

# WARREN COUNTY TREASURER

**Michael R. Swan**  
County Treasurer

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Deputy Treasurer

To: All Supervisors  
From: Michael R. Swan, Treasurer  
Date: May 25, 2021  
Subject: Budget Analysis Report

## **Budget Analysis Report**

The purpose of the monthly budget analysis report is to make the County Supervisors and Administration aware of certain issues that may present a problem in the near future or are currently a problem. It is important that appropriate action be taken to address these issues or concerns before they become a problem.

We have analyzed the revenue and expenditure budgets for the County departments as of April 30, 2021 and have noted the following items Supervisors should be aware of.

### **County Clerk**

**County Clerk Fees** – As of April 30, the department has received \$351,693 in County Clerk Fees in 2020 and \$478,339 in 2021 which is an increase of 36%. It should be noted that the 2021 amount is at 38% of the budget for this account so the actual revenue received is on target to exceed the budget.

**Mortgage Tax** – As of April 30, the department has received 575,636 in Mortgage Tax in 2020 and \$909,464 in 2021 which is an increase of 58%. It should be noted that the 2021 amount is at 45% of the budget for this account so the actual revenue received is on target to exceed the budget.

**Automobile Use Tax** – As of April 30, the department has received \$106,073 in Automobile Use Tax in 2020 and \$128,388 in 2021 which is an increase of 21%. It should be noted that the 2021 amount is through March and is at 27% of the budget for this account, so the actual revenue amount received is slightly above the budget.

### **County Treasurer**

**Sales Tax** – It has been noted that we have collected \$1,319,622 more in sales taxes through April, 2021 than we did through April, 2020 which is a 9.1% increase. This increase would have been far greater if \$331,967 had not been withheld by the State for fiscally distressed health care facilities.

**VLT/Tribal Compact Moneys (Casino)** – We have not received our 4<sup>th</sup> quarter 2019 payment from the State as of the date of this report. We typically receive this payment in April. We have estimated the payment to be \$88,841. We have contacted the NYS Gaming Commission and they noted that they have not yet received the payment from the Mohawk Indians. We have also not received any payments for 2020 which is budgeted for \$420,000. It has been noted that the casino closed on March 17, 2020 and did not reopen until August 28, 2020 so there was no revenue to share for this time period.

### **Tourism**

**Occupancy Tax** – The department has collected \$48,384 more in occupancy taxes as of April 30, 2021 than we did as of April 30, 2020 which is a 15% increase.

## Sheriff's Correction Division

**Jail Services, Other Government** – As of April 30, the department has received \$7,134 in Jail Services, Other Government in 2020 and \$150,714 in 2021 which is an increase of 2,012%. It should be noted that the 2021 amount is at 75% of the budget for this account so the actual revenue received is on target to exceed the budget.

## Building & Fire Code

**Building Permits** – As of April 30, the department received \$36,693 in building permits in 2020 and \$59,327 in 2021 which is an increase of 62%. It should be noted that the 2021 amount is at 29% of the budget for this account so that actual revenue received is below the budget.

## Health Services

**Home Nursing Charges** – As of April 30, the department has received \$758,649 in Home Nursing Charges in 2020 and \$652,787 in 2021 which is a decrease of 14%. It should be noted that the 2021 amount is through March and is at 16% of the budget for this account, so the actual revenue amount received is below the budget.

## **Expenditures**

Please see the attached Budget Exception report which summarizes budgeted expenditure line items where there is currently a problem or there may be a problem in the future. We are reporting on an exception basis only. **Over expended budget line items are highlighted in red.**

## Capital Projects

Departments are responsible for administering their capital projects and making sure that they are closed in a timely manner after completion. The following are capital projects where there has not been any recent activity and a determination should be made by the responsible department whether or not the project should be closed. This has been a recurring issue and the County has been written up in the past by our auditors.

	Date of		Balance owed to
<u>Office of Emergency Services</u>	<u>Last Activity</u>	<u>Cash</u>	<u>Other funds/Govt</u>
H358-Hazard Mitigation Grant Program	10/2017	-	2,152
<u>Planning</u>			
H292-FWHC-Making the Connection	4/2018	-	21,189
H312-First Wilderness 2008	12/2017	14,194	-
H313-First Wilderness 2009	11/2018	8,032	-
H334-First Wilderness 2011	11/2017	6,931	109
H347-Invasive Species Boat Washing	12/2018	-	257

### Notes:

1. H358, H292, H334 and H347 all have balances owed to other funds or other governments and will need funding transferred into the project so that the liabilities can be paid.
2. H334 is over budget and will need a budget amendment before it can be closed.

## County Debt Balances

The following shows the County's current debt outstanding as of April 30, 2021 along with ending debt balances for future years:

	Current	End of 2021				2025-	2030-
	Balance	Balance	2022	2023	2024	2029	2034
Bonds							
Pub Safety Bldg & Com Upgrade	3,240,000	2,165,000	1,085,000	-	-	-	-
Recovery Act Bonds, Various Proj	12,305,000	11,630,000	10,935,000	10,205,000	9,445,000	5,200,000	-
Court Expansion - 2015	6,260,000	6,260,000	5,890,000	5,510,000	5,120,000	2,995,000	530,000
Court Expansion - 2017	7,030,000	7,030,000	6,665,000	6,290,000	5,910,000	3,865,000	1,550,000
SUNY Adirondack NSTEM - 2017	4,765,000	4,765,000	4,515,000	4,260,000	4,000,000	2,615,000	1,050,000
Capital Leases							
Municipal Center Energy Project	539,914	279,883	-	-	-	-	-
Countryside Adult Home Energy Proj	22,729	7,629	-	-	-	-	-
Total Outstanding	34,162,643	32,137,512	29,090,000	26,265,000	24,475,000	14,675,000	3,130,000

Again, we invite comments from Supervisors and department heads to expand this into a more useful management tool in these critical financial times.