

FINANCE COMMITTEE MEETING MINUTES
MAY 12, 2020

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

FINANCE COMMITTEE MEMBERS ABSENT: None

SUPERVISORS: Hall, Henke, Ferguson, Haff

Debra Prehoda, Clerk of the Board

Roger Wickes, County Attorney

Al Nolette, County Treasurer

Chris DeBolt, County Administrator

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

1. Call to Order
2. Accept Minutes – March 12, 2020
3. Department Requests/Reports:
 - A. Real Property – Move Funds from Grant Acct. to Cell Phone Acct.
 - B. Treasurer – Monthly Reports
 - C. County Administrator
 - 1) State Budget Overview
 - 2) Budget Amendments
- 4) Other Business
- 5) Adjournment

Chairman Shaw called the meeting to order at 10:02 A.M. via teleconference.

A motion to accept the minutes of the March 12, 2020 meeting was moved by Mr. O'Brien, seconded by Mr. Campbell and adopted.

DEPARTMENT REPORTS/REQUESTS:

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

- Amend Budget – Purchased a cell phone for an employee, assessor in the field. A motion to move grant funds into the telephone line in the amount of \$350 was moved by Mr. O'Brien, seconded by Mr. Losaw and adopted.

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

- Monthly Reports – The sales tax to date totals \$5,980,316.02; \$139,650.95 under last year to date and another deposit is due tomorrow and will provide that information to the Board. The handout includes the 2021 sales tax distribution to the towns figures to date. AIM related withholding from the sales tax totaled \$97,714 – payments to villages. The recap of unpaid taxes indicates there were more parcels turned over but \$1.1M less in taxes than last year therefore the County is on the hook for less money. Budget to actual handouts included.

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

- Federal Highway Aid Eligible Pavement Preservation Project scheduled for County Route 46. This project was bid and requesting to award. A motion to award contract to Evolution Construction of Mechanicville in the amount of \$485,238.88 was moved by Mr. Skellie, seconded by Mrs. Fedler and adopted.
- Budget amendment for signs/sign planks DPW – A motion to amend County Road fund budget for the purchase of signs/sign Blanks increasing appropriated fund balance and increasing appropriations and forward to the full Board for consideration was moved by Mr. Campbell, seconded by Mrs. Fedler and adopted.

- Highway Worker III title on as needed basis. A motion to amend DPW Staffing Pattern decreasing Highway Worker II positions and increasing Highway Worker III positions by seven for the summer construction season and authorize the Chairman to sign any documents necessary for this change with Teamsters Local 294 was moved by Mr. Campbell, seconded by Mrs. Fedler and Mr. Skellie and adopted.

Restructure Car Pool Fund, handout attached. Al Nolette, County Treasurer, stated his proposal has short and long term recommendations. Requesting action on short term recommendations and defer long term recommendations more appropriately to budget time. In the short term, need immediate cash flow by interfund loan or interfund transfer to make the fund healthy enough to make it to the budget workshops. Mr. Rozell asked how much is in the budget line items towards Car Pool expenses and the Treasurer stated there is \$687,000 in general fund line items and \$879,000 budgeted across the 2020 County budget. The Treasurer stated the first decision is interfund transfer or interfund loan. There will be breakage in the budget line items for Car Pool expenses and those funds could be transferred to Car Pool to offset the \$360,000 removed from the fund during the 2018 budget; thought to be “seed money” from General Fund to Car Pool and amended budget to bring those funds back to the General Fund. A motion to approve interfund transfer (fund balance) of \$360,000 from General Fund to Car Pool was moved by Mrs. Fedler and seconded by Mr. Hicks. Discussion. Mr. Campbell asked what the chance is of the \$360,000 coming back. The Treasurer does not know and stated billings are down now but unsure when County reopens. Mr. Haff asked is a loan more appropriate. The Treasurer stated an interfund loan does get the money back to the fund but not fix the problem, it just gets you through today. The County Administrator stated the interfund loan will get money back to General Fund but the ability for the fund to pay that loan off would require increasing the mileage rate and increasing the mileage rate will increase expenses in General Fund. The Treasurer will not put the whole \$360,000 back at once if he does not have to and authorizing the interfund transfer he will only cash flow as needed not move all the funds at once. Mr. Rozell discussed increasing the mileage rate from forty five cents to fifty five cents and the Treasurer stated that can be discussed later or during the budget process; longer term discussion. The motion to approve interfund transfer (fund balance) of \$360,000 from General Fund to Car Pool was moved by Mrs. Fedler, seconded by Mr. Hicks and adopted.

- Board of Elections – Budget amendment needed to recognize \$70,191 Federal Cares Act funding coming to the Board of Elections to cover COVID-19 election expenses. A motion to amend budget to accept grant, authorize Chairman to execute any and all documents and make appropriations for those expenses was moved by Mr. Campbell and seconded by Mr. Losaw. Discussion. Mr. Hicks asked if all COVID-19 expenses are being tracked to offset these costs. The County Administrator stated Board of Elections is working with him to track the COVID-19 expenses. The County Administrator stated there are going to be significant costs associated with the June 23rd Democratic Presidential Primary. The increased expenses are going to be 9700 registered Democrats in the County will be mailed an absentee ballot application with a self-addressed stamped envelope to return application and some will request an absentee ballot and then mail to each individual and also incur expenses of running a physical election. They are also required to completely disinfect and decontaminate each poll site the day before and the day after the election; anticipates hiring a vendor for this task. Physical barriers are also needed for the election inspectors and disinfectant. There will a number of COVID-19 related expenses and documenting them all. This grant funding was in the first round of the stimulus funding, CARES ACT, and any funds remaining after the primary, the balance will be available for the general election. The motion to amend budget to accept grant, authorize Chairman to execute any and all

documents and make appropriations for those expenses was moved by Mr. Campbell, seconded by Mr. Losaw and adopted.

- Mental Health Contract for the Jail. Glens Falls Hospital due to furlough of staff canceled the mental health contract for the Jail. The County Administrator stated we were successful in getting the hospital to reinstate the program but they want us to pay ahead because of their cash flow issues. A motion to authorize the Treasurer to prepay Glens Falls Hospital for mental health services provided to the Sheriff and Department of Social Services for the duration that is required by the hospital to continue the service provisions. The current contract is paid quarterly and they are requesting prepayment. Mrs. Clary asked if it is possible to contract with Hudson Headwater and with the current contract how many inmates verses how many now. The Administrator stated the County is obligated to provide those services and we are just changing how we pay them; pay in advance. This is an emergency situation due to the financial situation the hospital is in. Possibly at budget time look at going out to procure those services. The Treasurer stated the contract is in place just looking to change how it is paid. A motion to authorize the Treasurer to prepay Glens Falls Hospital for mental health services provided to the Sheriff and Department of Social Services for the duration this is required by the hospital to continue the service contract was moved by Mr. Campbell, seconded by Mrs. Clary and Mr. Losaw and adopted.
- Backfill Dispatchers – Two full time permanent Dispatchers resigned and out of their pool of twelve per diems they only have two active. They are short staffed. A fully trained former employee who went to work for another county is interested in coming back and the department is requesting permission to fill current vacancy with this individual and place on 4th step of UPSEU collective bargaining agreement pay scale. The County Administrator stated it is very difficult to train right now due to social distancing, a training officer would be sitting right next to a trainee, and that training cost \$16,000. The differential between the base rate employee leaving verses bringing this person in at 4th step through the end of the year would be a \$2,600 difference in pay. This is a prudent financial move and helps address the staffing shortage that the department has which is problematic. A motion to approve filling the Dispatcher position and place individual on 4th step of UPSEU collective bargaining pay scale was moved by Mr. Campbell, seconded Mrs. Fedler and Mr. Ward and adopted.
- Phone Issues - Pubic Health and DSS are experiencing phone issues with the phone lines being overwhelmed. The way the current phone system is constructed there are over five hundred phones/extensions with forty six lines coming in and out. People placed on hold ties up a line. Due to call volume, the phone system maxed out. Expecting a huge increase in activity when the County reopens; phone traffic will be up. To avoid a phone issue different options have been explored with the vendor. The County can migrate from forty six trunk lines to one hundred lines for around \$13,345 and the Superintendent of Buildings and Grounds stated the phone bill will be one hundred dollars less per month going to this system. The other advantage is we can add more lines easily and more quickly. The County Administrator would like to move forward with this purchase and he would like to bill to COVID-19 account because it is directly related to the response to COVID-19. The Treasurer mentioned connecting with Public Health because they have Homeland Security funding. Working on a timeline to install possibly during the next few weeks. More is going to happen over the phones when we start back up. Twin State is our phone vendor. A motion to move forward with phone upgrade was moved by Mr. Campbell, seconded by Mr. Skellie and Mr. O'Brien and adopted.
- State Budget Overview:
 - Three regions met criteria and will open Friday May 15th. The next regions will be reevaluated for compliance with the criteria in two week increments. The week of Memorial

