

FINANCE WAYS & MEANS COMMITTEE
Meeting Agenda – Thursday, September 1, 2016 – 9:00 a.m.
Supervisors Large Conference Room

9:00 a.m. Call meeting to order

Approval of Minutes

- July 28, 2016

9:05 a.m. County Clerk - Denise Roe

- 2017 Budget Review

9:15 a.m. County Treasurer - Cindy Edick

- Treasurer's Reports
- 2017 Budget Review

9:30 a.m. Resolutions:

1. Authorizing the Drinking Water Enhancement Grant and Modifying the 2016 Budget.
2. Authorizing Modification of the 2016 Adopted County Budget. (Child Passenger Safety Program)
3. Authorizing the Chairman to Enter into an Agreement with Systems East, Inc.
4. Authorizing the Modification of the 2016 Adopted County Budget. (Contingent Fund – Veterans)
5. Authorizing the Modification of the 2016 Adopted County Budget. (Bundle Mods 1-4)
6. Authorizing the Modification of the 2016 County Budget. (Valley Mills Road Fund Balance)
7. Authorizing the Modification of the 2016 County Budget. (S. Hamilton Road Fund Balance)
8. Authorizing the Chairman to Execute an Agreement with the Town of Lincoln for Tax Collection.
9. Authorizing Reconstruction of the Courthouse in and for the County of Madison, New York, at a Total Maximum Estimated Cost of \$20,000,000 and Authorizing the Issuance of \$20,000,000 Bonds to pay the Cost Thereof.
10. Authorizing Modification of the 2016 Adopted County Budget. (Courthouse)

Preferred Agenda Vote

Any other business

Next Meeting

Adjourn

MINUTES
FINANCE, WAYS AND MEANS COMMITTEE
July 28, 2016

Present:
Committee: J. Reinhardt, J. Pinard, J. Salka
County Staff: C. Edick, S. English, R. Marsala, M. Scimone
Absent: R. Bargabos, C. Moses

A quorum being present, J. Reinhardt called the meeting to order at 9:03 a.m.

I. Minutes

Motion by J. Pinard to approve the minutes of the June 30, 2016 meeting; second by J. Salka. Motion unanimously approved.

II. County Treasurer

C. Edick reviewed an Analysis of Sales Tax Receipts and an Analysis of Off-Track Betting Revenue. She also distributed a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balance for the General Fund, comparing the last five (5) fiscal years. In addition, Edick discussed a Comparison of Unexpended Surplus Funds for the fiscal years ending 2013, 2014 & 2015. It was noted that year-end 2015 unexpended surplus funds as a percentage of 2016 appropriations amounted to 13.27%, which is in compliance with the County's Fund Balance Policy.

III. Deputy County Treasurer/Real Property Supervisor

R. Marsala discussed the 131 City of Oneida flood-zone properties whose assessments were suddenly reduced to \$100. This amounted to an approximate \$8.7 million assessment reduction on the tax rolls.

Marsala also noted that the County will be taking title to about 71 properties for unpaid real property taxes during the first week of August. The land sale is slated for Saturday, September 17, at the Kallet Theater in Oneida.

IV. Resolutions

1. Approval of Application for Refund and Credit Under Section 550 of the Real Property Tax Law - Motion by J. Salka to approve the resolution; second by J. Pinard. Motion unanimously approved.

