

FINANCE & BUDGET COMMITTEE

AGENDA

MAY 30, 2025

Committee Members: *Thomas, Geraci, Strough, Maday, Driscoll, Crocitto and Merlino*
Chair of the Board shall 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 Chairman.

II. Motion to approve minutes of prior Committee meetings.

III. Privilege of the Floor/Public Comment

IV. Action Agenda

1) **Request for transfer of funds as attached for Committee approval.**

2) **Request/Item to be Discussed by the County Administrator (John Taflan, County Administrator):**

Journal Report of transfers approved by the County Administrator staff for April of 2025.

3) **Requests/Items to be Discussed by the County Treasurer (Christine Norton, Treasurer):**

A) Budget Variance Analysis: 2024 Year in Review and Q1 2025 Results

B) Update regarding occupancy tax collections.

C) Discussion regarding 3+1 and potential upside (CashVest).

D) Update regarding Warren County Tobacco Asset Securitization Incorporation (WTASC).

4) **Referral from the County Facilities Committee (Chaired by Supervisor Bruno):**

Airport (Robin Mapp, Airport Manager) -

Request to establish Capital Project No. H443, *Northern Aircraft Apron and Taxiway B Reconstruction (Design) Project*, in the amount of \$221,898.

5) **Referral from the Health Services Committee (Chaired by Supervisor Strainer):**

Public Health (Ginelle Jones, Director, Public Health/Patient Services) -

Request to amend the 2025 Warren County Budget in the amount of \$221,130 to reflect receipt of grant funding from Health Research Inc. for Public Health Infrastructure-Workforce-Data Systems to support the current expenses related to the grant objectives.

6) **Referral from the Human Services Committee (Chaired by Supervisor Driscoll):**

Department of Social Services (Christina Mastrianni, Commissioner) -

Request to amend the 2025 Warren County Budget in the amount of \$126,379 to reflect receipt of grant funding from New York State Office of Temporary and Disability Assistance to provide rental assistance to qualified individuals.

7) **Referral from Legislative, Rules & Governmental Operations Committee (Chaired by Supervisor Strough):**

Board of Elections (Harold Hubbard, Commissioner, (R), Elizabeth McLaughlin, Commissioner (D) -

Request for transfer funds totaling \$60,000 from various budget codes within the Board of Elections departmental budget to Budget Code A.1990 469, *Contingent account - Other Payments/Contributions*, to return funding set aside for the special election which was no longer taking place.

8) **Finance Committee action is required on the following Personnel Agenda item, contingent upon approval by the Personnel, Administration & Higher Education Committee -**

PERSONNEL AGENDA ITEM 4:

4) **Request/Item to be Discussed by the Director of Information Technology (Mike Colvin, Director):**

Request to appropriate \$14,000 from Budget Code A.895.00, *Computer Reserve Fund*, to various department budget codes to cover the cost of purchasing computers and related equipment and software.

VI. Privilege of the Floor/Public Comment

VII. Motion to adjourn

RESOLUTION REQUEST FORM NO. 10***Request for Transfer of Funds*****TO:** AMANDA ALLEN, CLERK, WARREN COUNTY BOARD OF SUPERVISORS**DEPARTMENT NAME:** VETERANS' SERVICES**SIGNED:****DATE:** May 5, 2025

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.6510 110	Salaries - Regular	A.6510 441	Auto - Supplies & Repair	7500.00

Please state reason for transfers requested:

Red van had extensive repair requiring a new crossbar along with other maintenance issues in order to make it safe to drive. This vehicle is used as our alternate to continue uninterrupted service to Stratton VAMC in Albany and the local Senior/Veteran transportation to our northern towns.

CONTINGENT FUND TRANSFER REQUESTS

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.1990 469	Contingent Account- Other Payments/Contributions			

Please state reason for transfer request:**Please file original request with Clerk of the Board and retain copy for your records.**

WARREN COUNTY
Journal Report - April 2025

G/L Date	G/L Account Number	Account Description	Description	Amount	Amount
Admn.Fiscal Srv - Administrative Fiscal Services					
4/8/2025	A.1011 410	Supplies	Budget Transfer within object code to A.1011 421		\$332.10
4/8/2025	A.1011 421	Equipment Rental	Budget Transfer within object code from A.1011 410	\$332.10	
Brd. of Election - Board of Elections					
4/11/2025	A.1450 422	Repair/Maint-Equipment	BUDGET TRANSFERS WITHIN OBJECT CODE FROM A. 1450 439	\$400.00	
4/11/2025	A.1450 439	Misc Fees & Expenses	BUDGET TRANSFERS WITHIN OBJECT CODE TO A.1450 422		\$400.00
4/11/2025	A.1450 439	Misc Fees & Expenses	BUDGET TRANSFERS WITHIN OBJECT CODE TO A.1450 442		\$500.00
4/11/2025	A.1450 442	Automotive - Gas & Oil	BUDGET TRANSFERS WITHIN OBJECT CODE FROM A.1450 439	\$500.00	
Building & Fire - Building & Fire Code					
4/14/2025	A.3620 426	Subscriptions	Budget Transfer Within Object Code from A.3620 442	\$3.00	
4/14/2025	A.3620 442	Automotive - Gas & Oil	Budget Transfer Within Object Code to A.3620 426		\$3.00
County Clerk - County Clerk					
4/4/2025	A.1410 427	Memberships & Dues	Transfer within budget code from A.1410 444	\$50.00	
4/4/2025	A.1410 444	Travel/Education/Conference	Transfer within budget code to A. 1410 427		\$50.00
Dist. Attorney_Dist. Attorney - District Attorney,District Attorney					
4/30/2025	A.1165 410	Supplies	Budget Transfer within object code to A.1165 470 Contract		\$3,830.00
4/30/2025	A.1165 470	Contract	Budget Transfer within object code from A.1165 410 Supplies	\$3,830.00	
DPW_DPW Admin - DPW,DPW Administration					
4/25/2025	A.1620 210	Furniture/Furnishings	Transfer Out of Code from A.1620413	\$197.96	
4/25/2025	A.1620 260	Other Equipment	Transfer Out of Code from A.1620 413	\$529.99	
4/25/2025	A.1620 413	Repair & Maint.-Bldg/Property	Transfer Out of Code to A.1620 260		\$529.99
4/25/2025	A.1620 413	Repair & Maint.-Bldg/Property	Transfer Out of Code to A.1620 210		\$197.96
4/25/2025	A.5610 417	Water/Sewer/Taxes	Transfer In Code from A.5610 470	\$5,100.00	
4/25/2025	A.5610 470	Contract	Transfer In Code to A.5610 417		\$5,100.00
4/25/2025	DM.5140 410	Supplies	Transfer In Code from DM.5140 422	\$150.00	
4/25/2025	DM.5140 422	Repair/Maint-Equipment	Transfer In Code to DM.5140 410		\$150.00
Infotech - Information Technology					
4/1/2025	A.1681 220	Office Equipment	Budget Transfer out of Object Code from A.1681 423	\$81.00	
4/1/2025	A.1681 423	Telephone	Budget Transfer out of Object Code to A.1681 220		\$81.00

Office of EMS - Office of Emergency Services

4/30/2025	A.3645.4120 445	Foods	Budget Transfer within Object Code from A.3645.4120 470	\$700.00	
4/30/2025	A.3645.4120 470	Contract	Budget Transfer within Object Code to A.3645.4120 445		\$700.00

Planning_Planning - Planning,Planning

4/21/2025	A.8021 470	Contract	Budget Transfer Out of Code, A.8022 470	\$2,000.00	
4/21/2025	A.8022 470	Contract	Budget Transfer Out of Code, A.8021 470		\$2,000.00

Public Health_Health Services - Public Health,Health Services

4/8/2025	A.4010 453	Uniforms & Clothing	Budget Transfers to Uniforms .453 multi from PS A054.444	\$515.00	
4/8/2025	A.4018 453	Uniforms & Clothing	Budget Transfers to Uniforms .453 multi from PS A054.444	\$281.00	
4/8/2025	A.4018.0030 453	Uniforms & Clothing	Budget Transfers to Uniforms .453 multi from PS A054.444	\$155.00	
4/8/2025	A.4018.0040 453	Uniforms & Clothing	Budget Transfers to Uniforms .453 multi from PS A054.444	\$63.00	
4/8/2025	A.4054 444	Travel/Education/Conference	Budget Transfers to Uniforms .453 multi from PS A054.444		\$1,140.00
4/8/2025	A.4054 453	Uniforms & Clothing	Budget Transfers to Uniforms .453 multi from PS A054.444	\$42.00	
4/8/2025	A.4054.0060 453	Uniforms & Clothing	Budget Transfers to Uniforms .453 multi from PS A054.444	\$84.00	
4/15/2025	A.4018 410	Supplies	budget transfer Preventive to A4018.453		\$76.16
4/15/2025	A.4018 453	Uniforms & Clothing	budget transfer Preventive from A4018.410	\$76.16	
4/16/2025	A.4054 220	Office Equipment	Budget transfer CPSE from A4054.260	\$24.49	
4/16/2025	A.4054 260	Other Equipment	Budget transfer CPSE to A4054.220		\$24.49
4/22/2025	A.4197 210	Furniture/Furnishings	Budget Trans Infrast Grant to Fur.210 from other.220 .260 444	\$144,000.00	
4/22/2025	A.4197 220	Office Equipment	Budget Trans Infrast Grant to Fur.210 from other.220 .260 444		\$80,000.00
4/22/2025	A.4197 260	Other Equipment	Budget Trans Infrast Grant to Fur.210 from other.220 .260 444		\$60,000.00
4/22/2025	A.4197 444	Travel/Education/Conference	Budget Trans Infrast Grant to Fur.210 from other.220 .260 444		\$4,000.00
4/25/2025	A.4189 220	Office Equipment	Out of Code Transfer BT to Equip from supplies /phone	\$2,000.00	
4/25/2025	A.4189 410	Supplies	Out of Code Transfer BT to Equip from supplies /phone		\$1,000.00
4/25/2025	A.4189 423	Telephone	Out of Code Transfer BT to Equip from supplies /phone		\$1,000.00

