Finance, Ways and Means

Thursday, January 26, 2023 @ 9:00 AM
Chambers

AGENDA

9:00 AM Call Meeting to Order

Approval of Minutes

- FWMC Meeting Minutes November 22, 2022

Finance/Payroll:

1. Department Update

Treasurer/Budget Officer:

1. Department Update
2. Discussion on Exemptions
3. Sales Tax Report

County Clerk's Office / DMV:

1. Department Update

Resolutions:

1. Authorizing the Modification of the 2023 Adopted County Budget (4308 Mental Health)
2. Authorizing the Modification of the 2023 Adopted Budget (4220 Narcotics Addiction Control)
3. Authorizing the Modification of the 2023 Adopted County Budget (4311 Mental Health School Clinics)
4. Authorizing the Modification of the 2023 Adopted County Budget (3150 Sheriff-Correctional Facility)
5. Authorizing the Modification of the 2023 Adopted County Budget (3410 Office of Emergency Management)
6. Authorizing the Chairman to Enter into an Agreement with Bonadio & Co. for Auditing Services
7. Authorizing the Chairman to Enter into an Agreement with Community Action Program for Madison County, Inc. and to Modify the 2023 Adopted County Budget
8. Authorizing the Modification of the 2023 Adopted Budget (6010 Safe Harbor)
9. Authorizing the Chairman to Execute a Contract (BRIDGES) and Modifying the 2023 Adopted County Budget (4220 Narcotics Addiction Control)
10. Authorizing the Chairman to Accept Grant Funds with the US Department of Justice - Small, Rural, and Tribal Body Worn Camera

Program Grant and Modifying the 2023 County Budget (3110 Sheriff's Office)

11. Authorization for the Officials Designated to Approve the New York State Real Property Tax Law Correction of Errors Less than $2500

Other Committee Business

Preferred Agenda

Next Meeting:

1. February 23, 2023

Adjourn

Finance, Ways and Means Committee

Meeting Minutes
November 22, 2022 11:00 a.m.

PRESENT: Chairman Matt Roberts
Vice Chairman Cliff Moses
Supervisor Ronda Winn
Supervisor Mary Cavanagh
ABSENT: Supervisor Jim Cunningham

OTHERS PRESENT: Samantha Field, Public Information Officer (Via Zoom)
Keith Lummis, Assistant Director of Finance
Cindy Edick, Treasurer
Michael Keville, County Clerk
Ryan Chaires, Deputy Treasurer
Emily Burns, Clerk to the Board
Lou Anne Randall, Finance Director (via Zoom)
Tina Wayland-Smith, County Attorney
Mark Scimone, County Administrator
Kristin Guinto, Confidential Secretary to the Board (via Zoom)
John Becker, Chairman of the Board of Supervisors
Supervisor Rex Vosburg
Supervisor Bill Zupan
Supervisor Pete Walrod
Dan Degear, Director of Emergency Management
Jenna, Illingworth, EMS Coordinator
Supervisor Eve Ann Schwartz (via Zoom)

A quorum being present, Chairman Matt Roberts called the meeting to order at 11:00 a.m. in the Supervisors Chambers.

I. Approval of Minutes:
Motion by M. Cavanagh to approve the minutes of the October 27, 2022 meeting; seconded by C. Moses. Motion unanimously approved.

II. Resolutions:
1. Authorizing the modification of the 2022 adopted County Budget (Highway Facility).
2. Authorizing the modification of the 2022 adopted County Budget (State Aid).
3. Authorizing the refund of 2022 and 2023 county, town and special district taxes and 2021-22 and 2022-23 Hamilton School Taxes.
4. Authorizing the modification of the 2022 adopted County Budget (6428 Promotion of Tourism).
5. Directing the County Attorney's Office to draft legislation for reauthorization for Madison County's Local 1 Percent Sales and Compensating Use Tax.
6. Authorizing the modification of the 2022 adopted County Budget (ARPA).
7. Authorizing the modification of the 2022 adopted County Budget (ARPA).

M. Cavanagh made a motion to review and approve resolution 1-7; seconded by C. Moses. . The Committee unanimously voted on and approved all resolutions.

Treasurer Cindy Edick is working on a budget modification resolution, for the December 1, 2022 Board of Supervisors meeting. This resolution is for the one time White Collar Bargaining unit bonus funded by ARPA in the amount of $274,800 and is expected to be paid out in a separate payroll to 253 employees on December 15, 2022. M. Cavanagh made a motion to approve this resolution; seconded by C. Moses. The Committee unanimously voted on and approved this resolution.

