

Agenda

Audit & Control Committee

**October 22, 2020, 8:35 a.m., Legislative Chambers and
Virtual Meeting via Zoom**

Gerace Office Building, Mayville, NY

- A. Call to Order
- B. Approval of Minutes (9/17/20)
- C. Privilege of the Floor
 1. Proposed Resolution – Accept Donation for Parks Westside Overland Trail Improvements
 2. Proposed Resolution - Adjust 2020 Adopted Budget for Public Facilities Energy Generation Accounts
 3. Proposed Resolution – Adjust 2020 Budget for Public Facilities Maintenance of Roads Accounts
 4. Proposed Resolution – Amend 2020 Budget Appropriations and Revenues – County Executive’s Office
 5. Proposed Resolution – Amend 2020 Budget Appropriations – Real Property Tax
 6. Proposed Resolution - Authorize Transfer of Tax Foreclosure Property to Chautauqua County Land Bank Corporation
 7. Proposed Resolution – Denial of Level 3 Communications, LLC Applications for Refunds/Credits of Real Property Taxes Form RP 556 for the 2017-2018 School Tax Year
 8. Proposed Resolution – Authorize Execution of NYS Office of Homeland Security Funding Grant – Operation Stonegarden FY20
 9. Proposed Resolution – Authorize Agreement with Chautauqua-Cattaraugus-Erie II BOCES for Culinary Arts Instruction
 10. Proposed Resolution – Amend 2020 Adopted Budget for Office of the Sheriff
 11. Proposed Resolution – Authorize the Renewal of Lease Agreement with the Town of Chautauqua

12. Proposed Resolution – Amend Emergency Services Appropriation Accounts for 2020 Adopted Budget
13. Proposed Resolution – Authorizing Agreement for the Children and Youth with Special Health Care Needs Program
14. Proposed Resolution – Authorize Use of Chautauqua County 2% Occupancy Tax Reserve Funds for Repair of the Chadakoin River Flow Gage
15. Proposed Resolution – Use of 2% Occupancy Tax Monies to Retain Professional Services to Assist with Developing a Chautauqua Lake Stakeholder Agreement
16. Proposed Resolution – Authorize Transfer of Equestrian Trail Equipment to the Chautauqua County Equestrian Trail System, Inc. (CCETS)
17. Proposed Resolution – Authorize Chautauqua County Visitors Bureau as the Local Tourist Promotion Agency for Matching Funds Program Sponsored by the NYS Division of Tourism
18. Proposed Resolution – Financial Management Policy for the County of Chautauqua
19. Proposed Resolution - Consider 2021 Tentative Budget, with the Changes Listed Below, and Present Same to the County Executive for His Consideration and Action

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

BPB – 10/1/20
KMD 10/01/20
KMW 10.01.20
SMA 10/01/20
KLC 10/2/20
PMW 10/5/20

TITLE: Accept Donation for Parks Westside Overland Trail Improvements

BY: Public Facilities and Audit & Control Committees:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, the Department of Public Facilities Parks Division is responsible for maintaining and improving parks, overland and water trails; and

WHEREAS, Robert Van Every wishes to donate \$500.00 to the Parks Department for improvements to the overland trails; now therefore be it

RESOLVED, That the \$500.00 donation be accepted and dedicated to the Parks Capital Budget for bridge and railing improvements to the Westside Overland trail; and be it further

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changed to the 2020 Adopted budget:

INCREASE CAPITAL APPROPRIATION ACCOUNT:

H.7110.25002.4 Contractual—Parks, Parks Capital Improvements (2018) \$500

ESTABLISH AND INCREASE CAPITAL REVENUE ACCOUNT:

H.7110.25002.R270.5000 Miscellaneous--Gifts and Donations \$500

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

BPB - 10/1/20
KMD 10/1/20
KMW 10.01.20
SMA 10/01/20
KLC 10/2/20
PMW 10/5/20

TITLE: Adjust 2020 Adopted Budget for Public Facilities Energy Generation Accounts

BY: Public Facilities and Audit & Control Committees:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, Chautauqua County owns a Power Plant at the Ellery Landfill; and

WHEREAS, a fire took place in December 2019 at the Power Plant at the Ellery Landfill that resulted in damage to two out of the six engines in the power plant; and

WHEREAS, Chautauqua County has received an advanced insurance payment in the amount of \$150,000 from NY Municipal Insurance Reciprocal for expenses to repair the damaged engines and associated infrastructure that was caused by the 2019 fire; now therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted budget:

INCREASE APPROPRIATION ACCOUNT

EE.8410.----.4	Contractual-Energy Generation	\$150,000
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INCREASE REVENUE ACCOUNT:

EE.8410.----.R268.0000	Sale of Property/Compensa-Insurance Recoveries	\$150,000
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APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

BPB 9/9/20
KMD 09/09/20
KMW 9.17.20
SMA 9/17/20
KLC 9/21/20
PMW 10/14/20

TITLE: Adjust 2020 Budget for Public Facilities Maintenance of Roads Accounts

BY: Public Facilities and Audit & Control Committees:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, some expenses in Public Facilities Maintenance of Roads, Pavement Marking are anticipated to exceed initial budget estimates, as well as some appropriations in Public Facilities Maintenance of Roads have a surplus; and

WHEREAS, the Public Facilities Maintenance of Roads has received revenues in excess of budget; now therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changed to the 2020 Adopted budget:

INCREASE APPROPRIATION ACCOUNT:

D.5110.3310.4	Contractual-Maintenance of Roads, Pavement Marking	\$10,000
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DECREASE APPROPRIATION ACCOUNT:

