

FINANCE COMMITTEE MEETING MINUTES
MARCH 10, 2022

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

FINANCE COMMITTEE MEMBERS ABSENT: Wilson

SUPERVISORS: Hall, Henke, Ferguson, Shaw, Nolan

Debra Prehoda, Clerk of the Board

Roger Wickes, County Attorney

Al Nolette, County Treasurer

Melissa Fitch, County Administrator

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

1. Call to Order
2. Accept Minutes – February 10, 2022
3. Department Reports/Requests
 - A. Treasurer – Monthly Reports
 - B. Hartford School – 2019 Tax Bill on parcel 132.-1-27 property the school purchased in Nov. 2019 – Unpaid
 - C. Budget Amendments
 1. DSS – ARP PEA Funds - \$112,240
 2. Sewer District No. 2 – 2021 Budget – Pumps \$11,200 & Small Tools - \$300
 3. Public Health – COVID Enhancement Grant - \$1,000,000
 4. Tourism – I Love NY \$48,000 & ARP - \$60,000
 5. IT – Carryover Funds for Planned 2021 Purchases and Reserve
 6. Capital Project 125
 - a. LEC Roof Engineering - \$119,000
 - b. 2021 Interfund Transfer - \$178,422
 7. Marchiselli – Burgoyne Ave. Pavement Preservation
4. Survey of Middle Falls Property
5. Establish Fellowship Titles on the Title by Grade Schedule
6. Other Business
7. Adjournment

Chairman Campbell called the Finance Committee meeting to order at 9:49 A.M. in person and via zoom.

A motion to accept the minutes of the February 10, 2022 meeting was moved by Mr. Griffith, seconded by Mrs. Fedler, and adopted.

DEPARTMENT REPORTS/REQUESTS:

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

- Monthly Reports – Handout attached. Sales tax to date totals \$1,505,752.99; \$201,413.67 over the prior year's deposit. Continue to trend up with sales tax. Also included a handout on the sales tax revenue from gasoline. Currently the County's sales tax revenue is 24.52% over compared to this same time last year, if we are flat for the rest of the year looking at 26.7% and if we stay flat over last year 3% puts us at 26.8%, 5% at 27.3% and 10% at 28.6%. He anticipates seeing growth sustained in the first and second quarters because of the lag in distributions and unsure of the last two quarters. The towns share of the sales tax revenue is at \$1.1M with four more months to include in the distribution anticipating that the distribution will be more than last year's \$1.7M amount. Marchiselli money has started to flow and that has an impact on whether or not we borrow. The \$5M that was borrowed last year to fund the road and bridge projects because the Marchiselli funding was coming in

slow is down to about \$2.2M on the renewal which will help fund the Shushan Bridge project and hopes to then pay off and not renew next year. The Treasurer collects for the town of Fort Ann and those tax collections are coming in good and anticipates a smaller return of unpaid taxes by the towns in April. The Homeowners Assistance Program is done taking applications and only one request received from the town of Granville. Still an opportunity to join a wait list but not taking applications. Moving forward with foreclosure process for 2019 and letters are going out next week. Pushing forward with 2018 unpaid taxes and municipalities are still required to have one on one conferences and he still has over eighty parcels. From those conferences, he will work with the Director of Real Property to make sure property owners have any exemptions they are entitled to receive. Unsure when the auction will be on the 2018 taxes. The proposed NYS budget if it passes alleviates the AIM intercept and goes back to a complete State cost but he has not heard anything about the Distressed Hospital intercept going away. The budget also proposed to have the State fund the Hudson River Black River allocation rather than the counties involved. Still gathering information on whether or not Public Health's Title VI funds have increased and the proposal to allow them to claim fringe benefit expenses.

HARTFORD SCHOOL – 2019 TAX BILL UNPAID – Mr. Haff stated in November 2018 Hartford Central School purchased a three acre parcel across the street from the school. A tax bill was issued in January 2019 for the Town and County taxes under the name of the previous owner because the taxable status date is March 1st when the new tax roll would have the school owning the property and being tax exempt. The school never received this bill. The Real Property Director told Mr. Cook, the Hartford School Superintendent, that this parcel was on the tax foreclosure list for unpaid 2019 taxes and the interest and penalties that have been accruing. Mr. Haff stated Real Property knew the property was transferred to the school. Mr. Campbell stated this matter should have been addressed at the closing. The Treasurer stated there would be no further communication on this parcel because as of March 1, 2019 it became tax exempt. The Treasurer stated notices are going out next week on delinquent 2019 taxes and the school would have been noticed because the Abstractor picked up in the property search, abstract of title, that the school was now the owner. Section 922 of the Real Property Tax law states failure to receive your tax bill does not alleviate you from it or it's interest and penalties; he operates within those structures. The school should have been notified at the closing that this bill would be coming out in January. He receives calls all the time from people who tell him they did not get their bill. Mr. Haff stated this property is different because it went from taxable to exempt. The Real Property Tax Director stated other municipalities have purchased property and paid any bills that came out between the purchase and the taxable status change. Mr. Haff would like the interest waived. Mr. Haff stated this property is different because it went from taxable to nontaxable status. The original tax bill amount was \$307.18 and the additional penalty/interest is \$269.13 for a total due of \$576.31. Mr. Cook stated the district is not debating the fact that they are responsible for the base tax but no notification within the past three years of interest and penalties charges due and should not be charged. They are willing to pay the 5% penalty but the interest that has been accumulating has been out of their control; there has been no communication with them as owner of the property to rectify this situation. The interest/penalties includes a \$150 abstract fee. The Treasurer could not send any notification because there was no opportunity to notice; moratorium in place and he follows the timeline set by law. Mr. Cook stated the compounding interest is the problem. The Treasurer stated if the Board wants to waive the interest about \$60

it can do that but let the record show that it's not for lack of us doing our job, he has followed the law to the letter. There is nothing additional he could have legally done. In a non-COVID year by November of that year the school would have been notified. Mr. Cook stated the school was not notified by their attorney at the closing of any forthcoming tax bill. He stated the interest on the tax bill is \$113.66 and the penalty is \$155.47. One hundred fifty of the penalty is the County imposed abstract fee. He stated it is not a lot of money, the interest, and penalties, but felt the obligation especially being responsible for the taxpayers of Hartford to bring forward this request to waive the additional fees. The County Attorney recommends making this motion specific for this certain situation; doing it because it is a school district, qualify it as much as possible. A motion that the County waives the interest and abstract fee on the parcel the school purchased in November 2018 (parcel 132.1-1-27) because it is a school district was moved by Mr. Haff but did not receive a second.

BUDGET AMENDMENTS: Handout attached.

- DSS – ARP PEA Funds - \$112,240 – A motion to amend 2022 Department of Social Services budget for Pandemic Emergency Assistance Program funding through the American Rescue Plan Act of 2021 to fund diaper allowances and multi-generational food payments directly to recipients EBT cards in the amount of \$112,240 was moved by Mr. O'Brien, seconded by Mr. Skellie and adopted.
- Sewer District No. 2 – 2021 Budget – Pumps \$11,200 & Small Tools \$300 – A motion to amend Sewer District No. 2 budget to cover the purchase of pumps and small tools in the amount of \$11,500 was moved by Mr. Skellie, seconded by Mr. O'Brien and adopted.
- Public Health – Additional Epidemiology and Laboratory COVID-19 Enhancement Detection Grant \$1,000,000 – A motion to amend 2022 Public Health budget to recognize ELC COVID-19 Enhanced Detection funds in the amount of \$1,000,000 and increase appropriations \$1,000,000 was moved by Mrs. Clary, seconded by Mrs. Fedler, and adopted.
- Tourism – I Love NY \$48,000 & ARP \$60,000 – The County has been awarded \$48,207 in I Love New York funding. Currently, \$95,500 is budgeted in the Tourism budget and the Agriculture, Planning, Community Development and Tourism Committee recommended funding the 2022 Tourism budget at the same level as last year, \$200,000, therefore an additional \$59,293 will be appropriated from fund balance to achieve the \$200,000 total. A motion to amend the 2022 Tourism budget to recognize I Love New York revenue in the amount of \$48,207 and increase appropriated fund balance in the amount of \$59,293 and increase appropriations \$107,500 A.6411.422004 I Love New York was moved by Mr. Griffith, seconded by Mrs. Fedler, Mr. Hogan, and Mrs. Clary and adopted.
- Information Technology – Carryover Funds for Planned 2021 Purchases – Resolution No. 248 dated November 19, 2021 moved \$308,500 in funding for IT to purchase items planned for 2022 in the 2021 budget year. One purchase made in 2021 is for the 2022 calendar year requires carrying over \$63,000 and \$109, 419 were pre-paid expenditures. A motion to amend 2022 IT budget for carryover purchases and pre-paid expenditures in the amount of \$172,419 and increase the appropriated fund balance \$172,419 was moved by Mr. Griffith, seconded by Mr. O'Brien and adopted.
- Information Technology – Increase Reserve – Technology Projects – A motion increase the Technology Project Reserve with the remaining 2021 Information Technology budget balance was moved by Mr. Griffith, seconded by Mrs. Clary and Mrs. Fedler and adopted.

