

Agenda

Administrative Services Committee

December 6, 2021, 5:00 p.m., Legislative Chambers

Livestreamed on Facebook

Gerace Office Building, Mayville, NY

- A. Call to Order
- B. Approval of Minutes (11/08/2021)
- C. Privilege of the Floor
- 1. Proposed Resolution – Renew and Amend Resolution 213-21 to Amend 2021 & 2022 Budgets to Implement the County Internet Bandwidth Upgrades Project within the Chautauqua County American Rescue Plan Act (ARPA) Spending Plan
- 2. Proposed Resolution - Adjust Accounts for the Real Property Tax Office
- 3. Proposed Resolution - Setting Salary for Coordinator of Aging Services II
- 4. Proposed Resolution- Financial Management Policy for the County of Chautauqua
- 5. Proposed Resolution- Amend Chautauqua County Purchasing Policy
- 6. Proposed Local Law Intro. 4-21 - Amending Local Law 7-90 Providing for a Management Salary Plan for County Officers and Employees (Re:Undersheriff, Captain, Warden and Corrections Lieutenant)
- 7. Other –

**KMD 10/01/21
PMW 11/23/21**

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

TITLE: Renew and Amend Resolution 213-21 to Amend 2021 & 2022 Budgets to Implement the County Internet Bandwidth Upgrades Project within the Chautauqua County American Rescue Plan Act (ARPA) Spending Plan

BY: Administrative Services and Audit & Control Committees:

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

WHEREAS, President Biden signed into law the American Rescue Plan Act (ARPA) on March 11, 2021, and this legislation contains a wide array of stimulus and recovery funding designed to ensure the nation's swift economic and public health recovery from COVID-19; and

WHEREAS, Chautauqua County received an award of \$24,600,000 in ARPA funding, of which \$18,219,169 is available for general county spending based on the Treasury Department's revenue loss formula and other guidance, and the remaining \$6,380,831 in funding can only be spent on designated ARPA categories including premium pay; water, sewer, and broadband projects; and responding to the COVID-19 pandemic and its associated economic impacts; and

WHEREAS, an ARPA working group consisting of the County Executive, several legislators, and several department heads worked for many months to create an ARPA Spending Plan (Plan) consisting of priority projects to address the key strategic categories as defined by the Department of Treasury, to be sustainable, and to have a County-wide impact; and

WHEREAS, the Plan, consisting of the priority projects, was thoroughly reviewed by the ARPA working group, the County Executive, and the County Legislature and was adopted pursuant to Resolution No. 202-21; and

WHEREAS, the County Internet Bandwidth Upgrades project, identified as one of the priority projects recommended in Resolution 202-21, is ready to proceed and budget amendments are necessary to authorize spending for the project; therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2021 Adopted Budget in order to implement the County Internet Bandwidth Upgrades project:

INCREASE APPROPRIATION ACCOUNTS:

A.1680.----.2	Equipment—Information Technology	\$30,800	\$173,000
A.1680.----.4	Contractual—Information Technology	\$ 9,538	
	Total	\$40,338	

ESTABLISH & INCREASE REVENUE ACCOUNT:

A. 1680.----.R408.9ARP	Federal Aid—Oth Fed Aid: ARPA	\$40,338	\$173,000
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and; be it further

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2022 Budget in order to implement the County Internet Bandwidth Upgrades project:

INCREASE APPROPRIATION ACCOUNT:

A.1680.----.4 Contractual—Information Technology \$28,080

INCREASE REVENUE ACCOUNT:

A. 1680.----.R408.9ARP Federal Aid—Oth Fed Aid: ARPA \$28,080

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

TITLE: Adjust Accounts for the Real Property Tax Office

BY: Administrative Services and Audit & Control Committees:

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

WHEREAS, there is a need to adjust accounts for the Real Property Tax Office due to unforeseen software enhancements that were not included in the 2021 Budget; and

WHEREAS, due to various staff changes and temporary delays in filling vacant positions, actual personal services and employee benefits expenditures are expected to be less than the corresponding appropriations; now therefore be it

RESOLVED, That the Director of Finance is hereby directed to make the following changes to the 2021 Adopted Budget:

INCREASE APPROPRIATION ACCOUNT:

A.1330.----.4 Contractual—Real Property Tax \$38,400

DECREASE APPROPRIATION ACCOUNT:

A.1330.----.1 Personal Services—Real Property Tax \$38,400

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

PMW 11/18/21

TITLE: Setting Salary for Coordinator of Aging Services II

BY: Administrative Services, Human Services, and Audit & Control Committees:

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

WHEREAS, the Director of Office for Aging Services has requested that salary be set for a new supervisory position responsible for planning and assisting in the administration of multiple programs and coordination of the various components and activities of county projects to meet the needs of the elderly, and

WHEREAS, the Human Resources Department has classified the position as Coordinator of Aging Services II and supports the request that the salary be set at CSEA 6300 grade 19, therefore be it

RESOLVED, That the title of Coordinator of Aging Services be added to the CSEA 6300 Salary Plan at Grade 19.

