Finance, Ways and Means

Tuesday, November 22, 2022 @ 11:00 AM
Chambers

AGENDA

11:00 AM **Call Meeting to Order**

Approval of Minutes

- FWMC Meeting Minutes October 27, 2022

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 of 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)

Other Committee Business

Preferred Agenda

Next Meeting:

1. TBD

Adjourn

Finance, Ways and Means Committee

Meeting Minutes
October 27, 2022 9:00 a.m.

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

OTHERS PRESENT: Samantha Field, Public Information Officer
Keith Lummis, Assistant Director of Finance
Cindy Edick, Treasurer
Michael Keville, County Clerk
Rebecca Marsala, Deputy Treasurer
Ryan Chaires, Deputy Treasurer
Emily Burns, Clerk to the Board
Lou Anne Randall, Finance Director
Tina Wayland-Smith, County Attorney
Mark Scimone, County Administrator
Kristin Guinto, Confidential Secretary to the Board
John Becker, Chairman of the Board of Supervisors

New Vision Students in attendance:
Anthony Rocco – New Vision Teacher
Mattingly Clarke
Gianna D'Amico
Taylor Taiwo
Delaney Livermore
Hailee Blasier
Jenna Gustin

A quorum being present, Chairman Matt Roberts called the meeting to order at 9:00 a.m. in the Supervisors Chambers.

I. Approval of Minutes:
Motion by M. Cavanagh to approve the minutes of the September 29, 2022 meeting; seconded by J. Cunningham. Motion unanimously approved.

II. Finance Director:
According to Finance Director Lou Anne Randall, testing in Enterprise ERPS is in full motion and conversion is scheduled for November 7th and 8th. MUNIS will not be available for use during the conversion period. Documentation pertaining to GASB 87 is being collected for AUD reporting. Director Randall, with Treasurer Cindy Edick, is calculating fringe benefits for the 2023 budget. Director Randall reported that $43 million has been invested with Three + One and expects $997,549 interest earned as of September 7, 2023. Mass Mutual was purchased by Empower Retirement generating the transition to a new computer program for retirement system.

III. Treasurer:
Deputy Treasurer Rebecca Marsala informed the Committee that the annual land auction is complete. Resolution number 16 on today's agenda shows advertising expense of $6,914 is generated from the annual land auction which pays the auctioneers and the advertising and is not tax payer dollars. Thirty-two properties were sold at the auction profiting $266,000.

Treasurer Cindy Edick reported that sales tax for the third quarter of 2022 increased 6.08% over 2021. Thirty-eight million was estimated for 2022 of which 58% is kept in the County and 42% is shared with the towns and villages. Treasurer Edick and the Committee agreed that the Bond Anticipation Note with call feature for renewal of the Clockville Water District was the best option. Third quarter ARPA reporting is in process. There is $825,000 remaining to be spent by 2024.

Treasurer Edick discussed the tax cap and its effects on local municipalities and certain programs such as Raise the Age. The 2023 budget was also discussed with the Committee. Because White Collar, Teamsters, and PBA contracts are not settled, 2023 salary budgets are incomplete at this time. Several lease vehicles have not yet been delivered due to supply chain issues therefore, the 2023 budget is currently estimated for leased vehicles. Sales tax for 2023 is budgeted. The receipt Host Community Benefit in 2023 weighs heavily on 2023 budget for unexpended reserve. Many Not for Profit Agencies are requesting an increase for 2023 but the budgets remains flat.

IV. County Clerk

County Clerk Michael Keville reported a decline in DMV and County Clerk month and year to date totals but the department is on track to earnings of $1.4 million for 2022. The decrease in earnings is partially attributed to the slump in new auto sales and the supply chain issues driving the decrease of auto manufacturing. Clerk Keville noted resolutions on today's agenda for GAP Elimination and Mortgage Tax as well as 2023 agreements with three abstract companies. Annual fees were increased from $3,400 to $3,500 per year.

