

FINANCE COMMITTEE MEETING MINUTES  
FEBRUARY 13, 2020

FINANCE COMMITTEE MEMBERS PRESENT: Shaw, O'Brien, Fedler, Skellie, Hogan, Clary, Rozell, Losaw, Ward

FINANCE COMMITTEE MEMBERS ABSENT: Campbell, Hicks

SUPERVISORS: Hall, Henke, Griffith

Debra Prehoda, Clerk of the Board

Roger Wickes, County Attorney

Melissa Fitch, Personnel Director

Leslie Allen, Commissioner BOE

Deb Donohue, Supt. DPW

Al Nolette, County Treasurer

Chris DeBolt, County Administrator

Laura Chadwick, Real Property Director

Matt Jones, Supt. Buildings and Grounds

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

1. Call to Order

2. Accept Minutes – January 9, 2020

3. Union Negotiations Update – Larry Paltrowitz, Esq.

4. Department Requests/Reports:

A. Real Property

1) Correction of errors

2) Accept RFP for services for Six Town Reval/Budget Amendment

3) Full value tax rates

4) Review local option exemptions – aged, disabled w/limited incomes & vets

5) PILOT (Payment in Lieu of Taxes) - Whitehall

B. Treasurer

1) Monthly Reports

2) Fund Balance/Contingency Discussion

3) Procurement Policy Waiver – Indirect Cost Allocation Services

B. County Administrator

1) Capital Plan Update & Close Capital Projects

2) BAN (Bond Anticipation Note) Discussion

3) Budget Amendments

a. Capital Project 125 – Transfer 2019 Interest, BOCES Generator Purchase, Burgoyne Roof Engineering, Board of Elections Copier

b. Sewer District – postage, contracted services, consultant & carry forward unspent grant funds

c. Tourism Budget – Recognize I Love NY Funds

d. DPW – Transfer funds small tools equipment to contractual, recognize revenue insurance check Road Machinery

e. DSS – purchase three cars & Notification of rate reconciliation OCFS Custody Case

f. Public Health – carry forward unspent grant funds & EI and Preschool Special Ed program shortfalls

g. Mental Health – Court Ordered Forensic Psychiatric expenses

h. Sheriff – Retirement bill – Home Rule legislation

i. Coroner Fees – Refrigeration Unit & Removal to and from GF Hospital

j. Unallocable Insurance – cybersecurity insurance premium shortfall

k. Code Enforcement – cell phone discussion

l. Public Safety – carry forward unspent EMPG grant funds – Emergency Management Performance Grant

4) Grants – Alternative Sentencing – Community of Practice funding from NYS DCJS \$10,000, NYS 2020 Census Grant & Partner with LEAP

5) Consider Resolutions to Adopt Introductory Local Law B – SD#2 Rates & C – Mortgage Tax

6) Executive Budget Impact Summary/Consider resolution in opposition to Governor's budget proposal

6. Other Business

7. Adjournment

Chairman Shaw called the meeting to order at 9:33 A.M.

A motion to accept the minutes of the January 9, 2020 meeting was moved by Mr. Hogan, seconded by Mr. O'Brien and adopted.

EXECUTIVE SESSION – Union Negotiations Update – Larry Paltrowitz, Esq. - A motion to enter an executive session to discuss collective bargaining under the Taylor Act (PBA contract) was moved by Mr. O'Brien, seconded by Mr. Ward and adopted. A motion to return to regular session was moved by Mr. O'Brien, seconded by Mr. Losaw and adopted. No action taken in executive session.

#### DEPARTMENT REQUESTS/REPORTS:

REAL PROPERTY – Laura Chadwick, Director, addressed the following items with the committee:

- Correction of Errors – Monthly report attached. Corrections more than \$1500 have to come to the committee and Board for approval. A motion to correct tax roll in the Town of Fort Edward for parcel #163.17-2-6 under the name of Daniel & Delores Burch due to a clerical error – improper school relevy, school returned the school tax to the County as unpaid, in the corrected amount of \$1,087.20 replacing the original bill in the amount of \$2,873.06 was moved by Mr. Skellie, seconded by Mrs. Clary and adopted.
- Accept RFP for services for six town reval/budget amendment – A motion to award RFP for six towns revals to GAR was moved by Mrs. Fedler, seconded by Mrs. Clary and adopted. Budget amendment next month to recognize grant money.
- Full value tax rates – handout attached.
- Review local option exemptions – Aged, Disabled w/limited incomes & vets – Every two years the committee reviews the local option exemptions. Handouts attached. No interest in any changes. Supervisors can contact her regarding changes at the town level.
- PILOT (Payment in Lieu of Taxes) – Whitehall has a couple solar projects: Greenmount started in 2017 and RFS Holdings started in 2016 and both started prior to County opting out of the exemption. Both of these properties are exempt and are looking for a PILOT (payment in lieu of taxes agreement). On the various projects within the parcels they are looking at paying about \$11,500 to \$12,000 each through the PILOT broken down between the town, County and school and if they were fully taxable would be paying about \$60,000 per year. Special Districts will get their funding. Reviewed the distribution language in the PILOT payment. Discussion ensued. Mr. Shaw stated the town of Easton has several solar projects pending. A motion to approve moving forward with payment in lieu of taxes for Whitehall solar projects contingent upon agreement by the other parties was moved by Mr. Rozell, seconded by Mr. O'Brien and adopted.
- Jointly Warren and Washington Counties annually hold a Board of Assessment and Review training at SUNY Adirondack at no charge for the use of the space but this year they are being charged \$250 for the four hour training and more if they go over that time limit. She does not feel it is right. Mr. O'Brien stated we are a sponsor county that provides funding and should be exempt from this charge. The training is in April. Chairman Hall stated this will be addressed.
- The Nature Conservancy is turning acreage over to the State. Mr. Rozell stated there are Senate and Assembly bills relating to birding/bird lands in the towns of Argyle, Fort Edward and Kingsbury and he would like Whitehall added to the list. An amendment to add Whitehall should come from the town.

COUNTY TREASURER – Al Nolette, County Treasurer, addressed the following items, handout attached:

- Monthly Reports – 2019 Sales tax totals \$1,736,192.56; increase of \$80,046.76 over prior year to date. Also included handouts on sales tax data, cash balances and budget by function reports.
- Fund Balance/Contingency Discussion – This agenda item initiated from discussions at the Board meeting on using fund balance for the DSS youth in custody at a state facility. Currently, past philosophy of the Finance Committee has been when something unforeseen happens we tend to

go to fund balance to appropriate funds for that event unforeseen during the budget process. A recent possible shift in philosophy is wait and see if needed at the end of year if you need to appropriate more fund balance because typically \$2M of fund balance is appropriated but not used or do you use up the funds in the contingency account. Mr. Losaw stated there is more incentive for savings in the wait and see approach. Chairman Hall mentioned the draft fund balance policy and the County Administrator stated there was not traction by the Board to move forward with this policy. The Treasurer would like to see this policy come back to the committee for consideration prior to July. Chairman Shaw stated the draft fund balance policy will be brought back to a future Finance Committee meeting for consideration.

- Procurement Policy Waiver – Indirect Cost Allocation Services – A motion to grant waiver from Procurement Policy for 2019 indirect cost allocation services/report done by a CPA, specialized auditing, was moved by Mr. Hogan, seconded by Mrs. Fedler and adopted. Next month he might bring forward a request for a waiver for 2020 if there are not three vendors who perform these services.

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

- 5 YEAR CAPITAL PLAN Update & Close Capital Projects – handouts attached. 2020 Capital Plan Overview - The 5-Year funding shortfall is \$(2,323,353) and total 5-Year borrowing amount is \$13,500,000. 2020 Capital Plan Overview – Estimated available 2020 balance \$1,602,647 and planned 2020 project totals \$1,589,000. Unfunded is the replacement of the Burgoyne Ave. roof estimated at \$1,000,000. 2020 Capital Project Detail – detailed list of all the projects scheduled for 2020. The idea with the complex master plan is to have one overarching coherent comprehensive plan of what is happening, when and why. Previously the Board was not interested in a complex master plan but several Supervisors expressed interest in a planning process before going down some of the bigger projects in the future. The projects listed for 2020 should continue not be cut back because of the complex master plan. The complex master plan is for the bigger projects in the future; highway barn and before we demolish buildings. The Superintendent of Buildings and Grounds supports the idea of a master plan because it gives him guidance as to what path he is following. Capital projects for 2021 – 2024 detailed in handouts. Also 5-year capital projects detailed by department: DPW, Building and Grounds and Information Technology. They were able to make IT capital projects about \$150,000 per year and these expenses would be better in the operating budget.
- BOND ANTICIPATION NOTE Discussion – The Treasurer stated depending on actions taken today, one to three bonding resolutions will be presented at the February Board meeting: Sewer District repair and replacement at the Industrial Park \$1M, asked to consider borrowing \$1M for County Road Machinery purchases due to cash flow and potential ask for Capital Plan funding/investment - \$1M for Burgoyne Avenue roof project. Last year, the County borrowed \$5M for road projects cash flow. DPW needs \$3M this year. Treasurer wanted to keep borrowing flat but with \$3M additional needed in DPW making that not possible. The BAN can be renewed five times before considering going long term. Considered bond anticipation notes for three new needs.
  - A motion to move Sewer District BAN was moved by Mr. Skellie, seconded by Mrs. Fedler and adopted. (Sewer District expense)
  - A motion to move \$1M County Road Machinery BAN for machinery was moved by Mr. Skellie, seconded by Mrs. Fedler and adopted.
  - A motion to move \$1M Capital Plan BAN for new roof for Burgoyne Avenue was moved by Mrs. Clary and seconded by Mrs. Fedler. Discussion. This would leave \$1600 in the 2020 capital project if all the projects are done this year. There is no engineering money in the

2020 Capital Plan for the 2021 projects. Mr. Henke stated there are always emergency items with the building and a little extra money would be good insurance. A motion to amend \$1M Capital Plan BAN for new roof to \$1.5M was moved by Mrs. Clary and seconded by Mrs. Fedler. Discussion. This additional funding would allow for engineering money for future projects. The motion to amend \$1M Capital Plan BAN for new roof for Burgoyne Avenue to \$1.5M was moved by Mrs. Clary, seconded by Mrs. Fedler and adopted. The Treasurer stated the bonding will be generic for capital improvements. The motion to move \$1M Capital Plan BAN for new roof for Burgoyne Avenue was adopted as amended. The Treasurer stated three bonding resolutions will be presented at the Board meeting next Friday. More discussions going forward on the Capital Plan and talk about it at the next Government Operations and Finance committee meetings and then if the Board wants in the next few months consider formally adopting the Capital Plan.

- BUDGET AMENDMENTS: Detailed on attached handout.
  - Motion to amend budget for transfer to Capital Project No. 75 – Clinton Street Over CP Rail and close project after the additional contribution is made in the amount of \$71,716 was moved by Mr. O'Brien, seconded by Mr. Hogan and Mrs. Fedler and adopted.
  - Motion to amend budget for transfer to Capital Project No. 74 – Saunders & Division Streets Over CP Rail and close project after the additional contribution is made in the amount of \$161 was moved by Mr. O'Brien, seconded by Mr. Hogan and adopted.
  - Motion to close Capital Project No. 93 – CR16 Bridge over Halfway Brook and amend General Fund 2020 budget increasing Interfund revenues and Contingency in the amount of \$10,218 was moved by Mr. O'Brien, seconded by Mr. Hogan and adopted.
  - Motion to close Capital Project No. 72 – CR12 Bridge Over the Mettawee and amend General Fund 2020 budget increasing Interfund revenues and Contingency in the amount of \$170,807 was moved by O'Brien, seconded by Mrs. Fedler and adopted.
  - Motion to close Capital Project No. 71 – CR61 Tackle Box Bridge and amend General Fund 2020 budget increasing Interfund revenues and Contingency in the amount of \$7,249 was moved by Mrs. Fedler, seconded by Mr. O'Brien and adopted.
  - Motion to close Capital Project No. 101 – Help America Vote Act (HAVA) Grant and amend General Fund 2020 budget increasing Interfund revenues and Contingency in the amount of \$2,229 was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.
  - Motion to amend Capital Project 125 to recognize realized 2019 General Fund interest increasing Interfund revenue and Contingency in the amount of \$310,630 was moved by Mr. O'Brien, seconded by Mr. Hogan and adopted. Clerical correction – resolved should indicated 2019 budget year.
  - Motion to amend Capital Project 125 to recognize funds from closed Capital Projects increasing Capital Project 125 Contingency account in the amount of \$118,626 was moved by Mr. O'Brien, seconded by Mr. Rozell and adopted.
  - Motion to amend Capital Project 125 to re-appropriate unspent project funds in the amount of \$44,317 to Burgoyne Avenue purchase \$318 and Capital Project 125 Contingency in the amount of \$43,999 was moved by Mr. Rozell, seconded by Mr. Ward and adopted.
  - Motion to amend Capital Project 125 to recognize 2020 General Fund contribution in the amount of \$66,412 into the Capital Project 125 Contingency fund was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.
  - Motion to close General Fund Reserve for tax litigation and amend Capital Project 125 budget increasing Contingency account in the amount of \$300,000 was moved by Mrs. Fedler, seconded by Mr. O'Brien and adopted.
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- Motion to amend Capital Project 125 budget for purchase of BOCES Generator at Burgoyne Avenue campus and additional costs associated with installing new panel boxes and wiring to expand the generator's coverage to the entire building decreasing Contingency and increasing Burgoyne Ave. generator purchase in the amount of \$55,000 was moved by Mr. O'Brien, seconded by Messrs. Hogan and Ward and adopted.
- Motion to amend Capital Project 125 budget for engineering of roof replacement for Burgoyne Avenue Campus building and hazardous material testing decreasing Contingency Account \$65,000 and increasing appropriation – Burgoyne Ave. roof engineering in the amount of \$65,000 was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.
- Motion to amend Capital Project 125 budget for Cradlepoint routers replacement project decreasing Contingency and increasing appropriation Cradlepoint replacement in the amount of \$55,000 was moved by Mr. O'Brien, seconded by Mrs. Clary and Mr. Losaw and adopted.
- Motion to amend Capital Project 125 budget for Phase II of access control project for Burgoyne Avenue campus upon the planned departure of BOCES from the remainder of the building in June of 2020 decreasing Contingency and increasing appropriation Access Control – Burgoyne Ave Phase II in the amount of \$50,000 was moved by Mr. O'Brien, seconded by Mrs. Clary and adopted.
- Motion to amend Capital Project 125 budget to upgrade antiquated Fire Monitoring System in Main Complex increasing appropriation – Fire System replacement – Main Campus and decrease Contingency in the amount of \$100,000 was moved by Mr. O'Brien, seconded by Mr. Ward and adopted.
- Motion to amend Capital Project 125 budget for upgrade to antiquated and problematic DPW Fuel System decreasing Contingency \$150,000 and increasing DPW Fuel System Upgrades \$150,000 was moved by Mr. O'Brien and seconded by Mr. Skellie. Discussion. Mentioned that the County was getting out of the gas business and have already moved in that direction with the gas at the Main Complex and Cambridge barn. The County Administrator stated we cannot get out of the diesel business and that still needs to be addressed. Recommends approving this resolution and discuss further at the Public Works committee. The motion to amend Capital Project 125 budget for upgrade to antiquated and problematic DPW Fuel System decreasing Contingency \$150,000 and increasing DPW Fuel System Upgrades \$150,000 was moved by Mr. O'Brien, seconded by Mr. Skellie and adopted.
- Motion to amend 2020 Board of Elections budget to recognize grant funds and authorize purchase of new copier and trade in of old copier increasing revenue \$33,169 and increasing appropriations BOE – Grants other equipment \$17,000 and contractual \$16,169 was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.
- Motion to amend 2020 Sewer District budget for shortfalls (no funds budgeted for these items in 2020 budget) increasing the postage, contracted services and consultant lines \$25,000 and increase Appropriated fund balance in the amount of \$25,000 was moved by Mr. Skellie seconded by Mrs. Fedler and adopted.
- Motion to amend the 2020 Sewer District No. 2 budget for the CDBG Feeder Street grant project in the Town of Kingsbury and the Village of Hudson Falls increasing appropriation Grants – Other \$134,628 and increase revenue Federal Aid – Block grant \$134,628 was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.
- Motion to amend 2020 budget for I Love NY funding increasing revenue – State Aid for Tourism promotion \$60,044 and increase I Love New York appropriation \$60,044 was moved by Mrs. Fedler, seconded by Mr. Rozell and adopted.
- Motion to amend 2020 Road Machinery and Car Pool budget to reflect changes to fixed asset policy moving funds from the equipment lines into contractual lines in Car Pool \$6500 and

County Road Machinery \$500 was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.

- Motion to amend 2020 Road Machinery budget to recognize Insurance recovery for plow truck damaged in 2019 when it struck a structure adjacent to a roadway while plowing increasing appropriated fund balance and increasing supplies other in the amount of \$10,280 was moved by Mrs. Fedler, seconded by Mr. Skellie and adopted.
- Motion to amend 2020 DSS budget for purchase of three vehicles for DSS fleet increasing DSS vehicles \$70,000, increasing revenue Federal and State aid for a total of \$52,500 and decrease General Fund Contingency \$17,500 was moved by Mrs. Clary, seconded by Mr. O'Brien and adopted.
- Motion to amend 2019 DSS budget to cover expense of child placed in the custody of the New York State Office for Children and Family Services decreasing Foster Care program expenses \$27,146 and increase appropriations State Training \$10,615 and Program expenses \$16,531 was moved by Mr. O'Brien, seconded by Mr. Hogan and adopted.
- Motion to amend 2020 budget – Public Health recognizing unspent funds from Preparedness Grant increasing appropriations grants other \$5,831 and Contingency \$23,233 and increase revenue \$29,064 was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.
- Motion to amend the 2020 budget to recognize the Child Passenger Safety Grant increasing appropriation Article IV Public Health Family \$12,800 and increase revenue Federal Aid for Highway Safety \$12,800 was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.
- Motion to amend 2020 Public Health budget recognizing unspent funds in the Early Intervention Administration Grant increasing various appropriations \$9,419 and increase revenue Federal Aid for Early Invention \$9,419 was moved by Mr. O'Brien, seconded by Mrs. Clary and adopted.
- Motion to amend 2019 budget to recognize Delivery System Reform Incentive Program (DSRIP) funds increasing appropriation Consultant Public Health \$5,342 and increase revenue Federal Aid DSRIP \$5,342 was moved by Mr. Hogan, seconded by Mr. Rozell and adopted.
- Motion to amend 2020 budget to carry over unspent Delivery System Reform Incentive Program (DSRIP) funds increasing appropriation Consultant \$83,296 and increase appropriated fund balance \$83,296 was moved by Mr. O'Brien, seconded by Mr. Ward and adopted.
- Motion to amend 2020 DSS/OFA budget to carry forward unspent DSRIP and Unmet Needs Allocations increasing appropriation Subcontractor OFA \$49,200 and increase appropriated fund balance \$49,200 was moved by Mr. Rozell, seconded by Mrs. Fedler and adopted.
- Motion to amend 2019 budget for mandated court-ordered psychiatric expenses increasing appropriation Psychiatric expense \$51,143 and increase appropriated fund balance \$51,143 was moved by Mr. O'Brien, seconded by Mr. Fedler and adopted.
- Motion to offer the optional twenty-five year retirement plan established pursuant to section 551 of the retirement and Social Security law to Deputy Sheriffs Matthew Ashton and Joshua Whitney pursuant to Chapter 604 of the Laws of 2019 was moved by Mr. O'Brien, seconded by Mr. Ward and adopted.
- Motion to amend 2020 General Fund budget to cover costs of Home Rule Retirement System Legislation (Sheriff Deputies) increasing appropriation State Retirement \$59,100 for purchase of past service credits and increase appropriated fund balance \$59,100 was moved by Mrs. Fedler, seconded by Mr. O'Brien and adopted.
- Motion to set fees for Coroner costs associated with refrigeration unit \$50 per day if morgue at Glens Falls Hospital is full and transports to and from the hospital \$100 each was moved by Mr. Hogan, seconded by Mr. Losaw and adopted.

- Motion to amend 2020 General Fund budget to cover unanticipated increase (62%) in cybersecurity insurance premium increasing the unallocable insurance \$3,500 and decrease Contingency \$3,500 was moved by Mr. O'Brien, seconded by Mr. Rozell and adopted.
- Motion to amend 2020 Public Safety budget to carry forward unspent FY19 Emergency Management Performance grant increasing appropriations grant equipment \$20,584 and contractual \$7,500 and increase revenue State Aid Other Public Safety Grants \$28,084 was moved by Mrs. Fedler, seconded by Mr. Rozell and adopted.
- Motion to amend 2020 budget to accept additional Community of Practice Funding to support the development of strategies and or initiatives designed to address juvenile justice issues deemed locally or regionally significant increasing appropriation grants equipment \$1,000 and contractual \$9,000 and increase revenue State Aid Other Public Safety \$10,000 was moved by Mr. Hogan, seconded by Mrs. Clary and Mr. Rozell and adopted.
- Motion to amend 2020 General Fund budget to carry forward unspent DPW Shared Services Grant for feasibility study outlined in the grant application in 2019 increasing revenue State Aid – Other Government Support \$14,211 and increase appropriation Grants – Contractual \$14,211 was moved by Mr. Hogan, seconded by Mr. O'Brien and adopted.
- Motion to adopt Introductory Local Law B of 2020 correcting rate schedule of charges in Sewer District No. 2 for 2020 and repealing Local Law No. 4 of 2019 was moved by Mr. O'Brien, seconded by Mr. Rozell and adopted.
- Motion to adopt Introductory Local Law C of 2020 imposing a local mortgage recording tax and repeal Local Law No. 1 of 2020 was moved by Mrs. Fedler, seconded by Mr. O'Brien and adopted.
- Motion to present resolution imploring the State of New York to immediately amend bail and discovery reform laws that have endangered the people of New York and reverse decades of bipartisan progress in reducing crime was moved by Mr. O'Brien and seconded by Mr. Hogan. Discussion. Mrs. Clary stated that what we had before was not perfect and some of this stuff that has started is not just because of these changes. Judges need discretion. She thinks there are some serious things with the crime reform law. Go after the items that are totally off the wall. The motion to present resolution imploring the State of New York to immediately amend bail and discovery reform laws that have endangered the people of New York and reverse decades of bipartisan progress in reducing crime was moved by Mr. O'Brien, seconded by Mr. Hogan and adopted on the following roll call vote: AYES (8) Shaw, O'Brien, Fedler, Skellie, Hogan, Rozell, Losaw, Ward, NOES (1) Clary, ABSENT (2) Campbell, Hicks.
- Motion to amend 2019 General Fund budget to cover shortfalls in Preschool and Early Intervention programs due to a significant retroactive rate reconciliation at the end of 2019 to a major provider of these services increasing appropriated fund balance \$343,403 and recognize revenue in the amount of \$468,995 and increase various appropriations \$812,400 was moved by Mrs. Fedler, seconded by Mr. Losaw and adopted.
- Motion to amend 2020 General Fund budget to carryforward funds intended for 2019 purchase of computer monitors for DSS but the vendor did not enter the order into their system until January 2, 2020 increasing appropriation computer equipment in the amount of \$2,562, increasing revenue \$1,921 and decrease Contingency \$641 was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.

The committee took a brief recess and reconvened.

- EXECUTIVE BUDGET IMPACT SUMMARY – Power point presentation by the County Administrator on the impacts of the Executive Budget, slides attached. Also attached, 5-Year Analysis of County Medicaid expenses handout.

OTHER BUSINESS:

Chairman Shaw noted the use of appropriated fund balance is up to \$3.3M and it is only February and should be closely watched.

Pressure Washer for DPW – A motion to authorize the Budget Officer to sign an equipment authorization form for the purchase of a steam generator costing just under \$5,000 to replace a pressure washer that is no longer in working condition was moved by Mr. Hogan, seconded by Mr. O'Brien and adopted.

The meeting adjourned at 1:26 P.M.

*Debra Prehoda, Clerk*  
*Washington County Board of Supervisors*



**WASHINGTON COUNTY  
REAL PROPERTY TAX SERVICES**

WASHINGTON COUNTY MUNICIPAL CENTER  
383 BROADWAY, FORT EDWARD, NEW YORK 12828  
TELEPHONE: (518) 746-2130  
FAX: (518) 746-2132 TDD: (518) 746-2146  
E-mail: Lchadwick@washingtoncountyny.gov

*Laura B. Chadwick, CCD  
Director*

Monthly Report to Finance Committee  
Corrected Tax Bills/Refunds  
February 7, 2020

| <u>Town</u> | <u>Tax Roll<br/>Year</u> | <u>Tax Map<br/>Number</u> | <u>Applicants<br/>Name and<br/>Address</u>                     | <u>Error</u>  | <u>Original<br/>Tax Bill<br/>Amount</u> | <u>Corrected<br/>Bill<br/>Amount</u> |
|-------------|--------------------------|---------------------------|--|---|---|--------------------------------------|
| Easton      | 2020                     | 235.-2-3.5                | Keith Boyce<br>388 State<br>Route 29<br>Greenwich,<br>NY 12834 | Clerical<br>Error Sect.<br>550, par<br>2(c)<br>(incorrect<br>Veterans<br>Exemption) | \$1,828.63                              | \$1,570.57                           |

Resolution No. \_\_\_\_\_  
 Introduced by \_\_\_\_\_

**TITLE: To Correct Tax Roll**

**WHEREAS**, Sections 553, 554, 555, and 556 of the Real Property Tax Law allow for certain corrections of errors be made with regard to the assessment and tax rolls; and

**WHEREAS**, the Director of Real Property Tax Services has investigated the circumstances involving the errors and issued reports on same; and

**WHEREAS**, the list of corrections is summarized as follows:

| <u>Town</u> | <u>Tax<br/>Roll<br/>Year</u> | <u>Tax Map<br/>Number</u> | <u>Applicants<br/>Name and<br/>Address</u>                        | <u>Error</u>   | <u>Original<br/>Tax Bill<br/>Amount</u> | <u>Corrected<br/>Tax Bill<br/>Amount</u> |
|-------------|------------------------------|---------------------------|---|--|---|--|
| Fort Edward | 2020                         | 163.17-2-6                | Daniel & Delores Burch<br>23 Beverly St.<br>Fort Edward, NY 12828 | Clerical Error<br>Sect. 550, par 2(h)<br>( Improper school relevy) | \$ 2,873.06                             | \$ 1,087.20                              |

**RESOLVED**, that the County Treasurer be and he hereby is authorized to issue a corrected tax bill in the amounts set forth above and to charge back against the proper taxing jurisdictions as provided by law.

**Full Value County/Town and Village Tax Rates - Washington County**  
Using 2019 Assessment Roll

| TOWNS                      | School District | 2019 School Tax rate | 2020 County Tax rate   | 2020 Town Tax rate | 2020 Village Tax rate | TOTAL Tax rates | 2019 Equalization rate | 2020 Full Value Tax rate | 2019 Full Value Tax rate |
|----------------------------|-----------------|----------------------|--|--------------------|-----------------------|-----------------|------------------------|--------------------------|--------------------------|
| Argyle (TOV)               | Argyle          | 14.53                | 6.81   | 5.01               |                       | 26.35           | 100.00                 | 26.35                    | 28.99                    |
|                            | Greenwich       | 17.13                | 6.81   | 5.01               |                       | 28.95           | 100.00                 | 28.95                    | 29.71                    |
|                            | Hartford        | 17.62                | 6.81   | 5.01               |                       | 29.44           | 100.00                 | 29.44                    | 30.24                    |
|                            | Hudson Falls    | 12.87                | 6.81   | 5.01               |                       | 24.69           | 100.00                 | 24.69                    | 25.41                    |
| Argyle Village             | Argyle          | 14.53                | 6.81   | 3.26               |                       | 24.60           | 100.00                 | 24.60                    | 29.48                    |
| Cambridge (TOV)            | Cambridge       | 17.12                | 7.28   | 4.42               |                       | 28.82           | 100.00                 | 28.82                    | 28.72                    |
|                            | Greenwich       | 17.13                | 7.28   | 4.42               |                       | 28.83           | 100.00                 | 28.83                    | 28.89                    |
|                            | Hoosick Valley  | 15.92                | 7.28   | 4.42               |                       | 27.62           | 100.00                 | 27.62                    | 28.72                    |
| Cambridge Village *1       | Cambridge       | 17.12                | 7.28   | 2.65               |                       | 27.05           | 100.00                 | 27.05                    | 35.63                    |
| Dresden                    | Putnam          | 15.39                | 15.38  | 6.20               |                       | 36.97           | 42.40                  | 15.68                    | 14.86                    |
|                            | Whitehall       | 24.39                | 15.38  | 6.20               |                       | 45.97           | 42.40                  | 19.49                    | 20.22                    |
|                            |                 |                      | Fredericks Point Sewer Dist. parcels pay \$845.93/yr. additional |                    |                       |                 |                        |                          |                          |
|                            |                 |                      | Huletts Landing Sewer Dist. parcels pay \$0.00/ yr. additional   |                    |                       |                 |                        |                          |                          |
| Easton (TOV) *2            | Cambridge       | 808.24               | 320.43   | 157.96             |                       | 1,286.63        | 2.12                   | 27.28                    | 27.29                    |
|                            | Greenwich       | 808.03               | 320.43   | 157.96             |                       | 1,286.42        | 2.12                   | 27.27                    | 27.43                    |
|                            | Hoosick Valley  | 751.05               | 320.43   | 157.96             |                       | 1,229.44        | 2.12                   | 26.06                    | 27.26                    |
|                            | Schuylerville   | 910.00               | 320.43   | 157.96             |                       | 1,388.39        | 2.12                   | 29.43                    | 30.09                    |
|                            | Stillwater      | 610.12               | 320.43   | 157.96             |                       | 1,088.51        | 2.12                   | 23.08                    | 23.28                    |
| Village of Greenwich       | Greenwich       | 808.03               | 320.43   | 42.28              |                       | 1,170.74        | 2.12                   | 24.82                    | 36.27                    |
|                            |                 |                      | *2 Using average fire dist. tax rate 17.57 per/th                |                    |                       |                 |                        |                          |                          |
| Fort Ann (TOV) *3          | Fort Ann        | 13.48                | 6.43   | 3.70               |                       | 23.61           | 100.00                 | 23.61                    | 23.32                    |
|                            | Hartford        | 17.62                | 6.43   | 3.70               |                       | 27.75           | 100.00                 | 27.75                    | 27.86                    |
|                            | Hudson Falls    | 12.87                | 6.43   | 3.70               |                       | 23.00           | 100.00                 | 23.00                    | 22.95                    |
|                            | Lake George     | 6.62                 | 6.43   | 2.60               |                       | 15.65           | 100.00                 | 15.65                    | 15.48                    |
|                            | Whitehall       | 10.34                | 6.43   | 3.70               |                       | 20.47           | 100.00                 | 20.47                    | 20.93                    |
| Hadlock Pond Dam Dist.     | Fort Ann        | 13.48                | 6.43   | 7.25               |                       | 27.16           | 100.00                 | 27.16                    | 28.02                    |
| Fort Ann Village           | Fort Ann        | 13.48                | 6.43   | 1.63               |                       | 21.54           | 100.00                 | 21.54                    | 24.51                    |
|                            |                 |                      | *3 Used average fire dist. tax rate 1.44 per/th                  |                    |                       |                 |                        |                          |                          |
| Fort Edward (TOV)          | Argyle          | 19.12                | 8.99   | 7.57               |                       | 35.68           | 76.00                  | 27.12                    | 29.34                    |
|                            | Fort Edward     | 27.39                | 8.99   | 7.57               |                       | 43.95           | 76.00                  | 33.40                    | 34.56                    |
|                            | Greenwich       | 22.54                | 8.99   | 7.57               |                       | 39.10           | 76.00                  | 29.72                    | 30.05                    |
|                            | Hudson Falls    | 16.94                | 8.99   | 7.57               |                       | 33.50           | 76.00                  | 25.46                    | 25.74                    |
|                            | Schuylerville   | 25.38                | 8.99   | 7.57               |                       | 41.94           | 76.00                  | 31.87                    | 32.71                    |
| Fort Edward Light Dist.    | Hudson Falls    | 16.94                | 8.99   | 8.03               |                       | 33.96           | 76.00                  | 25.81                    | 26.05                    |
| F.E. Light & Sewer #2      | Hudson Falls    | 16.94                | 8.99   | 9.10               |                       | 35.03           | 76.00                  | 26.62                    | 26.87                    |
| Water Dist. #2             | Hudson Falls    | 16.94                | 8.99   | 12.33              |                       | 38.26           | 76.00                  | 29.08                    | 29.50                    |
| Village of Fort Edward     | Fort Edward     | 27.39                | 8.99   | 4.72               |                       | 41.10           | 76.00                  | 31.24                    | 44.22                    |
| Granville (TOV) *4         | Fort Ann        | 13.48                | 6.86   | 4.23               |                       | 24.57           | 100.00                 | 24.57                    | 24.38                    |
|                            | Granville       | 16.21                | 6.86   | 4.23               |                       | 27.30           | 100.00                 | 27.30                    | 27.41                    |
|                            | Hartford        | 17.61                | 6.86   | 4.23               |                       | 28.70           | 100.00                 | 28.70                    | 28.92                    |
|                            | Whitehall       | 10.34                | 6.86   | 4.23               |                       | 21.43           | 100.00                 | 21.43                    | 21.99                    |
| Middle Granville Light     | Granville       | 16.21                | 6.86   | 4.67               |                       | 27.74           | 100.00                 | 27.74                    | 27.90                    |
| No.Granville Light         | Granville       | 16.21                | 6.86   | 4.63               |                       | 27.70           | 100.00                 | 27.70                    | 27.92                    |
| No.Granville Light & Water | Granville       | 16.21                | 6.86   | 7.33               |                       | 30.40           | 100.00                 | 30.40                    | 30.48                    |
| No.Granville Water         | Granville       | 16.21                | 6.86   | 6.94               |                       | 30.01           | 100.00                 | 30.01                    | 29.99                    |
| Village of Granville       | Granville       | 16.21                | 6.86   | 2.17               |                       | 25.24           | 100.00                 | 25.24                    | 37.00                    |
|                            |                 |                      | *4 Used average fire dist tax rate .91 per/th                    |                    |                       |                 |                        |                          |                          |

**Full Value County/Town and Village Tax Rates - Washington County**  
Using 2019 Assessment Roll

| TOWNS   | School District | 2019 School Tax rate | 2020 County Tax rate                                 | 2020 Town Tax rate | 2020 Village Tax rate | TOTAL Tax rates | 2019 Equalization rate | 2020 Full Value Tax rate | 2019 Full Value Tax rate |
|---|-----------------|----------------------|--|--------------------|-----------------------|-----------------|------------------------|--------------------------|--------------------------|
| Greenwich (TOV)   | Argyle          | 14.53                | 6.93   | 3.53               |                       | 24.99           | 100.00                 | 24.99                    | 27.16                    |
|   | Greenwich       | 17.13                | 6.93   | 3.53               |                       | 27.59           | 100.00                 | 27.59                    | 27.88                    |
|   | Salem           | 15.84                | 6.93   | 3.53               |                       | 26.30           | 100.00                 | 26.30                    | 26.48                    |
|   | Schuylerville   | 19.29                | 6.93   | 3.53               |                       | 29.75           | 100.00                 | 29.75                    | 30.54                    |
| Middle Falls Light Dist.  | Greenwich       | 17.13                | 6.93   | 3.68               |                       | 27.74           | 100.00                 | 27.74                    | 28.04                    |
| Clarks Mills Light Dist.  | Schuylerville   | 19.29                | 6.93   | 3.86               |                       | 30.08           | 100.00                 | 30.08                    | 30.88                    |
| West Main Light Dist.   | Greenwich       | 17.13                | 6.93   | 3.73               |                       | 27.79           | 100.00                 | 27.79                    | 28.09                    |
| Academy Park Light Dist.  | Greenwich       | 17.13                | 6.93   | 4.11               |                       | 28.17           | 100.00                 | 28.17                    | 28.48                    |
| Overlook Drive Light Dist.  | Greenwich       | 17.13                | 6.93   | 3.86               |                       | 27.92           | 100.00                 | 27.92                    | 28.88                    |
| Village of Greenwich  | Greenwich       | 17.13                | 6.93   | 0.94               |                       | 25.00           | 100.00                 | 25.00                    | 36.55                    |
|   |                 |                      | Used average fire dist. rate .79 per/th              |                    |                       |                 |                        |                          |                          |
| Hampton   | Granville       | 17.11                | 7.11   | 5.18               |                       | 29.40           | 94.75                  | 27.86                    | 27.61                    |
|   | Whitehall       | 10.92                | 7.11   | 5.18               |                       | 23.21           | 94.75                  | 21.99                    | 22.18                    |
|   |                 |                      | Used average fire dist. rate .66 per/th              |                    |                       |                 |                        |                          |                          |
| Hartford  | Argyle          | 14.53                | 7.14   | 6.32               |                       | 27.99           | 100.00                 | 27.99                    | 30.28                    |
|   | Fort Ann        | 13.48                | 7.14   | 6.32               |                       | 26.94           | 100.00                 | 26.94                    | 26.99                    |
|   | Hartford        | 17.61                | 7.14   | 6.32               |                       | 31.07           | 100.00                 | 31.07                    | 31.53                    |
|   | Hudson Falls    | 12.87                | 7.14   | 6.32               |                       | 26.33           | 100.00                 | 26.33                    | 26.70                    |
| Hebron  | Argyle          | 14.98                | 7.54   | 4.67               |                       | 27.19           | 97.00                  | 26.37                    | 28.48                    |
|   | Granville       | 16.71                | 7.54   | 4.67               |                       | 28.92           | 97.00                  | 28.05                    | 28.22                    |
|   | Greenwich       | 17.66                | 7.54   | 4.67               |                       | 29.87           | 97.00                  | 28.97                    | 29.20                    |
|   | Hartford        | 18.13                | 7.54   | 4.67               |                       | 30.34           | 97.00                  | 29.43                    | 29.73                    |
|   | Salem           | 16.39                | 7.54   | 4.67               |                       | 28.60           | 97.00                  | 27.74                    | 27.73                    |
| West Hebron Light Dist.   | Salem           | 16.39                | 7.54   | 5.20               |                       | 29.13           | 97.00                  | 28.26                    | 28.25                    |
| Jackson   | Cambridge       | 48.94                | 19.85  | 10.98              |                       | 79.77           | 35.00                  | 27.92                    | 27.93                    |
|   | Greenwich       | 48.94                | 19.85  | 10.98              |                       | 79.77           | 35.00                  | 27.92                    | 28.08                    |
|   | Salem           | 45.37                | 19.85  | 10.98              |                       | 76.20           | 35.00                  | 26.67                    | 26.65                    |
|   |                 |                      | Used average fire dist. rate 1.44 per/th             |                    |                       |                 |                        |                          |                          |
| Kingsbury (TOV)   | Fort Ann        | 13.48                | 6.81   | 3.09               |                       | 23.38           | 100.00                 | 23.38                    | 23.30                    |
|   | Hartford        | 17.62                | 6.81   | 3.09               |                       | 27.52           | 100.00                 | 27.52                    | 27.84                    |
|   | Hudson Falls    | 12.87                | 6.81   | 3.09               |                       | 22.77           | 100.00                 | 22.77                    | 23.01                    |
| Hudson Falls Village  | Hudson Falls    | 12.87                | 6.81   | 1.83               |                       | 21.51           | 100.00                 | 21.51                    | 30.12                    |
| Putnam  | Putnam          | 6.53                 | 6.52   | 3.59               |                       | 16.64           | 100.00                 | 16.64                    | 15.61                    |
| Salem   | Cambridge       | 30.06                | 12.36  | 7.53               |                       | 49.95           | 57.00                  | 28.47                    | 28.43                    |
|   | Greenwich       | 30.05                | 12.36  | 7.53               |                       | 49.94           | 57.00                  | 28.47                    | 28.57                    |
|   | Salem           | 27.88                | 12.36  | 7.53               |                       | 47.77           | 57.00                  | 27.23                    | 27.17                    |
| Salem Light & Fire Dist   | Salem           | 27.88                | 12.36  | 8.33               |                       | 48.57           | 57.00                  | 27.68                    | 27.63                    |
| Shushan Light & fire Dist.  | Salem           | 27.88                | 12.36  | 8.24               |                       | 48.48           | 57.00                  | 27.63                    | 27.65                    |
|   |                 |                      | Used average fire dist. rate 1.67 per/th             |                    |                       |                 |                        |                          |                          |
|   |                 |                      | Salem Water District (WD481) unit charge 177.00/unit |                    |                       |                 |                        |                          |                          |
| White Creek (TOV)   | Cambridge       | 27.17                | 11.24  | 10.06              |                       | 48.47           | 63.00                  | 30.54                    | 30.69                    |
|   | Hoosick Falls   | 31.14                | 11.24  | 10.06              |                       | 52.44           | 63.00                  | 33.04                    | 33.08                    |
| Village of Cambridge *5   | Cambridge       | 27.17                | 11.24  | 2.51               |                       | 40.92           | 63.00                  | 25.78                    | 34.56                    |
| Whitehall (TOV)   | Granville       | 16.21                | 7.25   | 5.85               |                       | 29.31           | 100.00                 | 29.31                    | 29.48                    |
|   | Whitehall       | 10.34                | 7.25   | 5.85               |                       | 23.44           | 100.00                 | 23.44                    | 24.06                    |
| Village of Whitehall  | Whitehall       | 10.34                | 7.25   | 3.37               |                       | 20.96           | 100.00                 | 20.96                    | 40.37                    |
| If using this chart to calculate your total tax amount you should allow for any applicable exemptions, IE: STAR, Veterans, Aged, etc. |                 |                      |  |                    |                       |                 |                        |                          |                          |



