

Budget, Capital and Finance Committee
Regular Meeting Minutes
Monday, November 9, 2009 3:30 PM
Scott Heyman Conference Room

Approved

Call to Order

Mr. Dennis called the meeting to order at 3:30 p.m.

Attendee Name	Title	Status
James Dennis	Chair	Present
Michael Hattery	Vice Chair	Present
Kathy Luz Herrera	Member	Excused
Pamela Mackesey	Member	Present
Nathan Shinagawa	Member	Excused

Staff: J. Mareane, N. Jayne, K. Sutherland, County Administration; E. Marx, Planning Department; D. Squires, Finance; M. Pottorff, TC Legislature Office

Changes to Agenda

Motion: Add Resolution to Agenda entitled authorization to accept U.S. Department of Energy Grant and Utilize Alternative Fuel Initiative Funds; Anticipated Revenue from Sale of Current Fleet Vehicles; and 2009 Rollover Funds from the Planning Department to Purchase Three Hybrid Vehicles in Support of the County's Green Fleet Initiative.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Pamela Mackesey, Member
SECONDER:	Michael Hattery, Vice Chair
AYES:	James Dennis, Michael Hattery, Pamela Mackesey
EXCUSED:	Kathy Luz Herrera, Nathan Shinagawa

Comments from the Public

No member of the public was in attendance.

Committee Chair Report

Mr. Dennis said the Legislature will take action to adopt the Tentative 2010 Tompkins County Budget at its meeting on November 17th. He asked that anyone wishing to propose amendments to let the Legislature Office or County Administration know in advance.

Director of Finance Report

Mr. Squires reported an auditor from the IRS (Internal Revenue Service) will be in Tompkins County to review 2007 financial records for the first time. They recently finished the Tioga County Audit and one of the issues that arose there was they ruled local mileage reimbursement from home to the Courthouse was not allowable. Mr. Squires said he expects that will be one of the issues they will look at here. He also reported he will be going to market in December to finance bond anticipation notes that will be coming due in January. He said the New York State Comptroller issued a statement today that the Cash for Clunkers had a positive impact on third quarter sales tax. He said this could be one reason why the first payment of November was close to last year's receipts and noted this is the first time that

has happened this year. Nationally, in the month of October retail sales were above 2008. He said another factor could be that gas prices are above where they were last year.

Mr. Squires reported on the Contingent Fund and said although there is still money left in that account it is projected that an overrun in the Assigned Counsel Program and overtime costs in the Jail will exhaust all remaining funds by year-end.

County Administrator Report

Mr. Mareane said although the 2010 budget process is coming to an end there will be continued discussion on budget matters during upcoming months. He believes the next three years will present Tompkins County with significant challenges and said Pensions in the State budget will be the County's nemesis. Currently pension are approximately 7% of payroll, in 2010 the percentage will rise to 11%, in 2011 17.9%, and in 2012 it will be 24%. Mr. Mareane said in the future it looks like \$2 million in the County's revenue will go towards supporting the Pension bill. He will be setting up a simple projection model for members to look at that will assist in beginning conversations about how to prepare for upcoming budgets.

Mr. Mareane reported all contracts expire by December 31, 2009, and suggested the Legislature think about if there is any benefit in talking about long-range contracts. Mr. Dennis noted the Road Patrol has not had a contract since 2006.

Mr. Mareane spoke of the budget process that has taken place over recent months and asked that Legislators give thought to what worked well and what did not work in addition to the manner in which information was conveyed to the Legislature. Ms. Jayne distributed copies of a draft budget survey that will be circulated to Legislators and department heads. Members were asked to review the survey and get comments back to Ms. Jayne as soon as possible.

Ms. Mackesey asked if it would be more cost effective for Legislators to have a computer to access budget information. Mr. Hattery asked if it would be valuable when establishing a target to talk about a scenario that includes how a spending target fits into the overall spending of the organization, including the target. Mr. Dennis commented that the Powerpoint presentations done by departments were very good and that all departments should be encouraged to use them. Ms. Robertson agreed the Powerpoint presentations were helpful but target cut information was not included and asked that that information be available.

County Attorney and Public Information Officer

The County Attorney or Public Information Officer were not in attendance.

Resolutions Approved

RESOLUTION (ID # 1531): AUTHORIZATION FOR DIRECTOR OF FINANCE TO MAKE YEAR-END TRANSFERS, APPROPRIATIONS, AND BUDGET ADJUSTMENTS AS REQUIRED

RESULT:	RECOMMENDED [UNANIMOUS]
MOVER:	Michael Hattery, Vice Chair
SECONDER:	Pamela Mackesey, Member
AYES:	James Dennis, Michael Hattery, Pamela Mackesey
EXCUSED:	Kathy Luz Herrera, Nathan Shinagawa

WHEREAS, it is necessary, annually, to balance Tompkins County's financial books, now therefore be it

RESOLVED, on recommendation of the Budget, Capital, and Finance Committee, That during 2010 the County Finance Director be and hereby is authorized and directed to make year-end transfers, appropriations, and budget adjustments required to clear credit balances from the books at year's end,

RESOLVED, further, That any such additional entries made by the County Finance Director shall be reported back to the Tompkins County Legislature.

