

FINANCE COMMITTEE MEETING MINUTES
JUNE 10, 2021

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

FINANCE COMMITTEE MEMBERS ABSENT: Skellie

SUPERVISORS: Hall, Henke, Ferguson, Shaw, Haff

Debra Prehoda, Clerk of the Board

Roger Wickes, County Attorney

Al Nolette, County Treasurer

Melissa Fitch, County Administrator

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

1. Call to Order
2. Accept Minutes – May 13, 2021
3. Department Reports/Requests:
 - A. Union Negotiations – Larry Paltrowitz, Esq.
 - B. Treasurer
 1. Monthly Report
 2. Include FSA Funds within the MS Fund
 3. TANF Summer Youth Employment Budget
 - C. County Administrator – Award WIOA Services RFP Pending Approval of WDB
 - D. Budget Amendments
 1. DSS – Emergency Rental Assistance Program (ERAP) - \$120,000
 2. DPW
 - a. Cap. Proj. 128 – Pavement Pres. CR 35 & 36- Construction/CI - \$1,714,384
 - b. CHIPs, PAVE NY & Extreme Winter Recover - \$1,991,374
 - c. MS4 Grant Carryover - \$112,031
 - d. Dr. Johnson & Cemetery Bridge Preservation Grant Carryover - \$87,156
 - e. CR 46 Pavement Preservation Grant Carryover - \$135,569
 - f. Accept Grant to Purchase Brine Maker & Amend Budget - \$132,000
4. Other Business
5. Adjournment

Chairman Campbell called the Finance Committee meeting to order at 10:11 AM via teleconference.

A motion to accept the minutes of the May 13, 2021 meeting was moved by Mr. O'Brien, seconded by Mr. Griffith, and adopted.

UNION NEGOTIATIONS – Larry Paltrowitz, Esq. – A motion to enter an executive session to discuss collective negotiations pursuant to Article 14 of the Civil Service Law (the Taylor Law) was moved by Mr. O'Brien, seconded by Mrs. Fedler, and adopted. A motion to return to regular session was moved by Mr. O'Brien, seconded by Mrs. Fedler, and adopted. No action taken in the executive session.

DEPARTMENT REPORTS/REQUESTS:

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

- Monthly Reports - Sales tax is up almost \$2.M compared to this time last year. He cautioned that the influx of money into the economy right now at some point is going to drop out; the trend that we are on right now is not sustainable. If the sales tax stays flat the rest of the year it would put the County at \$24.4 which is \$3.4M over budget and if we average about a 3% growth which is typical the last five to six years then it puts the County up \$3.8M to \$3.9M. He does not see this as a sustainable growth. The cash position has also improved due to the additional sales tax and the collection of some delinquent taxes.

At year end, he reported that delinquent taxes were \$2.1M different year over year and now that gap is down to about \$575,000 to \$580,000. Revenues are trending about the same as last year; sales tax is up \$2M and DSS claims are down about \$2M because of change in personnel in the department claims are through February and last year at this time were through April. DSS expenditures are down about \$1.2M and almost \$900,000 of that is Medicaid savings because of enhanced FMAP. Next month the American Rescue Plan work group will report back to the Finance Committee and the Treasurer noted that roughly \$2.5M is coming back to the General fund through those funds.

- Include FSA Funds within the MS Fund – The County offers Flexible spending for medical and daycare expenses as part of the health insurance program where employees can set aside money pre-tax to pay for certain medical expenses and day care expenses. When this was setup some twenty years ago, it was setup in an off books escrow account that whoever was managing our health insurance account, Capital Financial/Jaeger and Flynn, had a card that was attached to that account and the employee's deduction just went into it and only a few people participated and the dollar amounts small. More people are now involved in the day care and FSA account and the dollar amount is not insignificant. The Treasurer's concern is it is not on the books anywhere and there is no internal control on his end to monitor and reconcile the account. The administrator for health insurance is the one taking care of the fund. The Treasurer in consultation with the auditors agree that the best thing for the county both for oversight and internal controls is to have the money deposited into a County account, be on the County books and dispersed out to the employees for reimbursement so the County would have oversight and internal control. A motion to amend Self-Insurance-Health Insurance Fund for FSA Accounts in the amount of \$66,033 was moved by Mr. O'Brien, seconded by Mr. Hogan, and adopted.
- TANF Summer Youth Employment Budget – An amount used to be budgeted in the Community Development fund for the summer youth employment program and adjusted once the funds were received. This is a pass-through so the revenue and expense is always the same and there are no County dollars involved. No dollar amount was placed in the 2021 budget and would like to amend the 2021 budget to recognize the award amount for this summer and expense. This is money received through DSS TANF funds and passes through the County to LEAP for the summer youth employment program. A motion to amend Community Development Fund for TANF summer youth employment funding in the amount of \$123,229 was moved by Mr. Griffith, seconded by Mrs. Fedler and Mrs. Clary, and adopted.

COUNTY ADMINISTRATOR – Melissa Fitch, County Administrator, addressed the following item:

- Award WIOA (Workforce Investment Opportunity Act) Services RFP Pending Approval of Workforce Development Board – RFPs were issued for WIOA services for adults and youth with only one response and requesting to award to LEAP. This is pass through money from the federal government, no local dollars. A motion to award proposal for WIOA adult and youth services proposal numbers 2021-21 and 2021-22 to Washington County Economic Opportunity Council d/b/a LEAP in the amount of \$520,537 was moved by Mr. O'Brien, seconded by Mrs. Fedler, and adopted.

