

FINANCE WAYS & MEANS COMMITTEE
Meeting Agenda – Wednesday, June 26, 2013
Immediately Following A & O Committee Meeting (Approx. 9:30 a.m.)
(Supervisors Large Conference Room)

9:30 a.m. Call meeting to order

Approval of Minutes:

- **May 31, 2013**

9:35 a.m. County Treasurer – Cindy Edick

- **Treasurer's Reports 1-4**

9:45 a.m. Resolutions:

- 1. Authorizing the County to Accept a Grant from the New York State Department of Labor's Hazard Abatement Board and Modifying the 2013 County Budget.**
- 2. Authorizing the Chairman to Enter into an Agreement with Consumer Services of Madison County, NY and Modifying the 2013 County Budget.**
- 3. Authorizing the Chairman to Enter into an Agreement with NYS Division of Homeland Security and Emergency Services.**
- 4. Authorizing the Chairman to Enter into an Agreement for Asbestos Abatement Services.**
- 5. Authorizing the Chairman to Enter into an Agreement for Air Quality Monitoring Services.**
- 6. Authorizing the Chairman to Execute an Agreement for Lien and Title Search Services.**
- 7. Authorizing the Cancellation of a 2010-2013 Town and County Taxes Including Village and School Relevies.**
- 8. Establishing a Fund Balance Policy for the County's General Fund.**
- 9. Modifying Budget Transfer Procedures.**
- 10. Authorizing the Modification of the 2013 County Budget. (Bundle)**

Any other business

Next Meeting

Adjourn

MINUTES
FINANCE, WAYS AND MEANS COMMITTEE
May 31, 2013

Present:

Committee: J. Reinhardt, R. Cary, P. Suits

County Staff: C. Edick, S. Makarchuk, M. Scimone, S. Trexler

Absent: R. Bargabos, R. Bono

A quorum being present, J. Reinhardt called the meeting to order at 9:03 a.m.

I. Approval of Minutes

Motion by P. Suits to approve the minutes of the May 2, 2013 meeting; second by R. Cary. Motion unanimously approved.

II. Treasurer's Report

C. Edick reviewed an Analysis of Sales Tax Receipts, Analysis of Off-Track Betting Revenue, Analysis of Local Vehicle Use Tax Revenue, and Medical and Prescription Claims Payments.

III. Resolutions

1. Accepting Grant Funds from United Healthcare to Assist with Healthy Choices Workshop and Modifying the 2013 Budget – Motion by P. Suits to approve the resolution; second by R. Cary. Motion unanimously approved.
2. Authorizing the Modification of the 2013 Adopted Budget – Motion by R. Cary to approve the resolution; second by P. Suits. Motion unanimously approved.
3. Authorizing the Chairman of the Board of Supervisors to Enter into an Agreement with the New York State Division of Homeland Security and Emergency Services, Office of Interoperability and Emergency Communications and Modifying the 2013 County Budget – Motion by P. Suits to approve the resolution; second by R. Cary. Motion unanimously approved.
4. Authorizing the Chairman to Enter into an Agreement for Property Evaluation Services – Motion by R. Cary to approve the resolution; second by P. Suits. Motion by R. Cary to amend the resolution to include the specific property address and tax map number; second by P. Suits. Motion to amend the resolution unanimously approved. Motion to approve the resolution as amended unanimously approved.
5. Authorizing the Chairman to Enter into an Agreement for Auctioneer Services - Motion by P. Suits to approve the resolution; second by R. Cary. Motion unanimously approved.
6. Authorizing the Modification of the 2013 Adopted County Budget – Motion by R. Cary to approve the resolution; second by P. Suits. Motion unanimously approved.
7. Authorizing the Modification of the 2013 Adopted County Budget – Motion by P. Suits to approve the resolution; second by R. Cary. Motion unanimously approved.

IV. Other Business

1. There was a brief discussion regarding the financial implications of the agreement between the State, Madison & Oneida counties, and the Oneida Indian Nation.

V. Adjournment

1. The next regular meeting is scheduled for Wednesday, June 26, 2013, following the Administration and Oversight Committee meeting.
2. Motion by R. Cary to adjourn the meeting; second by P. Suits. Motion unanimously approved. Meeting adjourned at 10:02 a.m.