After Director of Emergency Services Dan Degear presented the Committee with an overview of goals and program objectives with costs and expenditures of the Emergency Medical Services in Madison County, a resolution to modify the 2023 budget was created for the funding of this program. J. Becker made a motion to approve this resolution; seconded by R. Winn. The Committee unanimously voted on and approved this resolution which was added as resolution number 8 on the agenda.

III. Preferred Agenda:
It was the consensus of the Finance Committee to allow any eligible resolution from today's meeting to be added to the preferred agenda. All resolutions were voted on and approved by the Committee.

IV. Other Committee Business:
Finance Director Lou Anne Randall informed the Committee they are seeking candidates for a recently vacated Payroll Specialist position.

Emergency Management Director Dan Degear shared a power-point presentation on Emergency Medical Services in Madison County. Hot spots within the county are in some areas of the County, where emergency services are limited. The Madison County EMS objective is to build a county-wide program model that is effective, efficient, sustainable, equitable, adaptable, stable, and supportive. The operational plan proposal for Madison County EMS includes four programs; medic car program, ambulance services in areas of need, training, and financial support to EMS Agencies.

Estimated cost for full program budget is as follows:

Medic Cars & Sullivan Station Programs	$788,533
Training Program	50,000
EMS Financial Support Program	1,250,000
Total	$2,088,533

The proposed average EMS protection cost for $200,000 home is $99.52 or .27/day which includes county training program costs, many agencies staffed 24/7, 2021 county-wide activations: 9,494 and is not considered an essential services in NYS. Potential options to split the costs of EMS Financial Support Program for towns include share by valuation, by call or by weighted population.

To remain status quo means continued loss of paramedic service to the most rural communities, loss of volunteer-based ambulance services, decrease in number of credentialed EMS caregivers, continued decline of active community volunteers, increased financial need by not-for-profit and commercial EMS services.

Supervisor Eve Ann Schwarts addressed the concern of funding not for profit agencies. Many have requested increases in funding. After discussing, the Committee agreed to submit a resolution to increase up to 5% those not for profit agencies that have requested increases.

V. Next Meeting: To Be Determined

VI. Adjournment:
The Committee adjourned at 12:00 p.m. on the motion of C. Moses; seconded by M. Cavanagh. Motion unanimously approved.

Respectfully submitted by Heidi LaSalle on behalf of Chairman Matt Roberts

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2023 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2023 Adopted County Budget be modified as follows:

General Fund

4308 Mental Health-Clinic	From	To
Expense		
A430840 511000 Personal Services	$2,029,935	$2,026,575
A430840 542730 State Crisis Line Expense	2,640	6,000
Control Totals	$2,032,575	$2,032,575

Dated: February 7, 2023

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Matthew Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2023 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2023 Adopted County Budget be modified as follows:

General Fund		
4220 Narcotics Addiction Control	From	To
Revenue		
A422040 488030 Appropriation of Opioid Reserves-Restricted	$-0-	$6,375
Control Total		$6,375
Expense		
A422040 542000 Consultant Expense	$-0-	$6,375
Control Total		$6,375

Dated: February 7, 2023

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Matthew Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2023 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2023 Adopted County Budget be modified as follows:

General Fund		
4311 Mental Health – School Clinics	From	To
Revenue		
A431140 444883 Federal Aid Medicaid Admn Claiming	$ -0-	$ 1,120
Control Total		$ 1,120
Expense		
A431140 541000 Travel Expense (Mileage)	$ -0-	$ 1,120
Control Total		$ 1,120

Dated: February 7, 2023

Matthew Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2023 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2023 Adopted County Budget be modified as follows:

General Fund		
3150 Sheriff-Correctional Facility	From	To
Expense		
A315030 547165 Inmate Hair Cuts	$-0-	$3,000
Control Total		$3,000
Revenue		
A315030 427709 Inmate Commissary Account	$-0-	$3,000
Control Total		$3,000

Dated: February 7, 2023

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Matthew A. Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2023 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2023 Adopted County Budget be modified as follows:

General Fund

3410 Office of Emergency Management	From	To
Revenue		
A341030 427051 Gifts & Donations	$-0-	$7,000
Control Total		$7,000
Expense		
A341030 540826 Fire Prevention Equipment	$-0-	$7,000
Control Total		$7,000

Dated: February 7, 2023

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Matthew Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO.____________

AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT WITH BONADIO & CO. FOR AUDITING SERVICES

WHEREAS, pursuant to the standards and guidelines contained in the Single Audit Act, as amended, and Office of Management and Budget Super Circular (formally OMB Circular A-133), the County is required to engage an independent auditor for the purpose of annually performing a Federal Single Audit of financial assistance awards; and

