

December 12, 2019

FINANCE & MANAGEMENT COMMITTEE
REPORT NO. 14

ALL MEMBERS PRESENT.
CHAIR BASKIN PRESENT AS EX-OFFICIO MEMBER.

1. RESOLVED, the follow items are hereby received and filed:
 - a. COMM. 20E-5 (2019)
COUNTY CLERK: "Letter to Legislature Regarding EC Clerk's 2020 Budget Requests"
(Chair's Ruling)
 - b. COMM. 22E-11 (2019)
COMPTROLLER: "Interim Financial Report of EC for the Third Quarter of 2019"
(Chair's Ruling)
 - c. COMM. 23D-4 (2019)
DIRECTOR OF BUDGET & MANAGEMENT: "Budget Monitoring Report for Period
Ending 09/2019"
(Chair's Ruling)
 - d. COMM. 25M-3 (2019)
EC AUDIT COMMITTEE: "Annual Report for Year Ended 12/31/18"
(Chair's Ruling)
2. COMM. 3D-1 (2019)
DIRECTOR OF REAL PROPERTY TAX SERVICES AS AMENDED
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 219117 through 219137, inclusive be hereby approved or denied based upon the recommendation of the Director of Real Property Tax Services and be charged back to the applicable towns and/or cities:

FISCAL YEAR	2019	Petition No.	219,117.00
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	ASSESSOR	Refund	\$78.42	
S-B-L	67.72-3-23	162 Oxford Ave	142289 AMHERST	
	Acct. No. 112		\$78.42	County
	Acct. No. 132		\$0.00	
	Town/SpecialDist/School			
Charge To :	142289 AMHERST			\$0.00

RPTL 550(2): Exemption amount calculated incorrectly
Refund to be issued to Barbara J. DeYoung

FISCAL YEAR	2019	Petition No.	219,118.00
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	ASSESSOR	Refund	\$1,089.54	
S-B-L	67.64-1-7	172 Meadow Lea D	142289 AMHERST	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$1,089.54	
	Town/SpecialDist/School			
Charge To :	142289 AMHERST			\$1,089.54
	Relevy School		\$1,089.54	142201

AMHERST CENTRAL

RPTL 550(2): Hardship granted
Refund to be issued to Alice Slammon

FISCAL YEAR	2018	Petition No.	219,119.00
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	ASSESSOR	Refund	\$397.08	
S-B-L	40.16-1-60	4 Red Maple Ct	142289 AMHERST	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$397.08	
	Town/SpecialDist/School			
Charge To :	142289 AMHERST			\$397.08
	Relevy School		\$397.08	142207 SWEET

HOME CENTRAL

RPTL 550(2): Failed to apply STAR exemption
Refund to be issued to Laura Hammer

FISCAL YEAR	2019	Petition No.	219,120.00
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	ASSESSOR	Refund	\$397.00	
S-B-L	40.16-1-60	4 Red Maple Ct	142289 AMHERST	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$397.00	
	Town/SpecialDist/School			
Charge To :	142289 AMHERST		\$397.00	
	Relevy School		\$397.00	142207 SWEET

HOME CENTRAL

RPTL 550(2): Failed to apply Basic STAR exemption
Refund to be issued to Laura Hammer.

FISCAL YEAR	2019	Petition No.	219,121.00
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	ASSESSOR	Refund	\$52.99	
S-B-L	243.00-4-16	8880 Hayes Hollow	143400 COLDEN	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$52.99	
	Town/SpecialDist/School			
Charge To :	143400 COLDEN		\$52.99	
	Relevy School		\$52.99	143801 SPRING-

GRIFFITH

RPTL 550(2): Incorrect assessed value
Refund to be issued to John & Linda Kotlarsz

FISCAL YEAR	2019	Petition No.	219,122.00
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	ASSESSOR	Cancel	\$1,461.65	
S-B-L	228.00-2-20.1	8089 State Rd	143400 COLDEN	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$1,461.65	
	Town/SpecialDist/School			
Charge To :	143400 COLDEN		\$1,461.65	
	Relevy School		\$1,461.65	143801 SPRING-

GRIFFITH

RPTL 550(2): Incorrect assessed value

New tax bill to be issued.

