Finance, Ways and Means

Thursday, May 26, 2022 @ 9:00 AM
Chambers/ Zoom

AGENDA

9:00 AM Call Meeting to Order

Approval of Minutes

- FWMC Meeting Minutes April 28, 2022

County Clerk's Office / DMV:

1. Department Update

Finance/Payroll:

1. Department Update

Treasurer/Budget Officer:

1. Department Update
2. Sales Tax Update

Resolutions:

1. Authorizing the Modification of the 2022 Adopted County Budget (PEAF)
2. Authorizing the Chairman to Enter into an Agreement and Modify the 2022 Adopted County Budget for Public Health Preparedness Grant
3. Authorizing the Modification of the 2022 Adopted County Budget (5113 Consolidated Highway)
4. Authorizing the Modification of the 2022 Adopted County Budget (5113 Consolidated Highway)
5. Authorizing the Modification of the 2022 Adopted County Budget (Road Machinery)
6. Acknowledging Introduction of Proposed Local Law No. 2 for the Year 2020 and Calling for a Public Hearing
7. Authorizing the Modification of the 2022 Adopted County Budget (8197 Office Complex Sanitary Sewer)

Other Committee Business

Preferred Agenda

Next Meeting:

1. June 30, 2022

Adjourn

Finance, Ways and Means Committee

Meeting Minutes
April 28, 2022 9:00 a.m.

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

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

A quorum being present, Chairman Matt Roberts called the meeting to order at 9:01 a.m. in the Supervisors Chambers.

I. Approval of Minutes:
Motion by C. Moses to approve the minutes of the March 24, 2022 meeting; seconded by M. Cavanagh. Motion unanimously approved.

II. County Clerk
A resolution stating the disbursement amounts of GAP Elimination Funds to Madison County Towns and Villages, and a resolution reporting the spring 2022 Mortgage Tax amounts were submitted to the agenda by County Clerk Michael Keville for today's meeting. Clerk Keville received consensus of the Finance Committee for the addition of a temporary full time student intern position. The resolution for this position will go before the Government Operations Committee today. This position will provide the candidate with the insight of work done within the clerk's office with potential of being hired full time after passing the appropriate civil service exam.

Clerk Keville reported that the DMV was closed for three days because of a malfunction in the state firewall. This prohibited transactions from being processed and was a key reason for the decrease in totals for this period, relative to 2019. Month to date DMV retention decreased by 2% compared to 2019. Recording fees increased 40% compared to 2019.

Clerk Keville informed the Committee that he hopes to benefit from the increase in interest rates by investing with Three+One. He is working with Tyler to make the best decision with the best return. Several inquiries have made regarding Madison County's domestic partner registry. This type of registry is not currently in place in Madison County but would create a uniform system that provides individuals in committed relationships an opportunity to record their partnerships. This makes it easier for private and public institutions to recognize such couples and families. Clerk Keville looked to the committee for direction in initiating a domestic partner registry. A resolution will be submitted to Government Operations Committee for this type of registry next month.

III. Finance Director:
Finance Director Lou Anne Randall reported that the Annual Update Document is complete and was filed on April 27. 2022. The Unassigned Fund Balance of $25,551,335 is stated in the AUD. Director Randall submitted three resolutions to the agenda for today's meeting. These resolutions include two agreements with Bonadio for 2021 audit and the implementation of GASB 87 Leases. The third resolution submitted by Director Randall is an agreement with Three+One Co. Inc. for investment monitoring.

IV. Treasurer:

Treasurer Cindy Edick reported that the department has been busy receiving property tax payments. Deputy Treasurer Rebecca Marsala noted that there are only about 70 unpaid 2020 Town & County tax bills, which is much less than usual for the end of April.

The first quarter 2022 American Rescue Plan Act report has been submitted. Application for the second payment of ARPA funds ($6,889,729) will be made as soon as it is available in the U.S. Treasury's on-line portal. The annual Clockville Water District billing is expected to decrease from approximately $744 to $314 per unit due to a $1.6 million award from the Water Infrastructure Improvements Across New York State Grant.

Treasurer Edick reported that sales tax distributions totaled $8,626,637 through April 2022. This is an increase of $990,010 (12.63%) over 2021. As of May 2022, AIM and Distressed Provider Assistance payments are expected to cease; a savings of approximately $545,000 per year.

Resolutions submitted by the Treasurer's Office include authorization of an investment account with J.P. Morgan and designating authorized individuals to act on behalf of the County and a customer agreement with J.P. Morgan Securities LLC. Another resolution for appropriating fund balance local match has been submitted by Treasurer's Office.