Sheriff_Sheriff Law Enf - Sheriff,Sheriff Law Enforcement

4/3/2025	A.3110 250	Technical Equipment	budget transfer out of object code from A.3110 410	\$229.99	
4/3/2025	A.3110 410	Supplies	budget transfer out of object code to A.3110 250		\$229.99
4/9/2025	A.3150 210	Furniture/Furnishings	budget transfer out of object code from A.3150 410	\$1,189.35	
4/9/2025	A.3150 410	Supplies	budget transfer out of object code to A.3150 210		\$1,189.35

Social Services - Social Services

4/3/2025	A.6010 419	Settlements	Budget Transfer within object code to A.6010 470		\$250,000.00
4/3/2025	A.6010 470	Contract	Budget transfer within object code from A.6010 419	\$250,000.00	
4/7/2025	A.6010 426	Subscriptions	Budget transfer within object code from A.6010 470	\$100.00	
4/7/2025	A.6010 470	Contract	Budget transfer within object code to A.6010 426		\$100.00

4/10/2025	A.6010 210	Furniture/Furnishings	Budget transfer out of object code from A.6010 410	\$174.95	
4/10/2025	A.6010 260	Other Equipment	Budget transfer out of object code from A.6010 410	\$59.99	
4/10/2025	A.6010 410	Supplies	Budget transfer out of object code to A.6010 260		\$59.99
4/10/2025	A.6010 410	Supplies	Budget transfer out of object code to A.6010 210		\$174.95
4/15/2025	A.6010 418	Ins-General Liability	Budget transfer within object code from A.6010 470	\$561.00	
4/15/2025	A.6010 470	Contract	Budget transfer within object code to A.6010 418		\$561.00
Tourism - Tourism					
4/1/2025	A.6417.0001 426	Subscriptions	Transfer from A.6417.0001 470	\$9,200.00	
4/1/2025	A.6417.0001 470	Contract	Transfer to A.6417.0001 426		\$9,200.00

WARREN COUNTY TREASURER

Christine V. Norton
County Treasurer

To: All Supervisors

From: Christine V. Norton, Treasurer

Date: May 25, 2025

Subject: ***Budget Analysis Report: 2024 Year in Review & 1st QTR 2025 Results***

Budget Analysis Report

The ***Treasurer's Responsibility*** is to assess potential risks and impacts on Warren County finances, proactively identifying areas where deviations from the budget could lead to significant financial consequences. Our goal is to proactively inform the Warren County Supervisors & Administrator of these variances so that the necessary and proactive mitigating actions can be taken to ensure a more robust and resilient budget and positive financial outcome.

The ***Warren County Supervisor's & Administrator's Responsibility*** is to understand these risks and their potential consequences on the County's budget and financial wellbeing.

- ***It is imperative that the WC Supervisors and Administrator take the appropriate actions to address these issues and concerns in a timely manner, to proactively and effectively manage County finances.***

2024 YEAR IN REVIEW

CONCERNS:

General Fund Balance:

- There was an **12% decrease** in the General Fund Unappropriated Balance in 2024, the first decrease since **2016**, largely due to NYS unfunded mandates (**\$1.9M/24%**) and Fed/NYS required matching (**\$1.8M/23%**), **overextended line items** in the Sherriff's budget in late 2024 (**\$500K/6%**); and WC/DPW safety needs (**\$480K/6%**). There was also **\$2.7M/34%** spent on **additional DPW Equipment and Road work requests**.
 - Our Bond Rating Agency advised that the above General Fund spend prevented our Bond rating from increasing from AA to AA+, warning that continued reductions to the General Fund Balance could adversely impact our future bond rating.
- **Psychiatric Expense/Criminal:** accounted for **79%** of the **\$1.9M** in NYS mandated costs discussed above. There has been a **645%** increase in this expense since **2021 (5,800% increase since 2019)**, and the **2025** adopted budget is **65%** underfunded compared to the **2024** actual expense (**\$1.7M 2024 actual/\$600K 2025 budget**). As a result, this expense alone could have a significant impact on the 2025 General Fund Balance.

2024 CONCERNS, CON'T:**Sales Tax:**

- **The 2025 Adopted Sales Tax Budget:** is based on 2024 year-end sales tax projections vs. 2023 sales tax actuals, so the General Fund Balance upside experienced in prior years will likely not be repeated. However, the NYS STR Sales Tax law is likely to generate at least \$1M in 2025 to counter this. *Regardless, stringent budget management is required go forward.*

Budget Management and the Budget Analysis Report:

- Not all budget variances were addressed in a timely manner. This is essential to avoid surprises and adverse impact on the General Fund Balance.

Cashflow:

- **Uncollected Tax Levy:** Unpaid Property Taxes due to the County at 12.31.24 now total **\$12M**, presenting a *significant cashflow concern*.
 - The Treasurer is working with the County Attorney on reigning in non-compliance with the County's Installment Agreement Law that should significantly improve our cash flow position in **2026**.
 - *This 12M cashflow deficit highlights the importance of maintaining an adequate minimum General Fund Unappropriated Balance.*
- **Unpaid County Fed/State Claims** – while significant focus in 2024 reduced outstanding claims by **50%**, continued focus is needed in 2025, as there is still **\$2.6M** in claims greater than 90 days old, with **\$1.5M** over a year-old.
- **County Road Projects** – over the past five years there has been – on average – **\$2.7M, or 37%**, of the County Roads budget unexpended, with a high of **\$5.4M in 2023**.
 - This amount is carried over and **ADDED** to their next fiscal budget.
 - The 2024 unexpended budget is **\$2.8M**.
 - Approximately **\$1.9M, or 12%**, of these unexpended funds have been transferred to various DPW *capital projects from 2021 to 2023*.

Health Insurance Reserve/Surplus (pg. 13):

- There was a **\$1M** Health Insurance Reserve in place from **2014 to 2016**, with a **\$5.9M** Surplus in **2016** to cover any significant unknown claim activity.
- In **2017** the County implemented a Self-Insurance program that resulted in paying BSNENY **\$919K** to terminate their coverage, bringing this reserve down to **\$81K**, with a surplus balance of **\$5.4M**.
 - A surplus is created when more funding is collected for the County and employee portions of health insurance than what is needed to pay health insurance administrative costs and claims.
- In 2024, this Surplus has grown to **\$7.3M**, representing a **35%** increase since **2016**.
- *The County should consider a plan in 2025, with the help of Marshall & Sterling, to gradually decrease this surplus to an appropriate level, by reducing both employee and employer contributions.*

2024 CONCERNS, CON'T:**2023 External Auditor Internal Control Recommendations:**

- The External Auditors, Drescher & Malecki (D&M), found the following internal control weaknesses during their **2023 audit** and recommended the County evaluate:
 - ***Overtime expenditures & timekeeping procedures***
 - Existing policies & procedures are not being followed consistently
 - Significant overtime variances exist vs. budget and prior years
 - Determine if additional written procedures are necessary to ensure proper record keeping and to prevent potential abuse
 - ***Warren County Management and the Board of Supervisors*** advised D&M that the implementation of the County's Time Management System and a thorough review of written policies and procedures, as well as more stringent overtime budget management, would address these internal control weaknesses go forward.
- D&M also made the following observations and recommendations:
 - ***Succession Planning:***
 - Many governments are faced with the concern that there will not be enough qualified or available workers in instances where long tenured employees leave or are eligible to retire.
 - In an effort to ensure continuity and consistency of service delivery, due to employee turnover, the Government Finance Officer's Association (GFOA) encourages governments to address the following key issues and develop strategies concerning succession planning:
 - *Continually assess potential employee turnover*
 - *Develop written policies and procedures to facilitate knowledge transfer*
 - *Encourage personal professional development*
 - *Consider non-traditional hiring strategies*
 - ***Future Reporting Requirements:***
 - The County should evaluate all new Government Accounting Standards Board (GASB) pronouncements to determine the extent the County will be impacted in future years (GASB Statement No. 99 through No.103).

