Finance, Ways and Means

Thursday, April 29, 2021 @ 9:00 AM
Zoom

AGENDA

9:00 AM Call Meeting to Order

Approval of Minutes

- FWMC Meeting Minutes April 1, 2021

County Clerk's Office / DMV:

1. Department Update

Finance/Payroll:

1. Department Update

Treasurer/Budget Officer:

1. Department Update
2. Discussion-Settlement Agreement-Grants from $3.5 Million

Resolutions:

1. Authorizing Town, Village and City Municipal Grants from Host Community Benefit and Modifying the 2021 Adopted County Budget
2. Authorizing the Chairman to Enter into an Agreement with The Haven at Skanda and to Modify the 2021 Adopted County Budget
3. Modifying the 2021 Budget for Drinking Water Enhancements Grant Renewal
4. Authorizing the Modification of the 2021 Adopted Budget for funding received through The National Center on Child Abuse and Neglect (NCCAN)
5. Authorizing the Modification of the 2021 Adopted County Budget - County Road Fund
6. Authorizing the Modification of the 2021 Adopted County Budget - OVS Grant
7. Authorizing the Modification of the 2021 Adopted County Budget - E911

Other Committee Business

Preferred Agenda

Next Meeting:

1. May 27, 2021 at 9 a.m.

Adjourn

Finance, Ways and Means Committee

Meeting Minutes
April 1, 2021 9 a.m. via Zoom

PRESENT: Chairwoman Yvonne Nirelli
Vice Chairman Clifford Moses
Supervisor Mary Cavanagh
Supervisor Matt Roberts
Supervisor Jim Cunningham

ALSO: Finance Director Lou Anne Randall
County Clerk Mike Keville
County Attorney Tina Wayland-Smith
Assistant Finance Director Keith Lummis
Deputy Treasurer Rebecca Marsala
Treasurer Cindy Edick
Information Officer Samantha Field
Chairman John Becker (9:13)

Chairwoman Yvonne Nirelli called the meeting to order at 9:00 a.m. via Zoom.

I. Approval of Minutes:
Motion by J. Cunningham to approve the minutes of the February 25, 2021 meeting; seconded by M. Cavanagh. Motion unanimously approved.

II. County Clerk:
County Clerk Michael Keville reported 2021 first quarter earnings of $444,000 for the DMV. This is a 53% increase over first quarter of 2019. Clerk Keville requested and received consensus from the Committee for two new full-time DMV positions. This request will move to the Government Operations Committee for vote. These positions are needed in order to keep up with the current work load as well as potential new dealer work. A departmental goal is to have a dedicated division within the DMV for dealer processing and sufficient personnel to process transactions from the general public with minimal wait time. The DMV office is not currently open to the public and there is no timeframe of when this will happen. The DMV website is the best resource for transaction related questions. The DMV phone scheduling system is available 24/7. Madison County residents have preference over non-county residence in scheduling appointments for DMV transactions.

Clerk Keville informed the Committee that $169,000 was earned in the first quarter of 2021 for mortgage tax. Madison County Clerk's Office showed a $145,000 gain in the month of March for land recording and court fees compared to $98,000 in 2019.

III. Finance Director:
Finance Director Lou Anne Randall reported that the Finance department is working through new Governmental Accounting Standard Board regulations in the Annual Update Document with assistance from the auditors.

Director Randall informed the Committee of Three + One's recommendations to invest $15 million into a 12 month .35% CD at Federal Home Loan Bank. Federal Home Loan Bank is one of three banks reviewed by the company. Three + One Company Inc. used a software program to determine what type of investment and what amount was best for the County. At this point, the company billed for their services. Three + One Company Inc. has negotiated fees with NBT on behalf of Madison County as well as recommended consolidation of funds for a better return. The cost for these services are included in the $31,000 annual charge from Three+ One. Treasurer Cindy Edick and Finance Director Lou Anne Randall will submit an email to the Committee outlining all services advised by Three + One before agreeing to the investment recommendation. Tina Wayland-Smith requested a copy of the contract with Three+ One for review.

