

**NASSAU COUNTY  
NEW YORK**



**EDWARD P. MANGANO  
COUNTY EXECUTIVE**

# **ADOPTED MULTI-YEAR FINANCIAL PLAN FISCAL 2011-2014**

**OCTOBER 30, 2010**

***“Protecting  
Nassau County’s Future  
for Generations to Come”***



- NO PROPERTY TAX INCREASE**
- LOWEST HEADCOUNT SINCE THE 1950s**
- CUTS WASTE & DUPLICATIVE SERVICES**
- ENSURES NASSAU LIVES WITHIN ITS MEANS**



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**FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN**

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## **EXECUTIVE SUMMARY**





## **OVERVIEW**

The Multi-Year Plan (MYP) is used to guide decision making and long-term planning. When the Mangano Administration came into office on January 1, 2010, it inherited a sluggish economy, unaffordable labor contracts, and burgeoning out year budget deficits. The projected 2011 gap, inherited from the prior Administration, was the largest deficit that an incoming County Executive had faced in Nassau County's history. The 2011 projected deficit resulted primarily from negotiated labor contracts previously entered into that bestowed salaries and benefits far in excess of rational cost of living adjustments. Over the life of the contracts, total benefits derived from the labor settlements are projected to exceed the consumer price index (CPI) by over \$500 million. The costs of the current labor agreements are simply not affordable or sustainable in the current economic environment.

Despite the inherited deficit, County Executive Mangano kept his campaign pledge by signing the repeal of the residential energy tax on his first day in office on January 1, 2010. To balance this tax cut, the Mangano Administration has reduced the size of the workforce to historic lows. Going forward, the Administration will continue to eliminate redundancies, seek efficiencies and right-size the workforce.

In order to achieve savings and maintain a streamlined labor force through the period of the MYP, the Administration created the Department of Shared Services in 2010. Consistent with the Administration's plan to create a more efficient, streamlined County government, the Department of Shared Services was formed as a hallmark of the Administration's effort to solve several areas of concern, which include reducing the cost of government, decreasing the size of payroll and staff and above all providing for greater efficiency. Beginning in 2011, back-office operations, including Purchasing, Human Resources and Accounts Payable, will be consolidated and streamlined in a more cost-effective manner. Prospective departmental mergers, such as the Department of Planning with the Department of Public Works, will give businesses and developers a simpler process to obtain construction approvals required to foster the economic development that is part of the efforts to restore the financial health of Nassau County.

Total salaries and wages, including fringe benefits, comprise nearly one-half of the overall County Budget. The 2011 Adopted Budget holds growth in spending to less than 1% (not including contingencies), despite dramatically escalating wages and salary deferrals inherited from the prior Administration. Labor concessions, totaling approximately \$60 million, have been factored into the 2011 Adopted Budget to provide fiscal stability and ensure that the County lives within its means. In addition, the Legislature added \$60 million of contingency to offset potential risk in the budget.

Taking action that will greatly enhance structural budgetary balance prospectively, the County Executive has proposed, and the County Legislature has approved, eliminating the so called "County Guarantee" of all property tax liabilities. Currently, the County is the only entity in the State which is responsible for refund liabilities of other taxing jurisdictions within the County.



This has increased the County outstanding debt by over \$1.2 billion, and increased annual debt service payments by \$150 million. The County portion of the property tax assessment liabilities accounts for only approximately 17% of the total. The County will begin to realize savings from this measure in 2013.

In addition, the County Executive has proposed, and the County Legislature has approved, eliminating the “hidden subsidy”, where non-profit institutions did not previously pay for sewer services. The use of sewage facilities without charge by “Exempt Users” resulted in taxpayers bearing a higher burden of the costs of sewerage services. The new policy of the County will require Exempt Users to pay their fair share of the cost of sewer services. Many of these institutions, such as hospitals and universities, are high water users and place a disproportionate burden on sewer services. The new policy of the County to collect from these entities will discourage the excessive use of water for sewerage purposes in the County and will be a benefit to the environment.

The Administration will continue to streamline its work-force, eliminate inefficiencies, and establish a high level of services for the residents of Nassau County. It will continue to right-size government, a cornerstone of the first year of the new Administration, and provide for the health, welfare and safety of all Nassau County residents.

**Labor Concessions & Early Retirements:**

The County recognizes the dedication of the labor force and the major contribution it makes to the overall success of County government. The County, however, is enmeshed in financial difficulties left over from the prior Administration. Taxpayers cannot afford the cost of the County government we presently have. The County is seeking savings from its respective labor union partners to remedy the MYP financial gaps. During 2010, the County offered both its own retirement incentive and a New York State (NYS) incentive to its employees. This has led to a significant reduction in the County headcount. The County has removed many vacant positions and will continue to closely manage and limit rehiring. The right-sizing of departmental budgets will force management to generate operational efficiencies.

**PROJECTED 2010 FINANCIAL PERFORMANCE**

Due to actions taken by County Executive Mangano to close an inherited budget gap, the Office of Management and Budget currently projects that the County will end 2010 with a balanced budget in its five major funds (General, Police Headquarters, Police District, Fire Commission, and Debt Service Funds).

The Administration reduced the workforce by adopting two early retirement incentive programs: one offered by the State and the other offered by the County. Rehiring was severely limited so that many vacant positions remained unfilled. This significantly lowered headcount, in addition



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## FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN

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to bonding termination pay related to the incentives, is projected to yield significant savings in salaries and wages.

The Administration also held the line on equipment and general purchases, as well as contractual services. Additionally, the County ended its long-standing practice of failing to bill its towns and cities for reimbursement of non-resident tuition premium payments made on behalf of students attending the Fashion Institute of Technology.

The estimated surpluses from the actions described above are projected to offset a number of sizable deficits. They include a projected deficit in Federal and State aid, primarily due to a cigarette sales tax initiative, requested by the prior Administration, which was not approved by the State, and lower State reimbursements for early intervention costs. A shortfall is projected in Social Services, primarily due to increased caseloads and rates in programs administered by this department. Delayed installation of red-light cameras and a decline in tickets issued for parking and traffic violations are projected to result in fines being under budget. Investment income is projected to be under budget due to low available interest rates.

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



**Table 1: 2011-14 Proposed MYP (Major Funds)**  
(in dollars)

MAJOR FUNDS					
E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	811,895,435	885,136,249	915,160,882	966,226,268
	AB - FRINGE BENEFITS	444,545,037	499,406,994	532,547,850	565,528,243
	AC - WORKERS COMPENSATION	27,819,990	28,819,990	28,819,990	28,819,990
	BB - EQUIPMENT	1,576,196	1,576,195	1,576,196	1,576,196
	DD - GENERAL EXPENSES	29,003,625	30,752,021	31,261,954	31,551,657
	DE - CONTRACTUAL SERVICES	127,645,006	132,902,953	133,562,615	134,296,302
	DF - UTILITY COSTS	36,236,107	38,546,802	38,874,478	38,580,299
	DG - VAR DIRECT EXPENSES	5,200,000	5,200,000	5,200,000	5,200,000
	FF - INTEREST	73,009,884	86,770,316	102,309,053	112,752,331
	GA - LOCAL GOVT ASST PROGRAM	61,531,155	63,838,573	66,232,520	68,716,239
	GG - PRINCIPAL	77,086,511	71,117,220	80,962,368	87,103,771
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HD - DEBT SERVICE CHARGEBACKS	319,239,087	342,286,112	362,341,819	365,908,876
	HF - INTER DEPARTMENTAL CHARGES	107,199,088	107,199,088	107,199,088	107,199,088
	HH - INTERFD CHGS INTERFUND CHARGES	140,380,125	142,584,746	141,436,980	148,494,167
	MM - MASS TRANSPORTATION	47,873,726	48,744,848	49,700,033	50,745,792
	NA - NCIFA EXPENDITURES	1,400,000	1,475,000	1,550,000	1,625,000
	OO - OTHER EXPENSE	315,473,717	274,138,784	274,874,823	268,165,322
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	171,304,000	175,600,208	180,005,834	184,523,700
	SS - RECIPIENT GRANTS	73,050,000	76,337,250	78,093,007	79,264,402
	TT - PURCHASED SERVICES	59,273,651	61,822,418	63,120,689	64,067,499
	WW - EMERGENCY VENDOR PAYMENTS	63,808,000	64,509,888	65,154,987	65,806,537
	XX - MEDICAID	242,763,290	245,763,290	248,763,290	251,763,290
<b>EXPENSE Total</b>		<b>3,250,313,631</b>	<b>3,397,528,946</b>	<b>3,521,748,456</b>	<b>3,640,914,969</b>
<b>REVENUE</b>					
	BA - INT PENALTY ON TAX	28,500,000	28,500,000	28,500,000	28,500,000
	BC - PERMITS & LICENSES	12,806,114	12,806,114	12,806,114	12,806,114
	BD - FINES & FORFEITS	95,625,815	79,893,813	73,519,998	73,519,998
	BE - INVEST INCOME	7,422,719	14,422,719	21,422,719	28,422,719
	BF - RENTS & RECOVERIES	82,524,389	20,915,999	20,915,999	20,915,999
	BG - REVENUE OFFSET TO EXPENSE	21,404,045	21,404,045	21,404,045	21,404,045
	BH - DEPT REVENUES	122,566,484	122,566,484	122,566,484	122,566,484
	BI - CAP BACKCHARGES	12,695,288	13,263,123	10,921,447	11,303,698
	BJ - INTERDEPT REVENUES	107,199,088	107,199,088	107,199,088	107,199,088
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,805,057	7,285,506	7,769,481	8,257,625
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	6,000,000	4,000,000	4,000,000	4,000,000
	BS - OTB PROFITS	1,500,000	1,500,000	1,500,000	1,500,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	319,239,087	342,286,112	362,341,820	365,908,876
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	196,267,085	202,135,744	204,879,100	215,919,999
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	151,793,992	137,122,420	138,490,498	139,598,642
	SA - STATE AID REIMBURSEMENT OF EXPENSES	221,536,707	225,216,031	228,750,763	232,133,774
	TA - SALES TAX CO SALES TAX COUNTYWIDE	951,471,624	987,151,810	1,024,170,003	1,062,576,378
	TB - PART COUNTY SALES TAX PART COUNTY	71,864,510	74,559,429	77,355,408	80,256,236
	TL - PROPERTY TAX	800,315,632	800,315,632	800,315,632	800,315,632
	TO - OTB 5% TAX	5,000,000	5,000,000	5,000,000	5,000,000
	TX - SPECIAL TAXES SPECIAL TAXES	27,775,995	27,775,995	27,775,995	27,775,995
<b>REVENUE Total</b>		<b>3,250,313,631</b>	<b>3,235,320,064</b>	<b>3,301,604,594</b>	<b>3,369,881,302</b>
<b>Projected Baseline Gap</b>		<b>-</b>	<b>(162,208,883)</b>	<b>(220,143,862)</b>	<b>(271,033,668)</b>



**Table 2: 2011-14 Gap Closing Plan (Major Funds)  
(in dollars)**

	2012	2013	2014
<b>Projected Baseline Gap</b>	<b>(162.2)</b>	<b>(220.1)</b>	<b>(271.0)</b>
<b>Gap Closing Measures</b>			
<b>Financing Options/Asset Sales</b>			
Public-Private Partnerships	125.0	125.0	125.0
Privatization of LI Bus	9.6	9.6	9.6
Debt Restructuring	5.0	5.0	10.0
Surplus Land Sales		10.0	15.0
<b>Expense Reductions</b>			
Department Efficiencies	20.0	25.0	30.0
Headcount Reductions	5.0	10.0	20.0
Workers Compensation	3.0	3.0	4.0
<b>Revenue Initiatives</b>			
Value of New Construction	3.0	6.0	9.0
Increased Departmental Revenues	3.0	3.0	3.0
Shared Services - Improved Accounts Receivable Processing	3.0	3.0	3.0
Cedar Creek Driving Range	3.0	3.0	3.0
Hub Revenues		20.0	30.0
GIS Map Usage		10.0	10.0
<b>Assessment Reform</b>			
Debt Service on Assessment Reform	2.0	8.0	14.0
	<b>19.4</b>	<b>20.5</b>	<b>14.6</b>

**Public–Private Partnerships (“P3”) Options and Asset Sales:**

The largest component of the plan is the limited use of Public-Private Partnerships, privatizations, disposition of surplus assets, and debt restructuring. These options will be used as a bridge to the goal of a smaller, more targeted County government.

Public-Private Partnerships (commonly called a “P3”) involve a long-term lease (not a sale) of municipal assets. The long-term lease is commonly called a “Concession Agreement.” The Concession Agreement contains specific terms between the County and the private sector operator on how the asset is to be operated and maintained. The County would continue to retain ownership of the assets with a right to reclaim the assets if the private operator does not meet certain standards. During the period of the Concession Agreement, however, some degree of risk and responsibility would be transferred from the County to the private operator.

Additional considerations related to the structuring of the Concession Agreement for a P3 would include the County receiving an upfront payment and/or an ongoing stream of income from the



private operator for entering into the Concession Agreement. An example of a good P3 candidate would be a wastewater system. A private sector operator would typically make improvements in the level of technology and service for the wastewater system. The Agreement should provide protections for labor and safety considerations and would have defined parameters for rate increases and ongoing capital expenditures.