D.5110.----.4	Contractual-Maintenance of Roads	\$ 3,970
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INCREASE REVENUE ACCOUNT:

D.5110.----.R268.0000	Sale of Property/Compensa--Insurance Recoveries	\$ 6,030
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APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

KMD 09/28/20
PMW 10/1/2020
SMA 10/1/20
KLC 10/2/20
PMW 10/5/20

TITLE: Amend 2020 Budget Appropriations and Revenues--County Executive's Office

BY: Administrative Services and Audit & Control Committees:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, per Resolution 58-20, the County accepted New York State funding for 2020 Census outreach efforts; and

WHEREAS, the amount allocated to Chautauqua County from New York State was reduced from \$220,778.00 to only \$110,389.00, with no local share; now therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted Budget:

DECREASE APPROPRIATION ACCOUNT:

A.1230.----.4	Contractual--County Executive	\$110,389
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DECREASE REVENUE ACCOUNT:

A.1230.----.R308.9000	New York State Aid--Other State Aid	\$110,389
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APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

TJB 09/23/20
KMD 09/23/20
KMW 09/24/20
SMA 09/25/20
KLC 9/28/20
PMW 9/28/20

TITLE: Amend 2020 Budget Appropriations--Real Property Tax

BY: Administrative Services and Audit & Control Committees:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, some Real Property Tax departmental expenditures have exceeded initial budgetary estimates, as well as some appropriations have a surplus; therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted Budget:

INCREASE APPROPRIATION ACCOUNT:

A.1330.----.4	Contractual - Real Property Tax	\$11,720
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DECREASE APPROPRIATION ACCOUNT:

A.1364.----.4	Contractual - Exp: Prop Acquired - Tax	\$11,720
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APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

TITLE: Authorize Transfer of Tax Foreclosure Property to Chautauqua County
Land Bank Corporation

BY: Administrative Services Committee:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, New York State's land bank legislation was enacted to address the negative impacts of distressed or at-risk structures and abandoned vacant property in New York's communities; and

WHEREAS, pursuant to the "side lot" program promoted by the Chautauqua County Land Bank Corporation (CCLBC), vacant properties acquired through tax foreclosure are conveyed to neighboring property owners when possible; and

WHEREAS, CCLBC has received a proposal for the vacant "side lot" property at 256 Willard Street Extension in the City of Jamestown from the neighboring property owner who shall merge said vacant property with its primary residence; therefore, be it

RESOLVED, That the County Executive is authorized and empowered to execute all necessary documents to transfer a vacant tax foreclosure "side lot" property at 256 Willard Street Extension in the City of Jamestown (387.12-5-3) to the Chautauqua County Land Bank Corporation, for no monetary consideration and upon such terms and conditions negotiated by the County Executive.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

CHAUTAUQUA COUNTY
RESOLUTION NO. _____

TITLE: Denial of Level 3 Communications, LLC Applications for Refunds/Credits of Real Property Taxes Form RP 556 for the 2017–2018 School Tax Year

BY: Administrative Services and Audit & Control Committees:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr. and Legislator Bob Scudder:

WHEREAS, Level 3 Communications, LLC has filed applications for corrected tax rolls and refund/credit of real property taxes pursuant to Real Property Tax Law Section 556 for the 2017-2018 school tax year, and

WHEREAS, the applications seek retroactive tax refunds from multiple school districts throughout Chautauqua County, and

WHEREAS, the County guarantees the tax levies of all municipalities and school districts in the County, and

WHEREAS, the Acting Chautauqua County Real Property Tax Director has investigated the circumstances of all of the claims of Level 3 in the applications, and

WHEREAS, the Acting Chautauqua County Real Property Tax Director has transmitted written reports of such investigation and his recommendations for action thereon, and

WHEREAS, the Acting Chautauqua County Real Property Tax Director has determined that all of the applications are without merit and recommends that the applications be denied for multiple reasons, and

WHEREAS, the Acting Chautauqua County Real Property Tax Director has recommended that the applications be denied for the following specific reasons:

1. All of the applications are untimely, as none of them were filed within three years of the annexation of the warrant for the collection of such school taxes.
2. The fiber optic cables constitute taxable real property under multiple sections of Section 102 of the Real Property Tax Law as follows:
 - A. Fiber optic cable has been interpreted and taxed as real property for more than thirty years, and should continue to be taxed as real property;
 - B. The New York Court of Appeals has ruled that the fiber optic cables meet the definition of real property and constitute lines and wires pursuant to Real Property Tax Law Section 102(12)(i) and are taxable under that section. *T-Mobile v. DeBellis and City of Mount Vernon*, 32 N.Y.3d 594 (2018);
 - C. The fiber optic cables constitute fixtures and are taxable real property pursuant to Section 102 (12)(b) of the Real Property Tax Law;
 - D. The Appellate Division, Fourth Department has specifically upheld the taxability of Level 3's fiber optic installations located in Chautauqua County. *Level 3 Communications v. Chautauqua County*, 174 A.D.3d

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

1502 (4th Dep't 2019); *see also Level 3 Communications v. Erie County*, 174 A.D.3d 1497 (4th Dep't 2019).

