

FINANCE & BUDGET COMMITTEE

AGENDA

MARCH 5, 2026

Committee Members: *Etu, Crocitto, Conover, Maday, Bruno, Strough and Runyon*
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) Journal Report of transfers approved by County Administrator for January of 2026 - provided for informational purposes.
- 3) **Referrals from the Criminal Justice, Public Safety & Emergency Services Committee (Chaired by Supervisor Maday):**
Assigned Counsel (Brian Pilatzke, Administrator) -
 - A) Request to amend the 2026 Warren County Budget in the amount of \$49,545.34 to reflect receipt of funding from New York State Division of Criminal Defense for Aid to Defense for Discovery grant.
 - B) Request to amend the 2026 Warren County Budget in the amount of \$49,037.33 to reflect receipt of funding from the New York State Division of Criminal Justice Services for Aid to Defense - Supplemental grant.
- 4) **Referral from the Economic Growth & Development Committee (Chaired by Supervisor Wild):**
Planning & Community Development -

Authorizing agreement with Northern Borders Regional Commission (NBRC) Program for grant funding to support capital improvements to fish rearing ponds at the Warren County Fish Hatchery, and determining source of funding for the associated local share (\$32,920).
- 5) **Referrals from the Health Services Committee (Chaired by Supervisor Strainer):**
Public Health (Ginelle Jones, Director, Public Health/Patient Services) -
 - A) Request to amend the 2026 Warren County Budget in the amount of \$500 to reflect receipt of funding from Adirondack Health Institute as a stipend for attending the United Hospital Fund meeting sponsored by AHI.
 - B) Request to amend the 2026 Warren County Budget in the amount of \$779.69 to carry over unused Infrastructure Grant funding.
- 6) **Referral from the Human Services Committee (Chaired by Supervisor Driscoll):**
Department of Social Services (Christina Mastrianni, Commissioner)

Request to amend the 2026 Warren County Budget in the amount of \$47,422 to reflect receipt of additional funding from New York State Office of Temporary & Disability Assistance per 26-LCM-01 for the New York State Shelter Arrears Eviction Foreclosure (SAEF) Program to provide assistance to families facing eviction.
- 7) **Referrals from the Public Works Committee (Chaired by Supervisor Conover):**
Parks, Recreation & Railroad (Dean Moore, Director) -
 - A) Request to amend the 2026 Warren County Budget in the amount of \$1,250 to reflect receipt of additional occupancy tax funding from the Town of Bolton that was not budgeted for.
 - B) Request to amend the 2026 Warren County Budget in the amount of \$5,000 to reflect receipt of a donation received from The Friends of Up Yonda Farms.
 - C) Request to authorize submission of a grant application to the New York State Department of Transportation Alternatives Program (TAP) for funding for the Warren County Bikeway Modernization and Connectivity Project and to authorize documentation indicating the County's willingness to provide the local match funding requirement of \$1,474,000 from a source to be determined and subject to future budgetary appropriation.
Department of Public Works (Kevin Hajos, Superintendent) -
 - D) Request to establish road projects for 2026 and authorizing transfer of funds for same, as outlined in the agenda attachment.
 - E) Request to increase Capital Project No. H401, *Sagamore Road Retaining Wall*, in the amount of \$75,000.

CONTINUED

8) Referral from the Support Services Committee (Chaired by Supervisor Gilligan):

Information Technology (Mike Colvin, Director) -

A) Request to appropriate \$100,700 from Budget Code A.895.00, *Computer Reserve Fund*, to various department budget codes to cover the cost of purchasing computers and related equipment and software.

Treasurer (Christine Norton, Treasurer) -

B) Request to amend the 2026 Warren County Budget in the amount of \$35,414.76 to record 2027 Mental Health Office lease per GASB #87.

C) Request to appropriate \$14,258.50 from Budget Code GI.909.00, *Fund Balance*, to Budget Code GI.8197 417, *Warren Co. Industrial Park Water/Sewer/Taxes*, to cover the cost of the water/sewer/tax invoice received from Washington County Sewer District #1.

9) Referrals from the Warren County Risk and Safety Committee:

A) Request to adopt updated Warren County Electronic-Wire Transfers and E-banking Policy as recommended by the Warren County Risk and Safety Committee, and repealing/replacing any prior versions adopted.

B) Request to approve the updated Warren County Fiscal Approval Authority Management Policy as recommended by the Warren County Risk and Safety Committee.

C) Request to authorize a resolution directing the Warren County Risk and Safety Committee to prepare all necessary County finance policies and internal procedures as part of the County's Risk and Safety Manual.

10) Finance Committee action is required on the following Personnel Agenda items, contingent upon approval by the Personnel Committee - 2 and 3A-B.

PERSONNEL AGENDA ITEM 2:

Referral from the Economic Growth & Development Committee (Chaired by Supervisor Wild):

Workforce Development (Liza Ochsendorf, Director) -

Request to authorize a temporary quarterly compensation in the amount of \$500 per quarter (total amount not to exceed \$5,000) to a Senior Employment & Training Counselor to support data analysis goals as long as funding was available through June 2028.

PERSONNEL AGENDA ITEMS 3A-B:

Referrals from the Support Services Committee (Chaired by Supervisor Gilligan):

Information Technology (Mike Colvin, Director) -

A) Request to amend the Table of Organization and Salary Schedule to create the new position of Telecommunications Analyst-Per Diem, \$45.36/hr and delete the position of Telecommunications Analyst Full-Time, effective March 23, 2026.

B) Request to amend the Table of Organization and Salary Schedule to create the new position of Computer Help Desk Tech II #6, Base Salary \$66,386 and delete the position of Telecommunications Analyst Full-Time, effective March 23, 2026.

11) Budget Discussion - to be led by Budget Officer/Finance Committee Chair and County Administrator

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: COUNTY CLERK

SIGNED:



DATE: 2/11/2026

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.1410 120	County Clerk, Salaries - Overtime	A.1665 120	Public Records, Salaries - Overtime	\$50.00

Please state reason for transfers requested:

To cover any minimal OT not covered and unfunded in Public Records.

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: Information Technology/Telecommunications

SIGNED:

DATE: February

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.1681 110	Salaries Regular	A.1681 130	Salaries Part Time	\$30,000

Please state reason for transfers requested:

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:

Change in positions and structure

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

Name of Department

SIGNED: _____

DATE: _____

2/24/2026

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>	<u>TOWN</u>
D.5112.8365	280 Co Roads, 2024 CR#11 Horicon Avenue	D.5112.8384	280 Co Roads, 2025 CR#78 13th Lake Road	\$ 37,972.86	Johnsburg
D.5112.8368	280 Co Roads, 2024 CR#35 Diamond Point Road	D.5112.8384	280 Co Roads, 2025 CR#78 13th Lake Road	\$ 102,660.64	Johnsburg
D.5112.8369	280 Co Roads, 2025 CR#2 Stony Creek Road	D.5112.8384	280 Co Roads, 2025 CR#78 13th Lake Road	\$ 79,878.69	Johnsburg
D.5112.8371	280 Co Roads, 2025 CR#4 Athol Road	D.5112.8384	280 Co Roads, 2025 CR#78 13th Lake Road	\$ 2,050.44	Johnsburg
D.5112.8372	280 Co Roads, 2025 CR#4 High Street	D.5112.8384	280 Co Roads, 2025 CR#78 13th Lake Road	\$ 2,650.65	Johnsburg
D.5112.8373	280 Co Roads, 2025 CR#10 Schroon River Road	D.5112.8384	280 Co Roads, 2025 CR#78 13th Lake Road	\$ 22,000.37	Johnsburg
D.5112.8374	280 Co Roads, 2025 CR#11 Bolton Landing-Riverbank Road	D.5112.8384	280 Co Roads, 2025 CR#78 13th Lake Road	\$ 36,734.09	Johnsburg
D.5112.8375	280 Co Roads, 2025 CR#13 Glen Athol Road	D.5112.8384	280 Co Roads, 2025 CR#78 13th Lake Road	\$ 111,722.23	Johnsburg
D.5112.8376	280 Co Roads, 2025 CR#48 Trout Lake Road	D.5112.8384	280 Co Roads, 2025 CR#78 13th Lake Road	\$ 10,991.52	Johnsburg
D.5112.8377	280 Co Roads, 2025 CR#55 Valentine Pond Road	D.5112.8384	280 Co Roads, 2025 CR#78 13th Lake Road	\$ 14,022.12	Johnsburg
D.5112.8378	280 Co Roads, 2025 CR#60 Old Stage Road	D.5112.8384	280 Co Roads, 2025 CR#78 13th Lake Road	\$ 50,000.00	Johnsburg

