

MARCH 9, 2005

FINANCE & MANAGEMENT COMMITTEE
REPORT NO. 3

ALL MEMBERS PRESENT.

1. RESOLVED, that the following items are hereby received and filed
 - a. COMM. 25E-2 (2004)
COMPTROLLER: Copy of Letter to Budget Director Re: Shortfall in Sales Tax Revenue (5-0)
 - b. COMM. 25E-3 (2004)
COMPTROLLER: Copy of Letter to Budget Director Re: Shortfall in Sales Tax Revenue (Response to Comm. 21E-17) (5-0)
 - c. COMM. 30D-17 (2004)
DISS - FLEET SERVICES: Letter to Legislator DeBenedetti Re: Comm. 19E-41 & 22E-3 (5-0)
 - d. INTRO 1-4 (2005)
WEINSTEIN: Proposed Amendment to Communication 30E-49 (2004) (5-0)
 - e. INTRO 1-5 (2005)
DEBENEDETTI: Package "C" - Proposed Amendment to Communication 24E-1 (5-0)
 - f. INTRO 2-5 (2005)
RANZENHOFER: Financial Accountability And Oversight (5-0)
 - g. COMM. 2E-1 (2005)
COMPTROLLER: Interim Financial Reports for the Three Months Ended 3/31/04, the Six Months Ended 6/30/04, & the Nine Months Ended 9/30/04 (5-0)
 - h. INTRO 4-1 (2005)
RANZENHOFER, SWANICK, CHASE, MARSHALL, MCCARVILLE & CUSACK: Financial Accountability & Oversight (5-0)
 - i. COMM. 4E-3 (2005)
COMPTROLLER: Apportionment and Distribution of 4% Sales Tax for January (5-0)
 - j. COMM. 4E-22 (2005)
COUNTY EXECUTIVE: Adjustments and transfers to 2005 County Budget (5-0)
 - k. COMM. 4D-3 (2005)
COUNTY ATTORNEY: Home Rule Requests for Passage of Tax Bills for Additional Sales Tax & Further Additional 1% Sales Tax; Drop-dead Deadline Date for Imposition of Additional Sales Tax (5-0)
 - l. COMM. 4M-1 (2005)
GARY S. HOWELL: Petition Opposing Proposed Sales Tax Increase (5-0)

- m. COMM. 4M-3 (2005)
TOWN OF CHEEKTOWAGA: Certified Resolution Urging Extending Period for Penalty on Taxes (5-0)
- n. COMM. 4M-10 (2005)
GARY S. HOWELL: Petition Opposing Proposed Sales Tax Increase (5-0)
- o. COMM. 6E-4 (2005)
COMPTROLLER: Letter to Legislature Re: Recommendations On How To Proceed With Budget Shortfall (5-0)
- p. COMM. 6E-9 (2005)
COMPTROLLER: Comptroller's Office Staffing Requirements for 2005 (5-0)
- r. COMM. 6D-6 (2005)
COUNTY ATTORNEY: Law Department's 2005 Budget Adjustments (5-0)
- s. COMM. 6D-9 (2005)
COUNTY ATTORNEY: 2005 Budget Deficit Remediation Cash Flow and Availability Statement (5-0)
- t. COMM. 6M-15 (2005)
AFSCME LOCAL 1095: Letter to ECL Re: Recommendations for Elimination of Positions (5-0)
- 2. COMM. 1D-21 (2004) **AS AMENDED**
DIRECTOR OF BUDGET, MANAGEMENT, & FINANCE
WHEREAS, the Erie County Director of Real property Tax Services has received applications for corrected tax billings and/or refunds for taxes previously paid in accordance with New York State Real Property Tax Law sections 554 and 556 and

WHEREAS, the Director has investigated the validity of such applications (see attached listing) now therefore be it,

RESOLVED, that petitions numbered 205044 through 205063 inclusive be hereby approved or denied base upon the recommendation of the Director of Real Property Services and be charged back to the applicable towns and / or cities.

