Finance, Ways and Means Committee

Meeting Minutes
September 2, 2021 9:00 a.m.

PRESENT: Chairwoman Yvonne Nirelli via Zoom
Vice Chairman Cliff Moses
Supervisor Mary Cavanagh
Supervisor Matt Roberts
Supervisor Jim Cunningham

OTHERS PRESENT: Finance Director Lou Anne Randall
County Clerk Mike Keville
County Attorney Tina Wayland-Smith
Assistant Finance Director Keith Lummis
Treasurer Cindy Edick
Chairman John Becker
Public Information Officer Samantha Field via Zoom
County Administrator Mark Scimone

A quorum being present, Chairwoman Yvonne Nirelli called the meeting to order at 9:05 a.m. in the Supervisors Chambers.

I. Approval of Minutes:
Motion by C. Moses to approve the minutes of the July 29, 2021 meeting; seconded by M. Cavanagh. Motion unanimously approved.

II. County Clerk
County Clerk Michael Keville reported that year to date office totals increased by 70% for the month of August compared to 2019. This resulted in $306,000 (35%) year to date retention to the county. Recording Fees were up $6,800 (15%) for the month of August compared to 2019. Mortgage tax is up 11% from 2019. Mortgage tax retained by the county increased $128,000 (37%) from 2019.

Madison County DMV is now processing all Enterprise Rent-A-Car government transactions and renewals for all New York State municipal transactions. This will result in 50-100 new transactions processed at the DMV. Because of the recent weakened supply chain of new automobiles, there has been a decrease in the number of transactions processed in the DMV from auto dealers. The recently hired part time DMV clerk has moved to a full time position. Starting next week, Madison County DMV will be open 7:45 am to 4:00 pm on Mondays, 7:45 am to 5:00 pm on Tuesdays, Wednesdays and Thursdays. The DMV will be open by appointment and will also accept walk-in customers on Fridays.

During recent storms, water was found in the remote storage area of the basement of Building 4 of the county complex. Maintenance was alerted and the problem was evaluated and mitigated.

Clerk Keville informed the committee that legislation pertaining to registration of UTVs or limited use vehicles is being proposed. When registered, these vehicles would then be allowed on roads. He also informed the committee that passport renewals are delayed 6 months.

III. Finance Director:
Finance Director Lou Anne Randall reported Bonadio audit findings of the Annual Update Document and Financial Statements to the committee. The audit revealed one material misstatement where a highway building was mistakenly omitted in the financials. A policy has since been implemented to avoid this in the future. Director Randall informed the committee that Purchase Card purchases totaled $5,360,728.78 providing a rebate of $64,328 (1.2%) for the twelve month 2020-2021 period. This is an increase from $29,830 in 2020.

Director Randall shared proposed 2022 Finance budget with the committee. Anticipated changes of $45,834 in revenue for telephone and copier billing and $11,155 in appropriations due partly to salaries and health insurance result in a cost change of $56,989.

Director Randall informed the committee that the Finance Department continues to diligently process payments to vendors who participated in Madison County Eats program. There have been significant issues with collecting proper documentation from vendors. This has required time for processing these transactions. Public Information Officer Samantha Fields is working on proper training for the next session of this program.

IV. Treasurer:

Treasurer Cindy Edick informed the committee that school tax bills have been distributed and the land sale has been scheduled for September 16, 2021. The department has been keeping up with the large volume of invoices associated with Madison County Local Eats program as well as the steady stream of regular invoices. The American Rescue Plan Act report has been file by the 8/31/2021 deadline. The next quarterly report is due at the end of October. Total sales tax distributions through August 13, 2021 were up $4.2 million (25.54%) compared to 2020.

Three + One has recommended investing $5 million for one year at .3% at Signature Bank. This would yield a $15,000 return. Three + One has been less aggressive but is now allowing smaller steps to be taken in the investment process.

Departmental budget hearings for 2022 are scheduled to start Tuesday September 7th and go through Thursday, September 9th, 2021. Budget information is being collected and will be distributed for the hearings when available. There is a possibility that the budgets for vehicle leases and fringe benefits will be addressed after the budget hearings. Many departments are hoping to go back to pre-COVID19 budgets.

Treasurer Edick shared the County Treasurer 2022 Budget Summary with the committee. She noted that the decrease in interest income ($160,000) allows for a more realistic net revenue for 2022. Sales tax is budgeted as a total increase in net revenue of $2.5 million. The Contingent Fund should remain the same but Community College Tuition will increase. Non Departmental Revenue will increase in the 2022 budget.

