



MINUTES
WAYS & MEANS COMMITTEE
Thursday, June 16, 2022, 5:30PM
Live Link: <https://youtu.be/8o6onM48jIY>

CALL TO ORDER: By Hon. Hans Pecher, Chair called the meeting to order at 5:30PM

MEMBERS: Legislators James Basile, Elane Daly, Andy Dennison (Vice Chair), Aileen McNabb-Coleman, Chris Petrus, and Mark Strong

OTHERS: Chair of the Legislature David Gould and Legislators Lydia Patti-Ruffini, Heidi Nightengale, Bob Shea, and Brian Muldrow, Finance Director Mary Beth Leeson, HR Administrator Diann Ferris, Real Property Director Jennifer Indelicato, Sheriff Brian Schenck, County Treasurer David Dempsey, Assistant County Attorney Fred Westphal, CIO Tom Bunn, Buildings and Grounds Superintendent Gary Duckett, Mental Health Director Lauren Walsh, Budget Director Lynn Marinelli, Veterans Director Kevin Swab, Planning Director Steve Lynch, and Deputy Clerk of the Legislature Amanda Morgan

MINUTES TO APPROVE: May 19, 2022, Motion by Dennison, 2nd by Petrus, all in favor.

Motion by Strong to approve appointment, 2nd by Petrus, all in favor except Daly.

APPOINTMENTS:

Civil Service Commission

Ryan Foley, 83 VanAnden Street, Auburn, NY 13021 – Term 6/1/22 to 5/31/28

PRESENTATION:

- Lynn Marinelli & Mary Beth Leeson, re: Fuel tax – Attached

DEPARTMENT UPDATES FOR COMMITTEE:

- **Jennifer Indelicato (Real Property) –**
 - Village tax bills and rolls processed for 8 villages levying \$2.03 Million
 - Board of Assessment Review hearings held for Niles, Moravia and Springport
 - BAR changes in all towns have been coming in to be entered and balanced before Final Roll
 - I completed the Fundamentals of Assessment Administration course, which is a 6-day required course for my County Director certification.
 - Transfer documents and deeds prepared for foreclosure parcels approved for sale by the Legislature
 - Online Auction started June 13 will be ending on June 27. The auction includes 41 parcels. Printed catalogs are available in our office.
- **David Dempsey (Treasurer) -**
 - Continued preparing for upcoming Foreclosure auction that is online to the public and takes place on June 13-27, 2022. Collaboration with Real property services has made preparation for this auction possible. There are about 42 properties that will be in the auction.
 - Continued collecting room occupancy tax for the first quarter of 2022 (see attached report – in DropBox).
 - Setting dates with Summerhill and Moravia for meetings to continue open conversations with town boards to help to develop communications between their Tax collection specialists and our county team. This will ensure future collaboration and good will and a county Team approach. Meetings are planned for all towns this calendar year.
 - Met with Shereen Androsko and later met with Chairman Gould regarding the Treasurer’s office transition with the Finance Department.
 - Deputy Treasurer has been reviewing office procedures and processes and updating as needed.
 - Letters for Title Search fees and Default Installment Agreements were mailed with May deadlines for delinquent taxes as well as coordinating with Vanguard Title Services and attorneys for 22-23 foreclosure process.
 - Received additional repurchase funds for foreclosed properties and updated County tax collection system with Repurchased properties from May resolution.
- **Mary Beth Leeson (Finance) –**
 - Our new claims auditor starts June 3, 2022. Our office has begun preparing training documents and will provide most of the training to this individual
 - We have begun review of budget performance, in anticipation of the upcoming budget season

- We continue to work with the treasurer’s office on the workflow related to the segregation of the departments, in an effort to better identify responsibilities and create efficiencies
- We have worked with EMO and Probation on grant funding, to provide assistance with budgeting and claiming
- The audit of the Health Insurance Consortium was presented to the board, with an unmodified audit opinion.
- We are continuing our semi monthly meetings with Purchasing, to review issues identified during the claims audit. Based on the findings, we provide training and resources to departments as necessary. This has helped reduce the number of corrections needed.
- A report of potential sales tax cuts, and their revenue impacts will follow.

● **Diann Ferris (Human Resources/Civil Service) –**

YEAR-TO-DATE COMBINED TRANSACTIONS:

County Departments: 1,386

Total Transactions: 2,147

COUNTY APPLICATIONS:

	2022	2021
Male	49	26
Female	34	41
Non-Binary	0	0
No Response	17	5
White	74	65
Minorities	3	1
Hispanic	3	0
No Response	20	6

TOWN/VLG./SCHOOL DIST. APPLICATIONS:

	2022	2021
Male	12	19
Female	25	22
Non-Binary	1	0
No Response	28	17
White	28	37
Minorities	6	1
Hispanic	2	1
No Response	30	19

EXAM INFORMATION: May 14, 2022

Administrative Assistant, Child Support Enforcement Coordinator, Motor Vehicle Bureau Supervisor, Resource Assistant, Senior Support Investigator

Male	3
Female	21
No Response	0
White	24
Minorities	0
No Response	0

- We are working with various departments on their recruitment and hiring needs;
- We are preparing for the upcoming Union Negotiations;
- We are currently scheduling candidates for the typing portion of the Emergency Services Dispatcher Exam.
- Currently working on several employee and Union issues with Counsel;
- We are continuing to work on several job specifications for submission to NYS for approval;
- Currently working on NYSAC 2022 Salary and Employee Benefit Survey;
- Collaborating on relaunching the employee appreciation and recognition program.

RESOLUTIONS:

WAYS & MEANS:

- 6-22-WM-2 Authorizing the Purchase of Tax-Delinquent Property Owned by Cayuga County. **Motion by Petrus, 2nd by Strong, all in favor.**
- 6-22-WM-1 Authorize Consent to Assignment of Contract - RDS Services, LLC to Assured Partners Global Insurance Services LLC. **Motion by Dennison, 2nd by Daly, all in favor.**
- 6-22-WM-3 **(DRAFT)** Legislature of the County of Cayuga, electing a cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel, in lieu of the percentage rate of such taxes, pursuant to the authority of Article 29 of the Tax Law of the State of New York. **Motion by Dennison, 2nd by Basile. Discussion to invite town representatives to the next Ways & Means Meeting to see the presentation. Motion by Strong to table to next month Ways & Means, 2nd by Dennison, all in favor.**

HEALTH & HUMAN SERVICES:

Motion by Daly to bundle HH 1-6, 2nd by Petrus, all in favor.

- 6-22-HH-1 Authorizing the Chairman of the Legislature and the Public Health Director to Contract with CiTi BOCES for provision of Audiological Services for Children Eligible for 3-5 Services (SED-4410 pre-school special education services).

- 6-22-HH-2 Authorizing the Chairperson of the Legislature and the Public Health Director to extend the Contract with Multiple Service Agencies and Individuals for the Provision of Services for Children Eligible for 3-5 Services (SED-4410 pre-school special education services) and set the rates for provision of such services.
- 6-22-HH-3 Authorize the Chair of the Cayuga County Legislature and the Director of Community Services to enter into contract for part time psychiatric duties at the Community Mental Health Center
- 6-22-HH-4 Authorizing the Commissioner of Social Services to fill a FT Caseworker Position in the Child Welfare Services Unit of the Department of Social Services.
- 6-22-HH-5 Authorization to fill one (1) full-time Account/Clerical Support Staff Position in the Office for the Aging due to pending retirement.
- 6-22-HH-6 Authorizing to Fill Director of the Cayuga County Youth Bureau

End of bundle

GOVERNMENT OPERATIONS:

Motion by Petrus to bundle GO 1-3, 2nd by Dennison, all in favor.

- 6-22-GO-1 Authorizing the Chief Information Officer to create and fill a Senior Computer Systems Technician position in the Cayuga county Information Technology Department
- 6-22-GO-2 Authorizing the Chief Information Officer to fill a Systems Administrator position in the Cayuga County Information Technology Department
- 6-22-GO-3 Authorizing the Chief Information Officer to create and fill a Computer Systems Technician position in the Cayuga County Information Technology Department

End of bundle

- 6-22-GO-4 Authorization to fill a PT driver position in the Veterans Service Agency. **Motion by Dennison, 2nd by Basile, all in favor.**

PLANNING:

Motion by Petrus to bundle PL 1-4, 2nd by Basile, all in favor.

- 6-22-PL-1 Authorizing the signing of a Professional Services Memorandum of Agreement with Anna Feldman to assist the Cayuga County Planning Department in its work to enhance, update and utilize the Soil & Water Assessment Tool (SWAT) Model for the Owasco Lake Watershed Nine Element Plan Implementation Phase
- 6-22-PL-2 Authorizing the submittal of a grant application funding request to the New York State Department of State to make improvements to the Cayuga County Lake Blueway Trail with installation of an ADA-Compliant Kayak Launch at Frontenac Park in Union Springs
- 6-22-PL-3 Authorizing Cayuga County submission of a 2022 CFA Grant application for Emerson Park Priority Projects and Authorizing matching funds allocation and acceptance of grant funds and project activities pending award of New York State CFA Grant funds
- 6-22-PL-4 Authorizing the submittal of a grant application funding request to the New York State Department of State for the Sterling-Fair Haven Community Connection Trail Feasibility Study and Authorizing County ARPA funds for partial grant matching funds

End of bundle

PUBLIC WORKS:

Motion by Dennison to bundle PW 1-6, 2nd by Daly, all in favor.

- 6-22-PW-1 Authorizing the Chair of the Cayuga County Legislature to sign a one-year extension to the agreement for the cleaning of two county buildings the Cayuga County Courthouse and the Historic Post Office
- 6-22-PW-2 Authorizing the Buildings and Grounds Department to hire a Mobile Work Crew Supervisor to fill a vacancy
- 6-22-PW-3 Authorizing the hiring of two (2) PT Laborers to assist with mowing, trimming, snow removal and other labor-intensive functions around county buildings and communication towers
- 6-22-PW-4 Authorization to fill Highway Supervisor position in the County Highway Department

- 6-22-PW-5 Authorization for the Highway to purchase highway equipment #3
- 6-22-PW-6 Resolution to accept a grant from the Fred L. Emerson Foundation in support of public programming at Emerson Park for 2022

End of bundle

JUDICIAL & PUBLIC SAFETY:

Motion by Strong to bundle JP 1-5 & 7-8, 2nd by Petrus, all in favor.

- 6-22-JP-1 Authorization to enter into a contract with Northeast Site and Tower Inc. to remove surplus 911 tower in the Village of Cato. (2/3 Vote)
- 6-22-JP-2 Authorizing the Chairperson of the Legislature to sign a three-year contract renewal with Falso Heating and Air Conditioning for the HVAC system at the back up E-911 center
- 6-22-JP-3 Authorization to fill four full-time vacant Emergency Services Dispatcher Positions and one part-time Emergency Services Dispatcher Position due to resignations.
- 6-22-JP-4 Authorizing the Chair of the Cayuga County Legislature and Cayuga County Sheriff to enter into a contract with FARO Technologies Inc. to purchase a laser 3d crime scene scanner.
- 6-22-JP-5 Authorizing a transfer from the DSS Medicaid account to the Cayuga County Sheriff's Office's Doctors and Hospitals Line to cover inmate medical care
- 6-22-JP-7 Authorize the use of ARPA funds for the Concept Development of the Public Safety Training Center
- 6-22-JP-8 Authorizing the filling of the Director of Emergency Management Services

End of bundle

- 6-22-JP-9 **(Added 6/13/22)** Authorize the use of ARPA funds for the purchase of a Scene Support/Rehab Vehicle. **Motion by Strong, 2nd by Petrus, all in favor.**
- 6-22-JP-6 **(DEFEATED @ Judicial)** Resolution calling for Repeal of NYS Humane Alternatives to Long-Term Solitary Confinement Act ("HALT Act")

Motion by Dennison to adjourn at 6:35PM, 2nd by Strong, all in favor.

Sales Tax Changes

Ways and Means
June 16, 2022



CAYUGA COUNTY
NEW YORK

Changes To Sales Tax On Gasoline/Motor Fuel

- Earliest implementation would be September 1st, 2022
- County would elect to change their percentage rate to a cents-per-gallon method
- Currently the County is charging 4% of the base price
- This change would not affect the City of Auburn since the City has a pre-emption on sales tax



Procedure To Enact Change on Motor Fuel Sales Tax

- Legislature would need to pass a Resolution to elect a cents-per-gallon motor fuel and diesel motor fuel tax
- Certified Resolution would be submitted to New York State prior to July 31st
- The Resolution needs to establish a rate of cents-per-gallon - \$0.08, \$0.12, or \$0.16
- The Resolution can either establish a sunset of the rate or it can be open ended until repealed in the future.



Impact Due To Reduction Of Motor Fuel Sales Tax

Estimated Financial Impact for the quarter 9/1/2022 - 11/30/2022

Sales tax per gallon	Decrease in Sales Tax Revenue	Reduction in allocation to Towns/Villages	Net Effect
\$ 0.08	\$ 435,000.00	\$ 217,500.00	\$ 217,500.00
\$ 0.12	\$ 217,500.00	\$ 108,750.00	\$ 108,750.00
\$ 0.16	\$ 108,750.00	\$ 54,375.00	\$ 54,375.00



Consumer Impact On Reducing Motor Fuel Sales Tax

Consumer Impact	
Tax at 4% on \$4.80/gallon	\$ 0.19
Tax with a \$2 cap	<u>\$ 0.08</u>
Tax Savings/gallon	\$ 0.11
Average # gallons for fillup	<u>16</u>
Average Consumer Savings per fillup	<u><u>\$ 1.79</u></u>



Changes To Home Heating Fuel Sales Tax

- Earliest implementation would be September 1st
- Home Heating Fuel will remain a percentage charge
- Cayuga County is currently charging 4%
- This change would not affect the City of Auburn since the City has a pre-emption on sales tax



Procedure To Enact Change In The Sales Tax On Home Heating Fuel

- Legislature would need to pass a Resolution to elect a reduction or elimination of the home heating fuel sales tax
- Certified Resolution would be submitted to New York State prior to July 31st
- The Resolution needs to establish a percentage rate - 0%, 1%, 2%, or 3%
- The Resolution can also establish a sunset of this rate



Impact On Sales Tax Due To Reduction Of Home Heating Fuel Tax

Annual Financial Impact of Residential Energy Tax Reduction

Sales tax rate	Average Annual Residential Energy Sales	Current Sales Tax	Proposed Sales Tax	Reduction in Sales Tax Revenue	Reduction in allocation to Towns/Villages	Net Effect
0%	\$ 52,204,786.00	\$ 2,088,191.44	\$ -	\$ 2,088,191.44	\$ 1,044,095.72	\$ 1,044,095.72
1%	\$ 52,204,786.00	\$ 2,088,191.44	\$ 522,047.86	\$ 1,566,143.58	\$ 783,071.79	\$ 783,071.79
2%	\$ 52,204,786.00	\$ 2,088,191.44	\$ 1,044,095.72	\$ 1,044,095.72	\$ 522,047.86	\$ 522,047.86
3%	\$ 52,204,786.00	\$ 2,088,191.44	\$ 1,566,143.58	\$ 522,047.86	\$ 261,023.93	\$ 261,023.93