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.1990 439	Contingent Fund			

Please state reason for transfer request:

Transfer surplus road project funds to cover estimated budgets for 2026 road projects

WARREN COUNTY
Journal Report - January 2026

G/L Date	G/L Account Number	Account Description	Description	Increase Amount	Decrease Amount
Brd. of Election - Board of Elections					
1/13/2026	A.1450 427	Memberships & Dues	BUDGET TRANSFERS WITHIN OBJECT CODE FROM A.1450 439	\$ 170.00	\$ 170.00
1/13/2026	A.1450 439	Misc Fees & Expenses	BUDGET TRANSFERS WITHIN OBJECT CODE TO A.1450 427	\$	\$
Clerk of Legislati - Clerk of the Legislative Board					
1/30/2026	A.1010 444	Travel/Education/Conference	Budget Transfer within Object Code to A.1010 445	\$	\$ 1,523.83
1/30/2026	A.1010 445	Foods	Budget Transfer from Object Code A.1010 444	\$ 1,523.83	\$
Dist. Attorney_Dist. Attorney - District Attorney, District Attorney					
1/27/2026	A.4220 418	Ins-General Liability	Budget transfer within budget code from A.4220 441 Auto Supplies	\$	\$ 92.07
1/27/2026	A.4220 441	Auto-Supplies & Repair	Budget transfer within budget code to A.4220 418 Ins. Gen Liab	\$ 92.07	\$
1/28/2026	A.1165 427	Memberships & Dues	Budget transfer within budget code from A.1165 444 Travel	\$	\$ 255.00
1/28/2026	A.1165 444	Travel/Education/Conference	Budget transfer within budget code to A.1165 427 Member & Dues	\$ 255.00	\$
DPW_DPW Admin - DPW,DPW Administration					
1/2/2026	A.1620 260	Other Equipment	Transfer Out of Code from A.1620 465	\$	\$ 5,000.00
1/2/2026	A.1620 465	Road/Bridge Materials	Transfer Out of Code to A.1620 260	\$ 5,000.00	\$
1/6/2026	A.1620 413	Repair & Maint.-Bldg/Property	Transfer In Code from A.1620 445.1	\$	\$ 716.91
1/6/2026	A.1620 445.1	Food - Snow & Ice	Transfer In Code to A.1620 413	\$ 716.91	\$
1/6/2026	A.7110 417	Water/Sewer/Taxes	Transfer In Code to A.7110 421	\$	\$ 87.71
1/6/2026	A.7110 421	Equipment Rental	Transfer In Code from A.7110 417	\$ 87.71	\$
1/6/2026	A.7111 424	Postage	Transfer In Code from A.7111 428	\$	\$ 87.12
1/6/2026	A.7111 428	Data Processing & Internet Fees	Transfer In Code to A.7111 424	\$ 87.12	\$
1/6/2026	D.5110 410	Supplies	Transfer Out of Code from D.5142 445.1	\$	\$ 107.36
1/6/2026	D.5110 410	Supplies	Transfer In Code from D.5110 435	\$ 107.36	\$
1/6/2026	D.5110 435	Medical Fees	Transfer In Code to D.5110 410	\$	\$ 301.00
1/6/2026	D.5142 445.1	Food - Snow & Ice	Transfer Out of Code to D.5110 410	\$ 301.00	\$
1/6/2026	DM.5130 416	Oil & Gas-Heating	Transfer In Code from DM.5130 417	\$	\$ 107.36
1/6/2026	DM.5130 417	Water/Sewer/Taxes	Transfer In Code to DM.5130 416	\$ 107.36	\$
1/6/2026	DM.5130 424	Postage	Transfer In Code from DM.5130 441	\$	\$ 0.26
1/6/2026	DM.5130 424	Medical Fees	Transfer In Code from DM.5130 441	\$ 0.26	\$
1/6/2026	DM.5130 435	Misc Fees & Expenses	Transfer In Code from DM.5130 441	\$	\$ 295.00
1/6/2026	DM.5130 439	Auto-Supplies & Repair	Transfer In Code from DM.5130 441	\$ 295.00	\$
1/6/2026	DM.5130 441	Auto-Supplies & Repair	Transfer In Code to DM.5130 439	\$	\$ 240.00
1/6/2026	DM.5130 441	Auto-Supplies & Repair	Transfer In Code to DM.5130 435	\$ 240.00	\$
1/6/2026	DM.5130 441	Auto-Supplies & Repair	Transfer In Code to DM.5130 424	\$	\$ 240.00
1/7/2026	A.1628 427	Memberships & Dues	Transfer In Code from A.1628 470	\$	\$ 7,500.00
1/7/2026	A.1628 470	Contract	Transfer In Code to A.1628 427	\$ 7,500.00	\$
1/7/2026	D.5142 410	Supplies	Transfer In Code to D.5142 470	\$	\$ 7,500.00
1/7/2026	D.5142 470	Contract	Transfer In Code from D.5142 410	\$ 7,500.00	\$
1/15/2026	D.5110 410	Supplies	Transfer Out of Code to D.5142 426	\$	\$ 300.00
1/15/2026	D.5142 426	Subscriptions	Transfer Out of Code from D.5110 410	\$ 300.00	\$
1/23/2026	D.3310 210	Furniture/Furnishings	Transfer Out of Code from D.3310 410	\$	\$ 900.00
1/23/2026	D.3310 410	Furniture/Furnishings	Transfer Out of Code from D.3310 410	\$ 900.00	\$ 274.39

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 Assigned Counsel Office

DATE: 2/13/2026

- (a) Purpose of Amendment:
**To add funding from:
New York State Division of Criminal Justice Services Aid to Defense for
Discovery**
- (b) Appropriation Code, Object Code, Full Title and Amount:
A.1170.4213 440 - Legal/Transcript Fees - \$49,545.34
- (c) Revenue Code (with title), and Amount:
A.1170.4213 3047 - DCJS - Aid to Defense Discovery Reform - \$49,545.34

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 Assigned Counsel Office

DATE: 2/13/2026

- (a) Purpose of Amendment:
**To add funding from:
New York State Division of Criminal Justice Services Aid to Defense
Supplemental**
- (b) Appropriation Code, Object Code, Full Title and Amount:
**A.1170.4212 440- Aid to Defense for Supplemental - Legal Transcript/Fees -
\$49,037.33**
- (c) Revenue Code (with title), and Amount:
A.1170.4212 3047 - Aid to Defense Supplemental - \$49,037.33

RESOLUTION REQUEST FORM NO. 5

Request to Apply for a Grant Application and Grant Agreement

DEPARTMENT NAME: Planning

DATE: 2.24.2026

- (a) Purpose of Grant:
To support capital improvements to fish rearing ponds at the Warren County Fish Hatchery under the NBRC Catalyst Program.
- (b) Name of Grantor:
Northern Borders Regional Commission (NBRC)
- (c) Address of Contractor: **Northern Borders Regional Commission James Cleveland Federal Building, Suite 150153 Pleasant Street Concord, NH 03301**
- (d) Grantor's Contact Person and Telephone Number:
Ace Arroyo Data Reporting Specialist 603-369-3001
- (e) Has or Will the Grant Application or Grant Agreement be provided, if so, Please Attach? **Provided to Attorney's Office**
- (f) Effective Date of Grant: **Winter 2026**
- (g) Termination Date of Grant: **NA**
- (h) Total Dollar Amount Involved (not to exceed): **\$289,600**
- (i) Deadline to Submit Grant Application and/or Grant Agreement:
NA
- (j) Is a Budget amendment required? **TBD** If yes, also complete and submit Form No. 7.
- (k) Are the funds to go into a Capital Project or Capital Reserve Project? **TBD** If yes, also complete and submit Form No. 8 or Form No. 9, as applicable.
- (i) Is a Local Share Required? **Yes** If Yes, Where are the Funds? List Budget Code, Object Code, Full Title* and Amount **OR** Capital Project **OR** Capital Reserve Project Number and Title and Amount:
TBD (\$57,920 total local share - \$25,000 in-kind services; \$32,920 cash match, source TBD)
Sample: A.1010 470 Legislative Board – Contract \$xx.xx
Capital Project No. H289.9550 480 – Old Jail Renovations \$xx.xx

*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: Warren County Health Services-Health Education
DATE: February 23, 2026

- (a) **Purpose of Amendment:** To amend the 2026 budget to reflect the addition of the additional funds to be received from Adirondack Health Institute (AHI) as a stipend for attending a United Hospital Fund meeting sponsored by AHI.
- (b) Appropriation Code (with title), Object Code (with title) and Amount:
**A.4018.0040.444 Preventive Program- Health Education-Training/Conference
Expense \$500.00**

Revenue Code (with title), and Amount:

A.4018.0040.1617 Preventive Program-Health Education Revenue \$500.00.

