53rd Annual County Finance School

May 1 - 3, 2019
Sheraton Syracuse University Hotel
Syracuse, New York

Sponsored by:
New York State Association of Counties
Office of the State Comptroller
NYS County Treasurers and Finance Officers Association

Extended Agenda Offering
16.5 Available CPE Credits!
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:30 AM - 5:00 PM</td>
<td>Registration</td>
</tr>
<tr>
<td>9:00 AM - 9:15 AM</td>
<td>Welcome and Opening Remarks</td>
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</tbody>
</table>
| 9:15 AM - 10:30 AM| WORKSHOP  
Albany Update                                                   |
| 10:30 AM - 10:45 AM| Break                                                                |
| 10:45 AM - 12:00 PM| WORKSHOP  
A State and Federal Look at the Economic Forecast                 |
| 12:00 PM - 1:30 PM| Luncheon  
Hon. Thomas DiNapoli (Invited)  
NYS Comptroller                                                   |
| 1:30 PM - 2:45 PM| CONCURRENT WORKSHOPS TRACK A/B  
(A) Using OpenBookNewYork.com for Data Analysis  
(B) Update on Counties’ Two Primary Revenue Sources: Property & Sales Tax |
| 2:45 PM - 3:15 PM| Break                                                                |
| 3:15 PM - 4:30 PM| CONCURRENT WORKSHOPS TRACK A/B  
(A) Accounting & GASB Update  
(B) How Will the Legalization of Cannabis Impact Counties?         |
| 5:30 PM - 7:30 PM| Reception & Dinner Event                                              |

### Thursday, May 2

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<tr>
<td>8:00 AM - 5:00 PM</td>
<td>Registration</td>
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<tr>
<td>8:00 AM - 9:00 AM</td>
<td>General Breakfast</td>
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<tr>
<td>8:00 AM - 9:15 AM</td>
<td>NYS County Treasurers and Finance Officers Association Breakfast Meeting (members only)</td>
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</tbody>
</table>
| 9:15 AM - 10:30 AM| CONCURRENT WORKSHOPS TRACK A/B  
(A) Internal Controls for County Finance Operations  
(B) Investing Idle County Funds                  |
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<tr>
<td>10:30 AM - 11:00 AM</td>
<td>Break</td>
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<tr>
<td>11:00 AM - 12:15 PM</td>
<td><strong>CONCURRENT WORKSHOPS TRACK A/B</strong>&lt;br&gt;(A) Reporting Procedures for Unclaimed Funds&lt;br&gt;(B) Cyber Security for Finance Officials 2.0</td>
</tr>
<tr>
<td>12:15 PM - 1:45 PM</td>
<td>Annual Awards Luncheon</td>
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<td>1:45 PM - 3:00 PM</td>
<td><strong>CONCURRENT WORKSHOPS TRACK A/B</strong>&lt;br&gt;(A) Revenue Recovery&lt;br&gt;(B) Ethics for County Officials</td>
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<tr>
<td>3:00 PM - 3:30 PM</td>
<td>Break</td>
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<tr>
<td>3:30 PM - 5:00 PM</td>
<td><strong>CONCURRENT WORKSHOPS TRACK A/B</strong>&lt;br&gt;(A) Performance Metrics&lt;br&gt;(B) Dark Store Theory</td>
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<td>6:00 PM - 10:00 PM</td>
<td>Reception &amp; Dinner at the Dinosaur BBQ</td>
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**FRIDAY MAY 3**

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<tr>
<th>Time</th>
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<tbody>
<tr>
<td>7:30 AM - 8:00 AM</td>
<td>Continental Breakfast</td>
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<tr>
<td>8:00 AM - 9:15 AM</td>
<td><strong>WORKSHOP</strong>&lt;br&gt;New York State &amp; Local Retirement Systems Update</td>
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<tr>
<td>9:15 AM - 9:30 AM</td>
<td>Break</td>
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<tr>
<td>9:30 AM - 11:45 AM</td>
<td><strong>WORKSHOP</strong>&lt;br&gt;Real Property Tax Roundtable</td>
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*CPE Credits:* If you are participating in CPE qualifying sessions for CPAs, you must sign attendance sheets at the workshops to receive CPE credits. In addition, CPE forms must be filled out and returned to the Office of the State Comptroller. All Finance School workshops are CPE eligible.

