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FISCAL 2010– 2013 MULTI-YEAR FINANCIAL PLAN



EXECUTIVE SUMMARY



OVERVIEW

The Multi-Year Plan (MYP) serves as the basis for current decision-making and long-term strategic planning in Nassau County. The success of the Suozzi Administration is in great part attributable to the development of multi-year plans and the implementation of the initiatives described within them. Given the current economic conditions, the County will continue to place increased emphasis on identifying cost saving measures, engaging in strict fiscal discipline while administering all operations, and implementing strategies that ensure long-term stability.

Shortly after the adoption of Nassau County's 2009-2012 MYP, the economy quickly deteriorated. On September 15, 2008, the same day the County's 2009 Adopted Budget was released, Lehman Brothers filed for bankruptcy protection which was followed by a series of events which wreaked havoc on the finances of every municipality in the nation. Within weeks, the Dow dropped over 30 percent, the credit markets once again experienced significant volatility, and consumer confidence fell to its lowest level since the inception of the index in 1967. Given this catastrophic turn of events, it was not surprising that County sales tax revenue nose-dived in the fourth quarter of 2008. The County's January sales tax reconciliation check, which covered the fourth quarter, was down 33 percent from the same period in 2007, a \$10 million negative impact in that single payment. It was clear that difficult times lay ahead.

Given this deteriorating economic outlook, County Executive Suozzi moved quickly to proactively manage the clear potential for budgetary risk, and, on February 2, 2009, announced and directed the implementation of a plan to close a \$130 million budget gap created primarily by a shortfall in sales tax collections. A major component of the gap closing plan, accomplished with the cooperation of all five major unions, was a workforce reduction of over 700 positions, which, when added to other reductions, has brought the current on-board headcount down to nearly 1,000 fewer employees than when County Executive Suozzi took office in 2002. The County Executive's plan of workforce reduction, coupled with an ongoing and comprehensive strategic effort to reduce expenses and increase revenues has been successful in closing the budget gap. However, the national, State and County economic environment continues to be challenging; simultaneously, the ongoing pressures of State-mandated expenses, contractual labor increases, and other obligations further drive the need for increased cost control and efficiency to limit the burden on the taxpayers of Nassau County.

In 2010 and into the out-years, the Administration will continue to exercise enhanced budgetary restraint and seek cost savings and efficiencies, much like that of households throughout Nassau County, New York State and the country. The efforts at inventory management, overtime control, consolidation, and health care cost analysis will also continue, and, despite mandated expense increases, some of which are rising at increasing rates, such as public assistance, special education programs, and Workers' Compensation. A focus will be maintained on improved structural balance as demonstrated in the 2010 Adopted Budget. Future challenges will include rising costs of the State-run pension program as a result of the stock market decline and a planned reduction in federal stimulus funding.

As a result of its commitment to strategic planning, operational improvement and continued sound financial management, Nassau County has received a total of 13 bond rating upgrades since 2002: Moody's A2, Fitch A+, and Standard and Poor's A+. All ratings have been affirmed over the past month and each has been assigned a stable outlook.



SUMMARY OF 2008 FINANCIAL PERFORMANCE

Nassau County ended Fiscal Year 2008 with an operating surplus of \$2.1 million aggregated across its major operating funds which was accomplished during the worst global economic meltdown since the Great Depression. The County's successful performance can be attributed to a number of factors, including:

- The achievement of \$22.9 million in savings from controlled spending on contracts and restricted purchases;
- \$22.7 million from reduced borrowings and the corresponding debt service costs;
- \$17.6 million from audit recoveries and the disencumbrance of funds; and
- \$14.8 million from negotiated labor savings.

This positive operating surplus was realized despite absorbing several negative variances, which included:

- A shortfall of \$41.9 million in sales tax revenue;
- Budgeted State Legislative items that did not come to fruition and created an \$18.3 million gap in State Aid;
- \$9.9 million shortfall in investment income;
- \$8.7 million decline in departmental revenues which was a direct result of the downturn in the economy.

STRATEGIC USE OF SURPLUS 2008 FUNDS

Consistent with prior years' strategic use of surpluses, the Administration added the entire net Fiscal 2008 surplus to the County's accumulated undesignated fund balance. Responsible fiscal decisions about the use of annual surpluses remain one of the hallmarks of the Administration.

TAX CERTIORARI

Prior to 2002, the County was borrowing as much as \$125 million per year to fund tax certiorari payment obligations. All funding for payments of tax certiorari claims came from debt issuance. No operating expense was budgeted. The outstanding refund liability was estimated to be \$400 million at the end of 2001. On top of that, estimated new liability was rising to over \$100 million annually. As a result, accumulated outstanding tax certiorari debt now totals \$1.2 billion. Aside from the interest on debt issued, interest on certiorari payments to taxpayers averaged 7.3 percent as a percentage of principal.

Currently, as of the Fiscal 2008 year-end, liability has been significantly reduced to \$139 million. Estimated new liability is \$50 million annually, and the average interest on refunds is down to 1.8 percent. These results point to the reforms that have already been implemented in the County's Assessment Review Commission (ARC), the County Attorney's Office in conjunction with ARC, and the Treasurer's Office. The liability has been significantly reduced as a result of a concerted settlement process since 2003. New liability is down as a result of ARC's diligent efforts to correct the preliminary assessment roll before becoming final at which time, if challenged, cash payments are made to taxpayers.

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Interest costs are down significantly due to a concerted effort of the Treasurer's Office whereby staff were deployed to get payments processed more expeditiously, resulting in a savings to the County of \$4.4 million per year in interests costs alone. The County fully funds its estimated new liability of \$50 million in the 2010 Adopted Budget. It will use remaining bond proceeds to reduce the \$139 million old liability to sustain pay-as-you-go financing of tax certiorari claims.

In addition to the expedited payment process, a recently enacted accounting change whereby payments not made but have reached the Treasurer's Office for payment are accrued to the current year adjudicated. To add to the current year expense, an accelerated court calendar which is three times the volume of what was previously considered 'normal'. While it makes good financial sense that the backlog is aggressively reduced it gives the appearance of massive current year expense when coupled with the accelerated payment efforts and accounting change. The courts are now catching up on backlogged cases and are now finally weaning down the backlog and are now hearing much more recent 2008/2009 cases.

With the Assessor position changed from an elected position to an appointed position via referendum in 2008, the newly appointed Assessor has been tasked with improving the Department of Assessment, its valuation methods, staffing structure, preliminary roll issuance, and the coordination with the two other main departments in the Assessment lifecycle: ARC and the County Attorney's Office. Staffing in at Assessment is being shifted toward focus on commercial liability which comprises approximately 80 percent of refund payments. A case management approach has been deployed whereby case conferencing occurs between the County Attorney's office and ARC prior to any settlement or trial. Uniform case review methodologies are being developed and resources are being aligned to the extent legally possible to ensure continuity in a particular case to ensure all possible and practical information is shared. New software is being developed to provide increased visibility throughout the assessment and case review cycle.

PROJECTED 2009 FINANCIAL PERFORMANCE

The Office of Management and Budget (OMB) currently projects that the County will end Fiscal 2009 with an operating surplus of \$14.0 million. The surplus is primarily due to salary savings realized through negotiated Union labor savings, open funded vacancies, the bonding of termination pay and Lag pay and debt service savings, both offsetting the shortfall in sales tax and the newly implemented MTA mobility tax which is impacting the budget by \$2.5 million. The table below represents major variances to the budget:

Table 1: 2009 Budget Variances in Major Operating Funds
(Dollars in millions)

Item	Fiscal Impact
Sales Tax	(91.0)
State Aid	(25.0)
Investment Income	(14.7)
Federal Aid	51.2
Salary & Fringe Savings	93.8

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



The Suozzi Administration has risen to many challenges since coming to office in 2002 with major accomplishment including: saving the County from the brink of bankruptcy; creating a world-class model for health and human service delivery; investing in infrastructure and parks; coordinating public safety to best serve and protect Nassau County citizens and maintain the County as the safest of its size in the nation; and envisioning a bold and innovative plan for the economic development of the County for future generations. Yet, 2009 has proven to be a one of the greatest challenges not only for Nassau County but for the nation and the world. On September 15, 2008, the same day the County's 2009 Adopted Budget was released, Lehman Brothers filed for bankruptcy protection which was followed by a series of events which wreaked havoc on the finances of every municipality in the nation. Within weeks, the Dow dropped over 30 percent, the credit markets once again experienced significant volatility, and consumer confidence fell to its lowest level since the inception of the index in 1967. Given this catastrophic turn of events, it was not surprising that County sales tax revenue nose-dived in the fourth quarter of 2008. The County's January sales tax reconciliation check, which covered the fourth quarter, was down 33 percent from the same period in 2007, a \$10 million negative impact in that single payment. It was clear that difficult times lay ahead.

Given this deteriorating economic outlook, County Executive Suozzi moved quickly to proactively manage the clear potential for budgetary risk, and, on February 2, 2009, announced and directed the implementation of a plan to close a \$130 million budget gap created primarily by a shortfall in sales tax collections. A major component of the gap closing plan, accomplished with the cooperation of all five major unions, was a workforce reduction of over 700 positions, which, when added to other reductions, has brought the current on-board headcount down to nearly 1,000 fewer employees than when County Executive Suozzi took office in 2002. The County Executive's plan of workforce reduction, coupled with an ongoing and comprehensive strategic effort to reduce expenses and increase revenues has been successful in closing the budget gap. However, the national, State and County economic environment continues to be challenging; simultaneously, the ongoing pressures of State-mandated expenses, contractual labor increases, and other obligations further drive the need for increased cost control and efficiency to limit the burden on the taxpayers of Nassau County.

THE MULTI-YEAR FINANCIAL PLAN

In 2010 and into the out-years, the Administration will continue to exercise enhanced budgetary restraint and seek cost savings and efficiencies, much like that of households throughout Nassau County, New York State and the country. The efforts at inventory management, overtime control, consolidation, and health care cost analysis will also continue, and, despite mandated expense increases, some of which are rising at increasing rates, such as public assistance, special education programs, and workers' compensation. A focus will be maintained on improved structural balance as demonstrated in the 2010 Adopted Budget. Future challenges will include rising costs of the State-run pension program as a result of the stock market decline and a planned reduction in federal stimulus funding.

Table 2 below reflects assumptions made in the Adopted 2010-2013 MYP. The estimated baseline gaps are \$127.0 million in 2011, \$176.1 million in 2012 and \$213.6 million in 2013. The Fiscal 2010-2013 MYP projects increases in baseline gaps into the out-years as compared to the prior year MYP.

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Table 2: Multi-Year Plan Gap Comparison (Major Funds)
(all dollars in millions)

	Year 1	Year 2	Year 3	Year 4
2009-2012 MYP Update	\$ -	\$ (72.30)	\$ (173.50)	\$ (225.90)
2010-2013 MYP	\$ -	\$ (126.97)	\$ (176.14)	\$ (213.61)
Gap Increase/(Reduction)	\$ -	\$ 54.67	\$ 2.63	\$ (12.29)

**Some of the key drivers for the increases include salaries and fringes.

Table 3: Updated 2010-2013 Gap Closing Plan (Major Operating Funds)
(all dollars in millions)

Items	2010	2011	2012	2013
Estimated Baseline Gap	-	(127.0)	(176.1)	(213.6)
Gap Closing Measures				
Property Tax increase	0.0	31.3	64.5	98.7
Value of New Construction	0.0	5.0	10.0	15.0
SGIs	0.0	10.8	11.8	17.2
Patrolling of the LIE	0.0	8.0	8.0	8.0
Parks Marketing Initiative	0.0	4.0	4.0	4.0
Workforce Management	0.0	20.0	25.0	30.0
Subtotal - Gap Closing Measures	0.0	79.2	123.3	172.9
Surplus/(Deficit) After Gap Closing Measures	0.0	(47.8)	(52.9)	(40.7)
Debt Restructuring	0.0	5.0	5.0	5.0
MTA Regionalization of LIB	0.0	7.7	7.7	7.7
Video Lottery Terminals	0.0	21.4	21.4	21.4
ARRA Funding	0.0	20.0	0.0	0.0
Red Light Camera Phase II	0.0	12.0	12.0	12.0
TARP Recoveries	0.0	17.0	0.0	0.0
FIT	0.0	0.0	4.1	4.1
Lighthouse - Coliseum Lease	0.0	1.5	1.5	1.5
Discretionary Program Cuts	0.0	5.0	5.0	5.0
Subtotal - Options to Close Remaining Gap	0.0	89.6	56.7	56.7
Revised Gap	0.0	41.8	3.8	16.0

GAP CLOSING MEASURES

The Fiscal 2010-2013 MYP identifies gap closing measures in addition to other options to close its out-year gaps. The core gap closing measures reduce the baseline gap by \$79.2 million in 2011, \$123.3 million in 2012 and \$172.9 million in 2013. These actions reduce the gap to \$47.8 million in 2011, \$52.9 million in 2012 and \$40.7 million in 2013. Other Options totaling \$89.6 million in 2011, \$56.7 million in 2012 and \$56.7 million in 2013 if approved will help further reduce the gap.

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Annual Property Tax Increase: The MYP assumes a property tax levy increase of 3.9 percent. This tax increase would offset growth in recurring expenses. Also captured would be the value of new constructions which is estimated to be \$5.0 million. If additional cost-saving or revenue-generating initiatives are realized, future the property tax increase might not be necessary.

Smart Government Initiatives: The Administration persistently identifies plans and implements new smart government initiatives. Early in the Suozzi Administration there was much to be fixed within the County. Today, there is still much work to be done, but certainly at a different level. While considerable initiatives are currently being implemented, additional savings will be realized by management initiatives. The long-term viability of the County depends on the consolidation of departmental and support services which maximize the efficiency of our resources. The County must continually manage workforce reduction as new initiatives are implemented.

The Fiscal 2010-2013 MYP assumes new initiatives valued at \$0.5 million in 2010, \$10.8 million in 2011, \$11.8 million in 2012 and \$17.2 million in 2013. Some of the larger valued initiatives are as follows:

- The implementation of the Enterprise Resource Planning System (ERP) will lead to better efficiencies and impact the size of the workforce; and
- Focus on revenue maximization activities with the goal of capturing all possible revenue streams that are open to the County.

Table 4: Summary of Multi-Year Financial Plan Smart Government Initiatives

Vertical	Department	Initiative	2010	2011	2012	2013
Law Enforcement & Public Safety	Correctional Center	Housing Non-County Inmates		301,125	301,125	301,125
	Correctional Center	Medicaid Reimbursement Maximization	500,000	1,000,000	1,000,000	1,000,000
Management, Budget & Finance	OMB	Back Office Efficiencies		250,000	500,000	500,000
	OMB	Revenue Options		4,400,000	4,400,000	4,400,000
	IT	Enterprise Resource Planning System		4,887,546	5,559,094	10,993,588
TOTAL	MYP Total		\$500,000	\$ 10,838,671	\$ 11,760,219	\$ 17,194,713

Patrolling the Long Island Expressway: At the end of the Spring 2009 New York State Legislative session, Assemblywoman Fields (Suffolk) introduced Bill A9082 which calls for a \$50 surcharge to be added onto traffic violations issued in Nassau County. The surcharge is to offset the expense Nassau County incurs when the Nassau County Police Department patrols State owned roads, specifically the Long Island and Seaford-Oyster Bay Expressways, the Northern and Southern State Parkways in addition to Sunrise Highway.

Parks Marketing Initiative: Due to a downturn in the economy, the selected vendor to implement a Parks Advertising and Marketing initiative withdrew its bid to advertise in the parks facilities and the revenue did not materialize in 2009. The County will be pursuing this revenue initiative in the out-years.

Workforce Management: As the Administration seeks new methods by which to conduct daily operations, every hire request will be evaluated against performance measures established for each

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department. With growing salaries and fringe benefits expense, a great burden would be placed on the County's taxpayers without strict workforce management and adherence to performance criteria. The MYP assumes zero attrition savings in 2010.

Remaining Gap Closing Options

Baseline gaps are reduced by the primary gap closing measures to \$47.8 million in 2011, \$52.9 million in 2012 and \$40.7 million in 2013. To close these remaining gaps, the Administration will pursue a combination of gap closing options.

Debt Restructuring: The County is constantly reviewing opportunities to restructure outstanding County debt to save money. With interest rates at low levels and forecasts that they will remain low for the next couple of years, the County expects that there will be opportunities to restructure outstanding debt for savings.

MTA Regionalization of LIB: As part of the Ravitch Commission report issued in December 2008, the intent of the regional Mobility Tax was to provide much needed funding to support the ongoing operating needs of the MTA, allow for adequate funding of essential capital projects and provide for a unified regional bus system. An improved and efficient bus system for Nassau County residents could yield a significant reduction or elimination of Nassau County's current subsidy obligations to LI Bus, since it is assumed any plan for a regional bus system will also include dedicated revenue sources to cover operating and capital costs.

Video lottery terminal, and tuition reimbursement for the Fashion Institute of Technology are part of a State legislative package that has been aggressively pursued by the Administration.

Red Light Camera: In Fiscal 2009 Nassau County received State and local approval to install cameras to enforce vehicular safety laws with an eye towards reducing accidents, injuries and fatalities. Phase I of the red light camera program is to install cameras at accident prone intersections on County owned roads. Phase II of the program is to extend the reach of the technology by installing the cameras onto State owned roads.

Troubled Asset Recovery Program: During 2007 and 2008 the financial markets lost liquidity in the short-term loan market. This caused interest rates on short term loans to skyrocket. As a result, the interest cost on County (and NIFA) Auction Rate and Variable Demand Notes overshot budgeted amounts. The County is seeking, as compensation for the added burden to County taxpayers, reimbursement directly from the investment banks, and/or a portion of the funds paid by various investment banks to regulators as part of settlements reached with these banks, and/or the direct application of TARP funds to support municipalities that suffered losses as a result of this crisis.

Other: Among other revenue sources, the County will be receiving the lease amount from the Nassau Coliseum and ARRA funding from the Federal Stimulus Package

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In addition to the gap closing initiatives presented, the Administration will continue in its persistence to identify and create new initiatives, reform government and drive efficiencies to avoid shifting the burden of expense growth to County taxpayers.

