

FINANCE COMMITTEE MEETING MINUTES
MAY 12, 2016

FINANCE COMMITTEE PRESENT: Campbell, LaPointe, Shay, Suprenant, Idleman, Pitts, O'Brien, Fedler, Shaw, Hogan

FINANCE COMMITTEE MEMBERS ABSENT: Haff

SUPERVISORS: Henke, Hicks, Gang, Moore, Armstrong

Debra Prehoda, Clerk of the Board

Chris DeBolt, County Administrator

Roger Wickes, County Attorney

Al Nolette, County Treasurer

Laura Chadwick, Real Property Director

Public & Media

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

1. Call to Order
2. Accept Minutes – April 7, 2016
3. Department Requests/Reports:
 - A. Treasurer
 - 1) Monthly Reports
 - 2) 2015 Annual Financial Report
 - 3) Road Machinery Fund Sweep
 - C. County Administrator
 - 1) Health Insurance Authorization & Increase Stop Loss
 - 2) Creation of Assigned Counsel Supervising Attorney Position - \$55,000 Salary for 20 hours/week
 - 3) Request for Resolutions
 - a. To Support DMV Revenue Enhancement Bill
 - b. Call on NYS to Pay for DA Salary Increases
 - 4) Budget Amendments
 - a. County Administration – For Staff Development
 - b. Public Safety
 - Maintenance on CAD
 - Transfer \$5,000 Remaining from Truck Purchase to Communications
 - Recognize Hazard Mitigation Grant Funds
 - c. Sheriff – Recognize Forfeiture Funds
4. May Mortgage Tax Disbursements
5. Other Business
6. Adjournment

Chairman Campbell called the meeting to order at 9:38 A.M.

A motion to accept the minutes of the April 7, 2016 meeting was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.

TREASURER – Al Nolette, Treasurer, addressed the following items with the committee:

- Sales Tax Report – report attached. Sales tax to date totals \$5,682,777.39; \$588,655.13 under year to date compared to last year. The Treasurer stated right now if we trend the same as we did last year, we will just make budget. He stated the surpluses experienced in recent years may be over and promised that some of the \$2.6M fund balance appropriated will be used this year adding that 2016 is not looking as rosy as 2015. The County Administrator stated casino licensing fees totaling approximately \$754,362 are due to the County during State fiscal year 2016-2017 but not anticipating receiving in calendar year 2016, one-time money.
- 2015 Annual Financial Report – distributed, attached.
 - General Fund – The General Fund ended up with a surplus of \$897,450. The Treasurer noted the actual difference between what was budgeted and what we got was \$4.1M. During the year, \$1.5M was put in debt service reserve, \$76,000 for Home Health Care, \$300,000 for new accounting software and County Road Machinery software, and \$278,000 for 911 project and HVAC project. Last year, the former County Administrator suggested whatever the surplus fund balance was in 2015 placing it the Information Technology capital project which is about \$750,000 short. The increase in fund balance from 2014 is \$688,883 so that is the amount of surplus to work with if desired. Now with

sales tax being a big question mark and maybe at best meeting budget, he would caution using it at this time and suggested waiting until budget time before making any decision on its usage. The County Administrator stated he has requested from IT a list of what projects they might get to this year. With several large projects currently underway, he does not think IT will get to all the projects this year. Mr. Shaw made a motion to have no skimming of the fund balance until budget time but did not receive a second. Chairman Campbell asked if we are in a down turn and if technology makes us more efficient and saves us money would the Board be wise to consider funding more technology projects for efficiencies and savings going forward. The Treasurer stated his technology project will allow them to be more efficient, allow him to provide more information than before and pay bills electronically reducing staff time involved in that process.

- County Road with a mild winter finished with a surplus.
 - County Road Machinery – page 1 details the sweep of funds for paving and also receiving additional monies through CHIPS.
 - Sewer District is in the black; actually have a fund balance. He praised the Sewer District for getting to this point.
 - Pages A3 – A7 provides direct cost by functional unit at various levels of detail.
 - A8 Personal Services and Fringe Benefits. The countywide fringe benefit rate is 46.24%.
 - A9 – A12 – net costs information
 - A13 Sales Tax and Annual Tax Levy
- Road Machinery Fund Sweep - Return Surplus Machinery Rentals to General Fund and Amend Budgets General Fund and County Road – A motion to amend budget transferring \$242,971 from County Road Machinery fund to General Fund and reallocated to County Road for paving additional miles of road and/or other road maintenance was moved by Mr. O'Brien, seconded by Mr. Suprenant and adopted.

COUNTY ADMINISTRATOR: Chris DeBolt, County Administrator, addressed the following items with the committee:

- To Approve Sale of Land – A motion to approve sale of county-owned land remaining after the 2015 public auction in the town of Greenwich tax map #237.5-5-11 to Jason Johnson in the amount of \$10.00 was moved by Ms. Idleman, seconded by Mr. LaPointe and adopted. Laura Chadwick, Real Property Tax Services Director, stated that next week she will be going around with the Auctioneer's staff who is putting the signs on the property for the 2016 Tax Sale auction because she feels it is beneficial to have a first-hand look at the properties.
- To Adopt Introductory Local Law "A" of 2016 – Occupancy Tax – A motion to adopt Introductory Local Law "A" of 2016 continuation of the occupancy tax was moved by Mrs. Fedler, seconded by Mr. O'Brien and adopted.
- Health Insurance Authorization & Increase Stop Loss – The health insurance plans were presented and discussed at the Government Operations Committee. The standard EPO and PPO plans will increase by approximately 9%, the Blue Shield debit card program by 6% and MetLife dental by 8%. In order to achieve those numbers and help contain escalating health care costs, Capital Financial has estimated that from 2014 to 2016 the County would have saved \$205,000 by increasing the Stop Loss threshold from \$100,000 to \$150,000. This will decrease the premium paid for Stop Loss insurance and make the County responsible for costs between \$100,000 and \$150,000 for high cost claimants. A motion to authorize the Chairman of the Board to sign contracts for employee health care and dental plans was moved by Mr. O'Brien, seconded by Mr. Suprenant and adopted.

- Creation of Assigned Counsel Supervising Attorney Position - \$55,000 Salary for 20 hours /week – This stems from the Hurrell-Harring lawsuit. This is the position that is going to be the department head for the Assigned Counsel office. This resolution creates the position, places it on the exempt salary schedule and amends the Staffing Pattern. The State has requested the County move forward with establishing this position and the County Administrator stated the Personnel Director still has to classify this position and do the minimum qualifications so it will come back through Public Safety and Personnel Committees. This position will audit the vouchers submitted making sure the claims are reasonable, recruit the 18B panel attorneys and set up training for the attorneys also doing some one on one mentoring with the attorneys and most importantly make sure the appropriate cases are given to attorneys who have appropriate experience and expertise. A lay person cannot oversee an attorney. Roger Wickes, County Attorney, stated the salary is equivalent to/based on what a part time Public Defender is making. This will be a Board of Supervisors appointed position who will serve as the Assigned Counsel department head. The County Administrator stated he will be able to cover the cost of this position plus fringe benefits out of the Hurrell-Harring settlement. A motion to create the title of Assigned Counsel Supervising Attorney, place on exempt salary schedule and amend staffing pattern was moved by Ms. Idleman, seconded by Mr. Suprenant and adopted.
- Request for Resolutions:
 - To Support DMV Revenue Enhancement Bill – Under current law, the State of New York takes 87.3% of all fees collected from DMV transactions and the County receives 12.7%. With more transactions being done on line and possibly allowing dealerships to complete transactions, these actions continue to erode our revenue. This proposed bill would change our 12.7%, after reaching \$400,000 threshold, to 25%. A motion to sponsor a resolution urging the State Legislature and Governor to approve S4964B/A8201A which increases the County Department of Motor Vehicles revenue share from 12.7% to 25% was moved by Mrs. Fedler, seconded by Ms. Idleman and adopted.
 - Call on NYS to Pay for DA Salary Increases – Requesting the State to pay for the raise just imposed on the District Attorney salary. Prior to April 1st the DA's salary was \$152,500, starting April 1, 2016 it became \$183,000 and starting April 1, 2018 it will be \$193,000. The District Attorney salary is set by the State and the State has compensated the counties for any increases and this is the first time since the late seventies that they have not done that. Ms. Idleman would like a chart of the DA's salary for the last ten years. She asked why such discrepancy between the DA's salary and the County Attorney and Public Defender. The County Attorney stated the DA's is tied to the Judges salary by State Law. The Treasurer stated the County receives about \$70,000 in state aid toward the District Attorney's salary. A motion to present a resolution calling on the State of New York to fully reimburse counties for District Attorney salary increases set by the State was moved by Mr. O'Brien, seconded by Mr. Pitts and adopted.

BUDGET AMENDMENTS: handout attached.

- To Authorize Agreement with Kendall & Associates for Services Related to Staff Development Training for Department Heads – Proposal to provide leadership training for Department Heads in the amount of \$3,850 and another proposal for consulting and training for Supervisors in the amount of \$2,050 for a total of \$5,900. A motion to authorize agreement with Kendall & Associates for services related to staff development training for department heads and the Board of Supervisors was moved by Ms. Idleman and seconded by Mr. O'Brien. Discussion. Mr. Pitts inquired what is the training proposed for the Supervisors. The County Administrator stated two or three workshops on team building type exercises. Mr. Shaw asked if they have ever conducted training for a Board of Supervisors or political group. The County Administrator stated they have worked with school boards in California. The motion to authorize agreement with Kendall &

Associates for services related to staff development training for department heads and the Board of Supervisors and amend County Administrator's budget in the amount of \$5,900, transferring funds from contingency, was moved by Ms. Idleman, seconded by Mr. O'Brien and adopted.

- To Authorize Agreement with C.T. Male Associates for Services Related to Audit of Pleasant Valley Sprinkler Grant Funds – In 2011, the County received \$750,000 CDBG grant funding to install a state mandated sprinkler system at Pleasant Valley. The County had contracted with Jim Thatcher, Avalon Associates, to write and administer the grant. The State is just getting around to auditing the grant and the County Administrator recommends hiring Mr. Thatcher, who currently works for C.T. Male Associates, to assist us with the closeout audit monitoring in an amount not to exceed \$1,950. A motion to authorize agreement with C.T. Male Associates for services related to audit Pleasant Valley sprinkler grant funds and amend budget in the amount of \$1,950, transfer funds from contingency, was moved by Mr. Hogan, seconded by Ms. Idleman and adopted.
- Amend Budget – Capital Project #116-2014 Capital Improvements for Costs relating to New 911 Center – Computer Aided Dispatch (CAD) System – The annual software maintenance fee on the CAD software system installed in the Public Safety Dispatch Center is \$12,000 and requesting to amend the capital project for this expense. There is currently \$2,132 remaining in the appropriate account within the capital project leaving a shortage of \$9,868 and requesting to transfer funds from the capital project contingency line to the New 911 Center line to cover this expense. A motion to amend budget, Capital Project #116 – 2014 Capital Improvements for costs relating to New 911 Center – Computer Aided Dispatch (CAD) System in the amount of \$9,868 transferring funds from the capital project contingency line was moved by Ms. Idleman and seconded by Mrs. Fedler. Discussion. Mr. Shaw asked how much was remaining in the capital project contingency account. The County Administrator stated \$598,211. A motion to amend budget, Capital Project #116 – 2014 Capital Improvements for costs relating to New 911 Center – Computer Aided Dispatch (CAD) System in the amount of \$9,868 transferring funds from the capital project contingency line was moved by Ms. Idleman, seconded by Mrs. Fedler and adopted.
- Amend Public Safety Budget – Return Remaining Funds from Hazardous Materials Response Vehicle Purchase Back to Contractual Line Item – Thirty thousand, \$30,000, was transferred from the communications line item to the equipment line item for the purchase of the hazardous materials response vehicle and only \$25,000 was used and requesting to transfer the remaining \$5,000 back to the original contractual line item. A motion to amend Public Safety budget returning remaining funds, \$5,000 from hazardous materials response vehicle purchase, back to contractual line item, communications, was moved by Mr. Suprenant, seconded by Mrs. Fedler and adopted.
- Amend Public Safety 2016 Budget – Hazard Mitigation Grant – Public Safety received a \$150,000 Homeland Security grant for federal fiscal year 2014 to update the County's Hazard Mitigation Plan. The grant includes a County match of \$37,500 which will come from salaries already included in the adopted County budget. A motion to amend the Public Safety budget to recognize the federal aid grant funding in the amount of \$112,500 was moved by Ms. Idleman, seconded by Mr. Pitts and adopted.
- Amend Sheriff 2016 Budget – State Forfeiture – A motion to amend Sheriff's budget to recognize \$4,100 in State forfeiture funds, criminal forfeiture funds from Bennett case, was moved by Ms. Idleman, seconded by Mr. Hogan and adopted.
- Create the Title of Junior Planner, Place on the Grade Schedule and Amend Staffing Pattern – A motion to create title of Junior Planner at a grade 12, 35 hours/week and amend the Staffing Pattern to add Junior Planner and remove Planner was moved by Mrs. Fedler, seconded by Ms. Idleman and adopted.

- Set Grade Pavement Management Summer Intern – A motion to place Pavement Management Summer Intern on the grade schedule at a grade 9 and remove from the exempt salary schedule was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.

MAY MORTGAGE TAX DISBURSEMENTS – Attached handout lists the distribution of mortgage tax funds collected from October 1, 2015 to March 31, 2016 to the various towns and villages totaling \$396,675.74.

OTHER BUSINESS:

FFA Convention – Supervisor Idleman stated she attended the FFA convention last weekend and the winner of the talent contest is from Granville, New York and asked if she could be invited to sing the National Anthem at a meeting. I was also mentioned that another state officer in the organization is from Granville and two retiring state officers are from Washington County. Supervisor Idleman will follow up on inviting these individuals to possibly the June Board meeting.

Dewatering Access Road – The County Attorney reported WCC has just submitted their response and the County Administrator stated he has reached out to the EPA and Canal Corp to attend the May 31st Public Works Committee meeting with no response to date.

The meeting adjourned at 11:00 A.M.

Respectfully submitted by

*Debra Prehoda, Clerk
Washington County Board of Supervisors*

**WASHINGTON COUNTY TREASURER
SALES TAX RECAP
FOR THE PERIOD 1/1/2014-12/31/2016**

Budget: 2014		Budget: 2015		Budget: 2016			
\$17,750,000.00		\$18,650,000.00		\$19,450,000.00			
Date	Amount	Date	Amount	Date	Amount	(Under)/Over Prior Year	(Under)/Over Year-to-Date
2/6/2013	\$995,094.83	2/6/2015	\$1,145,238.10	2/5/2016	\$1,176,875.82	\$31,637.72	\$31,637.72
2/12/2013	\$322,790.05	2/13/2015	\$331,683.48	2/16/2016	\$313,824.52	(\$17,858.96)	\$13,778.76
	\$1,317,884.88		\$1,476,921.58		\$1,490,700.34		
3/6/2013	\$856,007.55	3/6/2015	\$935,061.44	3/7/2016	\$1,014,871.89	\$79,810.45	\$93,589.21
3/13/2013	\$251,942.47	3/13/2015	\$256,645.88	3/14/2016	\$254,383.55	(\$2,262.33)	\$91,326.88
	\$2,425,834.90		\$2,668,628.90		\$2,759,955.78		
4/5/2013	\$1,101,445.21	4/6/2015	\$1,151,593.85	4/7/2016	\$1,170,840.07	\$19,246.22	\$110,573.10
4/15/2013	\$781,294.55	4/13/2015	\$1,287,858.02	4/13/2016	\$576,540.94	(\$711,317.08)	(\$600,743.98)
	\$4,308,574.66		\$5,108,080.77		\$4,507,336.79		
5/6/2013	\$1,056,688.09	5/6/2015	\$1,163,351.75	5/6/2016	\$1,175,440.60	\$12,088.85	(\$588,655.13)
5/13/2013	\$461,874.28	5/13/2015	\$330,685.07	5/13/2016			
	\$5,827,137.03		\$6,602,117.59		\$5,682,777.39		
6/6/2013	\$1,062,883.66	6/8/2015	\$1,147,143.39	6/7/2016			
6/13/2013	\$285,274.69	6/12/2015	\$319,443.79	6/13/2016			
6/28/2013	\$558,000.00	6/30/2015	\$564,000.00	6/30/2016			
7/1/2013	\$738,936.58	7/1/2015	\$735,777.59	7/1/2016			
	\$8,472,231.96		\$9,368,482.36		\$5,682,777.39		
7/15/2013	\$915,241.27	7/13/2015	\$609,100.62	7/13/2016			
	\$9,387,473.23		\$9,977,582.98		\$5,682,777.39		
8/6/2013	\$1,252,452.72	8/6/2015	\$1,328,989.67	8/5/2016			
8/13/2013	\$313,815.69	8/13/2015	\$347,791.89	8/15/2016			
	\$10,953,741.64		\$11,654,364.54		\$5,682,777.39		
9/6/2013	\$1,245,559.72	9/8/2015	\$1,307,729.96	9/7/2016			
9/13/2013	\$375,967.99	9/14/2015	\$343,142.05	9/13/2016			
	\$12,575,269.35		\$13,305,236.55		\$5,682,777.39		
10/7/2013	\$1,190,461.95	10/6/2015	\$1,222,475.07	10/6/2016			
10/15/2013	\$1,025,432.92	10/13/2015	\$559,947.79	10/13/2016			
	\$14,791,164.22		\$15,087,659.41		\$5,682,777.39		
11/6/2013	\$1,203,837.22	11/6/2015	\$1,247,147.32	11/7/2016			
11/13/2013	\$272,159.91	11/13/2015	\$269,850.44	11/14/2016			
	\$16,267,161.35		\$16,604,657.17		\$5,682,777.39		
12/6/2013	\$1,205,980.11	12/7/2015	\$1,228,632.68	12/6/2016			
12/13/2013	\$339,804.40	12/14/2015	\$327,293.21	12/13/2016			
12/31/2013	\$490,000.00	12/31/2015	\$495,000.00	12/30/2016			
1/2/2014	\$646,529.95	1/4/2015	\$711,097.77	1/3/2017			
	\$18,949,475.81		\$19,366,680.83		\$5,682,777.39		
1/13/2014	\$739,616.29	1/13/2016	\$598,160.37	1/13/2017			
	\$19,689,092.10		\$19,964,841.20		\$5,682,777.39		
	\$19,689,092.10		\$19,964,841.20		\$5,682,777.39		
	(\$1,939,092.10)		(\$1,314,841.20)		\$13,767,222.61		

Resolution No. **A** May 20, 2016

By Supervisors

TITLE: Return Surplus Machinery Rentals to General Fund and Amend Budgets General Fund and County Road

WHEREAS, the Budget Officer has recommended to and the Public Works and Finance Committees have agreed to a maximum fund balance in the County Road Machinery Fund, in the amount of \$900,000, and

WHEREAS, in accordance with Highway Law Section 133, any surplus monies are to be returned to General Fund, and

WHEREAS, the County Treasurer has reported the final unreserved fund balance of the County Road Machinery Fund for 2015 to be \$1,300,971, of which \$158,000 was already appropriated via Resolution No. 23 dated January 15, 2016; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to make the following 2016 budget amendment:

COUNTY ROAD MACHINERY FUND

Increase Appropriation:

DM9901.901	Interfund Transfers - General Fund	242,971
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Increase Appropriated Fund Balance:

DM599	Appropriated Fund Balance	242,971
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GENERAL FUND

Increase Revenue:

A5031	Interfund Transfers	242,971
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Decrease Appropriated Fund Balance:

A599	Appropriated Fund Balance	242,971
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; and be it further

RESOLVED, that the interfund transfer to the County Road Fund be increased for the purpose of Highway Maintenance and the County Treasurer is hereby authorized to make the following budget amendment:

GENERAL FUND

Increase Appropriation:

A9901.902	Interfund Transfers - County Road	242,971
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Increase Appropriated Fund Balance:

A599	Appropriated Fund Balance	242,971
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COUNTY ROAD FUND

Increase Revenue:

D5031	Interfund Transfers	242,971
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Increase Appropriation:

D5112.401

Road Projects – Regular

242,971

BUDGET IMPACT STATEMENT: Places the fund balance in the County Road Machinery budget identified as surplus into the General Fund to be reallocated to the County Road Fund for the paving of additional miles of road and/or other road maintenance. No new County or tax dollars are utilized in this transfer. It is moving monies between funds.

Resolution No. **B** May 20, 2016
By Supervisors

TITLE: To Approve Sale of Land

WHEREAS, the Finance Committee respectively reports that it has received and considered a sealed bid for the following parcel of county-owned land remaining after the 2015 Public Auction held in June 2015, for the following named price, subject to approval of the Board of Supervisors; as follows:

Bid Proposal Item No.	Town	Name of Buyer	Parcel ID:	Amount
80	Greenwich	Jason Johnson	533401; 237.5-5-11	\$10.00

,and

WHEREAS, your committee respectively recommends the adoption of this resolution; now therefore be it

RESOLVED, that the sale of said land to the above-named person for the amount specified be and the same hereby is approved; and be it further

RESOLVED, that the County Treasurer of this County, on receipt of full payment for the same, execute and deliver Quitclaim deed to said person for land agreed to so purchase.

BUDGET IMPACT STATEMENT: This would result in a loss of tax liens to the County, in the amount of \$8,895.80.

Resolution No. **C** May 20, 2016
By Supervisors

TITLE: To Adopt Introductory Local Law "A" of 2016

~~WHEREAS, Introductory Local Law "A" of 2016 continues to enact an occupancy tax as authorized by act of the New York State Legislature (Chapter 102 of the Laws of 2009), and~~

WHEREAS, pursuant to Resolution No. 120 adopted April 15, 2016, the Board of Supervisors scheduled and conducted a public hearing on Introductory Local Law "A" of 2016 on the 20th day of May, 2016 at which time all interested parties were given the opportunity to speak; now therefore be it

RESOLVED, that the Board of Supervisors of the County of Washington, New York does hereby enact Introductory Local Law "A" of 2016.

BUDGET IMPACT STATEMENT: This local law is needed to continue the implementation of an occupancy tax.

Resolution No. **D** May 20, 2016

By Supervisors

TITLE: Authorize the Chairman of the Board to Sign Contracts for Employee Health Care and Dental Plans

WHEREAS, the County currently provides health care and dental care plans to qualifying employees, and

WHEREAS, the contract year starts June 1, 2016, and

WHEREAS, Blue Shield was again the lowest bidder for health care which the increase for June 1, 2016 is 9% for the EPO and PPO coverages and 6% for the Blue Shield Debit Card Program, and

WHEREAS, in order to help contain escalating health care costs, Capital Financial has estimated that from 2014 to 2016 the County would have saved \$205,000 by increasing the Stop Loss threshold from \$100,000 to \$150,000, and

WHEREAS, this will decrease the premium paid for Stop Loss insurance and make the County responsible for costs between \$100,000 and \$150,000 for high cost claimants, and

WHEREAS, MetLife was the lowest responsible bidder on the County Dental coverage at 8% increase. The County pays the first \$10 on the per month premium and the employee is responsible for the balance; now therefore be it

RESOLVED, that the Chairman of the Board is hereby authorized to sign all agreements with Blue Shield and MetLife Dental for the contract year June 1, 2016 – May 31, 2017.

BUDGET IMPACT STATEMENT: The standard EPO and PPO plan will increase by approximately 9%. The BS Debit card program will increase by 6%. The plan rate increases coupled with changing the Stop Loss insurance threshold from \$100,000 to \$150,000 per employee result in an effect on the 2016 budget of approximately \$326,244 which has been budgeted for. The increase in the dental plan is 100% borne by the employee.

Resolution No. **E** May 20, 2016

By Supervisors

TITLE: To Create the Title of Supervising Attorney, Place on Exempt Salary Schedule and Amend Staffing Pattern

WHEREAS, the County has entered into a settlement agreement as a result of the Hurrell-Harring lawsuit, and

WHEREAS, in compliance of said settlement the County has created, and the State has approved, a Quality Improvement Plan (QIP) designed to increase the quality of representation provided to indigent members of the community, and

WHEREAS, a key component of the QIP is the creation of a Supervising Attorney position within the Assigned Counsel Office, and

WHEREAS, the Supervising Attorney will provide mentoring and support to 18-B panel attorneys; develop and monitor program policies, standards, and operational procedures; coordinate training opportunities for panel attorneys; review and resolve client and judicial complaints, and work with the local bar to recruit qualified attorneys, and

WHEREAS, through consultation and discussion with the NYS Office of Indigent Legal Services (OILS) a starting salary of \$55,000 has been recommended at an estimated 20 hours of work per week; now therefore be it

RESOLVED, the Staffing Pattern be amended to reflect the creation of this position; and be it further

RESOLVED, the Exempt Salary Schedule be amended to establish a base salary of \$55,000 per year.

BUDGET IMPACT STATEMENT: Position will be funded through Hurrell-Harring settlement funds.

Resolution No. **F** May 20, 2016

By Supervisors

TITLE: Resolution Urging the State Legislature and Governor to Approve S4964B/A8201A Which Increases the County Department of Motor Vehicles Revenue Share

WHEREAS, fifty-one of the sixty-two New York State counties are mandated by the state to operate a local Department of Motor Vehicles (DMV) office, and

WHEREAS, under current law the State of New York takes 87.3% of all fees collected from the work performed by the county-operated DMV transactions despite the county providing the face-to-face services, including overhead and staffing to fulfill its state-mandated obligations, and

WHEREAS, the remaining 12.7% on most transactions being the county share, has not been increased since 1999 and there are numerous no-retention services. In addition, NY State DMV internet services continue to affect the amount of fee-based revenue available to county DMVs, including a proposal by the State that could lead to a significant reduction in our automotive dealership business by encouraging dealers to complete transactions online, and

WHEREAS, state legislative bills S4964B/A8201A have been introduced in the state legislature, and if enacted into law, would increase the percentage of revenue retained by the Washington County Department of Motor Vehicles from 12.7% to 25%, and

WHEREAS, the Governor and State Legislature have stated that lowering the property tax burden on local residents is a key priority, and

WHEREAS, increasing the county DMV revenue sharing rate will provide counties with needed revenue to continue to provide necessary local government services and reduce pressure on property taxes without increasing costs or fees to local residents; now therefore be it

RESOLVED, that the Washington County Board of Supervisors urges the State Senate, State Assembly and Governor to approve S4964B/A8201A and take a meaningful step toward fair revenue sharing; and be it further

RESOLVED, that the Clerk of the Board is hereby directed to forward copies of this resolution to Governor Cuomo, State Senators Little and Marchione and Members of the Assembly Woerner, Stec and McLaughlin.

BUDGET IMPACT STATEMENT: None. Additional revenue to cover costs of operations for County DMV, if legislation is passed.

Resolution No. **G** May 20, 2016

By Supervisors

TITLE: A Resolution Calling on the State of New York to Fully Reimburse Counties for District Attorney Salary Increases Set by the State

WHEREAS, on December 24, 2015, New York State Commission on Legislative, Judicial and Executive Compensation voted to recommend increasing all state judge salaries in 2016 and 2018, and

WHEREAS, the recommended increase placed Supreme Court Judges' salaries at \$193,000 in 2016 and \$203,000 in 2018 and placed County Court Judges at 95% of a Supreme Court Justice's salary, and

WHEREAS, on April 1st the state approved the Commission's recommendation, and

WHEREAS, New York State Judiciary Law Section 183-a links judicial salaries to county District Attorney (DA) salaries to be equal or higher than either the County Judge or Supreme Court Judge in a county, depending on county size and full-time or part-time status, and

WHEREAS, for over 50 years, the state has funded all salary increases that they imposed on the counties, and

WHEREAS, the District Attorneys Association of the State of New York (DAASNY), recognizing the automatic nature of these increases and its effect on local county budgets, and further to support the counties' position, requested in correspondences with state officials that the state fund this salary increase as well, and

WHEREAS, this salary increase recommendation occurred well after all counties set their 2016 budgets in law, and

WHEREAS, to the extent that the Commissioner's recommendations, do in fact, supersede the provisions of Judiciary Law Section 221-d as applicable to District Attorney's annual salary, and

WHEREAS, DA's are entitled to the compensation they are owed pursuant to state law for fulfilling the state constitutional and statutory duties related to the enforcement of state penal law, and

WHEREAS, on April 1, 2016 the State Legislature enacted a \$150 billion State Budget, but did not include the funding for the \$1.6 million in reimbursement costs for the increase in DA salaries, and

WHEREAS, the state has been careful over the past few years to avoid shifting costs to the local tax base, mindful of the impact locally with the state imposed property tax cap, and

WHEREAS, for many counties this salary increase represents approximately 1/3 of their total allowable property tax growth for all government operation in 2016; now therefore be it

RESOLVED, that the County of Washington calls on the State of New York to immediately pass legislation and pay for this increase retroactive to April 1, 2016 and not pass this unfunded mandate on to local taxpayers.

BUDGET IMPACT STATEMENT: If the state does not pay for this increase, it will have to be made up with county funds.

Resolution No. **H** May 20, 2016

By Supervisors

TITLE: To Authorize Agreement with Kendall & Associates for Services Related to Staff Development Training for Department Heads

WHEREAS, the County Administrator requested a proposal from Kendall & Associates for Professional Development Training for Department Heads, and

WHEREAS, the Government Operations Committee has reviewed the proposal and recommends the retention of Kendall & Associates for \$3,850 to provide training for Department Heads to consist of a series of professional development workshops, and

WHEREAS, the Government Operations Committee expressed interest in having training arranged for the Board of Supervisors as well, and

WHEREAS, Kendall and Associates has provided a proposal for said training for the Board of Supervisors totaling \$2,050; now therefore be it

RESOLVED, that the Chairman of the Board of Supervisor is hereby authorized to execute a contract with Kendall & Associates for Department Head Training and Training for the Board of Supervisors in a form approved by the County Attorney; and be it further

RESOLVED, that the County Treasurer is authorized to make the following budget amendment:

Increase Appropriation:

A1230.4040	Contract Exp – Co. Admin.	5,900
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Decrease Appropriation:

A1990.4530	Contingency	5,900
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BUDGET IMPACT STATEMENT: Cost of \$5,900 for the above. This will leave a balance of \$157,421 in Contingency for general expenses and \$16,602 for Tourism expenses.

Resolution No. I May 20, 2016

By Supervisors

TITLE: To Authorize Agreement with C.T. Male Associates for Services Related to Audit of Pleasant Valley Sprinkler Grant Funds

WHEREAS, the County received CDBG grant funding in 2011 to fund the installation of a new sprinkler system at Pleasant Valley, and

WHEREAS, the New York State Office of Homes & Community Renewal (NYS HCR) has contacted the County Administrator and set a date of May 25, 2016 for a monitoring visit to closeout audit of these grant funds, and

WHEREAS, Resolution 329 of 2011 authorized an agreement with Avalon Associates to develop the grant application and assist with grant administration. This agreement did not include closeout services, and

WHEREAS, County Administration worked closely with Jim Thatcher of Avalon Associates throughout the grant process and Mr. Thatcher was also contacted by NYS HCR regarding the audit and is now employed by C.T. Male Associates, and

WHEREAS, Jim Thatcher of C.T. Male Associates has submitted in proposal to assist with the closeout audit monitoring visit for an amount not to exceed \$1,950, and

WHEREAS, no funds were included in the 2016 Budget for Pleasant Valley legacy expenses; now therefore be it

RESOLVED, that the Chairman of the Board of Supervisors is hereby authorized to execute a contract with C.T. Male Associates for Professional Services related to NYS CDBG Program Monitoring in a form approved by the County Attorney; and be it further

RESOLVED, that the County Treasurer is authorized to make the following budget amendment:

Increase Appropriation:

A1230.4040	Contract Expense – Co. Admin.	1,950
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Decrease Appropriation:

A1990.4530

Contingency

1,950

BUDGET IMPACT STATEMENT: Cost of \$1,950 for the above. This will leave a balance of \$155,471 in Contingency for general expenses, and \$16,602 for Tourism expenses.

Resolution No. **J** May 20, 2016

By Supervisors

TITLE: Amend Budget - Capital Project #116 - 2014 Capital Improvements for Costs Relating to New 911 Center - Computer Aided Dispatch (CAD) System

WHEREAS, Resolution 72 of 2014 established a Capital Project to fund 2014 capital improvements for various projects, and

WHEREAS, the County has received an invoice for the annual software maintenance fee in the amount of \$12,000 for the CAD software system that was installed in the Public Safety Dispatch Center as part of this capital project, and

WHEREAS, there is currently \$2,132 remaining in the appropriate account within the capital project, leaving a shortage of \$9,868 to cover this invoice; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to make the following budget amendment:

Increase Appropriation:

HDD1620.204003

New 911 Center

9,868

Decrease Appropriation:

HDD1620.2440

Contingency

9,868

BUDGET IMPACT STATEMENT: If this Resolution is approved the contingency balance for this capital project will be \$598,211.

Resolution No. **K** May 20, 2016

By Supervisors

TITLE: Amend Public Safety Budget – Return Remaining Funds from Hazardous Materials Response Vehicle Purchase Back to Contractual Line Item

WHEREAS, by Resolution No. 70 of 2016, the Board of Supervisors authorized purchase of a new Hazardous Materials Response vehicle, and

WHEREAS, \$30,000 was transferred from the communications line item to the equipment line item for this purchase, and

WHEREAS, \$25,000 was used for the purchase and the department is requesting that the remaining \$5,000 be returned to contractual as originally budgeted; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to make the following budget amendment:

Increase Appropriation:

A3640.4200

Communications – Pub. Safety

5,000

Decrease Appropriation:

A3640.2070

Vehicles – Pub. Safety

5,000

BUDGET IMPACT STATEMENT: Transfer remaining funds from Haz Mat Vehicle purchase back to the communications line item where it was originally budgeted.

Resolution No. **L** May 20, 2016

By Supervisors

TITLE: Amend Public Safety 2016 Budget – Hazard Mitigation Grant

WHEREAS, the Department of Public Safety has received a \$150,000 Homeland Security Grant for Federal Fiscal Year 2014 to update the County's Hazard Mitigation Plan, and

WHEREAS, the grant includes a County match of \$37,500 which will come from salaries already included in the adopted County budget; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to make the following budget amendment:

Increase Appropriation:

A3640.4620

Grants - Public Safety

112,500

Increase Revenue:

A4389

Federal Aid – Public Safety

112,500

BUDGET IMPACT STATEMENT: Places the grant funds in the 2016 budget with the local share funded through salaries already in the budget.

