

FINANCE COMMITTEE MEETING MINUTES  
JANUARY 7, 2021

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

FINANCE COMMITTEE MEMBERS ABSENT: None.

SUPERVISORS: Hall, Henke, Ferguson, Shaw, Haff

Debra Prehoda, Clerk of the Board

Al Nolette, County Treasurer

Roger Wickes, County Attorney

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

1. Call to Order
2. Accept Minutes – December 10 & 28, 2020
3. Department Reports/Requests:
  - A. Real Property – Corrected Tax Bills
  - B. Treasurer
    1. Monthly Reports
  - C. Budget Amendments
    1. Sewer District No. 2 – 2020 Budget Shortfalls - \$46,590
    2. Bldgs. & Grounds – 2021 Architectural & Engineering Study – Public Health Relocation - \$19,000
    3. OFA – DSRIP Funds - \$2,500
4. Quarantine of Dogs for the Protection of Deer
5. Health Insurance Broker Services
6. Other Business
7. Union Negotiations – Larry Paltrowitz, Esq.
8. Adjournment

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

A motion to accept the minutes of the December 10 and 28, 2020 meetings was moved by Mr. Ward, seconded by Mrs. Clary, Mrs. Fedler and Mr. Griffith and adopted.

DEPARTMENT REPORTS/REQUESTS:

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

- Corrected Tax Bills – For the committee's information, distributed attached handout listing properties owned by New York State in the town of Fort Edward, birding lands, that were in the wrong section of the tax role so they were not billed properly and she has approved those changes; removing the penalty from school tax relievis. These parcels have been moved to the correct roll section going forward; tax roll section 3. She will have more corrected bills to address next month.
- The Director previously mentioned the Governor's Executive Order at the Government Operations meeting regarding a local option with senior citizen or person disabled with limited incomes/ disabilities exemptions and the renewal process and on December 28<sup>th</sup> legislation was passed regarding the emergency eviction and prevention act and in that it stated that the legislation now requires local governments to carry over the senior citizens and disabled homeowners exemptions so there is no need to pass a resolution at the town level.
- Board of Review Training - SUNY Adirondack wants to charge the county/Real Property for use of the facilities for Board of Review training. This is combined training with Warren County. Last year they also stated there would be a charge but was later waived. Requesting someone contact SUNY Adirondack about waiving this fee if they are allowed

to have live training but it will probably be on zoom rather than in person. Mr. Campbell will follow up with SUNY Adirondack.

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

- Governor's Executive Order – The Treasurer stated that the same 2019 COVID 19 emergency eviction act that the Governor passed and the Real Property Director just mentioned finally gave him clear guidance on municipal tax liens and it specially said that we cannot enforce our lien. The Treasurer stated we are on pause as far as tax liens go until May 1<sup>st</sup>. All the interest and penalties are per Real Property Tax law and they have not stopped. There is still a cost of waiting to pay taxes.
- Monthly Reports – Sales taxes received through January 4, 2021 for 2020 totals \$21,682,356.23; 2020 year to date over last year by \$536,421.47. This payment included a true up; monies were advanced to another part of the state earlier in the year and are now being redistributed. We are half a million over next year's budgeted sales tax and about \$400,000 over budget with one more deposit to go. The County could end up a half million to one million over budget. Includes handout on the impact of the AIM and Distressed Hospital redistributions. Paying one and three-quarters payments in this fiscal year for distressed hospitals because it includes last year's payment. Cash flow is low; impacted by the unpaid taxes – Governor's executive order and now the 19 emergency eviction act and not being able to send foreclosure notices has an impact on cash flow. DSS claims are behind and that team is working diligently through that process to resolve by the end of the month. Cash flow helped by the continued Medicaid relief. The property discussed at the Public Works meeting regarding an easement to relocate a pole has delinquent taxes and will be discussed further at the Board meeting. Projections show the use of half a million to a million dollars of fund balance usage but with the tax collections down \$1.8M, deferred tax revenue, will impact the fund balance and the entry would go back the other way once that is paid. Mr. Hogan asked about sending a letter letting the landowners know that the penalties and interest continue to accrue and the County Attorney stated he would be reluctant to do that because it could be looked at as a threat of foreclosure.
- Capital Plan – There is about enough money left in the capital project for the Burgoyne roof replacement. Have to pay the ACC debt and have only been banning it for about \$127,000 a year. Fiscal Advisors prepared handout, included in packet, detailing \$3,550,000 public improvement bonds for 10 years at 1.65% interest rate and also for 15 years. Chairman Campbell stated it is the best time to step in and start paying not just interest on the ACC debt. This borrowing represents ACC and the Burgoyne roof combined and that would free up the money in the capital plan to keep doing the things in the capital plan for the next two years. Need to know if the Board wants to move forward with the borrowing by the February meeting. In 2023 our money will be coming due from the debt service from the jail and that corresponds with the time frame for possible shared services with towns for highway barns and use that debt service for those buildings. The Treasurer stated we have been banning the money on ACC, interest only and a small bit of principle. Don't have to go long term on the debt for another two years but recommends now because of the interest rate. He recommends bonding long term for ACC at the February meeting. The additional mortgage taxes are not enough to cover the ACC debt. The Treasurer stated the capital plan has enough money to do the roof and nothing else or issue debt for the roof and leave money for other items. He needs an answer on borrowing by February Board meeting. Will

ask the Superintendent of Buildings and Ground to prepare a priority list of items that need to be done with an estimated cost and present at the next Government Operations meeting prior to deciding on the borrowing.

Also, the Treasurer stated if there is a shared services plan to move forward with building barns, the County can borrow the whole amount as long there is a MOA with the town to pay their share of the debt. The County can borrow at a better rate.

Budget amendment to move \$172,810 in surplus funds from completed capital projects into the capital plan contingency account for future projects. A motion to amend Capital Project No. 125 – Capital Improvement Plan to decrease appropriations \$172,810 and increase contingency \$172,810 was moved by Moved by Mr. O'Brien, seconded by Mr. Hicks and adopted. Mr. Hogan opposed.

The Information Technology portion of the capital plan was removed and appropriately placed in the operating budget but that money does not roll forward to the next budget year and the Treasurer would like to set up a reserve for the unspent money in the amount of \$233,928. The IT CIO would need to come to committee to requests the funds from the reserve into her budget. He recommends that this be done annually. A motion to create Information Technology reserve in the General Fund and move funds from the 2020 IT budget in the amount of \$233,928 into the reserve was moved by Mr. Griffith, seconded by Mr. O'Brien, Mrs. Fedler, Mrs. Clary, and Messrs. Ward and Losaw and adopted.

#### BUDGET AMENDMENTS:

- Sewer District No. 2 – 2020 Budget Shortfalls \$46,590 – A motion to amend 2020 Sewer District #2 budget in the amount of \$46,590 to cover budget shortfalls was moved by Mr. O'Brien, seconded by Mrs. Fedler and Messrs. Losaw and Ward and adopted.
- OFA – DSRIP Funds \$2,500 – A motion to amend 2021 DSS/OFA budget to recognize DSRIP funds and increase computer equipment line for the purchase of iPads was moved by Mr. O'Brien, seconded by Mrs. Fedler and Mrs. Clary and adopted.

QUARANTINE OF DOGS FOR THE PROTECTION OF DEER – The Board has for a number of years considered annually a resolution to establish a twenty-four hour quarantine of dogs for the protection of deer through May 1<sup>st</sup>. Discussion ensued on the necessity of this resolution and whether or not to present a resolution to establish this quarantine until May 1, 2021. Discussion ensued. No action taken to move resolution forward for consideration.

