,705,032

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



POLICE HEADQUARTER FUND

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	207,933,432	221,509,330	222,856,746	225,485,811
	AB - FRINGE BENEFITS	119,092,752	128,412,417	135,198,006	142,819,023
	AC - WORKERS COMPENSATION	2,968,848	2,968,848	2,968,848	2,968,848
	BB - EQUIPMENT	250,015	257,265	264,726	272,403
	DD - GENERAL EXPENSES	3,729,659	3,872,019	3,985,251	4,064,895
	DE - CONTRACTUAL SERVICES	10,735,634	11,046,967	11,367,329	11,696,982
	DF - UTILITY COSTS	2,632,200	2,634,200	2,635,453	2,636,057
	HD - DEBT SERVICE CHARGEBACKS	11,059,861	11,673,003	11,484,105	11,596,796
	HF - INTER DEPARTMENTAL CHARGES	22,216,163	22,216,163	22,216,163	22,216,163
	OO - OTHER EXPENSE	1,700,000	1,742,500	1,786,063	1,830,714
EXP Total		382,318,564	406,332,714	414,762,690	425,587,693
REV	BC - PERMITS & LICENSES	900,000	900,000	900,000	900,000
	BE - INVEST INCOME	17,300	17,300	17,300	17,300
	BF - RENTS & RECOVERIES	66,140	66,140	66,140	66,140
	BH - DEPT REVENUES	25,082,500	25,082,500	25,082,500	25,082,500
	BJ - INTERDEPT REVENUES	12,076,935	12,076,935	12,076,935	12,076,935
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	1,448,000	1,448,000	1,448,000	1,448,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	356,000	356,000	356,000	356,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,664,600	1,664,600	1,664,600	1,664,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	589,000	589,000	589,000
	TL - PROPERTY TAX	316,217,089	316,217,089	316,217,089	316,217,089
	TX - SPECIAL TAXES SPECIAL TAXES	23,901,000	23,901,000	23,901,000	23,901,000
REV Total		382,318,564	382,318,564	382,318,564	382,318,564

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



AC - COMMISSIONER OF INVESTIGATIONS

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	DD - GENERAL EXPENSES	100	103	106	109
	DE - CONTRACTUAL SERVICES	15,300	15,744	16,200	16,670
EXP Total		15,400	15,847	16,306	16,779

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	2,088,171	2,090,816	2,093,513	2,096,265
	DD - GENERAL EXPENSES	33,033	33,991	34,977	35,991
	DE - CONTRACTUAL SERVICES	12,250	12,605	12,971	13,347
EXP Total		2,133,454	2,133,454	2,133,454	2,133,454

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



AS - ASSESSMENT DEPARTMENT

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	9,199,508	9,207,986	9,216,634	9,225,455
	BB - EQUIPMENT	5,000	5,145	5,294	5,448
	DD - GENERAL EXPENSES	303,900	312,713	321,782	331,113
	DE - CONTRACTUAL SERVICES	39,000	40,131	41,295	42,492
EXP Total		9,547,408	9,565,975	9,585,005	9,604,509
REV	BH - DEPT REVENUES	3,115,000	5,115,000	5,115,000	5,115,000
REV Total		3,115,000	5,115,000	5,115,000	5,115,000

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



AT - COUNTY ATTORNEY

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

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME	2013 Proposed			
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET	Budget	2014 Plan	2015 Plan	2016 Plan
	OBJECT AND NAME				
	AA - SALARIES, WAGES & FEES	5,050,806	10,950,321	5,159,779	8,249,320
	AB - FRINGE BENEFITS	26,968,963	28,747,890	30,649,337	32,697,217
	AC - WORKERS COMPENSATION	9,551,771	9,551,771	9,551,771	9,551,771
	BB - EQUIPMENT	8,000	8,232	8,471	8,716
	DD - GENERAL EXPENSES	103,200	106,193	109,272	112,441
	DE - CONTRACTUAL SERVICES	2,916,766	3,001,352	3,088,391	3,177,955
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	69,572,690	72,305,597	75,147,821
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	0
	HD - DEBT SERVICE CHARGEBACKS	316,327,174	315,009,753	316,866,045	314,160,673
	HF - INTER-DEPARTMENTAL CHARGES	5,318,891	5,318,891	5,318,891	5,318,891
	HH - INTERFD CHGS - INTERFUND CHARGES	20,453,524	20,306,649	28,474,304	28,215,213
	NA - NCIFA EXPENDITURES	1,776,000	1,857,000	1,735,000	1,794,000
	OO - OTHER EXPENSE	53,820,364	45,174,613	46,632,873	48,204,447
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	522,240,353	522,605,355	519,899,732	526,638,467
	30 - FISCAL ANALYSIS				
	AA - SALARIES, WAGES & FEES	(1,125,000)	(1,125,000)	(1,125,000)	(1,125,000)
	30 - FISCAL ANALYSIS Total	(1,125,000)	(1,125,000)	(1,125,000)	(1,125,000)
EXP Total		521,115,353	521,480,355	518,774,732	525,513,467
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	AA - FUND BALANCE	10,000,000	0	0	0
	BD - FINES & FORFEITS	2,850,000	2,850,000	2,850,000	2,850,000
	BF - RENTS & RECOVERIES	6,914,723	6,914,723	6,914,723	6,914,723
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	12,055,618	13,013,938	14,068,090
	BH - DEPT REVENUES	620,000	620,000	620,000	620,000
	BJ - INTERDEPT REVENUES	54,579,489	54,579,489	54,579,489	54,579,489
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	9,453,264	9,805,942	9,105,165
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	20,535,875	20,535,875	20,535,875	20,535,875
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	38,586,700	38,439,825	46,607,480	46,348,389
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	118,400	118,400	118,400
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	2,405,000	2,405,000	2,405,000
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,035,663,514	1,077,090,055	1,120,173,657	1,164,980,603
	TB - PART COUNTY - SALES TAX PART COUNTY	85,582,099	89,119,050	87,771,489	91,282,349
	TL - PROPERTY TAX	113,084,568	113,084,568	113,084,568	113,084,568
	TO - OTB 5% TAX	3,232,286	2,909,057	2,618,151	2,356,337
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	1,395,003,891	1,430,174,924	1,481,098,712	1,529,248,988
REV Total		1,395,003,891	1,430,174,924	1,481,098,712	1,529,248,988