DEPARTMENTAL DETAIL

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MAJOR FUNDS					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	857,342,140	895,446,598	939,640,764	980,880,436
	AB-FRINGE BENEFITS	389,250,608	440,099,286	467,396,467	486,894,769
	AC-WORKERS COMPENSATION	23,784,383	23,784,383	23,784,383	23,784,383
	BB-EQUIPMENT	2,692,133	2,638,290	2,585,525	2,533,814
	DD-GENERAL EXPENSES	31,257,036	30,949,968	30,491,338	30,043,485
	DE-CONTRACTUAL SERVICES	128,325,939	128,325,939	129,946,698	130,523,261
	DF-UTILITY COSTS	38,575,986	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	57,855,586	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	292,648,082	299,565,688	313,474,078	313,747,169
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	178,950,200	184,471,375	190,169,203
	SS-RECIPIENT GRANTS	61,750,000	62,367,500	62,367,500	62,367,500
	TT-PURCHASED SERVICES	50,541,207	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		3,047,956,900	3,185,674,947	3,289,326,380	3,388,050,442
REVENUE					
	BA-INT PENALTY ON TAX	27,500,000	26,500,000	25,500,000	25,500,000
	BC-PERMITS & LICENSES	12,110,347	12,110,347	12,110,347	12,110,347
	BD-FINES & FORFEITS	52,922,000	52,922,000	52,922,000	52,922,000
	BE-INVEST INCOME	8,114,950	19,979,007	25,972,709	32,465,886
	BF-RENTS & RECOVERIES	34,031,821	35,031,821	35,031,821	35,031,821
	BG-REVENUE OFFSET TO EXPENSE	12,566,405	13,164,314	13,378,159	13,598,420
	BH-DEPT REVENUES	101,012,150	102,280,579	102,280,579	102,280,579
	BI-CAP BACKCHARGES	12,801,289	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	6,500,725	6,751,210	7,135,079	7,540,776
	BQ-D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,021,722	16,621,663	16,447,510	14,699,338
	BS-OTB PROFITS	1,000,000	1,000,000	1,000,000	1,000,000
	BV-DEBT SERVICE CHARGEBACK REVENUE	290,606,946	307,694,390	311,763,493	321,438,824
	BW-INTERFD CHGS-INTERFUND CHARGES REVEN	84,244,821	66,326,661	71,125,667	72,262,091
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	177,501,822	133,832,878	129,653,171	130,271,602
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	231,362,941	234,683,639	237,840,663	241,149,381
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	941,251,715	977,960,532	1,016,100,993	1,055,728,931
	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		3,047,956,900	3,058,703,126	3,113,191,132	3,174,437,400
Surplus / Deficit		(0)	(126,971,821)	(176,135,249)	(213,613,042)

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DEBT SERVICE FUND

E/R	OBJECT	2010 Adopted Budget	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	18,021,722	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
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 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	10,648,083	11,105,930	11,817,114	12,412,193
	AB-FRINGE BENEFITS	3,512,885	4,067,006	4,249,133	4,408,114
	BB-EQUIPMENT	34,380	33,692	33,019	32,358
	DD-GENERAL EXPENSES	191,253	187,428	183,679	180,006
	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		21,618,269	22,564,670	23,428,315	24,143,909
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

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



POLICE DISTRICT FUND					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	225,669,419	242,808,194	252,404,189	263,104,445
	AB-FRINGE BENEFITS	98,458,293	110,732,357	120,268,191	125,668,058
	AC-WORKERS COMPENSATION	5,538,927	5,538,927	5,538,927	5,538,927
	BB-EQUIPMENT	630,747	618,132	605,769	593,654
	DD-GENERAL EXPENSES	3,280,276	3,366,570	3,375,826	3,385,662
	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		364,773,844	394,353,490	413,508,209	429,640,992
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	11,000,000	-	-	-
	TL-PROPERTY TAX	343,354,134	343,354,134	343,354,134	343,354,134
REVENUE Total		364,773,844	353,977,480	354,102,673	354,235,963

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



POLICE HEADQUARTERS FUND					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	201,114,965	213,375,170	224,891,347	236,523,641
	AB-FRINGE BENEFITS	91,681,609	102,459,797	110,046,746	114,365,694
	AC-WORKERS COMPENSATION	2,920,149	2,920,149	2,920,149	2,920,149
	BB-EQUIPMENT	693,962	680,083	666,481	653,151
	DD-GENERAL EXPENSES	3,421,380	3,439,752	3,414,721	3,390,629
	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		349,932,769	374,002,835	392,030,536	407,389,901
REVENUE					
	BC-PERMITS & LICENSES	900,000	900,000	900,000	900,000
	BE-INVEST INCOME	2,049	5,045	6,558	8,198
	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		349,932,769	350,053,120	345,742,319	345,869,072

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



GENERAL FUND					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	419,909,673	428,157,304	450,528,113	468,840,157
	AB-FRINGE BENEFITS	195,597,821	222,840,126	232,832,398	242,452,904
	AC-WORKERS COMPENSATION	15,325,307	15,325,307	15,325,307	15,325,307
	BB-EQUIPMENT	1,333,044	1,306,383	1,280,255	1,254,650
	DD-GENERAL EXPENSES	24,364,127	23,956,217	23,517,112	23,087,189
	DE-CONTRACTUAL SERVICES	115,274,979	115,274,979	116,765,229	117,341,791
	DF-UTILITY COSTS	34,417,219	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	57,855,586	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	97,693,464	89,720,929	90,440,532	91,183,395
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	178,950,200	184,471,375	190,169,203
	SS-RECIPIENT GRANTS	61,750,000	62,367,500	62,367,500	62,367,500
	TT-PURCHASED SERVICES	50,541,207	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		1,984,316,341	2,045,341,965	2,104,277,150	2,160,587,350
REVENUE					
	BA-INT PENALTY ON TAX	27,500,000	26,500,000	25,500,000	25,500,000
	BC-PERMITS & LICENSES	8,381,900	8,381,900	8,381,900	8,381,900
	BD-FINES & FORFEITS	51,172,000	51,172,000	51,172,000	51,172,000
	BE-INVEST INCOME	8,000,200	19,696,492	25,605,440	32,006,800
	BF-RENTS & RECOVERIES	33,281,821	34,281,821	34,281,821	34,281,821
	BG-REVENUE OFFSET TO EXPENSE	9,183,143	9,679,554	9,788,857	9,901,439
	BH-DEPT REVENUES	69,870,847	71,139,276	71,139,276	71,139,276
	BI-CAP BACKCHARGES	11,109,460	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	6,500,725	6,751,210	7,135,079	7,540,776
	BS-OTB PROFITS	1,000,000	1,000,000	1,000,000	1,000,000
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	54,101,812	40,770,156	42,786,777	41,638,274
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	173,837,359	130,168,415	130,422,195	131,040,626
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	228,583,941	231,904,639	235,061,663	238,370,381
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	941,251,715	977,960,532	1,016,100,993	1,055,728,931
	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		1,984,316,341	1,983,633,209	2,035,626,784	2,086,398,039

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



AC-COMMISSIONER OF INVESTIGATIONS

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	141,120	141,251	141,385	141,522
	BB-EQUIPMENT	4,040	3,959	3,880	3,802
	DD-GENERAL EXPENSES	4,696	4,602	4,510	4,420
	DE-CONTRACTUAL SERVICES	29,400	29,400	29,694	29,694
EXPENSE Total		179,256	179,213	179,469	179,438

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



AR-ASSESSMENT REVIEW COMMISSION

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,718,277	3,860,864	4,083,018	4,268,669
	DD-GENERAL EXPENSES	108,400	106,232	104,107	102,025
	DE-CONTRACTUAL SERVICES	1,479,000	1,479,000	1,493,790	1,493,790
EXPENSE Total		5,305,677	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



AS-ASSESSMENT DEPARTMENT

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	13,546,152	14,108,112	14,984,439	15,716,500
	BB-EQUIPMENT	5,000	4,900	4,802	4,706
	DD-GENERAL EXPENSES	681,383	667,755	654,400	641,312
	DE-CONTRACTUAL SERVICES	195,000	195,000	196,950	196,950
EXPENSE Total		14,427,535	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	490,000	490,000	490,000	490,000
REVENUE Total		692,690	640,000	640,000	640,000

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



AT-COUNTY ATTORNEY

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	12,462,567	12,590,318	12,787,953	12,953,605
	BB-EQUIPMENT	16,920	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		15,357,683	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



BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	5,912,551	6,115,441	6,493,396	6,809,688
	DD-GENERAL EXPENSES	604,388	592,300	580,454	568,845
	DE-CONTRACTUAL SERVICES	12,028,158	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		20,678,665	20,869,467	21,355,858	21,660,540
REVENUE					
	BF-RENTS & RECOVERIES	55,357	55,357	55,357	55,357
	BH-DEPT REVENUES	275,250	275,250	275,250	275,250
	BJ-INTERDEPT REVENUES	883,579	883,579	883,579	883,579
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	394,000	394,000	394,000	394,000
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	7,779,206	7,779,206	7,779,206	7,779,206
REVENUE Total		9,387,392	9,387,392	9,387,392	9,387,392

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



BU-OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,126,794	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	8,400	8,232	8,067	7,906
	DD-GENERAL EXPENSES	44,270	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		15,207,618	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



