



NASSAU COUNTY

NEW YORK

EDWARD P. MANGANO
COUNTY EXECUTIVE

ADOPTED MULTI-YEAR FINANCIAL PLAN UPDATE FISCAL 2010-2013 MAY 1, 2010



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EXECUTIVE SUMMARY

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Overview

When the new administration completed its review and update to the Multi-year Plan (MYP) issued by the previous Administration, it discovered shocking levels of deficits beginning only months from now and growing disastrously into the future. Its review of the 2010-2013 MYP, adopted during October 2009, reveals that the finances of the County are dramatically worse than previously projected. Our review indicates that the County Executive has inherited a budget gap of \$133.2 million in 2010, \$286.5 million in 2011, and projected to grow to \$330.7 million in 2012 and \$378.3 million in 2013. Since January 1, 2010, County Executive Edward Mangano has been focused on managing the County to address the 2010 deficit and the deficits which soar beginning in 2011.

2010-13 MYP GAP UPDATE

Items	2010	2011	2012	2013
Estimated Baseline Gap (from 2010 -2013 Adopted MYP)	-	(127.0)	(176.1)	(213.6)
2009 Sales Tax Shortfall	(12.7)	(12.7)	(12.7)	(12.7)
Repeal of Home Energy Tax	(19.8)	(41.4)	(43.0)	(44.6)
Cigarette Tax (No State Implementation)	(16.0)	(16.0)	(16.0)	(16.0)
Initial 2010 Gap Openers	(48.5)	(70.1)	(71.7)	(73.3)
2009 Projected Surplus (Did not materialize)	(12.9)	0.0	0.0	0.0
Parks Revenue	(2.8)	(2.8)	(2.8)	(2.8)
State Aid	(4.6)	0.0	0.0	0.0
Part County Sales Tax	(7.2)	0.0	7.2	0.0
Fringe Benefits	(8.9)	0.0	0.0	0.0
Investment Income	(4.0)	0.0	0.0	0.0
NYSHIP Increase	0.0	(20.5)	(21.5)	(22.6)
Increased Pension Costs	0.0	(4.2)	(3.8)	(3.9)
Tax Certiorari Cost to \$100 Million	(25.0)	(50.0)	(50.0)	(50.0)
Overtime PD/CC	(11.0)	(11.0)	(11.0)	(11.0)
1st Quarter Adjustments	(8.3)	(1.0)	(1.0)	(1.0)
Subtotal - 2010 New Exposures	(84.7)	(89.5)	(82.9)	(91.3)
Revised Gap	(133.2)	(286.5)	(330.7)	(378.3)

The projected \$286.5 million gap in 2011, that the new administration will have to confront in its initial budget, is the largest first-year gap ever seen in Nassau County.

This gap is largely driven by a dysfunctional tax assessment system that had not been successfully addressed in the past; long-term, costly and restrictive labor agreements negotiated by the prior Administration; and State and Federal mandates passed on to the County. These issues confront the new County Executive, Edward Mangano, as he embarks on his program of reducing the tax burden on Nassau's residents, fixing the costly and malfunctioning assessment and certiorari systems, cutting wasteful spending and shrinking the size and cost of government.

Nassau County faces significant historical liabilities and unsustainable annual spending related to tax certiorari refunds. Annual settlements of \$100 million and annual debt service cost of



another \$150 million, (resulting from total outstanding certiorari debt exceeding \$1.2 billion) cost Nassau residents \$250 million annually. Unique among New York State jurisdictions, the County is currently paying these refund payments without having received the tax levy or getting reimbursed for taxes that were collected by the school districts, towns and cities. This problem is unique to Nassau County and addressing it is a cornerstone of the Mangano Administration. State legislation is currently being finalized that seeks to move the County to a cyclical assessment process that, together with other reforms and improved management of the assessment system, is expected to significantly reduce prospective claims.

The financial condition of Nassau County as inherited by the Mangano Administration represents one in which a set of labor agreements, negotiated by the prior administration, constrain the County's flexibility in managing wages and benefits. It is important to note that the labor extensions were enacted in a period that many economists view as the worst financial crisis since the Great Depression. Examples of some of these short-term, harmful financial strategies utilized by the previous administration include, but are not limited to the following:

- Renegotiation and extension of labor agreements through 2015 with substantial salary increases, step increases, longevity enhancements, additional education stipends and "re-opener" clauses;

- Extension of labor contracts that limit the County from obtaining savings by implementing work force reductions through layoffs, furloughs, or contributions to health insurance;

- Implementation of an employee lag payroll to be paid out to employees upon their ultimate termination at higher salary amounts; and

- Deferral of cost of living adjustments and other expenses into later years.

These agreements, designed to obtain immediate short-term benefits, are financially detrimental to the County in years 2010 and beyond. The County does not have the funds to pay for these contracts.

In light of current high levels of property taxes in the County and current economic conditions, the ability of County residential and commercial property taxpayers to bear property tax increases is severely limited. Instead, the County will be seeking union assistance in generating over \$100 million annually in recurring savings in out-year labor costs. The scale of this challenge creates an opportunity for fundamental and structural redefinition of the role of County government. County Executive Mangano's management philosophy is to create a new government model that is streamlined to address the County's top priorities in a more efficient manner. The result will be a smaller, lower cost, more agile and mission-focused County government that minimizes overlap with towns, cities and villages; and uses cutting edge

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technology and management practices to create greater responsiveness to citizen service needs at a manageable cost. The County Executive is also focused on creating new sources of revenues without raising taxes.

The Administration recognizes the monumental task that lies ahead in rectifying the current imbalances and providing structurally balanced budgets. To accomplish this difficult task, the Mangano Administration is committed to working with its partners in government at all levels, as well as the county's citizens and business community. We will work closely with the County Legislature and our workforce in making the hard choices and difficult changes necessary to rein in spending and bolster our economy to ensure that Nassau County lives within its means.

The chart below provides options for dealing with the operating gaps and structural deficit. The gap closing solutions are grouped into five areas: assessment reform changes; labor concessions and early retirements; expense reductions; revenue initiatives; and financing options and asset sales. Over the ensuing four months the County will be working towards implementation of these initiatives and evaluating which are to be included in the budget and MYP proposals due September 15, 2010.

Gap Closing Plan

Items	2010	2011	2012	2013
Revised Gap	(133.2)	(286.5)	(330.7)	(378.3)
Workforce Management	22.0	22.0	22.0	22.0
Lower than budgeted Pre K & EI	6.5	3.9	3.9	3.9
Discretionary Program Cuts	6.0	6.0	6.0	6.0
OTPS restricted to 2009 Actuals	4.5	4.5	4.5	4.5
TPVA-Lower RLC Expense	2.2	2.2	2.2	2.2
Tobacco Proceeds	5.0	0.0	0.0	0.0
ARRA Funding (FMAP)	2.0	20.0	0.0	0.0
Re-estimate of Consumer Affairs	1.0	0.0	0.0	0.0
Initial 2010 Gap Closers (March 1 Response to NIFA)	49.2	58.6	38.6	38.6
Value of New Construction	0.0	2.0	4.0	6.0
Contingency Reserve	10.0	0.0	0.0	0.0
Lease Reductions	0.0	1.0	1.0	1.0
FIT	5.5	5.5	5.5	5.5
Sales Tax (2010 @3.0%)	10.6	10.6	10.6	10.6
Utilities	2.1	0.0	0.0	0.0
Additional Discretionary Program Cuts	0.0	5.0	5.0	5.0
Subtotal - Initiatives to Close Remaining Gap	28.2	24.1	26.1	28.1
Remaining Gap	(55.8)	(203.8)	(266.0)	(311.6)
Assessment Reform	25.0	91.6	86.8	83.6
Labor Concessions & Early Retirements	15.0	60.0	120.0	120.0
Expense Reductions	9.3	38.3	38.3	38.3
Revenue Initiatives	4.0	24.0	38.4	38.4
Financing Options/Asset Sales	29.3	21.5	41.5	47.7
Subtotal - Additional Options to Close Gap	82.6	235.4	325.0	328.0
Surplus/(Deficit) After Gap Closing Measures	26.8	31.6	59.0	16.4

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Assessment Reform:

Items	2010	2011	2012	2013
Assessment Reform Changes	0.0	20.0	40.0	60.0
Bond Tax Certs	25.0	80.0	60.0	40.0
Bond Tax Certs (Add'l DS)	0.0	(8.4)	(13.2)	(16.4)
Subtotal - Assessment Reform	25.0	91.6	86.8	83.6

The County is fully engaged in its efforts to reduce its liability stemming from tax grievances. The County Executive has issued four Executive Orders as steps towards assessment reform. Executive Order No. 1 created a Property Tax Assessment Review Team “ART”, comprised of residential and commercial property owners, charged with: determining how to improve the residential Small Claims Assessment Review process for single family residences; determining how to resolve fairly and expeditiously the current commercial property tax certiorari backlog; and advising with respect to freezing the assessment rolls and implementing cyclical assessments. Executive Order No. 2 lowered the interest rate payable on commercial tax certiorari settlements to 3%. It also instituted a program of mandatory settlement conferences before each case, relating to commercial property, is considered by the courts. Executive Order No. 5 requires commercial property owners to provide appraisals or settlement offers; and Executive Order No. 6 moved the County to a four year cyclical assessment, effective in 2011, which is in line with approximately two-thirds of the State’s taxing jurisdictions.

Legislation to reform and change the assessment process is currently being finalized. The Administration has already adopted other reforms and imposed aggressive management of the assessment system, which together have begun to reduce assessment liability. The plan envisions a financing component to transition to a pay as you go basis “PAYGO” when savings from the reform package have been realized.

Labor Concessions & Early Retirements:

Items	2010	2011	2012	2013
Labor Concessions & Early Retirements	15.0	60.0	120.0	120.0
Subtotal - Labor Concessions & Early Retirements	15.0	60.0	120.0	120.0

The County recognizes the dedication of the labor force and the major contribution it makes to the overall success of County government. However, the County is enmeshed in financial difficulties left over from the prior Administration. The County does not have the ability to pay the existing labor contracts and will be seeking savings from its respective labor partners to remedy the current financial gaps.

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Expense Reductions:

Items	2010	2011	2012	2013
Departmental Reductions and Eliminations	0.0	24.6	24.6	24.6
Expense Reductions	<u>9.3</u>	<u>13.7</u>	<u>13.7</u>	<u>13.7</u>
Subtotal - Expense Reductions	9.3	38.3	38.3	38.3

The County has a number of avenues to explore on this front, including reductions in subsidies paid to third parties, recoveries from the current NYSHIP audit, and departmental reductions and eliminations.

Revenue Initiatives:

Items	2010	2011	2012	2013
Red Light Camera Phase II	0.0	7.0	0.0	0.0
House Suffolk Inmates at Correctional Center	1.0	3.0	3.0	3.0
Increase Police Ambulance Fees	3.0	5.0	5.0	5.0
Video Lottery Terminals	0.0	0.0	21.4	21.4
Patrolling of the LIE	0.0	5.0	5.0	5.0
Parks Marketing Initiative	<u>0.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
Subtotal - Revenue Enhancements	4.0	24.0	38.4	38.4

In order to bring the County budget back into structural balance, additional targeted revenues will need to be achieved. Some will be generated by using our existing assets more fully, getting better reimbursements for services, and adding to the menu of recurring revenue streams.