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	1,710,691	1,713,650	1,716,667	1,719,745
	BB - EQUIPMENT	2,400	2,470	2,541	2,615
	DD - GENERAL EXPENSES	15,400	15,847	16,306	16,779
EXP Total		1,728,491	1,731,966	1,735,515	1,739,139
REV	BC - PERMITS & LICENSES	3,631,250	3,631,250	3,631,250	3,631,250
	BD - FINES & FORFEITS	842,000	842,000	842,000	842,000
	BH - DEPT REVENUES	200	200	200	200
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,000	45,000	45,000	45,000
REV Total		4,518,450	4,518,450	4,518,450	4,518,450

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



CC - SHERIFF/CORRECTIONAL CENTER

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	116,976,855	120,012,588	118,546,110	120,999,888
	AC - WORKERS COMPENSATION	5,151,101	5,151,101	5,151,101	5,151,101
	BB - EQUIPMENT	65,000	66,885	68,825	70,821
	DD - GENERAL EXPENSES	3,000,000	3,087,000	3,176,523	3,268,642
	DE - CONTRACTUAL SERVICES	18,979,900	19,458,317	19,948,808	20,451,679
	DF - UTILITY COSTS	638,800	651,779	660,174	664,176
EXP Total		144,811,656	148,427,670	147,551,541	150,606,307
REV	BD - FINES & FORFEITS	13,000	13,000	13,000	13,000
	BF - RENTS & RECOVERIES	819,000	819,000	819,000	819,000
	BH - DEPT REVENUES	8,250,000	8,250,000	8,250,000	8,250,000
	BJ - INTERDEPT REVENUES	250,000	250,000	250,000	250,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	11,638,500	11,638,500	11,638,500	11,638,500
	SA - STATE AID REIMBURSEMENT OF EXPENSES	262,000	262,000	262,000	262,000
REV Total		21,232,500	21,232,500	21,232,500	21,232,500

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



CE - COUNTY EXECUTIVE

E/R	OBJ	2013 Proposed Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	1,733,129	1,733,527	1,733,933	1,734,347
	DD - GENERAL EXPENSES	80,000	82,320	84,707	87,164
	DE - CONTRACTUAL SERVICES	225,000	231,525	238,239	245,148
EXP Total		2,038,129	2,047,372	2,056,879	2,066,659

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	2,133,903	2,137,661	2,141,493	2,145,403
	BB - EQUIPMENT	1,000	1,029	1,059	1,090
	DD - GENERAL EXPENSES	1,397,100	1,437,616	1,479,307	1,522,207
EXP Total		3,532,003	3,576,305	3,621,859	3,668,699
REV	BJ - INTERDEPT REVENUES	1,348,363	1,348,363	1,348,363	1,348,363
REV Total		1,348,363	1,348,363	1,348,363	1,348,363

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



CL - COUNTY CLERK

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	5,388,041	5,394,061	5,400,201	5,406,464
	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		6,038,041	6,062,911	6,088,448	6,114,670
REV	BD - FINES & FORFEITS	175,000	175,000	175,000	175,000
	BH - DEPT REVENUES	30,049,000	30,049,000	30,049,000	30,049,000
REV Total		30,224,000	30,224,000	30,224,000	30,224,000

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



CO - COUNTY COMPTROLLER

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	5,875,657	5,881,854	5,888,176	5,894,623
	BB - EQUIPMENT	5,000	5,145	5,294	5,448
	DD - GENERAL EXPENSES	125,000	128,625	132,355	136,193
	DE - CONTRACTUAL SERVICES	573,000	589,617	606,716	624,311
EXP Total		6,578,657	6,605,241	6,632,541	6,660,575
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 2013–2016 MULTI-YEAR FINANCIAL



CS - CIVIL SERVICE

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	4,477,471	4,481,708	4,486,029	4,490,437
	DD - GENERAL EXPENSES	352,400	362,620	373,136	383,956
	DE - CONTRACTUAL SERVICES	11,000	11,319	11,647	11,985
	HH - INTERFD CHGS INTERFUND CHARGES	10,000	10,000	10,000	10,000
EXP Total		4,850,871	4,865,646	4,880,812	4,896,379
REV	BH - DEPT REVENUES	602,000	602,000	602,000	602,000
REV Total		602,000	602,000	602,000	602,000