3. The applications are procedurally improper, because the applications fail to establish a clerical error, unlawful entry, or an error in essential fact as those terms are defined by Section 550 of the Real Property Tax Law. Numerous City and Town tax assessors have also analyzed Level 3's claims and concluded that its allegations do not constitute an "unlawful entry" as that term is defined in Real Property Tax Law Section 550(7);
4. The applicant's proper remedy is to bring a tax certiorari proceeding under Article 7 of the Real Property Tax Law challenging the assessments prospectively. No tax grievances or Article 7 proceedings have been filed by *Level 3*. The applications improperly seek retroactive tax refunds under inapplicable sections of the Real Property Tax Law; and

WHEREAS, the Chautauqua County Legislature has carefully considered and fully agrees with the investigation and recommendations of the Acting Chautauqua County Tax Real Property Tax Director, it is hereby

RESOLVED, That all of the Applications for Refunds/Credits of Real Property Taxes Form 556 filed by Level 3 Communications, LLC with Chautauqua County, the Brocton Central School District, Fredonia Central School District, Ripley Central School District, and Westfield Central School District for the 2017-2018 school tax year are hereby denied in their entirety for the reasons set forth above.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

DWB 9/30/20
KMD 09/30/20
TMT 09/30/20
SMA 10/01/20
KLC 10/2/20
PMW 10/8/20

TITLE: Authorize Execution of New York State Office of Homeland Security Funding Grant—Operation Stonegarden FY20

BY: Public Safety and Audit & Control Committees:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, the County Sheriff's Office received notice that the State of New York Office of Homeland Security approved the application submitted to the Office of Homeland Security and Emergency Services Program Grant for the further implementation of Operation Stonegarden; and

WHEREAS, the State of New York will provide funding for a FY20 grant in the amount of \$97,244, with no local funds, for a contract period of September 1, 2020 through August 31, 2023; and

WHEREAS, an appropriate portion of the revenue from this grant is included in the 2021 Tentative Budget; now therefore be it

RESOLVED, That the County Executive is authorized to execute an agreement to secure the grant funding with the New York State Office of Homeland Security.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

DWB 9/30/20
KMD 09/30/20
TMT 09/30/20
SMA 10/01/20
KLC 10/2/20
PMW 10/8/20

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

TITLE: Authorize Agreement with Chautauqua-Cattaraugus Erie II BOCES for Culinary Arts Instruction

BY: Public Safety and Audit & Control Committees:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, Chautauqua County is required pursuant to the New York State Correction Law and Education Law to provide appropriate educational services to eligible inmates housed at the County Jail; and

WHEREAS, Chautauqua-Cattaraugus Erie II BOCES has successfully administered various education programs at the jail, and has the ability to oversee a culinary arts program; and

WHEREAS, Chautauqua County desires to offer a culinary arts program to eligible inmates in an effort to assist such inmates in obtaining gainful employment when released from jail, and has negotiated a tentative agreement with BOCES for the period of August 1, 2020 through July 31, 2021, with payments to be made by BOCES to the County of Chautauqua for a total sum not to exceed \$39,393; and

WHEREAS, an appropriate portion of the revenue from this agreement is included in the 2020 Adopted Budget and the 2021 Tentative Budget; now therefore be it

RESOLVED, That the County Executive is hereby authorized and empowered to execute an agreement with Chautauqua-Cattaraugus Erie II BOCES for a culinary arts instruction program.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

DWB 9/30/20
KMD 09/30/20
TMT 09/30/20
SMA 10/01/20
KLC 10/2/20
PMW 10/5/20

TITLE: Amend 2020 Adopted Budget for Office of the Sheriff

BY: Public Safety and Audit & Control Committees:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, some Office of the Sheriff expenses are expected to exceed initial budgetary estimates; and

WHEREAS, the Office of the Sheriff expects to receive revenues in excess of budget; now therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted Budget:

INCREASE APPROPRIATION ACCOUNTS:

A.3110.GRNT.4	Contractual - Sheriff - Sheriff Grants	\$16,927
A.3020.PSCN.4	Contractual - Publ Safety Communication - Pub Sfty Communications	\$68,276
A.3110.----.2	Equipment - Sheriff	\$30,000
	Total	<u>\$115,203</u>

INCREASE REVENUE ACCOUNTS:

A.3110.GRNT.R438.9000	Federal Aid-Other Public Safety Aid	\$16,927
A.3020.PSCN.R277.0000	Miscellaneous-Other Unclassified Rev	\$68,276
A.3110.----.R262.6000	Fines & Forfeitures-Restricted-Forfeiture	\$30,000
	Total	<u>\$115,203</u>

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

JCG 9/22/20
KMD 09/22/20
TMT 9/22/20
SMA 9/22/20
KLC 9/28/20
PMW 9/28/20

TITLE: Authorize the Renewal of Lease Agreement with the Town of Chautauqua

BY: Public Safety and Audit & Control Committees:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, pursuant to County Resolution 154-10 and 91-06 the County has been leasing office space from the Town of Chautauqua for the County Office of Emergency Services; and

WHEREAS, with the expiration of the existing lease, the County would like to enter into a new lease agreement with the Town of Chautauqua so the County may continue using this space; and

WHEREAS, it is appropriate for the County to lease such space from the Town of Chautauqua in order to continue Emergency Services in Chautauqua County; and

WHEREAS, the Town of Chautauqua is willing to continue to lease to County the currently occupied space in its Municipal Building; therefore be it

RESOLVED, That the County Executive is hereby authorized and empowered to execute a lease agreement with Town of Chautauqua, 2 Academy Street, Mayville, substantially in accordance with the following:

1. Premises: Approximately 5,900 square feet (Suite A) at 2 Academy Street, Mayville, New York.
2. Term: One five-year term, with the ability to terminate with at ninety (90) days' notice.
3. Rent: \$1,200.00 per month effective 1/1/21, \$1000.00 per month for 7/1-12/31/20
4. Utilities: \$100.00 per month effective 1/1/21

