

FINANCE/TAX REDUCTION/MANDATE RELIEF COMMITTEE

Monday, March 18, 2024 - 10:30 AM

Steve McNally, Chairperson
Robin DeLoria, Vice-Chairperson

Chairman McNally called this Finance Meeting to order at 10:50 am with the following Supervisors in attendance: Clayton Barber, Matthew Brassard, Chris Clark, Robin DeLoria, Derek Doty, Shaun Gilliland, Charlie Harrington, Ken Hughes, Steve McNally, James Monty, Cathleen Reusser, Favor Smith, Matt Stanley, Ike Tyler, Davina Thurston, Margaret Wood and Mark Wright. Joe Pete Wilson was excused.

Department Heads present: Michael Diskin, Jim Dougan, Judy Garrison, Mascarenas Michael Mascarenas, Chelsea Merrihew and David Wainwright. Laura Carson was excused.

Also present: Laurie DeZalia and Joe Keegan.

News media: None present.

McNALLY: I will call the Finance committee meeting to order. County Clerk – Chelsea Merrihew.

MERRIHEW: Good morning. I submitted my report numbers from February. It looks like we brought in \$318,000, distributed \$193,000 to the Treasurer for local retention. I don't have anything additional today. I don't know if there is any questions on my reports?

McNALLY: Anything for Chelsea?

DOTY: Do you have any applicants for DMV yet?

MERRIHEW: So they offered the civil service test in October so we're hoping those results will be back this month, I've been told April at the latest. We did hire one person who took the test and she's working out well and we are hoping we'll find another one once those results are back.

DOTY: Good deal.

McNALLY: Anything else?

HUGHES: I'm bothered by the fact that somebody took a test in October and we still don't know the answers to that and this might be a question for Jen and not you but do you know if those exams are paper and pencil or are they electronic? Do you know?

MERRIHEW: They are like the little fill in the dots.

HUGHES: They really are 1990's scan Tron.

MERRIHEWS: Yes.

MASCARENAS: That system has become more and more so archaic and just inefficient.

HUGHES: It's ridiculous.

MASCARENAS: We do have exams that are digital that we are allowed to grade those are continuous recruitment exams, there's a handful of those, caseworker, account clerk, typist those type of things so a person can come in, they can take an exam on a computer and they have it right before they leave and when everybody is done at the end of the week we have a list established nobody is provisional. The state has held onto every other exam that isn't continuous recruitment and they are basically a bubble sheet scan Tron type system where you have the exam on Saturday you mail them back Monday and we'll see when you get the results back. It's absurd and then they'll send us nasty letters saying you have this many Provisionals working, what are you doing? Well, you haven't scheduled an exam or graded one in six months, I don't know what to tell you so it's a huge disconnect. It is an archaic system. I know NYSAC is pushing hard Naco was pushing hard to try and get these HELP programs that they are going to be offered to the state allowed to be offered to us but even on that we sent numbers in on it, State civil service sent us back a laundry list of additional items they need to allow us to take advantage of the HELP program. It shouldn't be this difficult.

HUGHES: They just moved the SAT to full electronic there's no more paper in SAT's so I would like to think we could do it here. We'll this tackle this next month.

MERRIHEW: If I could add, not only does it take six months for the results to get back it took a year from the time we requested the test for the test to be held.

MASCARENAS: Exactly.

HUGHES: Okay thank you.

McNALLY: Anything else? Okay thank you. Auditor.

DEZALIA: Good morning. You all have Laura's report. In 2024 Coroners responded to 16 calls and the funeral homes handled 5 removals this year based on the vouchers they have submitted. The final 2023 the coroners responded to 139 calls and funeral homes handled 39 removals.

You have your supervisor expense report.

On the auditor's side the data collection summary, February we processed 2,281 invoices. Year to date overpayments prevented \$13,127.58 and year to date duplicate payments we prevented \$4,689.14.

You have auditor's year to date budget report and on the assigned counsel side you have the monthly summary and the yearly comparison. We received 343 vouchers to process and paid 394 vouchers totaling \$385,357.98. For 2023 we processed a total of 1,244 vouchers totaling \$1,093,401.17. The assigned counsel year to date budget is on there.

She has a note on there too we expect to have our final numbers in this month of March because all the payables are getting set up and we should be ending that.

In our 2024 budget we have expended \$13,972.46 as of the date of the report and in February we had two tax roll corrections. Any questions?

McNALLY: Any questions?

TYLER: I'm not on this committee but we get these reports and they are very good reports but I was just curious if there is anything concerning in these reports, these numbers and stuff that we are getting to you as the Auditor?

