

## Narrative for IR 1414-2020

### ***Summary of the Proposed Action:***

The proposed action involves the proposed adoption of Suffolk County Introductory Resolution 1414-2020 (IR -1414-2020) – A Proposed Charter Law to Transfer Excess Funds in the Sewer Assessment Stabilization Reserve Fund to the Suffolk County Taxpayers Trust Fund and to Eliminate the Requirement that Interfund Transfers Be Made from the General Fund to the Sewer Assessment Stabilization Fund

*As noted in the Legislative Intent section of IR 1414-2020 “the COVID-19 pandemic has resulted in risks and threats to public health never before experienced, requiring that government enact severe restrictions on commerce across the nation while simultaneously providing significant unforeseen emergency response and public health services to the people of Suffolk County. The restrictions on commerce enacted by New York State Executive Order have resulted in a near shutdown of the regional economy and resultant shortfall in revenues that has created a significant threat to the financial stability of state and local governments, including Suffolk County.*

*This Legislature further finds and determines that in order for the County to provide necessary services, decisive action is required to address the shortfall in revenues that has resulted from government directed restrictions on commerce pending recovery of the regional economy.*

*This Legislature further finds that the Sewer Assessment Stabilization Reserve Fund (ASRF) ended 2019 with a balance of \$35,000,000, and that transferring \$15,000,000 from the ASRF to reduce reliance on property tax revenues would leave the fund with sufficient reserves to stabilize sewer rates as required by C12-2(D) of the Suffolk County Charter.*

*This Legislature further finds that the \$29,409,109 that is required to be transferred into the ASRF pursuant to a judgment dated December 12, 2019 by the Honorable Justice Joseph Farneti in the Matter of the Long Island Pine Barrens Society Inc., et al vs. County of Suffolk, et al is not needed in the fund, which contains a significant excess fund balance.*

*Therefore, the purpose of this Charter law is to authorize general property tax relief with the excess Sewer Assessment Stabilization Reserve Fund balance.”*

The Proposed Local Law cannot take effect until approved by voter referendum.

For additional details on the proposed action, please see attached: IR 1414-2020; Article IV, Section C4-6 of the Suffolk County Charter; Article IV, Section C4-10 of the Suffolk County Charter; and Article XII of the Suffolk County Charter.

### ***Implications of the Proposed Action***

The proposed action (the adoption of Suffolk County Introductory Resolution 1414-2020) would, if approved by voters, result in the reduction in the amount of excess funds in the Sewer Assessment Stabilization Reserve (ASRF) to allow for an increase in funds designated for County-wide property tax protection.

The ASRF is governed by the Suffolk County Charter – Article XII – the Suffolk County Drinking Water Protection Program. The Suffolk County Drinking Water Protection Program is funded by the sales tax and compensating use tax to fund three main program components: environmental protection, County wide property tax protection and sewer taxpayer protection. See Article XII – Suffolk County Drinking Water Protection Program from the Suffolk County Charter for additional details.

The ASRF falls under the sewer taxpayer protection component of the Suffolk County Drinking Water Protection Program. If revenues deposited into the ASRF exceed the required payments for sewer district tax stabilization, the surplus results in an “excess Assessment Stabilization Reserve Fund”.

Below is a description of how the excess Assessment Stabilization Reserve Fund is required to be spent:

Pursuant to C-12.2.D *“if the revenues generated in any year, including calendar year 2030, exceed the amount necessary to provide such stabilization, then such excess Assessment Stabilization Reserve Fund balance shall be carried over as a fund balance for sewer district tax rate stabilization, subject to the provisions of Paragraphs (1), (2), (3) and (4) of this Subsection D.”*

Below are Paragraphs (1),(2), (3) and (4) from Subsection D:

- (1) In the event such fund balance exceeds \$140 million in fiscal year 2011, 2012 or 2013, 62.5% of these excess monies may be used, via duly approved resolutions of the County of Suffolk, for installation, improvements, maintenance and operation of sewer infrastructure and sewage treatment plants and for the installation of residential and commercial enhanced nitrogen removal septic systems. These monies may be used for projects outside the boundaries of County sewer districts. Thirty-seven and one half percent (37.5%) of the 2011, 2012 and 2013 excess fund balance shall be appropriated via duly approved resolutions to a reserve fund for bonded indebtedness established pursuant to § 6-h of the General Municipal Law or to a retirement contribution reserve fund established pursuant to § 6-r of the General Municipal Law (County Fund 420 and any successor fund).*
- (2) In Fiscal Year 2014 or in any subsequent fiscal year through 2021, the excess Assessment Stabilization Reserve Fund balance may be used, via duly approved resolutions of the County of Suffolk, as follows:*
  - a. For payment to a reserve fund for bonded indebtedness established pursuant to § 6-h of the General Municipal Law or such successor fund; or*
  - b. Payment to a retirement contribution reserve fund established pursuant to § 6-r of the General Municipal Law or such successor fund; however, no payment shall be made pursuant to Subsection (a) or (b) after Fiscal Year 2017 or if the fund balance is not sufficient for the annual appropriation of revenues needed for sewer district tax rate stabilization as set forth in Charter § 12-2D; and*
  - c. For installation, improvements, maintenance and operation of sewer infrastructure and sewage treatment plants and for the installation of residential and commercial enhanced nitrogen removal septic systems. These monies may be used for projects outside the boundaries of County sewer districts.*
- (3) In Fiscal Year 2011 or in any subsequent fiscal year through 2021, no less than \$2 million will be*

*appropriated via duly approved resolutions in each fiscal year for the installation of residential and commercial enhanced nitrogen removal septic systems. In the event that the appropriation, or any part thereof, for the installation of the residential and commercial enhanced nitrogen removal septic system is not used in Fiscal Year 2011, or any subsequent fiscal year through 2021, it shall be used for installation, improvement, maintenance and operation of sewer infrastructure and sewage treatment plants.*

*(4) A Sewer Infrastructure Committee ("Committee") is hereby established to review all applications for funding of sewer infrastructure and sewage treatment projects and enhanced nitrogen removal septic systems and to make advisory recommendations to the County Executive and the County Legislature as to which projects should receive funding. (Note this paragraph continues with the subsections describing the workings of the Committee)*

As indicated above, the proposed action will result in a reduction of the excess funds in the ASRF. However, as indicated above these excess funds *"shall be carried over as a fund balance for sewer district tax rate stabilization subject to the provisions of Paragraphs (1), (2), (3) and (4) of this Subsection D"*. A review of the provision of Paragraphs (1), (2), (3), and (4) finds the following:

- Paragraph (1) is no longer applicable as it applied to the years 2011, 2012 and 2013.
- Paragraph (2) applies until 2021 and notes that the money *may* be used via approved Legislative resolution on subsections (a),(b) and (c). Subsection (c) involves sewer infrastructure spending and is the only subsection where spending may impact the environment
- Paragraph (3) notes that \$2 million per year is to be spent on the installation of residential and commercial enhanced Nitrogen removal systems from the years 2011 to 2021
- Paragraph (4) establishes the review mechanism required for the approval of sewer infrastructure spending from Paragraphs (2) and (3)

A review of the above indicates that while the proposed action will result in a reduction of excess funds in the ASRF, it does not appear that it will necessitate a reduction in funds spent on sewer infrastructure. This is because Paragraph (2) only applies until 2021 and does not require that a certain amount of money be spent on infrastructure spending. Paragraph (3) does have a per year requirement to spend \$2 million per year through 2021, but based on the amount of money present in the excess ASRF fund this level of spending through 2021 will not be impacted by the proposed action.

Based on the above it appears the only impact of the proposed action will be to reduce the amount of excess funds being carried over as a fund balance for sewer district tax stabilization. A reduction in the amount of excess funds being carried over does not have the potential to have a significant adverse impact on the environment.

### ***SEQRA and the Proposed Action***

This proposed action is a legislative process that requires a public referendum that, if approved, would result in a reduction of the excess funds in the Sewer Assessment Stabilization Reserve (ASRF) to allow for an increased amount to be designated for County-wide property tax protection. As noted in the SEQRA handbook *"The inclusion of capital improvements within a municipal budget is not an action subject to SEQRA. The budgeting process merely sets aside funds without a commitment to their expenditure. Such*

*budget items are usually not definitive enough with respect to design, and sometimes even location, to be reviewable at the time the budget is adopted. However, the adoption of a capital budget should alert public agencies that SEQR should be applied to such projects before they are initiated."*

It is also noted that Suffolk County Resolution # 625-2011 and Suffolk County Resolution # 579-2014 authorized changes to the spending requirements for the Sewer Assessment Stabilization Fund. These resolutions were classified as Type II administrative and management type actions.