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

JCG 10/2/20
KMD 10/02/20
TMT 10/02/20
SMA 10/02/20
KLC 10/5/20
PMW 10/5/20

TITLE: Amend Emergency Services Appropriation Accounts for 2020 Adopted Budget

BY: Public Safety and Audit & Control Committees:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, Emergency Medical Services Continuing Medical Education sub-department expenses have exceeded initial budgetary estimates, and appropriations in the Emergency Medical Services department are expected to have a surplus; therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted Budget:

INCREASE APPROPRIATION ACCOUNT:

A.3989.CME.4	Contractual-Emergency Medical Service, Continuing Medical Education	\$5,300
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DECREASE APPROPRIATION ACCOUNT:

A.3989.----.4	Contractual-Emergency Medical Service	\$5,300
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APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

CLS 09/25/20
KMD 09/25/20
KMW 09.25.20
SMA 09/25/20
KLC 9/25/20
PMW 9/25/20

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

TITLE: Authorizing Agreement for the Children and Youth with Special Health Care Needs Program

BY: Human Services and Audit & Control Committees:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, the New York State Department of Health (NYSDOH) has awarded funds to the Chautauqua County Department of Health and Human Services to support the Children and Youth with Special Health Care Needs Program (CYSHCN) for the period 10/1/20- 9/30/25 in the amount of \$136,915; therefore be it

RESOLVED, That the County Executive is hereby authorized to enter into an agreement with the New York State Department of Health for administrative funding for the CYSHCN programs on an annual basis for so long as the Department of Health continues to fund these programs, with work plans and budgets to be amended and revised on a yearly basis by letters of agreement between the parties; and be it further

RESOLVED, That the County Executive is hereby authorized to enter into agreements with the NYSDOH for program funding for so long as the County Department of Health and Human Services continues to be eligible for program funds; and be it further

RESOLVED, That the County Executive is hereby authorized to execute any additional documentation, amendments, or addenda necessary to effectuate the County's receipt of such funds.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

RESOLVED, That the Fund Balance be appropriated as follows:

INCREASE THE USE OF FUND BALANCE:

A.-----889.WATR Reserved Fund Balance-MISC RES: Lakes & Watrway \$10,000

; and be it further

RESOLVED, That the Director of Finance is authorized and directed to make the following amendment to the 2020 Adopted Budget:

INCREASE APPROPRIATION ACCOUNT:

A.8020.WTRS.4 Contractual—Planning, Watershed Administration \$10,000

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

RESOLVED, That the County Executive is hereby authorized to establish accounts and enter into any and all contracts necessary to implement the terms of this resolution; and be it further

RESOLVED, That the Fund Balance be appropriated as follows:

INCREASE THE USE OF FUND BALANCE:

A.-----889.WATR Reserved Fund Balance-MISC RES: Lakes & Watrway \$16,000

; and be it further

RESOLVED, That the Director of Finance is authorized and directed to make the following amendment to the 2020 Adopted Budget:

INCREASE APPROPRIATION ACCOUNT:

A.8020.WTRS.4 Contractual—Planning, Watershed Administration \$16,000

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

SMA 10/8/20 KLC 10/8/20 KMD 10/08/20 PMW 10/13/20
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TITLE: Financial Management Policy for the County of Chautauqua

BY: Audit & Control Committee:

AT THE REQUEST OF: County Executive Paul M. Wendel, Jr.:

WHEREAS, pursuant to Local Law 4-04 of the County of Chautauqua, the Chautauqua County Charter was amended to provide that the County Legislature shall annually adopt by resolution a comprehensive financial management policy prior to the County Executive's preparation of the tentative budget; and

WHEREAS, the first Financial Management Policy was adopted pursuant to Resolution 168-04, and was further amended by Resolutions 64-05, 147-07, 144-14, 147-15, and 167-19; and

WHEREAS, it is appropriate to amend the current Financial Management Policy to clarify the allocation to the Capital Project Reserve of investment earnings associated with cash contributed from out-of-county waste at the County Landfill; therefore be it

RESOLVED, That the County's Financial Management Policy is hereby amended to read as follows:

I. INTRODUCTION

Section 2.05(c) of the Chautauqua County Charter requires the County Legislature to adopt a comprehensive financial management policy for County government on at least an annual basis. The primary objective of this policy is to establish financial guidelines for the maintenance of County operating and capital funds, fund balances, operating and capital revenues, and the use of reserve funds. With a focus on long-term planning, these guidelines are intended to provide sound financial management in order to provide appropriate and responsible budgets for Chautauqua County taxpayers. These policies are for general use, and allow for exceptions as appropriate and necessary on a case-by-case basis.

II. PURPOSE

The County of Chautauqua recognizes the importance of adherence to sound financial management practices. By enacting financial management policies, the County of Chautauqua intends to achieve the following goals and objectives:

A. Credit Rating

The most global indicators of a county's overall financial health are the credit ratings issued by the various rating agencies in the financial community. These ratings assess a county's immediate and future financial needs and its means to fund them. It is the intent of this financial management policy to provide the financial community with the assurance that the County of Chautauqua follows structurally sound budgeting practices, maintains an appropriate level of funds in reserve, and embarks upon vigorous long-range planning for both operating and capital needs.

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VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

B. Stable Tax Structure

Government spending relies heavily upon the current economic environment. With New York State counties required to pay 25% or more for most public assistance programs, a majority of county spending is obligated to these mandated programs. During robust economic times, the demand upon social services is lower and there is very little pressure on the tax structure. During periods of slow economic growth or recessions, the demand for government services increases greatly and taxes generally rise to meet these demands. In order to stabilize the peaks and valleys in the tax rate, financial management policies should be implemented to mitigate large changes in the taxation structure.

