

**STRICKEN AS OF END OF YEAR**  
**AMENDED COPY AS OF 11/10/2015**

Intro. Res. No. 1824-2015  
Introduced by Legislator Cilmi

Laid on Table 11/4/2015

**RESOLUTION NO.                   -2015, ADOPTING LOCAL LAW**  
**NO.           -2015, A CHARTER LAW TO ESTABLISH A MULTI-**  
**YEAR BUDGET PLAN**

**WHEREAS**, there was duly presented and introduced to this County Legislature at a meeting held on November 4, 2015, a proposed local law entitled, "**A CHARTER LAW TO ESTABLISH A MULTI-YEAR BUDGET PLAN**"; now, therefore be it

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

**LOCAL LAW NO.    -2015, SUFFOLK COUNTY, NEW YORK**

**A CHARTER LAW TO ESTABLISH A MULTI-YEAR BUDGET PLAN**

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

**Section 1. Legislative Intent.**

This Legislature hereby finds and determines that Suffolk County's operating budget continues to be under pressure due to increased expenditures and insufficient revenue.

This Legislature determines that diminished sales and property tax revenues, rising pension and health insurance costs, shrinking federal and state aid and increasing demands for county services have combined to create a chronic, structural budget imbalance in Suffolk County.

This Legislature further determines that Suffolk County has drawn down reserves and utilized one-shot revenues to close annual operating budget deficits. These actions have only exacerbated the County's structural deficit.

This Legislature also finds that strategic long-term budget planning is essential to fiscal discipline and decision making.

This Legislature finds and determines that multi-year budget planning can help policy-makers assess the long-term financial implications of current policies, identify structural budget deficits and develop long-term solutions to achieve fiscal stability.

This Legislature also finds that many municipal finance experts, including the New York State Comptroller and the Government Financial Officers Association ("GFOA"), recommend that local governments adopt a multi-year budget plan that extends at least three years beyond the current budget period.

This Legislature also determines that embracing multi-year budget planning is consistent with the current Charter provision that requires the County Executive's Budget Office

and the Legislature Office of Budget Review (“BRO”) to develop and maintain a multi-year budget model.

Therefore, the purpose of this law is to require that the County Executive and the County Legislature adopt, on an annual basis, a separate multi-year budget plan that approximates future expenditures, revenues, fund balances and budget deficit mitigation measures.

## **Section 2. Amendments.**

Article 4 of the SUFFOLK COUNTY CHARTER is hereby amended by the addition of a new Section C4-35, to read as follows:

### **§ C4-35. Multiyear Budget Plan.**

- A. At the same time the County Executive submits his proposed operating budget, he or she shall also submit a separate financial plan which outlines revenue, expenditure and fund balance estimates for all major funds for the three fiscal years subsequent to the ensuing fiscal year.
- B. For the purposes of this section, the following terms shall have the meaning indicated:
  1. “Final financial plan” – the revised financial plan including any modifications made by the Legislature.
  2. “Financial plan” – the three year financial plan submitted by the County Executive to the Legislature.
  3. “Major funds” – the County’s general fund, the police district fund and sewer district funds.
  4. “Modified financial plan” – the three year financial plan submitted by the County Executive to the Legislature no later than June 30<sup>th</sup> of the fiscal year following the adoption of the final financial plan and including any alterations in the financial plan necessitated by changed circumstances.
  5. “Out-year” – any year in the financial plan subsequent to the current year.
- C. The financial plan submitted by the County Executive shall:
  1. Provide a reasonable baseline estimate of expenditures and revenues for each of the major funds for each year of the plan, taking into account and summarizing any mitigation measures currently underway or prescribed in developing the baseline.
  2. Identify and describe in reasonable detail all actions necessary and appropriate to ensure, with respect to each of the major funds for each fiscal year of the plan, that any projected baseline deficit is closed and that annual aggregate operating expenses for such fiscal year shall not exceed annual aggregate operating revenues.