Financing Options and Asset Sales:

Items	2010	2011	2012	2013
Bond Termination Payments (2010)	29.3	(3.5)	(3.5)	(3.5)
NIFA & County Debt Restructuring	0.0	25.0	25.0	(8.8)
Sale of County Buildings	0.0	0.0	20.0	20.0
Securitization of Mitchel Field Leases	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>40.0</u>
Subtotal - Financing Options	29.3	21.5	41.5	47.7

The final, and of lowest priority, pillar of the plan is the limited use of financing options and asset sales. These include the bonding of termination pay, debt restructuring and sale of surplus properties. This option will be used as a bridge to the goal of a smaller, more targeted County government.



SUMMARY OF 2009 FINANCIAL PERFORMANCE

Nassau County ended its 2009 fiscal year with a small \$3.5 million surplus (un-audited) on its \$2.6 billion operating budget. This surplus is the net total for the County's five major funds (General, Police Headquarters, Police Districts, Fire Safety, and Debt Service Funds). It was comprised of an \$8.3 million surplus in the Police Districts Fund, partially offset by a \$4.8 million deficit in the General Fund.

The 2009 surplus would not have been possible without significant funding generated from non-recurring revenues and cost reductions, commonly referred to as one-shots. As noted by the County Comptroller, these one-shots mask an increasing structural budgetary imbalance, and amounted to approximately one quarter of a billion dollars, or nearly ten percent of the operating budget.

One-shots are an appropriate component of a budget balancing plan, especially during periods of temporary economic downturn. However, every effort must be made to maximize recurring revenues and cut recurring costs. The level of structural imbalance inherited by the Mangano administration is alarming. In a year when sales tax revenues fell \$108.6 million below the adopted budget, renegotiated and extended labor agreements were put in place. These agreements included substantial salary increases and preserved fringe benefits, with considerable amounts of pay and budgetary impact deferred to future years.

At year-end, the \$8.3 million police surplus was transferred to unreserved fund balance in the Police Districts Fund, and the \$4.8 million General Fund deficit reduced accumulated unreserved fund balance.

SIGNIFICANT 2009 VARIANCES – Surplus/(Deficit)

EXPENSES

\$74.2 million in salaries from bonding budgeted termination pay in conjunction with a County early retirement incentive program, implementation of a payroll lag, and vacancies in budgeted personnel positions;

\$19.2 million in equipment purchases, general expenses, and contractual services resulting from restricting departmental procurement;

\$19.1 million in fringe benefits from lower than budgeted health insurance rates resulting from NYSHIP drawing down a portion of accumulated reserves, and vacancies in budgeted personnel positions;



\$10.8 million in interest on borrowings from lower interest rates and borrowings that took place later in the year than projected in the budget;

\$6.3 million in local government assistance since the amount of sales tax revenues shared with local municipalities is a percentage of actual receipts and both were under budget;

(\$9.7) million in non-Medicaid social services resulting from higher than budgeted caseload and rates for various direct aid programs; and

(\$5.1) million in workers compensation due to a one-time expense acceleration resulting from new NYS Workers' Compensation Board guidelines related to award timeline constraints.

REVENUES

\$42.6 million in federal aid due to funding from the Federal Medical Assistance Percentage (FMAP) program, partially offset by lower than budgeted reimbursements for Child Care Block Grant and Back to School program expenses;

\$21.9 million from the sales tax extension to residential energy;

\$12.4 million in debt service from capital primarily attributable to higher than budgeted premiums received in conjunction with debt issuance;

(\$108.6) million in non-energy sales tax revenues that reflect decreased spending during an economic period that has been described as the worst financial crisis since the Great Depression;

(\$14.7) million in investment income resulting from lower interest rates than estimated in the adopted budget;

(\$10.8) million in departmental revenues resulting from a budgeted parks advertising initiative that did not materialize, lower than estimated parks attendance, and a lower than projected number of documents processed by the County Clerk's office; and

(\$13.6) million from the red light camera initiative primarily attributable to cameras being rolled out slower than projected in the budget.

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DEPARTMENTAL DETAIL

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MAJOR FUNDS					
E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	836,409,267	884,233,608	928,274,379	969,181,876
	AB-FRINGE BENEFITS	398,131,868	441,336,925	460,080,386	485,901,719
	AC-WORKERS COMPENSATION	23,784,383	23,784,383	23,784,383	23,784,383
	BB-EQUIPMENT	1,570,371	3,450,824	3,381,808	3,314,171
	DD-GENERAL EXPENSES	27,676,147	28,048,403	27,579,604	27,122,003
	DE-CONTRACTUAL SERVICES	120,155,520	121,609,914	123,143,023	123,719,586
	DF-UTILITY COSTS	36,475,986	39,349,124	40,020,198	40,680,911
	DG-VAR DIRECT EXPENSES	5,225,000	5,225,000	5,225,000	5,225,000
	FF-INTEREST	50,659,669	57,739,269	66,620,769	73,260,098
	GA-LOCAL GOVT ASST PROGRAM	57,106,286	60,111,954	62,456,320	64,892,117
	GG-PRINCIPAL	82,476,797	82,622,752	67,242,517	71,299,447
	HC-NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HD-DEBT SERVICE CHARGEBACKS	290,606,946	307,694,390	311,763,493	321,438,824
	HF-INTER-DEPARTMENTAL CHARGES	139,926,094	139,926,094	139,926,094	139,926,094
	HH-INTERFD CHGS - INTERFUND CHARGES	14,764,624	14,618,156	16,822,777	15,674,274
	MM-MASS TRANSPORTATION	46,819,670	47,421,545	48,090,805	48,831,675
	NA-NCIFA EXPENDITURES	1,400,000	1,475,000	1,550,000	1,600,000
	OO-OTHER EXPENSE	277,148,082	347,630,688	361,539,078	361,812,169
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	167,871,383	172,450,200	177,971,375	183,669,203
	SS-RECIPIENT GRANTS	67,050,000	62,367,500	62,367,500	62,367,500
	TT-PURCHASED SERVICES	51,541,207	51,046,619	51,046,619	51,557,085
	WW-EMERGENCY VENDOR PAYMENTS	57,955,000	59,114,100	60,296,382	61,502,310
	XX-MEDICAID	237,500,000	244,203,092	251,107,277	258,218,587
EXPENSE Total		3,005,254,300	3,208,459,539	3,303,289,787	3,407,979,032
REVENUE					
	BA-INT PENALTY ON TAX	27,500,000	26,500,000	25,500,000	25,500,000
	BC-PERMITS & LICENSES	10,974,347	12,110,347	12,110,347	12,110,347
	BD-FINES & FORFEITS	48,222,000	52,922,000	52,922,000	52,922,000
	BE-INVEST INCOME	4,119,901	19,991,196	25,988,555	32,485,694
	BF-RENTS & RECOVERIES	38,701,821	33,531,821	33,531,821	33,531,821
	BG-REVENUE OFFSET TO EXPENSE	12,566,405	13,164,314	13,378,159	13,598,420
	BH-DEPT REVENUES	98,266,350	99,580,579	99,580,579	99,580,579
	BI-CAP BACKCHARGES	12,401,289	13,025,418	13,604,808	12,510,091
	BJ-INTERDEPT REVENUES	139,926,094	139,926,094	139,926,094	139,926,094
	BO-PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	7,034,998	6,751,210	7,135,079	7,540,776
	BQ-D/S FROM CAP - DEBT SERVICE FROM CAPITAL	17,526,797	16,621,663	16,447,510	14,699,338
	BV-DEBT SERVICE CHARGEBACK REVENUE	290,606,946	307,694,390	311,763,493	321,438,824
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	66,747,393	66,326,085	71,125,091	72,261,515
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	180,406,841	154,245,924	130,067,952	130,688,748
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	210,810,877	216,083,639	219,240,663	222,549,381
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	912,118,830	927,327,064	963,492,820	1,001,069,040
	TB-PART COUNTY - SALES TAX PART COUNTY	61,831,308	64,242,729	66,748,195	69,351,375
	TL-PROPERTY TAX	801,573,849	801,573,849	801,573,849	801,573,849
	TO-OTB 5% TAX	5,300,000	5,300,000	5,300,000	5,300,000
	TX-SPECIAL TAXS - SPECIAL TAXES	27,775,995	27,775,995	27,775,995	27,775,995
REVENUE Total		2,974,412,041	3,004,694,318	3,037,213,010	3,096,413,886
Surplus / Deficit		(30,842,259)	(203,765,221)	(266,076,777)	(311,565,146)

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DEBT SERVICE FUND					
E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	FF-INTEREST	50,659,669	57,739,269	66,620,769	73,260,098
	GG-PRINCIPAL	82,476,797	82,622,752	67,242,517	71,299,447
	OO-OTHER EXPENSE	194,179,211	209,049,967	222,218,884	221,728,745
EXPENSE Total		327,315,677	349,411,988	356,082,170	366,288,290
REVENUE					
	BQ-D/S FROM CAP - DEBT SERVICE FROM CAPITAL	17,526,797	16,621,663	16,447,510	14,699,338
	BV-DEBT SERVICE CHARGEBACK REVENUE	290,606,946	307,694,390	311,763,493	321,438,824
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	18,687,009	25,095,935	27,871,167	30,150,128
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	494,925	-	-	-
REVENUE Total		327,315,677	349,411,988	356,082,170	366,288,290

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FIRE COMMISSION FUND					
E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	10,551,604	11,105,930	11,817,114	12,412,193
	AB-FRINGE BENEFITS	3,629,868	1,587,579	2,223,669	2,389,921
	BB-EQUIPMENT	20,847	33,692	33,019	32,358
	DD-GENERAL EXPENSES	73,550	72,428	68,679	65,006
	DE-CONTRACTUAL SERVICES	4,349,109	4,349,109	4,392,600	4,392,600
	HD-DEBT SERVICE CHARGEBACKS	435,513	374,459	305,723	271,592
	HF-INTER-DEPARTMENTAL CHARGES	2,447,046	2,447,046	2,447,046	2,447,046
EXPENSE Total		21,507,537	19,970,242	21,287,851	22,010,716
REVENUE					
	BE-INVEST INCOME	2,500	6,155	8,002	10,002
	BG-REVENUE OFFSET TO EXPENSE	27,788	28,622	29,480	30,365
	BH-DEPT REVENUES	5,897,186	5,897,186	5,897,186	5,897,186
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	100,000	104,570	111,723	117,689
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	190,000	190,000	190,000	190,000
	TL-PROPERTY TAX	15,400,795	15,400,795	15,400,795	15,400,795
REVENUE Total		21,618,269	21,627,328	21,637,185	21,646,036

