

FINANCE AND RULES COMMITTEE

June 16, 2020

Present: Legislators Tom Osborne, Ron Burns, Greg Kulzer, Ian Gilbert, and Phil Hathway.

Others present: Legislators Larry Dolhof, Jerry King, Richard Chartrand; Randy LaChausse, and Andrea Moroughan; County Manager Ryan Piche; County Attorney Joan McNichol; Treasurer Eric Virkler, and Human Resource Director Caitlyn Smith; and media representative Nick Altmire.

Committee Chairman Tom Osborne called the meeting at 4:00 p.m.

Legislator Burns made a motion to approve the 5/19/2020 committee meeting minutes, seconded by Legislator Kulzer and carried.

2019 Year-End Budget update – Ryan Piche & Eric Virkler (attached)

Ryan went through each Department showing whether they were under budget or over. If the Department was over budget, he gave a brief explanation as to what the cause was. Most of the Departments were under budget with a few of the larger ones being over. Some of the reasons why Departments were over budget were because State or Federal Grant revenue wasn't received before the end of the year, DMV moved to a new location with added expenses, overtime costs when staffing was down, not meeting budgeted revenue amounts, and new voting machines which weren't budgeted for.

Last June, in 2019 it was estimated that the county fund balance would end up at roughly \$7 million by the end of the year due to significant IGT payments, AUD Reconciliation, and the JCC Project additional costs. The actual 2019 Year End General Fund balance was \$9,470,196. There was only \$262,000 used out of fund balance for the 2019 budget instead of the estimated amount of \$1,650,000. All in all 2019 ended on much better note than anticipated.

Eric Virkler told the committee that he received the draft audit report and would like to invite the auditors to come in for the July Committee meeting to present their findings.

Chamber of Commerce request – Kristen Aucter

Kristen explained that membership dues that come in at the beginning of the year are used to spend on tourism. Those expenditures are then submitted to the county for reimbursement as per the contract. Due to the COVID-19 pandemic membership dues were given an extended deadline/grace period to help local businesses out. There are roughly 63 members that haven't paid to date. Other events that normally would have taken place to help with fund raising haven't happened this year due to the pandemic and social distancing requirements. The funding that the county offers through the contract is needed to continue operations, otherwise it will be likely that the Chamber of Commerce will have to close for an extended period.

Kristen suggested that if the county would be willing to pay the remaining balance of the contract in one lump sum, it would keep the Chamber of Commerce open. She would submit reports showing that the funds are used for promoting tourism in Lewis County on a bi-monthly basis. In response to Legislator Kulzer, Kristen explained that the members that haven't paid

their membership dues are only receiving a very limited amount of benefits. Legislator Osborne clarified that the Chamber is asking for the balance of their contract in one lump sum payment, not increased funding.

The following dockets were reviewed:

1. Resolution demanding that the State immediately release the first quarter of enhanced Medicaid federal matching funds for the pandemic response to Lewis County to provide some partial fiscal relief to the current conditions.
YEA 5 NAY 0
2. Resolution establishing standard workdays for elected and appointed officials and reporting the days worked to the New York State and Local Employees' Retirement System
YEA 5 NAY 0
3. Resolution authorizing a modification Agreement between the County of Lewis and the Lewis Chamber of Commerce to provide services and activities in the promotion of Lewis County recreation and tourism, and the promotion of and creation of Lewis County community events.
YEA 5 NAY 0
4. Resolution authorizing a Discharge of Mortgage for Lorrie Bodway.
YEA 5 NAY 0
5. Resolution authorizing a Discharge of Mortgage for Sara Holub.
YEA 5 NAY 0
6. Resolution authorizing a Discharge of Mortgage for Lydia Roggie.
YEA 5 NAY 0
7. Resolution for budget transfers in the amount of \$108,716.00 to Department Accounts for annual Enterprise vehicle lease payments, utilizing Project HAD Capital Equipment funds.
YEA 5 NAY 0

Motions:

1. Legislator Hathway made a motion to authorize Highway Superintendent Warren Shaw to refill one (1) full-time M.E.O. position due to resignation, effective immediately, seconded by Legislator Burns and carried.
2. Legislator Burns made a motion to authorize Sheriff Carpinelli to refill one (1) part-time Dispatcher position due to resignation effective immediately, seconded by Legislator Kulzer and carried.

