

SECOND DAY OF ANNUAL SESSION

Johnstown, NY

November 17, 2025

Roll Call – Quorum Present

Supervisors: Blackmon, Bradt, DiGiacomo, Fagan, Fogarty, Goderie, Groff, Howard, Isabella, Kinowski, Lauria, Lehr, Orfan, Palcovic, Potter, Praught, Roehl, VanValkenburgh, Young

TOTAL: Present: 17 Absent: 3 (Supervisor Breh, Groff, Orfan)

Chairman Goderie called the meeting to order at 1:01 p.m. and lead the Pledge of Allegiance.

Chairman Goderie then invited Finance Committee Chairman Gregory Fagan to the dais to Chair the Budget Review session.

Mr. Fagan then asked Budget Director/County Auditor Alicia Cowan to lead review of the 2026 Tentative Budget. He expressed that he is hopeful that progress will be made in lowering the Tax Levy for 2026.

Ms. Cowan presented a MS PowerPoint presentation and provided three (3) Budget Adjustment Worksheets listing proposed revisions for the Board to consider. She advised that currently, the Average County Tax Rate per thousand in the Tentative Budget is \$12.92.

(Supervisor Orfan entered the meeting at 1:05 p.m.)

Ms. Cowan discussed that multiple accounts have been adjusted to reflect proper decreases to payroll and benefit accounts due to a few recent retirement announcements. She stated that with those adjustments and a few more shown on the handout, the overall reduction to the Tax Levy of \$208,315.00 would reduce the Average County Tax Rate to \$12.85 per thousand.

Supervisor Howard made a motion to approve certain Highway “D Fund” and certain General “A Fund” accounts for a total decrease to Expenses of \$140,488.00 and a total increase to revenues of \$67,827.00 for 2026, as presented on the first handout by Ms. Cowan, seconded by Supervisor DiGiacomo and unanimously carried.

Ms. Cowan stated that she would like individual motions taken on the changes listed on the second Budget Adjustment Sheet because those were requests from department heads for reconsideration or new requests.

Supervisor Lauria made a motion to approve a \$500.00 increase to the A.3640.3640-4040 – EXP – Insurance account for a new total of \$7,340.00 for 2026 insurance increases in the Emergency Management Office, seconded by Supervisor Bradt and unanimously carried.

Mr. DiGiacomo asked what the Board of Elections Overtime totaled for 2024. Ms. Cowan stated it was \$3,036.31.

Supervisor Young made a motion to increase the A.1450.1450-1100 – EXP – Overtime Account in the Board of Elections Office by \$3,000.00. Supervisor DiGiacomo made a motion to amend the \$3,000.00 motion to \$1,500.00 for a total amount of \$3,500.00 for 2026, seconded by Supervisor Kinowski and unanimously carried.

(No motion was offered on the request to increase the Board of Elections Office Training and Conferences account for 2026.)

Supervisor Howard made a motion to add two (2) HVAC Roof top units for the DSS Cooper Building to the 2026 Capital Plan utilizing Capital Improvement Reserve Funds for a total amount of \$42,000.00, seconded by Supervisor VanValkenburgh and unanimously carried.

Ms. Cowan stated that Commissioner Anne Solar has requested to add and use New York State Code Blue funding for a Code Blue Shelter contract with Catholic Charities for 2026 in an amount of \$95,000.00, similar to what was recently approved for the remainder of 2025.

Supervisor Bradt made a motion to approve a \$95,000.00 increase to A.6010.6010-3610-REV- State Aid-DSS Admin and A.6010.6010-4170-EXP-Programs for a 2026 contract with Catholic Charities for Code Blue Shelter Services, seconded by Supervisor Fogarty and carried. (Supervisor DiGiacomo was opposed.)

Ms. Cowan then noted that the Supervisors 2026 salary increase will be discussed and action will be taken at the November 24, 2025 Board Meeting.

(Supervisor Groff entered the meeting at 1:17 p.m.)

Ms. Cowan discussed multiple vacant positions listed on the third handout that she recommended to be reduced by approximately 50 percent to reduce the overall impact on the County Tax Levy for 2026.

Ms. Cowan stated that the Treasurer's Office has had two (2) vacancies for a while now and suggested a reduction to certain payroll and benefit expenditure lines for a total reduction of \$59,798.00.

