Finance, Ways and Means Committee

Meeting Minutes
January 26, 2023 9:00 a.m.

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

OTHERS PRESENT:
Lou Anne Randall, Finance Director
Keith Lummis, Assistant Director of Finance
Cindy Edick, Treasurer
Rebecca Marsala, Deputy Treasurer
Ryan Chaires, Deputy Treasurer
Emily Burns, Clerk to the Board
Tina Wayland-Smith, County Attorney
Delaney Livermore, Intern – County Attorney's Office
Mark Scimone, County Administrator
Jenna, Illingworth, EMS Coordinator
Samantha Field, Public Information Officer

A quorum being present, Chairman Matt Roberts called the meeting to order at 9:00 a.m. in the Supervisors Chambers.

I. *Approval of Minutes:*
Motion by J. Pinard to approve the minutes of the November 22, 2022 meeting; seconded by M. During. Motion unanimously approved.

II. *Finance/Payroll:*
Director of Finance Lou Anne Randall reported that the transition from MUNIS to EERPS is complete. . Payroll department is back to full staff. Both Finance and Payroll have been working diligently to complete year end tasks including the printing of W-2's, ACA and 1099 tax forms. Included in today's agenda is the 2023 agreement with Bonadio for the audit of 2022.

III. *Treasurer:*
Deputy Treasurer Rebecca Marsala updated the Committee with recent New York State legislation for exempt volunteer firefighters and ambulance workers who are provided a 10% property tax exemption. Currently there are seven taxpayers in the County that get the exemption. Data is being gathered to determine the cost of this exemption to the County. Those volunteers that qualify are eligible for either the property tax exemption or the $200 credit on their NYS income taxes.

Deputy Marsala also spoke about the revisions made to the limitations on 50% reduction exemptions for senior citizens. If Madison County increases the annual income by $10,000, most senior residence will fall into the 50% exemption.

Deputy Marsala reviewed the resolution presented in the agenda for the designation to approve the New York State Real Property Tax Law correction for errors less than $2,500. This resolution, renewed on an annual basis, is intended to streamline the correction process and to minimize the number of resolutions for corrections. Most corrections fall under the $2,500 limit. The only exception would be a court ordered reduction in assessment which could be higher than this limit.

Treasurer Cindy Edick commended her department for accurately processing and balancing the numerous tax payments received on a daily basis. ARPA reporting is in draft form and will be submitted as soon as 2022 is finalized. Sales tax distributions for 2022 ended at $39.2 million; an increase of $2.3 million (6.29%) from 2021. Forty percent of sales tax is distributed to local towns and villages.

IV. *Resolutions:*

1. Authorizing the modification of the 2023 adopted County budget (4308 Mental Health).
2. Authorizing the modification of the 2023 Adopted County budget (4220 Narcotics Addiction Control).
3. Authorizing the modification of the 2023 adopted County budget (4311 Mental Health School Clinics).
4. Authorizing the modification of the 2023 adopted County budget (3150 Sheriff-Correctional Facility).
5. Authorizing the modification of the 2023 adopted county budget (3410 Office of Emergency Management).
6. Authorizing the Chairman to enter into an agreement with Bonadio & Co. for auditing services.
7. Authorizing the Chairman to enter into and agreement with Community Action Program for Madison County, Inc. and to modify the 2023 adopted County Budget.
8. Authorizing the modification of the 2023 adopted budget (6010 Safe Harbor).
9. Authorizing the Chairman to execute a contract (BRIDGES) and modifying the 2023 adopted County budget (4220 Narcotics Addiction Control).
10. Authorizing the Chairman to accept grant funds with the US Department of Justice – Small, Rural, and Tribal Body Worn Camera Program Grant and modifying the 2023 County Budget (3110 Sheriff's Office).
11. Authorization for the officials designated to approve the New York State Real Property Tax Law correction of errors less than $2,500.

P. Walrod made a motion to review and approve resolution 1-11; seconded by J. Pinard. The Committee unanimously voted on and approved all resolutions.

V. *Preferred Agenda:*

It was the consensus of the Finance Committee to allow any eligible resolution from today's meeting to be added to the preferred agenda. All resolutions were voted on and approved by the Committee.

VI. *Other Committee Business:*

County Attorney Tina Wayland-Smith noted updates to requirements for Notaries Public. Effective January 25, 2023, Notaries Public are required to keep a journal, which is retained for ten years, of all in-person and electronic notarial acts performed. The journal for in-person services is extensive and must include the date; name and address of individuals needing this service; number and types of notarial services provided; types of credential used to identify the principal; and the verification procedures used for any personal appearance before the notary public. The electronic notary journal must include the same as in-person notarial services as well as the identification of the communication technology used and an actual audio or video recording of the act.

VII. *Executive Session*

A motion was made by P. Walrod at 9:20 a.m. to go into executive session for the purpose to discuss the financial history of particular corporations pursuant to Public Officers Law 105 (1)(f).

Motion made by M. During to exit Executive session at 9:50 a.m.; seconded by R. Winn.

VIII. *Next Meeting:* February 23, 2023

IX. *Adjournment:*

The Committee adjourned at 9:53 a.m. on the motion of P. Walrod; seconded by J. Pinard. Motion unanimously approved.

Respectfully submitted by Heidi LaSalle on behalf of Chairman Matthew Roberts approved on February 23, 2023.