

Finance, Ways and Means Committee

Meeting Minutes
January 31, 2018

- PRESENT: Chairman John A. Reinhardt
Vice Chairman Yvonne Nirelli
Supervisor Richard Bargabos
Supervisor Clifford Moses
Supervisor Mary Cavanagh
- ALSO: Board Vice Chairman Daniel Degear
County Administrator Mark Scimone
Finance Director Lou Ann Randall
Assistance Finance Director Keith Lummis
Treasurer Cindy Edick
County Clerk Michael Keville
Supervisor David Jones
Supervisor Pete Walrod
Supervisor Ronald Bono

Chairman John A. Reinhardt called the meeting to order at 9:02 a.m. in the Supervisors Small Conference Room.

I. Approval of Minutes:

Motion by R. Bargabos to approve the minutes of the December 4, 2018 and December 18, 2018 meetings; second by Y. Nirelli. Motion unanimously carried.

II. County Clerk:

Mortgage Tax Proposal

With the expected increase in unfunded mandates from the State, County Clerk Mike Keville recommends acquiring funds through other means than increased property taxes. Keville would like the Board to consider a .25% County mortgage tax. If this tax was in place in 2018, it would have brought in approximately \$459,000. This tax would be included with closing costs and provide long term property tax relief. County Administrator Mark Scimone stated that a mortgage tax proposal was looked at previously, but the Senate did not approve. Scimone will consult with NYSAC to see if these proposals are being currently being approved, and bring it back to committee for further discussion next month.

III. County Treasurer:

2018 Sales Tax Report

Treasurer Cindy Edick presented the analysis of the final sales tax receipts for 2018. The significant decrease in the December 13 distribution is due to the receipt of a \$1,597,227 prior period adjustment that was received in 2017. According to the NYS Department of Taxation and Finance, this payment was the result of an audit that occurred in November 2017, and the adjustment was for periods prior to 2013. Despite this, 2018 receipts were only slightly under our receipts from 2017, and \$29M is budget for 2019.

IV. Finance Director:

Department Update

Finance Director Lou Anne Randall reported that W-2s and W-9s have gone out. Work has begun on the AUD with plans to be finished by April. Finance will coordinate with the Treasurer to make sure everything is in before closing out 2018. Scimone stated that a meeting is scheduled for tomorrow with the State auditors to review their findings, and nothing major or fraudulent is expected. Degear will ask that the auditors site specific case law for items they deem a concern.

V. Resolutions:

1. Authorizing attendance at an out-of-state conference (Finance)
Motion by C. Moses to approve the resolution; seconded by M. Cavanagh. Motion unanimously approved.
2. Authorizing Chairman to sign contracts for not-for-profit organizations for 2019
Motion by Y. Nirelli to approve the resolution; seconded by R. Bargabos. Motion unanimously approved.
3. Modifying the 2018 adopted County budget (Bundle)
Motion by C. Moses to approve the resolution; seconded by Y. Nirelli. Motion unanimously approved.
4. Modifying the 2019 adopted County budget (Bundle)
Motion by C. Moses to approve the resolution; seconded by M. Cavanagh. Motion unanimously approved.
5. Modifying the 2019 adopted County budget for funding received through NCCAN
Motion by M. Cavanagh to approve the resolution; seconded by Y. Nirelli. Motion unanimously approved.
6. Modifying the 2019 adopted County budget (Are Park Water District)
Motion by C. Moses to approve the resolution; seconded by R. Bargabos. Motion unanimously approved.
7. Authorizing HVAC System upgrades at the County Office Building for the County of Madison, NY at a maximum estimated cost of \$3.5M and authorizing the issuance of \$3.5M bonds to pay costs thereof
Motion by Y. Nirelli to approve the resolution; seconded by M. Cavanagh. Motion unanimously approved.
8. Modifying the 2019 adopted County budget (COB HVAC System)
Discussion: Supervisor Bargabos questioned if the funds could be used in buildings other than the County Office Building if there is money left over. Edick will check into it and get back to the committee.
Motion by Y. Nirelli to approve the resolution; seconded by C. Moses. Motion unanimously approved.
9. Authorizing the modification of the 2019 adopted County budget (County Buildings)
Motion by R. Bargabos to approve the resolution; seconded by C. Moses. Motion unanimously approved.

VI. Other Committee Business:

County Facilities Projects

County Administrator Scimone provided a list of County facilities projects with estimated costs, funding source and priority that have been reviewed by Highway, Buildings and Grounds Committee. A storage building for voting machines, with an estimated cost of \$500,000, is being postponed as the storage rental space at \$2,500 per month is adequate at this time. This project will be revisited for 2020. Bargabos questioned where we are at with our statutory debt limit after projects. Edick stated we were at

approximately \$276M at the end of 2017 and will email details to the Committee. The Committee approved budgeting for the proposed projects.

Jail Facility

Supervisor Moses discussed funding for a new jail facility. Degear stated that building a new jail facility is at least five years out and a regional facility may become an option. The proposed marijuana legislation could also provide jail funding if Madison County opts-in for the 2% tax.

Local Law #5 of 1984

The Committee discussed making adjustments to Madison County's tax assessment policy which would require an amendment to Local Law #5 of 1984, A Local Law authorizing the Count of Madison to Share in the expenses of Assessment Review Proceedings and Appeals. County Attorney Tina Wayland-Smith will be asked to bring a proposed Local Law to next Committee meeting. Mike Keville also mentioned the need for language in assessment laws to avoid lights off value of big box stores (Walmart, Lowe's, etc.). He will provide information to all supervisors to consider at the town level. The Committee discussed the option of County-wide assessment. Degear stated that a study was done in the past, but it may be more beneficial as things change. The Board may want to look at this option again.

VII. Preferred Agenda

A motion was made by C. Moses to include resolution numbers 2, 3 and 4 on the Preferred Agenda; second by R. Bargabos. Motion unanimously approved.

VIII. Next Meeting Date: February 28, 2019 @ 9:00 a.m.

IX. Adjournment:

The Committee adjourned at 10:25 a.m. on the motion of C. Moses and second of R. Bargabos. Motion unanimously approved.

Respectfully submitted by Christine J. Coe on behalf of Chairman John A. Reinhardt and approved on February 28, 2019.