HEALTH INSURANCE BROKER SERVICES – Melissa Fitch, Personnel Officer, stated the interviews for the Health Insurance Broker services have been completed and would like to move forward a resolution at the January Board meeting to award contract with chosen broker. A motion to authorize agreement with Jaeger & Flynn Associates for Health Insurance Brokerage Services was moved by Mr. O'Brien and seconded by Mr. Ward. Discussion. The Personnel Officer did follow up with Schenectady County on Benetech reviews and would explain more in executive session if requested. She recommends moving forward with Jaeger & Flynn our current broker. The motion to authorize agreement with Jaeger & Flynn Associates for Health Insurance Brokerage Services was moved by Mr. O'Brien, seconded by Mr. Ward and adopted.

UNION NEGOTIATIONS – Larry Paltrowitz, Esq. – A motion to enter an executive session to discuss labor negotiations was moved by Mr. O’Brien, seconded by Mrs. Fedler and Mr. Ward. A motion to return to regular session was moved by Mr. Ward, seconded by Mrs. Fedler, Mr. Griffith and Mrs. Clary. In executive session discussed union negotiation under the Taylor Law and no action was taken. A motion to ratify agreement with 2021 – 2023 United Public Service Employee Union, Dispatchers, was moved by Mr. Ward, seconded by Mrs. Fedler, Messrs. Griffith and Losaw, Mrs. Clary and adopted.

The meeting adjourned at 11:45 A.M.

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



**WASHINGTON COUNTY  
REAL PROPERTY TAX SERVICES**

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

**Monthly Report to Finance Committee  
Corrected Tax Bills/Refunds  
Jan 7, 2021**

<u>Town</u>	<u>Tax Roll Year</u>	<u>Tax Map Number</u>	<u>Applicants Name and Address</u>	<u>Error</u>	<u>Original Tax Bill Amount</u>	<u>Corrected Bill Amount</u>
Fort Edward	2021	179.-2-10.1	People of State of New York 625 Broadway Albany, NY 12233	RPTL Sect. 550 Paragraph 2(i) Clerical Error incorrect releived school tax amount (should not include penalty).	\$ 619.00	\$ 591.61
		179.-2-10.2			\$ 4118.22	\$ 3935.97
		171.-1-13			\$ 4121.87	\$ 3939.45
		171.1-13.2			\$ 273.09	\$ 261.01
		171.-1-13.3			\$ 273.09	\$ 261.01
		171.-1-13.4			\$ 273.09	\$ 261.01
		171.-1-13.5			\$ 291.30	\$ 278.41
		171.1-13.9			\$ 120.15	\$ 114.84
		179.-2-16			\$ 666.34	\$ 636.85
		179.-2-17			\$ 895.75	\$ 856.11
		179.-2-18			\$ 710.05	\$ 678.62
		179.-2-19			\$ 775.57	\$ 741.25
		179.-2-20			\$ 1063.25	\$1016.19
		171.-1-25.2			\$ 4369.46	\$4176.09

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

Budget: \$19,450,000.00		Budget: \$19,850,000.00		Budget: \$21,297,724.00			
Date	Amount	Date	Amount	Date	Amount	(Under)/Over Prior Year	(Under)/Over Year-to-Date
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	\$303,736.51	(\$13,559.36)	(\$491,936.24)
	\$13,109,613.57		\$13,824,683.98		\$13,332,747.74		
10/5/2018	\$1,565,894.81	10/7/2019	\$1,986,881.50	10/7/2020	\$2,563,012.39	\$576,130.89	\$84,194.65
10/15/2018	\$480,823.38	10/15/2019	\$535,041.77	10/13/2020	\$516,836.71	(\$18,205.06)	\$65,989.59
	\$15,156,131.76		\$16,346,607.25		\$16,412,596.84		
11/7/2018	\$1,351,800.55	11/6/2019	\$1,399,989.26	11/6/2020	\$1,373,991.60	(\$25,997.66)	\$39,991.93
11/13/2018	\$255,014.29	11/13/2019	\$255,446.40	11/13/2020	\$295,162.62	\$39,716.22	\$79,708.15
	\$16,762,946.60		\$18,002,042.91		\$18,081,751.06		
12/6/2018	\$1,293,261.75	12/6/2019	\$1,158,274.23	12/7/2020	\$1,118,707.60	(\$39,566.63)	\$40,141.52
12/13/2018	\$272,348.79	12/13/2019	\$275,642.82	12/14/2020	\$321,309.37	\$45,666.55	\$85,808.07
12/29/2018	\$610,292.29	12/31/2019	\$948,021.02	12/31/2020	\$1,424,491.76	\$476,470.74	\$562,278.81
1/2/2019	\$763,888.78	1/2/2020	\$761,953.78	1/4/2021	\$736,096.44	(\$25,857.34)	\$536,421.47
	\$19,702,738.21		\$21,145,934.76		\$21,682,356.23		
1/14/2019	\$589,185.15	1/13/2020	\$543,044.83	1/13/2021			
	\$20,291,923.36		\$21,688,979.59		\$21,682,356.23		
	\$20,291,923.36		\$21,688,979.59		\$21,682,356.23		
	\$841,923.36		\$1,838,979.59		\$384,632.23		

December 6, 2019 deposit net of AIM funding intercept of \$195,676.  
May 2020 \$97,714.00 in Village AIM Payments Withheld.

	Actual	Aim Intercept	Aim & Hospital intercept 2021		
2/7/2020	\$1,401,193.01	\$1,401,193.01	\$1,274,203.01		
2/13/2020	\$334,999.55	\$334,999.55	\$334,999.55		
3/6/2020	\$1,198,058.21	\$1,198,058.21	\$1,198,058.21	2020 Distressed Hospital	\$126,990.00
3/13/2020	\$224,434.02	\$224,434.02	\$224,434.02	2021 Village Aim	\$97,714.00
4/7/2020	\$1,573,783.36	\$1,573,783.36	\$1,573,783.36	1Q2021 Distressed Hospital	\$31,747.50
4/13/2020	\$390,762.99	\$390,762.99	\$390,762.99	2Q2021 Distressed Hospital	\$31,747.50
5/7/2020	\$954,798.88	\$857,084.88	\$825,337.38	3Q2021 Distressed Hospital	\$31,747.50
5/13/2020	\$193,268.52	\$193,268.52	\$193,268.52	4Q2021 Distressed Hospital	\$31,747.50
6/5/2020	\$902,120.34	\$902,120.34	\$902,120.34	2021 Town aim Intercept	\$195,676.00
6/15/2020	\$170,263.55	\$170,263.55	\$170,263.55		<u>\$547,370.00</u>
6/30/2020	\$1,478,110.90	\$1,478,110.90	\$1,478,110.90	Optional:	
7/1/2020	\$653,254.53	\$653,254.53	\$653,254.53	2 Village Aim Make Whole	\$23,853.80
7/13/2020	\$588,560.36	\$588,560.36	\$588,560.36	3 Town Aim Make Whole	\$34,896.80
8/7/2020	\$1,376,115.73	\$1,376,115.73	\$1,344,368.23		<u>\$58,750.60</u>
8/13/2020	\$281,866.18	\$281,866.18	\$281,866.18		
9/8/2020	\$1,405,135.10	\$1,405,135.10	\$1,405,135.10		
9/14/2020	\$303,736.51	\$303,736.51	\$303,736.51		
10/7/2020	\$2,563,012.39	\$2,563,012.39	\$2,563,012.39		
10/13/2020	\$516,836.71	\$516,836.71	\$516,836.71		
11/6/2020	\$1,373,991.60	\$1,373,991.60	\$1,342,244.10		
11/13/2020	\$295,162.62	\$295,162.62	\$295,162.62		
12/7/2020	\$1,314,383.60	\$1,118,707.60	\$1,118,707.60		
12/14/2020	\$321,309.37	\$321,309.37	\$321,309.37		
12/31/2020					
1/4/2021					
1/13/2021					
	\$19,815,158.03	\$19,521,768.03	\$19,299,535.53		