***Note: Health Services received notification from Adirondack Health Institute (AHI) on January 5,2026 in appreciation of Health Services having staff participate in a conference that they sponsored for the United Hospital Fund related to the NYS 1115 Waiver planning process which was to work towards a better path for those who rely on Medicaid, therefore we would be receiving a stipend for our participation and commitment to this work. Health services would request to have our health educators attend training with these funds.**

RESOLUTION REQUEST FORM NO. 7

Request to Amend County Budget*

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

DEPARTMENT NAME: Warren County Health Services
DATE: February 23, 2026

- (a) **Purpose of Amendment:** To amend the 2026 budget to reflect both the Revenue and Expenses related to Department code for WIC (A.4013) to reflect this years's portion of the Infrastructure Grant Balance carried forward from 2025. The Grant is from 10/1/25-9/30/27. We are only amending the budget by \$779.69 this year. It reflects funds to be utilized this year(2026) only.
- (b) Appropriation Code (with title), Object Code (with title) and Amount:

A.4013.423WIC-TelephoneExpense	\$779.69
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Revenue Code (with title), and Amount:

A.4013.4403 WIC-Revenue	\$779.69
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***Note: We were notified by the State for WIC of a General Infrastructure Grant for \$2,613.00 which the term is from October 1, 2025 until September 20, 2027. Listed above is the adjustment needed for the 2026 budget to reflect the balance of \$1306.50 less claimed in 2025 of \$526.81 leaving the balance of \$779.69 to spend this year to 9/30/26. The funds will be utilized to offset Language Line expenses. These expenses have been costly to the agency. This service is utilized by staff to communicate with those clients who speak languages other than English. Currently we have four different languages which need to be interpreted.**

RESOLUTION REQUEST FORM NO. 7***Request to Amend County Budget****

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

DEPARTMENT NAME: SOCIAL SERVICES

DATE: 2/23/26

(a) Purpose of Amendment:

To increase revenues and appropriations in the amount of \$47,422, to reflect the receipt of additional funding from the New York State Office of Temporary & Disability Assistance (NYS OTDA), per 26-LCM-01 for the NYS Shelter Arrears Eviction Forestallment (SAEF) Program, which provides assistance to families facing eviction. Expenses to be reimbursed 100%.

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

A.6010 471 Administration \$47,422

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

A.6010 3610 State Aid Admin \$47,422

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: DPW - Parks, Recreation & Railroad

DATE: 2/24/26

(a) Purpose of Amendment: To Amend Budget for an increase from the Town of Bolton Occ Tax in the amount of \$3,750, \$2,500 was budgeted and the Town provided \$1,250 above the budgeted amount.

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

A 7111.0198.410 - Supplies - \$1,250

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

A 7111.0198.2002 - Bolton Occ Tax \$1,250

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: DPW - Parks, Recreation, & Railroad

DATE: 2/24/26

- (a) Purpose of Amendment: To amend budget for 2026 due to a donation received from The Friends of Up Yonda Farms in the amount of \$5,000

- (b) Appropriation Code (with title), Object Code (with title) and Amount:
A 7111.130 - Salaries - Part Time

- (c) Revenue Code (with title), and Amount:
A 7111.2706 - Donation - Up Yonda Farms

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: DPW

DATE: 2/24/26

- (a) Purpose of Request: Authorizing submission of a grant application to the New York State Department of Transportation for a Transportation Alternatives Program (TAP) funding for the Warren County Bikeway Modernization and Connectivity Project and document the willingness of the County to provide local match funds from a source to be determined and subject to future budgetary appropriation.
- (b) Details: The Department of Public Works (DPW) has submitted a pre-review grant application to the New York State Department of Transportation (NYSDOT) for funding under the Transportation Alternative Program (TAP) to construct new portions of the Warren County Bikeway along Country Club Road (CR 66) and Round Pond Road (CR 17) and upgrade twenty-four (24) Bikeway crossings with various county, town, city and private roads. Comments on the pre-review application have been received from NYSDOT and DPW is incorporating them into the final grant application which is due by March 12, 2026. As part of the application for funding, NYSDOT requires a commitment of local match funds from the project sponsor to help ensure the viability of the project. The total project budget is approximately \$7,371,000 with 80% coming from federal funds (\$5,897,000) and 20% from local match funds (\$1,474,000).

This request is to authorize the Superintendent of Public Works to submit the final TAP grant application for the Bikeway project and for the Board of Supervisors to express its willingness to provide the required local match funds from a source to be determined and subject to future budgetary appropriation.

- (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: DPW

DATE: 2/24/26

- (a) Purpose of Request: To establish road projects for 2026
- (b) The following road projects shall be established by the Treasurer with funding to be transferred from D.5112.8384 280 - 2025 CR#78 13th Lake Road.

D.5112 8387	2026 CR#4 Athol Road	\$225,000.00
8388	2026 CR#4 Mountain Road	\$410,000.00
8389	2026 CR#7 Bay Road	\$485,000.00
8390	2026 CR#10 Horicon Avenue	\$385,000.00
8391	2026 CR#28 Corinth Road	\$790,000.00
8392	2026 CR#46 Atateka Drive	\$285,000.00
8393	2026 CR#46 Potter Brook Road	\$880,000.00
8394	2026 CR#53 East Schroon River Road	\$35,000.00
8395	2026 CR#55 Valentine Pond Road	\$775,000.00
8396	2026 CR#62 Glendale Road	\$265,000.00
8397	2026 CR #68 Landon Hill Road	\$732,000.00

- (c) Previous Resolution Number: NA

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: DPW

DATE: 2/24/26

- (a) Exact Title and Number of Project*: Sagamore Road Retaining Wall, (H401)
Town of Bolton
- (b) Is this a Capital Project? Yes
- (c) Is this a Capital Reserve Project? No
- (d) Amount of Increase (if applicable): \$75,000.00
- (e) Amount of Decrease (if applicable):
- (f) Source of Funding (if Increase) (including name & title of codes, etc.): Transfers-
Capital Projects D.9950 910
- (g) Changes in Funding (if Amendment):
- (h) Purpose of Increase or Decrease or Amendment: To fund right of way,
construction and construction inspection project costs

RESOLUTION REQUEST FORM NO. 20**MISCELLANEOUS**

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

DEPARTMENT NAME: Information Technology

DATE: February 23, 2026

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

- (b) Details:

Information Technology	A.1680 220.1	\$70,000
Sheriff	A.3110 220.1	\$2,000
OES	A.3640 220.1	\$2,500
Public Works Admin-DPW	A.1490 220.1	\$1,770
Waste Management Containment	A.1628 220.1	\$1,306
County Road-Traffic Control	D. 3310 220.1	\$716
County Road-Engineering	D.5020 220.1	\$1,896
County Road-Maintenance of Roads	D.5110 220.1	\$3,454
Road Machinery-Machinery	DM.5130 220.1	\$2,864
Road Machinery-Motor Fuel Farms	DM.5140 220.1	\$590
Parks & Recreation	A.7110 220.1	\$2,864
OFA	A.6772 220.1	\$10,740
	Total	\$100,700

- (c) Previous Resolution Number: N/A

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

* 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: Treasurer

DATE: February 23,2026

- (a) Purpose of Amendment: **To record 2027 Mental Health Office lease per GASB #87**

- (b) Appropriation Code, Object Code, Full Title and Amount: **A.4310 275, Mental Health, Buildings - \$35,414.76**

- (c) Revenue Code (with title), and Amount: **A.4310 5788, Mental Health, Leases - \$35,414.76**