Respectfully submitted,



Cindy J. Edick
Madison County Treasurer

**Madison County
Analysis of
Sales Tax Receipts**

Actual Sales Tax Receipts

<u>Month Received</u>	<u>2012</u>	<u>2013</u>	<u>Increase</u>	<u>%</u>
February	\$1,568,169	\$1,642,525	\$74,356	4.74%
March	1,365,264	1,475,945	110,681	8.11%
April	2,501,039	2,656,719	155,680	6.22%
May	1,696,496	1,759,549	63,053	3.72%
June	<u>1,632,933</u>	<u>1,771,808</u>	<u>138,875</u>	<u>8.50%</u>
Total	<u>\$8,763,901</u>	<u>\$9,306,546</u>	<u>\$542,645</u>	<u>6.19%</u>

Note:

The June amounts represent only 2 of the 3 distributions expected for the month.
The third distribution is scheduled for June 28th.

**Madison County
Analysis of
Off Track Betting Revenue**

Annual Revenue

2001	\$396,673	2007	\$176,283
2002	\$363,244	2008	\$149,406
2003	\$307,643	2009	\$119,427
2004	\$194,834	2010	\$143,045
2005	\$250,843	2011	\$79,383
2006	\$228,748	2012	\$76,249

Year-to-Date Revenue Comparison

<u>thru</u> <u>6/18/12</u>	<u>thru</u> <u>6/18/13</u>	<u>(Decrease)</u>	<u>Percent</u>
<u>\$33,250</u>	<u>\$31,932</u>	<u>(\$1,318)</u>	<u>(3.96)%</u>

**OTB History
1982 - 2013
as of June 18, 2013**

Source of Funds

Capital District OTB	\$7,382,163
Interest Income thru May 2009	<u>362,433</u>
Total Source of Funds	<u>\$7,744,596</u>

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	<u>630,649</u>
Total Use of Funds	<u>\$7,744,596</u>

**County Road Fund
Analysis of
Local Vehicle Use Tax Revenue
as of June 18, 2013**

Actual Receipts 2012

3/12/13 Received for 1/13	\$ 27,411.67
3/18/13 Received for 2/13	32,210.00
5/1/13 Received for 3/13	39,460.00
5/17/13 Received for 4/13	45,315.00
Total Receipts	<u>\$144,396.67</u>

Less Deferred Revenue (72,198.34)

Total Actual Revenue \$ 72,198.33

Transfer From Deferred Revenue

1/13 Deferred Revenue from 1/12	\$ 13,765.00	
2/13 Deferred Revenue from 2/12	17,002.50	
3/13 Deferred Revenue from 3/12	19,700.00	
4/13 Deferred Revenue from 4/12	<u>20,387.50</u>	\$ 70,855.00

Subtotal 2013 Vehicle Use Tax and 2012 Deferred Vehicle Tax Deferred Revenue \$ 143,053.33

Estimated Receipts & Deferred Revenue

Estimated Local Vehicle Use Tax thru 12/31/2013	\$137,303.00	
Deferred Revenue from Fiscal Year 2012	<u>135,612.51</u>	
Subtotal Estimated Receipts and Deferred Revenue		<u>272,915.51</u>

Estimated Grand Total Fiscal Year 2013 \$ 415,968.84

Less 2013 Budget Estimate (415,000.00)

Estimated Surplus of Revenue Over 2013 Budget Estimate \$ 968.84

Madison County
Actual Medical and Prescription Claims Payments
Fiscal Years 2012 vs. 2013

