

Budget Amending Resolution No. 1

Laid on Table 11/6/2013

Introduced by Presiding Officer Horsley, and Legislators Browning, Calarco, D'Amaro, Gregory, Krupski, Nowick, Stern

RESOLUTION NO. 897 -2013, ADOPTING THE 2014 OPERATING BUDGET, A FISCALLY RESPONSIBLE PLAN TO SUSTAIN ESSENTIAL COUNTY SERVICES AND TRANSITION SUFFOLK COUNTY THROUGH THE CHALLENGES OF FISCAL YEAR 2014 (MANDATED)

WHEREAS, the 2014 Recommended Operating Budget and the 2014 Adopted Budget must comply with Local Law Nos. 21-1983 and 29-1995; and

WHEREAS, Local Law No. 29-1995 established the simplified dual budgetary process requiring that separate mandated and discretionary portions of the budget be adopted; and

WHEREAS, the County desires to prioritize the delivery of services in 2014 so as to minimize disruption to County residents, while remaining within the framework of no increase in the General Fund property tax; and

WHEREAS, the Recommended 2014 Operating Budget reduces debt service by \$32.8 million by proposing a debt restructure program that would require state enabling legislation to allow for a negative present value refunding, which state law currently does not permit, and would cost millions in debt service costs to be paid back in future years; and

WHEREAS, this Legislature opposes the \$32.8 million in debt restructuring included in the Recommended 2014 Operating Budget and proposes an alternative source of funding that makes such restructuring unnecessary; and

WHEREAS, it is the intent of this Legislature to replace the proposed debt restructure program by accessing the Assessment Stabilization Reserve Fund ("ASRF") for this express purpose; and

WHEREAS, it is the intent of this Legislature to consider a proposal to authorize the use of monies in the ASRF to offset pension costs and bonded indebtedness in fiscal years 2015 and 2016; and

WHEREAS, it is the intent of the Legislature to replenish the ASRF beginning in fiscal year 2017 with an appropriation in the General Fund for this express purpose; and

WHEREAS, it is the desire of this Legislature to address expenditure shortfalls and overstated revenues that have been identified in the Employee Medical Health Plan ("EMHP"), debt service related revenues, Hotel-Motel tax revenue, and Treasurer salaries; and

WHEREAS, it is the desire of this Legislature to address critical needs through its contract agencies, with an emphasis on mental health, at-risk youth, domestic violence prevention, and food pantries; and

WHEREAS, it is the desire of this Legislature to assure that sufficient funds are provided for priority public health services delivery; and

WHEREAS, it is the intent of this Legislature to provide additional funding in 2014 for the Sewer Infrastructure Program Fund (406); and

WHEREAS, periodic reporting by the Suffolk County Traffic and Parking Violations Agency to the Legislature and the Legislative Budget Review Office on its revenue and expenditure status would facilitate better estimation of program effectiveness and revenue collection; and

WHEREAS, it would be beneficial to the County and its residents to reconvene the Legislature's Strike Force to develop recommendations to help parents complete court ordered substance abuse treatment so their children are not forced into foster care and separated from their birth families; and

WHEREAS, the Department of Economic Development and Planning and the Public Administrator should evaluate the feasibility of utilizing online auction services to dispose of surplus real property in their charge; and

WHEREAS, requiring the Division of Budget to separately identify in the District Court (Fund 133) all the costs incurred, and all the revenues received in support of the District Court would enable independent verification of the expenditures in this Fund and would more readily facilitate budgetary projections; and

WHEREAS, accounting for revenue to the County from horse wagering and Video Lottery Terminals ("VLT") in separate revenue codes in the operating budget would enable the County to track the proceeds from each individually; and

WHEREAS, changing the name of the "Housing, Employment and Child Care Division" within the Department of Social Services to "Housing Division" would correct this outdated name and correctly reflect its function; and

WHEREAS, it is the intent of this Legislature that no filled permanent positions be abolished in this budget document; and

