

FINANCE COMMITTEE MEETING MINUTES
MARCH 7, 2019

FINANCE COMMITTEE MEMBERS PRESENT: Shaw, O'Brien, LaPointe, Campbell, Haff, Hicks, Fedler, Skellie, Hogan, Middleton, Clary

FINANCE COMMITTEE MEMBERS ABSENT: None.

SUPERVISORS: Henke, Moore, Rozell

Debra Prehoda, Clerk of the Board

Al Nolette, County Treasurer

Laura Chadwick, Real Property Director

Matt Traver, Mayor Village FE

Matt Fuller, Atty. Village FE

Media & Public

Chris DeBolt, County Administrator

Roger Wickes, County Attorney

Dan Ward, FE School Supt.

Larry Paltrowitz, Atty.

Mike O'Connor, Atty FE Dev. LLC

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

1. Call to Order
2. Accept Minutes – February 7, 2019
3. Discuss June 1, 2019 Health Insurance Renewal
4. Preliminary Financials – 2019/2020 SUNY ADK Budget
5. Department Requests/Reports:
 - A. Treasurer
 - 1) Monthly Reports
 - 2) Article 7 Litigation
 - B. County Administrator
 - 1) Budget Amendments
 - a. Mental Health - \$60,000 – OASAS 100%
 - b. DPW – Transfer \$6,800 from .4 to .2 – Cutter
 - c. Authorization to Increase Petty Cash – DSS
 - d. Sewer District – FE-1A Project
6. Other Business
7. Adjournment

Chairman Shaw called the meeting to order at 9:30 A.M.

A motion to accept the minutes of the February 7, 2019 meeting was moved by Mr. LaPointe, seconded by Mr. Campbell and adopted.

Chairman Henke addressed the committee before he had to leave the meeting to attend a funeral. He feels this is a very important Finance meeting. He stated this is really not a County issue and has resented that the County has been dragged into this issue. He stated let's not be mad when we do this. Do not take a position because you are mad, take a position because we want to be rational about it. The County's fund balance has taken a big hit due to this issue and this committee has had serious conversation about borrowing money. Please try and be rational and do what is best for everyone in the County.

Article 7 Litigation – Mr. Haff suggested doing the Article 7 litigation first because so many people are present for that item and please stay in regular session. Mr. Middleton asked that any numbers discussed should be in executive session because it is ongoing litigation. The County Attorney stated we do have a proposal from the Fort Edward school and village before the county to consider. The Treasurer stated as of December 31, 2018 this property has hit our fund balance in the amount of \$5.7M. The amounts due currently on the two parcels are as follows: parcel #163.-2-20.1 \$3.2M and parcel #163.15-1-4 \$3.573M based on the aggrieved assessed value. The make whole April 1st payments to the village and school are about \$800,000. Mr. Campbell stated the three options are hit the pause button 6 months, fees and penalties and interest possibly being waived and 1138. He is ready to move all three option to the Board for consideration because he would like to incentivize a settlement. He would like a settlement, would like to pass all three resolutions and give them until March 31st to make that settlement happen. A motion to forward all three resolutions to the Board for consideration was moved by Mr. Campbell but did not receive a second. Matt Traver, Mayor of the Village of

Fort Edward, is looking for a different resolution other than an 1138 action to resolve this matter. He stated in an 1138 action, the property comes off the tax roll, the property owner still owns the property and would then not have to pay a cent. The property owner's tax would be zero regardless of what the settlement might be, and he is not privy to the settlement but regardless of the settlement the taxes that they are going to owe the village would be zero and the village would have to pick up that dollar amount. The village understands the County is the one that is going to be able to put this back on the roll down the road and they have also made the village whole for some of that. The village knows the refund to the County needs to be paid back; they do not dispute that. They are not looking to not pay that money back; they totally understand that. He stated there is a proposal in front of the Board regarding the make whole payment due April 1st. The roughly \$800,000 due the village and school are not entirely the WCC properties and feels the dollar amount other than WCC should be paid like the other towns. He hopes other alternatives are looked at not just the 1138 option. He is hopeful that the property can be developed with the 7 miles of rail, 1500-foot wharf along the canal, water but no sewer yet and a huge electrical grid substation. The amount due April 1st to make the school whole is \$474,876.92 net WCC is \$252,139.95 and village whole amount is \$413,735.38 net WCC \$168,2113.90. Mr. Haff recommends 1138 and stop the bleeding, keep it simple. The Treasurer responded to the Mayor stating the best thing would be a settlement and reminded him that he has met with the village, school and town going back to July of 2018 on the impact of this 1138 option and that he did not intend to write another check. Mr. Ward, Fort Edward School Superintendent, stated the county did come to them and the village in the summer and asked that they find a way so that the County would not have to pay them any more money for the WCC properties and he feels the proposed agreement does exactly that. There is no scenario in the proposal that the county does not get its money back. The statute is written that the County gets their money back. The agreement proposed is the goal they were asked to achieve in the summer. The school board knows that the money is owed. Please look at this agreement. The county is guaranteed their money back. Mr. O'Connor representing Fort Edward Development LLC addressed the committee. He stated they no longer own the property nor does WCC LLC. They at the end of the year donated the property to FE Local Property Development Corp who is the owner of the property. The donation was made without condition or stipulation and it is their property at this point. He stated we are still interested in the property and think we can help the county, town, village and school; everyone recoup money that was not put on the table. They are prepared to write a check for the amount that they have been told that would make the county whole for what it has put on the table in the manner of reimbursements to the town (the town has helped themselves with reimbursement), school and village as part of the Article 7 settlement. In addition to that but not as a condition they are prepared to enter into a management agreement where they will front the money for the development, sale or rental of that property and as part of that put up a bond for the replacement of the bridge if and when it is necessary. They will take care of the taxes during the interim from the date of the agreement forward. They are willing to put the money up front and take the risk and they do not get reimbursed unless they are successful in developing the property. If successful in developing the property and after they are reimbursed the money they have fronted which could be another million dollars they then split with this not-for-profit corporation any remaining revenues on a 50/50 basis. That is basically where they are at, willing to assume a lot of the risk and put money on the table, but they need resolution of this matter. They are prepared to write the check by the end of the month and they would pay the next year's taxes as they come due. For full disclosure, Mr. Middleton stated his son sits on the newly created LDC and the other members are Neil Orsini and Jamie Sipowitz. Mr. Fuller, Attorney for the Village of Fort Edward, stated they had a call yesterday with the attorney for the town's Article 7 proceedings and school counsel and to say this is complex is an understatement. There is no easy fix. The village has researched getting a bond for payment of the back taxes due. WCC is no longer the petitioner; they no longer own the property. They

are now negotiating with the LDC. In negotiating, all the entities at least want to be made whole on the amended tax bills. They want to make sure that any monies paid back make the entities whole first. Before any split those amended tax bills should be paid. The school and village do not establish the assessed valuation; there is no greed here. They would bond the money to pay the back tax amount. Mr. Campbell stated if the LDC owns it, it is now tax exempt, no taxes anyway. He stated the county is trying to give enough incentives to get a settlement. Settlement is the goal. Mr. Middleton stated they have a settlement offer on the table that he would gladly discuss in executive session. He thinks it a fair offer. Mr. Ward stated the school wants a settlement but has not seen it yet. They just want it to make sense for the school and school board. Mr. Middleton stated they have a settlement offer as of late yesterday afternoon. Mr. Campbell still wants to put the three resolutions forward and hopefully everything will be settled by the Board meeting. Mr. Hicks stated the County heard months ago there was a settlement so as we sit here today there is no settlement nothing has been finalized. The Treasurer as representing 17 towns and chief fiscal officer for the County, his preference is a settlement otherwise the best thing for the County is 1138. Mr. Hicks stated the town, village and school have been made whole, the County is the one feeling the pain and we did not have anything to do with it; assessment or Article 7. He also hopes information is disclosed on this newly created LDC; the public should know all about this public corporation. A motion to move forward for consideration three resolutions, pause button – agreement with school and village to net the April 1st make whole payment and no further action for three months July 1st, cancellation of fees and 1138 was moved by Mr. Campbell but did not receive a second. Attorney Fuller stated during this 3-month period they would also go finance the amended tax bill. Mr. Ward stated the school district is not committed to the borrowing and need to look at what is best for school district. The County Administrator stated if they are unable to get a bond would the school be receptive to shorten the cycle. The school would be interested in that option and they have been saving for this as well. Mr. Middleton stated the petitioner is here today, they have made an offer and stated they will cut a check prior to April 1st and he feels that is fair. The County Attorney recommends considering the resolutions one at a time.