CA-OFFICE OF CONSUMER AFFAIRS					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,418,999	2,503,374	2,634,268	2,743,851
	BB-EQUIPMENT	3,487	3,417	3,349	3,282
	DD-GENERAL EXPENSES	20,199	19,795	19,399	19,011
	HF-INTER-DEPARTMENTAL CHARGES	701,707	701,707	701,707	701,707
EXPENSE Total		3,144,392	3,228,294	3,358,723	3,467,851
REVENUE					
	BC-PERMITS & LICENSES	3,810,000	3,810,000	3,810,000	3,810,000
	BD-FINES & FORFEITS	950,000	950,000	950,000	950,000
	BH-DEPT REVENUES	510,200	510,200	510,200	510,200
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	45,900	45,900	45,900	45,900
REVENUE Total		5,316,100	5,316,100	5,316,100	5,316,100

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



CC-SHERIFF/CORRECTIONAL CENTER					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	124,914,066	129,423,320	136,361,803	141,403,188
	AC-WORKERS COMPENSATION	3,850,107	3,850,107	3,850,107	3,850,107
	BB-EQUIPMENT	16,632	16,299	15,973	15,654
	DD-GENERAL EXPENSES	3,549,536	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		165,273,883	169,722,234	177,175,255	182,736,695
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



CE-COUNTY EXECUTIVE

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,683,907	3,690,480	3,697,183	3,704,021
	DD-GENERAL EXPENSES	32,400	31,752	31,117	30,495
	DE-CONTRACTUAL SERVICES	100,361	100,361	101,365	101,365
EXPENSE Total		3,816,668	3,822,593	3,829,665	3,835,881

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



CF-OFFICE OF CONSTITUENT AFFAIRS					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,617,508	2,697,574	2,821,611	2,925,515
	BB-EQUIPMENT	1,350	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		5,208,924	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



CL-COUNTY CLERK					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	6,164,787	6,392,385	6,746,851	7,043,121
	BB-EQUIPMENT	154,000	150,920	147,902	144,944
	DD-GENERAL EXPENSES	371,750	364,315	357,029	349,888
	DE-CONTRACTUAL SERVICES	325,000	325,000	328,250	328,250
EXPENSE Total		7,015,537	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



CO-COUNTY COMPTROLLER					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	7,321,450	7,588,805	8,004,194	8,351,733
	BB-EQUIPMENT	100,000	98,000	96,040	94,119
	DD-GENERAL EXPENSES	150,000	147,000	144,060	141,179
	DE-CONTRACTUAL SERVICES	564,000	564,000	569,640	569,640
EXPENSE Total		8,135,450	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



CS-CIVIL SERVICE					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	4,848,678	5,041,746	5,340,523	5,590,916
	BB-EQUIPMENT	4,000	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		5,161,839	5,350,064	5,644,305	5,890,046
REVENUE					
	BH-DEPT REVENUES	280,550	280,550	280,550	280,550
REVENUE Total		280,550	280,550	280,550	280,550

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



CT-COURTS

E/R	OBJECT	2010 Adopted Budget	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



DA-DISTRICT ATTORNEY

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	29,452,783	30,070,991	30,920,750	31,680,598
	BB-EQUIPMENT	30,500	29,890	29,292	28,706
	DD-GENERAL EXPENSES	807,347	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		35,036,063	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



DS-DEBT SERVICE

E/R	OBJECT	2010 Adopted Budget	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

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



EL-BOARD OF ELECTIONS

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	11,660,157	11,964,781	12,438,190	12,834,232
	BB-EQUIPMENT	64,985	63,685	62,412	61,163
	DD-GENERAL EXPENSES	823,970	807,491	791,341	775,514
	DE-CONTRACTUAL SERVICES	549,000	549,000	554,490	554,490
EXPENSE Total		13,098,112	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



EM-EMERGENCY MANAGEMENT

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	530,587	536,295	545,228	552,679
	BB-EQUIPMENT	18,768	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		674,373	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



FB-FRINGE BENEFIT					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AB-FRINGE BENEFITS	169,952,962	196,435,226	205,631,013	214,423,582
EXPENSE Total		169,952,962	196,435,226	205,631,013	214,423,582
REVENUE					
	BG-REVENUE OFFSET TO EXPENSE	2,528,014	2,603,854	2,681,970	2,762,429
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	13,000,000	-	-	-
REVENUE Total		15,528,014	2,603,854	2,681,970	2,762,429

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



HE-HEALTH DEPARTMENT

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	16,836,835	17,536,008	18,233,388	19,120,783
	BB-EQUIPMENT	17,570	17,219	16,874	16,537
	DD-GENERAL EXPENSES	1,792,099	1,756,257	1,721,132	1,686,709
	DE-CONTRACTUAL SERVICES	1,699,532	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	173,600,000	178,950,200	184,471,375	190,169,203
EXPENSE Total		205,588,460	211,601,640	217,801,721	224,352,184
REVENUE					
	BC-PERMITS & LICENSES	4,286,900	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	11,217,400	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	102,564,695	105,411,773	108,347,681	111,375,296
REVENUE Total		118,701,054	121,548,132	124,484,040	127,511,655

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



HI-HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	709,729	709,970	710,215	710,465
	BB-EQUIPMENT	1,000	980	960	941
	DD-GENERAL EXPENSES	109,909	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		2,548,010	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	23,729	23,729	23,729	23,729
REVENUE Total		1,507,331	1,507,331	1,507,331	1,507,331

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



HP-PHYSICALLY CHALLENGED

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	267,792	269,297	271,642	273,602
	BB-EQUIPMENT	3,360	3,293	3,227	3,162
	DD-GENERAL EXPENSES	26,235	25,710	25,196	24,692
	HF-INTER-DEPARTMENTAL CHARGES	316,372	316,372	316,372	316,372
EXPENSE Total		613,759	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



HR-COMMISSION ON HUMAN RIGHTS

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	700,456	718,879	747,668	771,697
	DD-GENERAL EXPENSES	15,670	15,357	15,049	14,748
	DE-CONTRACTUAL SERVICES	15,000	15,000	15,150	15,150
EXPENSE Total		731,126	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



IT-INFORMATION TECHNOLOGY

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	11,316,448	11,785,194	12,514,908	13,124,930
	BB-EQUIPMENT	22,250	21,805	21,369	20,942
	DD-GENERAL EXPENSES	477,150	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		27,375,626	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



LE-COUNTY LEGISLATURE

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE	AA-SALARIES, WAGES & FEES	6,398,110	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		8,988,100	8,957,547	8,937,502	8,908,285

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



LR-OFFICE OF LABOR RELATIONS

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	444,817	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		956,217	956,055	960,929	960,773

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



MA-OFFICE OF MINORITY AFFAIRS

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE	AA-SALARIES, WAGES & FEES	496,059	496,075	496,091	496,108
	BB-EQUIPMENT	600	588	576	565
	DD-GENERAL EXPENSES	21,900	21,462	21,033	20,612
	DE-CONTRACTUAL SERVICES	62,500	62,500	63,125	63,125
EXPENSE Total		581,059	580,625	580,825	580,410

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



ME-MEDICAL EXAMINER					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	4,915,216	5,118,475	5,434,561	5,698,917
	BB-EQUIPMENT	17,320	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		10,358,978	10,554,185	10,862,968	11,119,592
REVENUE					
	BH-DEPT REVENUES	20,000	20,000	20,000	20,000
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,295,000	2,295,000	2,295,000	2,295,000
REVENUE Total		2,315,000	2,315,000	2,315,000	2,315,000

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



MI-MISCELLANEOUS

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	(378,141)	(6,823,000)	(6,780,160)	(6,736,463)
	AB-FRINGE BENEFITS	23,719,623	24,416,113	25,146,274	25,904,998
	GA-LOCAL GOVT ASST PROGRAM	57,855,586	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	32,559,619	24,103,399	24,296,514	24,494,462
EXPENSE Total		149,713,642	137,693,953	143,284,056	145,621,718
REVENUE					
	BF-RENTS & RECOVERIES	50,000	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	2,656,084	2,656,084	2,656,084	2,656,084
REVENUE Total		23,608,770	23,879,762	26,112,367	24,992,688

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



PA-PUBLIC ADMINISTRATOR

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	493,697	506,371	526,143	542,657
	DD-GENERAL EXPENSES	7,690	7,536	7,385	7,238
	DE-CONTRACTUAL SERVICES	13,642	13,642	13,778	13,778
EXPENSE Total		515,029	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



PB-PROBATION

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	17,569,406	18,305,914	19,445,615	20,400,770
	BB-EQUIPMENT	17,712	17,358	17,011	16,670
	DD-GENERAL EXPENSES	195,444	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		18,178,062	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



PE-DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,015,084	1,015,098	1,015,112	1,015,127
	DD-GENERAL EXPENSES	26,280	25,754	25,239	24,735
	DE-CONTRACTUAL SERVICES	60,000	60,000	60,600	60,600
EXPENSE Total		1,101,364	1,100,852	1,100,952	1,100,461
REVENUE					
	BI-CAP BACKCHARGES	495,744	513,095	531,053	549,640
REVENUE Total		495,744	513,095	531,053	549,640

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



PK-PARKS, RECREATION AND MUSEUMS					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	13,681,652	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		17,464,402	17,882,923	18,570,146	19,118,762
REVENUE					
	BF-RENTS & RECOVERIES	1,268,592	768,592	768,592	768,592
	BH-DEPT REVENUES	20,858,709	20,858,709	20,858,709	20,858,709
	TX-SPECIAL TAXES - SPECIAL TAXES	675,000	675,000	675,000	675,000
REVENUE Total		22,802,301	22,302,301	22,302,301	22,302,301