2024 YEAR IN REVIEW

2024 POSITIVES:

- **ARPA:** The County successfully encumbered 100% of the \$12.2M Federal ARPA grant.
- **Sales Tax:** exceeded Prior Year by **\$1.2M (1.7%)**.
- **Occupancy Tax Collections & Enforcement Efforts:**
 - Exceeded prior Year Total by **4%, or \$314K (\$8.0M in 2024 vs. \$7.7M in 2023)**
 - Occ Tax Collection enforcement efforts and the 2024 Granicus Campaign account for **3.3%** of this increase:
 - Enforcement in **\$200K (\$151K of Occ Tax and \$45K in penalties and interest)**, with another **\$184K** expected in 2025.
 - **68%** increase in 2024 penalties & interest (**107K/2024 vs 40K/2023**), with **\$40K** collected YTD Q1 2025
 - Granicus efforts resulted in **122** new registrants and **\$83K** in additional revenue to the County (**\$76K** in Occ Tax, **\$7K** in penalty & interest)

2024 Updates

We have finalized the 2024 numbers and have provided the additional analysis for your further consideration:

General Fund Balance

The following shows the balance of unappropriated surplus for the General Fund as of the date of this report compared to the minimum balance needed to operate which equates to two months of operating expenses or 16.7%.

	(in Millions)	<u>2025</u>	<u>2024</u>
Beginning General Fund Balance Surplus		\$ 37.9	\$ 42.2
Appropriated to Balance Following Year's Budget		\$ (1.9)	\$ (1.9)
Beginning Unappropriated Surplus		\$ 36.0	\$ 40.3
Additional Appropriations:			
Additional Appropriations to Balance 2024 Budget		\$ -	\$ (5.2) *
Additional 2024 Operating Appropriations:		\$ -	\$ (2.8) **
Ending Unappropriated Surplus		\$ 36.0	\$ 32.3
Minimum Surplus Balance Needed (2 months operating expense)		<u>\$33.2</u>	<u>\$32.5</u>
Ending General Fund Balance Surplus Exceeding/ (Below) Minimum Balance		<u>\$ 2.8</u>	<u>\$ (0.2)</u>

LEGEND:

* % of *Required/Optional* Appropriations: 52%/48%

** % of *Required/Optional* Appropriations: 93%/7%

Total 2024 REQUIRED Appropriations: \$5.3M, or 66% (NYS Mandates, Req'd NYS/FED Matches, overextended lines in the Sherriff's budget, WC/DPW Safety Requirements)

Total 2024 OPTIONAL Appropriations: \$2.8M or 34% (DPW Road & Equip purchases)

The following analysis shows the unappropriated fund balance for the General Fund over the past 5 years:

	Change in Fund Balance			
	2020-2021	2021-2022	2022-2023	2023-2024
Total Fund Balance Current Year	36,590,975	40,208,679	40,242,026	35,929,157
Total Fund Balance Prior Year	26,832,093	36,590,975	40,208,679	40,376,956
Increase/(Decrease) from Prior Year	9,758,882	3,617,704	168,277	(4,447,799)
Increase/(Decrease) from Prior Year	36%	10%	0%	-12%

- NYS’s unfunded mandate on Psychiatric/Criminal Costs (730 exams) will continue to adversely impact Warren County’s Unappropriated General Fund Balance.
- *These costs continue to be 100% OUT of Warren County’s control, with exponentially increasing costs and underfunded budgeted amounts year over year:*
 - *5,800%* increase in actual costs since *2016*;
 - *645%* increase in actual costs since *2021* (when NYS’s unfunded mandate increased from 50% to 100%); and
 - *65%* underfunded 2025 adopted budget (2025 budget of *\$600K* vs. 2024 actual of *\$1.7M*), that will likely result in further depletion of the Unappropriated General Fund, potentially below the minimum balance required.
- *S&P*, our bond rating agency, noted that the County’s rating would have likely gone up had the County not used so much General Fund unappropriated surplus during 2024. *MCA*, our bond fiscal manager:
 - estimated that the County would have saved *\$70K* over the life of our November *\$21M* bond had our bond rating been increased from AA to AA+;
 - advised that the more pulled from the General Fund Balance, the greater likelihood of *higher interest rates* to pay back long-term debt; and
 - warned that continued reductions could *negatively impact our future bond rating*.

Impact of Uncollected Tax Levy:

The following shows the amount of uncollected County taxes at the end of each tax year along with the unpaid amounts from all taxes as of December 31, 2024.

<u>County Taxes</u>	<u>2022 Tax Year</u>	<u>2023 Tax Year</u>	<u>2024 Tax Year</u>
Tax Levy	\$ 45,881,961	\$ 47,655,788	\$ 48,866,409
Uncollected Taxes	\$ 2,495,960	\$ 2,810,429	\$ 3,428,558
% Uncollected	5.4%	5.9%	7.0%
Total Uncollected County/Town Taxes			\$ 6,243,173
Total Uncollected School Taxes			\$ 5,378,888
Total Uncollected City School Taxes			\$ 204,194
Total Uncollected Village Taxes			\$ 168,186
Total Uncollected Taxes as of 12/31/24			<u>\$ 11,994,441</u>

- As noted above, the amount/percent of uncollected taxes has increased from *2022 (5.4%) to 2024 (7%)*, contributing to the *\$12M* negative impact on the County's cash flow due to uncollected taxes.
 - The County makes the towns, schools and village whole on their unpaid taxes and then relieves these taxes and collects at a later date.
 - The \$12M cashflow deficit highlights the importance of maintaining an adequate minimum General Fund unappropriated surplus.**
- The Treasurer is working with the County Attorney on reigning in non-compliance with the County's Installment Agreement Law that should significantly improve our cash flow position go forward.

County Road Projects:

The following analysis shows the County Road project amended budget and costs for the past five years.

- Please note that any unexpended balance gets *carried over to the subsequent year and is ADDED to that year's budget* for road projects.
 - The Treasurer's Office would like to review this practice in the 2025 budget process.
- As noted below, DPW did not expend **\$2.8 million** or **23%** of the amended budget for the road projects in 2024.
- IN addition, DPW transferred unspent money raised for County Road projects out of the County Road Fund and into various DPW capital projects from 2021 to 2023 for a total of **\$1.8M**.

	2020	2021	2022	2023	2024
Amended Budget	4,155,480	5,579,432	12,453,922	10,289,246	12,344,210
Amount Expended	2,875,631	2,590,562	7,072,336	6,609,365	9,572,285
Amount Unexpended	1,279,849	2,988,870	5,381,586	3,679,881	2,771,925
% of Budget Unexpended	30.8%	53.6%	43.2%	35.8%	22.5%
Transfers of County Road Budget to Capital Projects	-	219,220	559,186	1,073,704	-

Occupancy Tax Collections:

As of December 31, the Treasury department has collected **\$8M** in Occupancy Tax revenue in 2024 and **\$7.7M** in 2023 which is an increase of **\$314K** or **4%**.

Occupancy Tax Reserve:

The following represents the balances at the end of each year for the three Occupancy Tax Reserve accounts managed by the Tourism department.

Please note that the Board approved to increase the reserve Minimum Balance to \$1.5 million in 2023.

The three Occupancy Tax Reserve accounts are defined as follows:

- **Available Balance:** is equivalent to the unappropriated surplus balance to the General Fund and represents what is currently available to appropriate.
- **Minimum Balance:** represents the amount of reserve that we must keep on hand for cash flow.
- **Encumbered Balance:** represents the amount that has been **obligated** either through a contract or purchase order and is not available for other uses.

Occupancy Tax Reserve, Con't:

<u>Date</u>	<u>Occ Tax Reserve- Available</u>	<u>Occ Tax Reserve- Minimum Balance</u>	<u>Occ Tax Reserve- Encumbered</u>	<u>Total</u>
2022	5,235,115	1,000,000	295,940	6,531,055
2023	2,043,167	1,500,000	760,023	4,303,190
2024	2,289,689	1,500,000	384,044	4,173,733

As noted above, the total reserve balances have significantly declined since 2022. This is largely the result of the \$3M Winter's Dream project/loan.

*It is **CRITICAL** that Committee & Board Members refer to the Tourism Director's Occ Tax Reserve balances, as well as her monthly Cashflow projections, to ensure the County is not obligating funds before available/appropriate.*

Q1 2025 EXECUTIVE SUMMARY:

Occupancy Tax Collections:

- As of March 31, the Treasurer's department collected \$388K in Occupancy Tax revenue and \$384K in 2024, representing an *increase of \$4K/1%*.
- The Warren County Treasurer's Office is taking the lead with NYSAC on understanding and implementing required changes due to the NYS STR Sales Tax legislation.
 - The NYS STR Sales Tax legislation has had a significant impact on our team. We have been inundated with calls, emails and in-person visits.
 - We have successfully partnered with NYS, NYSAC, VRBO and other NYS Counties, but continue to face *significant opposition from AIRBNB* regarding required changes and how WC Occ Tax will be collected for our STR Owners using the platform.
- We are automating end to end Occ Tax processes through a customer facing portal, that *once complete will potentially allow us to offer an Occ Tax Shared Service Solution to other Counties go forward for an administration fee.*

Budget Management and the Budget Analysis Report:

- At the NYSAC Finance School, the NYS OSC offered to host both Warren & Washington County in a refresher course on the key principles of Budget Management for all Supervisors, Executives and Department Heads. The session will focus on "Avoiding the Fiscal Cliff: A Lesson in Budgeting and Financial Condition Analysis"
- Departments are urged to review the **2024 Restricted & Assigned Fund Balance Report** (pg. 14) as some of *these funds may be used throughout the year to offset unexpected costs and/or budget shortfalls.*
- Continued efforts to curb spending and to source funds from within existing budgets to address unexpected costs rather than further depleting the General Fund and/or Contingency balances are appreciated.