Treasurer Edick discussed Rural Broadband funding options for the County's local match, as presented by ECC Technologies to the Committee on March 24, 2022. Utilizing fund balance for this project would provide positive cash flow throughout the entire project, and eliminate interest expense on borrowing. Other unknown expenditures such as the settlement of bargaining unit agreements could have an impact on the fund balance in 2023. Chairman John Becker pointed out that in the past, fund balance has been utilized for many extra projects that would never have been possible without the Oneida Indian Nation Settlement funds and host community benefit revenue. Chairman Becker acknowledged Treasurer Edick's efforts in bringing these projects to fruition.

V. Resolutions:

1. Authorizing the Chairman to enter into agreements with Bonadio & Co., LLP for auditing services.
2. Authorizing the Chairman to enter into an agreement with Bonadio and Co., LLP to implement GASB 87 Leases.
3. Authorizing an investment account with J.P. Morgan and designating authorized individuals to act on behalf of the County.
4. Authorizing the County Treasurer and Deputy County Treasurer to execute a customer agreement with J.P. Morgan Securities LLC.
5. Authorizing the Chairman to enter into an agreement with Three+One Company Inc.
6. Authorizing the refund of 2020, 2021 and 2022 county, towns and school taxes.
7. Authorizing the disbursement of GAP Elimination Funds to Madison County towns and villages.
8. Approval of mortgage tax report for spring 2022.
9. Creating five staff social worker positions in the Mental Health Department and modifying the 2022 adopted County Budget.
10. Authorizing the Chairman to enter an agreement for the Healthy Neighborhood Program Grand & modifying the 2022 adopted County Budget.
11. Authorizing the Chairman to enter an agreement for the Childhood Lead Poisoning Prevention Grant & modifying the 2022 budget.
12. Modifying the 2022 budget for Drinking Water Enhancement Grant Renewal.
13. Authorizing the Chairman to accept grant funds with the U. S. Department of Justice – Small, Rural and Tribal Body-Worn Camera Program Grant and modifying the 2022 County Budget (3110 Sheriff's Office).
14. Authorizing the modification of the 2022 adopted County Budget (3110 Sheriff's Office).
15. Authorizing the modification of the 2022 adopted County Budget (3114 Multidisciplinary Teams (CAC)).
16. Authorizing the modification of the 2022 adopted County Budget (3110 Sheriff's Office).
17. Authorizing the modification of the 2022 adopted County Budget (Broadband Project).
18. Authorizing the modification of the 2022 adopted County Budget (3021 Communications E911).

19. Directing the County Attorney's Office to draft legislation to allow Madison County to extend and additional mortgage recording tax in Madison County.

C. Moses made a motion to review and approve resolutions 1-19; seconded by M. Cavanagh. The committee unanimously 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: May 26, 2022

VIII. Adjournment:
The Committee adjourned at 9:45 a.m. on the motion of M. Cavanagh; seconded by C. Moses. 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

WHEREAS, the New York State Office of Temporary and Disability Assistance has allocated monies to counties related to the Pandemic Emergency Assistance Fund (PEAF) per 22-LCM-07; and

WHEREAS, these monies are to be used to assist needy families to defray cost incurred due to the COVID-19 public health emergency; and

WHEREAS, these funds are 100% federally reimbursed through the American Rescue Plan Act of 2021 (ARPA);

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

General Fund

6109 TANF		From	To
Expense			
A610960 541178	PEAF Multi-Generational Food Payment	$ 62,050	$ 92,800
	Control Total		$ 30,750
Revenue			
A610960 446894	Fed Aid Multi-Generational Food Payment	$ 62,050	$ 92,800
	Control Total		$ 30,750

Dated: June 14, 2022

____
Alexander R. Stepanski, Chairman
Health and Human Services Committee

____
Matthew Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. ________

AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT AND MODIFY THE 2022 ADOPTED COUNTY BUDGET FOR PUBLIC HEALTH PREPAREDNESS GRANT

WHEREAS, the Madison County Department of Health has been working on Public Health Preparedness by implementing emergency procedures and has successfully completed the past work plans through Health Research Inc.; and

WHEREAS, the grant is identified as follows:

Awarding Agency:	Health Research Incorporated (HRI)
HRI Acct Number:	15-0686-10
Program Name:	Public Health Emergency Preparedness Program
Grant Period:	July 1, 2022-June 30, 2023
Federal Funds:	100%
Total Grant Award:	$52,099

WHEREAS, Health Research Inc., has approved the 2022-2023 budget in the amount of $52,099 from July 1, 2022 through June 30, 2023; and

WHEREAS, the Health and Human Service Committee believes it is appropriate and in the best interest of Madison County to accept the grant funds and to accomplish the required work for Public Health Emergency Preparedness;

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

Public Health Department
A4016 Federal and State Grants

Expense	From	To
A401640.549150 Emergency Preparedness Exp	$6,796	$12,617
Control Total		**$5,821**

Revenue		
A401640.444895 Federal Aid – Emergency Prep.	$52,471	$58,292
Control Total		**$5,821**

NOW, BE IT FURTHER RESOLVED, that the Chairman of the Board of Supervisors be and is hereby authorized to enter an agreement with Health Research, Inc., effective July 1, 2022 through June 30, 2023, as is on file with the Clerk of the Board.