WHEREAS, it is the desire of this Legislature to transfer to the General Fund four positions proposed to be funded with the Historic Services allocation of the Hotel/Motel funds (192-PKS-7510) and one position to be funded with the Film Promotion allocation of the Hotel/Motel funds (192-EDP-6415) and to dedicate the revenue from the Hotel/Motel Tax that would have been used for these positions to programmatic costs associated with the promotion of culture, film and tourism, the preservation of historic structures and the support of museums, pursuant to the New York State Tax Law and Chapter 523 of the Suffolk County Code; and

WHEREAS, directing the Cultural Affairs Citizens Advisory Board and the Suffolk County Motion Picture/Television Film Commission to review applications and make funding recommendations for Hotel/Motel funds included in special services (object 4770), to be appropriated via a duly authorized resolution of the Suffolk County Legislature, will facilitate input from these entities in the decision making and funding allocation process; now, therefore be it

PROCEDURAL GUIDELINES

1st **RESOLVED**, that the County Comptroller and County Executive shall post all revenue increases, revenue decreases, appropriation increases, or appropriation decreases contained in this Resolution directly to the pertinent line item, organization or object, or revenue account in the Adopted 2014 Operating Budget; shall place all personnel changes contained in this Resolution in the Adopted 2014 Operating Budget; shall place and post all appropriation and revenue changes or adjustments contained in this Resolution pertaining to fiscal year 2014 for the purpose of calculating the effect on the 2014 tax warrant; and shall place, post, and make all appropriation, revenue, personnel, and programmatic changes or adjustments contained in this Resolution in the pertinent line item, organization, and objects of expense for fiscal years 2013 and/or 2014 all as set forth in the attached Schedule "A", not to be construed as amending the Adopted 2013 Operating Budget because the 2013 Estimated Column contained in the Recommended 2014 Operating Budget shall be construed as informational in nature in connection with the calculation of the 2014 tax warrant and shall be of no legal force or effect; and be it further

2nd **RESOLVED**, that the Executive Budget Office shall revise and amend the Status of Funds contained within the 2014 Recommended Operating Budget to be consistent with and reflect the changes that appear in Schedule "A" and in any Budget Amendment Resolution enacted subsequent to the adoption of this Resolution; and be it further

ASSESSMENT STABILIZATION RESERVE (FUND 404)

3rd **RESOLVED**, that the Assessment Stabilization Reserve Fund (ASRF) shall be used for the express purpose of avoiding the proposed State debt restructuring program; and be it further

4th **RESOLVED**, that \$32.8 million of the fund balance surplus in the ASRF be transferred to the Debt Service Reserve Fund (425) established pursuant to Section 6-h of the General Municipal Law in order to fund General Fund debt service in 2014; and be it further

5th **RESOLVED**, that \$5 million of the fund balance surplus in the ASRF be transferred to the Sewer Infrastructure Program Fund (406) in 2014 to provide additional funding 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; and be it further

6th **RESOLVED**, that the notation in the Status of Funds for the Assessment Stabilization Reserve Fund 404 presentation shall be amended to reflect \$46,538,991 as the cumulative projected amount available for sewer projects through 2014; and be it further

DEBT SERVICE RESERVE FUND

7th **RESOLVED**, subject to the provisions of Section 6-h of the General Municipal Law, and pursuant to Suffolk County Legislative Resolution No. 625-2011, the County Treasurer is authorized, directed and empowered to transfer \$32,800,000 from the *Assessment Stabilization Reserve Fund* to the *Debt Service Reserve Fund*; and be it further

SEWER INFRASTRUCTURE PROGRAM FUND

8th **RESOLVED**, the County Treasurer is authorized, directed and empowered to transfer \$5,000,000 from the *Assessment Stabilization Reserve Fund* to the *Sewer Infrastructure Program Fund*; and be it further

NONCOMPLIANT CONTRACT AGENCIES

9th **RESOLVED**, that it is the intent of this Legislature that the funding included in this budget document for contract agencies under Omni Codes DO30 and DO44 shall not be released to the contract agencies until the Comptroller certifies that they are in compliance with Local Law 13-2007 and/or Local Law 18-2011, as applicable; and be it further