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POLICE DISTRICT FUND

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	226,933,915	240,378,554	249,590,422	259,750,243
	AB-FRINGE BENEFITS	99,786,000	113,841,249	123,186,642	128,766,818
	AC-WORKERS COMPENSATION	5,538,927	5,538,927	5,538,927	5,538,927
	BB-EQUIPMENT	199,654	1,040,604	1,019,792	999,396
	DD-GENERAL EXPENSES	2,812,919	3,168,556	3,182,682	3,197,437
	DE-CONTRACTUAL SERVICES	1,279,630	1,279,630	1,292,426	1,292,426
	DF-UTILITY COSTS	1,625,327	1,651,931	1,670,409	1,689,304
	HD-DEBT SERVICE CHARGEBACKS	152,497	205,884	187,145	189,388
	HF-INTER-DEPARTMENTAL CHARGES	27,613,321	27,613,321	27,613,321	27,613,321
	OO-OTHER EXPENSE	525,407	538,542	552,006	565,806
EXPENSE Total		366,467,597	395,257,199	413,833,773	429,603,067
REVENUE					
	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	110,201	271,315	352,709	440,887
	BF-RENTS & RECOVERIES	350,000	350,000	350,000	350,000
	BG-REVENUE OFFSET TO EXPENSE	1,417,421	1,459,944	1,503,742	1,548,854
	BH-DEPT REVENUES	3,411,617	3,411,617	3,411,617	3,411,617
	BJ-INTERDEPT REVENUES	552,024	552,024	552,024	552,024
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	6,356,018	-	-	-
	TL-PROPERTY TAX	343,354,134	343,354,134	343,354,134	343,354,134
REVENUE Total		360,129,862	353,977,480	354,102,673	354,235,963

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



POLICE HEADQUARTERS FUND

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	201,341,285	219,574,575	231,167,504	242,879,028
	AB-FRINGE BENEFITS	94,350,000	107,951,248	116,808,450	121,409,220
	AC-WORKERS COMPENSATION	2,920,149	2,920,149	2,920,149	2,920,149
	BB-EQUIPMENT	350,674	1,016,505	996,175	976,251
	DD-GENERAL EXPENSES	2,507,999	2,849,126	2,813,097	2,778,298
	DE-CONTRACTUAL SERVICES	7,422,221	7,422,221	7,496,443	7,496,443
	DF-UTILITY COSTS	2,533,440	2,533,440	2,533,440	2,533,440
	HD-DEBT SERVICE CHARGEBACKS	6,199,243	7,220,173	6,102,752	5,541,732
	HF-INTER-DEPARTMENTAL CHARGES	33,695,800	33,695,800	33,695,800	33,695,800
	OO-OTHER EXPENSE	250,000	256,250	262,656	269,223
EXPENSE Total		351,570,811	385,439,487	404,796,466	420,499,585
REVENUE					
	BC-PERMITS & LICENSES	900,000	900,000	900,000	900,000
	BE-INVEST INCOME	7,000	17,234	22,404	28,005
	BF-RENTS & RECOVERIES	400,000	400,000	400,000	400,000
	BG-REVENUE OFFSET TO EXPENSE	1,938,053	1,996,195	2,056,080	2,117,763
	BH-DEPT REVENUES	21,832,500	21,832,500	21,832,500	21,832,500
	BI-CAP BACKCHARGES	1,691,829	1,751,043	1,812,330	1,875,761
	BJ-INTERDEPT REVENUES	12,677,538	12,677,538	12,677,538	12,677,538
	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	(769,024)	(769,024)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,589,000	2,589,000	2,589,000	2,589,000
	TL-PROPERTY TAX	279,980,342	279,980,342	279,980,342	279,980,342
	TX-SPECIAL TAXES - SPECIAL TAXES	23,900,995	23,900,995	23,900,995	23,900,995
REVENUE Total		349,937,720	350,065,310	345,758,165	345,888,880

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



GENERAL FUND					
E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	397,582,463	413,174,550	435,699,338	454,140,412
	AB-FRINGE BENEFITS	200,366,000	217,956,849	217,861,625	233,335,760
	AC-WORKERS COMPENSATION	15,325,307	15,325,307	15,325,307	15,325,307
	BB-EQUIPMENT	999,196	1,360,022	1,332,822	1,306,166
	DD-GENERAL EXPENSES	22,281,679	21,958,293	21,515,146	21,081,262
	DE-CONTRACTUAL SERVICES	107,104,560	108,558,954	109,961,554	110,538,116
	DF-UTILITY COSTS	32,317,219	35,163,752	35,816,348	36,458,167
	DG-VAR DIRECT EXPENSES	5,225,000	5,225,000	5,225,000	5,225,000
	GA-LOCAL GOVT ASST PROGRAM	57,106,286	60,111,954	62,456,320	64,892,117
	HC-NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HD-DEBT SERVICE CHARGEBACKS	283,819,693	299,893,874	305,167,873	315,436,112
	HF-INTER-DEPARTMENTAL CHARGES	76,169,927	76,169,927	76,169,927	76,169,927
	HH-INTERFD CHGS - INTERFUND CHARGES	14,764,624	14,618,156	16,822,777	15,674,274
	MM-MASS TRANSPORTATION	46,819,670	47,421,545	48,090,805	48,831,675
	NA-NCIFA EXPENDITURES	1,400,000	1,475,000	1,550,000	1,600,000
	OO-OTHER EXPENSE	82,193,464	137,785,929	138,505,532	139,248,395
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	167,871,383	172,450,200	177,971,375	183,669,203
	SS-RECIPIENT GRANTS	67,050,000	62,367,500	62,367,500	62,367,500
	TT-PURCHASED SERVICES	51,541,207	51,046,619	51,046,619	51,557,085
	WW-EMERGENCY VENDOR PAYMENTS	57,955,000	59,114,100	60,296,382	61,502,310
	XX-MEDICAID	237,500,000	244,203,092	251,107,277	258,218,587
EXPENSE Total		1,938,392,678	2,058,380,623	2,107,289,528	2,169,577,375
REVENUE					
	BA-INT PENALTY ON TAX	27,500,000	26,500,000	25,500,000	25,500,000
	BC-PERMITS & LICENSES	7,245,900	8,381,900	8,381,900	8,381,900
	BD-FINES & FORFEITS	46,472,000	51,172,000	51,172,000	51,172,000
	BE-INVEST INCOME	4,000,200	19,696,492	25,605,440	32,006,800
	BF-RENTS & RECOVERIES	37,951,821	32,781,821	32,781,821	32,781,821
	BG-REVENUE OFFSET TO EXPENSE	9,183,143	9,679,554	9,788,857	9,901,439
	BH-DEPT REVENUES	67,125,047	68,439,276	68,439,276	68,439,276
	BI-CAP BACKCHARGES	10,709,460	11,274,375	11,792,478	10,634,330
	BJ-INTERDEPT REVENUES	126,696,532	126,696,532	126,696,532	126,696,532
	BO-PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	7,034,998	6,751,210	7,135,079	7,540,776
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	41,248,366	40,769,580	42,786,201	41,637,698
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	176,247,453	150,581,461	130,836,976	131,457,772
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	208,031,877	213,304,639	216,461,663	219,770,381
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	912,118,830	927,327,064	963,492,820	1,001,069,040
	TB-PART COUNTY - SALES TAX PART COUNTY	61,831,308	64,242,729	66,748,195	69,351,375
	TL-PROPERTY TAX	162,838,578	162,838,578	162,838,578	162,838,578
	TO-OTB 5% TAX	5,300,000	5,300,000	5,300,000	5,300,000
	TX-SPECIAL TAXES - SPECIAL TAXES	3,875,000	3,875,000	3,875,000	3,875,000
REVENUE Total		1,915,410,513	1,929,612,212	1,959,632,817	2,008,354,717

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



AC-COMMISSIONER OF INVESTIGATIONS

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	6,531	141,251	141,385	141,522
	BB-EQUIPMENT	-	3,959	3,880	3,802
	DD-GENERAL EXPENSES	2,184	4,602	4,510	4,420
	DE-CONTRACTUAL SERVICES	29,400	29,400	29,694	29,694
EXPENSE Total		38,115	179,213	179,469	179,438

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



AR-ASSESSMENT REVIEW COMMISSION

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,462,922	3,860,864	4,083,018	4,268,669
	DD-GENERAL EXPENSES	78,817	106,232	104,107	102,025
	DE-CONTRACTUAL SERVICES	1,479,000	1,479,000	1,493,790	1,493,790
EXPENSE Total		5,020,739	5,446,096	5,680,916	5,864,484
REVENUE					
	BI-CAP BACKCHARGES	79,113	-	-	-
REVENUE Total		79,113	-	-	-

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



AS-ASSESSMENT DEPARTMENT

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	12,702,011	14,108,112	14,984,439	15,716,500
	BB-EQUIPMENT	5,000	4,900	4,802	4,706
	DD-GENERAL EXPENSES	567,392	667,755	654,400	641,312
	DE-CONTRACTUAL SERVICES	195,000	195,000	196,950	196,950
EXPENSE Total		13,469,403	14,975,768	15,840,591	16,559,469
REVENUE					
	BH-DEPT REVENUES	150,000	150,000	150,000	150,000
	BI-CAP BACKCHARGES	52,690	-	-	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	428,750	490,000	490,000	490,000
REVENUE Total		631,440	640,000	640,000	640,000

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



AT-COUNTY ATTORNEY

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	11,060,914	12,590,318	12,787,953	12,953,605
	BB-EQUIPMENT	1,602	16,582	16,250	15,925
	DD-GENERAL EXPENSES	742,279	727,433	712,885	698,627
	DE-CONTRACTUAL SERVICES	2,135,917	2,135,917	2,157,276	2,157,276
EXPENSE Total		13,940,712	15,470,250	15,674,364	15,825,433
REVENUE					
	BD-FINES & FORFEITS	90,000	90,000	90,000	90,000
	BF-RENTS & RECOVERIES	750,000	750,000	750,000	750,000
	BH-DEPT REVENUES	185,000	185,000	185,000	185,000
	BJ-INTERDEPT REVENUES	2,613,416	2,613,416	2,613,416	2,613,416
	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
REVENUE Total		4,013,416	4,013,416	4,013,416	4,013,416

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	5,523,959	6,157,797	6,538,649	6,857,357
	DD-GENERAL EXPENSES	291,102	592,300	580,454	568,845
	DE-CONTRACTUAL SERVICES	11,528,158	12,028,158	12,148,440	12,148,440
	HF-INTER-DEPARTMENTAL CHARGES	2,133,568	2,133,568	2,133,568	2,133,568
EXPENSE Total		19,476,787	20,911,823	21,401,111	21,708,210
REVENUE					
	BF-RENTS & RECOVERIES	55,357	55,357	55,357	55,357
	BH-DEPT REVENUES	200,000	275,250	275,250	275,250
	BJ-INTERDEPT REVENUES	883,579	883,579	883,579	883,579
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	375,000	394,000	394,000	394,000
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	7,604,206	7,779,206	7,779,206	7,779,206
REVENUE Total		9,118,142	9,387,392	9,387,392	9,387,392