FISCAL YEAR	2019	Petition No.	219,123.00
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	ASSESSOR	Cancel	\$6,848.30	
S-B-L	335.12-2-1.111	290 Elm St	143801 SPRINGVILLE	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$6,848.30	
	Town/SpecialDist/School			
Charge To :	143801 SPRINGVILLE		\$6,848.30	
	Relevy School		\$6,848.30	143801 SPRING-

GRIFFITH

RPTL 550(2): Duplicate parcel
Delete entire parcel from tax roll.

FISCAL YEAR	2019	Petition No.	219,124.00
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	ASSESSOR	Refund	\$420.00	
S-B-L	235.16-1-2.111	28 Maple St	144401 ANGOLA	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$420.00	
	Town/SpecialDist/School			
	44201 EC GARBAGE VILLAGE		\$420.00	
Charge To :	144401 ANGOLA		\$0.00	

RPTL 550(2): Applied garbage in error
Refund to be issued to John Wilson

FISCAL YEAR	2019	Petition No.	219,125.00
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	ASSESSOR	Cancel	\$139.49	
S-B-L	37.03-5-54	Nathan Dr	144600 GRAND ISLAND	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$139.49	
	Town/SpecialDist/School			
Charge To :	144600 GRAND ISLAND		\$139.49	
	Relevy School		\$139.49	144601 GRND

ISLN CENTRAL

RPTL 550(2): Parcel does not exist as per tax mapper
Delete entire parcel from tax roll

FISCAL YEAR	2019	Petition No.	219,126.00
S-B-L	37.03-5-53	ASSESSOR Nathan Dr Cancel 144600 GRAND ISLAND	\$21.61
		Acct. No. 112	\$0.00 County
		Acct. No. 132	\$21.61
		Town/SpecialDist/School	
Charge To :		144600 GRAND ISLAND	\$21.61
		Relevy School	\$21.61 144601 GRND

ISLN CENTRAL

RPTL 550(2): Parcel does not exist as per tax mapper
Delete entire parcel from tax roll.

FISCAL YEAR	2019	Petition No.	219,127.00
S-B-L	24.07-1-3	ASSESSOR 30 Fieldstone Dr Cancel 144600 GRAND ISLAND	\$559.94
		Acct. No. 112	\$0.00 County
		Acct. No. 132	\$559.94
		Town/SpecialDist/School	
Charge To :		144600 GRAND ISLAND	\$559.94
		Relevy School	\$559.94 144601 GRND

ISLN CENTRAL

RPTL 550(2): Failed to calculate exemption properly
New tax bill to be issued.

FISCAL YEAR	2018	Petition No.	219,128.00
S-B-L	195.12-5-22	ASSESSOR 122 Woodview Ave Refund 144803 HAMBURG	\$51.15
		Acct. No. 112	\$0.00 County
		Acct. No. 132	\$51.15
		Town/SpecialDist/School	
520 Code SC520		\$51.15	

Charge To : 144803 HAMBURG \$0.00

RPTL 550(2): Exemption removal applied in error
Refund to be issued to William E. Kowalewski

FISCAL YEAR	2019	Petition No.	219,129.00
S-B-L	195.12-5-22	ASSESSOR 122 Woodview Ave Refund 144803 HAMBURG	\$137.13
		Acct. No. 112	\$0.00 County
		Acct. No. 132	\$137.13
		Town/SpecialDist/School	
		48804 Exemption Removal	\$137.13
Charge To :		144803 HAMBURG	\$0.00

RPTL 550(2): Exemption removal applied in error.
Refund to be issued to William E. Kowalewski

FISCAL YEAR	2019	Petition No.	219,130.00
S-B-L	195.12-5-22	ASSESSOR 122 Woodview Ave Refund 144803 HAMBURG	\$474.90
		Acct. No. 112	\$0.00 County
		Acct. No. 132	\$474.90
		Town/SpecialDist/School	
Charge To :		144803 HAMBURG	\$474.90