Notwithstanding the classification of these past resolutions as Type II actions, an Unlisted Action designation was investigated and an EAF and this attached narrative has been prepared to describe the proposed action and the resources that may be affected.

### ***Potential Environmental Impacts***

As indicated above, the proposed action will result in a reduction of the excess funds in the ASRF. However, as noted in the above review, the reduction in excess funds does not appear to necessitate a reduction in funds spent on sewer infrastructure spending. Instead, it appears the main impact of the proposed action is to reduce the amount of excess funds being carried over as a fund balance in the excess ASRF fund. In addition, should this action result in a reduction in funds spent on sewer infrastructure, it appears the reduction would be temporary (the possibility for sewer infrastructure spending from the ASRF excess funds only applies through 2021) and would only apply to discretionary infrastructure programs.

The proposed action will not impact the existing environmental regulations and requirements that are in place to protect Suffolk County's environmental resources. This includes any required maintenance or sewer infrastructure improvements at any of the Suffolk County Sewer District facilities.

Based on the above, it appears that the proposed action is mainly a policy and budgetary matter that does not have the potential to result in a significant adverse impact on any of the twelve items listed in Part II of the EAF.

**AMENDED AS OF 6/4/2020**

Intro. Res. No. 1414-2020

Laid on Table 4/28/2020

Introduced by Presiding Officer, on request of the County Executive

**RESOLUTION NO. -2020, ADOPTING LOCAL LAW  
NO. -2020, A CHARTER LAW TO TRANSFER EXCESS  
FUNDS IN THE SEWER ASSESSMENT STABILIZATION  
RESERVE FUND TO THE SUFFOLK COUNTY TAXPAYERS  
TRUST FUND AND TO ELIMINATE THE REQUIREMENT THAT  
INTERFUND TRANSFERS BE MADE FROM THE GENERAL  
FUND TO THE SEWER ASSESSMENT STABILIZATION FUND**

**WHEREAS**, there was duly presented and introduced to this County Legislature at a meeting held on , 2020, a proposed local law entitled, "**ADOPTING LOCAL LAW NO. -2020, A CHARTER LAW TO TRANSFER EXCESS FUNDS IN THE SEWER ASSESSMENT STABILIZATION RESERVE FUND TO THE SUFFOLK COUNTY TAXPAYERS TRUST FUND AND TO ELIMINATE THE REQUIREMENT THAT INTERFUND TRANSFERS BE MADE FROM THE GENERAL FUND TO THE SEWER ASSESSMENT STABILIZATION FUND**"; now, therefore be it

**RESOLVED**, that said local law be enacted in form as follows:

**LOCAL LAW NO. -2020, SUFFOLK COUNTY, NEW YORK**

**ADOPTING LOCAL LAW NO. -2020, A CHARTER LAW TO  
TRANSFER EXCESS FUNDS IN THE SEWER ASSESSMENT  
STABILIZATION RESERVE FUND TO THE SUFFOLK COUNTY  
TAXPAYERS TRUST FUND AND TO ELIMINATE THE  
REQUIREMENT THAT INTERFUND TRANSFERS BE MADE FROM  
THE GENERAL FUND TO THE SEWER ASSESSMENT  
STABILIZATION FUND**

**BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF  
SUFFOLK**, as follows:

**Section 1. Legislative Intent.**

This Legislature finds and determines that the COVID-19 pandemic has resulted in risks and threats to public health never before experienced, requiring that government enact severe restrictions on commerce across the nation while simultaneously providing significant unforeseen emergency response and public health services to the people of Suffolk County. The restrictions on commerce enacted by New York State Executive Order have resulted in a near shutdown of the regional economy and resultant shortfall in revenues that has created a significant threat to the financial stability of state and local governments, including Suffolk County.

This Legislature further finds and determines that in order for the County to provide necessary services, decisive action is required to address the shortfall in revenues that has resulted from government directed restrictions on commerce pending recovery of the regional economy.

This Legislature further finds that the Sewer Assessment Stabilization Reserve Fund (ASRF) ended 2019 with a balance of \$35,000,000, and that transferring \$15,000,000 from the ASRF to reduce reliance on property tax revenues would leave the fund with sufficient reserves to stabilize sewer rates as required by C12-2(D) of the Suffolk County Charter.

This Legislature further finds that the \$29,409,109 that is required to be transferred into the ASRF pursuant to a judgment dated December 12, 2019 by the Honorable Justice Joseph Farneti in the Matter of the Long Island Pine Barrens Society Inc., et al vs. County of Suffolk, et al is not needed in the fund, which contains a significant excess fund balance.

Therefore, the purpose of this Charter law is to authorize general property tax relief with the excess Sewer Assessment Stabilization Reserve Fund balance.

**Section 2. Amendments.**

- I. Article IV of the SUFFOLK COUNTY CHARTER is hereby amended by REPEALING subdivisions (L) and (M) of Section C4-6.
- II. Article IV of the SUFFOLK COUNTY CHARTER is hereby amended by REPEALING subdivisions (L) and (M) of Section C4-10.
- III. Article XII of the SUFFOLK COUNTY CHARTER is hereby amended to read as follows:

**CHARTER  
ARTICLE XII  
Suffolk County Drinking Water Protection Program**

**§ C12-2. Programmatic expenses.**

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D. Sewer taxpayer protection: 25% of the total revenues generated each calendar year for sewer district tax rate stabilization only in those instances in which the pertinent sewer district will experience an increase in rates of at least 3% in the aggregate for user charges, operations and maintenance charges, per-parcel charges, and ad valorem assessments in the calendar year for which these sewer district tax stabilization revenues are being allocated. The Suffolk County Sewer Assessment Stabilization Fund is hereby created; 25% of the total revenues generated each calendar year by such sales and compensating use tax shall be allocated and deposited annually to this trust fund. The annual appropriation of such revenues shall be effectuated via duly enacted resolution of the County of Suffolk and shall not reduce the projected rate increase below 3% in the aggregate for user charges, operations and maintenance charges, per-parcel charges, and ad valorem assessments for the year in question. If the revenues generated in any year, including calendar year 2030, exceed the amount necessary to provide such stabilization, then such excess Assessment Stabilization Reserve Fund balance shall be carried over as a fund balance for sewer district tax rate stabilization, subject to the provisions of Paragraphs (1), (2), (3), [and] (4) and (5) of this Subsection D. For purposes of this Subsection, the phrase "excess Assessment Stabilization Reserve Fund balance" means balances greater than needed for sewer district tax rate stabilization only in those instances in which the pertinent sewer district will experience an increase in rates of at least 3% in the aggregate for user charges, operations and maintenance charges, per-parcel charges, and ad valorem assessments in the calendar year for which these sewer district tax stabilization revenues are being allocated. With respect to the excess Assessment Stabilization Reserve Fund referred to in this Subsection D, the calculation of the

excess balance, if any, shall be confirmed in writing, jointly certified by the Legislative Office of Budget Review and the Executive Budget Office, as part of the consensus forecast required by Charter § C4-5 and Administrative Code § A4-3E.

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(5) In Fiscal Year 2020 or in Fiscal Year 2021, forty-four million, four hundred nine thousand, one hundred nine dollars (\$44,409,109), which shall include the twenty-nine million, four hundred nine thousand, one hundred nine dollars (\$29,409,109) that was required to be paid into the Assessment Stabilization Reserve Fund by Judgment of the Honorable Justice Joseph Farneti dated December 12, 2019 in the Matter of the Long Island Pine Barrens Society Inc., et al vs. County of Suffolk, et al, shall be transferred and deposited in the Suffolk County Taxpayers Trust Fund created by this Article. This transfer and deposit shall be in addition to any other sum allocated and deposited to such fund pursuant to subdivision (C) of this section for enhanced county wide property tax protection. The appropriation for this transfer and deposit shall be effectuated via duly approved legislative resolution.

### **Section 3. Applicability.**

This local law shall apply to all budgetary actions approved for, or occurring during any fiscal year beginning with January 1, 2020 and in all subsequent fiscal years.

