

FINANCE & BUDGET COMMITTEE

AGENDA

DECEMBER 5, 2025

Committee Members: *Thomas, Geraci, Strough, Maday, Driscoll, Crocitto and Merlino*
Chair of the Board shall serve 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) Requests/Items to be Discussed by the County Administrator (John Taflan, County Administrator):

- A) Journal Report of transfers approved by the County Administrator staff for October of 2025.
- B) Request to authorize the County Treasurer to write-off bad debt in the amount of \$3,815 due from former employee Melissa Gibbs who received an overpayment for educational expenses.
- C) Request to authorize the County Treasurer to write-off bad debt in the amount of \$49,000 due from ADK Excursions, LLC following Board action taken to rescind the resolution awarding ARPA funding, and the subsequent termination of the corresponding contract.
- D) Request to authorize Home Rule request for enactment of legislation authorizing the option to increase the Warren County sales tax rate to 8%.
- E) Request to amend the County Budget in the amount of \$143,000 to reflect an increase in additional mortgage tax collections for 2025.
- F) Request to appropriate \$35,000 from Budget Code A.909.00, *General Fund Unappropriated Surplus*, to Budget Code A.3510 470, *Control of Animals, SPCA*, to fund outstanding invoices for animal control services.

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

- A) Request to introduce proposed Local Law No. 3 of 2025, "*A Local Law Further Amending Local Law No. 8 of 1996 Relative to the Delinquent Tax Installment Payment Plan*", and authorize a Public Hearing thereon.
- B) Discussion regarding financial audit completed by Drescher & Malecki and their recommendations.
- C) October Budget Analysis Report.

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

Airport (Robin Mapp, Airport Manager) -

- A) Request to amend the 2025 Warren County Budget in the amount of \$15,873 to reflect receipt of donations to cover the cost of overtime, FICA, Medicare and Retirement expenses associated with the Adirondack Balloon Festival.

Buildings and Grounds (Scott Rogers, Director, Facilities) -

- B) Request to authorize the County Treasurer to close Capital Project No. H426, *Regional Morgue Facility*, and return estimated remaining funds in the amount of \$20,958.74 to Budget Code A.909.00, *General Fund Unappropriated Surplus*.
- C) Request to appropriate \$20,958.74 from Budget Code A.909.00, *General Fund Unappropriated Surplus*, to Budget Code A.1624 470, *Contracts*, to cover the unanticipated expense of the boiler replacement.

5) Referrals from the Criminal Justice, Public Safety & Emergency Services Committee (Chaired by Supervisor Geraci):

Office of Emergency Services (Ann Marie Mason, Director) -

- A) Request to increase Capital Project No. H254, *Fire Training Center Project*, in the amount of \$13,100.

Public Defender (Gregory Canale, Public Defender) -

- B) Request to amend the 2025 Warren County Budget in the amount of \$1,700 to reflect receipt of 4th Counsel at First Appearance grant funding.

Sheriff (James LaFarr, Sheriff) -

- C) Request to appropriate \$370,000 from Budget Code A.909.00, *General Fund Unappropriated Surplus*, to various Budget Codes within the Sheriff's Budget to cover shortfalls.
- D) Request to amend the 2025 Warren County Budget in the amount of \$5,000 to reflect an increase in the amount of the contract with Queensbury Union Free School district for SRO services from \$148,000 to \$153,000. (*Note this request did not go before the Criminal Justice, Public Safety & Emergency Services Committee for approval*).

CONTINUED

6) Referrals from the Health Services Committee (Chaired by Supervisor Strainer):

Office for the Aging (Dee Park, Director) -

- A) Request to amend the 2025 Warren County Budget in the amount of \$330,000 to reflect an increase in Unmet Need funding for 4/01/25 - 3/31/26 for the purpose of addressing needs of seniors in Warren and Hamilton Counties.

Office of Community Services (Rob York, Director) -

- B) Request to amend the 2025 Warren County Budget in the amount of \$20,396 to allow pass-through of 100% State Aid funding from New York State Office of Mental Health for the Parsons/Northern Rivers Assertive Community Treatment program.
C) Request to the 2025 Warren County Budget in the amount of \$9,371 to allow pass-through of 100% State Aid funding from New York State Office of Mental Health for Ascend Mental Wellness housing program.

7) Referrals from the Occupancy Tax Coordination Committee (Chaired by Supervisor Crocitto):

(Heather Bagshaw, Director)

- A) Request to authorize the appropriation of \$5,000 from Budget Code A.881.00, *Reserve, Occupancy Tax*, to Budget Code A.6417.0001 424, *Tourism, Postage*, to pay postage invoices for the remainder of the year.
B) Request to authorize the appropriation of \$1,601.01 from Budget Code A.881.00, *Reserve, Occupancy Tax*, to Budget Code A.6417.0001 470, *Tourism, Contract*, for the addition of a business promotion module component to the Warren County Tourism Department's website visitlakegeorge.com.

8) Referral from the Public Works Committee (Chaired by Supervisor Conover):

Solid Waste & Recycling (Scott Royael, Solid Waste Compliance Officer) -

- Request to amend the 2025 Warren County Budget in the amount of \$24,865.90 to utilize funds from the sale of scrap containers to purchase new waste/recycling containers.

9) Finance Committee action is required on the following Personnel Agenda items, contingent upon approval by the Personnel, Administration & Higher Education Committee - 3, 4C and 4E.

PERSONNEL AGENDA ITEMS: 3, 4C and 4E:

3) Referral from the Criminal Justice, Public Safety & Emergency Services Committee (Chaired by Supervisor Geraci):

Sheriff (James LaFarr, Sheriff) -

- Request to amend the Table of Organization and Salary Schedule to create the new positions of Senior Communications Officer #4, #5 and #6, each with a Base Annual Salary of \$60,486, and unfund but retain three Communication Officer positions, effective December 22, 2025.

4) Requests/Items to be Discussed by the County Attorney (Larry Elmen, County Attorney):

- C) Request to amend Resolution No. 130 of 2025 to include an additional appropriation in the amount of \$25,000 from Budget Code A.863.00, *Reserve, Insurance*, to Budget Code A.6010 418.1, *Insurance Deductible-Reserve*, under the Department of Social Services and in the amount of \$25,000 from Budget Code A.863.00, *Reserve, Insurance*, to Budget Code A.4010 418.1, *Insurance Deductible-Reserve*, under the Department of Health Services, for payment of out-of-pocket commercial deductible property and casualty claims and actions incurred in 2025 which do not exceed the sum of \$25,000.
E) Appropriating funds from Budget Code A.918.00, *Assigned, Sexual Abuse Lawsuits Fund*, to Budget Code A.6010 419, *Social Services, Settlements*, for the settlement of Michael Easterbrooks v. County of Schenectady, et al.

V. Privilege of the Floor/Public Comment

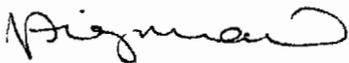
VI. Motion to adjourn

RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: AMANDA ALLEN, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

DEPARTMENT NAME: Human Resources

SIGNED: 

DATE: November 6, 2025

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.1435.130	Salaries - Part Time	A.1435.120	Salaries - Overtime	\$2,500

Please state reason for transfers requested: To provide OT for FT employees who are working weekend civil service exams in November and December.

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.

RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: AMANDA ALLEN, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

DEPARTMENT NAME: Building Code Enforcement

SIGNED: 

DATE: 11/5/2025

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.3620 130	Saleries - Part Time	A.3620 860	Hospitalization	\$24,000
A.3620 130	Saleries - Part Time	A.3620 865	Dental Insurance	\$600

Please state reason for transfers requested:

Overages in Hospitalization (.860) and Dental Insurance (.865)

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.

RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: AMANDA ALLEN, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

DEPARTMENT NAME: SHERIFF

SIGNED: 

DATE: December 1, 2025

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.3020 110	Sheriff 911 Center Salaries Regular	A.3110 120	Sheriff LE Salaries Overtime	\$30,000
A.3150 110	Sheriff Correction Division Salaries Regular	A.3110 120	Sheriff LE Salaries Overtime	\$125,000

Please state reason for transfers requested: The transfers are necessary to fund salary codes currently in deficit.

CONTINGENT FUND TRANSFER REQUESTS

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
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Please state reason for transfers requested:

Please file original request with Clerk of the Board and retain copy for your records.

RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: AMANDA ALLEN, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

DEPARTMENT NAME: Countryside Adult Home

SIGNED:

DATE: December 1st 2025

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A. 6030 110	Full-Time Salaries	A.6030 120	OverTime Salaries	\$20,000
A. 6030 850	Unemployment Insurance	A. 6030 120	OverTime Salaries	\$5,000

Please state reason for transfers requested: To cover disability costs

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.

RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: AMANDA ALLEN, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

DEPARTMENT NAME: Social Services

SIGNED:

DATE: 11/05/2025

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.6010 110	Salaries - Regular	A.6140 470	Home Relief (Safety Net)	\$300,000

Please state reason for transfers requested: 2025 budget - to cover costs through year end.

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.

REQUEST FOR TRANSFER OF FUNDS

TO: AMANDA ALLEN, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

FROM: DEPARTMENT OF PUBLIC WORKS - Solid Waste and Recycling

Name of Department

SIGNED: _____ DATE: 12/2/2025

FROM CODE	TITLE	TO CODE	TITLE	AMOUNT
A.1628.470	Contract	A.1628.130	Salaries - Overtime	\$ 318.46
A.1628.470	Contract	A.1628.130	Salaries - Part Time	\$ 4,000.00

FROM CODE	TITLE	TO CODE	TITLE	AMOUNT
A.1990.439	Contingent Fund			
	Please state reason for transfer request:			
	Transfer to cover OT and PT salaries for hauling for Towns			

RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: AMANDA ALLEN, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

DEPARTMENT NAME: Tourism Department

SIGNED: Heather Bagshaw, Tourism Director

DATE: 11/05/2025

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.6417.0001 130	Tourism/Salaries - Part Time	A.6417.0001 860	Tourism - Hospitalization	\$1,028.33

Please state reason for transfers requested: Hospitalization is currently overbudget by \$1,028.33. This often occurs when there is a change in insurance selections from year to year.

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.

RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: AMANDA ALLEN, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

DEPARTMENT NAME: Tourism Department

SIGNED: Heather Bagshaw, Tourism Director

DATE: 11/05/2025

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.6417.0001 130	Tourism/Salaries - Part Time	A.6417.0001 20	Tourism - Overtime	\$1,000.00

Please state reason for transfers requested: To cover overtime expenses for the remainder of 2025

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 - October 2025

G/L Date	Number	Account Description	Description	Increase Amount	Decrease Amount
Admn.Fiscal Srv - Administrative Fiscal Services					
10/1/2025	A.1011 423	Telephone	Budget Transfer out of object code to A.1670 439	\$	\$ 3.42
10/1/2025	A.1670 439	Misc Fees & Expenses	Budget Transfer out of object code from A.1011 423	\$ 3.42	
10/7/2025	A.1011 410	Supplies	Budget Transfer within object code from A.1011 423	\$ 0.35	
10/7/2025	A.1011 423	Telephone	Budget Transfer within object code to A.1011 410		\$ 0.35
10/7/2025	A.1670 410	Supplies	Budget Transfer within object code from A.1670 439	\$ 0.35	
10/7/2025	A.1670 439	Misc Fees & Expenses	Budget Transfer within object code to A.1670 410		\$ 0.35
10/15/2025	A.1011 410	Supplies	Budget Transfer within object code to A.1670 439	\$ 0.35	
10/15/2025	A.1670 439	Misc Fees & Expenses	Budget Transfer within object code from A.1011 410		\$ 0.35
10/20/2025	A.1011 410	Supplies	Budget Transfer within object code from A.1011 444	\$ 17.34	
10/20/2025	A.1011 444	Travel/Education/Conference	Budget Transfer within object code to A.1011 410		\$ 17.34
10/21/2025	A.1011 410	Supplies	Budget Transfer out of object code to A.1670 410	\$ 3.70	
10/21/2025	A.1670 410	Supplies	Budget Transfer out of object code from A.1011 410		\$ 3.70
County Clerk - County Clerk					
10/1/2025	A.1410 444	Travel/Education/Conference	Transfer interdepartmentally to A.7510 444	\$ 420.00	
10/1/2025	A.7510 444	Travel/Education/Conference	Transfer interdepartmentally from A.1410 444		\$ 420.00
County Clerk - County Clerk					
10/2/2025	A.1410 210	Furniture/Furnishings	Transfer within budget code to A.1410 220	\$ 150.00	
10/2/2025	A.1410 220	Office Equipment	Transfer within budget code from A.1410 210		\$ 150.00
DPW_DPW Admin - DPW,DPW Administration					
10/2/2025	A.5610 413	Repair & Maint.-Bldg/Property	Transfer In Code from A.5610 470	\$ 2,500.00	
10/2/2025	A.5610 470	Contract	Transfer In Code to A.5610 413		\$ 2,500.00
10/2/2025	A.7113 415	Electricity	Transfer In Code to A.7113 417	\$ 56.08	
10/2/2025	A.7113 417	Water/Sewer/Taxes	Transfer In Code from A.7113 415		\$ 56.08
10/3/2025	A.1490 410	Supplies	Transfer In Code to A. 1490 444	\$ 158.01	
10/3/2025	A.1490 439	Misc Fees & Expenses	Transfer Out of Code from A.5610 439		\$ 158.01
10/3/2025	A.1490 444	Travel/Education/Conference	Transfer In Code from A.1490 410	\$ 52.96	
10/3/2025	A.1620 260	Other Equipment	Transfer In Code from A.1620 410	\$ 158.01	
10/3/2025	A.1620 410	Supplies	Transfer Out of Code to A.1624 410		\$ 274.55
10/3/2025	A.1620 410	Supplies	Transfer In Code to A.1620 260	\$ 274.55	
10/3/2025	A.1620 413	Repair & Maint.-Bldg/Property	Transfer Out of Code to A.1624 413		\$ 423.21
10/3/2025	A.1624 413	Repair & Maint.-Bldg/Property	Transfer Out of Code from A.1620 410	\$ 423.21	
10/3/2025	A.5610 439	Misc Fees & Expenses	Transfer Out of Code from A.1620 413		\$ 713.27
10/3/2025	DM.5130 410	Supplies	Transfer In Code to A.1490 439	\$ 52.96	
10/3/2025	DM.5130 417	Water/Sewer/Taxes	Transfer In Code from DM.5130 441		\$ 52.96
10/3/2025	DM.5130 441	Auto-Supplies & Repair	Transfer In Code from DM.5130 441	\$ 57.81	
10/3/2025	DM.5130 441	Auto-Supplies & Repair	Transfer In Code to DM.5130 410	\$ 1,800.00	
10/3/2025	DM.5130 441	Auto-Supplies & Repair	Transfer In Code to DM.5130 417		\$ 57.81
10/7/2025	A.1620 415	Electricity	Transfer In Code from A.1620 470	\$ 2,401.00	