V. Old Business

Tabled Resolution – Authorizing the Chairman to enter into an agreement with the New York State Board of Elections in regards to the Early Voting Expansion Grant Program and modifying the adopted 2021 county budget.

C. Moses made a motion to approve the tabled resolution from the July 29th meeting; seconded by M. Cavanagh. Motion was unanimously approved.

VI. Resolutions:

1. **Indicating certain intent pursuant to RPTL 487(9) and directing the Madison County Department of Law to issue certain notice to Borrego Solar Systems, Inc.**
2. **Authorizing the refund of 2019-2021 town and county and school taxes.**
3. **Authorizing the modification of the 2021 adopted county budget (1620 County Buildings).**
4. **Authorizing the modification of the 2021 adopted county budget (4308 Mental Health Training & Staff Development).**
5. **Authorizing the modification of the 2021 adopted county budget (6010 Social Services Employment and Training Adj.).**
6. **Authorizing the modification of the 2021 adopted county budget (District Attorney).**
7. **Authorizing the modification of the 2021 adopted county budget (ARPA).**
8. **Modifying the 2021 budget for the Early Intervention Administration Grant.**
9. **Authorizing the Chairman to enter into an agreement and modify the 2021 adopted county budget for COVID-19 Enhanced detection grant.**

C. Moses made a motion to review and approve resolutions 1-9; seconded by M. Roberts. Motion was unanimously approved.

VII. Preferred Agenda:

A motion was made by C. Moses to include the Tabled Resolution and Resolutions 1 and 2 on the Preferred Agenda. This motion was second by M. Roberts. Motion unanimously approved.

VIII. Next Meeting: September 30, 2021 at 9 a.m.

I. Adjournment:

The Committee adjourned at 10:10 a.m. on the motion of C. Moses; seconded by M. Roberts. Motion unanimously approved.

Respectfully submitted by Heidi LaSalle on behalf of Chairwoman Yvonne Nirelli

RESOLUTION NO. __________

AUTHORIZING TOWN, VILLAGE AND CITY MUNICIPAL GRANTS FROM HOST COMMUNITY BENEFIT AND MODIFYING THE 2021 ADOPTED COUNTY BUDGET

WHEREAS, New York State negotiated and structured a settlement of various Oneida Indian Nation of New York ("OIN") related litigation and contested matters, which settlement has taken the form of a Settlement Agreement among the OIN, the State of New York, the County of Madison, & the County of Oneida ("Settlement Agreement") as approved by Resolution No. 157-13 of the Madison County Board of Supervisors on May 30, 2013, and as approved by the other parties to that Agreement, with Madison County acting pursuant to the related state legislation implementing the Settlement Agreement (Chapters 174 and 175 of the Laws of 2013, Executive Law Section 11 and Indian Law Section 16); and

WHEREAS, Section V(E) of the Settlement Agreement, labeled "Nation Land Not Taxable," provides in subsection (1), in pertinent part, as follows:

> Without regard to whether land has been (or has not been) and is now (or is not now) exempt from property taxation or otherwise non-taxable, Nation Land shall be non-taxable, and the Nation shall not be liable to the State or any municipal subdivision of the State for any past, present or future property tax payment with regard to Nation Land, and no bill for such tax shall be issued; and

WHEREAS, the Settlement Agreement and implementing state legislation have effected a change in the taxable status of Nation Land (as defined in the Settlement Agreement), rendering the properties not subject to property tax retroactively and prospectively; and

WHEREAS, the OIN, after said Settlement Agreement was entered into, built casinos in the County of Madison, which were not contemplated nor considered at the time of the Settlement Agreement, and Madison County is now to receive a host community benefit from New York State as a result of said casinos; and

WHEREAS, the "host community" is defined as a municipality and/or municipalities in which a casino is physically located and the host town/city community will receive 25% of what the county receives and will provide 25% of that share to the host municipality within the town if there is one; and

WHEREAS, to that end Madison County intends to make grants, namely a one-time payment; and

WHEREAS, while the Board does not commit to payments in future years, it presently intends to evaluate the prospect of future payments annually.

NOW, THEREFORE BE IT RESOLVED, that the Madison County Board of Supervisors hereby authorizes the Madison County Treasurer to disburse as a grant the sums set forth and described on the attached Distribution of Host Community Benefit to each of the municipalities set forth therein totaling $1,992,188.