C. Fund Balances

The New York State Comptroller recommends that each local government assess what is a “reasonable amount” for its particular situation and adopt a fund balance policy. The purpose of this policy is to establish a fund balance policy to address the needs of Chautauqua County ("County") and establish adequate reserves to ensure that unanticipated events will not adversely affect the financial condition of the County nor jeopardize the continuation of necessary public services. This policy will ensure the County maintains adequate fund balance and reserves in the County's Governmental Funds to provide the capacity to:

1. Provide sufficient cash flow for daily financial needs.
2. Secure and maintain investment grade bond ratings.
3. To provide adequate reserves to offset significant economic downturns or revenue shortfalls, and
4. Provide adequate reserves for unforeseen expenditures related to emergencies.

D. Structurally Balanced Budgets

The County of Chautauqua’s definition of a structurally balanced budget is a budget that finances recurring appropriations with recurring revenues. A key component to maintaining stable taxation and fund balances is to limit the use of one-time revenues in the funding of recurring operations. It is the intent of this policy to attain structurally balanced budgets.

E. Long Range Planning

The County of Chautauqua recognizes the importance of long range planning for both operations and capital expenditures to ensure fiscal stability by providing the capability to plan for future expenditures and to weather unforeseen circumstances.

III. POLICIES

A. General Unobligated Fund Balance

1. This policy shall apply to the County’s General Fund, only.
2. Fund Balance for the County's Governmental Funds will be comprised of the following categories:
 - a) **Nonspendable**- amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

- b) **Restricted-** amounts externally imposed by creditors (debt covenants), grantors, contributors, laws, or regulations of other governments.
 - c) **Committed-** amounts used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
 - 1) Amounts set aside based on self-imposed limitations established and set in place prior to year-end and can be calculated after year-end.
 - 2) Limitation imposed at highest level and requires same action to remove or modify.
 - 3) Resolutions that lapse at year end.
 - d) **Assigned-** amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
 - e) **Unassigned-** amounts that are not reported in any other classification.
3. When resources are available from multiple classifications, the County spends funds in the following order: restricted, committed, assigned, unassigned.
 4. The Chautauqua County Legislature is the decision-making authority that can, by resolution, commit fund balance. The commitment may only be modified by a new resolution authorized by the Chautauqua County Legislature.
 5. General Unobligated Fund Balance:
 - a) For the purpose of this policy, general unobligated fund balance shall consist of the Unassigned Fund Balance less any designations as footnoted in the Basic Financial Statements.
 - b) The County shall strive to maintain unobligated fund balance of not less than 5% and not more than 15% of General Fund gross revenues.
 - c) The Director of Finance shall report the amount and percentage of general unobligated fund balance to the Audit and Control Committee upon completion of the annual audit each year.
 - d) In the event that unobligated fund balance exceeds 15% of adopted budget gross revenues, the excess may be utilized for any lawful purpose approved by the County Legislature. 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 general unobligated fund balance falls below 5% of adopted budgeted gross revenues, the Budget Officer shall make a recommendation to the Audit and Control Committee to restore the balance to the minimum level in the next budget year or other appropriate period of time.

B. General Fund Five-Year Plan

Beginning in the 2006 budget year, a five-year general fund budget projection shall be completed on an annual basis that projects both expenditures and revenues. A

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

narrative shall be attached identifying all assumptions used in calculating the projection. Additionally, this narrative shall include measures to be taken to close any budget gap that may exist.

C. Capital Projects Six-Year Plan

1. Assessment - A comprehensive capital assessment of Chautauqua County's physical infrastructure shall be completed at least every five years. This assessment shall include an evaluation of the current state and future maintenance needs and or replacement expense of all buildings, roads, bridges, airports, parks, and dams.
2. Capital Requests - Pursuant to guidelines set forth in Article 7 of the Chautauqua County Administrative Code, department heads shall present all proposed capital projects as defined in the Administrative Code.
3. Funding – In order to provide a consistent source of funding for the County's infrastructure, investment earnings accrued from the County's general fund plus investment earnings associated with cash contributed from out-of-county waste at the Landfill¹ shall be dedicated to the Capital Project Reserve. ~~This shall provide an estimated \$500,000 to \$1,500,000 a year to fund capital projects.~~ Additionally, revenue from the Motor Vehicle Registration fee shall fund County road and bridge projects.

¹Investment earnings associated with cash contributed from out-of-county waste at the Landfill shall be calculated as follows:

$$\frac{\text{Total Monthly Investment Earnings} \times (\text{Month end cash balance, EL Fund} / \text{Month end cash balance, All funds}) \times \% \text{ of out-of-county waste from the last fully audited year}}{=}$$

Investment earnings associated with cash contributed from out-of-county waste at the Landfill

4. Account closeout – No later than February 28th of every year, all open capital project accounts shall be assessed and reviewed by the Audit and Control committee. Any projects that are complete and have excess funds shall be closed out and any balances transferred to the Capital Project Reserve.
5. Planning Process – As set forth in Article 7 of the Chautauqua County Administrative Code, a Capital Projects Six-Year Plan shall be recommended by the County Planning Board, Capital Projects Committee, and County Executive on an annual basis, and shall be confirmed by the County Legislature.

D. Tax Stabilization Fund

Tax stabilization fund balance may be utilized in the tentative budget process, pursuant to New York State General Municipal Law § 6-e, in an amount not to exceed 50% of the projected current year fund balance. When the balance reaches \$250,000 or less, the entire balance may be utilized.