Day expect the Governor to announce the regions next in line and those regions would open June 1st. As of last night, the Capital District is meeting all criteria we have control over. The two criteria not met were the fourteen day decline in hospitalizations and deaths. Local governments have done everything just waiting for the infections and hospitalization/deaths to come down. Government is going to be listed under Phase 2 in the opening. There is two weeks between each set of regions opening and two weeks in between each phase of reopening. In a best case scenario during the last week in May it would be announced that the Capital Region can reopen. Reopening would begin June 1st with Phase 1 construction and low risk manufacturing and two weeks after that Phase 2 can begin. As far as we know now, the earliest the County could reopen is June 15th and that helps with planning. The County has about a month left under the mandatory 50% staff reduction and can start working toward the June 15th reopening. Information changes daily. Using staffing pattern numbers 587 full time positions and half would be 294, 178 part time which treated as half a full time equivalent and then 50% is 44 for a total of 339. Over the last seven weeks most employees are in on Wednesdays and total around 190 employees which leaves 139 position could come back to work and be under the 50% mandatory reduction. There are 23 employees in Buildings and Grounds, 8 in Code Enforcement and 82 in Public Works for a total of 113 leaving about 23 positions under the mandatory 50% reduction. Mr. Hicks asked how we are trending in the two areas we are deficient and the County Administrator has no guidance on that but a conference call is schedule for this afternoon with the regional group. On Saturday, the Governor issued an executive order that requires all nursing home staff to be tested twice a week and Public Health is responsible for all the testing and that could give us an increase in the numbers. The County has room to increase staff to 50% and can do it safely. A motion to bring DPW back on Monday, half for two weeks and then full time June 1st, Code Enforcement full time Monday and Buildings and Grounds Monday with the number previously mentioned to keep the County compliant was moved by Mr. Hicks and seconded by Mr. O'Brien. Discussion. The County Administrator stated the way it stands right now the employees coming back to work would be time and a half. If the Board wants to change the time and a half, the resolution authorizing time and a half adopted on March 18th would need to be rescinded or amended. The DPW Superintendent stated the 50% staffing for two weeks works very well with the department's plan to start back up. They have work to do at the barns to get trucks and equipment ready for deployment into the field for construction season work/projects and to receive the necessary protocol training. The foremen would have to work both weeks. The Administrator will work with Code Enforcement and Public Health to ensure both operations can take place in the Annex and not interfere with each other. He would like to keep us out of the nursing homes and just deliver the test kits and collect them; willing to facilitate and coordinate but not go in the nursing homes and test and trying to push back on the State. Mrs. Clary wants to ensure there are slots available for new employees in Public Health if needed and the Administrator stated would do and keep in mind a buffer if needed. The Superintendent of Buildings stated there are outside entities working in the building and the Administrator stated they are not considered part of our staff numbers. The Administrator has received thermometers and should be good when the County opens full time. The motion to bring DPW back on Monday, half for two weeks and then full time June 1st, Code Enforcement full time Monday and Buildings and Grounds on Monday with the numbers previously mentioned to keep the County compliant was moved by Mr. Hicks, seconded by Mr. O'Brien and adopted.

- Discontinue time and a half pay and go back to regular pay after May 15th. Mr. Campbell stated going forward we still want the least harm to the employees, residents and

taxpayers. He stated the County has stuck by the employees and will continue as much as possible and appreciate the time and effort they are putting in. There is a possibility that the time and half money might still be reimbursed. Going forward starting next week it is time to start going back to regular pay and in thirty days most everyone will be back to work. The County is starting the reopening process. As of Monday May 18, 2020 go back to regular pay, start normalcy back and look at cost and effect of things going forward where the County can save money but in no means save it on the employees back if we can help it and make sure employees are taken care of and tax payers are taken care of. A motion to return to regular pay effective Monday, May 18, 2020 was moved by Mr. Campbell, seconded by Messrs. Rozell, Ward, Hicks and Skellie and adopted. Amend Resolution No. 131 of March 18, 2020 to rescind bullet number 3.

Mortgage Tax – The Mortgage Tax report and supplemental resolution were emailed to all Supervisors. The Mortgage Tax report will be presented at the May 15th Board meeting for approval by the Board. A motion to present supplemental mortgage tax disbursement resolution to the full Board for consideration was moved by Mr. Campbell, seconded by Mrs. Fedler and adopted.

Federal Funding – The Administrator stated there should be some federal funding to the local governments and the state in the 4th round. The formula on the last round of federal COVID-19 funds had Washington County receiving \$5.4M and to the best of the Administrator's knowledge that is the number Sen. Schumer is bringing into the negotiations. AIM funding is no longer state money it is now county sales tax money. Towns will not be harmed from AIM funding. Possibly CHIPS will be cut to the towns. The Governor's budget is out of balance by 20%. He can make across the board cuts at 20% to state aid or such appropriations to bring things into balance. He does not believe he will cut Medicaid and education so if you take those two items out then the Governor would have to cut local governments 50% to balance his budget. The cuts will be somewhere between 20% and 50% if no federal funds to State and local governments. The County could be looking at a \$4M cut to sales tax and the Governor cuts 50% of our state aid that is an additional \$8M or 9M, the County would be looking at a \$13M shortfall. If round 4 federal stimulus funding had enough funding to keep the State whole then the County received the \$5.4M that was being negotiated, we could end up \$1.4M above budget. There are a host of possibilities and will get some clarity from the State Budget Director and have to wait and see at the federal level.

Washington County's representative on the Capital Region Control Center is Mr. Henke, Vice Chairman. This is the group developing the reopening plan, analyze the data and then monitors compliance with seven criteria.

The meeting adjourned at 11:41 A.M.

