

MADISON COUNTY FINANCE WAYS AND MEANS COMMITTEE

Meeting Agenda - Thursday, March 26, 2026

Call Meeting to Order

The Committee convened at 9:00 AM in the Supervisors Chambers, second floor, County Office Building, Wampsville, NY. Supervisor Reger, Supervisor Jones, Supervisor Samsel, Supervisor Kinville and Supervisor Walrod were present.

OTHERS PRESENT:

FWM Secretary Jennifer Cossette, Deputy Treasurer Ryan Chaires, Public Information Officer Samantha Field, Supervisor Melissa During, County Clerk Michael Keville, Assistant Finance Director Keith Lummis, Supervisor Tom Daviau, Supervisor Mary Cavanagh, Second Assistant County Attorney Melissa Felton, Clerk to the Board of Supervisors Emily Burns, Director of Real Property Karin Richmond, County Attorney New Visions Intern George Kipp, Budget Analyst Susan McConnell, District Attorney Robert Mascari, Supervisor Rex Vosburg and Chairman James Cunningham.

A quorum being present, Chairman Kyle Reger called the meeting to order at 9:00 AM.

Approval of Minutes

1. February 26, 2026 Draft Meeting Minutes

On motion by Supervisor Kinville, seconded by Supervisor Walrod, the motion was made to approve the February 26, 2026 meeting minutes. The motion was passed.

Finance/Payroll

Assistant Finance Director Keith Lummis

Assistant Finance Director Lummis reported that the Finance Department is currently finalizing 2025 and is preparing for NYS and Federal reporting and the audit.

Treasurer/Budget Officer

County Treasurer Cindy Edick

1. Sales Tax Report

Treasurer Edick reported that with two months of sales tax data, distributions are trending ahead of 2025 by \$214,000 or 3.5%.

Treasurer Edick then reported that the County has deversified its investments, opening a new CD with Flagstar Bank, who has the best rate at 3.72% for 18 months.

Real Property Tax Services

Ryan Chaires, Deputy Treasurer

Deputy Treasurer Chaires reported that the Treasurer's office is preparing for the first round of foreclosure postings for delinquent taxes. There are currently 71 parcels, but Deputy Treasurer Chaires expects that number to decrease. Treasurer Edick noted that this first round includes those who did not sign and return the certified mailer, so the County does not have confirmation that they received the petition and notice of

foreclosure. The average number of parcels that typically go to auction is between 50-60.

Karin Richmond, Director of Real Property

Ms. Richmond reported that her department is currently working on 2026 mapping to complete the tentative tax rolls.

County Clerk's Office / DMV

County Clerk Michael Keville

County Clerk Keville reported that mortgage tax is currently up by approximately \$400,000, transfer tax is up by \$50,000 or 25% and DMV fees are down approximately \$100,000, but noted that last year was abnormal with the rush for REAL IDs and Enhanced licenses. Comparing this year's DMV figures with two years ago, current numbers are ahead.

Mr. Keville then reported on staffing in the DMV. He noted that they had two staff retirements last year and did not fill the positions and have one mid-year retirement this year. While he was hoping not to replace the position this year, they have a few staff members going out on medical leave and, combined with the inefficiencies with the new NYS system, he may need to consider filling the position.

Mr. Keville also reported that the Clerks' office is looking to begin a remodel in fall 2026. He noted that the Clerks' office will no longer have companies renting space in the back of the office along the windows, which will open up more space for the anticipated remodel.

In other news, Madison County will be hosting the Southern region of County Clerks Association in April at Delphi Falls.

Finally, April is Donate Life Month, and the County Clerk's Office is once again organizing a basket raffle. DMV will close on April 30th at noon for a press conference and the basket raffle drawing. Last year, \$4,500 was raised for the cause and Mr. Keville would like to see that number increase to \$5,000 this year.

Resolutions

1. Authorizing the Modification of the 2026 Adopted County Budget (Youth Bureau)
2. Authorizing the Modification of the 2026 Adopted County Budget (Broadband-ConnectALL)
3. Authorizing a Village Municipal Grant and Modifying the 2026 Adopted County Budget
4. Authorizing an Investment Account with JPMorgan and Designating Authorized Individuals to Act on Behalf of the County

5. Authorizing the Modification of the 2026 Adopted County Budget (Public Health)

On motion by Supervisor Kinville, seconded by Supervisor Walrod, the motion was made to approve Resolutions #1, 2, 4 & 5. The motion was approved.

On motion by Supervisor Reger, seconded by Chairman Cunningham, the motion was made to approve Resolution #3. There was then significant discussion regarding the resolution and the intent of Resolution No. 25-312. The Committee reviewed the distribution allocation marked Option 'D' and the history of the Host Community Benefit distributions. A vote was then taken, and the motion was not approved with Supervisor Reger voting yes and Supervisor Jones, Supervisor Samsel, Supervisor Kinville and Supervisor Walrod voting no.

Other Committee Business

In other business, Second Assistant County Attorney Melissa Felton gave an update with regard to Occupancy Tax. Madison County is preparing to update our Occupancy Tax Local Law, which happens every three years. The verbiage changes to the local law will be minimal, but the Board does need to decide whether to opt-in to the NYS Registry. Most counties in NYS are opting-in, with 18 still questioning their decision and 5 not opting-in. The NYS law requires that counties have a registry in order to collect short-term rental tax. The law also imposes consequences if a renter does not register with the county and lists with an online rental site, such as AirBnB or VRBO. If Madison County wants to opt-in to the registry, it must be done by local law. The local law would need to be presented at the next committee and go to the Board for a vote in May.

Additionally, the current NYS law allows counties to make changes to the occupancy tax local law, such as increasing the tax percentage, without further legislation from the State, providing Madison County an opportunity to access our tax rate.

County Treasurer Edick reported that she has been speaking with Deckard Technologies about their ability to launch their short-term rental registry solution software for Madison County on July 1, 2026. This would enable Madison County to be ahead of the curve if other counties eventually opt-in to the registry. She noted that Madison County has had difficulty collecting short-term rental tax and recommends this solution.

Treasurer Edick advised that our current occupancy tax rate is 4%, of which 10% is retained by the County for administrative costs and the remainder is allocated to Madison County Tourism. The tax rate has been steady at 4% for many years.

Neighboring counties have rates at 5% and some as high as 6%. Treasurer Edick would recommend the occupancy tax rate be increased to 5% with the County keeping the additional 1%, approximately \$153,000.

Ms. Felton added that the cost of the Deckard Technologies software would come from the administrative fees per the current law.

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 - April 30, 2026

The next meeting of the Finance, Ways and Means Committee will be held on April 30, 2026 at 9:00 AM in the Chambers.

Adjourn

On motion by Supervisor Kinville, seconded by Supervisor Samsel, the Finance, Ways and Means Committee was adjourned at 10:03 AM.

Respectfully submitted by Jennifer Cossette on behalf of Chairman Kyle Reger.