

FINANCE COMMITTEE MEETING MINUTES
SEPTEMBER 10, 2020

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

FINANCE COMMITTEE MEMBERS ABSENT: Hogan

SUPERVISORS: Hall, Henke, Ferguson, Shaw

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 – August 13, 2020
3. Department Reports/Requests:
 - A. Real Property
 - 1) Approve Sale of Land – 43 Derby St. - \$4,000
 - 2) RPTL 1138 – Write Off Taxes
 - B. Treasurer
 - 1) Monthly Reports
 - 2) Accept Payment of Returned Village & School Taxes
 - 3) Authorize Interfund Loan to Cap. Proj. No. 128
 - C. County Administrator
 - 1) Budget Amendments
 - a. Sewer District – Phones & Diesel Fuel Cost
 - b. Capital Project 125 – Burgoyne Ave. Engineering - \$11,850
 - c. CR 10 Marchiselli - \$120,000
 - d. Public Safety – EMPG - \$28,272
4. Other Business
 - A. 2020 Budget Update
 - B. Establish Pay Rates for Special Patrol Officers
 - C. Waive Permit Fees – Aug. 24th Storm in Whitehall
 - D. Discuss Hiring Additional Code Enforcement Officers
5. Adjournment

Chairman Campbell called the Finance Committee to order at 10:00 AM.

A motion to accept the minutes of the August 13, 2020 Finance Committee meeting was moved by Mr. Rozell, seconded by Mr. Griffith and adopted.

DEPARTMENT REPORTS/REQUESTS:

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

- Approve Sale of Land – 43 Derby St. - \$4,000 – GA Bove Fuel has expressed an interest in County property at 43 Derby Street in Hudson Falls adjacent and across the road from property they own and have offered \$4,000. A motion to approve sale of land, parcel 154.17-1-4 in the Village of Hudson Falls, Town of Kingsbury, to GA Bove Fuels in the amount of \$4,000 was moved by Mr. Hicks, seconded by Messrs. O'Brien and Ward and adopted.
- RPTL 1138 – Write Off Taxes – This is a mobile home in a mobile home park in Salem and the prior owners had exemptions. The assessor has deleted this property from the assessment roll but there are taxes owed. A motion to authorize the cancellation and exemption of a certain parcel, 216.1-2-18.-8810, located in the Town of Salem from taxation pursuant to RPTL Article 11 section 1138, \$1,797.46 in chargebacks, was moved by Mr. O'Brien, seconded by Mr. Ward and adopted.

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

- Monthly Reports – Sales taxes received through September 8, 2020 total \$11,623,876.13; down \$478,000 compared to last year at this time. If this trend continues, will finish the year in the \$20.9M to \$21M range. This might put the County about \$300,000 under budget; 3.5%. The handout includes balance sheets for the various funds comparing August 31, 2020 to August 31, 2019. Either at the end of this year or beginning of next, he plans to meet with the Budget Officer and County Administrator to discuss County Road Machinery; the next struggle in the special revenue funds. The Health Insurance fund is strong based on the claims staying steady. Cash is only down \$100,000 from this time last year even with the state holdbacks.
- Due to the Governor's Executive Order, the County is unable to get the documents in front of the Judge so there will be no County Auction on October 3rd. He will file the necessary paperwork to go to auction when court opens but it is unknown when that will be; postponed at this time. If the Executive Order precludes him from sending out his notices this year as of October it will also cancel the 2021 auction. The entities that return unpaid taxes are still being made whole; village, school, etc. The 2020 budget included \$250,000 in revenue from the tax sale that now will not be received; zero. Considerable lag in mortgage tax receipts because real estate transactions are backed up and the County Administrator estimates about a couple hundred thousand under budget. The Treasurer should have Airbnb numbers by the next Finance Committee meeting.
- Accept Payment of Returned Village & School Taxes – A motion to direct the Treasurer to accept payment of returned village and school taxes until November 30, 2020 was moved by Mr. O'Brien, seconded by Mr. Ward and adopted.
- Authorize Interfund Loan to Capital Project No. 128 – Resolution No. 197 adopted last month creating a capital project failed to include a resolve to allows the Treasurer to make an inter-fund loan from General Fund not to exceed the total amount of authorized Federal and State Marchiselli Aid. The capital project needs authorization for the inter-fund load to cash flow the projects and then claim for reimbursement. A motion to authorize inter-fund loan to Capital Project No. 128 – Marchiselli grant projects was moved by Mr. Skellie, seconded by Mr. Griffith, and Mrs. Fedler and adopted.
- The State is deducting \$519,000 out of our sales tax revenue; \$181,000 sales tax to distressed hospital fund and AIM payments to towns and villages.

COUNTY ADMINISTRATOR – Chris DeBolt, County Administrator, addressed the following budget amendments, handout attached:

- Fort Ann, Cambridge and Argyle – The County has contractual agreements with several towns for assessing services for the towns of Fort Ann and Cambridge and data collection for the town of Argyle and they are coming up for renewal. The proposed resolution authorizes the Chairman to sign renewals with the three towns that the County already has contracts and new contracts should other towns want these services. There is not a dollar amount in the resolution and the County Administrator suggested the fees be discussed at a Government Operations Committee meeting because these services should be at no cost to the County. A motion to authorize the Chairman to sign contracts with various municipalities for the provision of assessing and data collecting services was moved by Mr. O'Brien and seconded by Mr. Losaw. Discussion. Mr. Shaw asked does this help the town maintain 100%. The County Administrator stated that is one component of it. The motion to authorize the Chairman to sign contracts with various municipalities for the provision of assessing and data collecting services was moved by Mr. O'Brien, seconded by Mr. Losaw and adopted.
- Sewer District – Phones & Diesel Fuel Cost – A motion to amend Sewer District No. 2 budget to replace outdated phones and to properly categorize the diesel fuel in the correct account in the amount of \$3,051 was moved by Mr. O'Brien, seconded by Mr. Losaw and adopted.

- Capital Project 125 - Burgoyne Ave. Engineering - \$11,850 – A motion to amend Capital Project No. 125 budget for hazmat removal engineering in the amount of \$11,850 was moved by Mr. O'Brien, seconded by Mr. Losaw and adopted.
- CR 10 Marchiselli - \$120,000 – This is a joint project with the State of Vermont with no local match. A motion to amend Capital Project No. 81 County Route 10 bridge over the Poultney River for Marchiselli Supplement Aid #5 in the amount of \$120,000 was moved by Mr. Skellie, seconded by Mrs. Fedler and Mr. O'Brien and adopted.
- Public Safety – EMPG - \$28,272 – A motion to amend Public Safety budget for FY2020 Emergency Management Performance Grant, Federal grant funds, in the amount of \$28,272 for the period of October 1, 2019 – September 30, 2022 to be used to purchase standby generators, multiple pumps, software, etc. was moved by Mr. O'Brien, seconded by Mr. Losaw and adopted.
- Electronic Tech from grade 13 to grade 14 – A motion to amend the non-union Title by Grade Schedule for Electronic Technician position upgrading from a grade 13 to grade 14 was moved by Mr. O'Brien, seconded by Messrs. Griffith and Ward, Mrs. Clary and adopted.
- Special Patrol Officers – The Sheriff has contracts with six participating schools for Special Patrol Officers and two of those rates changed from last year. The schools are charged the hourly rate and benefit costs for the positions. A motion to amend the non-union Title by Grade Schedule to establish pay rates for Special Patrol Officers was moved by Mr. O'Brien and seconded by Messrs. Losaw and Ward. Discussion. Schools are billed monthly. A motion to amend the non-union Title by Grade Schedule to establish pay rates for Special Patrol Officers was moved by Mr. O'Brien, seconded by Messrs. Losaw and Ward and adopted.
- Autopsy and Morgue Services – A motion to authorize Chairman to sign letter of agreement with Glens Falls Hospital for autopsy and morgue services for 2020/2021 and future years subject to appropriation therefore was moved by Mr. O'Brien, seconded by Messrs. Ward and Griffith and adopted.

