

COUNTY OF SUFFOLK



OFFICE OF THE COUNTY EXECUTIVE

Steve Levy  
COUNTY EXECUTIVE

August 18, 2008

Presiding Officer William J. Lindsay and  
Members of the Suffolk County Legislature  
William H. Rogers Legislative Building  
725 Veterans Memorial Highway  
Smithtown, New York 11787

Re: Resolution No. 574-2008; [S.C.C.B.A. 1-2008] Amending the Suffolk County Community College Recommended Operating Budget 2008-2009 and Incorporating Distinguished Budget Presentation Criteria as Recommended by the Government Finance Officers Association (GFOA) for a more Transparent Operating Budget.

Dear Presiding Officer Lindsay and Members of the Suffolk County Legislature:

Pursuant to Section 4-11 of the SUFFOLK COUNTY CHARTER, the 3<sup>rd</sup> Resolved Clause of the subject resolution is hereby **vetoed**.

The 3<sup>rd</sup> Resolved Clause in College Budget Amending Resolution presented by the Legislature strikes all of the Executive's "Whereas" and critical "Resolved" clauses and fails to address these clauses anywhere in the current resolution, which seeks to adopt the College's 2008-2009 Operating Budget.

The current resolution is deficient in that it does not cite the legal requirements for adopting the College's Operating Budget, does not address the critical policy issues, and, lastly, lacks the policy guidance for addressing these critical policy issues.

The issues which the Legislature fails to address, resulting in a lack of critical policy guidance, are as follows:

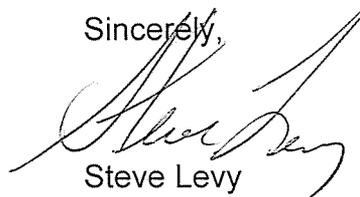
1. As a pre-condition to implementing the 2008-2009 Community College Operating Budget, The Board of Trustees of Suffolk County Community College is hereby authorized, empowered, and strongly encouraged to consider the adoption of a structure of tuition fees for fiscal year 2008-2009 which reflect tuition fees no greater than \$3,336.00 for full-time

students and no greater than \$141 per credit for part-time students, as funded in this proposed Community College Operating Budget.

2. As a precondition to the expenditure of all appropriations allocated in the 2008-2009 Adopted Suffolk County Community College Operating Budget, the Adopted Suffolk County Community College Operating Budget shall be subject to the adoption of a structure of tuition fees for fiscal year 2008-2009, which reflect the overall tuition for 2008-2009 as no greater than \$3,336.00 for full-time students and no greater than \$141 per credit for part-time students, representing a \$40.00 reduction in the full-time fees proposed by the College's Board of Trustees.
3. The Board of Trustees of Suffolk County Community College is hereby authorized, empowered, and directed to establish and segregate a fully-funded reserve of \$4,412,460 within the Community College Reserve Fund as adopted in the 2008-2009 Community College Budget.
4. No appropriations shall be reduced from the 2008-2009 Adopted Suffolk Community College Operating Budget as an offset for the creation of positions of employment beyond those authorized by this Resolution, unless such appropriation reductions are approved by a duly-enacted resolution of the County of Suffolk; and
5. The \$100,000 provided for the Suffolk County Credits For Caring Program shall not be utilized as an offset for any other program or purpose unless such resolution is amended via a duly-enacted Resolution.

Because the current College Budget Amending Resolution does not cite the legal requirements for adopting the College Operating Budget and does not address certain critical policy issues or provide the appropriate guidance for addressing these policy issues, the 3<sup>rd</sup> Resolved Clause is vetoed.

