

**MANAGEMENT AND BUDGET COMMITTEE  
THURSDAY, June 9, 2016 10:30 AM**

**Committee Members: Scott Samuelson, Chair, Nadia Rajs, Vice Chair,  
Terri Ward, Catherine Owens, Alan Sorensen**

**AGENDA**

**PRESENTATIONS: None**

**DISCUSSIONS:**

- 1. Grants Process/Grants Manual – Art Hussey, Director of Grants Administration**

**RESOLUTIONS:**

**AUDIT – None**

**COUNTY TREASURER – None**

**GRANTS- None**

**MANAGEMENT AND BUDGET –**

- 1. To Modify the 2015 & 2016 County Budgets.**
- 2. To adopt an updated Guide for Reimbursement of Employees' Travel Expenses Policy.**
- 3. To apportion Mortgage Tax.**
- 4. To enact a Local law entitled "A Local Law Authorizing Sullivan County Legislature to Override the New York State Real Property Tax Cap".**

**PUBLIC COMMENT**

**RESOLUTION NO. INTRODUCED BY MANAGEMENT AND BUDGET  
COMMITTEE TO MODIFY THE 2015 AND 2016 COUNTY BUDGETS**

**WHEREAS**, the County of Sullivan Budget requires modification,

**NOW, THEREFORE, BE IT RESOLVED**, that the attached budgetary transfers for 2015 and 2016 be authorized.

**Moved by:**

**Seconded by:**

December 2015 Budget Modifications ( Resolution)  
 Modifications to the 2015 Sullivan County Budget

G/L Account	Revenue		Revenue		Appropriation		Appropriation	
	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease
V-1380-46-4618 - MISC SERV/EXP DEBT ADMIN FEES					13,923			
V-9710-60-6002 - DEBT SERV PRINCIPAL DEBT SERV PRINCIPAL SERIAL BOND							16,516	
V-9901-90-9001 - TRANSFERS TRANSFERS COUNTY ROAD			751					
V-9901-90-9002 - TRANSFERS TRANSFERS ROAD MACHINERY			729					
V-9901-90-9007 - TRANSFERS TRANSFERS GENERAL FUND			763					
V-9901-90-9037 - TRANSFERS TRANSFERS SOLID WASTE			350					
<b>V Fund Total</b>					<b>16,516</b>			<b>16,516</b>

**June 2016 Budget Modifications ( Resolution )  
Modifications to the 2016 Sullivan County Budget**

G/L Account	Revenue		Appropriation	
	Increase	Decrease	Increase	Decrease
A-1165-47-4784 - DEPT DRUG FORFEITURE PROCEEDS - FED			5,000	
A-1165-R2626-R416 - FORFEITR CRIME PROCDS FEDERAL	5,000			
A-1340-45-4501 - SPEC DEPT SUPPLY SPEC DEPT SUPPLY MISC/OTHER			220,000	150
A-1490-47-4701 - DEPT RENTALS			150	
A-1920-47-4703 - DEPT DUES			164,435	
A-3020-21-2106 FIXED ELECTRONIC/COMPUTER EQUIP			86,000	
A-3020-44-4405 UTILITY PHONE LAND LINES				
A3020-R3389-R167 ST AID PUBLIC SAFETY DEPARTMENTAL AID	250,435			
A-3110-29-10-1012 - PERSONAL SERV OVERTIME PAY			10,000	
A-3110-29-R1510-R282 - SHERIFF FEE REIMBURSE - PAYROLL	10,000			220,000
A-9901-90-9002 TRANSFERS ROAD MACHINERY				220,150
<b>General Fund Total</b>	<b>265,435</b>	<b>-</b>	<b>485,585</b>	
DM-5130-48-40-4013 - CONTRACT CONTRACT OTHER				220,000
DM-9997-R5031-R209 INTERFUND TRANSFER GENERAL FUND		220,000		
<b>Road Machinery Fund Total</b>	<b>-</b>	<b>220,000</b>	<b>-</b>	<b>220,000</b>
*H42-3997-40-4006 - CONTRACT ENGINEER/ARCHITECT/DESIGN SERV			141,000	
*H42-3997-R5031-R209 - INTERFUND TRANSFR GENERAL FUND	141,000			
<b>Capital Total</b>	<b>141,000</b>	<b>-</b>	<b>141,000</b>	<b>-</b>