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



PL-PLANNING					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,865,026	1,924,891	2,018,297	2,096,307
	DD-GENERAL EXPENSES	49,875	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		50,395,722	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

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



PR-PURCHASING DEPARTMENT

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,503,923	2,606,840	2,767,669	2,901,904
	DD-GENERAL EXPENSES	19,656	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		2,826,794	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

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



PW-PUBLIC WORKS DEPARTMENT					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	43,406,218	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	483,930	474,251	464,766	455,471
	DD-GENERAL EXPENSES	7,013,816	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	28,837,999	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		99,753,083	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



RE-OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	824,317	840,783	866,307	887,682
	DD-GENERAL EXPENSES	108,224	106,060	103,938	101,860
	DE-CONTRACTUAL SERVICES	106,232	106,232	107,294	107,294
	OO-OTHER EXPENSE	14,533,845	15,042,530	15,569,018	16,113,934
EXPENSE Total		15,572,618	16,095,604	16,646,557	17,210,770
REVENUE					
	BF-RENTS & RECOVERIES	9,192,872	10,692,872	10,692,872	10,692,872
	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	22,852,242	22,852,242	22,852,242

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



RM-RECORDS MANAGEMENT

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	957,850	997,746	1,059,901	1,111,844
	BB-EQUIPMENT	40,000	39,200	38,416	37,648
	DD-GENERAL EXPENSES	190,500	186,690	182,956	179,297
	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		1,393,435	1,428,721	1,487,658	1,535,174
REVENUE					
	BJ-INTERDEPT REVENUES	626,550	626,550	626,550	626,550
REVENUE Total		626,550	626,550	626,550	626,550

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



RS-RESERVES

E/R	OBJECT	2010 Adopted Budget	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

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



RV-GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT	2010 Adopted Budget	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	6,500,725	6,751,210	7,135,079	7,540,776
	BS-OTB PROFITS	1,000,000	1,000,000	1,000,000	1,000,000
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	17,866,327	17,866,327	17,866,327	17,866,327
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	16,000,000	16,000,000	16,000,000	16,000,000
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	941,251,715	977,960,532	1,016,100,993	1,055,728,931
	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		1,292,059,758	1,331,430,481	1,372,671,277	1,413,832,092

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



SA-COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	457,659	457,779	457,901	458,026
	DD-GENERAL EXPENSES	4,892	4,794	4,698	4,604
	DE-CONTRACTUAL SERVICES	30,600	30,600	30,906	30,906
EXPENSE Total		493,151	493,173	493,506	493,537
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



SC-SENIOR CITIZENS AFFAIRS

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,221,141	2,314,109	2,458,213	2,578,898
	DD-GENERAL EXPENSES	38,094	37,332	36,585	35,854
	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		19,322,913	19,415,119	19,715,295	19,835,248
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	38,076	38,076	38,076	38,076
	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		13,065,937	13,065,937	13,065,937	13,065,937

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



SS-SOCIAL SERVICES

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	52,358,518	54,662,315	58,251,349	61,250,771
	BB-EQUIPMENT	50,300	49,294	48,308	47,342
	DD-GENERAL EXPENSES	1,127,700	1,105,158	1,083,061	1,061,407
	DE-CONTRACTUAL SERVICES	13,580,300	13,580,300	13,716,103	13,716,103
	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	61,750,000	62,367,500	62,367,500	62,367,500
	TT-PURCHASED SERVICES	50,541,207	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		498,402,354	509,667,712	521,455,941	533,260,454
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	151,711,818	108,042,874	108,496,654	109,115,085
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	82,248,066	82,667,531	82,832,866	83,056,515
REVENUE Total		245,959,884	202,710,405	203,329,520	204,171,600

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



TR-COUNTY TREASURER

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	4,165,971	4,336,624	4,602,613	4,824,858
	BB-EQUIPMENT	9,650	9,457	9,268	9,083
	DD-GENERAL EXPENSES	250,000	245,000	240,100	235,298
	DE-CONTRACTUAL SERVICES	54,490	54,490	55,035	55,035
	OO-OTHER EXPENSE	50,000,000	50,000,000	50,000,000	50,000,000
EXPENSE Total		54,480,111	54,645,571	54,907,015	55,124,273
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	8,000,000	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		39,476,662	50,172,662	55,081,462	61,482,662

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



TV-TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,210,070	3,314,573	3,477,431	3,613,515
	BB-EQUIPMENT	19,190	18,806	18,430	18,061
	DD-GENERAL EXPENSES	289,230	283,445	277,776	272,221
	DE-CONTRACTUAL SERVICES	9,643,000	9,643,000	9,739,430	9,739,430
EXPENSE Total		13,161,490	13,259,825	13,513,068	13,643,228
REVENUE					
	BD-FINES & FORFEITS	46,750,000	46,750,000	46,750,000	46,750,000
	BI-CAP BACKCHARGES	81,230	84,073	87,016	90,061
REVENUE Total		46,831,230	46,834,073	46,837,016	46,840,061

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



VS-VETERANS SERVICES AGENCY

E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	575,690	590,158	612,544	631,307
	DD-GENERAL EXPENSES	21,980	21,540	21,110	20,687
	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		1,731,827	1,745,855	1,767,818	1,786,158
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



YB-NASSAU COUNTY YOUTH BOARD					
E/R	OBJECT	2010 Adopted Budget	2011 Plan	2012 Plan	2013 Plan
EXPENSE					
	AA-SALARIES, WAGES & FEES	375,747	387,946	406,770	422,565
	DD-GENERAL EXPENSES	8,515	8,345	8,178	8,014
	DE-CONTRACTUAL SERVICES	7,699,544	7,699,544	7,776,539	7,776,539
	HF-INTER-DEPARTMENTAL CHARGES	565,637	565,637	565,637	565,637
EXPENSE Total		8,649,443	8,661,471	8,757,125	8,772,756
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



**SMART GOVERNMENT
INITIATIVES**

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



The MYP assumes that the County will achieve \$500,000 worth of new initiative savings in 2010, \$10.8 million in 2011, \$11.7 million in 2012 and \$17.2 million in 2013. Among these initiatives are:

- Housing an additional 5 non-County inmates at the Nassau County Correctional Center;
- A Medicaid reimbursement maximization initiative that increases the allowable Medicaid reimbursement from 50 to 100% in the Correctional Center.
- Back Office efficiencies- Streamline County purchasing and inventory management.
- An Enterprise Resource Planning software system to improve agency departmental processes and procedures.

Vertical	Department	Initiative	2010	2011	2012	2013
Law Enforcement & Public Safety	Correctional Center	Housing Non-County Inmates		301,125	301,125	301,125
	Correctional Center	Medicaid Reimbursement Maximization	500,000	1,000,000	1,000,000	1,000,000
Management, Budget & Finance	OMB	Back Office Efficiencies		250,000	500,000	500,000
	OMB	Revenue Options		4,400,000	4,400,000	4,400,000
	IT	Enterprise Resource Planning System		4,887,546	5,559,094	10,993,588
TOTAL	MYP Total		\$500,000	\$ 10,838,671	\$ 11,760,219	\$ 17,194,713



LAW ENFORCEMENT AND PUBLIC SAFETY

2010 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of January 1, 2010

Initiative: Housing of Non-County Inmates

Source: 2010-2013 Multi-Year Plan

Owner: Michael Sposato

Department: Correctional Center

Vertical: Law Enforcement and Public Safety

Projection	2010	2011	2012	2013
Original	\$0	\$0	\$0	\$0
Revised		\$301,125	\$301,125	\$301,125

Description:

The Correctional Center is seeking to increase by 5 the number of inmates housed in their facility by petitioning both the Federal Government and other local municipalities which will compensate the County for the housing of their inmates. This can be due to either a heightened inmate population which surpasses their own ability to safely house the inmates or the County facility's proximity between the Federal courts in Islip and Brooklyn. This makes the Nassau County Correctional Center the ideal location to house inmates who need to attend court in either venue.

Implementation:

The Correctional Center has been housing Federal inmates for a number of years and recently entered into an agreement with Suffolk county to house some of their inmates due to a limited number of vacant beds in their housing units.

Fiscal Impact Methodology

The initiative is valued by the average daily number of additional non-indigenous inmates housed in the Correctional Center.



LAW ENFORCEMENT AND PUBLIC SAFETY
2010 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET
As of January 1, 2010

Initiative: Medicaid Reimbursement Maximization
Source: 2010-2013 Multi-Year Plan
Owner: Michael Sposato
Department: Correctional Center
Vertical: Law Enforcement and Public Safety

Projection	FY10	FY11	FY12	FY13
Original	\$500,000	\$500,000	\$500,000	\$500,000
Revised	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

Description:

The Correctional Center is seeking additional revenue as the Medicaid reimbursement rate changed from 50% to 100%. This recent change will allow the County to bill back 100% of the costs associated with Medicaid patients. The County will continue to monitor the success of this project on a quarterly basis when chargeback billing is completed.

Implementation:

This policy change has taken place in 2009.

Fiscal Impact Methodology

The reimbursement rate for Medicaid has gone from 50 to 100% thus doubling the Correctional Center's Medicaid reimbursement rate.