10/7/2025	A.1620 415	Electricity	Transfer In Code from A.1620 465	\$	7,843.70	\$	7,843.70
10/7/2025	A.1620 465	Road/Bridge Materials	Transfer In Code to A.1620 415	\$		\$	7,843.70
10/7/2025	A.1620 470	Contract	Transfer In Code to A.1620 415	\$		\$	2,401.00
10/7/2025	A.5610 413	Repair & Maint.-Bldg/Property	Transfer In Code from A.5610 470	\$	1,000.00	\$	1,000.00
10/7/2025	A.5610 470	Contract	Transfer In Code to A.5610 413	\$		\$	1,000.00
10/7/2025	DM.5130 410	Supplies	Transfer In Code from DM.5130 442	\$	12,000.00	\$	12,000.00
10/7/2025	DM.5130 442	Automotive - Gas & Oil	Transfer In Code to DM.5130 410	\$		\$	12,000.00
10/14/2025	A.1490 260	Other Equipment	Transfer Out of Code from A.1490 410	\$		\$	
10/14/2025	A.1490 410	Supplies	Transfer Out of Code to A.1490 260	\$	50.49	\$	50.49
10/14/2025	A.1490 410	Supplies	Transfer In Code to A.1490 428	\$		\$	
10/14/2025	A.1490 428	Data Processing & Internet Fees	Transfer In Code from A.1490 410	\$	390.00	\$	390.00
10/14/2025	A.1620 413	Repair & Maint.-Bldg/Property	Transfer In Code to A.1620 415	\$		\$	
10/14/2025	A.1620 415	Electricity	Transfer In Code from A.1620 470	\$	20,000.00	\$	20,000.00
10/14/2025	A.1620 415	Electricity	Transfer In Code from A.1620 417	\$	6,000.00	\$	6,000.00
10/14/2025	A.1620 415	Electricity	Transfer In Code from A.1620 421	\$	5,000.00	\$	5,000.00
10/14/2025	A.1620 415	Electricity	Transfer In Code from A.1620 413	\$	17,600.00	\$	17,600.00
10/14/2025	A.1620 417	Water/Sewer/Taxes	Transfer In Code to A.1620 415	\$		\$	6,000.00
10/14/2025	A.1620 421	Equipment Rental	Transfer In Code to A.1620 415	\$		\$	5,000.00
10/14/2025	A.1620 470	Contract	Transfer In Code to A.1620 415	\$		\$	20,000.00
10/14/2025	A.1624 470	Contract	Transfer In Code to A.1620 415	\$		\$	1,500.00
10/14/2025	A.1628 421	Equipment Rental	Transfer Out of Code from A.1624 470	\$	1,500.00	\$	1,500.00
10/14/2025	A.5610 410	Supplies	Transfer In Code to A.5610 445	\$		\$	52.00
10/14/2025	A.5610 445	Foods	Transfer In Code from A.5610 410	\$	52.00	\$	52.00
10/14/2025	A.7111 413	Repair & Maint.-Bldg/Property	Transfer In Code to A.7111 470	\$		\$	
10/14/2025	A.7111 470	Contract	Transfer In Code from A.7111 413	\$	600.00	\$	600.00
10/14/2025	A.7111.0198 410	Supplies	Transfer In Code to A.7111.0198 445	\$		\$	
10/14/2025	A.7111.0198 445	Foods	Transfer In Code from A.7111.0198 410	\$	10.53	\$	10.53
10/17/2025	A.1610 442	Automotive - Gas & Oil	Transfer In Code to A.1610 444	\$		\$	
10/17/2025	A.1610 444	Travel/Education/Conference	Transfer In Code from A.1610 442	\$	50.00	\$	50.00
10/17/2025	A.1620 410	Supplies	Transfer In Code to A.1624 410	\$		\$	
10/17/2025	A.1624 410	Supplies	Transfer Out of Code from A.1620 410	\$	400.00	\$	400.00
10/17/2025	D.5110 850	Unemployment Insurance	Transfer In Code from D.5110 860	\$	2,000.00	\$	2,000.00
10/17/2025	D.5110 860	Hospitalization	Transfer In Code to D.5110 850	\$		\$	
10/17/2025	DM.5130 413	Repair & Maint.-Bldg/Property	Transfer In Code to DM.5130 426	\$		\$	
10/17/2025	DM.5130 426	Subscriptions	Transfer In Code from DM.5130 413	\$	156.53	\$	156.53
10/21/2025	A.1624 415	Electricity	Transfer In Code from A.1624 415	\$	3,067.29	\$	3,067.29
10/21/2025	A.1624 470	Contract	Transfer In Code to A.1624 415	\$		\$	
10/21/2025	D.3310 410	Supplies	Transfer Out of Code to D.5110 453	\$		\$	
10/21/2025	D.5110 453	Uniforms & Clothing	Transfer Out of Code from D.3310 410	\$	4,000.00	\$	4,000.00
10/22/2025	A.1490 423	Telephone	Transfer In Code to A.1490 428	\$		\$	
10/22/2025	A.1490 428	Data Processing & Internet Fees	Transfer In Code from A.1490 423	\$	790.00	\$	790.00
10/22/2025	D.3310 260	Other Equipment	Transfer Out of Code from D.3310 410	\$	680.00	\$	680.00
10/22/2025	D.3310 410	Supplies	Transfer Out of Code to D.3310 260	\$		\$	
10/22/2025	D.5142 410	Supplies	Transfer In Code to D.5142 426	\$		\$	
10/22/2025	D.5142 426	Subscriptions	Transfer In Code from D.5142 410	\$	5,000.00	\$	5,000.00
10/27/2025	A.1620 260	Other Equipment	Transfer Out of Code from A.1620 410	\$	34.19	\$	34.19
10/27/2025	A.1620 410	Supplies	Transfer Out of Code to A.1620 260	\$		\$	
10/27/2025	A.1620 413	Repair & Maint.-Bldg/Property	Transfer Out of Code from A.1624 422	\$	1,362.90	\$	1,362.90
10/27/2025	A.1620 413	Repair & Maint.-Bldg/Property	Transfer In Code from A.1620 444	\$	994.00	\$	994.00

10/27/2025	A.1620 413	Repair & Maint.-Bldg/Property	Transfer Out of Code from A.1624 470	\$	680.02	\$	
10/27/2025	A.1620 444	Travel/Education/Conference	Transfer In Code to A.1620 413	\$		\$	994.00
10/27/2025	A.1620 470	Contract	Transfer Out of Code to A.1624 470	\$		\$	16,367.35
10/27/2025	A.1624 422	Repair/Maint-Equipment	Transfer Out of Code to A.1620 413	\$		\$	1,362.90
10/27/2025	A.1624 470	Contract	Transfer Out of Code to A.1620 413	\$		\$	680.02
10/27/2025	A.1624 470	Contract	Transfer Out of Code from A.1620 470	\$	16,367.35	\$	
10/27/2025	A.5610 410	Supplies	Transfer In Code to A.5610 421	\$		\$	41.74
10/27/2025	A.5610 410	Supplies	Transfer In Code to A.5610 445	\$		\$	150.00
10/27/2025	A.5610 421	Equipment Rental	Transfer In Code from A.5610 410	\$	41.74	\$	
10/27/2025	A.5610 445	Foods	Transfer In Code from A.5610 410	\$	150.00	\$	
10/27/2025	D.5110 410	Supplies	Transfer In Code to D.5110 445	\$		\$	5.79
10/27/2025	D.5110 445	Foods	Transfer In Code from D.5110 410	\$	5.79	\$	
10/27/2025	DM.5130 413	Repair & Maint.-Bldg/Property	Transfer In Code from DM.5130 416	\$	4,540.00	\$	
10/27/2025	DM.5130 416	Oil & Gas-Heating	Transfer In Code to DM.5130 426	\$		\$	200.00
10/27/2025	DM.5130 416	Oil & Gas-Heating	Transfer In Code to DM.5130 413	\$		\$	4,540.00
10/27/2025	DM.5130 422	Repair/Maint-Equipment	Transfer In Code to DM.5130 426	\$		\$	500.00
10/27/2025	DM.5130 426	Subscriptions	Transfer In Code from DM.5130 465	\$	800.00	\$	
10/27/2025	DM.5130 426	Subscriptions	Transfer In Code from DM.5130 441	\$	600.00	\$	
10/27/2025	DM.5130 426	Subscriptions	Transfer In Code from DM.5130 422	\$	500.00	\$	
10/27/2025	DM.5130 426	Subscriptions	Transfer In Code from DM.5130 416	\$	200.00	\$	
10/27/2025	DM.5130 441	Auto-Supplies & Repair	Transfer In Code to DM.5130 426	\$		\$	600.00
10/27/2025	DM.5130 441	Auto-Supplies & Repair	Transfer In Code to DM.5130 445	\$		\$	121.23
10/27/2025	DM.5130 445	Foods	Transfer In Code from DM.5130 441	\$	121.23	\$	
10/27/2025	DM.5130 465	Road/Bridge Materials	Transfer In Code to DM.5130 426	\$		\$	800.00
10/27/2025	A.1490 410	Supplies	Transfer In Code to A.1490 428	\$		\$	154.52
10/27/2025	A.1490 424	Postage	Transfer In Code to A.1490 444	\$		\$	345.00
10/27/2025	A.1490 428	Data Processing & Internet Fees	Transfer In Code from A.1490 453	\$	195.00	\$	
10/27/2025	A.1490 428	Data Processing & Internet Fees	Transfer In Code from A.1490 410	\$	154.52	\$	
10/27/2025	A.1490 444	Travel/Education/Conference	Transfer In Code from A.1490 424	\$	345.00	\$	
10/27/2025	A.1490 453	Uniforms & Clothing	Transfer In Code to A.1490 428	\$		\$	195.00
10/27/2025	A.1620 260	Other Equipment	Transfer Out of Code from A.1620 414	\$	245.10	\$	
10/27/2025	A.1620 413	Repair & Maint.-Bldg/Property	Transfer Out of Code to A.1624 470	\$		\$	10,000.00
10/27/2025	A.1620 414	Gas-Natural	Transfer Out of Code to A.1620 260	\$		\$	245.10
10/27/2025	A.1624 470	Contract	Transfer Out of Code from A.1620 413	\$	10,000.00	\$	
10/27/2025	A.5610 414	Gas-Natural	Transfer In Code to A.5610 422	\$		\$	110.63
10/27/2025	A.5610 422	Repair/Maint-Equipment	Transfer In Code from A.5610 414	\$	110.63	\$	
10/27/2025	A.7110 413	Repair & Maint.-Bldg/Property	Transfer In Code to A.7110 421	\$		\$	600.00
10/27/2025	A.7110 421	Equipment Rental	Transfer In Code from A.7110 413	\$	600.00	\$	
10/27/2025	D.5110 424	Postage	Transfer In Code from D.5110 426	\$	47.85	\$	
10/27/2025	D.5110 426	Subscriptions	Transfer In Code to D.5110 424	\$		\$	47.85
10/27/2025	DM.5130 413	Repair & Maint.-Bldg/Property	Transfer In Code from DM.5130 441	\$	4,686.60	\$	
10/27/2025	DM.5130 441	Auto-Supplies & Repair	Transfer In Code to DM.5130 413	\$		\$	4,686.60
Employment & Tt_WIA-Admin(Staff)	Employment & Training,WIA-Admin (Staff)						
10/1/2025	40.6293.0313 260	Other Equipment	Object code change - to 40.6293.0313 444	\$		\$	1,500.00
10/1/2025	40.6293.0313 444	Travel/Education/Conference	Object code change - from 40.6293.0313 260	\$	1,500.00	\$	
10/2/2025	40.6293.0305 210	Furniture/Furnishings	Out of Object code change - to 40.6293.0305 411	\$		\$	1,300.00
10/2/2025	40.6293.0305 411	Rent-Building/Property	Out of Object code change - from 40.6293.0305 210	\$		\$	1,300.00
10/2/2025	40.6293.0310 260	Other Equipment	Out of Object code change - to 40.6293.0310 411	\$		\$	3,836.40