*\*This budget modification authorizes the transfer of funds to H-42 Capital Account to pay previously authorized agreements per resolutions 8-06, 302-14, 301-14 and 300-14.*

**COMBINED: LEGISLATIVE MEMORANDUM,  
CERTIFICATE OF AVAILABILITY OF FUNDS  
AND RESOLUTION COVER MEMO**

**To:** Sullivan County Legislature

**Fr:** Janet Young, Commissioner

**Re:** Request for Consideration of a Resolution: Update Travel Policy

**Date:** 5/31/2016

**Purpose of Resolution:** [Provide a detailed statement of what the Resolution will accomplish, as well as a justification for approval by the Sullivan County Legislature.]

TO ADOPT AN UPDATED GUIDE FOR REIMBURSEMENT OF EMPLOYEES' TRAVEL EXPENSES POLICY

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**Is subject of Resolution mandated? Explain:**

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**Does Resolution require expenditure of funds? Yes \_\_\_ No**

**If "Yes, provide the following information:**

Amount to be authorized by Resolution: \$ \_\_\_\_\_

Are funds already budgeted? Yes \_\_\_ No \_\_\_

If "Yes" specify appropriation code(s): \_\_\_\_\_

If "No", specify proposed source of funds: \_\_\_\_\_

**Estimated Cost Breakdown by Source:**

County \$ \_\_\_\_\_ Grant(s) \$ \_\_\_\_\_

State \$ \_\_\_\_\_ Other \$ \_\_\_\_\_

Federal Government \$ \_\_\_\_\_ (Specify) \_\_\_\_\_

*Verified by Budget Office:*  \_\_\_\_\_

**Does Resolution request Authority to Enter into a Contract? Yes \_\_\_ No**

**If "Yes", provide information requested on Pages 2. If "NO", please go straight to Page 3 and acquire all pre-legislative approvals.**

Request for Authority to Enter into Contract with [ \_\_\_\_\_ ] of [ \_\_\_\_\_ ]

Nature of Other Party to Contract: .

Other:

Duration of Contract: From \_\_\_\_\_ To \_\_\_\_\_

Is this a renewal of a prior Contract? Yes \_\_\_ No \_\_\_

If "Yes" provide the following information:

Dates of prior contract(s): From \_\_\_\_\_ To \_\_\_\_\_

Amount authorized by prior contract(s): \_\_\_\_\_

Resolutions authorizing prior contracts (Resolution #s): \_\_\_\_\_

Future Renewal Options if any:

Is Subject of Contract – i.e. – the goods and/or services Mandated? Yes \_\_\_ No \_\_\_

If "Yes" cite the mandate's source; describe how this contract satisfies the requirements:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If "No" provide other justification for County to enter into this Contract: [County does not have resources in-house, best source of the subject materials, required by grant, etc.]:

\_\_\_\_\_  
\_\_\_\_\_

Total Contract Cost for [year or contract period]: (If specific sum is not known state maximum potential cost): \_\_\_\_\_

Efforts made to find Less Costly alternative:

\_\_\_\_\_

Efforts made to share costs with another agency or governmental entity:

\_\_\_\_\_  
\_\_\_\_\_

Specify Compliance with Procurement Procedures (Bid, Request for Proposal, Quote, etc.)

\_\_\_\_\_

Person(s) responsible for monitoring contract (Title): \_\_\_\_\_

**Pre-Legislative Approvals:**

- A. Director of Purchasing: *Larry Jones* Date 6/3/16
- B. Management and Budget: *Janet Myers* Date 6/6/16
- C. Law Department: *[Signature]* Date 6/7/16
- D. County Manager: *[Signature]* Date 6/7/16
- E. Other as Required: \_\_\_\_\_ Date \_\_\_\_\_

Vetted in Management & Budget Committee on 06/09/2016

**RESOLUTION INTRODUCED BY PERSONNEL COMMITTEE TO ADOPT AN  
UPDATED GUIDE FOR REIMBURSEMENT OF EMPLOYEES' TRAVEL EXPENSES  
POLICY**