### **Section 4. Severability.**

If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

### **Section 5. SEQRA Determination.**

This Legislature has independently considered the Environmental Assessment Form (“EAF”), the Council on Environmental Quality (“CEQ”) recommendation, and any relevant testimony concerning the same; and

This Legislature, as Lead Agency under the State Environmental Quality Review Act, N.Y. Envtl. Conserv. Law Art. 8 (“SEQRA”), hereby classifies this proposed local law as an Unlisted Action under the provisions of Title 6 NYCRR Part 617 and Chapter 450 of the Suffolk County Code; and

Pursuant to Title 6 NYCRR Part 617 and Chapter 450 of the Suffolk County Code, this Legislature, as SEQRA Lead Agency, hereby finds and determines that this local law will not have significant adverse impacts on the environment for the following reasons:

1. The proposed action will not exceed any of the criteria in 6 NYCRR, Section 617.7, which sets forth thresholds for determining significant effect on the environment as demonstrated in the Environmental Assessment Form;
2. The proposal does not significantly threaten any unique or highly valuable environmental or cultural resources as identified in or regulated by the Environmental Conservation Law of the State of New York or the Suffolk County Charter and Code;
3. The proposed action will result in budgetary changes to the Sewer Assessment Stabilization Reserve Fund but these budgetary changes do not have the potential to have a significant adverse impact on the environment;
4. The proposed action will not impact the existing environmental regulations and requirements that are in place to protect Suffolk County's environmental resources; and

This Legislature hereby adopts a determination of non-significance (negative declaration) and the Council of Environmental Quality is hereby directed to circulate and file all necessary notices in accordance with this resolution.

**Section 6. Effective Date.**

This law shall not take effect until it has been approved by the affirmative vote of a majority of the qualified electors of the County of Suffolk voting upon a proposition for its approval in conformity with the provisions of Section 34 of the NEW YORK MUNICIPAL HOME RULE LAW and has been filed in the Office of the Secretary of State.

**Section 7. Form of Proposition.**

The proposition to be submitted at the next general election, shall be in the following form:

**SHALL RESOLUTION        2020, ADOPTING LOCAL LAW NO.        -  
 2020, A CHARTER LAW TO TRANSFER EXCESS FUNDS IN THE  
 SEWER ASSESSMENT STABILIZATION RESERVE FUND TO THE  
 SUFFOLK COUNTY TAXPAYERS TRUST FUND AND TO ELIMINATE  
 THE REQUIREMENT THAT INTERFUND TRANSFERS BE MADE  
 FROM THE GENERAL FUND TO THE SEWER ASSESSMENT  
 STABILIZATION FUND, BE APPROVED?**

**Section 8. Conflicting Referenda.**

In the event that there are other referenda on the ballot, pertaining to or addressing substantially the same issues as are contained in this law, then the provisions of the measure approved by the electorate receiving the greatest number of affirmative votes, shall prevail, and the alternative measure, or measures, as the case may be, shall be deemed null and void.

[ ] Brackets denote deletion of existing language  
 \_\_\_ Underlining denotes addition of new language

DATED:

APPROVED BY:

\_\_\_\_\_  
County Executive of Suffolk County

Date:

*Suffolk County, NY  
Monday, April 27, 2020*

## Chapter C. Charter

### Article XII. Suffolk County Drinking Water Protection Program

#### § C12-1. Programmatic structure.

A Suffolk County Drinking Water Protection Program designed to provide funding for sewer district tax rate stabilization, environmental protection, and property tax mitigation is hereby extended in a modified form beginning on December 1, 2007, and ending on November 30, 2030.

#### § C12-2. Programmatic expenses.

In the event that the New York State Legislature enacts enabling state legislation prior to November 30, 2007, for the explicit purpose of extending, within the territorial limits of the County of Suffolk, on the terms and conditions set forth in this law, the additional sales and compensating use tax of 1/4 of 1% authorized and imposed by the County of Suffolk pursuant to the provisions of § 1210-A of the New York Tax Law and Suffolk County Resolution Nos. 1568-1988 and 650-2000, then the County of Suffolk shall extend, prior to December 31, 2007, by appropriate legislative action, within the territorial limits of the County of Suffolk, the additional sales and compensating use tax of 1/4 of 1% imposed by the County of Suffolk pursuant to the provisions of § 1210-A of the New York Tax Law and Suffolk County Resolution No. 745-1968 as amended by Resolution Nos. 1568-1988 and 650-2000, and any revenues generated by the extension of such 1/4 of 1% sales and compensating use tax so authorized by appropriate state and local action, during the period commencing December 1, 2007, and concluding November 30, 2030, shall be allocated annually only in accordance with the following formula throughout this entire period of time:

A. Specific environmental protection:

- (1) 31.10% of the total revenues generated each calendar year to reduce or stabilize the County's general property taxes for the subsequent fiscal year by being credited to revenues in direct proportion to real property taxes assessed and collected by the County of Suffolk from parcels within the County, said revenues to be used to offset the County cost of the acquisition of:
  - (a) Freshwater/Tidal wetlands and buffer lands for same.
  - (b) Lands within the watershed of a coastal stream, as determined by a reasonable planning or hydrological study.

- (c) Any tract of land located fully or partially within a statutorily designated special groundwater protection area.
  - (d) Lands determined by the County Department of Planning to be necessary for maintaining the quality of surface water and/or groundwater in Suffolk County.
  - (e) Lands identified by the South Shore Estuary Reserve (SSER), Peconic Estuary Program (PEP), and/or Long Island Sound Comprehensive Conservation Management Plan (LICMP) as needed to protect coastal water resources.
  - (f) Farmland development rights pursuant to Chapter 8 of the Suffolk County Code and in accordance with the rating system set forth in Exhibit A attached hereto and made a part hereof, and/or any successor exhibit thereto.<sup>[1]</sup>  
*[1] Editor's Note: Exhibit A is on file in the County offices.*
  - (g) Open space, in accordance with the criteria set forth in Exhibit B attached hereto and made a part hereof, and/or any successor exhibit thereto.<sup>[2]</sup>  
*[2] Editor's Note: Exhibit B is on file in the County offices.*
  - (h) Wetlands, woodlands, pine barrens, and other lands which are suitable only for passive, recreational use, subject to such terms and conditions regarding the actual use of such land as may be imposed by duly enacted resolution of the County of Suffolk, including, but not limited to, traditional preexisting use of such land, anything in § C1-7 of the Suffolk County Charter to the contrary notwithstanding, as are determined to be eligible for acquisition, via duly enacted resolution of the County of Suffolk, in accordance with the criteria set forth in Exhibit B, attached hereto and made a part hereof, and/or any successor exhibit thereto.
  - (i) Land for use as hamlet greens, hamlet parks, pocket parks (with the effect of providing public spaces that reinforce community livability by enhancing the pedestrian-friendly nature of communities, including uses for outdoor activities, playgrounds, and other public gathering purposes), active parkland, active recreation, historic and/or cultural park uses, all subject to continued public access to such property, as are determined to be eligible for acquisition via duly enacted resolution of the County of Suffolk, in accordance with the criteria set forth in Exhibit C attached hereto and made a part hereof,<sup>[3]</sup> and/or any successor exhibit thereto, after taking into consideration the advisory recommendations, if any, of the Suffolk County Planning Department and the Suffolk County Board of Trustees of Parks, Recreation, and Conservation, which Suffolk County resolution shall also explicitly designate the authorized use of such land.  
*[3] Editor's Note: Exhibit C is on file in the County offices.*
- (2) The Suffolk County Environmental Programs Trust Fund is hereby created; 31.10% of the total revenues generated each calendar year by such sales and compensating use tax shall be allocated and deposited annually to this trust fund. The annual appropriation of such revenues shall be effectuated via duly enacted resolution of the County of Suffolk. If the revenues generated in any year, including calendar year 2030, exceed the amount necessary to provide for such environmental projects, then such excess revenues shall be carried over as a fund balance for such environmental projects to be consummated in subsequent years.
- (a) The revenues allocated and deposited into the trust fund may be used for the purchase of farmland development rights, open space, wetlands, woodlands, pine barrens, and other lands which are suitable only for passive, recreational use, land for use as hamlet greens, hamlet parks, pocket parks (with the effect of providing public spaces that reinforce community livability by

