


County of Jefferson
Office of the County Administrator



Historic Courthouse
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July 25, 2019

TO: Members of Finance & Rules Committee
FROM: Robert F. Hagemann, III, County Administrator 
SUBJECT: Finance & Rules Committee Agenda

Please let this correspondence serve as notification that the Finance & Rules Committee will meet on *Tuesday, July 30, 2019, immediately following the conclusion of the Health & Human Services Committee meeting* in the Board of Legislators' Chambers.

Following is a list of agenda items for the meeting:

Presentation:

Soil & Water Conservation District - Chris Watkins, Executive Director

North Country Library System - Sue Mitchell, Director

Disabled Persons Action Organization - Tim Dermady, Foundation Director

Finance & Rules Committee Sponsored Resolutions:

1. Payment of Legislators' Expenses
2. Amending the 2019 County Budget Relative to Additional State Aid for Board of Elections and Authorizing Amended Agreements in Relation Thereto
3. Amending 2019 County Budget in Relation to Employment & Training Department
4. Amending the 2019 County Budget for Tax Software
5. Appointing County Highway Superintendent

6. Amending the Policy of the Jefferson County Board of Legislators in Regard to the Abatement of Real Property and other Taxation for Alternative Energy Projects ???
7. Authorizing Grant Agreement, State Environmental Quality Review Act (SEQR) Determination, and Amending the 2019 County Budget in Relation to a 2019 Community Development Block Grant Award from the NYS Office of Community Renewal

General Services Committee Sponsored Resolutions:

1. Authorizing Agreements in Relation to Construction of the Aircraft Rescue Fire Fighting Facility at the Watertown International Airport and Amending the 2019 County Budget and Capital Plan
2. Amending the 2019 County Budget and Capital Plan in Relation to the Watertown International Airport Environmental Assessment Land Acquisition and Obstruction Removal
3. Authorizing Agreements with New York State Department of Transportation in Relation to a New York Statewide Opportunities for Airport Revitalization (SOARS) Marketing Grant for Watertown International Airport
4. Amending the 2019 County Budget in Relation to FY17 and FY18 Homeland Security Grant Program Funds
5. Authorizing the Implementation and Funding in the First Instance 100% of the Federal Aid and State "Marchiselli" Program Aid Eligible Costs of a Transportation Federal-Aid Project (CR 189 over Grunley Creek), Appropriating Funds Therefor and Amending the 2019 County Budget and Capital Plan
6. Amending the 2019 County Budget in Relation to the Highway Department CHIPS Funding
7. Amending the 2019 County Budget to Recognize Insurance Recovery and Allocating Same in Sheriff's Department Budget

Health & Human Services Committee Sponsored Resolutions:

1. Amending 2019 County Budget Relative to Additional Revenue from U.S. Department of Housing and Urban Development for Domestic Violence Supportive Services for Coordinated Entry Funding

Informational Items:

1. Revenue and Expenditure Spreadsheet

2. Monthly Departmental Reports
County Clerk
Health Benefits Report

If any Committee member has inquiries regarding any agenda items, please do not hesitate to contact me.

RFH:jdj

cc:	Audit	Human Resources	Purchasing
	County Clerk	Information Technology	Real Property Tax Services
	Board of Elections	Insurance	County Treasurer
	Employ. & Training	JCC	County Attorney

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Payment of Legislators' Expenses

By Legislator: _____

Whereas, This Committee to whom claims of the members of the Board were referred, has examined and audited such claims and finds the total to be \$ 143.84 we have allowed:

Legislator Expense: \$ 143.84

Now, Therefore, Be It Resolved, That the County Treasurer be and is hereby directed to draw checks payable to the claimants as audited.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending the 2019 County Budget Relative to Additional State Aid
for Board of Elections and Authorizing Agreements in Relation Thereto

By Legislator: _____

Whereas, New York State is requiring the implementation of early voting and has approved State Aid for reimbursement of some of the related expenses, and

Whereas, Purchase of an electronic poll book system, related equipment and associated software is needed, and

Whereas, Annual maintenance on voting machines had been covered in prior years by Help America Vote Act (HAVA) funding, now all expended, so it must be covered in the operating budget, and

Whereas, The 2019 County Budget needs to be amended to reflect the additional funds and costs.