Sincerely,



Steve Levy  
Suffolk County Executive

SL:tv

cc: All Suffolk County Legislators  
Gail E. Vizzini, Director, Budget Review Office  
Tim Laube, Clerk of the Legislature

Christine Malafi, Esq., Suffolk County Attorney  
Lynne A. Bizzarro, Esq., Chief Deputy County Attorney  
James Morgo, Chief Deputy County Executive  
Ben Zwirn, Deputy County Executive  
Frederick B. Pollert, Deputy County Executive for Finance and Management  
Jeffrey W. Szabo, Deputy County Executive and Chief of Staff  
Dan Aug, Director of Communications  
Mark Smith, Deputy Director of Communications  
Connie Corso, Budget Director, Executive's Budget Office

I: Local IR: 2008 Suffolk County Community College Budget: thoughts on the vetoes

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Re: Resolution No. 574-2008; [S.C.C.B.A. 1-2008] Amending the Suffolk County Community College Recommended Operating Budget 2008-2009 and Incorporating Distinguished Budget Presentation Criteria as Recommended by the Government Finance Officers Association (GFOA) for a more Transparent Operating Budget.

Dear Presiding Officer Lindsay and Members of the Suffolk County Legislature:

Pursuant to Section 4-11 of the SUFFOLK COUNTY CHARTER, the following clauses are hereby **VETOED**:

- Resolved Clause number 4;
- Resolved Clause number 5;
- Resolved Clause number 6;
- Resolved Clause number 7;
- Resolved Clause number 8;
- Resolved Clause number 9; and
- Resolved Clause number 10

It must be noted at the outset that the first Whereas clause of the above-referenced resolution states that the "Suffolk County Legislature, pursuant to SECTION 6304 of the NEW YORK STATE EDUCATION LAW, is the local sponsor..." of the College. This is not accurate. New York Education Law section 6301 establishes the County of Suffolk, as opposed to the County Legislature, as the sponsor of the Suffolk County Community College.

The County Executive is the Chief Executive Officer of the County government and its administrative head. The County Executive is also the Chief Budget Officer of Suffolk County. (Suffolk County Charter §§ C3-2 and C4-2.) The Plan C Agreement, executed by the County and the Suffolk County Community College on January 31, 1996, acknowledges these roles. As such, I am responsible to discharge my responsibilities in county budgeting and capital programming as provided in Article IV of the Suffolk County Charter. (Suffolk County Charter §C3-3.) If I were to approve this resolution, I would be derelict in my duties as the County Executive.

Resolution Number 574-2008, in both form and content, violates the Suffolk County Charter and Administrative Code provisions pertaining to the budget process. The Suffolk County Charter, Article IV, and Administrative Code set forth the procedures to be followed by both the County Executive and the Legislature in the budget process, a process that includes the Suffolk County Community College budget. Resolution Number 574-2008 mandates new requirements with respect to how present and future College Operating Budgets shall be comprised and presented. The Legislature may not amend the present or future budget process in this manner.

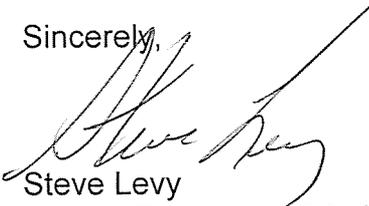
The form and content of the proposed County budget, including the Suffolk County Community College budget, is set forth at §A4-3 of the Suffolk County Administrative Code. Resolution Number 574-2008 seeks to amend this section of the law by way of resolution. For example, the 5<sup>th</sup> and 7<sup>th</sup> RESOLVED clauses require that all College Operating Budgets after 2008-2009 include information that is not otherwise required to be included under §A4-3 of the Suffolk County Administrative Code. However, under the doctrine of legislative equivalency, a well established principle, legislative action can only be repealed or amended by an equivalent or greater legislative action. (*Henry v. Noto*, 74 A.D.2d 604, 424 N.Y.S.2d 5061 (2d Dept. 1980), modified on other grounds, 50 N.Y.2d 816 [1980].) Only a charter law or local law, and not a mere resolution, may be used to amend County Charter and Administrative Code provisions governing the budget process. Therefore, Resolution Number 574-2008 is legally impermissible.

