

# Budget & Finance Focus Group Report

**Westchester Charter Revision Commission  
Budget and Finance Focus Group  
January, 2013 – Interim Report**

Members:

Jeffrey M. Binder, Esq. – Chair  
Paul Meissner – Vice Chair  
Paul Windels III, Esq. – Secretary  
Matt Thomas  
Julie Killian  
Derickson Lawrence  
Anne McAndrews  
John Mattis  
Herman Geist

Meeting Dates and Persons Interviewed<sup>1</sup>

Date:	Person(s) interviewed:
11/3/2011	Stacey Dolgin-Kmetz – Special Counsel to Charter Revision Commission
11/10/2011	Olivia Rhodes – Director of Fiscal Affairs, Westchester County Board of Legislators; Ann Reasoner, Deputy Director for Fiscal Affairs, Westchester County Board of Legislators (Individual meeting with Chair of Committee)
11/14/2011	No Persons Interviewed
11/28/2011	Paul J. Noto, Esq. – Former Majority and Minority Leader, Westchester County Board of Legislators
12/09/2011	Stephen P. Tenore – Former Chairman of the Westchester County Board of Legislators
1/13/2012	Mark Tulis, Esq. – Former Member, Westchester County Board of Legislators, Former Town Supervisor, New Castle, Chairman – Westchester Medical Center Board of Directors
2/8/2012	No Persons Interviewed
3/14/2012	Olivia Rhodes, Director of Fiscal Affairs, Westchester County Board of Legislators, Ann Reasoner, Deputy Director for Fiscal Affairs, Westchester County Board of Legislators, Martin Rogowsky – Former Member, Budget Chairman, Westchester County Board of Legislators
4/30/2012	No persons Interviewed

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<sup>1</sup> Our examination of the budget process focused on the budget process as practiced in the last twenty to thirty years, including the budgets enacted in 2010 and 2011 for the 2011 and 2012 fiscal years. Time constraints did not, however, permit us to include the circumstances under which the 2013 budget was passed in 2012, and especially the opinions of the different participants in that process as to whether and the extent to which the process itself worked or whether that process identified changes that need to be made. We suggest that the Commission invite the key participants to offer greater insight into the 2013 budget implementation and any possible Charter revisions based on that experience.

6/7/2012 Citizens Budget Advisory Committee – Justin Brasch, Esq.; Arthur Vietro; Fran Piskorowski, Dave Cabibbo, Bill Kay, John McGarr  
6/21/2012 Larry Soule – Westchester County Budget Director  
11/1/2012 Sheila Marcotte – Westchester County Legislator

**Introduction:**

The Budget and Finance Focus Group (hereinafter, the “Group”) sought to identify ways in which reforming the Westchester County Charter could improve the budget-adopting process. Of particular interest to the group were issues that either arose from the language or application of the charter or issues that charter change could possibly address. The guiding principles which informed the group’s research included the following: what impedes (or could impede) the County from enacting a budget with greater public participation, increased transparency, and more thorough legislative oversight while simultaneously providing for Executive operational flexibility. From the testimony of the individuals interviewed several themes emerged consistently and were deemed by the Group to be issues which ought to be more thoroughly vetted by the Commission as a whole along with professional staff -- these include:

**Recommended Issues For Further Discussion:**

***Issue 1: Is the budget approval time frame too compressed?***

Potentially changing the fiscal year to more closely coincide with the New York State fiscal year became a recurring issue discussed among multiple guests who appeared before the committee.

**Issue Overview:**

- a. *Charter Section 167.01* specifies that the fiscal year of the County shall begin on the first day of January and shall end on the last day of December.

**Possible Recommendation: commence the Fiscal Year on July 1**

- i. Pro:
  - 1. A July 1 fiscal year may allow for better budgeting as the levels of federal and state aid and holiday tax proceeds coming to the County would be more readily discernible.
  - 2. At present, the New York State budget must be passed by April 1 which, if on time, would give the County, almost three months to consider its impact (vis-a vis revenue and mandated spending).
  - 3. A July 1 fiscal year could also allow for a longer period of time for the executive and legislative branches of County government to deliberate on the overall County budget.
- ii. Con:
  - 1. Changing the fiscal year will require a substantial amount of temporary disruption in the County's fiscal process.

Key discussion from witnesses: while not averse to changing the fiscal year in concept, budget professionals from both the executive and legislative branches have noted that there are certain advantages to the budget-adopting process in terms of being able to work on the budget for the following year with the most recent (and reliable) data available from the current fiscal year. They observed that a longer budgetary adoption time frame might waste time in terms of unnecessarily having to narrow and define issues that are already defined and/or narrowed under the current process.

2. **Issue 2: Should the timing of the release of the County budget and its subsequent review by the Board of Legislators be changed so that there is a longer review period?**
  - a. *Charter Section 167.61* specifies that not later than the fifteenth day of November of each year, the County Executive shall submit to the County Board a proposed budget for the ensuing fiscal year for current and capital purposes...
  - b. *Charter Section 167.81* specifies that by the first Monday in December, the Committee on Budget and Appropriations may file with the County Board a memorandum of any proposed changes
  - c. *Charter Section 167.91* specifies that a public hearing on the proposed changes be held by the third Monday in December.
  - d. *Charter Section 167.101* specifies that the County Board may revise the items contained in the Committee on Budget and Appropriations memorandum of proposed changes so long as it does not increase the amounts specified in that memorandum. The County Board has to publish its intended changes and cannot act on them until at least five days have passed from their publication. Once those five days have passed, the County Board holds another public hearing – such hearing is for proposed increases above the Committee on Budget and Appropriation’s memorandum. In the event that the Board then presents the County Executive with a budget containing additional or increased items, the County Executive has 5 days to veto such additional or increased items.
    - i. At present the County budget is an approximately \$1.3 billion budget. The total potential time for review and adoption under the current Charter time-frame is a maximum six and one-half week period from November 15 through December 31. Subtracting the holiday periods – Thanksgiving and Christmas – from this time frame effectively leaves an approximately five week window in which to adopt the budget.
    - ii. A possible time frame might follow the following [ ] week schedule:
      1. [ ] – release of County Executive proposed budget
      2. [ ] – public comment period for CE budget

3. [ ] – Board budget hearings
4. [ ] – Deadline for Board to release changes to CE proposed budget (additions and deletions)
5. [ ] – public hearing(s) on Board changes
6. [ ] – Board to adopt budget
7. [ ] – CE to sign or veto
8. [ ] – Board Override if necessary
9. July 1 – Fiscal year begins

iii. **Pro:** A longer time frame for review could result in more meaningful and thorough legislative oversight, greater public participation and more transparency.

- a. A Spring/Summer budget adoption schedule would allow for ample time for the County’s part-time legislators along with the Board’s limited staff and consultants to have meaningful input into one of the most vital functions of the Board of Legislators.
- b. This time-frame would also be far enough removed from the odd-year election cycle (approximately 12 weeks) such that budgetary partisan politics related to any impending County election might be minimized – or at least be far enough away from the actual election so as to minimize its impact on the vote one way or another.

iv. **Con:** Changing the fiscal year will require a substantial amount of temporary disruption in the County's fiscal process.

**3. Issue 3: *Should the Charter be clarified to ensure that the Board of Legislators has access to departmental funding requests?***

- a. Section 167.21 states in pertinent part that no later than September 10, the head of each department shall furnish to the Budget Director, on forms supplied by the budget director, estimates of revenue and expenditures for their departments along with supporting data.
  - i. Past practice has been to allow the Board of Legislators access to original funding requests from each department so that the Board can gain insight into what professionals in each department need to perform their respective functions. The Charter should codify this practice in a way that assures unfettered access to this information by the Board as part of its oversight responsibilities.

*Key Discussion/Background Information:* Approximately halfway through 2012, the Chairperson of the Board of Legislators Budget & Appropriations Committee was

refused access to original funding requests from each department for the 2012 County budget.<sup>2</sup>

As a result, a difference of opinion arose between the Chairperson and the Budget Department. The Chairperson interpreted the Charter as requiring departments to report their original budget requests as distinct from the amounts contained in the proposed budget, including what the professionals in each department felt was the dollar amount needed to perform its functions. The Budget Department viewed the Charter as having been complied with in that the departments ought not make formal budget requests before gaining an understanding of the budget parameters under which they would be operating in the upcoming fiscal year.

The Commission may want to consider adding to this request something similar to what is required in §167.71 – “Budget Message” by which the Budget Director describes the methodology of how both revenue and costs were projected. The intent of any Charter changes should aim at encouraging the Budget Director to act as an “educator” on how the numbers were arrived. The same principle would apply to any changes in revenues and/or costs of projects with the intention being to create an “apples vs. apples” comparison between how the County Executive calculated the costs/revenue projections contained in his budget and the costs/revenue projections in any Board changes.

**4. *Issue 4: Would a two-year budget cycle improve the County’s fiscal health?***

- a. Pro:
  - i. Could occur during non-election years
  - ii. Could smooth out spending,
  - iii. Make it more predictable for bond rating agencies
- b. Con:
  - i. Would require revision of oversight process
  - ii. Would need to have an explicit process for adapting budget to changed circumstances

**5. *Issue 5: Should the language of the Charter be clarified vis-à-vis the status of the Board of Legislators as it relates to its participation in capital project initiatives?***

- a. *Section 167.21* specifies that by May 1 the head of each department, institution, office and agency of the County government shall furnish to the Budget Director, the County Planning Board and the Capital Projects Committee detailed estimates of any capital projects which the head of such department, institution, office or agency believes should be undertaken within the next five fiscal years.
  - i. Recommendation: This language should be amended to clarify that for capital projects purposes, the Board of Legislators does not have to adhere to this timeline.

*I. Pro:*

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<sup>2</sup> See article on issue in LoHud.Com, July 1, 2012.

- a. Would result in the Board’s capital priorities being included in the printed budget for the fiscal year at issue.
  - b. Nothing would change in terms of the capital review process by the County’s Capital Projects Committee and County Planning Board.
2. Con:
- a. A realistic capital budget should only include capital projects that have been approved by the Capital Projects Committee and the County Planning Board. The approval process is not arduous and ensures that items that are voted into the capital budget will actually go forward. Conversely, the inclusion of a project in the capital budget may skew the approval process by applying undue pressure for approval itself or for accelerating the process beyond a reasonable time for the professionals involved to do a proper and thorough job.

*Key Discussion* – Board of Legislators finance staff hold the position that because the Board is a separate and co-equal branch of County government, it should have the ability to direct that its capital budget priorities make it into the printed version of the budget, notwithstanding the fact that the proposed project must still go through the capital projects review process involving the County Planning Board and the Capital Projects Committee. At present, the Charter can be interpreted in such a way so as to thwart the capital budget policy expressions and priorities of the Board.

**6. Issue 6: Should the Charter require a more formalized budget monitoring process that includes a quarterly reporting requirement?**

- a. *New subsection added to Charter Section 167* requiring the County Budget Department to issue quarterly performance reports showing the County’s actual fiscal condition in relation to the annual budget adopted for that fiscal year. Said quarterly reports should be readily available for public inspection on line. Such quarterly reports should be issued by four dates certain throughout the fiscal year.
  - i. Pro: Allows for public monitoring of expenses
  - ii. Con: Accounting staff burden

*Discussion Point/Observation* – any quarterly reporting requirement should include baseline metrics as used in the County Executive’s proposed budget.

**7. Issue 7: Should there be enhanced public notice when the County intends to borrow to pay for pension costs?**

- a. The Group believes that this issue will continue to grow in importance and portends to “hollow out” future County budgets.

- i. One potential recommendation would hold that if any future County Executive intends on using the current NYS Pension System cost amortization / borrowing facility, that they be required at a minimum to make a separate and distinct public notification of their intentions (dollar amount, cost, explanation) during the budget process.
- ii. Any borrowing (similar to other capital borrowing thresholds) should be put to a voter referendum. This may require a detailed analysis of timing because pension costs are (in reality) operating costs as opposed to capital expenditures.

*Discussion/Observation* – this issue warrants further discussion at the Commission-wide level along with staff research as the Group did not hear testimony on this point. Former Westchester County Legislator, Steve Tenore suggested a mandatory public referendum before any funds were borrowed for pension-related costs.

8. ***Issue 8 – Should there be a waiting/notice period for all Legislators before voting on adds/deletes?***

- i. Sections 167.81, 167.91, and 167.101 specify the process under which the Board may make changes to the proposed budget. Under current practice, the Memorandum of Proposals only contains proposed additions to the proposed budget, and those "adds" are presented in line item form without more description. The public hearing is usually held the day after the Memorandum is released. Deletions are presented separately and legislators have been required to vote almost immediately upon receipt of a similar spread sheet listing the proposed deletions.
- ii. Sections 167-89, 91, and 101 could be amended to require that no "adds" or deletes should be finally voted on until at least 48 hours after they have been proposed in open session. The Board shall not conduct a final vote on the budget until 48 hours after all additions and deletions shall have been voted upon, subject to reconsideration; during the 48 hour period after additions and deletions have been adopted, the County Final Proposed Budget shall be posted on the County's website.
- iii. Prior to a final vote of the full Board of Legislators on the Final Proposed Budget, the Board shall hold a public hearing. Any further changes that delete more than \$500,000 total or \$50,000 from a particular budget item shall be subject to a 24-hour "cure" period before a final budget vote shall be taken. The rule on the 24 hour final "change" period may be waived, but only upon the unanimous consent of all Legislators.

*Key Discussion* – The Group heard from Republican legislator Sheila Marcotte who suggested the following: under current practice, “adds” and deletes are proposed as line

items on a sheet that offers no serious description of what those “adds” or deletes would affect. Members of the Board are often required to vote almost immediately on those “adds” and deletes with little opportunity to understand the impact of what they are voting for or against, much less to consult with any parties affected by the proposals or the budget professionals retained by the Board or to hear from the public as to the pros/cons of the proposed adds/deletes.

**Note from the Chairperson:** *I would like to thank all the members and of the Budget and Finance Focus Group for their participation in our meetings and for their assistance with this report. The input received from everyone, no matter the degree, was very valuable and helped contribute to this daunting process. In particular I would like to express my appreciation to my Vice Chair, Paul Meissner and Paul Windels who served as our vital (and reliable) recording Secretary. Lastly, I would like to thank Charter Revision Commission Chair, Richard Wishnie for giving me the opportunity to lead our group.*

*-- Jeffrey M. Binder*

# Budget and Finance Focus Group Meeting Agendas and Minutes

AGENDA – Westchester Charter Revision Commission:  
Budget and Finance Focus Group  
November 3, 2011

1. Welcome
2. Housekeeping
  - a. Volunteer for Secretary to Committee
  - b. Schedule for Meetings
  - c. Location of Meeting – rotation
  - d. Exchange of Contact Information
3. Discussion of Mission and Scope
4. Overview of Process -- Stacey Dolgin-Kmetz, Westchester County Board of Legislators
  - a. Review of Charter Provisions for Budget Process (Chapter 167 – County Budget)
  - b. Review of Budget Document – 2011 Westchester County Operating Budget
    - i. Overview – general discussion on how to read it
5. Current Budget Process
  - a. Overview of schedule of hearings
  - b. Focus Group coverage of hearings
6. Ideas for Invited Guests
7. Possible Sub-Focus Group Ideas
8. Adjourn

Westchester Charter Revision Commission  
Budget and Finance Focus Group  
Minutes of November 3, 2011, Meeting

A meeting of the Budget and Finance Focus Group of the Westchester Charter Revision Commission was held on November 3, 2011, at the offices of Jeffrey Binder, 68 East Post Road, White Plains, New York. Present were focus group members Jeffrey Binder (Focus Group Chair), Ann McAndrews, and Paul Windels (physically) and Paul Meissner (Focus Group Vice Chair), Julie Killian, Derrickson Lawrence, and Matthew Thomas (by telephone). Also attending were Commission Chair Richard Wishnie, Melanie Montalbo staff liaison from the Westchester County Board of Legislators, and Stacey Dolgin-Kmetz, Legislative Counsel to the Board of Legislators.

After the meeting was called to order, the group agreed for the time being not to appoint a permanent secretary but to delegate the duties of secretary for any particular meeting to a member in attendance at that meeting. Paul Windels volunteered to serve as secretary for this meeting. It was agreed that the Focus Group should meet bi-weekly to the extent practicable for approximately one hour and that the usual meeting time would be 9:30 a.m.

Ms. Dolgin-Kmetz then addressed the meeting. At the outset, Ms. Dolgin-Kmetz advised the Focus Group that in her opinion, after consultation with the New York State Commission on Open Government, meetings of the Focus Group are subject to the New York Open Meetings Law. Asked her opinion as to how far the Open Meetings Law extended, Ms. Dolgin-Kmetz explained that the law covers formal subcommittee meetings where actions may be taken, as distinct from informal discussions, unless those discussions are intended and understood to supersede formal meetings.

Ms. Dolgin-Kmetz then guided the Focus Group through the pertinent provisions of Chapter 167 of the Charter regarding the budget calendar and the process of submission by the County Executive, revisions by the Board of Legislators, public hearings, and the veto and override process. It was noted that the County Executive has both a line-item veto and the general power to veto the entire budget and that the budget must be approved by December 27 of each year in order that the tax levy may be adopted by December 28. In the event that a budget is not adopted by December 31, the Charter provides that the prior year's operating budget remain in force. Chairman Wishnie pointed out that this default provision may come into conflict to the extent that collective bargaining agreements contain provisions that require increases in the operating budget.

Ms. Dolgin-Kmetz and the Focus Group also discussed the tax levy process, including issues as to the basis of assessments from each town, village, or city in the County, the role and function of the State Equalization Commission, and the possible effect of certiorari petitions, especially at a time when many real estate values have fallen below where they stood in prior years.

There was a general consensus among the members of the Focus Group that it should focus on identifying systemic problems that could be ameliorated through the Charter and that the Focus Group should try to observe as much of the process in action during the presentation and approval of the 2012 Budget.

The Focus Group scheduled its next meeting for November 14, 2011, at 9:30 a.m., at the offices of Focus Group Chair Jeffrey Binder.

Respectfully Submitted,

Paul Windels III  
Acting Secretary

-- AGENDA --

Westchester Charter Revision Commission:  
Budget and Finance Focus Group  
November 14, 2011  
9:30 a.m. – 68 East Post Road, White Plains, NY 10601

1. Welcome
2. Housekeeping
  - a. Volunteer for Secretary to Committee
  - b. Schedule for Meetings
  - c. Location and time of next meeting
3. Adoption of Minutes from November 3<sup>rd</sup> Meeting
4. Discussion of Mission and Scope (Continuation)
5. Current Budget Process
  - a. Overview of schedule of hearings
  - b. Focus Group coverage of hearings
6. Report from meeting with Board Budget Director and Deputy – Olivia Rhodes and Anne Reasoner
7. Possible Sub-Focus Group Ideas
8. Adjourn

Westchester Charter Revision Commission  
Budget and Finance Focus Group  
Minutes of November 14, 2011, Meeting

A meeting of the Budget and Finance Focus Group of the Westchester Charter Revision Commission was held on November 14, 2011, at the offices of Jeffrey Binder, 68 East Post Road, White Plains, New York. Present were focus group members Jeffrey Binder (Focus Group Chair), Ann McAndrews, and Paul Windels (physically) and Paul Meissner (Focus Group Vice Chair), Julie Killian, Derrickson Lawrence, and Matthew Thomas (by telephone). Also attending were Commission Chair Richard Wishnie and Stacey Dolgin-Kmetz, Legislative Counsel to the Board of Legislators.

After the meeting was called to order, the minutes of the November 3, 2011, meeting were approved as submitted and Paul Windels volunteered to serve as secretary for this meeting. It was agreed that the Focus Group should next meet on November 28, 2011, at Mr. Binder's office at 9:30 a.m.

Mr. Binder reported that he had met with Olivia Rhodes, Director of Fiscal Affairs, and Ann Reasoner, Deputy Director of Fiscal Affairs of the Board of Legislators, both of whom previously served on the staff of former County Executive Spano, regarding the budget process. He recommended that the Focus Group should meet with them as well at a mutually convenient date. As reported by Mr. Binder, Ms. Reasoner and Ms. Rose recommended focusing on the flow of information between the County Executive and the Board and whether the County Executive was supplying adequate supporting information to the Board.

It was further noted that the Budget Director is required to report to both the County Executive and the Board but serves at the pleasure of the County Executive. One possible issue

for consideration is whether the Board should have the power to dismiss the Budget Director. In connection with this issue, the Board's power to subpoena and the process for issuing subpoenas were noted, as was the institutional need for the County Executive to have adequate bargaining power as collective bargaining agent for the County.

The Group also reviewed the upcoming meetings regarding the 2012 Budget and the availability of members of the Group to attend some of those meetings. The role of the accounting firm of Bennett, Storch & Kielsen in auditing the proposed budget and reporting to the Board was reviewed, and it was proposed that the Group meet with BKS after the completion of the 2012 Budget to obtain BKS's feedback on the budget process.

The Group also discussed the process of approving the capital budget and the interrelation of Charter Sections 167.21 and 167.81 with respect to the ability of the Board to increase proposals in the capital budget. The amount of the budget subject to the control by the County Executive and the extent and history of mandated items

The meeting was then adjourned.

Respectfully Submitted,

Paul Windels III  
Acting Secretary

# Memo

**To:** Focus Group Members  
**From:** Jeffrey Binder  
**CC:** Richard Wishnie  
**Date:** 12/13/2012  
**Re:** Meeting with Olivia Rhodes, Director of Fiscal Affairs, Westchester County Board of Legislators, Ann Reasoner, Deputy Director of Fiscal Affairs, Westchester County Board of Legislators

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On November 10, 2011, I had the pleasure of meeting with the above-named County Board personnel and me with them for over an hour to discuss their observations of the County Budget process and get from them some ideas for possible Charter changes. They suggested three specific ideas this focus group could keep in mind as it evaluates the budget process. They include:

- 1) Creating an earlier deadline for the release of the capital budget – perhaps October 15<sup>th</sup> of each year.
- 2) Clarify section 167.21 of the Charter in a way that allows the Board of Legislators to add capital projects irrespective of the timeframe set forth for other County departments. The net effect of this would be to have the Board's projects included in the printed budget.
- 3) Address the issue of potential divided/dual loyalty of the Budget Director – loyalty to County Executive and loyalty to Board of Legislators.

I hope to have Ms. Rhodes and Ms. Reasoner before the Focus Group in the near future.

Jeff Binder

-- AGENDA --

Westchester Charter Revision Commission:

Budget and Finance Focus Group

November 28, 2011

9:30 a.m. – 10:30 am 68 East Post Road, White Plains, NY 10601

1. Welcome
2. Housekeeping
  - a. Volunteer for Secretary to Committee (any other volunteers to give Paul Windels a break?)
  - b. Location and time of next meeting
3. Adoption of Minutes from November 14<sup>th</sup> Meeting
4. Discussion of Mission and Scope (Continuation)
5. Current Budget Process
  - a. Overview of schedule of hearings
  - b. Focus Group coverage of hearings
  - c. Report from meetings attended thus far
    - i. observations as to process
    - ii. substantive comments on budget matters
6. Special invited guest: Paul Noto, Esq.
  - a. Q & A
7. Suggestions for future guest speakers
8. Adjourn

Westchester Charter Revision Commission  
Budget and Finance Focus Group  
Minutes of November 28, 2011, Meeting

A meeting of the Budget and Finance Focus Group of the Westchester Charter Revision Commission was held on November 28, 2011, at the offices of Jeffrey Binder, 68 East Post Road, White Plains, New York. Present were focus group members Jeffrey Binder (Focus Group Chair), Ann McAndrews, and Paul Windels (physically) and Paul Meissner (Focus Group Vice Chair), Julie Killian, and Matthew Thomas (by telephone). Also attending were Stacey Dolgin-Kmetz, Legislative Counsel to the Board of Legislators, and Paul Noto, a former Majority Leader and Minority Leader of the Board and Mayor of Mamaroneck (in person), and Commission Chair Richard Wishnie (by telephone).

After the meeting was called to order, Paul Windels volunteered to serve as secretary for this meeting. Mr. Noto then discussed his experience with the budget process from the standpoints of majority and minority leader and of dealing with county executives from both parties. Noting that the Charter gives the Board policymaking authority for the County, he described how the Board first took an independent stance on budget issues under the leadership of Steve Tenore in the early 1990's as well as the general nature of how the budget process has worked within the Board and between the Board and the County Executive during his time of service.

In Mr. Noto's view, the budget process is too short to enable legislators to analyze the budget comprehensively. He pointed out that membership on the Board is a part time position and that the Board has not always hired staff with the experience to analyze a budget in depth – whereas the current Board has hired several staffers who were senior members of the prior

County Executive's budget staff. A key criterion in his view is the ability of Board members to follow up on requests for information from the various executive departments. He would like to see the initial budget released in early October but is also open to the concept of operating on a different fiscal year. Mr. Noto also observed, in connection with the timing issue, that legislators are reluctant to raise taxes shortly before an election.

Mr. Noto does favor having a fixed deadline for adopting the budget with a default mechanism, as it ensures that there will be a budget of some sort no matter what happens in the budget process. He considers the public hearings helpful in that they educate the public about the process and the issues at hand, but that there is too little time to enable the process to accomplish as much as it should. The individuals and organizations that participate tend to be those directly affected by the budget; those same individuals and organizations have the strongest interest in county politics and tend to form the basis of support for most county political activity. By contrast, he experienced far more public interest in day-to-day affairs than when he served in local government in Mamaroneck.

His observations of the process itself include that some legislators operate as workhorses and others as show horses. The same is true for the presentation of parts of the budget – in his view the best budget presentations are concise (less than 30 pages) and focus on the significant issues raised with respect to a particular departmental budget. Ideally, the Budget Chair should ask department heads to focus on what they feel they need in their budgets and why specific items that are proposed to be cut should or should not be cut.

He suggested that an independent Budget Commissioner might improve the overall process and urged that the Focus Group find out if any County has such an officer. Alternatively, the possibility of an elected comptroller should be considered.

As an overall matter, Mr. Noto believes that the Charter works when elected officials cooperate, but not if they operate in a dysfunctional manner. In his experience, Members of the Board cooperated across party lines and with the County Executive when the Board was closely divided (9-8 or 10-7), as was the case when he served, and it was easier to cooperate in prosperous economic times when the tax base generated sufficient revenues to pay for what was proposed. He never served with a Board aligned like the current Board, with a 12-5 majority in favor of the party in opposition to the County Executive, but noted as an objective matter that such a majority at least opens up the possibility of the majority caucus becoming less inclined to compromise with members of the minority or the County Executive.

It was agreed that the Focus Group should next meet on December 9, 2011, at Mr. Binder's office at 9:30 a.m.

The meeting was then adjourned.

Respectfully Submitted,

Paul Windels III  
Acting Secretary

-- AGENDA --

Westchester Charter Revision Commission:  
Budget and Finance Focus Group  
December 9, 2011

9:30 a.m. – 10:30 am 68 East Post Road, White Plains, NY 10601

1. Welcome
2. Housekeeping
  - a. Volunteer for Secretary to Committee (any other volunteers to give Paul Windels a break?)
  - b. Location and time of next meeting
3. Adoption of Minutes from November 28<sup>th</sup> Meeting
4. Presentation from Special Invited Guest – Former Chairman of the Westchester County Board of Legislators: Stephen P. Tenore (New Rochelle)
  - a. Q & A
5. Discussion of Mission and Scope (Continuation)
6. Current Budget Process
  - a. observations as to process
    - i. substantive comments on budget matters
7. Suggestions for future guest speakers
8. Adjourn

Westchester Charter Revision Commission  
Budget and Finance Focus Group  
Minutes of December 9, 2011, Meeting

A meeting of the Budget and Finance Focus Group of the Westchester Charter Revision Commission was held on December 9, 2011, at the offices of Jeffrey Binder, 68 East Post Road, White Plains, New York. Present were focus group members Jeffrey Binder (Focus Group Chair), Matthew Thomas, and Paul Windels (physically) and Paul Meissner (Focus Group Vice Chair), Julie Killian, Derrickson Lawrence, and John Mattis (by telephone). Also attending by telephone were Stacey Dolgin-Kmetz, Legislative Counsel to the Board of Legislators, Chris Crane, Legislative Counsel to the Board of Legislators, Stephen P. Tenore, a former Chair of the Board, and Commission Chair Richard Wishnie.

After the meeting was called to order, Paul Windels volunteered to serve as secretary for this meeting. The Minutes of the November 14 and 28, 2011, meetings were approved. Mr. Tenore then addressed the meeting based on his 11 years' experience on the Board, including four years as Chair. In his view, adherence by the County government to the Charter raised a greater concern in the first instance than Charter revision. One example he provided was the Westchester Medical Center; as originally conceived, the Center was to be spun off, with the County to remain responsible for indigent care, but, after he left the Board, the Center was converted to a public benefit corporation, with the County responsible for all of its obligations. Other examples include the use of emergency contract provisions to forestall bidding on contracts that should be placed out for competitive bid and the creation of legislative committees beyond the four expressly authorized in the Charter (Budget and Appropriation, Public Works, County Office, and Legislation).

With respect to the budget process, while the Board was governed by a coalition of Republicans and Democrats, there never was a supermajority. As a result, the dynamics of reaching a budget required more give and take. He believes it advantageous for the County to be on a different fiscal year from the State and Federal governments, first because it required the County to plan on a worst case scenario and second because it enabled the County government to address different budgets at different times of the year. He considers the overall budget process too short, but also noted a lack of follow-up on the part of the Board to ensure that the Budget of any particular year has been complied with. He does not think that the Board is overburdened with its workload, and considers that the Board's budget, which has increased by 400% in the last decade, is excessive. He does believe that there should be a separate budget department and counsel for the Board. He would consider an independent budget office favorably, subject to determining how the personnel of that office would be appointed and how the office would be staffed. He would be in favor of an elected Comptroller and Inspector General.

Mr. Tenore believes that non-capital borrowing from pension funds or the State should require approval by public referendum. He noted that the Board never borrowed from the reserve fund during his years of service and that the rating agencies rating the County's creditworthiness employ a rule of thumb that the reserve fund of any governmental body should be at least 5% of its budget.

Throughout the discussion, Mr. Tenore expressed concern about corruption – both its existence and its appearance – in the county government. He noted, based on his personal experience, the ability of government officials to influence the behavior of other officials through the power to increase salary, add staff and other perquisites, and award contracts, as well as the ability to reduce or eliminate any of those benefits.

It was agreed that the Focus Group should next meet on January 13, 2012, at Mr. Binder's office at 9:30 a.m.

The meeting was then adjourned.

Respectfully Submitted,

Paul Windels III  
Acting Secretary

-- AGENDA --

Westchester Charter Revision Commission:

Budget and Finance Focus Group

January 13, 2012

9:30 a.m. – 10:30 am 68 East Post Road, White Plains, NY 10601

1. Welcome
2. Housekeeping
  - a. Volunteer for Secretary to Committee (any other volunteers to give Paul Windels a break?)
  - b. Location and time of next meeting
3. Adoption of Minutes from November 28<sup>th</sup> Meeting
4. Discussion of Mission and Scope (Continuation)
5. Special Invited Guest – Mark Tulis, Esq.
  - a. Q & A
6. Current Budget Process
  - a. Review of Focus Group coverage of hearings
  - b. Report from meetings attended
    - i. observations as to process
    - ii. substantive comments on budget matters
  - c. Overall observations of budget process
7. Suggestions for future guest speakers
8. Adjourn

Westchester Charter Revision Commission  
Budget and Finance Focus Group  
Minutes of January 13, 2012, Meeting

A meeting of the Budget and Finance Focus Group of the Westchester Charter Revision Commission was held on January 13, 2012, at the offices of Jeffrey Binder, 68 East Post Road, White Plains, New York. Present were focus group members Jeffrey Binder (Focus Group Chair), Julie Killian, Ann McAndrews, John Mattis, and Paul Windels (physically) and Derrickson Lawrence, (by telephone). Also attending were Stacey Dolgin-Kmetz, Legislative Counsel to the Board of Legislators, and Mark S. Tulis, Chair of the Westchester County Healthcare Corp. and a former member of the Board of Legislators (as well as former Town Supervisor and Councilmember for the Town of Newcastle (in person) and Commission Chair Richard Wishnie (by telephone).

After the meeting was called to order, Paul Windels volunteered to serve as secretary for this meeting. The Minutes of the December 9, 2011, meeting were approved subject to changes given to Mr. Windels. Mr. Tulis then addressed the meeting. His overall observation was that the budget process worked properly with respect to the 2012 budget. He noted that the various players in the budget process achieved their major goals – for example the approval of the sewer project for New Castle, which had previously been held up by certain individual Board members. In his view, the ability of one or two powerful legislators to hold up a vote impairs the ability of the Board to function. He therefore recommends that any individual member of the Board of Legislators should be able to have the Board vote on any matter simply by requesting a vote. He also pointed out that he had served on a commission that had recommended abolition of “in lieu

of” payments but that the Board had returned to the custom of making such payments to members about a year after that recommendation had been made.

Mr. Tulis believes that the budget process is too compressed time-wise and that ideally it should be completed before Election Day – or at least the County Executive’s proposed budget submitted before that date. He would favor the creation of an independent budget officer, but not an elected official. On the other hand, he believes that the Board could function with less budget staff – when he served the Board’s budget staff comprised approximately 14 employees.

He sees the tax collection system as a major problem, especially in difficult financial times – including times when some people or entities simply fail to pay taxes. Noting that Westchester’s system of towns guaranteeing tax collections upstream is a very rare practice, and that at present there are approximately 45 different assessing units in the County, he recommended that the County should centralize both the assessment and the collection of taxes. The political difficulties of implementing a county-wide assessment process were discussed, especially the concern of seniors living on fixed incomes that a drastic reassessment would disrupt the entire structure of their retirement. A related problem arises out of the ability of condominiums and cooperatives to opt to be revalued based on the rental market. It was also noted that the assessment process cannot be changed by Charter amendment, but requires legislation from New York State, and the history of the failure of such legislation to become law during the 1990’s was explained.

Mr. Tulis explained that the Medical Center’s debt is not guaranteed by the County at present and that the County provides it with no funds. The County is landlord for the Medical Center and provides services, such as snow removal and steam heat, for which the medical Center pays between \$9 and \$12 million per year. The Medical Center also provides services to

the County Jail, and is reimbursed at the Medicaid rate. The Medical Center has had good relations with both the Board of Legislators and the County Executive. Its board is appointed through a complicated process – Mr. Tulis believes that the Medical Center’s board should be self-run, but notes that that is an issue that needs to be resolved by state legislation (he does believe that such legislation would be forthcoming if the Board of Legislators and the County Executive requested it via Home Rule Message).

Mr. Tulis has tried to consolidate laboratory services between the Medical Center and other public entities.

It was agreed that the Focus Group should next meet at a date to be determined in order to focus and synthesize the information made available to it to date and to map out what additional information might be needed in order for it to make recommendations to the full Commission.

The meeting was then adjourned.

Respectfully Submitted,

Paul Windels III  
Acting Secretary

-- AGENDA --

Westchester Charter Revision Commission:  
Budget and Finance Focus Group  
February 8, 2012  
6:30 p.m. – 8:00 p.m. 68 East Post Road, White Plains, NY 10601

1. Welcome
2. Housekeeping
  - a. Volunteer for Secretary to Committee (any other volunteers to give Paul Windels a break?)
3. Adoption of Minutes from January 13<sup>th</sup> Meeting
4. Discussion of Mission and Scope (Continuation)
5. Observations of the budget process for 2011-12
6. Review of emergent and common themes:
  - a. Timing of fiscal year
  - b. Timing of budget
  - c. Increased capacity of Board of Legislators to analyze budget
    - i. Independent Budget Office
  - d. Charter provision for dual loyalty of Budget Director
  - e. Municipalities' guarantee of tax payments to County
  - f. Is the Board of Legislators a "county department" for capital budget timing purposes? See sec. (167.21 – Estimates of county departments and agencies.)
  - g. County-wide revaluation
  - h. County Executive to have authority to hold public budget hearings (\*new – to be examined)
7. Methodology for discussion

- a. Discovery and Research
- b. Assumptions and analysis
- c. Findings and conclusion
- d. Recommendations

- 8. Timeline for deliverables
- 9. Individual assignments for committee members
- 10. Suggestions for future guest speakers
- 11. Adjourn

-- AGENDA --

Westchester Charter Revision Commission:

Budget and Finance Focus Group

March 14, 2012

6:30 p.m. – 8:00 p.m. County Office Building, White Plains, NY 10601

1. Welcome
2. Housekeeping
  - a. Volunteer for Secretary to Committee (any other volunteers to give Paul Windels a break?)
3. Adoption of Minutes from February 8<sup>th</sup> Meeting
4. Discussion of Mission and Scope (Continuation)
5. Observations of the budget process for 2011-12 – Special Guest: Olivia Rhodes, Director of Fiscal Affairs, County Board of Legislators
6. Continued discussion of common themes:
  - a. Timing of fiscal year
  - b. Timing of budget
  - c. Increased capacity of Board of Legislators to analyze budget
    - i. Independent Budget Office
  - d. Charter provision for dual loyalty of Budget Director
  - e. Municipalities' guarantee of tax payments to County
  - f. Is the Board of Legislators a “county department” for capital budget timing purposes? See sec. (167.21 – Estimates of county departments and agencies.)
  - g. County-wide revaluation
  - h. County Executive to have authority to hold public budget hearings (\*new – to be examined)

7. Additional suggestions
8. Timeline for deliverables – what are the deliverable?
  - a. Written committee report
  - b. Draft legislation
  - c. Attorney opinion
9. Individual assignments for committee members – status.
10. Suggestions for future guest speakers
11. Adjourn

-- AGENDA --

Westchester Charter Revision Commission:

Budget and Finance Focus Group

April 30, 2012

5:30 p.m. – 7:00 p.m. 68 East Post Road, White Plains, NY 10601

1. Welcome
2. Housekeeping
  - a. Volunteer for Secretary to Committee (any other volunteers to give Paul Windels a break?)
3. Adoption of Minutes -- hold over if no quorum.
4. Discussion of Mission and Scope (Continuation)
5. Observations of the budget process for 2011-12
6. Continued discussion of common themes:
  - a. Timing of fiscal year
  - b. Timing of budget
  - c. Increased capacity of Board of Legislators to analyze budget
    - i. Independent Budget Office
  - d. Charter provision for dual loyalty of Budget Director
  - e. Municipalities' guarantee of tax payments to County
  - f. Is the Board of Legislators a "county department" for capital budget timing purposes? See sec. (167.21 – Estimates of county departments and agencies.)
  - g. County-wide revaluation
  - h. County Executive to have authority to hold public budget hearings (\*new – to be examined)
7. Additional suggestions

8. Timeline for deliverables – what are the deliverable?

- a. Written committee report
- b. Draft legislation
- c. Attorney opinion

9. Individual assignments for committee members – status.

10. Suggestions for future guest speakers

11. Adjourn



7. Additional suggestions

8. Suggestions for future guest speakers

9. Adjourn

-- AGENDA --

Westchester Charter Revision Commission:  
Budget and Finance Focus Group

June 21, 2012

6:00 P.M. – 7:00 P.M. – County Office Building – 6<sup>th</sup> Floor  
Call-in number:      Dial-in Number:      (559) 546-1000  
Access Code:                                      160371

1. Welcome
2. Housekeeping
  - a. Volunteer for Secretary to Committee
3. Adoption of Minutes -- hold over if no quorum.
4. Special visit with Larry Soule – Westchester County Budget Director
  - a. Continued discussion of common themes:
  - b. Timing of fiscal year
  - c. Timing of budget
  - d. Increased capacity of Board of Legislators to analyze budget
    - i. Independent Budget Office
  - e. Charter provision for dual loyalty of Budget Director
  - f. Municipalities' guarantee of tax payments to County
  - g. Is the Board of Legislators a "county department" for capital budget timing purposes? See sec. (167.21 – Estimates of county departments and agencies.)
  - h. County Executive to have authority to hold public budget hearings (\*new – to be examined)
5. Additional suggestions
6. Suggestions for future guest speakers

Adjourn

Westchester Charter Revision Commission  
Budget and Finance Focus Group  
Minutes of June 21, 2012, Meeting

A meeting of the Budget and Finance Focus Group of the Westchester Charter Revision Commission was held on June 21, 2012, at the Michaellean Office Building, 148 Martine Avenue, White Plains, New York. Present were focus group members Jeffrey Binder (Focus Group Chair), Julie Killian, Matthew Thomas, and Paul Windels (physically) and Derrickson Lawrence, Ann McAndrews, and John Mattis (by telephone). Also attending by telephone was Commission Chair Richard Wishnie. Also present were Laurence Soule, County Budget Director, and Gideon Grande, Public Administration Intern in the Budget Department.

After the meeting was called to order, the minutes of the last meeting were held over until the next meeting and Paul Windels volunteered to serve as secretary for this meeting.

Before inviting Mr. Soule to speak, Mr. Binder outlined some of the issues that have been raised before the Focus Group by other witnesses, such as the timing of the fiscal year, the capacity of the Board of Legislators to analyze the budget, and the dual reporting responsibilities of the Budget Office to both the County Executive and the Board.

Mr. Soule acknowledged the challenge of maintaining a dual reporting relationship to both the County Executive and the Board and noted that he met that challenge by reporting to both entities based on professional grounds as much as possible. He pointed out that the State Budget Director reports only to the Governor and agreed that the ability of the County Executive to appoint him could have influence in connection with political issues, although he noted that he can only be dismissed before the expiration of his term by the County Executive plus a 2/3 majority vote by the Board.

In terms of the timing of the budget process, Mr. Soule acknowledged that the time given the Board to make additions and deletions (early December) and to pass a final budget (December 27) raises potential issues as compared with the State Legislature, which receives the Governor's proposed budget on January 20 and has until April 1 to pass a final budget. At the same time, he pointed out a number of factors that help the current process to function more effectively, including:

The role of O'Connor Davies (formerly Bennet Storch & Kielson) as consultants for the Board. O'Connor Davies has a team of auditors on site and with direct access to the budget data for three to four weeks each year. O'Connor Davies makes its recommendations to the Board before December 1, and at approximately \$125,000 per year, are very reasonable.

Mr. Soule described his and his staff's working relationship with O'Connor Davies as "professional" and "good".

The Board gives the Budget Department a list of questions close to November 15, which the Budget Department answers as soon as it can.

His interaction throughout the year with the Budget Committee of the Board. The Budget Committee has seven members, but other legislators can attend Budget Committee meetings and the process encourages them to do so.

Having a budget proposed at a later date in the fiscal year enables it to rely on more recent data and therefore better information.

Mr. Soule does not know if information provided by O'Connor Davies to the legislative staff is available to all legislators. He noted that O'Connor Davies makes recommendations to the Board but does not comment on the Board's proposed "adds" and "deletes".

With respect to revenue projections, Mr. Soule stated that his practice was to be "conservative", and noted the State procedure under which both houses of the Legislature and the Governor must agree on revenue projections or the Comptroller steps in. Mr. Wishnie added

that, in his experience, O'Connor Davies and its predecessor BSK, brings the Board "back to reality" with respect to revenue projections.

Mr. Soule does not see any reason to have a different fiscal year, although he agreed that a July 1-June 30 fiscal year would have the advantages of knowing State revenue numbers and also the holiday sales tax proceeds.

In response to a question from Mr. Wishnie about his understanding of the current financial state of affairs, Mr. Soule stated that the Budget Department prepares quarterly forecasts (each one based on the actual data for that and the preceding quarters during that fiscal year). As the economic slump continues, the downside risk becomes greater.

Mr. Soule considers the issues surrounding pensions to be a "huge problem around the State" and that the ability of governments to borrow from pension fund assets is "bad fiscally." He thinks that having the County self-insured with respect to healthcare has been advantageous. Healthcare costs have been divided 60-40 between active employees and retirees. He noted that he can only invest in fully collateralized demand deposits, which yield 50-60 basis points.

With respect to the capital budget process, Mr. Soule believes that a clear Charter provision regarding when the Board could include capital projects would be helpful. Few other counties have as much of a vetting process for capital projects as Westchester, the vetting process is needed in order to determine the feasibility of any given process, and there is no reason the Board should not have their projects vetted before they can be included in the budget. In addition, Mr. Soule pointed out that the administration has offered the Board the opportunity to get their projects vetted in advance.

When asked what the Commission could do to maintain a strong standing with rating agencies, Mr. Soule replied that the agencies demand a conservative budget process and criticize

drawdowns of reserves to balance budgets. The agencies like governments to have the flexibility to accommodate themselves to actual events. Consequently, large contingencies are built into departments like Social Services. He characterized putting a reserve requirement into the Charter as a “double edged sword”, as the requirement must have teeth on the one hand but cannot be so strict as to be useless on the other. He did not express an opinion as to whether it would help to require a supermajority to reduce reserves below a certain percent.

When asked about a multiyear budget, Mr. Soule replied that he favors using a multiyear financial plan, based on actual data from the prior year, the current year estimate, and forecasts for the following three years (i.e. actual 2011, estimated 2012, and forecasted 2013-15). He operates on this basis and shares his analysis with the Board. On the possibility of having an elected comptroller, he said that Westchester was large enough for one, but that it might lead to increased bureaucracy in the process.

The meeting was then adjourned.

Respectfully Submitted,

Paul Windels III  
Acting Secretary

-- AGENDA --

Westchester Charter Revision Commission:  
Budget and Finance Focus Group  
November 1, 2012  
6:30 pm 68 East Post Road, White Plains, NY 10601

1. Welcome
2. Housekeeping
  - a. Volunteer for Secretary to Committee
3. Adoption of Minutes from prior meeting
4. Discussion of Mission and Scope (Continuation)
5. Special Invited Guest – Shiela Marcotte – County Legislator
  - a. Q & A
6. Current Budget Process
  - a. Review of Focus Group coverage of hearings
  - b. Report from meetings attended
    - i. observations as to process
    - ii. substantive comments on budget matters
  - c. Overall observations of budget process
7. Adjourn

Westchester Charter Revision Commission  
Budget and Finance Focus Group  
Minutes of November 1, 2012, Meeting

A meeting of the Budget and Finance Focus Group of the Westchester Charter Revision Commission was held on November 1, 2012, at the offices of Jeffrey Binder, 68 East Post Road, White Plains, New York. Present were focus group members Jeffrey Binder (Focus Group Chair), Julie Killian, and Paul Windels (physically) and Derrickson Lawrence (by telephone). Also attending were Sheila Marcotte, a member of the Board of Legislators and Vice Chair of the Budget and Appropriations Committee of the Board and Matt Richter of the Board of Legislators staff.

After the meeting was called to order, Paul Windels volunteered to serve as secretary for this meeting.

Ms. Marcotte believes that Charter Sections 167.81 and 167.101 make little sense in terms of achieving transparency and open government and need to be amended. Her particular concern is that the Board is required to vote on proposed “adds” and “deletes” without having adequate time to consider them or for the public to comment on them. Specifically, members of the Board who are not in the Majority Caucus are presented with spreadsheets of proposed “adds” and “deletes” with no meaningful description of what those proposed changes signify. Sample pages from these spreadsheets from the 2011 budget are annexed hereto as Exhibit A. Within minutes of the distribution of the spreadsheet, the Budget and Appropriations Committee is required to vote on these proposed “adds” and “deletes”. Although the minority Board members can meet with O’Connor Davies during the budget process, they do so before receiving the spreadsheet and do not have an opportunity to go over the items on the spreadsheet with O’Connor Davies or with the departments of County Government that may be affected by those

proposals. Nor is the public given the opportunity to comment on the proposed “adds” or “deletes” before the Budget and Appropriations Committee vote.

Ms. Marcotte noted that, although 167.81 does not expressly provide that only “adds” be proposed by the first Monday in December, that has been the Board’s practice, with “deletions” taking place at a later date and even being able to be made from the floor. She is particularly concerned with having adequate time to vote on “deletions” because by definition “deletions” adversely affect someone’s job or a particular project. She acknowledged, however, that proposing and voting on “adds” and “deletes” together might involve “too many moving parts” as a practical matter and that it might be necessary to make “deletions” up to the last minute in order to ensure a balanced budget.

Ms. Marcotte has proposed that the Charter be amended to provide for a 48 hour period between the proposal of “adds” and the vote on those “adds” and for a similar 48-hour period between the proposal of any “deletes” and the vote on those “deletes.” Those 48-hour periods would enable Legislators to consult with the various Departments affected by the proposed “adds” and “deletes” and with the Budget Office as well and for public comment. She would also prefer to have “adds” and “deletes” proposed on the same day, with the same 48-hour waiting period before they could be voted on. She also believes that some adjustment or extension of dates would be helpful to facilitate the process, and noted that last year the County Executive took the full 10 days allowed to him to make his vetoes when he could have made most if not all of his vetoes right away.

As Budget and Appropriations Committee Vice Chair, Ms. Marcotte has oversight of the budget throughout the year. Commissioners from the County government respond to her inquiries. She believes that the Board and its staff have the capacity to oversee Westchester’s

\$1.8 billion budget and for her role as requiring her to be as involved with the budget as possible on an ongoing basis. The Board receives a substantial amount of information throughout the year and has plenty of time to digest it and can compare budget lines with lines from prior budgets. In her words, the process is good until the 1<sup>st</sup> of December.

Ms. Marcotte believes that the current Budget Director has done an excellent and professional job and that his political allegiances have been irrelevant to his performance of his duties.

Ms. Marcotte noted two additional items relating to the Charter in general. First, that there is disagreement between the Board majority and other Board members and the County Executive as to what the Board may do by resolution (which is not subject to veto) rather than what it must do by act. Second, although the Charter calls for a Compensation Advisory Board to meet and consider the compensation paid to Legislators and staff, the Board has refused to appoint or convene such a body.

The meeting was then adjourned.

Respectfully Submitted,

Paul Windels III  
Acting Secretary