

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: FINANCE & BUDGET

DATE: DECEMBER 5, 2025

COMMITTEE MEMBERS PRESENT:

SUPERVISORS THOMAS
STROUGH
MADAY
DRISCOLL
CROCITTO

OTHERS PRESENT:

JOHN TAFLAN, COUNTY ADMINISTRATOR
CHRISTINE NORTON, COUNTY TREASURER
KEVIN B. GERAGHTY, CHAIRMAN OF THE BOARD
LARRY ELMEN, COUNTY ATTORNEY
AMANDA ALLEN, CLERK OF THE BOARD
SUPERVISORS CONOVER
ETU
PATCHETT
STRAINER
WILD
TAMMIE DELORENZO, ASSISTANT TO THE COUNTY ADMINISTRATOR
KEVIN HAJOS, SUPERINTENDENT OF PUBLIC WORKS
SARAH MCLENITHAN, DEPUTY CLERK OF THE BOARD

COMMITTEE MEMBERS ABSENT:

SUPERVISORS GERACI
MERLINO

Please note, the following contains a summarization of the December 5, 2025 meeting of the Finance & Budget Committee; the meeting in its entirety can be viewed using the following links:

Warren County website - <https://warrencountyny.gov/ma>

Warren County's YouTube Channel - Part 1- <https://www.youtube.com/watch?v=kF4Lfe9ejEg>

Part 2 - <https://www.youtube.com/watch?v=vrILK9evOak>

Mr. Thomas called the meeting of the Finance & Budget Committee to order at 12:09 p.m.

A motion was made by Mr. Strough, seconded by Mr. Maday and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve the minutes of the previous Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was offered for public comment:

Mr. Wild advised he would like to put John Taflan, *County Administrator*, on the spot and wished Mr. Taflan a happy birthday.

The agenda review commenced, as follows:

- 1) Request for transfers of funds as attached for Committee approval.

Motion was made by Mr. Strough, seconded by Mr. Maday and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve the request as outlined above and the necessary resolution was authorized for the December 19th Board Meeting.

- 2) Requests/Items to be discussed by the County Administrator:
 - A) Journal Report of transfers approved by the County Administrator staff for October 2025; provided for informational purposes. During this review it was noted many of the transfers were a result of the increased delivery charge for gas and electricity.
 - 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.

County Administrator Taflan requested an executive session for the purpose of discussing Agenda Items 2B and 2C. The County Attorney clarified the purpose of the executive session was to engage in discussions of proposed, pending or current litigation per Public Officers Law 105(1)(d).

Motion was made by Mr. Driscoll, seconded by Mr. Strough and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to enter into an executive session pursuant to Sections 105(1)(d) of the Public Officer's Law for the purposes outlined above.

Executive session was held from 12:13 p.m. until 12:56 p.m.

Upon reconvening, Mr. Thomas announced no action was taken during the executive session.

Attorney Elmen indicated he neglected to mention another purpose for the executive session pertained to Section §108(3) of the Public Officer's Law to provide attorney-client communications.

The Agenda review returned to Items 2B and 2C; motion was made by Mr. Maday, seconded by Mr. Driscoll and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Items 2B and 2C pertaining to authorizing the County Treasurer to write off bad debt as outlined above and the necessary resolutions were authorized for the December 19th Board Meeting.

- D) Request to authorize Home Rule request for enactment of legislation authorizing the option to increase the Warren County sales tax rate to 8%.

County Administrator Taflan distributed a handout entitled "*Sales Tax Discussion December 5, 2025*", and answered questions posed by the Committee members; *a copy of the handout is on file with the meeting minutes*. During the presentation County Administrator Taflan advised due to increasing costs he believed the County needed to consider increasing the sales tax rate or property taxes to generate enough revenue to cover the increasing expenses. He stated the purpose of the request was to authorize a Home Rule request to allow the State Legislature and Governor to decide whether to permit the County to increase the sales tax rate. He indicated if the Home Rule request was approved by the State Legislature and Governor the County would be permitted to consider adopting a Local Law to increase the sales tax rate should they decide to move in this direction. He added he believed this had a better chance of being approved if Washington and Saratoga Counties also presented similar requests; however, he noted, at this time they had decided to hold off on moving forward with a Home Rule Request. A discussion ensued.

