

FINANCE COMMITTEE MEETING MINUTES  
JUNE 8, 2023

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

FINANCE COMMITTEE MEMBERS ABSENT: Hogan

SUPERVISORS: Henke, Hall, Shaw, Nolan

Debra Prehoda, Clerk

Roger Wickes, County Attorney

Melissa Fitch, County Administrator

Al Nolette, County Treasurer

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

1. Call to Order
2. Accept Minutes – May 11, 2023
3. Department Reports/Requests:
  - A. Treasurer
    1. Monthly Reports
    2. Discuss Fund Balance Policy
  - B. Budget Amendments
    1. Mental Health – Accept 100% State Aid \$60,926
    2. Voting Machines - \$778,678
    3. County Road Fund – Additional CHIPs - \$244,799
    4. Sheriff – Gun Cabinets .4 to .2 - \$4,693
    5. Create Capital Project – Lock 8 Way
4. RTU/Chiller Bid Results
5. Other Business
- 6..Adjournment

Chairman Campbell called the meeting to order at 9:57 A.M. in the Board of Supervisors second floor classroom B214, Municipal Center, Fort Edward.

Motion to accept the minutes of the May 11, 2023 meeting was moved by Mr. Wilson, seconded by Mr. Skellie and adopted.

DEPARTMENT REPORTS/REQUESTS:

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

- Monthly Report, handout attached. – Sales tax totals \$10,871,858.54; (\$179,418.36) under prior year to date. Will be watching the downturn. Cash balances remain strong. Investment money continues strong. Car Pool revenues are up and the rate adjustment has helped and has been great for the fund. Any new equipment in Car Pool has to be new money and the Car Pool funds replacements. Casino distribution revenue down slightly, handout included.
- Discuss Fund Balance Policy – The Treasurer presented a Fund Balance policy, attached. The County is supposed to have a policy and he looked at the metrics the Comptroller uses in his fiscal stress scores and used that for the framework for this policy. Internally then the County would meet the metrics that the Comptroller feels are important and fiscal stress scores. Recommending maintaining the fund balance at least 20% of its budgeted appropriations for a number of funds, between 10% and 20% for County Road and in the Self Insurance fund between 30% and 50%. It used to be two months of operations was the suggestion. The reserves in the General Fund are listed in the policy and how they are funded. This policy is a tool for the Budget Officer and the Board for where are we and where should we be. Nothing in this policy locks you into these numbers. Recommended higher in the Self Insurance Health Insurance fund. A motion to approve Fund Balance Policy and move forward to the Board for consideration was moved by Mr. Hicks, seconded by Messrs. O'Brien and Wilson and adopted. Mr. Haff opposed.
- Capital Plan – The unreserved fund balance totals \$26.2M and asking to take \$5M to the capital project for replacement of highway barns and fund the election machines

replacements around \$700,000+ using \$5.7M of the \$26.2M for capital needs. The more the County can pay cash the better off. A motion to amend budget to move \$5.7M of unreserved fund balance to the capital project contingency line for barn replacements \$5M and \$700,000 to another capital project for the election voting machines was moved by Mr. Wilson, seconded by Mrs. Fedler and Mr. Hicks. Discussion. The funding for barn replacements is a line in the capital project that will be used for all future barn replacements beyond the two current barns being replaced. The Town of Fort Ann will pay for their share of the Fort Ann barn. Noted, currently have \$457,000 in interest earned this year and budgeted \$350,000, a significant increase. The motion to amend budget to move \$5.7M of unreserved fund balance to the capital project contingency line for barn replacements \$5M and \$700,000 to another capital project for the election voting machines was moved by Mr. Wilson, seconded by Mrs. Fedler and Mr. Hicks, and adopted.

#### BUDGET AMENDMENTS:

- Mental Health for 100% State Aid – A motion to amend Mental Health budget to recognize and pass through 100% state aid funds from the NYS Office of Metal Health in the amount of \$60,926 designated for minimum wage adjustments and supportive housing enhancements was moved by Mr. Wilson, seconded by Mrs. Clary and adopted.
- County Road Fund for Additional CHIPs Funding – A motion to amend County Road fund budget to recognize additional CHIPs (Consolidated Highway Improvement Program) funds in the amount of \$244,799 for paving was moved by Mr. Skellie, seconded by Mrs. Fedler, and adopted.
- Sheriff for Gun Cabinets – A motion to amend Sheriff's budget transferring funds from contractual to equipment in the amount of \$4,693 for the purchase of gun cabinets for storage of weapons purchased for an active shooter incident was moved by Mr. Wilson, seconded by Mrs. Fedler and adopted.
- Create Capital Project No. 136 – Lock 8 Way Bridge & Execute Intermunicipal Agreement – A motion to create capital project no. 136 Lock 8 Way Bridge and budget in the amount of \$361,069 for design and execute intermunicipal agreement with the Warren Washington Counties IDA was moved by Mr. Wilson, and seconded by Mr. Skellie and Mrs. Clary. Discussion. Mr. Shaw asked when it is completed what is the actual cost for the County because the County is getting the bailey bridge for administration of the project. The County is fronting the money and the Budget Officer stated a loss of interest on money that is out at the time and Mr. Hicks added the Treasurer's time spent on the project. Mr. Haff stated the Treasurer's time will be made whole by the bailey bridge. The motion to create capital project no. 136 Lock 8 Way Bridge and budget in the amount of \$361,069 for design and execute intermunicipal agreement with the Warren Washington Counties IDA was move by Mr. Wilson, seconded by Mr. Skellie and Mrs. Clary and adopted. Mr. Haff opposed.
- Amend 2022 Budget for Various Departments – Making adjustments to certain line items within the 2022 budget. All adjustments except Workers Compensation are just transfers between line items. No new money in any of this except in Workers Compensation due to a high cost claimant. The Treasurer at budget time is going to recommend the part time personal services line be eliminated because the system cannot do what we wanted to try to accomplish with this part time line accounting for some of the adjustments. A motion to amend 2022 budget for various departments/funds was moved by Mr. Griffith, seconded by Mr. O'Brien and adopted.

VOTING MACHINE COMPARISON - handout attached compiled by the County Administrator, Purchasing Coordinator and IT CIO. The biggest change from the prior sheets is that Dominion

and Clear Ballot do offer on-demand printers so that is noted on the handout. Also, a \$6,100 increase to Hart because of some added items, vDrive duplicator and one more workstation. Clear Ballot is still not New York State certified. One machine is available through state contract and one machine is available on a purchasing cooperative, pre-bid, BuyBoard. The Board of Elections would like these machines for the November election. Mr. Campbell stated he believes Hart is the only vendor where you can take the first five years of maintenance out and only pay annually so there is a little bit of benefit for cash flow savings because you are making interest on your money. A motion to purchase Hart voting machines paying maintenance cost annually and move to the full Board was moved by Mr. O'Brien, and seconded by Mrs. Fedler. Discussion. The Treasurer stated the voting machines to the capital plan and maintenance to IT budget to be paid annually and that will reduce the Hart cost. The first year maintenance cost has to be paid \$33,228. This will determine the amount the Treasurer moves to the capital plan and maintenance to the IT budget. The IT CIO and Board of Election Commissioners all recommend purchase of the Hart voting machines. The motion to purchase Hart voting machines paying maintenance cost annually and move to the full Board was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted. Three weeks for delivery of new machines and need to contact the state regarding disposal of old machines and check if they can go to school districts.

Tom Rogers, Board of Elections Commissioner, mentioned that the State approved grant funding but they will receive only a small amount. He stated they took what was in two remaining grants, a tier grant and a postage grant and extended them to December 31, 2023 and made it wide open to purchase removing the date they were purchased by so there is no limitation and could have already purchased the items. So they have carryover funds from 2022 and additional funds for 2023. Currently, \$57,000 in tier grant and \$20,000 postage for a total of \$78,000 available right now. They had submitted printers purchased before that would be reimbursed for and returning them so that money should come back and increase one of the grants. These grants were originally for specific things, tier grant was for technology and postage was for postage costs related to the 2022 general election and now they do not care and can buy whatever you want. The Commissions are looking to purchase storage cabinets and label printers. These are reimbursement grants, purchase and then reimbursed. The \$57,000 in the tier grant includes the new money in it out of the \$20M approved statewide. The Commissioners need to meet with the Budget Officer and Treasurer for a breakdown on these numbers and all information on what we have to do to get that money. Also mentioned there will be a conservative primary this month on June 27<sup>th</sup> and it is almost a full roll out of machines.

Matt Jones, Superintendent of Buildings and Grounds, addressed the following bids: He is waiting on some call backs because the winning bidder on both bids did not comply with the schedule of values which they still can but wants to ensure their 15% contingency is in there.

- Chiller Bid Results – The bids were right on target. The low bid from Danforth on the replacement chiller was \$584,000, second lowest from Eckard Mechanical \$584,526 and third lowest from T. McElligot, Inc. \$586,500 followed by DiGesare Mechanical \$604,900 and Eastern Heating and Cooling \$715,300. The bids are all very close. If 15% contingency is not in price then disqualified. The third bid from T. McElligot, Inc. provided all necessary information. The Treasurer stated the money for both these projects is in contingency and will need a budget amendment to move the funds into line item for the projects. The budget amendments can be done next month. He is waiting for call backs on the requested information and the resolution will be presented under Supervisor Campbell's name.

- RTU (Roof Top Units – Law Enforcement Center) – It is the same situation with the roof top units as the chiller bids. The low bidder was Eckert Mechanical \$296,586, Eastern Heating and Cooling \$319,700, Danforth \$324,000 and T. McElligot Inc. \$342,700. The low bidder did not provide schedule of values but the second lowest bidder did provide all necessary paperwork. Supervisor Campbell will present resolution awarding bid under his name.

#### OTHER BUSINESS:

The Treasurer stated the Senate and Assembly have a bill that has gone through both houses and currently in committee to put a moratorium on foreclosure proceedings for a year due to the Supreme Court case on proceeds from the auction of property and it has a high probability of passage and signature by the Governor. So that would make next year foreclose on three years. He also anticipates that the reverse order change is going to happen, allowing for payment of the oldest tax. The auction that was scheduled for July is probably not going to happen. He looked at the November auction that was held and looked at what if the Hennepin case (Supreme Court) was in place and it was about a \$526,000 swing to the county if we had to eat all the losses and return all the surpluses, a little over half a million dollar loss.