WHEREAS, the County is required to engage an independent auditor for the purpose of annually auditing the County Basic Financial Statements: and

WHEREAS, the County is required to engage an independent auditor for the purpose of annually performing agreed-upon procedures relative to financial assurance requirements for the County's municipal Solid Waste Landfill; and

WHEREAS, the County is also required to engage an independent auditor for the purpose of annually performing a New York State Department of Transportation Single Audit; and

WHEREAS, the County is required to engage an independent auditor for the purpose of performing a New York State Department of Mental Hygiene Consolidated Fiscal report (CFR); and

WHEREAS, Bonadio & Co, LLP has successfully provided the County with various consulting services over the past several years; and

WHEREAS, Bonadio & Co, LLP has experience performing financial audits for various other New York State county governments and the County has received positive recommendations from other counties who utilize this firm for their annual financial audit services; and

WHEREAS, Bonadio & Co, LLP has provided a proposal for the aforementioned auditing service for the County's fiscal year ending 2022, for a fee of $66,900.

NOW, THEREFORE, BE IT RESOLVED , that the Chairman of the Board of Supervisors be, and hereby is, authorized to enter into an agreement with Bonadio & Co, LLP as is on file with the Clerk of the Board of Supervisors.

Dated: February 7, 2023

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Matt Roberts, Chairman
Finance, Ways, and Means Committee

RESOLUTION NO. ________

AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT WITH COMMUNITY ACTION PROGRAM FOR MADISON COUNTY, INC. AND TO MODIFY THE 2023 ADOPTED COUNTY BUDGET

WHEREAS, studies have shown that positive adult role models can have significant impact on the lives of youth, and in particular at-risk youth, and in the 2018 Madison County Youth Bureau Teen Assessment Project Survey, 26% of youth answered that they worry no one loves or cares about them, up from 21% in the 2014 Survey; and

WHEREAS, the above statistic is a worrisome number that is also evidenced in the ever present waitlist of Community Action Program for Madison County, Inc.'s Volunteer Mentoring Program which the end of 2022, was at 13 children; and

WHEREAS, the referrals of the children describe a variety of needs including but not limited to peer relations, family concerns, self-esteem, communication and social skills, and lack of a role model; and

WHEREAS, through the Volunteer Mentoring Program, adults in the community have provided youth with a positive, supportive, and caring adult role model and opportunities for positive adult interactions since 2002; and

WHEREAS, each one-on-one match has a duration of at least 12 months and is based on interests, geography, and personalities of both the mentor and mentee, demonstrated by the strong relationships developed over time, and youth's improved confidence and caring, as measured through Positive Youth Development informed surveys; and

WHEREAS, the Madison County Youth Board evaluated the proposal on December 6, 2022, and has recommended the allocation of $23,573 in county funding to operate the proposed program during the period of January 1, 2023, to December 31, 2023, and the Health and Human Services Committee has approved the allocation;

NOW THEREFORE BE IT RESOLVED, that the Chairman of the Board of Supervisors be and is hereby authorized to enter into an agreement on behalf of the County of Madison with Community Action Program for Madison County, Inc. in the form as is on file with the Clerk of the Board; and

BE IT FURTHER RESOLVED, that the 2023 Adopted County Budget be modified as follows:

GENERAL FUND
7146 Youth Programs - Agencies

Expense	**From**	**To**
A714670 541007 Anticipated Agency Allocation	$ 112,750	$ 89,177
A714670 542783 CAP Volunteer Mentoring Program	$ 0	$ 23,573
Control Total	$ 112,750	$112,750

Dated: February 7, 2023

Mary Cavanagh, Chair
Health & Human Services Committee

Matthew Roberts, Chair
Finance, Ways and Means Committee

RESOLUTION NO. ________

AUTHORIZING THE MODIFICATION OF THE 2023 ADOPTED BUDGET

BE IT RESOLVED, that the 2023 Adopted County Budget be modified as follows:

General Fund

6010 Social Services Administration	From	To
Expense		
A601060 540705 Safe Harbor Expense	$-0-	$16,604
Control Total		$16,604
Revenue		
A601060 436100 SA Social Services Administration	$2,650,091	$2,666,695
Control Total		$16,604

Dated: February 7, 2023

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Matthew Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. _____

AUTHORIZING THE CHAIRMAN TO EXECUTE A CONTRACT AND MODIFYING THE 2023 ADOPTED COUNTY BUDGET

WHEREAS, Madison County issued a RFP for programs related to Opioid Settlement Funding;

WHEREAS, Madison County Council on Alcoholism & Substance Abuse, Inc. (BRiDGES) has been selected as an award recipient;