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



CT - COURTS

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

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



DA - DISTRICT ATTORNEY

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	27,930,809	27,973,945	28,017,944	28,062,822
	BB - EQUIPMENT	75,500	77,690	79,942	82,261
	DD - GENERAL EXPENSES	1,002,300	1,031,367	1,061,276	1,092,053
	DE - CONTRACTUAL SERVICES	1,142,500	1,175,633	1,209,726	1,244,808
EXP Total		30,151,109	30,258,634	30,368,888	30,481,944
REV	BH - DEPT REVENUES	12,000	12,000	12,000	12,000
	BJ - INTERDEPT REVENUES	372,467	372,467	372,467	372,467
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	250,000	250,000	250,000	250,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	30,000	30,000	30,000	30,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	56,500	56,500	56,500	56,500
REV Total		720,967	720,967	720,967	720,967

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



EL - BOARD OF ELECTIONS

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



EM - EMERGENCY MANAGEMENT

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

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



FB - FRINGE BENEFIT

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AB - FRINGE BENEFITS	200,414,963	219,809,102	231,510,194	246,868,528
EXP	Total	200,414,963	219,809,102	231,510,194	246,868,528

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



HE - HEALTH DEPARTMENT

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	13,439,432	13,464,675	13,490,423	13,516,686
	BB - EQUIPMENT	66,000	67,914	69,884	71,910
	DD - GENERAL EXPENSES	1,422,050	1,463,289	1,505,725	1,549,391
	DE - CONTRACTUAL SERVICES	427,330	439,723	452,475	465,596
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER DEPARTMENTAL CHARGES	6,150,287	6,150,287	6,150,287	6,150,287
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	173,349,000	176,815,980	180,352,300
EXP Total		196,455,099	199,934,888	203,484,773	207,106,170
REV	BC - PERMITS & LICENSES	5,674,018	5,674,018	5,674,018	5,674,018
	BD - FINES & FORFEITS	150,000	150,000	150,000	150,000
	BF - RENTS & RECOVERIES	2,470,000	2,470,000	2,470,000	2,470,000
	BH - DEPT REVENUES	10,525,200	10,525,200	10,525,200	10,525,200
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	57,100	57,100	57,100	57,100
	SA - STATE AID REIMBURSEMENT OF EXPENSES	94,618,640	96,406,840	98,230,804	100,091,247
REV Total		113,494,958	115,283,158	117,107,122	118,967,565

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	720,000	720,000	720,000	720,000
	DD - GENERAL EXPENSES	2,500	2,573	2,647	2,724
	HF - INTER DEPARTMENTAL CHARGES	406,020	406,020	406,020	406,020
EXP Total		1,128,520	1,128,593	1,128,667	1,128,744
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	498,400	498,400	498,400	498,400
	SA - STATE AID REIMBURSEMENT OF EXPENSES	124,600	124,600	124,600	124,600
REV Total		623,000	623,000	623,000	623,000

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJ	2013 Proposed Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	494,462	494,613	494,768	494,925
	DD - GENERAL EXPENSES	5,450	5,608	5,771	5,938
	DE - CONTRACTUAL SERVICES	11,000	11,319	11,647	11,985
EXP Total		510,912	511,540	512,185	512,848

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	6,283,625	6,291,669	6,299,874	6,308,244
	BB - EQUIPMENT	1,000	1,029	1,059	1,090
	DD - GENERAL EXPENSES	658,400	677,494	697,141	717,358
	DE - CONTRACTUAL SERVICES	21,305,999	21,923,873	22,559,665	23,213,896
	HF - INTER DEPARTMENTAL CHARGES	3,837,870	3,837,870	3,837,870	3,837,870
EXP Total		32,086,894	32,731,935	33,395,610	34,078,457
REV	BD - FINES & FORFEITS	40,000	40,000	40,000	40,000
	BJ - INTERDEPT REVENUES	379,280	379,280	379,280	379,280
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,526,052	5,526,052	5,526,052	5,526,052
	SA - STATE AID REIMBURSEMENT OF EXPENSES	10,678,629	10,678,629	10,678,629	10,678,629
REV Total		16,623,961	16,623,961	16,623,961	16,623,961

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



IT - INFORMATION TECHNOLOGY

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

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



LE - COUNTY LEGISLATURE

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

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



LR - OFFICE OF LABOR RELATIONS

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	239,454	239,643	239,836	240,033
	DD - GENERAL EXPENSES	5,700	5,865	6,035	6,210
	DE - CONTRACTUAL SERVICES	407,900	419,729	431,901	444,426
EXP Total		653,054	665,237	677,773	690,669

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	359,142	359,212	359,283	359,356
	DD - GENERAL EXPENSES	16,445	16,922	17,413	17,918
	DE - CONTRACTUAL SERVICES	31,000	31,899	32,824	33,776
EXP Total		406,587	408,033	409,520	411,050

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



ME - MEDICAL EXAMINER

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	6,489,111	6,496,975	6,504,997	6,513,179
	BB - EQUIPMENT	14,958	15,392	15,838	16,297
	DD - GENERAL EXPENSES	653,017	671,954	691,441	711,493
	DE - CONTRACTUAL SERVICES	58,145	59,831	61,566	63,352
EXP Total		7,215,231	7,244,153	7,273,842	7,304,321
REV	BH - DEPT REVENUES	20,000	20,000	20,000	20,000
REV Total		20,000	20,000	20,000	20,000

