

MADISON COUNTY FINANCE WAYS AND MEANS COMMITTEE

Meeting Agenda - Thursday, February 20, 2025

Call Meeting to Order

The Committee convened at 9:00am in the Supervisors Chambers, second floor, County Office Building, Wampsville, NY. Supervisor Roberts, Supervisor During, Supervisor Cavanagh, Supervisor Corbin were present. Supervisor Winn joined via zoom at 9:12am.

OTHERS PRESENT:

County Attorney Tina Wayland-Smith, Second Assistant County Attorney Melissa Felton, Chief Assistant District Attorney Bob Mascari, County Clerk Mike Keville, Board Clerk Emily Burns, BOS Conf. Secretary Jennifer Keville, Treasurer Cindy Edick, Finance Director Lou Anne Randall, Supervisor Pinard, County Administrator Mark Scimone, Deputy Treasurer Ryan Chaires, Real Property Director Karin Richmond, Deputy Director of Real Property Mary Dam, Supervisor Walrod, Asst. Finance Director Keith Lummis, PIO Samantha Field, Board Chairman Cunningham

A quorum being present, Chairman Matthew Roberts called the meeting to order at 9:00am.

Approval of Minutes

1. DRAFT January 23, 2025 Meeting Minutes

On motion by Supervisor During, seconded by Supervisor Corbin, the motion was made to approve the January 23, 2025 meeting minutes. The motion was passed.

Finance/Payroll

Lou Anne Randall, Finance Director

- **Payroll Stub Issue** - email sent to Tyler Technologies this morning following a ticket submitted two weeks ago. This issue has been escalated to the highest level, but with no response, raising concerns about their customer service.
- **W2 & 1099 Filing** - all forms sent and filed.
- **Year-End Process** - Currently in the process of wrapping up year-end and starting beginning of new-year tasks.
- **Interviews** - Six interviews for the Budget Analyst position.
- **2024 Audit** - Bonadio has reached out to begin the 2024 audit.

Real Property Tax Services

Karin Richmond, Real Property Director

- **Senior Tax Exemption** - Karin shared an update on the senior tax exemption, noting that Madison County's senior population is the only one that appears to be increasing. Karin also shared that without income data for seniors, it's hard to gauge the financial impact on other taxpayers if we raise the income tiers. Karin reached out to Onondaga County, which raised its exemption tiers in 2023. This led to a 48% increase in the number of exemptions and an 88% increase in full value. Applying similar increases to Madison County could result in about a \$3 increase in county taxes for residents not

receiving the exemption per \$100,000 assessed value, and hundreds of dollars in savings for seniors who qualify, though impacts could vary by town depending on the number of seniors who apply and their income tiers. The discussion revisited the potential \$10,000 increase in the exemption threshold, which would significantly benefit seniors. A sliding scale was also considered, with data to be presented to the Committee of the Whole for a decision. It was also pointed out that these tax exemptions can be adjusted at any point.

Treasurer/Budget Officer

Cindy Edick, Treasurer

1. Sales Tax Report

- February sales tax for 2025 was \$274,000 which is 9.3% higher than last year at this time.

2. Other Department Updates

- **CashVest Score** - Had a meeting with Three+One earlier this week, and our cashVest score is still 92. With three quarters above 90, one more quarter will earn Lou Anne an award at NYSAC. 98.87% of the County cash is earning interest to help offset fees.
- The Association of Towns may pursue legislation to give towns an absolute right to sales tax, especially for counties with less favorable distribution formulas. This is unlikely to affect Madison County.

County Clerk's Office / DMV

Mike Keville - County Clerk

1. 2025 Annual Report for FY 2024

The committee was presented with the 2025 Annual Report for the fiscal year 2024. Key highlights include:

- **Mortgage Tax:** Increased from the previous year.
- **Interest Income:** Decreased, though the decline was smaller than expected, down by only a few thousand dollars. This was primarily due to changes in the way the state handles sales tax in the DMV office, resulting in a significant rise in sales tax collections, which almost doubled from \$7 million in 2023 to approximately \$13 million in 2024. The county serves as a pass-through for these funds, but the state now requires daily payment, whereas previously, the county could hold the funds for up to a month. A request was granted to allow weekly payments to help retain the funds longer for interest collection.
- **DMV Fees:** The county processed \$13 million in DMV fees, a significant increase from 2023, reflecting 12,000 more transactions in 2024.
- **Internet Revenue Sharing:** Although the county completed fewer online transactions compared to 2023, it received more funds due to changes in state calculations for county retention.
- **Notary Renewals:** The state now collects notary renewal fees directly and reimburses the county its share.

- **Transfer Tax:** The county collected over \$1 million in 2024, a notable increase from \$784,000 in 2023.
- **Office of Real Property:** A slight increase in collections, reflecting the volume of real estate transactions, which remained fairly steady from 2023 to 2024.
- **Commissioner of Education Fees:** An increase from 7,073 to 7,279 in the number of land recordings, reflecting about 200 additional transactions. These funds go to the state.
- **Records Management:** With the new records management software in place, the county is pursuing a grant from the Local Government Records Management Improvement Fund for scanning projects and shared services.
- **Supreme Court Fees:** Collections were slightly higher than in 2023.

Overall, the County Clerk's Office generated a net total of \$2,379,950 for the county in 2024.

Year-to-Date Update - So far this year, transaction totals are up 20% compared to last year. DMV revenue for in-office retention is up by 18%. Additionally, two MVR employees will be retiring at the end of this year, and there may be a need to add an MVR position to accommodate changes.

Resolutions

1. Authorizing the Modification of the 2025 Adopted County Budget (Aquatic Vegetation Project 2023/24)
2. Authorizing the Modification of the 2025 Adopted County Budget (Aquatic Vegetation Project 2024/25)
3. Authorizing the Modification of the 2025 Adopted County Budget (NYS Shelter Arrears Eviction Forestallment-SAEF)
4. Authorizing the Modification of the 2025 Adopted County Budget (Shredding)
5. Authorizing the Modification of the 2025 Adopted County Budget (Youth Programs)
6. Authorizing the Modification of the 2025 Adopted County Budget (Compliance/Sheriff)
7. Authorizing the Modification of the 2025 Adopted County Budget (Facilities)
8. Authorizing the Modification of the 2025 Adopted County Budget (Highway - Solsville Rd)
9. Acknowledging Introduction of Proposed Local Law No. 1 for the Year 2025 and Calling for a Public Hearing

Supervisor Corbin asked for an explanation regarding this resolution for Local Law No. 1 for 2025. Treasurer Edick explained that it was brought to the county's attention that, in Section 4, the last full sentence should remove "town" as that was not the intent of the original Local Law. The county cannot impose on the towns, and this change is being made to alleviate confusion.

10. Adopt Local Law No. 1 for the Year 2025

On motion by Supervisor During, seconded by Supervisor Cavanagh, the motion was made to approve Resolution 1 -10. The motion was passed.

Other Committee Business

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 - March 27, 2025 @ 9:00AM in the Chambers

Adjourn

On motion by Loren Corbin, seconded by Mary Cavanagh, the Board adjourned at 9:37am.

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