

SENECA COUNTY BOARD OF SUPERVISORS MEETING

Regular Meeting

December 27, 2012

6:00 p.m.

Call to Order

Chairman Hayssen called the meeting to order at 6:00 p.m.

Roll Call of Members by the Clerk

All members of the Board of Supervisors answered roll call.

Pledge of Allegiance and Moment of Silence

Submission of Claims for Audit

Mr. Prouty moved the following claims be approved for payment.

Supervisors vouchers	# 2793 - 2979	totaling	\$	211,433.10
Workforce Development vouchers	# 287 - 297	totaling	\$	10,205.40
Self-Insurance vouchers	# 84 - 91	totaling	\$	14,463.98
County Airport vouchers	# 129 - 136	totaling	\$	13,317.19
Sheriff	# 645 - 663	totaling	\$	118,841.55
Highway Transportation vouchers				
Maintenance & State Snow	# 254 - 262	totaling	\$	15,514.36
Highway Machinery	# 408 - 425	totaling	\$	14,257.59
	Highway Total		\$	29,771.95
Water & Sewer	# 269 - 277	totaling	\$	3,471.50
Financial Software Capital vouchers	# 9 - 10	totaling	\$	9,010.87
Veteran Cemetery vouchers	# 38 - 39	totaling	\$	1,601.94

Reports of Standing Committees

Mental Health Services Committee - Mrs. Amidon, Chair

ISSUE: Recommendation from the Vacancy Committee to refill the position of Staff Psychiatrist. The Committee approved the recommendation. County Policy does not require board approval for this refill.

Human Services Committee - Mr. Davidson, Chair

ISSUE: Recommendation from the Vacancy Committee to refill Caseworker position on a temporary basis. The Committee approved the recommendation. County Policy does not require board approval for this refill.

Public Safety Committee - Mr. Davison, Vice-Chair

ISSUE: Appointments to Seneca County Criminal Justice Advisory Board. Under the By-laws of the Criminal Justice Advisory Board, certain appointments to the Board are required to be approved by the Board of Supervisors. The Public Safety Committee approved the recommendations as follows:

A Justice of the Town or Village Courts	Hon. Brian Laird (Junius Town Justice)
Representatives of Police Agencies serving the County	Chief Stuart Peenstra, Seneca Falls Town Police Chief Doyle Marquart, Waterloo Village Police Sheriff Jack Stenberg Inv. Christopher Baldwin, New York State Police

Finance, Assessment & Insurance Committee - Mr. Prouty, Chair

ISSUE: ISSUE: Pay GASB 54 Fund Balance Policy. The Governmental Accounting Standards Board (GASB) adopted Statement 54 Fund Balance Reporting and Governmental Fund Type Definitions. The county auditors would like for the county to pass a resolution complying with the statement during the 2012 fiscal year. The Committee recommended the Board adopt a resolution.

ISSUE: Board of Supervisors authorization to extend & collect 2013 Town & County Taxes. The Committee recommended resolution authorizing the extension and collection of 2013 Town & County Taxes prior to December 31, 2012; to levy town taxes as specified in adopted town budgets; appropriate money for the Soil and Water Cornell Cooperative Extension Agencies; adopt apportioned County taxes to be collected from the towns with any debits, credits and County Relevies; adopt the relevy of returned Village and School taxes and ratify Town tax rolls and direct the Town tax collectors to collect 2013 taxes and delegate the authority to the Seneca County Treasurer to correct Tax Bills for 2013.

Chairman's Remarks

Chairman Hayssen remarked on the success of the Wonderful Life Event celebrated in the Town of Seneca Falls every year. There were 3,000 participants in the 5k race.

Communications

149. From the Niagara County Legislature, a copy of Resolution #IL-070-12, "Resolution Calling on the New York State Senate and New York State Assembly to Strengthen Laws Protecting Children from Child Predators".

150. From the Yates County Legislature a copy of Resolution #456-12; and from Schuyler County Legislature a copy of Resolution #335, "Resolution calling for the Governor and State Legislature to Compensate Counties for State-Mandated District Attorney's Salaries".

151. A copy of the Seneca County Board of Health November 14, 2012 meeting minutes.

**RESOLUTIONS AND MOTIONS**

**SENECA COUNTY GASB 54 FUND BALANCE POLICY**

RESOLUTION NO. 302 -12, moved by Mr. Prouty, seconded by Mrs. Amidon and adopted.