Gross Sales \$660,505,268.00  
Sales Tax Percent 3.00% 2.9556% 2.9219%

**Aid and Incentives for Municipalities (AIM) and AIM-Related Payments**

OSC Municode	Municipality	County	Class	FY 2019 Enacted Budget AIM (\$)	FY 2020 Enacted Budget AIM or AIM-Related (\$)	FY 2021 Enacted Budget AIM or AIM-Related (\$)	Payment Month	AIM or AIM-Related?	Local Fiscal Year End	Additional Information
530333900000	Town of Granville	Washington	Town	\$45,727	\$45,727	\$45,727	September 2020	AIM	12/31	
530343900000	Town of Kingsbury	Washington	Town	\$102,834	\$102,834	\$102,834	September 2020	AIM	12/31	
530390700000	Town of Whitehall	Washington	Town	\$25,923	\$25,923	\$25,923	September 2020	AIM	12/31	
530403000230	Village of Argyle	Washington	Village	\$3,853	\$3,853	\$3,853	September 2020	AIM	05/31	
530443902400	Village of Hudson Falls	Washington	Village	\$115,416	\$115,416	\$115,416	September 2020	AIM	05/31	
530303000000	Town of Argyle	Washington	Town	\$15,709	\$15,709	\$15,709	December 2020	AIM-Related	12/31	
530311300000	Town of Cambridge	Washington	Town	\$8,442	\$8,442	\$8,442	December 2020	AIM-Related	12/31	
530323900000	Town of Dresden	Washington	Town	\$3,030	\$3,030	\$3,030	December 2020	AIM-Related	12/31	
530325100000	Town of Easton	Washington	Town	\$9,727	\$9,727	\$9,727	December 2020	AIM-Related	12/31	
530329500000	Town of Fort Ann	Washington	Town	\$12,238	\$12,238	\$12,238	December 2020	AIM-Related	12/31	
530329700000	Town of Fort Edward	Washington	Town	\$37,450	\$37,450	\$37,450	December 2020	AIM-Related	12/31	
530334900000	Town of Greenwich	Washington	Town	\$26,370	\$26,370	\$26,370	December 2020	AIM-Related	12/31	
530336600000	Town of Hampton	Washington	Town	\$3,640	\$3,640	\$3,640	December 2020	AIM-Related	12/31	
530337800000	Town of Hartford	Washington	Town	\$13,082	\$13,082	\$13,082	December 2020	AIM-Related	12/31	
530338400000	Town of Hebron	Washington	Town	\$7,448	\$7,448	\$7,448	December 2020	AIM-Related	12/31	
530342400000	Town of Jackson	Washington	Town	\$5,695	\$5,695	\$5,695	December 2020	AIM-Related	12/31	
530369500000	Town of Putnam	Washington	Town	\$3,249	\$3,249	\$3,249	December 2020	AIM-Related	12/31	
530373800000	Town of Salem	Washington	Town	\$23,578	\$23,578	\$23,578	December 2020	AIM-Related	12/31	
530390600000	Town of White Creek	Washington	Town	\$21,553	\$21,553	\$21,553	December 2020	AIM-Related	12/31	
530490600660	Village of Cambridge	Washington	Village	\$11,751	\$11,751	\$11,751	May 2021	AIM-Related	05/31	
530429501760	Village of Fort Ann	Washington	Village	\$4,465	\$4,465	\$4,465	December 2020	AIM-Related	02/28	
530429701780	Village of Fort Edward	Washington	Village	\$28,341	\$28,341	\$28,341	May 2021	AIM-Related	05/31	
530433901990	Village of Granville	Washington	Village	\$19,357	\$19,357	\$19,357	May 2021	AIM-Related	05/31	
530434902060	Village of Greenwich	Washington	Village	\$14,437	\$14,437	\$14,437	May 2021	AIM-Related	05/31	
530490705350	Village of Whitehall	Washington	Village	\$23,828	\$23,828	\$23,828	May 2021	AIM-Related	05/31	
				587,143	587,143	587,143				



			'18-'19 Funding	'19-'20 Prop	Diff		
Dresden	Washington	Town	\$3,030	\$0	(\$3,030)		
Putnam	Washington	Town	\$3,249	\$0	(\$3,249)		
Hampton	Washington	Town	\$3,640	\$0	(\$3,640)		
Fort Ann	Washington	Village	\$4,465	\$0	(\$4,465)	Town Total	(\$191,211)
Jackson	Washington	Town	\$5,695	\$0	(\$5,695)	Village Total	(\$102,179)
Hebron	Washington	Town	\$7,448	\$0	(\$7,448)		<b>(\$293,390)</b>
Cambridge	Washington	Town	\$8,442	\$0	(\$8,442)		
Easton	Washington	Town	\$9,727	\$0	(\$9,727)		
Cambridge	Washington	Village	\$11,751	\$0	(\$11,751)		
Fort Ann	Washington	Town	\$12,238	\$0	(\$12,238)		
Hartford	Washington	Town	\$13,082	\$0	(\$13,082)		
Greenwich	Washington	Village	\$14,437	\$0	(\$14,437)		
Argyle	Washington	Town	\$15,709	\$0	(\$15,709)		
Granville	Washington	Village	\$19,357	\$0	(\$19,357)		
White Creek	Washington	Town	\$21,553	\$0	(\$21,553)		
Salem	Washington	Town	\$23,578	\$0	(\$23,578)		
Greenwich	Washington	Town	\$26,370	\$0	(\$26,370)		
Fort Edward	Washington	Village	\$28,341	\$0	(\$28,341)		
Whitehall	Washington	Village	\$23,828	\$0	(\$23,828)		
Fort Edward	Washington	Town	\$37,450	\$0	(\$37,450)		
Argyle	Washington	Village	\$3,853	\$3,853	\$0		
Whitehall	Washington	Town	\$25,923	\$25,923	\$0		
Granville	Washington	Town	\$45,727	\$45,727	\$0		
Hudson Falls	Washington	Village	\$115,416	\$115,416	\$0		
Kingsbury	Washington	Town	\$102,834	\$102,834	\$0		
			\$587,143			<b>(\$293,390)</b>	<b>(\$293,753)</b>
							<b>\$ (587,143.00)</b>
				2019	2020	Total	

WASHINGTON COUNTY  
GLENS FALLS NATIONAL BANK & TRUST CO.  
FOR THE PERIOD ENDED: 01/04/2021

NAME OF ACCOUNT	ACCOUNT NUMBER	BALANCE
Mortgage Tax		\$243,161.08
Capital Construction		\$523,278.75
Sewer District No. 2 Oper & Maint		\$214,274.99
Trust & Agency-Trustee		\$0.49
Court & Trust		\$0.00
Solid Waste Management		\$0.00
BOS		\$26.94
Treasurer Petty Cash		\$44,998.20
Health/Dental Insurance Account		\$1,723,036.20
Internet Payment Account		\$87,647.29
County Clerk DMV		\$252,860.54
Sheriff Inmate Com		\$69,917.72
Sheriff Inmate Trust Fund		\$9,188.37
Sheriff General		\$5,949.52
DA Prosecution Acct		\$4,443.14
County Road Machinery		\$781,672.18
Compensation & Disability		\$19,888.45
General Fund		\$4,946,398.82
Workers Compensation		\$418,134.48
Employee Flex Spending		\$44,828.35
Trust & Agency SSA-Beneficiaries		\$87,789.88
Crime Proceeds-DA		\$88,310.34
Payroll		\$300,158.51
General Fund-DSS		\$174,751.18
Crime Proceeds-Sheriff		\$82,133.49
Sewer District No. 1 Wares/Wash IDA		\$56,498.47
Trust & Agency		\$235,148.64
DSS-Cash Receipts		\$157,089.78
Car Pool		\$811,800.62
Community Development		\$0.00
County Road		\$463,016.43
Treasurer Petty Cash-Procurement		\$0.03
County Clerk General		\$679,981.06
County Clerk Current Exp		\$0.00
Sheriff		\$567.96
DSS-Incidental		\$4,786.04
Probation		\$10,496.89
Sheriff Civil Fund		\$74,164.89
CDBG Grant Awards		\$0.00
LCLGRP8 Passthrough		\$39,521.96
Bail Passthrough		\$1,116.29
DSS Food Pantry		\$5,374.09
ADRC		\$3,257.31

