

OFFICE OF THE WARREN COUNTY CLERK
PAMELA J. VOGEL, COUNTY CLERK
SUEANNE S. LINEHAN, DEPUTY

**Warren County Support Services Committee: Co. Clerk/DMV - Agenda
Wednesday ~ June 20, 2018 – 10:30 am**

- I. Committee Meeting Call to Order: Supervisor Bill Loeb
- II. Motion to approve minutes of prior committee meeting (No pending items)
- III. Action Agenda/New Business:

A. Local Government Records Mgt. Improvement Fund Award: Amend County Budget to include funds awarded.

Rationale: Warren County's Records Management Program has identified significant number of records management projects c. 1991 – 2010, seeking funding for these projects thru the LGRMIF. Results: approximately \$ 1 million has been awarded to Warren County to implement and complete these projects. This grant marks the first written for the court/ county clerk since 2010; project will address digital conversion and preservation of 400,000 pages (238 cf) of permanent criminal court documents (currently in storage in the RSC).

Resolution Request: To amend the Warren Co. budget to include funds received from the LGRMIF for digital conversion of permanent criminal court case files (County Clerk is Clerk of the Supreme and County Courts) for grant year July 1, 2018 – June 30, 2019. Full funding: \$ 61,024 (Revenue Code A 1460 3060; Appropriation Code A 1460 425 (purchased services) in accordance with LGRMIF requirements and Warren Co. contract.

**B. Warren County Clerk's Office Annual Financial Report – Jan. 1, 2017-Dec. 31, 2017: Informational.
No resolution required.**

Rationale: The Warren County Clerk's Office interacts with all levels of governments from county departments to New York State agencies to the Federal departments. Responsibilities include the receipt and disbursement of funds specific to the transactions performed with the office of the Clerk and units under the Clerk's administration: recording, filing, court, pistol permits, passport agent, agent to the NYS DMV, and as agent to the NYS Dept. of Taxation and Finance (mortgage tax, transfer tax collection). The office is held to the highest standards of accountability in reconciling revenue and its subsequent disbursement in accordance with the law.

Report Generation:

The enclosed report represents a new effort in presenting a detailed description of the office's annual financial activity. The 2017 report is comprised of the following:

- Receipts and Deposit/Disbursement Summary Report (based on our system generated Deposit Report and Receipt by Payment Type for 2017)
- Narrative Description of the various accounts for receipts and disbursements.

Brief description of the report and narrative. Discussed with the Chairman of the Board, Ronald Conover; Reviewed by the Warren County Treasurer and Deputy Treasurer (positive comments). The report will be filed with the Clerk of the Board, noted/read into Board minutes, with copies made available to the full Board. Individual reviews invited.

No further business.

RESOLUTION REQUEST FORM NO. 7

Request to Amend County Budget*

****If this is the result of a grant award, also complete and submit Form No. 5 or 6***

DEPARTMENT NAME: County Clerk/Records Mgt

DATE: June 15, 2018

(a) Purpose of Amendment:

To amend the 2018 Warren Co. Budget to include funding (\$ 61,024) received from the LGRMIF, based on grant submitted : Res 493 of 2017. Grant app institutional authorization: 1/16/2018, Kevin Geraghty, Acting Co. Administrator; Pamela J. Vogel, RMO, Project # 0580-19-7635

(b) Appropriation Code, Object Code, Full Title and Amount:

A 1460 425 Reproduction Expenses \$ 61,024

(c) Revenue Code (with title), and Amount:

A 1460 3060 Records Management \$ 61,024

RECEIPTS AND DEPOSIT/DISBURSEMENT SUMMARY REPORT: ANNUAL
WARREN COUNTY CLERK, PAMELA J. VOGEL
 Jan. 1, 2017 – Dec. 31, 2017

Herewith is transmitted a statement of all moneys received and disbursed by this office to the best of my knowledge during the fiscal year: 2017.