SEQR ACTION: TYPE II-20

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RESOLUTION (ID # 1532): AUTHORIZATION TO SIGN DRAFTS – COUNTY ADMINISTRATOR

RESULT:	RECOMMENDED [UNANIMOUS]
MOVER:	Michael Hattery, Vice Chair
SECONDER:	Pamela Mackesey, Member
AYES:	James Dennis, Michael Hattery, Pamela Mackesey
EXCUSED:	Kathy Luz Herrera, Nathan Shinagawa

WHEREAS, it is necessary, annually, to authorize a Tompkins County official to sign all Tompkins County drafts, now therefore be it

RESOLVED, on recommendation of the Budget, Capital, and Finance Committee, That during 2010 the County Administrator be and hereby is authorized to sign all drafts of the County of Tompkins and to delegate this authority to the Department of Finance,

RESOLVED, further, That County Officials acting in their official capacity as custodians or other representatives of clients have authority to sign checks in furtherance of their fiduciary responsibilities.

SEQR ACTION: TYPE II-20

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RESOLUTION (ID # 1533): TOWN AND CITY BUDGETS AND PRINTING OF TAX RATES

RESULT:	RECOMMENDED [UNANIMOUS]
MOVER:	Michael Hattery, Vice Chair
SECONDER:	Pamela Mackesey, Member
AYES:	James Dennis, Michael Hattery, Pamela Mackesey
EXCUSED:	Kathy Luz Herrera, Nathan Shinagawa

WHEREAS, annually Tompkins County must keep a record of the adopted City and Town budgets and must, in accordance with the laws of New York State, levy and collect property taxes per those adopted budgets, now therefore be it

RESOLVED, on recommendation of the Budget, Capital, and Finance Committee, That, in accordance with the laws of the State of New York and with budgets adopted by the several town boards of the County of Tompkins now on file with the Clerk of the Legislature, there be levied upon and collected from the taxable property of the several towns of the County and the City of Ithaca the sums contained in those budgets,

RESOLVED, further, That said summaries of the budgets of the several towns of the County and the City of Ithaca be printed in the 2009 Proceedings of the Tompkins County Legislature,

RESOLVED, further, That after the tax rates are ascertained for the various towns and the City of Ithaca, the Clerk shall print such rates in the 2009 Proceedings of the Legislature following the budgets of

the several towns and City.
SEQR ACTION: TYPE II-20

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RESOLUTION (ID # 1534): AUTHORIZING PAYMENTS FOR COMMUNITY COLLEGE OPERATING BUDGET

RESULT:	RECOMMENDED [UNANIMOUS]
MOVER:	Michael Hattery, Vice Chair
SECONDER:	Pamela Mackesey, Member
AYES:	James Dennis, Michael Hattery, Pamela Mackesey
EXCUSED:	Kathy Luz Herrera, Nathan Shinagawa

WHEREAS, this Legislature has heretofore and by resolution approved the 2009-2010 operating budget for the Tompkins Cortland Community College and appropriated the necessary funds to pay the Tompkins County proportionate share of the operating budget of said college, and

WHEREAS, to accommodate Tompkins Cortland Community College's fiscal year and cash-flow needs, it is important that Tompkins County's share be paid during the first half of the calendar year, now therefore be it

RESOLVED, on recommendation of the Budget and Capital Committee, That the County Administrator be and hereby is authorized and directed, pursuant to the provisions of the Education Law of the State of New York and within the authorization provided by this Legislature, to pay Tompkins Cortland Community College an amount up to but not to exceed the Tompkins County budgeted share of the operating costs of said college for the fiscal year 2009-2010 on the following dates in the following amounts:

January 1, 2010	\$ 659,512
March 1, 2010	\$ 659,512
May 1, 2010	\$ 659,512
July 1, 2010	\$ 659,512
Total:	\$ 2,638,047

SEQR ACTION: TYPE II-20

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RESOLUTION (ID # 1581): APPROPRIATION FROM CONTINGENT FUND - TERMINAL-PAY REIMBURSEMENT - COUNTY OFFICE FOR THE AGING

RESULT:	RECOMMENDED [UNANIMOUS]
MOVER:	Michael Hattery, Vice Chair
SECONDER:	Pamela Mackesey, Member
AYES:	James Dennis, Michael Hattery, Pamela Mackesey
EXCUSED:	Kathy Luz Herrera, Nathan Shinagawa