- Capital Project 125
 - LEC Roof Engineering \$119,000 – The Law Enforcement Center roof is in need of replacement and Buildings and Grounds is requesting to move forward with the engineering needed for this proposed 2022 project. A motion to amend the 2022 Capital Project No. 125 – Capital Improvement Plan decreasing contingency \$119,000 and increase appropriation LEC Roof Replacement \$119,000 was moved by Mr. Hogan, seconded by Mrs. Fedler and adopted.
 - 2021 Interfund Transfer \$178,423 – The 2021 County budget included an interfund transfer to Capital Project No. 125 – Capital Improvement Plan in the amount of \$178,423. A motion to amend Capital Project No. 125 – Capital Improvement Plan 2021 budget increasing Contingency \$178,423 and increasing revenue \$178,423 was moved by Mr. Hogan, seconded by Mr. O'Brien, Mrs. Fedler, and Mrs. Clary and adopted.
- DPW Marchiselli – Burgoyne Ave Pavement Preservation – A motion to amend Capital Project No. 128 Marchiselli grant projects to recognize Marchiselli funding for CR 37 Burgoyne Avenue pavement preservation project in the amount of \$144,121 and appropriates \$36,030 from County Road to the Capital Project for the local share and authorized the County Treasurer to loan monies from the General fund in an amount not to exceed the Marchiselli funds awarded in order to cash flow the project was moved by Mr. Hogan, and seconded by Mrs. Fedler, and Messrs. O'Brien and Rozell. Discussion. The Treasurer stated by the end of this project the split might end up being 80-15-5% local cost so the it may not be \$36,000 but 25% of that. A motion to amend Capital Project No. 128 Marchiselli grant projects to recognize Marchiselli funding for CR 37 Burgoyne Avenue pavement preservation project in the amount of \$144,121 and appropriates \$36,030 from County Road to the Capital Project for the local share and authorized the County Treasurer to loan monies from the General fund in an amount not to exceed the Marchiselli funds awarded in order to cash flow the project was moved by Mr. Hogan, seconded by Mrs. Fedler, and Messrs. O'Brien and Rozell and adopted.
- Buildings and Grounds – The Buildings and Grounds budget contained funds for rehab projects and the Superintendent is requesting to move funds from contractual to equipment for office furniture/fixed assets needed in the amount of \$15,000. A motion to amend 2022 Building and Grounds budget decreasing contractual – repair and maintenance \$15,000 and increase office equipment \$15,000 for items needs in the rehab projects was moved by Mr. Hogan, seconded by Mrs. Clary and adopted.
- Septic Grant – Last year awarded a Septic System Replacement grant by the NYS Environmental Facilities Corporation in the amount of \$250,000 and the unspent amount of \$242,250 needs to be carried forward into the 2022 budget. A motion to carry forward Septic System Replacement grant unspent funds in the amount of \$242,250 increasing appropriation grants and increase revenue State Aid Conservation programs by that amount was moved by Mr. Rozell and seconded by Mr. Skellie and Mrs. Fedler. Discussion. The Treasurer stated there has been one recipient award and one in the process. He stated there were about three hundred property owners eligible on Cossayuna and Lake George. The State's goal with this grant is to clean up the lakes and is for septic systems that are failing. This is a reimbursement of 50% of the cost up to a capped amount. A motion to carry forward Septic System Replacement grant unspent funds in the amount of \$242,250 increasing appropriation grants and increase revenue State Aid Conservation programs by that amount was moved by Mr. Rozell, seconded by Mr. Skellie and Mrs. Fedler and adopted.

ESTABLISH FELLOWSHIP TITLES ON THE TITLE BY GRADE SCHEDULE – The NYS Department of Health is providing funding and additional staff through the NYS Public Health Corps Fellowship program as a method to promote the buildup of Public Health staff. These positions need to be added to the Title by Grade Schedule. A motion to amend the Title by Grade Schedule to place the title of Fellow at Grade 11 – 35 hours a week, title of Local Coordinator at Grade 16 – 35 hours a week and title of Graduate Fellow at 18 – 35 hours a week was Mrs. Clary, seconded by Mrs. Fedler and adopted.

DIRECTOR OF PATIENT SERVICES – A motion to amend the Exempt Salary Schedule for the newly created position of Director of Patient Services at a base salary of \$89,994 was moved by Mr. Hicks, seconded by Mrs. Clary and adopted.

OTHER BUSINESS:

Solar Project in the Town of Argyle – Chairman Campbell was expecting to be contacted by someone doing a solar project in Argyle requesting to address the committee today but no contact was made. Mr. Henke stated this is a huge solar project that the school and town have given them PILOTS and he is going to want the County to sign on to a PILOT. Mr. Haff stated Washington County enacted a local law opting out of RPTL 487 which precludes the County from offering PILOTS.

American Rescue Plan – Proposed projects were submitted by the working group and they are still in place except the broadband was reduced. The first half of the money has been disbursed with \$5M put in the highway barns project. The working group will be reconvened to review the status of the proposed projects and Mr. Campbell suggested they report back to committee.

The meeting adjourned at 11:05 A.M.

Debra Prehoda, Clerk
Washington County Board of Supervisors

**WASHINGTON COUNTY TREASURER
SALES TAX RECAP
FOR THE PERIOD 1/1/2018-12/31/2022**

Budget:	2020	2021	2022
	\$21,297,724.00	\$21,000,000.00	\$24,000,000.00
	-\$297,724.00	\$0.00	\$0.00
	\$34,897.00	\$0.00	\$0.00
	\$21,034,897.00	\$21,000,000.00	\$24,000,000.00