<u>Medical Claims</u>	<u>2012</u>	<u>2013</u>	<u>Increase/ (Decrease)</u>	<u>%</u>
Week ending 1/4	\$ 65,429	\$ 90,037	\$ 24,608	37.61%
Week ending 1/11	46,094	153,583	107,489	233.20%
Week ending 1/18	102,253	129,243	26,990	26.40%
Week ending 1/25	61,416	61,186	(230)	-0.37%
Week ending 2/1	55,584	101,421	45,837	82.46%
Week ending 2/8	84,788	77,542	(7,246)	-8.55%
Week ending 2/15	94,384	163,489	69,105	73.22%
Week ending 2/22	88,794	67,598	(21,196)	-23.87%
Week ending 3/1	140,888	74,766	(66,122)	-46.93%
Week ending 3/8	104,958	142,682	37,724	35.94%
Week ending 3/15	116,219	134,881	18,662	16.06%
Week ending 3/22	180,443	164,597	(15,846)	-8.78%
Week ending 3/29	82,358	164,395	82,037	99.61%
Week ending 4/5	95,177	114,216	19,039	20.00%
Week ending 4/12	107,087	237,433	130,346	121.72%
Week ending 4/19	45,755	131,350	85,595	187.07%
Week ending 4/26	18,350	138,636	120,286	655.51%
Week ending 5/3	138,188	59,984	(78,204)	-56.59%
Week ending 5/10	149,668	95,120	(54,548)	-36.45%
Week ending 5/17	68,982	143,008	74,026	107.31%
Week ending 5/24	90,648	99,389	8,741	9.64%
Week ending 5/31	81,373	94,170	12,797	15.73%
Week ending 6/7	188,480	89,995	(98,485)	-52.25%
Week ending 6/14	144,171	109,720	(34,451)	-23.90%
Total	\$ 2,351,487	\$ 2,838,441	\$ 486,954	20.71%

<u>ProAct Prescription Claims</u>	<u>2012</u>	<u>2013</u>	<u>Increase/ (Decrease)</u>	<u>%</u>
1/1-1/15	\$ 58,118	\$ 69,155	\$ 11,037	18.99%
1/16-1/31	71,581	89,676	18,095	25.28%
2/1-2/15	75,197	73,530	(1,667)	-2.22%
2/16-2/28	77,254	83,045	5,791	7.50%
3/1-3/15	79,252	80,336	1,084	1.37%
3/16-3/31	91,306	69,560	(21,746)	-23.82%
4/1-4/15	66,055	85,513	19,458	29.46%
4/16-4/30	74,497	86,071	11,574	15.54%
5/1-5/15	91,170	82,382	(8,788)	-9.64%
5/16-5/31	79,591	101,246	21,655	27.21%
Total	\$ 764,021	\$ 820,514	\$ 56,493	7.39%

<u>CanaRx Prescription Claims</u>	2012	2013	(Decrease)	%
January	\$ 2,335	\$ 2,207	\$ (128)	-5.48%
February	3,773	2,223	(1,550)	-41.08%
March	3,289	1,434	(1,855)	-56.40%
April	2,925	2,737	(188)	-6.43%
May	2,956	2,206	(750)	-25.37%
Total	<u>\$ 15,278</u>	<u>\$ 10,807</u>	<u>\$ (4,471)</u>	<u>-29.26%</u>

RESOLUTION NO. 1

AUTHORIZING THE COUNTY TO ACCEPT A GRANT FROM THE NEW YORK STATE DEPARTMENT OF LABOR'S HAZARD ABATEMENT BOARD AND MODIFYING THE 2013 COUNTY BUDGET

WHEREAS, the Personnel Department applied for and was awarded a grant in the amount of \$14,266 from the New York State Department of Labor's Hazard Abatement Board; and

WHEREAS, said grant will provide funding for employee safety training during the grant period, August 1, 2013 through July 31, 2014; and

WHEREAS, the Government Operations Committee has reviewed the award and recommends that the County accept this funding,

NOW, THEREFORE BE IT RESOLVED that the Board of Supervisors does hereby authorize the County to participate in the grant and accept the grant funding in the sum of \$14,266; and

BE IT FURTHER RESOLVED that the Chairman of the Board be and hereby is authorized to execute certain documents as required by the New York State Department of Labor to participate in the grant and receive reimbursements under the grant for the grant period of August 1, 2013 through July 31, 2014; and

BE IT FURTHER RESOLVED that the 2013 County Budget be modified as follows:

General Fund

1430 Personnel & Civil Service

Revenue

	<u>From</u>	<u>To</u>
A3389.2520 St. Aid DOL HAB Grant 2013-14	-0-	\$14,266
Control Total		<u>\$14,266</u>

Expense

A1430.4207 HAB Grant Expense 2013-14	-0-	\$14,266
Control Total		<u>\$14,266</u>

DATED: July 9, 2013

Daniel S. Degear, Chairman
Government Operations Committee

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

RESOLUTION NO. 2

**AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT WITH
CONSUMER SERVICES OF MADISON COUNTY, INC. AND MODIFYING THE 2013 COUNTY
BUDGET**