enhancing the pedestrian-friendly nature of communities, including uses for outdoor activities, playgrounds, and other public gathering purposes), active parkland, active recreation, historic and/or cultural park uses, or the payment of debt service on serial bonds or notes authorized via duly enacted resolution of the County of Suffolk and issued for the purchase of farmland development rights, open space, wetlands, woodlands, pine barrens, and other lands which are suitable only for passive, recreational use, land for use as hamlet greens, hamlet parks, pocket parks (with the effect of providing public spaces that reinforce community livability by enhancing the pedestrian-friendly nature of communities, including uses for outdoor activities, playgrounds, and other public gathering purposes), active parkland, active recreation, historic and/or cultural park uses. Principal and interest expenses, bond or note issuance costs and all other expenses directly related to the bonds or notes issued for such farmland development rights, open space, wetlands, woodlands, pine barrens, and other lands which are suitable only for passive, recreational use, land for use as hamlet greens, hamlet parks, pocket parks (with the effect of providing public spaces that reinforce community livability by enhancing the pedestrian-friendly nature of communities, including uses for outdoor activities, playgrounds, and other public gathering purposes), active parkland, active recreation, historic and/or cultural park uses acquisition may be paid from the sales tax revenues in the trust fund. The amount of debt service and bond or note issuance costs paid from the trust fund in any calendar year shall not exceed 80% of the unobligated projected sales tax revenues for such calendar year. A projection of annual sales tax revenues for the current calendar year, and the three calendar years immediately following, shall be prepared in a written report and shall be jointly certified by the County Executive's Office and the Legislative Budget Review Office as follows: one month prior to the sale of any Suffolk County bond or note, or 45 days prior to the debt service of any bond or note becoming due and payable by Suffolk County, whichever is sooner, and on September 1 of each calendar year. On an annual basis, actual sales tax revenues allocated and deposited into the trust fund that exceed debt service requirements for the current calendar year shall be reserved by Suffolk County for future debt service payments in the event future annual debt service requirements are projected to exceed 80% of the unobligated projected sales tax revenues. In the event such reserved revenues become unnecessary to ensure that the eighty-percent cap is not exceeded, such revenues may be used for the acquisition of farmland development rights, open space, wetlands, woodlands, pine barrens, and other lands which are suitable only for passive, recreational use, land for use as hamlet greens, hamlet parks, pocket parks (with the effect of providing public spaces that reinforce community livability by enhancing the pedestrian-friendly nature of communities, including uses for outdoor activities, playgrounds, and other public gathering purposes), active parkland, active recreation, historic and/or cultural park uses under this program.

- (b) For purposes of this section, "unobligated projected sales tax revenues" means the total projected sales tax revenues generated each calendar year that are allocated and deposited into the trust fund and are not committed by Suffolk County under a fully executed contract for the purchase of farmland development rights, open space, wetlands, woodlands, pine barrens, and other lands which are suitable only for passive, recreational use, land for use as hamlet greens, hamlet parks, pocket parks (with the effect of providing public spaces that reinforce community livability by enhancing the pedestrian-friendly nature of communities, including uses for outdoor activities, playgrounds, and other public gathering purposes), active parkland, active recreation, historic and/or cultural park uses, or for the payment of bonds or notes obtained for the acquisition of other farmland development rights, open space, wetlands, woodlands, pine barrens, and other lands which are suitable only for passive, recreational use, land for use as hamlet greens, hamlet parks, pocket parks (with the effect of providing public spaces that reinforce community livability by enhancing the pedestrian-friendly nature of communities, including uses for outdoor activities, playgrounds, and other public gathering purposes), active parkland, active recreation, historic and/or cultural park uses under this program.

- (c) The County of Suffolk hereby reserves the right to dedicate and transfer development rights from land acquired under this law (exclusive of transactions involving farmland development rights, active parkland, hamlet parks, and historic parks), and hold for use for the sole purpose of providing workforce housing, as defined in Article XXXVI of the Suffolk County Administrative Code, pursuant to a program established by the Suffolk County Department of Planning and via subsequent duly enacted resolution of the County of Suffolk. In each individual use or sale of such development rights, such use or sale shall be subject to approval by duly enacted resolution of the County of Suffolk and shall be consistent with Resolution No. 412-2005, as amended.
- (d) Serial bonds or notes issued for the purchase of development rights or land under this program may only be authorized by a duly enacted bond or note resolution of the County of Suffolk adopted in calendar year 2008, 2009, 2010 or 2011. Any such bonds or notes must be issued on or prior to December 31, 2011, and the final maturity of such bonds and notes shall be no later than December 31, 2030.

B. Water quality protection and restoration program and land stewardship initiatives.

- (1) 11.75% of the total revenues generated each calendar year to reduce or stabilize the County's general property taxes for the subsequent fiscal year by being credited to revenues in direct proportion to real property taxes assessed and collected by the County of Suffolk from parcels within the County, said revenues to be used to offset the County cost of environmental programs limited to:
  - (a) Projects recommended by the Management Committee of SSER, PEP, and/or LICMP, if approved by duly enacted resolution of the County of Suffolk, for infrastructure improvements or operating expenses which may include, but not be limited to, the following:
    - [1] Nonpoint source abatement and control:
      - [a] Conventional or innovative structural or nonstructural stormwater abatement or prevention.
      - [b] Establishment and/or testing of innovative and alternative on-site sanitary waste disposal systems.
      - [c] Best management practice demonstration and implementation at commercial, industrial, and/or residential sites.
    - [2] Aquatic habitat restoration:
      - [a] Wetlands preservation and enhancement.
      - [b] Submerged aquatic vegetation restoration and enhancement.
      - [c] Bay scallop and other aquatic species restoration efforts, including the management of underwater lands subject to the Suffolk County Shellfish Aquaculture Leasing Authority.
      - [d] Integrated marsh management.
      - [e] Native plantings and other near-shore vegetative preservation and restoration projects.

- [f] Nonstructural shore stabilization and restoration projects.
  - [g] Preservation and restoration initiatives targeted at protection of rare, threatened, or endangered species, or other priority species or critical natural resource areas identified by the County of Suffolk.
- [3] Agricultural nonpoint source abatement and control:
- [a] Best management practice demonstration and implementation to control or reduce pollutants such as nutrients, pesticides, and herbicides from agricultural sites and their impact on surface water quality and habitat.
- [4] Pollution prevention initiatives:
- [a] Best management practice demonstration and implementation to prevent pollution at commercial, industrial, and/or residential sites.
- (b) Freshwater and tidal stream corridor restoration.
- (c) Projects to implement "no discharge zones."
- (d) Programs for educational outreach, as long as a matching non-County share of 50% is provided.
- (e) Programs to remediate other nonpoint source pollution.
- (f) Land stewardship initiatives:
- [1] The Department of Parks, Recreation and Conservation shall create a Suffolk County Open Space Management and Practices Manual, which will be an updated version of the existing Nature Preserve Handbook, to include the following:
    - [a] Open Space Best Management Practices Plan to ensure open space is preserved in its natural state in perpetuity while promoting public access to open spaces where appropriate;
    - [b] Inventory of plants, animals and natural communities in Suffolk County;
    - [c] Species Protection Best Management Practices Plan to identify criteria and actions needed to maintain stable, well-distributed populations of Suffolk County's native species of plant, animals and natural communities;
    - [d] Land Protection Best Management Practices Plan to ensure protection of scenic and wildlife habitat resources and provide for compatible uses by the residents of Suffolk County; and
    - [e] Complete and usable, mapped inventory of all preserved and protected lands acquired by the County of Suffolk.
  - [2] Projects to manage, maintain or restore terrestrial plants, animals, and damaged habitats.
  - [3] Invasive species prevention and management, including early detection, monitoring, removal, research, and education, as recommended by the Final Report and Recommendations of the Suffolk County Water and Land Invasive Control Task

Force dated December 2006, and prioritized by the Water Quality Protection and Restoration Program and Land Stewardship Review Committee established by this law.

- [4] Mechanical treatment and prescribed fires to reduce hazardous fuels, such as leaf and twig buildup.
  - [5] Grasslands restoration and management.
  - [6] Cleaning and maintenance of ponds, lakes and tidal tributaries.
  - [7] Cleaning up of illegal dumping.
  - [8] Building and maintenance of trails.
- (2) The County of Suffolk may use these funds to match offers, grants or donations of funding to the County by third parties consistent with the water quality protection and restoration and land stewardship initiatives set forth above.
- (3)
- (a) A Water Quality Protection and Restoration Program and Land Stewardship Review Committee (Committee) is hereby created consisting of the following nine members:
    - [1] County Executive or designee;
    - [2] County Legislator to be appointed by the Presiding Officer;
    - [3] Commissioner of Public Works or designee;
    - [4] Commissioner of Health Services or designee;
    - [5] Commissioner of Parks, Recreation and Conservation or designee;
    - [6] Director of Planning or designee;
    - [7] Commissioner of Environment and Energy or designee to serve as Chairman;
    - [8] One representative from a widely recognized and publicly acknowledged environmental group, to be selected by the Presiding Officer of the Suffolk County Legislature; and
    - [9] One representative to be appointed by the County Legislature from amongst the following: Citizen Advisory Committee Chairs for the South Shore Estuary Preserve, Long Island Sound Estuary, and Peconic Estuary Program.
  - (b) The Committee is hereby authorized and directed to solicit and review all proposed projects submitted pursuant to the Water Quality Protection and Restoration Program and Land Stewardship Initiatives and make recommendations thereon to the County Executive and the Suffolk County Legislature.

- (c) The Committee shall establish its rules of procedure and shall meet regularly on a schedule adopted by its members.
  - (d) All projects shall be subject to the approval of the Suffolk County Legislature after review and submission of recommendations by the Committee.
  - (e) The Department of Environment and Energy is designated to administer this program.
  - (f) The Commissioner of said Department shall issue and promulgate such rules and regulations as may be necessary to implement and carry out the provisions of this article.
  - (g) The Department of Environment and Energy shall implement and administer such projects as have been duly approved by the Legislature and shall be responsible for reporting the progress of each such project on an annual basis to the County Executive and the Legislature.
  - (h) The Department of Environment and Energy shall provide staff support to the Committee.
- (4) The Suffolk County Environmental Programs Trust Fund is hereby created; 11.75% of the total revenues generated each calendar year by such sales and compensating use tax shall be allocated and deposited annually to this trust fund. The annual appropriation of such revenues shall be effectuated via duly enacted resolution of the County of Suffolk. If the revenues generated in any year, including calendar year 2030, exceed the amount necessary to provide for such environmental projects, then such excess revenues shall be carried over as a fund balance for such environmental projects to be consummated in subsequent years.
- C. County-wide property tax protection: 32.15% of the total revenues generated each calendar year to reduce or stabilize the County's general property taxes and/or police/public safety property taxes for the subsequent fiscal year by being credited to revenues in direct proportion to real property taxes assessed and collected by the County of Suffolk from parcels within the County. The Suffolk County Taxpayers Trust Fund is hereby created; 32.15% of the total revenues generated each calendar year by such sales and compensating use tax shall be allocated and deposited annually to this trust fund. The annual appropriation of such revenues shall be effectuated via duly enacted resolution of the County of Suffolk. These revenues shall not be used to fund new programs or positions of employment (defined as programs or positions not budgeted by Suffolk County in the prior fiscal year).
- D. Sewer taxpayer protection: 25% of the total revenues generated each calendar year for sewer district tax rate stabilization only in those instances in which the pertinent sewer district will experience an increase in rates of at least 3% in the aggregate for user charges, operations and maintenance charges, per-parcel charges, and ad valorem assessments in the calendar year for which these sewer district tax stabilization revenues are being allocated. The Suffolk County Sewer Assessment Stabilization Fund is hereby created; 25% of the total revenues generated each calendar year by such sales and compensating use tax shall be allocated and deposited annually to this trust fund. The annual appropriation of such revenues shall be effectuated via duly enacted resolution of the County of Suffolk and shall not reduce the projected rate increase below 3% in the aggregate for user charges, operations and maintenance charges, per-parcel charges, and ad valorem assessments for the year in question. If the revenues generated in any year, including calendar year 2030, exceed the amount necessary to provide such stabilization, then such excess Assessment Stabilization Reserve Fund balance shall be carried over as a fund balance for sewer district tax rate stabilization, subject to the provisions of Paragraphs (1), (2), (3) and (4) of this Subsection **D**. For purposes of this Subsection, the phrase "excess Assessment Stabilization Reserve Fund balance" means balances greater than needed for sewer district tax rate stabilization only in those instances in which the pertinent sewer district will experience an increase in rates of at least 3% in the aggregate for user charges,

operations and maintenance charges, per-parcel charges, and ad valorem assessments in the calendar year for which these sewer district tax stabilization revenues are being allocated. With respect to the excess Assessment Stabilization Reserve Fund referred to in this Subsection **D**, the calculation of the excess balance, if any, shall be confirmed in writing, jointly certified by the Legislative Office of Budget Review and the Executive Budget Office, as part of the consensus forecast required by Charter § **C4-5** and Administrative Code § **A4-3E**.

[Amended 8-2-2011 by L.L. No. 44-2011; 7-29-2014 by L.L. No. 31-2014]

- (1) In the event such fund balance exceeds \$140 million in fiscal year 2011, 2012 or 2013, 62.5% of these excess monies may be used, via duly approved resolutions of the County of Suffolk, for installation, improvements, maintenance and operation of sewer infrastructure and sewage treatment plants and for the installation of residential and commercial enhanced nitrogen removal septic systems. These monies may be used for projects outside the boundaries of County sewer districts. Thirty-seven and one half percent (37.5%) of the 2011, 2012 and 2013 excess fund balance shall be appropriated via duly approved resolutions to a reserve fund for bonded indebtedness established pursuant to § 6-h of the General Municipal Law or to a retirement contribution reserve fund established pursuant to § 6-r of the General Municipal Law (County Fund 420 and any successor fund).
- (2) In Fiscal Year 2014 or in any subsequent fiscal year through 2021, the excess Assessment Stabilization Reserve Fund balance may be used, via duly approved resolutions of the County of Suffolk, as follows:
  - (a) For payment to a reserve fund for bonded indebtedness established pursuant to § 6-h of the General Municipal Law or such successor fund; or
  - (b) Payment to a retirement contribution reserve fund established pursuant to § 6-r of the General Municipal Law or such successor fund; however, no payment shall be made pursuant to Subsection (a) or (b) after Fiscal Year 2017 or if the fund balance is not sufficient for the annual appropriation of revenues needed for sewer district tax rate stabilization as set forth in Charter § 12-2D; and
  - (c) For installation, improvements, maintenance and operation of sewer infrastructure and sewage treatment plants and for the installation of residential and commercial enhanced nitrogen removal septic systems. These monies may be used for projects outside the boundaries of County sewer districts.
- (3) In Fiscal Year 2011 or in any subsequent fiscal year through 2021, no less than \$2 million will be appropriated via duly approved resolutions in each fiscal year for the installation of residential and commercial enhanced nitrogen removal septic systems. In the event that the appropriation, or any part thereof, for the installation of the residential and commercial enhanced nitrogen removal septic system is not used in Fiscal Year 2011, or any subsequent fiscal year through 2021, it shall be used for installation, improvement, maintenance and operation of sewer infrastructure and sewage treatment plants.
- (4) A Sewer Infrastructure Committee ("Committee") is hereby established to review all applications for funding of sewer infrastructure and sewage treatment projects and enhanced nitrogen removal septic systems and to make advisory recommendations to the County Executive and the County Legislature as to which projects should receive funding.
  - (a) The Committee shall consist of the following members:
    - [1] The Director of Planning, or designee, as Chair;
    - [2] The Commissioner of the Department of Public Works, or designee;

- [3] The Commissioner of Health Services, or designee;
  - [4] The Commissioner of Economic Development and Workforce Housing, or designee;
  - [5] The Presiding Officer of the County Legislature, or designee;
  - [6] The Minority Leader of the County Legislature, or designee; and
  - [7] The County Executive, or designee.
- (b) The Committee shall promulgate rules and regulations for the administration of this sewer infrastructure and septic system program and establish criteria and a merit-based scoring system to evaluate applications for funding under this program. Said criteria and scoring system shall award additional credit to those applications that leverage non-County funding and/or further smart growth development.
- (c) All projects funded hereunder shall be subject to approval by the Suffolk County Legislature after the submission of a recommendation by the Committee.

### § C12-3. Management of program.

The management, administration, and day-to-day care and supervision of this program (not the actual allocation of revenues or appropriations) shall be provided by the Department of Environment and Energy, while the Budget Office shall maintain the official records of moneys expended pursuant to each of the funding components of this article.

### § C12-4. Expiration of program.

In the event that the sales and compensating use tax extension contemplated by § C12-2 of the Suffolk County Charter is brought before the County of Suffolk for legislative action and approval, then such sales and compensating use tax extension may only be approved by the County Legislature and County Executive on the condition that the resolution, local law, or charter law imposing such extension contain a condition, term, and/or provision mandating the expiration of such sales and compensating use tax extension no later than November 30, 2030.

### § C12-5. Construction with other laws.

- A. Notwithstanding any law to the contrary, expenditures made during fiscal year 2008 only, pursuant to this article, shall not be subject to §§ C4-6B, C4-10E, F and G, and C4-11D of the Suffolk County Charter. In all subsequent years, all pertinent tax cap and expenditure cap laws shall apply to expenditures made and revenues received under this article.

B. The revenues generated under this law shall not be available for funding the program contemplated by § C4-6J of the Suffolk County Charter, enacted by Local Law No. 18-1998, which program is funded under its own separate revenue source.<sup>[1]</sup>

[1] *Editor's Note: Former Art. XIIA, Community Greenways Fund, added 6-19-1998 by L.L. No. 27-1998, which immediately followed this section, was repealed 11-17-2009 by L.L. No. 39-2009.*

Suffolk County, NY  
Monday, April 27, 2020

## Chapter C. Charter

### Article IV. County Budget and Capital Program

#### § C4-6. Submission of proposed budget by County Executive.

[Amended 3-9-1971 by L.L. No. 11-1971; 12-28-1971 by L.L. No. 2-1972; 11-28-1972 by L.L. No. 22-1972]

- A. On or before the third Friday of September in each year, the County Executive shall submit to the County Legislature a proposed budget, consisting of a proposed expense budget and proposed capital budget for the ensuing year. The expense budget shall consist of two separate documents, as follows:

[Amended 2-25-1986 by L.L. No. 14-1986; 11-23-1994 by L.L. No. 29-1995<sup>[1]</sup>; 5-19-1998 by L.L. No. 17-1998]

- (1) A budget document outlining and identifying all of the expenditures or outlays by the County of Suffolk for goods, programs or services that are statutorily required by the state or federal government, or for the repayment of all debt principal and interest thereon (mandated portion).
- (2) A budget document outlining and identifying all of the goods, programs and services to be provided by the County of Suffolk that are not statutorily required by the state or federal government (nonmandated portion also known as "expense budget").

[1] *Editor's Note: This local law was adopted by the Legislature after disapproval by the County Executive on 11-18-1994. It was approved at referendum 11-7-1995.*

- B. The proposed expense budget for any fiscal year shall not exceed the adopted and approved expense budget for the prior fiscal year by more than 4% or the amount of the increase in the gross national product price deflator, whichever is greater, measured by the Bureau of Labor Statistics for the period of the fiscal year preceding the year in which the initial public hearings on the proposed County budget are held, as calculated against the adopted and approved expense budget for the prior fiscal year. For the purposes of this subsection, "expense budget" shall include all expenditures and all revenues except outlays of federal and state grants or aid, receipts of federal or state grants or aid, outlays by the County of Suffolk for goods or services statutorily required by the state or federal government and outlays used for repayment of all debt principal. The expense budget for the Community College shall be treated as a separate budget for the purposes of compliance with the provisions of this subsection. The amount of real property tax revenues and non-real-property-tax revenues attributable to the Community College budget shall continue to be the ratio between the two sources of revenue as shall have applied to the expense budget adopted and approved for the prior fiscal year. The proposed

expense budget for any fiscal year shall also be submitted by the Executive to the County Legislature in such a form as to require the Suffolk County General Fund and Police District Fund or any captive service fund (nursing, self-insurance and interdepartment operation and service), or net tax levy, calculated together, exclusive of the amount necessary to be raised by tax on real estate to provide for the interest on and principal of all indebtedness in the Suffolk County General Fund and Police District Fund or any captive service fund (nursing, self-insurance and interdepartment operation and service), not to exceed the combined Suffolk County General Fund and Police District Fund or any captive service fund (nursing, self-insurance and interdepartment operation and service) or net tax levy for the prior fiscal year, exclusive of the amount necessary to be raised by tax on real estate to provide for the interest on and principal of all indebtedness in the Suffolk County General Fund and Police District Fund or any captive service fund (nursing, self-insurance and interdepartment operation and service) by more than 4% or the amount of the increase in the gross national product (GNP) price deflator, whichever is greater, measured by the Bureau of Labor Statistics for the period of the fiscal year immediately preceding the year in which the initial public hearings on the proposed County expense budget are held.

[Added 6-8-1983 by L.L. No. 21-1983; amended 5-23-1989 by L.L. No. 38-1989;<sup>[2]</sup> 11-23-1994 by L.L. No. 29-1995<sup>[3]</sup>]

[2] *Editor's Note: This local law was approved at referendum 11-7-1989 and took effect the first day of the first fiscal year thereafter.*

[3] *Editor's Note: This local law was adopted by the Legislature after disapproval by the County Executive on 11-18-1994. It was approved at referendum 11-7-1995.*

- C. At the same time that the County Executive submits his proposed operating budget, he shall also submit a written statement demonstrating the impact the proposal will have on:

[Added 5-9-1989 by L.L. No. 13-1989; amended 11-23-1994 by L.L. No. 29-1995<sup>[4]</sup>; 9-19-2006 by L.L. No. 48-2006]

- (1) The General Fund;
- (2) Other County funds;
- (3) The full value tax rate; and
- (4) The average tax bill for the County taxpayer.

[4] *Editor's Note: This local law was adopted by the Legislature after disapproval by the County Executive on 11-18-1994. It was approved at referendum 11-7-1995.*

- D. (Reserved)<sup>[5]</sup>

[5] *Editor's Note: Former Subsection D, regarding the proposed expense budget for fiscal year 1990, added 3-28-1989 by L.L. No. 16-1989, was repealed 11-17-2009 by L.L. No. 39-2009.*

- E. "Outlays for goods or services statutorily required by the state or federal government" shall not mean the cost to deliver statutorily required goods or services if the pertinent state or federal statute does not mandate a specific level, quantity or degree of goods or services to be provided by the County of Suffolk. Increases in expenditures required by the Governmental Accounting Standards Board through its generally accepted accounting principles for governmental units shall be deemed outlays by the County of Suffolk for goods or services statutorily required by the state or federal government. The budgetary impact of such increases in expenditures required by the Governmental Accounting Standards Board shall be verified by the certified independent auditors of the County of Suffolk on an annual basis.

[Added 5-23-1989 by L.L. No. 38-1989; amended 11-23-1994 by L.L. No. 29-1995<sup>[6]</sup>]

[6] *Editor's Note: This local law was adopted by the Legislature after disapproval by the County Executive on 11-18-1994. It was approved at referendum 11-7-1995.*

- F. The proposed expense budget for any fiscal year shall include a detailed statement as to each line, item, program, expenditure, revenue, appropriation, existing or proposed positions of employment, object or sub-object requested for the executive portion of the expense budget, together with a statement of justification for all lines, items, programs, expenditures, revenues, appropriations, existing or proposed positions of employment, objects or sub-objects requested for said office, including, but not limited to, factors such as legal mandates for appropriations, revenue production and cost-benefit analysis.

[Amended 10-23-1990 by L.L. No. 4-1991; 11-23-1994 by L.L. No. 29-1995<sup>[7]</sup>]

[7] *Editor's Note: This local law was adopted by the Legislature after disapproval by the County Executive on 11-18-1994. It was approved at referendum 11-7-1995.*

- G. The proposed expense budget for any fiscal year shall include a comparison of the proposed expense budget with the adopted prior fiscal year budget for the five highest populated counties in the State of New York regarding:

[Added 1-23-1996 by L.L. No. 7-1996]

(1) Total program cost.

(2) Cost over the past five years.

(3) Per-capita cost.

(4) Percent annual change over the last five years.

(5) Revenue composition of the 25 largest (by dollar amount) programs in the County and the source of funding for those programs (i.e., state or federal revenues, property tax, sales tax, fees, charges or other form of tax).

- H. Within two weeks after the submission of the County Executive's proposed operating budget, the County Executive shall submit a budgetary forecast of cost to continue expenditures of initiatives included in the operating budget as well as the budgetary impact of nonrecurring or special revenues projected in the proposed budget for the following year.

[Added 5-19-1998 by L.L. No. 17-1998; amended 8-16-1999 by L.L. No. 36-1999; 11-17-2009 by L.L. No. 39-2009]

- I. The Suffolk County Legislative Budget Review Office and the County Executive's Budget Office are hereby directed to undertake the development of a multiyear operating budget model in 1998. The results of such model shall be included in the County Executive's proposed 1999 operating budget with the first quarterly consensus forecast to be presented to the Legislature on July 1, 1999.