Dated: June 14, 2022

____
Alexander Stepanski, Chairman
Health and Human Services Committee

____
Matthew 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:

County Road Fund

5113 Consolidated Highway Program	From	To
Expense		
D511350 594105 Transfer to Capital Projects Fund	$-0-	$16,800
Control Total		$16,800
Revenue		
D511350 435010 State Aid Consolidated Highway Aid	$3,580,927	$3,597,727
Control Total		$16,800

Capital Projects Fund

5197 Highway Road & Bridge Projects		
Expense		
H519750 529079 Solsville Road Bridge MAD399	$-0-	$336,000
Control Total		$336,000
Revenue		
H519750 445899 Fed Aid Solsville Road Bridge	$-0-	$319,200
H519750 450315 Transfer from County Road Fund	-0-	16,800
Control Total		$336,000

Dated: June 14, 2022

____
William Zupan, Chairman
Highway, Buildings & Grounds Committee

____
Matthew Roberts, Chairman
Finance, Ways & 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:

County Road Fund		
5113 Consolidated Highway Program	From	To
Expense		
D511350 545120 Larkin Road Bridge	$-0-	$150,000
D511350 547330 Contract Paving	1,900,000	2,500,000
Totals	$1,900,000	$2,650,000
Control Total		$750,000
Revenue		
D511350 435010 State Aid Consolidated Highway Aid	$3,395,647	$3,580,927
D511350 435011 State Aid NY Pave	314,682	945,002
Fund Balance		
D 300599 Budgetary Fund Balance Unreserved	$65,600	$-0-
Total Revenue and Fund Balance	$3,775,929	$4,525,929
Control Total		$750,000

Dated: June 14, 2022

____
William Zupan, Chairman
Highway, Buildings & Grounds Committee

____
Matthew Roberts, Chairman
Finance, Ways & 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:

	From	To
Road Machinery Fund		
5130 Road Machinery Repairs & Expense		
Expense		
DM513050 540101 Computer Equipment Non-Capitalized	$ 0	$ 14,097
DM513050 540102 Computer Software	28,557	14,460
Control Totals	**$ 28,557**	**$ 28,557**

DATED: June 14, 2022

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

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

RESOLUTION NO.___________

ACKNOWLEDGING INTRODUCTION OF PROPOSED LOCAL LAW NO. 2 FOR THE YEAR 2022 AND CALLING FOR A PUBLIC HEARING

WHEREAS, Supervisor Roberts has duly introduced proposed Local Law No. 2 for the year 2022, entitled “A LOCAL LAW EXTENDING AN ADDITIONAL MORTGAGE RECORDING TAX IN MADISON COUNTY”; and

WHEREAS, a copy of said proposed local law has been furnished to each Supervisor; and

NOW, THEREFORE BE IT RESOLVED, that a public hearing be held on the proposed Local Law in the Chambers of the Board of Supervisors at the Madison County Office Building on July 12, 2022 at 11:15 a.m..; and

BE IT FURTHER RESOLVED that the Clerk of the Board duly publish a notice of this hearing in the official newspapers of the County at least five days prior to the scheduled hearing date.

DATE: June 14, 2022

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

MADISON COUNTY
LOCAL LAW NO. 2 OF 2022

A LOCAL LAW IMPOSING AN ADDITONAL MORTGAGE RECORDING TAX IN MADISON COUNTY

BE IT ENACTED, by the Board of Supervisors of Madison County, New York as follows:

SECTION 1. TITLE. This Local Law shall be titled "A Local Law Imposing an Additional Mortgage Recording Tax in Madison County".

SECTION 2. PURPOSE AND INTENT. The purpose of this law is to authorize Madison County, pursuant to the provisions of Section 253-y of the Tax Law of the State of New York, to impose an additional Mortgage Recording Tax.

SECTION 3. AUTHORITY. This Local Law is adopted pursuant to the provisions of the Municipal Home Rule Law, and Section 253-y of the Tax Law of the State of New York.