IV. Treasurer::

Treasurer Cindy Edick reported that March 2021 sales tax revenue was down $54,447 (1.35%) compared to March 2020. This decrease is partially due to the amount withheld for Fiscally Distressed Nursing Home and Hospital Pool. AIM withholding is scheduled to come out in May and December. Treasurer Edick also reported that tax payments, including delinquent taxes, continue to come in at a good pace.

Treasurer Edick updated the Committee with the details of the largest bond issuance in the history of Madison County. The approximately $37 million issuance, includes the courthouse project ($18 million), the HVAC project ($2.65 million) and the highway garage project ($16.2 million). The cost of the highway garage project was minimized in part by contributions from the general fund and by the amount of work that the highway department was able to contribute. Top priority in calculating the amount of bond issuance has been given to assuring that all costs for the unfinished highway garage project are included. Also important is keeping the annual payment amount under the 911 debt service payment ($1.9 million/year) that came off in 2020. Using the weighted average and the life of their usefulness for the three projects, this issuance would be for 24 years at an estimated rate of 2.125%. Payments would be approximately $1,980,000 per year ending in 2045. The sewer project is being considered separately so that grant opportunities can be considered.

Treasurer Edick reviewed a resolution related to a workers compensation pool which has existed since 2001. Only a couple of distributions have been made. One Group is recommending that $100,000 be distributed back to the participants. Recently, PERMA provided a surplus distribution which can be distributed back to the pool participants. This revenue was not budgeted for.

V. Resolutions:

1. **A resolution authorizing water system improvements in and for Clockville Water District No. 1 in and for the County of Madison, New York, at a maximum estimated cost of $2,680,000 and authorizing the issuance of $2,680,000 bonds to pay costs.**
2. **A resolution authorizing the Madison County office complex sanitary sewer system project in and for the County of Madison, New York at a maximum estimated cost of $6,555,000 and authorizing the issuance of $6,555,000 bonds to pay costs thereof.**
3. **Authorizing the Chairman to execute an agreement with Heritage Abstract & Title Agency.**
4. **Approval of consent order and judgement for refund of real property taxes in accordance with section 726 of the real property tax law.**
5. **Authorizing the assistance in defense of assessment review proceedings.**
6. **Authorizing the modification of the 2020 adopted County budget (Sales Tax).**
7. **Authorizing the modification of the 2020 adopted County budget (FICA Expense).**
8. **Authorizing the modification of the 2020 adopted County budget (Cleaning Service).**
9. **Authorizing the modification of the 2020 adopted County budget (Grant Fringes).**
10. **Authorizing the modification of the 2020 adopted County budget (Personal Services).**
11. **Authorizing the modification of the 2020 adopted County budget (DM Fund).**
12. **Authorizing the modification of the 2020 adopted County budget (Corrections).**
13. **Authorizing the modification of the 2020 adopted County budget for Courthouse Renovation Debt Service.**
14. **Authorizing the modification of the 2021 adopted County budget for Capital Projects Debt Service.**
15. **Authorizing the modification of the 2020 adopted County budget (General Fund).**
16. **Authorizing the modification of the 2020 adopted County budget (PTS Grant).**
17. **Authorizing the modification of the 2020 adopted County budget (County Road Fund).**
18. **Authorizing the modification of the 2020 adopted County budget (Central Print/Supply).**
19. **Authorizing the modification of the 2020 adopted County budget (GAP Elimination).**
20. **Authorizing the modification of the 2020 adopted County budget (Dept. Health Ins).**

21. **Authorizing 2021 budget modification for the Federal & State Grant Immunization Action Plan.**
22. **Authorizing the modification of the 2021 adopted County budget (Mental Health).**
23. **Authorizing the modification of the 2021 adopted County budget (Mental Health).**
24. **Authorizing the modification of the 2021 adopted County budget (Mental Health).**
25. **Authorizing the Board of Supervisors to accept a gift of personal property on behalf of Madison County and modifying the 2021adopted County budget.**
26. **Authorizing the modification of the 2020 adopted County budget (General Fund).**
27. **Authorizing the modification of the adopted 2021 County budget (Solid Waste).**
28. **Authorizing the modification of the 2021 adopted County budget (District Attorney).**
29. **Authorizing the modification of the 2021 adopted County budget (Sheriff's Office).**
30. **Authorizing the modification of the 2021 adopted County budget ((Capital Budget).**
31. **Authorizing the modification of the 2021 adopted County budget (Planning).**
32. **Authorizing the modification of the 2021 adopted County budget (MVP).**
33. **Authorizing the modification of the 2021 adopted County budget (Employee Health).**
34. **Authorizing the Modification of the 2021 adopted County budget (IT).**
35. **Authorizing the modification of the 2021 adopted County budget (Sheriff's Office).**