WHEREAS, the County of Madison desires to contract with Consumer Services of Madison County, Inc. to provide a Personalized Recovery Oriented Services (PROS) Clinic for seriously and persistently mentally ill adults; and

WHEREAS, the NYS Office of Mental Health is making funds available in 100% State Aid in the amount of \$150,503 (There is no Madison County appropriation); and

WHEREAS, it is understood that any reduction in State funding will result in a commensurate reduction in agency funding; and

WHEREAS, this agreement has been reviewed and approved by the Social and Mental Health Services Committee; and

NOW, THEREFORE, BE IT RESOLVED that the 2013 Adopted County Budget be modified as follows:

General Fund

4326 Mental Health – Consumer Services

Revenue

	<u>From</u>	<u>To</u>
A3490.8013 State Aid - PROS	\$ -0-	<u>\$150,503</u>
Control Total		<u>\$150,503</u>

Expense

A4326.42709 PROS CLINIC	\$ -0 -	<u>\$ 150,503</u>
Control Total		<u>\$ 150,503</u>

BE IT FURTHER RESOLVED, that the Chairman of the Board of Supervisors be and is hereby authorized to enter into an agreement, copy of which is on file with the Clerk of this Board, on behalf of the County of Madison with Consumers Services of Madison County, Inc.

DATED: July 9, 2013

John Salka, Chairman
Social & Mental Health Services Committee

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

RESOLUTION NO. 3

**AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT
WITH THE NYS DIVISION OF HOMELAND SECURITY AND EMERGENCY SERVICES**

WHEREAS, Madison County has been awarded a grant for \$27,500 by the New York State Division of Homeland Security and Emergency Services (DHSES) from appropriations authorized by Congress under the FY 2013 State Homeland Security Program (SHSP), administered by the Federal Emergency Management Agency, and

WHEREAS, these funds will provide 100% federal reimbursement of eligible costs incurred in the effort to support planning, equipment, training and exercise needs associated with preparedness and prevention activities for terrorist events using weapons of mass destruction as well as to support a range of homeland security capabilities to address other hazards to Madison County, and this grant program is described as follows:

Awarding Agency:	Federal Department of Homeland Security
Pass Thru. Agency:	NYS Division of Homeland Security and Emergency Services
Catalogue #	CFDA# 97.067
Program Name	State Homeland Security Program (SHSP)
Grant Period:	09/01/2013 to 08/31/2015
Contract #	TBA
Federal Funds:	100%
Grant Total:	\$27,500

NOW THEREFORE BE IT RESOLVED, that the Chairman of the Board of Supervisors be authorized to enter into an agreement with the NYS Office of Homeland Security a copy of which is on file with the Clerk of the Board, and

BE IT FURTHER RESOLVED, that the 2013 Adopted County Budget be modified as follows:

General Fund

3645-Homeland Security

Expense

	<u>From</u>	<u>To</u>
A3645.4066 FY 2013 Homeland Security Grant-(Sheriff)	\$ 0	<u>\$27,500</u>
Control Total		<u>\$27,500</u>

Revenue

A4306.1095 Fed Aid-FY 2013 Homeland Security Grant (Sheriff)	\$ 0	<u>\$27,500</u>
Control Total		<u>\$27,500</u>

DATED: July 9, 2013

Roger D. Bradstreet, Sr., Chairman
Criminal Justice, Public Safety and
Telecommunications Committee

John A Reinhardt, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. 4

**AUTHORIZING THE CHAIRMAN TO ENTER INTO
AN AGREEMENT FOR ASBESTOS ABATEMENT SERVICES**

WHEREAS, a property situated in the Village of Canastota is eligible for foreclosure due to non-payment of delinquent real property taxes; and

WHEREAS, this property is located at 450 NE Canal Street and is identified by tax map #36.56-1-9; and

WHEREAS, Madison County has received numerous complaints regarding the condition of the property because it is filled with mold and has been unkempt for many years; and

WHEREAS, the County wishes to clean-up this property so it may be sold at public auction and returned to the tax rolls; and

WHEREAS, the County has received a pre-demolition asbestos survey report stating that there is asbestos siding and asbestos in the front entry way; and

WHEREAS, the Madison County Treasurer's Office has received quotes for the asbestos abatement of the house; and

WHEREAS, CRAL Contracting, Inc. submitted the most favorable quote in the amount of \$5,400.00; and

WHEREAS, CRAL Contracting, Inc. has the professional licenses and expertise to perform the asbestos abatement.