**WASHINGTON COUNTY  
SENIOR CITIZEN EXEMPTION  
MAXIMUM INCOME LEVELS RPTL 467**

|                         |               | <b>COUNTY</b>       |                | <b>Effective<br/>Date</b> |
|-------------------------|---------------|---------------------|----------------|---------------------------|
| Washington County       | sliding scale | \$24,000 base = 50% | \$32,400 = 5%  | 3/1/15                    |
| <b>TOWNS</b>            |               |                     |                |                           |
| Argyle                  | sliding scale | \$14,000 base = 50% | \$22,400 = 5%  |                           |
| Cambridge               | sliding scale | \$18,000 base = 50% | \$26,400 = 5%  | 3/1/12                    |
| Dresden                 | sliding scale | \$24,000 base = 50% | \$32,400 = 5%  | 3/1/15                    |
| Easton                  | sliding scale | \$16,000 base = 50% | \$24,400 = 5%  |                           |
| Fort Ann                | sliding scale | \$24,000 base = 50% | \$32,400 = 5%  | 3/1/17                    |
| Fort Edward             | sliding scale | \$20,000 base = 50% | \$28,400 = 5%  | 3/1/11                    |
| Granville               | sliding scale | \$16,000 base = 50% | \$24,400 = 5%  |                           |
| Greenwich               | sliding scale | \$24,000 base = 50% | \$32,400 = 5%  | 3/1/17                    |
| Hampton                 | sliding scale | \$22,000 base = 50% | \$30,400 = 5%  | 3/1/13                    |
| Hartford                | sliding scale | \$24,000 base = 50% | \$32,400 = 5%  |                           |
| Hebron                  | sliding scale | \$14,000 base = 50% | \$19,700 = 20% | 3/1/08                    |
| Jackson                 | sliding scale | \$18,000 base = 50% | \$26,400 = 5%  | 3/1/19                    |
| Kingsbury               | sliding scale | \$18,000 base = 50% | \$26,400 = 5%  | 3/1/10                    |
| Putnam                  | sliding scale | \$12,025 base = 50% | \$19,525 = 10% |                           |
| Salem                   | sliding scale | \$24,000 base = 50% | \$32,400 = 5%  | 3/1/19                    |
| White Creek             | sliding scale | \$24,000 base = 50% | \$29,700 = 20% | 3/1/18                    |
| Whitehall               | sliding scale | \$24,000 base = 50% | \$32,400 = 5%  | 3/1/15                    |
| <b>SCHOOL DISTRICTS</b> |               |                     |                |                           |
| Argyle Central          | sliding scale | \$24,000 base = 50% | \$32,400 = 5%  | 3/1/18                    |
| Cambridge Central       | sliding scale | \$16,000 base = 50% | \$24,400 = 5%  | 3/1/12                    |
| Fort Ann Central        | fixed         | \$10,000            |                |                           |
| Fort Edward Union Free  | sliding scale | \$7,500 base = 50%  | \$13,200 = 20% |                           |
| Granville Central       | sliding scale | \$16,000 base = 50% | \$24,400 = 5%  |                           |
| Greenwich Central       | sliding scale | \$16,000 base = 50% | \$24,400 = 5%  |                           |
| Hartford Central        | sliding scale | \$14,000 base = 50% | \$19,700 = 20% |                           |
| Hoosick Falls Central   | sliding scale | \$29,000 base = 50% | \$37,400 = 5%  | 3/1/10                    |
| Hoosick Valley Central  | sliding scale | \$21,500 base = 50% | \$29,900 = 5%  |                           |
| Hudson Falls Central    | sliding scale | \$14,000 base = 50% | \$22,400 = 5%  |                           |
| Lake George Central     | sliding scale | \$21,500 base = 50% | \$27,200 = 20% |                           |
| Putnam Central          | sliding scale | \$24,000 base = 50% | \$32,400 = 5%  | 3/1/15                    |
| Salem Central           | sliding scale | \$16,000 base = 50% | \$24,400 = 5%  | 3/1/09                    |
| Schuylerville Central   | sliding scale | \$29,000 base = 50% | \$37,400 = 5%  | 3/1/10                    |
| Stillwater Central      | fixed         | \$13,500            |                |                           |
| Whitehall Central       | sliding scale | \$24,000 base = 50% | \$32,400 = 5%  | 3/1/15                    |
| <b>VILLAGES</b>         |               |                     |                |                           |
| Argyle                  | sliding scale | \$8,000 base = 50%  | \$13,700 = 20% |                           |
| Cambridge               | N/A           |                     |                |                           |
| Fort Ann                | fixed         | \$10,000            |                |                           |
| Fort Edward             | sliding scale | \$7,500 base = 50%  | \$13,200 = 20% |                           |
| Granville               | N/A           |                     |                |                           |
| Greenwich               | sliding scale | \$24,000 base = 50% | \$32,400 = 5%  | 3/1/18                    |
| Hudson Falls            | sliding scale | \$16,600 base = 50% | \$25,000 = 5%  | 3/1/15                    |
| Whitehall               | sliding scale | \$8,000 base = 50%  | \$13,700 = 20% |                           |



**WASHINGTON COUNTY  
EXEMPTIONS FOR PERSONS WITH DISABILITIES  
AND LIMITED INCOMES RPTL 459-C**

|                        |               | <b>COUNTY</b>           |               | <b>Effective<br/>Date</b> |
|------------------------|---------------|-------------------------|---------------|---------------------------|
| Washington County      | sliding scale | \$24,000 base = 50%     | \$32,400 = 5% | 3/1/15                    |
|                        |               | <b>TOWNS</b>            |               |                           |
| Argyle                 | sliding scale | \$14,000 base = 50%     | \$22,400 = 5% |                           |
| Cambridge              | N/A           |                         |               |                           |
| Dresden                | sliding scale | \$24,000 base = 50%     | \$32,400 = 5% | 3/1/15                    |
| Easton                 | sliding scale | \$16,000 base = 50%     | \$24,400 = 5% |                           |
| Fort Ann               | sliding scale | \$24,000 base = 50%     | \$32,400 = 5% | 3/1/17                    |
| Fort Edward            | sliding scale | \$20,000 base = 50%     | \$28,400 = 5% | 3/1/11                    |
| Granville              | N/A           |                         |               |                           |
| Greenwich              | N/A           |                         |               |                           |
| Hampton                | sliding scale | \$22,000 base = 50%     | \$30,400 = 5% | 3/1/13                    |
| Hartford               | sliding scale | \$24,000 base = 50%     | \$32,400 = 5% |                           |
| Hebron                 | sliding scale | \$16,000 base = 50%     | \$24,400 = 5% | 3/1/08                    |
| Jackson                | N/A           |                         |               |                           |
| Kingsbury              | sliding scale | \$18,000 base = 50%     | \$26,400 = 5% | 3/1/10                    |
| Putnam                 | N/A           |                         |               |                           |
| Salem                  | N/A           |                         |               |                           |
| White Creek            | sliding scale | \$14,000 base = 50%     | \$22,400 = 5% |                           |
| Whitehall              | N/A           |                         |               |                           |
|                        |               | <b>SCHOOL DISTRICTS</b> |               |                           |
| Argyle Central         | sliding scale | \$24,000 base = 50%     | \$32,400 = 5% | 3/1/18                    |
| Cambridge Central      | N/A           |                         |               |                           |
| Fort Ann Central       | N/A           |                         |               |                           |
| Fort Edward Union Free | N/A           |                         |               |                           |
| Granville Central      | N/A           |                         |               |                           |
| Greenwich Central      | sliding scale | \$16,000 base = 50%     | \$24,400 = 5% |                           |
| Hartford Central       | N/A           |                         |               |                           |
| Hoosick Falls Central  | sliding scale | \$29,000 base = 50%     | \$37,400 = 5% | 3/1/10                    |
| Hoosick Valley Central | sliding scale | \$29,000 base = 50%     | \$37,400 = 5% | 3/1/10                    |
| Hudson Falls Central   | N/A           |                         |               |                           |
| Lake George Central    | N/A           |                         |               |                           |
| Putnam Central         | sliding scale | \$24,000 base = 50%     | \$32,400 = 5% | 3/1/15                    |
| Salem Central          | N/A           |                         |               |                           |
| Schuylerville Central  | sliding scale | \$29,000 base = 50%     | \$37,400 = 5% | 3/1/10                    |
| Stillwater Central     | N/A           |                         |               |                           |
| Whitehall Central      | N/A           |                         |               |                           |
|                        |               | <b>VILLAGES</b>         |               |                           |
| Village of Greenwich   | sliding scale | \$24,000 base = 50%     | \$32,400 = 5% | 3/1/18                    |



**WASHINGTON COUNTY  
ALTERNATIVE VETERANS LEVELS  
RPTL 458-A**

|                   | <u>Level</u> | <u>Effective Date</u> |
|-------------------|--------------|-----------------------|
| <b>COUNTY</b>     |              |                       |
| Washington County | \$220,000    | 3/1/2015              |
| <b>TOWNS</b>      |              |                       |
| Argyle            | \$160,000    |                       |
| Cambridge         | \$180,000    | 3/1/2012              |
| Dresden           | \$220,000    | 3/1/2015              |
| Easton            | \$180,000    | 3/1/2007              |
| Fort Ann          | \$240,000    | 3/1/2006              |
| Fort Edward       | \$180,000    | 3/1/2007              |
| Granville         | \$180,000    | 3/1/2007*             |
| Greenwich         | \$220,000    | 3/1/2017              |
| Hampton           | \$180,000    | 3/1/2008              |
| Hartford          | \$180,000    | 3/1/2006              |
| Hebron            | \$120,000    | 3/1/2008              |
| Jackson           | \$ 60,000    |                       |
| Kingsbury         | \$240,000    | 3/1/2007              |
| Putnam            | \$ 80,000    |                       |
| Salem             | \$180,000    | 3/1/2007              |
| White Creek       | \$240,000    | 3/1/2007              |
| Whitehall         | \$180,000    | 3/1/2007              |
| <b>VILLAGES</b>   |              |                       |
| Argyle            | \$ 80,000    |                       |
| Cambridge         | \$160,000    | 1/1/2012              |
| Fort Ann          | NONE         |                       |
| Fort Edward       | \$ 40,000    |                       |
| Granville         | \$180,000    | 3/1/2007              |
| Greenwich         | \$220,000    | 3/1/2018              |
| Hudson Falls      | \$180,000    | 3/1/2007              |
| Whitehall         | \$180,000    | 3/1/2016              |
| <b>SCHOOLS</b>    |              |                       |
| Argyle            | \$ 40,000    | 3/1/2015              |
| Cambridge         | \$ 40,000    | 3/1/2014              |
| Hoosick Falls     | \$ 80,000    | 3/1/2014              |
| Stillwater        | \$ 40,000    | 3/1/2018              |

\*Levels were not indicated on 2007 final assessment roll. 2008 tax bills revised through correction of error process.



**WASHINGTON COUNTY**  
**REAL PROPERTY TAX SERVICES**  
 WASHINGTON COUNTY MUNICIPAL CENTER  
 383 BROADWAY, FORT EDWARD, NEW YORK 12828  
 TELEPHONE: (518) 746-2130  
 FAX: (518) 746-2132 TDD: (518) 746-2146  
*Laura B. Chadwick, CCD, Director*

Cold War Veterans Levels

| <u>County</u>     | <u>Percentage</u> | <u>Max Exempt</u> | <u>Effective Date</u> |
|-------------------|-------------------|-------------------|-----------------------|
| Washington County | 10%               | \$8,000           | 2018 Assessment Roll  |

| <u>Towns</u> | <u>Percentage</u> | <u>Max Exempt</u> | <u>Effective Date</u> |
|--------------|-------------------|-------------------|-----------------------|
| Argyle       | 10%               | \$8,000           | 2018 Assessment Roll  |
| Cambridge    | 10%               | \$8,000           | 2019 Assessment Roll  |
| Dresden      | 10%               | \$8,000           | 2018 Assessment Roll  |
| Easton       |                   | n/a               |                       |
| Fort Ann     | 10%               | \$8,000           | 2018 Assessment Roll  |
| Fort Edward  | 10%               | \$8,000           | 2018 Assessment Roll  |
| Granville    | 10%               | \$8,000           | 2018 Assessment Roll  |
| Greenwich    | 10%               | \$8,000           | 2019 Assessment Roll  |
| Hampton      | 10%               | \$8,000           | 2018 Assessment Roll  |
| Hartford     | 10%               | \$8,000           | 2018 Assessment Roll  |
| Hebron       | 10%               | \$8,000           | 2018 Assessment Roll  |
| Jackson      | 10%               | \$8,000           | 2018 Assessment Roll  |
| Kingsbury    | 10%               | \$8,000           | 2018 Assessment Roll  |
| Putnam       |                   | n/a               |                       |
| Salem        | 10%               | \$8,000           | 2018 Assessment Roll  |
| White Creek  | 15%               | \$12,000          | 2018 Assessment Roll  |
| Whitehall    | 10%               | \$8,000           | 2019 Assessment Roll  |

| <u>Villages</u> | <u>Percentage</u> | <u>Max Exempt</u> | <u>Effective Date</u> |
|-----------------|-------------------|-------------------|-----------------------|
| Argyle          |                   |                   |                       |
| Cambridge       | 10%               | \$10,000          | 2018 Assessment Roll  |
| Fort Ann        |                   |                   |                       |
| Fort Edward     |                   |                   |                       |
| Granville       |                   |                   |                       |
| Greenwich       | 10%               | \$8,000           | 2018 Assessment Roll  |
| Hudson Falls    |                   |                   |                       |
| Whitehall       |                   |                   |                       |

| <u>Schools</u> | <u>Percentage</u> | <u>Max Exempt</u> | <u>Effective Date</u> |
|----------------|-------------------|-------------------|-----------------------|
| Argyle         | 10%               | \$8,000           | 2018 Assessment Roll  |

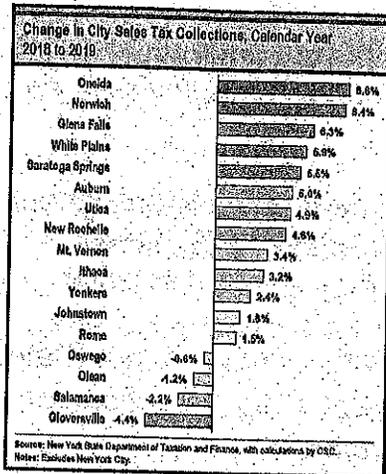
**WASHINGTON COUNTY TREASURER  
SALES TAX RECAP  
FOR THE PERIOD 1/1/2018-12/31/2020**

| 2018       |                 | 2019       |                 | 2020       |                   | Under/Over<br>Prior Year | Under/Over<br>Year-to-Date |
|------------|-----------------|------------|-----------------|------------|-------------------|--------------------------|----------------------------|
| Budget:    | \$19,450,000.00 | Budget:    | \$19,850,000.00 | Budget:    | \$21,297,724.00   |                          |                            |
| Date       | Amount          | Date       | Amount          | Date       | Amount            |                          |                            |
| 2/6/2018   | \$1,326,446.04  | 2/6/2019   | \$1,355,561.38  | 2/7/2020   | \$1,401,193.01    | \$45,631.63              | \$45,631.63                |
| 2/13/2018  | \$289,076.84    | 2/13/2019  | \$300,584.42    | 2/13/2020  | \$334,999.55      | \$34,415.13              | \$80,046.76                |
|            | \$1,615,522.88  |            | \$1,656,145.80  |            | \$1,736,192.56    |                          |                            |
| 3/6/2018   | \$1,144,958.05  | 3/6/2019   | \$1,205,673.83  | 3/6/2020   |                   |                          |                            |
| 3/13/2018  | \$235,893.21    | 3/13/2019  | \$231,788.27    | 3/13/2020  |                   |                          |                            |
|            | \$2,996,374.14  |            | \$3,093,607.90  |            | \$1,736,192.56    |                          |                            |
| 4/6/2018   | \$1,318,591.58  | 4/5/2019   | \$1,330,276.83  | 4/7/2020   |                   |                          |                            |
| 4/13/2018  | \$371,876.36    | 4/15/2019  | \$383,218.07    | 4/13/2020  |                   |                          |                            |
|            | \$4,688,842.08  |            | \$4,807,102.80  |            | \$1,736,192.56    |                          |                            |
| 5/7/2018   | \$1,235,325.73  | 5/6/2019   | \$1,312,864.17  | 5/7/2020   |                   |                          |                            |
| 5/15/2018  | \$306,882.67    | 5/13/2019  | \$295,441.92    | 5/13/2020  |                   |                          |                            |
|            | \$6,228,650.48  |            | \$6,415,408.89  |            | \$1,736,192.56    |                          |                            |
| 6/6/2018   | \$1,293,378.12  | 6/6/2019   | \$1,321,107.45  | 6/5/2020   |                   |                          |                            |
| 6/13/2018  | \$253,476.06    | 6/13/2019  | \$340,620.06    | 6/15/2020  |                   |                          |                            |
| 6/29/2018  | \$664,977.54    | 6/28/2019  | \$897,836.52    | 6/30/2020  |                   |                          |                            |
| 7/2/2018   | \$769,091.66    | 7/1/2019   | \$779,119.81    | 7/1/2020   |                   |                          |                            |
|            | \$9,209,573.86  |            | \$9,754,092.73  |            | \$1,736,192.56    |                          |                            |
| 7/13/2018  | \$551,504.24    | 7/15/2019  | \$591,913.78    | 7/13/2020  |                   |                          |                            |
|            | \$9,761,078.10  |            | \$10,346,006.51 |            | \$1,736,192.56    |                          |                            |
| 8/7/2018   | \$1,409,280.46  | 8/6/2019   | \$1,427,086.45  | 8/7/2020   |                   |                          |                            |
| 8/13/2018  | \$283,111.37    | 8/13/2019  | \$296,980.19    | 8/13/2020  |                   |                          |                            |
|            | \$11,453,469.93 |            | \$12,070,073.15 |            | \$1,736,192.56    |                          |                            |
| 9/7/2018   | \$1,380,300.39  | 9/6/2019   | \$1,437,314.96  | 9/8/2020   |                   |                          |                            |
| 9/13/2018  | \$275,843.25    | 9/13/2019  | \$317,295.87    | 9/14/2020  |                   |                          |                            |
|            | \$13,109,613.57 |            | \$13,824,683.98 |            | \$1,736,192.56    |                          |                            |
| 10/5/2018  | \$1,565,694.81  | 10/7/2019  | \$1,986,881.50  | 10/7/2020  |                   |                          |                            |
| 10/15/2018 | \$480,823.38    | 10/15/2019 | \$535,041.77    | 10/13/2020 |                   |                          |                            |
|            | \$15,156,131.76 |            | \$16,346,607.25 | 11/6/2020  | \$1,736,192.56    |                          |                            |
| 11/7/2018  | \$1,351,800.55  | 11/6/2019  | \$1,399,989.26  | 11/12/1900 |                   |                          |                            |
| 11/13/2018 | \$255,014.29    | 11/13/2019 | \$255,446.40    | 11/13/2019 |                   |                          |                            |
|            | \$16,762,946.60 |            | \$18,002,042.91 |            | \$1,736,192.56    |                          |                            |
| 12/6/2018  | \$1,293,261.75  | 12/6/2019  | \$1,158,274.23  | 12/7/2020  |                   |                          |                            |
| 12/13/2018 | \$272,348.79    | 12/13/2019 | \$275,842.82    | 12/14/2019 |                   |                          |                            |
| 12/29/2018 | \$610,292.29    | 12/31/2019 | \$948,021.02    | 12/31/2020 |                   |                          |                            |
| 1/2/2019   | \$763,888.78    | 1/2/2020   | \$761,953.78    | 1/4/2020   |                   |                          |                            |
|            | \$19,702,738.21 |            | \$21,145,934.76 |            | \$1,736,192.56    |                          |                            |
| 1/14/2019  | \$589,185.15    | 1/13/2020  | \$543,044.83    | 1/13/2021  |                   |                          |                            |
|            | \$20,291,923.36 |            | \$21,688,979.59 |            | \$1,736,192.56    |                          |                            |
|            | \$20,291,923.36 |            | \$21,688,979.59 |            | \$1,736,192.56    |                          |                            |
|            | \$941,923.36    |            | \$1,838,979.59  |            | (\$19,561,531.44) |                          |                            |

| 2020 Town Distribution |                 |
|------------------------|-----------------|
| 8/7/2018               | \$1,409,290.46  |
| 8/14/2018              | \$283,111.37    |
| 9/7/2018               | \$1,380,300.39  |
| 9/13/2018              | \$275,843.25    |
| 10/6/2018              | \$1,565,694.81  |
| 10/13/2018             | \$480,823.38    |
| 11/7/2018              | \$1,351,800.55  |
| 11/13/2018             | \$255,014.29    |
| 12/7/2018              | \$1,293,261.75  |
| 12/13/2018             | \$272,348.79    |
| 12/29/2018             | \$610,292.29    |
| 1/2/2019               | \$763,888.78    |
| 1/14/2019              | \$589,185.15    |
| 2/6/2019               | \$1,355,561.38  |
| 2/13/2019              | \$300,584.42    |
| 3/6/2019               | \$1,205,673.83  |
| 3/13/2019              | \$231,788.27    |
| 4/6/2019               | \$1,330,276.83  |
| 4/13/2019              | \$383,218.07    |
| 5/7/2019               | \$1,312,864.17  |
| 5/15/2019              | \$295,441.92    |
| 6/6/2019               | \$1,321,107.45  |
| 6/13/2019              | \$340,620.06    |
| 6/29/2019              | \$897,836.52    |
| 7/2/2019               | \$779,119.81    |
| 7/13/2019              | \$591,913.78    |
|                        | \$20,876,861.77 |
| 7%                     | \$1,461,380.32  |

December 6, 2019 deposit net of AHW funding intercept of \$195,676.

# City Collections

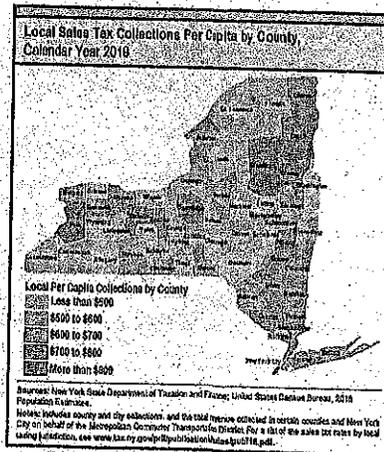


- Seventeen cities (outside of NYC) that impose their own general sales tax had an average growth rate of 3.6 percent in collections
- Strongest growth:
  - Oneida (8.6 percent)
  - Norwich (8.4 percent)
- Weakest growth:
  - Gloversville (-4.4 percent)
  - Salamanca (-2.2 percent)

THOMAS P. DINAROLI

# Collections Per Capita

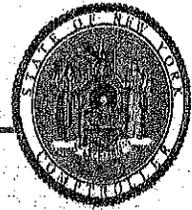
- Local sales tax collections per capita were \$931, an increase of \$55 over the same period last year
- Highest per capita:
  - Suffolk County (\$1,104)
  - New York City (\$1,064)
- Lowest per capita:
  - Washington County (\$358)
  - Orleans County (\$437)



THOMAS P. DINAROLI

WASHINGTON COUNTY SALES TAX GROSS COLLECTIONS - TOP 50 ONLY

|   | 2013 - 2014 Total | 2014 - 2015 Total | 2015 - 2016 Total | 2016 - 2017 Total | 2017 - 2018 Total | 2018 - 2019 Total | 2019 - 2020     |                 | 2019 - 2020 Total TO DATE |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|-----------------|---------------------------|
|   |                   |                   |                   |                   |                   |                   | June - August   | March - May     |                           |
| Automobile Dealers  | \$96,964,283.00   | \$103,466,021.00  | \$114,309,913.00  | \$116,681,760.00  | \$121,183,820.00  | \$125,114,951.00  | \$34,247,662.00 | \$35,380,135.00 | \$69,627,797.00           |
| Gasoline Stations   | \$86,825,730.00   | \$84,349,897.00   | \$73,479,878.00   | \$73,097,411.00   | \$77,956,708.00   | \$82,209,936.00   | \$23,067,712.00 | \$21,067,147.00 | \$44,134,859.00           |
| Building Material and Supplies Dealers  | \$23,796,488.00   | \$30,056,266.00   | \$31,342,262.00   | \$32,708,248.00   | \$34,326,767.00   | \$36,548,794.00   | \$10,804,314.00 | \$9,047,676.00  | \$19,851,990.00           |
| Restaurants and Other Eating Places   | \$27,943,742.00   | \$28,348,681.00   | \$30,137,929.00   | \$29,780,159.00   | \$30,594,169.00   | \$31,350,206.00   | \$9,295,482.00  | \$8,243,196.00  | \$17,538,678.00           |
| Administration of Economic Programs   |                   |                   |                   | \$24,011,635.00   | \$24,615,611.00   | \$27,661,721.00   | \$9,086,809.00  | \$7,858,073.00  | \$16,944,882.00           |
| Grocery Stores  | \$23,334,089.00   | \$23,579,961.00   | \$23,010,698.00   | \$23,353,886.00   | \$26,226,236.00   | \$26,835,652.00   | \$7,498,640.00  | \$7,067,801.00  | \$14,566,441.00           |
| Wired and Wireless Telecommunications Carriers  |                   |                   |                   | \$23,837,809.00   | \$22,439,799.00   | \$21,479,555.00   | \$4,853,254.00  | \$4,805,818.00  | \$9,659,072.00            |
| Electronic Shopping and Mail-Order Houses   | \$9,899,992.00    | \$11,163,662.00   | \$12,709,596.00   | \$14,405,401.00   | \$16,388,318.00   | \$18,489,200.00   | \$5,846,482.00  | \$5,179,137.00  | \$11,025,619.00           |
| Other Motor Vehicle Dealers   | \$11,696,374.00   | \$16,103,049.00   | \$19,017,253.00   | \$17,872,324.00   | \$19,211,038.00   | \$17,924,835.00   | \$5,792,179.00  | \$5,257,350.00  | \$11,049,529.00           |
| Direct Selling Establishments   | \$21,111,592.00   | \$18,384,799.00   | \$13,890,401.00   | \$13,447,681.00   | \$15,338,689.00   | \$16,593,040.00   | \$3,649,638.00  | \$3,780,154.00  | \$7,429,792.00            |
| Automotive Repair and Maintenance   | \$13,406,104.00   | \$13,855,844.00   | \$13,639,249.00   | \$13,801,215.00   | \$14,625,486.00   | \$15,951,208.00   | \$4,202,383.00  | \$3,887,312.00  | \$8,089,695.00            |
| General Merchandise Stores, Including Warehouse Clubs and Supercenters                    |                   |                   |                   | \$13,728,524.00   | \$15,831,991.00   | \$15,118,531.00   | \$2,387,179.00  | \$2,128,865.00  | \$4,516,044.00            |
| Other Miscellaneous Store Retailers   | \$10,059,767.00   | \$10,283,942.00   | \$9,512,891.00    | \$9,926,743.00    | \$10,119,823.00   | \$13,864,140.00   | \$6,282,816.00  | \$5,434,574.00  | \$11,717,390.00           |
| Automotive Parts, Accessories, and Tire Stores  | \$8,365,880.00    | \$9,960,237.00    | \$9,886,073.00    | \$9,801,815.00    | \$10,483,062.00   | \$11,466,501.00   | \$3,384,759.00  | \$3,305,925.00  | \$6,690,684.00            |
| Department Stores   | \$9,380,550.00    | \$8,705,672.00    | \$8,519,777.00    | \$8,329,884.00    | \$7,896,516.00    | \$8,254,465.00    | \$966,512.00    | \$1,127,940.00  | \$2,094,452.00            |
| Lawn and Garden Equipment and Supplies Stores   | \$11,805,448.00   | \$7,265,371.00    | \$6,349,289.00    | \$7,151,209.00    | \$7,952,105.00    | \$7,882,833.00    | \$2,206,639.00  | \$2,359,387.00  | \$4,566,026.00            |
| Electric Power Generation, Transmission and Distribution                                  | \$9,545,453.00    | \$8,980,790.00    | \$12,863,220.00   | \$10,832,357.00   | \$12,202,886.00   | \$7,728,165.00    | \$8,704,428.00  | \$4,969,093.00  | \$13,679,521.00           |
| Other Specialty Trade Contractors   | \$5,650,366.00    | \$7,709,629.00    | \$24,088,330.00   | \$11,260,686.00   | \$8,985,050.00    | \$7,604,602.00    | \$1,620,817.00  | \$1,424,581.00  | \$3,049,398.00            |
| Other Miscellaneous Manufacturing   | \$13,581,031.00   | \$9,400,885.00    | \$9,096,233.00    | \$8,108,806.00    | \$4,542,986.00    | \$7,051,381.00    | \$1,296,696.00  | \$2,363,573.00  | \$3,660,269.00            |
| Beer, Wine, and Liquor Stores   | \$5,469,718.00    | \$6,388,718.00    | \$6,605,995.00    | \$6,791,015.00    | \$6,839,196.00    | \$6,922,571.00    | \$1,916,520.00  | \$1,689,689.00  | \$3,606,209.00            |
| Commercial and Industrial Machinery and Equipment Rental and Leasing                      | \$7,137,750.00    | \$6,046,521.00    | \$6,154,779.00    | \$6,896,424.00    | \$5,434,616.00    | \$6,745,347.00    | \$1,582,054.00  | \$1,689,195.00  | \$3,271,249.00            |
| Health and Personal Care Stores   | \$7,810,398.00    | \$7,312,670.00    | \$7,196,979.00    | \$6,895,930.00    | \$7,429,164.00    | \$6,086,970.00    | \$1,624,928.00  | \$1,483,641.00  | \$3,108,569.00            |
| Furniture Stores  | \$5,289,109.00    | \$5,810,240.00    | \$5,883,427.00    | \$5,970,890.00    | \$5,884,052.00    | \$6,041,438.00    | \$1,407,313.00  | \$1,534,980.00  | \$2,942,293.00            |
| Services to Buildings and Dwellings   | \$3,899,331.00    | \$4,314,917.00    | \$4,380,168.00    | \$5,278,141.00    | \$5,409,068.00    | \$5,949,216.00    | \$1,627,217.00  | \$1,572,363.00  | \$3,199,580.00            |
| Waste Treatment and Disposal  |                   |                   |                   | \$5,387,916.00    | \$6,477,318.00    | \$5,900,348.00    | \$864,808.00    | \$681,639.00    | \$1,546,447.00            |
| Machinery, Equipment, and Supplies Merchant Wholesalers                                   | \$5,047,032.00    | \$5,317,501.00    | \$7,082,120.00    | \$5,383,841.00    | \$5,918,094.00    | \$5,604,145.00    | \$1,183,292.00  | \$1,791,041.00  | \$2,974,273.00            |
| Clothing Stores   | \$2,333,897.00    | \$2,488,722.00    | \$2,557,058.00    | \$3,657,310.00    | \$3,775,812.00    | \$4,857,475.00    | \$986,742.00    | \$962,254.00    | \$1,948,996.00            |
| Automotive Equipment Rental and Leasing   | \$5,135,736.00    | \$3,984,382.00    | \$4,069,630.00    | \$5,244,966.00    | \$4,228,047.00    | \$4,651,116.00    | \$1,089,502.00  | \$1,255,648.00  | \$2,345,150.00            |
| Building Equipment Contractors  | \$3,043,847.00    | \$2,554,797.00    | \$2,684,926.00    | \$3,693,638.00    | \$3,310,617.00    | \$3,411,373.00    | \$715,679.00    | \$693,901.00    | \$1,409,580.00            |
| Petroleum and Coal Products Manufacturing   | \$2,487,600.00    | \$3,136,224.00    | \$3,786,975.00    | \$2,779,091.00    | \$3,443,715.00    | \$3,058,582.00    | \$1,260,055.00  | \$930,171.00    | \$2,190,226.00            |
| Software Publishers   | \$1,218,712.00    | \$1,349,154.00    | \$1,604,748.00    | \$2,001,298.00    | \$2,426,355.00    | \$2,994,029.00    | \$562,460.00    | \$803,058.00    | \$1,365,528.00            |
| Waste Collection  |                   |                   |                   | \$2,228,641.00    | \$2,493,871.00    | \$2,740,979.00    | \$838,005.00    | \$829,840.00    | \$1,667,845.00            |
| Miscellaneous Durable Goods Merchant Wholesalers  | \$2,807,419.00    | \$2,847,653.00    | \$2,539,381.00    | \$2,499,126.00    | \$2,651,461.00    | \$2,733,499.00    | \$887,786.00    | \$750,191.00    | \$1,637,977.00            |
| Cable and Other Subscription Programming  | \$2,719,849.00    | \$2,910,980.00    | \$3,086,167.00    | \$3,081,803.00    | \$2,982,554.00    | \$2,733,209.00    | \$720,319.00    | \$640,380.00    | \$1,360,699.00            |
| Sporting Goods, Hobby, and Musical Instrument Stores                                      | \$2,109,861.00    | \$2,286,100.00    | \$2,738,031.00    | \$2,822,817.00    | \$2,733,650.00    | \$2,590,336.00    | \$563,645.00    | \$556,400.00    | \$1,120,045.00            |
| Other Amusement and Recreation Industries   | \$2,695,886.00    | \$2,747,844.00    | \$2,632,570.00    | \$2,763,942.00    | \$2,900,229.00    | \$2,529,433.00    | \$1,059,967.00  | \$462,426.00    | \$1,522,393.00            |
| Remediation and Other Waste Management Services   |                   |                   |                   | \$2,387,774.00    | \$2,473,159.00    | \$2,529,419.00    | \$568,511.00    | \$580,098.00    | \$1,148,609.00            |
| Computer and Peripheral Equipment Manufacturing   | \$1,337,445.00    | \$1,625,313.00    | \$1,325,499.00    | \$1,661,353.00    | \$1,847,219.00    | \$2,488,019.00    | \$731,784.00    | \$725,513.00    | \$1,458,297.00            |
| Lumber and Other Construction Materials Merchant Wholesalers                              | \$3,005,998.00    | \$2,650,253.00    | \$3,051,322.00    | \$2,544,280.00    | \$2,105,827.00    | \$2,468,349.00    | \$909,761.00    | \$740,412.00    | \$1,650,173.00            |
| Hardware, and Plumbing and Heating Equipment and Supplies Merchant Wholesalers            | \$2,053,060.00    | \$2,265,778.00    | \$2,121,322.00    | \$2,027,335.00    | \$2,236,796.00    | \$2,446,703.00    | \$602,222.00    | \$546,074.00    | \$1,148,296.00            |
| Converted Paper Product Manufacturing   | \$851,703.00      | \$1,633,062.00    | \$1,896,363.00    | \$2,289,467.00    | \$2,708,327.00    | \$2,428,325.00    | \$592,170.00    | \$718,578.00    | \$1,310,748.00            |
| Consumer Goods Rental   | \$3,035,805.00    | \$2,878,438.00    | \$2,559,632.00    | \$1,949,329.00    | \$2,030,264.00    | \$2,319,954.00    | \$608,678.00    | \$608,927.00    | \$1,217,605.00            |
| Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repa | \$1,639,426.00    | \$2,276,912.00    | \$2,012,401.00    | \$3,156,813.00    | \$2,314,772.00    | \$2,279,303.00    | \$639,885.00    | \$599,220.00    | \$1,239,105.00            |
| Nonmetallic Mineral Mining and Quarrying  | \$1,634,830.00    | \$1,698,099.00    | \$1,771,759.00    | \$2,140,873.00    | \$2,529,343.00    | \$2,204,659.00    | \$595,232.00    | \$373,446.00    | \$968,678.00              |
| Office Supplies, Stationery, and Gift Stores  | \$1,676,004.00    | \$1,865,459.00    | \$2,033,865.00    | \$2,072,755.00    | \$1,977,373.00    | \$2,083,847.00    | \$828,270.00    | \$448,235.00    | \$1,276,505.00            |
| Unclassified  | \$3,731,294.00    | \$3,245,558.00    | \$434,639.00      | \$1,398,239.00    | \$1,971,897.00    | \$1,992,136.00    | \$514,124.00    | \$580,526.00    | \$1,094,650.00            |
| Petroleum and Petroleum Products Merchant Wholesalers                                     | \$2,236,792.00    | \$2,480,586.00    | \$2,617,897.00    | \$1,411,647.00    | \$1,720,500.00    | \$1,979,850.00    | \$590,980.00    | \$406,395.00    | \$997,375.00              |
| Highway, Street, and Bridge Construction  | \$1,979,251.00    | \$1,457,335.00    | \$1,916,577.00    | \$3,611,350.00    | \$2,340,901.00    | \$1,954,955.00    | \$792,683.00    | \$959,878.00    | \$1,752,561.00            |
| Other Professional, Scientific, and Technical Services                                    | \$1,474,668.00    | \$1,649,445.00    | \$1,461,796.00    | \$1,792,256.00    | \$1,929,225.00    | \$1,902,753.00    | \$517,735.00    | \$537,518.00    | \$1,055,253.00            |
| Cement and Concrete Product Manufacturing   | \$2,244,404.00    | \$2,204,571.00    | \$2,105,935.00    | \$2,378,149.00    | \$1,925,219.00    | \$1,882,642.00    | \$893,675.00    | \$1,121,872.00  | \$2,015,547.00            |



Thomas P. DiNapoli, State Comptroller

## Growth in Local Sales Tax Collections Remains Strong in 2019 Due to Robust Second Half

### Statewide Trends

Local sales tax collections in New York State totaled \$18.3 billion in 2019 for a year-over-year increase of 4.7 percent. While this was slower than the 5.3 percent annual growth for 2018, it exceeded growth in all other years since 2013.<sup>1</sup> (See Figure 1.)

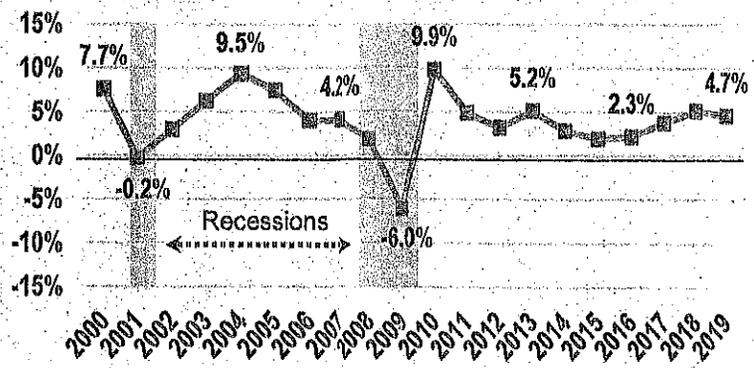
Collections grew fastest in the second half of 2019, with the third quarter's year-over-year increase of 6.3 percent being the strongest, followed by the fourth quarter's 5.6 percent. Collections grew 3.2 percent and 3.4 percent in the second and first quarters, respectively. (See Figure 2.)

### Regional Trends

Every region's increase in collections slowed compared to the previous year, with the exception of the Mid-Hudson and Finger Lakes regions. (See Figure 3.) Declining gas prices were likely the reason why many upstate regions experienced a slowdown in growth of collections. (See Factors and Influences on page 3 for more detail.)

Figure 1

### Annual Change in Local Sales Tax Collections

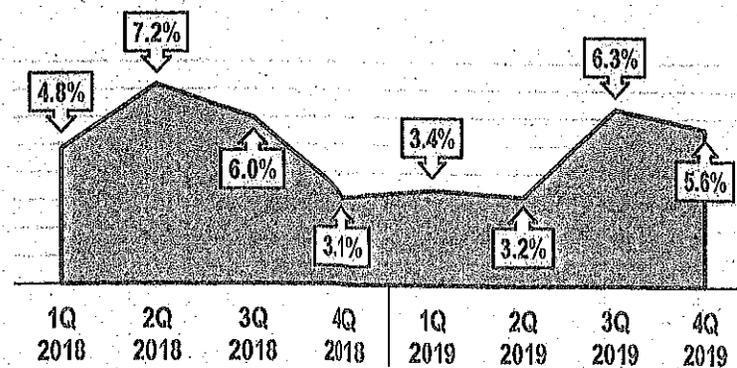


Source: New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller (OSC).

Notes: Includes New York City. Adjusted for correction adding \$238 million to collections for New York City in calendar year 2015.