Resolutions 1-35 were reviewed and C. Moses made a motion to approve the resolutions; seconded by M. Cavanagh. Motion unanimously approved.

VI. Preferred Agenda

A motion was made by C. Moses to include resolutions 1-20 on the Committee's Preferred Agenda; seconded by M. Cavanagh. Motion unanimously approved.

VII. Next Meeting Date: April 29, 2021 at 9 a.m.

VIII. Adjournment:

The Committee adjourned at 10:10 a.m. on the motion of M. Cavanagh and second of J. Cunningham. 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 $298,828.

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

General Fund

1988 General Government Support, Other	From	To
Expense		
A198810 540145 City Municipal Grant	$-0-	$20,947
A198810 540146 Town Municipal Grant	-0-	238,771
A198810 540147 Village Municipal Grant	-0-	39,110
Totals	$-0-	$298,828
Control Total		$298,828
9999 Non Departmental Revenue		
Revenue		
A999995 430150 Host Community Benefit	$-0-	$562,500
Sub Total		$562,500
Fund Balance		
A 300599 Appropriation of Fund Balance	$4,055,670	$3,791,998
Sub Total		$(263,672)
Control Total		$298,828

Dated: May 11, 2021

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

RESOLUTION NO. _______

AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT WITH THE HAVEN AT SKANDA AND TO MODIFY THE 2021 ADOPTED COUNTY BUDGET

WHEREAS, the Madison County Youth Bureau's 2018 Teen Assessment Project Survey study identifies our young people are increasingly despondent, lonely, and even suicidal, are using more force and threats to get their way, and are spending more time than in 2014 unsupervised at home and on screens; and

WHEREAS, this paints a picture of youth who are in emotional, social crisis, and likely in physical crisis as well due to their sedentary lifestyles. Without a major turnaround, these kids are on a path towards physical illness, interpersonal violence, and psychological distress that puts their lives at risk; and

WHEREAS, Skanda's Children's Program is a supportive program for at-risk youth ages 7-14 that takes place at The Haven at Skanda, a sanctuary for rescued farm animals; and

WHEREAS, the program helps children develop their physical, emotional, and social health through interactions with Skanda's rescued animals, mindfulness, peaceful conflict resolution, pro-social skill building, gardening, art, and nutrition education; and

WHEREAS, this program is facilitated by licensed social workers, special education teachers, and nurses with decades of experience supporting at-risk youth, and with a comprehensive understanding of Skanda's approach to animals and people, and who have successfully run programming through funding from the Madison County Youth Bureau's Office of Children and Family Services Youth Development Program Funds since 2017; and

WHEREAS, the Haven at Skanda is a project of the Open Space Institute, Inc., a nonprofit public charity, exempt from federal income tax under Sections 501(c)(3) and 509(a)(1) of the Internal Revenue Code; and

WHEREAS, the Madison County Youth Board evaluated the proposal on December 1, 2020 and has recommended the allocation of $20,000 in county funding to operate the proposed program during the period of April 1, 2021 to December 31, 2021, 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 the Haven at Skanda in the form as is on file with the Clerk of the Board; and

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

GENERAL FUND
7146 Youth Programs - Agencies

Expense	**From**	**To**
A714670 541007 Anticipated Agency Allocation	$ 79,000	$ 59,000
A714670 542782 The Haven at Skanda's Children's Program	$ 0	$ 20,000
Control Total	$ 79,000	$ 79,000

Dated: May 11, 2021

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Alexander R. Stepanski, Chairman
Health & Human Services Committee