FISCAL YEAR	2005	Petition No.	205044	
	ASSESSOR	Cancel	\$145,570.5	
S-B-L	77.25-2-14		140200 BUFFALO	
	Acct. No. 112		\$145,570.55	County
	Acct. No. 132		\$0.00	Town/SpecialDist/School
<u>Charge To :</u>	140200 BUFFALO			\$0.00

CANCEL/REFUND - CLERICAL ERROR, THE RPLT 520 WAS CALCULATED INCORRECTLY THE ASSESSED VALUE WAS USED INSTEAD OF THE EXEMPTION AMOUNT TO DETERMINE THE RPTL 520 TAX.

REFUND - CLERICAL ERROR, THE WATER CONSUMPTION ON THIS PARCEL WAS MISCALCULATED GALLONS USED WAS 745 AND SHOULD BE 49. RPTL 550(2)E
CHECK FOR: MICHAEL ELHAGE

FISCAL YEAR	2005	Petition No.	205049
	ASSESSOR	Cancel	\$295.10
S-B-L	42.01-6-48.1	142289 AMHERST	
	Acct. No. 112	\$136.10	County
	Acct. No. 132	\$159.00	Town/SpecialDist/School
<u>Charge To:</u>	142289 AMHERST	\$159.00	

CANCEL - CLERICAL ERROR, THE PRTL 520 WAS MISCALCULATED ON THE TAX ROL CHARGED FOR A VETERAN'S EXEMPTION THAT DID NOT EXIST. RPTL 550(2)E

FISCAL YEAR	2005	Petition No.	205050
	ASSESSOR	Cancel	\$307.51
S-B-L	81.10-5-29	142289 AMHERST	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$307.51	Town/SpecialDist/School
<u>Charge To:</u>	142289 AMHERST	\$307.51	

CANCEL CLERICAL ERROR, THE SANITARY SEWER USED IS BASED ON FRONTAGE THIS PARCEL HAS NO FRONTAGE. RPTL 550(2)E

FISCAL YEAR	2005	Petition No.	205051
	ASSESSOR	Cancel	\$41,577.96
S-B-L	92.03-1-16.121	143089 CHEEKTOWAGA	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$41,577.96	Town/SpecialDist/School
<u>Charge To:</u>	143089 CHEEKTOWAGA	\$41,577.96	
	Relevy School	\$41,577.96	143002 CHEEK. UNION #2

CANCEL - CLERICAL ERROR, THE RPTL 520 TAX IS INCORRECT. THE RPTL 520 THIS INCLUDED A SCHOOL WHICH WAS PREVIOUSLY PAID UNDER A PILOT AGREEMENT. RPTL 550(2)E.

FISCAL YEAR	2005	Petition No.	205052
	ASSESSOR	Cancel	\$1,120.27
S-B-L	92.18-2-18	143089 CHEEKTOWAGA	
	Acct. No. 112	\$374.48	County
	Acct. No. 132	\$745.79	Town/SpecialDist/School
<u>Charge To:</u>	143089 CHEEKTOWAGA	\$745.79	

CANCEL - CLERICAL ERROR, THE ASSESSED VALUE WAS ENTERED INCORRECTLY ON THE TAX ROLL. THE ASSESSMENT WAS 438,000 AND SHOULD BE 395,800.
RPTL 550(2) A

FISCAL YEAR 2005 Petition No. **205057**

ASSESSOR **Cancel** \$72.53

S-B-L 347.08-3-7 **143889 CONCORD**

Acct. No. 112 \$47.73 County
Acct. No. 132 \$24.80 Town/SpecialDist/School

Charge To: **143889 CONCORD** **\$24.80**

CANCEL - CLERICAL ERROR, THE SENIOR EXEMPTION IN THE AMOUNT OF 6,000 WAS OMITTED FROM THE TAX ROLL. RPTL 550(2) C

FISCAL YEAR 2003 Petition No. **205058**

ASSESSOR **Cancel** \$53.10

S-B-L 207.07-4-22 **144489 EVANS**

Acct. No. 112 \$0.00 County
Acct. No. 132 \$53.10 Town/SpecialDist/School

Charge To: **144489 EVANS** **\$53.10**

REFUND-CLERICAL ERROR, PARCEL WAS CHARGED INCORRECTLY ON FRONTAGE FOR THIS TAX. ROTL 550(2) E
CHECK FOR: NORTH EVANS FIRE CO INC