MANAGEMENT, BUDGET & FINANCE

2010 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

January 1, 2010

Initiative: Back Office Efficiencies

Source: 2010-2013 Multi-Year Plan

Owner: Barry Paul

Department: Office of Management and Budget

Vertical: Management, Budget and Finance

Projection	2010	2011	2012	2013
Original		\$250,000	\$500,000	\$500,000
Revised		\$250,000	\$500,000	\$500,000

Description:

Part of the overall County initiative to streamline purchasing and right size County owned inventory. Includes order and warehouse management, streamlining inventory and creating a uniform material and supply inventory codes. A just-in-time purchasing system will streamline purchasing time and reduce inventory by only allowing departments to order necessary equipment.

Implementation:

Expected to kick-off the process of gathering the required data in early 2010. By the middle of 2010 the County will begin to implement the necessary systems to proceed with this initiative.

Fiscal Impact Methodology

Will streamline County inventory by 50% by creating a Just-in-time purchasing environment. This expected to save up to \$500K per year.



MANAGEMENT, BUDGET & FINANCE

2010 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of January 1, 2010

(Values reflect amount to be saved over and above savings in 2010 Budget)

Initiative: Revenue Options
Source: 2010-2013 Multi-Year Plan
Owner: Jeffrey Siegel
Department: Office of Management and Budget
Vertical: Management, Budget and Finance

Projection	FY10	FY11	FY12	FY13
Original	0	4,400,000	4,400,000	4,400,000
Revised				

Description:

The Revenue Unit addresses the administration, collection and management of County revenue initiatives. Starting in 2011, the MYP assumes fee increases, which could total over \$4 million. Since 2006, other than Parks, Police (alarm permits) and Fire Prevention fees, the Administration has not increased fees. An opportunity exists to address fee increases starting in 2011 through 2013. Included in this SGI is the estimated amount of additional revenues from such fee increases. In summary, FY '07 was the last time increases were approved by the Legislature as part of the budget process. The ones stated above were approved on separate occasions and the effect of its increase has been calculated accordingly.

Implementation:

Legislation will be needed for these fee increase to take effect.

Milestone	Original Date	Revised Date	Date Achieved
Legislation to be approved	2010		
Implementation to commence	Jan-11		

Fiscal Impact Methodology

The value of this SGI has been calculated by applying the accumulated cpi since each fee was last increased.



LAW ENFORCEMENT AND PUBLIC SAFETY
2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET
 As of January 1, 2010

Initiative: Enterprise Resource Planning system (NEWSS)
Source: 2010-2013 Multi-Year Plan
Owner: Robert Checca
Department: Information Technology
Vertical: Office of Management, Budget and Finance

Projection	FY10	FY11	FY12	FY13
Original	0	4,887,546	5,559,094	10,993,588
Revised				

Description:

Information Technology plans to address both the business and technology needs of the County (enterprise) through the implementation of an Enterprise Resource Planning solution. The following are the major business objectives of the ERP project: 1) Replace the current financial system; 2) Replace the current human resources management system; 3) Address business requirements of County departments and agencies by reviewing and improving processes and procedures; 4) provide employees, retirees, and fiduciaries with self-service features for improved administration and management of payroll, time and attendance, benefit, and retirement information; 5) Provide business units, and specifically system users and functional managers, with the necessary technology tools and data to support their business mission.

Implementation:

Phase I of the project, selection of the Enterprise Resource Planning Software, is being completed. Phase II is the implementation phase of the project is complete. Phase II included the analytical, design, build, test, and deploy tasks of the project. In addition, business process improvements will be reviewed and implemented as necessary. Milestone deliverables will be defined for the implementation phase of the project.

Milestone	Original Date	Revised Date	Date Achieved
ERP contract negotiated and awarded	Oct-08	Jun-09	Aug-09
Go-live for core financials	Dec-09	Jan-11	
Extended financials	Jan-10	Apr-12	
Go-live for human resources management system	May-11	Jan-12	

Fiscal Impact Methodology

The initiative is supported by a business case that includes process change and improvements for both the financial and human resources systems. The business case projects financial efficiencies for the lifecycle of the system.

APPENDICES



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

One of the strengths of the Suozzi Administration’s financial plans has been that they have been founded on reasonable, achievable and appropriately conservative assumptions. This has limited the size of baseline risks and enabled the County to focus on implementing its gap closing plan without having to worry about falling behind aggressive initial targets. This conservatism has helped the Administration generate sizeable surpluses in each of its first three years in office.

Table A.1 below identifies the primary assumptions in the Fiscal 2010-2013 Multi-Year Financial Plan Update baseline and serves as evidence of this commitment to conservatism.

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
Police Pension Contribution	17.6%,20.5%,20.4%	Reflects State Comptroller's effective rate
Health Insurance - Actives	3.5%,3.5%,3.5%	Reflects State Comptroller's effective rate
Health Insurance - Retirees	3.5%,3.5%,3.5%	Reflects State Comptroller's effective rate
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

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



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 Judgments & Settlements	36,000,000	12/01/09	06/01/10	12/01/10	12/01/29	14.00	Fixed	3.75%
	<u>8,000,000</u>	<u>12/01/09</u>	<u>06/01/10</u>	<u>12/01/10</u>	<u>12/01/19</u>	<u>8.08</u>	<u>Fixed</u>	<u>3.75%</u>
	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 Judgments & Settlements	15,000,000	04/01/10	10/01/10	04/01/11	04/01/30	13.95	Fixed	4.00%
	<u>10,000,000</u>	<u>04/01/10</u>	<u>10/01/10</u>	<u>04/01/11</u>	<u>04/01/20</u>	<u>8.34</u>	<u>Fixed</u>	<u>4.00%</u>
	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)	<u>140,000,000</u>	<u>12/01/10</u>	<u>11/01/11</u>	<u>N/A</u>	<u>11/01/11</u>	<u>0.92</u>	<u>Fixed</u>	<u>3.00%</u>
	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	<u>5,000,000</u>	<u>04/01/11</u>	<u>10/01/11</u>	<u>04/01/12</u>	<u>04/01/21</u>	<u>7.64</u>	<u>Fixed</u>	<u>6.06%</u>
	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)	<u>140,000,000</u>	<u>12/01/11</u>	<u>11/01/12</u>	<u>N/A</u>	<u>11/01/12</u>	<u>0.92</u>	<u>Fixed</u>	<u>4.00%</u>
	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	<u>42,000,000</u>	<u>04/01/12</u>	<u>10/01/12</u>	<u>04/01/13</u>	<u>04/01/37</u>	<u>12.34</u>	<u>Fixed</u>	<u>6.81%</u>
	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)	<u>140,000,000</u>	<u>12/01/12</u>	<u>11/01/13</u>	<u>N/A</u>	<u>11/01/13</u>	<u>0.92</u>	<u>Fixed</u>	<u>4.50%</u>
	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	<u>36,000,000</u>	<u>04/01/13</u>	<u>10/01/13</u>	<u>04/01/14</u>	<u>04/01/38</u>	<u>12.54</u>	<u>Fixed</u>	<u>6.68%</u>
	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)	<u>135,000,000</u>	<u>12/01/13</u>	<u>11/01/14</u>	<u>N/A</u>	<u>11/01/14</u>	<u>0.92</u>	<u>Fixed</u>	<u>4.50%</u>
	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>					
<i>Long Term Debt</i>					
	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
<i>NIFA Set Asides</i>					
	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>					
<i>Long Term Debt</i>					
	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
<i>NIFA Set Asides</i>					
	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>					
<i>Long Term Debt</i>					
	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
<i>NIFA Set Asides</i>					
	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>					
<i>Long Term Debt</i>					
	Principal	-	831,897	872,560	916,283
	Interest	963,074	910,472	869,109	826,195
<i>NIFA Set Asides</i>					
	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>					
<i>Long Term Debt</i>					
	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
<i>NIFA Set Asides</i>					
	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

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



APPENDIX D NASSAU COMMUNITY COLLEGE FINANCIAL PLAN (FISCAL 2009-2013) (Provided by Nassau Community College)

