

Finance & Rules Committee
August 30, 2022
Minutes

Members Present: Committee Chair Michael Montigelli, Legislators Robert Cantwell, Daniel McBride, Robert Ferris, Frances Calarco, Scott Gray, Board Chair William Johnson

Others Present: Legislators Philip Reed, John Peck, Patrick Jareo, Jeremiah Maxon, Corey Grant and Anthony Doldo, County Administrator Robert Hagemann, Deputy Administrator Sarah Baldwin, County Attorney David Paulsen, Confidential Secretary Jill Jones

Chairman Montigelli called the meeting to order at 6:50 p.m., and offered privilege of the floor however no one wished to speak. The Committee approved the minutes of the July meeting as presented.

Nichol Ruf, Director, Drescher & Malecki, LLP presented their audit of Jefferson County's 2021 financial statements.

With regard to the financial statements she said their opinion was unmodified/clean, and their Government Auditing Standards (GAS) opinion which speaks to internal controls was also clean. With regard to the Single Audit (risk assessment of federal expenditures) they tested six programs for 2021 and there were no findings of questionable costs or unallowable activities within those programs. Their opinion was also unmodified and there were no findings in the required audits they performed for; New York State Department of Transportation (CHIPS), Emergency Winter Recovery, as well as the Passenger Facility Charge Report (Airport). She said the Audit documents will be printed and received by the County very soon.

She outlined historical five year graphics of trends for revenues vs. expenses for the General Fund noting that for 2021 revenue gains were in large part due to an increase in the amount of sales tax received, and state aid that was delayed in 2020 and received in 2021 for a net increase of \$20 million; expenses increased the most in general government support due to the additional sales tax money being distributed. She briefly outlined the fund balance policy calculation noting that the fund balance ratio went from 24.9% in 2020 to 40.7% in 2021 in unassigned fund balance to current year expenditures. Following brief discussion Administrator Hagemann advised that the fund balance policy dictates no radical decisions be made in any one year, it allows for a three year period to deal with any adjustments. He said it is likely a proposal to put funds in a reserve account for future use would be suggested. In response to questions concerning American Rescue Plan Act funds Ms. Ruf indicated that a very small portion is in the 2021 financial statements, the remainder is in a restricted cash/unearned revenue account and will not be recognized until it is expended. Ms. Ruf provided contact information and encouraged legislators to contact her should they have further questions.

Chairman Montigelli introduced a resolution Concurring in Settlement of Tax Certiorari

Proceedings and Authorizing Refund of Taxes in Connection Therewith (Rite Aid/Walgreen Co.) and entertained a motion for consideration. A motion was duly made by Legislator Ferris seconded by Legislator McBride and there being no discussion, the Committee agreed to sponsor the resolution as presented.

Chairman Montigelli introduced a resolution Authorizing Agreement with Axon Enterprise Inc. for Provision of Body Worn Cameras for the Jefferson County Sheriff's Office and entertained a motion for consideration. A motion was duly made by Legislator Ferris seconded by Legislator Cantwell and there being no discussion, the Committee agreed to sponsor the resolution as presented.

Chairman Montigelli said unless there are objections the Committee will be voting on resolutions from other jurisdictional committees as a block and legislators should feel free to single out any resolution they want to discuss.

The Committee approved the following General Services Committee sponsored resolutions on a motion by Legislator Ferris seconded by Legislator Cantwell and unanimously carried:

- ✓ Authorizing Agreements with the Federal Aviation Administration, the New York State Department of Transportation, McFarland Johnson and Amending the 2022 County Budget and Capital Plan in Relation Thereto
- ✓ Amending the 2022 County Budget in Relation to the Airport
- ✓ Accepting Donations on Behalf of the Watertown International Airport and Amending the 2022 County Budget
- ✓ Amending the 2022 County Budget in Relation to FY2019 Hazmat Grant Program
- ✓ Amending the 2022 County Budget and Capital Plan in Relation to the Highway Department Consolidated Highway Funding
- ✓ Recognizing NYS Governor's Traffic Safety Committee Child Passenger Safety Program Grant and Amending the 2022 County Budget in Relation Thereto
- ✓ Amending the 2022 County Budget in Relation to Dispatch

The Committee approved the following Health & Human Services Committee sponsored resolutions on a motion by Legislator Ferris seconded by Legislator McBride and unanimously carried.

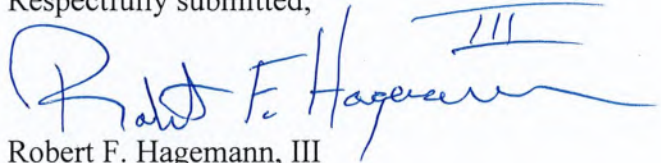
- ✓ Accepting Funding for the Provision of Veteran Services by the Joseph E. Dwyer Peer to Peer Program and Amending the 2022 County Budget
- ✓ Accepting Funding for Community Medicine and Paramedicine Program, Authorizing Agreement and Amending the 2022 County Budget in Relation Thereto
- ✓ Amending the 2022 County Budget Relative to Public Health Department Rabies Accounts
- ✓ Amending the 2022 County Budget Relative to Public Health Department Medical Examiner Accounts
- ✓ Authorizing an Agreement with Code Enforcement and Amending the 2022 County Budget Relative to Public Health Department Childhood Lead Poison

Prevention Accounts

- ✓ Amending the 2022 County Budget and Establishing an Assistant Code Enforcement Officer in Relation to the Childhood Lead Poisoning Prevention Program

There being no further business of the Committee, on a motion by Legislator Ferris seconded by Legislator Cantwell and unanimously carried, the meeting was adjourned at 7:05 p.m.

Respectfully submitted,

A handwritten signature in blue ink that reads "Robert F. Hagemann, III". The signature is written in a cursive style with a large initial "R" and "H". Above the name, there are three horizontal lines, with the Roman numeral "III" written above the top line.

Robert F. Hagemann, III
Clerk of the Board