**WHEREAS**, the County of Sullivan amended the Guide for Reimbursement of Employees' Travel Expenses on September 1, 1989; and

**WHEREAS**, since the amendment of the aforementioned policy there have been changes and there is a need to update the policy to comply with the Internal Revenue Service (IRS) guidelines; and

**WHEREAS**, the County Manager, County Attorney, County Auditor and Commissioner of Management and Budget have been reviewing IRS regulations and working to update the aforementioned policy to ensure that the County's policy is in full compliance with the current regulations.

**NOW, THEREFORE, BE IT RESOLVED**, that the Sullivan County Legislature hereby adopts the attached Guide to Reimbursement of Employees' Travel Expenses Policy.

**Moved by** \_\_\_\_\_,  
**Seconded by** \_\_\_\_\_,  
**and adopted on motion** \_\_\_\_\_, 2016.



# Guide to Reimbursement of Employees' Travel Expenses Policy

## Section 1. General

This Guide to Reimbursement of Employees' Travel Expenses will outline what expenditures may be considered to be a County charge. It will also clearly delineate which reimbursable expenses are taxable according to the Internal Revenue Service (IRS) and which are non-taxable. Taxable reimbursable expenses must be reported on the employee's W-2.

This policy shall be interpreted in accordance with the provisions of the applicable Collective Bargaining Agreement, if any. Furthermore, any provision contained in any of the Collective Bargaining Agreements that is inconsistent with any applicable Federal, State and/or Local Law, Regulation or Rule shall be superseded by such Law, Regulation or Rule.

### A. Procedure for Filing Mileage/Travel Reimbursement Claims

1. Employee mileage/travel expenses for which reimbursement is being requested must be presented on a standardized County Travel Voucher. Claims for mileage reimbursement must show true odometer readings. All other expenses, including but not limited to lodging, parking, tolls, public transportation (including common carriers), and meals should be accurately itemized and documented with appropriate receipts and/or other pertinent documentation. Please note: meals require an **itemized** receipt and reasonable tipping will be allowed. (See Section 3A. Meal Reimbursement)
2. Claims should be submitted on a monthly basis; however **must** be submitted within 60 days of the date the expense was incurred. (See Section 2. Accountable Plan) Reimbursements will still be made to the employee if submitted after 60 days of the date the expense was incurred; however, the reimbursement will become taxable, processed through payroll and create potential significant tax consequences for the employee.
3. All travel vouchers will be audited. Any amount deemed to be taxable according to IRS regulations shall be electronically scanned by the Office of Audit and Control and sent to the Payroll Department for processing. The employee will receive this scan as well via email.

### B. Fraudulent Bills or Claims

The County reserves the right to prosecute fraudulent claims to the fullest extent of the law. In addition to other statutes, local laws and rules that may be relevant, please note:

1. *"A person is guilty of offering a false instrument for filling in the first degree when, knowing that a written instrument contains a false statement or false information, and with intent to defraud the state or any political subdivision thereof, he offers or presents it to a public office or public servant with the knowledge or belief that it will become a part of the records of such public office or public servant."*

2. "Offering a false instrument for filing in the first degree is a Class E Felony" (Penal Law, Section 175.35)

**C. Relevant Provisions of Law**

As required by Internal Revenue Code, County Law, Sections 203 and 369, General Municipal Law, Section 77-b, and County Administrative Code A9-3. Claims for travel expenditures should indicate the reason for the travel and/or expenses along with the authorization for incurring such expenditures. Prior written approval must be obtained via the "Request to Attend Form".

