Finance, Ways and Means Committee

Meeting Minutes
October 28, 2021 9:00 a.m.

PRESENT: Chairwoman Yvonne Nirelli
Vice Chairman Cliff Moses
Supervisor Mary Cavanagh via Zoom
Supervisor Matt Roberts
Supervisor Jim Cunningham

OTHERS PRESENT: Finance Director Lou Anne Randall
County Clerk Michael Keville
County Attorney Tina Wayland-Smith
Treasurer Cindy Edick
Public Information Officer Samantha Field
County Administrator Mark Scimone
Director of Emergency Management Services Dan Degear
Assistant Director of Finance Keith Lummis
Ryan Coe, Public Information Specialist

A quorum being present, Chairwoman Yvonne Nirelli called the meeting to order at 9:00 a.m. in the Supervisors Chambers.

I. Approval of Minutes:
Motion by M. Roberts to approve the minutes of the September 30, 2021 meeting; seconded by J. Cunningham. Motion unanimously approved.

II. County Clerk
County Clerk Michael Keville reported that mortgage tax for towns and villages increased by 36% for the month of October and 51% YTD. The current total is 1.2 million. County mortgage tax collected was $61,000 for October and $600,000 YTD. There is no change for DMV when comparing totals for October 2019 to October 2021. Department of Motor Vehicle YTD revenue increased to $1.4 million; an increase of 27% compared to 2019. Totals are expected to finish lower partly due to new vehicle supply chain issues. Reporting fees increased 25% to 50,000 from 40,000 in 2019 for the month of October. Year to date recording fees increased 33% from $385,000 to $510,000.

Flooding still exists in the basement of the County Office Building in the storage area. Director of Public Facilities John Regan continues to monitor the problem and has a plan to remedy it.

Permanently retained documents for all county departments will soon be scanned through an indexing software program. Paper records will then be disposed of and departments will be able to access needed documents digitally. Back scanning will be done at a later time. Pistol Permit records have existed digitally for over three years in the County, but destruction of the paper records has not been approved yet, which would allow digital work flow only, significantly improving the efficiency of processing permits and amendments. Approval has now been achieved for this modernization and steps are being taken to create the appropriate access to the digital files by Court staff and the sheriff's office.

County Historian Matt Urtz will be hosting grant funded educational training for Madison County history, which will bring the County several thousand dollars in revenue over the next three years.

Significant property value increases were implemented in several towns because of a reevaluation done in 2020. This will affect the sales tax distribution of all towns and villages within the county.

DMV extended hours have been widely accepted. Reevaluation will be done at the end of November to decide if these hours will continue into 2022. Invitations for advertising on the county DMV TV will be sent out soon.

Central processing for registration renewals will be directed to Madison County rather than Utica for Madison County residents in 2022, at the direction of the Commissioner of NYS DMV, following a lobbying effort by the Clerk's Association. The Department of Motor Vehicle Commissioner is considering an increase in DMV retention percentage from 12.7% to 15% in 2022, possibly including internet renewals.

Fraud prevention service for deed and mortgage transactions is available on County Clerk website. There is no fee for this email service.

Clerk Keville thanked the committee and board of supervisors for their support in making the Wampsville DMV so successful during these unprecedented times.

III. Finance Director:

Finance Director Lou Anne Randall, Treasurer Cindy Edick and Director of Emergency Management Services Dan Degear have been working together on the coordination of the COVID-19 FEMA Grant. Director Degear informed the committee of the difficulties in working with both state and federal representatives regarding this grant. Communication with specific representatives as well as constantly changing criteria seem to be making the process especially difficult. Many expenses that were originally thought to be reimbursed, specifically in the IT area, are not reimbursable. Many hours have already been put into this process with no guarantee what funds will be reimbursed to the county. Director Degear agreed to continue with the grant process but was unsure at what point it is worth continuing.

Five fraudulent payroll checks were stopped by Positive Pay; an automated fraud protection tool utilized by the county. Currently the fraudulent attempts have ended and luckily the county did not take a loss related to these attempts.

Seven million dollars was transferred to a money market at Signature Bank as recommended by Three + One. Three + One looks forward to adding to the counties investment portfolio soon.

IV. Treasurer:

Treasurer Cindy Edick reported that funding of the Clockville water district is being finalized. The Preliminary Official Statement is complete and will be returned to Fiscal Advisors today. The funding for Rural Broadband project is moving forward but was slowed up because of the USDA's Deposit Account Control Agreement and the Pledged Deposit Account.

The Treasurer's department is organizing estimated PILOT revenue agreements and schedules for a review of the 2022 tax cap formula planned by the Office of the New York State Comptroller. The department is also collecting unpaid village taxes and next moth collection of school taxes will commence.

Real Property Director Rebecca Marsala continues to wrap up the 2021 land auction. The Clerk's Office has been instrumental in processing deeds related to the sale. Real Property is also preparing for 2022 tax bills and helping towns with estimates.

Treasurers department is collecting unpaid village taxes and will collect school taxes next month. Becky continues to wrap up the 2021 land auction with communications and journal entries. The Clerk's office was instrumental in this process by processing deed related transactions. Real property is preparing for 2022 tax bills. Help towns with estimates.

Treasurer Edick provided an update on the 2022 Budget:

- There will be a 0 percent tax increase in tax levy. $41670000.
- Still awaiting information on health insurance and omitted taxes from tax assessors.
- The 2022 tax levy is $41,670,000. The average rate would decrease from $9.48/thousand in 2021 to $9.14/thousand in 2022. The difference is .34/thousand but will vary depending on the equalization rate.

- Taxes went from $4 billion in 2021 to $4.2 billion 2022. The overall increase of $113 million in taxable value.
- Medicaid weekly share is decreasing by about $500,000.
- DSS is requesting to increase 2022 budget for software expenses of $100,000.
- Mental Health reviewed their budget and found some additional revenue from the clinic.
- Leased vehicles total is $1.2 million dollars for the county. $500,000 of reserve funds and the sale of older vehicles is expected to offset the cost of the lease. The lease schedule will drive this process but is hard to predict.
- Last several years we have been appropriating 300,000 in fleet insurance reserve. Appropriations for 2022 is $150,000 because of the reserve balance decreasing to 1 million dollars.
- Proposing to use $1,034,000 from Host Community Fund Balance and will take one-time non-recurring items out and fund with Host Community funds.
- Sales tax initially had been budged at 32 million in 2022 but looking at things again proposing 33 million for sales tax net of AIM and Distressed hospital fund. 2019 actual sales tax was $30.5 million. Actual sales tax for 2020 31.7 million to date. 2021 27.81 sales tax was up 18% compared to last year. . This year will probably be about 37-38 million dollar range.
- For the Fund Balance, 2021 $3.8 million was appropriated less than what there was previously used. In 2019 $5.6 million was budged and 2020 was $6.7 million. This year sales tax has been positive and 2021 budget was decreased. This will increase fund balance. At the end of 2019, unexpended surplus was $10.6 million (9.4%). In 2020 $15 million (14%) unexpended surplus. End of 2021 definitely for sure than at the end of 2020 may be in the 16% range. It was helpful to have the policy amended to 5-20% vs 5-15%. Probably above 15 by 2021 close. It is expected that when books are closed for 2021 appropriation of fund balance will probably be a little over 15%.
- Not for Profit agencies were left at prior years balances for 2022 budget.

V. Resolutions:

1. Accepting tentative budget as filed by the Budget Officer.
2. Appointing a committee to review the 2022 tentative budget.
3. Authorizing public hearing on the tentative county budget.
4. Authorizing public hearing on the tentative county budget for fiscal year 2022
5. Authorizing public hearing on the tentative budget for Clockville Water District for 2022.
6. Levying unpaid central school district taxes
7. Levying unpaid village taxes.
8. Adopting budgets for the county of Madison for fiscal year 2022.
9. Appropriation for conduct of county government for fiscal year 2022.
10. Appropriation for conduct of county government for fiscal year 2022
11. Authorizing the county chairman and the clerk to the board of Supervisors to Sign, seal and deliver tax warrants for fiscal year 2022.
12. Authorizing the chairman to enter into agreements with abstract Companies for 2022
13. Authorizing the chairman to enter into an agreement with New York Archives Partnership Trust
14. Authorizing the Chairman to enter into an agreement with Henderson Johnson
15. Authorizing the modification of the 2021 adopted county budget (Foster Care).
16. Authorizing the Chairman to execute contract modifications and budget modifications to the 2021 adopted county budgets (Mental Health State Aid).
17. Authorizing the Chairman to accept grant funds with the NYS STOP DWI Foundation and modifying the 2021 county budget – STOP DWI Statewide High Visibility Engagement Campaign
18. Authorizing acceptance of grant award from NYS Office of Children and family services to Madison County Sheriff's Office for Madison County Children's Advocacy Center and modification of the 2021 adopted county budget.
19. Authorizing participation in a state grant and the modification of the 2021 county budget (1174 Public Defender) (ILS)
20. Authorizing the modification of the 2021 adopted county budget (1174 Public Defender) (ILS Year 2)
21. Authorizing a broadband project in and for the County of Madison New York at a Maximum estimated cost of $16,013,254 and authorizing the issuance of $3,385,387 bonds to pay part of the cost thereof

22. Authorizing the modification of the 2021 adopted county budget (4989 County EMS Program – ARPA)
23. Authorizing the disbursement GAP Elimination Funds to Madison County Towns and villages
24. Approval Mortgage Tax Report Fall 2021.

C. Moses made a motion to review and approve resolutions 1-24; seconded by M. Roberts. The motion to approve all resolutions was unanimously approved.

VI. Preferred Agenda:
A motion was made by C. Moses to include resolutions 1 -14, 23 and 24 on the Preferred Agenda. This motion was second by M. Roberts. Motion unanimously approved.

VII. Next Meeting: TBD

I. Adjournment:
The Committee adjourned at 9:48 a.m. on the motion of M. Roberts; seconded by J. Cunningham. Motion unanimously approved.

Respectfully submitted by Heidi LaSalle on behalf of Chairwoman Yvonne Nirelli and approved on November 16, 2021.