FINANCE WAYS & MEANS COMMITTEE
Meeting Agenda – Thursday, July 30, 2015 – 9:00 a.m.
Supervisors Large Conference Room

9:00 a.m. Call meeting to order

9:05 a.m. Approval of Minutes

- July 2, 2015

9:10 a.m. Cindy Edick, County Treasurer

- Treasurer's Reports

9:30 a.m. Resolutions:

1. Authorizing the Chairman to Enter into an Agreement with New York State Department of Health for the Administration or Early Intervention and Modifying the 2015 County Budget.
2. Maintaining the Increase in the Rate of Taxes on Sales and Uses of Tangible Personal Property and of Certain Services, on Occupancy of Hotel Rooms and on Amusement Charges Pursuant to Article 29 of the Tax Law of the State of New York.
3. Authorizing the Chairman to Execute an Agreement with the Town of Hamilton for Tax Collection.
4. Authorizing the Chairman to Execute an Agreement with the Town of Lincoln for Tax Collection.
5. Approval of Application for Refund and Credit Under Section 550 of the Real Property Tax Law.
6. Authorizing the Modification of the 2015 Adopted County Budget. (Bundle)
7. Authorizing the Chairman to Enter into an Agreement with Toski & Co., P.C.

9:50 a.m. Preferred Agenda Format Vote

Any other business

Next Meeting

Adjourn

MINUTES
FINANCE, WAYS AND MEANS COMMITTEE
July 2, 2015

Present:
Committee: J. Reinhardt, R. Bargabos, J. Pinard (Via Video Conference)
County Staff: C. Edick, R. Marsala, M. Scimone, S. Trexler
Absent: D. Ball, J. Salka

Discussion – Community Action Program 2015 Budget:

Kim Lorraine and Sandy Baynes of the Community Action Program for Madison County (CAP) were present to discuss how their annual appropriation from the County is utilized. CAP's original 2015 budget request was to support the Healthy Families and Early Head Start programs. However, CAP has identified a greater need to use part of the County's appropriation for housing and food stability for Madison County residents.

Kim and Sandy provided much information about how their housing program works, and shared success stories as well. They said it is more difficult for them to raise funds for the housing program than it is for other programs that are more directly associated with the needs of children. Kim also said that families can often better focus on the needs and development of their children if basic needs such as housing and food are met.

All in attendance were appreciative of Kim and Sandy's time and explanation of their programs, and were supportive of their use of the County's 2015 appropriation for housing and food stability.

A quorum being present, J. Reinhardt called the meeting to order at 9:27 a.m.

I. Approval of Minutes

Motion by R. Bargabos to approve the minutes of the May 28, 2015 meeting; second by J. Pinard. Motion unanimously approved.

II. Resolutions

1. Authorizing Modification of the 2015 Adopted County Budget – Motion by R. Bargabos to approve the resolution; second by J. Pinard. Motion unanimously approved.

2. Authorizing the Modification of the 2015 Adopted Budget – Motion by J. Pinard to approve the resolution; second by R. Bargabos. Motion unanimously approved.

3. Authorizing the Chairman to Execute Contract Modifications and Modifying the 2015 Adopted County Budget – Motion by R. Bargabos to approve the resolution; second by J. Pinard. Motion unanimously approved.

4. Authorizing the Chairman to Enter Into an Agreement with Catholic Charities of Oneida/Madison Counties and to Modify the 2015 Adopted County Budget – Motion by R. Bargabos to approve the resolution; second by J. Reinhardt. Motion unanimously approved.

5. Authorizing Chairman to Execute Agreement with the New York State Canal Corporation and Modifying the 2015 County Budget - Motion by R. Bargabos to approve the resolution; second by J. Pinard. Motion unanimously approved.

6. Authorizing the Chairman to Enter Into an Agreement with the Dormitory Authority State of New York and Modifying the 2015 County Budget - Motion by J. Reinhardt to approve the resolution; second by J. Pinard. Motion unanimously approved.

7. Approval of Application for Refund and Credit under Section 550 of the Real Property Tax Law – Motion by R. Bargabos to approve the resolution; second by J. Pinard. Motion unanimously approved.