Debra Prehoda, Clerk
Washington County Board of Supervisors

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

2018		2019		2020			
Budget:	\$19,460,000.00	Budget:	\$19,850,000.00	Budget:	\$21,287,724.00		
Date	Amount	Date	Amount	Date	Amount	Amount Over Prior Year	Amount Over 2019 Date
2/6/2018	\$1,326,448.04	2/6/2019	\$1,355,561.38	2/7/2020	\$1,401,193.01	\$45,631.83	\$45,631.83
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	\$1,144,968.05	3/6/2019	\$1,205,673.83	3/6/2020	\$1,198,088.21	(\$7,615.62)	\$72,431.14
3/13/2018	\$235,893.21	3/13/2019	\$231,788.27	3/13/2020	\$224,434.02	(\$7,364.25)	\$65,076.89
	\$2,996,374.14		\$3,093,607.90		\$3,158,684.79		
4/6/2018	\$1,316,591.56	4/6/2019	\$1,330,276.83	4/7/2020	\$1,573,783.36	\$243,506.53	\$308,583.42
4/13/2018	\$371,676.36	4/15/2019	\$383,218.07	4/13/2020	\$380,762.99	\$7,544.82	\$316,128.34
	\$4,886,642.08		\$4,807,102.80		\$5,123,231.14		
5/7/2018	\$1,236,326.73	5/8/2019	\$1,312,864.17	5/7/2020	\$857,084.88	(\$455,779.29)	(\$139,850.95)
5/16/2018	\$306,882.87	5/13/2019	\$295,441.92	5/13/2020			
	\$6,228,650.48		\$6,415,408.89		\$5,980,316.02		
6/6/2018	\$1,293,378.12	6/6/2019	\$1,321,107.45	6/8/2020			
6/13/2018	\$253,476.06	6/13/2019	\$340,620.06	6/15/2020			
6/29/2018	\$864,977.54	6/28/2019	\$897,836.52	6/30/2020			
7/2/2018	\$769,091.66	7/1/2019	\$779,118.81	7/1/2020			
	\$9,209,673.86		\$9,754,092.73		\$5,980,316.02		
7/13/2018	\$551,504.24	7/15/2019	\$591,913.78	7/13/2020			
	\$9,761,078.10		\$10,346,006.51		\$5,980,316.02		
8/7/2018	\$1,409,280.46	8/8/2019	\$1,427,086.46	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		\$5,980,316.02		
9/7/2018	\$1,380,300.99	9/8/2019	\$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		\$13,824,883.98		\$5,980,316.02		
10/5/2018	\$1,565,894.81	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	\$5,980,316.02		
11/7/2018	\$1,351,800.55	11/6/2019	\$1,399,989.26	11/13/2020			
11/13/2018	\$255,014.29	11/13/2019	\$255,446.40	11/12/1900			
	\$16,762,946.60		\$18,002,042.91	11/13/2019			
12/6/2018	\$1,293,281.76	12/6/2019	\$1,158,274.23	12/7/2020			
12/13/2018	\$272,348.79	12/13/2019	\$275,642.82	12/14/2019			
12/29/2018	\$810,292.29	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		\$21,146,934.76		\$5,980,316.02		
1/14/2019	\$589,185.15	1/13/2020	\$543,044.83	1/13/2021			
	\$20,291,923.36		\$21,688,979.59		\$5,980,316.02		
	\$20,291,923.36		\$21,688,979.59		\$5,980,316.02		
	\$841,926.88		\$1,838,079.59		(\$15,317,407.98)		

2021 Town Distribution	
6/6/2019	\$1,427,086.46
8/13/2019	\$296,980.19
9/6/2019	\$1,437,314.96
9/13/2019	\$317,295.87
10/7/2019	\$1,986,881.50
10/15/2019	\$535,041.77
11/6/2019	\$1,399,989.26
11/13/2019	\$255,446.40
12/6/2019	\$1,158,274.23
12/13/2019	\$275,642.82
12/31/2019	\$948,021.02
1/2/2020	\$761,953.78
1/13/2020	\$543,044.83
2/7/2020	\$1,401,193.01
2/13/2020	\$334,999.55
3/6/2020	\$1,198,088.21
3/13/2020	\$224,434.02
4/7/2020	\$1,573,783.36
4/13/2020	\$380,762.99
5/7/2020	\$857,084.88
5/13/2020	
6/5/2020	
6/15/2020	
6/30/2020	
7/1/2020	
7/13/2020	
	\$17,323,289.10
7%	\$1,212,630.24

December 6, 2019 deposit net of AIII funding intercept of \$195,678.

AIM-Related Withholding				
County	December 2019	May 2020	Total (\$FY 2020)	May 7, 2020 reduction %
Albany	\$834,131	\$172,553	\$1,006,684	
Allegany	\$309,564	\$197,898	\$507,462	41.00%
Broome*	\$869,109	\$511,690	\$1,380,799	
Cattaraugus	\$272,273	\$72,766	\$345,039	
Cayuga	\$303,377	\$53,714	\$357,091	25.00%
Chautauqua	\$468,236	\$231,765	\$700,001	
Chemung	\$163,071	\$93,303	\$256,374	27.90%
Chenango	\$257,855	\$66,614	\$324,469	
Clinton	\$394,179	\$34,702	\$428,881	
Columbia	\$288,034	\$43,201	\$331,235	23.00%
Cortland	\$151,805	\$28,450	\$180,255	25.70%
Delaware*	\$236,290	\$133,136	\$369,426	
Dutchess	\$1,181,879	\$111,825	\$1,293,704	24.00%
Erie	\$3,709,039	\$736,144	\$4,445,183	23.10%
Essex	\$322,039	\$0	\$322,039	25.20%
Franklin	\$245,854	\$208,961	\$454,815	21.80%
Fulton	\$148,292	\$31,728	\$180,020	19.90%
Genesee	\$234,489	\$69,124	\$303,613	26.00%
Greene	\$160,751	\$86,273	\$247,024	25.00%
Hamilton	\$41,637	\$1,815	\$43,452	29.00%
Herkimer	\$198,847	\$451,345	\$650,192	
Jefferson	\$314,650	\$176,027	\$490,677	26.00%
Lewis	\$123,696	\$61,707	\$185,403	30.10%
Livingston	\$244,028	\$202,359	\$446,387	31.00%
Madison	\$225,495	\$130,376	\$355,871	33.00%
Monroe	\$2,913,307	\$425,299	\$3,338,606	
Montgomery	\$112,154	\$104,948	\$217,102	
Nassau	\$7,571,501	\$3,870,385	\$11,441,886	
Niagara	\$534,023	\$72,399	\$606,422	
Oneida	\$769,430	\$189,378	\$958,808	25.30%
Onondaga	\$2,044,951	\$488,578	\$2,533,529	
Ontario	\$261,322	\$95,686	\$357,008	27.00%
Orange	\$859,326	\$281,639	\$1,140,965	24.80%
Orleans	\$181,905	\$108,371	\$290,276	46.00%
Oswego	\$444,324	\$55,893	\$500,217	19.00%
Otsego	\$272,852	\$58,468	\$331,320	27.00%
Putnam	\$350,980	\$31,440	\$382,420	23.00%
Rensselaer	\$538,799	\$54,548	\$593,347	
Rockland	\$1,333,385	\$827,240	\$2,160,625	30.00%

Saratoga	\$649,385	\$131,251	\$780,636	26.00%
Schenectady	\$488,152	\$74,546	\$562,698	
Schoharie	\$151,371	\$25,322	\$176,693	19.25%
Schuyler	\$93,039	\$39,839	\$132,878	
Seneca	\$245,800	\$61,771	\$307,571	
St. Lawrence	\$600,337	\$455,715	\$1,056,052	21.55%
Steuben	\$392,769	\$228,218	\$620,987	35.00%
Suffolk	\$7,008,742	\$527,298	\$7,536,040	
Sullivan	\$418,858	\$42,419	\$461,277	31.00%
Tioga	\$270,314	\$55,664	\$325,978	33.00%
Tompkins	\$311,562	\$75,716	\$387,278	24.00%
Ulster	\$639,160	\$135,851	\$775,011	
Warren	\$213,907	\$10,386	\$224,293	
Washington	\$195,676	\$97,714	\$293,390	34.72%
Wayne	\$509,428	\$155,136	\$664,564	22.71%
Westchester	\$2,244,930	\$1,666,079	\$3,911,009	
Wyoming	\$181,582	\$125,910	\$307,492	45.00%
Yates	\$111,742	\$55,499	\$167,241	35.00%
Total	\$44,613,633	\$14,536,082	\$59,149,715	