10/2/2025	40.6293.0310 411	Rent-Building/Property	Out of Object code change - from 40.6293.0310 260	\$	3,836.40	\$	3,836.40
10/15/2025	40.6293.0300 410	Supplies	Object code change - to 40.6293.0300 433	\$	2,286.84	\$	2,286.84
10/15/2025	40.6293.0300 433	Training-Client	Object code change - from 40.6293.0300 410	\$	2,286.84	\$	2,286.84
10/23/2025	40.6293.0358 434	Allowances	object code change - to 40.6293.0358 444	\$	1,000.00	\$	1,000.00
10/23/2025	40.6293.0358 444	Travel/Education/Conference	object code change - from 40.6293.0358 434	\$	1,000.00	\$	1,000.00
10/29/2025	40.6293.0358 220	Office Equipment	out of object code transfer - from 40.6293.0358 434	\$	75.92	\$	75.92
10/29/2025	40.6293.0358 434	Allowances	out of object code transfer - to 40.6293.0358 220	\$	1,200.00	\$	1,200.00
10/30/2025	40.6293.0313 220	Office Equipment	out of object code transfer - to 40.6293.0313 423	\$	1,200.00	\$	1,200.00
10/30/2025	40.6293.0313 423	Telephone	out of object code transfer - from 40.6293.0313 220	\$	139.99	\$	139.99
10/30/2025	40.6293.0358 220	Office Equipment	out of object code transfer - from 40.6293.0358 434	\$	139.99	\$	139.99
10/30/2025	40.6293.0358 434	Allowances	out of object code transfer - to 40.6293.0358 220	\$	139.99	\$	139.99
Human Resources - Human Resources							
10/23/2025	A.1435 422	Repair/Maint-Equipment	Transfer of funds within Object Code to A.1435 426	\$	113.56	\$	113.56
10/23/2025	A.1435 426	Subscriptions	Transfer of funds within Object Code from A.1435 422	\$	113.56	\$	113.56
10/24/2025	A.1435 439	Misc Fees & Expenses	Transfer of funds within Object Code to A.1435 470	\$	1,300.00	\$	1,300.00
10/24/2025	A.1435 470	Contract	Transfer of funds within Object Code from A.1435 439	\$	1,300.00	\$	1,300.00
Infotech - Information Technology							
10/29/2025	A.1680 220	Office Equipment	Budget Transfer out of Object Code from A.1680 422	\$	400.00	\$	400.00
10/29/2025	A.1680 422	Repair/Maint-Equipment	Budget Transfer out of Object Code to A.1680 220	\$	400.00	\$	400.00
Medical Exam&Cor - Medical Exam & Coroners							
10/2/2025	A.1185 435	Medical Fees	Budget Transfer within Object Code to A.1185 444	\$	918.38	\$	918.38
10/2/2025	A.1185 444	Travel/Education/Conference	Budget Transfer from Object Code A.1185 435	\$	918.38	\$	918.38
Office of EMS - Office of Emergency Services							
10/2/2025	A.4022 220	Office Equipment	Out of Budget Transfer - from A.4022 470	\$	1,000.00	\$	1,000.00
10/2/2025	A.4022 470	Contract	Out of Budget Transfer - to A.4022 220	\$	1,000.00	\$	1,000.00
10/2/2025	A.3410 250	Technical Equipment	Out of Budget Transfer - from A.3410 422	\$	1,900.00	\$	1,900.00
10/2/2025	A.3410 422	Repair/Maint-Equipment	Out of Budget Transfer - to A.3410 422	\$	1,900.00	\$	1,900.00
10/15/2025	A.3410 230	Automotive Equipment	Budget Transfer Out of Budget Code from A.3410 422	\$	2,580.00	\$	2,580.00
10/15/2025	A.3410 422	Repair/Maint-Equipment	Budget Transfer Out of Budget Code to A.3410 230	\$	2,580.00	\$	2,580.00
10/20/2025	A.4022 422	Repair/Maint-Equipment	Budget Transfer within Object Code from A.4022 444	\$	974.00	\$	974.00
10/20/2025	A.4022 444	Travel/Education/Conference	Budget Transfer within Object Code to A.4022 422	\$	974.00	\$	974.00
10/23/2025	A.4022 220	Office Equipment	Budget Transfer Out of Budget Code from A.4022 410	\$	150.00	\$	150.00
10/23/2025	A.4022 410	Supplies	Budget Transfer Out of Budget Code to A.4022 220	\$	150.00	\$	150.00
10/27/2025	A.3642 260	Other Equipment	Budget Transfer Out of Budget Code from A.3642 416	\$	200.00	\$	200.00
10/27/2025	A.3642 416	Oil & Gas-Heating	Budget Transfer Out of Budget Code to A.3642 260	\$	200.00	\$	200.00
10/27/2025	A.3642 410	Supplies	Budget Transfer within Object Code from A.3642 416	\$	100.00	\$	100.00
10/27/2025	A.3642 416	Oil & Gas-Heating	Budget Transfer within Object Code to A.3642 410	\$	100.00	\$	100.00
10/27/2025	A.3642 416	Oil & Gas-Heating	Budget Transfer within Object Code from A.3642 439	\$	100.00	\$	100.00
10/27/2025	A.3642 439	Misc Fees & Expenses	Budget Transfer within Object Code to A.3642 416	\$	100.00	\$	100.00
10/30/2025	A.3410 422	Repair/Maint-Equipment	Budget Transfer within Object Code from A.3410 442	\$	800.00	\$	800.00
10/30/2025	A.3410 422	Repair/Maint-Equipment	Budget Transfer within Object Code to A.3410 442	\$	700.00	\$	700.00
10/30/2025	A.3410 442	Automotive - Gas & Oil	Budget Transfer within Object Code from A.3410 453	\$	700.00	\$	700.00
10/30/2025	A.3410 453	Uniforms & Clothing	Budget Transfer within Object Code to A.3410 422	\$	700.00	\$	700.00
10/30/2025	A.3642 410	Supplies	Budget Transfer within Object Code to A.3642 439	\$	100.00	\$	100.00
10/30/2025	A.3642 439	Misc Fees & Expenses	Budget Transfer within Object Code from A.3642 410	\$	100.00	\$	100.00

10/21/2025	A.3150 470	Contract	budget transfer out of object code to A.3110 413		\$	7,500.00	
10/22/2025	A.3020 470	Contract	budget transfer out of object code to A.3110 415		\$	7,860.57	
10/22/2025	A.3110 415	Electricity	budget transfer out of object code from A.3020 470	\$	7,860.57		
10/30/2025	A.3020 422	Repair/Maint-Equipment	budget transfer out of object code to A.3110 426		\$	132.99	
10/30/2025	A.3020 422	Repair/Maint-Equipment	budget transfer out of object code to A.3110 416		\$	646.12	
10/30/2025	A.3110 416	Oil & Gas-Heating	budget transfer out of object code from A.3020 422	\$	646.12		
10/30/2025	A.3110 422	Repair/Maint-Equipment	budget transfer out of object code to A.3150 422		\$	396.71	
10/30/2025	A.3110 424	Postage	budget transfer out of object code from A.3150 444		\$	132.99	
10/30/2025	A.3110 426	Subscriptions	budget transfer out of object code from A.3020 422	\$	392.42		
10/30/2025	A.3150 444	Repair/Maint-Equipment	budget transfer out of object code from A.3110 422		\$	396.71	
10/30/2025	A.3150 444	Travel/Education/Conference	budget transfer out of object code to A.3110 424		\$	492.00	
10/30/2025	A.3315 260	Other Equipment	budget transfer out of object code to A.3315 444		\$	250.00	
10/30/2025	A.3315 439	Misc Fees & Expenses	budget transfer within object code to A.3315 444		\$		
10/30/2025	A.3315 444	Travel/Education/Conference	budget transfer out of object code from A.3315 260	\$	492.00		
10/30/2025	A.3315 444	Travel/Education/Conference	budget transfer within object code from A.3315 439	\$	250.00		
Social Services - Social Services							
10/1/2025	A.6119 470	Contract	Budget transfer out of object code to A.6140 470		\$	400,000.00	
10/1/2025	A.6140 470	Contract	Budget transfer out of object code from A.6119 470	\$	400,000.00		
10/16/2025	A.6010 424	Postage	Budget transfer out of object code to A.6101 470		\$	100.00	
10/16/2025	A.6101 470	Contract	Budget transfer out of object code from A.6010 424	\$	100.00		
10/27/2025	A.6010 423	Telephone	Budget transfer within object code to A.6010 469		\$	1,300.00	
10/27/2025	A.6010 469	Other Payments/Contributions	Budget transfer within object code from A.6010 423	\$	1,300.00		
Tourism - Tourism							
10/6/2025	A.6417.0001 470	Contract	Transfer to A.6417.0001 470 from A.6417.0001 480		\$	29,401.00	
10/6/2025	A.6417.0001 481	Tourism Promotion	Transfer from A.6417.0001 481 to A.6417.0001 470	\$	29,401.00		
Weights & Meas - Weights & Measures							
10/29/2025	A.6610 427	Memberships & Dues	BUDGET TRANSFER WITHIN OBJECT CODE from A.6610.442		\$	25.00	
10/29/2025	A.6610 442	Automotive - Gas & Oil	BUDGET TRANSFER WITHIN OBJECT CODE to A.6610.427	\$		25.00	

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: COUNTY ADMINISTRATOR'S OFFICE

DATE: December 12, 2025

- (a) Purpose of Request: **To obtain Finance Committee approval to write-off amount due from Melissa Gibbs in the amount of Three Thousand Eight Hundred Fifteen and 00/100 Dollars (\$3,815.00).**
- (b) Details: **The former employee received an overpayment for educational expenses actually incurred in excess of the cap. All written notices and attempts to collect debt were made per the County policy.**
- (c) Previous Resolution Number: **Resolution 240 of 2019**
- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount: **N/A**

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

* as listed in budget and LOGOS

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: COUNTY ADMINISTRATOR'S OFFICE

DATE: December 12, 2025

- (a) Purpose of Request: **To request a resolution for the County to write-off amounts due from ADK Excursions, LLC in the amount of Forty Nine Thousand and 00/100 Dollars (\$49,000.00) for A.R.P.A. funding upon the cancellation of the awarding resolution and termination of the previously issued County contract.**
- (b) Details: **The amount became due following the cancellation of the awarding resolution due to the subsequent actions taken by the Board of Supervisions. Written notices and attempts to collect debt were made per the County policy and expending County funds to pursue collection would be imprudent, per Resolution 240 of 2019..**
- (c) Previous Resolution Number: **Resolution 240 of 2019**
- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount: **N/A**

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

* as listed in budget and LOGOS

Warren County Board of Supervisors

RESOLUTION NO. 240 OF 2019

RESOLUTION INTRODUCED BY SUPERVISORS SOKOL, SIMPSON, MERLINO, DICKINSON, STROUGH, BEATY, FRASIER, McDEVITT, GERAGHTY, BRAYMER AND HYDE

APPROVING THE WARREN COUNTY BAD DEBT POLICY

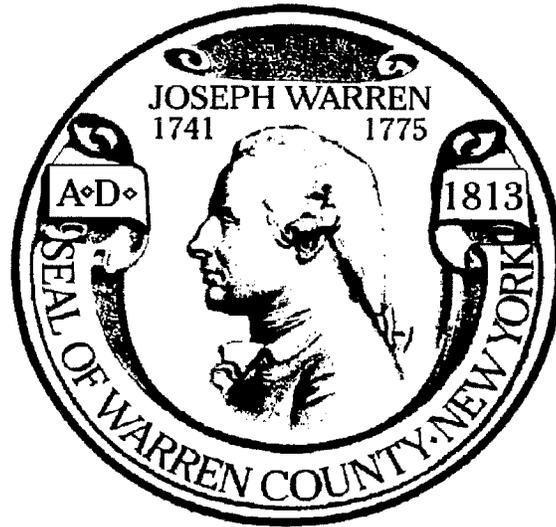
WHEREAS, the County does not have a formal policy on the collection or write off of debts owed to the County, and

WHEREAS, the lack of a policy has required certain inefficient formal action by the Board of Supervisors, and

WHEREAS, the County Administrator has developed a formal policy that dictates the process for debt collection and write-offs of bad debt, and

WHEREAS, said policy mandates quarterly reports prepared for the Finance Committee by the County Treasurer detailing all debts written off during the year, now, therefore, be it

RESOLVED, that the Warren County Board of Supervisors hereby approves the Warren County Bad Debt Policy as attached hereto to be effective May 17, 2019.



WARREN COUNTY

BAD DEBT POLICY

Adopted by Resolution # 240 of 2019

RESOLUTION No. 240 OF 2019

PAGE 3 OF 4

WARREN COUNTY BAD DEBT POLICY

BACKGROUND AND PURPOSE:

In the course of managing its financial resources, Warren County must ensure that the most effective revenue collection procedures are in place and that income generated is properly accounted for in our financial records.

Revenue due to the County but not yet received is recorded on a modified accrual basis in accordance with Generally Accepted Accounting Principles (GAAP).

Customers and other entities do not always pay the County promptly for services they have used or other debts they may owe. If despite the County's best efforts to collect outstanding income that revenue is deemed to be irrecoverable, it is referred to as a bad debt. With the approval of the Board of Supervisors, bad debt may be written off and the County's financial records appropriately modified. Treating income as a bad debt should be the final stage of the County's debt collection process.

This policy is intended to adhere to the principles above and guide County officials in collecting and/or writing off debt

DEFINITIONS:

"Debtor" – a person or entity that owes money to the County.

"Bad debt" – an outstanding sum of money owed to the County which has not been paid despite repeated efforts to collect the debt. Bad debts are those sums of money that have either been deemed irrecoverable or that are not uneconomically prudent to further pursue.

"Write-off" – a procedure used in accounting in which a debt is determined to be uncollectable and is therefore considered to be a loss.

POLICY:

In the first instance, Warren County will utilize all ordinary and appropriate methods to collect revenue owed to the County, including entering into payment plans where legally permissible and prudent.

A First Notice letter will be sent to the debtor by the County Treasurer's Office when the debt is outstanding for **30 or more days**. The Treasurer's Office will copy the department to which the debt is owed. A follow-up phone call will be placed by the appropriate departmental staff member to the debtor to attempt to work out payment arrangements.

A Final Notice letter will be sent to the debtor by the County Treasurer's Office when the debt is outstanding for **60 or more days**. The Treasurer's Office will copy the department to which the debt is owed. Another follow-up phone call will be placed by the appropriate departmental staff member to the debtor to attempt to work out payment arrangements.

*RESOLUTION NO. 240 OF 2019**PAGE 4 OF 4*

A letter from the County Attorney will be sent to the debtor when the debt is outstanding for **70 or more days**. The account will also be referred to the appropriate County Attorney staff member for follow-up.

If a debt is outstanding for **90 or more days**:

·If under \$500, the debt may be declared bad debt upon the approval of the County Treasurer, the County Attorney and the County Administrator.