BE IT FURTHER RESOLVED, that the 2021 Adopted County Budget be modified as follows:

General Fund

<u>1988 General Government Support, Other</u>	<u>From</u>	<u>To</u>
<u>Expense</u>		
A198810 540145 City Municipal Grant	$-0-	$139,648
A198810 540146 Town Municipal Grant	-0-	1,451,178
A198810 540147 Village Municipal Grant	<u>-0-</u>	<u>401,362</u>
Totals	$<u>-0-</u>	$<u>1,992,188</u>
Control Total		$<u>1,992,188</u>
<u>9999 Non Departmental Revenue</u>		
<u>Revenue</u>		
A999995 430150 Host Community Benefit	$<u>-0-</u>	$<u>3,750,000</u>
Sub Total		$<u>3,750,000</u>
<u>Fund Balance</u>		
A 300599 Appropriation of Fund Balance	$<u>3,816,844</u>	$<u>2,059,032</u>
Sub Total		$<u>(1,757,812)</u>
Control Total		$<u>1,992,188</u>

Dated: October 12, 2021

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Yvonne M. Nirelli, Chairwoman
Finance, Ways and Means Committee

Distribution of Host Community Benefit

City of Oneida	$ 139,648
Town of Brookfield	33,034
Town of Cazenovia	150,938
Village of Cazenovia	63,190
Town of DeRuyter	31,616
Village of DeRuyter	5,228
Town of Eaton	55,305
Village of Morrisville	10,541
Town of Fenner	30,598
Town of Georgetown	25,536
Town of Hamilton	38,573
Village of Hamilton	44,087
Village of Earlville	5,364
Town of Lebanon	26,222
Village of Canastota	51,652
Village of Wampsville	7,455
Town of Lenox	69,675
Town of Lincoln	29,752
Town of Madison	64,230
Village of Madison	3,637
Town of Nelson	61,983
Town of Smithfield	16,819
Village of Munnsville	4,546
Town of Stockbridge	20,022
Village of Chittenango	205,662
Town of Sullivan	796,875
Total	$1,992,188

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2021 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2021 Adopted County Budget be modified as follows:

General Fund

1362 Tax Advertising & Expense	From	To
Expense		
A136210 547505 Auction Svc Buyers Premium	$-0-	$73,864
A136210 541300 Advertising Expense	-0-	9,936
Totals	$-0-	$83,800
Control Total		$83,800
Revenue		
A136210 427701 Parcel/Advertising Fee Auctioneer	$-0-	$9,936
A136210 427702 10% Buyers' Premium Auctioneer	-0-	73,864
Totals	$-0-	$83,800
Control Total		$83,800

Dated: October 12, 2021

Yvonne M. Nirelli, Chairwoman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2021 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2021 Adopted County Budget be modified as follows:

General Fund

9999 Non Departmental Revenue	From	To
Revenue		
A999995 440895 Fed Aid Coronavirus Fiscal Recovery Funds	$6,650,980	$6,670,980
Control Total		$20,000

1681 Information Technology (ARPA)	From	To
Expense		
A168110 525222 Production Servers and Storage Expense	$250,000	$233,845
A168110 540414 Switches	100,000	136,155
Totals	$350,000	$370,000
Control Total		$20,000

Dated: October 12, 2021

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Mary Cavanagh, Chairwoman
Government Operations Committee

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Yvonne M. Nirelli, Chairwoman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2021 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2021 Adopted County Budget be modified as follows:

5110 Maintenance of Roads & Bridges		
Expense		
D511050 546002 Guide Rail	$9,311	$44,443
5113 Consolidated Highway Program		
Expense		
D511350 545107 Cole Street Culvert #2	100,000	91,983
D511350 546002 Guide Rail	125,689	102,872
D511350 547350 In-Place Recycling	1,300,000	1,145,702
D511350 593991 Transfer to Road Machinery	712,866	862,866
Control Totals	$2,247,866	$2,247,866
Road Machinery Fund		
5130 Road Machinery Repairs & Expense		
Revenue		
DM513050 450316 Transfer from County Road	$712,866	$862,866
Control Total		$150,000
Expense		
DM513050 529050 10 Wheel Dump Truck	$1,212,292	$1,362,292
Control Total		$150,000

Dated: October 12, 2021

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Ron Bono, Chairman
Highway, Buildings & Grounds Committee

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Yvonne M. Nirelli, Chairwoman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2021 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2021 Adopted County Budget be modified as follows:

Capital Projects Fund

5132 Highway Facility	From	To
Expense		
H513250 529515 Salt Brine Equipment	$101,543	$-0-
H513250 529530 Shop Equipment	368,000	458,273
H513250 529540 DDC Control System	131,864	141,134
H513250 529809 Misc Project Expense	5,000	7,000
Control Totals	$606,407	$606,407

Dated: October 12, 2021

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Ron Bono, Chairman
Highway, Buildings & Grounds Committee