E. Non-Property Taxes

Non-property taxes (sales, occupancy, mortgage, motor vehicle fee) are very elastic and are dependent upon variable economic trends. It is imperative to budget these revenues with a

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degree of conservatism to prevent shortages due to changing economic climates. As a general guideline, these revenues shall be budgeted as the actual receipts received two years prior – e.g., the 2005 tentative budget amounts will be the actual level of receipts received in 2003. Deviations from the "two years prior" policy shall only occur based upon known factors that may considerably impact the proposed budget such as a change in tax rates, change in taxable entities, or a rapidly changing economic environment. Any deviation from policy shall be appropriately documented. Occupancy tax shall have the following minimum reserves:

1. 3% Occupancy Tax -Tourism \$50,000
2. 2% Occupancy Tax - Lakes and Waterways \$50,000

F. Purposes and Use of Debt

1. Capital Financing: The County will rely on internally generated funds and/or grants and contributions from other governments (i.e. federal, state and local) to finance its capital needs whenever available. Debt will be issued for a capital project when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries.
2. Asset Life: The County will consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have a useful life of at least five years. As a general rule, debt will not be issued for the road and bridge program, because of the recurring nature of road and bridge construction and maintenance. Debt will be used only to finance capital projects and equipment, except in the case of an emergency. County debt will not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed, as prescribed in Local Finance Law.
3. Debt Authorization: No County debt issued for the purpose of funding capital projects shall be authorized by the Legislature unless it has been included in the Six-Year Capital Projects Plan or until the Legislature has modified the Plan.

G. Financial Tracking System

To provide a quantitative analysis of the fiscal condition of county finances, the New York State Comptroller's Office has developed a series of fiscal indicators. The following indicators shall be computed and tracked on an annual basis upon completion of the audit of the County's basic financial statements. The final results shall be reported to the Audit and Control committee no later than September 30th.

Indicator 1: Year-End Fund Balance

1. Assigned and Unassigned Fund Balance – To identify the amount of fund balance that is available in the general, special revenue, and/or enterprise funds to provide a cushion for revenue shortfalls or expenditure overruns.
2. Total Fund Balance – To identify the amount of fund balance that is available to be used to fund operations, provide a cushion for revenue shortfalls or expenditure overruns, and/or is reserved for specific future purposes.

Indicator 2: Operating deficits

3. Operating Deficit – To identify local governments that are incurring operating deficits

Indicator 3: Cash Position

4. Cash Ratio – To identify the ability of the local government to liquidate current liabilities.
5. Cash % of Monthly Expenditures – To identify the ability of the

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local government to fund the ensuing fiscal year's operations from available cash.

Indicator 4: Use of Short-Term Debt

6. Short-Term Debt Issuance – To identify the amount of short-term debt that is issued to meet obligations (cash flow).
7. Short –Term Debt Issuance Trend – To identify the trend in the issuance of short-term debt.

Indicator 5: Fixed Costs

8. Personal Services and Employee Benefits % Revenues – To identify the amount that revenues are restricted to be used for salaries and benefits.
9. Debt service % Revenues – To identify the amount that revenues are restricted to be used for debt service expenditures.

IV. MISCELLANEOUS

A. Adoption

The County of Chautauqua Financial Management Policy shall be presented to and adopted by the Chautauqua County Legislature as official County policy by formal legislative resolution.

B. Modification and Review

These policies, along with the Chautauqua County Investment policy, shall be reviewed annually by the Finance Department, Budget Department, Legislative Financial Analyst and Legal Counsel, and the Audit and Control Committee for formal approval in June of every year.

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**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

TITLE: Consider 2021 Tentative Budget, with the Changes Listed Below, and Present Same to the County Executive for His Consideration and Action

BY: Audit and Control Committee:

AT THE REQUEST OF: Legislators Nazzaro, Gould, Niebel, Odell, Harmon:

WHEREAS, the Chautauqua County Legislature has received the County Executive's 2021 Tentative Budget and the Audit & Control Committee has reviewed the budget and has recommended changes to the tentative budget; therefore be it

RESOLVED, That the 2021 Tentative Budget, with the changes listed herein, be presented to the County Executive for his consideration and action:

INCREASE APPROPRIATION ACCOUNTS:

A.1162.1120.4	Contractual - Unified Court Costs, Conflict Administration	\$122,132
A.1310.----.4	Contractual - Department of Finance	\$75,000
A.3010.----.4	Contractual - Emergency Services	\$1,200
A.4189.LEAD.4	Contractual - Other Public Health Progs, Lead Testing	\$860,858
A.4322.----.4	Contractual - Mental Hygiene Law	\$100,000
A.6420.COMC.4	Contracts	\$8,750
A.8020.WTRS.4	Contractual - Planning, Watershed Administration	\$1,021
M.1930.----.4	Contractual - Judgments & Claims	\$5,811
M.9089.8000.4	Contractual - Undistributed Benefits, Benefit Surcharge	\$134
MS.1710.----.4	Contractual - Insurance Administration	\$11,403
A.1990.----.4	Contractual - Contingent Account	<u>\$473,722</u>
	Total	\$1,660,031

DECREASE APPROPRIATION ACCOUNTS:

A.1040.----.1	Personal Services - Clerk, Legislature Board	\$557
A.1040.----.8	Employee Benefits - Clerk, Legislature Board	\$133
A.1162.1120.1	Personal Services - Unified Court Costs, Conflict Administration	\$90,350
A.1162.1120.8	Employee Benefits - Unified Court Costs, Conflict Administration	\$31,782
A.1165.----.1	Personal Services - District Attorney	\$13,482
A.1165.----.8	Employee Benefits - District Attorney	\$2,731
A.1170.----.1	Personal Services - Public Defender	\$19,334
A.1170.----.8	Employee Benefits - Public Defender	\$3,856
A.1185.----.1	Personal Services - Med Examiners & Coroners	\$598
A.1185.----.8	Employee Benefits - Med Examiners & Coroners	\$108
A.1230.----.1	Personal Services - County Executive	\$2,898
A.1230.----.8	Employee Benefits - County Executive	\$665
A.1310.----.1	Personal Services - Department of Finance	\$5,485
A.1310.----.8	Employee Benefits - Department of Finance	\$1,209
A.1330.----.1	Personal Services - Real Property Tax	\$979
A.1330.----.8	Employee Benefits - Real Property Tax	\$234
A.1410.----.1	Personal Services - County Clerk	\$687
A.1410.----.8	Employee Benefits - County Clerk	\$118
A.1420.----.1	Personal Services - County Attorney	\$5,912
A.1420.----.8	Employee Benefits - County Attorney	\$1,275
A.1430.----.1	Personal Services - Human Resources	\$2,806
A.1430.----.8	Employee Benefits - Human Resources	\$663
A.1430.BENE.1	Personal Services - Human Resources, Health Insurance Benefits	\$943

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A.1430.BENE.8	Employee Benefits - Human Resources, Health Insurance Benefits	\$171
A.1440.----.1	Personal Services - Engineers	\$2,535
A.1440.----.8	Employee Benefits - Engineers	\$608
A.1450.----.1	Personal Services - Board of Elections	\$2,060
A.1450.----.8	Employee Benefits - Board of Elections	\$423
A.1620.6050.4	Contractual - Buildings & Grounds, DMV-Dunkirk Contractual - Buildings & Grounds, North Co Office Building	\$2,160
A.1620.6080.4	Contractual - Buildings & Grounds, DMV-Dunkirk Building	\$10,707
A.1620.----.1	Personal Services - Buildings & Grounds	\$47,390
A.1620.----.8	Employee Benefits - Buildings & Grounds	\$4,610
A.1680.----.1	Personal Services - Information Technology	\$1,423
A.1680.----.8	Employee Benefits - Information Technology	\$335
A.1989.----.1	Personal Services - Tax Rolls Maint & Process	\$109
A.1989.----.8	Employee Benefits - Tax Rolls Maint & Process	\$25
A.2490.----.4	Contractual - Community College Tuition	\$130,895
A.3010.----.1	Personal Services - Emergency Services	\$769
A.3010.----.8	Employee Benefits - Emergency Services	\$156
A.3110.----.1	Personal Services - Sheriff	\$107,668
A.3110.----.8	Employee Benefits - Sheriff	\$33,325
A.3140.----.1	Personal Services - Probation	\$5,202
A.3140.----.8	Employee Benefits - Probation	\$1,298
A.3150.----.1	Personal Services - Jail	\$36,482
A.3150.----.8	Employee Benefits - Jail	\$19,886
A.3315.----.1	Personal Services - STOP DWI	\$491
A.3315.----.8	Employee Benefits - STOP DWI	\$116
A.3989.----.1	Personal Services - Emergency Medical Service	\$452
A.3989.----.8	Employee Benefits - Emergency Medical Service	\$84
A.3989.EMS.1	Personal Services - Emergency Medical Service, Fly Car & Ambulance Services	\$145
A.3989.EMS.8	Employee Benefits - Emergency Medical Service, Fly Car & Ambulance Services	\$29
A.3989.EMT.1	Personal Services - Emergency Medical Service, EMT Training	\$47
A.3989.EMT.8	Employee Benefits - Emergency Medical Service, EMT Training	\$9
A.4010.----.1	Personal Services - Public Health Admin	\$1,926
A.4010.----.8	Employee Benefits - Public Health Admin	\$439
A.4010.NURS.1	Personal Services - Public Health Admin, Nursing	\$1,049
A.4010.NURS.8	Employee Benefits - Public Health Admin, Nursing	\$250
A.4017.JAIL.1	Personal Services - Clinics, Jail	\$598
A.4017.JAIL.8	Employee Benefits - Clinics, Jail	\$108
A.4090.----.1	Personal Services - Environmental Health	\$554
A.4090.----.8	Employee Benefits - Environmental Health	\$132
A.4310.----.1	Personal Services - Mental Hygiene Admin	\$831
A.4310.----.8	Employee Benefits - Mental Hygiene Admin	\$198
A.4320.----.1	Personal Services - Mental Hygiene Programs	\$5,693
A.4320.----.8	Employee Benefits - Mental Hygiene Programs	\$952
A.5610.5610.1	Personal Services - Chautauqua County Airport, Jamestown Airport	\$424
A.5610.5610.8	Employee Benefits - Chautauqua County Airport, Jamestown Airport	\$34
A.5610.5612.1	Personal Services - Chautauqua County Airport, Dunkirk Airport	\$424
A.5610.5612.8	Employee Benefits - Chautauqua County Airport, Dunkirk Airport	\$34
A.5630.5625.1	Personal Services - Bus Operations, CARTS	\$975
A.5630.5625.8	Employee Benefits - Bus Operations, CARTS	\$231
A.6010.----.1	Personal Services - Social Services Admin	\$113,602
A.6010.----.8	Employee Benefits - Social Services Admin	\$58,862
A.6129.----.4	Contractual - State Training School	\$237,250
A.6420.----.1	Personal Services - Promotion of Industry	\$865
A.6420.----.8	Employee Benefits - Promotion of Industry	\$149

