Finance, Ways and Means

Thursday, May 25, 2023 @ 9:00 AM
Chambers

AGENDA

9:00 AM Call Meeting to Order

Approval of Minutes

- FWM Meeting Minutes April 27, 2023

Finance/Payroll:

1. Department Update

Treasurer/Budget Officer:

1. Department Update
2. Sales Tax Update

County Clerk's Office / DMV:

1. Department Update

Resolutions:

1. Authorizing the Modification of the 2023 Adopted County Budget (3114 OCFS Grant)
2. Indicating Certain Intent Pursuant to RPTL 487(9) and Directing the Madison County Department of Law to Issue Certain Notice to New Leaf Energy, Inc.
3. Authorizing the Chairman to enter into an Agreement and Modifying the 2023 Adopted County Budget for Public Health Preparedness Grant
4. Authorizing the Modification of the 2023 Adopted County Budget (ARPA)
5. Acknowledging Introduction of Proposed Local Law No. 2 for the Year 2023 and Calling for a Public Hearing
6. Adopting Local Law No. 2 for the Year 2023

Other Committee Business

Preferred Agenda

Next Meeting:

1. June 29, 2023

Adjourn

Finance, Ways and Means Committee

Meeting Minutes
April 27, 2023 9:00 a.m.

PRESENT: Chairman Matthew Roberts
Vice Chair Melissa During
Supervisor John Pinard
Supervisor Pete Walrod
Supervisor Ronda Winn

OTHERS PRESENT: Keith Lummis, Assistant Director of Finance
Cindy Edick, Treasurer
Ryan Chaires, Deputy Treasurer
Rebecca Marsala Deputy Treasurer
Emily Burns, Clerk to the Board
Lou Anne Randall Director of Finance
Tina Wayland-Smith, County Attorney
Samantha Field, Public Information Officer
Michael Keville, County Clerk
Sandra Jordan, Deputy County Clerk
Andrea Hitchings, Deputy County Clerk
Mark Scimone, County Administrator

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

I. ***Approval of Minutes****:*
Motion by J. Pinard to approve the minutes of the March 30, 2023 meeting; seconded by M. During. Motion unanimously approved.

II. ***Finance/Payroll****:*
Director of Finance Lou Anne Randall informed the Committee that 2022 Annual Update Document is complete and will be submitted today. Budget reports summarizing 2022 year end closing entries were shared with the Committee. Director Randall expressed appreciation to Matt Shaler, Records Management Coordinator, for assisting with purging documents from the Finance Department's audit room. The Payroll Department is preparing for the enhanced requirements of the NYS Retirement System. Many changes are anticipated including the enrollment of every employee regardless of enrollment status. Director Randall, with Treasurer Cindy Edick, and Assistant Director Keith Lummis met with Three + One to reinvest funds previously invested with Signature Bank.

III. ***Treasurer****:*

Deputy Treasurer Rebecca Marsala reported that the final redemption date for the foreclosure is May 1, 2023. The Treasurer's office has been very busy with tax collection because of this. Currently, there are 111 parcels that could go to auction, but at the time of auction, when title is received, there should be seventy or less.

Changes to the property tax foreclosure laws are still in debate. If passed, they would require a petition for each individual parcel. This will tax the County Clerk's Office, the Supreme Court Justice (who handles the foreclosure), as well as the County Treasurer's Office. Interest could increase from 12% to 16% per annum. This complicates the interest formula and is unfair to the taxpayer.

Treasurer Cindy Edick reported $9,250,425 for year to date distribution of sales tax as of April 13; an increase of $423,791 or 4.80% from 2022.

Treasurer Edick informed the Committee of changes being made to ARPA funding. The Federal government is considering “clawing back” funds that are unspent or not obligated. Obligated funds are tied to a project with a signed contract or purchase order. Any funds that are earmarked for a project and not tied to a contract or purchase order could potentially be required to be returned to the federal government. Options for obligating ARPA funds to prevent the possibility of having to return these funds were discussed. The first quarter ARPA report shows about $9 million of the approximately $13.8 million as obligated. Much consideration needs to be given on how to finance certain projects, whether by ARPA, host community benefit or other.