Figure 2

### Quarterly Year-Over-Year Change in Local Sales Tax Collections

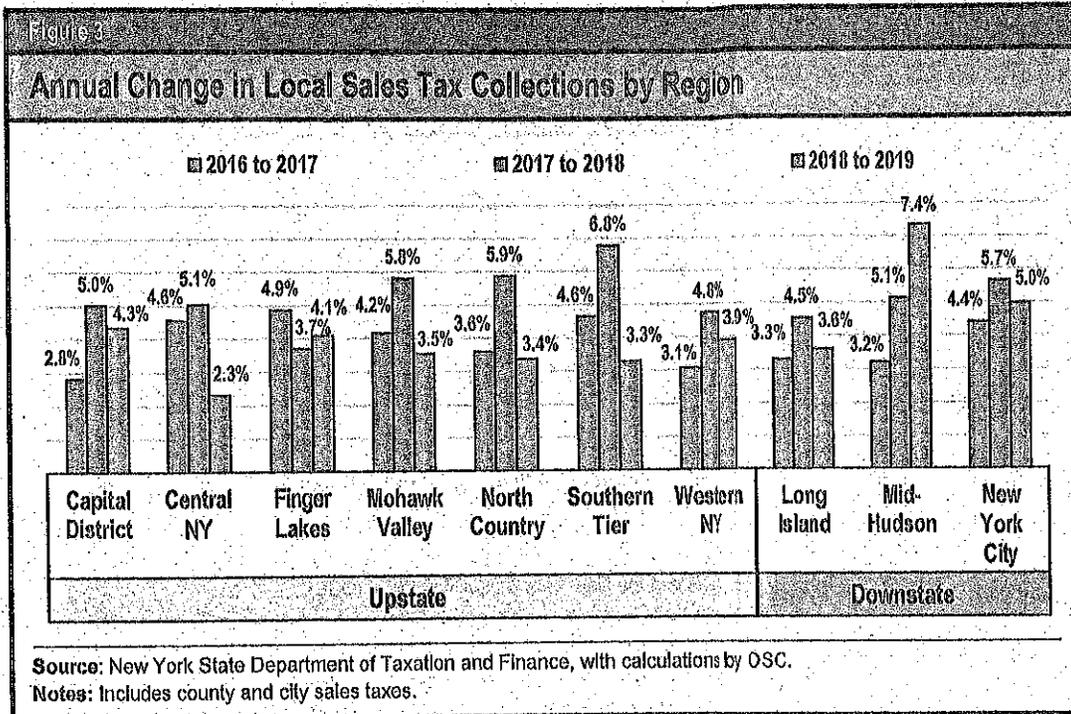


Source: New York State Department of Taxation and Finance, with calculations by OSC.

Notes: Includes New York City.

Only the Mid-Hudson region and New York City had year-over-year growth above the statewide average. Some of the Mid-Hudson region's 7.4 percent growth was due to a tax rate increase by Westchester County. Growth would have been around 4.2 percent without the rate increase.

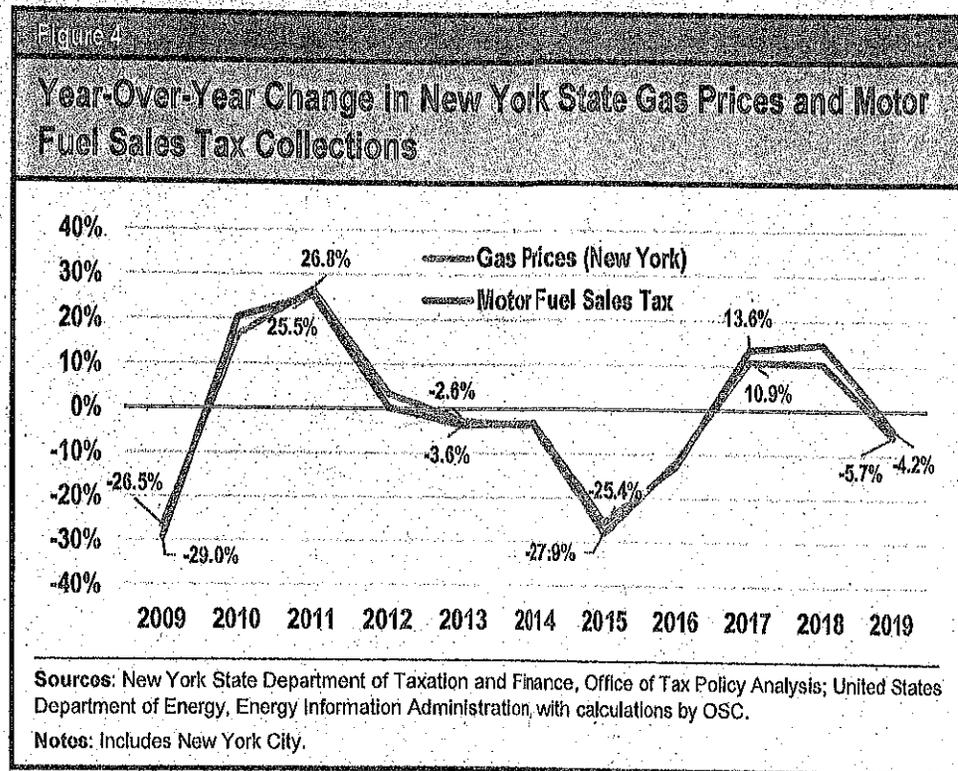
New York City's 5.0 percent increase continues a pattern of strong growth over the past several years, even if its year-over-year collections did slow a bit in 2019 compared to 2018.



## Factors and Influences

Various elements can influence sales tax growth, including both economic factors and State and local policy changes. The economic climate in 2019 was generally positive for sales tax growth. The statewide labor market remained firm throughout the year, with continued employment and wage growth. Consumer spending also held up well throughout the year, despite slightly reduced consumer confidence over prior years.<sup>2</sup>

Another factor that likely had a dampening effect on collections was the fact that in 2019 gas prices were down for the first time since 2016. Taxes collected from the sale of motor fuel are a significant component of overall local sales tax revenue, especially upstate. When gas prices and motor fuel sales taxes fell by over 10 percent in both 2015 and 2016, many upstate counties had decreases in overall sales tax collections. The 2019 decline of 5.7 percent in gas prices and 4.2 percent in sales taxes collected on motor fuel is less dramatic. (See Figure 4.)



Finally, some of the strength in collections could be related to a State policy change aimed at increasing both State and local tax collections on sales made over the internet. Since June 2019, online marketplaces must collect taxes on behalf of the third-party sellers for which they facilitate sales transactions (unless those sellers are already collecting the tax independently).<sup>3</sup> The Department of Taxation and Finance (Tax & Finance) has not yet released any information on how much revenue is being generated from the implementation of this law.

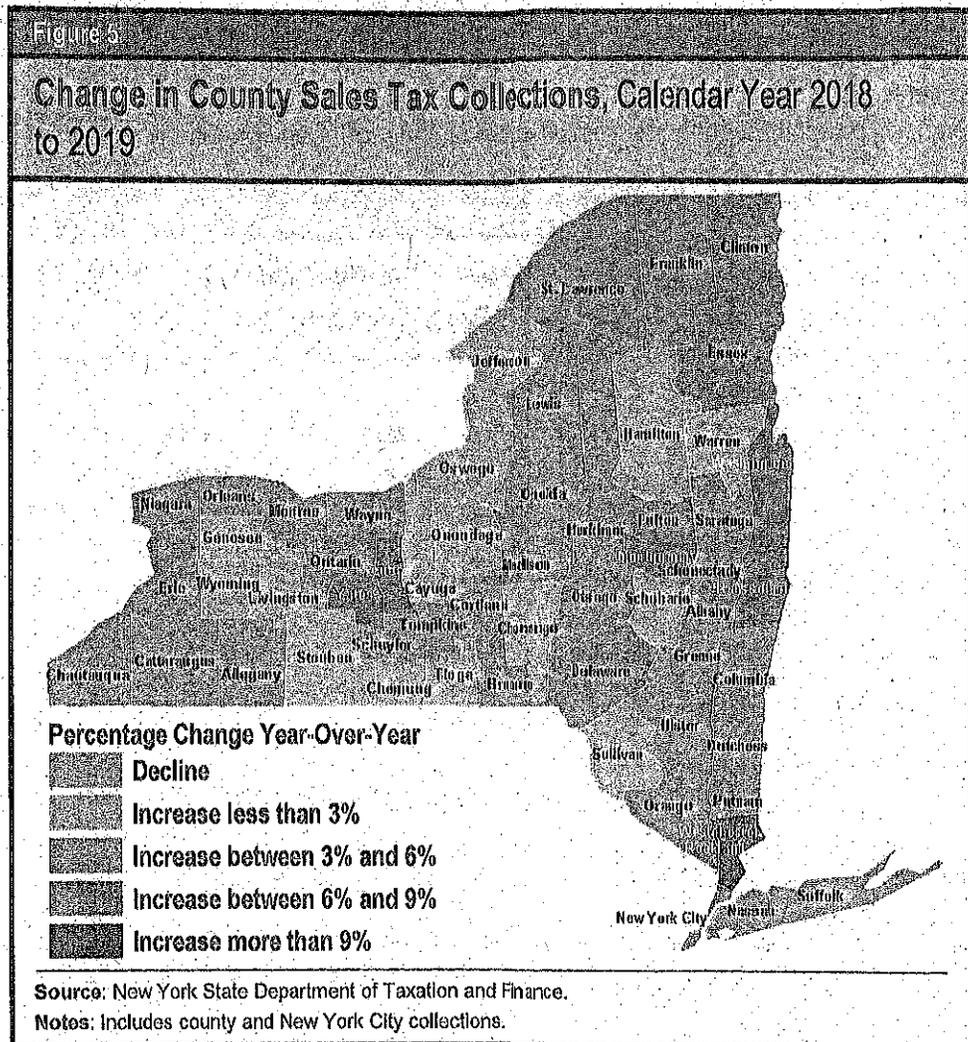
## County Collections

Between 2018 and 2019, county-only sales tax collections (outside New York City) increased by 4.4 percent, growing in 54 of 57 counties.

Westchester County had the strongest year-over-year increase at 12.6 percent. This was largely due to a sales tax rate increase of 1.0 percentage point to the County's portion, bringing the total State and local combined rate from 7.375 percent to 8.375 percent, effective August 2019. The County received an additional \$54 million in sales tax revenue in calendar year 2019 as a result of the rate increase.<sup>4</sup>

Rensselaer (8.4 percent), Yates (7.9 percent) and Washington counties (7.8 percent) had increases over 7 percent as well, while three counties – Delaware, Essex and Fulton – had collection decreases. (See Figure 5.)

Prior period corrections and late filing changes – referred to in this report as “technical adjustments” – made to sales tax collections by Tax & Finance can have a significant impact on overall growth (or decline).<sup>5</sup> For instance, Rensselaer County's strong year-over-year increase in collections for 2019 was bolstered by nearly \$3.8 million in technical adjustments. Conversely, a total of \$1.6 million in technical adjustments contributed to Delaware County's decline in overall collections, and Fulton County experienced a large technical adjustment of \$387,000 in the month of April.



## AIM-Related Payments

The SFY 2019-20 Enacted Budget reduced State funding to the State-administered Aid and Incentives for Municipalities (AIM) program for 1,326 towns and villages, and instead funded the \$59 million "AIM-related" payments to those towns and villages with county sales tax collections. Pursuant to this law, OSC withheld \$44.6 million in county sales tax revenues in December 2019 to make these payments to towns and some villages, with the remaining villages to be paid in May 2020.<sup>6</sup>

When publishing the data, Tax & Finance reported the "gross" local sales tax collections for each county, not adjusting for the withholding for AIM-related payments. This report, therefore, reflects that same data. However, since counties have no discretion over the amounts withheld to make AIM-related payments, it may be more relevant to look at their collections with those amounts removed from the total. By this measure, the total statewide year-over-year increase for all "net" county sales tax collections would be 3.9 percent instead of 4.4 percent. In some counties, the difference between gross and net growth was more than a full percentage point. (See Figure 6.)

Figure 6

### Impact of AIM-Related Payments on County Sales Taxes

| County       | AIM-Related Payments (SFY 2019-20) | Change in Sales Tax Collections (2018 to 2019) |                                    | Percentage-Point Difference Between Gross and Net |
|--------------|------------------------------------|--|------------------------------------|---|
|              |                                    | Gross (With AIM-Related Payments)              | Net (Without AIM-Related Payments) |   |
| Albany       | \$834,131                          | 3.7%   | 3.4%                               | -0.3  |
| Allegany     | \$309,564                          | 4.3%   | 2.9%                               | -1.4  |
| Broome       | \$869,109                          | 4.3%   | 3.6%                               | -0.6  |
| Cattaraugus  | \$272,273                          | 3.9%   | 3.2%                               | -0.7  |
| Cayuga       | \$303,377                          | 2.1%   | 1.3%                               | -0.8  |
| Chautauqua   | \$468,236                          | 5.1%   | 4.4%                               | -0.7  |
| Chemung      | \$163,071                          | 2.8%   | 2.3%                               | -0.3  |
| Chenango     | \$257,855                          | 1.9%   | 0.8%                               | -1.1  |
| Clinton      | \$394,179                          | 4.4%   | 3.7%                               | -0.7  |
| Columbia     | \$209,034                          | 3.9%   | 3.1%                               | -0.7  |
| Corland      | \$151,805                          | 4.7%   | 4.2%                               | -0.5  |
| Delaware     | \$238,290                          | -2.1%  | -3.2%                              | -1.0  |
| Dutchess     | \$1,181,879                        | 5.7%   | 5.1%                               | -0.6  |
| Erle         | \$3,709,039                        | 4.0%   | 3.6%                               | -0.5  |
| Essex        | \$322,039                          | -0.2%  | -1.2%                              | -1.0  |
| Franklin     | \$245,854                          | 5.3%   | 4.2%                               | -1.0  |
| Fulton       | \$148,292                          | -0.9%  | -1.5%                              | -0.7  |
| Genesee      | \$234,489                          | 0.8%   | 0.2%                               | -0.6  |
| Greene       | \$160,751                          | 5.8%   | 5.3%                               | -0.5  |
| Hamilton     | \$41,837                           | 2.9%   | 1.9%                               | -1.0  |
| Herkimer     | \$198,847                          | 5.0%   | 4.4%                               | -0.6  |
| Jefferson    | \$314,650                          | 1.9%   | 1.5%                               | -0.4  |
| Lewis        | \$123,896                          | 3.9%   | 2.9%                               | -1.0  |
| Livingston   | \$244,028                          | 2.0%   | 1.3%                               | -0.7  |
| Madison      | \$225,495                          | 5.3%   | 4.5%                               | -0.8  |
| Monroe       | \$2,913,307                        | 4.4%   | 3.8%                               | -0.6  |
| Montgomery   | \$112,154                          | 6.0%   | 6.5%                               | -0.4  |
| Nassau       | \$7,571,501                        | 3.5%   | 2.9%                               | -0.6  |
| Niagara      | \$534,023                          | 3.1%   | 2.7%                               | -0.4  |
| Onondaga     | \$769,430                          | 3.8%   | 3.3%                               | -0.5  |
| Ontario      | \$2,044,951                        | 2.0%   | 1.5%                               | -0.6  |
| Orange       | \$281,322                          | 3.4%   | 3.1%                               | -0.3  |
| Orleans      | \$859,326                          | 3.9%   | 3.6%                               | -0.3  |
| Oswego       | \$181,905                          | 5.9%   | 4.8%                               | -1.1  |
| Otsego       | \$444,324                          | 1.3%   | 0.4%                               | -0.9  |
| Otsego       | \$272,852                          | 3.5%   | 2.8%                               | -0.7  |
| Putnam       | \$350,980                          | 5.1%   | 4.5%                               | -0.6  |
| Rensselaer   | \$538,799                          | 6.4%   | 7.8%                               | -0.6  |
| Rockland     | \$1,333,385                        | 6.3%   | 5.7%                               | -0.6  |
| Saratoga     | \$649,385                          | 3.5%   | 3.0%                               | -0.5  |
| Schenectady  | \$488,152                          | 3.6%   | 3.1%                               | -0.5  |
| Schoharie    | \$151,371                          | 0.5%   | -0.4%                              | -0.9  |
| Schuyler     | \$93,039                           | 5.0%   | 4.2%                               | -0.8  |
| Seneca       | \$245,800                          | 6.7%   | 5.7%                               | -0.9  |
| St. Lawrence | \$600,337                          | 5.3%   | 4.3%                               | -1.0  |
| Steuben      | \$392,769                          | 2.1%   | 1.4%                               | -0.7  |
| Suffolk      | \$7,008,742                        | 3.6%   | 3.2%                               | -0.5  |
| Sullivan     | \$118,858                          | 1.9%   | 1.0%                               | -0.9  |
| Tioga        | \$270,314                          | 2.6%   | 1.5%                               | -1.1  |
| Tompkins     | \$311,562                          | 5.1%   | 4.5%                               | -0.6  |
| Ulster       | \$639,160                          | 5.9%   | 5.4%                               | -0.5  |
| Warren       | \$213,907                          | 2.3%   | 1.9%                               | -0.4  |
| Washington   | \$195,676                          | 7.9%   | 6.9%                               | -1.0  |
| Wayne        | \$509,428                          | 4.5%   | 3.4%                               | -1.1  |
| Westchester  | \$2,244,930                        | 12.6%  | 12.2%                              | -0.4  |
| Wyoming      | \$181,582                          | 2.4%   | 1.4%                               | -1.0  |
| Yates        | \$111,742                          | 7.9%   | 7.0%                               | -0.9  |
| County Total | \$44,600,000                       | 4.4%   | 3.9%                               | -0.5  |

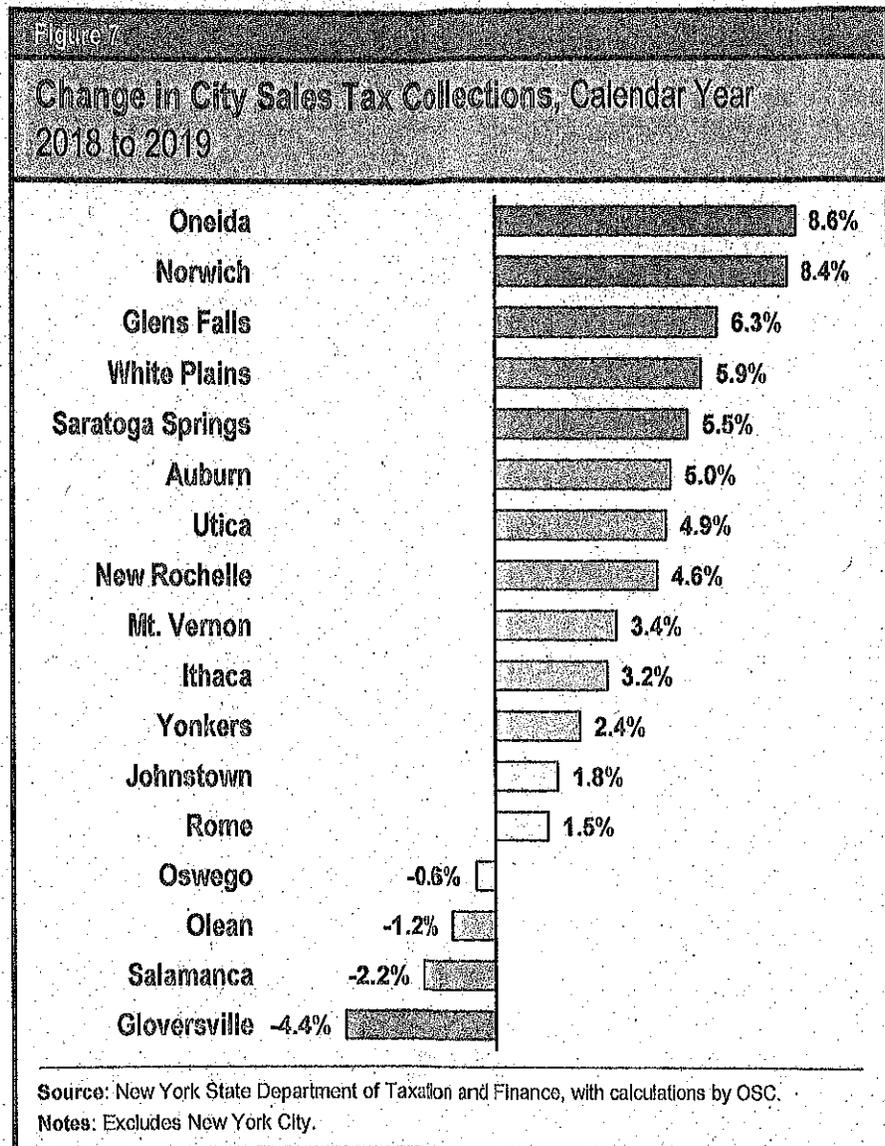
Source: New York State Department of Taxation and Finance, with calculations by OSC.  
Notes: New York City is not included in the table above because it does not receive AIM.

## City Collections

Seventeen cities other than New York City impose their own general sales tax on goods and services. Together, the total collections for these cities increased by 3.6 percent in 2019 over the previous year. The remaining 44 cities receive a portion of what their counties collect.<sup>7</sup>

Thirteen of the cities that impose sales tax experienced increases in year-over-year collections in 2019. The City of Oneida had the strongest growth at 8.6 percent, closely followed by Norwich (8.4 percent). Conversely, the cities of Gloversville, Salamanca, Olean and Oswego saw their collections decline from the previous year, though decreases incurred by Salamanca and Olean were mostly due to technical adjustments. (See Figure 7.)

(For a list of county and city sales tax collections, see Appendix on page 8.)



## Per Capita Collections

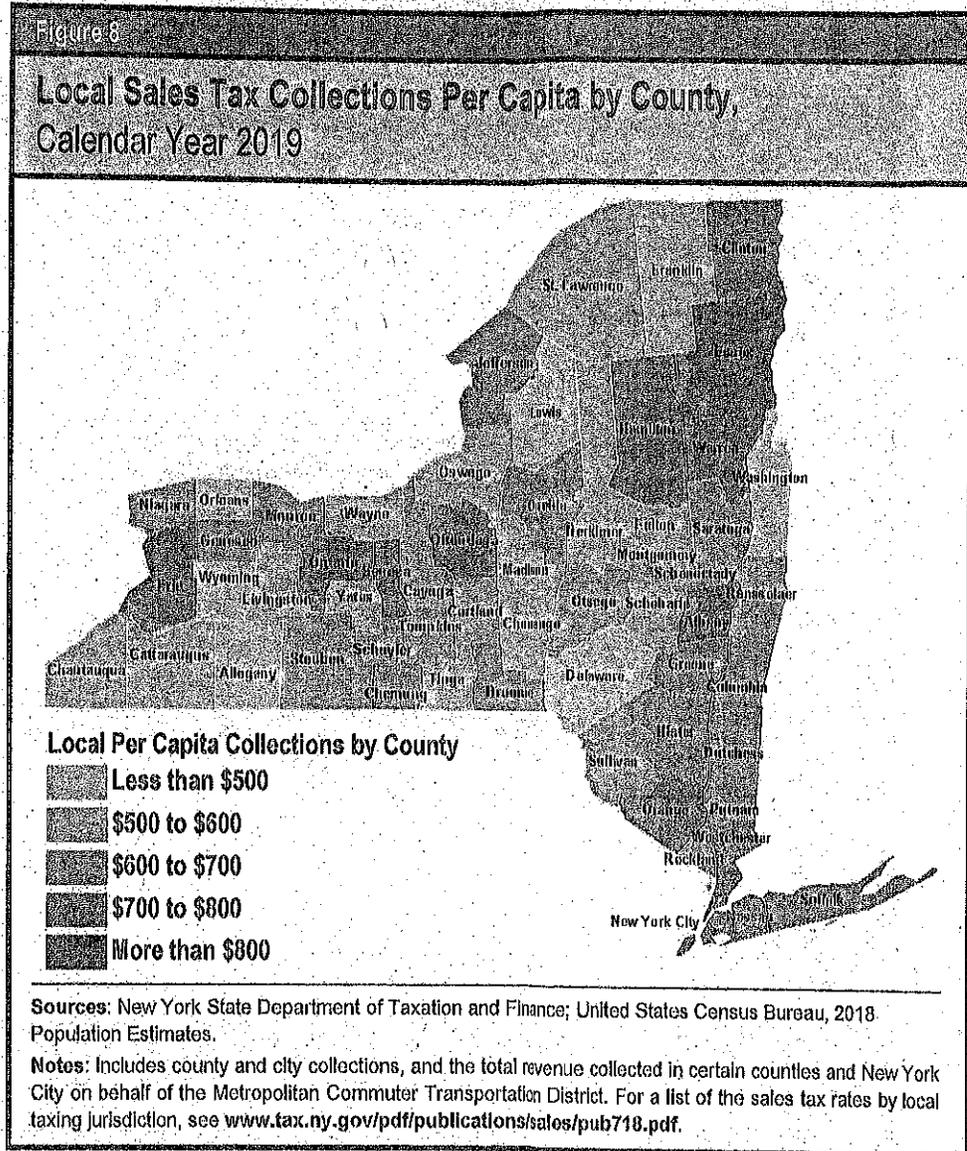
Local sales tax collections in 2019 were \$931 per capita, a \$55 increase from 2018.<sup>8</sup>

Suffolk County (\$1,104), New York City (\$1,064) and Nassau County (\$1,002) had the highest per capita collections in the State. However, the upstate counties of Hamilton (\$970), Warren (\$930) and Albany (\$929) were also quite high. Washington County (\$358) had the lowest per capita amount. (See Figure 8.)

Various factors can cause a disparity in sales tax collections per capita across the State. First, local sales tax rates are not the same statewide. Saratoga, Warren and Washington counties, for example, have lower county rates than most, while Erie and Oneida counties

have higher rates. In addition, New York City and seven surrounding counties are subject to an additional rate that supports the Metropolitan Commuter Transportation District.<sup>9</sup> The tax base may also be different. For example, some services are taxed in New York City that are not taxed elsewhere.<sup>10</sup>

Other factors can also affect per capita collections. Tourism-heavy areas (such as certain counties in the Adirondacks or Finger Lakes) tend to have high collections per capita partly due to their low year-round populations relative to high seasonal sales volumes. Counties in larger metropolitan areas can have more sales tax generated from a greater base of economic activity, and therefore high sales volume. One potential effect of increased internet sales and better enforcement of taxes on those sales could be to strengthen collections in rural counties, which typically have fewer brick-and-mortar shopping establishments.



## Appendix: Sales Tax Collections by Region, 2018 and 2019

| Region                  | City/County | 2018            | 2019            | Percentage Change |
|-------------------------|-------------|-----------------|-----------------|-------------------|
| <b>Capital District</b> |             |                 |                 |                   |
|                         |             | \$767,631,609   | \$790,877,089   | 3.1%              |
| Albany                  | County      | \$275,109,796   | \$285,271,314   | 3.7%              |
| Columbia                | County      | \$43,096,980    | \$44,780,539    | 3.8%              |
| Greene                  | County      | \$32,729,482    | \$34,619,382    | 5.8%              |
| Rensselaer              | County      | \$80,428,881    | \$95,873,627    | 8.4%              |
| Saratoga                | County      | \$125,341,933   | \$129,739,135   | 3.5%              |
| <i>Saratoga Springs</i> | City        | \$12,720,821    | \$13,422,386    | 5.5%              |
| Schenectady             | County      | \$101,627,810   | \$105,276,121   | 3.6%              |
| Warren                  | County      | \$55,015,895    | \$58,265,609    | 2.3%              |
| <i>Glens Falls</i>      | City        | \$3,285,621     | \$3,494,185     | 6.3%              |
| Washington              | County      | \$20,291,922    | \$21,884,666    | 7.8%              |
| <b>Central New York</b> |             |                 |                 |                   |
|                         |             | \$545,237,889   | \$607,076,654   | 23.1%             |
| Cayuga                  | County      | \$36,874,236    | \$37,657,121    | 2.1%              |
| <i>Auburn</i>           | City        | \$9,248,855     | \$9,712,526     | 5.0%              |
| Cortland                | County      | \$29,814,166    | \$31,219,537    | 4.7%              |
| Madison                 | County      | \$29,123,688    | \$30,674,231    | 5.3%              |
| <i>Oneida</i>           | City        | \$4,451,482     | \$4,836,070     | 8.6%              |
| Onondaga                | County      | \$363,657,366   | \$371,013,689   | 2.0%              |
| Oswego                  | County      | \$47,471,985    | \$48,084,060    | 1.3%              |
| <i>Oswego</i>           | City        | \$14,593,989    | \$14,608,895    | -0.6%             |
| <b>Elizabethtown</b>    |             |                 |                 |                   |
|                         |             | \$78,632,113    | \$88,561,681    | 11.3%             |
| Genesee                 | County      | \$42,163,430    | \$42,494,494    | 0.8%              |
| Livingston              | County      | \$34,788,736    | \$35,499,199    | 2.0%              |
| Monroe                  | County      | \$503,950,686   | \$525,955,643   | 4.4%              |
| Ontario                 | County      | \$85,781,565    | \$88,722,902    | 3.4%              |
| Orleans                 | County      | \$16,748,806    | \$17,738,911    | 5.9%              |
| Seneca                  | County      | \$25,984,725    | \$27,722,238    | 6.7%              |
| Wayne                   | County      | \$45,884,370    | \$47,941,230    | 4.5%              |
| Wyoming                 | County      | \$18,592,593    | \$19,038,415    | 2.4%              |
| Yates                   | County      | \$12,731,996    | \$13,738,995    | 7.9%              |
| <b>Long Island</b>      |             |                 |                 |                   |
|                         |             | \$2,649,024,583 | \$2,750,601,000 | 3.8%              |
| Nassau                  | County      | \$1,201,082,161 | \$1,243,714,342 | 3.5%              |
| Suffolk                 | County      | \$1,457,518,262 | \$1,510,458,779 | 3.6%              |
| <b>Mid-Hudson</b>       |             |                 |                 |                   |
|                         |             | \$1,689,864,236 | \$1,807,427,701 | 7.0%              |
| Dutchess                | County      | \$197,426,483   | \$208,670,515   | 5.7%              |
| Orange                  | County      | \$289,627,123   | \$300,786,160   | 3.9%              |
| Putnam                  | County      | \$63,145,092    | \$66,354,864    | 5.1%              |
| Rockland                | County      | \$218,516,610   | \$232,214,848   | 6.3%              |
| Sullivan                | County      | \$46,428,015    | \$47,332,035    | 1.9%              |
| Ulster                  | County      | \$120,049,605   | \$127,189,574   | 5.9%              |
| Westchester             | County      | \$550,562,482   | \$619,794,736   | 12.6%             |
| <i>Mount Vernon</i>     | City        | \$21,539,958    | \$22,282,709    | 3.4%              |
| <i>New Rochelle</i>     | City        | \$29,648,376    | \$31,021,849    | 4.6%              |
| <i>White Plains</i>     | City        | \$49,367,479    | \$52,284,600    | 5.9%              |
| <i>Yonkers</i>          | City        | \$96,132,114    | \$98,434,948    | 2.4%              |

## Appendix: Sales Tax Collections by Region, 2018 and 2019

| Region                  | City/County | 2018            | 2019            | Percentage Change |
|-------------------------|-------------|-----------------|-----------------|-------------------|
| <b>Mohawk Valley</b>    |             |                 |                 |                   |
|                         |             | \$276,693,676   | \$286,986,373   | 4.5%              |
| Fulton                  | County      | \$22,626,880    | \$22,439,415    | -0.8%             |
| Gloversville            | City        | \$4,048,099     | \$3,865,837     | -4.4%             |
| Johnstown               | City        | \$4,086,218     | \$4,157,221     | 1.8%              |
| Hamilton                | County      | \$4,181,988     | \$4,303,157     | 2.9%              |
| Herkimer                | County      | \$32,497,466    | \$34,119,047    | 6.0%              |
| Montgomery              | County      | \$30,811,840    | \$32,936,264    | 6.9%              |
| Oneida                  | County      | \$143,972,635   | \$149,470,997   | 3.8%              |
| Rome                    | City        | \$7,961,861     | \$8,079,754     | 1.5%              |
| Utica                   | City        | \$10,650,255    | \$11,170,063    | 4.9%              |
| Schoharie               | County      | \$16,069,201    | \$16,145,136    | 0.5%              |
| <b>North Country</b>    |             |                 |                 |                   |
|                         |             | \$62,696,907    | \$71,569,094    | 14.4%             |
| Clinton                 | County      | \$56,909,095    | \$59,424,995    | 4.4%              |
| Essex                   | County      | \$31,811,712    | \$31,754,703    | -0.2%             |
| Franklin                | County      | \$23,792,142    | \$25,045,025    | 5.3%              |
| Jefferson               | County      | \$78,658,684    | \$80,178,190    | 1.9%              |
| Lewis                   | County      | \$12,489,548    | \$12,974,165    | 3.9%              |
| St. Lawrence            | County      | \$59,035,722    | \$62,192,015    | 5.3%              |
| <b>Southern Tier</b>    |             |                 |                 |                   |
|                         |             | \$44,077,068    | \$48,988,548    | 11.1%             |
| Broome                  | County      | \$135,218,298   | \$140,998,874   | 4.3%              |
| Chemung                 | County      | \$61,064,126    | \$62,841,042    | 2.6%              |
| Chenango                | County      | \$24,201,702    | \$24,654,475    | 1.9%              |
| Norwich                 | City        | \$1,658,063     | \$1,797,043     | 8.4%              |
| Delaware                | County      | \$22,729,715    | \$22,243,174    | -2.1%             |
| Otsego                  | County      | \$39,001,024    | \$40,366,901    | 3.5%              |
| Schuyler                | County      | \$11,445,898    | \$12,021,871    | 6.0%              |
| Steuben                 | County      | \$58,611,391    | \$59,828,832    | 2.1%              |
| Tioga                   | County      | \$24,240,238    | \$24,864,871    | 2.6%              |
| Tompkins                | County      | \$54,150,488    | \$56,886,775    | 5.1%              |
| Ithaca                  | City        | \$11,966,317    | \$12,347,450    | 3.2%              |
| <b>Western New York</b> |             |                 |                 |                   |
|                         |             | \$1,066,104,206 | \$1,076,442,067 | 1.0%              |
| Allegany                | County      | \$21,442,830    | \$22,370,358    | 4.3%              |
| Cattaraugus             | County      | \$38,652,830    | \$40,150,213    | 3.9%              |
| Olean                   | City        | \$4,383,244     | \$4,328,514     | -1.2%             |
| Salamanca               | City        | \$689,929       | \$674,691       | -2.2%             |
| Chautauqua              | County      | \$67,543,461    | \$70,960,529    | 5.1%              |
| Erie                    | County      | \$797,191,558   | \$829,405,716   | 4.0%              |
| Niagara                 | County      | \$125,873,736   | \$129,798,452   | 3.1%              |
| <b>New York City</b>    |             |                 |                 |                   |
|                         |             | \$2,541,561,375 | \$2,615,641,171 | 3.0%              |
| <b>Other Local</b>      |             |                 |                 |                   |
|                         |             | \$1,156,515,064 | \$1,207,748,987 | 4.3%              |
| <b>Statewide Total</b>  |             |                 |                 |                   |
|                         |             | \$7,468,246,597 | \$7,837,100,588 | 4.2%              |

Source: New York State Department of Taxation and Finance, with calculations by OSC.

Notes: Other Local Includes sales taxes collected on behalf of the New York Convention Center Development Corporation, the Mass Transportation Operating Assistance Fund, the Metropolitan Transit Authority Aid Trust Account and school districts. Regional totals do not include taxes collected for these purposes, but do include cities that impose a general sales tax.

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## Notes

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- <sup>1</sup> Unless otherwise noted, all sales tax collections data in this report are taken from the New York State Department of Taxation and Finance's AS570 reports. The AS570 reports distributions, which are called collections in this report. The rates shown in Figure 1 have been adjusted for a major multiyear technical correction to New York City's collections in 2015. For a more thorough discussion of this adjustment, see the Office of the New York State Comptroller, *2016 Local Sales Tax Collections*, January 31, 2017, [www.osc.state.ny.us/reports/economic/2016-local-sales-tax-collections.pdf](http://www.osc.state.ny.us/reports/economic/2016-local-sales-tax-collections.pdf).
- <sup>2</sup> Federal Reserve District, *The Beige Book*, January 2020, [www.federalreserve.gov/monetarypolicy/beige-book-default.htm](http://www.federalreserve.gov/monetarypolicy/beige-book-default.htm); New York State Department of Labor, *Current Employment Statistics*, accessed on January 24, 2020, [www.labor.ny.gov/stats/cesemp.asp](http://www.labor.ny.gov/stats/cesemp.asp).
- <sup>3</sup> For more information on the State's efforts to "eliminate the internet tax advantage," see New York State, FY 2020 Enacted Budget Financial Plan, p. 91, [www.budget.ny.gov/pubs/archive/fy20/enac/fy20fp-en.pdf](http://www.budget.ny.gov/pubs/archive/fy20/enac/fy20fp-en.pdf).
- <sup>4</sup> New York State Department of Taxation and Finance, *AS300 – Monthly Cash and Collection Distributions With Variances for Assessments, Late-Filed Returns, Rate Adjustments and Prior Period Adjustments*, accessed on January 24, 2020, [www.tax.ny.gov/research/stats/statistics/sales\\_tax/government/as300.htm](http://www.tax.ny.gov/research/stats/statistics/sales_tax/government/as300.htm).
- <sup>5</sup> As used in this report, the term "technical adjustments" refers to any of a number of collection or distribution corrections made by the New York State Department of Taxation and Finance that are not related to current economic activity, such as late filings or errors caught on later audit. To access "technical adjustments" data taken from the New York State Department of Taxation and Finance's AS300 and AS310 reports, see [www.tax.ny.gov/research/stats/statistics/sales\\_tax/government/reports\\_list.htm](http://www.tax.ny.gov/research/stats/statistics/sales_tax/government/reports_list.htm).
- <sup>6</sup> Office of the New York State Comptroller, "Aid and Incentives for Municipalities (AIM) and AIM-Related Payments," [www.osc.state.ny.us/localgov/datanstat/stateaid/index.htm](http://www.osc.state.ny.us/localgov/datanstat/stateaid/index.htm).
- <sup>7</sup> For a more detailed discussion of sales tax pre-emption by cities, see Office of the New York State Comptroller, *Local Government Sales Taxes in New York State: 2015 Update*, March 2015, p. 6, [www.osc.state.ny.us/localgov/pubs/research/salestax2015.pdf](http://www.osc.state.ny.us/localgov/pubs/research/salestax2015.pdf).
- <sup>8</sup> This amount does not include the State's share of the sales tax collected for 2019. However, local per capita collections include the total revenue collected in certain counties and in New York City on behalf of the Metropolitan Commuter Transportation District. A per capita amount of \$84 is applied to each affected local taxing jurisdiction.
- <sup>9</sup> For a list of local sales and use tax rates by jurisdiction, see [www.tax.ny.gov/pdf/publications/sales/pub718.pdf](http://www.tax.ny.gov/pdf/publications/sales/pub718.pdf). For more details, including enactment and effective dates, see [www.tax.ny.gov/pdf/publications/sales/pub718a.pdf](http://www.tax.ny.gov/pdf/publications/sales/pub718a.pdf).
- <sup>10</sup> For more information on the types of taxable goods and services in New York City, see [www1.nyc.gov/site/finance/taxes/business-nys-sales-tax.page](http://www1.nyc.gov/site/finance/taxes/business-nys-sales-tax.page).