AMEND 2020 BUDGET TO REFLECT COST SAVING MEASURES IMPLEMENTED IN RESPONSE TO COVID-19 PANDEMIC - The County Administrator presented and discussed a proposed budget amendment that codifies and illustrates some of the cost saving measures that have been put in place by departments since the beginning of COVID-19. Under the section decrease in appropriations A6010 DSS – all of those expenses have state and federal aid against them and the number in the right column is net of the revenue; i.e. A.6010.121 DSS Regular Earnings \$47,500 on handout and real decrease is \$190,000 plus so rather than separate out the federal and state revenue and only decreased the appropriation by the net. The decreases in the Sheriff's department is basically due to during the shutdown court was not being held and the Sheriff was not using part time Deputies to transport inmates and less inmates. Medicaid – program expenses decrease \$680,886 is 100% County, our weekly share, so our annual Medicaid bill is a little over \$11M. In the first stimulus bill there was enhanced federal Medicaid assistance program that was provided to the State and eventually distributed to the counties which reduced our weekly share and is expected to continue into next year. \$1.442M reduction in transfer from General Fund to County Road is due to CHIPS being flat in the budget and received extreme winter recovery and pave New York funds which were not budgeted. Also, the DPW Superintendent was instructed to only pave up to 80% of those three funding sources and decided to not to do one bridge project. The handout today only depicts the General Fund and he will insert the corresponding small funds budget amendments required due to the interfund transfers. Did away with the transfer of interest to the Capital Projects \$66,413 and experienced savings in the health insurance fund \$617,316. The savings in the General Fund total \$3.58M. Revenue reductions: loss of County Clerk fees and mortgage tax, sales tax – probably come in around \$21M, a reduction of \$297,000, interest loss of \$100,000, casino revenue distribution

budgeted at \$400,000 and have received \$95,000 plus probably \$60,000 for last quarter now that they have opened back up, I Love NY funding – just notified of additional I Love NY revenue so probably a \$20,000 reduction and tax auction sales reduced \$250,000 because of no auction. To balance the loss revenues reduced the appropriated fund balance by \$2,360,623 making us down to about \$1M of appropriated fund balance; worst case scenario spending about a million of the request that was appropriated. Chairman Campbell stated that the departments all worked hard to save money and it is appreciated. Credit to department heads for what they accomplished. These amended budget figures will be beneficial for working on the 2021 budget. The County Administrator stated regarding DSS claims money some of it has started to flow and he thinks the State is planning to pay us the 20%. A motion to amend 2020 General Fund budget and corresponding changes to small funds to reflect cost saving measures implemented in response to COVID-19 pandemic in the amount of \$3,538,347. was moved by Mr. O'Brien, seconded by Messrs. Hicks and Ward and adopted.

2020 BUDGET UPDATE – The County Administrator stated it is difficult estimating revenues because unsure what the State is going to do. Probably budget \$21M for sales tax next year. General Fund costs are being controlled but revenue is the big question. Chairman Campbell stated he plans to budget what we know and then make contingency plans for any adjustments in January 2021. He believes the budget meetings should be held in person probably starting with the Government Operations.

WAIVE PERMIT FEES – AUG. 24TH IN WHITEHALL – The County Administrator stated that Code Enforcement had to inspect around 130 structures due to the August 24th heavy rain event in the town and village of Whitehall. Discussed at the Public Safety Committee meeting that all of those buildings and possibly some more are going to require building permits to remedy the damage caused by the storm and the cost for those permits could range from \$50 plus for a permit and was the Board willing to waive the permit fees. The parameters discussed were for permit applications having to be submitted by September 30th and has to be confined to repairs the damage caused by the storm of August 24th in the village of Whitehall. The school was also damaged. This event was not large enough to qualify for federal or state funding. The Code Enforcement Administrator stated a little over 100 structures were damaged and not all will require a permit. A motion to move waiving the permit fees for repairs to fix the damage caused by the storm of August 24th in Whitehall was moved by Mr. O'Brien and seconded by Mr. Hicks. Discussion. Mr. Rozell, Supervisor Town of Whitehall, stated two businesses on Broadway were condemned and Whitehall cannot afford to lose any more businesses. He stated the village really needs the help. Mr. O'Brien thinks the Board should at least reach out to help the people out. Mr. Shaw recommends setting a policy with guidelines so it is fair to everyone. The County Administrator stated a permit waiver procedure could go through committee for consideration but thought the consensus now was a desire to help out the community due to this event. A motion to move waiving the permit fees for repairs to fix the damage caused by the storm of August 24th in Whitehall was moved by Mr. O'Brien, seconded by Mr. Hicks and adopted.

DISCUSS HIRING ADDITIONAL CODE ENFORCEMENT OFFICERS – The Code Enforcement Administrator stated at the Public Safety Committee meeting that to provide the services that are required by the State he needs three additional Code Enforcement Officers – one for fire inspections and two for the buildings/construction side. It was also mentioned possibly using a Code Enforcement Officer employed by another town and/or village to work part time as a temporary solution until a new Code Enforcement Officer is trained. He reached out to 12 of the 14 (did not reach out to the two full time positions) Code Enforcement Officers for a town/village and only 5 qualify; one is not interested

and two possibly depending on scenario. They are currently using a fair amount of overtime and they will use up what they budgeted. Any part time Code Officers hired would be doing fire inspections. He thought of another option, hire a Clerk to make phone calls and schedule appointments allowing the Code Enforcement Officer that does this to be out in the field. The Account Clerk in the office is buried with work and could possibly make some appointments. The required Code Enforcement training is only done on line and the next round of training starts in October and unsure how often they will hold these trainings. Chairman Campbell stated they probably need one Code Enforcement Officer with the town of Cambridge code coming to the County. The net cost for Code Enforcement is about \$379,000 per the County Treasurer. There are plans to move Code Enforcement to Burgoyne and there would be enough space for all employees. A motion to approve one additional Code Enforcement Officer was moved by Mr. Hicks, seconded by Messrs. Ward and O'Brien, and Mrs. Clary and adopted. About a \$65,000 cost.

Mr. Shaw stated the Town of Easton charges for permits for cell towers, cell tower upgrades and solar farms but the County does not and losing that revenue. The Code Enforcement Administrator stated the State handed down paperwork to them saying they have no jurisdiction over solar farms or cell towers and cannot do inspections on them unless it is part of a building itself. He believes the County would have to pass a resolution and submit to the State for their approval. This was referred to the Public Safety Committee for consideration. (Public Safety Committee agenda item.)

OTHER BUSINESS:

Building and Grounds – Food for Safety Days Training – The funds are budgeted but needs committee approval to provide food to the staff at Safety Days. Ginny Rae's will provide the food at a cost of \$513.60. A motion to approve food expenditure for Safety Days training for both crews in Buildings and Grounds was moved by Mr. O'Brien, seconded by Mr. Losaw and adopted.

The meeting adjourned at 11:53 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:		2018	Budget:		2019	Budget:		2020	(Under)/Over	(Under)/Over
		\$19,450,000.00			\$19,850,000.00			\$21,297,724.00	Prior Year	Year-to-Date
Date	Amount	Date	Amount	Date	Amount					
2/6/2018	\$1,326,446.04	2/6/2019	\$1,355,561.38	2/7/2020	\$1,401,193.01			\$45,631.63		\$45,631.63
2/13/2018	\$289,076.84	2/13/2019	\$300,584.42	2/13/2020	\$334,999.55			\$34,415.13		\$80,046.76
	\$1,615,522.88		\$1,656,145.80		\$1,736,192.56					
3/6/2018	\$1,144,958.05	3/6/2019	\$1,205,673.83	3/6/2020	\$1,198,058.21			(\$7,615.62)		\$72,431.14
3/13/2018	\$235,893.21	3/13/2019	\$231,788.27	3/13/2020	\$224,434.02			(\$7,354.25)		\$65,076.89
	\$2,996,374.14		\$3,093,607.90		\$3,158,684.79					
4/6/2018	\$1,318,591.58	4/5/2019	\$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	\$390,762.99			\$7,544.92		\$316,128.34
	\$4,686,642.08		\$4,807,102.80		\$5,123,231.14					
5/7/2018	\$1,235,325.73	5/6/2019	\$1,312,864.17	5/7/2020	\$857,084.88			(\$455,779.29)		(\$139,650.95)
5/15/2018	\$306,682.67	5/13/2019	\$295,441.92	5/13/2020	\$193,268.52			(\$102,173.40)		(\$241,824.35)
	\$6,228,650.48		\$6,415,408.89		\$6,173,584.54					
6/6/2018	\$1,293,378.12	6/6/2019	\$1,321,107.45	6/5/2020	\$902,120.34			(\$418,987.11)		(\$660,811.46)
6/13/2018	\$253,476.06	6/13/2019	\$340,620.06	6/15/2020	\$170,263.55			(\$170,356.51)		(\$831,167.97)
6/29/2018	\$664,977.54	6/28/2019	\$897,836.52	6/30/2020	\$1,478,110.90			\$580,274.38		(\$250,893.59)
7/2/2018	\$769,091.66	7/1/2019	\$779,119.81	7/1/2020	\$653,254.53			(\$125,865.28)		(\$376,758.87)
	\$9,209,573.86		\$9,754,092.73		\$9,377,333.86					
7/13/2018	\$551,504.24	7/15/2019	\$591,913.78	7/13/2020	\$588,560.36			(\$3,353.42)		(\$380,112.29)
	\$9,761,078.10		\$10,346,006.51		\$9,965,894.22					
8/7/2018	\$1,409,280.46	8/6/2019	\$1,427,086.45	8/7/2020	\$1,376,115.73			(\$50,970.72)		(\$431,083.01)
8/13/2018	\$283,111.37	8/13/2019	\$296,980.19	8/13/2020	\$281,866.18			(\$15,114.01)		(\$446,197.02)
	\$11,453,469.93		\$12,070,073.15		\$11,623,876.13					
9/7/2018	\$1,380,300.39	9/6/2019	\$1,437,314.96	9/8/2020	\$1,405,135.10			(\$32,179.86)		(\$478,376.88)
9/13/2018	\$275,843.25	9/13/2019	\$317,295.87	9/14/2020						
	\$13,109,613.57		\$13,824,683.98		\$13,029,011.23					
10/5/2018	\$1,565,694.81	10/7/2019	\$1,986,881.50	10/7/2020						
10/15/2018	\$480,823.38	10/15/2019	\$535,041.77	10/13/2020						
	\$15,156,131.76		\$16,346,607.25		\$13,029,011.23					
11/7/2018	\$1,351,800.55	11/6/2019	\$1,399,989.26	11/6/2020						
11/13/2018	\$255,014.29	11/13/2019	\$255,446.40	11/13/2020						
	\$16,762,946.60		\$18,002,042.91		\$13,029,011.23					
12/6/2018	\$1,293,261.75	12/6/2019	\$1,158,274.23	12/7/2020						
12/13/2018	\$272,348.79	12/13/2019	\$275,642.82	12/14/2020						
12/29/2018	\$610,292.29	12/31/2019	\$948,021.02	12/31/2020						
1/2/2019	\$763,888.78	1/2/2020	\$761,953.78	1/4/2021						
	\$19,702,738.21		\$21,145,934.76		\$13,029,011.23					
1/14/2019	\$589,185.15	1/13/2020	\$543,044.83	1/13/2021						
	\$20,291,923.36		\$21,688,979.59		\$13,029,011.23					
	\$20,291,923.36		\$21,688,979.59		\$13,029,011.23					
	\$841,923.36		\$1,838,979.59		(\$8,268,712.77)					