WHEREAS, the Governmental Accounting Standards Board (GASB) has adopted Statement Number 54 (GASB54), Fund Balance Reporting and Governmental Fund Type Definitions; and

WHEREAS, the Seneca County Board of Supervisors wishes to comply with GASB 54 as required beginning with the current fiscal year; now therefore be it

RESOLVED, that the Board of Supervisors hereby adopts the following policy:

**FUND BALANCE POLICY**

Fund balance measures the net financial resources available to finance expenditures of future periods. The County's Unassigned General Fund Balance will be maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The Unassigned General Fund Balance may only be appropriated by resolution of the Board of Supervisors.

Fund Balance of the County may be committed for a specific source by formal action of the Board of Supervisors. Amendments or modification to the committed fund balance must also be approved by formal action of the Board of Supervisors. Committed fund balance does not lapse at year-end. The formal action required to commit fund balance shall be by board resolution or majority vote.

For the purposed of fund balance classification, expenditures are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and lastly, the unassigned fund balance.

**APPROPRIATION FOR EXTENSION SERVICE**

RESOLUTION NO. 303 -12, moved by Mr. Prouty, seconded by Mrs. Amidon and adopted.

WHEREAS, a total budget of \$323,740.00 has been submitted by the Cornell Cooperative Extension Association; and

WHEREAS, this budget has been approved by the Board of Supervisors; now, therefore be it

RESOLVED, that the appropriation of \$323,740.00 be allocated to the Cooperative Extension Association for the year beginning January 1, 2013; and be it

FURTHER RESOLVED, that the Seneca County Treasurer is hereby authorized and directed to pay the sum of \$80,935.00 in advance of the first day of each quarter beginning January 1, 2013 to the

duly elected and properly bonded Treasurer of the Seneca County Cornell Cooperative Extension Association; and be it

FURTHER RESOLVED, that the Chair of the Seneca County Board of Supervisors is hereby authorized and directed to execute such Memorandum of Agreement as may be approved by Cornell University as the agent for the State of New York, purposes set forth therein and requiring an annual report of the end of the year containing therein a true and accurate account of all receipts and expenditures of said Association.

**APPROPRIATION FOR SOIL & WATER CONSERVATION DISTRICT**

RESOLUTION NO. 304 -12, moved by Mr. Prouty, seconded by Mrs. Amidon and adopted.

WHEREAS, Chapter 727 of the Laws of the State of New York, 1940, as amended, provides that the Board of Supervisors may appropriate to the Soil and Water Conservation District for the year 2013 moneys to be expended in accordance with the budget submitted to the Board; now therefore be it

RESOLVED, that the Board of Supervisors appropriate the sum of \$293,789.00 for the Seneca County Soil and Water Conservation District for the year 2013; and be it

FURTHER RESOLVED, that the Seneca County Treasurer is hereby authorized and directed to pay the duly elected and properly bonded Treasurer of the Seneca County Soil and Water Conservation District the sum of \$73,447.25 in advance of each quarter beginning January 1, 2013.

**LEVY RETURNED VILLAGE TAXES**

RESOLUTION NO. 305 -12, moved by Mr. Prouty, seconded by Mr. Westfall and adopted.

RESOLVED, that there be assessed, levied and collected from the various Towns, the following 2012 returned village taxes and when collected, to be paid to the County Treasurer:

Town of Covert	\$ 26,888.46
Town of Fayette	28,990.62
Town of Lodi	9,594.33
Town of Ovid	28,904.86
Town of Romulus	1,149.74
Town of Seneca Falls	0
Town of Waterloo	167,660.13
Totals:	\$ 263,188.14

**LEVY COUNTY TAXES**

RESOLUTION NO. 306 -12, moved by Mr. Prouty, seconded by Mr. Kubasik and adopted.

WHEREAS, the County tax levy for the year 2013 in the amount of \$9,490,528.01 has been adopted by the Board of Supervisors; and

WHEREAS, this amount has been apportioned to the several Towns; now therefore be it

RESOLVED, that there be assessed, levied and collected from the various Towns, the following amounts which are to be paid to the Seneca County Treasurer:

Covert	\$ 954,626.26
Fayette	1,559,872.98
Junius	293,985.41
Lodi	576,218.68
Ovid	738,436.38
Romulus	738,267.90
Seneca Falls	2,344,891.63
Tyre	230,860.48
Varick	769,639.76
Waterloo	1,283,728.53
Total	\$ 9,490,528.01

**LEVY COUNTY CHARGES TO 2013 TAX BILLS**

RESOLUTION NO. 307-12, moved by Mr. Prouty, seconded by Mr. Kubasik and adopted.