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: Treasurer

DATE: 2/18/2026

- (a) Purpose of Request: **Appropriate \$14,258.50 from GI 909.00 Fund Balance into GI.8197 417 Warren Co. Industrial Park Water/Sewer/Taxes**
- (b) Details: **This money will be used to cover the cost of water/sewer/tax invoice received from Washington County Sewer District # 1**
- (c) Previous Resolution Number: **N/A**
- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount: **GI 909.00 Fund Balance - \$14,258.50**

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: Risk & Safety Committee

DATE: 3/5/26

- (a) Purpose of Request:
Adopting updated Electronic-Wire Transfer and E-Banking Policy; repealing and replacing any prior versions
- (b) Details:
At their February 18, 2026 meeting, The Risk & Safety Committee approved updates to the Electronic-Wire Transfer and E-Banking Policy, previously adopted by R515/2025 - proposed updated policy attached.
- (c) Previous Resolution Number:
R515/2025
- (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

County of Warren, New York
Electronic-Wire Transfers and E-banking Policy

I. PURPOSE

The Board of Supervisors of the County of Warren recognizes the use of various electronic-wire transfers and e-banking transfers as a faster, easier, and more efficient substitute for paper transactions. The purpose of this policy is to provide a framework of procedures, authorized by the Board of Supervisors, in order to ensure proper protocols are followed for all electronic-wire transfers and e-banking transfers in accordance with the Uniform Commercial Code § 4A-201, NYS General Municipal Law Section § 5-a, and NYS General Municipal Law § 10. This policy shall outline what e-banking activities and electronic-wire transfer funds transfers the County may engage in, and the responsibilities of certain individuals in order to establish a segregation of duties.

The policy shall apply to all County officers and employees involved in cash management, banking, accounting, purchasing, payroll, grants administration, treasury operations and information technology supporting functions supporting electronic-wire and e-banking transfers that occur on behalf of the County. The policy shall govern all County financial and banking accounts affecting County funds, whether originated by the County or third parties with County authorization.

II. DEFINITIONS

Accounts Payable: The short-term, current liability representing money a business owes to vendors or suppliers for goods or services purchased on credit.

Authorization Controls: Security measures, policies, and technological protocols that dictate what authenticated users (customers or employees) are permitted to do, limiting access to sensitive data and, or authorizing specific actions like transfers.

Authorized Transfer: A financial transaction that is permitted by the County through a pre-approved agreement or a specific instruction.

Automated Clearing House (ACH): A secure, batch-processed U.S. electronic network for financial transactions.

Bad Checks: Checks issued against a bank account which has insufficient funds.

Bank Account: A contractual arrangement with a bank whereby an entity and/or individual may deposit or withdraw money.

Bank Account Number: A unique string of digits that identifies a specific bank account within a financial institution.

Bank Account Transfer: An electronic movement of funds from one bank account to another, either within the same banking institution or between different banks.

Bank Account Validation: A financial process that verifies the status, ownership, and authenticity of banking and financial account information.

Bank Disbursements: The authorized transfer or payout of funds from a company or individual's account to a recipient, such as a vendor, employee, or borrower.

Bank Routing Numbers (ABA Routing Transit Number): A unique, nine-digit code that identifies a specific U.S.

financial institution for processing electronic and paper transactions, acting as a digital address for banks to ensure funds go to the right place.

Banking Call Back Provision: A banking contractual clause allowing a financial institution to recover previously paid funds under specific circumstances triggered by financial restatements, employee misconduct or cyber threat activity. Also commonly called a “Clawback Provision.”

Banking Institution: A financial institution defined by the banking law or a national banking association located and authorized to do business in New York State.

Banking LockBox: A specialized service where a bank maintains a dedicated post office box to receive, process, and deposit customer payments directly into a business' account. This service accelerates cash flow by minimizing mail and processing delays, improves accuracy, and reduces manual, in-house, accounts-receivable administrative tasks.

Banking Receipts: An official, document-based record acknowledging a completed financial transaction between a customer and a bank, such as deposits, withdrawals, or loan payments.

Board of Supervisors: The Board of Supervisors of the County of Warren.

Bond Payments: The regular interest payments and the final principal repayment made by an issuer (government or corporation) to an investor. These fixed-income payments are typically made on a semi-annual basis, with the total investment returned upon maturity.

Business to Business (B2B) Transactions: Financial transactions, services and credit arrangements occurring between companies.

Business Email Compromise (BEC): Individuals impersonating representatives of a known vendor via email to commit fraud.

Cash Custodian: A designated person or entity responsible for the physical safekeeping, control, and authorized disbursement of cash assets and trust funds.

Cash Management Technology: Digital solutions, software and tools that automate and optimize an organization's cash flow, including the collection, disbursement and reconciliation of funds.

Cash Transfer Application: A direct payment of money—in physical currency or e-cash—provided to individuals or households by governments, organizations, or private donors to meet basic needs.

Centralized Collection Processing: A specialized unit that handles the billing, collection and management of delinquent or outstanding debts on behalf of multiple agencies, departments or business units.

Check Fraud: A financial crime involving the illegal use of paper or electronic checks to unlawfully acquire funds, goods, or services.

Check Image: An electronic or digital image of the front and back of an original paper check.

Contract: A legally enforceable agreement between two or more parties.

County: The County of Warren, New York.

County Auditor: Established per NYS CLS County § 600. The position created by the Board of Supervisors has

responsibility of auditing all claims, accounts, and demands which are made by law and which would otherwise be audited by the Board of Supervisors.

County Financial System: The entirety of the financial systems for the County of Warren, NY.

County Purchasing Agent: Established per NYS CLS County §625. The position appointed by the Board of Supervisors for the term for which the membership of such board was elected, authorized by NYS CLS County 600 and Warren County Board Resolution No. 193 of 1968. The Purchasing Agent and designated Purchasing staff shall review and approve Purchase Orders, and ensure compliance with the County Purchasing Policy as well as State and Federal procurement laws, rules and regulations when applicable.

County Treasurer: Established per NYS CLS County # 550. The County Treasurer is the county's Chief Fiscal Officer, responsible for receiving, safeguarding, managing, and disbursing county funds. The Treasurer maintains accurate accounts of all receipts and expenditures, remits required monies to the State, reports financial activity to appropriate local and state officials, and performs other fiscal duties as required by law or requested by the County's Board of Supervisors, ensuring the proper custody and management of public funds.

Dedicated Secure Computer: A computer system isolated for designated tasks such as financial management, crypto currency or handling sensitive data to minimize the attack potential by outside parties by avoiding daily browsing, email or software installations.

Demand Deposit Account (DDA): A bank account allowing immediate, on-demand withdrawal of funds without prior notice or penalties, primarily used for daily transactions.

Department Head: Each elected and appointed County officer responsible for the administration of their respective departments, agencies and offices which collectively constitute the structure of the County's governmental operations.

Department Head Designee: A County employee with statutory authority or designated by the Department Head to act on their behalf.

Direct Deposit: An electronic payment method that transactions funds directly into a bank account eliminating the need for physical checks.

Electronic Banking (E-banking): The use of electronic technology to conduct banking transactions online.

Electronic Funds Transfer (EFT) Services: Computer based transactions that move money electronically between accounts.

Electronic Signature (e-signature): A digital symbol, sound, or process attached to an electronic record, showing a person's intent to agree to its terms, serving as a legally binding equivalent to a handwritten signature for digital transactions.

Encryption: The process of encoding data to prevent unauthorized access.

Front End Access: The client side, user-facing interface of a computer application.

Fund Release Authority: A formal, documented authorization – such as a notice, form or “Special Allotment Release Order (SARO)” or “Notice of Cash Allocation (NCA)” both of which are used in public finance – that permits the transfer, disbursement, or expenditure of funds from a restricted account, budget or trust to a recipient, entity, or for a specific person.

Governmental Accounting Standards Board (GASB): The source of generally accepted accounting principles (GAAP) used by state and local governments in the United States.

Generally Accepted Accounting Principles (GAAP): The standardized, authoritative set of rules, conventions, and procedures for financial reporting in the United States, established by the Financial Accounting Standards Board (FASB).

General Allotment Release Order (GARO): A comprehensive document issued by the Department of Budget and Management (DBM) authorizing all national government agencies to incur obligations for common, routine expenditures within a specified period without needing special clearance.

General Ledger: The core system for organizing a company's financial history, acting as a central record that collects and summarizes every transaction into specific accounts.

Independent Contractors: A self-employed individual or business hired to perform specific tasks for another company or person, controlling how, when, and where they work.

