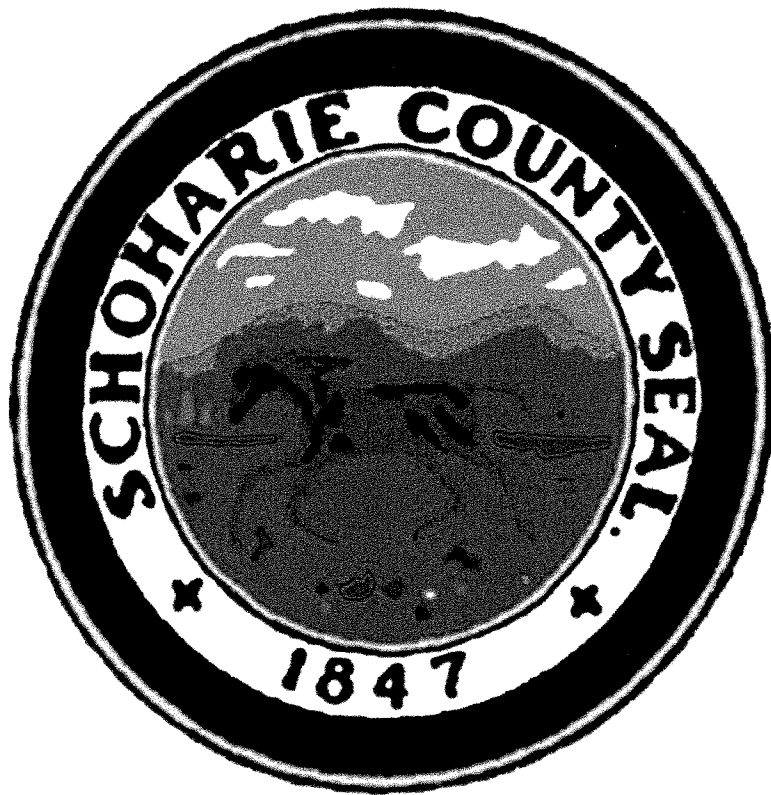


SCHOHARIE COUNTY



TENTATIVE BUDGET For the Year 2021

**SCHOHARIE COUNTY
BOARD OF SUPERVISORS
2020-2021**

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Office of the County Administrator

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Steven R Wilson
Fonda Chronis

Administrator
Confidential Assistant

TENTATIVE BUDGET TRANSMITTAL LETTER

October 15, 2020

Chairman William Federice & Schoharie County Board of Supervisors
C/O Clerk of the Board of Supervisors
County Office Building, Room 365
284 Main Street
Schoharie, New York 12157

Chairman Federice and Members of the Board of Supervisors:

The Schoharie County economy is far more dynamic than we give it credit for. Although it took half a decade for the economy to return to pre-flood levels, by 2016 Gross Domestic Product (GDP) was rapidly increasing. From 2016 to the last year we have data, county GDP increased on average 3.44% per year. Even though neighboring Schenectady, Albany and Otsego counties enjoy economies many times larger than Schoharie, they could not come close to matching Schoharie's growth. Neither could our neighbors Greene, Delaware and Montgomery counties.

During this time, Schoharie County government has supported the economic expansion by ensuring property taxes increase less than GDP or property values. The average property tax levy since 2010 is 2.56%, much less than the 3.44% average annual GDP growth or the average 2.81% growth in property over the past several years. The county also helped to sustain this rapid economic growth by keeping its workforce, one of the largest in the county, stable.

The county's careful cultivation of economic growth, however, appears to have come to a close in 2020 in the wake of the COVID-19 pandemic. The world economy, the national economy, the New York State economy, and the Schoharie county economy have all declined in 2020. Jobs, savings, and decades old businesses have been lost. If there is a shaft of light in all this unremitting gloom, it is real estate. People appear to be moving into the southern part of the county and sales and sale prices are up from previous years.

When we first started to develop a budget for 2021 for county government, we decided to freeze service levels at 2020 levels. But even that produced a need for a 25.65% increase in the county property tax levy. This of course, is primarily due to the sharp reductions in revenues from sources such as the sales tax and state aid. We know village and town governments and the schools also face this same fiscal pressure, so we tried to reduce the increase in the property tax levy further.

As result, this 2021 Tentative Budget, proposes a 14.05% increase in the property tax levy and permanently eliminates 15 vacant positions. This Tentative Budget preserves a general fund unassigned

fund balance of 10%, the safety reserve goal we have had for many years including most of the flood recovery years. Maintaining a strong cash and fund balance position is a critical driver for lower bond rates, an important factor for upcoming serial bond sales in the next couple of years.

It is clear that this Tentative Budget proposal ends the county's support for the local economy. The 14.05% increase in the property tax levy is more than five times the average annual levy growth of recent years. It is true that by eliminating only 15 vacant positions out of an approximate 290 strong county workforce, and by maintaining recent labor agreements, the county has preserved jobs and their associated purchasing power important to the local economy. However, the increase in property tax rates also significantly reduces purchasing power for county employees and every county taxpayer. Difficult choices indeed!

This 2021 Tentative Budget also destabilizes county finances for the next five years in a number of ways. Managing the revenue loss in 2020 and trying to reduce the property tax levy increase in 2021 in this budget has eliminated any ability to pay down our legacy debt for the jail and the stream bank projects. Whatever the final costs (expect as much as \$21 million), they will have to be borrowed through a serial bond. Our Financial Stabilization Strategy, first unveiled as part of the Fiscal State of the County on March 16, 2018, called for us to take a number of steps to reduce the amount we must borrow for these legacy projects. The elimination of the extra unassigned fund balance this year closes the availability of that tool. The likely result, by 2022 or 2023, is long term debt service in the millions will be added to our annual operating budget.

Another way the 2021 Tentative Budget destabilizes county finances comes from the very way the Tentative is constructed. To get to a 14.05% increase in the property tax levy, I have proposed a number of one-time financial actions that will only be effective in managing levy increases for 2021. For instance, deferring vehicle purchases or the Sheriff's much needed Computer Aided Dispatch system only delays purchases until 2022. Cutting the funding we give our external partners like Schoharie County Soil and Water, Schoharie County Historical Society, or the Animal Shelter probably means less services from them in 2021 and the need to increase future support in subsequent years. Other cuts to affiliate organizations, such as Mohawk Valley Economic Development District, Inc, Destination Marketing Corporation of Otsego County (DMCOC), Southern Tier 8, and Fairweather Consulting could have detrimental effects on efforts to rebuild the county's economy. The most glaring of this, however, is the strategy to move road and bridge work "off budget" and utilize some of the restricted County Road fund balance to cover these costs. The problem with all of these one-time actions is that they cannot be repeated for 2022 and beyond. For the next four or five years, any increased service needs can only be addressed with property tax increases. This means the county will likely be a drag on economic growth at exactly the same time the local economy needs all the help it can get.

In the "Budget Justification" section of the Tentative Budget document, we have provided a list of ways to reduce the property tax increase further, but not one of these options is a game changer. Instead, I believe the Board, with the help of the Department Heads, will need to make a continuing series of painful trade-offs, looking for the least impactful choice. I am personally convinced that these people are up to the task.

Attempting to deal on a daily basis with the pandemic and the financial crisis created by it has fallen particularly hard on our employees and department heads. We have asked them to manage in ways never

expected of them before. Temporary furloughs, socially distanced service delivery, spending plans, variance reports, and lots of additional oversight are some of additional responsibilities taken on by the county's workforce and leadership. The development of this budget alone came about only because of the dedication of departmental budget staffs. Therefore, I want to take this opportunity to thank each and every county employee for their dedication and hard work for making the best out of a once-in-a-lifetime catastrophe. And equal appreciation should go to our citizens, who continue to work with us as we navigate this "new normal." Schoharie County citizens and employees are exceptional, and we will need all of that talent to recover. With planning, continued dedication, and the will to succeed, I know we can raise the county's finances back to a strong place.

As County Administrator and Budget Officer, I believe my role is to provide the best data and analysis for the Board to make decisions. This year's approach to the County budget is designed to focus on the decision-points the Board likely will need to make and provide the way forward once the Board chooses a direction. As always, I welcome a rigorous process and constructive debate that will yield a better adopted budget, and one that will serve the citizens of Schoharie County as we work to overcome yet another disaster.

Here within please find the 2021 Tentative Budget as required by local law.

Sincerely,

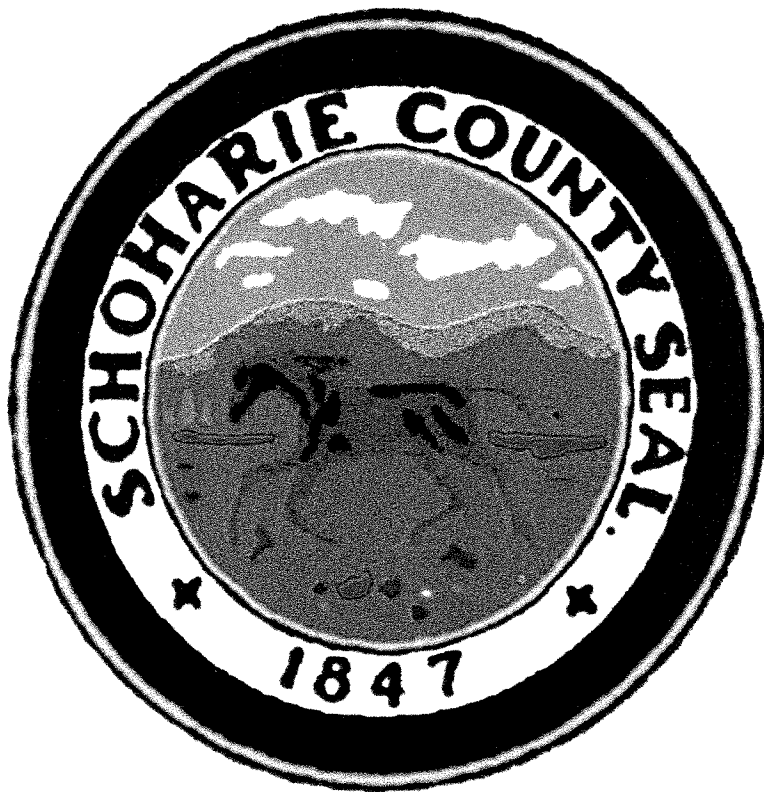
A handwritten signature in black ink, appearing to read "Steven R. Wilson". The signature is fluid and cursive, with a long horizontal flourish at the end.

Steven R. Wilson
County Administrator & Budget Officer

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2021 TENTATIVE BUDGET



Budget Summary & Highlights



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2021 Tentative Budget: Highlights & Summary

- This Tentative Budget proposes to appropriate \$83.6M for 2021, which is down by 8.3% from the 2020 Adopted Budget.
- The Property Tax Levy proposed in this Tentative Budget is 25,781,732, an increase of \$3,175,727 over last year's levy, or 14.05%.
- The state-imposed property tax cap levy amount for 2020 is \$23,096,471 -- which represents an allowable levy increase of \$490,466, or 2.17%.
- This Tentative Budget projects a sales tax figure of \$15,400,000 for 2021. The change is due to the severe economic slowdown due to the COVID-19 pandemic.
- This Tentative Budget proposes the following fund balance and reserve appropriations:
 - \$1.2 million from the Unassigned General Fund balance to reduce the property tax levy. That figure is based on projections from my office and fulfills the county's "10% of Appropriations" informal fund balance policy.
 - No Highway Fund Balance is appropriated in the Tentative Budget, but this budget proposes to fund local share of road and bridge work in 2021 with that balance, but only after comprehensive Capital Improvement Plans (CIP) are developed and approved by the Board.
 - No reserves are appropriated in this Tentative Budget.

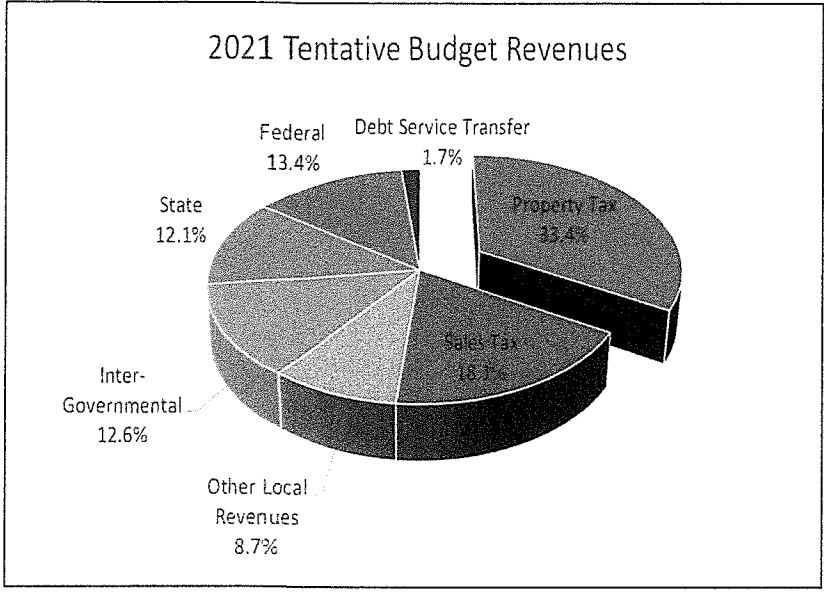
A Levy Increase More Than Five Times the Historic Average

	<u>2020 Adopted Levy</u>	<u>2021 Dept. Head Levy</u>	<u>2021 Current Services Levy</u>	<u>2021 Tentative Budget Levy</u>
Levy Amount	\$22,606,005	\$29,674,628	\$28,403,873	\$25,781,732
\$ Inc. From 2020	NA	\$7,068,623	\$5,797,868	\$3,175,727
% Inc. From 2020	NA	31.27%	25.65%	14.05%

The financial consequences of the pandemic will be with us for several years but is

already reflected in 2020 operations and the 2021 budget. I asked departments to determine their level of service delivery for 2020 and calculate what that would cost next year. Those cost and revenue projections yielded a \$29.67M property tax levy, or an increase of 31.27%. My office revised those submissions to be more accurate, which lowered the levy increase to 25.65%. I made additional adjustments to current service levels in order to lower the levy increase of the Tentative Budget to 14.05%. The historic average since 2010 of the county's levy growth is 2.56%, so the Tentative's increase is more than five times the average increase.

Tentative Budget Revenues



One of the biggest challenges for county finances in 2021 will be revenues. I project lower sales tax revenues for next year as the economy’s contraction from the pandemic continues to affect sales. Given the language coming out of the state, I also anticipate lower state aid to the county as well.

In order to fund the current services of the county, the shortfall in sales tax and other external revenues requires us to raise the balance in property taxes. Last year, the property tax made up 23.8% of total revenues, in this year’s

Tentative Budget it constitutes 33.4% of the total. Furthermore, the state has published updated financial reports that apply \$8B in aid to localities cuts in each of the next three state fiscal years, and I account for this by lowering expected state revenues in the 2021 Tentative Budget. For the 2020 Adopted Budget, we anticipated that state support would comprise 19.1% of total revenues, but for 2021 I estimate that will drop by 7%. Additionally, I estimate that other local revenues such as interest and penalties on back taxes, Occupancy Tax, DMV fees, and monies generated from Medicaid transport services will all be lower in 2021.

Due to the recession caused by the pandemic, I project sales tax revenues to decline by \$700,000 to \$800,000 in 2020, and I anticipate only slight improvement in 2021. According to the Congressional Budget Office, the national economy is not expected to reach 2019’s level of output until 2022. Because of this, I do not think we can anticipate a strong rebound in the sales tax for next year. In that same report, the economy is expected to improve as the year progresses, but unemployment projected to be 8.1% at the end of next year, which is high compared to pre-pandemic statistics¹. As such, I am forecasting a sales tax revenue number of \$15.4M for next year, down \$600,000 from the adopted 2020 budget.

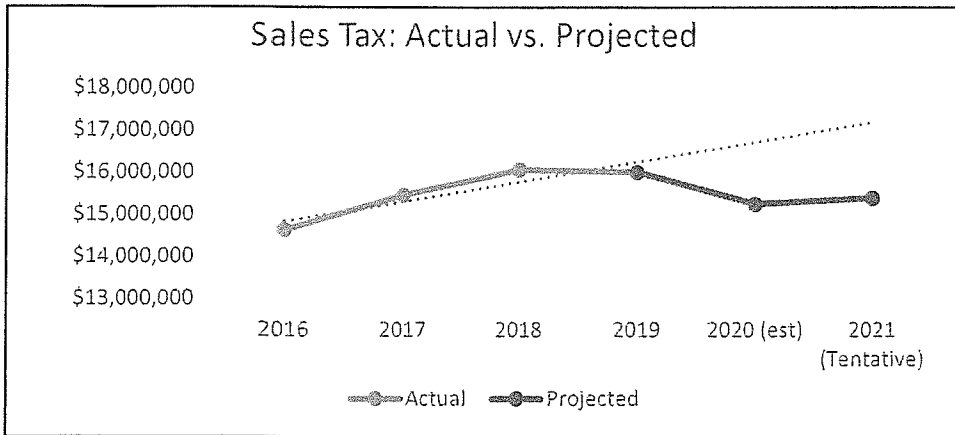
	<u>2021 Tentative</u>	<u>2020 Revised</u>
Property Tax	33.4%	23.8%
Sales Tax	18.1%	16.9%
Other Local Revenues	8.7%	13.3%
Inter-Governmental	12.6%	12.4%
State	12.1%	19.1%
Federal	13.4%	12.6%
Debt Service Transfer	1.7%	1.9%

Tentative Budget Appropriations

The Tentative Budget makes significant spending cuts from Department Heads’ original submissions. The spending cuts in the Highway Fund represent a financial strategy rather than a reduction in service. As is detailed in the “Budget Justification” section later in this document, I propose holding all road and

¹ <https://www.cbo.gov/publication/56368>

bridge work until comprehensive road and bridge capital improvement plans (CIP's) can be developed. Once complete and approved by the Board, I will propose a series of budget modifications to appropriate Highway Fund Balance to cover the local costs of any projects. The Highway Fund Balance grew by \$1.2M in 2019, making it an appropriate source to fund 2021 projects.



Appropriating zero for road and bridge work in the 2021 Tentative Budget does not mean we do not plan on working on our infrastructure next year. Instead, we will focus on detailed, multi-year planning so that we can efficiently utilize the county's substantial Highway Fund Balance instead of

“guessing” which projects will be done in 2021 and raising taxes to pay for the local share of them. This is a more prudent financial approach at a time where fiscal considerations are of the utmost importance.

From this financial strategy I am able to reduce the amount needed from the General Fund cover Highway fund expenditures. That, along with reduced debt service for 2021, helps lower spending in the General fund. Additionally, I was able to identify a number of areas to cut from Department Head requests. Details of these cuts can be found in the “Budget Justification” section of this document.

Tentative Budget Fund Balance Appropriation

Because of its substantial cash reserves built up over the past several years, Schoharie County has been able to appropriate fund balance in past adopted budgets to lower the increase in the property tax levy. Last year, for example, the Board set aside \$2.85M in fund balance and another \$35,000 from the Tourism Reserve Account to cover planned spending above revenues. With the tight fiscal controls the Board places on

departments throughout the year, the county's operations usually come in at a surplus, which means two things: (1) the amount of fund balance appropriated during

	<u>2017 (Actual)</u>	<u>2018 (Actual)</u>	<u>2019 (Actual)</u>	<u>2020 (Revised)</u>	<u>2021 (DH)</u>	<u>2021 Tentative</u>
General Fund	\$61,914,955	\$62,874,511	\$67,315,264	\$76,417,987	\$77,055,226	\$72,818,142
Highway Fund	\$12,163,718	\$13,838,163	\$12,491,670	\$15,469,865	\$18,671,627	\$8,343,535
Machinery Fund	\$1,398,002	\$1,535,556	\$1,875,066	\$1,069,922	\$1,080,346	\$1,027,846
Debt Service Fund	\$539,586	\$921,309	\$2,138,419	\$1,821,347	\$1,406,068	\$1,406,068
TOTAL APPROPRIATIONS	\$76,016,261	\$79,169,539	\$83,820,419	\$94,779,122	\$98,213,267	\$83,595,591

the budget process are not needed, and (2) fund balance usually grows from the previous year.

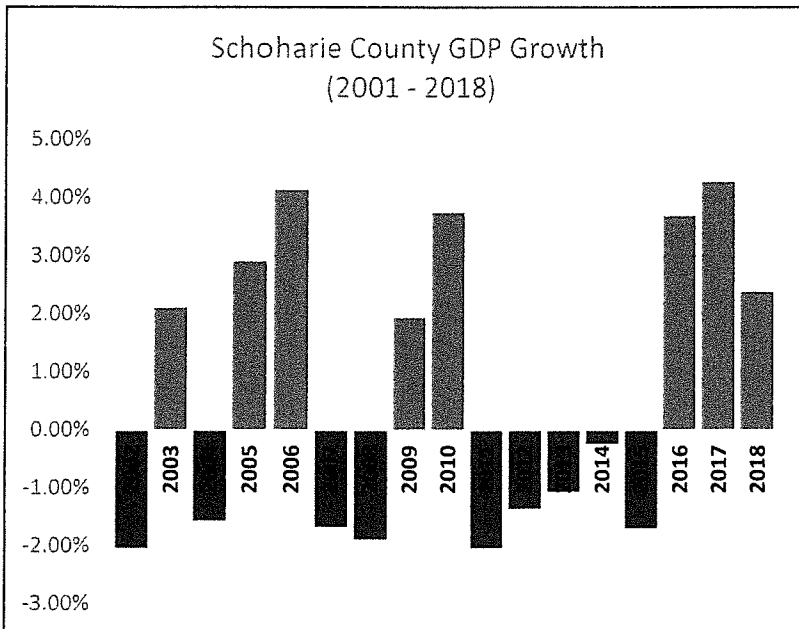
This year, however, the pandemic likely will change this. Given the financial information available at this time, I forecast that county operations will run a deficit of \$11.2M in 2020. This number could change depending on many factors – improvement in the economy, a “second wave” of the virus, federal support for states and/or localities, better clarity on state plans to cut aid to localities programs, and results of quarters three and four spending by departments.

Having this estimate of 2020’s effect on fund balance allows us to determine an amount of fund balance to appropriate to in the 2021 budget process. In the Tentative Budget I propose setting aside \$1.2M in fund balance to lower the levy.

Should conditions remain as they are, with the deficit above plus the \$1.2M in appropriated fund balance, I project we will deplete a substantial amount of the county’s fund balance and leave it dangerously close to required minimum levels to meet our informal “10% Rule.” That rule states that the county’s fund balance should not go below 10% of total appropriations. For 2020 the fund balance number is \$9.1M. As the chart above shows, the current deficit projection would put the General Fund Balance at \$8.58M, which is slightly under the 10% calculation (9.3%). In the “Budget Justification” section, I offer a strategy to cut the interfund transfer which helps to finance the Highway Fund by \$500,000 as a way to better conserve reserves, and I explain how the Board can appropriate more than the \$1.2M the Tentative Budget sets aside in fund balance should the Board have interest in moving in that direction.

	<u>General Fund</u>	<u>Highway Fund</u>	<u>Machinery Fund</u>
Revenues	\$58,478,995	\$3,798,036	\$83,560
Additional X-fer In	\$0	\$8,378,681	\$919,007
D Fund X-Fer Adjustment	\$0	\$0	\$0
TOTAL REV	\$58,478,995	\$12,176,717	\$1,002,567
Expenditures			
Jan - June	\$29,192,646	\$4,603,698	\$457,205
June Additional Costs	\$74,594	\$666,359	\$95
Previous Year Encumbrance Use	-\$627,131	-\$47,033	\$0
Q3 Est	\$9,955,022	\$2,852,849	\$139,300
Q3 Additional Requests	\$533,368	\$0	\$0
Q DPW Project Adjustments	\$0	-\$633,360	\$0
Q3 Payroll	\$3,875,344	\$414,301	\$75,079
Q4 Est	\$13,801,377	\$3,226,653	\$260,615
Q4 Payroll	\$4,523,693	\$489,517	\$88,505
Remaining Interfund X-fers	\$8,368,324	\$460,424	\$0
TOTAL EXP	\$69,697,237	\$12,033,408	\$1,020,799
Est. Deficit	-\$11,218,242	\$143,309	-\$18,232
Appropriated FB (2020)	\$2,700,000	\$150,000	\$0
Appropriated Reserve (2020)	\$35,000	\$0	\$0
Remaining Deficit	-\$8,483,242	\$293,309	-\$18,232
Available FB 12/31/2019	\$18,259,925	\$5,201,194	\$82,188
Appropriated in 2021	-\$1,200,000	\$0	\$0
FB Est 12/31/2020	\$8,576,683	\$5,494,503	\$63,956

The Tentative Budget does not propose to appropriate any of the Highway Fund Balance to cover recurring operational costs. However, as stated above, I do recommend paying for the local shares of any road or bridge project with Highway Fund Balance in 2021, but only after a rigorous process that yields a multi-year CIP. Budgeting is always about trade-offs, but this year’s process will likely require the Board to focus on more difficult decision than in the past. The primary trade-off for the 2021 budget is between three major elements: (1) Supporting the economy by increasing the tax burden in the smallest way



possible and minimizing layoffs of county staff who contribute a great deal to the local economy, (2) Staffing and operating the new jail now that we have our inmates back, and (3) Managing desirable improvements and mandates across the rest of count government. In addition, The Bord will have to manage choices about fund balance, labor relations, and debt service.

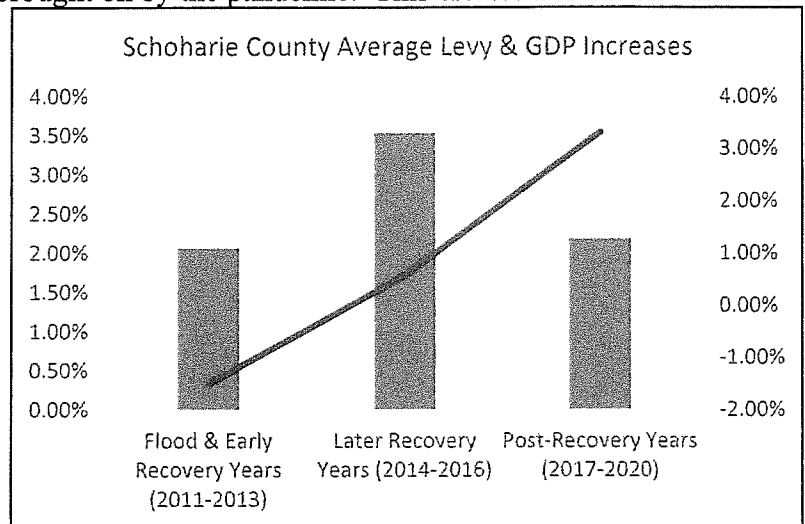
The Economic Picture

Over the past few years, as the county’s economy recovered from the flood, Schoharie’s economy grew substantially. 2019 data is not yet available at the

county level, but given our sales tax and employment levels, we can predict positive growth for last year as well. That would mean four straight positive years of economic growth. As the “Budget Justification” section details, one of the reasons for this economic growth likely is lower levy increases in the time period 2016-2020. During that time, the average county levy increase was 2.19%, less than the historic levy increase average since 2010. The Board made a policy decision to leverage the county’s economic competitive advantage as a low-cost location, as defined by the Fairweather Report, by keeping levy increases to a minimum, and better economic growth was the product.

The pandemic, however, will end this economic growth streak, and with the higher demand for services and lower projected revenues, the Tentative Budget proposes a 14.05% levy increase. The “Budget Justification” section of this document offers a number of policy choices the Board may consider that would lower spending and the levy with it. However, these are only temporary measures that will not address the structural realities of revenues brought on by the pandemic. This creates a situation where the Board is going to need to consider how much government the tax base of the county can afford.

Economic recovery, and the boost in revenues it will bring, is likely to take several years, just as with the flood. Depending on what the Board feels is an acceptable levy increase amount, the difference between that and the Tentative Levy will need to be cut from spending. Of course there are many ways to do that, including cuts to services and permanent layoffs, but I recommend that the county



restructure to “right-size” itself to the new fiscal reality caused by the pandemic. This restructure should focus on re-evaluating priorities in order determine the current demands on the organization and design a system to deliver them and gain efficiencies through consolidation. The critical part of any restructuring is to morph existing internal institutions so that the outcomes align with the specific priorities. The Board would need to determine those priorities, but I would suggest they start with these:

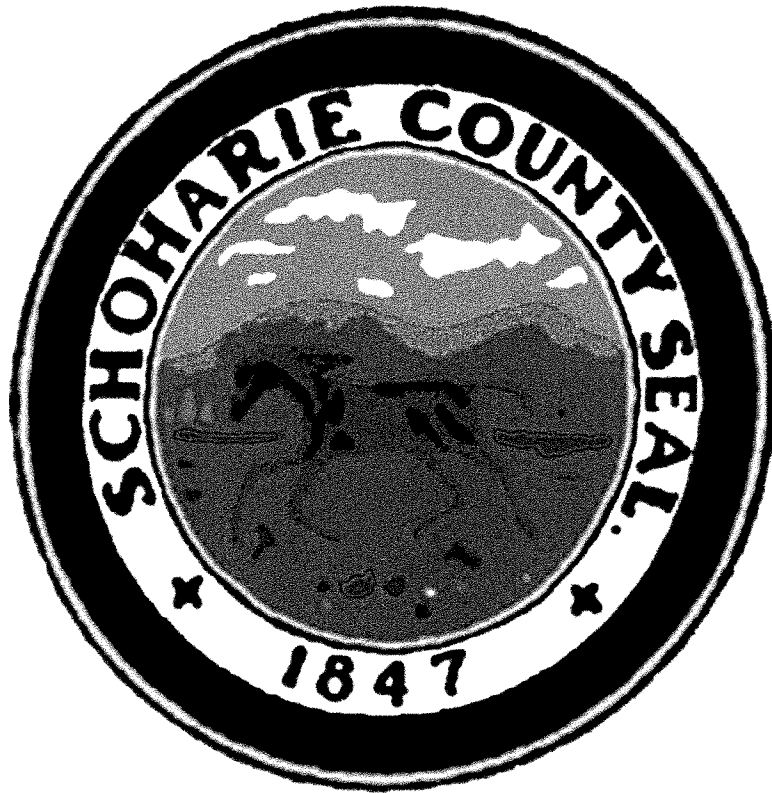
- Extreme transparency in county government
- Delivering unparalleled customer service and measuring the levels of customer satisfaction
- Benchmarking and measuring service delivery
- Professional financial accountability
- Special focus on delivering human services in a humane and cost-effective manner
- Protecting our residents from harm of all kinds
- Leveraging technology to control current costs and keep future ones from exploding
- Work in active partnership with the community to smartly grow the economy

The federal Government Accountability Office argues that “...restructuring should be more focused on creating and sustaining what has been referred to as ‘virtual organizations’ that use collaborative mechanisms to knit together various related programs and efforts that cut across agencies...”⁷ For Schoharie County, restructuring will need to do more than eliminate redundancies and consolidate overlapping functions. It will need to redesign county government to address the “new normal” created by the pandemic. As one president once said: “We cannot win the future with the government of the past.”

The “Pandemic Economy” has thrown the county’s structural budget out of balance. It is not feasible to rely on local resources to finance the revenue gap caused by lower state aid and other external revenue sources over the next several years while we wait for the economy to regain its footing.

⁷ <https://www.govexec.com/management/2019/01/ten-things-know-about-government-reorganizations/154088/>

2021 TENTATIVE BUDGET



Budget Summary Tables

2021 TENTATIVE BUDGET

EXHIBIT A

SUMMARY COUNTY BUDGET

Appropriations Excluding Interfund Transfers

General Fund	\$63,755,276
County Road Fund	\$7,415,739
Machinery Fund	\$1,027,846
Debt Service Fund	\$1,406,068
	<hr/>
	\$73,604,929
Transfer to Capital Reserves	\$0
Plus Interfund Appropriations	\$9,990,662
Total Appropriations	\$83,595,591

Revenues

Estimated Revenues	\$46,623,197
Interfund Revenues	\$9,990,662
Appropriated Reserve	\$0
Appropriated Fund Balance	\$1,200,000
Total Revenues	<hr/>
	\$57,813,859
Total Appropriations	\$83,595,591
Less Total Revenues	\$57,813,859
<u>Total Tax Levy</u>	<u>\$25,781,732</u>

2021 TENTATIVE BUDGET

EXHIBIT B

SUMMARY OF BUDGET BY FUND

	<u>TOTAL</u>	<u>GENERAL</u>	<u>COUNTY ROAD</u>	<u>MACHINERY</u>	<u>DEBT SERVICE</u>
Appropriations excluding Interfund Transfers	\$73,604,929	\$63,755,276	\$7,415,739	\$1,027,846	\$1,406,068
Transfers to Capital Reserves	\$0	\$0	\$0	\$0	\$0
Interfund Transfers	\$9,990,662	\$9,062,866	\$927,796	\$0	\$0
Total Appropriations	\$83,595,591	\$72,818,142	\$8,343,535	\$1,027,846	\$1,406,068
Estimated Revenue Other Than Property Tax	\$46,623,197	\$45,836,410	\$686,737	\$100,050	\$0
Interfund Transfers	\$9,990,662	\$0	\$7,656,798	\$927,796	\$1,406,068
Appropriated Fund Balance	\$1,200,000	\$1,200,000	\$0	\$0	\$0
Appropriated Reserve	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$57,813,859	\$47,036,410	\$8,343,535	\$1,027,846	\$1,406,068
Balance of Appropriation to be Raised by Taxes	\$25,781,732				
Total Tax Levy	\$25,781,732				

CHANGES FROM THE 2020 ADOPTED BUDGET TO THE 2021 TENTATIVE BUDGET

Appropriation Excluding Interfund Transfers

	<u>2021 TENTATIVE</u>	<u>2020 ADOPTED</u>	<u>CHANGE</u>	<u>%</u>
General Fund	\$63,755,276	\$62,998,305	\$756,971	1.20%
County Road Fund	\$7,415,739	\$14,207,712	-\$6,791,973	-47.80%
Machinery Fund	\$1,027,846	\$1,019,057	\$8,789	0.86%
Debt Service	\$1,406,068	\$1,821,347	-\$415,279	-22.80%
	\$73,604,929	\$80,046,421	-\$6,441,492	-8.05%
Transfer To Capital Reserves	\$0	\$0	\$0	
Plus Interfund Appropriations	\$9,990,662	\$11,119,035	-\$1,128,373	-10.15%
Total Appropriations	\$83,595,591	\$91,165,456	-\$7,569,865	-8.30%

Revenues

Estimated Revenues	\$46,623,197	\$54,555,416	-\$7,932,219	-14.54%
Interfund Revenues	\$9,990,662	\$11,119,035	-\$1,128,373	-10.15%
Appropriated Reserve	\$0	\$35,000	\$0	NA
Appropriated Fund Balance	\$1,200,000	\$2,850,000	-\$1,650,000	-57.89%
Total Revenues	\$57,813,859	\$68,559,451	-\$10,710,592	-15.62%
Total Appropriations	\$83,595,591	\$91,165,456	-\$7,569,865	-8.30%
Less Total Revenues	\$57,813,859	\$68,559,451	-\$10,710,592	-15.62%
Total Tax Levy	\$25,781,732	\$22,606,005	\$3,175,727	14.05%

ANALYSIS OF FUND BALANCE -- General Fund (A Fund)

	<u>TENTATIVE BUDGET</u> BEFORE HIGHWAY FUND TRANSFER ADJUSTMENT	<u>TENTATIVE BUDGET</u> AFTER HIGHWAY FUND TRANSFER ADJUSTMENT
General Fund Balance at 12/31/19	<u>\$24,075,711</u>	<u>\$24,075,711</u>
Unassigned/Unappropriated FB 12/31/19	<u>\$18,259,925</u>	<u>\$18,259,925</u>
Appropriated FB & Reserves in 2020 Budget	<u>\$2,735,000</u>	<u>\$2,735,000</u>
Est. surplus/(deficit) for 2019 (FB Use in 2019)	-\$11,218,242	-\$10,718,242
Est Total Fund Balance at 12/31/20	\$9,776,683	\$10,276,683
Est. Deficit for 2020 (2021 FB Use)	-\$1,200,000	-\$1,200,000
Est. Unassigned/Unappropriated Fund Balance at 12/31/20	<u>\$8,576,683</u>	<u>\$9,076,683</u>

ANALYSIS OF FUND BALANCE -- Highway Fund (D Fund)

	<u>TENTATIVE BUDGET</u> BEFORE HIGHWAY FUND TRANSFER ADJUSTMENT	<u>TENTATIVE BUDGET</u> AFTER HIGHWAY FUND TRANSFER ADJUSTMENT
General Fund Balance at 12/31/19	<u>\$6,004,724</u>	<u>\$6,004,724</u>
Unassigned/Unappropriated FB 12/31/19	<u>\$5,201,194</u>	<u>\$5,201,194</u>
Appropriated FB & Reserves in 2020 Budget	<u>\$150,000</u>	<u>\$150,000</u>
Est. surplus/(deficit) for 2019 (FB Use in 2019)	\$143,309	-\$356,691
Est Total Fund Balance at 12/31/20	\$5,494,503	\$4,994,503
Est. Deficit for 2020 (2021 FB Use)	\$0	\$0
Est. Unassigned/Unappropriated Fund Balance at 12/31/20	<u>\$5,494,503</u>	<u>\$4,994,503</u>

ANALYSIS OF FUND BALANCE -- Highway Machinery Fund (DM Fund)

	<u>TENTATIVE BUDGET</u> BEFORE HIGHWAY FUND TRANSFER ADJUSTMENT	<u>TENTATIVE BUDGET</u> AFTER HIGHWAY FUND TRANSFER ADJUSTMENT
General Fund Balance at 12/31/19	<u>\$82,188</u>	<u>\$82,188</u>
Unassigned/Unappropriated FB 12/31/19	<u>\$82,188</u>	<u>\$82,188</u>
Appropriated FB & Reserves in 2020 Budget	<u>\$0</u>	<u>\$0</u>
Est. surplus/(deficit) for 2019 (FB Use in 2019)	-\$18,232	-\$18,232
Est Total Fund Balance at 12/31/20	\$63,956	\$63,956
Est. Deficit for 2020 (2021 FB Use)	\$0	\$0
Est. Unassigned/Unappropriated Fund Balance at 12/31/20	<u>\$63,956</u>	<u>\$63,956</u>

County Tax Rate Comparison by Town

	<u>2021</u> <u>Tentative Rate</u>	<u>2020</u> <u>Adopted Rate</u>	<u>Change</u> <u>in Rate</u>	<u>Percentage</u> <u>Change</u>
BLENHEIM	\$14.62	\$12.85	\$1.77	12.08%
BROOME	\$10.87	\$9.70	\$1.17	10.80%
CARLISLE	\$15.14	\$14.01	\$1.13	7.46%
COBLESKILL	\$13.81	\$11.94	\$1.87	13.55%
CONESVILLE	\$10.79	\$9.63	\$1.16	10.75%
ESPERANCE	\$11.80	\$10.16	\$1.64	13.88%
FULTON	\$17.46	\$15.57	\$1.89	10.83%
GILBOA	\$511.13	\$445.20	\$65.93	12.90%
JEFFERSON	\$20.51	\$18.30	\$2.21	10.77%
MIDDLEBURGH	\$16.64	\$14.40	\$2.24	13.46%
RICHMONDVILLE	\$10.89	\$9.72	\$1.17	10.73%
SCHOHARIE	\$11.80	\$10.16	\$1.64	13.89%
SEWARD	\$15.14	\$14.03	\$1.11	7.33%
SHARON	\$15.09	\$13.97	\$1.12	7.41%
SUMMIT	\$17.96	\$16.02	\$1.94	10.80%
WRIGHT	\$14.99	\$12.84	\$2.15	14.34%

Full Value of Taxable Real Property in 2020	\$2,358,792,944
Full Value of Taxable Real Property in 2021	\$2,398,181,037
Change in Value	\$39,388,093
Percentage Change in Value	1.67%

STATEMENT OF INDEBTEDNESS

Prepared by the Schoharie County Treasurer's Office

As of September 29, 2020

(These figures will change after the debt service payments made in November, 2020)

