

FINANCE/TAX REDUCTION/MANDATE RELIEF - COMMITTEE

Tuesday, January 18, 2022 - 10:30 AM

** This meeting was held remotely **

Thomas Scozzafava, Chairperson
Noel Merrihew, Vice-Chairperson

Chairman Scozzafava called this Finance Meeting to order at 10:30 am with the following Supervisors remotely in attendance: Clayton Barber, Robin DeLoria, Stephanie DeZalia, Derek Doty, Shaun Gilliland, Roy Holzer, Ken Hughes, Steve McNally, Noel Merrihew, James Monty, Tom Scozzafava, Matt Stanley, Ike Tyler, Joe Pete Wilson, Davina Winemiller, Margaret Wood and Mark Wright. Charlie Harrington was absent.

Department Heads present: Laura Carson, Mike Diskin, Jim Dougan, Judy Garrison, Michael Mascarenas, Dave Wainwright and Dan Palmer. Joe Provoncha had been excused.

Also present: Joe Keegan – North Country Community College

News Media: Sun News – Tim Rowland.

SCOZZAFAVA: Good morning we'll call the Finance Committee meeting to order. Joe Provoncha has been excused so we'll move onto our Auditor, Laura.

CARSON: Good morning. Page one is the department head expense report. My records show that our Coroners have responded to 115 calls and the funeral homes handled 39 removals. This is based on vouchers submitted to our office however, I cross referenced with the County Clerk's report this morning and it appears where we're really off with what is being filed with him. One of our Coroners hasn't filed reports with him since April so it's really throwing the numbers off over there.

Page two, is the Supervisor expense report.

SCOZZAFAVA: Let's go back to Coroners.

CARSON: Okay.

SCOZZAFAVA: The resolution – is Shaun here and Dan? Yeah, so with the resolution we adopted previously in regards to the incentive, we're going to have to get this straightened out prior to you know, full board. I mean, if it's based on that 1000 hours obviously if they're not showing time.

PALMER: I don't think in this case it's time. They haven't filed, one of the Coroners has not filed with the County Clerk the way it is required. It looks like she's behind about six months we can, whatever the board wants me to do. We can withhold further payments until we receive those records, or you can just put a request into her to do them. I assume she would at some point file them the County Clerks.

SCOZZAFAVA: So, just so I understand the Coroner hasn't filed since April 2021?

PALMER: Those reports with the County Clerk, there's a requirement under the Coroners Law

that all those reports have to be filed with the County Clerk, she's behind on them.

SCOZZAFAVA: Gotcha, okay thank you.

MONTY: Tom, I believe a year ago we passed a resolution requiring that those reports be done in a timely manner and obviously someone is not following that and I don't know as an elected official what our recourse can be. I know I received notification I think we all did that one Coroner had filed their yearly report and I had not seen anything from the second Coroner either for 2020.

SCOZZAFAVA: So, I'm assuming either Dan or Dan Manning will follow up on this? Dan am I correct?

PALMER: Yeah, we'll get ahold of them. I can withhold payment until we receive them that's the only control that I have over an elected official is withhold payment.

SCOZZAFAVA: Right. Alright thank you. Go ahead Laura.

CARSON: Okay. Page three is our invoice summary. We processed over 2100 invoices and noted 318 errors in December. We've prevented almost 21,000 overpayments and almost 26,000 duplicate payments for the year.

Page four is the Auditor budget report. Page five is our Assigned Counsel summary. We received 63 assigned counsel vouchers and paid out over \$35,000 so we're heading, at year end we are always inundated, I have a pile here to process too.

Page six is our Assigned Counsel budget and then something new that I started reporting on and that's the special prosecutor. Sometimes the DA's office is conflicted out and a special prosecutor is assigned and because I'm seeing an increase in this since 2019, I thought that I should bring it to your attention. In 2021, the traveling mileage fees associated with the special prosecutor is almost 39% of the total budget verses 6% in our entire assigned counsel budget. So, it kind of jumped out at me and I just wanted to make everybody aware of it. if you have any questions on call me or come see me. I keep spreadsheets on all of this. Does anybody have any questions?

MONTY: Yeah, Laura are these cases, I didn't think we were prosecuting many cases to start with during Covid, which kind of surprises me and secondly, is this a number of special prosecutors, is it a specific special prosecutor?

CARSON: On my spreadsheet I went back to 2019, to give you a rough idea of who the special prosecutors were but in 2021, it's only one.

MONTY: Really? Only one? Now, that seems odd to me. Thank you.

CARSON: Your welcome.

SCOZZAFAVA: Anything else on that subject?

WINEMILLER: Tom, can I ask a question? Yes, Laura can you please describe to us what type of they are getting reimbursed for?

CARSON: They are paid; we base it on MapQuest but they are paid their travel time so if it takes her two hours to go or four hours' round trip she's out of Glens Falls so she's paid the hourly wage of \$75 plus the IRS mileage rate.

WINEMILLER: Thank you.

SCOZZAFAVA: Anything further on that topic? Okay, go ahead Laura.

CARSON: I'm all set. Does anybody have any more questions?

SCOZZAFAVA: Any questions? If not, thank you and excellent report.

CARSON: Thank you.

PALMER: Tom, you need to go back to Joe he needs a resolution to accept and place on file his 2021 annual accounting of monies.

SCOZZAFAVA: Okay, someone want to move that please.

RESOLUTION TO ACCEPT, ADOPT AND PLACE ON FILE THE 2021 ANNUAL ACCOUNTING OF MONIES RECEIVED AND DISBURSED BY THE OFFICE OF THE ESSEX COUNTY CLERK. Merrihew, Barber

SCOZZAFAVA: Discussion? Being none, all in favor, opposed – carried. Okay, Dave Wainwright, Real Property.

WAINWRIGHT: Good morning. If there are no questions on my budget, I just have a couple of other items to discuss.

SCOZZAFAVA: Any questions in regards to the budget? If not, go ahead Dave.

WAINWRIGHT: I just wanted to mention that between 2019 and 2020 so for the year 2020, we processed 179 more deeds than in 2019 and last year in 2021, we processed 291 more deeds. So while I thought that 179, the year before was a large increase we're up to 291 more this year so a total of 2442 deeds. So kind of indicating that things are not slowing down at all. We also processed 134 survey or sub-division maps which is an increase of 21 over last year and prior to that it was only a 6 map increase. So, like I say, things are picking up and moving right along there's still no slowdown in sight.

The other thing that I wanted to mention real quick was that according to real property tax law 15-90, it says if a town has a website it's required to have a link prominently displayed on their homepage showing tentative and final rolls. As I go through the town's websites I see the majority of them comply but there a few that don't or some of them have actually scanned in like a 2020, final assessment roll and it's still out there on their site. I think for most towns it's probably easiest if they just include the link to the real property site our site is always up to date whether it be tentative roll, final roll, tax roll and as long as it's prominently displayed I think they will be complying with the law and other than that, I've got nothing.

SCOZZAFAVA: Alright, any questions for Dave? Alright, thank you.

WAINWRIGHT: Thank you.

SCOZZAFAVA: Treasurer, Mike.

DISKIN: Good morning. Let's start with sales tax, you can see from the last payment we had last month we had \$322,039 intercepted for the AIM payments that go to the towns and I think villages as well during this time. As of now we are still having to pay those instead of the State, those were taken out of the first payment in December. So for the year, the total amount intercepted in sales tax of \$511,417 that's for the AIM payments and to the fund for the fiscally distressed health facilities my understanding and talking with some other people all this money that's being held up and especially for these fiscally distressed healthcare facilities has not been distributed to anybody yet. The State has got it all. I don't know if that is still true or not but last I knew; they are not sending out any of this money that they are withholding to any of these hospitals or nursing homes. I don't know what they are doing with it or if they are just using it for other things but it is not being distributed as they said it was. There is one more payment on that because it is in the State budget year, there will be one more draw on that hopefully, if that doesn't renew, it is supposed to sunset at the end of March but there is another \$46,743, that will be taken out I believe in February, supposedly that are marked possibly for the end of that draw unless they renew them but at least that will be over but the AIM is still there unless they do something this next year, this coming year in the legislature we are going to continue to pay out that money. Quickly I looked at the, we just got the report the other day from sales tax, beginning of January now while it's not on these sheets we did see some increase this year and the first payment we got in January which basically reflects holiday shopping overall we'll see what happens when they get the next one in but we'll see. Sales tax is good as you well know, we exceeded what we expected for the year. Any questions on the sales tax?

Occupancy, was another good month as you can see here the amount we accepted in December, was actually for November occupancy stays and the short term rentals continue to be good, we are taking up a good share amount of money that we're getting. We're still continuing believe it or not we're still getting people registering. I just had two this morning, that I got an email from that want to register so we're still getting people to register whether they are just discovering them or whether they decided they're going to get into the business, there's more people getting into the short term rentals not just in North Elba but in other places around the county. We continue to register them, short term rentals and Air B&B have been very well received. Like I said, we are doing very well with them. As you can see in there we have exceed \$6 million dollars already in collections, we have one more month of collections to go so it will be a good year. Last year was \$4 million and with this really additional money coming in primarily short-term rentals and a bounce back from the prior year when Covid first hit we're doing pretty good on occupancies. Any questions on those?

My budget was in there, what my department revenues and expenses were and I do have a couple of things I wanted to discuss with you as far as changes in the department. As most of you know the Deputy Treasurer Jane Haskins who was called the Deputy Treasurer of Finance retired as of January 8, my thought is to replace her with a fiscal manager not appoint another Deputy at this time. I do have Lisa Decker who is Deputy but I posted the position of fiscal manager. It is a Civil service title grade 17, which is the same as an accountant but I would like to change that position to 40 hours because the person whoever I ultimately choose is going to have to do as much work as Jane did and she was on 40 hours so I'd like to change that to a 40-hour position. I think we'll probably need a resolution on that.

RESOLUTION AUTHORIZING A CHANGE IN HOURS OF THE NEWLY CREATED FISCAL MANAGER POSITION IN THE TREASURERS OFFICE FROM 35 TO 40 HOURS PER WEEK WITH FUNDS TO COME FROM BUDGETED FUNDS. DeZalia, Barber

SCOZZAFAVA: Discussion? Being none, all in favor, opposed – carried.

DISKIN: There is money in the budget to cover this position, it's not an issue. It's already been planned in the budget.

SCOZZAFAVA: Mike, where are we on tax sale?

DISKIN: Well, the deadline was Saturday and my understanding it was not renewed, the Governor kept saying it's not renewed so this morning I will get with the County Attorney and we'll start planning to file the 2018, send out the notices on the 2019 and go from there. We have about 100 properties still left on the 2018 list and we will get that up to the County Attorney to prepare the paperwork, get it over to the courts because there is no more moratorium on it so we should be able to move on it and get a judgement and plan an auction.

SCOZZAFAVA: Alright.

DISKIN: We'll send the notices out on the '19, the '19 have all been searched but we'll put a hold on sending the notices out because of the moratorium but we'll send those 90 day notices out shortly with the '20 and 2019 properties and potentially have another auction later this year. We should be able to hold two this year, help us get caught up and if we can do two next year we'll be caught up rather there is no more stumbles with moratoriums or anything.

SCOZZAFAVA: Okay, thank you.

DISKIN: Just to reiterate what was going on with that fiscal manager position, if that is filled then we'll also have the accountant position, a fiscal manager and an accountant position available and I do have one more resolution of course with Jane retiring she was the signer on all of our accounts over at Champlain National so I need a resolution that removes her as signer and adds Hilary White who is going to be taking her responsibilities on as authorized signer of documents at Champlain National.

RESOLUTION REMOVING JANE HASKINS AS AN AUTHORIZED SIGNER AND ADDING HILARY WHITE AS AN AUTHORIZED SIGNER ON ALL DOCUMENTS AND ACCOUNTS AT CHAMPLAIN NATIONAL BANK. Tyler, DeZalia

SCOZZAFAVA: Discussion? Being none, all in favor, opposed – carried.

DISKIN: Thank you. That's pretty much it. The actual wording for the resolution I will give to the County Attorney, it's kind of a long resolution.

SCOZZAFAVA: Any questions for the Treasurer? If not, thank you Mike.

DISKIN: Okay thank you.

SCOZZAFAVA: Okay, County Manager Dan.

PALMER: I have a few resolutions; one is authorizing the extension of our auditing services with our current contractual agreement with Dresher & Malecki certified public accounts to include consulting, oversight and reporting requirements of the American Recovery Act. Again, this is a chargeable cost under the American Recovery Act and it would provide us and the towns with guidance as we do our reporting under the American Recovery Act.

RESOLUTION AUTHORIZING THE EXTENSION OF OUR AUDITING SERVICES WITH OUR CURRENT CONTRACTUAL AGREEMENT WITH DRESHER & MALECKI, LLP CERTIFIED PUBLIC ACCOUNTS TO INCLUDE CONSULTING, OVERSIGHT AND REPORTING REQUIREMENTS OF THE AMERICAN RECOVERY ACT FUNDING FOR THE COUNTY OF ESSEX AND ADDITIONALLY TO PROVIDE THE SAME SERVICES TO THE 18 ESSEX COUNTY TOWNSAT THE PREVIOUSLY AGREED TO RATES IDENTIFIED WITHIN THE CURRENT CONTRACT. Tyler, Barber

SCOZZAFAVA: Discussion? Being none, all in favor, opposed – carried.

PALMER: The other one of course, is the bad news one I need a resolution authorizing a network coordinator position. James has indicated that he wants to return. This would create a slot for him as Network Coordinator position. Unfortunately, we also received the resignation from Nate Lipid our other Network Coordinator who is getting done on January 28th so I will be searching for – James I'm expecting to be able to return our Regular Board meeting is on the 7th I think probably on the 14th we should be able to get James back in here and then I will be searching for another Network Coordinator after that but I need a resolution authorizing that Network Coordinator position and authorizing me to fill it.

RESOLUTION AUTHORIZING THE POSITION OF NETWORK COORDINATOR IN THE INFORMATION SYSTEMS DEPARTMENT AND FURTHER AUTHORIZING THE COUNTY MANAGER TO FILL SUCH POSITION. DeZalia, Winemiller

SCOZZAFAVA: Discussion?

PALMER: Just so you know Tom, that is at a rate of \$28.44, hired after 2009, which is what Jeff and James was.

SCOZZAFAVA: Being no discussion, all in favor – opposed – carried.

PALMER: The other resolution that I have is we talked about the flyover out of EMS, for the Pictometry stuff. You passed a resolution to do it. Linda Wolf provided me in your pack, with the actual resolution that takes the funding from the General fund balance and moves it into that Capital Fund Project #22-, and again, you know that's a nine-year contract so we would take it out of the project fund to pay for it over the course of that time. The resolution was to transfer \$728,552.04.

RESOLUTION AUTHORIZING THE TRANSFER OF GENERAL FUND BALANCE IN THE AMOUNT OF \$728,552.04, TO THE CAPITAL FUND PROJECT #22-1 FOR A CONTRACT WITH PICTOMETRY INTERNATIONAL CORP. TO DO A FLYOVER FOR GIS AND IMAGEMATE SOFTWARE UPDATES. Tyler, Barber and Wilson

SCOZZAFAVA: Discussion? All in favor, opposed – carried. Okay anything else Dan?

PALMER: Just as an update, the Auditors are coming in I'm thinking next week they're going to be in. I have to report what we've used the American Recovery Funds for by January 31st. They are going to assist me in that even though, technically that resolution won't go into place until February but they indicated that they would help me get that first report in and reported and then they would bill me for that after.

DISKIN: Dan, they are supposed to be here on the 24th I believe.

PALMER: Yeah, that's what they indicated to me on this.

SCOZZAFAVA: Dan, on the latest update that I received, I'm sure we all received on the American Recovery monies, it appears that, with the exception of paying off any debt or paying down debt or using it to decrease taxes that they've really opened the doors up as to what this money can be used for.

PALMER: Well, again, you've got to be careful with that only because the door sort of has been opened much wider as it relates to Government service and the lost revenue portion of your calculation. So, for the county, when we did our calculation our whole award of \$7 million fell under what was called lost revenue so we have a wider degree of latitude. If you are spending the money strictly based upon the normal categories it's a little more restrictive but again I think having those auditors on the firm, just to check to make sure before either the county or the towns spend that money that we know we're spending it correctly will be really helpful. These guys have been doing it for quite a few places so I think they will be able to give us good direction as to how that money should be spent.

SCOZZAFAVA: We could use that firm; you know if we decide to?

PALMER: Yes, those rates are defined in the contract per hour and all you're really doing with this resolution is extending that engagement to include coverage for advice and consultation on that American Recovery funding.

SCOZZAFAVA: Thank you.

PALMER: And they don't care whether it's advice to us at the county or advice to you guys at the towns.

SCOZZAFAVA: Alright, anything further Dan?

PALMER: No, that's it unless there's any questions?

SCOZZAFAVA: Any questions? If not, Joe Keegan, North Country.

KEEGAN: Hi Tom. Happy New Year, hope you're all well and the New Year is starting off better than the previous one. Not much to report Tom. I just want to thank everyone for your ongoing support. I'd like to welcome the new supervisors. I look forward to meeting with you all at some point in the upcoming months.

Our spring term begins next Monday, the 24th and that's where a lot of our energies are right now. I think you may have heard Tom and probably the group that we've been working with Linda Beers in Public Health about setting up our Ticonderoga campus as a testing site on Friday afternoons for the County so we're anticipating that's going to be a go at the end of the month unless I hear otherwise from Linda.

And then, just as a reminder and maybe for the new supervisors, some information on the College's Foundation which is the philanthropic arm of the college head has dedicated \$100,000 annually for residents of Essex and Franklin County as scholarship funds for those that are needy. So unlike many of our other scholarships which are merit based, this is really looking at need based scholarship and so if a student is 18 years or older in your town that you know that maybe

interested in going to college, we've got funding to be able to help support them in their desire to do that. So that's it Tom.

SCOZZAFAVA: Okay, any questions?

HOLZER: Thanks Tom. Joe, do we have an update – that's great about the new scholarship but do we have an update on the thing that I brought up over a year ago about a specific scholarship program for employees of Essex County and their dependents?

KEEGAN: So Roy, we pulled together a proposal and I moved it over to Dan and Mike so it's just a matter of us getting together to flush out the details. I don't know if Mike or Dan could respond to that?

PALMER: Yeah, I will talk to Roy. I will call you.

HOLZER: Alright, alright just send me whatever, thank you.

SCOZZAFAVA: Is that it for North Country? Alright, I have one resolution that I would like to move. I found out last evening, Barb Brassard I know some of the older supervisors may remember Barb. She was the Director for RSVP for a number of years and she was also the Economic Development Director in Moriah back in the '90's. So I would like to move a resolution of condolence to the family of Barb Brassard.

RESOLUTION OF CONDOLENCE TO THE FAMILY OF BARBARA BRASSARD. Scozzafava, unanimous

SCOZZAFAVA: Alright, anyone else have anything they want to bring up?

MONTY: Yeah, I would just like to update the board on a meeting you and I attended last week. Shaun and Tom had gotten invited to the second floor in Albany last week to meet with the Deputy Director of Public Service, Public Safety excuse me. Who encompasses everything top down from public safety which includes corrections. Shaun couldn't make it so they asked me to attend with Tom and I think the meeting was very, very good. I walked away feeling that he listened to us. He very much had done his homework; he was in tune with what we were saying instead of focusing on the specific economic impact on the Town of Moriah because obviously any community that has a facility closing the economic impact there is going to be tremendous. We tried to focus on the programmatic side of the program, what they accomplish there in terms of getting them their GED, transitional services, alcohol and substance abuse classes, getting physically fit, the things that will actually conceivably could change their lifestyle and keep them on the road to success. Again, like I said he had done his homework. We did enlighten him on a few things he didn't know, primarily the GED rate of the inmates that go through there because it is mandated that they take their GED while they're there and he was very impressed with the 90% plus rate that happens there. I think it's a testament to the program as well as the teachers that work there. We did discuss, I did want to bring to his attention the economic impact to another State agency, primarily DEC because the inmates in Moriah have historically open campgrounds, and the boat launches, have done trail work so many things that now DEC is going to have to hire out, hire more people to do or it won't happen and ultimately that's going to affect tourism which we all know tourism is a number one generator for Essex County. He said, well, I never really thought of that and I said, well to me that's a big impact and I said, you can't take away the work that these inmate crews did during natural disasters, during high floods, during the