2020 Real Tax Return Summary Worksheet
 Source: 2018 Real Tax Final Settlement Reconciliation by Town & Collectors Return Document

Town	# of Parcels Billed	# OF Parcels Returned	2018 Unpaid Taxes Returned	Mailing Fee	5% Return Fee	Total to be Collected by County	Original Warrant	Adjustments	Adjusted Warrant	% Returned Uncollected
Argyle		213	\$470,117.22	\$212.00	\$23,505.91	\$493,835.13	\$3,987,414.15	\$9,806.06	\$3,977,608.10	11.82%
Cambridge		90	\$234,179.47	\$0.00	\$11,709.01	\$245,888.48	\$2,235,577.83	\$4,482.70	\$2,231,095.13	10.80%
Dresden		87	\$132,730.93	\$114.00	\$6,838.56	\$139,481.09	\$3,049,214.87	\$2,425.05	\$3,046,789.82	4.36%
Easton		88	\$298,586.62	\$0.00	\$14,829.87	\$313,416.49	\$2,984,693.81	\$9,377.33	\$2,955,316.40	10.10%
Fort Ann		247	\$541,328.96	\$0.00	\$27,086.56	\$568,415.52	\$6,724,467.21	\$9,147.70	\$6,715,319.51	8.08%
Fort Edward		266	\$1,164,937.83	\$0.00	\$58,247.02	\$1,223,184.85	\$5,294,477.36	\$10,263.84	\$5,284,213.72	22.08%
Granville		401	\$712,724.42	\$0.00	\$35,636.80	\$748,361.22	\$4,235,823.31	\$10,237.13	\$4,225,624.18	16.88%
Greenwich		168	\$611,722.44	\$0.00	\$30,588.18	\$642,310.62	\$4,899,023.83	\$28,666.72	\$4,870,343.91	12.55%
Hampton		88	\$108,940.82	\$172.00	\$5,447.07	\$114,559.89	\$807,013.35	\$1,134.17	\$805,879.18	12.03%
Hartford		123	\$339,818.82	\$0.00	\$16,960.93	\$356,779.75	\$2,227,800.70	\$9,133.07	\$2,218,667.63	15.32%
Hebron		193	\$349,907.30	\$0.00	\$17,495.38	\$367,402.68	\$2,247,224.81	\$3,864.87	\$2,243,359.74	15.80%
Jackson		101	\$188,821.39	\$0.00	\$9,431.12	\$198,252.51	\$2,181,340.08	\$4,858.77	\$2,148,381.29	8.79%
Kingsbury		332	\$848,826.56	\$0.00	\$42,441.47	\$891,268.03	\$7,780,509.16	\$31,231.22	\$7,749,277.84	10.95%
Putnam		56	\$103,569.04	\$112.00	\$5,176.49	\$108,857.53	\$3,013,386.03	\$582.05	\$3,012,803.98	3.44%
Salem		128	\$264,610.66	\$0.00	\$13,230.66	\$277,841.32	\$2,885,902.57	\$5,399.84	\$2,880,502.73	9.87%
White Creek		181	\$421,780.88	\$0.00	\$21,069.11	\$442,850.07	\$2,934,393.35	\$15,764.00	\$2,918,626.35	14.45%
Whitehall		334	\$714,789.76	\$0.00	\$35,789.87	\$750,579.63	\$2,808,349.82	\$7,660.32	\$2,800,689.30	24.64%
Total	0	3080	\$7,507,202.45	\$610.00	\$375,361.23	\$7,883,173.68	\$60,247,411.52	\$161,433.41	\$60,085,978.11	12.49%

2019 Real Tax Return Summary Worksheet
 Source: 2019 Real Tax Final Settlement Reconciliation by Town & Collectors Return Document

Town	# of Parcels Billed	# OF Parcels Returned	2018 Unpaid Taxes Returned	Mailing Fee	5% Return Fee	Total to be Collected by County	Original Warrant	Adjustments	Adjusted Warrant	% Returned Uncollected
Argyle	2411	228	\$485,552.14	\$0.00	\$24,277.87	\$509,829.81	\$3,813,359.74	(\$10,664.12)	\$3,802,695.62	13.48%
Cambridge	1151	86	\$246,835.74	\$0.00	\$12,341.82	\$259,177.56	\$2,235,784.24	(\$3,422.72)	\$2,232,361.52	11.06%
Dresden		71	\$187,979.68	\$142.00	\$9,398.96	\$197,520.64		\$0.00		#DIV/0!
Easton	1416	79	\$270,116.95	\$0.00	\$13,505.88	\$283,622.83	\$2,833,351.45	(\$5,237.91)	\$2,828,113.54	9.22%
Fort Ann	3213	235	\$428,808.72	\$0.00	\$21,390.41	\$447,937.13	\$6,441,802.91	(\$9,486.01)	\$6,432,307.80	6.83%
Fort Edward	2830	262	\$2,512,233.96	\$0.00	\$125,611.77	\$2,637,845.73	\$6,267,067.51	(\$2,808.87)	\$6,264,258.64	39.98%
Granville	3674	372	\$712,862.14	\$0.00	\$35,642.64	\$748,504.78	\$4,307,864.15	(\$8,728.55)	\$4,299,136.20	16.58%
Greenwich	2581	174	\$532,098.58	\$0.00	\$26,604.99	\$558,703.57	\$4,718,768.18	(\$12,616.14)	\$4,706,142.04	11.31%
Hampton	768	69	\$101,062.86	\$138.00	\$5,053.14	\$106,254.00	\$799,728.10	(\$1,361.32)	\$798,366.78	12.68%
Hartford	1388	142	\$367,425.29	\$0.00	\$18,371.27	\$385,796.56	\$2,148,346.90	(\$6,284.00)	\$2,142,062.90	17.15%
Hebron	1629	220	\$358,168.21	\$0.00	\$17,908.55	\$376,076.76	\$2,144,843.11	(\$4,923.18)	\$2,139,922.93	16.74%
Jackson	1591	107	\$222,486.26	\$0.00	\$11,124.44	\$233,610.70	\$2,112,075.70	(\$3,237.59)	\$2,108,838.11	10.56%
Kingsbury	4885	340	\$847,738.50	\$0.00	\$42,387.03	\$890,125.53	\$7,379,483.64	(\$34,062.08)	\$7,345,401.56	11.54%
Putnam	1055	56	\$103,313.71	\$112.00	\$5,165.72	\$108,591.43	\$2,836,519.25	(\$4,405.55)	\$2,831,113.70	3.52%
Salem	1763	143	\$273,333.72	\$0.00	\$13,666.74	\$287,000.46	\$2,574,340.50	(\$6,832.10)	\$2,567,508.40	10.65%
White Creek	1818	148	\$368,131.93	\$0.00	\$18,406.87	\$386,538.80	\$2,896,206.80	(\$6,138.80)	\$2,890,068.00	13.68%
Whitehall	2407	299	\$575,136.57	\$0.00	\$28,768.90	\$603,905.47	\$2,727,907.75	(\$5,016.82)	\$2,722,890.93	21.12%
Total	34430	3020	\$8,591,076.96	\$382.00	\$429,554.60	\$9,021,022.56	\$66,056,017.93	(\$126,252.56)	\$65,930,765.37	15.36%