This resolution states a desire by the Suffolk County Legislature to incorporate budget criteria recommended by the Government Finance Officers Association (GFOA) for a more transparent adopted 2008-2009 College Operating Budget. Notwithstanding that the GFOA may consist of a prestigious group of persons, although not necessarily knowledgeable about the County's budgeting process, just last year the Legislature established the Budget Reform Commission under Resolution Number 732-2007 to analyze the County's budget practices, practices that include those relating to the Suffolk County Community College. In fact, at its last General meeting, the Legislature approved Resolution Number 586-2008 to extend the life of this Commission to afford it more time to complete its work and make carefully deliberated meaningful recommendations for identifying policy options and developing a plan in connection with the County budget practices. The Commission has until August 31, 2009 to submit such recommendations. Thus, it is illogical for the Legislature to prematurely make changes to the budget process while the commission's work is pending. Since a member of the GFOA is serving on this Commission, it would behoove the Legislature

to permit the Commission's work to be completed before any changes are made to the County's existing budget process.

Simultaneously, the County's existing Charter Revision Commission is also charged with the responsibility of reviewing and making recommendations regarding all of the Charter's provisions, including its budget provisions. I would also like to remind the Legislature that the Charter Revision Commission's work is still ongoing at this time. Without its recommendations, altering the form and content of the proposed County budgets in future years is, at the very least, premature.

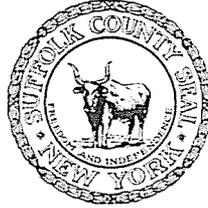
These commissions must first be allowed to fulfill their duties and report back to both the Legislature and myself prior to the passage of Resolution Number 574-2008. Only in the event these commissions recommend modifications, should any changes be made to the County's budget process. I urge you to sustain my vetoes and allow both the Charter Review Commission and the Budget Reform Commission to conclude their work and make their recommendations.

Sincerely,  
  
Steve Levy  
County Executive of Suffolk County

SL:tv

cc: All Suffolk County Legislators  
Gail E. Vizzini, Director, Budget Review Office  
Tim Laube, Clerk of the Legislature  
Christine Malafi, Esq., Suffolk County Attorney  
Lynne A. Bizzarro, Esq., Chief Deputy County Attorney  
James Morgo, Chief Deputy County Executive  
Ben Zwirn, Deputy County Executive  
Frederick B. Pollert, Deputy County Executive for Finance and Management  
Jeffrey W. Szabo, Deputy County Executive and Chief of Staff  
Dan Aug, Director of Communications  
Mark Smith, Deputy Director of Communications  
Connie Corso, Budget Director, Executive's Budget Office

COUNTY OF SUFFOLK



OFFICE OF THE COUNTY EXECUTIVE

Steve Levy  
COUNTY EXECUTIVE

August 13, 2008

Presiding Officer William J. Lindsay and  
Members of the Suffolk County Legislature  
William H. Rogers Legislative Building  
725 Veterans Memorial Highway  
Smithtown, New York 11787

Re: Resolution No. 574-2008; [S.C.C.B.A. 1-2008] Amending the Suffolk County Community College Recommended Operating Budget 2008-2009 and Incorporating Distinguished Budget Presentation Criteria as Recommended by the Government Finance Officers Association (GFOA) for a more Transparent Operating Budget.

Dear Presiding Officer Lindsay and Members of the Suffolk County Legislature:

Pursuant to Section 4-11 of the SUFFOLK COUNTY CHARTER, the 13<sup>th</sup> Resolved Clause is hereby **VETOED**.

The resolution presented by the Legislature funds the Welfare to Work Program from "Revenue Code 818-2810, Suffolk County Contribution." Therefore, the revenue stream for this program will **not** show in "Revenue Code 818-2815, Transfer from General Fund - Misc." Thus, the change in the title of "Revenue Code 818-2815" to "Welfare to Work Mentoring Education Program" from "Transfer from General Fund - Misc." as noted in the 13<sup>th</sup> resolved clause, is not necessary and would be misleading.

