



# Onondaga County Legislature

**DEBORAH L. MATURO**  
Clerk

**J. RYAN McMAHON, II**  
Chairman

**KATHERINE FRENCH**  
Deputy Clerk

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## WAYS & MEANS COMMITTEE – 2018 BUDGET REVIEW OF WAYS & MEANS DEPARTMENTS September 19, 2017 Dave Knapp, Chairman

**MEMBERS PRESENT:** Mr. Jordan, Mr. Shepard, Mr. May, Ms. Williams, Mrs. Ervin, Mr. Kilmartin  
**ALSO PRESENT:** Chairman McMahon, Dr. Chase, Mrs. Tassone, *see also attached list*

Chairman Knapp called the meeting to order at 9:20 a.m.

**ONCENTER, pg. 3-35, Kelly Carr, General Manager**

Mr. Carr presented the following:



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<b>Financial Statement Recap FY 2016</b>	
Revenue	\$10,372,014
Expenses	\$11,564,132
Subsidy	\$1,300,000
<b>Net Income</b>	<b>\$107,882</b>

## FY 2016 Highlights

### Significant Events – FY 16

<u>Date</u>	<u>Non- budgeted events</u> <u>Event</u>	<u>Price</u>
02.06.2016	Varsity Cheer	27,485.35
02.25.2016	Log Home Show	\$9,274.32
03.11.2016	Elite Dance	\$15,037.31
04.01.2016	Varsity Cheer	\$25,420.11
04.17.2016	Magic Men Live	\$4,588.60
04.23.2016	Contemporary Dance	\$4,335.12
05.27.2016	C.W. Baker Ball	\$27,296.40
05.28.2016	Candance Dance	\$10,823.41
06.23.2016	SAS Graduation	\$5,777.56
08.14.2016	Tattoo Convention	\$25,816.00
09.29.2016	Hope Summit	\$5,852.57
10.15.2016	NPC bodybuilding	\$8,072.01
10.21.2016	College Fair	\$7,193.59
<u>11.06.2016</u>	<u>Retro Game Con</u>	<u>\$29,633.17</u>
<b>Total</b>	19 events	\$206,605.52

### Noteworthy Achievements – FY 16

- Purchase and installation of a new wireless system that will assist SMG in providing Wi-Fi service to its clients in an efficient and secure manner.
- SMG SAVOR Syracuse selected by Venues Today, one of the industry's most revered publications, as the winner of the Silver Spoon Award for "Best New Menu Item: Ramen Live Action Station"

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## FY 2017 Highlights



### Market New York Grant Oncenter Improvements

- \$975,000 awarded to county last year in round 6 of Regional Economic Council, Market NY grant, administered by Empire State Development – application made for upgrades at Oncenter; SMG put together a list of things which was made as part of application
- General idea is to bring it up closer to what is seen at convention center headquarters hotel, Marriott Syracuse Downtown \$73 million was put into hotel; meeting space is modern, has amenities that people are looking for – i.e. informal networking spaces, video in hallways, Wi-Fi, charging stations, open/bright areas, easy access to outdoors, etc. - market no longer has people coming into a room and sitting for 2 hrs. and not interacting
- SMG's proposal was to upgrade public spaces, charging stations w/furniture, Grab 'N Go concessions; upgrades board room and meeting rooms, technology upgrades, carpeting, paint, etc.
- Division of Purchase will have to issue bid specs – will be purchased with county dollars and reimbursed from grant

## Financial Statement Forecast FY 2017

The Oncenter - SMG  
Rolling Forecast  
Based on Actuals Results through December 31, 2017

	Actual 31-Aug	2017 Sep to Dec 17	Forecast FYE 2017	2017 Budget	Over/(Under) Variance	Last Year Actual
Attendance # of Events	275,610 265	139,387 112	414,997 377	327,072 348	87,925 29	512,956 519
Event Net Income						
Total Direct Event Net Income	261,559	157,019	418,579	593,412	(174,833)	513,475
Ancillary Income						
Total Ancillary Net Income	1,578,684	880,155	2,458,840	2,430,318	28,522	2,645,468
Other Event Income						
Total Other Event Income	162,914	170,634	333,548	479,952	(146,404)	395,135
Total Event Net Income	2,003,158	1,207,808	3,210,966	3,503,682	(292,716)	3,554,078
Other Income	845,079	361,310	1,206,389	1,099,668	106,721	1,206,521
Adjusted Gross Income	2,848,237	1,569,118	4,417,355	4,603,350	(185,995)	4,760,600
Indirect Expense						
Net Income Before Other Income & Expenses	(641,575)	(458,671)	(1,100,246)	(1,216,047)	115,801	(1,122,782)
Other Income/(Expenses)						
Depreciation	(43,279)	(22,261)	(65,540)	(83,972)	(18,432)	(82,956)
ROTS	890,423	409,577	1,300,000	1,300,000	0	1,300,000
Total Other Income/(Expenses)	847,144	387,316	1,234,460	1,216,028	(18,432)	1,217,044
Net Income	205,569	(71,354)	134,215	(19)	134,234	94,262

### FY 2018 Proposed Budget: Commentary

The budget for FY 2018 is unique due to the Oncenter hosting the United States Bowling Congress (USBC) Open Championships. This event will result in the Convention Center being offline from January-July of FY2018. Therefore estimated sales have been adjusted accordingly with a focus being on the last 5 months of FY 2018 in conjunction with current definitive sales and historical trends from 2013-2017.

#### Sales

For 2018 budgeted sales are \$1,600,000 less than 2017 forecasted numbers:

- Loss of Convention Center space for USBC


#### Expenses

Operating income is budgeted at 45.7% in 2018 vs. 48.9% in 2017.

#### Indirect Expenses

We are budgeting 2018 indirect expenses \$204,000 higher than 2017 forecast.