A motion to authorize agreement with the Village of Fort Edward and Fort Edward School District concerning tax payments due from Washington County – agreement provides that the “make whole” payments due to the Village and School from the County be adjusted to exclude the payments due for the current parcels currently in litigation and that the County forego further action concerning these parcels for a period of three (3) months from April 1, 2019 was moved by Mr. Campbell and seconded by Mr. Hicks. Discussion. The County Attorney stated this resolution makes sure the County is not paying the village and school any more on the WCC parcels. Mr. Hogan requested that the parcels have the specific tax identification numbers added and Mr. Hicks would like the exact numbers in the budget impact statement. The Fort Edward School Superintendent stated the school will pay back the County within five days. A motion to authorize agreement with the Village of Fort Edward and Fort Edward School District concerning tax payments due from Washington County – agreement provides that the “make whole” payments due to the Village and School from the County be adjusted to exclude the payments due for the current parcels currently in litigation and that the County forego further action concerning these parcels for a period of three (3) months from April 1, 2019 was moved by Mr. Campbell, seconded by Mr. Hicks and adopted.

A motion to cancel interest and penalties on tax map parcel #163.15-1-4 and #163.-2-20.1 was moved by Mr. Campbell and seconded by Mr. O’Brien. Discussion. Treasurer stated the impact of this resolution is the amount of interest and penalties on the taxes as they are currently owed and that will not be the number because that is the amount owed today. If the County were to 1138 the parcels no interest and penalties are collected. The payment triggers the

interest. \$368,000 booked based on the egregious assessment and that number will change; either extremely smaller or zero. Looking at the assessment roll today, the Treasurer stated the interest and penalties are about \$395,000. The number in the resolution is the number as he knows it today. A motion to cancel interest and penalties on tax map parcel #156.15-1-1 and #163.-2-20.1 was moved by Mr. Campbell, seconded by Mr. O'Brien and adopted.

Under RPTS the Treasurer 1138 the property and the Board writes off the taxes and interest. A motion to authorize the cancellation and exemption of certain parcels located in the Town of Fort Edward from taxation pursuant to RPTL Article 11 was moved by Mr. Campbell, seconded by Mr. Hicks and adopted.

The committee took a five-minute recess at 10:50 and reconvened. Finance Committee members absent: LaPointe, Middleton.

DISCUSS JUNE 1, 2019 HEALTH INSURANCE RENEWAL – A motion to enter an executive session for collective negotiations under the Taylor Law was moved by Mr. O'Brien, seconded by Mr. Skellie and adopted. A motion to return to regular session was moved by Mr. Hicks, seconded by Mr. Hogan and adopted. A motion to accept health insurance rates from the carrier was moved by Mr. O'Brien and seconded by Mr. Skellie. Discussion. The County Administrator stated the high deductible rate may change as it was based on an HSA. The motion to accept health insurance rates from the carrier was moved by Mr. O'Brien, seconded by Mr. Skellie and adopted. A motion to offer high deductible plan, \$1500 deductible individual and \$3,000 family and the County will fund an HRA \$1250 single and \$2500 for family paid up front and employee portion at the end was moved by Mr. O'Brien and seconded by Mrs. Fedler. Discussion. The County Administrator stated this is a voluntary plan and not replacing any of our existing plans. The motion to offer high deductible plan, \$1500 deductible individual and \$3,000 family and the County will fund an HRA \$1250 single and \$2500 for family paid up front and employee portion at the end was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.

Present – Mr. Middleton.

PRELIMINARY FINANCIALS – 2019/2020 SUNY ADIRONDACK BUDGET – SUNY Adirondack is asking for a preliminary buy in on a 2% increase to the sponsor's contribution. Consensus was approval.

DEPARTMENT REQUESTS/REPORTS:

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

- Monthly Reports – Sales Tax –To date, sales tax totals \$2,861,819.63, \$101,338.70 over prior year to date. Monthly budget variance report, cash balances and NYCLASS income earned, handouts attached.
- IDA notified him of a new PILOT for the Greenwich Preservation Group, LLC project. The Treasurer has asked the Real Property Director to report out next month on all the PILOTs.

REAL PROPERTY – Laura Chadwick, Real Property Tax Services Director, addressed the following items:

- Corrected Tax Bills/Refunds – Five applications for correction of errors/refunds, handout attached. Three corrections and one refund were approved and one application denied.

COUNTY ADMINISTRATOR – Chris DeBolt, County Administrator, addressed the following budget amendments with the committee:

- Amend 2019 Budget – Mental Health for 100% State Aid – A motion to amend 2019 Mental Health budget to accept funding from the NYS Office of Alcoholism and Substance Abuse (OASAS) designated for provision of substance abuse treatment services in the Washington County Jail in the amount of \$60,000 was moved by Mrs. Fedler, seconded by Mr. Hogan and adopted.
- Amend 2019 County Road Fund Budget to Purchase a Sign Shop Cutter – A motion to amend County Road Fund 2019 budget to purchase a sign shop cutter in the amount of \$6,800 was moved by Mr. Middleton, seconded by Mrs. Fedler and Mr. Campbell and adopted
- To Increase Petty Cash for Department of Social Services – A motion to increase petty cash for Department of Social Services from \$500 to \$1,000 to cover meal reimbursements was moved by Mr. Skellie, seconded by Mrs. Fedler and adopted.
- Amend Budget Capital Project No. 114 – SD#2 LTCP – WIIA Grant Award – A motion to amend Capital Project No. 114 SD#2 LTCP to recognize WIIA Grant in the amount of \$3,700,000 and authorize Chairman of the Board, Treasurer and Executive Director of the Sewer District to sign any and all documents necessary for the execution of the grant was moved by Mrs. Fedler, seconded by Messrs. Campbell and Middleton and adopted.
- To Amend 2019 IT Department Budget to Cover Costs Associated with Kronos Overhaul Project – A motion to amend 2019 IT budget to implement a proximity system for punches at the time clocks in the amount of \$9,400 was moved by Mr. O'Brien, seconded by Mrs. Fedler and Mr. Campbell and adopted.
- To Amend 2019 Personnel Department Budget to Cover the Advertising of Vacant Positions – A motion to amend 2019 Personnel Department budget to cover the cost of advertising of vacant positions for smaller departments in the amount of \$5,000 was moved by Mr. O'Brien, seconded by Mr. Campbell and adopted.
- To Amend 2019 IT Department Budget to Recognize FY2017 Cybersecurity Grant – A motion to amend 2019 IT budget to recognize FY 2017 Cybersecurity Grant in the amount of \$50,000 was moved by Mr. O'Brien, seconded by Mr. Fedler and adopted.
- To Amend 2019 Public Health Budget for Purchase of New Laptops – A motion to amend 2019 Public Health budget for the purchase of three new laptops for nurses replacing aging laptops in the amount of \$4,900 was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted.
- Providing County Approval Pursuant to New York Public Health Law §4120 To Combine the Town of Whitehall and Village of Whitehall Vital Statistics Registration Districts – A motion to approve combining Town and Village of Whitehall Vital Statistics Registration Districts was moved by Mr. Skellie, seconded by Mr. O'Brien and adopted.
- To Authorize the Chairman of the Board of Sign Memorandum of Agreement with the MS4 Communities and Regional Planning Board for Purposes of the Washington County Mapping and Enhanced Pollution Reduction Program – A motion to authorize the Chairman of the Board to sign draft MOA's in a form to be reviewed and approved by the County Attorney was moved by Mr. Middleton, seconded by Mr. O'Brien and Mrs. Fedler and adopted.
- To Oppose the Proposed and Amended SFY 2019-2020 Executive Budget Regarding Aid and Incentives to Municipalities and County Sales Tax Revenues – A motion to oppose the Governor's proposed executive budget as well as his 30-day amendments to the same with relation to AIM funding due to the egregious treatment of counties, towns and villages contained therein was moved by Mr. Hicks and seconded by Mr. O'Brien. Discussion. The County Administrator stated any municipalities who's AIM funding was less than 2% of their tax levy, the Governor felt they did not need it and it was taken away. For Washington County, the total is \$293,660 that is being removed from the towns and villages who's AIM funding was less than 2% of their tax levy. The Governor is proposing the counties make

up that difference with the new enhanced internet sales tax which does not take effect until July 1st. The County Administrator stated the County would end up being out \$63,000 net. The Governor has stated that the counties were originally given their 3% sales tax to cover their local share of Medicaid and because the State put a hard cap on Medicaid costs, in almost every county the local sales tax percentage is greater than their MMIS and therefore that is money the counties should not have. He feels the Governor is going to require the counties to share that difference between MMIS and the sales tax revenue with the towns and villages to put property taxes down. He is not considering all the unfunded mandates that have passed down to the counties. This has not been passed yet. Towns and villages not impacted by this are the Village of Argyle, Town of Whitehall, Town of Granville, Village of Hudson Falls and Town of Kingsbury and all others were zeroed out. A motion to oppose the Governor's proposed executive budget as well as his 30-day amendments to the same with relation to AIM funding due to the egregious treatment of counties, towns and villages contained therein was moved by Mr. Hicks, seconded by Mr. O'Brien and adopted. Mr. Hogan opposed.

