

MADISON COUNTY FINANCE WAYS AND MEANS COMMITTEE

Meeting Agenda - Thursday, January 23, 2025

Call Meeting to Order

The Committee convened at 9:03am in the Supervisors Chambers, second floor, County Office Building, Wampsville, NY. All Supervisors were present.

OTHERS PRESENT:

Second Assistant County Attorney Melissa Felton, Chief Assistant District Attorney Bob Mascari, County Attorney Intern, County Clerk Mike Keville, County Clerk Intern, Board Clerk Emily Burns, BOS Conf. Secretary Jennifer Keville, Chairman Cunningham, Treasurer Cindy Edick, Finance Director Lou Anne Randall (zoom), Supervisor Pinard, County Administrator Mark Scimone, Deputy Treasurer Ryan Chaires, Supervisor Vosburg, Director of Emergency Management Dan Degear, Public Information Specialist Ryan Coe, Real Property Director Karin Richmond, Deputy Director of Real Property Mary Dam,

A quorum being present, Chairman Matthew Roberts called the meeting to order at 9:04AM.

Approval of Minutes

1. Draft Minutes 11/15/2024

On motion by Supervisor Corbin, seconded by Supervisor Winn, the motion was made to approve the November 15, 2024 meeting minutes. The motion was passed.

Finance/Payroll

Lou Anne Randall, Finance Director

- **W-2** - forms are done and have been sent out.
- **Payroll Liaison Meeting** - set for next week to discuss time clock issues. Different departments want different types of time clocks. The goal is to find one time clock solution that works for everyone, though this may take time.
- **Year-End** - starting and will fully begin on February 28th.
- **Bonadio Resolution** - covers all services for the year under one contract.
- **ClearGov** - kickoff meeting took place last week; this is the new budget software being used.
- **Position** - currently looking to hire a Budget Analyst. If anyone knows someone who might be interested and qualified, they are encouraged to visit the Human Resources webpage and submit an application.
- **Investment** - Finance and Treasurer's offices are working together and in 2024, they have earned over \$2.6 million through various investments, including CDs, the NY MuniTrust, and treasuries, as part of their work with three+one.

Real Property Tax Services

Ryan Chaires, Deputy Treasurer

- **Tax Collection** - office is busy collecting 2025 Town and County taxes. On Monday alone, over one million dollars were collected.
- **Resolution** - is presented for correction of errors over \$2,500. This is done at the start of each year. Correction of errors under \$2,500 will be handled in this one resolution, while larger errors will be brought to the board for review.

Treasurer/Budget Officer

Cindy Edick, Treasurer

- **Sales Tax** - for 2024, sales tax revenue is a little over 1% lower than 2023, but it's still about \$2.4 million above the 2024 budget of \$39 million. The county will retain about half of this amount.
- **2025 Budget Update** - the sales tax revenue projection has been increased to \$41 million. This change is part of a shift in budget practices to be more realistic and less conservative.

County Clerk's Office / DMV

Mike Keville - County Clerk

- **NYS County Clerks Training** - two weeks ago, we hosted a program where newly elected county clerks had the chance to meet and be mentored by experienced clerks. This was the first time in over ten years that our association organized such an event. The feedback was very positive, and the program was a great success.
- **DMV Updates** - new DMV supervisor started on January 1. She visited Jefferson County to meet with their DMV finance staff and learn different ways of handling the role. A new Motor Vehicle Representative will start on February 3, 2025. January has been a very busy month for the DMV, with a 5% increase in activity. The annual DMV report will be ready for the February meeting. Preliminary numbers show a 9.75% increase in transactions from 2023 to 2024. Although transactions are up, there is still an expected 1.5% decrease in total retention due to the state's new formula.
- **Recording Updates** - January has been slow for the recording side of the office. Transfer and mortgage tax are down compared to last year.