8. Approval of Stipulation and Order of Real Property Taxes in Accordance with Article 7 of the Real Property Tax Law – Motion by J. Reinhardt; second by J. Pinard. Motion unanimously approved.

9. Authorizing the modification of the 2015 Adopted County Budget – Motion by R. Bargabos; second by J. Pinard. Motion unanimously approved.

III. Other Business

There was a brief discussion regarding 2016 budget development and the real property tax cap. M. Scimone noted that the inflationary portion of the tax cap formula is likely to be less than 1% for 2016, which will be the lowest it has been since implementation of the cap.

C. Edick gave an update regarding the challenges and benefits of the new Munis system. It was noted that training was provided to departments and they will be entering their 2016 budget requests in Munis for the first time this year.

IV. Adjournment

1. The next meeting is scheduled for Thursday, July 30, 2015, at 9:00 a.m.

2. Motion by R. Bargabos to adjourn the meeting; second by J. Reinhardt. Motion unanimously approved. Meeting adjourned at 10:11 a.m.

Respectfully submitted,

Cindy J. Edick

Cindy J. Edick
Madison County Treasurer

Madison County
Analysis of
Sales Tax Receipts

Actual Sales Tax Receipts

Distribution Date	2014	2015	Increase/ (Decrease)	%
February 6	$1,324,359	$1,434,464	$110,105	8.31%
February 13	$346,011	$436,487	90,476	26.15%
March 6	1,158,278	1,181,579	23,301	2.01%
March 13	270,812	316,093	45,281	16.72%
April 6	1,484,898	1,505,818	20,920	1.41%
April 13	1,157,711	882,500	(275,211)	(23.77)%
May 6	1,477,216	1,459,979	(17,237)	(1.17)%
May 12	340,797	353,036	12,239	3.59%
June 8	1,467,725	1,493,700	25,975	1.77%
June 12	349,762	361,225	11,463	3.28%
June 30	771,000	779,000	8,000	1.04%
July 1	940,124	949,688	9,564	1.02%
July 13	1,071,907	1,137,241	65,334	6.10%
Total	$12,160,600	$12,290,810	$130,210	1.07%

Madison County
Analysis of
Off Track Betting Revenue

Annual Revenue

2003	$307,643	2009	$119,427
2004	$194,834	2010	$143,045
2005	$250,843	2011	$ 79,383
2006	$228,748	2012	$ 76,249
2007	$176,283	2013	$ 66,954
2008	$149,406	2014	$ 60,904

Year-to-Date Revenue Comparison

thru 7/23/14	thru 7/23/15	(Decrease)	Percent
$30,241	$27,497	($2,744)	(9.07)%

OTB History
1982 - 2015
as of July 23, 2015

Source of Funds	
Capital District OTB	$7,505,586
Interest Income thru May 2009	362,433
Total Source of Funds	$7,868,019
Use of Funds	
Contribution to Correctional Facility Capital Project 1987	$850,000
Transfer to Debt Service to Reduce Annual Tax Levy for Debt Expense - Corr. Fac.	6,263,947
Transfer to Public Safety Comm. Upgrade Reserve	754,072
Total Use of Funds	$7,868,019

Madison County
Actual Medical and Prescription Claims Payments
Fiscal Years 2014 vs. 2015

