

Amendment in the Nature of a Substitution for Clerk Item 409-13

This amendment includes an "Appendix A" to modify the Multi-Year Fiscal Plan for Fiscal Years
2014-2017

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2013 OCT 21 P 4:41



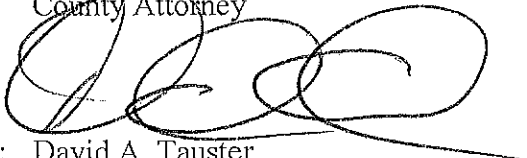
**County of Nassau
Inter-Departmental Memo**

To: Clerk of the County Legislature
From: County Attorney
Date: October 21, 2013
Subject: RESOLUTION - ORIG. DEPT. – OMB

A RESOLUTION TO ADOPT THE MULTI-YEAR FINANCIAL PLAN FOR FISCAL YEARS 2014-2017 AS REQUIRED BY SECTION 310 OF THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY AND ALL FINANCIAL POLICIES INCLUDED THEREIN

The above-described document attached hereto is forwarded for your review and approval and subsequent transmittal to the County Legislature for inclusion upon its calendar.

JOHN CIAMPOLI
County Attorney


By: David A. Tauster
Deputy County Attorney
Legal Counsel Bureau

Attachments

RESOLUTION NO.

-2013

A RESOLUTION TO ADOPT THE MULTI-YEAR FINANCIAL PLAN FOR FISCAL YEARS 2014-2017, AS REQUIRED BY SECTION 310 OF THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY, AND ALL FINANCIAL POLICIES INCLUDED THEREIN

APPROVED AS TO FORM
Deputy County Attorney

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WHEREAS, section 310 of the County Government Law of Nassau County requires a Multi-year Financial plan; now therefore, be it

RESOLVED, that such Multi-year Financial Plan for fiscal years 2014-2017 is on file with the Clerk of the County Legislature, and all financial policies included therein, is hereby adopted; and

RESOLVED, that such Multi-year Financial Plan for fiscal years 2014-2017 shall be amended and modified as per the attached Appendix A. Any conflict between any previous Multi-year Financial Plan for fiscal years 2014-2017 and Appendix A of this Resolution shall be resolved in favor of Appendix A.



MESSAGE AND RECOMMENDATION
OF THE COUNTY EXECUTIVE

September 16, 2013

COUNTY LEGISLATURE
NASSAU COUNTY
THEODORE ROOSEVELT EXECUTIVE AND LEGISLATIVE BUILDING
1550 FRANKLIN AVENUE
MINEOLA, NEW YORK 11501

HONORABLE MEMBERS:

Please be advised that I hereby submit the attached resolution to adopt the Multi-Year Financial Plan for fiscal years 2014-2017, as required by section 310 of the County Government Law of Nassau County, and all financial policies included therein. I recommend adoption of this resolution by the Legislature.

Very truly yours,

A handwritten signature in black ink, appearing to read "E. Mangano", is written over a horizontal line.