FISCAL YEAR 2004 Petition No. **205059**

ASSESSOR **Refund** \$106.00

S-B-L 207.07-4-22 **144489 EVANS**

Acct. No. 112 \$0.00 County
Acct. No. 132 \$106.00 Town/SpecialDist/School

Charge To: **144489 EVANS** **\$106.00**

REFUND - CLERICAL ERROR, PARCEL WAS CHARGED FOR INCORRECT FRONTAGE. RPTL 550(2) E
CHECK FOR: NORTH EVANS FIRE CO

FISCAL YEAR 2005 Petition No. **205060**

ASSESSOR **Cancel** \$159.30

S-B-L 207.07-4-22 **144489 EVANS**

Acct. No. 112 \$0.00 County
Acct. No. 132 \$159.30 Town/SpecialDist/School

Charge To: **144489 EVANS** **\$159.30**

BOND RESOLUTION AUTHORIZING THE ISSUANCE OF \$4,850,000 BONDS OF THE COUNTY OF ERIE, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE COST OF AN INCREASE AND IMPROVEMENT OF THE FACILITIES OF ERIE COUNTY SEWER DISTRICT NO. 4; STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$4,850,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$4,850,000 BONDS HEREIN AUTHORIZED; PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS; AND PROVIDING FOR REIMBURSEMENT BY ERIE COUNTY SEWER DISTRICT NO. 4 TO SAID COUNTY.

(Introduced) , 2005

(Adopted) , 2005

WHEREAS, pursuant to proceedings had and taken in accordance with the provisions of Article 5A of the County Law and more particularly a resolution of this County Legislature dated February 3, 2005 an increase and improvement of facilities for Sewer District No. 4 has been approved at a estimated maximum cost of \$4,850,000, and

WHEREAS, it is now desired to provide for the financing of said costs,

NOW THEREFORE BE IT

RESOLVED BY THE COUNTY LEGISLATURE OF THE COUNTY OF ERIE, NEW YORK (by the affirmative vote of not less than two-thirds of the voting strength of said Legislature), AS FOLLOWS:

Section 1. Pursuant to the provisions of the Local Finance Law, constituting Chapter 33-a of the Consolidated Laws of the State of New York, as amended (the "Law"), and to the provisions of other laws applicable thereto, \$4,850,000 bonds of the County, or so much thereof as may be necessary, are hereby authorized to be issued to finance the cost of an increase and improvement of facilities for Erie County Sewer District No. 4, consisting of the reconstruction and/or replacement of approximately 7,765 linear feet of sewer, the installation of new Didion and Brunck Road sanitary sewers, the upgrading and/or replacement of pumping stations, and the reconstruction of the overflow retention facility, all as more fully described in the report and estimate of cost approved by the Board of Managers of said District on September 15, 2004, and filed with the County Legislature pursuant to Section 268 of the County Law. The estimated maximum cost of said specific object or purpose, including preliminary costs and costs incidental thereto and to the financing thereof, is \$4,850,000. The plan of financing includes the issuance of \$4,850,000 bonds herein authorized and any bond anticipation notes issued in anticipation of the sale of such bonds, and the levy of a tax to pay the principal of and interest on said bonds and notes, the said principal and interest to be reimbursed to the County by the assessment and levy on the real property in Erie County Sewer District No. 4.

Section 2. The period of probable usefulness for the specific objects or purposes for which said \$4,850,000 bonds herein authorized to be issued, within the limitations of Section 11.00 a. 4. of the Law, is forty (40) years.

Section 3. Current funds are not required to be provided as a down payment prior to the issuance of the \$4,850,000 bonds authorized herein, or any bond anticipation notes issued in anticipation thereof, pursuant to Section 107.00 d. 3. of said Law.