HAMBURG Relevy Village \$474.90 Village of

RPTL 550(2): Exemptions removed in error
Refund to be issued to William E. Kowalewski

FISCAL YEAR	2017	Petition No.	219,131.00
S-B-L	195.08-6-5	ASSESSOR 318 Pleasant Ave Refund 144803 HAMBURG	\$30.91
		Acct. No. 112	\$0.00 County

	Acct. No. 132		\$30.91	
Charge To :	Town/SpecialDist/School			
	144803 HAMBURG			\$30.91
	Relevy Village		\$30.91	Village of
HAMBURG				
RPTL 550(2): Failed to apply clergy exemption				
Refund to be issued to William & Barbara Powell				
FISCAL YEAR	2018	Petition No.		219,132.00
	ASSESSOR	Refund		\$31.46
S-B-L	195.08-6-5	318 Pleasant Ave	144803 HAMBURG	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$31.46	
Charge To :	Town/SpecialDist/School			
	144803 HAMBURG			\$31.46
	Relevy Village		\$31.46	Village of
HAMBURG				
RPTL 550(2): Failed to apply clergy exemption				
Refund to be issued to William & Barbara Powell				
FISCAL YEAR	2019	Petition No.		219,133.00
	ASSESSOR	Refund		\$31.98
S-B-L	195.08-6-5	318 Pleasant Ave	144803 HAMBURG	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$31.98	
Charge To :	Town/SpecialDist/School			
	144803 HAMBURG			\$31.98
	Relevy Village		\$31.98	Village of
HAMBURG				
RPTL 550(2): Failed to apply clergy exemption				
Refund to be issued to William & Barbara Powell				
FISCAL YEAR	2018	Petition No.		219,134.00
	ASSESSOR	Refund		\$30.64
S-B-L	151.70-2-19	32 Salisbury Ave	144801 BLASDELL	

	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$30.64	
Charge To :	Town/SpecialDist/School			
	144801 BLASDELL			\$30.64
	Relevy Village		\$30.64	Village of
BLASDELL				
RPTL 550(2): Failed to apply clergy exemption				
Refund to be issued to William T. & Patricia Flick				
FISCAL YEAR	2019	Petition No.		219,135.00
	ASSESSOR	Refund		\$31.26
S-B-L	151.70-2-19	32 Salisbury	144801 BLASDELL	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$31.26	
Charge To :	Town/SpecialDist/School			
	144801 BLASDELL			\$31.26
	Relevy Village		\$31.26	Village of
BLASDELL				
RPTL 550(2): Failed to apply clergy exemption				
Refund to be issued to William T. & Patricia Flick				
FISCAL YEAR	2019	Petition No.		219,136.00
	ASSESSOR	Cancel		\$71.67
S-B-L	116.19-4-43	1 Misty Meadows D	145289 LANCASTER	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$71.67	
Charge To :	Town/SpecialDist/School			
	145289 LANCASTER			\$71.67
	Relevy School		\$71.67	
RPTL 550(2): Duplicate parcel				
Delete entire parcel from tax roll.				
FISCAL YEAR	2019	Petition No.		219,137.00

	ASSESSOR	Refund	\$3,425.09	
S-B-L	201.20-1-34	6613 Meadow Ln	146600 WALES	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$3,425.09	
	Town/SpecialDist/School			
Charge To :	146600 WALES		\$3,425.09	
	Relevy School		\$3,425.09	145001

HOLLAND CENTRAL

RPTL 550(2): Failed to apply wholly exempt
Refund to be issued to The Gow School

and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real Property Tax Services.
(6-0)

3. COMM. 23E-8 (2019)
COUNTY EXECUTIVE

WHEREAS, the Acting Director of Real Property Tax Services has recommended the transfer of various surplus county owned property described below; and

WHEREAS, the parcels were reviewed and deemed surplus by the County Lands Advisory Review Committee.

NOW, THEREFORE, BE IT

RESOLVED that the surplus county owned parcels listed below be sold:

Town of Brant - SBL #265.00-1-6; 0 Shaw Rd and SBL #266.14-1-9; 0 Shaw Rd - to Michael Catuzza. These parcels are undeveloped, mainly wooded lots located south of Shaw Road and west of Erie Road. Negotiated Price: \$4,000. Measures: 5.042 acres.