Medical Claims (Cash Basis)	2014	2015	Increase/ (Decrease)	%
Week ending 1/2	$ 129,230	$ 124,611	$ (4,619)	-3.57%
Week ending 1/9	84,231	31,388	(52,843)	-62.74%
Week ending 1/16	82,044	-	(82,044)	-100.00%
Week ending 1/23	85,741	-	(85,741)	-100.00%
Week ending 1/30	73,678	-	(73,678)	-100.00%
Week ending 2/6	90,215	28,559	(61,656)	-68.34%
Week ending 2/13	215,443	26,132	(189,311)	-87.87%
Week ending 2/20	67,328	16,265	(51,063)	-75.84%
Week ending 2/27	193,627	42,978	(150,649)	-77.80%
Week ending 3/6	125,204	54,850	(70,354)	-56.19%
Week ending 3/13	113,573	27,484	(86,089)	-75.80%
Week ending 3/20	119,690	-	(119,690)	-100.00%
Week ending 3/27	78,694	271,283	192,589	244.73%
Week ending 4/3	57,762	72,639	14,877	25.76%
Week ending 4/10	165,506	30,892	(134,614)	-81.33%
Week ending 4/17	171,921	267,891	95,970	55.82%
Week ending 4/24	47,811	91,622	43,811	91.63%
Week ending 5/1	150,621	56,081	(94,540)	-62.77%
Week ending 5/8	102,242	117,034	14,792	14.47%
Week ending 5/15	144,282	184,071	39,789	27.58%
Week ending 5/22	120,888	328,642	207,754	171.86%
Week ending 5/29	88,712	60,169	(28,543)	-32.17%
Week ending 6/5	62,467	145,431	82,964	132.81%
Week ending 6/12	160,138	67,006	(93,132)	-58.16%
Week ending 6/19	187,061	332,777	145,716	77.90%
Week ending 6/26	141,086	73,368	(67,718)	-48.00%
Week ending 7/3	74,886	50,404	(24,482)	-32.69%
Week ending 7/10	58,897	147,175	88,278	149.89%
Week ending 7/17	164,759	96,687	(68,072)	-41.32%
Total	$ 3,357,737	$ 2,745,439	$ (612,298)	-18.24%

ProAct Prescription Claims	2014	2015	(Decrease)	%
1/1-1/15	$ 85,470	$ 40,373	$ (45,097)	-52.76%
1/16-1/31	86,270	56,976	(29,294)	-33.96%
2/1-2/15	84,877	50,764	(34,113)	-40.19%
2/16-2/28	71,466	43,978	(27,488)	-38.46%
3/1-3/15	72,291	41,935	(30,356)	-41.99%
3/16-3/31	87,175	55,623	(31,552)	-36.19%
4/1-4/15	85,106	47,160	(37,946)	-44.59%
4/16-4/30	93,687	59,489	(34,198)	-36.50%
5/1-5/15	88,798	59,935	(28,863)	-32.50%
5/16-5/31	84,814	47,337	(37,477)	-44.19%
6/1-6/15	73,621	52,425	(21,196)	-28.79%
6/16-6/30	107,337	55,152	(52,185)	-48.62%
Total	$ 1,020,912	$ 611,147	$ (409,765)	-40.14%

CanaRx Prescription Claims	2014	2015	(Decrease)	%
January	$ 2,243	$ 1,182	$ (1,061)	-47.30%
February	1,016	693	(323)	-31.79%
March	2,961	814	(2,147)	-72.51%
April	4,505	1,008	(3,497)	-77.62%
May	1,359	593	(766)	-56.36%
June	2,234	826	(1,408)	-63.03%
Total	$ 14,318	$ 5,116	$ (9,202)	-64.27%

Madison County General Fund
Comparison of Unexpended Surplus Funds
Fiscal Years Ending 2013 vs. 2014

	2013	2014
Ensuing Year's Appropriations (net of interfund transfers)	$ 86,505,141	$ 89,063,370
Unexpended Surplus Funds as of 12/31/xx:		
Assigned Unappropriated	$ 248,057	$ 104,122
Unassigned	3,374,180	12,706,017
Unexpended Surplus Funds as of 12/31/xx	$ 3,622,237	$ 12,810,139
As a Percentage of Ensuing Year's Appropriations	4.19%	14.38%