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



PA - PUBLIC ADMINISTRATOR

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	430,205	431,191	432,196	433,221
	DD - GENERAL EXPENSES	9,000	9,261	9,530	9,806
	DE - CONTRACTUAL SERVICES	7,300	7,512	7,730	7,954
EXP Total		446,505	447,963	449,455	450,981
REV	BH - DEPT REVENUES	400,000	400,000	400,000	400,000
REV Total		400,000	400,000	400,000	400,000

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



PB - PROBATION

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	16,258,598	16,290,636	16,323,315	16,356,647
	BB - EQUIPMENT	30,900	31,796	32,718	33,667
	DD - GENERAL EXPENSES	277,800	285,862	294,152	302,676
	DE - CONTRACTUAL SERVICES	653,325	672,271	691,767	711,829
	DF - UTILITY COSTS	500	502	500	493
	HF - INTER DEPARTMENTAL CHARGES	1,107,938	1,107,938	1,107,938	1,107,938
EXP Total		18,329,061	18,389,006	18,450,390	18,513,250
REV	BH - DEPT REVENUES	1,783,500	1,783,500	1,783,500	1,783,500
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	16,000	16,000	16,000	16,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	4,798,022	4,798,022	4,798,022	4,798,022
REV Total		6,597,522	6,597,522	6,597,522	6,597,522

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	511,077	511,286	511,499	511,717
	DD - GENERAL EXPENSES	38,600	39,719	40,871	42,057
	DE - CONTRACTUAL SERVICES	22,500	23,153	23,824	24,515
EXP Total		572,177	574,158	576,195	578,288

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



PK - PARKS, RECREATION AND MUSEUMS

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

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



PR - PURCHASING DEPARTMENT

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	697,474	698,781	700,113	701,473
	DD - GENERAL EXPENSES	17,500	18,008	18,530	19,067
	DE - CONTRACTUAL SERVICES	1,500	1,544	1,588	1,634
EXP Total		716,474	718,332	720,231	722,174
REV	BF - RENTS & RECOVERIES	100,000	100,000	100,000	100,000
	BH - DEPT REVENUES	528,500	528,500	528,500	528,500
REV Total		628,500	628,500	628,500	628,500

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



PW - PUBLIC WORKS DEPARTMENT

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	26,813,343	26,884,591	26,957,264	27,031,390
	AC - WORKERS COMPENSATION	1,984,047	1,984,047	1,984,047	1,984,047
	BB - EQUIPMENT	93,000	95,697	98,472	101,328
	DD - GENERAL EXPENSES	5,297,300	5,479,422	5,639,111	5,772,705
	DE - CONTRACTUAL SERVICES	117,805,850	121,222,220	124,737,664	128,355,056
	DF - UTILITY COSTS	28,334,292	28,420,617	28,547,634	28,375,319
	HF - INTER DEPARTMENTAL CHARGES	11,510,853	11,510,853	11,510,853	11,510,853
	MM - MASS TRANSPORTATION	43,264,576	44,565,695	45,992,372	47,554,332
	OO - OTHER EXPENSE	14,706,314	15,218,410	15,748,429	16,296,999
EXP Total		249,809,575	255,381,552	261,215,847	266,982,030
REV	BC - PERMITS & LICENSES	700,000	700,000	700,000	700,000
	BD - FINES & FORFEITS	10,000	10,000	10,000	10,000
	BF - RENTS & RECOVERIES	11,991,895	5,991,895	5,991,895	5,991,895
	BH - DEPT REVENUES	47,133,555	47,133,555	47,133,555	47,133,555
	BI - CAP BACKCHARGES	1,500,000	1,500,000	1,500,000	1,500,000
	BJ - INTERDEPT REVENUES	17,978,937	17,978,937	17,978,937	17,978,937
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	5,316,502	5,316,502	5,316,502	5,316,502
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	10,163,217	10,163,217	10,163,217	10,163,217
	SA - STATE AID REIMBURSEMENT OF EXPENSES	56,556,000	56,556,000	56,556,000	56,556,000
REV Total		151,350,106	145,350,106	145,350,106	145,350,106

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



RM - RECORDS MANAGEMENT

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	711,744	712,381	713,031	713,693
	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		1,002,244	1,011,305	1,020,624	1,030,207

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



SA - COORD AGENCY FOR SPANISH AMERICANS

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

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



SS - SOCIAL SERVICES

E/R	OBJ	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	43,421,138	43,488,512	43,557,233	43,627,329
	BB - EQUIPMENT	24,000	24,696	25,412	26,149
	DD - GENERAL EXPENSES	882,700	908,298	934,639	961,743
	DE - CONTRACTUAL SERVICES	8,632,335	8,882,673	9,140,270	9,405,338
	HF - INTER DEPARTMENTAL CHARGES	17,269,168	17,269,168	17,269,168	17,269,168
	SS - RECIPIENT GRANTS	67,165,000	68,844,125	70,565,228	72,329,359
	TT - PURCHASED SERVICES	59,316,405	60,799,315	61,711,305	62,636,974
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	64,302,900	65,588,958	66,244,848
	XX - MEDICAID	253,089,365	255,620,259	260,561,337	255,620,259
EXP Total		512,230,111	520,139,946	529,353,550	528,121,167
REV	BF - RENTS & RECOVERIES	1,900,000	1,900,000	1,900,000	1,900,000
	BH - DEPT REVENUES	16,000,000	16,000,000	16,000,000	16,000,000
	BJ - INTERDEPT REVENUES	227,068	227,068	227,068	227,068
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	122,637,538	124,170,507	125,412,212	126,666,334
	SA - STATE AID REIMBURSEMENT OF EXPENSES	60,450,178	61,205,805	61,817,863	62,436,042
REV Total		201,214,784	203,503,380	205,357,144	207,229,444

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



TR - COUNTY TREASURER

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

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

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

FISCAL 2013–2016 MULTI-YEAR FINANCIAL



VS - VETERANS SERVICES AGENCY

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

APPENDICES



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

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

Table A.1 below identifies the primary assumptions in the Fiscal 2013-2016 Multi-Year Financial Plan Update baseline.