*NYSAC County Government Institute Credits:* Participants will earn 4 elective & 1 continuing
Workshops

Albany Update
Representatives from NYSAC will provide an update of the State budget, legislative priorities and other issues and concerns impacting counties. *(Wednesday, 5/1/19, 9:15am-10:30am)*

A State and Federal Look at the Economic Forecast
Join our keynote presentation that will discuss the current and future economic trends across the State of New York and the US as outlined by a noted economist. *(Wednesday, 5/1/19, 10:45am-12:00pm)*

Using OpenBookNewYork.com for Data Analysis
Ever wonder what your expenditure levels were ten years ago, or how much fund balance your neighboring county has maintained? Then join us for a walkthrough of OpenBook-NewYork.com and find out how to pull municipal data for your own analysis. We will discuss the various data output options and highlight some potential uses of the data. *(Wednesday, 5/1/19, 1:30pm-2:45pm)*

Update on Counties’ Two Primary Revenue Sources: Property & Sales Tax
Counties rely on property and sales tax to pay for state mandated programs as well as deliver local services demanded by taxpayers. While these taxes require local authorization, they are effectively controlled by the Governor and State Legislature. A state-imposed property tax cap dominates county budget decisions and sales tax is state administered, with more attempts by the state to divert local sales tax for state purposes. NYSAC staff will provide an in depth look at the current status of these two revenue streams and how state actions help or hurt the situation. *(Wednesday, 5/1/19, 1:30pm-2:45pm)*

How Will the Legalization of Cannabis Impact Counties?
The Governor’s SFY 2020 Budget includes provisions to legalize the adult use of cannabis, promote hemp production and manufacturing, and to reform the criminal justice system around cannabis. Counties will be at the center of dealing with the ramifications of any legalization effort, ranging from public health, public safety, economic development, substance abuse, among others. A panel of experts will discuss the implications of legalization and how this might impact county finances and service needs. *(Wednesday, 5/1/19, 3:15pm-4:30pm)*

Accounting & GASB Update
Join us as an accounting expert provides an overview of emerging accounting and financial reporting issues related including GASB updates that will impact NYS county finances. *(Wednesday, 5/1/19, 3:15pm-4:30pm)*

Internal Controls for County Finance Operations
Having effective internal controls will help ensure that your county is using public assets efficiently and protecting against waste, loss and abuse. This session will cover examples of internal controls suggested by OSC. The topics discussed will include controls related to cash receipts and disbursements, procurement, and payroll. *(Thursday, 5/2/19, 9:15am-10:30am)*

Investing Idle County Funds
The interest rate environment is finally beginning to change while county finances remain tight, requiring county fiscal officers to manage their cash wisely. This session will provide a review of permitted investments in New York and analyze best practices for managing idle funds, including: establishing goals and objectives; cash flow management; and cash management strategy execution. *(Thursday, 5/2/19, 9:15am-10:30am)*
Cyber Security for Finance Officials: Are You Protected? PART II
(continuation from 2018) Protecting financial and IT assets is becoming increasingly challenging as cyber-criminals refine their craft. This presentation will provide an advanced overview of information technology security methods and key cyber security best practices that can reduce the odds of becoming a victim of cyber-crime. (Thursday, 5/2/19, 11:00am-12:15pm)

Reporting Procedures for Unclaimed Funds
Updates and Reporting Procedures Representatives from the New York State Office of Unclaimed Funds (OUF) will discuss how to properly report unclaimed funds to the OUF, and suggest ways to increase accuracy and reduce errors. (Thursday, 5/2/19, 11:00am-12:15pm)

Ethics for County Finance Officials
Local officials are held to a high standard of ethical conduct and need to avoid even appearances of impropriety. It is important that officials have an understanding of the laws governing this area. This session will provide an overview of Article 18 of the General Municipal Law, and the requirement for local codes of ethics. (Thursday, 5/2/19, 1:45pm-3:00pm)

Revenue Recovery
Help to establish a clearinghouse that allows local government entities to participate in a state’s existing state income tax refund offset system. Learn about work with counties in Indiana to help them participate in the clearinghouse and increase revenue collections. (Thursday, 5/2/19, 1:45pm-3:00pm)