WASHINGTON COUNTY
 GLENS FALLS NATIONAL BANK & TRUST CO.
 FOR THE PERIOD ENDED: 8/31/2020

NAME OF ACCOUNT	ACCOUNT NUMBER	BALANCE
Mortgage Tax		\$462,572.13
Capital Construction		\$1,043,296.54
Sewer District No. 2 Oper & Maint		\$768,560.22
Trust & Agency-Trustee		\$0.49
Court & Trust		\$0.00
Solid Waste Management		\$0.00
BOS		\$181.94
Treasurer Petty Cash		\$46,881.15
Health/Dental Insurance Account		\$1,870,964.94
Internet Payment Account		\$72,305.68
County Clerk DMV		\$288,474.14
Sheriff Inmate Com		\$59,459.76
Sheriff Inmate Trust Fund		\$8,499.61
Sheriff General		\$5,948.29
DA Prosecution Acct		\$4,517.21
County Road Machinery		\$889,751.32
Compensation & Disability		\$35,086.27
General Fund		\$5,532,472.38
Workers Compensation		\$722,959.97
Employee Flex Spending		\$41,939.56
Trust & Agency SSA-Beneficiaries		\$52,774.54
Crime Proceeds-DA		\$61,981.79
Payroll		\$228,714.91
General Fund-DSS		\$286,087.11
Crime Proceeds-Sheriff		\$62,532.86
Sewer District No. 1 Warren/Wash IDA		\$45,143.45
Trust & Agency		\$127,757.35
DSS-Cash Receipts		\$98,459.08
Car Pool		\$245,633.70
Community Development		\$0.00
County Road		\$160,817.30
Treasurer Petty Cash-Procurement		\$1,336.97
County Clerk General		\$547,550.94
County Clerk Current Exp		\$0.00
Sheriff		\$367.86
DSS-Incidental		\$4,766.05
Probation		\$12,647.49
Sheriff Civil Fund		\$86,657.77
CDBG Grant Awards		\$0.00
Bail Passthrough		\$14.93

COURT & TRUST ACCOUNTS

Action #672	\$7,614.45
Action #673	\$0.00
Action #676	\$1,001.01
Trustee: Roblee-Barker	\$199.00
Trustee: Blanchfield	\$1,000.24
Trustee: Tierney	\$300.08
Trustee: Gilchrist	\$300.08
Trustee: Grady	\$297.08
Trustee: Russell	\$500.12

CERTIFICATES OF DEPOSIT

Total	\$13,888,327.76
Irrevocable Stand-By LOC (FHL Bank of NY)	\$0.00
Securities Pledged (Book)	\$12,261,186.00
FDIC Insurance	\$250,000.00
	\$12,511,186.00

Difference (-Securities in Excess of Deposits) \$1,377,141.76

*Market Value

GFN - Insured Cash Sweep:		\$26,592,797.65	0.2000%	8/31/2020
General	\$13,005,886.69			
Sewer District	\$1,552,410.34			
Workers Comp Reserve	\$1,799,950.20			
Self Insurance-Health Insurance	\$3,588,903.85			
Capital Construction	\$6,645,646.57			

NYCLASS		\$0.00	0.0466%	8/11/2020
Capital Construction	\$0.00			
County Road Machinery	\$0.00			
Sewer District #2	\$0.00			
Workers Comp Reserve	\$0.00			
Self Insurance-Health Insurance	\$0.00			

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Total Cash on Hand \$40,481,125.41



Budget by Function Report

Through 09/09/20
 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	895,921.00	4,476,385.00	78,112.73	.00	1,823,438.99	2,652,946.01	41	1,650,241.67
2000-2999 - Education	3,133,250.00	.00	3,133,250.00	60,463.53	.00	1,309,987.03	1,823,262.97	42	2,038,736.06
3000-3999 - Public Safety	2,152,870.00	81,094.00	2,233,964.00	2,849.68	.00	884,547.58	1,349,416.42	40	1,320,952.78
4000-4999 - Health	3,927,534.00	51,788.00	3,979,322.00	44,554.36	.00	3,71,054.44	3,608,267.56	9	863,529.97
6000-6999 - Economic Assistance and Opportunity	15,748,035.00	587,478.00	16,335,513.00	1,470.95	.00	6,952,361.02	9,383,151.98	43	7,548,011.67
7000-7999 - Culture and Recreation	744,459.00	14,000.00	758,459.00	625.00	.00	233,653.66	524,805.34	31	348,016.52
8000-8999 - Home and Community Service	.00	203,667.00	203,667.00	.00	.00	70,492.88	133,174.12	35	.00
9999 - Pooled/Unallocable	58,643,849.00	286,503.00	58,930,352.00	1,416,995.21	.00	49,182,806.10	9,747,545.90	83	48,243,060.24
REVENUE TOTALS	\$87,930,461.00	\$2,120,451.00	\$90,050,912.00	\$1,605,071.46	\$0.00	\$60,828,341.70	\$29,222,570.30	68%	\$62,012,548.91
EXPENSE									
1000-1999 - General Government Support	13,102,491.00	886,669.00	13,989,160.00	2,510.60	(69,830.03)	9,273,306.58	4,785,683.45	66	8,803,866.67
2000-2999 - Education	5,378,466.00	.00	5,378,466.00	.00	71.18	3,114,845.44	2,263,549.38	58	3,541,039.08
3000-3999 - Public Safety	12,286,355.00	114,603.00	12,400,958.00	18.41	4,866.73	8,894,496.16	3,501,595.11	72	8,841,673.69
4000-4999 - Health	4,481,379.00	135,945.00	4,617,324.00	7,911.69	6,252.75	2,747,906.91	1,863,164.34	60	2,754,915.04
6000-6999 - Economic Assistance and Opportunity	29,295,124.00	913,819.00	30,208,943.00	204,656.14	14,980.36	18,767,158.58	11,426,804.06	62	19,054,969.92
7000-7999 - Culture and Recreation	1,025,752.00	14,000.00	1,039,752.00	137.16	4,357.40	578,557.36	456,837.24	56	623,035.10
8000-8999 - Home and Community Service	1,002,552.00	203,667.00	1,206,219.00	.00	20,000.00	808,730.36	377,488.64	69	776,503.64
9000-9099 - Retiree Employee Benefit	1,593,204.00	.00	1,593,204.00	.00	.00	895,782.28	697,421.72	56	921,806.84
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	183,333.00	.00	100	179,166.00
102 - Interest	14,985.00	.00	14,985.00	.00	.00	14,984.36	.64	100	18,567.68
9900-9998 - Interfund Transfer	11,128,755.00	880,503.00	12,009,258.00	500,000.00	.00	4,820,502.10	7,188,755.90	40	5,494,406.47
9999 - Pooled/Unallocable	10,963,269.00	59,100.00	11,022,369.00	.00	.00	7,616.64	11,014,752.36	0	6,259.27
EXPENSE TOTALS	\$90,530,461.00	\$3,208,306.00	\$93,738,767.00	\$715,234.00	(\$19,301.61)	\$50,161,104.37	\$43,596,964.24	53%	\$51,059,039.28
Fund A - General Fund Totals									
REVENUE TOTALS	87,930,461.00	2,120,451.00	90,050,912.00	1,605,071.46	.00	60,828,341.70	29,222,570.30	68%	62,012,548.91
EXPENSE TOTALS	90,530,461.00	3,208,306.00	93,738,767.00	715,234.00	(19,301.61)	50,161,104.37	43,596,964.24	53%	51,059,039.28
Fund A - General Fund Totals	(\$2,600,000.00)	(\$1,087,855.00)	(\$3,687,855.00)	\$889,837.46	\$19,301.61	\$10,667,237.33	(\$14,374,393.94)		\$10,953,509.63
Fund CM - Car Pool									
REVENUE									
5000-5999 - Transportation	876,170.00	360,000.00	1,236,170.00	.00	.00	337,679.11	898,490.89	27	547,743.65
REVENUE TOTALS	\$876,170.00	\$360,000.00	\$1,236,170.00	\$0.00	\$0.00	\$337,679.11	\$898,490.89	27%	\$547,743.65
EXPENSE									
5000-5999 - Transportation	876,170.00	.00	876,170.00	261.59	157,528.22	244,488.96	474,152.82	46	651,562.95
9000-9099 - Retiree Employee Benefit	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$876,170.00	\$0.00	\$876,170.00	\$261.59	\$157,528.22	\$244,488.96	\$474,152.82	46%	\$651,562.95
Fund CM - Car Pool Totals									



