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November 10, 2023

Ed Day, County Executive  
Members of the Rockland County Legislature  
Allison-Parris County Office Building  
11 New Hempstead Road  
New City, NY 10956

Report Number: B23-6-8

Dear County Executive Day and Members of the Legislature:

Chapter 468 of the Laws of 2013 authorizes the County of Rockland (County) to issue debt not to exceed \$96 million to liquidate the accumulated deficit in the County's general fund as of December 31, 2012.

Additionally, Chapter 468 requires the County to submit to the State Comptroller, during the "effective period" of Chapter 468, its proposed budget for the next succeeding fiscal year.

The proposed budget must be submitted no later than 30 days before the date scheduled for the County Legislature's (Legislature) vote on the adoption of the final budget or the last date on which the budget may be finally adopted, whichever is earlier. The State Comptroller must examine the proposed budget and make such recommendations as deemed appropriate. Recommendations, if any, are made after the examination of the County's revenue and expenditures estimates.

The Legislature, no later than five days prior to the adoption of the budget, must review all recommendations made by the State Comptroller and make adjustments to its proposed budget consistent with any recommendations made by the State Comptroller.

Our Office completed an independent evaluation (review) of the County's budget for the 2024 fiscal year. The review addressed the following question:

- Are the significant revenue and expenditure projections in the County's proposed budget reasonable?

Based on the results of our review, we found that the significant revenue and expenditure projections in the 2024 proposed budget are reasonable.

To accomplish the review’s objective, we requested your proposed budget, salary schedules, debt payment schedules and other pertinent information. We identified and examined significant estimated revenues and expenditures for reasonableness with emphasis on significant and/or unrealistic increases or decreases. We analyzed, verified and/or corroborated trend data and estimates, where appropriate. We identified any significant new or unusually high revenue or expenditure estimates, made appropriate inquiries and reviewed supporting documentation to determine the nature of the items and to assess whether the estimates were realistic and reasonable. We also evaluated the amount of fund balance appropriated in the proposed budget to be used as a financing source and determined if the amount of fund balance was available and sufficient for that purpose.

The scope of our review does not constitute an audit under generally accepted government auditing standards (GAGAS). We do not offer comments or make specific recommendations on public policy decisions, such as the type and level of services under consideration to be provided.

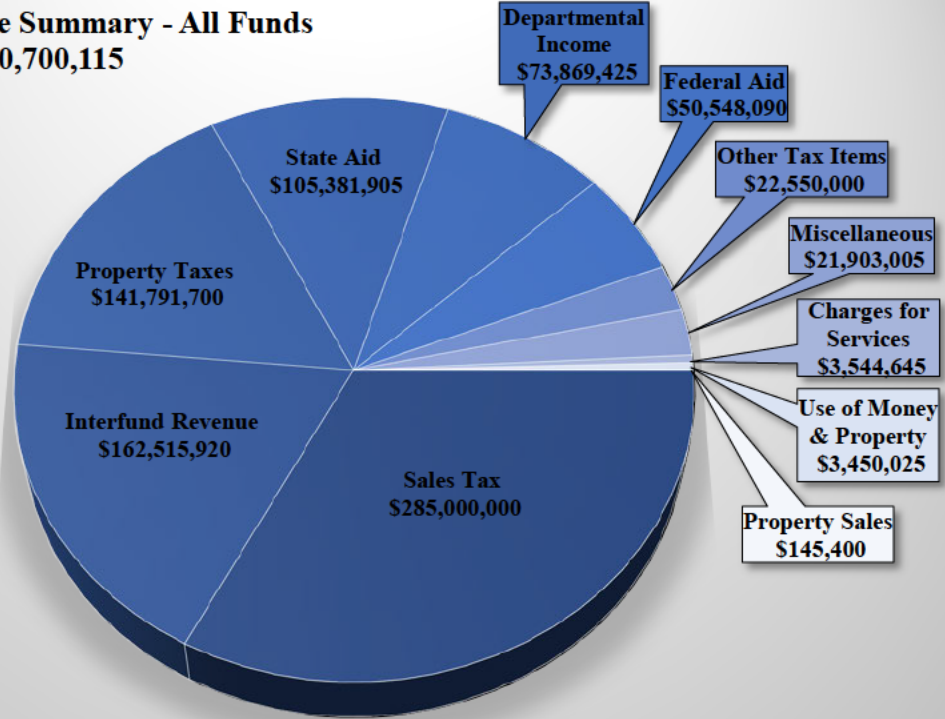
The proposed budget package submitted for review for the 2024 fiscal year (summarized in Figures 1, 2 and 3) consisted of the following:

- Budget Letter
- 2024 Proposed Budget
- Supplementary Information

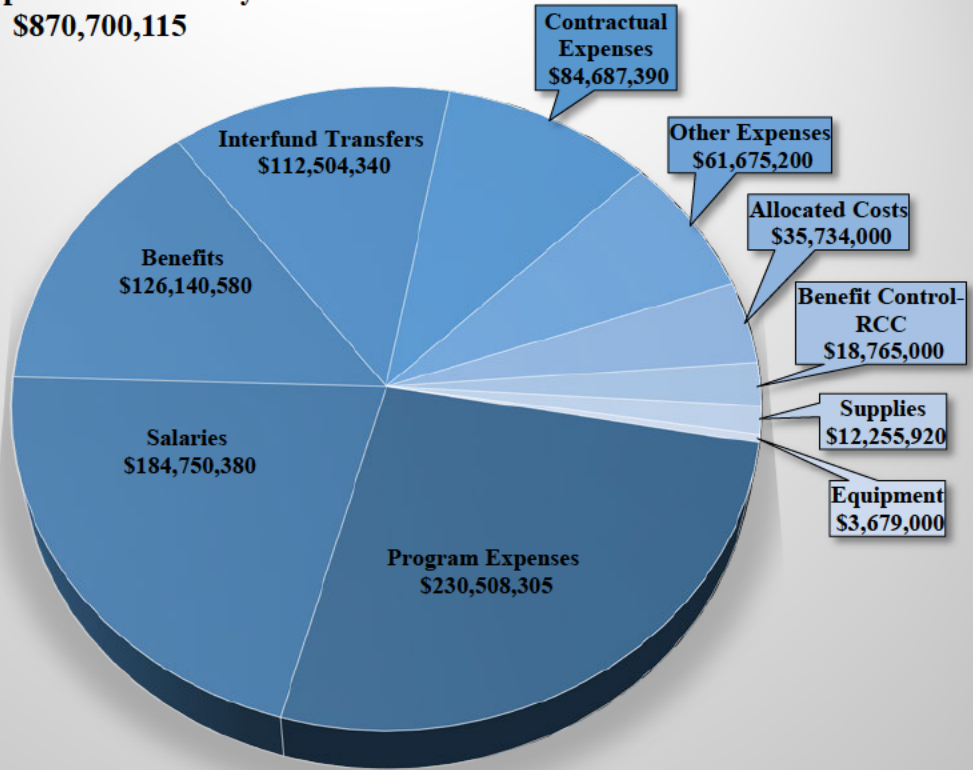
<b>Figure 1: 2024 Proposed Budget</b>				
<b>Fund</b>	<b>Appropriations and Provisions for Other Uses</b>	<b>Financing Sources</b>		
		<b>Estimated Revenue</b>	<b>Appropriated Fund Balance</b>	<b>Real Property Taxes</b>
General	\$687,000,975	\$558,846,975	0	\$128,154,000
County Road	\$18,257,810	\$18,257,810	0	0
Road Machinery	\$1,989,280	\$1,989,280	0	0
Sewer	\$48,092,705	\$46,987,705 <sup>a</sup>	\$1,105,000	0
Internal Services	\$36,243,320	\$36,243,320	0	0
Workers’ Compensation	\$5,620,025	\$5,620,025	0	0
Debt Services	\$73,496,000	58,290,000	\$15,206,000	0
<b>Totals</b>	<b>\$870,700,115</b>	<b>\$726,2355,115</b>	<b>\$16,311,000</b>	<b>\$128,154,000</b>

a) This includes \$13,637,700 of sewer property benefit tax

**Figure 2: Revenue Summary - All Funds**  
**\$870,700,115**



**Figure 3: Appropriation Summary - All Funds**  
**\$870,700,115**



## **Tax Cap Compliance**

New York State General Municipal Law Section 3-c establishes a tax levy limit on local governments. The law generally precludes local governments from adopting a budget with a tax levy that exceeds the prior year tax levy by more than 2 percent or the rate of inflation, whichever is less, unless the governing Board adopts a local law to override the tax levy limit.

The County's proposed budget includes a tax levy of \$141,791,700. In adopting the 2024 budget, the Legislature should be mindful of the legal requirement to maintain the tax levy increase to no more than the tax levy limit as permitted by law, unless it properly overrides the tax levy limit prior to adopting the budget.

We request that you provide us with a copy of the adopted budget.

We hope this information is useful as you adopt the upcoming budget for the County. If you have any questions on the scope of our work, please feel free to contact Dara Disko-McCagg, Chief Examiner of the Newburgh Regional Office, at (845) 567-0858.

Sincerely,

Randy L. Partridge  
Assistant Comptroller

cc: Stephen F. DeGroat, Commissioner of Finance  
Steven J. Grogan, Deputy Budget Director  
Donna Silberman, County Clerk  
Laurence O. Toole, Clerk of the Legislature  
Hon. Andrea Stuart-Cousins, NYS Senate Majority Leader  
Hon. Carl Heastie, NYS Assembly Speaker  
Hon. Liz Krueger, Chair, NYS Senate Finance Committee  
Hon. Helene Weinstein, Chair, NYS Assembly Ways and Means Committee  
Hon. Kenneth Zebrowski, NYS Assembly  
Hon. John W. McGowan, NYS Assembly  
Hon. Chris Eachus, NYS Assembly  
Hon. Karl Brabenec, NYS Assembly  
Hon. Pete Harckham, NYS Senate  
Hon. Bill Weber, NYS Senate  
Blake Washington, Director, NYS Division of the Budget  
Dara Disko-McCagg, Chief Examiner, Newburgh Regional Office