SUFFOLK COUNTY TRAFFIC AND PARKING VIOLATIONS AGENCY

10th **RESOLVED**, the Suffolk County Traffic and Parking Violations Agency shall periodically report to the Legislature and the Legislative Budget Review Office on its revenue and expenditure status to facilitate better estimation of program effectiveness and revenue collection; and be it further

RECONVENE THE LEGISLATURE'S STRIKE FORCE

11th **RESOLVED**, that the Legislature's Strike Force shall be reconvened to develop recommendations to help parents complete their court ordered substance abuse treatment so their children are not forced into foster care; and be it further

ECONOMIC DEVELOPMENT AND PLANNING AND THE PUBLIC ADMINISTRATOR

12th **RESOLVED**, that the Department of Economic Development and Planning and the Public Administrator shall study the feasibility of utilizing online auction services to dispose of surplus real property in their charge in order to reach a wider and larger qualified bidder base; increase the amount of revenue received per transaction; shorten the disposal time per transaction; avoid bidder intimidation; and reduce the level of unsuccessful transactions that require real property to be remarketed. The Department of Economic Development and the Public Administrator will report their findings and recommendations to the Legislature and the County Executive by July 1, 2014; and be it further

DISTRICT COURT (FUND 133)

13th **RESOLVED**, the Division of Budget shall separately identify in Fund 133 all costs incurred on behalf of and all revenues received in support of the District Court; and be it further

SUFFOLK COUNTY OFF-TRACK BETTING CORPORATION

14th **RESOLVED**, that revenue to the County from horse wagering and Video Lottery Terminals shall be accounted for in separate revenue codes in the operating budget in order to track the proceeds from each individually; and be it further

UPDATE THE HOUSING DIVISION NAME

15th **RESOLVED**, that the Housing, Employment and Child Care Division in the Department of Social Services shall be renamed the "Housing Division" to reflect current program and function assignments; and be it further

SALARY AND CLASSIFICATION PLAN

16th **RESOLVED**, that the Suffolk County Classification and Salary Plan is hereby amended as follows:

ADDITIONS TO CLASSIFICATION AND SALARY PLAN
(Fire Rescue and Emergency Services)

<u>Spec No.</u>	<u>JC</u>	<u>Position Title</u>	<u>Grade</u>	<u>BU</u>
9346	N	Assistant to the Commissioner (FRES)	28	21
5310	C	Director of Fire Training	29	02

ADDITIONS TO CLASSIFICATION AND SALARY PLAN
(Department of Public Works)

<u>Spec No.</u>	<u>JC</u>	<u>Position Title</u>	<u>Grade</u>	<u>BU</u>
1028	C	Industrial Engineer	26	02
1029	C	Senior Industrial Engineer	29	02

and be it further

17th **RESOLVED**, that the Suffolk County Temporary Classification and Salary Plan is hereby amended as follows:

CHANGES TO TEMPORARY CLASSIFICATION AND SALARY PLAN

<u>Spec No.</u>	<u>Position Title</u>		<u>Current Hourly Rate</u>	<u>Amended Hourly Rate</u>
4044	Chief Lifeguard		\$29.75	\$30.25
4043	Assistant Chief Lifeguard	Year 4	\$22.00	\$22.50
		Year 5	\$23.00	\$23.50
		Year 6	\$24.20	\$24.70
4042	Senior Services	1 Season	\$17.60	\$18.60
		2 Season	\$18.40	\$19.40
		3 Season	\$19.50	\$20.50
		4 Season	\$20.50	\$21.50
4041	Lifeguard (Ocean)	1 Season	\$11.90	\$14.90
		2 Season	\$12.50	\$15.50
		3 Season	\$13.00	\$16.50
		4 Season	\$13.50	\$17.50
		5 Season	\$14.25	\$18.25
4040	Lifeguard (Still Water)	1 Season	\$10.85	\$11.85
		2 Season	\$11.35	\$13.35
		3 Season	\$11.75	\$14.75
		4 Season	\$12.35	\$15.35
		5 Season	\$12.95	\$15.95