NOW, THEREFORE, BE IT RESOLVED that the 2023 Adopted County Budget be modified as follows:

General Fund

4220 Narcotics Addiction Control	From	To
Expense		
A422040 542728 BRiDGES Program Expense	$ -0-	$80,000
Control Total		$80,000
Revenue		
A422040 488030 Appropriation of Opioid Reserves-Restricted	$6,375	$86,375
Control Total		$80,000

BE IT FURTHER RESOLVED, that the Chairman of the Board be hereby authorized to execute an agreement, a copy of which is on file with the Clerk of this Board, for the period from February 1, 2023 through December 31, 2024 with Madison County Council on Alcoholism & Substance Abuse, Inc. (BRiDGES).

Dated: February 7, 2023

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Mary Cavanagh, Chairwoman
Health and Human Services Committee

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Matthew Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO. ___________

AUTHORIZING THE CHAIRMAN TO ACCEPT GRANT FUNDS WITH THE US DEPARTMENT OF JUSTICE – SMALL, RURAL, AND TRIBAL BODY WORN CAMERA PROGRAM GRANT AND MODIFYING THE 2023 COUNTY BUDGET

WHEREAS, Madison County was awarded a grant for $30,750 by the US Department of Justice – Supporting Small, Rural, and Tribal Law Enforcement Agency Body-Worn Camera Policy and Implementation Program, as stated on Resolution 22-228; and

WHEREAS, the County requested an increase in the original award amount and since no funds have been yet reimbursed to the County, the course of action is to void the original award agreement and execute a new agreement with the increased award request for a grand total of $74,000; and

WHEREAS, these funds will provide 50% match federal reimbursement of eligible costs in the effort to support Madison County; and this grant program is described as follows:

Awarding Agency:	US Department of Justice
Pass-Thru:	Small, Rural and Tribal Body-Worn Camera Program
Project ID #:	2020-BC-BX-K001
Program Name:	Supporting Small, Rural, and Tribal Law Enforcement Agency Body-Worn Camera Policy and Implementation Program
Grant Period:	01/01/2022 to 12/31/2024
CFDA #:	16.835
Award #:	28909595
Federal Funds:	50% Match
Grant Total:	$74,000

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board of Supervisors be and is hereby authorized to enter into an agreement on behalf of the County of Madison with the US Department of Justice, in the form as is on file with the Clerk of the Board; and

BE IT FURTHER RESOLVED, that the 2023 Adopted County Budget be modified as follows:

General Fund

3110 Sheriff's Office	From	To
Expense		
A311030 540845 Body-Worn Cameras	$32,500	$74,000
Control Total		$41,500
Revenue		
A311030 443913 Fed Aid Body-Worn Cameras Grant	$-0-	$41,500
Control Total		$41,500

Dated: February 7, 2023

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Rex Vosburg, Chairman
Criminal Justice, Public Safety and
Emergency Communications Committee

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Matthew A. Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO.23-_____

AUTHORIZATION FOR THE OFFICIALS DESIGNATED TO APPROVE THE NEW YORK STATE REAL PROPERTY TAX LAW CORRECTION OF ERRORS LESS THAN $2,500

WHEREAS, Chapter 515, Laws of 1997, Section 554 & 556 of the NYS Real Property Tax Law, have been amended to permit a tax levying body to authorize designated officials to approve correcting the tax roll and tax bill, and to authorize the payments or refunds that are less than $2,500 for corrections of errors appearing on assessment and tax rolls; and

WHEREAS, Madison County annually processes in excess of 20 corrections of error causing related administrative effort and legislative action which can be minimized, resulting in time and cost savings; and

WHEREAS, the Madison County Treasurer and/or Deputy County Treasurer and the Director of Real Property Tax Services recommend that this resolution be adopted in order to make such corrections and refunds to the taxpayer erroneously assessed in a timely and efficient manner;

NOW, THERFORE, BE IT RESOLVED, that the Madison County Treasurer and/or Deputy County Treasurer and the Director of Real Property Tax Services are hereby designated pursuant to the provisions of Chapter 515, NYS Real Property Tax Law for the fiscal year of 2023;

AND BE IT FURTHER RESOLVED, also pursuant to Chapter 515, that during the last meeting of the fiscal year, the Madison County Treasurer and/or Deputy County Treasurer shall submit a report to the Madison County Board of Supervisors of the corrections and refunds processed during the fiscal year, including the name of each recipient, the location of the property, and the amount of the correction or refund.

Dated: February 7, 2023

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Matthew A. Roberts, Chairman
Finance, Ways and Means Committee