Internal Controls: Policies, procedures and mechanisms used to safeguard assets, prevent and detect fraud and errors, and ensure accuracy and reliability of financial reporting to maintain integrity of the County's accounting and banking systems and promote operational efficiency.

Directive Controls: Internal controls that provide guidance to help achieve the desired objectives of a department and outline responsibilities of individuals and their fiduciary duties outlined within their job description or by policy adopted by the Board of Supervisors.

Preventative Controls: Internal controls that are loss prevention tools to deter the occurrence of errors or other undesirable events using a segregation of duties.

Detective Controls: Internal controls that identify issues on a timely basis when they occur using financial reconciliation, budget or benchmark techniques.

Corrective Controls: Internal controls that identify flaws in processes to determine actions needed to correct identified problems.

Journal Entries: A formal, chronological record of a business transaction in an organization's accounting system.

Key Logger (short for keystroke logger): A type of surveillance technology designed to record (log) the keys pressed on a keyboard.

Malware (malicious software): An umbrella term for any software specifically designed to damage, disrupt, spy on, or gain unauthorized access to computer systems, networks, and mobile devices

Magnetic Ink Character Recognition (MICR): A character-recognition technology used primarily by the banking industry to streamline, process, and clear checks and other documents.

Multi-factor Authentication (MFA): A security system that requires more than one type of proof to verify a user's identity, making it significantly harder for unauthorized access than a password alone.

National Automated Clearing House Association (NACHA): A national association that governs and manages the ACH network and serves as the backbone for the electronic movement of money and data.

Notice of Cash Allocation (NCA): An authorization document issued periodically – usually quarterly by the Department of Budget and Management (DBM) to government agencies, departments, or operating units allowing agencies to pay their operating requirements, goods and services.

Officer: An individual given the title of Officer for the County of Warren.

Online Banking: A digital service allowing customers to securely manage accounts and perform financial transactions.

Originating Depository Financial Institution (ODFI): A bank or financial institution that initiates Automated Clearing House (ACH) transfers, acting as the entry point for electronic payments into the ACH network. ODFIs receive instructions from originators (businesses/entities), ensure compliance with NACHA rules, and process credit or debit entries.

Outsourced Services: An external third-party provider contracted for specific tasks, operations, or functions that could otherwise be done internally, allowing cost reduction in processes or specialized skills.

Payee Information: The identifying details for a person or entity receiving payment, including their name, address, email, FEIN, and bank details – routing/account numbers needed to receive funds from another party.

Payee Portal: a secure, online, self-service platform that enables vendors, contractors, or recipients (payees) to manage their own financial data, update bank information for electronic funds transfer (EFT), view payment history, and submit tax documentation.

Payment Backup Package: The documents required for the submission of a voucher for payment.

Payment Management: Access to view, track, and reconcile payments including invoice status, from a central interface.

Pharming: The fraudulent practice of directing internet users to a bogus website that mimics the appearance of a legitimate one, in order to obtain personal information such as passwords, account numbers, etc.

Phishing and Email Scams: Emails designed to look legitimate to steal credentials or financial information.

Positive Pay System: A bank fraud prevention service where a company sends its bank a list of issued checks (check number, amount, date, payee) electronically, and the bank matches this "issued file" against checks presented for payment, flagging any discrepancies (like altered amounts or forged numbers) for the company to review and approve/reject before they clear, stopping fraud like counterfeit or altered checks.

Provider: A government, non-profit, or private entity including agencies, organizations, or licensed professionals that deliver support to individuals, families, and communities to enhance well-being, safety, and self-sufficiency.

Public Deposits: The deposit of public funds in a bank or trust company which are available for all uses generally permitted by the bank or trust company to the depositing local government for funds collected under the bank's or trust company's account agreement or policies.

Public Funds: Financial resources generated, collected, and managed by government bodies (federal, state, or local) through taxation, fees, or bonds.

Purchasing Policy: The policies and procedures adopted by the Board of Supervisors governing the purchase of goods and services for the County.

Remote Deposit Capture (RDC): A service providing businesses with the opportunity to deposit checks electronically from their office or home by scanning them.

Secure Information Submission: A secure method for providing sensitive banking information for electronic fund transfers (EFT).

Security Procedures: A procedure established by agreement between the County and a financial banking institution or trust company for the purpose of (a) verifying that a payment order or communication amending or canceling a payment order is that of the County, or (b) detecting error in the transmission or the content of the payment order or communication. Examples include the use of computer algorithms or other codes, identifying words or numbers, encryption, callback procedures, multifactor authentication, or other similar security devices.

Segregation of Duties: An internal control practice that divides financial responsibilities amongst different people to assist in identifying and mitigating fraud and errors.

Social Engineering: The psychological manipulation of people into performing actions or divulging confidential information, exploiting human trust rather than technical vulnerabilities.

Special Allotment Release Order (SARO): A specific authority issued by the Department of Budget and Management (DBM) to government agencies, permitting them to incur obligations for authorized programs, projects or activities not covered by the General Allotment Release Order (GARO).

Token Keys: A token is a physical device that provides a key code you enter when logging into an online banking account.

Transaction Reversal: The cancellation of a pending or completed payment, where funds are returned to an account from which they were taken.

Trust Company: A trust company as defined by the banking law and located and authorized to do business in New York.

Unauthorized Financial Transfer: A transaction from initiated by someone else without permission or authority, from which the business receives no benefit.

Vendor: An individual or company that provides goods and/or services to the County in accordance with the County's Purchasing Policy.

Vendor Record Maintenance: The update of vendor information by the County Purchasing Department.

Wire Fraud: A federal crime (18 U.S.C. §1343) involving the use of interstate electronic communications—including phone, email, internet, or wire transfer—to knowingly devise or participate in a scheme to defraud someone of money or property.

Wire Fraud Statute: 18 U.S.C. § 1343, a federal law criminalizing schemes to defraud using interstate electronic communications (phone, internet, email) for financial gain, requiring a scheme to defraud, intent to do so, and use of interstate wires in furtherance, carrying penalties up to 20 years imprisonment, hefty fines, or both, with harsher penalties for financial institution fraud

Wire Transfer: A method of electronic funds transfer from one person or entity to another. A wire transfer can be made from one bank account to another bank account, or through a transfer of cash at a cash office.

III. POLICY

The NYS Comptroller identifies interrelated elements of an internal control framework the County hereby adopts to manage its electronic-wire and e-banking financial systems by establishing:

- Separation of control responsibilities for financial integrity in its financial processes to include directive, preventative, detective and corrective controls;
- Monthly risk assessments using tools established by the NYS Comptroller to manage the integrity of the County's financial systems with reports to the Finance Committee;
- Financial policies and procedures for the management of the County's financial transactions shall be supervised by the County Treasurer in partnership with the Finance Committee Chairperson, the Risk and Safety Committee, and the Chairperson of the Board of Supervisors; and
- Methods to monitor the effectiveness of control procedures of County financial transactions in partnership with the County's banking and financial institutions.

A. County Banking and Financial Agreements:

All electronic-wire and e-banking transaction agreements and their relationships must be approved by the County Board of Supervisors. The Chairperson of the County Board of Supervisors shall be authorized to execute all such agreements with the County's banking and financial institutions for the purpose of electronic-wire transfer and e-banking in a form approved by the County Attorney. In accordance with General Municipal Law § 5-a, the agreements must contain procedures for electronic or wire transfers and e-banking, identify the accounts from which such transfers may be made, specify the officers authorized to initiate the transfers, and implement security procedures for approved transfers as defined by Section 4-A-201 of the Uniform Commercial Code.

B. County Authorizations for Electronic-Wire and E-banking Transfers:

The Board of Supervisors authorizes the County Treasurer; County Clerk; District Attorney; Commissioner of Social Services; and Warren County Sheriff to engage in electronic-wire and e-banking transfers in accordance with all applicable laws and regulations including Uniform Commercial Code § 4A-201, NYS General Municipal Law Section § 5-a, and NYS General Municipal Law § 10 transfers in conformity with the guidelines established by this policy for expenditures approved by the Board of Supervisors and federal and state mandated e-banking transfers.

IV. ROLES AND RESPONSIBILITIES

To the ensure the integrity of the County's electronic-wire and e-banking transfers, there shall be a segregation of duties for the financial and banking transfers conducted on behalf of County operations to include, but not be limited to the following:

A. Board of Supervisors

The County Board of Supervisors shall be responsible for authorizing contractual relationships with County banking and financial institutions and the essential terms of those agreements.