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A.6772.----.1	Personal Services - Office for Aging Services	\$1,189
A.6772.----.8	Employee Benefits - Office for Aging Services	\$281
A.7020.----.1	Personal Services - Youth Bureau	\$116
A.7020.----.8	Employee Benefits - Youth Bureau	\$21
A.8020.WTRS.1	Personal Services - Planning, Watershed Administration	\$872
A.8020.WTRS.8	Employee Benefits - Planning, Watershed Administration	\$149
A.9901.9000.9	Interfund Transfers - Transfer to Other Funds, Trans Co	\$100,000
A.9950.----.9	Road Suppl (A-D)	\$50,000
D.5010.----.1	Interfund Transfers - Transfer to Capital	\$1,427
D.5010.----.8	Personal Services - Public Facilities Admin	\$247
D.5110.3310.4	Employee Benefits - Public Facilities Admin	\$100,000
D.5110.----.1	Contractual - Maintenance of Roads, Pavement Marking	\$2,110
D.5110.----.8	Personal Services - Maintenance of Roads	\$660
EL.8160.1000.1	Employee Benefits - Maintenance of Roads	\$2,367
EL.8160.1000.8	Personal Services - Environment, Landfill	\$663
ESN.8110.8112.1	Employee Benefits - Environment, Landfill	\$740
ESN.8110.8112.8	Personal Services - Administration, Administration	\$175
ESP.8110.8114.1	Employee Benefits - Administration, Administration	\$211
ESP.8110.8114.8	Personal Services - Administration, Administration	\$50
ESS.8110.----.1	Employee Benefits - Administration, Administration	\$1,208
ESS.8110.----.8	Personal Services - Administration	\$286
EW.8120.----.1	Employee Benefits - Administration	\$26
EW.8120.----.8	Personal Services - Sanitary Sewers	\$6
EW.8310.----.1	Employee Benefits - Sanitary Sewers	\$79
EW.8310.----.8	Personal Services - Water District	\$20
EWN.8310.----.1	Employee Benefits - Water District	\$62
EWN.8310.----.8	Personal Services - Water District	\$14
	Employee Benefits - Water District	
	Total	\$1,284,974

INCREASE REVENUE ACCOUNTS:

A.1310.9999.R105.1000	Oth R/Property Tax Items-Sales: Tax Acquired Prop	-\$300,326
A.1330.----.R123.00RP	Departmental Income-Fees: Treas-Real Property	\$35,000
A.3110.GRNT.R338.9000	New York State Aid-Other Public Safety	\$750
A.4189.LEAD.R448.9HUD	Federal Aid-Oth Publ Hlth: HUD Lead	\$860,858
CS.1710.R270.9000.0000	Miscellaneous-Participant Assessments	\$258
M.9060.9999.R270.9HSA	Departmental Income-Employer H.S.A. Contributions	\$5,811
	Total	\$602,351

DECREASE REVENUE ACCOUNTS:

A.1170.----.R302.5000	New York State Aid-State Aid Indigent Legal Services Fund	\$23,190
A.1310.9999.R111.0000	Non Property Tax Items-Sales Tax	\$319,149
A.1310.9999.R111.0CTY	Non Property Tax Items-Sales Tax-County Share	\$180,851
A.1620.6050.R430.5006	Federal Aid-FEMA - Disaster Reimbursement	\$2,160
A.1620.6080.R430.5006	Federal Aid-FEMA - Disaster Reimbursement	\$10,865
A.1620.----.R430.5006	Federal Aid-FEMA - Disaster Reimbursement	\$51,025
A.3110.----.R226.0000	Shared Services-Chrgs: Oth Gov-Pub Safety	\$79,109
D.5010.----.R240.1000	Use of Money & Property-Interest & Earnings	\$50,000
D.9901.9000.R503.1000	Interfund Transfers-Interfund Transfer	\$100,000
M.9060.9999.R270.9001	Departmental Income-Employer PD Prem-County	\$52,540
M.9089.8000.R270.9002	Departmental Income-Employer PD Prem-Retiree	\$4,219
M.9089.8000.R270.9004	Departmental Income-Retiree Contributions	\$476
	Total	\$873,584

INCREASE THE USE OF FUND BALANCE:

M.----.----.924.0000	Unassigned Fund Balance--Nets Assets-Unrestricted (Deficit)	\$57,369
MS.----.----.917.0000	Unassigned Fund Balance--Unassigned Fund Balance	\$11,403
	Total	\$68,772

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DECREASE THE USE OF FUND BALANCE:

A.-----878.0000	Reserved Fund Balance--Reserve for Capital	\$50,000
CS.-----863.0000	Reserved Fund Balance--Insurance Reserve	\$258
EL.-----924.0000	Unassigned Fund Balance--Nets Assets-Unrestricted (Deficit)	\$3,030
ESN.-----924.0000	Unassigned Fund Balance--Nets Assets-Unrestricted (Deficit)	\$915
ESP.-----924.0000	Unassigned Fund Balance--Nets Assets-Unrestricted (Deficit)	\$261
ESS.-----924.0000	Unassigned Fund Balance--Nets Assets-Unrestricted (Deficit)	\$1,494
EW.-----924.8120	Unassigned Fund Balance--Nets Assets-Unrestricted (Deficit)	\$32
EW.-----924.8310	Unassigned Fund Balance--Nets Assets-Unrestricted (Deficit)	\$99
EWN.-----924.0000	Unassigned Fund Balance--Nets Assets-Unrestricted (Deficit)	<u>\$76</u>
	Total	\$56,165

;and be it further

RESOLVED, That exhibits and schedules presented in the 2021 Tentative Budget be modified as necessary to reflect the above amendments; and be it further

RESOLVED, That the 2021 Tentative Budget as amended above by the Legislature's Audit & Control Committee reflects the Real Property Tax Levy at \$67,059,235 and an estimated Full Value Rate of \$8.49.

APPROVED

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