The County Attorney stated on Saturday a hose gave way in the Probation Department, hot water flooding the office, and was discovered by an employee who came in for something they had forgotten in the office. Buildings and Grounds stabilized the situation and upon further review of the situation Quick Response was called to come in to get more of the moisture out. Demolition has started, insurance notified and insurance adjuster has viewed. Probably more updates at Public Safety.

Supervisor Griffith stated he received an alert from NYSAC that legislation is on the floor regarding short term rental taxes. It would be additional revenue for the county but hurt the short term rental operations from a total revenue standpoint.

The meeting adjourned at 11:31 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**

2021		2022		2023			
Adopted	\$21,000,000.00	Adopted	\$24,000,000.00	Adopted	\$26,000,000.00	Adopted	
Res 226	\$0.00		\$0.00		\$0.00		
Res 300	\$0.00		\$0.00		\$0.00		
Amended	\$21,000,000.00	Amended	\$24,000,000.00	Amended	\$26,000,000.00	Amended	
Date	Amount	Date	Amount	Date	Amount	Under/Over Error Year	Under/Over Year to Date
2/5/2021	\$1,216,995.47	2/7/2022	\$1,641,840.00	2/7/2023	\$1,810,390.95	\$168,550.95	\$168,550.95
2/16/2021	\$330,534.93	2/14/2022	\$403,576.51	2/13/2023	\$407,787.79	\$4,211.28	\$172,762.23
	\$1,547,530.40		\$2,045,416.51		\$2,218,178.74		
3/5/2021	\$1,304,339.32	3/7/2022	\$1,505,752.99	3/7/2023	\$1,601,439.68	\$95,686.69	\$268,448.92
3/15/2021	\$226,436.88	3/14/2022	\$294,138.95	3/13/2023	\$379,259.54	\$85,120.59	\$353,569.51
	\$3,078,306.60		\$3,845,308.45		\$4,198,877.96		
4/7/2021	\$2,358,797.96	4/7/2022	\$2,160,593.88	4/7/2023	\$2,209,480.52	\$48,886.64	\$402,456.15
4/13/2021	\$424,552.63	4/13/2022	\$397,339.98	4/13/2023	\$460,544.26	\$63,204.28	\$465,660.43
	\$5,861,657.19		\$6,403,242.31		\$6,868,902.74		
5/7/2021	\$1,386,250.87	5/6/2022	\$1,803,129.12	5/5/2023	\$1,810,644.81	\$7,515.69	\$473,176.12
5/13/2021	\$373,411.76	5/13/2022	\$486,122.97	5/15/2023	\$386,067.95	(\$100,055.02)	\$373,121.10
	\$7,621,319.82		\$8,692,494.40		\$9,065,615.50		
6/7/2021	\$1,535,531.58	6/7/2022	\$1,985,661.40	6/7/2023	\$1,806,243.04	(\$179,418.36)	\$193,702.74
6/14/2021	\$366,742.54	6/13/2022	\$381,672.05	6/13/2023			
6/30/2021	\$1,591,411.15	6/30/2022	\$560,171.99	6/30/2023			
7/1/2021	\$889,867.57	7/1/2022	\$931,643.07	7/3/2023			
	\$12,004,872.66		\$12,551,642.91		\$10,871,858.54		
7/13/2021	\$717,014.95	7/13/2022	\$579,477.58	7/13/2023			
	\$12,721,887.61		\$13,131,120.49		\$10,871,858.54		
8/6/2021	\$1,689,160.88	8/5/2022	\$1,789,795.53	8/7/2023			
8/13/2021	\$483,693.98	8/15/2022	\$389,286.71	8/14/2023			
	\$14,894,742.47		\$15,310,202.73		\$10,871,858.54		
9/8/2021	\$1,695,079.60	9/7/2022	\$1,692,831.90	9/8/2023			
9/13/2021	\$327,459.80	9/13/2022	\$358,756.20	9/13/2023			
	\$16,917,281.87		\$17,361,790.83		\$10,871,858.54		
10/7/2021	\$2,174,991.74	10/7/2022	\$2,595,568.50	10/6/2023			
10/13/2021	\$550,087.52	10/13/2022	\$656,197.99	10/13/2023			
	\$19,642,361.13		\$20,613,557.32		\$10,871,858.54		
11/5/2021	\$1,534,248.45	11/7/2022	\$1,719,436.34	11/7/2023			
11/15/2021	\$323,488.19	11/14/2022	\$358,778.52	11/13/2023			
	\$21,500,097.77		\$22,691,772.18		\$10,871,858.54		
12/7/2021	\$1,507,732.76	12/7/2022	\$1,657,552.11	12/7/2023			
12/13/2021	\$336,098.68	12/13/2022	\$340,394.27	12/13/2023			
12/31/2021	\$1,239,720.34	12/30/2022	\$1,300,529.66	12/29/2023			
1/3/2022	\$902,431.89	1/3/2023	\$915,837.47	1/2/2024			
	\$25,486,081.44		\$26,906,085.69		\$10,871,858.54		
1/13/2022	\$555,076.84	1/13/2023	\$812,665.87	1/13/2024			
	\$26,041,158.28		\$27,718,751.56		\$10,871,858.54		
	\$26,041,158.28		\$27,718,751.56		\$10,871,858.54	Actual	
	\$24,549,537.28		\$0.00		\$0.00	Net to County After Sharing	
	\$22,613,682.35		\$0.00		\$0.00	without AIM sweep	
	\$5,041,158.28		\$3,718,751.56		(\$15,128,141.46)	Variance to Adopted	
	\$3,549,537.28					Variance to Amended	
	\$5,334,548.28					Variance without AIM	

WASHINGTON COUNTY  
 GLENS FALLS NATIONAL BANK & TRUST CO.  
 FOR THE PERIOD ENDED: 5/30/2023

NAME OF ACCOUNT	ACCOUNT NUMBER	BALANCE
Mortgage Tax		\$549,264.64
Capital Construction		\$4,191,505.50
Sewer District No. 2 Oper & Maint		\$339,595.61
Trust & Agency-Trustee		\$1.66
Court & Trust		\$0.00
Solid Waste Management		\$0.00
BOS		\$71.94
Treasurer Petty Cash		\$48,267.34
Health/Dental Insurance Account		\$877,532.25
Internet Payment Account		\$116,628.06
County Clerk DMV		\$267,433.47
Sheriff Inmate Com		\$65,023.13
Sheriff Inmate Trust Fund		\$10,597.09
Sheriff General		\$5,996.82
DA Prosecution Acct		\$4,346.49
County Road Machinery		\$422,148.82
Compensation & Disability		\$1,717.65
General Fund		\$3,476,174.10
Workers Compensation		\$489,359.65
Employee Flex Spending		\$0.00
Trust & Agency SSA-Beneficiaries		\$46,661.23
Crime Proceeds-DA		\$52,460.61
Payroll		\$1,892,217.04
General Fund-DSS		\$1,092,515.49
Crime Proceeds-Sheriff		\$61,637.89
Sewer District No. 1 Warren/Wash IDA		\$87,808.38
Trust & Agency		\$280,955.83
DSS-Cash Receipts		\$134,607.42
Car Pool		\$190,564.74
Community Development		\$0.00
County Road		\$881,409.69
Treasurer Petty Cash-Procurement		\$0.00
County Clerk General		\$483,332.40
County Clerk Current Exp		\$0.00
Sheriff Explorer		\$568.30
DSS-Incidental		\$3,118.66
Probation		\$14,780.30
Sheriff Civil Fund		\$79,094.53
CDBG Grant Awards		\$0.00
LCLGRPB Passthrough		\$39,700.99
Bail Passthrough		\$1,163.90
DSS Food Pantry		\$4,156.88
ADRC		\$3,888.77

**COURT & TRUST ACCOUNTS**

Action #676	\$1,002.39
Action #678	\$250.28
Action #679	\$15,006.51
Trustee: Roblee-Barker	\$199.00
Trustee: Blanchfield	\$1,000.12
Trustee: Tierney	\$300.04
Trustee: Gilchrist	\$300.04
Trustee: Grady	\$297.04
Trustee: Russell	\$500.06

**CERTIFICATES OF DEPOSIT**

Total	\$16,235,162.55
Irrevocable Stand-By LOC (FHL Bank of NY)	\$0.00
Securities Pledged (Book)	\$15,998,297.00
FDIC Insurance	\$250,000.00
	\$16,248,297.00
Difference (-Securities in Excess of Deposits)	(\$13,134.45)

\*Market Value

GFN - Insured Cash Sweep:		\$56,786,369.95	4.84%	4/3/2023
General	\$34,341,839.13			
Car Pool	\$407,783.29			
County Road Machinery	\$1,915,634.64			
Sewer District	\$509,145.64			
Workers Comp Reserve	\$1,031,499.55			
Self Insurance-Health Insurance	\$2,500,000.00			
Capital Construction	\$16,080,467.70			

NYCLASS		\$0.69	0.03%	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	\$73,021,533.19
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# Budget by Function Report