IV. *County Clerk:*

County Clerk Michael Keville shared the following figures for the Clerk’s Office:

DMV:			
MTD	$104,668	4.5% Gain	4/26/23
YTD	$474,195	7.8% Gain	1/1-4/26/23
Recording			
MTD	$32,703	25.1% Decrease	4/26/23
YTD	$49,493	17.1% Decrease	
Transfer Tax			
MTD New_	$52,888		
YTD Local transfer Tax	$146,712		
Mortgage Tax			
YTD 2023	$110,689		52.8% Decrease
Interest Earned at BNY MUNI Trust	$5,819.32		

Clerk Keville reported that M. Shaler, Records Management Coordinator, and members from Facilities Department, have worked diligently to maximize storage in the basement of the DSS building. A summer intern, who will assist with map inventory, scanning of pistol permit and criminal conviction documentation, will start work in May. DMV hours of operation may be adjusted to accommodate customers and dealer needs. The player piano has successfully been moved to its new home in Onondaga County.

V. *Resolutions:*

1. Authorizing the the Chairman to enter into an agreement for a White Card Database Upgrade needs assessment with VHB Engineering, Surveying, Landscape, Architecture and Geology PC (VHB).
2. Authorizing the modification of the 2023 adopted County budget (3118 OVS Grant).
3. Authorizing the modification of the 2023 adopted County budget (MH Phase II Reno).
4. Authorizing the participation in a State Grant and the modification of the 2023 adopted County budget.
5. Authorizing the modification of the 2023 adopted County budget (4540 County EMS Program).
6. Authorizing the modification of the 2023 adopted County budget (Parks).
7. Authorizing the Chairman to enter into an agreement with Young Men’s Christian Association and Women’s Community Center of Rome and to modify the 2023 adopted County budget.
8. Authorizing the modification of the 2023 adopted County budget (MC Children’s Camp).
9. Authorizing the modification of the 2023 adopted County budget (Host Community Benefit).
10. Directing the County Attorney’s Office to Draft Legislation for reauthorization of Madison County’s Local 1 percent Sales and Compensating Use Tax.
11. Approval of Mortgage Tax Report Spring 2023.
12. Authorizing the disbursement of GAP Elimination Funds to Madison County Towns and Villages.
13. Authorizing the modification of the 2023 adopted County budget (ARPA).
14. Authorizing the modification of the 2023 adopted County budget (Host).
15. Authorizing the Chairman to execute an agreement with the NYS Canal Corporation and modifying the 2023 adopted County budget.
16. Authorizing the modification of the 2023 adopted County budget (Information Technology).

R. Winn made a motion to review and approve resolution 1-16; seconded by M. During.. The Committee unanimously voted on and approved all resolutions.

VI. *Preferred Agenda:*

It was the consensus of the Finance Committee to allow any eligible resolutions 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 25, 2023

VIII. ***Adjournment****:*

The Committee adjourned at 9:40a.m.on the motion of M. During seconded by J. Pinard. Motion unanimously approved.

Respectfully submitted by Heidi LaSalle on behalf of Chairman Matthew 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

3114 Multidisciplinary Teams Grant	From	To
Expense		
A311430 512000 Personal Services Grants	$143,769	$145,269
A311430 540200 Miscellaneous Expense	17,789	22,089
A311430 581001 Allocation of Fringe Benefits	57,451	51,651
Control Totals	$219,009	$219,009

Dated: June 13, 2023

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

RESOLUTION NO._____

INDICATING CERTAIN INTENT PURSUANT TO RPTL §487(9) AND DIRECTING THE MADISON COUNTY DEPARTMENT OF LAW TO ISSUE CERTAIN NOTICE TO NEW LEAF ENERGY, INC.

WHEREAS, the Chairman of the Madison County Board of Supervisors received correspondence on May 8, 2023, from New Leaf Energy, Inc., pursuant to New York State Real Property Tax Law (RPTL) § 487(9) that they intend to construct a wind energy system at 4906 Goff Road, Morrisville (the "Project"), referred to as Smithfield Wind 2, LLC; and

WHEREAS, the Chairman of the Madison County Board of Supervisors also received correspondence on May 8, 2023, from New Leaf Energy, Inc., that they intend to construct a wind energy system at 5075 Peterboro Road, Morrisville (the "Project"), referred to as Smithfield Wind 3, LLC; and

WHEREAS, pursuant to RPTL § 487(9) where a county has not acted to remove the exemption under § 487, the County may require a wind energy system which meets the requirements of § 487(4) to enter into a contract for payments in lieu of taxes; and

WHEREAS, once the County has received written notification from the owner or developer of said system to construct such a system, the County then has sixty (60) days to notify in writing the developer or owner of the County's intent to require a contract for payments in lieu of taxes;

NOW, THEREFORE, BE IT RESOLVED, that as such Projects are eligible for such an exemption, Madison County intends to require a contract for payments in lieu of taxes up to the amounts which would otherwise be payable but for the exemption under RPTL § 487; and

BE IT FURTHER RESOLVED, that the Madison County Department of Law notify New Leaf Energy, Inc. in writing of Madison County's intent to require contracts for payments in lieu of taxes up to the amounts which would otherwise be payable but for the exemption under RPTL § 487 if such Projects are eligible for such an exemption.