2. Authorizing the Chairman to Execute an Agreement with the Town of Hamilton for Tax Collection – Motion by J. Pinard to approve the resolution; second by J. Salka. Motion unanimously approved.
3. Authorizing the Chairman to Enter Into an Agreement with GHD Consulting Services for Property Evaluation Services (Campbell) – Motion by J. Salka to approve the resolution; second by J. Pinard. Motion unanimously approved.
4. Authorizing the Chairman to Enter Into an Agreement with GHD Consulting Services for Property Evaluation Services (Paul) – Motion by J. Pinard to approve the resolution; second by J. Salka. Motion unanimously approved.
5. Authorizing Acceptance of Grant Award from NYS Office of Children and Family Services to Madison County Sheriff's Office – Motion by J. Salka to approve the resolution; second by J. Pinard. Motion unanimously approved.
6. Authorizing the Modification of the 2016 Adopted County Budget (Office of Emergency Management) – Motion by J. Pinard to approve the resolution; second by J. Salka. Motion unanimously approved.
7. Authorizing the Modification of the 2016 County Budget (Highway) – This Resolution was pulled due to it not having been presented to the Highway, Buildings and Grounds Committee for approval.

V. Preferred Agenda

Motion by J. Pinard to include resolution numbers 1 & 2 on the Finance, Ways and Means Preferred Agenda; second by J. Salka. Motion unanimously approved.

VI. Adjournment

1. The next meeting is scheduled for September 1, 2016 at 9:00 a.m.
2. Motion by J. Salka to adjourn the meeting; second by J. Pinard. Motion unanimously approved. Meeting adjourned at 9:53 a.m.

Respectfully submitted,

Cindy J. Edick
Madison County Treasurer

**Madison County
Analysis of
Sales Tax Receipts**

Actual Sales Tax Receipts

<u>Distribution Date</u>	<u>2015</u>	<u>2016</u>	<u>Increase (Decrease)</u>	<u>%</u>
February 5	\$1,434,464	\$1,387,553	(\$46,911)	(3.27)%
February 16	436,487	355,799	(80,688)	(18.49)%
March 7	1,181,579	1,186,956	5,377	0.46%
March 14	316,093	294,403	(21,690)	(6.86)%
April 6	1,505,818	1,561,540	55,722	3.70%
April 13	882,500	1,252,816	370,316	41.96%
May 6	1,459,979	1,627,976	167,997	11.51%
May 13	353,036	382,230	29,194	8.27%
June 7	1,493,700	1,608,208	114,508	7.67%
June 13	361,225	357,131	(4,094)	(1.13)%
June 30	779,000	892,027	113,027	14.51%
July 1	949,688	927,996	(21,692)	(2.28)%
July 13	1,137,241	831,561	(305,680)	(26.88)%
August 5	1,686,748	1,701,809	15,061	0.89%
August 15	481,905	375,462	(106,443)	(22.09)%
Total	<u>\$14,459,463</u>	<u>\$14,743,467</u>	<u>\$284,004</u>	<u>1.96%</u>

**Madison County
Analysis of
Off Track Betting Revenue**

Annual Revenue

2004	\$194,834	2010	\$143,045
2005	\$250,843	2011	\$ 79,383
2006	\$228,748	2012	\$ 76,249
2007	\$176,283	2013	\$ 66,954
2008	\$149,406	2014	\$ 60,904
2009	\$119,427	2015	\$ 76,408

Year-to-Date Revenue Comparison

<u>thru</u> <u>8/27/15</u>	<u>thru</u> <u>8/27/16</u>	<u>Decrease</u>	<u>Percent</u>
<u>\$42,199</u>	<u>\$39,954</u>	<u>(\$2,245)</u>	<u>(5.32)%</u>

**OTB History
1982 - 2016
as of August 27, 2016**

Source of Funds

Capital District OTB	\$7,594,451
Interest Income thru May 2009	<u>362,433</u>
Total Source of Funds	<u>\$7,956,884</u>

Use of Funds

Contribution to Correctional Facility Capital Project 1987	\$850,000
Transfer to Debt Service-Correctional Facility	6,263,947
Transfer to Public Safety Comm. Upgrade Reserve	799,847
Transfer to Debt Service-Public Safety Comm Upgrade	<u>43,090</u>
Total Use of Funds	<u>\$7,956,884</u>