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board of Supervisors be and hereby is authorized to enter into an agreement with CRAL Contracting, Inc. for asbestos abatement services at 450 NE Canal Street in Canastota, NY, a copy of which is on file with the Clerk of the Board.

Dated:
July 9, 2013

Ralph Monforte, Chairman
Planning, Economic Development,
Environmental & Intergovernmental
Affairs Committee

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

RESOLUTION NO. 5

**AUTHORIZING THE CHAIRMAN TO ENTER INTO
AN AGREEMENT FOR AIR QUALITY MONITORING SERVICES**

WHEREAS, a property situated in the Village of Canastota is eligible for foreclosure due to non-payment of delinquent real property taxes; and

WHEREAS, this property is located at 450 NE Canal Street and is identified by tax map #36.56-1-9; and

WHEREAS, Madison County has received numerous complaints regarding the condition of the property because it is filled with mold and has been unkempt for many years; and

WHEREAS, the County wishes to clean-up this property so it may be sold at public auction and returned to the tax rolls; and

WHEREAS, the County has received a pre-demolition asbestos survey report stating that there is asbestos siding and asbestos in the front entry way; and

WHEREAS, with an asbestos abatement project, there is a need for air quality monitoring; and

WHEREAS, the Madison County Treasurer's Office has received 3 proposals for air quality monitoring; and

WHEREAS, Envirollogic of New York, Inc. has submitted the lowest proposal for air quality monitoring for the asbestos abatement project in the amount of \$560,

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board of Supervisors be and hereby is authorized to enter into an agreement with Envirollogic of New York, Inc. for air quality monitoring services at 450 NE Canal Street in Canastota, NY, a copy of which is on file with the Clerk of the Board.

Dated:
July 9, 2013

Ralph Monforte, Chairman
Planning, Economic Development,
Environmental & Intergovernmental
Affairs Committee

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

RESOLUTION NO. 6

**AUTHORIZING THE CHAIRMAN TO EXECUTE AN AGREEMENT FOR LIEN
AND TITLE SEARCH SERVICES**

WHEREAS, Madison County Treasurer is required, in connection with Article 11 of the New York State Real Property Tax Law In Rem Foreclosure Proceeding, to serve Petitions and Notices of Foreclosure to lien holders of record; and

WHEREAS, there are approximately 560 parcels that are currently in the foreclosure process; and

WHEREAS, Allied American Abstract Corporation and Leatherstocking Abstract Corporation has submitted a bid proposal for performing the required services of providing lien searches, bankruptcy searches and updating lien searches prior to Madison County taking title;

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board be authorized to execute an agreement with Allied American Abstract Corporation and Leatherstocking Abstract Corporation, as is on file with the Clerk of the Board of Supervisors.

Dated: July 11, 2013

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

RESOLUTION NO. 7

**AUTHORIZING THE CANCELLATION OF A
2010-2013 TOWN AND COUNTY TAXES
INCLUDING VILLAGE AND SCHOOL RELEVIES**

WHEREAS, the Madison County Treasurer's Office has researched a parcel identified by MAP# 35.8-1-8.-1 located in the Village of Canastota; and

WHEREAS, the parcel has no land attached to it and is for a small billboard that cannot be seen from the roadway during the spring and summer due to the tree line; and

WHEREAS, the bridge crossing the stream has washed out and the adjacent property is owned by the Oneida Indian Nation; and

WHEREAS, the stream water is protected by the United State Environmental Protection Agency and cannot be disturbed, and the Oneida Indian Nation will not allow any other access to the billboard and will not allow the shrub to be cut; and

WHEREAS, all power to the billboard has been removed; and

WHEREAS, Madison County filed a deed to take title to the property for the 2010 taxes and the parcel has been removed from the tax rolls so no other taxes will be assessed;

NOW, THEREFORE, BE IT RESOLVED, that the Madison County Treasurer be and is hereby directed to cancel the 2010-2013 Town and County taxes, including village and school relevies, and also including interest and penalties, totaling \$1,990.35.

