BUDGET, FINANCE & PERSONNEL

RESOLUTION NO. 2024215

RE: AUTHORIZING AMENDMENT TO THE 2024 COUNTY BUDGET RELATED TO CAPITAL PROJECTS

Legislators CASWELL, MC HOUL, and GORMAN offer the following and move its adoption:

WHEREAS, the Commissioner of Finance has advised that certain completed capital projects as identified in Exhibit "A" and summarized in Exhibit "B" attached hereto, require transfers to and/or from the general fund in order to close the project(s), and

WHEREAS, certain capital projects have unexpended proceeds and those proceeds shall be used to: (a) pay future debt service, or (b) to fund existing authorized capital projects or fund the capital reserve if there is no future debt service related to the closed capital project, or (c) to pay general fund or enterprise fund operating expenses or fund the capital reserve if the capital project was funded exclusively via an interfund transfer of funds from the general fund and there is no debt service related to the project, and

WHEREAS, certain capital projects have deficits which will be funded by the unexpended proceeds from closed projects which have no future debt service or via an interfund transfer from the general fund, now therefore be it

RESOLVED, that this Legislature hereby approves the transfer of funds from the general fund to the capital project funds or from the capital project funds to the general fund or within an enterprise fund as set forth in Exhibit "A" and as summarized in Exhibit "B", and be it further

RESOVED, that the Commissioner of Finance is hereby authorized, empowered and directed to amend the 2024 Adopted County Budget as set forth on Exhibit "A".

CA-138-24
JF/EMW/rjw
G-0145-A
11/08/2024
Fiscal Impact: See Attached.

APPROVED
Susan J. Serino
SUSAN J. SERINO
COUNTY EXECUTIVE
Date 12/12/2024

STATE OF NEW YORK
ss:
COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess, have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 9th day of December 2024, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 9th day of December 2024.

DUTCHESS COUNTY SEAL

Leigh Wager

LEIGH WAGER, CLERK OF THE LEGISLATURE

FISCAL IMPACT STATEMENT

☐ NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost $ 104,442

Total Current Year Revenue and Source $ 4,630,738

Source of County Funds *(check one)*: ☐ Existing Appropriations, ☐ Contingency, ☐ Transfer of Existing Appropriations, ☐ Additional Appropriations, ☑ Other *(explain)*.

Identify Line Items(s):

See attached schedule which identifies account lines

Related Expenses: Amount $ _____

Nature/Reason:

Anticipated Savings to County: _____

Net County Cost (this year): _____

Over Five Years: _____

Additional Comments/Explanation:

Certain capital projects are completed and have unexpended proceeds to the positive of 4,630,738 which will be recorded as revenue in A.9700.50500.xx - Interfund Transfer. Certain capital projects are completed and have negative balances totaling ($104,443) which will be recorded as expense in A.9950.xxx Transfer to Capital Project Fund. The net impact to the general fund will be a positive $4,526,296. However, depending upon the circumstances of each closed project, the funds may be restricted to pay debt service or offset future capital project costs.

Prepared by: Heidi Seelbach Prepared On: 11-7-2024

MEMORANDUM

To: Jessica White
Budget Director

From: Heidi Seelbach HS
Commissioner of Finance

Date: November 7, 2024

Re: Resolution request – Capital projects to close

Attached please find a resolution request for December authorizing that the capital projects on exhibit A and B be closed and that funds be transferred between the general fund and the capital project funds as detailed on Exhibit B.

For non-enterprise fund capital projects with excess funds the resolution should authorize that those excess funds be transferred to the general fund. For all projects which had funding shortfalls and required advances from the general fund, the resolution should authorize a transfer of funds from the general fund to the capital project funds. Exhibit A details the budget entries required to facilitate the transfers between the general fund and each capital project fund.

There are two projects for which we are still awaiting the final receipt of state aid, H0477-Water Transmission line and EA0492 – Airport ARFF/SRE Bldg & Wtr Dist. The expectation is that the County will receive these funds in mid-late November. As long as we receive the funds prior to the end of the year, we will close the capital projects. If we do not receive the funds prior to year-end we will have to wait to officially close the capital project and transfer the excess funds to the general funds next year and the projects will be included in a new resolution.

Attached is a draft resolution for your reference.

