Finance, Ways and Means Committee

Meeting Minutes
January 27, 2021 9:00 a.m.

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

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

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 December 13, 2021 meeting; seconded by M. Cavanagh. Motion unanimously approved.

II. County Clerk
County Clerk Michael Keville presented the committee with the annual report for the Madison County Clerk's Office for the fiscal year January 1, 2021 to December 31, 2021.

- $1.4 million in mortgage tax was collected for towns, villages and cities and $708,618.53 was retained for Madison County
- Total interest earned for 2021 was $737.54
- Department of Motor Vehicles collected $27.3 million in 2021, of which the county retained $1.6 million, an increase of $300,000 from the prior year. Online transactions for 2021 totaled $1,967,196.77. The county retained $45,748.13 from these transactions.
- Transfer Tax fees collected totaled $1.0 million and the County retained $11,781.00. New York State requires collection of .4% sales tax. With approval of a local resolution by the Board of Supervisors, an additional .4% transfer tax to be collected and retained by Madison County.
- Office of Real Property collected fees of $334,375; an increase from prior year of $24,375.
- NYS Commissioner of Education and Local Government Records Management Fund collected $186,980 for 2021; retaining $9,349 for the County.
- Courts fees collected totaled $342,133.83 for 2021.

Clerk Keville provided a department update for the DMV. He noted that currently business has slowed compared to 2021 possibly due to the shortage of new vehicles. The re-staffing of Clerks in the DMV will be delayed because of this slow down and will be determined based on the civil service test held in March. High density filing system will be installed in March to consolidate records in the basement of the building. A meeting is scheduled for records retention software. New Commercial Driver's License regulations go into effect on February 7th. Included in the regulations is passing mandatory entry-level driver training. The minimum age to obtain a CDL has been lowered to age 18.

III. Finance Director:

Finance Director Lou Anne Randall reported that the Finance department has processed 2021 W-2 and 1099 forms. Director Randall provided an update on Three Plus One investments. Interest earned from June to January on certificate of deposits and money markets was $38,684.22. At a recent meeting with Director Randall, Assistant Director of Finance Keith Lummis and Treasurer Cindy Edick, representatives from Three Plus One recommended investing in treasury bonds rather than certificate of deposit or money markets. Director Randall requested input from the committee.

IV. Treasurer:

Treasurer Cindy Edick informed the committee that the Treasurer's department has been very busy collecting taxes for three towns. There have been a large number of relevied school tax issues that the department has had to resolve. At the end of 2021, Deputy Treasurer Rebecca Marsala provided training for new town tax collectors, clerks and supervisors. Office of the State Comptroller completed their tax cap review with no findings. Towns of Lincoln and Lenox are receiving small water bills from OCWA pertaining to the Clockville water district. It is unknown who is responsible for this liability. The pledged deposit account required for USDA's rural broadband grant has been established. Deputy Marsala and the Real Property department have been working with the towns of Lincoln and Lenox regarding the assessor situation. American Rescue Plan Act reporting is nearly complete and is due at the end of the month.

Treasurer Edick reported final sales tax figures for 2021 exceeded the budget with $36.8 million. This is an increase over 2020 of $5.2 million. Cautious optimism exists due to redistributions prompted by New York State and limited availability of new vehicles for sale.

Treasurer Edick spoke about the increase in the amount of funds the County pays for community college chargebacks each year. Because there is no community college in Madison County, residents that attend out-of-county community colleges can provide certificates of residency to the college and the residency fee responsibility will be transferred from the student to Madison County. The 2021 budget for this expense is nearly exhausted. Madison County has received late billings totaling about $45,000 from Tompkins-Cortland Community College, Mohawk Valley Community College and Herkimer County Community College. The State-imposed deadlines for the colleges to provide invoices for the chargeback billings were previously waived as a result of an Executive Order due to COVID-19. The deadlines were reinstituted when the Executive Order expired in summer 2021. The late billings from the three colleges were received in December 2021 and were well past the deadlines. The consensus of the committee is to not pay the charges billed late to the County and to continue abiding by NYS Law.

V. Resolutions:

1. Real Property Department Approved Fee Schedule.
2. Authorizing the Chairman to enter into an agreement with Fiscal Advisors & Marketing, Inc.
3. Authorizing the refund of 2021 county and town taxes.
4. Authorizing the modification of the 2022 adopted County Budget (Consolidated Highway Program).
5. Authorizing the modification of the 2021 adopted County Budget (Preschool).
6. Authorizing the modification of the 2021 adopted County Budget (Central Postage Expense).
7. Authorizing the modification of the 2021 adopted County Budget (Central Print & Supply Expense).
8. Authorizing the modification of the 2021 adopted County Budget (Central Telephone Expense).
9. Authorize the modification of the 2021 adopted County Budget (Central Garage Expense).
10. Authorizing the modification of the adopted 2022 County Budget (Solid Waste – Cornerstone Engineering Study).
11. Authorizing the modification of the 2022 adopted County Budget (Liability Insurance).
12. Authorizing the modification of the 2022 adopted County Budget (Cowaselon Creek Watershed Fund).
13. Authorizing the modification of the 2022 adopted County Budget (ARPA).

C. Moses made a motion to review and approve resolutions 1-13; seconded by M. Cavanagh. The motion to approve all resolutions was unanimously approved.

VI. Preferred Agenda:
A motion was made by C. Moses to include resolutions 1, 2, 3, 6, 7, 8, and 9 on the Preferred Agenda. This motion was seconded by M. Cavanagh. Motion unanimously approved.

VII. Other Committee Business:
Two resolutions were brought to the committee for approval that were not in the agenda.

1. Directing the County Attorney's Office to draft legislation to allow Madison County to impose an additional real estate transfer tax in Madison County.
   C. Moses made a motion to approve this resolution; seconded by J. Cunningham. The motion to approve this resolution was unanimously approved.
2. Authorizing the modification of the 2022 Adopted County Budget to move forward with project at Delphi Falls.
   J. Becker made a motion to approve this resolution; seconded by M. Cavanagh. The motion to approve this resolution was unanimously approved.

VIII. Next Meeting: February 24, 2022

IX. Adjournment:
The Committee adjourned at 10:10 a.m. on the motion of C. Moses; seconded by M. Roberts. Motion unanimously approved.

Respectfully submitted by Heidi LaSalle on behalf of Chairman Matt Roberts approved on February 24, 2022.