WHEREAS, charges for demolition of unsafe building have accumulated in 2012; now therefore be it

RESOLVED, that that said County charges be levied on the 2013 Tax Bills.

Covert	0
Fayette	0
Junius	0
Lodi	\$ 14,453.00
Ovid	0
Romulus	0
Seneca Falls	0
Tyre	0
Varick	0
Waterloo	0
Total	\$ 14,453.00

**DEBITS AND CREDITS**

RESOLUTION NO. 308 -12, moved by Mr. Prouty, seconded by Mr. Kubasik and adopted.

WHEREAS, due to errors and audit adjustments on the 2012 tax rolls, corrections must be made to adjust the 2013 tax levy; now therefore be it

RESOLVED, that the following Towns be charged as follows, thus increasing their share of the 2013 County General tax:

Covert	0.00
Fayette	0.00
Junius	0.00
Lodi	0.00
Ovid	0.00
Romulus	0.00
Seneca Falls	\$ 12,019.97
Tyre	0.00
Varick	0.00
Waterloo	0.00
Total	\$ 12,019.97

**RATIFY TAX ROLLS**

RESOLUTION NO. 309 -12, moved by Mr. Prouty, seconded by Mr. Shipley and adopted.

RESOLVED, that the taxes as extended on the rolls of the several Towns are hereby approved and the collectors are directed to collect the same on the warrants as signed by the Chairman and the Clerk of the Board of Supervisors.

**LEVY RETURNED SCHOOL TAXES**

RESOLUTION NO. 310 -12, moved by Mr. Prouty, seconded by Mr. Westfall and adopted.

RESOLVED, that there be assessed, levied and collected from the various Towns, the following school taxes for the year 2012 and when collected, to be paid to the County Treasurer:

Covert	\$ 158,691.90
Fayette	252,947.92
Junius	62,856.96
Lodi	156,875.09
Ovid	156,085.30
Romulus	154,453.32
Seneca Falls	746,922.49
Tyre	55,636.81
Varick	171,249.96
Waterloo	372,509.51
Total	\$2,288,229.26

**LEVY TOWN TAXES**

RESOLUTION NO. 311 -12, moved by Mr. Prouty, seconded by Mr. Kubasik and adopted.

WHEREAS, There has been presented to the Board of Supervisors a duly certified copy of the annual budget of each of the several Towns in the County of Seneca for the fiscal year beginning January 1, 2013; now therefore be it

RESOLVED, That there be assessed, levied and collected from the various taxable property situated in the following Towns outside of incorporated villages wholly or partially therein, amounts indicated below for Highway Item I and General purposes as specified in the amount for the respective Towns:

Town	Item I	General
Covert	\$ 205,947.00	
Fayette	463,833.00	
Junius	211,000.00	
Lodi	304,565.00	579.00
Ovid	517,355.00	1265.00
Romulus	317,721.00	7,249.00
Seneca Falls	626,261.00	
Tyre	199,390.00	
Varick	167,120.00	
Waterloo	193,700.00	43,950.00

AND BE IT FURTHER RESOLVED, That there be assessed, levied and collected from the real property liable therefore, within the respective fire and other special districts in the following Towns, the amounts indicated below as specified in the budget of the respective Towns:

Town	Special District	Amount
Covert	Trumansburg Fire	\$ 74,029.07
	Interlaken Fire	91,879.17
	South Seneca Ambulance	0
Fayette	Fayette Varick Fire	53,668.00
	Fayette-Seneca Lake Fire Protection #1	30,000.00
	Fayette-Seneca Lake Fire Protection #2	30,000.00
	Varick Volunteer Fire	39,262.00
	Fayette Water District #5	33,580.00
	Canoga Fire Protection	73,605.00
	Canoga Light District	2,417.00