RECEIPTS BY PAYMENT TYPE SUMMARY:

Gross Cash \$ 110,327.24
 Checks \$ 8,237,085.45

Charges On Account \$ 25,438.50
 Other: \$ 146.00
 ACH (E Rec) \$ 1,041,796.50
 EFT (IRS) \$ 4,840.00
 Refunds \$ -4,080.38

Grand Total Sales: \$ 9,415,553.31

Less: Chgs on Acct \$ 25,438.50
 Less: Other \$ 146.00
 Less Total Chgs/Other \$ - 25,584.50

Less Bank Adjustments \$ - 287.54

Less Refund Adj. \$ - 103.00

Total Net Sales Receipts \$ 9,389,578.27

DAILY DEPOSIT/DISBURSEMENT SUMMARY:

JUDICIAL ACCOUNT:

Court Fees County \$ 3,120.00
 Court Fees State \$ 371,744.91
 \$ 402,944.91

MORTGAGE TAX ACCOUNT:

Mortgage Tax Additional \$ 938,130.93
 Mortgage Tax Basic \$ 1,974,831.36
 Mortgage Tax Local \$ 986,859.55
 Mortgage Tax Special Addl \$ 854,656.68
 Mortgage Tax Withheld \$ -102,040.16
 Additional
 Basic
 Local
 Sp Addl
 \$ 4,856,518.68

REAL ESTATE TRANSFER TAX ACCOUNT:

Transfer Tax \$ 2,177,040.50
 \$ 2,177,040.50

RECORDS MGT ACCOUNT:

Cultural Education \$ 152,560.50
 NYS Ed/Rec Mgt State \$ 50,853.50
 \$ 203,414.00

MISC NYS:

E & A State \$ 393,944.00
 Notary Fees State \$ 7,000.00
 Lake George Park Comm. \$ 610.50
 \$ 401,554.50

COURT & TRUST:

\$ 116,924.99

CLERK FEES A1255:

Boat Permit Fees \$ 42.00
 Copy Fees \$ 48,396.65
 Cover Page Fees \$ 46,115.00
 Customer Payments \$ 25,834.50
 DMV Fees \$ 469,518.65
 E & A County \$ 25,020.00
 Filing Fees \$ 22,406.00
 Misc Fees \$ 39,620.19
 Notary Fees County \$ 3,737.00
 NY State Ed/Rec Mgt County \$ 10,706.00
 Overages \$ 3,449.74
 Passport Fees County \$ 23,575.00
 Photo Fees \$ 12,570.00
 Pistol Permits \$ 27,887.00
 Recording Fees \$ 488,038.00
 UCC Filing \$ 10,240.00
 Subtotal Clerk Fees A1255:: \$ 1,257,155.73
 Less Copy Fees/Charges on Acct_ \$ - 25,438.50
 Other: \$ 146.00
 Less Adj for Bank Fees \$ 287.54
 Less Refund Fee \$ 103.00
 Total Clerk Fees to Treas. \$ 1,231,180.69

Total Net Sales Receipts: \$9,389,578.27

Total Net Deposits/Disbursed: \$ 9,389,578.27

2 P
8/9/18

OFFICE OF THE WARREN COUNTY CLERK
PAMELA J. VOGEL, COUNTY CLERK
SUEANNE LINEHAN, DEPUTY

NARRATIVE DESCRIPTION OF REVENUE ACCOUNTS & DISBURSEMENTS: 2017

Judicial Funds Account:

The County Clerk is the Clerk of the Supreme and County Courts and the Office is the official repository for all court documents submitted: Supreme and County Courts, both Civil and Criminal. The Clerk's Office works closely with the Supreme Court Justices, law clerks, confidential secretaries, and as well with the Combined Courts Office – Chief Clerk and staff. The County Clerk authorizes the Combined Court staff to receive the criminal documents. In addition, the County Clerk acts as the treasurer for court fees: including but not limited to: filing fees, surcharges, and fines. The fees are processed through the County Clerk's Electronic Document and Financial Management System – an integrated computer and digital imaging system. The Clerk is responsible for reconciling the Judicial Funds Account each month and disbursing Judicial fees and interest to the New York State Dept. of Taxation and Finance (AC 909). Based on statute, a portion of court fees and 50 % of interest earned is disbursed to the County Clerk. Clerk fees are then distributed to the Warren County Treasurer (A 1410 1255) at the end of each month.