[Added 5-19-1998 by L.L. No. 17-1998]

- J. The proposed expense budget for any fiscal year shall include in the budget document required by Subsection **A(2)** of this section special payments to the following municipalities: the Towns of Riverhead, Southampton, Shelter Island, Southold and East Hampton and the Villages of Amityville, Ocean Beach, Saltaire, Head of Harbor, Nissequogue, Asharoken, Huntington Bay, Lloyd Harbor, Northport, Westhampton Beach, Quogue, Sag Harbor, Southampton, North Haven and East Hampton, for public safety purposes from the County's general 1/8 of 1% public safety sales and compensating use tax revenues for as long as such 1/8 of 1% sales and compensating use tax revenue component, or any successor component thereto, is in effect in Suffolk County. The special payments shall be based on the respective shares (measured as a percentage) that each municipality bears to all others in the adopted 1997

County operating budget and shall be adjusted upward or downward for years subsequent to fiscal year 1997 by taking into account any increases or decreases each year in the sales and compensating use tax revenues generated by the 1/8 of 1% sales and compensating use tax revenue component.

[Added 6-2-1998 by L.L. No. 18-1998]

- K. The proposed expense budget for any fiscal year shall include, as an appendix, a listing of all positions of employment that are funded with revenues generated by the Water Quality Protection and Restoration Program and Land Stewardship Initiatives, pursuant to § C12-2B of the Suffolk County Charter. Such listing shall describe the duties of each position of employment so funded and the percentage of each such employee's work schedule that will be dedicated to duly approved water quality protection and restoration projects and land stewardship initiatives. All federal and state aid reimbursements received by the County for these positions during the fiscal year shall be deposited in the Suffolk County Environmental Program Trust Fund to be used for water quality protection and restoration program and land stewardship initiatives.  
[Added 5-13-2008 by L.L. No. 17-2008; amended 12-2-2014 by L.L. No. 7-2015]
- L. Commencing in Fiscal Year 2018 and continuing in subsequent fiscal years to no later than Fiscal Year 2029, the proposed expense budget shall include in the budget document required by Subsection **A(1)** of this section an interfund transfer from the County's general fund to the Suffolk County Sewer Assessment Stabilization Fund in such sum deemed reasonably prudent to return to the Assessment Stabilization Reserve Fund payments that had been allocated pursuant to § **C12-2D(2)(a)** or **C12-2D(2)(b)** in Fiscal Years 2014, 2015, 2016 and 2017. The sum to be transferred annually shall at the time of the transfer be equal to at least 5% of the outstanding balance of the payments that had been allocated pursuant to § C-12-2D(2)(a) or C12-2D(2)(b) in Fiscal Years 2014, 2015, 2016 and 2017, with all outstanding balances to be paid by December 31, 2029. The County Comptroller shall set aside from County general revenue the amount necessary to fund the interfund transfer.  
[Added 7-29-2014 by L.L. No. 31-2014]
- M. With respect to the annual "outstanding balance" referred to in Subsection **L**, the calculation of outstanding balance shall be confirmed in writing, jointly certified by the Legislative Office of Budget Review and the Executive Budget Office, as part of the consensus forecast required by Charter § **C4-5** and Administrative Code § **A4-3E**.  
[Added 7-29-2014 by L.L. No. 31-2014]
- N. The County Executive shall include in the proposed 2019 expense budget and all subsequent proposed expense budgets a transfer to the Suffolk County Fair Elections Matching Fund. The amount provided in the proposed budget will come from the County's share of revenue from the Suffolk County Regional Off-Track Betting Video Lottery Terminal Program and shall be in an amount of \$1 million or 20% of the County's annual share of such revenue, whichever amount is greater.  
[Added 12-19-2017 by L.L. No. 8-2018]

Suffolk County, NY  
Monday, April 27, 2020

## Chapter C. Charter

### Article IV. County Budget and Capital Program

#### § C4-10. Action by County Legislature on proposed budget.

[Amended 11-28-1972 by L.L. No. 22-1972; 6-28-1983 by L.L. No. 21-1983; 2-25-1986 by L.L. No. 14-1986; 5-9-1989 by L.L. No. 13-1989; 3-28-1989 by L.L. No. 16-1989; 5-23-1989 by L.L. No. 38-1989;<sup>[1]</sup> 11-23-1994 by L.L. No. 29-1995<sup>[2]</sup>]

A. Not less than 10 days after public hearings required by § **C4-9** and not later than the 10th day of November or the 52nd day after the County Executive has actually submitted the proposed budget required by § **C4-6** to the County Legislature, whichever is later, the County Legislature shall adopt the proposed County budget consisting of an expense budget by voting to approve a separate mandated portion and a separate nonmandated portion, with or without amendment. If the County Legislature does not adopt a County budget on or before the 10th day of November or the 52nd day after the County Executive has actually submitted the proposed budget required by § **C4-6** to the County Legislature, whichever is later, the proposed County budget shall be deemed adopted as submitted. The Suffolk County Legislative Budget Review Office shall prepare budgetary and financial forecasts of cost to continue expenditures and revenues for major omnibus-type budget amending resolutions for the following year.

[Amended 5-19-1998 by L.L. No. 17-1998]

B. The County Legislature may amend the proposed County budget by submitting a budget amendment resolution which will add or increase an item of appropriation or strike or reduce an item of appropriation except for appropriations for debt service and any other appropriations required by law.

[Amended 5-19-1998 by L.L. No. 16-1998]

(1) The Presiding Officer of the County Legislature shall schedule any meetings or hearings to be held by committees of the County Legislature in connection with the review, analysis and discussion of the proposed expense budget and the development of such budget amendment resolutions as shall be proposed or offered for legislative consideration, each of which such resolutions shall contain such budgetary adjustments as shall be necessary to accomplish the objective of each such amendment by the County Legislature to the proposed County expense budget.

(2) The Presiding Officer of the County Legislature shall establish a cutoff date each year for the filing of budget amendment resolutions by members of the County Legislature, which date shall be a reasonable number of days immediately preceding the date scheduled for the actual vote on such budget amendment resolutions, provisions of § C2-12A of the Suffolk County Charter

to the contrary notwithstanding. The Presiding Officer of the County Legislature shall also establish a cutoff date for the distribution of budget amendment resolutions by members of the County Legislature which date shall be at least two days immediately preceding the date scheduled for the actual vote on such budget amendment resolutions, provisions of § C2-12A of the Suffolk County Charter to the contrary notwithstanding, unless such deadline is waived by the Presiding Officer at the request of the Director of the Legislative Budget Review Office pursuant to a written determination by the Director of the Legislative Budget Review Office that such deadline cannot be met by his or her office.

- (3) In no event shall the County Legislature act upon such budget amendment resolutions unless and until such resolutions shall have been placed upon the desks or tables of the members of the County Legislature at least two days prior to such legislative action, provisions of § C2-12A of the Suffolk County Charter to the contrary notwithstanding. Any such budget amendment resolution may be amended, prior to initial legislative action on the entire such budget amendment resolution, by a procedural vote to so amend approved by at least a majority of the entire membership of the County Legislature. This two-day notice requirement may be waived by the Presiding Officer at the request of the Director of the Legislative Budget Review Office pursuant to a written determination by the Director of the Legislative Budget Review Office that such deadline cannot be met by his or her office.

The County Legislature shall list in one document all of the amendments it has made in the proposed County budget and shall include such provisions in such budget amendment resolutions as shall be necessary to implement the objectives contained therein.

- C. If the County Legislature amends the proposed County budget, either the mandated or nonmandated portion, or both, in any respect, it shall make any other amendments that may be required to provide that total estimated non-tax revenues, together with estimated tax revenues, shall equal total estimated expenditures. The amount estimated for any object or purpose for which an appropriation is required to be made by law shall not be reduced below the minimum so required.
- D. The County Legislature shall enter in its minutes a statement of the basis for any increase in or addition to any statement of estimated revenues.
- E. The adopted expense budget for any fiscal year shall not exceed the adopted and approved expense budget for the prior fiscal year by more than 4% or the amount of the increase in the gross national product (GNP) price deflator, whichever is greater, measured by the Bureau of Labor Statistics for the period of the fiscal year preceding the year in which the initial public hearings on the proposed County budget are held, as calculated against the adopted and approved expense budget for the prior fiscal year. For the purposes of this subsection, "expense budget" shall include all expenditures and all revenues, except outlays of federal or state grants or aid, receipts of federal or state grants or aid, outlays by the County of Suffolk for goods or services statutorily required by the state or federal government and outlays used for repayment of all debt principal. "Outlays for goods or services statutorily required by the state or federal government" shall not mean the cost to deliver statutorily required goods or services if the pertinent state or federal statute does not mandate a specific level, quantity or degree of goods or services to be provided by the County of Suffolk. Increases in expenditures required by the Governmental Accounting Standards Board through its generally accepted accounting principles for governmental units shall be deemed outlays by the County of Suffolk for goods or services statutorily required by the state or federal government.
- F. If total revenues for any fiscal year received pursuant to this article exceed actual expenditures pursuant to this article, then 75% of such funds shall be returned to the taxpayers of the County of Suffolk in direct proportion to their share of total taxes paid or shall be

credited to revenues for the subsequent fiscal year in direct proportion to taxes assessed and collected by the County of Suffolk from parcels within the County, unless 3/4 of the entire membership of the Suffolk County Legislature adopts a resolution directed solely to approving the specific appropriation of such revenues and such resolution is approved by the County Executive pursuant to § C4-11 of this Charter. The calculation of the difference between such total revenues received and expenditures shall be performed in accordance with generally accepted accounting principles for governmental units as certified by independent auditors of the County of Suffolk. Such a resolution may be introduced by any Legislator or by the Presiding Officer on behalf of the County Executive.