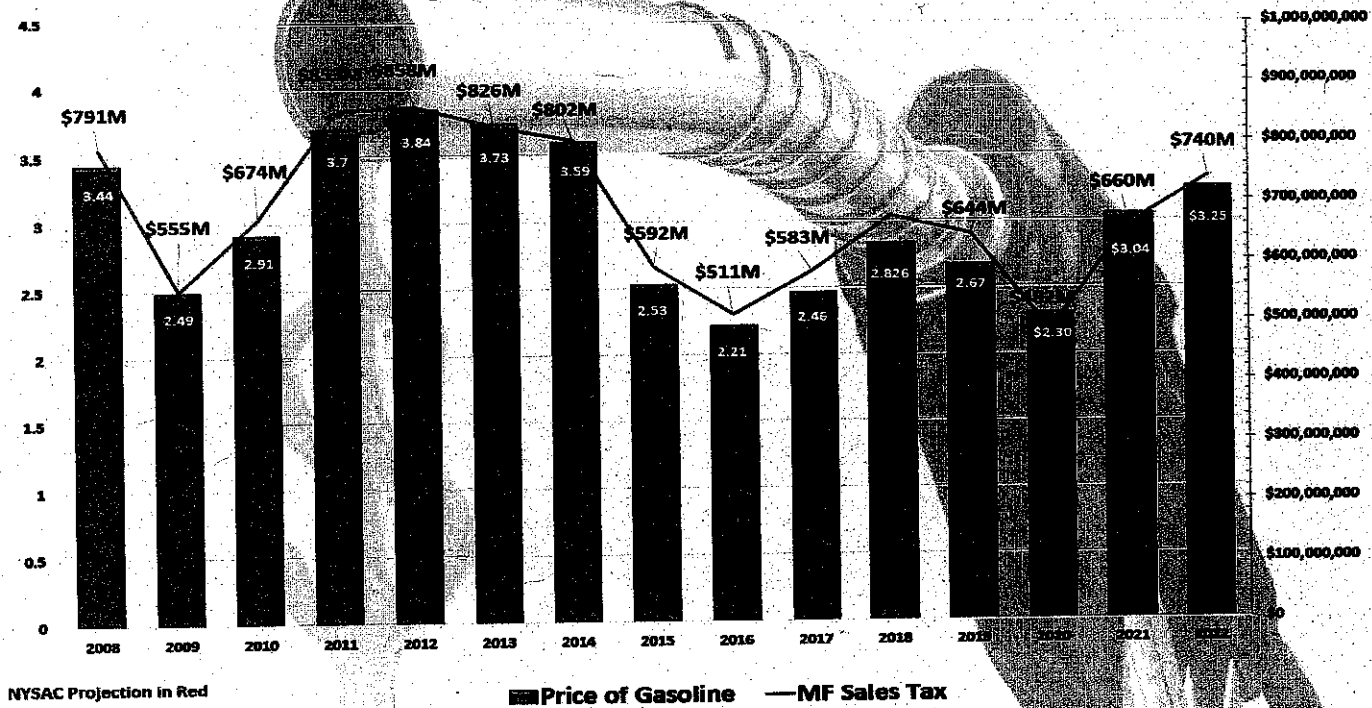
Date	Amount	Date	Amount	Date	Amount	(Under)/Over Fiscal Year	(Under)/Over Year-to-Date
2/7/2020	\$1,401,193.01	2/5/2021	\$1,216,995.47	2/7/2022	\$1,641,840.00	\$424,844.53	\$424,844.53
2/13/2020	\$334,999.55	2/16/2021	\$330,534.93	2/14/2022	\$403,576.51	\$73,041.58	\$497,886.11
	\$1,736,192.56		\$1,547,530.40		\$2,045,416.51		
3/6/2020	\$1,198,056.21	3/5/2021	\$1,304,339.32	3/7/2022	\$1,505,752.99	\$201,413.67	\$699,299.78
3/13/2020	\$224,434.02	3/15/2021	\$226,436.88	3/14/2022			
	\$3,158,684.79		\$3,078,306.60		\$3,551,169.50		
4/7/2020	\$1,573,783.36	4/7/2021	\$2,368,797.96	4/7/2022			
4/13/2020	\$390,762.99	4/13/2021	\$424,552.63	4/13/2022			
	\$5,123,231.14		\$5,661,657.19		\$3,551,169.50		
5/7/2020	\$857,084.88	5/7/2021	\$1,386,250.87	5/6/2022			
5/13/2020	\$193,266.52	5/13/2021	\$373,411.76	5/13/2022			
	\$6,173,584.54		\$7,621,319.82		\$3,551,169.50		
6/5/2020	\$902,120.34	6/7/2021	\$1,535,531.58	6/7/2022			
6/15/2020	\$170,263.55	6/14/2021	\$366,742.54	6/13/2022			
6/30/2020	\$1,478,110.90	6/30/2021	\$1,591,411.15	6/30/2022			
7/1/2020	\$653,254.53	7/1/2021	\$889,867.57	7/1/2022			
	\$9,377,333.86		\$12,004,872.66		\$3,551,169.50		
7/13/2020	\$588,560.36	7/13/2021	\$717,014.95	7/13/2022			
	\$9,965,894.22		\$12,721,887.61		\$3,551,169.50		
8/7/2020	\$1,376,115.73	8/6/2021	\$1,689,160.88	8/5/2022			
8/13/2020	\$281,866.18	8/13/2021	\$483,693.98	8/15/2022			
	\$11,623,876.13		\$14,894,742.47		\$3,551,169.50		
9/8/2020	\$1,405,135.10	9/8/2021	\$1,695,079.60	9/8/2022			
9/14/2020	\$303,736.51	9/13/2021	\$327,459.80	9/13/2022			
	\$13,332,747.74		\$16,917,281.67		\$3,551,169.50		
10/7/2020	\$2,563,012.39	10/7/2021	\$2,174,991.74	10/7/2022			
10/13/2020	\$516,836.71	10/13/2021	\$550,087.52	10/13/2022			
	\$16,412,598.84		\$19,642,361.33		\$3,551,169.50		
11/6/2020	\$1,373,991.60	11/5/2021	\$1,534,248.45	11/7/2022			
11/13/2020	\$295,162.62	11/15/2021	\$323,488.19	11/14/2022			
	\$18,091,751.06		\$21,500,097.77		\$3,551,169.50		
12/7/2020	\$1,118,707.60	12/7/2021	\$1,507,732.76	12/7/2022			
12/14/2020	\$321,309.37	12/13/2021	\$336,098.68	12/13/2022			
12/31/2020	\$1,424,491.76	12/31/2021	\$1,239,720.34	12/30/2022			
1/4/2021	\$736,096.44	1/3/2022	\$902,431.89	1/3/2023			
	\$21,682,366.28		\$25,486,081.44		\$3,551,169.50		
1/13/2021	\$637,936.12	1/13/2022	\$555,076.84	1/13/2023			
	\$22,320,292.35		\$26,041,158.28		\$3,551,169.50		
	\$20,824,015.55		\$24,549,537.28		\$0.00		
	\$22,613,682.35		\$22,613,682.35		\$0.00		

	2020	2021	2022	Variance
	\$1,682,568.96	\$5,041,169.28	(\$20,446,890.50)	Variance to Adopted
	\$1,285,995.35	\$3,549,537.28		Variance to Amended
	\$1,578,785.35	\$5,334,548.28		Variance without AIM

2023 Town Distribution	
8/6/2021	\$1,689,160.88
8/13/2021	\$483,693.98
9/8/2021	\$1,695,079.60
9/13/2021	\$327,459.80
10/7/2021	\$2,174,991.74
10/13/2021	\$550,087.52
11/5/2021	\$1,534,248.45
11/15/2021	\$323,488.19
12/7/2021	\$1,507,732.76
12/13/2021	\$336,098.68
12/31/2021	\$1,239,720.34
1/3/2022	\$902,431.89
1/13/2022	\$555,076.84
2/7/2022	\$1,641,840.00
2/14/2022	\$403,576.51
3/7/2022	\$1,505,752.99
3/14/2022	\$0.00
4/7/2022	\$0.00
4/13/2022	\$0.00
5/6/2022	\$0.00
5/13/2022	\$0.00
6/7/2022	\$0.00
6/13/2022	\$0.00
6/30/2022	\$0.00
7/1/2022	\$0.00
7/13/2022	\$0.00
	\$16,870,440.17
7%	\$1,180,930.81
2022	\$1,755,340.00

May 2021 \$97,714.00 in Village AIM Payments Withheld
 December 2021 deposit is net of AIM withholdings of \$195,676.
 March 5, 2021 \$126,990.00 intercepted for Distressed Hospitals
 Distressed Hospital taken 05/07/21, 08/06/21, 11/05/21 & 02/05/22 \$33,371.79 each

County/ NYC Motor Fuel Sales Tax Revenues



Motor Fuels Sales Tax, 2010 - 2020 Comparison

Ave. Price of Gasoline	\$2.92	\$3.70	\$3.84	\$3.73	\$3.59	\$2.93	\$2.71	\$2.46	\$2.81	\$2.67			
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	% Change	% Change
Albany	\$15,667,536	\$20,980,679	\$19,996,403	\$19,573,727	\$18,805,278	\$13,496,844	\$11,463,246	\$12,891,449	\$14,888,486	\$14,200,874	\$10,861,177	(-11.3%)	(-11.3%)
Allegany	\$1,974,077	\$2,369,744	\$2,896,122	\$2,255,883	\$2,241,094	\$1,656,849	\$1,495,430	\$1,612,943	\$1,914,516	\$1,881,250	\$1,466,748	(-22.6%)	(-22.6%)
Broome	\$11,688,159	\$14,608,294	\$15,111,065	\$14,416,628	\$14,166,049	\$10,135,495	\$8,722,959	\$10,309,789	\$12,174,509	\$11,656,335	\$8,666,890	(-25.4%)	(-25.4%)
Cattaraugus	\$2,406,621	\$2,983,329	\$2,941,302	\$2,810,105	\$2,869,687	\$2,181,913	\$1,776,903	\$2,022,750	\$2,437,099	\$2,287,745	\$1,777,005	(-22.7%)	(-22.7%)
Cayuga	\$8,350,123	\$9,980,632	\$4,040,795	\$3,848,755	\$3,876,511	\$2,765,764	\$2,162,208	\$2,520,580	\$3,012,983	\$2,679,624	\$2,177,005	(-18.1%)	(-18.1%)
Chautauqua	\$4,843,129	\$5,624,052	\$3,554,167	\$5,166,276	\$5,062,764	\$3,787,277	\$3,826,040	\$4,546,020	\$5,429,727	\$5,056,508	\$3,777,005	(-25.4%)	(-25.4%)
Chemung	\$3,913,912	\$4,738,542	\$5,042,870	\$4,549,369	\$4,352,696	\$9,428,295	\$2,945,581	\$3,665,617	\$4,320,601	\$4,247,554	\$3,177,005	(-25.4%)	(-25.4%)
Chenango	\$2,464,957	\$3,156,717	\$3,188,047	\$2,864,139	\$2,850,344	\$2,136,720	\$1,934,128	\$2,280,884	\$2,648,357	\$2,482,333	\$1,577,005	(-36.5%)	(-36.5%)
Clinton	\$5,343,541	\$6,740,549	\$7,142,865	\$6,548,113	\$6,399,538	\$4,787,521	\$3,842,951	\$4,594,514	\$5,522,379	\$5,294,787	\$3,949,005	(-25.4%)	(-25.4%)
Columbia	\$4,080,254	\$5,181,812	\$5,153,112	\$4,911,404	\$4,977,214	\$3,506,036	\$3,527,587	\$4,548,980	\$5,599,438	\$5,410,963	\$4,077,005	(-25.4%)	(-25.4%)
Cortland	\$2,821,964	\$3,599,724	\$3,809,137	\$3,650,028	\$3,607,105	\$7,794,800	\$2,253,667	\$2,572,768	\$2,927,389	\$2,897,626	\$2,177,005	(-25.4%)	(-25.4%)
Delaware	\$2,675,970	\$3,237,246	\$3,215,273	\$3,112,513	\$3,112,513	\$2,185,089	\$1,807,175	\$1,980,160	\$2,372,890	\$2,098,371	\$1,577,005	(-25.4%)	(-25.4%)
Dutchess	\$12,668,754	\$16,414,091	\$16,161,687	\$14,966,629	\$14,584,314	\$10,669,732	\$9,355,551	\$10,710,772	\$12,811,446	\$11,984,367	\$8,666,890	(-30.3%)	(-30.3%)
Erie	\$48,056,986	\$62,303,138	\$62,583,743	\$60,091,520	\$55,635,452	\$41,481,030	\$34,844,777	\$39,012,858	\$44,460,836	\$41,931,995	\$30,666,890	(-25.4%)	(-25.4%)
Essex	\$2,154,751	\$2,613,518	\$2,562,529	\$2,636,307	\$2,876,182	\$2,119,596	\$1,793,814	\$1,898,193	\$2,127,690	\$2,055,784	\$1,577,005	(-25.4%)	(-25.4%)
Franklin	\$2,186,080	\$2,645,406	\$2,621,072	\$2,453,921	\$2,454,420	\$1,806,355	\$1,557,737	\$1,697,723	\$1,963,009	\$1,922,255	\$1,466,890	(-25.4%)	(-25.4%)
Fulton	\$2,079,285	\$2,755,481	\$2,578,144	\$2,489,006	\$2,581,466	\$1,681,700	\$1,573,354	\$1,796,805	\$2,108,239	\$2,022,901	\$1,577,005	(-25.4%)	(-25.4%)
Genesee	\$6,265,851	\$7,731,933	\$7,919,003	\$7,832,501	\$7,738,626	\$5,682,885	\$4,808,731	\$5,175,698	\$6,118,171	\$5,372,651	\$4,077,005	(-25.4%)	(-25.4%)
Greene	\$3,164,380	\$4,047,885	\$3,939,394	\$3,905,334	\$3,960,166	\$2,899,250	\$2,444,203	\$2,854,997	\$3,256,547	\$3,152,257	\$2,177,005	(-25.4%)	(-25.4%)
Hamilton	\$903,543	\$972,353	\$943,175	\$842,351	\$936,379	\$332,261	\$272,778	\$303,721	\$347,461	\$348,893	\$2,177,005	(-25.4%)	(-25.4%)
Herkimer	\$9,518,027	\$4,539,839	\$4,683,112	\$4,381,656	\$3,912,665	\$3,042,624	\$2,542,624	\$2,840,925	\$3,311,558	\$3,187,896	\$2,008,890	(-25.4%)	(-25.4%)
Jefferson	\$6,792,877	\$8,168,949	\$8,520,065	\$7,969,374	\$7,842,439	\$5,700,399	\$5,032,595	\$5,593,536	\$6,136,563	\$6,121,229	\$4,666,890	(-25.4%)	(-25.4%)
Lewis	\$1,358,019	\$1,724,979	\$1,665,909	\$1,714,737	\$1,804,058	\$1,288,830	\$1,227,976	\$1,260,854	\$1,376,441	\$1,338,516	\$1,077,005	(-25.4%)	(-25.4%)
Livingston	\$4,114,616	\$5,545,600	\$5,411,838	\$5,411,838	\$5,411,838	\$3,776,304	\$3,005,448	\$3,317,131	\$4,236,945	\$4,000,338	\$3,077,005	(-25.4%)	(-25.4%)
Madison	\$2,189,089	\$2,844,677	\$2,868,298	\$2,607,234	\$2,539,416	\$1,881,890	\$1,577,639	\$1,712,749	\$2,151,412	\$1,946,413	\$1,466,890	(-25.4%)	(-25.4%)
Monroe	\$33,295,005	\$42,799,627	\$43,587,079	\$41,889,869	\$39,558,968	\$28,566,418	\$23,960,533	\$26,791,229	\$30,497,722	\$28,966,276	\$20,666,890	(-25.4%)	(-25.4%)
Montgomery	\$4,519,191	\$5,823,185	\$5,791,544	\$5,754,722	\$5,713,812	\$3,837,141	\$3,331,243	\$3,616,412	\$4,275,899	\$4,099,796	\$3,030,890	(-25.4%)	(-25.4%)
Nassau	\$62,248,144	\$83,557,637	\$82,127,885	\$79,013,685	\$75,586,750	\$56,392,149	\$50,041,818	\$56,773,021	\$64,070,856	\$61,700,825	\$46,666,890	(-25.4%)	(-25.4%)
Niagara	\$8,452,285	\$11,492,334	\$11,602,107	\$11,649,929	\$11,602,107	\$10,704,772	\$7,455,361	\$6,738,631	\$6,833,485	\$7,140,519	\$5,466,890	(-25.4%)	(-25.4%)
Oneida	\$12,141,370	\$15,050,274	\$15,291,981	\$14,787,057	\$14,222,086	\$10,166,451	\$8,627,179	\$9,892,827	\$11,784,975	\$11,222,054	\$8,666,890	(-25.4%)	(-25.4%)
Onondaga	\$27,473,437	\$35,302,808	\$35,860,474	\$34,375,563	\$33,364,120	\$23,706,117	\$19,419,169	\$22,331,998	\$25,803,209	\$24,672,391	\$18,666,890	(-25.4%)	(-25.4%)
Ontario	\$6,817,888	\$8,346,225	\$8,806,233	\$8,363,811	\$8,079,651	\$5,849,730	\$4,854,237	\$5,460,544	\$6,412,395	\$6,155,793	\$4,736,890	(-25.4%)	(-25.4%)
Orange	\$19,103,824	\$24,061,614	\$24,724,574	\$23,609,825	\$23,089,509	\$16,708,462	\$13,897,014	\$17,206,111	\$20,001,959	\$19,862,486	\$14,666,890	(-25.4%)	(-25.4%)
Orleans	\$1,334,070	\$1,724,909	\$1,776,380	\$1,688,914	\$1,695,361	\$1,201,725	\$967,992	\$1,112,148	\$1,298,205	\$1,171,613	\$907,005	(-25.4%)	(-25.4%)
Oswego	\$6,024,945	\$7,528,391	\$7,448,340	\$6,847,316	\$6,659,395	\$4,652,767	\$3,972,421	\$4,407,110	\$5,145,836	\$4,666,750	\$3,577,005	(-25.4%)	(-25.4%)
Otsego	\$3,697,672	\$4,605,083	\$4,640,830	\$4,485,293	\$4,266,548	\$3,005,091	\$2,592,475	\$2,895,550	\$3,438,597	\$3,199,441	\$2,177,005	(-25.4%)	(-25.4%)
Putnam	\$5,531,330	\$6,940,157	\$7,142,865	\$7,275,473	\$7,101,271	\$5,008,896	\$4,498,600	\$5,129,340	\$5,708,175	\$5,539,274	\$4,077,005	(-25.4%)	(-25.4%)
Rensselaer	\$8,658,121	\$10,904,316	\$10,773,877	\$10,241,275	\$10,521,639	\$7,440,731	\$6,176,356	\$6,900,076	\$8,278,702	\$8,219,656	\$6,177,005	(-25.4%)	(-25.4%)
Rockland	\$6,593,989	\$7,855,631	\$8,050,862	\$7,661,530	\$7,448,571	\$5,687,965	\$4,839,252	\$5,627,047	\$6,658,552	\$6,379,324	\$4,666,890	(-25.4%)	(-25.4%)
Saratoga	\$9,882,779	\$12,728,066	\$12,954,333	\$12,544,695	\$12,415,114	\$8,669,671	\$6,961,622	\$8,230,671	\$9,775,658	\$9,413,407	\$7,008,890	(-25.4%)	(-25.4%)
Schenectady	\$7,817,067	\$10,637,630	\$10,919,570	\$10,117,660	\$10,143,198	\$7,310,641	\$6,161,244	\$6,806,984	\$7,893,639	\$7,552,446	\$5,666,890	(-25.4%)	(-25.4%)
Schoharie	\$1,896,093	\$2,081,635	\$2,059,211	\$1,966,148	\$1,919,984	\$1,382,395	\$1,205,921	\$1,391,564	\$1,676,932	\$1,552,807	\$1,177,005	(-25.4%)	(-25.4%)
Schuyler	\$1,010,135	\$1,245,954	\$1,310,657	\$1,281,974	\$1,204,027	\$895,317	\$754,373	\$843,090	\$947,702	\$921,591	\$707,005	(-25.4%)	(-25.4%)
Seneca	\$2,352,005	\$2,400,714	\$2,416,122	\$2,739,319	\$2,726,229	\$2,642,701	\$2,667,232	\$2,698,040	\$2,604,615	\$2,547,606	\$1,977,005	(-25.4%)	(-25.4%)
St. Lawrence	\$4,048,289	\$5,155,350	\$5,284,604	\$5,110,904	\$5,110,904	\$3,192,410	\$2,619,073	\$3,808,217	\$4,378,559	\$4,738,438	\$3,438,597	(-25.4%)	(-25.4%)
Steuben	\$5,903,266	\$7,499,219	\$7,545,914	\$6,911,681	\$6,904,875	\$5,478,519	\$4,763,548	\$5,512,375	\$6,832,455	\$6,381,243	\$4,666,890	(-25.4%)	(-25.4%)
Suffolk	\$83,277,818	\$98,851,401	\$104,304,086	\$103,327,117	\$100,388,118	\$74,443,391	\$65,273,172	\$72,044,681	\$82,236,229	\$78,225,748	\$58,666,890	(-25.4%)	(-25.4%)
Sullivan	\$5,191,890	\$3,664,296	\$3,742,923	\$3,389,868	\$4,183,271	\$3,195,887	\$2,748,364	\$3,362,177	\$4,169,655	\$4,025,521	\$3,030,890	(-25.4%)	(-25.4%)
Tioga	\$2,587,618	\$3,230,128	\$3,039,582	\$2,700,505	\$2,652,606	\$2,051,056	\$1,855,098	\$2,371,390	\$3,329,901	\$3,148,524	\$2,177,005	(-25.4%)	(-25.4%)
Tompkins	\$3,205,191	\$4,117,874	\$4,181,945	\$4,113,222	\$4,134,702	\$2,918,166	\$2,455,474	\$2,738,286	\$3,214,646	\$2,985,889	\$2,177,005	(-25.4%)	(-25.4%)
Ulster	\$10,897,339	\$14,696,138	\$14,214,190	\$12,894,133	\$11,469,704	\$8,570,568	\$7,219,425	\$8,247,607	\$10,190,290	\$9,835,213	\$7,008,890	(-25.4%)	(-25.4%)
Warren	\$9,920,833	\$9,929,928	\$9,049,928	\$4,923,439	\$4,827,260	\$3,447,377	\$2,770,378	\$3,205,792	\$3,872,158	\$3,730,235	\$2,808,890	(-25.4%)	(-25.4%)
Washington	\$1,641,599	\$1,898,892	\$1,898,892	\$1,948,300	\$1,935,400	\$1,379,333	\$1,202,987	\$1,399,326	\$1,661,207	\$1,620,041	\$1,208,890	(-25.4%)	(-25.4%)
Wayne	\$4,476,134	\$5,760,927	\$5,970,484	\$5,790,747	\$5,829,508	\$4,189,060	\$3,466,212	\$3,891,991	\$4,607,675	\$4,308,036	\$3,177,005	(-25.4%)	(-25.4%)
Westchester*	\$23,819,798	\$30,026,139	\$29,734,905	\$26,647,570	\$29,123,861	\$22,212,685	\$19,437,321	\$22,593,146	\$24,332,669	\$25,373,140	\$18,666,890	(-25.4%)	(-25.4%)
Wyoming	\$1,913,557	\$2,413,874	\$2,560,288	\$2,481,460	\$2,449,096	\$1,764,244	\$1,408,860	\$1,573,857	\$1,922,437	\$1,763,801	\$1,377,005	(-25.4%)	(-25.4%)
Yates	\$899,259	\$1,154,457	\$1,168,546	\$1,112,571	\$1,096,349	\$807,680	\$654,261	\$754,377	\$885,255	\$878,830	\$666,890	(-25.4%)	(-25.4%)
New York City	\$139,868,820	\$175,613,309	\$172,332,074	\$166,181,257	\$160,147,878	\$120,747,321	\$107,515,123	\$123,385,128	\$143,211,948	\$135,617,619	\$100,666,890	(-25.4%)	(-25.4%)
57 Counties	\$594,664,180	\$677,493,858	\$685,624,479	\$660,198,472	\$641,924,808	\$470,891,662	\$404,306,173	\$460,105,125	\$530,734,925	\$509,059,586	\$366,666,890	(-25.4%)	(-25.4%)
All Counties	\$674,473,000	\$853,107,167	\$857,956,553	\$826,379,729	\$802,072,686	\$591,638,982	\$511,823,295	\$583,490,253	\$673,946,873	\$644,677,205	\$466,666,890	(-25.4%)	(-25.4%)
YoY Change	\$119,156,589	\$178,634,167	\$4,849,386	(\$31,576,824)	(\$24,307,943)	(\$210,433,704)	(\$79,817,687)	\$71,668,957	\$90,456,620	(\$29,269,668)			