Now, Therefore, Be It Resolved, That the 2019 County Budget is amended as follows:

Increase:

Revenue

01145000 93089	State Aid - General Government Aid	\$113,940
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Expenditure:

01145000 04111	Trackable Durable Items	\$ 3,700
01145000 04114	Maint/Repair	21,019
01145000 04118	Computer Hardware	790
01145000 04119	Computer Software	42,300
01145000 04613	Training	3,200

Decrease:

Expenditure

01199000 04963	Contingency Account	\$ 18,319
01145000 01110	Temporary	11,750

and be it further

Resolved, that the Chairman of the Board is authorized to execute any necessary agreements related to this additional function and funding with the approval of the County Attorney as to form and content.

Seconded by Legislator: _____

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending 2019 County Budget in Relation to Employment & Training Department

By Legislator: _____

Whereas, The Jefferson-Lewis Workforce Development Board has been awarded additional funding through the New York State Department of Labor for Workforce Innovation & Opportunity Act (WIOA) program years 2018 and 2019, and

Whereas, The additional funding must be recognized and appropriated into the applicable expenditure accounts.

Now, Therefore Be It Resolved, That Jefferson County hereby accepts said grant awards for the period July 1, 2018 through June 30, 2021, and be it further

Resolved, That the Chairman of the Board of Legislators is hereby authorized and directed to execute any and all documents as may be required to fulfill the requirements of this grant award, subject to approval of the County Attorney as to form and content, and be it further

Resolved, That the 2019 County Budget is amended as follows:

Increase:

Revenue		
25634000 94616	Fed Aid Job Training	\$137,421.48
Expense		
25634000 04611	Training on the Job	\$ 43,813.82
25634000 04612	Training Work Experience	62,405.10
25634000 046132	Clients Training	31,202.56

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

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In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending the 2019 County Budget for Tax Software

By Legislator: _____

Whereas, Pursuant to Resolution No. 200 of 2019, the County entered into an agreement with Systems East, Inc. for TCS: Total Tax Solution System, and

Whereas, The implementation was prolonged, resulting in the waiving of 2018 annual maintenance fee, and

Whereas, Subsequent training and 2019 annual maintenance were not included in the 2019 Adopted County Budget.

Now, Therefore, Be It Resolved, That the 2019 County Budget is amended as follows:

Increase:

Revenue		
01104500 91051	Gain on Tax Acquired Property	\$55,000
Expenditure		
01168000 04114	Maintenance/Repair	\$55,000

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

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In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Appointing County Highway Superintendent

By Legislator: _____

Resolved, That, pursuant to Section 100 of the Highway Law and Local Law No. 7 of 1969, James L. Lawrence, Jr. be and is hereby appointed as Superintendent of Highways for a term to expire September 4, 2023.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending the Policy of the Jefferson County Board of Legislators in Regard to the
Abatement of Real Property and Other Taxation for Alternative Energy Projects.

By Legislator: _____

Whereas, This Board of Legislators enacted a policy statement for real property tax abatement for alternative energy projects by Resolution 165 of 2016 and subsequently amended said policy by Resolution 55 and 271 of 2018; and

Whereas, The Initial thrust of the policy was designed to address large scale wind project development, solar projects are becoming more numerous and larger in scale requiring a reconsideration of the policy in regard to its application to alternative energy projects of a scale less than 25 Mega Watts ("MW"); and

Whereas, Amendment of the policy by setting forth the intention of this Board with regard to taxation of alternative energy projects of more than 2 MW and less than 25MW is deemed timely and appropriate.

Now, Therefore, Be It Resolved, That, the amended policy statement attached hereto be and hereby is adopted by the Jefferson County Board of Legislators as the policy of the County of Jefferson.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

Jefferson County Policy Statement on Wind Energy, Solar Energy, and Farm Bio-energy Tax Exemption Application.

Background

The interest by developers in the creation of commercial wind turbine generation projects in Jefferson County has seen a resurgence. Additionally, solar energy projects are growing in both number and size.

Currently in place in NY is Real Property Tax Law §487 which provides a fifteen year exemption from taxation of the incremental increase in value of real property created by the construction of solar, wind, or farm waste energy systems. All taxing jurisdiction have the right to opt out of this law and thereby eliminate the exemption.