Q1 2025 Updates

Revenues

County Clerk

- **County Clerk Fees** – As of March 31, the department has received **\$270K** in County Clerk Fees in 2025 and **\$232K** in 2024 which is an **increase of 16%**. The County Clerk attributes this largely to the Federal REAL-ID driver's license requirement.
 - March actual revenues are **4% behind** expected budgeted amounts.
- **Mortgage Tax** – As of March 31, the department has received **\$546K** in Mortgage Tax in 2025 and **\$370K** in 2024 which is **an increase of 48%**.
 - March actual revenues are **1% ahead** of expected budgeted amounts.
- **Automobile Use Tax** – As of March 31, the department has received **\$73K** in Automobile Use Tax in 2025 and **\$55K** in 2024 which is **an increase of 31%**.
 - The 2025 actual revenue amount is through February and is **2% behind** expected budgeted amounts.

County Treasurer

- **Sales Tax:**
 - We have collected **\$245K less** in ACTUAL sales tax through March 31, 2025 than we did through March 31, 2024 which is a 1.6% decrease.
 - We have received **\$202K more** than the **2025 BUDGET** which is a 1.3% increase and \$1.4M more than the **2024 BUDGET** which is a 10% increase*.
 - However, this **10% increase*** is not a real increase. Rather it is the result of a change in past budget practices. Specifically, the **2024 BUDGET** was based on **2022 ACTUALS**, while the **2025 BUDGET** is based on **2024 ACTUALS plus PROJECTIONS** through year end.
 - As such, **2025** budgeted to actual amounts will likely be tighter and the budget surplus this past practice had consistently created will likely not recur, as can be seen in the **Q125** results below:
 - The net County budget surplus, after accounting for the distribution to the Towns and Village, is **\$107K** at **Q125**, compared to **\$742K** at **Q124**, resulting in an 86% decrease:
 - While NYS STR Sales Tax is expected to contribute an additional \$1.2-\$1.5M **annually** to County revenues, it will most likely not close the above gap.

Occupancy Tax Collections:

Occupancy Tax – As of March 31, the department has received **\$388K** in Total Occupancy Tax Receipts in **2025** and **\$384K** in **2024** which is a **\$4K**, or **1% increase**.

Q1 Occupancy Tax Collection

Friday, May 30, 2025

Total Receipts

2025 Revenues	Total Receipts		
	31-Jan	28-Feb	31-Mar
Total Revenue Collected through 2025	\$ -	\$ 111,152	\$ 277,222
Total Revenue Collected through 2024	\$ -	\$ 78,165	\$ 305,487
** Adjusted for Six Flags	\$ 20,168.00	\$ 98,333	\$ 285,319
Increase/(Decrease) from 2024	\$ -	\$ 32,987	\$ (28,265)
** Adjusted for Six Flags	\$ 20,168.00	\$ 12,818.89	\$ (8,097)
Increase/(Decrease) from 2024		42%	-9%
** Adjusted for Six Flags	\$ 20,168.00	13%	-3%

****Six Flags February 2024 receipt was received late. It posted in March 2024. This understated February '24 by \$20,168 and overstated March '24 by \$20,168.**

2025 Revenues	Hotel Motel Resort Receipts		
	31-Jan	28-Feb	31-Mar
Revenue Collected through 2025	\$ -	\$ 83,918	\$ 209,581
Revenue Collected through 2024	\$ -	\$ 54,104	\$ 243,253
** Adjusted for Six Flags	\$ 20,168.00	\$ 74,272	\$ 223,085
Increase/(Decrease) from 2024	\$ -	\$ 29,814	\$ (33,672)
** Adjusted for Six Flags	\$ 20,168.00	\$ 9,646	\$ (13,504)
Increase/(Decrease) from 2024		55%	-14%
** Adjusted for Six Flags	\$ 20,168.00	13%	-6%

****Six Flags February 2024 receipt was received late. It posted in March 2024. This understated February '24 by \$20,168 and overstated March '24 by \$20,168.**

2025 Revenues	Short Term Rental Unit (STRU) Receipts		
	31-Jan	28-Feb	31-Mar
STR Revenue Collected through 2025	\$ -	\$ 27,234	\$ 67,641
STR Revenue Collected through 2024	\$ -	\$ 24,061	\$ 62,234
Increase/(Decrease) from 2024	\$ -	\$ 3,173	\$ 5,407
Increase/(Decrease) from 2024	*	13%	9%

***Short term rentals and remarketers continue to capture more of the market share in room rental revenue.**

Expenditures

County Debt Balances

The following shows the County’s current debt outstanding as of March 31, 2025 along with ending debt balances for future years:

	Current Balance	End of 2025 Balance	2026	2027	2028	2029	2030- 2034	2035- 2039	2039- 2040
Bonds									
Recovery Act Bonds, Various Proj	9,445,000	8,660,000	7,840,000	6,990,000	6,110,000	5,200,000	-	-	-
Court Expansion - 2015	5,120,000	4,720,000	4,305,000	3,880,000	3,445,000	2,995,000	530,000	-	-
Court Expansion - 2017	5,910,000	5,520,000	5,120,000	4,715,000	4,295,000	3,865,000	1,550,000	-	-
SUNY Adirondack NSTEM - 2017	4,000,000	3,735,000	3,465,000	3,190,000	2,905,000	2,615,000	1,050,000	-	-
Paving, Culverts and SUNY ADK Voltage-2024	19,795,000	18,935,000	18,045,000	17,110,000	16,125,000	15,090,000	9,095,000	1,665,000	-
Leased Commitments									
Copiers/Printers - National Business	184,268	135,457	68,690	-	-	-	-	-	-
Copier - Toshiba	14,652	11,835	7,936	3,871	-	-	-	-	-
Office Space - Mental Health	25,121	-	-	-	-	-	-	-	-
Total Outstanding	44,494,041	41,717,292	38,851,626	35,888,871	32,880,000	29,765,000	12,225,000	1,665,000	-

Budget Exception Report

Please see the attached Budget Exception report which summarizes budgeted expenditure line items where there is currently a problem or there may be a problem in the future. We are reporting on an exception basis only.

We cannot over emphasize the following - important message - enough and will work with the County Administrator’s Office to ensure the following requirements are met in a timely manner.

- **Over expended budget line items are highlighted in red.**
- **Each department is responsible for ensuring that their budgets including salary and fringe are not over expended and if they are, the issue should be addressed immediately.**
- **Legally, the County is not allowed to incur costs for goods or services without sufficient budget in the expenditure line item to cover these costs.**

Appendices:**Insurance Reserve/Surplus:**

Resolution number 594 of 2011 authorized the creation of an insurance reserve in the amount of **\$550K** to offset potential costs if the County decides to terminate coverage with BSNENY and Resolution number 624 of 2014 increased the reserve to **\$1M**. A surplus is created when more funding is collected for the County and employee portions of health insurance than what is needed to pay health insurance administrative costs and claims.

The County implemented a self-insurance program starting December 1, 2017. As a result, **\$919K** was paid to BSNENY to terminate coverage. As noted below, the balance of the reserve and surplus as of December 31, 2024 is **\$7.3M**. As noted below, the County has been using a portion of this reserve since 2022 to help control the cost of insurance for the County and employees.

	Reserve	Surplus	Total
12/31/2012	550,000	74,487	624,487
12/31/2013	550,000	1,053,283	1,603,283
12/31/2014	1,000,000	2,737,445	3,737,445
12/31/2015	1,000,000	4,375,037	5,375,037
12/31/2016	1,000,000	4,867,898	5,867,898
12/31/2017	81,078	5,441,408	5,522,486
12/31/2018	81,078	5,426,650	5,507,728
12/31/2019	81,078	6,577,870	6,658,948
12/31/2020	81,078	7,140,560	7,221,638
12/31/2021	81,078	8,178,492	8,259,570
12/31/2022	81,078	7,984,332	8,065,410
12/31/2023	81,078	7,627,125	7,708,203
12/31/2024	81,078	7,259,231	7,340,309

Restricted and Assigned Fund Balances:

The following table shows the Restricted and Assigned Fund Balances for the General, Debt Service, County Road and Road Machinery Funds as of December 31, 2024.