Office of the NEW YORK STATE

# COMPTROLLER

New York State Comptroller  
**THOMAS P. DINAPOLI**

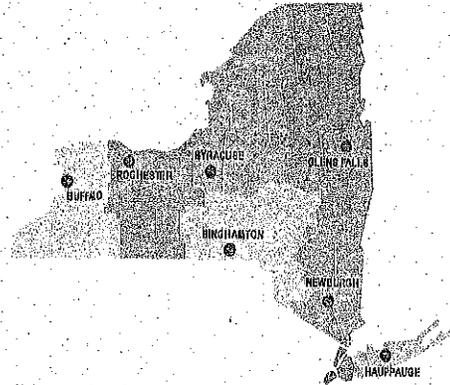
## Division of Local Government and School Accountability

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Municipal Law Section • 518.474.5586

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## Contact

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**Table 17: Real Estate Transfer Tax Collections by County**  
**Fiscal Year 2019**

| County               | Recording Officers' Fees | Net Amount Paid to State Tax Department 1/ | County                     | Recording Officers' Fees | Net Amount Paid to State Tax Department 1/ |
|----------------------|--------------------------|--|----------------------------|--------------------------|--|
| New York City, Total | 77,700                   | 702,577,143                                | Niagara                    | 6,123                    | \$2,136,170                                |
| Bronx                | 7,649                    | 20,379,251                                 | Oneida                     | 6,013                    | 1,953,902                                  |
| Kings                | 20,556                   | 149,854,189                                | Onondaga                   | 11,364                   | 6,512,459                                  |
| New York             | 18,787                   | 432,280,642                                | Ontario                    | 3,582                    | 1,995,985                                  |
| Queens               | 22,579                   | 83,972,266                                 | Orange                     | 10,125                   | 9,596,391                                  |
| Richmond             | 8,129                    | 15,912,909                                 | Orleans                    | 1,338                    | 564,136                                    |
|                      |                          |  | Oswego                     | 3,942                    | 996,350                                    |
| Albany               | 7,273                    | \$5,145,354                                | Otsego                     | 2,426                    | 725,291                                    |
| Allegany             | 2,229                    | 329,351                                    | Putnam                     | 2,576                    | 3,244,649                                  |
| Broome               | 5,211                    | 1,808,465                                  | Rensselaer                 | 4,676                    | 2,358,253                                  |
| Cattaraugus          | 3,583                    | 738,974                                    | Rockland                   | 6,524                    | 8,860,305                                  |
| Cayuga               | 2,564                    | 788,306                                    | St. Lawrence               | 4,028                    | 743,705                                    |
| Chautauqua           | 5,607                    | 1,405,935                                  | Saratoga                   | 6,856                    | 6,206,822                                  |
| Chemung              | 2,577                    | 799,163                                    | Schenectady                | 4,700                    | 2,205,282                                  |
| Chenango             | 1,765                    | 359,633                                    | Schoharie                  | 1,394                    | 357,465                                    |
| Clinton              | 2,489                    | 834,765                                    | Schuyler                   | 853                      | 194,868                                    |
| Columbia             | 2,306                    | 1,795,266                                  | Seneca                     | 1,131                    | 363,343                                    |
| Cortland             | 1,447                    | 493,820                                    | Steuben                    | 3,867                    | 934,022                                    |
| Delaware             | 2,423                    | 712,175                                    | Suffolk                    | 31,762                   | 74,666,950                                 |
| Dutchess             | 7,293                    | 8,036,331                                  | Sullivan                   | 3,874                    | 1,469,401                                  |
| Erie                 | 20,763                   | 13,415,994                                 | Tioga                      | 1,508                    | 426,694                                    |
| Essex                | 2,125                    | 1,292,851                                  | Tompkins                   | 2,237                    | 1,541,418                                  |
| Franklin             | 1,583                    | 519,103                                    | Ulster                     | 5,741                    | 4,025,329                                  |
| Fulton               | 2,086                    | 505,625                                    | Warren                     | 2,952                    | 2,319,350                                  |
| Genesee              | 1,802                    | 411,098                                    | Washington                 | 2,190                    | 794,659                                    |
| Greene               | 2,373                    | 983,835                                    | Wayne                      | 3,399                    | 940,311                                    |
| Hamilton             | 622                      | 231,918                                    | Westchester                | 13,003                   | 63,621,898                                 |
| Herkimer             | 2,395                    | 780,346                                    | Wyoming                    | 1,289                    | 429,681                                    |
| Jefferson            | 4,120                    | 1,313,539                                  | Yates                      | 1,097                    | 543,387                                    |
| Lewis                | 1,324                    | 233,632                                    |                            |                          |  |
| Livingston           | 1,832                    | 668,662                                    | <b>Total, All Counties</b> | <b>360,284</b>           | <b>\$1,026,734,397</b>                     |
| Madison              | 2,316                    | 821,832                                    |                            |                          |  |
| Monroe               | 17,991                   | 10,883,350                                 | Unclassified by count      | ---                      | \$92,876,427                               |
| Montgomery           | 1,996                    | 385,798                                    |                            |                          |  |
| Nassau               | 21,922                   | 67,733,658                                 | <b>Grand Total</b>         | <b>360,284</b>           | <b>\$1,119,610,824</b>                     |

1/ Includes a total of \$25,165 interest reported by thirty-three localities. Net amount is before refunds of \$1,389,620 paid but not allocated to localities.

2/ Reflects payments received directly by the Tax Department's Central Office.

NOTE: Data are estimated based on currently available information.

**Table 23: Mortgage Tax Collections by County**

**State Fiscal Year 2019  
(ALL PROCEEDS RECEIVED BY LOCALITIES)**

| County                      | Number of<br>Mortgages<br>Recorded | Amount of<br>Taxes<br>Collected | Additional<br>Tax 1/ | Additional<br>Tax 2/ | Special<br>Assistance<br>Fund 3/ | Local<br>Tax 4/      | Net Amount<br>Paid to County<br>Treasurers 5/ |
|-----------------------------|------------------------------------|---------------------------------|----------------------|----------------------|----------------------------------|----------------------|---|
| <b>New York City, Total</b> | <b>66,180</b>                      | <b>\$1,468,029,950</b>          | <b>\$205,757,336</b> | <b>\$108,826,889</b> | <b>\$59,481,404</b>              | <b>\$753,352,864</b> | <b>\$1,092,263,652</b>                        |
| Bronx                       | 6,336                              | 82,297,029                      | 11,451,483           | 5,550,342            | 3,957,330                        | 42,022,460           | 61,252,781                                    |
| Kings                       | 21,058                             | 405,017,670                     | 56,210,617           | 26,419,120           | 20,254,821                       | 207,854,220          | 301,943,497                                   |
| New York                    | 8,661                              | 649,162,288                     | 91,919,714           | 61,717,709           | 12,690,673                       | 332,872,863          | 481,591,671                                   |
| Queens                      | 20,335                             | 260,325,593                     | 36,778,419           | 13,438,097           | 16,406,226                       | 132,755,959          | 193,523,153                                   |
| Richmond                    | 9,790                              | 71,227,371                      | 9,397,103            | 1,701,422            | 6,172,354                        | 37,847,362           | 53,952,550                                    |
| Albany                      | 7,664                              | 16,637,087                      | 3,920,904            | 1,719,287            | 799,651                          | 1,458,074            | 9,694,225                                     |
| Allegany                    | 931                                | 730,930                         | 151,985              | 150,842              | ...                              | ...                  | 332,728                                       |
| Broome                      | 4,167                              | 4,546,629                       | ...                  | 813,746              | ...                              | 1,116,091            | 3,349,161                                     |
| Cattaraugus                 | 1,470                              | 1,704,973                       | 306,710              | 296,946              | ...                              | 258,622              | 927,798                                       |
| Cayuga                      | 1,940                              | 1,897,579                       | 426,035              | 372,576              | ...                              | ...                  | 896,999                                       |
| Chautauqua                  | 2,720                              | 3,288,949                       | 613,051              | 599,547              | ...                              | 667,513              | 2,001,911                                     |
| Chemung                     | 2,028                              | 1,423,985                       | ...                  | 343,775              | ...                              | ...                  | 915,210                                       |
| Chenango                    | 1,021                              | 646,379                         | ...                  | 183,130              | ...                              | ...                  | 463,248                                       |
| Clinton                     | 1,569                              | 2,012,810                       | 442,176              | 410,788              | ...                              | ...                  | 935,080                                       |
| Columbia                    | 1,650                              | 3,678,477                       | ...                  | 651,132              | ...                              | 1,454,988            | 2,896,745                                     |
| Cortland                    | 1,114                              | 1,144,928                       | ...                  | 226,963              | ...                              | 285,349              | 855,649                                       |
| Delaware                    | 1,102                              | 1,200,783                       | 294,705              | 279,131              | ...                              | ...                  | 625,483                                       |
| Dutchess                    | 7,530                              | 15,635,376                      | 4,487,166            | 936,841              | 2,374,664                        | ...                  | 7,535,665                                     |
| Erie                        | 24,649                             | 36,578,085                      | 8,808,318            | 2,441,890            | 6,310,547                        | ...                  | 18,461,227                                    |
| Essex                       | 967                                | 1,918,892                       | 395,337              | 367,861              | ...                              | 314,742              | 1,131,694                                     |
| Franklin                    | 914                                | 886,325                         | 208,351              | 198,403              | ...                              | ...                  | 444,873                                       |
| Fulton                      | 1,134                              | 1,169,646                       | 290,445              | 250,634              | ...                              | ...                  | 626,709                                       |
| Genesee                     | 1,363                              | 1,728,610                       | 316,890              | 292,244              | ...                              | 338,375              | 1,009,242                                     |
| Greene                      | 1,396                              | 2,261,502                       | ...                  | 456,537              | ...                              | 712,162              | 1,699,384                                     |
| Hamilton                    | 245                                | 355,205                         | ...                  | 76,941               | ...                              | 92,755               | 278,265                                       |
| Herkimer                    | 1,478                              | 1,567,115                       | ...                  | 301,156              | ...                              | 415,958              | 1,216,688                                     |
| Jefferson                   | 2,856                              | 2,396,746                       | ...                  | 587,712              | ...                              | ...                  | 1,459,700                                     |
| Lewis                       | 798                                | 565,760                         | ...                  | 105,552              | ...                              | 148,272              | 444,823                                       |
| Livingston                  | 1,446                              | 1,571,306                       | 386,999              | 344,328              | ...                              | ...                  | 836,979                                       |
| Madison                     | 1,576                              | 1,254,629                       | ...                  | 337,324              | ...                              | ...                  | 837,463                                       |
| Monroe                      | 23,006                             | 29,429,897                      | 7,314,459            | 6,107,336            | ...                              | ...                  | 15,168,233                                    |

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where the county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Pursuant to Article 11, section 253 of the Tax Law, any city having a population of one million or more and any county of the state may impose a mortgage recording tax by enacting a local law and receiving authority and empowerment from the state legislature to adopt and amend the local law.

5/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.

Table 23: Mortgage Tax Collections by County (Cont'd)

| State Fiscal Year 2019<br>(ALL PROCEEDS RECEIVED BY LOCALITIES) |                                    |                                 |                      |                      |                                  |                      |   |
|---|------------------------------------|---------------------------------|----------------------|----------------------|----------------------------------|----------------------|---|
| County  | Number of<br>Mortgages<br>Recorded | Amount of<br>Taxes<br>Collected | Additional<br>Tax 1/ | Additional<br>Tax 2/ | Special<br>Assistance<br>Fund 3/ | Local<br>Tax 4/      | Net Amount<br>Paid to County<br>Treasurers 5/ |
| Montgomery  | 1,004                              | 621,188                         | ...                  | 139,195              | ...                              | ...                  | 381,994                                       |
| Nassau  | 34,664                             | 110,647,073                     | 31,543,486           | 3,245,602            | 20,187,252                       | ...                  | 52,792,021                                    |
| Niagara   | 5,196                              | 5,798,663                       | 1,328,722            | 1,232,417            | ...                              | ...                  | 2,286,811                                     |
| Oneida  | 5,146                              | 5,277,816                       | 1,319,389            | 911,435              | ...                              | ...                  | 2,564,362                                     |
| Onondaga  | 12,958                             | 15,152,050                      | 3,786,745            | 3,070,613            | ...                              | ...                  | 7,761,619                                     |
| Ontario   | 3,564                              | 4,871,692                       | 1,237,024            | 1,078,931            | ...                              | ...                  | 2,502,694                                     |
| Orange  | 9,400                              | 21,996,743                      | 6,174,605            | 1,268,650            | 3,668,800                        | ...                  | 10,492,017                                    |
| Orleans   | 933                                | 773,305                         | 182,241              | 142,561              | ...                              | ...                  | 349,053                                       |
| Oswego  | 2,783                              | 2,372,359                       | 567,299              | 429,859              | ...                              | ...                  | 1,157,220                                     |
| Otsego  | 1,436                              | 1,387,818                       | ...                  | 427,764              | ...                              | ...                  | 948,054                                       |
| Putnam  | 2,354                              | 5,778,305                       | 1,541,859            | 108,424              | 1,129,401                        | ...                  | 2,646,602                                     |
| Rensselaer  | 4,349                              | 7,131,814                       | 1,563,206            | 1,053,000            | ...                              | 1,500,193            | 4,478,736                                     |
| Rockland  | 6,167                              | 27,444,455                      | 6,102,651            | 1,254,949            | 3,849,336                        | 5,231,607            | 15,667,373                                    |
| St. Lawrence  | 2,277                              | 1,415,352                       | ...                  | 351,825              | ...                              | ...                  | 893,054                                       |
| Saratoga  | 7,341                              | 13,711,368                      | 3,488,234            | 2,851,143            | ...                              | ...                  | 7,256,363                                     |
| Schenectady   | 4,075                              | 7,322,128                       | 1,425,502            | 1,182,585            | ...                              | 1,513,440            | 4,538,845                                     |
| Schoharie   | 724                                | 709,659                         | ...                  | 143,356              | ...                              | 187,519              | 562,058                                       |
| Schuyler  | 533                                | 585,279                         | 137,099              | 111,980              | ...                              | ...                  | 290,540                                       |
| Seneca  | 765                                | 823,510                         | 201,765              | 185,679              | ...                              | ...                  | 436,066                                       |
| Steuben   | 2,468                              | 2,711,916                       | 505,877              | 383,774              | ...                              | 553,656              | 1,656,355                                     |
| Suffolk   | 37,365                             | 133,452,520                     | 38,754,250           | 4,538,731            | 24,052,849                       | ...                  | 63,368,025                                    |
| Sullivan  | 1,689                              | 2,870,846                       | ...                  | 659,710              | ...                              | 707,080              | 2,120,191                                     |
| Tioga   | 1,192                              | 750,780                         | ...                  | 166,902              | ...                              | ...                  | 457,349                                       |
| Tompkins  | 2,172                              | 4,564,161                       | 1,086,050            | 928,191              | ...                              | ...                  | 2,242,759                                     |
| Ulster  | 4,213                              | 5,508,775                       | ...                  | 1,625,814            | ...                              | ...                  | 3,707,430                                     |
| Warren  | 2,108                              | 4,637,774                       | 969,178              | 894,007              | ...                              | 744,221              | 2,771,083                                     |
| Washington  | 1,596                              | 1,718,127                       | 405,291              | 362,683              | ...                              | ...                  | 875,786                                       |
| Wayne   | 2,576                              | 3,435,671                       | 678,543              | 588,549              | ...                              | 717,661              | 2,140,571                                     |
| Westchester   | 18,609                             | 98,385,520                      | 21,973,008           | 3,811,797            | 13,559,992                       | 18,008,460           | 58,002,336 a/                                 |
| Wyoming   | 1,008                              | 1,382,249                       | 228,576              | 222,141              | ...                              | 247,317              | 739,944                                       |
| Yates   | 736                                | 983,850                         | ...                  | 210,606              | ...                              | 238,029              | 714,205                                       |
| <b>Total, All Counties</b>                                      | <b>344,315</b>                     | <b>\$2,090,485,318</b>          | <b>\$359,321,462</b> | <b>\$161,261,908</b> | <b>\$135,413,996</b>             | <b>\$790,264,946</b> | <b>\$1,424,110,350</b>                        |

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where the county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Pursuant to Article 11, section 253 of the Tax Law, any city having a population of one million or more and any county of the state may impose a

WASHINGTON COUNTY  
GLENS FALLS NATIONAL BANK & TRUST CO.  
FOR THE PERIOD ENDED: 2/10/2020

| NAME OF ACCOUNT                      | ACCOUNT NUMBER | BALANCE        |
|--------------------------------------|----------------|----------------|
| Mortgage Tax                         | 9800010        | \$360,372.98   |
| Capital Construction                 | 9800052        | \$1,158,051.36 |
| Sewer District No. 2 Oper & Maint    | 9813502        | \$484,708.75   |
| Trust & Agency-Trustee               | 9813654        | \$0.35         |
| Court & Trust                        | 9813667        | \$0.00         |
| Solid Waste Management               | 9814569        | \$0.00         |
| BOS                                  | 9814909        | \$222.84       |
| Treasurer Petty Cash                 | 9815076        | \$39,313.82    |
| Health/Dental Insurance Account      | 10698907       | \$1,059,545.41 |
| Internet Payment Account             | 10767223       | \$28,500.63    |
| County Clerk DMV                     | 10784086       | \$216,977.41   |
| Sheriff Inmate Com                   | 10784112       | \$76,478.07    |
| Sheriff Inmate Trust Fund            | 10784125       | \$6,227.29     |
| Sheriff General                      | 10784138       | \$5,946.46     |
| DA Prosecution Acct                  | 10784989       | \$4,590.80     |
| County Road Machinery                | 10864498       | \$855,841.38   |
| Compensation & Disability            | 10864757       | \$35,244.38    |
| General Fund                         | 10864760       | \$6,185,760.49 |
| Workers Compensation                 | 10864786       | \$423,595.31   |
| Employee Flex Spending               | 10864799       | \$200,187.95   |
| Trust & Agency SSA-Beneficiaries     | 10864809       | \$41,392.26    |
| Crime Proceeds-DA                    | 10864812       | \$63,783.09    |
| Payroll                              | 10864838       | \$1,561,907.50 |
| General Fund-DSS                     | 10864841       | \$505,366.78   |
| Crime Proceeds-Sheriff               | 10864870       | \$53,666.02    |
| Sewer District No. 1 Warren/Wash IDA | 10864883       | \$76,104.02    |
| Trust & Agency                       | 10864896       | \$160,696.03   |
| DSS-Cash Receipts                    | 10864906       | \$42,205.47    |
| Car Pool                             | 10865060       | \$138,741.40   |
| Community Development                | 10865073       | \$0.00         |
| County Road                          | 10865109       | \$1,016,433.80 |
| Treasurer Petty Cash-Procurement     | 10870576       | \$2,851.47     |
| County Clerk General                 | 10871038       | \$341,213.66   |
| County Clerk Current Exp             | 10871067       | \$0.00         |
| Sheriff                              | 10897135       | \$367.73       |
| DSS-Incidental                       | 11008868       | \$3,603.61     |
| Probation                            | 11009087       | \$11,887.15    |
| Sheriff Civil Fund                   | 13125532       | \$146,963.39   |
| CDBG Grant Awards                    | 13125545       | \$0.00         |
| Ball Passthrough                     | 13174350       | \$214.70       |

**COURT & TRUST ACCOUNTS**

|                        |          |            |
|------------------------|----------|------------|
| Action #672            | 40404242 | \$7,612.55 |
| Action #673            | 40405063 | \$182.18   |
| Action #676            | 40471657 | \$1,000.64 |
| Trustee: Roblee-Barker | 6075356  | \$199.00   |
| Trustee: Blanchfield   | 6075411  | \$1,000.77 |
| Trustee: Tierney       | 6075314  | \$300.16   |
| Trustee: Gilchrist     | 6075327  | \$300.16   |
| Trustee: Grady         | 6075343  | \$297.16   |
| Trustee: Russell       | 6075330  | \$500.24   |

**CERTIFICATES OF DEPOSIT**

|  |                 |
|--|-----------------|
| Total  | \$15,318,556.62 |
| Irrevocable Stand-By LOC (FHL Bank of NY)      | \$0.00          |
| Securities Pledged (Book)                      | \$15,726,254.10 |
| FDIC Insurance                                 | \$250,000.00    |
|  | \$15,976,254.10 |
| Difference (-Securities in Excess of Deposits) | (\$657,697.48)  |

\*Market Value

|                                 |                 |                 |       |            |
|---------------------------------|-----------------|-----------------|-------|------------|
| GFN - Insured Cash Sweep:       |                 | \$36,722,898.75 | 1.70% | 12/31/2019 |
| General                         | \$24,194,191.53 |                 |       |            |
| Sewer District                  | \$1,545,579.94  |                 |       |            |
| Workers Comp Reserve            | \$1,792,030.66  |                 |       |            |
| Self Insurance-Health Insurance | \$3,573,113.15  |                 |       |            |
| Capital Construction            | \$5,617,983.47  |                 |       |            |
| NYCLASS                         |                 | \$81,967.63     | 1.52% | 1/9/2020   |
| Capital Construction            | \$60,394.53     |                 |       |            |
| County Road Machinery           | \$21,274.30     |                 |       |            |
| Sewer District #2               | \$66.76         |                 |       |            |
| Workers Comp Reserve            | \$77.39         |                 |       |            |
| Self Insurance-Health Insurance | \$154.65        |                 |       |            |

q:\cashbalancesecuritization

|                    |                 |
|--------------------|-----------------|
| Total Cash on Hand | \$52,123,423.00 |
|--------------------|-----------------|



# Budget by Function Report

Through 02/13/20  
 Prior Fiscal Year Activity Included  
 Summary Listing

| Function<br>Sub Function                        | Adopted<br>Budget       | Budget<br>Amendments  | Amended<br>Budget       | Current Month<br>Transactions | YTD<br>Encumbrances   | YTD<br>Transactions    | Budget - YTD<br>Transactions | % Used/<br>Rec'd | Prior Year YTD         |
|---|-------------------------|-----------------------|-------------------------|-------------------------------|-----------------------|------------------------|------------------------------|------------------|------------------------|
| <b>Fund A - General Fund</b>                    |                         |                       |                         |                               |                       |                        |                              |                  |                        |
| <b>REVENUE</b>                                  |                         |                       |                         |                               |                       |                        |                              |                  |                        |
| 1000-1999 - General Government Support          | 3,580,464.00            | 93,000.00             | 3,673,464.00            | 117,466.03                    | .00                   | 235,351.53             | 3,438,112.47                 | 6                | (40,693.26)            |
| 2000-2999 - Education                           | 3,133,250.00            | .00                   | 3,133,250.00            | 49,076.29                     | .00                   | 138,073.03             | 2,995,176.97                 | 4                | 146,484.58             |
| 3000-3999 - Public Safety                       | 2,152,870.00            | .00                   | 2,152,870.00            | 25,049.85                     | .00                   | 170,163.52             | 1,982,706.48                 | 8                | 50,907.87              |
| 4000-4999 - Health                              | 3,927,534.00            | .00                   | 3,927,534.00            | 20.00                         | .00                   | 12,576.30              | 3,914,957.70                 | 0                | 1,921.34               |
| 6000-6999 - Economic Assistance and Opportunity | 15,748,035.00           | .00                   | 15,748,035.00           | 74,813.73                     | .00                   | 74,813.73              | 15,673,221.27                | 0                | 69,984.89              |
| 7000-7999 - Culture and Recreation              | 744,459.00              | .00                   | 744,459.00              | 2,695.00                      | .00                   | 47,560.93              | 696,898.07                   | 6                | 3,769.00               |
| 8000-8999 - Home and Community Service          | .00                     | .00                   | .00                     | .00                           | .00                   | .00                    | .00                          | +++              | .00                    |
| 9999 - Pooled/Unallocable                       | 58,643,849.00           | .00                   | 58,643,849.00           | 16,486.58                     | .00                   | 34,929,456.32          | 23,714,392.68                | 60               | 35,623,016.19          |
| <b>REVENUE TOTALS</b>                           | <b>\$87,930,461.00</b>  | <b>\$93,000.00</b>    | <b>\$88,023,461.00</b>  | <b>\$285,607.48</b>           | <b>\$0.00</b>         | <b>\$35,607,995.36</b> | <b>\$52,415,465.64</b>       | <b>40%</b>       | <b>\$35,855,390.61</b> |
| <b>EXPENSE</b>                                  |                         |                       |                         |                               |                       |                        |                              |                  |                        |
| 1000-1999 - General Government Support          | 13,102,491.00           | 43,850.00             | 13,146,341.00           | 343,833.71                    | 286,232.11            | 1,467,123.69           | 11,392,985.20                | 13               | 1,607,688.63           |
| 2000-2999 - Education                           | 5,378,466.00            | .00                   | 5,378,466.00            | 12,074.63                     | .00                   | 536,701.55             | 4,841,764.45                 | 10               | 496,683.86             |
| 3000-3999 - Public Safety                       | 12,286,355.00           | .00                   | 12,286,355.00           | 442,632.26                    | 17,436.97             | 1,188,870.42           | 11,080,047.61                | 10               | 911,062.71             |
| 4000-4999 - Health                              | 4,481,379.00            | .00                   | 4,481,379.00            | 92,077.49                     | 5,807.97              | 499,837.07             | 3,975,733.96                 | 11               | 165,722.31             |
| 6000-6999 - Economic Assistance and Opportunity | 29,295,124.00           | 259,000.00            | 29,554,124.00           | 787,137.08                    | 48,146.07             | 2,561,813.47           | 26,944,164.46                | 9                | 2,305,545.00           |
| 7000-7999 - Culture and Recreation              | 1,025,752.00            | .00                   | 1,025,752.00            | 28,194.60                     | 119.15                | 69,813.83              | 955,819.02                   | 7                | 47,116.39              |
| 8000-8999 - Home and Community Service          | 1,002,552.00            | .00                   | 1,002,552.00            | 6,100.21                      | 60,000.00             | 443,751.46             | 498,800.54                   | 50               | 471,984.88             |
| 9000-9099 - Retiree Employee Benefit            | 1,593,204.00            | .00                   | 1,593,204.00            | .00                           | .00                   | 114,145.65             | 1,479,058.35                 | 7                | 177,711.38             |
| 9700-9799 - Debt Service                        | 74,796.00               | .00                   | 74,796.00               | .00                           | .00                   | .00                    | 74,796.00                    | 0                | .00                    |
| 101 - Principal Retirement                      | 183,333.00              | .00                   | 183,333.00              | .00                           | .00                   | .00                    | 183,333.00                   | 0                | .00                    |
| 102 - Interest                                  | 14,985.00               | .00                   | 14,985.00               | .00                           | .00                   | .00                    | 14,985.00                    | 0                | .00                    |
| 9900-9998 - Interfund Transfer                  | 11,128,755.00           | .00                   | 11,128,755.00           | .00                           | .00                   | .00                    | 11,128,755.00                | 0                | .00                    |
| 9999 - Pooled/Unallocable                       | 10,963,269.00           | .00                   | 10,963,269.00           | .00                           | .00                   | .00                    | 10,963,269.00                | 0                | 2,009.25               |
| <b>EXPENSE TOTALS</b>                           | <b>\$90,530,461.00</b>  | <b>\$302,850.00</b>   | <b>\$90,833,311.00</b>  | <b>\$1,712,049.98</b>         | <b>\$417,742.27</b>   | <b>\$6,882,057.14</b>  | <b>\$83,533,511.59</b>       | <b>8%</b>        | <b>\$6,185,524.41</b>  |
| <b>Fund A - General Fund Totals</b>             |                         |                       |                         |                               |                       |                        |                              |                  |                        |
| <b>REVENUE TOTALS</b>                           | <b>87,930,461.00</b>    | <b>93,000.00</b>      | <b>88,023,461.00</b>    | <b>285,607.48</b>             | <b>.00</b>            | <b>35,607,995.36</b>   | <b>52,415,465.64</b>         | <b>40%</b>       | <b>35,855,390.61</b>   |
| <b>EXPENSE TOTALS</b>                           | <b>90,530,461.00</b>    | <b>302,850.00</b>     | <b>90,833,311.00</b>    | <b>1,712,049.98</b>           | <b>417,742.27</b>     | <b>6,882,057.14</b>    | <b>83,533,511.59</b>         | <b>8%</b>        | <b>6,185,524.41</b>    |
| <b>Fund A - General Fund Totals</b>             | <b>(\$2,600,000.00)</b> | <b>(\$209,850.00)</b> | <b>(\$2,809,850.00)</b> | <b>(\$1,426,442.50)</b>       | <b>(\$417,742.27)</b> | <b>\$28,725,938.22</b> | <b>(\$31,118,045.95)</b>     |                  | <b>\$29,669,866.20</b> |
| <b>Fund CM - Car Pool</b>                       |                         |                       |                         |                               |                       |                        |                              |                  |                        |
| <b>REVENUE</b>                                  |                         |                       |                         |                               |                       |                        |                              |                  |                        |
| 5000-5999 - Transportation                      | 876,170.00              | .00                   | 876,170.00              | .00                           | .00                   | 183.03                 | 875,986.97                   | 0                | 4,363.21               |
| <b>REVENUE TOTALS</b>                           | <b>\$876,170.00</b>     | <b>\$0.00</b>         | <b>\$876,170.00</b>     | <b>\$0.00</b>                 | <b>\$0.00</b>         | <b>\$183.03</b>        | <b>\$875,986.97</b>          | <b>0%</b>        | <b>\$4,363.21</b>      |
| <b>EXPENSE</b>                                  |                         |                       |                         |                               |                       |                        |                              |                  |                        |
| 5000-5999 - Transportation                      | 876,170.00              | .00                   | 876,170.00              | 4,139.91                      | .00                   | 10,767.24              | 865,402.76                   | 1                | 43,958.84              |
| 9000-9099 - Retiree Employee Benefit            | .00                     | .00                   | .00                     | .00                           | .00                   | .00                    | .00                          | +++              | .00                    |
| <b>EXPENSE TOTALS</b>                           | <b>\$876,170.00</b>     | <b>\$0.00</b>         | <b>\$876,170.00</b>     | <b>\$4,139.91</b>             | <b>\$0.00</b>         | <b>\$10,767.24</b>     | <b>\$865,402.76</b>          | <b>1%</b>        | <b>\$43,958.84</b>     |
| <b>Fund CM - Car Pool Totals</b>                |                         |                       |                         |                               |                       |                        |                              |                  |                        |



# Budget by Function Report

Through 02/13/20  
 Prior Fiscal Year Activity Included  
 Summary Listing

| Function<br>Sub Function                      | Adopted<br>Budget     | Budget<br>Amendments | Amended<br>Budget     | Current Month<br>Transactions | YTD<br>Encumbrances   | YTD<br>Transactions   | Budget - YTD<br>Transactions | % Used/<br>Rec'd | Prior Year YTD        |
|---|-----------------------|----------------------|-----------------------|-------------------------------|-----------------------|-----------------------|------------------------------|------------------|-----------------------|
| REVENUE TOTALS                                | 876,170.00            | .00                  | 876,170.00            | .00                           | .00                   | 183.03                | 875,986.97                   | 0%               | 4,363.21              |
| EXPENSE TOTALS                                | 876,170.00            | .00                  | 876,170.00            | 4,139.91                      | .00                   | 10,767.24             | 865,402.76                   | 1%               | 43,958.84             |
| <b>Fund CM - Car Pool Totals</b>              | <b>\$0.00</b>         | <b>\$0.00</b>        | <b>\$0.00</b>         | <b>(\$4,139.91)</b>           | <b>\$0.00</b>         | <b>(\$10,584.21)</b>  | <b>\$10,584.21</b>           |                  | <b>(\$39,595.63)</b>  |
| <b>Fund D - County Road</b>                   |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| REVENUE                                       |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| 5000-5999 - Transportation                    | 13,854,200.00         | 272,500.00           | 14,126,700.00         | 60.00                         | .00                   | 736.18                | 14,125,963.82                | 0                | 9,203.64              |
| 9700-9799 - Debt Service                      | .00                   | .00                  | .00                   | .00                           | .00                   | .00                   | .00                          | +++              | .00                   |
| REVENUE TOTALS                                | \$13,854,200.00       | \$272,500.00         | \$14,126,700.00       | \$60.00                       | \$0.00                | \$736.18              | \$14,125,963.82              | 0%               | \$9,203.64            |
| EXPENSE                                       |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| 1000-1999 - General Government Support        | .00                   | .00                  | .00                   | .00                           | .00                   | .00                   | .00                          | +++              | .00                   |
| 5000-5999 - Transportation                    | 13,554,301.00         | 272,500.00           | 13,826,801.00         | 163,120.20                    | 123,417.22            | 493,997.37            | 13,209,386.41                | 4                | 612,647.89            |
| 9000-9099 - Retiree Employee Benefit          | 406,485.00            | .00                  | 406,485.00            | .00                           | .00                   | 29,320.95             | 377,164.05                   | 7                | 44,175.38             |
| 9700-9799 - Debt Service                      | .00                   | .00                  | .00                   | .00                           | .00                   | .00                   | .00                          | +++              | .00                   |
| 101 - Principal Retirement                    | .00                   | .00                  | .00                   | .00                           | .00                   | .00                   | .00                          | +++              | .00                   |
| 102 - Interest                                | 93,414.00             | .00                  | 93,414.00             | .00                           | .00                   | .00                   | 93,414.00                    | 0                | .00                   |
| 9900-9998 - Interfund Transfer                | .00                   | .00                  | .00                   | .00                           | .00                   | .00                   | .00                          | +++              | .00                   |
| EXPENSE TOTALS                                | \$14,054,200.00       | \$272,500.00         | \$14,326,700.00       | \$163,120.20                  | \$123,417.22          | \$523,318.32          | \$13,679,964.46              | 5%               | \$656,823.27          |
| <b>Fund D - County Road Totals</b>            |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| REVENUE TOTALS                                | 13,854,200.00         | 272,500.00           | 14,126,700.00         | 60.00                         | .00                   | 736.18                | 14,125,963.82                | 0%               | 9,203.64              |
| EXPENSE TOTALS                                | 14,054,200.00         | 272,500.00           | 14,326,700.00         | 163,120.20                    | 123,417.22            | 523,318.32            | 13,679,964.46                | 5%               | 656,823.27            |
| <b>Fund D - County Road Totals</b>            | <b>(\$200,000.00)</b> | <b>\$0.00</b>        | <b>(\$200,000.00)</b> | <b>(\$163,060.20)</b>         | <b>(\$123,417.22)</b> | <b>(\$522,582.14)</b> | <b>\$445,999.36</b>          |                  | <b>(\$647,619.63)</b> |
| <b>Fund DM - County Road Machinery</b>        |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| REVENUE                                       |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| 5000-5999 - Transportation                    | 3,559,500.00          | .00                  | 3,559,500.00          | .00                           | .00                   | 72,962.89             | 3,486,537.11                 | 2                | 283,821.44            |
| REVENUE TOTALS                                | \$3,559,500.00        | \$0.00               | \$3,559,500.00        | \$0.00                        | \$0.00                | \$72,962.89           | \$3,486,537.11               | 2%               | \$283,821.44          |
| EXPENSE                                       |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| 1000-1999 - General Government Support        | .00                   | .00                  | .00                   | .00                           | .00                   | .00                   | .00                          | +++              | .00                   |
| 5000-5999 - Transportation                    | 3,606,506.00          | .00                  | 3,606,506.00          | 22,259.78                     | 381,767.41            | 56,685.76             | 3,168,052.83                 | 12               | 223,376.85            |
| 9000-9099 - Retiree Employee Benefit          | 52,994.00             | .00                  | 52,994.00             | .00                           | .00                   | 3,639.76              | 49,354.24                    | 7                | 4,379.45              |
| EXPENSE TOTALS                                | \$3,659,500.00        | \$0.00               | \$3,659,500.00        | \$22,259.78                   | \$381,767.41          | \$60,325.52           | \$3,217,407.07               | 12%              | \$227,756.30          |
| <b>Fund DM - County Road Machinery Totals</b> |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| REVENUE TOTALS                                | 3,559,500.00          | .00                  | 3,559,500.00          | .00                           | .00                   | 72,962.89             | 3,486,537.11                 | 2%               | 283,821.44            |
| EXPENSE TOTALS                                | 3,659,500.00          | .00                  | 3,659,500.00          | 22,259.78                     | 381,767.41            | 60,325.52             | 3,217,407.07                 | 12%              | 227,756.30            |
| <b>Fund DM - County Road Machinery Totals</b> | <b>(\$100,000.00)</b> | <b>\$0.00</b>        | <b>(\$100,000.00)</b> | <b>(\$22,259.78)</b>          | <b>(\$381,767.41)</b> | <b>\$12,637.37</b>    | <b>\$269,130.04</b>          |                  | <b>\$56,065.14</b>    |
| <b>Fund GA - Sewer District No. 1 IDA</b>     |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| REVENUE                                       |                       |                      |                       |                               |                       |                       |                              |                  |                       |
| 8000-8999 - Home and Community Service        | 75,275.00             | .00                  | 75,275.00             | 1,335.18                      | .00                   | 1,927.60              | 73,347.40                    | 3                | (2,357.68)            |
| REVENUE TOTALS                                | \$75,275.00           | \$0.00               | \$75,275.00           | \$1,335.18                    | \$0.00                | \$1,927.60            | \$73,347.40                  | 3%               | (\$2,357.68)          |



# Budget by Function Report

Through 02/13/20  
 Prior Fiscal Year Activity Included  
 Summary Listing

| Function<br>Sub Function                                 | Adopted<br>Budget   | Budget<br>Amendments | Amended<br>Budget   | Current Month<br>Transactions | YTD<br>Encumbrances   | YTD<br>Transactions  | Budget - YTD<br>Transactions | % Used/<br>Rec'd | Prior Year YTD        |
|--|---------------------|----------------------|---------------------|-------------------------------|-----------------------|----------------------|------------------------------|------------------|-----------------------|
| <b>Fund GA - Sewer District No. 1 IDA</b>                |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| EXPENSE  |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| 8000-8999 - Home and Community Service                   | 84,300.00           | .00                  | 84,300.00           | .00                           | .00                   | 16,023.60            | 68,276.40                    | 19               | 19,954.04             |
| EXPENSE TOTALS   | \$84,300.00         | \$0.00               | \$84,300.00         | \$0.00                        | \$0.00                | \$16,023.60          | \$68,276.40                  | 19%              | \$19,954.04           |
| <b>Fund GA - Sewer District No. 1 IDA Totals</b>         |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| REVENUE TOTALS   | 75,275.00           | .00                  | 75,275.00           | 1,335.18                      | .00                   | 1,927.60             | 73,347.40                    | 3%               | (2,357.68)            |
| EXPENSE TOTALS   | 84,300.00           | .00                  | 84,300.00           | .00                           | .00                   | 16,023.60            | 68,276.40                    | 19%              | 19,954.04             |
| <b>Fund GA - Sewer District No. 1 IDA Totals</b>         | <b>(\$9,025.00)</b> | <b>\$0.00</b>        | <b>(\$9,025.00)</b> | <b>\$1,335.18</b>             | <b>\$0.00</b>         | <b>(\$14,096.00)</b> | <b>\$5,071.00</b>            |                  | <b>(\$22,311.72)</b>  |
| <b>Fund GB - Sewer District II</b>                       |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| REVENUE  |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| 8000-8999 - Home and Community Service                   | 2,427,828.00        | .00                  | 2,427,828.00        | .00                           | .00                   | 40,554.98            | 2,387,273.02                 | 2                | 3,235.58              |
| REVENUE TOTALS   | \$2,427,828.00      | \$0.00               | \$2,427,828.00      | \$0.00                        | \$0.00                | \$40,554.98          | \$2,387,273.02               | 2%               | \$3,235.58            |
| EXPENSE  |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| 8000-8999 - Home and Community Service                   | 2,128,356.00        | .00                  | 2,128,356.00        | 37,405.69                     | 146,126.11            | 96,623.40            | 1,885,606.49                 | 11               | 106,927.05            |
| 9000-9099 - Retiree Employee Benefit                     | 50,057.00           | .00                  | 50,057.00           | .00                           | .00                   | 3,436.92             | 46,620.08                    | 7                | 4,431.50              |
| 101 - Principal Retirement                               | 230,967.00          | .00                  | 230,967.00          | .00                           | .00                   | .00                  | 230,967.00                   | 0                | .00                   |
| 102 - Interest   | 18,448.00           | .00                  | 18,448.00           | .00                           | .00                   | .00                  | 18,448.00                    | 0                | .00                   |
| EXPENSE TOTALS   | \$2,427,828.00      | \$0.00               | \$2,427,828.00      | \$37,405.69                   | \$146,126.11          | \$100,060.32         | \$2,181,641.57               | 10%              | \$111,358.55          |
| <b>Fund GB - Sewer District II Totals</b>                |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| REVENUE TOTALS   | 2,427,828.00        | .00                  | 2,427,828.00        | .00                           | .00                   | 40,554.98            | 2,387,273.02                 | 2%               | 3,235.58              |
| EXPENSE TOTALS   | 2,427,828.00        | .00                  | 2,427,828.00        | 37,405.69                     | 146,126.11            | 100,060.32           | 2,181,641.57                 | 10%              | 111,358.55            |
| <b>Fund GB - Sewer District II Totals</b>                | <b>\$0.00</b>       | <b>\$0.00</b>        | <b>\$0.00</b>       | <b>(\$37,405.69)</b>          | <b>(\$146,126.11)</b> | <b>(\$59,505.34)</b> | <b>\$205,631.45</b>          |                  | <b>(\$108,122.97)</b> |
| <b>Fund MS - Self Insurance -Health Insurance</b>        |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| REVENUE  |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| 9000-9099 - Retiree Employee Benefit                     | 9,118,754.00        | .00                  | 9,118,754.00        | .00                           | .00                   | 694,902.61           | 8,423,851.39                 | 8                | 726,732.76            |
| REVENUE TOTALS   | \$9,118,754.00      | \$0.00               | \$9,118,754.00      | \$0.00                        | \$0.00                | \$694,902.61         | \$8,423,851.39               | 8%               | \$726,732.76          |
| EXPENSE  |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| 9000-9099 - Retiree Employee Benefit                     | 9,118,754.00        | 347.28               | 9,119,101.28        | 151,277.36                    | 347.28                | 793,718.26           | 8,325,035.74                 | 9                | 677,559.24            |
| EXPENSE TOTALS   | \$9,118,754.00      | \$347.28             | \$9,119,101.28      | \$151,277.36                  | \$347.28              | \$793,718.26         | \$8,325,035.74               | 9%               | \$677,559.24          |
| <b>Fund MS - Self Insurance -Health Insurance Totals</b> |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| REVENUE TOTALS   | 9,118,754.00        | .00                  | 9,118,754.00        | .00                           | .00                   | 694,902.61           | 8,423,851.39                 | 8%               | 726,732.76            |
| EXPENSE TOTALS   | 9,118,754.00        | 347.28               | 9,119,101.28        | 151,277.36                    | 347.28                | 793,718.26           | 8,325,035.74                 | 9%               | 677,559.24            |
| <b>Fund MS - Self Insurance -Health Insurance Totals</b> | <b>\$0.00</b>       | <b>(\$347.28)</b>    | <b>(\$347.28)</b>   | <b>(\$151,277.36)</b>         | <b>(\$347.28)</b>     | <b>(\$98,815.65)</b> | <b>\$98,815.65</b>           |                  | <b>\$49,173.52</b>    |
| <b>Fund S - Self Insurance</b>                           |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| REVENUE  |                     |                      |                     |                               |                       |                      |                              |                  |                       |
| 1000-1999 - General Government Support                   | 1,272,010.00        | .00                  | 1,272,010.00        | .00                           | .00                   | 1,023,538.39         | 248,471.61                   | 80               | 774,379.62            |
| REVENUE TOTALS   | \$1,272,010.00      | \$0.00               | \$1,272,010.00      | \$0.00                        | \$0.00                | \$1,023,538.39       | \$248,471.61                 | 80%              | \$774,379.62          |



# Budget by Function Report

Through 02/13/20  
 Prior Fiscal Year Activity Included  
 Summary Listing

| Function<br>Sub Function               | Adopted<br>Budget       | Budget<br>Amendments  | Amended<br>Budget       | Current Month<br>Transactions | YTD<br>Encumbrances     | YTD<br>Transactions    | Budget - YTD<br>Transactions | % Used/<br>Rec'd | Prior Year YTD         |
|--|-------------------------|-----------------------|-------------------------|-------------------------------|-------------------------|------------------------|------------------------------|------------------|------------------------|
| <b>Fund S - Self Insurance</b>         |                         |                       |                         |                               |                         |                        |                              |                  |                        |
| <b>EXPENSE</b>                         |                         |                       |                         |                               |                         |                        |                              |                  |                        |
| 1000-1999 - General Government Support | 1,272,010.00            | .00                   | 1,272,010.00            | 3,000.00                      | .00                     | 38,941.77              | 1,233,068.23                 | 3                | 222,239.97             |
| 9000-9099 - Retiree Employee Benefit   | .00                     | .00                   | .00                     | .00                           | .00                     | .00                    | .00                          | +++              | .00                    |
| <b>EXPENSE TOTALS</b>                  | <b>\$1,272,010.00</b>   | <b>\$0.00</b>         | <b>\$1,272,010.00</b>   | <b>\$3,000.00</b>             | <b>\$0.00</b>           | <b>\$38,941.77</b>     | <b>\$1,233,068.23</b>        | <b>3%</b>        | <b>\$222,239.97</b>    |
| <b>Fund S - Self Insurance Totals</b>  |                         |                       |                         |                               |                         |                        |                              |                  |                        |
| REVENUE TOTALS                         | 1,272,010.00            | .00                   | 1,272,010.00            | .00                           | .00                     | 1,023,538.39           | 248,471.61                   | 80%              | 774,379.62             |
| EXPENSE TOTALS                         | 1,272,010.00            | .00                   | 1,272,010.00            | 3,000.00                      | .00                     | 38,941.77              | 1,233,068.23                 | 3%               | 222,239.97             |
| <b>Fund S - Self Insurance Totals</b>  | <b>\$0.00</b>           | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>(\$3,000.00)</b>           | <b>\$0.00</b>           | <b>\$984,596.62</b>    | <b>(\$984,596.62)</b>        |                  | <b>\$552,139.65</b>    |
| <b>Grand Totals</b>                    |                         |                       |                         |                               |                         |                        |                              |                  |                        |
| REVENUE TOTALS                         | 119,114,198.00          | 365,500.00            | 119,479,698.00          | 287,002.66                    | .00                     | 37,442,801.04          | 82,036,896.96                | 31%              | 37,654,769.18          |
| EXPENSE TOTALS                         | 122,023,223.00          | 575,697.28            | 122,598,920.28          | 2,093,252.92                  | 1,069,400.29            | 8,425,212.17           | 113,104,307.82               | 8%               | 8,145,174.62           |
| <b>Grand Totals</b>                    | <b>(\$2,909,025.00)</b> | <b>(\$210,197.28)</b> | <b>(\$3,119,222.28)</b> | <b>(\$1,806,250.26)</b>       | <b>(\$1,069,400.29)</b> | <b>\$29,017,588.87</b> | <b>(\$31,067,410.86)</b>     |                  | <b>\$29,509,594.56</b> |



# Budget by Function Report

Through 12/31/19  
 Prior Fiscal Year Activity Included  
 Summary Listing

| Function<br>Sub Function                        | Adopted<br>Budget       | Budget<br>Amendments  | Amended<br>Budget       | Current Month<br>Transactions | YTD<br>Encumbrances   | YTD<br>Transactions     | Budget - YTD<br>Transactions | % Used/<br>Rec'd | Prior Year YTD          |
|---|-------------------------|-----------------------|-------------------------|-------------------------------|-----------------------|-------------------------|------------------------------|------------------|-------------------------|
| <b>Fund A - General Fund</b>                    |                         |                       |                         |                               |                       |                         |                              |                  |                         |
| <b>REVENUE</b>                                  |                         |                       |                         |                               |                       |                         |                              |                  |                         |
| 1000-1999 - General Government Support          | 3,862,884.00            | 429,495.00            | 4,292,379.00            | 1,141,982.96                  | .00                   | 3,888,762.05            | 403,616.95                   | 91               | 2,989,213.80            |
| 2000-2999 - Education                           | 2,553,625.00            | .00                   | 2,553,625.00            | 376,609.13                    | .00                   | 2,742,082.88            | (188,457.88)                 | 107              | 1,891,218.55            |
| 3000-3999 - Public Safety                       | 2,293,851.00            | 89,756.00             | 2,383,607.00            | 93,915.32                     | .00                   | 1,870,905.36            | 512,701.64                   | 78               | 2,122,449.92            |
| 4000-4999 - Health                              | 3,931,523.00            | 206,833.00            | 4,138,356.00            | 190,490.35                    | .00                   | 1,536,367.35            | 2,601,988.65                 | 37               | 3,657,588.59            |
| 6000-6999 - Economic Assistance and Opportunity | 15,836,150.00           | 287,672.00            | 16,123,822.00           | 2,094,301.08                  | .00                   | 13,055,835.44           | 3,067,986.56                 | 81               | 14,783,387.14           |
| 7000-7999 - Culture and Recreation              | 741,087.00              | 35,468.00             | 776,555.00              | 162,794.28                    | .00                   | 696,567.16              | 79,987.84                    | 90               | 740,345.69              |
| 8000-8999 - Home and Community Service          | .00                     | 430,000.00            | 430,000.00              | .00                           | .00                   | .00                     | 430,000.00                   | 0                | .00                     |
| 9999 - Pooled/Unallocable                       | 56,435,189.00           | 12,426.00             | 56,447,615.00           | 4,251,277.54                  | .00                   | 57,492,825.90           | (1,045,210.90)               | 102              | 56,019,769.28           |
| <b>REVENUE TOTALS</b>                           | <b>\$85,654,309.00</b>  | <b>\$1,491,650.00</b> | <b>\$87,145,959.00</b>  | <b>\$8,311,370.66</b>         | <b>\$0.00</b>         | <b>\$81,283,346.14</b>  | <b>\$5,862,612.86</b>        | <b>93%</b>       | <b>\$82,203,972.97</b>  |
| <b>EXPENSE</b>                                  |                         |                       |                         |                               |                       |                         |                              |                  |                         |
| 1000-1999 - General Government Support          | 12,401,720.00           | 584,112.12            | 12,985,832.12           | 2,271,010.77                  | 283,024.73            | 14,348,783.92           | (1,645,976.53)               | 113              | 13,718,600.68           |
| 2000-2999 - Education                           | 4,873,082.00            | .00                   | 4,873,082.00            | 910,087.07                    | (57.72)               | 5,466,746.82            | (593,607.10)                 | 112              | 5,117,508.34            |
| 3000-3999 - Public Safety                       | 12,059,569.00           | 174,826.00            | 12,234,395.00           | 3,006,530.76                  | 40,286.37             | 15,016,859.13           | (2,822,750.50)               | 123              | 14,972,501.89           |
| 4000-4999 - Health                              | 4,373,542.00            | 197,716.00            | 4,571,258.00            | 421,846.04                    | (1,539.16)            | 4,201,988.09            | 370,809.07                   | 92               | 4,678,719.52            |
| 6000-6999 - Economic Assistance and Opportunity | 29,243,205.00           | 300,504.00            | 29,543,709.00           | 4,328,759.51                  | 4,013.51              | 30,596,410.62           | (1,056,715.13)               | 104              | 30,672,116.53           |
| 7000-7999 - Culture and Recreation              | 1,021,862.00            | 35,468.00             | 1,057,330.00            | 258,490.76                    | (125.42)              | 1,150,622.00            | (93,166.58)                  | 109              | 1,202,214.20            |
| 8000-8999 - Home and Community Service          | 979,592.00              | 454,000.00            | 1,433,592.00            | 76,546.45                     | .00                   | 1,050,641.07            | 382,950.93                   | 73               | 947,879.23              |
| 9000-9099 - Retiree Employee Benefit            | 1,578,733.00            | .00                   | 1,578,733.00            | 111,314.18                    | .00                   | 1,315,918.22            | 262,814.78                   | 83               | 1,388,665.07            |
| 9700-9799 - Debt Service                        | 67,475.00               | .00                   | 67,475.00               | .00                           | .00                   | 67,475.65               | (.65)                        | 100              | 29,975.88               |
| 101 - Principal Retirement                      | 18,568.00               | 160,598.00            | 179,166.00              | .00                           | .00                   | 179,166.00              | .00                          | 100              | 35,000.00               |
| 102 - Interest                                  | 179,166.00              | (160,598.00)          | 18,568.00               | .00                           | .00                   | 18,567.68               | .32                          | 100              | .00                     |
| 9900-9998 - Interfund Transfer                  | 10,326,773.00           | (2,969.00)            | 10,323,804.00           | 1,334,230.23                  | .00                   | 9,823,802.70            | 500,001.30                   | 95               | 11,754,408.00           |
| 9999 - Pooled/Unallocable                       | 10,531,022.00           | 3,000.00              | 10,534,022.00           | 795.85                        | .00                   | 9,223.54                | 10,524,798.46                | 0                | 25,245.85               |
| <b>EXPENSE TOTALS</b>                           | <b>\$87,654,309.00</b>  | <b>\$1,746,657.12</b> | <b>\$89,400,966.12</b>  | <b>\$12,719,611.62</b>        | <b>\$325,602.31</b>   | <b>\$83,246,205.44</b>  | <b>\$5,829,158.37</b>        | <b>93%</b>       | <b>\$84,542,835.19</b>  |
| <b>Fund A - General Fund Totals</b>             |                         |                       |                         |                               |                       |                         |                              |                  |                         |
| <b>REVENUE TOTALS</b>                           | <b>85,654,309.00</b>    | <b>1,491,650.00</b>   | <b>87,145,959.00</b>    | <b>8,311,370.66</b>           | <b>.00</b>            | <b>81,283,346.14</b>    | <b>5,862,612.86</b>          | <b>93%</b>       | <b>82,203,972.97</b>    |
| <b>EXPENSE TOTALS</b>                           | <b>87,654,309.00</b>    | <b>1,746,657.12</b>   | <b>89,400,966.12</b>    | <b>12,719,611.62</b>          | <b>325,602.31</b>     | <b>83,246,205.44</b>    | <b>5,829,158.37</b>          | <b>93%</b>       | <b>84,542,835.19</b>    |
| <b>Fund A - General Fund Totals</b>             | <b>(\$2,000,000.00)</b> | <b>(\$255,007.12)</b> | <b>(\$2,255,007.12)</b> | <b>(\$4,408,240.96)</b>       | <b>(\$325,602.31)</b> | <b>(\$1,962,859.30)</b> | <b>\$33,454.49</b>           |                  | <b>(\$2,338,862.22)</b> |
| <b>Fund CM - Car Pool</b>                       |                         |                       |                         |                               |                       |                         |                              |                  |                         |
| <b>REVENUE</b>                                  |                         |                       |                         |                               |                       |                         |                              |                  |                         |
| 5000-5999 - Transportation                      | 932,506.00              | .00                   | 932,506.00              | 64,941.28                     | .00                   | 826,579.14              | 105,926.86                   | 89               | 873,194.46              |
| <b>REVENUE TOTALS</b>                           | <b>\$932,506.00</b>     | <b>\$0.00</b>         | <b>\$932,506.00</b>     | <b>\$64,941.28</b>            | <b>\$0.00</b>         | <b>\$826,579.14</b>     | <b>\$105,926.86</b>          | <b>89%</b>       | <b>\$873,194.46</b>     |
| <b>EXPENSE</b>                                  |                         |                       |                         |                               |                       |                         |                              |                  |                         |
| 5000-5999 - Transportation                      | 932,506.00              | 119,061.96            | 1,051,567.96            | 172,756.64                    | 4,725.00              | 1,008,365.11            | 38,477.85                    | 96               | 1,202,116.59            |
| 9000-9099 - Retiree Employee Benefit            | .00                     | .00                   | .00                     | .00                           | .00                   | .00                     | .00                          | +++              | .00                     |
| <b>EXPENSE TOTALS</b>                           | <b>\$932,506.00</b>     | <b>\$119,061.96</b>   | <b>\$1,051,567.96</b>   | <b>\$172,756.64</b>           | <b>\$4,725.00</b>     | <b>\$1,008,365.11</b>   | <b>\$38,477.85</b>           | <b>96%</b>       | <b>\$1,202,116.59</b>   |
| <b>Fund CM - Car Pool Totals</b>                |                         |                       |                         |                               |                       |                         |                              |                  |                         |



# Budget by Function Report

Through 12/31/19  
Prior Fiscal Year Activity Included  
Summary Listing

| Function<br>Sub Function                      | Adopted<br>Budget     | Budget<br>Amendments  | Amended<br>Budget     | Current Month<br>Transactions | YTD<br>Encumbrances  | YTD<br>Transactions   | Budget - YTD<br>Transactions | % Used/<br>Rec'd | Prior Year YTD        |
|---|-----------------------|-----------------------|-----------------------|-------------------------------|----------------------|-----------------------|------------------------------|------------------|-----------------------|
| REVENUE TOTALS                                | 932,506.00            | .00                   | 932,506.00            | 64,941.28                     | .00                  | 826,579.14            | 105,926.86                   | 89%              | 873,194.46            |
| EXPENSE TOTALS                                | 932,506.00            | 119,061.96            | 1,051,567.96          | 172,756.64                    | 4,725.00             | 1,008,365.11          | 38,477.85                    | 96%              | 1,202,116.59          |
| <b>Fund CM - Car Pool Totals</b>              | <b>\$0.00</b>         | <b>(\$119,061.96)</b> | <b>(\$119,061.96)</b> | <b>(\$107,815.36)</b>         | <b>(\$4,725.00)</b>  | <b>(\$181,785.97)</b> | <b>\$67,449.01</b>           |                  | <b>(\$328,922.13)</b> |
| <b>Fund D - County Road</b>                   |                       |                       |                       |                               |                      |                       |                              |                  |                       |
| REVENUE                                       |                       |                       |                       |                               |                      |                       |                              |                  |                       |
| 5000-5999 - Transportation                    | 13,168,892.00         | 2,761,821.00          | 15,930,713.00         | 1,476,872.89                  | .00                  | 14,211,054.34         | 1,719,658.66                 | 89               | 13,126,954.16         |
| 9700-9799 - Debt Service                      | .00                   | .00                   | .00                   | .00                           | .00                  | .00                   | .00                          | +++              | .00                   |
| REVENUE TOTALS                                | \$13,168,892.00       | \$2,761,821.00        | \$15,930,713.00       | \$1,476,872.89                | \$0.00               | \$14,211,054.34       | \$1,719,658.66               | 89%              | \$13,126,954.16       |
| EXPENSE                                       |                       |                       |                       |                               |                      |                       |                              |                  |                       |
| 1000-1999 - General Government Support        | .00                   | .00                   | .00                   | .00                           | .00                  | .00                   | .00                          | +++              | .00                   |
| 5000-5999 - Transportation                    | 13,246,517.00         | 2,995,379.23          | 16,241,896.23         | 1,539,766.88                  | 575.75               | 13,948,039.56         | 2,293,280.92                 | 86               | 12,746,885.78         |
| 9000-9099 - Retiree Employee Benefit          | 422,375.00            | .00                   | 422,375.00            | 28,643.68                     | .00                  | 328,920.81            | 93,454.19                    | 78               | 376,076.31            |
| 9700-9799 - Debt Service                      | .00                   | .00                   | .00                   | .00                           | .00                  | .00                   | .00                          | +++              | .00                   |
| 101 - Principal Retirement                    | .00                   | .00                   | .00                   | .00                           | .00                  | .00                   | .00                          | +++              | .00                   |
| 102 - Interest                                | .00                   | .00                   | .00                   | .00                           | .00                  | .00                   | .00                          | +++              | .00                   |
| 9900-9998 - Interfund Transfer                | .00                   | 49,850.00             | 49,850.00             | .00                           | .00                  | 49,850.00             | .00                          | 100              | .00                   |
| EXPENSE TOTALS                                | \$13,668,892.00       | \$3,045,229.23        | \$16,714,121.23       | \$1,568,410.56                | \$575.75             | \$14,326,810.37       | \$2,386,735.11               | 86%              | \$13,122,962.09       |
| <b>Fund D - County Road Totals</b>            |                       |                       |                       |                               |                      |                       |                              |                  |                       |
| REVENUE TOTALS                                | 13,168,892.00         | 2,761,821.00          | 15,930,713.00         | 1,476,872.89                  | .00                  | 14,211,054.34         | 1,719,658.66                 | 89%              | 13,126,954.16         |
| EXPENSE TOTALS                                | 13,668,892.00         | 3,045,229.23          | 16,714,121.23         | 1,568,410.56                  | 575.75               | 14,326,810.37         | 2,386,735.11                 | 86%              | 13,122,962.09         |
| <b>Fund D - County Road Totals</b>            | <b>(\$500,000.00)</b> | <b>(\$283,408.23)</b> | <b>(\$783,408.23)</b> | <b>(\$91,537.67)</b>          | <b>(\$575.75)</b>    | <b>(\$115,756.03)</b> | <b>(\$667,076.45)</b>        |                  | <b>\$3,992.07</b>     |
| <b>Fund DM - County Road Machinery</b>        |                       |                       |                       |                               |                      |                       |                              |                  |                       |
| REVENUE                                       |                       |                       |                       |                               |                      |                       |                              |                  |                       |
| 5000-5999 - Transportation                    | 3,572,726.00          | 14,000.00             | 3,586,726.00          | 690,426.38                    | .00                  | 3,731,468.35          | (144,742.35)                 | 104              | 3,241,071.55          |
| REVENUE TOTALS                                | \$3,572,726.00        | \$14,000.00           | \$3,586,726.00        | \$690,426.38                  | \$0.00               | \$3,731,468.35        | (\$144,742.35)               | 104%             | \$3,241,071.55        |
| EXPENSE                                       |                       |                       |                       |                               |                      |                       |                              |                  |                       |
| 1000-1999 - General Government Support        | .00                   | .00                   | .00                   | .00                           | .00                  | .00                   | .00                          | +++              | .00                   |
| 5000-5999 - Transportation                    | 3,520,340.00          | 521,691.93            | 4,042,031.93          | 398,175.69                    | 93,846.16            | 3,876,296.13          | 71,889.64                    | 98               | 2,765,254.09          |
| 9000-9099 - Retiree Employee Benefit          | 52,386.00             | .00                   | 52,386.00             | 3,593.47                      | .00                  | 40,925.11             | 11,460.89                    | 78               | 45,550.25             |
| EXPENSE TOTALS                                | \$3,572,726.00        | \$521,691.93          | \$4,094,417.93        | \$401,769.16                  | \$93,846.16          | \$3,917,221.24        | \$83,350.53                  | 98%              | \$2,810,804.34        |
| <b>Fund DM - County Road Machinery Totals</b> |                       |                       |                       |                               |                      |                       |                              |                  |                       |
| REVENUE TOTALS                                | 3,572,726.00          | 14,000.00             | 3,586,726.00          | 690,426.38                    | .00                  | 3,731,468.35          | (144,742.35)                 | 104%             | 3,241,071.55          |
| EXPENSE TOTALS                                | 3,572,726.00          | 521,691.93            | 4,094,417.93          | 401,769.16                    | 93,846.16            | 3,917,221.24          | 83,350.53                    | 98%              | 2,810,804.34          |
| <b>Fund DM - County Road Machinery Totals</b> | <b>\$0.00</b>         | <b>(\$507,691.93)</b> | <b>(\$507,691.93)</b> | <b>\$288,657.22</b>           | <b>(\$93,846.16)</b> | <b>(\$185,752.89)</b> | <b>(\$228,092.88)</b>        |                  | <b>\$430,267.21</b>   |
| <b>Fund GA - Sewer District No. 1 IDA</b>     |                       |                       |                       |                               |                      |                       |                              |                  |                       |
| REVENUE                                       |                       |                       |                       |                               |                      |                       |                              |                  |                       |
| 8000-8999 - Home and Community Service        | 68,535.00             | .00                   | 68,535.00             | 33,594.08                     | .00                  | 80,740.41             | (12,205.41)                  | 118              | 75,928.87             |
| REVENUE TOTALS                                | \$68,535.00           | \$0.00                | \$68,535.00           | \$33,594.08                   | \$0.00               | \$80,740.41           | (\$12,205.41)                | 118%             | \$75,928.87           |



# Budget by Function Report

Through 12/31/19  
 Prior Fiscal Year Activity Included  
 Summary Listing

| Function<br>Sub Function                                 | Adopted<br>Budget | Budget<br>Amendments  | Amended<br>Budget     | Current Month<br>Transactions | YTD<br>Encumbrances | YTD<br>Transactions | Budget - YTD<br>Transactions | % Used/<br>Rec'd | Prior Year YTD        |
|--|-------------------|-----------------------|-----------------------|-------------------------------|---------------------|---------------------|------------------------------|------------------|-----------------------|
| <b>Fund GA - Sewer District No. 1 IDA</b>                |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| EXPENSE  |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| 8000-8999 - Home and Community Service                   | 68,535.00         | .00                   | 68,535.00             | 99.85                         | .00                 | 53,629.56           | 14,905.44                    | 78               | 58,248.14             |
| EXPENSE TOTALS   | \$68,535.00       | \$0.00                | \$68,535.00           | \$99.85                       | \$0.00              | \$53,629.56         | \$14,905.44                  | 78%              | \$58,248.14           |
| <b>Fund GA - Sewer District No. 1 IDA Totals</b>         |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| REVENUE TOTALS   | 68,535.00         | .00                   | 68,535.00             | 33,594.08                     | .00                 | 80,740.41           | (12,205.41)                  | 118%             | 75,928.87             |
| EXPENSE TOTALS   | 68,535.00         | .00                   | 68,535.00             | 99.85                         | .00                 | 53,629.56           | 14,905.44                    | 78%              | 58,248.14             |
| <b>Fund GA - Sewer District No. 1 IDA Totals</b>         | <b>\$0.00</b>     | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$33,494.23</b>            | <b>\$0.00</b>       | <b>\$27,110.85</b>  | <b>(\$27,110.85)</b>         |                  | <b>\$17,680.73</b>    |
| <b>Fund GB - Sewer District II</b>                       |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| REVENUE  |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| 8000-8999 - Home and Community Service                   | 2,352,964.00      | 370,323.00            | 2,723,287.00          | 67,203.30                     | .00                 | 2,418,225.39        | 305,061.61                   | 89               | 2,480,778.68          |
| REVENUE TOTALS   | \$2,352,964.00    | \$370,323.00          | \$2,723,287.00        | \$67,203.30                   | \$0.00              | \$2,418,225.39      | \$305,061.61                 | 89%              | \$2,480,778.68        |
| EXPENSE  |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| 8000-8999 - Home and Community Service                   | 2,099,150.00      | 579,877.00            | 2,679,027.00          | 360,985.65                    | (43,786.70)         | 1,934,308.23        | 788,505.47                   | 71               | 2,344,707.60          |
| 9000-9099 - Retiree Employee Benefit                     | 27,766.00         | .00                   | 27,766.00             | 3,375.20                      | .00                 | 39,031.42           | (11,265.42)                  | 141              | 29,561.98             |
| 101 - Principal Retirement                               | 153,214.00        | 57,120.00             | 210,334.00            | .00                           | .00                 | 210,334.00          | .00                          | 100              | 803,253.00            |
| 102 - Interest   | 72,834.00         | (57,120.00)           | 15,714.00             | .00                           | .00                 | 15,712.93           | 1.07                         | 100              | 24,354.50             |
| EXPENSE TOTALS   | \$2,352,964.00    | \$579,877.00          | \$2,932,841.00        | \$364,360.85                  | (\$43,786.70)       | \$2,199,386.58      | \$777,241.12                 | 73%              | \$3,201,877.08        |
| <b>Fund GB - Sewer District II Totals</b>                |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| REVENUE TOTALS   | 2,352,964.00      | 370,323.00            | 2,723,287.00          | 67,203.30                     | .00                 | 2,418,225.39        | 305,061.61                   | 89%              | 2,480,778.68          |
| EXPENSE TOTALS   | 2,352,964.00      | 579,877.00            | 2,932,841.00          | 364,360.85                    | (43,786.70)         | 2,199,386.58        | 777,241.12                   | 73%              | 3,201,877.08          |
| <b>Fund GB - Sewer District II Totals</b>                | <b>\$0.00</b>     | <b>(\$209,554.00)</b> | <b>(\$209,554.00)</b> | <b>(\$297,157.55)</b>         | <b>\$43,786.70</b>  | <b>\$218,838.81</b> | <b>(\$472,179.51)</b>        |                  | <b>(\$721,098.40)</b> |
| <b>Fund MS - Self Insurance -Health Insurance</b>        |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| REVENUE  |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| 9000-9099 - Retiree Employee Benefit                     | 9,000,000.00      | .00                   | 9,000,000.00          | 693,925.59                    | .00                 | 8,072,366.13        | 927,633.87                   | 90               | 8,709,311.61          |
| REVENUE TOTALS   | \$9,000,000.00    | \$0.00                | \$9,000,000.00        | \$693,925.59                  | \$0.00              | \$8,072,366.13      | \$927,633.87                 | 90%              | \$8,709,311.61        |
| EXPENSE  |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| 9000-9099 - Retiree Employee Benefit                     | 9,000,000.00      | (347.28)              | 8,999,652.72          | 564,476.20                    | (131.27)            | 7,499,984.91        | 1,499,799.08                 | 83               | 7,492,111.56          |
| EXPENSE TOTALS   | \$9,000,000.00    | (\$347.28)            | \$8,999,652.72        | \$564,476.20                  | (\$131.27)          | \$7,499,984.91      | \$1,499,799.08               | 83%              | \$7,492,111.56        |
| <b>Fund MS - Self Insurance -Health Insurance Totals</b> |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| REVENUE TOTALS   | 9,000,000.00      | .00                   | 9,000,000.00          | 693,925.59                    | .00                 | 8,072,366.13        | 927,633.87                   | 90%              | 8,709,311.61          |
| EXPENSE TOTALS   | 9,000,000.00      | (347.28)              | 8,999,652.72          | 564,476.20                    | (131.27)            | 7,499,984.91        | 1,499,799.08                 | 83%              | 7,492,111.56          |
| <b>Fund MS - Self Insurance -Health Insurance Totals</b> | <b>\$0.00</b>     | <b>\$347.28</b>       | <b>\$347.28</b>       | <b>\$129,449.39</b>           | <b>\$131.27</b>     | <b>\$572,381.22</b> | <b>(\$572,165.21)</b>        |                  | <b>\$1,217,200.05</b> |
| <b>Fund S - Self Insurance</b>                           |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| REVENUE  |                   |                       |                       |                               |                     |                     |                              |                  |                       |
| 1000-1999 - General Government Support                   | 967,905.00        | .00                   | 967,905.00            | 3,504.50                      | .00                 | 1,096,032.23        | (128,127.23)                 | 113              | 994,109.87            |
| REVENUE TOTALS   | \$967,905.00      | \$0.00                | \$967,905.00          | \$3,504.50                    | \$0.00              | \$1,096,032.23      | (\$128,127.23)               | 113%             | \$994,109.87          |



# Budget by Function Report

Through 12/31/19  
 Prior Fiscal Year Activity Included  
 Summary Listing

| Function<br>Sub Function               | Adopted<br>Budget       | Budget<br>Amendments    | Amended<br>Budget       | Current Month<br>Transactions | YTD<br>Encumbrances   | YTD<br>Transactions     | Budget - YTD<br>Transactions | % Used/<br>Rec'd | Prior Year YTD          |
|--|-------------------------|-------------------------|-------------------------|-------------------------------|-----------------------|-------------------------|------------------------------|------------------|-------------------------|
| <b>Fund S - Self Insurance</b>         |                         |                         |                         |                               |                       |                         |                              |                  |                         |
| EXPENSE                                |                         |                         |                         |                               |                       |                         |                              |                  |                         |
| 1000-1999 - General Government Support | 1,328,701.00            | .00                     | 1,328,701.00            | 167,077.79                    | 16.86                 | 1,210,291.57            | 118,392.57                   | 91               | 1,349,070.92            |
| 9000-9099 - Retiree Employee Benefit   | .00                     | .00                     | .00                     | .00                           | .00                   | .00                     | .00                          | +++              | 484.04                  |
| EXPENSE TOTALS                         | \$1,328,701.00          | \$0.00                  | \$1,328,701.00          | \$167,077.79                  | \$16.86               | \$1,210,291.57          | \$118,392.57                 | 91%              | \$1,349,554.96          |
| <b>Fund S - Self Insurance Totals</b>  |                         |                         |                         |                               |                       |                         |                              |                  |                         |
| REVENUE TOTALS                         | 967,905.00              | .00                     | 967,905.00              | 3,504.50                      | .00                   | 1,096,032.23            | (128,127.23)                 | 113%             | 994,109.87              |
| EXPENSE TOTALS                         | 1,328,701.00            | .00                     | 1,328,701.00            | 167,077.79                    | 16.86                 | 1,210,291.57            | 118,392.57                   | 91%              | 1,349,554.96            |
| <b>Fund S - Self Insurance Totals</b>  | <b>(\$360,796.00)</b>   | <b>\$0.00</b>           | <b>(\$360,796.00)</b>   | <b>(\$163,573.29)</b>         | <b>(\$16.86)</b>      | <b>(\$114,259.34)</b>   | <b>(\$246,519.80)</b>        |                  | <b>(\$355,445.09)</b>   |
| <b>Grand Totals</b>                    |                         |                         |                         |                               |                       |                         |                              |                  |                         |
| REVENUE TOTALS                         | 115,717,837.00          | 4,637,794.00            | 120,355,631.00          | 11,341,838.68                 | .00                   | 111,719,812.13          | 8,635,818.87                 | 93%              | 111,705,322.17          |
| EXPENSE TOTALS                         | 118,578,633.00          | 6,012,169.96            | 124,590,802.96          | 15,958,562.67                 | 380,848.11            | 113,461,894.78          | 10,748,060.07                | 91%              | 113,780,509.95          |
| <b>Grand Totals</b>                    | <b>(\$2,860,796.00)</b> | <b>(\$1,374,375.96)</b> | <b>(\$4,235,171.96)</b> | <b>(\$4,616,723.99)</b>       | <b>(\$380,848.11)</b> | <b>(\$1,742,082.65)</b> | <b>(\$2,112,241.20)</b>      |                  | <b>(\$2,075,187.78)</b> |

| Rivers Distributions Qtr 3 2019-20 |                | SFS information |           |                     |
|------------------------------------|----------------|-----------------|-----------|---------------------|
| County                             | Payment Amount | Voucher #       | Paid Date | Payment Reference # |
| Albany County                      | \$504,513.68   | 00025031        | 1/28/2020 | 560379              |
| Fulton County                      | \$92,096.59    | 00025032        | 1/28/2020 | 5630390             |
| Montgomery County                  | \$83,286.78    | 00025035        | 1/28/2020 | 5630384             |
| Rensselaer County                  | \$264,408.46   | 00025036        | 1/28/2020 | 5630385             |
| Saratoga County                    | \$364,211.97   | 00025037        | 1/28/2020 | 5630386             |
| City of Schenectady                | \$733,836.35   | 00025041        | 1/28/2020 | 5630377             |
| Schenectady County                 | \$733,836.35   | 00025040        | 1/28/2020 | 5630378             |
| Schoharie County                   | \$54,313.29    | 00025038        | 1/28/2020 | 5630387             |
| Washington County                  | \$104,841.94   | 00025039        | 1/28/2020 | 5630391             |

2019 TOTAL - 4,18,507.97  
 2019 Budget - 325,000.00  


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 Surplus - 93,507.97

2020 Budget - 400,000.

**Commercial Gaming Revenue - Rivers Casino & Resort  
For the period of 10/1/19 to 12/31/19**

Rivers Casino & Resort payment to the State for this period \$14,676,727.08

Non-Host Counties within Zone 2, Region 2: \*

|                   | 2010 Census<br>Population | % of Total<br>Population |
|-------------------|---------------------------|--------------------------|
| Albany County     | 304,204                   | 34.37508%                |
| Fulton County     | 55,531                    | 6.27501%                 |
| Montgomery County | 50,219                    | 5.67475%                 |
| Rensselaer County | 159,429                   | 18.01549%                |
| Saratoga County   | 219,607                   | 24.81561%                |
| Schoharie County  | 32,749                    | 3.70064%                 |
| Washington County | 63,216                    | 7.14341%                 |
|                   | <u>884,955</u>            | <u>100.00%</u>           |

Host County/Municipality: \*\*

Schenectady County  
City of Schenectady

Education & Real Property Tax Relief  
Total Distribution

| Distribution of Payment                       |                                      |   |                       |
|---|--------------------------------------|---|-----------------------|
| Host Aid<br>County/Municipality<br><u>10%</u> | Non-Host Aid<br>County<br><u>10%</u> | Education & Real<br>Property Tax Relief<br><u>80%</u> | Total<br>Distribution |
|   | \$504,513.68                         |   | \$504,513.68          |
|   | \$92,096.59                          |   | \$92,096.59           |
|   | \$83,286.78                          |   | \$83,286.78           |
|   | \$264,408.46                         |   | \$264,408.46          |
|   | \$364,211.97                         |   | \$364,211.97          |
|   | \$54,313.29                          |   | \$54,313.29           |
|   | \$104,841.94                         |   | \$104,841.94          |
| \$733,836.35                                  |                                      |   | \$733,836.35          |
| \$733,836.35                                  |                                      |   | \$733,836.35          |
|   |                                      | \$11,741,381.66                                       | \$11,741,381.66       |
| \$1,467,672.71                                | \$1,467,672.71                       | \$11,741,381.66                                       | \$14,676,727.08       |

\* Pursuant to NYS Finance Law Section 97-nnnn, counties within a region (excluding the host county) are entitled to share 10% of payments on a per capita basis.

\*\* Pursuant to NYS Finance Law Section 97-nnnn, the host county and host municipality are entitled to share 10% of payments equally.

Note: Population statistics provided by NYS Department of Labor, Division of Research and Statistics.

Source: NYS Gaming Commission

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| Swis;Parcel ID         | Owner name/<br>location                         | Prop<br>class | Tax year and type    | Bill#  | Original Base amount<br>returned \$ due | Amount<br>paid | Status         |
|------------------------|---|---------------|----------------------|--------|---|----------------|----------------|
| Receivable account     | A.250.03  |               |                      |        |   |                |                |
| 532400<br>17.-2-1      | New York State<br>LOT 61 Williams North<br>Tr   | 931           | 2020 County/Town Tax | 000863 | 1,713.45                                | 1,713.45       | 1,713.45 Paid  |
| 532400<br>18.-1-8-ESMT | State Of New York<br>State Route 22             | 980           | 2020 County/Town Tax | 000919 | 1,612.03                                | 1,612.03       | 1,612.03 Paid  |
| 532400<br>20.-1-1      | New York State<br>Bluff Head Rd                 | 314           | 2020 County/Town Tax | 000847 | 86,149.52                               | 86,149.52      | 86,149.52 Paid |
| 532400<br>20.-2-1-ESMT | State Of New York<br>Dresden Hill Rd            | 980           | 2020 County/Town Tax | 000920 | 1,388.02                                | 1,388.02       | 1,388.02 Paid  |
| 532400<br>21.-1-1-ESMT | State Of New York<br>State Route 22             | 980           | 2020 County/Town Tax | 000921 | 271.91                                  | 271.91         | 271.91 Paid    |
| 532400<br>21.-1-27.4   | New York State<br>Lake Champlain                | 314           | 2020 County/Town Tax | 000848 | 388.44                                  | 388.44         | 388.44 Paid    |
| 532400<br>24.-1-6      | New York State - DEC910<br>Bluff Head Rd        |               | 2020 County/Town Tax | 000859 | 4,208.10                                | 4,208.10       | 4,208.10 Paid  |
| 532400<br>24.-1-7      | New York State<br>LOT 157 South Bay Tr          | 931           | 2020 County/Town Tax | 000864 | 1,305.59                                | 1,305.59       | 1,305.59 Paid  |
| 532400<br>24.-2-2-ESMT | State Of New York<br>LOT South Bay Tr/etc       | 980           | 2020 County/Town Tax | 000915 | 2,684.77                                | 2,684.77       | 2,684.77 Paid  |
| 532400<br>25.-1-20     | New York State<br>Lake Champlain                | 323           | 2020 County/Town Tax | 000865 | 1,042.31                                | 1,042.31       | 1,042.31 Paid  |
| 532400<br>26.-2-1      | New York State<br>LOT 93 Lake George Tr         | 931           | 2020 County/Town Tax | 000866 | 9,365.72                                | 9,365.72       | 9,365.72 Paid  |
| 532400<br>26.-2-2      | New York State<br>LOT 82 South Bay Tr           | 931           | 2020 County/Town Tax | 000867 | 2,457.96                                | 2,457.96       | 2,457.96 Paid  |
| 532400<br>26.-2-3      | New York State<br>LOT 81 South Bay Tr           | 931           | 2020 County/Town Tax | 000868 | 1,156.69                                | 1,156.69       | 1,156.69 Paid  |
| 532400<br>26.-2-4      | New York State<br>LOT 80 South Bay Tr           | 931           | 2020 County/Town Tax | 000869 | 2,958.62                                | 2,958.62       | 2,958.62 Paid  |
| 532400<br>26.-2-5      | New York State<br>LOT 83 South Bay Tr           | 931           | 2020 County/Town Tax | 000870 | 2,268.06                                | 2,268.06       | 2,268.06 Paid  |
| 532400<br>26.-2-6      | New York State<br>LOT 91 Lake George Tr         | 931           | 2020 County/Town Tax | 000871 | 92,489.72                               | 92,489.72      | 92,489.72 Paid |
| 532400<br>26.-2-7      | New York State<br>LOT 92 Lake George Tr         | 931           | 2020 County/Town Tax | 000872 | 1,413.49                                | 1,413.49       | 1,413.49 Paid  |
| 532400<br>28.-2-21     | New York State People@22<br>of<br>Lake Rd/e Off |               | 2020 County/Town Tax | 000860 | 58.27                                   | 58.27          | 58.27 Paid     |
| 532400<br>28.-2-25     | New York State People@22<br>of<br>127 Lake Rd   |               | 2020 County/Town Tax | 000861 | 1,469.60                                | 1,469.60       | 1,469.60 Paid  |
| 532400<br>33.-1-1      | New York State<br>LOT 90 Lake George Tr         | 931           | 2020 County/Town Tax | 000873 | 52,875.32                               | 52,875.32      | 52,875.32 Paid |
| 532400<br>33.-1-2      | New York State<br>LOT 89 Lake George Tr         | 931           | 2020 County/Town Tax | 000874 | 1,055.26                                | 1,055.26       | 1,055.26 Paid  |
| 532400<br>33.-1-3      | New York State<br>LOT 88 Lake George Tr         | 931           | 2020 County/Town Tax | 000875 | 1,722.08                                | 1,722.08       | 1,722.08 Paid  |
| 532400<br>33.-1-4      | New York State-DEC<br>LOT 79+84 South Bay<br>Tr | 911           | 2020 County/Town Tax | 000862 | 2,026.36                                | 2,026.36       | 2,026.36 Paid  |
| 532400<br>33.-1-5      | New York State<br>LOT 85 South Bay Tr           | 931           | 2020 County/Town Tax | 000876 | 2,639.23                                | 2,639.23       | 2,639.23 Paid  |
| 532400<br>33.-1-6      | New York State<br>LOT 87 Lake George Tr         | 931           | 2020 County/Town Tax | 000877 | 1,983.20                                | 1,983.20       | 1,983.20 Paid  |

## Detail by receivable account

1/31/20

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| Swis;Parcel ID | Owner name/<br>location | Prop<br>class | Tax year and type    | Bill#  | Original Base amount<br>returned \$ due | Amount<br>paid | Status |
|----------------|-------------------------|---------------|----------------------|--------|---|----------------|--------|
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000878 | 1,165.32                                | 1,165.32       | Paid   |
| 33.-1-7        | LOT 86 Lake George Tr   |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000879 | 2,559.39                                | 2,559.39       | Paid   |
| 33.-1-8        | LOT 85 Lake George Tr   |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000880 | 2,798.93                                | 2,798.93       | Paid   |
| 33.-1-9        | LOT 82 Lake George Tr   |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000881 | 2,039.31                                | 2,039.31       | Paid   |
| 33.-1-10       | LOT 81 Lake George Tr   |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000882 | 1,491.18                                | 1,491.18       | Paid   |
| 33.-1-11       | LOT 102 South Bay Tr    |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000883 | 2,680.24                                | 2,680.24       | Paid   |
| 33.-1-12       | LOT 86 South Bay Tr     |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000849 | 5,220.20                                | 5,220.20       | Paid   |
| 34.-1-10       | South Bay Tr/multi      |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000884 | 2,960.78                                | 2,960.78       | Paid   |
| 34.-1-11       | LOT 77 South Bay Tr     |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000885 | 2,937.04                                | 2,937.04       | Paid   |
| 34.-1-12       | LOT 78 South Bay Tr     |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000886 | 52,970.27                               | 52,970.27      | Paid   |
| 39.-1-1        | LOT 83 Lake George Tr   |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000887 | 3,495.96                                | 3,495.96       | Paid   |
| 39.-1-2        | LOT 79 Lake George Tr   |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000888 | 2,906.83                                | 2,906.83       | Paid   |
| 39.-1-3        | LOT 75 Lake George Tr   |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000889 | 2,611.18                                | 2,611.18       | Paid   |
| 39.-1-4        | LOT 76 Lake George Tr   |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000890 | 53,227.07                               | 53,227.07      | Paid   |
| 39.-1-5        | LOT 77 Lake George Tr   |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000891 | 61,263.46                               | 61,263.46      | Paid   |
| 39.-1-6        | LOT 78 Lake George Tr   |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000892 | 54,232.70                               | 54,232.70      | Paid   |
| 39.-1-7        | LOT 84 Lake George Tr   |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000893 | 2,818.35                                | 2,818.35       | Paid   |
| 40.-1-1        | LOT 80 Lake George Tr   |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000894 | 1,685.40                                | 1,685.40       | Paid   |
| 40.-1-2        | LOT 103 South Bay Tr    |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000895 | 2,207.63                                | 2,207.63       | Paid   |
| 40.-1-3        | LOT 101 South Bay Tr    |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000896 | 2,593.92                                | 2,593.92       | Paid   |
| 40.-1-4        | LOT 87 South Bay Tr     |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000897 | 2,170.95                                | 2,170.95       | Paid   |
| 40.-1-5        | LOT 88 South Bay Tr     |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000898 | 2,639.23                                | 2,639.23       | Paid   |
| 40.-1-6        | LOT 100 South Bay Tr    |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000899 | 2,114.84                                | 2,114.84       | Paid   |
| 40.-1-7        | LOT 104 South Bay Tr    |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000900 | 2,095.42                                | 2,095.42       | Paid   |
| 40.-1-8        | LOT 119 South Bay Tr    |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000901 | 1,771.72                                | 1,771.72       | Paid   |
| 40.-1-9        | LOT 118 South Bay Tr    |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000902 | 2,069.52                                | 2,069.52       | Paid   |
| 40.-1-10       | LOT 105 South Bay Tr    |               |                      |        |   |                |        |
| 532400         | New York State          | 931           | 2020 County/Town Tax | 000903 | 2,624.13                                | 2,624.13       | Paid   |
| 40.-1-11       | LOT 99 South Bay Tr     |               |                      |        |   |                |        |

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| Swis;Parcel ID                        | Owner name/<br>location                        | Prop<br>class | Tax year and type    | Bill#  | Original Base amount<br>returned \$ due | Amount<br>paid | Status        |
|---------------------------------------|--|---------------|----------------------|--------|---|----------------|---------------|
| 532400<br>41.-1-1-ESMT                | State Of New York<br>LOT 75+76 South Bay<br>Tr | 980           | 2020 County/Town Tax | 000916 | 420.81                                  | 420.81         | 420.81 Paid   |
| 532400<br>42.-1-1-ESMT                | State Of New York<br>Blue Goose Rd             | 980           | 2020 County/Town Tax | 000917 | 1,091.86                                | 1,091.86       | 1,091.86 Paid |
| 532400<br>47.-2-1                     | New York State<br>LOT 72 Lake George Tr        | 931           | 2020 County/Town Tax | 000904 | 269.75                                  | 269.75         | 269.75 Paid   |
| 532400<br>47.-2-2                     | New York State<br>LOT 73 Lake George Tr        | 931           | 2020 County/Town Tax | 000905 | 1,957.31                                | 1,957.31       | 1,957.31 Paid |
| 532400<br>47.-2-3                     | New York State<br>LOT 125 South Bay Tr         | 931           | 2020 County/Town Tax | 000906 | 51.79                                   | 51.79          | 51.79 Paid    |
| 532400<br>48.-1-1                     | New York State<br>LOT 74 Lake George Tr        | 931           | 2020 County/Town Tax | 000907 | 1,605.55                                | 1,605.55       | 1,605.55 Paid |
| 532400<br>48.-1-2                     | New York State<br>LOT 120 South Bay Tr         | 931           | 2020 County/Town Tax | 000908 | 1,286.17                                | 1,286.17       | 1,286.17 Paid |
| 532400<br>48.-1-3                     | New York State<br>LOT 121 South Bay Tr         | 931           | 2020 County/Town Tax | 000850 | 17.26                                   | 17.26          | 17.26 Paid    |
| 532400<br>48.-1-4                     | New York State<br>South Bay Tr/Multi           | 931           | 2020 County/Town Tax | 000851 | 8,780.90                                | 8,780.90       | 8,780.90 Paid |
| 532400<br>48.-1-5                     | New York State<br>LOT 98 South Bay Tr          | 931           | 2020 County/Town Tax | 000909 | 2,520.54                                | 2,520.54       | 2,520.54 Paid |
| 532400<br>48.-1-6                     | New York State<br>LOT 90 South Bay Tr          | 931           | 2020 County/Town Tax | 000910 | 2,712.61                                | 2,712.61       | 2,712.61 Paid |
| 532400<br>48.-1-7                     | New York State<br>LOT 91 South Bay Tr          | 931           | 2020 County/Town Tax | 000911 | 2,274.53                                | 2,274.53       | 2,274.53 Paid |
| 532400<br>48.-1-8                     | New York State<br>LOT 92 South Bay Tr          | 931           | 2020 County/Town Tax | 000852 | 1,758.77                                | 1,758.77       | 1,758.77 Paid |
| 532400<br>48.-1-9                     | New York State<br>LOT 96 South Bay Tr          | 931           | 2020 County/Town Tax | 000853 | 2,324.17                                | 2,324.17       | 2,324.17 Paid |
| 532400<br>48.-1-10                    | New York State<br>LOT 109 South Bay Tr         | 931           | 2020 County/Town Tax | 000912 | 312.91                                  | 312.91         | 312.91 Paid   |
| 532400<br>49.-1-1-ESMT                | State Of New York<br>Pike Brook Rd             | 980           | 2020 County/Town Tax | 000918 | 2,359.91                                | 2,359.91       | 2,359.91 Paid |
| 532400<br>49.-2-2                     | New York State<br>LOT 50 South Bay Tr          | 931           | 2020 County/Town Tax | 000913 | 2,194.69                                | 2,194.69       | 2,194.69 Paid |
| 532400<br>49.-2-3                     | New York State<br>LOT 58 South Bay Tr          | 931           | 2020 County/Town Tax | 000914 | 1,020.73                                | 1,020.73       | 1,020.73 Paid |
| 532400<br>57.-2-1                     | New York State<br>LOT 110 South Bay Tr         | 931           | 2020 County/Town Tax | 000854 | 58.27                                   | 58.27          | 58.27 Paid    |
| 532400<br>57.-2-2                     | New York State<br>LOT 95 South Bay Tr          | 931           | 2020 County/Town Tax | 000855 | 1,644.40                                | 1,644.40       | 1,644.40 Paid |
| 532400<br>57.-2-3                     | New York State<br>LOT 93 South Bay Tr          | 931           | 2020 County/Town Tax | 000856 | 1,415.65                                | 1,415.65       | 1,415.65 Paid |
| 532400<br>57.-2-4                     | New York State<br>LOT 2 South Bay Tr           | 931           | 2020 County/Town Tax | 000857 | 649.56                                  | 649.56         | 649.56 Paid   |
| Total for SWIS: 532400                |  |               |                      |        | 592,782.83                              | 592,782.83     | 1,778,348.74  |
| Total for town: 5324                  |  |               |                      |        | 592,782.83                              | 592,782.83     | 592,782.83 74 |
| Total for receivable account:A.250.03 |  |               |                      |        | 592,782.83                              | 592,782.83     | 592,782.83 74 |
| Receivable account                    | A.250.04                                       |               |                      |        |   |                |               |
| 532689<br>253.-1-28                   | New York State<br>Herrington Hill Rd/n Off     | 930           | 2020 County/Town Tax | 001341 | 343.74                                  | 343.74         | 343.74 Paid   |
| Total for SWIS: 532689                |  |               |                      |        | 343.74                                  | 343.74         | 1,718.70 1    |

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| Swis;Parcel ID                        | Owner name/<br>location    | Prop<br>class | Tax year and type    | Bill#  | Original<br>returned \$ | Base<br>amount<br>due | Amount<br>paid | Status |   |
|---------------------------------------|----------------------------|---------------|----------------------|--------|-------------------------|-----------------------|----------------|--------|---|
| Total for town: 5326                  |                            |               |                      |        |                         | 343.74                | 343.74         | 343.74 | 1 |
| Total for receivable account:A.250.04 |                            |               |                      |        |                         | 343.74                | 343.74         | 343.74 | 1 |
| Receivable account                    |                            | A.250.05      |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003006 | 731.25                  | 731.25                | 731.25         | Paid   |   |
| 46.-1-4                               | LOT 68 Lake George Tr      |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003007 | 111,343.04              | 111,343.04            | 111,343.04     | Paid   |   |
| 46.-1-5                               | Shelving Rock Rd           |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 930           | 2020 County/Town Tax | 003008 | 1,651.64                | 1,651.64              | 1,651.64       | Paid   |   |
| 46.-1-6                               | 578 Shelving Rock Rd       |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003009 | 76,245.97               | 76,245.97             | 76,245.97      | Paid   |   |
| 47.-1-1                               | LOT 70 Lake George Tr      |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003010 | 20,308.28               | 20,308.28             | 20,308.28      | Paid   |   |
| 47.-1-2                               | LOT 71 Lake George Tr      |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003011 | 602.54                  | 602.54                | 602.54         | Paid   |   |
| 47.-1-3                               | LOT 72 Lake George Tr      |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003012 | 204.75                  | 204.75                | 204.75         | Paid   |   |
| 47.-1-4                               | LOT 73 Lake George Tr      |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003013 | 1,050.07                | 1,050.07              | 1,050.07       | Paid   |   |
| 47.-1-5                               | LOT 125 South Bay Tr       |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003014 | 1,475.18                | 1,475.18              | 1,475.18       | Paid   |   |
| 47.-1-6                               | LOT 126 South Bay Tr       |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003015 | 1,010.11                | 1,010.11              | 1,010.11       | Paid   |   |
| 47.-1-7                               | LOT 131 South Bay Tr       |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003016 | 920.39                  | 920.39                | 920.39         | Paid   |   |
| 47.-1-8                               | LOT 69 Lake George Tr      |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003017 | 1,516.14                | 1,516.14              | 1,516.14       | Paid   |   |
| 47.-1-9                               | LOT 64 Lake George Tr      |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003018 | 1,176.82                | 1,176.82              | 1,176.82       | Paid   |   |
| 47.-1-10                              | LOT 130 South Bay Tr       |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003019 | 1,337.71                | 1,337.71              | 1,337.71       | Paid   |   |
| 47.-1-11                              | LOT 127 South Bay Tr       |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003020 | 946.72                  | 946.72                | 946.72         | Paid   |   |
| 47.-1-12                              | LOT 124 South Bay Tr       |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003021 | 90,040.28               | 90,040.28             | 90,040.28      | Paid   |   |
| 47.-1-13                              | LOT 77 Lake George Tr      |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003022 | 291.89                  | 291.89                | 291.89         | Paid   |   |
| 48.-2-1                               | LOT 120 South Bay Tr       |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003023 | 593.27                  | 593.27                | 593.27         | Paid   |   |
| 48.-2-2                               | LOT 121 South Bay Tr       |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003024 | 182.69                  | 182.69                | 182.69         | Paid   |   |
| 48.-2-3                               | LOT 121 South Bay Tr       |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 910           | 2020 County/Town Tax | 003025 | 1,435.35                | 1,435.35              | 1,435.35       | Paid   |   |
| 48.-2-4                               | Lot 115&11 South Bay<br>Tr |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003026 | 416.85                  | 416.85                | 416.85         | Paid   |   |
| 48.-2-5                               | LOT 109 South Bay Tr       |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003027 | 157.50                  | 157.50                | 157.50         | Paid   |   |
| 48.-2-6                               | LOT 108 South Bay Tr       |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003028 | 32,928.68               | 32,928.68             | 32,928.68      | Paid   |   |
| 55.-1-1                               | LOT 61 Lake George Tr      |               |                      |        |                         |                       |                |        |   |
| 532889                                | New York State             | 931           | 2020 County/Town Tax | 003029 | 1,221.68                | 1,221.68              | 1,221.68       | Paid   |   |
| 55.-1-2                               | LOT 62 Lake George Tr      |               |                      |        |                         |                       |                |        |   |

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| Swis;Parcel ID | Owner name/<br>location | Prop<br>class | Tax year and type    | Bill#  | Original<br>returned \$ | Base amount<br>due | Amount<br>paid | Status |
|----------------|-------------------------|---------------|----------------------|--------|-------------------------|--------------------|----------------|--------|
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003030 | 1,574.64                | 1,574.64           | 1,574.64       | Paid   |
| 55.-1-4        | LOT 59 Lake George Tr   |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003031 | 114,832.69              | 114,832.69         | 114,832.69     | Paid   |
| 55.-1-5        | LOT 60 Lake George Tr   |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003032 | 1,599.00                | 1,599.00           | 1,599.00       | Paid   |
| 56.-1-1        | LOT 63 Lake George Tr   |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003033 | 1,465.43                | 1,465.43           | 1,465.43       | Paid   |
| 56.-1-2        | LOT 129 South Bay Tr    |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003034 | 1,134.89                | 1,134.89           | 1,134.89       | Paid   |
| 56.-1-3        | LOT 128 South Bay Tr    |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003035 | 1,657.50                | 1,657.50           | 1,657.50       | Paid   |
| 56.-1-4        | LOT 123 South Bay Tr    |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003036 | 1,529.85                | 1,529.85           | 1,529.85       | Paid   |
| 56.-1-5        | LOT 56 Westfield Tr     |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003037 | 1,777.43                | 1,777.43           | 1,777.43       | Paid   |
| 56.-1-6        | LOT 55 Westfield Tr     |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003038 | 1,791.07                | 1,791.07           | 1,791.07       | Paid   |
| 56.-1-7        | LOT 54 Westfield Tr     |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003039 | 1,663.36                | 1,663.36           | 1,663.36       | Paid   |
| 56.-1-8        | LOT 53 Westfield Tr     |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003040 | 1,826.18                | 1,826.18           | 1,826.18       | Paid   |
| 56.-1-9        | LOT 58 Lake George Tr   |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003041 | 1,117.36                | 1,117.36           | 1,117.36       | Paid   |
| 56.-1-10       | LOT 52 Westfield Tr     |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003042 | 1,849.57                | 1,849.57           | 1,849.57       | Paid   |
| 56.-1-11       | 160 Shelving Rock Rd    |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003043 | 2,728.04                | 2,728.04           | 2,728.04       | Paid   |
| 56.-1-12       | LOT 50 Westfield Tr     |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003044 | 1,510.96                | 1,510.96           | 1,510.96       | Paid   |
| 56.-1-13       | LOT 49 Westfield Tr     |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003045 | 1,042.65                | 1,042.65           | 1,042.65       | Paid   |
| 57.-1-1        | LOT 122 South Bay Tr    |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003046 | 1,682.11                | 1,682.11           | 1,682.11       | Paid   |
| 57.-1-2        | LOT 57 Westfield Tr     |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003047 | 1,708.35                | 1,708.35           | 1,708.35       | Paid   |
| 57.-1-3        | LOT 58 Westfield Tr     |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003048 | 1,432.19                | 1,432.19           | 1,432.19       | Paid   |
| 57.-1-4        | LOT 110 South Bay Tr    |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003049 | 556.50                  | 556.50             | 556.50         | Paid   |
| 57.-1-5        | LOT 95 South Bay Tr     |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003050 | 520.81                  | 520.81             | 520.81         | Paid   |
| 57.-1-7        | LOT 2 South Bay Tr      |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003051 | 1,510.96                | 1,510.96           | 1,510.96       | Paid   |
| 57.-1-21       | LOT 47 Westfield Tr     |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003052 | 1,621.19                | 1,621.19           | 1,621.19       | Paid   |
| 57.-1-22       | LOT 48 Westfield Tr     |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003053 | 51,880.06               | 51,880.06          | 51,880.06      | Paid   |
| 64.-1-1        | LOT 54 Lake George Tr   |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003054 | 1,856.57                | 1,856.57           | 1,856.57       | Paid   |
| 64.-1-2        | LOT 55 Lake George Tr   |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003055 | 795.61                  | 795.61             | 795.61         | Paid   |
| 64.-1-3        | LOT 59 Lake George Tr   |               |                      |        |                         |                    |                |        |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003056 | 2,454.07                | 2,454.07           | 2,454.07       | Paid   |
| 65.-1-1        | LOT 57 Lake George Tr   |               |                      |        |                         |                    |                |        |

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| Swis;Parcel ID | Owner name/<br>location | Prop<br>class | Tax year and type    | Bill#  | Original Base amount<br>returned \$ due | Amount<br>paid | Status        |
|----------------|-------------------------|---------------|----------------------|--------|---|----------------|---------------|
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003057 | 1,733.54                                | 1,733.54       | 1,733.54 Paid |
| 65.-1-2        | LOT 39 Westfield Tr     |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003094 | 1,001.51                                | 1,001.51       | 1,001.51 Paid |
| 65.-1-3.1-ESM  | Sly Pond Rd             |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003095 | 172.57                                  | 172.57         | 172.57 Paid   |
| 65.-1-3.2-ESM  | LOT 29 Westfield Tr     |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003096 | 181.36                                  | 181.36         | 181.36 Paid   |
| 65.-1-4.1-ESM  | Shelving Rock Rd        |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003097 | 129.28                                  | 129.28         | 129.28 Paid   |
| 65.-1-4.4-ESM  | Sly Pond Rd             |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003098 | 671.00                                  | 671.00         | 671.00 Paid   |
| 65.-1-24-ESM   | LOT 47 Lake George Tr   |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003058 | 1,129.81                                | 1,129.81       | 1,129.81 Paid |
| 66.-1-1        | LOT 36 Westfield Tr     |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003059 | 1,541.39                                | 1,541.39       | 1,541.39 Paid |
| 66.-1-2        | LOT 45 Westfield Tr     |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003060 | 1,360.81                                | 1,360.81       | 1,360.81 Paid |
| 66.-1-3        | LOT 46 Westfield Tr     |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003099 | 110.27                                  | 110.27         | 110.27 Paid   |
| 66.-1-40-ESM   | Hogtown Rd              |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003100 | 105.83                                  | 105.83         | 105.83 Paid   |
| 66.-1-41.1-ES  | Hogtown Rd              |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003061 | 1,261.49                                | 1,261.49       | 1,261.49 Paid |
| 73.-1-1        | LOT 51 Lake George Tr   |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003062 | 791.93                                  | 791.93         | 791.93 Paid   |
| 73.-1-2        | LOT 50 Lake George Tr   |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003063 | 905.71                                  | 905.71         | 905.71 Paid   |
| 73.-1-3        | LOT 49 Lake George Tr   |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003064 | 1,052.90                                | 1,052.90       | 1,052.90 Paid |
| 73.-1-4        | LOT 44 Lake George Tr   |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003065 | 806.38                                  | 806.38         | 806.38 Paid   |
| 73.-1-5        | LOT 40 Lake George Tr   |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003066 | 830.71                                  | 830.71         | 830.71 Paid   |
| 73.-1-6        | LOT 36 Lake George Tr   |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003067 | 522.85                                  | 522.85         | 522.85 Paid   |
| 73.-1-7        | LOT 41 Lake George Tr   |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003068 | 728.72                                  | 728.72         | 728.72 Paid   |
| 73.-1-8        | LOT 42 Lake George Tr   |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003069 | 642.95                                  | 642.95         | 642.95 Paid   |
| 73.-1-9        | LOT 43 Lake George Tr   |               |                      |        |   |                |               |
| 532889         | New York State          | 931           | 2020 County/Town Tax | 003070 | 183.31                                  | 183.31         | 183.31 Paid   |
| 73.-2-2        | Pilot Knob Rd           |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003101 | 1,811.17                                | 1,811.17       | 1,811.17 Paid |
| 74.-1-6.1-ESM  | Sly Pond Rd             |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003102 | 488.27                                  | 488.27         | 488.27 Paid   |
| 74.-1-6.2-ESM  | Sly Pond Rd             |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003103 | 468.00                                  | 468.00         | 468.00 Paid   |
| 74.-1-6.3-ESM  | LOT 14 Westfield Tr     |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003104 | 28.66                                   | 28.66          | 28.66 Paid    |
| 74.-1-6.4-ESM  | LOT 15 Westfield Tr     |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003105 | 176.39                                  | 176.39         | 176.39 Paid   |
| 74.-1-6.5-ESM  | LOT 24 Westfield Tr     |               |                      |        |   |                |               |
| 532889         | State Of New York       | 980           | 2020 County/Town Tax | 003106 | 6.31                                    | 6.31           | 6.31 Paid     |
| 74.-1-6.6-ESM  | LOT 24 Westfield Tr     |               |                      |        |   |                |               |

## Detail by receivable account

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| Swis;Parcel ID                        | Owner name/<br>location | Prop<br>class | Tax year and type    | Bill#  | Original Base amount<br>returned \$ due | Amount<br>paid | Status       |
|---------------------------------------|-------------------------|---------------|----------------------|--------|---|----------------|--------------|
| 532889                                | New York State          | 931           | 2020 County/Town Tax | 003071 | 561.61                                  | 561.61         | Paid         |
| 74.-1-10                              | LOT 10 Westfield Tr     |               |                      |        |   |                |              |
| 532889                                | New York State          | 931           | 2020 County/Town Tax | 003072 | 1,021.79                                | 1,021.79       | Paid         |
| 74.-1-11                              | LOT 11 Westfield Tr     |               |                      |        |   |                |              |
| 532889                                | New York State          | 931           | 2020 County/Town Tax | 003073 | 36.07                                   | 36.07          | Paid         |
| 74.-1-12                              | LOT 38 Lake George Tr   |               |                      |        |   |                |              |
| 532889                                | New York State          | 931           | 2020 County/Town Tax | 003074 | 1,003.28                                | 1,003.28       | Paid         |
| 74.-1-13                              | LOT 37 Lake George Tr   |               |                      |        |   |                |              |
| 532889                                | New York State          | 931           | 2020 County/Town Tax | 003075 | 336.39                                  | 336.39         | Paid         |
| 74.-1-14                              | LOT 39 Lake George Tr   |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003107 | 554.57                                  | 554.57         | Paid         |
| 75.-1-2.1-ESM                         | LOT 16 Westfield Tr     |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003108 | 425.27                                  | 425.27         | Paid         |
| 75.-1-2.2-ESM                         | LOT 8&9 Fort Ann Tr     |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003109 | 1,408.68                                | 1,408.68       | Paid         |
| 75.-1-4.1-ESM                         | Hogtown Rd              |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003110 | 201.61                                  | 201.61         | Paid         |
| 76.-1-1.6-ESM                         | County Route 16         |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003092 | 614.27                                  | 614.27         | Paid         |
| 76.-1-2-ESMT                          | LOT Skeene Pat          |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003111 | 157.50                                  | 157.50         | Paid         |
| 76.-1-5-ESMT                          | LOT 10 Skeene Pat       |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003112 | 157.50                                  | 157.50         | Paid         |
| 76.-1-10-ESM                          | LOT 6 Campbell Pat      |               |                      |        |   |                |              |
| 532889                                | New York State          | 931           | 2020 County/Town Tax | 003076 | 1,469.32                                | 1,469.32       | Paid         |
| 82.-1-4                               | LOT 28 Lake George Tr   |               |                      |        |   |                |              |
| 532889                                | New York State          | 931           | 2020 County/Town Tax | 003077 | 1,188.53                                | 1,188.53       | Paid         |
| 82.-1-5                               | LOT 29 Lake George Tr   |               |                      |        |   |                |              |
| 532889                                | New York State          | 931           | 2020 County/Town Tax | 003078 | 1,179.75                                | 1,179.75       | Paid         |
| 83.-1-1                               | LOT 27 Lake George Tr   |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003113 | 1,244.87                                | 1,244.87       | Paid         |
| 84.-1-2-ESMT                          | West Rd                 |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003114 | 606.05                                  | 606.05         | Paid         |
| 85.-1-6-ESMT                          | LOT 10&14 Skeene Pat    |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003115 | 498.96                                  | 498.96         | Paid         |
| 85.-1-7.1-ESM                         | LOT 16 Skeene Pat       |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003116 | 499.60                                  | 499.60         | Paid         |
| 85.-1-7.2-ESM                         | LOT 15 Skeene Pat       |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003117 | 648.89                                  | 648.89         | Paid         |
| 85.-1-14.1-ES                         | West Rd                 |               |                      |        |   |                |              |
| 532889                                | State Of New York       | 980           | 2020 County/Town Tax | 003093 | 175.93                                  | 175.93         | Paid         |
| 91.-1-6-ESMT                          | LOT 18 Lake George Tr   |               |                      |        |   |                |              |
| Total for SWIS: 532889                |                         |               |                      |        | 585,741.40                              | 585,741.40     | 2,342,965.99 |
| Total for town: 5328                  |                         |               |                      |        | 585,741.40                              | 585,741.40     | 99           |
| Total for receivable account:A.250.05 |                         |               |                      |        | 585,741.40                              | 585,741.40     | 99           |
| Receivable account                    | A.250.11                |               |                      |        |   |                |              |
| 534000                                | New York State          | 930           | 2020 County/Town Tax | 001569 | 173.39                                  | 173.39         | Paid         |
| 186.-1-5                              | Blossom Rd/e Off        |               |                      |        |   |                |              |
| Total for SWIS: 534000                |                         |               |                      |        | 173.39                                  | 173.39         | 520.17       |
| Total for town: 5340                  |                         |               |                      |        | 173.39                                  | 173.39         | 1            |
| Total for receivable account:A.250.11 |                         |               |                      |        | 173.39                                  | 173.39         | 1            |

## Detail by receivable account

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| Swis;Parcel ID              | Owner name/<br>location               | Prop<br>class | Tax year and type    | Bill#  | Original<br>returned \$ | Base amount<br>\$ due | Amount<br>paid | Status |
|-----------------------------|---------------------------------------|---------------|----------------------|--------|-------------------------|-----------------------|----------------|--------|
| Receivable account A.250.12 |                                       |               |                      |        |                         |                       |                |        |
| 534200                      | New York State                        | 961           | 2020 County/Town Tax | 001539 | 10,340.24               | 10,340.24             | 10,340.24      | Paid   |
| 240.-4-36                   | 2642 State Route 22                   |               |                      |        |                         |                       |                |        |
| 534200                      | New York State                        | 930           | 2020 County/Town Tax | 001540 | 1,856.61                | 1,856.61              | 1,856.61       | Paid   |
| 241.-2-19                   | State Route 313                       |               |                      |        |                         |                       |                |        |
| 534200                      | People State of New York              | 321           | 2020 County/Town Tax | 001543 | 69.72                   | 69.72                 | 69.72          | Paid   |
| 248.-2-10                   | Fish Hatchery Rd                      |               |                      |        |                         |                       |                |        |
| 534200                      | New York State                        | 557           | 2020 County/Town Tax | 001541 | 395.28                  | 395.28                | 395.28         | Paid   |
| 248.-2-13.2                 | State Route 313                       |               |                      |        |                         |                       |                |        |
| 534200                      | New York State                        | 557           | 2020 County/Town Tax | 001542 | 1,202.75                | 1,202.75              | 1,202.75       | Paid   |
| 248.-2-13.3                 | State Route 313                       |               |                      |        |                         |                       |                |        |
|                             | Total for SWIS: 534200                |               |                      |        | 13,864.60               | 13,864.60             | 38,069.44      | 5      |
|                             | Total for town: 5342                  |               |                      |        | 13,864.60               | 13,864.60             | 13,864.60      | 5      |
|                             | Total for receivable account:A.250.12 |               |                      |        | 13,864.60               | 13,864.60             | 13,864.60      | 5      |
| Receivable account A.250.14 |                                       |               |                      |        |                         |                       |                |        |
| 534600                      | New York State                        | 314           | 2020 County/Town Tax | 001006 | 55,036.83               | 55,036.83             | 55,036.83      | Paid   |
| 4.-1-42                     | 2443 Black Point Way                  |               |                      |        |                         |                       |                |        |
| 534600                      | State Of New York                     | 980           | 2020 County/Town Tax | 001014 | 788.32                  | 788.32                | 788.32         | Paid   |
| 5.-2-1-ESMT                 | County Route 2                        |               |                      |        |                         |                       |                |        |
| 534600                      | New York State                        | 314           | 2020 County/Town Tax | 001007 | 5,439.18                | 5,439.18              | 5,439.18       | Paid   |
| 5.-2-9.1                    | Negro Pt                              |               |                      |        |                         |                       |                |        |
| 534600                      | New York State                        | 322           | 2020 County/Town Tax | 001008 | 615.70                  | 615.70                | 615.70         | Paid   |
| 9.-1-8.4                    | Hutton Square Rd                      |               |                      |        |                         |                       |                |        |
| 534600                      | State Of New York                     | 980           | 2020 County/Town Tax | 001015 | 157.71                  | 157.71                | 157.71         | Paid   |
| 12.-2-11-ESM                | Liddle-Harris Rd                      |               |                      |        |                         |                       |                |        |
| 534600                      | New York State DEC                    | 322           | 2020 County/Town Tax | 001013 | 1,081.77                | 1,081.77              | 1,081.77       | Paid   |
| 13.-3-24.7                  | County Route 3                        |               |                      |        |                         |                       |                |        |
| 534600                      | New York State                        | 314           | 2020 County/Town Tax | 001009 | 6,595.77                | 6,595.77              | 6,595.77       | Paid   |
| 17.-1-1                     | Harris Tr/lake George                 |               |                      |        |                         |                       |                |        |
| 534600                      | New York State                        | 314           | 2020 County/Town Tax | 001010 | 59,263.81               | 59,263.81             | 59,263.81      | Paid   |
| 17.-1-1.2                   | Lake George                           |               |                      |        |                         |                       |                |        |
| 534600                      | New York State DEC                    | 314           | 2020 County/Town Tax | 001012 | 34,550.93               | 34,550.93             | 34,550.93      | Paid   |
| 17.-1-1.3                   | Clark Hollow Bay                      |               |                      |        |                         |                       |                |        |
| 534600                      | New York State                        | 910           | 2020 County/Town Tax | 001011 | 212.31                  | 212.31                | 212.31         | Paid   |
| 17.-1-3                     | LOT 53 Williams North Tr              |               |                      |        |                         |                       |                |        |
| 534600                      | State Of New York                     | 980           | 2020 County/Town Tax | 001016 | 16.99                   | 16.99                 | 16.99          | Paid   |
| 18.-2-8-ESMT                | State Route 22                        |               |                      |        |                         |                       |                |        |
|                             | Total for SWIS: 534600                |               |                      |        | 163,759.32              | 163,759.32            | 491,277.96     | 11     |
|                             | Total for town: 5346                  |               |                      |        | 163,759.32              | 163,759.32            | 163,759.32     | 11     |
|                             | Total for receivable account:A.250.14 |               |                      |        | 163,759.32              | 163,759.32            | 163,759.32     | 11     |
| Receivable account A.250.16 |                                       |               |                      |        |                         |                       |                |        |
| 535089                      | New York State                        | 940           | 2020 County/Town Tax | 001748 | 821.90                  | 821.90                | 821.90         | Paid   |
| 258.-1-6                    | LOT 23 Wilson Pat                     |               |                      |        |                         |                       |                |        |
| 535089                      | New York State                        | 910           | 2020 County/Town Tax | 001749 | 24.15                   | 24.15                 | 24.15          | Paid   |
| 265.-1-9.3                  | Chestnut Hill Rd                      |               |                      |        |                         |                       |                |        |
| 535089                      | New York State                        | 941           | 2020 County/Town Tax | 001750 | 4,217.15                | 4,217.15              | 4,217.15       | Paid   |
| 265.-1-25                   | John Gregor Grant                     |               |                      |        |                         |                       |                |        |

## Detail by receivable account

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| Swis;Parcel ID                        | Owner name/<br>location                        | Prop<br>class | Tax year and type    | Bill#  | Original Base amount<br>returned \$ due | Amount<br>paid | Status       |        |
|---------------------------------------|--|---------------|----------------------|--------|---|----------------|--------------|--------|
| 535089<br>266.-1-1                    | New York State<br>Grant & Campbell Pat         | 941           | 2020 County/Town Tax | 001751 | 3,396.25                                | 3,396.25       | Paid         |        |
| 535089<br>266.-1-3                    | New York State<br>Grant & Campbell/bain<br>Pat | 941           | 2020 County/Town Tax | 001752 | 982.86                                  | 982.86         | Paid         |        |
| 535089<br>273.-2-3                    | New York State<br>Shaker Hollow Rd             | 910           | 2020 County/Town Tax | 001753 | 2,398.31                                | 2,398.31       | Paid         |        |
| 535089<br>273.-2-4                    | New York State<br>Shaker Hollow Rd             | 940           | 2020 County/Town Tax | 001754 | 431.58                                  | 431.58         | Paid         |        |
| 535089<br>273.-2-7                    | New York State<br>Shaker Hollow Rd             | 910           | 2020 County/Town Tax | 001755 | 422.52                                  | 422.52         | Paid         |        |
| Total for SWIS: 535089                |  |               |                      |        | 12,694.72                               | 12,694.72      | 50,778.88    | 8      |
| Total for town: 5350                  |  |               |                      |        | 12,694.72                               | 12,694.72      | 12,694.72    | 8      |
| Total for receivable account:A.250.16 |  |               |                      |        | 12,694.72                               | 12,694.72      | 12,694.72    | 8      |
| Receivable account A.250.17           |  |               |                      |        |   |                |              |        |
| 535201<br>59.-1-18                    | State of New York DE031<br>302 Death Rock Way  |               | 2020 County/Town Tax | 001277 | 973.93                                  | 973.93         | Paid         |        |
| Total for SWIS: 535201                |  |               |                      |        | 973.93                                  | 973.93         | 973.93       | 1      |
| 535289<br>59.-2-2                     | State of New York DE023<br>State Route 4/off   |               | 2020 County/Town Tax | 002298 | 5,590.85                                | 5,590.85       | Paid         |        |
| 535289<br>77.-1-3                     | NYS-ENCON<br>State Route 4/Off                 | 323           | 2020 County/Town Tax | 002297 | 2,122.38                                | 2,122.38       | Paid         |        |
| Total for SWIS: 535289                |  |               |                      |        | 7,713.23                                | 7,713.23       | 30,852.92    | 2      |
| Total for town: 5352                  |  |               |                      |        | 8,687.16                                | 8,687.16       | 8,687.16     | 3      |
| Total for receivable account:A.250.17 |  |               |                      |        | 8,687.16                                | 8,687.16       | 8,687.16     | 3      |
| Grand totals:                         |  |               |                      |        | 1,378,047.16                            | 1,378,047.16   | 1,378,047.16 | 202.00 |

## 5-Year Capital Plan Overview

| Year                     | Item                 | Amount         | Balance        | Unfunded        | Borrowing     |
|--------------------------|----------------------|----------------|----------------|-----------------|---------------|
| 2019                     | Initial Funding      | \$ 2,063,430   | \$ -           |                 |               |
| 2019                     | 2019 Projects        | \$ (1,300,450) | \$ 762,980     |                 |               |
| 2020                     | 2019 GF Interest     | \$ 310,630     | \$ 1,073,610   |                 |               |
| 2020                     | 2020 Planned Funding | \$ 529,037     | \$ 1,602,647   |                 |               |
| 2020                     | 2020 Projects        | \$ (1,589,000) | \$ 13,647      |                 |               |
| 2020                     | 2020 Borrowing       |                |                |                 | \$ 1,000,000  |
| 2020                     | Burgoyne Ave Roof    |                |                | \$ (1,000,000)  |               |
| 2021                     | 2021 Funding         | \$ 500,000     | \$ 513,647     |                 |               |
| 2021                     | 2021 Projects (*)    | \$ (1,137,000) | \$ (623,353)   |                 |               |
| 2022                     | 2022 Funding         | \$ 600,000     | \$ (23,353)    |                 |               |
| 2022                     | 2022 Projects (*)    | \$ (2,245,000) | \$ (2,268,353) |                 |               |
| 2022                     | Middle Falls Barn    |                |                | \$ (1,500,000)  |               |
| 2022                     | 2022 Borrowing       |                |                |                 | \$ 1,500,000  |
| 2023                     | 2023 Funding         | \$ 700,000     | \$ (1,568,353) |                 |               |
| 2023                     | 2023 Projects (*)    | \$ (865,000)   | \$ (2,433,353) |                 |               |
| 2023                     | New DPW Shop         |                |                | \$ (10,000,000) |               |
| 2023                     | 2023 Borrowing       |                |                |                 | \$ 10,000,000 |
| 2024                     | 2024 Funding         | \$ 750,000     | \$ (1,683,353) |                 |               |
| 2024                     | 2024 Projects (*)    | \$ (640,000)   | \$ (2,323,353) |                 |               |
| 2024                     | LEC Roof Replacement |                |                | \$ (1,000,000)  |               |
| 2024                     | 2024 Borrowing       |                |                |                 | \$ 1,000,000  |
| 5-Year Funding Shortfall |                      |                | \$ (2,323,353) |                 |               |
| Total 5-Year Borrowing   |                      |                |                |                 | \$ 13,500,000 |

(\*) Potential to move IT projects to General Fund Budget (\$150,000 annually)





## 2021 Capital Project Detail

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| <b>2021 Proposed Projects</b>  | <b>Depart</b> | <b>Budget</b>       |            |
|--------------------------------|---------------|---------------------|------------|
| Conference Room Upgrades       | IT            | \$ 22,000           |            |
| UPS Replacement                | IT            | \$ 25,000           |            |
| Symmetra                       | IT            | \$ 15,000           |            |
| Camera Expansion               | IT            | \$ 75,000           | \$ 137,000 |
| LEC RTU Replacements           | B&G           | \$ 500,000          |            |
| Redo Burgoyne Ave. Parking     | B&G           | \$ 175,000          |            |
| Valmet Trailer Demolition      | B&G           | \$ 50,000           | \$ 725,000 |
| Fort Ann Barn Roof Replacement | DPW           | \$ 50,000           |            |
| Road Machinery Investment      | DPW           | \$ 225,000          | \$ 275,000 |
|                                |               | <b>\$ 1,137,000</b> |            |

## 2022 Capital Project Detail

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| <b>2022 Proposed Projects</b>               | <b>Depart</b> | <b>Budget</b>       |              |
|---|---------------|---------------------|--------------|
| Replacement of CAD System                   | PS            | \$ 1,000,000        | \$ 1,000,000 |
| Core Switch Replacement & Wireless Upgrades | IT            | \$ 150,000          | \$ 150,000   |
| Burgoyne Ave - B&G Storage                  | B&G           | \$ 125,000          |              |
| Fire System (Main Complex)                  | B&G           | \$ 100,000          |              |
| Phone System Migration                      | B&G           | \$ 50,000           |              |
| Main Building - Elevator Upgrade (x1)       | B&G           | \$ 90,000           | \$ 365,000   |
| Road Machinery Investment                   | DPW           | \$ 230,000          |              |
| Replace Middle Falls Barn                   | DPW           | \$ 1,500,000        |              |
| Engineering - DPW Shop                      | DPW           | \$ 500,000          | \$ 2,230,000 |
|   |               | <b>\$ 3,745,000</b> |              |

## 2023 Capital Project Detail

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| 2023 Proposed Projects                | Depart | Budget        |               |
|---------------------------------------|--------|---------------|---------------|
| Edge Switching                        | IT     | \$ 100,000    |               |
| Fiber Upgrade                         | IT     | \$ 25,000     |               |
| Data Center Upgrades                  | IT     | \$ 25,000     | \$ 150,000    |
| Burgoyne Ave. Heating Upgrade         | B&G    | \$ 300,000    |               |
| Main Building - Elevator Upgrade (x2) | B&G    | \$ 180,000    | \$ 480,000    |
| Road Machinery Investment             | DPW    | \$ 235,000    |               |
| DPW Shop Construction                 | DPW    | \$ 10,000,000 | \$ 10,235,000 |
|                                       |        | \$ 10,865,000 |               |