**D. Request to Attend**

1. A "Request to Attend" is required for any employee to travel either outside of the County of Sullivan or when any expense is incurred for said travel to attend seminars, workshops, conventions, conferences, meetings, schools, etc. A Request to Attend is not required for travel for an employee to carry out his/her duties as required by their position, i.e. investigations, court appearances, etc. A Request to Attend is not required when travel is within Sullivan County and has no cost. An employee must get prior approval from their Department Head before any travel not requiring a Request to Attend.
2. A Request to Attend must identify the purpose of the travel, whether the travel is mandated, and how the employee or County will benefit by attending the seminar, workshop, convention, conference, meeting, school, etc. The request must also identify whether the employee(s) will receive a certificate, continuing education credits, or any other professional development designation or value associated with the seminar, workshop, convention, conference, meeting, school, etc.
3. The Request to Attend must be approved and signed by the employee's Department Head, Division Head, and the County Manager or designee. Total estimated cost and local share costs must be submitted with every Request to Attend.
  - a. All incidental charges incurred during the course of travel that were not anticipated or previously known, i.e. parking, tolls, special fees, etc. may be paid upon the discretion of the County Auditor, with documented receipts, without approval from the County Manager or designee up to \$25 per trip.
  - b. In the event that the additional expenses exceed \$25, additional approval from the County Manager or designee is required.

## Section 2. Accountable Plan

An “accountable plan” is an I.R.S. reimbursement policy under which amounts are nontaxable to the recipient *only if ALL* of the following requirements are met. If these criteria are not met, the reimbursement will become **taxable** to the employee.

### **A. There must be a *business connection* to the expense.**

1. Business Connection - There must be a business purpose for an employee’s travel that can be supported by documentary evidence in order to consider treating the reimbursement of travel expenses. Further, to meet the business connection requirement of an *accountable plan*, travel expense reimbursements other than transportation expenses such as mileage, tolls, parking and other incidental expenses, are only nontaxable to the extent that the expenses are incurred when the employee is *away from home* as defined by the IRS. Transportation expenses do not include meals, lodging, or commuting mileage. (See Section 3. Expenses C 1 Mileage Reimbursement)
2. Away From Home (aka in “travel status”)- In order for a reimbursement of an expense for business travel to be excluded from income, including meals and lodging, the employee must travel *away from home* for official business. Employees are considered to be in travel status if their business duties require them to be away from home for longer than an ordinary day’s work and, during that time, they need substantial sleep or rest in order to meet the demands of employment. Employees must obtain appropriate approvals prior to traveling for an assignment (See Section 1D. Request to Attend).

### **B. There must be adequate accounting by the recipient within a reasonable period of time. IRS Safe Harbor rules for a reasonable period of time indicate the reimbursement must be substantiated within 60 days of the date the expense was incurred.**

1. Substantiation Requirements: IRS substantiation requirements provide that the employee must document the date, time, place, amount, and business purpose of expenses. Employees should have documentary evidence, such as bills, itemized receipts, canceled checks, or similar documentation to support their claimed expenses. **Claims for payment must be received in the Office of Audit and Control 60 days after the expense is incurred.**

### **C. If applicable, excess reimbursements must be returned to the County within a reasonable period of time. IRS “Safe Harbor” rules for a reasonable period of time indicate the excess reimbursements must be repaid within 120 days of the date the expense was incurred.**

## Section 3. Expenses

### A. Meal Reimbursement

1. Any meal reimbursement for an employee who does not have overnight travel is a taxable fringe benefit according to the IRS and must be reported as wages on Form W-2.
2. Day Trip Reimbursement. Travelers may be reimbursed for lunch for day trips when traveling **outside of the County**. Travelers are entitled to reimbursement for breakfast if they have to leave at least two hours before their normal work start time, and/or for dinner if they return at least two hours later than their normal work ending time. Vouchers for meals must state the purpose of the travel, and in cases of a voucher for multiple meals, the voucher must state the names of the individuals who received each meal.
3. Meal limits. Based on the County's past practice and interpretation of actual and necessary expenses, the maximum amount of reimbursement per meals is as follows:
  - a. Breakfast \$10.00
  - b. Lunch \$15.00
  - c. Dinner \$25.00Exceptions to meal limits may be made under limited special circumstances, at the discretion of the County Auditor.
4. Reasonable tipping will be allowed when properly documented. In no event shall it exceed 20% of the meal or 20% of the maximum amount of the meal reimbursement listed above, whichever is less.