BUDGET AMENDMENTS:

- DSS Emergency Rental Assistance Program (ERAP) - \$120,000 – This is 100% federal aid with no local match for rental assistance program. A motion to amend DSS budget for emergency rental assistance program (ERAP) recognizing revenue in the amount of \$120,000 and increase appropriations \$120,000 was moved by Mrs. Fedler, seconded by Mr. Ward, and adopted.
- DPW Budget Amendments:
 - Capital Project 128 – Pavement Preservation CR 35 & 36 – Construction/Construction Inspection - \$1,714,384 – A motion to amend Capital Project No. 128 – Marchiselli Grant Projects – CR35 & CR36 Pavement Preservation PIN 1761.52 for receipt of a supplement Marchiselli agreement for construction and construction inspection in the amount of \$1,714,384, federal Marchiselli Aid \$1,371,507 and \$342,877 transferred from County Road fund, was moved by Mr. O'Brien, seconded by Mrs. Fedler and Mr. Hogan and adopted.
 - CHIPS, PAVE NY & Extreme Winter Recover - \$2,026,779 – A motion to amend 2021 County Road budget to recognize additional CHIPS funding \$919,018, PAVE NY funds \$686,504 and Extreme Winter Recovery funds \$421,257 and increasing appropriations road projects \$1,601,779 and machinery rentals \$425,000 was moved by Mrs. Fedler, seconded by Mr. Ward, and adopted.
 - MS4 Grant Carryover - \$112,031 – A motion to amend 2021 budget to carryover unspent NYS DEC Water Quality Improvement Program(WQIP) grant for a stormwater mapping project in the amount of \$112,031 was moved by Mr. O'Brien, seconded by Mrs. Fedler, and adopted.
 - Dr. Johnson & Cemetery Bridge Preservation Grant Carryover - \$87,156 – A motion to amend 2021 County Road budget to carryover unspent grant funds for Dr. Johnson & Cemetery Roads bridge Preservation project in the amount of \$87,156 was moved by Mrs. Fedler, seconded by Messrs. O'Brien and Ward and Mrs. Clary, and adopted.
 - CR 46 Pavement Preservation Grant Carryover - \$135,569 – A motion to amend 2021 County Road fund budget to carryover unspent AGFTC grant for a pavement preservation project on County Route 46 (Durkeetown) in the amount of \$135,569 was moved by Mr. O'Brien, seconded by Mrs. Fedler, and adopted.
 - Accept Funding from Lake Champlain Basin Program for Purchase of Brine Maker - \$132,000 – A motion to accept funding from Lake Champlain Basin Program for the purchase of a brine maker and authorize the Chairman to sign documents was moved by Mrs. Fedler, seconded by Mr. Hogan, and adopted.

OTHER BUSINESS: None.

The meeting adjourned at 11:56 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**

Budget:		2019	Budget:		2020	Adopted	2021	Adopted
		\$19,850,000.00			\$21,297,724.00	Res 226	\$21,000,000.00	
		\$0.00			-\$297,724.00	Res 300	\$0.00	
		\$0.00			\$34,897.00	Amended	\$0.00	
		\$19,850,000.00			\$21,034,897.00		\$21,000,000.00	Amended
Date	Amount	Date	Amount	Date	Amount	(Under)/Over Prior Year	(Under)/Over Year-to-Date	
2/7/2020	\$1,355,561.38	2/7/2020	\$1,401,193.01	2/5/2021	\$1,216,995.47	(\$184,197.54)	(\$184,197.54)	
2/13/2020	\$300,584.42	2/13/2020	\$334,999.55	2/16/2021	\$330,534.93	(\$4,464.62)	(\$188,662.16)	
	\$1,656,145.80		\$1,736,192.56		\$1,547,530.40			
3/6/2020	\$1,205,673.83	3/6/2020	\$1,198,058.21	3/5/2021	\$1,304,339.32	\$106,281.11	(\$82,381.05)	
3/13/2020	\$231,788.27	3/13/2020	\$224,434.02	3/15/2021	\$226,436.88	\$2,002.86	(\$80,378.19)	
	\$3,093,607.90		\$3,158,684.79		\$3,078,306.60			
4/7/2020	\$1,330,276.83	4/7/2020	\$1,573,783.36	4/7/2021	\$2,358,797.96	\$785,014.60	\$704,636.41	
4/13/2020	\$383,218.07	4/13/2020	\$390,762.99	4/13/2021	\$424,552.63	\$33,789.64	\$738,426.05	
	\$4,807,102.80		\$5,123,231.14		\$5,861,657.19			
5/7/2020	\$1,312,864.17	5/7/2020	\$857,084.88	5/7/2021	\$1,386,250.87	\$529,165.99	\$1,267,592.04	
5/13/2020	\$295,441.92	5/13/2020	\$193,268.52	5/13/2021	\$373,411.76	\$180,143.24	\$1,447,735.28	
	\$6,415,408.89		\$6,173,584.54		\$7,621,319.82			
6/5/2020	\$1,321,107.45	6/5/2020	\$902,120.34	6/7/2021	\$1,535,531.58	\$633,411.24	\$2,081,146.52	
6/15/2020	\$340,620.06	6/15/2020	\$170,263.55	6/14/2021	\$0.00			
6/30/2020	\$897,836.52	6/30/2020	\$1,478,110.90	6/30/2021	\$0.00			
7/1/2020	\$779,119.81	7/1/2020	\$653,254.53	7/1/2021	\$0.00			
	\$9,754,092.73		\$9,377,333.86		\$9,156,851.40			
7/13/2020	\$591,913.78	7/13/2020	\$588,560.36	7/13/2021	\$0.00			
	\$10,346,006.51		\$9,965,894.22		\$9,156,851.40			
8/7/2020	\$1,427,086.45	8/7/2020	\$1,376,115.73	8/6/2021	\$0.00			
8/13/2020	\$296,980.19	8/13/2020	\$281,866.18	8/13/2021	\$0.00			
	\$12,070,073.15		\$11,623,876.13		\$9,156,851.40			
9/8/2020	\$1,437,314.96	9/8/2020	\$1,405,135.10	9/8/2021	\$0.00			
9/14/2020	\$317,295.87	9/14/2020	\$303,736.51	9/13/2021	\$0.00			
	\$13,824,683.98		\$13,332,747.74		\$9,156,851.40			
10/7/2020	\$1,986,881.50	10/7/2020	\$2,563,012.39	10/7/2021	\$0.00			
10/13/2020	\$535,041.77	10/13/2020	\$516,836.71	10/13/2021	\$0.00			
	\$16,346,607.25		\$16,412,596.84		\$9,156,851.40			
11/6/2020	\$1,399,989.26	11/6/2020	\$1,373,991.60	11/5/2021	\$0.00			
11/13/2020	\$255,446.40	11/13/2020	\$295,162.62	11/15/2021	\$0.00			
	\$18,002,042.91		\$18,081,751.06		\$9,156,851.40			
12/7/2020	\$1,158,274.23	12/7/2020	\$1,118,707.60	12/7/2021	\$0.00			
12/14/2020	\$275,642.82	12/14/2020	\$321,309.37	12/13/2021	\$0.00			
12/31/2020	\$948,021.02	12/31/2020	\$1,424,491.76	12/31/2021	\$0.00			
1/4/2021	\$761,953.78	1/4/2021	\$736,096.44	1/3/2021	\$0.00			
	\$21,145,934.76		\$21,682,356.23		\$9,156,851.40			
1/13/2021	\$543,044.83	1/13/2021	\$637,936.12	1/13/2021	\$0.00			
	\$21,688,979.59		\$22,320,292.35		\$9,156,851.40			
	\$21,688,979.59		\$22,320,292.35		\$9,156,851.40	Actual		
	\$20,305,667.59		\$20,824,015.55		\$0.00	Net to County After Sharing		
	\$21,884,655.59		\$22,613,682.35		\$0.00	without AIM sweep		
	\$1,838,979.59		\$1,022,568.35		\$0.00	Variance to Adopted		
	\$1,838,979.59		\$1,285,395.35		\$0.00	Variance to Amended		
	\$2,034,655.59		\$1,578,785.35		\$0.00	Variance without AIM		

