

THE OFFICE OF THE WARREN COUNTY CLERK
Pamela J. Vogel, County Clerk
Sueanne Linehan, Deputy County Clerk
Legislative, Rules, & Governmental Operations – County Clerk/DMV
March 22, 2022

Committee Members: Supervisors Strough (Chair), Driscoll, Conover, Frasier, Thomas, McDevitt, Seeber. Chairman Geraghty will serve as an Ex-Officio member when needed in accordance with Section C(4) of the Rules of the Board.

- I. Committee Meeting Called to Order by Chair
- II. Approval of minutes of prior Committee Meeting
- III. Action Agenda/New Business:

A. Request for Notice to Fill: Motor Vehicle License Registration Clerk #10 (Grade 8). Base \$ 37,918.

Request: Due to resignation, office requests permission to fill position of MV License Registration Clerk in order to ensure appropriate staffing to DMV. Position is Full-time, benefits, Civil Service pending examination/results of Certificate of Eligibles list; included in the Warren County Budget 2022 (A.1410 110 FullTime Salaries- slight decrease from current (-\$1290). NTF sent to Warren Co. Civil Service/HR and on to Co. Administrator and Budget Officer.

Rationale: The Warren County DMV is a full-service motor vehicle office, agent to the NYS Dept. of Motor Vehicles, processing 61,000 transactions in 2021, \$ 8 million gross, and \$ 550,000 being retained by Warren County. Although a very challenging position to train, staffing is essential to ultimately meet public needs, particularly as we head toward the May 2023 deadline for Homeland Security/Real ID domestic travel requirements.

IV. Discussion: Financial Reports

A. Report of Receipts and Disbursements 2021: Warren Co. Clerk

The County Clerk presents to Committee the 2021 Annual Report of Receipts and Disbursements for the Office of the county Clerk. The attached includes:

- Revenue & Disbursement Detail: A composite spreadsheet of system-generated Deposit Reports, Receipt by Payment Type, Bank Statements and disbursement data to NYS Agencies, and Warren County; by month, total for year.
- Narrative Description-All Accounts: A Summary of accounts; Includes both 2020 and 2021 data.
- Warren County DMV Revenue and Transaction/Activity Reports: Monthly with YTD; County Retention.

B. Mortgage Tax Data: As per Local Law 2 of 2020, As identified on Receipt & Disbursement Detail.

Jan. 2021:	\$ 103,727.80 Local	Jan. 2022:	\$ 142,793.30 Local
	\$ 102,803.77 Additional		\$ 136,665.48 Additional
Feb. 2021:	\$ 108,026.44 Local	Feb. 2022:	\$ 110,197.82 Local
	\$ 102,585.26 Additional		\$ 106,208.46 Additional
Mar. 2021:	\$ 127,149.91 Local	Mar. 2022:	mtd available at mtg.
	\$ 120,813.07 Additional		

Note: Local Law 2 of 2020 expires Dec. 1, 2023; County procedure to renew begins by Jan. 2023.

- V: Referrals/Pending Items: None
- VI: Privilege of Floor
- VII: Motion to Adjourn

Attachments:

Notice to Fill: MV License/Reg Clerk # 10
Financial Reports: 2021; ytd 2022

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RESOLUTION REQUEST FORM NO. 12

Schedule "A"

NOTICE OF INTENT TO FILL VACANT POSITION

This notice of intent is filed whenever a department head plans to fill an *existing* funded position in their budget that is vacated due to a retirement, resignation, termination or promotion. This notice may not be used for requests to create a *new* position. For complete instructions on the procedure to be followed, see the reverse of this form.

DEPARTMENT HEAD COMPLETES THIS SECTION

Department: County Clerk - DMV Payroll Dept. No: 15
Title of Position: MV License/Reg Clerk # 10 Base Salary of Position: \$ 37918 Grade: 8
Filling at Step # (If Known): Base
Budget code and title: A. 1410 110 Full-Time Salaries Union Non-Union
This position is vacated due to: Retirement Resignation Termination Promotion Other
Employee No./Last Name: 13306 Bruno Date of Vacancy: 3/11/2022
Is this position mandated? Yes No Is the position reimbursable? Yes No
Source of reimbursement: Federal _____ % State _____ % Other _____ % DMV transactions fund Warren Co.

CIVIL SERVICE STATUS AND HUMAN RESOURCES DIRECTOR APPROVAL

Competitive-active eligible list Competitive-no list (*hiring would be provisional*) Non-Competitive Other _____
Actual Impact to Budget Report will be provided monthly by Human Resources Director.
Candidate's qualifications must be approved by Personnel Officer prior to hiring. _____
Human Resources Director has approved this form when initialed. _____

COUNTY ADMINISTRATOR COMPLETES THIS SECTION

- The Administrator has no objection to the filling of the vacancy.
- The Administrator objects to the filling of the vacancy.

Administrator Signature _____ Date _____

BUDGET OFFICER COMPLETES THIS SECTION

- The Budget Officer has no objection to the filling of the vacancy.
- The Budget Officer objects to the filling of the vacancy.

Budget Officer Signature _____ Date _____

SUPERVISORY COMMITTEE COMPLETES THIS SECTION

Name of Committee _____
 The committee has no objection to the filling of the vacancy.
 The committee objects to the filling of the vacancy.
 In the case of an emergency, Committee Chair has no objection to the filling of the vacancy.
 In the case of an emergency, Committee Chair objects to the filling of the vacancy.

Ranking Committee Member Signature _____ Date _____

X

WARREN CO. CLERK: 2021 MONTHLY RECEIPTS AND DISBURSEMENTS
 Upper Portion: Receipts (Revenue Received)
 Lower Portion: Disbursements

County Clerk Revenue Rev. Jan-Dec 2021

Highlighted Portion: Yellow: Disbursed to Warren County General Fund; Pink-MT Basic to Towns

2021 REV.	JUDICIAL	MTG TAX	MTG HOLD	TRANS TAX	REC MGT	E&A	NTY	LGPC	CT & TRUST	1255 FEES	1255 MISC	1255 ADJ	INT-JUD	INT-MT	INT-TT	INT-RM	INT-CC	1259 ONLINE SALES	TOTAL
JAN	\$22,060.00	\$535,477.25	\$13,678.50	\$269,502.00	\$17,993.00	\$41,346.00	\$240.00	\$0.00	\$0.00	\$99,659.85	\$0.00	-\$340.00	\$2.41	\$21.47	\$16.16	\$1.63	\$8.28	\$4,597.20	\$1,004,263.75
FEB	\$22,685.00	\$527,554.50	\$31,547.25	\$136,418.00	\$19,684.00	\$41,346.00	\$40.00	\$0.00	\$0.00	\$108,301.55	\$1,341.00	-\$72.00	\$2.04	\$17.92	\$8.49	\$0.84	\$6.57	\$5,183.60	\$894,064.76
MAR	\$30,963.68	\$604,630.00	\$34,856.33	\$223,544.00	\$22,097.00	\$42,256.00	\$360.00	\$0.00	\$0.00	\$134,691.46		-\$141.00	\$1.88	\$21.20	\$6.20	\$0.84	\$7.16	\$6,648.80	\$1,099,943.55
APRIL	\$26,245.00	\$604,657.50	\$27,505.25	\$216,290.00	\$19,741.00	\$40,409.00	\$280.00	\$0.00	\$0.00	\$135,264.39		-\$366.64	\$1.30	\$26.07	\$11.00	\$1.11	\$8.17		\$1,070,073.15
MAY	\$29,075.00	\$608,462.25	\$30,421.75	\$231,642.00	\$20,254.00	\$40,659.00	\$520.00	\$0.00	\$0.00	\$117,418.87	\$6,034.95	-\$302.00	\$1.00	\$13.12	\$4.81	\$0.52	\$5.71	\$12,143.20	\$1,096,354.18
JUNE	\$24,915.00	\$706,287.00	\$39,530.49	\$318,460.00	\$19,171.00	\$42,283.00	\$800.00	\$0.00	\$0.00	\$126,965.69	\$5,471.60	-\$120.50	\$1.12	\$14.58	\$6.55	\$0.49	\$4.30	\$6,711.60	\$1,290,501.92
JULY	\$33,120.00	\$627,347.50	\$33,141.94	\$261,692.00	\$18,696.00	\$35,714.00	\$600.00	\$0.00	\$0.00	\$115,953.33	\$5,421.10	-\$184.50	\$1.01	\$15.28	\$6.30	\$0.54	\$4.75	\$5,816.80	\$1,137,346.05
AUG	\$26,820.00	\$579,907.13	\$17,960.00	\$248,994.00	\$17,480.00	\$33,037.00	\$720.00	\$0.00	\$0.00	\$114,305.32	\$7,048.98	-\$138.00	\$1.25	\$12.33	\$6.44	\$0.53	\$4.33	\$5,615.20	\$1,051,774.51
SEPT	\$25,392.88	\$580,199.25	\$24,346.25	\$267,573.50	\$18,031.00	\$36,892.00	\$1,040.00	\$0.00	\$0.00	\$108,242.34	\$5,625.29	-\$122.50	\$1.27	\$12.27	\$6.32	\$0.47	\$4.23	\$5,334.40	\$1,072,578.97
OCT	\$19,360.00	\$706,367.00	\$22,117.69	\$348,924.00	\$18,886.00	\$38,463.00	\$1,240.00	\$0.00	\$0.00	\$116,187.16	\$4,830.94	-\$332.64	\$1.07	\$18.17	\$9.81	\$0.62	\$6.76	\$4,367.60	\$1,280,447.18
NOV	\$24,245.00	\$664,598.64	\$12,553.75	\$194,252.00	\$16,226.00	\$32,484.00	\$720.00	\$0.00	\$0.00	\$107,630.77	\$4,863.05	-\$244.00	\$0.86	\$15.43	\$7.78	\$0.58	\$5.32	\$4,799.20	\$1,062,158.38
DEC	\$23,925.00	\$915,339.00	\$35,253.75	\$542,853.10	\$24,966.00	\$54,697.00	\$600.00	\$0.00	\$0.00	\$135,318.45	\$10,573.27	-\$22.00	\$1.06	\$17.81	\$9.01	\$0.60	\$5.48	\$5,770.00	\$1,749,307.53
TOTAL	\$308,806.56	\$7,660,827.02	\$322,912.95	\$3,260,144.69	\$233,225.00	\$479,586.00	\$7,160.00	\$0.00	\$0.00	\$1,419,939.18	\$51,210.18	-\$2,385.78	\$16.27	\$205.65	\$98.87	\$8.77	\$71.06	\$66,987.60	\$13,808,813.93

Total Transactions With Revenue Processed -

LC # 13,808,813.93

DMV 7,966,022.79

MV Use 488,998.99

NYS Tax: 1,880,774.75
IT 2663

24,144,610.46

Total 2021 Funds Handled

Also to Warren County: Motor Vehicle Use Tax. A. 1410 1136: 2021 YTD (Jan-Dec) \$ 488,998.99 (thru 12/31/2021 post)
 Note: MT Basic Distributed to Towns - Semi-Annual

Office of the Warren County Clerk
PAMELA J. VOGEL, COUNTY CLERK
SUEANNE LINEHAN, DEPUTY

2021 Financial Accounts Receipts & Disbursements – Narrative

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:	<u>2020</u>	<u>2021</u>
Judicial Receipts:	\$ 270,698.48	\$ 308,806.56
Judicial Account Interest:	\$ 25.39	\$ 16.27
Total: Judicial Revenue:	\$ 270,723.87	\$ 308,822.83
 Disbursements:		
Judicial: NYS Dept. of Taxation and Finance:	\$ 248,811.20	\$ 283,114.72
Judicial: Warren County Clerk	\$ 21,912.67	\$ 25,708.11
Total Judicial Disbursements	\$ 270,723.87	\$ 308,822.83

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. December 2020 renewal not in effect; Local law hearing, approval forwarded December 17, 2020; effective beginning January 2021 by emergency order; NYS approval of local law, February 2021.

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

REVENUE:		<u>2020</u>	<u>2021</u>
Mortgage Tax Receipts:	\$	6,199,877.01	\$ 7,660,827.02
Mortgage Tax Hold:	\$	423,709.51	\$ 322,912.95
Mortgage Tax Account Interest:	\$	324.88	\$ 205.65
Total Mortgage Tax Revenue:	\$	6,623,911.40	\$ 7,983,945.62
DISBURSEMENTS:			
Basic Tax & Interest	\$	2,620,353.83	\$ 3,150,737.88
Local Tax & Interest	\$	1,163,453.89	\$ 1,570,410.32
Additional Tax & Interest	\$	1,260,778.89	\$ 1,509,885.86
Special Additional NYS	\$	1,138,174.30	\$ 1,385,302.14
Warren Co. Clerk Interest	\$	29.74	\$ 18.67
Subtotal Disbursements:	\$	6,182,790.40	\$ 7,616,354.87
Total Mortgage Tax Hold	\$	441,120.75	\$ 367,590.75
Total Mortgage Tax Collected	\$	6,623,911.40	\$ 7,983,945.62

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:		<u>2020</u>	<u>2021</u>
Transfer Tax Receipts:	\$	2,986,193.00	\$ 3,260,144.60
RETT Account Interest	\$	161.66	\$ 98.87
Total Transfer Tax Revenue	\$	2,986,354.66	\$ 3,260,243.47
Disbursements:			
RETT & Interest: NYS DTF	\$	2,983,487.86	\$ 3,256,788.06
RETT fee & Interest: Warren Co. Clerk	\$	2,855.80	\$ 3,455.41
Total Transfer Tax Disbursements:	\$	2,986,354.66	\$ 3,260,243.47

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:		<u>2020</u>		<u>2021</u>
Records Mgt Account Receipts	\$	190,779.00		\$ 233,225.00
Records Mgt Account Interest	\$	13.32		\$ 8.77
Total Records Mgt. Account Revenue	\$	190,792.32		\$ 233,233.77

Disbursements:		<u>2020</u>		<u>2021</u>
NYS Records Mgt. Fees & Interest	\$	190,553.41		\$ 233,229.41
Warren Co. Records Mgt. Interest:	\$	238.91		\$ 4.36
Total Records Mgt Account Disbursements:	\$	190,792.32		\$ 233,233.77

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.

Note: Due to COVID-19, boat permit fees were not collected/disbursed in 2020 and 2021.

\$ 0 Revenue/Disbursements

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:		<u>2020</u>		<u>2021</u>
RP 5217 Fees (ORPS)	\$	405,875.00		\$ 479,586.00
Total RP 5217 Fees:		\$ 405,875.00		\$ 479,586.00

Disbursement:				
RP 5217 Fees (ORPS)	\$	405,875.00		\$ 479,586.00
Total RP 5217 (ORPS) disbursed :		\$ 405,875.00		\$ 479,586.00

NB: RP 5217 Fees collected by Warren Co.(see A 1410 1255: 2020: \$ 24,282.00; 2021: 29,637.00)

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 is deposited with the County Treasurer into Clerk Fees Revenue Account A1410 1255 at the end of the month.

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Revenue:		<u>2020</u>		<u>2021</u>
Notary Renewal Fees Received:	\$	6,162.00	\$	7,160.00
Disbursements:				
Notary Renewals – NYS Dept. of State	\$	6162.00	\$	7,160.00
Total Notary Renewals Disbursed:	\$	6,162.00	\$	7,160.00

NB: Notary Renewal fees collected by Warren Co. see A.1410 1255: 2020: \$2122; 2021: \$3683)

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:		<u>2020</u>		<u>2021</u>
Court & Trust Payments Received:	\$	56,666.67	\$	0
Disbursements:				
Court & Trust to Warren Co. Treasurer:	\$	56,666.67	\$	0

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. Auto-payments from NYS DMV online retention fees (based on meeting the threshold for disbursement of approximately 2%) and NYS Dept. of State are forwarded directly to the County Treasurer, added to County Clerk A. 1410 1255 revenue (on spreadsheet report – 1255 Misc).

Revenue:		<u>2020</u>		<u>2021</u>
Boat Permit Fee County	\$	0	\$	0
Copy Fees	\$	16,919.20	\$	14,819.90
Cover Page Fee	\$	45,485.00	\$	55,760.00
Customer Payments	\$	5,296.90	\$	1,860.50
DMV Fees(day lag DMV to WC Clerk)	\$	479,927.37	\$	547,796.58
E & A (ORPS) County	\$	24,282.00	\$	29,637.00
Filing Fees	\$	13,445.00	\$	18,062.00
Misc Fees	\$	24,143.35	\$	29,614.67
Notary Fees County	\$	2,122.00	\$	3,683.00
NYS Ed/Rec Mgt County	\$	10,041.00	\$	12,274.00
Overages	\$	12,440.42	\$	5,890.03
Passports	\$	8,680.00	\$	8,470.00
Photos	\$	2,760.00	\$	2,570.00
Pistol Permits	\$	15,503.00	\$	29,950.00
Recording Fees	\$	517,975.50	\$	649,222.50
UCCs	\$	8,800.00	\$	10,320.00
Account Adj.			\$	+ 9.00
A.1410 1255 Counter	\$	1,187,820.74	\$	1,419,939.18

Additional Auto Payments:	<u>2020</u>	<u>2021</u>
Direct to Treasurer: Online DMV, Dept. of State A.1410 1255 Revenue:	\$ 48,338.43	\$ 51,210.18
GFNB Account Interest:	\$ 116.21	\$ 71.06
Less 1255 Adjustments: (Charged copies, bank fees, billing)	\$ - 12,692.54	\$ - 2,385.78
Total 1255 Revenue	\$ 1,223,582.84	\$ 1,468,834.64
Disbursements:		
2020 Clerk Fees to Treasurer (Credited to A1410 1255 & A.1410 2401)	\$ 1,223,582.84	\$ 1,468,834.64

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 include both fee-based transactions and motor voter totals.

	<u>2020</u>	<u>2021</u>
Total Transactions Processed:	58,406 #	69,872 #
Total Fees & Tax Collected:	\$ 6,455,763.71	\$ 7,960,715.08
Total Interest Received:	\$ 267.69	\$ 243.46
Less Differential/adjustments	\$ - 73.00	\$ + 1.25
Total Fees,Tax, Interest Revenue	\$ 6,455,958.40	\$ 7,965,959.79
Disbursed:		
NYS DMV Commissioner	\$ 1,333,702.85	\$ 794,836.21
NYS Sales Tax: DTF	\$ 4,642,492.32	\$ 6,620,643.84
NYS Sales Tax Interest:DTF	\$ 133.87	\$ 121.77
Total 2020 NYS	\$ 5,976,329.04	\$ 7,415,601.82

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Warren Co. DMV Fees Retention	\$ 467,063.54	\$ 531,868.28
Warren Co. Plate Surrenders	\$ 5,420.00	\$ 7,762.00
Warren Co. Sales Tax Retention	\$ 7,012.00	\$ 10,606.00
Warren Co. Sales Tax Interest	\$ 133.82	\$ 121.69
Total to Warren County (dep.into Clerk acct, then to A 1410 1255)	\$ 479,629.36	\$ 550,357.97

Total DMV Disbursements:	\$ 6,455,958.40	\$ 7,965,959.79
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An additional gross amount: Credit Cards is also transmitted directly into DMV computer system:

Total Credit Card Totals:	\$ 1,956,217.29	\$ 3,044,130.36
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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.

	<u>2020</u>	<u>2021</u>
Total Motor Vehicle Use Tax Revenue:	\$ 458,992.20	\$ 488,998.99

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.

	<u>2020</u>	<u>2021</u>
Total DMV Revenue Sharing Received:	\$ 43,720.47	\$ 44,138.18

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.

	<u>2020</u>	<u>2021</u>
Total Clerk Internet Sales Revenue:	\$ 60,070.80	\$ 66,987.60

[Type text]

NYS Taxation & Finance IT 2663 Transmittal:

As per NYS Tax Law Article 22, Section 663, non-residents of NYS must file income tax form IT 2663 along with full payment of the estimated tax when selling or transferring real property situated in NYS. Form accompanies real property conveyances submitted for recording at the Clerk's Office; Office completes the transmittal and forwards payments to NYS daily-weekly basis.

2021 IT 2003 transmitted: # 487 \$ 1,880,774.75 in estimated tax payments

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.

	<u>2020</u>	<u>2021</u>
Judicial Funds Account:	\$ 25.39	\$ 16.27
Mortgage Tax Account:	\$ 324.88	\$ 205.65
Real Estate Transfer Tax Acct:	\$ 161.66	\$ 98.87
Records Mgt. Account:	\$ 13.32	\$ 8.77
Warren County Clerk Acct.	\$ 116.21	\$ 71.06
Warren County DMV	\$ 267.69	\$ 243.46
Total Interest Generated		
& Distributed:	\$ 909.15	\$ 644.08

This concludes this financial report.
Pamela J. Vogel, Warren County Clerk
2/22/2022

TRANSACTION TOTALS

Warren Co. DMV Office - Transactions - Jan - Dec 2021

2021	REGS	BOAT REGS	SNOW- MOBILES	LICENSES	RECIP	PERMITS	NON DRIV. ID	PLATE SURR	CIVIL PEN	DUP TITLE	TITLE ONLY	SALES TAX ONLY	CDL TESTS	ABS	ENF TRANS	ITP PERMITS	MONTHLY TOTALS	
JANUARY	1953	58	158	564	37	116	52	589	16	26	48	318	16	18	18	3	3990	
FEBRUARY	1898	90	178	686	35	139	79	530	15	31	50	202	25	13	15	3	3989	
MARCH	3143	332	16	742	53	213	118	697	33	50	50	187	35	21	41	1	5732	
APRIL	3703	387	2	504	35	218	94	767	12	52	66	263	24	27	31	5	6190	
MAY	2667	428	1	380	37	161	78	653	14	41	42	165	18	24	23	8	4740	
JUNE	3625	559	25	408	45	189	84	772	20	54	68	239	34	32	18	6	6178	
JULY	2941	338	32	465	48	203	110	803	25	59	77	264	26	29	21	7	5448	
AUGUST	2642	177	19	531	57	180	125	800	39	62	80	230	24	35	39	10	5050	
SEPTEMBER	2325	96	50	481	37	191	98	762	35	66	83	273	40	29	33	10	4609	
OCTOBER	2650	70	62	439	41	156	80	804	22	63	70	253	42	27	33	6	4818	
NOVEMBER	3463	28	100	457	35	119	76	719	21	51	75	225	53	29	26	7	5484	
DECEMBER	2991	40	217	403	44	101	58	667	22	48	54	175	50	33	20	5	4928	
Yearly Totals	34001	2603	860	6060	504	1986	1052	8563	274	603	763	2794	387	317	318	71	61156	
				lic & recip=	6564													
Motor Voter	Warren Co	Other Co	Total Co	"NO"	Total Y/N	Licenses	Orqin	RID	EDL	Recip					Permits	Orqin	RID	EDL
January	121	14	135	560	695	January	302	54	208	37				January	74	16	26	
February	136	20	156	711	867	February	333	46	307	35				February	91	20	28	
March	166	36	202	825	1027	March	349	56	337	53				March	146	31	36	
April	153	28	181	595	776	April	244	38	222	35				April	167	27	24	
May	119	11	130	458	588	May	194	34	152	37				May	118	25	18	
June	119	20	139	520	659	June	220	30	158	45				June	131	30	28	
July	95	26	121	625	746	July	253	44	168	48				July	145	24	34	
August	105	19	124	678	802	August	310	55	166	57				August	125	26	29	
September	120	37	157	580	737	Sept.	288	37	156	37				Sept.	134	25	32	
October	118	24	142	516	658	October	277	27	135	41				October	114	24	18	
November	121	13	134	485	619	November	267	38	152	35				November	77	19	23	
December	108	17	125	417	542	December	243	44	116	44				December	67	15	19	
Yearly Totals	1481	265	1746	6970	8716	Yrly Total	3280	503	2277	504	6564			Yrly Total	1389	282	315	1986
Non-Driv ID	January	February	March	April	May	June	July	August	Sept.	October	November	December						
ORIG	44	64	86	74	63	71	88	109	86	67	61	44						
RID	4	6	12	10	9	7	12	10	8	7	11	5						
EDL	4	9	20	10	6	6	10	6	4	6	4	9						
Monthly Total	52	79	118	94	78	84	110	125	98	80	76	58	1052					

MONTHLY RECEIPTS AND DISBURSEMENTS
 Upper Portion: Receipts (Revenue Receipts); Lower Portion: Disbursements
 Highlighted Portion: Yellow: Disbursed to Warren Co. General fund; Pink: MT Basic to Towns

Jan - Feb 2022

2022	REV.	JUDICIAL	MTG TAX	MTG HOLD	TRANS TAX	REC MGT	E&A	NTY	LGPC	CT & TRUST	1255 FEES	1255 MISC	1255 ADI	INT-JUD	INT-MT	INT-TT	INT-RM	INT-CC	1259 ONLINE SALES	TOTAL	
JAN		\$21,890.00	\$714,330.25	\$41,227.16	\$373,188.00	\$19,798.00	\$42,176.00	\$920.00	\$0.00	\$5,000.00	\$111,704.73	\$0.00	-\$258.25	\$1.41	\$20.85	\$15.50	\$0.86	\$6.49	\$4,909.20	\$1,334,930.20	
FEB		\$21,200.00	\$534,870.25	\$63,933.75	\$169,209.00	\$17,214.00	\$34,224.00	\$1,120.00	\$0.00	\$1.00	\$105,769.13	\$0.00	\$89.50	\$1.00	\$14.81	\$9.96	\$0.66	\$4.57	\$4,085.20	\$951,746.83	
MAR																				\$0.00	
APRIL																					\$0.00
MAY																					\$0.00
JUNE																					\$0.00
JULY																					\$0.00
AUG																					\$0.00
SEPT																					\$0.00
OCT																					\$0.00
NOV																					\$0.00
DEC																					\$0.00
TOTAL		\$43,090.00	\$1,249,200.50	\$105,160.91	\$542,397.00	\$37,012.00	\$76,400.00	\$2,040.00	\$0.00	\$5,001.00	\$217,473.86	\$0.00	-\$168.75	\$2.41	\$35.66	\$25.46	\$1.52	\$11.06	\$8,994.40	\$2,286,677.03	
DISB.	JUD-NYS	JUD-CO	MT-BASIC	MT-LOCAL	MT-ADDL	MT-SP ADDL	MT-HOLD	MT - CO INT	TT-NYS	TT-CO	RM-NYS	RM-CO	E & A	NTY	LGPC	CT & TR	1255/1259 FEES	2401 INT	TOTAL		
JAN	\$19,940.71	\$1,950.70	\$284,030.77	\$142,793.30	\$136,665.48	\$128,153.03	\$63,933.75	\$1.93	\$372,904.75	\$298.75	\$19,798.43	\$0.43	\$42,176.00	\$920.00		\$5,000.00	\$111,446.48	\$6.49	\$1,330,021.00		
FEB	\$19,525.50	\$1,675.50	\$220,395.64	\$110,197.82	\$106,208.46	\$94,971.82	\$67,043.75	\$1.32	\$168,957.98	\$260.98	\$17,214.33	\$0.33	\$34,224.00	\$1,120.00	\$0.00	\$1.00	\$105,858.63	\$4.57	\$947,661.63		
MAR																				\$0.00	
APRIL																				\$0.00	
MAY																				\$0.00	
JUNE																				\$0.00	
JULY																				\$0.00	
AUG																				\$0.00	
SEPT																				\$0.00	
OCT																				\$0.00	
NOV																				\$0.00	
DEC	\$39,466.21	\$3,626.20	\$504,426.41	\$252,991.12	\$242,873.94	\$223,124.85	\$130,977.50	\$3.25	\$541,862.73	\$559.73	\$37,012.76	\$0.76	\$76,400.00	\$2,040.00	\$0.00	\$5,001.00	\$226,299.51	\$11.06	\$2,286,677.03		
TOTAL																					

Also to Warren County: Motor Vehicle Use Tax. A. 14101136: 2022 YTD (Jan-Feb) \$ 0 - None Posted as of 3/7/2022.