·If greater than \$499 and less than \$5,000, the debt may be declared bad debt upon the approval of the Finance Committee. The criteria used by the Finance Committee in making that determination may include, but is not limited to, whether it is economical to utilize a collection agency or pursue litigation against the debtor.

If \$5,000 or higher, the debt will be referred to a collection agency or litigation will be pursued unless the County Treasurer and County Attorney deem such measures to be imprudent. The debt may be declared bad debt upon approval of the Board of Supervisors.

From time to time, Federal and State Aid claims are paid late. The Treasurer's Office will review these outstanding claims annually with the relevant departments. Departmental staff are then responsible for following up with the appropriate Federal or State agency. If the department and the Treasurer's Office determine that the revenue is irrecoverable, the debt may be written off only upon approval of the Board of Supervisors, regardless of the dollar amount of the debt.

All debts declared bad debts in accordance with this policy shall be written off by the appropriate County staff.

County staff may reinstate debts and attempt to collect them, utilizing the process outlined above, if new information becomes available.

A quarterly report will be prepared for the Finance Committee by the County Treasurer detailing all debts written off during the year by agreement of the County Treasurer, the County Attorney and the County Administrator.

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: County Administrator

DATE: 12/5/2025

- (a) Purpose of Request:
Home Rule request for Enactment of Legislation authorizing the option to increase Warren County's Sales Tax Rate to 8%

- (b) Details:

- (c) Previous Resolution Number:

- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount:

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

* as listed in budget and LOGOS

RESOLUTION REQUEST FORM NO. 7

Request to Amend County Budget*

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

DEPARTMENT NAME: County Clerk

DATE: 12/5/2025

- (a) Purpose of Amendment: **To reflect increase in Additional Mortgage tax for 2025**

- (b) Appropriation Code, Object Code, Full Title and Amount: **A.1410 470 County Clerk, Contract - \$143,000**

- (c) Revenue Code (with title), and Amount: **A.1410 1256.01 County Clerk, Additional Mortgage Tax - \$143,000**

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: COUNTY ADMINISTRATOR

DATE: DECEMBER 5, 2025

(a) Purpose of Request:

For an appropriation of funds in the amount of \$35,000 from Budget Code A.909.00, General Fund Unappropriated Surplus, to Budget Code A.3510 470, Control of Animals, SPCA, Contract

(b) Details:

Funds are needed to cover outstanding invoices for animal control services

(c) Previous Resolution Number:

SPCA contract authorized by R441/2023

(d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount:

Budget Code A.3510 470 is fully expended for 2025 - additional funding requested

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

* as listed in budget and LOGOS

A LOCAL LAW AMENDING LOCAL LAW 8 OF 1996, AS AMENDED BY LOCAL LAW 10 OF 1996, LOCAL LAW 12 OF 1996, AND LOCAL LAW 3 OF 1997, AND REPLACING WITH LOCAL LAW 3 OF 2026 AUTHORIZING THE PAYMENT OF CERTAIN DELINQUENT TAXES IN INSTALLMENTS

BE IT ENACTED, by the Board of Supervisors of the County of Warren, New York, as follows:

SECTION 1. PURPOSE. Real Property Tax Law Section 1184 authorizes the enactment of a local law providing for the payment of eligible delinquent taxes through an installment payment agreement. The purpose of this Local Law is to continue authorizing installment payment agreements in Warren County.

SECTION 2. DEFINITIONS.

- A. "Eligible Delinquent Taxes" means delinquent taxes, including interest, penalties and other charges, which have accrued against a parcel as of the first calendar day of the month during which an Installment Agreement becomes effective.
- B. "Eligible Owner" means any titled owner of a real property parcel who is eligible to or has entered into an installment agreement.
- C. "Installment Agreement" means a written agreement between an Eligible Owner and the Warren County Treasurer providing for the payment of eligible delinquent taxes in installments pursuant to the provisions of Real Property Law Section 1184 and this Local Law.
- D. "Monthly Payment Amount" means the amount to be paid each month while an Installment Agreement is in effect.

SECTION 3. INSTALLMENT AGREEMENTS AUTHORIZED. As provided by the provisions of this Local Law, Eligible Owners owing Eligible Delinquent Taxes on parcels of real property located in Warren County may execute an agreement with the Warren County Treasurer, in a form approved by the Warren County Attorney, whereby Eligible Delinquent Taxes, plus additional interest accruing upon the delinquent taxes during the term of the Installment Agreement shall be paid in installments as set forth by this Local Law and while an Installment Agreement is in effect and not in default, the Warren County Treasurer shall suspend collection procedures to recover the Eligible Delinquent Taxes.

SECTION 4. TERMS AND CONDITIONS OF AGREEMENT. Any installment agreement entered into by the Warren County Treasurer shall contain the following minimum terms and conditions:

- A. Term. The maximum term for an Installment Agreement shall be twenty-four (24) consecutive calendar months from the last business day of the month immediately

following the month in which the Installment Agreement is executed and the Down Payment is tendered.

- B. Down Payment. A down payment shall be tendered contemporaneously to any Eligible Owner submitting a signed Installment Agreement to the Warren County Treasurer and no Installment Agreement shall be effective without payment of the Down Payment. The Down Payment shall be equal to the total amount of all accrued and unpaid interest, penalties, and other charges levied against a parcel due to delinquent taxes but shall not exceed twenty-five percent (25%) of the Eligible Delinquent Taxes.
- C. Monthly Payment Amount: An Installment Agreement shall require equal monthly payments during the term which shall be calculated as follows: Eligible Delinquent Taxes, minus the Down Payment, amortized with interest accruing during the term, as provided herein.
- D. Payment Schedule. The Monthly Payment Amount shall be due on the last business day of the month in which it is to be paid. The first Monthly Payment Amount shall be due and owing on the last business day of the month following the effective date of the Installment Agreement.
- E. Assessing Interest. Interest on the total amount of Eligible Delinquent Taxes, less the amount of the Down Payment shall be calculated pursuant to Real Property Tax Law Section 924-a, or such other law as may be applicable. The rate of interest in effect on the effective date for the Installment Agreement shall remain constant during the term. If a Monthly Payment Amount is not paid on or before the date it is due, additional per diem interest shall accrue to the unpaid Monthly Payment Amount until paid.
- F. Late Fee Penalties. If a Monthly Payment Amount is not paid by the end of the fifteenth calendar day after the payment due date, a late charge of five percent (5%) of the overdue payment shall be added to the unpaid Monthly Payment Amount and shall be immediately due and payable with the past due Monthly Payment Amount.
- G. Prepayment. There shall be no penalty for the prepayment of the entire outstanding balance due under an Installment Agreement and any payment for interest which did not accrue shall be deducted from the total balance then due Warren County.
- H. Default.
 - a. Events of Default. Any of the following events of default shall constitute default under an Installment Agreement by an Eligible Owner:

- i. Non-payment of any Monthly Payment Amount, plus per diem interest and late fees within thirty (30) days following the date when payment was due; or
 - ii. Non-payment of any tax, special ad valorem levy or special assessment when due without penalty or interest, which is levied against any parcel subject to an Installment Agreement, during the term of an Installment Agreement; or
 - iii. The transfer of any Eligible Owner's right, title and interest in a parcel which is subject to an Installment Agreement to any third-party, or upon the death of the Eligible Owner when no other Eligible Owner assumes the duties and obligations required under an Installment Agreement; or
 - iv. Any event of default by any Eligible Owner under any other Installment Agreement executed pursuant to this Local Law.
- b. Acceleration of All Amounts Due. Upon the occurrence of any event of default, the Warren County Treasurer may accelerate payment of the entire amount remaining due and owing under an Installment Agreement and demand immediate payment in full of all amounts due and owing for unpaid delinquent tax amounts, all accrued and unpaid interest, penalties, and other charges levied against a parcel.
 - c. Enforcement of Tax Lien. Following an event of default, the Warren County Treasurer may enforce the collection of a delinquent tax lien which was subject to an Installment Agreement pursuant to the applicable sections of law. Acceleration of the tax lien debt due shall not be a precondition to the Warren County Treasurer enforcing the collection of the delinquent tax lien.
 - d. No Waiver. Where an Eligible Owner commits an event of default and the Warren County Treasurer does not accelerate the entire amount due from an Eligible Owner or elect to institute tax foreclosure proceedings, the County shall not be deemed to have waived the right to do the same.
- I. Tax Lien. This Local Law shall not affect the tax lien against the property except that the lien shall be reduced by the amount of each Monthly Payment Amount made under an Installment Agreement and no tax lien shall be foreclosed during term of an Installment Agreement which is not in default.
 - J. Tolling. That any applicable statute of limitation to any action by the Warren County Treasurer to collect a delinquent tax lien debt shall be tolled during the entire term of an Installment Agreement.

SECTION 5. ELIGIBILITY OF PARCELS. Delinquent taxes on all types and classifications of real property parcels in Warren County shall be eligible for repayment pursuant to an installment agreement.

SECTION 6. ELIGIBILITY OF OWNERS. A person shall not be deemed an Eligible Owner and shall not be eligible to enter into an installment agreement when:

- A. There is a delinquent tax lien on the same property for which the application is made or on another property owned by the person applying as an Eligible Owner and such delinquent tax lien is not eligible to be made part of the Installment Agreement;
- B. The person is the titled owner of another parcel within Warren County on which there is a delinquent tax lien, unless such delinquent tax lien is eligible to be made part of the same Installment Agreement, pursuant to this Local Law and is made a part of the same Installment Agreement;
- C. The person was the prior titled owner of a parcel of real property on which there existed a delinquent tax lien and which lien was foreclosed within three (3) years of the date on which application is made to execute an Installment Agreement pursuant to this Local Law; or
- D. The person defaulted on any Installment Agreement with the Warren County Treasurer and the event of default occurred within three (3) years of the date on which the property owner applied for a new Installment Agreement pursuant to this Local Law.

SECTION 7. PERIOD FOR AGREEMENT. An Eligible Owner shall be eligible to enter into an Instalment Agreement pursuant to this Local Law no earlier than thirty (30) days after the town tax collectors make their returns to the Warren County Treasurer.

SECTION 8. NOTICE.

- A. Within forty-five (45) days after receiving the return of unpaid taxes from the town tax collectors, or as soon thereafter as is practicable, the Warren County Treasurer shall notify, by first class mail, all potential eligible owners of record of their possible eligibility to make installment payments on such tax delinquencies by way of an Installment Agreement pursuant to this Local Law. The County Treasurer shall add One Dollar and 00/100 Cents (\$1.00) to the amount of the tax lien following each such mailing.
- B. The failure to mail any such notice, or the failure of the addressee to receive the same, shall not in any way affect the validity of any taxes or interest prescribed by law with respect thereto.
- C. The Warren County Treasurer shall not be required to notify an Eligible Owner when any Monthly Payment Amount is due or past due.

- D. The Warren County Treasurer may notify the eligible owner when any event of default has occurred and may permit the cure of any default in the exercise their sole discretion.
- E. The Warren County Treasurer shall notify, in writing, by first class mail, the eligible owner of a parcel subject to an Installment Agreement upon acceleration of the entire debt due under an Installment Agreement.

SECTION 8: EFFECTIVE DATE AND REPLACING PRIOR LOCAL LAWS.

- A. Local Law 8 of 1996, Local Law 10 of 1996, Local Law 12 of 1996 and Local Law 3 of 1997, and any other local laws which are inconsistent with Local Law 3 of 2025 shall remain in full force and effect only for an Installment Agreement entered into and made effective prior to the effective date for Local Law 3 of 2025.
- B. This Local Law shall be effective upon filing with the Secretary of State.

DRAFT



WARREN COUNTY, NEW YORK

December 31, 2024

Audit Results



County of Warren, New York

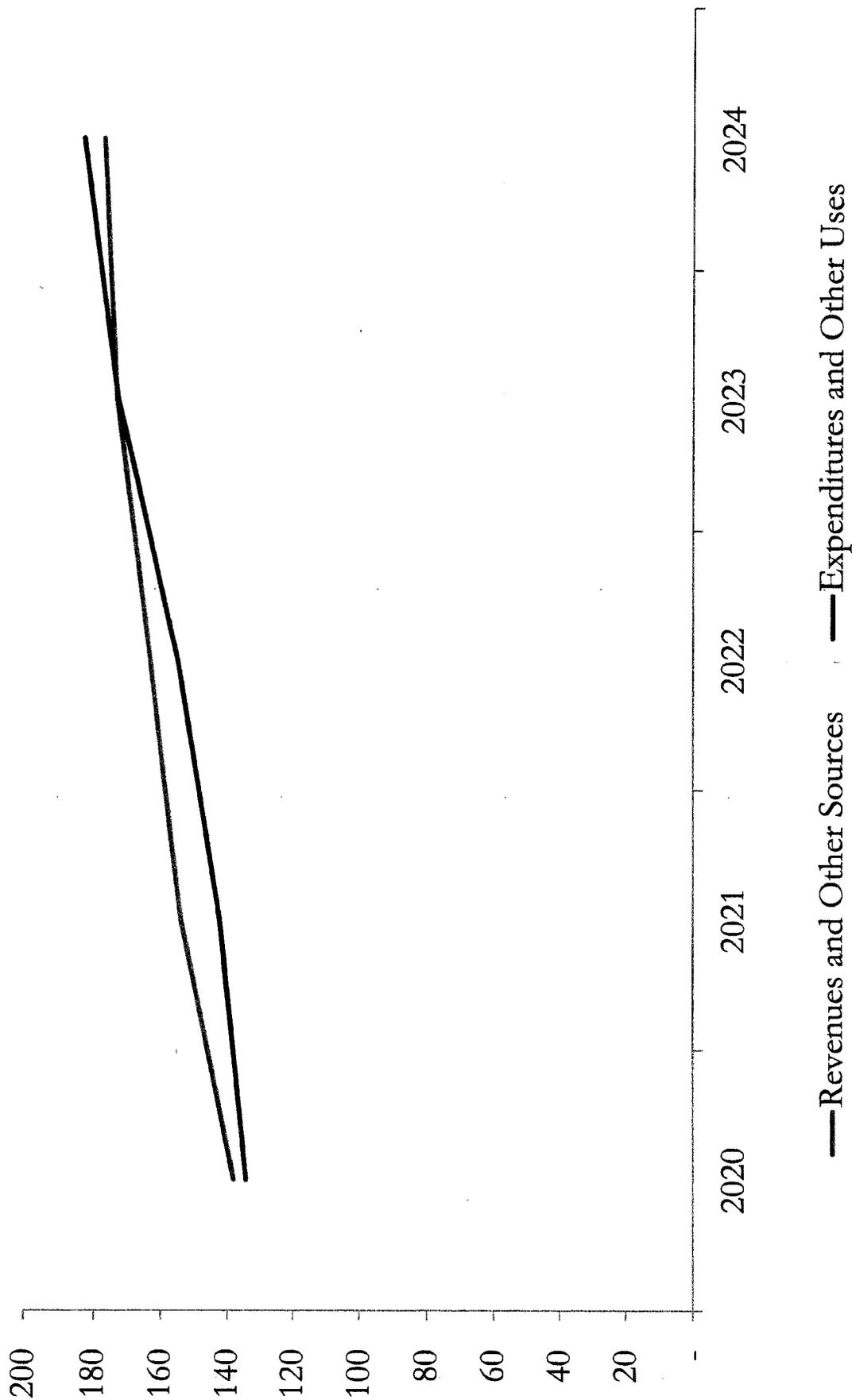
Products of our audit:

- Basic Financial Statements
- Management Letter
- Auditor Communications
- Federal Single Audit and NYS DOT

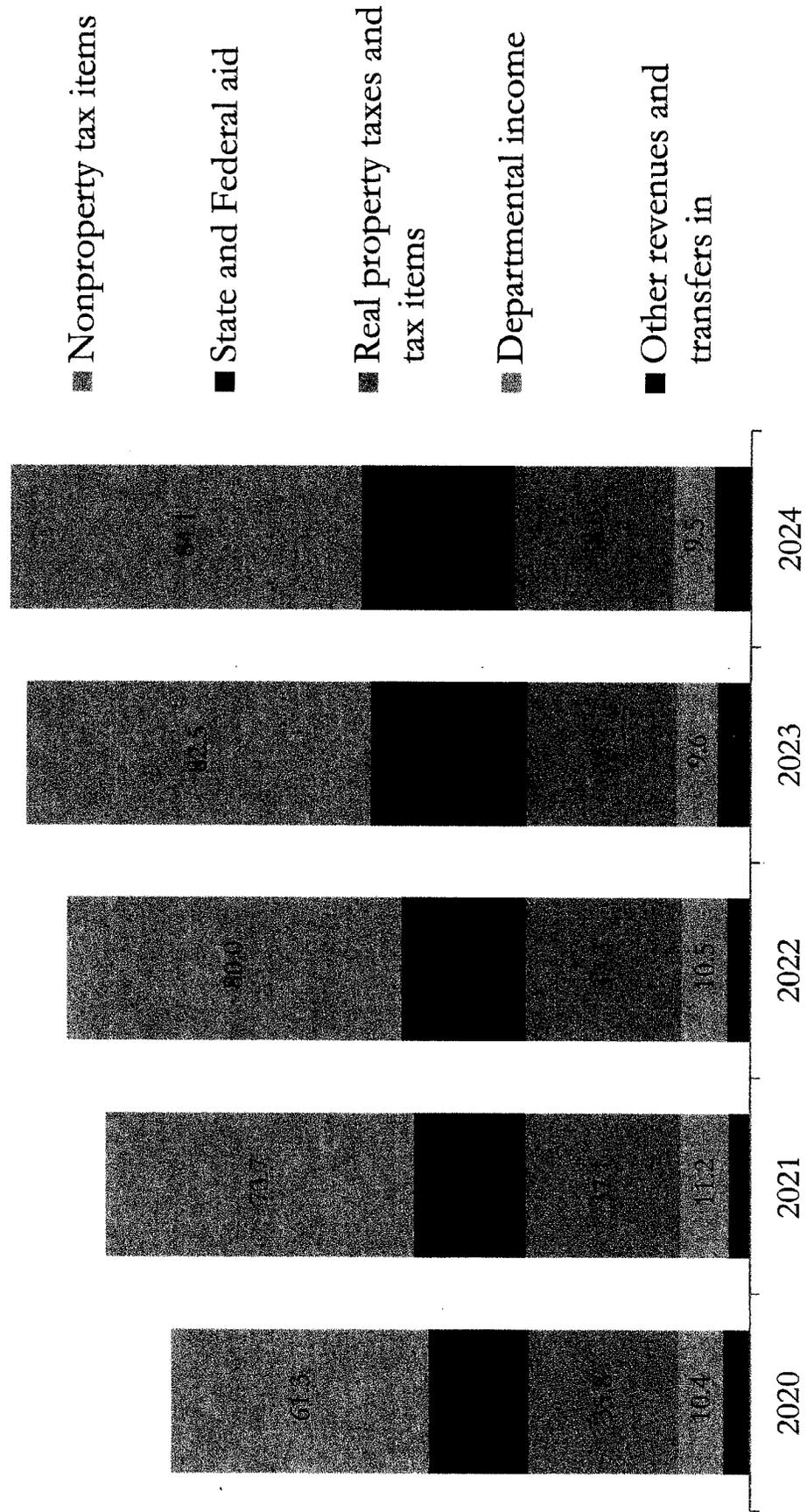
County of Warren, New York

- Our responsibility under GAAS
- Significant accounting policies
- Significant accounting estimates
- Independence
- Other matters

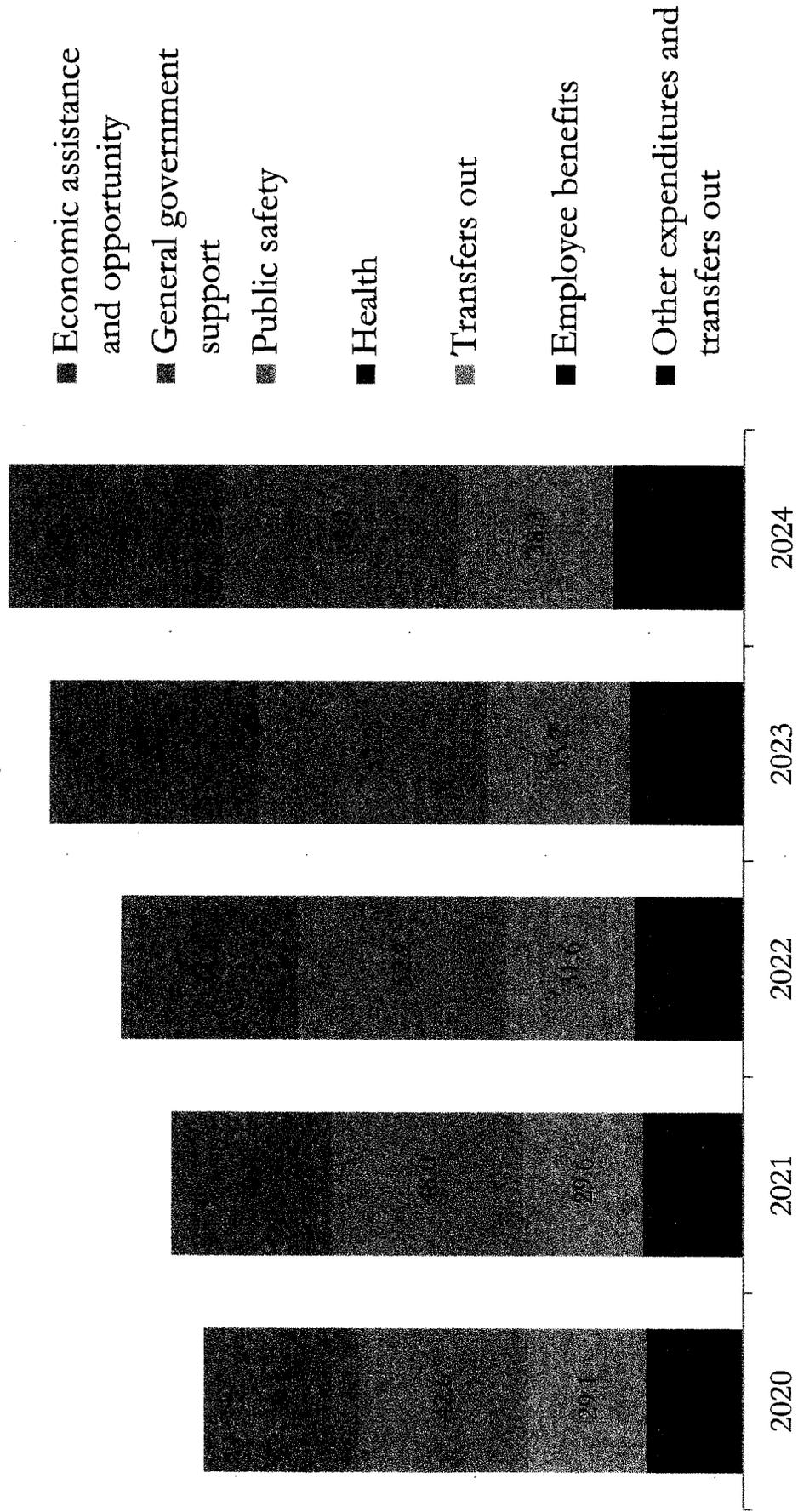
Warren County
General Fund – Revenues and Other Sources vs. Expenditures and Other Uses
(\$ Million)



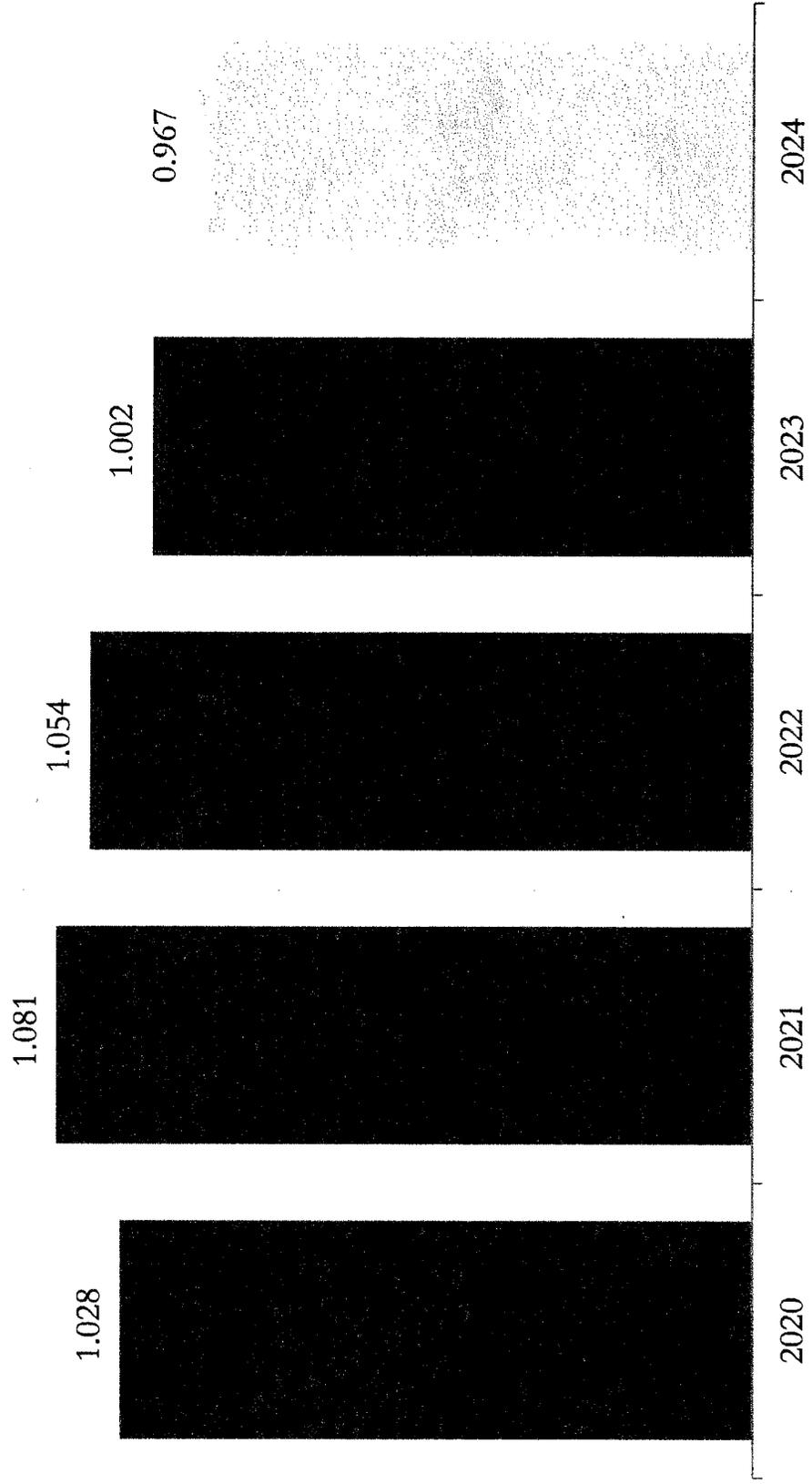
Warren County
General Fund – Total Revenues and Other Sources (\$ Millions)