EXHIBIT A

TRANSFERS FROM THE CAPITAL PROJECT FUND(S) TO THE GENERAL FUND:

APPROPRIATIONS

Increase

H0477.1620.9000	Water Transmission Line - Interfund transfer	1,009,873
H0516.5110.9000	2018 Capital Equipment - Interfund transfer	971,125
H0524.7110.9000	2018 HVRT Construction - Interfund transfer	1,849,009
H0528.1620.9000	2018 Building Repairs/Renovation - Interfund transfer	300,304
H0542.7110.9000	2019 DRT Extension - Interfund transfer	16,280
H0555.7110.9000	2020 Park Improvements - Interfund transfer	14,026
H0557.3020.9000	2020 Interoperable Communication - Interfund transfer	506
H0561.1640.9000	2021 Capital Equipment - Interfund transfer	15,651
H0565.4310.9000	DCBH Mobile Office Vehicle - Interfund transfer	847
H0577.3020.9000	ER Capital Equipment / Vehicles - Interfund transfer	174,837
H0597.1450.9000	BOE On-Demand Ballot Printing - Interfund transfer	5,000
H0603.7110.9000	Veterans Cemetery - Interfund transfer	111,938
H0609.1620.9000	Camp Nooteeming Master Plan - Interfund transfer	147,500
HC0510.2490.9000	DCC 2017 Master Plan Update - Interfund transfer	4,817
HC0549.2490.9000	DCC Campus IT Upgrades Phase 1 - Interfund transfer	9,031

REVENUE

Increase

H0477.1620.95990	Water Transmission Line - Appropriated Fund Balance	1,009,873
H0516.5110.95990	2018 Capital Equipment - Appropriated Fund Balance	971,125
H0524.7110.95990	2018 HVRT Construction - Appropriated Fund Balance	1,849,009
H0528.1620.95990	2018 Building Repairs/Renovation - Appropriated Fund Balance	300,304
H0542.7110.95990	2019 DRT Extension - Appropriated Fund Balance	16,280
H0555.7110.95990	2020 Park Improvements - Appropriated Fund Balance	14,026
H0557.3020.95990	2020 Interoperable Communication - Appropriated Fund Balance	506
H0561.1640.95990	2021 Capital Equipment - Appropriated Fund Balance	15,651
H0565.4310.95990	DCBH Mobile Office Vehicle - Appropriated Fund Balance	847
H0577.3020.95990	ER Capital Equipment / Vehicles - Appropriated Fund Balance	174,837
H0597.1450.95990	BOE On-Demand Ballot Printing - Appropriated Fund Balance	5,000
H0603.7110.95990	Veterans Cemetery - Appropriated Fund Balance	111,938
H0609.1620.95990	Camp Nooteeming Master Plan - Appropriated Fund Balance	147,500
HC0510.2490.95990	DCC 2017 Master Plan Update - Appropriated Fund Balance	4,817
HC0549.2490.95990	DCC Campus IT Upgrades Phase 1 - Appropriated Fund Balance	9,031

TRANSFERS FROM THE GENERAL FUND TO THE CAPITAL PROJECT FUND(S):

APPROPRIATIONS

Increase

A.9950.9000	Transfer to Capital Project Fund - Interfund	96,443
A.9950.9801	Transfer to Capital Project Fund - EA capital interfund	8,000

REVENUE

Increase

A.9998.95990.01	Appropriated Fund Balance - General	104,443
H0635.1165.09.50310	DA Drug Task Force Vehicles - Interfund Transfer	96,443
EA0554.5610.50310	Airport Snow Removal - Interfund Transfer	8,000

Decrease

H0635.1165.09.95990	DA Drug Task Force Vehicles - Appropriated Fund Balance	96,443
EA0554.5610.95590	Airport Snow Removal - Appropriated Fund Balance	8,000

TRANSFERS WITHIN ENTERPRISE FUND(S) FROM CAPITAL PROJECT FUNDS TO ENTERPRISE OPERATING FUNDS:

APPROPRIATIONS

Increase

EA0492.5610.9000	Airport ARFF/SRE Bldg & Wtr Dist - Interfund Transfer	328,120
EA0536.5610.9000	2019 Airport Guidance Sign Repl - Interfund Transfer	300
EA0553.5610.9000	Airport Design Apron & Taxiway - Interfund Transfer	22,169
EA0562.5610.9000	Airport Security Enhancement - Interfund Transfer	4,353
EA0564.5610.9000	Airport 2021 Roof Replacement - Interfund Transfer	48,759
EA0595.5610.9000	2022 Capital equipment-Airport - Interfund Transfer	13,421