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

May 2020 \$97,714.00 in Village AIM Payments Withheld

December 7, 2020 deposit is net of AIM withholdings of \$195,676.

March 5, 2021 \$126,990.00 intercepted for Distressed Hospitals

WASHINGTON COUNTY
 GLENS FALLS NATIONAL BANK & TRUST CO.
 FOR THE PERIOD ENDED: 06/07/2021

NAME OF ACCOUNT	ACCOUNT NUMBER	BALANCE
Mortgage Tax		\$186,816.20
Capital Construction		\$289,096.55
Sewer District No. 2 Oper & Maint		\$563,086.40
Trust & Agency-Trustee		\$0.63
Court & Trust		\$0.00
Solid Waste Management		\$0.00
BOS		\$151.94
Treasurer Petty Cash		\$55,062.00
Health/Dental Insurance Account		\$605,645.00
Internet Payment Account		\$105,531.60
County Clerk DMV		\$311,709.16
Sheriff Inmate Com		\$65,964.78
Sheriff Inmate Trust Fund		\$25,777.18
Sheriff General		\$5,950.65
DA Prosecution Acct		\$4,443.99
County Road Machinery		\$603,317.41
Compensation & Disability		\$26,529.45
General Fund		\$1,226,714.12
Workers Compensation		\$124,217.25
Employee Flex Spending		\$73,046.89
Trust & Agency SSA-Beneficiaries		\$87,029.62
Crime Proceeds-DA		\$62,480.53
Payroll		\$466,957.98
General Fund-DSS		\$1,444,170.93
Crime Proceeds-Sheriff		\$86,263.41
Sewer District No. 1 Warren/Wash IDA		\$63,414.73
Trust & Agency		\$402,598.32
DSS-Cash Receipts		\$261,554.67
Car Pool		\$706,839.66
Community Development		\$0.00
County Road		\$316,751.21
Treasurer Petty Cash-Procurement		\$0.00
County Clerk General		\$701,265.61
County Clerk Current Exp		\$0.00
Sheriff		\$568.06
DSS-Incidental		\$4,359.42
Probation		\$10,338.52
Sheriff Civil Fund		\$74,230.63
CDBG Grant Awards		\$0.00
LCLGRP Passthrough		\$39,770.54
Bail Passthrough		\$20,665.65
DSS Food Pantry		\$5,516.11
ADRC		\$3,257.31

COURT & TRUST ACCOUNTS

Action #672	\$0.00
Action #673	\$0.00
Action #676	\$1,001.39
Action #678	\$250.04
Trustee: Roblee-Barker	\$199.00
Trustee: Blanchfield	\$1,000.12
Trustee: Tierney	\$300.04
Trustee: Gilchrist	\$300.04
Trustee: Grady	\$297.04
Trustee: Russell	\$500.06

CERTIFICATES OF DEPOSIT

Total		\$9,034,941.84		
Irrevocable Stand-By LOC (FHL Bank of NY)		\$0.00		
Securities Pledged (Book)		\$10,432,331.32		
FDIC Insurance		\$250,000.00		
		\$10,682,331.32		
Difference (-Securities in Excess of Deposits)		(\$1,647,389.48)		
*Market Value				
GFN - Insured Cash Sweep:		\$49,441,000.26	0.2000%	9/21/2020
General	\$29,513,866.31			
Sewer District	\$1,000,628.65			
Workers Comp Reserve	\$1,500,174.41			
Self Insurance-Health Insurance	\$4,756,391.79			
Capital Construction	\$12,669,939.09			
NYCLASS		\$0.69	0.0951%	11/10/2020
Capital Construction	\$0.51			
County Road Machinery	\$0.18			
Sewer District #2	\$0.00			
Workers Comp Reserve	\$0.00			
Self Insurance-Health Insurance	\$0.00			

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Total Cash on Hand **\$58,475,942.78**



Budget by Function Report

Through 05/31/21
 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	3,655,326.00	623,753.00	4,279,079.00	216,217.62	.00	871,490.60	3,407,588.40	20	948,201.44
2000-2999 - Education	3,415,576.00	.00	3,415,576.00	175,092.74	.00	709,209.03	2,706,366.97	21	809,213.67
3000-3999 - Public Safety	2,007,922.00	44,826.00	2,052,748.00	136,395.87	.00	587,576.89	1,465,171.11	29	314,650.14
4000-4999 - Health	3,935,105.00	307,309.00	4,242,414.00	50,431.97	.00	512,208.49	3,730,205.51	12	139,582.60
6000-6999 - Economic Assistance and Opportunity	15,323,288.00	397,156.00	15,720,444.00	1,320,984.56	.00	1,585,701.35	14,134,742.65	10	3,806,667.91
7000-7999 - Culture and Recreation	684,079.00	46,504.00	730,583.00	79,011.33	.00	138,220.45	592,362.55	19	88,514.33
8000-8999 - Home and Community Service	.00	250,000.00	250,000.00	.00	.00	.00	250,000.00	0	70,492.88
9999 - Pooled/Unallocable	57,885,520.00	.00	57,885,520.00	2,010,022.93	.00	43,826,466.78	14,059,053.22	76	42,088,158.09
REVENUE TOTALS	\$86,906,816.00	\$1,669,548.00	\$88,576,364.00	\$3,988,157.02	\$0.00	\$48,230,873.59	\$40,345,490.41	54%	\$48,265,481.06
EXPENSE									
1000-1999 - General Government Support	15,941,593.00	577,569.77	16,519,162.77	999,035.64	56,434.60	5,782,506.50	10,680,221.67	35	5,878,606.84
2000-2999 - Education	5,699,799.00	16,481.38	5,716,280.38	231,656.87	8.38	1,974,456.95	3,741,815.05	35	2,021,403.54
3000-3999 - Public Safety	15,884,306.00	46,115.16	15,930,421.16	1,066,765.23	9,460.38	5,065,336.91	10,855,623.87	32	5,315,704.73
4000-4999 - Health	5,078,363.00	242,166.00	5,320,529.00	138,242.64	5,985.22	1,767,826.25	3,546,717.53	33	1,806,002.13
6000-6999 - Economic Assistance and Opportunity	31,765,092.00	492,156.00	32,257,248.00	2,096,664.53	33,628.52	9,861,085.79	22,362,533.69	31	11,101,238.44
7000-7999 - Culture and Recreation	1,251,652.00	46,504.00	1,298,156.00	61,678.72	5,567.13	289,398.50	1,003,190.37	23	294,154.78
8000-8999 - Home and Community Service	1,038,679.00	265,000.00	1,303,679.00	21,994.61	40,000.00	512,339.09	751,339.91	42	515,481.88
9000-9099 - Retiree Employee Benefit	1,109,878.00	.00	1,109,878.00	150,650.50	.00	483,592.11	626,285.89	44	456,070.93
9700-9799 - Debt Service	97,475.00	.00	97,475.00	.00	.00	(44,089.10)	141,564.10	-45	53,884.60
101 - Principal Retirement	183,333.00	.00	183,333.00	.00	.00	.00	183,333.00	0	.00
102 - Interest	11,318.00	.00	11,318.00	.00	.00	63,133.89	(51,815.89)	558	7,492.18
9900-9998 - Interfund Transfer	9,807,328.00	.00	9,807,328.00	1,000,000.00	.00	1,600,000.00	8,207,328.00	16	2,020,502.10
9999 - Pooled/Unallocable	38,000.00	.00	38,000.00	2,049.50	.00	4,099.00	33,901.00	11	5,607.39
EXPENSE TOTALS	\$87,906,816.00	\$1,685,992.31	\$89,592,808.31	\$5,768,738.24	\$151,084.23	\$27,359,685.89	\$62,082,038.19	31%	\$29,476,149.54
Fund A - General Fund Totals									
REVENUE TOTALS	86,906,816.00	1,669,548.00	88,576,364.00	3,988,157.02	.00	48,230,873.59	40,345,490.41	54%	48,265,481.06
EXPENSE TOTALS	87,906,816.00	1,685,992.31	89,592,808.31	5,768,738.24	151,084.23	27,359,685.89	62,082,038.19	31%	29,476,149.54
Fund A - General Fund Totals	(\$1,000,000.00)	(\$16,444.31)	(\$1,016,444.31)	(\$1,780,581.22)	(\$151,084.23)	\$20,871,187.70	(\$21,736,547.78)		\$18,789,331.52
Fund CM - Car Pool									
REVENUE									
5000-5999 - Transportation	815,000.00	.00	815,000.00	9,759.91	.00	223,502.96	591,497.04	27	276,037.55
REVENUE TOTALS	\$815,000.00	\$0.00	\$815,000.00	\$9,759.91	\$0.00	\$223,502.96	\$591,497.04	27%	\$276,037.55
EXPENSE									
5000-5999 - Transportation	880,596.00	90,878.72	971,474.72	14,693.34	194,124.46	163,943.50	613,406.76	37	172,175.55
9000-9099 - Retiree Employee Benefit	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$880,596.00	\$90,878.72	\$971,474.72	\$14,693.34	\$194,124.46	\$163,943.50	\$613,406.76	37%	\$172,175.55
Fund CM - Car Pool Totals									