### B. Meal Allowance

1. Any employee designated by his/her Department Head to report to work prior to such employee's regular workday or so designated to continue to work after the end of his normal work day may be paid a meal allowance when so provided by the employee's work agreement.
2. Travel is not required for an employee to receive a meal allowance but it will be treated as a taxable fringe benefit.
3. Employees may not receive an allowance and a reimbursement for the same meal.

### C. Mileage Reimbursement

1. In general, an employee shall receive mileage reimbursement for official travel only to the extent that the total miles travelled exceed the total round trip miles of commutation. Commuting mileage is defined as the number of miles travelled by an employee to and from the employee's residence and the employee's official work station. Commuting mileage is generally not reimbursed; however, to the extent it is, payment of commuting mileage is taxable according to the IRS regulations.

2. Official Work Station.

The employee's official work station is the main office or branch office to which an employee is assigned to report to work. The official work station is designated by the Department Head and the designation must be in the best interest of the County. The purpose of an official work station is to establish when the employee is in travel status and eligible for reimbursement of travel expenses. Travel between the employee's home and official work station is considered commuting and is generally not reimbursable. The employee's home is considered to be in the city or town in which the employee primarily resides when working at his/her official station. If an employee works at more than one location, the department will designate the employee's official work station to be where he/she normally conducts business (i.e., the place where the employee works more time than any other work location). While a department can still make a designation in the best interest of the County, if a department assigns an official station that is not an employee's main place of business, there may be tax reporting obligations on the part of the County and potentially significant tax consequences for the employee.

3. Official travel mileage shall be computed along the most direct route possible with the employee bearing the expense of any extra mileage for travel by an indirect route.

4. Special Rule.

- a. Official travel by an employee who has been designated by the Personnel Officer as a field employee; **OR**
- b. An employee that uses his/her privately owned or leased automobile to transport a person other than a County employee to a hospital, court, home or other facility on the County's behalf; **OR**
- c. Travel is required by the employee's Department Head to work
  - i. other than during the employee's normal work week, **OR**
  - ii. other than during the employee's normal work day (see below) **AND** at other than the employee's official work station

shall receive mileage reimbursement without deduction for commutation. If required to work other than the normal work day, an employee must have left for/arrived home from work more than one hour prior to/after their normal leave/arrival time in order to receive commutation mileage. However, any amount of commutation mileage that is reimbursed shall be a taxable fringe benefit according to IRS regulations. For field employees, this means reimbursement for daily travel between the employee's residence and the first and/or last work location, other than their official work station, are taxable.

#### **D. Other Expenses**

1. Only actual, reasonable and necessary business-related expenses, such as lodging, registration fees, etc. will be reimbursed, and such expenses must be properly itemized with supporting documentation attached to the travel voucher. When meals and/or lodging are provided as part of a conference for which attendance has been approved, additional reimbursement is not permitted for those items.
2. Non-business related expenses including but not limited to: speeding fines, parking tickets, laundry, entertainment (e.g., theater tickets, in-room movies), other personal charges or alcoholic beverages will not be reimbursed.

### **Section 4. Transportation**

#### **A. County-Owned Vehicles**

1. A County owned vehicle, if available, must be utilized by all County employees for any travel. The County Manager will not approve a Request to Attend and the Office of Audit and Control is not authorized to process claims for mileage unless the Division of Public Works (DPW) certifies that an appropriate County vehicle was not available. Please note, if there is a medical need or special circumstances that a County owned vehicle cannot be utilized by an employee for travel, prior approval must be given by the County Manager or designee.
2. If a County vehicle is available, vehicles should be fueled up at one of the County locations. When traveling a far distance, a gas credit card should be requested from the Division of Public Works. There is a separate policy for the use of these cards which must be followed. A reasonable purchase of gasoline to get the vehicle to a County location to be fueled up may be approved.
3. Other necessary and/or emergency expenses incurred while using a County vehicle for business purposes may be reimbursed, if justified. Please note, before incurring any out of the ordinary expense, the Department of Public Works should be contacted for approval.
4. A daily use record log shall be maintained for all County vehicles, except for Sheriff's Department and Department Heads' vehicles. Daily use log forms are available from the Department of Public Works. These forms should be maintained on a daily basis and forwarded to DPW monthly within 10 days after the end of each month. Certain revised forms may be approved by the County Manager for departmental use.