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



BU-OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,334,872	3,128,320	3,129,876	3,131,463
	AC-WORKERS COMPENSATION	9,912,222	9,912,222	9,912,222	9,912,222
	BB-EQUIPMENT	-	8,232	8,067	7,906
	DD-GENERAL EXPENSES	32,277	43,385	42,517	41,667
	DE-CONTRACTUAL SERVICES	1,590,932	1,590,932	1,606,841	1,606,841
	OO-OTHER EXPENSE	525,000	500,000	500,000	500,000
	EXPENSE Total	14,395,303	15,183,090	15,199,523	15,200,099
REVENUE					
	BF-RENTS & RECOVERIES	900,000	900,000	900,000	900,000
	BI-CAP BACKCHARGES	25,513	26,406	27,330	28,287
	BJ-INTERDEPT REVENUES	552,731	552,731	552,731	552,731
	REVENUE Total	1,478,244	1,479,137	1,480,061	1,481,018

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



CA-OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,889,129	2,503,374	2,634,268	2,743,851
	BB-EQUIPMENT	2,521	3,417	3,349	3,282
	DD-GENERAL EXPENSES	13,729	19,795	19,399	19,011
	HF-INTER-DEPARTMENTAL CHARGES	701,707	701,707	701,707	701,707
EXPENSE Total		2,607,086	3,228,294	3,358,723	3,467,851
REVENUE					
	BC-PERMITS & LICENSES	2,950,000	3,810,000	3,810,000	3,810,000
	BD-FINES & FORFEITS	750,000	950,000	950,000	950,000
	BH-DEPT REVENUES	200	510,200	510,200	510,200
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	69,557	45,900	45,900	45,900
REVENUE Total		3,769,757	5,316,100	5,316,100	5,316,100

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



CC-SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	125,289,196	133,423,320	140,361,803	145,403,188
	AC-WORKERS COMPENSATION	3,850,107	3,850,107	3,850,107	3,850,107
	BB-EQUIPMENT	15,707	16,299	15,973	15,654
	DD-GENERAL EXPENSES	3,223,415	3,478,545	3,408,974	3,340,795
	DE-CONTRACTUAL SERVICES	23,562,957	23,562,957	24,136,087	24,712,649
	DF-UTILITY COSTS	535,000	545,420	556,725	568,717
	HF-INTER-DEPARTMENTAL CHARGES	8,845,585	8,845,585	8,845,585	8,845,585
EXPENSE Total		165,321,967	173,722,234	181,175,255	186,736,695
REVENUE					
	BD-FINES & FORFEITS	30,000	30,000	30,000	30,000
	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	2,725,000	2,725,000	2,725,000	2,725,000
	BJ-INTERDEPT REVENUES	290,000	290,000	290,000	290,000
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,671,675	14,671,675	14,671,675	14,671,675
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	433,000	433,000	433,000	433,000
REVENUE Total		19,542,675	19,542,675	19,542,675	19,542,675

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



CE-COUNTY EXECUTIVE

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,897,325	3,690,480	3,697,183	3,704,021
	DD-GENERAL EXPENSES	24,400	31,752	31,117	30,495
	DE-CONTRACTUAL SERVICES	100,361	100,361	101,365	101,365
EXPENSE Total		2,022,086	3,822,593	3,829,665	3,835,881

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



CF-OFFICE OF CONSTITUENT AFFAIRS					
E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,603,732	2,697,574	2,821,611	2,925,515
	BB-EQUIPMENT	1,000	1,323	1,297	1,271
	DD-GENERAL EXPENSES	1,770,506	1,735,096	1,700,394	1,666,386
	DE-CONTRACTUAL SERVICES	3,000	3,000	3,030	3,030
	HF-INTER-DEPARTMENTAL CHARGES	816,560	816,560	816,560	816,560
	EXPENSE Total	5,194,798	5,253,553	5,342,892	5,412,761
REVENUE					
	BJ-INTERDEPT REVENUES	1,390,989	1,390,989	1,390,989	1,390,989
	REVENUE Total	1,390,989	1,390,989	1,390,989	1,390,989

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



CL-COUNTY CLERK

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	5,621,905	6,392,385	6,746,851	7,043,121
	BB-EQUIPMENT	98,149	150,920	147,902	144,944
	DD-GENERAL EXPENSES	344,398	364,315	357,029	349,888
	DE-CONTRACTUAL SERVICES	325,000	325,000	328,250	328,250
EXPENSE Total		6,389,452	7,232,620	7,580,032	7,866,203
REVENUE					
	BD-FINES & FORFEITS	200,000	200,000	200,000	200,000
	BH-DEPT REVENUES	15,661,600	16,930,029	16,930,029	16,930,029
REVENUE Total		15,861,600	17,130,029	17,130,029	17,130,029

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



CO-COUNTY COMPTROLLER

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	6,494,892	7,588,805	8,004,194	8,351,733
	BB-EQUIPMENT	60,395	98,000	96,040	94,119
	DD-GENERAL EXPENSES	67,447	147,000	144,060	141,179
	DE-CONTRACTUAL SERVICES	564,000	564,000	569,640	569,640
EXPENSE Total		7,186,734	8,397,805	8,813,934	9,156,671
REVENUE					
	BF-RENTS & RECOVERIES	500,000	500,000	500,000	500,000
	BH-DEPT REVENUES	16,300	16,300	16,300	16,300
REVENUE Total		516,300	516,300	516,300	516,300

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



CS-CIVIL SERVICE

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	4,656,975	5,041,746	5,340,523	5,590,916
	BB-EQUIPMENT	-	3,920	3,842	3,765
	DD-GENERAL EXPENSES	238,161	233,398	228,730	224,155
	DE-CONTRACTUAL SERVICES	21,000	21,000	21,210	21,210
	HH-INTERFD CHGS - INTERFUND CHARGES	50,000	50,000	50,000	50,000
EXPENSE Total		4,966,136	5,350,064	5,644,305	5,890,046
REVENUE					
	BH-DEPT REVENUES	300,000	280,550	280,550	280,550
REVENUE Total		300,000	280,550	280,550	280,550

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



CT-COURTS

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AB-FRINGE BENEFITS	1,925,236	1,988,788	2,055,110	2,124,323
EXPENSE Total		1,925,236	1,988,788	2,055,110	2,124,323
REVENUE					
	BG-REVENUE OFFSET TO EXPENSE	103,667	106,777	109,980	113,280
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,805,192	1,859,348	1,915,128	1,972,582
REVENUE Total		1,908,859	1,966,125	2,025,109	2,085,862

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



DA-DISTRICT ATTORNEY

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	28,107,822	30,070,991	30,920,750	31,680,598
	BB-EQUIPMENT	30,500	29,890	29,292	28,706
	DD-GENERAL EXPENSES	753,969	791,200	775,376	759,869
	DE-CONTRACTUAL SERVICES	1,069,040	1,069,040	1,079,730	1,079,730
	HF-INTER-DEPARTMENTAL CHARGES	3,676,393	3,676,393	3,676,393	3,676,393
EXPENSE Total		33,637,724	35,637,514	36,481,542	37,225,296
REVENUE					
	BE-INVEST INCOME	200	492	640	800
	BF-RENTS & RECOVERIES	30,000	30,000	30,000	30,000
	BH-DEPT REVENUES	25,000	25,000	25,000	25,000
	BJ-INTERDEPT REVENUES	546,322	546,322	546,322	546,322
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	2,013,749	2,013,749	2,013,749	2,013,749
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	233,806	233,806	33,806	33,806
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	51,262	51,262	51,262	51,262
REVENUE Total		2,900,339	2,900,631	2,700,779	2,700,939

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



DS-DEBT SERVICE

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	HD-DEBT SERVICE CHARGEBACKS	283,819,693	299,893,874	305,167,873	315,436,112
EXPENSE	Total	283,819,693	299,893,874	305,167,873	315,436,112



EL-BOARD OF ELECTIONS

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	11,405,345	11,964,781	12,438,190	12,834,232
	BB-EQUIPMENT	58,184	63,685	62,412	61,163
	DD-GENERAL EXPENSES	794,605	807,491	791,341	775,514
	DE-CONTRACTUAL SERVICES	549,000	549,000	554,490	554,490
	EXPENSE Total	12,807,134	13,384,957	13,846,433	14,225,399
REVENUE					
	BF-RENTS & RECOVERIES	120,000	120,000	120,000	120,000
	BH-DEPT REVENUES	35,000	35,000	35,000	35,000
	REVENUE Total	155,000	155,000	155,000	155,000

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



EM-EMERGENCY MANAGEMENT

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	425,184	536,295	545,228	552,679
	BB-EQUIPMENT	-	18,393	18,025	17,664
	DD-GENERAL EXPENSES	20,000	19,600	19,208	18,824
	HF-INTER-DEPARTMENTAL CHARGES	105,018	105,018	105,018	105,018
EXPENSE Total		550,202	679,305	687,479	694,185
REVENUE					
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	185,188	-	-	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	420,000	420,000	420,000	420,000
REVENUE Total		605,188	420,000	420,000	420,000

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



FB-FRINGE BENEFIT					
E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AB-FRINGE BENEFITS	174,821,141	191,551,948	190,660,240	203,306,439
	EXPENSE Total	174,821,141	191,551,948	190,660,240	203,306,439
REVENUE					
	BG-REVENUE OFFSET TO EXPENSE	2,528,014	2,603,854	2,681,970	2,762,429
	REVENUE Total	2,528,014	2,603,854	2,681,970	2,762,429

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



HE-HEALTH DEPARTMENT

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	15,681,039	17,537,023	18,233,388	19,120,783
	BB-EQUIPMENT	10,086	17,219	16,874	16,537
	DD-GENERAL EXPENSES	1,621,745	1,756,257	1,721,132	1,686,709
	DE-CONTRACTUAL SERVICES	1,034,632	1,699,532	1,716,527	1,716,527
	DG-VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF-INTER-DEPARTMENTAL CHARGES	6,642,424	6,642,424	6,642,424	6,642,424
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	167,871,383	172,450,200	177,971,375	183,669,203
EXPENSE Total		197,861,309	205,102,655	211,301,721	217,852,184
REVENUE					
	BC-PERMITS & LICENSES	4,010,900	4,286,900	4,286,900	4,286,900
	BD-FINES & FORFEITS	230,000	230,000	230,000	230,000
	BF-RENTS & RECOVERIES	300,000	300,000	300,000	300,000
	BH-DEPT REVENUES	10,892,400	11,217,400	11,217,400	11,217,400
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	102,059	102,059	102,059	102,059
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	96,564,695	102,811,773	105,747,681	108,775,296
REVENUE Total		112,100,054	118,948,132	121,884,040	124,911,655

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



HI-HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	451,203	709,970	710,215	710,465
	BB-EQUIPMENT	-	980	960	941
	DD-GENERAL EXPENSES	11,701	107,711	105,557	103,445
	DE-CONTRACTUAL SERVICES	1,000,000	1,000,000	1,010,000	1,010,000
	HF-INTER-DEPARTMENTAL CHARGES	727,372	727,372	727,372	727,372
EXPENSE Total		2,190,276	2,546,032	2,554,104	2,552,224
REVENUE					
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	483,602	483,602	483,602	483,602
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,000,000	1,000,000	1,000,000	1,000,000
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	23,779	23,729	23,729	23,729
REVENUE Total		1,507,381	1,507,331	1,507,331	1,507,331