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

RESOLUTION NO._______
MODIFYING THE 2021 BUDGET FOR DRINKING WATER ENHANCEMENT GRANT RENEWAL

WHEREAS, the Madison County Public Health Department has been successfully administering the Drinking Water Enhancement Grant, providing additional services to the residents of Madison County; and

WHEREAS, New York State funding was made available to Madison County for the contract # DOH01-C3459GG-3450000 for the period of April 1, 2020 through March 31, 2025; and

WHEREAS, Madison County's total share for year two of the five year award is $108,745; and

WHEREAS, the Health and Human Services Committee feel it suitable to accept this funding and continue the additional environmental services in this area;

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

General Fund
4090 Public Health Environmental

		From	To
Expense			
A409040.541004	PWS Enhancement Grant	$2,606	$8,518
	Control Total		$5,912
Revenue			
A409040.434020	State Aid Public Water Supply	$106,166	$112,078
	Control Total		$5,912

DATED: May 11, 2021

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Alexander Stepanski, Chair
Health & Human Services Committee

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Yvonne Nirelli, Chair
Finance Ways and Means Committee

RESOLUTION NO.

AUTHORIZING THE MODIFICATION OF THE 2021 ADOPTED BUDGET FOR FUNDING RECEIVED THROUGH THE NATIONAL CENTER ON CHILD ABUSE AND NEGLECT (NCCAN)

WHEREAS, the New York State Office of Children and Family Services made available funding with NCCAN monies to be used for improvement in the Family Assessment Response program (FAR); and

WHEREAS, these funds are to be used to provide direct services or goods to families involved in the FAR program to meet the important family needs where no other free resources are available; and

WHEREAS, these expenditures are eligible for 100% federal reimbursement; and

WHEREAS, this information was reviewed and approved by the Health and Human Services Committee;

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

General Fund

6010 Social Service Administration			From	To
Revenue				
A601060	446100	FA Social Svc Administration	$ 2,262,023	$ 2,266,131
		Control Total		$ 4,108
Expense				
A601060	541143	NCCAN FAR Expenses	$ -0-	$ 4,108
		Control Total		$ 4,108

May 11, 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:

County Road Fund		
5110 Maintenance of Roads & Bridges	From	To
Expense		
D511050 594105 Transfer To Capital Projects Fund	$-0-	$122,750
Control Total		$122,750
Fund Balance		
D 300599 Appropriated Fund Balance	$-0-	$122,750
Control Total		$122,750
Capital Projects Fund		
5197 Highway Road & Bridge Capital Projects		
Revenue		
H519750 435902 St Aid Bolivar Rd Over Chitt. Creek	$25,200	$-0-
H519750 435899 St Aid New Boston Over Owlville Crk	28,500	-0-
H519750 445897 Fed Aid Bolivar Rd Over Chitt. Creek	953,785	1,603,600
H519750 445898 Fed Aid New Boston Over Owlville Crk	801,863	1,068,750
H519750 450315 Transfer From County Road Fund	6,060,164	6,182,914
Totals	$7,869,512	$8,855,264
Control Total		$985,752
Expense		
H519750 529074 Bolivar Road Over Chittenango Creek	$987,385	$1,688,000
H519750 529075 New Boston Street Over Owlville Creek	839,863	1,125,000
Totals	$1,827,248	$2,813,000
Control Total		$985,752

Dated: May 11, 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:

General Fund			
3118 OVS Grant		**From**	**To**
Expense			
A311830 512000	Personal Services Grants	$17,701	$16,846
A311830 581001	Alloc. Fringe Benefits	3,628	3,578
A311830 542355	Contractual Services OVS	61,817	55,817
A311830 541142	Travel	0	7,000
A311830 549142	Supplies	0	12,000
A311830 540229	Other Expense OVS	34,273	22,178
	Control Totals	$117,419	$117,419

Dated: May 11, 2021

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Paul H. Walrod, Chairman
Criminal Justice, Public Safety and
Emergency Communications 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:

	From	To
General Fund		
1990 Contingent Fund		
Expense		
A199010 544440 Contingent Fund	$850,000	$788,824
3021 Communications E911		
Expense		
A302130 547155 Recording Equipment Maintenance	17,000	78,176
Control Totals	$867,000	$867,000

Dated: May 11, 2021

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

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