REVENUE

Increase

EA0492.5610.95990	Airport ARFF/SRE Bldg & Wtr Dist - Appropriated Fund Balance	328,120
EA0536.5610.95990	2019 Airport Guidance Sign Repl - Interfund Transfer	300
EA0553.5610.95990	Airport Design Apron & Taxiway - Appropriated Fund Balance	22,169
EA0562.5610.95990	Airport Security Enhancement - Appropriated Fund Balance	4,353
EA0564.5610.95990	Airport 2021 Roof Replacement - Appropriated Fund Balance	48,759
EA0595.5610.95990	2022 Capital equipment-Airport - Appropriated Fund Balance	13,421

GOVERNMENTAL FUNDS

Project	Budgeted Appropriations	Actual Expenditures	Remaining Appropriations	Actual Revenues	Transfer to / (from) General Fund	Comment
H0477-Water Transmission Line	3,700,000	2,669,864	1,030,136	3,679,737	1,009,873	Actual expenditures came in less than budgeted plus additional / unantiicapted state aid was received.
H0516-2018 Capital Equipment	1,384,104	1,181,614	202,490	2,152,739	971,124	Lasty year H0521 closed at a loss (921k) as the state aid was transferfed to this project. Combined the two projects had a net postive of $50k.
H0524-2018 HVRT Construction	14,753,350	12,237,812	2,515,538	14,086,821	1,849,009	Actual expenditures came in less than budgeted
H0528-2018 Building Repairs/Renovation	6,772,050	4,782,054	1,989,996	5,082,357	300,303	Actual expenditures came in less than budgeted
H0542-2019 DRT Extension	855,500	839,882	15,618	856,162	16,279	Actual expenditures came in less than budgeted
H0555-2020 Park Improvements	1,515,088	1,410,151	104,937	1,424,177	14,026	Actual expenditures came in less than budgeted
H0557-2020 Interoperable Communication	564,024	551,035	12,989	551,540	505	Actual expenditures came in less than budgeted
H056-12021 Capital Equipment	1,700,000	1,632,245	67,755	1,647,895	15,650	Actual expenditures came in less than budgeted
H0565-DCBH Mobile Office Vehicle	400,000	399,153	847	400,000	847	Actual expenditures came in less than budgeted
H0577-ER Capital Equipment / Vehicles	2,100,000	1,925,163	174,837	2,100,000	174,837	Actual expenditures came in less than budgeted
H0590-2022 Digital Mgt Infrastructure	500,000	500,000	-	500,000	-	
H0597-BOE On-Demand Ballot Printing	1,025,000	1,020,000	5,000	1,024,999	4,999	Actual expenditures came in less than budgeted
H0603-Veterans Cemetery	378,750	238,778	139,972	350,715	111,938	
H0609-Camp Nooteeming Master Plan	150,000	2,500	147,500	150,000	147,500	Project terminated
H0613-Temporary Homeless Shelter	725,000	388,780	336,220	388,780	-	
HC0510-DCC 2017 Master Plan Update	500,000	500,000	-	504,817	4,817	Actual expenditures came in less than budgeted
HC0549-DCC Campus IT Upgrades Phase 1	650,000	643,669	6,331	652,700	9,031	Actual expenditures came in less than budgeted
			TOTAL INTERFUND TRANSFER TO THE GENERAL FUND		**4,630,738**	
EA0554 - Airport Snow Removal	900,000	872,500	27,500	864,500	(8,000)	Actual revenue lesss than budgeted
H0635 - DA Drug Task Force Vehicles	200,000	199,236	(199,236)	102,794	(96,442)	ARPPA funds allocoted elsewhere
			TOTAL INTERFUND TRANSFER FROM THE GENERAL FUND		**(104,442)**	
			NET INTERFUND TRANSFER TO / (FROM) THE GENERAL FUND		**4,526,296**	

ENTERPRISE FUNDS

Project	Budgeted Appropriations	Actual Expenditures	Remaining Appropriations	Actual Revenues	Net Transfer to Operating from Capital Project Fund	Comment
EA0492 - Airport ARFF/SRE Bldg & Wtr Dist	8,816,900	8,804,898	12,002	9,133,018	328,120	Actual revenue more than budgeted as additional / unanticipated state aid was received.
EA0536 - 2019 Airport Guidance Sign Repl	818,000	714,746	103,254	715,046	300	Actual expenditures came in less than budgeted
EA0553 - Airport Design Apron & Taxiway	2,487,090	2,038,675	448,415	2,060,844	22,168	Actual expenditures came in less than budgeted
EA0562 - Airport Security Enhancement	390,000	337,951	52,049	342,304	4,352	Actual expenditures came in less than budgeted
EA0564 - Airport 2021 Roof Replacement	980,000	951,705	28,295	1,000,464	48,759	Actual expenditures came in less than budgeted
EA0595 - 2022 Capital equipment-Airport	239,170	206,987	32,183	220,407	13,420	Actual expenditures came in less than budgeted
			NET TRANSFER WITHIN ENTERPRISE FUND		**417,119**	

Budget, Finance, and Personnel Committee Roll Call

District	*Name*	*Yes*	*No*
District 7 - Hyde Park and Pleasant Valley	Truitt*	✓	
District 25 - Amenia, Washington, Pleasant Valley & Millbrook	Houston*		
District 3 - LaGrange	Polasek*		
District 16 - Fishkill and Beacon	Valdés Smith*		
District 9 - City of Poughkeepsie	Atkins*		
District 2 - LaGrange, Pleasant Valley & Town of Poughkeepsie	Travelpiece (VC)	Absent	
District 5 - Town of Poughkeepsie	D'Aquanni		
District 8 - City and Town of Poughkeepsie	Brendli		
District 10 - City of Poughkeepsie	Johnson		
District 12 - East Fishkill	Metzger		
District 17 - Town and Village of Fishkill	McHoul	Absent	
District 21 - East Fishkill	Caswell (C)		

Present: 10
Absent: 2
Vacant: 0

Resolution: ✓
Motion: ____

Total : 10 (Yes) 0 (No)
Abstentions: 0

2024215 AUTHORIZING AMENDMENT TO THE 2024 COUNTY BUDGET RELATED TO CAPITAL PROJECTS

DECEMBER 5, 2024

Roll Call Sheets

District	Last Name	YES	NO
District 7 - Hyde Park and Pleasant Valley	Truitt	✓	
District 25 - Amenia, Washington, Pleasant Valley & Millbrook	Houston		
District 3 - LaGrange	Polasek		
District 16 - Fishkill and Beacon	Valdés Smith		
District 9 - City of Poughkeepsie	Atkins		
District 1 - Town of Poughkeepsie	Gorman		
District 2 - LaGrange, Pleasant Valley & Town of Poughkeepsie	Travelpiece		
District 4 - Hyde Park and Town of Poughkeepsie	Lawler		
District 5 - Town of Poughkeepsie	D'Aquanni		
District 6 - Town of Poughkeepsie	Kaul		
District 8 - City and Town of Poughkeepsie	Brendli		
District 10 - City of Poughkeepsie	Johnson		
District 11 - Clinton, Pleasant Valley, and Rhinebeck	Kearney		
District 12 - East Fishkill	Metzger		
District 13 - East Fishkill and Wappinger	Paoloni		
District 14 - Wappinger and Town of Poughkeepsie	Versaci		
District 15 - Wappinger	Faust		
District 17 - Town and Village of Fishkill	McHoul		
District 18 - City of Beacon and Fishkill	Page		
District 19 - North East, Stanford, Pine Plains, Milan & Red Hook	Drago		
District 20 - Red Hook, Tivoli, and Rhinebeck	Munn		
District 21 - East Fishkill	Caswell		
District 22 - Beekman and Union Vale	Garito		
District 23 - Pawling, Beekman and East Fishkill	Rolison		
District 24 - Dover and Pawling	House		

Present: 25 **Resolution:** ✓ **Total :** 25 0

Absent: 0 **Motion:** ___ Yes No

Vacant: 0 **Abstentions:** 0

2024215 AUTHORIZING AMENDMENT TO THE 2024 COUNTY BUDGET RELATED TO CAPITAL PROJECTS

DECEMBER 9, 2024