B. Board of Supervisors Finance Chairperson

This policy adopted by the County Board of Supervisors designates the Finance Committee Chairperson, in

partnership with the County Treasurer and Risk and Safety Committee, as the primary officer for the administration of this policy subject to audit by the County's external and internal auditors and oversight by the Board of Supervisors.

C. County Attorney

The County Attorney shall be responsible for generating the County's contractual documents and negotiating their terms and conditions on behalf of the County. The County Attorney shall also be responsible for obtaining signatures for the execution of the County's contractual agreements prior to the commencement of any services provided.

D. County Auditor

The County Auditor's Office must approve all invoices or obligations governed by County Law 600 prior to being paid electronically. After an electronic payment has been made the County Auditor or their designee shall verify the amount(s) paid electronically match the amount(s) approved in the County Financial System. The County Auditor has the authority to reject any invoice or obligation that does not adhere to all applicable County Policies, Local Laws and generally accepted auditing principles and/or has not been approved by the Department.

E. County Departments

County Department Heads shall be fiscally responsible for the budgets under their control and approve expenditures for goods and services rendered as they pertain to their department.

In addition to these specific fiscal responsibilities, each of the following departments have special fiduciary responsibilities that are material to the federal and state relationships they maintain on behalf of the County as follows:

1. County Clerk
2. Warren County Sheriff
3. Warren County District Attorney
4. Warren County Treasurer
5. Commissioner of Social Services

F. County Department of Human Resources

The County Department of Human Resources shall be responsible for the entirety of the wages, and benefits determinations on behalf of the employees of the County of Warren in accordance with the Board of Supervisors approved collective bargaining agreements and other employment-related resolutions. The County Director of Human Resources shall direct the County Treasurer's Office in the payment of employee wages, and benefits transfers including e-banking transfers in accordance with the power and responsibility vested in it by the Board of Supervisors and federal and state laws. The Department of Human Resources shall be the final determination of the payment of County wages, and benefits for employees of the County.

G. County Department of Information Technology

The County Department of Information Technology shall be responsible for the installation and management of the County's data systems in accordance with the Computer Use Policy. Information Technology shall

ensure the security and integrity of computers prescribed by this policy for the sole purpose of Electronic-Wire and E-banking transfers.

The County Department of Information Technology shall be granted authority to administer users and computers used for accessing electronic-wire and e-banking including the immediate termination of users and computers in the event of a breach of this policy and/or the County's Computer Use Policy.

Front end access to electronic-wire and e-banking systems shall be limited to designated computers. Users shall use a unique username for the sole purpose of accessing designated computers. Information Technology shall limit access to designated computers to only the unique user names that need such access.

Access to designated computers shall be granted only after written notification from a Department Head to the Director of Information Technology or their designee, identifying the employee and the computer needed. The number of users assigned to designated computers shall be limited to the minimum number of employees necessary to perform the assigned financial duties.

At no time whatsoever, shall mobile and/or remote access be granted or used by any County employee for the County's electronic-wire and e-banking systems.

H. County External Auditors

The County shall employ the services of an external auditor who shall be responsible for annually reviewing County banking and financial transactions for each calendar year and identifying issues in the accounts, protocols and transfers. The external auditors shall work with the County Finance Committee Chairperson and the County Treasurer to present their audit findings and work with the Board of Supervisors to mitigate risk issues identified in the course of that audit.

I. County Purchasing Department

The County Purchasing Department shall have the sole responsibility for establishing and maintaining all vendor records for the County's financial management system including establishing vendors with which the County does business, certifying the information provided from the vendors is correct, and managing any changes made to vendor information within the County's financial management system including contact and e-banking information. No other department and/or individual within the County may change a vendor's information.

J. County Self-Insurance Department

The County Self-Insurance Department shall be responsible for the fiscal management of the County's self-insurance program and shall direct the Treasurer in e-banking transfers related to workers compensation and NYS Disability programs in accordance with the power and responsibility vested in it by the Board of Supervisors and federal and state laws.

K. County Treasurer

The County Treasurer is elected as the County's Chief Fiscal Officer and has responsibility for administering this policy on behalf of the Board of Supervisors. The County Treasurer shall ensure the segregation of financial duties within their department designating authorized users; establishing internal procedures in partnership with the County Finance Committee Chairperson and County Risk and Safety Committee; ensuring compliance and training with federal and state recognized and mandated generally accepted accounting principles; overseeing banking and financial relationships; and assisting in the identification and mitigation of risks associated with the County's electronic-wire and e-banking relationships.

L. Risk and Safety Committee

The County Risk and Safety Committee shall have responsibility for supporting the County's electronic-wire and e-banking financial management system through the development and implementation of policies and protocols in accordance with the County's Property and Casualty Risk Management Program. The Risk and Safety Committee shall partner with the County Treasurer, County Auditor, and County Purchasing Agent to monitor the County's financial risk management program and report its findings to the Finance Committee and Board of Supervisors on a monthly basis.

V. SCOPE

The County recognizes that the security is of the utmost importance in managing the integrity of its banking and financial transfers. In accordance with this policy, information in the specific processes associated with electronic-wire and e-banking shall be deemed privileged and confidential. County electronic-wire and e-banking transfers may be used for, but not limited, to the following:

- A. Cash Receipts Including the Electronic Depositing of Checks**
- B. Cash Disbursements Including Preauthorized Debit Payments, ACH Vendor Payments, EFT Wire Transfers, Electronic Federal Tax Payments, and Electronic NYS Tax Payments and NYS Retirement Payments**
- C. Bank Accounts and Bank Reconciliation Procedures Including E-banking services**
- D. Bank Receivables**
- E. Procurement**
- F. Payroll**
- G. Independent Contractors**
- H. Outsourced Services**
- I. Lockboxes**
- J. Accepting Credit and Debit Cards**
- K. Accepting Payments Via a County Website**

VI. PROCEDURES

County electronic-wire and e-banking activities shall comply with applicable federal and state laws and regulations as set forth by the Uniform Commercial Code § 4A-201, NYS General Municipal Law Section § 5-a, and NYS General Municipal Law § 10. The County shall:

1. institute internal controls that ensure authorization, validity, accuracy, completeness and the proper recording of transfers with appropriate segregation of duties and audit trails.
2. proactively support risk management initiatives to assist in mitigating operational, cybersecurity, fraud and liquidity risk associated with electronic-wire and e-banking transfers.
3. obtain and provide written documentation for all County electronic-wire and e-banking transfers including documentation sufficient to evidence purpose, authority, amount, beneficiary, and multi-authorized approvals PRIOR to any such transaction taking place; AND
4. ensure "Least Privilege Access" to limit to the minimum segregated limited system access to perform assigned duties.

VII. VENDOR AND PAYEE MANAGEMENT

The County's Vendor Management shall be entrusted to the County's Purchasing Department. Prior to any electronic-wire and e-banking transfers, the County Purchasing Department shall ensure the following:

A. Vendor Onboarding:

Prior to any electronic-wire and e-banking transaction taking place with County funds, vendors and/or other payees shall complete a standardized enrollment form providing their legal name, tax identification number, remittance address, bank account information and the name of one person authorized to change the Vendor's bank account information. This information shall be validated through independent written verification including, but not limited to bank acknowledgements or voided checks.

B. Changes to Payee Information:

Any requested change in a vendor's payee information shall require the request be made in written form on the County's Purchasing Department Form (Attachment A) AND on company letterhead executed by a known, designated company employee and verified through an independent call back to a known company number and an approval by a company supervisor not involved in the requested change.

C. Employee Direct Deposit:

Payroll or self-insurance direct deposit enrollments and changes shall follow controls established by the Department of Human Resources or the Self-insurance Department as may be applicable for those types of payments.

VIII. GENERIC PROCEDURES FOR ELECTRONIC FUNDS TRANSFERS

The following County generic procedures shall be put into place for electronic-wire and e-banking transfers:

A. Permissible Use:

Electronic-wire and e-banking transfers may be utilized for County vendor payments; employee payroll and reimbursements; debt service; intergovernmental transfers; grants and aid; and other payments as may be authorized by this policy.