NASSAU COMMUNITY COLLEGE Fiscal 2009 - 2013 Multi-Year Financial Plan

	Adopted 2009 Budget	2009 Projected (a) updated 8/17/09	2010 Adopted	2011 Projected	2012 Projected	2013 Projected
OPERATING EXPENSES:						
Salaries	125,902,298	125,600,000	131,307,833	135,870,725	143,086,261	150,233,474
Fringe Benefits	42,828,225	42,027,793	43,987,109	48,820,886	51,520,886	54,220,886
Increased Fringe from Optional Retirement Plan		414,190	774,823	1,033,582	1,085,261	1,139,524
Equipment	2,000,000	2,287,902	1,797,542	2,000,000	2,000,000	2,000,000
General Expenses	7,377,348	8,705,319	7,498,706	7,400,000	7,450,000	7,500,000
Contractual	6,652,415	7,399,002	6,794,515	6,950,000	7,000,000	7,100,000
Utility Costs (Telephone & Other)	1,231,025	1,532,000	1,582,500	1,661,625	1,744,706	1,745,000
Utility Costs (LIPA)	4,608,450	4,200,000	4,810,000	5,050,500	5,303,025	5,600,000
Interfund Charges	4,054,982	3,200,000	3,534,000	3,638,250	3,820,163	4,000,000
Other	55,000	55,000	55,000	55,000	55,000	55,000
Lease of Building(s)- Rent/Other (b)	999,750	150,000	1,000,000	1,000,000	1,100,000	1,100,000
Banner Maintenance* - FY 2009 exp in Gen Exps	700,000	0	1,000,000	1,000,000	1,000,000	1,100,000
Total Operating Expenses	196,409,493	195,571,206	204,142,028	214,480,568	225,165,302	235,793,884
OPERATING REVENUES:						
Investment Income	650,000	325,000	550,000	550,000	550,000	550,000
Rents & Recoveries	700,000	950,000	950,000	950,000	950,000	950,000
Revenue Offset to Expenses	3,725,000	3,525,000	3,921,000	4,000,000	4,100,000	4,200,000
Service Fees	4,910,000	5,500,000	5,634,000	5,700,000	5,900,000	6,200,000
Student Revenues	69,290,803	69,850,000	72,931,586	77,422,682	80,298,060	83,222,643
Revenue in Lieu of Spons Share	15,187,779	14,000,000	14,885,000	15,200,000	15,800,000	16,500,000
Federal Aid	250,000	250,000	250,000	250,000	250,000	250,000
State Aid	49,082,903	49,015,050	49,868,893	52,989,525	54,498,325	56,032,175
State Rental Aid (b)	406,125	75,000	456,125	468,000	468,000	468,000
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			
Total Operating Revenue	196,409,493	195,696,933	204,142,028	209,737,090	215,021,268	220,579,701
Gain (Loss) From Operations-(Baseline Gap) (c)	0	125,727	0	(4,743,478)	(10,144,034)	(15,214,183)

- (a) Does not include impact of final Accounts Receivable adjustment, Summer chargebacks or CUP information.
 (b) Rent expense and Rental aid includes ENDO but does not include anything for 900 Stewart Avenue the feasibility of which is being explored.
 (c) The projection for FY 2009 is subject to change due to items noted in a) plus the impact of termination pay from the NCCFT Early Retirement incentive and numerous other year end adjustments.

Major Assumptions

- Salary growth is based on commitments from collective bargaining agreements. The AFA agreement expires September 30, 2010. All other agreements are in force throughout the period of this plan. Increases for out year AFA amounts are projected at rates consistent with the existing contract. Salaries in FY 2010 are shown as budgeted but savings from the settlement of the NCCFT contract of approximately \$1.1 million and savings from the Early Retirement Incentive of approximately \$850,000 which materialized after the budget was prepared are incorporated in the amounts shown in FY 2011 through FY 2013. Additionally, savings from the contract for FY 2011 are also shown in the above salary figures. Costs associated with increased enrollments are incorporated into the above numbers.
- Fringe Benefit growth is based on the latest estimated assumptions available. The Pension Credit Reserve is budgeted in full in FY 2010 (\$1,333,777). Should that credit not be needed due to savings from the NCCFT contract, enrollment increases, etc - the Pension Reserve Credit will be utilized in future years. It is reflected as a gap closer in FY 2011 and FY 2012. in anticipation of savings in FY 2010.
- Increased costs from the Optional Retirement Plan legislation (Unfunded Mandate) are not reflected in the Fringe Benefit line for presentation purposes. They are shown on a separate line under Fringe Benefits.
- Other Than Personnel Service (OTPS) costs (equipment, general expenses, contractual, utilities, other non personnel expenses) reflect funding for on-going operations with minimal appropriations to address strategic plan efforts. Funding for additional Strategic Plan efforts will come from revenues in excess of those projected above and from reallocations of appropriations when and if available.
- State Aid and State Rental Aid are shown separately on the above schedule. State Rental Aid is the State's reimbursement of a portion of rental costs for the Endo Bldg. The State Rental Aid rate was reduced from 50% to 39.6% after the budget was prepared. The impact of the reduction will result in a loss of rental aid of approximately \$100,000. Base State Aid for FY 2009 and FY 2010 is \$2,675 per FTE with \$50 increases built into 2011, 2012 and 2013. There is approximately \$100,000 for High Needs Aid in addition to base
- FY 2009 enrollments have increased by 1.0893% (preliminary "blended" rate) with Fall flat, Spring up 4.11% and Summer down 6.6%.

The FY 2010 Budget was based on 2% over an earlier projection when the blended FY09 rate was projected to be 1.74% (Summer flat). The projected FY 2010 enrollments are based on an FTE revised number for FY 09 from 18,605 to 18,485 (after Summer down). That revised FY 09 FTE number would impact the FY 2010 budgeted FTE's of 18,977 downward to 18,855 for a reduction from budget of \$326,350 in State Aid. The projected FY 2010 FTE number is expected to increase by 5% over the FY 2009 number of 18,485.

Accordingly, FTE levels correspondingly rise from FY 2009 of 18,485 to estimated actual FY 2010 of 19,409, to FY 2011 of 19,603 to FY 2012 of 19,799, to FY 2013 of 19,997. Tuition rates in FY 2011, 2012 and 2013 are increased by \$100 with enrollment increases of 1% each year.
- Property tax revenue shown above reflects no increase in the base line plan. Sponsor contributions are shown as gap - closers increasing in 2011, 2012 and 2013 by 3.9% annually.
- Revenue in Lieu of Sponsor Share, generated by chargebacks to the Counties of non-County residents, are expected to grow in the out years after a reduction in FY 2009.

OTHER: There is no provision in this plan for the potential lease of space at the Stewart Avenue (Chase) building.
 * Banner Maintenance does not include any funding for implementation or future operating costs of Banner Phase II.
 Note: GAP closing measures are an integral part of this plan.



**APPENDIX D
NASSAU COMMUNITY COLLEGE FINANCIAL PLAN (FISCAL 2009-2013)
(Provided by Nassau Community College)**

NASSAU COMMUNITY COLLEGE
Fiscal 2009 - 2013 Multi-Year Financial Plan 8/25/2009

	<u>2010 Adopted</u>	<u>2011 Projected</u>	<u>2012 Projected</u>	<u>2013 Projected</u>
BASELINE (GAP)	0	(4,743,478)	(10,144,034)	(15,214,183)
GAP CLOSING MEASURES				
1. Planned Savings				1,200,000
A. Personnel cost reductions (d)				(2,200,000)
B. Cost of NCCFT Early Retirement Incentive (ERI) (e)			400,000	
C. Management of OTPS spending		475,927	857,850	
D. Other - Pension Reserve Credit (f)				
Total Savings	475,927	(942,150)	1,200,000	
2. State Aid Increases				
A. \$50 increase in State Aid in 2011 (\$50 In Plan)		924,250	970,450	980,200
B. \$50 increase in State Aid in 2012 (\$50 In Plan)			970,450	980,200
C. \$25 increase in State Aid in 2013 (\$50 in Plan)				495,000
State Aid Increases		924,250	1,940,900	2,455,400
3. Tuition Rate Increases				
A. \$25 increase in Tuition in 2011 (\$100 In Plan)		520,025	525,225	535,782
B. \$50 increase in Tuition in 2012 (\$100 In Plan)			1,060,955	1,071,565
C. \$50 increase in Tuition in 2013 (\$100 in plan)				1,071,565
Tuition Increases		520,025	1,586,180	2,678,912
4. Enrollment Increases				
A. Student Revenue Impact - 1% increase FY 2011 (g)		787,208	818,721	850,235
B. State Aid Impact of above			538,350	543,900
C. Student Revenue Impact - 1/2% increase FY 2012 (g)			413,454	429,368
D. State Aid Impact of above				289,100
Enrollment Increases		787,208	1,770,525	2,112,603
5. Property Taxes				
A. 3.9% property tax increase in 2011 through 2013		2,036,068	4,423,251	6,349,522
6. Other				
A. Use of Fund Balance or Termination Pay Reserve (if established) as needed				
Use of Termination Pay Reserve to cover NCCFT ERI (h)			1,365,328	
Use of Fund Balance (h)				417,746
Use of Fund Balance as needed			1,365,328	417,746
Total GAP Closers		4,743,478	10,144,034	15,214,183
Balance Baseline GAP - surplus / (deficit)	0	0	0	0

Please see attached notes (pg.4)

- Note: As of 2009, New Initiatives, which were outlined separately as Gap Closers in the previous Multi-Year Plans, are incorporated into the base projections presented with this plan. The expenses are reflected fully in the Operating Expenses portion of the plan with revenues also reflecting the results of the initiatives.
- (d) The FY 2010 Budget incorporated savings throughout the operations of approximately \$6.1 million. Personnel savings accounted for \$2.2 million of the total. These savings are detailed in the Budget Package included in the April and May BOT Finance Committee packages. These savings helped NCC address shortfalls in revenue resulting from State Aid (base rate remained flat), no increase in property taxes and the desire to keep tuition low. Additional "known" personnel savings are stated in Major Assumptions - item 1).