# 2024 Capital Project Detail

| 2024 Proposed Projects    | Depart | Budget       |              |
|---------------------------|--------|--------------|--------------|
| SAN                       | IT     | \$ 85,000    |              |
| Server Replacement        | IT     | \$ 65,000    | \$ 150,000   |
| LEC Roof Replacement      |        | \$ 1,000,000 | \$ 1,000,000 |
| Road Machinery Investment |        | \$ 240,000   |              |
| Main Campus Demolition    |        | \$ 250,000   | \$ 490,000   |
|                           |        | \$ 1,640,000 |              |

## DPW Capital 5-Year Capital Projects

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| Year         | Project                   | Budget        | Yearly Total  |
|--------------|---------------------------|---------------|---------------|
| 2020         | Fuel System Upgrade       | \$ 150,000    |               |
| 2020         | Road Machinery Investment | \$ 220,000    | \$ 370,000    |
| 2021         |                           |               |               |
| 2021         |                           |               |               |
| 2022         | Road Machinery Investment | \$ 230,000    |               |
| 2022         | Replace Middle Falls Barn | \$ 1,500,000  |               |
| 2022         | Engineering - DPW Shop    | \$ 500,000    | \$ 2,230,000  |
| 2023         | Road Machinery Investment | \$ 235,000    |               |
| 2023         | DPW Shop Construction     | \$ 10,000,000 | \$ 10,235,000 |
| 2024         | Road Machinery Investment | \$ 240,000    |               |
| 2024         | Main Campus Demolition    | \$ 250,000    | \$ 490,000    |
| 5-Year Total |                           | \$ 13,600,000 |               |

## Buildings and Grounds 5-Year Capital Projects

| Year | Project                               | Budget              | Yearly Total        |
|------|---------------------------------------|---------------------|---------------------|
| 2020 | LEC RTU Replacements                  | \$ 500,000          |                     |
| 2020 | St. Paul's Elevator Upgrade           | \$ 90,000           |                     |
| 2020 | Burgoyne Ave. Upgrades                | \$ 100,000          |                     |
| 2020 | Burgoyne Ave. Roof Replacement        | \$ 1,000,000        |                     |
| 2020 | Burgoyne Ave. Generator               | \$ 55,000           |                     |
| 2020 | Fire System (Main Complex)            | \$ 100,000          |                     |
| 2020 | Access Control                        | \$ 50,000           | <b>\$ 1,895,000</b> |
| 2021 | LEC RTU Replacements                  | \$ 500,000          |                     |
| 2020 | Redo Burgoyne Ave. Parking            | \$ 175,000          |                     |
| 2021 | Valmet Trailer Demolition             | \$ 50,000           | <b>\$ 725,000</b>   |
| 2021 | Burgoyne Ave - B&G Storage            | \$ 125,000          |                     |
| 2022 | Fire System (Main Complex)            | \$ 100,000          |                     |
| 2022 | Phone System Migration                | \$ 50,000           |                     |
| 2022 | Main Building - Elevator Upgrade (x1) | \$ 90,000           | <b>\$ 365,000</b>   |
| 2023 | Burgoyne Ave. Heating Upgrade         | \$ 300,000          | <b>\$ 480,000</b>   |
| 2023 | Main Building - Elevator Upgrade (x2) | \$ 180,000          |                     |
| 2024 | LEC Roof Replacement                  | \$ 1,000,000        | <b>\$ 1,000,000</b> |
|      | <b>5-Year Total</b>                   | <b>\$ 4,465,000</b> |                     |

## IT 5-Year Capital Projects

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| Year | Project                                     | Budget     | Yearly Total |
|------|---|------------|--------------|
| 2020 | Cradlepoint Replacements                    | \$ 55,000  |              |
| 2020 | Camera System Updates                       | \$ 66,000  | \$ 121,000   |
| 2021 | Conference Room Upgrades                    | \$ 22,000  |              |
| 2021 | UPS Replacement                             | \$ 25,000  |              |
| 2021 | Symmetra                                    | \$ 15,000  |              |
| 2021 | Camera Expansion                            | \$ 75,000  | \$ 137,000   |
| 2022 | Core Switch Replacement & Wireless Upgrades | \$ 150,000 | \$ 150,000   |
| 2023 | Edge Switching                              | \$ 100,000 |              |
| 2023 | Fiber Upgrade                               | \$ 25,000  |              |
| 2023 | Data Center Upgrades                        | \$ 25,000  | \$ 150,000   |
| 2024 | SAN   | \$ 85,000  |              |
| 2024 | Server Replacement                          | \$ 65,000  | \$ 150,000   |
|      | 5-Year Total                                | \$ 708,000 |              |

|           | <b>Debit</b> | <b>Credit</b> | <b>Balance</b> | <b>Notes</b>           |
|-----------|--------------|---------------|----------------|------------------------|
|           |              |               | \$ 762,980     |                        |
| 2/21/2020 |              | \$ 310,630    | \$ 1,073,610   | 2019 GF Interest       |
| 2/21/2020 |              | \$ 118,626    | \$ 1,192,236   | Cap Proj Closures      |
| 2/21/2020 |              | \$ 43,999     | \$ 1,236,235   | Balance recaptures     |
| 2/21/2020 |              | \$ 66,412     | \$ 1,302,647   | 2020 GF Contribution   |
| 2/21/2020 |              | \$ -          | \$ 1,302,647   | BOCES Rent             |
| 2/21/2020 |              | \$ 300,000    | \$ 1,602,647   | GE Tax Reserve Closure |
| 2/21/2020 | \$ (55,000)  |               | \$ 1,547,647   | Burgoyne Ave Generator |
|           |              |               |                | Hits GF Contingency    |

## Summary of Capital Projects to be Closed for Capital Project Funding

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| Cap. Proj. # | Description                          | Balance              |
|--------------|--------------------------------------|----------------------|
| H.72         | CR12 Bridge over the Mettawee        | \$ 170,807.00        |
| H.71         | CR61 Tackle Box Bridge               | \$ 7,249.00          |
| H.101        | Help America Vote Act                | \$ 2,229.00          |
| H.75         | Clinton St. over CP Rail             | \$ (71,716.00)       |
| H.74         | Saunders & Division St. over CP Rail | \$ (161.00)          |
| H.93         | CR16 Bridge over Halfway Brook       | \$ 10,218.00         |
|              |                                      | <b>\$ 118,626.00</b> |
|              | Placed in GF Contingency             | \$ 238,626.00        |
|              |                                      | \$ 120,000.00        |

Resolution No. **A** February 21, 2020

By Supervisors

TITLE: To Amend Budget for Transfer to Capital Project No. 75 – Clinton Street Over CP Rail and Close Project

WHEREAS, a capital project was created by Resolution No. 155 dated May 20, 2005 to track the costs related to the raising of the tunnel over the CP Rail to handle double decker trains, and

WHEREAS, certain Federal ARRA monies were not able to be recovered by the County, and

WHEREAS, the Department of Public Works has confirmed that no additional State or Federal Aid monies will be remitted to the County, and

WHEREAS, the County Treasurer has recommended that the Federal ARRA Aid be replaced with Local Share monies, allowing for the closure of the project; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to close Capital Project No. 75 – Clinton Street Over CP Rail after the additional contribution is made; and be it further

RESOLVED, that the County Treasurer is authorized to execute the following budget amendment to the 2020 fiscal year:

Increase Appropriation:

|                |   |        |
|----------------|---|--------|
| A.9000.9950.01 | Interfund Transfers to Capital Projects | 71,716 |
|----------------|---|--------|

Decrease Appropriation:

|             |             |        |
|-------------|-------------|--------|
| A.1990.4530 | Contingency | 71,716 |
|-------------|-------------|--------|

Increase Revenue:

|                    |                    |        |
|--------------------|--------------------|--------|
| H75.5000.5120.5031 | Interfund Revenues | 71,716 |
|--------------------|--------------------|--------|

Decrease Revenue:

|                    |                       |        |
|--------------------|-----------------------|--------|
| H75.5000.5120.3597 | State Aid-Marchiselli | 71,716 |
|--------------------|-----------------------|--------|

BUDGET IMPACT STATEMENT: Replaces Federal Aid with local dollars. The Contingency Account will have a balance of \$48,284 if this resolution is adopted.

Resolution No. **B** February 21, 2020

By Supervisors

TITLE: To Amend Budget for Transfer to Capital Project No. 74 – Saunders & Division Streets Over CP Rail and Close Project

WHEREAS, a capital project was created by Resolution No. 154 dated May 20, 2005 to track the costs related to the raising of the tunnel over the CP Rail to handle double decker trains, and

WHEREAS, certain Federal ARRA monies were not able to be recovered by the County, and

WHEREAS, the Department of Public Works has confirmed that no additional State or Federal Aid monies will be remitted to the County, and

WHEREAS, the County Treasurer has recommended that the Federal ARRA Aid be replaced with Local Share monies, allowing for the closure of the project; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to close Capital Project No. 74 – Saunders & Division Streets Over CP Rail after the additional contribution is made; and be it further

RESOLVED, that the County Treasurer is authorized to execute the following budget amendment to the 2020 fiscal year:

Increase Appropriation:

A.9000.9950.01                      Interfund Transfers to Capital Projects                      161

Decrease Appropriation:

A.1990.4530                      Contingency                      161

Increase Revenue:

H74.5000.5120.5031                      Interfund Revenues                      161

Decrease Revenue:

H74.5000.5120.3597                      State Aid-Marchiselli                      161

**BUDGET IMPACT STATEMENT:** Replaces Federal Aid with local dollars. The Contingency Account will have a balance of \$48,123 if this resolution is adopted.

Resolution No. **C** February 21, 2020

By Supervisors

**TITLE:** To Close Capital Project No. 93 – CR16 Bridge Over Halfway Brook and Amend General Fund 2020 Budget

WHEREAS, a capital project was created by Resolution No. 395 dated November 17, 2006 to track the costs related to rehabilitation/reconstruction of the County Route 16 Bridge over the Halfway Brook in the Town of Fort Ann, and

WHEREAS, all expenditures and reimbursements have been completed for this project and the County Treasurer now recommends closure of the project; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to close Capital Project No. 93 – CR16 Bridge over Halfway Brook; and be it further

RESOLVED, that the County Treasurer is authorized to execute the following budget amendment to the 2020 fiscal year:

Increase Appropriation:

A.1990.4530                      Contingency                      10,218

Increase Revenue:

A.9900.5031                      Interfund Revenues                      10,218

**BUDGET IMPACT STATEMENT:** The Contingency Account will have a balance of \$58,341 if this resolution is adopted.

Resolution No. **D** February 21, 2020

By Supervisors

**TITLE:** To Close Capital Project No. 72 – CR12 Bridge Over the Mettawee and Amend General Fund 2020 Budget

WHEREAS, a capital project was created by Resolution No. 344 dated December 17, 2004 to track the costs related to rehabilitation/reconstruction of the County Route 12 Bridge over the Mettawee, and

WHEREAS, all expenditures and reimbursements have been completed for this project and the County Treasurer now recommends closure of the project; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to close Capital Project No. 72 – CR12 Bridge Over the Mettawee; and be it further

RESOLVED, that the County Treasurer is authorized to execute the following budget amendment to the 2020 fiscal year:

Increase Appropriation:

|             |             |         |
|-------------|-------------|---------|
| A.1990.4530 | Contingency | 170,807 |
|-------------|-------------|---------|

Increase Revenue:

|             |                    |         |
|-------------|--------------------|---------|
| A.9900.5031 | Interfund Revenues | 170,807 |
|-------------|--------------------|---------|

BUDGET IMPACT STATEMENT: The Contingency Account will have a balance of \$229,148 if this resolution is adopted.

Resolution No. **E** February 21, 2020

By Supervisors

TITLE: To Close Capital Project No. 71 – CR61 Tackle Box Bridge and Amend General Fund 2020 Budget

WHEREAS, a capital project was created by Resolution No. 343 dated December 17, 2004 to track the costs related to rehabilitation/reconstruction of the County Route 61 Tackle Box Bridge over the Battenkill, and

WHEREAS, all expenditures and reimbursements have been completed for this project and the County Treasurer now recommends closure of the project; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to close Capital Project No. 71 – CR161 Tackle Box Bridge over the Battenkill; and be it further

RESOLVED, that the County Treasurer is authorized to execute the following budget amendment to the 2020 fiscal year:

Increase Appropriation:

|             |             |       |
|-------------|-------------|-------|
| A.1990.4530 | Contingency | 7,249 |
|-------------|-------------|-------|

Increase Revenue:

|             |                    |       |
|-------------|--------------------|-------|
| A.9900.5031 | Interfund Revenues | 7,249 |
|-------------|--------------------|-------|

BUDGET IMPACT STATEMENT: The Contingency Account will have a balance of \$236,397 if this resolution is adopted.

Resolution No. **F** February 21, 2020

By Supervisors

TITLE: To Close Capital Project No. 101 – Help America Vote Act (HAVA) Grant and Amend General Fund 2020 Budget

WHEREAS, a capital project was created by Resolution No. 239 dated August 17, 2007 to track all Federal Grant monies related to the Help America Vote Act funding, and

WHEREAS, all expenditures and reimbursements have been completed for this project and the County Treasurer now recommends closure of the project; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to close Capital Project No. 101 – Help America Vote Act (HAVA); and be it further

RESOLVED, that the County Treasurer is authorized to execute the following budget amendment to the 2020 fiscal year:

Increase Appropriation:

|             |             |       |
|-------------|-------------|-------|
| A.1990.4530 | Contingency | 2,229 |
|-------------|-------------|-------|

Increase Revenue:

|             |                    |       |
|-------------|--------------------|-------|
| A.9900.5031 | Interfund Revenues | 2,229 |
|-------------|--------------------|-------|

BUDGET IMPACT STATEMENT: The Contingency Account will have a balance of \$238,626 if this resolution is adopted.

Resolution No. **G** February 21, 2020

By Supervisors

TITLE: To Amend Capital Project 125 to Recognize Realized 2019 General Fund Interest

WHEREAS, the adopted 2019 County budget contained budgeted revenue from interest and earnings in the amount of \$500,000 and a matching interfund transfer from General Fund to Capital Project 125 in the amount of \$500,000, and

WHEREAS, the Board of Supervisors adopted the 2019 budget with the understanding that the amounts contained in the interest and earnings revenue line and interfund transfer to capital projects lines were a one-to-one relationship and only the amount actually realized in interest revenue would be transferred to Capital Project 125 by the Treasurer, and

WHEREAS, as the Treasurer has begun the process of closing the books for 2019, the final interest and earnings revenue realized in General Fund was \$310,630, and

WHEREAS, the County Administrator has recommended moving this amount from 2019 General Fund into the Capital Project 125 Contingency account; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized and directed to make the following amendment to Capital Project 125:

Increase Revenue:

|                |                   |         |
|----------------|-------------------|---------|
| H125.9900.5031 | Interfund Revenue | 310,630 |
|----------------|-------------------|---------|

Increase Appropriation:

|                |             |         |
|----------------|-------------|---------|
| H125.1990.4530 | Contingency | 310,630 |
|----------------|-------------|---------|

BUDGET IMPACT STATEMENT: This would create a balance of \$1,073,610 in the Contingency account within the Capital Project.

Resolution No. **H** February 21, 2020

By Supervisors

TITLE: To Amend Capital Project 125 to Recognize Funds from Closed Capital Projects

WHEREAS, the County Administrator and Treasurer have identified six (6) obsolete Capital Projects whose projects have been completed and are no longer necessary, and

WHEREAS, these various projects have been closed and the balance of the remaining funds, minus outstanding liabilities, have been transferred to the General Fund Contingency account, and

WHEREAS, the County Administrator has recommended transferring these funds to the Capital Project 125 Contingency account; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized and directed to make the following amendments to the 2020 General Fund Budget and Capital Project 125:

|                                    |  |         |
|------------------------------------|--|---------|
| <u>Decrease Appropriation:</u>     |  |         |
| A.1990.4530                        | Contingency                            | 118,626 |
| <br><u>Increase Appropriation:</u> |  |         |
| A.9000.9950.01                     | Interfund Transfer to Capital Projects | 118,626 |
| <br><u>Increase Revenue:</u>       |  |         |
| H125.9900.5031                     | Interfund Revenue                      | 118,626 |
| <br><u>Increase Appropriation:</u> |  |         |
| H125.1990.4530                     | Contingency                            | 118,626 |

BUDGET IMPACT STATEMENT: This would create a balance of \$1,192,236 in the contingency account within the Capital Project and a balance of \$120,000 in the General Fund Contingency Account.

Resolution No. 1 February 21, 2020  
By Supervisors

TITLE: To Amend Capital Project 125 to Re-appropriate Unspent Project Funds

WHEREAS, eleven (11) projects were created and budgeted for in 2019 within Capital Project 125, and

WHEREAS, some of these projects are completed and came in under budget, and

WHEREAS, the County Administrator has recommended decreasing the various appropriations for these completed projects to recapture the funds; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized and directed to make the following amendments to Capital Project 125:

|                                |                            |        |
|--------------------------------|----------------------------|--------|
| <u>Decrease Appropriation:</u> |                            |        |
| H125.2040.16                   | Cooling Tower Replacement  | 105    |
| H125.2040.17                   | LEC RTU Replacement (2019) | 200    |
| H125.2040.22                   | Access Control             | 286    |
| H125.2040.18                   | SAN Replacement            | 475    |
| H125.2040.19                   | Pulse – VPN                | 8,110  |
| H125.2040.20                   | Datacenter Upgrades        | 660    |
| H125.2040.21                   | Domain Controller          | 425    |
| H125.2040.25                   | Burgoyne Ave. Technology   | 33,376 |
| H125.2040.26                   | Firewall Replacement       | 680    |
|                                |                            | 44,317 |

Increase Appropriation:

|                |                          |               |
|----------------|--------------------------|---------------|
| H125.2040.23   | Burgoyne Avenue Purchase | 318           |
| H125.1990.4530 | Contingency              | <u>43,999</u> |
|                |                          | 44,317        |

BUDGET IMPACT STATEMENT: This would create a balance of \$1,236,235 in the Contingency account within the Capital Project.

Resolution No. J February 21, 2020

By Supervisors

TITLE: To Amend Capital Project 125 to Recognize 2020 General Fund Contribution

WHEREAS, the adopted 2020 General Fund Budget contains a transfer of \$66,412 from the General Fund to Capital Project 125, and

WHEREAS, there is a need to recognize these funds within the Capital Project 125 budget to access these funds for 2020 capital projects; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized and directed to make the following amendment to Capital Project 125:

Increase Revenue:

|                |                   |        |
|----------------|-------------------|--------|
| H125.9900.5031 | Interfund Revenue | 66,412 |
|----------------|-------------------|--------|

Increase Appropriation:

|                |             |        |
|----------------|-------------|--------|
| H125.1990.4530 | Contingency | 66,412 |
|----------------|-------------|--------|

BUDGET IMPACT STATEMENT: This would create a balance of \$1,302,647 in the Contingency account within the Capital Project.

Resolution No. K February 21, 2020

By Supervisors

TITLE: To Close General Fund Reserve for Tax Litigation and Amend Capital Project 125 Budget

WHEREAS, Resolution No. 286 of 2015 established a General Fund Reserve for Tax Litigation in the amount of \$1,000,000 in anticipation of a settlement with General Electric regarding the assessed value of the former dewatering facility, and

WHEREAS, a settlement was reached on the Article VII proceedings related to the aforementioned parcel in 2017, and Resolution No. 200 of 2017 authorized the County to participate in the proposed settlement and make a payment of \$700,000 to General Electric from the previously established reserve, and

WHEREAS, it is extremely unlikely that an assessment challenge of the magnitude of the dewatering facility will occur again, and

WHEREAS, the current tax delinquency issues surrounding the property concern non-payment of taxes and will therefore not necessitate a payment by the County upon resolution, and

WHEREAS, the Budget Officer and County Administrator have recommended closing the Reserve account for Tax Litigation and transferring the reserved balance to Capital Project 125 for the funding of the 5-year Capital Plan; now therefore be it

RESOLVED, the General Fund Reserve for Tax Litigation established by Resolution No. 286 of 2015 is hereby closed; and be it further



RESOLVED, the Chairman of the Board of Supervisors is hereby authorized to sign any and all documents needed to consummate the sale in a form to be reviewed and approved by the County Attorney; and be it further

RESOLVED, that the County Treasurer is hereby authorized and directed to make the following amendments Capital Project 125:

|  |   |        |
|--|---|--------|
| <u>Increase Appropriation:</u><br>(No. to be assigned) | Burgoyne Ave. Generator Purchase (2020) | 55,000 |
|--|---|--------|

|  |             |        |
|--|-------------|--------|
| <u>Decrease Appropriation:</u><br>H125.1990.4530 | Contingency | 55,000 |
|--|-------------|--------|

BUDGET IMPACT STATEMENT: This would result in a balance of \$1,547,647 in the Contingency account within the Capital Project.

Resolution No. **M** February 21, 2020

By Supervisors

TITLE: To Amend Capital Project 125 Budget for Engineering of Roof Replacement for Burgoyne Avenue Campus Building

WHEREAS, the County purchased the former Burgoyne Avenue school building from the Hudson Falls Central School District in 2019, and

WHEREAS, the County was aware when it acquired the facility that the roof was well past its expected useful life and in need of replacement, and

WHEREAS, the Superintendent of Buildings and Grounds would like to begin work on the roof replacement project as soon as possible to avoid future water damage inside the building, and

WHEREAS, the Superintendent and County Administrator have estimated the replacement project to cost approximately \$1,000,000 and have included this in the proposed 5-year capital plan, and

WHEREAS, the County has received a proposal in the amount of \$53,000 from their retained engineering firm to conduct the engineering, analysis, bidding, and construction oversight work related to this project but does not include hazardous material testing, and

WHEREAS, the Superintendent and the Administrator have reviewed this proposal and recommend moving forward on the engineering and hazardous material testing portions of this project, and

WHEREAS, the budget for this phase of the project needs to be established; now therefore be it

RESOLVED, the County Treasurer is hereby authorized and directed to make the following amendments Capital Project 125:

|  |                                       |        |
|--|---------------------------------------|--------|
| <u>Increase Appropriation:</u><br>(No. to be assigned) | Burgoyne Ave. Roof Engineering (2020) | 65,000 |
|--|---------------------------------------|--------|

|  |             |        |
|--|-------------|--------|
| <u>Decrease Appropriation:</u><br>H125.1990.4530 | Contingency | 65,000 |
|--|-------------|--------|

**BUDGET IMPACT STATEMENT:** This would create a balance of \$ \$1,482,647 in the Contingency account within the Capital Project.

Resolution No. **N** February 21, 2020

By Supervisors

**TITLE:** To Amend Capital Project 125 Budget for Cradlepoint Replacement Project

WHEREAS, the County utilizes specialized Cradlepoint routers to provide connectivity at its remote facilities, and

WHEREAS, there is a need to replace the devices currently deployed at these facilities, and

WHEREAS, the County currently utilizes a different technology to provide internet connectivity to Sheriff Patrol vehicles, and

WHEREAS, this technology has proven problematic and the Chief Information Officer has recommended replacing these connectivity devices with new Cradlepoint devices, and

WHEREAS, the CIO has estimated this project to cost \$55,000, and

WHEREAS, there is a need to establish a budget within the Capital Project for this project; now therefore be it

RESOLVED, the County Treasurer is hereby authorized and directed to make the following amendments Capital Project 125:

**Increase Appropriation:**

|                      |                         |        |
|----------------------|-------------------------|--------|
| (No. to be assigned) | Cradlepoint Replacement | 55,000 |
|----------------------|-------------------------|--------|

**Decrease Appropriation:**

|                |             |        |
|----------------|-------------|--------|
| H125.1990.4530 | Contingency | 55,000 |
|----------------|-------------|--------|

**BUDGET IMPACT STATEMENT:** This would create a balance of \$ \$1,427,647 in the Contingency account within the Capital Project.

Resolution No. **O** February 21, 2020

By Supervisors

**TITLE:** To Amend Capital Project 125 Budget for Phase II of Access Control Project for Burgoyne Avenue Campus

WHEREAS, the County purchased the former Burgoyne Avenue school from the Hudson Falls Central School District in 2019, and

WHEREAS, the County undertook an Access Control project on the half of the school left unoccupied upon the school district's departure, and

WHEREAS, upon the planned departure of BOCES from the remainder of the building in June of 2020, the County will begin relocating additional departmental offices to the new building, and

WHEREAS, for accountability and safety reasons, there is a need to expand the existing Access Control system to the remainder of the building prior to the relocation of additional personnel to the building, and

WHEREAS, the budget for this project needs to be established within the Capital Project; now therefore be it

RESOLVED, the County Treasurer is hereby authorized and directed to make the following amendments Capital Project 125:

Increase Appropriation:

|                      |  |        |
|----------------------|--|--------|
| (No. to be assigned) | Access Control – Burgoyne Ave Phase II | 50,000 |
|----------------------|--|--------|

Decrease Appropriation:

|                |             |        |
|----------------|-------------|--------|
| H125.1990.4530 | Contingency | 50,000 |
|----------------|-------------|--------|

**BUDGET IMPACT STATEMENT:** This would create a balance of \$ \$1,377,647 in the Contingency account within the Capital Project.

Resolution No. **P** February 21, 2020

By Supervisors

**TITLE:** To Amend Capital Project 125 Budget to Upgrade Antiquated Fire Monitoring System in Main Complex

WHEREAS, the County has an antiquated fire monitoring system currently deployed in main municipal center complex, and

WHEREAS, this system has outlived its useful life and lacks many important features common to newer, more modern systems, and

WHEREAS, during recent events, the lack of capabilities of the existing system have proven problematic and have hampered efforts to diagnose and troubleshoot various issues, and

WHEREAS, the Superintendent of Buildings and Grounds has recommended the replacement and upgrade of the fire monitoring system in the main municipal center complex, and

WHEREAS, the budget for this project needs to be established in the Capital Project; now therefore be it

RESOLVED, the County Treasurer is hereby authorized and directed to make the following amendments Capital Project 125:

Increase Appropriation:

|                      |                                       |         |
|----------------------|---------------------------------------|---------|
| (No. to be assigned) | Fire System Replacement – Main Campus | 100,000 |
|----------------------|---------------------------------------|---------|

Decrease Appropriation:

|                |             |         |
|----------------|-------------|---------|
| H125.1990.4530 | Contingency | 100,000 |
|----------------|-------------|---------|

**BUDGET IMPACT STATEMENT:** This would create a balance of \$ \$1,277,647 in the Contingency account within the Capital Project.

Resolution No. **Q** February 21, 2020

By Supervisors

**TITLE:** To Amend 2020 Board of Elections Budget to Recognize Grant Fund and Authorize Purchase of New Copier

WHEREAS, the County applied for, and was awarded, a grant from New York State in the amount of \$33,169.27 to cover local costs associated with the voting reforms implemented as part of the adopted SFY 2019-2020 State budget, and

WHEREAS, pursuant to the Help America Vote Act and the mandate to transition to electronic voting machines, the Board of Elections purchased a high-volume specialty copier that could be used to print the custom ballots required for each election, thus saving the County a significant amount of money over the last ten years, and

WHEREAS, that copier has reached its end of life and has experienced more frequent and severe maintenance issues over the past two year, and

WHEREAS, it is the recommendation of the Election Commissioners to utilize the aforementioned grant funds to, in part, replace this aging copier, and

WHEREAS, the Commissioners have worked diligently to evaluate and investigate replacement printers and have recommended to the Government Operations Committee the purchase of a Xerox copier for the price of \$17,000 after receiving a \$3,000 credit for the trade-in of the existing Ricoh machine, and

WHEREAS, there is a need to recognize these grant funds to allow the Commissioners to move forward with this purchase and the other purchases outlined in the grant application and award; now therefore be it

RESOLVED, the Board of Elections is hereby authorized to purchase the Xerox copier recommended by the Government Operations Committee for the amount of \$17,000 after the \$3,000 credit received for the trade in of the existing Ricoh copier; and be it further

RESOLVED, the County Treasurer is hereby authorized and directed to make the following amendments to the 2020 Board of Elections budget:

Increase Revenue:

|             |   |        |
|-------------|---|--------|
| A.1450.3089 | BOE – State Aid – General Govt. Support | 33,169 |
|-------------|---|--------|

Increase Appropriation:

|                |                    |        |
|----------------|--------------------|--------|
| A.1450.2625.99 | BOE – Grants Other | 17,000 |
| A.1450.4625.01 | BOE – Grants Other | 16,169 |

BUDGET IMPACT STATEMENT: None for these purchases. 100% State grant funds.

Resolution No. **R** February 21, 2020  
By Supervisors

TITLE: Amend 2020 Sewer District Budget for Shortfalls

WHEREAS, no monies were budgeted in the 2020 budget for three budget lines: postage, contracted services and consultant, and

WHEREAS, the Executive Director of the Sewer District has requested a budget amendment for these accounts; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to make the following amendment to the 2020 budget:

Increase Appropriation:

|                   |                                |               |
|-------------------|--------------------------------|---------------|
| GB.8000.8110.4020 | Postage – SD#2 Admin.          | 5,000         |
| GB.8000.8110.4080 | Consultant – SD#2 Admin.       | 10,000        |
| GB.8000.8110.4068 | Contracted Svcs. – SD#2 Admin. | <u>10,000</u> |
|                   |                                | 25,000        |

Increase Appropriated Fund Balance:

|        |                           |        |
|--------|---------------------------|--------|
| GB.599 | Appropriated Fund Balance | 25,000 |
|--------|---------------------------|--------|

BUDGET IMPACT STATEMENT: Amends the 2020 budget to correct budget shortfalls.

Resolution No. **S** February 21, 2020

By Supervisors

TITLE: To Amend the 2020 Sewer District No. 2 Budget for the CDBG Feeder Street Grant Project in the Town of Kingsbury and the Village of Hudson Falls

WHEREAS, Resolution No. 33 dated February 15, 2019 established a budget for the tracking of all expenses related to the replacement of sewer lines on Feeder Street in the Town of Kingsbury and the Village of Hudson Falls, and

WHEREAS, the project was not completed during the 2019 fiscal year and the remaining budget balance needs to be brought forward into the 2020 fiscal year; now therefore be it

RESOLVED, the County Treasurer is authorized to execute the following budget amendment to the 2020 fiscal year:

Increase Appropriation:

GB.8000.8120.4625.01

Grants – Other

134,628

Increase Revenue:

GB.8000.8120.4661

Federal Aid – Block Grant

134,628

**BUDGET IMPACT STATEMENT:** Carries forward \$134,628 of the \$189,308 of CDBG grant monies returned to the County from the ICC Cambridge Project.

Resolution No. **T** February 21, 2020

By Supervisors

TITLE: Amend 2020 Budget for I Love NY Funding

WHEREAS, the County has been awarded \$60,044 in I Love New York matching funds for the promotion of tourism within Washington County, and

WHEREAS, this grant requires a 1 to 1 match of local to State funds, and

WHEREAS, \$82,500 was appropriated in the County's adopted 2020 budget for tourism promotion, and

WHEREAS, the revenue from the State for these funds was not included in the 2020 budget; now therefore be it

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

Increase Revenue:

A.6411.3715

State Aid for Tourism Promotion

60,044

Increase Appropriation:

A.6411.422004

I Love New York

60,044

**BUDGET IMPACT STATEMENT:** Recognizes State funding. Required local match already contained in the 2020 budget.

Resolution No. **U** February 21, 2020

By Supervisors

**TITLE: To Amend 2020 Road Machinery and Car Pool Budgets to Reflect Changes to Fixed Asset Policy**

WHEREAS, the County has recently amended its Fixed Asset Policy to change the purchase price threshold for a fixed asset from \$100 to \$500, and

WHEREAS, new accounts had recently been created in both the Road Machinery and Car Pool funds to better track the purchase of small tools costing more than \$100 and less than \$400, and

WHEREAS, these accounts are no longer appropriate for the items they were intended under the new Fixed Asset Policy, and

WHEREAS, the Superintendent of Public Works has requested, and the Public Works Committee has recommended, moving the funds from these equipment lines into appropriate contractual lines to better match the needs of the Department, now therefore be it

RESOLVED, the County Treasurer is hereby authorized and directed to make the following amendments to the 2020 Road Machinery and Car Pool Budgets:

Decrease Appropriation:

|              |  |              |
|--------------|--|--------------|
| CM.5130.2285 | Car Pool – Supplies – Small Tools        | 500          |
| CM.5135.2290 | Car Pool - Misc. Large Tools & Equipment | 1,500        |
| CM.5135.2090 | Car Pool – Equipment                     | <u>4,500</u> |
|              |  | 6,500        |

Increase Appropriation:

|                 |                           |       |
|-----------------|---------------------------|-------|
| CM.5135.4280.18 | Car Pool – Supplies Other | 6,500 |
|-----------------|---------------------------|-------|

Decrease Appropriation:

|              |                                      |     |
|--------------|--------------------------------------|-----|
| DM.5130.2285 | Rd. Machinery - Supplies-Small Tools | 500 |
|--------------|--------------------------------------|-----|

Increase Appropriation:

|                 |                                |     |
|-----------------|--------------------------------|-----|
| DM.5130.4280.01 | Rd. Machinery – Supplies Other | 500 |
|-----------------|--------------------------------|-----|

BUDGET IMPACT STATEMENT: None. Transfer of funds between .2 and .4 accounts within funds.

Resolution No. V February 21, 2020  
By Supervisors

**TITLE: To Amend 2020 Road Machinery Budget to Recognize Insurance Recovery for Plow Truck Incident**

WHEREAS, during snow and ice control operations, a County plow truck was damaged when it struck a structure adjacent to a roadway while plowing, and

WHEREAS, the County carries insurance on its plow trucks through the New York Municipal Insurance Reciprocal (NYMIR), and

WHEREAS, a claim for damages was submitted under the County's insurance for the damage incurred during this incident, and

WHEREAS, an insurance recovery in the amount of 10,280 has been received to cover a portion of the repairs required, and

WHEREAS, there is a need to recognize this revenue within the Road Machinery fund to cover the repairs, and

WHEREAS, this incident occurred in 2019 and will therefore be booked in 2019 as an unbudgeted revenue contributing to unrestricted fund balance and the expenses incurred for repairs will occur in the 2020 budget; now therefore be it

RESOLVED, the County Treasurer is hereby authorized and directed to make the following amendments to the 2020 Road Machinery Budget:

Increase Appropriated Fund Balance:

|        |                           |        |
|--------|---------------------------|--------|
| DM.599 | Appropriated Fund Balance | 10,280 |
|--------|---------------------------|--------|

Increase Appropriation:

|                 |                                |        |
|-----------------|--------------------------------|--------|
| DM.5130.4280.01 | Rd. Machinery – Supplies Other | 10,280 |
|-----------------|--------------------------------|--------|

BUDGET IMPACT STATEMENT: Recognize revenue from insurance recovery stemming from incident with plow truck to cover required repairs.

Resolution No. **W** February 21, 2020

By Supervisors

TITLE: To Amend 2020 DSS Budget for Purchase of Three(3) Vehicles for DSS Fleet

WHEREAS, the Department of Social Services operates a fleet of vehicles as a subset of the County's fleet to facilitate the various travel needed in the regular operations of the department, and

WHEREAS, vehicles assigned to the Department of Social Services are purchased directly through the Social Services budget rather than the Car Pool fund budget due to the department's eligibility for State and Federal reimbursement, and

WHEREAS, there are currently insufficient funds within the DSS equipment budget for the purchase of these vehicles; now therefore be it

RESOLVED, the County Administrator is hereby authorized and directed to release a New York State mini-bid, in consultation with the Commissioner of Social Services and the Superintendent of Public Works for three vehicles for the DSS fleet and award such bid to the lowest responsive bidder; and be it further

RESOLVED, the County Treasurer is hereby authorized and directed to make the following amendments to the 2020 General Fund Budget:

Increase Appropriation:

|             |                |        |
|-------------|----------------|--------|
| A.6010.2070 | DSS – Vehicles | 70,000 |
|-------------|----------------|--------|

Increase Revenue:

|             |                                       |               |
|-------------|---------------------------------------|---------------|
| A.6010.3610 | State Aid for Social Services Admin   | 17,500        |
| A.6010.4610 | Federal Aid for Social Services Admin | <u>35,000</u> |
|             |                                       | 52,500        |

Decrease Appropriation:

|             |             |        |
|-------------|-------------|--------|
| A.1990.4530 | Contingency | 17,500 |
|-------------|-------------|--------|

BUDGET IMPACT STATEMENT: If adopted, this resolution will result in a balance in the General Fund Contingency account of \$102,500.

Resolution No. X February 21, 2020

By Supervisors

TITLE: To Amend 2019 DSS Budget to Cover Expense of Child Placed in OCFS Custody

WHEREAS, in November of 2019, a child was placed in the custody of the New York State Office for Children and Family Services (OCFS), and

WHEREAS, the cost for such placement is approximately over \$580 per day, and

WHEREAS, the placement of children in OCFS custody is quite rare, and

WHEREAS, the Department of Social Services has been directed not to budget for expenses that are rare in their occurrence and out of the department's control, and

WHEREAS, there were both placement and transportation costs incurred pursuant to this youth under the 2019 Budget, and

WHEREAS, there were insufficient appropriations to cover these expenses; now therefore be it

RESOLVED, the Treasurer is hereby authorized and directed to make the following amendments to the 2019 General Fund Budget:

Decrease Appropriation:

|             |                                |        |
|-------------|--------------------------------|--------|
| A.6119.4290 | Foster Care – Program Expenses | 27,146 |
|-------------|--------------------------------|--------|

Increase Appropriation:

|             |                |        |
|-------------|----------------|--------|
| A.6010.6129 | State Training | 10,615 |
|-------------|----------------|--------|

|             |                  |               |
|-------------|------------------|---------------|
| A.6123.4290 | Program Expenses | <u>16,531</u> |
|-------------|------------------|---------------|

|  |  |        |
|--|--|--------|
|  |  | 27,146 |
|--|--|--------|

BUDGET IMPACT STATEMENT: Unanticipated cost of \$27,146 in the 2019 Budget. Expenses are covered by a transfer between existing appropriations.

Resolution No. Y February 21, 2020

By Supervisors

TITLE: Amend 2020 Budget – Public Health Recognizing Unspent Funds – Preparedness Grant

WHEREAS, Resolution No. 230 dated November 15, 2019 recognized the 2019-2020 Public Health preparedness grant in the amount of \$49,625 in the 2019 budget, and

WHEREAS, Public Health has requested a budget amendment to carry over unspent funds from the 2019 budget in the amount of \$29,064; now therefore be it

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

Increase Appropriation:

|                |                            |       |
|----------------|----------------------------|-------|
| A.4004.4625.01 | Grants Other – Pub. Health | 5,831 |
|----------------|----------------------------|-------|

|             |             |               |
|-------------|-------------|---------------|
| A.1990.4530 | Contingency | <u>23,233</u> |
|-------------|-------------|---------------|

|  |  |        |
|--|--|--------|
|  |  | 29,064 |
|--|--|--------|

Increase Revenue:

|                |                               |        |
|----------------|-------------------------------|--------|
| A.4004.4489.02 | Federal Aid for Bio-Terrorism | 29,064 |
|----------------|-------------------------------|--------|

BUDGET IMPACT STATEMENT: Recognize unspent preparedness grant in the 2020 budget. The grant award for the period of July 1, 2019 – June 30, 2020 totaled \$49,625. The funds for personal

services are already in the 2020 budget so that amount will be placed in contingency. If this resolution is approved, the contingency account will be \$125,733.

Resolution No. Z February 21, 2020  
By Supervisors

TITLE: Amend the 2020 Budget to Recognize the Child Passenger Safety Grant

WHEREAS, the Public Health Department has requested a budget amendment to recognize the Child Passenger Safety Grant for the period of October 1, 2019 – September 30, 2020 in the amount of \$12,800; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to make the following amendment to the 2020 budget:

Increase Appropriation:

|             |                                  |        |
|-------------|----------------------------------|--------|
| A.4005.4630 | Article IV – Public Hlth. Family | 12,800 |
|-------------|----------------------------------|--------|

Increase Revenue:

|             |                                |        |
|-------------|--------------------------------|--------|
| A.4005.4510 | Federal Aid for Highway Safety | 12,800 |
|-------------|--------------------------------|--------|

BUDGET IMPACT STATEMENT: Recognizes Child Passenger Safety grant in the 2020 budget.

Resolution No. AA February 21, 2020  
By Supervisors

TITLE: Amend the 2020 Budget Public Health Recognizing Unspent Funds – Early Intervention Administration Grant

WHEREAS, Resolution No. 231 dated November 15, 2019 recognized the 2019-2020 Early Intervention Administration Grant in the 2019 budget in the amount of \$24,911, and

WHEREAS, the Public Health Department has requested a budget amendment to carry over unspent funds from the 2019 budget in the amount of \$9,419; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to make the following amendment to the 2020 budget:

Increase Appropriation:

|                |                                |              |
|----------------|--------------------------------|--------------|
| A.4059.4010    | Telephone – Early Intervention | 698          |
| A.4059.4030.01 | Office Supplies Other - EI     | 48           |
| A.4059.4170    | Education/Training – EI        | 684          |
| A.4059.4260    | Mileage Exp. – EI              | 683          |
| A.4059.4310    | Maint. In Lieu of Rent – EI    | 1,400        |
| A.1990.4530    | Contingency                    | <u>5,906</u> |
|                |                                | 9,419        |

Increase Revenue:

|             |                                    |       |
|-------------|------------------------------------|-------|
| A.4059.4451 | Federal Aid for Early Intervention | 9,419 |
|-------------|------------------------------------|-------|

BUDGET IMPACT STATEMENT: Recognize unspent Early Intervention Administration grant in the 2020 budget. The grant award for the period of October 1, 2019 – September 20, 2020 totaled \$24,911.