Budget by Function Report

Through 09/09/20
 Prior Fiscal Year Activity Included
 Summary Listing

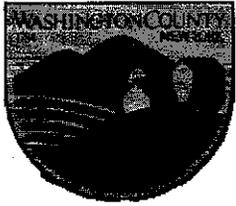
Function Sub Function	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
REVENUE TOTALS	876,170.00	360,000.00	1,236,170.00	.00	.00	337,679.11	898,490.89	27%	547,743.65
EXPENSE TOTALS	876,170.00	.00	876,170.00	261.59	157,528.22	244,488.96	474,152.82	46%	651,562.95
Fund CM - Car Pool Totals	\$0.00	\$360,000.00	\$360,000.00	(\$261.59)	(\$157,528.22)	\$93,190.15	\$424,338.07		(\$103,819.30)
Fund D - County Road									
REVENUE									
5000-5999 - Transportation	13,854,200.00	1,429,860.00	15,284,060.00	499,343.94	.00	4,733,264.41	10,550,795.59	31	7,313,981.56
9700-9799 - Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$13,854,200.00	\$1,429,860.00	\$15,284,060.00	\$499,343.94	\$0.00	\$4,733,264.41	\$10,550,795.59	31%	\$7,313,981.56
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	13,554,301.00	1,678,265.00	15,232,566.00	(149.01)	268,462.74	5,375,259.51	9,588,843.75	37	9,441,138.11
9000-9099 - Retiree Employee Benefit	406,485.00	.00	406,485.00	.00	.00	227,454.63	179,030.37	56	233,693.49
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	13,322.00	13,322.00	13,322.00	.00	13,322.00	.00	100	49,850.00
EXPENSE TOTALS	\$14,054,200.00	\$1,691,587.00	\$15,745,787.00	\$13,172.99	\$268,462.74	\$5,648,628.20	\$9,828,696.06	38%	\$9,724,681.60
Fund D - County Road Totals									
REVENUE TOTALS	13,854,200.00	1,429,860.00	15,284,060.00	499,343.94	.00	4,733,264.41	10,550,795.59	31%	7,313,981.56
EXPENSE TOTALS	14,054,200.00	1,691,587.00	15,745,787.00	13,172.99	268,462.74	5,648,628.20	9,828,696.06	38%	9,724,681.60
Fund D - County Road Totals	(\$200,000.00)	(\$261,727.00)	(\$461,727.00)	\$486,170.95	(\$268,462.74)	(\$915,363.79)	\$722,099.53		(\$2,410,700.04)
Fund DM - County Road Machinery									
REVENUE									
5000-5999 - Transportation	3,559,500.00	30,000.00	3,589,500.00	656.06	.00	1,496,006.73	2,093,493.27	42	2,017,624.67
REVENUE TOTALS	\$3,559,500.00	\$30,000.00	\$3,589,500.00	\$656.06	\$0.00	\$1,496,006.73	\$2,093,493.27	42%	\$2,017,624.67
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	1,836.52	610,884.78	1,487,731.40	1,548,169.82	58	2,135,376.32
9000-9099 - Retiree Employee Benefit	52,994.00	.00	52,994.00	.00	.00	25,272.87	27,721.13	48	29,511.46
EXPENSE TOTALS	\$3,659,500.00	\$40,280.00	\$3,699,780.00	\$1,836.52	\$610,884.78	\$1,513,004.27	\$1,575,890.95	57%	\$2,164,887.78
Fund DM - County Road Machinery Totals									
REVENUE TOTALS	3,559,500.00	30,000.00	3,589,500.00	656.06	.00	1,496,006.73	2,093,493.27	42%	2,017,624.67
EXPENSE TOTALS	3,659,500.00	40,280.00	3,699,780.00	1,836.52	610,884.78	1,513,004.27	1,575,890.95	57%	2,164,887.78
Fund DM - County Road Machinery Totals	(\$100,000.00)	(\$10,280.00)	(\$110,280.00)	(\$1,180.46)	(\$610,884.78)	(\$16,997.54)	\$517,602.32		(\$147,263.11)
Fund GA - Sewer District No. 1 IDA									
REVENUE									
8000-8999 - Home and Community Service	75,275.00	.00	75,275.00	.00	.00	32,529.65	42,745.35	43	34,490.22
REVENUE TOTALS	\$75,275.00	\$0.00	\$75,275.00	\$0.00	\$0.00	\$32,529.65	\$42,745.35	43%	\$34,490.22



Budget by Function Report

Through 09/09/20
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 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	53,381.00	137,681.00	45.52	.00	91,284.78	46,396.22	66	41,853.09
EXPENSE TOTALS	\$84,300.00	\$53,381.00	\$137,681.00	\$45.52	\$0.00	\$91,284.78	\$46,396.22	66%	\$41,853.09
Fund GA - Sewer District No. 1 IDA Totals									
REVENUE TOTALS	75,275.00	.00	75,275.00	.00	.00	32,529.65	42,745.35	43%	34,490.22
EXPENSE TOTALS	84,300.00	53,381.00	137,681.00	45.52	.00	91,284.78	46,396.22	66%	41,853.09
Fund GA - Sewer District No. 1 IDA Totals	(\$9,025.00)	(\$53,381.00)	(\$62,406.00)	(\$45.52)	\$0.00	(\$58,755.13)	(\$3,650.87)		(\$7,362.87)
Fund GB - Sewer District II									
REVENUE									
8000-8999 - Home and Community Service	2,427,828.00	354,628.00	2,782,456.00	8.99	.00	1,357,206.42	1,425,249.58	49	1,552,695.81
REVENUE TOTALS	\$2,427,828.00	\$354,628.00	\$2,782,456.00	\$8.99	\$0.00	\$1,357,206.42	\$1,425,249.58	49%	\$1,552,695.81
EXPENSE									
8000-8999 - Home and Community Service	2,128,356.00	579,810.00	2,708,166.00	27.00	19,846.17	1,097,088.32	1,591,231.51	41	1,106,605.43
9000-9099 - Retiree Employee Benefit	50,057.00	.00	50,057.00	.00	.00	31,111.56	18,945.44	62	28,061.50
101 - Principal Retirement	230,967.00	.00	230,967.00	.00	.00	186,167.00	44,800.00	81	210,334.00
102 - Interest	18,448.00	.00	18,448.00	.00	.00	8,212.68	10,235.32	45	6,606.62
EXPENSE TOTALS	\$2,427,828.00	\$579,810.00	\$3,007,638.00	\$27.00	\$19,846.17	\$1,322,579.56	\$1,665,212.27	45%	\$1,351,607.55
Fund GB - Sewer District II Totals									
REVENUE TOTALS	2,427,828.00	354,628.00	2,782,456.00	8.99	.00	1,357,206.42	1,425,249.58	49%	1,552,695.81
EXPENSE TOTALS	2,427,828.00	579,810.00	3,007,638.00	27.00	19,846.17	1,322,579.56	1,665,212.27	45%	1,351,607.55
Fund GB - Sewer District II Totals	\$0.00	(\$225,182.00)	(\$225,182.00)	(\$18.01)	(\$19,846.17)	\$34,626.86	(\$239,962.69)		\$201,088.26
Fund MS - Self Insurance -Health Insurance									
REVENUE									
9000-9099 - Retiree Employee Benefit	9,118,754.00	.00	9,118,754.00	.00	.00	5,651,593.85	3,467,160.15	62	5,690,217.86
REVENUE TOTALS	\$9,118,754.00	\$0.00	\$9,118,754.00	\$0.00	\$0.00	\$5,651,593.85	\$3,467,160.15	62%	\$5,690,217.86
EXPENSE									
9000-9099 - Retiree Employee Benefit	9,118,754.00	347.28	9,119,101.28	184,722.37	347.28	4,938,902.63	4,179,851.37	54	5,227,703.84
EXPENSE TOTALS	\$9,118,754.00	\$347.28	\$9,119,101.28	\$184,722.37	\$347.28	\$4,938,902.63	\$4,179,851.37	54%	\$5,227,703.84
Fund MS - Self Insurance -Health Insurance Totals									
REVENUE TOTALS	9,118,754.00	.00	9,118,754.00	.00	.00	5,651,593.85	3,467,160.15	62%	5,690,217.86
EXPENSE TOTALS	9,118,754.00	347.28	9,119,101.28	184,722.37	347.28	4,938,902.63	4,179,851.37	54%	5,227,703.84
Fund MS - Self Insurance -Health Insurance Totals	\$0.00	(\$347.28)	(\$347.28)	(\$184,722.37)	(\$347.28)	\$712,691.22	(\$712,691.22)		\$462,514.02
Fund S - Self Insurance									
REVENUE									
1000-1999 - General Government Support	1,272,010.00	.00	1,272,010.00	.00	.00	1,216,352.13	55,657.87	96	1,076,903.34
REVENUE TOTALS	\$1,272,010.00	\$0.00	\$1,272,010.00	\$0.00	\$0.00	\$1,216,352.13	\$55,657.87	96%	\$1,076,903.34