WHEREAS, the Tompkins County Office for the Aging had a Senior Account Clerk/Typist retire effective October 30, 2009

WHEREAS, the Fiscal Policy of Tompkins County allows for terminal-pay reimbursement to the department from the Contingent Fund, now therefore be it

RESOLVED, on recommendation of the Health and Human Services and Budget, Capital and Finance Committees, That the Director of Finance is hereby authorized and directed to make the following budget appropriation:

REVENUE	A1990.54440	Contingent Fund	\$4,392.85
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APPROPRIATION A6772.51000529 Senior Account Clerk/Typist \$4,392.85
SEQR ACTION: TYPE 11-20

RESOLUTION (ID # 1530): APPROVING COMPLETED TAX ROLLS AND DIRECTING THE EXECUTING AND DELIVERY OF WARRANTS

RESULT:	RECOMMENDED [UNANIMOUS]
MOVER:	Michael Hattery, Vice Chair
SECONDER:	Pamela Mackesey, Member
AYES:	James Dennis, Michael Hattery, Pamela Mackesey
EXCUSED:	Kathy Luz Herrera, Nathan Shinagawa

WHEREAS, it is necessary annually to provide for property tax collection in Tompkins County to meet expenses and the cost of county governments in Tompkins County, and to direct that upon the tax rolls of the several towns and City, the several taxes will be extended, now therefore be it

RESOLVED, on recommendation of the Budget, Capital, and Finance Committee, That the tax rolls be approved as completed and that there shall be extended and carried out upon the roll the amount to be levied against each parcel of real property shown thereon,

RESOLVED, further, That there be annexed to each of said rolls a tax warrant prepared by the Director of Assessment as provided for in Section 4.00(b) of the Tompkins County Charter, that such warrants shall be the respective amounts theretofore authorized to be levied upon each of said rolls, that the several warrants be signed by the Chair and the Clerk of the Legislature under seal of the Legislature and by the Director of Assessment, and that said rolls with said warrants annexed are to be forthwith delivered to the respective collectors of the nine towns and City districts of the County.

SEQR ACTION: TYPE II-20

RESOLUTION (ID # 1540): AUTHORIZING A MULTI-YEAR AGREEMENT WITH CIASCHI, DIETERSHAGEN, LITTLE, & MICKELSON, LLP FOR THE FINANCIAL AUDIT OF TOMPKINS COUNTY

Mr. Squires stated firms were solicited from within the region and only four responded.

RESULT:	RECOMMENDED [UNANIMOUS]
MOVER:	Pamela Mackesey, Member
SECONDER:	Michael Hattery, Vice Chair
AYES:	James Dennis, Michael Hattery, Pamela Mackesey
EXCUSED:	Kathy Luz Herrera, Nathan Shinagawa

WHEREAS, The County Finance Department issued a RFP for auditing services, and
WHEREAS, five accounting firms responded with fee proposals ranging from \$60,000 per year to \$82,000 per year, and

WHEREAS, the Finance Director after reviewing proposals and verifying references, recommended that the Audit Committee of the Legislature consider two firms which best suited the financial reporting requirements of the County, and

WHEREAS, the Audit Committee on October 21, 2009 interviewed two accounting firms moved forward for consideration, and

WHEREAS, the selection of Ciaschi, Dietershagen, Little, & Mickelson, LLP, was recommended by the Audit Committee based upon past service experience, their understanding of the County's

financial reporting systems, and the quality and cost effectiveness of the proposal, now therefore be it

RESOLVED, on recommendation of the Budget Capital, and Finance Committee, and the Audit Committee, That the Director of Finance is authorized to award a contract to Ciaschi, Dietershagen, Little, & Mickelson, LLP for the financial audit of the County (and component Units - Tompkins Public Library, Tompkins IDA, Tompkins TASC, and Tompkins Soil & Water) , for the years 2009, 2010, and 2011, based upon the following proposed fees:

	2009	2010	2011
County-wide audit	\$25,000	\$25,000	\$28,000
Federal Single audit	\$12,000	\$12,000	\$12,000
Library	\$8,000	\$8,000	\$8,000
IDA	\$7,000	\$7,000	\$7,000
Tobacco Corporation	\$4,000	\$4,000	\$4,000
Soil & Water	\$4,000	\$4,000	\$4,000
NYS Single Audit	\$4,000	\$4,000	\$4,000
Total fee	\$64,000	\$64,000	\$67,000