<u>PURPOSE</u>	<u>ISSUE DATE:</u>	<u>NET INTEREST RATE</u>	<u>ISSUE AMOUNT</u>	<u>OUTSTANDING AMOUNT</u>
<u>Serial Bonds</u>				
Streambank Stabilization Project	11/7/2018	2.79%	\$7,905,000	\$7,215,000
<u>Bond Anticipation Notes</u>				
Streambank Stabilization Project	2/6/2020	1.06%	\$14,085,000	\$14,085,000
Public Safety Facility construction	6/18/2020	0.57%	\$13,000,000	\$13,000,000
<u>Statutory Installment Notes</u>				NONE
<u>Capital Notes</u>				NONE
<u>Tax Anticipation Notes</u>				NONE
<u>Revenue Anticipation Notes</u>				NONE
TOTAL INDEBTEDNESS:				\$34,300,000

Property Tax Cap Calculation (2021)

Real Property Tax Levy FYE 12/31/2019	\$22,622,800
Tax Cap Reserve Offset from FYE 2019 to Reduce 2020 Levy	\$0
Total Tax Cap Reserve Amount from FYE 2020	\$1,595.00
Tax Base Growth Factor	1.0058%
PILOTS Receivable FYE 12/31/2020	\$1,406,438
Tort Exclusion Amount Claimed in FYE 12/31/2020	\$0
Allowable Levy Growth Factor	1.0156%
PILOTS Receivable FYE 12/31/2021	\$1,439,253
Available Carryover from FYE 12/31/2020	\$15,200
Tax Levy Limit Before Adjustments/Exclusions	\$23,096,471
<u>Adjustments for Transfer of Local Government Function</u>	
Costs Incurred from Transfer of Local Government Functions	\$0
Savings Realized from Transfer of Local Government Functions	\$0
Tax Levy Limit, Adjusted for Transfer of Local Government Functions	\$23,096,471
<u>Exclusions</u>	
Tort Exclusion	\$0
Teachers' Retirement System Exclusion	\$0
Employees' Retirement System Exclusion	\$0
Police and Fire Retirement System Exclusion	\$0
<u>County FYE 2019 Tax Levy Limit, Adjusted for Transfers plus Exclusions</u>	<u>\$23,096,471</u>

2020 Adopted Budget Property Tax Levy	\$22,606,005
Difference Between Tax Limit and 2020 Adopted Budget Levy	\$490,466

2020 County Equalization Report
Schoharie County

SDEA USE	TOWN	# of Parcels	LEVY YEAR	TAXABLE ASSESSED VALUE UPON WHICH THE TAX IS ACTUALLY LEVIED	TAXABLE ASSESSED VALUE USED FOR APPOINTMENT	CO. ER CERT. BY STATE BOARD	FULL VALUE OF TAXABLE REAL PROPERTY USED FOR APPOINTMENT	CURRENT YEAR REAL PROPERTY TAX LEVY PRIOR TO ANY ADJUSTMENTS	CHARGE BACKS (Due to CW)	CHARGE BACKS (Due to Town)	To Town TAX ROLL OVER	To City TAX ROLL UNDER	(RE: 2020 YIELD) AMOUNT OF ADJUSTMENT (+ OR -)	ACTUAL CURRENT YEAR LEVY INCLUDING ADJUSTMENTS	EXP. OF ADJ.	% OF BURDEN	2021 TAX RATE	YIELD
432000	Blenheim	751	2020	\$30,250,296	\$30,433,485	74.00%	\$41,126,331	\$442,130.16					14.32	\$442,144.48	COE	1.71%	\$14.616204	\$442,144.48
432200	Broome	1320	2020	\$96,665,319	\$97,778,680	100.00%	\$97,778,680	\$1,051,173.36					34.67	\$1,051,208.02	COE	4.08%	\$10.874717	\$1,051,208.02
432400	Carlisle	1116	2020	\$76,539,545	\$77,610,963	72.00%	\$107,793,004	\$1,158,832.73					(54.53)	\$1,158,778.19	COE	4.49%	\$15.139601	\$1,158,778.19
432689	Cobleskill	2454	2020	\$255,780,651	\$257,961,836	78.50%	\$28,613,804	\$3,532,775.00					112.34	\$3,532,887.34	COE	13.70%	\$13.812176	\$3,532,887.34
432800	Conesville	1329	2020	\$106,738,238	\$107,251,681	100.00%	\$107,251,681	\$1,153,013.21					(1,362.17)	\$1,151,651.04	COE	4.47%	\$10.789489	\$1,151,651.04
433089	Esperance	1116	2020	\$96,328,885	\$97,667,906	92.40%	\$105,701,197	\$1,136,344.67					36.08	\$1,136,380.75	COE	4.41%	\$11.796885	\$1,136,380.75
433200	Fulton	1465	2020	\$66,197,186	\$66,660,778	62.00%	\$107,517,384	\$1,155,869.66					(52.02)	\$1,155,817.64	COE	4.48%	\$17.460223	\$1,155,817.64
433400	Gilboa	1844	2020	\$7,729,412	\$7,753,829	2.11%	\$367,480,047	\$3,950,608.00					127.51	\$3,950,735.52	COE	15.32%	\$511.130151	\$3,950,735.52
433600	Jefferson	1551	2020	\$77,465,885	\$78,321,862	53.00%	\$147,777,098	\$1,588,683.22					52.37	\$1,588,735.60	COE	6.16%	\$20.508842	\$1,588,735.60
433889	Middleburgh	2095	2020	\$136,386,258	\$138,721,348	65.75%	\$210,983,039	\$2,268,181.06					1,182.34	\$2,268,363.40	COE	8.80%	\$16.639238	\$2,268,363.40
434089	Richmondville	1582	2020	\$146,421,594	\$148,298,877	100.00%	\$148,298,877	\$1,594,292.63					52.58	\$1,594,345.21	COE	6.18%	\$10.888730	\$1,594,345.21
434289	Schoharie	1769	2020	\$173,282,093	\$175,732,136	92.40%	\$190,186,294	\$2,044,604.88					(24.97)	\$2,044,579.90	COE	7.93%	\$11.799141	\$2,044,579.90
434400	Seward	1140	2020	\$78,765,257	\$79,879,274	72.00%	\$110,943,436	\$1,192,701.36					(234.91)	\$1,192,466.66	COE	4.63%	\$15.139501	\$1,192,466.66
434689	Sharon	1347	2020	\$81,043,878	\$81,891,087	72.00%	\$113,737,621	\$1,222,740.55					42.19	\$1,222,782.74	COE	4.74%	\$15.087910	\$1,222,782.74
434800	Summit	1430	2020	\$62,646,532	\$63,837,646	61.00%	\$104,651,879	\$1,125,063.94					37.27	\$1,125,101.21	COE	4.36%	\$17.959513	\$1,125,101.21
435000	Wright	968	2020	\$77,700,713	\$79,088,685	73.00%	\$108,340,664	\$1,164,720.37					36.93	\$1,164,757.29	COE	4.52%	\$14.990304	\$1,164,757.29
Totals				\$1,569,941,742	\$1,588,890,073		\$2,498,181,037	\$25,781,735.00	0.00	0.00	0.00	0.00	(0.00)	\$25,781,735.00		100.00%		\$25,781,735.00
														Levy		\$25,781,735	\$25,781,735.00	
														Eq. Full Value Tax Rate:		10.75053743	\$25,781,735.00	

To the honorable, the Board of Supervisors of Schoharie County,
Your Finance Committee beg leave to submit the Equalization Report itemized above for the year 2021:
Signed, members of Finance Committee:

Leo McMillister, Chairman	Margaret Hait
Alexander Luntewski	Sandra Manko
	Harold Yroman

County Levy: \$25,781,735

Equalized Total Assessed Value 3,444,414,652

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
10100	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	1	753,247	0.02
12100	NYS - GENERALLY	RPTL 404(1)	44	190,202,778	5.52
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	7	109,980,631	3.19
12430	NYS HIGHER EDUC SERVICES CORP	EDUC L 657	10	9,221,952	0.27
13100	CO - GENERALLY	RPTL 406(1)	19	64,651,103	1.88
13500	TOWN - GENERALLY	RPTL 406(1)	158	18,337,073	0.53
13510	TOWN - CEMETERY LAND	RPTL 446	43	890,761	0.03
13570	TOWN O/S LIMITS - SPECIFIED USES	RPTL 406(2)	2	10,633	0.00
13650	VG - GENERALLY	RPTL 406(1)	106	12,467,608	0.36
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	35,714	0.00
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	5	2,043,823	0.06
13800	SCHOOL DISTRICT	RPTL 408	26	138,853,229	4.03
13850	BOCES	RPTL 408	1	2,038,745	0.06
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	3	689,630	0.02
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	2	724,331	0.02
14110	USA - SPECIFIED USES	STATE L 54	3	933,669	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	39	262,006,298	7.61
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	12	1,874,889	0.05
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	120	33,603,780	0.98
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	13	3,263,089	0.09
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	20	11,174,161	0.32
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	18,274,815	0.53
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	13	830,405	0.02
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	62	10,018,181	0.29
25400	FRATERNAL ORGANIZATION	RPTL 428	1	255	0.00
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	53,564	0.00
26050	AGRICULTURAL SOCIETY	RPTL 450	4	944,074	0.03
26100	VETERANS ORGANIZATION	RPTL 452	1	91,255	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	23	11,434,541	0.33
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	50	188,838	0.01
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	3	2,904,493	0.08
28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	RPTL 422	12	1,977,642	0.06
32252	NYS OWNED REFORESTATION LAND	RPTL 534	301	41,183,639	1.20

Equalized Total Assessed Value 3,444,414,652

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
32301	NYS LAND TAXABLE FOR SCHOOL ONLY	RPTL 536	2	0	0.00
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	1	16,561	0.00
33302	COUNTY OWNED REFORESTED LAND	RPTL 406(6)	3	850,106	0.02
41001	VETERANS EXEMPTION INCR/DECR IN	RPTL 458(5)	29	1,933,114	0.06
41002	VETERANS EXEMPTION INCR/DECR IN	RPTL 458(5)	34	2,021,681	0.06
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	2	189,573	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	1	4,800	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	561	4,984,239	0.14
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	148	1,328,225	0.04
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	438	6,536,577	0.19
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	98	1,437,479	0.04
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	223	4,946,994	0.14
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	37	606,166	0.02
41160	COLD WAR VETERANS (15%)	RPTL 458-b	1	9,194	0.00
41161	COLD WAR VETERANS (15%)	RPTL 458-b	110	991,015	0.03
41162	COLD WAR VETERANS (15%)	RPTL 458-b	2	18,243	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	12	265,347	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	2	458,050	0.01
41400	CLERGY	RPTL 460	15	30,926	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	124	377,426	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	54	2,355,486	0.07
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1,131	39,484,495	1.15
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	466	16,169,107	0.47
41800	PERSONS AGE 65 OR OVER	RPTL 467	139	5,567,871	0.16
41801	PERSONS AGE 65 OR OVER	RPTL 467	127	4,084,862	0.12
41802	PERSONS AGE 65 OR OVER	RPTL 467	20	592,839	0.02
41805	PERSONS AGE 65 OR OVER	RPTL 467	20	841,643	0.02
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	105	1,379,040	0.04
42120	TEMPORARY GREENHOUSES	RPTL 483-c	3	38,628	0.00
42130	FARM OR FOOD PROCESSING LABOR CAMPS	RPTL 483-d	1	38,904	0.00
44111	FIRST-TIME HOMEBUYERS - NEW CONSTRUC	RPTL 457	6	282,230	0.01
44112	FIRST-TIME HOMEBUYERS - NEW CONSTRUC	RPTL 457	1	16,557	0.00
44211	HOME IMPROVEMENTS	RPTL 421-f	20	387,716	0.01

Equalized Total Assessed Value 3,444,414,652

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
44212	HOME IMPROVEMENTS	RPTL 421-f	2	15,899	0.00
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	162	9,255,827	0.27
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	12	776,477	0.02
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	1	14,981	0.00
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	4	6,261,148	0.18
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	1,238,217	0.04
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	5	4,191,958	0.12
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	5	50,751	0.00
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	26,541	0.00
51100	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	276,718	0.01
Total Exemptions Exclusive of System Exemptions:				1,071,658,447	31.11
Total System Exemptions:				354,010	0.01
Totals:				1,072,012,457	31.12

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

APPROPRIATION

SCHEDULE

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
GENERAL FUND								
LEGISLATIVE BOARD								
A.1010.1001 BOARD OF SUPER.	191,596	199,740	203,940	152,955	208,530	208,530		
A.1010.1012 BOARD CHAIRMAN	22,213	23,157	23,643	17,732	24,175	24,175		
A.1010.1023 BOARD CLERK	60,160	62,716	64,033	45,947	65,475	65,475		
A.1010.1024 DEPUTY CLERK	35,353	38,373	40,728	19,898	43,229	43,229		
A.1010.1026 DEPUTY CLERK	38,263	41,407	43,826	31,448	46,397	46,397		
A.1010.1600 NON-UNION LONGEV	1,500	2,000	2,500	1,827	2,500	2,500		
A.1010.1905 HEALTH BUYOUT	7,000	11,000	12,000	11,000	12,000	12,000		
Personal Services Total	356,085	378,393	390,670	280,807	402,306	402,306		
A.1010.2101 OFFICE FURNITURE								
A.1010.2201 MISC. EQUIPMENT								
A.1010.2205 COMPUTER EQUIP.	2,838	1,861	860					
A.1010.2306 PHOTOCOPIER	2,472	2,248	460	454				
Equipment Total	5,310	4,109	1,320	454				
A.1010.4101 OFFICE SUPPLIES								
A.1010.4202 COPIER LEASE	650	965	766	443	750	750		
A.1010.4206 COPIER SUPPLIES	150	150	150	150	150	150		
A.1010.4207 COPIER SERVICE	28,457	31,135	30,000	22,044	30,000	30,000		
A.1010.4208 ADVERTISING	885	1,024	827	538	1,000	1,000		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.1010.4303 TRAVEL EXPENSES	1,368	1,193	1,800	728	1,800	1,800		
A.1010.4305 PRINTING	2,278	2,738	3,062	1,390	3,000	3,000		
A.1010.4306 MISC. EXPENSES	255	390	165	163	400	400		
A.1010.4321 TRAINING & EDUC.								
A.1010.4672 NYPA AWARD		446,000						
A.1010.4673 B/G LITIGATION	15,319							
Contractual Exp. Total	49,360	483,596	39,059	26,894	39,825	39,825		
Department Total	410,756	866,098	431,049	308,155	442,131	442,131		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
COUNTY COURT								
A.1110.1002 DEPUTY	48,918	49,896	50,894	36,519	50,894	50,894		
A.1110.1003 DEPUTY	43,696	47,233	50,894	36,519	50,894	50,894		
A.1110.1004 DEPUTY	48,918	49,896	50,894	36,519	50,894	50,894		
A.1110.1005 DEPUTY	53,918	49,896	50,894	36,519	50,894	50,894		
A.1110.1006 DEPUTY	48,918	49,896	50,894	36,519	50,894	50,894		
A.1110.1801 PART-TIME	235		500		500	500		
A.1110.1901 OVERTIME	6,923	6,979	6,500	661	6,500	6,500		
A.1110.1902 HOLIDAY PAY	1,176	1,424	1,200		1,200	1,200		
A.1110.1905 HEALTH BUYOUT	500	1,833	2,500	2,000	2,500	2,500		
A.1110.1908 LINE-UP PAY	4,132	4,090	4,000	2,820	4,100	4,100		
A.1110.1909 UNIFORM ALLOW.	1,750	1,750	2,000	1,750	1,750	1,750		
Personal Services Total	259,084	262,895	271,170	189,828	271,020	271,020		
A.1110.4204 COURT OFFICERS	5,100	2,400	3,775	150	3,775	3,775		
A.1110.4600 PSYCHIATRIC CARE	21,054	17,338	79,100	40,030	5,000	65,000		
Contractual Exp. Total	26,154	19,738	82,875	40,180	8,775	68,775		
Department Total	285,239	282,633	354,045	230,008	279,795	339,795		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
SUPREME COURT								
A.1135.4204 COURT OFFICERS	225	2,000	2,000		2,000			
Department Total	225	2,000	2,000		2,000			

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
DISTRICT ATTORNEY								
A.1165.1001 DISTRICT ATTY.	190,500	197,000	197,000	141,359	197,000	197,000		
A.1165.1002 DA SECRETARY	32,102	38,373	40,728	27,535	43,229	43,229		
A.1165.1003 ASSISTANT D.A.		19,333	58,000	41,395	59,305	63,651		
A.1165.1004 ASSISTANT D.A.	56,694	60,973	62,250	11,642	63,651			
A.1165.1005 ASSISTANT D.A.	58,264	60,974	62,256	44,911	63,657	63,657		
A.1165.1006 LEGAL ASSIST G12	43,628	43,628	45,083	34,089	48,439	48,439		
A.1165.1600 NON-UNION LONGEV								
A.1165.1905 HEALTH BUYOUT	4,000	4,000	4,000	3,000	4,000	4,000		
A.1165.1911 HEALTH INS INCEN			750	750	750	750		
Personal Services Total	385,188	424,282	470,067	304,682	480,031	420,726		
A.1165.2101 OFFICE FURNITURE		5,470	2,300	2,300				
A.1165.2300 OFFICE EQUIPMENT	3,995	1,762	2,800	807	2,940	2,400		
A.1165.2314 LAW ENFOR. EQUIP								
A.1165.2323 VIDEO REC. EQUIP	1,959							
Equipment Total	5,954	7,231	5,100	3,107	2,940	2,400		
A.1165.4101 OFFICE SUPPLIES	2,099	1,400	1,800	1,244	2,000	2,000		
A.1165.4102 BOOKS & PUBLICA.	2,496	2,687	3,820	667	3,820	3,820		
A.1165.4103 TRAINING & EDUC.	712	625	750	1,250	1,250	1,250		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.1165.4201 INVESTIGATIONS		1,577	750	89	2,000	1,600		
A.1165.4206 VIDEO MAINT CONT								
A.1165.4220 WITNESS EXPENSES	1,191	41	32,750	7,525	150,000	32,750		
A.1165.4235 SPECIAL D.A.	2,595	500	4,000	2,334	6,000	4,000		
A.1165.4259 EXTRADITION EXP.		810	3,800	1,699	10,000	3,800		
A.1165.4301 TELEPHONE					420	420		
A.1165.4302 POSTAGE	50	47	50	35	50	50		
A.1165.4303 TRAVEL EXPENSES	987	1,096	2,000	321	2,000	2,000		
A.1165.4307 STENO SERVICES	11,560	11,164	24,200	1,951	20,000	20,000		
A.1165.4801 DRUG COURT								
A.1165.4802 PROSECUTION EXP.	1,471		12,477	5,902				
Contractual Exp. Total	23,161	19,948	86,397	23,018	197,540	71,690		
Department Total	414,303	451,461	561,563	330,806	680,511	494,816		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
LEGAL DEFENSE OF INDIGENTS								
A.1170.1016 LEGAL ASST GR12		1,625	26,515	26,763	39,609	29,710		
A.1170.1017 ADMINISTRATOR	14,092	72,485	77,633	55,706	83,086	83,086		
A.1170.1905 HEALTH IND BUY-O			500	500	1,000	1,000		
A.1170.1911 HEALTH INS INCEN								
A.1170.2101 OFFICE FURNITURE			1,356	330				
A.1170.2205 COMP/OFFICE EQUI		1,422	11,045	7,779				
A.1170.4101 OFFICE SUPPLIES			500	217	500	500		
A.1170.4109 BOOKS & PUBLICAT			6,342	1,911	2,500	2,500		
A.1170.4112 SOFTWARE			40,000		13,800	13,800		
A.1170.4221 ASSIGNED COUNSEL	419,261	625,503	475,000	198,458	661,000	661,000		
A.1170.4222 CLIENT SERVICES	3,984	29,034	233,675	55,068	236,219	206,219		
A.1170.4303 TRAVEL EXPENSES			1,000		1,000	1,000		
A.1170.4321 TRAINING & EDUC.	218	1,701	22,770		6,500	6,500		
A.1170.4323 DUES & MEMBERSHI		375	1,875	450	2,200	2,200		
A.1170.4405 RENT					10,000	10,000		
Department Total	437,555	732,146	897,711	347,182	1,057,414	1,017,515		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
TOWN JUSTICES								
A.1180.4218 PROFESSIONAL FEE	850	650	1,500	270	1,500	1,000		
Department Total	850	650	1,500	270	1,500	1,000		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
CORONERS & MEDICAL EXAMINERS								
A.1185.4246 CORONER FEES	18,670	12,050	10,000	1,565	10,000	10,000		
A.1185.4260 AUTOPSIES	95,948	58,009	55,000	24,988	55,000	45,000		
Department Total	114,618	70,059	65,000	26,553	65,000	55,000		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
COUNTY ADMINISTRATOR								
A.1230.1001 ADMINISTRATOR	100,000	100,000	100,000	71,756	100,000	100,000		
A.1230.1002 CONFID. ASSIST	57,639	62,790	66,867	47,981	71,191	71,191		
A.1230.1905 HEALTH BUYOUT								
Personal Services Total	157,639	162,790	166,867	119,737	171,691	171,691		
A.1230.2101 OFFICE FURNITURE			500					
A.1230.2201 OFFICE EQUIPMENT								
A.1230.2205 COMPUTER EQUIP.	1,900							
Equipment Total	1,900		500					
A.1230.4101 OFFICE SUPPLIES	544	436	400	62	400	400		
A.1230.4303 TRAVEL EXPENSES	293	661	750	96	750	750		
A.1230.4306 MISC. EXPENSES			35,000					
A.1230.4308 TRAINING & EDUCA	681	970	2,220		1,500	1,500		
A.1230.4323 DUES & MEMBERSHI	800	485	950	730	950	950		
Contractual Exp. Total	2,319	2,552	39,320	889	3,600	3,600		
Department Total	161,858	165,342	206,687	120,625	175,291	175,291		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
AUDITOR								
A.1320.4100 SUPPLIES	400	400	400	155	400	400		
Department Total	400	400	400	155	400	400		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
TREASURER								
A.1325.1001 COUNTY TREASURER	81,575	84,717	86,827	62,303	88,781	88,781		
A.1325.1003 PAYROLL ADM G19	62,018	65,211	68,503	51,841	73,683	73,683		
A.1325.1004 PAYROLL ASST G12	43,628	43,628	43,628	32,988	46,873	46,873		
A.1325.1005 TAX DIRECTOR G16	61,883	49,096	52,994	40,058	59,008	59,008		
A.1325.1006 TAX CLERK G07	15,616	26,049	30,867	15,910	34,344	34,344		
A.1325.1007 TAX CLERK G07	34,011	16,680						
A.1325.1008 SENIOR TAX CLERK		17,570	36,231	27,409	40,297	40,297		
A.1325.1009 JR.TAX COORD G12	18,655							
A.1325.1010 ACCOUNT/BUDG G19	64,925	64,925	64,925	49,109	69,789	69,789		
A.1325.1013 JR.ACCOUNT. G14	48,568	49,068	50,751	38,362	54,504	54,504		
A.1325.1015 PR. ACCT-CLK G10	38,735	38,735	38,735	29,304	41,644	41,644		
A.1325.1600 NON-UNION LONGEV	2,000	2,000						
A.1325.1801 PT ACCOUNT. G19								
A.1325.1802 PT RECOVERY COOR	30,000	31,275						
A.1325.1803 TAX DIRECTOR P/T	3,164	647						
A.1325.1901 OVERTIME	1,750	2,558	3,000		3,000	3,000		
A.1325.1905 HEALTH BUYOUT	3,000	1,000	1,000	2,167	4,000	4,000		
A.1325.1911 HEALTH INS INCEN			4,500	4,500	3,750	3,750		
Personal Services Total	509,529	493,159	481,961	353,949	519,673	519,673		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.1325.2101 OFFICE FURNITURE								
A.1325.2201 OFFICE EQUIPMENT		545						
A.1325.2205 COMPUTER EQUIP.	2,786	3,740	3,400	1,246	1,900	1,100		
A.1325.2206 PRINTERS								
A.1325.2303 CALCULATORS								
A.1325.2306 PHOTOCOPIER								
Equipment Total	2,786	4,285	3,400	1,246	1,900	1,100		
A.1325.4101 OFFICE SUPPLIES	5,711	6,000	6,500	4,005	6,500	6,000		
A.1325.4259 GFS CONTRACT	52,000	52,000	52,000	52,000	52,000	52,000		
A.1325.4299 OTHER FEES	952	948	1,000	819	1,000	1,000		
A.1325.4303 TRAVEL EXPENSES	2,670	2,704	2,500	121	2,500	2,500		
A.1325.4305 PRINTING								
A.1325.4306 MISC. EXPENSES	135	72	500		500	500		
A.1325.4321 TRAINING & EDUC.	2,174	2,738	2,200	266	2,200	2,200		
A.1325.4599 REPAIRS & MAINT.								
Contractual Exp. Total	63,642	64,461	64,700	57,210	64,700	64,200		
Department Total	575,957	561,906	550,061	412,406	586,273	584,973		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
BUDGET OFFICER								
A.1340.1018 BUDGET OFFICER								
A.1340.1801 BUDGET ANALYST P								
A.1340.4100 SUPPLIES								
A.1340.4305 PRINTING	1,765	1,530	3,265	765	2,000	2,000		
Department Total	1,765	1,530	3,265	765	2,000	2,000		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
REAL PROPERTY TAX OFFICE								
A.1355.1001 DIRECTOR	64,909	70,781	75,445	54,136	80,394	80,394		
A.1355.1002 SR TAX MAP G14	52,434	52,434	52,434	39,636	56,316	56,316		
A.1355.1005 TAX MAP TECH G09	31,894	20,028	30,885	13,432	34,507	34,507		
A.1355.1010 SERVICE AIDE G10	31,975	33,227	34,479	17,772	38,450	38,450		
A.1355.1011 SERV AIDE II G14	40,836	42,519	44,702	33,821	49,880	49,880		
A.1355.1012 DEPUTY DIREC G18	60,160	60,160	60,660	45,901	65,236	65,236		
A.1355.1013 GEO.SPECIAL. G17	47,997	15,884						
A.1355.1014 GIS TECH G12		17,067	35,353	18,221	39,609	39,609		
A.1355.1015 911 GIS TECH G			39,153		42,132			
A.1355.1600 NON-UNION LONGEV	1,500	1,500	1,500	1,096	1,500	1,500		
A.1355.1901 OVERTIME								
A.1355.1905 HEALTH BUYOUT			2,000	750	1,000	1,000		
A.1355.1911 HEALTH INS INCEN			250	250	250	250		
Personal Services Total	374,041	323,320	376,861	225,015	409,274	367,142		
A.1355.2101 OFFICE FURNITURE								
A.1355.2205 COMPUTER EQUIP.	24,464	1,569	500		900			
Equipment Total	24,464	1,569	500		900			
A.1355.4101 OFFICE SUPPLIES	1,516	1,249	2,000	1,079	2,000	2,000		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.1355.4107 TAX MAP SUPPLIES	2,691	2,051	2,500	1,382	2,500	2,500		
A.1355.4111 COMPUTER SUPPLY					3,400			
A.1355.4116 SPECIAL FORMS	4,199	3,889	4,500	3,620	4,500	4,500		
A.1355.4202 COPIER LEASE								
A.1355.4206 MAINTENANCE CONT	12,931	24,952	16,550	9,732	16,600	16,600		
A.1355.4207 DATA PROCESS NYS	13,600	13,600	13,600		13,600	13,600		
A.1355.4264 CONSULTANTS								
A.1355.4303 TRAVEL EXPENSES	264	698	1,000	224	1,000	1,000		
A.1355.4304 MICROFILMING	354	371	425	385	425	425		
A.1355.4306 MISC. EXPENSES	529	831	1,000	584	1,000	1,000		
A.1355.4321 TRAINING & EDUC.	2,245	2,424	3,500		3,500	3,500		
Contractual Exp. Total	38,328	50,064	45,075	17,006	48,525	45,125		
Department Total	436,833	374,954	422,436	242,022	458,699	412,267		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
TAX ADVERTISING & EXPENSES								
A.1362.4208 ADVERTISING	12,389	10,361	15,000	4,352	15,000	13,000		
A.1362.4259 TITLE SEARCHES	15,785	13,755	19,000	9,765	19,000	16,000		
A.1362.4305 PRINTING	1,605	2,486	4,000	1,240	4,000	3,000		
A.1362.4399 AUCTION EXPENSE	285	285	500		500	500		
A.1362.4599 REPAIRS & MAINT.								
A.1362.4605 GFS CONTRACT	114,956	117,464	120,008	48,338	122,588	122,588		
A.1362.4673 ENFORCEMT/LEGAL	984	1,231	5,000	375	5,000	3,000		
Department Total	146,003	145,582	163,508	64,070	166,088	158,088		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
COUNTY CLERK'S OFFICE								
A.1410.1001 COUNTY CLERK	81,575	85,043	86,827	62,303	88,781	88,781		
A.1410.1002 FIRST DEPUTY CLK	56,727	59,137	60,379	43,325	61,736	61,736		
A.1410.1004 DMV REP II G12	28,980		29,248	17,045	41,175	41,175		
A.1410.1005 DMV REP I G10	33,100	34,479	7,560	5,468				
A.1410.1006 DEPUTY CLK#2	38,235	39,859	40,694	29,200	41,610	41,610		
A.1410.1008 IND-MAIL CLK G06	31,898	16,031						
A.1410.1009 DMV CLERK G07	27,712	17,966	28,771	14,829	32,088	32,088		
A.1410.1010 DMV CLERK G07	17,686	24,913	29,819	15,369	33,216	33,216		
A.1410.1012 DMV SUPERVSR G15	53,678	55,487	55,487	41,943	59,591	59,591		
A.1410.1013 DMV REP I G10		24,747	33,227	20,471	37,103	37,103		
A.1410.1014 DMV REP I G10	21,045	22,248	31,975	16,481	35,756	35,756		
A.1410.1015 DMV REP II G12	45,083	28,824	36,808	26,382	41,175	41,175		
A.1410.1017 DEPUTY CLK#3	38,235	39,859	40,694	26,094	41,610	41,610		
A.1410.1018 MAILROOM CLERK		6,631	27,914	9,666				
A.1410.1600 NON-UNION LONGEV	5,000	5,000	5,500	3,981	5,500	5,500		
A.1410.1802 MAILROOM CLERK P	9,181	8,296	13,957	1,132	13,957	14,962		
A.1410.1803 DEP CO CLERK PT								
A.1410.1901 OVERTIME	1,984	2,103	2,000	755	1,000	1,000		
A.1410.1905 HEALTH BUYOUT	2,000	3,000	6,000	6,667	6,000	6,000		
A.1410.1911 HEALTH INS INCEN			500	500	500	500		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
Personal Services Total	492,119	473,623	537,360	341,611	540,798	541,803		
A.1410.2101 OFFICE EQUIPMENT			1,500	1,399				
A.1410.2205 COMPUTER EQUIP.	3,866	5,067	4,844	4,634				
A.1410.2306 PHOTOCOPIER								
Equipment Total	3,866	5,067	6,344	6,033				
A.1410.4101 OFFICE SUPPLIES	4,401	4,456	4,635	3,685	4,250	4,250		
A.1410.4103 GAS AND OIL	320	629	700	116	500	500		
A.1410.4104 EZ PASS TAGS	2,100	1,575	1,575	525	1,050	1,050		
A.1410.4203 DUES	435	275	375	285	375	375		
A.1410.4215 DMV EMP SECUR CK	297		300	102	204	204		
A.1410.4243 VETERANS PROGRAM	663	993	1,000		700	700		
A.1410.4303 TRAVEL EXPENSES	1,210		1,600	831	1,400	1,400		
A.1410.4306 MISC. EXPENSES	451	500	500		300	300		
A.1410.4314 CDL TESTING CONT	1,000	1,000	1,000	1,000	1,000	1,000		
A.1410.4321 TRAINING & EDUC.	494	500	700	100	500	500		
A.1410.4326 ARCHIVAL PRINTS	27,023	22,790	24,300	14,850	22,050	22,050		
A.1410.4801 PARKING EDUC.								
Contractual Exp. Total	38,394	32,718	36,685	21,494	71,929	32,329		
Department Total	534,378	511,408	580,389	369,138	612,727	574,132		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
RECORDS MANAGEMENT OFFICE								
A.1415.1001 REC.MGT.OFFICER	4,794	4,998	5,103	3,729	5,218	5,218		
A.1415.1003 RECORD COORD G11	39,511	40,024	40,531	20,890	44,116	44,116		
A.1415.1905 HEALTH BUYOUT								
Personal Services Total	44,305	45,022	45,634	24,620	49,334	49,334		
A.1415.2101 OFFICE EQUIPMENT								
A.1415.2231 MICROFILM EQUIP.								
Equipment Total								
A.1415.4101 OFFICE SUPPLIES								
A.1415.4231 MICROFILM DEVEL.	4,987	4,989	7,500	989	6,000	6,000		
A.1415.4232 LOCAL GOVT REC I	22,886							
A.1415.4303 TRAVEL EXPENSES	472	476	500	69	200	200		
A.1415.4306 MISC. EXPENSES	30	100	100		100	100		
A.1415.4321 TRAINING & EDUC.	60	522	500	50	300	300		
A.1415.4404 RECORD DESTRUCT	2,485	2,640	3,000	991	3,000	3,000		
A.1415.4599 REPAIRS & MAINT.								
Contractual Exp. Total	31,953	9,112	12,100	2,234	9,900	9,900		
Department Total	76,258	54,133	57,734	26,854	59,234	59,234		

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COUNTY ATTORNEY								
A.1420.1003 COUNTY ATTORNEY	44,880	46,787	47,770	34,278	48,845	48,845		
A.1420.1004 SECRETARY	22,950	23,925	24,427	17,528	24,977	24,977		
A.1420.1005 ASSIST. ATTORNEY	29,274	30,518	31,159	22,358	31,860	31,860		
A.1420.1905 HEALTH BUYOUT	2,000	2,000	2,000	2,000				
Personal Services Total	99,104	103,230	105,356	76,164	105,682	105,682		
A.1420.2201 OFFICE EQUIPMENT								
A.1420.2205 COMPUTER EQUIP.								
Equipment Total								
A.1420.4101 OFFICE SUPPLIES	1,742							
A.1420.4109 LAW PUBLICATIONS								
A.1420.4202 WITNESS FEES								
A.1420.4301 TELEPHONE	96							
A.1420.4306 MISC. EXPENSES	150	771	3,000		3,000	3,000		
A.1420.4673 LEGAL FEES	39,338	3,420	10,000	5,450	10,000	10,000		
A.1420.4674 LABOR ARBITRATE	731		13,500		20,000	20,000		
Contractual Exp. Total	42,057	4,191	26,500	5,450	33,000	33,000		
Department Total	141,161	107,422	131,856	81,614	138,682	138,682		

