

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: BUDGET

DATE: AUGUST 2, 2018

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**COMMITTEE MEMBERS PRESENT:**

SUPERVISORS THOMAS  
MERLINO  
STROUGH  
WILD  
SOKOL  
BEATY  
DICKINSON  
GERAGHTY  
FRASIER  
DIAMOND  
MCDEVITT

**OTHERS PRESENT:**

RONALD F. CONOVER, CHAIRMAN OF THE BOARD  
RYAN MOORE, COUNTY ADMINISTRATOR  
MARY ELIZABETH KISSANE, COUNTY ATTORNEY  
AMANDA ALLEN, CLERK OF THE BOARD  
SUPERVISORS BRAYMER  
DRISCOLL  
HOGAN  
LEGGETT  
MAGOWAN  
SIMPSON  
JOANN MCKINSTRY, ASSISTANT TO THE COUNTY ADMINISTRATOR - PT  
MICHAEL SWAN, COUNTY TREASURER  
ROBERT LYNCH, DEPUTY COUNTY TREASURER  
KEVIN HAJOS, SUPERINTENDENT OF PUBLIC WORKS  
JACKIE FIGUEROA, COUNTY HUMAN RESOURCES DIRECTOR  
PATRICIA NENINGER, PERSONNEL OFFICER  
TRAVIS WHITEHEAD, TOWN OF QUEENSBURY RESIDENT  
DON LEHMAN, *THE POST-STAR*  
LESLIE LOVELACE, SECRETARY TO THE CLERK OF THE BOARD

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*Please note the following contains a summarization of the August 2, 2018 meeting of the Budget Committee; the meeting in it's entirety can be viewed on the Warren County website using the following link: <http://www.warrencountyny.gov/gov//comm/Archive/2018/budget/>*

Mr. Thomas called the meeting of the Budget Committee to order at 10:00 a.m.

Motion was made by Mr. McDevitt, seconded by Mr. Beaty 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 minutes.

Mr. Merlino entered the meeting at 10:01 a.m.

Commencing the agenda review, Mr. Thomas stated the purpose of today's meeting was to review a power point presentation on the 2018 Multi-Year Financial Plan which included years 2019 - 2022, as created by the County Administrator's Office. *A copy of the 2018 Multi-Year Plan and a copy of the power point presentation are on file with the minutes.*

Mr. Strough entered the meeting at 10:03 a.m. and Mr. Diamond entered the meeting at 10:04 a.m.

Privilege of the floor was extended to Ryan Moore, *County Administrator*, who commenced with

a review of the 2018 Multi-Year Financial Plan power point presentation, which he outlined in detail.

Mr. Moore noted critical assumptions made in the multi-year forecast included current Sales Tax, which was 5% higher for 2018 than for the same time frame than during 2017, ending the year overall at a projected increase of 2% and forecasting 1.5% growth each year after. He advised Property Tax was up 1.5% per year, but noted this did not mean a commitment to raising property tax each year. He explained wages were forecasted at known contractual increases and otherwise at a 2% increase per year, and a 0% increase for elected officials. Mr. Moore reported health insurance costs were estimated at a 4% increase in 2019, 5% for 2020, and 6% for 2021 and 2022. He added that since the County became self-insured for health insurance in December 2017 they were continuing to look at implementing programs to save money in this area. Mr. Moore apprised liability insurance was estimated to rise 5% per year for the years 2019 through 2022. He explained the Railroad revenues were estimated at a worse case scenario level, with no buyer zero income for the next five years, but with expenses of \$65,000 annually for maintenance. Mr. Moore reported the Airport operating loss was estimated at \$50,000 per year; however, he noted, negotiations were underway for the FBO (*Fixed Base Operator*) contract, which he hoped would result in a better deal than the County currently had. He completed the key assumptions, noting the County's expenses related to SUNY Adirondack were estimated to increase 2% per year for the years 2019 through 2022.

Mr. Dickinson entered the meeting at 10:09 a.m.

Mr. Moore informed the sales tax revenue had increased 5% in 2018 and he projected a 1.5% increase for each year after. He noted due to the improving economy and higher gas prices they were not expecting a decline in 2019. He notified that the higher occupancy tax collections supported the idea that tourists were vacationing here and spending here.

Mr. Beaty commented the projected automobile use tax was going down and inquired how much money that consisted of. Mr. Moore explained these were monies received from the State and they did not provide figures when they made payments. Michael Swan, *County Treasurer*, noted the State did not give an explanation of the number of automobiles the tax amount was for. Mr. Thomas added the figure NYSAC (*New York State Association of Counties*) provided for the change in the 2<sup>nd</sup> quarter of 2017 and 2018 was \$229,000. Mr. Wild inquired what the figures would be if fuel sales tax was deducted and Mr. Swan replied the best they could estimate for fuel was 10%.

Mr. Leggett inquired if the tax cap was taken into consideration and Mr. Moore replied that it was. Mr. Wild asked if a deficit was being turned into a positive and Mr. Moore replied affirmatively, adding the vacant positions were a savings in salaries and benefits. Mr. Leggett inquired about information included in the presentation on Page 2 Line 12- Other Local Revenue, asking if this accounted for occupancy tax. Mr. Moore referred the question to JoAnn McKinstry, *Assistant to the County Administrator - PT*, who replied she was unsure, but would get back to Mr. Leggett. Later in the meeting, Ms. McKinstry apprised the answer to Mr. Leggett's question was that this line represented local revenues which included jail revenue, mental health revenue, rental properties, gifts & donations, and OTB (*Off-Track Betting*) earnings.

Referring to information on Page 8, Mr. McDevitt inquired what the Capital Lease listed as

Municipal Center Energy Project Capital Lease was and Mr. Thomas responded it was the Siemens contract. Mr. McDevitt asked when that lease would end and Mr. Thomas responded he was unsure but would look into it and get back to Mr. McDevitt with the answer.

Chairman Conover remarked the self-insured health insurance was projected to show a significant cost savings and appeared to be achieving the goal they intended. Mr. Moore informed the outcome of changing to self-insured was the ability to completely remove the overhead that had been paid to insurance companies in the past. He commented that J. Lawrence Paltrowitz, *Bartlett, Pontiff, Stewart & Rhodes, P.C.*, and the negotiating team had done a good job increasing employee contributions in contracts going forward in the future to help reduce County costs.

Mr. Diamond posed the question of whether budget information was obtained from Department Heads and Mr. Moore replied affirmatively. Mr. Diamond then inquired if Supervisors were provided an opportunity to review the Department Heads budget proposals; Mr. Diamond was advised that the Department Heads would present their budget proposals to their respective oversight Committees, at which time Supervisors could pose questions about them.

Mr. Diamond inquired about monies appropriated from one Department to another and a lengthy discussion ensued in regards to expense authority and Highway Law.

Mr. Diamond suggested overtime for employees during the Adirondack Balloon Festival be appropriated from occupancy tax revenues, rather than from the General Fund, as the Festival was a tourism event. A discussion ensued.

Chairman Conover inquired as to what the recommended minimum reserve balance was and Mr. Swan responded the amount was \$9.5 million. Chairman Conover asked if that amount was too low in Mr. Swan's opinion and Mr. Swan replied affirmatively. He suggested a reserve balance of \$10 to \$12 million. Chairman Conover voiced he would like to see the figures pertaining to Personal Services projected out at 2.5% growth per year for planning purposes and Mr. Moore stated that could be done.

Mr. Wild requested a copy of the Excel spreadsheet included in the presentation for further review and Mr. Moore replied he would provide him with a copy.

Mr. Diamond inquired if Departments had the ability to transfer monies from one line item to another without supervisory approval and Mr. Moore replied that they did to a certain extent. Mr. Diamond asked if the Treasurer's Office could provide a detailed report on the transfers and Mr. Moore responded affirmatively, adding each month the Finance Committee was provided with a detailed reporting of the previous month's transfers approved by the County Administrator.

There being no further business to come before the Budget Committee, on motion made by Mrs. Frasier and seconded by Mr. Diamond, Mr. Thomas adjourned the meeting at 10:57 a.m.

Respectfully submitted,  
Leslie Lovelace, Secretary to the Clerk of the Board