- To Amend 2019 Road Machinery Fund for Replacement of Putnam and Granville Fuel System – A motion to amend 2019 Road Machinery Fund for the costs associated with the replacement of Putnam and Granville fuel systems moving funds from 2018 to 2019 in the amount of \$80,000 was moved by Mr. O'Brien, seconded by Mrs. Fedler and adopted. Mr. Haff opposed.
- To Authorize the Chairman of the Board to Sign a Memorandum of Agreement with Saratoga County for the Inspection of the Dix Bridge – A motion to authorize Chairman to sign an MOA with Saratoga County for the shared funding of the inspection of the Dix Bridge was moved by Mr. Hicks, seconded by Mr. Campbell and adopted.

OTHER BUSINESS:

County Administrator:

- Overnight Travel – A motion to approve overnight travel for two Office for the Aging employees to attend the 2019 National Life Span Respite Conference in Buffalo, NY was moved by Mr. Campbell, seconded by Mrs. Fedler and adopted.
- CAG – Community Advisory Group – With the passing of Roland Mann there is a vacancy on this group. Washington County has three seats and seeking names for appointment to the vacancy for consideration at the Agriculture, Planning, Tourism and Community Development Committee meeting.
- Mr. Hicks asked if there had been any investigation into how we can make Airbnb happen in Washington County as a follow up to a discussion held at an Agriculture, Planning, Tourism and Community Development Committee meeting. He also asked if there was any update on our opioid litigation and the County Attorney responded no, they are doing test cases now.
- Mr. Campbell advised the committee that he has two vouchers into audit relating to the Intercounty Legislative Committee of the Adirondack which Washington County is the Chair for 2019. County cars were grounded on the date of the January meeting due to bad weather and he drove his own vehicle and the February meeting was in Massena and fueled the county vehicle for the trip back. Requesting to attend an event, Adirondack Park Local Government Conference, at an approximately cost of \$66 and he was advised to register through the county.
- Mrs. Clary thanked the Supervisors who attended the event at Glens Falls Hospital regarding their financial situation. Rural healthcare is very important and Hudson Headwaters is coming to Salem tomorrow and welcomed other Supervisors to attend.

The meeting adjourned at 12:13 P.M.

Debra Prehoda, Clerk

Washington County Board of Supervisors

Resolution No. March 15, 2019

By Supervisors

TITLE: To Authorize Agreement with the Village of Fort Edward and Fort Edward School District Concerning Tax Payments Due from Washington County

WHEREAS, a real property tax certiorari matter exists concerning certain parcels located in the Village of Fort Edward (Village) and the Fort Edward School District (School) currently exists, and

WHEREAS, the Village of Fort Edward and Fort Edward School District made a proposal to the County concerning pending payments due to be made by the County to the Village and School, and

WHEREAS, the agreement provides that the "make whole" payments due to the Village and School from the County be adjusted to exclude the payments due for the current parcels currently in litigation, and

WHEREAS, the agreement further provides that the County forego further action concerning these parcels for a period of six months from April 1, 2019, and

WHEREAS, the Treasurer has briefed the Finance Committee on this agreement and the effects thereof, and

WHEREAS, the Finance Committee has duly considered the proposed agreement and recommends its approval subject to the following; now therefore be it

RESOLVED, that the Washington County Board of Supervisors hereby authorizes execution of an agreement with the Village and School as outlined above subject to:

- a time period of ___ months forbearance from April 1, 2019;
- approval of the County Treasurer; and
- approval of the agreement as to form by the County Attorney;

;and be it further

RESOLVED, that the Chairman of the Board of Supervisors is hereby authorized to execute such an agreement subject to the terms and limitations contained above.

BUDGET IMPACT STATEMENT

Resolution No. March 15, 2019

By Supervisors

TITLE: Cancellation of Interest & Penalties Tax Map No. 163.15-1-4 & 163.-2-20.1

WHEREAS, Pursuant to Real Property Tax Law §1182, the Washington County Board of Supervisors may direct the cancellation of certain interest, penalties or other charges imposed by law to which the tax district or any other municipal corporation shall be lawfully entitled; and

WHEREAS, the following parcels or real property exists within Washington County, and has been identified and so designated by the Finance Committee: 163.15-1-4 Towpath Ln/e off; 710 Manufacturing and 163.-2-20.1 1400 Towpath Ln; 710 Manufacturing; and

WHEREAS, there are currently two (2) years delinquent taxes on these parcels, in the amounts of \$3,154,330.96 (163.15-1-4) and \$3,043,639.60 (163.-2-20.1) as of March 31, 2019. There are also current tax liens, in the amounts of \$419,335.53 and \$212,518.30, respectively as of March 31, 2019; and

WHEREAS, the current amounts due as of March 31, 2109 include interest & penalties, in the amounts of \$830,644.55 (163.15-1-4) & \$774,628.34 (163.-2-20.1); now therefore be it

RESOLVED, that the Washington County Board of Supervisors, in accordance with §1182 of the Real Property Tax Law, hereby directs cancellation of any and all interest, penalties or other charges imposed by law levied against the above-mentioned parcels known as tax map nos. 163.15-1-4 7 163.-2-20.1 located within the Town of Fort Edward; and be it further

RESOLVED, that this resolution be contingent upon the execution of a Stipulation & Settlement of the Article 7 Litigation on the affected parcels by a date not to exceed March 31, 2019.

Budget Impact: Loss of POTENTIAL interest and penalties, totaling \$1,605,272.89. The interest & penalties is based on the current amounts due. There are currently three (3) active Article 7 Assessment challenges on these two parcels, which if successful would reduce the amounts referenced in proportion to the reductions granted.

Resolution No. March 15, 2019

By Supervisors

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

WHEREAS, Washington County has tax liens for the years 2017, 2018 and 2019 on the parcel listed below, within the County, and

WHEREAS, it is the finding of the Board of Supervisors that there is no practical method to enforce these liens and that if the tax district were to acquire the parcels, there is a significant risk that it might be exposed to a liability substantially in excess of the amounts that could be recovered by enforcing the tax lien, and

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

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

Fort Edward		163.-2-20.1		WCC, LLC		
	County	Town (including Fire)	School	Village	Sewer #2	Total
2017	\$329,440.31	\$258,140.32	\$907,241.58	\$0.00	\$0.00	\$1,494,822.21
2018	\$173,672.10	\$142,797.06	\$470,774.12	\$0.00	\$0.00	\$787,243.28
2019	\$39,261.60	\$33,242.40	\$126,960.07	\$0.00	\$0.00	\$199,464.07
Total	\$542,374.01	\$434,179.78	\$1,504,975.77	\$0.00	\$0.00	\$2,481,529.56

Fort Edward		163.15--1-4		WCC, LLC		
	County	Town (including Fire)	School	Village	Sewer #2	Total
2017	\$227,483.00	\$89,866.16	\$626,462.61	\$403,732.94	\$28,472.45	\$1,376,017.16
2018	\$129,794.40	\$53,039.44	\$351,834.55	\$429,410.49	\$15,703.52	\$979,782.40
2019	\$29,618.40	\$12,762.40	\$95,776.90	\$245,521.48	\$3,543.20	\$387,222.38
Total	\$386,895.80	\$155,668.00	\$1,074,074.06	\$1,078,664.91	\$47,719.17	\$2,743,021.94

; and be it further

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

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

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

RESOLVED, that a copy of this resolution be filed with the county tax enforcement officer (County Treasurer).

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

**WASHINGTON COUNTY TREASURER
SALES TAX RECAP
FOR THE PERIOD 1/1/2017-12/31/2019**

Budget:		2017	Budget:		2018	Budget:		2019	(Under)/Over Prior Year	(Under)/Over Year-to-Date
Date	Amount	Date	Amount	Date	Amount					
2/6/2017	\$1,190,946.24	2/6/2018	\$1,326,446.04	2/6/2019	\$1,355,561.38			\$29,115.34	\$29,115.34	
2/13/2017	\$283,396.57	2/13/2018	\$289,076.84	2/13/2019	\$300,584.42			\$11,507.58	\$40,622.92	
	\$1,474,342.81		\$1,615,522.88		\$1,656,145.80					
3/6/2017	\$1,075,338.05	3/6/2018	\$1,144,958.05	3/6/2019	\$1,205,673.83			\$60,715.78	\$101,338.70	
3/13/2017	\$197,433.07	3/13/2018	\$235,893.21	3/13/2019						
	\$2,747,113.93		\$2,996,374.14		\$2,861,819.63					
4/6/2017	\$1,377,710.86	4/6/2018	\$1,318,591.58	4/5/2019						
4/13/2017	\$368,613.65	4/13/2018	\$371,676.36	4/15/2019						
	\$4,493,438.44		\$4,686,642.08		\$2,861,819.63					
5/5/2017	\$1,206,078.97	5/7/2018	\$1,235,325.73	5/6/2019						
5/15/2017	\$281,054.78	5/15/2018	\$306,682.67	5/13/2019						
	\$5,960,572.19		\$6,228,650.48		\$2,861,819.63					
6/6/2017	\$1,197,386.56	6/6/2018	\$1,293,378.12	6/6/2019						
6/13/2017	\$185,119.13	6/13/2018	\$253,476.06	6/13/2019						
6/30/2017	\$774,324.71	6/29/2018	\$664,977.54	6/28/2019						
7/3/2017	\$722,982.90	7/2/2018	\$769,091.66	7/1/2019						
	\$8,840,385.49		\$9,209,573.86		\$2,861,819.63					
7/13/2017	\$561,510.11	7/13/2018	\$551,504.24	7/15/2019						
	\$9,401,895.60		\$9,761,078.10		\$2,861,819.63					
8/7/2017	\$1,301,168.40	8/7/2018	\$1,409,280.46	8/6/2019						
8/14/2017	\$252,604.98	8/13/2018	\$283,111.37	8/13/2019						
	\$10,955,688.98		\$11,453,469.93		\$2,861,819.63					
9/7/2017	\$1,265,791.00	9/7/2018	\$1,380,300.39	9/6/2019						
9/13/2017	\$253,532.59	9/13/2018	\$275,843.25	9/13/2019						
	\$12,474,992.57		\$13,109,613.57		\$2,861,819.63					
10/6/2017	\$1,517,702.68	10/5/2018	\$1,565,694.81	10/7/2019						
10/13/2017	\$451,926.11	10/15/2018	\$480,823.38	10/15/2019						
	\$14,444,621.36		\$15,156,131.76		\$2,861,819.63					
11/7/2017	\$1,250,904.94	11/7/2018	\$1,351,800.55	11/6/2019						
11/13/2017	\$259,094.64	11/13/2018	\$255,014.29	11/13/2019						
	\$15,954,620.94		\$16,762,946.60		\$2,861,819.63					
12/7/2017	\$1,221,423.65	12/6/2018	\$1,293,261.75	12/6/2019						
12/13/2017	\$255,296.96	12/13/2018	\$272,348.79	12/13/2019						
12/29/2017	\$688,178.10	12/29/2018	\$610,292.29	12/31/2019						
1/2/2018	\$758,614.07	1/2/2019	\$763,888.78	1/2/2020						
	\$18,878,133.72		\$19,702,738.21		\$2,861,819.63					
1/12/2018	\$524,293.75	1/14/2019	\$589,185.15	1/14/2020						
	\$19,402,427.47		\$20,291,923.36		\$2,861,819.63					
	\$19,402,427.47		\$20,291,923.36		\$2,861,819.63					
	\$47,572.53		(\$841,923.66)		\$16,988,180.37					



Budget by Function Report

Through 03/06/19

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	3,862,884.00	40,000.00	3,902,884.00	31,240.42	.00	444,765.49	3,458,118.51	11	230,004.71
2000-2999 - Education	2,553,625.00	.00	2,553,625.00	.00	.00	246,488.46	2,307,136.54	10	283,887.36
3000-3999 - Public Safety	2,293,851.00	6,070.00	2,299,921.00	2,998.00	.00	297,497.56	2,002,423.44	13	103,006.18
4000-4999 - Health	3,931,523.00	56,774.00	3,988,297.00	40.92	.00	43,899.60	3,944,397.40	1	38,670.67
6000-6999 - Economic Assistance and Opportunity	15,836,150.00	162,020.00	15,998,170.00	.00	.00	138,575.11	15,859,594.89	1	454,139.41
7000-7999 - Culture and Recreation	741,087.00	.00	741,087.00	.00	.00	45,032.02	696,054.98	6	5,958.95
8000-8999 - Home and Community Service	.00	430,000.00	430,000.00	.00	.00	.00	430,000.00	0	.00
9000-9099 - Retiree Employee Benefit	56,435,189.00	.00	56,435,189.00	11,314.40	.00	1,901,442.63	54,533,746.37	3	36,226,119.89
REVENUE TOTALS	\$85,654,309.00	\$694,864.00	\$86,349,173.00	\$45,593.74	\$0.00	\$3,117,700.87	\$83,231,472.13	4%	\$37,341,787.17
EXPENSE									
1000-1999 - General Government Support	12,401,720.00	121,317.00	12,523,037.00	6,655.87	190,307.72	2,179,436.85	10,153,292.43	19	1,771,450.32
2000-2999 - Education	4,873,082.00	.00	4,873,082.00	.00	(23.52)	539,305.22	4,333,800.30	11	532,885.73
3000-3999 - Public Safety	12,059,569.00	27,070.00	12,086,639.00	553.28	16,701.63	1,867,484.58	10,202,452.79	16	1,759,309.00
4000-4999 - Health	4,373,542.00	107,079.00	4,480,621.00	7,077.38	648.97	580,293.51	3,899,678.52	13	479,428.60
6000-6999 - Economic Assistance and Opportunity	29,243,205.00	150,565.00	29,393,770.00	134,261.72	44,052.62	3,985,079.49	25,364,637.89	14	4,278,525.50
7000-7999 - Culture and Recreation	1,021,862.00	.00	1,021,862.00	.00	(48.60)	107,582.95	914,327.65	11	111,407.89
8000-8999 - Home and Community Service	979,592.00	454,000.00	1,433,592.00	11,624.06	60,000.00	551,341.80	822,250.20	43	406,700.80
9000-9099 - Retiree Employee Benefit	12,109,755.00	.00	12,109,755.00	58,118.54	.00	237,839.17	11,871,915.83	2	290,462.47
9700-9799 - Debt Service	67,475.00	.00	67,475.00	.00	.00	.00	67,475.00	0	(16,170.00)
101 - Principal Retirement	18,568.00	160,598.00	179,166.00	.00	.00	.00	179,166.00	0	.00
102 - Interest	179,166.00	(160,598.00)	18,568.00	.00	.00	9,283.84	9,284.16	50	.00
9900-9998 - Interfund Transfer	10,326,773.00	.00	10,326,773.00	.00	.00	1,000,000.00	9,326,773.00	10	1,000,000.00
EXPENSE TOTALS	\$87,654,309.00	\$860,031.00	\$88,514,340.00	\$218,290.85	\$311,638.82	\$11,057,647.41	\$77,145,053.77	13%	\$10,614,000.31
Fund A - General Fund Totals									
REVENUE TOTALS	85,654,309.00	694,864.00	86,349,173.00	45,593.74	.00	3,117,700.87	83,231,472.13	4%	37,341,787.17
EXPENSE TOTALS	87,654,309.00	860,031.00	88,514,340.00	218,290.85	311,638.82	11,057,647.41	77,145,053.77	13%	10,614,000.31
Fund A - General Fund Totals	(\$2,000,000.00)	(\$165,167.00)	(\$2,165,167.00)	(\$172,697.11)	(\$311,638.82)	(\$7,939,946.54)	\$6,086,418.36		\$26,727,786.86
Fund CM - Car Pool									
REVENUE									
5000-5999 - Transportation	932,506.00	.00	932,506.00	.00	.00	79,098.56	853,407.44	8	71,246.74
REVENUE TOTALS	\$932,506.00	\$0.00	\$932,506.00	\$0.00	\$0.00	\$79,098.56	\$853,407.44	8%	\$71,246.74
EXPENSE									
5000-5999 - Transportation	932,506.00	.00	932,506.00	.00	283,642.01	72,374.61	576,489.38	38	51,463.49
9000-9099 - Retiree Employee Benefit	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$932,506.00	\$0.00	\$932,506.00	\$0.00	\$283,642.01	\$72,374.61	\$576,489.38	38%	\$51,463.49
Fund CM - Car Pool Totals									
REVENUE TOTALS	932,506.00	.00	932,506.00	.00	.00	79,098.56	853,407.44	8%	71,246.74



Budget by Function Report

Through 03/06/19

Prior Fiscal Year Activity Included

Summary Listing

Function	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
EXPENSE TOTALS	932,506.00	.00	932,506.00	.00	283,642.01	72,374.61	576,489.38	38%	51,463.49
Fund CM - Car Pool Totals	\$0.00	\$0.00	\$0.00	\$0.00	(\$283,642.01)	\$6,723.95	\$276,918.06		\$19,783.25
Fund D - County Road									
REVENUE									
5000-5999 - Transportation	13,168,892.00	2,756,650.00	15,925,542.00	393.75	.00	1,016,051.31	14,909,490.69	6	1,009,109.41
9700-9799 - Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$13,168,892.00	\$2,756,650.00	\$15,925,542.00	\$393.75	\$0.00	\$1,016,051.31	\$14,909,490.69	6%	\$1,009,109.41
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	13,246,517.00	2,975,500.00	16,222,017.00	.00	950.14	1,247,454.86	14,973,612.00	8	1,010,560.65
9000-9099 - Retiree Employee Benefit	422,375.00	.00	422,375.00	17,117.92	.00	61,566.60	360,808.40	15	76,350.88
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	.00	.00	.00	.00	.00	.00	.00	+++	.00
9900-9998 - Interfund Transfer	.00	49,850.00	49,850.00	.00	.00	.00	49,850.00	0	.00
EXPENSE TOTALS	\$13,668,892.00	\$3,025,350.00	\$16,694,242.00	\$17,117.92	\$950.14	\$1,309,021.46	\$15,384,270.40	8%	\$1,086,911.53
Fund D - County Road Totals									
REVENUE TOTALS	13,168,892.00	2,756,650.00	15,925,542.00	393.75	.00	1,016,051.31	14,909,490.69	6%	1,009,109.41
EXPENSE TOTALS	13,668,892.00	3,025,350.00	16,694,242.00	17,117.92	950.14	1,309,021.46	15,384,270.40	8%	1,086,911.53
Fund D - County Road Totals	(\$500,000.00)	(\$268,700.00)	(\$768,700.00)	(\$16,724.17)	(\$950.14)	(\$292,970.15)	(\$474,779.71)		(\$77,802.12)
Fund DM - County Road Machinery									
REVENUE									
5000-5999 - Transportation	3,572,726.00	.00	3,572,726.00	.00	.00	588,613.89	2,984,112.11	16	378,367.84
REVENUE TOTALS	\$3,572,726.00	\$0.00	\$3,572,726.00	\$0.00	\$0.00	\$588,613.89	\$2,984,112.11	16%	\$378,367.84
EXPENSE									
1000-1999 - General Government Support	.00	.00	.00	.00	.00	.00	.00	+++	.00
5000-5999 - Transportation	3,520,340.00	.00	3,520,340.00	.00	868,022.04	280,539.59	2,371,778.37	33	187,799.39
9000-9099 - Retiree Employee Benefit	52,386.00	.00	52,386.00	3,112.97	.00	7,492.42	44,893.58	14	7,871.25
EXPENSE TOTALS	\$3,572,726.00	\$0.00	\$3,572,726.00	\$3,112.97	\$868,022.04	\$288,032.01	\$2,416,671.95	32%	\$195,670.64
Fund DM - County Road Machinery Totals									
REVENUE TOTALS	3,572,726.00	.00	3,572,726.00	.00	.00	588,613.89	2,984,112.11	16%	378,367.84
EXPENSE TOTALS	3,572,726.00	.00	3,572,726.00	3,112.97	868,022.04	288,032.01	2,416,671.95	32%	195,670.64
Fund DM - County Road Machinery Totals	\$0.00	\$0.00	\$0.00	(\$3,112.97)	(\$868,022.04)	\$300,581.88	\$567,440.16		\$182,697.20
Fund GA - Sewer District No. 1 IDA									
REVENUE									
8000-8999 - Home and Community Service	68,535.00	.00	68,535.00	.00	.00	7,407.50	61,127.50	11	1,862.20
REVENUE TOTALS	\$68,535.00	\$0.00	\$68,535.00	\$0.00	\$0.00	\$7,407.50	\$61,127.50	11%	\$1,862.20
EXPENSE									
8000-8999 - Home and Community Service	68,535.00	.00	68,535.00	.00	.00	20,019.53	48,515.47	29	21,117.33



Budget by Function Report

Through 03/06/19
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 TOTALS	\$68,535.00	\$0.00	\$68,535.00	\$0.00	\$0.00	\$20,019.53	\$48,515.47	29%	\$21,117.33
Fund GA - Sewer District No. 1 IDA Totals									
REVENUE TOTALS	68,535.00	.00	68,535.00	.00	.00	7,407.50	61,127.50	11%	1,862.20
EXPENSE TOTALS	68,535.00	.00	68,535.00	.00	.00	20,019.53	48,515.47	29%	21,117.33
Fund GA - Sewer District No. 1 IDA Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$12,612.03)	\$12,612.03		(\$19,255.13)
Fund GB - Sewer District II									
REVENUE									
8000-8999 - Home and Community Service	2,352,964.00	150,323.00	2,503,287.00	.00	.00	(4,602.19)	2,507,889.19	0	533,504.61
REVENUE TOTALS	\$2,352,964.00	\$150,323.00	\$2,503,287.00	\$0.00	\$0.00	(\$4,602.19)	\$2,507,889.19	0%	\$533,504.61
EXPENSE									
8000-8999 - Home and Community Service	2,099,150.00	285,323.00	2,384,473.00	.00	3,961.11	188,900.64	2,191,611.25	8	760,186.15
9000-9099 - Retiree Employee Benefit	27,766.00	.00	27,766.00	2,742.86	.00	7,174.36	20,591.64	26	4,994.76
101 - Principal Retirement	153,214.00	57,120.00	210,334.00	.00	.00	.00	210,334.00	0	.00
102 - Interest	72,834.00	(57,120.00)	15,714.00	.00	.00	1,856.79	13,857.21	12	2,204.32
EXPENSE TOTALS	\$2,352,964.00	\$285,323.00	\$2,638,287.00	\$2,742.86	\$3,961.11	\$197,931.79	\$2,436,394.10	8%	\$767,385.23
Fund GB - Sewer District II Totals									
REVENUE TOTALS	2,352,964.00	150,323.00	2,503,287.00	.00	.00	(4,602.19)	2,507,889.19	0%	533,504.61
EXPENSE TOTALS	2,352,964.00	285,323.00	2,638,287.00	2,742.86	3,961.11	197,931.79	2,436,394.10	8%	767,385.23
Fund GB - Sewer District II Totals	\$0.00	(\$135,000.00)	(\$135,000.00)	(\$2,742.86)	(\$3,961.11)	(\$202,533.98)	\$71,495.09		(\$233,880.62)
Fund MS - Self Insurance -Health Insurance									
REVENUE									
9000-9099 - Retiree Employee Benefit	9,000,000.00	.00	9,000,000.00	410,915.10	.00	1,444,274.51	7,555,725.49	16	1,747,438.35
REVENUE TOTALS	\$9,000,000.00	\$0.00	\$9,000,000.00	\$410,915.10	\$0.00	\$1,444,274.51	\$7,555,725.49	16%	\$1,747,438.35
EXPENSE									
9000-9099 - Retiree Employee Benefit	9,000,000.00	.00	9,000,000.00	.00	(99.80)	1,334,325.96	7,665,773.84	15	906,068.76
EXPENSE TOTALS	\$9,000,000.00	\$0.00	\$9,000,000.00	\$0.00	(\$99.80)	\$1,334,325.96	\$7,665,773.84	15%	\$906,068.76
Fund MS - Self Insurance -Health Insurance Totals									
REVENUE TOTALS	9,000,000.00	.00	9,000,000.00	410,915.10	.00	1,444,274.51	7,555,725.49	16%	1,747,438.35
EXPENSE TOTALS	9,000,000.00	.00	9,000,000.00	.00	(99.80)	1,334,325.96	7,665,773.84	15%	906,068.76
Fund MS - Self Insurance -Health Insurance Totals	\$0.00	\$0.00	\$0.00	\$410,915.10	\$99.80	\$109,948.55	(\$110,048.35)		\$841,369.59
Fund S - Self Insurance									
REVENUE									
1000-1999 - General Government Support	967,905.00	.00	967,905.00	26,955.57	.00	33,465.08	934,439.92	3	739,762.72
REVENUE TOTALS	\$967,905.00	\$0.00	\$967,905.00	\$26,955.57	\$0.00	\$33,465.08	\$934,439.92	3%	\$739,762.72
EXPENSE									
1000-1999 - General Government Support	1,328,701.00	.00	1,328,701.00	.00	.00	246,274.35	1,082,426.65	19	107,216.76
9000-9099 - Retiree Employee Benefit	.00	.00	.00	.00	.00	.00	.00	+++	752.95