Dated: June 13, 2023

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Matthew Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. ________
AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT AND MODIFYING THE 2023 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:	15-0686-11
Program Name:	Public Health Emergency Preparedness Program
Grant Period:	July 1, 2023 - June 30, 2024
Federal Funds:	100%
CFDA #:	93.069
Total Grant Award:	$52,099

WHEREAS, Health Research Inc., has approved the 2023-2024 budget in the amount of $52,099 from July 1, 2023 through June 30, 2024; and

WHEREAS, the Health and Human Services 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 2023 Adopted County Budget be modified as follows:

General Fund

4016 Public Health Federal and State Grants	From	To
Expense		
A401640 549150 Emergency Preparedness Exp.	$5,323	$10,472
Control Total		$5,149
Revenue		
A401640 444895 Federal Aid – Emergency Prep.	$51,601	$56,750
Control Total		$5,149

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, 2023 through June 30, 2024, as is on file with the Clerk of the Board.

Dated: June 13, 2023

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Mary Cavanagh, Chairwoman
Health and Human Services Committee

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Matthew Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2023 ADOPTED COUNTY BUDGET (ARPA)

BE IT RESOLVED that the 2023 Adopted County Budget be modified, effective May 25, 2023, as follows:

General Fund

1310 Finance Office	From	To
Expense		
A131010 542020 Single Audit Expense	$66,980	$72,980
1460 Records Management		
Expense		
A146010 524017 Shelving Equipment	$-0-	$41,094
A146010 540416 Indexing Equipment	-0-	25,000
1461 Records Management (ARPA)		
Expense		
A146110 524017 Shelving Equipment	$41,094	$-0-
A146110 540416 Indexing Equipment	25,000	-0-
1481 Public Information Services (ARPA)		
Expense		
A148110 511000 Personal Services Full Time	$24,708	$52,432
A148110 581100 Retirement Expense	3,426	4,605
A148110 582100 Social Security & Medicare Expense	1,980	4,012
A148110 583100 Workers Comp Expense	59	36
A148110 585100 Disability Expense	56	77
A148110 586100 Employee Health Insurance	10,314	9,966
1619 County Buildings-Veteran's Memorial		
Expense		
A161910 540366 Veteran's Building Basement-Sheriff	$-0-	$80,000
1620 County Buildings		
Expense		
A162010 529355 Generator for COB	$-0-	$190,009
A162010 540116 Mowing Expense	-0-	60,000
A162010 540238 Rest Room Renovations-2nd Floor COB	-0-	21,983
A162010 540352 Morrisville Highway Garage Site Expense	-0-	3,664
A162010 540619 PSB/911 Control Panels	575,948	301,560
A162010 540621 PSB Isolation Room	-0-	111,160
1631 Public Facilities (ARPA)		
Expense		
A163110 529355 Generator for COB	$706,028	$540,407
A163110 540116 Mowing Expense	60,000	-0-
A163110 540238 Rest Room Renovations-2nd Floor COB	473,835	451,852
A163110 540352 Morrisville Highway Garage Site Expense	383,774	380,110
A163110 540366 Veterans Building Basement-Sheriff	80,000	-0-
A163110 540621 PSB Isolation Room	225,000	143,840
1680 Information Technology		
Expense		

A168010 540195 Carpet Replacement	$-0-	$9,546
A168010 540414 Switches	-0-	4,220
A168010 540417 Document Management Software	-0-	120,000
A168010 540418 Exchange Online	-0-	58,186

1681 Information Technology (ARPA)

Expense

A168110 540195 Carpet Replacement	$25,000	$15,454
A168110 540400 Furniture Expense	71,789	69,839
A168110 540414 Switches	101,247	97,027
A168110 540417 Document Management Software	120,000	-0-
A168110 540418 Exchange Online	58,186	-0-
A168110 540419 PH Conference Room Upgrade	-0-	3,975