Through 05/31/23

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	4,107,027.00	19,902.00	4,126,929.00	254,261.55	.00	888,155.33	3,238,773.67	22	4,345,190.39
2000-2999 - Education	3,466,515.00	.00	3,466,515.00	158,973.34	.00	366,559.10	3,099,955.90	11	2,627,942.59
3000-3999 - Public Safety	2,013,479.00	242,104.00	2,255,583.00	159,727.02	.00	630,880.21	1,624,702.79	28	2,182,404.96
4000-4999 - Health	4,278,425.00	2,171,203.00	6,449,628.00	105,787.41	.00	266,499.40	6,183,128.60	4	4,384,948.38
6000-6999 - Economic Assistance and Opportunity	18,098,601.00	270,313.00	18,368,914.00	1,518,303.14	.00	3,482,836.42	14,886,077.58	19	17,954,362.88
7000-7999 - Culture and Recreation	941,974.00	114,455.00	1,056,429.00	65,830.40	.00	194,019.95	862,409.05	18	1,046,622.40
8000-8999 - Home and Community Service	.00	.00	.00	.00	.00	.00	.00	+++	76,876.89
9900-9998 - Interfund Transfer	.00	50,000.00	50,000.00	.00	.00	.00	50,000.00	0	5,944,080.00
9999 - Pooled/Unallocable	64,586,004.00	.00	64,586,004.00	2,383,628.65	.00	46,637,491.14	17,948,512.86	72	69,909,062.06
<b>REVENUE TOTALS</b>	<b>\$97,492,025.00</b>	<b>\$2,867,977.00</b>	<b>\$100,360,002.00</b>	<b>\$4,646,511.51</b>	<b>\$0.00</b>	<b>\$52,466,441.55</b>	<b>\$47,893,560.45</b>	<b>52%</b>	<b>\$108,471,490.55</b>
<b>EXPENSE</b>									
1000-1999 - General Government Support	19,891,688.00	411,853.39	20,303,541.39	1,028,042.83	560,217.21	6,450,998.38	13,292,325.80	35	17,098,164.75
2000-2999 - Education	5,770,216.00	120,883.00	5,891,099.00	319,183.51	116.59	2,234,117.12	3,656,865.29	38	5,173,072.50
3000-3999 - Public Safety	18,540,669.00	457,304.65	18,997,973.65	1,319,841.68	196,185.63	6,001,666.09	12,800,121.93	33	16,931,348.35
4000-4999 - Health	5,535,194.00	1,780,599.87	7,315,793.87	492,402.96	13,190.80	2,085,761.44	5,216,841.63	29	5,492,714.40
6000-6999 - Economic Assistance and Opportunity	34,659,940.00	607,200.67	35,267,140.67	2,783,394.76	57,091.33	11,296,064.98	23,913,984.36	32	31,926,786.80
7000-7999 - Culture and Recreation	1,563,336.00	124,844.00	1,688,180.00	84,756.44	2,489.88	372,844.46	1,312,845.66	22	1,510,847.23
8000-8999 - Home and Community Service	1,103,649.00	24,660.00	1,128,309.00	14,255.85	40,000.00	540,348.57	547,960.43	51	1,137,609.12
9000-9099 - Retiree Employee Benefit	1,389,013.00	.00	1,389,013.00	104,827.84	.00	516,164.28	872,848.72	37	1,305,205.85
9700-9799 - Debt Service	54,625.00	.00	54,625.00	.00	.00	353,125.00	(298,500.00)	646	380,680.55
101 - Principal Retirement	512,500.00	.00	512,500.00	.00	.00	.00	512,500.00	0	183,333.00
102 - Interest	3,985.00	.00	3,985.00	.00	.00	1,992.19	1,992.81	50	7,651.04
9900-9998 - Interfund Transfer	11,064,115.00	.00	11,064,115.00	1,000,000.00	.00	4,000,000.00	7,064,115.00	36	21,169,810.00
9999 - Pooled/Unallocable	40,000.00	.00	40,000.00	.00	.00	2,132.25	37,867.75	5	13,537.88
<b>EXPENSE TOTALS</b>	<b>\$100,128,930.00</b>	<b>\$3,527,345.58</b>	<b>\$103,656,275.58</b>	<b>\$7,146,705.87</b>	<b>\$869,291.44</b>	<b>\$33,855,214.76</b>	<b>\$68,931,769.38</b>	<b>33%</b>	<b>\$102,330,761.47</b>
<b>Fund A - General Fund Totals</b>									
<b>REVENUE TOTALS</b>	<b>97,492,025.00</b>	<b>2,867,977.00</b>	<b>100,360,002.00</b>	<b>4,646,511.51</b>	<b>.00</b>	<b>52,466,441.55</b>	<b>47,893,560.45</b>	<b>52%</b>	<b>108,471,490.55</b>
<b>EXPENSE TOTALS</b>	<b>100,128,930.00</b>	<b>3,527,345.58</b>	<b>103,656,275.58</b>	<b>7,146,705.87</b>	<b>869,291.44</b>	<b>33,855,214.76</b>	<b>68,931,769.38</b>	<b>33%</b>	<b>102,330,761.47</b>
<b>Fund A - General Fund Totals</b>	<b>(\$2,636,905.00)</b>	<b>(\$659,368.58)</b>	<b>(\$3,296,273.58)</b>	<b>(\$2,500,194.36)</b>	<b>(\$869,291.44)</b>	<b>\$18,611,226.79</b>	<b>(\$21,038,208.93)</b>		<b>\$6,140,729.08</b>
<b>Fund CM - Car Pool</b>									
<b>REVENUE</b>									
5000-5999 - Transportation	1,086,800.00	.00	1,086,800.00	220,340.90	.00	431,088.49	655,711.51	40	1,298,024.22
<b>REVENUE TOTALS</b>	<b>\$1,086,800.00</b>	<b>\$0.00</b>	<b>\$1,086,800.00</b>	<b>\$220,340.90</b>	<b>\$0.00</b>	<b>\$431,088.49</b>	<b>\$655,711.51</b>	<b>40%</b>	<b>\$1,298,024.22</b>
<b>EXPENSE</b>									
5000-5999 - Transportation	1,399,348.00	104,539.80	1,503,887.80	57,529.31	674,984.10	348,696.16	480,207.54	68	1,525,491.95
9000-9099 - Retiree Employee Benefit	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$1,399,348.00</b>	<b>\$104,539.80</b>	<b>\$1,503,887.80</b>	<b>\$57,529.31</b>	<b>\$674,984.10</b>	<b>\$348,696.16</b>	<b>\$480,207.54</b>	<b>68%</b>	<b>\$1,525,491.95</b>



# Budget by Function Report

Through 05/31/23

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 CM - Car Pool Totals</b>									
REVENUE TOTALS	1,086,800.00	.00	1,086,800.00	220,340.90	.00	431,088.49	655,711.51	40%	1,298,024.22
EXPENSE TOTALS	1,399,348.00	104,539.80	1,503,887.80	57,529.31	674,984.10	348,696.16	480,207.54	68%	1,525,491.95
<b>Fund CM - Car Pool Totals</b>	<b>(\$312,548.00)</b>	<b>(\$104,539.80)</b>	<b>(\$417,087.80)</b>	<b>\$162,811.59</b>	<b>(\$674,984.10)</b>	<b>\$82,392.33</b>	<b>\$175,503.97</b>		<b>(\$227,467.73)</b>
<b>Fund D - County Road</b>									
REVENUE									
5000-5999 - Transportation	14,848,175.00	713,690.00	15,561,865.00	1,000,107.03	.00	3,623,583.20	11,938,281.80	23	15,205,212.12
9700-9799 - Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	<b>\$14,848,175.00</b>	<b>\$713,690.00</b>	<b>\$15,561,865.00</b>	<b>\$1,000,107.03</b>	<b>\$0.00</b>	<b>\$3,623,583.20</b>	<b>\$11,938,281.80</b>	<b>23%</b>	<b>\$15,205,212.12</b>
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	15,535,628.00	713,766.05	16,249,394.05	861,216.46	935,146.57	3,093,490.42	12,220,757.06	25	14,126,049.44
9000-9099 - Retiree Employee Benefit	377,226.00	.00	377,226.00	31,916.11	.00	147,894.11	229,331.89	39	351,643.06
9700-9799 - Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
101 - Principal Retirement	255,000.00	.00	255,000.00	.00	.00	255,000.00	.00	100	.00
102 - Interest	32,450.00	.00	32,450.00	.00	.00	32,450.00	.00	100	1,097.57
9900-9998 - Interfund Transfer	.00	255,700.00	255,700.00	.00	.00	995.00	254,705.00	0	236,719.00
EXPENSE TOTALS	<b>\$16,200,304.00</b>	<b>\$969,466.05</b>	<b>\$17,169,770.05</b>	<b>\$893,132.57</b>	<b>\$935,146.57</b>	<b>\$3,529,829.53</b>	<b>\$12,704,793.95</b>	<b>26%</b>	<b>\$14,715,509.07</b>
<b>Fund D - County Road Totals</b>									
REVENUE TOTALS	14,848,175.00	713,690.00	15,561,865.00	1,000,107.03	.00	3,623,583.20	11,938,281.80	23%	15,205,212.12
EXPENSE TOTALS	16,200,304.00	969,466.05	17,169,770.05	893,132.57	935,146.57	3,529,829.53	12,704,793.95	26%	14,715,509.07
<b>Fund D - County Road Totals</b>	<b>(\$1,352,129.00)</b>	<b>(\$255,776.05)</b>	<b>(\$1,607,905.05)</b>	<b>\$106,974.46</b>	<b>(\$935,146.57)</b>	<b>\$93,753.67</b>	<b>(\$766,512.15)</b>		<b>\$489,703.05</b>
<b>Fund DM - County Road Machinery</b>									
REVENUE									
5000-5999 - Transportation	4,553,100.00	.00	4,553,100.00	385,523.14	.00	1,374,609.83	3,178,490.17	30	5,712,843.33
REVENUE TOTALS	<b>\$4,553,100.00</b>	<b>\$0.00</b>	<b>\$4,553,100.00</b>	<b>\$385,523.14</b>	<b>\$0.00</b>	<b>\$1,374,609.83</b>	<b>\$3,178,490.17</b>	<b>30%</b>	<b>\$5,712,843.33</b>
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	4,933,102.00	2,227,808.00	7,160,910.00	244,457.38	1,271,387.75	2,299,961.32	3,589,560.93	50	3,731,468.96
9000-9099 - Retiree Employee Benefit	43,359.00	.00	43,359.00	3,060.23	.00	17,210.27	26,148.73	40	44,995.10
EXPENSE TOTALS	<b>\$4,976,461.00</b>	<b>\$2,227,808.00</b>	<b>\$7,204,269.00</b>	<b>\$247,517.61</b>	<b>\$1,271,387.75</b>	<b>\$2,317,171.59</b>	<b>\$3,615,709.66</b>	<b>50%</b>	<b>\$3,776,464.06</b>
<b>Fund DM - County Road Machinery Totals</b>									
REVENUE TOTALS	4,553,100.00	.00	4,553,100.00	385,523.14	.00	1,374,609.83	3,178,490.17	30%	5,712,843.33
EXPENSE TOTALS	4,976,461.00	2,227,808.00	7,204,269.00	247,517.61	1,271,387.75	2,317,171.59	3,615,709.66	50%	3,776,464.06
<b>Fund DM - County Road Machinery Totals</b>	<b>(\$423,361.00)</b>	<b>(\$2,227,808.00)</b>	<b>(\$2,651,169.00)</b>	<b>\$138,005.53</b>	<b>(\$1,271,387.75)</b>	<b>(\$942,561.76)</b>	<b>(\$437,219.49)</b>		<b>\$1,936,379.27</b>
<b>Fund GA - Sewer District No. 1 IDA</b>									
REVENUE									
8000-8999 - Home and Community Service	90,400.00	.00	90,400.00	2.58	.00	134.28	90,265.72	0	95,295.03
REVENUE TOTALS	<b>\$90,400.00</b>	<b>\$0.00</b>	<b>\$90,400.00</b>	<b>\$2.58</b>	<b>\$0.00</b>	<b>\$134.28</b>	<b>\$90,265.72</b>	<b>0%</b>	<b>\$95,295.03</b>