Motion was made by Mr. Crocitto and seconded by Mr. Driscoll to approve the request as presented; following discussion, Mr. Thomas called the question and the motion was carried by majority vote of those present (*Messrs. Geraci and Merlino absent*), with Mr. Strough voting in opposition, to approve Item 2D as outlined above and the necessary resolutions were authorized for the December 19th Board Meeting.

- E) Request to amend the County Budget in the amount of \$143,000 to reflect an increase in additional mortgage tax collections for 2025.

Motion was made by Mr. Strough and seconded by Mr. Maday to approve the request as presented; following discussion, Mr. Thomas called the question and the motion was carried by a unanimous vote of those present (*Messrs. Geraci and Merlino*

absent) to approve Item 2E as outlined above and the necessary resolutions were authorized for the December 19th Board Meeting.

- 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.

Motion was made by Mr. Strough and seconded by Mr. Crocitto to approve Item 2F as outlined above,.

Mr. Thomas suggested that the motion be amended to include transferring \$25,000 from Budget Code A.1990 489, *Contingent Account, Other Payments/Contributions*, to cover a portion of this expense and the remaining amount due of \$10,000 be appropriated from Budget Code A.909.00, *General Fund Unappropriated Surplus*. Messrs. Strough and Crocitto amended their motions accordingly to indicate same.

Mr. Thomas called the question and the motion, as amended, was carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Item 2F to authorize a transfer of funds in the amount of \$25,000 from Budget Code A.1990 489, *Contingent Account, Other Payments/Contributions*, and to appropriate the remaining \$10,000 from Budget Code A.909.00, *General Fund Unappropriated Surplus*, as outlined above and the necessary resolutions were authorized for the December 19th Board Meeting.

3) Requests/Items to be discussed by the 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.

The County Treasurer and Attorney Elmen provided an overview of the proposed amendments to Local Law No. 8 of 1996 relative to the delinquent tax installment payment plan and answered questions posed by the Committee members.

Motion was made by Mr. Strough, seconded by Mr. Maday and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Item 3A as outlined above and the necessary resolution was authorized for the December 19th Board Meeting.

- B) Discussion regarding financial audit completed by Drescher & Malecki and their recommendations. Christine Norton, *County Treasurer*, provided a brief summary of the financial audit and answered questions posed by the Committee members.
- C) October Budget Analysis Report. Ms. Norton reviewed the October Budget Analysis Report and answered questions posed by the Committee members.

4) Referrals from the County Facilities Committee:

- 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.

Motion was made by Mr. Strough, seconded by Mr. Maday and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Item 4A as presented and the necessary resolution was authorized for the December 19th Board Meeting.

- 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.

Motion was made by Mr. Driscoll, seconded by Mr. Maday and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Items 4B and 4C as presented and the necessary resolutions were authorized for the December 19th Board Meeting.

5) Referrals from the Criminal Justice, Public Safety & Emergency Services Committee:

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

Motion was made by Mr. Crocitto, seconded by Mr. Maday and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Item 5A as presented and the necessary resolution was authorized for the December 19th Board Meeting.

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.

Motion was made by Mr. Maday, seconded by Mr. Driscoll and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Item 5B as presented and the necessary resolution was authorized for the December 19th Board Meeting.

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.

Motion was made by Mr. Maday and seconded by Mr. Strough to approve the request as presented; following discussion, Mr. Thomas called the question and the motion was carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Item 5C as presented and the necessary resolution was authorized for the December 19th Board Meeting.

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.

It was noted this request did not go before the Criminal Justice, Public Safety & Emergency Services Committee for approval.

Motion was made by Mr. Strough, seconded by Mr. Maday and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Item 5D as presented and the necessary resolution was authorized for the December 19th Board Meeting.

6) Referrals from the Health Services Committee:

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.

Motion was made by Mr. Strough, seconded by Mr. Maday and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Item 6A as presented and the necessary resolution was authorized for the December 19th Board Meeting.

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 amend 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.

Motion was made by Mr. Strough, seconded by Mr. Driscoll and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Items 6B and 6C as presented and the necessary resolutions were authorized for the December 19th Board Meeting.

- 7) Referrals from the Occupancy Tax Coordination Committee:
- 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.

Motion was made by Mr. Strough, seconded by Mr. Crocitto and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Items 7A and 7B as presented and the necessary resolutions were authorized for the December 19th Board Meeting.

- 8) Referrals from the Public Works Committee regarding a 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.

Motion was made by Mr. Maday, seconded by Mr. Crocitto and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Item 8 as presented and the necessary resolution was authorized for the December 19th Board Meeting.