Jurisdictions that do not opt out of §487 have the ability to require the owner of the property improved with a solar or wind system to enter into a payment in lieu of tax (“PILOT”) agreement with the taxing jurisdiction.

As an additional avenue, a developer has the right to seek from a NYS industrial development agency such as the Jefferson County IDA (“JCIDA”), an inducement resolution which could include a real property tax exemption and require the execution of a PILOT.

Tax Treatment of Wind and Solar Energy Generation.

As a source of alternative energy, the County is not necessarily opposed to development of commercial solar or wind projects, but believes, the impacts and burdens placed on the community by such projects outweigh the benefits received by the community and that there is no justification for any reduction in the real property tax burden. The County does not support the assumption that the economic benefits to the region justify a reduction in the real property tax burden based upon the argument that any tax realized from development is better than no increase in development or tax revenue.

The County cannot support these projects simply because they provide renewable energy generation and will create construction jobs. While there may be a significant number of construction jobs, there is no guaranty that those jobs will be filled by County residents. The construction employment may provide income to various local businesses, but that cash flow will abate as soon as construction is completed. There is no long term benefit for the community that justifies granting the sales tax relief and the long term real property tax abatements being sought by developers.

County Position on Real Property Tax Law §487.

The County has analyzed its alternatives with regard to RPTL §487:

(a) to permit the statutory fifteen year exemption to remain in place and, in those situations where there is no alternative tax exemption route, compel developers of wind or solar generation facilities to negotiate and execute a PILOT with the County, or

(b) opt out of section 487, thereby terminating the exemption for all solar, wind and farm waste systems.

Since commercial wind and solar system developers could still apply to the Jefferson County Industrial Development Agency for inducement as a project of the Agency, regardless of the County's action on RPTL §487, it is appropriate to leave the exemption in place to assist in the development of facilities smaller in size than 25 Megawatts ("MW")¹. It is unlikely that those who would construct a solar, wind or other alternative energy generation system outside the context of a supplying a specific business would qualify for inducement by JCIDA. Therefore, the County has determined that it will; (a) not opt out of RPTL §487 but will require the execution of a PILOT for any project in excess of 25 MW which PILOT will require annual

¹ Electrical capacity is defined as units of alternating current measured at the utility interconnection point.

payments comparable to the real property taxes that would be payable to the County if the facility was not tax exempt and (b) inform the Jefferson County IDA of the county's position on the level of payments it is seeking under a JCIDA PILOT.

Any wind energy, solar energy, or other alternative energy generation system defined in RPTL §487 with a generating capacity of more than 2 MW and less than 25 MW, determined cumulatively by sites within the County under the same beneficial ownership, will be required by the County to enter into a PILOT.

Wind, Solar, and Other Alternative Energy PILOT Agreements.

The County believes that a PILOT for commercial solar and wind projects in excess of 25 MW or non-community distributed generation (e.g. wholesale generation), should require an annual payment to the County in an amount equal to that which would have been received by the County in the absence of an exemption. In reaching this conclusion, the County has based its determination on a series of factors which include:

- a. The impact of the NYS tax cap legislation on the County with the value of the proposed development eliminated from the calculation of the growth factor because of the PILOT exemption.
- b. The lack of permanent payroll and/or permanent jobs created.
- c. The potential decrease in fair market value of properties within the impacted area and the viewing zone; and, in turn, the impact that those changes in fair market value will have on the tax levy and the tax rate for all impacted taxpayers.
- d. The lack of secondary jobs created by the project.
- e. Impacts associated with noise and visualization of a project which may be a basis for varying treatment of solar versus wind projects.
- f. The necessity of creating a mechanism to provide security for the decommissioning of the facilities constructed. This factor is relevant regardless of the size of the

project. The decommissioning obligation should be secured by a bond or letter of credit because most single purpose entities created to own wind and solar projects have no assets other than those of a particular project.

PILOT Agreements Under RPTL Section 487

The period of real property tax abatement for a project shall not exceed fifteen (15) years (the “PILOT Term”). The abatement shall be on a graduated schedule applicable to county real property taxes, and will result in increasing percentages of real property taxes due over the PILOT Term. Any schedule shall be graduated such that the total abatement provided shall not exceed a fifty percent (50%) abatement over a fifteen year period.

For the reasons set forth for projects of 25 MW or more, the County determines that projects whose sole purpose is the wholesale generation of electricity shall be subject to full market rate taxation.

Project valuations shall be based on an appraisal by an accredited appraiser acceptable to County and retained by and at the sole expense of the project owner. Project owner shall name County and each applicable taxing jurisdiction as well as the local assessor as co-clients for the purpose of permitting the appraiser to share results with each affected taxing jurisdiction.

The appraiser shall prepare project appraisals based upon the “income method” of valuation and provide separate analyses showing results with and without applicable NYS and Federal renewable energy tax credits.

The determination whether a project is qualified to receive tax abatement from the County shall be based on criteria identified in this policy and the County may consider any or all of the following criteria, no single one of which is determinative:

1. The nature and use of the real property prior the property prior to the inception of the project.
2. The economic condition of the area at the time of the application and the economic multiplying effect the project will have on the area.
3. The estimated value of the tax exemptions to be provided.
4. The estimated value of other public assistance to the project.
5. The economic impact of the project and the proposed tax exemptions on affected taxing jurisdictions.
6. The impact of the proposed project on existing and proposed businesses and economic development projects in the vicinity.
7. The effect of the proposed project upon the environment and surrounding property.
8. The extent to which the proposed project will enhance the long term tax base and/or make a significant capitol investment.
9. The extent to which the proposed project will provide a benefit (economic or otherwise) not otherwise available within the municipality in which the project is located.
10. Community Distributed Generation (“CDG”) projects as defined by the NYS Public Service Commission, are encouraged to provide residents and businesses of Jefferson County with the opportunity to purchase locally produced energy and demonstrate such local benefit upon application and on an ongoing basis.

(Revision 7/24/19)

JEFFERSON COUNTY BOARD OF LEGISLATORS

Resolution No. _____

Authorizing Grant Agreement, State Environmental Quality Review Act (SEQR) Determination, and Amending the 2019 County Budget in Relation to a 2019 Community Development Block Grant Award from the NYS Office of Community Renewal

By Legislator: _____

Whereas, Jefferson County has recently been notified by the New York State Office of Community Renewal (OCR) that its 2019 Community Development Block Grant (CDBG) application has been approved, and

Whereas, The \$600,000 award (581HR307-19) will be used to continue an owner-occupied housing rehabilitation program to benefit income eligible homeowners throughout Jefferson County, and

Whereas, A Grant Agreement between the New York State Housing Trust Fund Corporation (HTFC) and the County is necessary to access the funds, and

Whereas, Jefferson County has evaluated the CDBG action under the project classification guidelines of the New York State Environmental Quality Review Act, and

Whereas, The 2019 County Budget needs to be amended to recognize and allocate the CDBG award.

Now, Therefore, Be It Resolved, That the Chair of the Board of Legislators is authorized to execute a Grant Agreement, subject to the approval of the County Attorney, with the New York State HTFC in accordance with HTFC and OCR guidelines, and be it further

Resolved, That the County has determined that this CDBG project is a Type II Action under the State Environmental Quality Review Act and requires no further State environmental review, and be it further

Resolved, That the 2019 County Budget is hereby amended as follows:

Increase:

Revenue		
30866800 94911	Federal Aid – CDBG	\$ 600,000

Expenditure		
30866800 04014	CDBG Housing Rehab	\$ 600,000

Seconded by Legislator: _____

Department	Revenue through end of June 2018	Revenue through end of June 2019	2019 Amended Budget June = 50.00%	2018 Revenue as % of 2018 BUD	2019 Revenue as % of 2019 BUD
1045 - General Items 01	\$93,069,580	\$94,307,210	\$69,122,853	68.54%	68.22%
1165 - District Attorney 01	\$42,307	\$51,572	\$96,025	24.03%	26.85%
1170 - Public Defender 01	\$311,638	\$39,135	\$349,303	118.45%	5.60%
1325 - Treasurers Department 01	\$12,569	\$9,699	\$16,500	38.09%	29.39%
1345 - Purchasing 01	\$55,356	\$19,082	\$43,500	65.05%	21.93%
1355 - Real Property Tax Services 01	\$408,261	\$360,636	\$214,391	92.64%	84.11%
1410 - County Clerk 01	\$786,313	\$768,467	\$1,011,800	39.21%	37.98%
1420 - County Attorney 01	\$65,909	\$103,663	\$186,000	12.63%	27.87%
1430 - Human Resources 01	\$3,430	\$4,505	\$4,500	45.73%	50.06%
1436 - Insurance Department 01	\$0	\$0	\$11,000	0.00%	0.00%
1450 - Board of Elections 01	\$357	\$184	\$475	37.57%	19.33%
1620 - Buildings 01	\$211,734	\$178,311	\$420,750	22.74%	21.19%
1680 - Information Technology 01	\$0	\$356	\$27,500	0.00%	0.65%
3110 - Sheriff - Criminal & Civil Div 01	\$260,566	\$267,075	\$569,535	37.69%	23.45%
3140 - Probation 01	\$78,219	\$27,137	\$288,186	12.88%	4.71%
3315 - STOP DWI Program 01	\$101,290	\$89,159	\$87,426	59.47%	50.99%
3410 - Fire & Emergency Management 01	\$336,290	\$353,014	\$326,081	59.31%	54.13%
3510 - Dog Control 01	\$16,658	\$16,857	\$166,870	4.61%	5.05%
3620 - Code Enforcement 01	\$37,581	\$37,795	\$50,000	41.76%	37.79%
4050 - Public Health 01	\$1,151,547	\$767,663	\$3,051,692	18.11%	12.58%
4310 - Mental Health Services 01	\$4,772,012	\$3,378,497	\$5,107,954	48.53%	33.07%
5610 - Airport 01	\$716,313	\$452,224	\$957,380	39.26%	23.62%
6010 - Social Services Administration 01	\$5,109,488	\$3,963,322	\$5,120,186	52.31%	38.70%
6070 - Services for Recipients 01	\$6,303,087	\$8,307,657	\$9,899,587	31.42%	41.96%
6510 - Veterans Service Agency 01	\$8,529	\$10,000	\$4,265	100.00%	117.25%
6540 - Consumer Affairs - County Seal 01	\$28,241	\$33,334	\$35,590	47.11%	46.83%
6772 - Office for the Aging 01	\$387,211	\$276,080	\$762,833	25.41%	18.10%
8020 - Planning 01	\$48,079	\$48,728	\$38,831	31.69%	62.74%
8730 - Forestry 01	\$11,507	\$0	\$0	#Error	NaN
8990 - Employee Benefits 01	\$0	\$0	\$20,000	NaN	0.00%
9150 - Debt Service 01	\$8,895	\$0	\$66,000	#Error	0.00%
01 - General Fund	\$114,342,964	\$113,871,360	\$98,057,009	59.43%	58.06%
9003 - Highway 05	\$9,665,694	\$9,655,993	\$7,103,722	67.95%	67.96%
9004 - Road Machinery 10	\$2,339,108	\$2,346,234	\$1,210,136	97.52%	96.94%
9101 - Solid Waste - Recycling 15	\$1,441,831	\$518,372	\$1,545,334	56.15%	16.77%
9006 - Capital 20	\$2,225,609	\$2,887,807	\$13,558,175	8.97%	10.65%
6340 - Employment and Training 25	\$718,618	\$645,075	\$1,312,907	27.38%	24.57%
1436 - Insurance Department 35	\$1,883,573	\$1,942,909	\$1,257,371	76.23%	77.26%
9021 - Health Benefits 40	\$10,334,128	\$10,005,042	\$11,739,115	45.43%	42.61%
9023 - Occupancy Tax 50	\$137,036	\$136,144	\$250,000	29.16%	27.23%
9150 - Debt Service 55	\$2,253,933	\$2,346,280	\$1,667,946	62.44%	70.33%
Total All Funds	\$145,342,492	\$144,355,216	\$137,701,712	54.16%	52.42%