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



HP-PHYSICALLY CHALLENGED

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	149,736	269,297	271,642	273,602
	BB-EQUIPMENT	200	3,293	3,227	3,162
	DD-GENERAL EXPENSES	16,170	25,710	25,196	24,692
	HF-INTER-DEPARTMENTAL CHARGES	316,372	316,372	316,372	316,372
EXPENSE Total		482,478	614,672	616,437	617,828
REVENUE					
	BD-FINES & FORFEITS	50,000	50,000	50,000	50,000
	BJ-INTERDEPT REVENUES	501,383	501,383	501,383	501,383
REVENUE Total		551,383	551,383	551,383	551,383

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



HR-COMMISSION ON HUMAN RIGHTS

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	629,519	718,879	747,668	771,697
	DD-GENERAL EXPENSES	6,314	15,357	15,049	14,748
	DE-CONTRACTUAL SERVICES	15,000	15,000	15,150	15,150
EXPENSE Total		650,833	749,236	777,868	801,596
REVENUE					
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	50,000	50,000	50,000	50,000
REVENUE Total		50,000	50,000	50,000	50,000

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



IT-INFORMATION TECHNOLOGY					
E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	10,639,226	11,785,194	12,514,908	13,124,930
	BB-EQUIPMENT	-	21,805	21,369	20,942
	DD-GENERAL EXPENSES	327,800	467,607	458,255	449,090
	DE-CONTRACTUAL SERVICES	9,473,706	9,473,706	9,568,443	9,568,443
	DF-UTILITY COSTS	5,043,820	5,043,820	5,043,820	5,043,820
	HF-INTER-DEPARTMENTAL CHARGES	1,042,252	1,042,252	1,042,252	1,042,252
EXPENSE Total		26,526,804	27,834,384	28,649,047	29,249,477
REVENUE					
	BH-DEPT REVENUES	27,000	27,000	27,000	27,000
	BI-CAP BACKCHARGES	3,101,990	3,210,560	3,322,929	3,439,232
	BJ-INTERDEPT REVENUES	8,428,706	8,428,706	8,428,706	8,428,706
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	424,837	424,837	424,837	424,837
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	366,420	366,420	366,420	366,420
REVENUE Total		12,348,953	12,457,523	12,569,892	12,686,195

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



LE-COUNTY LEGISLATURE

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	5,429,059	6,399,688	6,401,297	6,402,938
	BB-EQUIPMENT	31,580	30,948	30,329	29,723
	DD-GENERAL EXPENSES	1,574,957	1,543,458	1,512,589	1,482,337
	DE-CONTRACTUAL SERVICES	983,453	983,453	993,288	993,288
EXPENSE Total		8,019,049	8,957,547	8,937,502	8,908,285

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



LR-OFFICE OF LABOR RELATIONS

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	266,862	444,817	444,817	444,817
	DD-GENERAL EXPENSES	8,106	7,944	7,785	7,629
	DE-CONTRACTUAL SERVICES	503,294	503,294	508,327	508,327
EXPENSE Total		778,262	956,055	960,929	960,773

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



MA-OFFICE OF MINORITY AFFAIRS

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	407,777	496,075	496,091	496,108
	BB-EQUIPMENT	600	588	576	565
	DD-GENERAL EXPENSES	12,923	21,462	21,033	20,612
	DE-CONTRACTUAL SERVICES	62,500	62,500	63,125	63,125
EXPENSE Total		483,800	580,625	580,825	580,410

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



ME-MEDICAL EXAMINER					
E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	5,007,244	5,118,475	5,434,561	5,698,917
	BB-EQUIPMENT	6,712	16,974	16,634	16,301
	DD-GENERAL EXPENSES	385,270	377,565	370,013	362,613
	DE-CONTRACTUAL SERVICES	58,805	58,805	59,393	59,393
	HF-INTER-DEPARTMENTAL CHARGES	4,982,367	4,982,367	4,982,367	4,982,367
EXPENSE Total		10,440,398	10,554,185	10,862,968	11,119,592
REVENUE					
	BH-DEPT REVENUES	20,000	20,000	20,000	20,000
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	166,130	-	-	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,295,000	2,295,000	2,295,000	2,295,000
REVENUE Total		2,481,130	2,315,000	2,315,000	2,315,000

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



MI-MISCELLANEOUS

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	(378,141)	(28,823,000)	(28,780,160)	(28,736,463)
	AB-FRINGE BENEFITS	23,619,623	24,416,113	25,146,274	25,904,998
	GA-LOCAL GOVT ASST PROGRAM	57,106,286	60,111,954	62,456,320	64,892,117
	HC-NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HF-INTER-DEPARTMENTAL CHARGES	6,842,331	6,842,331	6,842,331	6,842,331
	HH-INTERFD CHGS - INTERFUND CHARGES	14,714,624	14,568,156	16,772,777	15,624,274
	NA-NCIFA EXPENDITURES	1,400,000	1,475,000	1,550,000	1,600,000
	OO-OTHER EXPENSE	17,059,619	23,168,399	23,361,514	23,559,462
EXPENSE Total		133,364,342	114,758,953	120,349,056	122,686,718
REVENUE					
	BF-RENTS & RECOVERIES	5,020,000	50,000	50,000	50,000
	BG-REVENUE OFFSET TO EXPENSE	6,051,462	6,468,922	6,496,906	6,525,730
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	14,714,624	14,568,156	16,772,777	15,624,274
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	136,600	136,600	136,600	136,600
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,509,187	2,656,084	2,656,084	2,656,084
REVENUE Total		28,431,873	23,879,762	26,112,367	24,992,688

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



PA-PUBLIC ADMINISTRATOR

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	495,540	506,371	526,143	542,657
	DD-GENERAL EXPENSES	3,390	7,536	7,385	7,238
	DE-CONTRACTUAL SERVICES	13,642	13,642	13,778	13,778
EXPENSE Total		512,572	527,550	547,307	563,674
REVENUE					
	BH-DEPT REVENUES	400,000	400,000	400,000	400,000
REVENUE Total		400,000	400,000	400,000	400,000

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



PB-PROBATION

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	16,045,033	18,305,914	19,445,615	20,400,770
	BB-EQUIPMENT	17,712	17,358	17,011	16,670
	DD-GENERAL EXPENSES	130,996	191,535	187,704	183,950
	DE-CONTRACTUAL SERVICES	394,500	394,500	398,445	398,445
	HF-INTER-DEPARTMENTAL CHARGES	1,000	1,000	1,000	1,000
	EXPENSE Total	16,589,241	18,910,307	20,049,775	21,000,836
REVENUE					
	BH-DEPT REVENUES	1,700,000	1,700,000	1,700,000	1,700,000
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	188,000	188,000	-	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	3,171,000	3,171,000	3,171,000	3,171,000
	REVENUE Total	5,059,000	5,059,000	4,871,000	4,871,000

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



PE-DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	719,257	1,015,098	1,015,112	1,015,127
	DD-GENERAL EXPENSES	12,400	25,754	25,239	24,735
	DE-CONTRACTUAL SERVICES	30,000	60,000	60,600	60,600
EXPENSE Total		761,657	1,100,852	1,100,952	1,100,461
REVENUE					
	BI-CAP BACKCHARGES	95,744	513,095	531,053	549,640
REVENUE Total		95,744	513,095	531,053	549,640

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



PK-PARKS, RECREATION AND MUSEUMS

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	13,636,058	14,116,616	14,790,347	15,354,755
	BB-EQUIPMENT	190,500	186,690	182,956	179,297
	DD-GENERAL EXPENSES	631,650	619,017	606,637	594,504
	DE-CONTRACTUAL SERVICES	2,960,600	2,960,600	2,990,206	2,990,206
	EXPENSE Total	17,418,808	17,882,923	18,570,146	19,118,762
REVENUE					
	BF-RENTS & RECOVERIES	968,592	768,592	768,592	768,592
	BH-DEPT REVENUES	19,003,709	18,158,709	18,158,709	18,158,709
	TX-SPECIAL TAXS - SPECIAL TAXES	675,000	675,000	675,000	675,000
	REVENUE Total	20,647,301	19,602,301	19,602,301	19,602,301

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PL-PLANNING

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,747,555	1,924,891	2,018,297	2,096,307
	DD-GENERAL EXPENSES	20,307	48,878	47,900	46,942
	DE-CONTRACTUAL SERVICES	75,150	75,150	75,902	75,902
	DG-VAR DIRECT EXPENSES	225,000	225,000	225,000	225,000
	HF-INTER-DEPARTMENTAL CHARGES	1,286,001	1,286,001	1,286,001	1,286,001
	MM-MASS TRANSPORTATION	46,819,670	47,421,545	48,090,805	48,831,675
	OO-OTHER EXPENSE	75,000	75,000	75,000	75,000
EXPENSE Total		50,248,683	51,056,465	51,818,904	52,636,827
REVENUE					
	BD-FINES & FORFEITS	10,000	10,000	10,000	10,000
	BH-DEPT REVENUES	1,386,750	1,386,750	1,386,750	1,386,750
	BI-CAP BACKCHARGES	237,297	245,602	254,198	263,095
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	291,000	291,000	291,000	291,000
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	25,000	25,000	25,000
REVENUE Total		1,950,047	1,958,352	1,966,948	1,975,845

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PR-PURCHASING DEPARTMENT

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,188,299	2,606,840	2,767,669	2,901,904
	DD-GENERAL EXPENSES	16,109	19,263	18,878	18,500
	DE-CONTRACTUAL SERVICES	1,500	1,500	1,515	1,515
	HF-INTER-DEPARTMENTAL CHARGES	301,715	301,715	301,715	301,715
EXPENSE Total		1,507,623	2,929,317	3,089,777	3,223,634
REVENUE					
	BF-RENTS & RECOVERIES	150,000	150,000	150,000	150,000
	BH-DEPT REVENUES	20,500	20,500	20,500	20,500
	BJ-INTERDEPT REVENUES	547,566	547,566	547,566	547,566
REVENUE Total		718,066	718,066	718,066	718,066

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PW-PUBLIC WORKS DEPARTMENT

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	41,412,672	45,270,080	48,166,804	50,590,076
	AC-WORKERS COMPENSATION	1,562,978	1,562,978	1,562,978	1,562,978
	BB-EQUIPMENT	404,342	474,251	464,766	455,471
	DD-GENERAL EXPENSES	6,716,663	6,952,900	6,853,854	6,757,190
	DE-CONTRACTUAL SERVICES	7,393,863	7,393,863	7,467,802	7,467,802
	DF-UTILITY COSTS	26,737,999	29,574,108	30,215,391	30,845,209
	HF-INTER-DEPARTMENTAL CHARGES	11,054,279	11,054,279	11,054,279	11,054,279
EXPENSE Total		95,282,796	102,282,459	105,785,874	108,733,005
REVENUE					
	BC-PERMITS & LICENSES	285,000	285,000	285,000	285,000
	BF-RENTS & RECOVERIES	72,000	72,000	72,000	72,000
	BH-DEPT REVENUES	920,000	920,000	920,000	920,000
	BI-CAP BACKCHARGES	4,535,883	4,694,639	4,858,951	5,029,015
	BJ-INTERDEPT REVENUES	23,200,086	23,200,086	23,200,086	23,200,086
	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
REVENUE Total		32,697,969	32,856,725	33,021,037	33,191,101

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



RE-OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	555,070	840,783	866,307	887,682
	DD-GENERAL EXPENSES	95,786	106,060	103,938	101,860
	DE-CONTRACTUAL SERVICES	106,232	106,232	107,294	107,294
	OO-OTHER EXPENSE	14,533,845	14,042,530	14,569,018	15,113,934
EXPENSE Total		15,290,933	15,095,604	15,646,557	16,210,770
REVENUE					
	BF-RENTS & RECOVERIES	9,192,872	9,192,872	9,192,872	9,192,872
	BH-DEPT REVENUES	164,864	164,864	164,864	164,864
	BJ-INTERDEPT REVENUES	11,274,156	11,274,156	11,274,156	11,274,156
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	720,350	720,350	720,350	720,350
REVENUE Total		21,352,242	21,352,242	21,352,242	21,352,242

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RM-RECORDS MANAGEMENT

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	887,071	1,075,520	1,142,360	1,198,213
	BB-EQUIPMENT	1,000	77,420	75,872	74,354
	DD-GENERAL EXPENSES	159,791	216,785	212,449	208,200
	DE-CONTRACTUAL SERVICES	130,000	130,000	131,300	131,300
	HF-INTER-DEPARTMENTAL CHARGES	75,085	75,085	75,085	75,085
	EXPENSE Total	1,252,947	1,574,809	1,637,066	1,687,152
REVENUE					
	BJ-INTERDEPT REVENUES	626,550	626,550	626,550	626,550
	REVENUE Total	626,550	626,550	626,550	626,550

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RS-RESERVES

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
REVENUE					
	BF-RENTS & RECOVERIES	19,000,000	19,000,000	19,000,000	19,000,000
REVENUE Total		19,000,000	19,000,000	19,000,000	19,000,000

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RV-GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
REVENUE					
	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	2,500,000	2,711,000	1,235,000
	BJ-INTERDEPT REVENUES	73,501,105	73,501,105	73,501,105	73,501,105
	BO-PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	7,034,998	6,751,210	7,135,079	7,540,776
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	17,866,327	17,866,327	17,866,327	17,866,327
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	912,118,830	927,327,064	963,492,820	1,001,069,040
	TB-PART COUNTY - SALES TAX PART COUNTY	61,831,308	64,242,729	66,748,195	69,351,375
	TL-PROPERTY TAX	162,838,578	162,838,578	162,838,578	162,838,578
	TO-OTB 5% TAX	5,300,000	5,300,000	5,300,000	5,300,000
REVENUE Total		1,246,461,146	1,263,797,013	1,303,063,104	1,342,172,201

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SA-COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	256,677	658,761	658,883	659,008
	DD-GENERAL EXPENSES	2,438	7,199	7,055	6,914
	DE-CONTRACTUAL SERVICES	30,600	30,600	30,906	30,906
EXPENSE Total		289,715	696,560	696,844	696,828
REVENUE					
	BH-DEPT REVENUES	15,000	15,000	15,000	15,000
REVENUE Total		15,000	15,000	15,000	15,000

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



SC-SENIOR CITIZENS AFFAIRS					
E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,968,138	2,573,899	2,728,625	2,858,170
	DD-GENERAL EXPENSES	22,603	52,513	51,463	50,434
	DE-CONTRACTUAL SERVICES	15,681,803	15,681,803	15,838,621	15,838,621
	HF-INTER-DEPARTMENTAL CHARGES	1,381,875	1,381,875	1,381,875	1,381,875
EXPENSE Total		19,054,419	19,690,090	20,000,584	20,129,099
REVENUE					
	BH-DEPT REVENUES	16,724	16,724	16,724	16,724
	BJ-INTERDEPT REVENUES	516,354	516,354	516,354	516,354
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	37,500	37,500	37,500	37,500
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,338,460	5,338,460	5,338,460	5,338,460
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	7,156,323	7,156,323	7,156,323	7,156,323
REVENUE Total		13,065,361	13,065,361	13,065,361	13,065,361

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



SS-SOCIAL SERVICES

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	50,449,530	56,698,115	60,415,187	63,521,178
	BB-EQUIPMENT	36,630	62,691	61,437	60,208
	DD-GENERAL EXPENSES	1,086,783	1,145,257	1,122,358	1,099,917
	DE-CONTRACTUAL SERVICES	13,096,325	14,064,275	14,204,918	14,204,918
	DF-UTILITY COSTS	400	404	412	421
	HF-INTER-DEPARTMENTAL CHARGES	23,538,929	23,538,929	23,538,929	23,538,929
	SS-RECIPIENT GRANTS	67,050,000	62,367,500	62,367,500	62,367,500
	TT-PURCHASED SERVICES	51,541,207	51,046,619	51,046,619	51,557,085
	WW-EMERGENCY VENDOR PAYMENTS	57,955,000	59,114,100	60,296,382	61,502,310
	XX-MEDICAID	237,500,000	244,203,092	251,107,277	258,218,587
EXPENSE Total		502,254,804	512,240,982	524,161,019	536,071,053
REVENUE					
	BH-DEPT REVENUES	11,890,000	11,890,000	11,890,000	11,890,000
	BJ-INTERDEPT REVENUES	110,000	110,000	110,000	110,000
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	154,121,912	128,455,920	108,911,435	109,532,231
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	84,055,442	82,667,531	82,832,866	83,056,515
REVENUE Total		250,177,354	223,123,452	203,744,302	204,588,745

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



TR-COUNTY TREASURER

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,617,352	4,406,943	4,672,800	4,894,911
	BB-EQUIPMENT	7,586	11,480	11,250	11,025
	DD-GENERAL EXPENSES	215,212	279,092	273,510	268,040
	DE-CONTRACTUAL SERVICES	54,490	54,490	55,035	55,035
	OO-OTHER EXPENSE	50,000,000	100,000,000	100,000,000	100,000,000
EXPENSE Total		52,894,640	104,752,005	105,012,596	105,229,011
REVENUE					
	BA-INT PENALTY ON TAX	27,500,000	26,500,000	25,500,000	25,500,000
	BD-FINES & FORFEITS	12,000	12,000	12,000	12,000
	BE-INVEST INCOME	4,000,000	19,696,000	25,604,800	32,006,000
	BH-DEPT REVENUES	750,000	750,000	750,000	750,000
	BJ-INTERDEPT REVENUES	14,662	14,662	14,662	14,662
	TX-SPECIAL TAXES - SPECIAL TAXES	3,200,000	3,200,000	3,200,000	3,200,000
REVENUE Total		35,476,662	50,172,662	55,081,462	61,482,662

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



TV-TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,911,977	3,618,156	3,789,606	3,932,857
	BB-EQUIPMENT	19,190	18,806	18,430	18,061
	DD-GENERAL EXPENSES	219,272	352,004	344,964	338,065
	DE-CONTRACTUAL SERVICES	7,399,000	7,443,000	7,446,940	7,446,940
EXPENSE Total		10,549,439	11,431,966	11,599,940	11,735,923
REVENUE					
	BD-FINES & FORFEITS	42,250,000	46,750,000	46,750,000	46,750,000
	BI-CAP BACKCHARGES	81,230	84,073	87,016	90,061
REVENUE Total		42,331,230	46,834,073	46,837,016	46,840,061

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



VS-VETERANS SERVICES AGENCY

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	552,469	613,463	635,982	654,855
	DD-GENERAL EXPENSES	14,000	29,361	28,774	28,198
	DE-CONTRACTUAL SERVICES	700	700	707	707
	HF-INTER-DEPARTMENTAL CHARGES	1,133,457	1,133,457	1,133,457	1,133,457
EXPENSE Total		1,700,626	1,776,981	1,798,920	1,817,217
REVENUE					
	BJ-INTERDEPT REVENUES	1,698,927	1,698,927	1,698,927	1,698,927
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	32,900	32,900	32,900	32,900
REVENUE Total		1,731,827	1,731,827	1,731,827	1,731,827

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN UPDATE



YB-NASSAU COUNTY YOUTH BOARD

E/R	OBJECT	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	373,527	390,267	409,251	425,178
	DD-GENERAL EXPENSES	4,612	12,170	11,926	11,688
	DE-CONTRACTUAL SERVICES	6,252,000	7,699,544	7,776,539	7,776,539
	HF-INTER-DEPARTMENTAL CHARGES	565,637	565,637	565,637	565,637
EXPENSE Total		7,195,776	8,667,618	8,763,353	8,779,042
REVENUE					
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,335,164	1,335,164	1,335,164	1,335,164
REVENUE Total		1,335,164	1,335,164	1,335,164	1,335,164



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 2010-2013 Multi-Year Financial Plan Update baseline.

Table A.1: MYP Update Baseline Inflat

Expense / Revenue Category	Baseline Inflator	Explanation
Wages	Variable	Reflect terms of existing contracts
Non-Police Pension Contribution	11.7%,12.4%,12.4%	Reflects State Comptroller's effective rate, and preliminary 2011 estimates
Police Pension Contribution	17.6%,20.5%,20.4%	Reflects State Comptroller's effective rate, and preliminary 2011 estimates
Health Insurance - Actives	3.5%,3.5%,3.5%	Reflects State Comptroller's effective rate, and preliminary 2011 estimates
Health Insurance - Retirees	3.5%,3.5%,3.5%	Reflects State Comptroller's effective rate, and preliminary 2011 estimates
Other-Than-Personal-Services	Variable	Reflects commitment to contain administrative spending
Utilities		
Light and Power	1.1%,2%,2%	For 2011 - 2013 respectively, U.S. Dept of Energy Estimates
Brokered Gas	7%,3%,2.4%	For 2011 - 2013 respectively, U.S. Dept of Energy Estimates
Trigen	4.7%,2.8%,2.6%	For 2011 - 2013 respectively, U.S. Dept of Energy Estimates
Fuel	4.2%,1%,1%	For 2011 - 2013 respectively, U.S. Dept of Energy Estimates
Water	2.3%,2.5%,2.7%	For 2011 - 2013 respectively, U.S. Dept of Energy Estimates
Telephone	0%,0%,0%	For 2011 - 2013 respectively, Negotiations with vendor
Medicaid	Capped	Based on recently approved State Medicaid cap formula
Social Services Entitlements	1%,0%,1%	For 2011 - 2013 respectively, Reflects most current caseload information
Special Education Program	2.7%,2.7%,2.7%	For 2011 - 2013 respectively, Reflects most current caseload information
State Aid	Variable	Variable based upon reimbursement formula
Federal Aid	Variable	Variable based upon reimbursement formula
Sales Tax	3.9%,3.9%,3.9%	1.75% in 2010, 3.9% in 2011, 3.9% in 2012, 3.9% in 2013
Property Tax	None	No property tax increase in the baseline



APPENDIX B: BORROWING SCHEDULE

Nassau County
 2010 Budget and the 2010-2013 Multi Year Plan
 Debt Service Assumptions Schedule
 September 15, 2009