A typical Public-Private Partnership would take approximately 12 – 18 months to complete, although this timeline depends on the availability of information and required regulatory approvals.

Wastewater assets are viewed as valuable P3 candidates by the private sector for a variety of reasons. These systems are considered to be essential infrastructure with limited competition and high barriers to entry. They also have long useful lives where net revenues are frequently linked to CPI or related cost of living indices. In addition, they generally provide stable operating income with a lower correlation to overall economic activity as compared to many other industries and produce strong cash returns with favorable and stable operating margins. Finally, these systems have reasonable and predictable regulatory environments with known annual capital expenditure requirements.

### **Expense Reductions**

The County is continuing to explore options to achieve expense reductions, including reductions in subsidies paid to third parties and departmental reductions, eliminations and consolidations. As part of this effort, the Legislature has approved the creation of the Shared Services Department. The first function to be merged into this new department is that of purchasing. Other functions to be merged are accounts payable and human resources. As other opportunities are identified they will be also be merged under the Shared Service umbrella.

### **Revenue Initiatives**

Another component of bringing the County budget back into structural balance is the use of additional targeted revenues. Some will be generated by using our existing assets more fully, getting better reimbursements for services provided, and adding to the menu of recurring revenue streams.

### **Assessment Reform**

County Executive Mangano has directed the Assessor to improve the Department of Assessment (DOA), its valuation methods, staffing structure, and Tentative Roll issuance. Staffing in Assessment is being shifted toward a focus on reducing commercial liability, which comprises approximately 80% of refund payments. Most important, the County Executive has ordered DOA to correct the assessments from the January 10, 2010 Tentative Roll immediately and to provide those corrections to the Assessment Review Commission so that they may be



incorporated into the April 1, 2011 Final Roll. In April 2010, the County Executive signed an Executive Order that requires properties to be reassessed every four years unless there is a physical change or administrative correction. Property owners will maintain their right to grieve their assessment annually.

In addition, the County Legislature adopted a local law in 2010 to encourage settlements of commercial grievances prior to the commercial roll going final. Such action will result in resolution of commercial claims before the County incurs liability and before taxes are paid. This program is voluntary for the 2010 tentative assessment and mandatory for subsequent years.

Finally, in addition to reform of the property tax assessment system, the County Executive has proposed, and the County Legislature has approved, eliminating the so called “County Guarantee” of all property tax liabilities. Currently, the County is the only entity in the State which is responsible for refund liabilities of other taxing jurisdictions within the County. The County portion of the property tax assessment liabilities accounts for only approximately 17% of the total. This action will greatly enhance structural budgetary balance in future years.

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**FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN**

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## **DEPARTMENTAL DETAIL**





# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



MAJOR FUNDS					
E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
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	AB - FRINGE BENEFITS	444,545,037	499,406,994	532,547,850	565,528,243
	AC - WORKERS COMPENSATION	27,819,990	28,819,990	28,819,990	28,819,990
	BB - EQUIPMENT	1,576,196	1,576,196	1,576,196	1,576,197
	DD - GENERAL EXPENSES	29,003,625	30,752,022	31,261,955	31,551,658
	DE - CONTRACTUAL SERVICES	127,645,006	132,902,953	133,562,615	134,296,302
	DF - UTILITY COSTS	36,236,107	38,546,802	38,874,478	38,580,299
	DG - VAR DIRECT EXPENSES	5,200,000	5,200,000	5,200,000	5,200,000
	FF - INTEREST	73,009,884	86,770,316	102,309,053	112,752,331
	GA - LOCAL GOVT ASST PROGRAM	61,531,155	63,838,573	66,232,520	68,716,239
	GG - PRINCIPAL	77,086,511	71,117,220	80,962,368	87,103,771
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HD - DEBT SERVICE CHARGEBACKS	319,239,087	342,286,112	362,341,819	365,908,876
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	MM - MASS TRANSPORTATION	47,873,726	48,744,848	49,700,033	50,745,792
	NA - NCIFA EXPENDITURES	1,400,000	1,475,000	1,550,000	1,625,000
	OO - OTHER EXPENSE	315,473,717	274,138,784	274,874,823	268,165,322
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	171,304,000	175,600,208	180,005,834	184,523,700
	SS - RECIPIENT GRANTS	73,050,000	76,337,250	78,093,007	79,264,402
	TT - PURCHASED SERVICES	59,273,651	61,822,418	63,120,689	64,067,499
	WW - EMERGENCY VENDOR PAYMENTS	63,808,000	64,509,888	65,154,987	65,806,537
	XX - MEDICAID	242,763,290	245,763,290	248,763,290	251,763,290
<b>EXPENSE Total</b>		<b>3,250,313,631</b>	<b>3,397,528,947</b>	<b>3,521,748,456</b>	<b>3,640,914,970</b>
<b>REVENUE</b>					
	BA - INT PENALTY ON TAX	28,500,000	28,500,000	28,500,000	28,500,000
	BC - PERMITS & LICENSES	12,806,114	12,806,114	12,806,114	12,806,114
	BD - FINES & FORFEITS	95,625,815	79,893,813	73,519,998	73,519,998
	BE - INVEST INCOME	7,422,719	14,422,719	21,422,719	28,422,719
	BF - RENTS & RECOVERIES	82,524,389	20,915,999	20,915,999	20,915,999
	BG - REVENUE OFFSET TO EXPENSE	21,404,045	21,404,045	21,404,045	21,404,045
	BH - DEPT REVENUES	122,566,484	122,566,484	122,566,484	122,566,484
	BI - CAP BACKCHARGES	12,695,288	13,263,123	10,921,447	11,303,698
	BJ - INTERDEPT REVENUES	107,199,088	107,199,088	107,199,088	107,199,088
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,805,057	7,285,506	7,769,481	8,257,625
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	6,000,000	4,000,000	4,000,000	4,000,000
	BS - OTB PROFITS	1,500,000	1,500,000	1,500,000	1,500,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	319,239,087	342,286,112	362,341,820	365,908,876
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	196,267,085	202,135,744	204,879,100	215,919,999
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	151,793,992	137,122,420	138,490,498	139,598,642
	SA - STATE AID REIMBURSEMENT OF EXPENSES	221,536,707	225,216,031	228,750,763	232,133,774
	TA - SALES TAX CO SALES TAX COUNTYWIDE	951,471,624	987,151,810	1,024,170,003	1,062,576,378
	TB - PART COUNTY SALES TAX PART COUNTY	71,864,510	74,559,429	77,355,408	80,256,236
	TL - PROPERTY TAX	800,315,632	800,315,632	800,315,632	800,315,632
	TO - OTB 5% TAX	5,000,000	5,000,000	5,000,000	5,000,000
	TX - SPECIAL TAXES SPECIAL TAXES	27,775,995	27,775,995	27,775,995	27,775,995
<b>REVENUE Total</b>		<b>3,250,313,631</b>	<b>3,235,320,064</b>	<b>3,301,604,594</b>	<b>3,369,881,302</b>
<b>Surplus / (Deficit)</b>		<b>-</b>	<b>(162,208,883)</b>	<b>(220,143,862)</b>	<b>(271,033,668)</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## DEBT SERVICE FUND

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	FF - INTEREST	73,009,884	86,770,316	102,309,053	112,752,331
	GG - PRINCIPAL	77,086,511	71,117,220	80,962,368	87,103,771
	OO - OTHER EXPENSE	205,365,029	222,255,946	220,818,891	211,784,978
<b>EXPENSE Total</b>		<b>355,461,424</b>	<b>380,143,482</b>	<b>404,090,312</b>	<b>411,641,080</b>
<b>REVENUE</b>					
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	6,000,000	4,000,000	4,000,000	4,000,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	319,239,087	342,286,112	362,341,820	365,908,876
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	26,842,471	30,506,509	34,397,631	38,381,343
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	3,379,866	3,350,861	3,350,861	3,350,861
<b>REVENUE Total</b>		<b>355,461,424</b>	<b>380,143,482</b>	<b>404,090,312</b>	<b>411,641,080</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## FIRE COMMISSION FUND

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	10,424,014	11,007,577	11,501,624	12,244,854
	AB - FRINGE BENEFITS	4,158,734	4,776,980	5,082,331	5,387,929
	BB - EQUIPMENT	27,580	27,580	27,580	27,580
	DD - GENERAL EXPENSES	124,330	124,330	124,330	124,330
	DE - CONTRACTUAL SERVICES	4,340,643	4,340,643	4,340,643	4,340,643
	HD - DEBT SERVICE CHARGEBACKS	375,352	306,615	272,457	247,276
	HF - INTER DEPARTMENTAL CHARGES	2,680,369	2,680,369	2,680,369	2,680,369
<b>EXPENSE Total</b>		<b>22,131,022</b>	<b>23,264,094</b>	<b>24,029,334</b>	<b>25,052,980</b>
<b>REVENUE</b>					
	BE - INVEST INCOME	6,155	6,155	6,155	6,155
	BG - REVENUE OFFSET TO EXPENSE	28,622	28,622	28,622	28,622
	BH - DEPT REVENUES	6,147,186	6,147,186	6,147,186	6,147,186
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	104,570	104,570	104,570	104,570
	SA - STATE AID REIMBURSEMENT OF EXPENSES	190,000	190,000	190,000	190,000
	TL - PROPERTY TAX	15,654,489	15,654,489	15,654,489	15,654,489
<b>REVENUE Total</b>		<b>22,131,022</b>	<b>22,131,022</b>	<b>22,131,022</b>	<b>22,131,022</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## POLICE DISTRICT FUND

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	229,128,355	258,896,120	264,132,605	276,135,836
	AB - FRINGE BENEFITS	108,763,657	121,020,848	129,090,942	136,834,908
	AC - WORKERS COMPENSATION	6,934,708	6,934,708	6,934,708	6,934,708
	BB - EQUIPMENT	285,185	285,185	285,185	285,185
	DD - GENERAL EXPENSES	3,704,475	3,832,050	4,066,035	4,198,966
	DE - CONTRACTUAL SERVICES	1,048,400	1,048,400	1,048,400	1,048,400
	DF - UTILITY COSTS	1,395,131	1,469,385	1,501,754	1,508,501
	HD - DEBT SERVICE CHARGEBACKS	1,822,015	1,802,917	1,805,272	1,897,262
	HF - INTER DEPARTMENTAL CHARGES	23,509,090	23,509,090	23,509,090	23,509,090
	OO - OTHER EXPENSE	538,542	552,006	565,806	579,951
<b>EXPENSE Total</b>		<b>377,129,558</b>	<b>419,350,709</b>	<b>432,939,797</b>	<b>452,932,807</b>
<b>REVENUE</b>					
	BC - PERMITS & LICENSES	2,828,447	2,828,447	2,828,447	2,828,447
	BD - FINES & FORFEITS	1,750,000	1,750,000	1,750,000	1,750,000
	BE - INVEST INCOME	271,315	271,315	271,315	271,315
	BF - RENTS & RECOVERIES	350,000	350,000	350,000	350,000
	BG - REVENUE OFFSET TO EXPENSE	1,459,944	1,459,944	1,459,944	1,459,944
	BH - DEPT REVENUES	3,411,617	3,411,617	3,411,617	3,411,617
	BJ - INTERDEPT REVENUES	569,462	569,462	569,462	569,462
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	2,000,000	2,000,000	2,000,000	2,000,000
	TL - PROPERTY TAX	364,488,774	364,488,774	364,488,774	364,488,774
<b>REVENUE Total</b>		<b>377,129,558</b>	<b>377,129,558</b>	<b>377,129,558</b>	<b>377,129,558</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## POLICE HEADQUARTERS FUND

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	167,707,319	190,349,299	197,099,921	208,220,891
	AB - FRINGE BENEFITS	103,205,471	115,148,393	122,883,105	130,435,059
	AC - WORKERS COMPENSATION	3,341,788	3,341,788	3,341,788	3,341,788
	BB - EQUIPMENT	350,000	350,000	350,000	350,000
	DD - GENERAL EXPENSES	2,704,595	4,255,751	4,403,926	4,488,107
	DE - CONTRACTUAL SERVICES	10,175,418	10,175,418	10,175,418	10,175,418
	DF - UTILITY COSTS	2,433,440	2,457,774	2,482,352	2,507,176
	HD - DEBT SERVICE CHARGEBACKS	8,252,771	7,224,842	6,662,607	6,591,035
	HF - INTER DEPARTMENTAL CHARGES	25,419,637	25,419,637	25,419,637	25,419,637
	OO - OTHER EXPENSE	256,250	262,656	269,223	275,953
<b>EXPENSE Total</b>		<b>323,846,689</b>	<b>358,985,559</b>	<b>373,087,976</b>	<b>391,805,064</b>
<b>REVENUE</b>					
	BC - PERMITS & LICENSES	900,000	900,000	900,000	900,000
	BE - INVEST INCOME	17,234	17,234	17,234	17,234
	BF - RENTS & RECOVERIES	400,000	400,000	400,000	400,000
	BG - REVENUE OFFSET TO EXPENSE	1,996,195	1,996,195	1,996,195	1,996,195
	BH - DEPT REVENUES	29,832,500	29,832,500	29,832,500	29,832,500
	BI - CAP BACKCHARGES	1,751,043	1,812,330	1,875,761	1,941,413
	BJ - INTERDEPT REVENUES	12,773,582	12,773,582	12,773,582	12,773,582
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	356,000	356,000	356,000	356,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	3,664,463	3,664,463	3,664,463	3,664,463
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,589,000	2,589,000	2,589,000	2,589,000
	TL - PROPERTY TAX	245,665,677	245,665,677	245,665,677	245,665,677
	TX - SPECIAL TAXS SPECIAL TAXES	23,900,995	23,900,995	23,900,995	23,900,995
<b>REVENUE Total</b>		<b>323,846,689</b>	<b>323,907,975</b>	<b>323,971,407</b>	<b>324,037,058</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## GENERAL FUND