Dark Store Theory (RPT Part 1 of 2)
Counties across the country are struggling with an increasingly popular tactic used by large retailers to reduce their property tax bill. It is call “Dark Store Theory” where an entity argues the value of their property and building should only be calculated based on the premises being empty or not in use. While the problem has been more widespread in other states it is starting to crop up in New York. Hear from national experts on what other states are experiencing, the response, and also how this issue is manifesting itself in New York. (Thursday, 5/2/19, 3:30pm-5:00pm)

Performance Metrics
Performance metrics are changing the way counties are identifying their priorities, measuring progress and contributing to county government transparency and accountability, focusing on how counties across the nation are monitoring performance and improving the efficiency and impact of their services. (Thursday, 5/2/19, 3:30pm-5:00pm)

New York State and Local Retirement Systems Update
A representative from the State Comptroller’s Office will provide an update on the New York State and Local Retirement System, including the Retirement Redesign Project. (Friday, 5/3/19, 8:00am-11:15am)

Real Property Tax Roundtable (RPT Part 2 of 2)
There are numerous bills pending in the State Legislature that could (and will) alter Real Property Tax Laws in New York. The latest updates on how this may impact county real property tax operations now and, in the future, will be discussed. (Friday, 5/3/19, 9:30am-11:45am)
**Registration Option A $170**

**Early Bird Conference Registration**

Includes participation at all workshop sessions; Wednesday lunch, coffee break, reception, & dinner event; Thursday breakfast, lunch, coffee break & reception and dinner; and Friday continental breakfast.

*(Registration must be received by April 19th, 2019 to receive the Early Bird Rate)*

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**Registration Option B $195**

**Conference Registration**

Includes participation at all workshop sessions; Wednesday lunch, coffee break, reception & dinner event; Thursday breakfast, lunch, coffee breaks & reception and dinner; and Friday continental breakfast.

*(Applies to registration received after April 19th, 2019)*

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**Registration Option C $0**

**Complimentary Registration for State & Federal Representatives and Spouse Registration.**

All State & Federal Representatives and Spouse attendees must email Juanita at jmuniguia@nysac.org to register.

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**Finance School Registration Policy**

- Hotel Reservations must be made by calling the Sheraton Syracuse University Hotel directly (see below)
- Even if you register with the hotel for a room, you must also register with NYSAC for the conference.

**Conference Registration Cancellation Policy:**

All conf. reg. cancellations will be charged a $25 processing fee and must be submitted via email to receive a refund.

Registrations must be cancelled through NYSAC by 5pm, Friday, April 26th for a partial refund to be made. Please contact the hotel directly with hotel cancellations.

Protected class or disabled attendees requiring special accommodations should notify NYSAC in advance.

**Please go to https://www.regonline.com/cofinanceschool2019 to REGISTER ONLINE!!!**

You may register online with a purchase order, voucher, check, credit card or you may choose to be invoiced.
CALL THE HOTEL DIRECTLY FOR RESERVATIONS

HOTEL RESERVATIONS

CALL 315-475-3000 or 800-395-2105

Sheraton Syracuse University Hotel & Conference Center
801 University Avenue, Syracuse, New York 13210

Reservations Telephone: 315-475-3000 or 800-395-2105

RESERVATION DEADLINE with the Sheraton Syracuse University Hotel is APRIL 12th, 2019 or until room block sells out (which can be before the cut off date!)

**RATE $129.00 Single or Double**

Conference participants will need to call the above number to reserve accommodations DIRECTLY with the Sheraton. Rooms will be assigned on a first come, first served basis. Please refer to the New York State Association of Counties room block when registering. ONCE THE ROOM BLOCK HAS BEEN RELEASED OR SOLD OUT, RESERVATIONS WILL ONLY BE ACCEPTED BY THE HOTEL AT THEIR DISCRETION AND SUBJECT TO AVAILABILITY AND POSSIBLE INCREASE IN PRICING.

**Please pay the hotel directly for your room by county check, county credit card, or county voucher.** Please note that if you are using a county voucher, it must be provided at the time of check-in. You must bring a tax exempt form in order to receive tax exemption. If a tax-exempt form is not on file upon check-in, the voucher alone is not an acceptable form of tax exemption. PLEASE PROVIDE CREDIT CARD INFORMATION TO GUARANTEE YOUR ROOM. Complimentary parking is available for overnight guests.
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