The NCCFT contract offers an additional Early Retirement Incentive in FY 2012. Based on the demographics of the faculty and prior results from such offerings, savings are projected as a gap closer in the year savings would commence - FY 2013. See footnotes (e) and (h) for more details.
- (e) The cost of the NCCFT ERI will result in savings in all out years. See footnote (h) below for more details.
- (f) Currently, it is anticipated the pension reserve credit will not be needed in FY 2010 since savings will be realized from the NCCFT contract and ERI. Accordingly, the Pension reserve credit will be carried forward to future years.
- (g) Costs associated with these 1 % enrollment increases are anticipated to be avoided by increasing class size since the student per class factor is minimal (approximately 1/5th of a student) .
- (h) NCC is attempting to establish a reserve for Termination Pay from surpluses that dropped into Fund Balance from FY 2008. This transaction would reduce Fund Balance and set up a reserve for the same amount. The amount to be drawn down to balance out years in this multi year plan may not exceed the 4% required balance to be maintained, unless approved the BOT pursuant to the Fund Balance policy. For the purposes of this multi year plan, it is assumed that there will be adequate funds above the 4% required balance that can be utilized to offset out year needs. The current fund balance (beginning of FY 2009) is \$11,182,406 with \$ 2,488,541 drawn down for the FY 2010 budget, leaving a balance of \$8,693,865. The required balance to maintain the 4% level in fund balance equals \$7,856,380 (based on the FY 2009 budget). The fund balance level will be impacted for the operating results for FY 2009 as we close the books. \$2.2 million is the estimate to fund the FY 2012 NCCFT ERI of approximately 25 faculty members and is estimated to result in approximately \$1.2 million in savings in the year after the ERI and continued savings in all future years.



**APPENDIX E
NASSAU HEALTH CARE CORPORATION (FISCAL 2010-2013)**

(Provided by the Nassau Health Care Corporation)

Nassau Health Care Corporation and Subsidiaries

As of 9/9/2009

Fiscal 2010 - 2013 Multi-Year Financial Plan

**Consolidated
(In Thousands)**

	Estimated 2010 <u>Budget</u>	2011 <u>Projected</u>	2012 <u>Projected</u>	2013 <u>Projected</u>
Operating Revenues:				
Net patient service revenue	406,767	413,469	420,271	427,175
NYS Intergovernmental transfer	47,981	45,520	49,187	54,187
Nassau County Billings	30,663	31,429	32,214	33,020
Historical Mission/Article VI Payments	18,000	18,000	18,000	18,000
Federal & State Aid	3,160	3,236	3,314	3,394
Miscellaneous	<u>15,940</u>	<u>16,037</u>	<u>16,136</u>	<u>16,236</u>
Total operating revenue	<u>522,511</u>	<u>527,691</u>	<u>539,122</u>	<u>552,012</u>
Operating Expenses:				
Salaries	248,710	251,530	254,386	257,278
Fringe Benefits	81,879	95,958	99,240	102,525
Supplies	26,705	27,506	28,332	29,181
Expenses	86,693	88,988	91,352	93,787
Utilities	26,462	27,018	27,586	28,165
Depreciation	17,818	17,818	17,818	17,818
Interest Expense	11,450	11,421	11,371	11,271
Bad Debt Expense	<u>44,929</u>	<u>45,603</u>	<u>46,287</u>	<u>46,981</u>
Total operating expenses	<u>544,646</u>	<u>565,842</u>	<u>576,372</u>	<u>587,006</u>
Gain (Loss) From Operations	<u>(22,135)</u>	<u>(38,151)</u>	<u>(37,250)</u>	<u>(34,994)</u>
NonOperating Revenues:				
Investment Income	<u>1,592</u>	<u>1,592</u>	<u>1,592</u>	<u>1,592</u>
BASELINE SURPLUS (GAP) AS OF January 1, 2010	<u>(20,543)</u>	<u>(36,559)</u>	<u>(35,658)</u>	<u>(33,402)</u>

** NHCC, Ltd not eliminated, NHCF Eliminated

Major Assumptions

- 1) Pension expense projected at 7.4% for 2010 and 11.9% for 2011 through 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 based on CEO public representation of collective bargaining position with CSEA.
- 4) Nassau County Mission Payment and Article VI funding is assumed to remain at \$18 million for 2010-2013.
- 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.

FISCAL 2010 – 2013 MULTI-YEAR FINANCIAL PLAN



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
Consolidated
(In Thousands)

As of 9/9/2009

BASELINE SURPLUS (GAP) AS OF January 1, 2010

	2010 Projected	2011 Projected	2012 Projected	2013 Projected
	(20,543)	(36,559)	(35,658)	(33,402)

Revenue Programs to Eliminate Gap ("PEG")

			2010	2011	2012	2013
NUMC	Dialysis Expansion - OPD	07/01/10	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
NUMC	Dialysis Expansion - I/P	07/01/10	\$ 2,100	\$ 4,284	\$ 4,284	\$ 4,284
NUMC	NYSDOH Psychiatric Rate Increase Part 2	01/01/10	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592
NUMC	Charge Capture	01/01/10	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,123
NUMC	IGT Impact on Revenue Initiatives		\$ -	\$ -	\$ (1,650)	\$ (2,464)
HC	Attain FQHC Status	07/01/10	\$ 750	\$ 1,500	\$ 1,500	\$ 1,500
NUMC	Modernization Plan / Voluntary Physician Growth (960 Disch 2011)	01/01/11		\$ 12,500	\$ 12,750	\$ 13,005
AHP	New 320 Bed Nursing Home	01/01/10	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
AHP	HEAL 8	01/01/10	\$ 2,000	\$ -	\$ -	\$ -
NHCC	Expansion of Freeport & Hempstead Health Centers	01/01/09	\$ -	\$ 1,100	\$ 1,650	\$ 2,200
	Sub-Total Revenue Initiatives		\$ 9,350	\$ 28,954	\$ 28,176	\$ 28,240

Expense PEG

			2010	2011	2012	2013
NUMC	IGT Impact for Expense Initiatives		\$ -	\$ -	\$ -	\$ (1,250)
NUMC	Workers Compensation Efficiencies	01/01/09	\$ -	\$ -	\$ -	\$ -
NUMC	Health Insurance Rebate	01/01/10	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
NUMC	340B Inpatient	01/01/11	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
NUMC	Advisory Board - Supply Chain Savings	06/30/09	\$ -	\$ -	\$ -	\$ -
NHCC	Staffing Efficiencies	01/01/09	\$ -	\$ -	\$ -	\$ -
	Sub-Total Expense Initiatives		\$ 2,700	\$ 7,700	\$ 7,700	\$ 6,450
	Total Initiatives - Pending		\$ 12,050	\$ 36,654	\$ 35,876	\$ 34,690
	TOTAL SURPLUS/ (DEFICIT) AFTER GAP CLOSING MEASURES		(8,493)	95	218	1,288



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

SEWER AND STORM WATER FINANCE AUTHORITY					
EXP/REV	OBJECT	2010 Budget	2011 Plan	2012 Plan	2013 Plan
EXP					
	DE -CONTRACTUAL SERVICES	1,000,000	1,000,000	1,000,000	1,000,000
	FF -INTEREST	8,281,840	7,954,231	7,642,123	7,274,480
	GG -PRINCIPAL	7,269,191	7,332,900	7,771,610	7,925,176
	LZ-TRANSFER OUT TO SSW	99,869,560	100,126,862	100,003,425	100,212,150
EXP Total		116,420,591	116,413,993	116,417,158	116,411,806
REV					
	BE -INVEST INCOME	388,776	382,178	385,343	379,991
	TL-PROPERTY TAX	116,031,815	116,031,815	116,031,815	116,031,815
REV Total		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	2011 Plan	2012 Plan	2013 Plan
EXP					
	AA -SALARIES, WAGES & FEES	19,905,330	20,809,123	22,223,667	23,403,540
	AB -FRINGE BENEFITS	9,545,432	10,733,698	11,252,622	11,763,074
	BB -EQUIPMENT	299,000	293,020	287,160	281,416
	DD -GENERAL EXPENSES	14,615,801	14,373,085	14,110,631	13,853,677
	DE -CONTRACTUAL SERVICES	21,867,272	22,086,995	22,308,941	22,533,133
	DF -UTILITY COSTS	14,782,498	15,656,375	16,092,481	16,469,462
	FF -INTEREST	11,351,775	10,125,044	9,186,713	8,351,085
	GG -PRINCIPAL	22,045,500	18,413,500	16,882,500	14,639,000
	HH -INTERFD CHGS - INTERFUND CHARGES	27,426,600	32,237,019	35,096,687	37,278,738
	OO -OTHER	24,863,174	25,896,646	27,068,729	27,942,647
EXP Total		166,702,382	170,624,504	174,510,131	176,515,771
REV					
	AA -FUND BALANCE	52,784,573	51,218,872	54,742,897	4,685,831
	BC -PERMITS & LICENSES	241,900	241,900	241,900	241,900
	BE -INVEST INCOME	1,294,000	3,748,282	3,934,831	3,931,678
	BF -RENTS & RECOVERIES	2,007,452	2,077,713	2,150,433	2,225,698
	BG -REVENUE OFFSET TO EXPENSE	160,005	164,805	169,749	174,842
	BH -DEPT REVENUES	9,726,212	12,405,736	12,604,151	12,806,534
	BI -CAP BACKCHARGES	618,680	640,334	662,745	685,942
	IF -INTERFD TSFS - INTERFUND TRANSFERS	99,869,560	100,126,862	100,003,425	100,212,150
REV Total		166,702,382	170,624,504	174,510,131	124,964,575
Surplus (Deficit)		-	-	-	(51,551,196)
	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 Restructing	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