Budget by Function Report

Through 03/06/19
 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 TOTALS	\$1,328,701.00	\$0.00	\$1,328,701.00	\$0.00	\$0.00	\$246,274.35	\$1,082,426.65	19%	\$107,969.71
Fund S - Self Insurance Totals									
REVENUE TOTALS	967,905.00	.00	967,905.00	26,955.57	.00	33,465.08	934,439.92	3%	739,762.72
EXPENSE TOTALS	1,328,701.00	.00	1,328,701.00	.00	.00	246,274.35	1,082,426.65	19%	107,969.71
Fund S - Self Insurance Totals	(\$360,796.00)	\$0.00	(\$360,796.00)	\$26,955.57	\$0.00	(\$212,809.27)	(\$147,986.73)		\$631,793.01
Grand Totals									
REVENUE TOTALS	115,717,837.00	3,601,837.00	119,319,674.00	483,858.16	.00	6,282,009.53	113,037,664.47	5%	41,823,079.04
EXPENSE TOTALS	118,578,633.00	4,170,704.00	122,749,337.00	241,264.60	1,468,114.32	14,525,627.12	106,755,595.56	13%	13,750,587.00
Grand Totals	(\$2,860,796.00)	(\$568,867.00)	(\$3,429,663.00)	\$242,593.56	(\$1,468,114.32)	(\$8,243,617.59)	\$6,282,068.91		\$28,072,492.04

WASHINGTON COUNTY
 GLENS FALLS NATIONAL BANK & TRUST CO.
 FOR THE PERIOD ENDED: 3/04/19

NAME OF ACCOUNT	ACCOUNT NUMBER	BALANCE
Mortgage Tax		\$324,505.73
Capital Construction		\$474,004.41
Sewer District No. 2 Oper & Maint		\$21,928.02
Trust & Agency-Trustee		\$1.27
Court & Trust		\$0.00
Solid Waste Management		\$0.00
BOS		\$297.74
Treasurer Petty Cash		\$31,398.23
Health/Dental Insurance Account		\$1,630,060.78
Internet Payment Account		\$48,918.42
County Clerk DMV		\$109,316.15
Sheriff Inmate Com		\$70,812.98
Sheriff Inmate Trust Fund		\$5,862.86
Sheriff General		\$5,941.04
DA Prosecution Acct		\$4,636.55
County Road Machinery		\$487,368.08
Compensation & Disability		\$22,653.09
General Fund		\$5,191,347.83
Workers Compensation		\$291,571.19
Employee Flex Spending		\$129,286.40
Trust & Agency SSA-Beneficiaries		\$59,692.77
Crime Proceeds-DA		\$29,724.17
Payroll		\$161,384.79
General Fund-DSS		\$699,198.65
Crime Proceeds-Sheriff		\$17,347.70
Sewer District No. 1 Warren/Wash IDA		\$89,168.98
Trust & Agency		\$279,055.41
DSS-Cash Receipts		\$117,127.01
Car Pool		\$707,911.61
Community Development		\$0.00
County Road		\$405,071.18
Treasurer Petty Cash-Procurement		\$3,182.50
County Clerk General		\$281,432.30
County Clerk Current Exp		\$0.00
Sheriff		\$367.40
Debt Service Reserve		\$147,177.01
Tourism		\$0.00
DSS-Incidental		\$4,080.74
Probation		\$13,752.84
Compensation Balance Account		\$0.00
Washington Co Guardian for		\$3,867.37
Sheriff Civil Fund		\$92,757.73
CDBG Grant Awards		\$0.00
Bail Passthrough		\$4,075.07

COURT & TRUST ACCOUNTS

Action #663	\$0.00
Action #666	\$2,534.65
Action #667	\$3,168.15
Action #670	\$651.07
Action #671	\$1.18
Action #672	\$7,608.74
Action #673	\$182.18
Action #675	\$11,261.46
Action #676	\$1,000.27
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	\$11,995,289.70
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NYCLASS™

Summary Statement

February 2019

Washington County

383 Broadway
Fort Edward, NY 12828

NYCLASS

Average Monthly Yield: 2.27%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
NY-01-0822-0002	GENERAL	4,009,379.81	17,500,000.00	0.00	10,282.39	17,246.60	5,888,366.97	21,519,662.20
NY-01-0822-0003	CAPITAL CONSTRUCTION	2,565,037.59	0.00	0.00	4,477.13	10,049.53	2,567,438.59	2,569,514.72
NY-01-0822-0004	COUNTY ROAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NY-01-0822-0005	MORTGAGE TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NY-01-0822-0006	ROAD MACHINERY	807,378.75	0.00	0.00	1,409.25	2,948.83	808,134.50	808,788.00
NY-01-0822-0007	SEWER DISTRICT #2	1,513,835.20	0.00	0.00	2,642.33	5,529.03	1,515,282.23	1,516,477.53
NY-01-0822-0008	WORKERS COMP RESERVE	1,755,224.12	0.00	0.00	3,063.67	6,410.66	1,756,867.11	1,758,287.79
NY-01-0822-0009	CAR POOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NY-01-0822-0010	HEALTH MS	2,507,463.01	0.00	0.00	4,376.68	9,158.10	2,509,810.13	2,511,839.69
Total		13,158,318.48	17,500,000.00	0.00	26,251.45	51,342.75	15,045,869.53	30,684,569.93



**WASHINGTON COUNTY
REAL PROPERTY TAX SERVICES**

WASHINGTON COUNTY MUNICIPAL CENTER
383 BROADWAY, FORT EDWARD, NEW YORK 12828
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Laura B. Chadwick,
Director

Monthly Report to Finance Committee

Corrected Tax Bills/Refunds

Date: March 7, 2019

Town	Tax Roll Year	Tax Map Number	Applicants Name and Address	Error	Original Tax Bill Amount	Corrected Bill Amount or Refund Amount
Hartford	2018	141.-3-53	Thomas & Deborah Larson	RPTL Section 550 para 2 (b & c) Clerical error Aged exemption - on roll not entitled. Veterans exemption - not on roll	\$ 1,263.81	Deny Application
Jackson	2018	240.-4-20.3	Jack & Rosalind Haskell	RPTL Section 550 para 2 (c) Clerical error Disabled Vet.	\$1,602.30	Refund \$737.00
Kingsbury	2019	146.17-1-35	Bret Abbenante	RPTL Section 550 para 2 (h) Clerical error payment not recorded	\$2,805.61	Refund \$1,170.65 Correction
Fort Edward	2019	162.20-2-34	Philip & Colleen VanVleet	RPTL Section 550 para 2 (h) Clerical error Payment recd timely	\$2,383.12	\$ 918.48 Correction
Fort Edward	2019	163.14-4-9	Anthony & Suzanne Steele	RPTL Section 550 para 2 (h) Clerical error Payment recd timely	\$ 2,625.65	\$ 1,224.67 Correction

Resolution No. **A** March 15, 2019

By Supervisors

TITLE: Amend 2019 Budget – Mental Health for 100% State Aid

WHEREAS, the Director of Mental Health has requested a budget amendment to allow acceptance of funding from the NYS Office of Alcoholism and Substance Abuse (OASAS) designated for provision of substance abuse treatment services in the Washington County Correctional facility in the amount of \$60,000; now therefore be it

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

Increase Appropriation:

A.4320.404002	OASAS 100%	60,000
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Increase Revenue:

A.4320.3490	State Aid – Mental Health	60,000
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BUDGET IMPACT STATEMENT: Recognize 100% state aid for substance abuse treatment services at the Washington County Correctional facility.

Resolution No. **B** March 15, 2019

By Supervisors

TITLE: Amend 2019 County Road Fund Budget to Purchase a Sign Shop Cutter

WHEREAS, the current sign shop cutter is obsolete and does not work, and

WHEREAS, a cutter was found that will also do vinyl signs that go on the side of County vehicles, which is currently outsourced, and

WHEREAS, a budget amendment is needed to transfer \$6,800 from the contractual line to the equipment line for this purchase; now therefore be it

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

Increase Appropriation:

D.5000.3310.2090	Equipment – Co. Road Fund	6,800
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Decrease Appropriation:

D.5000.3310.4690	Safety Equip. – Co. Road Fund	6,800
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BUDGET IMPACT STATEMENT: Transfer funds between line items to replace obsolete equipment.

Resolution No. **C** March 15, 2019

By Supervisors

TITLE: To Increase Petty Cash for Department of Social Services

WHEREAS, newly hire caseworkers have a rigorous training schedule of seven weeks within the first three months of employment, and



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Laura B. Chadwick,
Director

Monthly Report to Finance Committee

Corrected Tax Bills/Refunds

Date: March 7, 2019

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Kingsbury	2019	146.17-1-35	Bret Abbenante	RPTL Section 550 para 2.(h) Clerical error payment not recorded	\$2,805.61	Refund \$1,170.65

WHEREAS, starting this year, a training center was developed in Rensselaer and the state took over providing the training, that was previously handled through a contract the State Office of Children and Family Services had with the Center for Development of Human Services, and

WHEREAS, with this change, all meal reimbursements will go through the county for claiming back to the State, and

WHEREAS, previously only the lunch reimbursements went through petty cash and due to the change in the process to include all meal reimbursements, the Commissioner has requested to increase petty cash to \$1,000 so they don't run short; now therefore be it

RESOLVED, that the Department of Social Services petty cash account be increased to \$1,000.

BUDGET IMPACT STATEMENT: Increase petty cash to \$1,000 to cover increased meal reimbursements.

Resolution No. D March 15, 2019

By Supervisors

TITLE: Amend Budget Capital Project No. 114 – SD#2 LTCP – WIIA Grant Award

WHEREAS, Washington County Sewer District No. 2 was awarded a WIIA Grant, in the amount of \$3,700,000, through the NYS Environmental Facilities Corporation (EFC), and

WHEREAS, the Executive Director has requested that the award be added to the capital project for the Long Term Control Plan entering its Phase III work plan; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized to amend the Capital Project No. 114 budget as follows:

Increase Appropriation:

H114.8000.8110.2625.99	Grants – Other	3,700,000
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Increase Revenue:

H114.8000.8110.3901	State Aid Sewer Capital Improvements	3,700,000
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; and be it further

RESOLVED, that the Chairman of the Board, County Treasurer and Executive Director be and are hereby authorized to sign any and all documents necessary for the execution of the grant.

BUDGET IMPACT STATEMENT: Recognizes the \$3,700,000 grant award in the capital project budget.

Resolution No. E March 15, 2019

By Supervisors

TITLE: To Amend 2019 IT Department Budget to Cover Costs Associated with Kronos Overhaul Project

WHEREAS, the County has undertaken the complete overhaul of its Kronos Time and Attendance system, and

WHEREAS, as part of this overhaul, new timeclocks have been purchased, and

WHEREAS, it has been decided to no longer require biometric verification by employees in order to punch in and out, and

WHEREAS, the County plans to implement a proximity system for punches which requires the purchase of additional hardware to go with the new clocks, and

WHEREAS, there are also new mobile manager licenses required to implement the functionality of allowing managers in the field to punch their employees in and out without returning to a barn or office, and

WHEREAS, these funds were not contained in the original project budget; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized and directed to make the following amendment to the 2019 General Fund Budget:

Increase Appropriation:

A.1680.4360	Computer	9,400
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Decrease Appropriation:

A.1990.4530	Contingency	9,400
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BUDGET IMPACT STATEMENT: If approved, this resolution would result in a balance of \$98,416 remaining in the General Fund Contingency account.

Resolution No. **F** March 15, 2019

By Supervisors

TITLE: To Amend 2019 Personnel Department Budget to Cover the Advertising of Vacant Positions

WHEREAS, in a continued effort to centralize common expenses and find efficiencies through the concentrated procurement of various goods and services, the Civil Service and Personnel Department has taken on the responsibility of helping smaller departments advertise and recruit for vacant positions, and

WHEREAS, this is a valuable service to smaller departments that do not routinely recruit new staff, and

WHEREAS, there were no funds contained in the 2019 budget for the Civil Service and Personnel Department to cover the costs associated with these efforts, and

WHEREAS, it is more transparent and easier to track if these costs are centralized within the Civil Service and Personnel Department's budget; now therefore be it

RESOLVED, the County Treasurer is hereby authorized and directed to make the following amendments to the 2019 General Fund Budget:

Increase Appropriation:

A.1430.4220	Advertising	5,000
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Decrease Appropriation:

A.1990.4530	Contingency	5,000
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BUDGET IMPACT STATEMENT: If approved, this resolution would result in a balance of \$93,416 remaining in the General Fund Contingency account.

Resolution No. **G** March 15, 2019

By Supervisors

TITLE: To Amend 2019 IT Department Budget to Recognize FY 2017 Cybersecurity Grant

WHEREAS, in 2018 the Cybersecurity Officer applied to a competitive Cybersecurity Grant Program to access \$50,000 in Federal funds made available through the New York State Department of Homeland Security and Emergency Services, and

WHEREAS, Washington County's application was successful, and the grant was accepted via Resolution No. 320 of 2018, and

WHEREAS, the CIO and Cybersecurity Officer have worked diligently to identify the type of solution that will provide the greatest benefit to the County, and

WHEREAS, the funds for the grant were not contained in the 2019 IT department budget; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized and directed to make the following amendment to the 2019 General Fund Budget:

Increase Appropriation:

A.1680.4625.01	Grants Other	50,000
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Increase Revenue:

A.1680.4089	Fed Aid – Gen. Govt. Support	50,000
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BUDGET IMPACT STATEMENT: \$50,000 of 100% Federal Funds will be used to purchase tools to assist the County in strengthening its cybersecurity program.

Resolution No. **H** March 15, 2019

By Supervisors

TITLE: To Amend 2019 Public Health Budget for Purchase of New Laptops

WHEREAS, Public Health is in need of replacing three (3) of their current laptops, and

WHEREAS, there are sufficient funds within the Public Health budget to cover the cost of this purchase, and

WHEREAS, the IT Committee and the CIO have recommended replacing these machines; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized and directed to make the following amendments to the 2019 General Fund budget:

Increase Appropriation:

A.4004.2020	Computer Equipment	4,900
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Decrease Appropriation:

A.4004.4080	Consultant	4,900
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BUDGET IMPACT STATEMENT: None. Moving between contractual and equipment line items.

Resolution No. **I** March 15, 2019

By Supervisors

TITLE: Providing County Approval Pursuant to New York Public Health Law §4120 To Combine the Town of Whitehall and Village of Whitehall Vital Statistics Registration Districts

WHEREAS, the Town of Whitehall and Village of Whitehall are both vital statistic registration districts pursuant to New York Public Health Law (PHL) §4120, and

WHEREAS, the Town and Village of Whitehall have requested that they be allowed to combine their districts, and

WHEREAS, pursuant to PHL §4120, the consent of the County is required before the Commissioner of Health may approve the request, and

WHEREAS, the Finance Committee has recommended that the County provide a resolution of approval; now therefore be it

RESOLVED, that the Board of Supervisors of Washington County hereby indicates its approval of the request of the Village and Town of Whitehall to combine their Vital Statistics Registration Districts; and be it further

RESOLVED, that a copy of this resolution be forwarded to the Town and Village of Whitehall, and if required, to the State of New York.

BUDGET IMPACT STATEMENT: None.

Resolution No. J March 15, 2019

By Supervisors

TITLE: To Authorize the Chairman of the Board to Sign Memorandums of Agreement with the MS4 Communities and Regional Planning Board for Purposes of the Washington County Mapping and Enhanced Pollution Reduction Program

WHEREAS, in 2018, Washington County, along with the MS4 communities of the Village of Hudson Falls, the Town of Kingsbury and the Village and Town of Fort Edward applied for, and were awarded, a grant from the New York State Department of Environmental Conservation (DEC), and

WHEREAS, award was made through the DEC Water Quality Improvement Program (WQIP) contract #C00918GG, and

WHEREAS, the successful implementation of the project outlined in the application and accepted work plan requires the close cooperation and coordination of efforts between the County and the four other participating municipalities, as well as the Lake Champlain-Lake George Regional Planning Board (LCLGRP), and

WHEREAS, Memorandums of Agreement (MOA's) have been drafted between the County, the LCLGRP, the Village of Hudson Falls, the Town of Kingsbury, and the Town and Village of Fort Edward that outline the duties and responsibilities of each involved party; now therefore be it

RESOLVED, that the Chairman of the Board is hereby authorized to sign the drafted MOA's in a form to be reviewed and approved by the County Attorney.

BUDGET IMPACT STATEMENT: None for this resolution. Allows for the implementation of the WQIP MS4 Grant already accepted and budgeted.

Resolution No. K March 15, 2019

By Supervisors

TITLE: To Oppose the Proposed and Amended SFY 2019-2020 Executive Budget Regarding Aid and Incentives to Municipalities and County Sales Tax Revenues

WHEREAS, Governor Andrew Cuomo's proposed \$176 billion SFY 2019 – 2020 budget includes the reduction for Aid and Incentives to Municipalities (AIM) funding which is utilized by all the Towns and Villages in Washington County, and

WHEREAS, AIM is a revenue source to help cover the cost of unfunded State mandates, which has been unchanged or reduced every year since 2008, and

WHEREAS, since 2011, AIM funding has accounted for \$715 million statewide, divided among cities, towns and villages, with the State's 61 cities (excluding New York City) receiving approximately \$647 million and all towns and villages receiving \$68 million, and

WHEREAS, the proposed SFY 2019-2020 Executive Budget recommends the State's towns and villages receive just \$8 million (a reduction of 88.25%), with 91% of towns and villages receiving no AIM funding at all, and

WHEREAS, the proposed Executive Budget recommends the complete elimination of all AIM funding for 20 out of the 25 local municipalities in Washington County, and

WHEREAS, this elimination of AIM funding represents a total reduction in State Revenue Sharing with towns and villages in Washington County of \$293,390 in the proposed budget, and

WHEREAS, on February 15, 2019, Governor Cuomo announced an amendment to the proposed SFY 2019 – 2020 Executive Budget making impacted towns and villages whole from reductions in State AIM funding by usurping a portion of the counties' local sales tax revenue, and

WHEREAS, this proposal is unethical and a violation of New York's Home Rule structure, it is also disingenuous and misleading for the Governor to claim the revenue being improperly diverted from counties to towns and villages is new money to counties obtained through the State improving their collection of sales tax on internet sales, and

WHEREAS, the Governor has also proposed that counties utilize these 'new' sales tax receipts to pay for early voting and other unfunded State mandates, and

WHEREAS, while the Governor has no qualms about usurping the revenue of local entities, spending the same money twice, or exempting certain categories of expenditures from his blatantly absurd '2% spending cap', counties, towns and villages do not share the same luxury, and

WHEREAS, counties, towns and villages actually have to adhere to the law and principals of sound stewardship of the public's money, Washington County cannot support the Governor's proposed reduction in AIM funding, or his overreaching and egregious 30-day amendment proposal to force the counties to make up for his unwillingness to live up to the obligations of the State; now therefore be it

RESOLVED, the Washington County Board of Supervisors does hereby formally, and strenuously, opposed the Governor's Proposed Executive Budget as well as his 30-day amendments to the same with relation to AIM funding, due to the egregious treatment of counties, towns and villages contained therein; and be it further

RESOLVED, that the Washington County Board of Supervisors does hereby call on our elected State Legislators to work tirelessly to ensure these absurd provisions are not contained in the adopted State budget; and be it further

RESOLVED, the Clerk of the Board of Supervisors is hereby directed to send copies of this resolution to the Honorable Carl E. Heastie, Speaker of the Assembly, the Honorable Andrea Stewart-Cousins, Senate Majority Leader, the Honorable Brian Kolb, Assembly Minority Leader, the Honorable John J. Flanagan, Senate Minority Leader, the Honorable Senator Betty C. Little, the Honorable Senator Daphne Jordan, the Honorable Assemblyman Dan Stec, the Honorable Assemblywoman Carrie Woerner, and the Honorable Assemblyman Jake Ashby; and be it further

RESOLVED, the Clerk of the Board of Supervisors is also hereby directed to forward a certified copy of this resolution to the office of Governor Andrew Cuomo.

BUDGET IMPACT STATEMENT: None for this resolution. The proposals contained within the Governor's budget would result in the improper usurpation of \$293,390 of County sales tax revenue to make up for the State's unwillingness to maintain its obligation to support towns and villages.

Resolution No. L March 15, 2019

By Supervisors

TITLE: To Amend 2019 Road Machinery Fund for Replacement of Putnam and Granville Fuel Systems

WHEREAS, the County operates several remote highway facilities that contain diesel and gasoline dispensing systems used by the County, some Towns and Villages as well as school districts, rescue squads and fire departments, and

WHEREAS, some these fuel dispensing systems are in need of repair and replacement, and

WHEREAS, the County issued Bid #2018-39 for the replacement of the fuel system at the Putnam highway barn and Bid #2018-41 for the fuel station upgrade at the Granville highway barn, and

WHEREAS, the funds for these projects were included in the 2018 Road Machinery budget, however due to the bids being awarded late in 2018 the work was unable to commence prior to December 31st, 2018, and

WHEREAS, there is a need to bring the unspent funds from the 2018 budget forward into the 2019 County Road Machinery budget; now therefore be it

RESOLVED, that the County Treasurer is hereby authorized and directed to make the following amendment to the 2019 Road Machinery Fund Budget:

Increase Appropriation:

DM.5130.2090	Equipment	80,000
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Increase Appropriated Fund Balance:

DM.599	Appropriated Fund Balance	80,000
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BUDGET IMPACT STATEMENT: Appropriates \$80,000 of unspent funds from the 2018 budget to fund projects that were originally budgeted in the 2018 Road Machinery Fund Budget.

Resolution No. M March 15, 2019

By Supervisors

TITLE: To Authorize the Chairman of the Board to Sign a Memorandum of Agreement with Saratoga County for the Inspection of the Dix Bridge

WHEREAS, the Dix Bridge is a pedestrian and snowmobile bridge spanning the Hudson River that connects walking and snowmobile trails in Washington and Saratoga County, and

WHEREAS, there is a need to perform a routine inspection of the bridge to ensure its continued operation and safety, and

WHEREAS, the Superintendent of Public Works has worked with Saratoga County to select a contractor qualified to perform said inspection, and

WHEREAS, there is a need to enter into a Memorandum of Agreement (MOA) with Saratoga County regarding the funding for this inspection; now therefore be it

RESOLVED, the Chairman of the Board of Supervisors is hereby authorized to sign a MOA with Saratoga County for the shared funding of the inspection of the Dix Bridge in a form to be reviewed and approved by the County Attorney and Superintendent of Public Works.

BUDGET IMPACT STATEMENT: Funds for inspection are contained within the Department of Public Works' 2019 Budget.