(1) For the purposes of this article:

- (a) "Total revenues" shall include all receipts of the County of Suffolk, except those derived from borrowing, receipts of federal grants or aid and receipts of state grants or aid.
- (b) "Total expenditures" shall include all outlays of the County of Suffolk, except those used for repayment of all debt principal, outlays of federal grants or aid, outlays by the County of Suffolk for goods or services statutorily required by the state or federal government and outlays of state grants or aid. "Outlays for goods or services statutorily required by the state or federal government" shall not mean the cost to deliver statutorily required goods or services if the pertinent state or federal statute does not mandate a specific level, quantity or degree of goods or services to be provided by the County of Suffolk. Increases in expenditures required by the Governmental Accounting Standards Board through its generally accepted accounting principles for governmental units shall be deemed outlays by the County of Suffolk for goods or services statutorily required by the state or federal government. The budgetary impact of such increases in expenditures required by the Governmental Accounting Standards Board shall be verified by the certified independent auditors of the County of Suffolk on an annual basis.

(2) Except as provided herein, no more than 75% of the positive fund balance may be returned to the taxpayers in any year. The remainder of the fund balance may be deposited into tax and debt stabilization reserve funds in fiscal years 2009, 2010, 2011 and 2012. In every fiscal year commencing in fiscal year 2013, the remainder of the fund balance shall be deposited into tax and debt stabilization reserve funds in amounts approved by the County Legislature for use in subsequent years as set forth below.

[Amended 8-22-2006 by L.L. No. 43-2006<sup>[3]</sup>; 5-12-2009 by L.L. No. 19-2009]

- (a) A tax stabilization reserve fund may be used whenever an increase in the real property tax levy for the upcoming fiscal year is projected.
- (b) A debt stabilization reserve fund may be used whenever an increase for the upcoming budget in debt service or the amount adopted and approved in the current year budget is projected.
- (c) Funds transferred from a tax stabilization reserved fund and/or a debt stabilization reserve fund shall be appropriated pursuant to the requirements set forth in the pertinent provisions of the New York General Municipal Law. Nothing in this section shall be construed to prohibit the establishment of and transfer to other legal reserve funds established in accordance with the New York General Municipal Law and pursuant to the procedures established in this section.

[3] *Editor's Note: This local law was approved at referendum 11-7-2006.*

(3) Once the balance of the tax stabilization reserve fund totals \$120,000,000 (as defined by the adopted amount in the prior year's operating budget) or 5% of the general fund portion of the prior year's operating budget, whichever amount is greater, the County

may return a larger percentage of the fund balance, up to 100%, to the taxpayers and/or approve a specific appropriation of this portion of the fund balance for the clearing of snow and ice from public thoroughfares and public places; the repair of potholes and other road surface maintenance; for heat, light and power in County-owned or -leased buildings; for disaster preparedness; for the payment of bonded indebtedness; or to provide "pay-as-you-go" funding pursuant to Local Law No. 23-1994.  
[Added 5-12-2009 by L.L. No. 19-2009]

- G. Whenever 3/4 of the entire membership of the Legislature shall deem it necessary, by the adoption of a resolution enacted in accordance with Article II of this Charter, then the Suffolk County Legislature may provide for a specific appropriation in excess of the limit contained in Subsection E of this section by a vote directed solely to that subject. The County Executive and the County Legislature shall ensure that actual appropriations do not exceed the limit set forth in such resolution or the limit contained in Subsection E of this section.
- H. The expense budget of the Community College shall be treated as a separate budget for the purposes of compliance with the provisions of this section. The amount of real property tax revenues and non-real-property-tax revenues attributable to the community college budget shall continue to be the ratio between the two sources of revenue as shall have applied to the expense budget adopted and approved for the prior fiscal year.
- I. (Reserved)<sup>[4]</sup>  
*[4] Editor's Note: Former Subsection I, regarding the added and approved expense budget for fiscal year 1990, was repealed 11-17-2009 by L.L. No. 39-2009.*
- J. Appropriations and revenues budgeted in the mandated portion of the adopted County operating budget shall not be transferred to the nonmandated portion of the adopted County operating budget during a fiscal year. Appropriations and revenues budgeted in the nonmandated portion of the adopted County operating budget may only be transferred to the mandated portion of an adopted County operating budget during a fiscal year upon:
- (1) A joint written certification from the Director of the County Executive's Budget Office and the Director of the Legislative Budget Review Office that an appropriation shortfall exists in a program, for a service, in a line item or for the acquisition of goods, which program, service, line item or good is explicitly required by a specific state or federal statute; and
  - (2) Three-fourths of the entire membership of the County Legislature shall deem it necessary by the adoption of a resolution enacted in accordance with Article II of this Charter for such a specific appropriation or revenue transfer by a vote directed solely to that subject.
- K. The provisions of Subsection J, barring the transfer of appropriations and revenues from the mandated portion of the adopted operating budget to the non-mandated portion of the adopted operating budget during a fiscal year, shall not apply to the transfer of appropriations within Fund 632 from the mandated portion to the non-mandated portion of the adopted operating budget, in order to operate the John J. Foley Skilled Nursing Facility through the end of fiscal year 2011. Such a transfer may be approved during fiscal year 2011 by a simple majority vote of the County Legislature, subject to the veto and override provisions of § C2-14 of the Suffolk County Charter.  
[Added 6-7-2011 by L.L. No. 32-2011]<sup>[5]</sup>  
*[5] Editor's Note: This local law was vetoed by the County Executive 6-27-2011, which veto was overridden by the County Legislature 8-2-2011.*

- L. Commencing in Fiscal Year 2018 and continuing in subsequent fiscal years to no later than Fiscal Year 2029, the adopted budget shall include in the budget document required by Subsection A(1) of this section an interfund transfer from the County's general fund to the Suffolk County Sewer Assessment Stabilization Fund in such sum deemed reasonably prudent to return to the Assessment Stabilization Reserve, Fund payments that had been allocated pursuant to § **C12-2D(2)(a)** or **C12-2D(2)(b)** in Fiscal Years 2014, 2015, 2016 and 2017. The sum to be transferred annually shall at the time of the transfer be equal to at least 5% of the outstanding balance of the payments that had been allocated pursuant to § **C12-2D(2)(a)** or **C12-2D(2)(b)** in Fiscal Years 2014, 2015, 2016 and 2017, with all outstanding balances to be paid by December 31, 2029. The County Comptroller shall set aside from County general revenue the amount necessary to fund the interfund transfer.  
[Added 7-29-2014 by L.L. No. 31-2014]
- M. With respect to the annual "outstanding balance" referred to in Subsection L, the calculation of outstanding balance shall be confirmed in writing, jointly certified by the Legislative Office of Budget Review and the Executive Budget Office, as part of the consensus forecast required by Charter § **C4-5** and Administrative Code § **A4-3E**.  
[Added 7-29-2014 by L.L. No. 31-2014]
- N. The 2019 adopted expense budget and all subsequent adopted expense budgets shall include a transfer to the Suffolk County Fair Elections Matching Fund, the revenue to come from the Suffolk County Regional Off-Track Betting Video Lottery Terminal Program and in an amount of \$1 million or 20% of the County's share of such revenue, whichever amount is greater.  
[Added 12-19-2017 by L.L. No. 8-2018]

[1] *Editor's Note: This local law was approved at referendum 11-7-1989 and took effect the first day of the first fiscal year thereafter.*

[2] *Editor's Note: This local law was adopted by the Legislature after disapproval by the County Executive on 11-18-1994. It was approved at referendum 11-7-1995.*