#### **B. Common Carrier**

Often times the most efficient and cost effective method of transportation is using a common carrier such as a train, bus, taxicab or airplane. Common carrier should be used when appropriate.

### **C. Personal Vehicle**

A personal vehicle may be used for County business purposes when a County vehicle or common carrier is not available, is not cost effective, or is otherwise not feasible. Mileage reimbursement rates are determined by the IRS.

1. Claims must indicate the date and points of travel and be supported by a properly completed statement of auto travel which includes actual odometer readings.
2. Charges for gasoline, oil, accessories, repairs, depreciation, anti-freeze, towing, insurance and other expenditures will not be allowed. These are considered operational costs and are factored into the mileage reimbursement rate.

**COMBINED: LEGISLATIVE MEMORANDUM,  
CERTIFICATE OF AVAILABILITY OF FUNDS  
AND RESOLUTION COVER MEMO**

**To:** Sullivan County Legislature

**Fr:** Sullivan County Clerk

**Re:** Request for Consideration of a Resolution: Apportion the Mortgage Tax

**Date:** 5/16/2016

**Purpose of Resolution:** [Provide a detailed statement of what the Resolution will accomplish, as well as a justification for approval by the Sullivan County Legislature.]

Distribute the mortgage tax collected from 1/1/2016-3/31/2016 to the various Towns and Villages

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**Is subject of Resolution mandated? Explain:**

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**Does Resolution require expenditure of funds? Yes \_\_\_ No**

**If "Yes, provide the following information:**

**Amount to be authorized by Resolution: \$** \_\_\_\_\_

**Are funds already budgeted? Yes \_\_\_ No \_\_\_**

**If "Yes" specify appropriation code(s):** \_\_\_\_\_

**If "No", specify proposed source of funds:** \_\_\_\_\_

**Estimated Cost Breakdown by Source:**

<b>County</b>	<b>\$</b> _____	<b>Grant(s)</b>	<b>\$</b> _____
<b>State</b>	<b>\$</b> _____	<b>Other</b>	<b>\$</b> _____
<b>Federal Government</b>	<b>\$</b> _____	<b>(Specify)</b>	_____

**Verified by Budget Office:** \_\_\_\_\_ 

**Does Resolution request Authority to Enter into a Contract? Yes \_\_\_ No**

**If "Yes", provide information requested on Pages 2. If "NO", please go straight to Page 3 and acquire all pre-legislative approvals.**



Request for Authority to Enter into Contract with [ \_\_\_\_\_ ] of [ \_\_\_\_\_ ]

Nature of Other Party to Contract: .

Other:

Duration of Contract: From \_\_\_\_\_ To \_\_\_\_\_

Is this a renewal of a prior Contract? Yes \_\_\_ No \_\_\_\_\_

If "Yes" provide the following information:

Dates of prior contract(s): From \_\_\_\_\_ To \_\_\_\_\_

Amount authorized by prior contract(s): \_\_\_\_\_

Resolutions authorizing prior contracts (Resolution #s): \_\_\_\_\_

Future Renewal Options if any:

Is Subject of Contract – i.e. – the goods and/or services Mandated? Yes \_\_\_ No \_\_\_

If "Yes" cite the mandate's source; describe how this contract satisfies the requirements:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If "No" provide other justification for County to enter into this Contract: [County does not have resources in-house, best source of the subject materials, required by grant, etc.]:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Total Contract Cost for [year or contract period]: (If specific sum is not known state maximum potential cost): \_\_\_\_\_

Efforts made to find Less Costly alternative:

\_\_\_\_\_  
\_\_\_\_\_

Efforts made to share costs with another agency or governmental entity:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Specify Compliance with Procurement Procedures (Bid, Request for Proposal, Quote, etc.)

\_\_\_\_\_

Person(s) responsible for monitoring contract (Title): \_\_\_\_\_

**Pre-Legislative Approvals:**

- A. Director of Purchasing: <sup>Assistant</sup> Ameyon Sewo Date 6/7/14
- B. Management and Budget: Janet Myz Date 6/6/16
- C. Law Department: [Signature] Date 6/7/16
- D. County Manager: [Signature] Date 6/9/16
- E. Other as Required: \_\_\_\_\_ Date \_\_\_\_\_

Vetted in \_\_\_\_\_ Committee on \_\_\_\_\_

**RESOLUTION NO.                    INTRODUCED BY MANAGEMENT AND BUDGET COMMITTEE  
TO APPORTION MORTGAGE TAX**

**WHEREAS**, Section 261 of the Tax Law of the State of New York requires apportionment of the mortgage tax, and

**WHEREAS**, the County Clerk and the County Treasurer have submitted a quarterly report, for the period of January 2016 to March 2016, to the Clerk of the Legislature, and

**WHEREAS**, The County Legislature has apportioned, among the various towns and incorporated villages of the County of Sullivan, the equitable share of the mortgage tax;

**NOW, THEREFORE, BE IT RESOLVED**, that the County Treasurer draw checks for each of the towns and villages the quarterly mortgage tax so apportioned, as follows:

<b>TOWNS</b>	
Bethel	43,317.12
Callicoon	7,623.94
Cochecton	1,904.93
Delaware	4,643.39
Fallsburg	25,830.96
Forestburgh	5,136.82
Fremont	4,124.15
Highland	14,386.82
Liberty	11,911.00
Lumberland	10,187.18
Mamakating	35,504.84
Neversink	7,103.37
Rockland	8,662.55
Thompson	42,502.81
Tusten	12,129.84

<b>VILLAGES</b>	
Bloomingburg	794.06
Jeffersonville	492.49
Liberty	2,174.00
Monticello	4,797.09
Woodridge	888.58
Wurtsboro	1,475.53

<b>TOTAL</b>	<b>245,591.47</b>
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**Moved by  
adopted on motion**

**seconded by**

**declared duly**

**COMBINED: LEGISLATIVE MEMORANDUM,  
CERTIFICATE OF AVAILABILITY OF FUNDS  
AND RESOLUTION COVER MEMO**

**To:** Sullivan County Legislature

**Fr:** Joshua Potosek, County Manager

**Re:** Request for Consideration of a Resolution: Enact Local Law

**Date:** 5/31/2016

**Purpose of Resolution:** [Provide a detailed statement of what the Resolution will accomplish, as well as a justification for approval by the Sullivan County Legislature.]

To enact a Local Law entitled "A Local Law Authorizing Sullivan County Legislature to override the New York State Real Property Tax Cap."

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Is subject of Resolution mandated? Explain:**

Yes, the Legislature must pass a Local Law to override the tax cap. General Municipal law Section 3-c(5).

\_\_\_\_\_

**Does Resolution require expenditure of funds? Yes \_\_\_ No**

**If "Yes", provide the following information:**

Amount to be authorized by Resolution: \$ \_\_\_\_\_

Are funds already budgeted? Yes \_\_\_ No \_\_\_

If "Yes" specify appropriation code(s): \_\_\_\_\_

If "No", specify proposed source of funds: \_\_\_\_\_

**Estimated Cost Breakdown by Source:**

County \$ \_\_\_\_\_ Grant(s) \$ \_\_\_\_\_

State \$ \_\_\_\_\_ Other \$ \_\_\_\_\_

Federal Government \$ \_\_\_\_\_ (Specify) \_\_\_\_\_

**Verified by Budget Office:** \_\_\_\_\_ 

**Does Resolution request Authority to Enter into a Contract? Yes \_\_\_ No**

**If "Yes", provide information requested on Pages 2. If "NO", please go straight to Page 3 and acquire all pre-legislative approvals.**

Request for Authority to Enter into Contract with [ \_\_\_\_\_ ] of [ \_\_\_\_\_ ]

Nature of Other Party to Contract: .