Section 4. The County intends to finance, and the Comptroller of the County is hereby authorized to advance such amounts as are necessary to pay the costs of the object or purpose described in Section 1 hereof prior to the issuance of the bonds or bond anticipation notes authorized out of any available funds of the County, on an interim basis, which amounts are reasonably expected to be reimbursed with the proceeds of debt to be incurred by the County, pursuant to this Resolution, in the maximum amount of bonds herein authorized. This Resolution is a declaration of official intent adopted pursuant to the requirements of Treasury Regulation Section 1.150-2.

Section 5. Subject to the provisions of this Resolution and of the Law, and pursuant to the provisions of §21.00 relative to providing for substantially level or declining annual debt service, §30.00 relative to the authorization of the issuance of bond anticipation notes or the renewals thereof, and of §§50.00, 56.00 to 60.00 and 168.00 of said Law, the powers and duties of the County Legislature relative to authorizing the issuance of any notes in anticipation of the sale of the respective amounts of bonds herein authorized, or the renewals thereof, relative to prescribing the

terms, form and contents and as to the sale and issuance of the respective amounts of bonds herein authorized, and of any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and relative to executing agreements for credit enhancement, are hereby delegated to the Comptroller of the County, as the chief fiscal officer of the County.

Section 6. Each of the bonds authorized by this Resolution and any bond anticipation notes issued in anticipation of the sale thereof shall contain the recital of validity prescribed by Section 52.00 of said Local Finance Law and said bonds and any notes issued in anticipation of said bonds shall be general obligations of the County of Erie, payable as to both principal and interest by general tax upon all the taxable real property within the County without limitation as to rate or amount. The faith and credit of the County are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and provision shall be made annually in the budgets of the County by appropriation for (a) the amortization and redemption of the notes and bonds to mature in such year and (b) the payment of interest to be due and payable in such year.

Section 7. The validity of the bonds authorized by this Resolution and of any notes issued in anticipation of the sale of said bonds, may be contested only if:

(a) such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or

(b) the provisions of law which should be complied with at the date of the publication of this Resolution, or a summary hereof, are not substantially complied with, and an action, suit or proceeding contesting such validity, is commenced within twenty days after the date of such publication, or

(c) such obligations are authorized in violation of the provisions of the Constitution.

Section 8. This Resolution shall take effect immediately upon approval by the County Executive.

(5-0)

4. COMM. 6E-2

COMPTROLLER

RESOLUTION NO. _____-2005

BOND RESOLUTION DATED _____, 2005

BOND RESOLUTION AUTHORIZING THE ISSUANCE OF \$9,000,000 BONDS OF THE COUNTY OF ERIE, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE COST OF THE INCREASE AND IMPROVEMENT OF FACILITIES OF THE ERIE COUNTY-SOUTHTOWNS SEWER TREATMENT AGENCY IN THE COUNTY OF ERIE, NEW YORK; STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$9,000,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$9,000,000 BONDS HEREIN AUTHORIZED; PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS; AND PROVIDING FOR REIMBURSEMENT BY ERIE COUNTY SEWER DISTRICT NO.3 TO SAID COUNTY.

(Introduced) _____, 2005

(Adopted) _____, 2005

WHEREAS, pursuant to proceedings had and taken in accordance with the provisions of Article 5A of the County Law and more particularly the resolution of this County Legislature dated February 17, 2005, an increase and improvement of the Southtowns Treatment Facility has been approved at an estimated maximum cost of \$9,000,000, and

WHEREAS, it is now desired to provide for the financing of said cost, NOW THEREFORE BE IT

RESOLVED BY THE COUNTY LEGISLATURE OF THE COUNTY OF ERIE, NEW YORK (by the affirmative vote of not less than two-thirds of the voting strength of said Legislature), AS FOLLOWS:

Section 1. Pursuant to the provisions of the Local Finance Law, constituting Chapter 33-a of the Consolidated Laws of the State of New York, as amended (the "Law"), and to the provisions of other laws applicable thereto, \$9,000,000 bonds of the County, or so much thereof as may be necessary, are hereby authorized to be issued to finance the cost of the increase and improvement of facilities of the Erie County-Southtowns Sewer Treatment Agency, consisting of the reconstruction and/or rehabilitation of approximately 20,000 feet of sanitary sewer and the upgrading of sewage pumping stations, all as more fully described in the report and estimate of cost approved by the Board of Managers of the Southtowns Sewer Treatment Agency on April 29, 2004 and filed with the County Legislature pursuant to Section 268 of the County Law; and the total estimated maximum cost of said specific object or purpose, including preliminary costs and costs incidental thereto and to the financing thereof, is \$9,000,000. The plan of financing includes the issuance of \$9,000,000 bonds herein authorized and any bond anticipation notes issued in anticipation of the sale of such bonds, and the levy of a tax to pay the principal of and interest on said bonds and notes, the said principal and interest to be reimbursed to the County by the assessment and levy on the real property in (i) Erie County Sewer District No. 3, (ii) the Town of Hamburg on behalf of the Hamburg Master Sewer District, Amsdell Heights, Locksley Park, Cloverbank, Benz and Taylor Road Sewer Districts being Sewer District Nos. 21, 7, 10, 5, 4, 8, and 11 of the Town of Hamburg, (iii) Wanakah Sewer District No. 3, (iv) Mount Vernon Sewer District No. 2, (v) the Village of Hamburg; each in accordance with their respective proportionate shares of equivalent dwelling units in their service areas, as determined pursuant to the Southtowns Agreement.

Section 2. The period of probable usefulness for the specific object or purpose for which said \$9,000,000 bonds herein authorized to be issued, within the limitations of Section 11.00 a. 4. of the Law, is forty (40) years.

Section 3. Current funds are not required to be provided as a down payment prior to the issuance of the \$9,000,000 bonds authorized herein, or any bond anticipation notes issued in anticipation thereof, pursuant to Section 107.00 d. 3. of said Law.

Section 4. The County intends to finance, on an interim basis, the costs or a portion of the costs of said improvements for which \$9,000,000 bonds are herein authorized, which costs are reasonably expected to be reimbursed with the proceeds of debt to be incurred by the County, pursuant to this Bond Resolution, in the maximum amount of bonds herein authorized. This Resolution is a declaration of official intent adopted pursuant to the requirements of Treasury Regulation Section 1.150-2.

Section 5. Subject to the provisions of this Resolution and of said Local Finance Law, and pursuant to the provisions of Section 30.00 relative to the authorization of the issuance of bond anticipation notes or the renewals thereof, and of Sections 50.00 and 56.00 to 60.00 and 168.00 of said Law, the powers and duties of the County Legislature relative to authorizing the issuance of any notes in anticipation of the sale of the respective amounts of bonds herein authorized, or the renewals thereof, and relative to providing for substantially level or declining debt service, relative to prescribing the terms, form and contents and as to the sale and issuance of the respective amounts of bonds herein authorized, and of any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and relative to executing agreements for credit enhancement, are hereby delegated to the County Comptroller of the County, as the chief fiscal officer of the County.

Section 6. Each of the bonds authorized by this Resolution and any bond anticipation notes issued in anticipation of the sale thereof shall contain the recital of validity prescribed by Section 52.00 of said Local Finance Law and said bonds and any notes issued in anticipation of said bonds shall be general obligations of the County of Erie, payable as to both principal and interest by general tax upon all the taxable real property within the County without limitation as to rate or amount. The faith and credit of the County are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and provision shall be made annually in the budgets of the County by appropriation for (a) the amortization and redemption of the notes and bonds to mature in such year and (b) the payment of interest to be due and payable in such year.

Section 7. The validity of the bonds authorized by this Resolution and of any notes issued in anticipation of the sale of said bonds, may be contested only if:

(a) such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or

(b) the provisions of law which should be complied with at the date of the publication of this Resolution or a summary hereof, are not substantially complied with, and an action, suit or proceeding contesting such validity, is commenced within twenty days after the date of such publication, or

(c) such obligations are authorized in violation of the provisions of the Constitution.

Section 8. This Resolution shall take effect immediately upon approval by the County Executive.

(5-0)

**DEMONE A. SMITH
CHAIRMAN**