Budget by Function Report

Through 05/31/21
 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
REVENUE TOTALS	815,000.00	.00	815,000.00	9,759.91	.00	223,502.96	591,497.04	27%	276,037.55
EXPENSE TOTALS	880,596.00	90,878.72	971,474.72	14,693.34	194,124.46	163,943.50	613,406.76	37%	172,175.55
Fund CM - Car Pool Totals	(\$65,596.00)	(\$90,878.72)	(\$156,474.72)	(\$4,933.43)	(\$194,124.46)	\$59,559.46	(\$21,909.72)		\$103,862.00
Fund D - County Road									
REVENUE									
5000-5999 - Transportation	12,321,263.00	103,000.00	12,424,263.00	1,012,483.33	.00	1,779,294.72	10,644,968.28	14	1,608,478.69
9700-9799 - Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$12,321,263.00	\$103,000.00	\$12,424,263.00	\$1,012,483.33	\$0.00	\$1,779,294.72	\$10,644,968.28	14%	\$1,608,478.69
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	11,908,450.00	110,063.95	12,018,513.95	423,025.14	132,170.70	3,073,170.80	8,813,172.45	27	2,355,048.21
9000-9099 - Retiree Employee Benefit	275,313.00	.00	275,313.00	38,806.75	.00	139,919.85	135,393.15	51	115,302.70
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	137,500.00	.00	137,500.00	.00	.00	32,023.72	105,476.28	23	32,592.06
9900-9998 - Interfund Transfer	.00	166,705.00	166,705.00	.00	.00	.00	166,705.00	0	.00
EXPENSE TOTALS	\$12,321,263.00	\$276,768.95	\$12,598,031.95	\$461,831.89	\$132,170.70	\$3,245,114.37	\$9,220,746.88	27%	\$2,502,942.97
Fund D - County Road Totals									
REVENUE TOTALS	12,321,263.00	103,000.00	12,424,263.00	1,012,483.33	.00	1,779,294.72	10,644,968.28	14%	1,608,478.69
EXPENSE TOTALS	12,321,263.00	276,768.95	12,598,031.95	461,831.89	132,170.70	3,245,114.37	9,220,746.88	27%	2,502,942.97
Fund D - County Road Totals	\$0.00	(\$173,768.95)	(\$173,768.95)	\$550,651.44	(\$132,170.70)	(\$1,465,819.65)	\$1,424,221.40		(\$894,464.28)
Fund DM - County Road Machinery									
REVENUE									
5000-5999 - Transportation	3,546,132.00	.00	3,546,132.00	155,141.09	.00	1,110,331.36	2,435,800.64	31	922,529.16
REVENUE TOTALS	\$3,546,132.00	\$0.00	\$3,546,132.00	\$155,141.09	\$0.00	\$1,110,331.36	\$2,435,800.64	31%	\$922,529.16
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	3,519,190.00	957,934.00	4,477,124.00	149,652.94	1,106,448.73	734,494.11	2,636,181.16	41	1,062,322.94
9000-9099 - Retiree Employee Benefit	26,942.00	.00	26,942.00	3,646.08	.00	14,236.20	12,705.80	53	13,755.02
EXPENSE TOTALS	\$3,546,132.00	\$957,934.00	\$4,504,066.00	\$153,299.02	\$1,106,448.73	\$748,730.31	\$2,648,886.96	41%	\$1,076,077.96
Fund DM - County Road Machinery Totals									
REVENUE TOTALS	3,546,132.00	.00	3,546,132.00	155,141.09	.00	1,110,331.36	2,435,800.64	31%	922,529.16
EXPENSE TOTALS	3,546,132.00	957,934.00	4,504,066.00	153,299.02	1,106,448.73	748,730.31	2,648,886.96	41%	1,076,077.96
Fund DM - County Road Machinery Totals	\$0.00	(\$957,934.00)	(\$957,934.00)	\$1,842.07	(\$1,106,448.73)	\$361,601.05	(\$213,086.32)		(\$153,548.80)
Fund GA - Sewer District No. 1 IDA									
REVENUE									
8000-8999 - Home and Community Service	120,000.00	.00	120,000.00	3.00	.00	6,881.38	113,118.62	6	2,008.53
REVENUE TOTALS	\$120,000.00	\$0.00	\$120,000.00	\$3.00	\$0.00	\$6,881.38	\$113,118.62	6%	\$2,008.53



Budget by Function Report

Through 05/31/21
 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	120,000.00	.00	120,000.00	11,956.59	.00	28,552.16	91,447.84	24	60,856.75
EXPENSE TOTALS	\$120,000.00	\$0.00	\$120,000.00	\$11,956.59	\$0.00	\$28,552.16	\$91,447.84	24%	\$60,856.75
Fund GA - Sewer District No. 1 IDA Totals									
REVENUE TOTALS	120,000.00	.00	120,000.00	3.00	.00	6,881.38	113,118.62	6%	2,008.53
EXPENSE TOTALS	120,000.00	.00	120,000.00	11,956.59	.00	28,552.16	91,447.84	24%	60,856.75
Fund GA - Sewer District No. 1 IDA Totals	\$0.00	\$0.00	\$0.00	(\$11,953.59)	\$0.00	(\$21,670.78)	\$21,670.78		(\$58,848.22)
Fund GB - Sewer District II									
REVENUE									
8000-8999 - Home and Community Service	2,540,256.00	128,393.00	2,668,649.00	3,719.02	.00	410,888.66	2,257,760.34	15	1,978.42
REVENUE TOTALS	\$2,540,256.00	\$128,393.00	\$2,668,649.00	\$3,719.02	\$0.00	\$410,888.66	\$2,257,760.34	15%	\$1,978.42
EXPENSE									
8000-8999 - Home and Community Service	2,442,274.00	184,393.00	2,626,667.00	172,792.05	129,028.20	616,024.46	1,881,614.34	28	602,105.95
9000-9099 - Retiree Employee Benefit	41,721.00	.00	41,721.00	6,496.72	.00	28,586.80	13,134.20	69	15,154.72
101 - Principal Retirement	206,270.00	.00	206,270.00	107,500.00	.00	137,500.00	68,770.00	67	40,000.00
102 - Interest	24,602.00	.00	24,602.00	.00	.00	6,159.53	18,442.47	25	6,714.23
EXPENSE TOTALS	\$2,714,867.00	\$184,393.00	\$2,899,260.00	\$286,788.77	\$129,028.20	\$788,270.79	\$1,981,961.01	32%	\$663,974.90
Fund GB - Sewer District II Totals									
REVENUE TOTALS	2,540,256.00	128,393.00	2,668,649.00	3,719.02	.00	410,888.66	2,257,760.34	15%	1,978.42
EXPENSE TOTALS	2,714,867.00	184,393.00	2,899,260.00	286,788.77	129,028.20	788,270.79	1,981,961.01	32%	663,974.90
Fund GB - Sewer District II Totals	(\$174,611.00)	(\$56,000.00)	(\$230,611.00)	(\$283,069.75)	(\$129,028.20)	(\$377,382.13)	\$275,799.33		(\$661,996.48)
Fund MS - Self Insurance -Health Insurance									
REVENUE									
9000-9099 - Retiree Employee Benefit	6,217,367.00	.00	6,217,367.00	796,554.06	.00	3,376,772.04	2,840,594.96	54	2,803,434.72
REVENUE TOTALS	\$6,217,367.00	\$0.00	\$6,217,367.00	\$796,554.06	\$0.00	\$3,376,772.04	\$2,840,594.96	54%	\$2,803,434.72
EXPENSE									
9000-9099 - Retiree Employee Benefit	6,222,367.00	.00	6,222,367.00	570,208.19	.00	2,541,818.40	3,680,548.60	41	2,500,945.51
EXPENSE TOTALS	\$6,222,367.00	\$0.00	\$6,222,367.00	\$570,208.19	\$0.00	\$2,541,818.40	\$3,680,548.60	41%	\$2,500,945.51
Fund MS - Self Insurance -Health Insurance Totals									
REVENUE TOTALS	6,217,367.00	.00	6,217,367.00	796,554.06	.00	3,376,772.04	2,840,594.96	54%	2,803,434.72
EXPENSE TOTALS	6,222,367.00	.00	6,222,367.00	570,208.19	.00	2,541,818.40	3,680,548.60	41%	2,500,945.51
Fund MS - Self Insurance -Health Insurance Totals	(\$5,000.00)	\$0.00	(\$5,000.00)	\$226,345.87	\$0.00	\$834,953.64	(\$839,953.64)		\$302,489.21
Fund S - Self Insurance									
REVENUE									
1000-1999 - General Government Support	1,224,491.00	.00	1,224,491.00	2,510.35	.00	914,927.99	309,563.01	75	982,107.41
REVENUE TOTALS	\$1,224,491.00	\$0.00	\$1,224,491.00	\$2,510.35	\$0.00	\$914,927.99	\$309,563.01	75%	\$982,107.41



Budget by Function Report

Through 05/31/21
 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 S - Self Insurance									
EXPENSE									
1000-1999 - General Government Support	1,450,612.00	.00	1,450,612.00	90,427.65	.00	459,526.56	991,085.44	32	446,546.30
9000-9099 - Retiree Employee Benefit	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$1,450,612.00	\$0.00	\$1,450,612.00	\$90,427.65	\$0.00	\$459,526.56	\$991,085.44	32%	\$446,546.30
Fund S - Self Insurance Totals									
REVENUE TOTALS	1,224,491.00	.00	1,224,491.00	2,510.35	.00	914,927.99	309,563.01	75%	982,107.41
EXPENSE TOTALS	1,450,612.00	.00	1,450,612.00	90,427.65	.00	459,526.56	991,085.44	32%	446,546.30
Fund S - Self Insurance Totals	(\$226,121.00)	\$0.00	(\$226,121.00)	(\$87,917.30)	\$0.00	\$455,401.43	(\$681,522.43)		\$535,561.11
Grand Totals									
REVENUE TOTALS	113,691,325.00	1,900,941.00	115,592,266.00	5,968,327.78	.00	56,053,472.70	59,538,793.30	48%	54,862,055.54
EXPENSE TOTALS	115,162,653.00	3,195,966.98	118,358,619.98	7,357,943.69	1,712,856.32	35,335,641.98	81,310,121.68	31%	36,899,669.48
Grand Totals	(\$1,471,328.00)	(\$1,295,025.98)	(\$2,766,353.98)	(\$1,389,615.91)	(\$1,712,856.32)	\$20,717,830.72	(\$21,771,328.38)		\$17,962,386.06

Resolution No. **A** June 18, 2021

By Supervisors

TITLE: To Amend Self Insurance-Health Insurance Fund for FSA Accounts

WHEREAS, the current Flexible Spending and Dependent Day Care employee accounts were established as “of the book” escrow accounts, and

WHEREAS, it is the request of the County Treasurer that these accounts be added to the Washington County budget as a means of administrating, managing and controlling these accounts; now therefore be it

RESOLVED, the County Treasurer be hereby authorized to amend the 2021 Adopted Budget for the Self Insurance-Health Insurance Fund as follows:

Increase Appropriation:

MS.9060.810	Flexible Spending	64,993
MS.9060.811	Dependent Day Care	<u>1,040</u>
		66,033

Increase Revenue:

MS.9060.2222.23	Flexible Spending	64,993
MS.9060.2222.24	Dependent Day Care	<u>1,040</u>
		66,033

BUDGET IMPACT STATEMENT: None. Accounts for 100% Employee Funded programs. These accounts will continue to be part of the County’s adopted budget commencing with the 2022 budget.

Resolution No. **B** June 18, 2021

By Supervisors

TITLE: Amend Community Development Fund for TANF Summer Youth Employment Funding

WHEREAS, Washington County EOC, d/b/a LEAP administers the TANF summer youth employment program, and

WHEREAS, funds for this program were not included in the 2021 budget so a budget amendment in the amount of \$123,229 is needed for the pass through of these funds to LEAP; now therefore be it

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

COMMUNITY DEVELOPMENT FUND

Increase Appropriation:

CD.6420.4625.01	Grants Other	123,229
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Increase Revenue:

CD.6420.4910	Community Development Act	123,229
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BUDGET IMPACT STATEMENT: Recognize TANF summer youth funding in the 2021 budget.

Resolution No. **C** June 18, 2021

By Supervisors

TITLE: Awarding Proposal for WIOA Adult and Youth Services Proposal Numbers 2021-21 and 2021-22 Beginning July 2021 and Ending June 2024

WHEREAS, the Purchasing Department issued two requests for proposals for WIOA Services for Adults (2021-21) and Youths (2021-22) for workforce services pursuant to the multi county agreement for workforce investment services in Washington County, and

WHEREAS, responses to both proposals were received as follows:

RFP 2021-21

Washington County	7/01/2021-6/30/2022	\$378,857
Economic Opportunity	7/01/2022-6/30/2023	\$302,672
Council d/b/a/ LEAP	7/01/2023-6/30/2024	\$311,753

RFP 2021-22

Washington County	7/01/2021-6/30/2022	\$141,680
Economic Opportunity	7/01/2022-6/30/2023	\$145,930
Council d/b/a/ LEAP	7/01/2023-6/30/2024	\$150,308

, and

WHEREAS, a budget amendment is required to account for this contract; now therefore be it RESOLVED, that Proposals 2021-21 Adult WIOA Services and 2021-22 Youth WIOA Services are hereby awarded to Washington County Economic Opportunity Council d/b/a/ LEAP in the amounts herein specified pending approval of the Workforce Development Board; and be it further

RESOLVED, that the County Treasurer be hereby authorized to amend the 2021 budget as follows:

Increase Revenue:

CD.6292.4790	Federal Aid-WIOA	520,537
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Increase Appropriation:

CD.6292.4068	Contracted Services	520,537
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; and be it further

RESOLVED, that the Chairman of the Board of Supervisors is hereby authorized to execute those agreements necessary to effectuate this resolution in a form approved by the County Attorney.

BUDGET IMPACT STATEMENT: No local costs. Pass through money from the Federal Government.

Resolution No. **D** June 18, 2021

By Supervisors

TITLE: Amend DSS Budget for Emergency Rental Assistance Program (ERAP)

WHEREAS, the Emergency Rental Assistance Program assists households behind on their rent that have experienced hardship due to COVID-19 and are at risk of homelessness or housing instability, and

WHEREAS, Washington County is eligible to receive \$120,000 in federal funding to provide outreach and application assistance, and

WHEREAS, seventeen laptops will be purchased to aid in the application process and the remaining funds will be placed in the office supply account, and

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

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

Increase Appropriation:

A.6010.4030.01	Office Supplies	107,613
A.6010.2020	Computer Equip. – DSS	<u>12,387</u>
		120,000

Increase Revenue:

(No. to be assigned by Treas.)	ERAP	120,000
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BUDGET IMPACT STATEMENT: 100% federal aid with no local match for rental assistance program.

Resolution No. E June 18, 2021

By Supervisors

TITLE: To Amend Capital Project No. 128 – Marchiselli Grant Projects – CR35 & CR36 Pavement Preservation PIN 1761.52

WHEREAS, the Superintendent of Public works is in receipt of a supplemental Marchiselli agreement for the CR35 & CR36 Pavement Preservation Program, and

WHEREAS, the project budget has to be amended to reflect the Construction and Construction Inspection phases; now therefore be it

RESOLVED, the County Treasurer be hereby authorized to amend Capital Project No. 128 – Marchiselli Grant Projects as follows:

Capital Project No. 128:

Increase Appropriation:

H128.5000.5112.2625.2003C	Construction	1,642,556
H128.5000.5112.2625.2003CI	Construction Inspection	<u>71,828</u>
		1,714,384

Increase Revenue:

H128.5000.5112.5031	Interfund Revenues	342,877
H128.5000.5112.4597	Federal Marchiselli Aid	<u>1,371,507</u>
		1,714,384

County Road Fund:

Increase Appropriation:

D.5000.9000.9950.01	Transfers to Capital Projects	342,877
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Increase Appropriated Fund Balance:

D.599	Appropriated Fund Balance	342,877
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; and be it further

RESOLVED, the Chairman of the Washington County Board of Supervisors be authorized to execute any contracts or agreements necessary in connection to this project.