Tentative Budget
Fiscal Year - 2021 Appropriations

2018
Actual
Expend.

2019
Actual
Expend.

2020
Budget
Amount

2020
Actual
to 09/30

2021
Dept.
Request

2021
Tentative
Budget

2021
Finance
Committee

2021
Adopted
Budget

ACCOUNT DESCRIPTION

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
PERSONNEL DEPARTMENT								
A.1430.1002 PERSONNEL OFFICR	56,242	62,716	64,033	45,947	65,475	65,475		
A.1430.1003 DEPUTY DIRECTOR	3,918							
A.1430.1024 PERSON ASST G13	40,251	41,809	43,867	33,189	48,846	48,846		
A.1430.1030 SR PERS. CLK G10								
A.1430.1031 PERSON. CLK. G07								
A.1430.1600 NON-UNION LONGEV	2,000	2,000	2,500	1,827	2,500	2,500		
A.1430.1801 PART-TIME G10	17,897	17,870	18,350	5,217	19,822	19,822		
A.1430.1802 DEP PERS OFFICER								
A.1430.1901 OVERTIME	1,940	1,721	2,500	973	2,500	2,500		
A.1430.1905 HEALTH BUYOUT								
A.1430.1911 HEALTH INS INCEN			250	250	250	250		
Personal Services Total	122,249	126,116	131,500	87,403	139,393	139,393		
A.1430.2101 OFFICE EQUIPMENT								
A.1430.2205 COMPUTER EQUIP.		2,411						
Equipment Total		2,411						
A.1430.4101 OFFICE SUPPLIES								
A.1430.4208 ADVERTISING	606	944	1,000	547	1,000	1,000		
A.1430.4213 TEST FEES	937	2,750	4,750	1,593	2,500	2,500		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.1430.4215 PHYSICAL EXAMS	3,490	2,500	2,500	1,081	2,500	2,500		
A.1430.4299 OTHER FEES	306	184	416	46	300	300		
A.1430.4303 TRAVEL EXPENSES	101	200	100					
A.1430.4306 MISC. EXPENSES	149	765	350		500	500		
A.1430.4321 TRAINING & EDUC.	960	350	651	271				
A.1430.4599 EQUIPMENT MAINT.	1,500	1,500	1,500	1,497	1,500	1,500		
A.1430.4673 LABOR LEGAL EXP.	43,719	62,096	64,325	55,012	46,500	46,500		
A.1430.4717 DRUG TESTS	5,240	4,500	4,500	3,645	4,500	4,500		
Contractual Exp. Total	57,008	77,237	81,092	63,886	59,800	59,800		
Department Total	179,257	205,764	212,592	151,289	199,193	199,193		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
EMERGENCY SVCS - SAFETY								
A.1435.1001 SAFETY OFF. G13	43,367	44,925	44,925	23,156	48,346	48,346		
A.1435.1901 OVERTIME								
A.1435.1902 HOLIDAY PAY								
A.1435.1911 HEALTH INS INCEN			250	250	250	250		
Personal Services Total	43,367	44,925	45,175	23,406	48,596	48,596		
A.1435.2201 OFFICE EQUIPMENT								
A.1435.2322 SAFETY EQUIPMENT	2,950	2,011	100		600	600		
A.1435.2917 TRAINING EQUIP.	798	99			500	500		
Equipment Total	3,748	2,110	100		1,100	1,100		
A.1435.4101 OFFICE SUPPLIES		95	100		100	100		
A.1435.4251 TRAINING SUPPLY	792	421	600	532	600	600		
A.1435.4303 TRAVEL EXPENSES	450	450	(400)	(450)	600	450		
A.1435.4306 MISC. EXPENSES	65	92	300	13	300	150		
A.1435.4321 TRAINING & EDUC.	1,744	1,760			1,600	1,600		
A.1435.4637 SAFETY SEMINARS								
A.1435.4651 SAFETY SUPPLIES	365	231						
Contractual Exp. Total	3,416	3,049	600	95	3,200	2,900		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
Department Total	50,531	50,084	45,875	23,501	52,896	52,596		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
ELECTIONS								
A.1450.1001 DEM COMMISSIONER	20,400	21,267	21,714	15,581	22,203	22,203		
A.1450.1002 REP COMMISSIONER	20,400	21,267	21,714	15,581	22,203	22,203		
A.1450.1003 DEPUTY COMM.	52,533	56,951	60,379	43,325	61,736	61,736		
A.1450.1004 DEPUTY COMM.	52,533	56,951	60,379	43,325	61,736	61,736		
A.1450.1007 SR. ELEC. SPEC.	42,628	44,441	45,375	28,229	46,397	46,397		
A.1450.1008 SR. ELEC. SPEC.	45,131	38,373	40,728	25,027	43,229	43,229		
A.1450.1600 NON-UNION LONGEV	3,654	4,000	4,500	3,250	5,000	5,000		
A.1450.1801 PART-TIME			3,500		5,000	5,000		
A.1450.1901 OVERTIME		5,485	5,500	6,634	10,000	8,000		
A.1450.1905 HEALTH BUYOUT	3,500	4,167	5,000	5,000	5,000	5,000		
Personal Services Total	240,779	252,902	268,789	185,954	282,504	280,504		
A.1450.2101 OFFICE FURNITURE								
A.1450.2201 OFFICE EQUIPMENT								
A.1450.2205 COMPUTER EQUIP.		3,800	2,270	1,270	1,000			
A.1450.2800 VOTING MACHINES								
A.1450.2810 HAVA EQUIPMENT								
Equipment Total		3,800	2,270	1,270	1,000			
A.1450.4101 OFFICE SUPPLIES	1,201	702	1,200	224	1,200	1,200		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.1450.4103 GAS & OIL	689	131	600	44	500	500		
A.1450.4112 SOFTWARE								
A.1450.4113 ELECTION SUPPLY	1,124	1,365	5,000	4,070	5,000	5,000		
A.1450.4116 SPECIAL FORMS	25,481	9,704	47,155	20,744	25,000	25,000		
A.1450.4202 VOTING MACHINE I		34,000	34,000	34,000	34,000	34,000		
A.1450.4204 ELECT INSPECTORS	74,273	29,250	50,000	17,888	50,000	50,000		
A.1450.4303 TRAVEL EXPENSES	5,299	1,184	5,000	303	2,500	2,500		
A.1450.4308 TRAINING	2,800	750	4,000	3,900	6,000	5,000		
A.1450.4312 MACHINE TECHS.	27,175	8,469	20,000	6,000	17,500	17,500		
A.1450.4317 ELECTION EXPENSE	4,728	3,191	4,000	1,444	4,000	4,000		
A.1450.4319 MACHINE MAINT.	6,120	6,120						
A.1450.4501 VEHICLE MAINT.	291	274	750	72	700	700		
A.1450.4520 POLL SITE IMPROV								
A.1450.4627 EARLY VOTING GRA		21,969	41,500	14,640				
A.1450.4628 CARES GRANT			38,593	32,843				
A.1450.4629 ELECTIONS CYBER			69,160		69,159			
A.1450.4664 VOTER EDUCATION								
Contractual Exp. Total	149,181	117,110	320,958	136,172	215,559	145,400		
Department Total	389,960	373,812	592,016	323,395	499,063	425,904		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
PUBLIC WORKS DEPARTMENT								
A.1490.1001 DPW COMMISSIONER	81,575	85,043	86,827	62,303	88,781	88,781		
A.1490.1002 DEP COMMISSIONER		23,960	32,000	21,453	32,720	32,720		
A.1490.1004 DEPUTY COMM. ADM	20,066							
A.1490.1006 DEPUTY COMM.	46,124	56,604	60,355	43,308	64,334	64,334		
A.1490.1007 OFC ASST. II G13	49,541	49,541	49,541	37,446	53,200	53,200		
A.1490.1008 ACCT CLK TYP G07	35,011	35,011	35,011	18,019	38,728	38,728		
A.1490.1009 OFC ASST. II G13	47,483	47,483	47,483	35,907	51,523	51,523		
A.1490.1010 PW ADMIN G18	63,901	63,901	63,901	48,315	71,058	71,058		
A.1490.1600 NON-UNION LONGEV	500	500	500	365	500	500		
A.1490.1901 OVERTIME		246	500		500	500		
A.1490.1905 HEALTH BUYOUT								
A.1490.1911 HEALTH INS INCEN			3,500	3,500	3,500	3,500		
Personal Services Total	344,201	362,289	379,618	270,617	404,844	404,844		
A.1490.2102 OFFICE FURNITURE	465	215	720	220	500	500		
A.1490.2205 COMPUTER EQUIP.		310	4,950	950	3,000	3,000		
Equipment Total	465	524	5,670	1,170	3,500	3,500		
A.1490.4101 OFFICE SUPPLIES	2,839	3,024	3,175	1,413	3,000	3,000		
A.1490.4110 BOOT ALLOWANCE	525	400	600	432	600	600		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.1490.4112 SOFTWARE	9,834	10,666	15,000	10,075	15,000	15,000		
A.1490.4140 BOTTLED WATER	483	407	500	182	650	500		
A.1490.4206 COPIER LEASE	2,733	2,760	2,800	2,070	2,800	2,800		
A.1490.4208 AUCTION EXPENSES	631	570	700		600	600		
A.1490.4251 TRAINING & EDUC.	7,578	4,339	7,225	1,701	6,000	1,500		
A.1490.4303 TRAVEL EXPENSES	953	999	1,000	185	1,000	750		
A.1490.4306 MISC. EXPENSES	484	213	500	50	500	500		
A.1490.4307 PHOTOGRAPHY								
Contractual Exp. Total	26,060	23,378	31,500	16,108	30,150	25,250		
Department Total	370,726	386,192	416,788	287,895	438,494	433,594		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
CENTRAL AUDITING SERVICES								
A.1610.4252 COST ALLOCATION	12,500	12,800	13,100	13,100	13,400	13,400		
A.1610.4255 SINGLE AUDIT	53,800	53,800	53,800	23,800	56,000	56,000		
A.1610.4257 SPECIAL AUDITS	13,500		15,000	5,000	15,000	15,000		
A.1610.4259 ACA COMPLIANCE	12,300	12,300	12,300	9,225	12,300	12,300		
Department Total	92,100	78,900	94,200	51,125	96,700	96,700		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
BUILDINGS AND GROUNDS DIV.								
A.1620.1002 SUPERVISOR BLD M		51,436	53,533	40,485	60,285	60,285		
A.1620.1003 SENIOR CLEANER								
A.1620.1005 MAINT MECH G13	51,369							
A.1620.1006 AST MAINT MCH 11	42,896	43,396	44,761	33,826	48,054	48,054		
A.1620.1007 AST MAINT MCH 11	33,706	35,071	36,436	18,780	40,678	40,678		
A.1620.1008 CLEANER G05					29,180			
A.1620.1009 CLEANER G05	26,870	13,863	27,117	18,344	30,205	30,205		
A.1620.1010 SENIOR CLEANER	20,512	26,410	31,972	25,406	37,306	37,306		
A.1620.1011 CLEANER G05	33,335	29,886	33,335	17,430	30,205	30,205		
A.1620.1012 CLEANER G05	33,835	33,835	33,835	18,933	29,180			
A.1620.1013 CLEANER G05	27,117	25,166	29,023	6,853	32,255	29,180		
A.1620.1014 CLEANER G05	33,835	33,835	33,835	25,572	36,330	36,330		
A.1620.1015 CLEANER G05	27,117	28,070	29,023	21,970	32,255	32,255		
A.1620.1016 CLEANER G05	23,577	29,976	30,929	21,346	34,305	34,305		
A.1620.1017 AST MAINT MCH 11	37,801	39,666	41,031	31,041	44,116	44,116		
A.1620.1018 AST MAINT MCH 11		1,550	33,706	22,802	37,740	37,740		
A.1620.1021 B&G LABORER G08	25,161	29,742	30,857	14,087	34,406			
A.1620.1901 OVERTIME	3,097	3,953	12,000	5,373	12,000	12,000		
A.1620.1902 SNOW/ICE CONTROL	4,146	4,200	6,000	2,986	6,000	6,000		
A.1620.1905 HEALTH BUYOUT	1,667	1,500	2,000	1,917	1,000	1,000		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.1620.1907 SHIFT DIFFERENTL	11,246	11,073	13,000	7,925	14,000	14,000		
A.1620.1911 HEALTH INS INCEN			1,000	1,000	1,000	1,000		
Personal Services Total	437,286	442,628	523,393	336,076	590,500	494,659		
A.1620.2102 OFFICE FURNITURE								
A.1620.2201 EQUIPMENT	11,150	65,464	11,947	7,985	25,000	10,000		
A.1620.2304 TELEPHONE EQUIP.								
A.1620.2954 COMPUTER EQUIP.			1,500		1,500	1,500		
A.1620.2955 OUTPOST IMPROVE.	6,182	585	1,000	196	20,000	7,000		
A.1620.2958 PORT. GENERATOR					130,000			
A.1620.2960 CO.OFFICE ANNEX		154,263						
A.1620.2961 PAVE HWY GARAGE								
Equipment Total	17,332	220,312	14,447	8,181	176,500	18,500		
A.1620.4102 FUEL OIL/PROPANE	206,946	236,543	245,000	151,155	280,000	280,000		
A.1620.4104 CONSUMABLES	49,508	54,625	67,000	40,444	67,000	67,000		
A.1620.4110 BOOT ALLOWANCE	714	672	900	848	900	900		
A.1620.4112 CLOTHING ALLOW	1,200	1,200	1,400	913	1,500	1,500		
A.1620.4206 BLEN.BRIDGE MAIN		405	1,000	31	1,000	1,000		
A.1620.4301 TELEPHONE								
A.1620.4308 MISC. EXPENSES	226	166	500	24	500	500		
A.1620.4402 ELECTRICITY	257,167	246,910	325,000	196,848	325,000	325,000		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.1620.4799 RECONSTRUCTION	218,640	217,041	225,000	85,064		50,000		
Contractual Exp. Total	1,207,609	1,121,730	1,440,993	753,275	1,371,950	1,351,650		
Department Total	1,662,227	1,784,669	1,978,833	1,097,532	2,138,950	1,864,809		

Tentative Budget
 Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
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COUNTY FLEET OF VEHICLES

A.1640.2505 C.M.A.Q VEHICLES

Department Total

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
CENTRAL PRINTING & MAILING								
A.1670.1001 DEPUTY CLK#4	38,235	39,210	34,034	16,610	36,162	36,162		
A.1670.1600 NON-UNION LONGEV	2,000	1,000						
A.1670.1905 HEALTH BUYOUT								
Personal Services Total	40,235	40,210	34,034	16,610	36,162	36,162		
A.1670.4117 COPIER SUPPLIES	11,785	11,029	12,000	8,340	10,000	10,000		
A.1670.4244 MISC. CONTRACTS		5,920						
A.1670.4302 POSTAGE	63,508	51,150	64,100	39,217	65,000	65,000		
A.1670.4319 MAINTENANCE CONT	5,294	3,610	3,500	1,977	3,000	3,100		
Contractual Exp. Total	80,588	71,709	79,600	49,535	78,000	78,100		
Department Total	120,823	111,919	113,634	66,145	114,162	114,262		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
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INFORMATION TECHNOLOGY

A.1680.1001 DIRECTOR	76,853	80,120	81,801	58,697	83,644	83,644		
A.1680.1004 SYS/NET PROG G19								
A.1680.1005 SYS/NET PROG G19								
A.1680.1006 PROG.ANALYST G19	59,111	61,518	63,925	14,414	68,789	55,839		
A.1680.1007 NETWORK ADMINIST	54,297	56,704	59,111	44,748	66,199	66,199		
A.1680.1011 PROG.ANALYST G19								
A.1680.1016 PROG.ANALYST G19	56,704	59,111	61,518	46,569	68,789	68,789		
A.1680.1017 SUPPORT SPEC G12	29,294	23,975	35,353	18,221	39,609	39,609		
A.1680.1018 SR.SUPP.SPEC G14	46,385	48,068	48,068	36,370	52,192	52,192		
A.1680.1019 SR.SUPP.SPEC G14			19,577	7,071	44,858	43,894		
A.1680.1021 SUPPORT SPEC G12	36,808	38,263	39,718	23,190	19,022			
A.1680.1022 NETWORK SPEC G17	62,421	62,421	62,421	47,193	67,053	67,053		
A.1680.1023 NETWORK SPEC G17	58,227	60,324	60,324	45,606	64,797	64,797		
A.1680.1024 ACCT-CLK/TYP G07	32,963	33,872	34,511	17,775	37,100	37,100		
A.1680.1025 INFO SYSTEMS SPE	24,367	40,836	42,519	32,188	47,568	47,568		
A.1680.1026 INFO SYSTEMS SPE								
A.1680.1600 NON-UNION LONGEV	2,500	2,500	2,500	1,827	3,000	3,000		
A.1680.1901 OVERTIME	493		1,000					
A.1680.1905 HEALTH BUYOUT	3,000	3,000	3,000	2,000	1,000	1,000		
A.1680.1911 HEALTH INS INCEN			250	250	500	500		

Tentative Budget
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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
Personal Services Total	543,423	570,712	615,596	396,120	664,120	631,184		
A.1680.2205 COMPUTER EQUIP.	6,194	19,570	950	950	1,000	1,000		
A.1680.2216 COMPUT COMPONENT	1,953	1,195	2,000		1,000	1,000		
A.1680.2224 FILE SERVER	997	13,475	79,637	17,013				
A.1680.2304 TELEPHONE EQUIPM	2,595	2,896	20,248	2,040				
Equipment Total	11,739	37,137	102,835	20,003	2,000	2,000		
A.1680.4101 OFFICE SUPPLIES	499	498	500	32	250	250		
A.1680.4111 COMPUTER SUPPLY	44,662	18,820	21,155	12,439	15,000	15,000		
A.1680.4112 SOFTWARE	16,261	3,334	27,600	3,900				
A.1680.4206 MAINTENANCE CONT	91,865	95,809	116,146	95,441	113,550	113,550		
A.1680.4208 ADVERTISING								
A.1680.4244 MISC CONTRACTS								
A.1680.4301 TELEPHONE	254,840	243,330	321,884	198,779	276,000	276,000		
A.1680.4303 TRAVEL EXPENSES	427	39	500		500	500		
A.1680.4306 MISC. EXPENSES	50	164	500		250	250		
A.1680.4321 TRAINING & EDUC.	399							
A.1680.4627 CONSULTANTS								
Contractual Exp. Total	409,005	361,995	488,285	310,590	405,550	405,550		
Department Total	964,166	969,844	1,206,716	726,713	1,071,670	1,038,734		

Tentative Budget
 Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
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Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
SPECIAL ITEMS - INSURANCE								
A.1910.4205 INSURANCE	619,713	658,566	715,000	370,035	715,000	715,000		
Department Total	619,713	658,566	715,000	370,035	715,000	715,000		
MUNICIPAL ASSOCIATION DUES								
A.1920.4203 MEMBERSHIP DUES	8,103	8,220	9,089	9,089	9,100	9,100		
Department Total	8,103	8,220	9,089	9,089	9,100	9,100		
JUDGEMENTS AND CLAIMS								
A.1930.4131 JUDGEMENT/CLAIMS			2,500		2,500	2,500		
Department Total			2,500		2,500	2,500		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
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TAX CERTIORARI PROCEEDINGS

A.1935.4259 APPRAISAL FEES

A.1935.4673 LEGAL FEES

Department Total

935 2,948 10,200 7,447

935 2,948 10,200 7,447

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
TAXES ON COUNTY-OWNED PROP.								
A.1950.4253 TAXES	21,744	22,582	23,500	22,305	23,500	23,500		
Department Total	21,744	22,582	23,500	22,305	23,500	23,500		
SALES TAX REVENUE SHARING								
A.1989.4308 REVENUE SHARING	793,711	799,715	800,000	581,115	770,000	770,000		
Department Total	793,711	799,715	800,000	581,115	770,000	770,000		
CONTINGENT ACCOUNT								
A.1990.4298 CONTINGENT ACCT.			176,685		300,000	300,000		
A.1990.4901 PAYROLL ADJUST.								
Department Total			176,685		300,000	300,000		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
COMMUNITY COLLEGE TUITION								
A.2490.4655 TUITION	391,806	426,136	445,000	199,096	445,000	445,000		
Department Total	391,806	426,136	445,000	199,096	445,000	445,000		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
EDUCATION OF PHYS HAND CHILD								
A.2960.4212 SERVICES AGE 3-5	1,093,587	971,609	1,100,000	432,984	1,100,000	985,000		
A.2960.4238 TRANSPORTATION	220,948	172,461	250,000	34,943	250,000	205,000		
Department Total	1,314,535	1,144,070	1,350,000	467,927	1,350,000	1,190,000		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
COMMUNICATIONS & E-911								
A.3020.1001 EMERG.DISPATCHER	46,048	46,968	47,907	34,376	47,907	47,907		
A.3020.1002 EMERG.DISPATCHER	43,437	46,968	47,907	34,376	47,907	47,907		
A.3020.1003 EMERG.DISPATCHER	35,929	36,647	39,759	28,529	39,759	39,759		
A.3020.1004 EMERG.DISPATCHER	33,972	34,651	37,380	26,822	37,380	37,380		
A.3020.1005 EMERG.DISPATCHER	33,972	26,987	33,308	23,900	33,308	33,308		
A.3020.1006 EMERG.DISPATCHER	46,048	46,968	47,907	34,376	47,907	47,907		
A.3020.1007 EMERG.DISPATCHER	35,929	24,787	33,308	22,883	33,308	33,308		
A.3020.1008 SUPERVISING DISP	50,369	52,510	53,615	38,472	54,820	54,820		
A.3020.1009 EMERG.DISPATCHER	46,048	46,968	47,907	34,376	47,907	47,907		
A.3020.1010 EMERG.DISPATCHER	33,972	36,647	37,380	26,822	39,759	39,759		
A.3020.1011 EMERG. DISPATCHER	7,306	9,759	33,308	6,102	33,308	33,308		
A.3020.1012 EMERG. DISPATCHER								
A.3020.1600 NON-UNION LONGEV	1,000	1,500	1,500	1,096	1,500	1,500		
A.3020.1801 PART-TIME	12,263	16,035	13,000	7,952	13,000	13,000		
A.3020.1901 OVERTIME	24,550	48,585	22,500	15,746	22,500	22,500		
A.3020.1902 HOLIDAY PAY	25,107	26,477	25,000	14,681	25,000	25,000		
A.3020.1905 HEALTH BUYOUT	1,500	3,000	3,000	4,250	4,300	4,300		
A.3020.1906 MEAL ALLOWANCE	715	1,405	800	370	800	800		
A.3020.1907 SHIFT DIFFERENTIAL	12,256	11,440	15,000	8,430	15,000	13,000		
A.3020.1908 LINE-UP PAY	2,100	2,025	2,700	1,451	2,700	2,100		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3020.1909 UNIFORM ALLOW.	3,150	3,150	3,600	3,150	3,600	3,600		
Personal Services Total	495,671	523,476	546,786	368,162	551,670	549,070		
A.3020.2101 OFFICE EQUIPMENT	1,200		1,500	559	1,500	1,500		
A.3020.2510 SICG EQUIPMENT	677,679	561,427	1,628,682	691,372	1,412,902	1,412,902		
A.3020.2511 P.S.A.P. EQUIP.	22,446	90,312	120,000	73,903	120,000	120,000		
A.3020.2910 MOB.RADIO/FIRE								
A.3020.2913 MOB.RADIO/SHER.	50		3,000		3,000	1,500		
A.3020.2939 BATTERIES	290	117	300		300	300		
A.3020.2945 COMPUTER EQUIP.	803		2,000		2,000	462,238		
A.3020.2948 RADIOS/ANTENNAS								
Equipment Total	702,467	651,856	1,755,482	765,833	1,539,702	1,998,440		
A.3020.4101 OFFICE SUPPLIES	1,000	1,016	1,000	232	1,000	1,000		
A.3020.4301 TELEPHONE	9,912	11,858	10,000	6,934	10,500	10,500		
A.3020.4306 MISC. EXPENSES	22	500	500		500	500		
A.3020.4312 TRAINING & EDUC.	2,200	3,909	3,500	859	3,500	3,000		
A.3020.4506 FIRE RADIO MAINT	11,288	11,312	13,000	10,586	13,000	12,000		
A.3020.4510 TOWER REPAIR	2,500	4,679	2,500	560	2,500	2,500		
A.3020.4516 SHER.RADIO MAINT	11,988	11,988	12,000	11,988	12,000	12,000		
A.3020.4520 BLDG IMPROV PSAP								
A.3020.4599 EQUIPMENT MAINT.	43,661	39,475	44,366	43,398	51,000	51,000		
Contractual Exp. Total	82,571	84,738	86,866	74,557	94,000	92,500		

Tentative Budget
 Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
Department Total	1,280,710	1,260,070	2,389,134	1,208,551	2,185,372	2,640,010		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
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GIS ADDRESSING

- A.3021.2201 EQUIPMENT
- A.3021.2205 COMPUTER EQUIP.
- A.3021.2510 SICG EXPENSES

Equipment Total

A.3021.4103 GAS & OIL	725	700	700	129	700	700		
A.3021.4112 SOFTWARE			530		530	530		
A.3021.4301 TELEPHONE								
A.3021.4306 MISC. EXPENSES	27	300	300		300	300		
A.3021.4310 CELLULAR PHONE	396	112	400		400	400		
A.3021.4321 E-911 TRAINING		190	1,000		1,000			
A.3021.4501 VEHICLE MAINT.	1,025	422	1,500		1,500			
A.3021.4502 EQUIPMENT MAINT.								

Contractual Exp. Total

Department Total

Contractual Exp. Total	2,173	1,723	4,430	129	4,430	1,930		
Department Total	2,173	1,723	4,430	129	4,430	1,930		

Tentative Budget
Fiscal Year -- 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
SHERIFF'S DEPARTMENT								
A.3110.1001 COUNTY SHERIFF	81,575	85,043	86,827	62,303	88,781	88,781		
A.3110.1002 CHIEF DEPUTY	25,046	18,924						
A.3110.1003 SERGEANT	48,975	57,210	58,354	41,872	58,354	58,354		
A.3110.1004 SERGEANT	56,088	57,210	58,354	41,872	58,354	58,354		
A.3110.1005 SERGEANT		4,274	58,354	41,872	58,354	58,354		
A.3110.1006 DEPUTY		19,654	41,940	30,094	41,940	41,940		
A.3110.1007 CIVIL CLERK	33,972	36,647	37,380	21,829	39,759	39,759		
A.3110.1008 DEPUTY	49,184	37,000	41,940		41,940			
A.3110.1009 DEPUTY	52,855	39,056	41,940	24,492	41,940	41,940		
A.3110.1010 DEPUTY		19,359	39,341	28,230	41,940	41,940		
A.3110.1011 DEPUTY	45,308	48,762	52,336	37,554	54,990	54,990		
A.3110.1013 SERGEANT	56,088	57,210	58,354	41,872	58,354	58,354		
A.3110.1014 DEPUTY	52,855	53,912	54,990	39,459	54,990	54,990		
A.3110.1015 DEPUTY	34,647	36,649	41,940	30,094	41,940	41,940		
A.3110.1017 DEPUTY	52,855	53,912	54,990	39,459	54,990	54,990		
A.3110.1018 DEPUTY	40,312	43,666	47,138	33,824	49,737	49,737		
A.3110.1019 INVESTIGATOR	56,088	57,210	58,354	41,872	58,354	58,354		
A.3110.1020 INVESTIGATOR	56,088	57,210	58,354	41,872	58,354	58,354		
A.3110.1021 UNDERSHERIFF	60,852	65,491	69,625	49,960	74,011	74,011		
A.3110.1031 DEPUTY		19,211	39,341	28,230	41,940	41,940		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3110.1032 DEPUTY		19,211	39,341	28,230	41,940	41,940		
A.3110.1033 CIVIL CLERK	35,929	36,647	39,759	28,529	39,759	39,759		
A.3110.1034 CIVIL CLERK								
A.3110.1035 CIVIL CLERK	33,972	34,651	35,344	20,054	33,308	33,308		
A.3110.1036 CONFID. SECRETARY	42,628	44,441	45,375	32,559	46,397	46,397		
A.3110.1037 DEPUTY	52,855	53,912	54,990	39,459	54,990	54,990		
A.3110.1038 DEPUTY	50,304	49,884	54,990	21,773	41,940	41,940		
A.3110.1040 DEPUTY								
A.3110.1600 NON-UNION LONGEV	3,000	3,500	4,500	3,288	4,500	4,500		
A.3110.1801 PART-TIME								
A.3110.1804 PART-TIME	10,187	6,835	20,000	3,279	20,000	15,000		
A.3110.1901 OVERTIME	60,403	76,543	64,000	28,755	64,000	64,000		
A.3110.1902 HOLIDAY PAY	50,090	57,843	50,000	35,766	50,000	50,000		
A.3110.1905 HEALTH BUYOUT	7,333	7,000	10,000	3,250	10,000	10,000		
A.3110.1907 SHIFT DIFFERENT.	5,390	6,035	7,000	5,263	7,000	7,000		
A.3110.1908 LINE-UP PAY	3,216	3,935	5,800	2,819	5,800	5,000		
A.3110.1909 UNIFORM ALLOW.	5,250	6,450	7,700	6,450	7,700	7,700		
Personal Services Total	1,163,344	1,274,496	1,438,651	936,234	1,446,356	1,398,616		
A.3110.2101 OFFICE EQUIPMENT	11,626	11,995	25,235	22,774	2,500			
A.3110.2104 SHERIFF DCJS GRT		25,000						
A.3110.2205 COMPUTER EQUIP.	1,869	977	47,800	23,032	1,500	1,200		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3110.2314 LAW ENFORC EQUIP	7,974	9,349	11,140	6,333	8,500	8,500		
A.3110.2315 FINGERPRINTING								
A.3110.2325 LETPP EQUIPMENT	14,308	33,997	47,486	18,014	89,183	89,183		
A.3110.2327 BYRNE/JAG GRANT								
A.3110.2401 VEHICLES	157,994	75,692	81,961		81,961	41,000		
A.3110.2410 SNOWMOBILE EQUIP	83		250		250	250		
A.3110.2903 PHOTO EQUIPMENT	36	250	250		250	250		
A.3110.2937 NYS DCJS PPE								
A.3110.2938 BALLISTIC VESTS	18,863	11,712	16,096	3,363	10,650	10,650		
Equipment Total	212,754	168,973	230,218	73,516	194,794	151,033		
A.3110.4101 OFFICE SUPPLIES	4,935	5,778	7,066	3,158	6,500	5,500		
A.3110.4103 GAS & OIL	65,585	67,597	60,000	37,707	60,000	60,000		
A.3110.4109 PUBLICATIONS	1,917	973	2,807	852	2,000	2,000		
A.3110.4110 UNIFORMS	9,751	14,661	15,298	3,943	14,000	14,000		
A.3110.4111 TAC.FORCE SUPPLY								
A.3110.4112 DARE MATERIALS	252	28	500		500	500		
A.3110.4114 EMERGENCY SUPPLY	2,635		2,500	2,035	2,500	2,500		
A.3110.4118 WEAPONS/LEATHER	3,905	4,479	5,558	2,572	5,000	5,000		
A.3110.4119 AMMO/QUALIFYING	8,496	15,000	15,000	6,825	12,000	12,000		
A.3110.4199 OTHER MATERIALS	396	2,368	2,632	538	2,500	2,500		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3110.4201 INVESTIGATIONS	1,000	2,216	1,800	486	1,800	1,800		
A.3110.4207 CIVIL SOFTWARE	2,550	2,550	2,800	2,750	2,800	2,800		
A.3110.4224 MISC. CONTRACTS			7,693	7,693	9,599	9,599		
A.3110.4301 SHERIFF CELL PHO	315	618	680		680	680		
A.3110.4303 TRAVEL EXPENSES	706	978	1,000	42	1,000	1,000		
A.3110.4306 MISC. EXPENSES	2,098	4,097	2,675	1,673	2,500	2,500		
A.3110.4312 EDUCATION EXPEN.	3,925	4,985	5,500	3,179	5,500	3,800		
A.3110.4325 LETPP EXPENSES								
A.3110.4327 LIVESCAN EXPENSE	1,876	1,876	22,500	20,500				
A.3110.4501 VEHICLE MAINT.	62,034	39,156	40,000	26,508	40,000	40,000		
A.3110.4502 SNOWMOBILE ENFOR								
A.3110.4601 PHYSICALS/NEW	2,854	14,861	7,194	1,383	7,500	7,500		
A.3110.4602 EMP ASSIST PROG.	1,413	1,438	1,500	1,438	1,500	1,500		
A.3110.4801 DRUG ENFORCEMENT								
A.3110.4802 DRUG ABUSE ABATE								
Contractual Exp. Total	176,643	183,658	204,703	123,282	177,879	175,179		
Department Total	1,552,740	1,627,127	1,873,572	1,133,032	1,819,029	1,724,828		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
PROBATION DEPARTMENT								
A.3140.1001 DIRECTOR	76,853	80,120	81,801	58,697	83,644	83,644		
A.3140.1002 PROB.OFFICER G16	53,943	53,943	53,943	40,815	60,105	60,105		
A.3140.1003 PROB OFCR TRAINE	13,201	26,102						
A.3140.1004 PROB.ASSIST. G13	49,541	49,541	49,541	37,446	53,200	53,200		
A.3140.1006 PROB.OFFICER G16	31,329	14,566	43,698	33,080	49,120	49,120		
A.3140.1007 PROB.OFFICER G16	56,392	56,392	56,392	42,650	60,605	60,605		
A.3140.1008 SR.PROB.OFF. G17	69,726	58,227	60,324	45,606	64,797	64,797		
A.3140 1009 PROBATION ASST G			28,492	9,271	41,638	41,638		
A.3140.1010 PROB.OFFICER G16	56,392	56,892	58,841	44,484	63,202	63,202		
A.3140.1011 PROB.OFFICER G16	45,647	47,596	50,045	37,865	55,911	55,911		
A.3140.1013 ACCT-CLK TYP G07	35,559	35,559	35,559	18,315	38,728	38,728		
A.3140.1014 PROB.OFFICER G16	55,892	56,392	56,392	42,650	60,605	60,605		
A.3140.1015 SUPERVISOR G20	71,594	71,594	71,594	54,161	76,972	76,972		
A.3140.1016 SR MH ADV CARE M	16,123	5,492	46,242	23,834	52,017	52,017		
A.3140.1600 NON-UNION LONGEV	2,500	2,500	2,500	1,827	2,500	2,500		
A.3140.1901 OVERTIME	3,617	2,100	4,000		4,000	4,000		
A.3140.1902 STAND-BY PAY	14,890	15,045	15,100	10,035	15,100	15,100		
A.3140.1905 HEALTH BUYOUT	3,000	3,000	3,000	3,000	4,000	4,000		
A.3140.1911 HEALTH INS INCEN			6,250	6,250	6,500	6,500		
Personal Services Total	656,198	635,061	723,714	509,985	792,644	792,644		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3140.2101 OFFICE FURNITURE			500					
A.3140.2201 EQUIPMENT	430	91	250		125	125		
A.3140.2205 COMPUTER EQUIP.	4,750	3,987	4,205	2,005				
A.3140.2306 PHOTOCOPIER			4,700	4,609				
A.3140.2412 VEHICLE								
A.3140.2915 RADIO EQUIPMENT					80	80		
A.3140.2938 BALLISTIC VESTS	638	835	1,915	1,265	1,400	1,400		
Equipment Total	5,818	4,913	11,570	7,879	1,605	1,605		
A.3140.4101 OFFICE SUPPLIES	1,574	2,349	1,917	879	1,000	1,000		
A.3140.4103 GAS & OIL	4,143	4,346	4,500	2,054	4,500	4,500		
A.3140.4109 PUBLICATIONS		250	567	242	325	325		
A.3140.4112 SOFTWARE	1,950	1,989	2,050	1,349	2,080	1,800		
A.3140.4118 WEAPONS								
A.3140.4119 AMMO/QUALIFYING	1,000	1,450	1,050		1,050	1,050		
A.3140.4130 PAPER PRODUCTS								
A.3140.4207 DATA PROCESSING	6,388	6,707	8,650	7,267	8,650	7,300		
A.3140.4214 DRUG TESTING	1,124	804	7,200	5,087	7,200	7,200		
A.3140.4216 ELEC. MONITORING	2,283	5,226	8,000	4,322	8,000	8,000		
A.3140.4220 SEX OFFENDER MGT	2,000	1,750	2,600		2,800	2,800		
A.3140.4259 EXTRADITION EXPE	279		2,000	90	2,000	2,000		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3140.4301 TELEPHONE	2,279	1,920	1,800		1,860	1,860		
A.3140.4302 POSTAGE			25		25	25		
A.3140.4303 TRAVEL EXPENSES	431	163	350	5	300	300		
A.3140.4306 MISC. EXPENSES	381	4	559	311	250	250		
A.3140.4308 TRAINING	740	1,260	1,100	700	1,000	1,000		
A.3140.4501 VEHICLE MAINT.	3,189	2,419	5,750	2,763	7,200	6,000		
A.3140.4602 ALTER TO INCARC.	54,289	38,099	12,076	10,564				
Contractual Exp. Total	82,051	68,735	60,194	35,632	48,240	45,410		
Department Total	744,067	708,709	795,478	553,496	842,489	839,659		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
JAIL								
A.3150.1001 ADMINISTRATOR	60,160	45,920	58,593	42,044	62,731	62,731		
A.3150.1002 CORRECTIONS/CT	26,064	35,583	36,295	26,044	38,331	38,331		
A.3150.1003 CORRECTIONS/CT	21,653	35,583	36,295	26,044	38,331	38,331		
A.3150.1004 CORRECTIONS/CT	19,990	30,130	36,295	26,044	38,331	38,331		
A.3150.1005 CORRECTIONS/CT		20,041	36,295	26,044	36,295	36,295		
A.3150.1006 CORRECTIONS/CT		28,085	36,295	26,044	36,295	36,295		
A.3150.1007 CORRECTIONS SARG	22,494	53,949	55,028	39,486	55,028	55,028		
A.3150.1008 CORRECTIONS-SGT	57,892	53,949	55,028	38,337	55,028	52,312		
A.3150.1009 CORRECTIONS/CT	48,918	49,896	50,894	36,519	50,894	50,894		
A.3150.1010 CORRECTIONS/CT		13,770	36,295	25,628	36,295	36,295		
A.3150.1011 CORRECTIONS/CT		13,770	39,285	24,546	50,894	50,894		
A.3150.1012 CORRECTIONS/CT		31,994	42,746	30,673	42,746	42,746		
A.3150.1013 CORRECTIONS/CT	48,918	49,896	50,894	25,836	36,295			
A.3150.1014 CORRECTIONS/CT		13,216	36,295	17,386	36,295	36,295		
A.3150.1016 CORRECTIONS/CT		13,224	36,295	26,044	36,295	36,295		
A.3150.1017 CORRECTIONS/CT	36,419	37,579	38,331	27,505	38,331	38,331		
A.3150.1018 CORRECTIONS/CT		13,224	36,295	25,351	36,295	36,295		
A.3150.1019 CORRECTIONS/CT		27,948	36,295	26,044	36,295	36,295		
A.3150.1020 CORRECTIONS/CT		27,812	36,295	20,212	36,295	36,295		
A.3150.1021 CORRECTIONS/CT	36,842	37,579	40,367	28,966	40,367	40,367		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3150.1022 CORRECTIONS/CT		9,134	36,295	20,780	36,295	36,295		
A.3150.1024 JAIL CHAPLAIN			5,000		5,000	5,000		
A.3150.1030 CORRECTIONS-SGT	52,892	53,949	52,038	33,185	55,028	55,028		
A.3150.1031 CORRECTIONS-SGT	57,892	53,923	55,028	39,512	55,028	55,028		
A.3150.1032 CORRECTIONS/CT	37,180	35,583	36,295	26,044	38,331	38,331		
A.3150.1034 CORRECTIONS/CT	34,434	35,583	38,331	27,505	38,331	38,331		
A.3150.1035 CORRECTIONS/CRT	41,085	44,570	48,178	34,571	50,894	50,894		
A.3150.1036 CORRECTIONS/CT	48,918	49,896	50,894	36,519	50,894	50,894		
A.3150.1037 CORRECTIONS/CT	48,918	49,896	50,894	36,519	50,894	50,894		
A.3150.1038 CORRECTIONS/CT		9,543	36,295	26,321	36,295	36,295		
A.3150.1040 CORRECTIONS/CT	36,842	2,144	36,295	26,044	36,295	36,295		
A.3150.1041 CORRECTIONS/CT		17,860	36,295	26,044	36,295	36,295		
A.3150.1042 COOK MANAGER								
A.3150.1043 CORRECTIONS/CT	41,085	41,907	45,462	32,622	48,178			
A.3150.1045 CORRECTIONS/CT	28,202	35,583	36,295	26,044	38,331	38,331		
A.3150.1048 JAIL COOK								
A.3150.1049 CORRECTIONS/CT	47,946	49,896	50,894	36,519	50,894	50,894		
A.3150.1050 CORRECTIONS/CT	48,918	49,896	50,894	36,519	50,894	50,894		
A.3150.1052 CORR FIRST SGT								
A.3150.1056 CORRECTIONS-SGT			55,028	39,486	55,028	55,028		
A.3150.1057 CORRECTIONS-SGT			55,028	39,486	55,028	55,028		
A.3150.1600 NON-UNION LONGEV	2,000	308						

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
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A.3150.1805 PART-TIME COOK

A.3150.1807 PART-TIME DEPUTY

A.3150.1901 OVERTIME

A.3150.1902 HOLIDAY PAY

A.3150.1903 HOLIDAY PAY/COOK

A.3150.1904 OVERTIME/COOK

A.3150.1905 HEALTH BUYOUT

A.3150.1907 SHIFT DIFFERENT.

A.3150.1908 LINE-UP PAY

A.3150.1909 UNIFORM ALLOW.

A.3150.1910 FIELD TRG. PAY

Personal Services Total

A.3150.2205 COMPUTER EQUIP.

A.3150.2312 WORK CREW EQUIP.