Resolution No. **M** May 20, 2016

By Supervisors

TITLE: Amend Sheriff 2016 Budget – State Forfeiture

WHEREAS, the District Attorney's office has received \$10,000 in State Forfeiture monies as a result of the Bennett case, and

WHEREAS, these monies are to be disbursed to the District Attorney, the Sheriff's Department and NYS OASAS, and

WHEREAS, the Sheriff has requested his 2016 budget be amended to include his portion; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to make the following budget amendment:

Increase Appropriation:

A3110.2900

Sheriff – State Forfeiture Equipment

4,100

Increase Revenue:

A2626.02

State Forfeiture – Sheriff

4,100

BUDGET IMPACT STATEMENT: Places the State Forfeiture monies received into the Sheriff's 2016 Washington County budget.

Resolution No. **N** May 20, 2016

By Supervisors

TITLE: Create the Title of Junior Planner, Place on the Grade Schedule and Amend Staffing Pattern

WHEREAS, by Resolution No. 87 of 2016, the Board of Supervisors placed the title of Planner on the Exempt Salary Schedule at a salary of \$52,500, and

WHEREAS, advertisements were placed twice for this position but they have been unable to recruit anyone with the applicable skill set and experience, and

WHEREAS, the Agriculture, Planning, Tourism & Community Development Committee recommends creating the title of Junior Planner and the Personnel Officer recommends placing the title at Grade 12, 35 hours a week; now therefore be it

RESOLVED, that the title of Junior Planner is hereby created and placed on the Grade Schedule at Grade 12, 35 hours a week; and be it further

RESOLVED, that the Staffing Pattern for Planning be amended to add one (1) full time Junior Planner.

BUDGET IMPACT STATEMENT: Funds contained in the budget for this position.

TO THE TREASURER OF WASHINGTON COUNTY:

You are hereby notified by the Board of Supervisors of Washington County that the sum of Three Hundred Ninety Six Thousand Six Hundred Seventy Five and 74/100 arising on the tax from Mortgage recordings collected by the County Clerk from October 1, 2015, and reported by the County Clerk to this Board, has been apportioned to the several tax districts entitled to the same, as required by Section 261 of the Tax Law as amended, and you are directed to pay the respective officers of the several districts the sum apportioned to them as appears in the following schedule and to be applied by each to the payment of the general expenses thereof:

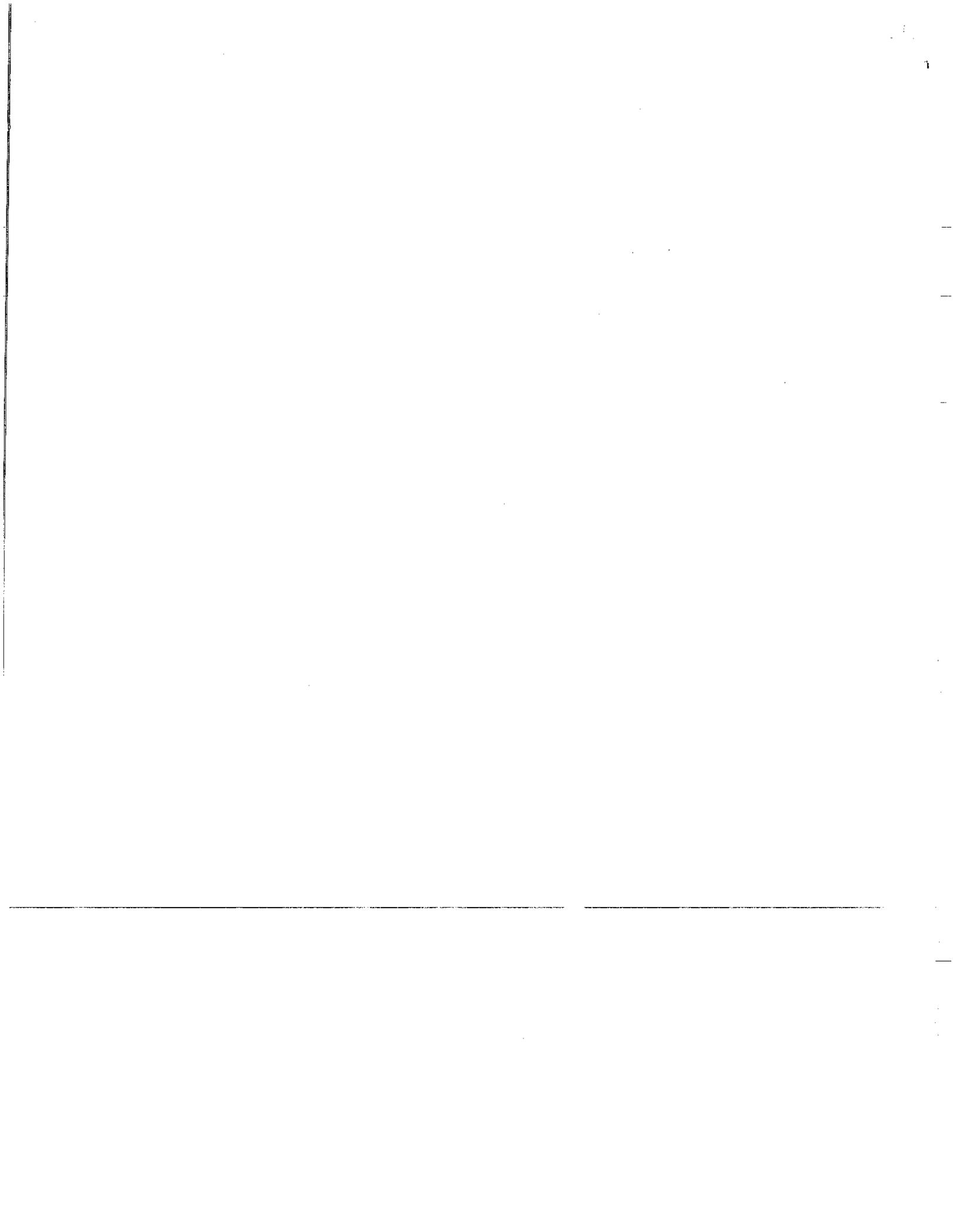
TOWN OF ARGYLE	\$ 31,300.68
TOWN OF CAMBRIDGE	\$ 5,865.78
TOWN OF DRESDEN	\$ 5,422.53
TOWN OF EASTON	\$ 11,834.46
TOWN OF FORT ANN	\$ 44,722.66
TOWN OF FORT EDWARD	\$ 20,446.79
TOWN OF GRANVILLE	\$ 29,954.87
TOWN OF GREENWICH	\$ 38,460.10
TOWN OF HAMPTON	\$ 3,669.48
TOWN OF HARTFORD	\$ 10,241.79
TOWN OF HEBRON	\$ 14,813.54
TOWN OF JACKSON	\$ 11,103.54
TOWN OF KINGSBURY	\$ 75,502.25
TOWN OF PUTNAM	\$ 11,800.13
TOWN OF SALEM	\$ 15,721.99
TOWN OF WHITE CREEK	\$ 8,815.39
TOWN OF WHITEHALL	\$ 9,410.35
VILLAGE OF ARGYLE	\$ 761.48
VILLAGE OF CAMBRIDGE	\$ 2,549.98
VILLAGE OF FORT ANN	\$ 785.46
VILLAGE OF FORT EDWARD	\$ 5,570.25

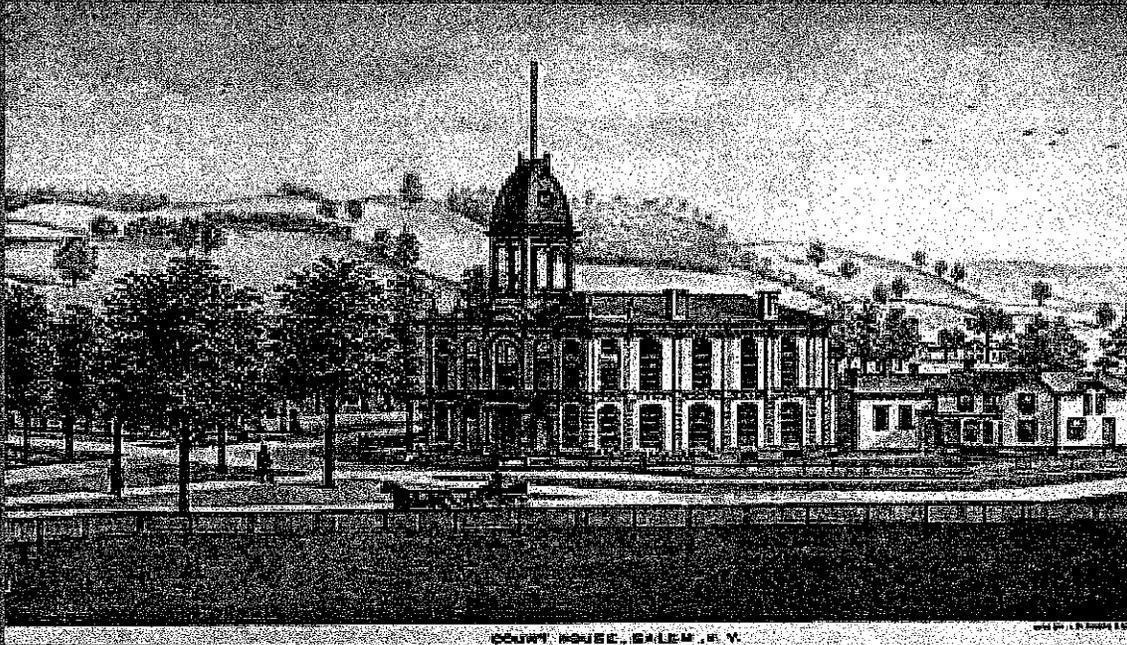
VILLAGE OF GRANVILLE	\$ 5,398.13
VILLAGE OF GREENWICH	\$ 4,987.64
VILLAGE OF HUDSON FALLS	\$ 22,470.88
VILLAGE OF SALEM	\$ 2,188.29
VILLAGE OF WHITEHALL	\$ 2,877.30
GRAND TOTAL TO BE APPORTIONED AND DISTRIBUTED	\$396,675.74

Dated this 20th day May 2016

Chairman

Clerk



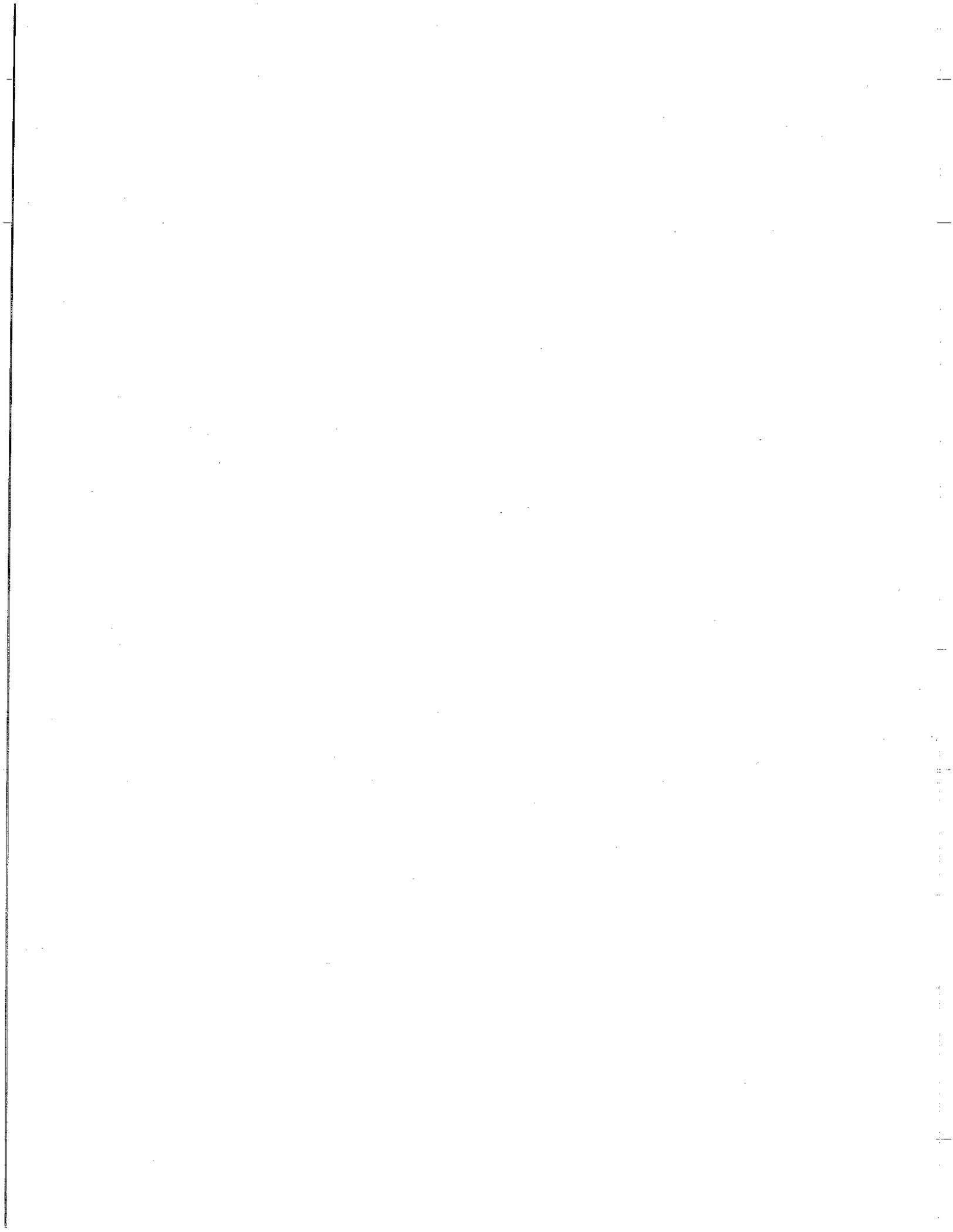


WASHINGTON COUNTY TREASURER

HON. ALBERT B. NOLETTE, COUNTY TREASURER

2015 ANNUAL FINANCIAL REPORT

"There is no limit to the amount of good you can do if you don't care who gets the credit." Ronald Reagan



**Washington County
Trial Balance
For the Year Ending 12/31/2015**

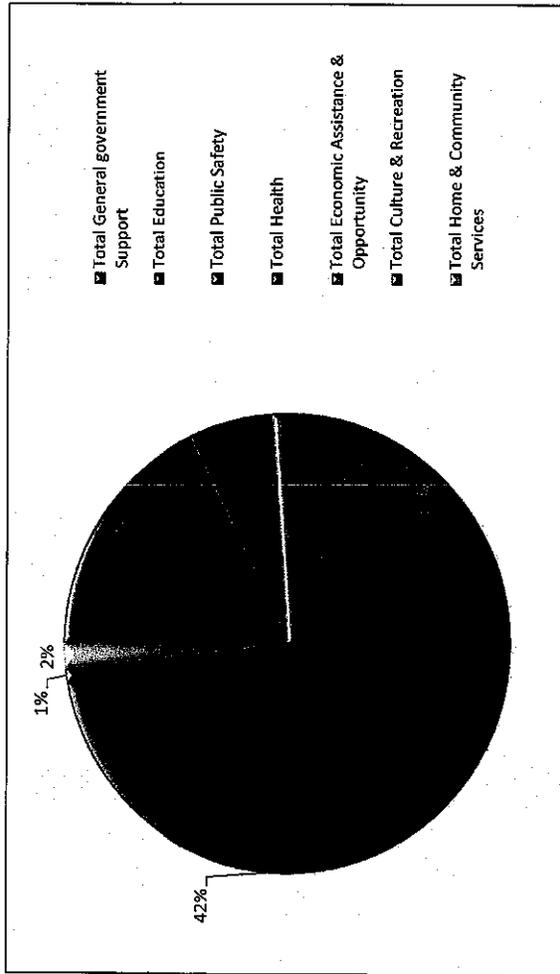
	General Fund	Community Development	Solid Waste	Car Pool	County Road	County Road Machinery	Sewer Dist. No. 1
Assets:							
Cash	\$18,301,364	\$0	\$425,204	\$534,461	\$2,508,436	\$1,308,068	\$511,178
Cash IGT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accounts Receivable	\$10,565,414	\$0	\$5,279	\$2,142	\$0	\$23,836	\$31,021
Allowance for Receivables	(\$550,000)	\$0	(\$2,500)	\$0	\$0	\$0	\$0
Due From Other Funds	\$438,039	\$0	\$0	\$34,801	\$19	\$177,875	\$0
Due from Other Governments	\$750	\$0	\$0	\$0	\$15,263	\$18,131	\$12,403
State/Federal Aid Receivable	\$7,146,095	\$25,855	\$0	\$0	\$32,542	\$0	\$0
Other Assets	\$6,067	\$0	\$0	\$0	\$302,381	\$661,772	\$0
Payments in Advance	\$766,032	\$0	\$0	\$2,563	\$93,025	\$12,700	\$0
Total Assets	\$36,673,761	\$25,855	\$427,983	\$573,967	\$2,951,666	\$2,202,382	\$94,602
Liabilities:							
Accounts Payable	\$2,162,770	\$25,855	\$2,977	\$1,997	\$190,267	\$209,323	\$0
Accrued Liabilities	\$886,692	\$0	\$0	\$3,228	\$117,527	\$16,361	\$0
Due to Other Funds	\$39,168	\$0	\$421	\$5,154	\$175,477	\$419	\$2,000
Due to Other Governments	\$8,963,544	\$0	\$0	\$0	\$5,399	\$835	\$5,514
Other Liabilities	\$763	\$0	\$0	\$0	\$0	\$0	\$0
Accrued Interest Payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overpayments & Collections in Advance	\$764,169	\$0	\$0	\$0	\$567,205	\$0	\$0
Deferred Revenues	\$2,905,553	\$0	\$147,311	\$0	\$0	\$0	\$0
Total Liabilities	\$15,722,659	\$25,855	\$150,709	\$10,379	\$1,055,875	\$226,938	\$7,514
Fund Equity:							
Not in Spenable Form	\$772,099	\$0	\$0	\$2,563	\$395,406	\$674,473	\$0
Insurance Reserve	\$902,113	\$0	\$0	\$0	\$0	\$0	\$0
Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Committed Fund Balance	\$1,591,022	\$0	\$0	\$0	\$0	\$0	\$0
Reserved for PV Legacy	\$1,711,168	\$0	\$0	\$0	\$0	\$0	\$0
Unreserved - Appropriated 2016	\$2,879,697	\$0	\$34,750	\$0	\$770,584	\$0	\$1,189
Unreserved - Un-Appropriated	\$13,095,003	\$0	\$242,524	\$561,025	\$729,801	\$1,300,971	\$85,899
Total Unreserved Fund Balance	\$15,974,700	\$0	\$277,274	\$561,025	\$1,500,385	\$1,300,971	\$87,088
Total Liabilities and Fund Equity	\$36,673,761	\$25,855	\$427,983	\$573,967	\$2,951,666	\$2,202,382	\$94,602
Revenues	\$79,968,634	\$1,037,882	\$64,346	\$438,302	\$12,912,274	\$3,363,366	\$76,854
Expenditures	\$79,071,185	\$1,037,882	\$101,842	\$284,593	\$12,816,412	\$3,317,200	\$60,629
Excess Revenues / Expenditures	\$897,450	\$0	(\$37,496)	\$153,709	\$95,862	\$46,166	\$16,225
2014 Unreserved	\$15,285,817	\$0	\$313,718	\$408,125	\$1,860,378	\$1,242,081	\$70,863
Total Increase / Decrease from 2014	\$688,883	\$0	(\$36,444)	\$152,900	(\$359,995)	\$58,890	\$16,225
Committed Fund Balance - Sheriff Forfeiture	\$208,122						
D.A. Forfeiture	\$68,999						
DWI	\$107,884						
Occupancy Tax	\$44,996						
Tax Litigation	\$1,000,000						
Liability Abatement	\$161,021	\$1,591,022					
Not in Spenable Form							
Reserve for Inventory	\$6,067						
Prepaid Expenses	\$766,032	\$772,099					
Sweep:							
2015 unreserved -		\$1,300,971					
2016 already approp		\$158,000					
new baseline =		\$900,000					
2016 sweep		\$242,971					

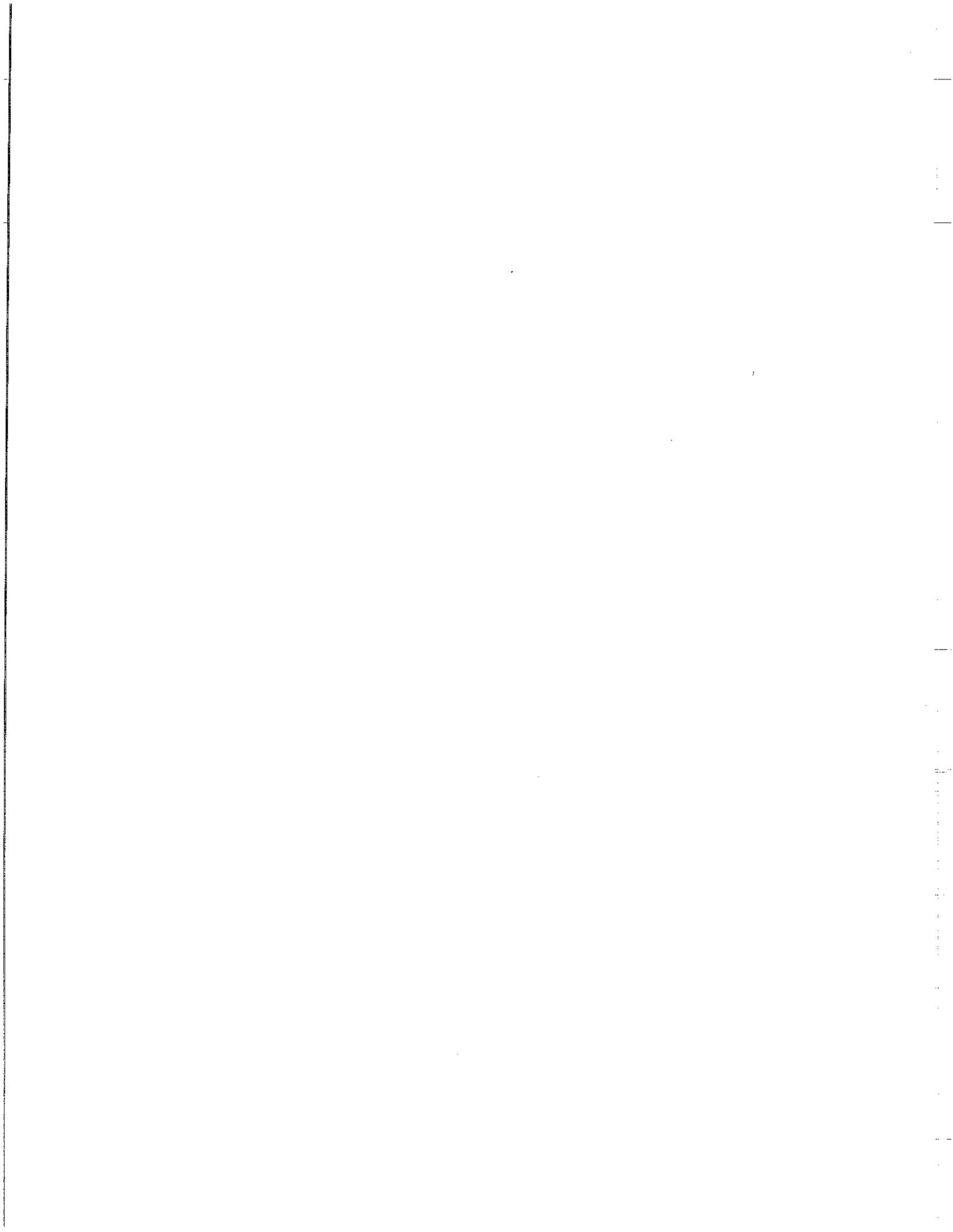
Washington County
Trial Balance
For the Year Ending 12/31/2015

	Sewer Dist. No. 2	Self Insurance - Health Insurance	Self Insurance - Workers Compensation	Debt Service Reserve
Assets:				
Cash	\$1,646,485	\$1,357,536	\$3,143,998	\$1,345,233
Cash IGT	\$0	\$0	\$0	\$0
Accounts Receivable	\$322,047	\$293,990	\$154,395	\$0
Allowance for Receivables	(\$3,000)	\$0	\$0	\$0
Due From Other Funds	\$63,678	\$0	\$0	\$0
Due from Other Governments	\$36,974	\$0	\$0	\$0
State/Federal Aid Receivable	\$0	\$0	\$0	\$0
Other Assets	\$356,773	\$0	\$0	\$0
Payments in Advance	\$20,248	\$257,926	\$0	\$0
Total Assets	\$2,443,205	\$1,909,452	\$3,298,393	\$1,345,233
Liabilities:				
Accounts Payable	\$26,852	\$0	\$136,474	\$0
Accrued Liabilities	\$26,335	\$677,353	\$0	\$0
Due to Other Funds	\$965	\$300	\$19,139	\$0
Due to Other Governments	\$1,657	\$0	\$1,155	\$0
Other Liabilities	\$0	\$0	\$0	\$0
Accrued Interest Payable	\$107,241	\$0	\$0	\$0
Overpayments & Collections in Advance	\$7	\$0	\$1,045	\$0
Deferred Revenues	\$356,773	\$0	\$0	\$0
Total Liabilities	\$519,830	\$677,653	\$157,813	\$0
Fund Equity:				
Not in Spenable Form	\$20,248	\$0	\$0	\$0
Insurance Reserve	\$0	\$0	\$1,750,000	\$0
Capital Reserve	\$1,754,877	\$0	\$0	\$1,345,233
Committed Fund Balance	\$13,000	\$0	\$0	\$0
Reserved for PV Legacy	\$0	\$0	\$0	\$0
Unreserved - Appropriated 2016	\$0	\$0	\$258,258	\$0
Unreserved - Un-Appropriated	\$135,250	\$1,231,799	\$1,132,322	\$0
Total Unreserved Fund Balance	\$135,250	\$1,231,799	\$1,390,580	\$0
Total Liabilities and Fund Equity	\$2,443,205	\$1,909,452	\$3,298,393	\$1,345,233
Revenues	\$2,596,425	\$8,132,018	\$1,228,312	\$1,781,476
Expenditures	\$1,913,860	\$8,347,872	\$1,599,792	\$436,243
Excess Revenues / Expenditures	\$682,565	(\$215,854)	(\$371,480)	\$1,345,233
2014 Unreserved	\$28,381	\$1,447,653	\$1,963,064	\$0
Total Increase / Decrease from 2013	\$106,869	(\$215,854)	(\$572,484)	\$0

WASHINGTON COUNTY TREASURER
 DIRECT COST SUMMARY BY FUNCTIONAL UNIT
 FOR THE YEAR ENDED 12/31/15

Department Name	Total Revenues	Total Expenses	Diff. Cost
Total General government Support	\$2,552,858	\$9,930,676	(\$7,377,817)
Total Education	\$1,688,599	\$4,343,088	(\$2,654,489)
Total Public Safety	\$1,781,521	\$13,656,838	(\$11,875,317)
Total Health	\$4,191,363	\$4,865,288	(\$673,925)
Total Economic Assistance & Opportunity	\$14,274,463	\$29,102,997	(\$14,828,534)
Total Culture & Recreation	\$689,098	\$1,040,210	(\$351,112)
Total Home & Community Services	\$609,843	\$1,441,691	(\$831,848)
Total Unallocated	\$54,180,889	\$14,690,398	\$39,490,491
Total General Fund	\$29,988,634	\$9,074,465	\$20,914,169
Total Community Development	\$1,037,682	\$1,017,892	\$19,790
Total Solid Waste Management	\$83,316	\$101,248	(\$17,932)
Total Port	\$2,333,202	\$2,215,593	\$117,609
Total County Bond	\$12,512,774	\$2,816,412	\$9,696,362
Total County Indebtedness	\$3,563,666	\$3,417,200	\$146,466
Total State District 01	\$5,854	\$60,829	(\$55,975)
Total State District 02	\$2,897,425	\$1,913,859	\$983,566
Total Work Order Compensation	\$1,283,312	\$1,559,722	(\$276,410)
(Grand Total All Funds	\$101,686,395	\$100,203,395	\$1,494,324





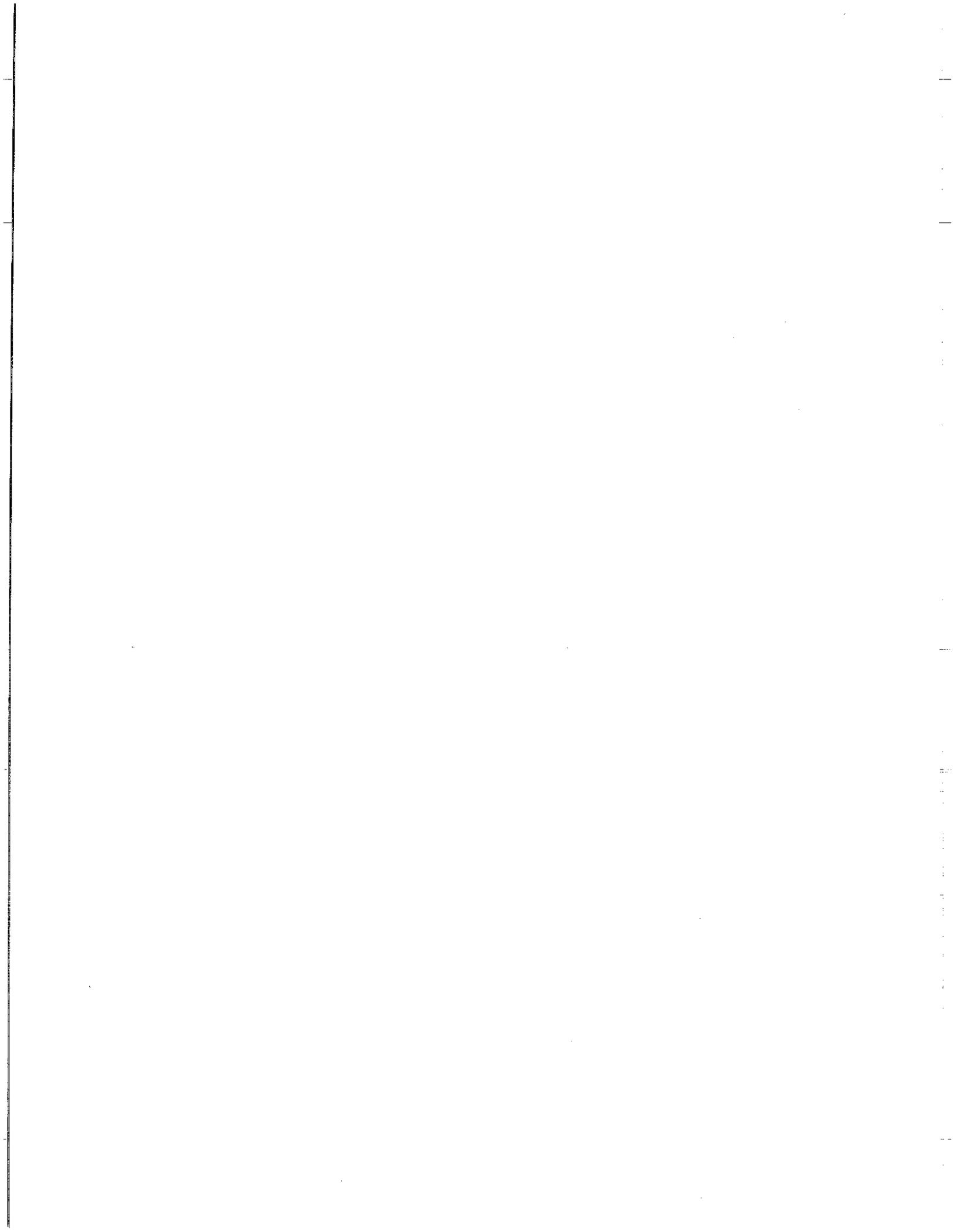
WASHINGTON COUNTY TREASURER
REVENUE, EXPENSE & DIRECT COST RECAP BY FUNCTIONAL UNIT
FOR THE YEAR ENDED 12/31/15

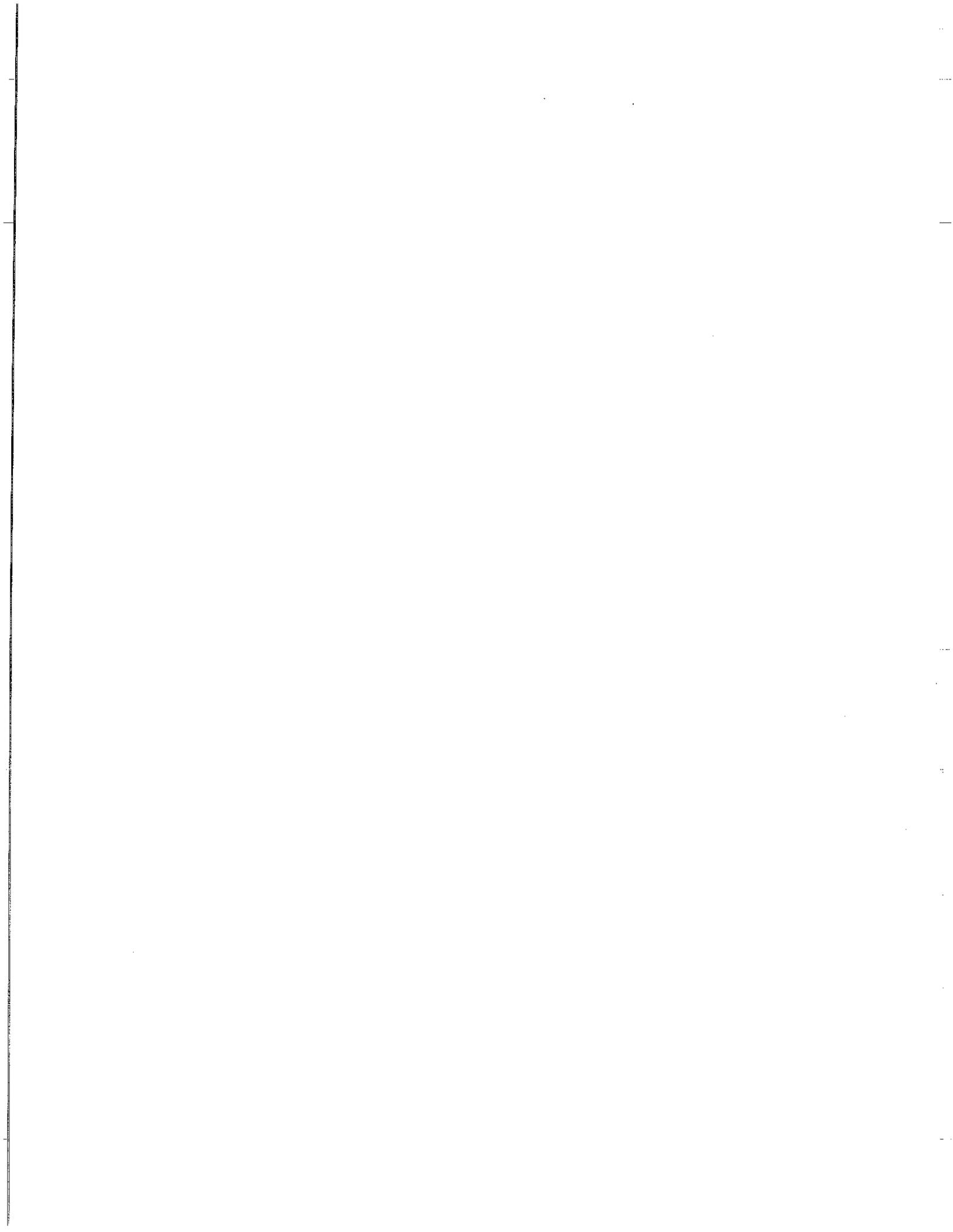
Dept #	Department Name	Local Sources	State Aid	Federal Aid	Interfund Transfer	Total Revenue	Capital	Equipment	Construction	Debt	Interfund Transfer	Total Expenses	Direct Cost
	Total General Government Support	\$ 1,969,827	\$ 571,520	\$ 11,512	\$ -	\$ 2,552,858						\$ 9,930,676	\$ (7,377,817)
	Total Education	\$ 652,077	\$ 1,012,470	\$ 24,052	\$ -	\$ 1,688,599						\$ 4,343,088	\$ (2,654,489)
	Total Public Safety	\$ 1,405,076	\$ 357,806	\$ 18,639	\$ -	\$ 1,781,521						\$ 13,656,838	\$ (11,875,317)
	Total Health	\$ 232,435	\$ 3,169,899	\$ 789,029	\$ -	\$ 4,191,363						\$ 4,865,288	\$ (673,925)
	Total Economic Assistance & Opportunity	\$ 735,527	\$ 5,479,377	\$ 8,059,559	\$ -	\$ 14,274,463						\$ 29,102,997	\$ (14,828,534)
	Total Culture & Recreation	\$ 212,856	\$ 476,242	\$ -	\$ -	\$ 689,098						\$ 1,040,210	\$ (351,112)
	Total Home & Community Services	\$ -	\$ -	\$ -	\$ -	\$ 609,843						\$ 1,441,691	\$ (831,848)
	Total Unallocated	\$ 21,971,098	\$ -	\$ -	\$ 553,664	\$ 54,180,889						\$ 14,690,398	\$ 39,490,491
	Grand Total All Funds	\$ 32,177,667	\$ 14,059,436	\$ 9,931,833	\$ 10,712,384	\$ 101,686,395						\$ 100,203,395	\$ 1,494,324
	Total General Government Support	\$ 5,112,993	\$ 2,340,133	\$ 51,045	\$ -	\$ 7,504,171						\$ 24,266,505	\$ (17,762,334)
	Total Education	\$ 208,484	\$ 124,441	\$ -	\$ -	\$ 332,925						\$ 4,010,163	\$ (3,677,238)
	Total Public Safety	\$ 8,056,303	\$ 3,412,200	\$ 233,938	\$ -	\$ 11,702,441						\$ 1,954,398	\$ (9,748,043)
	Total Health	\$ 1,127,495	\$ 535,968	\$ 51,013	\$ -	\$ 1,714,476						\$ 3,150,812	\$ (1,436,336)
	Total Economic Assistance & Opportunity	\$ 5,539,532	\$ 2,759,702	\$ 20,980	\$ -	\$ 8,319,214						\$ 20,782,783	\$ (12,463,569)
	Total Culture & Recreation	\$ 517,696	\$ 190,502	\$ 934	\$ -	\$ 709,132						\$ 934	\$ (618,638)
	Total Home & Community Services	\$ 97,653	\$ 27,579	\$ -	\$ -	\$ 125,232						\$ 1,316,459	\$ (1,191,227)
	Total Unallocated	\$ -	\$ 1,423,642	\$ -	\$ -	\$ 1,423,642						\$ 1,000,000	\$ 423,642
	Grand Total All Funds	\$ 20,600,156	\$ 10,317,166	\$ 31,970	\$ -	\$ 30,949,292						\$ 29,711,335	\$ 1,237,957
	Total General Government Support	\$ 1,177,722	\$ 2,759,702	\$ 29,988	\$ -	\$ 4,067,412						\$ 1,857,522	\$ (2,900,110)
	Total Education	\$ 2,759,702	\$ 1,423,642	\$ -	\$ -	\$ 4,183,344						\$ 1,013,515	\$ (3,170,829)
	Total Public Safety	\$ 11,702,441	\$ 3,412,200	\$ 233,938	\$ -	\$ 15,348,579						\$ 2,266,756	\$ (13,081,823)
	Total Health	\$ 1,714,476	\$ 535,968	\$ 51,013	\$ -	\$ 2,301,457						\$ 3,150,812	\$ (1,449,355)
	Total Economic Assistance & Opportunity	\$ 8,319,214	\$ 2,759,702	\$ 20,980	\$ -	\$ 11,109,906						\$ 29,102,997	\$ (17,783,091)
	Total Culture & Recreation	\$ 709,132	\$ 190,502	\$ 934	\$ -	\$ 900,568						\$ 934	\$ (809,634)
	Total Home & Community Services	\$ 125,232	\$ 27,579	\$ -	\$ -	\$ 152,811						\$ 1,316,459	\$ (1,163,648)
	Total Unallocated	\$ -	\$ 1,423,642	\$ -	\$ -	\$ 1,423,642						\$ 1,000,000	\$ 423,642
	Grand Total All Funds	\$ 24,615,358	\$ 13,295,077	\$ 1,165,651	\$ 48,135,326	\$ 87,211,412						\$ 100,203,395	\$ 1,494,324



WASHINGTON COUNTY TREASURER
 DETAILED DIRECT COSTS BY DEPARTMENT
 FOR THE YEAR ENDED 12/31/2015

Dept.	Department Name	Local Source	State Aid	Federal Aid	Interfund	Other	Total Revenues	Capital	Operating	Contingent	Debt	Other	Total Expenses	Differences
A100	LEGISLATIVE BOARD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334,590	\$ 176,087	\$ -	\$ 2,337	\$ -	\$ -	\$ 513,014	\$ (513,014)
A104	CLERK OF THE BOARD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,426	\$ 71,310	\$ -	\$ -	\$ -	\$ -	\$ 231,088	\$ (231,088)
A165	DISTRICT ATTORNEY	\$ -	\$ 2,775	\$ 264,353	\$ 11,512	\$ -	\$ 278,640	\$ 669,411	\$ 240,200	\$ 7,699	\$ 44,140	\$ -	\$ 961,450	\$ (682,810)
A170	PUBLIC DEFENDER	\$ -	\$ -	\$ 211,926	\$ -	\$ -	\$ 211,926	\$ 159,374	\$ 5,103	\$ 38,843	\$ -	\$ -	\$ 669,743	\$ (457,817)
A171	ASSIGNED COUNCIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,595	\$ 9,993	\$ 8,184	\$ 396,555	\$ -	\$ -	\$ 460,327	\$ (460,327)
A180	JUSTICE & CONSTABLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,070	\$ -	\$ -	\$ 3,070	\$ (3,070)
A185	MEDICAL EXAMINERS	\$ -	\$ 1,136	\$ -	\$ -	\$ -	\$ 24,373	\$ 3,239	\$ -	\$ 60,933	\$ -	\$ -	\$ 88,545	\$ (87,409)
A190	GRAND JURY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,411	\$ -	\$ -	\$ 22,411	\$ (22,411)
A195	COUNTY ADMINISTRATOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,309	\$ 74,077	\$ 744	\$ 116,949	\$ -	\$ -	\$ 378,079	\$ (378,079)
A198	TREASURER	\$ -	\$ 160,798	\$ -	\$ -	\$ -	\$ 474,578	\$ 221,572	\$ 13,701	\$ 104,755	\$ -	\$ -	\$ 814,606	\$ (659,808)
A199	REAL PROPERTY	\$ -	\$ 50,161	\$ -	\$ -	\$ -	\$ 208,708	\$ 97,172	\$ -	\$ 33,867	\$ -	\$ -	\$ 339,747	\$ (289,586)
A199	TAX ADVERTISING & EXP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,034	\$ -	\$ -	\$ 15,034	\$ (15,034)
A199	EXP. TAX SALE PROP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ (100)
A140	COUNTY CLERK	\$ -	\$ 1,514,623	\$ -	\$ -	\$ -	\$ 521,731	\$ 291,239	\$ 399	\$ 46,374	\$ -	\$ -	\$ 859,743	\$ (654,880)
A140	COUNTY ATTORNEY	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ 339,800	\$ 131,721	\$ -	\$ 23,618	\$ -	\$ -	\$ 495,139	\$ (385,139)
A140	PERSONNEL	\$ -	\$ 5,249	\$ -	\$ -	\$ -	\$ 142,105	\$ 63,774	\$ -	\$ 18,135	\$ -	\$ -	\$ 224,014	\$ (218,765)
A140	BOARD OF ELECTIONS	\$ -	\$ 3,066	\$ -	\$ -	\$ -	\$ 184,915	\$ 91,919	\$ -	\$ 78,428	\$ -	\$ -	\$ 355,262	\$ (352,196)
A140	DPTW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,310	\$ 69,932	\$ -	\$ 9,036	\$ -	\$ -	\$ 178,278	\$ (178,278)
A160	BUILDINGS & GROUNDS	\$ -	\$ 110,445	\$ 95,241	\$ -	\$ -	\$ 205,686	\$ 388,040	\$ 10,219	\$ 590,395	\$ -	\$ -	\$ 1,731,757	\$ (1,526,071)
A160	CENTRAL COMMUNICATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (52)	\$ -	\$ -	\$ (52)	\$ 51
A160	CENTRAL STOREROOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 822	\$ -	\$ -	\$ 822	\$ (822)
A160	CENTRAL MAIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0	\$ (0)
A160	DATA PROCESSING	\$ -	\$ 11,574	\$ -	\$ -	\$ -	\$ 516,616	\$ 256,484	\$ 4,996	\$ 360,587	\$ -	\$ -	\$ 1,138,683	\$ (1,127,109)
A190	UNALLOCABLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 407,368	\$ -	\$ -	\$ 407,368	\$ (407,368)
A190	COUNTY OFFICERS DUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,784	\$ -	\$ -	\$ 8,784	\$ (8,784)
A190	JUDGMENTS & CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,973	\$ -	\$ -	\$ 3,973	\$ (3,973)
A190	TAXES ON MUNICIPAL PROP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,690	\$ -	\$ -	\$ 29,690	\$ (29,690)
A198	UNCLASSIFIED EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total General Government Support	\$ -	\$ 1,969,827	\$ 571,520	\$ 11,512	\$ -	\$ 5,112,998	\$ 2,340,133	\$ 51,045	\$ 2,426,505	\$ -	\$ -	\$ 9,930,676	\$ (7,377,817)
A290	COLLEGE TUITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 483,827	\$ -	\$ -	\$ 483,827	\$ (483,827)
A295	CONTRIBUTION TO COMMUNITY COLLEGE	\$ -	\$ 339,851	\$ -	\$ -	\$ -	\$ 339,851	\$ -	\$ -	\$ 1,376,949	\$ -	\$ -	\$ 1,716,799	\$ (1,037,098)
A360	CWSN (HANDICAPPED CHILDREN)	\$ -	\$ 312,226	\$ 1,012,470	\$ 24,052	\$ -	\$ 1,348,748	\$ 208,484	\$ 124,441	\$ -	\$ -	\$ -	\$ 2,482,312	\$ (1,133,564)
	Total Education	\$ -	\$ 652,077	\$ 1,012,470	\$ 24,052	\$ -	\$ 1,688,599	\$ 208,484	\$ 124,441	\$ -	\$ -	\$ -	\$ 4,343,088	\$ (2,654,489)
A300	TRAFFIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,639	\$ -	\$ -	\$ 656	\$ -	\$ -	\$ 19,295	\$ (19,295)
A310	SHERIFF	\$ -	\$ 357,220	\$ 29,510	\$ -	\$ -	\$ 386,730	\$ 1,036,656	\$ 210,898	\$ 453,774	\$ -	\$ -	\$ 4,387,618	\$ (4,000,888)
A310	PROBATION	\$ -	\$ 12,628	\$ 142,240	\$ -	\$ -	\$ 154,868	\$ 323,561	\$ 4,387	\$ 20,565	\$ -	\$ -	\$ 1,024,404	\$ (869,536)
A310	JAIL	\$ -	\$ 531,751	\$ -	\$ -	\$ -	\$ 531,751	\$ 3,594,666	\$ 1,520,564	\$ 5,099	\$ 1,147,527	\$ -	\$ 6,267,856	\$ (5,736,105)
A315	DWI	\$ -	\$ 132,751	\$ -	\$ -	\$ -	\$ 132,751	\$ -	\$ -	\$ 105,732	\$ -	\$ -	\$ 238,483	\$ (238,483)
A340	FIRE	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ 50,012	\$ 58,344	\$ -	\$ 5,926	\$ -	\$ -	\$ 114,282	\$ (113,482)
A360	CODE ENFORCEMENT	\$ -	\$ 120,065	\$ -	\$ -	\$ -	\$ 173,173	\$ 82,932	\$ -	\$ 26,984	\$ -	\$ -	\$ 283,089	\$ (163,024)
A365	EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488	\$ -	\$ -	\$ 488	\$ (488)
A360	PUBLIC SAFETY	\$ -	\$ 249,861	\$ 186,056	\$ -	\$ -	\$ 435,917	\$ 373,352	\$ 13,554	\$ 192,746	\$ -	\$ -	\$ 28,569	\$ (28,569)
	Total Public Safety	\$ -	\$ 1,405,076	\$ 357,806	\$ 18,639	\$ -	\$ 1,781,521	\$ 8,056,303	\$ 3,412,200	\$ 233,938	\$ 1,954,998	\$ -	\$ 13,656,838	\$ (11,875,317)
A400	PUBLIC HEALTH	\$ -	\$ 56,741	\$ 694,871	\$ 74,232	\$ -	\$ 828,644	\$ 388,351	\$ 50,835	\$ 255,951	\$ -	\$ -	\$ 1,533,698	\$ (707,854)
A400	HOME HEALTH CARE	\$ -	\$ 46,479	\$ -	\$ -	\$ -	\$ 46,479	\$ -	\$ -	\$ 75,821	\$ -	\$ -	\$ 122,300	\$ (122,300)
A407	HOSPICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A407	EARLY INTERVENTION	\$ -	\$ 54,548	\$ 214,141	\$ -	\$ -	\$ 268,689	\$ -	\$ -	\$ 258,870	\$ -	\$ -	\$ 527,559	\$ (258,870)
A408	WIC	\$ -	\$ -	\$ 441,815	\$ -	\$ -	\$ 441,815	\$ 178	\$ 178	\$ 38,330	\$ -	\$ -	\$ 475,059	\$ (33,244)
A430	MENTAL HEALTH ADMIN	\$ -	\$ 74,667	\$ 2,260,887	\$ 272,982	\$ -	\$ 2,608,536	\$ -	\$ -	\$ 2,521,840	\$ -	\$ -	\$ 2,521,840	\$ (2,521,840)
A430	MENTAL HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A430	PSYCHIATRIC EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Health	\$ -	\$ 232,435	\$ 3,169,899	\$ 789,029	\$ -	\$ 4,191,363	\$ 585,968	\$ 51,013	\$ 3,150,812	\$ -	\$ -	\$ 4,865,288	\$ (673,925)
A600	SOCIAL SERVICES	\$ -	\$ 119,390	\$ 1,691,749	\$ 4,719,328	\$ -	\$ 6,530,467	\$ 2,502,306	\$ 20,980	\$ 1,998,021	\$ -	\$ -	\$ 8,993,014	\$ (2,462,547)
A600	ENTERPRISE LEGACY	\$ -	\$ 8,969	\$ -	\$ -	\$ -	\$ 8,969	\$ -	\$ -	\$ 42,786	\$ -	\$ -	\$ 51,755	\$ (51,755)
A605	DAY CARE	\$ -	\$ 54	\$ 843,490	\$ -	\$ -	\$ 843,544	\$ -	\$ -	\$ 692,728	\$ -	\$ -	\$ 1,536,272	\$ (692,728)





WASHINGTON COUNTY TREASURER
 DETAILED DIRECT COSTS BY DEPARTMENT
 FOR THE YEAR ENDED 12/31/2015

D5112	ROAD PROJECTS				\$ 262,054	\$ 3,728,528			\$ 3,990,582	\$ (1,846,226)
D5120	BRIDGE PROJECTS			\$ 2,144,356	\$ -	\$ 311,123			\$ 453,092	\$ (453,092)
D5142	SNOW REMOVAL-COUNTY			\$ -	\$ 141,969	\$ 1,540,578			\$ 1,880,786	\$ (1,880,786)
D5144	SNOW REMOVAL-STATE			\$ 820,166	\$ 101,361	\$ 583,650			\$ 685,011	\$ 135,155
D5149	SERVICES			\$ -	\$ 54	\$ 36			\$ 90	\$ (90)
D9000	UNALLOCATED EMPLOYEE BENEFITS			\$ -	\$ 1,819,349	\$ -			\$ 1,819,349	\$ (1,819,349)
D9950	TRANSFERS TO CAPITAL PROJECTS			\$ -	\$ -	\$ -			\$ -	\$ -
D9710	DEBT REDEMPTION			\$ -	\$ -	\$ 11,324			\$ -	\$ -
				\$ 2,144,356	\$ 1,962,723	\$ 3,728,528			\$ 6,835,109	\$ (4,873,466)

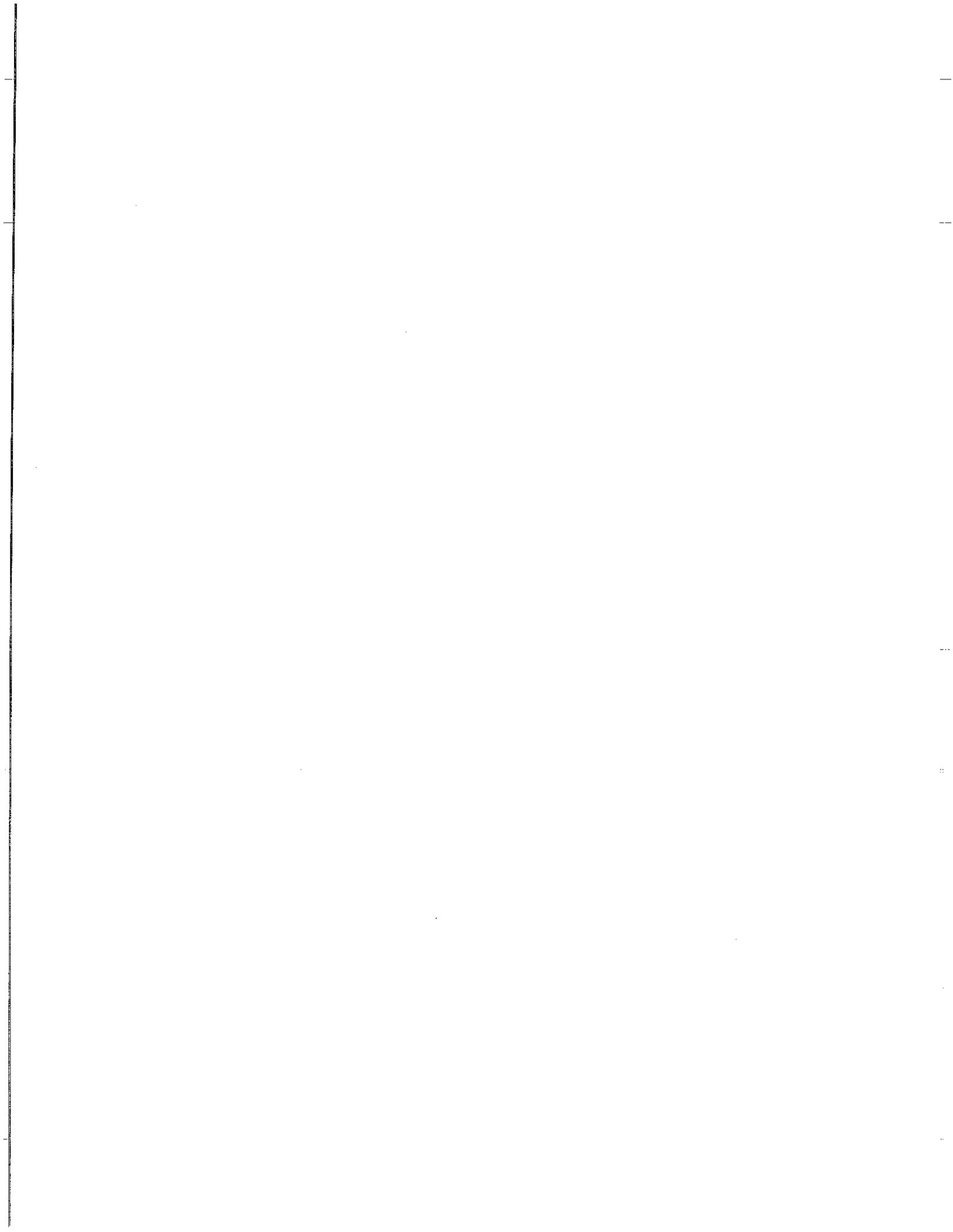
DMS130	COUNTY ROAD MACHINERY			\$ 3,363,366	\$ 408,649	\$ 277,728	\$ 608,492	\$ 1,757,517	\$ 334,814	\$ 3,317,200	\$ 46,166
				\$ 3,363,366	\$ 408,649	\$ 277,728	\$ 608,492	\$ 1,757,517	\$ 334,814	\$ 3,317,200	\$ 46,166

GAB130	SD NO 1			\$ 76,854	\$ -	\$ -	\$ -	\$ 60,629	\$ -	\$ 60,629	\$ 16,225
				\$ 76,854	\$ -	\$ -	\$ -	\$ 60,629	\$ -	\$ 60,629	\$ 16,225

GBR110	SD NO 2 ADMIN			\$ 1,599,288	\$ 27,600	\$ -	\$ -	\$ 143,048	\$ -	\$ 255,676	\$ 1,371,212
GBR120	SD NO 2 SAN SEWERS			\$ -	\$ -	\$ -	\$ 68,832	\$ 106,612	\$ -	\$ 361,166	\$ (361,166)
GBR130	SD NO 2 TREATMENT PLANT			\$ -	\$ -	\$ -	\$ 20,233	\$ 176,752	\$ -	\$ 456,989	\$ (456,989)
GBR131	COMPOST			\$ 122,522	\$ 62,930	\$ -	\$ -	\$ 78,396	\$ -	\$ 91,326	\$ 31,196
GBR998.8	UNALLOCATED EMPLOYEE BENEFITS			\$ -	\$ -	\$ 330,816	\$ -	\$ -	\$ -	\$ 330,816	\$ (330,816)
GBR710	DEBT REDEMPTION			\$ 521,540	\$ 74,828	\$ -	\$ 38,797	\$ 379,089	\$ -	\$ 417,886	\$ 429,129
GBR990	TRANSFERS TO CAPITAL PROJECTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ 1,599,288	\$ 27,600	\$ 330,816	\$ 107,030	\$ 567,945	\$ -	\$ 1,142,607	\$ (685,566)

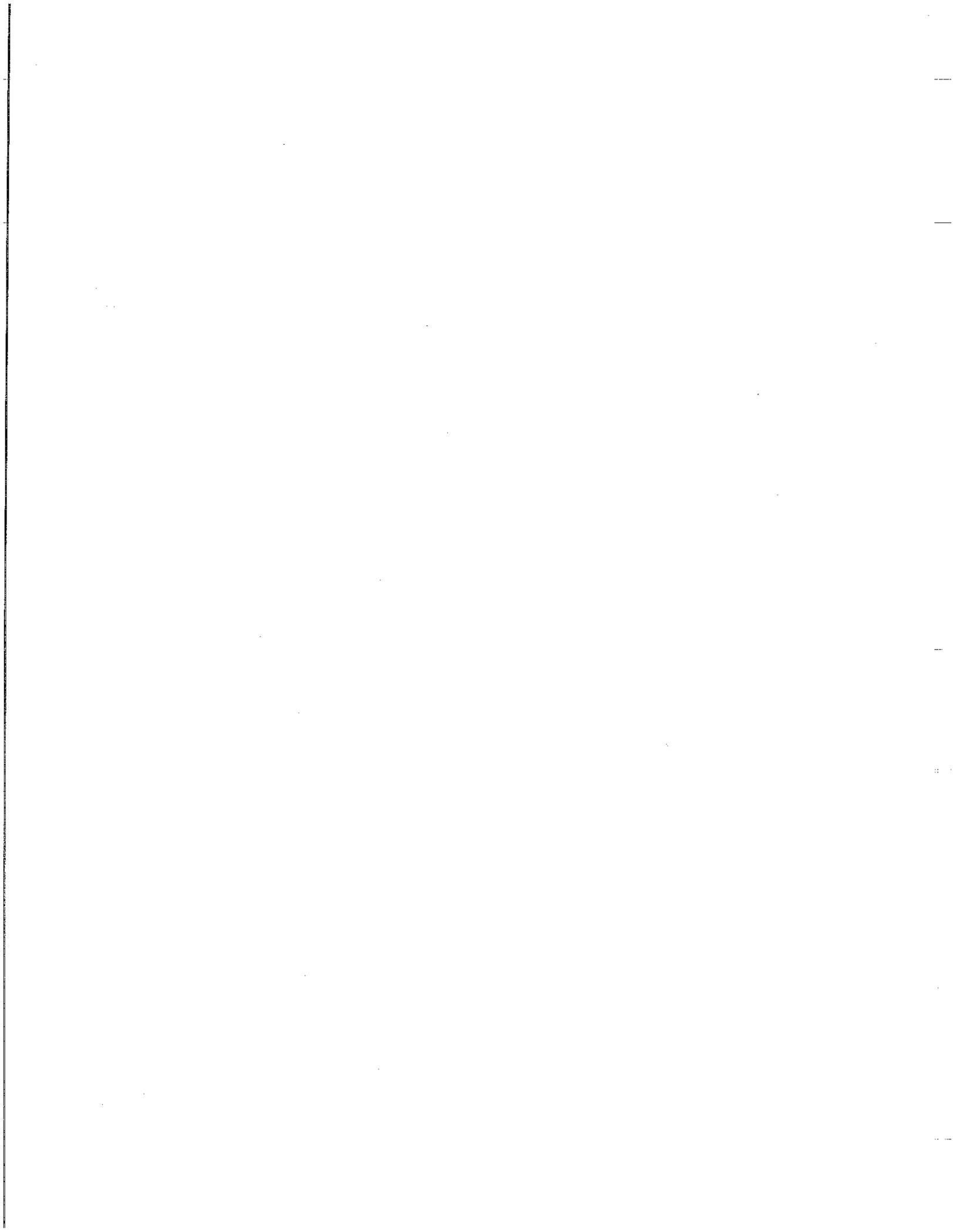
S1710	WORKERS COMPENSATION			\$ 18,307	\$ -	\$ -	\$ -	\$ 991,094	\$ -	\$ 991,094	\$ (372,787)
S1720.4	AWARDS & BENEFITS - CONTRACTUAL			\$ 1,210,006	\$ -	\$ 3,501	\$ -	\$ 1,205,197	\$ -	\$ 1,208,698	\$ 1,308
				\$ 1,210,006	\$ -	\$ 3,501	\$ -	\$ 1,205,197	\$ -	\$ 1,208,698	\$ 1,308

	Grand Total All Funds			\$ 32,177,667	\$ 34,195,233	\$ 14,059,436	\$ 9,931,833	\$ 10,712,384	\$ 101,686,395	\$ 24,615,358	\$ 1,165,651	\$ 48,135,326	\$ 379,089	\$ 12,612,894	\$ 100,203,395	\$ 1,494,324
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WASHINGTON COUNTY TREASURER
 Personal Services & Fringe
 For the Period 01/01/2015 - 12/31/2015

	Salaries	NYS retirement (9901.0)	Soc. Sec & Medicare (89030)	Workers Compensation (89040)	Unemployment (89050)	Disability (89055)	Health & Dental (89060)	Business Health (9065.8)	Total Employee Benefits (ACTIVE ONLY)	% of Salaries
A1010	Legislative Board	\$334,390	\$32,941	\$23,234	\$6,593		\$113,319		\$176,087	52.63%
A1040	Clerk of the Board	\$149,426	\$21,168	\$10,723	\$3,188		\$36,221		\$71,310	47.72%
A1165	District Attorney	\$669,411	\$92,330	\$47,215	\$11,190		\$89,465		\$240,200	35.88%
A1170	Public Defender	\$406,423	\$65,985	\$34,354	\$8,470	\$238	\$50,327		\$159,374	34.17%
A1171	Assigned Council	\$45,595	\$6,651	\$3,343	\$0				\$9,993	21.92%
A1185	Medical Examiners & Coroners	\$24,373	\$890	\$1,856	\$495		\$35,567		\$3,239	13.29%
A1230	County Administrator	\$186,309	\$23,078	\$12,108	\$3,324		\$104,667		\$74,077	39.76%
A1325	County Treasurer	\$474,578	\$73,360	\$34,132	\$9,414		\$47,672		\$221,572	46.69%
A1355	Real Property Tax Services	\$208,708	\$30,517	\$14,888	\$4,096		\$169,022		\$97,172	46.56%
A1410	County Clerk	\$521,751	\$74,688	\$36,402	\$11,127		\$291,239		\$55,829	10.72%
A1420	County Attorney	\$359,800	\$50,258	\$24,995	\$6,808		\$49,660		\$131,721	38.76%
A1430	Personnel / Civil Service	\$142,105	\$20,305	\$9,884	\$2,871		\$30,713		\$63,774	44.88%
A1450	Board of Elections	\$184,915	\$20,584	\$10,011	\$4,812	\$46	\$56,466		\$91,919	49.71%
A1490	DPW	\$105,310	\$16,488	\$7,371	\$2,282		\$37,792		\$63,932	60.71%
A1620	Buildings & Grounds	\$743,103	\$109,539	\$33,929	\$14,832		\$209,740		\$388,040	52.22%
A1680	Information Technology	\$516,616	\$75,439	\$34,760	\$10,711		\$135,575		\$256,484	49.65%
A2960	CWSN/VEI	\$208,484	\$30,480	\$13,973	\$4,101		\$75,886		\$124,441	59.69%
A3110	Sheriff	\$2,686,290	\$374,445	\$189,524	\$60,599		\$411,783		\$1,036,656	38.59%
A3140	Probation	\$675,892	\$103,169	\$49,287	\$13,296	\$306	\$156,448		\$323,561	47.87%
A3150	Jail	\$3,594,666	\$497,555	\$257,547	\$76,014	\$2,182	\$687,264		\$1,520,563	42.30%
A3410	Fire Bureau	\$50,012	\$1,256	\$3,808	\$35,280		\$40,098		\$82,922	164.82%
A3620	Code Enforcement	\$173,173	\$25,400	\$12,499	\$4,935		\$166,899		\$16,811	9.71%
A3625	EMS	\$11,270	\$858	\$858	\$15,953		\$178,029		\$373,322	33.16%
A3640	Public Safety	\$865,000	\$120,713	\$62,796	\$22,923		\$178,029		\$388,350	44.91%
A4000	Public Health	\$838,561	\$123,749	\$59,263	\$26,875	\$435	\$79,750		\$147,617	17.61%
A4082	WIC	\$288,934	\$41,904	\$20,304	\$5,568		\$1,294,641		\$2,502,306	870.44%
A6010	Social Services	\$5,071,707	\$736,577	\$359,933	\$101,103	\$3,706	\$5,470		\$87,727	1.73%
A6020	PV Legacy	\$21,676	\$1,714	\$77,819	\$2,725		\$18,467		\$40,575	187.82%
A6510	Veterans	\$103,534	\$11,935	\$7,541	\$2,632		\$7,781		\$17,775	17.16%
A6610	Weights & Measures	\$45,058	\$6,593	\$3,317	\$84		\$50,276		\$110,519	245.51%
A6772	Aging	\$297,557	\$31,511	\$21,761	\$5,659	\$1,312			\$6,741	2.26%
A7110	Huletts Park	\$29,845	\$3,816	\$2,296	\$629				\$3,704	12.41%
A7111	Lake Lauderdale Park	\$28,609	\$784	\$2,189	\$731				\$179,343	626.81%
A7310	Youth/Alt Sentencing	\$449,690	\$56,388	\$32,327	\$8,843		\$81,785		\$7,781	1.73%
A7510	Historian	\$9,554	\$714	\$714	\$0				\$27,579	287.44%
A8020	Planning	\$97,653	\$10,296	\$7,557	\$2,144		\$8,248		\$8,248	8.44%
9999	Unallocable / retirees						\$17,352	\$1,415,394	\$9,397,972	45.49%
	Total General Fund	\$20,660,157	\$2,890,884	\$1,468,222	\$583,399	\$9,551	\$4,428,565	\$1,415,394	\$9,397,972	45.49%
CD	Community Development	\$0							\$0	
CLB	Solid Waste	\$0			\$421			\$72,334	\$421	
CM	Car Pool	\$77,745	\$11,598	\$5,836	\$1,527		\$7,781		\$26,762	34.42%
D	County Road	\$2,847,505	\$420,901	\$203,945	\$59,023	\$802	\$4,148	\$356,543	\$1,462,806	51.37%
DM	Road Machinery	\$408,649	\$57,464	\$29,967	\$7,942		\$88,355	\$44,000	\$183,727	44.96%
GA	Sewer District No. 1	\$0	\$0	\$0					\$0	
GB	Sewer District No. 2	\$621,304	\$91,455	\$44,272	\$19,992		\$154,120	\$20,977	\$309,839	49.87%
S	Workers Compensation	\$0	\$84	\$84	\$0		\$535	\$2,882	\$619	
	Total County-Wide	\$24,615,361	\$3,472,302	\$1,752,345	\$671,883	\$10,774	\$5,453,343	\$1,912,130	\$11,382,146	46.24%



WASHINGTON COUNTY TREASURER
NET COSTS BY DEPARTMENT BUDGETED vs. ACTUAL
FOR THE PERIOD ENDING 12/31/2015

	Revenues Budgeted	Expenses Budgeted	Budgeted Net Cost	Actual Revenues	Actual Expenses	Actual Net Cost	Variance
A1010	\$0	\$516,201	\$516,201	\$0	\$513,014	\$513,014	\$3,187
A1040	\$0	\$260,090	\$260,090	\$0	\$231,088	\$231,088	\$29,002
A1165	\$211,700	\$1,042,062	\$830,362	\$278,640	\$961,450	\$682,810	\$147,552
A1170	\$212,109	\$631,259	\$419,150	\$211,925	\$669,743	\$457,818	(\$38,668)
A1171	\$0	\$485,128	\$485,128	\$0	\$460,327	\$460,327	\$24,801
A1180	\$0	\$0	\$0	\$0	\$3,070	\$3,070	(\$3,070)
A1185	\$0	\$110,133	\$110,133	\$1,136	\$88,545	\$87,409	\$22,724
A1190	\$0	\$23,000	\$23,000	\$0	\$22,411	\$22,411	\$589
A1230	\$0	\$347,277	\$347,277	\$0	\$378,079	\$378,079	(\$30,802)
A1325	\$140,570	\$855,187	\$714,617	\$160,798	\$814,606	\$653,808	\$60,809
A1355	\$48,750	\$358,123	\$309,373	\$50,161	\$339,747	\$289,586	\$19,787
A1362	\$0	\$19,500	\$19,500	\$0	\$15,034	\$15,034	\$4,466
A1364	\$0	\$51,500	\$51,500	\$0	\$100	\$100	\$51,400
A1410	\$1,485,000	\$969,449	(\$515,551)	\$1,514,623	\$859,743	(\$654,880)	\$139,329
A1420	\$110,000	\$519,825	\$409,825	\$110,000	\$495,139	\$385,139	\$24,686
A1430	\$4,000	\$210,161	\$210,161	\$5,249	\$224,014	\$218,765	(\$8,604)
A1450	\$0	\$422,841	\$422,841	\$3,066	\$355,262	\$352,196	\$70,645
A1490	\$0	\$204,628	\$204,628	\$0	\$178,278	\$178,278	\$26,350
A1620	\$195,000	\$2,030,956	\$1,835,956	\$205,686	\$1,731,757	\$1,526,071	\$309,885
A1650	\$0	\$20,000	\$20,000	\$0	(\$51)	(\$51)	\$20,051
A1660	\$0	\$45,000	\$45,000	\$0	\$822	\$822	\$44,178
A1670	\$0	\$35,000	\$35,000	\$0	\$0	\$0	\$35,000
A1680	\$11,574	\$1,194,542	\$1,182,968	\$11,574	\$1,138,683	\$1,127,109	\$55,859
A1910	\$0	\$366,000	\$366,000	\$0	\$407,368	\$407,368	(\$41,368)
A1920	\$0	\$8,995	\$8,995	\$0	\$8,784	\$8,784	\$211
A1930	\$0	\$25,000	\$25,000	\$0	\$3,973	\$3,973	\$21,027
A1950	\$0	\$29,800	\$29,800	\$0	\$29,690	\$29,690	\$110
A1985	\$18,650,000	\$1,000,000	(\$17,650,000)	\$19,964,841	\$1,000,000	(\$18,964,841)	\$1,314,841
A1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A2490	\$0	\$575,000	\$575,000	\$0	\$483,827	\$483,827	\$91,173
A2495	\$350,000	\$1,376,948	\$1,026,948	\$339,851	\$1,376,949	\$1,037,098	(\$10,150)
A2960	\$1,641,850	\$2,784,571	\$1,142,721	\$1,348,748	\$2,482,311	\$1,133,563	\$9,158
A3010	\$5,000	\$32,812	\$27,812	\$18,639	\$656	(\$17,983)	\$45,795
A3110	\$295,380	\$4,412,072	\$4,116,692	\$386,729	\$4,387,619	\$4,000,890	\$115,802
A3140	\$144,900	\$1,071,666	\$926,766	\$154,868	\$1,024,404	\$869,536	\$57,230
A3150	\$573,908	\$6,792,695	\$6,218,787	\$531,751	\$6,267,856	\$5,736,105	\$482,682
A3315	\$117,000	\$110,000	(\$7,000)	\$132,751	\$105,732	(\$27,019)	\$20,019
A3410	\$750	\$129,330	\$128,580	\$800	\$114,282	\$113,482	\$15,098
A3620	\$83,575	\$291,455	\$207,880	\$120,065	\$283,089	\$163,024	\$44,856
A3625	\$0	\$31,175	\$31,175	\$0	\$28,569	\$28,569	\$2,606
A3640	\$434,000	\$1,515,637	\$1,081,637	\$435,918	\$1,444,632	\$1,008,714	\$72,923
A4000	\$587,062	\$1,635,609	\$1,048,547	\$825,845	\$1,533,697	\$707,852	\$340,695
A4010	\$52,000	\$0	(\$52,000)	\$46,479	\$75,821	\$29,342	(\$81,342)
A4059	\$189,000	\$376,115	\$187,115	\$268,689	\$258,870	(\$9,819)	\$196,934
A4082	\$462,361	\$518,252	\$55,891	\$441,815	\$475,059	\$33,244	\$22,647
A4300	\$2,383,988	\$2,554,191	\$170,203	\$2,608,536	\$2,521,840	(\$86,696)	\$256,899
A6000	\$14,464,032	\$30,721,143	\$16,257,111	\$14,180,085	\$28,515,047	\$14,334,962	\$1,922,149
A6020	\$0	\$205,569	\$205,569	\$8,968	\$152,200	\$143,232	(\$143,232)
A6310	\$0	\$60,000	\$60,000	\$0	\$60,000	\$60,000	\$0
A6410	\$60,490	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$0
A6411	\$60,490	\$140,216	\$79,726	\$67,282	\$138,958	\$71,676	\$8,050
A6510	\$8,529	\$183,322	\$174,793	\$8,529	\$165,159	\$156,630	\$18,163

WASHINGTON COUNTY TREASURER
NET COSTS BY DEPARTMENT BUDGETED VS. ACTUAL
FOR THE PERIOD ENDING 12/31/2015

	Revenues Budgeted	Expenses Budgeted	Budgeted Net Cost	Actual Revenues	Actual Expenses	Actual Net Cost	Variance
A6610 Weights & Measures	\$1,000	\$71,454	\$70,454	\$9,599	\$69,134	\$59,535	\$10,919
A7110 Hullets Park	\$3,000	\$44,554	\$41,554	\$2,195	\$40,335	\$38,140	\$3,414
A7111 Lake Lauderdale Park	\$20,000	\$50,177	\$30,177	\$21,289	\$39,010	\$17,721	\$12,456
A7120 Snowmobile Trails	\$140,000	\$140,000	\$0	\$105,095	\$105,095	\$0	\$0
A7310 Youth/Alt Sentencing	\$465,069	\$859,752	\$394,683	\$560,002	\$843,108	\$283,106	\$111,577
A7410 Literacy	\$0	\$2,214	\$2,214	\$0	\$0	\$0	\$2,214
A7420 Historical Society	\$0	\$1,856	\$1,856	\$0	\$1,856	\$1,856	\$0
A7510 Historian	\$800	\$12,202	\$11,402	\$516	\$10,806	\$10,290	\$1,112
A8020 Planning	\$0	\$260,349	\$260,349	\$609,843	\$876,790	\$266,947	(\$6,598)
A8026 Adk Local Govt Review Board	\$0	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$0
A8720 Fish & Game	\$0	\$937	\$937	\$0	\$937	\$937	\$0
A8730 Conservation	\$0	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$0
A8745 Hudson River Black River Assessment	\$0	\$138,238	\$138,238	\$0	\$138,238	\$138,238	\$0
A8750 Agriculture & Live Stock	\$0	\$273,225	\$273,225	\$0	\$273,225	\$273,225	\$0
A9700 Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A9901 Interfund Transfers	\$0	\$8,924,211	\$8,924,211	\$0	\$13,111,788	\$13,111,788	(\$4,187,577)
A9950 Interfund Transfers-Capital Projects	\$0	\$1,535,000	\$1,535,000	\$0	\$578,610	\$578,610	\$956,390
A9999 POOLED / UNALLOCABLE	\$2,110,265	\$100,000	(\$2,010,265)	\$2,559,921		(\$2,559,921)	\$549,656
A1001 Tax Levy (Adjusted)	\$31,000,000	\$0	(\$31,000,000)	\$31,656,127		(\$31,656,127)	\$656,127
Total General Fund	\$76,662,662	\$79,872,604	\$3,209,942	\$79,968,634	\$79,071,185	(\$897,449)	\$4,107,391
CD Community Development	\$1,088,000	\$1,088,000	\$0	\$1,037,882	\$1,037,882	\$0	\$0
CLB Solid Waste	\$63,000	\$83,750	\$20,750	\$64,346	\$101,842	\$37,496	(\$16,746)
CM Car Pool	\$416,900	\$504,144	\$87,244	\$438,302	\$284,593	(\$153,709)	\$240,953
D County Road	\$11,699,116	\$12,549,116	\$850,000	\$12,912,274	\$12,816,412	(\$95,862)	\$945,862
DM Road Machinery	\$3,694,656	\$3,694,656	\$0	\$3,363,366	\$3,317,200	(\$46,166)	\$46,166
GA Sewer District No. 1	\$59,187	\$59,187	\$0	\$76,854	\$60,629	(\$16,225)	\$16,225
GB Sewer District No. 2	\$2,026,836	\$2,026,836	\$0	\$2,596,425	\$1,913,860	(\$682,565)	\$682,565
S Workers Compensation	\$1,113,328	\$1,196,150	\$82,822	\$1,228,312	\$1,599,792	\$371,480	(\$288,658)
V Debt Service Reserve				\$1,781,476	\$436,243	(\$1,345,233)	\$1,345,233
All Funds Grand Total	\$96,823,685	\$101,074,443	\$4,250,758	\$103,467,871	\$100,639,638	(\$2,828,233)	\$7,078,991

WASHINGTON COUNTY TREASURER
NET COSTS BY VARIANCE BUDGETED vs. ACTUAL
FOR THE PERIOD ENDING 12/31/2015

	Revenues Budgeted	Expenses Budgeted	Budgeted Net Cost	Actual Revenues	Actual Expenses	Actual Net Cost	Variance
A6000 Social Services/ADRC	\$14,464,032	\$30,721,143	\$16,257,111	\$14,180,085	\$28,515,047	\$14,334,962	\$1,922,149
A1985 Distribution of Sales Tax	\$18,650,000	\$1,000,000	(\$17,650,000)	\$19,964,841	\$1,000,000	(\$18,964,841)	\$1,314,841
A9950 Interfund Transfers-Capital Projects	\$0	\$1,535,000	\$1,535,000	\$0	\$578,610	\$578,610	\$956,390
A1001 Tax Levy (Adjusted)	\$31,000,000	\$0	(\$31,000,000)	\$31,656,127	\$0	(\$31,656,127)	\$656,127
A9999 POOLED / UNALLOCABLE	\$2,110,265	\$100,000	(\$2,010,265)	\$2,559,921	\$0	(\$2,559,921)	\$549,656
A3150 Jail	\$573,908	\$6,792,695	\$6,218,787	\$531,751	\$6,267,856	\$5,736,105	\$482,682
A4000 Public Health	\$587,062	\$1,635,609	\$1,048,547	\$825,845	\$1,533,697	\$707,852	\$340,695
A1620 Buildings & Grounds	\$195,000	\$2,030,956	\$1,835,956	\$205,686	\$1,731,757	\$1,526,071	\$309,885
A4300 Mental Health Admin	\$2,383,988	\$2,554,191	\$170,203	\$2,608,536	\$2,521,840	(\$86,696)	\$256,899
A4059 Early Intervention	\$189,000	\$376,115	\$187,115	\$268,689	\$258,870	(\$9,819)	\$196,934
A1165 District Attorney	\$211,700	\$1,042,602	\$830,362	\$278,640	\$961,450	\$682,810	\$147,552
A1410 County Clerk	\$1,485,000	\$969,449	(\$515,551)	\$1,514,623	\$859,743	(\$654,880)	\$139,329
A3110 Sheriff	\$295,380	\$4,412,072	\$4,116,692	\$386,729	\$4,387,619	\$4,000,890	\$115,802
A7310 Youth/Alt. Sentencing	\$465,069	\$859,752	\$394,683	\$560,002	\$843,108	\$283,106	\$111,577
A2490 Community College	\$0	\$575,000	\$575,000	\$0	\$483,827	\$483,827	\$91,173
A3640 Public Safety	\$434,000	\$1,515,637	\$1,081,637	\$435,918	\$1,444,632	\$1,008,714	\$72,923
A1450 Board of Elections	\$0	\$422,841	\$422,841	\$3,066	\$355,262	\$352,196	\$70,645
A1325 County Treasurer	\$140,570	\$855,187	\$714,617	\$160,798	\$814,606	\$653,808	\$60,809
A3140 Probation	\$144,900	\$1,071,666	\$926,766	\$154,868	\$1,024,404	\$869,536	\$57,230
A1680 Information Technology	\$11,574	\$1,194,542	\$1,182,968	\$11,574	\$1,138,683	\$1,127,109	\$55,859
A1364 Expenses on Tax Sale Properties	\$0	\$51,500	\$51,500	\$0	\$100	\$100	\$51,400
A3010 Traffic Safety Board	\$5,000	\$32,812	\$27,812	\$18,639	\$656	(\$17,983)	\$45,795
A3620 Code Enforcement	\$83,575	\$291,455	\$207,880	\$120,065	\$283,089	\$163,024	\$44,856
A1660 Central Storeroom	\$0	\$45,000	\$45,000	\$0	\$822	\$822	\$44,178
A1670 Central Mail	\$0	\$35,000	\$35,000	\$0	\$0	\$0	\$35,000
A1040 Clerk of the Board	\$0	\$260,090	\$260,090	\$0	\$231,088	\$231,088	\$29,002
A1490 DPW	\$0	\$204,628	\$204,628	\$0	\$178,278	\$178,278	\$26,350
A1171 Assigned Council	\$0	\$485,128	\$485,128	\$0	\$460,327	\$460,327	\$24,801
A1420 County Attorney	\$110,000	\$519,825	\$409,825	\$110,000	\$495,139	\$385,139	\$24,686
A1185 Medical Examiners & Coroners	\$0	\$110,133	\$110,133	\$1,136	\$88,545	\$87,409	\$22,724
A4082 WIC	\$462,361	\$518,252	\$55,891	\$441,815	\$475,059	\$33,244	\$22,647
A1930 Judgments & Claims	\$0	\$25,000	\$25,000	\$3,973	\$3,973	\$3,973	\$21,027
A1650 Central Communications	\$0	\$20,000	\$20,000	\$0	(\$51)	(\$51)	\$20,051
A3315 Special Traffic - DWI	\$117,000	\$110,000	(\$7,000)	\$132,751	\$105,732	(\$27,019)	\$20,191
A1355 Real Property Tax Services	\$48,750	\$358,123	\$309,373	\$50,161	\$339,747	\$289,586	\$19,787
A6510 Veterans	\$8,529	\$183,322	\$174,793	\$8,529	\$165,159	\$156,630	\$18,163
A3410 Fire Bureau	\$750	\$129,330	\$128,580	\$800	\$114,282	\$113,482	\$15,098
A7111 Lake Lauderdale Park	\$20,000	\$50,177	\$30,177	\$21,289	\$39,010	\$17,721	\$12,456
A6610 Weights & Measures	\$1,000	\$71,454	\$70,454	\$9,599	\$69,134	\$59,535	\$10,919
A2960 CWSN (Handicapped Children)	\$1,641,850	\$2,784,571	\$1,142,721	\$1,348,748	\$2,482,311	\$1,133,563	\$9,158
A6411 Tourism/ Love NY	\$60,490	\$140,216	\$79,726	\$67,282	\$138,958	\$71,676	\$8,050
A1362 Tax Advertising & Expenses	\$0	\$19,500	\$19,500	\$0	\$15,034	\$15,034	\$4,466
A7110 Hulett's Park	\$3,000	\$44,554	\$41,554	\$2,195	\$40,335	\$38,140	\$3,414
A1010 Legislative Board	\$0	\$516,201	\$516,201	\$0	\$513,014	\$513,014	\$3,187
A3625 EMS	\$0	\$31,175	\$31,175	\$0	\$28,569	\$28,569	\$2,606
A7410 Literacy	\$0	\$2,214	\$2,214	\$0	\$0	\$0	\$2,214
A7510 Historian	\$800	\$12,202	\$11,402	\$516	\$10,806	\$10,290	\$1,112
A1190 Grand Jury	\$0	\$23,000	\$23,000	\$0	\$22,411	\$22,411	\$589
A1920 County Officer Dues	\$0	\$8,995	\$8,995	\$0	\$8,784	\$8,784	\$211
A1950 Taxes on County Properties	\$0	\$29,800	\$29,800	\$0	\$29,690	\$29,690	\$110
A1989 Unclassified Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A6310 Economic Opportunity	\$0	\$60,000	\$60,000	\$0	\$60,000	\$60,000	\$0

WASHINGTON COUNTY TREASURER
NET COSTS BY VARIANCE BUDGETED VS. ACTUAL
FOR THE PERIOD ENDING 12/31/2015

	Revenues Budgeted	Expenses Budgeted	Budgeted Net Cost	Actual Revenues	Actual Expenses	Actual Net Cost	Variance
A6410 Economic Development	\$0	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$0
A7120 Snowmobile Trails	\$140,000	\$140,000	\$0	\$105,095	\$105,095	\$0	\$0
A7420 Historical Society	\$0	\$1,856	\$1,856	\$0	\$1,856	\$1,856	\$0
A8026 Adk Local Govt Review Board	\$0	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$0
A8720 Fish & Game	\$0	\$937	\$937	\$0	\$937	\$937	\$0
A8730 Conservation	\$0	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$0
A8745 Hudson River Black River Assessment	\$0	\$138,238	\$138,238	\$0	\$138,238	\$138,238	\$0
A8750 Agriculture & Live Stock	\$0	\$273,225	\$273,225	\$0	\$273,225	\$273,225	\$0
A9700 Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A1180 Justice & Constables	\$0	\$0	\$0	\$0	\$3,070	\$3,070	(\$3,070)
A8020 Planning	\$0	\$260,349	\$260,349	\$609,843	\$876,790	\$266,947	(\$6,598)
A1430 Personnel / Civil Service	\$4,000	\$210,161	\$210,161	\$5,249	\$224,014	\$218,765	(\$8,604)
A2495 Contribution to ACC	\$350,000	\$1,376,948	\$1,026,948	\$339,851	\$1,376,949	\$1,037,098	(\$10,150)
A1230 County Administrator	\$0	\$347,277	\$347,277	\$0	\$378,079	\$378,079	(\$30,802)
A1170 Public Defender	\$212,109	\$631,259	\$419,150	\$211,925	\$669,743	\$457,818	(\$38,668)
A1910 Unallocable Insurance	\$0	\$366,000	\$366,000	\$0	\$407,368	\$407,368	(\$41,368)
A4010 Home Care/Hospice	\$52,000	\$0	(\$52,000)	\$46,479	\$75,821	\$29,342	(\$81,342)
A6020 Enterprise Legacy	\$0	\$205,569	\$205,569	\$8,968	\$152,200	\$143,232	(\$143,232)
A9901 Interfund Transfers	\$76,662,662	\$8,924,211	\$8,924,211	\$0	\$13,111,788	\$13,111,788	(\$4,187,577)
Total General Fund		\$79,872,604	\$3,209,942	\$79,968,634	\$79,071,185	(\$897,449)	\$4,107,391
CD Community Development	\$1,088,000	\$1,088,000	\$0	\$1,037,882	\$1,037,882	\$0	\$0
CLB Solid Waste	\$63,000	\$83,750	\$20,750	\$64,346	\$101,842	\$37,496	(\$16,746)
CM Car Pool	\$416,900	\$504,144	\$87,244	\$438,302	\$284,593	(\$153,709)	\$240,953
D County Road	\$11,699,116	\$12,549,116	\$850,000	\$12,912,274	\$12,816,412	(\$95,862)	\$945,862
DM Road Machinery	\$3,694,656	\$3,694,656	\$0	\$3,363,366	\$3,317,200	(\$46,166)	\$46,166
GA Sewer District No. 1	\$59,187	\$59,187	\$0	\$76,854	\$60,629	(\$16,225)	\$16,225
GB Sewer District No. 2	\$2,026,836	\$2,026,836	\$0	\$2,596,425	\$1,913,860	(\$682,565)	\$682,565
S Workers Compensation	\$1,113,328	\$1,196,150	\$82,822	\$1,228,312	\$1,599,792	\$371,480	(\$288,658)
V Debt Service Reserve				\$1,781,476	\$436,243	(\$1,345,233)	\$1,345,233
All Funds Grand Total	\$96,823,685	\$101,074,443	\$4,250,758	\$103,467,871	\$100,639,638	(\$2,828,233)	\$7,078,991

**WASHINGTON COUNTY TREASURER
SALES TAX RECAP
FOR THE PERIOD 1/1/2012-12/31/2015**

Year Budget	2012		2013		2014		2015		(Under)/Over Year-to-Date	(Under)/Over Prior Year	Amount	(Under)/Over Year-to-Date
	Amount	(Under)/Over Year	Amount	(Under)/Over Prior Year	Amount	(Under)/Over Prior Year	Amount	(Under)/Over Prior Year				
Budget	\$16,750,000.00	\$17,250,000.00	\$17,250,000.00	\$17,750,000.00	\$18,650,000.00	\$18,650,000.00	\$18,650,000.00	\$18,650,000.00				
February	\$923,118.09	\$970,103.62	\$46,985.53	\$46,985.53	\$46,985.53	\$24,991.21	\$24,991.21	\$1,145,238.10	\$150,143.27	\$150,143.27	\$150,143.27	
March	\$246,683.43	\$271,579.26	\$24,915.83	\$71,901.36	\$322,790.05	\$51,210.79	\$76,202.00	\$331,683.48	\$8,893.43	\$8,893.43	\$159,036.70	
April	\$805,631.16	\$843,932.39	\$38,301.23	\$110,202.59	\$856,007.55	\$12,075.16	\$88,277.16	\$935,061.44	\$79,053.89	\$79,053.89	\$238,090.59	
May	\$231,162.57	\$224,400.10	(\$6,762.47)	\$103,440.12	\$251,942.47	\$27,542.37	\$115,819.53	\$256,645.88	\$4,703.41	\$4,703.41	\$242,794.00	
June	\$1,032,065.06	\$1,077,220.87	\$45,155.81	\$148,595.93	\$1,101,445.21	\$24,224.34	\$140,043.87	\$1,151,593.85	\$50,148.64	\$50,148.64	\$292,942.64	
July	\$828,631.21	\$1,144,974.20	\$316,342.99	\$464,938.92	\$781,294.55	(\$363,679.65)	(\$223,635.78)	\$1,287,858.02	\$506,563.47	\$506,563.47	\$798,506.11	
August	\$841,211.50	\$986,688.36	\$145,476.86	\$510,415.78	\$1,056,688.09	\$69,999.73	\$25,757.47	\$1,163,351.75	\$106,663.66	\$106,663.66	\$906,169.77	
September	\$950,137.78	\$975,193.02	\$25,055.24	\$573,203.89	\$1,062,683.66	\$87,690.64	\$113,448.11	\$1,147,143.39	\$84,259.73	\$84,259.73	\$859,240.29	
October	\$233,518.12	\$272,946.87	\$39,428.75	\$612,632.64	\$285,274.69	\$12,327.82	\$125,775.93	\$319,443.79	\$34,169.10	\$34,169.10	\$893,409.39	
November	\$547,000.00	\$552,000.00	\$5,000.00	\$617,632.64	\$558,000.00	\$6,000.00	\$131,775.93	\$564,000.00	\$6,000.00	\$6,000.00	\$898,409.39	
December	\$605,722.95	\$696,876.03	\$91,153.08	\$708,785.72	\$738,936.58	\$42,060.55	\$173,836.48	\$735,777.59	(\$3,158.99)	(\$3,158.99)	\$896,250.40	
January	\$1,314,108.18	\$1,033,333.12	(\$280,775.06)	\$428,010.66	\$915,241.27	(\$118,091.85)	\$55,744.63	\$609,100.62	(\$306,140.65)	(\$306,140.65)	\$590,109.75	
February	\$1,028,570.97	\$1,162,346.99	\$133,776.02	\$561,786.68	\$1,252,452.72	\$90,105.73	\$145,850.36	\$1,328,989.67	\$76,536.95	\$76,536.95	\$666,646.70	
March	\$258,713.74	\$305,572.09	\$46,858.35	\$608,845.03	\$313,815.69	\$8,243.60	\$154,093.96	\$347,791.89	\$33,976.20	\$33,976.20	\$700,622.90	
April	\$1,044,522.96	\$1,160,582.26	\$116,059.30	\$724,704.33	\$1,245,559.72	\$84,977.46	\$239,071.42	\$1,307,729.96	\$62,170.24	\$62,170.24	\$782,793.14	
May	\$292,547.31	\$339,853.74	\$47,306.43	\$772,010.76	\$375,967.99	\$36,114.25	\$275,185.67	\$343,142.05	(\$32,825.94)	(\$32,825.94)	\$729,967.20	
June	\$1,086,420.42	\$1,140,547.16	\$54,126.74	\$826,137.50	\$1,190,461.95	\$49,914.79	\$325,100.46	\$1,222,475.07	\$32,013.12	\$32,013.12	\$781,980.32	
July	\$931,773.72	\$881,314.50	(\$50,459.22)	\$775,678.28	\$1,025,432.92	\$144,118.42	\$469,218.88	\$559,947.79	(\$465,485.13)	(\$465,485.13)	\$296,495.19	
August	\$942,691.50	\$1,076,862.53	\$134,191.03	\$909,869.31	\$1,203,837.22	\$126,954.69	\$596,173.57	\$1,247,147.32	\$43,310.10	\$43,310.10	\$399,806.29	
September	\$211,694.40	\$260,144.48	\$48,450.08	\$958,319.39	\$272,159.91	\$12,015.43	\$608,189.00	\$269,850.44	(\$2,309.47)	(\$2,309.47)	\$337,495.82	
October	\$806,760.13	\$1,087,448.68	\$180,688.55	\$1,139,007.94	\$1,205,980.11	\$118,531.43	\$726,720.43	\$1,228,632.68	\$22,652.57	\$22,652.57	\$360,148.39	
November	\$333,338.66	\$228,969.60	(\$104,369.06)	\$1,134,638.88	\$339,804.40	\$110,834.80	\$637,555.23	\$927,293.21	(\$12,511.19)	(\$12,511.19)	\$347,637.20	
December	\$480,000.00	\$485,000.00	\$5,000.00	\$1,139,638.88	\$490,000.00	\$5,000.00	\$842,555.23	\$495,000.00	\$5,000.00	\$5,000.00	\$352,637.20	
January	\$572,717.44	\$580,184.74	\$7,467.30	\$1,147,106.18	\$846,529.95	\$66,345.21	\$908,900.44	\$711,097.77	\$64,967.82	\$64,967.82	\$417,205.02	
February	\$1,203,000.64	\$1,311,637.89	\$108,637.25	\$1,255,743.43	\$739,616.29	(\$572,021.60)	\$336,878.84	\$598,160.37	(\$141,455.92)	(\$141,455.92)	\$275,749.10	
March	\$18,096,469.83	\$19,352,213.26	\$1,255,743.43	\$19,689,092.10	\$19,689,092.10	\$336,878.84		\$19,964,841.20	\$275,749.10			
April	\$1,346,469.83	\$2,102,213.26	\$755,743.43	\$1,939,092.10	\$1,939,092.10			\$1,314,841.20				

Note: Deposits that are highlighted in blue reflect the 4 reconciliation deposits for the year

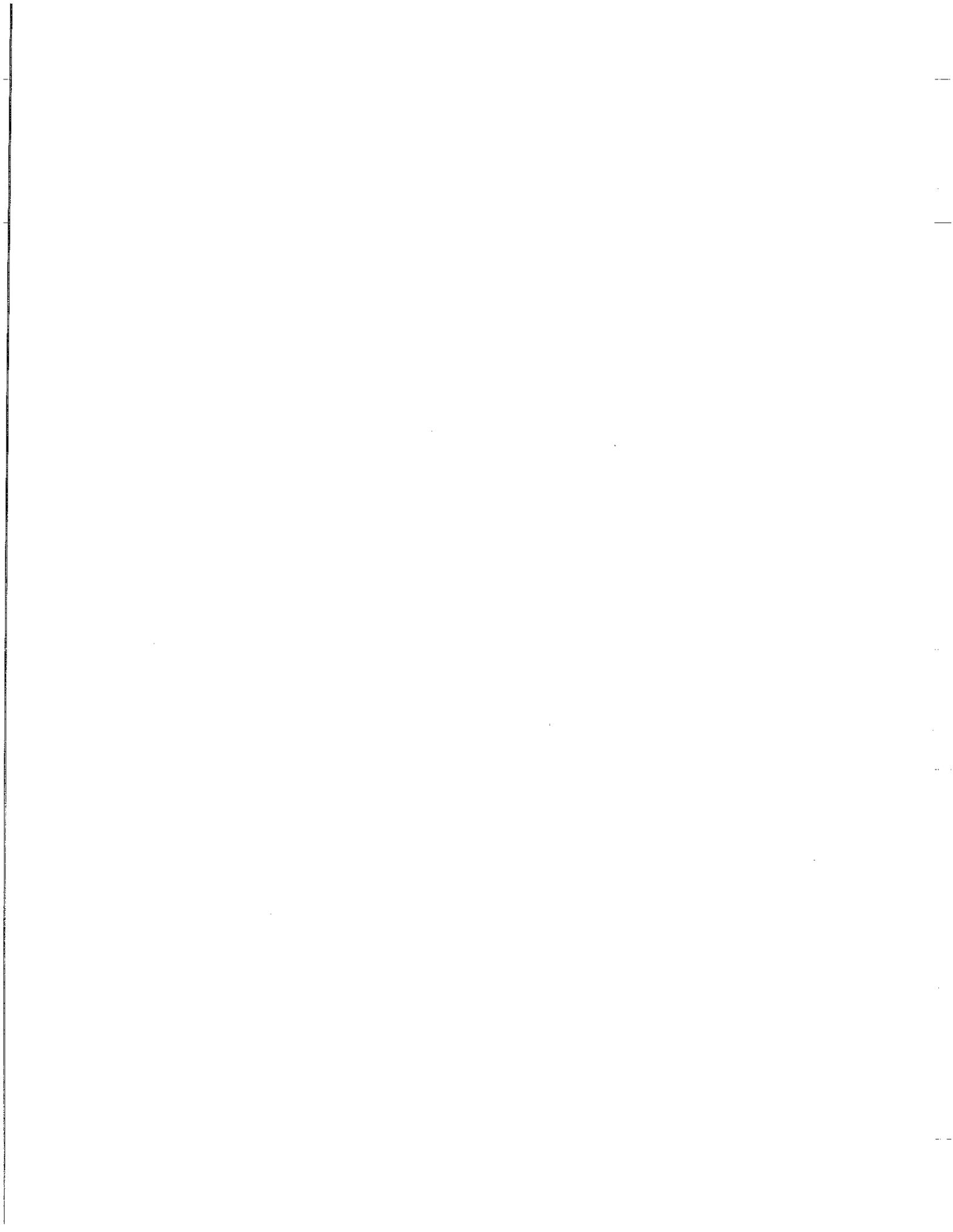
2016 Sales Tax Distribution to Towns and Villages

\$1,419,544.13

Year	Sales Tax History			Increase/Decrease over Prior Year
	Amount Budgeted	Amount Received	Over/Under Budget	
2001	\$11,400,000.00	\$11,744,190.53	\$344,190.53	\$534,302.39
2002	\$11,900,000.00	\$13,175,659.01	\$1,275,659.01	\$1,431,468.48
2003	\$12,300,000.00	\$13,093,303.74	\$793,303.74	(\$82,355.27)
2004	\$12,600,000.00	\$14,461,235.35	\$1,861,235.35	\$1,367,931.61
2005	\$14,529,300.00	\$14,886,036.70	\$356,736.70	\$424,801.35
2006	\$15,325,000.00	\$15,487,948.68	\$162,948.68	\$601,911.98
2007	\$16,200,000.00	\$16,685,006.82	\$485,006.82	\$1,197,058.14
2008	\$16,696,876.00	\$17,765,882.76	\$1,069,006.76	\$1,080,875.94
2009	\$17,200,000.00	\$15,987,127.67	(\$1,212,872.33)	(\$1,778,785.09)
2010	\$17,000,000.00	\$16,132,985.49	(\$867,014.51)	\$145,857.82
2011	\$15,900,000.00	\$17,144,924.70	\$1,244,924.70	\$1,011,989.21
2012	\$16,750,000.00	\$18,096,469.83	\$1,346,469.83	\$951,545.13
2013	\$17,250,000.00	\$19,352,213.26	\$2,102,213.26	\$1,255,743.43
2014	\$17,750,000.00	\$19,689,092.10	\$1,939,092.10	\$336,878.84
2015	\$18,650,000.00	\$19,964,841.20	\$1,314,841.20	\$275,749.10
2016	\$19,450,000.00			

Year	ANNUAL TAX LEVY		% of change from previous year
	Amount		
2001	\$15,021,072.00		4.44%
2002	\$16,351,699.00		8.86%
2003	\$18,800,000.00		14.97%
2004	\$26,004,598.00		38.32%
2005	\$25,622,109.00		-1.47%
2006	\$24,405,250.00		-6.31%
2007	\$24,405,250.00		0.00%
2008	\$25,519,928.00		4.57%
2009	\$26,537,455.00		3.99%
2010	\$27,467,800.00		3.51%
2011	\$28,174,442.00		2.57%
2012	\$28,505,716.00		1.18%
2013	\$29,382,774.00		3.08%
2014	\$30,141,842.00		2.58%
2015	\$31,000,000.00		2.85%
2016	\$31,464,000.00		1.50%

sales tax recap new 2015



All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
COUNTY of Washington
County of Washington
For the Fiscal Year Ended 12/31/2015

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

COUNTY OF Washington

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CL) REFUSE AND GARBAGE
- (CM) MISCELLANEOUS SPECIAL REV
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EI) ENTERPRISE INFIRMARY
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (S) WORKERS COMPENSATION
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

COUNTY OF Washington
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Account	2014	2015	2014	2015
Assets				
Cash	10,067,430	A200	15,622,683	
Petty Cash	61,400	A210	61,400	
Departmental Cash	4,000	A215	4,000	
TOTAL Cash	10,132,830		15,688,083	
Taxes Receivable, Overdue	3,458,027	A260	3,821,432	
Returned School Taxes Receivable	4,795,610	A280	4,654,923	
Delinquent Village Taxes Rec	792,033	A295	809,230	
Taxes Receivable, Pending	2,311	A300	2,311	
Tax Deeds	10,517	A325	10,517	
Property Acquired For Taxes	129,903	A330	104,599	
Allowance For Uncollectible Taxes	-1,500,000	A342	-500,000	
TOTAL Taxes Receivable (net)	7,688,101		8,903,012	
Accounts Receivable	412,582	A380	1,162,402	
Allowance For Receivables (Credit)	-50,000	A389	-50,000	
TOTAL Other Receivables (net)	362,582		1,112,402	
State And Federal, Social Services	4,082,954	A400	3,981,035	
Mmis Deposit With State		A401		
Due From State And Federal Government	3,257,652	A410	3,165,060	
TOTAL State And Federal Aid Receivables	7,340,606		7,146,095	
Due From Other Funds	5,643,608	A391	438,039	
TOTAL Due From Other Funds	5,643,608		438,039	
Towns & Cities	45,729	A430	675	
Due From Other Governments		A440	75	
TOTAL Due From Other Governments	45,729		750	
Inventory Of Materials And Supplies	7,525	A445	6,067	
TOTAL Inventories	7,525		6,067	
Prepaid Expenses	907,583	A480	766,032	
TOTAL Prepaid Expenses	907,583		766,032	
Cash Special Reserves	3,145,507	A230	2,613,281	
TOTAL Restricted Assets	3,145,507		2,613,281	
TOTAL ASSETS and Deferred Outflows of Resources	35,272,370		35,873,784	

COUNTY OF Washington
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Accounts Payable	2,288,760	A600	2,162,770
TOTAL Accounts Payable	2,288,760		2,162,770
Accrued Liabilities	764,516	A601	886,692
TOTAL Accrued Liabilities	764,516		886,692
Other Liabilities	1,560	A688	763
Overpayments & Clearing Account	686,985	A690	764,169
TOTAL Other Liabilities	688,545		764,932
Due To Other Funds	81,571	A630	39,168
TOTAL Due To Other Funds	81,571		39,168
Due To Other Governments	1,020,517	A631	1,105,271
Due To Towns For Tax Levies	14	A640	14
Due To Social Service Recipient	12,936	A649	27,127
Due To Districts For Special Levies	17,700	A650	17,700
Due To School Districts	6,966,546	A660	6,973,957
Due To Village, Delinquent Taxes	810,477	A668	839,475
TOTAL Due To Other Governments	8,828,180		8,968,534
TOTAL Liabilities	12,661,503		13,017,002
Deferred Inflows of Resources			
Deferred Taxes	2,569,184	A694	2,905,553
TOTAL Deferred Inflows of Resources	2,569,184		2,905,553
TOTAL Deferred Inflows of Resources	2,569,184		2,905,553
Fund Balance			
Not in Spendable Form	915,108	A806	772,099
TOTAL Nonspendable Fund Balance	915,108		772,099
Insurance Reserve	902,113	A863	902,113
Reserve for Emp Benefits & Acc Liabilities	2,243,394	A867	1,711,168
TOTAL Reserved Fund Balance	3,145,507		2,613,281
Committed Fund Balance	707,171	A913	1,591,022
TOTAL Committed Fund Balance	707,171		1,591,022
Assigned Appropriated Fund Balance	3,209,942	A914	2,879,697
Assigned Unappropriated Fund Balance	12,075,875	A915	13,095,003
TOTAL Assigned Fund Balance	15,285,817		15,974,700
TOTAL Fund Balance	20,063,503		20,981,402
TOTAL Liabilities, Deferred Inflows And Fund Balance	23,225,006		23,923,404

COUNTY OF Washington
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Revenues			
Real Property Taxes	29,397,186	A1001	31,656,127
TOTAL Real Property Taxes	29,397,186		31,656,127
Gain From Sale of Tax Acq Property	353,718	A1051	247,379
Other Payments In Lieu of Taxes	100,080	A1081	103,386
Interest & Penalties On Real Prop Taxes	1,668,667	A1090	1,548,424
TOTAL Real Property Tax Items	21,224,466		1,899,189
Sales And Use Tax	19,689,092	A1110	19,964,841
Tax On Hotel Room Occupancy	14,321	A1113	15,959
Automobile Use Tax	391,577	A1136	406,840
Emergency Telephone System Surcharge	187,121	A1140	184,204
Other Non-Prop Tax	357,761	A1189	339,851
TOTAL Non Property Tax Items	20,639,872		20,911,695
Treasurer Fees	12,095	A1230	10,016
Charges For Tax Redemption	118,619	A1235	103,477
Clerk Fees	1,032,759	A1255	1,107,705
Personnel Fees		A1260	2,919
Other General Departmental Income	41,326	A1289	30,188
Sheriff Fees	147,597	A1510	155,661
Safety Inspection Fees	89,312	A1560	120,065
Restitution Surcharge	11,999	A1580	12,310
Other Public Safety Departmental Income	15,000	A1589	15,200
Home Nursing Charges	92,604	A1610	46,479
Early Interven Fees For Serv	241,073	A1621	363,963
Other Health Departmental Income	5,578	A1689	14,120
Repay of Medical Assistance	292,038	A1801	-46,443
Repayment of Family Assistance	236,175	A1809	262,734
Medical Incentive Earnings	84,803	A1811	89,447
Repayment of Child Care	34,879	A1819	95,107
Repayment of Juvenile Delinquent Care		A1823	539
Repayment of State Training School	1,847	A1829	1,133
Repayment of Safety Net Assistance	144,577	A1840	155,303
Repayment of Emergency Care For Adults	43	A1842	
Repayments of Day Care	3,555	A1855	54
Repayments of Services For Recipients	501	A1870	
Charges-Programs For The Aging	132,062	A1972	125,435
Park And Recreational Charges	23,081	A2001	23,223
Community Development Income	15,829	A2170	10,469
TOTAL Departmental Income	2,777,340		2,699,110
General Services, Inter Government	181,520	A2210	258,603
Public Safety Services For Other Govts	245,310	A2260	158,732
Misc Revenue, Other Govts	18,184	A2389	23,692
TOTAL Inter-governmental Charges	445,014		441,027
Interest And Earnings	50,748	A2401	39,951
Rental of Real Property	137,465	A2410	113,388
Commissions	86,628	A2450	57,046
TOTAL Use of Money And Property	27,841,017		21,088,117

COUNTY OF Washington
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Revenues			
Fines And Forfeited Bail	-1,480	A2610	
Stop-Dwi Fines	95,599	A2615	109,059
Forfeitures of Deposits	1,505	A2620	850
Forfeiture of Crime Proceeds Restricted	493,528	A2626	37,021
TOTAL Fines And Forfeitures	689,152		146,930
Sales of Refuse For Recycling	954	A2651	876
Sales, Other	24,931	A2655	66,683
Sales of Real Property	200,750	A2660	
Sales of Equipment	4,922	A2665	1,229
Insurance Recoveries		A2680	250
Other Compensation For Loss	31,445	A2690	263
TOTAL Sale of Property And Compensation For Loss	268,001		89,300
Refunds of Prior Year's Expenditures	56,641	A2701	144,566
Gifts And Donations	3,464	A2705	1,411
Grants From Local Governments		A2706	5,000
Otb-Distributed Earnings	55,404	A2720	71,838
Unclassified (specify)	600	A2770	550
TOTAL Miscellaneous Local Sources	116,109		228,365
Interfund Revenues	477,356	A2801	582,902
TOTAL Interfund Revenues	477,356		582,902
State Aid Court Facilities	113,286	A3021	95,241
State Aid, Indigent Legal Services Fund	49,127	A3025	182,422
St Aid, District Attorney Salaries	105,976	A3030	198,986
St Aid - Other (specify)	-1,765	A3089	29,504
St Aid, Probation Services	137,187	A3310	142,240
St Aid, Unified Court Budget Sec Costs	21,870	A3330	20,550
St Aid, Other Public Safety	336,410	A3389	507,411
St Aid, Public Health	694,477	A3401	694,871
St Aid Handicapped Children	1,269,765	A3446	1,012,470
Early Intervention State Aid	-20,031	A3449	214,141
St Aid, Mental Health	1,892,343	A3490	2,260,887
St Aid, Medical Assistance	4,907	A3601	3,312
St Aid, Family Assistance	2,296	A3609	1,622
St Aid, Social Services Administration	1,793,142	A3610	1,572,093
St Aid, Child Care	1,550,577	A3619	1,770,372
St Aid, Juvenile Delinquent	40,529	A3623	83,808
St Aid, Safety Net	285,340	A3640	303,018
St Aid, Emergency Aid For Adults	74,616	A3642	35,848
St Aid, Day Care	1,154,966	A3655	843,490
St Aid, Veterans Service Agencies	8,529	A3710	8,529
St Aid, Tourism Promotion	52,990	A3715	52,303
St Aid, Programs For Aging	560,594	A3772	795,383
St Aid, Youth Programs	60,944	A3820	133,718
St Aid-Other Cul & Rec St Aid	96,684	A3889	105,095
St Aid, Planning Studies		A3902	604,843
TOTAL State Aid	10,284,377		10,284,377

COUNTY OF Washington
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Revenues			
Fed Aid, Crime Control	43,061	A4320	11,512
Fed Aid, Public Health	33,486	A4401	28,200
Early Intervention Federal	23,131	A4451	24,053
Fed Aid Wic Program	489,837	A4482	441,815
Fed Aid Other Health	49,066	A4489	46,033
Fed Aid, Mental Health	229,642	A4490	272,982
Fed Aid, Highway Safety	29,220	A4510	18,639
Fed Aid, Medicaid Assistance	12,834	A4601	9,936
Fed Aid, Family Assistance	1,634,309	A4609	1,713,480
Fed Aid, Social Services Administration	2,101,669	A4610	2,133,909
Fed Aid, Food Stamp Program Admin	561,523	A4611	620,148
Flexible Fund For Family Services (fffs)	1,274,748	A4615	1,965,271
Fed Aid, Safety Net	63,544	A4640	58,896
Fed Aid, Home Energy Assistance	253,863	A4641	208,686
Fed Aid, Services For Recipients	106,066	A4670	109,902
Fed Aid Other Social Services	871,705	A4689	912,896
Fed Aid, Programs For Aging	349,192	A4772	326,436
TOTAL Federal Aid	8,124,897		8,902,793
TOTAL Revenues	75,513,991		79,413,970
Interfund Transfers	7,739,429	A5031	553,664
TOTAL Interfund Transfers	7,739,429		553,664
TOTAL Other Sources	7,739,429		553,664
TOTAL Total Revenues And Other Sources	83,253,420		84,521,298

COUNTY OF Washington
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Expenditures			
Legislative Board, Pers Serv	322,528	A10101	334,590
Legislative Board, Contr Expend	1,820	A10104	2,337
Legislative Board, Empl Bnfts	172,129	A10108	176,087
TOTAL Legislative Board	496,477		613,014
Clerk of Legis Board,pers Serv	144,964	A10401	149,426
Clerk of Legis Board,contr Expend	9,374	A10404	10,352
Clerk of Legis Board,empl Bnfts	79,746	A10408	71,310
TOTAL Clerk of Legis Board	234,084		231,088
Municipal Court, Contr Expend	16,186	A11104	25,481
TOTAL Municipal Court	16,186		25,481
District Attorney, Pers Serv	580,480	A11651	669,411
District Attorney,equip & Cap Outlay	16,723	A11652	7,699
District Attorney,contr Expend	52,924	A11654	44,140
District Attorney,empl Bnfts	234,848	A11658	240,200
TOTAL District Attorney	884,975		961,450
Public Defender,pers Serv	434,787	A11701	512,018
Public Defender, Equip & Cap Outlay		A11702	13,287
Public Defender,contr Expend	449,004	A11704	435,398
Public Defender,empl Bnfts	140,372	A11708	169,367
TOTAL Public Defender	1,024,163		1,130,070
Med Examiners & Coroners,pers Serv	23,895	A11851	24,373
Med Examiners & Coroners,contr Expend	97,479	A11854	60,933
Med Examiners & Coroners,empl Bnfts	3,395	A11858	3,239
TOTAL Med Examiners & Coroners	124,769		88,545
Municipal Exec, Pers Serv	152,143	A12301	186,309
Municipal Exec, Equip & Cap Outlay		A12302	744
Municipal Exec, Contr Expend	96,040	A12304	116,948
Municipal Exec, Empl Bnfts	72,544	A12308	74,077
TOTAL Municipal Exec	320,727		378,078
Treasurer, Pers Serv	459,421	A13251	474,578
Treasurer, Equip & Cap Outlay	7,304	A13252	13,701
Treasurer, Contr Expend	102,951	A13254	104,755
Treasurer, Empl Bnfts	239,506	A13258	221,572
TOTAL Treasurer	809,182		814,606
Assessment, Pers Serv	200,303	A13551	208,708
Assessment, Equip & Cap Outlay	1,999	A13552	
Assessment, Contr Expend	40,770	A13554	33,866
Assessment, Empl Bnfts	103,802	A13558	97,172
TOTAL Assessment	346,874		339,746
Tax Advertising, Contr Expend	15,300	A13624	15,034
TOTAL Tax Advertising	15,300		15,034
Exp On Prop Acq For Taxes, Contr Expend	19,835	A13644	100
TOTAL Exp On Prop Acq For Taxes	19,835		100
Clerk,pers Serv	507,074	A14101	521,731
Clerk,equip & Cap Outlay	9,305	A14102	399
Clerk,contr Expend	61,695	A14104	46,374

COUNTY OF Washington
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Expenditures			
Clerk, empl Bnfts	290,929	A14108	291,239
TOTAL Clerk	290,929		291,239
Law, Pers Serv	328,546	A14201	339,800
Law, Equip & Cap Outlay	285	A14202	
Law, Contr Expend	36,151	A14204	23,618
Law, Empl Bnfts	152,790	A14208	131,721
TOTAL Law	518,772		586,179
Personnel, Pers Serv	102,496	A14301	142,105
Personnel, equip & Cap Outlay		A14302	
Personnel, Contr Expend	17,374	A14304	18,135
Personnel, Empl Bnfts	43,511	A14308	63,774
TOTAL Personnel	163,381		224,014
Elections, Pers Serv	211,244	A14501	184,915
Elections, Contr Expend	68,390	A14504	78,428
Elections, Empl Bnfts	100,355	A14508	91,919
TOTAL Elections	379,989		355,262
Public Works Admin, Pers Serv	113,942	A14901	105,310
Public Works Admin, Contr Expend	9,223	A14904	9,035
Public Works Admin, Empl Bnfts	73,468	A14908	63,932
TOTAL Public Works Admin	196,633		178,277
Buildings, Pers Serv	744,121	A16201	743,103
Buildings, Equip & Cap Outlay	17,869	A16202	10,219
Buildings, Contr Expend	653,818	A16204	590,395
Buildings, Empl Bnfts	403,343	A16208	388,040
TOTAL Buildings	1,819,151		1,731,757
Central Comm System, Contr Expend		A16504	-51
TOTAL Central Comm System	0		-51
Central Storeroom, Contr Expend	1,293	A16604	822
TOTAL Central Storeroom	1,293		822
Central Print & Mail, contr Expend		A16704	0
TOTAL Central Print & Mail	0		0
Central Data Process, Pers Serv	480,803	A16801	516,616
Central Data Process & Cap Outlay	52,442	A16802	4,996
Central Data Process, Contr Expend	329,073	A16804	360,586
Central Data Process, Empl Bnfts	233,373	A16808	256,484
TOTAL Central Data Process	1,095,691		1,138,682
Unallocated Insurance, Contr Expend	351,657	A19104	407,368
TOTAL Unallocated Insurance	351,657		407,368
Municipal Assn Dues, Contr Expend	8,565	A19204	8,784
TOTAL Municipal Assn Dues	8,565		8,784
Judgements And Claims, Contr Expend	3,218	A19304	3,973
TOTAL Judgements And Claims	3,218		3,973
Taxes & Assess On Munic Prop, Contr Expend	29,553	A19504	29,690
TOTAL Taxes & Assess On Munic Prop	29,553		29,690

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(A) GENERAL

Results of Operation

	2014	2015	2015
Expenditures			
Distribution of Sales Tax	1,000,000	A19854	1,000,000
TOTAL Distribution of Sales Tax	1,000,000		1,000,000
TOTAL General Government Support	10,728,476		10,930,577
Community College Tuition, contr Expend	556,061	A24904	483,827
TOTAL Community College Tuition	556,061		483,827
Contribution, community College, contr Expen	1,315,659	A24954	1,376,949
TOTAL Contribution	1,315,659		1,376,949
Education Handicapped Children	199,142	A29601	208,484
Education Handicapped Children, contr Expen	2,250,516	A29604	2,149,387
Education Handicapped Children	125,208	A29608	124,441
TOTAL Education Handicapped Children	2,574,867		2,482,312
TOTAL Education	4,446,586		4,383,087
Public Safety Admin, Contr Expend	75	A30104	656
TOTAL Public Safety Admin	75		656
Sheriff, pers Serv	2,580,123	A31101	2,686,290
Sheriff, Equip & Cap Outlay	213,118	A31102	210,898
Sheriff, Contr Expend	476,503	A31104	453,774
Sheriff, Empl Bnfts	1,095,265	A31108	1,036,656
TOTAL Sheriff	4,365,009		4,387,618
Probation, Pers Serv	658,741	A31401	675,892
Probation, Equip & Cap Outlay	2,430	A31402	4,387
Probation, Contr Expend	22,466	A31404	20,565
Probation, Empl Bnfts	344,804	A31408	323,561
TOTAL Probation	1,028,441		1,024,305
Jail, Pers Serv	3,434,989	A31501	3,594,666
Jail, Equip & Cap Outlay	9,445	A31502	5,099
Jail, Contr Expend	1,209,419	A31504	1,147,527
Jail, Empl Bnfts	1,578,181	A31508	1,520,563
TOTAL Jail	6,232,034		6,267,855
Traffic Control, Contr Expen		A33104	
TOTAL Traffic Control	0		0
Stop Dwi, contr Expend	100,424	A33154	105,732
TOTAL Stop Dwi	100,424		105,732
Fire, Pers Serv	49,031	A34101	50,012
Fire, Equip & Cap Outlay	3,279	A34102	
Fire, Contr Expend	7,272	A34104	5,926
Fire, Empl Bnfts	57,030	A34108	58,344
TOTAL Fire	116,612		114,282
Safety Inspection, Pers Serv	191,972	A36201	173,173
Safety Inspection, Contr Expend	26,114	A36204	26,984
Safety Inspection, Empl Bnfts	87,526	A36208	82,932
TOTAL Safety Inspection	305,612		283,089
Rescue Squad, Pers Serv	11,048	A36251	11,270
Rescue Squad, Contr Expend	450	A36254	488

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(A) GENERAL

Results of Operation

Expenditures			
Rescue Squad, Empl. BeN.	17,370	A36258	16,811
TOTAL Rescue Squad	17,370		16,811
Civil Defense, Pers Serv	844,838	A36401	865,000
Civil Defense, Equip & Cap Outlay	17,417	A36402	13,554
Civil Defense, Contr Expend	156,059	A36404	192,746
Civil Defense, Empl Bnfts	395,101	A36408	373,332
TOTAL Civil Defense	1,413,415		1,444,632
TOTAL Public Safety	1,430,785		1,461,443
Public Health, Pers Serv	875,549	A40101	838,561
Public Health, Equip & Cap Outlay	17,057	A40102	50,835
Public Health, Contr Expend	323,620	A40104	331,772
Public Health, Empl Bnfts	533,465	A40108	388,350
TOTAL Public Health	1,749,691		1,609,518
Medical Assist Clinic, Pers Serv	4,831	A40171	
Medical Assist Clinic, Equip & Cap Outlay		A40172	
Medical Assist Clinic, Contr Expend	2,175	A40174	
Medical Assist Clinic, Empl Bnfts	59,383	A40178	
TOTAL Medical Assist Clinic	66,589		0
Early Intervention Pgm, contr Expend	261,132	A40594	258,870
TOTAL Early Intervention Pgm	261,132		258,870
Wic Program & Enap, pers Serv	267,038	A40821	288,934
Wic Program & Enap, Equip & Cap Outlay	2,696	A40822	178
Wic Program & Enap, contr Expend	34,421	A40824	38,329
Wic Program & Enap, empl Bnfts	154,723	A40828	147,617
TOTAL Wic Program & Enap	458,878		475,058
Mental Health Admin, contr Expend	257,942	A43104	235,707
TOTAL Mental Health Admin	257,942		235,707
Mental Health Prog, contr Expend	2,256,309	A43204	2,279,845
TOTAL Mental Health Prog	2,256,309		2,279,845
Psych Exp, Crim Act, Contr Expend	83,372	A43904	6,288
TOTAL PSYCH EXP	83,372		6,288
TOTAL Health	5,103,415		4,365,298
Admin, Pers Serv	4,838,276	A60101	5,071,707
Admin, Equip & Cap Outlay	38,687	A60102	20,980
Admin, Contr Expend	1,346,663	A60104	1,398,021
Admin, Empl Bnfts	2,588,088	A60108	2,502,306
TOTAL Admin	8,811,714		8,993,014
Infirmary, Pers Serv		A60201	21,676
Infirmary, Contr Expend		A60204	42,796
Infirmary, Empl Bnfts		A60208	87,727
TOTAL Infirmary	0		152,200
Day Care, Contr Expend	998,436	A60554	692,729
TOTAL Day Care	998,436		692,729
Services For Recipients, Contr Expend	258,155	A60704	349,770
TOTAL Services For Recipients	258,155		349,770

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(A) GENERAL

Results of Operation

Expenditures			
Medicaid	13,392,541	A61004	10,852,104
TOTAL Medicaid	13,392,541		10,852,104
Medical Assistance, Contr Expend	8,655	A61014	
TOTAL Medical Assistance	8,655		
Family Assistance, Contr Expend	2,928,633	A61094	3,129,407
TOTAL Family Assistance	2,928,633		3,129,407
Child Care, Contr Expend	2,449,951	A61194	2,662,556
TOTAL Child Care	2,449,951		2,662,556
Juvenile Delinquent, Contr Expend	1,140	A61234	
TOTAL Juvenile Delinquent	1,140		
State Training School, Contr Expend	12,237	A61294	
TOTAL State Training School	12,237		
Safety Net, Contr Expend	1,332,047	A61404	1,331,082
TOTAL Safety Net	1,332,047		1,331,082
Home Energy Assistance, Contr Expend	15,959	A61414	16,028
TOTAL Home Energy Assistance	15,959		16,028
Emergency Aid For Adults, Contr Expend	95,825	A61424	80,281
TOTAL Emergency Aid For Adults	95,825		80,281
Community Action, Contr Expend	60,000	A63104	60,000
TOTAL Community Action	60,000		60,000
Publicity, Contr Expend	148,917	A64104	141,458
TOTAL Publicity	148,917		141,458
Veterans Service, Pers Serv	109,926	A65101	103,534
Veterans Service, Equip & Cap Outlay	820	A65102	
Veterans Service, Contr Expend	21,810	A65104	21,050
Veterans Service, Empl Bnfts	42,434	A65108	40,575
TOTAL Veterans Service	174,990		165,159
Consumer Affairs, Pers Serv	43,486	A66101	45,058
Consumer Affairs, Contr Expend	5,047	A66104	5,502
Consumer Affairs, Empl Bnfts	19,152	A66108	18,575
TOTAL Consumer Affairs	67,685		69,135
Programs For Aging, Pers Serv	281,308	A67721	297,557
Programs For Aging, Equip & Cap Outlay	553	A67722	
Programs For Aging, Empl Bnfts	110,407	A67728	110,519
TOTAL Programs For Aging	392,268		408,076
TOTAL Economic Assistance And Opportunity	149,168		25,000,000
Parks, Pers Serv	49,914	A71101	58,452
Parks, Equip & Cap Outlay	2,745	A71102	196
Parks, Contr Expend	12,058	A71104	10,252
Parks, Empl Bnfts	10,147	A71108	10,445
TOTAL Parks	72,864		79,345
Special Rec Facility, Contr Expend	96,684	A71804	105,095
TOTAL Special Rec Facility	96,684		105,095
Youth Prog, Pers Serv	431,821	A73101	449,690
Youth Prog, Equip & Cap Outlay	585	A73102	738

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(A) GENERAL

Results of Operation

Expenditures			
Youth Prog, Contr Expend	111,722	A73104	213,337
Youth Prog, Empl Bnfts	226,088	A73108	179,343
TOTAL Youth Prog	337,810		392,680
Historian, Pers Serv	9,329	A75101	9,554
Historian, Contr Expend	725	A75104	538
Historian, Empl Bnfts	698	A75108	714
TOTAL Historian	10,752		10,806
Historical Property, Contr Expend	1,856	A75204	1,856
TOTAL Historical Property	1,856		1,856
TOTAL Culture And Recreation	354,418		404,210
Planning, Pers Serv	84,692	A80201	97,653
Planning, Equip & Cap Outlay	116	A80202	
Planning, Contr Expend	93,199	A80204	751,559
Planning, Empl Bnfts	14,548	A80208	27,579
TOTAL Planning	192,555		876,801
Adirondack Park Rev Brd, Contr Expend	2,500	A80264	2,500
TOTAL Adirondack Park Rev Brd	2,500		2,500
Fish And Game, Contr Expend		A87204	937
TOTAL Fish And Game	0		937
Forestry, Contr Expend	150,000	A87304	150,000
TOTAL Forestry	150,000		150,000
Flood & Erosion Control, Contr Expend	138,238	A87454	138,238
TOTAL Flood & Erosion Control	138,238		138,238
Agriculture And Livestock, Contr Expend	265,225	A87504	273,225
TOTAL Agriculture And Livestock	265,225		273,225
TOTAL Home And Community Services	748,519		844,830
State Retirement System		A90108	
Social Security, Employer Cont		A90308	
Worker's Compensation, Empl Bnfts		A90408	
Unemployment Insurance, Empl Bnfts		A90508	
Disability Insurance, Empl Bnfts	7,140	A90558	8,248
Hospital & Medical (dental) Ins, Empl Bnft		A90608	1,415,394
Other Employee Benefits	1,003,647	A91898	
TOTAL Employee Benefits	1,010,787		1,423,642
Debt Principal, Serial Bonds	171,500	A97106	
TOTAL Debt Principal	171,500		0
Debt Interest, Serial Bonds	43,889	A97107	
TOTAL Debt Interest	43,889		0
TOTAL Expenditures	8,877,487		66,988,423
Transfers, Other Funds	8,198,631	A99019	11,688,146

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(A) GENERAL

Results of Operation

Results of Operation			
Other Uses			
Transfers, Capital Projects Fund	1,825,000	A99509	578,610
TOTAL Operating Transfers	10,023,631		2,268,756
TOTAL Other Uses	1,075,631		2,268,756
TOTAL Detail Expenditures And Other Uses	78,001,119		39,071,185

COUNTY OF Washington
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(A) GENERAL

Analysis of Changes in Fund Balance

Analysis of Changes in Fund Balance			
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	15,101,302	A8021	20,053,603
Prior Period Adj -Increase In Fund Balance		A8012	49
Prior Period Adj -Decrease In Fund Balance	300,000	A8015	
Restated Fund Balance - Beg of Year	14,801,302	A8022	20,053,652
ADD - REVENUES AND OTHER SOURCES	83,253,420		79,968,634
DEDUCT - EXPENDITURES AND OTHER USES	78,001,119		79,071,185
Fund Balance - End of Year	20,053,603	A8029	20,951,102

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(A) GENERAL

Budget Summary

Estimated Revenues			
Est Rev - Real Property Taxes	31,000,000	A1049N	31,464,000
Est Rev - Real Property Tax Items	2,006,365	A1099N	1,907,600
Est Rev - Non Property Tax Items	19,577,500	A1199N	20,377,000
Est Rev - Departmental Income	1,243,300	A1299N	1,193,050
Est Rev - Intergovernmental Charges	1,953,749	A2399N	1,898,053
Est Rev - Use of Money And Property	212,900	A2499N	136,861
Est Rev - Fines And Forfeitures	114,000	A2649N	95,000
Est Rev - Sale of Prop And Comp For Loss	18,650	A2699N	48,950
Est Rev - Miscellaneous Local Sources	57,100	A2799N	74,600
Est Rev - Interfund Revenues	534,763	A2801N	551,526
Est Rev - State Aid	11,367,456	A3099N	12,067,117
Est Rev - Federal Aid	8,576,879	A4099N	8,619,382
TOTAL Estimated Revenues	78,962,362		78,432,139
Appropriated Fund Balance	3,209,942	A599N	2,879,697
TOTAL Estimated Other Sources	3,209,942		2,879,697
TOTAL Estimated Revenues And Other Sources	79,172,304		81,311,836

COUNTY OF Washington
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(A) GENERAL

Budget Summary

Appropriation	Amount	Account	Amount
Appropriations			
App - General Government Support	11,885,657	A1999N	12,896,405
App - Education	4,736,519	A2999N	5,051,685
App - Public Safety	14,386,842	A3999N	14,294,835
App - Health	5,084,167	A4999N	5,171,890
App - Economic Assistance And Opportunity	31,384,204	A6999N	30,686,722
App - Culture And Recreation	1,110,755	A7999N	1,059,356
App - Home And Community Services	825,249	A8999N	937,044
App - Employee Benefits	1,535,000	A9199N	1,115,000
App - Debt Service	0	A9899N	
TOTAL Appropriations	70,968,393		71,212,837
App - Interfund Transfer	8,924,211	A9999N	10,099,899
TOTAL Other Uses	8,924,211		10,099,899
TOTAL Appropriations And Other Uses	79,892,604		81,312,736

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(CD) SPECIAL GRANT

Balance Sheet

Assets			
Due From State And Federal Government	23,733	CD410	25,855
TOTAL State And Federal Aid Receivables		23,733	25,855
Due From Other Funds		CD391	
TOTAL Due From Other Funds			
TOTAL Assets and Deferred Outflows of Resources		23,733	25,855

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(CD) SPECIAL GRANT

Balance Sheet

Accounts Payable	23,733	CD600	25,855
TOTAL Accounts Payable	23,733		25,855
Due To Other Funds		CD630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	23,733		25,855
TOTAL Liabilities, Deferred Inflows, and Fund Balance	23,733		25,855

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(CD) SPECIAL GRANT

Results of Operation

Revenues			
Federal Aid - Other	69,395	CD4089	76,057
Fed Aid, Job Training Partnership	1,111,262	CD4790	981,825
Fed Aid, Other Home And Comm Services		CD4989	
TOTAL Federal Aid	1,180,657		1,057,882
TOTAL Revenues	1,180,657		1,057,882
Interfund Transfers		CD5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,180,657		1,057,882

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(CD) SPECIAL GRANT

Results of Operation

Expenditures			
Job Train & Services, Contr Expend	1,111,262	CD62924	961,825
TOTAL Job Train & Services	1,111,262		961,825
Promotion of Industry, Contr Expend	69,395	CD64204	76,057
TOTAL Promotion of Industry	69,395		76,057
TOTAL Economic Assistance And Opportunity	1,180,657		1,037,882
TOTAL Expenditures	1,180,657		1,037,882
TOTAL Detail Expenditures And Other Uses	1,180,657		1,037,882

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	1,180,657		1,037,882
DEDUCT - EXPENDITURES AND OTHER USES	1,180,657		1,037,882
Fund Balance - End of Year		CD8029	

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(CL) REFUSE AND GARBAGE

Balance Sheet

(CL) REFUSE AND GARBAGE			
Balance Sheet			
Assets			
Cash	472,351	CL200	425,204
Petty Cash		CL210	
TOTAL Cash	472,351		425,204
Accounts Receivable	5,545	CL380	5,279
Allowance For Receivables (credit)	-2,500	CL389	-2,500
TOTAL Other Receivables (net)	3,045		2,779
Due From Other Funds		CL391	
TOTAL Due From Other Funds	0		0
Due From Other Governments		CL440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	1,053	CL480	
TOTAL Prepaid Expenses	1,053		0
TOTAL Assets and Deferred Outflows of Resources	478,449		427,984

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(CL) REFUSE AND GARBAGE

Balance Sheet

Accounts Payable	5,180	CL600	2,977
TOTAL Accounts Payable	5,180		2,977
Accrued Liabilities		CL601	
TOTAL Accrued Liabilities			
Due To Other Funds	9,188	CL630	421
TOTAL Due To Other Funds	9,188		421
Due To Other Governments		CL631	
TOTAL Due To Other Governments			
TOTAL Liabilities	14,368		3,408
Deferred Inflows of Resources			
Deferred Inflow of Resources	147,311	CL691	147,311
TOTAL Deferred Inflows of Resources	147,311		147,311
Fund Balance			
Not in Spendable Form	1,053	CL806	
TOTAL Nonspendable Fund Balance	1,053		
Assigned Appropriated Fund Balance	20,750	CL914	34,750
Assigned Unappropriated Fund Balance	292,968	CL915	242,525
TOTAL Assigned Fund Balance	313,718		277,275
TOTAL Fund Balance	314,771		277,275
TOTAL Liabilities, Deferred Inflows Add Fund Balance	476,449		627,984

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(CL) REFUSE AND GARBAGE

Results of Operation

Revenues			
Refuse & Garbage Charges	14,610	CL2130	3,687
TOTAL Departmental Income	14,610		3,687
Interest And Earnings	1,142	CL2401	659
Rental of Real Property	60,000	CL2410	60,000
TOTAL Use of Money And Property	61,142		60,659
Refunds of Prior Year's Expenditures	2,423	CL2701	
Unclassified (specify)		CL2770	
TOTAL Miscellaneous Local Sources	2,423		
TOTAL Revenues	78,175		64,346
TOTAL Detail Revenues And Other Sources	78,175		64,346

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(CL) REFUSE AND GARBAGE

Results of Operation

Expenditures			
Refuse & Garbage, Pers Serv		CL81601	
Refuse & Garbage, Equip Cap Outlay		CL81602	
Refuse & Garbage, Contr Expend	31,984	CL81604	29,088
Refuse & Garbage, Empl Bnfts		CL81608	
TOTAL Refuse & Garbage	31,984		29,088
TOTAL Home And Community Services	31,984		29,088
State Retirement Empl Bnfts	22,563	CL90108	
Social Security Empl Bnfts	329	CL90308	
Worker's Compensation, Empl Bnfts	19,470	CL90408	
Unemployment Insurance, Empl Bnfts		CL90508	421
Disability Insurance Empl Bnfts	9,188	CL90558	
Hospital & Medical (dental) Ins, Empl Bnft	69,275	CL90608	72,334
TOTAL Employee Benefits	120,825		72,755
TOTAL Expenditures	152,807		101,842
Transfers, Other Funds		CL99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Total Expenditures And Other Uses	152,807		101,842

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(CL) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Analysis of Changes in Fund Balance			
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	362,403	CL8021	314,771
Prior Period Adj -Increase In Fund Balance	27,000	CL8012	
Restated Fund Balance - Beg of Year	389,403	CL8022	314,771
ADD - REVENUES AND OTHER SOURCES	78,175		64,346
DEDUCT - EXPENDITURES AND OTHER USES	152,807		101,842
Fund Balance - End of Year	314,771	CL8029	277,275

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

TOTAL (Balance Sheet)			
Assets			
Cash	384,532	CM200	534,461
TOTAL Cash			
Accounts Receivable	954	CM380	2,141
TOTAL Other Receivables (net)			
Due From Other Funds	33,281	CM391	34,801
TOTAL Due From Other Funds			
Prepaid Expenses	1,755	CM480	2,563
TOTAL Prepaid Expenses			
TOTAL Assets and Deferred Outflows of Resources			

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Accounts Payable	1,881	CM600	1,997
TOTAL Accounts Payable	1,881		1,997
Accrued Liabilities	2,866	CM601	3,228
TOTAL Accrued Liabilities	2,866		3,228
Due To Other Funds	5,896	CM630	5,154
TOTAL Due To Other Funds	5,896		5,154
TOTAL Liabilities	10,543		10,379
Fund Balance			
Not in Spendable Form	1,755	CM806	2,563
TOTAL Non-Spendable Fund Balance	1,755		2,563
Assigned Appropriated Fund Balance		CM914	
Assigned Unappropriated Fund Balance	408,125	CM915	561,025
TOTAL Assigned Fund Balance	408,125		561,025
TOTAL Fund Balance	409,880		563,588
TOTAL Liabilities, Deferred Inflows And Fund Balance	420,425		573,957

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Revenues			
Interest And Earnings	831	CM2401	671
TOTAL Use of Money And Property	831		671
Minor Sales	12,870	CM2665	28,820
Insurance Recoveries		CM2680	9,810
TOTAL Sale of Property And Compensation For Loss	12,870		38,630
Unclassified (specify)	5,503	CM2770	6,827
TOTAL Miscellaneous Local Sources	5,503		6,827
Interfund Revenue	361,719	CM2801	392,173
TOTAL Interfund Revenues	361,719		392,173
TOTAL Revenues	380,922		438,302
TOTAL Detail Revenues And Other Sources	380,922		438,302

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Expenditures			
Other Transportation - Pers Serv	74,939	CM59891	77,745
Other Transportation-Equip & Cap Outlay	94,584	CM59892	45,176
Other Transportation-Contr Expend	165,863	CM59894	134,910
TOTAL Other Transportation Contr Expend	335,386		257,831
TOTAL Transportation	335,386		257,831
State Retirement Empl Bnfts	8,166	CM90108	11,598
Social Security Empl Bnfts	5,587	CM90308	5,856
Worker's Compensation, Empl Bnfts	3,114	CM90408	1,527
Hospital & Medical (dental) Ins, Empl Bnft	10,079	CM90608	7,781
TOTAL Employee Benefits	26,946		26,762
TOTAL Expenditures	667,831		524,593
TOTAL Total Expenditures And Other Uses	667,831		524,593

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	391,288	CM8021	409,880
Restated Fund Balance - Beg of Year	391,288	CM8022	409,880
ADD - REVENUES AND OTHER SOURCES	380,922		438,302
DEDUCT - EXPENDITURES AND OTHER USES	362,331		284,593
Fund Balance - End of Year	409,880	CM8029	563,588

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(D) COUNTY ROAD

Balance Sheet

	2015		2014
Assets			
Cash	2,204,730	D200	2,508,436
TOTAL Cash	2,204,730		2,508,436
Accounts Receivable	5,222	D380	0
TOTAL Other Receivables (net)	5,222		0
Due From State And Federal Government	8,868	D410	32,542
TOTAL State And Federal Aid Receivables	8,868		32,542
Due From Other Funds	0	D391	19
TOTAL Due From Other Funds	0		19
Due From Other Governments	3,065	D440	15,262
TOTAL Due From Other Governments	3,065		15,262
Inventory Of Materials And Supplies	366,994	D445	302,381
TOTAL Inventories	366,994		302,381
Prepaid Expenses	114,545	D480	93,025
TOTAL Prepaid Expenses	114,545		93,025
TOTAL Assets and Deferred Outflows of Resources	2,703,922		2,961,663

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(D) COUNTY ROAD

Balance Sheet

Accounts Payable	275,469	D600	190,267
TOTAL Accounts Payable	275,469		190,267
Accrued Liabilities	99,717	D601	117,527
TOTAL Accrued Liabilities	99,717		117,527
Overpayments & Clearing Account	192,430	D690	567,205
TOTAL Over Liabilities	192,430		567,205
Due To Other Funds	256,277	D630	175,477
TOTAL Due To Other Funds	256,277		175,477
Due To Other Governments	19,153	D631	5,399
TOTAL Due To Other Governments	19,153		5,399
TOTAL Liabilities	543,045		665,974
Fund Balance			
Not in Spendable Form	481,539	D806	395,406
TOTAL Nonspendable Fund Balance	481,539		395,406
Assigned Appropriated Fund Balance	850,000	D914	770,584
Assigned Unappropriated Fund Balance	528,839	D915	729,801
TOTAL Assigned Fund Balance	1,378,839		1,500,385
TOTAL Fund Balance	1,860,378		1,895,792
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,703,423		2,051,666

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(D) COUNTY ROAD

Results of Operation

Revenues			
Other General Departmental Income		D1289	120
TOTAL Departmental Income	0		120
Snow Removal Services, Other Govts	944,788	D2302	820,166
Roads & Bridges Charges Other Govts	32,722	D2306	14,870
TOTAL Intergovernmental Charges	977,510		835,036
Interest And Earnings	2,961	D2401	1,223
TOTAL Use of Money And Property	2,961		1,223
Sales of Scrap & Excess Materials	9,402	D2650	5,297
Sales, Other	8,978	D2655	11,266
Other Compensation For Loss		D2690	193
TOTAL Sale of Property And Compensation For Loss	18,380		16,756
Refunds of Prior Year's Expenditures	0	D2701	100
Grants From Local Governments	5,000	D2706	
Unclassified (specify)	15,450	D2770	15,450
TOTAL Miscellaneous Local Sources	20,450		15,550
St Aid, Consolidated Highway Aid	2,103,556	D3501	2,144,356
TOTAL State Aid	2,103,556		2,144,356
Fed Aid Other Transportation	78,300	D4589	
Fed Aid, Emergency Disaster Assistance		D4960	-8,840
TOTAL Federal Aid	78,300		-8,840
TOTAL Revenues	3,201,157		3,004,201
Interfund Transfers	8,198,631	D5031	9,908,073
TOTAL Interfund Transfers	8,198,631		9,908,073
TOTAL Other Sources	8,198,631		9,908,073
TOTAL Detail Revenues And Other Sources	11,399,788		12,912,274

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(D) COUNTY ROAD

Results of Operation

Expenditures			
Traffic Control, Pers Serv	40,717	D33101	49,175
Traffic Control, Contr Expen	240,462	D33104	238,282
TOTAL Traffic Control	281,179		287,457
TOTAL Public Safety	281,179		287,457
Street Admin, Pers Serv	110,308	D50101	115,363
Street Admin, Equip & Cap Outlay	300	D50102	513
Street Admin, Contr Expend	14,025	D50104	13,524
TOTAL Street Admin	124,633		129,400
Engineering, Pers Serv	155,267	D50201	198,960
Engineering, Equip & Cap Outlay		D50202	25,564
Engineering, Contr Expend	12,827	D50204	22,973
TOTAL Engineering	168,094		247,497
Maint of Streets, Pers Serv	1,355,495	D51101	1,638,360
Maint of Streets, Equip & Cap Outlay	531	D51102	135
Maint of Streets, Contr Expend	1,423,819	D51104	1,673,329
TOTAL Maint of Streets	2,779,845		3,311,825
Perm Improve Highway, Pers Serv	208,577	D51121	262,054
Perm Improve Highway, Contr Expend	2,868,281	D51124	3,728,528
TOTAL Perm Improve Highway	3,076,858		3,990,582
Maint of Bridges, Pers Serv	175,405	D51201	141,969
Maint of Bridges, Contr Expend	334,727	D51204	311,123
TOTAL Maint of Bridges	510,132		453,092
Snow Removal, Pers Serv	489,089	D51421	340,208
Snow Removal, Contr Expend	1,488,767	D51424	1,540,578
TOTAL Snow Removal	1,977,856		1,880,786
Snow Removal State, pers Serv	143,499	D51441	101,361
Snow Removal State, Contr Expend	680,568	D51444	583,650
TOTAL Snow Removal State	824,067		685,011
Services, Other Govts, per Serv	4,169	D51481	54
Services, Other Govts, Contr Expend	447	D51484	36
TOTAL Services	4,616		90
TOTAL Transportation	4,266,401		4,658,241
State Retirement, Empl Bnfts	475,698	D90108	420,901
Social Security , Empl Bnfts	194,115	D90308	203,945
Worker's Compensation, Empl Bnfts	75,178	D90408	59,023
Unemployment Insurance, Empl Bnfts	2,319	D90508	802
Disability Insurance, Empl Bnfts	3,536	D90558	4,148
Hospital & Medical (dental) Ins, Empl Bnft	1,103,812	D90608	1,130,530
TOTAL Employer Benefits	1,855,658		1,819,349
Debt Principal, Serial Bonds	177,000	D97106	
TOTAL Debt Principal	177,000		0

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(D) COUNTY ROAD

Results of Operation

Expenditures			
Debt Interest, Serial Bonds	43,878	D97107	
TOTAL Debt Interest	43,878		0
TOTAL Expenditures	118,279		12,805,015
Transfers, Other Funds	70,190	D99019	
Transfers, Capital Projects Fund	22,274	D99509	11,324
TOTAL operating transfers	92,464		11,324
TOTAL Other Uses	92,464		1,324
TOTAL Detail Expenditures And Other Uses	118,279		12,816,412

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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Analysis of Changes in Fund Balance			
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,375,869	D8021	1,860,378
Prior Period Adj -Decrease In Fund Balance		D8015	60,448
Restated Fund Balance - Beg of Year	2,375,869	D8022	1,799,929
ADD - REVENUES AND OTHER SOURCES	11,399,788		12,912,274
DEDUCT - EXPENDITURES AND OTHER USES	11,915,279		12,816,412
Fund Balance - End of Year	1,860,378	D8029	1,895,792

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(D) COUNTY ROAD

Budget Summary

		Model	
Estimated Revenues			
Est Rev - Intergovernmental Charges	1,007,000	D2399N	1,027,000
Est Rev - Use of Money And Property	2,500	D2499N	2,500
Est Rev - Sale of Prop And Comp For Loss	10,500	D2699N	12,000
Est Rev - Miscellaneous Local Sources	15,500	D2799N	15,500
Est Rev - State Aid	1,940,357	D3099N	1,940,357
TOTAL Estimated Revenues	2,975,867		2,997,357
Estimated - Interfund Transfer	8,723,259	D5031N	9,900,000
Appropriated Fund Balance	850,000	D599N	770,584
TOTAL Estimated Other Sources	9,573,259		10,670,584
TOTAL Estimated Revenues And Other Sources	12,549,126		13,667,941

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(D) COUNTY ROAD

Budget Summary

Appropriations			
App - Public Safety	306,136	D3999N	307,342
App - Transportation	10,275,015	D5999N	11,434,516
App - Employee Benefits	1,967,965	D9199N	1,926,083
TOTAL Appropriations			
TOTAL Appropriations And Other Uses			

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(DM) ROAD MACHINERY

Balance Sheet

Assets			
Cash	1,104,972	DM200	1,308,068
TOTAL Cash	1,104,972		1,308,068
Accounts Receivable	32,591	DM380	23,836
TOTAL Other Receivables (Net)	32,591		23,836
Due From Other Funds	262,227	DM391	177,875
TOTAL Due From Other Funds	262,227		177,875
Due From Other Governments	36,824	DM440	18,131
TOTAL Due From Other Governments	36,824		18,131
Inventory Of Materials And Supplies	916,359	DM445	661,772
TOTAL Inventories	916,359		661,772
Prepaid Expenses	14,625	DM480	12,700
TOTAL Prepaid Expenses	14,625		12,700
TOTAL Assets and Deferred Outflows of Resources	2,335,598		2,292,362

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(DM) ROAD MACHINERY

Balance Sheet

Accounts Payable	177,764	DM600	209,322
TOTAL Accounts Payable	177,764		209,322
Accrued Liabilities	15,223	DM601	16,361
TOTAL Accrued Liabilities	15,223		16,361
Due To Other Funds	266	DM630	419
TOTAL Due To Other Funds	266		419
Due To Other Governments	1,280	DM631	835
TOTAL Due To Other Governments	1,280		835
TOTAL Liabilities	164,532		228,988
Fund Balance			
Not in Spendable Form	930,985	DM806	674,473
TOTAL Nonspendable Fund Balance	930,985		674,473
Assigned Appropriated Fund Balance		DM914	
Assigned Unappropriated Fund Balance	1,242,081	DM915	1,300,971
TOTAL Assigned Fund Balance	1,242,081		1,300,971
TOTAL Fund Balance	2,173,066		1,975,444
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,337,598		2,202,432

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(DM) ROAD MACHINERY

Results of Operation

Revenues			
Interest And Earnings	3,329	DM2401	2,454
Rental of Equipment	447	DM2414	
TOTAL Use of Money And Property			
Sales, Other	804,021	DM2655	8,135
Sales of Equipment	24,510	DM2665	11,536
Insurance Recoveries	111	DM2680	
TOTAL Sale of Property And Compensation For Loss			
Refunds of Prior Year's Expenditures	1,164	DM2701	
Unclassified (specify)		DM2770	496,015
TOTAL Miscellaneous Local Sources			
Interfund Revenues	2,675,676	DM2801	2,845,225
TOTAL Interfund Revenues			
TOTAL Revenues			
Interfund Transfers		DM5031	
TOTAL Interfund Transfers			
TOTAL Other Sources			
TOTAL Local Revenues And Other Sources			

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(DM) ROAD MACHINERY

Results of Operation

Expenditures			
Machinery, Pers Serv	388,374	DM51301	408,649
Machinery, Equip & Cap Outlay	742,602	DM51302	608,492
Machinery, Contr Expend	1,722,711	DM51304	1,737,517
TOTAL Machinery	2,853,687		2,754,658
TOTAL Transportation	2,853,687		2,754,658
State Retirement, Empl Bnfts	61,102	DM90108	57,464
Social Security, Empl Bnfts	28,880	DM90308	29,967
Worker's Compensation, Empl Bnfts	10,432	DM90408	7,942
Disability Insurance, Empl Bnfts		DM90558	
Hospital & Medical (dental) Ins, Empl Bnft	114,065	DM90608	132,355
TOTAL Employee Benefits	214,479		227,728
TOTAL Expenditures	3,068,166		2,982,386
Transfers, Other Funds	294,080	DM99019	334,814
TOTAL Operating Transfers	294,080		334,814
TOTAL Other Uses	294,080		334,814
TOTAL Debt Expenditures And Other Uses	3,362,246		3,317,200

COUNTY OF Washington
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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Analysis of Changes in Fund Balance			
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,026,053	DM8021	2,173,066
Prior Period Adj -Decrease In Fund Balance		DM8015	243,788
Restated Fund Balance - Beg of Year	2,026,053	DM8022	1,929,278
ADD - REVENUES AND OTHER SOURCES	3,509,258		3,363,366
DEDUCT - EXPENDITURES AND OTHER USES	3,362,245		3,317,200
Fund Balance - End of Year	2,173,066	DM8029	1,975,444

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(DM) ROAD MACHINERY

Budget Summary

Estimated Revenues			
Use of Money And Property	3,000	DM2499N	3,000
Sale of Property And Comp. For Loss	27,500	DM2699N	25,500
Miscellaneous Local Sources	925,000	DM2799N	850,000
Interfund Revenues	2,739,156	DM2801N	2,590,857
TOTAL Estimated Revenues	3,694,656		3,469,357
Appropriated Fund Balance	0	DM599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	3,694,656		3,469,357

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(DM) ROAD MACHINERY

Budget Summary

Account Description	Amount	Fund Code	Amount
Appropriations			
Transportation	3,644,656	DM5999N	3,421,857
Employee Benefits	50,000	DM9199N	47,500
TOTAL Appropriations	3,694,656		3,469,357
TOTAL Appropriations And Other Uses	3,694,656		3,469,357

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(E) ENTERPRISE INFIRMARY

Statement of Net Position

Total Position		
Assets		
Cash	1,158,652	EI200
Cash In Time Deposits		EI201
TOTAL Cash	1,158,652	
Accounts Receivable	723,949	EI380
TOTAL Other Receivables (net)	723,949	
Due From Other Funds	34,639	EI391
TOTAL Due From Other Funds	34,639	
Prepaid Expenses	197,981	EI480
TOTAL Prepaid Expenses	197,981	
Cash Special Reserves	2,243,394	EI230
TOTAL Restricted Assets	2,243,394	
TOTAL Assets and Deferred Outflows or Resources	4,358,616	

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(E) ENTERPRISE INFIRMARY

Statement of Net Position

Accounts Payable	1,659	E1600
TOTAL Accounts Payable	1,659	
Accrued Liabilities	2,311	E1601
TOTAL Accrued Liabilities	2,311	
Due To Other Funds	4,249,646	E1630
TOTAL Due To Other Funds	4,249,646	
Due To Other Governments	105,000	E1631
TOTAL Due To Other Governments	105,000	
TOTAL Liabilities	4,358,615	
TOTAL Liabilities, Deferred Inflows, And Fund Balance	4,358,615	

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(E) ENTERPRISE INFIRMARY

Results of Operation

Revenues		
Infirmary Income	3,167,615	EI1635
TOTAL Charges For Services Within Locality		
	3,167,615	0
Sales, Other	36,022	EI2655
TOTAL Sale of Property And Compensation For Loss		
	36,022	0
Refunds of Prior Year's Expenditures	210,495	EI2701
TOTAL Other		
	210,495	0
TOTAL Revenues		
	3,414,132	0
TOTAL Operating Revenue		
	3,414,132	0

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(E) ENTERPRISE INFIRMARY

Results of Operation

Expenses		
Infirmary, Pers Serv	757,228	EI60201
TOTAL Infirmary	757,228	0
TOTAL Personal Services	757,228	0
Judgement And Claims, Contr Expend	-1,067,194	EI19304
TOTAL Judgement And Claims	-1,067,194	0
Loss On Sale of Assets	1,049,914	EI19954
TOTAL Loss On Sale of Assets	1,049,914	0
Infirmary, Contr Expend	650,732	EI60204
TOTAL Infirmary	650,732	0
TOTAL Contractual Expenses	650,732	0
Infirmary, Empl Bnfts	-4,101,215	EI60208
TOTAL Infirmary	-4,101,215	0
TOTAL Employee Benefits	-4,101,215	0
TOTAL Expenses	-2,710,365	0
Transfers, Other Funds	7,095,055	EI99019
TOTAL Transfers	7,095,055	0
TOTAL Other Uses	7,095,055	0
TOTAL Operating Expenses	4,384,520	0

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(E1) ENTERPRISE INFIRMARY

Analysis of Changes in Net Position

Analysis of Changes in Net Position			
Net Position - Beginning of Year	-234,431	EI8021	0
Prior Period Adj -Increase In Net Position	1,204,820	EI8012	
Restated Net Position - Beg of Year	970,389	EI8022	
ADD - REVENUES AND OTHER SOURCES	3,414,131		
DEDUCT - EXPENDITURES AND OTHER USES	4,384,520		
Net Position - End of Year	0	EI8029	0

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(E) ENTERPRISE INFIRMARY

Cash Flow

TOTAL Cash Flows From Operating Activities		
Cash Rec'd From Providing Svcs	8,984,518	EI7111
Cash Payments Contr Exp	-842,740	EI7112
Cash Payments Pers Svcs & Bnfts	-2,628,884	EI7113
Other Operating Rev	36,022	EI7114
TOTAL Cash Flows From Operating Activities		
TOTAL Cash Flows From Non-Capital And Financing Activities		
Transfers To/from Other Funds	-4,584,836	EI7123
TOTAL Cash Flows From Non-Capital And Financing Activities		
TOTAL Cash Flows From Capital And Related Financing Activities		
Principal Payments Debt (capital)	-1,200,000	EI7132
Interest Expense (capital)		EI7133
Proceeds From Sale of Assets	2,440,000	EI7138
TOTAL Cash Flows From Capital And Related Financing Activities		
TOTAL Cash Flows From Operating, Non-Capital And Financing, And Capital And Related Financing Activities		
Net Inc(dec) In Cash&cash Equiv	2,204,080	EI7161
Cash&cash Equiv Beg of Year	1,197,966	EI7171
TOTAL Cash Flows From Operating, Non-Capital And Financing, And Capital And Related Financing Activities		
TOTAL Reconciliation of Operating Income To Cash		
Operating Income (loss)	79,525	EI7181
Inc/dec In Assets-Other Than Cash	6,305,441	EI7183
Inc/dec In Liabilities Other Than Cash	-836,050	EI7184
TOTAL Reconciliation of Operating Income To Cash		

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(G) SEWER

Balance Sheet

Assets			
Cash	39,447	G200	51,178
Petty Cash	300	G210	300
TOTAL Cash	39,747		51,478
Sewer Rents Receivable	328,708	G360	351,849
Accounts Receivable	25,321	G380	1,220
Unbilled Receivables	347,824	G383	356,773
Allowance For Receivables (Credit)	-3,000	G389	-3,000
TOTAL Other Receivables (net)	698,853		706,842
Due From Other Funds	132,094	G391	63,678
TOTAL Due From Other Funds	132,094		63,678
Due From Other Governments	12,675	G440	49,377
TOTAL Due From Other Governments	12,675		49,377
Prepaid Expenses	26,710	G480	20,248
TOTAL Prepaid Expenses	26,710		20,248
Cash Special Reserves	909,822	G230	1,646,185
TOTAL Restricted Assets	909,822		1,646,185
TOTAL Assets and Deferred Outflows of Resources	1,819,802		2,537,807

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(G) SEWER

Balance Sheet

Accounts Payable	39,939	G600	26,853
TOTAL Accounts Payable	39,939		26,853
Accrued Liabilities	23,092	G601	26,335
Accrued Interest Payable	36,248	G651	107,241
TOTAL Accrued Liabilities	59,340		134,176
Overpayments & Clearing Account	15,007	G690	7
TOTAL Other Liabilities	15,007		7
Due To Other Funds	41,123	G630	2,965
TOTAL Due To Other Funds	41,123		2,965
Due To Other Governments	4,920	G631	7,171
TOTAL Due to Other Governments	4,920		7,171
TOTAL Liabilities	160,228		170,572
Deferred Inflows of Resources			
Deferred Inflow of Resources	347,899	G691	356,773
TOTAL Deferred Inflows of Resources	347,899		356,773
TOTAL Deferred Inflows of Resources	347,899		356,773
Fund Balance			
Not in Spendable Form	26,710	G806	20,248
TOTAL Nonspendable Fund Balance	26,710		20,248
Capital Reserve	1,254,082	G878	1,746,820
Reserve For Repairs	2,500	G882	13,000
Reserve For Debt		G884	8,057
TOTAL Restricted Fund Balance	1,256,582		1,767,877
Assigned Appropriated Fund Balance		G914	1,189
Assigned Unappropriated Fund Balance	28,381	G915	221,149
TOTAL Assigned Fund Balance	28,381		222,338
TOTAL Fund Balance	1,311,673		1,990,463
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,311,673		1,990,463

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(G) SEWER

Results of Operation

Revenues			
Real Property Taxes	511,314	G1001	521,540
TOTAL Real Property Taxes	511,314		521,540
Sewer Rents	1,433,331	G2120	1,590,405
Sewer Charges	88,723	G2122	92,244
Interest & Penalties On Sewer Accts	27,581	G2128	29,637
TOTAL Departmental Income	1,509,636		1,572,286
Sewer Serv Other Govts	2,000	G2374	2,000
TOTAL Intergovernmental Charges	2,000		2,000
Interest And Earnings	9,341	G2401	1,247
TOTAL Use of Money And Property	9,341		1,247
Permits, Other	2,500	G2590	13,150
TOTAL Licenses And Permits	2,500		13,150
Sales, Other	7,535	G2655	2,905
Sales of Equipment	12,092	G2665	7,100
Insurance Recoveries	446,813	G2680	
TOTAL Sale of Property And Compensation For Loss	466,440		10,005
Refunds of Prior Year's Expenditures	11,716	G2701	2,266
Premium & Accrued Interest On Obligations	40,217	G2710	61,678
Unclassified (specify)	39,396	G2770	43,486
TOTAL Miscellaneous Local Sources	91,329		107,430
Interfund Revenues		G2801	27,373
TOTAL Interfund Revenues	0		27,373
St Aid, Planning Studies		G3902	27,600
TOTAL State Aid	0		27,600
TOTAL Revenues	2,632,660		2,728,611
Interfund Transfers	93,514	G5031	250,647
TOTAL Interfund Transfers	93,514		250,647
TOTAL Other Sources	93,514		250,647
TOTAL Detail Revenues And Other Sources	2,726,174		2,979,258

COUNTY OF Washington
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(G) SEWER

Results of Operation

Expenditures			
Sewer Administration, Pers Serv	108,402	G81101	112,628
Sewer Administration, Equip & Cap Outlay	3,040	G81102	
Sewer Administration, Contr Expend	139,522	G81104	143,048
TOTAL Sewer Administration	250,964		255,676
Sanitary Sewers, Pers Serv	183,443	G81201	185,722
Sanitary Sewers, Equip & Cap Outlay	71,162	G81202	79,827
Sanitary Sewers, Contr Expend	127,541	G81204	106,612
TOTAL Sanitary Sewers	382,146		372,161
Sewage Treat Disp, Pers Serv	309,199	G81301	322,954
Sewage Treat Disp, Equip & Cap Outlay	17,215	G81302	48,035
Sewage Treat Disp, Contr Expend	347,285	G81304	265,757
TOTAL Sewage Treat Disp	673,699		636,746
TOTAL Home And Community Services	306,809		268,884
State Retirement, Empl Bnfts	107,347	G90108	91,455
Social Security, Empl Bnfts	43,516	G90308	44,272
Worker's Compensation, Empl Bnfts	17,299	G90408	19,992
Disability Insurance, Empl Bnfts	2,108	G90558	
Hospital & Medical (dental) Ins, Empl Bnft	173,429	G90608	175,097
TOTAL Employee Benefits	343,699		330,816
Debt Principal, Serial Bonds	101,500	G97106	104,089
Debt Principal, Bond Anticipation Notes	100,000	G97306	105,000
TOTAL Debt Principal	201,500		209,089
Debt Interest, Serial Bonds	35,838	G97107	33,507
Debt Interest, Bond Anticipation Notes	66,126	G97307	136,493
TOTAL Debt Interest	101,964		170,000
TOTAL Expenditures	1,859,873		1,774,899
TOTAL Detail Expenditures And Other Uses	1,859,873		1,774,899

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(G) SEWER

Analysis of Changes in Fund Balance

Analysis of Changes in Fund Balance			
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	539,573	G8021	1,311,673
Restated Fund Balance - Beg of Year	539,573	G8022	1,311,673
ADD - REVENUES AND OTHER SOURCES	2,726,074		2,673,278
DEDUCT - EXPENDITURES AND OTHER USES	1,953,973		1,974,489
Fund Balance - End of Year	1,311,673	G8029	2,010,463

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(G) SEWER

Budget Summary

Estimated Revenues			
Est Rev - Real Property Taxes	521,540	G1049N	521,540
Est Rev - Departmental Income	1,534,983	G1299N	1,586,313
Est Rev - Use of Money And Property	500	G2499N	560
Licenses And Permits	5,000	G2599N	0
Est Rev - Sale of Prop And Comp For Loss	13,000	G2699N	11,000
Est Rev-Miscellaneous Local Sources	11,000	G2799N	19,000
TOTAL Estimated Revenues	2,086,023		2,189,413
Appropriated Reserve	0	G511N	
Appropriated Fund Balance	0	G599N	1,189
TOTAL Estimated Other Sources	0		1,189
TOTAL Estimated Revenues And Other Sources	2,086,023		2,190,602

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(G) SEWER

Budget Summary

Appropriations			
App - Home And Community Services	1,239,655	G8999N	1,436,080
App - Employee Benefits	369,828	G9199N	351,982
App - Debt Service	476,540	G9899N	351,540
TOTAL APPROPRIATIONS			
	2,086,023		2,139,602
TOTAL Appropriations And Other Uses			
	2,086,023		2,139,602

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(H) CAPITAL PROJECTS

Balance Sheet

Assets			
Cash	5,380,644	H200	3,507,916
TOTAL Cash	5,380,644		3,507,916
Accounts Receivable	119,306	H380	121,942
TOTAL Other Receivables (net)	119,306		121,942
Due From State And Federal Government	1,755,923	H410	994,661
TOTAL State And Federal Aid Receivables	1,755,923		994,661
Due From Other Funds	49,388	H391	4,445
TOTAL Due From Other Funds	49,388		4,445
Due From Other Governments	644	H440	792
TOTAL Due From Other Governments	644		792
TOTAL Assets and Deferred Outflows of Resources	7,306,605		4,629,765

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(H) CAPITAL PROJECTS

Balance Sheet

Accounts Payable	1,292,780	H600	258,434
TOTAL Accounts Payable	1,292,780		258,434
Accrued Liabilities		H601	4,618
TOTAL Accrued Liabilities	0		4,618
Bond Anticipation Notes Payable	6,550,000	H626	7,000,000
TOTAL Notes Payable	6,550,000		7,000,000
Due To Other Funds	1,352,647	H630	475,814
TOTAL Due To Other Funds	1,352,647		475,814
TOTAL Liabilities	9,195,427		7,738,866
Deferred Inflows of Resources			
Deferred Inflow of Resources	990,181	H691	1,008,732
TOTAL Deferred Inflows of Resources	990,181		1,008,732
TOTAL Deferred Inflows of Resources	990,181		1,008,732
Fund Balance			
Not in Spendable Form		H806	
TOTAL Nonspendable Fund Balance	0		0
Assigned Unappropriated Fund Balance	698,776	H915	1,101,412
TOTAL Assigned Fund Balance	698,776		1,101,412
Unassigned Fund Balance	-3,578,481	H917	-5,219,255
TOTAL Unassigned Fund Balance	-3,578,481		-5,219,255
TOTAL Fund Balance	-2,879,705		-4,117,843
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,305,603		4,629,756

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(H) CAPITAL PROJECTS

Results of Operation

Revenues			
Capital Projects-Other Local Govts	100,378	H2397	394,879
TOTAL Intergovernmental Charges	100,378		394,879
Interest And Earnings	6,326	H2401	6,708
TOTAL Use of Money And Property	6,326		6,708
Insurance Recoveries	23,844	H2680	
TOTAL Sale of Property And Compensation For Loans	23,844		0
Refunds of Prior Year's Expenditures		H2701	-5,125
Gifts And Donations	119,306	H2705	
Premium & Accrued Interest On Obligations		H2710	5,312
Unclassified (specify)	11,400	H2770	
TOTAL Miscellaneous Local Sources	130,706		137
St Aid-Capital Projects	147,747	H3097	417,449
St Aid, Public Safety-Cap Proj	784,107	H3397	405,795
St Aid, Trans Cap Grants (spec)	353,039	H3597	32,494
TOTAL State Aid	1,284,893		855,738
Fed Aid - Cap Projects	45,127	H4097	6,740
Fed Aid-Education Other, Cap Projects	388	H4297	1,375
Fed. Aid, Other Public Safety	243,012	H4389	101,821
Fed Aid, Transp Cap Proj	1,882,294	H4597	173,300
TOTAL Federal Aid	2,170,820		282,236
TOTAL Revenues	3,716,987		1,540,749
Interfund Transfers	1,917,464	H5031	589,934
TOTAL Interfund Transfers	1,917,464		589,934
Bans Redeemed From Appropriations	100,000	H5731	105,000
TOTAL Proceeds of Obligations	100,000		105,000
TOTAL Other Sources	2,017,464		694,934
TOTAL Total Revenues And Other Sources	5,734,451		2,235,683

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(H) CAPITAL PROJECTS

Results of Operation

Expenditures			
Board of Ethics, Equip & Cap Outlay	47,694	H14702	8,972
TOTAL Board of Ethics	47,694		8,972
Buildings, Equip & Cap Outlay	1,063,538	H16202	947,168
TOTAL Buildings	1,063,538		947,168
Central Data Process & Cap Outlay	64,749	H16802	114,520
TOTAL Central Data Process & Cap Outlay	64,749		114,520
Other Gen Govt Support, Equip & Cap Outlay	15,466	H19892	1,631
TOTAL Other Gen Govt Support	15,466		1,631
TOTAL General Government Support	78,679		172,990
Comm College -Capital Projects	168,631	H24972	882,366
TOTAL Comm College -Capital Projects	168,631		882,366
TOTAL Education	168,631		882,366
Public Safety Comm Sys, Equip & Cap Outlay	222,512	H30202	83,040
TOTAL Public Safety Comm Sys	222,512		83,040
Public Safety Cap Proj	179,388	H30972	0
TOTAL Public Safety Cap Proj	179,388		0
Police, Equip & Cap Outlay	20,500	H31202	19,977
TOTAL Police	20,500		19,977
Fire Protection, Equip & Cap Outlay	3,839	H34972	1,667
TOTAL Fire Protection	3,839		1,667
TOTAL Public Safety	426,239		104,684
Maint of Bridges, Equip & Cap Outlay	2,353,080	H51202	217,183
TOTAL Maint of Bridges	2,353,080		217,183
TOTAL Transportation	2,353,080		217,183
Sewer Administration, Equip & Cap Outlay	3,232,235	H81102	858,184
TOTAL Sewer Administration	3,232,235		858,184
Sanitary Sewers, Equip & Cap Outlay		H81202	0
TOTAL Sanitary Sewers	0		0
TOTAL Home And Community Services	3,232,235		858,184
Debt Interest, Bond Anticipation Notes		H97307	4,618
TOTAL Debt Interest	0		4,618
TOTAL Expenditure	7,765,921		3,063,822
Transfers, Other Funds	443,808	H99019	334,497
TOTAL Operating Transfer	443,808		334,497
TOTAL Other Funds	443,808		334,497
TOTAL Total Expenditures And Other Uses	7,765,921		3,443,822

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-808,628	H8021	-2,879,705
Prior Period Adj -Increase In Fund Balance	9,933	H8012	
Prior Period Adj -Decrease In Fund Balance		H8015	
Restated Fund Balance - Beg of Year	-798,695	H8022	-2,879,705
ADD - REVENUES AND OTHER SOURCES	5,734,431		2,235,683
DEDUCT - EXPENDITURES AND OTHER USES	7,815,441		3,473,822
Fund Balance - End of Year	-2,879,705	H8029	-4,117,843

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(K) GENERAL FIXED ASSETS

Balance Sheet

Assets			
Land	711,003	K101	711,003
Buildings	46,447,838	K102	46,447,838
Improvements Other Than Buildings	801,544	K103	854,714
Machinery And Equipment	24,631,912	K104	25,335,921
TOTAL Fixed Assets (net)	72,592,297		72,592,297
TOTAL Assets and Deferred Outflows of Resources	72,592,297		72,592,297

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(K) GENERAL FIXED ASSETS

Balance Sheet

Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	72,592,297	K159	73,349,476
TOTAL Investment and Non-Current Government Assets	72,592,297		73,349,476
TOTAL Fund Balance	72,592,297		73,349,476
TOTAL	72,592,297		73,349,476

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(MS) SELF INSURANCE

Balance Sheet

Assets			
Cash	1,060,727	MS200	1,357,536
TOTAL Cash	1,060,727		1,357,536
Accounts Receivable	29,642	MS380	293,990
TOTAL Other Receivables (net)	29,642		293,990
Due From Other Funds		MS391	
TOTAL Due From Other Funds	0		0
Prepaid Expenses	357,284	MS480	257,926
TOTAL Prepaid Expenses	357,284		257,926
TOTAL Assets and Deferred Outflows of Resources	1,447,653		1,909,452

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(MS) SELF INSURANCE

Balance Sheet

Accrued Liabilities		MS601	677,353
TOTAL Accrued Liabilities	0		677,353
Due To Other Funds		MS630	300
TOTAL Due To Other Funds	0		300
TOTAL Liabilities	0		677,653
Fund Balance			
Net Assets-Unrestricted (deficit)	1,447,653	MS924	1,231,799
TOTAL Net Position	1,447,653		1,231,799
TOTAL Fund Balance	1,447,653		1,231,799
TOTAL Liabilities Deferred Inflows and Fund Balance	1,447,653		1,909,452

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(MS) SELF INSURANCE

Results of Operation

Revenues			
Participants Assessments	7,881,136	MS2222	8,084,714
TOTAL Charges For Services To Other Localities			8,084,714
Interest And Earnings	1,585	MS2401	1,917
TOTAL Use of Money And Property			1,917
Refund of Prior Years Expend	21,965	MS2701	45,387
TOTAL Other			45,387
TOTAL Revenues			8,132,018
TOTAL Operating Revenue			8,132,018

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(MS) SELF INSURANCE

Results of Operation

Expenses			
Hospital And Medical	7,413,503	MS90608	8,212,872
TOTAL Hospital And Medical	7,413,503		8,212,872
TOTAL Employee Benefits	7,413,503		8,212,872
TOTAL Expenses	7,413,503		8,212,872
Operating Transfers Out		MS99019	135,000
TOTAL Transfers	0		135,000
TOTAL Other Uses	0		135,000
TOTAL Operating Expenses	7,413,503		8,347,872

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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Analysis of Changes in Net Position			
Net Position - Beginning of Year	956,471	MS8021	1,447,653
Restated Net Position - Beg of Year	956,471	MS8022	1,447,653
ADD - REVENUES AND OTHER SOURCES	7,904,686		8,132,018
DEDUCT - EXPENDITURES AND OTHER USES	7,413,503		8,347,872
Net Position - End of Year	1,447,653	MS8029	1,231,798

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(MS) SELF INSURANCE

Cash Flow

Cash Rec'd From Providing Svcs	7,881,136	MS7111	8,085,014
Cash Payments Pers Svcs & Bnfts	-7,413,503	MS7113	-8,347,872
TOTAL Cash Flows From Operating Activities	467,633		268,858
Transfers To/from Other Funds		MS7123	
TOTAL Cash Flows From Non-Capital And Financing Activities	0		0
Interest Income	1,585	MS7153	1,917
TOTAL Cash Flows From Investing Activities	1,585		1,917
Net Inc(dec) In Cash&cash Equiv	491,182	MS7161	296,809
Cash&cash Equiv Beg of Year	956,471	MS7171	1,447,653
	1,447,653		1,744,462
Inc/dec In Assets-Other Than Cash	21,965	MS7183	164,990
TOTAL Reconciliation of Operating Income to Cash	21,965		164,990

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(S) WORKERS COMPENSATION

Balance Sheet

Description	2015	2014	2013
Assets			
Cash	2,065,327	S200	1,393,998
TOTAL Cash	2,065,327		1,393,998
Accounts Receivable	6,269	S380	154,395
Assessments Rec, Workers Comp		S382	
TOTAL Other Receivables (net)	6,269		154,395
Due From Other Funds		S391	
TOTAL Due From Other Funds	0		0
Due From Other Governments		S440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	1,170	S480	
TOTAL Prepaid Expenses	1,170		0
Cash Special Reserves	1,547,825	S230	1,750,000
TOTAL Restricted Assets	1,547,825		1,750,000
TOTAL Assets and Deferred Outflows of Resources	3,620,551		3,298,393

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(S) WORKERS COMPENSATION

Balance Sheet

Accounts Payable	56,742	S600	136,474
TOTAL Accounts Payable	56,742		136,474
Accrued Liabilities	1,248	S601	
TOTAL Accrued Liabilities	1,248		0
Overpayments & Clearing Account	1,045	S690	1,045
TOTAL Other Liabilities	1,045		1,045
Due To Other Funds	48,472	S630	19,139
TOTAL Due To Other Funds	48,472		19,139
Due To Other Governments	1,024	S631	1,155
TOTAL Due To Other Governments	1,024		1,155
TOTAL Liabilities	108,532		157,813
Fund Balance			
Contributed Reserve	1,547,825	S853	1,750,000
TOTAL Contributed Capital	1,547,825		1,750,000
Not in Spendable Form	1,170	S806	
TOTAL Nonspendable Fund Balance	1,170		0
Assigned Appropriated Fund Balance	82,822	S914	258,258
Assigned Unappropriated Fund Balance	1,880,242	S915	1,132,322
TOTAL Assigned Fund Balance	1,963,064		1,390,580
TOTAL Fund Balance	3,512,059		3,140,580
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,620,591		3,298,393

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(S) WORKERS COMPENSATION

Results of Operation

Revenues			
Participants Assessments	1,308,630	S2222	946,328
TOTAL Intergovernmental Charges	1,308,630		946,328
Interest And Earnings	6,512	S2401	5,304
TOTAL Use of Money And Property	6,512		5,304
Insurance Recoveries	172,298	S2680	275,496
TOTAL Sale of Property And Compensation For Loss	172,298		275,496
Refunds of Prior Year's Expenditures	76	S2701	1,185
TOTAL Miscellaneous Local Sources	76		1,185
TOTAL Revenues	1,487,516		1,228,319
TOTAL Detail Revenues And Other Sources	1,487,516		1,228,319

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(S) WORKERS COMPENSATION

Results of Operation

Expenditures			
Self Insurance Admin, Pers Serv	31,214	S17101	
Self Insurance Admin, Contr Expend	264,486	S17104	391,094
TOTAL Self Insurance Admin	295,700		391,094
Benefits And Awards, Contr Expend	879,872	S17204	1,205,197
TOTAL Benefits And Awards	879,872		1,205,197
TOTAL General Government Support	1,175,572		1,596,291
State Retirement, Empl Bnfts	4,838	S90108	
Social Security , Empl Bnfts	2,258	S90308	84
Worker's Compensation, Empl Bnfts	582	S90408	
Hospital & Medical (dental) Ins, Empl Bnft	11,741	S90608	3,417
TOTAL Employee Benefits	19,419		3,501
TOTAL Expenditures	1,194,991		1,599,792
TOTAL Detail Expenditures And Other Uses	(194,991)		698,792

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(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,219,534	S8021	3,512,059
Restated Fund Balance - Beg of Year	3,219,534	S8022	3,512,059
ADD - REVENUES AND OTHER SOURCES	1,487,516		1,228,312
DEDUCT - EXPENDITURES AND OTHER USES	1,194,991		1,599,792
Fund Balance - End of Year	3,512,059	S8029	3,140,580

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(TA) AGENCY

Balance Sheet

Assets			
Cash	565,176	TA200	613,701
Cash, Court & Trust	99,195	TA205	39,363
TOTAL Cash	664,371		653,064
Securities & Mortg Bank Coll	32,980,434	TA459	52,668,742
TOTAL Investments	32,980,434		52,668,742
Due From Other Funds	100,900	TA391	71,594
TOTAL Due From Other Funds	100,900		71,594
Due From Other Governments	34,510	TA440	
TOTAL Due From Other Governments	34,510		
TOTAL Assets and Deferred Outflows of Resources	63,780,214		63,993,400

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(TA) AGENCY

Balance Sheet

Due To Other Funds	110,233	TA630	
TOTAL Due To Other Funds	110,233		
Due To Other Governments	25,863	TA631	671
TOTAL Due To Other Governments	25,863		671
Individual Retirement Account	1,967	TA16	1,948
State Retirement	481	TA18	
Group Insurance	36,467	TA20	37,440
Federal Income Tax		TA22	51
Social Security Tax	5	TA26	55
Guaranty & Bid Deposits		TA30	
Deposit of Securities By Bank	32,980,434	TA32	52,668,742
Bail Deposits	28,250	TA35	108,500
Tax Redemptions	132,251	TA40	103,441
Social Services Trust	85,603	TA53	141,009
Infirmary Patients Fund		TA55	
Mortgage Tax	213,237	TA58	222,368
Court & Trust Fund	99,195	TA61	39,363
Other Funds (specify)	66,230	TA85	69,812
TOTAL Agency Liabilities	33,644,118		53,692,729
TOTAL Liabilities	33,760,214		53,393,400
TOTAL Liabilities, Deferred Inflows And Fund Balance	33,760,214		53,393,400

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Assets			
Cash In Time Deposits	2,597	TE201	2,597
TOTAL Cash	2,597		2,597
TOTAL Assets and Deferred Outflow of Resources	2,597		2,597

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Fund Balance			
Net Assets-Restricted For Other Purposes	2,596	TE923	2,596
Net Assets-Unrestricted (Deficit)	1	TE924	1
TOTAL Designated Fund Balance			
TOTAL Fund Balance			
TOTAL Liabilities, Deferred Inflows And Fund Balance			

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

[REDACTED]			
Revenues			
Interest And Earnings		1 TE2401	1
[REDACTED]			
[REDACTED]			
[REDACTED]			

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

[REDACTED]			
Expenditures			
Misc Home & Comm Serv, Cont Expend		1 TE89894	1
[REDACTED]			

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(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	2,597	TE8021	2,597
Restated Fund Balance - Beg of Year	2,597	TE8022	2,597
ADD - REVENUES AND OTHER SOURCES	1		1
DEDUCT - EXPENDITURES AND OTHER USES	1		1
Fund Balance - End of Year	2,597	TE8029	2,597

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(V) DEBT SERVICE

Balance Sheet

		2015	2014
Assets			
Cash Special Reserves		V230	1,345,233
TOTAL Restricted Assets		0	0
TOTAL Assets and Deferred Outflows of Resources		0	0

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(V) DEBT SERVICE

Balance Sheet

Fund Balance			
Reserve For Debt	V884		1,345,233
TOTAL Restricted Fund Balance			
TOTAL Fund Balance			
TOTAL Liabilities, Deferred Inflows And Fund Balance			

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(V) DEBT SERVICE

Results of Operation

Revenues		
Interest And Earnings	V2401	1,403
TOTAL Interest And Earnings	0	1,403
TOTAL Revenues	0	1,403
Interfund Transfers	V5031	1,780,073
TOTAL Interfund Transfers	0	1,780,073
TOTAL Other Sources	0	1,780,073
TOTAL Debt Service Revenues And Other Sources	0	1,781,476

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(V) DEBT SERVICE

Results of Operation

Expenditures			
Debt Principal, Serial Bonds		V97106	355,911
TOTAL Debt Principal	0		355,911
Debt Interest, Serial Bonds		V97107	80,332
TOTAL Debt Interest	0		80,332
TOTAL Expenditures	0		436,243
TOTAL Detail Expenditures And Other Uses	0		436,243

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(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	V8021		
Restated Fund Balance - Beg of Year	V8022		
ADD - REVENUES AND OTHER SOURCES			1,781,476
DEDUCT - EXPENDITURES AND OTHER USES			436,243
Fund Balance - End of Year	V8029		1,345,233

COUNTY OF Washington
 Annual Update Document
 For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Assets			
Total Non-Current Govt Liabilities	7,785,513	W129	7,213,923
TOTAL Provision to Be Made in Future Budgets	7,785,513		7,213,923
TOTAL Assets and Deferred Outflows of Resources	7,785,513		7,213,923

COUNTY OF Washington
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Landfill Closure & Post Closure Liability	215,908	W684	206,837
Judgments And Claims Payable	2,393,346	W686	2,244,455
Compensated Absences	861,259	W687	907,632
TOTAL Other Liabilities	3,470,513		3,158,924
Bonds Payable	4,315,000	W628	3,855,000
TOTAL Bond And Long Term Liabilities	4,315,000		3,855,000
TOTAL Liabilities	7,785,513		7,013,924

COUNTY OF Washington
Statement of Indebtedness
For the Fiscal Year Ending 2015

County of: Washington

Municipal Code: 530100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Reg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2012	BAN E	Sewer Long Term Control Plan		N	06/14/2012	06/14/2016	1.25%		\$6,650,000	\$6,550,000	\$105,000	\$0	\$0	\$0	\$6,445,000
2015	BAN E	IF CAPITAL PROJECT			06/14/2015	06/15/2016	1.25%		\$555,000	\$0	\$0	\$0	\$0	\$0	\$555,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2011	BOND E	2011 various cap proj			05/15/2011	05/15/2027	3.525%		\$1,933,000	\$1,670,000	\$105,000	\$0	\$0	\$0	\$1,565,000
2013	BOND E	2003 Refunded Bonds			04/11/2013	08/15/2023	2.00% Y		\$2,795,000	\$2,465,000	\$330,000	\$0	\$0	\$0	\$2,135,000
2002	BOND E	Capital Project No. 59-EFC			04/15/2002	04/15/2021	1.85%		\$500,000	\$180,000	\$25,000	\$0	\$0	\$0	\$155,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
										\$555,000	\$10,865,000	\$0	\$0	\$0	\$10,865,000

COUNTY OF Washington
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$65,700.00
Demand Deposits	9Z2011	\$32,470,105.78
Time Deposits	9Z2021	\$41,959.28
Total		<u>\$32,577,765.06</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$32,668,741.75
Total		<u>\$32,918,741.75</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

COUNTY OF Washington
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4812	\$58,524	\$598	\$0	\$59,122
****-8907	\$1,367,635	\$0	\$10,099	\$1,357,536
****-5411	\$1,000	\$0	\$0	\$1,000
****-5327	\$300	\$0	\$0	\$300
****-9315	\$1	\$0	\$0	\$1
****-5173	\$650	\$0	\$0	\$650
****-9419	\$1,000	\$0	\$0	\$1,000
****-0137	\$3,163	\$0	\$0	\$3,163
****-0124	\$2,531	\$0	\$0	\$2,531
****-4017	\$10,647	\$0	\$0	\$10,647
****-0968	\$70	\$0	\$0	\$70
****-1488	\$5,025	\$0	\$0	\$5,025
****-5356	\$199	\$0	\$0	\$199
****-5314	\$300	\$0	\$0	\$300
****-5330	\$500	\$0	\$0	\$500
****-0084	\$16,277	\$0	\$0	\$16,277
****-5343	\$297	\$0	\$0	\$297
****-8080	\$0	\$0	\$0	\$0
****-0052	\$2,420,745	\$241,769	\$0	\$2,662,515
****-5060	\$535,374	\$0	\$913	\$534,461
****-5073	\$0	\$0	\$0	\$0
****-5109	\$405,285	\$2,107,615	\$4,464	\$2,508,436
****-0230	\$849,251	\$0	\$3,850	\$845,401
****-4757	\$8,421	\$0	\$8,421	\$0
****-4498	\$1,313,560	\$62	\$5,554	\$1,308,068
****-3667	\$39,802	\$0	\$39,802	\$0
****-4658	\$1,345,233	\$0	\$0	\$1,345,233
****-0010	\$169,080	\$0	\$13	\$169,068
****-4838	\$11,976	\$0	\$11,918	\$59
****-4883	\$51,225	\$0	\$48	\$51,178

COUNTY OF Washington
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3502	\$1,644,566	\$5,247	\$3,629	\$1,646,185
****-4809	\$52,164	\$0	\$3,084	\$49,080
****-4841	\$646,817	\$421,134	\$116,438	\$951,513
****-4896	\$428,999	\$4,849	\$38,353	\$395,496
****-3654	\$0	\$0	\$0	\$0
****-4786	\$3,143,998	\$0	\$0	\$3,143,998
****-4870	\$262,981	\$208	\$3,418	\$259,771
****-4569	\$425,144	\$60	\$0	\$425,204
****-4760	\$17,095,697	\$3,084,548	\$3,214,687	\$16,965,558
Total Adjusted Bank Balance				\$34,719,840
Petty Cash				\$65,700.00
Adjustments				\$.00
Total Cash				9ZCASH * \$34,785,540
Total Cash Balance All Funds				9ZCASHB * \$34,785,540
* Must be equal				

COUNTY OF Washington
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:		500			
Total Part Time Employees:		384			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$3,472,301.50	500		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$1,752,344.60	500	384	
90408	Worker's Compensation Insurance	\$672,683.00	500	384	
90458	Life Insurance				
90508	Unemployment Insurance	\$10,773.83	13		
90558	Disability Insurance	\$21,501.01	13		
90608	Hospital and Medical (Dental) Insurance	\$7,365,473.05	404	8	412
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$13,295,076.99			
Computed Total From Financial Section (comparative purposes only)		\$21,507,948.97			

COUNTY OF Washington
 Energy Costs and Consumption
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$275,090	147,581	gallons	
Diesel Fuel	\$390,309	186,740	gallons	
Fuel Oil	\$15,166	7,942	gallons	
Natural Gas	\$96,423	1,479,031	cubic feet	THERMS
Electricity	\$516,343	4,128,576	kilowatt-hours	
Coal			tons	
Propane	\$2,497	2,177	gallons	

COUNTY OF Washington
 Schedule of Other Post Employment Benefits (OPEB)
 For the Fiscal Year Ending 2015

Annual OPEB Cost and Net OPEB Obligation

	Defined Contribution
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$6,619,600.00
3. Interest on Net OPEB Obligation	\$1,133,000.00
4. Adjustment to Annual Required Contribution	(\$1,246,300.00)
5. Annual OPEB Expense	\$6,506,300.00
6. Less: Actual Contribution Made	\$2,795,600.00
7. Increase in Net OPEB Obligation	\$3,710,700.00
8. Net OPEB Obligation - beginning of year	\$37,767,393.00
9. Net OPEB Obligation - end of year	\$41,478,093.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	42.97%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$86,356,500.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$86,356,500.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$24,615,361.00
17. UAAL as Percentage of Annual Covered Payroll	350.82%

Other OPEB Information

18. Date of most recent actuarial valuation	11/01/2014
19. Actuarial method used	Alternative
20. Assumed rate of return on investments discount rate	3.00%
21. Amortization period of UAAL(in years)	30.00

COUNTY OF Washington
Financial Comments
For the Fiscal Year Ending 2015

(A) GENERAL

Adjustment Reason

Account Code A8012 A6010.4440 PAYABLE TO KMART REVERSED FOR MEAL SITE ITEMS

(D) COUNTY ROAD

Adjustment Reason

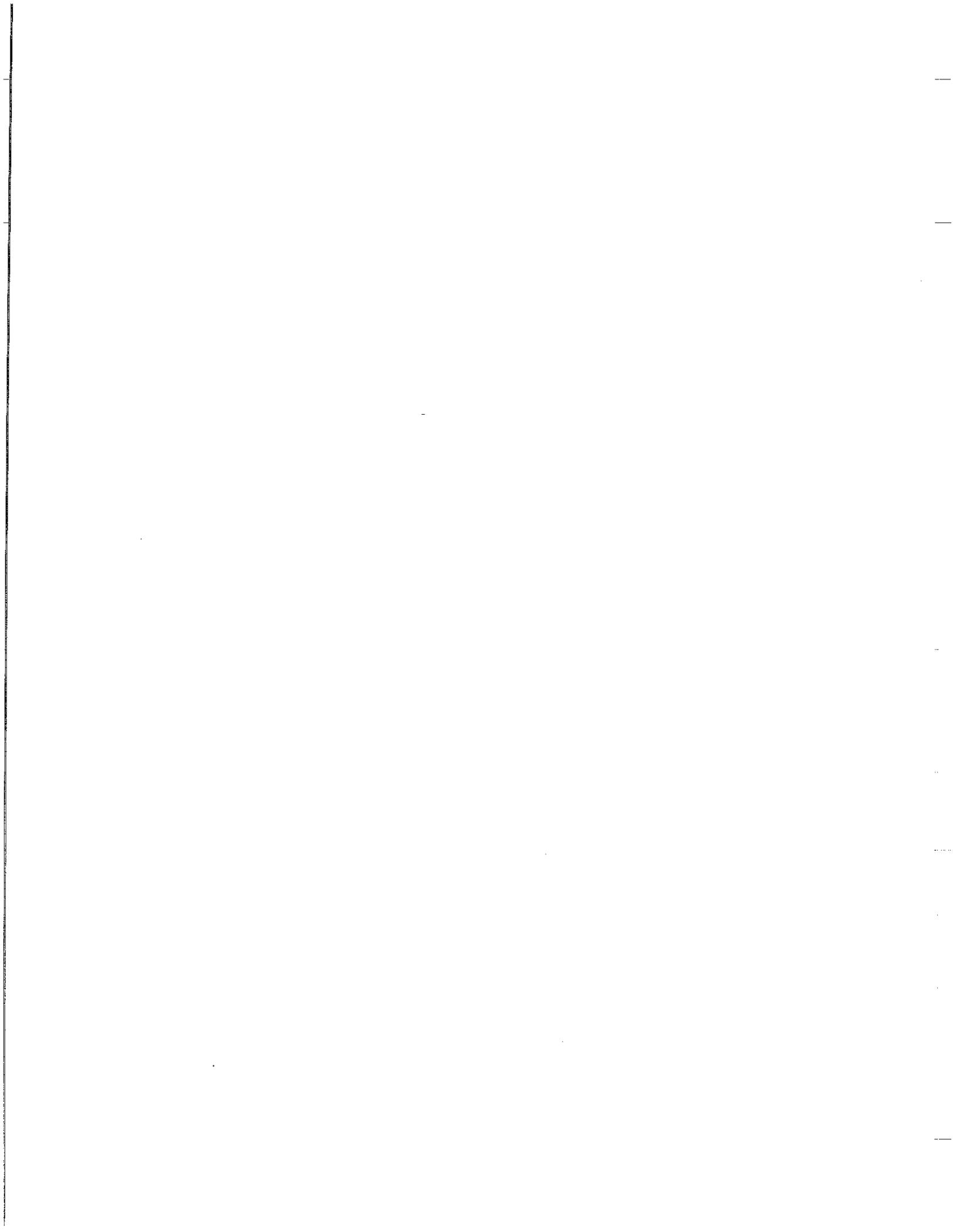
Account Code D8015 2014 Adj Je for inventory

(DM) ROAD MACHINERY

Adjustment Reason

Account Code DM8012 A je to adjust 2014 inventory

Account Code DM8015 a je to adjust 2014 inventory



NOTES TO FINANCIAL STATEMENTS

Note 1.

A. Basis of Presentation - Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for within a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained earnings, revenues and expenditures/expenses which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The various funds are summarized by type in the financial statements. (Certain funds of the local government are utilized to account for resources derived from, and/or expenditures applicable to an area less than the entire local government). The following fund types and account groups are used:

1. Governmental Fund Types

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities, except those accounted for in the proprietary fund types, are accounted for through governmental funds. The measurement focus of the governmental funds is upon determination of financial position and cash flows. The following are the County's governmental fund types:

General Fund - The General Fund is the principal operating fund and includes all operations not required by law or regulations to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources other than the revenues from major capital projects that are legally restricted to expenditures for specified purposes. The Special Revenue Funds of the County include the following:

a. Special Grant Fund - used to account for the use of Federal monies received under the Job Training Partnership Act.

b. County Road Fund - used to account for expenditures for highway purposes authorized by Section 114 of the Highway Law.

c. Road Machinery Fund - used to account for the purchase, repair, maintenance, and storage of highway machinery, tools, and equipment pursuant to Section 133 of the Highway Law.

d. Sewer District Funds - used to account for taxes and other revenues which are raised or received to provide related services to an area which encompasses less than the whole county.

f. Soil and Water Conservation Fund - used to account for monies that are received to provide conservation services to residents of the County.

g. Solid Waste Management - used to account for fees charged and other revenues, which are raised or received to operate the five county solid waste, transfer stations.

h. Self Insurance Fund - used to account for the administration, compensation, and other obligations of the County's self-insurance program under the Worker's Compensation Law, Article 5.

i. Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment other than those financed by the Enterprise Fund.

j. Self Insurance-(Employees Health Benefits) - accounts for insurance coverage when the governing body has decided to have a self insurance program on an actuarial basis.

2. Proprietary Fund Type

Proprietary Funds are used to account for ongoing organizations or activities that are similar to those often found in the private sector business enterprises. The measurement focus is upon determination of net income, financial position and cash flows. The following proprietary funds are utilized by the County:

3. Fiduciary Fund Type - used to account for assets held by the local government in a trustee or custodial position.

Trust and Agency Funds - Trust and Agency Funds are used to account for money received and held in the capacity of trustee, custodian or agent. These include various agency funds from individuals, private organizations, other governmental units and other funds. Securities pledged by banking institutions to secure funds on deposit are included herein since such securities are not assets of the governmental reporting entity.

4. Account Groups

Account groups are used to establish accounting control and accountability for general fixed assets and general long-term debt. These account groups are not "funds". They are concerned only with the measurement of financial position, and are not involved with the measurement results of operations. The following account groups are used:

General Fixed Assets Account Group - This group of accounts is established to account for fixed assets other than those accounted for in the proprietary fund types. Public domain ("infrastructure") general fixed assets consisting of certain improvements including roads, bridges, curbs and gutters, and sewer systems have not been capitalized. Such assets are normally immovable and of value only to the County. Therefore, the purpose of stewardship for these items is satisfied without recording these assets.

General Long-Term Debt Account Group - This group of accounts is established to account for all long-term obligations not accounted for in proprietary fund types.

B. Basis of Accounting

Governmental Funds - The modified accrual basis of accounting is followed by the governmental and fiduciary funds. Under the modified accrual basis of accounting, revenues are recorded when they are susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable. Material revenue sources considered susceptible to accrual include real property taxes, State and Federal aid, sales tax and certain user charges in the special revenue funds. In applying the susceptible-to-accrual concept to State and Federal Aid, the legal and contractual requirements of the numerous individual programs are used as guidelines. There are however, essentially two ways of accounting for these revenues. In one, monies must be expended on the specific purpose of project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are generally reflected as revenues at the time of receipt. Expenditures are recorded when the fund liability is incurred except that:

- a. Expenditures for prepaid expenses (except retirement and insurance) and immaterial inventory-type items are recognized at the time of the disbursements.
- b. Principal and interest on long-term indebtedness are not recognized as an expenditure until due.
- c. Compensated absences, such as vacation and sick leave, which vest or accumulate, are charged as an expenditure when paid.

Proprietary Funds - The accrual basis of accounting is used by the enterprise and internal service funds. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when incurred. The Workers' Compensation fund is accounted for as an internal service fund. The County is responsible for administration of the Workers' Compensation Plan and its reserves.

Fiduciary Funds - Agency funds are custodial in nature and do not involve measurement of results of operations.

Reserves - The County records reserves to indicate the portion of the fund balance that is legally segregated for a specific future use or not available for current appropriation. The reserve for DWI program is established to indicate a portion of fund balance is restricted for expenditures under the STOP - DWI program.

The reserve from Crime Proceeds is established to indicate a portion of the fund balance reserved for Washington County's share of federally forfeited property restricted to Law Enforcement expenditures.

The reserve for Workers' Compensation has been established to indicate a portion of fund balance is restricted for the payment of future claims.

The reserve for debt represents remaining debt proceeds and interest earned on deposits of debt proceeds which will be used to offset future debt service payments.

Board of Supervisors' Resolution No. 392 of December 15, 2000, amended the Local Law for Washington County Sewer District No. 2 to allow the creation of a Capital Reserve pursuant to General Municipal Law Section 6c. Annual levy charges are paid annually in advance by each property in the Washington County Sewer District #2, which is a part County benefit. The method of benefit determination and cost apportionment of these charges are based on an ad valorem tax system whereby each property in the district is billed in proportion to its assessed value. The annual levy consists of those costs attributable to debt service and capital costs. A Capital Costs as defined in Local Law means that amount appropriated by the Washington County Board of Supervisors to fund the district's Capital Reserve Fund established pursuant to General Municipal Law, Section 6c.

Board of Supervisors' Resolution No. 355 dated December 17, 2004 established a General Liability and Property Reserve to help self-insure certain county properties which were removed from the county's insurance policies

Board of Supervisors' Resolution No. 287 dated 10/19/2012 established a reserve for tax foreclosure liability abatement to be funded up to \$50,000. per year with a maximum reserve of \$1,000,000.

Local Law D of 2013 adopted via Board of Supervisors' Resolution No. 278 dated 11/15/2013 created a reserve for repairs in the Sewer District O&M fund funded by new in district connection fees, in the amount of \$1,000. And out of district connection fees, in the amount of \$2,500.

Board of Supervisors Resolution No. 89 dated April 17, 2015 established a reserve effective 12/31/2014 for the residual Intergovernmental Transfer Monies from the Enterprise Fund. These monies are restricted to legacy costs of the former Nursing Home, which was sold in January of 2014.

Board of Supervisors Resolution No. 286 dated 12/18/15 established a reserve for tax litigations, in the amount of \$1,000,000.

Account Groups - General fixed assets are required to be recorded at actual or estimated cost, or in the case of gifts and contributions, at the fair market value at the time received. No provision for depreciation is required. General Long-Term Debt liabilities are recorded at the par value of the principal amount. No liability is recorded for interest payable at maturity.

Note 2. - Detail Notes

A. Assets

Revenue Recognition, Property Taxes - Property taxes are levied annually on January 1. The principal components are as follows:

1. Taxes for County purposes are based on County budgetary requirements. Such taxes are apportioned to the towns on the basis of full valuation of taxable properties and assessed through use of an ad valorem tax rate.
2. Town and special district taxes are based on their budgetary requirements. These taxes are levied on properties within the appropriate town or district and assessed by use of an ad valorem tax rate or benefit basis.
3. Unpaid school district taxes on town properties and unpaid village taxes are turned over to the County for collection. Any remaining unpaid taxes at year end are re-levied as County taxes against the individual properties.

Collections of county property taxes are as follows:

All property taxes are the enforcement responsibility of the County. The towns and special districts receive the full amount of their levies annually. School districts and villages are paid by the County for the full amount of delinquent taxes turned over to the County for enforcement.

County taxes receivable as described above consist in part of direct County tax revenues and in part of taxes initially levied for the purpose of other local governments over which the County exercises no fiscal control. Since the County must ultimately buy the other governmental units' interest in taxes receivable, a sufficient amount is included in a deferred tax revenue account to provide the cash needed to pay the other governments. Therefore, the deferred tax revenues on the County General Fund balance sheet at December 31, 2015 represent total taxes receivable owned by the County, less the amount estimated to be available within the first 60 days of the subsequent year.

B. General Budget Policies

1. The County employs the following budgetary procedures:

- a. In September, department heads receive budget forms and submit their requests to the budget officer.
- b. No later than November 15, the budget officer submits a tentative budget to the Clerk of the Board of Supervisors for the fiscal year commencing the following January 1. The tentative budget includes proposed expenditures and the proposed means of financing for the following funds: General, Sewer, Self Insurance, County Road, Road Machinery, Solid Waste Management, and Solid Waste Machinery.
- c. After public hearings are conducted to obtain taxpayer comments, but no later than December 20, the Board of Supervisors adopts the County budget.
- d. Any revisions that alter total appropriations of any department or fund must be approved by the Board of Supervisors.
- e. Budgetary controls are established for the capital projects fund through resolutions authorizing individual projects that remain in effect for the life of the project. Budgets are prepared for the proprietary fund primarily to establish any estimated contributions required from other funds.

2. Encumbrances

Encumbrance accounting, under which purchase order, contracts and other commitments for the expenditure of funds, are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Open encumbrances at year end are reported as reservations of fund balances since the commitments do not constitute expenditures or liabilities.

C. Liabilities

Compensated Absences - Under the terms of a resolution of the Board of Supervisors and contractual agreements, employees are entitled to vacation leave, personal leave, and sick leave in varying amounts depending upon years of service. Upon termination of employment, employees are entitled to payment for all accumulated vacation leave and personal leave, but they are not entitled to payment for accumulated sick leave. Year-end estimated liabilities of \$907,632. (Includes FICA and Medicare) for compensated absences were determined based upon a survey of each department made by the County Administrator and were not deemed material to be reflected as a liability in the financial statements of the individual funds.

Due to Other Governments - The liability for due to other governments represents amounts owed at December 31, 2015 as follows:

Due to Other Counties	\$ 236,289.44
Due to New York State	\$ 822,569.22
Due to Special Districts	\$ 17,700.03
Due to Central School Districts	\$6,973,957.49
Due to Villages/Towns/Cities	\$1,123,846.59
TOTAL	\$9,184,707.12

Joint Ventures - The Adirondack Community College is jointly sponsored by Washington and Warren Counties under provisions of Article 126 of the Education Law. As a joint venture, separate financial statements are issued by the College. The financial participation of the two counties in the College was as follows for 2015:

	<u>Washington County</u>	<u>Warren County</u>
Operating Costs	\$1,376,948.	\$1,854,699.

Due from Other funds (391), Due to Other funds (630)

Summary of "Due From", "Due To", at December 31, 2015 is as follows:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
General Fund	\$438,039	\$ 39,168
Capital Project Funds	\$ 4,445	\$475,814
Sewer Dist #2 Op. & Maint.	\$ 63,678	\$ 965
County Road Fund	\$ 19	\$175,477
County Machinery Fund	\$177,875	\$ 419
Solid Waste Management Fund	\$ 0	\$ 421
Trust & Agency Fund	\$ 71,594	\$ 0
Worker's Compensation	\$ 0	\$ 19,139
Delf Insurance-Health Insurance	\$ 0	\$ 300
Sewer District #1	\$ 0	\$ 2,000
Car Pool Fund	\$ 34,801	\$ 5,154
	\$790,451	\$718,857

Note: The County's Due To/Due From accounts are not in balance as the December 2015 Mortgage Tax monies, in the amount of \$53,300.13, are recorded on the County's books as a TA380 Accounts Receivable. . Also, There is a receivable for Social Services Trust funds receipted in December and sent to the Treasurer's Office in January, in the amount of \$18,293.81. These amounts are reported on the Annual Update Document as TA391 Due From Other Funds as the State Comptroller's software does not allow for a TA380 Accounts Receivable account in the Trust and Agency Fund.

Operating Revenues - Operating Expenses

A summary of operating Revenues, Operating Expenses at December 31, 2015 is a follows:

<u>Fund</u>	<u>Operating Revenue</u>	<u>Operating Expenses</u>
Capital Project Funds	\$ 589,933.94	\$ 334,497.39
County Road Fund	\$ 9,908,073.00	\$ 11,323.94
County Road Machinery	\$ 0.00	\$ 334,814.00
General Fund	\$ 553,664.29	\$12,266,756.00*
Sewer Dist. No. 2 Op. & Main.	\$ 250,647.10	\$ 0.00
Car Pool	\$ 0.00	\$ 0.00
Self Insurance-Health Insurance	\$ 0.00	\$ 135,000.00
Debt Service Reserve	\$ 1,780,073.00	\$ 0.00
Worker's Compensation	\$ 0.00	\$ 0.00
	<u>\$13,082,391.33</u>	<u>\$13,082,391.33</u>

*General Fund Operating Expense as follows:

\$9,908,073.00	County Road
\$1,780,073.00	Debt Service
<u>\$ 578,610.00</u>	Capital Projects
\$12,266,756.00	

Contingent Liabilities

1.) Workers Compensation-The County established its own self-insurance plan for Workers Compensation under Local Law No. 1 and 2, 1956, pursuant to Article 5 of the Workers Compensation Law. The plan is open to any eligible municipality for participation. There were 61 participants at December 31, 2014 (including the County). The County is responsible for administration of the plan and its reserves. This self-insurance plan is managed by a third party administrator selected by the County. This administrator has actuarially computed the liability for reported cases to date at \$3,002,491.87. Of this, \$2,24,454.51 is reported in the General Long Term Debt Account Group, which includes the \$879,054.70 liability related to Pleasant Valley Infirmery, which was sold 01/31/2014. This liability was formerly recorded in the Enterprise Fund. The plan purchases commercial insurance for claims in excess of \$1,000,000 (each occurrence) involving "third party over actions." All funds of the County participate in the program and make payments to the Self Insurance fund based on actual claims paid in the previous completed fiscal year and their portion of the administrative and pooled costs.

The County is responsible for 100% of all EMS and Fire claims. Each of the plan's participants are responsible for the first \$20,000. of any individual claim. All paid claims over \$20,000. per occurrence will be shared by all plan participants based on an allocation of 90% of the total payroll and 10% of the full assessed real property of the participant.

The plan has an established reserve to accommodate the County's deductible for catastrophic claims. Local Law 4 of 2015 set the reserve at \$1,750,000. It is the intention of the County's Board to effectuate the new reserve level as of 12/31/2014. This Local Law replaces Local Law 3 of 1998, which set the reserve level at \$3,000,000., which the County found to be excessive based on its utilization.

	<u>Liability Beginning of Year</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Liability Year End</u>
2015	\$3,036,082.00	\$1,171,607.31	(\$1,205,197.44)	\$3,002,491.87
2014	\$3,011,090.00	\$904,864.00	(\$879,872.00)	\$3,036,082.00
2013	\$4,181,742.00	\$290,931.00	(\$1,016,709.00)	\$3,011,090.00

2.)Landfill Post Closure Care Costs-State and Federal laws and regulations require the County to perform certain maintenance and monitoring functions at the two closed County owned landfills for thirty years after closure.

NYSDEC approved the closure certification reports for the two facilities in late 1999 and early 2000. As a result, the post closure monitoring commenced in the year 2000 and will continue until 2029 (30 years total).

The \$114,361.45 reported as landfill closure and post closure care liability at Easton at December 31, 2015 represents the estimated costs of future monitoring for 14 years. These amounts are based on an average of 2000 through 2015 expenditures.

The \$92,475.10 reported as landfill closure care liability for the Fort Ann Landfill at December 31, 2015 represents the estimated costs of future monitoring for 14 years. These amounts are based on an average of 2000 through 2015 expenditures.

In both cases, actual costs may be higher due to inflation, changes in technology, changes in regulations, or an inflation rate different than assumed.

3.)Uninsured Liabilities-As of this date, Washington County has no uninsured contingent liabilities that would significantly affect Washington County. The County is involved in many claims and suits, all of which are defended and indemnified by its insurers and which present no material adverse situations to the County.

Federal Award Programs – At present, there are no outstanding civil rights complaints involving the County with the New York state Division of Human rights and no outstanding complaints with either the Federal Equal Employment Opportunity Commission or Attorney General's Office.

The County is subject to several outstanding lawsuits which allege violations of civil rights which are defended and indemnified by its insurers.

At this time, the County is unaware of any violations of federal grants agreements and/or regulations relating to federally funded programs administered by the County.

4.) County Medicaid Cap

In 2005, New York State passed legislation (Chapter 58 of the Laws of 2005) to cap Medicaid at the 2005 calendar year level and limit the growth rate of county Medicaid costs to 3.5% in 2006, 3.25% in 2007. Future county Medicaid growth rates will be permanently capped at 3% starting in 2008. The 2005 cap started January 1, 2006, with an estimate provided to New York State counties by the State Department of Budget and Department of Health.

Due to the fact that the State capped Medicaid for all county expenses effective 12/31/05. New York State has relieved the county requirement to post Medicaid year-end accrued liabilities associated with various Medicaid expenditures where cash reimbursement has been lagged. There is also an offsetting reduction in accrued revenues receivables, which would typically be paid to counties after year-end.

5.) Summary of Significant Accounting Policies:

The financial statements of Washington County have been prepared in conformity with generally accept accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

Financial Reporting Entity – Washington County, which was established in 1784, is governed by the general laws of the State of New York and various local laws and ordinances. The County Board of Supervisors, which is the legislative body responsible for the overall operation of the County, consists of the Town supervisors representing the seventeen towns within the County. The chairman of the Board of Supervisors also appoints a county administrator and a clerk of the board. The Chairman of the Finance Committee has been appointed as the Budget Officer. The County Treasurer, elected at large to a four-year term, is the chief fiscal officer of the County. The County Clerk, Sheriff, and District Attorney are constitutional officials and are elected in accordance with constitutional provisions.

The County provides the following basic services: general government, education, public safety, social services, recreation, health and nursing services, road maintenance, public improvements, home and community services, general administrative services, and solid waste management services. The County participated in the Job Training Partnership Act Program for Saratoga, Warren and Washington Counties as administered by Saratoga County.

All governmental activities and functions performed for Washington County are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

The financial reporting entity consists of (a) the primary government which is Washington County, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth in GASB Statement 14.

The decision to include a potential component unit in the County's reporting entity is based on several criteria set forth in GASB 14 including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities considered in determining Washington County's reporting entity.

Included in the Reporting Entity -- The Washington County Soil and Water Conversation District is administered by a Board of Directors, of which 40% are members of the Washington County Board of Supervisors. Approximately 60% of the District's revenues are generated by a transfer from the Washington County General Fund. The District is considered a component unit and is discretely presented.

The Washington County Local Development Corporation ("LDC") was incorporated in 1985 under the Not-For-Profit Law of the State of New York. The County Board of Supervisors functions as the board of the LDC. The LDC is considered a component unit of the County and is discretely presented.

During 2000, the County sold its right to receive payments under a Master Settlement Agreement with the tobacco industry to the Tobacco Asset Securitization Corporation (TASC) for a net settlement of \$ 9,700,000. The debt issued by the TASC to securitize these revenues is not considered debt of the County and is secured only by perpetual tobacco settlement payments.

The TASC is considered a component unit (blended presentation) of the county based on the guidance provided in GASB Statement No. 14 (and/or) Technical Bulletin No. 2004-1 and is included as part of the county's financial reporting entity as of December 31, 2004.

Washington Tobacco Asset Securitization Corporation (WTASC) was incorporated in 2000 under the Not-for-Profit Law of the State of New York for the purpose of bonding the value of future receipts due Washington County, New York under the New York State Tobacco Settlement Agreement. WTASC sold bonds on December 7, 2000 and paid over the proceeds net of issuance costs to Washington County and the funds were used to build the county jail. WTASC will pay off the bonds with future settlement payments and any residual amounts received under the settlement agreement. WTASC is a blended component unit of the County and is included with other non-major governmental funds.

Complete financial statements of individual component units can be obtained from their respective administrative offices as follows:

Washington County Soil and Water Conversation District
USDA Service Center
2530 State Route 40
Greenwich, New York 12834

Washington County Local Development Corporation
County Office Complex
383 Upper Broadway
Fort Edward, New York 12828

Washington Tobacco Asset Securitization Corporation
County Office Complex
383 Upper Broadway
Fort Edward, New York 12828

6) 2005 Tobacco Asset Securitization Corporation

In December 2000, Washington Tobacco Asset Securitization Corporation (WTASC) issued \$11,160,000. in serial and term bonds for the purpose of funding the building of a County Jail. These bonds would have been paid off with receipts from the New York Tobacco Settlement Agreement.

On August 25, 2005, WTASC issued \$14,690,000. in bonds to refund the balance of the 2000 Bonds. The WTASC refunded the 2000 Bonds to reduce its interest rate and to obtain \$3,115,260., which will was used to refund bonds issued by Washington County on October 15, 1991 and April 15, 1992.

7) Long Term Debt

As of December 31, 2015 the County had \$10,855,000. outstanding in long and short-term debt as follows:

Part County Debt:

2012 Sewer District BAN	\$6,445,000.
2003 Capital Improvement	\$ 286,118.
2002 Sewer District No. 2 SRF Bonds	\$ 155,000.
2011 SD#2 Pub. Imp. Serial bonds (85,86, 89 & 106)	<u>\$ 687,000.</u>
Total Part County Debt	\$8,128,118.

Countywide Debt:

2012 Capital Improvements BAN	\$ 555,000.
2003 Public Improvement Jail/EMS consoles & Equip.	\$1,430,584.
2003 County Road/Bridge Projects	\$ 418,298.
2011 Public Improvement Colfax Mountain	\$ 138,000.
2011 County Road Fund	<u>\$ 740,000</u>
Total Countywide Debt	\$, 2,726,882.

Total Debt Service as of 12/31/15 \$10,865,000.

The \$10,855,000. in outstanding Countywide and Part County debt issued as of December 31, 2015 represents only 3.14% of the \$346,518,575. debt limit of the County.

Refunding:

In April of 2013, Washington County Refunded the series 2003 serial bonds to take advantage of lower interest rates and pay off the Pleasant Valley Septic system portion of the financing as follows:

Refunding Par Amount	\$2,795,000.
Bond Arbitrage Yield	1.429644%
Escrow Yield	0.070158%
Refunding Bonds Par amount	\$3,060,000.
Average Coupon of Refunded Bonds	4.120929%
Net Present Savings	\$315,292.
Percent of PV Savings	10.303660%
Aggregate Budgetary Savings	\$664,134.56

8)Self-Insurance Fund for Health Insurance – In June of 2006, the County modified its agreement with the County's Health Insurance provider, Blue Shield, to pay claims, only, plus administrative expenses for health insurance benefits for its employees and qualified retirees. The County changed providers to Empire Blue Cross in June of 2009, however the procedure remained the same.

The plan has a stop loss insurance coverage that pays all individual claims over \$100,000. on an annual basis. The County's broker tracks all claims to insure the County receives proper credit from the health insurance provider.

Should the County change providers or plans, the fund will be responsible for all claims incurred during the effective date of the plan.

A health insurance rate is established for the employee's and employer's portion of the monthly premium to provide for the budgeted/projected annual expense for the administrative costs plus claims. The employee's share of the monthly premium is withheld from the employee's first pay of the month and recorded within the County's Trust & Agency Fund. The employer's share of the monthly premiums is recorded as a liability within the fund that the employee's personal service expense/payroll expense is charged.

The administrative costs are invoiced on a monthly basis to the County by the County's health Insurance provider. The monthly invoice is reconciled to the health insurance payroll deductions and withdrawn monthly on a date scheduled by the County's Health insurance carrier from the account previously established for the health insurance administrative costs and claims.

The employer's share of the monthly premiums is also reconciled to the provider's monthly invoice on a biweekly basis at the same time as the employee's share reconciliation. Once reconciled, the employer's and employees' shares of the monthly premium are transferred to the bank account previously established for the health insurance administrative costs and claims. These transactions

are recorded in the Self-insurance Fund for Health Insurance, accordingly.

Claim disbursements to the provider are processed at least bi-monthly to maintain the escrow account held at JP Morgan Chase Bank for the benefit of Empire Blue Cross at a balance of \$210,000.00. The ACH transfers to Blue Cross are journalized as they occur within the Self-insurance for Health Insurance Fund.

Per the NYS Comptroller's accounting bulletin of May 2006, "the Medicare Prescription Drug, Improvement and Modernization Act of 2003 established prescription drug coverage for Medicare-eligible beneficiaries under Medicare Part D. Provisions of Medicare Part D address employers who provided prescription drug benefits to retirees. If an employer provides to its Medicare-eligible retirees prescription drug benefits that are at least actuarially equivalent to those that otherwise would be provided by Medicare, the Federal government will make subsidy assistance payments either directly to or on behalf of the employer. It is expected that these Federal subsidy payments will equal 28 percent of allowable retiree costs (about \$600. per participant) for each Part D eligible retiree enrolled in the employer's prescription drug plan and not enrolled in Part D. The provisions of Medicare Part D became effective January 1, 2006.

The federal subsidy offered under this program is intended to provide a financial incentive or assistance to employers to continue providing prescription drug benefits to its Medicare-eligible retirees, thereby relieving the Medicare program of coverage responsibility. Generally, federal subsidy payments will be made directly to the local government employer although there may be situations when payments are made to the prescription drug plan provider on behalf of the local government employer. For the purposes of the Medicare Part D program, *Federal subsidies or "reimbursements" to or on behalf of the employer are not considered Federal Aid.*

Effective June 1, 2008, Washington County converted all Health insurance coverage for retirees over age 65 to the Blue Cross Medicare Advantage Program and as a result was no longer eligible for the Medicare part D subsidy.

The Supplemental section of this report contains a recapitulation of Employee and Retiree benefits. The \$8,212,872. Variance in the reported numbers is due to the fact that the MS (Self Insurance-Health Insurance) Fund is a duplication of health insurance expenses as these expenses are recorded in the operating funds under code 9060.8 and again in the MS fund in the 9060.8 expense account

Pension Payments

Substantially all employees of the County are members of the New York State and Local Employees' Retirement System ("ERS") or the New York State and Local Police and Fire Retirement System ("PFRS"; and together with ERS, the "Retirement Systems). The Retirement Systems are cost-sharing multiple public employee retirement systems. The obligation of employers and employees to contribute and the benefits to employees are governed by the New York State Retirement System and Social Security Law (the "Retirement System Law"). The Retirement Systems offer a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability benefits and optional methods of benefit payments. All benefits generally vest after ten years of credited service. The Retirement System Law generally provides that all participating employers in each retirement system are jointly and severally liable for any unfunded amounts. Such amounts are collected through annual billings to all participating employers. Generally, all employees, except certain part-time employees, participate in the Retirement Systems. The Retirement Systems are non-contributory with respect to members hired prior to July 27, 1976. All members hired on or after July 27, 1976, with less than 10 years of service, must contribute 3% of gross annual salary toward the cost of retirement programs.

The County's contributions to ERS since 2000 are as follows:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2000	55,860	2001	313,400
2002	285,723	2003	1,195,906
2004	3,009,109	2005	3,061,022
2006	2,583,708	2007	2,654,976
2008	2,473,169	2009	2,287,345.
2010	3,419,992.	2011	4,306,747.
2012	5,191,934.	2013	5,776,706.
2014	5,426,742.	2015	3,069,714.

Pursuant to Chapter 62 of the Laws of 1989 (the "1989 Legislation"), the County's liability to the Retirement Systems is accounted for according to generally accepted accounting principles. Bills are sent November 15 each year for payment December 15. The December 15 payment covers the 12 month period from the previous April 1st through the payment date to the following March 31. Under previous legislation, the County's payment period covering the payment date was due June 30 and represented liabilities incurred through March 31 of the previous year. As a result of the 1989 Legislation, the County was allowed to amortize contributions for State fiscal years ending March 31, 1988 and March 31, 1989 over a seventeen-year period at a rate of 8.75%. The first annual installment was paid on December 15, 1989 and the last installment was due in 2006. In addition to the change in billing procedures, the 1989 legislation authorized, on an option basis, the pre-payment on December 15 in any year of the amount, which would otherwise remain to be amortized.

Pursuant to various laws enacted between 1991 and 2002, the State Legislature authorized local governments to make available certain early retirement incentive programs to its employees. The County currently does not have any early retirement incentives outstanding.

Historically there has been a mandate in the State requiring full (100%) funding of the annual actuarially required local governmental contribution out of current budgetary appropriations. With the strong performance of the Retirement Systems in the 1990s, the locally required annual contribution declined to zero. However, with the subsequent decline in the equity markets, the pension systems became underfunded. As a result, required contributions increased substantially to 15% to 20% of payroll for the ERS and the PFRS, respectively. Wide swings in the contribution rate resulted in budgetary planning problems for many participating local governments.

Chapter 49 of the Laws of 2003 amended the Retirement and Social Security Law and the Local Finance Law. The amendments empowered the State Comptroller to implement a comprehensive structural reform program for the ERS and PFRS. The reform program established a minimum contribution for any local governmental employer equal to 4.5% of pensionable salaries for bills which were due December 15, 2003 and for all fiscal years thereafter, as a minimum annual contribution where the actual rate would otherwise be 4.5% or less due to the investment performance of the fund. In addition, the reform program instituted a billing system to match the budget cycle of municipalities and school districts that advises such employers over one year in advance concerning the actual pension contribution rates for the next annual billing cycle. Under the previous method, the requisite ERS and PFRS contributions for a fiscal year could not be determined until after the local budget adoption process was complete. Under the new system, a contribution for a given fiscal year will be based on the valuation of the pension fund on the prior April 1 of the calendar year preceding the contribution due date instead of the following April 1 in the year of contribution, so that the exact amount may now be included in a budget.

On July 30, 2004, Governor Pataki signed into law Chapter 260 of the Laws of 2004 ("Chapter 260"). Chapter 260 contains three components which alter the way municipalities and school districts contribute to the state pension system: (1) revision of the payment due date, (2) extension of the period of time for pension debt amortization, and (3) authorization to establish a pension reserve fund. Prior to the effective date of the provisions of Chapter 260, the annual retirement bill sent to municipalities and school districts from the State has reflected pension payments due between April 1 and March 31, consistent with the State's fiscal year.

Chapter 260 provides for the following changes:

- **Contribution Payment Date Change:** The law changes the date on which local pension contributions are due to the State. The annual required contribution is due Feb. 1 annually instead of Dec. 15. As a result, there was no payment due from the County in calendar year 2004. This adjustment provided a significant one-time benefit for fiscal 2004 and allowed certain municipalities to use 2004 resources otherwise meant for pension expenditures for other budgeting purposes or to add to fund balance.
- **Pension Cost Amortization-Extension of Payout Period:** The law also extends the ability of municipalities to amortize a portion of the current year pension cost over a period of 10 years, extending the term from five years as authorized under the 2003 legislation. Municipalities can amortize, either directly through the State retirement system at a fixed interest rate annually determined by the State Comptroller or through the capital markets, pension payments in excess of 7% of eligible payroll in 2005, 9.5% in 2006, and 10.5% in 2007. Financing through the capital markets may be done with the issuance of obligations that are federally taxable.
- **Pension Contributions Reserve Fund:** The law creates special authorization to create a new category of reserve fund under the General Municipal Law. Municipalities and school districts may now establish a retirement contribution reserve fund that can be funded from other available current government resources.

In September 2006, the State Comptroller announced that the amortization rate for 2007 is 5% for those employers choosing to amortize through ERS, any portion of the 2007 bill in excess of 10.5% of payroll. The first installment was due with the February 2008 payment.

While the County is aware of the potential negative impact on its budget and will take the appropriate steps to budget accordingly for future payments, there can be no assurance that its financial position will not be negatively impacted.

The investment of monies and assumptions underlying same, of the Retirement Systems covering the County's employees is not subject to the direction of the County. Thus, it is not possible to predict, control or prepare for future unfunded accrued actuarial liabilities of the Retirement Systems ("UAALS"). UAALS are the difference between total actuarially accrued liabilities and actuarially calculated assets available for the payment of such benefits. UAALS are based on assumptions as to retirement age, mortality, projected salary increases attributed to inflation, across-the-board and merit raises, increases in retirement benefits, cost-of-living adjustments, valuation of current assets, investment returns and other matters. Such UAALS could be substantial in the future, requiring significantly increased contributions from the County which could affect other budgetary matters. Concerned investors should contact the Retirement Systems administrative staff for further information on the latest actuarial valuations of the Retirement Systems.

All full time County employees must join the New York State Employees' Retirement System. Any employee who works part time, per diem or on a temporary basis has the option of joining the retirement system. An employee who works part time, per diem or on a temporary basis who does not wish to join the retirement system must execute a waiver stating that he or she is aware of the availability of those benefits and chooses to decline enrollment. The New York State Retirement System has four types of memberships.

Tier 1 employees joined the system prior to July 1, 1973. Tier 1 employees are not required to contribute to the retirement system but may do so if they wish to increase their future benefit. Tier 1 employees are eligible to retire at age 55 with full benefits.

Tier 2 employees joined after July 1, 1973, and prior to July 27, 1976. Tier 2 employees are not required to contribute to the retirement system. Tier 2 employees are eligible to retire between the ages of 55 and 62 with reduced benefits and are eligible to retire with full benefits at age 62 or 30 years service.

Tier 3 employees joined after July 27, 1976 and prior to September 1, 1983 (and are required to pay a 3% wage deduction to the New York State Retirement System.) Tier 3 employees are eligible for retirement at age 62 or between the ages of 55 and 62 with reduced benefits. An employee can become vested into the retirement system with as little as five (5) years service within the retirement system. Effective 10/01/00 the 3% employee contribution is eliminated upon attainment of 10 years of service by the employee.

Tier 4 employees joined on or after September 1, 1983, (and are required to pay a 3% wage deduction.) Effective 10/01/00 the 3% employee contribution is eliminated upon attainment of 10 years of service by the employee.

Tier 5 employees joined on or after January 1, 2010 are required to pay 3% wage deduction. NOTE: If a Tier 3, 4 or 5 employee leaves public employment and is neither vested nor eligible for any benefit, the employee may withdraw his or her accumulated contributions (with interest set by the retirement system) and thus terminate his or her membership in the retirement system.

Tier 6 From April 1, 2012 through March 31, 2013, Tier 6 members contributed 3 percent of their gross salary toward their retirement benefits, except for Uniformed Court Officers or Peace Officers employed by the Unified Court System, who contributed 4 percent. Beginning April 1, 2013, the contribution rate is based on your annual wage. Future salary changes may affect your contribution rate.

Wages	Contribution Rate
\$45,000 or less	3%
\$45,000.01 to \$55,000	3.5%
\$55,000.01 to \$75,000	4.5%
\$75,000.01 to \$100,000	5.75%
More than \$100,000	6%

ERS Tiers

- 1 Before July 1, 1973
- 2 July 1, 1973 – July 26, 1976
- 3 July 27, 1976 – August 31, 1983
- 4 September 1, 1983 – December 31, 2009
- 5 January 1, 2010 – March 31, 2012
- 6 April 1, 2012 - Present

Post-Employment Health Care Benefits – GASB 45

From an accrual accounting perspective, the cost of postemployment healthcare benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In prospectively adopting the requirements of GASB Statement No. 45 during the 2008 fiscal year, the County recognized the cost of postemployment healthcare in the year when the employee services were received, reported the accumulated liability from prior years, and provided information useful in assessing demands on the County's future cash flows. Recognition of the liability accumulated from prior years is recognized in a thirty year amortization schedule, commencing with the 2008 liability.

Washington County administers the Washington County retiree medical plan as a single-employer defined benefit Other Post Employment Benefit Plan. The plan provides for continuation of medical insurance benefits for certain retirees and their spouses and can be amended by action of the County subject to applicable collective bargaining and employment agreements. The plan does not issue a stand-alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the plan.

The obligation of the plan members and other entities are established by action of the County pursuant to applicable collective bargaining and employment agreements. The required contribution rates of the County and the members vary depending on the applicable agreement. The County currently contributes enough money to the plan to satisfy current obligations on a pay-as-you-go basis.

The Accrual basis of accounting is used. The fair market value of assets is determined by the market value of assets paid by a willing buyer to a willing seller.

The schedule of funding progress presents multiyear trend information that is useful in determining whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability. The projections of benefits are based on types of benefits provided under the substantive plan at the time of the valuation date and on the pattern of cost-sharing between the County and the plan members. In addition, the projections do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost-sharing between the County and plan members in the future.

GASB 45 encourages earlier adoption, however, implementation is required by the following dates, based on the size of government measured by annual revenue:

Annual Revenue	Effective for Fiscal Year Beginning After:
Greater than \$100 million	December 15, 2006
Between \$10 million and \$100 million	December 15, 2007
Less than \$10 million	December 15, 2008

GASB 45 requires municipalities and School Districts to account for OPEB liabilities much like they already account for pension liabilities, generally adopting the actuarial methodologies used for pensions, with adjustments for the different characteristics of OPEB and the fact that most municipalities and School Districts have not set aside any funds against this liability. Unlike GASB 27, which covers accounting for pensions, GASB 45 requires a phase-in of prior liabilities.

Under GASB 45, based on actuarial valuation, an annual required contribution ("ARC") is determined for each municipality or School District. The ARC is the sum of (a) the normal cost for the year (the present value of future benefits being earned by current employees) plus (b) amortization of the unfunded accrued liability (benefits already earned by current and former employees but not yet provided for), using an amortization period of not more than 30 years. If a municipality or County contributes an amount less than the ARC, a net OPEB obligation will result, which is required to be recorded as a liability on its financial statements.

GASB 45 does not require that the liability actually be funded, only that the municipality or County account for its unfunded accrued liability and compliance in meeting its ARC. Based on the schedule for the implementation for GASB Statement 45, the County qualifies under Phase 2 and therefore, has a compliance date for periods beginning after December 15, 2007. The County began compliance with the December 31, 2008 Financial Statements.

Actuarial Valuation will be required every 2 years for OPEB plans with more than 200 members, every 3 years if there are less than 200 members.

The Annual OPEB and Net OPEB Obligations reflected in the Supplemental section of this report reflect the valuations for the County and the County's nursing home, which was sold 01/31/2014. The nursing home's liability was formerly reflected in the Enterprise fund financial statements.

Accounting and Financial Reporting for Intangible Assets – GASB51

GASB 51 requires governments to account for intangible assets which include easements, water rights, timber rights, patents, trademarks and computer software. All intangible assets not specifically excluded by GASB 51's scope must be classified as capital assets. The requirements of GASB 51 are effective for financial statements for periods beginning after June 15, 2009. Retroactive reporting of intangible assets by phase 3 governments is encouraged but not required.

Sale/Divestiture of Assets:

Home Care Services (Certified Home Health, Long Term home Health & Hospice):

The County entered into an asset purchase agreement with I. Woener, Inc d/b/a HCR for the County's Certified Home Health Care and Long Term Home Health. HCR and the County also entered into a management agreement in which HCR would take over the services under a management contract until the time of the sale of the asset. The sale closed on January 1, 2014.

The Hospice services transitioned on October 3, 2013 and are now operated by the agencies of High Peaks and Community Hospice in a partnership.

County Run Nursing Home/Adult Day Care Facility:

The County entered into an asset purchase agreement with the Centers for Specialty Care. The transfer to the new entity, (Washington Center) Centers for Specialty Care was completed on January 31, 2014. The operations ceased as of that date, however, a transition team of 4 employees was retained by the County in 2014, one of which was retained through the end of the first quarter of 2015 to finalize reporting, audits, and misc and prior period billings. As of 1/1/15, any residual assets, liabilities and fund equity was transferred into the General Fund, a portion of which, Intergovernmental Transfer monies was restricted to be utilized solely for the purpose of Enterprise Fund Legacy Costs consisting mostly of retirees health insurance.

County Transfer and Recycling Centers:

The County has entered into a lease purchase agreement with Earth Waste & Metals for the County run transfer stations in the towns of Kingsbury, Granville, Greenwich, Whitehall and Jackson. Under the agreement, the company will have five (5) years to lease the facility with a purchase of the assets to occur within the term of the lease. Earth Waste & Metals took over the facilities in April of 2013. As of 12/31/2015, the process of surveying the properties and obtaining various Planning Board approvals was completed, which disclosed certain items that will be resolved in 2016 at which time the lessor is expected to exercise his purchase option.

WASHINGTON COUNTY, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2015

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Total Expenditures by Federal Agency	Total Expenditures by Federal Agency
<u>U.S. Department of Labor</u>			
E.O.C./Employment and training Program:			
WIA Adult Program	17.258	\$150,494.28	
WIA Dislocated Workers	17.260	\$238,343.91	
WIA Youth Activities	17.259	\$125,203.83	
Trade Adjustment Assistance	17.245	\$379,368.07	
Workforce Innovation Fund	17.283	\$68,414.42	
			\$961,824.51
<u>U.S. Federal Emergency Management Agency:</u>			
U.S. Department of Homeland Security			
Passed Through NYS Office of Homeland Security			
Law Enforcement Terrorist Prevention Program	97.067	\$101,821.49	
Federal Disaster Assistance	97.039	(\$8,839.55)	
			\$92,981.94
<u>U.S. Department of Justice:</u>			
Drug Enforcement Administration	16.580	\$11,512.19	
			\$11,512.19
<u>U.S. Department of Agriculture</u>			
Passed Through State Department of Health:			
Supplemental Food W.I.C.	10.557	\$441,815.00	
Passed Through State Office of Temporary and Disability Assistance:			
Special Supplemental Nutrition for WIC	10.557	\$1,071,095.00	
Supplemental Nutrition Assistance Program	10.561	\$620,148.00	
			\$1,061,963.00
<u>U.S. Federal Highway Administration</u>			
Passed through NYS Department of Transportation:			
Highway Construction Program	20.205	\$173,300.03	
			\$173,300.03
<u>Department of Transportation:</u>			
National Traffic Safety Board Administration			
Passed through NYS Traffic Safety Board			
DWI Crackdown Grant	20.600	\$7,720.64	
Child Passenger Safety Seat Grant	20.602	\$10,918.56	
			\$18,639.20
<u>U.S. Department of Education</u>			
Passed through State Board of elections			
Help America Vote Act Grant	90.401	\$8,114.43	
			\$8,114.43
<u>U.S. Department of Health and Human Services</u>			

Passed Through Health Research Inc.:		
Bio-terrorism Grant	93.069	\$43,721.87
Passed Through State Department of Health:		
Medical Assistance Program	93.778	\$775,450.00
Early Intervention Administration	84.181	\$24,052.64
Immunization Grants	93.268	\$28,199.70
Passed Through State Office of Children & Family Services:		
Child Care, Title IV-E	93.596	\$936,238.00
Passed Through Office of Temporary and Disability Assistance:		
Foster Care	93.658	\$504,259.00
Adoption Assitance	93.659	\$15,282.00
Child Support Enforcement title IV-D	93.563	\$242,394.00
Assistance payments / maintenance (TANF)	93.558	\$4,371,771.00
Low Income Home Energy Assistance	93.568	\$208,686.09
Safety Net	93.558	\$58,896.00
Passed Through State Office of the Aging:		
Special Programs for the Aging, Title III-C	93.045	\$116,370.00
Special Programs for the Aging, Title III-B	93.044	\$59,956.59
Special Programs for the Aging, Title III-D	93.043	\$3,600.00
Title III-E	93.052	\$23,728.22
Weatherization Referral and Packaging (W.R.A.P.)	93.568	\$0.00
Nutrition Services Incentive Program	93.053	\$54,116.06
HIICAP	93.779	\$54,721.84
M.I.P.P.A.	93.518	\$13,942.86
Passed through State Office of Alcoholism & Substance Abuse Services		
Block grants for prevention & treatment of substance abuse	93.959	\$235,642.00
Medicaid Salary Sharing	93.778	\$12,026.00
Passed Through State Office of Mental Health:		
Medicaid Salary Sharing	93.778	\$25,314.00
Passed through Hudson Headwaters Health Network		
TANF Summer youth Employment	93.558	\$76,057.00
		\$7,884,424.87
<u>Environmental Protection Agency - Office of Air & Radiation</u>		
Passed Through New York State Department of Health		
Radon Grant	66.032	\$2,310.73
		\$2,310.73
		\$10,215,070.90