Budget by Function Report

Through 09/09/20
 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 S - Self Insurance									
EXPENSE									
1000-1999 - General Government Support	1,272,010.00	.00	1,272,010.00	.00	.00	769,185.68	502,824.32	60	854,870.36
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	\$0.00	\$0.00	\$769,185.68	\$502,824.32	60%	\$854,870.36
Fund S - Self Insurance Totals									
REVENUE TOTALS	1,272,010.00	.00	1,272,010.00	.00	.00	1,216,352.13	55,657.87	96%	1,076,903.34
EXPENSE TOTALS	1,272,010.00	.00	1,272,010.00	.00	.00	769,185.68	502,824.32	60%	854,870.36
Fund S - Self Insurance Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$447,166.45	(\$447,166.45)		\$222,032.98
Grand Totals									
REVENUE TOTALS	119,114,198.00	4,294,939.00	123,409,137.00	2,105,080.45	.00	75,652,974.00	47,756,163.00	61%	80,246,206.02
EXPENSE TOTALS	122,023,223.00	5,573,711.28	127,596,934.28	915,299.99	1,037,767.58	64,689,178.45	61,869,988.25	52%	71,076,206.45
Grand Totals	(\$2,909,025.00)	(\$1,278,772.28)	(\$4,187,797.28)	\$1,189,780.46	(\$1,037,767.58)	\$10,963,795.55	(\$14,113,825.25)		\$9,169,999.57

Washington County - General Fund
Balance Sheets
08/31/2020 vs. 08/31/2019

<u>Assets</u>	<u>8/31/2020</u>	<u>8/31/2019</u>
Cash	\$18,249,523.50	\$18,339,479.04
Account Receivable	\$95,338.41	\$285,009.11
Allowance for Receivables	(\$50,000.00)	(\$50,000.00)
Taxes Receivable	\$9,174,445.74	\$8,060,470.72
Allowance for Uncollected Taxes	(\$211,025.48)	\$479,945.10
State & Federal Aid Receivable	\$6,411,525.25	\$5,522,819.70
Due From Other Funds	\$1,230,577.43	\$1,305,207.60
Due From Other Governments	\$30,794.35	\$2,589,574.24
Inventory	\$4,587.77	\$3,997.78
Prepaid Expenses	\$864,091.90	\$822,721.19
Total assets	<u>\$35,799,858.87</u>	<u>\$37,359,224.48</u>

Liabilities and Equity

Liabilities:

Accounts payable	\$231,999.54	\$216,745.62
Accrued Liabilities	\$0.00	\$0.00
Other Liabilities	(\$49,063.60)	\$25,694.53
Due to Other Funds	\$314,034.46	\$1,669,828.17
Due to Other Governments	\$8,077.03	\$12,636.03
Deferred Inflows	\$2,728,469.57	\$2,973,471.37
Deferred Taxes	\$3,983,972.40	\$8,771,213.97
Total liabilities	<u>\$7,217,489.40</u>	<u>\$13,669,589.69</u>

Fund Equity:

Not in Spendable Form:

Inventory	\$5,047.01	\$6,174.47
Prepaid Expenses	\$864,091.90	\$822,721.19
Encumbrances	\$0.00	\$0.00

Restricted

Reserved for PV Legacy	\$445,515.94	\$716,438.65
Reserve for Debt	\$59,795.70	\$147,153.22
DWI Reserve	\$283,378.68	\$239,416.84
Crime Proceeds Reserve	\$0.00	\$102,715.70
Insurance Reserve	\$902,113.00	\$902,113.00
Reserve for Tax Litigation	\$300,000.00	\$300,000.00
Capital Reserve	\$0.00	\$0.00

Committed:

Reserve for Property Abatement	\$301,020.48	\$301,020.48
Occupancy Tax Reserve	\$49,264.17	\$59,717.48
Assigned-Appropriated	\$0.00	\$0.00
Assigned-Unappropriated	\$0.00	\$0.00
Un-Assigned Appropriated	\$3,687,855.00	\$2,038,966.00
Un-Assigned Un-Appropriated	\$21,684,287.59	\$18,053,197.76
Total Fund Equity	<u>\$28,582,369.47</u>	<u>\$23,689,634.79</u>
Total liabilities and Fund Equity	<u>\$35,799,858.87</u>	<u>\$37,359,224.48</u>

Washington County - General Fund
 Statements of Income and Equity (Deficit)
 December 31, 2018 and December 31, 2019

	<u>8/31/2020</u>	<u>8/31/2019</u>
Income:		
Real Taxes	\$34,260,150.00	\$33,343,212.00
Sales Tax	\$11,623,876.13	\$12,070,073.15
Other Tax Items	\$0.00	\$0.00
Local sources	\$5,089,776.35	\$4,850,913.13
State Aid	\$4,187,218.12	\$5,841,548.50
Federal Aid	\$4,062,249.64	\$4,376,139.88
Interfund Transfers	\$0.00	\$0.00
Total income	<u>\$59,223,270.24</u>	<u>\$60,481,886.66</u>
 Expenses:		
Personal Services	\$16,800,686.55	\$15,967,696.79
Fringe	\$5,628,582.29	\$5,516,527.62
Total Payroll & Fringe	<u>\$22,429,268.84</u>	<u>\$21,484,224.41</u>
Equipment	\$385,169.38	\$195,601.27
Contractual	\$22,248,583.93	\$23,377,402.05
Interfund Transfers	\$4,320,502.10	\$5,494,406.47
Debt	\$252,201.96	\$240,563.56
Total Expenses	<u>\$49,635,726.21</u>	<u>\$50,792,197.76</u>
Net income	<u>\$9,587,544.03</u>	<u>\$9,689,688.90</u>

Washington County - Car Pool Fund
Balance Sheets
08/31/2020 vs. 08/31/2019

<u>Assets</u>	<u>8/31/2020</u>	<u>8/31/2019</u>
Cash	242,159.79	138,266.73
Account Receivable	51.75	2,329.65
Allowance for Receivables	0.00	0.00
State & Federal Aid Receivable	0.00	0.00
Due From Other Funds	360,000.00	134,806.87
Due From Other Governments	0.00	0.00
Inventory	18,593.07	20,413.57
Prepaid Expenses	2,767.00	2,728.88
Total assets	623,571.61	298,545.70
 <u>Liabilities and Equity</u>		
Liabilities:		
Accounts payable	0.00	0.00
Accrued Liabilities	0.00	0.00
Other Liabilities	0.00	0.00
Due to Other Funds	0.00	38,702.60
Due to Other Governments	0.00	0.00
Deferred Inflows	0.00	0.00
Deferred Taxes	0.00	0.00
Total liabilities	0.00	38,702.60
 Fund Equity:		
Not in Spenable form		
Inventory	18,593.07	20,413.57
Prepaid Retirement	2,767.00	2,728.88
Encumbrances	157,528.22	0.00
Restricted	0.00	0.00
Assigned-Appropriated	0.00	0.00
Assigned-Un-Appropriated	444,683.32	236,700.65
Un-Assigned Appropriated	0.00	0.00
Un-Assigned Un-Appropriated	0.00	0.00
Total Fund Equity	623,571.61	259,843.10
Total liabilities and Fund Equity	623,571.61	298,545.70

Washington County - Car Pool Fund
 Statements of Income and Equity (Deficit)
 08/31/2020 vs. 08/31/2019

	<u>8/31/2020</u>	<u>8/31/2019</u>
Income:		
Real Taxes	0.00	0.00
Other Tax Items	0.00	0.00
Local sources	337,679.11	546,707.80
State Aid	0.00	0.00
Federal Aid	0.00	0.00
Interfund Transfers	360,000.00	0.00
Total income	697,679.11	546,707.80
 Expenses:		
Personal Services	60,385.21	57,700.23
Fringe	11,388.00	10,870.49
Total Payroll & Fringe	71,773.21	68,570.72
Equipment	3,313.00	309,635.22
Contractual	169,141.16	261,567.59
Interfund Transfers	0.00	0.00
Debt	0.00	0.00
Total Expenses	244,227.37	639,773.53
Net income	453,451.74	(93,065.73)

Washington County - County Road Fund
Balance Sheets
08/31/2020 vs. 08/31/2019

<u>Assets</u>	<u>8/31/2020</u>	<u>8/31/2019</u>
Cash	\$72,271.58	\$26,546.79
Account Receivable	\$0.00	\$0.00
Allowance for Receivables	\$0.00	\$0.00
State & Federal Aid Receivable	\$386,302.60	\$1,786,507.77
Due From Other Funds	\$0.00	\$0.00
Due From Other Governments	\$60.00	\$0.00
Inventory	\$542,826.37	\$513,631.43
Prepaid Expenses	\$111,681.25	\$106,454.86
 Total assets	 <u>\$1,113,141.80</u>	 <u>\$2,433,140.85</u>
 <u>Liabilities and Equity</u>		
Liabilities:		
Accounts payable	\$0.00	\$0.00
Accrued Liabilities	\$0.00	\$0.00
BAN's Payable	\$1,000,000.00	\$1,000,000.00
Other Liabilities	\$0.00	\$0.00
Due to Other Funds	\$42.73	\$26,051.05
Due to Other Governments	\$0.00	\$0.00
Deferred Inflows	\$255,389.75	\$621,407.87
Deferred Taxes	\$0.00	\$0.00
 Total liabilities	 <u>\$1,255,432.48</u>	 <u>\$1,647,458.92</u>
 Fund Equity:		
Not in Spenable form		
Inventory	\$280,960.83	\$436,104.76
Prepaid Retirement	\$111,681.25	\$106,454.86
Encumbrances	\$0.00	\$0.00
 Restricted	 \$0.00	 \$0.00
Assigned-Appropriated	\$461,727.00	\$783,111.00
Assigned-Un-Appropriated	(\$996,659.76)	(\$539,988.69)
Un-Assigned Appropriated	\$0.00	\$0.00
Un-Assigned Un-Appropriated	\$0.00	\$0.00
 Total Fund Equity	 <u>(\$142,290.68)</u>	 <u>\$785,681.93</u>
Total liabilities and Fund Equity	<u>\$1,113,141.80</u>	<u>\$2,433,140.85</u>

Washington County - County Road Fund
 Statements of Income and Equity (Deficit)
 December 31, 2018 and December 31, 2019

	<u>8/31/2020</u>	<u>8/31/2019</u>
Income:		
Real Taxes	\$0.00	\$0.00
Other Tax Items	\$0.00	\$0.00
Local sources	\$435,319.91	\$654,812.10
State Aid	(\$2,000.26)	\$756,248.70
Federal Aid	\$600.82	\$408,920.76
Interfund Transfers	\$3,800,000.00	\$5,494,000.00
Total income	<u>\$4,233,920.47</u>	<u>\$7,313,981.56</u>
Expenses:		
Personal Services	\$2,003,125.33	\$2,092,375.73
Fringe	\$867,701.05	\$917,183.01
Total Payroll & Fringe	<u>\$2,870,826.38</u>	<u>\$3,009,558.74</u>
Equipment	\$137,993.09	\$68,447.64
Road Projects	\$562,869.68	\$1,360,039.88
Contractual	\$2,031,174.00	\$3,494,975.96
Interfund Transfers	\$0.00	\$49,850.00
Debt	\$32,592.06	\$0.00
Total Expenses	<u>\$5,635,455.21</u>	<u>\$7,982,872.22</u>
Net income	<u>(\$1,401,534.74)</u>	<u>(\$668,890.66)</u>

Washington County - County Road Machinery Fund
Balance Sheets
08/31/2020 vs. 08/31/2019

<u>Assets</u>	<u>8/31/2020</u>	<u>8/31/2019</u>
Cash	\$861,635.79	\$1,246,186.38
Account Receivable	\$926.14	\$24,098.76
Allowance for Receivables	\$0.00	\$0.00
State & Federal Aid Receivable	\$0.00	\$0.00
Due From Other Funds	\$0.00	\$41,587.75
Due From Other Governments	\$2,095.39	\$58,510.86
Inventory	\$813,710.00	\$843,196.51
Prepaid Expenses	\$13,384.25	\$14,653.64
 Total assets	 <u>\$1,691,751.57</u>	 <u>\$2,228,233.90</u>

Liabilities and Equity

Liabilities:

Accounts payable	\$31.17	\$818.98
Accrued Liabilities	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00
Due to Other Funds	\$13,149.00	\$2,201.46
Due to Other Governments	\$3,095.00	\$0.00
Deferred Inflows	\$0.00	\$0.00
Deferred Taxes	\$0.00	\$0.00
 Total liabilities	 <u>\$16,275.17</u>	 <u>\$3,020.44</u>

Fund Equity:

Not in Spenable form

Inventory	\$813,710.00	\$843,196.51
Prepaid Retirement	\$13,384.25	\$14,653.64
Encumbrances	\$0.00	\$0.00
 Restricted	 \$0.00	 \$0.00
Assigned-Appropriated	\$110,280.00	\$80,000.00
Assigned-Un-Appropriated	\$738,102.15	\$1,287,363.31
Un-Assigned Appropriated	\$0.00	\$0.00
Un-Assigned Un-Appropriated	\$0.00	\$0.00
 Total Fund Equity	 <u>\$1,675,476.40</u>	 <u>\$2,225,213.46</u>
Total liabilities and Fund Equity	<u>\$1,691,751.57</u>	<u>\$2,228,233.90</u>

Washington County - County Road Machinery Fund
 Statements of Income and Equity (Deficit)
 December 31, 2018 and December 31, 2019

	<u>8/31/2020</u>	<u>8/31/2019</u>
Income:		
Real Taxes	\$0.00	\$0.00
Other Tax Items	\$0.00	\$0.00
Local sources	\$1,465,350.67	\$1,941,265.18
State Aid	\$0.00	\$0.00
Federal Aid	\$0.00	\$0.00
Interfund Transfers	\$30,000.00	\$0.00
Total income	\$1,495,350.67	\$1,941,265.18
 Expenses:		
Personal Services	\$305,677.55	\$318,828.44
Fringe	\$125,404.65	\$130,145.13
Total Payroll & Fringe	\$431,082.20	\$448,973.57
Equipment	\$479,519.04	\$117,740.42
Contractual	\$600,566.51	\$1,063,630.43
Interfund Transfers	\$0.00	\$0.00
Debt	\$0.00	\$0.00
Total Expenses	\$1,511,167.75	\$1,630,344.42
Net income	(\$15,817.08)	\$310,920.76

Washington County - Self insurance - Health Insurance
Balance Sheets
08/31/2020 vs. 08/31/2019

<u>Assets</u>	<u>8/31/2020</u>	<u>8/31/2019</u>
Cash	\$5,224,917.14	\$4,473,768.78
Account Receivable	\$0.00	\$0.00
Allowance for Receivables	\$0.00	\$0.00
State & Federal Aid Receivable	\$0.00	\$0.00
Due From Other Funds	\$0.00	\$0.00
Due From Other Governments	\$0.00	\$0.00
Inventory	\$0.00	\$0.00
Prepaid Expenses	\$0.00	\$0.00
	<hr/>	<hr/>
Total assets	<u>\$5,224,917.14</u>	<u>\$4,473,768.78</u>
<u>Liabilities and Equity</u>		
Liabilities:		
Accounts payable	\$0.00	\$0.00
Accrued Liabilities	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00
Due to Other Funds	\$0.00	\$0.00
Due to Other Governments	\$0.00	\$0.00
Deferred Inflows	\$716,298.32	\$754,835.76
Deferred Taxes	\$0.00	\$0.00
	<hr/>	<hr/>
Total liabilities	\$716,298.32	\$754,835.76
Fund Equity:		
Not in Spenable form		
Encumbrances	\$0.00	\$0.00
Prepaid Expenses	\$0.00	\$0.00
Restricted	\$0.00	\$0.00
Assigned-Appropriated	\$0.00	\$0.00
Assigned-Un-Appropriated	\$4,508,618.82	\$3,718,933.02
Un-Assigned Appropriated	\$0.00	\$0.00
Un-Assigned Un-Appropriated	\$0.00	\$0.00
	<hr/>	<hr/>
Total Fund Equity	\$4,508,618.82	\$3,718,933.02
Total liabilities and Fund Equity	<u>\$5,224,917.14</u>	<u>\$4,473,768.78</u>

Washington County - Self insurance - Health Insurance
 Statements of Income and Equity (Deficit)
 December 31, 2018 and December 31, 2019

	<u>8/31/2020</u>	<u>8/31/2019</u>
Income:		
Real Taxes	\$0.00	\$0.00
Other Tax Items	\$0.00	\$0.00
Local sources	\$5,651,593.85	\$5,690,217.86
State Aid	\$0.00	\$0.00
Federal Aid	\$0.00	\$0.00
Interfund Transfers	\$0.00	\$0.00
Total income	\$5,651,593.85	\$5,690,217.86
 Expenses:		
Personal Services	\$0.00	\$0.00
Fringe	\$4,754,180.26	\$5,021,506.80
Total Payroll & Fringe	\$4,754,180.26	\$5,021,506.80
Equipment	\$0.00	\$0.00
Contractual	\$0.00	\$0.00
Interfund Transfers	\$0.00	\$0.00
Debt	\$0.00	\$0.00
Total Expenses	\$4,754,180.26	\$5,021,506.80
Net income	\$897,413.59	\$668,711.06

Washington County - Self insurance - Workers Compensation
Balance Sheets
08/31/2020 vs. 08/31/2019