DEZALIA: Which numbers are you talking about Mr. Tyler?

TYLER: Any of them in the report you know, is there anything that has changed drastically or do they all look the same.

DEZALIA: Well, I think on the assigned counsel side we all know the state raised the rate last year so of course those numbers are a little more staggering than we expected and they will cover half of the raise in the rate so other than that, I don't see anything alarming unless you have something specific that you're talking about?

MASCARENAS: Yeah, I typically look at their reports too a little different than most people do but I'm a different animal I guess but when we look at those reports sometimes you can look at them and they may be shocking like there's this many errors because it's kind of negative right somebody made a mistake so we have to cite them on it but when I look at the millions of dollars spent here that and the amount of errors and what goes through I think we do pretty well in terms of our departments doing a pretty good job at following procurement rules or contractual rules or those sorts of things or double payments so they are the last set of eyes before payment is released but I think I look at those reports and say we are doing okay.

TYLER: Thank you.

DEZALIA: I have to say I'm not alarmed with any of that myself I think that's why you have an auditor's department so that we are that last set of eyes looking at things. We always say we are the last line of defense. Do you have any other questions?

TYLER: Thank you.

McNALLY: Anything else? If not thank you. Real Property, Dave Wainwright.

WAINWRIGHT: Good morning. Other than my budget I've got a request for a resolution. This is for the Town of Elizabethtown, the town's send us as you probably all know, the town's send us a list of people that are behind on water payments, sewer payments those kinds of things and those are relevies so they go on and they are totaled up at the end of everybody's warrant. This was one that was relevied in error in the amount I believe of \$3,150.00 so the town Supervisor came to me and asked about this and this is just a process and because it is over \$2500, you will all have to make this approval general it goes right to the auditors.

RESOLUTION AUTHORIZING A CORRECTION TO THE TOWN OF ELIZABETHTOWN 2024 TOWN AND COUNTY TAX BILL IN THE AMOUNT OF \$3,150.00, CLERICAL ERROR OF OVERPAID WATER BILL CHARGES. DeLoria, Thurston

McNALLY: Questions, concerns?

MONTY: I'm just curious was that an error from one-year relevy?

RUESSER: Multiples.

MONTY: Multiple years?

WAINWRIGHT: Yeah, I don't know software issue or personnel issue I don't know what it was.

McNALLY: Any other questions? All in favor, opposed – carried.

WAINWRIGHT: I just want to mention the towns need a minimum of three board of assessor review members. Each town has passed a local law saying that they are going to have three members or some towns have five members, of course you need a quorum on grievance day but some of the towns have lost board of assessment review members either they have run for other things or they have quit. There are two, I have reached out to a couple of the assessors I'm sorry, supervisors who have already missed. So grievance day this year is going to be May 28, you've got some time yet but I suggest you try to advertise or whatever you've got to do to get another BAR member. If you've only got two and grievance day comes along and one of them doesn't show now you don't have a quorum and then it goes to Mr. Gilliland, never a good thing to have the County Board of Assessment Review have to step in it's a process.

SMITH: We're facing that challenge in Wilmington as well. We are seeking a third member for our Board of Assessment Review and far from really encouraging somebody we need to step up and listen to it plus it's going to be a challenge this year because of the town wide reevaluation I'm sure there's going to be a lot more cases so what happens when they can't get anybody? Can they sit with just two?

McNALLY: No, Shaun will come up and fill in.

WAINWRIGHT: No they can have two if they have a three person board, two is a quorum. It's just a problem if one of those doesn't show up.

SMITH: The supervisor can't just sit in on it?

WAINWRIGHT: No.

McNALLY: Or would you want to.

HUGHES: I just found it very interesting I learned this from one of your staff that even if you have a three member board it's still a five year term for each of those board members?

WAINWRIGHT: That's correct.

HUGHES: I was not aware. I thought it would be a three year term for a three member board but it's not.

WAINWRIGHT: Five year term. Every time that the term is up and they get reappointed they have to come in for training. We invite all of the Board of Assessment Review members in for training in they want to come and some of them are required but the terms are supposed to be staggered and they are by the State that way we don't have everybody getting done at once.

HUGHES: Thank you.

CLARK: As far as the appointment of that position, is that just by the supervisor or by the board?

WAINWRIGHT: Town board. BAR training this year is going to be on May 9th previous years we've had it in April it seems like it's too long of a time between the BAR training and actual grievance and BAR members aren't remembering exactly what they are supposed to be doing in following the rules so we're going to have it here in this room on May 9th. It's going to be in the afternoon this year 1:30 – 4:30 previously and I think forever we've had it at night 6-9 p.m. we

heard last year from a lot of the members it was hard to get there at 6 o'clock at night if they are driving from Newcomb, Minerva that kind of thing it's a long haul for them so we are going to move it up this year and see if it helps with that or not.