Grade 19: (2021: \$25.20 - \$32.19 per hour)
(2022: \$25.96 - \$33.16 per hour)

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VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

KMD 11/30/21 PMW 11/30/21

TITLE: Financial Management Policy for the County of Chautauqua

BY: Administrative Services and Audit & Control Committees:

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, 167-19 and 227-20; and

WHEREAS, it is appropriate to amend the current Financial Management Policy to eliminate the allocation to the Capital Project Reserve of investment earnings associated with cash contributed from out-of-county waste at the County Landfill, and to eliminate minimum reserves for occupancy tax; 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.

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

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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.
 - 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.

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- 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 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. Additionally, revenue from the Motor Vehicle Registration fee shall fund County road and bridge projects.

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

$$\begin{array}{l} \text{Total Monthly Investment Earnings} \\ * (\text{Month end cash balance, EL Fund} / \text{Month end cash balance, All funds}) \\ * \% \text{ of out-of-county waste from the last fully audited year} \\ = \\ \text{Investment earnings associated with cash contributed from out-of-county} \\ \text{waste at the Landfill} \end{array}$$

Effective January 1st, 2023:

Funding – In order to provide a consistent source of funding for the County’s infrastructure, investment earnings accrued from the County’s general fund shall be dedicated to the Capital Project Reserve. Additionally, revenue from the Motor Vehicle Registration fee shall fund County road and bridge projects.

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 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,

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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 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.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

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.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

TITLE: Amend Chautauqua County Purchasing Policy

BY: Administrative Services and Audit & Control Committees:

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

WHEREAS, pursuant to Section 104-b of New York State General Municipal Law (GML), the County Legislature adopted a Purchasing Policy in Resolution 182-92, as amended by Resolutions 268-93, 171-94, 124-09, 142-13, 68-14, 161-15, 230-16, 189-18 and 184-20; and

WHEREAS, the County periodically receives Community Development Block Grant Funds, and is required to comply with certain purchasing-related requirements in connection therewith; now, therefore, be it

RESOLVED, That Section 1(b) of the County Purchasing Policy established by Resolution 184-20 is amended as follows:

Purchases must also be compliant with any funding source requirements. See, for example, the requirements of Title 2: Grants and Agreements, of the Code of Federal Regulations (CFR), Part 200—Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards (“Uniform Guidance”) §§200.318-200.326. Solicitations and awards for purchases to be paid for in whole or in part with Community Development Block Grant (CDBG) funds must be consistent with applicable requirements of 24 C.F.R. Part 75 “Economic Opportunities for Low- and Very-Low Income Persons”, including requirements for participation of Section 3 residents and businesses, as well as MWBE requirements.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

SMA 11/29/21
KMD 11/29/21
PMW 11/29/21

LOCAL LAW
INTRODUCTORY NO. 4-21
CHAUTAUQUA COUNTY

AMENDING LOCAL LAW 7-90 PROVIDING FOR A MANAGEMENT SALARY PLAN FOR COUNTY OFFICERS AND EMPLOYEES (Re: UNDERSHERIFF, CAPTAIN, WARDEN AND CORRECTIONS LIEUTENANT)

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York, as follows:

Section 1. Purpose.

The purpose of this Local Law is to amend the Management Salary Plan to modify the salary range of certain titles in the Sheriff's Office to address internal inequities within the salary structure to allow for a monetary benefit to promotional opportunities. The current and proposed ranges for the positions are as follows:

Title	Current Range	2021 Salary Range	Proposed Range	2021 Salary Range
Undersheriff	8	\$62,018 - \$95,183	11	\$69,154 - \$110,511
Captain	7	\$58,714 - \$90,076	9	\$65,313 - \$100,293
Warden	6	\$55,411 - \$84,965	8	\$62,018 - \$95,183
Corrections Lieutenant	5	\$52,111 - \$79,852	7	\$58,714 - \$90,076

Section 2. Salary Level.

Effective January 1, 2022, the salary range of the title Undersheriff shall be Range 11; the title Captain shall be Range 9; the title Warden shall be Range 8; and the title Corrections Lieutenant shall be Range 7.

Section 3. Effective Date.

This Local Law shall become effective upon filing with the Secretary of State.

Sponsor: Legislator Niebel