ADDITIONS TO TEMPORARY CLASSIFICATION AND SALARY PLAN

<u>Spec No.</u>	<u>Position Title</u>	<u>Hourly Rate of Pay</u>
0050	Justice Court Clerk	\$16.00
7090	Security Guard	\$13.00

and be it further

POSITION CONTROL

18th **RESOLVED**, that no filled permanent position is intended to be abolished in this budget document; and be it further

POLICE DISTRICT TAX ALLOCATION

19th **RESOLVED**, that the amount of sales tax revenue allocated to the Suffolk County Police District under this Discretionary Expense Budget from the sales tax revenues generated by Resolution No. 745-1968 "Imposing Taxes on Sales and Uses of Tangible Personal Property and on Certain Services, and on Occupancy of Hotel Rooms, Admission Charges and Club Dues, pursuant to Article 29 of the Tax Law of the State of New York," as amended, shall be the sum certain of \$90,655,994, for the combined mandated and discretionary budgets, and the County Department of Finance and Taxation is hereby authorized, empowered, and directed, pursuant to Section 15-2(G) of the SUFFOLK COUNTY CHARTER, to deposit the entire amount in Fund 115; and be it further

PROPERTY TAXES

20th **RESOLVED**, that any line item revenue designated "Real Property Taxes" for any fund in this budget document shall not be construed as adopted by any action taken on this resolution, since said column is only presented in connection with the calculation of the 2014 tax levy and tax warrant which tax levy and tax warrant shall be adopted and set by separate subsequent resolution; and be it further

POSITIONS FUNDED WITH HOTEL MOTEL FUNDS

21st **RESOLVED**, that it is the desire of the Legislature that revenue from the Hotel/Motel Tax be dedicated to the programmatic costs associated with the promotion of culture, film and tourism, the preservation of historic structures, and the support of museums, pursuant to the New York State Tax Law and Chapter 523 of the Suffolk County Code; therefore, four positions proposed to be funded with the Historic Services allocation of the Hotel/Motel funds (192-PKS-7510) and one position to be funded with the Film Promotion allocation of the Hotel/Motel funds (192-EDP-6415) are hereby transferred to the General Fund; and be it further

CULTURAL AFFAIRS CITIZENS ADVISORY BOARD (CAB)

22nd **RESOLVED**, that the Cultural Affairs Citizens Advisory Board and the Suffolk County Motion Picture/Television Film Commission shall review applications and make funding

recommendations for Hotel/Motel funds included in special services (object 4770), to be appropriated via a duly authorized resolution of the Suffolk County Legislature; and be it further

EMHP CHARGEBACK

23rd **RESOLVED**, that the Suffolk County Employee Medical Health Plan (EMHP) costs for 2014 shall be charged back on the basis of enrollees, rather than budgeted appropriations, by the County Department of Audit and Control which shall also establish an annual reserve and/or accrual to preserve appropriations to prevent IBNR from closing to the fund balance; and be it further

MISCELLANEOUS

24th **RESOLVED**, that that the Executive Budget Office shall create lower level organizations, also known as "Pseudo Code Index Nos.," for any contract agencies designated as "XXXX" in this Resolution and any "Pseudo Code Index Numbers" contained in this proposed Mandated Expense Budget shall be deemed approved by virtue of their inclusion as line items herein; and be it further

APPLICABILITY

25th **RESOLVED**, that this Resolution shall take effect January 1, 2014, except that the 1st, 2nd, 6th, 10th, 11th, 12th, 14th, 15th, 16th, 17th, 18th, 20th, 23rd, 24th, 25th, 26th and 27th **RESOLVED** clauses of this budget document shall take effect immediately; and be it further

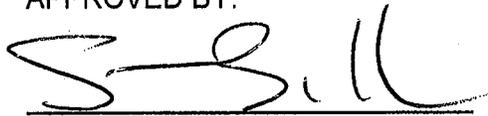
SEVERABILITY

26th **RESOLVED**, that if any clause, sentence, paragraph, subdivision, section, or part of this Resolution 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 Resolution, 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; and be it further

27th **RESOLVED**, that the Recommended 2014 Mandated County Operating Budget is hereby amended as shown on Schedule "A" annexed hereto and made part hereof.