Source: Data from NYS Taxation and Finance - Gasoline Price Data from NYSEERDA. Calculations by NYSAC.
 *Westchester had a general sales tax rate change increase effective August 1, 2019, rising from 3% to 4%

WASHINGTON COUNTY
GLENS FALLS NATIONAL BANK & TRUST CO.
FOR THE PERIOD ENDED: 3/09/2022

NAME OF ACCOUNT	ACCOUNT NUMBER	BALANCE
Mortgage Tax		\$581,640.61
Capital Construction		\$997,873.50
Sewer District No. 2 Oper & Maint		\$95,404.38
Trust & Agency-Trustee		\$0.77
Court & Trust		\$0.00
Solid Waste Management		\$0.00
BOS		\$71.94
Treasurer Petty Cash		\$50,493.82
Health/Dental Insurance Account		\$404,189.61
Internet Payment Account		\$78,080.19
County Clerk DMV		\$260,095.76
Sheriff Inmate Com		\$65,355.24
Sheriff Inmate Trust Fund		\$12,520.01
Sheriff General		\$5,994.73
DA Prosecution Acct		\$4,369.97
County Road Machinery		\$1,572,656.70
Compensation & Disability		\$88,783.84
General Fund		\$7,932,533.15
Workers Compensation		\$630,258.03
Employee Flex Spending		\$0.00
Trust & Agency SSA-Beneficiaries		\$51,147.61
Crime Proceeds-DA		\$58,702.82
Payroll		\$1,754,921.44
General Fund-DSS		\$974,229.66
Crime Proceeds-Sheriff		\$42,705.48
Sewer District No. 1 Warren/Wash IDA		\$56,426.84
Trust & Agency		\$486,946.95
DSS-Cash Receipts		\$41,301.34
Car Pool		\$877,071.62
Community Development		\$41,500.00
County Road		\$112,217.03
Treasurer Petty Cash-Procurement		\$0.00
County Clerk General		\$319,198.98
County Clerk Current Exp		\$0.00
Sheriff		\$568.15
DSS-Incidental		\$4,310.00
Probation		\$12,741.85
Sheriff Civil Fund		\$86,738.57
CDBG Grant Awards		\$0.00
LCLGRPB Passthrough		\$54,348.80
Bail Passthrough		\$7,144.51
DSS Food Pantry		\$5,786.47
ADRC		\$3,257.31

COURT & TRUST ACCOUNTS

Action #672		\$0.00
Action #673		\$0.00
Action #676		\$1,001.77
Action #678		\$250.13
Trustee: Roblee-Barker		\$199.00
Trustee: Blanchfield		\$1,000.00
Trustee: Tierney		\$300.00
Trustee: Gilchrist		\$300.00
Trustee: Grady		\$297.00
Trustee: Russell		\$500.00

CERTIFICATES OF DEPOSIT

Total		\$17,775,436.58
Irrevocable Stand-By LOC (FHL Bank of NY)		\$0.00
Securities Pledged (Book)		\$13,372,178.67
FDIC Insurance		\$250,000.00
		\$13,622,178.67

Difference (-Securities in Excess of Deposits) \$4,153,258.91

*Market Value

GFN - Insured Cash Sweep:		\$48,082,045.18	0.1000%	9/21/2020
General	\$32,309,224.96			
Sewer District	\$800,000.00			
Workers Comp Reserve	\$1,500,557.92			
Self Insurance-Health Insurance	\$4,300,000.00			
Capital Construction	\$9,172,262.30			

NYCLASS		\$0.69	0.0251%	11/10/2020
Capital Construction	\$0.51			
County Road Machinery	\$0.18			
Sewer District #2	\$0.00			
Workers Comp Reserve	\$0.00			
Self Insurance-Health Insurance	\$0.00			

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Total Cash on Hand \$55,857,481.45



Budget by Function Report

Through 12/31/21
 Prior Fiscal Year Activity Included
 Summary Listing

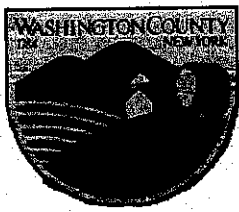
Function Sub Function	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund A - General Fund									
REVENUE									
1000-1999 - General Government Support	3,655,326.00	642,453.00	4,297,779.00	551,903.81	.00	3,415,089.42	882,689.58	79	4,357,067.44
2000-2999 - Education	3,415,576.00	.00	3,415,576.00	434,542.11	.00	2,476,024.12	939,551.88	72	2,738,669.12
3000-3999 - Public Safety	2,007,922.00	72,904.00	2,080,826.00	565,031.79	.00	2,260,753.60	(179,927.60)	109	1,908,584.89
4000-4999 - Health	3,935,105.00	836,828.00	4,771,933.00	655,489.53	.00	1,777,038.98	2,994,894.02	37	3,626,180.77
6000-6999 - Economic Assistance and Opportunity	15,323,288.00	927,572.00	16,250,860.00	6,003,873.26	.00	15,005,355.13	1,245,504.87	92	14,739,868.84
7000-7999 - Culture and Recreation	684,079.00	98,327.00	782,406.00	207,928.03	.00	723,775.43	58,630.57	93	668,102.89
8000-8999 - Home and Community Service	.00	250,000.00	250,000.00	.00	.00	.00	250,000.00	0	119,408.19
9900-9998 - Interfund Transfer	.00	5,944,080.00	5,944,080.00	.00	.00	5,944,080.00	.00	100	.00
9999 - Pooled/Unallocable	57,885,520.00	5,958,416.00	63,843,936.00	4,962,638.01	.00	69,310,953.38	(5,467,017.38)	109	56,538,735.56
REVENUE TOTALS	\$86,906,816.00	\$14,730,580.00	\$101,637,396.00	\$13,381,406.54	\$0.00	\$100,913,070.06	\$724,325.94	99%	\$84,696,617.70
EXPENSE									
1000-1999 - General Government Support	15,941,593.00	850,765.44	16,792,358.44	2,895,922.59	(56,899.74)	15,596,010.81	1,253,247.37	93	15,546,408.84
2000-2999 - Education	5,699,799.00	53,095.38	5,752,894.38	801,275.04	.00	4,863,211.51	889,682.87	85	4,610,822.56
3000-3999 - Public Safety	15,884,306.00	41,898.98	15,926,204.98	3,441,159.13	184.80	15,824,384.55	101,635.63	99	15,427,792.78
4000-4999 - Health	5,078,363.00	633,195.85	5,711,558.85	529,237.52	(135.29)	4,500,500.15	1,211,193.99	79	4,759,509.59
6000-6999 - Economic Assistance and Opportunity	31,765,092.00	884,569.27	32,649,661.27	4,824,714.17	(4,149.22)	29,382,849.35	3,270,961.14	90	30,091,300.03
7000-7999 - Culture and Recreation	1,251,652.00	97,972.97	1,349,624.97	345,908.35	.00	1,216,977.08	132,647.89	90	1,140,986.38
8000-8999 - Home and Community Service	1,038,679.00	270,528.00	1,309,207.00	60,729.20	.00	1,049,216.48	259,990.52	80	1,093,652.06
9000-9099 - Retiree Employee Benefit	1,109,878.00	.00	1,109,878.00	43,658.36	.00	1,118,300.87	(8,422.87)	101	1,326,716.40
9700-9799 - Debt Service	97,475.00	.00	97,475.00	.00	.00	(44,089.10)	141,564.10	-45	97,973.69
101 - Principal Retirement	183,333.00	.00	183,333.00	.00	.00	183,333.00	.00	100	183,333.00
102 - Interest	11,318.00	.00	11,318.00	.00	.00	68,792.74	(57,474.74)	608	14,984.36
9900-9998 - Interfund Transfer	9,807,328.00	11,598,000.00	21,405,328.00	178,422.00	.00	21,405,328.00	.00	100	10,600,845.10
9999 - Pooled/Unallocable	38,000.00	.00	38,000.00	(2,051.62)	.00	6,146.38	31,853.62	16	61,726.10
EXPENSE TOTALS	\$87,906,816.00	\$14,430,025.89	\$102,336,841.89	\$13,118,974.74	(\$60,999.45)	\$95,170,961.82	\$7,226,879.52	93%	\$84,956,050.89
Fund A - General Fund Totals									
REVENUE TOTALS	86,906,816.00	14,730,580.00	101,637,396.00	13,381,406.54	.00	100,913,070.06	724,325.94	99%	84,696,617.70
EXPENSE TOTALS	87,906,816.00	14,430,025.89	102,336,841.89	13,118,974.74	(60,999.45)	95,170,961.82	7,226,879.52	93%	84,956,050.89
Fund A - General Fund Totals	(\$1,000,000.00)	\$300,554.11	(\$699,445.89)	\$262,431.80	\$60,999.45	\$5,742,108.24	(\$6,502,553.58)		(\$259,433.19)
Fund CM - Car Pool									
REVENUE									
5000-5999 - Transportation	815,000.00	.00	815,000.00	66,077.38	.00	837,888.74	(22,888.74)	103	1,117,936.36
REVENUE TOTALS	\$815,000.00	\$0.00	\$815,000.00	\$66,077.38	\$0.00	\$837,888.74	(\$22,888.74)	103%	\$1,117,936.36
EXPENSE									
5000-5999 - Transportation	880,596.00	(154,135.96)	726,460.04	160,626.19	.00	640,848.02	85,612.02	88	610,294.63
9000-9099 - Retiree Employee Benefit	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$880,596.00	(\$154,135.96)	\$726,460.04	\$160,626.19	\$0.00	\$640,848.02	\$85,612.02	88%	\$610,294.63



Budget by Function Report

Through 12/31/21
Prior Fiscal Year Activity Included
Summary Listing

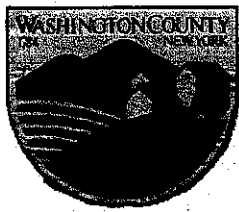
Function Sub Function	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund CM - Car Pool Totals									
REVENUE TOTALS	815,000.00	.00	815,000.00	66,077.38	.00	837,888.74	(22,888.74)	103%	1,117,936.36
EXPENSE TOTALS	880,596.00	(154,135.96)	726,460.04	160,626.19	.00	640,848.02	85,612.02	88%	610,294.63
Fund CM - Car Pool Totals	(\$65,596.00)	\$154,135.96	\$88,539.96	(\$94,548.81)	\$0.00	\$197,040.72	(\$108,500.76)		\$507,641.73
Fund D - County Road									
REVENUE									
5000-5999 - Transportation	12,321,263.00	2,419,990.00	14,741,253.00	1,009,769.19	.00	13,743,316.46	997,936.54	93	12,250,744.90
9700-9799 - Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$12,321,263.00	\$2,419,990.00	\$14,741,253.00	\$1,009,769.19	\$0.00	\$13,743,316.46	\$997,936.54	93%	\$12,250,744.90
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	11,908,450.00	2,470,325.41	14,378,775.41	1,833,436.49	.00	12,775,810.93	1,602,964.48	89	11,378,845.41
9000-9099 - Retiree Employee Benefit	275,313.00	.00	275,313.00	17,925.88	.00	325,414.19	(50,101.19)	118	337,455.95
9700-9799 - Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
101 - Principal Retirement	.00	.00	.00	.00	.00	.00	.00	+++	.00
102 - Interest	137,500.00	.00	137,500.00	.00	.00	32,023.72	105,476.28	23	138,068.19
9900-9998 - Interfund Transfer	.00	509,582.00	509,582.00	509,582.00	.00	509,582.00	.00	100	13,322.00
EXPENSE TOTALS	\$12,321,263.00	\$2,979,907.41	\$15,301,170.41	\$2,360,944.37	\$0.00	\$13,642,830.84	\$1,658,339.57	89%	\$11,867,691.55
Fund D - County Road Totals									
REVENUE TOTALS	12,321,263.00	2,419,990.00	14,741,253.00	1,009,769.19	.00	13,743,316.46	997,936.54	93%	12,250,744.90
EXPENSE TOTALS	12,321,263.00	2,979,907.41	15,301,170.41	2,360,944.37	.00	13,642,830.84	1,658,339.57	89%	11,867,691.55
Fund D - County Road Totals	\$0.00	(\$559,917.41)	(\$559,917.41)	(\$1,351,175.18)	\$0.00	\$100,485.62	(\$660,403.03)		\$383,053.35
Fund DM - County Road Machinery									
REVENUE									
5000-5999 - Transportation	3,546,132.00	.00	3,546,132.00	356,990.97	.00	3,483,313.52	62,818.48	98	3,523,737.14
REVENUE TOTALS	\$3,546,132.00	\$0.00	\$3,546,132.00	\$356,990.97	\$0.00	\$3,483,313.52	\$62,818.48	98%	\$3,523,737.14
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	3,519,190.00	957,934.00	4,477,124.00	472,622.14	1,078,876.00	3,256,699.44	141,548.56	97	3,147,396.46
9000-9099 - Retiree Employee Benefit	26,942.00	.00	26,942.00	2,780.36	.00	35,809.76	(8,867.76)	133	37,181.23
EXPENSE TOTALS	\$3,546,132.00	\$957,934.00	\$4,504,066.00	\$475,402.50	\$1,078,876.00	\$3,292,509.20	\$132,680.80	97%	\$3,184,577.69
Fund DM - County Road Machinery Totals									
REVENUE TOTALS	3,546,132.00	.00	3,546,132.00	356,990.97	.00	3,483,313.52	62,818.48	98%	3,523,737.14
EXPENSE TOTALS	3,546,132.00	957,934.00	4,504,066.00	475,402.50	1,078,876.00	3,292,509.20	132,680.80	97%	3,184,577.69
Fund DM - County Road Machinery Totals	\$0.00	(\$957,934.00)	(\$957,934.00)	(\$118,411.53)	(\$1,078,876.00)	\$190,804.32	(\$69,862.32)		\$339,159.45
Fund GA - Sewer District No. 1 IDA									
REVENUE									
8000-8999 - Home and Community Service	120,000.00	.00	120,000.00	36,363.01	.00	88,209.78	31,790.22	74	73,575.91
REVENUE TOTALS	\$120,000.00	\$0.00	\$120,000.00	\$36,363.01	\$0.00	\$88,209.78	\$31,790.22	74%	\$73,575.91