Clerk Keville has shared the Monday Meal Program, promoting eateries of Madison County, to Highway, Buildings and Grounds Committee and anticipates meeting with Public Health department for clarification of requirements needed for this program to move forward. Clerk Keville participated in a Foster Care event at Cazenovia College where he advised on steps for those aging out of the foster care program to obtain either a non-driver ID or a driver's license. As a result, the NYS Office of Child and Family Services will be holding a meeting with Madison County representatives to evaluate updating their guidelines to make acquisition of non-driver ID's standard procedure when children enter the foster care system. At a recent press conference held at Hancock Airport, Clerk Keville and NYS DMV Commissioner Mark Schroeder discussed details of enhanced licenses, REAL IDs and the deadline for changes air travel requirements.

V. Resolutions:

1. Authorizing the disbursement of GAP Elimination Funds to Madison County Towns and Villages.
2. Approval Mortgage Tax Report Fall 2022.
3. Accepting tentative budget as filed by the Budget Officer.
4. Appointing a committee to review the 2023 tentative budget.
5. Authorizing a public hearing on the tentative County budget for fiscal year 2023.
6. Authorizing public hearing on the tentative budget for Cowaselson Watershed District for 2023.
7. Authorizing public hearing on the tentative budget for Clockville Water District for 2023.
8. Adopting Local Law No. 7 for the year 2022.
9. Adopting budgets for the County of Madison for fiscal year 2023.
10. Appropriation for Conduct of County Government for fiscal year 2023.
11. Apportionment of county taxes.
12. Levying unpaid central school district taxes.
13. Levying unpaid village taxes.
14. Authorizing Chairman to enter into agreements with abstract companies for 2023.
15. Authorizing the County Chairman and the Clerk to the Board of Supervisors to sign, seal and deliver tax warrants for fiscal year 2023.
16. Authorizing the modification of the 2022 County budget (1362 Tax Advertising & Expense).
17. Authorizing the modification of the 2022 adopted County budget (ARPA).
18. Authorizing a budget modification for the 2022 adopted budget for the Children with Special Health Care Needs Grant renewal.
19. Authorizing the modification of the 2022 adopted County budget (Mental Health Phase II).
20. Authorizing the modification of the 2022 adopted County budget (ARPA) (3411 Emergency Management).

21. Authorizing the Chairman to accept grant funds with the US Department of Justice – 2022 BJAFY22 comprehensive opioid, stimulant, and substance abuse site-based program and modifying the 2022 County budget (3150 Sheriff-Correctional Facility).
22. Authorizing the modification of the 2022 adopted County budget (1986 Traffic Diversion Program).
23. Authorizing the Chairman to enter into an agreement with the NYS Division of Homeland Security and Emergency Services –FY2022 State Homeland Security Program (SHSP) and modifying the 2022 County budget (3645 Homeland Security).
24. Authorizing the Chairman to accept a Victim Assistance Program Grant Award from the New York State Office of Victim Services for FY2022-2025 & modifying the 2022 adopted County budget (3118 OVS Grant).
25. Indicating certain intent pursuant to RPTL 487(9) and directing the Madison County Department of Law to issue certain notice to NexAmp Solar, LLC.
26. Authorizing the modification of the 2022 adopted County budget (ARPA).

C. Moses made a motion to review and approve resolution 1-26; seconded by M. Cavanagh. . The Committee unanimously voted on and approved all resolutions.

VI. 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.

VII. Next Meeting: To Be Determined

VIII. Adjournment:
The Committee adjourned at 10:00 a.m. on the motion of M. Cavanagh; seconded by J. Cunningham. Motion unanimously approved.

Respectfully submitted by Heidi LaSalle on behalf of Chairman Matt Roberts.

RESOLUTION NO. _______

AUTHORIZING THE MODIFICATION OF THE 2022 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2022 Adopted County Budget be modified as follows:

Capital Projects Fund

H513250 – Highway Facility	From	To
Revenue		
H513250 424001 Interest & Earnings **	$12,000	$17,069.96
H513250 427100 Premium on Obligations	288,465	190,225.46
Total	$300,465	$207,295.42
Control Total		$(93,169.58)

H513250 – Highway Facility		
Expense		
H513250 529400 General Contractor Expense	7,039,317	6,937,781.58
H513250 529410 Electrical Expense	1,698,888	1,698,887.88
H513250 529440 Mechanical Expense	914,700	850,475.22
H513250 529450 Plumbing Expense	1,021,000	996,405.01
H513250 529480 Earthworks Materials	1,952,768	1,171,543.31
H513250 529485 Fuel Farm, Canopy & Walkway	687,454	644,090.92
H513250 529520 Electrical Service	230,000	166,000.00
H513250 529525 Natural Gas Service	385,117	314,836.20
H513250 529530 Shop Equipment	485,668	440,926.82
H513250 529545 Specialized Testing	170,000	119,439.02
H513250 529550 Information Technology Expense	265,000	259,832.59
H513250 529555 Road Improvements	200,000	0.00
H513250 529801 Legal Expense	40,000	10,391.27
H513250 529803 Contingency	152,220	0.00
H513250 529809 Misc Project Expense	7,000	6,939.19
H513250 529830 Bond Issuance Expense	65,000	59,960.33
H513250 540392 Copy/Print/Advertising Expense	5,000	0.00
H513250 542080 Legal Expense	13,000	11,856.09
H513250 575070 Interest – Highway Facility	279,223	279,222.20
H513250 594210 Tsf to Debt Service Mid-Year **	175,000	1,724,597.79
Total	$15,786,355	$15,693,185.42
Control Total		$(93,169.58)

Dated: December 1, 2022

William N. Zupan, Chairman
Highway, Buildings & Grounds Committee

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

** As of November 30, 2022 there will be additional interest earned in our bank account for this project. I would like permission to adjust the values in these accounts to accommodate the expected interest. This will increase the amount transferred to the Debt Service Fund to facilitate future debt payments. The October interest amount earned was $1,358. I will provide to the Clerk to the Board of Supervisors an updated resolution as soon as the interest amount is known. – Keith Lummis

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2022 ADOPTED COUNTY BUDGET

WHEREAS, the 2022 Approved Contract Agencies Contracts must include the following Budget Modifications to allow the accurate amounts to be allocated to their respective Revenue and Expense lines in the 2022 Adopted County Budgets.

NOW, THEREFORE, BE IT RESOLVED, that the 2022 Contracts and Adopted County Budget be modified as follows:

General Fund		
4326 Mental Health Consumer Services	From	To
Revenue		
A432640 434923 SA OMH	$75,403	$94,532
Control Total		$19,129
Expense		
A432640 542709 PROS Clinic	$75,403	$94,532
Control Total		$19,129

BE IT FURTHER RESOLVED, that the Chairman of the Board be hereby authorized to execute a modification agreement, a copy of which is on file with the Clerk of this Board, for the period January 1, 2022 through December 31, 2022.

Dated: December 1, 2022

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Alexander Stepanski, Chairman
Health and Human Services Committee

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Matthew Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO. ______

**AUTHORIZING THE REFUND OF
2022 AND 2023 COUNTY, TOWN AND SPECIAL DISTRICT TAXES
AND 2021-22 AND 2022-23 HAMILTON SCHOOL TAXES**

WHEREAS, there is a parcel of land located in the Town of Madison identified by MAP# 154.13-3-20 which was merged with MAP# 154.13-3-33 on October 16, 2020; and

WHEREAS, the merge happened before taxable status date of March 1, 2021 and

WHEREAS, the assessor merged the properties but did not delete the parcel; and

WHEREAS, the deleted parcel received tax bills for 2 years when no taxes should have been issued;

WHEREAS, the 2021-22 school taxes, the 2022 Town and County taxes, the 2022-23 school taxes were all paid on time to the corresponding tax collectors; and

WHEREAS, the 2022 tax roll can no longer be adjusted so 2023 Town and County taxes will be issued and will need to be adjusted; and

WHEREAS, Hamilton Central School will be refunding the 2021-22 and the 2022-23 school taxes;

NOW, THEREFORE, BE IT RESOLVED, that the Madison County Treasurer be and is hereby directed to refund the 2022 Town and County taxes in the amount of $223.87 to Carol A Baler. The County portion is $134.84 and the Town of Madison will be charged back $64.14 for town taxes and $24.89 for Hamilton Fire Protection, and

BE IT FURTHER RESOLVED, that the 2023 Town and County tax be cancelled by the Town of Madison tax collector upon issuance.

Dated:
December 1, 2022

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Matthew A Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2022 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2022 Adopted County Budget be modified as follows:

General Fund

6420 Promotion of Tourism	From	To
Expense		
A642060 540380 Treasurer Admin Occupancy Tax	$ 46,500	$ 47,281
A642060 542715 Tourism Administration	418,500	425,522
Totals	$465,000	$472,803
Control Total		$ 7,803
Revenue		
A642060 411130 Hotel/Motel Room Occupancy Tax	$465,000	$472,803
Control Total		$ 7,803

Dated:
December 1, 2022

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

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Matthew A Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO.___________

**DIRECTING THE COUNTY ATTORNEY'S OFFICE TO
DRAFT LEGISLATION FOR REAUTHORIZATION OF MADISON COUNTY'S LOCAL
1 PERCENT SALES AND COMPENSATING USE TAX**

WHEREAS, in 2004 New York State authorized Madison County to raise its local sales tax from 3 percent to 4 percent; and

WHEREAS, New York State has by legislation extended that authorization to expire on November 30, 2023; and

WHEREAS, Madison County has determined that in the current fiscal environment and considering the decline in State assistance it is necessary to continue the local sales tax at 4 percent in order that Madison County and its jurisdictions are able to maintain their current level of services without unduly impacting property taxes; and

WHEREAS, the Finance Ways and Means Committee recommends that the Board of Supervisors continue to allow the City of Oneida to pre-empt one-half of 1 percent of the proposed tax on sales within the City of Oneida; and

WHEREAS, the Board of Supervisors recognize that it is the New York State Department of Taxation that will write the legislation necessary to allow Madison County to continue the 1 percent sales tax;

NOW, THEREFORE BE IT RESOLVED, the Madison County Board of Supervisors directs the County Attorney's office to work with the New York State Department of Taxation and Finance to draft legislation to reauthorize the 1 percent sales tax; and

BE IT FURTHER RESOLVED, that in so far as the State is willing and able to do so, the proposed legislation should incorporate the following:

1. The 1 percent sales tax be re-authorized and set to expire on November 30, 2026;
2. The City of Oneida be allowed to pre-empt one half of the proposed reauthorized 1 percent tax on sales within the City;
3. The County be authorized to distribute by assessment the entire 1 percent sales tax collected outside the City.

DATE: December 1, 2022

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Matthew A. Roberts, Chairman
Finance Ways and Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2022 ADOPTED COUNTY BUDGET
(American Rescue Plan Act of 2021)

BE IT RESOLVED that the 2022 Adopted County Budget be modified as follows:

County Road Fund

5114 County Highway (ARPA)	From	To
Expense		
D511450 529111 GPS Unit-Survey Total Station	$14,000	$17,300
D511450 529114 Retroreflectometer	23,000	19,700
Control Totals	$37,000	$37,000

Dated: December 1, 2022

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Mary Cavanagh, Chairwoman
Government Operations Committee

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Matthew Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2022 ADOPTED COUNTY BUDGET (ARPA)

BE IT RESOLVED that the 2022 Adopted County Budget be modified as follows:

General Fund

4018 Public Health (ARPA)	From	To
Expense		
A401840 540151 Health Festival	$25,000	$19,407
A401840 540152 Survey/Data Collection	58,000	-0-
A401840 540154 Wastewater Testing for Opiates and Cannabis	15,000	44,100
Totals	$98,000	$63,507
Control Total		($34,493)

9999 Non Departmental Revenue		
Expense		
A999995 440895 Fed Aid Coronavirus Fiscal Recovery	$9,756,771	$9,722,278
Control Total		($34,493)

Dated: December 1, 2022

Mary Cavanagh, Chairwoman
Government Operations Committee

Matthew Roberts, Chairman
Finance, Ways & Means Committee