



CATTARAUGUS COUNTY

John R. Searles, County Administrator

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The Legislature of Cattaraugus County will meet in adjourned session at the County Center, Little Valley, New York, on **Wednesday, May 11, 2016**, for the transaction of such business as may properly come before the meeting.

Contingent Fund Balance: \$175,103

4:00 p.m. CALL TO ORDER
 ROLL CALL
 INVOCATION
 MINUTES OF PREVIOUS MEETING
 COMMUNICATIONS
 PRIVILEGE OF THE FLOOR
 – *Public Hearing – Community Renewal Grant Program*
 RESOLUTIONS READY FOR ACTION
 RESOLUTIONS – IMMEDIATE CONSIDERATION
 UNFINISHED BUSINESS
 ADJOURNMENT

.....
ACT NO.

RESOLUTIONS NOT READY FOR ACTION

206-16 Mr. Weller and Mr. Koch
 BID ACCEPTANCE FOR PURCHASE OF THREE TANDEM AXLE TRUCKS WITH DUMP BODIES AND SNOWFIGHTING EQUIPMENT (Department of Public Works)
 Held in Public Works and Finance Committees

225-16 Mr. Boberg and Mr. Klancer
 LOCAL LAW NUMBER 2-2016 – A LOCAL LAW GRANTING PARTIAL EXEMPTION ON REAL PROPERTY TAXATION TO CERTAIN SENIOR CITIZENS AND REPEALING LOCAL LAW NUMBER 3-2009 (Intro Number 4-2009)
 Additional sponsor: Mrs. Labuhn
 Approved by 7 Finance, 7 County Operations/Public Safety and 6 Human Services

RESOLUTIONS READY FOR ACTION

211-16 Mr. Keller and Mrs. Labuhn
 ADOPTION OF CATTARAUGUS COUNTY FUND BALANCE POLICY
 Additional sponsors: Ms. Vickman, Mrs. Hastings and Mr. Padlo
 AMENDED: Section 3.2 after level, add “of Unassigned Fund Balance”, delete “the County will maintain a minimum unassigned fund balance of”, add “the County’s goal is to maintain”; Section 4 add “Unassigned”; delete Section 5; renumber Section 6 to Section 5.
 Approved by 7 Finance

- 213-16 Ms. Vickman and Mrs. Labuhn
AUTHORIZING CERTAIN CHARGE-OFFS OF CERTAIN ACCOUNTS RECEIVABLE IN
THE DEPARTMENT OF NURSING HOMES
Approved by 7 Finance and 6 Human Services
- 214-16 Mr. Weller and Mr. Koch
BID ACCEPTANCE FOR 2016 STREAMBANK STABILIZATION PROJECTS
(Department of Public Works)
Additional sponsor: Mr. Lamberson
Approved by 7 Finance and 6 Public Works
- 215-16 Mr. Weller and Mr. Koch
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH NYSDOT AND
AUTHORIZING CATTARAUGUS COUNTY TO PARTICIPATE IN BRIDGE WASHING
AND DECK SEALING FEDERAL-AID PROJECTS AND ADJUSTING VARIOUS
APPROPRIATION AND REVENUE ACCOUNTS (Department of Public Works)
Additional sponsor: Mr. Helmich
Approved by 7 Finance and 6 Public Works
- 216-16 Mr. VanRensselaer and Mr. Keller
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH SENECA-SALAMANCA
AREA CHAMBER OF COMMERCE, INC. FOR INFORMATION CENTER
MANAGER/COORDINATOR
Additional sponsor: Mr. Koch
Approved by 7 Finance and 7 Development & Agriculture
- 217-16 Ms. Vickman and Mrs. Labuhn
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH CITY OF OLEAN FOR
REIMBURSEMENT FOR OATS BUS SERVICE
Additional sponsor: Mr. Padlo
Approved by 7 Finance and 6 Human Services
- 218-16 Ms. Vickman and Mrs. Labuhn
AUTHORIZING THE CHAIR TO APPLY FOR FUNDING THROUGH THE WAL-MART
FOUNDATION FOR THE WAL-MART COMMUNITY PROJECT GRANT FUNDING
Additional sponsors: Mrs. Hastings and Mr. Padlo
Approved by 7 Finance and 6 Human Services
- 219-16 Ms. Vickman and Mrs. Labuhn
AUTHORIZING THE CHAIR TO EXECUTE GRANT DOCUMENTS WITH NEW YORK
STATE OFFICE FOR THE AGING FOR FUNDING UNDER VARIOUS TITLES OF THE
OLDER AMERICANS ACT OF 1965, AS AMENDED
Approved by 7 Finance and 6 Human Services

- 220-16 Ms. Vickman and Mrs. Labuhn
AUTHORIZING THE CHAIR TO EXECUTE GRANT DOCUMENTS WITH NEW YORK
STATE OFFICE FOR THE AGING FOR VARIOUS PROGRAMS FOR DEPARTMENT OF
AGING
Approved by 7 Finance and 6 Human Services
- 221-16 Ms. Vickman and Mrs. Labuhn
AUTHORIZING THE CHAIR TO EXECUTE GRANT DOCUMENTS WITH NEW YORK
STATE OFFICE FOR THE AGING FOR MEDICARE IMPROVEMENTS FOR PATIENTS &
PROVIDERS ACT (MIPPA) FUNDING
Approved by 7 Finance and 6 Human Services
- 222-16 Mrs. Vickman and Mrs. Labuhn
AUTHORIZING THE CHAIR TO APPLY FOR FUNDING THROUGH THE NEW YORK
STATE OFFICE FOR THE AGING FOR NY CONNECTS PROGRAM FUNDING
Approved by 7 Finance and 6 Human Services
- 223-16 Ms. Vickman and Mrs. Labuhn
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH MATRIXCARE, INC. FOR
MATRIXCARE/MEALTRACKER SOFTWARE FOR DEPARTMENT OF NURSING
HOMES
Approved by 7 Finance and 6 Human Services
- 224-16 Mr. Boberg and Mr. Klancer
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT EXTENSION WITH NEW YORK
STATE OFFICE OF INDIGENT LEGAL SERVICES FOR COUNSEL AT FIRST
APPEARANCE GRANT
Approved by 7 Finance and 7 County Operations/Public Safety
- 226-16 Mr. Boberg and Mr. Klancer
AUTHORIZING PUBLIC HEARING ON LOCAL LAW NUMBER 2-2016
Additional sponsor: Mrs. Labuhn
Approved by 7 Finance, 7 County Operations/Public Safety and 6 Human Services

ADOPTION OF CATTARAUGUS COUNTY FUND BALANCE POLICY

Pursuant to Section 153 of the County Law.

I. RESOLVED, that the following policy hereby replaces the policy adopted by Act 246-2014 of the Cattaraugus County Legislature:

CATTARAUGUS COUNTY FUND BALANCE POLICY

Section 1. PURPOSE.

1.1 The purpose of a fund balance policy is to insure against unanticipated events that could have an adverse impact on the financial condition of Cattaraugus County and the public services which it provides.

1.2 The Governmental Accounting Standards Board (GASB) has issued Statement 54, Fund Balance and Governmental Fund Type Definitions, which is required to be incorporated into the County's financial statements.

Section 2. DEFINITIONS.

2.1 Non-Spendable Fund Balance:

The portion of the net position of a governmental fund that cannot be spent either because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.

2.2 Restricted Fund Balance:

The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

2.3 Committed Fund Balance:

The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision making authority and that remains legally binding unless removed in the same manner.

2.4 Assigned Fund Balance:

The portion of the net position of a governmental fund that represents resources set aside ("earmarked") by the government for a specific purpose.

2.5 Unassigned Fund Balance:

The difference between total fund balance in the general fund and its non-spendable, restricted, committed, and assigned components. Unassigned amounts are technically available for any purpose.

Section 3. POLICY STATEMENT.

3.1 The finances of Cattaraugus County will be managed so as to maintain balances of various funds at levels sufficient to provide for the following:

- 3.1.1 Cash flow for daily financial needs;
- 3.1.2 Offset revenue shortfalls and unanticipated expenditures;
- 3.1.3 Unforeseen expenditures as a result of emergencies or natural disasters; and
- 3.1.4 Maintain the creditworthiness of the County (Bond Rating).

3.2 To ensure the appropriate level *of Unassigned Fund Balance* within the County's General Fund, the ***County's goal is to maintain*** ~~will maintain a minimum unassigned fund balance of 15% of the total General Fund appropriations.~~

Section 4. RESTORATION OF MINIMUM FUND BALANCE.

Should the ***Unassigned*** Fund balance fall below the minimum level as set forth in this policy, the County Administrator, as budget officer, shall prepare and submit a proposed plan for the restoration of the ***unassigned*** fund balance to the target level within the following fiscal year. This plan will be presented to the Legislature of Cattaraugus County for review and approval, prior to implementation.

Section 5. EXCESS FUND BALANCE.

~~Should the General Fund balance exceed 20% of the total General Fund appropriations in any given fiscal year, at the close of that fiscal year, the amount exceeding 20% is to be placed into a dedicated reserve for roads and/or bridge replacement/refurbishment. The projects funded from this reserve are subject to review and approval from the County Legislature.~~

Section **6 5.** ANNUAL REVIEW.

Compliance with the provisions of this policy shall be reviewed as part of the annual budget adoption process.