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	404,635,747	424,883,253	442,426,732	469,624,688
	AB - FRINGE BENEFITS	228,417,175	258,460,773	275,491,473	292,870,347
	AC - WORKERS COMPENSATION	17,543,494	18,543,494	18,543,494	18,543,494
	BB - EQUIPMENT	913,430	913,430	913,430	913,430
	DD - GENERAL EXPENSES	22,470,225	22,539,890	22,667,663	22,740,254
	DE - CONTRACTUAL SERVICES	112,080,545	117,338,492	117,998,154	118,731,841
	DF - UTILITY COSTS	32,407,536	34,619,643	34,890,372	34,564,623
	DG - VAR DIRECT EXPENSES	5,200,000	5,200,000	5,200,000	5,200,000
	GA - LOCAL GOVT ASST PROGRAM	61,531,155	63,838,573	66,232,520	68,716,239
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HD - DEBT SERVICE CHARGEBACKS	308,788,949	332,951,738	353,601,483	357,173,303
	HF - INTER DEPARTMENTAL CHARGES	55,589,992	55,589,992	55,589,992	55,589,992
	HH - INTERFD CHGS INTERFUND CHARGES	78,754,125	80,958,746	79,810,980	86,868,167
	MM - MASS TRANSPORTATION	47,873,726	48,744,848	49,700,033	50,745,792
	NA - NCIFA EXPENDITURES	1,400,000	1,475,000	1,550,000	1,625,000
	OO - OTHER EXPENSE	109,313,896	51,068,176	53,220,904	55,524,440
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	171,304,000	175,600,208	180,005,834	184,523,700
	SS - RECIPIENT GRANTS	73,050,000	76,337,250	78,093,007	79,264,402
	TT - PURCHASED SERVICES	59,273,651	61,822,418	63,120,689	64,067,499
	WW - EMERGENCY VENDOR PAYMENTS	63,808,000	64,509,888	65,154,987	65,806,537
	XX - MEDICAID	242,763,290	245,763,290	248,763,290	251,763,290
<b>EXPENSE Total</b>		<b>2,110,118,937</b>	<b>2,154,159,103</b>	<b>2,225,975,036</b>	<b>2,297,857,037</b>
<b>REVENUE</b>					
	BA - INT PENALTY ON TAX	28,500,000	28,500,000	28,500,000	28,500,000
	BC - PERMITS & LICENSES	9,077,667	9,077,667	9,077,667	9,077,667
	BD - FINES & FORFEITS	93,875,815	78,143,813	71,769,998	71,769,998
	BE - INVEST INCOME	7,128,015	14,128,015	21,128,015	28,128,015
	BF - RENTS & RECOVERIES	81,774,389	20,165,999	20,165,999	20,165,999
	BG - REVENUE OFFSET TO EXPENSE	17,919,284	17,919,284	17,919,284	17,919,284
	BH - DEPT REVENUES	83,175,181	83,175,181	83,175,181	83,175,181
	BI - CAP BACKCHARGES	10,944,245	11,450,793	9,045,686	9,362,285
	BJ - INTERDEPT REVENUES	93,856,044	93,856,044	93,856,044	93,856,044
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,805,057	7,285,506	7,769,481	8,257,625
	BS - OTB PROFITS	1,500,000	1,500,000	1,500,000	1,500,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	105,338,044	107,542,665	106,394,899	113,452,086
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	144,749,663	130,107,096	131,475,174	132,583,318
	SA - STATE AID REIMBURSEMENT OF EXPENSES	218,757,707	222,437,031	225,971,763	229,354,774
	TA - SALES TAX CO SALES TAX COUNTYWIDE	951,471,624	987,151,810	1,024,170,003	1,062,576,378
	TB - PART COUNTY SALES TAX PART COUNTY	71,864,510	74,559,429	77,355,408	80,256,236
	TL - PROPERTY TAX	174,506,692	174,506,692	174,506,692	174,506,692
	TO - OTB 5% TAX	5,000,000	5,000,000	5,000,000	5,000,000
	TX - SPECIAL TAXES SPECIAL TAXES	3,875,000	3,875,000	3,875,000	3,875,000
<b>REVENUE Total</b>		<b>2,110,118,937</b>	<b>2,070,382,026</b>	<b>2,112,656,294</b>	<b>2,173,316,582</b>

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# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN

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## AC - COMMISSIONER OF INVESTIGATIONS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
EXPENSE					
	AA - SALARIES, WAGES & FEES	6,770	6,905	7,044	7,184
	DE - CONTRACTUAL SERVICES	18,000	18,000	18,000	18,000
<b>EXPENSE Total</b>		<b>24,770</b>	<b>24,905</b>	<b>25,044</b>	<b>25,184</b>

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# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN

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## AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
EXPENSE					
	AA - SALARIES, WAGES & FEES	3,228,127	3,419,840	3,579,805	3,718,688
	DD - GENERAL EXPENSES	93,817	93,817	93,817	93,817
	DE - CONTRACTUAL SERVICES	405,050	405,050	405,050	405,050
<b>EXPENSE Total</b>		<b>3,726,994</b>	<b>3,918,707</b>	<b>4,078,672</b>	<b>4,217,555</b>



# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## AS - ASSESSMENT DEPARTMENT

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	13,074,883	13,892,682	14,572,528	15,160,666
	BB - EQUIPMENT	5,000	5,000	5,000	5,000
	DD - GENERAL EXPENSES	520,369	520,369	520,369	520,369
	DE - CONTRACTUAL SERVICES	185,250	185,250	185,250	185,250
	<b>EXPENSE Total</b>	<b>13,785,502</b>	<b>14,603,301</b>	<b>15,283,147</b>	<b>15,871,285</b>
<b>REVENUE</b>					
	BH - DEPT REVENUES	150,000	150,000	150,000	150,000
	BI - CAP BACKCHARGES	150,000	155,250	160,684	166,308
	SA - STATE AID REIMBURSEMENT OF EXPENSES	500,000	500,000	500,000	500,000
	<b>REVENUE Total</b>	<b>800,000</b>	<b>805,250</b>	<b>810,684</b>	<b>816,308</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## AT - COUNTY ATTORNEY

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	11,116,061	11,182,072	11,361,004	11,517,559
	BB - EQUIPMENT	15,000	15,000	15,000	15,000
	DD - GENERAL EXPENSES	742,279	742,279	742,279	742,279
	DE - CONTRACTUAL SERVICES	2,000,000	4,000,000	4,000,000	4,000,000
<b>EXPENSE Total</b>		<b>13,873,340</b>	<b>15,939,351</b>	<b>16,118,283</b>	<b>16,274,838</b>
<b>REVENUE</b>					
	BD - FINES & FORFEITS	90,000	90,000	90,000	90,000
	BF - RENTS & RECOVERIES	625,000	625,000	625,000	625,000
	BH - DEPT REVENUES	95,000	95,000	95,000	95,000
	BJ - INTERDEPT REVENUES	1,598,072	1,598,072	1,598,072	1,598,072
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	300,000	300,000	300,000	300,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	75,000	75,000	75,000	75,000
<b>REVENUE Total</b>		<b>2,783,072</b>	<b>2,783,072</b>	<b>2,783,072</b>	<b>2,783,072</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	5,087,307	5,406,219	5,671,532	5,901,221
	DD - GENERAL EXPENSES	433,102	433,102	433,102	433,102
	DE - CONTRACTUAL SERVICES	10,951,750	10,951,750	10,951,750	10,951,750
	HF - INTER DEPARTMENTAL CHARGES	1,451,838	1,451,838	1,451,838	1,451,838
	<b>EXPENSE Total</b>	<b>17,923,997</b>	<b>18,242,909</b>	<b>18,508,222</b>	<b>18,737,911</b>
<b>REVENUE</b>					
	BF - RENTS & RECOVERIES	55,357	55,357	55,357	55,357
	BH - DEPT REVENUES	200,000	200,000	200,000	200,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	11,516,750	11,516,750	11,516,750	11,516,750
	SA - STATE AID REIMBURSEMENT OF EXPENSES	7,075,000	7,075,000	7,075,000	7,075,000
	<b>REVENUE Total</b>	<b>18,847,107</b>	<b>18,847,107</b>	<b>18,847,107</b>	<b>18,847,107</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	2,696,391	2,698,583	2,700,819	2,703,099
	AC - WORKERS COMPENSATION	10,511,662	11,511,662	11,511,662	11,511,662
	BB - EQUIPMENT	10,000	10,000	10,000	10,000
	DD - GENERAL EXPENSES	50,320	50,320	50,320	50,320
	DE - CONTRACTUAL SERVICES	2,330,000	1,580,000	1,580,000	1,580,000
	OO - OTHER EXPENSE	532,041	532,041	532,041	532,041
<b>EXPENSE Total</b>		<b>16,130,414</b>	<b>16,382,606</b>	<b>16,384,842</b>	<b>16,387,122</b>
<b>REVENUE</b>					
	BF - RENTS & RECOVERIES	850,000	850,000	850,000	850,000
	BG - REVENUE OFFSET TO EXPENSE	198,058	198,058	198,058	198,058
	BJ - INTERDEPT REVENUES	783,120	783,120	783,120	783,120
<b>REVENUE Total</b>		<b>1,831,178</b>	<b>1,831,178</b>	<b>1,831,178</b>	<b>1,831,178</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	2,119,399	2,244,197	2,348,434	2,439,020
	BB - EQUIPMENT	2,521	2,521	2,521	2,521
	DD - GENERAL EXPENSES	16,515	16,515	16,515	16,515
	<b>EXPENSE Total</b>	<b>2,138,435</b>	<b>2,263,233</b>	<b>2,367,470</b>	<b>2,458,056</b>
<b>REVENUE</b>					
	BC - PERMITS & LICENSES	3,500,000	3,500,000	3,500,000	3,500,000
	BD - FINES & FORFEITS	750,000	750,000	750,000	750,000
	BH - DEPT REVENUES	200	200	200	200
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,900	45,900	45,900	45,900
	<b>REVENUE Total</b>	<b>4,296,100</b>	<b>4,296,100</b>	<b>4,296,100</b>	<b>4,296,100</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## CC - SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	123,608,029	129,566,636	135,213,360	142,609,299
	AC - WORKERS COMPENSATION	5,131,089	5,131,089	5,131,089	5,131,089
	BB - EQUIPMENT	15,707	15,707	15,707	15,707
	DD - GENERAL EXPENSES	3,699,536	3,699,536	3,699,536	3,699,536
	DE - CONTRACTUAL SERVICES	18,853,053	19,295,553	19,749,115	20,214,017
	DF - UTILITY COSTS	545,420	578,178	590,786	592,842
	HF - INTER DEPARTMENTAL CHARGES	177,017	177,017	177,017	177,017
<b>EXPENSE Total</b>		<b>152,029,851</b>	<b>158,463,716</b>	<b>164,576,610</b>	<b>172,439,507</b>
<b>REVENUE</b>					
	BD - FINES & FORFEITS	20,000	20,000	20,000	20,000
	BF - RENTS & RECOVERIES	893,000	893,000	893,000	893,000
	BG - REVENUE OFFSET TO EXPENSE	500,000	500,000	500,000	500,000
	BH - DEPT REVENUES	6,187,500	6,187,500	6,187,500	6,187,500
	BJ - INTERDEPT REVENUES	290,000	290,000	290,000	290,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	14,069,425	14,069,425	14,069,425	14,069,425
	SA - STATE AID REIMBURSEMENT OF EXPENSES	372,000	372,000	372,000	372,000
<b>REVENUE Total</b>		<b>22,331,925</b>	<b>22,331,925</b>	<b>22,331,925</b>	<b>22,331,925</b>

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# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN

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## CE - COUNTY EXECUTIVE

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,564,265	2,569,748	2,575,340	2,581,044
	DD - GENERAL EXPENSES	55,000	55,000	55,000	55,000
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	225,000
	<b>EXPENSE Total</b>	<b>2,844,265</b>	<b>2,849,748</b>	<b>2,855,340</b>	<b>2,861,044</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	2,646,654	2,761,351	2,857,452	2,941,219
	BB - EQUIPMENT	1,000	1,000	1,000	1,000
	DD - GENERAL EXPENSES	2,020,506	2,020,506	2,020,506	2,020,506
	DE - CONTRACTUAL SERVICES	2,850	2,850	2,850	2,850
	<b>EXPENSE Total</b>	<b>4,671,010</b>	<b>4,785,707</b>	<b>4,881,808</b>	<b>4,965,575</b>
<b>REVENUE</b>					
	BJ - INTERDEPT REVENUES	1,309,089	1,309,089	1,309,089	1,309,089
	<b>REVENUE Total</b>	<b>1,309,089</b>	<b>1,309,089</b>	<b>1,309,089</b>	<b>1,309,089</b>



# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## CL - COUNTY CLERK

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	6,139,024	6,473,166	6,750,947	6,991,260
	BB - EQUIPMENT	98,149	98,149	98,149	98,149
	DD - GENERAL EXPENSES	344,398	344,398	344,398	344,398
	DE - CONTRACTUAL SERVICES	325,000	325,000	325,000	325,000
<b>EXPENSE Total</b>		<b>6,906,571</b>	<b>7,240,713</b>	<b>7,518,494</b>	<b>7,758,807</b>
<b>REVENUE</b>					
	BD - FINES & FORFEITS	200,000	200,000	200,000	200,000
	BH - DEPT REVENUES	23,932,250	23,932,250	23,932,250	23,932,250
<b>REVENUE Total</b>		<b>24,132,250</b>	<b>24,132,250</b>	<b>24,132,250</b>	<b>24,132,250</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## CO - COUNTY COMPTROLLER

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	7,246,903	7,638,159	7,963,622	8,245,355
	BB - EQUIPMENT	100,000	100,000	100,000	100,000
	DD - GENERAL EXPENSES	150,000	150,000	150,000	150,000
	DE - CONTRACTUAL SERVICES	564,000	564,000	564,000	564,000
<b>EXPENSE Total</b>		<b>8,060,903</b>	<b>8,452,159</b>	<b>8,777,622</b>	<b>9,059,355</b>
<b>REVENUE</b>					
	BF - RENTS & RECOVERIES	250,000	250,000	250,000	250,000
	BH - DEPT REVENUES	16,300	16,300	16,300	16,300
<b>REVENUE Total</b>		<b>266,300</b>	<b>266,300</b>	<b>266,300</b>	<b>266,300</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## CS - CIVIL SERVICE

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	4,760,368	5,058,894	5,307,299	5,522,394
	DD - GENERAL EXPENSES	238,161	238,161	238,161	238,161
	DE - CONTRACTUAL SERVICES	19,950	19,950	19,950	19,950
	HH - INTERFD CHGS INTERFUND CHARGES	10,000	10,000	10,000	10,000
	<b>EXPENSE Total</b>	<b>5,028,479</b>	<b>5,327,005</b>	<b>5,575,410</b>	<b>5,790,505</b>
<b>REVENUE</b>					
	BH - DEPT REVENUES	335,000	335,000	335,000	335,000
	<b>REVENUE Total</b>	<b>335,000</b>	<b>335,000</b>	<b>335,000</b>	<b>335,000</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## CT - COURTS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AB - FRINGE BENEFITS	2,117,499	2,280,071	2,456,034	2,646,516
<b>EXPENSE Total</b>		<b>2,117,499</b>	<b>2,280,071</b>	<b>2,456,034</b>	<b>2,646,516</b>
<b>REVENUE</b>					
	BG - REVENUE OFFSET TO EXPENSE	284,573	284,573	284,573	284,573
	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,832,926	1,832,926	1,832,926	1,832,926
<b>REVENUE Total</b>		<b>2,117,499</b>	<b>2,117,499</b>	<b>2,117,499</b>	<b>2,117,499</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## DA - DISTRICT ATTORNEY

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	29,569,934	30,358,433	31,062,762	31,715,186
	BB - EQUIPMENT	62,487	62,487	62,487	62,487
	DD - GENERAL EXPENSES	1,067,470	1,067,470	1,067,470	1,067,470
	DE - CONTRACTUAL SERVICES	1,177,500	1,177,500	1,177,500	1,177,500
<b>EXPENSE Total</b>		<b>31,877,391</b>	<b>32,665,890</b>	<b>33,370,219</b>	<b>34,022,643</b>
<b>REVENUE</b>					
	BE - INVEST INCOME	100	100	100	100
	BF - RENTS & RECOVERIES	1,424,045	1,424,045	1,424,045	1,424,045
	BH - DEPT REVENUES	25,000	25,000	25,000	25,000
	BJ - INTERDEPT REVENUES	262,220	262,220	262,220	262,220
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	34,405	34,405	34,405	34,405
	SA - STATE AID REIMBURSEMENT OF EXPENSES	41,678	41,678	41,678	41,678
<b>REVENUE Total</b>		<b>1,787,448</b>	<b>1,787,448</b>	<b>1,787,448</b>	<b>1,787,448</b>

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# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN

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## DS - DEBT SERVICE

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
EXPENSE					
	HD - DEBT SERVICE CHARGEBACKS	308,788,949	332,951,738	353,601,483	357,173,303
<b>EXPENSE Total</b>		<b>308,788,949</b>	<b>332,951,738</b>	<b>353,601,483</b>	<b>357,173,303</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## EL - BOARD OF ELECTIONS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	12,370,492	12,770,041	13,107,215	13,403,112
	BB - EQUIPMENT	58,184	58,184	58,184	58,184
	DD - GENERAL EXPENSES	823,970	823,970	823,970	823,970
	DE - CONTRACTUAL SERVICES	549,000	549,000	549,000	549,000
<b>EXPENSE Total</b>		<b>13,801,646</b>	<b>14,201,195</b>	<b>14,538,369</b>	<b>14,834,266</b>
<b>REVENUE</b>					
	BF - RENTS & RECOVERIES	120,000	120,000	120,000	120,000
	BH - DEPT REVENUES	35,000	35,000	35,000	35,000
<b>REVENUE Total</b>		<b>155,000</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## EM - EMERGENCY MANAGEMENT

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	556,199	563,216	569,061	574,127
	DD - GENERAL EXPENSES	20,000	20,000	20,000	20,000
	DE - CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000
<b>EXPENSE Total</b>		<b>586,199</b>	<b>593,216</b>	<b>599,061</b>	<b>604,127</b>
<b>REVENUE</b>					
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	519,000	519,000	519,000	519,000
<b>REVENUE Total</b>		<b>519,000</b>	<b>519,000</b>	<b>519,000</b>	<b>519,000</b>



# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## FB - FRINGE BENEFIT

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AB - FRINGE BENEFITS	200,351,921	228,452,562	243,380,336	258,482,853
	<b>EXPENSE Total</b>	<b>200,351,921</b>	<b>228,452,562</b>	<b>243,380,336</b>	<b>258,482,853</b>
<b>REVENUE</b>					
	BG - REVENUE OFFSET TO EXPENSE	2,603,854	2,603,854	2,603,854	2,603,854
	<b>REVENUE Total</b>	<b>2,603,854</b>	<b>2,603,854</b>	<b>2,603,854</b>	<b>2,603,854</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## HE - HEALTH DEPARTMENT

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	15,958,839	16,954,231	17,783,227	18,501,663
	BB - EQUIPMENT	27,560	27,560	27,560	27,560
	DD - GENERAL EXPENSES	1,792,746	1,792,746	1,792,746	1,792,746
	DE - CONTRACTUAL SERVICES	1,153,632	1,153,632	1,153,632	1,153,632
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER DEPARTMENTAL CHARGES	7,752,148	7,752,148	7,752,148	7,752,148
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	171,304,000	175,600,208	180,005,834	184,523,700
	<b>EXPENSE Total</b>	<b>202,988,925</b>	<b>208,280,525</b>	<b>213,515,146</b>	<b>218,751,448</b>
<b>REVENUE</b>					
	BC - PERMITS & LICENSES	4,285,135	4,285,135	4,285,135	4,285,135
	BD - FINES & FORFEITS	277,815	277,815	277,815	277,815
	BF - RENTS & RECOVERIES	807,250	807,250	807,250	807,250
	BH - DEPT REVENUES	11,653,732	11,653,732	11,653,732	11,653,732
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	579,266	579,266	579,266	579,266
	SA - STATE AID REIMBURSEMENT OF EXPENSES	99,111,000	101,459,747	103,869,032	106,340,431
	<b>REVENUE Total</b>	<b>116,714,198</b>	<b>119,062,945</b>	<b>121,472,230</b>	<b>123,943,629</b>

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# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN

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## HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
EXPENSE					
	AA - SALARIES, WAGES & FEES	316,137	315,394	314,637	313,864
	DD - GENERAL EXPENSES	7,225	7,225	7,225	7,225
	HF - INTER DEPARTMENTAL CHARGES	1,098,351	1,098,351	1,098,351	1,098,351
<b>EXPENSE Total</b>		<b>1,421,713</b>	<b>1,420,970</b>	<b>1,420,213</b>	<b>1,419,440</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## HP - PHYSICALLY CHALLENGED

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	304,637	306,161	307,716	309,301
	BB - EQUIPMENT	1,000	1,000	1,000	1,000
	DD - GENERAL EXPENSES	16,170	16,170	16,170	16,170
	HF - INTER DEPARTMENTAL CHARGES	358,651	358,651	358,651	358,651
<b>EXPENSE Total</b>		<b>680,458</b>	<b>681,982</b>	<b>683,537</b>	<b>685,122</b>
<b>REVENUE</b>					
	BD - FINES & FORFEITS	40,000	40,000	40,000	40,000
<b>REVENUE Total</b>		<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

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# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN

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## HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
EXPENSE					
	AA - SALARIES, WAGES & FEES	612,555	638,126	659,369	678,193
	DD - GENERAL EXPENSES	4,700	4,700	4,700	4,700
	DE - CONTRACTUAL SERVICES	14,250	14,250	14,250	14,250
<b>EXPENSE Total</b>		<b>631,505</b>	<b>657,076</b>	<b>678,319</b>	<b>697,143</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## IT - INFORMATION TECHNOLOGY

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	10,218,932	10,833,842	11,346,339	11,790,803
	DD - GENERAL EXPENSES	371,525	371,525	371,525	371,525
	DE - CONTRACTUAL SERVICES	9,751,369	9,751,369	9,751,369	9,751,369
	DF - UTILITY COSTS	4,459,820	4,997,843	5,041,246	5,085,083
	HF - INTER DEPARTMENTAL CHARGES	1,108,298	1,108,298	1,108,298	1,108,298
<b>EXPENSE Total</b>		<b>25,909,944</b>	<b>27,062,877</b>	<b>27,618,777</b>	<b>28,107,078</b>
<b>REVENUE</b>					
	BH - DEPT REVENUES	27,000	27,000	27,000	27,000
	BI - CAP BACKCHARGES	3,210,560	3,322,929	3,439,232	3,559,605
	BJ - INTERDEPT REVENUES	8,585,784	8,585,784	8,585,784	8,585,784
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	424,837	424,837	424,837	424,837
	SA - STATE AID REIMBURSEMENT OF EXPENSES	408,420	408,420	408,420	408,420
<b>REVENUE Total</b>		<b>12,656,601</b>	<b>12,768,970</b>	<b>12,885,273</b>	<b>13,005,646</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## LE - COUNTY LEGISLATURE

E/R EXPENSE	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
	AA - SALARIES, WAGES & FEES	6,018,626	6,255,622	6,259,337	6,262,820
	BB - EQUIPMENT	32,533	32,533	32,533	32,533
	DD - GENERAL EXPENSES	1,676,959	1,676,959	1,676,959	1,676,959
	DE - CONTRACTUAL SERVICES	1,067,774	1,067,774	1,067,774	1,067,774
<b>EXPENSE Total</b>		<b>8,795,893</b>	<b>9,032,889</b>	<b>9,036,603</b>	<b>9,040,087</b>

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# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN

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## LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
EXPENSE	AA - SALARIES, WAGES & FEES	395,842	396,599	397,371	398,158
	DD - GENERAL EXPENSES	8,106	8,106	8,106	8,106
	DE - CONTRACTUAL SERVICES	551,854	551,854	551,854	551,854
<b>EXPENSE Total</b>		<b>955,802</b>	<b>956,559</b>	<b>957,331</b>	<b>958,119</b>



# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## MA - OFFICE OF MINORITY AFFAIRS

E/R EXPENSE	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
	AA - SALARIES, WAGES & FEES	460,742	460,804	460,867	460,932
	BB - EQUIPMENT	725	725	725	725
	DD - GENERAL EXPENSES	12,923	12,923	12,923	12,923
	DE - CONTRACTUAL SERVICES	61,975	61,975	61,975	61,975
<b>EXPENSE Total</b>		<b>536,365</b>	<b>536,427</b>	<b>536,490</b>	<b>536,555</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## ME - MEDICAL EXAMINER