Ryan announced that the GKG, our Insurance Broker for the Health Insurance Plan, is having their Annual Meeting (virtually) on Thursday, June 18th at 1:00 p.m. if anyone would like to attend. The idea that has been floated around is to give both the employee and employer 1 or 2 more "holidays" from the health insurance premiums as our fund balance is in very good shape. This would help out the 2020 budget.

At 4:46 p.m. Legislator Hathway made a motion to enter executive session for discussion on Information Technology Director, seconded by Legislator Burns and carried.

At 5:07 p.m. Legislator Burns made a motion to enter back into regular session, seconded by Legislator Gilbert and carried.

At 5:07 p.m. Legislator Burns made a motion to adjourn, seconded by Legislator Hathway and carried.

Respectfully submitted,
Cassandra Moser, Clerk of the Board

2019 YEAR-END BUDGET REVIEW

Ryan Piche & Eric Virkler

June , 2020

PUBLIC SAFETY

DISTRICT ATTORNEY

	2019 Budgeted	2019 Actual	Variance
Revenue	102,389	103,861	1,472
Expenditures	591,041	577,978	13,062
Total	488,652	474,117	14,535

Notes:

CORONER

	2019 Budgeted	2019 Actual	Variance
Revenue	0	0	0
Expenditures	88,576	91,542	-2,966
Total	88,576	91,542	-2,966

Notes:

PUBLIC DEFENDER

	2019 Budgeted	2019 Actual	Variance
Revenue	0	167,353	167,353
Expenditures	405,400	476,281	-70,881
Total	404,200	308,928	96,471

Notes:

- Revenue: We don't budget grant revenue.
- Will spend remainder of grant in 2020.

SHERIFF'S OFFICE

	2019 Budgeted	2019 Actual	Variance
Revenue	233,500	236,954	3,454
Expenditures	3,279,754	3,469,457	-189,703
Total	3,046,254	3,232,503	-186,249

Notes:

- Revenue: \$18,000 short on Snowmobile Reimbursement
- Revenue: Cell Phone 911 Surcharge: Budgeted \$50,000; received \$96,000
- Road Patrol and Recreation Overtime +\$48,000
- Road Patrol and Recreation Temporary Services +\$30,000
- Vehicles = \$115,614 – Transfer in from Capital – Permitted by BOL

SHERIFF'S OFFICE JAIL

	2019 Budgeted	2019 Actual	Variance
Revenue	65,000	34,845	-30,155
Expenditures	2,311,195	2,304,969	6,226
Total	2,246,195	2,270,124	-23,929

Notes:

- Revenue: Inmate Board short \$30,000

PROBATION

	2019 Budgeted	2019 Actual	Variance
Revenue	122,432	99,692	-22,739
Expenditures	572,305	524,041	48,264
Total	449,873	424,349	25,524

Notes:

- Expenditures down = revenue from NYS down.
- Vacancies throughout the year saved money.

EMERGENCY MANAGEMENT

	2019 Budgeted	2019 Actual	Variance
Revenue	77,307	96,743	19,436
Expenditures	248,527	291,648	-43,121
Total	171,220	194,905	-23,685

Notes:

- Waiting on Federal Grant SHSP reimbursement of \$21,305
- Waiting on Federal Grant Hazard Mitigation reimbursement of \$112,525

CODES

	2019 Budgeted	2019 Actual	Variance
Revenue	67,000	95,561	28,561
Expenditures	306,488	300,800	5,688
Total	239,488	205,238	34,250

Notes:

- Lots of building permits!

HEALTH & HUMAN SERVICES

COMMUNITY SERVICES

	2019 Budgeted	2019 Actual	Variance
Revenue	1,869,828	1,921,753	51,925
Expenditures	2,061,831	2,064,592	-2,761
Total	192,003	142,839	49,164

Notes:

- None

PUBLIC HEALTH

	2019 Budgeted	2019 Actual	Variance
Revenue	2,190,001	1,892,180	-297,821
Expenditures	3,419,141	3,281,676	137,465
Total	1,229,140	1,389,496	160,356

Notes:

- Pre K and State Aid admin revenues for 2019 received after year end close
- Under budget in personnel, fringe and contractual expenses