DATED: November 6, 2013

APPROVED BY:



County Executive of Suffolk County

Date: 11/18/13

SUFFOLK COUNTY
County Legislature
RIVERHEAD, NY



This is to Certify That I, TIM LAUBE, Clerk of the County Legislature of the County of Suffolk, have compared the foregoing copy of resolution with the original resolution now on file in this office, and which was duly adopted by the County Legislature of said County on November 6, 2013 and that the same is a true and correct transcript of said resolution and of the whole thereof.

In Witness Whereof, I have hereunto set my hand and the official seal of the County Legislature of the County of Suffolk.

Tim Laube

Clerk of the Legislature

Motion:

Krupski, Schneiderman, Browning, Muratore, Anker
Calarco, Montano, Cilmi, Hahn, Barraga,
Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Spencer

Co-Sponsors:

Krupski, Schneiderman, Browning, Muratore, Anker
Calarco, Montano, Cilmi, Hahn, Barraga,
Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Spencer

Second:

Krupski, Schneiderman, Browning, Muratore, Anker
Calarco, Montano, Cilmi, Hahn, Barraga,
Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Spencer

LD	Legislator	Yes	No	Abs	NP	R
1	Albert J. KRUPSKI	/				
2	Jay H. SCHNEIDERMAN		/			
3	Kate M. BROWNING	/				
4	Thomas MURATORE				/	
5	Kara HAHN	/				
6	Sarah S. ANKER	/				
7	Rob CALARCO	/				
8						
9	Ricardo MONTANO	/				
10	Thomas CILMI		/			
11	Thomas F. BARRAGA		/			
12	John M. KENNEDY, JR.	/				
13	Lynne C. NOWICK	/				
15	DuWayne GREGORY	/				
16	Steven H. STERN	/				
17	Lou D'AMARO	/				
18	William SPENCER	/				
14	Wayne R. HORSLEY, D.P.O.	/				
	Totals	13	2	-	1	-

MOTION
<input checked="" type="checkbox"/> Approve
___ Table: _____
___ Send To Committee
___ Table Subject To Call
___ Lay On The Table
___ Discharge
___ Take Out of Order
___ Reconsider
___ Waive Rule _____
___ Override Veto
___ Close
___ Recess
APPROVED <input checked="" type="checkbox"/> FAILED _____
No Motion _____ No Second _____