## 2013 Request Letter




Syracuse Convention  
& Visitors Bureau  
Center/State Corporation  
for Economic Opportunity

572 S. Salina Street  
Syracuse, NY 13202

t: 315.470.1910  
c: 800.234.4797  
f: 315.471.8545

www.VisitSyracuse.org  
@VisitSyracuse



**US Bowling Congress-Syracuse Bid-2018 Open Championship**

**The Preparation**

**\$572,000** for construction, housing, and transportation – **SPENT LOCALLY**  
20% of construction workforce is local

**The Event**

**200** consecutive days from build out to the teardown  
Late December, 2017 through July, 2018  
**60,000** bowlers + **20,000** friends and family generating **120,000** room nights  
**151** consecutive days of bowling  
3.5 nights per stay and \$204 per person per day

**The Ask**

Unanimous commitment for:  
\$1,800,000 event bid fee (payable only upon award of event)  
*\$500,000 of this paid upon contract signing in 2013*  
\$1,382,610 for potential (worse-case) Oncenter costs offsets in FY 2018  
*In addition to annual operating subsidy, estimated at \$1.1-million dollars in FY2018, total operating budget is estimated at \$2,482,610*

\$25,000 for SCVB attendee recruitment expenses in FY 2016  
\$54,000 for SCVB attendee recruitment and signage expenses in FY2017  
\$73,000 for SCVB hosting services in FY 2018  
**= \$3,334,610** overall county investment

**The Return**

**\$70 million** generated in travel spending  
**\$2.8 million** generated in local sales tax collections  
**\$540,000** generated in room occupancy tax collections  
**240 new direct jobs created**  
**Return on Investment of \$23.03 in travel spending for every \$1 invested**  
**Tax ROI of \$1.09 to local tax coffers for every \$1 of taxes invested**

Mr. Carr:

- Oncenter revenue fund comes from savings SMG has been able to provide over 5 years of management

Mr. Morgan:

- It accumulates like fund balance does in the general fund
- Equity came over from Oncenter Corp when it was dissolved
- The 2 things together allowed for fund balance to build – tapped into by SMG to cover the hole lost from bowlers being here

Mr. Maturo:

- Will tap into fund balance that is there – unlike a county department where you would see an appropriation for fund balance, at the end of the year results of their operations are pulled in – we don't need an appropriation for that – will have expenditures in excess of revenue to close and reduce the fund balance

Chairman Knapp:

- Are there guidelines, limitations on what that money can be used for, or can it be used for general operation expenses

Mr. Morgan:

- Subsidy of ROT – assumes it would have to stay in line with what ROT has to be used for

Chair Knapp:

- It doesn't have to be for capital improvements, etc.

Mr. Morgan:

- No – can be used for operating expenses

Mr. May:

- What is the fund balance

Mr. Carr:

- A little over \$1.1 million

Mr. Fisher:

- Monthly reports from Oncenter will reflect the additional spending
- As money moved from fund balance into their budget to take care of additional expense or shortage of revenues associated with the bowling conference

- They can't just spend it without reporting it – it comes back through the revenue monthly statements
- Mr. Morgan:
- Mr. Maturo then pulls in all of the activity at the end of the year; it will fall to the bottom line and eat up that fund balance
- Chair Knapp:
- It's a testament to SMG for saving this money and building the fund up

### Facility Fee Report FY17-18

Facility Fees Cash Balance Report  
As of August 31, 2017

	FF - Civic Theater	FF - Convention Center	FF- War Memorial	FF - AMP	Total
12/31/16 ending balance	253,660.26	(119,313.99)	2,630.53		136,976.80
<b>2017 Sources:</b>					
Ticket Master	43,327.50	841.00	55,793.50	32,235.00	132,197.00
Oncenter Box Office	7,204.25	4,633.00	19,206.10	(11,734.00)	19,309.35
Interest Income			134.47		134.47
<b>Total Sources</b>	<b>50,531.75</b>	<b>5,474.00</b>	<b>75,134.07</b>	<b>20,501.00</b>	<b>151,640.82</b>
	-	-	0.00	-	0.00
<b>Uses:</b>					
					-
<u>2016 Project into 2017</u>					
Wireless Project		(19,620.00)			(19,620.00)
Crunch Stage		(3,240.00)			(3,240.00)
<b>Total 2016 Projects</b>	<b>-</b>	<b>(22,860.00)</b>	<b>-</b>	<b>-</b>	<b>(22,860.00)</b>
<u>2017 Projects</u>					
Theater Sound		(38,347.50)			(38,347.50)
Daktronics Scoreboard		(13,250.00)			(13,250.00)
					-
					-
<b>Total 2016 Projects</b>	<b>-</b>	<b>(51,597.50)</b>	<b>-</b>	<b>-</b>	<b>(51,597.50)</b>
					-
<b>Total Uses</b>	<b>-</b>	<b>(74,457.50)</b>	<b>-</b>	<b>-</b>	<b>(74,457.50)</b>
Cash Balance before Reconciling Items	304,192.01	(188,297.49)	77,764.60		214,160.12

Mr. Carr:

- This is as of Aug. 31<sup>st</sup> – additional projects will be worked on this year that will take that number down a little lower

### Capital Reserve Report FY17-18

Oncenter Complex  
Capital Reserve Account Balance Report  
As of August 31, 2017

Date	Description	Current Balance Amount	Forecasted Amount	County Funds
12/31/16 ending balance		642,203.13	642,203.13	106,835.85
<b>Sources:</b>				
	Capital Reserve Funding		250,000.00	500,000.00
	Grant Funding			
	Interest Income & Bank Fees	533.14	533.14	
			-	
<b>Uses:</b>				
	<u>2015 Forecasted Projects</u>			
	Parking Garage Carmeras & EBS		(227,557.00)	
	<u>2017 Forecasted Projects</u>			
	Ballroom Lights		(286,784.00)	(200,000.00)
	State & Harrison Doors			(13,100.85)
	Restroom Hand Dryers		(50,000.00)	
	Fresnel Lighting Project		(30,000.00)	
	Marquees		(250,000.00)	(300,000.00)
			-	
	<b>Total Uses</b>	<b>-</b>	<b>(844,341.00)</b>	<b>(513,100.85)</b>
Account Balance As of August 31, 2017		642,736.27	48,395.27	93,735.00

Mr. Jordan:

- Was a certified audit received for the operations of the amphitheater
- Last I saw there was an uncertified audit

Mr. Morgan:

- No – it is not required to get a certified audit
- Information was given to the Comptroller's office; they pulled it into the financial statements
- If Bonadio, county's outside auditor, felt it was material enough to audit, then they would – doesn't believe that they did

Mr. Maturo:

- Bonadio certainly reviewed all of the revenues and expenditures within the grant project
- We pulled in the amphitheater much the same way that we pull in the results of the convention center; it is reflected in our financial statements, and that is what is audited by Bonadio

Mr. Jordan:

- Facilities fees cash balance - is that facility use fees

Mr. Carr:

- Yes

Mr. Jordan:

- Understands that the county doesn't receive any facility use fees charged on tickets at the amphitheater; it that correct

Mr. Carr:

- That is correct

Mr. Jordan:

- Why are facility use fees shown on the balance sheet – Ticketmaster \$32k; Oncenter Box office looks like it's a loss

Mr. Carr:

- It is there but not reflected in the bottom line

Mr. Jordan:

- Do the tickets refer to it as a facility use fee – if someone purchases a ticket online and facility use fee is charged, does the receipt reflect that facility use fee being charged

Mr. Carr:

- Does not know, but can find out

Mr. Fisher:

- When you buy a ticket on Ticketmaster, it tells you what the facility use fee is
- When it is printed on the ticket, it is usually buried with all of the other stuff

Mr. Jordan:

- Do they refer to it as a facility use fee

Mr. Fisher:

- Yes – maybe not those exact words – Ticketmaster calls them facility fees
- Also will see convenience charges and all sorts of other stuff

Mr. Jordan:

- County charges a facility use fee and we get those revenues
- If now the promoter, or whoever is doing the tickets is referencing a facility use fee, something that we have created/implemented, but don't get any revenues from it, it looks like the county is receiving some benefit on those ticket sales when we are not
- Has a problem referring to it as a facility use fee, because it's not a facility use fee – it doesn't go to upkeep on the facility and it is not our fee that it being charged

Mr. Fisher:

- The venue manager works a deal with the promoter of the concert, hockey team, Disney On Ice, etc. – those folks agree for a facility use fee to be added onto the ticket
- We typically run the box office; we run the Ticketmaster set up at the War Memorial; we add the fees on there
- The fees come in and Mr. Casper pulls them in; there is often an agreement on the split of the fees
- With concerts, sometimes there is a \$2 fee – the concert promoter might get \$1, and SMG might get \$1

- Remember – SMG is our agent – they are not doing this with their own money – they are doing this with our money
- The \$1 off the concert ticket goes into the account that is our money, that they have custody of and report to the Comptroller and us
- It really is the county receiving that negotiated share of the facility fee with the promoter of the live event receiving whatever share is negotiated

Mr. Jordan:

- My understanding is that from the ticket sales at the amphitheater, the county gets zero portion of the facility use fee

Mr. Fisher:

- We don't get a direct share of the facility fees, but license fees that are paid include an amount that comes out of the revenues that Live Nation generates from facility use fees
- An overall license fee received is comprised of rents and a share of facility fees

Mr. Jordan:

- This is the first I have heard of this and have a bit of a problem with it
- The facility use fee is something that the county legislature imposed – there was no discussion as to splitting that facility use fee, assuring that facility use fees were subject to negotiation with the promoters or Live Nation
- That is a county imposed fee; that fee should be coming to the county
- If it is going to the promoter, it should be called something else

Mr. Fisher:

- It's not a fee imposed by the county legislature; the legislature adopted a policy in 2008
- Soon thereafter, when Oncenter was still in existence, we began implement that policy by directing them to work with the promoter of events to put a facility fee on there
- It is not the county legislature, nor the county itself, that is imposing anything on ticket buyers; it is a negotiation between the venue and promoter of the event that agrees to put the facility fee on there
- We are carrying out your policy in doing that, but it is very different than imposing it

Mr. Jordan:

- We passed a resolution to impose, to charge a facility use fee – that is what the resolution said
- You can colorize it, try to split hairs, but the reality is that we passed a resolution to require that a facility use fee be charged, imposed, or whatever terminology you want to use – and that money be used for upkeep on these facilities
- There was no discussion as to dividing that up, or splitting it, or anything else.

Mr. Jordan:

- Indicating total revenues of almost \$11 million in 2016; showing less than \$3 million in 2017; projected about the same for 2018

Mr. Morgan:

- We only budget for the subsidy to Oncenter when we bring the budget over; at the end of the year all of the activity that happens around the Oncenter – that financial information comes over to the county and the Comptroller's office pulls it into the financial statements
- When we bring a budget over, we don't bring it with these line items, we just bring over the subsidy

Mr. Jordan:

- Isn't the subsidy the \$1.2 million in line 4950

Mr. Morgan:

- No -- those are charges from Facilities Management to the Oncenter
- Aside from the subsidy, we also have to account for what Facilities Dept. charges to support the Oncenter

Mr. Jordan:

- The \$2.7 million includes the \$1.3 million subsidy that we granted

Mr. Morgan:

- Correct – the \$1.55 million is the \$1.3 million (ROT) and \$250k (capital), and the \$1.2 is support from Facilities Mngt.
- We don't budget each line item; use the year end authorization to pull that money in and account for it appropriately

Mr. May:

- Glad the county isn't in the event management and concert business
- License fee – is that the all in charge that would be made against any event hosted by the county

Mr. Fisher:

- Almost; there are a lot of different things that Live Nation pays for:
  - i.e. above a certain amount of tickets, they pay an additional license fee
  - there is a base annual fee they pay to rent and charge facility fees

Mr. May:

- Generally a license fee is all of the costs that we account for when we are hosting an event and then whatever formula applies – all under that umbrella of license fee

Mr. Fisher:

- License fees go towards overhead, fixed costs, more than operational, variable costs
- A lot of costs that SMG has at a given Lakeview Amphitheater concert gets direct billed – i.e. hire security, rent equipment
- Cost we have for SMG to operate things or to pay for things that aren't direct billed, get picked up by the license fee

Mr. May:

- Within that license fee, the facility fee or comparable compensation, comes from that

Mr. Fisher:

- Right; because there is enough of that to cover all of the costs, we don't have to come over and ask for any money

Mrs. Ervin:

- Likes for you to come over and tell what you are doing, always a smile on your face, and you're feeling good about it, and we should be feeling good about the job you are doing
- Thinks that since I've been sitting here, talking about the Oncenter for the past 8 years, it is really good to have you come over and say you are doing well – thank you very much for what you are doing

Chair Knapp:

- Start building lanes in December; when do the bowlers arrive

Mr. Carr:

- Middle to end of March

Chair Knapp:

- Furnishings line, \$175,102 in 2017 modified, seems to have disappeared. Was it something that was budgeted and not used

Mr. Morgan:

- It was modified; we retained some of the capital reserve fund and did some procurement for the Oncenter
- Instead of sending some of that money over, we held on to it and procure furnishings and equipment for them