RESOLUTION NO. 1

AUTHORIZING THE DRINKING WATER ENHANCEMENT GRANT AND MODIFYING THE 2016 BUDGET

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, Resolution 330-15 was approved on September 8, 2015 for a multi-year contract (#C-030108) beginning April 1, 2015 and ending March 31, 2020; and

WHEREAS, this New York State funding is available to Madison County for the contract period of April 1, 2016 through March 31, 2017 in the amount of \$108,745; and

WHEREAS, the majority of this grant covers personnel services and a small portion of Other Than Personal Services (OTPS); and

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

NOW THEREFORE BE IT RESOLVED, that the 2016 Adopted County Budget be modified to increase OTPS as follows:

General Fund

4090 Public Health Environmental

Expense

		<u>From</u>	<u>To</u>
A409040.541004	PWS Enhancement Grant	\$ 3,668	\$ 6,265
	Control Total		<u>\$ 2,597</u>

Revenue

A409040.434020	State Aid Public Water Supply	\$106,403	\$109,000
	Control Total		<u>\$ 2,597</u>

Dated: September 13, 2016

Alexander Stepanski, Chairman
Health and Human Services Committee

John A. Reinhardt, Chairman
Finance Ways and Means Committee

RESOLUTION NO. 2

AUTHORIZING MODIFICATION OF THE 2016 ADOPTED COUNTY BUDGET

WHEREAS, Madison County Public Health Department operates a Child Safety Seat Program; and

WHEREAS, the State of New York Governor's Traffic Safety Committee has funding available and has issued an approval letter as notice to initiate project activity and no contract is required:

Awarding Agency: National Traffic Safety Admin US DOT
Pass-through Agency: State of NY Governor Traffic Safety Committee
Catalog #: 20.600
Program Name: Child Passenger Safety Program
Grant Project#: CPS-2017-Madison Co DOH-00117-(027)
Federal Funds: 100%
Contract Period: October 1, 2016-September 30, 2017
Total Grant Award: \$3,200

WHEREAS, the Board of Health and the Health and Human Services Committee have both reviewed the success of the program and feel it expeditious to continue to be involved in this endeavor;

NOW, THEREFORE BE IT RESOLVED, that the 2016 Adopted County Budget be modified as follows:

General Fund
Public Health Department
4012 Public Health Prevent

<u>Expense</u>	<u>From</u>	<u>To</u>
A401240.541063 Child Safety Seat Program	\$ 6,776	\$ 9,976
Control Total		\$ 3,200

<u>Revenue</u>		
A401240.444013 Fed Aid Child Safety Seat Grant	\$ 5,376	\$ 8,576
Control Total		\$ 3,200

Dated: September 13, 2016

Alexander Stepanski, Chairman
Health and Human Services Committee

John A. Reinhardt, Chairman
Finance Ways and Means Committee

RESOLUTION NO. 3

**AUTHORIZING THE CHAIRMAN TO ENTER INTO
AN AGREEMENT WITH SYSTEMS EAST, INC.**

WHEREAS, the County utilizes customized software applications developed and maintained by Systems East, Inc.; and

WHEREAS, Systems East, Inc. has submitted their proposal for 2017 at a cost of \$18,876.00, which reflects an increase of \$528.00, or approximately 2.9% compared to the prior year; and

WHEREAS, the proposal provides for maintenance, supportive services and web hosting fees, as applicable, for the following software applications:

Delinquent tax collection system
Employee health insurance tracking system
Certificate of residency program

NOW, THEREFORE, BE IT RESOLVED that the Chairman of the Board of Supervisors be, and hereby is, authorized to enter into an agreement with Systems East, Inc., as is on file with the Clerk of the Board of Supervisors.