Supervisor Roehl made a motion to approve a \$59,798.00 reduction to certain payroll and benefit accounts in the Treasurer's Office due to one (1) Account Clerk vacancy and one (1) Tax Enforcement Clerk vacancy, seconded by Supervisor Blackmon and unanimously carried.

Mr. Stead reminded the Board that this is something being tried because of the tight budget season and money may need to be moved next year if any of these positions discussed today are filled during 2026.

Ms. Cowan stated that the Board of Elections Voting Machine Custodians payroll line always has money left at the end of each year.

Supervisor Bradt made a motion to approve a \$15,000.00 reduction to the A.1450.1450-1000-EXP-Payroll account for 2026, seconded by Supervisor Howard and unanimously carried.

Ms. Cowan then discussed the current Database Administrator vacancy and suggested a reduction of \$41,940.00 to certain Information Technology payroll and benefit accounts.

Supervisor Palcovic made a motion to approve a \$41,940.00 reduction to certain Information Technology Department payroll and benefit accounts for 2026, seconded by Supervisor Lauria and unanimously carried.

Ms. Cowan then stated that she suggested a \$31,679.00 reduction for certain Social Services (6011 Division) payroll and benefit accounts due to a typist vacancy in the Financial Assistance Unit.

Supervisor Bradt made a motion to approve a \$31,679.00 reduction to certain 6011 Division accounts in the Social Services Department for 2026, seconded by Supervisor DiGiacomo and unanimously carried.

Ms. Cowan then stated that she suggested an additional \$31,679.00 reduction to certain Social Services (6012 Division) payroll and benefit accounts due to a typist vacancy in the Services Unit.

Supervisor Roehl made a motion to approve a \$31,679.00 reduction to certain 6012 Division accounts in the Social Services Department for 2026, seconded by Supervisor Praught and unanimously carried.

Ms. Cowan then stated that she suggested an additional \$40,288.00 reduction to certain Social Services (6012 Division) payroll and benefit accounts due to a Caseworker vacancy in the Services Unit.

Mr. DiGiacomo opined that if a Caseworker position in the Services Unit has been vacant since 2021, why does Social Services still have it in the budget. Mr. DiGiacomo then stated that maybe the Board of Supervisors should revisit this at a later time to see if it should be abolished to save money.

Supervisor Isabella made a motion to approve a \$40,288.00 reduction to certain 6012 Division accounts in the Social Services Department for 2026, seconded by Supervisor Young and unanimously carried.

Supervisor Bradt made a motion to approve a \$31,679.00 reduction to certain 6017 Child Support Division accounts in the Social Services Department for 2026, seconded by Supervisor Lauria and unanimously carried.

Ms. Cowan then stated that an Aging Services Specialist position that has been vacant since December of 2024 and Deputy Director of Office for Aging has been vacant since July of 2024. She noted that she is suggesting less than a 50 percent reduction so that there is enough left to fund one (1) of these positions for the year plus a little extra.

Supervisor Kinowski made a motion to approve a \$78,618.00 reduction to certain Office for Aging payroll and benefit accounts for 2026, seconded by Supervisor Howard and unanimously carried.

Ms. Cowan then stated that her last recommended reduction is related to the Coroner's Professional Services account. She stated that the 2026 Tentative Budget includes \$196,625.00, but that department has never used over \$144,000.00 in past years and suggested reducing that line to \$153,000.00.

Supervisor Howard made a motion to approve a \$43,625.00 reduction in the A.1185.1185-4090 – EXP – Professional Services account for 2026, seconded by Supervisor VanValkenburgh and unanimously carried.

Chairman Fagan asked if any updated figures have been provided in regards to health insurance increases or decreases. Ms. Cowan stated "no".

Supervisor DiGiacomo asked if anything has been paid from A.6010.6129-4170 – EXP – Programs account since the last Budget Review meeting. He noted that the County levied \$1,100,000.00 for 2025, and nothing has been spent yet. He expressed that the Board shouldn't be levying another \$1.1 million for 2026 if it isn't being spent because the \$1.1 million from 2025 is going to fall back to Fund Balance and can be used next year if necessary. Mr. Stead stated that this DSS account is for bills that have not been received from New York State. He noted that it has been over a year since the State has billed the County Social Services Department which is why the account hasn't have any expenditures yet.