Some departments may be able to utilize *some of these Restricted & Assigned Funds* throughout the year to offset unexpected costs and/or budget shortfalls, rather than depleting the General Fund Balance and/or Contingency amounts

Restricted

General Fund	<u>Purpose</u>	<u>Balance End of Year</u>
Capital		
Rehabilitation of County Buildings	Future building capital costs	\$ 145,133
Up Yonda Repairs & Improvements	Future Up Yonda capital costs	168,687
Railroad Repairs	Future railroad capital costs	9,580
County Railroad Repairs	Future County railroad capital costs	116,838
Computers	Future computer capital costs	153,086
Vehicles	Future vehicle capital costs	182,781
Airport Repair & Projects	Future airport capital costs	60,713
SUNY Adirondack Cap Imp	Future SUNY Adirondack capital costs	100,000
Countryside Rehabilitation	Future Countryside capital costs	3,000
Election Equipment	Future election equipment costs	138,939
Total		<u>\$ 1,078,757</u>
Other Restricted		
Occupancy Tax	Future costs relating to tourism	\$ 4,173,733
Forfeitures Crime	Future Sheriff and DA crime fighting costs	420,002
Environmental Testing Fund	Future costs relating to environmental testing	158,916
Stop DWI	Future costs of the Special Traffic program	102,215
Westmount Legacy Costs	Future costs relating to Westmount retirees	3,436,620
Insurance	Future costs relating to uninsured losses	15,000
Employee Benefit Accrued Liability	Future costs relating to accrued employee benefits	65,000
PCB Settlement Fund	Future costs relating to PCB cleanup	17,414
Opioid (Restricted)	Future costs relating to treatment of opioid addiction	676,224
Opioid (Unrestricted)	Future costs relating to treatment of opioid addiction	231,487
Total		<u>\$ 9,296,610</u>
Debt Service Fund		
Debt		
Bonded Debt	Future debt service costs	\$ 112,418
Total		<u>\$ 112,418</u>
County Road Fund		
Capital		
Highway Road Projects	Future highway road capital costs	\$ 1,175,227
Total		<u>\$ 1,175,227</u>
Road Machinery Fund		
Capital		
Motor Fuel Farms	Future motor fuel farm capital costs	\$ 29,172
Mobile Brine Unit Repairs	Future mobile brine unit repairs	\$ 9,632
Total		<u>\$ 38,804</u>
Assigned		
General Fund		
Other Assigned		
Sexual Abuse Lawsuits	Future sexual abuse settlements	\$ 1,150,000
Total		<u>\$ 1,150,000</u>

DRESCHER & MALECKI LLP

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Elma, New York 14059
Telephone: 716.565.2299
Fax: 716.389.5178



August 26, 2024

To Management and the Board of Supervisors
County of Warren, New York

In planning and performing our audit of the basic financial statements of the County of Warren, New York (the "County") as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the County's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit we identified certain matters involving the internal control, other operational matters and future reporting requirements that are presented for your consideration. This letter does not affect our report dated August 26, 2024 on the financial statements of the County. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized in Exhibit I.

The purpose of this communication, which is an integral part of our audit, is to describe, for management and those charged with governance, the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Drescher & Malecki LLP

August 26, 2024

EXHIBIT I

Overtime expenditures and timekeeping procedures

During our audit testing we noted the following observations related to the County's overtime expenditures as well as inconsistencies in the County's timekeeping system and procedures related to these processes.

Review of overtime expenditures compared to the adopted budget:

- Sheriffs Department overtime budget was significantly exceeded in 3 branches
 - 492% over budget in the Sheriff Correction branch
 - 200% over budget in the Sheriff 911 Center
 - 210% over budget in the Sheriff Law Enforcement branch
- Other departments that exceeded the overtime budget included:
 - Countryside Adult Home – 296% over budget
 - Social Services – 218% over budget
 - Airport Department of Public Works – 147% over budget

Other observations:

- Lack of County wide overtime procedures and written policies
- Per the County union contracts, any overtime worked must be pre-approved by the Department head, however, we noted in our sample tested that pre-approval of overtime was not present in any County departments, with the exception of the Sheriff's Department
- 12 out of 25 employees tested did not document a clear description of why overtime was needed

Review of timekeeping system and procedures:

- The County adopted the Time Clock Policy in Resolution No. 637 of 2011 and has very detailed instructions on how non-exempt and exempt employees should record time worked, including how many "punch in's" and "punch out's" are required by employees, procedures to follow for breaks, and time constraints on how early or late the employee may punch in or punch out. We noted some discrepancies with this policy including:
 - 5 out of 25 employees tested did not submit their own time, hours were submitted by the employee approving payroll within the Department
 - 8 out of 25 employees missed at least one punch in/out according to the time clock policy and employee type
 - 2 employees tested within the Department of Public Works consistently punched in/out too early/late according to the time clock policy and employee type
 - Manual timesheet edits were performed on 23 out of the 25 employees due to discrepancies in punch in's and punch out's
 - Out of the 23, 10 of these edits were performed and approved by the same individual
 - 1 employee tested within the Sheriffs Department has overrides notes within their timesheet

We recommend that the County evaluate:

- The current policies and procedures followed,
- Overtime trends vs. budget and prior years,
- And determine if additional written procedures are necessary to ensure proper recordkeeping and to prevent potential abuse within the time and attendance recordkeeping system.

Succession Planning

Many governments face the challenge of ensuring continuity and consistency of service delivery due to employee turnover. In instances where several long-tenured government employees are eligible to retire, there is a concern that not enough qualified or available workers will be prepared to replace them. The Government Finance Officers Association (the “GFOA”) encourages governments to address the following key issues and develop strategies concerning succession planning, including:

- **Continually assess potential employee turnover.** Making career planning discussions as part of a regular and ongoing performance review process assists in assessing potential turnover. Department heads are a good resource in helping to identify employees that may be planning to leave.
- **Develop written policies and procedures to facilitate knowledge transfer.** Knowledge transfer is a critical component of succession management. There should be written procedures in place to formalize the knowledge transfer and meetings should be held with departing staff to document job responsibilities.
- **Encourage personal professional development.** Personal professional development benefits the organization over the long term by helping employees gain the skills they need to assume increased responsibilities.
- **Consider non-traditional hiring strategies.** Options such as part-time work, job-sharing, flexible schedules and flexible-place arrangements are providing mechanisms to both meet the needs of the organization and employees.

Future Reporting Requirements

The Governmental Accounting Standards Board (“GASB”) has adopted new pronouncements, which may have a future impact upon the County. These should be evaluated to determine the extent the County will be impacted in future years.

GASB Statement No. 99—The County is required to implement GASB Statement No. 99, *Omnibus 2022*, effective for the fiscal years ending December 31, 2023 and 2024. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

GASB Statement No. 100—The County is required to implement GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*, effective for the fiscal year ending December 31, 2024. The objective of this Statement is to improve financial reporting requirements for accounting changes and error corrections.

GASB Statement No. 101—The County is required to implement GASB Statement No. 101, *Compensated Absences*, effective for the fiscal year ending December 31, 2024. The objective of this Statement is to improve financial reporting by addressing issues related to the recognition and measurement for compensated absences.

GASB Statement No. 102—The County is required to implement GASB Statement No. 102, *Certain Risk Disclosures*, effective for the fiscal year ending December 31, 2025. The objective of this Statement is to improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.

GASB Statement No. 103—The County is required to implement GASB Statement No. 103, *Financial Reporting Model Improvements*, effective for the fiscal year ending December 31, 2026. The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

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by three+one®

WARREN COUNTY, NY

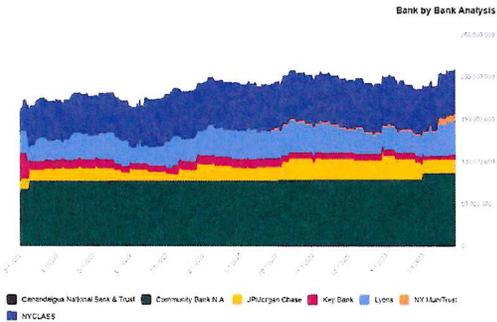
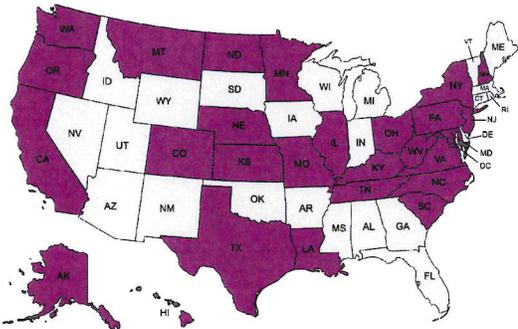
cashVest presentation and results from similar size counties

Hon. Christine Norton - County Treasurer

May 2, 2025

THREE+ONE

- Our **cashVest reports** provide a comprehensive view of your county’s cash.
- We develop accurate, **reliable future forecasts** of all cash and liquidity levels.
- We provide independent evaluations of all current **interest rate offerings**.
- We offer an ongoing analysis of all **bank fees** to assure fairness and equity.
- Our team works directly with your finance office to identify underperforming cash and to **find ways to put 73% more money to work** earning interest.