<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
2009 Remaining								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	123,000,000	12/01/09	06/01/10	12/01/10	12/01/29	11.64	Fixed	3.75%
Capital-SSWRD ⁴	8,000,000	12/01/09	06/01/10	12/01/10	12/01/34	15.84	Fixed	4.00%
Environmental Bond Act	36,000,000	12/01/09	06/01/10	12/01/10	12/01/29	14.00	Fixed	3.75%
Judgments & Settlements	8,000,000	12/01/09	06/01/10	12/01/10	12/01/19	8.08	Fixed	3.75%
	175,000,000	Total						
<u>Cash Flow Borrowings</u> ¹								
Tax Anticipation Notes	140,000,000	12/15/09	11/01/10	N/A	11/01/10	0.92	Fixed	1.00%
2010								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	74,000,000	01/01/10	10/01/10	04/01/11	04/01/30	11.81	Fixed	4.00%
Capital-SSWRD ⁴	35,000,000	01/01/10	10/01/10	04/01/11	04/01/35	15.63	Fixed	4.25%
Environmental Bond Act	15,000,000	04/01/10	10/01/10	04/01/11	04/01/30	13.95	Fixed	4.00%
Judgments & Settlements	10,000,000	04/01/10	10/01/10	04/01/11	04/01/20	8.34	Fixed	4.00%
	134,000,000	Total						
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	140,000,000	06/01/11	05/01/12	N/A	05/01/12	0.92	Fixed	3.00%
TAN (New)	140,000,000	12/01/10	11/01/11	N/A	11/01/11	0.92	Fixed	3.00%
	280,000,000							
2011								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	110,000,000	04/01/11	10/01/11	04/01/12	04/01/31	10.14	Fixed	6.21%
Capital-SSWRD ⁴	53,000,000	04/01/11	10/01/11	04/01/12	04/01/36	12.61	Fixed	6.56%
Judgments & Settlements	5,000,000	04/01/11	10/01/11	04/01/12	04/01/21	7.64	Fixed	6.06%
	168,000,000	Total						
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	140,000,000	06/01/11	05/01/12	N/A	05/01/12	0.92	Fixed	4.00%
TAN (New)	140,000,000	12/01/11	11/01/12	N/A	11/01/12	0.92	Fixed	4.00%
	280,000,000							
2012								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	93,000,000	04/01/12	10/01/12	04/01/13	04/01/32	9.99	Fixed	6.46%
Capital-SSWRD ⁴	42,000,000	04/01/12	10/01/12	04/01/13	04/01/37	12.34	Fixed	6.81%
	135,000,000	Total						
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	140,000,000	06/01/12	05/01/13	N/A	05/01/13	0.92	Fixed	4.50%
TAN (New)	140,000,000	12/01/12	11/01/13	N/A	11/01/13	0.92	Fixed	4.50%
	280,000,000							
2013								
<u>Capital Borrowings</u> ^{2,3}								
Capital-General	89,000,000	04/01/13	10/01/13	04/01/14	04/01/33	12.54	Fixed	6.68%
Capital-SSWRD ⁴	36,000,000	04/01/13	10/01/13	04/01/14	04/01/38	12.54	Fixed	6.68%
	125,000,000	Total						
<u>Cash Flow Borrowings</u> ¹								
RANs (New)	135,000,000	06/01/13	05/01/14	N/A	05/01/14	0.92	Fixed	4.50%
TAN (New)	135,000,000	12/01/13	11/01/14	N/A	11/01/14	0.92	Fixed	4.50%
	270,000,000							

¹ Estimated borrowing need

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

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

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



APPENDIX C: DEBT SERVICE BASELINE

Nassau County
2010-2013 MYP (Adopted)
Baseline

		<u>12/31/2010</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>12/31/2013</u>
<i>Existing Debt Service Obligations</i>					
<i>General Fund Obligations</i>					
Long Term Debt					
	Principal	58,645,710	47,620,310	32,015,634	31,632,890
	Interest	26,945,354	23,743,344	21,828,409	20,382,711
NIFA Set Asides					
	Principal	99,058,304	117,188,573	135,102,661	141,582,147
	Interest	68,704,219	66,414,287	61,104,142	54,795,023
	Fees	3,955,619	3,955,619	3,955,619	3,891,085
	Total	257,309,206	251,786,319	245,848,012	244,140,955
<i>Parks And Recreation</i>					
Long Term Debt					
	Principal	7,487,098	7,606,456	3,431,467	3,002,657
	Interest	1,726,478	1,407,611	1,169,086	1,036,973
NIFA Set Asides					
	Principal	3,078,626	3,174,986	3,309,507	3,201,758
	Interest	1,729,181	1,587,576	1,439,326	1,284,212
	Fees	110,412	110,412	110,412	108,611
	Total	14,580,447	13,781,776	9,843,815	9,012,894
<i>Envirmental Bond Fund</i>					
Long Term Debt					
	Principal	1,412,007	2,579,398	2,676,731	2,784,148
	Interest	3,915,597	3,605,363	3,502,342	3,401,539
NIFA Set Asides					
	Principal	663,299	757,879	713,205	835,777
	Interest	385,979	358,657	324,928	293,204
	Fees	7,016	7,016	7,016	6,902
	Total	6,236,100	7,040,955	6,956,923	7,054,252
<i>Police District</i>					
Long Term Debt					
	Principal	-	831,897	872,560	916,283
	Interest	963,074	910,472	869,109	826,195
NIFA Set Asides					
	Principal	53,015	51,963	35,889	39,020
	Interest	28,339	26,085	23,762	22,205
	Fees	1,335	1,335	1,335	1,313
	Total	152,497	205,884	187,145	189,388
<i>Police Headquarters</i>					
Long Term Debt					
	Principal	2,126,183	3,064,879	2,416,172	2,089,408
	Interest	1,625,387	1,596,175	1,480,506	1,385,340
NIFA Set Asides					
	Principal	1,475,171	1,456,687	1,527,795	1,459,693
	Interest	852,338	784,588	715,996	644,567
	Fees	71,221	71,221	71,221	70,059
	Total	6,199,243	7,220,173	6,102,752	5,541,732



APPENDIX C: DEBT SERVICE BASELINE (continued)

Fire Prevention Fund

Long Term Debt

Principal	159,227	125,926	71,781	73,264
Interest	28,494	20,047	13,020	9,254

NIFA Set Asides

Principal	169,533	158,304	158,368	134,203
Interest	73,735	65,658	58,029	50,420
Fees	4,525	4,525	4,525	4,451
Total	435,513	374,459	305,723	271,592

Community College

Long Term Debt

Principal	1,395,733	1,502,919	927,665	875,427
Interest	653,395	557,034	500,353	457,778

NIFA Set Asides

Principal	2,013,923	1,987,959	2,159,133	2,111,824
Interest	838,656	743,313	648,695	543,436
Fees	29,036	29,036	29,036	28,563
Total	4,816,597	4,474,328	4,310,475	4,060,340

Water related project

Long Term Debt

Principal	1,518,158	1,444,876	1,026,476	650,936
Interest	747,601	628,537	564,490	522,539

NIFA Set Asides

Principal	1,301,649	1,417,922	1,632,917	1,607,173
Interest	755,599	696,205	630,000	552,056
Fees	46,140	46,140	46,140	45,388
Total	4,159,281	3,775,229	3,651,911	3,128,723

Sewer related project

Long Term Debt

Principal	946,858	2,604,850	1,638,734	1,222,355
Interest	774,151	688,759	595,925	533,991

NIFA Set Asides

Principal	1,711,481	1,829,059	2,068,858	1,955,072
Interest	1,299,349	1,223,450	1,138,857	1,043,892
Fees	111,511	111,511	111,511	109,692
Total	4,523,821	5,623,487	5,084,774	4,401,254

Total General Improvement

Long Term Debt

Principal	73,690,974	67,381,511	45,077,220	43,247,368
Interest	37,379,530	33,157,342	30,523,241	28,556,322
Total	111,070,504	100,538,853	75,600,461	71,803,690

Total Existing NIFA

Principal	109,525,000	128,023,333	146,708,333	152,926,667
Interest	74,667,396	71,899,818	66,083,735	59,229,016
Fees	4,336,816	4,336,816	4,336,816	4,266,063

Total	188,529,211	204,259,967	217,128,884	216,421,745
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APPENDIX C: DEBT SERVICE BASELINE (continued)

Expense of Loans		5,650,000	4,790,000	5,090,000	5,307,000
Short Term Interest					
	RAN Interest	2,745,000	3,850,000	5,133,333	5,775,000
	TAN Interest	1,228,889	3,850,000	5,133,333	5,775,000
	Total	3,973,889	7,700,000	10,266,667	11,550,000
TOTAL EXISTING OBLIGATIONS		309,223,604	317,288,820	308,086,012	305,082,435
<i>Future Obligations</i>					
General Capital					
	Principal	6,679,001	10,905,789	16,388,723	21,334,469
	Interest	6,092,500	10,658,011	16,499,963	21,453,369
SSWRD					
	Principal	192,096	1,012,288	1,947,177	2,732,398
	Interest	1,063,750	3,520,950	6,616,924	9,144,055
Judgments					
	Principal	674,091	1,532,279	1,970,094	2,054,876
	Interest	500,000	809,563	889,393	803,223
Environmental Bond Act					
	Principal	1,240,636	1,790,886	1,859,303	1,930,337
	Interest	1,650,000	1,893,402	1,824,581	1,753,128
<i>Total Future Obligations</i>					
	Principal	8,785,823	15,241,241	22,165,297	28,052,079
	Interest	9,306,250	16,881,926	25,830,861	33,153,776
	Total	18,092,073	32,123,167	47,996,158	61,205,855
TOTAL COUNTY DEBT SERVICE		327,315,677	349,411,987	356,082,170	366,288,290



APPENDIX D

NASSAU COMMUNITY COLLEGE
Fiscal 2010-2013 Multi-Year Financial Plan
 (Provided by Nassau Community College)

	Adopted 2010 Budget	2010 Projected	2011 Projected	2012 Projected	2013 Projected
OPERATING EXPENSES:					
Salaries	131,307,833	128,631,037	133,454,701	139,727,072	146,154,517
Fringe Benefits	43,987,109	43,074,662	45,976,588	48,735,183	51,659,294
Increased Fringe from Optional Retirement Plan	774,823	774,823	1,033,582	1,085,261	1,139,524
Increased Fringe from MTA Payroll Tax		437,346	453,746	475,072	496,925
Equipment	1,797,542	1,700,000	1,800,000	1,854,000	1,909,620
General Expenses	7,798,956	7,300,250	7,325,000	7,544,750	7,771,093
Contractual	6,794,515	6,600,000	6,800,000	7,004,000	7,214,120
Utility Costs (Telephone & Other)	1,582,500	1,500,149	1,575,156	1,622,411	1,671,083
Utility Costs (LIPA)	4,810,000	4,361,745	4,579,832	4,808,824	5,049,265
Interfund Charges	3,534,000	3,189,121	3,348,577	3,516,006	3,691,806
Other	55,000	55,000	55,000	55,000	55,000
Lease of ENDO Building- Rent&Other	999,750	999,750	975,000	1,100,000	1,125,000
Lease of 900 Stewart(Including Utilities)			1,100,000	2,200,000	2,200,000
Banner Maintenance	700,000	1,000,000	1,200,000	1,200,000	1,200,000
Total Operating Expenses	204,142,028	199,623,883	209,677,182	220,927,578	231,337,247
OPERATING REVENUES:					
Investment Income	550,000	450,000	550,000	550,000	550,000
Rents & Recoveries	950,000	950,000	950,000	950,000	950,000
Revenue Offset to Expenses	3,921,000	3,900,000	3,900,000	3,950,000	4,000,000
Service Fees	5,634,000	5,700,000	5,700,000	5,750,000	5,800,000
Student Revenues	72,931,586	74,046,191	74,046,191	74,046,191	74,046,191
Revenue in Lieu of Sponsor Share	14,885,000	13,000,000	13,500,000	13,500,000	13,500,000
Federal Aid	250,000	250,000	250,000	250,000	250,000
State Operating Aid	49,918,893	47,611,462	43,539,460	43,539,460	43,539,460
State Rental Aid (50% in 2011+)	406,125	406,125	887,500	1,487,500	1,487,500
Property Taxes	52,206,883	52,206,883	52,206,883	52,206,883	52,206,883
Fund Balance	2,488,541	2,488,541	0	0	0
Total Operating Revenue	204,142,028	201,009,202	195,530,034	196,230,034	196,330,034
Gain (Loss) From Operations- (Baseline Gap)*	0	1,385,319	(14,147,147)	(24,697,544)	(35,007,213)

