

Finance, Ways and Means Committee

Meeting Minutes

January 25, 2024 9:00 a.m.

PRESENT: Chairman Matthew Roberts
Vice Chair Melissa During
Supervisor Loren Corbin
Supervisor TJ Stokes
Supervisor Ronda Winn

OTHERS PRESENT: Cindy Edick, Treasurer
Tina Wayland-Smith Esq., County Attorney
Samantha Field, Public Information Officer
Keith Lummis, Assistant Director of Finance
Mary Cavanagh, Supervisor via Zoom
Mike Keville, County Clerk
Ryan Chaires, Deputy Treasurer
Mark Scimone, County Administrator
Karen Richmond, Director of Real Property
Kristin Guinto, Confidential Secretary to the Board
Ava Platt, Intern – County Clerk
Emily Burns, Clerk to the Board
Lou Anne Randall, Director of Finance
Melissa Felton, Second Assistant County Attorney
John Pinard, Chairman Board Of Supervisors
Doug Selby, City Manager of Oneida
Dan Degear, Director of Emergency Management
Lillian Gormley, Intern -EMS

A quorum being present, Chairman Matthew Roberts called the meeting to order at 9:00 a.m. in the Supervisors Chambers. Chairman Roberts encouraged Finance, Ways, and Means Committee meetings to be held with the utmost professionalism in 2024 and beyond.

I. Approval of Minutes:

Motion by M. During to approve the minutes of the December 28th meeting; seconded by R. Winn. Motion unanimously approved.

II. Finance:

Finance Director Lou Anne Randall informed the committee that 1099C forms for Health Care Tax Credit are printed, and the printing of W-s's are in process. The 2023 Deferred Compensation audit is underway. In addition to these tasks, the department is preparing for 2023 year end. Integration of iCloud storage for MUNIS is underway. Director Randall provided Emergency Management financial reports to Supervisor Corbin as requested.

III. Treasurer's:

Treasurer Cindy Edick reported sales tax increase of 6.95% or \$2,724,434 ahead of 2022. \$35 million was budget for 2023 which was surpassed with \$39 million; the highest sales tax receipts in the history of Madison County. County Taxation of internet sales, which began in 2021, seems to be one of the reasons for the increase in sales tax receipts. Mark Scimone added that the State Comptroller anticipates sales tax to flatten over the next 2 to 4 years.

Treasurer Edick shared an outline of her duties with the committee and its new members:

- Budget preparation – including communication with departments regarding budget modifications, setting up new accounts in general ledger.

- Sales Tax monitoring and distribution to towns and villages.
- Verification of tax receipts.
- Daily cash deposits including transfers.
- Monitoring and processing county investments (as of 1/22/2024 \$49 million is invested with rates expected to decrease, locking in funds at higher rates is currently a major focus).
- Reporting and approving disbursements of ARPA funds.
- Debt issuance.
- Administrator of System for Award Management and State Financial System.
- Monthly and annual Court and Trust reporting.
- Abandoned property reporting.
- Distribution of belongings at unattended deaths.
- Administrator of Workers Compensation of municipal pool.

Deputy Treasurer Ryan Chaires informed the committee that the Treasurer's department is busy collecting 2024 property taxes. Resolution No. 14 on today's agenda is presented annually to streamline the process for the reporting and correcting errors less than \$2,500.

Director of Real Property Karin Richmond stated that the department is wrapping up 2024 town and county tax season. Chairman Matt Roberts inquired about future real property auctions. Treasurer Edick responded that details regarding surplus distribution are still not clear for future auctions. More information will be discussed as details become evident.

IV. County Clerk:

County Clerk Michael Keville shared the Madison County Clerk's Annual Report for Fiscal Year 2023.

Highlights include the following:

- Mortgage Tax – 2023 decreased from \$2,485,337 in 2022 to \$1,828,877 in 2023.
- Interest Income – Interest for 2023 increased from \$3,551 in 2022 to \$39,491 in 2023.
- DMV – Motor Vehicle Collection for NYS decreased from \$131,564 in 2022 to \$131,438 in 2023.
- Notary Renewals – Notary fees collected decreased from \$19,055 in 2022 to \$7,875 in 2023.
- Transfer Tax – Transfer Tax Fees Collected increased from \$1,188,347 in 2022 to 1,662,778 in 2023.
- NYS Office of Real Property – NYSORP Fees Collected decreased from \$331,250 in 2022 to \$291,625 in 2023.
- NYS Commissioner of Education and Local Government Records management – Funds collected for 2022 were \$165,640 and decreased to \$141,548 in 2023.
- Clerk of the Supreme Court – Court Fees Collected increased from \$244,898 in 2022 to \$303,654 in 2023.
- Other County Clerk Fees included: copy fees, cover pages, web service IQS, court searches, overages, photo fees, passport and postage fees, pistol permit UCCS, rent, miscellaneous receivables. These fees totaled \$655,502 for 2023.
- Statement of Monies Received and Disbursed
 - Total received was \$24,261,085 for 2023.
 - Total Disbursed included:

County Treasurer-County Revenue	\$3,557,959
County Treasurer for Dispersal	\$924,118
New York State	\$19,779,007

County Clerk Michael Keville reported the following activity for January for the County Clerk's Office.

DMV:

Transactions	7,687; 4.9% increase
Office total:	\$1,053,336; 26.9% decrease due to sales tax change
Sales Tax:	\$347,732; 57.4% decrease
DMV Fee Total;	\$705,603; 12.9% increase

Retention:	\$69,534; 8.2% decrease
<u>Recording</u>	
MTD 2024	\$44,032; 47% Gain
New Transfer tax collected	\$61,142
YTD Mortgage Tax	\$34,500; 70.9% increase
<u>Interest -</u>	\$2,941

A student intern will be assisting with back scanning certificates of conviction and pistol permit files. A Senior MVR Position has been filled internally. Waiting for test results before other MVR positions are filled. Clerks from the County Clerk's Office will work remotely filing documents for court and verifying old mortgage books. The County Clerk is working on contract renewal for EDMS and new archive software for the month of February.

The Madison County Historian will take part in the celebration of Oneida Library's 100th anniversary through a walking tour. Historian Urtz is creating an inventory of commercial buildings 80 years or older in Oneida. He is working with classes in Madison focusing on local history. War Veteran interviews continue and can be viewed on the Madison County Historians Youtube channel. Watch for History Where You Eat to be held at Quacks) Madison), Roadside Inn (Eaton), and the Coalyard Tavern (DeRuyter).

V. Resolutions:

1. Authorizing Chairman to sign contract with a Not-For-Profit organization for 2024 (MCIDA).
2. Authorizing Chairman to sign contract with a Not-For-Profit organization for 2024 (Soil and Water)
3. Authorizing Chairman to sign contract with a Not-For-Profit organization for 2024 (Office for the Aging).
4. Authorizing Chairman to sign contract with a Not-For-Profit organization for 2024 (Multiple Agencies).
5. Authorizing the modification of the 2023 adopted County Budget (7110 Parks).
6. Authorizing the modification of the 2024 adopted County Budget (7146 Youth Programs).
7. Authorizing the modification of the 2024 adopted Budget (6010 DSS Safe Harbor).
8. Authorizing the modification of the 2024 adopted County Budget (1170 Assigned Counsel Program).
9. Authorizing the Chairman to enter into an agreement with the New York State Division of Homeland Security and Emergency Services –FY2023 Statewide Homeland Security Program Grant (SHSP) and modifying the 2024 adopted County Budget.
10. Authorizing the modification of the 2024 adopted County Budget (1171 Public Defender Distribution Grant No. 12).
11. Authorizing the modification of the 2024 adopted County Budget (1171 Public Defender Grant No. 13).
12. Authorizing the Chairman to enter into an agreement with the New York State Division of Homeland Security and Emergency Services –FY2023 Emergency Management Performance Grant (EMPG) and modifying the 2024 adopted County Budget.
13. Authorizing the modification of the 2024 adopted County Budget (1172 CAFA Grant No. 4).
14. Authorizing the officials designated to approve the New York State Real Property Tax Law of errors less than \$2,500.
15. Authorizing the Chairman to enter into an agreement with Fiscal Advisors & Marketing, Inc.

M. During made a motion to review and approve resolutions 1-15; seconded by R. Winn. The Committee unanimously voted on and approved all resolutions.

VI. 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.

VII. Next Meeting: February 22, 2024

VIII. Adjournment:

The Committee adjourned at 10:07 a.m. on the motion of M. During seconded by L. Corbin. Motion unanimously approved.

Respectfully submitted by Heidi LaSalle on behalf of Chairman Matthew Roberts.