Revenue:

| | |
|-------------------------------------|----------------------|
| 2017 Judicial Receipts: | \$ 402,944.91 |
| 2017 Judicial Account Interest: | \$ 42.78 |
| Total 2017 Judicial Revenue: | \$ 402,987.69 |

Disbursements:

| | |
|--|---------------|
| Judicial: NYS Dept. of Taxation and Finance: | \$ 371,766.32 |
| Judicial: Warren County Clerk | \$ 31,221.37 |

Total 2017 Judicial Disbursements \$ 402,987.69

Mortgage Tax Account:

Warren County levies a mortgage tax by statute (Tax Law, Article 11, Section 253) on the amount of money borrowed to finance real property. Mortgages that are refinanced are taxed only on the new money borrowed. Warren County's current mortgage tax is 1 ¼ % representing 4 separate taxes – Basic (Towns) , Local (Warren Co.) Additional, (Warren Co.) and Special Additional (NYS). At the end of each month, Local and Additional taxes are disbursed to the Warren Co. Treasurer (A 1410 1256); Basic tax is disbursed to the Treasurer to hold for semi-annual distribution to towns; and NYS Special Additional Tax is disbursed to SONYMA. Interest is disbursed, 50% split, between NYS and Warren Co. Taxes are outlined as follows:

Basic – ½ of 1%, 50 cents per \$ 100, c. (1906-07) ; collected for towns and disbursed to the towns where the mortgage property is located. Clerk deposits basic tax with the County Treasurer each month. In April and October of each year, County Clerk creates the disbursement report, verifies calculations of tax and interest, sends to NYS Dept of Taxation and Finance for approval, upon approval from NYS DTF, Clerk and Treasurer sign, Clerk forwards to the Warren County Board of Supervisors for resolution to disburse to the towns. This distribution is referred to as the Semi-Annual: April-Sept and Oct-March.

Additional – Imposed by Res. 228 of 1999, ¼ of 1%, 25 cents per \$ 100, less a \$10,000 deduction for 1-2 family residential, no expiration.

Local – Imposed by Local Law 5 of 2008, ¼ of 1%, 25 cents per \$ 100, must be renewed every 2 years.

Special Additional – ¼ of 1%, 25 cents per \$ 100, no expiration. Paid to NYS: SONYMA.

| | |
|---|------------------------|
| REVENUE: | |
| 2017 Mortgage Tax Receipts: | \$ 4,856,518.68 |
| 2017 Mortgage Tax Account Interest: | \$ 373.12 |
| Total 2017 Mortgage Tax Revenue: | \$ 4,856,891.80 |

| | |
|---|------------------------|
| DISBURSEMENTS: | |
| Basic Tax & Interest | \$ 1,970,799.48 |
| Local Tax & Interest | \$ 986,342.58 |
| Additional Tax & Interest | \$ 936,142.63 |
| Special Additional NYS | \$ 852,596.85 |
| Warren Co. Clerk Interest | \$ 33.50 |
| Total 2017 Mortgage Tax Disbursements: | \$ 4,745,915.04 |
| Total Mortgage Tax Held Future Appts | \$ 103,875.16 |
| Total Carry over | \$ 7,101.60 |

Real Estate Transfer Tax Fund Account:

Article 31 (Section 1402) of the NYS Tax Law imposes a real estate transfer tax on the conveyance of real property over \$ 500 consideration at a tax rate of \$ 4 per \$ 1000.