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	5,415,064	5,742,131	6,014,961	6,251,771
	BB - EQUIPMENT	6,712	6,712	6,712	6,712
	DD - GENERAL EXPENSES	385,270	385,270	385,270	385,270
	DE - CONTRACTUAL SERVICES	58,766	58,766	58,766	58,766
	HF - INTER DEPARTMENTAL CHARGES	1,115,660	1,115,660	1,115,660	1,115,660
<b>EXPENSE Total</b>		<b>6,981,472</b>	<b>7,308,539</b>	<b>7,581,369</b>	<b>7,818,178</b>
<b>REVENUE</b>					
	BH - DEPT REVENUES	20,000	20,000	20,000	20,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	166,130	166,130	166,130	166,130
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,149,746	2,149,746	2,149,746	2,149,746
<b>REVENUE Total</b>		<b>2,335,876</b>	<b>2,335,876</b>	<b>2,335,876</b>	<b>2,335,876</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## MI - MISCELLANEOUS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	1,726,000	1,760,520	1,795,730	11,262,994
	AB - FRINGE BENEFITS	25,947,755	27,728,140	29,655,102	31,740,977
	GA - LOCAL GOVT ASST PROGRAM	61,531,155	63,838,573	66,232,520	68,716,239
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HF - INTER DEPARTMENTAL CHARGES	6,269,751	6,269,751	6,269,751	6,269,751
	HH - INTERFD CHGS INTERFUND CHARGES	17,118,125	19,322,746	18,174,980	25,232,167
	NA - NCIFA EXPENDITURES	1,400,000	1,475,000	1,550,000	1,625,000
	OO - OTHER EXPENSE	94,479,925	35,736,263	37,373,620	39,143,747
<b>EXPENSE Total</b>		<b>221,472,711</b>	<b>169,130,993</b>	<b>174,051,703</b>	<b>196,990,876</b>
<b>REVENUE</b>					
	BF - RENTS & RECOVERIES	20,000	20,000	20,000	20,000
	BG - REVENUE OFFSET TO EXPENSE	14,332,799	14,332,799	14,332,799	14,332,799
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	17,118,125	19,322,746	18,174,980	25,232,167
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	136,600	136,600	136,600	136,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,480,934	2,480,934	2,480,934	2,480,934
<b>REVENUE Total</b>		<b>34,088,458</b>	<b>36,293,079</b>	<b>35,145,313</b>	<b>42,202,500</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## PA - PUBLIC ADMINISTRATOR

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	501,638	520,788	536,725	550,527
	DD - GENERAL EXPENSES	5,690	5,690	5,690	5,690
	DE - CONTRACTUAL SERVICES	13,643	13,643	13,643	13,643
	<b>EXPENSE Total</b>	<b>520,971</b>	<b>540,121</b>	<b>556,058</b>	<b>569,860</b>
<b>REVENUE</b>					
	BH - DEPT REVENUES	400,000	400,000	400,000	400,000
	<b>REVENUE Total</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## PB - PROBATION

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	17,554,733	18,661,117	19,585,832	20,389,964
	BB - EQUIPMENT	17,712	17,712	17,712	17,712
	DD - GENERAL EXPENSES	145,996	145,996	145,996	145,996
	DE - CONTRACTUAL SERVICES	318,775	318,775	318,775	318,775
	HF - INTER DEPARTMENTAL CHARGES	800	800	800	800
<b>EXPENSE Total</b>		<b>18,038,016</b>	<b>19,144,400</b>	<b>20,069,115</b>	<b>20,873,247</b>
<b>REVENUE</b>					
	BH - DEPT REVENUES	1,833,500	1,833,500	1,833,500	1,833,500
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	188,000	188,000	188,000	188,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,850,000	2,850,000	2,850,000	2,850,000
<b>REVENUE Total</b>		<b>4,871,500</b>	<b>4,871,500</b>	<b>4,871,500</b>	<b>4,871,500</b>

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# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN

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## PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
EXPENSE					
	AA - SALARIES, WAGES & FEES	780,940	781,674	782,423	783,186
	DD - GENERAL EXPENSES	38,280	38,280	38,280	38,280
	DE - CONTRACTUAL SERVICES	28,500	28,500	28,500	28,500
<b>EXPENSE Total</b>		<b>847,720</b>	<b>848,454</b>	<b>849,203</b>	<b>849,966</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	13,883,431	14,496,277	15,007,516	15,451,276
	BB - EQUIPMENT	235,400	235,400	235,400	235,400
	DD - GENERAL EXPENSES	989,400	989,400	989,400	989,400
	DE - CONTRACTUAL SERVICES	2,676,071	2,676,071	2,676,071	2,676,071
	HF - INTER DEPARTMENTAL CHARGES	80,000	80,000	80,000	80,000
	<b>EXPENSE Total</b>	<b>17,864,302</b>	<b>18,477,148</b>	<b>18,988,387</b>	<b>19,432,147</b>
<b>REVENUE</b>					
	BF - RENTS & RECOVERIES	1,654,440	1,654,440	1,654,440	1,654,440
	BH - DEPT REVENUES	22,751,611	22,751,611	22,751,611	22,751,611
	TX - SPECIAL TAXS SPECIAL TAXES	675,000	675,000	675,000	675,000
	<b>REVENUE Total</b>	<b>25,081,051</b>	<b>25,081,051</b>	<b>25,081,051</b>	<b>25,081,051</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## PL - PLANNING

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	1,708,386	1,811,798	1,897,737	1,972,663
	DD - GENERAL EXPENSES	20,307	20,307	20,307	20,307
	DE - CONTRACTUAL SERVICES	81,493	81,493	81,493	81,493
	DG - VAR DIRECT EXPENSES	200,000	200,000	200,000	200,000
	HF - INTER DEPARTMENTAL CHARGES	1,007,320	1,007,320	1,007,320	1,007,320
	MM - MASS TRANSPORTATION	47,873,726	48,744,848	49,700,033	50,745,792
	OO - OTHER EXPENSE	75,000	75,000	75,000	75,000
<b>EXPENSE Total</b>		<b>50,966,232</b>	<b>51,940,767</b>	<b>52,981,890</b>	<b>54,102,575</b>
<b>REVENUE</b>					
	BD - FINES & FORFEITS	10,000	10,000	10,000	10,000
	BH - DEPT REVENUES	993,000	993,000	993,000	993,000
	BI - CAP BACKCHARGES	303,000	313,605	324,581	335,942
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	25,000	25,000	25,000	25,000
<b>REVENUE Total</b>		<b>1,331,000</b>	<b>1,341,605</b>	<b>1,352,581</b>	<b>1,363,942</b>



# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## PR - PURCHASING DEPARTMENT

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	1,260,698	1,335,969	1,398,686	1,453,064
	DD - GENERAL EXPENSES	16,109	16,109	16,109	16,109
	DE - CONTRACTUAL SERVICES	1,425	1,425	1,425	1,425
<b>EXPENSE Total</b>		<b>1,278,232</b>	<b>1,353,503</b>	<b>1,416,220</b>	<b>1,470,598</b>
<b>REVENUE</b>					
	BF - RENTS & RECOVERIES	100,000	100,000	100,000	100,000
	BH - DEPT REVENUES	20,500	20,500	20,500	20,500
	BJ - INTERDEPT REVENUES	291,311	291,311	291,311	291,311
<b>REVENUE Total</b>		<b>411,811</b>	<b>411,811</b>	<b>411,811</b>	<b>411,811</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	36,262,487	38,504,701	40,374,910	41,998,050
	AC - WORKERS COMPENSATION	1,900,743	1,900,743	1,900,743	1,900,743
	BB - EQUIPMENT	166,324	166,324	166,324	166,324
	DD - GENERAL EXPENSES	4,605,498	4,675,151	4,802,901	4,875,478
	DE - CONTRACTUAL SERVICES	8,489,009	8,489,009	8,489,009	8,489,009
	DF - UTILITY COSTS	27,401,896	29,043,189	29,257,904	28,886,274
	HF - INTER DEPARTMENTAL CHARGES	8,821,229	8,821,229	8,821,229	8,821,229
<b>EXPENSE Total</b>		<b>87,647,186</b>	<b>91,600,345</b>	<b>93,813,020</b>	<b>95,137,107</b>
<b>REVENUE</b>					
	BC - PERMITS & LICENSES	1,292,532	1,292,532	1,292,532	1,292,532
	BH - DEPT REVENUES	920,000	920,000	920,000	920,000
	BI - CAP BACKCHARGES	4,694,639	4,858,951	5,029,015	5,205,030
	BJ - INTERDEPT REVENUES	8,718,321	8,718,321	8,718,321	8,718,321
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	3,630,000	3,630,000	3,630,000	3,630,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	55,000	55,000	55,000	55,000
<b>REVENUE Total</b>		<b>19,310,492</b>	<b>19,474,804</b>	<b>19,644,868</b>	<b>19,820,883</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	567,580	588,589	606,146	621,411
	DD - GENERAL EXPENSES	95,786	95,786	95,786	95,786
	DE - CONTRACTUAL SERVICES	100,920	100,920	100,920	100,920
	OO - OTHER EXPENSE	14,226,930	14,724,873	15,240,243	15,773,652
<b>EXPENSE Total</b>		<b>14,991,216</b>	<b>15,510,168</b>	<b>16,043,095</b>	<b>16,591,768</b>
<b>REVENUE</b>					
	BF - RENTS & RECOVERIES	64,475,297	5,866,907	5,866,907	5,866,907
	BH - DEPT REVENUES	179,864	179,864	179,864	179,864
	BJ - INTERDEPT REVENUES	12,472,574	12,472,574	12,472,574	12,472,574
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	720,350	720,350	720,350	720,350
<b>REVENUE Total</b>		<b>77,848,085</b>	<b>19,239,695</b>	<b>19,239,695</b>	<b>19,239,695</b>

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# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN

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## RM - RECORDS MANAGEMENT

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
EXPENSE	AA - SALARIES, WAGES & FEES	862,697	915,699	959,732	997,803
	BB - EQUIPMENT	1,000	1,000	1,000	1,000
	DD - GENERAL EXPENSES	159,971	159,971	159,971	159,971
	DE - CONTRACTUAL SERVICES	123,500	123,500	123,500	123,500
<b>EXPENSE Total</b>		<b>1,147,168</b>	<b>1,200,170</b>	<b>1,244,203</b>	<b>1,282,274</b>

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# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN

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## RS - RESERVES

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
REVENUE					
	BF - RENTS & RECOVERIES	10,500,000	7,500,000	7,500,000	7,500,000
REVENUE Total		10,500,000	7,500,000	7,500,000	7,500,000

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## RV - GENERAL FUND UNALLOCATED REVENUE

E/R REVENUE	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
	BD - FINES & FORFEITS	2,850,000	2,850,000	2,850,000	2,850,000
	BH - DEPT REVENUES	620,000	620,000	620,000	620,000
	BI - CAP BACKCHARGES	2,500,000	2,711,000	-	-
	BJ - INTERDEPT REVENUES	57,181,617	57,181,617	57,181,617	57,181,617
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,805,057	7,285,506	7,769,481	8,257,625
	BS - OTB PROFITS	1,500,000	1,500,000	1,500,000	1,500,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	20,320,336	20,320,336	20,320,336	20,320,336
	SA - STATE AID REIMBURSEMENT OF EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	TA - SALES TAX CO SALES TAX COUNTYWIDE	951,471,624	987,151,810	1,024,170,003	1,062,576,378
	TB - PART COUNTY SALES TAX PART COUNTY	71,864,510	74,559,429	77,355,408	80,256,236
	TL - PROPERTY TAX	174,506,692	174,506,692	174,506,692	174,506,692
	TO - OTB 5% TAX	5,000,000	5,000,000	5,000,000	5,000,000
<b>REVENUE Total</b>		<b>1,299,619,836</b>	<b>1,338,686,390</b>	<b>1,376,273,536</b>	<b>1,418,068,883</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	212,800	212,820	212,840	212,861
	DD - GENERAL EXPENSES	1,738	1,738	1,738	1,738
	DE - CONTRACTUAL SERVICES	29,070	29,070	29,070	29,070
	<b>EXPENSE Total</b>	<b>243,608</b>	<b>243,628</b>	<b>243,648</b>	<b>243,669</b>
<b>REVENUE</b>					
	BH - DEPT REVENUES	18,000	18,000	18,000	18,000
	<b>REVENUE Total</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	2,439,725	2,590,605	2,716,519	2,826,059
	DD - GENERAL EXPENSES	40,200	40,200	40,200	40,200
	DE - CONTRACTUAL SERVICES	15,412,300	15,412,300	15,412,300	15,412,300
	HF - INTER DEPARTMENTAL CHARGES	1,449,475	1,449,475	1,449,475	1,449,475
<b>EXPENSE Total</b>		<b>19,341,700</b>	<b>19,492,580</b>	<b>19,618,494</b>	<b>19,728,034</b>
<b>REVENUE</b>					
	BH - DEPT REVENUES	16,724	16,724	16,724	16,724
	BJ - INTERDEPT REVENUES	469,758	469,758	469,758	469,758
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	15,412,300	15,412,300	15,412,300	15,412,300
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,576,378	5,576,378	5,576,378	5,576,378
	SA - STATE AID REIMBURSEMENT OF EXPENSES	6,853,442	6,853,442	6,853,442	6,853,442
<b>REVENUE Total</b>		<b>28,328,602</b>	<b>28,328,602</b>	<b>28,328,602</b>	<b>28,328,602</b>



# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## SS - SOCIAL SERVICES

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	53,373,665	56,804,520	59,660,758	62,135,153
	BB - EQUIPMENT	36,630	36,630	36,630	36,630
	DD - GENERAL EXPENSES	1,201,783	1,201,796	1,201,819	1,201,832
	DE - CONTRACTUAL SERVICES	11,873,730	11,873,730	11,873,730	11,873,730
	DF - UTILITY COSTS	400	433	436	424
	HF - INTER DEPARTMENTAL CHARGES	23,069,160	23,069,160	23,069,160	23,069,160
	SS - RECIPIENT GRANTS	73,050,000	76,337,250	78,093,007	79,264,402
	TT - PURCHASED SERVICES	59,273,651	61,822,418	63,120,689	64,067,499
	WW - EMERGENCY VENDOR PAYMENTS	63,808,000	64,509,888	65,154,987	65,806,537
	XX - MEDICAID	242,763,290	245,763,290	248,763,290	251,763,290
	<b>EXPENSE Total</b>	<b>528,450,309</b>	<b>541,419,115</b>	<b>550,974,504</b>	<b>559,218,656</b>
<b>REVENUE</b>					
	BH - DEPT REVENUES	11,995,000	11,995,000	11,995,000	11,995,000
	BJ - INTERDEPT REVENUES	110,000	110,000	110,000	110,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	124,088,855	109,446,288	110,814,366	111,922,510
	SA - STATE AID REIMBURSEMENT OF EXPENSES	88,705,159	90,035,736	91,161,183	92,072,795
	<b>REVENUE Total</b>	<b>224,899,014</b>	<b>211,587,024</b>	<b>214,080,550</b>	<b>216,100,305</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## TR - COUNTY TREASURER

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	2,683,259	2,833,624	2,958,916	3,067,551
	BB - EQUIPMENT	7,586	7,586	7,586	7,586
	DD - GENERAL EXPENSES	236,500	236,500	236,500	236,500
	DE - CONTRACTUAL SERVICES	113,866	113,866	113,866	113,866
<b>EXPENSE Total</b>		<b>3,041,211</b>	<b>3,191,575</b>	<b>3,316,867</b>	<b>3,425,503</b>
<b>REVENUE</b>					
	BA - INT PENALTY ON TAX	28,500,000	28,500,000	28,500,000	28,500,000
	BD - FINES & FORFEITS	12,000	12,000	12,000	12,000
	BE - INVEST INCOME	7,127,915	14,127,915	21,127,915	28,127,915
	BH - DEPT REVENUES	750,000	750,000	750,000	750,000
	BJ - INTERDEPT REVENUES	19,451	19,451	19,451	19,451
	TX - SPECIAL TAXS SPECIAL TAXES	3,200,000	3,200,000	3,200,000	3,200,000
<b>REVENUE Total</b>		<b>39,609,366</b>	<b>46,609,366</b>	<b>53,609,366</b>	<b>60,609,366</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	3,442,006	3,627,879	3,783,027	3,917,773
	BB - EQUIPMENT	12,200	12,200	12,200	12,200
	DD - GENERAL EXPENSES	339,288	339,288	339,288	339,288
	DE - CONTRACTUAL SERVICES	15,932,333	19,497,780	19,703,880	19,972,665
	HH - INTERFD CHGS INTERFUND CHARGES	61,626,000	61,626,000	61,626,000	61,626,000
	<b>EXPENSE Total</b>	<b>81,351,827</b>	<b>85,103,147</b>	<b>85,464,395</b>	<b>85,867,926</b>
<b>REVENUE</b>					
	BD - FINES & FORFEITS	89,626,000	73,893,998	67,520,183	67,520,183
	BI - CAP BACKCHARGES	86,046	89,058	92,175	95,401
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	29,010,345	29,010,345	29,010,345	29,010,345
	<b>REVENUE Total</b>	<b>118,722,391</b>	<b>102,993,401</b>	<b>96,622,703</b>	<b>96,625,929</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## VS - VETERANS SERVICES AGENCY

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	492,358	514,442	532,891	548,925
	DD - GENERAL EXPENSES	18,000	18,000	18,000	18,000
	DE - CONTRACTUAL SERVICES	665	665	665	665
	HF - INTER DEPARTMENTAL CHARGES	1,207,273	1,207,273	1,207,273	1,207,273
<b>EXPENSE Total</b>		<b>1,718,296</b>	<b>1,740,380</b>	<b>1,758,829</b>	<b>1,774,863</b>
<b>REVENUE</b>					
	BJ - INTERDEPT REVENUES	1,764,727	1,764,727	1,764,727	1,764,727
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	665	665	665	665
	SA - STATE AID REIMBURSEMENT OF EXPENSES	32,900	32,900	32,900	32,900
<b>REVENUE Total</b>		<b>1,798,292</b>	<b>1,798,292</b>	<b>1,798,292</b>	<b>1,798,292</b>

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT	2011 Adopted	2012 Plan	2013 Plan	2014 Plan
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	391,164	409,180	424,295	437,488
	DD - GENERAL EXPENSES	4,612	4,612	4,612	4,612
	DE - CONTRACTUAL SERVICES	6,609,223	6,609,223	6,609,223	6,609,223
	HF - INTER DEPARTMENTAL CHARGES	623,021	623,021	623,021	623,021
<b>EXPENSE Total</b>		<b>7,628,020</b>	<b>7,646,036</b>	<b>7,661,151</b>	<b>7,674,344</b>
<b>REVENUE</b>					
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	6,250,940	6,250,940	6,250,940	6,250,940
	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,168,602	1,168,602	1,168,602	1,168,602
<b>REVENUE Total</b>		<b>7,419,542</b>	<b>7,419,542</b>	<b>7,419,542</b>	<b>7,419,542</b>



## **APPENDICES**







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

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

Table A.1 below identifies the primary assumptions in the Fiscal 2011-2014 Multi-Year Financial Plan Update baseline.

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

<b>Expense / Revenue Category</b>	<b>Baseline Inflat</b>	<b>Explanation</b>
Wages	Variable	Reflect terms of existing contracts
Non-Police Pension Contribution	38.4%,5.05%,3.63%	Reflects State Comptroller's effective rate, and preliminary 2012 estimates
Police Pension Contribution	19.7%,5.66%,3.50%	Reflects State Comptroller's effective rate, and preliminary 2012 estimates
Health Insurance - Actives	8.5%,8.5%,8.5%	Reflects State Comptroller's effective rate, and preliminary 2012 estimates
Health Insurance - Retirees	8.5%,8.5%,8.5%	Reflects State Comptroller's effective rate, and preliminary 2012 estimates
Other-Than-Personal-Services	0%,0%,0%	
Utilities		
Light and Power	8.26%,0.58%,-2.74%	For 2012 - 2014 respectively, U.S. Dept of Energy Estimates
Brokered Gas	3.94%,-1.07%,-1.83%	For 2012 - 2014 respectively, U.S. Dept of Energy Estimates
Trigen	3.61%,0.30%,-0.20%	For 2012 - 2014 respectively, U.S. Dept of Energy Estimates
Fuel	6.92%,6.09%,4.11%	For 2012 - 2014 respectively, U.S. Dept of Energy Estimates
Water	2.96%,2.96%,2.96%	For 2012 - 2014 respectively, U.S. Dept of Energy Estimates
Telephone	1%,1%,1%	For 2012 - 2014 respectively
Medicaid	\$3m,\$3m,\$3m	Reflects most current caseload information
Social Services Entitlements	Variable (4.5%,4.3%,1.5%)	Reflects most current caseload information
Special Education Program	Variable (2.0%,2.7%)	Reflects most current caseload information
State Aid	Variable	Variable based upon reimbursement formula
Federal Aid	Variable	Variable based upon reimbursement formula
Sales Tax	3.75%,3.75%,3.75%	3.75% in 2011, 3.75% in 2012, 3.75% in 2013, 3.75% in 2014
Property Tax	None	No property tax increase in the baseline

# FISCAL 2011–2014 ADOPTED MULTI-YEAR FINANCIAL PLAN



## APPENDIX B: BORROWING SCHEDULE

*Nassau County  
2011 Budget and the 2011-2014 Multi Year Plan  
Debt Service Assumptions Schedule  
September 15, 2010*

<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	
<b>2010 Remaining</b>									
<u>Capital Borrowings <sup>2,3</sup></u>									
Capital-General	40,000,000	12/15/10	06/01/11	12/01/11	12/01/30	10.39	Fixed	5.75%	
Capital-SSWRD <sup>4</sup>	15,000,000	12/15/10	06/01/11	12/01/11	12/01/35	13.43	Fixed	5.75%	
Environmental Bond Act	43,000,000	12/15/10	06/01/11	12/01/11	12/01/30	12.20	Fixed	5.75%	
Judgments & Settlements	60,000,000	12/15/10	06/01/11	12/01/11	12/01/20	7.68	Fixed	5.75%	
	158,000,000	Total							
<u>Cash Flow Borrowings <sup>1</sup></u>									
Tax Anticipation Notes	225,000,000	12/15/10	11/01/11	N/A	11/01/11	0.92	Fixed	2.50%	
<b>2011</b>									
<u>Capital Borrowings <sup>2,3</sup></u>									
Capital-General	106,000,000	01/01/11	10/01/11	04/01/12	04/01/31	10.56	Fixed	6.00%	
Capital-SSWRD <sup>4</sup>	44,000,000	01/01/11	10/01/11	04/01/12	04/01/36	13.25	Fixed	6.00%	
Environmental Bond Act	-	01/01/11	10/01/11	04/01/12	04/01/31	12.13	Fixed	6.00%	
Judgments & Settlements	95,000,000	01/01/11	10/01/11	04/01/12	04/01/21	7.91	Fixed	6.00%	
	245,000,000	Total							
<u>Cash Flow Borrowings <sup>1</sup></u>									
RANs (New)	240,000,000	06/01/12	05/01/13	N/A	05/01/13	0.92	Fixed	3.00%	
TAN (New)	150,000,000	12/01/11	11/01/12	N/A	11/01/12	0.92	Fixed	3.00%	
	390,000,000								
<b>2012</b>									
<u>Capital Borrowings <sup>2,3</sup></u>									
Capital-General	137,000,000	01/01/12	10/01/12	04/01/13	04/01/32	10.38	Fixed	6.25%	
Capital-SSWRD <sup>4</sup>	60,000,000	01/01/12	10/01/12	04/01/13	04/01/37	12.96	Fixed	6.25%	
Environmental Bond Act	-	01/01/12	10/01/12	04/01/13	04/01/32	11.90	Fixed	6.25%	
Judgments & Settlements	70,000,000	01/01/12	10/01/12	04/01/13	04/01/22	7.82	Fixed	6.25%	
	267,000,000	Total							
<u>Cash Flow Borrowings <sup>1</sup></u>									
RANs (New)	240,000,000	06/01/12	05/01/13	N/A	05/01/13	0.92	Fixed	4.00%	
TAN (New)	150,000,000	12/01/12	11/01/13	N/A	11/01/13	0.92	Fixed	4.00%	
	390,000,000								
<b>2013</b>									
<u>Capital Borrowings <sup>2,3</sup></u>									
Capital-General	128,000,000	01/01/13	10/01/13	04/01/14	04/01/33	10.22	Fixed	6.50%	
Capital-SSWRD <sup>4</sup>	50,000,000	01/01/13	10/01/13	04/01/14	04/01/38	12.67	Fixed	6.50%	
Environmental Bond Act	-	01/01/13	10/01/13	04/01/14	04/01/33	11.68	Fixed	6.50%	
Judgments & Settlements	45,000,000	01/01/13	10/01/13	04/01/14	04/01/23	7.74	Fixed	6.50%	
	223,000,000	Total							
<u>Cash Flow Borrowings <sup>1</sup></u>									
RANs (New)	240,000,000	06/01/13	05/01/14	N/A	05/01/14	0.92	Fixed	4.50%	
TAN (New)	150,000,000	12/01/13	11/01/14	N/A	11/01/14	0.92	Fixed	4.50%	
	390,000,000								
<b>2014</b>									
<u>Capital Borrowings <sup>2,3</sup></u>									
Capital-General	114,000,000	04/01/14	10/01/14	04/01/15	04/01/34	12.54	Fixed	6.50%	
Capital-SSWRD <sup>4</sup>	39,000,000	04/01/14	10/01/14	04/01/15	04/01/39	12.54	Fixed	6.50%	
Environmental Bond Act	-	04/01/14	10/01/14	04/01/15	04/01/34	12.54	Fixed	6.50%	
Judgments & Settlements	20,000,000	04/01/14	10/01/14	04/01/15	04/01/24	12.54	Fixed	6.50%	
	173,000,000	Total							
<u>Cash Flow Borrowings <sup>1</sup></u>									
RANs (New)	240,000,000	06/01/14	05/01/15	N/A	05/01/15	0.92	Fixed	4.50%	
TAN (New)	150,000,000	12/01/14	11/01/15	N/A	11/01/15	0.92	Fixed	4.50%	
	390,000,000								

<sup>1</sup> Estimated borrowing need

<sup>2</sup> Assumptions above were used to generate budget for debt service, size and timing of actual borrowing will vary.

<sup>3</sup> As warranted the County may substitute Bond Anticipation Notes for Bonds to finance the Capital Improvement Plan

<sup>4</sup> 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>2011-2014 MYP (Proposed)</i>				
<i>Baseline</i>				
	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>
<i>Existing Debt Service Obligations</i>				
<i>General Fund Obligations</i>				
Long Term Debt				
Principal	51,715,381	40,513,882	40,478,313	37,309,768
Interest	38,020,342	34,446,488	32,686,727	30,940,980
NIFA Set Asides				
Principal	113,438,573	135,102,661	141,582,147	141,115,418
Interest	67,782,497	62,472,352	56,139,594	49,574,405
Fees	3,367,313	3,367,313	3,302,779	3,020,124
Total	274,324,107	275,902,695	274,189,561	261,960,695
<i>Parks And Recreation</i>				
Long Term Debt				
Principal	7,632,501	3,518,270	3,092,138	2,842,838
Interest	1,684,609	1,443,968	1,308,893	1,195,109
NIFA Set Asides				
Principal	3,174,986	3,309,507	3,201,758	3,096,587
Interest	1,625,766	1,477,516	1,321,742	1,174,724
Fees	93,991	93,991	92,190	84,300
Total	14,211,853	9,843,253	9,016,721	8,393,558
<i>Envirmental Bond Fund</i>				
Long Term Debt				
Principal	2,670,744	3,193,870	3,322,363	3,531,111
Interest	4,572,153	4,430,220	4,310,128	4,192,512
NIFA Set Asides				
Principal	757,879	713,205	835,777	914,972
Interest	361,084	327,355	295,589	257,174
Fees	5,973	5,973	5,858	5,357
Total	8,367,832	8,670,622	8,769,715	8,901,126
<i>Police District</i>				
Long Term Debt				
Principal	831,897	872,560	916,283	1,045,493
Interest	910,472	869,109	826,195	781,863
NIFA Set Asides				
Principal	51,963	35,889	39,020	47,949
Interest	26,547	24,223	22,659	20,938
Fees	1,136	1,136	1,114	1,019
Total	1,822,015	1,802,917	1,805,272	1,897,262
<i>Police Headquarters</i>				
Long Term Debt				
Principal	3,646,770	2,754,561	2,440,955	2,509,896
Interest	2,279,464	2,141,226	2,033,717	1,934,244
NIFA Set Asides				
Principal	1,456,687	1,527,795	1,459,693	1,489,071
Interest	809,222	740,631	668,776	603,447
Fees	60,628	60,628	59,466	54,377
Total	8,252,771	7,224,842	6,662,607	6,591,035



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

	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>
<b><i>Fire Prevention Fund</i></b>				
Long Term Debt				
Principal	125,926	71,781	73,264	68,771
Interest	20,047	13,020	9,254	5,412
NIFA Set Asides				
Principal	158,304	158,368	134,203	123,921
Interest	67,223	59,594	51,958	45,717
Fees	3,852	3,852	3,778	3,455
Total	375,352	306,615	272,457	247,276
<b><i>Community College</i></b>				
Long Term Debt				
Principal	1,602,360	1,034,032	984,865	672,221
Interest	770,503	710,679	664,886	620,811
NIFA Set Asides				
Principal	1,987,959	2,159,133	2,111,824	1,728,348
Interest	753,357	658,739	553,306	450,661
Fees	24,718	24,718	24,244	22,169
Total	5,138,897	4,587,301	4,339,125	3,494,211
<b><i>Water related project</i></b>				
Long Term Debt				
Principal	1,541,659	1,205,772	835,526	830,156
Interest	1,137,259	1,069,051	1,021,271	985,124
NIFA Set Asides				
Principal	1,417,922	1,632,917	1,607,173	1,503,951
Interest	712,164	645,960	567,740	492,198
Fees	39,278	39,278	38,525	35,228
Total	4,848,283	4,592,978	4,070,235	3,846,658
<b><i>Sewer related project</i></b>				
Long Term Debt				
Principal	2,659,273	1,882,491	1,473,661	1,483,516
Interest	1,506,077	1,407,606	1,337,250	1,276,858
NIFA Set Asides				
Principal	1,829,059	2,068,858	1,955,072	2,069,782
Interest	1,262,021	1,177,428	1,081,797	996,544
Fees	94,926	94,926	93,107	85,139
Total	7,351,356	6,631,309	5,940,887	5,911,839
<b><i>Total General Improvement</i></b>				
Long Term Debt				
Principal	72,426,511	55,047,220	53,617,368	50,293,771
Interest	50,900,926	46,531,366	44,198,322	41,932,912
Less: Existing Water Related				
Less: Series 1993 Retirement Bonds				
Defeasance	-	-	-	-
Total	123,327,437	101,578,586	97,815,690	92,226,683



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

	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>
<b><i>Total Existing NIFA</i></b>				
Principal	124,273,333	146,708,333	152,926,667	152,090,000
Interest	73,399,880	67,583,797	60,703,161	53,615,809
Fees	3,691,816	3,691,816	3,621,063	3,311,168
<b>Total</b>	<b>201,365,029</b>	<b>217,983,946</b>	<b>217,250,891</b>	<b>209,016,978</b>
Expense of Loans	5,000,000	4,272,000	3,568,000	2,768,000
Short Term Interest				
RAN Interest	2,530,208	6,600,000	8,800,000	9,900,000
TAN Interest	5,156,250	4,125,000	5,500,000	6,187,500
<b>Total</b>	<b>7,686,458</b>	<b>10,725,000</b>	<b>14,300,000</b>	<b>16,087,500</b>
<b>Total General Obligation</b>	<b>337,378,924</b>	<b>334,559,532</b>	<b>332,934,580</b>	<b>320,099,161</b>
<b>TOTAL EXISTING OBLIGATION</b>	<b>337,378,924</b>	<b>334,559,532</b>	<b>332,934,580</b>	<b>320,099,161</b>
<b><i>Future Obligations</i></b>				
General Capital				
Principal	1,120,000	4,005,000	7,800,000	11,500,000
Interest	5,480,000	12,792,100	20,879,813	28,153,831
SSWRD				
Principal	420,000	1,620,000	3,270,000	4,730,000
Interest	2,182,500	5,318,100	8,671,319	11,318,581
Judgments				
Principal	1,920,000	9,175,000	14,930,000	19,160,000
Interest	4,287,500	9,000,250	11,929,125	13,006,369
Environmental Bond Act				
Principal	1,200,000	1,270,000	1,345,000	1,420,000
Interest	2,472,500	2,403,500	2,330,475	2,253,138
<b>Total Future Obligations</b>				
Principal	4,660,000	16,070,000	27,345,000	36,810,000
Interest	14,422,500	29,513,950	43,810,731	54,731,919
<b>Total</b>	<b>19,082,500</b>	<b>45,583,950</b>	<b>71,155,731</b>	<b>91,541,919</b>
<b>TOTAL COUNTY DEBT SERVICE</b>	<b>356,461,424</b>	<b>380,143,482</b>	<b>404,090,312</b>	<b>411,641,079</b>



APPENDIX D

NASSAU COMMUNITY COLLEGE  
Fiscal 2010-2014 Multi-Year Financial Plan

	Adopted 2010 Budget	2010 Projection (a) as of 8/11/10	Adopted 2011 Budget	2012 Projected	2013 Projected	2014 Projected
<b>OPERATING EXPENSES:</b>						
Salaries	131,307,833	129,242,110	129,410,450	135,492,741	141,860,900	148,953,945
Fringe Benefits	43,987,109	44,417,724	47,481,621	50,330,518	53,350,349	56,551,370
Increased Fringe from Optional Retirement Plan	774,823					
Increased Fringe from MTA Payroll Tax						
Equipment	1,797,542	2,200,000	1,600,000	1,648,000	1,697,440	1,748,363
General Expenses	7,798,956	9,400,000	8,775,000	9,038,250	9,309,398	9,588,679
Contractual	6,794,515	7,039,970	6,650,000	6,849,500	7,054,985	7,266,635
Utility Costs (Telephone & Other)	1,582,500	1,582,500	1,575,156	1,622,411	1,671,083	1,721,215
Utility Costs (LIPA)	4,810,000	4,100,000	4,200,000	4,410,000	4,630,500	4,862,025
Interfund Charges	3,534,000	3,100,000	3,200,000	3,360,000	3,528,000	3,704,400
Other	55,000	55,000	55,000	55,000	55,000	55,000
Lease of ENDO Building- Rent&Other	999,750					
Lease of 900 Stewart(Including Utilities)						
Banner Maintenance	700,000					
Total Operating Expenses	204,142,028	201,137,304	202,947,227	212,806,420	223,157,655	234,451,633
% growth				104.9%	104.9%	105.1%
<b>OPERATING REVENUES:</b>						
Investment Income	550,000	180,000	200,000	275,000	350,000	400,000
Rents & Recoveries	950,000	580,000	950,000	950,000	950,000	950,000
Revenue Offset to Expenses	3,921,000	3,450,000	4,000,000	3,700,000	3,775,000	4,250,000
Service Fees	5,634,000	5,600,000	5,324,000	5,750,000	5,800,000	5,850,000
Student Revenues	72,931,586	74,550,028	77,826,901	78,350,392	78,350,392	78,350,392
Revenue in Lieu of Spons Share	14,885,000	14,100,000	14,133,758	14,382,000	14,450,000	14,550,000
Federal Aid	250,000	250,000	250,000	250,000	250,000	250,000
State Operating Aid- Base Rate + \$100,000 hi	49,918,893	48,017,587	45,461,560	43,835,068	43,835,068	43,835,068
State Rental Aid (50% assumption)Endo 418,375	406,125		406,125	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	2,488,541	3,322,856	2,188,883	0	0	0
Total Operating Revenue	204,142,028	202,257,354	202,947,227	200,142,718	200,410,718	201,085,718
Operations Gain (Loss)- (Baseline Operating Results)*	0	1,120,050	b	(12,663,702)	(22,746,936)	(33,365,914)

\* The Baseline Operating Results for future years is before the recognition of the impact of increased enrollment (except 2010), State Aid, Sponsor Support, Tuition or other revenue enhancement or cost savings measures.

a - Preliminary - does not include balance of activity for the remainder of the year not captured in the projection. Significant items for the Accounts Receivable write - off, Summer Chargebacks and Trigen utility charges are estimated and differences from those estimates can have a material impact on the projection.

b - The 2011 Budget included State Aid at \$2,360 per FTE. That amount assumed a \$100 increase to the Governor's proposal which did not materialize and causes a shortfall of approximately \$1,922,100 in 2011. It is reflected in 2012,13,14 above.

Current Assumptions: (in Body)	2010	2011	2012	2013	2014
Enrollment Increase	5.020%	0.000%	0.000%	0.000%	0.000%
# FTE's (2009= 18,426.8);2010=8/11/10 proj;2011=proj at time	19,351.8	19,221.0	19,351.8	19,351.8	19,351.8
Base Aid per FTE (\$2,675 1st. Qtr.)	2,545	2,260	2,260	2,260	2,260
Increase in FT Tuition		0	0	0	0
FT Tuition	3,622	3,732	3,732	3,732	3,732
Prop Tax Increase		0.00%	0.00%	0.00%	0.00%

Tuition revenue - Budgeted AUDIT TRAIL	74,046,191	2010 projection at time of Bud prep = Mar 2010
	110/3622	Tuition increase
	2%	Enrollment assumption
	2011 budget	77,820,851 diff due to rounding
2011 Projected and outyear amounts	74,550,028	2010 projection at 8/11/2010
	110/3622	Tuition increase
	2%	Enrollment assumption
	2011 Projection	78,350,392

State Aid - Base Aid is Calculated on Prior Year Projected FTE Enrollment		
2011 Budget	\$2,260	base rate
	19,221	FTEs
	\$100	reinstatement
		hi needs
		Adopted Bud
		\$100 non-reinst
		revised
2011 projection at 8/11/2010	\$2,260	base rate
	19,351.8	updated 2010 FTEs
	43,735,068	
	100,000	hi needs
	43,835,068	projected



APPENDIX D

NASSAU COMMUNITY COLLEGE  
Fiscal 2010-2014 Multi-Year Financial Plan

			<u>2012</u> <u>Projected</u>	<u>2013</u> <u>Projected</u>	<u>2014</u> <u>Projected</u>
<b>BASELINE (GAP)</b>			<b>(12,663,702)</b>	<b>(22,746,936)</b>	<b>(33,365,914)</b>
<b>GAP CLOSING MEASURES</b>					
1. Presidential Task Force					
A. Expense Reduction Target 2012					
B. Expense Reduction Target 2013					
C. Expense Reduction Target 2014					
D. Revenue Growth Target					
<b>Total Cost Reductions</b>			<b>-</b>	<b>-</b>	<b>-</b>
2. State					
Impact of the \$100 non reinstate is reflected in 2012,13,14 body	FTE in body				
A. Increase in State Aid Rate in 2012	0 = 2260	19,351.8	-	-	-
B. Increase in State Aid Rate in 2013	100 = 2360	19,351.8	100	1,935,180	1,935,180
C. Increase in State Aid Rate in 2014	100 = 2460	19,351.8	100	1,935,180	1,935,180
<b>Total State Aid</b>			<b>-</b>	<b>1,935,180</b>	<b>3,870,360</b>
3. Sponsor Support					
A. Increase in Sponsor Support 2012			3.90%	-	-
B. Increase in Sponsor Support 2013			3.90%	2,036,068	2,036,068
C. Increase in Sponsor Support 2014			3.90%	-	2,115,475
<b>Total Fund Balance</b>			<b>-</b>	<b>2,036,068</b>	<b>4,151,544</b>
4. Tuition- <i>(Note: Tuition rates may vary significantly from amounts shown)</i>					
Impact of inc enroll 2010 Summer is reflected in 2012,13,14 yrs body					
A. Increase in Tuition in 2012 from 3,732		\$ 150	3,190,385	3,190,385	3,190,385
B. Increase in Tuition in 2013 from 3,882		\$ 150	3,190,385	3,190,385	3,190,385
C. Increase in Tuition in 2014 from 4,032		\$ 150	3,190,385	3,190,385	3,190,385
<b>Total Tuition Increases</b>			<b>3,190,385</b>	<b>6,380,770</b>	<b>9,571,155</b>
5. Enrollment Increases- Student Revenue					
Enrollment 2011 incr to 19,605 (Per IR -9-8-10 email), 19,351.8 in Body		Increases			
A. Enrollment impact-Student Revenue 2012		1.31%	1,026,390	1,026,390	1,026,390
B. Enrollment impact-Student Revenue 2013		0.00%	-	-	-
C. Enrollment impact-Student Revenue 2014		0.00%	-	-	-
C. Enrollment impact-Student Revenue 2014		-0.50%	-	-	(444,740)
<b>Total Enrollment impact-Student Revenue</b>			<b>1,026,390</b>	<b>1,026,390</b>	<b>581,650</b>
6. Enrollment Increases- State Aid					
A. Enrollment 2011 incr to 19,605 (Per IR -9-8-10 email), 19,351.8 in Body		253.2	572,232	572,232	572,232
B. 2012 Enrollment Increase-State Aid	2,360 11=19605	0.00	0	0	0
C. 2013 Enrollment Increase-State Aid	2,460 12=19605	0.00	0	0	0
D. 2014 Enrollment Increase-State Aid	2,560 13=19605	0.00	0	0	0
<b>Total Enrollment impact-State Aid</b>			<b>0</b>	<b>0</b>	<b>0</b>
7. Fund Balance					
A. Use of Fund Balance in 2012					
B. Use of Fund Balance in 2013					
C. Use of Fund Balance in 2014					
<b>Total Fund Balance</b>			<b>-</b>	<b>-</b>	<b>-</b>
8. Other Revenue Enhancements/ Savings Measures & Use of Fund Balance- To Be Determined					
A. 2012 Items			8,446,927	-	-
B. 2013 Items			-	11,368,528	-
C. 2014 Items			-	-	15,191,206
<b>Total Other</b>			<b>8,446,927</b>	<b>11,368,528</b>	<b>15,191,206</b>
<b>Total GAP Closers</b>			<b>12,663,702</b>	<b>22,746,936</b>	<b>33,365,915</b>
<b>Preliminary Balance Baseline GAP surplus/(deficit)</b>			<b>0</b>	<b>0</b>	<b>0</b>



APPENDIX E

NASSAU HEALTH CARE CORPORATION (FISCAL 2010-2013)  
(Provided by the Nassau Health Care Corporation)

**Nassau Health Care Corporation and Subsidiaries**  
**Fiscal 2010 - 2013 Multi-Year Financial Plan**  
**Consolidated**  
**(In Thousands)**

As of 4/29/2010

	Adopted 2010 <u>Budget</u>	As of 03/31/10 2010 <u>Projected</u>	2011 <u>Projected</u>	2012 <u>Projected</u>	2013 <u>Projected</u>
<b>Operating Revenues:</b>					
Net patient service revenue	406,767	391,689	398,164	404,736	411,407
NYS Intergovernmental transfer	57,981	113,592	107,933	102,033	102,033
Nassau County Billings	30,663	0	0	0	0
Historical Mission/Article VI Payments	18,000	5,000	5,000	5,000	5,000
Federal & State Aid	3,160	3,160	3,236	3,314	3,394
Miscellaneous	<u>15,940</u>	<u>15,928</u>	<u>16,025</u>	<u>16,124</u>	<u>16,224</u>
Total operating revenue	<u>532,511</u>	<u>529,369</u>	<u>530,358</u>	<u>531,207</u>	<u>538,058</u>
<b>Operating Expenses:</b>					
Salaries	248,710	249,091	251,257	254,108	256,997
Fringe Benefits	90,979	90,655	100,667	97,948	101,233
Supplies	26,705	26,451	27,244	28,062	28,904
Expenses	86,693	87,181	89,484	91,855	94,298
Utilities	26,462	24,759	25,280	25,812	26,355
Depreciation	17,818	17,568	19,568	21,568	23,568
Interest Expense	11,450	12,178	12,149	12,149	12,149
Bad Debt Expense	<u>44,929</u>	<u>41,881</u>	<u>42,510</u>	<u>43,147</u>	<u>43,794</u>
Total operating expenses	<u>553,746</u>	<u>549,764</u>	<u>568,159</u>	<u>574,649</u>	<u>587,298</u>
Gain (Loss) From Operations	<u>(21,235)</u>	<u>(20,395)</u>	<u>(37,801)</u>	<u>(43,442)</u>	<u>(49,240)</u>
<b>NonOperating Revenues:</b>					
Investment Income	<u>1,592</u>	<u>1,834</u>	<u>1,834</u>	<u>1,834</u>	<u>1,834</u>
BASELINE SURPLUS (GAP) AS OF January 1, 2010	<u>(19,643)</u>	<u>(18,561)</u>	<u>(35,967)</u>	<u>(41,608)</u>	<u>(47,406)</u>

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

**Major Assumptions**

- 1) Pension expense is projected at 11.9% for 2010, 14.2% for 2011, and 11.9 for 2012 & 2013.
- 2) Annual growth in health insurance premiums is approximately \$3,060 per year (8.5%)
- 3) Salary cost include 1.25% step increase each year and a cost of living (COLA) of 0% in 2010 through 2013.
- 4) Nassau County Mission Payment and Article VI funding is assumed to remain at \$18 million for 2010-2013 of which \$13 Million will be contribute to the IGT distribution.
- 5) Nassau County Billings exclude approximately \$10 Million of pass-through items such as Termination pay and Health Insurance for retirees 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 E

NASSAU HEALTH CARE CORPORATION (FISCAL 2010-2013)  
(Provided by the Nassau Health Care Corporation)

Nassau Health Care Corporation and Subsidiaries  
Fiscal 2009 - 2012 Multi-Year Financial Plan

As of 4/29/2010

Consolidated  
(In Thousands)

	Adopted 2010 Budget	As of 03/31/10 2010 Projected	2011 Projected	2012 Projected	2013 Projected
BASELINE SURPLUS (GAP) AS OF January 1, 2010	(19,643)	(18,561)	(35,967)	(41,608)	(47,406)

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

		2010	2010	2011	2012	2013	
NUMC	Dialysis Expansion - OPD	01/01/11	\$ 1,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
NUMC	Dialysis Expansion - I/P	01/01/11	\$ 2,100	\$ -	\$ 4,284	\$ 4,284	\$ 4,284
NUMC	Clinical Integration NSLIJ	01/01/11	\$ -	\$ -	\$ 6,000	\$ 10,000	\$ 15,000
NUMC	NYSDOH Psychiatric Rate Increase Part 2	01/01/10	\$ 1,500	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592
NUMC	Charge Capture	07/01/10	\$ 2,000	\$ 1,000	\$ 2,040	\$ 2,081	\$ 2,123
NUMC	NYS Budget Cuts		\$ -	\$ (2,422)	\$ (3,230)	\$ (3,295)	\$ (3,361)
NUMC	IGT Impact on Revenue Initiatives		\$ -	\$ -	\$ -	\$ (20)	\$ (3,156)
HC	Attain FQHC Status	07/01/10	\$ 750	\$ 750	\$ 1,500	\$ 1,500	\$ 1,500
NUMC	ARRA HIT Incentive payments	01/01/11	\$ -	\$ -	\$ 4,200	\$ 3,200	\$ 3,200
NUMC	Modernization Plan / Voluntary Physician Growth (300/500/700 in 2011-13)	01/01/11	\$ -	\$ -	\$ 4,050	\$ 6,750	\$ 9,450
AHP	New 320 Bed Nursing Home	01/01/11	\$ -	\$ -	\$ -	\$ -	\$ -
AHP	NH Rebasing Above Budget	01/01/10	\$ -	\$ -	\$ (2,000)	\$ (2,000)	\$ (2,000)
AHP	Postpone Regional Pricing		\$ -	\$ 7,052	\$ 7,052	\$ 7,052	\$ 7,052
AHP	HEAL 8	01/01/10	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -
NHCC	Expansion of Freeport & Hempstead Health Centers	01/01/09	\$ -	\$ -	\$ 1,100	\$ 1,650	\$ 2,200
	Sub-Total Revenue Initiatives		\$ 9,350	\$ 9,880	\$ 28,526	\$ 34,763	\$ 39,884

**Expense PEG**

NUMC	IGT Impact for Expense Initiatives		\$ -	\$ -	\$ -	\$ -	\$ (125)
NUMC	Health Insurance Rebate	01/01/10	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
NHCC	Overtime Reduction	01/01/11	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
NHCC	Contractual Service Reduction	01/01/11	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
NUMC	340B Inpatient	01/01/11	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
	Sub-Total Expense Initiatives		\$ 1,800	\$ 1,800	\$ 8,300	\$ 8,300	\$ 8,175
	Total Initiatives - Pending		\$ 11,150	\$ 11,680	\$ 36,826	\$ 43,063	\$ 48,059
	TOTAL SURPLUS/ (DEFICIT) AFTER GAP CLOSING MEASURES		\$ (8,493)	\$ (6,881)	\$ 859	\$ 1,455	\$ 653



**APPENDIX F**

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

<b>SEWER AND STORM WATER FINANCE AUTHORITY</b>					
<b>E/R</b>	<b>OBJECT</b>	<b>2011 Adopted</b>	<b>2012 Plan</b>	<b>2013 Plan</b>	<b>2014 Plan</b>
<b>EXPENSE</b>					
	DE - CONTRACTUAL SERVICES	950,000	950,000	950,000	950,000
	FF - INTEREST	7,992,356	7,678,894	7,309,831	6,956,531
	GG - PRINCIPAL	7,360,000	7,800,000	7,955,000	8,425,000
	LZ - TRANS OUT TO SSW FOR DEBT SERVICE	102,929,459	102,802,921	103,016,984	102,900,284
<b>EXPENSE Total</b>		<b>119,231,815</b>	<b>119,231,815</b>	<b>119,231,815</b>	<b>119,231,815</b>
<b>REVENUE</b>					
	BE - INVEST INCOME	200,000	200,000	200,000	200,000
	TL - PROPERTY TAX	119,031,815	119,031,815	119,031,815	119,031,815
<b>REVENUE Total</b>		<b>119,231,815</b>	<b>119,231,815</b>	<b>119,231,815</b>	<b>119,231,815</b>
<b>Surplus / (Deficit)</b>		-	-	-	-

<b>SEWER AND STORM WATER RESOURCE DISTRICT</b>					
<b>E/R</b>	<b>OBJECT</b>	<b>2011 Adopted</b>	<b>2012 Plan</b>	<b>2013 Plan</b>	<b>2014 Plan</b>
<b>EXPENSE</b>					
	AA - SALARIES, WAGES & FEES	19,124,472	20,301,007	21,286,688	22,880,533
	AB - FRINGE BENEFITS	9,684,548	10,794,274	11,549,750	12,337,237
	BB - EQUIPMENT	329,500	329,500	329,500	329,500
	DD - GENERAL EXPENSES	14,731,643	14,788,766	14,893,536	14,953,058
	DE - CONTRACTUAL SERVICES	22,150,297	22,150,297	22,150,297	22,150,297
	DF - UTILITY COSTS	13,454,597	14,026,656	14,017,193	13,886,254
	FF - INTEREST	10,037,190	9,132,808	8,318,051	7,573,137
	GG - PRINCIPAL	17,771,989	16,366,244	14,434,000	13,803,000
	HH - INTERFD CHGS INTERFUND CHARGES	35,122,475	38,482,723	42,272,776	46,127,415
	OO - OTHER EXPENSE	21,082,379	21,095,512	21,108,973	21,122,771
<b>EXPENSE Total</b>		<b>163,489,090</b>	<b>167,467,788</b>	<b>170,360,765</b>	<b>175,163,201</b>
<b>REVENUE</b>					
	AA - FUND BALANCE	35,537,547	20,627,596	23,290,791	28,193,659
	BC - PERMITS & LICENSES	709,800	709,800	709,800	709,800
	BE - INVEST INCOME	1,338,556	1,338,556	1,338,556	1,338,556
	BF - RENTS & RECOVERIES	1,770,901	1,770,901	1,770,901	1,770,901
	BG - REVENUE OFFSET TO EXPENSE	164,805	164,805	164,805	164,805
	BH - DEPT REVENUES	20,604,110	39,604,110	39,604,110	39,604,110
	BI - CAP BACKCHARGES	433,912	449,099	464,817	481,086
	IF - INTERFUND	102,929,459	102,802,921	103,016,984	102,900,284
<b>REVENUE Total</b>		<b>163,489,090</b>	<b>167,467,788</b>	<b>170,360,764</b>	<b>175,163,201</b>
<b>Surplus / (Deficit)</b>		-	-	-	-