ice storm. The crews there were Statewide renowned for their forest fire ability. The inmates would take a week of forest fighting course while they were there and I think Ike can attest to how many crews we took out fighting forest fires across Essex County and some in Clinton County. I think we gave him a pretty good overview. He genuinely listened I thought. It wasn't where he was blowing smoke up our backside in fact, he told Tom and I before we left that he doesn't hold meetings just to appease people. He holds meetings because he really wants to hear what we say and I walked away feeling very positive from that meeting. We were there over an hour with him.

SCOZZAFAVA: I just want to thank Jim. There's no one that knows that program better than Jim Monty because he spent 22 years I believe, at Moriah Shock as a Drill Instructor so he was very well versed and knowledgeable on the program and actually presented the Deputy Secretary who is Marcus Stollar, with a lot of information but he had definitely done his background on Moriah and he did say that he plans to make, he wants to visit the facility in the near future and he would let us know when that will be arranged. We both left there with a good feeling, you know, we're still on the chopping block. You know, we have up until March 10th to resolve but you know, as long as communications are open and they have been and I haven't told us you know what don't waste your time, go home it's over with so we have not heard that. I think the meeting that we had last week was excellent and again I want to thank Jim and Shaun and everyone else and all the letters of support that we've been receiving on this because we all know that the benefit that Moriah Shock provides is far more reaching than just the economic benefits.

MONTY: I think also Tom, one thing that he was surprised at when he asked you what the post closure plan was.

SCOZZAFAVA: Yeah, that was interesting because if you look at the legislation when the legislature allowed the Governor to close prisons and in that specific 90-day timeframe, part of that legislation and Dan Manning had pointed it out to me earlier and I think Shaun Gilliland also investigated this, that prior to that there's also they are supposed to have a post closure plan in other words, what do we plan to do with that facility once we close it and that doesn't exist. There's nothing there right now for Moriah Shock, it just does not exist and then the other thing that he was going to look into was why the number of inmates that are in the Shock program during the last few years have been going to Lakeview verses Moriah. And Jim you remember his quote, unquote, "the kind of prisons or the kind of facilities that we're looking for today, we don't want fences or walls around where you know the Department of Corrections is saying to us, well, the reason you weren't getting inmates at Moriah is because you didn't have a fence. So, you know, there seems to be some opposite view points as to why when it comes to Moriah from Public Safety and from Corrections so he is investigating that also.

MONTY: I felt there was a definite disconnect between him and the Department of Corrections.

SCOZZAFAVA: Absolutely.

MONTY: Definite disconnect.

GILLILLAND: I know from the description of your meeting and the description we had with the Department of Corrections, I think the first meeting that Tom and I had with Corrections was just to appease us and it sounds like you guys made a lot more progress. I want to thank you Jim very much for, I mean Jim dropped at a moment's notice they called the night before, I couldn't go and Jim dropped an important doctor's appointment to get there. So it just shows we've got

some great leadership here and I also want to do an important safety tip, when you go to the capital don't take a letter opener with you. *(laughter)*

SCOZZAFAVA: Oh boy, that's a whole other story. Do not have a letter opener in your brief case. The minute they discovered it and after they did the x-ray and security surrounded me, I just want everyone to know that Jim took off in the other direction.

MONTY: They asked me if I knew him and I said, who him? *(laughter)*

SCOZZAFAVA: Alright anything further to come before the Finance committee? If not, we stand adjourned.

As there was no further discussion to come before this Finance committee it was adjourned at 11:06 am.

Respectfully submitted,

Judith Garrison, Clerk
Board of Supervisors