The tax is collected by the Warren County Clerk for NYS at the time of the recording of a deed. The County Clerk reconciles the account each day, and does a final accounting at the end of each month. Tax collected for the month is disbursed to NYS Dept. of Taxation by the Clerk, and includes as well 50% of interest earned on the account, less a fee of \$ 1 per deed which is in turn distributed to the County Clerk. Warren County does not impose its own transfer tax.

| | |
|-----------------------------------|------------------------|
| Revenue: | |
| 2017 Transfer Tax Receipts: | \$ 2,174,244.45 |
| 2017 RETT Account Interest | \$ 187.82 |
| Total Transfer Tax Revenue | \$ 2,177,228.32 |

| | |
|---|------------------------|
| Disbursements: | |
| 2017 RETT & Interest: NYS DTF | \$ 2,174,244.45 |
| 2017 RETT fee & Interest: Warren County Clerk | \$ 2,983.87 |
| Total 2017 Transfer Tax Disbursements: | \$ 2,177,228.32 |

Records Management Account:

Originally passed by NYS in 1995, the Records Management fee was first added to recording and filings for purposes of preserving and managing government records under the auspices of the Local Government Records Management Improvement Fund and administration. The RM fee is \$ 5.00: \$ 4.75 to NYS Archives, administration, and LGRMIF; .25 retained by the Warren County Clerk's Office. A second fee of \$ 15 was added in 2002 to support Cultural Education. The distribution at the time of filing and/or recording was \$ 14.25 to NYS (Cultural) Ed, and .75 to the Warren County Clerk's Office. The \$ 1 to the County is retained as part of Clerk Fees, ultimately disbursed to the Treasurer (A 1410 1255); only the county's portion of interest earned from the Records Management Account (ie: 50%) is disbursed separately to the county.

| | |
|--|----------------------|
| Revenue: | |
| 2017 Records Management Account Receipts | \$ 203,414.00 |
| 2017 Records Management Account Interest | \$ 19.80 |
| Total 2017 Records Management Account Revenue | \$ 203,433.80 |

Disbursements:

[Type text]

| | |
|---|----------------------|
| NYS Records Mgt. Fees & Interest | \$ 203,423.89 |
| Warren Co. Records Mgt. Interest: | \$ 9.91 |
| Total 2017Records Mgt Account Disbursements: | \$ 203,433.80 |

Boat Permit Fees State (Lake George Park Commission):

NYS law requires all vessels meeting select requirements and operating on Lake George to register with the LGPC and display a registration decal. The Warren County Clerk serves as agent to the LGPC for the collection of specified boat fees. Registration typically occurs between April-October. A fee based on annual or daily use (\$ 1, \$ 3) is retained by the County Clerk as part of the vendor agreement. Fees to LGPC are sent at the end of each month; Fees to Clerk are deposited in A1410 1255 at month end as well.

Revenue:

| | |
|----------------------------|-----------|
| 2017 LGPC Boat Permit Fees | \$ 652.50 |
|----------------------------|-----------|

Disbursements:

| | |
|--|-----------------------|
| 2017 LGPC Boat Permit Fees | \$ 610.50 |
| 2017 Warren Co Boat fees- | \$ 42.00 (A1410 1255) |
| Total 2017LGPC Boat Fees Disbursed: | \$ 652.50 |

NYS Office of Real Property Services (ORPS):

According to NYS RPL Article 9, Section 333, a Real Property Transfer Report (RP-5217) is used to document information associated with the sale and transfer of real property within NYS. The RP 5217 must accompany a deed when presented for recording at the Office of the County Clerk. Staff is required to check for completeness, collect the required NYS fees, enter recording information, image the form as an attachment to the deed, and forward and/or provide the form to the Real Property Tax Service. The Clerk has a separate application built into its electronic system to permit the RPTS to access the scanned RP 5217. The Clerk disburses E & A fees to NYS ORPS at the end of each month; retains \$9 from the NYS fees (deposited into Clerk account; reconciled and disbursed to Warren Co. Treasurer at the end of each month (A1410 1255).

Revenue:

| | |
|---------------------------------|----------------------|
| 2017 RP 5217 Fees (ORPS) | \$ 418,964.00 |
| Total 2017 RP 5217 Fees: | \$ 418,964.00 |

Disbursement:

| | |
|--|----------------------|
| 2017 RP 5217 Fees (ORPS) | \$ 393,944.00 |
| 2017 RP 5217 Fees Warren Co. (see A 1410 1255) | \$ 25,020.00 |
| 2017 Total RP 5217 (ORPS) disbursed : | \$ 418,964.00 |

NYS Dept. of State Notary Renewals:

The County Clerk provides no-fee notarial services as well as processes, maintains, and files the records and signatures for all notaries commissioned by NYS who reside in Warren County. The notary renewal fee of \$ 60 (for all other than exempt) is disbursed as follows: \$ 40 NYS, \$ 20 Warren County). The County Clerk reconciles notary fees on a monthly basis and forwards reports and reconciled fees to NYS Dept. of State at the end of each month. The Clerk retention of \$ 20 per renewal is deposited with the County Treasurer into Clerk Fees Revenue Account A1410 1255 at the end of the month.

Revenue:
2017 Notary Renewal Fees Received: \$ 10,050.00

Disbursements:
 2017 Notary Renewals – NYS Dept. of State \$ 7000.00
 2017 Notary Renewals – Warren Co. \$ 3050.00
Total 2017 Notary Renewals Disbursed: \$ 10,050.00

Court and Trust Fund:

Funds paid into court as per judicial order or other (discharge of mechanic’s lien, estate, civil judgments) are received at the County Clerk’s Office, processed, recorded in the Court and Trust Fund Register/or electronic equivalent, and then forwarded to the Warren County Treasurer, for holding until released by court order.

Revenue:
2017 Court & Trust Payments Received: \$ 116,924.99

Disbursements:
2017 Court & Trust Payments to Warren Co. Treasurer: \$ 116,924.99

Miscellaneous County Clerk Fees: Clerk Fees:

The County Clerk serves as chief Filing Officer and chief Recording Officer for the County of Warren. In addition to the fees for document filing and/or recording and interest previously mentioned as being retained by the County Clerk, other filing, recording, service and processing fees are also collected by the County Clerk in the administration of its duties. These fees include: copies, boat permits, cover page and recording fees, RP fee, notaries and certifications, passports, photos, pistol permits, records management, ucc’s as well DMV fees retained by Warren County (12.7% retention fee). All of these fees are deposited into the County Clerk account on a daily basis, reconciled daily and monthly, and then forwarded to the County Treasurer at the end of each month (less any adjustments due to bank charges, returned checks, bank fees), entered into Clerk Fees Revenue Account A1410 1255. DMV online retention fees (based on meeting the threshold for disbursement of approximately 2%) are forwarded directly to the County Treasurer once the retention cap is realized; these fees are not reflected in that which is processed at the County Clerk’s counter. They are, however, added to revenue under A. 1410 1255 and may represent the differential in final A1410 1255 revenue.

Revenue:

| | |
|------------------------|---|
| Boat Permit Fee County | \$ 42.00 |
| Copy Fees | \$ 48,396.65 |
| Cover Page Fee | \$ 46,115.00 |
| Customer Payments | \$ 25,834.50 |
| DMV Fees | \$ 469,518.65 (day lag represents differential from DMV accounting) |
| E & A (ORPS) County | \$ 25,020.00 |
| Filing Fees | \$ 22,406.00 |
| Misc Fees | \$ 39,620.19 |
| Notary Fees County | \$ 3,737.00 |
| NYS Ed/Rec Mgt County | \$ 10,706.00 |
| Overages | \$ 3,449.74 |
| Passports | \$ 23,575.00 |
| Photos | \$ 12,570.00 |
| Pistol Permits | \$ 27,887.00 |
| Recording Fees | \$ 488,038.00 |

| | |
|----------------------------------|------------------------|
| UCCs | \$ 10,240.00 |
| | <u>\$1,257,155.73</u> |
| Less: | |
| Charged Copy Fee:Doc Images | \$ 21,024.50 |
| Charged Copy Fee: Billing Copies | \$ 4,414.00 |
| Charged Account: | \$ 146.00 |
| Refund 6/27/2018 | \$ 103.00 |
| | <u>\$ 1,231,468.23</u> |

| | |
|-----------------------------------|--|
| Less Adjustments Banking | \$ 287.54 (checks, unpaid returned checks) |
| Total Net Revenue to Clerk | \$ 1,231,180.69 |

| | |
|--|------------------------|
| Disbursements: | |
| 2017 Clerk Fees to Treasurer (A1410 1255) | \$ 1,231,180.69 |

Department of Motor Vehicles:

Pursuant to Article 205 NYS Vehicle and Traffic Law, the County Clerk serves as agent to the Commissioner of Motor Vehicles and operates a full-service DMV office. All DMV transactions are processed at the Warren County (Lake George) office as set forth in statute, commissioner's rules and regulations. NYS DMV provides electronic equipment, paper, technology support, forms, brochures, informational updates. The county provides knowledgeable, trained Civil Service staff: DMV Supervisor, Sr. MV Examiner, Motor Vehicles Clerks and a Principal Account Clerk. Fees processed are reconciled on a daily basis (1 day lag), deposited in the DMV Account, and retention disbursed by check to the Warren County Clerk (12.7% retained on transactions processed at the Warren County DMV (to County Clerk and then at month end into A1410 1255), and by ACH to the NYS Commissioner of Motor Vehicles. Sales tax remains in the DMV account until reconciled by mid-month and then is forwarded to the NYS Department of Taxation and Finance. Interest on the DMV is split (50%) between NYS DTF and Warren County. While there are many fee-based motor vehicle transactions that support both NYS and Warren County, there are numerous transactions performed by the local DMV office for which no fee is collected. The county DMV offices continue to seek reimbursement from NYS for these transactions. All transactions, personnel, procedures, and administration are subject to audit by the NYS DMV. While certain audits are performed on a daily and monthly basis, comprehensive audits are conducted against the entire office on a periodic and unannounced basis. It should also be noted that the DMV staff is subject to Federal and NYS criminal history background checks in compliance with Federal Dept. of Homeland Security requirements. Warren County DMV performed a total of 2017 transactions total: 59778; plus an additional 12,212 Motor Voter (Y/N) transactions (Warren & outside counties).

| | |
|---|------------------------|
| Total Transactions Processed: 71,990 | |
| Total Fees & Tax Collected: | \$ 2,963,867.97 |
| Total Interest Received: | \$ 135.57 |
| Less Differential/adjustments | \$ - 196.71 |

Total 2017 Fees,Tax, Interest Revenue\$ 2,963,806.83

| | |
|----------------------------|------------------------|
| Disbursed: | |
| NYS DMV Commissioner | \$ 1,039,189.32 |
| NYS Sales Tax: DTF | \$ 1,454,904.20 |
| NYS Sales Tax Interest:DTF | \$ 67.82 |
| Total 2017 NYS | \$ 1,454,972.02 |

| | |
|--------------------------------|---------------|
| Warren Co. DMV Fees Retention | \$ 454,798.64 |
| Warren Co. Plate Surrenders | \$ 7,472.00 |
| Warren Co. Sales Tax Retention | \$ 7,307.10 |
| Warren Co. Sales Tax Interest | \$ 67.75 |

Total 2017 to Warren County \$ 469,645.49 (dep.into Clerk acct, then to A 1410 1255)

Total 2017 DMV Disbursements: \$ 2,963,806.83

An additional gross amount: Credit Cards is also transmitted directly into DMV computer system:

Total Credit Card Totals: \$ 2,211,335.69

In addition to DMV transactions at the Warren County DMV office, the county also receives the following revenue:

Warren County Motor Vehicle Use Tax:

With the approval by the NYS Legislature and the passage of Local Law 1 of 2010, Warren County imposed a modest motor vehicle use tax on passenger and commercial vehicles (collected every two years). The tax amounts to approx. \$5 per year/passenger; and \$ 10 per year/commercial vehicle; is based as well on vehicle weight. The tax is collected regardless of where the registration transaction occurs (ie: at Warren County DMV or at any other DMV office/or online transaction). NYS deducts a minimal administrative fee from the MV Use Tax collected, and distributes the remainder to the Warren County Treasurer on a monthly basis (some lag occurs), It is deposited into County Clerk revenue code A. 1410 1136. The tax helps in reducing property taxes for Warren County residents.

Total Motor Vehicle Use Tax Revenue Received: \$ 450,020.89

Online/Partner County Revenue Sharing: COPRSMR

Fees collected from on-line DMV transactions, are retained by NYS DMV until such time as the threshold, established by NYS, is met. Once DMV fees exceed the threshold, DMV distributes to the county approx. 2% retention fee against the total fees collected. Fees are sent directly to the Warren County Treasurer, deposited into the Warren County Clerk Fees Account A 1410 1255 (along with all other miscellaneous fees including DMV office fees). This fee is not deposited in with the MV Use Tax Revenue Account.

Total 2017 DMV Revenue Sharing Received: \$ 16,397.77

Clerk Internet Sales Revenue Account:

Coded as Revenue Account A 1410 1259, the County Clerk receives a credit against the appropriation account A 1410 425 (reproduction expense) for the Clerk's EDMS System Contract. The account includes contractual expenses for all computer services to the Clerk's Office as well as credit for the sale of any online documents and/or subscriptions. The contract is with Info Quick Solutions and includes an internet site to search, view, and reproduce selected public records recorded or filed with the County Clerk. The site is hosted by the EDMS vendor, IQS. At the time of monthly invoicing, Internet fees are credited back to the County Clerk as revenue under account A 1410 1259. The fees are not reflected in the receipt and disbursement module of the Clerk's Office, however, are identified as revenue in the Clerk's annual budget under New World. The amount of revenue generated would be in addition to Clerk receipts and disbursements.

Total 2017 Clerk Internet Sales Revenue: \$ 47,008.80

Miscellaneous Account Interest:

The Warren County Clerk maintains five bank checking accounts to service the Clerk's Office and one checking account for the Warren Count DMV. All are interest-bearing accounts.

Clerk accounts include: Judicial Funds, Mortgage Tax, Real Estate Transfer Tax, Records Management and the Warren County Clerk. All receipts are deposited on a daily basis into the Warren County Clerk

Account. Following report generation, revenue specific to each of the special revenue accounts (Judicial, MT, RETT, and Records Mgt) is written from the Clerk to these accounts. Funds are maintained in the account until the end of each month when disbursement occurs. Interest is distributed between NYS and Warren County – 50% each; the Warren County Clerk account retains 100% of the interest (transmitted to the Warren Co. Treasurer – monthly – A. 2401). A full description of the special accounts and the DMV account occur in the initial pages of this summary: Judicial, Mortgage Tax, Real Estate Transfer Tax, and Records Management, and DMV. Interest earned in 2017 for the Warren Co. Clerk accounts is as follows:

| | |
|--|------------------|
| Judicial Funds Account: | \$ 42.78 |
| Mortgage Tax Account: | \$ 373.12 |
| Real Estate Transfer Tax Acct: | \$ 187.82 |
| Records Mgt. Account: | \$ 19.80 |
| Warren County Clerk Acct. | \$ 140.83 |
| Warren County DMV | \$ 135.57 |
| Total Interest Generated & Distributed: | \$ 899.92 |