

Finance, Ways and Means Committee

Meeting Minutes

August 24, 2023 9:00 a.m.

PRESENT: Chairman Matthew Roberts
Vice Chair Melissa During
Supervisor John Pinard
Supervisor Pete Walrod
Supervisor Ronda Winn (9:10)

OTHERS PRESENT: Cindy Edick, Treasurer
Emily Burns, Clerk to the Board
Tina Wayland-Smith Esq., County Attorney
Samantha Field, Public Information Officer
Michael Keville, County Clerk
Mark Scimone, County Administrator
Kristin Guinto, Confidential Secretary to the Board of Supervisors
Ryan Chaires, Deputy Treasurer
Rebecca Marsala, Deputy Treasurer
Lou Anne Randall, Director of Finance
Melissa Martel-Felton, Esq., Second Assistant County Attorney

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

I. Approval of Minutes:

Motion by P. Walrod to approve the minutes of the July 27, 2023 meeting; seconded by M. During. Motion unanimously approved.

II. Finance/Payroll:

Director of Finance Lou Anne Randall reported that during a recent update, an EERPS glitch, related to new employee NYS withholding tax, occurred. Research revealed that tax was calculated at a higher percentage rate. Director Randall discussed the proposed 2024 Finance Department budget with the Committee. She explained that areas that increased include computer software maintenance because of potential iCloud usage; personal services because of increase in step plan; and telephone and copier expenses due to increased usage. In an effort to protect the County's financial system servers, a cyber-security analysis recommended utilizing the iCloud for storage and increased security. Also included in the 2024 Finance budget is the cost of the creation of a computer software program to assist in calculating compensated absences.

III. Treasurer:

Treasurer Cindy Edick shared the following with the Committee.

Department Updates:

- Real Property has been challenged with envelope stuffing and warrant changes while processing school tax bills for 18 districts.
- Treasurer Edick noted that social security numbers will be eliminated from the New York State Community College Certificate of Residency forms as a point of reference.
- There has been an increase in the number of people registering for the occupancy tax in Madison County.
- Two fraudulent tax payments have been received; both have been resolved.
- Investments include \$42.2 million in T-Notes and \$18.8 million in NYMUNY Trust accounts currently.
- All ARPA funds have been allocated as revenue loss
- Involvement in 10 open estates and 7 letters of administration.
- The wait for grant funds for Clockville Water District continues with the search for bond options
- Sales tax has increased by 6.3% from 2022.
- Currently there is no Contingent Fund Balance for 2023. This is normal for this time of year

2024 Budget Summary:

An overall increase in net revenue of \$110,362 for Treasurer's.

- Decrease in personal services and FICA expense of \$80,187.
- Increase in interest and investment earnings of \$75,000.
- Decrease of \$40,000 in revenue from interest & penalties from property taxes.
- Decrease in revenue from miscellaneous fees of \$5,000.

An overall increase in net cost of \$65,691 for Real Property.

- Increase in personal services and FICA expense of \$52,476.
- Increase in computer software maintenance expense of \$7,000.
- Increase in office supplies of \$3,500.
- Increase in postage expense of \$1,800.

General 2024 budget updates.

- Overall increase in net cost of \$200. For Sheriff's security services for Tax Advertising & Expense.
- Sales and use tax is increased by \$2 million which will be evaluated and revised if warranted.
- Community College Tuition increased by \$25,000.
- Contribution from General Fund decreased by \$16,816 primarily due to increase in OTB revenue and decrease in state aid for Courthouse interest expense.

Deputy Treasurer Rebecca Marsala, with confirmation from Second Assistant County Attorney Melissa Martel-Felton, reported that the Governor has still not signed the moratorium related to property tax foreclosures that expires June 30, 2024. There is no guidance on how to move forward or distribute funds. Proceedings are currently on hold until next year when statutes should be in place and administrative costs are defined. Currently there are 38 properties from 2021 eligible for an auction if the moratorium is lifted.

Treasurer Edick led a discussion on the background and function of the real property tax collection process for the Town of Hamilton. Since 2014 the Treasurer's Office has efficiently collected the Town & County real property taxes as a service to tax payers. Two dollars notice fee per property is retained by the County. The current Town of Hamilton Tax Collector is asking why the parcels need to be marked paid on the tax roll books. The collector would prefer to provide a report showing tax payments. According to Department of Law's research on this topic, the tax collectors receipt method is acceptable. However, stamping the receipt in the tax roll, a permanent record, is time saving and more accurate in future research processes. The Finance Committee agreed that the receipt should be stamped on the tax roll for accuracy as well as uniformity.

IV. County Clerk:

County Clerk Michael Keville shared the following figures for August 2023 for the Clerk's Office:

DMV:

MTD	\$ 93,160	5.6% Decrease	8/23/23
YTD	\$960,470	1.9% Gain	1/1-8/23/23

Recording

MTD	\$ 36,618	2.4% Gain	8/23/23
YTD	\$323,099	10.7% Decrease	8/23/23

Transfer Tax

MTD New	\$74,776
YTD Local transfer Tax	\$437,842

Mortgage Tax

YTD 2023	\$303,638	31.7% Decrease
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<u>Interest Earned</u> at BNY MUNI Trust	\$21,306
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Clerk Keville conveyed that Records Management continues to streamline pistol permit records with a goal to eliminate shelving in Clerk's Office. Clerk Keville informed the Committee of a new NYS law where insurance companies must begin adding supplemental spousal coverage to plans for all drivers including single drivers. Two

full time clerks will begin in early September in the Clerk's Office. More portable panels for Madison County History will be in use soon. While still fulfilling the required 37.50 hours per week for Madison County, Clerk Keville will be teaching one class per day at a local high school, allowing students to meet specific graduation requirements. Clerk Keville reviewed the department's proposed 2024 budget with the Committee. Due to the uncertainty of interest rates and changes by NYS in the retention rates dropping from 12.7% to 10.75 for all in office transactions, revenue for the DMV and Clerk's Offices is budgeted less for 2024 than 2023. Because of increases in personal services and new service contracts, expenses are expected to be higher in 2024 than 2023. An APP for Madison County is being considered to provide ease for departmental transactions.

Resolutions:

1. Adopting Local Law No. 3 for the year 2023.
2. Authorizing the modification of the 2023 adopted County budget (5110 Maintain. Roads and Bridges).
3. Authorizing the modification of the 2023 adopted County budget (2961 EI Services).
4. Authorizing the modification of the 2023 adopted County budget (1620 County Buildings HSB).
5. Authorizing the modification of the 2023 adopted County budget (1420 County Attorney).
6. Modifying the 2023 budget for Indoor Radon Grant Renewal (4090 Public Health Environmental).
7. Authorizing the Modification of the 2023 adopted County budget (1430 Personnel & Civil Service).
8. Authorizing the modification of the 2023 adopted County budget (3110 Sheriff's).
9. Authorizing the modification of the 2023 adopted County budget (3110 Sheriff's).
10. Authorizing the modification of the 2023 adopted County budget (1171 Public Defender Grant No. 9 Extension).
11. Authorizing the modification of the 2023 adopted County budget (1171 Public Defender Grant No. 10).
12. Authorizing the modification of the 2023 adopted County budget (1171 Public Defender Grant No. 11).
13. Authorizing the modification of the 2023 adopted County budget (1171 Public Defender Grant No. 12).
14. Authorizing the modification of the 2023 adopted County budget (1172 CAFA 4).
15. Authorizing the modification of the 2023 adopted County budget (5110 Maintain. Roads & Bridges).
16. Authorizing the modification of the 2023 adopted County budget (1325 Treasurer).
17. Authorizing the Chairman to accept funds from the NYS Governor's Safety Committee and modifying the 2023 adopted County budget.
18. Authorizing the chairman to execute a contract and modifying the 2023 adopted County budget (MH – Stoneleigh Housing RFP).
19. Authorizing the modification of the 2023 adopted County budget (Clockville Water District).
20. Authorizing the Chairman to execute a contract and modifying the 2023 adopted County budget (MH – Chenango Court Management).

P. Walrod made a motion to review and approve resolution 1-20; 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 resolutions from today's meeting to be added to the preferred agenda. All resolutions were voted on and approved by the Committee.

VI. Next Meeting: September 28, 2023

VII. Adjournment:

The Committee adjourned at 10:20 a.m. on the motion of M. During seconded by J. Pinard. Motion unanimously approved.

Respectfully submitted by Heidi LaSalle on behalf of Chairman Matthew Roberts approved on September 28, 2023.