Chair Knapp

- Improvements for the veterans and various things, particularly with the new boxes – do you see much of a disruption. Construction wise it is obviously going to disrupt some; is it going to take us out of that facility for a period of time next year

Mr. Carr:

- We hope not – believe that if we get started and get things moving in the right direction and have someone in place by Thanksgiving, that we can probably do some prep work and be ready to go at the end of the Crunch season and hopefully be able to finish in time
- I've seen an arena be re-seated and re-floored in 3 months so it can be done

**COUNTY GENERAL, Other Items, pg. 3-33 – Steve Morgan, CFO; Tara Venditti, Deputy Budget Director**

Mr. Morgan presented the following:



*For the Countywide funds I will go in the same order as the budget.*

*The County General Other Items budget is shown on page 3-33. This budget includes funding for the CVB, Erie Canal Museum, OHA, the County's memberships and dues, and our contribution to the Village Infrastructure fund.*

*The Contractual Expenses account includes \$6,485,000 for the following:*

- *Village Infrastructure Fund - \$4.5 million*
- *Convention and Visitors Bureau - \$1,910,000 whose budget was previously reviewed*
- *Syracuse Nationals - \$25,000*
- *Shared Services Council - \$50,000*

Mr. Morgan noted:

- New item this year - \$50,000 for Greater Syracuse Shared Services Council
  - Approved in recent Shared Services plan by the panel
  - \$50,000 would be used, not to establish the panel; it would be to help administer it; there is really not staff for it

*The OHA is funded at \$186,578.*

*The Erie Canal Museum is funded at \$70,611.*

Mr. Morgan noted:

- OHA and Erie Canal Museum are tied to ROT, as well as CNY Arts – 22% of ROT – set up years ago

*The all other expenses line, budgeted at \$93,633, is for countywide memberships and dues for NYSAC, NYS County Executive's Association, audit fees for the County's deferred savings plans and other County wide expenses.*

*The first revenue line, Non Real Property Tax Items, is the ROT required to fund CVB, OHA, and the Erie Canal Museum.*

*The County Services revenue line is monies collected from 401B plan vendors to cover the cost of plan audits.*

Mr. Shepard:

- \$150k reduction that relates to the Land Bank – what the reason for that

Mr. Morgan:

- Contingent account and transfer to grant expenditure were both for the land bank this year
- No funding in this budget for the land bank
- Original commitment was to start the land bank off with seed money--funded 2 years at \$500k and 2 years at \$300k
- 2017 is the last year we supported the land bank

Chair Knapp:

- The City didn't give them any funding this year as well; what is the thought process behind doing the same

Mr. Fisher:

- In the beginning we wanted to provide seed money and let them move towards a more self-sustaining path
- One way they can generate money year after year is to get properties that go back onto the tax rolls and and they are then entitled to ask for up to half of the property taxes for the first 5 years
- Would require the Common Council and County Legislature to agree to that – we thought that was a better path long-term – they would have an incentive to take property that is delinquent, then fix it up and get it back into the market and paying property tax
- When it is paying property tax – give them half of county tax or city tax for 5 years – where they get their ongoing revenues
- They have been successful in going after grants – State AG has provide millions in grants from collateralized debt obligations – settlements; NYS AG has provided \$4-\$5 million on top of what the city and county did
- We felt like in the early years we were seeing more revenue collected because the city had gotten out of the habit of going after people that didn't pay their taxes; putting the land bank behind it – we saw a bump in our collections; are not seeing that surge any more

- County Executive feels this is the right time given how tight the budget is; given that we are below 10% target for fund balance, this is the right time to cut the cord

Chair Knapp:

- Have they gotten to the point where they are able to put some properties back on the tax roll and have the property tax split – we haven't seen anything yet

Mr. Fisher:

- Doesn't know – can check on it and get back to you
- Jim Corbett is very active; Marty Skahen has been very engaged

Chair Knapp:

- Have we had conversations with them about this

Mr. Fisher:

- Yes

Chair Knapp:

- \$50k for shared services entity...

Mr. Fisher:

- When involved in Shared Service Panel, we came across, per Kelly Berger, that there is something similar to what OCM BOCES does
- OCM BOCES is the implementation tool for all of the school districts that want to share anything – they do purchasing, IT, all kinds of things
- Co. Exec., mayors, and supervisors started talking about it and said that it would be interesting if we had something like that
- Instead of them contracting with us to provide a service directly to them, there could be this council
- Gen. Municipal Law S.239N – this council can be created by 2 or more municipalities; Mayor Olson has indicated that he wants to be one of the first to do that
- Heard from several town supervisors, that want to be part of forming this council, that there could be a purchasing consortium under state law
- Some advantages – try to make contracts open to piggy backing from other municipalities as much as possible – clean way to form a purchasing consortium and start buying things
- Mayors and supervisors made it clear that they don't want it to be another bureaucracy; don't want employees
- If that is the case, someone has to figure out how this will work
- County Purchasing has gotten pretty good at providing services to other municipalities
- We have gotten the message loud and clear – we don't want to take county dollars and pay for purchasing's work – should be an IMA
- Proposing putting \$50k towards the operation of this council; council would benefit the county and other municipalities
- Purchasing Dept. has awarded a contract, following an RFP, to a company that is going to expand the use of procurement cards – budgeting \$50k revenues from P-Card rebates next year – that would be the source that would go towards the council

Chair Knapp:

- Andrew Trombley would be the focal point

Mr. Fisher:

- Yes, from the county's perspective; Mayor Olson is going to have to decide if the council hires somebody – we are saying no – are better off working through County Purchasing – council could also go to private sector – don't have to get services from a government
- Any IMA by with the county joined, would require your approval

Chair Knapp:

- Other misc. revenue – a significant jump

Mr. Morgan:

- That's the \$50k that was just discussed

Mr. Morgan continued with his presentation:

**OnCenter Revenue Fund** shown on page 3-35 is the fund created to account for OnCenter operations. Budgeted at \$2.8 million, it includes \$1.3 million for the OnCenter subsidy including the SMG management fee, \$250,000 for capital improvements, and \$1.2 million for Facilities Maintenance support.

County General Undistributed Personnel Expense Budget is on page 3-37. This budget includes \$186,050 to fund the anticipated settlement of the NYSNA contract.

- 2017 \$5.6 million for CSEA settlement – still sits there
- Money has not been disbursed to county departments – when looking at their modified salary budget, it doesn't include the value of that raise
- Provided an analysis which shows what the value is to each dept.

Chair Knapp:

- Why didn't you disburse it

Mr. Morgan:

- If we don't need to move it, we are not going to move it – if departments are able to live within their budgets and not go into the red, we will keep it and it will drop to the bottom line
- Much smaller number for 2018 – estimate of the NYSNA contract

Mr. Hummel:

- NYSNA contract – voting today

**County Wide Taxes**, pg. 3-39.

*This page depicts our estimates of property tax, sales tax, and anticipated use of fund balance incorporated into the 2018 budget.*

*The first line item includes our proposed property tax levy, adjusted by estimates of unpaid current year taxes and payments of delinquent taxes. Our estimates for deferred and uncollectable taxes as well as prior year tax collections are based on historical collection rates. We anticipate approximately \$13.7 million of deferred and uncollectable taxes and \$13.2 million of prior year tax collections in the 2018 budget. The property tax levy is \$142.2 million, a \$1.1 million increase when compared to the 2017 levy. This levy increase keeps the tax rate flat at \$5.07 per thousand and maintains a levy well below the tax cap.*

*The second line labeled "Non real Property Tax Items" is our \$258 million estimate of sales tax revenue. We estimate 2017 sales tax collections will finish 1.6% higher than 2016 actual collections and assumes growth of 2% above our estimate for 2017.*

*The last line is the \$5 million required in fund balance to balance the 2018 budget.*

Mr. Jordan:

- Budget book shows 3 different numbers for projected property tax revenues: pg. 1-19 \$152.32 million; pg. 2-3 \$142.2 million; pg. 3-39 \$141,794,000

Mr. Morgan:

- \$142 million is just the levy, but we have deferred, uncollected, and prior year taxes that come in – not just collecting current year levy
- Number in county wide taxes represents all 3 of those numbers

Mr. Jordan:

- You are projecting that the total property taxes collected will be \$152.32 million – pg. 1-19

Mrs. Venditti:

- That's not just the levy – it's a combination of different revenue accounts
- It could be interest and penalties; don't know if there are PILOT in there too

**Mrs. Venditti will provide a breakdown.**

Mr. Jordan:

- \$141,794,000 is what you anticipate collecting in 2018

Mr. Morgan:

- Correct. The levy, uncollectible and prior year collection – make up property tax collection

Mr. Jordan:

- Projecting a 2% increase in sales tax revenue but pg. 3-39 shows a reduction of \$2.2 million

Mr. Morgan:

- You have to go back to the base; when we build our sales tax number for the budget, we look at what we are tracking for the current year; we build on what we think the growth is going to be
- We don't build on a budget, we build on what we actually think we are going to collect in sales tax
- Trying to right size the sales tax figures; 2014 and 2015 were pretty much the same as 2016

Mr. Jordan:

- \$260 million was what we were projecting to be our sales tax collection

Mr. Morgan:

- Correct – I'm projecting something less this year – building on a lower base

Mr. Jordan:

- Looking at 2% over actual in 2017

Mr. Morgan:

- Overestimated collections, because I don't know what they are; that's why you see it as a negative

Chair Knapp:

- Sales tax still lagging – where are we right now year to date

Mr. Morgan:

- Half way through the year we were looking pretty good, close to 2% growth
- Last few payments – still on a positive note, but not 2%
- Tracking it closely; reports sent to the Chairman everytime we get a payment
- Couple payments up 4%-5% at beginning of the year
- The way sales tax gets distributed from the state is anyone's guess

### **Interfund Transfers, pg. 3-41**

*These are simply the transfer of general fund dollars into OCC, the Road Fund, Library and so forth. It is the local dollar portion of those budgets. You will review these items when you review the budgets for those departments. As you'll see, 2018 is the first year the general fund has to subsidize the Van Duyn fund due the exhaustion of fund balance. Legacy costs including retiree health, and worker's compensation will require an estimated \$3.8 million in support from the general fund.*

Mr. Morgan:

- First time for a general fund transfer to fund those costs

Chair Knapp:

- Is that going to be a consistent \$3.8 million or diminishing over time

Mr. Morgan:

- It's retiree health and workers comp; there are no more new workers comp claims; have worked hard on evaluating settlement opportunities
- When first in position, we were settling a lot of claims where it made sense – slowed down now; tail was still there – will run out for years
- Retiree health will run out as long as we have retirees
- Don't have enough fund balance to fund all of the costs this year – will probably have to dip into general fund

Chair Knapp:

- Is there a little left in Van Duyn

Mr. Morgan:

- In the \$1 million range – will use that this year and then it will be gone

Chair Knapp:

- This could actually be more next year

Mr. Morgan:

- No – assumes there is no fund balance left to be used

- There were pending appeals across the state; state came forward and offered a universal settlement that not only for outstanding appeals but liability on a lot of the nursing homes
- We were able to alleviate \$4.6 million that we had as a liability

Chairman McMahon:

- What is the breakdown of \$3.8 million retiree health to workers comp claims

Mrs. Venditti:

- About one third – retiree health is a bigger portion; workers come is about \$1.2 million - \$1.5 million

**Mrs. Venditti will provide the actual breakdown. Chair McMahon also requested the number of retirees on this line and their ages.**

Mr. Morgan continued:

*The debt service portion is the amount needed to cover debt for OCC and Oncenter complex.*

*The services other gov't – education revenue is college chargeback revenue used to offset OCC debt and is being budgeted at \$500,000.*

*The interdepartmental revenue line is the offset to indirect costs which is prepared by the Comptroller's office.*

### **Debt Service, pg. 3-43**

*Reflect countywide debt service including WEP, Water and the General Fund. The 2018 budget includes gross debt service payments of \$66.8 million, a decrease of \$4.2 million compared to 2017.*

*Transfers from the General fund into the debt service fund were mitigated by using RBD, college chargeback collections to partially offset OCC debt, surcharge revenue from our land line and wireless surcharge, and Oneida exclusivity payments.*

Chair McMahon:

- What are we forecasting the Oneida payment to be

Mr. Morgan:

- The more recent 4 quarters brought in a little of \$3 million
- Average debt service on the amphitheater is \$2.7 million

Chair McMahon:

- What is coming off the books in 2018

**Mr. Morgan said that he will provide that information.**

Mr. Morgan:

- When we went out this year, we borrowed \$20 million and took off \$40 million
- Don't know what we will borrow in 2018, but can tell you what it coming off

**Chairman McMahon requested a 5 year rolling number of what it coming off the books.**

Chair Knapp:

- Oneida Nation -- assuming it is \$3.1 million; debt service \$2.7 million – putting the delta into that reserve account

Mr. Morgan:

- Average is \$2.7 million; in the earlier years it is higher – are dipping into it more; the average is over the life of the 30 years
- There are surplus funds – it goes into a reserve, similar to reserve for bonded debt – it just sits there
- Also \$150k that Mr. May requested and had legislation passed – will see it in Park's budget
- At end of 2018 - \$300k from sales tax and whatever balance is left in there that wasn't needed to pay from not pay for debt service
- Still a project out there that needs to be fully funded – original \$5 million legislature approved to start construction of amphitheater; couple million left that still has to be moved to balance that project

- As years go on, intend to evaluate where we are and start to move some money over to make that project whole

Mr. Jordan:

- Pg. 2-5--\$23.8 million in debt service fund, appropriated just under \$16 million in 2017; left approx. \$8 million in debt service fund; proposing to appropriate \$8.8 million
- How do we appropriate more money than in that fund

Mrs. Venditti:

- 2017 budgeted subsidies that offset expenses typically for EFC loans that WEP typically takes out
- We will have that balance in 2018 to support the reserve

Mr. Jordan:

- How much is in there before we appropriate \$8.8 million

Mrs. Venditti:

- Balance at end of 2016 was \$23 million – will have \$12 million at end of this year – about a \$4 million swing – shown in variance for debt service

Chair Knapp:

- What's in the all other expenses line

Mrs. Venditti:

- Fiscal agent fees – bond counsel

### **Countywide Allocations, pg. 3-45**

*The "All Other Expenses" line is the estimated \$2.5 million cost of college chargebacks for County residents attending a community college outside Onondaga County. As you know the amount we pay to each county is based on how much the county subsidizes its community college. We basically hold that county harmless from the local cost of one of our residents attending their college.*

Chair Knapp:

- \$2.546 million is totally for chargebacks

Mr. Morgan:

- Yes

*The next expense is the expected cost of tax certiorari settlements budgeted at \$200,000. This is the estimated payment back to residents who successfully challenge their assessment and are due a refund of improperly assessed County tax.*

Mr. Jordan:

- If there isn't \$200k in certioraris does the extra roll into fund balance

Mr. Morgan:

- Can't ever remember a year that it has been under \$200k

Chair Knapp:

- What is it

Mr. Morgan:

- When people challenge their assessments – usually large entities like malls, big businesses

*The final expense item is the \$86.6 million sales tax revenue we share with the City and schools.*

*In the revenue section, the \$10.5 million in "Other Real Property Tax Items" consists of two items:*

- PILOTS of \$2.8 Million
- \$7.7 million of interest and penalties on delinquent taxes.

*The Interest and Earnings account is our investment income. Our investable balances earn an estimated .29% return in the 2018 budget.*

Mr. Morgan:

- That number used to be in the millions

Chair McMahon:

- Any movement with interest rates moving up

Mr. Morgan:

- No

Chair Knapp:

- Are very limited in what we can invest in

Mr. Morgan:

- Yes – have people calling on us all of the time; try to diversify the best we can; can't tie too much money up – large bills paid on a weekly basis

### **FINANCE, pg. 3-79 – Steve Morgan, CFO**

*I'm here today to present the Finance Department budget which includes Management and Budget, Fiscal Operations, and Finance Administration.*

*With me at the table are Tara Venditti, the Deputy Director of DMB, Don Weber, the Director of Real Property Tax Services, and Phil Britt, the Deputy Director of Financial Operations.*

*The Finance Budget is on page 3-79 of your book. I'll speak briefly about each of the three program areas.*

#### **Finance Administration**

*This unit has a number of distinct responsibilities.*

*It collects delinquent taxes and other revenues owed to the County, and then manages those funds until they are needed to pay bills.*

*As a part of our tax collection responsibilities, we also run an installment program for the repayment of back taxes and, as the last step in the enforcement process, we auction tax delinquent property.*

*The legislature approved \$600,000 in 2015 to support a new delinquent tax collection software application. The software will provide for the standardization and modernization of property tax collection software across all taxing jurisdictions along with the modernization of current delinquent tax collection software utilized by Onondaga County Finance Dept. for tax collection and enforcement. 'Go live' for the project is scheduled for Q1 of 2018. We are currently running the new software in parallel with the main frame application in order to ensure a smooth transition.*

Mr. Weber:

- Parallel testing tax collection software – web based
- Hoping school districts, villages & towns will opt in and use it
- Hope to go live in our shop in our shop in January
- Reproduced the tax bill sent out in Sept – old way and new way – done successfully; will try to do it again for town/county bills for January
- Would like to be able to flip the switch and start collecting in the system in our shop

Mr. Morgan:

- Improved part of Shared Service Plan – we charge each municipalities \$2 to produce their tax bills
- Panel approved cutting that to \$1 and in exchange they would agree to use this software
- Right now they are using a hodgepodge of different systems – a nightmare for Mr. Weber to pull in that information and start his delinquent process
- Believe it will save some administrative time/resources in the long run if towns, villages, school districts agree to use this product
- Will be offered to them at no cost

#### **Division of Management and Budget**

*As you know, the Budget Office is involved in the preparation, monitoring, and enforcement of the County's \$1.3 billion budget.*

Mr. Morgan:

- In off season – undertake various analytical projects and assist departments as needed

#### **Division of Financial Operations**

Mr. Morgan:

- Up to 60+ people – supporting most all of the county depts. from financial perspective
- WEP, DOT, Parks are left
- Growing pains at first – personality issues, departments concerned about their priorities being met and getting the service they need
- Have improved greatly; continue to improve
- Moved to functional approach – i.e. don't have 3 people supporting the Sheriff directly anymore
- Functional areas – one does all of the purchasing; another does payables; another does receivables; another does grant

*The division currently supports a number of departments from a fiscal operations perspective and continues to streamline processes to become more efficient. We are not recommending centralizing additional fiscal operations in the 2018 budget, but will look to do so in 2019.*

*The proposed budget to support the Finance Department is \$8.6 million—with \$4.6 million in direct expenditures and \$4 million in indirect appropriations.*

*\$7 million, or 81% of the finance budget is for wages and benefits. Most of the rest of this budget goes for expenses tied to our tax enforcement programs—to advertise delinquent properties and the auction, pay for title searches and process serving fees, and so forth.*

*Revenues are generally in line with this year's levels aside from services, other govts.*