Town of Evans - SBL #250.11-6-45 - 0 Eisenhower Ave - to Raymond C. and Patricia A. Spears. Parcel is a rectangular shaped residential vacant lot. Negotiated Price: \$500. Measures: 0.09 acres.

and be it further

RESOLVED, that the Erie County Executive is hereby authorized and directed to execute a quit claim deed conveying any and all interest of the County of Erie in the above described properties to the aforesaid purchasers; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the County Executive, the Office of the County Comptroller, the County Attorney, Department of Environment and Planning and the Department of Real Property Tax Services.
(5-1) Legislator Lorigo voted in the negative.

4. INTRO. 25-4 (2019)

BASKIN

WHEREAS, the contract for the audit of Erie County expires with the completion of the audit for the fiscal year ended December 31, 2018; and

WHEREAS, the Audit Committee for Erie County prepared and forwarded requests for proposal (RFP) to national and regional certified public accounting firms requesting proposals for the audits of the County for fiscal years 2016 through 2018, with an option to continue in year 2019 and 2020; and

WHEREAS, the Audit Committee's RFP and evaluation of the responses was in full compliance with paragraph C. Section 1813 of the Erie County Charter; and

WHEREAS, the winning proposal is as follows:

For the Year Ended December 31	Audit of Financial Statements	Single Audit
2016	\$81,000	\$45,000
2017	\$82,500	\$46,000
2018	\$84,000	\$47,500

Prices of a "Due Diligence" letter will vary from \$2,500 through \$12,500

and

WHEREAS, that the independent accountant will audit the state required reports of the Mental Health and Health Departments at a per-report cost as follows:

For the Year Ended December 31	Mental Health	Health Department	Other Departments
2016	\$4,250	\$4,250	\$4,250
2017	\$4,350	\$4,350	\$4,350
2018	\$4,450	\$4,450	\$4,450

and

WHEREAS, the firm Drescher & Malecki LLP was the lowest responsible bidder; and

WHEREAS, the response from Drescher & Malecki LLP complied with all aspects of the Audit Committee's RFP.

NOW, THEREFORE, BE IT

RESOLVED, that the County Executive is authorized to enter into a contract for the audit of Erie County's financial statements, to include the Federal Single Audit for fiscal years 2019 through 2020; and be it further

RESOLVED, that the contract for the audit of Erie County's financial statements shall be paid from the Comptroller's dues and fees account and will be negotiated to selected the lowest possible cost for each audit each year; and be it further

RESOLVED, and that such fees will also apply in the event that New York State assigns special reporting requirements to other County Departments; and be it further

RESOLVED, that should the County wish to extend the contract through the years 2019 and 2020, the fees agreed are as follows:

For the Year Ended December 31	Audit of Financial Statements	Single Audit
2019	\$86,000	\$48,500
2020	\$87,000	\$49,500

Prices of a "Due Diligence" letter will vary from \$2,500 through \$12,500

and be it further

RESOLVED, that the independent accountant will audit the state required reports of the Mental Health and Health Departments at a per-report cost as follows:

For the Year Ended December 31	Mental Health	Health Department	Other Departments
2019	\$4,550	\$4,550	\$4,550
2020	\$4,650	\$4,650	\$4,650

and be it further

RESOLVED that certified copies of this resolution be provided to the County Executive, Budget Director, Comptroller and County Attorney.
(6-0)

5. COMM. 25E-15 (2019)

COUNTY EXECUTIVE

WHEREAS, the New York State Office of Indigent Legal Services provided a three year grant totaling \$750,000 to the County for the provision of indigent defense services at first appearance; and

WHEREAS, Erie County contracted with the Erie County Bar Association's Aid to Indigent Prisoners Society to deliver the services required through the grant; and

WHEREAS, the New York State Office of Indigent Legal Services has agreed to extend the contract term for an additional one year period to allow the agency to complete the terms and conditions of the grant.