DELORIA: Can you send that out to everybody so we have it fresh?

WAINWRIGHT: We will.

McNALLY: Anything else for Dave? Alright thank you. Treasurer's office, Michael Diskin always brings good news.

DISKIN: News I don't know good or bad. I just wanted to comment on something that was said before about the civil service test and Mike knows this sometimes the state takes forever to create a test and the reason they do that is if you have a particular title that's not a lot of titles around the state they wait until they have enough people to test so I know at one time I had someone who was provisional in my office for like three years waiting for a test and they actually left before they got promoted to another title before that and had to wait another two years because that title had to be created so we never did end up testing for the first position because it just took so long to create a test for it and it's difficult when you're recruiting people as we all know to hire people provisionally some people don't want to take that unless they are on the civil service list they are concerned that when the test comes out they may not keep their job so it is a problem with recruiting people as much as we can do with the state and elevating some of those people having to be tested I think we will be better off retaining the people or even recruiting them.

Okay sales tax, we did get the second check a couple weeks ago and it actually came in on the 13th so for the month we were up slightly about \$48,000, for the year we are up just under \$350,000, a little over 4% ahead of last year not a lot it's kind of number that can drop real quick it might take one month to erase all that but we're okay. We are doing alright in sales tax. Our year ended up very well. We have to wait for the first couple of months to balance out last year and I think we finished up about \$2 million?

MASCARENAS: Yeah we did well.

DISKIN: From what we anticipated so we did okay on sales tax. Occupancy is going kind of steady. It's down a little bit. I don't know it's probably the weather we didn't have the greatest February as far as people coming up. We are down about \$17,000 this money actually in February is actually for January.

McNALLY: I did speak to Mr. Doty about upping his game a little bit.

DISKIN: Some things are just beyond your control. I also sent you my year to date expenses and revenues early in the year there's not much on there.

I do have one resolution we do every year. We go to summer hours. It's been very popular with the public during the spring and summer to be able to get here early enough so we generally run May, June, July and August this year just to even it out because April 29 begins on a Monday we just wanted to move it to that so we didn't have to start May 1st in the middle of the week.

RESOLUTION AUTHORIZING TO CHANGE THE HOURS IN THE OFFICE OF THE ESSEX COUNTY TREASURER TO BE OPEN FROM 8:00 A.M. TO 4:00 P.M. BEGINNING APRIL 29, 2024 THROUGH AUGUST 30, 2024. Tyler, Hughes

McNALLY: Questions, concerns? All in favor, opposed – carried. Thank you.

DISKIN: That's all I had.

McNALLY: Anything else for Mike?

DISKIN: We had one other item but the County Attorney is not here so I think we'll hold onto it so he can be available to discuss it.

McNALLY: Thank you. County Manager.

MASCARENAS: I just have a quick update. I am in the middle of redoing the ARPA report. I will have I'm hoping to have all that information complete by next month. I'm going to ask that the board amend it. We did it last year that initial plan some items we have complete, some came in less than what we have so reallocating those funds into other projects is what I am in the process of doing right now. I'm waiting on cost allocation for an upgrade to phone system and I'm waiting on some reporting from ACAP on the day care grant before I can finalize those numbers and get them to you for recommendation. For your own knowledge I know we've talked about this several times you need to have your allocations prepared by the end of the year. You have next year to spend them but you need them committed which means contractual form so even by me asking you for permission and an amendment that doesn't commit those funds until I go out to bid. I have chosen a contractor and I have a contract in place with that contractor that's what they consider committed so any questions that you have on any unspent funds that you have, give me a buzz, give Linda Wolf a buzz we are more than happy to help answer any questions in terms of process and procedure.

DOTY: Or you spend them in house.

MASCARENAS: Correct.

DOTY: Right, everything doesn't have to be contracted.

MASCARENAS: That is correct. Yes. There's lots of different ways to spend money.

TYLER: Mike, do you know the next time we need to send a report into these people?

MASCARENAS: Yeah April something, it is in April. I think you chose it when you initially did yours on the fiscal year whether it was your own fiscal year or the state's fiscal year but ours runs through March 31st so once those expenses and then I've got to report in April end of April on expenses through March of this year with the Treasury so yeah, if you haven't done that new supervisors it's quite a process you have send DNA samples to even get online it's quite the process.

McNALLY: Anybody else? Alright thank you Mike. North Country Community College, Joe Keegan.