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RESOLUTION (ID # 1552): AUTHORIZATION TO ACCEPT U.S. DEPARTMENT OF ENERGY GRANT AND UTILIZE ALTERNATIVE FUEL INITIATIVE FUNDS; ANTICIPATED REVENUE FROM SALE OF CURRENT FLEET VEHICLES; AND 2009 ROLLOVER FUNDS FROM THE PLANNING DEPARTMENT TO PURCHASE THREE HYBRID VEHICLES IN SUPPORT OF THE COUNTY'S GREEN FLEET INITIATIVE

Mr. Marx said this is notable, particularly because it is an interdepartmental effort between the Planning, Assessment, and Information Technology Services Departments. It is also a small step in an approach to having a fleet of vehicles. Mr. Hattery asked if there is an analysis of what the savings are in using alternative fuel vehicles. Mr. Marx responded that one would be done, but stated the fuel economy of these is double of the vehicles they will be replacing and these vehicles will be used as extensively as possible.

RESULT:	RECOMMENDED [UNANIMOUS]
MOVER:	Pamela Mackesey, Member
SECONDER:	Michael Hattery, Vice Chair
AYES:	James Dennis, Michael Hattery, Pamela Mackesey
EXCUSED:	Kathy Luz Herrera, Nathan Shinagawa

WHEREAS, the Tompkins County Legislature adopted a resolution on April 7, 2009 to enter into a memorandum of understanding with Clean Communities of Central New York (CCCNY), and

WHEREAS, the United States Department of Energy (DOE) established the Clean Cities program to provide tools and resources for voluntary, community-based programs to help reach the goal of reduced dependence on foreign oil, and

WHEREAS, through its participation in CCCNY Tompkins County became eligible to apply for funding from the DOE for a green fleet initiative, and

WHEREAS, this in an interdepartmental initiative that furthers the County's greenhouse gas emissions goals and by expanding access via a new shared car pool of these three hybrid vehicles to all County staff in the downtown Courthouse Complex, and

WHEREAS, the County Legislature earmarked \$50,000.00 for this Alternative Fuel Initiative in 2009, and

WHEREAS, the United States Department of Energy has granted Tompkins County \$6,000.00 toward the differential cost of purchasing three hybrid vehicles in support of the County's Green Fleet Initiative, and

WHEREAS, Tompkins County has committed to fund the majority of the cost of three hybrid vehicles using \$50,000.00 allocated by the Legislature for the Alternative Fuel Initiative as well as anticipated revenue from the sale of three County vehicles that are currently in the fleet, and a small portion of previously approved 2009 rollover funds from the Planning Department, now therefore be it

RESOLVED, on recommendation of the Planning, Development and Environmental Quality Committee, the Government Performance and Workforce Relations Committee, and the Budget and Capital Committee, That the County Administrator or his designee be authorized to sign all documents related to the acceptance of grant funds from the U.S. Department of Energy, and

RESOLVED, further, That the County Finance Director allocate anticipated revenue from the sale of three County vehicles that will be replaced by more efficient vehicles to fund the purchase of three hybrids, and

RESOLVED, further, That the County Finance Director be authorized to adjust the budget in the following manner:

FROM:

8020.44959	Federal Aid	\$6,000.00
1990.52231	Contingency Fund- Alternative Fuel Initiative	\$50,000.00
8020.42665	Planning Department - Sale of Equipment Account	\$6,000.00 (est.)

TO:

8020.52231	Planning Department - Vehicles Account	\$56,000.00
8020.52231	Planning Department - Vehicles Account	\$6,000.00 (est.)

SEQR TYPE: II-25

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Approval of Minutes (ID # 1391): 8-10-09

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Michael Hattery, Vice Chair
SECONDER:	Pamela Mackesey, Member
AYES:	James Dennis, Michael Hattery, Pamela Mackesey
EXCUSED:	Kathy Luz Herrera, Nathan Shinagawa

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Budget Calendar and Continued Discussion of Budget Materials

Ms. Jayne asked members to submit comments to her on the 2011 budget calendar; she will draft a revised calendar and present for discussion at the next meeting. The Committee discussed the materials presented to Legislators during the budget process; it was the consensus of the Committee that the large budget book was found to be cumbersome and improvements could be made to the format of the pages. Ms. Robertson said she would like another column of history listed in the budget pages to help in identifying trends. Ms. Jayne will present a revised format for the pages at the next meeting and will look into the price for laptops for Legislators. She will also look into alternatives to producing information that is now contained in the large budget book.

Mr. Hattery commented that he believes the next two years are going to be a lot worse than 2010 for budgets given the projected increase in health insurance and pension costs. He said the standard of living is going down in the private sector and there needs to be some givebacks from the public sector.

Minutes
Budget, Capital and Finance Committee
Monday, November 9, 2009

Adjournment

The meeting adjourned at 4:40 p.m.

Respectfully submitted by Michelle Pottorff, TC Legislature Office