The funds for personal services are already in the budget so that amount will be placed in contingency. If this resolution is approved, the contingency account will be \$131,639.

Resolution No. **BB** February 21, 2020

By Supervisors

TITLE: Amend 2019 Budget to Recognize Delivery System Reform Incentive Program (DSRIP) Funds

WHEREAS, DSRIP funds were received late in 2019 in the amount of \$5,342, and

WHEREAS, these funds need to be recognized in the 2019 budget; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to make the following amendment to the 2019 budget:

Increase Appropriation:

|             |                           |       |
|-------------|---------------------------|-------|
| A.4004.4080 | Consultant – Public Hlth. | 5,342 |
|-------------|---------------------------|-------|

Increase Revenue:

|                |                     |       |
|----------------|---------------------|-------|
| A.4004.4489.09 | Federal Aid – DSRIP | 5,342 |
|----------------|---------------------|-------|

BUDGET IMPACT STATEMENT: Recognize DSRIP funds received in 2019.

Resolution No. **CC** February 21, 2020

By Supervisors

TITLE: Amend 2020 Budget to Carry Over Unspent Delivery System Reform Incentive Program (DSRIP) Funds

WHEREAS, Washington County Public Health received funds from the Adirondack Health Institute as part of the DSRIP program, and

WHEREAS, the Public Health Department has requested a budget amendment to carry over unspent funds in the amount of \$83,296; now therefore be it

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

Increase Appropriation:

|             |                           |        |
|-------------|---------------------------|--------|
| A.4004.4080 | Consultant – Public Hlth. | 83,296 |
|-------------|---------------------------|--------|

Increase Appropriated Fund Balance:

|       |                           |        |
|-------|---------------------------|--------|
| A.599 | Appropriated Fund Balance | 83,296 |
|-------|---------------------------|--------|

BUDGET IMPACT STATEMENT: Recognize unspent 2019 DSRIP funds in the 2020 budget. This brings the total appropriated fund balance in 2020 to \$3,193,146.

Resolution No. **DD** February 21, 2020

By Supervisors

TITLE: Amend 2020 DSS/OFA Budget to Carry Forward Unspent DSRIP and Unmet Needs Allocations

WHEREAS, the Office for the Aging has requested a budget amendment to carry forward unspent Delivery System Reform Incentive Program (DSRIP) Funds in the amount of \$9,200 and unmet needs funds of \$40,000 into the 2020 budget; now therefore be it

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

Increase Appropriation:  
A.6010.4400                      Subcontractor OFA                      49,200

Increase Appropriated Fund Balance:  
A.599                      Appropriated Fund Balance                      49,200

BUDGET IMPACT STATEMENT: Carry forward unspent DSRIP and unmet needs funds into the 2020 budget. This brings the total appropriated fund balance in 2020 to \$3,242,346.

Resolution No. **EE** February 21, 2020  
By Supervisors

TITLE: Amend 2019 Budget for Court-Ordered Psychiatric Expenses

WHEREAS, a budget amendment is needed is needed to cover mandated court-ordered expenses within the psychiatric expense budget; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to make the following amendment to the 2019 budget:

Increase Appropriation:  
A.4390.4290                      Program Exp. – Psychiatric Exp.                      51,143

Increase Appropriated Fund Balance:  
A.599                      Appropriated Fund Balance                      51,143

BUDGET IMPACT STATEMENT: \$51,143 in fund balance will be applied to cover these expenses.

Resolution No. **FF** February 21, 2020  
By Supervisors

TITLE: Offering the Optional Twenty-Five Year Retirement Plan Established Pursuant to Section 551 of the Retirement and Social Security Law, to Deputy Sheriffs Matthew Ashton, and Joshua Whitney Pursuant to Chapter 604 of the Laws of 2019

WHEREAS, Washington County requested the passage of bill A7434/S5611 to provide optional twenty-five year retirement to deputies Matthew Ashton, and Joshua Whitney, and

WHEREAS, said bill was passed and chaptered as Chapter 604 of the Laws of 2019, and

WHEREAS, that bill requires Washington County to choose to allow participation of these deputies by filing with the State Comptroller, on or before June 3, 2020, a resolution of the Washington County Board of Supervisors, together with certification that such deputy sheriffs did not bar themselves from participation in such retirement plan as a result of their own negligence, and

WHEREAS, the Finance Committee has recommended that said resolution be presented to the Board of Supervisors for passage and that the Sheriff execute the necessary certification; now therefore be it

RESOLVED, that the Washington County Board of Supervisors, pursuant to Chapter 604 of the Laws of 2019, hereby elects to offer participation in the optional twenty-five year retirement plan to deputies Matthew Ashton, and Joshua Whitney; and be it further

RESOLVED, that the governing board of Washington County does hereby assume the additional cost required to provide the reopening of Section 551 of the Retirement and Social Security Law pursuant to Chapter 604 of the Laws of 2019; and be it further

RESOLVED, that a copy of this resolution be filed with the State Comptroller, on or before June 3, 2020, together with the required certification by the Sheriff.

**BUDGET IMPACT STATEMENT:** An increase of approximately \$6,200 in the annual contributions of Washington County. In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$59,100 which would be borne by Washington County as a one-time payment.

Resolution No. **GG** February 21, 2020  
By Supervisors

TITLE: To Amend 2020 General Fund Budget to Cover Costs of Home Rule Retirement System Legislation

WHEREAS, due to an administrative oversight, Washington County petitioned the New York State Legislature to pass home rule legislation to reopen the twenty-five (25) year retirement plan for two employees of the Sheriff's Department, and

WHEREAS, the Legislature passed, and the Governor signed, said bill and Chapter 604 of the Laws of 2019 amended Section 551 of the Retirement and Social Security Law to allow Matthew Ashton and Joshua Whitney to participate in the twenty-five (25) year retirement plan, and

WHEREAS, the County has passed a resolution finalizing the reinstatement of these two individuals into this retirement system, and

WHEREAS, the New York State Comptroller has provided the County with a fiscal note assessing a charge of \$59,100 for past service credits to be purchased for these two individuals, and an additional \$6,200 in annual employer contribution moving forward, and

WHEREAS, these funds were not accounted for in the adopted 2020 Budget; now therefore be it

RESOLVED, the County Treasurer is hereby authorized and directed to make the following amendments to the General Fund Budget:

|                                |                  |        |
|--------------------------------|------------------|--------|
| <u>Increase Appropriation:</u> |                  |        |
| A.9900.9010                    | State Retirement | 59,100 |

|  |                           |        |
|--|---------------------------|--------|
| <u>Increase Appropriated Fund Balance:</u> |                           |        |
| A.599                                      | Appropriated Fund Balance | 59,100 |

**BUDGET IMPACT STATEMENT:** \$59,100 cost in 2020 for purchase of past service credits. Estimated \$6,200 additional annual employer contribution cost moving forward. If approved, this resolution would make the total amount of Appropriated Fund Balance in the 2020 Budget equal to \$3,301,446.

Resolution No. **HH** February 21, 2020  
By Supervisors

TITLE: Set Fees for Coroner Costs

WHEREAS, some of the autopsies ordered by the County Coroners are done at the morgue facility at Glens Falls Hospital, and

WHEREAS, when the morgue at Glens Falls Hospital is full, there is a removal fee to transport to M.B. Kilmer's refrigeration unit and a per day refrigeration fee, and

WHEREAS, the hospital plans to expand their storage capacity so these additional fees will only be temporary; now therefore be it

RESOLVED, that the following fees be effective January 1, 2020:

Removal from Glens Falls Hospital to Refrigeration Unit - \$100

Refrigeration - \$50 per day

Removal from Refrigeration Unit back to Glens Falls Hospital - \$100

BUDGET IMPACT STATEMENT: The hospital plans to increase their storage so this will only be temporary.

Resolution No. II February 21, 2020

By Supervisors

TITLE: To Amend 2020 General Fund Budget to Cover Unanticipated Increase in Cybersecurity Insurance Premium

WHEREAS, the County has made significant investments in enhancing its cybersecurity awareness and posture in recent years, and

WHEREAS, numerous counties within New York and across the country have been victims of significant cybersecurity attacks that have had devastating impacts on their operations, and

WHEREAS, the County has obtained cybersecurity insurance to help provide additional protection and resources in the event of an attack or other unforeseen event, and

WHEREAS, the premium for this insurance coverage increased significantly more than forecasted at the time the 2020 Budget was being created, and

WHEREAS, there are not sufficient funds within the General Fund Unallocable Insurance line to cover this premium for 2020, and

WHEREAS, it is the recommendation of the County Administrator, the Chief Information Officer, the Cybersecurity Officer and the County Attorney that the County maintain this coverage; now therefore be it

RESOLVED, the County Treasurer is hereby authorized and directed to make the following amendments to the 2020 General Fund Budget:

Increase Appropriation:

|             |                                   |       |
|-------------|-----------------------------------|-------|
| A.1910.4110 | Unallocable Insurance – Insurance | 3,500 |
|-------------|-----------------------------------|-------|

Decrease Appropriation:

|             |             |       |
|-------------|-------------|-------|
| A.1990.4530 | Contingency | 3,500 |
|-------------|-------------|-------|

BUDGET IMPACT STATEMENT: \$3,500 in additional insurance premium expenses for 2020. If adopted, this resolution would result in a General Fund Contingency account balance of \$128,139.

Resolution No. JJ February 21, 2020

By Supervisors

TITLE: Amend 2020 Public Safety Budget to Carry Forward Unspent FY19 Emergency Management Performance Grant (EMPG)

WHEREAS, Washington County receives an annual award through the State's Emergency Management Performance Grant program, and

WHEREAS, the grant operates on the federal fiscal year and therefore spans County budget years, and

WHEREAS, there is a balance of \$28,084 of FY 2019 EMPG funds that need to be carried forward into the 2020 budget; now therefore be it

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

Increase Appropriation:

|                |                            |              |
|----------------|----------------------------|--------------|
| A.3640.2625.99 | Grants Other - Pub. Safety | 20,584       |
| A.3640.4625.01 | Grants Other - Pub. Safety | <u>7,500</u> |
|                |                            | 28,084       |

Increase Revenue:

|                |                                    |        |
|----------------|------------------------------------|--------|
| A.3640.3389.12 | State Aid - Other Pub. Saf. Grants | 28,084 |
|----------------|------------------------------------|--------|

BUDGET IMPACT STATEMENT: Carry forward unspent FFY 2019 EMPG funds into the 2020 budget.

Resolution No. **KK** February 21, 2020

By Supervisors

TITLE: Amend 2020 Budget to Accept Additional Community of Practice Funding

WHEREAS, a budget amendment is needed to recognize additional Community of Practice funding from NYS DCJS in the amount of \$10,000, and

WHEREAS, this funding is to support the development of strategies and/or initiatives designed to address juvenile justice issues deemed locally or regionally significant, and

WHEREAS, this is a bi-county collaboration with Warren County, and

WHEREAS, the funding will be directed in a manner to serve youth in both counties; now therefore be it

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

Increase Appropriation:

|                |              |              |
|----------------|--------------|--------------|
| A.7310.2625.99 | Grants Other | 1,000        |
| A.7310.4625.01 | Grants Other | <u>9,000</u> |
|                |              | 10,000       |

Increase Revenue:

|                |                               |        |
|----------------|-------------------------------|--------|
| A.7310.3389.14 | State Aid - Other Pub. Safety | 10,000 |
|----------------|-------------------------------|--------|

BUDGET IMPACT STATEMENT: Recognize additional Community of Practice funds in the 2020 budget.

Resolution No. **LL** February 21, 2020

By Supervisors

TITLE: To Amend 2020 General Fund Budget to Carryforward Unspent DPW Shared Services Grant Funds

WHEREAS, the County applied for, and was awarded \$37,500 in grant funds from the New York State Department of State Local Government Efficiency program in 2015, and

WHEREAS, the County solicited requests for proposals for a consulting firm to undertake the shared highway services feasibility study outlined in the grant application in 2019, and

WHEREAS, the RFP was awarded in February of 2019 and work began in March of 2019 on the feasibility study, and

WHEREAS, there was \$14,211 in unspent grant funds at the end of 2019 that need to be carried forward into the 2020 budget to finish out the project, now therefore be it

RESOLVED, the County Treasurer is hereby authorized and directed to make the following amendments to the 2020 General Fund Budget:

Increase Revenue:

|             |                                      |        |
|-------------|--------------------------------------|--------|
| A.1230.3089 | State Aid – Other Government Support | 14,211 |
|-------------|--------------------------------------|--------|

Increase Appropriation:

|                |                      |        |
|----------------|----------------------|--------|
| A.1230.4625.01 | Grants – Contractual | 14,211 |
|----------------|----------------------|--------|

BUDGET IMPACT STATEMENT: Carryforward of unspent grant funds from 2019 to 2020 budget year. Local funds of \$37,500 were appropriated and expended in 2019 for this project.

Resolution No. **MM** February 21, 2020

By Supervisors

TITLE: To Adopt Introductory Local Law "B" of 2020

WHEREAS, Introductory Local Law B of 2020 corrects the rate schedule of charges for the discharge of sewage into Washington County Sewer District No. 2 for 2020 and repeals Local Law No. 4 of 2019, and

WHEREAS, pursuant to Resolution No. 38 adopted January 31, 2020, the Board of Supervisors scheduled and conducted a public hearing on Introductory Local Law B of 2020 in the Supervisors' Chambers, Fort Edward, New York on the 21<sup>st</sup> day of February, 2020 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 B of 2020.

BUDGET IMPACT STATEMENT: None.

Resolution No. **NN** February 21, 2020

By Supervisors

TITLE: To Adopt Introductory Local Law "C" of 2020

WHEREAS, Introductory Local Law C of 2020 imposes a local mortgage recording tax on obligations secured by a mortgage on real property situated within the County of Washington, and

WHEREAS, pursuant to Resolution No. 39 adopted on January 31, 2020, the Board of Supervisors scheduled and conducted a public hearing on Introductory Local Law C of 2020 in the Supervisors' Chambers, Fort Edward, New York on the 21<sup>st</sup> day of February, 2020 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 C of 2020.

BUDGET IMPACT STATEMENT: None.

Resolution No. February 21, 2020

By Supervisors Ward, Hogan, Haff, Hicks, O'Brien, Clary, Rozell

TITLE: IMPLOING THE STATE OF NEW YORK TO IMMEDIATELY AMEND BAIL AND DISCOVERY REFORM LAWS THAT HAVE ENDANGERED THE PEOPLE OF NEW YORK AND REVERSE DECADES OF BIPARTISAN PROGRESS IN REDUCING CRIME

WHEREAS, protecting the people from harm by enforcing the rule of law is the foundational role of government, and

WHEREAS, County governments are vested by the State of New York with the responsibility to protect the most vulnerable among us, including the socioeconomically disadvantaged, the disabled, the elderly, and children, and

WHEREAS, no group is more vulnerable than the victims of crime, and a just society demands that crime victims should be recognized as key participants within the criminal justice system and be treated with dignity, fairness, and respect, and

WHEREAS, in the final stages of adopting its FY 2020 budget, the State of New York enacted sweeping criminal justice reforms including the elimination of cash bail for many specific enumerated crimes and the imposition of stringent discovery mandates on police and prosecutors, and

WHEREAS, under bail reform, beginning January 1, 2020, judges were stripped of their discretion to set bail for many specific enumerated crimes, which means those suspected of committing these crimes can no longer be held in jail after their arrest, regardless of the strength of the case against these defendants, or the length of the potential sentence faced by these defendants, or the extent of the harm allegedly caused by these defendants, and instead these defendants will be released back into the general public, and

WHEREAS, since January 1, 2020 several defendants across the State have in fact committed serious crimes, including Manslaughter, Bank Robbery, Arson, Assault, and Burglary, were arrested and released only to recommit other crimes, and

WHEREAS, these crimes include those that result in the deaths of innocent people, including several subcategories of homicide and manslaughter, resulting in those responsible for these deaths being released back into the community of grieving families, and

WHEREAS, these crimes include Making a Terroristic Threat and Money Laundering in Support of Terrorism in the Third and Fourth degree, resulting in those alleged to have supported terrorism in this manner, or who have threatened to commit acts of terrorism, being released immediately from police custody, and

WHEREAS, these crimes include Promoting an Obscene Sexual Performance by a Child; Possessing an Obscene Sexual Performance by a Child; Failure to Register as a Sex Offender; and Patronizing a Person for Prostitution in a School Zone, resulting in suspected child predators being released and returning into our community, and

WHEREAS, these crimes include Aggravated Assault Upon a Person Less than Eleven Years Old; Reckless Assault of a Child by a Daycare Provider; Criminal Sale of a Controlled Substance to a Child; Abandonment of a Child; and Criminal Possession of a Weapon on School Grounds,

resulting in those suspected to have physically harmed or endangered children in this manner being free from custody, and

WHEREAS, these crimes include Female Genital Mutilation; Stalking in the Second Degree; and Aggravated Harassment, resulting in those suspected of violating victims in this manner being returned to the community of those victims, and

WHEREAS, these crimes include Endangering the Welfare of a Vulnerable Elderly Person or an Incompetent or Physically Disabled Person, resulting in the potential for further endangerment of seniors and these defenseless individuals, and

WHEREAS, these crimes include Aggravated Cruelty to Animals; Torturing Animals and Injuring Animals, resulting in the immediate release of those suspected of deliberately injuring, torturing and killing animals, and

WHEREAS, these crimes include Assault in the Third Degree, Aggravated Vehicular Assault, and other crimes of physical violence against people, and

WHEREAS, these crimes include Burglary of a Residence, resulting in the immediate release of these individuals back into the neighborhoods they are suspected of targeting, and

WHEREAS, these crimes include Bail Jumping and Unlawfully Fleeing a Police Officer in a Motor Vehicle, resulting in release on recognizance of the very individuals who have demonstrated a propensity to evade the law, and

WHEREAS, all of the offenders mentioned heretofore are at risk of not showing up for court, thereby placing a burden on public employees who, under this law, are required to send multiple court appearance reminders to these offenders, as well as police officers and District Attorneys who must commit resources to tracking and pursuing those who evade prosecution, and

WHEREAS, the discovery mandates imposed by the State of New York required police and District Attorneys to turn over voluminous trial-related materials to defense attorneys within 15 days, creating a mandate that will inevitably not be achieved in some cases and may result in the inability of the People to properly prosecute cases against criminal defendants, and

WHEREAS, the office of New York State's chief law enforcement officer, Attorney General Letitia James, testified at a state legislative hearing on October 28, 2019, that there will be implementation difficulties because prosecutors across the state lack the resources required to fully comply with discovery mandates, and

WHEREAS, the Attorney General's office further testified that their own office, which carries a limited criminal caseload, lacks resources required to fully comply with discovery mandates and consequently needed an additional \$10 million in state funding, and

WHEREAS, discovery reform has also allowed the opportunity for defendants to gain access to crime scenes that may include a victim's residence, thereby giving defendants accused of burglaries, assaults, rapes and other crimes committed in victims' homes the right to return to those same homes, and

WHEREAS, the issues mentioned heretofore have undeniably impacted past, present and future victims of crime in a negative manner, and in so doing, the bail and discovery reforms adopted by the State of New York will themselves further victimize these innocent individuals, and

WHEREAS, these bail and discovery laws, in their current form, represent a clear and present danger to society, will tilt the scales of justice in favor of suspected criminals and away from innocent crime victims, and risk reversing decades of bipartisan progress made by the State of New York in reducing crime; now therefore be it

RESOLVED, that the Washington County Board of Supervisors hereby implores the State of New York to immediately amend these laws by convening an emergency session of the State

Legislature, or by emergency executive authority, or by any other means deemed possible by the State; and be it further

RESOLVED, that the following improvements to these laws be implemented as soon as possible:

1. Give judges the discretion to impose bail when appropriate for all of the crimes enumerated in this resolution;
2. Increase the discovery timeline from 15 days to a minimum of 45 days;
3. Phase in discovery reform by applying these new mandates only to misdemeanors, and then to felonies effective January 1, 2021, and repeal the provision that makes the new discovery mandates applicable to violations of the Vehicle and Traffic Law;
4. Require that court appearance reminders are sent not only to defendants but also to the victims of their crimes; and
5. Extend appropriate dignity, fairness and respect to crime victims by soliciting input from victim advocate organizations and considering their suggestions for improving these laws,

;and be it further

RESOLVED, that the Washington County Board of Supervisors asks all counties in New York State to urge their state representatives to take immediate action on the foregoing issues; and be it further

RESOLVED, that copies of this resolution be provided to every member of the New York State Legislature, Attorney General Letitia James, Lieutenant Governor Kathy Hochul, Governor Andrew Cuomo, Congresswoman Elise Stefanik, Senator Kirsten Gillibrand, Senator Charles Schumer, the New York State Association of Counties, the New York State Sheriffs' Association, the New York State Association of Chiefs of Police, the District Attorneys Association of New York, the New York State Defenders Association, the New York State Probation Officers Association, the New York Council of Probation Administrators, the Association of Justices of the Supreme Court of the State of New York, the New York State Association of City Court Judges, the County Judges Association of the State of New York, and the County Attorneys' Association of the State of New York.

By Supervisors:

TITLE: To Amend Capital Project 125 Budget for Upgrade of DPW Fuel System

WHEREAS, the County operates diesel and gasoline dispensing equipment at a number of its remote highway facilities and at the main Fort Edward complex, and

WHEREAS, this equipment is utilized by various County departments as well as local Town, Village, school, fire and rescue squad organizations, and

WHEREAS, the current technology used to monitor and record the dispensing of fuel is antiquated and problematic, and

WHEREAS, the Superintendent of Public Works has recommended a significant overhaul and upgrade of this system, and

WHEREAS, this proposed upgrade would allow the County to modernize its monitoring and billing systems as well as provide increased protection against leaks or other problems that are inherent in Petroleum Bulk Storage activities such as these described herein, and

WHEREAS, the Superintendent of Public Works has received a quote from a vendor to perform this upgrade for an amount of approximately \$150,000, and

WHEREAS, there is a need to establish the budget for this project within the Capital Project, now therefore be it,

RESOLVED, the Superintendent of Public Works and the County Administrator are hereby authorized to procure the services required to implement this project pursuant to the County's Procurement Policy and applicable sections of General Municipal Law, and may it be further

RESOLVED, the Treasurer is hereby authorized and directed to make the following amendments Capital Project 125:

Increase Appropriation:

|                      |                            |         |
|----------------------|----------------------------|---------|
| (No. to be assigned) | DPW – Fuel System Upgrades | 150,000 |
|----------------------|----------------------------|---------|

Decrease Appropriation:

|                 |             |         |
|-----------------|-------------|---------|
| H.125.1990.4530 | Contingency | 150,000 |
|-----------------|-------------|---------|

BUDGET IMPACT STATEMENT: This would result in a balance of \$1,127,647 in the Contingency account within the Capital Project.

By Supervisors:

TITLE: To Amend 2019 General Fund Budget to Cover Shortfalls in Preschool and Early Intervention Programs

WHEREAS, the County is mandated by New York State to administer and pay for a portion of the Preschool and Early Intervention programs, and

WHEREAS, the County has no control over the children who are eligible for services or how many services each child may qualify for, and

WHEREAS, it is extremely difficult to budget for these programs due to the nature of children entering the eligible pool with no advanced warning, and

WHEREAS, providers of these services and the State have not been timely with reconciliations of service rates, and

WHEREAS, one of the major providers for these programs underwent a significant retroactive rate reconciliation at the end of 2019, and

WHEREAS, the County incurred large, unbudgeted expenses from these actions, and

WHEREAS, the County is eligible for 59.5% reimbursement for expenses related to the Pre-School program and 50% for the Early Intervention program, but the revenues for these recent expenses will not be received until at least the middle of 2020 after the 2019 books have been closed, now therefore be it

RESOLVED, the Treasurer is hereby authorized and directed to make the following amendments to the 2019 General Fund Budget:

Increase Appropriated Fund Balance:

|       |                           |         |
|-------|---------------------------|---------|
| A.599 | Appropriated Fund Balance | 812,400 |
|-------|---------------------------|---------|

Increase Appropriation:

|                |                               |                |
|----------------|-------------------------------|----------------|
| A.2690.4040    | CWSN – Contractual Expenses   | 52,000         |
| A.2690.4520.99 | CWSN – Tuition Expenses Other | 609,000        |
| A.4059.4040    | EI – Contractual Expenses     | 10,400         |
| A.4059.4520.99 | EI – Tuition Expenses Other   | <u>141,000</u> |
|                |                               | 812,400        |

BUDGET IMPACT STATEMENT: Decrease in Fund Balance for 2019 in the amount of \$812,400. There will be \$393,295 in revenue received for the \$661,000 in expenses for the CWSN program and \$75,700 in revenue received for the \$151,400 in expenses for the Early Intervention program. This will lead to a final net cost to the County of **\$343,403**. However, this revenue (\$468,995 in total) will not be received until after the 2019 books are closed.

Resolution No. \_\_\_\_ February 21, 2020

By Supervisors:

TITLE: To Amend 2020 General Fund Budget to Carryforward Funds Intended for 2019 Purchase of Computer Monitors for DSS

WHEREAS, the Department of Social Services placed a requisition for computer monitors in December of 2019, and

WHEREAS, this requisition generated Purchase Order #2019-1516 on December 27, 2019, and

WHEREAS, the sales representative at the vendor was on vacation when this Purchase Order was transmitted to the vendor, and

WHEREAS, the vendor did not enter the order into their system until January 2, 2020, and

WHEREAS, this has made the purchase a 2020 purchase rather than a 2019 purchase as originally intended, and

WHEREAS, the funds need to be carried forward from 2019 to 2020 to facilitate the purchase in the correct accounting year, now therefore be it

RESOLVED, the Treasurer is hereby authorized and directed to make the following amendments to the 2019 General Fund Budget:

Increase Revenue:

|             |                         |            |
|-------------|-------------------------|------------|
| A.6010.4610 | Federal Aid – DSS Admin | 1,281      |
| A.6010.3610 | State Aid – DSS Admin   | <u>640</u> |
|             |                         | 1,921      |

Increase Appropriation:

|             |                    |       |
|-------------|--------------------|-------|
| A.6010.2020 | Computer Equipment | 2,562 |
|-------------|--------------------|-------|

Decrease Appropriation:

|             |             |     |
|-------------|-------------|-----|
| A.1990.4530 | Contingency | 641 |
|-------------|-------------|-----|

BUDGET IMPACT STATEMENT: Moving \$641 forward from 2019 to 2020 by appropriating 2020 General Fund Contingency funds and recognizing 75% State and Federal revenue for this purchase. If approved, this resolution would result in a General Fund Contingency account balance of \$XX,XXX.

## 5-Year Analysis of County Medicaid Expenses

|   | 2014-2015      | 2015-2016      | 2016-2017      | 2017-2018      | 2018-2019      |
|---|----------------|----------------|----------------|----------------|----------------|
| Total Medicaid Expenditures                       | \$ 105,161,639 | \$ 109,391,049 | \$ 117,473,707 | \$ 116,885,462 | \$ 131,560,695 |
| <i>Increase</i>                                   | -              | \$ 4,229,410   | \$ 8,082,658   | \$ (588,245)   | \$ 14,675,233  |
| <i>% Increase</i>                                 | -              | 4.02%          | 7.39%          | -0.50%         | 12.56%         |
| Federal Share                                     | \$ 56,656,759  | \$ 60,982,267  | \$ 66,372,923  | \$ 66,319,704  | \$ 75,979,430  |
| State Share                                       | \$ 30,741,593  | \$ 30,219,831  | \$ 31,971,035  | \$ 31,842,913  | \$ 34,822,756  |
| Uncapped County Share                             | \$ 17,763,287  | \$ 18,188,951  | \$ 19,129,749  | \$ 18,722,845  | \$ 20,758,509  |
| <i>Increase</i>                                   | -              | \$ 425,664     | \$ 940,798     | \$ (406,904)   | \$ 2,035,664   |
| <i>% Increase</i>                                 | -              | 2.40%          | 5.17%          | -2.13%         | 10.87%         |
| Capped County Share                               | \$ 11,396,179  | \$ 10,354,800  | \$ 11,204,470  | \$ 10,157,328  | \$ 10,803,104  |
| <i>Increase</i>                                   | -              | \$ (1,041,379) | \$ 849,670     | \$ (1,047,142) | \$ 645,776     |
| <i>% Increase</i>                                 | -              | -9.14%         | 8.21%          | -9.35%         | 6.36%          |
| State Cap Share                                   | \$ 6,367,108   | \$ 7,834,151   | \$ 7,925,279   | \$ 8,565,517   | \$ 9,955,405   |
| <i>Increase</i>                                   | -              | \$ 1,467,043   | \$ 91,128      | \$ 640,238     | \$ 1,389,888   |
| <i>% Increase</i>                                 | -              | 23.04%         | 1.16%          | 8.08%          | 16.23%         |
| Total   | \$ 105,161,639 | \$ 109,391,049 | \$ 117,473,707 | \$ 116,885,462 | \$ 131,560,695 |
| Proposed County Impact<br>(Cap increase above 3%) | -              | \$ 1,276,030   | \$ (143,897)   | \$ 402,480     | \$ 1,132,922   |
| <b>Total 5-Year County Impact</b>                 | \$ 2,667,535   |                |                |                |                |

# Overview of SFY 2020-2021 Executive Budget Proposal

Presented to Finance Committee February 13, 2020

# Overview

- ▶ \$6.1 budget deficit (General Fund)
  - ▶ Baseline budget gap = \$4.1 billion
  - ▶ Medicaid budget gap = \$2 billion
    - ▶ Of the Governor's own making through program expansion and delay of Federal payment at the end of SFY 2018-2019

# Closing the Gap

- ▶ \$2.1 billion in increased tax receipt projections
- ▶ \$2.5 billion in savings from Medicaid Redesign Team (in SFY 2021)
- ▶ \$1.8 billion cut to local assistance
- ▶ \$360 million by flatlining State Agency spending
- ▶ \$252 million in Misc. actions
- ▶ (\$826 million) increase in school aid
  
- ▶ These actions total a net of \$6.186 billion
  
- ▶ **Governor retains authority to reduce local assistance disbursements by \$1.02 billion (if GF shortfall exceeds \$500 million)**

# Legislation Contained in the Budget

- ▶ Legalization of adult-use cannabis:
  - ▶ 2% tax on sale from grower to dispenser based on wholesale price (for county housing dispensary).
  - ▶ \$1/dry gram (flower); \$0.25/dry gram (trim); \$0.14/wet gram cultivation tax (for county where grow operation is located).
  - ▶ Sale from distributor to dispenser taxed at 20% of invoice price (for county where distributor is located).

# Legislation in Budget (cont.)

- ▶ Allowing for the appointment of Acting Director of Real Property Tax Services by counties.
  - ▶ Intended to help counties adhere to rigid timelines of Real Property Tax Law in preparation of tax rolls when a vacancy in the Director position occurs.
- ▶ Banning of flavored vapor products
- ▶ Banning sale of e-cigarettes and vaping products in pharmacies
- ▶ STAR: Shift basic START Tax Exemption to a Tax Credit
  - ▶ Reduces General Fund Expenditures

# Legislation in Budget (cont.)

- ▶ Allowing sports wagering throughout Casino rather than only in a designated sports wagering lounge. Anticipated to increase sports betting handle. Could potentially increase County's take from Rivers in Schenectady.
- ▶ Amends labor law to expand definition of 'immediate family member' in farm labor statutes to the third degree of consanguinity.
- ▶ Ban single-use Styrofoam containers and packaging materials. Would be effective January 1, 2022. (Pre-empts local laws)

## Legislation in Budget (cont.)

- ▶ Update of the State's Freshwater Wetlands Act. Reform of existing wetland maps and potential increase in regulation/restriction.
- ▶ Impose a permanent ban on the practice of hydrofracturing (fracking) for the extraction of oil and natural gas.

# County Impacts

- ▶ AIM Funding: Provision for counties to fund eliminated AIM funding continues in the proposed budget.
  - ▶ Governor's original budget proposal eliminated the rest of the remaining AIM funding with the counties replacing funding to municipalities.
  - ▶ The submitted proposal did not contain this provision, but there is a distinct possibility it could be included in 30-day amendments or final negotiations.
- ▶ Market-Rate of interest on court judgements. New rate would be equal to Federal court system which uses weekly average one-year constant maturity Treasury yield.

# Medicaid

- ▶ Cap eFMAP benefits to counties: Would freeze county benefits from the enhanced Federal Medicaid Assistance Program (eFMAP) under the Affordable Care Act to level of 2009. Federal savings would not be capped, but all benefits above 2009 level would accrue to State.
- ▶ Tax Cap compliance: counties (and NYC) must adhere to the '2%' Tax Cap. If any county exceeds the tax cap, they will lose benefits of the State Cap on local Medicaid costs.
- ▶ Local Share 3% Cost Cap: if a county's local share and associated savings increase by more than 3% in a SFY, the county will lose benefits of State cap on local Medicaid costs. It appears the counties would be responsible for all increases in local cost over 3%.

# Medicaid

- ▶ Governor has reconvened the Medicaid Redesign Team (MRT II) to help save \$2.5 billion in SFY 2020-2021. MRT directives are “to have zero impact on local governments and beneficiaries; to find industry efficiencies and/or additional industry revenue; and to root out waste, fraud and abuse.”
  - ▶ These recommendations are due prior to April 1<sup>st</sup>.

# Medicaid proposal

- ▶ Would eliminate State Medicaid Cap Share if county exceeds tax cap
- ▶ County would be responsible for any increase in the State Medicaid Tax share greater than 3% over the previous year's amount.
- ▶ Estimated total 5-year impact to Washington County is \$2,625,839 (without the County exceeding the Tax Cap).
- ▶ See handout for details

# Departmental Impacts

# Aging

- ▶ Continuation of SFY 2019-2020 EISEP Services for county Office for the Aging departments.
- ▶ \$15 million to address 'unmet needs'.
- ▶ These funds typically have a 25% local match component.
- ▶ The local match was waived in SFY 2019-2020 and is waived again in the Governor's proposal.

# Board of Elections

- ▶ Eliminates funding for implementation of voting reforms
  - ▶ No funding will be provided by the State to cover costs of early voting, electronic poll books, or any additional reforms implemented.
- ▶ Non-budget: Breslin bill: In response to actions of Rensselaer County., bill would require most populous municipality in each county receive an early voting location.
  - ▶ For us, this would necessitate an early voting location in Kingsbury and would create significant additional cost.

# District Attorney

- ▶ Establishes the District Attorney Discovery Compensation Fund: Still unclear on details, but supposedly provides local funding for costs of technology used to comply with speedy discovery requirements.
- ▶ Impacts of this are unclear in budget language as it speaks only to District Attorneys of counties located within a city with a population of greater than 1 million (NYC), but original narrative discusses statewide impact.

# DPW

- ▶ CHIPS: Increase competitive bid threshold from \$250,000 to \$750,000. Would allow municipalities to perform any project costing up to \$750,000 with their own forces rather than being required to bid the project out.
- ▶ CHIPS and Marchiselli program funding are flat from last year.
- ▶ PAVE NY: restored at \$100 million
- ▶ BRIDGE NY: restored at \$100 million
- ▶ \$65 million in extreme winter recovery funding is not included in the Executive proposal (was reinstated by the Legislature last year).

# DSS (Social Services)

- ▶ \$13 million dedicated stand-alone appropriation to continue Code Blue program/requirements.
- ▶ Mandatory homeless plan must now contain a section specific to Veteran homelessness.
- ▶ Increase by \$40 million (to \$382 million) the amount of the Federal Temporary Assistance for Needy Families (TANF) Flexible Fund for Family Services (FFFS) Federal block grant be spent on child welfare services. (local impact unknown).
- ▶ 5% reduction in reimbursement to NYC for Family Assistance and Emergency Assistance for Needy Families programs (\$51 million).

## DSS (cont.)

- ▶ Child Care: funding flat
- ▶ Foster Care Block Grant: funding flat
- ▶ Raise the Age: increase of \$50 million for implementation reimbursement
  - ▶ Allows DOCCS to transfer any/all Adolescent Offenders (AOs) to OCFS custody.
  - ▶ This shifts the financial burden from State to counties (but would be reimbursed under RTA, for now.....)
- ▶ Commissioner must implement a Family First Placement Firewall to ensure placements made with family before non-family.
- ▶ Establishes \$13 million stand-alone appropriation for Code Blue program.

# Mental Health

- ▶ Section 730 funding: restoration costs are currently split 50/50 between the State and counties. Governor's proposal would make this a 100% county expense.
  - ▶ Washington County has had significant Section 730 expenses the last few years.
  - ▶ The State is booking \$10.9 million from counties outside NYC as NYC began paying all Section 730 costs last year (why we watch what he does to NYC as a hint as to what he is going to look to do to us).

# Public Defender/Assigned Counsel

- ▶ \$150 million budgeted for continued state-wide implementation of Hurrell-Harring settlement.
- ▶ Increased State Operations funding for the Office of Indigent Legal Services
  - ▶ Additional staff for grant administration and state-wide implementation efforts
- ▶ Distribution funding is maintained at current levels.
- ▶ OILS has awarded a model Parental Representation grant to Westchester County, and the Chief Judge has included expanding parental representation in Family Court proceedings as a top priority in her report to the Legislature. (a sign of things to come...)

# Public Defender/ Assigned Counsel (Cont.)

- ▶ Potential to apply Federal IV-E funding to parental representation in Family Court proceedings.
  - ▶ Would only apply to children who are IV-E eligible.
  - ▶ IV-E is an uncapped funding source, so there is the potential to increase overall county funding through this proposal.
  - ▶ OCFS is still working with the Federal Government to solidify plan for implementing this.
  - ▶ The State would be looking for counties to volunteer to implement this as a pilot program to be replicated throughout the state.

# Public Health

- ▶ Early Intervention: Creates a pay and pursue model stipulating insurers must pay an early intervention service claim if provider is covered by insurance plan regardless of whether service is deemed medically necessary.
  - ▶ Additional minor insurance reforms to make early intervention services more clearly eligible for private plan coverage.
- ▶ Delays COLA for EI providers. This is projected to save \$3.6 million in SFY 2020-2021. ***This will increase issues with recruiting/retaining providers.***
- ▶ Eliminates the State's 18.424% share of residential placement costs made by Committees on Special Education. No direct County impact, but will negatively impact school districts.

# Sheriff

- ▶ Counties must develop a jail-based substance use disorder treatment and transitional services program. \$3.75 million is allocated for local funding to implement this, which is a \$1.467 million decrease from SFY 2019-2020.
- ▶ Authorize shared county jails. Requirement that each county owns and operates a jail would be eliminated and allow for regional collaboration. It is unclear if the budget language would actually accomplish this or not.
- ▶ Authorizes counties to (voluntarily) develop residential mental health units within their local jails to restore felony-level defendants to competency while awaiting trial.

# Veterans

- ▶ Coordination with DSS to address Veteran homelessness issue. DSS homelessness plan must now contain section specific to veterans.
- ▶ Proposal that local Veteran Services Departments must make contact with any returning veteran within 30 days of their return. Significant issues with this proposal due to lack of access to DD-214 and many other hurdles.

# Miscellaneous

# Miscellaneous

- ▶ Reduces aid for community colleges by \$31 million.
  - ▶ This will negatively impact SUNY Adirondack and may place additional pressure on the County to increase Sponsor's Contribution.
- ▶ Expand Excelsior Scholarship program to an estimated 230,000 additional NY residents. (potentially negative impact on SUNY Adirondack)
- ▶ Extending and expanding the State Fair: \$10 million increase in capital funding for improvements at the State Fair (\$15 million total).
  - ▶ \$5 million increase in appropriations to extend the State Fair by 5 days. *This will now overlap with the Washington County Fair.*
- ▶ \$1.1 million in resources to support 9 additional hemp oversight and inspection related staff members (Ag & Markets)

## Misc. (Cont.)

- ▶ Small Wireless Deployment: establish uniform process for siting of small cell wireless facilities, allow municipalities to charge fees for deployments in rights of ways and on municipally-owned utility poles.
- ▶ Expands design-build authorization to DASNY, ORDA, OGS, etc.
- ▶ Require Prevailing Wage to be paid on private construction projects funded with public funds. (30% public fund/\$5 million total project cost).

## Misc. (cont.)

- ▶ \$3 billion ‘Restore Mother Nature’ bond act to ‘finance environmental improvements that preserve, enhance, and restore NY’s natural resources and reduce the effects of climate change.’
  - ▶ Habitat restoration, flood risk attenuation, water quality, open space protection, recreational infrastructure, expand renewable energy, and other projects.
  - ▶ Act would not be effective until/unless approved by the voters during the 2020 general election.
- ▶ Authorize NYS Environmental Facilities Corp. to offer 40-year financing for water and sewer infrastructure projects for those municipalities that qualify for 0% interest financing under current criteria.