Budget by Function Report

Through 04/30/20
Prior Fiscal Year Activity Included
Summary Listing

Function Sub Function	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund A - General Fund									
REVENUE									
1000-1999 - General Government Support	3,580,464.00	825,380.00	4,405,844.00	188,320.00	.00	536,006.50	3,869,837.50	12	672,780.54
2000-2999 - Education	3,133,250.00	.00	3,133,250.00	755,015.47	.00	987,389.60	2,145,860.40	32	1,035,531.83
3000-3999 - Public Safety	2,152,870.00	54,493.00	2,207,363.00	61,551.43	.00	272,681.35	1,934,681.65	12	610,183.01
4000-4999 - Health	3,927,534.00	51,283.00	3,978,817.00	70,706.82	.00	124,302.72	3,854,514.28	3	197,333.52
6000-6999 - Economic Assistance and Opportunity	15,748,035.00	144,465.00	15,892,500.00	888,610.76	.00	2,770,813.76	13,121,686.24	17	2,556,720.20
7000-7999 - Culture and Recreation	744,459.00	10,000.00	754,459.00	46,364.29	.00	62,270.79	692,188.21	8	104,067.73
8000-8999 - Home and Community Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
9999 - Pooled/Unallocable	58,643,849.00	286,503.00	58,930,352.00	2,467,914.57	.00	40,885,598.38	18,044,753.62	69	38,979,486.75
REVENUE TOTALS	\$87,930,461.00	\$1,372,124.00	\$89,302,585.00	\$4,478,483.34	\$0.00	\$45,639,063.10	\$43,663,521.90	51%	\$44,156,103.58
EXPENSE									
1000-1999 - General Government Support	13,102,491.00	846,128.00	13,948,619.00	1,077,560.74	(5,864.17)	4,622,256.68	9,332,226.49	33	4,332,246.36
2000-2999 - Education	5,378,466.00	.00	5,378,466.00	276,236.99	.00	1,295,961.17	4,082,504.83	24	1,789,775.29
3000-3999 - Public Safety	12,286,355.00	88,002.00	12,374,357.00	1,171,074.58	22,857.18	4,065,267.33	8,286,232.49	33	3,988,004.89
4000-4999 - Health	4,481,379.00	105,440.00	4,586,819.00	232,620.06	477.10	1,029,338.00	3,557,003.90	22	1,359,500.56
6000-6999 - Economic Assistance and Opportunity	29,295,124.00	470,806.00	29,765,930.00	2,791,711.59	106,412.92	8,795,285.04	20,864,232.04	30	8,443,989.98
7000-7999 - Culture and Recreation	1,025,752.00	10,000.00	1,035,752.00	65,499.75	.00	232,680.57	803,071.43	22	239,003.08
8000-8999 - Home and Community Service	1,002,552.00	.00	1,002,552.00	34,032.09	40,000.00	502,132.68	460,419.32	54	536,005.71
9000-9099 - Retiree Employee Benefit	1,593,204.00	.00	1,593,204.00	48,101.59	.00	390,933.06	1,202,270.94	25	471,149.11
9700-9799 - Debt Service	74,796.00	.00	74,796.00	.00	.00	53,884.60	20,911.40	72	42,829.88
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	7,492.18	7,492.82	50	9,283.84
9900-9998 - Interfund Transfer	11,128,755.00	520,503.00	11,649,258.00	500,000.00	.00	1,490,502.10	10,158,755.90	13	2,500,000.00
9999 - Pooled/Unallocable	10,963,269.00	59,100.00	11,022,369.00	217.05	.00	3,598.14	11,018,770.86	0	2,009.25
EXPENSE TOTALS	\$90,530,461.00	\$2,099,979.00	\$92,630,440.00	\$6,197,054.44	\$163,883.03	\$22,489,331.55	\$69,977,225.42	24%	\$23,713,797.95
Fund A - General Fund Totals									
REVENUE TOTALS	87,930,461.00	1,372,124.00	89,302,585.00	4,478,483.34	.00	45,639,063.10	43,663,521.90	51%	44,156,103.58
EXPENSE TOTALS	90,530,461.00	2,099,979.00	92,630,440.00	6,197,054.44	163,883.03	22,489,331.55	69,977,225.42	24%	23,713,797.95
Fund A - General Fund Totals	(\$2,600,000.00)	(\$727,855.00)	(\$3,327,855.00)	(\$1,718,571.10)	(\$163,883.03)	\$23,149,731.55	(\$26,313,703.52)		\$20,442,305.63
Fund CM - Car Pool									
REVENUE									
5000-5999 - Transportation	876,170.00	.00	876,170.00	.00	.00	64,814.28	811,355.72	7	210,298.24
REVENUE TOTALS	\$876,170.00	\$0.00	\$876,170.00	\$0.00	\$0.00	\$64,814.28	\$811,355.72	7%	\$210,298.24
EXPENSE									
5000-5999 - Transportation	876,170.00	.00	876,170.00	12,841.88	151,748.22	121,627.39	602,794.39	31	203,051.32
9000-9099 - Retiree Employee Benefit	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$876,170.00	\$0.00	\$876,170.00	\$12,841.88	\$151,748.22	\$121,627.39	\$602,794.39	31%	\$203,051.32
Fund CM - Car Pool Totals									



Budget by Function Report

Through 04/30/20
 Prior Fiscal Year Activity Included
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Function Sub Function	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
REVENUE TOTALS	876,170.00	.00	876,170.00	.00	.00	64,814.28	811,355.72	7%	210,298.24
EXPENSE TOTALS	876,170.00	.00	876,170.00	12,841.88	151,748.22	121,627.39	602,794.39	31%	203,051.32
Fund CM - Car Pool Totals	\$0.00	\$0.00	\$0.00	(\$12,841.88)	(\$151,748.22)	(\$56,813.11)	\$208,561.33		\$7,246.92
Fund D - County Road									
REVENUE									
5000-5999 - Transportation	13,854,200.00	1,143,685.00	14,997,885.00	500,000.00	.00	892,821.66	14,105,063.34	6	3,072,454.04
9700-9799 - Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$13,854,200.00	\$1,143,685.00	\$14,997,885.00	\$500,000.00	\$0.00	\$892,821.66	\$14,105,063.34	6%	\$3,072,454.04
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	13,554,301.00	1,308,436.00	14,862,737.00	474,323.24	261,426.69	1,808,408.87	12,792,901.44	14	2,532,025.58
9000-9099 - Retiree Employee Benefit	406,485.00	.00	406,485.00	15,369.93	.00	102,323.94	304,161.06	25	119,294.71
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	32,592.06	60,821.94	35	.00
9900-9998 - Interfund Transfer	.00	.00	.00	.00	.00	.00	.00	+++	49,850.00
EXPENSE TOTALS	\$14,054,200.00	\$1,308,436.00	\$15,362,636.00	\$489,693.17	\$261,426.69	\$1,943,324.87	\$13,157,884.44	14%	\$2,701,170.29
Fund D - County Road Totals									
REVENUE TOTALS	13,854,200.00	1,143,685.00	14,997,885.00	500,000.00	.00	892,821.66	14,105,063.34	6%	3,072,454.04
EXPENSE TOTALS	14,054,200.00	1,308,436.00	15,362,636.00	489,693.17	261,426.69	1,943,324.87	13,157,884.44	14%	2,701,170.29
Fund D - County Road Totals	(\$200,000.00)	(\$164,751.00)	(\$364,751.00)	\$10,306.83	(\$261,426.69)	(\$1,050,503.21)	\$947,178.90		\$371,283.75
Fund DM - County Road Machinery									
REVENUE									
5000-5999 - Transportation	3,559,500.00	30,000.00	3,589,500.00	8,937.52	.00	636,379.45	2,953,120.55	18	1,228,528.95
REVENUE TOTALS	\$3,559,500.00	\$30,000.00	\$3,589,500.00	\$8,937.52	\$0.00	\$636,379.45	\$2,953,120.55	18%	\$1,228,528.95
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	3,606,506.00	40,280.00	3,646,786.00	490,693.71	684,332.95	973,832.29	1,988,620.76	45	816,862.37
9000-9099 - Retiree Employee Benefit	52,994.00	.00	52,994.00	2,156.21	.00	13,075.49	39,918.51	25	14,984.84
EXPENSE TOTALS	\$3,659,500.00	\$40,280.00	\$3,699,780.00	\$492,849.92	\$684,332.95	\$986,907.78	\$2,028,539.27	45%	\$831,847.21
Fund DM - County Road Machinery Totals									
REVENUE TOTALS	3,559,500.00	30,000.00	3,589,500.00	8,937.52	.00	636,379.45	2,953,120.55	18%	1,228,528.95
EXPENSE TOTALS	3,659,500.00	40,280.00	3,699,780.00	492,849.92	684,332.95	986,907.78	2,028,539.27	45%	831,847.21
Fund DM - County Road Machinery Totals	(\$100,000.00)	(\$10,280.00)	(\$110,280.00)	(\$483,912.40)	(\$684,332.95)	(\$350,528.33)	\$924,581.28		\$396,681.74
Fund GA - Sewer District No. 1 IDA									
REVENUE									
8000-8999 - Home and Community Service	75,275.00	.00	75,275.00	.00	.00	1,982.11	73,292.89	3	1,900.20
REVENUE TOTALS	\$75,275.00	\$0.00	\$75,275.00	\$0.00	\$0.00	\$1,982.11	\$73,292.89	3%	\$1,900.20