**COURT & TRUST ACCOUNTS**

Action #672	\$7,618.37
Action #673	\$0.00
Action #676	\$1,001.27
Action #678	\$250.01
Trustee: Roblee-Barker	\$199.00
Trustee: Blanchfield	\$1,000.50
Trustee: Tierney	\$300.16
Trustee: Gitchriet	\$300.16
Trustee: Grady	\$297.16
Trustee: Russell	\$500.24

**CERTIFICATES OF DEPOSIT**

Total	\$12,405,638.22
Irrevocable Stand-By LOC (FHL Bank of NY)	\$0.00
Securities Pledged (Book)	\$13,489,410.73
FDIC Insurance	\$250,000.00
	\$13,739,410.73
Difference (-Securities in Excess of Deposits)	(\$1,334,257.09)

\*Market Value

GFN - Insured Cash Sweep:			
General	\$8,001,812.09	\$8,001,812.09	0.2000% 9/21/2020
Sewer District	\$1,553,633.10		
Workers Comp Reserve	\$1,801,367.91		
Self Insurance-Health Insurance	\$3,591,730.82		
Capital Construction	\$6,527,489.94		
NYCLASS		\$0.00	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		

q:\cashbalancesecuritization

Total Cash on Hand \$31,881,187.99

	2018	2019	2020	
Ending Cash Balance 12/31/YYYY	\$9,511,414.54	\$10,994,084.95	\$8,492,965.90	-\$2,501,119.05

	2018	2019	2020	2020/2019 Variance
Total Due All Taxes 12/31/YY	\$9,324,162.04	\$4,602,151.03	\$6,770,724.75	\$2,168,573.72

	2018	2019	2020	2020/2019 Variance
collections 10/01-12/31	\$1,822,710.01	\$2,544,298.45	\$1,306,276.14	\$1,238,022.31
current year taxes due 12/31	\$4,751,521.16	\$3,061,588.47	\$3,916,862.04	\$855,273.57
1 year prior as of 12/31	\$3,923,055.11	\$782,779.59	\$1,763,531.23	\$980,751.64
	\$8,674,576.27	\$3,844,368.06	\$5,680,393.27	\$1,836,025.21



# Budget by Function Report

Through 12/31/20  
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 Total
<b>Fund A - General Fund</b>									
<b>REVENUE</b>									
1000-1999 - General Government Support	3,580,464.00	790,921.00	4,371,385.00	941,810.59	.00	3,453,785.51	917,599.49	79	4,326,663.38
2000-2999 - Education	3,133,250.00	(130,000.00)	3,003,250.00	142,280.86	.00	1,792,415.43	1,210,834.57	60	2,978,832.05
3000-3999 - Public Safety	2,152,870.00	109,366.00	2,262,236.00	237,001.93	.00	1,554,589.63	707,646.37	69	2,019,603.76
4000-4999 - Health	3,927,534.00	208,900.00	4,136,434.00	689.46	.00	713,325.58	3,423,108.42	17	3,790,239.35
6000-6999 - Economic Assistance and Opportunity	15,748,035.00	565,816.00	16,313,851.00	151,409.48	.00	7,617,069.29	8,696,781.71	47	14,685,991.63
7000-7999 - Culture and Recreation	744,459.00	14,000.00	758,459.00	92,874.00	.00	451,263.40	307,195.60	59	737,258.09
8000-8999 - Home and Community Service	.00	203,667.00	203,667.00	.00	.00	65,740.19	137,926.81	32	.00
9999 - Pooled/Unallocable	58,643,849.00	(576,324.00)	58,067,525.00	3,632,709.83	.00	58,108,518.91	(40,993.91)	100	61,547,848.17
<b>REVENUE TOTALS</b>	<b>\$87,930,461.00</b>	<b>\$1,186,346.00</b>	<b>\$89,116,807.00</b>	<b>\$5,198,776.15</b>	<b>\$0.00</b>	<b>\$73,756,707.94</b>	<b>\$15,360,099.06</b>	<b>83%</b>	<b>\$90,086,436.43</b>
<b>EXPENSE</b>									
1000-1999 - General Government Support	13,102,491.00	3,763,967.14	16,866,458.14	2,065,696.77	(92,851.79)	14,843,084.05	2,116,225.88	87	14,748,395.14
2000-2999 - Education	5,378,466.00	130,187.00	5,508,653.00	201,831.44	85.48	4,084,967.95	1,423,599.57	74	5,765,643.41
3000-3999 - Public Safety	12,286,355.00	3,832,716.95	16,119,071.95	2,705,402.20	15,529.22	14,826,355.74	1,277,186.99	92	15,039,683.10
4000-4999 - Health	4,481,379.00	747,730.44	5,229,109.44	361,529.12	278.96	4,051,163.46	1,177,667.02	77	4,641,997.45
6000-6999 - Economic Assistance and Opportunity	29,295,124.00	3,391,752.73	32,686,876.73	2,656,705.15	(70,252.22)	27,646,055.12	5,111,073.83	84	30,760,553.78
7000-7999 - Culture and Recreation	1,025,752.00	287,400.00	1,313,152.00	164,081.65	70.64	983,257.35	329,824.01	75	1,196,271.20
8000-8999 - Home and Community Service	1,002,552.00	247,182.00	1,249,734.00	18,818.96	72.84	1,047,621.64	202,039.52	84	1,070,585.07
9000-9099 - Retiree Employee Benefit	1,593,204.00	(84,919.00)	1,508,285.00	214,643.02	.00	1,326,282.60	182,002.40	88	1,366,543.34
9700-9799 - Debt Service	74,796.00	.00	74,796.00	(.01)	.00	53,884.59	20,911.41	72	87,357.52
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	(527,910.00)	10,600,845.00	860,000.00	.00	8,900,845.10	1,699,999.90	84	10,134,432.70
9999 - Pooled/Unallocable	10,963,269.00	(11,555,063.00)	(591,794.00)	18,862.01	.00	61,726.10	(653,520.10)	-10	9,223.54
<b>EXPENSE TOTALS</b>	<b>\$90,530,461.00</b>	<b>\$233,044.26</b>	<b>\$90,763,505.26</b>	<b>\$9,267,570.31</b>	<b>(\$147,066.87)</b>	<b>\$78,023,561.06</b>	<b>\$12,887,011.07</b>	<b>86%</b>	<b>\$85,018,419.93</b>
<b>Fund A - General Fund Totals</b>									
<b>REVENUE TOTALS</b>	<b>87,930,461.00</b>	<b>1,186,346.00</b>	<b>89,116,807.00</b>	<b>5,198,776.15</b>	<b>.00</b>	<b>73,756,707.94</b>	<b>15,360,099.06</b>	<b>83%</b>	<b>90,086,436.43</b>
<b>EXPENSE TOTALS</b>	<b>90,530,461.00</b>	<b>233,044.26</b>	<b>90,763,505.26</b>	<b>9,267,570.31</b>	<b>(147,066.87)</b>	<b>78,023,561.06</b>	<b>12,887,011.07</b>	<b>86%</b>	<b>85,018,419.93</b>
<b>Fund A - General Fund Totals</b>	<b>(\$2,600,000.00)</b>	<b>\$953,301.74</b>	<b>(\$1,646,698.26)</b>	<b>(\$4,068,794.16)</b>	<b>\$147,066.87</b>	<b>(\$4,266,853.12)</b>	<b>\$2,473,087.99</b>		<b>\$5,068,016.50</b>
<b>Fund CM - Car Pool</b>									
<b>REVENUE</b>									
5000-5999 - Transportation	876,170.00	360,000.00	1,236,170.00	365,783.31	.00	991,545.56	244,624.44	80	830,981.82
<b>REVENUE TOTALS</b>	<b>\$876,170.00</b>	<b>\$360,000.00</b>	<b>\$1,236,170.00</b>	<b>\$365,783.31</b>	<b>\$0.00</b>	<b>\$991,545.56</b>	<b>\$244,624.44</b>	<b>80%</b>	<b>\$830,981.82</b>
<b>EXPENSE</b>									
5000-5999 - Transportation	876,170.00	.00	876,170.00	28,604.63	138,827.72	526,729.31	210,612.97	76	1,013,770.78
9000-9099 - Retiree Employee Benefit	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$876,170.00</b>	<b>\$0.00</b>	<b>\$876,170.00</b>	<b>\$28,604.63</b>	<b>\$138,827.72</b>	<b>\$526,729.31</b>	<b>\$210,612.97</b>	<b>76%</b>	<b>\$1,013,770.78</b>
<b>Fund CM - Car Pool Totals</b>									



# Budget by Function Report

Through 12/31/20  
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 Total
REVENUE TOTALS	876,170.00	360,000.00	1,236,170.00	365,783.31	.00	991,545.56	244,624.44	80%	830,981.82
EXPENSE TOTALS	876,170.00	.00	876,170.00	28,604.63	138,827.72	526,729.31	210,612.97	76%	1,013,770.78
<b>Fund CM - Car Pool Totals</b>	<b>\$0.00</b>	<b>\$360,000.00</b>	<b>\$360,000.00</b>	<b>\$337,178.68</b>	<b>(\$138,827.72)</b>	<b>\$464,816.25</b>	<b>\$34,011.47</b>		<b>(\$182,788.96)</b>
<b>Fund D - County Road</b>									
REVENUE									
5000-5999 - Transportation	13,854,200.00	(547,812.00)	13,306,388.00	904,445.82	.00	10,505,669.23	2,800,718.77	79	14,762,799.25
9700-9799 - Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$13,854,200.00	(\$547,812.00)	\$13,306,388.00	\$904,445.82	\$0.00	\$10,505,669.23	\$2,800,718.77	79%	\$14,762,799.25
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	13,554,301.00	118,731.59	13,673,032.59	1,101,473.63	131,108.99	10,357,683.93	3,184,239.67	77	14,458,742.99
9000-9099 - Retiree Employee Benefit	406,485.00	.00	406,485.00	55,028.98	.00	337,455.95	69,029.05	83	345,012.50
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	104,522.29
9900-9998 - Interfund Transfer	.00	13,322.00	13,322.00	.00	.00	13,322.00	.00	100	49,850.00
EXPENSE TOTALS	\$14,054,200.00	\$132,053.59	\$14,186,253.59	\$1,156,502.61	\$131,108.99	\$10,741,053.94	\$3,314,090.66	77%	\$14,958,127.78
<b>Fund D - County Road Totals</b>									
REVENUE TOTALS	13,854,200.00	(547,812.00)	13,306,388.00	904,445.82	.00	10,505,669.23	2,800,718.77	79%	14,762,799.25
EXPENSE TOTALS	14,054,200.00	132,053.59	14,186,253.59	1,156,502.61	131,108.99	10,741,053.94	3,314,090.66	77%	14,958,127.78
<b>Fund D - County Road Totals</b>	<b>(\$200,000.00)</b>	<b>(\$679,865.59)</b>	<b>(\$879,865.59)</b>	<b>(\$252,056.79)</b>	<b>(\$131,108.99)</b>	<b>(\$235,384.71)</b>	<b>(\$513,371.89)</b>		<b>(\$195,328.53)</b>
<b>Fund DM - County Road Machinery</b>									
REVENUE									
5000-5999 - Transportation	3,559,500.00	848,034.00	4,407,534.00	14,114.24	.00	2,279,284.88	2,128,249.12	52	3,743,216.60
REVENUE TOTALS	\$3,559,500.00	\$848,034.00	\$4,407,534.00	\$14,114.24	\$0.00	\$2,279,284.88	\$2,128,249.12	52%	\$3,743,216.60
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	3,606,506.00	858,314.00	4,464,820.00	458,852.89	1,314,423.17	2,564,957.03	585,439.80	87	3,906,086.48
9000-9099 - Retiree Employee Benefit	52,994.00	.00	52,994.00	5,954.18	.00	37,181.23	15,812.77	70	43,885.34
EXPENSE TOTALS	\$3,659,500.00	\$858,314.00	\$4,517,814.00	\$464,807.07	\$1,314,423.17	\$2,602,138.26	\$601,252.57	87%	\$3,949,971.82
<b>Fund DM - County Road Machinery Totals</b>									
REVENUE TOTALS	3,559,500.00	848,034.00	4,407,534.00	14,114.24	.00	2,279,284.88	2,128,249.12	52%	3,743,216.60
EXPENSE TOTALS	3,659,500.00	858,314.00	4,517,814.00	464,807.07	1,314,423.17	2,602,138.26	601,252.57	87%	3,949,971.82
<b>Fund DM - County Road Machinery Totals</b>	<b>(\$100,000.00)</b>	<b>(\$10,280.00)</b>	<b>(\$110,280.00)</b>	<b>(\$450,692.83)</b>	<b>(\$1,314,423.17)</b>	<b>(\$322,853.38)</b>	<b>\$1,526,996.55</b>		<b>(\$206,755.22)</b>
<b>Fund GA - Sewer District No. 1 IDA</b>									
REVENUE									
8000-8999 - Home and Community Service	75,275.00	.00	75,275.00	(297.69)	.00	32,613.58	42,661.42	43	80,740.41
REVENUE TOTALS	\$75,275.00	\$0.00	\$75,275.00	(\$297.69)	\$0.00	\$32,613.58	\$42,661.42	43%	\$80,740.41