<u>Assets</u>	<u>8/31/2020</u>	<u>8/31/2019</u>
Cash	\$772,751.92	\$735,098.18
Reserved Cash	\$1,750,000.00	\$1,750,000.00
Account Receivable	\$2,630.00	\$0.00
Allowance for Receivables	\$0.00	\$0.00
State & Federal Aid Receivable	\$0.00	\$0.00
Due From Other Funds	\$0.00	\$0.00
Due From Other Governments	\$0.00	\$0.00
Inventory	\$0.00	\$0.00
Prepaid Expenses	\$0.00	\$0.00
 Total assets	 <u>\$2,525,381.92</u>	 <u>\$2,485,098.18</u>
 <u>Liabilities and Equity</u>		
Liabilities:		
Accounts payable	\$0.00	\$0.00
Accrued Liabilities	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00
Due to Other Funds	\$0.00	\$0.00
Due to Other Governments	\$0.00	\$0.00
Deferred Inflows	\$1,044.98	\$1,044.98
Deferred Taxes	\$0.00	\$0.00
 Total liabilities	 <u>\$1,044.98</u>	 <u>\$1,044.98</u>
 Fund Equity:		
Not in Spenable form	\$0.00	\$0.00
Restricted		
Workers Comp Reserve	\$1,750,000.00	\$1,750,000.00
Assigned-Appropriated	\$0.00	\$0.00
Assigned-Un-Appropriated	\$774,336.94	\$734,604.20
Un-Assigned Appropriated	\$0.00	\$0.00
Un-Assigned Un-Appropriated	\$0.00	\$0.00
 Total Fund Equity	 <u>\$2,524,336.94</u>	 <u>\$2,484,604.20</u>
Total liabilities and Fund Equity	<u>\$2,525,381.92</u>	<u>\$2,485,649.18</u>

Washington County - Self insurance - Workers Compensation
 Statements of Income and Equity (Deficit)
 December 31, 2018 and December 31, 2019

	<u>8/31/2020</u>	<u>8/31/2019</u>
Income:		
Real Taxes	\$0.00	\$0.00
Other Tax Items	\$0.00	\$0.00
Local sources	\$1,216,352.13	\$1,091,194.16
State Aid	\$0.00	\$0.00
Federal Aid	\$0.00	\$0.00
Interfund Transfers	\$0.00	\$0.00
Total income	\$1,216,352.13	\$1,091,194.16
 Expenses:		
Personal Services	\$0.00	\$0.00
Fringe	\$0.00	\$0.00
Total Payroll & Fringe	\$0.00	\$0.00
Equipment	\$0.00	\$0.00
Contractual	\$769,185.68	\$854,870.36
Interfund Transfers	\$0.00	\$0.00
Debt	\$0.00	\$0.00
Total Expenses	\$769,185.68	\$854,870.36
Net income	\$447,166.45	\$236,323.80

Resolution No. **A** September 18, 2020

By Supervisors

TITLE: To Approve Sale of Land – Village of Hudson Falls

WHEREAS, the County obtained title to parcel 154.17-1-4 located in the Village of Hudson Falls, Town of Kingsbury through its foreclosure of tax liens in 1985 (parcel 8416), and

WHEREAS, the Real Property Tax Director has received an offer on the parcel from an adjacent landowner, in the amount of \$4,000.00, and

WHEREAS, the Finance Committee recommends the sale of said land; now therefore be it

RESOLVED, that the sale of said land to GA Bove Fuels be authorized, in the amount of \$4,000.00; and be it further

RESOLVED, that the County Treasurer of this County, on receipt of this resolution, execute all documents necessary to affect the sale of the parcel.

BUDGET IMPACT STATEMENT: Unbudgeted revenues for the County. This parcel is currently exempt and will now be placed back on the tax rolls in accordance with RPTL. Based on a March 1, 2021 taxable status date, the first bill generated will be the 2021-2022 Hudson Falls School bill.

Resolution No. **B** September 18, 2020

By Supervisors

TITLE: To Authorize the Cancellation and Exemption of a Certain Parcel Located in the Town of Salem from Taxation Pursuant to RPTL Article 11 section 1138

WHEREAS, Washington County has a tax lien for 2018 on the parcel listed below, within the County, and

WHEREAS, it is the finding of the Board of Supervisors that there is no practical method to enforce these liens and that a supplemental proceeding would not be effective, and

WHEREAS, the Board of Supervisors finds that there is no practical method to enforce collection of taxes that would otherwise be levied against these parcels in the future; now therefore be it

RESOLVED, that the tax liens on the following properties be canceled pursuant to Section 1138 of the Real Property Tax Law:

Salem	Battenkill Woods Corp.		534800; 216.1-2-18.-8810		
Tax Lien Yr.	County	Town	Salem School	Salem Fire	Total
2018	\$583.36	\$197.37	\$932.30	\$84.43	\$1,797.46
Total	\$583.36	\$197.37	\$932.30	\$84.43	\$1,797.46

; and be it further

RESOLVED, that pursuant to Article 11 of the Real Property Tax Law, the portion of the canceled tax which was guaranteed to other municipal corporations and school districts be charged back to those parties; and be it further

RESOLVED, that these parcels be made exempt pursuant to RPTL Sect. 1138; and be it further

RESOLVED, that the Treasurer is hereby authorized and directed to issue certificates of prospective cancellations; and be it further

RESOLVED, that a copy of this resolution be filed with the county tax enforcement officer

(County Treasurer).

BUDGET IMPACT STATEMENT: This will result in a loss of revenue to the county offset by the charge back amounts applicable to other municipalities.

Resolution No. **C** September 18, 2020

By Supervisors

TITLE: To Authorize Chairman to Sign Contracts with Various Municipalities for the Provision of Assessing and Data Collecting Services

WHEREAS, the County currently has contractual agreements with the Towns of Fort Ann and Cambridge for the provision of assessing services and the Town of Argyle for data collecting services, and

WHEREAS, these agreements are either currently up for renewal or coming up for renewal, and

WHEREAS, the County currently charges a per parcel fee for these services that covers the costs to the County, and

WHEREAS, the Board of Supervisors would like to continue providing these services to those municipalities who are interested; now therefore be it

RESOLVED, the Chairman of the Board is hereby authorized to sign and/or renew agreements with any municipality within Washington County for the provision of assessing and/or data collecting services in a form to be reviewed and approved by the County Attorney; and be it further

RESOLVED, the per parcel charge contained in the aforementioned contracts shall be mutually agreed upon by the County and the participating municipality in an amount that will ensure all costs to the County are covered by said fees.

BUDGET IMPACT STATEMENT: None to the County.

Resolution No. **D** September 18, 2020

By Supervisors

TITLE: To Accept Payment of Returned Village Taxes

WHEREAS, the Villages in Washington County are required by statute (Section 1442-Real Property Tax Laws) to return to the County Treasurer a listing of all unpaid village taxes, and

WHEREAS, the Treasurer has the capability to accept payment of these taxes until November 30, 2020; now therefore be it

RESOLVED, that the Treasurer of the County of Washington is directed to accept payment of any returned village taxes until November 30, 2020, and after said date the same be levied on the following year's Town and County tax bill as provided by law.

BUDGET IMPACT STATEMENT: None.

Resolution No. **E** September 18, 2020

By Supervisors

TITLE: To Accept Payment of Returned School Taxes

WHEREAS, the school districts in Washington County are required by statute (Section 1330-Real Property Tax Laws) to return to the County Treasurer a listing of all unpaid school taxes, and

WHEREAS, the Treasurer has the capability to accept payment of these taxes until November 30, 2020; now therefore be it

RESOLVED, that the Treasurer of the County of Washington is directed to accept payment of any returned school taxes until November 30, 2020, and after said date the same be levied on the following year's Town and County Tax bill as provided by law.

BUDGET IMPACT STATEMENT: None.

Resolution No. **E** September 18, 2020

By Supervisors

TITLE: To Authorize Inter-Fund Loan to Capital Project No. 128 – Marchiselli Grant Projects

WHEREAS, Resolution No. 197 dated August 21, 2020 established a capital project to track the costs associated with Marchiselli Grant Projects and

WHEREAS, a portion of these projects is funded through Federal and State Marchiselli Aid, which must be expended by the County and then claimed for reimbursement, requiring eighty-five percent of the project to be cash flowed by Washington County; now therefore be it

RESOLVED, the County Treasurer is hereby authorized to make an inter-fund loan from the General Fund not to exceed the total amount of authorized Federal and State Marchiselli Aid.

BUDGET IMPACT STATEMENT: Loss of interest income for the General Fund for the period of time the monies are loaned to the project.

Resolution No. **G** September 18, 2020

By Supervisors

TITLE: Amend Sewer District No. 2 Budget for Phones & Fuel

WHEREAS, the Executive Director of the Sewer District has requested a budget amendment to replace outdated phones and for diesel fuel, and

WHEREAS, the Public Works and Finance Committees have approved this request; now therefore be it

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

Increase Appropriation:

GB.8000.8110.2010	SD#2 Admin. – Office Equip.	600
GB.8000.8130.4270	SD#2 O&M – Auto Fuel	340
GB.8000.8131.4270	SD#2 Compost – Auto Fuel	<u>2,111</u>
		3,051

Decrease Appropriation:

GB.8000.8120.4270	SD#2 Sewers – Auto Fuel	2,451
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Increase Appropriated Fund Balance:

GB.599	SD#2 Appropriated Fund Balance	600
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BUDGET IMPACT STATEMENT: Replace outdated phone system and reallocate fuel budget.

Resolution No. H September 18, 2020

By Supervisors

TITLE: Amend Budget – Capital Project No. 125 for Burgoyne Avenue Roof Engineering

WHEREAS, the structural and mechanical engineering for the Burgoyne Avenue roof has been completed and the hazmat removal engineering needs to be done at a cost of \$15,225, and

WHEREAS, an additional \$11,850 is needed in the account and there are funds available in the project contingency for this engineering; now therefore be it

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

Increase Appropriation:

H125.1621.2040.31	Burgoyne Ave. Roof Engineering	11,850
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Decrease Appropriation:

H125.1990.4530	H125 Contingency	11,850
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BUDGET IMPACT STATEMENT: This will leave a balance of \$879,797 in the project contingency. Once this engineering is completed, the project can go out to bid.

Resolution No. I September 18, 2020

By Supervisors

TITLE: To Amend Capital Project No. 81 – County Route 10 Bridge over Poultney River for Marchiselli Supplemental Aid No. 5 PIN 1757.25

WHEREAS, the Superintendent of Public Works is in receipt of a supplemental Marchiselli agreement for the County Route 10 Bridge over the Poultney River, and

WHEREAS, the project budget has to be amended to reflect the additional construction costs and corresponding Marchiselli Aid; now therefore be it

RESOLVED, the County Treasurer be hereby authorized to amend the Capital Project No. 81 – County Route 10 Bridge Over Poultney River budget as follows:

Increase Appropriation:

H81.5000.5120.2006.03	Construction	120,000
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Increase Revenue:

H81.5000.5120.3597	State Marchiselli Aid	24,000
H81.5000.5120.4597	Federal Marchiselli Aid	<u>96,000</u>
		120,000

BUDGET IMPACT STATEMENT: None. Project is currently funded 80% Federal aid and 20% State aid with no local share.

Resolution No. J September 18, 2020

By Supervisors

TITLE: Amend Public Safety Budget for FY2020 Emergency Management Performance Grant (EMPG)

WHEREAS, Public Safety was notified of award of FY2020 EMPG funds in the amount of

\$28,272 for the period of October 1, 2019 – September 30, 2022, and

WHEREAS, these funds are provided by the U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA) and the New York State Division of Homeland Security and Emergency Services (DHSES) will administer the funding on behalf of FEMA, and

WHEREAS, these funds need to be recognized in the 2020 budget; now therefore be it

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

Increase Appropriation:

A.3640.2625.99	Grant Equipment	10,798
A.3640.4625.01	Grants Other	17,474
		<u>28,272</u>

Increase Revenue:

A.3640.4305	Federal Aid for Emg. Svcs.	28,272
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BUDGET IMPACT STATEMENT: Recognizes FY2020 EMPG grant in the 2020 budget.

Resolution No. **K** September 18, 2020

By Supervisors

TITLE: Amend the Non-Union Title by Grade Schedule for Electronic Technician

WHEREAS, the Board of Supervisors approved moving the Electronic Technician position from Buildings & Grounds to Information Technology, and

WHEREAS, the CIO of IT recommends upgrading the position from Grade 13 to Grade 14 due to the additional skills the position will have to learn to be a functioning part of the IT department, and

WHEREAS, the Finance Committee recommends upgrading the Electronic Technician position to Grade 14; now therefore be it

RESOLVED, that the Non-Union Title be Grade Schedule be amended to increase the Electronic Technician from Grade 13 to Grade 14 effective October 1, 2020.

BUDGET IMPACT STATEMENT: Funds in the budget for this change.

Resolution No. **L** September 18, 2020

By Supervisors

TITLE: To Amend the Non-Union Title by Grade Schedule to Establish Pay Rates for Special Patrol Officers

WHEREAS, the Sheriff has entered into contracts with five (5) local school districts to provide Special Patrol Officers for the school districts, and

WHEREAS, each school district has requested to pay a different hourly rate for the Special Patrol Officer provided by the Sheriff; now therefore be it

RESOLVED, the non-union Title by Grade schedule be amended for the title of Special Patrol Officers (SPO) at the following pay rates effective *Nunc Pro Tunc* to the first day of the contracted school year:

Grade	Hartford	Argyle	Greenwich	Whitehall	Hudson Falls
SPO	\$22.00	\$22.90	\$22.65	\$30.30	\$28.76

; and be it further

RESOLVED, the title of Special Patrol Officer shall not receive steps or annual base rate increases as the pay rates are set via contract with participating school districts from August 24th through June 30th of each year and shall not change during that period.

BUDGET IMPACT STATEMENT: Payments made by school districts pursuant to contract terms cover the costs associated with these positions.

Resolution No. **M** September 18, 2020

By Supervisors

TITLE: To Authorize Chairman to Sign Letter of Agreement for Autopsy and Morgue Services for 2020/2021 and Future Years Subject to Appropriation Therefore

WHEREAS, the County previously used the morgue facility at Albany Medical Center for the performance of autopsies in recent years, and

WHEREAS, Albany Med raised their charges for these services significantly, and

WHEREAS, the County Coroners worked with Glens Falls Hospital and a regional forensic pathologist to reactivate the morgue facility at Glens Falls Hospital for the performance of some autopsies ordered by the County Coroners, and

WHEREAS, through discussions with the involved parties, Glens Falls Hospital developed a fee schedule and letter of agreement for the provision of these services and provided the same for 2019/2020, and

WHEREAS, the Finance Committee has recommended the County enter into an agreement with Glens Falls Hospital for 2020/2021 services, and allow for future agreements subject to appropriation due to the necessity of providing these services; now therefore be it

RESOLVED, the Chairman of the Board of Supervisors is hereby authorized to sign the letter of agreement presented by Glens Falls Hospital for the provision of autopsies services, and any and all other documentation required to establish the relationship described herein in a form to be reviewed and approved by the County Attorney; and be it further

RESOLVED, that the Chairman be authorized to execute such agreements with Glens Falls Hospital, or other provider as approved by the Public Safety Committee, in future years subject to the limits of appropriation therefore made by the Board of Supervisors.

BUDGET IMPACT STATEMENT: Costs determined by level of usage during the fiscal year.

Resolution No. **N** September 18, 2020

By Supervisor

TITLE: To Amend 2020 Budget to Reflect Cost-Saving Measures Implemented in Response to COVID-19 Pandemic

WHEREAS, the ongoing COVID-19 pandemic has created significant budgetary uncertainty at all levels of government, and

WHEREAS, the Budget Officer has worked with the County's Department Heads to identify savings that can be realized during the 2020 budget year, and

WHEREAS, after identifying these various savings, the Budget Officer has recommended implementing these savings via a formal budget amendment; now therefore be it

RESOLVED, the Treasurer is hereby authorized and directed to make the following 2020 budget amendment:

Decrease Appropriation:

A.1490.121	DPW Admin – Regular Earnings	71,750
A.1620.121	B&G – Regular Earnings	30,000
A.1620.4420	B&G – Outside Services	55,000
A.3112.121	Sheriff – Regular Earnings	100,000
A.3112.123	Sheriff – OT (1.5)	50,000
A.3113.121	Sheriff (PT) – Regular Earnings	40,000
A.3152.123	Corrections – OT (1.5)	25,000
A.3153.121	Corrections (PT) – Regular Earnings	50,000
A.6010.121	DSS – Regular Earnings	47,500
A.6010.2020	DSS – Computer Equipment	2,500
A.6010.4030.01	DSS – Office Supplies	2,250
A.6010.4170	DSS – Education/Training	3,750
A.6010.4260	DSS – Mileage/Car Pool	5,000
A.6010.4400	DSS – Subcontractor – OFA	39,063
A.6100.4290	Medicaid – Program Expense	680,886
A.6119.4290	Child Care – Program Expense	25,000
A.9000.9901.02	Interfund Transfer – County Road	1,442,000
A.9000.9901.05	Interfund Transfer – Road Machinery	100,000
A.9000.9950.01	Interfund Transfer – Capital Projects	66,413
A.9900.9060.01	Pooled – Employee Health Insurance	617,316
A.9900.9065.01	Pooled – Retiree Under 65 Health Insurance	84,919
	Total	3,538,347

Decrease Revenue:

A.599	Appropriated Fund Balance	2,360,623
A.1410.1136	County Clerk – Auto Use Tax	30,000
A.1410.1255	County Clerk – Clerk Fees	75,000
A.2495.1189	ACC Contribution – Mortgage Tax	130,000
A.6411.3715	Tourism – I Love NY Funding	45,000
A.9900.1051	Pooled – Tax Auction Sales	250,000
A.9900.1110	Pooled – Sales Tax	297,724
A.9900.2401.01	Pooled – Interest and Earnings	100,000
A.9900.3089	Pooled – Rivers Casino Distr.	250,000
	Total	3,538,347

BUDGET IMPACT STATEMENT: Reduction of various revenues and appropriations totaling \$3,538,347. Will reduce the total appropriated Fund Balance in General Fund by \$2,360,623.