Resolutions

1. Authorizing Chairman to Sign Contract with a Not-for-profit Organization for 2025 (MCIDA)
2. Authorizing Chairman to Sign Contract with a Not-for-profit Organization for 2025 (Madison County Soil & Water)
3. Authorizing Chairman to Sign Contract with a Not-for-profit Organization for 2025 (Office for the Aging)
4. Authorizing Chairman to Sign Contracts with Not-For-Profit Organizations for 2025 (Various)
5. Authorizing the Chairman to Enter into an Agreement with Bonadio & Co., LLP for Auditing Services
6. Authorization for the Officials Designated to Approve the New York State Real Property Tax Law Correction of Errors Less than \$2,500
7. Authorizing the Chairman to Accept a 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 2025 Adopted County Budget
8. Authorizing the Modification of the 2025 Adopted County Budget (Youth Programs)
9. Authorizing the Modification of the 2025 Adopted County Budget (MH Training & Staff Development)

10. Authorizing the Modification of the 2025 Adopted County Budget (3rd Family Defense Grant)

On motion by Supervisor Winn, seconded by Supervisor Corbin, the motion was made to approve Resolutions 1 - 10. The motion was passed.

11. Authorizing the Modification of the 2025 Adopted County Budget (2nd HH Grant)

On motion by Chairman Cunningham, seconded by Supervisor Winn, the motion was made to approve Resolution 11. Supervisor Roberts and Supervisor Cavanagh abstained. The motion was passed.

12. Authorizing the Modification of the 2025 Adopted County Budget (Distribution #13)

13. Authorizing the Modification of the 2025 Adopted County Budget (Distribution #14)

14. Authorizing the Modification of the 2025 Adopted County Budget (4th CAFA Grant)

15. Directing the County Attorney's Office to Draft Legislation for Reauthorization of Madison County's Local 1 Percent Sales and Compensating Use Tax

16. DRAFT - Authorizing the Execution of an Offer to Purchase Real Property, All Related Transfer Documents and Modifying the 2025 Adopted County Budget

Discussion on Res. 16 - moving forward with plans to acquire a property that will serve as an EMS station to house ambulances and staff for DeRuyter and Georgetown. The board authorized submitting the purchase offer, and it has been accepted. The budget allocated so far covers the costs for the building and the necessary renovations to convert it into an EMS station. While the immediate priority is to make the garage space operational, potential renovations are being looked at in future phases, including bedrooms, bathrooms, and office spaces, depending on available funding. Renovations will take place over the next couple of years, focusing on staying within budget and following Wicks Law, which caps annual renovation costs at \$500,000. To allow for immediate operations during construction, the plan is to bring in a construction office trailer. An ambulance is expected to be delivered in about two weeks, and the building's size will also allow the potential to house sheriff's vehicles and a field office, consolidating services in one location. Additionally, the County has been asked to house flood mitigation supplies from the state for future use. The financing for this project is coming from three different sources, which will flow into the fund balance and be appropriated, without impacting the 2025 budget. Second Assistant County Attorney Felton was also recognized for her efforts in taking care of this while away on vacation.

On motion by Supervisor Cavanagh, seconded by Supervisor Corbin, the motion was made to approve Resolutions 12 - 16. The motion was passed.

Other Committee Business

1. Supervisor Corbin inquired about waiving bookkeeping fees for a Brookfield resident who sold land to the County for a tower 25-30 years ago and is now being sold back. It was noted that waiving fees would be considered a gift, which is not allowed, and the County cannot cover state fees.
2. Real Property Director Richmond shared information gathered on the senior exemption for discussion. The exemption, first adopted in 1977 and last amended in November 2007 (Res. 462), includes a sliding scale with 50% maxing out at \$18,000 and 10% at \$25,500. Counties can set income limits for the 50% exemption between \$3,000 and \$50,000. Seniors qualifying for the exemption receive a partial reduction in property value,

decreasing the County's taxable value and shifting the tax burden to other taxpayers. An increase in income tiers should have a minimal financial impact on county taxpayers but benefit seniors. Some towns and neighboring counties have updated their tiers. The change wouldn't take effect this year, but a suggestion was made to increase the maximum by \$10,000, and the Director will calculate and share the impact with the entire board.

3. County Administrator Scimone presented a slide show comparing the Die Molding building in Canastota and the Reisman building in Cazenovia, highlighting the costs of renovations and total costs for each property. This topic will be discussed further with the whole board

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 - February 20, 2025 @ 9:00am in the Chambers

Adjourn

The Committee adjourned at 10:16 AM on motion by Supervisor Corbin, seconded by Supervisor Winn. Motion unanimously approved.

Respectfully submitted by Jennifer Keville on behalf of Chairman Matthew Roberts.