NOW, THEREFORE, BE IT

RESOLVED, that the County Executive is hereby authorized to enter into a contract amendment with the State of New York Office of Indigent Legal Services, extending the contract term for an additional one year period of January 1, 2020 to December 31, 2020; and be it further

RESOLVED, that the County Executive is hereby authorized to enter into an amendment to the subcontract with the Erie County Bar Association Aid to Indigent Prisoners Society extending the contract term for an additional one year period of January 1, 2020 to December 31, 2020; and be it further

RESOLVED, that authorization is provided to extend the grant period of 160QID6ILS1719 in the County Attorney's Office to December 31, 2020; and be it further

RESOLVED, that the Director of Budget and Management is hereby authorized to adjust items of appropriations and revenues which may be impacted by changes to the grantor award, provided there are no changes to authorized personnel levels and county share amounts; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Office of the County Attorney, the Office of the Comptroller, the County Executive's Office and the Division of Budget and Management.
(6-0)

6. COMM. 25E-16 (2019)
COUNTY EXECUTIVE
WHEREAS, the New York State Office of Indigent Legal Services provided a three year grant totaling \$1,455,129 to the County for the provision of indigent defense services; and

WHEREAS, Erie County contracted with the Erie County Bar Association's Aid to Indigent Prisoners Society and the Legal Aid Bureau of Buffalo to deliver the services required through the grant; and

WHEREAS, the New York State Office of Indigent Legal Services has agreed to extend the contract term for an additional one year period to allow the agencies to complete the terms and conditions of the grant.

NOW, THEREFORE, BE IT

RESOLVED, that the County Executive is hereby authorized to enter into a contract amendment with the State of New York Office of Indigent Legal Services, extending the contract term for an additional one year period of January 1, 2020 to December 31, 2020; and be it further

RESOLVED, that the County Executive is hereby authorized to enter into amendments to the subcontracts with the Erie County Bar Association Aid to Indigent Prisoners Society and the Legal Aid Bureau of Buffalo extending the contract term for an additional one year period of January 1, 2020 to December 31, 2020; and be it further

RESOLVED, that authorization is provided to extend the grant period of 160QID7ILS1719 in the County Attorney's Office to December 31, 2020; and be it further

RESOLVED, that the Director of Budget and Management is hereby authorized to adjust items of appropriations and revenues which may be impacted by changes to the grantor award, provided there are no changes to authorized personnel levels and county share amounts; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Office of the County Attorney, the Office of the Comptroller, the County Executive's Office and the Division of Budget and Management.
(6-0)

7. COMM. 25E-17 (2019)
COUNTY EXECUTIVE
WHEREAS, the New York State Office of Indigent Legal Services provided a three year grant totaling \$2,910,255 to the County for the provision of indigent defense services; and

WHEREAS, Erie County contracted with the Erie County Bar Association's Aid to Indigent Prisoners Society and the Legal Aid Bureau of Buffalo to deliver the services required through the grant; and

WHEREAS, the New York State Office of Indigent Legal Services has agreed to extend the contract term for an additional one year period to allow the agencies to complete the terms and conditions of the grant.

NOW, THEREFORE, BE IT

RESOLVED, that the County Executive is hereby authorized to enter into a contract amendment with the State of New York Office of Indigent Legal Services, extending the contract term for an additional one year period of January 1, 2020 to December 31, 2020; and be it further

RESOLVED, that the County Executive is hereby authorized to enter into amendments to the subcontracts with the Erie County Bar Association Aid to Indigent Prisoners Society and the Legal Aid Bureau of Buffalo extending the contract term for an additional one year period of January 1, 2020 to December 31, 2020; and be it further

RESOLVED, that authorization is provided to extend the grant period of 160QID5ILS1517 in the County Attorney's Office to December 31, 2020; and be it further

RESOLVED, that the Director of Budget and Management is hereby authorized to adjust items of appropriations and revenues which may be impacted by changes to the grantor award, provided there are no changes to authorized personnel levels and county share amounts; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Office of the County Attorney, the Office of the Comptroller, the County Executive's Office and the Division of Budget and Management.
(6-0)

JOHN BRUSO
CHAIR