Department	Spending through end of June 2018	Spending through end of June 2019	2019 Amended Budget June = 50.00%	2018 Spending as % of 2018 BUD	2019 Spending as % of 2019 BUD
1010 - Legislative Board 01	\$478,582	\$488,438	\$520,453	46.79%	46.92%
1045 - General Items 01	\$16,743,534	\$16,569,221	\$19,749,321	42.88%	41.95%
1165 - District Attorney 01	\$848,121	\$837,237	\$1,017,261	45.13%	41.15%
1170 - Public Defender 01	\$654,814	\$754,661	\$1,290,781	31.74%	29.23%
1325 - Treasurers Department 01	\$287,565	\$291,382	\$306,298	46.25%	47.57%
1345 - Purchasing 01	\$306,545	\$249,899	\$270,121	49.80%	46.26%
1355 - Real Property Tax Services 01	\$350,278	\$366,031	\$443,816	39.14%	41.24%
1410 - County Clerk 01	\$829,364	\$846,464	\$900,796	48.17%	46.98%
1420 - County Attorney 01	\$646,526	\$594,614	\$759,771	47.23%	39.13%
1430 - Human Resources 01	\$160,016	\$163,073	\$183,194	43.73%	44.51%
1436 - Insurance Department 01	\$381,031	\$409,421	\$231,238	82.74%	88.53%
1450 - Board of Elections 01	\$305,136	\$303,373	\$391,285	37.23%	38.77%
1620 - Buildings 01	\$1,717,397	\$1,644,199	\$1,719,673	47.33%	47.81%
1680 - Information Technology 01	\$696,308	\$732,667	\$711,091	50.61%	51.52%
1910 - Special Items 01	\$328	\$4,065	\$501,274	0.03%	0.41%
2490 - Education 01	\$5,134,693	\$5,199,779	\$2,727,980	95.59%	95.30%
3110 - Sheriff - Criminal & Civil Div 01	\$6,894,789	\$7,087,515	\$8,197,441	45.71%	43.23%
3140 - Probation 01	\$1,655,442	\$1,702,603	\$1,965,223	44.40%	43.32%
3315 - STOP DWI Program 01	\$71,297	\$67,646	\$87,426	41.32%	38.69%
3410 - Fire & Emergency Management 01	\$1,569,270	\$1,563,240	\$1,812,851	45.78%	43.12%
3510 - Dog Control 01	\$161,180	\$151,959	\$178,962	44.50%	42.46%
3620 - Code Enforcement 01	\$240,491	\$261,073	\$284,001	41.02%	45.96%
4050 - Public Health 01	\$2,998,254	\$2,895,949	\$3,603,226	40.17%	40.19%
4310 - Mental Health Services 01	\$4,620,233	\$4,496,796	\$6,674,033	35.52%	33.69%
5610 - Airport 01	\$1,661,791	\$1,504,062	\$1,174,917	66.78%	64.01%
6010 - Social Services Administration 01	\$8,130,895	\$8,683,570	\$9,973,294	42.14%	43.53%
6030 - Adult Care Facility 01	\$0	\$500,000	\$250,000	NaN	100.00%
6070 - Services for Recipients 01	\$18,708,740	\$18,737,661	\$21,531,144	44.05%	43.51%
6510 - Veterans Service Agency 01	\$90,530	\$93,417	\$102,386	44.43%	45.62%
6540 - Consumer Affairs - County Seal 01	\$74,930	\$78,060	\$100,796	46.63%	38.72%
6772 - Office for the Aging 01	\$1,022,708	\$890,584	\$1,274,909	41.36%	34.93%
8020 - Planning 01	\$230,978	\$232,150	\$375,899	30.87%	30.88%
8730 - Forestry 01	\$91,231	\$91,483	\$84,000	54.30%	54.45%
8989 - Public Benefit Agencies 01	\$805,760	\$809,401	\$866,312	46.51%	46.72%
8990 - Employee Benefits 01	\$1,603,366	\$2,088,793	\$3,720,544	18.50%	28.07%
8992 - Interfund Transfers 01	\$14,254,823	\$14,444,763	\$7,538,000	95.24%	95.81%
9150 - Debt Service 01	\$0	\$0	\$659,000	0.00%	0.00%
01 - General Fund	\$94,426,947	\$95,835,252	\$102,178,713	47.27%	46.90%
9003 - Highway 05	\$8,130,107	\$8,844,310	\$7,121,973	56.85%	62.09%
9004 - Road Machinery 10	\$1,615,658	\$1,818,575	\$1,326,418	65.89%	68.55%
9101 - Solid Waste - Recycling 15	\$1,284,123	\$1,346,914	\$1,547,799	49.62%	43.51%
9006 - Capital 20	\$12,091,980	\$8,487,264	\$18,276,458	30.26%	23.22%
6340 - Employment and Training 25	\$1,065,098	\$910,748	\$1,358,385	40.64%	33.52%
1436 - Insurance Department 35	\$1,028,692	\$938,231	\$1,257,371	41.63%	37.31%
9021 - Health Benefits 40	\$8,462,411	\$8,165,506	\$11,739,115	37.20%	34.78%
9023 - Occupancy Tax 50	\$176,300	\$189,800	\$268,400	32.15%	35.36%
9150 - Debt Service 55	\$2,523,555	\$2,277,788	\$1,667,946	69.91%	68.28%
Total All Funds	\$130,804,870	\$128,814,388	\$146,742,577	44.94%	43.89%

Health Benefit Report

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Accrual	Total
2019	1,706,282	1,487,006	1,495,967	1,370,373	1,733,868	1,533,132								9,326,629
2018	1,592,534	1,785,350	2,113,093	1,848,874	1,279,299	1,162,251	1,400,942	1,999,071	1,431,052	1,862,490	1,355,279	1,583,609	-967,059	18,446,785
2017	1,529,529	1,866,306	1,825,608	1,572,248	1,819,815	1,815,944	1,488,988	1,596,965	1,511,099	1,561,197	1,876,330	1,697,642	-188,804	19,972,868
2016	1,633,556	1,631,731	1,966,926	1,395,394	1,555,709	1,782,977	1,674,534	1,427,421	1,982,882	1,689,937	1,380,652	1,715,106	-151,825	19,685,000
2015	1,447,909	1,711,206	1,323,090	1,832,204	1,671,467	1,478,813	1,659,141	1,336,322	1,720,703	1,832,887	1,294,288	2,045,210	-1,169,591	18,183,649
2014	1,278,930	1,130,181	1,468,292	1,665,269	1,460,980	1,536,745	1,449,695	1,374,535	1,203,417	1,289,949	1,380,933	1,362,655	275,388	16,876,970
2013	579,446	894,308	1,505,686	1,533,248	1,273,873	1,186,989	924,809	1,435,050	1,133,361	1,286,329	1,208,752	1,523,899	702,604	15,188,353
2012	701,835	1,236,667	1,325,449	958,983	1,333,307	1,090,308	1,234,885	1,319,356	1,470,833	1,356,075	1,286,161	1,390,545	468,831	15,173,236
2011	1,299,479	1,252,851	1,326,540	1,150,034	1,174,784	1,306,781	1,133,739	1,046,098	1,173,697	1,337,826	1,057,304	1,347,532	-278,692	14,327,973
2010	1,077,789	1,095,074	1,154,761	1,114,950	1,040,417	1,115,092	1,213,479	1,187,037	1,222,667	1,366,459	1,245,518	1,163,920	108,292	14,105,456
2009	1,027,412	1,084,751	1,246,381	1,165,052	1,188,985	1,244,707	1,083,067	1,190,211	1,179,638	1,313,914	1,128,054	1,019,671	-45,041	13,826,803
2008	977,732	805,876	995,288	1,147,285	921,384	812,620	965,724	1,006,833	1,198,851	1,250,648	1,084,114	950,708	21,913	12,138,976
2007	927,080	1,008,645	1,103,535	1,027,853	1,074,040	906,375	1,066,215	1,145,636	881,849	1,591,903	1,206,268	952,953	52,108	12,944,462
2006	920,372	862,003	943,946	835,357	988,449	901,759	861,100	975,331	973,716	1,024,272	1,102,396	1,093,613	72,205	11,554,521
2005	819,961	706,348	955,991	818,370	736,199	882,715	743,513	963,778	771,301	923,003	799,497	753,972	332	9,874,980
Monthly Average Percent	7.45%	8.03%	9.06%	8.48%	8.24%	8.05%	8.01%	8.45%	8.45%	9.29%	8.22%	8.74%	-0.45%	100.00%

Estimated Cost Scenarios 2019 Budget 22,100,000

Average % compared to rest of years

2012-2018 Average Cost percentage by month/year total	49.75%
Estimated 2019 Cost	18,747,285 3,352,715
2018 Cost percentage by month/year total	53.02%
Estimated 2019 Cost	17,589,129 4,510,871
Straight 12 Month Cost by average month to date	18,653,257 3,446,743
2005 - 2018 average monthly percentage of total	18,918,778 3,181,222