KEEGAN: Good morning to you all. Nice to see you. Happy belated St. Patrick's Day. I want to just extend my gratitude to you all for your continued support of the college and our students. I wanted to acknowledge Mr. McNally and a special thanks for the opportunity to present with a team of folks down at the AOT conference Mr. Hughes was our MC. It was really nice to

be able to highlight a number of the issues at the college and the work that we've been doing in partnership with the county and others to advance both of the county and our students so that was a really nice opportunity and then I wanted to thank you all for the resolution in support of the Empire State Workforce Guarantee the \$97 million dollars in workforce funds that did not make it in the house bills which is the reality continues and that is our community colleges are not funded nearly at the rate of the four year operations and really we need to have more equity there for our students but thank you and I know we will be continuing our advocacy over the next couple of weeks.

I wanted to highlight a few things and I was with you in January at that point we were trending about 7% in our enrollment increase year over year and I'm really delighted to say that helped verification period which is the first three weeks as a time you can see students not staying enrolled so students are staying enrolled so we were up 7% for spring compared to last year which means the third semester where we've seen enrollment upticks which is wonderful. Lots of people to thank on that behalf so we had a strategic enrollment plan that has seen some yields there and that's been really helpful.

On the noncredit side, oh, two other things I shared with you the last time as well we have a new associate's degree in nursing runs fall/spring rather excuse me, spring/fall rather than fall/spring we have 29 additional candidates for RN in that program so in December of the year we'll put God willing another 29 RN's out in the field which we know everyone will want which that will complement the RN's that are going to graduate in the spring. So that was wonderful.

Nice piece of news comes out of the Direct Support Professional area and Mountain Lake Services we've been partnering with them as well as their counterpart Franklin County. We set up our first micro credential with paid apprenticeship and we've had interest of upwards of 45 individuals that are employed either by Mountain Lakes or Adirondack Arc coming to us and saying that they want to get into that micro credential. It's good for everybody and that's a nut we've not been able to crack so our faculty have done a really nice job with that.

Childhood as you all know the child development associates certificate which we ran last summer we are going to run again this summer. We've got another round of waste water operator planned for the fall, EMT both basic and advanced continue to operate we've put scores of individuals who are prepared out into the community to fill those vacancies which is great.

We've got an office of civil rights review underway. We haven't had one since 1995 so they said it was our lucky day. My facilities supervisor, Jim you'll be able to appreciate this, he said to me, if I had known what this entailed I would have retired a second time. So we're wrapping that up and the interviews are done we will be meeting with them in May for the checks. Another piece of information I want you to be aware of we've been the recipient of several grants and we've been putting those to good use. Some new positions that are coming online are grant funded that we are going to represent for the good of the college and our students. We've got two workforce development coordinators one focused on the health and human services pathways that we know the county's and our area needs and the other is tech more broadly so that person has not yet been hired yet. We've got a search going on there. We've also got a grants manager search a person that would both help to write and oversee grants and we've got some advising career coaches to wrap services around students to increase our retention rate so it's all good. I'm delighted to have it. I wish it wasn't grant funded but you take what you can get right?

Then two other things for you we are working on the college budget right now for '24/'25 which at some point during the year by December we will have presented to the counties. We are hosting a strategic dialogue to talk about the college and working with regional partners. You will all get an invitation to that it's going to be June 4, it will be at the Saranac Lake campus really to help us think through on how do we best position the college for the next sixty years. We are in our 57th year how do we make sure that we are here going forward being able to continue to serve students, counties, towns, families.

And then we've got a capital upgrade plan for our Sparks Athletic Facility it, like many of the facilities on campus haven't been upgraded in a couple of generations and so we're looking forward to gain leverage prior to capital funding but we would likely have to come to you all for endorsement of that when we get ready. That's it.

McNALLY: Anything for Joe?

HARRINGTON: DEC is mandating advance certifications for wastewater plants when there are upgrades. That's all well and good but that certificate is offered over four hours away and entails a commitment of two weeks. Now there's only one place this is offered and I'm hopeful that an investigation can be utilized whereby a recommendation would be made that that certification process be offered also in the North Country. Certainly it would be much easier for the program to come here than for all of the persons needing the upgrades to go there. So I think it would be an opportunity for the college to investigate that and to come back to the county with recommendations and initiate a process by maybe common sense will be incorporated into this concern.

KEEGAN: We will investigate.

HARRINGTON: Thanks.

McNALLY: Anything else? I guess not. Thank you very much. Anything else for the Finance committee? If not, we are adjourned.

As there was no further discussion to come before this Finance committee it was adjourned at 11:17 a.m.

Respectfully submitted,

Judith Garrison, Clerk
Board of Supervisors