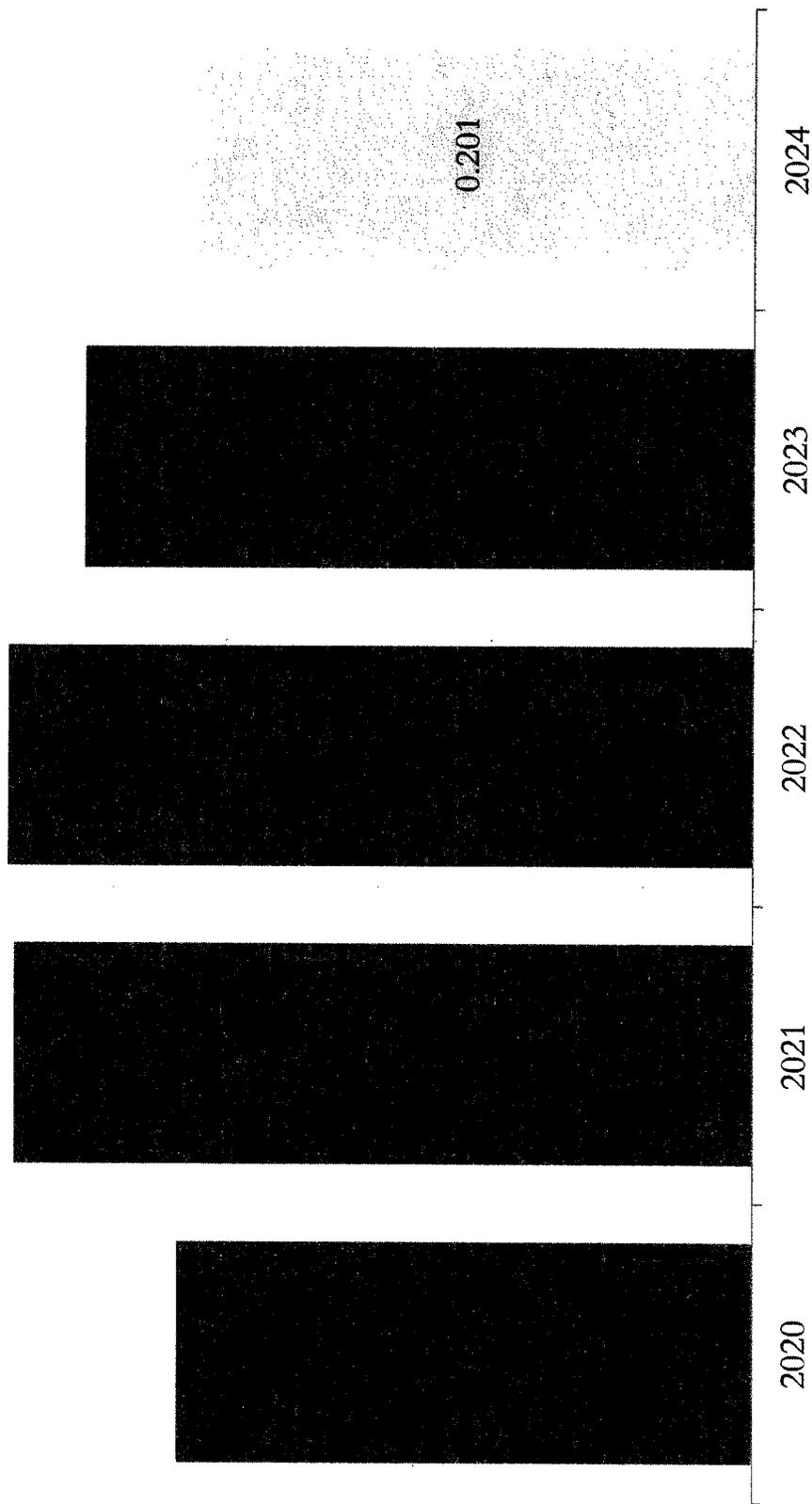
Warren County
 General Fund – Total Expenditures and Other Uses (\$ Millions)



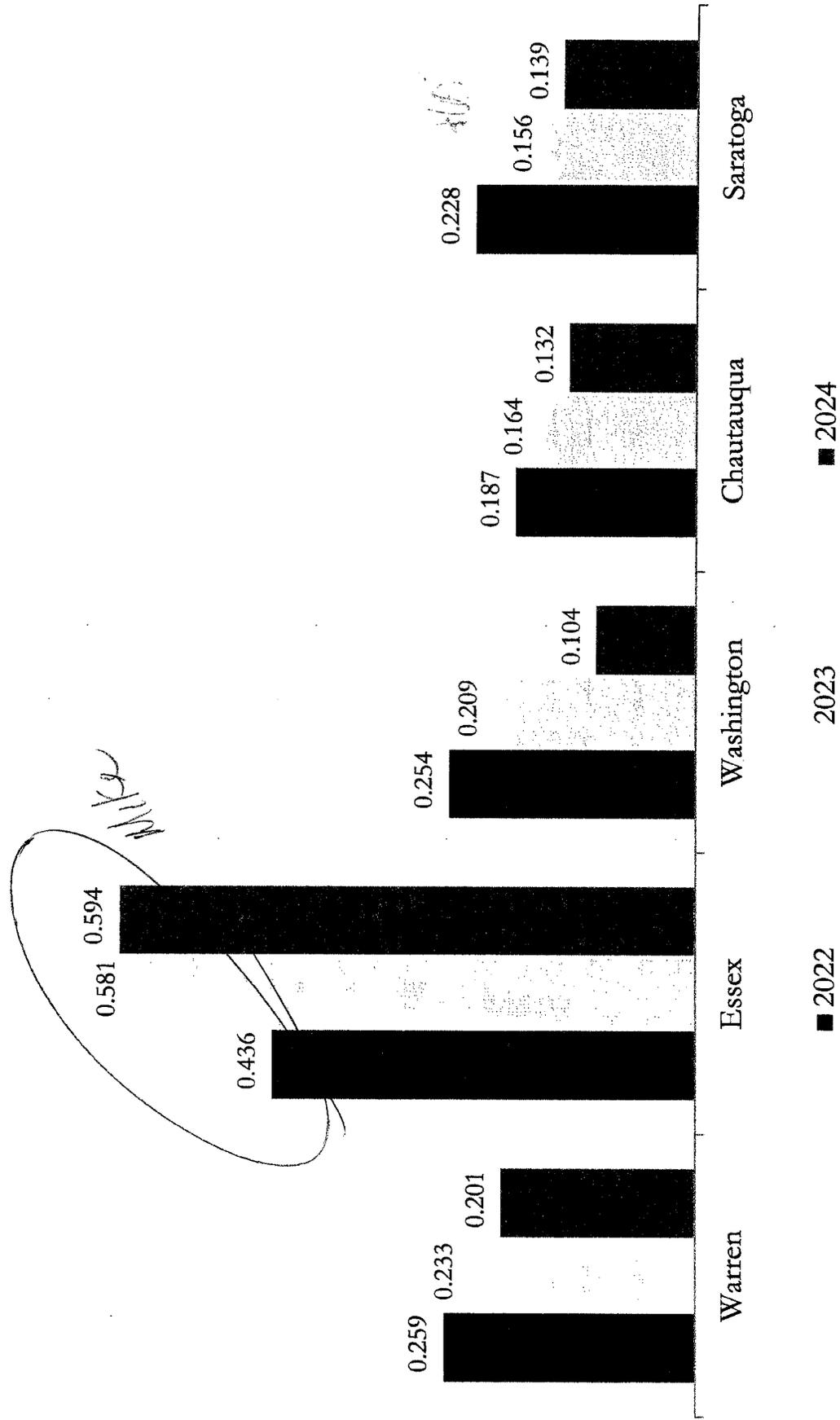
Warren County—General Fund
Revenues and Other Sources vs. Expenditures and Other Uses Ratio



Warren County
Unassigned General Fund Balance to Total General Fund Expenditures
and Transfers Out Ratio



Unassigned General Fund Balance to Total General Fund Expenditures and
Transfers Out Ratio



OBSERVATIONS



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☎ Telephone: 716.565.2299
📠 Fax: 716.389.5178



August 22, 2025

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, 2024, 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 22, 2025 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 22, 2025

Succession Planning

As communicated in the prior year, we noted that the County does not currently have a formalized succession plan to address potential turnover in key administrative and financial positions. As many public sector entities face retirements among long-tenured employees and challenges recruiting experienced staff, the absence of a documented succession plan increases the risk of operational disruptions, loss of institutional knowledge, and inefficiencies during periods of transition.

We recommend that management and the governing board develop and periodically update a formal succession plan identifying critical positions, cross-training opportunities, and strategies for knowledge transfer. The plan should include:

- A listing of key positions essential to operations and financial reporting.
- Identification of potential internal successors or development pathways.
- Documentation of key procedures, workflows, and system access requirements.
- A timeline for training and onboarding successors.

Proactive succession planning supports operational continuity, preserves institutional knowledge, and promotes accountability during leadership transitions. We encourage management to review this plan annually and update it to reflect changes in staffing, responsibilities, or organizational structure.

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. 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.

GASB Statement No. 104—The County is required to implement GASB Statement No. 104, Disclosure of Certain Capital Assets, effective for the fiscal year ending December 31, 2026. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

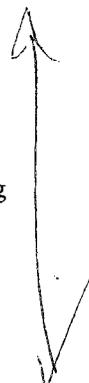


EXHIBIT I

Payroll and timekeeping policies and procedures

Prior to the completion of our audit, we noted that the County adopted the Warren County Employee Time, Attendance, and Approval Policy (Resolution No. 294 of 2025) to establish uniform protocols covering employee time and attendance recordkeeping. Per review of the policy, we noted it does not clarify specific guidelines or procedures related to employees working overtime specifically what procedures should be followed to obtain pre-approval of overtime, tracking/documentation of the overtime worked and reason codes. Additionally, exceptions or payroll adjustments to standard time and attendance policies should be reviewed for reasonableness.

We recommend that the County continues to review the adopted policy and consider updates to clarify specific overtime procedures and utilization of reason codes. Additionally, we recommend that the County consider incorporating a review process whereby a report of payroll exceptions and/or adjustments is generated by department to determine that appropriate corrections are made and then reviewed each pay period for reasonableness by the Human Resources, County Treasurer or County Administrator. Lastly, the County should review the new policy periodically to ensure it is implemented and followed by all Departments of the County.

Information Technology ("IT") Access Controls

Regular review and documentation of user access strengthen internal controls, help prevent unauthorized activities, and enhance the overall security posture of the County's IT environment.

During our audit, we noted the lack of a standard process to periodically review user access to the County's financial and administrative systems based on current job responsibilities. Lack of a formal and periodic review of user access rights increases the risk of unauthorized access of transactions, data manipulation, or unintentional errors within critical systems.

We recommend that management implement a formalized IT access review process to ensure that access permissions are current, appropriate, and properly documented. Best practices include:

- Performing periodic user access reviews (at least annually) for all key systems, including financial, payroll, and utility billing applications.
- Promptly removing access for terminated employees or those who change roles.
- Maintaining documentation of access requests, approvals, and removals.
- Establishing segregation of duties controls within systems where feasible, particularly around transaction approval and data modification functions.
- Implementing multi-factor authentication (MFA) and password management policies in line with cybersecurity standards, where appropriate.

WARREN COUNTY TREASURER

To: All Supervisors
From: Christine V Norton CPA, County Treasurer
Date: December 2 ,2025
Subj: October 2025 Budget Analysis Report

Budget Analysis Report

One of the primary purposes of the monthly Budget Analysis Report (BAR) is to keep the County Supervisors and Administration informed of any issues that could pose potential budgetary problems in the near future and/or down the road. By identifying these concerns early, appropriate action can be taken to address them before they develop into significant challenges.

We have analyzed the revenue and expenditure budgets for the County departments as of October 31,2025 and have noted the following items Supervisors should be aware.

EXECUTIVE SUMMARY:

- **General Fund Balance:** Balance of Surplus Exceeding/(Below) the required Minimum Fund Balance: \$1M (p 2)
- **Adult Use Cannabis (AUC) revenue** – NYS Office of Cannabis Management (NYSOCM) reporting continues to be incomplete, preventing the distribution of AUC sales tax to the appropriate municipalities (p 3)
- **Interest Income:** in an effort to capture an additional \$1M in interest income in 2026, \$30M was transferred to higher yielding accounts (p 3)
- **Time Management System implementation:** Discovery stage completed, moving into Design/Build stage in January with Department Super Users, expected completion timing late February (all but Sherriff)/early March (Sherriff) (p 3)
- **Sales Tax:** - the sales tax trend is flat, showing little increase, implying stagnant activity in consumer spending. Potentially increased by STR Sales Tax (\$1.2-\$1.5 potential) (p 4)
- **Occupancy Tax:**
 - **Collections:** While collections are up 2% overall, implementation challenges with the NYS STR Sales Tax Law continue to hinder

accurate reporting. Platforms refuse to provide sufficient (VRBO) or any (Airbnb) STR Occ Tax details. As a result, we are unable to allocate lump sum dollars received for STRs. Which in turn means we will be unable to distribute Occ Tax collections to municipalities in 2025. (p 4)

- **Portal Implementation:** initiating Discovery Stage in Dec 25, with the Design, Build and Testing stages to be completed in Q126, Go Live and Hyper Care = late Q1/early Q2

OCTOBER BAR DETAILS:

• **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%.