MADISON COUNTY
BALANCE SHEET - GENERAL FUND
As of December 31, 2010 - 2014

	2010	2011	2012	2013	2014
ASSETS					
Cash and cash equivalents	$ 14,934,023	$ 13,619,745	$ 9,377,384	$ 8,085,325	$ 15,594,114
Taxes receivable, net	8,169,889	7,877,647	8,255,692	8,450,140	8,376,032
Accounts receivable	2,022,504	1,925,190	1,930,150	1,122,956	1,069,918
Due from other funds	6,177,651	6,331,597	6,670,023	6,738,119	8,696,679
State and federal receivables	7,960,623	8,835,492	8,694,280	7,598,988	7,432,623
Inventories	154,098	145,563	137,792	134,085	167,308
Prepaid expenses	743,355	986,220	771,410	849,781	930,549
Total Assets	$ 40,162,143	$ 39,721,454	$ 35,836,731	$ 32,979,394	$ 42,267,223
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 3,016,175	$ 3,256,213	$ 2,967,776	$ 3,086,608	$ 3,667,066
Accrued liabilities	141,916	158,503	242,378	269,602	459,391
Retained percentages	-	8,155	-	-	-
Other liabilities	2,522	2,522	3,036	2,997	2,937
Due to other funds	153,172	60,225	60,542	58,596	493,108
Due to other governments	13,306,687	12,686,333	13,261,342	13,462,194	12,568,987
Deferred inflows	2,540,436	2,364,920	2,631,193	2,558,225	2,775,461
Total Liabilities	19,160,908	18,536,871	19,166,267	19,438,222	19,966,950
Fund Balances:					
Nonspendable	897,453	1,131,783	909,202	983,866	1,097,857
Restricted	2,924,498	3,008,364	3,167,605	3,835,069	4,792,277
Assigned	7,294,282	6,644,587	7,286,676	5,348,057	3,704,122
Unassigned	9,885,002	10,399,849	5,306,981	3,374,180	12,706,017
Total Fund Balances	21,001,235	21,184,583	16,670,464	13,541,172	22,300,273
Total Liabilities and Fund Balances	$ 40,162,143	$ 39,721,454	$ 35,836,731	$ 32,979,394	$ 42,267,223

MADISON COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND
For the Years Ended December 31, 2010 - 2014

	2010	2011	2012	2013	2014
REVENUES					
Real property taxes	$ 27,803,727	$ 29,060,888	$ 28,860,018	$ 30,039,163	$ 32,335,667
Real property tax items	1,325,814	1,349,941	1,288,768	1,424,061	1,363,931
Non-property tax items	22,891,420	23,524,592	24,406,017	25,632,786	26,332,041
Departmental income	9,025,633	8,401,212	6,941,487	5,934,874	6,187,413
Intergovernmental charges	290,575	465,534	282,869	235,324	228,886
Use of money and property	218,972	154,404	98,818	63,293	88,414
Licenses and permits	11,457	14,995	16,338	19,884	14,453
Fines and forfeitures	201,750	182,051	170,998	138,629	140,769
Sale of property and compensation for loss	1,038,752	1,119,315	1,354,571	1,136,601	1,510,055
Miscellaneous local sources	1,673,649	2,007,420	2,001,196	2,494,442	2,078,437
Interfund	1,860,186	1,817,222	2,042,865	1,873,502	1,765,191
State aid	13,428,746	11,717,049	10,528,930	11,535,519	25,038,240
Federal aid	8,426,265	8,689,306	8,174,639	7,977,872	7,952,032
Total Revenues	88,196,946	88,503,929	86,167,514	88,505,950	105,035,529
EXPENDITURES					
General government support	19,532,053	20,150,748	20,499,409	21,551,143	22,297,265
Education	5,141,256	5,047,373	4,838,780	4,640,425	4,310,542
Public safety	10,599,443	11,233,902	12,657,804	13,051,625	14,202,727
Health	10,997,566	10,135,159	8,334,674	8,319,618	7,482,066
Transportation	955,138	835,264	417,442	256,025	229,854
Economic assistance and opportunity	25,725,882	26,730,556	27,810,567	29,534,600	29,921,927
Culture and recreation	620,583	674,883	587,787	572,789	604,279
Home and community services	1,246,693	1,185,686	1,174,431	1,198,487	1,231,531
Unallocated employee benefits	2,492,760	2,676,243	4,163,062	3,169,772	2,762,423
Total Expenditures	77,311,374	78,669,814	80,483,956	82,294,484	83,042,614
Excess of revenues over expenditures	10,885,572	9,834,115	5,683,558	6,211,466	21,992,915
OTHER FINANCING SOURCES (USES)					
Transfers in	25,000	20,000	20,000	20,000	198,937
Transfers out	(10,027,181)	(9,670,767)	(10,217,677)	(9,360,758)	(13,432,751)
Total other financing sources (uses)	(10,002,181)	(9,650,767)	(10,197,677)	(9,340,758)	(13,233,814)
Net change in fund balances	883,391	183,348	(4,514,119)	(3,129,292)	8,759,101
Fund balances at beginning of year	20,117,844	21,001,235	21,184,583	16,670,464	13,541,172
Fund balances at end of year	$ 21,001,235	$ 21,184,583	$ 16,670,464	$ 13,541,172	$ 22,300,273