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

Current Assumptions:	2010	2011	2012	2013
Enrollment Increase	4.310%	0.000%	0.000%	0.000%
# FTE's (2009= 18,426.8)	19,221.0	19,221.0	19,221.0	19,221.0
Base Aid per FTE	2,545	2,260	2,260	2,260
Increase in FT Tuition		0	0	0
FT Tuition	3,622	3,622	3,622	3,622
Prop Tax Increase		0.00%	0.00%	0.00%

Major Assumptions

- Salary growth is based on commitments from collective bargaining agreements. Out years where no agreements exist are projected at increases consistent with current contract increases.
- Fringe Benefit growth is based on the latest estimated percentage increases and assumptions available.
- Increased costs from the Optional Retirement Plan legislation and the MTA Patrol Tax (Unfunded Mandates) are not reflected in the Fringe Benefit line for presentation purposes. They are therefore shown separately in this plan.
- Other Than Personnel Service (OTPS) costs reflect funding for on-going operations with minimal additional appropriations to address strategic plan efforts, with the exception of the Stewart Avenue lease.
- State Aid for 2010 is calculated on aid per FTE of \$2,545 and FTE enrollment of 18,426.8 (2009 final). State aid for 2011 and beyond is based on \$2,260 per FTE and enrollment of 19,221.0 (2010 projection). An additional \$100k is included for Categorical aid (excluding Rental Aid). Rental Aid is based on 50% of only the rental portion of the lease cost for Endo & Stewart.
- FY09/10 Fall enrollment increased 4.3% over prior year. Spring FY 09/10 is projected to be 5.41% over prior year. Winterim +15.33% and Summer -2% for weighted average increase of 4.31%. Enrollment increases for 2011 and beyond are assumed to be zero before gap closers. Current Tuition is \$3,622 per full time student. Each \$50 increase in tuition is worth about \$1Million.
- Property tax revenue shown above reflects no increase in FY 2010 and no increases in the out years. Each 1% Increase is worth about \$500k.
- Revenue in Lieu of Sponsor Share varies with the changes in the level of non-resident enrollment net operating costs, and the level of sponsor support. Since there is no assumptions being made for additional non resident enrollment or sponsor support this amount remains level.



APPENDIX D

NASSAU COMMUNITY COLLEGE
Fiscal 2010-2013 Multi-Year Financial Plan

(Provided by Nassau Community College)

		<u>2010</u> <u>Projected</u>	<u>2011</u> <u>Projected</u>	<u>2012</u> <u>Projected</u>	<u>2013</u> <u>Projected</u>
BASELINE (GAP)		1,385,319	(14,147,147)	(24,697,544)	(35,007,213)
GAP CLOSING MEASURES					
1. Presidential Task Force					
A. Expense Reduction Target 2011			10,000,000	10,000,000	10,000,000
B. Expense Reduction Target 2012				1,000,000	1,000,000
C. Expense Reduction Target 2013					1,000,000
D. Revenue Growth Target					1,000,000
	Total Cost Reductions		<u>10,000,000</u>	<u>11,000,000</u>	<u>13,000,000</u>
2. State					
A. Increase in State Aid Rate in 2011		-			
B. Increase in State Aid Rate in 2012		100		1,922,100	1,922,100
C. Increase in State Aid Rate in 2013		100			1,922,100
	Total State Aid		<u>-</u>	<u>1,922,100</u>	<u>3,844,200</u>
3. Sponsor Support					
A. Increase in Sponsor Support 2011					
B. Increase in Sponsor Support 2012		3.90%		2,036,068	2,036,068
C. Increase in Sponsor Support 2013		3.90%			2,115,475
	Total Fund Balance		<u>-</u>	<u>2,036,068</u>	<u>4,151,544</u>
4. Tuition- <i>(Note: Tuition rates may vary significantly from amounts shown)</i>					
A. Increase in Tuition in 2011	\$	160	3,270,953	3,270,953	3,270,953
B. Increase in Tuition in 2012	\$	140		2,862,084	2,862,084
C. Increase in Tuition in 2013	\$	120			2,453,215
	Total Tuition Increases		<u>3,270,953</u>	<u>6,133,036</u>	<u>8,586,251</u>
5. Enrollment Increases- Student Revenue					
A. Enrollment impact-Student Revenue 2011		1.50%	1,159,757	1,202,688	1,239,487
B. Enrollment impact-Student Revenue 2012		2.00%		1,504,978	1,505,714
C. Enrollment impact-Student Revenue 2013		1.25%			959,892
	Total Enrollment impact-Student Revenue		<u>1,159,757</u>	<u>2,707,666</u>	<u>3,705,093</u>
6. Enrollment Increases- State Aid					
A. 2011 Enrollment Increase-State Aid		288.32		680,423	709,255
B. 2012 Enrollment Increase-State Aid		390.19			959,858
C. 2013 Enrollment Increase-State Aid		248.74			-
	Total Enrollment impact-State Aid		<u>-</u>	<u>680,423</u>	<u>1,669,113</u>
7. Use of Fund Balance/ Revenue Increases/ Additional Savings Measures					
A. 2012 Items				218,250	-
	Total Other			<u>218,250</u>	<u>51,013</u>
Total GAP Closers			<u>14,430,710</u>	<u>24,697,544</u>	<u>35,007,213</u>
Preliminary Balance Baseline GAP surplus/(deficit)		<u>1,385,319</u>	<u>283,562</u>	<u>0</u>	<u>0</u>



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

As of 4/29/2010

Consolidated
(In Thousands)

	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>
Operating Revenues:					
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>
Operating Expenses:					
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>
NonOperating Revenues:					
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 <u>Budget</u>	As of 03/31/10 2010 <u>Projected</u>	2011 <u>Projected</u>	2012 <u>Projected</u>	2013 <u>Projected</u>
BASELINE SURPLUS (GAP) AS OF January 1, 2010	(19,643)	(18,561)	(35,967)	(41,608)	(47,406)

Revenue Programs to Eliminate Gap ("PEG")

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

Expense PEG

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



APPENDIX F

SEWER AND STORM WATER RESOURCE DISTRICT FINANCIAL PLAN

SEWER AND STORM WATER FINANCE AUTHORITY						
EXP/REV	OBJECT	2010 Adopted Budget	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXP						
	DE -CONTRACTUAL SERVICES	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	FF -INTEREST	8,281,840	8,281,840	7,954,231	7,642,123	7,274,480
	GG -PRINCIPAL	7,269,191	7,269,191	7,332,900	7,771,610	7,925,176
	LZ-TRANSFER OUT TO SSW	99,869,560	99,869,560	100,126,862	100,003,425	100,212,150
EXP Total		116,420,591	116,420,591	116,413,993	116,417,158	116,411,806
REV						
	BE -INVEST INCOME	388,776	388,776	382,178	385,343	379,991
	TL-PROPERTY TAX	116,031,815	116,031,815	116,031,815	116,031,815	116,031,815
REV Total		116,420,591	116,420,591	116,413,993	116,417,158	116,411,806
Surplus (Deficit)		-	-	-	-	-
SEWER AND STORM WATER RESOURCE DISTRICT						
EXP/REV	OBJECT	2010 Budget	2010 Projection	2011 Plan	2012 Plan	2013 Plan
EXP						
	AA -SALARIES, WAGES & FEES	19,905,330	19,143,038	21,578,748	22,993,253	24,177,100
	AB -FRINGE BENEFITS	9,545,432	9,545,432	10,638,436	11,054,763	11,454,820
	BB -EQUIPMENT	299,000	299,000	293,020	287,160	281,416
	DD -GENERAL EXPENSES	14,615,801	14,615,801	14,373,085	14,110,631	13,853,677
	DE -CONTRACTUAL SERVICES	21,867,272	21,867,272	21,867,272	22,085,945	22,085,945
	DF -UTILITY COSTS	14,782,498	14,782,498	15,656,375	16,092,481	16,469,462
	FF -INTEREST	11,351,775	11,351,775	10,125,044	9,186,714	8,351,085
	GG -PRINCIPAL	22,045,500	22,045,500	18,413,500	16,882,500	14,639,000
	HH -INTERFD CHGS - INTERFUND CHARGES	27,426,600	27,426,600	32,237,019	35,096,687	37,278,738
	OO -OTHER	24,863,174	24,863,174	25,896,646	27,068,729	27,942,647
EXP Total		166,702,382	165,940,090	171,079,143	174,858,863	176,533,890
REV						
	AA -FUND BALANCE	52,784,573	52,784,573	51,679,184	55,136,328	3,832,088
	BC -PERMITS & LICENSES	241,900	241,900	241,900	241,900	241,900
	BE -INVEST INCOME	1,294,000	1,294,000	3,742,609	3,890,131	3,875,803
	BF -RENTS & RECOVERIES	2,007,452	2,007,452	2,077,713	2,150,433	2,225,698
	BG -REVENUE OFFSET TO EXPENSE	160,005	160,005	164,805	169,749	174,842
	BH -DEPT REVENUES	9,726,212	9,726,212	12,405,736	12,604,151	12,806,534
	BI -CAP BACKCHARGES	618,680	618,680	640,334	662,745	685,942
	IF -INTERFD TSFS - INTERFUND TRANSFERS	99,869,560	99,869,560	100,126,862	100,003,425	100,212,150
REV Total		166,702,382	166,702,382	171,079,143	174,858,863	124,054,956
Surplus (Deficit)		-	762,292	-	-	(52,478,934)
GAP CLOSING MEASURES						
	Unused O&M Reserve to Fund Balance	24,863,174		25,896,646	27,068,729	27,942,647
	Property Tax Increase (0%)	-		-	8,850,466	13,539,183
	Grant Recoveries	10,000,000		10,000,000	-	-
	Debt Restructuring	15,000,000		13,000,000	10,000,000	5,000,000
	Operational Efficiencies	1,500,000		1,500,000	1,500,000	1,500,000
	TOTAL GAP CLOSING MEASURES	51,363,174		50,396,646	47,419,195	47,981,829