SECTION 4. IMPOSITION OF TAX. For the period commencing January 1, 2023 and ending December 31, 2025, unless further extended by Local Law of the Board of Supervisors, there is hereby imposed, in Madison County, a tax of twenty-five cents ($0.25) for each one hundred dollars ($100.00), and each remaining major fraction thereof of principal debt or obligation which is or under any contingency may be secured at the date of execution thereof, or at any time thereafter, by a mortgage on real property situated within the County of Madison and recorded on or after January 1, 2023, and a tax of twenty five cents ($0.25) on such mortgage if the principal debt or obligation which is or by any contingency may be secured by such mortgage is less than One Hundred dollars ($100.00).

SECTION 5. ADMINISTRATION AND COLLECTION OF TAX. The taxes imposed pursuant to this Local Law shall be administered and collected in the same manner as the taxes imposed under subdivision one of Section 253 of the Tax Law and paragraph (b) of subdivision one of Section 255 of the Tax Law. Except as otherwise provided in Section 253-y of the Tax Law, all provisions of Article 11 of the Tax Law relating to or applicable to the administration and collection of the taxes imposed by such subdivisions shall apply to the taxes imposed by this Local Law with such modification as may be necessary to adapt such language to the tax so authorized. Such provisions shall apply with the same force and effect as if those provisions had been set forth in full in Section 253-y of the Tax Law, except to the extent that any provision is either inconsistent with a provision of Section 253-y of the Tax Law or not relevant to the tax authorized by Section 253-y of the Tax Law.

SECTION 6. REAL PROPERTY LOCATED IN MORE THAN ONE COUNTY OR STATE. Where the real property covered by the mortgage subject to the tax imposed pursuant to this Local Law is situated in this state but within and without Madison County, the amount of such tax due and payable Madison County shall be determined in a manner similar to that prescribed in the first undesignated paragraph of Section 260 of the Tax Law which concerns real property situated in two or more counties. Where such property is located both within Madison County and without the state, the amount due and payable Madison County shall be determined in the manner prescribed in the second undesignated paragraph of such Section 260 which concerns property situated within and without the State. Where real property is situated within and without Madison County, the recording officer of the jurisdiction in which the mortgage is first recorded shall be required to collect the taxes imposed pursuant to this section.

<u>SECTION 7. ADDITIONAL MORTGAGE RECORDING TAX</u>. The tax imposed pursuant to this Local Law shall be in addition to the other taxes imposed by Section 253 of the Tax Law.

<u>SECTION 8. DISPOSITION OF TAXES</u>. Notwithstanding any provision of Article 11 of the Tax Law to the contrary, the balance of all monies paid to the recording office of Madison County during each month upon account of the tax imposed pursuant to this Local Law, after deducting the necessary expenses of his or her office as provided in Section 262 of the Tax Law, except taxes paid upon mortgages which under the provisions of Section 253-y of the Tax Law or Section 260 of the Tax Law are first to be apportioned by the New York State Commission of Taxation and Finance, shall be paid over by such officer on or before the tenth day of each succeeding month to the Treasurer of Madison County and, after the deduction by such treasurer of the necessary expenses of his or her office provided by Section 262 of the Tax Law, shall be deposited in the general fund of Madison County. Notwithstanding the provisions of the preceding sentence, the tax so imposed and paid upon mortgages covering real property situated in two or more counties, under the provisions of Section 253-y of the Tax Law or Section 260 of the Tax Law are first to be apportioned by the New York State Commissioner of Taxation and Finance, shall be paid over by the recording officer receiving the same as provided by the determination of the New York State Commissioner of Taxation and Finance.

<u>SECTION 9. PAYMENT OF TAXES</u>. The tax imposed pursuant to this Local Law shall be payable on the recording of each mortgage of real property subject to taxes thereunder.

Such tax shall be paid to the recording officer of the county in which the real property of any party thereof is situated, except where real property is situated within and without the county, the recording officer of the county in which the mortgage is first recorded shall collect the than imposed by this Local Law. It shall be the duty of such recording officer to endorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so endorsed may thereupon or thereafter be recorded by any recording officer and the receipt of such tax endorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage.

SECTION 10. EFFECTIVE DATE. This Local Law shall take effect January 1, 2023, provided that a certified copy thereof is mailed by registered or certified mail to the Commission of the New York State Department of Taxation and Finance at the Commissioner's Office in Albany at least 30 days prior to the date this Local Law shall take effect. Certified copies of this Local Law shall also be filed with the Madison County Clerk, the Secretary of State and the State Comptroller within five (5) days after the Local Law is duly enacted and this Local Law shall be deemed to be duly enacted upon its date of adoption by the Madison County Board of Supervisors.

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

8197 Office Complex Sanitary Sewer	From	To
Revenue		
H819780 457100 Serial Bonds	$415,000	$501,000
Control Total		$86,000
Expense		
H819780 529802 Engineering Expense	$410,000	$496,000
Control Total		$86,000

Dated: June 14, 2022

____
William Zupan, Chairman
Highway, Buildings & Grounds Committee

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