Chairman Fagan asked if a Supervising Nurse position still exists in the Correctional Facility. Sheriff Richard Giardino stated "yes" that position is filled. Sheriff Giardino also stated that the Facility will see some additional revenues coming in from St. Mary's Hospital and Opioid Settlement monies. The Sheriff then noted that the Supervising Nurse will remain there until she retires and advised that the position will not be filled after that retirement.

Supervisor Young asked if the Occupancy Tax Reserve can be used for the Fulton County Center for Regional Growth (FCCRG) contract. Mr. Stead stated that there typically isn't enough funds in that reserve to cover the County Visitor's Bureau and FCCRG contract. He then stated that past practice has been to use it specifically for tourism not economic development projects. Supervisor VanValkenburgh queried if Occupancy Tax Reserve funds can be utilized for Planning Department positions, such as for a Planner position. She then stated that her concern is that Planning Department currently doesn't have staff and if that Reserve Fund can help offset the Planner Position that was requested for 2026, then it should be approved and added into the 2026 Budget. Mr. Stead stated that utilizing the Occupancy Tax Reserve would be a "stretch" and would be a "gray area" that probably does not coincide with State Law.

Supervisor VanValkenburgh asked what the total amount is for pending positions for 2026. Mr. Stead stated five (5) positions were moved to full Resolutions for the November 24, 2025 Board meeting and then those Resolutions need to be approved or denied before they are added to the 2026 Adopted Budget. Ms. VanValkenburgh stated that it's difficult to make decisions if she doesn't know what the positions cost. Mr. Stead noted that the Budget Director has the costs of the proposed additional positions and can report on them.

Supervisor Potter asked when the Board of Supervisors approved the funding for the FCCRG to purchase the land for the Johnstown Commerce Park. Mr. Stead stated approximately two (2) years ago, a Resolution was approved for \$250,000.00 and then earlier this year, another Resolution approved an additional \$250,000.00 for engineering services at the Johnstown Commerce Park. The FCCRG Executive Director described the money as a payment to provide front-end match to a grant that would be repaid to the County next year. Supervisor Potter stated that the County is doing a lot of "unprecedented things", such as giving money up front to FCCRG and Fulton County Soil and Water Conservation District (FCSWCD). He then stated that the Board is giving FCCRG a lot of money now for its annual contract with the County in comparison to what the initial contract was for. Mr. Potter stated that good conservative government shouldn't be doing these "unprecedented things".

Mr. Lauria stated that FCSWCD cannot borrow money, but it will attempt to pay the County back before the 25-year agreement is up.

Supervisor Young asked if sales tax revenue will go up even more than the \$1 million increase projected for 2026. Ms. VanValkenburgh stated that with prices increasing on everyday items, consumers might not be able to spend additional, therefore sales tax may not increase much. Mr. Fagan stated that the Finance Committee tried not to overestimate sales tax revenue because that's not always the best practice. Mr. Stead stated that it is trending back to pre-COVID levels most counties.

Supervisor Roehl asked why A.1000.2735-2735 – REV – Opioid Settlement Funds account was "zeroed" out for 2026 if the County is going to be receiving the Purdue Pharmacy lawsuit settlement funds soon. Mr. Stead answered that over 80 percent is restricted funds from that settlement. He noted that Tobacco Settlement Funds were not restricted like the Opioid funds are.

Supervisor Isabella asked what portion of County Property Foreclosure Sales that are set to occur at year end or early next year will positively affect the 2026 Tax Levy. Ms. Cowan stated that the A.1325.1362-1235 – REV – Charges for Tax Advertising & Redemption account is where fees for County auctioned properties are placed.

Supervisor Potter stated that currently the Average County Tax Rate is up \$1.53 per thousand which includes the pending positions that will go in front of the Board of Supervisors on November 24, 2025. He then asked what the current General Fund Balance is. Ms. Cowan stated that General Fund Balance is estimated at \$30.8 million by the end of 2025. She noted that so far the Finance Committee has applied \$5 million to reduce the County Tax Levy for 2026, which leaves,

approximately \$25 million in the Unassigned General Fund Balance according to recent reporting by the County Treasurer.

Supervisor VanValkenburgh questioned how the County went from \$22 million in General Fund Balance to over \$30 million in a month or two. In reply, County Treasurer Scribner stated that additional property tax revenue was received which included late fees on 2025 County Tax bills.

Supervisor Potter suggested applying another \$5 million in Fund Balance to lower the tax levy.

Supervisor VanValkenburgh stated that applying an additional \$5 million of General Fund Balance is unsustainable because that would mean utilizing a total of \$10.5 million of Fund Balance for 2026. She stated that when BST & Co., CPA's, the County's contracted auditors met with the Finance Committee this summer, they advised that utilizing another \$8 million each year is unsustainable.

Supervisor Roehl stated that the County has replenished the General Fund Balance from what was applied to the 2025 Adopted Budget.

Ms. Scribner added that certain Capital Projects were recently closed out and that resulted in an additional \$2 million falling to Fund Balance. She stated that the Treasurer's Office does an adjustment when property taxes are received. She expressed that she thinks the Office will get the other \$1.8 million to reach the estimated \$30 million Unassigned Fund Balance mark.

Mr. Roehl asked how much additional Fund Balance would need to be applied for a 6 percent to 8 percent increase on the Average County Tax Rate instead of the 15 percent increase that is currently proposed in the 2026 Tentative Budget.

Ms. Cowan stated that if an additional \$2 million of General Fund Balance was applied it would lower the Average County Tax Rate to \$12.06 per thousand, which is a 7.68 percent increase on the Tax Rate and a Tax Levy increase of 8.07 percent.

Ms. Cowan stated that if an additional \$2.5 million of General Fund Balance was applied it would lower the Average County Tax Rate to \$11.89 per thousand, with a 6.16 percent increase to the Tax Rate and a 6.57 percent increase on the Tax Levy. She noted that the Levy would still be \$1.1 million over the Tax Cap.

Supervisor VanValkenburgh stated that she would like to make a motion to remove \$100,000.00 from A.6010.6129-4170 – EXP – Programs account and add the Planner Position to the Planning Department budget to avoid localities losing vital planning services during 2026. Mr. Stead stated that might be a good idea now that the County has its first County managed Sewer District. He then stated that the SMART Waters program was started because it is logical for this County and it was anticipated that the Planning Department would need a position to coordinate all SMART Waters functions. The Civil Engineer has been dedicated to that task recently.

Supervisor DiGiacomo made a motion to approve a reduction to A.6010.6129-4170 – EXP – Programs by \$500,000.00, for a total 2026 budgeted amount of \$600,000.00, seconded by Supervisor Groff and unanimously carried.

Supervisor VanValkenburgh made a motion to sponsor a Resolution to reactivate a Planner Position in the Planning Department and appropriate the necessary funds for said position in 2026, seconded by Supervisor Lauria and unanimously carried.

Mr. Stead stated that the appropriate Resolution would be prepared for action on the November 24 Board Agenda.

Upon a motion by Supervisor Howard, seconded by Supervisor Lauria and unanimously carried, the Board entered into Executive Session at 2:27 p.m. to discuss Employment History and Collective Bargaining.

(Supervisors Potter and Lauria left the meeting at 2:27 p.m.)

Upon a motion by Supervisor Palcovic, seconded by Supervisor VanValkenburgh and unanimously carried, the Board re-entered Regular Session at 3:01 p.m.

County Attorney Jason Brott noted that the original FCCRG payment for the Johnstown Commerce Park project that was approved in September 2025 must be paid back by June 30, 2026.

Ms. Cowan then noted that if an additional \$2.5 million of Fund Balance was appropriated to the 2026 Tentative Budget, the Average County Tax Rate would be \$12.06 per thousand which is a 7.68 percent increase on the tax rate. She then stated that it would also result in an 8.14 percent increase on the 2026 Tax Levy.

Supervisor VanValkenburgh made a motion to apply additional Appropriated Fund Balance of \$2.5 million to the 2026 Tentative Budget for a total applied Fund Balance of \$7,500,000.00, seconded by Supervisor Roehl and carried. (Supervisor DiGiacomo was opposed)

Chairman Fagan turned the meeting back over to Chairman of the Board Goderie.

Mr. Stead advised that the next Board Meeting is going to be held on November 24, 2025 at 1:00 p.m., including the 2026 Tentative Budget Public Hearing at 1:30 p.m. and suggested a Finance Committee meeting be held prior to the Board meeting at 10:30 a.m. in Meeting Room #1 in the County Office Building.

The Board recessed at 3:10 p.m. until Monday, November 24 at 1:00 p.m.

Certified by:

Jon R. Stead, Administrative Officer/ DATE

Clerk of the Board