



**ROCKLAND COUNTY  
SOLID WASTE MANAGEMENT AUTHORITY**

420 Torne Valley Road, P.O. Box 1217  
Hillburn, NY 10931  
tel 845 753-2200 fax 845-753-2281

**Howard T. Phillips, Jr.**  
Chairman

**Anna Roppolo**  
Executive Director



1. The Chairman called to order the Rockland County Solid Waste Management Authority Board meeting for Thursday, March 21, 2019 at 5:05 p.m.

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2. Pledge of Allegiance led by Commissioner Moroney

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3. Roll call by Clerk. There is a quorum.

**Present**

**Chairman Phillips**  
**Commissioner Day (arrived 5:15)**  
**Commissioner Grant**  
**Commissioner Hoehmann**  
**Commissioner Hofstein**  
**Commissioner Jobson**  
**Commissioner Kohut**  
**Commissioner McGowan**  
**Commissioner Monaghan**  
**Commissioner Moroney**  
**Commissioner Powers**  
**Commissioner Specht**

**Absent**

**Commissioner Lynn**  
**Commissioner Paul**  
**Commissioner Soskin**  
**Commissioner Wieder**  
**Commissioner Yeger**

**Staff**

Helene Benado, Keith Braunfotel, Jerry Damiani, Jackie Dodrill, Connie Francabandera, Noreen Gelok, Eden Goldman, Jeremy Goldstein, Suzanne Haggerty, Dee Louis, Anna Roppolo, Kerri Scales, Jen Sheridan

**Others**

Paul Goetz, Anthony Tortora, Teno West

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4. **Introduced by: Hofstein/Kohut**

**Unan.**

**March 21, 2019**

**RESOLUTION No. 19 OF 2019  
ADOPTION OF MINUTES, MEETING OF  
February 28, 2019**

**RESOLVED**, that the transcribed Minutes of the Rockland County Solid Waste Management Authority are approved for the meeting February 28, 2019 as recorded by the Clerk and are hereby adopted.

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5. **Executive Director's Report**

**Roppolo:** In lieu of my report, we are going to review the audited financial statements.

6. **Phillips:** Adopting recommendation of the Audit Committee and approving the 2018 financial statements.

**Introduced by: Grant/Spocht**

**Unan.**

**March 21, 2019**

**RESOLUTION No. 20 of 2019  
ADOPTING RECOMMENDATION OF AUDIT COMMITTEE AND APPROVING 2018  
FINANCIAL STATEMENTS**

**WHEREAS**, Section 2800(3) of the New York Public Authorities Law requires that the annual financial statements be approved by the Authority Board; and

**WHEREAS**, the attached audited financial statements was prepared by BST & Co. CPAs, LLP for the period ended December 31, 2018; and

**WHEREAS**, the Authority's Audit Committee met on March 8, 2019, reviewed the attached 2018 Financial Statements, and has recommended to the Authority Board that it be approved; now therefore be it

**RESOLVED**, that the Authority Board hereby adopts the recommendation of the Audit Committee and approves the attached audited financial statements prepared by BST & Co. CPSs, LLP, for the period ended December 31, 2018.

**Goldstein:** I would like to welcome Paul Goetz from BST to present the 2018 financial statements.

**Goetz:** We met with the Audit Committee to go over a draft of the documents you have in front of you. Within the bound document are the financial statements for the Authority for 2018. The second page is our independent auditors report and this is what you engage BST to give an opinion on the financial statements. I am pleased to report we are giving an unqualified opinion on the financial statements to the Authority for 2018. Statement of net assets of the Authority is your assets, liabilities and net position at the end of 2018. There are two important things I would like to point out; assets and deferred outflow under other net is \$14M.

There was an accounting policy that was adopted in 2018 this is a result of a new government account standards or GASB 85. In the past years, the Authority has reported the difference between what we paid for the Clarkstown and Haverstraw acquisition a long time ago as an intangible asset. The new accounting standards that govern all governments say you cannot have this intangible asset. It has to be amortized over time. The Authority is taking that \$15M and amortizing that into expense over the next twenty years. This deferred outflow will make its way into expenses over the next twenty years. The second thing I would like to point out is under the long-term liability section there is a line accrued postemployment benefits and again this is a result of a new government accounting standard GASB 75. All governmental entities have to report the full liability for post-employment benefits for both current and retired employees. So again, all governmental entities are going to have to report full liability within their savings as of the end of December 2018. You will see that the liability for the Solid Waste Authority is \$7M. Under the old accounting, you had the ability to bring that in over time. The accounting under GASB 75 that everybody has to follow now says that you need to accrue that currently. Those are the two big changes in 2018 versus 2017. The statements of revenues has the changes in net position. These are the revenues and expenses that the Authority had in 2017 and 2018. In the 2017 column, the impact of the adoption of GASB 75 there is \$1.2M that actually reduced your equity and net position as a result of the adoption of the OPEB standard that was required to be adopted in 2018. Overall, it was a good year for the Authority. You added \$1.8M in net position for 2018. The remainder of the statements are your footnotes and they are a bit more cellular to transactions to assets and liabilities of the Authority. Other post-employment benefits there are three pages that describe that liability and how the Authority accounts for it. Report on internal control and on compliance, we give the Authority an unqualified opinion on internal control of the reporting and on compliance. We wrote a letter to the members of the Board in respect to the conflict of the audit. This is required under auditing standards. If we had something negative to report, it would be through this letter. It also states in this letter the adoption of both GASB 75 and 85 and the significant estimates that are throughout the statements.

**Phillips:** I know you can't say it in your audit statement, but I just want to get a summation. Would you say that the Authority is in very good financial condition?

**Goetz:** The Authority is in good financial position. I should have pointed it out, Mr. Chairman. That shows on the balance sheet where you have a net position of some \$37M at the end of the year. You need to analyze that net position in that you have a significant portion invested in capital assets. That makes a lot of sense. That net position is required to be set aside because of bond documents. Out of that net position, \$22M will allow you to do some things in the future. The management letter has the capital asset procedures. This is a recommendation it is something to think about in management with respect to accounting for capital assets. An internal control letter that we noted one thing during the audit, with respect to the accounts payable process it resulted in both some audit and recovery of some monies by the Authority in respect to one vendor. We classified that as internal control efficiency and it was discussed with management and the Audit Committee.

**Phillips:** You are recommending that we do a physical inventory of all of our capital assets and you are going to recommend what analysis to use.

**Goetz:** We will work with management with respect to those and to take that physical inventory and make sure it is accounted for in your records.

**Phillips:** Any questions from the Commissioners?

**Moroney:** You said you saw efficiencies in respect to the audit. Can you give more details about this please?

**Goetz:** In the internal control letter under accounts payable there was one instance where we found some invoices that were for 2019 services that were actually recorded in 2018. We also found another instance where 2018 invoices were recorded twice. It happens to be a vendor that the Authority does a significant amount of business with and based upon our sampling procedures we noted one duplicate payment and two invoices recorded in the improper period.

**Moroney:** What was the amount?

**Goetz:** Two entries that we saw were \$152,000 and \$220,000. It resulted in a refund from the vendor.

**Phillips:** Commissioners, any other comments? Paul thank you for your report.

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7. **Phillips:** Authorizing retainer agreement with Capital Markets Advisory. We have an amendment on this resolution.

**Braunfotel:** Yes, we are going to amend this resolution to extend the authorization for a period of ninety days. We will be in contact with the vendor and we will extend the agreement for a ninety-day period.

**Phillips:** Anna, do you want to explain what happened here so everyone understands what we are doing.

**Roppolo:** Our current financial advisory Environmental Capital, Rick McCarthy, which did our refund this past year merged with Capital Markets Associates.

**Phillips:** This will give us some time to bring them in, meet with their representatives, and have a face-to-face meeting.

**Introduced by:** Kohut/Day

**Unan.**

**March 21, 2019**

**Resolution No. 21 of 2019  
AUTHORIZING RETAINER AGREEMENT WITH  
CAPITAL MARKETS ADVISORY, LLC  
FOR FINANCIAL ADVISORY SERVICES**

**WHEREAS**, the financial consulting firm of Environmental Capital LLC has been providing the Authority with financial advisory services to the Authority; and

**WHEREAS**, Environmental Capital LLC has merged with Capital Markets Advisory, LLC (“CMA”) on February 1, 2019; and

**WHEREAS**, CMA has proposed in a letter dated February 21, 2019 to provide such services, such as:

- a. analysis of the cost of the financing of potential Agency capital improvements,
- b. analysis of various business plans,
- c. analysis of public versus private ownership and financing for Authority facilities,
- d. financial modeling,
- e. assistance with developing and implementing any bonding or borrowing needs,
- f. analysis of potential bond refundings,
- g. analysis of potential investment vehicles for bond funds, and
- h. advice on such other matters as the Agency may require from time to time; and

**WHEREAS**, CMA will be compensated for its services for general Authority work at the following hourly rates:

Senior Director -	\$275 per hour
Vice President -	\$225 per hour
Analyst -	\$150 per hour; and

**WHEREAS**, the letter of agreement shall commence upon the execution of both parties and continue until terminated by either party in writing; now therefore be it

**RESOLVED**, that the Executive Director is authorized to execute the attached letter of agreement to retain the financial advisory services of CMA in an amount not to exceed \$40,000.00.

Source of Funds: Account # 6501-00

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**8. Introduced by: Specht/Monaghan**

**Unan.**

**March 21, 2019**

**Resolution No. 22 of 2019  
RATIFY PURCHASE AND INSTALLATION OF A FUELING TANK  
AT THE CLARKSTOWN TRANSFER STATION**

**WHEREAS**, On December 20, 2018, The Authority agreed as part of the amendment the Clarkstown Hauling Agreement to include the installation of an aboveground fuel tank at the Clarkstown Transfer Station; and

**WHEREAS**, by Resolution 26 of 2014 the Authority Board has resolved to amend the Procurement Policy to provide for the procurement of goods and services through cooperative purchasing, commonly referred to as “piggybacking,” based on competitive processes undertaken by other municipal subdivisions and public entities; and

**WHEREAS**, County of Rockland Department of General Services, Purchasing Division issued RFB-RC-2018-063 for a Fueling Tank, and awarded the bid to American Petroleum under BID 18-063; and

**WHEREAS**, the Authority has decided to “piggyback” on this bid; now therefore be it

**RESOLVED**, that Authority is hereby authorized to purchase a Fuel Tank for a not to exceed amount of \$167,262.00.

Funding Source: Unrestricted Funds – System Improvement Fund

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## 9. New Business

**Phillips:** Because of the religious holidays in April, we are looking to move the next meeting to May 16, 2019. Does anyone have an issue with May 16<sup>th</sup>?

**Braunfotel:** Just to clarify, there will be no meeting in April and the May meeting will be held on May 16<sup>th</sup>.

**Phillips:** I may have to call Executive Committee members if any emergencies come up.

**Introduced: Moroney/McGowan**

**Unan.**

**March 21, 2019**

**RESOLUTION No. 23 OF 2019  
CANCELATION OF APRIL 25, 2019 MEETING AND  
RESCHEDULE MAY 23, 2019**

**WHEREAS**, the Chairman may elect to cancel or reschedule any single regular monthly meeting for lack of any business to be transacted or anticipated lack of a quorum, therefore be it

**RESOLVED**, that the regular monthly meeting, originally scheduled for April 25, 2019 shall be canceled and the regular monthly meeting, originally scheduled for May 23, 2019 shall be rescheduled to May 16, 2019.

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**Braunfotel:** There is a resolution before you to consider on hiring Dichter Law firm in the amount of \$20,000. This is in an effort to support reasonable water rates.

**Phillips:** The five towns are going to hire Mr. Dichter. We did this last year with the Orange and Rockland rate case. The Sewer District has joined this year also. This way we are all sharing the cost. I think we all should slap ourselves on the back because we were able to reduce the rate increase in gas; and a slight increase compared to what Orange and Rockland was asking for. Commissioner Hoehmann, do you feel the Sewer District will join?

**Hoehmann:** We will be looking at what the Solid Waste Authority does. All the five towns have agreed to this. It is a very responsible thing for us to be doing on behalf of the Authority and on behalf of the people in Rockland County.

**Introduced By: Moroney/Hoehmann**

**Unan.**

**March 21, 2019**

**RESOLUTION No. 24 OF 2019  
AUTHORIZING THE AUTHORITY TO SHARE THE COST OF LEGAL SERVICES  
PERFORMED BY DICHTER LAW LLC AS PART OF THE MUNICIPAL CONSORTIUM IN  
SUPPORT OF REASONABLE WATER RATES**

**WHEREAS**, the Authority considers it in its best interests to join the Municipal Consortium in Support of Reasonable Water Rates in connection with Suez Water New York Rate Case 16-W-0130; and

**WHEREAS**, the Rockland County Town Supervisors received a proposal from Dichter Law LLC to represent and provide legal services to Rockland County as part of its share in connection with the case before the Public Service Commission; and

**WHEREAS**, the Municipal Consortium has requested the Authority's participation in the cost sharing for legal fees of Dichter Law LLC, to represent the Group in the pending case; and now, therefore be it

**RESOLVED**, that the Authority Board hereby authorizes the Executive Director to enter into an agreement with Dichter Law LLC, in a form approved by General Counsel, to represent it as part of the Municipal Consortium; and be it further

**RESOLVED**, that the Authority's share for this legal work shall not exceed the amount of \$20,000.00

Source of Funds: Contingency 6703-00

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**Phillips:** Do we have any other new business from the Attorney and Executive Director.

**Braunfotel:** No other new business.

**Roppolo:** No other new business.

**Phillips:** Motion to adjourn?

**Powers:** Moved

**Jobson:** Seconded

The meeting was adjourned at 5:30 p.m.

Respectfully submitted,  
Suzanne Haggerty