Sincerely,

Steve Levy  
County Executive of Suffolk County

SL:tv

cc: All Suffolk County Legislators  
Gail E. Vizzini, Director, Budget Review Office  
Tim Laube, Clerk of the Legislature  
Christine Malafi, Esq., Suffolk County Attorney  
Lynne A. Bizzarro, Esq., Chief Deputy County Attorney  
James Morgo, Chief Deputy County Executive  
Ben Zwirn, Deputy County Executive  
Frederick B. Pollert, Deputy County Executive for Finance and Management  
Jeffrey W. Szabo, Deputy County Executive and Chief of Staff  
Dan Aug, Director of Communications  
Mark Smith, Deputy Director of Communications  
Connie Corso, Budget Director, Executive's Budget Office

Intro. Res. College BAI Res. No. 574

August 5, 2008

**Motion:**

Romaine, Schneiderman, Browning, Beedenbender, Losquadro  
 Eddington, Montano, Alden, Lindsay, Viloría-Fisher, Barraga,  
 Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

**Co-Sponsors:**

Romaine, Schneiderman, Browning, Beedenbender, Losquadro  
 Eddington, Montano, Alden, Lindsay, Viloría-Fisher, Barraga,  
 Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

**Second:**

Romaine, Schneiderman, Browning, Beedenbender, Losquadro  
 Eddington, Montano, Alden, Lindsay, Viloría-Fisher, Barraga,  
 Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

LD	Legislator	Yes	No	Abs	NP	R
1	Edward P. ROMAINE					
2	Jay H. SCHNEIDERMAN					
3	Kate M. BROWNING					
4	Brian BEEDENBENDER					
6	Daniel P. LOSQUADRO					
7	Jack EDDINGTON					
9	Ricardo MONTANO					
10	Cameron ALDEN					
11	Thomas F. BARRAGA					
12	John M. KENNEDY, JR.					
13	Lynne C. NOWICK					
14	Wayne R. HORSLEY					
15	DuWayne GREGORY					
16	Steven H. STERN					
17	Lou D'AMARO					
18	Jon COOPER					
5	Vivian VILORIA-FISHER, D.P.O.					
8	William J. LINDSAY, P.O.					
	Totals	18				

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

Roll Call \_\_\_\_\_ Voice Vote

276  
 Tim Laube, Clerk of the Legislature

**RESOLUTION NO. -2008, AMENDING THE SUFFOLK COMMUNITY COLLEGE RECOMMENDED OPERATING BUDGET 2008-2009 AND INCORPORATING DISTINGUISHED BUDGET PRESENTATION CRITERIA AS RECOMMENDED BY THE GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) FOR A MORE TRANSPARENT OPERATING BUDGET**

**WHEREAS**, the Suffolk County Legislature, pursuant to SECTION 6304 of the NEW YORK STATE EDUCATION LAW, is the local sponsor of Suffolk County Community College; and

**WHEREAS**, the County Executive instructed the College to submit a 2008-2009 operating budget request with no increase in the County contribution; and

**WHEREAS**, the Board of Trustees of Suffolk County Community College adopted Resolution No. 2008.27 on April 17, 2008 approving the College's 2008-2009 Operating Budget request for submission to the County Executive which included a zero percent increase in the County contribution; and

**WHEREAS**, on June 17, 2008 the County Executive submitted the Suffolk Community College Recommended Budget 2008-2009 to the Suffolk County Legislature for review and approval; and

**WHEREAS**, the Suffolk Community College Recommended Budget 2008-2009 complies with Local Law Nos. 21-1983, 38-1989 and 29-1995; and

**WHEREAS**, the Suffolk County Legislature held two public hearings on June 24, 2008 and July 28, 2008 on the Suffolk Community College Recommended Budget 2008-2009; and

**WHEREAS**, Resolution No. 30-1997 requires that the Suffolk County Community College Operating Budget Amendment Resolution(s) and Budget Amendment Veto(s) shall contain a County contribution for illustrative purposes only; and

**WHEREAS**, any decrease in the County contribution, maintenance of effort, below the previous academic year is inconsistent with the State Legislature's conditions for aid to local community colleges; and

**WHEREAS**, Suffolk County Community College continues to operate a three campus community college at a lower cost to taxpayers than a single campus community college in a neighboring county; and

**WHEREAS**, the residents of Suffolk County receive a significant return on their investment in Suffolk County Community College through a high quality affordable education offering 75 associate degree programs and transfer options for students who wish to earn an advanced degree at a four-year educational institution; and