In the North Country and Adirondack Regions of New York State, we are proud to be serving:

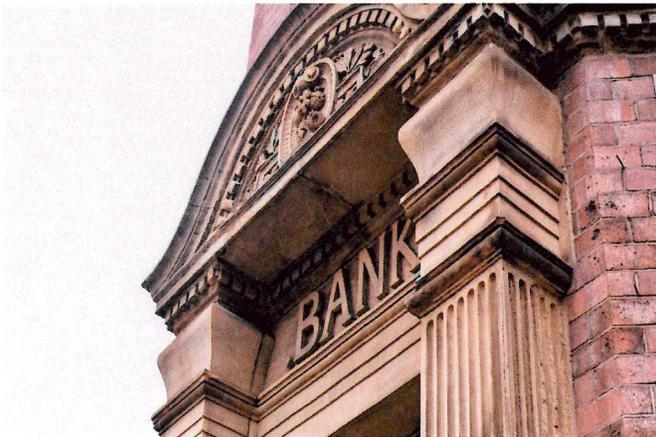
Clinton County
Hamilton County
Herkimer County
Lewis County
Madison County
Oneida County
Onondaga County
Oswego County
Saratoga County
St. Lawrence County



NYSAC
NEW YORK STATE
ASSOCIATION OF COUNTIES



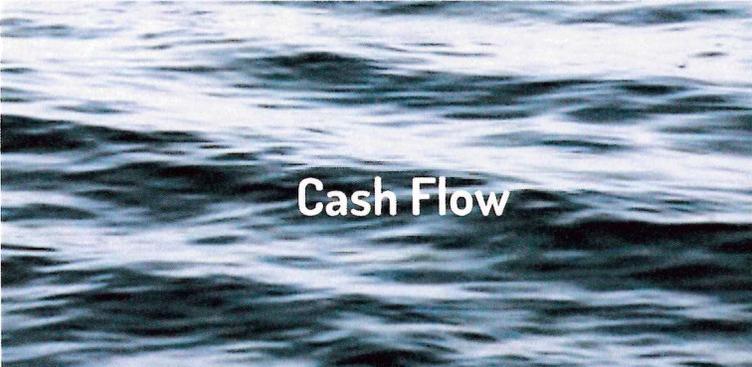
- **three+one is *NOT* a competitor to your local banks.**
- **We never have direct access to any of your funds.**
- **We independently compare interest rates and bank fees to help level the playing field and keep banks competitive.**



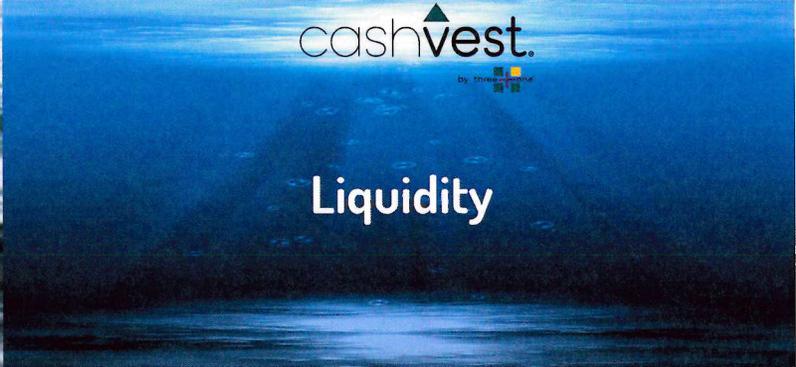
All investment decisions remain strictly with you. With our help and liquidity data, you still choose the investment, maturity, and banking institutions that are the right fit for you and your municipality.

three+one is independent firm that helps to keep everyone's pencils sharp when it comes to comparing current interest rate offerings by banks.

Monitoring cash flow let's you see the surface.
Analyzing liquidity let's you see the deeper financial picture.



Cash Flow



cashvest.
By ThreeSquare

Liquidity

cashVest combines both of them together to give you a 360 degree, 3-D view of all of your county's working capital and all of your strategic, investable liquidity.

Warren County, NY

Financial Statistics and estimate of potential earnings

- 2023 Primary Government expenditures: **\$ 183,600,000**
- *Estimated* Primary Govt annual **average** of cash and investments on deposit: **\$ 94,000,000**

When the estimated average investable liquidity is multiplied by a 4.10% projected average return over the next 12 months, the results are:

\$3.8 million to \$3.9 million in GF potential revenues using cashVest

The County property tax levy is \$47.7 million, so \$3.85 million (estimated) in interest earnings would offset **8.1%** of the County property tax levy.

Using liquidity data to maximize earnings can mean the difference between a tax increase or a tax cut! Below are some actual results achieved by cashVest clients:

	Average Liquidity	Most Recent 12 months earnings using cashVest	Earnings offset of Tax Levy	Overall Annual Yield
East Irondequoit CSD	\$ 94 million	\$ 4.47 million	9.4%	4.8%
Washington County	\$ 103 million	\$ 4.85 million	13.0%	4.7%
City of Florence	\$ 105 million	\$ 4.40 million	68.7%	4.2%
St Lawrence County	\$ 111 million	\$ 4.99 million	8.8%	4.5%
City of Fairfax	\$ 112 million	\$ 5.32 million	5.2%	4.8%
Chemung County	\$ 114 million	\$ 5.49 million	17.7%	4.8%

Interest Earnings using cashVest and how that revenue has helped to offset property taxes in North Country - Adirondack Region counties:



	12 months actual earnings using cashVest	Interest Earnings Impact on Tax Levy	Overall Annual Yield on Every Dollar
Clinton County	\$ 2,671,000	12.7% of Tax Levy	3.83%
Hamilton County	\$ 1,064,000	25.0% of Tax Levy	4.25%
Herkimer County	\$ 3,305,000	12.6% of Tax Levy	4.50%
Lewis County	\$ 1,975,000	10.8% of Tax Levy	4.56%
Madison County	\$ 3,672,000	8.1% of Tax Levy	4.05%

Interest Earnings using cashVest and how that revenue has helped to offset property taxes in North Country - Adirondack Region counties:



	12 months actual earnings using cashVest	Interest Earnings Impact on Tax Levy	Overall Annual Yield on Every Dollar
Oneida County	\$ 7,767,000	11.8% of Tax Levy	4.67%
Onondaga County	\$ 23,520,000	16.1% of Tax Levy	4.11%
Oswego County	\$ 5,690,000	10.8% of Tax Levy	4.35%
Saratoga County	\$ 11,509,000	15.3% of Tax Levy	4.61%
St Lawrence County	\$ 4,985,000	8.8% of Tax Levy	4.49%

**TOTAL OF MOST RECENT INTEREST EARNINGS OF
cashVest COUNTIES IN THE NORTH COUNTRY -
ADIRONDACK REGION:**

\$66,158,000
Over the past 12 months

A few questions to help us focus in on the county's top cash management priorities:

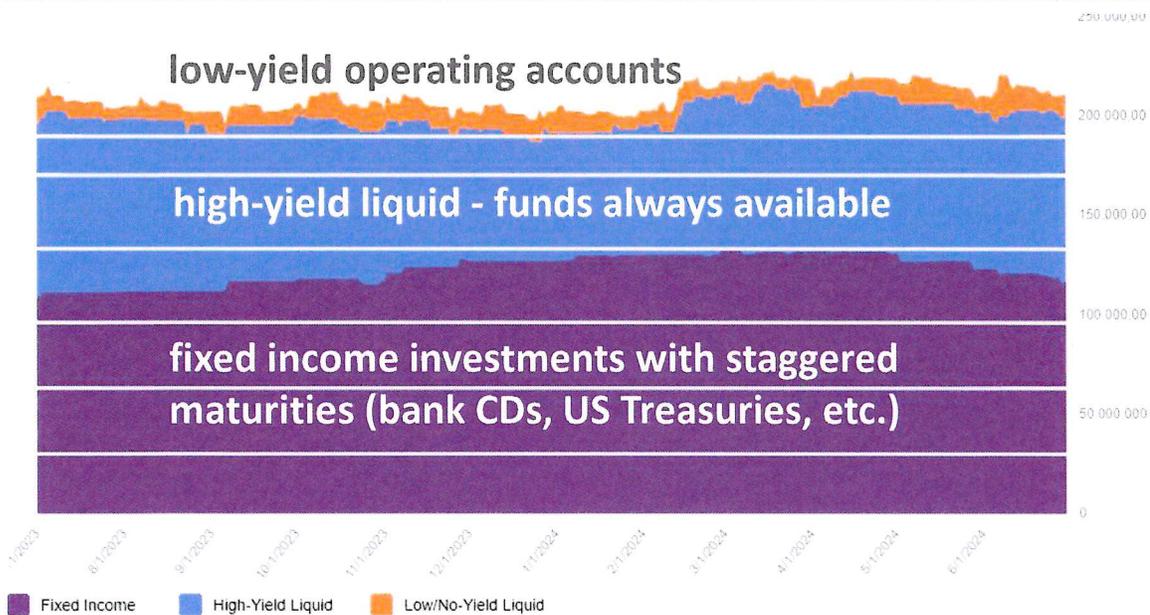
- 1. Would our earnings projection of \$3.85 million over the next 12 months provide an increased benefit to your county and help to offset cost increases?**

- 2. Would independent, third-party comparisons of bank interest rates save you time and help you make the most informed investment decisions?**