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Yvonne M. Nirelli, Chairwoman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2021 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2021 Adopted County Budget be modified as follows:

Capital Projects Fund

8342 Clockville Water District No. 1	From	To
Expense		
H834280 529803 Contingency	$64,363	$17,585
H834280 529820 Construction Expense	2,212,380	2,259,158
Control Totals	$2,276,743	$2,276,743

Dated: October 12, 2021

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Ron Bono, Chairman
Highway, Buildings & Grounds Committee

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Yvonne M. Nirelli, Chairwoman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2021 ADOPTED COUNTY BUDGET

WHEREAS, the County Highway Department purchases fuel not only for its own use, but also for the entire County fleet utilized by all County departments; and

WHEREAS, historically the County Highway Department has billed the other County departments for their fuel, and credited back their fuel expense account; and

WHEREAS, Generally Accepted Accounting Principles and the Office of the New York State Comptroller provide for these expenses to be maintained on a gross basis, with the reimbursements from departments being accounted for as revenue; and

WHEREAS, the purpose of the following budget transfer is to estimate the gross amount of gasoline expense, and budget revenue from reimbursements anticipated by County departments, for the full 2021 fiscal year.

NOW, THEREFORE, BE IT RESOLVED that the 2021 Adopted County budget be modified as follows:

Road Machinery Fund		
5130 Road Machinery Repairs & Expense	From	To
Expense		
DM513050 548210 Gasoline	$105,000	$283,000
Control Total		$178,000
Revenue		
DM513050 428123 IR Rd Mach Fuel/Dept Reimb	$ -0-	$175,000
DM513050 428124 IR Rd Mach Other/Dept Reimb	-0-	3,000
Totals	$-0-	$178,000
Control Total		$178,000

Dated: October 12, 2021

Ronald C. Bono, Chairman
Highway, Buildings and Grounds Committee

Yvonne M. Nirelli, Chairwoman
Finance, Ways and Means Committee

RESOLUTION NO. 21-__________

AUTHORIZING THE MODIFICATION OF THE 2021 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2021 Adopted County Budget be modified as follows:

General Fund			
6109 TANF		From	To
Expense			
A610960 541084	EAF Foster Care	$ 527,117	$ 802,117
6119 Child Care			
Expense			
A611960 541088	Foster Care Expense	$ 2,886,046	$ 2,611,046
	Control Totals	$ 3,413,163	$ 3,413,163

October 12, 2021

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Alexander R. Stepanski, Chairman
Health and Human Services Committee

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Yvonne M. Nirelli, Chairwoman
Finance, Ways and Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2021 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2021 Adopted County Budget be modified as follows:

General Fund

4308 Mental Health Clinic	From	To
Revenue		
A430840 444901 Fed Aid PY Upper Payment Limit	$-0-	$91,549
Control Total		$91,549
Expense		
A430840 541166 PY UPL Intergovernmental Transfer	$-0-	$91,549
Control Total		$91,549

Dated: October 12, 2021

Alexander Stepanski, Chairman
Health & Human Services Committee

Yvonne M. Nirelli, Chairwoman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2021 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2021 Adopted County Budget be modified as follows:

	From	To
General Fund		
1165 District Attorney		
Expense		
A116510 511000 Personal Services Full Time	$1,009,943	$1,013,528
A116510 514000 Overtime	-0-	5,380
A116510 582100 Social Security & Medicare Expense	77,261	77,947
1185 Medical Examiner & Coroner		
Expense		
A118510 513000 Personal Services Part Time	29,753	35,453
A118510 582100 Social Security & Medicare Expense	2,276	2,712
1986 Traffic Diversion Program		
Expense		
A198610 540396 District Attorney Expense	89,100	73,313
Control Totals	$1,208,333	$1,208,333

Dated: October 12, 2021

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Paul Walrod, Chairman
Criminal Justice, Public Safety & Emergency
Communications Committee

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Yvonne M. Nirelli, Chairwoman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2021 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2021 Adopted County Budget be modified as follows:

General Fund		
6420 Promotion of Tourism	From	To
Expense		
A642060 540380 Treasurer Admin Occupancy Tax	$ 25,000	$ 27,000
A642060 542715 Tourism Administration	225,000	245,000
Totals	$250,000	$272,000
Control Total		$ 22,000
Revenue		
A642060 411130 Hotel/Motel Room Occupancy Tax	$250,000	$272,000
Control Total		$ 22,000

Dated: October 12, 2021

Cliff Moses, Chairman
Planning, Economic Development,
Environmental & Intergovernmental
Affairs Committee

Yvonne M. Nirelli, Chairwoman
Finance, Ways and Means Committee