Table A.1: MYP Update Baseline Inflat

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



APPENDIX B: BORROWING SCHEDULE

<i>MYP Assumptions</i>								
	Proceed Requirement	Sale Date	First Interest Payment Date	First Principal Payment Date	Final Principal Payment Date	Weighted Average Life	Interest Rate Mode	Coupon
2012 Remaining								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	110,000,000	10/01/12	04/01/13	04/01/13	04/01/32	11.95	Fixed	5.00%
Capital-SSWRD ⁴	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Environmental Bond Act	15,000,000	10/01/12	04/01/13	04/01/13	04/01/32	11.95	Fixed	5.00%
Judgments & Settlements	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	125,000,000							
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
BANs	40,400,000	12/01/12	04/01/13	N/A	04/01/13	N/A	Fixed	2.50%
TANs (New)	240,000,000	12/01/12	11/01/13	N/A	11/01/13	0.92	Fixed	2.00%
	280,400,000							
2013								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	110,000,000	04/01/13	10/01/13	04/01/14	04/01/33	12.53	Fixed	5.00%
Capital-SSWRD ⁴	125,000,000	04/01/13	10/01/13	04/01/14	04/01/33	12.53	Fixed	5.00%
Term Pay	30,000,000	04/01/13	10/01/13	04/01/14				5.00%
Environmental Bond Act	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Judgments & Settlements	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	265,000,000							
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	220,000,000	06/01/13	11/01/13	N/A	02/01/14	0.67	Fixed	4.50%
TANs (New)	240,000,000	12/01/13	11/01/14	N/A	11/01/14	0.92	Fixed	4.50%
	460,000,000							
2014								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	110,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.60	Fixed	5.00%
Capital-SSWRD ⁴	50,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.60	Fixed	5.00%
Environmental Bond Act	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Judgments & Settlements	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	160,000,000							
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	220,000,000	06/01/14	N/A	N/A	N/A	N/A	N/A	4.50%
TANs (New)	240,000,000	12/01/14	11/01/15	N/A	11/01/15	0.92	Fixed	4.50%
	460,000,000							
2015								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	110,000,000	04/01/15	10/01/15	04/01/16	04/01/35	12.60	Fixed	5.00%
Capital-SSWRD ⁴	50,000,000	04/01/15	10/01/15	04/01/16	04/01/35	12.60	Fixed	5.00%
Environmental Bond Act	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Judgments & Settlements	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	160,000,000							
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	220,000,000	06/01/15	N/A	N/A	N/A	N/A	N/A	4.50%
TANs (New)	240,000,000	12/01/15	11/01/16	N/A	11/01/16	0.92	Fixed	4.50%
	460,000,000							
2016								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	110,000,000	04/01/16	10/01/16	04/01/17	04/01/36	12.60	Fixed	5.00%
Capital-SSWRD ⁴	50,000,000	04/01/16	10/01/16	04/01/17	04/01/36	12.60	Fixed	5.00%
Environmental Bond Act	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Judgments & Settlements	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	160,000,000							
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	220,000,000	06/01/16	N/A	N/A	N/A	N/A	N/A	4.50%
TANs (New)	240,000,000	12/01/16	11/01/17	N/A	11/01/17	0.92	Fixed	4.50%
	460,000,000							

¹ Estimated borrowing need

² Assumptions above were used to generate budget for debt service; size and timing of actual borrowing will vary.

³ As warranted; the County may substitute Bond Anticipation Notes for Bonds to finance the Capital Improvement Plan

⁴ Projects for the SSWRD may be funded through borrowing from either the County, NYS EFC, or the NC SSWFA.



APPENDIX C: DEBT SERVICE BASELINE

<i>Nassau County</i>					
<i>2013-2016 MYP (Proposed)</i>					
<i>Baseline</i>					
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>	
<i>Existing Debt Service Obligations</i>					
<i>General Fund Obligations</i>					
Long Term Debt					
Principal	43,613,066	44,582,313	47,545,197	46,428,536	
Interest	43,298,274	41,381,934	39,562,553	37,553,414	
NIFA Set Asides					
Principal	141,539,516	141,051,562	130,706,289	122,805,062	
Interest	56,112,121	49,548,631	43,073,909	37,014,730	
Fees	3,300,534	3,018,070	2,691,237	2,396,096	
Total	287,863,511	279,582,510	263,579,185	246,197,838	
<i>Parks And Recreation</i>					
Long Term Debt					
Principal	3,203,117	3,146,702	3,044,999	2,209,963	
Interest	2,918,458	2,798,762	2,676,861	2,571,351	
NIFA Set Asides					
Principal	3,201,758	3,096,587	2,674,811	2,886,321	
Interest	1,321,742	1,174,724	1,034,244	913,286	
Fees	92,190	84,300	75,171	66,927	
Total	10,737,265	10,301,075	9,506,086	8,647,848	
<i>Environmental Bond Fund</i>					
Long Term Debt					
Principal	2,779,144	3,318,228	3,470,495	3,651,610	
Interest	5,375,340	5,272,894	5,152,059	5,006,660	
NIFA Set Asides					
Principal	835,777	914,972	852,728	735,894	
Interest	295,589	257,174	215,254	176,650	
Fees	5,858	5,357	4,777	4,253	
Total	9,291,708	9,768,625	9,695,313	9,575,067	
<i>Police District</i>					
Long Term Debt					
Principal	1,142,889	1,304,715	1,356,404	1,423,758	
Interest	754,971	698,857	647,266	580,435	
NIFA Set Asides					
Principal	39,020	47,949	43,971	48,281	
Interest	22,659	20,938	18,789	16,764	
Fees	1,114	1,019	909	809	
Total	1,960,653	2,073,478	2,067,340	2,070,047	
<i>Police Headquarters</i>					
Long Term Debt					
Principal	4,101,411	4,947,616	5,151,230	5,356,431	
Interest	4,770,514	4,578,491	4,377,680	4,133,952	
NIFA Set Asides					
Principal	1,459,693	1,489,071	1,369,250	1,585,749	
Interest	668,776	603,447	537,456	477,493	
Fees	59,466	54,377	48,489	43,171	
Total	11,059,861	11,673,003	11,484,105	11,596,796	



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>
<u>Fire Prevention Fund</u>				
Long Term Debt				
Principal	72,074	81,721	85,074	89,372
Interest	58,739	55,246	51,877	47,759
NIFA Set Asides				
Principal	134,203	123,921	105,079	119,058
Interest	51,958	45,717	40,027	35,309
Fees	3,778	3,455	3,081	2,743
Total	320,752	310,060	285,138	294,241
<u>Community College</u>				
Long Term Debt				
Principal	1,008,097	814,311	828,036	767,942
Interest	2,419,972	2,373,010	2,339,275	2,305,517
NIFA Set Asides				
Principal	2,111,824	1,728,348	1,341,600	1,140,021
Interest	553,306	450,661	367,500	302,595
Fees	24,244	22,169	19,769	17,601
Total	6,117,443	5,388,499	4,896,180	4,533,675
<u>Water related project</u>				
Long Term Debt				
Principal	960,475	993,613	1,013,466	973,052
Interest	2,073,045	2,033,175	1,989,810	1,947,666
NIFA Set Asides				
Principal	1,653,784	1,565,111	1,404,743	1,324,567
Interest	596,904	519,476	447,130	381,859
Fees	40,771	37,282	33,244	29,599
Total	5,324,979	5,148,657	4,888,393	4,656,743
<u>Sewer related project</u>				
Long Term Debt				
Principal	1,264,726	1,260,782	1,300,098	1,224,336
Interest	1,626,090	1,576,584	1,525,162	1,469,489
NIFA Set Asides				
Principal	1,980,020	2,090,302	1,941,493	2,416,120
Interest	1,087,597	1,001,091	910,656	826,248
Fees	93,107	85,139	75,919	67,593
Total	6,051,540	6,013,898	5,753,328	6,003,786
<u>Total General Improvement</u>				
Long Term Debt				
Principal	58,144,999	60,450,001	63,794,999	62,125,000
Interest	63,295,403	60,768,953	58,322,543	55,616,243
Defeasance	-	-	-	-
Total	121,440,402	121,218,954	122,117,542	117,741,243



APPENDIX C: DEBT SERVICE BASELINE (continued)

	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>
<i>Total Existing NIFA</i>				
Principal	152,955,595	152,107,823	140,439,965	133,061,073
Interest	60,710,653	53,621,860	46,644,965	40,144,934
Refunding Savings	(4,682,523)	(17,647,523)	(7,201,848)	(4,130)
Fees	3,621,063	3,311,168	2,952,594	2,628,792
Total	212,604,788	191,393,328	182,835,677	175,830,669
Expense of Loans	4,240,000	2,560,000	2,560,000	2,560,000
Short Term Interest				
BAN Interest	1,295,514	-	-	-
RAN Interest	3,561,271	8,690,000	8,690,000	8,690,000
TAN Interest	4,400,000	9,900,000	9,900,000	9,900,000
Total	9,256,785	18,590,000	18,590,000	18,590,000
Total General Obligation	347,541,975	333,762,282	326,103,219	314,721,912
TOTAL EXISTING OBLIGATIONS	347,541,975	333,762,282	326,103,219	314,721,912
<i>Future Obligations</i>				
General Capital				
Principal	3,280,000	6,730,000	10,355,000	14,170,000
Interest	8,168,000	13,417,750	18,490,625	23,377,500
SSWRD				
Principal	-	3,730,000	5,410,000	7,180,000
Interest	3,125,000	7,406,750	9,678,250	11,863,500
Judgments				
Principal	-	2,370,000	2,495,000	2,620,000
Interest	750,000	1,440,750	1,319,125	1,191,250
Environmental Bond Act				
Principal	450,000	470,000	495,000	520,000
Interest	1,508,292	1,011,375	1,059,687	1,154,933
Total Future Obligations				
Principal	3,730,000	13,300,000	18,755,000	24,490,000
Interest	13,551,292	23,276,625	30,547,687	37,587,183
Total	17,281,292	36,576,625	49,302,687	62,077,183
TOTAL COUNTY DEBT SERVICE	364,823,267	370,338,907	375,405,906	376,799,095



APPENDIX D

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

	2011 <u>Projected</u>	Adopted 2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Projected</u>	2014 <u>Projected</u>	2015 <u>Projected</u>
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)	2011	2012	2013	2014	2015
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%



APPENDIX D

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

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

			<u>2014</u> <u>Projected</u>	<u>2015</u> <u>Projected</u>	<u>2016</u> <u>Projected</u>
BASELINE (GAP)			(10,296,180)	(19,725,048)	(29,599,686)
GAP CLOSING MEASURES					
1. Initiatives- Planned					
A. 2014 Instructional Efficiencies					
B. Reduce PT Assignments					
C. OTPS Contracts					
D. Fee Adjustments					
E. Contingency Adjustment (Reserve for Items Not Materializing)					
	Total Cost Reductions		-	-	-
2. State					
		FTE in body			
A. Increase in State Aid Rate in 2014	19,453.5	100	1,945,350	1,945,350	1,945,350
B. Increase in State Aid Rate in 2015	19,453.5	100	1,945,350	1,945,350	1,945,350
C. Increase in State Aid Rate in 2016	19,453.5	100	1,945,350	1,945,350	1,945,350
	Total State Aid		1,945,350	3,890,700	5,836,050
3. Sponsor Support					
A. Increase in Sponsor Support 2014		3.90%	2,036,068	2,036,068	2,036,068
B. Increase in Sponsor Support 2015		3.90%	2,115,475	2,115,475	2,115,475
C. Increase in Sponsor Support 2016		3.90%	2,197,979	2,197,979	2,197,979
	Total Sponsor		2,036,068	4,151,544	6,349,522
4. Tuition-					
A. Increase in Tuition in 2014	\$ 150		3,096,729	3,096,729	3,096,729
B. Increase in Tuition in 2015	\$ 200		4,128,972	4,128,972	4,128,972
C. Increase in Tuition in 2016	\$ 250		5,161,215	5,161,215	5,161,215
	Total Tuition Increases		3,096,729	7,225,701	12,386,915
5. Enrollment Increases- Student Revenue		Increases			
A. Enrollment impact-Student Revenue 2014		1.00%	854,697	895,987	947,599
B. Enrollment impact-Student Revenue 2015		1.00%	904,947	904,947	957,075
C. Enrollment impact-Student Revenue 2016		1.00%	966,646	966,646	966,646
	Total Enrollment impact-Student Revenue		854,697	1,800,934	2,871,320
6. Enrollment Increases- Instructional Cost Factor		Enrollment Increases			
A. Enrollment impact-Instructional Cost Factor 2014		1.00%	(427,349)	(447,993)	(473,800)
B. Enrollment impact-Instructional Cost Factor 2015		1.00%	-	(452,473)	(478,538)
C. Enrollment impact-Instructional Cost Factor 2016		1.00%	-	-	(483,323)
	Total Enrollment impact-Instructional Cost Factor		(427,349)	(900,467)	(1,435,660)
7. Enrollment Increases- State Aid- 2013Base=	19,453.5				
A. 2014 Enrollment Increase-State Aid	1.00%	194.54		480,891	500,344
B. 2015 Enrollment Increase-State Aid	1.00%	196.48		505,347	505,347
C. 2016 Enrollment Increase-State Aid	1.00%	198.45		-	-
	Total Enrollment impact-State Aid		0	480,891	1,005,691
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. 2014 Items			2,790,685	1,000,000	500,000
B. 2015 Items			-	2,075,747	1,000,000
C. 2016 Items			-	-	1,085,847
	Total Other		2,790,685	3,075,747	2,585,847
Total GAP Closers			10,296,180	19,725,048	29,599,686
Preliminary Balance Baseline GAP surplus/(deficit)			0	0	0



APPENDIX E

NASSAU HEALTH CARE CORPORATION (FISCAL 2011-2014)

(Provided by the Nassau Health Care Corporation)

Nassau Health Care Corporation and Subsidiaries

As of 3/2/12

2012 Approved Budget

Consolidated

(In Thousands)

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

** NHCC, Ltd not eliminated, NHCF Eliminated

Major Assumptions

- 1) Pension expense is projected at 17.6% for 2012, 19.9% for 2013, 21.6% for 2013 and 23.3% for 2014.
- 2) Annual growth in health insurance premiums is 3% for 2012 and approximately 5.6% (\$2,856 per year) 2013-2015
- 3) Salary cost include 1.25% step increase each year and a cost of living (COLA) of 1% in 2013 with one time bonus \$1,750 and 2.25% in 2014. and 2% in 2015.
- 4) Nassau County Mission Payment and Article VI funding is assumed to remain at \$18 million for 2012-2015 of which \$13 Million will be contribute to the IGT distribution.
- 5) Nassau County Billings excludes approximately \$ 2 Million of pass-through items such as Termination pay incurred on behalf of Nassau County.
- 6) Baseline Gap and Assumptions exclude expenses for Post Employment Benefits (OPEB). The annual required contribution for OPEB will be a non-cash item.

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



APPENDIX E

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

Nassau Health Care Corporation and Subsidiaries
2012 Approved Budget
Consolidated
(In Thousands)

As of 3/2/12

	Approved 2012 <u>Budget</u>	2013 <u>Projected</u>	2014 <u>Projected</u>	2015 <u>Projected</u>
BASELINE SURPLUS (GAP) AS OF January 1, 2012	(8,488)	(22,420)	(33,231)	(43,512)

Revenue Programs to Eliminate Gap ("PEG")

NUMC I		01/01/13	\$	-	\$	3,500	\$	3,535	\$	3,570
NUMC I	Clinical Documentation Program	01/01/13	\$	-	\$	2,000	\$	2,020	\$	2,040
NUMC	Charge Capture - CDM	01/01/13	\$	-	\$	5,000	\$	7,000	\$	10,000
NUMC	Managed Care Contracting	01/01/13	\$	-	\$	5,000	\$	5,000	\$	5,000
NUMC	Physician Supplemental Payments	01/01/13	\$	-	\$	2,000	\$	2,020	\$	2,060
NUMC I	Revenue Cycle - Denial Management	01/01/12	\$	2,000	\$	4,216	\$	1,054	\$	-
NUMC	ARRA HIT Incentive payments	04/01/12	\$	6,200	\$	2,000	\$	2,000	\$	2,000
NUMC	FPP Redesign	01/01/12	\$	2,000	\$	-	\$	9,490	\$	9,585
NUMC I	Physician Linkages-NMA (730 Disch. Care)	01/01/14	\$	-	\$	-	\$	(500)	\$	(1,880)
NUMC	IGT Impact on Revenue Initiatives		\$	-	\$	-	\$	-	\$	-
	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	01/01/13	\$	-	\$	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									
	CLOSING MEASURES		\$	1,712	\$	2,316	\$	(592)	\$	(10,387)



APPENDIX E

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

Nassau Health Care Corporation and Subsidiaries
2012 Approved Budget
Consolidated
(In Thousands)

As of 3/2/12

	Approved 2012 <u>Budget</u>
Operating Revenues:	
<i>Net patient service revenue</i>	416,847
<i>NYS Intergovernmental transfer</i>	43,031
<i>Nassau County Billings</i>	22,944
<i>Historical Mission/Article VI Payments</i>	18,000
<i>Federal & State Aid</i>	3,361
<i>Miscellaneous</i>	<u>19,008</u>
<i>Total operating revenue</i>	<u>523,191</u>
Operating Expenses:	
<i>Salaries</i>	222,837
<i>Fringe Benefits</i>	101,305
<i>Supplies</i>	34,898
<i>Expenses</i>	80,516
<i>Utilities</i>	22,593
<i>Depreciation</i>	19,116
<i>Interest Expense</i>	11,004
<i>Bad Debt Expense</i>	<u>40,562</u>
<i>Total operating expenses</i>	<u>532,831</u>
 <i>Gain (Loss) From Operations</i>	 (9,640)
NonOperating Revenues:	
<i>Investment Income</i>	<u>1,152</u>
 <i>BASELINE SURPLUS (GAP) AS OF January 1, 2012</i>	 (8,488)

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

Major Assumptions

- 1) Pension expense is projected at 17.6% for 2012.
- 2) Annual growth in health insurance premiums is 3% for 2012.
- 3) Salary cost includes 1.25% step increase.
- 4) Nassau County Mission Payment and Article VI funding is assumed to remain at \$18 million for 2012.
- 5) Nassau County Billings excludes approximately \$ 2 Million of pass-through items such as Termination pay incurred on behalf of Nassau County.
- 6) Baseline Gap and Assumptions exclude expenses for Post Employment Benefits (OPEB). The annual required contribution for OPEB will be a non-cash item.



APPENDIX F

SEWER AND STORM WATER RESOURCE DISTRICT FINANCIAL PLAN

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

SEWER AND STORM WATER RESOURCE DISTRICT					
E/R	Object	2013 Proposed			
		Budget	2014 Plan	2015 Plan	2016 Plan
EXP	AA - SALARIES, WAGES & FEES	19,978,384	20,062,860	20,149,026	21,005,017
	AB - FRINGE BENEFITS	11,402,304	12,543,260	13,273,797	14,164,841
	BB - EQUIPMENT	323,900	333,293	342,959	352,904
	DD - GENERAL EXPENSES	15,537,274	16,002,171	16,466,629	16,929,122
	DE - CONTRACTUAL SERVICES	27,725,100	28,529,128	29,356,473	30,207,810
	DF - UTILITY COSTS	11,134,900	10,975,565	11,096,733	11,022,657
	FF - INTEREST	8,318,051	8,318,051	8,318,051	8,318,051
	GG - PRINCIPAL	14,434,000	14,434,000	14,434,000	14,434,000
	HH - INTERFD CHGS INTERFUND CHARGES	32,634,695	40,432,481	43,863,147	47,837,205
	OO - OTHER EXPENSE	26,597,260	22,683,363	27,743,198	28,492,382
EXP Total		168,085,868	174,314,172	185,044,012	192,763,989
REV	AA - FUND BALANCE	49,260,265	0	0	0
	BC - PERMITS & LICENSES	734,800	734,800	734,800	734,800
	BE - INVEST INCOME	220,000	110,000	0	0
	BF - RENTS & RECOVERIES	71,000	71,000	71,000	71,000
	BH - DEPT REVENUES	14,432,300	14,432,300	14,432,300	14,432,300
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	2,251,394
	IF - INTERFUND	101,116,109	101,029,409	101,289,059	101,209,159
REV Total		168,085,868	118,628,903	118,778,553	118,698,653