DEPARTMENT OF SOCIAL SERVICES

	2019 Budgeted	2019 Actual	Variance
Revenue	5,427,129	4,953,085	-474,044
Expenditures	16,160,060	15,886,110	273,950
Total	10,732,931	10,933,025	-200,094

Notes:

- State Admin Reimbursement \$300,000 lower due to population served
- IGT over budget \$590,000 (overpayment?)
- Personnel under budget \$100,000 due to newer staff and vacancies
- TANF revenue down \$282,000 – more costs shifting to Safety Net

OFFICE FOR THE AGING

	2019 Budgeted	2019 Actual	Variance
Revenue	998,470	1,380,412	381,942
Expenditures	1,329,699	1,242,548	87,151
Total	331,229	-137,864	469,093

Notes:

- 2018 State Grant revenue booked in 2019: \$400,000

PUBLIC SERVICES

COUNTY CLERK

	2019 Budgeted	2019 Actual	Variance
Revenue	701,000	782,271	81,271
Expenditures	573,559	594,122	-20,563
Net Profit	127,441	188,149	60,708

Notes:

- Additional expenses associated with moving to new DMV

HIGHWAY DEPARTMENT

	2019 Budgeted	2019 Actual	Variance
Revenue	6,291,582	6,588,176	296,594
Expenditures	6,506,582	6,774,619	268,037
Total	-215,000	-186,443	28,557

Notes:

- Charged more to Towns for Salt
- Hospital Plowing Contract from 2018 paid in 2019
- Multi-Modal funds from 2018 received in 2019
- Overtime was overspent by \$30,000

HIGHWAY MACHINERY

	2019 Budgeted	2019 Actual	Variance
Revenue	1,224,896	1,527,950	303,054
Expenditures	1,331,958	1,406,539	74,581
Total	-107,062	152,672	258,734

Notes:

- This fund has fallen short the last few years; we added to the fund balance at year-end, and adjusted the County's contribution going into 2020.

SOLID WASTE

	2019 Budgeted	2019 Actual	Variance
Revenue	1,726,000	2,023,731	289,731
Expenditures	1,876,000	1,995,690	-119,690
Total	-150,000	28,041	178,041

Notes:

- More garbage means more revenue but also more DANC tipping fees
- Depreciation is included in the actual expense

ECONOMIC DEVELOPMENT

	2019 Budgeted	2019 Actual	Variance
Revenue	57,000	55,338	1,662
Expenditures	161,654	139,649	22,005
Total	104,654	84,311	20,343

Notes:

- None

RECREATION, FORESTRY, TRAILS & PARKS

	2019 Budgeted	2019 Actual	Variance
Revenue	54,000	58,718	4,718
Expenditures	143,561	148,142	-4,581
Total	89,561	89,424	137

Notes:

TRAIL MAINTENANCE

	2019 Budgeted	2019 Actual	Variance
Revenue	150,057	115,652	-34,405
Expenditures	150,057	114,646	35,411
Total	0	1,006	1,006

Notes:

- Overage taken from Trail Maintenance Reserve
- 2020 Budget projects a more realistic revenue for this line-item

REAL PROPERTY

	2019 Budgeted	2019 Actual	Variance
Revenue	45,493	44,003	-1,490
Expenditures	406,190	406,318	128
Total	360,697	362,315	-1,618

Notes:

BOARD OF ELECTIONS

	2019 Budgeted	2019 Actual	Variance
Revenue	0	3,213	3,213
Expenditures	501,313	574,128	-72,815
Total	501,313	570,915	-69,602

Notes:

- New Voting Machines in 2019 approved by legislators

VETERANS

	2019 Budgeted	2019 Actual	Variance
Revenue	8,529	10,000	1,471
Expenditures	63,973	61,921	2,052
Total	55,444	51,921	3,523

Notes:

WEIGHTS AND MEASURERS

	2019 Budgeted	2019 Actual	Variance
Revenue	0	0	0
Expenditures	61,550	64,525	2,975
Total	61,550	64,525	2,975

Notes:

- Contracted service with Jefferson County

PLANNING

	2019 Budgeted	2019 Actual	Variance
Revenue	35,000	61,654	26,654
Expenditures	266,953	374,788	107,835
Total	231,953	313,134	81,181

Notes:

- Waiting on \$81,000 grant revenue for Lyons Falls BOA project.