Fund Balance Surplus - 2024	\$37.9M
Appropriated For 2025 Budget	<u>\$(1.9)M</u>
Unappropriated Surplus - 2024	\$35.9M
Additional Appropriated During 2025	<u>\$(1.7)M*</u>
Balance Unappropriated Surplus 2025	\$34.3 M
Minimum Surplus Balance Needed (2 months operating expense)	<u>\$33.2M</u>
Balance of Surplus Exceeding/(Below) Minimum Balance	<u><u>\$1M</u></u>

* - The details of the Additional Appropriated Surplus – 2025 are as follows:

Date	Resolution	Description	Amount
03/23/2025	129	Treasurer - Insurance Reserve Fund	\$52,786
04/14/2025	162	Legislative Board - Office Chairs	\$986
04/14/2025	164	County Clerk - Travel/Education/Conference	\$4,500
04/30/2025	128	Various - CSEA grade allocation for certain titles	\$38,748
07/23/2025	266	Sheriff - CBA - Salaries/ Overtime shortfalls	\$598,171
07/23/2025	271	Treasurer - Cash Vest (Three Plus One) contract	\$45,500
07/23/2025	273	Treasurer - Countywide new Time Management system	\$105,380

09/23/2025	339	Mental Health - Psychiatric Exp/Criminal	\$500,000
10/20/2025	394	Social Services -Medicaid	\$225,880
11/7/2025	405	Food Bank contribution	\$150,000

\$1,721,952

• **Time Management System (TMS) Implementation:**

- ***COB and Finance & Personnel Committee Level Support and Commitment*** secured to ensure the success of this critical implementation
 - Kevin Geraghty Steering Committee Lead
 - Remaining Committees will be on-boarded in January/February;
- ***Executive and Departmental Core Team Members/SUPER USERS identified:***
 - Executive Team: Norton, LaFarr, Hajos, Colvin, Figueroa, McBryne, Taflan
 - Core Team Members/Departmental SUPER USERS: Brook Paddock, Jockimo, Comeau, Sherriff TBD, Florentino, Beadnell, Colvin, Baker, McBryne, DeLorenzo
- ***Core Team Members/Departmental SUPER USERS will work directly with MM Hayes to ensure their solution works for them through every stage gate of the process.***

REVENUES

- **Adult Use Cannabis Revenue** – the situation continues to present a compliance risk. The county received the third quarterly payment and is required to distribute 75% of the funds to municipalities that reported sales to the state. However, due to the lack of supporting documentation, we are unable to determine which municipalities should receive the distributions.
- **Interest Income** – working with CashVest to **increase interest revenue** in 2026 we transferred:
 - \$15M to Arrow’s Insured Cash Sweep (ICS) account is expected to increase interest income
 - \$15M from the General bank account, which was earning 2% interest, to an Insured Cash Sweep account with a 3.8% interest rate.

- 15M transfer processed in November from Arrow ICS to Fixed Income with a secure yield that will not be subject to the market volatility is expected to increase interest income

Sales Tax:

The summary below is also provided to the supervisors in the bi-weekly sales tax update emails :

1. We have collected \$1,016,509 more in sales taxes through October 30, 2025 than we did through October 30, 2024 which is a 1.6 % increase.
2. We have received \$1,574,956 more than the 2025 revenue budget to date which is a 2.5 % increase.
3. The net County budget surplus after accounting for the distribution to the Towns and Village is \$834,727.

Occupancy Tax:

1. We have experienced a 1.83% increase in TOTAL Occ Tax dollars YOY thru the month of October, broken out as follows
 - a. Hotels, Motels and Resorts are up \$133,834 or 2.49% YOY
 - b. Short Term Rentals (STR's) are down \$24,464 or 4.03% YOY

County Clerk:

1. **County Clerk Fees:** As of October 31, the department has received \$1,050,355 in 2025 and \$945,579 in 2024 which is an increase of **9.98%**
 - a. September actual revenue is **0.75%** behind expected 2025 budgeted amounts.
 - b. The increase in DMV fees YOY is one factor that drives the revenue increase along with the retention percentage allowed by the state on transactions
2. **Mortgage Tax:**
 - a. As of September 30th, the department has received \$1,815,538 in Mortgage Tax in 2025 and \$1,433,540 in 2024 which is an increase of **21%**.
 - b. September actual revenue is **3.75%** ahead of expected budgeted amounts.
 - c. The County Clerk attributes both this to the increased housing prices due to high demand and increased construction costs.
3. **Automobile tax** – we have not received the October fees yet so we have drafted an analyses of automobile tax as of September 30,2025.
 - a. We have received \$392,093 in auto use tax in 2025 and \$372,00 in 2024 which is an increase of **5.12%**.

- b. September actual revenue is **9.14%** ahead of expected budgeted amounts.
- c. The increase in automobile tax is attributed to more vehicle purchases along with vehicles being more expensive.

Occupancy Tax Reserves

We created two *Occupancy Tax (OT)* sub accounts: ***OT Minimum Balance*** and ***OT Encumbered Balance*** in order to better track occupancy reserve funds:

- The Occupancy Tax Reserve:
 - Available balance is equivalent to the unappropriated surplus balance for the General Fund and represents what amount is currently available.
 - 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. A significant amount of the Occupancy Tax Reserve – Encumbered balance covers periods throughout the year.

Date	Available	Minimum Bal	Encumbered	Total
12/31/2024	2,289,689	1,500,000	384,043	4,173,732
1/31/2025	1,260,810	1,500,000	1,133,318	3,894,128
2/28/2025	(233,770)	1,500,000	2,326,466	3,592,696
3/31/2025	(123,379)	1,500,000	2,141,065	3,517,686
4/30/2025	(1,905,142)	1,500,000	3,783,538	3,378,396
5/31/2025	(2,032,984)	1,500,000	1,785,264	1,252,280
6/30/2025	(1,840,169)	1,500,000	1,966,744	1,626,575
7/31/2025	(1,569,206)	1,500,000	1,160,895	1,091,689
8/31/2025	(864,171)	1,500,000	1,021,225	1,657,054
9/30/2025	712,612	1,500,000	807,035	3,019,647
10/31/2025	831,871	1,500,000	948,035	3,279,906

DEBT SUMMARY:

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

Bonds	Current	End of 2025	2026	2027	2028	2029	2030-	2035-
	Balance	Balance					2034	2039
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	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 Busines	168,118	135,457	68,690	-	-	-	-	-
Copier - Toshiba	13,723	11,835	7,936	3,871	-	-	-	-
Office Space - Mental Health	16,822	-	-	-	-	-	-	-
Total Outstanding	44,468,662	41,717,292	38,851,626	35,888,871	32,880,000	29,765,000	12,225,000	1,665,000

EXPENDITURES:

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.
- 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.

Again, we invite comments from Supervisors and department heads to expand this into a more useful management tool in these critical financial times.

WARREN COUNTY
Expense Budget Exception Report
 Through Date: 10/31/2025

Account Number	Amended Budget	Y-T-D Transactions	Encumbrances	Y-T-D	Y-T-D Balance	Amount Over/Under Budget	% Used
Fund: A General							
Department: 1010 Legislative Board							
860 - Hospitalization	\$32,922.00	\$32,915.80	\$0.00	\$0.00	\$32,915.80	\$6.20	99.98%
865 - Dental Insurance	\$576.00	\$573.09	\$0.00	\$0.00	\$573.09	\$2.91	99.49%
Department: 1340 Budget Officer							
810 - Retirement	\$2,400.00	\$2,347.89	\$0.00	\$0.00	\$2,347.89	\$52.11	97.83%
Department: 1435 Human Resources							
120 - Salaries - Overtime	\$1,500.00	\$1,358.06	\$0.00	\$0.00	\$1,358.06	\$141.94	90.54%
Department: 3020 Sheriff's 911 Center							
860 - Hospitalization	\$220,089.00	\$202,278.30	\$0.00	\$0.00	\$202,278.30	\$17,810.70	91.91%
865 - Dental Insurance	\$3,384.00	\$3,407.76	\$0.00	\$0.00	\$3,407.76	(\$23.76)	100.70%
120 - Salaries - Overtime	\$80,382.00	\$56,678.46	\$0.00	\$0.00	\$56,678.46	\$3,703.54	93.87%
Department: 3110 Sheriff's Law Enforcement							
130 - Salaries - Part Time	\$288,339.00	\$405,536.46	\$0.00	\$0.00	\$405,536.46	(\$137,197.46)	151.13%
120 - Salaries - Overtime	\$354,052.00	\$511,664.93	\$0.00	\$0.00	\$511,664.93	(\$157,612.93)	144.52%
Department: 3120 School Resource Officers							
Sub Department: 1002 Queensbury School District							
Sub Department: 1008 Warrensburg Central School Dist							
120 - Salaries - Overtime	\$3,382.57	\$5,008.63	\$0.00	\$0.00	\$5,008.63	(\$1,626.06)	148.07%
Sub Department: 1008 Warrensburg Central School Dist							
810 - Retirement	\$18,398.00	\$20,008.02	\$0.00	\$0.00	\$20,008.02	(\$1,610.02)	108.75%
865 - Dental Insurance	\$183.00	\$182.87	\$0.00	\$0.00	\$182.87	\$0.13	99.93%
110 - Salaries - Regular	\$57,307.00	\$63,710.00	\$0.00	\$0.00	\$63,710.00	(\$6,403.00)	111.17%
830 - Social Security	\$3,554.00	\$3,633.12	\$0.00	\$0.00	\$3,633.12	(\$79.12)	102.23%
860 - Hospitalization	\$14,436.00	\$14,420.10	\$0.00	\$0.00	\$14,420.10	\$15.90	99.89%
831 - Medicare Contribution	\$831.00	\$849.65	\$0.00	\$0.00	\$849.65	(\$18.65)	102.24%
Department: 3620 Building & Fire Code							
860 - Hospitalization	\$81,024.00	\$83,523.21	\$0.00	\$0.00	\$83,523.21	(\$2,499.21)	103.08%
865 - Dental Insurance	\$1,224.00	\$1,260.42	\$0.00	\$0.00	\$1,260.42	(\$36.42)	102.98%
Department: 3640 Civil Defense							
416 - Oil & Gas-Heating	\$2,025.00	\$1,987.09	\$0.00	\$0.00	\$1,987.09	\$37.91	98.13%
Department: 5610 Airport (D.P.W.)							
120 - Salaries - Overtime	\$15,000.00	\$27,249.17	\$0.00	\$0.00	\$27,249.17	(\$12,249.17)	181.66%
Department: 6030 Countryside Adult Home							
120 - Salaries - Overtime	\$55,000.00	\$54,904.94	\$0.00	\$0.00	\$54,904.94	\$95.06	99.83%
Department: 6417 Tourism/Occupancy							

WARREN COUNTY
Expense Budget Exception Report
 Through Date: 10/31/2025

Sub Department: 0001 Tourism						
860 - Hospitalization	\$43,660.00	\$44,688.33	\$0.00	\$44,688.33	(\$1,028.33)	102.36%
Department: 6510 Veterans Services						
860 - Hospitalization	\$30,933.00	\$29,888.07	\$0.00	\$29,888.07	\$1,044.93	96.62%
865 - Dental Insurance	\$408.00	\$418.34	\$0.00	\$418.34	(\$10.34)	102.53%
Department: 7110 Parks & Recreation						
130 - Salaries - Part Time	\$14,000.00	\$13,883.12	\$0.00	\$13,883.12	\$116.88	99.17%
Department: 7111 Up Yonda Farm						
130 - Salaries - Part Time	\$8,900.00	\$8,496.45	\$0.00	\$8,496.45	\$403.55	95.47%

RESOLUTION REQUEST FORM NO. 7

Request to Amend County Budget*

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

DEPARTMENT NAME: County Facilities - Airport

DATE: 12/2/25

(a) Purpose of Amendment: To amend the 2025 budget with surplus Balloon Festival funds in A.5610.2002 Donation - Bed Tax to cover overtime, FICA, Medicare and Retirement cost associated with the Balloon Festival.

(b) Appropriation Code (with title), Object Code (with title) and Amount:
A.5610 120 Airport (DPW), Salaries - Overtime \$12,533
A.5610 810 Airport (DPW), Retirement \$2,450
A.5610 830 Airport (DPW), Social Security \$721
A.5610 831 Airport (DPW), Medicare Contribution \$169

(c) Revenue Code (with title), and Amount:
A. 5610.2002 Donation - Bed Tax
\$15,873

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: Facilities – B&G

DATE: 12/2/25

- (a) Purpose of Request: To authorize closure of the following capital project and return remaining funds to the funding source:

Project	Estimated Funds	Funding Source
H426 Regional Morgue Facility	\$20,958.74	A.909.00

- (b) Details: The Feasibility Study for the project is complete

- (c) Previous Resolution Number:

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: Facilities – B&G

DATE: 12/2/25

- (a) Purpose of Request: To appropriate Funds from A.909.00 General Fund Unappropriated Fund Balance in the amount of \$20,958.74 to budget code A.1624. 470 Contracts to cover the cost of the boiler replacement.

- (b) Details: To cover cost associated with the boiler replacement in the Human Services Building

- (c) Previous Resolution Number:

RESOLUTION REQUEST FORM NO. 9

***Request to Increase or Decrease or Amend Existing 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: Office of Emergency Services

DATE: December 1, 2025

- (a) Exact Title and Number of Project*:
H.254.9550 280 Fire Training Center Project - Projects
- (b) Is this a Capital Project?
Yes
- (c) Is this a Capital Reserve Project?
- (d) Amount of Increase (if applicable):
\$13,100.00
- (e) Amount of Decrease (if applicable):
- (f) Source of Funding (if Increase) (including name & title of codes, etc.):
H.254.9550 2390 - Fire Training Center -Share of Joint Activity, Govt
- (g) Changes in Funding (if Amendment):
- (h) Purpose of Increase or Decrease or Amendment:
To correct the Fire Training Center Project to reflect reimbursement receipts from Washington County in the amount of \$13,100.00

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 Public Defender's Office

DATE: December 1, 2025

(a) Purpose of Amendment: **To move 4th Counsel at First Appearance Grant funding into the County Budget**

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

A.1171.4200.860 Public Defender/Distribution Hospitalization \$1,700

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

A.1171.4200.3045 Public Defender/Distribution ILS \$1,700

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: Sheriff

DATE: December 1, 2025

(a) **Purpose of Request:** Amend County Budget to appropriate funds into Sheriff's Law Enforcement salary codes to address budget codes currently in deficit.

(b) **Details:** Appropriate \$370,000 from General Fund A.909.00 Fund Balance and increase the following codes;

A.3110 120 Sheriff's Law Enforcement Salaries - Overtime	\$110,000
A.3110 130 Sheriff's Law Enforcement Salaries - Part Time	\$260,000

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

(d) **Where are Funds (if required)? List Budget Code, Object Code, Full Title* and Amount:** N/A

A.909.00 General Fund Balance - \$370,000

* as listed in budget and LOGOS

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: SHERIFF

DATE: December 1, 2025

(a) Purpose of Amendment:

Amend County Budget to reflect increase in amount of the contract with the Queensbury Union Free School District for SRO Services from \$148,000 to \$153,000

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

A.3120.1002 120, School Resource Officers, Queensbury School District, Salaries-Overtime - \$5,000

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

A.3120.1002 2260, School Resource Officers, Queensbury School District, Public Safety-Other Gov't - \$5,000

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: OFFICE FOR THE AGING

DATE: 11/4/2025

(a) Purpose of Amendment:

Increase Warren County budget to include additional Unmet Needs funding received from NYSOFA (New York State Office for the Aging).