RESOLUTION DECLARED
<input checked="" type="checkbox"/> ADOPTED
___ NOT ADOPTED

Tim Laube

Tim Laube, Clerk of the Legislature

Roll Call Voice Vote _____

Schedule A
Expenditures

Expenditures																	
Omni Code	Exp	FD	UNIT	ACT	DEPT	UNIT NAME	ACTIVITY NAME	OBJ	OBJECT NAME	2013 Estimated	2013 Revised Estimate	2013 Difference Revised - Est	2014 Recommended	2014 Adopted	2014 Diff Adopt - Rec	2015 Forecast	D/M/O
MO03	E	001	6120	0000	DSS	Adoption Subsidy	NON-CONTRACT AGENCY	4690	Assistance Programs	\$16,900,000	\$16,600,000	(\$300,000)	\$17,800,000	\$17,500,000	(\$300,000)	\$18,025,000	ME
MO04	E	001	6121	0000	DSS	Institutional Foster Care - JD/PINS	NON-CONTRACT AGENCY	4690	Assistance Programs	\$9,950,000	\$9,300,000	(\$650,000)	\$11,900,000	\$11,200,000	(\$700,000)	\$11,536,000	ME
MO05	E	001	3150	0000	SHF	Sheriff: Cty Correctional Fac	NON-CONTRACT AGENCY	1100	Permanent Salaries	\$53,235,137	\$53,235,137	\$0	\$56,455,073	\$54,974,615	(\$1,480,458)	\$56,074,107	ME
MO05	E	001	3154	0000	SHF	Sheriff: District Court Detent	NON-CONTRACT AGENCY	1100	Permanent Salaries	\$3,264,218	\$3,264,218	\$0	\$3,474,925	\$3,384,179	(\$90,746)	\$3,451,863	ME
MO05	E	001	3162	0000	SHF	Sheriff: Honor Farm	NON-CONTRACT AGENCY	1100	Permanent Salaries	\$22,702,406	\$22,702,406	\$0	\$24,463,178	\$23,978,857	(\$484,321)	\$24,458,434	ME
MO06	E	001	3150	0000	SHF	Sheriff: Cty Correctional Fac	NON-CONTRACT AGENCY	1020	Terminal Vacation Pay	\$444,745	\$623,257	\$178,512	\$240,000	\$400,000	\$160,000	\$412,000	ME
MO06	E	001	3150	0000	SHF	Sheriff: Cty Correctional Fac	NON-CONTRACT AGENCY	1050	Terminal Sick Leave Payments	\$341,474	\$478,535	\$137,061	\$280,000	\$300,000	\$20,000	\$309,000	ME
MO06	E	001	3150	0000	SHF	Sheriff: Cty Correctional Fac	NON-CONTRACT AGENCY	1380	DEFERRED PAY	\$105,335	\$105,335	\$0	\$0	\$70,000	\$70,000	\$72,100	ME
MO06	E	001	3151	0000	SHF	Sheriff: Prisoner Maintenance	NON-CONTRACT AGENCY	1380	DEFERRED PAY	\$5,866	\$5,866	\$0	\$0	\$5,000	\$5,000	\$5,150	ME
MO06	E	001	3162	0000	SHF	Sheriff: Honor Farm	NON-CONTRACT AGENCY	1020	Terminal Vacation Pay	\$130,000	\$182,179	\$52,179	\$70,000	\$150,000	\$80,000	\$154,500	ME
MO06	E	001	3162	0000	SHF	Sheriff: Honor Farm	NON-CONTRACT AGENCY	1050	Terminal Sick Leave Payments	\$80,000	\$112,110	\$32,110	\$80,000	\$100,000	\$20,000	\$103,000	ME
MO06	E	001	3162	0000	SHF	Sheriff: Honor Farm	NON-CONTRACT AGENCY	1380	DEFERRED PAY	\$70,617	\$70,617	\$0	\$0	\$40,000	\$40,000	\$41,200	ME
MO07	E	001	3151	0000	SHF	Sheriff: Prisoner Maintenance	NON-CONTRACT AGENCY	3330	Food	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,250,000	\$250,000	\$3,347,500	ME
MO10	E	001	9710	0000	DBT	Serial Bonds	NON-CONTRACT AGENCY	6900	Serial Bonds	\$53,169,603	\$53,169,603	\$0	\$68,319,216	\$84,370,312	\$16,051,096	\$84,370,312	ME
MO10	E	001	9710	0000	DBT	Serial Bonds	NON-CONTRACT AGENCY	7800	Interest On Bonds	\$36,631,772	\$36,631,772	\$0	\$19,211,037	\$35,959,941	\$16,748,904	\$35,959,941	ME
MO10	E	404	E425	0000	IFT	Tr To Fd 425 Debt Service Reserve Fund	NON-CONTRACT AGENCY	9600	Transfer To Funds	\$0	\$0	\$0	\$0	\$32,800,000	\$32,800,000	\$32,800,000	OME
MO10	E	425	E001	0000	IFT	Tr To Fd 001 General	NON-CONTRACT AGENCY	9600	Transfer To Funds	\$4,750,737	\$4,750,737	\$0	\$0	\$32,800,000	\$32,800,000	\$32,800,000	OME
MO13	E	001	1164	0000	DPW	Public Works Court Facilities	NON-CONTRACT AGENCY	3650	Repairs: Buildings	\$800,000	\$800,000	\$0	\$500,000	\$700,000	\$200,000	\$721,000	ME
MO13	E	001	1164	0000	DPW	Public Works Court Facilities	NON-CONTRACT AGENCY	3250	Building Materials	\$150,000	\$150,000	\$0	\$100,000	\$150,000	\$50,000	\$154,500	ME
MO14	E	001	2490	0000	MSC	Comm. Coll. Non Cnty Tuition	NON-CONTRACT AGENCY	4780	Out Of County Tuition	\$16,628,827	\$16,279,670	(\$349,157)	\$13,379,746	\$13,030,589	(\$349,157)	\$13,421,507	ME

Schedule A
Revenue

Revenues

Omni Code	Rev	FD	DEPT	REV	REVENUE DESCRIPTION	2013 Estimated	2013 Revised Estimate	2013 Difference Revised - Est	2014 Recommended	2014 Adopted	2014 Diff Adopt - Rec	2015 Forecast	D/M/O
MO01	R	001	DBT	2954	Capital Project Close Out	\$13,361,799	\$10,761,799	(\$2,600,000)	\$5,500,000	\$5,500,000	\$0	\$5,665,000	M
MO03	R	001	DSS	3619	Child Care	\$7,196,020	\$7,068,220	(\$127,800)	\$7,579,240	\$7,451,440	(\$127,800)	\$7,674,983	M
MO03	R	001	DSS	4619	Child Care (ADC-FC)	\$19,246,315	\$19,152,415	(\$93,900)	\$19,979,650	\$19,885,750	(\$93,900)	\$20,482,323	M
MO04	R	001	DSS	4619	Child Care (ADC-FC)	\$19,246,315	\$19,171,565	(\$74,750)	\$19,979,650	\$19,899,150	(\$80,500)	\$20,496,125	M
MO08	R	001	SHF	4348	Correctional Svc SCAAP	\$2,297,673	\$1,830,704	(\$466,969)	\$2,297,673	\$2,297,673	\$0	\$2,366,603	M
MO09	R	001	FIN	1051	Gain Sale Tax Acqrd Property	\$580,497	\$580,497	\$0	\$278,750	\$836,250	\$557,500	\$861,338	M
MO10	R	425	IFT	R404	Transfer From Assessment Stabilization Reserve	\$0	\$0	\$0	\$0	\$32,800,000	\$32,800,000	\$32,800,000	M
MO10	R	001	IFT	R425	Tr From Debt Service Reserve Fund 425	\$4,750,737	\$4,750,737	\$0	\$0	\$32,800,000	\$32,800,000	\$32,800,000	M
MO14	R	001	MSC	2250	Out Cty Tuition: Other Govts	\$10,285,973	\$10,285,973	\$0	\$14,213,517	\$13,515,203	(\$698,314)	\$13,920,659	M
MO15	R	001	FIN	1110	State Admin Sales & Use Tax	\$612,936,967	\$616,795,885	\$3,858,918	\$626,250,022	\$625,180,127	(\$1,069,895)	\$643,935,531	M
MO15	R	001	IFT	R477	Transfer Fr Water Protection	\$12,938,327	\$13,007,681	\$69,354	\$13,462,329	\$13,416,959	(\$45,370)	\$13,819,468	M

Mandated Notes

MO01	Note:	Reduces revenue from capital project closeouts in 2013 by \$2.6 million to address the double counting of highway impact fee revenue already recognized elsewhere in the operating budget. See Budget Review Office report, page 88.
MO03	Note:	Decreases the adoption subsidies covering extra costs connected to adopting handicapped or hard-to-place children by \$300,000 in 2013 and \$300,000 in 2014 to reflect lower year-to-date expenditures inclusive of accruals. After approximately 73.9% federal and state aid, the net County savings would be \$78,300 in each year. See Budget Review Office report, page 296.
MO04	Note:	Decreases residential foster care costs for children designated by the courts as JD/PINS by \$650,000 in 2013 and \$700,000 in 2014 to reflect lower cost and census trends. After approximately 11.5% federal aid, the net County savings would be \$575,250 in 2013 and \$619,500 in 2014. See Budget Review Office report, page 296.
MO05	Note:	Decreases permanent salaries by \$1,480,458 in 2014 for Sheriff: County Correctional Facility, by \$90,746 in 2014 for Sheriff: District Court Detention and by \$484,321 in 2014 for Sheriff: Honor Farm. See Budget Review Office report, pages 278-279.
MO06	Note:	Increases terminal vacation pay by \$230,691 in 2013 and by \$240,000 in 2014. Terminal sick pay is increased by \$169,171 in 2013 and by \$40,000 in 2014. Deferred pay is increased by \$115,000 in 2014. See Budget Review Office report, pages 281-282.
MO07	Note:	Increases funding for the purchase of meat products by the Sheriff by \$250,000 in 2014 to replace funding removed from the Cornell Cooperative Extension budget. See Budget Review Office report, page 281.
MO08	Note:	Reduces the 2013 revenue estimate for the New York State Criminal Alien Assistance Program (SCAAP) by \$466,969 based on updated information. See Budget Review Office report, pages 281-282.
MO09	Note:	Increases revenue from tax acquired properties by \$557,500 in 2014 based on better than expected sales at the annual property auction. When combined with the discretionary amendment (DO09), the total increase in revenue is \$1 million in 2014. See Budget Review Office report, page 46.
MO10	Note:	Eliminates the proposed State debt restructuring program in 2014 by transferring \$32.8 million from the Assessment Stabilization Reserve Fund (404) to the Debt Service Reserve Fund (425), and then to the General Fund (001), in order to pay debt service expenses in the General Fund.
MO13	Note:	Mitigates future debt service costs associated with bonding for building repairs and maintenance by increasing building materials by \$50,000 and increasing building repairs by \$200,000 in 2014. See Budget Review Office report, page 270.
MO14	Note:	Decreases the 2013 estimate for out-of-county tuition expenses by \$349,157 from \$16,628,827 to \$16,279,670, decreases the 2014 Recommended Budget for out-of-county tuition expenses by \$349,157 from \$13,379,746 to \$13,030,589, and decreases the 2014 Recommended Budget for out-of-county tuition revenue by \$698,314 from \$14,213,517 to \$13,515,203 based on updated information from Audit and Control and to show consistency with the 2014 Tax Warrant. See Budget Review Office report, pages 62-63.
MO15	Note:	Increases the sales tax growth rate from 6.77% to 7.4% in 2013 and decreases the growth rate from 3.78% to 3% in 2014. When combined with the discretionary amendment (DO15), the total increase in revenue is \$5,187,914 in the General Fund and \$133,814 in the Water Quality Protection Fund. See Budget Review Office report, page 35.
Fiscal Impact General Fund	Note:	The actions taken in this resolution decrease the General Fund mandated property tax levy by \$2,415,551 in 2014. This translates into a \$4.40 decrease in the average homeowner tax bill and a decrease of \$0.01 in the tax rate per \$1,000 of full equalized value of property. The discretionary property tax levy in B.A. No. 2 increases the tax levy by an equal offsetting amount for a zero change in the combined (mandated and discretionary) General Fund property tax levy.
Fiscal Impact Police District	Note:	The actions taken in this resolution have no impact on the recommended Police District mandated property tax.

Estimated Property Tax Impact of Budget Amending Resolution No. 1 (Mandated)

	Tax Levy Impact		Average Residential Tax Bill Impact	Tax Rate Impact per \$100 of Assessed Value	Tax Rate Impact per \$1,000 of FEV
	Dollars	% of Total			
General Fund:					
Babylon	-\$191,158	7.9%	-\$2.68	-\$0.078	-\$0.010
Brookhaven	-\$464,773	19.2%	-\$2.78	-\$0.102	-\$0.010
Huntington	-\$345,958	14.3%	-\$4.30	-\$0.106	-\$0.010
Islip	-\$315,007	13.0%	-\$2.99	-\$0.007	-\$0.010
Smithtown	-\$172,613	7.1%	-\$4.06	-\$0.071	-\$0.010
East Hampton	-\$250,523	10.4%	-\$12.65	-\$0.127	-\$0.009
Riverhead	-\$50,653	2.1%	-\$2.80	-\$0.006	-\$0.010
Shelter Island	-\$29,250	1.2%	-\$8.95	-\$0.0010	-\$0.010
Southampton	-\$508,489	21.1%	-\$12.11	-\$0.0009	-\$0.009
Southold	-\$87,126	3.6%	-\$5.68	-\$0.081	-\$0.010
County Total	-\$2,415,551	100.0%	-\$4.40		-\$0.010