Dated: September 13, 2016

John A. Reinhardt, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. 4

AUTHORIZING THE MODIFICATION OF THE 2016 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2016 Adopted County Budget be modified as follows:

General Fund

6510 Veteran's Agency

Expense

A651060 541097 Burial Expense

From

To

\$30,000

\$48,000

1990 Contingent Fund

Expense

A199010 544440 Contingent Fund

\$1,082,529

\$1,064,529

Control Totals

\$1,112,529

\$1,112,529

Dated: September 13, 2016

Alexander Stepanski, Chairman
Health & Human Services Committee

John A. Reinhardt, Chairman
Finance, Ways & Means Committee

RESOLUTION NO. 5

AUTHORIZING THE MODIFICATION OF THE 2016 ADOPTED COUNTY BUDGET

BE IT RESOLVED, that the 2016 County Budget be modified as follows:

Modification No. 1

General Fund

1010 Legislative Board

Expense

	<u>From</u>	<u>To</u>
A101010 542106 Success Plan Development	\$-0-	\$48,188

1680 Information Technology

Expense

A168010 542000 Consultant Expense	10,000	5,000
-----------------------------------	--------	-------

6100 Medicaid Expense

Expense

A610060 541082 Medicaid Expense	<u>11,026,596</u>	<u>11,016,596</u>
---------------------------------	-------------------	-------------------

Totals	<u>\$11,036,596</u>	<u>\$11,069,784</u>
--------	---------------------	---------------------

Control Total		<u>\$33,188</u>
---------------	--	-----------------

Revenue

A101010 450325 Transfer from Road Machinery	<u>\$-0-</u>	<u>\$33,188</u>
---	--------------	-----------------

Control Total		<u>\$33,188</u>
---------------	--	-----------------

Road Machinery Fund

5130 Road Machinery Repairs & Expense

Expense

DM513050 548220 Fuel Oil (Diesel)	\$375,000	\$341,812
-----------------------------------	-----------	-----------

DM513050 594215 Transfer to General Fund	<u>-0-</u>	<u>33,188</u>
--	------------	---------------

Control Total	<u>\$375,000</u>	<u>\$375,000</u>
---------------	------------------	------------------

Modification No. 2

General Fund

3110 Sheriff's Office

Expense

	<u>From</u>	<u>To</u>
A311030 528060 Hand Guns	<u>\$-0-</u>	<u>\$6,100</u>

Control Total		<u>\$6,100</u>
---------------	--	----------------

Revenue

A311030 428099 Interfund Revenue - Personnel Equipment (Probation)	\$-0-	\$6,100
Control Total		<u>\$6,100</u>

Modification No. 3

County Road Fund

5112 Construction Projects

Expense

	<u>From</u>	<u>To</u>
D511250 545081 Erieville Rd Culvert	\$162,712	\$112,712
D511250 546007 Miscellaneous Materials	<u>\$150,000</u>	<u>\$200,000</u>
Control Totals	<u>\$312,712</u>	<u>\$312,712</u>

Modification No. 4

General Fund

9061 Hospital & Medical Insurance

Expense

	<u>From</u>	<u>To</u>
A906190 586040 Premium on HMO's	\$875,000	\$792,500
A906190 586105 CanaRx Prescription Expense	15,000	20,000
A906190 586122 Multiplan Out-of-Network Expense	-0-	60,000
A906190 586190 HDHP Deductible Funding	<u>32,500</u>	<u>50,000</u>
Control Totals	<u>\$922,500</u>	<u>\$922,500</u>

Dated: September 13, 2016

John A. Reinhardt, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. 6

AUTHORIZING THE MODIFICATION OF THE 2016 COUNTY BUDGET

BE IT RESOLVED that the 2016 County budget be modified as follows:

Capital Projects Fund

<u>5197 Highway Road & Bridge Capital Projects Expense</u>	<u>From</u>	<u>To</u>
H519750 529022 Valley Mills Rd over Oneida Creek	\$-0-	\$ <u>35,000</u>
Control Total		\$ <u>35,000</u>

Revenue

H519750 450315 Transfer from County Road	\$ <u>2,428,879</u>	\$ <u>2,463,879</u>
Control Total		\$ <u>35,000</u>