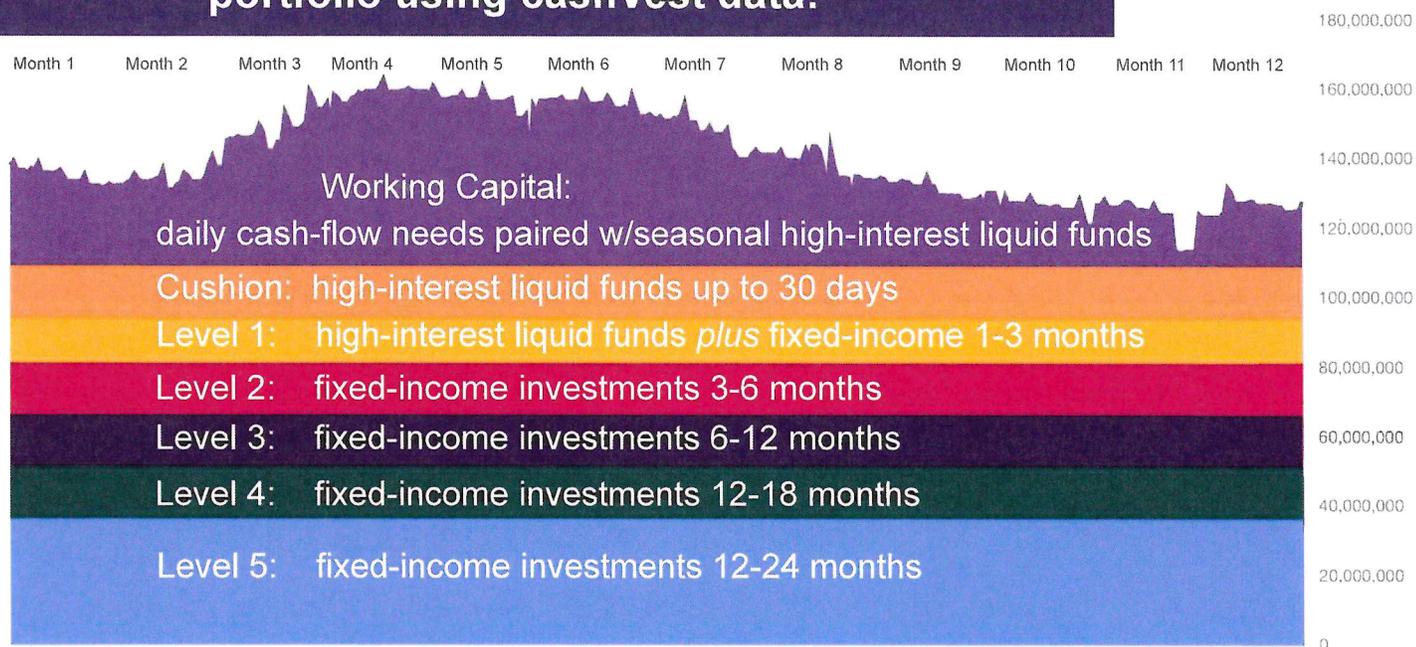
- 3. Do you think accurate future cash-flow and liquidity projections would provide you with additional confidence to make longer-term investment decisions?**

- 4. Do you or your staff have the time to analyze bank fees or compensating balance requirements to be sure they are fair and equitable?**

The safest, lowest volatility, and highest-yielding municipal portfolios contain these 3 liquidity components:



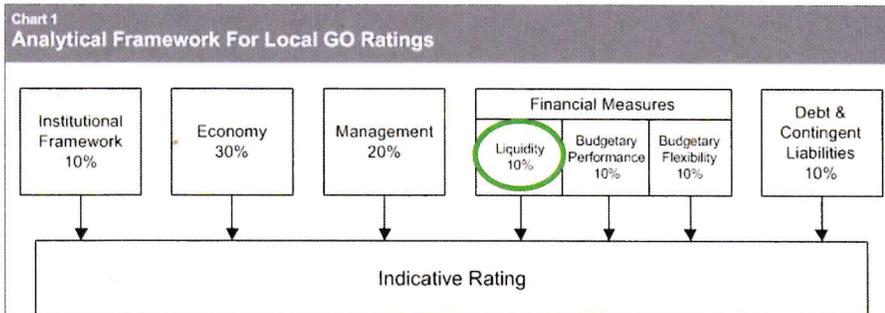
Sample of a high-yield / low-volatility cash management portfolio using cashVest data:



← TYPICAL 12-MONTH CASH-FLOW and LIQUIDITY CYCLE →

Additional benefits: Ratings agencies and auditors value liquidity data

- **Ratings agencies value liquidity data** because it reduces risk. Lower risk equals lower interest rates and reduced borrowing costs for the municipality. Liquidity data makes up 10% of the framework for municipal credit ratings at S&P, Fitch, and Moody's.
- **Auditors value liquidity data** because it is critical for effective cash management and for responsibly maximizing interest earnings on public funds – a fiduciary obligation.



What cashVest can do for Warren County:

- Provide you with information about how much cash you have available and how long that cash will remain on deposit.
 - Interest rate benchmarking to ensure your cash is performing at the highest possible levels.
 - Assurance that your bank fee structure and/or compensating balance requirements are fair and equitable.
- Liquidity data can directly translate into a strengthened credit rating and lower borrowing costs.
 - Provides your Treasurer's Office with third-party confirmation that your entity has sufficient liquidity to satisfy future expenditures, even unanticipated emergencies.
 - Full compliance with all NY State Comptroller's cash-management audit and investment requirements.

Our straightforward no-risk guarantee

OUR PROMISE: We will find solutions that will help your finance office increase your county's interest earnings and look for opportunities to reduce banking fees. If those value-added services do not clearly exceed the cost of our annual fee, you will pay nothing. Your county will still receive a copy of the full Initial Liquidity Analysis Report with no further obligation.



We are proud to be endorsed by NYSAC and NACo and would be honored to add Warren County to our list of success stories.



Bill Cherry
Director of Public Partnerships
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(585) 484-0311 x709



Kevin Teborek
Business Development
kat@threeplusone.us
(585) 484-0311 x719

RESOLUTION REQUEST FORM NO. 8***Request to Establish Capital Project or Capital Reserve Project****

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

DEPARTMENT NAME: County Facilities - Airport

DATE: 5/22/2025

- (a) Exact Title **and** Number of Project (**must be obtained from Treasurer's Office**): Northern Aircraft Apron and Taxiway B Reconstruction (Design) Project H-443.
- (b) Is this a Capital Project? Yes
- (c) Is this a Capital Reserve Project? No
- (d) Amount of Project: \$221,898.00
- (e) Source of Funding (including name & title of codes, etc.): FAA \$210,803.00 (90%) State Match \$5,547.00 (2.5%) and Local Match - \$5,548.00 (2.5%) Reserve, A 892.00 Airport Repair & Projects
- (f) Purpose of Establishment: For the creation of the Northern Apron and Taxiway Bravo Reconstruction (Design) Project.

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: Warren County Health Services

DATE: May 20, 2025

- (a) **Purpose of Amendment:** To amend the 2025 budget to reflect both the Revenue and Expenses related to Department code (A.4197) for the balance of the Grant for "Public Health Infrastructure-Workforce-Data Systems. It reflects funds for the next two years at \$110,565 each year from Health Research Inc. to support the current expenses related to the grant objectives. This year (2025) will now reflect the balance of the grant adding these two years and the funds can be utilized as needed per the State.
- (b) Appropriation Code (with title), Object Code (with title) and Amount:

A.4197.210 Public Health-Infrastructure-Workforce-Data-Furniture \$221,130.00

Revenue Code (with title), and Amount:

A.4197.4416 Public Health Infrastructure-Workforce-Data- Revenue \$221,130.00

***Note:** Listed above is the adjustment needed for the 2025 budget to reflect the balance total for the Infrastructure Grant. Warren County Health Services has budgeted with this grant to replace the furniture and fixtures to update the department. The Grant to date is the three years at \$331,695 and we have spent to date \$192,669.06 therefore leaving a balance until 11/30/25 of \$139,025.94. Additional furniture has been ordered for Phase 2 and 3 this year. Phase 1 has been completed primarily within the Public Health offices.

Warren County Health Services was notified by Health Research Institute (HRI) and the DOH on 2/23/23 of additional funding for a new grant titled Strengthening US Public Health Infrastructure, Workforce and Data Systems for a 5year term of 12/1/22-11/30/27. Total amount for the 5 years is \$552,826 or \$110,565 per year. Therefore, we want to reflect the total grant that we are able to utilize and therefore allowing us to continue to make the necessary purchases needed.

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: Social Services

DATE: 5/1/2025

- (a) Purpose of Amendment: **To increase expenses and revenue based on the allocation received by NYS OTDA per attached 25-LCM-04 to provide rental assistance to qualified individuals.**

- (b) Appropriation Code, Object Code, Full Title and Amount: **A.6010 471 - Administration - \$126,379**

- (c) Revenue Code (with title), and Amount:
A.6010 3610 State Aid Admin \$126,379

RESOLUTION REQUEST FORM NO. 10**Request for Transfer of Funds**TO: AMANDA ALLEN, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

DEPARTMENT NAME: BOARD OF ELECTIONS

SIGNED:



DATE: 4/28/2025

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A1450 120	Overtime \$2,500.00	A.1990 469	Contingent Account -	\$60,000.00
A1450 130	Part Time \$7,500.00		Other Payments/Contributions	
A1450 439	Misc \$50,000.00			

Please state reason for transfers requested:

Return of funding provided for special election which is no longer taking place

CONTINGENT FUND TRANSFER REQUESTS

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.1990 469	Contingent Account- Other Payments/Contributions			

Please state reason for transfer request:**Please file original request with Clerk of the Board and retain copy for your records.**