**WHEREAS**, Suffolk County Community College is meeting the needs of the business community by developing programs to provide workforce training in nursing and allied

health fields as well as in the culinary arts and hospitality industry and technical fields such as HVAC/R, energy technology and building efficiency, machining, and automotive technology; and

**WHEREAS**, the Budget Review Office of the Suffolk County Legislature has issued its Review of the 2008-2009 Suffolk County Community College Operating Budget dated July 24, 2008, which makes recommendations to amend the Suffolk Community College Recommended Budget 2008-2009; and

**WHEREAS**, it is the desire of the Suffolk County Legislature to incorporate distinguished budget presentation criteria recommended by the Government Finance Officers Association (GFOA) to provide for a more transparent Adopted 2008-2009 College Operating Budget presentation by illustrating the relationship between the College budget and the County General Fund, the relationship between College expenditures and revenues in the budget document and the summary of audit adjustments that reconciled the College's fund balance to the College's audited financial records, and

**WHEREAS**, it is the desire of the Suffolk County Legislature to include appropriations for the College to continue the successful Welfare-to-Work Mentoring Education Program that has a 92.6% successful completion rate resulting in the transition of Public Assistance recipients from welfare to work; and

**WHEREAS**, this resolution contains such budgetary adjustments as shall be necessary to accomplish the explicitly stated single budgetary objective set forth in the budget note below; now, therefore be it

**1<sup>st</sup>** **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 Suffolk Community College Adopted Budget 2008-2009; shall place and post all appropriation and revenue changes or adjustments contained in this Resolution pertaining to fiscal year 2007-2008 for the purpose of calculating the effect on the 2007-2008 fund balances for Suffolk County Community College; 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, object and sub-object for fiscal years 2007-2008 and/or 2008-2009 all as set forth herein, not to be construed as amending the Suffolk Community College Adopted Budget 2007-2008 because the 2007-2008 Estimated Column contained in the Suffolk Community College Recommended Budget 2008-2009 shall be construed as informational in nature for the purpose of calculating the 2007-2008 fund balances for Suffolk County Community College; and be it further

**2<sup>nd</sup>** **RESOLVED**, that any Budget Amendment Resolution enacted subsequent to adoption of this Resolution, containing budgetary adjustments that are consistent with either an appropriation decrease, appropriation increase, revenue increase, or revenue decrease provided for in this Resolution, shall be treated as an adjustment to be calculated cumulatively from the adopted figures contained in this Resolution, and those items not amended by this or any other resolution be posted as "adopted"; and be it further

**3<sup>rd</sup>** **RESOLVED**, that all Whereas clauses and all Resolved clauses denominated 1<sup>st</sup> through 11<sup>th</sup> inclusive, contained on pages 1 through 5 (inclusive) of the Suffolk Community College Recommended Budget 2008-2009 are hereby stricken and are not adopted and not

**VETOED**

approved, and shall not appear in the printed 2008-2009 Suffolk Community College Adopted Budget; and be it further

**4<sup>th</sup>** **RESOLVED**, that "Schedule A" which summarizes the relationship between the College Operating Budget and the County General Fund is hereby incorporated into the 2008-2009 Suffolk Community College Adopted Budget to include information as directed in the 8<sup>th</sup> and 9<sup>th</sup> RESOLVED CLAUSES and to be included in the printed 2008-2009 Suffolk Community College Adopted Budget, immediately prior to the "Status of Funds" page; and be it further

**5<sup>th</sup>** **RESOLVED**, that all subsequent College Operating Budgets to the 2008-2009 Suffolk Community College Adopted Budget are hereby required to include an updated summary of the relationship between the College Budget and the County General Fund as illustrated in Schedule A, and be it further

**6<sup>th</sup>** **RESOLVED**, that "Schedule B" which summarizes the relationship between the various College expenditures and revenues is hereby incorporated into the 2008-2009 Suffolk Community College Adopted Budget to include information as directed in the 8<sup>th</sup> and 9<sup>th</sup> RESOLVED CLAUSES and to be included in the printed 2008-2009 Suffolk Community College Adopted Budget, immediately prior to the "Status of Funds" page; and be it further