Dated:
July 9, 2013

John A Reinhardt, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. 8

**ESTABLISHING A FUND BALANCE POLICY
FOR THE COUNTY'S GENERAL FUND**

WHEREAS, a key measure of a local government's financial condition is its level of fund balance, which represents resources remaining from prior fiscal years; and

WHEREAS, the level of unexpended surplus funds is particularly important, as this represents the amount available to manage emergencies, contend with revenue shortfalls, and other unanticipated occurrences; and

WHEREAS, the County desires to formalize its practice of maintaining a reasonable level of unexpended surplus funds; and

WHEREAS, the NYS Government Finance Officers Association, the NYS Comptroller's Office, and the County's credit rating agencies also recommend the adoption of a fund balance policy; and

WHEREAS, the Finance, Ways and Means Committee has reviewed and approved of this policy.

NOW, THEREFORE, BE IT RESOLVED that the Madison County Fund Balance Policy, as is on file with the Clerk of the Board, is hereby authorized by the Board of Supervisors effective immediately.

Dated: July 9, 2013

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

Madison County Fund Balance Policy

Purpose

Madison County government is responsible for the appropriate accounting of public funds, the sound management of municipal finances, and the adequate funding of services desired by the public. This fund balance policy is meant to help the County maintain a prudent level of financial resources to provide essential services, maintain sufficient cash flow, and manage unanticipated occurrences.

Background

The New York State Office of the State Comptroller and the New York State Government Finance Officers Association recommend that local governments establish a policy to maintain reasonable levels of unexpended surplus funds in their General Funds to hedge against unanticipated expenditures and/or revenue shortfalls, without withholding funds that could otherwise be put to productive use.

The Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which is intended to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied. This statement has been adopted by the County effective for the year beginning January 1, 2011.

Definitions

GASB Statement No. 54 replaces the previous fund balance classifications with the following:

Nonspendable fund balance consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

Restricted fund balance consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provisions or enabling legislation.

Committed fund balance consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint. The New York State Office of the State Comptroller believes that in most cases, local governments in New York will not have committed fund balance to report.

Assigned fund balance consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund, and in funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.

Unassigned fund balance represents the residual classification for the government's General Fund, and could report a surplus or deficit. In funds other than the General Fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or unassigned.

Policy

1. This policy shall apply to the County's General Fund, only.
2. When resources are available from multiple classifications, the County spends funds in the following order: restricted, committed, assigned, unassigned.
3. The County Board of Supervisors is the decision-making authority that can, by resolution, commit fund balance. The action to commit fund balance must occur prior to the fiscal year-end in order to report such commitments in the financial statements of the respective period. The commitment may only be modified by a new resolution authorized by the Board of Supervisors.
4. The County Treasurer has the authority to assign unrestricted fund balance amounts where the County's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.
5. Unexpended Surplus Funds
 - a. For the purpose of this policy, unexpended surplus funds consist of Assigned Unappropriated Fund Balance and Unassigned Fund Balance.
 - b. The County shall strive to maintain unexpended surplus funds of not less than 5% and not more than 15% of General Fund adopted budget appropriations, excluding interfund transfers for fringe benefits.
 - c. The County Treasurer shall report the amount and percentage of General Fund unexpended surplus funds to the Finance, Ways and Means Committee upon completion of the Annual Update Document each year.
 - d. In the event that unexpended surplus funds exceed 15% of adopted budget appropriations, the excess may be utilized for any lawful purpose approved by the Board of Supervisors. In order to minimize the long term effect of such use, the excess should be appropriated to fund one-time expenditures which do not result in recurring operating costs, and/or be used to establish or increase reserves.
 - e. In the event that unexpended surplus funds fall below 5% of adopted budget appropriations, the Budget Officer shall make a recommendation to the Finance, Ways and Means Committee to restore the balance to the minimum level in the next budget year or other appropriate period of time.

Review

This policy shall be reviewed by the Finance, Ways and Means Committee on an annual basis.