EDWARD P. MANGANO
County Executive
Nassau County

Appendix A

Table 1: 2014 – 2017 Pre Gap Closing Analysis

MAJOR FUNDS					
E/R	Object	2014 Adopted			
		Budget	2015 Plan	2016 Plan	2017 Plan
EXP	AA - SALARIES, WAGES & FEES	809,531,333	807,763,365	821,553,756	823,575,546
	AB - FRINGE BENEFITS	480,418,472	502,325,865	529,413,069	560,601,166
	AC - WORKERS COMPENSATION	28,022,281	28,022,281	28,022,281	28,022,281
	BB - EQUIPMENT	1,788,495	1,840,361	1,893,732	1,948,650
	DD - GENERAL EXPENSES	33,299,079	33,991,037	34,784,254	35,600,782
	DE - CONTRACTUAL SERVICES	237,247,536	238,161,928	241,323,883	244,574,727
	DF - UTILITY COSTS	39,563,757	38,648,883	37,399,660	35,781,824
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	98,451,669	122,202,216	126,430,652	124,917,202
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	71,622,370	73,733,541	75,908,047
	GG - PRINCIPAL	69,234,999	88,960,000	94,555,001	105,280,000
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	0	0	0
	HD - DEBT SERVICE CHARGEBACKS	325,097,477	353,469,118	350,296,037	346,266,531
	HF - INTER DEPARTMENTAL CHARGES	92,378,008	92,378,008	92,378,008	92,378,008
	HH - INTERFD CHGS INTERFUND CHARGES	20,316,649	28,484,304	28,225,213	25,034,350
	MM - MASS TRANSPORTATION	43,575,746	44,763,909	45,986,529	47,244,605
	NA - NCIFA EXPENDITURES	1,960,000	1,875,000	1,850,000	1,850,000
	OO - OTHER EXPENSE	264,129,711	282,153,645	272,880,020	258,230,105
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	142,290,000	145,135,800	148,038,516
	SS - RECIPIENT GRANTS	64,100,000	63,459,000	63,459,000	63,459,000
	TT - PURCHASED SERVICES	61,247,021	63,084,432	64,976,965	66,926,274
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	54,897,150	53,799,207	53,261,215
	XX - MEDICAID	253,257,500	253,257,500	253,257,500	253,257,500
EXP Total		3,207,287,422	3,318,650,372	3,366,354,108	3,397,156,329
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	29,100,000	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	13,483,587	14,483,587	13,483,587	14,483,587
	BD - FINES & FORFEITS	67,901,789	67,411,985	67,411,985	67,411,985
	BE - INVEST INCOME	2,118,700	2,129,294	2,144,199	2,163,496
	BF - RENTS & RECOVERIES	22,368,636	18,266,595	17,138,311	19,210,027
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,198,740	11,198,740	11,198,740
	BH - DEPT REVENUES	165,798,625	165,798,625	165,798,625	165,798,625
	BI - CAP BACKCHARGES	100,000	100,000	100,000	100,000
	BJ - INTERDEPT REVENUES	92,378,008	92,378,008	92,378,008	92,378,008
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	9,424,089	10,595,989	10,029,649	8,601,439
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	3,552,000	3,280,000	3,280,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	353,469,118	350,296,037	346,266,531
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	77,487,910	96,616,723	99,107,156	93,230,846
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	147,061,668	147,061,668	147,061,668	147,061,668
	SA - STATE AID REIMBURSEMENT OF EXPENSES	220,569,773	221,582,043	223,162,808	224,775,189
	TA - SALES TAX CO SALES TAX COUNTYWIDE	1,072,930,055	1,105,117,957	1,138,271,495	1,172,419,640
	TB - PART COUNTY SALES TAX PART COUNTY	92,933,278	91,212,333	93,948,703	96,767,164
	TL - PROPERTY TAX	807,049,409	807,049,409	807,049,409	807,049,409
	TO - OTB 5% TAX	2,999,078	2,722,794	2,475,130	2,253,025
	TX - SPECIAL TAXES SPECIAL TAXES	30,101,000	30,101,000	30,101,000	30,101,000
REV Total		3,207,287,422	3,269,947,867	3,303,536,510	3,333,650,380
Projected Surplus / (Gap)		0	(48,702,505)	(62,817,597)	(63,505,949)

Table 2: 2014 – 2017 Gap Closing Plan (Major Fund)

MYP 2014 - 2017				
	2014 Adopted	2015 Adopted Plan	2016 Adopted Plan	2017 Adopted Plan
Current Baseline Gap	-	(48.7)	(62.8)	(63.5)
Gap Closing Options				
<u>Expense/Revenue Actions</u>				
Video Lottery Terminals		19.0	19.0	20.0
Office Consolidation		3.0	7.0	7.0
Improve Detainee to Staff Ratio at Correctional Center		3.0	5.0	5.0
Strategic Sourcing		2.0	5.0	5.0
207 C Reform		2.0	2.0	2.0
ERP Implementation]			2.0	2.0
<u>Financing Options/Asset Sales</u>				
Sale of Surplus County Property		5.0	5.0	5.0
<u>NYS Actions</u>				
Mandate Reform		10.0	10.0	10.0
Other NYS Initiatives (e.g. speed cameras, etc)		8.0	12.0	12.0
Gap Closing Actions		52.0	67.0	68.0
Surplus/ (Deficit)		3.3	4.2	4.5