County Road Fund

<u>5110 Maintenance of Roads & Bridges Expense</u>		
D511050 549105 Transfer to Capital Projects	\$ <u>593,610</u>	\$ <u>628,610</u>
Control Total		\$ <u>35,000</u>

Fund Balance

D 300599 Budgetary Fund Balance Unreserved	\$ <u>1,975,798</u>	\$ <u>2,010,798</u>
Control Total		\$ <u>35,000</u>

Dated: September 13, 2016

Ronald Bono, Chairman
Highway, Buildings and Grounds
Committee

John A. Reinhardt, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. 7

AUTHORIZING THE MODIFICATION OF THE 2016 COUNTY BUDGET

BE IT RESOLVED that the 2016 County budget be modified as follows:

Capital Projects Fund

5197 Highway Road & Bridge Capital Projects

Expense

	<u>From</u>	<u>To</u>
H519750 529021 S Hamilton Rd HAM 503	\$20,581	\$450,582
Control Total		<u>\$430,001</u>

Revenue

H519750 450315 Transfer from County Road	<u>\$2,463,879</u>	<u>\$2,893,880</u>
Control Total		<u>\$430,001</u>

County Road Fund

5110 Maintenance of Roads & Bridges

Expense

D511050 549105 Transfer to Capital Projects	<u>\$628,610</u>	<u>\$1,058,611</u>
Control Total		<u>\$430,001</u>

Fund Balance

D 300599 Budgetary Fund Balance Unreserved	<u>\$2,010,798</u>	<u>\$2,440,799</u>
Control Total		<u>\$430,001</u>

Dated: September 13, 2016

Ron Bono, Chairman
Highway, Buildings & Grounds
Committee

John A. Reinhardt, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. 8

AUTHORIZING THE CHAIRMAN TO EXECUTE AN AGREEMENT WITH THE TOWN OF LINCOLN FOR TAX COLLECTION

WHEREAS, the Town of Lincoln wishes to have the Madison County Treasurer collect real property taxes for the Town, jointly and concurrently with the tax collecting officer as authorized by Real Property Tax Law §578 (2) (a) and §578 (2) (b); and

WHEREAS, the Madison County Treasurer has the ability and the expertise to collect said real property taxes on behalf of the Town; and

WHEREAS, the county taxpayers will benefit by an expansion of their options to pay their taxes; and

WHEREAS, both the Town and the Madison County Treasurer's office will achieve financial and labor savings by undertaking this shared tax collection service;

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board of Supervisors be and is hereby authorized to enter into an agreement with the Town of Lincoln in the form as is on file with the Clerk of the Board

Dated: September 13, 2016

John A. Reinhardt, Chairman
Finance, Ways and Means Committee

BOND RESOLUTION NO. 9

A RESOLUTION AUTHORIZING RECONSTRUCTION OF THE COURTHOUSE IN AND FOR THE COUNTY OF MADISON, NEW YORK, AT A TOTAL MAXIMUM ESTIMATED COST OF \$20,000,000 AND AUTHORIZING THE ISSUANCE OF \$20,000,000 BONDS TO PAY THE COST THEREOF

WHEREAS, all conditions precedent to the financing of the capital project hereinafter described, including compliance with the provisions of the State Environmental Quality Review Act, have been performed; NOW, THEREFORE, BE IT

RESOLVED by the affirmative vote of not less than two-thirds of the total voting strength of the Board of Supervisors of the County of Madison, New York, as follows:

Section 1. The reconstruction of the Courthouse, including original furnishings, equipment, machinery and apparatus, site improvement and incidental costs, is hereby authorized in and for the County of Madison, New York, at a maximum estimated cost of \$20,000,000.

Section 2. The plan for the financing of the aforesaid purpose is by the issuance of \$20,000,000 bonds of said County, hereby authorized to be issued therefor pursuant to the provisions of the Local Finance Law.