# Budget by Function Report

Through 05/31/23

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 GA - Sewer District No. 1 IDA</b>									
<b>EXPENSE</b>									
8000-8999 - Home and Community Service	114,000.00	60,000.00	174,000.00	15,028.54	.00	24,038.02	149,961.98	14	91,382.58
<b>EXPENSE TOTALS</b>	<b>\$114,000.00</b>	<b>\$60,000.00</b>	<b>\$174,000.00</b>	<b>\$15,028.54</b>	<b>\$0.00</b>	<b>\$24,038.02</b>	<b>\$149,961.98</b>	<b>14%</b>	<b>\$91,382.58</b>
<b>Fund GA - Sewer District No. 1 IDA Totals</b>									
<b>REVENUE TOTALS</b>	90,400.00	.00	90,400.00	2.58	.00	134.28	90,265.72	0%	95,295.03
<b>EXPENSE TOTALS</b>	114,000.00	60,000.00	174,000.00	15,028.54	.00	24,038.02	149,961.98	14%	91,382.58
<b>Fund GA - Sewer District No. 1 IDA Totals</b>	<b>(\$23,600.00)</b>	<b>(\$60,000.00)</b>	<b>(\$83,600.00)</b>	<b>(\$15,025.96)</b>	<b>\$0.00</b>	<b>(\$23,903.74)</b>	<b>(\$59,696.26)</b>		<b>\$3,912.45</b>
<b>Fund GB - Sewer District II</b>									
<b>REVENUE</b>									
8000-8999 - Home and Community Service	2,731,186.00	21,077.00	2,752,263.00	2,470.60	.00	880,873.73	1,871,389.27	32	2,562,789.15
<b>REVENUE TOTALS</b>	<b>\$2,731,186.00</b>	<b>\$21,077.00</b>	<b>\$2,752,263.00</b>	<b>\$2,470.60</b>	<b>\$0.00</b>	<b>\$880,873.73</b>	<b>\$1,871,389.27</b>	<b>32%</b>	<b>\$2,562,789.15</b>
<b>EXPENSE</b>									
8000-8999 - Home and Community Service	2,976,928.00	290,233.15	3,267,161.15	330,882.03	7,455.27	921,160.14	2,338,545.74	28	3,426,681.41
9000-9099 - Retiree Employee Benefit	73,096.00	.00	73,096.00	5,436.74	.00	28,839.26	44,256.74	39	70,746.62
101 - Principal Retirement	37,500.00	.00	37,500.00	.00	.00	.00	37,500.00	0	36,667.00
102 - Interest	797.00	.00	797.00	.00	.00	398.44	398.56	50	1,530.22
<b>EXPENSE TOTALS</b>	<b>\$3,088,321.00</b>	<b>\$290,233.15</b>	<b>\$3,378,554.15</b>	<b>\$336,318.77</b>	<b>\$7,455.27</b>	<b>\$950,397.84</b>	<b>\$2,420,701.04</b>	<b>28%</b>	<b>\$3,535,625.25</b>
<b>Fund GB - Sewer District II Totals</b>									
<b>REVENUE TOTALS</b>	2,731,186.00	21,077.00	2,752,263.00	2,470.60	.00	880,873.73	1,871,389.27	32%	2,562,789.15
<b>EXPENSE TOTALS</b>	3,088,321.00	290,233.15	3,378,554.15	336,318.77	7,455.27	950,397.84	2,420,701.04	28%	3,535,625.25
<b>Fund GB - Sewer District II Totals</b>	<b>(\$357,135.00)</b>	<b>(\$269,156.15)</b>	<b>(\$626,291.15)</b>	<b>(\$333,848.17)</b>	<b>(\$7,455.27)</b>	<b>(\$69,524.11)</b>	<b>(\$549,311.77)</b>		<b>(\$972,836.10)</b>
<b>Fund MS - Self Insurance -Health Insurance</b>									
<b>REVENUE</b>									
9000-9099 - Retiree Employee Benefit	7,697,000.00	.00	7,697,000.00	624,045.04	.00	3,139,378.85	4,557,621.15	41	7,658,264.86
<b>REVENUE TOTALS</b>	<b>\$7,697,000.00</b>	<b>\$0.00</b>	<b>\$7,697,000.00</b>	<b>\$624,045.04</b>	<b>\$0.00</b>	<b>\$3,139,378.85</b>	<b>\$4,557,621.15</b>	<b>41%</b>	<b>\$7,658,264.86</b>
<b>EXPENSE</b>									
9000-9099 - Retiree Employee Benefit	8,491,000.00	.00	8,491,000.00	842,518.83	.00	3,891,572.58	4,599,427.42	46	8,071,907.79
<b>EXPENSE TOTALS</b>	<b>\$8,491,000.00</b>	<b>\$0.00</b>	<b>\$8,491,000.00</b>	<b>\$842,518.83</b>	<b>\$0.00</b>	<b>\$3,891,572.58</b>	<b>\$4,599,427.42</b>	<b>46%</b>	<b>\$8,071,907.79</b>
<b>Fund MS - Self Insurance -Health Insurance Totals</b>									
<b>REVENUE TOTALS</b>	7,697,000.00	.00	7,697,000.00	624,045.04	.00	3,139,378.85	4,557,621.15	41%	7,658,264.86
<b>EXPENSE TOTALS</b>	8,491,000.00	.00	8,491,000.00	842,518.83	.00	3,891,572.58	4,599,427.42	46%	8,071,907.79
<b>Fund MS - Self Insurance -Health Insurance Totals</b>	<b>(\$794,000.00)</b>	<b>\$0.00</b>	<b>(\$794,000.00)</b>	<b>(\$218,473.79)</b>	<b>\$0.00</b>	<b>(\$752,193.73)</b>	<b>(\$41,806.27)</b>		<b>(\$413,642.93)</b>
<b>Fund S - Self Insurance</b>									
<b>REVENUE</b>									
1000-1999 - General Government Support	1,237,813.00	.00	1,237,813.00	4,337.82	.00	952,848.95	284,964.05	77	1,698,812.54
<b>REVENUE TOTALS</b>	<b>\$1,237,813.00</b>	<b>\$0.00</b>	<b>\$1,237,813.00</b>	<b>\$4,337.82</b>	<b>\$0.00</b>	<b>\$952,848.95</b>	<b>\$284,964.05</b>	<b>77%</b>	<b>\$1,698,812.54</b>



# Budget by Function Report

Through 05/31/23  
 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	1,484,273.00	.00	1,484,273.00	88,845.65	.00	484,931.07	999,341.93	33	1,912,387.10
9000-9099 - Retiree Employee Benefit	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$1,484,273.00</b>	<b>\$0.00</b>	<b>\$1,484,273.00</b>	<b>\$88,845.65</b>	<b>\$0.00</b>	<b>\$484,931.07</b>	<b>\$999,341.93</b>	<b>33%</b>	<b>\$1,912,387.10</b>
<b>Fund S - Self Insurance Totals</b>									
REVENUE TOTALS	1,237,813.00	.00	1,237,813.00	4,337.82	.00	952,848.95	284,964.05	77%	1,698,812.54
EXPENSE TOTALS	1,484,273.00	.00	1,484,273.00	88,845.65	.00	484,931.07	999,341.93	33%	1,912,387.10
<b>Fund S - Self Insurance Totals</b>	<b>(\$246,460.00)</b>	<b>\$0.00</b>	<b>(\$246,460.00)</b>	<b>(\$84,507.83)</b>	<b>\$0.00</b>	<b>\$467,917.88</b>	<b>(\$714,377.88)</b>		<b>(\$213,574.56)</b>
<b>Grand Totals</b>									
REVENUE TOTALS	129,736,499.00	3,602,744.00	133,339,243.00	6,883,338.62	.00	62,868,958.88	70,470,284.12	47%	142,702,731.80
EXPENSE TOTALS	135,882,637.00	7,179,392.58	143,062,029.58	9,627,597.15	3,758,265.13	45,401,851.55	93,901,912.90	34%	135,959,529.27
<b>Grand Totals</b>	<b>(\$6,146,138.00)</b>	<b>(\$3,576,648.58)</b>	<b>(\$9,722,786.58)</b>	<b>(\$2,744,258.53)</b>	<b>(\$3,758,265.13)</b>	<b>\$17,467,107.33</b>	<b>(\$23,431,628.78)</b>		<b>\$6,743,202.53</b>

**Commercial Gaming Payment Reduction Offset \* - Rivers Casino & Resort  
For the period of 1/1/23-3/31/23**

Impact of tax reduction granted to River's Casino & Resort	<u>\$5,837,064.55</u>
Aid to Localities Impact **	<u>\$1,167,412.91</u>

**Non-Host Counties within Zone 2, Region 2:**

	2020 Census Population	% of Total Population
Albany County	314,848	34.78%
Fulton County	53,324	5.89%
Montgomery County	49,532	5.47%
Rensselaer County	161,130	17.80%
Saratoga County	235,509	26.01%
Schoharie County	29,714	3.28%
Washington County	61,302	6.77%
	<u>905,359</u>	<u>100.00%</u>

**Host County/Municipality:**

Schenectady County  
City of Schenectady

Total Distribution

Distribution of Payment		
Host Aid County/Municipality Offset	Non-Host Aid County Offset	Total Distribution
	\$202,989.99	\$202,989.99
	\$34,379.25	\$34,379.25
	\$31,934.46	\$31,934.46
	\$103,884.34	\$103,884.34
	\$151,838.25	\$151,838.25
	\$19,157.32	\$19,157.32
	\$39,522.86	\$39,522.86
		<b>\$291,853.23</b>
		<b>\$291,853.23</b>
	<b>\$583,706.46</b>	<b>\$583,706.46</b>
	<b>\$583,706.46</b>	<b>\$1,167,412.91</b>

\* Chapter 53 of the Laws of 2021 provided funds to offset the impact on eligible host and non-host municipalities of any tax rate reduction granted pursuant to subdivision 1 of section 1351 of the Racing, Pari-Mutuel Wagering and Breeding Law.

\*\* Pursuant to NYS Finance Law Section 97-nnnn, eligible municipalities receive 20 percent of the tax revenue generated from commercial gaming facilities located within that gaming region. The county and municipality hosting the facility are entitled to share 10 percent of the revenue, split equally between them. Eligible counties within the region not hosting a facility share the remaining 10 percent of revenue on a per capita basis.

Note: Population statistics provided by NYS Department of Labor, Division of Research and Statistics.

Source: NYS Gaming Commission

**Commercial Gaming Revenue \* - Rivers Casino & Resort  
For the period of 01/01/2023-03/31/23**

Rivers Casino & Resort payment to the State for this period \$13,218,141.50

**Non-Host Counties within Zone 2, Region 2:**

	<b>2020 Census Population</b>	<b>% of Total Population</b>
Albany County	314,848	34.78%
Fulton County	53,324	5.89%
Montgomery County	49,532	5.47%
Rensselaer County	161,130	17.80%
Saratoga County	235,509	26.01%
Schoharie County	29,714	3.28%
Washington County	61,302	6.77%
	<b>905,359</b>	<b>100.00%</b>

**Host County/Municipality:**

Schenectady County  
City of Schenectady

Education & Real Property Tax Relief

Total Distribution

<b>Distribution of Payment</b>			
<b>Host Aid County/Municipality 10%</b>	<b>Non-Host Aid County 10%</b>	<b>Education &amp; Real Property Tax Relief 80%</b>	<b>Total Distribution</b>
	\$459,674.61		<b>\$459,674.61</b>
	\$77,852.45		<b>\$77,852.45</b>
	\$72,316.17		<b>\$72,316.17</b>
	\$235,248.02		<b>\$235,248.02</b>
	\$343,840.54		<b>\$343,840.54</b>
	\$43,382.11		<b>\$43,382.11</b>
	\$89,500.24		<b>\$89,500.24</b>
\$660,907.08			<b>\$660,907.08</b>
\$660,907.08			<b>\$660,907.08</b>
		\$10,574,513.20	<b>\$10,574,513.20</b>
<b>\$1,321,814.16</b>	<b>\$1,321,814.14</b>	<b>\$10,574,513.20</b>	<b>\$13,218,141.50</b>

\* Pursuant to NYS Finance Law Section 97-nnnn, eligible municipalities receive 20 percent of the tax revenue generated from commercial gaming facilities located within that gaming region. The county and municipality hosting the facility are entitled to share 10 percent of the revenue, split equally between them. Eligible counties within the region not hosting a facility share the remaining 10 percent of revenue on a per capita basis.

Note: Population statistics provided by NYS Department of Labor, Division of Research and Statistics.

# WASHINGTON COUNTY FUND BALANCE POLICY

## ***Effective:***

***History:*** The Office of the New York State Comptroller recommends that local government establish a policy governing the maintenance of reasonable levels of unexpended surplus funds to protect the government, and its residents, against unanticipated expenditures and/or revenue shortfalls, without excessively withholding funds that could otherwise be put to productive use or lessen the amount of operating funds levied through property taxes.

***Scope:*** Board of Supervisors, Budget Officer, Treasurer, County Administrator.

***Purpose:*** Washington County is responsible for the judicious and appropriate accounting of public funds, sound management of municipal finances, and adequately funding the provision of essential services. This Fund Balance Policy is meant to help the County maintain a reasonable and prudent level of financial resources to continue the provision of these services, maintain cash flow necessary for regular operations, and manage the impact of unanticipated events.

Careful management of the County's fund balance levels is important because:

1. ***Credit Rating:*** Fund balance amounts, and stability over time, are important factors used by credit markets to determine the credit rating of Washington County debt instruments. Prudently managed fund balance levels help to reduce the amount of interest paid in debt service by the County over the life of these debt instruments and thus makes borrowing less expensive.
2. ***Tax Levy Stability During Unforeseen Events:*** An adequate fund balance enables the County to respond to unforeseen events such as unplanned large capital purchases, changes in State funding or the imposition of new mandates, as well as unexpected revenue shortfalls stemming from economic downturns or other factors. By applying fund balance to these circumstances, in a responsible manner as outlined in this policy, it is possible for the County to avoid passing large unexpected costs directly on to the tax levy and creating a more stable and predictable tax rate for the residents.
3. ***Reserves:*** Reserve funds are another method of planning the County can utilize to plan and prepare for large expenditures such as debt service, capital equipment purchases, significant repairs or upgrades to municipal capital assets. The reserves provide a multi-year tool the County can utilize to spread out the impact of these large purchases and avoid volatility in the tax levy. Fund balance is a primary source of funding for the establishment and investment in reserve funds.

**Definitions:** The following definitions are contained within the Governmental Accounting Standard Board's (GASB) statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*.

**Non-spendable fund balance:** consists of assets that are inherently non-spendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal endowments.

**Restricted fund balance:** consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provisions or enabling legislation.

**Committed fund balance:** consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint. The New York State Office of the State Comptroller believes that in most cases, local governments in New York will not have committed fund balances to report.

**Assigned fund balance:** consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund, and in funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.

**Unassigned fund balance:** represents the residual classification for the General Fund and could be a surplus or deficit. In funds other than the General Fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or unassigned.

Policy:

This policy shall apply to the Unassigned Fund Balance in the General Fund and the Assigned Unappropriated Fund Balance in the Special Revenue funds.

The County Treasurer shall by June 1<sup>st</sup> of each year report to the Board of Supervisors as to the financial condition of the County based on the Annual Financial Report remitted in compliance with the NYS comptroller's Office.

This policy is to be utilized as a fiscal planning tool for the County's Budget Officer in conjunction with the Board of Supervisors as a strategic planning tool for the sustainability of the County's Fiscal Health. The fiscal health of the County's funds as reported out by the County Treasurer shall be applied to the following parameters:

**General Fund:** The General Fund shall maintain at least 20% of its budgeted appropriations in the Unassigned Fund Balance account. Any Amounts between 20% and 25% shall be deemed in compliance with the spirit of this policy. Amounts in excess of 25% shall be utilized to fund the County's 5-Year Capital Plan or one-time capital & operational needs as deemed appropriate by the Board of Supervisors.

**General Fund Reserves:**

**Occupancy Tax:** The Occupancy Tax Reserve shall be funded by any Occupancy Tax and Voluntary Occupancy Tax Collections in excess of the amount budgeted for the fiscal year in which they are collected.

**Information Technology Reserve:** The Information Technology Reserve shall be funded each year by any excess budget remaining from the previous fiscal year with the .2-Equipment and .4-Contractual Lines in total or such amount as deemed appropriated by the Board of Supervisors through the budget process.

**DWI Reserve:** The DWI Reserve shall be funded by any excess revenues collected net of the appropriations expended in a given fiscal year.

**Reserve For Property Abatement:** The Reserve for Property Abatement is funded through the annual budget process (funding may be \$0.00)

**Opioid Reserve:** The Opioid Reserve is to be funded by any restricted monies collected in connection with any opioid litigation settlements. It may also be funded by unrestricted opioid litigation monies by virtue of an act of the Board of Supervisors.

**Car Pool Fund:** The Car Pool Fund shall maintain an Assigned Unappropriated Fund Balance (net of encumbrances) representing no less than 20% of the adopted budget or the amount deemed necessary to maintain the replacement cycle of its current car pool and fleet car vehicles. Deficiencies in the Assigned Fund Balance may, when possible, be supplemented by the General Fund should its Unassigned Fund Balance support the transfer. New purchases that are not replacement vehicles should be purchased with new General Fund monies and not from the revenues collected for the replacement of existing vehicles. It shall be the goal of this fund to be self-sustaining without any additional contributions.

**County Road Fund:** The County Road Fund shall maintain an Assigned Unappropriated Fund Balance (net of encumbrances) between 10% and 20%. Deficiencies in funding are made whole by the interfund contribution from the General Fund.

**County Road Machinery Fund:** The County Road Machinery Fund shall maintain an Assigned Unappropriated Fund Balance (net of encumbrances) representing no less than 20% of the adopted budget or the amount deemed necessary to maintain the replacement cycle of its current vehicle and equipment on the replacement cycle deemed appropriate by the Superintendent and the Board of Supervisors. Deficiencies in the Assigned Fund Balance may, when possible, be supplemented by the General Fund should its Unassigned Fund Balance support the transfer. New purchases that are not replacement vehicles should be purchased with new General Fund monies and not from the revenues collected for the replacement of existing vehicles. It shall be the goal of this fund to be self-sustaining without any additional contributions.

**Sewer District No. 1:** The Sewer District No. 1 Assigned fund Balance (net of encumbrances) shall be maintained at no less than 20% unless so recommended by the Sewer District Board of Commissioners and the Board of Supervisors.

**Sewer District No. 2:** The Sewer District No. 2 Assigned Fund Balance (net of encumbrances) shall be maintained at no less than 20% unless so recommended by the Sewer District Board of Commissioners and the Board of Supervisors.

**Sewer District No. 2 Reserves:**

**Capital Reserve:** The Capital Reserve shall be funded by any surplus Ad-Valorem Tax Revenue collected in excess of the debt service and capital expenses (as defined by resolution) in a given fiscal year.

**Reserve For Repairs:** The Reserve for Repairs is to be funded by any in-district and out-of-district permit fees collected in a given fiscal year.

**Workers Compensation:** The Workers Compensation Fund shall maintain an Assigned Fund Balance (net of encumbrances) to support a 2-year replacement of appropriations as deemed necessary at budget time by the Budget Officer in conjunction with Board of Supervisors. It shall be the goal of this fund to be self-sustaining with no appropriation of Assigned Fund Balance except that which shall be replenished in the second year through the allocation process.

**Self-Insurance-Health Insurance:** The Self Insurance-Health Insurance Fund shall strive to maintain between 30% and 50% of its annual appropriations as the County is self-insured and must prepare for and prevent wherever possible drastic spikes in costs that are not sustainable.



Resolution No. **A** June 16, 2023

By Supervisors

TITLE: Amend Budget – Mental Health for 100% State Aid

WHEREAS, the Executive Director of Mental Health has requested a budget amendment to allow acceptance and pass through of 100% state aid funds from the NYS Office of Mental Health in the amount of \$60,926, and

WHEREAS, these funds are designated for minimum wage adjustments and supportive housing enhancements; now therefore be it

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

Increase Appropriation:

A.4320.404006	OMH 100%	60,296
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Increase Revenue:

A.4320.3490	State Aid – Mental Health	60,296
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BUDGET IMPACT STATEMENT: Recognizes 100% state aid in the 2023 budget.

Resolution No. **B** June 16, 2023

By Supervisors

TITLE: Amend Budget – County Road Fund for Additional CHIPs Funding

WHEREAS, the Superintendent of Public Works was notified of additional Consolidated Highway Improvement Program (CHIPs) funds in the amount of \$244,799, and

WHEREAS, these funds need to be added to the 2023 paving budget; now therefore be it

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

Increase Appropriation:

D.5000.5112.202	Road Projects	244,799
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Increase Revenue:

D.5000.5112.3501	Consolidated Hwy. Aid	244,799
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BUDGET IMPACT STATEMENT: Recognizes additional CHIPs funds in the 2023 budget.