# Budget by Function Report

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Function Sub Function	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund GA - Sewer District No. 1 IDA</b>									
EXPENSE									
8000-8999 - Home and Community Service	84,300.00	53,381.00	137,681.00	46.79	.00	106,863.80	30,817.20	78	63,656.81
EXPENSE TOTALS	\$84,300.00	\$53,381.00	\$137,681.00	\$46.79	\$0.00	\$106,863.80	\$30,817.20	78%	\$63,656.81
<b>Fund GA - Sewer District No. 1 IDA Totals</b>									
REVENUE TOTALS	75,275.00	.00	75,275.00	(297.69)	.00	32,613.58	42,661.42	43%	80,740.41
EXPENSE TOTALS	84,300.00	53,381.00	137,681.00	46.79	.00	106,863.80	30,817.20	78%	63,656.81
<b>Fund GA - Sewer District No. 1 IDA Totals</b>	<b>(\$9,025.00)</b>	<b>(\$53,381.00)</b>	<b>(\$62,406.00)</b>	<b>(\$344.48)</b>	<b>\$0.00</b>	<b>(\$74,250.22)</b>	<b>\$11,844.22</b>		<b>\$17,083.60</b>
<b>Fund GB - Sewer District II</b>									
REVENUE									
8000-8999 - Home and Community Service	2,427,828.00	354,628.00	2,782,456.00	428.88	.00	2,200,428.42	582,027.58	79	2,433,225.39
REVENUE TOTALS	\$2,427,828.00	\$354,628.00	\$2,782,456.00	\$428.88	\$0.00	\$2,200,428.42	\$582,027.58	79%	\$2,433,225.39
EXPENSE									
8000-8999 - Home and Community Service	2,128,356.00	780,285.00	2,908,641.00	258,990.38	11,610.80	2,295,791.89	601,238.31	79	1,939,276.20
9000-9099 - Retiree Employee Benefit	50,057.00	.00	50,057.00	11,688.08	.00	52,582.48	(2,525.48)	105	41,562.30
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	23,333.49
EXPENSE TOTALS	\$2,427,828.00	\$780,285.00	\$3,208,113.00	\$270,678.46	\$11,610.80	\$2,542,754.05	\$653,748.15	80%	\$2,214,505.99
<b>Fund GB - Sewer District II Totals</b>									
REVENUE TOTALS	2,427,828.00	354,628.00	2,782,456.00	428.88	.00	2,200,428.42	582,027.58	79%	2,433,225.39
EXPENSE TOTALS	2,427,828.00	780,285.00	3,208,113.00	270,678.46	11,610.80	2,542,754.05	653,748.15	80%	2,214,505.99
<b>Fund GB - Sewer District II Totals</b>	<b>\$0.00</b>	<b>(\$425,657.00)</b>	<b>(\$425,657.00)</b>	<b>(\$270,249.58)</b>	<b>(\$11,610.80)</b>	<b>(\$342,325.63)</b>	<b>(\$71,720.57)</b>		<b>\$218,719.40</b>
<b>Fund MS - Self Insurance - Health Insurance</b>									
REVENUE									
9000-9099 - Retiree Employee Benefit	9,118,754.00	.00	9,118,754.00	1,029,411.26	.00	8,280,541.29	838,212.71	91	8,468,629.98
REVENUE TOTALS	\$9,118,754.00	\$0.00	\$9,118,754.00	\$1,029,411.26	\$0.00	\$8,280,541.29	\$838,212.71	91%	\$8,468,629.98
EXPENSE									
9000-9099 - Retiree Employee Benefit	9,118,754.00	347.28	9,119,101.28	2,255.72	31.47	6,750,465.93	2,368,603.88	74	7,907,646.71
EXPENSE TOTALS	\$9,118,754.00	\$347.28	\$9,119,101.28	\$2,255.72	\$31.47	\$6,750,465.93	\$2,368,603.88	74%	\$7,907,646.71
<b>Fund MS - Self Insurance - Health Insurance Totals</b>									
REVENUE TOTALS	9,118,754.00	.00	9,118,754.00	1,029,411.26	.00	8,280,541.29	838,212.71	91%	8,468,629.98
EXPENSE TOTALS	9,118,754.00	347.28	9,119,101.28	2,255.72	31.47	6,750,465.93	2,368,603.88	74%	7,907,646.71
<b>Fund MS - Self Insurance - Health Insurance Totals</b>	<b>\$0.00</b>	<b>(\$347.28)</b>	<b>(\$347.28)</b>	<b>\$1,027,155.54</b>	<b>(\$31.47)</b>	<b>\$1,530,075.36</b>	<b>(\$1,530,391.17)</b>		<b>\$560,983.27</b>
<b>Fund S - Self Insurance</b>									
REVENUE									
1000-1999 - General Government Support	1,272,010.00	.00	1,272,010.00	48,550.47	.00	1,298,264.76	(26,254.76)	102	1,173,301.22
REVENUE TOTALS	\$1,272,010.00	\$0.00	\$1,272,010.00	\$48,550.47	\$0.00	\$1,298,264.76	(\$26,254.76)	102%	\$1,173,301.22



# Budget by Function Report

Through 12/31/20  
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 Total
<b>Fund S - Self Insurance</b>									
EXPENSE									
1000-1999 - General Government Support	1,272,010.00	16.86	1,272,026.86	38,787.46	.00	1,154,347.84	117,679.02	91	1,358,701.95
9000-9099 - Retiree Employee Benefit	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$1,272,010.00	\$16.86	\$1,272,026.86	\$38,787.46	\$0.00	\$1,154,347.84	\$117,679.02	91%	\$1,358,701.95
<b>Fund S - Self Insurance Totals</b>									
REVENUE TOTALS	1,272,010.00	.00	1,272,010.00	48,550.47	.00	1,298,264.76	(26,254.76)	102%	1,173,301.22
EXPENSE TOTALS	1,272,010.00	16.86	1,272,026.86	38,787.46	.00	1,154,347.84	117,679.02	91%	1,358,701.95
<b>Fund S - Self Insurance Totals</b>	\$0.00	(\$16.86)	(\$16.86)	\$9,763.01	\$0.00	\$143,916.92	(\$143,933.78)		(\$185,400.73)
<b>Grand Totals</b>									
REVENUE TOTALS	119,114,198.00	2,201,196.00	121,315,394.00	7,561,212.44	.00	99,345,055.66	21,970,338.34	82%	121,579,331.10
EXPENSE TOTALS	122,023,223.00	2,057,441.99	124,080,664.99	11,229,253.05	1,448,935.28	102,447,914.19	20,183,815.52	84%	116,484,801.77
<b>Grand Totals</b>	(\$2,909,025.00)	\$143,754.01	(\$2,765,270.99)	(\$3,668,040.61)	(\$1,448,935.28)	(\$3,102,858.53)	\$1,786,522.82		\$5,094,529.33