Section 3. It is hereby determined that the period of probable usefulness of the aforesaid specific object or purpose is twenty-five years, pursuant to subdivision 12(a)(1) of paragraph a of Section 11.00 of the Local Finance Law.

Section 4. Subject to the provisions of the Local Finance Law, the power to authorize the issuance of and to sell bond anticipation notes in anticipation of the issuance and sale of the bonds herein authorized, including renewals of such notes, is hereby delegated to the County Treasurer, the chief fiscal officer. Such notes shall be of such terms, form and contents, and shall be sold in such manner, as may be prescribed by said County Treasurer, consistent with the provisions of the Local Finance Law.

Section 5. All other matters except as provided herein relating to the bonds herein authorized including the date, denominations, maturities and interest payment dates, within the limitations prescribed herein and the manner of execution of the same, including the consolidation with other issues, and also the ability to issue bonds with substantially level or declining annual debt service, shall be determined by the County Treasurer, the chief fiscal officer of such County. Such bonds shall contain substantially the recital of validity clause provided for in Section 52.00 of the Local Finance Law, and shall

otherwise be in such form and contain such recitals, in addition to those required by Section 51.00 of the Local Finance Law, as the County Treasurer shall determine consistent with the provisions of the Local Finance Law.

Section 6. The faith and credit of said County of Madison, New York, are hereby irrevocably pledged for the payment of the principal of and interest on such bonds as the same become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such bonds becoming due and payable in such year. To the extent not paid from tipping fees or other revenues, there shall annually be levied on all the taxable real property of said County, a tax sufficient to pay the principal of and interest on such bonds as the same become due and payable.

Section 7. The validity of such bonds and bond anticipation notes may be contested only if:

- 1) Such obligations are authorized for an object or purpose for which said County is not authorized to expend money, or
- 2) The provisions of law which should be complied with as the date of publication of this resolution are not substantially complied with,

and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of such publication, or

- 3) Such obligations are authorized in violation of the provisions of the Constitution.

Section 8. This resolution shall constitute a statement of official intent for purposes of Treasury Regulations Section 1.150-2. Other than as specified in this resolution, no monies are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside with respect to the permanent funding of the object or purpose described herein.

Section 9. This resolution, which takes effect immediately, shall be published in summary form in the official newspaper of said County hereby designated for such purpose, together with a notice of the Clerk of the Board of Supervisors in substantially the form set forth in paragraph a of Section 81.00 of the Local Finance Law.

Dated: September 13, 2016

John A. Reinhardt, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. 10

AUTHORIZING THE MODIFICATION OF THE 2016 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2016 Adopted County Budget be modified as follows:

Capital Projects Fund

1625 Courthouse Renovation

Expense

	<u>From</u>	<u>To</u>
H162510 529802 Engineering Expense	\$-0-	\$1,370,500
H162510 529805 Clerk of the Works Expense	-0-	300,000
H162510 540215 Bond Issuance Expense	-0-	80,000
H162510 542080 Legal Expense	<u>-0-</u>	<u>50,000</u>

Totals \$-0- \$1,800,500

Control Total \$1,800,500

Revenue

H162510 450310 Transfer from General Fund	\$-0-	\$15,625
H162510 457300 Bond Anticipation Notes	<u>-0-</u>	<u>1,784,875</u>

Totals \$-0- \$1,800,500

Control Total \$1,800,500

General Fund

1620 County Buildings

Revenue

A162010 488001 Approp of Bldg Improvements Reserve	\$-0-	<u>\$15,625</u>
--	-------	-----------------

Control Total \$15,625

9950 Transfer to Capital Projects Fund

Expense

A995099 594203 Transfer to Capital Projects Fund	\$-0-	<u>\$15,625</u>
--	-------	-----------------

Control Total \$15,625

Dated: September 13, 2016

Ronald Bono, Chairman
Highway, Buildings & Grounds Committee

John A. Reinhardt, Chairman
Finance, Ways & Means Committee