Resolution No. **C** June 16, 2023

By Supervisors

TITLE: Amend Budget – Sheriff for Gun Cabinets

WHEREAS, in 2022, the Board of Supervisors appropriated American Rescue Plan funds to purchase various law enforcement equipment, and

WHEREAS, the Sheriff's Department is requesting a budget amendment transferring \$4,693 from contractual to equipment for the purchase of gun cabinets for storage of weapons purchased for an active shooter incident, and

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

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

Increase Appropriation:

A.3110.3112.2625.04ARP Grants Equip. 4,693

Decrease Appropriation:

A.3110.3112.4625.04ARP Grants Non-Asset Equip. 4,693

BUDGET IMPACT STATEMENT: None. Transfer between line items.

Resolution No. **D** June 16, 2023

By Supervisors

TITLE: To Create Capital Project No. 136 – Lock 8 Way Bridge & Execute Intermunicipal Agreement

WHEREAS, Washington County has agreed to be lead agency for the purposes of Marchiselli funding of the replacement of the bridge located on Lock 8 Way, in the Town of Kingsbury, and

WHEREAS, the Warren/Washington IDA is currently the owner of record of the parcel on which the bridge is located and will be responsible for providing the local share of the project, and

WHEREAS, New York State has executed the Marchiselli contract #D040823 for BIN 5525300, known as Lock 8 Road Bridge Superstructure Replacement, and

WHEREAS, the Finance Committee recommends the creation of a capital project to track all costs associated with the project; now therefore be it

RESOLVED, the County Treasurer be hereby authorized to Create Capital Project No. 136 – Lock 8 Way Bridge and establish a budget as follows:

Increase Appropriation:

H136.5000.5120.2006.02 Design 361,069

Increase Revenue:

H136.5000.5120.2706 Bridge Contribution IDA 72,214

H136.5000.5120.4597 Federal Aid-Marchiselli 288,855

361,069

; and be it further

RESOLVED, the Chairman of the Washington County Board of Supervisors be authorized to execute all documents necessary to execute the Intermunicipal Agreement with the WWIDA, in a form approved by the Washington County Attorney.

BUDGET IMPACT STATEMENT: Established the budget for the project and authorizes the execution of the intermunicipal agreement. It is anticipated that the local share will end up being a 5% match from the WWIDA. There will be a loss of interest revenues for the cashflow of appropriations by the County as Marchiselli aid is a reimbursement based program.

Resolution No. **E** June 16, 2023  
By Supervisors

TITLE: To Amend 2022 Budget for Various Departments

WHEREAS, the final accounting has been completed for the 2022 fiscal year, and

WHEREAS, certain line items within the budget need to be adjusted; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to make the following budget amendments to the 2022 budget:

**GENERAL FUND**

Increase Revenue:

A.9900.1090	Interest & Penalties - Real Property	\$1,095,734.00
A.9900.2401.01	Interest & Earnings Other	\$373,045.00
	State Aid - Other Public Safety District	
A.1165.3389.11	Attorney Grants	\$357,373.00
A.6010.4619	Federal Aid for Child Care	\$230,777.00
A.6010.4611	Federal Aid for Food Stamp Program Admin	\$196,430.00
	Fed Aid for FFFS (Flexible Fund For Family	
A.6010.4615	Svcs)	\$194,029.00
	State Aid - Other General Government	
A.1355.3089	Support	\$192,456.00
	Other Non Property Taxes-Co Share	
A.2495.1189	Mortgage Tax	\$164,686.00
A.6010.3640	State Aid for Safety Net	\$153,672.00
A.1170.3025.04	ILSF - CAFA (Counsel at First Appearance)	\$141,758.00
	Early Intervention Services EI Service	
A.4059.1621.04	Coordinator	\$139,798.00
A.1325.1235.03	Charges for Tax Redemption Abstracting	\$117,300.00
A.7310.2210.11	General Services Other govts.	\$110,000.00
A.1170.3025.02	ILSF - Caseload Reduction	\$101,438.00
		\$3,568,496.00

Increase Appropriation:

A.4390.4290	Program Expenses	\$544,022.00
A.3150.3151.9010	State Retirement	\$384,745.00
A.3110.3111.9010	State Retirement	\$368,276.00
A.1171.4540.01	Assigned Counsel Assigned Counsel	\$175,495.00
A.3110.3112.121	Regular Earnings	\$132,414.00
A.1450.121	Regular Earnings	\$91,014.00
A.3110.3112.123	OT (1.5)	\$85,823.00
A.1170.121	Regular Earnings	\$78,838.00
A.3110.3112.129	207 - C	\$77,415.00
A.9700.9710.616	Debt 2021 Srl Bonds ACC/Burgoyne Roof	\$77,294.00
A.3150.3152.123	OT (1.5)	\$68,332.00
A.1185.4500	Physicians Expense	\$55,859.00
A.3640.123	OT (1.5)	\$48,555.00
	Employee Benefits Hospital & Medical	
A.3150.3152.9060.01	Insurance	\$48,057.00
A.7110.121	Regular Earnings	\$44,364.00

A.3150.3152.4642	lini/Inmate Supplies/Non Medical	\$43,710.00
A.1362.422001	Tax Sale	\$43,062.00
A.3150.3152.4280.01	Supplies Other	\$39,100.00
A.7111.121	Regular Earnings	\$34,563.00
A.3150.3152.189	COVID	\$31,695.00
A.9900.9065.02	Employee Benefits Retiree health over 65	\$30,341.00
A.3110.3112.189	COVID	\$30,286.00
A.4189.9010	State Retirement	\$28,337.00
A.9700.9710.716	Debt 2021 Srl Bonds ACC/Burgoyne Roof	\$28,206.00
A.1171.4540.03	Assigned Counsel Family Court	\$27,361.00
A.3150.3152.124	Overtime 2.0	\$26,815.00
A.6510.121	Regular Earnings	\$25,200.00
A.3110.3114.9060.01	Employee Benefits Hospital & Medical Insurance	\$25,006.00
A.1355.121	Regular Earnings	\$24,913.00
A.1620.4420.0108	Outside Services Burgoyne School	\$23,412.00
A.3150.3154.123	OT (1.5)	\$23,185.00
A.1680.4120	Maintenance Contract	\$22,604.00
A.3150.3152.9030	Social Security/Medicare	\$21,346.00
A.6411.4220A	Administration fees	\$17,989.00
A.3110.3112.126	Buyouts & Incentives	\$17,468.00
A.3640.9010	State Retirement	\$17,226.00
A.3150.3152.129	207 - C	\$17,083.00
A.3150.3152.4300	Medical Supplies	\$16,956.00
A.3150.3152.4130	Boarding Of Prisoners	\$15,773.00
A.3150.3155.9060.01	Employee Benefits Hospital & Medical Insurance	\$15,701.00
A.2490.4520.05	Tuition Expenses Greene	\$15,466.00
A.1325.121	Regular Earnings	\$15,383.00
A.1420.4080	Consultant	\$15,350.00
A.6010.9055	Disability	\$14,790.00
A.1620.4050.0108	Electric Burgoyne	\$13,600.00
A.1165.9010	State Retirement	\$13,412.00
A.9900.9065.01	Employee Benefits Retiree health under 65	\$13,346.00
A.1620.4260	Mileage Expenses/Car Pool	\$12,783.00
A.3150.3152.4050	Electric	\$12,239.00
A.1040.121	Regular Earnings	\$11,997.00
A.3110.3112.9030	Social Security/Medicare	\$11,923.00
A.1620.9060.01	Employee Benefits Hospital & Medical Insurance	\$11,748.00
A.3150.3152.126	Buyouts & Incentives	\$11,364.00
A.3640.9060.01	Employee Benefits Hospital & Medical Insurance	\$11,169.00
A.1620.189	COVID	\$10,182.00
A.3150.3152.4120	Maintenance Contract	\$10,168.00
A.3620.4260	Mileage Expenses/Car Pool	\$10,001.00
A.3140.126	Buyouts & Incentives	\$9,921.00

A.1620.4120	Maintenance Contract	\$9,860.00
A.1170.4140	Rent	\$9,600.00
A.3620.9010	State Retirement	\$9,534.00
A.1620.4190.0108	Fuel/Heating/Natural Gas Burgoyne	\$9,493.00
A.2490.4520.03	Tuition Expenses Cayuga	\$9,355.00
A.3150.3152.4320.01	Repair & Maintenance Other	\$9,326.00
A.3140.9060.01	Employee Benefits Hospital & Medical Insurance	\$9,221.00
A.3640.189	COVID	\$8,459.00
A.1450.4020	Postage	\$8,354.00
A.1410.9060.01	Employee Benefits Hospital & Medical Insurance	\$8,213.00
A.4320.404006	OMH 100%	\$7,990.00
A.1325.4020	Postage	\$7,214.00
A.1170.4070	Dues & Subscriptions	\$7,196.00
A.6772.9010	State Retirement	\$6,910.00
A.3110.3113.121	Regular Earnings	\$6,682.00
A.1410.189	COVID	\$6,558.00
A.1620.4190.0101	Fuel/Heating/Natural Gas Annex I	\$6,322.00
A.3640.126	Buyouts & Incentives	\$6,211.00
A.2490.4520.17	Tuition Expenses Mohawk Valley	\$6,111.00
A.1680.4010	Telephone	\$6,081.00
A.1620.4190.0102	Fuel/Heating/Natural Gas Annex I Garage	\$5,787.00
A.1620.9010	State Retirement	\$5,676.00
A.2490.4520.11	Tuition Expenses Fulton-Montgomery	\$5,500.00
A.2960.9010	State Retirement	\$5,453.00
A.1420.126	Buyouts & Incentives	\$5,395.00
A.1620.4321.0108	Repair & Maintenance Burgoyne School	\$5,334.00
A.1410.9010	State Retirement	\$5,094.00
A.1450.4210	Machinery Rental	\$4,987.00
A.3150.3155.123	OT (1.5)	\$4,931.00
A.3110.3112.124	Overtime 2.0	\$4,836.00
A.1620.4420.1163	Outside Services Courts Projects	\$4,718.00
A.4310.4420	Outside Services	\$4,628.00
A.3140.189	COVID	\$4,548.00
A.1620.4321.0101	Repair & Maintenance Annex I	\$4,528.00
A.1325.189	COVID	\$4,503.00
A.1490.9010	State Retirement	\$4,424.00
A.3110.3111.4250.02	Fees DCJS Livescan	\$4,356.00
A.1230.9060.01	Employee Benefits Hospital & Medical Insurance	\$4,215.00
A.3150.3152.4063	Repairs	\$4,120.00
A.1230.9010	State Retirement	\$4,079.00
A.3150.3152.4380	Disposal Fees	\$4,077.00
A.1010.9010	State Retirement	\$4,006.00
A.3110.3114.189	COVID	\$4,006.00

A.3620.4010	Telephone	\$3,842.00
A.1620.4321.1163	Repair & Maintenance Courts Projects	\$3,739.00
A.1420.4570	Law Books	\$3,602.00
A.3150.3152.4500	Physicians Expense	\$3,345.00
A.1171.4540.02	Assigned Counsel Appellate Division	\$3,311.00
A.3110.3111.4570	Law Books	\$3,226.00
A.1165.126	Buyouts & Incentives	\$3,110.00
A.1170.126	Buyouts & Incentives	\$3,020.00
A.1325.9060.01	Employee Benefits Hospital & Medical Insurance	\$2,859.00
A.1620.126	Buyouts & Incentives	\$2,957.00
A.1355.189	COVID	\$2,915.00
A.3110.3111.4020	Postage	\$2,912.00
A.1355.9010	State Retirement	\$2,736.00
A.3150.3152.4280.02	Supplies Ammunition	\$2,696.00
A.2490.4520.10	Tuition Expenses Finger Lakes	\$2,623.00
A.3110.3111.2090	Equipment	\$2,589.00
A.1680.189	COVID	\$2,419.00
A.2490.4520.23	Tuition Expenses Orange	\$2,262.00
A.1420.189	COVID	\$2,238.00
A.6510.9060.01	Employee Benefits Hospital & Medical Insurance	\$2,178.00
A.3150.3152.9055	Disability	\$2,176.00
A.3150.3154.189	COVID	\$2,176.00
A.1165.121	Regular Earnings	\$2,108.00
A.1450.123	OT (1.5)	\$2,087.00
A.1325.9055	Disability	\$2,040.00
A.1362.422002	Redemption	\$2,040.00
A.1040.9060.01	Employee Benefits Hospital & Medical Insurance	\$1,975.00
A.3110.3111.4370.02	Enforcement K9	\$1,852.00
A.1430.126	Buyouts & Incentives	\$1,847.00
A.3150.3155.189	COVID	\$1,804.00
A.1450.4040	Contract Expenses	\$1,788.00
A.1620.121	Regular Earnings	\$1,772.00
A.1430.189	COVID	\$1,712.00
A.1410.9030	Social Security/Medicare	\$1,697.00
A.3150.3152.4580	Transportation	\$1,628.00
A.6510.9010	State Retirement	\$1,626.00
A.1680.9010	State Retirement	\$1,571.00
A.7111.4320.01	Repair & Maintenance Other	\$1,531.00
A.2490.4520.12	Tuition Expenses Genesee	\$1,520.00
A.1171.189	COVID	\$1,474.00
A.3620.4030.01	office supplies Other	\$1,451.00
A.1450.4030.01	office supplies Other	\$1,446.00
A.3110.3111.9060.01	Employee Benefits Hospital & Medical Insurance	\$1,374.00

A.1170.189	COVID	\$1,352.00
A.1171.126	Buyouts & Incentives	\$1,298.00
A.8020.9010	State Retirement	\$1,287.00
A.3110.3111.4290	Program Expenses	\$1,278.00
A.3150.3155.126	Buyouts & Incentives	\$1,261.00
A.2490.4520.25	Tuition Expenses Schenectady	\$1,223.00
A.6610.9060.01	Employee Benefits Hospital & Medical Insurance	\$1,141.00
A.1620.4270	Auto Fuel	\$1,124.00
A.3620.126	Buyouts & Incentives	\$1,092.00
A.7110.123	OT (1.5)	\$1,053.00
A.1620.4050.0338	Electric Public defender Lease	\$1,025.00
A.1450.4100	Printing	\$975.00
A.3110.3113.9030	Social Security/Medicare	\$967.00
A.3110.3111.189	COVID	\$958.00
A.1010.9060.01	Employee Benefits Hospital & Medical Insurance	\$940.00
A.1325.9030	Social Security/Medicare	\$913.00
A.1355.9030	Social Security/Medicare	\$897.00
A.3620.4020	Postage	\$858.00
A.4082.9055	Disability	\$850.00
A.7111.4260	Mileage Expenses/Car Pool	\$805.00
A.4059.4580	Transportation	\$773.00
A.3150.3152.4570	Law Books	\$753.00
A.1171.9030	Social Security/Medicare	\$747.00
A.1450.189	COVID	\$747.00
A.8020.9060.01	Employee Benefits Hospital & Medical Insurance	\$719.00
A.1355.9060.01	Employee Benefits Hospital & Medical Insurance	\$718.00
A.3620.9030	Social Security/Medicare	\$683.00
A.1040.9010	State Retirement	\$679.00
A.7110.9010	State Retirement	\$653.00
A.1620.4190.0338	Fuel/Heating/Natural Gas Pub Defender off site	\$618.00
A.3150.3154.9060.01	Employee Benefits Hospital & Medical Insurance	\$615.00
A.3110.3114.126	Buyouts & Incentives	\$610.00
A.1355.4030.01	office supplies Other	\$607.00
A.3150.3151.121	Regular Earnings	\$600.00
A.1171.122	OT (1.0)	\$596.00
A.1355.4260	Mileage Expenses/Car Pool	\$595.00
A.1620.4380	Disposal Fees	\$588.00
A.3110.3111.4100	Printing	\$543.00
A.1171.123	OT (1.5)	\$538.00
A.1185.4090.14	Travel Other	\$518.00
A.3110.3111.4170	Education/Training/Staff Development	\$514.00

A.1490.4170	Education/Training/Staff Development	\$511.00
A.4189.9060.01	Employee Benefits Hospital & Medical Insurance	\$485.00
A.1325.122	OT (1.0)	\$455.00
A.3150.3152.9060.02	Employee Benefits Dental Insurance	\$426.00
A.7110.4035	Equipment - Non Asset	\$420.00
A.1620.9055	Disability	\$408.00
A.3150.3154.122	OT (1.0)	\$398.00
A.1355.122	OT (1.0)	\$383.00
A.2960.9030	Social Security/Medicare	\$355.00
A.7120.4290	Program Expenses	\$354.00
A.6610.9010	State Retirement	\$342.00
A.3410.9030	Social Security/Medicare	\$318.00
A.1355.4170	Education/Training/Staff Development	\$309.00
A.6510.123	OT (1.5)	\$292.00
A.3410.4090.14	Travel Other	\$291.00
A.3150.3156.4020	Postage	\$287.00
A.1355.4120	Maintenance Contract	\$285.00
A.3110.3112.4150.SPO	Uniforms & Clothing SPO	\$270.00
A.3150.3151.9060.01	Employee Benefits Hospital & Medical Insurance	\$264.00
A.8020.123	OT (1.5)	\$263.00
A.3150.3151.9030	Social Security/Medicare	\$255.00
A.1230.122	OT (1.0)	\$241.00
A.3150.3155.9055	Disability	\$238.00
A.7310.9060.02	Employee Benefits Dental Insurance	\$235.00
A.1171.9060.01	Employee Benefits Hospital & Medical Insurance	\$233.00
A.7110.4050	Electric	\$231.00
A.1325.4260	Mileage Expenses/Car Pool	\$223.00
A.3110.3113.123	OT (1.5)	\$222.00
A.1165.9060.02	Employee Benefits Dental Insurance	\$219.00
A.1325.4010	Telephone	\$213.00
A.1230.4220	Advertising/Publicity	\$208.00
A.1185.9030	Social Security/Medicare	\$196.00
A.1410.123	OT (1.5)	\$195.00
A.1420.4070	Dues & Subscriptions	\$193.00
A.1010.9060.02	Employee Benefits Dental Insurance	\$192.00
A.3150.3155.9060.02	Employee Benefits Dental Insurance	\$191.00
A.1490.9030	Social Security/Medicare	\$180.00
A.1165.189	COVID	\$177.00
A.6010.9060.02	Employee Benefits Dental Insurance	\$165.00
A.3150.3155.122	OT (1.0)	\$165.00
A.3150.3154.9060.02	Employee Benefits Dental Insurance	\$160.00
A.1620.122	OT (1.0)	\$159.00
A.6610.121	Regular Earnings	\$150.00



A.7111.4010	Telephone	\$142.00
A.7111.9010	State Retirement	\$134.00
A.1230.9060.02	Employee Benefits Dental Insurance	\$134.00
A.8020.4030.01	office supplies Other	\$118.00
A.1490.4090.14	Travel Other	\$106.00
A.3640.4020	Postage	\$105.00
A.1165.130	Central Arraignment	\$100.00
A.1185.9010	State Retirement	\$100.00
A.6772.9060.02	Employee Benefits Dental Insurance	\$86.00
A.3625.9030	Social Security/Medicare	\$82.00
A.3110.3114.123	OT (1.5)	\$81.00
A.3640.9060.02	Employee Benefits Dental Insurance	\$80.00
A.1620.9030	Social Security/Medicare	\$79.00
A.1450.4270	Auto Fuel	\$74.00
A.1230.123	OT (1.5)	\$73.00
A.7111.123	OT (1.5)	\$70.00
A.7510.9030	Social Security/Medicare	\$62.00
A.3410.4030.01	office supplies Other	\$57.00
A.3150.3156.4015	Contractual - Centralized Arraignment	\$52.00
A.1355.123	OT (1.5)	\$48.00
A.3640.4320.01	Repair & Maintenance Other	\$45.00
A.1171.9060.02	Employee Benefits Dental Insurance	\$41.00
A.7110.4010	Telephone	\$39.00
A.6510.9060.02	Employee Benefits Dental Insurance	\$37.00
A.3110.3111.9060.02	Employee Benefits Dental Insurance	\$32.00
A.4004.9060.02	Employee Benefits Dental Insurance	\$32.00
A.1355.4010	Telephone	\$31.00
A.8020.4070	Dues & Subscriptions	\$30.00
A.3140.122	OT (1.0)	\$19.00
A.1420.123	OT (1.5)	\$18.00
A.1170.4100	Printing	\$18.00
A.1355.4070	Dues & Subscriptions	\$15.00
A.1490.4030.01	office supplies Other	\$13.00
A.7111.4020	Postage	\$8.00
A.8020.9060.02	Employee Benefits Dental Insurance	\$7.00
A.8020.9030	Social Security/Medicare	\$3.00
A.1490.126	Buyouts & Incentives	\$3.00
A.3110.3111.126	Buyouts & Incentives	\$3.00
A.1165.123	OT (1.5)	\$1.00
A.6772.4625.53	Grants Covid-19 Vaccine Response Funds	\$1.00
A.9700.9710.701	Debt Principal-Jail 2003	\$1.00
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		\$3,568,496.00

**CAR POOL FUND**

Increase Appropriation:

<hr/> CM.5135.189	COVID	\$716.00
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CM.5135.4420	Outside Services	\$9,201.00
CM.5135.4110	Insurance	\$3,882.00
CM.5135.4190	Fuel/Heating/Natural Gas	\$564.00
CM.5135.4050	Electric	\$361.00
CM.5135.9030	Social Security/Medicare	\$101.00
CM.5135.4250.03	Fees EZ Pass	\$21.00
		<hr/>
		\$14,846.00
<b>Decrease Appropriation:</b>		
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CM.5135.121	Regular Earnings	\$716.00
CM.5135.4280.01	Supplies Other	\$14,130.00
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		\$14,846.00

**COUNTY ROAD FUND**

**Increase Appropriation:**

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D.5000.5142.4280.01	Supplies Other	\$198,766.00
D.5000.3310.189	COVID	\$988.00
D.5000.3310.4040	Contract Expenses	\$5,221.00
D.5000.3310.4260	Mileage Expenses/Car Pool	\$386.00
D.5000.3310.9010	State Retirement	\$6,265.00
D.5000.3310.9060.01	Hospital & Medical Insurance	\$440.00
D.5000.3310.9060.02	Dental Insurance	\$32.00
D.5000.5010.126	Buyouts & Incentives	\$159.00
D.5000.5010.189	COVID	\$2,432.00
D.5000.5010.4030.01	office supplies Other	\$291.00
D.5000.5010.4120	Maintenance Contract	\$120.00
D.5000.5010.9065.01	Retiree health under 65	\$1,496.00
D.5000.5010.9065.02	Retiree health over 65	\$9,282.00
D.5000.5020.123	OT (1.5)	\$286.00
D.5000.5020.126	Buyouts & Incentives	\$959.00
D.5000.5020.189	COVID	\$1,004.00
D.5000.5020.4260	Mileage Expenses/Car Pool	\$930.00
D.5000.5020.9060.01	Hospital & Medical Insurance	\$949.00
D.5000.5020.9060.02	Dental Insurance	\$120.00
D.5000.5110.121.PT	Regular Earnings Part Time	\$39,508.00
D.5000.5110.123	OT (1.5)	\$10,473.00
D.5000.5110.126	Buyouts & Incentives	\$7,223.00
D.5000.5110.189	COVID	\$15,819.00
D.5000.5110.4030.01	office supplies Other	\$145.00
D.5000.5110.4040	Contract Expenses	\$8,098.00
D.5000.5110.4150	Uniforms & Clothing	\$2,585.00
D.5000.5110.4170	Education/Training/Staff Development	\$1,376.00
D.5000.5110.4260	Mileage Expenses/Car Pool	\$23,530.00
D.5000.5110.4590	Testing	\$1,117.00
D.5000.5110.9010	State Retirement	\$42,841.00
D.5000.5110.9030	Social Security/Medicare	\$81,292.00
D.5000.5112.123	OT (1.5)	\$3,284.00

D.5000.5112.2211	Machinery Rentals - Capital Road Projects	\$120,308.00
D.5000.5112.4280.01	Supplies Other	\$25,309.00
D.5000.5120.123	OT (1.5)	\$962.00
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		\$613,996.00

Decrease Appropriation:

D.5000.5144.4280.01	Supplies Other	\$35,996.00
D.5000.5112.202	Road Projects	\$578,000.00
		<hr/>
		\$613,996.00

**COUNTY ROAD MACHINERY FUND**

Increase Appropriation:

DM.5130.9060.01	Hospital & Medical Insurance	\$27,973.00
DM.5130.4190	Fuel/Heating/Natural Gas	\$12,501.00
DM.5130.9065.01	Retiree health under 65	\$6,711.00
DM.5130.9010	State Retirement	\$5,484.00
DM.5130.9065.02	Retiree health over 65	\$3,106.00
DM.5130.4050	Electric	\$2,012.00
DM.5130.4260	Mileage Expenses/Car Pool	\$1,645.00
DM.5130.189	COVID	\$1,060.00
DM.5130.4690	Safety Equipment	\$554.00
DM.5130.9030	Social Security/Medicare	\$344.00
		\$61,390.00

Decrease Appropriation:

DM.5130.4280.01	Supplies Other	\$61,390.00
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**SEWER DISTRICT NO. 1 IDA**

Increase Appropriation:

GA.8135.4320.01	Repair & Maintenance Other	\$2,006.00
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Decrease Appropriation:

GA.8135.4160	Water & Sewer Rent	\$2,006.00
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**SEWER DISTRICT II**

Increase Appropriation:

GB.8000.8110.9060.01	Hospital & Medical Insurance	\$24,883.00
GB.8000.8120.9060.01	Hospital & Medical Insurance	\$15,520.00
GB.8000.8130.9010	State Retirement	\$7,594.00
GB.8000.8120.9050	Unemployment	\$5,565.00
GB.8000.8130.9060.01	Hospital & Medical Insurance	\$4,586.00
GB.8000.8130.189	COVID	\$4,242.00
GB.8000.8110.9065.01	Retiree health under 65	\$3,308.00
GB.8000.8131.189	COVID	\$2,582.00

GB.8000.8120.4625.01	Grants Other	\$2,200.00
GB.8000.8110.126	Buyouts & Incentives	\$1,189.00
GB.8000.8131.9030	Social Security/Medicare	\$976.00
GB.8000.8110.9065.02	Retiree health over 65	\$930.00
GB.8000.8130.126	Buyouts & Incentives	\$530.00
GB.8000.8120.9010	State Retirement	\$270.00
GB.8000.8110.9060.02	Dental Insurance	\$105.00
GB.8000.8130.9060.02	Dental Insurance	\$80.00
GB.8000.8131.9060.02	Dental Insurance	\$21.00
GB.8000.8999.9710.707	Debt Capital Projects 2003	\$1.00
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		\$74,582.00

Decrease Appropriation:

GB.8000.8120.121	Regular Earnings	\$74,582.00
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**SELF INSURANCE -HEALTH INSURANCE FUND**

Increase Appropriation:

MS.9060.9060.802	Drug Claims	\$690,664.00
MS.9060.9060.804	HRA - Health	\$80,890.00
MS.9060.9060.812	Flexible Spending	\$54,214.00
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		\$825,768.00

Decrease Appropriation:

MS.9060.9060.803	Admin Fees	\$150,230.00
MS.9060.9060.801	Health Claims	\$675,538.00
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		\$825,768.00

**SELF INSURANCE FUND**

Increase Appropriation:

S.1720.4290	Program Expenses	\$225,852.00
S.1720.4290A	Workers Compensation Awards	\$246,771.00
		<hr/>
		\$472,623.00

Increase Revenue:

S.1710.2401.01	Interest & Earnings Other	\$15,104.00
S.1710.2450.11	Commissions & Rebates Workers Comp	\$18,988.00
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		\$34,092.00

Appropriated Fund Balance:

S.599	Appropriated Fund Balance	\$438,531.00
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**BUDGET IMPACT STATEMENT:** Transfer of monies between line items, with the exception of the Self Insurance fund, which requires the appropriation of fund balance.

## Voting Machine Comparison

Hart	Dominion	Clear Ballot
<b>How to Purchase</b>		
NYS certified machine On purchasing corporative - BuyBoard #622-20 Anticipated on NYS OGS Contract #23198 (August 2023)	NYS certified machine On NYS OGS Contract #23198	Machine is <b>Not</b> NYS certified (possibly mid-July) Once certified, NYS OGS Contract will need to be update (no timeframe)
<b>Voting Machine/Software/Licenses</b>		
Digital Ballot Scanner w/ accessories \$740,055.00  ~Includes 45 voting machines, software, hardware, and licenses and hardware warranty for 5 years	ImageCast Evolution Kit \$552,920.00  ~Includes 50 all in one voting machines, software, hardware, and licenses for 5 years	ClearCase 2.2 Bundle \$595,187.00  ~Includes 50 voting machines, software, hardware, and licenses for 5 years
<b>Training</b>		
Training \$44,000.00  ~Includes training (22 days), training election inspectors, testing, and support for first election	Training \$15,500.00  ~Includes shipping, training (3 days), testing, and support for first election	Training \$18,000.00  ~Includes shipping, training (3 days), testing, and support for first election
<b>Printers</b>		
On demand printers \$254,960.00  ~includes 40 printers and software ~Never requires network connectivity	On demand printers \$372,600.00  ~includes 40 printers, 40 laptops, and software ~No network connectivity required on election day**	On demand printers \$243,600.00  ~includes 40 printers, 40 laptops, and software ~No network connectivity required on election day**
<b>Additional Fees/Credits</b>		
Shipping \$10,550.00 Discounts -\$264,701.00	Enhanced Voting - 3 years \$29,160.00 Discounts -\$75,000.00	Discounts -\$128,518.05
<b>Total Purchase***</b> \$784,864.00	<b>Total Purchase*</b> \$895,180.00	<b>Total Purchase*</b> \$728,268.95
<b>Fees after year 5</b>		
License and Support year 6 \$40,430.00 License and Support year 7 \$42,048.00 License and Support year 8 \$43,730.00 License and Support year 9 \$45,480.00 License and Support year 10 \$47,300.00	Annual licenses \$11,850.00 ~Mobile ballot printing and ImageCast Annual warranties \$28,350.00 ~ImageCast and printers	Annual licenses and maintenance \$32,000.00 Annual scanner maintenance \$3,400.00 Annual maintenance for printers \$32,000.00
<b>Average annual fees after year 5</b> \$43,797.60	<b>Annual fees after year 5</b> \$40,200.00	<b>Annual fees after year 5</b> \$67,400.00

\*Additional costs not calculated into total purchase price would be staff time, and IT concerns

\*\*Dominion and Clear Ballot laptops will require regular updates and maintenance

\*\*\*Hart quote increase due to addition of vDrive duplicator and one workstation