# Project Income Statement

Life-to-Date Through 01/07/21

Project Number	Project Description	Status	Budget	Actual	Encumbered	Balance
<b>Project H125 - Capital Improvement Plan</b>						
<b>Level 2 1 - Revenues</b>						
Level 3 - 240101	Interest	Active	REVENUES .00	6,387.32		(6,387.32)
		Level 3 240101 - Interest	Net \$0.00	\$6,387.32		(\$6,387.32)
Level 3 - 5031	Interfund Revenue	Active	REVENUES 2,792,685.00	2,792,686.00		(1.00)
		Level 3 5031 - Interfund Revenue	Net \$2,792,685.00	\$2,792,686.00		(\$1.00)
		<b>Level 2 1 - Revenues</b>	<b>Net \$2,792,685.00</b>	<b>\$2,799,073.32</b>		<b>(\$6,388.32)</b>
Level 2 - 1620204016	Cooling Tower Replacement 2019	Active	EXPENSES 167,895.00	167,895.00	.00	.00
Level 2 - 1620204017	LEC RTU Replacement 2019	Active	EXPENSES 499,800.00	499,800.00	.00	.00
Level 2 - 1620204022	2019 Access Control	Active	EXPENSES 26,214.00	26,213.73	.00	.27
Level 2 - 1620204023	Purchase of Real Property	Active	EXPENSES 275,668.00	275,668.14	.00	(.14)
Level 2 - 1620204024	2020 LEC RTU Replacement	Active	EXPENSES 10,000.00	8,400.00	.00	1,600.00
Level 2 - 1620204028	Fire System Replacement - Main Campus	Active	EXPENSES 100,000.00	.00	.00	100,000.00
Level 2 - 1620204029	DPW - Fuel System Upgrades	Active	EXPENSES 150,000.00	.00	140,362.00	9,638.00
Level 2 - 1620204032	St. Paul Elevator Upgrade	Active	EXPENSES 90,000.00	.00	.00	90,000.00
Level 2 - 1621204022	Access Control	Active	EXPENSES 50,000.00	.00	.00	50,000.00
Level 2 - 1621204030	Burgoyne Ave Generator Purchase	Active	EXPENSES 55,000.00	42,500.00	.00	12,500.00
Level 2 - 1621204031	Burgoyne Ave Roof Engineering	Active	EXPENSES 76,850.00	54,956.59	5,143.41	16,750.00
Level 2 - 1621204033	Burgoyne Ave Parking Improvements	Active	EXPENSES 50,000.00	.00	.00	50,000.00
Level 2 - 1680204018	SAN Replacement	Active	EXPENSES 83,525.00	83,525.00	.00	.00
Level 2 - 1680204019	Pulse - VPN	Active	EXPENSES 11,990.00	11,317.50	.00	672.50
Level 2 - 1680204020	Datacenter	Active	EXPENSES 29,340.00	29,340.18	.00	(.18)
Level 2 - 1680204021	Domain Controller	Active	EXPENSES 7,575.00	7,575.00	.00	.00
Level 2 - 1680204025	Burgoyne Technology Improvements	Active	EXPENSES 70,124.00	69,773.54	350.00	.46
Level 2 - 1680204026	Firewall Replacement 2020	Active	EXPENSES 74,320.00	43,570.00	30,750.00	.00
Level 2 - 1680204027	Cradlepoint Replacement	Active	EXPENSES 55,000.00	.00	15,420.00	39,580.00
Level 2 - 4530	Contingency	Active	EXPENSES 813,384.00	.00	.00	813,384.00
Level 2 - 9900990106	Interfund Transfer to General Fund	Active	EXPENSES 96,000.00	96,000.00	.00	.00
<b>Project H125 - Capital Improvement Plan Totals</b>			<b>REVENUES 2,792,685.00</b>	<b>2,799,073.32</b>		<b>(6,388.32)</b>
			<b>EXPENSES 2,792,685.00</b>	<b>1,416,534.68</b>	<b>192,025.41</b>	<b>1,184,124.91</b>
<b>Project H125 - Capital Improvement Plan</b>			<b>Net \$0.00</b>	<b>\$1,382,538.64</b>		<b>(\$1,190,513.23)</b>
			<b>REVENUES 2,792,685.00</b>	<b>2,799,073.32</b>		<b>(6,388.32)</b>
			<b>EXPENSES 2,792,685.00</b>	<b>1,416,534.68</b>	<b>192,025.41</b>	<b>1,184,124.91</b>
<b>Grand Totals</b>			<b>Net \$0.00</b>	<b>\$1,382,538.64</b>		<b>(\$1,190,513.23)</b>



**WASHINGTON COUNTY, NEW YORK**  
**SCHEDULE OF BAN ISSUES (2017 to PRESENT)**

	<u>Dated</u> <u>Date</u>	<u>Due</u> <u>Date</u>	<u>New</u> <u>Amount</u>	<u>Renewal</u> <u>Amount</u>	<u>Paydown</u>	<u>Issuance</u> <u>Amount</u>
BAN	3/30/2017	3/30/2018	\$ 2,200,000	\$ -	\$ -	\$ 2,200,000
BAN	3/29/2018	3/29/2019	\$ 800,000	\$ 2,200,000	\$ (35,000)	\$ 2,965,000
BAN	3/28/2019	3/27/2020	\$ 5,000,000	\$ 2,965,000	\$ (35,000)	\$ 7,930,000
BAN	3/26/2020	3/26/2021	\$ -	\$ 7,930,000	\$ (55,000)	\$ 7,875,000
BAN	3/25/2021	3/25/2022	\$ -	\$ 5,785,000	\$ (245,000)	\$ 5,540,000
BOND	3/25/2021		\$ 1,500,000	\$ 2,090,000	\$ (40,000)	\$ 3,550,000

**NSTEM PROJECT AT ACC**

<u>Year</u>	<u>Amount</u>	<u>Paydown</u>	<u>New</u>
2017	\$ 2,200,000	\$ -	\$ -
2018	\$ 2,165,000	\$ 35,000	\$ -
2019	\$ 2,130,000	\$ 35,000	\$ -
2020	\$ 2,090,000	\$ 40,000	\$ -
2021	\$ 2,050,000	\$ 40,000	\$ 500,000

**ROOF PROJECT AT ACC**

<u>Year</u>	<u>Amount</u>
2021	\$ 1,000,000

**SEWER PROJECT**

<u>Year</u>	<u>Amount</u>	<u>Paydown</u>
2018	\$ 800,000	\$ -
2019	\$ 800,000	\$ -
2020	\$ 785,000	\$ 15,000
2021	\$ 770,000	\$ 15,000
2022	\$ 755,000	\$ 15,000
2023	\$ 740,000	\$ 15,000

**ROADS/BRIDGES PROJECT**

<u>Year</u>	<u>Amount</u>	<u>Paydown</u>
2019	\$ 5,000,000	\$ -
2020	\$ 5,000,000	\$ -
2021	\$ 4,770,000	\$ 230,000
2022	\$ 4,525,000	\$ 245,000
2023	\$ 4,270,000	\$ 255,000

**PREPARED BY: FISCAL ADVISORS & MARKETING, INC.**

**WASHINGTON COUNTY**  
**\$3,550,000 PUBLIC IMPROVEMENT BONDS**  
**10 YEAR AMORTIZATION**

<u>Fiscal Year</u>	<u>Estimated</u>			
	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
12/31/2022	300,000	1.65%	85,387.50	385,387.50
12/31/2023	335,000	1.65%	50,861.25	385,861.25
12/31/2024	340,000	1.65%	45,292.50	385,292.50
12/31/2025	345,000	1.65%	39,641.25	384,641.25
12/31/2026	355,000	1.65%	33,866.25	388,866.25
12/31/2027	365,000	1.65%	27,926.25	392,926.25
12/31/2028	370,000	1.65%	21,862.50	391,862.50
12/31/2029	375,000	1.65%	15,716.25	390,716.25
12/31/2030	380,000	1.65%	9,487.50	389,487.50
12/31/2031	<u>385,000</u>	1.65%	<u>3,176.25</u>	<u>388,176.25</u>
Total	3,550,000		333,217.50	3,883,217.50

**15 YEAR AMORTIZATION**

<u>Fiscal Year</u>	<u>Estimated</u>			
	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
12/31/2022	180,000	1.75%	91,612.50	271,612.50
12/31/2023	215,000	1.75%	57,093.75	272,093.75
12/31/2024	215,000	1.75%	53,331.25	268,331.25
12/31/2025	220,000	1.75%	49,525.00	269,525.00
12/31/2026	225,000	1.75%	45,631.25	270,631.25
12/31/2027	230,000	1.75%	41,650.00	271,650.00
12/31/2028	230,000	1.75%	37,625.00	267,625.00
12/31/2029	235,000	1.75%	33,556.25	268,556.25
12/31/2030	240,000	1.75%	29,400.00	269,400.00
12/31/2031	250,000	1.75%	25,112.50	275,112.50
12/31/2032	255,000	1.75%	20,693.75	275,693.75
12/31/2033	260,000	1.75%	16,187.50	276,187.50
12/31/2034	260,000	1.75%	11,637.50	271,637.50
12/31/2035	265,000	1.75%	7,043.75	272,043.75
12/31/2036	<u>270,000</u>	1.75%	<u>2,362.50</u>	<u>272,362.50</u>
Total	3,550,000		522,462.50	4,072,462.50

**Assumptions:**

- (1) Bonds issued 3/25/2021.
- (2) Principal payable annually on 3/15.
- (3) Interest payable semi-annually on 3/15 and 9/15, commencing 3/15/2022.

**Prepared by: Fiscal Advisors & Marketing, Inc. 12/22/2020**

Resolution No. December 18, 2020  
By Supervisors

TITLE: To Amend Capital Project No. 125 -- Capital Improvement Plan

WHEREAS, Capital Project No. 125 was created for the purpose of tracking costs related to the County's Capital Plan, and

WHEREAS, many of the 2020 capital improvements are either at or nearing completion and contain surplus funds remaining, and

WHEREAS, the Budget Office has recommended that these funds be returned to the project's Contingency account to be utilized for future projects, now therefore be it

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

Capital Project No. 125:

Decrease Appropriations:

H125.1620.2040.28	Fire System Replacement	\$100,000.
H125.1620.2040.29	Fuel System Upgrades	\$ 9,638.
H125.1621.2040.33	Burgoyne Ave. Parking Lot Improvements	\$ 50,000.
H125.1621.2040.30	Burgoyne Generator Purchase	\$ 12,500.
H125.1680.2040.19	Pulse VPN	<u>\$ 672.</u>
		\$172,810.

Increase Appropriation:

H125.1680.1990	Contingency	\$172,810.
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BUDGET IMPACT: Returns the unused funds for the 2020 completed projects along with the funds for the Fire System, which has been deferred and the parking lot at Burgoyne Avenue to be done with County forces. If adopted, the project contingency account will have a balance of \$986,194.



Project Number      Project Description      Budget      Actual      Encumbered      Balance      % of Budget

Project: **H125 - Capital Improvement Plan**

Level 2 - 1 - Revenues						
2401.01	Interest	.00	6,387.32		(6,387.32)	+++
5031	Interfund Revenue	2,792,685.00	2,792,686.00		(1.00)	100
	<b>Level 2 - 1 - Revenues</b>	<b>\$2,792,685.00</b>	<b>\$2,799,073.32</b>		<b>(\$6,388.32)</b>	<b>100%</b>

Balance after Resolution

4530	Contingency	813,384.00	.00	.00	813,384.00	0	\$986,194.00
1620204016	Cooling Tower Replacement 2019	167,895.00	167,895.00	.00	.00	100	\$0.00
1620204017	LEC RTU Replacement 2019	499,800.00	499,800.00	.00	.00	100	\$0.00
1620204022	2019 Access Control	26,214.00	26,213.73	.00	.27	100	\$0.27
1620204023	Purchase of Real Property	276,668.00	275,668.14	.00	(.14)	100	-\$0.14
1620204024	2020 LEC RTU Replacement	10,000.00	8,400.00	.00	1,600.00	84	\$1,600.00
1620204028	Fire System Replacement - Main Campus	100,000.00	.00	.00	100,000.00	0	\$0.00
1620204029	DPW - Fuel System Upgrades	150,000.00	.00	140,362.00	9,638.00	94	\$0.00
1620204030	Burgoyne Building & Improvements	.00	.00	.00	.00	+++	\$0.00
1620204032	St. Paul Elevator Upgrade	90,000.00	.00	.00	90,000.00	0	\$90,000.00
1621204022	Access Control	50,000.00	.00	.00	50,000.00	0	\$50,000.00
1621204023	Purchase of Real Property	.00	.00	.00	.00	+++	\$0.00
1621204025	Burgoyne Technology Improvements	.00	.00	.00	.00	+++	\$0.00
1621204030	Burgoyne Ave Generator Purchase	55,000.00	42,500.00	.00	12,500.00	77	\$0.00
1621204031	Burgoyne Ave Roof Engineering	76,850.00	45,471.59	14,628.41	16,750.00	78	\$16,750.00
1621204033	Burgoyne Ave Parking Improvements	50,000.00	.00	.00	50,000.00	0	\$0.00
1680204018	SAN Replacement	83,525.00	83,525.00	.00	.00	100	\$0.00
1680204019	Pulse - VPN	11,990.00	11,317.50	.00	672.50	94	\$0.50
1680204020	Datacenter	29,340.00	29,340.18	.00	(.18)	100	-\$0.18
1680204021	Domain Controller	7,575.00	7,575.00	.00	.00	100	\$0.00
1680204025	Burgoyne Technology Improvements	70,124.00	69,773.54	350.00	.46	100	-\$0.46
1680204026	Firewall Replacement 2020	74,320.00	43,570.00	30,750.00	.00	100	\$0.00
1680204027	Cradlepoint Replacement	55,000.00	.00	.00	55,000.00	0	\$55,000.00
9900990106	Interfund Transfer to General Fund	96,000.00	96,000.00	.00	.00	100	
		<b>2,792,685.00</b>	<b>1,407,049.68</b>	<b>186,090.41</b>	<b>1,199,544.91</b>		<b>1,199,544.91</b>

Resolution No. **A** January 15, 2021  
By Supervisors

TITLE: Amend 2020 Budget – Sewer District No. 2

WHEREAS, the Executive Director of the Sewer District has requested a budget amendment to cover 2020 year end shortfalls; now therefore be it

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

Increase Appropriation:

GB.8000.8110.4030.01	Office Supplies – SD#2 Admin.	380
GB.8000.8110.4100	Printing – SD#2 Admin.	10
GB.8000.8110.4250.01	Fees Other – SD#2 Admin.	9,500
GB.8000.8120.4280.01	Supplies Other – SD#2 Sewers	5,000
GB.8000.8120.4320.01	Repair & Main. – SD#2 Sewers	20,000
GB.8000.8130.4010	Telephone – SD#2 O&M	1,200
GB.8000.8131.4280.01	Supplies Other – SD#2 Compost	8,500
GB.8000.8131.4590	Testing – SD#2 Compost	<u>2,000</u>
		46,590

Increase Appropriated Fund Balance:

GB.599	Appropriated Fund Balance – SD#2	46,590
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BUDGET IMPACT STATEMENT: Amend 2020 budget to cover shortfalls.

Resolution No. **B** January 15, 2021  
By Supervisors

TITLE: Amend 2021 DSS/OFA Budget for DSRIP Funds

WHEREAS, OFA has been awarded funding in the amount of \$2,500 from the Adirondack Health Institute as part of the Delivery System Reform Incentive Program (DSRIP), and

WHEREAS, these funds will be used to purchase iPads for the office; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to make the following 2021 budget amendment:

Increase Appropriation:

A.6010.2020	Computer Equip. – DSS	2,500
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Increase Revenue:

A.6772.4489.09	Federal Aid – DSRIP	2,500
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BUDGET IMPACT STATEMENT: Recognize DSRIP funds in the budget to purchase iPads.

Resolution No. C January 15, 2021  
By Supervisors

TITLE: Quarantine of Dogs for the Protection of Deer

WHEREAS, Section 120 of the Agriculture and Markets Law of the State of New York authorizes local municipalities to establish a quarantine for the protection of deer, and

WHEREAS, Washington County maintains a night time quarantine the year around, and

WHEREAS, it is necessary to establish a twenty-four hour quarantine on dogs as prescribed in Section 120 of the Agriculture and Markets Law; now therefore be it

RESOLVED, that the order shall take effect twenty-four hours after publication in the official County newspapers and remain in effect until May 1, 2021.

BUDGET IMPACT STATEMENT: The cost for publications contained in the budget.