3. Provide that each of the major funds of the county will be balanced in each year of the plan in accordance with generally accepted accounting principles.
  4. Identify and describe all reserve and unreserved fund balances that are available to make one-time payments and to offset unforeseen or unusual expenditure increases or reductions in revenue.
  5. Identify and describe anticipated threats to the success of the financial plan.
  6. Identify and describe contingencies and opportunities which may be available or which may occur during the plan period to enhance the probability of the success of the financial plan.
- D. The financial plan submitted by the County Executive will provide the following information:
1. Revenue estimates categories shall include, but not be limited to, revenue from sales taxes, property taxes, miscellaneous revenues, anticipated federal and state aid, and anticipated asset sales. The impact of any tax increases or reductions and anticipated changes in federal or state aid based on new legislation shall be included in revenue estimates.
  2. Expenditure estimates categories for the following three fiscal years shall include, but not be limited to, personal service appropriations, debt service appropriations, the out-year costs of labor contracts, changes in the capital program which will impact debt service, planned reductions or increases to departmental budgets and other miscellaneous appropriations.
  3. The budget plan for the following three fiscal years shall contain a description and an explanation of all the revenue and expense assumptions as well as a section on each department or agency which explains the impact of any increases or decreases in department spending.
- E. Upon the adoption of an operating budget in accordance with the provisions of this article, the County Executive shall, if necessary, revise the financial plan to reflect the adopted budget. The County Executive shall submit the revised financial plan to the Legislature within thirty days of the adoption of the operating budget.
- F. The Legislature may modify the revised financial plan by adding or deleting items on the basis that such plan is:
1. Incomplete;
  2. Fails to contain projections of revenues and expenditures that are based on reasonable and appropriate assumptions and methods of estimation;
  3. Fails to provide that operations of the County will be conducted within the cash resources available according to the Legislature's revenue estimates, or
  4. Fails to comply with the requirements of this section or other applicable laws.

- G. Any modification by the Legislature to the revised financial plan must be in accordance with the adopted budget and must result in a balanced budget for the plan years in question. The County Executive may veto in whole or in part any such modification and, in the event that he or she exercises such veto, shall resubmit the revised financial plan to the Legislature for a vote. A two-thirds majority shall be required to override a veto by the County Executive of a legislative modification or part thereof.
- H. The Legislature shall adopt the final financial plan on or before December 31<sup>st</sup>.
- I. No later than July 31<sup>st</sup> of the fiscal year following the adoption of the final financial plan, the County Executive shall re-examine the expenditure and revenue estimates included in the final financial plan and file a report summarizing such re-examination with the Clerk of the Legislature. In the event that the County Executive identifies actual or anticipated reductions in revenue or increases in expenditures that are likely to adversely impact the county's projected financial position in the out-years of the financial plan, the County Executive shall submit to the Legislature a modified financial plan, along with the report summarizing the re-examination, which may include new cost-cutting or revenue enhancing initiatives, that will realign the County's projected revenues and expenditures in order to achieve a balanced budget in the out-years of the modified financial plan.
- J. The Legislature may further amend the modified financial plan within 60 days of the submission by the County Executive by adding items to or deleting items from the modified financial plan in such a manner as to render the budget balanced relative to the base for each affected out-year. The Legislature shall adopt a modified financial plan within 60 days of submission of the modified financial plan by the County Executive. The County Executive may veto in whole or in part any such modification and, in the event that he or she exercises such veto, shall resubmit the modified financial plan to the Legislature for a vote. A two-thirds majority shall be required to override a veto by the County Executive.

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

The County Executive will be required to submit the planning document called for in this local law at the time he or she submits the proposed 2017 Operating Budget and shall continue to do so every year thereafter.

### **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, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this law constitutes a Type II action pursuant to Section 617.5(c)(20), (21), and/or (27) of Title 6 of the NEW YORK CODE OF RULES AND REGULATIONS (6 NYCRR) and within the meaning of Section 8-0109(2) of the NEW YORK ENVIRONMENTAL CONSERVATION LAW as a promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection. The Suffolk County Council on Environmental Quality (CEQ) is hereby directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this law.

**Section 6. Effective Date.**

This law shall not take effect until at least sixty (60) days after its adoption, nor until approved by the affirmative vote of a majority of the qualified electors of the County of Suffolk voting on a proposition for its approval if within sixty (60) days after its adoption there is filed with the Clerk of the County Legislature a petition protesting against this law in conformity with the provisions of Section 34(4) of the NEW YORK MUNICIPAL HOME RULE LAW and upon filing in the office of the Secretary of State.

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

DATED:

APPROVED BY:

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

Date: