

MADISON COUNTY FINANCE WAYS AND MEANS COMMITTEE

Meeting Agenda - Thursday, August 29, 2024

Call Meeting to Order

PRESENT:

Supervisor During, Supervisor Corbin, Supervisor Winn

OTHERS PRESENT:

County Attorney Tina Wayland-Smith, Second Assistant County Attorney Melissa Felton, County Clerk Mike Keville, Board Clerk Emily Burns, BOS Conf. Secretary Jennifer Keville, Treasurer Cindy Edick, Finance Director Lou Anne Randall, PIO Samantha Field, Chairman Cunningham, Vice Chairman Walrod, Supervisor Pinard, County Administrator Mark Scimone, Chief Assistant District Attorney Robert Mascari, Supervisor Daviau.

A quorum being present, Chairwoman Melissa During called the meeting to order at 9:02AM in the Supervisors Chambers.

Approval of Minutes

1. 7/25/2024 DRAFT Meeting Minutes

On motion by Supervisor Corbin, seconded by Supervisor Winn, the motion was made to approve the July 25, 2024 draft minutes. The motion was passed.

Finance/Payroll

Lou Anne Randall, Finance Director

1. 2025 Budget Proposal

Director Randall presented the proposed budget for the Finance Department for 2025.

Key Budget Increases:

- Internal revenue sources for telephone and copier costs.
- Personal services with the addition of an assistant payroll manager (due to the retirement of the current payroll manager) and step-up of Payroll Specialist 1 to 2 (as the AO2 will retire next June with 25 years of service).
- A minor increase of 0.9% to cover contract-related costs.

2. 2023 Audit and AUP Bonadio Final Reports

Director Randall presented the 2023 Audit and AUP Bonadio Final Reports.

Audit Key Points:

1. The Director and Assistant Director must not sign off on their own adjusting entries. This issue occurred only once and will not occur again.
2. The Treasurer's office needs to formally document its process for estimating uncollected property tax receivables.
3. The County Clerk's accounts should be periodically reconciled to ensure accurate financial reporting.
4. The County should develop a process to account for pending litigation and assess any probable and measurable losses for recording as liabilities in the government-wide financial statements. Director Randall will be coordinating with the County Attorney and Treasurer.
5. Grant Policy: The Finance and Purchasing Departments have worked on revising the Grant Policy, which has been reviewed by the Attorneys and will be presented at the GOC Meeting.

Treasurer Edick added that the county has achieved a score of 90 in three+one's rating system for the first time, a goal the Finance and Treasurer's offices have been working toward. The new target is to achieve a score of 90 or better for the next three straight quarters. Currently, only about 0.5% of public funds are not generating income for the county.

Treasurer/Budget Officer

Cindy Edick, Treasurer

1. Sales Tax Report

Treasurer Edick reported that, through August, tax revenue for the year is \$237,000 ahead of 2023, which is an increase of just over 1%.

2. 2025 Budget Summary

Treasurer Edick provided an overview of the current financial status and activities under her purview.

2025 Budget Summary vs 2024 Original:

- Treasurer - Net positive of \$11,000 to the County
- Sales & Use Tax - Proposing an increase of \$1.4 million, aligning with current year's rate
- General Gov't Support, Other - Increase of \$20,000 for Mortgage Tax Expense retained by the County
- Contingent Fund - Increase of \$238,101 for contract expirations and unplanned expenses
- Community College Tuition - Increased expense of \$250,000 for chargeback billings
- Contribution to Other Funds - Increased expense of \$422,000, mainly for highway debt service
- Non-Departmental Revenue - Increased revenue of \$1,021,755 - reflecting Real Property Tax increase (within tax cap) and decrease in tobacco revenue
- Total Revenue Increase of \$1,502,725

3. 2025 Budget Detail

Treasurer Edick provided the projected 2025 Operating Budget. Any questions regarding the budget can be directed to the treasurer at any time.

4. Tax Cap Estimate

Treasurer Edick presented the estimated tax cap calculation for 2025, indicating a potential County Tax Levy increase of \$1.27 million, which represents a 2.7% hike, should the levy be raised to the cap.

Real Property Tax Services

1. 2025 Budget

Treasurer Edick presented the proposed budget for the Real Property Department for 2025.

Key Budget Increases:

- Computer Software Maintenance - Increase of \$37,000 to cover software for database management of property cards and deed transfers for all county parcels. The vendor proposal will be reviewed to identify potential cost reductions.

County Clerk's Office / DMV

Mike Keville - County Clerk

August 2024 Clerk Report:

The Numbers:

DMV

Month to Date - \$107,661.47; 5% DECREASE

Recording Clerk

Month to Date - \$54,879.5; 20% INCREASE
Mortgage Tax - \$50,525.00; 4% INCREASE
Transfer Tax - \$103,192.00; 3% INCREASE

Records Management - The agenda packet includes a resolution to approve the Request for Proposals (RFP) for archival management software.

DMV - This weekend, an estimated 33,000 New Yorkers with identity documents in multiple states, including New York, will be impacted by a significant change. New York has aligned with the majority of the country by permitting only one identity document.. The state's projection for our overall DMV retention is strong for next year.

Clerk's Office - The PRIA Conference was phenomenal. The topics included Title Fraud, using AI and Block-chain technology in the Real Estate industry, the new laws in NY restricting public records online. We also gathered good information on the new Transfer on Death Deeds and how other states handle them. I expect our Association will be taking a lead role in petitioning the legislature to "finish the job" as it relates to these instruments.

Historian - Matt Urtz is working on his second book, which focuses on fires throughout Madison County, aiming to complete it by the end of the year.

MCMCA - The meeting was positive. However, I would have preferred greater participation, as only about 7 or 8 of the 25 eligible municipalities were in attendance. For our next meeting we will try to bring in a state agency to give a workshop on Open Meetings and FOIL.

1. 2025 Budget Proposal

County Clerk Keville presented the proposed budgets for the Records Management, Clerk's Office and DMV for 2025:

Key Budget Changes:

- Overall revenue increase of \$5000 over last year for the County
- Records Management - Personal Services Part-time - Increase of \$9000 to cover hiring of a summer intern for a scanning project.
- Records Management - Index Software - Increase of \$16,100, now separated from the County Clerk's budget for 2025.

Resolutions

1. Authorizing an Increase of the Mortgage Tax Expense for 2025
2. Authorizing Chairman to Enter Into an Agreement with Info Quick Solutions Inc. for Archival Records Software
3. Authorizing the Chairman to Enter Into an Agreement with Venesky & Company
4. Authorizing the Modification of the 2024 Adopted County Budget- Canastota Expansion
5. Authorizing the Modification of the 2024 Adopted County Budget-HWY ROOF REPAIR
6. Authorizing the Modification of the 2024 Adopted County Budget - MH State Aid
7. Authorizing the Modification of the 2024 Budget - Indoor Radon Grant Renewal

8. Authorizing the Modification of the 2024 Adopted County Budget - OCFS
9. Authorizing the Modification of the 2024 Adopted County Budget-3rd Family Defense Quality Improvement and Caseload Reduction
10. Authorizing Acceptance of a State Grant and the Modification of the 2024 Adopted County Budget - Aid to Defense for Discovery Reform
11. Acknowledging Introduction of Proposed Local Law No. 4 for the Year 2024 and Calling for a Public Hearing (Tax Cap)

On motion by Supervisor Corbin, seconded by Supervisor Winn, the motion was made to review and approve Resolution 1-11. The motion was passed.

Other Committee Business

1. Review Committee Description & Discuss Any Proposed Changes or Corrections

The committee description was reviewed. Any additional suggestions should be submitted via email to the Clerk of the Board of Supervisors, E. Burns.

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.

Next Meeting - September 26, 2024 @ 9:00AM in the Chambers

Adjourn

The Committee adjourned at 10:03 AM on a motion by Loren Corbin, seconded by Ronda Winn. Motion unanimously approved.

Respectfully submitted by Jennifer Keville on behalf of Chairwoman Melissa During.