Other:

Duration of Contract: From \_\_\_\_\_ To \_\_\_\_\_

Is this a renewal of a prior Contract? Yes \_\_\_ No \_\_\_\_\_

If "Yes" provide the following information:

Dates of prior contract(s): From \_\_\_\_\_ To \_\_\_\_\_

Amount authorized by prior contract(s): \_\_\_\_\_

Resolutions authorizing prior contracts (Resolution #s): \_\_\_\_\_

Future Renewal Options if any:

\_\_\_\_\_

Is Subject of Contract – i.e. – the goods and/or services Mandated? Yes \_\_\_ No \_\_\_

If "Yes" cite the mandate's source; describe how this contract satisfies the requirements:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If "No" provide other justification for County to enter into this Contract: [County does not have resources in-house, best source of the subject materials, required by grant, etc.]:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Total Contract Cost for [year or contract period]: (If specific sum is not known state maximum potential cost): \_\_\_\_\_

Efforts made to find Less Costly alternative:

\_\_\_\_\_  
\_\_\_\_\_

Efforts made to share costs with another agency or governmental entity:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Specify Compliance with Procurement Procedures (Bid, Request for Proposal, Quote, etc.)

\_\_\_\_\_

Person(s) responsible for monitoring contract (Title): \_\_\_\_\_

**Pre-Legislative Approvals:**

- A. <sup>Assistant</sup> Director of Purchasing: Angem Sem Date 6/8/16
- B. Management and Budget: Jeremy Date 6/6/16
- C. Law Department: [Signature] Date 6/7/16
- D. County Manager: [Signature] Date 6/17/16
- E. Other as Required: \_\_\_\_\_ Date \_\_\_\_\_

Vetted in Management & Budget Committee on 06/09/2016

**RESOLUTION NO. INTRODUCED BY THE MANAGEMENT AND BUDGET COMMITTEE TO ENACT A LOCAL LAW ENTITLED "A LOCAL LAW AUTHORIZING SULLIVAN COUNTY LEGISLATURE TO OVERRIDE THE NEW YORK STATE REAL PROPERTY TAX CAP"**

**WHEREAS**, proposed Local Law entitled "A Local Law Authorizing Sullivan County Legislature to Override the New York State Real Property Tax Cap", was presented to the Sullivan County Legislature at a meeting held on June 16, 2016 at the County Government Center, Monticello, New York, to consider said proposed local law, and said public hearing having been held and all persons appearing at said public hearing deeming to be heard, and

**NOW, THEREFORE, BE IT RESOLVED**, that the Sullivan County Legislature does hereby enact and adopt this Local Law entitled "A Local Law Authorizing Sullivan County Legislature to Override the New York State Real Property Tax Cap", County of Sullivan, State of New York, which local law is annexed hereto and made a part hereof.

**Moved by:**

**Seconded by:**

**Declared duly adopted on motion:**

## **A Local Law Authorizing the Sullivan County Legislature to Override the New York State Real Property Tax Cap**

### **BACKGROUND**

On June 24, 2011 the New York Real Property “Tax Cap” Chapter 97 “Part A” of the Laws of New York 2011, was signed into law. The aforesaid “Tax Cap” was incorporated as an amendment to the General Municipal Law as Section 3-c thereof, and was made applicable to counties.

### **INTENT**

The Sullivan County Legislature, in anticipation that it may be required to adopt a budget which imposes a tax levy increase greater than the limit set forth in the General Municipal Law Section 3-c for the fiscal year 2017, desires to enact a Local Law granting it such authority.

### **AUTHORITY**

General Municipal Law Section 3-c(5) authorizes counties to enact a Local Law enabling them to exceed the Tax Cap in the coming fiscal year.

“A local government may adopt a budget that requires a tax levy that is greater than the tax levy limit for the coming fiscal year, not including any levy necessary to support the expenditures pursuant to the subparagraphs (i) through (iv) of paragraph g of subdivision two of this section, only if the governing body of such local government first enacts, by a vote of sixty percent of the total voting power of such body, a local law to override such limit for such coming fiscal year only...”

**BE IT ENACTED** by the Legislature of the County of Sullivan, as follows:

**SECTION 1.** Pursuant to authority granted to the Sullivan County Legislature by Municipal Law Section 3-c(5) the Sullivan County Legislature is hereby authorized to adopt a budget which exceeds the “Tax Levy Limit” for fiscal year 2017.

**SECTION 2.** This Local Law shall become effective upon filing with the Secretary of State.