**7<sup>th</sup>** **RESOLVED**, that all College Operating Budgets subsequent to the 2008-2009 Suffolk Community College Adopted Budget are hereby required to include an updated summary of the various College expenditures and revenues as illustrated in Schedule B, and be it further

**8<sup>th</sup>** **RESOLVED**, that the County Executive shall include the following additional columns, "2008-2009 Adopted" and "2007-2008 Estimated", in Schedule A and in Schedule B that reflects the sum total of all revenue increases, revenue decreases, appropriation increases, or appropriation decreases ultimately adopted in the 2008-2009 Suffolk Community College Adopted Budget, and be it further

**9<sup>th</sup>** **RESOLVED**, that the County Executive shall include the following additional column "2006-2007 Actual" in Schedule A and in Schedule B that reflects the actual sum total of all revenue and expenditures for the academic year 2006-2007 in the 2008-2009 Suffolk Community College Adopted Budget and be it further;

**10<sup>th</sup>** **RESOLVED**, that "Schedule C" which summarizes adjustments that reconciled the College's fund balance to the College's audited financial records is hereby incorporated into the 2008-2009 Suffolk Community College Adopted Budget and to be included in the printed 2008-2009 Suffolk Community College Adopted Budget, immediately prior to the "Status of Funds" page; and be it further

**11<sup>th</sup>** **RESOLVED**, that the \$60,000 provided in this adopted budget specifically for the Nursing Incentive Program shall not be utilized as an offset for any other purpose without a duly enacted Resolution of the County of Suffolk pursuant to Section 3(b) of the Plan "C" Agreement between the County of Suffolk and the Suffolk County Community College, as authorized by Section 6304(6) of the NEW YORK STATE EDUCATION LAW and Suffolk County Resolution Nos. 847-1989, 716-1994, and 785-1995; and be it further

**12<sup>th</sup>** **RESOLVED**, that the \$29,500 provided in this adopted budget specifically for the Welfare to Work Program Mentoring Education Program (\$25,000 in 818-2210-1160, Part Time

Instructors, Day; \$2,000 in 818-2210-3100, Instructional Supplies; and \$2,500 in 818-8000-8330, Social Security) shall not be utilized as an offset for any other purpose without a duly enacted Resolution of the County of Suffolk pursuant to Section 3(b) of the Plan "C" Agreement between the County of Suffolk and the Suffolk County Community College, as authorized by Section 6304(6) of the NEW YORK STATE EDUCATION LAW and Suffolk County Resolution Nos. 847-1989, 716-1994, and 785-1995; and be it further

**13<sup>th</sup>** **RESOLVED**, that the description for revenue code 818-281 hereby be changed from "Transfer from General Fund – Misc" to "Welfare to Work Mentoring Education Program" and be it further;

**14<sup>th</sup>** **RESOLVED**, that the \$100,000 provided in this adopted budget specifically for the County Technical Training (\$92,000 in 818-2210-1160 Part Time Instructors, Day and \$8,000 in 818-8000-8330 Social Security) shall not be utilized as an offset for any other purpose without a duly enacted Resolution of the County of Suffolk pursuant to Section 3(b) of the Plan "C" Agreement between the County of Suffolk and the Suffolk County Community College, as authorized by Section 6304(6) of the NEW YORK STATE EDUCATION LAW and Suffolk County Resolution Nos. 847-1989, 716-1994, and 785-1995; and be it further

**15<sup>th</sup>** **RESOLVED**, the Suffolk Community College Recommended Budget 2008-2009 and it hereby is amended pursuant to Section 3(b) of the Plan "C" Agreement between the County of Suffolk and the Suffolk County Community College, as authorized by Section 6304(6) of the NEW STATE YORK EDUCATION LAW and Suffolk County Resolution Nos. 847-1989, 716-1994 and 785-1995 as follows:

APPROPRIATIONS

FD	AGY	UNIT	UNIT NAME	OBJ	OBJECT DESCRIPTION	2008-2009 RECOMMENDED	2008-2009 ADOPTED	DIFFERENCE
818	SCC	2210	Instruction	1160	PART-TIME INSTRUCTORS, DAY	\$6,984,792	\$7,101,792	\$117,000
818	SCC	2210	Instruction	3100	INSTRUCTIONAL SUPPLIES	\$502,189	\$504,189	\$2,000
818	SCC	2260	Plant Maintenance & Operation	3050	FUEL FOR HEATING	\$475,773	\$512,673	\$36,900
818	SCC	3000	Employee Benefits	8330	SOCIAL SECURITY	\$7,623,427	\$7,533,927	\$10,500
								\$166,400

REVENUE

FD	REV CODE	REVENUE	2008-2009 RECOMMENDED	2008-2009 ADOPTED	DIFFERENCE
818	1415	County Technical Training	\$0	\$100,000	\$100,000
818	2810	Suffolk County Contribution	\$34,131,342	\$34,197,742	\$66,400
					\$166,400

COUNTY CONTRIBUTION SHOWN FOR ILLUSTRATIVE PURPOSES PURSUANT TO RESOLUTION NO. 30-1997

FD	REV CODE	REVENUE	2008-2009 RECOMMENDED	2008-2009 ADOPTED	DIFFERENCE
818	1001	Real Property Taxes	\$4,405,215	\$4,405,215	\$0
818	2810	Suffolk County Contribution	\$34,131,342	\$34,197,742	\$66,400
		Contribution to Community College Fd.			
		TOTAL	\$38,536,557	\$38,602,957	\$66,400

DATED:

APPROVED BY:

Line Item Vetoed as set forth above  
And in the accompanying veto message

**VETOED**

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

Date: 8-14-08

Note: This resolution amends the Suffolk County Community College Recommended Budget 2008-2009 to provide the same County contribution as was adopted in the 2007-2008 College Budget, \$38,602,957. This resolution does not change the Recommended mandated or the non-mandated College real property tax. Expenditure increases of \$129,500 in 2008-2009 include \$29,500 for the Welfare to Work Mentoring Education Program, \$100,000 for County Technical Training and \$36,900 for Fuel for Heating. Ten votes are required for adoption.

Schedule A

Relationship between the College Budget and the County General Fund Budget

		2007/2008 Adopted	2008/2009 Recommended
1.	Suffolk County Contribution (818-2810 = 001-2495)	\$34,131,342	\$34,131,342
2.	Transfer from General Fund (818-2812 = 001-E818)	\$5,427,383	\$5,605,571

3.	818-1001-Real Property Taxes	\$5,250,467	\$5,250,467
3.a.	Non-mandated College Tax Levy	\$4,471,615	\$4,405,215
3.b.	Mandated College Tax Levy	\$778,852	\$845,252

4.	County Contribution (818-Contribution to Community College Fd)	\$38,602,957	\$38,536,557
1.	818-2810-Suffolk County Contribution (=001-2495)	\$34,131,342	\$34,131,342
3.a.	NonMandated College Tax Levy	\$4,471,615	\$4,405,215

5.	Revenue Sources for Mandated County Expenses and Incentive Payments	\$6,206,235	\$6,450,823
2.	Transfer from General Fund (818-2812 = 001-E818)	\$5,427,383	\$5,605,571
3.b.	Mandated College Tax Levy	\$778,852	\$845,252
5.	Appropriations Paid from the above Revenue Sources	\$6,206,235	\$6,450,823
	818-Debt Service	\$6,114,635	\$6,359,223
	Out-of-County Tuition: County Incentive Payment	\$31,600	\$31,600
	Nurses Tuition Reimbursement Program & Other Contracts	\$60,000	\$60,000

Schedule B

Relationships between Various Expenditures and Revenues in the College Budget Document  
Suffolk Community College Recommended Budget 2008 - 2009

<b>VETOED</b>		
1000-Personal Services	Recommended 008/2009	Relationship
2000-Equipment	\$104,654,150	(1)
3000-Supplies Materials & Other Expenses	\$2,619,465	(2)
4000-Contractual Expenses	\$9,664,137	(3)
8000-Employee Benefits	\$11,732,605	(4)
9000-Interfund Transfers	\$37,512,846	(5)
Total College Expenditures (excluding grants)	\$2,556,767	(6)
Grants	\$168,739,970	(7)=(1)+...+(6)
Grand Total College Expenditures	\$2,811,934	(8)
Offsets to Expenses / Offset Revenue	\$472,986	(9)=(7)+(8)
Net Operating Costs	\$154,220	(10)
		(11)=(9)-(10)

<b>VETOED</b>		
County Share	\$40,030,540	(12)
State Share	\$47,575,455	(13)
Student Share	\$65,156,783	(14)
Offset Revenue	\$17,259,860	(15)
Revenues: Total	\$170,022,638	(16)=(12)+...+(15)
plus Fund Balance, September 1	\$2,529,266	(17)
minus Transfer to Suffolk Community College Reserve Fund	\$1,000,000	(18)
Total Gross Operating Costs	\$171,551,904	(19)=(16)+(17)-(18)
<b>VETOED</b>		
Debt Service Obligation / Total Cost of Debt <sup>2</sup>	\$6,569,223	pp. 7, 8

1. The \$40,030,540 recommended "County Share", which is broken down into its various revenue components, can be found on page 12 of the 2008-2009 recommended college budget. This is the same as "Revenue" under the County Share portion of the status-of-funds presentation on page 9 of the recommended college budget. As shown on page 9, this "Revenue" excludes local funding associated with the \$2,529,266 fund balance surplus used to offset expenses and the \$1,000,000 Transfer to Suffolk Community College Reserve Fund.

2. College debt service is not counted in total College expenditures. The reason is that Section 6304 of Article 126 of the New York State Education Law mandates that the local sponsor of a county community college be responsible for the payment of all capital costs.

**Schedule C**

	2006-2007 Actual			
	College Discretionary Operating Budget		College Reserve Fund (A 11)	Combined College Operating & Reserve Budgets
	2006-07 Actual (Executive's recommended budget, p. 9)	2006-07 Actual (BRO Revised Presentation)		
	(1)	(2)	(3)=(1)+(2)	
Fund Balance Sept. 1, 2006	\$3,390,746	\$777,911	\$2,912,460	\$3,690,372
<i>Plus</i> Audit Adjustment #1		\$2,612,834		\$2,612,834
<i>Equals</i> Adjusted Fund Balance Sept. 1, 2006	\$3,390,746			\$6,303,206
<i>Plus</i> Revenue	\$138,442,465	\$138,442,465		\$138,442,465
<i>Plus</i> Audit Adjustment #2	-\$297,623	-\$297,623		-\$297,623
<i>Equals</i> Total Funds Available	\$141,535,588	\$141,535,588	\$2,912,460	\$144,448,048
<i>Less</i> Expenditures	\$138,743,341	\$138,743,341		\$138,743,341
<i>Equals</i> Fund Balance, Aug. 31, 2007	\$2,792,247	\$2,792,247	\$2,912,460	\$5,704,707

**Note on Audit Adjustment #1:**

College fund balance reported to the State	\$6,002,330
<i>Equals</i> Balance Sept. 1, 2006 (as shown in the 2007-2008 adopted College budget)	\$777,912
<i>Plus</i> Audit Adjustment #1	\$2,612,834

**Note on Audit Adjustment #2:**

Audit Adjustment #2	\$297,623
<i>Equals</i> Increase in the reserve for uncollectible student receivables	\$412,799
<i>Less</i> Difference between what the college reported as their fund balance on the State report and what their trial balance indicated on the county's Independent Auditor (Ernst & Young)	\$115,176
<b>Net Audit Adjustment</b> (as noted in the narrative on the recommended College budget)	\$2,315,211
<i>Equals</i> Audit Adjustment #1	\$2,612,834
<i>Less</i> Audit Adjustment #2	\$297,623