3021 Communications E911

Expense

A302130 541943 E911 System Upgrades	$-0-	$102,580

3023 Communications E911 (ARPA)

Expense

A302330 541943 E911 System Upgrade	$102,580	$-0-

3410 Office of Emergency Management

Expense

A341030 540251 Concrete Pad for Vehicles-FT/EMTC	$-0-	$56,991

3411 Office of Emergency Management (ARPA)

Expense

A341130 540251 Concrete Pad for Vehicles-FT/EMTC	$57,500	$509

4018 Public Health (ARPA)

Expense

A401840 540151 Health Festival	$762	$-0-
A401840 540153 Public Health App	20,000	19,900

4311 Mental Health School Clinics (ARPA)

Expense

A431140 511000 Personal Services Full Time	$385,458	$97,143
A431140 540456 License Expense	20,458	-0-
A431140 541000 Travel Expense (Mileage)	1,120	100
A431140 541183 School Mental Health First Aid	39,604	43,000
A431140 581100 State Retirement Expense	31,929	7,812
A431140 582100 Social Security & Medicare Expense	29,540	7,277
A431140 583100 Workers Compensation Expense	1,039	206
A431140 585100 Disability Expense	655	127
A431140 586100 Employee Health Insurance	62,862	15,510

4312 Mental Health School Clinics

Expense

A431240 511000 Personal Services Full Time	$-0-	$579,625
A431240 540456 License Expense	-0-	35,880
A431240 541000 Travel Expense (Mileage)	-0-	1,020
A431240 541183 School Mental Health First Aid	-0-	26,461
A431240 581100 State Retirement Expense	-0-	48,247
A431240 582100 Social Security & Medicare Expense	-0-	44,587
A431240 583100 Workers Compensation Expense	-0-	1,617

A431240 585100 Disability Expense	-0-	1,022
A431240 586100 Employee Health Insurance	-0-	94,812

4540 EMS Program

Expense

A454040 511000 Personal Services Full Time	$155,833	$183,016
A454040 513000 Personal Services Part Time	207,197	216,026
A454040 522130 Ambulance	-0-	8,140
A454040 540122 Equipment Expense	12,500	17,054
A454040 540386 Technology Expense	-0-	752
A454040 541030 Training & Scholarships	-0-	33,458
A454040 545090 Medical Supplies	40,000	70,797
A454040 582100 Social Security & Medicare Expense	28,752	31,507

4989 EMS Program (ARPA)

Expense

A498940 511000 Personal Services Full Time	$189,216	$174,760
A498940 513000 Personal Services Part Time	299,709	397,276
A498940 514000 Overtime	15,356	47,751
A498940 522130 Ambulance	276,360	268,220
A498940 524015 Equipment Expense	48,874	46,733
A498940 540122 Equipment Expense	4,373	1,960
A498940 540285 County EMS Program	669	-0-
A498940 540386 Technology Expense	7,346	6,594
A498940 541030 Training & Staff Development	10,020	1,562
A498940 545090 Medical Supplies	3,504	3,375
A498940 581100 State Retirement Expense	77,544	55,670
A498940 582100 Social Security & Medicare Expense	38,582	61,894
A498940 583100 Workers Compensation Expense	64,799	17,897
A498940 585100 Disability Expense	1,090	3,582
A498940 586100 Employee Health Insurance	152,379	40,341

6012 Affordable Housing Projects (ARPA)

Expense

A601260 542705 Affordable Housing Project	$400,000	$-0-

6013 Affordable Housing Projects

Expense

A601360 542705 Affordable Housing Project	$-0-	$400,000

9903 Transfer To/From Other Funds (ARPA)

Expense

A990399 594101 Transfer to Road Machinery Fund	$7,567	$227,547
Totals	$5,849,601	$6,373,372
Control Total		$523,771

4311 Mental Health School Clinics (ARPA)

Revenue

A431140 444883 Fed Aid Medicaid Admin Claiming	$1,120	$-0-

4312 Mental Health School Clinics

Revenue

A431240 422612 School Clinic Reimbursement	$-0-	$483,773
A431240 444883 Fed Aid Medicaid Admin Claiming	-0-	1,120

9903 Transfer To/From Other Funds (ARPA)

Revenue		
A990399 450333 Transfer From Enterprise Landfill Fund	$-0-	$1,413

9999 Non Departmental Revenue

Revenue		
A999995 440895 Federal Aid Coronavirus Fiscal Recovery	$5,458,979	$5,497,564
Totals	$5,460,099	$5,983,870
Control Total		$523,771