This will be an increase in revenue only that will reduce the Warren County match.

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

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

A.6772.3787(\$330,000.00) Warren County OFA Unmet Need [Total budget will be \$450,000]

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: Mental Health/Office of Community Services

DATE: 12/1/2025

- (a) Purpose of Amendment: **Request to amend the 2025 Warren County budget in the amount of \$20,396 to allow for pass-through of 100% State Aid funding from the NYS Office of Mental Health. Funds are designated for the Parsons/Northern Rivers Assertive Community Treatment Team.**

- (b) Appropriation Code, Object Code, Full Title and Amount:
A.4320.0165 470 - Mental Health Programs, Parsons Child and Family Center; \$20,396.

- (c) Revenue Code (with title), and Amount: **A.4320.0165 3490 - Mental Health, Parsons Child and Family Center; \$20,396.**

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: Mental Health/Office of Community Services

DATE: 12/1/2025

- (a) Purpose of Amendment: **Request to amend the 2025 Warren County budget in the amount of \$9,371 to allow for pass-through of 100% State Aid funding from the NYS Office of Mental Health. Funds are designated for ASCEND Mental Wellness housing programs.**

- (b) Appropriation Code, Object Code, Full Title and Amount:
A.4320.0120 470 - Mental Health Programs, Mental Health Association; \$9,371.

- (c) Revenue Code (with title), and Amount: **A.4320.0120 3490 - Mental Health, Mental Health Association; \$9,371.**

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: Tourism

DATE: December 1, 2025

- (a) Purpose of Request: To appropriate \$5,000 from A 881.00 Reserve, Occupancy Tax to A. 6417. 0001 424 Tourism - Postage

- (b) Details: To pay postage invoices for the remainder of the year.

- (c) Previous Resolution Number: NA

- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount: A 881.00 Reserve, Occupancy Tax \$5,000.00

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

* as listed in budget and LOGOS

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: Tourism

DATE: December 1, 2025

- (a) Purpose of Request: To appropriate \$1,601.01 from A 881.00 Reserve, Occupancy Tax to A. 6417. 0001 470 Tourism - Contracts

- (b) Details: For the addition of a business promotion module component to the Warren County Tourism Department's website, visitlakegeorge.com.

- (c) Previous Resolution Number: NA

- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount: A 881.00 Reserve, Occupancy Tax \$1,601.01

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

* as listed in budget and LOGOS

RESOLUTION REQUEST FORM NO. 7

Request to Amend County Budget*

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

DEPARTMENT NAME: County Facilities - Solid Waste and Recycling

DATE: 12/2/25

(a) Purpose of Amendment: To amend the 2025 budget Waste Management Containment Funds in A.1628.2650 to Purchase Waste/Recycling Containers

(b) Appropriation Code (with title), Object Code (with title) and Amount:

A.1628 260 Solid Waste and Recycling (DPW), Equipment Other \$24,865.90

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

A.1628 2650 Solid Waste and Recycling (DPW), Sale of Scrap & Excess Marterial \$24,865.90

AGENDA

DECEMBER 5, 2025

Committee Members: *Wild, Driscoll, Etu, Maday, Bean, Patchett, 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) **Requests/Items to be Discussed by the Human Resources Director (Jackie Figueroa, Director):**
 - A) Review of report on tracking of vacancies filled.
 - B) Request for a transfer of funds in the amount of \$2,500 from Budget Code A.1435 130, *Salaries - Part Time*, to Budget Code A.1435 120, *Salaries - Overtime*, to cover the overtime expense of full-time employees who are working weekend civil service exams in November and December.
 - C) Request to authorize a Memorandum of Agreement between Warren County and the Correctional Supervisors Benevolent Association for the term commencing January 1, 2026 and terminating December 31, 2029.

 - 3) **Referral from the Criminal Justice, Public Safety & Emergency Services Committee (Chaired by Supervisor Geraci): Sheriff (James LaFarr, Sheriff) -**

Request to amend the Table of Organization and Salary Schedule to create the new positions of Senior Communications Officer #4, #5 and #6, each with a Base Annual Salary of \$60,486, and unfund but retain three Communication Officer positions effective December 22, 2025.

 - 4) **Requests/Items to be Discussed by the County Attorney (Larry Elmen, County Attorney):**

Action Agenda/New Business Items:

 - A) Request for a resolution introducing proposed Local Law 2 of 2026, entitled “A Local Law Superseding the Residency Requirements of Public Officer Law for the Positions of Assistant District Attorneys, Assistant Public Defenders and Assistant County Attorneys of Warren County”, and setting public hearing for same.
 - B) Request for resolution to approve and adopt the Wire Transfers and e-Banking Policy, as recommended by the Warren County Risk and Safety Committee.
 - C) Request to amend Resolution No. 130 of 2025 to include an additional appropriation in the amount of \$25,000 from Budget Code A.863.00, *Reserve, Insurance*, to Budget Code A.6010 418.1, *Insurance Deductible-Reserve*, under the Department of Social Services and in the amount of \$25,000 from Budget Code A.863.00, *Reserve, Insurance*, to Budget Code A.4010 418.1, *Insurance Deductible-Reserve*, under the Department of Health Services, for payment of out-of-pocket commercial deductible property and casualty claims and actions incurred in 2025 which do not exceed the sum of \$25,000.
 - D) Request for a resolution authorizing the Chair of the Board of Supervisors to execute documents to settle all claims against County in the matter of Michael Easterbrooks v. County of Schenectady, et al in an amount not to exceed \$15,000.
 - E) Appropriating funds in the amount of \$15,000 from Budget Code A.918.00, *Assigned, Sexual Abuse Lawsuits Fund*, to Budget Code A.6010 419, *Social Services, Settlements*, for the settlement of Michael Easterbrooks v. County of Schenectady, et al.
 - F) Request for resolution authorizing the County Attorney to prepare and file summons and complaint and pursue litigation against the State of New York and other related parties, to include the Governor and the New York State Board of Elections, seeking to declare the Even-Year Election Law unconstitutional or in violation of State law, and to coordinate the prosecution of such action with sister counties in the State of New York, with appropriations request for Ten Thousand Dollars (\$10,000) to be made in February 2026 for costs and disbursements.
 - G) Request for resolution to contract with New York State Industries for the Disabled, Inc. to provide mail fulfillment services for the 2026 tax foreclosure lawsuit, for a term commencing January 1, 2026 and terminating December 31, 2026 at the per unit costs set forth herein, renewable annually at no more than a 5% increase. The 2026 proposal from NYSID fixes 2026 costs based on mail fulfillment services required for each interest party required to receive statutory notice through regular mail and certified mail. Total cost of services will be determined by total number of interested parties required to receive statutory notice.
- Discussion Items:**
- H) Insurance Reserve Payment Report as of November 30, 2025: Report enclosed.
 - I) Board of Ethics Membership for 2026 Term.

RESOLUTION REQUEST FORM NO. 11

Request to Create New Position

DEPARTMENT NAME: Sheriff

DATE: December 1, 2025

(a) Title of Requested Position: Senior Communication Officer #4

(b) Annual Base Salary (and Grade of Applicable): \$60,486

(c) Effective Date for New Position:*

***Please do not backdate unless the purpose is to correct an error.**

December 22, 2025

(d) List Any Position in the Department's Table of Organization Being Deleted as a Result of this Request (Include annual salary and grade if applicable):

This request for a new position will not increase the overall strength of the Warren County Sheriff's Office. To properly fulfill New York State Division of Homeland Security & Emergency Services Communication Center Interoperability Enhancement Grant Program requirements, the Sheriff's Office must appoint three (3) additional supervisors. Three (3) Communication Officers will be promoted to the Senior Communication Officer title and the Communication Officer positions will be subsequently UNFUNDED. The Sheriff's Office will not request any additional funding.

(e) Where are Funds in the Budget for this Position?

List Budget Code, Object Code, Full Title and Amount:

A.3020 110 General Sheriff's 911 Center - Salaries - Regular

(f) Is a Budget Transfer needed? Yes No

If yes, please complete Resolution Request Form No. 10 - Transfer of Funds

If no, please provide details on how the increase will be funded with the current budget:

The salary for a 1st year Communication Officer is significantly less than that of a senior officer

(g) Has Director of Human Resources Reviewed and Approved the New Position? Yes No
(Approval is necessary BEFORE bringing the request to Committee) HR Director Initial _____

(h) Has County Administrator Reviewed and Approved Creation of New Position? Yes No
(Approval is necessary BEFORE bringing the request to Committee) Co. Admin Initial _____

(i) Is this a mandated position? Yes No

If yes, please explain:

(j) Is there expected revenue from this position? Yes No

If yes, please explain and complete Resolution Request Form No. 07 - Amend County Budget to recognize revenue:

RESOLUTION REQUEST FORM NO. 11

Request to Create New Position

DEPARTMENT NAME: Sheriff

DATE: December 1, 2025

(a) Title of Requested Position: Senior Communication Officer #5

(b) Annual Base Salary (and Grade of Applicable): \$60,486

(c) Effective Date for New Position:*

***Please do not backdate unless the purpose is to correct an error.**

December 22, 2025

(d) List Any Position in the Department's Table of Organization Being Deleted as a Result of this Request (Include annual salary and grade if applicable):

This request for a new position will not increase the overall strength of the Warren County Sheriff's Office. To properly fulfill New York State Division of Homeland Security & Emergency Services Communication Center Interoperability Enhancement Grant Program requirements, the Sheriff's Office must appoint three (3) additional supervisors. Three (3) Communication Officers will be promoted to the Senior Communication Officer title and the Communication Officer positions will be subsequently UNFUNDED. The Sheriff's Office will not request any additional funding.

(e) Where are Funds in the Budget for this Position?

List Budget Code, Object Code, Full Title and Amount:

A.3020 110 General Sheriff's 911 Center - Salaries - Regular

(f) Is a Budget Transfer needed? Yes No

If yes, please complete Resolution Request Form No. 10 - Transfer of Funds

If no, please provide details on how the increase will be funded with the current budget:

The salary for a 1st year Communication Officer is significantly less than that of a senior officer

(g) Has Director of Human Resources Reviewed and Approved the New Position? Yes No
(Approval is necessary BEFORE bringing the request to Committee) HR Director Initial _____

(h) Has County Administrator Reviewed and Approved Creation of New Position? Yes No
(Approval is necessary BEFORE bringing the request to Committee) Co. Admin Initial _____

(i) Is this a mandated position? Yes No
If yes, please explain:

(j) Is there expected revenue from this position? Yes No

If yes, please explain and complete Resolution Request Form No. 07 - Amend County Budget to recognize revenue:

RESOLUTION REQUEST FORM NO. 11

Request to Create New Position

DEPARTMENT NAME: Sheriff

DATE: December 1, 2025

(a) Title of Requested Position: Senior Communication Officer #6

(b) Annual Base Salary (and Grade of Applicable): \$60,486

(c) Effective Date for New Position:*

***Please do not backdate unless the purpose is to correct an error.**

December 22, 2025

(d) List Any Position in the Department's Table of Organization Being Deleted as a Result of this Request (Include annual salary and grade if applicable):

This request for a new position will not increase the overall strength of the Warren County Sheriff's Office. To properly fulfill New York State Division of Homeland Security & Emergency Services Communication Center Interoperability Enhancement Grant Program requirements, the Sheriff's Office must appoint three (3) additional supervisors. Three (3) Communication Officers will be promoted to the Senior Communication Officer title and the Communication Officer positions will be subsequently UNFUNDED. The Sheriff's Office will not request any additional funding.

(e) Where are Funds in the Budget for this Position?

List Budget Code, Object Code, Full Title and Amount:

A.3020 110 General Sheriff's 911 Center - Salaries - Regular

(f) Is a Budget Transfer needed? Yes No

If yes, please complete Resolution Request Form No. 10 - Transfer of Funds

If no, please provide details on how the increase will be funded with the current budget:

The salary for a 1st year Communication Officer is significantly less than that of a senior officer

(g) Has Director of Human Resources Reviewed and Approved the New Position? Yes No
(Approval is necessary BEFORE bringing the request to Committee) HR Director Initial _____

(h) Has County Administrator Reviewed and Approved Creation of New Position? Yes No
(Approval is necessary BEFORE bringing the request to Committee) Co. Admin Initial _____

(i) Is this a mandated position? Yes No
If yes, please explain:

(j) Is there expected revenue from this position? Yes No
If yes, please explain and complete Resolution Request Form No. 07 - Amend County Budget to recognize revenue:

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: County Attorney

DATE: 12/5/25

- (a) Purpose of Request: **Amending Resolution No. 130 of 2025 to include additional appropriation from Budget Code A.863.00 Reserve, Insurance to Budget Codes A.6010 418.1 Social Services, Insurance Deductible -Reserve in the amount of \$25,000 and 4010 418.1 Health Services, Insurance Deductible - Reserve in the amount of \$25,000**
- (b) Details: **For payment of out-of-pocket commercial deductible property and casualty claims and actions incurred in 2025**
- (c) Previous Resolution Number: **130 of 2025**
- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount: **A.863.00 Reserve, Insurance**

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

* as listed in budget and LOGOS

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: COUNTY ATTORNEY

DATE: 12/5/25

- (a) Purpose of Request: **Appropriating \$15,000 from the Assigned, Sexual Abuse Lawsuits (A.918.00) to Budget Code A.6010 419 Social Services, Settlements**
- (b) Details:
- (c) Previous Resolution Number: **N/A**
- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount: **A.918.00 Assigned, Sexual Abuse Lawsuits**

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

* as listed in budget and LOGOS