B. Initiation:

Department Heads and/or their designees shall be responsible for the preparation of the payment backup, including the invoice or obligation, accounting code, and approved payee details.. The payment backup package must evidence the lawful appropriation, encumbrance, and compliance with County policies. Departments shall be responsible for verifying budget availability prior to submitting payment requests. **All requests for payment for product and/or service rendered to the County must be made and submitted by the Department within thirty (30) days receipt of the vendor's invoice provided all County protocols have been met, or reference is made to an Emergency transaction as described below.**

C. Approval and Dual Authorization:

All County electronic-wire, ACH and e-banking transfers shall require dual authorization within the banking platform by two (2) authorized employees and/or officials who shall be given separate security credentials for the authorization. The County Treasurer shall be responsible for determining the authorized employees and/or officials for these transfers.

D. Release:

Following the approvals mandated by this policy, the County Treasurer and/or their designee with fund release authority separate and distinct from the County Treasurer initiator shall transmit the electronic-wire and/or e-banking funds through the banking system using bank and/or financial institution multi-factor authentication procedures.

E. Pre-Note and Micro-deposits:

First-time electronic-wire and e-banking paid payees shall use pre-note entries or micro-deposits when feasible before a first regular payment is made to that vendor. This same procedure shall also be utilized when a payee's banking details are changed and/or updated.

F. Recurring Payments:

Recurring electronic-wire and e-banking transfers must be re-validated at least annually or as changes occur, with reapproval and confirmation of banking details, routing numbers and purpose.

G. Reversals and Reclamations:

Electronic-wire and e-banking returns, reversals, and payroll reclamations shall be processed consistent with bank and financial institution procedures within their respective timelines. The County Treasurer shall provide written documentation outlining the cause, corrective action taken and be responsible for notifying the appropriate parties. This information shall be updated monthly and provided to the County Finance Chairperson and Risk and Safety Committee.

H. Emergency Transactions:

In exigent circumstances, the Board of Supervisors may authorize an expedited electronic-wire and e-banking transfer consistent with the protocols established by this policy and the emergency exemption under Section III(C)(1) of the Purchasing Policy. Any exigent circumstances material to electronic-wire and e-banking transfers must be reported to the County Finance Committee and Board of Supervisors within thirty (30) days of occurrence.

IX. TRAINING AND AWARENESS

County employees who have fiduciary duties assigned within this policy shall complete and certify they are in compliance with the **County's Computer Use Policy** and its **Red Flags Identity Theft Prevention Policy** upon hire before being given data access and annually thereafter for continuing access of the County's financial systems. This policy, the **County's Computer Use** and **Red Flags Identity Theft Prevention Policy** shall be prominently available to those employees for ease of reference and accountability.

X. COMPLIANCE

Compliance to this policy and its internal protocols are mandatory. Violations may result in disciplinary action, revocation of data access, recovery actions and/or an immediate referral to law enforcement or other authorities as may be deemed appropriate by the Board of Supervisors. All activities associated with this policy shall comply with the federal and state law for generally accepted accounting principles including bank and financial transfers subject to sanctions and/or money laundering; tax reporting and withholding obligations and IRS reporting. The County Treasurer shall monitor and report any changes in electronic-wire and e-banking guidelines and standards provided by the NYS Comptroller to the Board of Supervisors Finance Chairperson. No change to the County's electronic-wire and e-banking practices may be made without the express permission of the Board of Supervisors after a review by the County Risk and Safety Committee and

the Finance Committee.

XI. MONITORING, REPORTING AND REVIEW

The County Treasurer shall be responsible for implementing and maintaining generally accepted accounting principles in the monitoring, reporting and review of the County's electronic-wire and e-banking processes. The County shall utilize the internal controls prescribed by the NYS Comptroller and federal and state generally accepted accounting principles. The following generally accepted protocols shall be followed for the compliance associated with this policy:

- A. **Monthly Reporting:** The County Treasurer's Office shall include electronic-wire, ACH and e-banking volumes, exceptions including but not limited to: policy deviations, bank errors, returns and security incidents), fraud attempts and control enhancements in their monthly Financial Report to the Finance Committee. Any significant concerns shall be immediately escalated to the Finance Chairperson and the Risk and Safety Committee for further action.
- B. **Periodic Review:** This policy shall be reviewed and updated as needed by the County Risk and Safety Committee, Personnel and Higher Education Committee and Board of Supervisors as changes may be made to generally accepted accounting protocols put forth by the NYS Comptroller, but at least on an annual basis.
- C. **Internal Event Notifications:** In the event of a suspected unlawful activity, loss identification of a significant control weakness and/or a security or cyber breach to the County's financial management systems. County staff shall be educated to immediately notify the Department of Information Technology. The Director of Information Technology shall assess the security breach and immediately shut down the County's financial management systems until such time as the County's financial system integrity is ensured. The Director of Information Technology shall inform the County Administrator, County Treasurer, County Auditor, County Purchasing Agent, and County Attorney of the security breach as information is available. The County Finance Chairperson and the Chairperson of the Board of Supervisors shall also be informed of the suspected unlawful activity.

The County Treasurer shall partner with the County's financial and/or banking institution, County Purchasing Agent, County Auditor and the Department Head working with the Vendor to identify and mitigate the suspected unlawful activity reporting the risk mitigation efforts to the County Finance Chairperson, County Chairperson of the Board of Supervisors, and Risk and Safety Committee.

- D. **External Event Notifications:** In the event of a suspected unlawful activity, loss identification of a significant control weakness and/or a security or cyber breach to the County's financial management systems from an external party and/or law enforcement agency, the County official apprised of the system security issue shall immediately notify the Department of Information Technology. The Director of Information Technology shall immediately shut down the County's financial management systems until such time system integrity is ensured. The Director of Information Technology shall inform the County Administrator, County Treasurer, County Auditor, County Purchasing Agent, and County Attorney of the security breach as information is available. The County Finance Chairperson and the Chairperson of the Board of Supervisors shall also be informed of the suspected unlawful activity

The County Treasurer shall partner with the County's financial and/or banking institution, County Purchasing Agent, County Auditor and the Department Head working with the Vendor to identify and mitigate the suspected unlawful activity reporting the risk mitigation efforts to the County Finance Chairperson, County Chairperson of the Board of Supervisors and Risk and Safety Committee.

XII. CONTINGENCIES AND SPECIAL CONTROLS

Department Heads shall have an immediate responsibility to inform the County Board of Supervisors, Finance Chairperson, County Administrator and County Attorney for any deviation from the policy and protocols associated with this policy.

The following contingencies and special controls shall be in effect for this policy and its electronic-wire and e-banking transaction protocols:

- A. **New Banking Services:** The adoption of any new electronic-wire and e-banking services must be approved by the Board of Supervisors.
- B. **Third Party Platforms:** Any use of third party payment platforms must be approved by the Director of Information Technology, County Treasurer and County Attorney and include contractual security obligations and be able to integrate with County financial management systems.

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: Risk & Safety Committee

DATE: 3/5/2026

- (a) Purpose of Request: **To approve updated "Warren County Fiscal Approval Authority Management Policy"**
- (b) Details: **To update wording in section C number 4 as approved by the Risk and Safety Committee at the March 4, 2026 meeting (see attached)**
- (c) Previous Resolution Number: **197 of 2025**
- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount: **None.**

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

* as listed in budget and LOGOS

Fiscal Approval Authority Management Policy

A. PURPOSE:

The purpose of this policy is to establish financial management approval authority for the County's departmental fiscal operations to enhance accountability and ensure fiscal compliance with the purchasing of County products and services in accordance with New York State General Municipal Law, the County Purchasing Policy, and generally accepted accounting and auditing principles.

B. DEFINITIONS:

County Ethics Legislation: Local Law No. 2 of 2022 entitled "A Local Law Amending and updating Local Law No. 6 of 2021," "A Local Law Amending and Updating Local Law No. 5 of 2021," "A Local Law Amending and Updating Local Law No. 6 of 2014," Warren County Ethics and Disclosure Law."

County Purchasing Policy: The policy approved by the County Board of Supervisors which governs the procurement of all goods and services in accordance with New York State General Municipal Law, and generally accepted accounting and auditing principles

Department Head: County officers or employees given the supervisory title of Department Head.

Department Head Designee: A County employee with statutory authority or designated by the Department Head to act on their behalf.

Employee: A person employed by the County of Warren on a full-time, part-time, less than part-time, per diem or seasonal basis/temporary, and includes volunteers and interns, whether paid or unpaid.