RESOLUTION NO. 9

MODIFYING BUDGET TRANSFER PROCEDURES

WHEREAS, currently all budget transfers are formally approved by the Madison County Board of Supervisors, with the exception of certain multi-year grant budgets; and

WHEREAS, Madison County wishes to modify its budget transfer procedures to allow more administrative leeway for routine budget transfers within certain "objects of expenditure" subaccounts to increase efficiency and reduce paper flow; and

WHEREAS, it is proposed to allow Department Heads to transfer a maximum of five thousand dollars (\$5,000) within the summarized objects of expenditure in their .2 Equipment and Capital Outlay and .4 Contractual departmental budget accounts upon approval of the Budget Officer and the County Administrator; and

WHEREAS, requests for budget transfers from .2 accounts to .4 accounts, and vice versa, will continue to require approval of the full Board of Supervisors; and

WHEREAS, any budget transfers approved under this scenario would be reported to the Finance, Ways and Means Committee and individual Supervisors upon request; and

WHEREAS, the Finance, Ways and Means Committee has reviewed and approves this procedural change and recommends its adoption.

NOW, THEREFORE BE IT RESOLVED, that the Madison County Board of Supervisors approves allowing and hereby grants authority to Department Heads to transfer a maximum of five thousand dollars (\$5,000) within the summarized objects of expenditure in their .2 and .4 accounts upon approval from the Budget Officer and the County Administrator, and reports of said transfers will be provided to the Finance, Ways and Means Committee and individual Supervisors upon request.

DATED: July 9, 2013

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

RESOLUTION NO. 10

AUTHORIZING THE MODIFICATION OF THE 2013 COUNTY BUDGET

RESOLVED, that the 2013 Adopted County Budget be modified as follows:

Modification No. 1

General Fund

1420 County Attorney

Expense

	<u>From</u>	<u>To</u>
A1420.4208 Professional Legal Counsel	\$125,000	\$134,138

Control Total		<u>\$9,138</u>
---------------	--	----------------

Revenue

A2801.2820 Interfund Revenue-Corp. Compliance	\$-0-	\$9,138
---	-------	---------

Control Total		<u>\$9,138</u>
---------------	--	----------------

Modification No. 2

General Fund

1620 County Buildings

Expense

	<u>From</u>	<u>To</u>
A1620.2913 COB Elevator/Generator Project	\$ -0-	\$ 10,000

1990 Contingent Fund

Expense

A1990.4444 Contingent Fund	614,939	604,939
----------------------------	---------	---------

Control Totals	<u>\$614,939</u>	<u>\$614,939</u>
----------------	------------------	------------------

Modification No. 3

2961 Public Health Early Intervention

Expense

	<u>From</u>	<u>To</u>
A2961.4107 Itinerant Services	\$ 520,000	\$ 295,000

A2961.4108 EI Escrow	<u>0</u>	<u>225,000</u>
----------------------	----------	----------------

Control Total	\$ 520,000	\$ 520,000
---------------	------------	------------

4010 Public Health Administration

Expense

A4010.4719 Interpretation Services	300	1,000
------------------------------------	-----	-------

A4010.4111 Tuition Reimbursement	<u>12,000</u>	<u>11,300</u>
----------------------------------	---------------	---------------

Control Total	\$12,300	\$12,300
---------------	----------	----------

Modification No. 4

General Fund

3315 Special Traffic Programs-STOP DWI

Expense

	<u>From</u>	<u>To</u>
A3315.2810 Video Camera for Patrol Vehicle	\$ -0-	\$2,995

Control Total \$2,995

Revenue

A880.4010 Appropriation of STOP DWI Reserves \$ -0- \$2,995

Control Total \$2,995

Modification No. 5

General Fund

4313 St. Grant Forensic Case Management From To

Revenue

A3489.7010 St. Grant Forensic Case Management \$22,338 \$33,504

Control Total \$11,166

Expense

A4313.4100 Contracted Forensic Case Management 63,500 67,000

A4313.4101 Forensic Case Management 9,503 17,169

Totals \$73,003 \$84,169

Control Total \$11,166

Modification No. 6

General Fund

6010 Social Services Administration From To

Expense

A6010.2901 Building Renovation \$12,000 \$ 8,000

A6010.2969 Floor Scrubber -0- 4,000

Control Total \$12,000 \$12,000

Dated: July 9, 2013

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