Budget by Function Report

Through 04/30/20
 Prior Fiscal Year Activity Included
 Summary Listing

Function Sub Function	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund GA - Sewer District No. 1 IDA									
EXPENSE									
8000-8999 - Home and Community Service	84,300.00	900.00	85,200.00	99.43	.00	18,828.76	66,371.24	22	20,186.44
EXPENSE TOTALS	\$84,300.00	\$900.00	\$85,200.00	\$99.43	\$0.00	\$18,828.76	\$66,371.24	22%	\$20,186.44
Fund GA - Sewer District No. 1 IDA Totals									
REVENUE TOTALS	75,275.00	.00	75,275.00	.00	.00	1,982.11	73,292.89	3%	1,900.20
EXPENSE TOTALS	84,300.00	900.00	85,200.00	99.43	.00	18,828.76	66,371.24	22%	20,186.44
Fund GA - Sewer District No. 1 IDA Totals	(\$9,025.00)	(\$900.00)	(\$9,925.00)	(\$99.43)	\$0.00	(\$16,846.65)	\$6,921.65		(\$18,286.24)
Fund GB - Sewer District II									
REVENUE									
8000-8999 - Home and Community Service	2,427,828.00	134,628.00	2,562,456.00	.00	.00	37,034.21	2,525,421.79	1	1,326,580.05
REVENUE TOTALS	\$2,427,828.00	\$134,628.00	\$2,562,456.00	\$0.00	\$0.00	\$37,034.21	\$2,525,421.79	1%	\$1,326,580.05
EXPENSE									
8000-8999 - Home and Community Service	2,128,356.00	159,628.00	2,287,984.00	125,355.06	61,065.50	489,359.99	1,737,558.51	24	437,948.38
9000-9099 - Retiree Employee Benefit	50,057.00	.00	50,057.00	3,234.40	.00	14,248.68	35,808.32	28	14,348.72
101 - Principal Retirement	230,967.00	.00	230,967.00	25,000.00	.00	40,000.00	190,967.00	17	25,000.00
102 - Interest	18,448.00	.00	18,448.00	.00	.00	6,714.23	11,733.77	36	4,749.83
EXPENSE TOTALS	\$2,427,828.00	\$159,628.00	\$2,587,456.00	\$153,589.46	\$61,065.50	\$550,322.90	\$1,976,067.60	24%	\$482,046.93
Fund GB - Sewer District II Totals									
REVENUE TOTALS	2,427,828.00	134,628.00	2,562,456.00	.00	.00	37,034.21	2,525,421.79	1%	1,326,580.05
EXPENSE TOTALS	2,427,828.00	159,628.00	2,587,456.00	153,589.46	61,065.50	550,322.90	1,976,067.60	24%	482,046.93
Fund GB - Sewer District II Totals	\$0.00	(\$25,000.00)	(\$25,000.00)	(\$153,589.46)	(\$61,065.50)	(\$513,288.69)	\$549,354.19		\$844,533.12
Fund MS - Self Insurance -Health Insurance									
REVENUE									
9000-9099 - Retiree Employee Benefit	9,118,754.00	.00	9,118,754.00	399,856.61	.00	2,491,592.73	6,627,161.27	27	2,880,972.79
REVENUE TOTALS	\$9,118,754.00	\$0.00	\$9,118,754.00	\$399,856.61	\$0.00	\$2,491,592.73	\$6,627,161.27	27%	\$2,880,972.79
EXPENSE									
9000-9099 - Retiree Employee Benefit	9,118,754.00	347.28	9,119,101.28	12,435.88	347.28	1,142,428.88	7,976,325.12	13	2,443,779.66
EXPENSE TOTALS	\$9,118,754.00	\$347.28	\$9,119,101.28	\$12,435.88	\$347.28	\$1,142,428.88	\$7,976,325.12	13%	\$2,443,779.66
Fund MS - Self Insurance -Health Insurance Totals									
REVENUE TOTALS	9,118,754.00	.00	9,118,754.00	399,856.61	.00	2,491,592.73	6,627,161.27	27%	2,880,972.79
EXPENSE TOTALS	9,118,754.00	347.28	9,119,101.28	12,435.88	347.28	1,142,428.88	7,976,325.12	13%	2,443,779.66
Fund MS - Self Insurance -Health Insurance Totals	\$0.00	(\$347.28)	(\$347.28)	\$387,420.73	(\$347.28)	\$1,349,163.85	(\$1,349,163.85)		\$437,193.13
Fund S - Self Insurance									
REVENUE									
1000-1999 - General Government Support	1,272,010.00	.00	1,272,010.00	11,205.89	.00	974,361.58	297,648.42	77	854,463.23
REVENUE TOTALS	\$1,272,010.00	\$0.00	\$1,272,010.00	\$11,205.89	\$0.00	\$974,361.58	\$297,648.42	77%	\$854,463.23



Budget by Function Report

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Function Sub Function	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 5 - Self Insurance									
EXPENSE									
1000-1999 - General Government Support	1,272,010.00	.00	1,272,010.00	2,844.64	.00	304,404.68	967,605.32	24	392,699.91
9000-9099 - Retiree Employee Benefit.	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$1,272,010.00	\$0.00	\$1,272,010.00	\$2,844.64	\$0.00	\$304,404.68	\$967,605.32	24%	\$392,699.91
Fund 5 - Self Insurance Totals									
REVENUE TOTALS	1,272,010.00	.00	1,272,010.00	11,205.89	.00	974,361.58	297,648.42	77%	854,463.23
EXPENSE TOTALS	1,272,010.00	.00	1,272,010.00	2,844.64	.00	304,404.68	967,605.32	24%	392,699.91
Fund 5 - Self Insurance Totals	\$0.00	\$0.00	\$0.00	\$8,361.25	\$0.00	\$669,956.90	(\$669,956.90)		\$461,763.32
Grand Totals									
REVENUE TOTALS	119,114,198.00	2,680,437.00	121,794,635.00	5,398,483.36	.00	50,738,049.12	71,056,585.88	42%	53,731,301.08
EXPENSE TOTALS	122,023,223.00	3,609,570.28	125,632,793.28	7,361,408.82	1,322,803.67	27,557,176.81	96,752,812.80	23%	30,788,579.71
Grand Totals	(\$2,909,025.00)	(\$929,133.28)	(\$3,838,158.28)	(\$1,962,925.46)	(\$1,322,803.67)	\$23,180,872.31	(\$25,696,226.92)		\$22,942,721.37



WASHINGTON COUNTY
CAR POOL
2020 RESTRUCTURING PLAN

Car Pool 2020 Fiscal Year:

Foundation:

THE WASHINGTON COUNTY CAR POOL IS A SPECIAL REVENUE FUND FOR THE RECORDING OF THE PURCHASE, REPAIR AND MAINTENANCE OF THE COUNTY'S CAR POOL/FLEET CARS

POOL CARS - DEPARTMENTS MAY UTILIZE A POOL CAR AND BE CHARGED BACK FOR THE USAGE. PER RESOLUTION NO. 345 DATED 11/21/2008, THE MILEAGE RATE WAS SET AT \$0.45 PER MILE AND

FLEET CARS – CERTAIN DEPARTMENTS ARE ASSIGNED SPECIFIC VEHICLES. THESE VEHICLES ARE CALLED FLEET CARS AND ARE CHARGED EITHER \$0.45 PER MILE OR A MINIMUM RATE OF \$7 PER HALF DAY OR \$9 PER DAY, WHICHEVER IS GREATER

CAR POOL/FLEET CAR EXCEPTIONS - RESOLUTION NO. 259 DATED 09/16/2016 SET A DIFFERENT RATE FOR VEHICLES NOT PURCHASED WITH CAR POOL FUNDS (I.E. DSS) THE MILEAGE RATE FOR THESE VEHICLES WAS SET AT \$0.35 PER MILE. THE MINIMUM HALF DAY AND FULL DAY RATES WAS ALSO WAIVED FOR THESE VEHICLES.

*2019 Ending Fund Balance: \$144,034.

*Current Cash Balance: \$87,564.10

*Significant reduction in 2020 revenues due to closure

*Revenues while appropriate in total are over 12 months

Purchase Orders issued March 2020:

696J Pickup Truck -	\$ 36,981.50
2020 Chevy Sonic 4DR -	\$ 30,693.40
2020 RAM 3500 Crew 1 Ton -	<u>\$ 88,798.32</u>
Total Purchase Orders -	<u>\$156,473.22</u>

An amendment was made in committee during the 2018 budget workshops to move \$360,000 of “seed” money from Car Pool back to General, in the amount of \$360,000. In reviewing the 2016 fiscal year, in which the Sheriff vehicles were moved from General Fund to Car Pool, it appears that there was a large purchase of Sheriff cars and the revenue was adjusted accordingly to cover the purchases, however, no infusion of cash actually was made from the General Fund.

Short Term Recommendations:

1 – Immediate freeze on all Car Pool / Fleet Cars until such time as a further review of the fund is conducted. Possible release in the Fall of 2020 or deferred until the 2021 Budget.

2 – The Washington County Finance Committee/Board of Supervisors adopt a resolution authorizing an interfund transfer or interfund loan, in the amount of the \$360,000. That was removed from the fund in the 2018 budget. With a safe fund balance of around \$500,000. And a 2019 ending fund balance of \$144,034, the fund in theory is short right around the amount transferred out to General Fund.

If the interfund loan option is exercised, additional considerations will have to be made during the 2021 budget workshops as it will “Band-Aid” the problem rather than repair it.

By the numbers:

	<u>2019 Actual</u>	<u>2020 Budget as Amended</u>
General Fund	\$624,989.	\$687,804.
County Road	\$160,893.	\$164,500.
Road Machinery	\$ 15,867.	\$ 25,500.
Sewer Dist. No. 2	<u>\$ 3,038.</u>	<u>\$ 2,000.</u>
Total	\$804,787.	\$879,804.

Outside Agencies:

	<u>2019 Actual</u>
Cornell Cooperative Extension	\$1,037.70
LDC	\$297.90
Soil & Water	<u>\$9,162.45</u>
	\$10,498.05

county funds/departments								
General		County Road		Road Machinery		SD#2		
Car Pool	Fleet	Car Pool	Fleet	Car Pool	Fleet	Car Pool	Fleet	
January	\$6,449.70	\$50,543.14	\$1,054.80	\$18,421.65	\$43.65	\$1,359.90		\$189.00
February	\$5,965.40	\$40,538.93	\$367.20	\$15,343.65	\$504.90	\$1,059.75		\$171.00
March	\$6,170.25	\$44,326.44	\$509.85	\$12,845.25	\$344.35	\$972.00		\$217.80
April	\$7,497.50	\$46,917.37	\$653.85	\$9,202.50	\$805.50	\$1,867.50		\$312.75
May	\$3,496.95	\$50,655.12	\$84.15	\$10,506.60		\$1,053.90		\$294.75
June	\$2,405.96	\$49,883.39		\$10,290.15		\$1,169.10		\$180.00
July	\$2,095.95	\$51,334.15	\$152.10	\$14,162.85	\$77.85	\$1,122.75		\$368.55
August	\$2,722.13	\$53,984.93		\$11,639.70		\$936.90	\$203.94	\$198.00
September	\$2,119.55	\$47,299.63		\$12,251.70		\$1,122.75		\$288.90
October	\$2,980.15	\$53,115.99	\$65.25	\$12,866.85	\$31.05	\$892.35		\$219.60
November	\$3,223.05	\$44,326.03		\$10,931.40	\$344.35	\$1,054.80		\$223.20
December	\$1,691.35	\$45,245.99	\$4,219.65	\$15,323.40		\$1,103.40		\$171.00
Total	\$46,817.94	\$578,171.11	\$7,106.85	\$153,785.70	\$2,151.65	\$13,715.10	\$203.94	\$2,834.55
	\$624,989.05		\$160,892.55		\$15,866.75		\$3,038.49	

	outside agencies						Total		
	Cornell		LDC		Soil & Water		Car Pool	Fleet	Combined
	Car Pool	Fleet	Car Pool	Fleet	Car Pool	Fleet			
January						\$584.10	\$7,548.15	\$71,097.79	\$78,645.94
February			\$18.90			\$346.95	\$6,856.40	\$57,460.28	\$64,316.68
March						\$663.75	\$7,024.45	\$59,025.24	\$66,049.69
April	\$237.15					\$507.60	\$9,194.00	\$58,807.72	\$68,001.72
May	\$100.80		\$44.55			\$565.20	\$3,726.45	\$63,075.57	\$66,802.02
June	\$342.90		\$108.45			\$717.30	\$2,857.31	\$62,239.94	\$65,097.25
July	\$79.65		\$68.85			\$867.15	\$2,474.40	\$67,855.45	\$70,329.85
August			\$16.20			\$897.30	\$2,942.27	\$67,656.83	\$70,599.10
September	\$204.30		\$12.60			\$1,131.30	\$2,336.45	\$62,094.28	\$64,430.73
October	\$51.75		\$28.35			\$1,132.65	\$3,156.55	\$68,227.44	\$71,383.99
November	\$21.15					\$1,170.00	\$3,588.55	\$57,705.43	\$61,293.98
December						\$579.15	\$5,911.00	\$62,422.94	\$68,333.94
Total	\$1,037.70	\$0.00	\$297.90	\$0.00	\$0.00	\$9,162.45	\$57,615.98	\$757,668.91	\$815,284.89
	\$1,037.70		\$297.90			\$9,162.45			