AGENDA
MAY 30, 2025

Committee Members: Wild, Driscoll, Etu, Maday, Bean, Patchett, and Merlino- Chair of the Board shall 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. Motion to approve minutes of prior Committee meetings.
- III. Privilege of the Floor/Public Comment
- IV. Action Agenda
 - 1) SUNY Adirondack representatives to provide and update on the College.
 - 2) Request/Item to be Discussed by the Human Resources Director (Jackie Figueroa, Director):
Review of report on tracking of vacancies filled.
 - 3) Request/Item to be Discussed by the Clerk of the Board (Amanda Allen, Clerk):
Request to authorize Amanda Allen, *Clerk of the Board*, to serve as an Officer on the New York State Association of Clerks of County Legislative Boards (NYSACCLB).
 - 4) Request/Item to be Discussed by the Director of Information Technology (Mike Colvin, Director):
Request to appropriate \$14,000 from Budget Code A.895.00, *Computer Reserve Fund*, to various department budget codes to cover the cost of purchasing computers and related equipment and software.
 - 5) Request/Item to be Discussed by the County Administrator (John Taflan, County Administrator):
Request to authorize a Memorandum of Agreement between Warren County and the Teamsters Local 294 Union for collective bargaining unit employees within the Sheriff's Office for a term commencing retroactive to January 1, 2025 and terminating December 31, 2028.
 - 6) Requests/Items to be Discussed by the County Attorney (Larry Elmen, County Attorney):
Action Agenda/New Business Items:
 - A) Request to adopt the Warren County Employee Timekeeping Approval Management Policy referred from the Warren County Risk & Safety Committee. The policy establishes protocols to ensure compliance with the accurate capture of legal requirements for employee timekeeping. The proposed policy will enhance employee timekeeping accountability across the County and ensure compliance with federal and New York State labor law requirements, as well as satisfy generally accepted accounting and auditing principles.
 - B) Request to adopt the Warren County Unmanned Aircraft System (UAS) Use Policy referred from the Warren County Risk & Safety Committee. The proposed policy will assist all departments pursuing UAS services as part of a contractual relationship to follow governmental regulations and provide contractual liability risk transfer from the County to the vendor.Discussion Items:
 - C) Report of Insurance Reserve Payments as of April 30, 2025: See attached report.
 - D) Litigation update which includes a request for an executive session, per Public Officers Law § 105(1)(d), to engage in discussions of proposed, pending and current litigation and to provide attorney-client communications per Public Officers Law § 108(3), concerning one or more of the matters listed below which shall be identified at the time of the meeting:
Lawsuits Without Insurance Coverage:
 - 1) Michael Easterbrooks v. Schenectady County, et al, Albany County Index No. 907013-2021, filed August 10, 2021. Discovery ongoing. Stay in place following death of Plaintiff-awaiting appointment of Estate administrator. No new activity.
 - 2) Joshua Rouse v. Berkshire Farms Center for Youth, et al, Warren County Index No. EF2021-69346, filed August 10, 2021. Discovery ongoing. Plaintiff's deposition ongoing.
 - 3) Kathleen Innes v. Warren County and Correctional Medical Care, NDNY 1:22-cv-00641-BKS-TWD, filed June 15, 2022. Discovery completed. Summary judgment motions filed by defendants on 4/4/2025. Plaintiff filed opposition papers on May 15, 2025
 - 4) Estate of Ann Alice Hennessey v. County of Warren & Christine Norton, as County Treasurer, NDNY 1:24-cv-314-AMN-CFH, filed March 6, 2024.
 - Alleging violations of federal constitutional rights under 5th Amendment, 8th Amendment, and 14th Amendment, as well as section 1983 claims for deprivation of civil rights, and State law claim for unjust enrichment.
 - March 22, 2024: Insurance Coverage Denied through Travelers-claims made.
 - New York Tax Foreclosure Surplus Litigation: Multi-District Litigation (MDL) No. 3117: Plaintiffs motion to join all 37 counties subject to individual lawsuits. Responses filed 5/7/2024. Decision pending.
 - May 31, 2024: Motion to Dismiss against remaining plaintiff, Estate of Ann Alice Hennessey, filed with Federal District Court.
 - July 19, 2024: Plaintiff filed opposition papers to County's Motion to Dismiss.
 - July 25, 2024: County filed reply brief in response to plaintiff's opposition papers.
 - October 8, 2024: Court conference in Federal District Court regarding pending motions to dismiss. All separately filed lawsuits consolidated into single matter following court conference.

CONTINUED

- No new activity.
- 5) Village of Hudson Falls v. Town of Queensbury, Town of Kingsbury, County of Washington & County of Warren, Index No. 2024-37927, filed December 10, 2024. Action to Quiet Title on Village/Town Boundary Line along Warren Street and Quarry Crossing between Dix Avenue and River Street. Hearing on Motion for Preliminary Injunction held March 20, 2025-no action taken by Court.

Lawsuits Covered by Insurance:

- 1) Patricia Zahaba v. County of Warren and Town of Queensbury, Warren County Index No. EF2022-70243, filed June 13, 2022. Date of Loss alleged: June 11, 2021. Notice of Claim served September 8, 2021. Depositions ongoing.
- 2) John Werner v. Bernice Conlon & Warren County, Warren County Index No. EF2022-70247, filed June 15, 2022. Date of Loss alleged: August 15, 2021. Notice of Claim served November 8, 2021. Depositions ongoing.
- 3) Jasmine Earnest v. Town of Queensbury, County of Warren, Stilsing Electric, Inc. & Joanne Levack, Warren County Index No. EF2022-21111, filed September 29, 2022. Date of Loss alleged: April 12, 2022. Notice of Claim served May 9, 2022. Discover disclosure deadline: 3/28/2025; Court-ordered Mediation Sessions: May 28, 2025 & June 10, 2025; Summary judgment motions filed May 16, 2025; Pretrial conference: 9/4/2025; Trial Date: 10/10/2025 through 10/31/2025.
- 4) Timothy McIntyre & Brenna Michalak v. County of Warren, Warren County Index No. EF2023-72092, filed December 11, 2023. Date of Loss alleged: September 18, 2022. Notice of Claim, served December 19, 2022. Discovery ongoing.
- 5) Tarrah Rockwell v. County of Warren and Bast Hatfield Construction, LLC, Warren County Index No. EF2024-73064, filed September 18, 2024. Date of Loss: September 23, 2023. Claim tendered to Bast Hatfield and tender accepted for defense of claim and indemnification. Matter settled by Bast Hatfield Construction, LLC.
- 6) Nicholas Oudekerk (Pro Se) v. Sergeant Brandon Thomas & Corrections Officer Nicholas Crum, NDNY 9:24-cv-00109-AMN-TWD, filed March 13, 2024.
 - September 13, 2024: Motion to Dismiss filed.
 - October 10, 2024/October 24, 2024/December 4, 2024: Court provides Pro Se Plaintiff additional time and opportunity to file opposition papers to Motion to Dismiss.
 - December 19, 2024: Pro Se Plaintiff files opposition papers.
 - February 11, 2025: Awaiting Decision & Order.
- 7) James Condon v. Warren County Deputy Sheriffs Ortiz & Duggan, NDNY 1:24-cv-1172, filed September 25, 2024. Discovery started. Court Ordered Mediation Sessions: July 30, 2025. Depositions of named County employees completed. Plaintiff's deposition pending.
- 8) Corey M. Russell (Pro Se) v. Bailey, NDNY 9:24-cv-1109, filed November 4, 2024. Date of Loss: June 4, 2024. Order dismissing various claims filed October 23, 2024. County Motion to Dismiss filed April 30, 2025.

Notice of Claims & Administrative Complaints:

- 1) Administrative Complaint: Department of Human Rights for Richie Russo against County of Warren and Warren County DSS, dated May 2, 2024. Date of Loss alleged: November 27, 2023 through March 7, 2024. 2/3/2025: Final Investigation Report and Basis of Determination issued by NYS Division of Human Rights finding probable cause to support allegations of the complaint. Matter to proceed to administrative law judge for hearing.
- 2) Notice of Claim served July 15, 2024. Jennifer Dees & Ethan Smith. Date of Loss alleged: June 2024. Warren County District Attorney's Office regarding assignment as special prosecutor for Saratoga County in the matter of People v. Veronica Smith.
- 3) Notice of Claim filed March 12, 2025. June Maxam. Date of Loss alleged: February 12, 2025. Claimant alleges an "unwarranted invasion of her privacy rights and caused serious and irreparable harm including serious emotional distress by publishing on the internet and sharing her personal and private email address with a third party for marketing purposes without her consent and knowledge and mandating that she use the Civic Plus software program in order to file a FOIL request. 50-h exam scheduled for Friday, April 18, 2025 at 10:00 a.m. Claimant failed to appear. 50-h examination rescheduled for April 29, 2025 at Chester Town Hall. Claimant failed to appear again. Matter administratively closed.
- 4) Notice of Claim filed April 1, 2025. Michael Tyrell, Warren County DPW employee. Date of Loss alleged: various. Claimant alleges claim involving employment practices, to include discrimination and harassment, as well as a hostile work environment. 50-h examination scheduled for May 23, 2025 adjourned and pending new date.

V. Pending Items:

No Items this Month.

VI. Privilege of the Floor/Public Comment

VII. Motion to adjourn

RESOLUTION REQUEST FORM NO. 20**MISCELLANEOUS**

****Please List All Other Requests Not Covered by Previous Resolution Request Forms Here.
Please attach any backup information available and be as detailed as possible.***

DEPARTMENT NAME: Information Technology

DATE: May 2025

(a) Purpose of Request: **To appropriate funds from the Computer Reserve Fund to departmental budgets to purchase computers and related equipment and software.**

(b) Details:

Information Technology	A.1680 220.1	\$6,000
Countryside	A.6030.220.1	\$8,000

(c) Previous Resolution Number: **N/A**

(d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount: **A.895.00 Computer Reserve Fund**

Sample: A.8021 470 Planning & Community Development – Contract

* as listed in budget and LOGOS