

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: FINANCE

DATE: DECEMBER 3, 2020

COMMITTEE MEMBERS PRESENT:

SUPERVISORS FRASIER
CONOVER
GERAGHTY
BRAYMER
MCDEVITT
MERLINO
SIMPSON
STROUGH

OTHERS PRESENT:

MIKE SWAN, WARREN COUNTY TREASURER
FRANK THOMAS, CHAIRMAN OF THE BOARD
RYAN MOORE, COUNTY ADMINISTRATOR
MARY ELIZABETH KISSANE, COUNTY ATTORNEY
AMANDA ALLEN, CLERK OF THE BOARD

COMMITTEE MEMBER ABSENT:

SUPERVISOR BEATY

SUPERVISORS DIAMOND
DRISCOLL

HOGAN
LEGGETT

MAGOWAN

SEEBER

WILD

TAMMY BREEN, CHILDREN’S SERVICES SUPERVISOR, DEPARTMENT OF
SOCIAL SERVICES

TOSHA BROWNELL, COMPUTER HELP DESK TECHNICIAN

TAMMIE DELORENZO, ASSISTANT TO THE COUNTY ADMINISTRATOR

KEVIN HAJOS, SUPERINTENDENT OF PUBLIC WORKS

GINELLE JONES, DIRECTOR OF PUBLIC HEALTH/PATIENT SERVICES

WAYNE LAMOTHE, COUNTY PLANNER

DON LEHMAN, DIRECTOR OF PUBLIC AFFAIRS

SARAH MCLENITHAN, DEPUTY CLERK OF THE BOARD

Please note, the following contains a summarization of the December 3, 2020 meeting of the Finance Committee; the meeting in its entirety can be viewed on the Warren County website using the following link: <https://www.warrencountyny.gov/gov/comm/Archive/2020/finance/>

Note: As per Governor Cuomo’s Executive Order 202.1: “Article 7 of the Public Officers Law, to the extent necessary to permit any public body to meet and take such actions authorized by the law without permitting in public in-person access to meetings and authorizing such meetings to be held remotely by conference call or similar service, provided that the public has the ability to view or listen to such proceeding and that such meetings are recorded and later transcribed”. All committee members were physically present, aside from Supervisors Conover and Strough who participated via videoconference.

Mrs. Frasier called the meeting of the Finance Committee to order at 11:17 a.m.

Copies of the agenda were distributed to those present, those attending remotely accessed the agenda via the Warren County website; a copy of the agenda is on file with the meeting minutes.

Motion was made by Mr. McDevitt, seconded by Mr. Simpson and carried unanimously to approve the minutes of the previous Committee meeting, subject to correction by the Clerk of the Board.

Commencing the agenda review, Mrs. Frasier called for a motion to approve the requests for transfers of funds, as included in the agenda packet for Committee approval.

Motion was made by Mr. Geraghty, seconded by Mr. McDevitt and carried unanimously to approve the requests and the necessary resolution was authorized for the December 18th Board Meeting.

Mrs. Frasier advised Agenda Items 2A-E consisted of the following Requests/Items to be discussed by the County Treasurer:

- 2A) Request to transfer funds in the amount of \$4,480 from the Contingent Account to cover the difference in property taxes for County land in the Industrial Park which were underestimated.

Mike Swan, *County Treasurer*, apprised this request pertained to the land located on Queensbury Avenue in the Town of Queensbury where the Armory was. He said the County had planned on selling the remaining lots to the Warren County EDC (*Economic Development Corporation*), last year, but this did not occur due to their concerns with being able to resell them. He stated the County was responsible for paying the property taxes on this land which was underestimated by \$4,480.

Motion was made by Mr. Geraghty, seconded by Mr. Simpson and carried unanimously to approve the requests and the necessary resolution was authorized for the December 18th Board Meeting.

Ms. Braymer inquired whether there were any plans on selling this land and Mr. Swan replied he was aware that it was being advertised for sale, but with the change in leadership at the EDC he was unsure if marketing the land was still one of their priorities. Mr. Moore informed he had discussed the land with Jim Siplon, *Interim President, Warren County EDC*, who had indicated the report regarding the land got caught up in the leadership transition, but it would be going before the full Board; he added there were some challenges in marketing those properties, but EDC was still working on that.

- 2B) Request to appropriate funds in the amount of \$60,000 from the General Fund Unappropriated Surplus to Budget Code A.2490 439, *Community College Tuition, Misc. Fees*, to cover out-of-County Community College costs which have increased more than expected.

Mike Swan, *County Treasurer*, apprised when someone who had a certificate of residency attended a college in another county, such as Herkimer Community College, that student was billed for half of the tuition and the remainder was paid by Warren County, but if a resident of Herkimer County attended SUNY Adirondack, the student was responsible for half of the tuition and Herkimer County paid the other half. He explained the amount they had estimated for this expense in the 2020 County Budget was insufficient causing a shortfall which they needed funds to cover.

Mr. Geraghty questioned whether a summary of where the students were attending by County was provided and Mr. Swan replied affirmatively. Mr. Swan explained the community college's remitted bills to the County which allowed him to track who was attending which college. Mr. Geraghty asked Mr. Swan if he could provide a report detailing where more students were attending as compared to the prior year. Mr. Swan stated FIT (*Fashion Institute of Technology*) which was located in New York City had a significant number of residents from Warren County attending college there, adding the tuition for that college was significant and there was more residents attending there as compared to previous years.

Motion was made by Mr. Geraghty, seconded by Mr. McDevitt and carried unanimously to approve the request and the necessary resolution was authorized for the December 18th Board Meeting.

2C) Request for a new contract with Korn Ferry for actuarial services (*cost detailed in attachment*).

Mr. Swan informed he was not comfortable awarding this contract to the lowest responsible bidder because they only had two contracts for this service within the State nor did they have any experience completing any type of these audits before. He stated the amount of staff time that would be required to bring them up to speed negated the amount of money the County would save by awarding them with this contract. He apprised this was a required audit by the State to determine if the County was at risk in the future for insurance claim issues and pension issues.

Motion was made by Mr. Geraghty, seconded by Mr. McDevitt and carried unanimously to approve the request and the necessary resolution was authorized for the December 18th Board Meeting.

2D) Request for a new contract with Maximus Us Services, Inc. for indirect cost analysis services. (*cost detailed in attachment*).

Mr. Swan stated this was another circumstance where the lowest bidder was a from the State of Florida who had no contracts or experience in New York State and the amount of time his staff would have to spend bringing them up to speed far outweighed the savings. He added this was also an audit required by the State that reviewed indirect costs that were associated with projects, such as salaries that had resulted in a significant amount of savings in previous years.

Motion was made by Mr. Geraghty, seconded by Mr. McDevitt and carried unanimously to approve the request and the necessary resolution was authorized for the December 18th Board Meeting.

2E) Request to authorize cancelling/correcting of assessments and refunds/chargebacks for taxes approved by the Director of Real Property Tax Services or Town Supervisors for the year 2020 (*listing of chargebacks included in attachment*).

Mr. Swan apologized, as he should have presented this request back in April, but it got lost in the shuffle with all of his other work.

Motion was made by Mr. Simpson, seconded by Ms. Braymer and carried unanimously to approve the request and the necessary resolution was authorized for the December 18th Board Meeting.

Ms. Braymer inquired about the status of occupancy tax collections on Airbnb properties located within the County and Mr. Swan responded they were in the process of determining how all 877 properties could be registered resulting in the total number of short-term rental properties located in the County increasing from 250 to well over 1,000. He apprised the County was in ongoing discussions with Airbnb in an attempt to get them to collect occupancy tax on behalf of the County. He informed they had collected some occupancy tax from the short-term rentals, but they had not received a significant amount of them because the due date was not until the end of the month; he added he would know in January how much had been collected from these properties. Ms. Braymer noted a number of the short-term property owners were complaining about having to collect the occupancy tax themselves so the sooner the County could enter into an agreement with Airbnb the better. Mr. Swan apprised he concurred that the sooner an agreement was in the place the better off the County would be; however, he noted, they could not enter into an agreement with Airbnb that was not correct or favorable to the County which was what the sticking point was.

Ms. Kissane remarked it would be helpful if the short-term rental property owners who were complaining about having to collect occupancy tax themselves contacted Airbnb to voice their frustrations because part of the issue was Airbnb was refusing to collect occupancy tax. Ms. Braymer stated she was perplexed that the County was having such an issue with this Airbnb, as both Washington and Essex Counties had come to an agreement rather quickly on this matter. Mr. Swan noted the agreements those Counties had were more favorable to Airbnb and he was appreciative of the fact that the County Attorney's Office had decided to take a stand on this and ensure the County was represented fairly in that agreement. Mr. Swan stated the issue had been Airbnb did not want to relinquish some of what the County was requesting. Ms. Braymer asked what the County was requesting from them and Ms. Kissane replied in the contracts with the other Counties Airbnb had agreed to provide them with a set amount. She said this meant they were not actually collecting the requisite amount of occupancy tax whereas Warren County was asking them to collect the full amount due of occupancy tax and remit it back to the County. She added another issue was Airbnb was letting the property owners decide whether they wanted to collect the occupancy tax; she said when property owners submitted the occupancy tax to Airbnb they were not keeping track of this and were just keeping it for themselves. Ms. Braymer thanked Ms. Kissane and Mr. Swan for bringing all of this to light, as she had been unaware of all of these issues and the fact that the other Counties were not receiving the full amount due to them. Mr. Swan apprised the County Attorney's Office was also pushing for Airbnb to remit the past occupancy tax they believe had been collected to the County, as he was aware of several short-term rentals in the County that had been collecting occupancy tax for several years now.

Prior to continuing with the Agenda review, Mrs. Frasier stated she would like to report the Agenda included several requests for transfers of funds from the Contingent Account, whose current balance was \$120,253.33.

Proceeding with the Agenda review, Mrs. Frasier asked Wayne LaMothe, *Director, Planning & Community Development*, whether he would like to have Agenda Item 3 which pertained to a referral from the Economic Growth & Development and Higher Education Committee, *Planning & Community Development*, regarding

a request to close CD74 (*Countryside Adult Home sewer*) and CD75 (*Countryside Adult Home Building Assessment*) as both projects are complete and ready to be closed to be pulled from the Agenda and Mr. LaMothe replied affirmatively. He stated he had submitted this request to close these accounts so that the grantor agency would not require the County to provide them with another audit for the 2021 year, as the projects were completed and the County had signed a close out agreement; however, he noted, in regard to the CD 75 account the Treasurer's Office had located some discrepancies with charges that were levied against the account that he was unaware of. He indicated it was necessary to get these discrepancies straightened out before the accounts were closed resulting in it being necessary to send them back to Committee. He said he hoped they would have everything in order by the end of January. Mrs. Frasier asked if the Committee members were comfortable sending the request back to committee and the Committee members all replied in the positive.

Continuing to Agenda Items 4A-D, Mrs. Frasier advised these concerned the following referrals from the Health Services Committee:

- 4A) *Office for the Aging*- Request to amend the County Budget in the amount of \$4,887.46 to appropriate DSRIP funds into the Departmental budget for use.
- 4B) *Office of Community Services*- Request to amend the County Budget in the amount of \$3,708 to appropriate DSRIP to be used for the purchase of six laptop computers.

Motion was made by Ms. Braymer, seconded by Mr. McDevitt and carried unanimously to approve the requests as outlined above and the necessary resolutions were authorized for the December 18th Board Meeting.

- 4C) *Public Health* - Request to amend the County Budget in the amount of \$1,625 to appropriate a portion of the 2020-2021 Bioterrorism Grant which will be used to cover salary and fringe related expenses for a per diem position needed to cover COVID-19 pandemic related activities for the remainder of 2020.
- 4D) *Public Health* - Request to amend the County Budget in the amount of \$9,400 to appropriate a portion of the 2020-2021 Bioterrorism Grant which will be used to cover salary and fringe related expenses for the Bioterrorism Program related to contact tracing for the months of April, May and June of 2020.

Motion was made by Ms. Braymer, seconded by Mr. McDevitt and carried unanimously to approve the requests as outlined above and the necessary resolutions were authorized for the December 18th Board Meeting.

Mrs. Frasier announced Agenda Item 5 included a referral from the Human Services Committee on behalf of the Department of Social Services requesting to amend the County Budget in the amount of \$13,000 to reflect the receipt of funding from New York State Office of Children and Family Services to be used for Foster Care aging out of support during the COVID-19 pandemic.

Motion was made by Ms. Braymer, seconded by Mr. Simpson and carried unanimously to approve the request and the necessary resolution was authorized for the December 18th Board Meeting.

Agenda Item 6, Mrs. Frasier advised this request concerned a referral from the Park Operations & Management

Committee regarding a request for a transfer of funds in the estimated amount of \$26,227.91 from the Contingent Account to cover shortages in the Charles R. Wood Park budget.

Motion was made by Mr. Merlino, seconded by Ms. Braymer and carried unanimously to approve the request and the necessary resolution was authorized for the December 18th Board Meeting.

Proceeding, Mrs. Frasier outlined Agenda Items 7A-H, referrals from the Public Works Committee on behalf of the DPW, as follows:

7A) Request to amend the County Budget in the amount of \$3,432.50 to reflect receipt of insurance recovery payment dated November 4, 2020 for vehicle repairs.

7B) Request to amend the County Budget in the amount of \$1,612.50 to reflect receipt of insurance recovery payment dated November 4, 2020 for guardrail repairs.

Motion was made by Ms. Braymer seconded by Mr. Simpson and carried by majority vote, with Mr. Strough voting in opposition, to approve the requests as outlined above and the necessary resolution was authorized for the December 18th Board Meeting.

7C) Request to amend the County Budget in the amount of \$21,776.76 to reflect receipt of grant funding to pay for the purchase of a live edge plow, 3000 gallon tank, and Roadwatch SS kit & extension cables.

Motion was made by Mr. McDevitt, seconded by Mr. Simpson, and carried unanimously to approve the request and the necessary resolution was authorized for the December 18th Board Meeting.

7D) Request to increase Capital Project No. H381, *South Johnsburg Road (CR 57) over Mill Creek*, in the amount of \$86,462 to increase local match share for estimated construction and construction inspection costs.

7E) Request to increase Capital Project No. H386, *Bay Road (CR 7) over Halfway Brook Bridge Replacement*, in the amount of \$2,000 to increase local match share for estimated right-of-way acquisition costs.

7F) Request to increase Capital Project No. H396, *East River Drive (CR 16) & Call Street (CR 32) Rehabilitation Project*, in the amount of \$133,004 to increase local match share for estimated construction and construction inspection costs.

7G) Request to increase Capital Project No. H390, *County Bridge & Culvert Projects*, in the amount of \$12,719.59 to reflect transfer of 2020 budgeted allocation for capital project.

7H) Request to establish Capital Project No. H404, *Quaker Road (CR 47/ CR70) Pavement Preservation Project*, in the amount of \$540,000 to cover the cost of the preliminary engineering phase of project.

Motion was made by Mr. Simpson, seconded by McDevitt and carried unanimously to approve the request and the necessary resolution was authorized for the December 18th Board Meeting.

Next, Mrs. Frasier presented Agenda Item 8, which included a referral from the Support Services Committee on behalf of the Information Technology department to amend the County Budget in the amount of \$9,000 to adjust for increased expenses related to telephone service.

Ms. Braymer asked which department this was for and Mrs. Frasier replied this request was for the Information Technology Department. Mr. Magowan explained that due to the pandemic there had been a significant surge in the amount of phone calls being made which caused an unanticipated increase in the expense for this service. He stated each department would be charged slightly more for this service and these funds would be used to pay the bill.

Motion was made by Mr. Strough, seconded by Mr. McDevitt and carried unanimously to approve the request and the necessary resolution was authorized for the December 18th Board Meeting.

Privilege of the floor was extended to Ryan Moore, *County Administrator*, who addressed Agenda Items 9A-D, as follows:

- 9A) Mr. Moore advised the Journal Report of transfers approved by the County Administrator staff for the month of October 2020 was included in the agenda packet. *Report provided for informational purposes.*

- 9B) Request for a transfer of funds in the amount of \$60,797 from the Contingent Account, *Budget Account A.1990 469*, to cover the salary and related fringe expenses associated with creation of the Director of Public Affairs position.

Mr. Moore stated this requested had been vetted and approved by the Personnel & Administration Committee and now approval from the Finance Committee was required.