*The “non-real property tax” item is the Finance Department's charge to the Room Occupancy Tax for the collection and enforcement of the Room Tax. This is the same as 2016.*

*The Co Svc Revenue account is primarily made up of fees charged to delinquent taxpayers to cover the administrative expenses of tax collection and enforcement—for the cost of legal ads, title searches, certified mailings and staff time we spend to collect back taxes.*

*The Svc Other Govt account is the revenue we receive from towns, villages and school districts to maintain their tax rolls and print their tax bills. We have historically charged them \$2 per parcel. As part of the County's shared services plan, the County has proposed to reduce this charge to \$1 per parcel in exchange for cooperation from the towns, villages, and school districts with using our new tax collection software. The current administrative burden will be reduced greatly if all municipalities use a common software application to collect current and delinquent taxes. The approximate \$300,000 savings to the municipalities will be matched by the state and used to offset administrative costs in the Real Property Tax office. This account also includes \$139,000 in revenue from the Syracuse City School District to support county resources to perform purchasing requisition services. The funds will support two account clerk positions and associated fringe benefits.*

*The Interest & Earnings account is essentially a portfolio management charge by Finance for investing and managing the County's funds. The money comes from interest earned on those funds, and is used to offset the cost of the Finance Department's Treasury function.*

*The Sales of Property Account, is the amount of money we receive from the tax auction in excess of the amount of taxes due. If, for example, we sell a property for \$1,000 that has \$800 of delinquent taxes on it, the \$200 excess is deposited into this account. The account also includes \$2,600 in tax map sales.*

*And last, the Other Misc. Rev account contains fees for administering tax installment accounts plus wire transfer fees and unclaimed accounts. It also includes a charge to the Tobacco Securitization Corporation for costs we incur to administer the on-going administrative tasks of the securitization.*

*Our interdepartmental revenue account is our charge to WEP and the Water Board for preparing their tax bills as well as charges to the departments we support through the Financial Operations Division.*

Mr. Morgan:

- Typically collect roughly \$600k related to producing tax bills for various municipalities
- Reduced line by roughly \$300k as a result of proposal to reduce charge from \$2 to \$1
- Not going down \$300k because we are proposing to provide purchase requisitioning services for the City School District – not entirely for their schools



- Each school does not have purchasing clerk's – that's part of the problem; they have an assistant or teacher entering requisitions
- When Mr. Trombley took over school district purchasing, he absorbed some resources from them; right now he has one person that has to exclusively fix requisitions before they can be processed
- School District approached us and asked if we would be interested in providing this service for them
- We said sure, but you will have to support us from a financial perspective; they agreed to support us with 2 positions: account clerk 3, account clerk 2
- Reduction in funds for tax bills is offset by revenue that the school district will be paying us to do their requisitioning
- Probably won't get off the ground until the first of the year
- Legislature would have to agree to an IMA – will be coming to legislature for review during this budget process

Chair Knapp:

- We are adding 2 people to Purchasing

Mr. Morgan:

- Not Purchasing, to Financial Operations
- Hopefully down the road we can get on the same platform – they use PeopleSoft as well – all people would have to do is to log into a different business environment and do that work
- Hope down the road to share the same system and make further strides in shared services

Chairman McMahan:

- As part of shared service agreement, we are lowering the fee charged from \$2 to \$1 – that is costing us \$300,000

Mr. Morgan:

- Correct

Chair McMahan:

- Where are we making that money up

Mr. Morgan:

- Not making it up – will get paid for resources that we are going to have – hope that down the road, Mr. Weber's office gets significantly more efficiently
- Right now the get some information on paper still

Mr. Weber:

- There will be some grant reimbursement from NYS

Mr. Morgan:

- Those funds are supposed to be matched

Chair McMahan:

- Savings are supposed to be matched; this isn't a savings, this is a transition
- Will have to quantify savings by Mr. Weber's efficiencies in his department

Mr. Morgan:

- It's meant to be neutral first
- Grant budget – added \$300k that we should be getting from NYS for this, and moved some of Mr. Weber's expense into it
- Initially it will be a wash; can potentially lose staff through attrition down the road – that would be the savings
- Right now have built up grant budget – state is supposed to match those savings – moved fee for software on an annual basis into that project and some of Mr. Weber's expenses

Chair McMahan:

- Talked to the state about this last week – right now they don't have any money in their budgets for this

Mr. Morgan:

- It would be in the 2018/19 budget

Chair McMahan:

- They were talking about doing it in 2019/20
- So everyone understands...we went through this process, and a lot of time, and it still isn't a done deal that there will be any match

Mr. Morgan:

- In this budget, that is the only place you are going to find any revenue related to that plan, aside from savings factored in for Medicare Advantage

Chair Knapp:

- It would be a savings to the towns

Mr. Morgan:

- Absolutely – that is why it is available for a match

Chair Knapp:

- Would they get it or would we get it

Mr. Morgan:

- It's in our budget; we are going to get it

Mr. Fisher:

- Mr. Weber will get \$300,000 revenue – has to figure out over time how to make do with that
- Think there is a lot of expense in all of these towns, villages, and school districts doing it their own way; and then turning it over to us has been very frustrating
- Over time, through attrition, could be an opportunity to get the same work done with better software and fewer people
- Mr. Weber will have \$300k to support it, not \$600k; will pass along the savings; towns will save \$141k; the villages will save \$19k; school districts will save \$140k
- We are giving up revenue and challenging ourselves to make do with that and passing along the savings to towns, villages, school districts

Chair McMahon:

- Is there a tie to the towns, villages, and school district that they can't raise property taxes if they receive this money

Mr. Fisher:

- No

Chair McMahon:

- Isn't that why we went through this exercise – to lower property taxes

Mr. Fisher:

- The levy is the number you set when done with everything else

Chair McMahon:

- Part of the reason for the problem is that the State used to give out school aid so that the schools would not have to raise taxes, but they never held firm on it
- Now this whole process was triggered – local governments are the problem for raising property taxes; if we are partaking in this and sharing in taking on the burden, we should think about putting our own strings attached to these savings to our municipal partners that they can't raise it, if we are going to be offsetting it
- Ironic that on one end of this revenue line, we are talking about charging the city school district for what could have been in-kind services, when we are giving other school districts, towns, and villages a freebie

Mr. Jordan:

- Showing 22 vacant unfunded positions and 4 vacant funded positions, what are your intentions for those positions

Mr. Morgan:

- That is for 2017
- For 2018 it is going to be 6 vacant funded -- we are funding 2 positions for the school district; the other 4 are in various stages of being filled
- Do not intend to fill any of the 21 vacant unfunded next year; our salary line is going down \$108k
- Looking to fill all of the vacant funded

Mr. Jordan:

- Which one of the vacant, unfunded positions are you looking to fill

Mrs. Venditti

- One of the account clerk 3's to support the school district will be funded; it was unfunded – that's the reduction in the unfunded vacant

Mr. Jordan:

- Fund one of the vacant unfunded positions and filling the 4 vacant funded positions

Mr. Morgan:

- Right now there are 4, asking for 6; 2 are related to the school district; 1 is a budget analyst 2 position that we need for an administrative intern to slide into; 3 are in various stages of hiring – all in Financial Operations

Chair Knapp:

- Agreement with Madison County with Mr. Weber

Mr. Weber:

- Agreement ended; they now have their own, full time real property tax director

Chair Knapp:

- Have there been any other opportunities like that

Mr. Weber:

- No; it was a pretty unique position in the state; I was the only one in the state in 2 county roles

Chair Knapp:

- Any advance steps

Mr. Morgan:

- 3:
  - Kristi Smiley, Financial Operations, has done a fantastic job; division continues to grow; instead of looking to hire a position, would like to see her get a bump for the job she is doing and the extra responsibility she has taken on;
  - Mark Stanczyk, Risk Mgmt; done a fantastic job in workers comp program; reduced admin fees and controlled the tail on claims, looking for settlements and working with Pomco, third party administrator
  - Bob Braetek, Risk Mgmt., done a good job on the front end – safety programs with DOT, WEP, Sheriff, and physical departments; we are at the lowest rate of accidents that we have ever been at since it has been measured
  - Saved us quite a bit of money – allowed us to produce fund balance in insurance fund to help balance this budget
  - Raises are roughly \$5,000 each

Mr. Knapp:

- Savings are in the millions

Mr. Morgan:

- \$7 million now; it was higher before

Chair McMahan:

- Part of monitoring health insurance used to fall under Risk Management and we moved it to Personnel; why wouldn't we give it back to Risk Management

Mr. Morgan:

- Downgraded the position: the risk manager used to oversee benefits, risks, insurance policies

Chair McMahan:

- Asking for a raise for them

Mr. Morgan:

- Mr. Braetek has nothing to do with benefits; it would only be Mr. Stanczyk – doesn't know if that would be fair to give him benefits back for \$5,000

Chair McMahan:

- On the Personnel side, they do a lot of other things too – could make the same argument
- We have a team doing a good job on one end
- One way of thinking is that we didn't do a good job of monitoring health insurance over the last few years
- Have a new, favorable deal, but it could still be better if you had someone actively grinding away on it
- Highly would encourage it

Mr. Morgan:

- His office provides all of the financial analysis for benefits – eyes are on it
- The day to day operation went to Personnel – management of benefits people called that they can't get their card to work; a drug isn't covered, etc.
- When tracking it last year, we knew what was going on, we tried to get to the bottom of it

Chair McMahon:

- The deal was a bad one; it doesn't matter if you are tracking it and know what is going on; you are just tracking a bad deal

Mr. Fisher:

- When county executive asked to separate the two, she was looking at the financial side of it and the HR side of it
- The folks that provide benefits are not just looking at the numbers, they are also looking at our employees – explaining how benefits work, who to talk to
- Putting it in the Personnel Dept., really thought of as the HR Dept., as most big enterprises' do – manage finance function and risk management function under finance, and manage employee benefits under HR

Chair McMahon:

- There is a customer service end of it, and we have a health care consultant that helps us formulate what we are looking for in goals
- These consultants are very friendly with the various companies by trait
- Having somebody in addition who knows what they are looking at and talking about is a second set of eyes on the health care consultant – it would be good business practice

Mr. Jordan:

- Pg. 2-5 - County Executive is proposing using roughly half of the Central Library fund balance and almost half of insurance fund workers comp fund balance
- Any concerns related to that

Mr. Morgan:

- Typically with the library we would use every last cent because it is supported by the general fund
- Insurance fund – tapped it out last year, which is why it spiked up so much this year
- A tight budget – had to look at where there were reserves – had \$3 million sitting there as a result of workers comp – decided to use it and apply to the insurance fund

Mr. Jordan:

- If all of the Central Library fund balance is used, how is it that we had \$1 million at the end of 2016 – how is it accumulating if we use it every year

Mr. Morgan:

- We appropriate it to be used; they can end with a surplus where they don't use it all
- When departments end with a surplus – they don't pull down all of the fund balance that you intended for them to use
- A lot of departments come in under budget, and we don't use all of the appropriated fund balance – it doesn't deplete it as quickly

Chair Knapp:

- Any early retirees

Mr. Morgan:

- 5
- Weren't filled – funding was taken away

Chair Knapp:

- Using any 103's instead

Mr. Morgan:

- We have one that has been in Financial Ops for a while; not part of the ERI

Chair Knapp:

- Page 3-84 program narrative – 2017 Financial Ops had a local cost of \$189,075 and now it is \$0

Mrs. Venditti:

- Financial Operation charges their services out to the other departments

Mr. Morgan:

- They are a service department – similar to IT or Facilities – charge all the Fin Ops costs out to all departments that we are supporting

The meeting was adjourned at 10:44 a.m.

Respectfully submitted,

*Deborah L. Maturo*

DEBORAH L. MATURO, Clerk  
Onondaga County Legislature

ATTENDANCE

COMMITTEE: *Ways and Means Review*  
*of ways & Means Depts*  
DATE: *9/19/17*

NAME	DEPARTMENT/AGENCY
PLEASE PRINT	
<i>Jim Maturo</i>	<i>Comptroller</i>
<i>Matt Beachnell</i>	<i>Comptroller</i>
<i>Doreen Weber</i>	<i>Finance</i>
<i>Sue Stanczyk</i>	<i>Leg</i>

ATTENDANCE

COMMITTEE: *Ways & Means Review of Ways & Means Depts.*  
DATE: *9/19/17*

NAME	DEPARTMENT/AGENCY
PLEASE PRINT	
<i>Mark Matt</i>	
<i>Raun Malan</i>	<i>Personnel</i>
<i>Jason Dean</i>	<i>DMB</i>
<i>Andrew Kottler</i>	<i>DMB</i>