A.3150.2313 JAIL EQUIPMENT

A.3150.2401 VEHICLES

Equipment Total

A.3150.4101 OFFICE SUPPLIES

A.3150.4104 FOOD CONTRACT

	2,685	750	5,000		5,000	2,500		
	104,623	90,895	170,000	127,183	150,000	150,000		
	64,870	76,392	135,000	56,678	135,000	135,000		
	9,167	10,250	23,000	17,333	20,000	20,000		
	22,327	23,967	38,000	20,297	38,000	38,000		
	17,624	22,693	36,000	17,307	36,000	36,000		
	8,050	10,500	16,000	11,550	13,000	13,000		
	2,500	2,500	3,500	1,500	3,500	3,500		
	1,320,581	1,551,121	2,032,350	1,360,360	2,026,100	1,936,411		
			1,000		1,000			
	8,420	3,287	10,260	1,138	7,500	2,500		
	8,420	3,287	11,260	1,138	8,500	2,500		
	1,445	1,147	3,000	2,282	6,500	3,000		
		1,400	170,292	37,523	182,292	182,292		

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3150.4105 MEDICAL SUPPLIES			8,000	1,978	8,000	8,000		
A.3150.4109 PUBLICATIONS	605	217	734	303	500	500		
A.3150.4110 UNIFORMS/EQUIP.	11,959	16,805	13,983	8,262	13,000	13,000		
A.3150.4114 EMERGENCY SUPP.			2,000		2,000	1,000		
A.3150.4129 NON-FOOD KITCHEN		4,896	5,000	558	5,000	3,500		
A.3150.4199 OTHER SUPPLIES	905	555	30,345	8,321	30,000	30,000		
A.3150.4206 MAINTENANCE CONT	13,234	13,895	24,952	22,514	50,000	49,000		
A.3150.4210 INMATE MEDICAL	60,632	37,509	80,000	11,411	80,000	60,000		
A.3150.4211 PSYCHIATRIC CARE			5,700		5,700	25,700		
A.3150.4231 TRAINING & EDUC.	2,968	3,240	5,000	2,495	7,000	5,200		
A.3150.4269 MEDICAL SERVICES			408,278	226,794	493,278	493,278		
A.3150.4301 TELEPHONE	8,679	8,254	10,000	6,067	10,000	10,000		
A.3150.4306 MISC. EXPENSES	599	9,167	1,500	25	21,500	1,500		
A.3150.4520 JAIL IMPROVEMENT								
A.3150.4602 EMP ASSIST PROG.	1,438	1,438	1,500	719	1,500	1,500		
Contractual Exp. Total	102,464	98,522	770,284	329,253	916,270	887,470		
Department Total	1,431,465	1,652,930	2,813,894	1,690,751	2,950,870	2,826,381		
OTHER CORRECTIONAL FACILITY								
A.3170.4224 INMATE BOARDING	603,765	617,720	290,000	244,327	40,000	20,000		

Tentative Budget
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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
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Department Total

603,765

617,720

290,000

244,327

40,000

20,000

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
SPECIAL TRAFFIC PROG / DWI								
A.3315.1002 DWI COORDINATOR	6,000	6,255	6,255	4,571	6,255	6,255		
A.3315.1003 DWI PROSECUTORS	10,625	11,271	16,674	6,714	16,000	16,000		
Personal Services Total	16,625	17,526	22,929	11,285	22,255	22,255		
A.3315.2911 ENFORCE. EQUIP.	12,388	8,506	8,939	2,094	2,650	2,650		
Equipment Total	12,388	8,506	8,939	2,094	2,650	2,650		
A.3315.4101 OFFICE SUPPLIES	7		100	100	100	100		
A.3315.4216 IGNIT. INTERLOCK								
A.3315.4217 SCRAM	6,600	8,464	9,500	3,048	9,500	9,500		
A.3315.4218 ALIVE @ 25			1,000		1,600	1,600		
A.3315.4259 ALCO.ABUSE COUN.	9,312	8,000	9,000	9,000	9,000	9,000		
A.3315.4260 SECRETARY CONT.	2,500	2,500	2,500	2,500	2,500	2,500		
A.3315.4306 MISC. EXPENSES	1,871	2,696	3,100	2,000	3,100	3,100		
A.3315.4664 PUB. INFORMATION	6,408	7,482	7,530	556	7,530	7,530		
A.3315.4665 SEMINAR SUPPLIES					674	674		
A.3315.4666 SEMINAR TRAINING								
A.3315.4667 EQUIPMENT MAINT.			750	225	500	500		
A.3315.4668 ENFORCEMENT ASST	1,349	514	1,239	1,239				
Contractual Exp. Total	28,046	29,656	34,719	18,668	34,504	34,504		
Department Total	57,059	55,687	66,587	32,047	59,409	59,409		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
EMERGENCY SVCS - FIRE PREV.								
A.3410.1001 FIRE COORDINATOR	44,925	46,833	47,816	34,311	48,890	48,890		
A.3410.1003 SR. OFF/KEYBD G7								
A.3410.1600 NON-UNION LONGEV	1,000	1,500	1,500	1,096	1,500	1,500		
A.3410.1901 OVERTIME								
A.3410.1905 HEALTH BUYOUT								
Personal Services Total	45,925	48,333	49,316	35,407	50,390	50,390		
A.3410.2201 OFFICE EQUIPMENT								
A.3410.2205 COMPUTER EQUIP.					4,000	4,000		
A.3410.2404 VEHICLE/TRUCK								
A.3410.2917 TRAINING EQUIP.	859	167	850	313	1,000	850		
A.3410.2920 HOMELAND SEC EQP	96,928	53,516	80,246	35,294	100,000	100,000		
A.3410.2921 HS HAZMAT EQUIP.	21,345	68,439	48,600	16,578	60,000	60,000		
A.3410.2922 HS TACT RES EQP	1,974							
A.3410.2927 FIRE PREVENTION	120,000	155,820	24,180	3,236				
A.3410.2944 HAZMAT EQUIPMENT	493	494	500		500	500		
A.3410.2945 RESCUE EQUIPMENT	998	1,139	2,291	1,070	2,000	1,500		
Equipment Total	242,598	279,575	156,667	56,491	167,500	166,850		
A.3410.4101 OFFICE SUPPLIES	128	245	250	112	250	250		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3410.4103 GAS AND OIL	4,360	3,000	3,000	1,299	3,000	3,000		
A.3410.4112 SOFTWARE								
A.3410.4127 FOAM SUPPLIES								
A.3410.4128 PHOTO EXPENSES	35	49	100		100	100		
A.3410.4201 INVESTIGATIONS	169	47	317	117	200	200		
A.3410.4251 TRAINING EXPENSE	5,800	6,093	3,094	812	9,000	6,000		
A.3410.4303 TRAVEL EXPENSES		743	500		750	750		
A.3410.4306 MISC EXPENSES		47	200		200	200		
A.3410.4406 HOMELAND SEC EXP	13,404	50,929	60,500	2,195	40,000	40,000		
A.3410.4407 HS HAZMAT EXPS	14,692	16,632	51,300	5,757	35,000	35,000		
A.3410.4408 HS TACT RES EXPS	142							
A.3410.4500 VEHICLE MAINT.	1,696	1,375	2,500	937	2,500	2,500		
A.3410.4520 TRAINING CTR EXP	5,576	10,784	7,109	3,500	9,000	8,000		
A.3410.4599 COMPRESSOR EXPEN	1,610	190	2,000	208	2,000	1,750		
Contractual Exp. Total	47,613	90,135	130,870	14,936	102,000	97,750		
Department Total	336,135	418,043	336,853	106,834	319,890	314,990		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
CONTROL OF DOGS								
A.3510.4636 ANIMAL SHELTER	75,000	75,000	78,375	78,375	50,000	50,000		
Department Total	75,000	75,000	78,375	78,375	50,000	50,000		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
EMERGENCY SVCS-MEDICAL RESP								
A.3630.1001 EMS COORDINATOR	49,545	53,683	56,887	40,820	58,169	58,169		
A.3630.1002 DEPUTY COORD G14								
A.3630.1003 ADVANCED EMT G12	36,107	36,808	38,263	28,966	42,741	42,741		
A.3630.1004 ADVANCED EMT G12	38,263	39,718	41,173	31,169	45,873	45,873		
A.3630.1005 ADVANCED EMT G12	39,718	41,173	42,628	32,270	45,873	45,873		
A.3630.1006 EMT GR05	10,262	25,267	27,117	20,528	30,205	30,205		
A.3630.1007 EMT GR05	10,262	15,683	27,117	20,528	30,205	30,205		
A.3630.1008 EMT GR05	10,262	25,267	27,117	20,528	30,205	30,205		
A.3630.1009 EMT GR05	8,810	13,611	27,117	20,528	30,205	30,205		
A.3630.1010 EMT GR05	6,777	22,208	27,117	20,528	30,205	30,205		
A.3630.1600 NON-UNION LONGEV	500	500	500	365	1,000	1,000		
A.3630.1801 ADV. EMT PT G12	34,346	48,089	68,800	54,498	54,000	54,000		
A.3630.1802 EMT P/T	53,949	56,914	52,000	41,517	50,000	50,000		
A.3630.1901 OVERTIME		1,169						
A.3630.1905 HEALTH BUYOUT		833		2,000	3,000	3,000		
A.3630.1911 HEALTH INS INCEN					250	250		
Personal Services Total	298,800	380,923	435,836	334,244	451,931	451,931		
A.3630.2205 COMPUTER EQUIP	950							
A.3630.2402 VEHICLE	30,724	50,061	2,717	2,717				

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3630.2905 RESPONSE EQUIP.	1,360	1,183	3,469	2,452	2,500	2,500		
A.3630.2915 RADIO EQUIPMENT								
Equipment Total	33,034	51,245	6,186	5,169	2,500	2,500		
A.3630.4100 MATERIALS/SUPPLY	1,692	1,997	5,700	3,099	5,000	5,000		
A.3630.4101 OFFICE SUPPLIES	25	96	100		100	100		
A.3630.4103 GAS & OIL	11,500	14,740	14,500	8,193	15,000	15,000		
A.3630.4109 PRINTED MATERIAL								
A.3630.4110 UNIFORMS	449	840	1,500		3,000	1,500		
A.3630.4259 BILLING AGENT	2,004	2,484	2,000	845	7,000	5,000		
A.3630.4264 MEDICAL CONSULTA	3,000	3,600	3,600	1,800	3,600	3,600		
A.3630.4321 EMS TRAINING	890	1,690	500		2,500	2,000		
A.3630.4501 VEHICLE MAINT.	5,883	6,865	6,800	4,492	7,000	7,000		
A.3630.4509 EQUIPMENT MAINT.	20				1,500	500		
Contractual Exp. Total	25,463	32,312	34,700	18,429	44,700	39,700		
Department Total	357,296	464,480	476,722	357,842	499,131	494,131		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
EMERGENCY SERVICES								
A.3640.1001 E.S. DIRECTOR	60,160	62,716	64,033	45,947	65,475	65,475		
A.3640.1006 ACCT-CLK TYP G07								
A.3640.1010 EMO DIRECTOR								
A.3640.1012 ADMIN SUPP I G08	19,714	25,754	30,857	23,359	34,406	34,406		
A.3640.1013 ADMIN SUPP I G08	30,626	23,588	29,472	17,366	33,206	33,206		
A.3640.1015 EMO DEPUTY	42,628	44,441	45,375	32,559	46,397	46,397		
A.3640.1600 NON-UNION LONGEV	500	1,500	1,500	1,096	1,500	1,500		
A.3640.1901 OVERTIME	135							
A.3640.1902 HOLIDAY PAY								
A.3640.1905 HEALTH BUYOUT	4,333	3,167	4,000	4,833	6,000	6,000		
A.3640.1911 HEALTH INS INCEN								
Personal Services Total	158,097	161,166	175,237	125,161	186,984	186,984		
A.3640.2101 OFFICE FURNITURE	11,136		1,750	1,638				
A.3640.2205 COMPUTER EQUIP.	3,800		950		1,000	1,000		
A.3640.2300 OFFICE EQUIPMENT	7,501							
A.3640.2402 VEHICLE								
A.3640.2914 RESCUE EQUIPMENT								
A.3640.2920 PET SHELTER EQ.								
Equipment Total	22,438		2,700	1,638	1,000	1,000		1,000

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3640.4101 OFFICE SUPPLIES	594	599	600	398	600	600		
A.3640.4103 GAS & OIL	1,591	1,584	1,600	530	1,600	1,600		
A.3640.4109 PRINTED MATERIAL	1,982	903	1,080	1,080	750	750		
A.3640.4110 HMEP GRANT								
A.3640.4117 MIMEO SUPPLIES								
A.3640.4202 COPIER LEASE	2,507	2,472	2,550	1,592	2,550	2,550		
A.3640.4235 DISASTER PREP	3,004	4,266	4,520	4,036	4,000	4,000		
A.3640.4236 REMOTE CALL SYS.	2,500	2,500	2,500	2,500	2,500	2,500		
A.3640.4243 CDBG-DR PUB EDUC	9,937	57,359						
A.3640.4244 CDBG-DR RESPONDE	15,302	10,205						
A.3640.4251 TRAINING EXPENSE	979	999	200	150	500	500		
A.3640.4259 PREP. CONSULTANT								
A.3640.4303 TRAVEL EXPENSES		238			200	200		
A.3640.4304 'RACES' EXPENSES	126	58	231	81				
A.3640.4306 MISC. EXPENSES	29,732	966	1,311	903	750	750		
A.3640.4501 VEHICLE MAINT.	3,342	918	1,000	999	1,000	1,000		
A.3640.4509 EQUIPMENT MAINT.								
A.3640.4920 ANIMAL RESPONSE	596	291	404	308				
Contractual Exp. Total	72,191	83,358	15,996	12,577	14,450	14,450		
Department Total	252,726	244,523	193,933	139,376	202,434	202,434		

Tentative Budget
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2018
Actual
Expend.

2019
Actual
Expend.

2020
Budget
Amount

2020
Actual
to 09/30

2021
Dept.
Request

2021
Tentative
Budget

2021
Finance
Committee

2021
Adopted
Budget

ACCOUNT DESCRIPTION

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
PUBLIC HEALTH DEPARTMENT								
A.4010.1001 DIRECTOR	76,853	80,120	81,801	58,697	83,644	83,644		
A.4010.1004 DEPUTY DIRECTOR								
A.4010.1008 ADMIN SUP I G08	31,972	23,452	34,202	25,891	38,006	38,006		
A.4010.1009 BUS. MGR I G13								
A.4010.1010 BUS. MGR II G15	21,954							
A.4010.1020 ADMIN SUP I G08	30,857	31,972	33,087	25,047	36,806	36,806		
A.4010.1121 PH Educator II								
A.4010.1124 PH SANITAR. G18	66,142	66,142	66,142	62,123	71,058	52,681		
A.4010.1127 PH SANITAR. G18	62,901	62,901	63,401	16,282	53,181	53,181		
A.4010.1128 PH SANITAR. G18	48,417	48,955	51,196	38,757	57,503	57,503		
A.4010.1230 RPN G17	52,533	54,630	56,727	42,942	61,041	61,041		
A.4010.1250 PSN ASSIST. G15								
A.4010.1271 PH TECH GR11		4,863	41,031	17,832	44,116			
A.4010.1301 PREPARE COOR G18	60,660	60,660	62,901	47,597	67,647	67,647		
A.4010.1400 SPCH/LANG PATHOL	14,653	30,141	58,417	44,223	65,857	65,857		
A.4010.1410 CHD PROG AST G10	33,227	34,479	35,731	27,050	39,797	39,797		
A.4010.1500 ACCT SUPER GRD B	26,654	51,436	53,533	40,485	59,785	59,785		
A.4010.1522 SR.ACCT/CLK G08								
A.4010.1533 PHN G18	66,142	66,142	66,142	50,011	71,058	71,058		
A.4010.1534 PHN G18			13,800		52,681	52,681		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.4010.1537 PSN COORDIN. G18	63,901	63,901	63,901	48,315	68,647	68,647		
A.4010.1539 ACCT-CLK/TYP G07								
A.4010.1600 NON-UNION LONGEV			500	365	500	500		
A.4010.1803 EI SVS COOR. PT		4,265	19,577	8,902	21,066	21,066		
A.4010.1804 SVCS COOR PT G14	8,266	19,277	19,577	14,426	21,972	21,972		
A.4010.1805 SVCS COOR PT G14	22,172	20,585	20,418	15,079	22,878	22,878		
A.4010.1806 SPCH/LANG PATH P	782							
A.4010.1901 OVERTIME	4,640	4,892	52,300	16,176	20,000	20,000		
A.4010.1902 RG.NURSE ON-CALL								
A.4010.1905 HEALTH BUYOUT	8,000	7,500	8,000	7,667	6,000	6,000		
A.4010.1911 HEALTH INS INCEN			3,500	4,000	4,250	4,250		
Personal Services Total	700,726	736,314	905,884	611,866	1,011,437	905,000		
A.4010.2101 OFFICE FURNITURE	2,497	3,542	5,000	222	5,000			
A.4010.2205 COMPUTER EQUIP.	5,394	7,050	5,350	1,964	5,700			
A.4010.2255 BIOTERROR EQUIP.								
A.4010.2300 OFFICE EQUIPMENT		128	1,350		1,000			
A.4010.2306 PHOTOCOPIER								
A.4010.2403 VEHICLES	37,957	47,045	51,625	51,558	25,500			
A.4010.2686 ELC COVID EQUIP.			2,100		3,500	1,500		
Equipment Total	45,847	57,765	65,425	53,744	40,700	1,500		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.4010.4101 OFFICE SUPPLIES	2,439	3,180	3,500	1,469	3,500	3,500		
A.4010.4103 GAS & OIL	4,277	4,492	4,000	1,829	4,000	3,000		
A.4010.4105 MEDICAL SUPPLIES	437	386	450	203	450	450		
A.4010.4110 UNIFORMS	396	398	400		600	500		
A.4010.4121 BIOLOGICS	7,988	9,048	10,000	2,454	12,000	12,000		
A.4010.4122 ENVIRON COMPLIAN			22,184	576				
A.4010.4123 ENVIRONMENTAL	1,117	759	4,200	105	1,200	1,200		
A.4010.4124 TB CONTROL	249	453	300	89	300	300		
A.4010.4205 INSURANCE			5,220	2,553	7,250	7,250		
A.4010.4207 DATA PROCESSING	14,227	23,372	20,000	4,271	20,000	5,000		
A.4010.4208 CLINIC DOCUMENT								
A.4010.4210 PHYSICIAN'S FEES	235	295	500		500	500		
A.4010.4218 PROFESSIONAL FEE	24,250	29,250	32,750	16,350	32,750	32,750		
A.4010.4235 PH COMPLIANCE	19,903	20,307	21,100	13,504	21,600	21,000		
A.4010.4256 BOARD OF HEALTH	73	118	200		200	200		
A.4010.4264 MEDICAL CONSULT	12,000	12,000	12,000	8,000	12,000	12,000		
A.4010.4301 TELEPHONE	2,886	2,610	3,500	2,772	3,500	1,500		
A.4010.4303 TRAVEL	85							
A.4010.4305 PRINTING	5,036	3,448	5,050	907	5,050	5,050		
A.4010.4306 MISC. EXPENSES	1,976	2,933	4,000	269	4,000	4,000		
A.4010.4310 CELLULAR PHONES	949	840	1,050		1,050	1,050		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.4010.4321 TRAINING & EDUC	2,073	2,213	5,000	255	5,000	1,500		
A.4010.4399 OTHER OFC EXPEN.		30	1,700		1,700	1,700		
A.4010.4501 VEHICLE MAINT.	3,912	2,062	3,500	779	4,000	3,000		
A.4010.4599 REPAIRS & MAINT.								
A.4010.4646 HM HLTH. CONSULT								
A.4010.4664 PUB.HEALTH EDUC.	13,234	13,253	13,350	4,757	13,350	13,350		
A.4010.4673 OTHER HH SERVICE								
A.4010.4676 OTHER PH SERVICE	3,525	478	3,525	485	3,525	3,525		
A.4010.4677 TOBACCO AWARE.	10,136	14,090	20,000	5,325	20,000	18,000		
A.4010.4678 DRINKING WATER	13,400	17,778	30,250	15,055	30,000	30,000		
A.4010.4679 RADON GRANT								
A.4010.4683 EBOLA								
A.4010.4684 CHRONIC DISEASE								
A.4010.4685 CHILID W/SP NEEDS	344	745	22,079	67	9,000	9,000		
A.4010.4686 ELC COVID-19			135,958		99,177	99,177		
A.4010.4687 PH EMERG PREP.	22,199	39,831	60,680	11,651	90,800	90,800		
A.4010.4688 MEDICAL RESERVE			50		50	50		
A.4010.4690 PASSENGER SAFETY	6,011	6,765	8,750	8,488	2,650	2,650		
Contractual Exp. Total	173,355	211,135	455,246	102,213	409,202	384,002		
Department Total	919,929	1,005,214	1,426,555	767,823	1,461,339	1,290,502		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
SPECIAL HEALTH PROGRAMS								
A.4020.4681 IMMUNIZATION PRG	4,904	10,785	21,566	3,256	8,000	8,000		
A.4035.4240 STD & CANCER SCR	5,357	5,294	15,000	2,557	15,000	15,000		
A.4036.4681 COMMUNITY EDUC.	5,840	3,081	5,000	1,741	5,000	5,000		
A.4042.4124 RABIES CONTROL	9,601	12,235	15,000	4,478	15,000	15,000		
A.4046.4241 PHC ORTHODONTIA			2,500		2,500			
A.4050.4125 LEAD PREVENTION	4,123	18,929	10,000	1,576	10,000	10,000		
A.4068.4242 WEST NILE VIRUS								
A.4070.4242 TB CARE & TREAT.	377	20	500		500	500		
Special Health Total	30,201	50,344	69,566	13,608	56,000	53,500		
EARLY INTERVENTION PROGRAM								
A.4059.4209 EARLY INTERVENT.	61,316	112,041	125,000	66,369	145,000	140,000		
A.4059.4237 TRANSPORTATION	5,810	8,555	10,000	2,591	15,000	12,121		
Department Total	67,127	120,596	135,000	68,960	160,000	152,121		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
CHEMICAL DEPENDENCY CLINIC								
A.4252.1003 CHEM.DEP.CSL G13	38,693	24,152	37,135	28,112	41,638	41,638		
A.4252.1004 PROG. COORD. G20	53,217	54,084	60,230	45,596	67,605	67,605		
A.4252.1005 PR.ACCCT-CLK G10								
A.4252.1008 RECOV PEER ADVOC			31,975		34,409	34,409		
A.4252.1011 STAFF SW G19	56,704	59,111	61,518	46,569	68,789	68,789		
A.4252.1012 OFFICE/KEYBD G05	33,335	33,335	33,835	25,572	36,330	36,330		
A.4252.1013 STAFF SW G19	41,483	34,196	54,297	41,104	61,019	61,019		
A.4252.1014 STAFF CLINIC G17	48,339	41,178	52,533	35,006	52,017	52,017		
A.4252.1017 CRED DEP.CSL G15	3,714	21,533	43,433	13,327	44,469	44,469		
A.4252.1022 ADMIN SUPP III G	4,104	35,353	36,808	27,864	41,175	41,175		
A.4252.1801 CRED CDC P/T G15	6,275	10,956						
A.4252.1901 OVERTIME	908	3,791	250		250	250		
A.4252.1905 HEALTH BUYOUT	2,500	2,000	2,000	2,000	2,000	2,000		
A.4252.1911 HEALTH INS ENCEN			750	750	750	750		
Personal Services Total	339,626	319,688	414,764	265,902	450,451	450,451		
A.4252.2100 OFFICE FURNITURE		1,331	1,200					
A.4252.2205 COMPUTER EQUIP.	6,034	2,449	37					
A.4252.2300 OFFICE EQUIPMENT	525							
A.4252.2401 VEHICLES		23,545						

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
Equipment Total	6,559	27,324	1,237					
A.4252.4101 OFFICE SUPPLIES	1,250	1,136	1,250	198	1,250	1,250		
A.4252.4109 PRINTED MATERIAL	364	547	500		500	500		
A.4252.4140 BOTTLED WATER	59	60	60		60	60		
A.4252.4207 DATA PROCESSING	482	3,689	5,000		5,000	5,000		
A.4252.4224 CLINIC EXPENSES	13,693	4,570	6,963	2,482	6,900	6,900		
A.4252.4259 CONSULTANT FEES	25,815	36,703	34,850	27,148	39,000	39,000		
A.4252.4300 OFFICE EXPENSES			100		100	100		
A.4252.4303 TRAVEL EXPENSES	425	1,014	500		500	500		
A.4252.4306 MISC. EXPENSES	130		200		200	200		
A.4252.4321 TRAINING & EDUC.	560	2,944	3,500		3,500	500		
A.4252.4599 REPAIRS & MAINT.	72	446	1,500	165	1,500	1,000		
A.4252.4609 DRUG TESTING	17,729	20,369	19,800	4,367	19,800	19,800		
A.4252.4623 CPA FEES	3,000	2,325	3,000	2,500	3,000	3,000		
A.4252.4626 S.O.R. INITIATI			37,039	12,309				
A.4252.4668 GAMBLING TREAT.			100		100	100		
Contractual Exp. Total	63,579	73,802	114,362	49,169	81,410	77,910		
Department Total	409,764	420,814	530,363	315,070	531,861	528,361		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
MENTAL HEALTH DEPARTMENT								
A.4310.1001 MH DIRECTOR	86,565	90,245	92,138	66,114	94,207	94,207		
A.4310.1003 DEPUTY DIRECTOR		40,069	69,089	44,671	67,394	67,394		
A.4310.1004 SR ADVOC MGR G17	59,824	59,824	59,824	45,247	64,297	64,297		
A.4310.1005 ADVOC MGR G15	31,378	41,324	43,133	32,653	48,361	48,361		
A.4310.1006 PROG. COORD. G20								
A.4310.1007 STAFF SW G19	59,522	35,123	51,890	39,282	58,429	58,429		
A.4310.1008 OFFICE/KEYBD G05								
A.4310.1010 SYS COOR II G18								
A.4310.1011 STAFF SW G19	67,332	67,332	67,332	50,931	72,379	72,379		
A.4310.1012 STAFF SW G19								
A.4310.1013 STAFF SW G19	67,332	67,332	67,332	50,931	72,879	72,879		
A.4310.1014 PGM COORDINATOR								
A.4310.1015 STAFF SW G19								
A.4310.1017 INTENSIVE CM G17								
A.4310.1018 OFF/KEY WKR G05								
A.4310.1023 SR.AC-TYP G08	35,128	29,742	30,857	15,904	34,406	34,406		
A.4310.1024 ACCT/CLK TYP G07	28,771	29,819	30,867	15,910	34,344	34,344		
A.4310.1025 STAFF CLINICIAN	46,242	48,339	50,436	38,181	56,529	56,529		
A.4310.1026 STAFF SW G19	52,815	45,528	54,297	41,104	61,019	61,019		
A.4310.1027 PR.ACCT-CLK G10	18,009							

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.4310.1029 FISCAL COOR. G19								
A.4310.1030 ACCT-CLK/TYP G07	23,561	28,771	29,819	22,574	33,216	33,216		
A.4310.1031 HYG SVCS ADM G19	59,611	62,707	65,912	49,879	73,683	73,683		
A.4310.1032 ADVOC MGR G15	41,324	43,133	44,942	34,022	50,307	50,307		
A.4310.1033 BEHAVIOR. HN G17	50,436	52,533	54,630	41,355	61,041	61,041		
A.4310.1034 ADMIN SUPP I G08	24,924	14,210	29,742	12,487	32,006			
A.4310.1035 STAFF SOCIAL WRK	67,332	67,332	67,332	50,931	72,379	72,379		
A.4310.1036 STAFF CLINICIAN	48,339	50,436	52,533	39,768	58,785	58,785		
A.4310.1037 STAFF CLINICIAN G	39,687	46,112	48,339	36,593	54,273	54,273		
A.4310.1038 QUALITY IMPROVE	2,814	49,946	58,919	30,341	65,736	65,736		
A.4310.1039 ADV CARE MGR G15		23,750	43,133	24,128	46,415	46,415		
A.4310.1040 ADMIN SUPPORT II	12,632	36,231	37,983	28,715	42,144	42,144		
A.4310.1600 NON-UNION LONGEV	3,000	3,000	3,500	2,500	3,500	3,500		
A.4310.1802 FISC COOR PT G19								
A.4310.1804 ACCT CLK TYP PT			14,386	8,436	18,346	15,425		
A.4310.1901 OVERTIME	1,146	974	1,500		1,500	1,500		
A.4310.1905 HEALTH BUYOUT	7,250	6,917	10,000	8,667	9,000	9,000		
A.4310.1911			3,250	4,000	4,000	4,000		
Personal Services Total	999,884	1,072,558	1,183,115	835,322	1,290,575	1,255,648		
A.4310.2101 OFFICE EQUIPMENT	2,901	3,056	2,882	482				
A.4310.2224 COMPUTER EQUIP.	31,128	37,282						

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.4310.2306 PHOTOCOPIER			7,738	7,738				
A.4310.2401 VEHICLES	23,522							
Equipment Total	57,551	40,337	10,620	8,220				
A.4310.4101 OFFICE SUPPLIES	2,247	1,826	2,301	498	2,250	2,250		
A.4310.4109 PRINTED MATERIAL	1,300	1,008	1,300	777	1,300	1,300		
A.4310.4112 MED RECORD SOFT.								
A.4310.4121 EMERG MEDICATION			1,000		1,000	500		
A.4310.4140 BOTTLED WATER	100	100	100		100	100		
A.4310.4203 DUES/MEMBERSHIPS	1,671	1,721	1,773	1,773	1,826	1,826		
A.4310.4207 DATA PROCESSING	20,000	14,828	20,000		20,000	20,000		
A.4310.4211 CHILD PSYCH.	40,118	46,710	50,000	28,493	75,400	75,400		
A.4310.4224 CLINIC EXPENSES	89,101	40,802	242,728	176,412	30,000	30,000		
A.4310.4303 TRAVEL EXPENSES	700	648	700	46	700	700		
A.4310.4306 MISC. EXPENSES	16	20	100	8	100	100		
A.4310.4321 TRAINING & EDUC.	9,585	5,769	8,000	220	8,000	3,000		
A.4310.4599 REPAIRS & MAINT.	7,197	8,269	8,000	2,682	8,000	8,000		
A.4310.4605 EMR CONTRACT	22,687	23,087	24,200	22,427	24,200	24,200		
A.4310.4612 MED.DIR.CONTRACT	5,555	7,893	7,000	5,638	7,000	7,000		
A.4310.4618 PREV & EDUC CONT	180,501	181,135	231,135	208,031	231,135	184,908		
A.4310.4619 ICM - ADULTS	6,065	7,592	14,815	2,243	14,815	14,815		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.4310.4620 ICM - CHILDREN	2,719	1,777	6,733	727	6,733	6,733		
A.4310.4623 CPA FEES	6,700	5,125	7,000	5,700	7,000	7,000		
A.4310.4625 CLINICIAN CONT.	6,540	25,921	32,600	11,353	32,000	32,000		
A.4310.4627 PSYCHIATRIC CONT	176,308	154,310	190,000	162,377	228,600	228,600		
A.4310.4631 SUICIDE PREVENT.								
Contractual Exp. Total	579,109	528,540	849,485	629,405	700,159	648,432		
Department Total	1,636,544	1,641,435	2,043,221	1,472,948	1,990,734	1,904,080		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
COMMUNITY SUPPORT PROGRAM								
A.4321.1009 VOC.REHAB.CO G15								
A.4321.1011 Bus. MGR I G13	44,367	45,925	45,925	34,728	49,846	49,846		
A.4321.1012 BUS. MGR II G15								
A.4321.1017 STAFF SW-CS G19	59,111	31,584	51,890		55,839	55,839		
A.4321.1901 COMM SUPPORT (MH)	256	665	500		500	500		
A.4321.1905 HEALTH BUYOUT								
A.4321.1911 HEALTH INS INCEN								
Personal Services Total	103,734	78,174	98,315	34,728	106,185	106,185		
A.4321.2101 OFFICE FURNITURE								
A.4321.2205 COMPUTER EQUIP.								
A.4321.2300 OFFICE EQUIPMENT								
Equipment Total								
A.4321.4212 CONSUMER INITIA.	11,137	11,137	11,137	8,353	11,137	8,910		
A.4321.4214 CASE MGT. PROG.	51,389	51,389	52,938	38,542	52,938	42,350		
A.4321.4276 KENDRA'S LAW			2,000		2,000	2,000		
A.4321.4606 TRANSITION CONT.	23,142		23,142		23,142	18,514		
A.4321.4611 FAM.SUP.RESPIITE	605	999	1,867	1,309	1,867	1,867		
A.4321.4613 REHAB/COFFEE HSE	2,658	2,658	2,658	1,994	2,658	2,126		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.4321.4614 RSS SOCIAL CLUB	139,679	140,072	141,041	105,781	141,041	112,833		
A.4321.4615 RSS WARM-LINE	22,710	22,722	22,777	17,075	22,777	18,222		
A.4321.4617 REHAB/TRANSPORT	25,849	25,876	25,876	19,406	25,876	20,701		
A.4321.4618 REHAB/SUP. SERV.	388,026	398,127	402,007	298,597	402,007	321,606		
A.4321.4619 ARC VOCATIONAL	18,186		18,186		18,186	14,549		
A.4321.4620 SUP. WORK SLOTS	49,102	20,299	49,147	15,374	49,147	39,318		
A.4321.4623 CPA FEES	550	550	550	550	550	550		
A.4321.4625 CRISIS BED CONT.	23,412	23,441	23,566	17,675	23,566	18,853		
A.4321.4626 FAM. SUPP EXPAN.	111,469	109,655	112,795	63,222	112,795	90,236		
A.4321.4627 HEALTH HOME INIT								
A.4321.4631 IPS SUPP EMPLOY	167,449	168,296	172,063	120,444	172,063	137,650		
A.4321.4677 CELLULAR PHONES	1,767	1,878	2,500		2,500	2,000		
Contractual Exp. Total	1,037,130	977,098	1,064,250	708,319	1,064,250	852,285		
Department Total	1,140,863	1,055,272	1,162,565	743,046	1,170,435	958,470		
ADULT REHABILITATION PROGRAM								
A.4322.4618 ADULT REHAB PROG	95,000	68,080	95,000	34,040				
Department Total	95,000	68,080	95,000	34,040				

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
CCSI MENTAL HEALTH PROGRAM								
A.4324.1001 PROGRAM COOR G20								
A.4324.1003 CCSI/SPOA COORD	53,437	29,641	48,955	5,606	52,681	52,681		
A.4324.1004 SR ADVOC CARE MG	37,572	47,281	48,339	24,136	54,273	54,273		
A.4324.1901 OVERTIME		105						
A.4324.1905 Health Buy Out	2,000	1,000						
A.4324.1911 HEALTH INS INCEN								
Personal Services Total	93,009	78,027	97,294	29,742	106,954	106,954		
A.4324.2300 OFFICE EQUIPMENT								
Equipment Total								
A.4324.4101 OFFICE SUPPLIES	173	167	233	60	200	200		
A.4324.4251 SCCAP CONTRACT	124,325	128,874	131,526	92,068	131,526	105,221		
A.4324.4303 TRAVEL	10		100	18	100	100		
A.4324.4321 TRAINING & EDUC.	90		250		250	250		
A.4324.4399 OTHER OFFICE EXP	178	250	250	250	250	250		
A.4324.4501 VEHICLE MAINT.	3,264	1,235	2,000	323	2,000	2,000		
A.4324.4611 RESPITE	841	267	1,000	150	1,000	1,000		
Contractual Exp. Total	128,881	130,792	135,359	92,869	135,326	109,021		

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2021
Adopted
Budget

2021
Finance
Committee

2021
Tentative
Budget

2021
Dept.
Request

2020
Actual
to 09/30

2020
Budget
Amount

2019
Actual
Expend.

2018
Actual
Expend.

ACCOUNT DESCRIPTION

Department Total 221,891 208,819 232,653 122,611 242,280 215,975

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
TRANSPORTATION SYSTEM								
A.5630.1001 DIRECTOR	53,443	55,715	56,887	40,820	58,169	58,169		
A.5630.1010 AUTO MECH II G13	46,133	10,103	41,569	26,586	41,638	39,961		
A.5630.1012 AUTO MECH II G13	47,483	47,483	47,483	35,907	51,023	51,023		
A.5630.1013 MECHANIC HELPER		12,727	5,914	3,709				
A.5630.1017 BUS. MGR-1 G13	10,102	37,135	39,193	20,187	43,815	43,815		
A.5630.1018 ADMIN SUPP I G08	25,710							
A.5630.1600 NON-UNION LONGEV	500	500	500	365	500	500		
A.5630.1901 OVERTIME	3,478	6,924	3,000	1,960	3,000	3,000		
A.5630.1905 HEALTH BUYOUT	917			250				
A.5630.1911 HEALTH INS INCEN			1,000	1,000				
Personal Services Total	187,765	170,587	195,546	130,785	198,145	196,468		
A.5630.2101 OFFICE FURNITURE					400	400		
A.5630.2201 OFFICE EQUIPMENT		28,660						
A.5630.2205 COMPUTER EQUIP.		2,712						
VEHICLES								
A.5630.2405 VEHICLES	446,971		362,790	350,844				
A.5630.2450 BUSES			14,888	12,875				
A.5630.2451 BUS EQUIPMENT	45,535							
A.5630.2452 MEDICAID VEHICLE	90,780	23,827	50,000		20,000	20,000		
A.5630.2955 GARAGE EQUIPMENT	3,239	4,906	59,703	47,114				

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
Equipment Total	586,525	60,105	487,380	410,833	20,400	20,400		
A.5630.4101 OFFICE SUPPLIES	433	646	600	266	600	600		
A.5630.4103 GAS AND OIL	122,953	114,135	119,500	37,635	115,200	115,200		
A.5630.4104 MEDICAID GAS/OIL	28,887	25,446	29,000	9,065	24,200	24,200		
A.5630.4110 TOOL REIMBURSE.	700	700	700	350	700	700		
A.5630.4111 BOOT ALLOWANCE	300	416	450	150	300	300		
A.5630.4112 UNIFORMS	3,523	2,837	2,500	1,771	2,500	2,500		
A.5630.4245 BUILDING IMPROVE	20,709	45,867	135,508					
A.5630.4301 UTILITIES	13,217	12,447	15,000	8,346	14,000	14,000		
A.5630.4303 TRAVEL EXPENSES	2,122	2,309	2,500	817	2,100	2,100		
A.5630.4304 MEDICAID MISC EX	3,200	2,656	3,200	1,293	2,700	2,700		
A.5630.4305 PRINTING & ADVER	5,472	7,214	10,500	3,068	9,000	7,500		
A.5630.4306 MISC. EXPENSES	457	460	500	245	500	500		
A.5630.4307 MED. SR. CO CONT	162,416	141,658	170,000	70,761	152,000	152,000		
A.5630.4308 SR.COUNCIL CONT.	497,484	493,550	549,500	216,941	495,000	495,000		
A.5630.4309 BUS MAINTENANCE	75,803	81,183	78,000	29,702	71,000	71,000		
A.5630.4319 GENERATOR MAINT.								
A.5630.4321 TRAINING & EDUC	657	885	1,000	10	1,000	1,000		
A.5630.4323 DUES/MEMBERSHIPS	415	375	500	375	500	500		
A.5630.4501 VEHICLE MAINT.	100		500	42	500	250		
A.5630.4502 MED. VEH. MAINT	9,300	14,850	10,000	2,359	9,000	9,000		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.5630.4513 BUILDING MAINT.	732	524	2,000	760	1,500	750		
A.5630.4542 GARAGE MAINT.	2,381	2,020	2,300	1,123	2,100	2,100		
A.5630.4599 OFF EQUIP MAINT.								
Contractual Exp. Total	951,260	950,177	1,133,758	385,080	904,400	901,900		
Department Total	1,725,551	1,180,870	1,816,684	926,698	1,122,945	1,118,768		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
OTHER TRANSPORTATION PROGRAM								
A.5680.4709 GILBOA RES. ROAD	1,675	1,160	1,796		1,700	1,700		
Department Total	1,675	1,160	1,796		1,700	1,700		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
SOCIAL SERVICES DEPARTMENT								
A.6010.1001 SR.AC-TYP G08	15,498							
A.6010.1003 SUPPORT INV. G11								
A.6010.1005 LEGAL ASSIST G12	45,083	45,083	45,083	34,089	48,439	48,439		
A.6010.1006 CASEWORKER G15	53,178	53,678	55,487	27,362	46,415	46,415		
A.6010.1007 CASEWORKER G15	41,824	43,633	45,442	4,206	44,469			
A.6010.1008 CASEWORKER G15								
A.6010.1009 BUS. MGR I G13								
A.6010.1300 DSS COMMISSIONER	77,270	77,454	82,245	59,016	88,057	88,057		
A.6010.1301 HEAD SW EXAM G20	60,611	63,018	65,425	49,468	56,339	72,879		
A.6010.1302 SUPPORT INV. G11	35,072	11,563	33,706	25,516	37,740	37,740		
A.6010.1303 PRIN SWE G18	49,096	51,045	52,994	40,058	59,008	59,008		
A.6010.1304 CASEWORKER G15	32,320	43,133	44,942	34,022	50,307	50,307		
A.6010.1308 CASEWORKER G15	43,133	44,942	46,751	35,391	52,253	52,253		
A.6010.1309 CASEWORKER G15	50,369	60,439	50,869	9,984	46,415	46,415		
A.6010.1310 CASEWORKER G15	50,869	52,678	52,678	39,857	56,645	56,645		
A.6010.1311 CASEWORKER G15	50,869	50,869	50,869	38,488	56,645	56,645		
A.6010.1312 CASEWORKER G15	53,678	55,487	55,487	41,943	59,591	59,591		
A.6010.1313 CASEWORKER G15	50,369	50,369	50,369	38,129	54,699	54,699		
A.6010.1314 PRIN.SW EXAM G18	51,045	51,098	46,147	34,914	51,717	51,717		
A.6010.1315 SR. SW EXAM G13	42,309	37,040	45,925	34,728	49,346	49,346		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.6010.1317 DEPUTY DSS COMM.	38,561		58,593	19,009	62,731	62,731		
A.6010.1318 PRIN.AC-TYP G10								
A.6010.1319 ADMIN SUP II G10	36,339	22,130	31,975	26,461	38,950	38,950		
A.6010.1320 CHILD SUP EC G17	55,130	57,227	57,227	43,301	62,041	62,041		
A.6010.1321 ADMIN SUPPORT I		7,627	29,742	4,551	32,006			
A.6010.1322 ADMIN SUPPORT I		33,087	34,202	25,891	38,006	38,006		
A.6010.1323 SW EXAMINER G11	37,274	39,666	41,031	31,042	44,116	44,116		
A.6010.1324 SR.SW EXAM. G13								
A.6010.1325 ADMIN SUPPORT I		17,689	29,742	22,515	33,206	33,206		
A.6010.1326 ADMIN SUPPORT I		17,310	30,857	13,128	33,206	33,206		
A.6010.1328 ADMIN SUPP I G08	10,221	22,337	35,817	22,396	33,206	33,206		
A.6010.1329 ADMIN SUPP II G1	37,483	38,735	39,235	5,680	34,409			
A.6010.1330 SR.SW EXAM G13	45,425	44,976	43,867	33,189	48,846	48,846		
A.6010.1331 CASEWORKER G15	38,384	44,942	46,751	35,391	52,253	52,253		
A.6010.1332 SW EXAMINER G11	29,961	33,577	35,071	18,076	39,209	39,209		
A.6010.1333 SW EXAMINER G11								
A.6010.1335 SW EXAMINER G11	35,071	36,436	37,801	28,616	42,147	42,147		
A.6010.1336 ACCT-CLK TYP G07								
A.6010.1337 CASEWORKER G15	53,178	53,178	53,178	40,215	57,145	57,145		
A.6010.1341 ADMIN SUPPORT I	10,370	23,999	30,857	16,240	33,206	33,206		
A.6010.1342 SW EXAMINER G11	30,998	35,071	36,436	27,583	40,678	40,678		
A.6010.1343 SW EXAMINER G11	31,769	35,071	36,436	27,583	40,678	40,678		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.6010.1347 SW EXAMINER G11	21,164	33,646	35,071	18,076	39,209	39,209		
A.6010.1348 SW EXAMINER G11	44,246	44,761	44,761	17,262	37,740	37,740		
A.6010.1350 OFFICE/KEYBD G05								
A.6010.1351 OFFICE/KEYBD G05								
A.6010.1352 OFFICE/KEYBD G05	32,382	33,335	33,335	25,213	35,830	35,830		
A.6010.1353 OFFICE/KEYBD G05	28,070	9,152	27,117	10,992	30,205	30,205		
A.6010.1354 ACCT-CLK/TYP G07	31,915							
A.6010.1355 OFFICE/KEYBD G05	28,070	29,023	29,976	22,691	33,280	33,280		
A.6010.1356 OFFICE/KEYBD G05	3,616							
A.6010.1357 SR.OFF/KEYBD G07								
A.6010.1358 OFFICE/KEYBD G05	29,023	29,976	30,929	23,413	34,305	34,305		
A.6010.1360 CASEWORKER G15	49,404	50,869	50,869	38,488	44,469	44,469		
A.6010.1361 ACCT-CLK/TYP G07								
A.6010.1362 ACCT-CLK/TYP G07	9,370							
A.6010.1363 ACCT-CLK/TYP G07								
A.6010.1364 ACCT-CLK/TYP G07	23,847							
A.6010.1365 ACCT-CLK/TYP G07	24,362							
A.6010.1371 EMPLOY COORD G16	46,147	48,096	50,045	37,865	55,911	55,911		
A.6010.1373 INVESTIGATOR G12	42,532	44,738	45,083	23,210	48,939	48,939		
A.6010.1377 EMPLOYMENT REP G								
A.6010.1382 SW EXAMINER G11	27,636	34,798	36,436	27,583	40,678	40,678		

Tentative Budget
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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.6010.1385 PRIN.AC/TYP G10								
A.6010.1386 CONFIDENTIAL SEC	38,686	36,122	39,179	28,113	41,645	41,645		
A.6010.1387 SUPPORT INV. G11	37,801	34,803	41,031		36,271			
A.6010.1388 CASEWORKER G15	40,693	34,446	44,942	34,022	50,307	50,307		
A.6010.1391 ADMIN SUPPORT II			30,675	18,794	35,756	35,756		
A.6010.1392 OFFICE/KEYBD G05	11,899	16,256	28,070	11,465	30,205	30,205		
A.6010.1393 CASEWORKER G15	53,178	33,244	41,324	34,134	46,415	46,415		
A.6010.1394 ASSESS COORD G16								
A.6010.1395 CASEWORKER G15	50,369	50,869	50,869	38,488	56,645	56,645		
A.6010.1396 CASEWORKER G15	43,133	44,942	46,751	34,537	52,253	52,253		
A.6010.1397 ACCOUNT.SUPV G17	53,533	68,618	56,427	28,883	53,017	53,017		
A.6010.1399 SW EXAMINER G11	37,801	39,166	41,031	31,042	44,116	44,116		
A.6010.1401 DSS ATTORNEY	76,853	80,120	81,801	58,697	83,644	83,644		
A.6010.1402 SOC SVCS ATTORNE			65,911	31,832	70,644	70,644		
A.6010.1405 SR.SUPP. INV. G13	47,983	47,983	47,983	36,266	53,200	53,200		
A.6010.1407 CASEWORKER G15	51,369	51,369	51,369	38,846	55,199	55,199		
A.6010.1408 SR CASEWORKR G16	54,443	41,302	54,443	41,174	58,508	58,508		
A.6010.1409 SERV.COORD. G20	71,594	45,535	72,094	54,520	80,261	80,261		
A.6010.1412 SR. SW EXAM. G13								
A.6010.1414 SW EXAMINER G11	36,436	37,801	39,166	29,650	43,616	43,616		
A.6010.1422 CASEWORKER G15	52,678	53,178	53,178	40,215	57,145	57,145		
A.6010.1423 CASEWORKER G15	43,133	44,942	46,751	35,391	52,253	52,253		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.6010.1807 PT SW EXAM. G11								
A.6010.1808 PT CASEWRKR G15	11,513	16,910	21,567		22,235			
A.6010.1809 SR SWE P/T G13	15,986	10,770	19,347	7,229	22,496	22,496		
A.6010.1901 OVERTIME	109,598	137,086	109,000	45,763	109,000	109,000		
A.6010.1902 STANDBY PAY	30,025	30,055	30,080	19,450	30,800	30,800		
A.6010.1905 HEALTH BUYOUT	27,833	23,667	28,000	25,750	31,000	31,000		
A.6010.1911 HEALTH INS INCEN			17,000	17,000	19,000	19,000		
Personal Services Total	3,422,629	3,387,422	3,775,087	2,447,950	4,029,506	3,810,241		
A.6010.2101 OFFICE FURNITURE	6,583	2,185	10,171	3,079	5,000	5,000		
A.6010.2201 OFFICE EQUIPMENT		39	4,500	2,278	2,500	1,000		
A.6010.2205 COMPUTER EQUIP.	54,448	2,565	27,950	2,480	12,320	5,000		
A.6010.2303 CALCULATORS								
A.6010.2306 COPIER LEASE	9,307	7,119	9,500	8,532	9,500	9,500		
A.6010.2401 VEHICLES	35,879	35,008	25,000	24,594	25,000	25,000		
Equipment Total	106,218	46,916	77,121	40,963	54,320	45,500		
A.6010.4101 OFFICE SUPPLIES	6,957	3,900	6,500	1,751	6,500	5,000		
A.6010.4103 GAS & OIL	39,981	37,991	40,000	14,072	40,000	40,000		
A.6010.4109 REFERENCE BOOKS	318	1,256	1,500	1,351	1,500	1,500		
A.6010.4130 PAPER PRODUCTS	7,989	7,379	7,170	4,913	7,100	7,100		
A.6010.4207 DATA PROCESSING	9,900	11,380	10,000	5,183	10,000	10,000		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.6010.4677 CELLULAR PHONES	3,750	3,977	3,750		3,750	3,750		
A.6010.4678 STATE DSS FEES	16,775	21,813	25,000	31,976	35,000	35,000		
A.6010.4679 SPEC.ADOPT.EXPEN	13,460	18,692	24,000	3,132	28,000	28,000		
A.6010.4680 TRAIN LIC. PROF.		300			300	300		
A.6010.4681 SHERIFF'S FEES	829	611	830		800	800		
A.6010.4683 SEARCH & LOCATE	2,200	2,400	2,400	1,600	2,400	2,400		
A.6010.4718 DRUG TESTING	90,857	112,116	100,000	68,893	110,000	110,000		
Contractual Exp. Total	597,944	673,767	676,863	386,690	582,994	581,150		
Department Total	4,126,792	4,108,106	4,529,071	2,875,603	4,666,820	4,436,891		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
DAY CARE PROGRAM								
A. 6055.4615 DAY CARE PROGRAM	254,502	275,697	275,000	213,129	275,000	275,000		
Department Total	254,502	275,697	275,000	213,129	275,000	275,000		
SERVICES FOR RECIPIENTS								
A. 6070.4272 CLINICAL EVAL.	25,278	22,166	25,000	10,729	25,000	25,000		
A. 6070.4274 PARENT AID	100,874	125,128	131,202	69,673	131,202	131,202		
A. 6070.4276 CHILD PROTECTIVE	743	1,655	1,500	576	1,500	1,500		
A. 6070.4278 ADULT PROTECTIVE	13,646	15,194	15,000	6,400	15,000	15,000		
A. 6070.4600 MISC. PREVENTIVE	497,253	420,343	560,000	317,379	560,000	560,000		
A. 6070.4603 DAY CARE								
A. 6070.4610 TURN ABOUT PROG.	102,491	83,254	100,000	56,314	100,000	100,000		
A. 6070.4611 STEPPING STONES	40,155							
A. 6070.4612 SUPERVISED VISIT	91,568	92,290	92,290	41,898	92,290	92,290		
A. 6070.4625 DOMESTIC VIOLEN.	88,088	86,349	100,000	53,191	100,000	100,000		
A. 6070.4670 CLINICAL PSYCHOL	68,372	69,298	70,000	37,222	70,000	70,000		
A. 6070.4675 VISIONS	233,012	235,440	273,275	163,810	273,275	273,275		
Department Total	1,261,481	1,151,117	1,368,267	757,191	1,368,267	1,368,267		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
MEDICAL ASSISTANCE								
A.6101.4272 HEALTH INSURANCE	225		300		300	300		
A.6101.4306 MISC. EXPENSES								
A.6101.4314 TRANSPORT/MEDIC.	24,066							
Department Total	24,291		300		300	300		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
MANDATED MEDICAID PROGRAM								
A.6102.4638 MEDICAID PROGRAM	5,480,423	5,573,003	5,467,852	3,900,689	5,701,215	5,701,215		
Department Total	5,480,423	5,573,003	5,467,852	3,900,689	5,701,215	5,701,215		
OTHER SOCIAL SERVICES PROG.								
A.6109.4640 FAMILY ASSIST.	2,720,306	3,510,573	2,800,000	1,963,844	2,800,000	2,800,000		
Other D.S.S. Prog.Total	2,720,306	3,510,573	2,800,000	1,963,844	2,800,000	2,800,000		
FOSTER CARE SERVICES								
A.6119.4522 ROOM & BOARD	56,107	97,206	119,000	87,826	122,000	122,000		
A.6119.4525 CLOTHING	2,388	1,837	2,000	917	2,000	2,000		
A.6119.4526 SUBSIDIZED ADOPT	543,356	616,463	585,000	429,775	600,000	600,000		
A.6119.4527 INSTTIT.PLACEMENT	821,893	1,244,523	950,000	632,270	950,000	950,000		
A.6119.4528 MISC. EXPENSES	15,078	25,506	15,000	13,573	15,000	15,000		
A.6119.4529 CSE INSTTIT.PLACE		62,386	149,175	124,772	150,000	150,000		
Department Total	1,438,821	2,047,922	1,820,175	1,289,133	1,839,000	1,839,000		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
JUVENILE DELINQ. FOSTER CARE								
A.6123.4643 JD FOSTER CARE		31	2,000		2,000			
A.6123.4644 JD NONSECURE DET	225,429	137,834	230,000	51,850	230,000	230,000		
Department Total	225,429	137,865	232,000	51,850	232,000	230,000		
OTHER SOCIAL SERVICES PROG.								
A.6129.4644 TRAINING SCHOOL	54,971	197,660	200,000	82,953	200,000	200,000		
A.6140.4646 SAFETY NET PROG.	581,508	580,260	656,517	438,527	657,000	600,000		
A.6141.4659 HEAP PROGRAM	44,757	45,608	45,000	22,190	45,000	45,000		
A.6142.4639 EMERG ASSISTANCE	126,716	147,932	190,000	152,342	325,045	325,045		
Other D.S.S. Prog.Total	807,952	971,460	1,091,517	696,013	1,227,045	1,170,045		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.6410.4513 BUILDING MAINT.								
A.6410.4607 HISTORICAL MARKE		2,179						
A.6410.4610 TOUR AGENCY CONT	138,776	27,806	173,400	158,397	150,000	110,000		
A.6410.4611 TOURISM MAPS								
A.6410.4612 TOWN PROMOTIONAL								
A.6410.4675 PROMOTIONAL ACT.								
CONTRACTUAL EXP. TOTAL	138,776	64,307	173,400	158,397	150,000	110,000		
Department Total	138,776	64,307	173,400	158,397	150,000	110,000		

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
ECONOMIC DEVELOPMENT								
A.6420.1003 MARKET SPEC. G19								
A.6420.1004 ED SPEC I G15								
A.6420.1801 ED SPEC I PT G15								
A.6420.1905 HEALTH BUYOUT								
Personal Services Total								
Equipment Total								
A.6420.2101 OFFICE EQUIPMENT								
A.6420.2205 COMPUTER EQUIP.								
Contractual Exp. Total								
A.6420.4115 MARKET. MATERIAL	4,000	5,000	5,000	5,000	5,000	4,000		
A.6420.4232 MVREDC SUPPORT	91,670		15,000	750	15,000	7,500		
A.6420.4233 MOHAWK VALLEY ED	10,000							
A.6420.4238 ECON DEV PLAN	360							
A.6420.4259 GRANT CONSULTANT	43							
A.6420.4303 TRAVEL	352							
A.6420.4305 PRINTING								
A.6420.4308 TRAINING & EDUC.								
A.6420.4324 FINANCE REPORTS								
Contractual Exp. Total	106,424	5,000	20,000	5,750	20,000	11,500		
Department Total	106,424	5,000	20,000	5,750	20,000	11,500		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
VETERAN'S SERVICES								
A.6510.1001 VERTERN SVCS DIR	30,685	52,510	53,615	38,472	54,820	54,820		
A.6510.1801 SERV OFFICER PT	7,425							
A.6510.2205 COMPUTER EQUIP.	1,351	436	350		250	250		
A.6510.4101 OFFICE EXPENSES	115		2,000	489	500	500		
A.6510.4303 TRAVEL EXPENSES			7,000	7,000		5,600		
A.6510.4306 VETERAN GROUPS	7,000	7,000	500		350	350		
A.6510.4321 TRAINING & EDUC.		667						
Contractual Exp. Total	7,115	8,104	11,337	7,489	1,100	6,700		
A.6510.4307 VETERANS SUPPORT			1,487					
Department Total	46,576	60,614	64,952	45,961	55,920	61,520		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
WEIGHTS AND MEASURES								
A.6610.1801 INSPECT I PT G15	18,068	18,390	22,471	11,437	25,154	25,154		
A.6610.1905 HEALTH BUYOUT								
Personal Services Total	18,068	18,390	22,471	11,437	25,154	25,154		
A.6610.2101 MEASURING EQUIP.								
A.6610.2205 COMPUTER EQUIP.	1,230							
Equipment Total	1,230							
A.6610.4100 MATERIALS/SUPPLY								
A.6610.4103 GAS & OIL	762	721	800	182	800	800		
A.6610.4303 TRAVEL EXPENSES			100		100			
A.6610.4306 MISC. EXPENSES	25	183	1,250	25	1,250	1,250		
A.6610.4307 PETROLEUM TESTS	890	99	2,646	131	2,646	2,146		
A.6610.4321 TRAINING & EDUC.			500		500			
A.6610.4500 VEHICLE MAINT.	1,412	178	1,500	55	1,500	500		
A.6610.4509 EQUIPMENT REPAIR			500		500	150		
Contractual Exp. Total	4,825	1,324	7,796	484	7,796	5,346		
Department Total	24,123	19,714	30,267	11,921	32,950	30,500		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
Personal Services Total	404,349	435,462	534,573	345,190	582,638	498,853		
A.6772.2101 OFFICE FURNITURE	60	218	200		200	160		
A.6772.2205 COMPUTER EQUIP.	5,500	5,674	5,200					
A.6772.2300 OFFICE EQUIPMENT								
A.6772.2401 VEHICLES	70,568		25,000	24,594				
A.6772.2520 BLDG IMPROVEMENT								
Equipment Total	76,127	5,892	30,400	24,594	200	160		
A.6772.4101 OFFICE SUPPLIES	2,404	1,612	1,600	451	1,600	1,445		
A.6772.4103 GAS & OIL	18,762	18,941	19,250	8,940	20,000	17,850		
A.6772.4129 NON-FOOD KITCHEN	3,961	1,095	4,000	606	4,210	4,208		
A.6772.4203 DUES/MEMBERSHIPS	1,511	1,036	1,950	1,006	1,950	1,880		
A.6772.4206 REPORTING SYSTEM								
A.6772.4207 DATA PROCESSING								
A.6772.4208 ADVERTISING	705	670	1,500	33	1,500	1,000		
A.6772.4238 SR. COUNCIL CONT.	206,013	211,528	212,500	98,068	257,362	223,896		
A.6772.4239 HOME CARE CONT.	155,641	211,852	285,000	184,422	286,841	186,791		
A.6772.4240 MEALS CONTRACT	305,220	321,208	320,000	221,852	321,000	321,000		
A.6772.4241 LEGAL CONTRACT	6,025	11,579	15,000	5,386	27,950	18,500		
A.6772.4243 SENIOR TRANSPORT	19,613	27,439	23,000	20,575	23,100	21,236		
A.6772.4244 MISC. CONTRACTS	1,498	872	29,772	18,601	1,500	1,500		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.6772.4251 CONFERENCE/TRAIN	2,360	1,835	2,500		2,500	2,177		
A.6772.4259 DIETICIAN CONTR.	4,538	26,790	25,000	12,020	27,950	27,950		
A.6772.4271 LONG-TERM CARE	2,000	2,775	2,500		2,500	2,040		
A.6772.4278 ADULT ADVOCATES								
A.6772.4301 TELEPHONE	1,072	14,264	1,100	803	1,200	1,200		
A.6772.4303 TRAVEL EXPENSES	401	146	500	94	500	460		
A.6772.4405 RENT	12,900	12,900	12,900	4,300	12,900	12,900		
A.6772.4501 VEHICLE MAINT.	10,498	12,078	14,550	7,122	14,550	11,948		
A.6772.4629 CAREGIVE/RESPIRE	22,316	33,370	50,000	38,834	53,947	53,947		
A.6772.4638 BAL. INCENT PROG								
A.6772.4660 FLOOD VICTIM AID								
A.6772.4664 HEALTH/RECREAT.	1,809	2,111	2,000	479	2,000	1,757		
Contractual Exp. Total	779,245	914,101	1,024,622	623,592	1,065,060	913,685		
Department Total	1,259,721	1,355,454	1,589,595	993,377	1,647,898	1,412,698		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
SPECIAL RECREATION FACILITY								
A.7180.4306 SNOWMOBILE CLUBS	57,580	56,226	68,000	54,766	68,000	68,000		
Department Total	57,580	56,226	68,000	54,766	68,000	68,000		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
YOUTH PROGRAMS								
A.7310.1001 YOUTH DIRECTOR	50,369	52,510	53,615	26,194	54,820	54,820		
A.7310.1005 YOUTH BUREAU ASS	39,987	40,487	40,718	20,841	43,491	43,491		
A.7310.1007 PROGRAM COORD AS			35,353	17,367	39,609	39,609		
A.7310.1008 PROGRAM COOR ASS								
A.7310.1600 NON-UNION LONGEV	500	1,000	1,000	500	1,000	1,000		
A.7310.1801 PT REC.SUPER G08	3,890	6,537	4,000	4,000	4,000	4,000		
A.7310.1802 PT REC.ASST. G06	3,276	6,731	4,000	4,000	4,000	4,000		
A.7310.1803 ADV PROG SPEC P/								
A.7310.1804 PT REC. HELPER	3,579	4,203	3,200		3,200	3,200		
A.7310.1905 HEALTH BUYOUT								
A.7310.1911 HEALTH INS INCEN			500	500	750	750		
Personal Services Total	144,729	146,160	142,386	65,402	150,870	150,870		
A.7310.2101 OFFICE EQUIPMENT								
A.7310.2205 COMPUTER EQUIP.		1,602	1,100		550	550		
A.7310.2401 TRANSPORT VAN								
Equipment Total		1,602	1,100		550	550		
A.7310.4101 OFFICE SUPPLIES	634	666	500		500	500		
A.7310.4303 TRAVEL EXPENSES	994	1,187	1,200	365	1,000	1,000		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
COUNTY HISTORIAN								
A.7510.1001 COUNTY HISTORIAN	5,100	5,317	5,100	2,550	5,215	5,215		
A.7510.2205 COMPUTER EQUIPME								
A.7510.4101 OFFICE SUPPLIES								
A.7510.4302 POSTAGE								
A.7510.4303 TRAVEL EXPENSES								
A.7510.4321 TRAINING & EDUC.								
A.7510.4323 DUES & MEMBERSHI								
Contractual Exp. Total								
Department Total	5,100	5,317	5,100	2,550	5,215	5,215		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
HISTORICAL PROPERTY - OSF								
A.7520.1001 OSF DIRECTOR	67,866	11,732	52,108	25,848	55,719	55,719		
A.7520.1002 CURATOR G15	53,178	53,178	53,678	27,625	59,591	59,591		
A.7520.1005 CUSTODIAN G07	30,631	21,004	28,771	16,450	35,472	35,472		
A.7520.1600 NON-UNION LONGEV	1,692							
A.7520.1901 OVERTIME								
A.7520.1905 HEALTH BUYOUT	2,000	2,417	2,000	2,000	2,000	2,000		
A.7520.1911 HEALTH INS INCEN			750	750	1,000	1,000		
Personal Services Total	155,367	88,331	137,307	72,674	153,782	153,782		
A.7520.2101 OFFICE FURNITURE		345						
A.7520.2205 COMPUTER EQUIP.		1,996	2,300		1,820	1,820		
A.7520.2306 PHOTOCOPIER								
A.7520.2605 AIR CONDITIONER	488							
A.7520.2967 MAINTENANCE TOOL		678	1,122	1,022	1,122	1,122		
Equipment Total	488	3,019	3,422	1,022	2,942	2,942		
A.7520.4101 OFFICE SUPPLIES	615	754	600		600	600		
A.7520.4110 BOOT ALLOWANCE	128	93	150		150	150		
A.7520.4133 ACID-FREE MATER.	675		150		150	150		
A.7520.4245 RESTORE/CONSERVE	642		150		150	150		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.7520.4259 CONSULTANT		3,968						
A.7520.4300 ALARM/SECURITY	414	414	414	104	414	414		
A.7520.4301 TELEPHONE	1,664	1,827	1,663	162	1,663	1,663		
A.7520.4303 CONFER. & TRAVEL	949	200	450		450	450		
A.7520.4305 ADVERTISING	12,873	13,569	13,000	2,780	13,000	3,500		
A.7520.4306 HIST TOURISM PRO								
A.7520.4404 TRASH REMOVAL	282	288	288	24	288	288		
A.7520.4408 LAWN CARE	324	65	323	29	323	323		
A.7520.4520 BLDG MAINT/IMPRV	3,643	2,132	4,000		4,000	4,000		
A.7520.4671 HISTOR. SOCIETY	48,434	50,000	58,000	58,000	58,000	46,400		
Contractual Exp. Total	70,642	73,311	79,188	61,098	79,188	58,088		
Department Total	226,497	164,661	219,917	134,794	235,912	214,812		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
PLANNING AND DEVELOPMENT								
A.8020.1001 DIRECTOR								
A.8020.1007 PLANNER G15	50,869	50,869	52,678	27,137	57,145	57,145		
A.8020.1008 PLANNER G15			20,662		44,469			
A.8020.1009 SR. PLANNER G19	70,239	70,239	70,239	53,112	75,469	75,469		
A.8020.1012 GIS SPECIAL. G18	63,401	63,401	63,401	47,956	68,147	68,147		
A.8020.1015 DEVELPMT SPEC AG			51,890		52,928			
A.8020.1016 LEGAL ASST G12			9,000		9,910	9,910		
A.8020.1600 NON-UNION LONGEV								
A.8020.1801 PLANNER PT G15	22,978	15,638						
A.8020.1802 ADMIN SUPP I PT								
A.8020.1901 OVERTIME								
A.8020.1902 HOLIDAY PAY								
A.8020.1905 HEALTH BUYOUT								
A.8020.1911 HEALTH INS INCEN			1,500	1,500	1,500	1,500		
Personal Services Total	275,319	248,227	269,370	129,704	309,568	212,171		
A.8020.2101 OFFICE FURNITURE								
A.8020.2205 COMPUTER EQUIP.	4,400		500					
A.8020.2310 GIS EQUIPMENT								
Equipment Total	4,400		500					

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.8020.4101 OFFICE SUPPLIES	113	291	500		400	400		
A.8020.4103 GAS & OIL	273	162	350	22	350	350		
A.8020.4112 SOFTWARE								
A.8020.4207 COPIER MAINT.	1,658	1,928	1,900	1,260	1,900	1,900		
A.8020.4231 SOUTHERN TIER	6,000	6,000	6,000	6,000	6,000	4,800		
A.8020.4232 MOHAWK VALLEY ED								
A.8020.4233 MULTI-USE TRAIL	15,746		21,067	21,067	21,067	21,067		
A.8020.4234 AGRI-FARM PLAN								
A.8020.4235 MICRO-ENTERPRISE			325,000	59,293	220,000	220,000		
A.8020.4236 SMALL CITY GRANT			19,000		10,000	10,000		
A.8020.4237 HEALTHY PLACES								
A.8020.4239 HOUSING REHAB GR			400,000		400,000	400,000		
A.8020.4240 BROADBAND STUDY								
A.8020.4241 MOHAWK BASIN GRT								
A.8020.4242 FLOOD REMEDIATIO	45,233	4,500						
A.8020.4243 CDBG DISASTER RE	154,043	1,374,555	3,500,000	2,563,230	3,000,000	3,000,000		
A.8020.4302 POSTAGE								
A.8020.4303 TRAVEL EXPENSES	1,789	1,726	2,000	361	1,400	1,400		
A.8020.4305 PRINTING	948	1,537	1,000	598	1,000	1,000		
A.8020.4306 MISC. EXPENSES	418	392	10,948		500	500		
A.8020.4308 TRAINING & EDUC.	1,465	1,005	1,700		1,400	1,400		

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ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.8020.4323 DUES/MEMBERSHIPS	806	991	1,000	370	1,000	1,000		
A.8020.4324 SUBSCRIPTIONS	142	50	100	92	100	100		
A.8020.4501 VEHICLE MAINT.								
Contractual Exp. Total	228,633	1,393,137	4,290,564	2,652,293	3,665,117	3,663,917		
Department Total	508,351	1,641,364	4,560,434	2,781,997	3,974,685	3,876,088		

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RECYCLING & SOLID WASTE DISP								
A.8090.2405 RECYCLE TRUCK								
A.8090.2701 DROP BOXES	3,259	49,515			26,000	26,000		
A.8090.2702 METAL RECY BOXES								
Equipment Total	3,259	49,515			26,000	26,000		
A.8090.4217 MOSA POST CLOSUR	78,427	86,783	88,000	57,179	88,000	88,000		
A.8090.4259 CONSULTANT FEES								
A.8090.4307 REIMBURSE TOWNS	61,959	56,853	60,000	29,434	60,000	60,000		
A.8090.4314 TONNAGE PENALTY								
A.8090.4406 HHW EXPENSES	12,585	9,240	31,000	30,893	30,000	30,000		
A.8090.4407 TIP FEE/RECYCLE								
A.8090.4599 EQUIPMENT MAINT.								
Contractual Exp. Total	152,970	152,876	179,000	117,506	178,000	178,000		
Department Total	156,229	202,391	179,000	117,506	204,000	204,000		

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SOIL & WATER CONSERVATION								
A.8720.4245 NATL EMPLOY. GRT								
A.8720.4409 SOIL & WATER	136,350	137,445	144,320	144,320	144,320	115,456		
A.8720.4410 NUTRIENT MANAGER								
A.8720.4412 WATERSHED REVIT.	24,417							
Department Total	160,767	137,445	144,320	144,320	144,320	115,456		
REGIONAL CONSERVATION								
A.8730.4238 COOPERATIVE EXT.	288,000	288,000	290,000	290,000	290,000	232,000		
A.8730.4410 CONSERVATION CLB	2,000	2,000	2,000	2,000	2,000	2,000		
Department Total	290,000	290,000	292,000	292,000	292,000	234,000		
FLOOD & EROSION CONTROL								
A.8745.4001 FLOOD & EROSION			10,000					
A.8745.4002 STREAMBANKS PROJ								
Department Total			10,000					

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
DISASTER EXPENSES								
A.8760.2914 FLOOD WARN. SYS.								
A.8760.4001 FLOOD WARN. EXPS	5,437	45,319	37,273	2,419	37,250	4,000		
Department Total	5,437	45,319	37,273	2,419	37,250	4,000		
COUNTY FORESTRY								
A.8790.4127 REFOREST/MARKING	3,735	5,040	2,375	1,500				
Department Total	3,735	5,040	2,375	1,500				

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
EMPLOYEE BENEFITS								
A.9010.8001 RETIREMENT	2,050,932	2,078,765	2,205,000	521,934	2,260,000	2,450,000		
A.9030.8002 SOCIAL SECURITY	1,135,668	1,178,829	1,300,000	908,731	1,340,000	1,340,000		
A.9040.8003 WORKER'S COMP.	251,075	235,326	250,000	228,582	250,000	250,000		
A.9050.8005 UNEMPLOYMENT EXP	6,388	7,993	150,000	149,889	75,000	50,000		
A.9055.8001 DISABILITY INS	686	721	800	552	1,400	1,400		
A.9060.8004 HEALTH INSURANCE	6,702,003	6,544,222	7,550,000	5,476,072	8,300,000	7,551,606		
A.9089.8001 DENTAL INSURANCE	161,689	170,550	185,000	155,408	208,000	208,000		
A.9089.8002 TUITION REIMBUR.			150					
Employee Benefits Total	10,308,441	10,216,405	11,640,950	7,441,168	12,434,400	11,851,006		
TRANSFERS TO OTHER FUNDS								
A.9566.9002 TO DEBT SERVICE	921,309	1,300,586	1,821,347	751,511	1,406,068	1,406,068		
A.9901.9551 TO COUNTY ROAD	8,714,967	9,606,275	8,378,681	1,010,347	9,370,342	7,656,798		
A.9902.9003 FIRE TRAIN. BLDG								
Transfers Total	9,636,276	10,906,861	10,200,028	1,761,858	10,776,410	9,062,866		
General Fund Total	63,124,110	67,394,591	76,501,397	42,722,560	77,055,226	72,818,142		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
CO.ROAD FUND - HIGHWAY MAINT								
D.5110.1001 LABOR	1,040,494	1,117,179	989,885	686,812	1,130,537	1,040,094		
D.5110.1801 SUMMER INTERNS	26,611	26,631	32,998	963	30,000	24,000		
D.5110.1901 OVERTIME	19,742	21,691	17,000	12,953	18,489	18,304		
D.5110.1905 HEALTH BUYOUT	15,167	17,333	18,000	18,333	21,000	21,000		
D.5110.1911			15,500	15,500	17,250	17,250		
Personal Services Total	1,102,013	1,182,834	1,073,383	734,561	1,217,276	1,120,648		
D.5110.2200 SIGN SHOP EQUIP.	6,233	21,779	3,500	671	3,500	3,500		
D.5110.4110 BOOT ALLOWANCE	7,881	7,947	9,000	5,081	9,000	9,000		
D.5110.4112 CLOTHING ALLOW	5,377	10,600	8,000	2,700	6,500	6,500		
D.5110.4701 FUEL/GAS/OIL	289,949	300,000	300,000	123,916	300,000	300,000		
D.5110.4702 SIGNS/POST/PAINT	22,488	24,914	30,448	18,136	25,000	25,000		
D.5110.4703 MISC. EQUIPMENT	31,476	31,063	32,000	13,704	27,000	27,000		
D.5110.4704 CULVERT PIPE	29,753	29,238	28,000		25,000	18,000		
D.5110.4705 WINTER MIX	26,482	14,737	25,000	7,435	25,000	15,000		
D.5110.4707 GRAVEL & SHALE	40,000	39,884	40,000	3,701	40,000	40,000		
D.5110.4708 SHOULDER MATER.	177,024	144,858	125,000	42,710	120,000	100,000		
D.5110.4710 SURFACES/PAVING	846,673	715,489	731,950	252,155	750,000			
D.5110.4711 EQUIPMENT USAGE	1,274,360	1,600,531	841,257	547,205	900,296	847,796		
D.5110.4712 MISC. R.O.W.	13,985	8,385	15,000	3,960	15,000	15,000		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
D.5110.4714 LINE STRIPING	128,468	137,684	130,000	101,254	130,000	130,000		
D.5110.4715 GUIDE RAILS	21,942		68,466	38,018	35,000	15,000		
D.5110.4717 CDL DRUG TESTING			500	125	500	500		
D.5110.4721 SEWARD BLDG RENT	20,000	20,000	20,000		20,000	20,000		
Contractual Exp. Total	2,935,857	3,085,328	2,404,621	1,160,101	2,428,296	1,568,796		
Department Total	4,044,103	4,289,941	3,481,504	1,895,333	3,649,072	2,692,944		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
HIGHWAY ROAD CONSTRUCTION								
D.5112.2600 LAND ACQUISITION								
D.5112.2917 BRIDGE DESIGN								
D.5112.2918 MISC. BRIDGES	125,977	420,469	270,033	149,941	250,000			
D.5112.2920 HGHWY CAP. IMP								
D.5112.2923 BRIDGE-NY	1,866,400	580,703	2,952,520	383,202	6,909,617			
D.5112.2924 PAVE-NY	456,370	597,784	458,202	7,976	365,837			
D.5112.2925 DISASTER PROJECT	70,121	280,174	285,000	182,049				
D.5112.2926 BRIDGE CONSTRUCT								
D.5112.2927 FED STIMULUS PRO								
D.5112.2928 CHIPS/CAP. PROJ.	1,736,785	1,348,462	2,398,584	1,218,885	1,602,725			
D.5112.2960 LOAD RATING/DES.	15,600	2,692	15,000		15,000			
Department Total	4,271,252	3,230,285	6,379,339	1,942,052	9,143,179	15,000		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
HIGHWAY- COUNTY SNOW REMOVAL								
D.5142.1001 LABOR	866,553	680,762	826,791	503,441	946,461	870,744		
D.5142.1901 OVERTIME	191,649	203,715	157,869	85,522	171,684	169,967		
D.5142.2721 COUNTY SALT SHED								
D.5142.4701 FUEL/GAS/OIL	317,455	294,737	290,000	128,467	290,000	290,000		
D.5142.4716 TOWN SANDING	456,935	380,225	350,000	215,471	350,000	350,000		
D.5142.4717 TOWN PLOWING	231,443	76,891	180,000	76,891	180,000	180,000		
D.5142.4720 SALT & ABRASIVES	754,936	797,890	705,000	465,252	705,000	705,000		
D.5142.4721 JEFF SALT SHED	2,668		5,000		5,000	5,000		
D.5142.4723 CARLISLE SALT			5,000		5,000	5,000		
D.5142.4724 PLOW/WING PARTS	54,299	28,014	30,000		25,000	25,000		
D.5142.4725 WRIGHT SALT SHED	30,000	30,000						
Contractual Exp. Total	1,847,736	1,607,757	1,565,000	886,081	1,560,000	1,560,000		
Department Total	2,905,938	2,492,234	2,549,660	1,475,043	2,678,145	2,600,711		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
HIGHWAY- STATE SNOW REMOVAL								
D.5144.1001 LABOR	15,566	13,988	141,678	5,284	154,075	141,749		
D.5144.1901 OVERTIME	29,175	32,004	68,005	12,533	73,956	73,216		
D.5144.4399 OTHER EXPENSES			51,000		1,000	1,000		
D.5144.4711 EQUIPMENT USAGE	80,000	63,338	80,000	45,838	80,000	80,000		
D.5144.4720 SALT & ABRASIVES	211,943	214,575	215,000	72,776	215,000	215,000		
Contractual Exp. Total	291,943	277,912	346,000	118,614	296,000	296,000		
Department Total	336,685	323,904	555,683	136,431	524,031	510,965		
SERVICES FOR OTHER GOVT'S.								
D.5148.4709 GILBOA RESER. RD	16,748	11,600	17,954		26,000	26,000		
Department Total	16,748	11,600	17,954		26,000	26,000		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
HIGHWAY EMPLOYEE BENEFITS								
D.9010.8001 RETIREMENT	367,357	351,297	400,000	86,877	410,000	410,000		
D.9030.8002 SOCIAL SECURITY	186,518	178,159	200,000	118,928	210,000	210,000		
D.9040.8003 WORKER'S COMP.	168,345	201,676	275,000	178,949	275,000	275,000		
D.9050.8005 UNEMPLOYMENT INS	11,673		72,500	72,330	20,000	20,000		
D.9055.8001 DISABILITY INS.	150	142	180	80	200	200		
D.9060.8001 DENTAL INSURANCE	28,880	26,623	34,000	23,127	36,000	36,000		
D.9060.8004 HEALTH INSURANCE	1,500,515	1,385,809	1,600,000	985,646	1,700,000	1,546,715		
Employee Benefit Total	2,263,437	2,143,706	2,581,680	1,465,938	2,651,200	2,497,915		
County Road Fund Total	13,838,163	12,491,670	15,565,819	6,914,797	18,671,627	8,343,535		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
DM.5130.4111 BOOT ALLOWANCE	1,142	1,160	1,350	1,170	1,350	1,350		
DM.5130.4112 UNIFORM/CLOTHES	5,531	5,945	9,000	5,366	7,800	7,800		
DM.5130.4202 EQUIP LEASE (RE	56,616	24,800	47,170	22,018	50,000	40,000		
DM.5130.4306 MISC. EXPENSES	7,770	7,180	10,000	5,783	10,000	7,500		
Contractual Exp. Total	693,347	727,861	619,270	368,548	620,900	608,400		
Department Total	1,278,902	1,205,440	1,069,922	650,974	1,080,346	1,027,846		
LEASE PAYMENTS-EXCAVATOR								
DM.9785.6001 PRINCIPAL PAYTS	226,372	631,734						
DM.9785.7001 INTEREST PAYMTS	30,282	37,892						
Total Lease Payments	256,655	669,626						
Machinery Fund Total	1,535,556	1,875,066	1,069,922	650,974	1,080,346	1,027,846		

Tentative Budget
Fiscal Year - 2021 Appropriations

ACCOUNT DESCRIPTION	2018 Actual Expend.	2019 Actual Expend.	2020 Budget Amount	2020 Actual to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
SERIAL BONDS								
V.9710.6001 PRINCIPAL PAYTS		690,000	710,000		735,000	735,000		
V.9710.7001 INTEREST PAYTS		226,314	212,900	106,450	195,150	195,150		
Serial Bond Total		916,314	922,900	106,450	930,150	930,150		
BOND ANTICIPATION NOTES								
V.9730.6001 PRINCIPAL PAYTS								
V.9730.6002 PRINCIPAL STREAM								
V.9730.7001 INTEREST PAYTS								
V.9730.7002 INTEREST STREAMB	503,597	372,480	432,450	432,450	280,918	280,918		
V.9730.7003 INTEREST FLOOD P	417,711	849,625	465,997	465,996	195,000	195,000		
BAN Total	921,309	1,222,105	898,447	898,446	475,918	475,918		
Debt Service Fund Total	921,309	2,138,419	1,821,347	1,004,896	1,406,068	1,406,068		
Total County Budget	79,419,139	83,899,746	94,958,486	51,293,228	98,213,267	83,595,591		

REVENUE

SCHEDULE

Tentative Budget
Fiscal Year - 2021 Revenues

ACCOUNT DESCRIPTION	2018 Actual Revenues	2019 Actual Revenues	2020 Budget Amount	2020 Revenues to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.1580 RESTITUTION	5,722	1,283	1,500	1,343	1,500	1,500		
A.1581 DWI - VICTIM IMPACT P	780	1,020	1,000		1,000	1,000		
A.1582 ALIVE @ 25			2,000		1,000	1,000		
A.1583 SCRAM MONITORING	5,447	6,654	5,000	3,854	5,000	5,000		
A.1584 STOP DWI TO PROBATION	2,500	2,500	2,500	2,500	2,500	2,500		
A.1585 PROBATION/ELEC. MONIT.	1,158	2,997	1,180	514	750	750		
A.1586 SOC. SECURITY REPAYMNT	2,000	400	2,000		500	500		
A.1588 PROBATION DRUG TEST F			6,000	4,344	6,000	6,000		
A.1589 FEES/PROBATION SERV.	10,905	10,959	10,000	8,621	10,000	10,000		
A.1590 PERMA SAFETY REBATE			2,059	2,059		2,110		
A.1601 PH EDUC. DENTAL CARE	2,160							
A.1605 PUBLIC HEALTH FEES								
A.1610 HOME NURSING CHARGES								
A.1612 DONATIONS/IMMUNIZ.	199	279	200	45	200	200		
A.1613 MEDICAID/AGE 3-5 YRS	264,507	195,006	180,000	70,659	180,000	180,000		
A.1620 MENTAL HEALTH FEES	1,730,838	1,802,229	1,500,000	1,185,458	1,750,000	1,662,500		
A.1621 EARLY INTERV. FEES	28,788	49,329	30,000	37,262	30,000	30,000		
A.1622 DSRIP	464,778	172,388	100,000	36,195				
A.1623 CHEM. DEPENDENCY FEES	393,934	430,345	400,000	240,071	410,000	389,500		
A.1625 MH CONTRACT/ARC								
A.1640 EMS FEES	115,987	174,301	164,000	132,650	164,000	164,000		

ACCOUNT DESCRIPTION	2018 Actual Revenues	2019 Actual Revenues	2020 Budget Amount	2020 Revenues to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.1689 ALCOHOL ADDICT./DWI	10,812	10,000	11,000	11,000	11,000	11,000		
A.1751 BUS FARES	253,191	268,298	261,000	70,848	80,000	120,500		
A.1789 MEDICAID TRANSPORT								
A.1790 MED. TRANSPORT SEDANS	434,535	419,269	410,000	162,794	216,000	280,000		
A.1801 REPAYMENTS/MED.ASSIST	(23,388)	54,525		42,902				
A.1809 REPAYMENTS/ADC	136,748	175,399	138,000	191,332	145,000	145,000		
A.1811 CHILD SUPPORT COLLECT	10,566	15,569	17,000	25,886	20,000	20,000		
A.1819 REPAYMENTS/CHILD CARE	20,145	12,612	21,000	30,206	21,000	21,000		
A.1823 REPAYMENTS/JD CARE								
A.1840 REPAYMENT/HOME RELIEF	56,216	82,234	62,000	31,078	57,000	57,000		
A.1841 REPAYMENTS/HEAP	(675)	(123)		7,013				
A.1842 EMERG. ASSIST/ADULTS				40				
A.1848 REPAYMENTS/BURIALS	6,562		6,000	399	4,000	4,000		
A.1855 DAY CARE								
A.1870 SERV FOR RECIPIENTS	59,761	32,185	60,000	20,053	60,000	60,000		
A.1894 SOCIAL SERVICES CHGS.	5,464	8,740	6,000	1,766	6,000	6,000		
A.1896 SHERIFF FEE/DSS	3,049	1,267	3,000	727	3,000	3,000		
A.1988 PUBLICITY FEES								
A.1989 OFA FEES	15,000	15,000	15,000		15,000	15,000		
Local Revenue Total	46,013,715	46,531,905	46,394,674	38,275,650	52,473,170	48,568,884		

Tentative Budget
Fiscal Year - 2021 Revenues

ACCOUNT DESCRIPTION	2018 Actual Revenues	2019 Actual Revenues	2020 Budget Amount	2020 Revenues to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.2085 OFA PROGRAM INCOME	130,714	141,756	125,000	88,232	135,000	135,000		
A.2130 TIPPING FEE REVENUE	118,055	85,416	45,000	36,310		75,000		
A.2189 MOSA ASSET DIST.								
A.2210 TAX & ASSESSMENT SERV	23,436	29,970	25,500	23,127	25,500	25,500		
A.2212 MIMEO PRINTING SERV.								
A.2215 BD OF ELECTIONS FEES	8,109	6,095	6,000	99	6,000	6,000		
A.2228 DATA PROCESSING FEES	58,706	66,743	50,000	11,193	50,000	50,000		
A.2230 SERVICES/OTHER GOVTS.	14,646	12,699	2,500	2,974	2,500	2,500		
A.2260 TRANSPORT PRISONERS	1,413	3,178	1,500	743	1,500	1,500		
A.2261 SHERIFF CONTRACTS	436		2,556	382				
A.2262 SHER. INVESTIGATE/DSS	30,657	30,862	14,434	7,624	14,434	14,434		
A.2264 JAIL FACILITIES								
A.2300 TRANS. SERV/OTHER GOVT								
A.2303 ADMIN. CHGS/NYC DEP	2,778	2,250	1,796	2,594	3,700	3,700		
A.2356 REPAIRS/MEDICAID CARS								
A.2372 PLANNING SERVICES	955	21,675	34,000					
A.2390 SHR OF JOINT ACTIVITY								
A.2397 FLOOD WARNING SYSTEM								
A.2401 INTEREST ON DEPOSITS	189,128	399,473	235,000	101,634	100,000	100,000		
A.2402 EARNINGS ON DEPOSITS	1	1						
A.2404 EARNINGS ON DEP/EQUIP	15	119		39				

ACCOUNT DESCRIPTION	2018 Actual Revenues	2019 Actual Revenues	2020 Budget Amount	2020 Revenues to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.2405 EARNINGS ON DEP/SHER								
A.2410 RENTAL OF REAL PROP.	39,768	39,768	37,500	33,380	37,500	37,500		
A.2414 BUS ADVERTISING FEES	1,463	5,547	2,500	3,935	5,000	5,000		
A.2415 PH COPIER FEES		1						
A.2450 COMMISSIONS/SHERIFF								
A.2480 RABIES CLINICS	2,057	2,305	2,100	607	2,200	2,200		
A.2530 CASINO REVENUE								
A.2545 HANDGUN LICENSES	4,823	3,927	3,000	1,989	3,000	3,000		
A.2590 ENVIRONMENTAL FEES	43,235	40,335	43,000	32,810	41,000	41,000		
A.2605 FINES & PENALT/HEALTH	1,200		1,200	663	1,000	1,000		
A.2610 FINES & PENALT/BAIL								
A.2615 STOP DWI FINES	63,084	54,563	55,000	20,270	50,000	50,000		
A.2620 FORFEITURE OF DEPOSIT								
A.2627 FORFEITURE CRIME PROC								
A.2626 SEIZED ASSETS		7,519		4,958				
A.2651 SALES-REFUSE RECYCLE								
A.2652 SALE OF TIMBER PROD.	62,513	99,334						
A.2654 SALES OF PAPER CO.CLK	3,799	1,320	4,000	2,603	2,000	2,000		
A.2655 MINOR SALES	2,209	9,086						
A.2660 SALE OF REAL PROPERTY	11,647							
A.2675 GAIN - ASSET DISPOSAL								
A.2680 INSURANCE RECOVERIES	41,022	23,259		20,962				

ACCOUNT DESCRIPTION	2018 Actual Revenues	2019 Actual Revenues	2020 Budget Amount	2020 Revenues to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
.2690 TOBACCO SETTLEMENT	409,694	388,174	390,000	445,312	390,000	390,000		
.2691 OTHER COMPENSATION FO								
.2701 REFUNDS/PRIOR YR EXP.	172,534	371,603	300,000	107,374	300,000	245,000		
.2702 DONATIONS/PUB. TRANS.								
.2703 NATIONAL GRID FLD.PRO								
.2704 NYPA SUPPORT		905,000	205,000	205,000	5,000	205,000		
.2705 DONATIONS/STOP-DWI	2,650	3,500	2,000	5,000	2,000	2,000		
.2706 DONATIONS / OFA	5,429	2,100		1,340				
.2707 DONATIONS / YOUTH	4,628	3,901	5,000		5,000	5,000		
.2708 PRESERV LEAGUE GRANT		3,968						
.2709 DONATIONS / SHERIFF	500							
.2710 BOND PREMIUM			1,487	1,487				
.2711 DONATIONS-VETERANS			65,659	53,119	66,000	66,000		
.2770 UNCLASSIFIED REVENUE	8,123	3,046						
Intra-Govt Revenue Total	1,460,156	2,768,490	1,660,732	1,215,761	1,248,334	1,468,334		
.3001 GENL.PURPOSE ST.AID								
.3005 MORTGAGE TAX	200,815	203,647	180,000	133,083	190,000	190,000		
.3016 CASINO REVENUE	193,553	216,808	225,000	49,256				
.3025 SPECIAL RECREATION	57,580	56,226	68,000	54,766	68,000	68,000		
.3027 INDIGENT LEGAL SERV.	9,988		437,285	254,036	592,319	450,723		

Tentative Budget
Fiscal Year - 2021 Revenues

ACCOUNT DESCRIPTION	2018 Actual Revenues	2019 Actual Revenues	2020 Budget Amount	2020 Revenues to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3030 D.A. SALARY REIMBURSE	72,189	72,189	72,189		72,189	57,751		
A.3088 SAFETY TRAIN & EDUC.								
A.3089 BOARD OF ELECT. - STATE		21,969	154,753	50,934	69,159	55,327		
A.3093 LOCAL GOVT REC IMPROV	22,886							
A.3277 EDUCATION FOR PHC	736,065	406,861	450,000	325,707	450,000	360,000		
A.3304 EXPEDITED WIRELESS								
A.3306 ELECT. FINGERPRINT GR								
A.3308 DCJS-BYRNE/JAG GRANT								
A.3309 TAC FORCE GRANT								
A.3310 PROBATION SERVICES	110,913	110,913	110,913	27,728	88,731	88,731		
A.3314 RAISE THE AGE			800					
A.3317 SNOWMOBILE LAW ENFOR.								
A.3330 COURT SECURITY REIMB.	396,428	366,286	401,199	237,004	401,199	394,324		
A.3331 COURT FACILITIES AID	122,209	152,005	130,000	115,526	130,000	130,000		
A.3332 AID TO PROSECUTION/DA	29,747	30,544	30,200		30,200	24,160		
A.3384 STOP DWI STATE AID	22,500	6,466						
A.3385 DRUG ABUSE ABATEMENT								
A.3386 STOP DWI CRACKDOWN PR	913	950	5,739	1,239	4,350	4,350		
A.3387 VIDEO RECORDING GRANT	1,959							
A.3388 IGNITION INTERLOCK	2,431	2,333	2,170	1,628	2,170	2,170		
A.3389 ALTER. TO INCARCERATN	7,449	3,104	5,835	1,862	4,668	4,668		

Tentative Budget
Fiscal Year - 2021 Revenues

ACCOUNT DESCRIPTION	2018 Actual Revenues	2019 Actual Revenues	2020 Budget Amount	2020 Revenues to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.3390 FOOD REIMB/MINOR PRIS								
A.3391 BALLISTIC VESTS								
A.3392 NYS DCJS PPE GRANT								
A.3393 FIRE PREVENTION								
A.3394 SHERIFF DCJS GRANTS	120,000	25,000						
A.3398 SICG COMMUNICAT. GRT.	1,204,478	582,958	940,383	691,372	1,412,902	1,412,902		
A.3399 P.S.A.P. GRANT	113,600	119,667	120,000	73,718	120,000	120,000		
A.3401 PUBLIC HEALTH	494,772	529,172	634,065	295,459	650,000	585,000		
A.3410 IMMUNIZATION	30,025	32,685	44,616	23,297	31,050	24,850		
A.3446 PHC ORTHODONTIST			1,250		1,250	1,000		
A.3447 ED PHC (ADMIN)	86,777	41,259	45,000		45,000	36,000		
A.3449 EARLY INTERVENTION	37,792	69,647	38,000	44,083	40,000	32,000		
A.3450 PUBLIC WATER SUPPLY	92,185	98,754	105,758	55,006	96,270	77,016		
A.3451 CHILD PASSENGR SAFETY	4,104	5,684	8,750	7,898	2,650	2,120		
A.3472 COMMUN. SUPPORT GRP.	1,822,474	1,595,749	1,706,906	1,576,174	1,621,323	1,365,174		
A.3474 SUICIDE PREVENT GRANT								
A.3483 CHEM. DEPENDENCY PROG	305,385	393,727	537,295	378,159	537,295	429,836		
A.3485 TOBACCO AWARENESS	22,927	29,585	25,876	7,384	25,876	20,701		
A.3486 RADON GRANT								
A.3488 RABIES CONTROL	8,037	11,423	9,664	2,769	9,664	7,731		
A.3489 CHILDD. LEAD POISON	34,014	23,286	28,798	14,883	28,798	23,038		
A.3491 ADULT REHAB CENTER	94,471	99,176	99,175	62,482	26,836	21,469		

Tentative Budget
Fiscal Year - 2021 Revenues

ACCOUNT DESCRIPTION	2018 Actual Revenues	2019 Actual Revenues	2020 Budget Amount	2020 Revenues to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
.3590 RURAL PUBLIC TRANS.	68,942	20,617	157,497	83,345				
.3594 STOA BUSLINE SUBSIDY	473,928	526,695	460,000	201,460	392,000	348,870		
.3597 C.M.A.Q. GRANT-STATE								
.3601 MEDICAL ASSISTANCE				(16,272)				
.3609 FAMILY ASSISTANCE	404	304	400	30	400	320		
.3610 DSS ADMINISTRATION	1,000,124	958,490	1,147,326	472,362	1,029,326	823,461		
.3616 LOCAL ADMIN FUND		25						
.3619 CHILD CARE	1,332,317	1,365,743	1,353,057	524,476	1,354,057	1,083,246		
.3623 JD CARE	39,648		42,000		42,000	33,600		
.3640 SAFETY NET PROGRAM	127,589	137,923	159,000	79,024	159,000	139,200		
.3642 EMERGENCY AID/ADULTS	11,785	13,666	15,000	5,237	15,000	12,000		
.3655 DAY CARE	419,151	394,979	430,000	197,825	430,000	344,000		
.3670 SERV. FOR RECIP/ XX	660,437	1,193,622	684,000	661,126	700,000	560,000		
.3710 VETERANS SERVICES AG.	8,529		10,000		10,000	8,000		
.3715 TOURISM STATE MATCH			23,400	23,397				
.3770 UNCLASSIFIED ST.AID								
.3772 PROG FOR THE AGING	671,896	827,332	967,716	242,590	1,021,944	817,555		
.3784 SEMO/JAIL ASSISTANCE	101,254	96,978	40,565	30,688				
.3785 DISASTER ASSISTANCE	107,302	66,011		36,059				
.3788 NYS AG & MKTS GRANT	25,000							
.3789 PETROLEUM QUAL. GRANT	2,083	618	2,646	755	2,646	2,117		

Tentative Budget
Fiscal Year - 2021 Revenues

ACCOUNT DESCRIPTION	2018 Actual Revenues	2019 Actual Revenues	2020 Budget Amount	2020 Revenues to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.4451 EARLY INTERVENTION	26,106	24,015	26,680	14,528	26,680	26,680		
A.4456 CHILD.W/SPEC.NEEDS			21,679		21,679	21,679		
A.4457 PH EMERGENCY PREP.	110,369	109,965	187,515	72,967	179,815	179,815		
A.4459 EBOLA GRANT								
A.4487 ELC COVID			151,858		151,858	151,858		
A.4489 OTHER HEALTH PROGRAMS				7,299				
A.4490 MH FED. SALARY SHARE	511,545	301,875	235,000	324,069	235,000	235,000		
A.4491 SOR (OPIOID) FUNDING		56,666	36,889	36,889				
A.4492 CHEM. DEP. PROGRAMS	180,412	90,568						
A.4590 RURAL PUBLIC TRANS.	722,680	87,336	367,900	298,571	439,500	439,500		
A.4592 RURAL TRANS ASST PGM	698	1,489	1,000					
A.4597 C.M.A.Q. GRANT-FED								
A.4601 MEDICAL ASSISTANCE				(8,750)				
A.4609 FAMILY ASSISTANCE	719,769	736,431	800,000	253,340	800,000	800,000		
A.4610 DSS ADMINISTRATION	1,613,321	1,760,259	2,047,959	1,086,387	2,100,000	2,100,000		
A.4611 FOOD STAMP ADMIN.	421,032	349,522	410,000	191,846	410,000	410,000		
A.4615 FFFS BLOCK GRANT	1,681,645	1,695,184	1,702,000	826,242	1,702,000	1,702,000		
A.4619 CHILD CARE	470,463	383,016	500,000	207,698	550,000	550,000		
A.4626 FORFEIT.CRIM.PROCEED								
A.4661 FAM.& CHILD BLOCK GR	73,270	78,250	73,000	63,793	85,000	85,000		
A.4670 SERV. FOR RECIPIENTS	122,631	295,250	250,000	320,326	290,000	290,000		

Tentative Budget
Fiscal Year - 2021 Revenues

ACCOUNT DESCRIPTION	2018 Actual Revenues	2019 Actual Revenues	2020 Budget Amount	2020 Revenues to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
A.4671 ECAP/HEAP PROGRAMS	133,194	187,967	134,000	78,278	180,000	180,000		
A.4770 UNCLASSIFIED FED AID								
A.4772 OFFICE FOR THE AGING	228,760	220,032	241,786	40,202	242,272	242,272		
A.4784 FEMA/JAIL ASSISTANCE	303,761	290,934	121,695	92,064				
A.4785 DISASTER ASSISTANCE	321,905	77,459		108,178				
A.4786 HAZARD MITIGATION GRANT		45,000						
A.4787 NAT'L EMPLOYMT GRANT								
A.4788 CDBG-DISASTER Recover	105,885	1,821,324	3,500,000	2,070,466	3,000,000	3,000,000		
A.4789 CDBG-DR (OES)		25,238		67,564				
A.4987 USDA/STREAMBANKS								
A.4988 SMALL CITIES GRANT			400,000		400,000	400,000		
A.4989 MICRO-ENTERPRISE PROG			325,000	59,293	220,000	220,000		
Federal Revenue Total	7,978,599	8,866,513	11,888,869	6,315,406	11,380,772	11,380,772		
A.5031 INTERFUND TRANSFER		370						
A.5710 PROCEEDS-SERIAL BONDS								
A.5730 PROCEEDS-BANS								
General Fund Total	67,035,681	69,165,195	72,163,192	52,850,557	77,055,226	71,618,142		

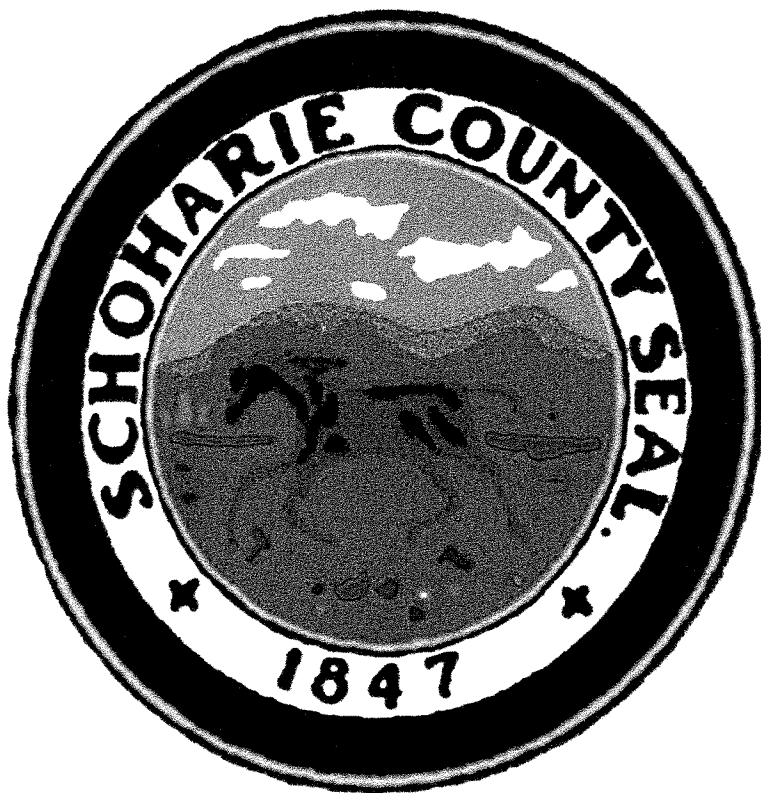
Tentative Budget
Fiscal Year - 2021 Revenues

ACCOUNT DESCRIPTION	2018 Actual Revenues	2019 Actual Revenues	2020 Budget Amount	2020 Revenues to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
D.3597 C.M.A.Q. GRANT-STATE								
D.3785 DISASTER ASSIST/ NYS	90,770	4,347	42,150	27,307				
NY State Revenue Total	2,992,185	2,998,154	5,950,588	1,255,394	8,614,548			
D.4591 BRIDGE DESIGN/CONSTR.	1,667,672	620,258		269,162				
D.4597 C.M.A.Q. GRANT - FED								
D.4785 DISASTER ASSIST/ FED	287,612	276,947	224,800	145,639				
Federal Revenue Total	1,955,285	897,205	224,800	414,801				
D.5031 INTERFUND TRANSFERS								
County Road Fund Total	14,485,338	14,351,545	15,244,623	3,017,820	18,671,627	8,343,535		

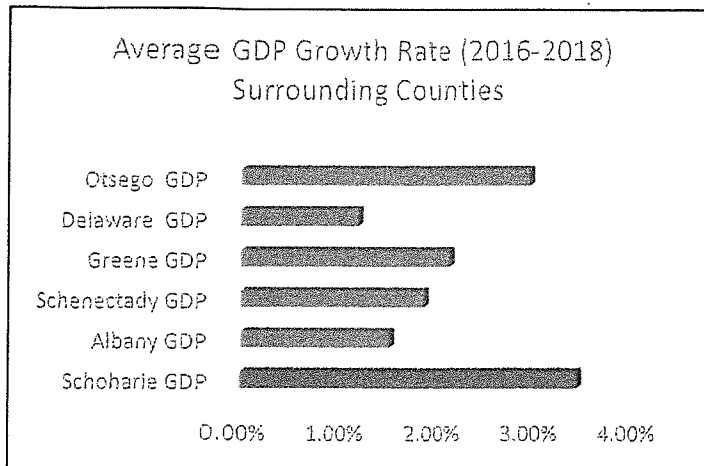
Tentative Budget
Fiscal Year - 2021 Revenues

ACCOUNT DESCRIPTION	2018 Actual Revenues	2019 Actual Revenues	2020 Budget Amount	2020 Revenues to 09/30	2021 Dept. Request	2021 Tentative Budget	2021 Finance Committee	2021 Adopted Budget
DM.2401 INTEREST/DEPOSITS	52	60	50	44	50	50		
DM.2655 MINOR SALES	47,506	44,616	6,000	2,302	6,000	6,000		
DM.2656 SERV/TOWN OF ESPER.	22,607	34,586	19,000	8,365	19,000	19,000		
DM.2680 INSURANCE RECOVERY	22,277	22,905		2,787				
DM.2701 REFUND OF PRIOR YR				1,000				
DM.2770 SERV/CO.AUTO REPAIR	113,034	93,334	75,000	43,459	75,000	75,000		
DM.2822 EQUIPMENT USAGE	1,354,360	1,663,868	921,257	563,852	980,296	927,796		
Machinery Fund Total	1,559,836	1,859,369	1,021,307	621,809	1,080,346	1,027,846		
V.2401 INTEREST ON DEPOSITS								
V.5031 INTERFUND TRANSFERS	921,309	1,300,586	1,821,347	751,511	1,406,068	1,406,068		
Debt Service Fund Total	1,433,424	1,626,304	1,821,347	1,004,896	1,406,068	1,406,068		
Total County Revenues	84,514,279	87,002,413	90,250,469	57,495,082	98,213,267	82,395,591		

2021 Tentative Budget



Budget Justification: Pandemic & The Economy

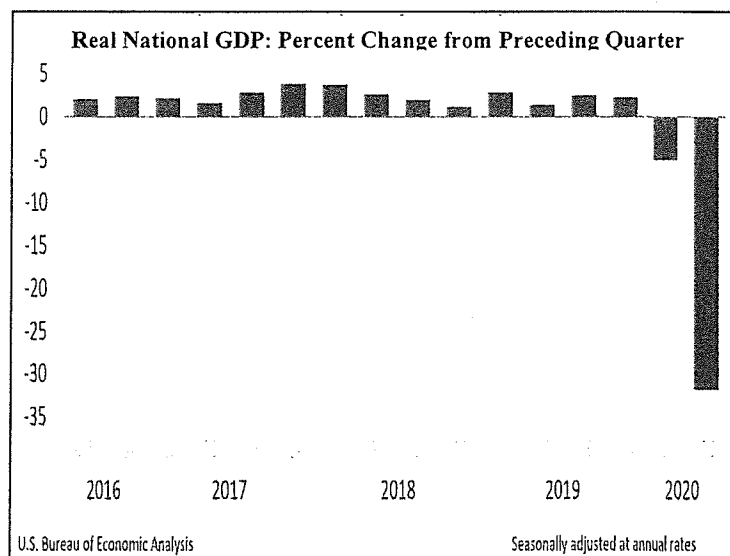


The “Pandemic Economy”

On March 7, 2020 Governor Andrew Cuomo declared a state of emergency in New York State due to the Corona Virus pandemic. Schoharie County followed suit with its own declaration, which set in motion a “new normal” on how the county would operate. We closed the county buildings to the public, encouraged employees to work

from home whenever possible, and paid workers to stay home – all in the hopes of limiting spread of the virus. When it became safe to re-open, we did so in a careful and methodical way, with department-specific operations plans, appointment-only customer service interactions, and redesigned workspaces to ensure proper social distancing. So far the county has weathered the pandemic well, but the financial consequences will be with us for several years.

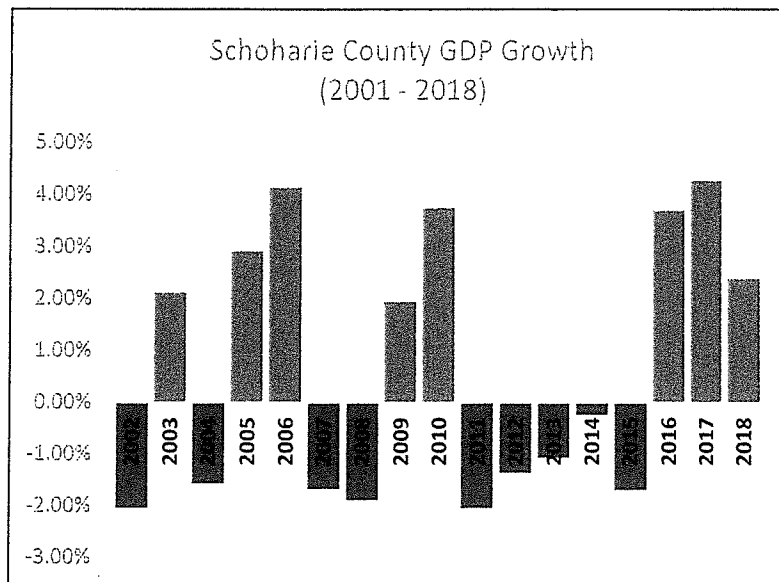
The pandemic caused businesses to shut down and people to stay home, effectively crushing the world’s economy. On the national scene, Gross Domestic Product (GDP)¹ dropped by 31.7% in the second quarter of 2020, according to the Bureau of Economic Analysis, the deepest decline in economic output since the Great Depression. The extreme contraction of the national economy has and will ripple through every level of government. As one of the initial epicenters of the virus in the United States, New York State’s economy has been



disproportionally hit by the economic downturn. NYS Comptroller’s Office reports the state’s GDP decline was 8.2% in the first quarter of the year, the largest decline of any state. Many thousands of workers lost their jobs. State unemployment peaked in July at 16% and has barely rebounded since. The latest figures for August show state unemployment still in double-digits at 12.5%. At the same point last year, the rate was 3.9%.

¹ GDP is the monetary value of all finished goods and services made within a country during a specific period. The term “real” signifies that the numbers are adjusted for inflation.

The nation's economy remains in recession and unemployment in the nation remains high. The Bureau of Labor Statistics reporting a rate of 8.4%, down from the May peak of over 14% but far above August of 2019². Local statistics tell a similar story: according to the New York State Department of Labor, Schoharie County's unemployment rate for August was 7.8%, down from an April peak of 11.8%. Although encouraging, the August drop still represents a 3.4% increase



in unemployed residents from last year. In fact, county employment levels are not close the rebounding as they are currently 14% below our January figure.

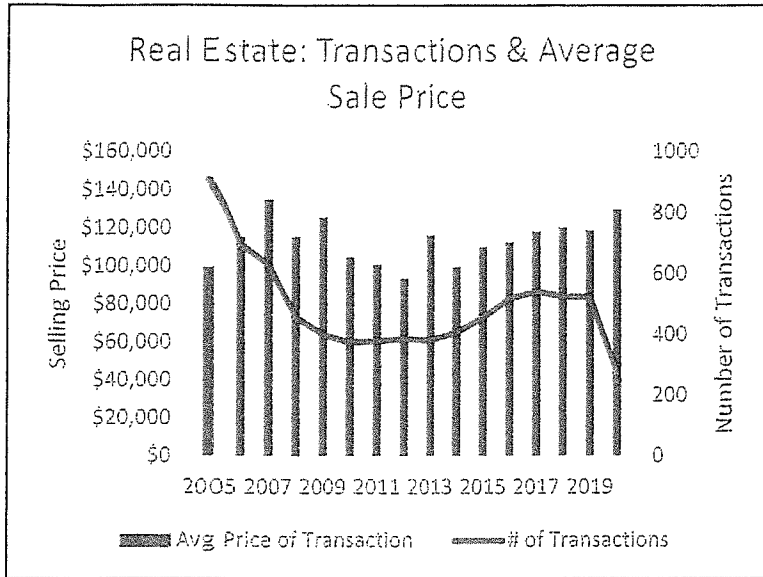
The county budget is an important driver of the local economy because county government is one of the largest employers. The taxes levied by the county also have an impact on the economy, primarily through the sales tax, occupancy tax, and property tax. As the Fairweather Report first described, Schoharie County is at the intersection of three separate economies: the Albany Metropolitan Area, the Mohawk Valley and the Catskills/Appalachian Region. One way to understand this complex economy is look at the Gross Domestic Product for Schoharie County and surrounding counties. In 2018, the latest year for which we have data, Schoharie County's economy was about nine tenths of \$1 billion. That made it the fourth largest economy in the region after Schenectady, Albany and Otsego. Although the largest of these – Schenectady – is about nine times larger, during the last three years, Schoharie's economy has grown the fastest. Employment and property values since the flood have steadily grown in recent years – since the flood the county's workforce has grown by 500 jobs³, and property values have increased 44% in real dollars⁴.

Historically, the economy has not been consistently on the upswing. In 2001, the county manufacturing base declined by close to 1,000 jobs when Interknitting and the Charlotteville Book Bindery closed on September 11, 2011. In fact, GDP contracted in 2002 and 2004, reflecting the loss of the manufacturing base. Again, in 2007 and 2008, the county's economy shrank from the effects of the Great Recession. By far greatest decline, however, lasted from 2011 thru 2015 as we crawled out from under the devastation of Hurricane Irene and Tropical Storm Lee. These two natural disasters resulted in five years of economic contraction, creating difficult times for county residents, taxpayers, businesses, and employees. While the national economy was growing an average of 4%, our economy shrank.

² <https://www.bls.gov/news.release/pdf/empst.pdf>

³ <https://labor.ny.gov/stats/laus.asp>

⁴ Calculated from data provided by Schoharie County Real Property Tax Office

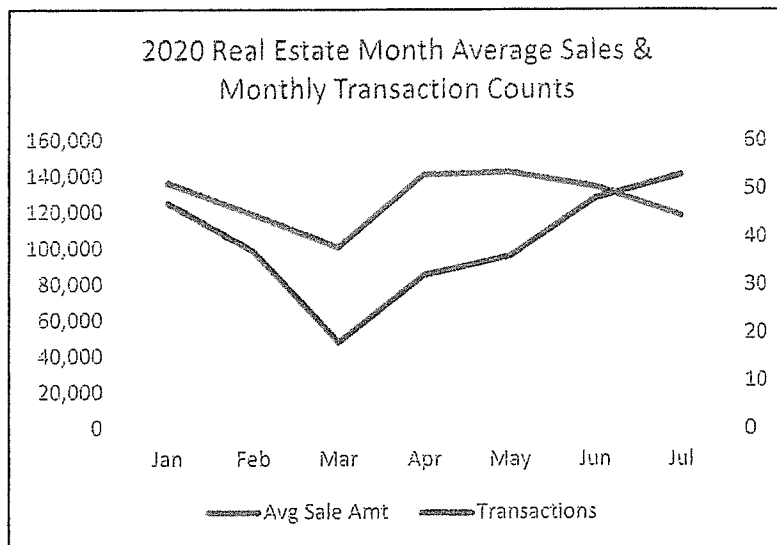


Schoharie County, however, is resilient, and the economy began to rebound in 2016 and was on quite a roll until the pandemic hit. Total GDP growth over that time period was double that of the rest of New York State, with our growth rate at 6.7% compared to the state increase of only 3.3%⁵. The local economy added 700 jobs during the 2015-2018 time period and has since added another 300. That is a 5.2% increase in jobs as compared to the state average of 2.5% over the same time period.

Growth in the number of real estate transactions and average selling prices are also indicators of Schoharie County’s recent economic growth trend. If you adjust out the flood and Great Recession years, average annual growth in real estate parcel sales increases 7.2%, more than three times the rate of inflation. Even in 2020, where the pandemic threatens to interfere with any economic opportunity, average sales have been steady, ranging from a low in March of \$100,950 to a high in May 42% higher. Monthly transactions, despite social distancing protocols, remain consistent, averaging 39 transactions per month this year compared to 42 in 2019. As you can see, there was a valley in transactions in March, but sales have picked up in every month since.

The Economy & Levy

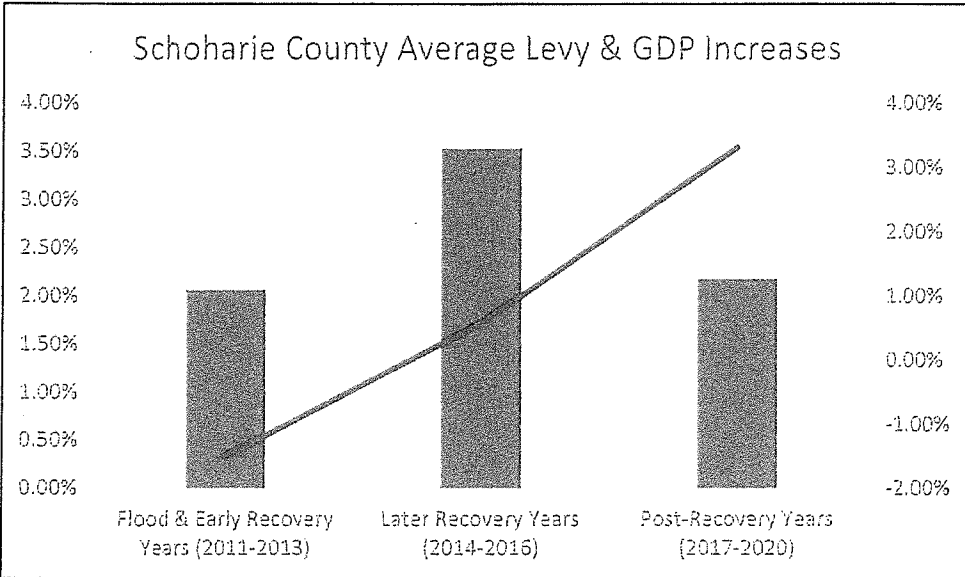
Central to any analysis of the Schoharie County economy is the local property tax levy. As the Fairweather Report states, “Schoharie County is a lower cost location than metropolitan centers,” and analysis of cost-of-living data between Schoharie County and the comparable areas such as the Mohawk Valley, Greater Central New York Area, the Albany-Schenectady-Troy Municipal Statistical Area (MSA), and New York State as a whole proves the statement. If the levy grows too quickly, we risk losing that advantage at this most critical time.



⁵ <https://apps.bea.gov/itable/iTable.cfm?ReqID=70&step=1#reqid=70&step=1&isuri=1>

From 2014-2016, as the county recovered from Hurricane Irene and Tropical Storm Lee, GDP rose, but the levy grew faster. From 2016-2019, we have seen slower levy increases and significantly higher GDP growth rates. The levy increases during the period 2014-2016 went towards general county operational increases, not recovery expenses, and that appeared to be a drag on GDP growth during that time.

Contrast that time period with the “Post Recovery Years (2017-2020), where average annual levy growth is 62% less than the “Early Recovery” years (2014-216) but average annual GDP growth was 472% more.



The data lead to an indispensable theme – keeping the levy increase as low as possible has positive effects on the economy. The average levy since 2010 is 2.56%. The Board is likely to find keeping within that threshold difficult given the broad revenue reductions of the pandemic.

Revenue Outlook for 2021

Local revenues like fees collected by the county for services and sales tax have come in significantly under budget for 2020, and I anticipate this trend to continue throughout 2021 and beyond.

The chart below shows the status of revenues for fiscal year 2020. As you can see, we expect to end the year with about \$12.4M less than we originally estimated. One of the key drivers of our overall revenue loss is state revenues.

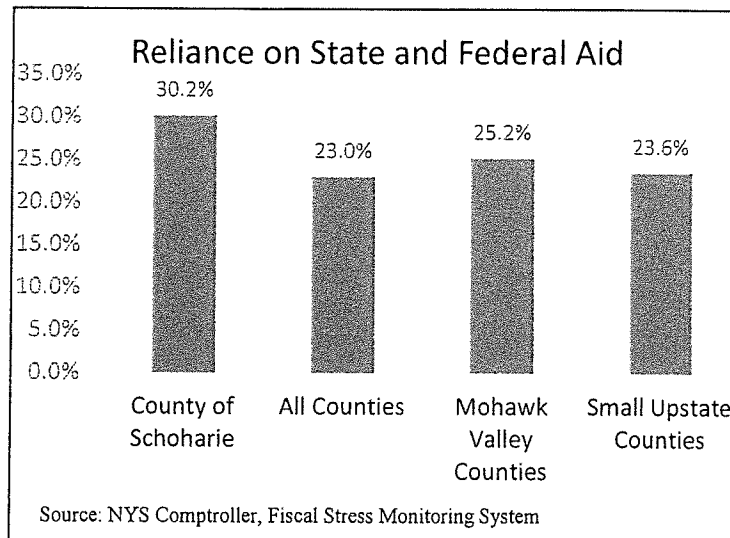
2020 Revenues					
	2020 Budget	2020 Revised	2020 Projected	Diff	% Diff
Property Tax	\$22,606,005	\$22,606,005	\$17,488,005	-\$5,118,000	-22.64%
Sales Tax	\$16,000,000	\$16,000,000	\$15,239,330	-\$760,670	-4.75%
Other Local Revenues (1000s)	\$7,786,610	\$7,788,669	\$6,454,832	-\$1,333,837	-17.13%
Intra-Government (2000s)	\$2,448,799	\$2,448,799	\$2,073,665	-\$375,134	-15.32%
State Revenues (3000s)	\$16,574,547	\$16,919,815	\$10,936,233	-\$5,983,583	-35.36%
Federal Revenues (4000s)	\$8,653,182	\$9,072,710	\$10,168,526	\$1,095,816	12.08%
	\$74,069,143	\$74,835,998	\$62,360,591	-\$12,475,407	-16.67%

** Interfund Transfers Removed from Calculation

The 2020/2021 Adopted New York State budget grants extraordinary and unilateral authority to the Division of Budget (DOB) to cut local aid to municipalities if the state budget is out of balance by more than 1%. To

balance its budget the state is targeting an overall \$8.1 billion reduction to local aid, which according to NYSAC translates to a 20% cut in our external state funding. State budget legislation maintains that these reductions should be “done uniformly across-the-board to the extent practicable or by specific appropriations when needed.”⁶ Schoharie County is much more reliant on external support than other counties. According to the NYS Comptroller, Schoharie’s reliance on external funding is higher than any of its county comparisons, making the uncertainty surrounding state support problematic (see chart).

Currently, New York State has not provided specific guidance to municipalities as to how the recession will affect aid to localities, but it has taken some preliminary actions that could become permanent should the federal government fail to provide additional support. According to the Supplement to the Annual Information Statement issued by the Division of Budget (DOB) on July 8, 2020, “without assurance of Federal



aid, DOB has begun withholding a minimum of 20 percent of most local aid payments to achieve cash flow savings anticipated in the Finance Plan pursuant to the Reduction Authority. As of June 30, 2020 DOB had withheld roughly \$360 million pursuant to the Reduction Authority. In addition, DOB is withholding a range of other payments, including local aid payments...”

Without federal support, the state has made clear that aid to localities will be cut, and DOB has already begun executing that plan for this year. State revenue shortfalls anticipated for next year also will shape the level of support we receive from New York State for the services we currently provide our residents.

⁶ <https://www.budget.ny.gov/pubs/archive/fy21/enac/fy21-enacted-fp.pdf>

Every indication tells us that the state will withhold 20% of anticipated support until the fourth quarter of their fiscal year and may eliminate those withholdings permanently. That 20% number has been mentioned many times thus far, including NYS Comptroller Napoli in his report to the Board of Supervisors. Departments report 20% of CHIPS funding is being withheld and Office of Mental Health and the NYS Office of Addiction Services and Support recently announced that it will withhold 31% of funding to municipalities, and NYS Department of Transportation recently determined that it would fund localities at 80% of 2019 funding levels. In all cases, restoring original funding levels is predicated on federal stimulus money that has not been appropriated or received, so it is unclear if original funding levels will be restored.

FISCAL YEAR COMPARISON OF NET COLLECTIONS						August 2020	
(in thousands)							
State Taxes	Net Collections 2019-2020	Estimated Receipts 6/ 2020-2021	Net Collections				
			Fiscal Year-to-Date		Difference		
			2019-2020	2020-2021	Amount	Percent	
Personal Income Tax 1/	\$53,659,401	\$49,046,411	\$23,150,078	\$21,587,546	-\$1,562,532	-6.7	
User Taxes	\$17,010,501	\$14,647,525	\$6,895,274	\$5,672,274	-\$1,223,000	-17.7	
Sales and Use 2/	14,933,167	12,687,300	6,020,205	4,850,257	-1,169,948	-19.4	
Motor Fuel	511,845	453,825	223,348	165,351	-57,997	-26.0	
Cigarette/Tobacco Products 1/	1,035,160	971,000	457,190	443,718	-13,472	-2.9	
Medical Marijuana	5,698	6,000	2,328	3,165	837	36.0	
Opioid Excise	19,356	0	0	16,076	16,076	NA	
Alcoholic Beverage	259,018	266,000	111,987	120,062	8,075	7.2	
Highway/Fuel Use 1/	141,385	131,000	60,043	55,534	-4,509	-7.5	
Auto Rental 3/	138,330	68,400	20,174	18,001	-2,173	-11	
Vapor Products Registration	2,272	0	0	110	110	NA	
Vapor Products Tax	10,389	14,000	0	11,311	11,311	NA	
Business Taxes	\$7,823,650	\$7,697,610	\$2,340,505	\$2,058,927	-\$281,578	-12.0	
Corporation Franchise	3,791,131	3,882,000	1,012,931	980,562	-32,369	-3.2	
Corporation & Utilities 1/	832,630	781,200	188,130	177,284	-10,846	-5.8	
Banks	7,916	225,000	-1,245	128,061	129,306	10,386.0	
Insurance (Article 33)	1,904,118	1,795,000	517,780	395,469	-122,311	-23.6	
Direct Writings	14,410	---	5,480	8,760	3,280	59.9	
Petroleum 1/, 4/	1,160,775	1,014,410	504,759	368,791	-135,968	-26.9	
Property Transfer Taxes 5/	\$2,193,933	\$0	\$854,683	\$764,257	-\$90,426	-10.6	
Estate	1,070,145	1,100,000	365,656	475,577	109,921	30.1	
Real Estate Transfer	1,123,767	949,000	489,033	288,679	-200,354	-41.0	
Other Revenues	\$166,368	\$0	\$51,766	\$52,317	\$550	1.1	
Pari-Mutuel	13,917	0	7,021	4,101	-2,920	-41.6	
Hazardous Waste Assessments	1,539	0	820	658	-162	-19.8	
Waste Tire Management and Recycling Fees	28,415	0	10,142	6,946	-3,196	-31.5	
Returnable Container Deposits	117,172	0	32,355	40,092	7,737	23.9	
Tax Return Preparer Registration Fees	1,310	0	-61	-119	-58	-95	
Racing Admissions	403	0	184	2	-182	-99	
Authorized Combative Sports Tax	1,619	0	735	68	-667	-90.7	
Employer Compensation Expense Tax	1,994	3,300	570	569	-1	-0.3	
Total - State Taxes and Fees	\$80,853,853	\$73,609,282	\$33,292,307	\$30,135,321	-\$3,156,986	-9.5	

Through August, state revenues are down \$3.2B, or 9.5%, from this point last year. Sales tax, a main barometer of the state's economy, is down 19.4%, even though internet collection are now included in these figures. DOB projects the state's deficit will be \$14.5B in its current fiscal year, as well as estimates of \$16.2B, \$15.8B and \$15.6B in subsequent years⁷.

In the end, the downturn in state support places pressure on the property tax. Unlike earlier years where the county has been

able to stay within the tax cap, paying for county government in its present form will make it difficult to stay within the tax cap limit in 2021. According to New York State Comptroller DiNapoli⁸:

⁷ <https://www.budget.ny.gov/pubs/archive/fy21/enac/fy21-fp-q1.pdf> (page 8)

⁸ <https://www.osc.state.ny.us/press/releases/2020/07/dinapoli-tax-cap-below-two-percent>

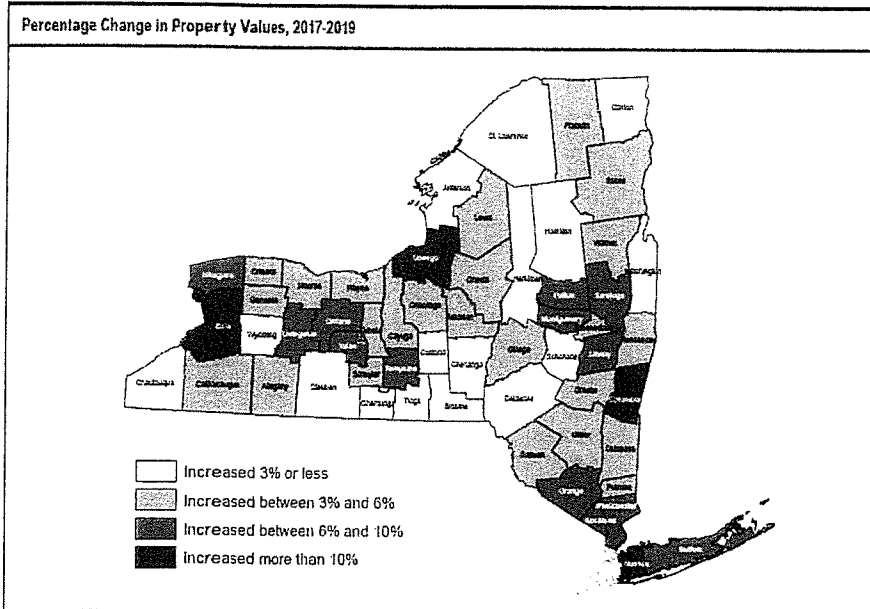
The pandemic and the fiscal uncertainties municipalities are facing add to the challenge of adhering to the tax cap. At the same time the levy growth rate is dropping, both revenues and spending could deviate significantly from what was planned. Local governments must closely monitor their budgets to ensure they are balanced and that they have cash on hand.

GENERAL FUND RECEIPTS REVISIONS TO THE FEBRUARY PLAN (millions of dollars)					
	FY 2021 Updated ²	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	Total
ENACTED BUDGET REVISIONS	(13,257)	(15,899)	(15,795)	(15,589)	(60,540)
Receipts (includes Lottery Aid)	(13,089)	(15,858)	(15,756)	(15,547)	(60,250)
Dedicated Tax Receipts (DHBTf)	(168)	(41)	(39)	(42)	(290)
Q1 UPDATE REVISIONS	(1,259)	(308)	(19)	33	(1,553)
Receipts (includes Lottery/Gaming Aid)	(1,219)	(293)	(9)	42	(1,479)
Dedicated Tax Receipts (DHBTf)	(40)	(15)	(10)	(9)	(74)
TOTAL GENERAL FUND REVISIONS	(14,516)	(16,207)	(15,814)	(15,556)	(62,093)

² Excludes receipts of Extraordinary Monetary Settlements.

One other fact worth noting for future fiscal years: The personal income tax (PIT) is the state's primary income stream, generating 66% of all state revenues in its last fiscal year. Keep in mind that PIT filings for this

year are for income earned in 2019, when the economy was growing. Next year, PIT revenues likely will come in lower when compared to the last several years, as these will be the returns from 2020, a recession year. So, 2020 sees state revenues falling from direct economic revenue streams like sales tax, corporate taxes, and gas taxes, and I predict next year's revenue challenge will come less from the above and more from PIT. To combat this, the state roadmap in 2020-2021 is to cut \$8.1 million in aid to localities. More uncertain is the approach the state will take for 2021, but I believe the county will see less state support for next year as well.



Levy Analysis & Options to Lower It

The burden of high property taxes on a community is a key determining factor of outmigration and economic development, both of which determine the amount of government a community can afford to provide. Since 2010, the average

county levy increase has been 2.56%, which is under the 3% average levy increase of all counties in the state⁹.

The property tax levy proposed in this Tentative Budget is more than five times greater than the average increase in county property taxes. Such a levy increase would almost certainly drive people out of the county, further eroding the tax base. Unfortunately, lowering the levy increase in 2021 is not about choosing which enhancements not to fund and which to keep. Fundamentally this year's process will come down to the level of current services we can afford. This decision making will play out throughout the budget process as the Board wrestles with which worthy programs to cut and which to eliminate. In order to help facilitate the debate, I have identified a number of policy options for the Board to consider lowering the increase in this year's levy. This list can be found in the "Responding to the Pandemic" section later in this document.

	Property Tax		
	Levy	\$ Change	% Change
2010	\$17,574,790		
2011	\$17,885,605	\$310,815	1.77%
2012	\$18,211,533	\$325,928	1.82%
2013	\$18,688,558	\$477,025	2.62%
2014	\$19,059,430	\$370,872	1.98%
2015	\$20,024,345	\$964,915	5.06%
2016	\$20,738,035	\$713,690	3.56%
2017	\$21,476,848	\$738,813	3.56%
2018	\$21,532,951	\$56,103	0.26%
2019	\$22,049,677	\$516,726	2.40%
2020	\$22,606,005	\$556,328	2.52%
	AVERAGE:	\$503,122	2.56%

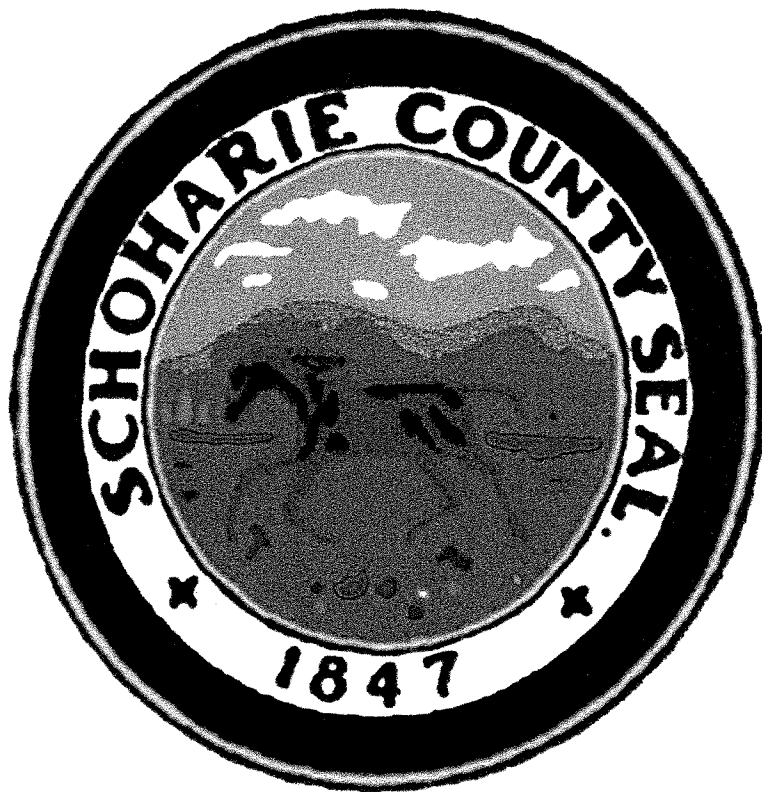
Also important to consider is the county's tax cap for 2021. The Treasurer's Office reports that next year's maximum allowable levy is \$23,096,471, or \$490,466 above the 2020 levy. The below chart is a guide to understanding how much will need to be cut from the Tentative levy to reach the goal. Depending on the levy increase, the chart lists different baseline property tax levies and required amounts to cut to bring the levy to a preferred increase. For example, in order to reach a 10% levy increase, spending from the Tentative Budget must be cut \$915,126.

	Property Tax Levy	Amount Needed To Cut To Reach Historical Average Levy Increase	Amount Needed To Cut To Reach Tax Cap	Amount Needed To Cut To Reach 5% Levy Increase	Amount Needed To Cut To Reach 10% Levy Increase
Tentative Budget Levy (14.05%)	\$25,781,732	\$2,597,013	\$2,685,261	\$2,045,427	\$915,126
10% Increase	\$24,866,606	\$1,681,887	\$1,770,135	\$1,130,300	\$0
5% Increase	\$23,736,305	\$551,587	\$639,834	\$0	-\$1,130,300
Historical Avg Increase (2.56%)	\$23,184,719	\$0	\$88,248	-\$551,587	-\$1,681,887
Allowable Tax Cap Increase (2.17%)	\$23,096,471	-\$88,248	\$0	-\$639,834	-\$1,770,135

The Board has decided to use its considerable fund balance to cover the funding gaps in 2020, but it will not be able to do that in 2021 and beyond and still keep a proper level of cash reserves. The only way county government can be sustainable long-term is steady GDP growth. We were on the right track before COVID-19 hit, and we must not lose sight of that for 2021.

⁹ <https://www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/property-taxes-in-nys-2019.pdf>

2021 Tentative Budget



Budget Justification: Fiscal Impact of The Pandemic

Economic Context

There is a “new normal” for public finance on how we pay for government as underperforming economies yield fewer revenue dollars in tax receipts while service demands increase. For 2020 that means operational deficits, and for subsequent years higher-than-average property tax levies next year, and most likely future revenue deficiencies in the 2022 fiscal year as the economy struggles to recover.

(millions of dollars)				
	FY 2021 Updated	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
EXECUTIVE BUDGET (FEB. 2020) SURPLUS/(GAP)	0	(1,939)	(9,313)	(3,266)
Receipts (includes Lottery Aid)	(14,308)	(16,151)	(15,765)	(15,505)
Dedicated Tax Receipts (DHBTF)	(208)	(56)	(49)	(51)
UPDATED BUDGET SURPLUS/(GAP)	(14,516)	(18,146)	(19,127)	(18,822)
Changes to Exec. Proposals Adopted in Enacted Budget:	782	911	737	618
School Aid - Offset by Federal Funds	1,163	1,791	1,986	2,278
Medicaid	(100)	(778)	(1,150)	(1,543)
Legislative Adds	(130)	(10)	(10)	(10)
Legislative Rejection of Executive Proposals	(107)	(92)	(79)	(107)
Budget Control Actions:	10,120	8,904	9,100	9,407
Budget Balance Reductions (Aid to Localities)	8,130	8,010	8,010	8,010
Cash Management Withholds (Apr-Jul)	1,714	0	0	0
Financial Plan Reconciliation	(1,714)	0	0	0
School Aid	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>
Medicaid/Health	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>
Higher Education	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>
Social Services	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>
Mental Hygiene	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>
Transportation	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>
Other	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>	<i>tbd</i>
Agency Operations Budget Balance Reductions	1,647	716	967	1,300
Cash Management Withholds (Apr-Jul)	230	0	0	0
Financial Plan Reconciliation	(230)	0	0	0
Debt Service/Other Revisions	293	178	123	97
Resource Changes:	4,285	517	(19)	2
Federal Medicaid Share Increase (eFMAP)	2,238	0	0	0
Prior Year Balances	553	550	0	0
Fund Eligible Expenses from CRF	369	0	0	0
Refunded Prior-Year COVID-19 Expenses	132	0	0	0
Other Resources	493	(33)	(19)	2
New Costs:	(671)	(544)	(540)	(557)
Health Care: Enrollment Increases/Other	(671)	(532)	(527)	(544)
Other Costs	0	(12)	(13)	(13)
FIRST QUARTERLY UPDATE SURPLUS/(GAP)	0	(8,353)	(9,849)	(9,352)

Source: FY 2021 First Quarterly Update, page 10.

Schoharie County is fortunate in that its cash reserves are strong, but 2020’s operations will diminish those amounts significantly and could place the county in fiscal jeopardy without decisive actions to curb spending. Addressing deficits this year and dramatically higher property taxes in 2021 is the goal of the budget process.

Budget Context

In 2020 the pandemic caused the economy to shut down, which caused a major recession, which caused major revenue shortfalls to

governments at all levels. Since only the federal government can run deficits, state and local governments like Schoharie County and New York State are left to deliver needed services with less money to pay for them. The county’s revenues are affected in two ways by the pandemic: local funding sources like the sales tax and user fees due are down because our economy is down; the state’s coffers are \$3.2B lighter than last year at this time, and the Division of Budget (DOB) has begun withholding 20% of state reimbursements to municipalities in addition to

reducing direct spending in state agencies. DOB warns that these withholdings will become permanent if federal monies are not received to offset state revenue losses. Schoharie County is heavily reliant on state funding, so significant cuts from the state have deep consequences to our finances.

The pandemic hit New York State just as it was wrapping up its budget process for the 2020-2021 Fiscal Year. As a result, this year's state budget legislature granted the "Budget Director the authority to reduce aid to localities and disbursements by any amount needed to achieve a balanced budget, as estimated by DOB. In addition, the Director is authorized to withhold and reduce specific local aid payments during the year.¹⁰" As part of its requirements under the "Enacted Budget Financial Plan," DOB will issue quarterly update reports to apprise the legislature and public at large on the financial condition of the state.

In its FY 2021 First Quarterly Update, DOB publicly confirmed the implementation of its original plan to withhold \$8B in aid to localities. That translates into a 20% cut on average for all state-funded programs, but DOB has yet to outline how it would specifically apply the \$8B in cuts. In fact, several charts in the report show the cumulative reduction in aid to municipalities but does not give specific details on which programs are reduced (notice the "TBD" on the chart on page 11). Absent those specific cuts, we must balance service delivery against the risk of a loss of funding for 2020 and plan for both local and state revenue reductions for 2021.

Furthermore, this update document also projects \$8B in aid to localities cuts for the next three state fiscal years, so we should be prepared for a "new normal" of state funding levels, at least the next four fiscal years. To add to the uncertainty, a NYSAC report estimates Schoharie County's potential state aid loss could range from \$3.8M to \$9.5M¹¹. Of course, that is the financial picture now, and how this plays out is dependent on many factors. The Second Quarterly Update will be published during our budget process, and when it is released, my office will analyze its contents and update the projections within this document. However, it is likely that we will not be given specifics until the state's fourth quarter, which begins January 1, 2021, which will be too late for us to make expenditure changes for 2020.

As you can see, the single most difficult challenge in managing county finances in 2020 is uncertainty. We do not know when the economy will improve, we do not know if a "second wave" will force us to roll-back our phased re-opening, we do not know how our local revenues will bounce back from double-digit decreases, and we do not know if and when the state will cut aid to localities.

Fiscal Impacts Of The Pandemic on Fiscal Yrs. 2020 & 2021

In May, the Board adopted an Emergency Fiscal Plan that placed a moratorium on uncommitted spending, instituted temporary furloughs to take advantage of a federal boost to unemployment

¹⁰ <https://www.budget.ny.gov/pubs/archive/fy21/enac/fy21-enacted-fp.pdf>. Page 8.

¹¹ <https://www.nysac.org/files/NYSAC%20Report%20-%20Lost%20Revenue%20and%20State%20Aid%20Cuts%20-%20May%207.pdf>

benefits, and instituted quarterly spending plans in an effort to plan cash outflows and predict the level of fund balance that will be needed to cover spending for 2020 due to reductions in revenues. My office has briefed the Board on a monthly basis on where the county stands fiscally given the latest information available. As the Board begins 2021 budget development, it is critical that we detail our analysis of 2020's results of operations by fund so that we can see the effects of different revenue shortfalls on the 2021 budget.

Given the information available at this time, I anticipate a slight surplus in the Highway Fund (D Fund). Logically, the temporary furloughs, coupled with significant work that did not get done because of them, means that actual spending in DPW will be significantly lower than budgeted. The expected surplus in the Highway Fund as a result of our cost cutting moves this year will allow us to reduce the overall property tax levy in 2021.

The county usually funds a majority of Highway projects through an interfund transfer from the General Fund (A Fund). In October, I will propose a series of budget modifications to account for the reduction in spending in the D Fund. Specifically, I will propose to decrease the interfund transfer from the General Fund to the Highway Fund (see the blue highlight on the next chart) in the amount of \$500,000. That budget action effectively "adds" that amount to General Fund revenues and deducts from the Highway Fund, resulting in a slight deficit in the D Fund but a lower projected deficit in the A-Fund by the same amount. Doing this frees up enough fund balance in the General Fund to appropriate \$1.2M in fund balance to reduce the 2021 levy (see green highlight on next chart) and still maintain the county's informal "10% rule" for reserves. By reflecting actual finances, we can avoid the need to borrow on a short-term basis to cover general operational expenses like payroll. Many municipalities, like Otsego County, are in this situation right now, and the only reason why Schoharie County is not is due to its strong cash balances.

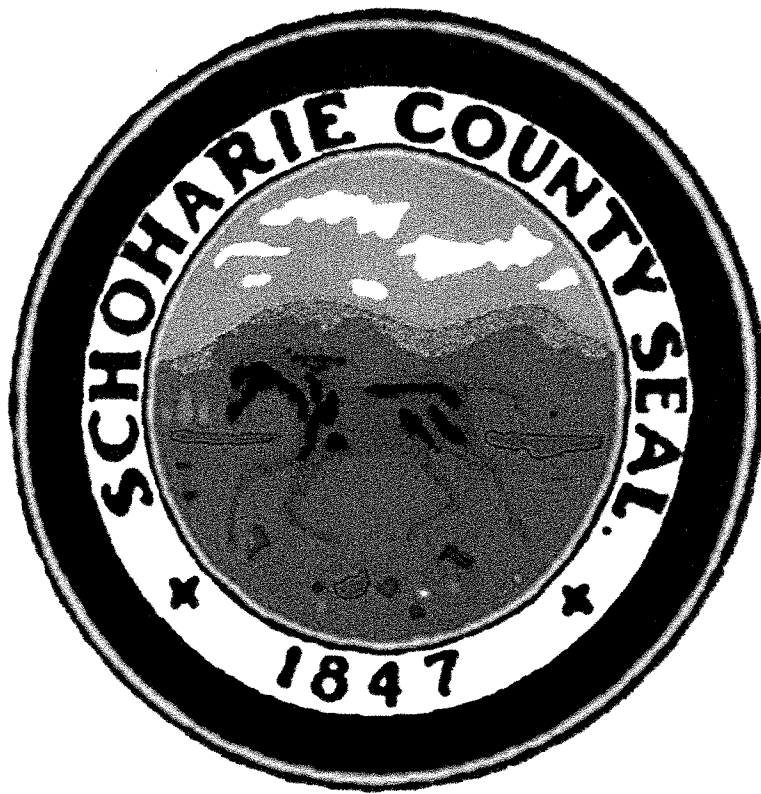
The Tentative Budget does not initially appropriate Highway Fund Balance (see orange highlight on chart). We do anticipate utilizing Highway Fund Balance to pay for construction projects in 2021, but until a capital improvement program for roads and bridges is adopted by the Board, it is prudent not to guess at a correct appropriation amount.

These forecasting charts will need to be updated throughout the budget process in order to give the Board the latest fiscal condition of the county. Events such as the finalization of Quarter 3 Spending by county departments, publication of DOB's FY 2021 Second Update, and other conditions "on the ground" could change these numbers. At the moment this represents the best information available, and as we work through the fiscal uncertainties the pandemic is causing, I will provide updates and propose adjustments to this as the budget process proceeds.

Fund Balance Projections (As of 9/30/2020)			
	<u>General Fund</u>	<u>Highway Fund</u>	<u>Machinery Fund</u>
Revenues	\$58,478,995	\$3,798,036	\$83,560
Additional X-fer In	\$0	\$8,378,681	\$919,007
D Fund X-Fer Adjustment	\$0	\$0	\$0
TOTAL REV	\$58,478,995	\$12,176,717	\$1,002,567
Expenditures			
Jan - June	\$29,192,646	\$4,603,698	\$457,205
June Additional Costs	\$74,594	\$666,359	\$95
Previous Year Encumbrance Use	-\$627,131	-\$47,033	\$0
Q3 Est	\$9,955,022	\$2,852,849	\$139,300
Q3 Additional Requests	\$533,368	\$0	\$0
Q DPW Project Adjustments	\$0	-\$633,360	\$0
Q3 Payroll	\$3,875,344	\$414,301	\$75,079
Q4 Est	\$13,801,377	\$3,226,653	\$260,615
Q4 Payroll	\$4,523,693	\$489,517	\$88,505
Remaining Interfund X-fers	\$8,368,324	\$460,424	\$0
TOTAL EXP	\$69,697,237	\$12,033,408	\$1,020,799
Est. Deficit	-\$11,218,242	\$143,309	-\$18,232
Appropriated FB (2020)	\$2,700,000	\$150,000	\$0
Appropriated Reserve (2020)	\$35,000	\$0	\$0
Remaining Deficit	-\$8,483,242	\$293,309	-\$18,232
Available FB 12/31/2019	\$18,259,925	\$5,201,194	\$82,188
Appropriated in 2021	-\$1,200,000	\$0	\$0
FB Est 12/31/2020	\$8,576,683	\$5,494,503	\$63,956

Fund Balance Projection (With Proposed Interfund Transfer Modification)			
	<u>General Fund</u>	<u>Highway Fund</u>	<u>Machinery Fund</u>
Revenues	\$58,478,995	\$3,798,036	\$83,560
Additional X-fer In	\$0	\$8,378,681	\$919,007
D Fund X-Fer Adjustment	\$500,000	-\$500,000	\$0
TOTAL REV	\$58,978,995	\$11,676,717	\$1,002,567
Expenditures			
Jan - June	\$29,192,646	\$4,603,698	\$457,205
June Additional Costs	\$74,594	\$666,359	\$95
Previous Year Encumbrance Use	-\$627,131	-\$47,033	\$0
Q3 Est	\$9,955,022	\$2,852,849	\$139,300
Q3 Additional Requests	\$533,368	\$0	\$0
Q DPW Project Adjustments	\$0	-\$633,360	\$0
Q3 Payroll	\$3,875,344	\$414,301	\$75,079
Q4 Est	\$13,801,377	\$3,226,653	\$260,615
Q4 Payroll	\$4,523,693	\$489,517	\$88,505
Remaining Interfund X-fers	\$8,368,324	\$460,424	\$0
TOTAL EXP	\$69,697,237	\$12,033,408	\$1,020,799
Est. Deficit	-\$10,718,242	-\$356,691	-\$18,232
Appropriated FB (2020)	\$2,700,000	\$150,000	\$0
Appropriated Reserve (2020)	\$35,000	\$0	\$0
Remaining Deficit	-\$7,983,242	-\$206,691	-\$18,232
Available FB 12/31/2019	\$18,259,925	\$5,201,194	\$82,188
Appropriated in 2021	-\$1,200,000	\$0	\$0
FB Est 12/31/2020	\$9,076,683	\$4,994,503	\$63,956

2021 Tentative Budget



Budget Justification: Responding to The Pandemic

The Pandemic Recession will Require New Recovery Efforts in the County

The pandemic and the economic downturn resulting from it comes at an unfortunate time for Schoharie County. In essence, the county will need to begin a new recovery process not unlike the one from the 2011 flood. Like the flood, this recovery will take years but has already begun:

Strategy 2020: The Board has made clear that it plans to use its substantial reserves to cover the revenue shortfalls in 2020. In an attempt to minimize the use of reserves, the Board imposed spending controls and instituted temporary furloughs, but the projected 18% revenue shortfall is just too steep to cover the shortfall. The good news is that the county does have the cash to implement such a strategy. Best practice does not recommend paying for recurring costs with “one-time disbursements, so the Board will need to focus on different strategies for 2021 and beyond.

Strategy 2021: Should the revenue shortfalls continue in 2021 as anticipated, the county will not have the fund balance to cover its current services budget. We will need to use a combination of tactics to fund the appropriate level of county government. Enhanced financial management will be critical in overseeing spending, reporting variances, and staying flexible as change and information materializes. The Tentative Budget approaches revenues in a conservative manner by planning for significant revenue reductions and lower spending. Should state or other revenues come in higher, we are poised to modify the budget and deliver more services. More structured and comprehensive infrastructure planning will assist in determining critical projects and funding while prioritizing projects over the next several years. Financial management, budgetary flexibility, and planning are the near-term strategies to help financial stability in the county.

Strategy 2022-2025: While the economy struggles to reach pre-pandemic output levels, the

Rank	County	Low Rate	High Rate	Median Rate
1	Cortland	31.30	48.37	38.20
2	Montgomery	27.42	51.60	37.58
3	Broome	18.34	59.02	36.10
4	Schoharie	22.85	49.92	35.15
5	Tioga	20.18	55.24	34.33
6	Madison	27.01	43.45	33.86
7	Onieda	11.46	46.88	32.85
8	Tompkins	26.37	41.97	30.36
9	Herkimer	11.04	54.41	29.38
10	Fulton	15.59	51.95	28.82
11	Otsego	14.77	34.79	25.38
12	Delaware	16.20	40.99	25.25

Source: Fairweather Report

county need to remain cautious about expanding government. Recall that the current financial plan from New York State projects \$8B reductions in aid to localities through the 2023/2024 state fiscal year. Should that projection prove true, the county will have to reduce the size of government or raise property taxes to cover the revenue losses. The Fairweather Report identified the chief competitive advantage of the Schoharie economy as a low-cost location. But Schoharie property tax rates

are some of the highest in the Greater Central New York region. New York State ranks fourth highest of all 50 states in property taxes collected per capita, and Schoharie County ranks fourth

out of 12 Central New York counties in median levy rates. Making up for our revenue shortfalls via the property tax levy will make the fixed costs higher for businesses to come to Schoharie County. The world around us has changed due to the pandemic, but many of our realities have not – if we need to fund current services with more property tax instead of external sources of funds or sales tax dollars, the county would begin to lose the primary economic development advantage it has.

Strategy 2021: Current Service & Reduction Details

This year’s process began when department heads determined their department’s current services spending needs. A current services budget is the cost to provide current level of service in the following year. For example, a contract for services that costs \$1,000 this year may cost \$1,100 next year for the same services. The current service amount for the next year is \$1,100. By determining the current services costs of each department, the process identifies a list of services for 2021 and gives the Board starting point for decision making. Moreover, citizens will be better informed as to what services will change as the Board works through this year’s budget challenges.

Current Service Amounts			
	<u>Department Head</u>	<u>Budget Officer</u>	
	<u>Current Services</u>	<u>Current Services</u>	<u>Final Tentative Budget</u>
Total Appropriations	\$98,213,267	\$93,840,435	\$83,595,591
PT Levy	\$29,674,628	\$28,403,873	\$25,781,732
Levy Increase	31.27%	25.65%	14.05%

For this year’s process, departments identified \$98.2M in costs believed to be current services and required a 31.27% levy increase to fully fund that level of spending. Upon review by my office, we determined that current service costs would be roughly \$4.4M less but still required a large levy

increase – 25.65% -- to fund operations. Based on my review, the current services budget would require a levy that was too high to present to the Board, and I made the following adjustments:

1. **Capital purchases:** Those outlined in the Vehicle Replacement plan were deferred when possible.
2. **State Reimbursement Cuts:** Departments supported with state reimbursements were reviewed and adjusted to account for possible aid cuts in the next state fiscal year. The idea here is to plan for lower levels of state support and modify the budget if state funding is restored. This approach protects local taxpayers – the state needs to prove to us that the revenue is available, and if it can, we will increase service levels. Contrast that with the current year’s situation, where we have budgeted and planned for a certain level of service delivery and reimbursement, but the state is holding back support that is due to us. We have tried to make as many spending adjustments as possible, but it is likely that the county will pay for services and not get back the anticipated reimbursements.
3. **Interfund Transfers:** My office took a close look at 2020 spending and anticipated revenues and has developed a series of budget modifications for the current year to reflect dollars appropriated but not spent. This includes savings from furloughs but also reflects revenue losses from the state as well as local sources. By doing so the county can reduce

some interfund transfers to the Highway Fund resulting in a lower projected 2020 deficit in the general fund, giving flexibility to utilize fund balance to help mitigate the levy increase in 2021.

4. **Enhancements:** No proposed programmatic or service enhancements were included in the Tentative Budget, except for the computer aided dispatch (CAD) system from the Sheriff's Department. Although my recommendation to the Board at its September meeting was to hold off committing to purchase the program until more details could be worked out, the Board by motion decided to set aside the 2021 NYPA Support funds of \$200,000 and purchase the CAD system, and the Tentative Budget reflects that. Important to note that the CAD system is estimated by the Sheriff to cost \$460,438, but only one year's worth of NYPA Support funds are allocated by the Board to that purchase. In effect, the balance of the costs (\$260,438) will need to be funded by local funds. This decision by the Board represented 1.2% of the 14.05% total levy increase.
5. **Employee Health Care:** The Tentative Budget provides for a more rigorous analysis of health care costs that more accurately reflects the upcoming costs for 2021. By adjusting to health care reimbursement (HRA) rate to a more realistic 80% from the initial 100% proposed in the submission, recalculates costs related to the high deductible Exclusive Provider Organization (EPO) plan with the current renewal rate, and using a lower rate increase for the NYSHIP plan that is based on historical average costs for the program, I was able to reduce the local burden of these costs by \$900,000, which lowered the required levy by 4%.
6. **External Organization Support:** Most external organizations supported in the county's budget were cut a minimum 20% in this year's Tentative Budget. Cooperative Extension, Soil and Water, Mohawk Valley Economic Development District, Inc., Destination Marketing Corporation of Otsego County (DMCOC) and the Schoharie County Historical Society all have lower appropriations in the Tentative Budget than last year. I also accepted the submission from the Schoharie County Animal Shelter for \$50,000, which was 36% lower than 2020's appropriation.
7. **Economic Development:** Due to the reductions in anticipated revenues, the 2021 Tentative Budget puts on hold many of the economic development initiatives the Board set forth in 2020. Contracts with Fairweather Consulting, DMCOC, Southern Tier 8, and MVEDD were all decreased in an effort to preserve the county workforce and continue current service levels. Agriculture Business Development Specialist and Planner positions created during the 2020 budget process – two positions that could have supported economic development efforts – were also cut from current services. Failing to invest in economic development during recessions may be counterintuitive, and the Board will wrestle with these trade-offs. Restoring this priority likely means a decrease in support for some other current service. This is just one example of the struggles the Board will have in adopting a budget for 2021.

8. **Vacant Positions:** This Tentative Budget proposes no layoffs but does propose permanently eliminating 15 vacant positions. Below is a list of vacancies as of 9/24/2020 with the proposed disposition of each within the Tentative Budget:

Current Vacancies & Status					
Budget Line	Vacancy Date	Dept	Description	Est. 2021 Savings	2021 Tentative Budget
A.1165.1004	Q1 2020	DA	Asst DA	\$59,305	Not Funded
A.1355.1015	2019	RPTO	911 GIS Tech	\$41,306	Not Funded
A.1410.1018	Q3 2020	County Clerk	Mail Room Clerk	\$29,449	Position unfunded by Dept. Head
A.1410.1802	Q1 2020	County Clerk	Mail PT	\$0	Funded
A.1620.1012	Q2 2020	DPW	Cleaner	\$28,608	Position unfunded by Dept. Head
A.1620.1021	Q3 2020	DPW	B&G Laborer	\$31,378	Position unfunded by Dept. Head
A.1680.1006	Q1 2020	IT	Computer Prog Analyst	\$0	Funded
A.1680.1021	Q3 2020	IT	Computer Support Spec	\$37,297	Not Funded
A.3020.2011	Q1 2020	Sheriff	Dispatcher	\$0	Funded
A.3110.1008	2019	Sheriff	Deputy Sheriff	\$39,341	Not Funded
A.3110.1009	Q3 2020	Sheriff	Deputy Sheriff	\$0	Funded
A.3110.1035	Q3 2020	Sheriff	Civil Clerk	\$0	Funded
A.3150.1008	Q3 2020	Sheriff	Corrections Sgt	\$0	Funded & Filled in 2020
A.3150.1013	Q3 2020	Sheriff	Corrections/Court Sec	\$36,295	Not Funded
A.3150.1020	Q2 2020	Sheriff	Corrections/Court Sec	\$0	Funded / Offered in 2020
A.4010.1124	Q1 2020	Health	PH Sanitarian	\$0	Funded
A.4010.1271	Q3 2020	Health	PH Sanitarian Asst	\$35,560	Not Funded
A.4010.1534	NEW & FUNDED	Health	PH Nurse	\$0	Funded
A.4252.1011	Q1 2020	MH	Recovery Peer Advocate	\$0	Funded
A.4252.1017	Q2 2020	MH	Credentialed Chem Dep	\$0	Funded
A.4310.1003	Q2 2020	MH	Dep Director	\$0	Funded
A.4310.1034	Q3 2020	MH	Admin I	\$31,378	Not Funded
A.4321.1017	2019	MH	Staff Soc Worker	\$0	Funded
A.4324.1003	Q1 2020	MH	CCSI/SPOA Coord	\$0	Funded
A.5630.1010	Q3 2020	Transportation	Auto Mechanic	\$0	Funded as One Mech Position
A.5630.1013	Q3 2020	Transportation	Mech Helper		
A.6010.1007	Q1 2020	DSS	Caseworker	\$43,597	Not Funded
A.6010.1321	Q1 2020	DSS	Admin I	\$31,378	Not Funded
A.6010.1329	Q1 2020	DSS	Admin II	\$33,734	Not Funded
A.6010.1387	2019	DSS	Support Investigator	\$35,560	Not Funded
A.6010.1434	Q1 2020	DSS	Caseworker Asst	\$31,378	Not Funded
A.6010.1457	Q1 2020	DSS	Admin II	\$33,734	Not Funded
A.6010.1808	Q1 2020	DSS	Caseworker PT	\$21,798	Not Funded
A.6772.1021	Q2 2020	OFA	Aging Svs Aide	\$30,353	Position unfunded by Dept. Head
A.6772.1023	Q1 2020	OFA	Personal Care Aide	\$31,378	Position unfunded by Dept. Head
A.6772.1804	Q1 2020	OFA	Aging Svs Spec II PT	\$18,568	Position unfunded by Dept. Head
A.8020.1008	Q3 2020	OCA	Planner	\$44,469	Position unfunded by Dept. Head
A.8020.1015	2019	OCA	Ag Spec	\$54,744	Position unfunded by Dept. Head
A.3150.1043	Q3 2020	Sheriff	Corrections/Court Sec	\$36,295	Not Funded

9. **Bridges and Roads:** The Tentative Budget takes all DPW-related projects “off budget” for the next fiscal year. I am not proposing eliminating all bridge or road work in 2021 – quite the contrary. But before we commit valuable resources and raise property taxes to cover infrastructure expenditures, we need to have a well-designed and comprehensive infrastructure plan in place to ensure that we maximize taxpayer dollars and get the “best bang for the buck.”

The Commissioner of DPW and I are assembling a Capital Improvement Plan for roads and bridges. Similar to the Vehicle Replacement Plan, this will guide future spending as well as advance the effort to address the repair of potentially unsafe roads and bridges in the county. The Road and Bridge Repair and Replacement Plan will allow us to focus our spending on the highest priority work.

Road Fund Balance Year-Over-Year Change		
Year	Total FB Amt	% Change
2014	\$3,245,622	
2015	\$5,260,044	62.07%
2016	\$4,826,428	-8.24%
2017	\$3,497,674	-27.53%
2018	\$4,144,849	18.50%
2019	\$6,004,724	44.87%

The need for a multi-year capital plan is based on an analysis of the change in Highway Fund Balance over the past several years. Since 2015, average change in the D-Fund Balance is 18%, with a high increase of +62% and a low of -27.5%. I believe that multi-year capital planning for roads and bridges

will help lower the volatility in the Highway Fund Balance. Reducing volatility in the Highway Fund is one financial management tool that helps keep the property tax low.

To fund infrastructure work for 2021 and once The Road and Bridge Repair and Replacement Plan is approved by the Board, I will propose a series of budget amendments to recognize external funding and utilize a portion of the Highway Fund Balance to fund the local share of costs for 2021 work. In order for this new financial planning strategy to work, there will be changes affecting multiple budget accounts. Those account are detailed below:

D.5112.2924 & D.5112.2928 (PAVE NY and CHIPS): These programs are 100% reimbursable, but the funding levels are subject to adjustment by NYS in the current fiscal crisis. We already know that both programs were reduced by 20% in 2020, and we do not know the extent to which a reduction will occur in 2021. In the time it takes to develop a Road and Bridge Repair and Replacement Plan, we should know about state funding and be able to allocate those funds to be most beneficial.