	Fayette-Varick Light	2173.00
	Fayette Water Dist. #1 Ext.	21,062.00
	Co. House Rd./Rt. 96 Water	43,750.00
	Cayuga Lake Water Dist #3	55,569.00
	Water/Sewer Relevies	12,749.20
Junius	Junius Fire Protect	87,066.00
	Junius Water District	33,670.00
	Junius Water Dist. #2	10,030.50
	Water/Sewer Relevies	4,132.69
Lodi	Ovid-Lodi Fire	111,407.00
	South Seneca Ambulance	40,606.00
	Water/Sewer Relevies	0
Ovid	Ovid-Lodi Fire	11,729.00
	Ovid-Romulus Fire	79,457.38
	Ovid-Interlaken Fire	37,786.65
	South Seneca Ambulance	56,012.52
	Water/Sewer Relevies	8,724.24
Romulus	Ovid-Romulus Fire	120,607.22
	Varick Volunteer Fire	3,375.00
	Romulus-Varick Fire	61,835.00
	Willard Light District	4,980.00
	Hayts Corners Light	745.00
	Romulus-Varick Light	3,790.00
	Spring Light	3,995.00
	Lakeshore Light	2,895.00
	Willard Water & Sewer Ext.	0
	Romulus Sewage District #1	4,291.00
	South Seneca Ambulance	42,039.80
	Water/Sewer Relevies	2,341.57
Seneca Falls	Town Retire OBLG	9,514.00
	Village Retire OBLG	135,254.00
	Village Bond Debt	0
	Seneca Falls Fire	404,429.00
	Bridgeport Area Water Dist	11,695.00

	Seneca Falls Refuse Dist	248,268.00
	Bridgeport Sewage Dist	133,528.00
	Seneca Falls West Sewer	10,000.00
	Water/Sewer Relevies	295,219.13
Tyre	Tyre Fire Prot Dist.	100,250.00
	Tyre Water District #1	16,735.00
	Water/Sewer Relevies	2271.50
Varick	Fayette-Varick Fire	72,122.00
	Varick Volunteer Fire	79,097.00
	Romulus-Varick Fire Prot	54,206.00
	Romulus-Varick Light	3,200.00
	Fayette-Varick Light	1,300.00
	Varick Sewage District #1	3,268.00
	Seneca Lake Water Dist.	44,733.00
	Seneca Lake Sewer Dist. #2	60,000.00
	South Seneca Ambulance	19,500.00
	Varick Water District #3	24,925.00
	Water/Sewer Relevies	17,567.00
Waterloo	Border City Fire	155,981.56
	Waterloo Fire Prot	69,000.00
	Border City Light	17,000.00
	Waterloo Drainage	0
	Border City Sewage Dist	53,550.00
	5 & 20 Sewer District	108,250.00
	Waterloo Hydrant	3,750.00
	Border City Water	55,900.00
	Burgess Rd Water	0
	Water/Sewer Relevies	58,661.77

AND BE IT FURTHER RESOLVED, That the amounts to be raised by tax for all other purposes specified in the budget presented to this Board shall be and are hereby assessed, levied and to be collected from the taxable property in the Towns listed below except as otherwise provided by law:

Town	General	All Others
Covert	\$ 208,359.00	\$ 194,548.00
Fayette	258,335.00	228,157.00

Junius	20,000.00	
Lodi	277,452.00	239,656.00
Ovid	171,595.00	44,810.00
Romulus	297,600.00	
Seneca Falls	914,107.00	
Tyre	153,861.00	
Varick	130,078.00	
Waterloo	369,605.00	200,200.00

AND BE IT FURTHER RESOLVED, that such taxes and assessments when collected, shall be paid to the Supervisors of the respective Towns in the amounts shown by this resolution for distribution by them in the manner prescribed by law.

**AUTHORIZATION TO CORRECT & REFUND TAXES**

RESOLUTION NO. 312 -12, moved by Mr. Prouty, seconded by Mr. Kubasik and adopted.

WHEREAS, Section 554 (9) & 556 (8) of the Real Property Tax Law authorizes the tax levying body such as the Seneca County Board of Supervisors to delegate its authority to the County Treasurer to correct errors and refund taxes, as provided by Section 554 (1-8) and 556 (1-7) of the said law; and

WHEREAS, it would be in the best interest of the Board of Supervisors and taxpayers of Seneca County to delegate the refunding authority to expedite the corrective refund process; now, therefore be it

RESOLVED, that the Seneca County Board of Supervisors delegates the authority to correct and refund taxes pursuant to Section 554 and Section 556 of the Real Property Tax Law to the County Treasurer for the fiscal year 2013 where said applications are for \$2,500.00 or less.

New Business

Chairman Hayssen recognized Town of Tyre Supervisor Patricia Amidon. Mrs. Amidon announced her retirement effective December 31, 2012. The Town Board of Tyre selected Ron McGreevy as her replacement for her unfinished term, which expires in December 2013. The announcement was received by a standing ovation in honor of Supervisor Amidon who served on the Seneca County Board of Supervisors for twenty-one years.

Special Order of the Day

The meeting adjourned at 6:15 p.m.