Employer: The County of Warren ("County").

Invoice Batch: A group of invoices processed together to streamline billing and payment processes.

Journal Transfer: A request to move funds between established financial accounts.

New World Fiscal Program: A financial and administrative management software program used by the County for funding accounting, budgeting and fiscal management.

New World Approval Authority: Authority granted to Department Head and Department Head Designee to initiate and approve purchase orders; vouchers and invoice batches; and journal transfers in accordance with County fiscal budgetary standards.

Purchase Order: A request for the purchase of a good or service outlining the details including agreed upon pricing, quantities and qualities.

Supervisor: A person within employer's organization who has the authority to direct and control the work performance of an employee, or who has authority to take corrective action regarding the violation of a law, rule or regulation to which an employee submits written notice.

C. PROCEDURES:

1. County purchasing shall be governed by the fiscal requirements of New York State General Municipal Laws and the New York State Comptroller's recommendations for fiscal operations for government.
2. Department Heads shall be fiscally responsible for the annual revenues and expenditures granted to them via the County budget process.
3. Only Department Heads and/or their Department Head Designees may approve departmental expenses including goods and/or services in accordance with federal and state regulatory requirements, the County's Purchasing Policy and generally accepted accounting and auditing principles.
4. A Department Head's request to assign a Department Head Designee under their supervision with New World Fiscal Approval Authority for expenditures, budgeting and fiscal management must be made in writing in advance to the County ~~Treasurer's Office~~Department of Information Technology and County Auditor.
5. An employee given the authority to approve departmental fiscal operations may not approve their own expenditures and that of any other employee outlined within the County's Ethics legislation that may give rise to violations of the County's Ethics laws.
6. Department Heads shall maintain executive authority for the County Budget approval process including journal transfer requests and the purchase of goods and services outlined within the County Purchasing Policy.
7. In the absence of a Department Head and Department Head Designee, the County Administrator or their Designee shall have the authority to approve purchases and expenditures for that department.

D. POLICY VIOLATIONS:

Department Heads shall be responsible for their adherence to this policy and any employees given the authority to approve expenditures on their behalf. Violations of the protocols established by this policy may result in the non-payment of department expenditures.

E. EFFECTIVE DATE:

This policy to be effective upon approval by Warren County Board of Supervisors and all prior policies are hereby rescinded and replaced.

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: Risk & Safety Committee

DATE: 3/5/26

- (a) Purpose of Request: **Resolution directing the Risk & Safety Committee to prepare all necessary County finance policies and internal procedures as part of the County's Risk & Safety Manual**
- (b) Details: **The Chair of Finance Committee seeks the Risk & Safety Committee to prepare all necessary County finance policies and internal procedures**
- (c) Previous Resolution Number: **N/A**
- (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

AGENDA

MARCH 5, 2026

Committee Members: *Runyon, Crocitto, Driscoll, Etu, Maday, Turner, Conover- 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) Notice of Intent to Fill Tracking Report - provided for informational purposes
 - 2) **Referral from the Economic Growth & Development Committee (Chaired by Supervisor Wild):**
Workforce Development (Liza Ochsendorf, Director) -
Request to authorize a temporary compensation in the amount of \$500 per quarter (*total amount not to exceed \$5,000*) to a Senior Employment & Training Counselor to support data analysis goals through June 2028, so long as funding remains available.
 - 3) **Referrals from the Support Services Committee (Chaired by Supervisor Gilligan):**
Information Technology (Mike Colvin, Director) -
 - A) Request to amend the Table of Organization and Salary Schedule to create the new position of Telecommunications Analyst - Per Diem, \$45.36/hr and delete the position of Telecommunications Analyst Full-Time, effective March 23, 2026.
 - B) Request to amend the Table of Organization and Salary Schedule to create the new position of Computer Help Desk Tech II #6, *Base Salary \$66,386* and delete the position of Telecommunications Analyst Full-Time, effective March 23, 2026.
 - 4) **Requests/Items not Referred by Alternate Standing Committees:**
 - A) Request to appoint Patricia Belden as Director of Public Health/Patient Services, *Annual Salary \$134,691*, effective April 4, 2026.
 - B) Request to re-appoint Jacqueline Figueroa as Director of Human Resources for a six year term commencing on April 28, 2026 and extending through April 27, 2032.
 - C) Insurance Reserve Payment Report as of January 31, 2026: Report enclosed.
 - D) Request to appoint members of the Board of Ethics for term commencing January 1, 2026 and terminating December 31, 2026.
 - 5) **Personnel/Litigation Matters:**
Discussion Items:
 - A) Request for a motion to enter an executive session, per Public Officers Law §105(1)(f), to engage in discussions of matter leading to the employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person.
 - B) Request for a motion to enter an executive session, per Public Officers Law §105(1)(d), to engage in discussions of proposed, pending and current litigation and to provide attorney-client communications per Public Officers Law §108(3), concerning one or more of the matters listed below which shall be identified at the time of the meeting:
 1. **Lawuits Without Insurance Coverage:**
 - a) Joshua Rouse v. Berkshire Farms Center for Youth, et al, Warren County Index No. EF2021-69346, filed August 10, 2021. Discovery ongoing. Plaintiff's deposition completed August 26, 2025. County employee depositions and co-defendant depositions being scheduled through Winter 2026.
 - b) Kathleen Innes v. Warren County and Correctional Medical Care, NDNY 1:22-cv-00641-BKS-TWD, filed June 15, 2022. Discovery completed. Summary judgment motions fully submitted on May 15, 2025. Summary Judgment Decision and Order issued February 23, 2026. Motion granted in part and denied in part. Court to schedule trial date for lawsuit.
 - c) Estate of Ann Alice Hennessey v. County of Warren & Christine Norton, as County Treasurer, NDNY 1:24-cv-314-AMN-CFH, filed March 6, 2024.
 - Alleging violations of federal constitutional rights under 5th Amendment, 8th Amendment, and 14th Amendment, as well as section 1983 claims for deprivation of civil rights, and State law claim for unjust enrichment.
 - March 22, 2024: Insurance Coverage Denied through Travelers-claims made.

CONTINUED

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: Workforce Development

DATE: February 24, 2026

- (a) Purpose of Request:
To provide a senior Employment & Training Counselor with a temporary stipend of \$500 per quarter to support data analysis goals through June, 2028 and for a total investment of \$5000, as long as funding is available.
- (b) Details:
With over 25 years experience and exceptional data entry, this Employment Counselor is the most knowledgeable with the required NYSDOL database, the reports, and analyzing trends and errors. This is a more economical way to support the corrective action plan to improve outcomes for the local workforce area without changing job descriptions or adding a new position.
- (c) Previous Resolution Number:
Precedented request is Resolution 621 of 2015 and at least 4 other departments currently have similar compensation for work outside job titles/descriptions.
- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount:
**40.6293 0300 434 WIOA Adult \$2000 40.6293 0310 434 WIOA Youth \$2000
 40.6293 0305 434 WIOA Dislocated Worker \$500 40.6293 0313 WIOA Admin \$500**

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

* as listed in budget and LOGOS

RESOLUTION REQUEST FORM NO. 11***Request to Create New Position***

DEPARTMENT NAME: Telecommunications

DATE: February 23, 2026

(a) Title of Requested Position: Telecommunications Analyst Part Diem

(b) Annual **Base** Salary (and Grade if Applicable): \$45.36/hour

(c) Effective Date for New Position*: 3/23/2026

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

Telecommunications Analyst Full Time

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

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

A.1681 130

(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:

(g) Has Director of Human Resources Reviewed and Approved of the New Position Title? YES NO
*(approval is necessary **BEFORE** bringing the request to Committee)* HR Director Initial _____(h) Had 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: Information Technology

DATE: February 23,2026

- (a) Title of Requested Position: Computer Help Desk Tech II #6
- (b) Annual **Base** Salary (and Grade if Applicable): \$66,386
- (c) Effective Date for New Position*: 3/23/2025
*Please do not backdate unless the purpose is to correct an error.
- (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):
Telecommunications Analyst Full Time
- (e) Where are Funds in the Budget for this Position?
List Budget Code, Object Code, Full Title and Amount:
A.1680 110
- (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:
- (g) Has Director of Human Resources Reviewed and Approved of the New Position Title? YES NO
*(approval is necessary **BEFORE** bringing the request to Committee)* HR Director Initial _____
- (h) Had 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: