

MADISON COUNTY FINANCE WAYS AND MEANS COMMITTEE

Meeting Agenda - Thursday, August 28, 2025

Call Meeting to Order

The Committee convened at 9:00 AM in the Supervisors' Chambers, second floor, County Office Building, Wampsville, NY. Supervisor During, Supervisor Cavanagh, Supervisor Corbin, Supervisor Winn (9:20 AM) were present.

OTHERS PRESENT:

FWM Secretary Jennifer Cossette, Finance Director Lou Anne Randall, Supervisor Pete Walrod, County Treasurer Cindy Edick, Clerk to the Board of Supervisors Emily Burns, Public Information Officer Samantha Field, County Attorney Intern Michael Mariani, Supervisor John Pinard, Second Assistant County Attorney Melissa Felton, Real Property Director Karin Richmond, Deputy Treasurer Ryan Chaires, County Attorney Tina Wayland-Smith, Acting District Attorney Robert Mascari, Chief Assistant District Attorney Sam Rodgers, County Administrator Mark Scimone and Chairman Jim Cunningham.

A quorum being present, Vice Chairwoman During called the meeting to order at 9:02 AM.

Approval of Minutes

1. July 24, 2025 Minutes - DRAFT

On motion by Supervisor Corbin, seconded by Chairman Cunningham, the motion was made to approve the July 24, 2025 meeting minutes. The motion was passed.

Finance/Payroll

Lou Anne Randall, Finance Director

1. Budget Highlights

Director Randall presented the proposed budget for the Finance Department for 2026.

Key Points:

- The presented budget shows a net decrease of \$132,786.
- Increase in revenue is primarily due to higher Madison County Telephone billing. However, this increase is fully offset by corresponding expenses.
- Increase in expenses is driven by training and professional development, salary upgrades, the addition of a Payroll Specialist II and the addition of an Accountant position.
- The Payroll Manager is scheduled to retire next year. The department plans to promote from within and hire Payroll Specialist as a replacement.
- Increase in training costs is primarily due to the three new positions.
- The Finance Department will assume Budget responsibilities in 2027.
- There are no new initiatives for 2026 other than the restructuring of Finance, Payroll and Purchasing into the Finance Department.

Department Updates

- Audits are all complete. The auditors want to see a paper trail for all employees regarding whether or not they want to participate in Deferred Comp.

- An RFP was put out for an insurance broker. A total of nine proposals were received. Among them two stand out: OneGroup and Haylor, Freyer & Coon, Inc. The committee, consisting of the Finance Director, Supervisor Roberts, Director of Emergency Management Dan DeGear, County Administrator Scimone and County Attorney Wayland-Smith, will review the proposals in the next week.
- The Accountant position is still open.
- three+one will present the County with our County Cash Vest 90+ award at the October 7th Board of Supervisors meeting.
- The contract with three+one is up for renewal. They have presented a 3-year contract with 1-year options with an option to terminate. The increase for 2026 is \$41,450.

Treasurer/Budget Officer

Cindy Edick, Treasurer

1. Sales Tax Report

- Year-to-date sales tax revenue is up \$1,734,611 over 2024 year-to-date numbers, a 7.43% increase.
- Every town should see an increase in sales tax revenue next year.

2. Budget Highlights

Treasurer Edick presented the proposed budget for the Real Property Department for 2026.

Key Points:

- The presented budget shows a net decrease of \$83,545.
- The main reason for the decrease is an increase in Community College Tuition of \$100,000 based on trends for the current year.
- No personnel changes.
- The proposed budget includes \$15,000 for a new short-term rental software that may be helpful with identifying STR locations and providing a means for occupancy taxpayers to submit quarterly returns and payments on-line.

Treasurer Edick presented the proposed budget for the Budget Officer for 2026.

Key Points:

- The presented budget shows an increase in estimated revenue.
- The increase is due in part to increase in sales tax and taking real property taxes up to the maximum estimate of our tax cap.
- The increase in property taxes is offset by an increase in the Contingent Fund and a decrease in the use of vehicle reserves.

3. Clockville Water District 2026 Budget

Treasurer Edick presented the current budget for the Clockville Water District.

Key Points:

- Intending to do a long term borrowing for their debt service in November.
- Projecting an increase for users of \$11 per unit, about a 2.5% increase over this year.

- The contract with OCWA was reviewed. OCWA is taking on a lot of the maintenance costs, so at this point it is not necessary for the County to build a large fund balance.
- A line was added to the 2026 budget for \$800 for Indirect Cost Recovery to help offset liability and property insurance costs.

Real Property Tax Services

Deputy Treasurer Ryan Chaires

This year's tax foreclosure auction is set for September 15th-18th. At present 22 parcels will be going through the auction. Parcels will be listed in the next week or so on aarauctions.com/

Real Property Director Karin Richmond

School tax bills should be mailed out today.

County Clerk's Office / DMV

Vice-Chairwoman During presented the County Clerk's Office/DMV for County Clerk Keville.

TYD as of 8/22/20285:

DMV Retention remains 21.5% higher this year than in 2024. (\$\$1,027,456 total)

Mortgage Tax is for the County is up 15.7 % over last year. (\$390,156 total)

Transfer tax to the County is up 15.8 percent. (\$637,588 total)

Recording fees are up 3%. (\$423,000 total)

Department Updates:

DMV: Continuing to price out the cost of leasing a facility in Bridgeport NY for a 7-person DMV office. Figures will be reported to the Committee in September. County Clerk Keville recently learned that the Oswego County Clerk is planning, with their legislative chair, to open a satellite County office near the Onondaga County border just north of Clay. The facility would have a County Clerk, Treasurer, DMV and other County services. He expects it would take more than a year for this to come to fruition. Although this could impact customer flow should we open in Bridgeport, he doesn't believe it would be a dealbreaker for a 3-year experiment.

The current budget proposal would staff 14 MVR's, 3 Senior MVRs one DMV Supervisor and one Deputy County Clerk in the DMV office for 2025. All equipment needed for 2026 in Wampsville is being taken care of in the 2025 budget in terms of state computing machines. Any equipment needed for an expansion to Bridgeport will be in the figures presented in September. Advertising is included in the budget for 2026, even if only for Wampsville.

Clerk's Office: The budget otherwise reflects investment in training for the Deputy County Clerk and the County Historian. And continuing with the 5 Recording Clerks and OA2 in the Clerk's Office.

The only significant increase in the budget is to update chairs for the clerks. Mortgage tax revenue is budgeted lower to be more accurate. The County Clerk will attend the Property Records Industry Association Conference in 2026 held in Buffalo, NY.

Resolutions

1. Acknowledging Introduction of Local Law No. 5 for the Year 2025 and Calling for a Public Hearing
2. Adopting Local Law No. 5 for the Year 2025

3. Authorizing the Modification of the 2025 Adopted County Budget - Multidisciplinary Team Grant
4. Authorizing the Modification of the 2025 Adopted County Budget (County Buildings)
5. Authorizing the Modification of the 2025 Adopted County Budget (Social Services)
6. Authorizing the Modification of the 2025 Adopted County Budget (Public Health)
7. Authorizing the Modification of the 2025 Adopted County Budget (Clockville Water District)
8. Authorizing the Modification of the 2025 Adopted County Budget (Broadband)

On motion by Supervisor Cavanagh, Seconded by Chairman Cunningham, the motion was made to approve Resolutions 1-8. The motion was passed.

Other Committee Business

Preferred Agenda

It was the consensus of the Finance Ways and Means Committee to allow any eligible resolutions from today's meeting to be added to the preferred agenda.

Next Meeting - September 25, 2025, at 9:00am

Adjourn

On motion by Chairman Cunningham, Seconded by Supervisor Corbin, the Committee adjourned at 9:38 AM.

Respectfully submitted by Jennifer Cossette on behalf of Chariman Matthew Roberts.