- 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 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.

Motion was made by Mr. Driscoll and seconded by Mr. Maday to approve Personnel, Administration & Higher Education Agenda Item 3 as outlined above; following discussion, Mr. Thomas called the question and the motion was carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Personnel, Administration & Higher Education Agenda Item 3 as outlined above.

- 4) Request/Item 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.

It was noted this Item was withdrawn by the Personnel, Administration & Higher Education Committee.

- 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.

Motion was made by Mr. Maday, seconded by Mr. Driscoll and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Personnel, Administration & Higher Education Agenda Item 4E as outlined above and the necessary resolution was authorized for the December 19th Board Meeting.

A review of the Finance & Budget Addendum Agenda which consisted of the following Action Agenda/New Business Items to be Discussed by the Clerk of the Board:

1. Allocating Funding Earmarked for Combating Aquatic Invasive Species in Publicly Accessible Water Bodies in Warren County Other than Lake George and Authorizing Intermunicipal Agreements for the Year 2026.
2. Authorizing Agreement with and Payment to the Lake George Park Commission for Invasive Species Prevention and Eradication Efforts for Lake George, Specifically for the Commission's 2026 Boat Inspection and Boat Washing Program.
3. Authorizing Agreement with Adirondack North Country Association for Promotional and Economic Development.
4. Authorizing Agreement with Adirondack Park Local Government Review Board for Funding of Operating Costs.
5. Authorizing Agreement with the City of Glens Falls for Capital Improvements and Operation and Maintenance for Various Recreational Facilities.
6. Authorizing Agreement with Cornell Cooperative Extension Association of Warren County.
7. Authorizing Agreement with Cornell Cooperative Extension Association of Warren County for their Youth Camping Program.
8. Authorizing Agreement with Economic Development Corporation, Warren County, New York, for Economic Development Program for 2026.
9. Authorizing Payment to Lake Champlain-Lake George Regional Planning Board.
10. Authorizing Payment to Southern Adirondack Library System
11. Authorizing Agreement with the Warren County Historical Society for Continuation of Historical Programs.
12. Authorizing Agreement with the Warren County Local Development Corporation to Administer and Perform Economic Development Programs and Initiatives, County and Community Planning Services and Grant/Loan Programs.
13. Authorizing Payment to the Warren County Soil & Water Conservation District for 2026.
14. Authorizing Payment to the Warren County Conservation Council.
15. Levying Unpaid School Taxes and Penalties - 2025
16. Authorizing Relevy of Delinquent Village of Lake George Taxes Together with Penalties and Interest.
17. Levying Uncollected Sewer and Water Rents in Several Towns.
18. Acknowledging Requests from Towns for Levy of 2025 Property Maintenance Expenses.
19. Authorizing Warren County Treasurer to Credit the 2026 Crandall Library District Tax Levy for the Town of Queensbury.
20. Authorizing Payments to SUNY Adirondack.
21. Authorizing Chair and Clerk of the Board to Issue Tax Warrants.
22. Fixing Date of Organization Meeting (*January 6, 2026 @ 11:00 a.m.*).

Motion was made by Mr. Strough, seconded by Mr. Maday and carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Finance & Budget Addendum Agenda Items 1- 22 as outlined above and the necessary resolutions were authorized for the December 19th Board Meeting.

23. Fixing the Tax Rates.
24. Acknowledging Request from the City of Glens Falls for Levy of 2025 Water Rents.
25. Levying Sum of Warrensburg-Thurman Consolidated Health District.
26. Authorizing Town/City Exemption Removals

Motion was made by Mr. Strough and seconded by Mr. Maday to approve Finance & Budget Addendum Agenda Items 23-26 as presented; following discussion, Mr. Thomas called the question and the motion was carried by a unanimous vote of those present (*Messrs. Geraci and Merlino absent*) to approve Finance & Budget Addendum Agenda Items 23-26 as outlined above and the necessary resolutions were authorized for the December 19th Board Meeting.

Privilege of the floor was called for public comment:

Attorney Elmen thanked Mr. Thomas for chairing the Finance & Budget Committee and wished him well in his retirement.

There being no further business to come before the Finance & Budget Committee, on motion made by Mr. Maday and seconded by Mr. Driscoll, Mr. Thomas declared the meeting adjourned at 2:18 p.m.

Respectfully submitted,
Sarah McLenithan, Deputy Clerk of the Board