

Minutes

Audit & Control Committee

**July 16, 2020, 8:35 a.m., Virtual Meeting via Zoom
And Live Streamed for Public Viewing**

Gerace Office Building, Mayville, NY

Members Present: Nazzaro, Niebel, Odell, Gould

Member Absent: Harmon

Others: Tampio, Ames, Carrow, Gregory, Griffith, Abdella, McCoy, Kneer, Crow, Bentley, Wendel, Chagnon, Sanderson, Quattrone, Pavlock, Chris Burt, Button, Caflisch

Chairman Nazzaro called the meeting to order at 8:44 a.m.

Approval of Minutes (06/18/2020)

MOVED by Legislator Odell, SECONDED by Legislator Gould

Unanimously Carried

Privilege of the Floor

Deputy Clerk Ames: I've received no comments from the public.

Proposed Resolution – Amend 2020 Budget Appropriations and Revenues – Landfill

Mr. Bentley: This resolution is to account for a late invoice and some other concerns that came through to adjust the landfill budget for some expenses for the leachate line. There was a discussion at Public Facilities on how to do this. I think at the end of the day, it gets to the same place no matter how you do this whether you increase revenues or take it out of fund balance. I guess the agreement at the end of Public Facilities was to increase the revenues because we are seeing revenues increase due to additional garbage coming in. So, again, this is about \$71,000. It should have been attributed to 2019 but 2019 was closed out. We have identified the issues that caused this. We've educated those that need to be educated and we're comfortable that this should not happen again.

Chairman Nazzaro: As Brad said, we did have a pretty detailed discussion and controls have been put into place like Brad said so we don't have this happening again. Again, we could argue back and forth whether we reduce fund balance or not but at the end of the day, we decided

to leave the resolution as presented unless somebody feels there should be a change to change it to fund balance. Any comments or questions from the committee?

Legislator Odell: No, I would defer to Kitty or Kathleen if there is any accounting housekeeping that would need to be adjusted but it looks good to me.

Ms. Crow: Yeah, I think that this could be done either way. I don't know either one is more correct than the other. At the end of the day, the adjustment to the fund balance will be whatever it is. Whether we received additional revenue as this amendment shows. The fund balance will be what it is if we use the fund balance but then still have the additional revenue that would be returned to fund balance anyway. So, you could really do it either way.

Chairman Nazzaro: Thank you Kitty. Any other questions or comments?

Unanimously Carried

Proposed Resolution - Adjust D5112 – Capital Improvement Accounts

Mr. Bentley: Trying to do a shorter discussion than I had last time. Essentially what this is, is accounting for our award from the State aid for CHIPS and PAVE New York that was budgeted. The amounts are slightly lower than what we get each year because it's based on overall mileage of roads in New York State. As a county adds more mileage of roads, they get increased funding. The pot has stayed the same year after year for the last 4 or 5 years so, based on that equation, another county would get slightly more and the ones that do not building new roads get slightly less. So, for CHIPS and PAVE New York, you see a decrease of \$1,917 Chips and \$437 from PAVE New York. The bigger item here is the Extreme Weather. When we put together the budget last year, Extreme Weather was a big unknown and we thought that it wasn't appropriate to count on that money coming in to be able to spend it at that time. The State has actually awarded Extreme Weather in the total amount of \$547,286.46, so we're adding that into the budget (*inaudible*) notification that came recently. So, that is a good win, however in that same letter, they noted that 80% of the award is subject to (*inaudible*) and the total of all the PAVE New York, CHIPS, and Extreme Weather, is a little over \$5 million dollars. So the extra \$500,000 is 10% so we're actually probably looking at a 10% (*inaudible*) give up to 20%, actually (*inaudible*). If by chance there is no cuts, we're looking at ways that we can roll over the money if we are unable to spend it by year end. This is just a housekeeping method to make sure the State aid is accounted for appropriately.

Chairman Nazzaro: Any other comments or questions?

Unanimously Carried

Proposed Resolution - Quit Claim Deeds

Mr. Caflisch: They are both properties that went through the Land Bank demolition programs so there is nothing much too really discuss. They are getting sold to adjoining property owners and back on the tax roll.

Chairman Nazzaro: O.k., thank you Jim. Anything else?

Unanimously Carried

Legislator Odell: I would just like to thank you, I really appreciate the detail that was given ahead of the quit claim deeds and think would be great to see going forward ahead of the meetings. So that was a good discussion at Administrative Services with the discussion they had too, thank you.

Proposed Resolution - Resolution of the County Legislature of the County of Chautauqua extending the additional rate of taxes on sales and uses of tangible personal property and of certain services, on occupancy of hotel rooms and on amusement charges pursuant to Article 29 of the Tax Law of the State of New York

Chairman Nazzaro: I know that this was discussed in detail and also read the article in the newspaper. Mr. Abdella, this is an extension of the 1%. So Mr. Abdella, could you give us a brief comment on this? I think we're all well aware of what it is.

Mr. Abdella: The State Legislature did authorize all counties to extend their existing sales tax rate for three years. So this would implement that extension as authorized by the State. Continuous with the 1% tax, additional tax, so it's a total of 8% overall of which 4% is the State sales tax and the other 4% is our local sales tax.

Chairman Nazzaro: Thank you and this will be for what, a two year period?

Mr. Abdella: Three years actually.

Chairman Nazzaro: O.k. a three year extension. Again, we're not adding any new taxes, we're just extending. Many times there is confusion on that, not by the Legislators but the public. I know in the article that I read, the 62 counties and at 42, article is correct, they have a sales tax rate of 8% including Chautauqua, so this is not an unusual tax rate. Our neighbors to the north of us have a higher rate like Erie County. Any questions or comments from the committee?

Unanimously Carried

Proposed Resolution – Authorize Acceptance of the Gun Violence Elimination Grant (“GIVE”) for Funds for 2020-2021

Mr. Gregory: We're the co-chairman for the GIVE grant. We've had this grant for approximately 15 years and funds the Jamestown Police Department, Probation, the Sheriff's office, and the D.A.'s office. There is no matching funds involved. It's completely funded by the State. Half of the money from the grant is already in everybody's departmental budgets for the remainder of 2020 and then the other half will be in the budget for 2021. With respect to the D.A.'s office, the money partially funds an Assistant District Attorney and for the Sheriff's office, it partially funds a Deputy Sheriff and in Probation, it funds overtime for details to go out

and visit probationers. We're just asking for it to be extended. We received the same amount of money as we did last year. I believe all departments received the same amount of money.

Chairman Nazzaro: Thank you. You anticipated all of my questions. Any questions or additional questions from the committee?

Legislator Odell: Of the gross amount of the award, I'm just curious, how the determination of the breakdown between the D.A.'s office, Sheriff's office, and Probation? What the formula is to break the award amounts to each entity?

Mr. Gregory: That is determined by the Division of Criminal Justice Services. We submit a grant application, each department submits what they desire and then DCJS, based upon their priorities, awards the money between the four agencies.

Legislator Odell: Thank you.

Chairman Nazzaro: Any other questions or comments?

Legislator Niebel: The \$10,500 that goes to Probation, they will use that money to work with the local law enforcement agencies. For example, they will do after hour, well, after 5:00 o'clock bar checks on some of the probation people. So it's a good grant, every useful.

Chairman Nazzaro: O.k., thank you for those comments. Anything else from anyone?

Unanimously Carried

Proposed Resolution – Amend 2020 Budget for State Homeland Security Program (SHSP)
Grant Award

Mr. Griffith: This is part of our Homeland Security program, our annual grant of a \$149,956. As we spend that grant, we break it into appropriation and revenue adjustments into the budget. This \$15,376 is designated for our Haz Mat Team to work with propane leaks and specialized tools and equipment to stop and (*inaudible*) propane leaks. There is no local share and completely funded through the grant.

Chairman Nazzaro: Thank you John. Any questions or comments?

Unanimously Carried

Proposed Resolution – Reallocation of 2018 2% Occupancy Tax Funding

Mr. McCoy: This is a good opportunity to adjust for some of our budgetary reduction in 2020. This is a 2018 grant, it's been extended several times. The landowner is unable to commit to complete their obligations under the contract. They notified us that they no longer intend to participate with the grant. So we have the number one scoring grant for the 2020 projects which is the Mid Knight Dairy. It's on Townline Road just up from I-86. Very close in dollar amount,

about \$120 difference. We'd like to move those funds from 2018 to 2020 and knock this project off.

Chairman Nazzaro: So this is all going to the next highest project then?

Mr. McCoy: That's correct.

Chairman Nazzaro: Seems like a good situation. Have the money available, we should use it and allocate it. Any questions or additional comments from the committee?

Unanimously Carried

Proposed Resolution – Authorizing 2021 Levy of Participant's Share of Chautauqua County Self-Insurance Plan (Workers' Compensation) Costs

Ms. Crow: For those who may possibly not familiar with the Worker's Comp plan, the County administers the Worker's Comp plan for the County and all the participants which include the towns, villages, and cities. These two resolutions set the, basically it's a premium for all the plan participants for the calendar year 2021. Within those premiums include administrative cost of the County to administer the plan. The one resolution is to set the fees for the administration and the other resolution is for each participant's share of the plan. The total plan cost decreased approximately \$100,000 from last year mainly due to a couple of audit type of things that we had to do in the past but we were able to avoid those costs because they'll accept another report that we can generate ourselves.

Chairman Nazzaro: Thank you Kitty. Well read. Pretty straightforward resolution. I mean, it's based on a formula, based on what happens so any questions or comments from the committee?

Unanimously Carried

Proposed Resolution – Authorizing Contract for 2021 Administration of Chautauqua County Self-Insurance Plan (Workers' Compensation)

Other

Chairman Nazzaro: We have an emergency. I apologize to Olivia, especially I know she tried to get ahold of me and tried to email me but I was busy doing taxes yesterday so I did give the o.k. and I see we have a couple of representatives here, Donna and Chris from the Board of Elections. This was brought to us and I will let Donna as you sent the request to have it come before the Audit & Control committee. Do you want to make a couple of comments about this?

Proposed Resolution - Authorize ELECTIONS CYBERSECURITY REMEDIATION Grant Award from the New York State Board of Elections

Ms. Sanderson: Sure. I would like to thank the Chairman and the committee for allowing us to add this to your agenda as a late notice. We do apologize for that and appreciate being added. Actually I've added Chris to the call because he is our I.T. security person in the office and he can probably answer and give you a better description that I could. So, I'm going to pass that over to Chris.

Mr. Burt: This grant is a cybersecurity grant from the State that I believe is being allocated from the Federal government. We have about \$94,000 that we're going to be allowed to use. We're going to use that to help with policy writing to take some of our policies that are more word of mouth and put them on paper. Help shore up some of our - get some more best practices going and then along with that, we're going to secure some of our rooms with more secure locks than what we have now. That is a lot of what the grant will end up being used for.

Chairman Nazzaro: And we did receive an email highlighting the grant. I do have a question, \$94,013, it says, it's actually for a two year period, from December 21, 2019 through December 31, 2021. So the \$94,000, the entire amount of the grant or is this just the 2020 piece?

Ms. Sanderson: That is the entire amount of the grant.

Chairman Nazzaro: So Kitty, should we recognize the entire amount? It's going to be all expended in 2020 or do you recognize a portion of it in 2021?

Ms. Crow: Well typically we would amend the budget to include the amount that they would estimate to be used in this year. That's not to say that they couldn't put the full amount. They would just do another - either way, they would have to do a resolution next year to include any unspent portion, either by budgeting it when they do their 2021 budget or doing it as an amendment to the 2021 budget.

Chairman Nazzaro: Thank you so I guess I will ask Chris or Donna then, is it anticipated that the entire \$94,000 will be spent this year?

Ms. Sanderson: We are anticipating spending that money this year. We do know approximately \$22-23,000 will go toward the new 8 doors with the secure pass code so we know who's entering in and entering out of those rooms that need to be secured with voting equipment and such. Then we have hired consultants to help us with our policy writing and any other cyber needs we may need.

Chairman Nazzaro: Thank you. Any questions or addition comments from the committee?

Legislator Odell: Glad we got it.

Chairman Nazzaro: Congratulations.

Legislator Niebel: I have a related comment. I see where the election commissioners are preparing for both, in-person voting for the general election and there is also mailing ballots for

the general election. I would like to see the Board of Elections push for in-person voting on Election Day because I think if we go to a mail in ballot, that's extremely, extremely expensive and I think that will just play havoc with the Board of Elections 2020 budget. Especially if we don't get any additional State or Federal funds. So, I would like to see the Board push to have in-person voting on Election Day for the general election this fall.

Mr. Burt: Just to clarify that. In-person voting and absentee voting, I mean, absentee is already a part of the process. We were ordered during the primary to send ballots to every registered eligible voter. That was an order from the Governor. That wasn't something that we could decide whether we were doing it or not. I think in the future, whether we're doing it or not, would be based on what comes down from the Governor.

Legislator Niebel: O.k., was that Chris that just spoke?

Mr. Burt: That is.

Legislator Niebel: O.k. that was an executive order from the Governor?

Mr. Burt: Right.

Legislator Niebel: O.k., but, I would like to see our local Board of Elections take a stance and push to have regular in-person, at the polls, voting because I think – it is, a lot less expensive than just mailing out a general absentee ballot to everybody and, I don't think you guys are really set up to count those, are you?

Mr. Burt: We do have a high speed scanner that will allow us to count all the absentee ballots.

(Cross talk)

Legislator Niebel: How many absentee ballots did you count for the primary election?

Mr. Burt: Just over 5,000.

Legislator Niebel: O.k. but for the general election for a Presidential election year, aren't you talking about 60,000 voters? Are you set up to handle 12 times what you did for the primary? I don't think so.

Mr. Burt: We believe so.

Legislator Niebel: Really, o.k.

Mr. Burt: We can take your concerns to the Commissioners and let them know and if they have any questions they can obviously reach out to you.

Legislator Niebel: I'll do the same. I'll follow up with the Elections Commissioners, both of them. Thanks Chuck.

Chairman Nazzaro: Good question Terry. Any other questions or comments?

Unanimously Carried

Chairman Nazzaro: I do have to go back to the resolution regarding the Worker's Compensation. I believe I didn't ask for a vote on the second resolution. So we want in the minutes that we passed this. So we're going back to that resolution.

Proposed Resolution – Authorizing Contract for 2021 Administration of Chautauqua County Self-Insurance Plan (Workers' Compensation)

Unanimously Carried

Chairman Nazzaro: I believe I covered all the resolutions. Next we do have a discussion.

Discussion - Impact of COVID-19 on Sales Tax – Kitty Crow

MOVED by Legislator Gould, SECONDED by Legislator Niebel to adjourn.

Unanimously Carried (9:36 a.m.)

Respectfully submitted and transcribed,
Olivia Ames, Deputy Clerk/Lori J. Foster, Sr. Stenographer