Long Term Recommendations (2021 County Budget & Beyond):

1 – Convert the current departmental budget lines for car pool expenditures to an interfund transfer to the Car Pool Fund

a – All General Fund .4260 lines are converted to .9901 interfund transfer expenditures. In 2020 that would convert 687,804. From car pool expense to interfund transfer expense (reduced by the departments in item d listed below).

b – The \$190,000. For County Road and Road Machinery \$164,500. & \$25,500) will now be part of the General Fund Transfer to the Car Pool Fund, making the total \$877,804. The interfund transfer to the County Road Fund will be reduced by the same \$190,000. For a \$0.00 impact on the General Fund Budget.

c – The Sewer District will make a quarterly payment to the Car Pool Fund in an amount to be determined by the Budget Officer with the base being the 2019 actual expense with a possible inflationary escalator not to exceed 2%. For 2021, the SD#2 charge would be around \$750. Per quarter.

d – Departments that are currently receiving State and/or Federal Aid for their monthly Car Pool and Fleet billings (DSS Public Health, Probation), a review of their actual expenditures for the past 5 years will be done to set a base flat rate charge. This charge will then be billed to them quarterly by the Treasurer’s Office in order that they may incorporate in their respective State and Federal Aid claims. This will result in a car pool expense account within these departments. The department of Social Services actual costs in 2019 were \$149,085. And their 2020 budget is 170,000. This department could be billed \$42,500. (2020 budget level) or \$37,271.25 (based on 2019 actual) on a quarterly basis with 75% being claimed in State Aid and the 25% local share would be a reduction of the interfund transfer amount listed in item a above, resulting in a budget neutral entry.

DSS Example:

Increase A.6010.4260	\$170,000.00	
Decrease A.9000.9901.01		\$ 42,500.
Increase State Aid		<u>\$127,500.</u>
		\$170,000.

This would result in the same level of funding in the Car Pool Fund while keeping the General Fund budget "Budget Neutral".

e – Soil & Water would be billed in much the same manner that the Sewer District is. A flat rate quarterly billing will be set and billed by the Treasurer's Office. This is less staff time on the County side and provide a budget certain number for the WCSWCD.

f – A flat rate daily rate will be established for all other outside agencies like the LDC and Cornell Cooperative Extension. Each day that they required a car pool car, they would be billed a flat amount per day. This rate could be set by the budget officer each year with a recommendation from the DPW Superintendent.

The above restructuring plan eliminates a great deal of staff time in DPW while keeping an appropriate funding level in the Car Pool Fund. It also allows for the Car Pool fund to receive its funding up front in the fiscal year rather than over a 12 month period removing any cash flow barriers to necessary purchases.

The DPW department would still bill departments for any fuel used. This billing is provided in a report generated from the County's Gas Boy system. There would no longer be any tracking of number of miles per department within the budget or accounting system but could still be tracked within the DPW self-contained management software.

Yours in Service,

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

2020 MORTGAGE TAX WARRANT

To the Board of Supervisors of Washington County:

Your Committee on Finance respectfully report from the financial statement relative to Mortgage Tax receipts made by the County Clerk and County Treasurer of Washington County for the period ending March 31, 2020, and filed in the Office of the Board of Supervisors of Washington County, it appears that the amount received ending March 31, 2020 allocable to the various towns and villages, was \$522,785.57, and after payment of all expenses the County's share to be distributed to the several tax districts amounts to \$496,954.02.

That the amounts to be distributed to the several tax districts of the County are as follows:

TOWN OF ARGYLE	\$ 24,032.67
TOWN OF CAMBRIDGE	\$ 12,221.47
TOWN OF DRESDEN	\$ 14,876.24
TOWN OF EASTON	\$ 24,085.90
TOWN OF FORT ANN	\$ 57,594.17
TOWN OF FORT EDWARD	\$ 43,959.73
TOWN OF GRANVILLE	\$ 31,654.40
TOWN OF GREENWICH	\$ 37,252.67
TOWN OF HAMPTON	\$ 7,162.21
TOWN OF HARTFORD	\$ 16,107.38
TOWN OF HEBRON	\$ 13,798.27
TOWN OF JACKSON	\$ 13,029.24
TOWN OF KINGSBURY	\$ 77,315.11
TOWN OF PUTNAM	\$ 13,446.55
TOWN OF SALEM	\$ 16,067.32
TOWN OF WHITE CREEK	\$ 20,308.84
TOWN OF WHITEHALL	\$ 16,934.02
VILLAGE OF ARGYLE	\$ 544.20
VILLAGE OF CAMBRIDGE	\$ 5,828.32
VILLAGE OF FORT ANN	\$ 1,025.48
VILLAGE OF FORT EDWARD	\$ 11,809.27
VILLAGE OF GRANVILLE	\$ 5,614.38

Resolution No. May 15, 2020
By Supervisors

TITLE: Supplemental Mortgage Tax Disbursements

WHEREAS, per Resolution No. 215 entitled: Authorizing the Increase of the County Clerk's Mortgage Tax Administrative Fees dated August 17, 2018 the County Clerk increased the Mortgage Tax Administration fee to reflect the actual cost incurred by the office, and

WHEREAS, the Board of Supervisors elects to reimburse the several tax districts their total amount collected, and

WHEREAS, the budget needs to be amended for this disbursement; now therefore be it

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

Increase Appropriation:

A.1410.440.MT	Misc. – Supp. Mort. Tax	24,986
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Increase Revenue:

A.1410.1255	Clerk Fees	24,986
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;and be it further

RESOLVED, this Board of Supervisors issues the payment of the amounts listed below, and authorize and direct the County Treasurer to make payment of said amounts to the respective districts in accordance with the report.

TOWN OF ARGYLE	\$ 1,221.61
TOWN OF CAMBRIDGE	\$ 692.18
TOWN OF DRESDEN	\$ 749.56
TOWN OF EASTON	\$ 1,224.40
TOWN OF FORT ANN	\$ 2,945.79
TOWN OF FORT EDWARD	\$ 2,166.40
TOWN OF GRANVILLE	\$ 1,485.50
TOWN OF GREENWICH	\$ 1,790.03
TOWN OF HAMPTON	\$ 499.69
TOWN OF HARTFORD	\$ 749.56
TOWN OF HEBRON	\$ 749.56
TOWN OF JACKSON	\$ 749.56
TOWN OF KINGSBURY	\$ 3,873.72
TOWN OF PUTNAM	\$ 749.56
TOWN OF SALEM	\$ 749.56

TOWN OF WHITE CREEK	\$ 1,009.84
TOWN OF WHITEHALL	\$ 770.49
VILLAGE OF ARGYLE	\$ 27.66
VILLAGE OF CAMBRIDGE	\$ 296.81
VILLAGE OF FORT ANN	\$ 52.45
VILLAGE OF FORT EDWARD	\$ 581.98
VILLAGE OF GRANVILLE	\$ 263.47
VILLAGE OF GREENWICH	\$ 233.66
VILLAGE OF HUDSON FALLS	\$ 1,123.34
VILLAGE OF WHITEHALL	\$ 228.92
GRAND TOTAL TO BE APPORTIONED AND DISTRIBUTED	\$ 24,985.30