County Road Fund

5110 Maintenance of Roads & Bridges

Expense		
D511050 547300 Contract Surface Treatment	$1,300,000	$400,000
D511050 547310 Contract Crack Sealing	150,000	-0-

5114 County Highway (ARPA)

Expense		
D511450 547300 Contract Surface Treatment	$-0-	$900,000
D511450 547310 Contract Crack Sealing	-0-	150,000
Control Totals	$1,450,000	$1,450,000

Road Machinery Fund

5130 Road Machinery Repairs & Expense

Expense		
DM513050 522016 Chipper Truck	$115,170	$-0-
DM513050 529050 10 Wheel Dump Truck	1,216,770	337,629
DM513050 529061 Roof Expense	-0-	775,500
DM513050 529098 Brush Hog Tractor	140,888	-0-
DM513050 529101 Bridge Utility Tractor	88,654	-0-
DM513050 529175 Roadside Tractor & Mower	160,000	1,600
DM513050 529686 6-Wheel Truck Chassis	146,043	-0-
DM513050 548700 Parking Lot Expense	-0-	238,605

5133 Road Machinery Equipment (ARPA)

Expense		
DM513350 522016 Chipper Truck	$-0-	$115,170
DM513350 529050 10 Wheel Dump Truck	-0-	879,141
DM513350 529098 Brush Hog Tractor	-0-	140,888
DM513350 529101 Bridge Utility Tractor	-0-	88,654
DM513350 529175 Roadside Tractor & Mower	-0-	158,400
DM513350 529686 6-Wheel Truck Chassis	-0-	146,043
DM513350 529692 Heavy Truck Lift	87,876	87,856

5134 Road Machinery Projects (ARPA)

Expense		
DM513450 529061 Roof Expense	$560,000	$4,500
DM513450 548700 Parking Lot Expense	238,605	-0-
Totals	$2,754,006	$2,973,986
Control Total		$219,980

5130 Road Machinery Repairs & Expense

Revenue

DM513050 450326 Transfer from General Fund	$-0-	$219,980
Control Total		$219,980

8172 Environmental Control (ARPA)

Expense

EE817280 529050 Off-Road Dump Truck	$8	$-0-
EE817280 529069 Truck Scale Deck	1,405	-0-
EE817280 594215 Transfer to General Fund	-0-	1,413
Control Totals	$1,413	$1,413

Dated: June 13, 2023

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Matthew Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO. 23-________

ACKNOWLEDGING INTRODUCTION OF PROPOSED LOCAL LAW NO. 2 FOR THE YEAR 2023 AND CALLING FOR A PUBLIC HEARING

WHEREAS, Supervisor Matthew Roberts has duly introduced proposed Local Law No. 2 for the year 2023, entitled "A LOCAL LAW OPTING OUT OF REAL PROPERTY TAX LAW §487 EXEMPTIONS; and

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

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 County Office Building, Wampsville, New York on July 11, 2023 at 11:20 a.m.; and

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

Dated: June 13, 2023

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

MADISON COUNTY
LOCAL LAW NO. 2 FOR THE YEAR 2023
OPTING OUT OF REAL PROPERTY TAX LAW § 487 EXEMPTIONS

Be it enacted by the Madison County Board of Supervisors as follows:

SECTION 1. LEGISLATIVE INTENT. New York Real Property Tax Law § 487 provides an exemption from real property taxes for certain energy systems which the County can remove by local law.

SECTION 2. **REMOVAL OF EXEMPTION**. No tax exemption made available by New York Real Property Tax Law § 487 shall be applicable within the jurisdiction of Madison County with respect to any solar or wind energy system or farm waste energy system constructed subsequent to the effective date of this Local Law.

No tax exemption made available by New York Real Property Tax Law § 487 shall be applicable within the jurisdiction of Madison County with respect to any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system constructed subsequent to the effective date of this Local Law.

SECTION 3. This Local Law shall be effective immediately.

RESOLUTION NO. 23-_______

ADOPTING LOCAL LAW NO. 2 FOR THE YEAR 2023

WHEREAS, there has been duly introduced Local Law No. 2 for the year 202 entitled “A LOCAL LAW OPTING OUT OF REAL PROPERTY TAX LAW §487 EXEMPTIONS”; and

WHEREAS, a public hearing on said local law was duly held by the Board of Supervisors of the County of Madison on July 11, 2023;

NOW, THEREFORE BE IT RESOLVED, that Local Law No. 2 for the year 2023 be and the same is hereby adopted.

Dated: July 11, 2023

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