

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: FINANCE

DATE: OCTOBER 4, 2019

COMMITTEE MEMBERS PRESENT:

SUPERVISORS SOKOL
MERLINO
STROUGH
BEATY
FRASIER
MCDEVITT
GERAGHTY
HYDE

OTHERS PRESENT:

MIKE SWAN, COUNTY TREASURER
RONALD CONOVER, CHAIRMAN OF THE BOARD
RYAN MOORE, COUNTY ADMINISTRATOR
MARY ELIZABETH KISSANE, COUNTY ATTORNEY
AMANDA ALLEN, CLERK OF THE BOARD
FRANK THOMAS, BUDGET OFFICER
SUPERVISORS DRISCOLL
LEGGETT

COMMITTEE MEMBERS ABSENT:

SUPERVISORS SIMPSON
DICKINSON
BRAYMER

ROBERT LYNCH, DEPUTY COUNTY TREASURER
SARAH MCLENITHAN, DEPUTY CLERK OF THE BOARD

Please note, the following contains a summarization of the October 4, 2019 meeting of the Finance Committee; the meeting in its entirety can be viewed on the Warren County website using the following link: <http://www.warrencountyny.gov/gov/comm/Archive/2019/finance/>

Mr. Sokol called the meeting of the Finance Committee to order at 11:07 a.m.

Motion was made by Mr. Geraghty, seconded by Mr. Strough and carried unanimously to approve the minutes of the previous Committee meeting, subject to correction by the Clerk of the Board.

Copies of the meeting Agenda were distributed to the Committee members and a copy of same is on file with the meeting minutes

Commencing with the Action Agenda, Mr. Sokol referred to Item 1 which consisted of a request for transfers of funds as attached for Committee approval.

Motion was made by Mr. McDevitt, seconded by Mr. Geraghty and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

Mr. Sokol advised Agenda Items 2A-D concerned the following Items/Requests to be Discussed by the County Treasurer:

- 2A) Request to extend the current contract with Capital Markets Advisors LLC, (formerly Environmental Capital) from January 1, 2019 until such time as the refinance of the Bonds for the Human Services Building is complete.

Mike Swan, *County Treasurer*, advised Capital Markets Advisors LLC, was the County's fiscal advisor whose current contract was expiring at the end of the year. He stated he was in the process of attempting to refinance the bonds for the Human Services Building, but they were not callable until December 15th meaning there was not a sufficient amount of time using the current advisor to complete the refinancing process before the end of the year. He said this request was to extend the current contract until such time the refinance of the Bonds was completed because it would create a major issue if they were to change financial advisors during the refinancing process. He added by refinancing they had the potential to save up to \$3

million in interest payments over the next ten years.

Motion was made by Mr. Merlino, seconded by Mr. Beaty and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

- 2B) Request to amend the Unassigned Fund Balance Policy to maintain an unrestricted general fund balance of no less than two months (*approximately 16.7%*) of regular general fund operating expenditures and to change the minimum/maximum parameters from a dollar range to a percentage range.

Mr. Swan apprised this request was brought forward as a result of a suggestion from the County's Independent Auditors that there be a minimum of two months of the regular general fund operating expenditures on hand which equated to approximately 16.7% of the County's total budget and this totaled around \$23 million which was about what the present balance was. He continued, they also recommended that the minimum/maximum parameters be changed from a dollar range to a percentage range. He mentioned he had discussed this with Chairman Conover who concurred with him that this was the appropriate way to move forward.

A discussion ensued during which Mr. Thomas voiced his opposition to the request.

Motion was made by Mr. Strough, seconded by Mrs. Frasier and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

- 2C) Request to accept a settlement in the amount of \$5,000 from the Estate of Earl Gilson with regard to an outstanding resident bill from Westmount Health Facility and to authorize the County Treasurer to write off the remaining balance of \$18,068.86.

Mr. Swan voiced his support of this settlement, as he was aware this was the maximum amount of money the family could afford to pay. He informed the family was borrowing money from their retirement in order to make the payment.

Motion was made by Mr. Strough, seconded by Mrs. Frasier and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

- 2D) Treasurer's Office Budget presentation by the County Treasurer.

Mr. Swan reviewed his 2020 Budget Request and answered questions posed by the Committee.

Mr. Sokol advised he was going to jump ahead to Agenda Items 11A-B which pertained to requests from the Clerk of the Board to allow Terry Comeau, *County Coroner*, to explain Item 11A.

- 11A) Request to amend Resolution 374 of 2017, *Approving the Payment For Services Proposal Submitted by the Warren County Coroner*, to adjust fees.

Mr. Comeau stated on July 1st Autopsy Services resumed at Glens Falls Hospital, apprising he would like include an additional removal fee which was currently \$500 plus an additional \$75 for mileage charge for removals from homes, car accidents, etc. to Albany Medical Center to be \$400 with no additional mileage charge for removal and transportation of the deceased to Glens Falls Hospital. He said he would like to keep the removal fee and mileage charge for those instances when they did had to go to Albany Medical Center.

He advised since commencing autopsy services at Glens Falls Hospital, they had ordered eleven autopsies resulting in a savings of \$10,000. He apprised he would also like to add in a \$75 per day custodial fee if they ran over, explaining Glens Falls Hospital had limited room in their morgue and if use of other refrigeration facilities were required M.B. Kilmer Funeral Home in the Village of South Glens Falls and Alexander Funeral Home, Inc. in the Town of Warrensburg both had refrigeration available for use if needed. He mentioned the NYS DOH (*New York State Department of Health*) was going to be instituting a DNA Policy which required that DNA be collected from the deceased that were autopsied. He explained the DNA sample would be collected by the doctor who was performing the autopsy with the use of a card that cost about \$4. He said he would like permission to do some additional research to try and locate a set of one hundred cards that would last around four years and would not cost more than \$500. He apprised the cards he was currently looking at did not require refrigeration and were so minimal in size they could be stored at Glens Falls Hospital and anything that needed to be processed would be handled by the hospital. Mr. Comeau advised he would like to increase the fee for the disaster pouches from \$75 to \$90 to eliminate the white minimum body bag because it was difficult to use due to the lack of handles and also had a tendency to rip.

Motion was made by Mr. Strough, seconded by Mr. McDevitt and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

- 11B) Request to amend the County Budget in the amount of \$7,234 to reflect the receipt of reimbursement from the NYS Department of Corrections as reimbursement for removal/transport/morgue fees for a State inmate housed at the Warren County Correctional Facility.

Amanda Allen, *Clerk of the Board*, advised the Treasurer's Office had received funds from the NYS Department of Corrections for removal/transport/morgue fees of a State inmate housed at the Warren County Correctional Facility. Mr. Comeau informed the State provided reimbursement for State inmates that were pronounced dead in Warren County. He added he anticipated receiving an additional \$7,000 within the next few months and he would be going back to look through prior years to determine if there were any other occurrences that could result in additional reimbursements.

Motion was made by Mr. Geraghty, seconded by Mr. Beaty and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

Returning to Agenda Item 3, Mr. Sokol advised this concerned a referral from the County Facilities Committee, *Buildings and Grounds*, involving a request to appropriate funds in the estimated amount of \$156,000 from the General Fund Unappropriated Surplus to the Human Services Building budget (\$118,000) and to the Countryside Adult Home budget (\$38,000) for the purchase of a new generator for the Human Services Building, as well as to cover the cost of moving the existing generator to Countryside Adult Home.

Motion was made by Mr. Beaty, seconded by Mrs. Frasier and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

Mr. Sokol advised Agenda Items 4A-D pertained to the following referrals from the Criminal Justice & Public Safety Committee:

- 4A) *Assigned Counsel* - Request to amend the County Budget in the amount of \$56,262.23 to reflect receipt of NYS OILS Year 1 Hurrell-Harring Funding Contract CSTWIDEHH49.
- 4B) *Public Defender* - Request to amend the County Budget in the amount of \$106,652.50 to reflect receipt of NYS OILS Grant Distribution #5 (C000752)..

- 4C) *Sheriff* - Request to amend the County Budget in the amount of \$16,157 to reflect receipt of an insurance recovery for snow/ice damage to the Gore Mountain site.
- 4D) *Sheriff*- Request for a transfer of funds in the amount of \$145,000 from the Contingent Account to cover shortages within the Sheriff's Budget.

Motion was made by Mr. Geraghty, seconded by Mr. Beaty and carried unanimously to approve the requests as outlined above and the necessary resolutions were authorized for the October 18th Board Meeting.

Proceeding with the Agenda review, Mr. Sokol stated Agenda Items 5 involved a referral from the Environmental Concerns & Real Property Tax Services Committee, *Real Property*, pertaining to a request to authorize the purchase of Town of Chester Tax Map Parcel No. 104.10-4-5 by the Town of Chester following the 2019 County Tax Foreclosure Action. Mr. Sokol noted the request had not been vetted by the Environmental Concerns & Real Property Tax Services Committee.

Mr. Geraghty asked if there was a policy pertaining to this and Mr. Swan replied affirmatively, explaining it allowed purchase for one-third of the value of the property or the total amount of the taxes due, whichever was lower. Mr. Sokol pointed out this request was not discussed by the Environmental Concerns & Real Property Tax Services Committee. Mr. Swan stated the need for the request arose from the fact that the County Attorney's Office was filing the petition to take title to it and when the County took title to it if it was not sold to the Town before the foreclosure auction then it had to be included in the auction.

A discussion ensued following which a motion was made by Mr. Geraghty, seconded by Mr. Merlino and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

Mr. Sokol apprised Agenda Item 6 pertained to the a referral from the Health, Human & Social Services Committee, *Employment & Training*, regarding a request to amend the County Budget in the amount of \$98,123 to add funds to the budget to administer the 2020 DSS Referral Program beginning January 2020.

Motion was made by Mrs. Frasier, seconded by Mr. Strough and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

Mr. Sokol apprised Agenda Item 7 concerned a referral from the Parks, Operations & Management Committee regarding a request to appropriate funds in the total amount of \$11,539.09 from Budget Code A.691.07, *Deferred Revenue-Gaslight Village Parking Fees*, to Budget Codes A.1625 413, *Charles R. Wood Park, Repair & Maint.-Building/Property (\$10,114.52)*; A.1625 410, *Charles R. Wood Park, Supplies (\$1,419.79)*; and A.1625 424, *Charles R. Wood Park, Postage (\$4.78)*, as well as to authorize reimbursement to the Village of Lake George for expenses incurred in relation to maintenance of the Charles R. Wood Park.

Motion was made by Mr. Geraghty, seconded by Mr. Merlino and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

Mr. Sokol stated Agenda Item 8 pertained to a referral from the Personnel & Higher Education Committee, *Human Resources*, involving a request for a transfer of funds in the amount of \$1,500 from the Contingent Account to replenish the funding budgeted for purchases to accommodate requests under the ADA Policy.

Motion was made by Mr. Geraghty, seconded by Mr. Beaty and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

Agenda Items 9A-I, Mr. Sokol advised pertained to the following referrals from the Public Works Committee:

- 9A) *DPW* - Request to amend the County Budget in the amount of \$1,378.46 to reflect receipt of an insurance recovery payment for repair of vehicle 16-18.
- 9B) *DPW* - Request to close several Capital Projects and return remaining funds to the funding source.
- 9C) *DPW* - Request to amend the County Budget in the amount of \$345,066.97 to increase Budget Code D.9950 910, *Transfers-Capital Projects*, in accordance with transfer of surplus local match funds from various capital projects back to the funding source.
- 9D) *DPW* - Request to amend the County Budget in the amount of \$201,888.48 to increase Budget Code A.9950 910, *Transfers-Capital Projects*, in accordance with transfer of surplus local match funds from various capital projects back to the funding source.
- 9E) *DPW* - Request to establish Capital Project No. H390, *County Bridge & Culvert Projects*, in the amount of \$601,381.51.
- 9F) *DPW* - Request to increase Capital Project No. H361, *Brant Lake Lower Dam*, in the amount of \$9,000.
- 9G) *DPW* - Request to increase Capital Project No. H278, *Middleton Bridge (CR 10) over Schroon River*, in the amount of \$244,670.
- 9H) *DPW* - Request to amend the County Budget in the amount of \$230,748.43 to reflect receipt of additional 2019-20 Extreme Winter Recovery Funds from the NYS DOT (*New York State Department of Transportation*).
- 9I) *Parks, Recreation & Railroad* - Request to defer any unspent 2019 Balloon Festival revenues/donations received to 2020 for the purpose of covering any deficit in overtime expenses for future events.

Motion was made by Mr. Geraghty, seconded by Ms. Hyde and carried unanimously to approve the requests as outlined above and the necessary resolution were authorized for the October 18th Board Meeting.

Mr. Sokol advised Agenda Item 10 pertained to the following referrals from the Support Services Committee:

- 10A) *County Attorney* - Request for a transfer of funds in the amount of \$38,000 from the Contingent Account to cover the balance of the \$50,000 NYMIR deductible related to the McNulty settlement.

Ryan Moore, *County Administrator*, apprised this was a settlement that the Board had approved paying the insurance deductible for in the amount of \$50,000. He said following the Committee meeting they had located \$12,000 within other Budget Codes in the County Budget to cover a portion of the expense and were included in the transfer of funds requests that were approved in Agenda Item 1. He said this request consisted of transferring the remaining balance of \$38,000 from the Contingent Account to cover the cost of this expense.

Motion was made by Mr. Beaty, seconded by Mrs. Frasier and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

- 10B) *Information Technology* - Request for a transfer of funds in the amount of \$35,000 from the Contingent Account to cover the cost of upgrading the County website.

Motion was made by Mr. Strough, seconded by Mr. Geraghty and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

Mr. Sokol advised Agenda Items 12A-C involved the following Requests/Items to be discussed by the County Administrator:

12A) Journal Reports of transfers approved by the County Administrator staff during August of 2019.

Mr. Moore stated a Journal Report of transfers that had been made was included within the Agenda.

12B) Request to appropriate funds in the amount of \$50,916.07 from the Westmount Legacy Reserve to cover the costs incurred per the debt collection contract with the Clements Group.

Mr. Moore apprised this request was in conjunction with a settlement they were able to obtain in the amount of \$185,000 that pertained to a private pay case where the family improperly handled the estate and attempted to deny the County what it was owed. He advised the Clements Law Firm was entitled to 28% of the total settlement amount which equated to \$50,916.07, meaning the total net amount to the County was \$130,927 which was more than the \$112,000 it was owed for this particular patient.

A motion was made by Mr. McDevitt, seconded by Mrs. Frasier and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

12C) Request to amend the agreement with National Business Equipment & Supply to adjust the annual copy count and decrease the Gold Alliance Service agreement amount from \$2,543.19 to \$2,469.81.

Mr. Moore advised following his offices analysis of the volume of copies being made it was determined that the County was not making as many copies as it was paying for resulting in a slight savings. He informed they also had a transfer of funds request that had previously been approved in the amount of \$400 pertaining to a copier at the Office of Community Services that was being bought out because this was less expensive then continuing on the two years remaining on the lease.

Motion was made by Mr. Strough, seconded by Mr. Geraghty and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

Concluding the Agenda review, Mr. Sokol advised Item 13 pertained to Finance Committee action which was required on the following items as approved by the Personnel & Higher Education Committee: Personnel & Higher Education Committee Agenda Items 3A-B.

Motion was made by Mr. Geraghty, seconded by Mrs. Frasier and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the October 18th Board Meeting.

Mr. Sokol offered privilege of the floor to anyone present wishing to address the Committee on any matter.

Mr. Geraghty advised a taxpayer from the Town of Warrensburg approached him regarding a property they had purchased at the end of 2016 and had been paying their taxes on time for 2018 and 2019; however, he noted, they received a letter from the County Attorney's Office that indicated the 2016 taxes had not been paid following which they paid the total amount past due. He continued, this constituent was requesting that the \$561.05 in penalties and interest be refunded to them because the tax bill had been sent to the prior owner resulting in her not being aware that any taxes were due; he added this constituent always paid the taxes on time on all of the properties they owned. He remarked although he was unaware of all of the details,

he believed this was a reasonable request because the taxes were not paid through no fault of the property owner. Mr. Swan apprised the County had no policy on this, as it concerned New York State Property Tax Law which specifically stated the property owner was responsible for paying the property taxes regardless of whether they received a bill or any other notification. He mentioned when the County Attorney's Office mailed out letters to those who owed past due taxes he received a significant number of the same type of request to which he replied to all due to State Law he did not have the authority to waive the fees for penalties and interest.

A motion was made by Mr. McDevitt and seconded by Mr. Geraghty to authorize a refund of the penalties and interest in the amount of \$561.05 to the property owner of a parcel in the Town of Warrensburg. Mr. Sokol asked where the funds would be allocated from to cover the cost of the refund and Mr. Geraghty responded the funds should be allocated from the Contingent Account.

Mr. Swan apprised not only was he concerned with precedent, but also the fact that this was an illegal motion because it was against State law to refund these fees and if this were to go before the full Board and was approved he would not issue the refund. Mary Elizabeth Kissane, *County Attorney*, interjected that penalties and late fees were forgiven on a regular basis, and because of this she did not believe it was illegal to refund this individual. Mr. Swan stated the only time the fees had been forgiven on a tax bill such as this was if the County or the Town had made a mistake.

A discussion ensued following which Messrs. McDevitt and Merlino withdrew their motions to approve the request to allow the County Attorney time to research whether it was permissible to provide this individual with a refund of these fees and report back to the Committee.

Mr. Sokol offered privilege of the floor to anyone present wishing to address the Committee on any matter, but there was no one wishing to speak.

There being no further business to come before the Finance Committee, on motion made by Mr. Strough and seconded by Mr. Beaty, Mr. Sokol adjourned the meeting at 11:48 a.m.

Respectfully submitted,
Sarah McLenithan, Deputy Clerk of the Board