Motion was made by Mr. Simpson, seconded by Mr. Merlino and carried by majority vote, with Mr. Strough voting in opposition, to approve the request and the necessary resolution was authorized for the December 18th Board Meeting.

- 9C) Fiscal Impact of allowing the Health Services Division to authorize insurance amendments based on Federal/State funding changes (*action authorized by the Health Services Committee*).

Mr. Moore apprised Ginelle Jones, *Director of Public Health and Patient Services*, had brought this request before the Health Services Committee in order to account for what was believed to be a 20% withholding that related to difficulties with COVID following which they determined they would go before the Finance Committee to report what the estimated fiscal impact that would be. He explained essentially what was occurring was the County was a provider who was paid by those different sources and so the 20% withholding they thought was going to occur would have had a significant impact on the County; however, he noted, it was determined the actual amount was 2% or less depending upon which source and when it was billed. He noted

no resolution was required because in 2001 when these contracts were initially authorized they were authorized in a manner that would allow the Chairman of the Board to execute any amendments related to these withholdings, as they did occur upon occasion depending first and foremost on the State's finances. He mentioned the last time there were any withholdings was in 2014. He stated Tawn Driscoll, *Fiscal Manager, Health Services*, had done an estimate of what the impact of what the Federal/State funding changes could be based on the billings for this year and last year and she determined it would be less than \$10,000.

9D) On behalf of the Health Services Division: Request for transfer of funds between various codes totaling \$38,747.

Mr. Moore informed this request was also on behalf of the Health Services Department and was contingent upon whether the State allowed the County to pay these personnel costs out of the Comm Care grant. He stated earlier in the year the general grant amount made available to Health Services was \$7,000 and then an additional \$95,000 was awarded, both of which were used to cover any COVID related expenses such as the County's testing site, as well as the per-diem positions that assisted Health Services with contact tracing and other COVID related tasks. He mentioned those positions could continue to be covered with the general grant funding; however, he noted, the more appropriate way to maximize those positions was to cover them under the Comm Care grant that the State has made available with Warren County's award totaling around \$216,000 and this transfer of funds would move those costs from the general grant over to the Comm Care grant. He apprised the request was before them today in the event that the State was agreeable to cover these expenses under the Comm Care grant which the Department of Health had originally indicated was covered under this expense, but then they decided they wanted County's to use these funds in a different manner. He stated Health Services was working closely with the Department of Health to ensure the County was in compliance with the manner in which the County used their contract tracing data system, as well as to ensure as a result of that they would indeed do what they originally stated and cover these costs beginning with the inception of the grant. He added if the State did not agree to this then the request may be pulled.

Ms. Braymer recognized Ms. Jones and her staff for doing an exceptional job managing all aspects of the pandemic, including the County's finances.

Motion was made by Mr. Geraghty, seconded by Ms. Braymer and carried unanimously to approve the request and the necessary resolution was authorized for the December 18th Board Meeting.

Mrs. Frasier advised Agenda Item 10 pertained to a Request/Item to be discussed by the Clerk of the Board regarding a request for a transfer of funds in the amount of \$10,000 from the Contingent Account to cover a deficit in the Coroner's budget.

Amanda Allen, *Clerk of the Board*, advised this request had been presented and approved by the Personnel & Administration Committee and concerned the shortage in funds in the Coroner's Budget which required approval from the Finance Committee, as well.

Motion was made by Mr. Simpson, seconded by Mr. Merlino and carried unanimously to approve the request

and the necessary resolution was authorized for the December 18th Board Meeting.

Mrs. Frasier advised Finance Committee action was required in connection with Personnel & Administration Agenda Items 2G and 6A.

Motion was made by Mr. Geraghty, seconded by Ms. Braymer and carried unanimously to approve the request and the necessary resolution was authorized for the December 18th Board Meeting.

Mrs. Frasier advised the balance of the Contingent Account was now around \$18,000.

Concluding the agenda review, Mrs. Frasier noted there were no pending or referral items to address; she called for any public comments and Don Lehman, *Director of Public Affairs*, advised there were no comments posted on the YouTube live stream feed.

There being no further business to discuss, on motion made by Mr. Simpson, seconded by Ms. Braymer and carried unanimously, Mrs. Frasier adjourned the meeting at 11:44 a.m.

Respectfully submitted,
Amanda Allen, Clerk of the Board