

County of Jefferson
Office of the County Administrator



Historic Courthouse
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August 27, 2010

TO: Members of Finance & Rules Committee
FROM: Robert F. Hagemann, III, County Administrator 
SUBJECT: Finance & Rules Committee Agenda

Please let this correspondence serve as notification that the Finance & Rules Committee will meet on *Tuesday, August 31, 2010 at 7:00 p.m.* in the Board of Legislators' Chambers.

Following is a list of agenda items for the meeting:

Presentation

A representative of Ciaschi, Dietershagen, Little, Mickelson & Company, LLP will present the County's Audited Financial Statements for 2009.

Finance & Rules Committee Sponsored Resolutions:

1. Ratifying Agreement Between Jefferson County and New York State Department of Corrections
2. Authorizing Agreement for Actuarial Services
3. Authorizing Agreement for Performance of a Single Audit of Jefferson County
4. Approving Purchase of a Voice Over Internet Protocol (VOIP) Telephone System

General Services Committee Sponsored Resolutions:

1. Authorizing Agreements with FAA and Passero Associates and Amending the 2010 County Budget and Capital Plan in Relation to a Taxiway "B" Rehabilitation Project

Health & Human Services Committee Sponsored Resolutions:

1. Authorizing Agreement with CKS Productions, Inc. Relative to an OASIS Auditing Software Purchase and Amending the 2010 County Budget in Relation Thereto

Planning & Development Committee Sponsored Resolutions:

1. Amending the 2010 County Budget in Relation to the HOME Investment Partnership Grant Program

Informational Items:

1. Revenue and Expenditure Spreadsheet
2. Monthly Departmental Reports
County Clerk
Health Benefits

If any Committee member has inquiries regarding any agenda items, or would like to add an item(s), please do not hesitate to contact me.

RFH:jdj

cc:	Audit	Information Services	Real Property Tax Services
	County Clerk	Insurance	County Treasurer
	Board of Elections	JCC	County Attorney
	Human Resources	Purchasing	

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Ratifying Agreement Between Jefferson County and New York State Department of Corrections

By Legislator: _____

Whereas, Recently, an individual in the custody of the Sheriff's Department was admitted to SUNY Upstate Medical Hospital, requiring two full-time armed Sheriff's employees to guard him 24 hours a day, and

Whereas, The New York State Department of Corrections (NYS DOCS) maintains a secure area for inmate patients within the SUNY Upstate Medical Hospital, and

Whereas, NYS DOCS has agreed to allow Jefferson County the use of said area when space is available, at no charge to the County, and

Whereas, Said the use of the secure area would provide the County with significant staff savings in those cases where inmate patients cannot be treated at Samaritan Medical Center and the Sheriff's Department is responsible for guarding the inmate, and

Whereas, in order to realize these savings as soon as possible, and after review of the agreement by the County Administrator's Office and the County Attorney, and at the recommendation of the County Administrator's Office, the Sheriff entered into said agreement with NYS DOCS, and

Whereas, It is necessary to ratify said agreement retroactively from the date of signature.

Now, Therefore, Be It Resolved, That Jefferson County does hereby ratify, authorize and approve of the agreement between it, as represented by the Jefferson County Sheriff, and the New York State Department of Corrections, effective August 13, 2010, and be it further

Resolved, That, if necessary for the effectiveness of the agreement, the Jefferson County Sheriff is hereby authorized to enter into an ancillary agreement with the State University of New York, subject to the review and approval of the County Attorney.

Seconded by Legislator: _____

JEFFERSON COUNTY BOARD OF LEGISLATORS

Resolution No. _____

Authorizing Agreement for Actuarial Services

By Legislator: _____

Whereas, In 2004, the Governmental Accounting Standards Board (GASB) issued statements No. 43 and 45 which, together, profile the liability measurement and disclosure requirements of “other post-employment retirement benefits” (OPEB) for retirees, and

Whereas, OPEB refers to medical, dental, vision, and other healthcare-related benefits provided to retired employees, their dependents, and beneficiaries, and in the case of Jefferson County, this would be health benefits; and the obligation to pay retiree benefits is a major long-term liability that, until now, was not reportable in governmental financial statements, and

Whereas, In response to a request for proposals, eight proposals were received for calculating the County’s OPEB for 2011 and 2013, with certified update disclosures for 2012 and 2014, and reviewed in detail.

Whereas, Armory Associates meets the requirements of the RFP at a reasonable cost.

Now, Therefore, Be It Resolved, That Jefferson County enter into an agreement with the firm of Armory Associates, LLC for the performance of OPEB actuarial services for fiscal years 2011 through 2014, with an OPEB analysis performed for 2011 and 2013, and certified update disclosures performed for 2012 and 2014, and be it further

Resolved, That consideration to be paid to Armory Associates, LLC ., for OPEB actuarial services shall be \$9,500 for 2011, \$1,500 for 2012, \$9,500 for 2013, and \$1,500 for 2014, and be it further

Resolved, That the Chairman of the Board of Legislators is hereby authorized and directed to execute such agreement on behalf of Jefferson County.

Seconded by Legislator: _____

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Authorizing Agreement for Performance of a Single Audit of Jefferson County

By Legislator: _____

Whereas, The Federal Single Audit Act of 1984 requires that Jefferson County retain an independent accountant to perform a Single Audit of the County in accordance with Federal Office of Management and Budget Circular A-128, and

Whereas, In response to a request for proposals, nine proposals were received and reviewed in detail.

Now, Therefore, Be It Resolved, That Jefferson County enter into an agreement with the firm of Drescher & Malecki, LLP for the performance of a Single Audit of Jefferson County in accordance with Federal Office of Management and Budget Circular A-133 or such other regulations and requirements as may be made applicable by the Federal government. Said agreement shall be for performance of a Single Audit of Jefferson County for County fiscal years 2010, 2011 and 2012, with an option for 2013 unless prior notice is given by either party thirty days prior to the close of the fiscal year to be audited. Consideration to be paid to Drescher & Malecki, LLP shall be \$59,000 for 2010, \$59,000 for 2011 and \$59,000 for 2012, as well as \$59,000 for the option of 2013, and be it further

Resolved, That the Chairman of the Board of Legislators is hereby authorized and directed to execute such agreement on behalf of Jefferson County.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS

Resolution No. _____

Approving the Purchase of a Voice Over Internet Protocol (VOIP) Telephone System

By Legislator: _____

Whereas, Jefferson County spends approximately \$242,245 annually for the operation of its older technology telephone system and the cost of local, regional and long distance calls and maintenance charges, and

Whereas, The County has conducted a Request for Proposals for the purchase of a complete, County-wide voice over internet protocol (VOIP) telephone system and has received a low quote of \$926,131, including all new handsets, and

Whereas, Said VOIP system, along with a change in telephone service vendors would eliminate much of the \$242,245 annual costs of the current traditional telephone system and would only require an average annual expenditure of approximately \$95,288, and

Whereas, The VOIP system and telephone service change would pay for itself in six years and thereafter save the County an average of approximately \$146,957 per year, and

Whereas, In addition, the new VOIP system would provide new, greener equipment, modern technology, a network upgrade, an integrated County-wide communications system including voice mail, and “soft phone” (laptop operated) capability for law enforcement and other employees, eliminating the use of many personal cell phones for County business, and

Whereas, The Government Efficiency Ad hoc Committee reviewed the VOIP concept and included a recommendation to pursue the technology in its report to this Board of Legislators, and

Whereas, The Director of Information Technology recommends the VOIP system purchase, and

Whereas, The funds for this purchase are available in the 2010 County Budget.

Now, Therefore, This Board of Legislators supports the purchase of the VOIP system in the amount of \$926,131.

Seconded by Legislator: _____

Departmental Revenue (Monthly)

Code-Department	Revenue 7/31/2009	Revenue 7/31/2010	2010 Amended Budget 7/12=58%	2009 Revenue as a % of 2009 Budget	2010 Revenue as a % of 2010 Budget
1040-Board Office Misc Items	78,538,294	82,576,042	66,015,991	68.16%	72.97%
1165-District Attorney	34,756	29,937	109,796	20.12%	15.91%
1170-Public Defender	10,680	3,950	170,403	4.00%	1.35%
1325-Treasurer	113,539	96,341	15,167	445.25%	370.54%
1345-Purchasing	49,151	44,416	44,625	69.72%	58.06%
1355-Real Property Tax Service	351,164	347,736	206,874	79.76%	98.05%
1410-County Clerk	870,099	964,982	1,165,312	47.06%	48.31%
1420-County Attorney	43,892	-12,901	283,179	12.05%	.00%
1430-Human Resources	1,860	4,750	5,833	18.60%	47.50%
1450-Elections	297	5,514	3,109	59.38%	103.48%
1620-Facilities - General	252,624	243,025	557,400	26.35%	25.43%
1680-Information Technology	31,077	19,348	43,750	41.44%	25.80%
3110-Sheriff Criminal & Civil	413,798	400,502	725,598	28.59%	32.20%
3140-Probation	341,631	376,081	433,909	44.65%	50.56%
3315-Stop DWI	105,138	139,200	144,320	42.72%	56.26%
3410-Fire & Emergency Mngt	7,141	13,765	94,383	3.13%	8.51%
3510-Dog Control	36,517	35,703	210,807	10.86%	9.88%
3620-Code Enforcement	66,777	72,920	116,667	33.39%	36.46%
4050-Public Health Service	1,099,143	2,846,454	5,169,282	11.36%	32.12%
4310-Mental Health & Hygiene	4,391,091	3,261,643	4,396,687	59.11%	43.27%
5610-Airport	116,825	78,769	107,333	86.73%	42.81%
6010-Social Service Admin	4,575,341	4,392,958	4,989,544	56.85%	51.36%
6030-Adult Care Facility	750,309	651,650	877,631	46.42%	43.31%
6070-Social Service Programs	12,059,676	12,257,813	12,694,994	62.74%	56.32%
6510-Veterans Service Agency	0	8,654	2,917	.00%	173.08%
6540-Consumer Affairs	4,930	4,531	6,222	47.20%	42.48%
6772-Office for the Aging	425,169	301,554	936,767	27.20%	18.78%
7310-Youth Bureau	0	61,218	100,310	.00%	35.60%
8020-Planning	51,118	41,111	76,166	35.93%	31.49%
8990-Employee Benefits	15,129	15,400	46,667	18.91%	19.25%
8992-Interfund Transfers	182,462	177,481	117,300	99.16%	88.26%
9150-Debt Service	79,727	74,219	87,463	52.42%	49.50%
01-General Fund	105,019,353	109,534,767	171,353,838	61.36%	63.92%
9003-Highway	12,996	4,288,904	7,113,240	.10%	35.17%
9004-Road Machinery	75,535	134,717	1,140,212	3.49%	6.89%
9101-Solid Waste - Recycling	1,351,109	998,182	2,471,583	45.03%	23.56%
9006-General Govt Capital	399,399	3,271,488	10,232,132	3.12%	18.65%
6340-Employment & Training	1,636,404	1,356,508	1,636,054	62.90%	48.37%
8668-Federal Revenue Sharing	1,110,527	1,037,352	0	.00%	.00%
1436-Insurance	1,526,017	1,878,606	1,394,451	74.71%	78.59%
9021-Health Benefits	6,507,556	8,268,331	9,977,714	42.89%	48.34%
9022-Insurance Reserve	8,242	1,885	0	.00%	.00%
9023-Occupancy Tax	151,095	141,475	165,842	53.15%	49.76%
9150-Debt Service	2,116,734	2,030,040	1,990,966	66.92%	59.48%
Total All Funds	119,914,967	132,926,869	233,277,602	53.20%	56.98%

Departmental Spending (Monthly)

Code-Department	Spending 7/31/2009	Spending 7/31/2010	2010 Amended Budget 7/12=58%	2009 Spending as a % of 2009 Budget	2010 Spending as a % of 2010 Budget
1010-Board Office	457,057	446,415	532,546	49.39%	48.90%
1040-Board Office Misc Items	14,949,286	16,579,374	18,944,681	43.75%	51.05%
1165-District Attorney	652,906	683,939	804,914	50.58%	49.57%
1170-Public Defender	689,851	760,165	871,549	43.16%	50.88%
1325-Treasurer	301,626	334,220	353,824	52.77%	55.10%
1345-Purchasing	258,747	268,098	310,946	49.98%	50.30%
1355-Real Property Tax Service	400,382	437,028	518,685	45.28%	49.15%
1410-County Clerk	818,091	900,498	1,137,676	44.97%	46.17%
1420-County Attorney	490,122	555,126	581,874	51.71%	55.65%
1430-Human Resources	207,755	175,734	226,134	50.05%	45.33%
1436-Insurance	427,729	293,552	299,001	81.36%	57.27%
1450-Elections	229,955	273,425	477,055	30.46%	33.43%
1620-Facilities - General	1,883,068	1,897,593	2,404,407	46.33%	46.04%
1680-Information Technology	491,460	584,981	616,504	46.82%	55.35%
1910-Special Items	133,431	322,148	816,667	10.46%	23.01%
2490-Education	4,163,719	4,307,934	2,622,403	95.28%	95.83%
3110-Sheriff Criminal & Civil	5,696,366	6,582,959	7,275,627	48.53%	52.78%
3140-Probation	1,438,515	1,560,101	1,850,497	47.74%	49.18%
3315-Stop DWI	21,865	17,835	144,320	8.88%	7.21%
3410-Fire & Emergency Mngt	1,207,813	1,313,133	1,440,161	51.07%	53.19%
3510-Dog Control	181,709	158,919	210,839	54.29%	43.97%
3620-Code Enforcement	271,158	274,836	339,231	49.34%	47.26%
4050-Public Health Service	4,306,387	4,154,782	5,344,647	44.41%	45.35%
4310-Mental Health & Hygiene	4,566,864	5,319,339	6,240,422	47.07%	49.72%
5610-Airport	410,769	338,972	491,750	42.57%	40.21%
6010-Social Service Admin	6,781,596	7,214,759	8,803,675	47.38%	47.81%
6030-Adult Care Facility	773,300	894,330	1,154,511	36.94%	45.19%
6070-Social Service Programs	21,299,280	22,093,632	24,570,023	52.25%	52.45%
6510-Veterans Service Agency	84,626	87,891	107,451	47.90%	47.71%
6540-Consumer Affairs	64,662	67,151	82,268	50.30%	47.61%
6772-Office for the Aging	931,009	996,184	1,280,531	44.15%	45.38%
7310-Youth Bureau	104,657	115,360	173,531	32.91%	38.78%
8020-Planning	475,813	397,144	534,888	54.74%	43.31%
8989-Authorized Agencies	1,118,250	1,207,149	1,544,375	46.64%	45.60%
8990-Employee Benefits	1,549,274	1,945,181	2,794,104	36.98%	40.61%
8992-Interfund Transfers	2,042,339	5,935,022	9,883,169	12.27%	35.03%
01-General Fund	79,881,437	89,494,912	181,345,516	44.93%	49.35%
9003-Highway	5,340,510	4,322,341	7,158,866	40.05%	35.22%
9004-Road Machinery	1,029,106	833,826	1,211,060	45.90%	40.16%
9101-Solid Waste - Recycling	1,240,553	1,193,230	2,581,098	40.39%	26.97%
9006-General Govt Capital	1,219,593	5,599,105	16,450,596	5.57%	19.85%
6340-Employment & Training	1,403,347	1,166,234	1,599,015	55.51%	42.55%
1436-Insurance	1,215,198	1,386,875	1,394,451	56.73%	58.02%
9021-Health Benefits	6,486,599	6,118,201	9,970,781	42.74%	35.79%
9023-Occupancy Tax	284,300	284,300	165,842	100.00%	100.00%
9150-Debt Service	2,114,568	2,102,130	2,049,066	59.34%	59.84%
Total All Funds	100,215,208	112,501,154	254,341,130	41.40%	44.23%

STATEMENT OF COUNTY CLERK FEES RECEIVED

I, Cheryl D. Lane, County Clerk of Jefferson County, New York, do hereby report the receipts of the Jefferson County Clerk's Office for the Month of **JULY 2010** as follows:

MOTOR VEHICLE FEES

CC06-MV Ret	\$ 58,410.46
CC05-Sales Tax Ret	\$ 969.75
CC05-FS-6 Fees	\$ 875.00
Total	\$ 60,255.21

COURT RECORD FEES

CC08-Index Number Fees	\$ 6,037.25
CC50-County Court Fines	\$ 1,225.00
CC08-Miscellaneous	\$ 4,379.70
Total	\$ 11,641.95

LAND RECORDS FEES

CC07-Deeds, etc	\$ 11,892.50
CC07-Mortgages	\$ 25,556.25
CC07-Discharges	\$ 8,488.00
CC07-RETT	\$ 424.00
CC07-RP5217 ret	\$ 3,132.00
CC07-Notary ret	\$ 760.00
CC07-NY Ed ret	\$ 338.75
CC07-Cultural Ed	\$ 1,016.25
CC07-UCCs	\$ 2,000.00
CC07-Misc	\$ 20,419.98
CC07-Interest	\$ 24.16
CC07-C Page Processing	\$ 6,620.00
CC07-E-Search Subscription	\$ 900.00
CC07-E-Search Copies	\$ 975.00
Total	\$ 82,546.89

MORTGAGE TAX FEES

CC07-Interest	\$ 2.61
CC07-Expense	\$ 13,370.00
Total	\$ 13,372.61

FEES COLLECTED FOR OTHER DEPARTMENTS

TR50-Stop DWI	\$ 5,250.00
TT61-Deposit/Court	\$ 0.00
Total	\$ 5,250.00

\$ 19.06 GEN	\$ 5.10 DMV	
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TOTAL BY ACCOUNTS

CC05	\$ 1,844.75
CC06	\$ 58,410.46
CC07	\$ 95,919.50
CC08	\$ 10,416.95
CC50	\$ 1,225.00
TR50	\$ 5,250.00
TT61	\$ 0.00
TOTAL	\$ 173,066.66

RECEIVED FROM CHERYL D. LANE, JEFFERSON COUNTY CLERK THE SUM OF \$ 173,066.66
BEING JEFFERSON COUNTY FEES FOR THE MONTH OF **JULY 2010**

DATE
CCF-2 (REV 8/02)

JEFFERSON COUNTY TREASURER/DEPUTY

GHI Payments

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Accrual	Total
2010	1,077,789	1,095,074	1,154,761	1,114,950	1,040,417	1,115,092	1,213,479							7,811,562
2009	1,027,412	1,084,751	1,246,381	1,165,052	1,188,985	1,244,707	1,083,067	1,190,211	1,179,638	1,313,914	1,128,054	1,019,671	100,000	13,971,844
2008	977,732	805,876	995,288	1,147,285	921,384	812,620	965,724	1,006,833	1,198,851	1,250,648	1,084,114	950,708	21,913	12,138,976
2007	927,080	1,008,645	1,103,535	1,027,853	1,074,040	906,375	1,066,215	1,145,636	881,849	1,591,903	1,206,268	952,953	52,108	12,944,462
2006	920,372	862,003	943,946	835,357	988,449	901,759	861,100	975,331	973,716	1,024,272	1,102,396	1,093,613	72,205	11,554,521
2005	819,961	706,348	955,991	818,370	736,199	882,715	743,513	963,778	771,301	923,003	799,497	753,972	332	9,874,980
2004	616,206	627,058	815,720	762,609	717,780	853,213	601,381	737,647	625,490	719,018	790,874	716,167	107,250	8,690,413
2003	644,323	525,605	604,982	690,366	548,629	610,538	713,408	572,613	628,941	601,781	583,022	709,051	35,141	7,468,400
2002	664,073	589,164	586,347	613,994	559,182	719,379	653,723	618,333	537,552	577,307	422,042	584,256	64,379	7,189,730
2001	460,447	475,577	546,044	469,544	494,010	365,507	599,023	463,528	617,516	630,520	561,550	495,002	106,457	6,284,724
2000	372,095	425,053	409,228	428,247	565,098	565,098	442,665	456,219	388,523	388,523	644,147	409,683	36,541	5,531,122
1999	366,716	339,926	495,319	484,301	379,925	462,209	380,883	398,377	397,752	366,318	424,015	458,934	54,881	5,009,555
Monthly Average Percent	7.75%	7.40%	8.65%	8.39%	8.12%	8.27%	8.06%	8.47%	8.15%	9.33%	8.69%	8.09%	0.65%	100.00%

Estimated Cost Scenarios **2009 Budget** **15,700,000**

Average % compared to rest of years

1999 - 2009 Average Cost percentage by month/year total	56.90%	
Estimated 2010 Cost	13,727,572	-1,972,428
2009 Cost percentage by month/year total	57.55%	
Estimated 2010 Cost	13,574,266	-2,125,734
Straight 12 Month Cost by average month to date	13,391,250	-2,308,750
1999 - 2009 average monthly percentage of total	13,794,604	-1,905,396