RESOLUTION NO. 1

AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT WITH NEW YORK STATE DEPARTMENT OF HEALTH FOR THE ADMINISTRATION OF EARLY INTERVENTION AND MODIFYING THE 2015 COUNTY BUDGET

WHEREAS, Madison County Public Health Department, through the Preventive Health Programs, has administered the Early Intervention Program, which is a program to assist families of children ages 0-2 years with developmental delays by determining appropriate services for these children; and

WHEREAS, the New York State Department of Health has devoted much time to implement this program on the local level in an effort to assure continuity of care for all children who meet the criteria; and

WHEREAS, grant funds have once again been made available with funding being provided as follows:

Awarding Agency:	U.S. Dept. of Education/U.S. Dept. of Health & Human Sv
Pass-through Agency:	New York State Department of Health
Catalog #:	84.181
Program Name:	Early Intervention Administration
Grant Extension:	October 1, 2015 – September 30, 2016
Contract #:	C-027488
Federal Funds:	100%
Grant Total:	$29,655

WHEREAS, the Health and Human Services Committee has reviewed this grant renewal and finds it to be appropriate;

NOW, THEREFORE BE IT RESOLVED, that the Chairman of the Board of Supervisors be and is hereby authorized to enter into an agreement between Madison County and the New York State Department of Health, as is on file with the Clerk of the Board; and

BE IT FURTHER RESOLVED, that the 2015 Adopted County budget be modified as follows:

Public Health Department
A2961 Early Intervention

		From	To
Expense			
541025	EI Grant Expenses	$ 182	$ 678
	Control Total		$ 496
Revenue			
444890	Federal Aid EI Grant	$ 25,131	$25,627
	Control Total		$ 496

Dated: August 11, 2015

Alexander Stepanski, Chairman
Health and Human Services Committee

John A. Reinhardt, Chairman
Finance Ways & Means Committee

RESOLUTION NO. 2

MAINTAINING THE INCREASE IN THE RATE OF TAXES ON SALES AND USES OF TANGIBLE PERSONAL PROPERTY AND OF CERTAIN SERVICES, ON OCCUPANCY OF HOTEL ROOMS AND ON AMUSEMENT CHARGES PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK.

WHEREAS, the Finance, Ways and Means Committee has, at the request of the Board of Supervisors, reviewed, analyzed and deliberated the merits of maintaining the rate of the County Local Sales and Compensating Use Tax at four percent (4%)(raised from 3% in 2004); and

WHEREAS, the Finance, Ways and Means Committee has determined that it is in the best interests of the residents of Madison County to maintain the rate of the County Local Sales and Compensating Use Tax at four percent (4%) in order to mitigate the aforementioned impacts rather than raising property taxes; and

NOW, THEREFORE BE IT RESOLVED, by the Board of Supervisors of the County of Madison as follows:

SECTION 1. Section 4-A of Resolution No. 156, enacted by the Board of Supervisors of the County of Madison on December 15, 1967, imposing sales and compensating use taxes, is amended to read as follows:

"SECTION 4-A. Imposition of additional rate of sales and compensating use taxes.

Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and there shall be paid an additional one percent rate of such sales and compensating use taxes, for the period beginning June 1, 2004, and ending November 30, 2017. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this resolution relating or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section."

SECTION 2. Paragraph (c) of Subdivision (1) of Section 11 (Exemptions from use tax) of Resolution No. 156, enacted by the Board of Supervisors of the County of Madison on December 15, 1967, imposing sales and use taxes, is amended to read as follows:

"(c) In respect to the additional tax of one percent imposed for the period beginning June 1, 2004, and ending November 30, 2017, in respect to the use of property used by the purchaser in this county prior to June 1, 2004."

SECTION 3. This enactment shall take effect December 1, 2015.