COMMUNITY COLLEGE (TUITION)

	2019 Budgeted	2019 Actual	Variance
Revenue	0	0	0
Expenditures	800,000	951,854	-151,854
Total	800,000	951,854	-151,854

Notes:

- 2016 = \$753,000
- 2017 = \$825,000
- 2018 = \$876,000
- 2019 = \$951,000
- 2020YTD = 439,000

ADMINISTRATIVE

INFORMATION TECHNOLOGY

	2019 Budgeted	2019 Actual	Variance
Revenue	0	0	0
Expenditures	264,726	268,436	3,710
Total	264,726	268,436	3,710

Notes:

- None

BUILDINGS AND GROUNDS

	2019 Budgeted	2019 Actual	Variance
Revenue	578,620	701,874	123,254
Expenditures	1,377,020	1,275,611	101,408
Total	798,400	573,737	224,663

Notes:

- Revenue: Courthouse Reimbursement is up (\$24,000)
- NYSERDA Clean Energy Communities Grant (\$100,000)
- Electric expenditures are down
- Personnel fringe down (\$24,000)

HUMAN RESOURCES

	2019 Budgeted	2019 Actual	Variance
Revenue	4,000	3,205	-795
Expenditures	244,335	244,022	313
Total	240,335	240,817	482

Notes:

- None

COUNTY ATTORNEY

	2019 Budgeted	2019 Actual	Variance
Revenue	298,122	296,396	-1,726
Expenditures	463,692	459,919	3,772
Total	165,570	163,523	2,046

Notes:

- None

TREASURER

	2019 Budgeted	2019 Actual	Variance
Revenue	795,000	961,417	166,417
Expenditures	505,457	467,662	37,795
Net Profit	289,543	493,755	204,212

Notes:

- Higher interest and fee revenue
- Personnel fringes expense were down

COUNTY MANAGER

	2019 Budgeted	2019 Actual	Variance
Revenue	0	0	0
Expenditures	125,777	126,316	539
Total	125,777	126,316	539

Notes:

- Washington DC trip for Great American Defense Communities Award

CLERK OF THE BOARD

	2019 Budgeted	2019 Actual	Variance
Revenue	0	0	0
Expenditures	153,991	157,143	3,152
Total	153,991	157,143	3,152

Notes:

- Retirement of clerk – payout of terminal benefits.

LEGISLATIVE

	2019 Budgeted	2019 Actual	Variance
Revenue	0	0	0
Expenditures	232,951	120,576	112,375
Total	232,951	120,576	112,375

Notes:

- Included Special Legislative Contingency

FROM JUNE 2019 PRESENTATION BIG PICTURE FUND BALANCE

Year-End 2017	\$14,900,000
<u>IGT Post-Dated to 2017</u>	<u>-\$3,500,000</u>
Audited Year-End 2017	\$11,400,000
2018 Beginning Balance	\$11,400,000
IGT Part II	-\$400,000
<u>AUD Reconciliation</u>	<u>-\$200,000</u>
Audited Year-End 2018	\$10,800,000
2019 Beginning Balance	\$10,800,000
JCC Overrun	-\$2,500,000
<u>IGT Part III</u>	<u>-\$1,263,000</u>
Current Fund Balance	\$7,037,000

Other Cash

Current Fund Balance	\$7,037,000
<u>Hospital Funds</u>	<u>\$6,000,000</u>
Cash on Hand	\$13,037,000

Accounts Receivable

Due From OFA	\$400,000
Due From Emergency Man.	\$85,000
<u>Due From Public Defender</u>	<u>\$50,000</u>
Total Receivable	\$535,000

Notes:

- Total IGT Paid Out 2017-2019 = \$16,427,161

JUNE 2020 BIG PICTURE FUND BALANCE

General Fund

12/31/18 Audited Fund Balance	\$10,460,016
Budgeted 2019 Fund Balance Use	\$1,650,000
Actual 2019 Fund Balance Use	\$-262,000
JCC Overrun	\$-2,500,000
Encumbrances/Changes in Restricted Funds	\$122,180
12/31/19 Unaudited Fund Balance	\$9,470,196

Total Cash on Hand: \$19,954,000 increase of over \$3,000,000 from 2018, primarily due to Hospital contribution to JCC facility



QUESTIONS