Budget by Function Report

Through 12/31/21
 Prior Fiscal Year Activity Included
 Summary Listing

Function Sub Function	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund GA - Sewer District No. 1 IDA									
EXPENSE									
8000-8999 - Home and Community Service	120,000.00	.00	120,000.00	8,339.81	.00	63,865.57	56,134.43	53	117,174.09
EXPENSE TOTALS	\$120,000.00	\$0.00	\$120,000.00	\$8,339.81	\$0.00	\$63,865.57	\$56,134.43	53%	\$117,174.09
Fund GA - Sewer District No. 1 IDA Totals									
REVENUE TOTALS	120,000.00	.00	120,000.00	36,363.01	.00	88,209.78	31,790.22	74%	73,575.91
EXPENSE TOTALS	120,000.00	.00	120,000.00	8,339.81	.00	63,865.57	56,134.43	53%	117,174.09
Fund GA - Sewer District No. 1 IDA Totals	\$0.00	\$0.00	\$0.00	\$28,023.20	\$0.00	\$24,344.21	(\$24,344.21)		(\$43,598.18)
Fund GB - Sewer District II									
REVENUE									
8000-8999 - Home and Community Service	2,540,256.00	228,393.00	2,768,649.00	226,806.24	.00	1,468,837.90	1,299,811.10	53	2,876,136.91
REVENUE TOTALS	\$2,540,256.00	\$228,393.00	\$2,768,649.00	\$226,806.24	\$0.00	\$1,468,837.90	\$1,299,811.10	53%	\$2,876,136.91
EXPENSE									
8000-8999 - Home and Community Service	2,442,274.00	288,216.71	2,730,490.71	584,007.42	(8,882.72)	2,123,069.47	616,303.96	77	2,519,283.53
9000-9099 - Retiree Employee Benefit	41,721.00	.00	41,721.00	4,675.80	.00	67,104.16	(25,383.16)	161	52,582.48
101 - Principal Retirement	206,270.00	.00	206,270.00	.00	.00	174,167.00	32,103.00	84	186,167.00
102 - Interest	24,602.00	.00	24,602.00	.00	.00	7,291.31	17,310.69	30	24,772.53
EXPENSE TOTALS	\$2,714,867.00	\$288,216.71	\$3,003,083.71	\$588,683.22	(\$8,882.72)	\$2,371,631.94	\$640,334.49	79%	\$2,782,805.54
Fund GB - Sewer District II Totals									
REVENUE TOTALS	2,540,256.00	228,393.00	2,768,649.00	226,806.24	.00	1,468,837.90	1,299,811.10	53%	2,876,136.91
EXPENSE TOTALS	2,714,867.00	288,216.71	3,003,083.71	588,683.22	(8,882.72)	2,371,631.94	640,334.49	79%	2,782,805.54
Fund GB - Sewer District II Totals	(\$174,611.00)	(\$59,823.71)	(\$234,434.71)	(\$361,876.98)	\$8,882.72	(\$902,794.04)	\$659,476.61		\$93,331.37
Fund MS - Self Insurance -Health Insurance									
REVENUE									
9000-9099 - Retiree Employee Benefit	6,217,367.00	66,033.00	6,283,400.00	642,156.90	.00	7,983,750.81	(1,700,350.81)	127	8,281,372.17
REVENUE TOTALS	\$6,217,367.00	\$66,033.00	\$6,283,400.00	\$642,156.90	\$0.00	\$7,983,750.81	(\$1,700,350.81)	127%	\$8,281,372.17
EXPENSE									
9000-9099 - Retiree Employee Benefit	6,222,367.00	66,033.00	6,288,400.00	732,429.66	.00	8,444,188.15	(2,155,788.15)	134	7,474,741.76
EXPENSE TOTALS	\$6,222,367.00	\$66,033.00	\$6,288,400.00	\$732,429.66	\$0.00	\$8,444,188.15	(\$2,155,788.15)	134%	\$7,474,741.76
Fund MS - Self Insurance -Health Insurance Totals									
REVENUE TOTALS	6,217,367.00	66,033.00	6,283,400.00	642,156.90	.00	7,983,750.81	(1,700,350.81)	127%	8,281,372.17
EXPENSE TOTALS	6,222,367.00	66,033.00	6,288,400.00	732,429.66	.00	8,444,188.15	(2,155,788.15)	134%	7,474,741.76
Fund MS - Self Insurance -Health Insurance Totals	(\$5,000.00)	\$0.00	(\$5,000.00)	(\$90,272.76)	\$0.00	(\$460,437.34)	\$455,437.34		\$806,630.41
Fund S - Self Insurance									
REVENUE									
1000-1999 - General Government Support	1,224,491.00	.00	1,224,491.00	72,168.81	.00	1,340,966.67	(116,475.67)	110	1,320,980.10
REVENUE TOTALS	\$1,224,491.00	\$0.00	\$1,224,491.00	\$72,168.81	\$0.00	\$1,340,966.67	(\$116,475.67)	110%	\$1,320,980.10



Budget by Function Report

Through 12/31/21
 Prior Fiscal Year Activity Included
 Summary Listing

Function Sub Function	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund S - Self Insurance									
EXPENSE									
1000-1999 - General Government Support	1,450,612.00	.00	1,450,612.00	170,392.33	.00	1,111,226.80	339,385.20	77	1,312,164.88
9000-9099 - Retiree Employee Benefit	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	<u>\$1,450,612.00</u>	<u>\$0.00</u>	<u>\$1,450,612.00</u>	<u>\$170,392.33</u>	<u>\$0.00</u>	<u>\$1,111,226.80</u>	<u>\$339,385.20</u>	<u>77%</u>	<u>\$1,312,164.88</u>
Fund S - Self Insurance Totals									
REVENUE TOTALS	1,224,491.00	.00	1,224,491.00	72,168.81	.00	1,340,966.67	(116,475.67)	110%	1,320,980.10
EXPENSE TOTALS	1,450,612.00	.00	1,450,612.00	170,392.33	.00	1,111,226.80	339,385.20	77%	1,312,164.88
Fund S - Self Insurance Totals	<u>(\$226,121.00)</u>	<u>\$0.00</u>	<u>(\$226,121.00)</u>	<u>(\$98,223.52)</u>	<u>\$0.00</u>	<u>\$229,739.87</u>	<u>(\$455,860.87)</u>		<u>\$8,815.22</u>
Grand Totals									
REVENUE TOTALS	113,691,325.00	17,444,996.00	131,136,321.00	15,791,739.04	.00	129,859,353.94	1,276,967.06	99%	114,141,101.19
EXPENSE TOTALS	115,162,653.00	18,567,981.05	133,730,634.05	17,615,792.82	1,008,993.83	124,738,062.34	7,983,577.88	94%	112,305,501.03
Grand Totals	<u>(\$1,471,328.00)</u>	<u>(\$1,122,985.05)</u>	<u>(\$2,594,313.05)</u>	<u>(\$1,824,053.78)</u>	<u>(\$1,008,993.83)</u>	<u>\$5,121,291.60</u>	<u>(\$6,706,610.82)</u>		<u>\$1,835,600.16</u>

Resolution No. **A** March 18, 2022

By Supervisors

TITLE: Amend 2022 Department of Social Services Budget for Pandemic Emergency Assistance Program Funding

WHEREAS, DSS was allotted Pandemic Emergency Assistance funding (PEAF) through the American Rescue Plan Act of 2021, and

WHEREAS, PEAF will fund diaper allowances and multi-generational food payments directly to recipients' EBT cards, and

WHEREAS, these funds need to be added to the 2022 budget; now therefore be it

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

Increase Appropriation:

A.6109.4290	Exp. – Family Assistance	112,240
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Increase Revenue:

A.6010.4609	Federal Aid for Family Assistance	112,240
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BUDGET IMPACT STATEMENT: Recognizes PEAF funds in the 2022 budget.

Resolution No. **B** March 18, 2022

By Supervisors

TITLE: Amend 2021 Sewer District No. 2 Budget

WHEREAS, the Sewer District has requested an amendment to the 2021 budget to cover the purchase of pumps and small tools in the amount of \$11,500; now therefore be it

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

Increase Appropriation:

GB.8000.8130.2090	SD#2 O&M – Equipment	11,200
GB.8000.8130.2285	SD#2 O&M - Small Tools	<u>300</u>
		11,500

Increase Appropriated Fund Balance:

GB.599	Appropriated Fund Balance	11,500
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BUDGET IMPACT STATEMENT: Amends 2021 budget for shortfalls.

Resolution No. **C** March 18, 2022

By Supervisors

TITLE: Amend 2022 Public Health Budget for COVID-19 Enhanced Detection Funds

WHEREAS, Public Health has received an additional Epidemiology & Laboratory COVID-19 (ELC) Enhanced Detection award in the amount of \$1,000,000, and

WHEREAS, these funds need to be added to the 2022 budget; now therefore be it

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

Increase Appropriation:

A.2960.123	OT 1.5 CWSN	112,644
A.4004.123	OT 1.5 Pub. Hlth.	381,876
A.4189.121	Reg. Earnings – Other PH	53,714
A.4189.123	OT 1.5 – Other PH	249,211
A.4189.4189	COVID – Other PH	181,555
A.4189.9030	Soc. Sec./Medicare	19,000
A.4189.9040	Worker’s Comp.	<u>2,000</u>
		1,000,000

Increase Revenue:

A.4004.4489.01	Federal Aid for Other PH	1,000,000
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BUDGET IMPACT STATEMENT: Recognizes ELC COVID-19 enhanced detection funds.

Resolution No. **D** March 18, 2022
By Supervisors

TITLE: Amend 2022 Tourism Budget

WHEREAS, the County has been awarded \$48,207 in I Love New York funds for the promotion of tourism in Washington County, and

WHEREAS, the 2022 adopted budget contains \$92,500 for tourism, and

WHEREAS, the Agriculture, Planning, Tourism and Community Development Committee recommends increasing the tourism budget to \$200,000, the same as 2021, and

WHEREAS, the Finance Committee recommends funding the increase by recognizing \$48,207 of I Love New York funds and funding the remaining amount of \$59,293 from fund balance; now therefore be it

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

Increase Appropriation:

A.6411.422004	I Love New York	107,500
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Increase Revenue:

A.6411.3715	State Aid for Tourism Promotion	48,207
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Increase Appropriated Fund Balance:

A.599	Appropriated Fund Balance	59,293
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BUDGET IMPACT STATEMENT: Increases the tourism budget to \$200,000. If this is approved, it will achieve the baseline budget and allows Black Dog the necessary lead time to plan for this year.

Resolution No. **E** March 18, 2022
By Supervisors

TITLE: To Amend the Information Technology 2022 Budget for Carryover Projects

WHEREAS, the Information Technology department had some projects that were not able to be completed by December 31, 2021, and

WHEREAS, in order to reduce the impact on the 2022 budget, certain 2022 items were included in the 2021 budget via Resolution No. 248 dated November 19, 2021, and

WHEREAS, one of the purchases made in 2021 is for the 2022 calendar year and must be recorded in the 2022 fiscal year; now therefore be it

RESOLVED, the County Treasurer be hereby authorized to amend the 2022 Information Technology Budget as follows:

Increase Appropriated Fund Balance:

A.599	Appropriated Fund Balance	172,419
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Increase Appropriation:

A.1680.2020	Computer Equipment	45,000
A.1680.4035	Equipment-Non-Asset	18,000
A.1680.4071	Software/IT Subscriptions	<u>109,419</u>
		172,419

BUDGET IMPACT STATEMENT: Appropriates General Fund Fund Balance to cover \$63,000 in carryover projects and \$109,419 in pre-paid expenditures.

Resolution No. **F** March 18, 2022
By Supervisors

TITLE: To Increase Reserve – Technology Projects

WHEREAS, the County created a Capital Reserve for Information Technology Projects, and

WHEREAS, the Finance Committee desires to increase the reserve utilizing surplus monies from the Information Technology 2021 departmental budget; now therefore be it

RESOLVED, the Technology Project Reserve be increased with the remaining 2021 fiscal year balance in the Information Technology .2 equipment lines and .4 contractual lines, in the amount of \$38,662.

BUDGET IMPACT STATEMENT: Reclassifies and restricts \$38,662 of Unreserved-Unappropriated Fund Balance within the General Fund to Reserved Fund Balance.

Resolution No. **G** March 18, 2022
By Supervisors

TITLE: To Amend Capital Project No. 125 – Capital Improvement Plan for LEC Roof Replacement

WHEREAS, the Law Enforcement Center (LEC) roof is in need of replacement, and

WHEREAS, the Government Operations Committee has authorized this project to begin in the 2022 fiscal year; now therefore be it

RESOLVED, the County Treasurer be hereby authorized to amend the 2022 Capital Project No. 125 – Capital Improvement Plan Budget as follows:

Decrease Appropriation:

H125.1990.4530	Contingency	119,000
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Increase Appropriated Fund Balance:

D.599	Appropriated Fund Balance	36,030
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; and be it further

RESOLVED, the County Treasurer be authorized to loan monies from the General Fund in an amount not to exceed the awarded Marchiselli Aid in order to cash flow the project.

BUDGET IMPACT STATEMENT: Amends the project to reflect the 2022 Pavement Preservation Grant award and appropriates the local share from the County Road Fund Balance.

Resolution No. **J** March 18, 2022

By Supervisors

TITLE: Amend 2022 Buildings & Grounds Budget

WHEREAS, the 2022 Buildings & Grounds budget contains funds for rehab projects, and

WHEREAS, the Buildings & Grounds Superintendent has requested a budget amendment to transfer funds from repair & maintenance to office equipment to cover the fixed asset portion of these projects, and

WHEREAS, the Finance Committee has approved this request; now therefore be it

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

Increase Appropriation:

A.1620.2010	Office Equip. – Bldgs. & Grounds	15,000
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Decrease Appropriation:

A.1620.4321	Repair & Maint. – Bldgs. & Grounds	15,000
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BUDGET IMPACT STATEMENT: None. Transfers fund between line items.

Resolution No. **K** March 18, 2022

By Supervisors

TITLE: To Carry Forward Septic System Replacement Grant Unspent Funds

WHEREAS, Washington County was awarded a Septic System Replacement Grant, in the amount of \$250,000.00, by the New York State Environmental Facilities Corporation, and

WHEREAS, the project reimburses eligible homeowners 50% of their septic system replacement costs up to \$10,000.00, and

WHEREAS, the amount remaining unspent as of December 31, 2021 needs to be carried forward into the 2022 budget; now therefore be it

RESOLVED, the County Treasurer be hereby authorized to amend the 2022 Planning Budget as follows:

Increase Appropriation:

A.8020.4625.01	Grants – Other	242,250
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Increase Revenue:

A.8020.3910	State Aid – Conservation Programs	242,250
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BUDGET IMPACT STATEMENT: Recognizes 100% State Grant funding. No County Local Share.

Resolution No. L March 18, 2022

By Supervisors

TITLE: Amend the Title by Grade Schedule to Add Public Health Corps Fellowship Positions

WHEREAS, the New York State Department of Health is providing additional staff and funding through the NYS Public Health Corps Fellowship Program as a way to promote the buildup of Public Health staff, and

WHEREAS, this program will provide up to six (6) Fellows, one (1) Graduate Fellow and one (1) Local Coordinator, and

WHEREAS, these positions are included on the Staffing Pattern and funds have been added to the 2022 budget, and

WHEREAS, these titles need to be established on the Title by Grade Schedule and based on the NYS recommended salary, the Personnel Officer recommends placing the title of Fellow at Grade 11, title of Local Coordinator at Grade 16 and Graduate Fellow at Grade 18; now therefore be it

RESOLVED, that the Title by Grade Schedule be amended to place the title of Fellow at Grade 11, 35 hours a week, title of Local Coordinator at Grade 16, 35 hours a week and title of Graduate Fellow at Grade 18, 35 hours a week.

BUDGET IMPACT STATEMENT: This program is funded for two years with an end date of July 31, 2023. Funds from this program can be used to cover salary, benefits, office equipment and computers.