D.5112.2923 (Bridge NY): This program is 100% reimbursable for culvert work and 95% funded for bridge projects. There are several bridge projects in the queue for the county at various stages of readiness. Those projects in total are estimated to cost \$6.9M, with a local share of roughly \$300,000. Were we to budget for all of these projects and all or some of them were not happen in 2021, we would be raising the levy to account for the local share of those projects needlessly. By taking this off-budget, we do not need to account for the collective local shares of these projects. Instead, we will determine the local share of confirmed 2021 projects and fund them with fund balance. If we knew for certain which projects would occur in 2021 it would make sense to account for them in the budget. But that is not the case.

D.5110.4710 (Surface Treatment/Paving Line): This line is funded entirely with local funds, so a dollar change in this line changes the levy by and equal amount. Through the budget process the Commissioner of DPW provided me with strong analytics on which roads he planned to pave in 2021 and with what programs he would use to fund them. In discussions after the department submitted their original budget, we determined that better planning would greatly benefit the road conditions of the county. This will take time to develop, so instead of making an educated guess, I recommend that we appropriate no funds to this line until the Road and Bridge Repairs and Maintenance Plan is developed and approved by the Board. At that time we can determine accurate estimates for these road projects and leverage fund balance to cover those costs.

D.5112.2918 (Miscellaneous Bridges): These appropriations are also funded 100% by local funds. I propose a similar approach to local bridge work as I do for local road work – projects should be done in 2021 as a part of a multi-year effort to improve the county’s bridges. No property tax revenues in a bad budget year should be allocated. However, I recognize the state of disrepair many of the county’s bridges are, and I am committed to working through the capital improvement process to address these challenges in a more comprehensive and efficient manner.

A.9901.9551 (Transfer to County Road Fund): This approach to funding highway projects in 2021 allows us to reduce the amount of interfund transfers from the General Fund to Highway Fund, which reduces the property tax levy. The General Fund is scheduled to transfer almost \$8.4M into the Highway Fund this year, but the strategy for 2021 would allow us to transfer \$721,833 less into the D-Fund next year, which generates savings in the property tax.

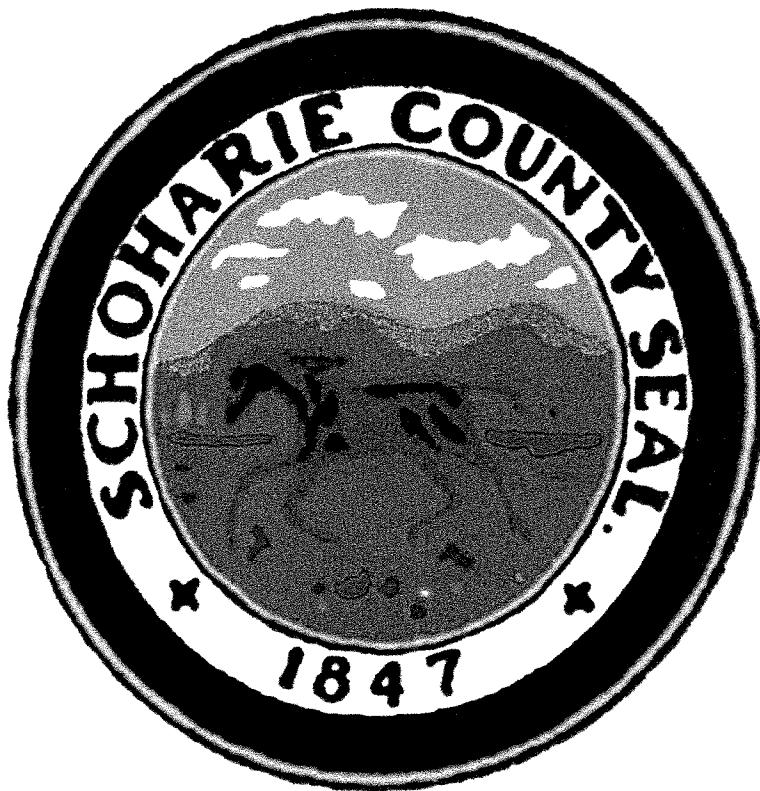
<u>Year</u>	<u>Transfer Amount to D Fund</u>
2019 Actual	\$9,606,275
2020 Revised	\$8,378,681
2021 Tentative	\$7,656,798

As stated in the details above, the ultimate source of any local funds for local road and bridge work will be the Highway Fund Balance. But since there are many uncertainties as to which projects should be done and in the absence of a comprehensive CIP for roads and bridges, it is not prudent to appropriate fund balance without knowing exactly how it will be spent. However, when a CIP is in place and details are clear, we can use the fund balance for these critical projects.

Departments also submitted proposals to enhance their operations, which totaled to about \$550,00 this year. During the Board’s review of the Tentative Budget I will provide a list of each enhancement so that each can be considered. I anticipate the Finance Committee’s department-by-department review will yield decisions on each of these proposals¹². NOTE: A list of proposed enhancements can be found in the appendix of this document.

¹² In September, the Board by motion committed one year’s NYPA Support funding towards buying the new CAD system. See “adjustments to current services” #2 for details on how that was accounted for in this Tentative Budget.

2021 Tentative Budget



Budget Justification: Options to Lower the Levy

Significant & Disruptive Cost Reduction Options

Despite our best efforts, the 2021 Tentative Budget proposes a property tax levy increase more than five times higher than property tax increases in recent years. A tax increase of this magnitude dwarfs the expected change in GDP. The increase in the levy is more than eight times the increase in taxable real property values. It is true that with this Tentative Budget we have avoided widespread workforce reductions; with this budget the burden falls on taxpayers. Addressing this burden, however, will require significant and disruptive changes in county government. In this section I propose eight possible actions the Board could take to further reduce the property tax levy increase.

I am not recommending any of the below options. Rather, I have tried to provide a comprehensive list of options the Board may wish to consider.

Eliminate the Department of the Old Stone Fort, Public Transportation, Youth & County Historian

<u>Department</u>	<u>2021 Tentative Appropriations</u>	<u>2021 Tentative Revenues</u>	<u>Net Local Cost</u>
Historian	\$5,215	\$0	\$5,215.00
OSF	\$235,912.00	\$0.00	\$235,912.00
Transportation	\$1,118,768.00	\$1,193,870.00	-\$75,102.00
Youth	\$202,298.00	\$28,742.00	\$173,556.00

Many departments in county government are not mandated by state or federal requirements and could be cut or eliminated to save money. As the

chart shows, Transportation is a net contributor to the general fund, but Youth, Old Stone Fort and Historian require local monies to operate. Eliminating those three departments would save an estimated \$414,638 in 2021, which would lower the levy by 1.8%.

Below are mission statements for the above departments:

Historical Property – Old Stone Fort

The Old Stone Fort Museum complex provides a unique view into the history of Schoharie County. Tour groups are welcome, and the site holds reenactments and talks by historians.

Department of Public Transportation

The Department of Transportation provides public bus transportation to residents of Schoharie county and currently operates 10 routes.

Youth Bureau

The Youth Bureau promotes and advocates for the empowerment and wellbeing of the youth of Schoharie county by incorporating positive youth development methods in support programs and services.

Historian

The county historian is charged with preserving the county's rich past and showcasing it through writings, lectures, and other communication means.

Eliminate or Reduce Mental Health and Chemical Dependency Clinic

<u>Program</u>	<u>Mental Health</u>	<u>Case Management</u>	<u>Chemical Dependency</u>	<u>Total Department</u>
Personal Services	\$935,017.00	\$117,438.00	\$382,712.00	\$1,435,167.00
Vacation Leave	\$1,044.00	-\$304.00	\$0.00	\$740.00
Fringe	\$437,764.00	\$47,057.00	\$182,212.00	\$667,033.00
OTPS (Includes CAP)	\$298,056.00	\$14,590.00	\$121,809.00	\$434,455.00
Equipment	\$18,856.00	\$752.00	\$0.00	\$19,608.00
Property/MILOR	\$44,946.00	\$7,117.00	\$26,045.00	\$78,108.00
Agency Admin	\$211,148.00	\$22,222.00	\$86,082.00	\$319,452.00
Total Cost	\$1,946,831.00	\$208,872.00	\$798,860.00	\$2,954,563.00
State Aid	\$435,145.00	\$75,518.00	\$263,781.00	\$774,444.00
Revenue Generated	\$1,917,454.00	\$186,649.00	\$497,011.00	\$2,601,114.00
County Match	\$3,808.00	\$0.00	\$36,940.00	\$40,748.00
Net Deficit (County)	\$19,447.00	\$2,122.00	\$1,128.00	\$22,697.00
TOTAL COST TO COUNTY:	-\$429,023.00	-\$55,417.00	\$38,068.00	-\$446,372.00

The Office of Community Services (OCS) oversees all mental health, chemical dependency and developmental disability services for the county. Many of the programs operated by

the OCS are not mandated. In particular, the Mental Health and Chemical Dependency Clinics are not directly mandated, however the services provided by them put almost half a million dollars into the General Fund after accounting for expenses in 2019. Given this, I do not recommend cuts to these programs for 2021.

Utilize Additional Fund Balance

The Tentative Budget proposes to use \$1.2M of the General Fund Balance to lower the levy, which is 55% less than was utilized for 2020’s budget. I propose that amount is because it is the highest amount to use while keeping the fund balance at the “10% Fund Balance Rule.” However, the Tentative Budget reduces total appropriations to roughly \$83.8M. The fund balance would only need to contain \$8.4M instead of \$9.1M, which would free up another \$500,000 available to be appropriated in 2021. Doing that would reduce the levy by half million dollars, or 2.2%.

Defunding All Positions in the 2021 Budget That Are Currently Vacant

The Tentative Budget funded 23 of the 38 currently vacant positions. All of those positions are currently under a “hard hiring freeze” per motion at the Board’s September meeting. Should the Board decide to fill none of these positions in 2021, the resulting savings would be \$575,257. Since the Treasurer’s benefit costs are based on current populations, there would be no fringe savings in this option. However, the salary savings would drive the levy down by 2.5%.

Defer Raises in 2021

The county is contractually obligated to a 2% raise to its CSEA Union membership, and by motion the Board has committed to 2.25% for non-union raises in 2021. However, the non-

union population does not collectively bargain, and the Law Enforcement Unions have already agreed to extend the current contract at no raise for one year. Should the Board decide to defer raises, the saving would break down to: CSEA: \$280,000 and Non-Union: \$99,563. The total savings with both deferrals would be a 1.7% levy decrease.

Defer the Purchase of the Computer Aided Dispatch (CAD) to 2022

As previously noted, the Board decided at its September Board meeting to purchase a CAD system, and as such I have included its purchase in this Tentative Budget. However, the cost of the CAD is not completely offset by the NYPA support funds the county will receive in 2021, which leaves a local share for the purchase of \$260,438. Deferring this purchase until 2022 would allow us to place the \$200,000 NYPA Support monies in reserve and not raise the property tax by that same \$260,438. Doing that would save 1.2% on the levy.

Early Retirement Incentive

Currently there are 53 employees eligible for retirement, meaning that they are at least 55 years and over and have at least 10 years of service with the county. In addition to that, there are several employees who have additional retirement credits with either the state or another municipality that could make them eligible to retire, but our systems cannot account for those people, so we are unable to identify them and quantify any potential costs and savings.

Of the 53 eligible employees, 21 would require backfilling because these positions represent mandated positions, department head position, or other positions critical to operations. The remaining 32 could be deferred or eliminated to save money.

The only option the county can use to incentivize employees to retire early is a one-time cash payout policy. My staff used Schenectady County as a template to determine the level of incentive and modeled three “take” rates – 25%, 50%, and 75% -- in order to see if there would be any net savings to offering such an incentive. “Take” rate refers to the percent of the 53 eligible employees who agree to “take” the buy-out. The net savings range from \$73,227 to \$219,681, depending on the number of employees who opt into this incentive. Where 50% of the employees take the retirement incentive, the savings would be \$146,454 and represents .6% levy decline.

Note that early retirement incentives are likely to be paid out in 2020, but the salary savings realized in 2021. The reason for using the “net” savings is because any incentive payments would need to use fund balance and lower the amount available to 2021 levy relief. Also note these calculations do not figure contractual payouts due to these employees. These amounts would reduce the net savings calculation.

Early Retirement Savings Calculation						Incentive:	\$15,000
	Salaries (Net of External Revenues)	Fringe Savings	Total Positions	% Taking Incentive	Gross Savings		
Salaries Not Backfilled	\$501,978	\$336,978	32	25%	\$209,739		
Step 1 Savings for Required Backfills	\$233,952	\$0	21	25%	\$58,488		
						TOTAL:	\$268,227
						Minus Incentive:	\$195,000
						NET SAVINGS:	\$73,227

Early Retirement Savings Calculation						Incentive:	\$15,000
	Salaries (Net of External Revenues)	Fringe Savings	Total Positions	% Taking Incentive	Gross Savings		
Salaries Not Backfilled	\$501,978	\$336,978	32	50%	\$419,478		
Step 1 Savings for Required Backfills	\$233,952	\$0	21	50%	\$116,976		
						TOTAL:	\$536,454
						Minus Incentive:	\$390,000
						NET SAVINGS:	\$146,454

Early Retirement Savings Calculation						Incentive:	\$15,000
	Salaries (Net of External Revenues)	Fringe Savings	Total Positions	% Taking Incentive	Gross Savings		
Salaries Not Backfilled	\$501,978	\$336,978	32	75%	\$629,217		
Step 1 Savings for Required Backfills	\$233,952	\$0	21	75%	\$175,464		
						TOTAL:	\$804,681
						Minus Incentive:	\$585,000
						NET SAVINGS:	\$219,681

Closing a Jail Pod

Given the relatively low prisoner populations of the county in a time of economic crisis, this might be one option the Board may wish to consider.

POD Staffing			
# FTE	Step 1 Salary	Est Benefits	Total Cost
4	\$36,295	\$24,365	\$242,639

Closing a POD would be a complicated undertaking with certain costs and benefits attached to it. Setting aside any of the ancillary cost savings that may occur should a POD be closed; a POD requires five full-time equivalent positions to operate. However, there is one corrections officer already on the current vacancy list, so I calculated the savings based on four reduced positions. Potential savings for this option is \$242,639, or a 1.1% levy reduction.

Summary of Options

If the Board adopted all of the above options, that would result in a 3.2% levy increase for 2021. The decisions to implement them, however, are more complicated than just reducing the levy. Will CSEA really defer raises for a year, and how would that translate to the overall contract? Is it in the county's long-term interest to eliminate the Youth Bureau and Old Stone Fort? Can we really defund all vacant positions for 2021 without doing irreparable harm to operations? Will enough eligible employees take the early retirement incentive and how much will contractual payouts affect the net savings of this option? Is the Board willing to cut the required cash reserve amount in this climate of financial uncertainty?

I would add one more question to that list: given the fact that the state is predicting \$8B in cuts to aid to localities through 2024, is the Board prepared to accept these options for the next several years until state funding is “restored”?

Savings Chart Summary				
Number	Description	Savings Amount	New Levy	"New" Levy Increase %
	Tentative Levy		\$25,843,148	
1	Eliminate Youth & Old Stone Fort	\$ 409,468.00	\$25,433,680	12.51%
2	Change the Fund Balance Requirement to \$8.4M	\$ 500,000.00	\$24,933,680	10.30%
3	Defunding All 2020 Vacant Positions	\$ 575,257.00	\$24,358,423	7.75%
4A	Defer Non-Union Raises	\$ 99,563.00	\$24,258,860	7.31%
4B	Defer CSEA Raises	\$ 280,000.00	\$23,978,860	6.07%
5	Defer the Purchase of CAD System	\$ 263,438.00	\$23,715,422	4.91%
6	Ealy Retirement	\$ 146,454.00	\$23,568,968	4.26%
7	Closing 1 POD in PSF	\$ 242,639.00	\$23,326,329	3.19%

Assessing the Viability of Cost Cutting Options

These options are draconian and may be unrealistic if revenues shortfalls continue past 2021. The county cannot defer salary increases indefinitely, will need to purchase a CAD at some point in the near future, cannot guarantee the number of employees who would opt-in to an early retirement incentive, and cannot keep 52 positions vacant for multiple years as presently organized. The economic data and the state’s own financial documents tell us that our revenue crisis will continue beyond next year. It is likely that many of these options cannot be immediately implemented and require further study.

Of the options, changing the fund balance requirement, deferring the CAD, early retirement, deferring non-union raises, and closing one POD seem to be most likely to be implemented early in 2021. That reduces the savings total from \$2.5M to \$1,252,094 and would result in a levy increase of 8.8%, substantially higher than the historical levy increase average.

Identifying Additional Cuts

To cut the levy further to reach the historical average or to get under the tax cap, the Board would need to find an additional \$1.4M in spending reductions, which is not possible without workforce reductions of 20-30 current employees. It is almost impossible to determine an exact number of employees because Civil Service retreat/bump rights, position ownership, and seniority rules only allow us to identify positions, and final salaries and cost savings depends on who ends up occupying those positions. But any decisions would need to net \$838,000 in salary reductions, which would yield \$562,000 in fringe savings¹³.

Implementing permanent layoffs would work in similar fashion to the temporary furlough process implemented by the county in April. Department heads and I would work together to identify position to cut that would be least impactful to service delivery, then submit those

¹³ Using benefit average from Venesky Cost Allocation Report

positions to the Personnel Director, who would apply Civil Service law and contract provisions to determine which employees would be terminated.

County Government: Medium & Long Term Changes

A more measured approach would be to restructure county government into a smaller, more efficient entity that county taxpayers can afford to fund. Many of the options described above are one-time measures to save money, but it is not prudent to believe that the economy or the state will go back to “business as usual” after the pandemic is over. Belt tightening in Albany will continue in the outyears as everyone waits for the economy to ramp up, and the county will feel that in real ways. Mandates probably will not go away, but much of the support will. Also, if past practice is any indication, other costs likely will shift from state and federal responsibilities to local. The county can begin to address the potential structural imbalance of this through a measured restructuring of its operations.

The goal of any restructuring is two-fold: (1) Re-evaluate priorities in order determine the current demands on the organization and design a system to deliver them, and (2) Gain efficiencies through consolidation. The critical part of any restructuring is to morph existing internal institutions so that the outcomes align with specific priorities. The Board would need to determine those priorities, but I suggest they start with these:

- Transparency in county government
- Delivering unparalleled customer service
- Measuring the levels of customer satisfaction through benchmarking and measuring service delivery
- Enhanced financial accountability
- Special focus on delivering human services in a humane and cost-effective manner
- Protecting our residents from harm
- Leveraging technology to control current costs and keep future ones from increasing
- Work in active partnership with the community to smartly grow the economy

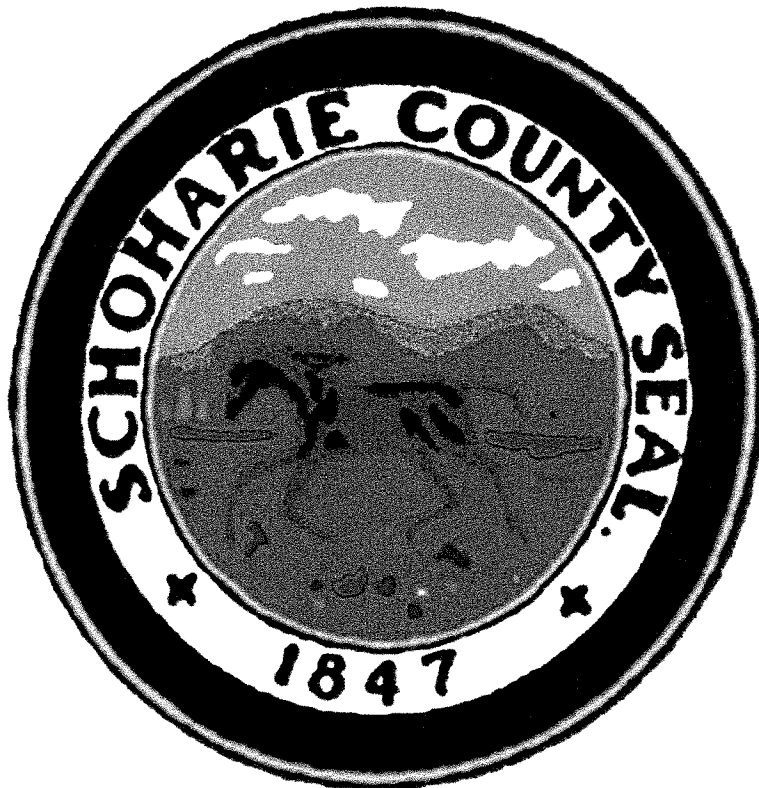
The federal Government Accountability Office argues that “...restructuring should be more focused on creating and sustaining what has been referred to as ‘virtual organizations’ that use collaborative mechanisms to knit together various related programs and efforts that cut across agencies...”¹⁴ For Schoharie County, restructuring will need to do more than eliminate redundancies and consolidate overlapping functions. It will need to redesign county government to address the “new normal” created by the pandemic. As one president once said: “We cannot win the future with the government of the past.”

The “Pandemic Economy” has thrown the county’s structural integrity out of balance. That means that we can no longer afford to provide the current level of service to residents. It is not feasible to rely on local resources to finance the revenue gap caused by lower state aid and sales tax revenues over the next several years while we wait for the economy to regain its footing.

¹⁴ <https://www.govexec.com/management/2019/01/ten-things-know-about-government-reorganizations/154088/>

The only way to regain fiscal stability in the post-pandemic world is to right-size county government and focus on a netter defined set of priorities.

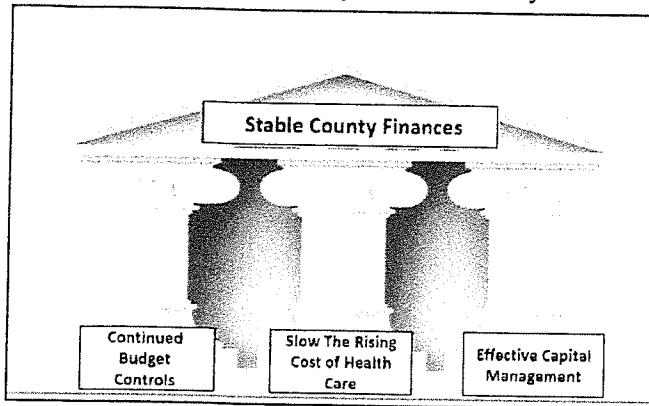
2021 Tentative Budget



Budget Justification: Fiscal Stability Post Pandemic

Fiscal State of the County: Update for the Pandemic Economy

In the first Fiscal State of the County presented to the Board on March 16, 2018, I outlined three pillars to financial stability for the County. These still hold true in the current fiscal crisis,



although we will need to adapt to the new realities brought about by the "Pandemic Economy."

Pillar #1: Budget Controls

With this year's Emergency Fiscal Plan, the Board developed an even tighter process of budget controls. Not only does the Finance Committee scrutinize all budget transactions, now it reviews and approves

all spending items. This process effectively reduces projected spending in 2020 by \$1.9M, a cut in spending of 2.24%. Important to note that these calculations are based on both actual and projected spending through the end of the year. It is possible that this savings calculation will change based on how well our department heads estimated their quarters three and four spending.

With that said, what the county's "budget process controls" are not able to influence is the amount of revenue received from non-property tax sources like the sales tax, state aid, and user fees. Based on the current information, I project that overall revenues to the county will come in less by \$15M, about an 18% cut. What this means is that the county has a revenue problem for 2020 that is likely to spill over into 2021. In 2020 we will fund the expected gap in revenues with fund balance to preserve the workforce and continue current level of service delivery. Should the county's reserves decrease, it will limit the Board's the Board's ability to:

- Utilize fund balance to lower the levy. For 2020 the Board appropriated \$2.7M in the General Fund and \$150,000 in the Highway Fund to control the levy increase. But with the utilization of cash reserves to cover 2020 spending, there is only \$1.2M left in "discretionary" fund balance to appropriate 2021. The Board can decide to go under its informal "10% Policy" but there are financial risks in doing so.
- Utilize fund balance and other cash reserves to satisfy outstanding county debt that is currently in the form of short-term Bond Anticipation Notes.
- Fund infrastructure projects that are critical to quality of living in the county.

Pillar #2: Control Health Care Costs

The second pillar of financial stability for the county is controlling the rise in health care costs. Before the pandemic the CSEA Union voted to ratify a new contract that included the changes to

Health Care Costs		
	Cost	% Change
2013	\$6,032,748	
2014	\$6,216,432	3.04%
2015	\$6,579,408	5.84%
2016	\$7,112,734	8.11%
2017	\$7,558,714	6.27%
2018	\$8,202,518	8.52%
2019	\$7,930,031	-3.32%
2020 (Est.)	\$8,190,996	3.29%

health care already agreed to by other unions and imposed onto non-union employees. Since implementation for the CSEA Union only began in May, I do not have the data to do a comprehensive analysis of what this will mean for future costs. However, preliminary estimates appear show this is a good first step in controlling costs. Prior to instituting the new health care program, average premium increases calculated from 2013-2018 were 6.36%. 2019 shows a decrease in costs over 2018, and 2020 projects to be an increase of about

half the previous average. It is important to note a couple of details here: (1) The 2020 estimate is based on actuals through September and the Treasurer’s cost estimates for quarter four. This cost could change based on health reimbursement account (HRA) utilization in the last three months of the year, and (2) Because data is limited right now, 2021 use conservative estimates in order to make sure we appropriate enough to cover health care costs without needing to use additional fund balance. As the level of information improves, I may be able to budget for additional savings.

Pillar #3: Effective Capital Management

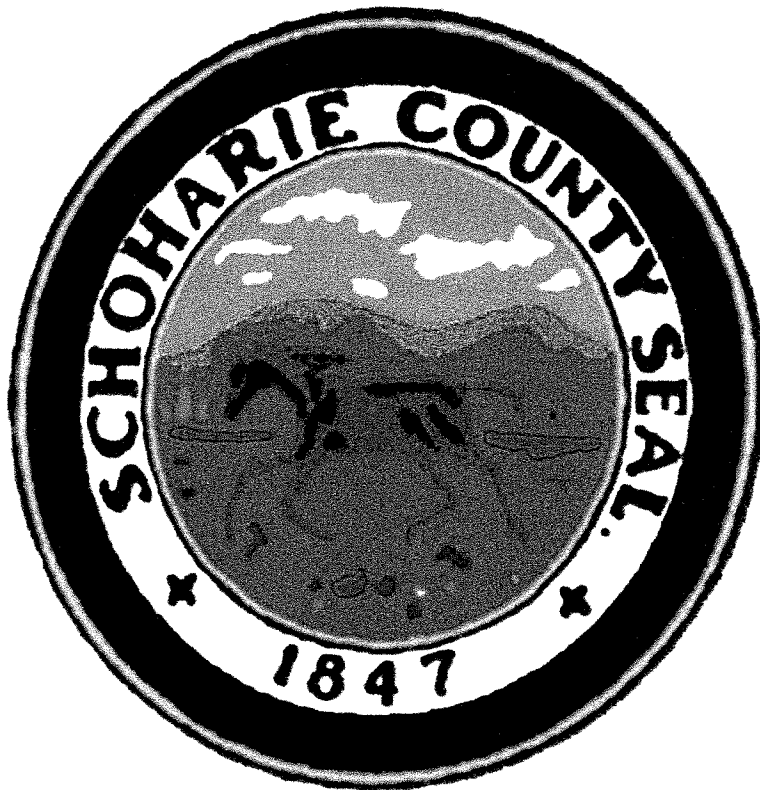
The final pillar of financial stability for the county is effective management of capital. This is something I identified as critical in 2018 and is even more so now. Back in 2018 managing capital focused on retiring the short-term debt held by the county and minimizing the amount of long-term debt from both the streambank project and local share of the new PSF. These challenges remain, and a whole new set of capital management issues have come to the forefront due to the pandemic.

The county will benefit in the short-term from new rules that allow Bond Anticipation Notes to be renewed for two additional years, but in 2023 the jail BAN will either need to be paid or converted to long-term debt, and the Board will face a similar situation with streambank debt in 2024. Now that it appears that the “Pandemic Economy” will utilize a good portion of our “discretionary” fund balance to cover 2020 operations, the county no longer can count on those resources to be available to retire this debt. Additionally, the structural deficit that results from the likely reduction of state aid and economically related local revenue sources means that county operations is unlikely to yield surpluses in the upcoming years, which all but means that we will need to covert these BANS into long-term serial bonds.

Because the level of cash reserves currently held by the county is expected to decline in half for 2020, a more comprehensive system to manage our capital will be necessary. The financial oversight my office provides the Board will not be enough should revenue shortfalls continue into 2021 and beyond. There may be challenges to cash flow if reimbursements cuts continue,

sales tax continues to underperform, and property tax delinquencies increase, so the systems and processes to monitor such situations will need to evolve in order to provide the Board with better oversight instruments from which to make decisions. Potential tools such as periodic financial statements, weekly cash flow statements that account for the following week's obligations, periodic fund balance updates, and revenue tracking detail reports would all be helpful data to the Board.

2021 Tentative Budget



Appendix: Department Enhancement Submission Summary

Personnel Enhancements

<u>Dept</u>	<u>Budget Line</u>	<u>Line Description</u>	<u>Change Type</u>	<u>Current Grade</u>	<u>New Grade</u>	<u>Current Salary</u>	<u>Proposed (New) Salary/Amt</u>	<u>Total % Funded</u>	<u>Local Amount</u>
OES	A.364O.1001	Emer Services Director	Upgrade	18	21	\$64,033	\$78,718	27%	\$57,464
OES	A.364O.1015	Emer Manage Coor	Upgrade	12	13	\$46,397	\$48,890	0%	\$48,890
OES	A.341O.1001	Fire Coordinator	Upgrade	12	15	\$48,890	\$54,820	0%	\$54,820
Personnel	A.143O.1002	Personnel Officer	Upgrade	18	21	\$65,475	\$66,606	0%	\$66,606
Personnel	A.143O.1024	Personnel Assistant	Upgrade	13	16	\$48,846	\$49,620	0%	\$49,620

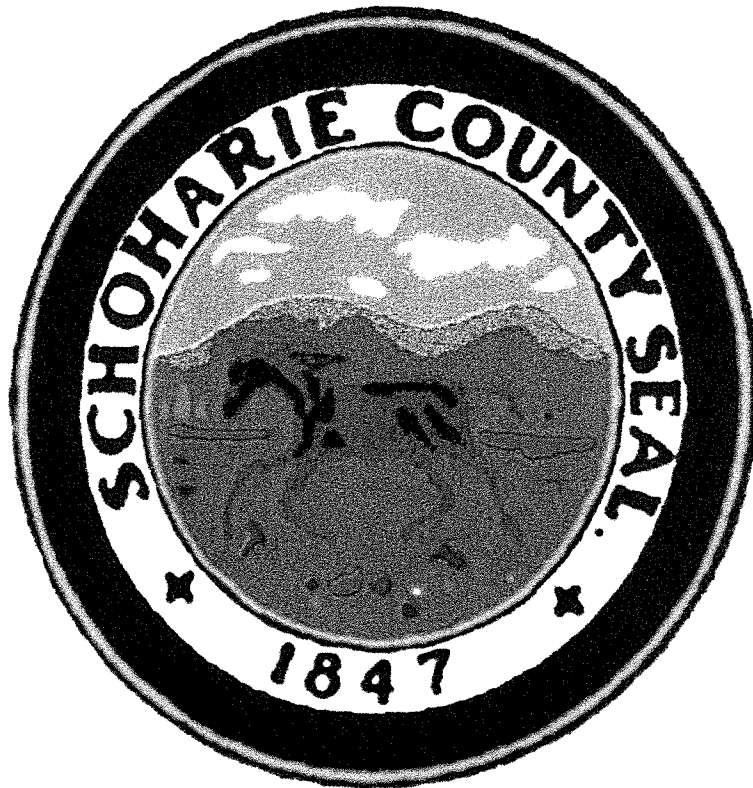
NOTE: External Funding Claims have not been independently confirmed by the Budget Officer.

Equipment & Contractual

<u>Dept</u>	<u>Budget Line</u>	<u>Item Description</u>	<u>Current Services Budget Line Amount</u>	<u>New Budget Line Amount</u>	<u>Total Cost of Enhancement</u>	<u>Estimated Total % External Revenue</u>	<u>Potential Local Amount</u>
County Clerk	A.141O.4217	Clerk POS/RM	\$0	\$39,600	\$39,600	0%	\$39,600
DA	A.1165.4220	Witness	\$32,750	\$150,000	\$117,250	0%	\$117,250
DA	A.1165.4259	Extradition	\$3,800	\$10,000	\$6,200	0%	\$6,200
DPW	A.162O.2958	GENERATOR	\$0	\$130,000	\$130,000	0%	\$130,000
DSS	A.601O.4677	Cell Phones	\$3,750	\$12,000	\$8,250	78%	\$1,815
DA	A.1165.2300	Office Equipment	\$2,800	\$2,940	\$140	0%	\$140
Health	A.401O.2205	Computer Equip	\$0	\$600	\$600	25%	\$450
Health	A.401O.2205	Computer Equip	\$0	\$600	\$600	25%	\$450
OFA	A.6772.4244	GoToMeeting	\$1,500	\$3,084	\$1,584	100%	\$0
OFA	A.6772.2205	Tablets	\$0	\$3,200	\$3,200	100%	\$0
Clerk / Auditor	A.101O.4306	GoToWebinar	\$400	\$2,988	\$2,588	0%	\$2,588
Clerk / Auditor	A.101O.2205	Camera w/installation	\$0	\$6,800	\$6,800	0%	\$6,800
Transportation	A.563O.4309	GPS tracker (Buses)	\$71,000	\$74,900	\$3,900	100%	\$0
Transportation	A.563O.4502	GPS tracker (Med cars)	\$71,000	\$73,400	\$2,400	0%	\$2,400
Transportation	A.563O.2450	Buses	\$0	\$177,912	\$177,912	90%	\$17,791
Transportation	A.563O.2955	Garage Equipment	\$0	\$13,000	\$13,000	100%	\$0
Transportation	A.563O.4245	Update light fixtures	\$0	\$3,500	\$3,500	100%	\$0
Transportation	A.563O.4245	Replace road sign	\$0	\$3,500	\$3,500	100%	\$0

NOTE: External Funding Claims have not been independently confirmed by the Budget Officer.

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Highway Employee Salaries

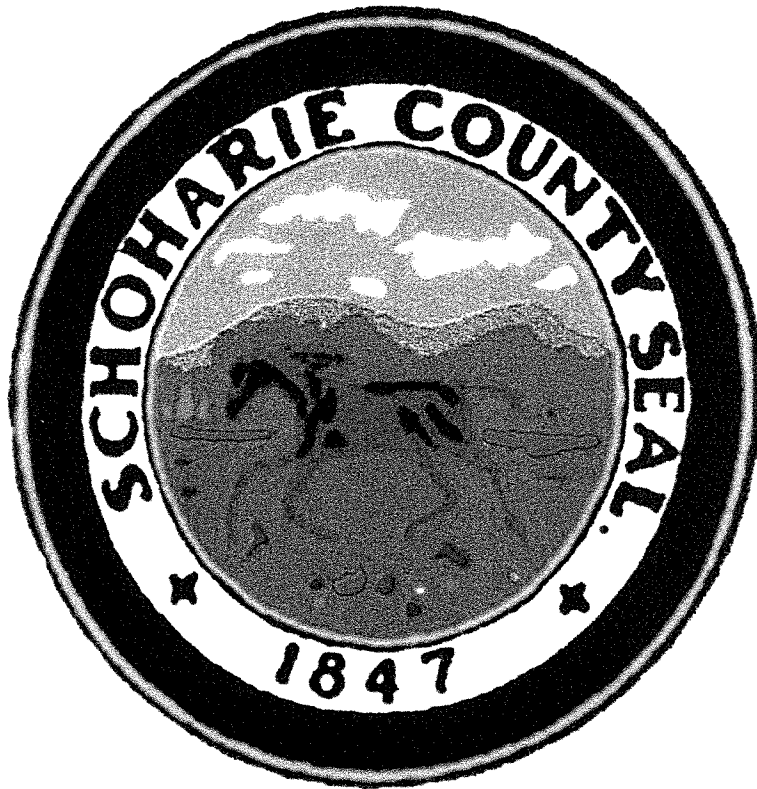
DEPARTMENT OF PUBLIC WORKS

2021 HIGHWAY EMPLOYEES

<u>TITLE</u>	<u>GRADE</u>	<u>2021 SALARY</u>
Public Works Supervisor	18	\$59,003
Assistant Pub Works Sup	15	\$55,699
MEO III	13	\$47,669
MEO III	13	\$45,492
MEO III	13	\$48,846
MEO III	13	\$53,200
MEO III	13	\$53,200
MEO III	13	\$53,200
MEO IIA	11	\$48,054
MEO IIA	11	\$44,616
MEO IIA	11	\$44,616
MEO IIA	11	\$44,616
MEO IIA	11	\$41,644
MEO IIB	10	\$41,644
MEO IIB	10	\$41,644
MEO IIB	10	\$41,644
MEO I	9	\$41,862
MEO I	9	\$41,862
MEO I	9	\$34,507
MEO I	9	\$40,091
MEO I	9	\$35,778
MEO I	9	\$40,091
MEO I	9	\$34,507
MEO I	9	\$41,862
MEO I	9	\$35,778
MEO I	9	\$38,320
MEO I	9	\$35,778
MEO I	9	\$38,320
MEO I	9	\$40,091
MEO I	9	\$43,633
MEO I	9	\$34,507
MEO I	9	\$41,862
MEO I	9	\$41,862
MEO I	9	\$38,320
MEO I	9	\$33,236
MEO I	9	\$41,862
MEO I	9	\$41,862
Laborer II	8	\$41,906
Laborer I	6	\$31,110
Laborer I	6	\$32,182
Laborer I	6	\$31,110
Laborer I	6	\$32,182

Laborer I	6	\$36,398
Laborer I	6	\$31,110
Laborer I	6	\$30,039
Laborer I	6	\$35,398
BMW I	10	\$35,756
BMW I	10	\$35,756
BMW II	12	\$50,505
BMW II	12	\$41,175
BMW II	12	\$39,609
Sign Maintenance Worker	12	\$44,307.00

2021 TENTATIVE BUDGET



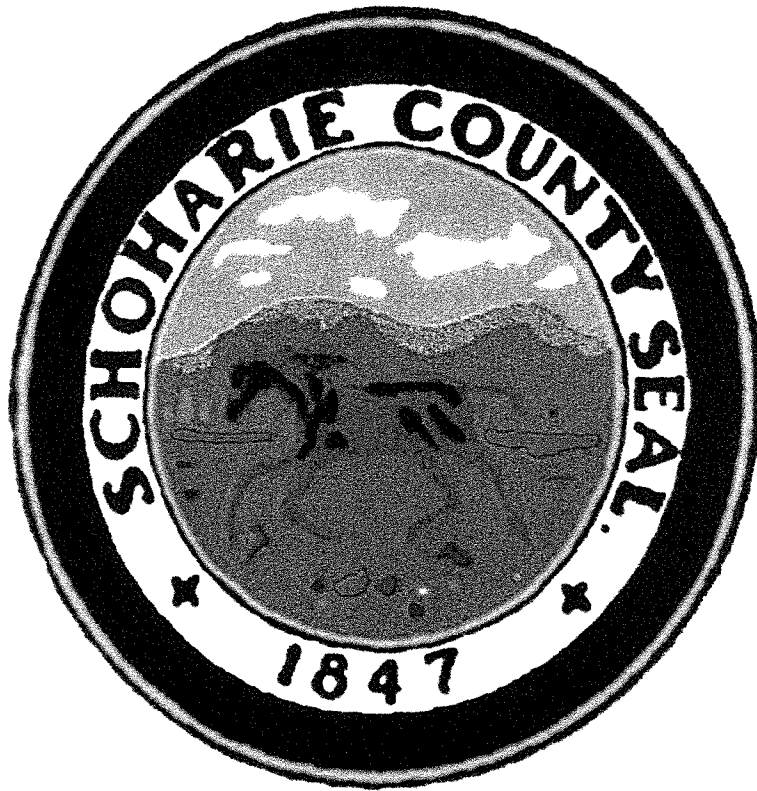
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