BUDGET IMPACT STATEMENT: Recognizes Marchiselli Supplemental Agreement No. 1. There are currently no State funds pledged against this project. If approved, the State share of the project will be 15%, which will reduce the Local share accordingly.

Resolution No. **F** June 18, 2021

By Supervisors

TITLE: To Amend County Road 2021 Budget for CHIPS, PAVE NY and EWR Funds

WHEREAS, the 2021 Washington County adopted budget reflected flat CHIPS funding, in the amount of \$1,940,357, and

WHEREAS, the 2021-22 NYS Budget included additional CHIPS funding along with increase funding for both the PAVE NY and EWR programs, and

WHEREAS, the Finance Committee has recommended the recognition of these additional funds and an increase to the 2021 paving budget accordingly; now therefore be it

RESOLVED, the County Treasurer be hereby authorized to amend the 2021 County Road budget as follows:

Increase Appropriation:

D.5000.5112.202	Road Projects	1,601,779
D.5000.5112.2211	Machinery Rentals	<u>425,000</u>
		2,026,779

Increase Revenue:

D.5000.5112.3501	Consolidated Highway Aid	2,026,779
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BUDGET IMPACT STATEMENT: Recognizes additional CHIPS funds, in the amount of \$919,018 (\$407,998 increased state aid & \$511,020 Rollover); PAVE NY funds, in the amount of \$686,504 (\$664,359 2021-22 state aid & \$22,145 Rollover); and EWR funds, in the amount of \$421,257 (\$407,997 2021-22 state aid & \$13,260 Rollover).

Resolution No. **G** June 18, 2021

By Supervisors

TITLE: Amend County Road Fund Budget for Unspent Water Quality Improvement Program Grant - MS 4

WHEREAS, Washington County was awarded a NYS DEC Water Quality Improvement Program (WQIP) grant for a stormwater mapping project, and

WHEREAS, the Superintendent of Public Works has requested a budget amendment to carry over unspent funds of \$112,031; now therefore be it

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

Increase Appropriation:

D.5000.3310.4625.1903	Grants WQIP – MS 4	112,031
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Increase Revenue:

D.5000.3310.3589 State Aid – Other Transportation 112,031

BUDGET IMPACT STATEMENT: Carries forward unspent WQIP grant into the 2021 budget.

Resolution No. **H** June 18, 2021

By Supervisors

TITLE: Amend County Road Fund Budget for Unspent Grant Funds for Dr. Johnson & Cemetery Roads Bridge Preservation Project

WHEREAS, Washington County was awarded an AGFTC grant for bridge preservation projects on Dr. Johnson Road in the Town of Jackson and Cemetery Road in the Town of Salem, and

WHEREAS, the Superintendent of Public Works has requested to carry over unspent funds of \$87,156; now therefore be it

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

Increase Appropriation:

D.5000.5120.4625.1901 Grants – Dr. Johnson & Cemetery Rds. 87,156

Increase Revenue:

D.5000.5120.4589 Federal Aid for Other Transportation 69,725

Increase Appropriated Fund Balance:

D.599 Appropriated Fund Balance 17,431

BUDGET IMPACT STATEMENT: Carries forward unspent bridge preservation grant into the 2021 budget.

Resolution No. **I** June 18, 2021

By Supervisors

TITLE: Amend County Road Fund Budget for Unspent Grant Funds for County Route 46 Pavement Preservation Project

WHEREAS, Washington County was awarded an AGFTC grant for a pavement preservation project on County Route 46 (Durkeetown), and

WHEREAS, the Superintendent of Public Works has requested to carry over unspent funds of \$135,569; now therefore be it

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

Increase Appropriation:

D.5000.5112.4625.1902 Grants CR 46 Durkeetown 135,569

Increase Revenue:

D.5000.5112.4589 Federal Aid for Other Transportation 108,455

Increase Appropriated Fund Balance:

D.599	Appropriated Fund Balance	27,114
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BUDGET IMPACT STATEMENT: Carries forward unspent pavement preservation grant into the 2021 budget.

Resolution No. J June 18, 2021

By Supervisors

TITLE: Accept Funding from Lake Champlain Basin Program for Purchase of Brine Maker

WHEREAS, the Department of Public Works was notified that it has received a grant for the purchase of a brine maker from the Lake Champlain Basin Program, and

WHEREAS, the County has invested in using brine to treat its roads in the winter as an alternative to use of road salt, and

WHEREAS, purchase of a brine maker will allow the County to produce its own brine and remove the need to purchase from outside sources; now therefore be it

RESOLVED, that Washington County hereby accepts the funding from the Lake Champlain Basin Program for purchase of a brine maker; and be it further

RESOLVED, that the Chairman of the Board of Supervisors is hereby authorized to execute those documents necessary for the grant in a form approved by the County Attorney.

BUDGET IMPACT STATEMENT: Anticipated funding of \$132,000. Budget amendment will be needed when funds are received.