Dated: August 11, 2015

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John A. Reinhardt, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. 3

AUTHORIZING THE CHAIRMAN TO EXECUTE AN AGREEMENT WITH THE TOWN OF HAMILTON FOR TAX COLLECTION

WHEREAS, the Town of Hamilton wishes to have the Madison County Treasurer collect real property taxes for the Town, jointly and concurrently with the tax collecting officer as authorized by Real Property Tax Law §578 (2) (a) and §578 (2) (b); and

WHEREAS, the Madison County Treasurer has the ability and the expertise to collect said real property taxes on behalf of the Town; and

WHEREAS, the county taxpayers will benefit by an expansion of their options to pay their taxes; and

WHEREAS, both the Town and the Madison County Treasurer's office will achieve financial and labor savings by undertaking this shared tax collection service;

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board of Supervisors be and is hereby authorized to enter into an agreement with the Town of Hamilton in the form as is on file with the Clerk of the Board.

Dated: August 11, 2015

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John A. Reinhardt, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. 4

AUTHORIZING THE CHAIRMAN TO EXECUTE AN AGREEMENT WITH THE TOWN OF LINCOLN FOR TAX COLLECTION

WHEREAS, the Town of Lincoln wishes to have the Madison County Treasurer collect real property taxes for the Town, jointly and concurrently with the tax collecting officer as authorized by Real Property Tax Law §578 (2) (a) and §578 (2) (b); and

WHEREAS, the Madison County Treasurer has the ability and the expertise to collect said real property taxes on behalf of the Town; and

WHEREAS, the county taxpayers will benefit by an expansion of their options to pay their taxes; and

WHEREAS, both the Town and the Madison County Treasurer's office will achieve financial and labor savings by undertaking this shared tax collection service;

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board of Supervisors be and is hereby authorized to enter into an agreement with the Town of Lincoln in the form as is on file with the Clerk of the Board.

Dated: August 11, 2015

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John A. Reinhardt, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. 5

APPROVAL OF APPLICATION FOR REFUND AND CREDIT UNDER SECTION 550 OF THE REAL PROPERTY TAX LAW

WHEREAS, the following application for refund or credit of real property taxes was made in accordance with Section 550 (2) (h) of the Real Property Tax Law,

Utica Park LLC 18 Roosevelt Ave Larchmont NY 10538	Tax Map #153.83-1-12 Village of Hamilton

WHEREAS, the 2014-15 School Taxes were assessed and Utica Park LLC paid them with a check to Hamilton School district; and

WHEREAS, the check was returned to the school for insufficient funds and the Hamilton School District voided the receipt; and

WHEREAS, the bank on its own initiative redeposited the check and the check cleared; and

WHEREAS, the Hamilton School District never reissued the receipt and returned the school tax to Madison County as unpaid. In addition, the school tax was relevied onto the 2015 Town and County tax bill and the entire bill was paid to the Madison County Treasurer; and

WHEREAS, the Director of Real Property Tax Services recommends the approval of this application;

NOW, THEREFORE, BE IT RESOLVED, that the Madison County Treasurer be authorized to refund to Utica Park LLC $1,469.08 for the 2014-15 relevied school tax.

Dated: August 11, 2015

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John A. Reinhardt, Chairman
Finance, Ways, & Means Committee

RESOLUTION NO. 6

AUTHORIZING THE MODIFICATION OF THE 2015 ADOPTED COUNTY BUDGET

RESOLVED, that the 2015 Adopted County budget be modified as follows:

Modification No. 1
Capital Projects Fund

1624 COB Renovations	From	To
Expense		
H162410 529400 General Contractor Expense	$-0-	$298,280
H162410 529410 Electrical Expense	-0-	60,200
H162410 529420 HVAC Expense	-0-	66,000
H162410 529430 Architectural Expense	-0-	5,000
Control Total		$429,480
Revenue		
H162410 450312 Contribution from General Fund	$-0-	$429,480
Control Total		$429,480

General Fund

9950 Transfer to Capital Projects Fund		
Expense		
A995099 594203 Transfer to Capital Projects Fund	$-0-	$429,480
Control Total		$429,480
Fund Balance		
A300599 Budgetary Fund Balance Unreserved (A)	$5,498,308	$5,770,006
A300599 Budgetary Fund Balance Unreserved (B)	5,770,006	5,874,195
Totals	$11,268,314	$11,644,201
Control Sub Total		$375,887
1620 County Buildings		
Revenue		
A162010 488001 Approp of Bldg Improvement Rsv (C)	$3,335	$56,928
Control Sub Total		$53,593
Control Total		$429,480

(A) $271,698 from allocation of $11 million for DSS & COB building projects
(B) $104,189 carried forward from remaining 2014 appropriation for bldg renovation
(C) $53,593 from Building Improvements Reserve Fund, leaving a Reserve balance of $146,452

Modification No. 2
General Fund

8020 Planning	From	To
Expense		

A802080 511000 Personal Services	$318,933	$300,354
A802080 544010 Municipal Utility Expenses	20,000	40,000
A802080 582100 Social Security Expense	24,399	22,978

9030 Social Security & Medicare Expense

Expense		
A903090 582100 Social Security Expense	1,561,895	1,560,474
A903090 581301 Allocation Social Security	(1,561,895)	(1,560,474)
Control Totals	$363,332	$363,332

Modification No. 3
Capital Projects Fund

6430 Agricultural & Renewable Energy Park	From	To
Expense		
H643060 529800 Water Pipeline Construction	$-0-	$3,973,000
H643060 529801 Legal & Administrative Expense	-0-	219,000
H643060 529802 Engineering Expense	-0-	725,000
H643060 529803 Contingency	-0-	383,000
Totals	$-0-	$5,300,000
Control Total		$5,300,000
Revenue		
H643060 457100 Serial Bonds	$-0-	$4,000,000
H643060 457300 Bond Anticipation Notes	-0-	1,300,000
Totals	$-0-	$5,300,000
Control Total		$5,300,000

Modification No. 4
Enterprise Environmental Landfill Fund

8164 Environmental Control (Landfill)	From	To
Expense		
EE816480 542140 Misc. Engineering	$115,993	$125,993
EE816480 542175 Professional Legal Counsel	86,248	91,248
Totals	$202,241	$217,241
Control Total		$15,000

8176 Landfill Utilities Gas to Energy

Revenue		
EE817680 488017 Approp. of Gas to Energy Reserve	$20,000	$35,000
Control Total		$15,000

Dated: August 11, 2015

John A. Reinhardt, Chairman
Finance, Ways and Means Committee

DRAFT-7/28/2015

RESOLUTION NO. 7

AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT WITH TOSKI & CO, P.C.

WHEREAS, the County currently has an agreement with Toski & Co, P.C., for annual independent auditing services, to include the Federal Single Audit of financial assistance awards; and

WHEREAS, as part of the Federal Single Audit, the County is required to prepare an audited financial statement in accordance with GASB Pronouncement No. 34; and

WHEREAS, preparation of the GASB 34 financial statement requires a complex conversion from a fund-level, modified accrual basis to a government-wide, full accrual basis; and

WHEREAS, the Treasurer's Office has prepared its own GASB 34 conversion entries and financial statements since implementation of this pronouncement beginning with fiscal year ending December 31, 2003; and

WHEREAS, the deadline for filing the Federal Single Audit is September 30 each year, no extensions are offered for any circumstances, and failure to file may result in suspension of Federal Aid; and

WHEREAS, due to the complexity of the GASB 34 conversion, along with the many other duties required of the Treasurer's Office, the County's Federal Single Audit is generally not finalized until a day or two before the September 30 deadline; and

WHEREAS, although the Treasurer's Office staff possesses the knowledge and ability to perform the GASB 34 conversion in-house, time constraints for completing the required financial statements for fiscal year ending December 31, 2014 are such that the County may not be able to meet the September 30, 2015 Federal Single Audit deadline; and

WHEREAS, many other New York State counties receive outside assistance with their GASB 34 financials on an annual basis; and

WHEREAS, Toski & Co., P.C. performs such services for many of their other municipal clients; and

WHEREAS, Toski & Co., P.C. has submitted a proposal to provide GASB 34 conversion assistance at a cost of $xx,xxx for the financial statements for fiscal year ending December 31, 2014; and

WHEREAS, the need for such outside assistance was contemplated in the 2015 Adopted County Budget, and adequate appropriations are included in account A132510 542020 Single Audit Expense.

NOW, THEREFORE, BE IT RESOLVED that the Chairman of the Board of Supervisors be and hereby is authorized to enter into an agreement with Toski & Co, P.C., for professional auditing services, as is on file with the Clerk of the Board of Supervisors.

Dated: August 11, 2015

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John A. Reinhardt, Chairman
Finance, Ways and Means Committee