BUDGET, FINANCE & PERSONNEL

RESOLUTION NO. 2025229

RE: AUTHORIZING AMENDMENT TO THE 2025 COUNTY BUDGET RELATED TO CAPITAL PROJECTS

Legislators CASWELL, TRUITT, HOUSTON, POLASEK, D'AQUANNI, FAUST, GARITO, GORMAN, HOUSE, MC HOUL, METZGER, PAOLONI, ROLISON, TRAVELPIECE, VERSACI 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

RESOLVED, that the Commissioner of Finance is hereby authorized, empowered and directed to amend the 2025 Adopted County Budget as set forth on Exhibit "A".

CA-171-25
EMW/rjw
G-0145-A
11/12/2025
Fiscal Impact: See Attached

APPROVED
Sue Serino
SUSAN J. SERINO
COUNTY EXECUTIVE

Date Dec. 10, 2025

STATE OF NEW YORK
ss:
COUNTY OF DUTCHESS

This is to certify that I, the undersigned Deputy 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 8th day of December 2025, 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 8th day of December 2025.

DUTCHESS COUNTY SEAL

Laura Phillips
LAURA PHILLIPS, DEPUTY CLERK OF THE LEGISLATURE

SUE SERINO
COUNTY EXECUTIVE

HEIDI SEELBACH
COMMISSIONER

DUTCHESS COUNTY GOVERNMENT
DEPARTMENT OF FINANCE

To: Jessica White, Budget Director

From: Heidi Seelbach, Commissioner of Finance HS

Date: November 5, 2025

RE: Proposed Legislative Resolution – December 4, 2025

Attached, please find a resolution request for December, authorizing the closure of the capital projects listed on Exhibits A and B and the transfer of funds between the general fund and the capital project funds as detailed in 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 projects that 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 is one project for which we are still awaiting final receipt and payment of invoices, H0631 – 2024 Sheriff Vehicle Bond. As long as the invoices are received and paid by year-end, we will close the capital project. If we do not receive and pay the invoices prior to year-end, we will have to wait to officially close the capital project, and it will be included in a new resolution.

Please let me know if you have any additional questions.

CC: Michele Belmonte
Tiffanie Massey
Cullen O'Shea
Rachel Kashimer
A. Gregg Pulver
Colleen Pillus
Rachel Whispell
Michelle Robison
Elizabeth Wolf

FISCAL IMPACT STATEMENT

☐ NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost $ 1,690,227

Total Current Year Revenue $ 4,277,393
and Source

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 4,277,393 which will be recorded as revenue in A.9700.50500.xx - Interfund Transfer. Certain capital projects are completed and have negative balances totaling ($1,690,227) which will be recorded as expense in A.9950.9000 Transfer to Capital Project Fund. The net impact to the general fund will be a positive $2,587,166. 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: 11-5-2025

Out pdf

EXHIBIT A

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

APPROPRIATIONS

Increase

H0491.5110.9000	2016 Hwy & Bridge Improvements - Interfund Transfer	169,337
H0498.5110.9000	2016 Fallkill Dam Improvements - Interfund Transfer	282,383
H0538.5110.9000	2019 Highway & Bridge Improvements - Interfund Transfer	355,828
H0575.7110.9000	DPW Parks '21 Dutchess Urban Trl - Interfund Transfer	302,937
H0598.5110.9000	2022 CR 32 Road Improvements - Interfund Transfer	272,004
H0599.7110.9000	2022 Rail Trail Capital Maint. - Interfund Transfer	12
H0604.3110.25.9000	2022 Sheriff Vehicle Bond - Interfund Transfer	3,053
H0605.7110.66.9000	Stadium Improvements - Interfund Transfer	2,482,377
H0618.1640.9000	2023 Auto Center Vehcile Replace - Interfund Transfer	256,538
H0642.1640.9000	2024 Vehicle Replacement - Interfund Transfer	152,930

REVENUE

Increase

H0491.5110.95990	2016 Hwy & Bridge Improvements - Appropriated Fund Balance	169,337
H0498.5110.95990	2016 Fallkill Dam Improvements - Appropriated Fund Balance	282,383
H0538.5110.95990	2019 Highway & Bridge Improvements - Appropriated Fund Balance	355,828
H0575.7110.95990	DPW Parks '21 Dutchess Urban Trl - Appropriated Fund Balance	302,937
H0598.5110.95990	2022 CR 32 Road Improvements - Appropriated Fund Balance	272,004
H0599.7110.95990	2022 Rail Trail Capital Maint. - Appropriated Fund Balance	12
H0604.3110.25.95990	2022 Sheriff Vehicle Bond - Appropriated Fund Balance	3,053
H0605.7110.66.95990	Stadium Improvements - Appropriated Fund Balance	2,482,377
H0618.1640.95990	2023 Auto Center Vehcile Replace - Appropriated Fund Balance	256,538
H0642.1640.95990	2024 Vehicle Replacement - Appropriated Fund Balance	152,930

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

APPROPRIATIONS

Increase

A.9950.9000	Transfer to Capital Project Fund - Interfund	1,690,229

REVENUE

Increase

A.9998.95990.01	Appropriated Fund Balance - General	1,690,229
H0566.7110.50310	Parks Improvements - Interfund Transfers	764,722
H0571.1620.50310	2021 Vehicle Replacement - Interfund Transfers	71,687
H0631.3110.25.50310	2024 Sheriff Vehicle Bond - Interfund Transfers	843,000
ET0551.5680.50310	2019 Bus Replacement/Facilities - Interfund Transfers	10,818
ET0591.5680.50310	2022 Bus Replacement - Interfund Transfers	2

Decrease

H0566.7110.95990	Parks Improvements - Appropriated Fund Balance	764,722
H0571.1620.95990	2021 Vehicle Replacement - Appropriated Fund Balance	71,687
H0631.3110.25.95990	2024 Sheriff Vehicle Bond - Appropriated Fund Balance	843,000
ET0551.5680.95990	2019 Bus Replacement/Facilities - Appropriated Fund Balance	10,818
ET0591.5680.95990	2022 Bus Replacement - Appropriated Fund Balance	2

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

APPROPRIATIONS

Increase

EA0533.5610.9000	2019 Master Plan - Interfund Transfer	1,886

REVENUE

Increase

EA0533.5610.95990	2019 Master Plan - Appropriated Fund Balance	1,886

EXHIBIT B

GOVERNMENTAL FUNDS

Project	Budgeted Appropriations	Actual Expenditures	Remaining Appropriations	Actual Revenues	Transfer to / (from) General Fund	Comment
H0491 2016 Hwy & Bridge Improvements	7,735,040	7,176,590	558,450	7,345,926	169,336	Actual expenditures came in less than budgeted
H0498 2016 Fallkill Dam Improvements	2,950,000	2,647,746	302,254	2,930,128	282,382	Actual expenditures came in less than budgeted
H0538 2019 Highway & Bridge Improvements	10,432,047	10,173,429	258,618	10,529,257	355,828	Actual expenditures came in less than budgeted
H0575 DPW Parks '21 Dutchess Urban Trl	13,571,573	13,557,211	14,362	13,860,148	302,936	Actual expenditures came in less than budgeted
H0598 2022 CR 32 Road Improvements	350,000	77,997	272,003	350,000	272,003	Actual expenditures came in less than budgeted
H0599 2022 Rail Trail Capital Maint.	500,000	499,989	11	500,000	11	
H0604 2022 Sheriff Vehicle Bond	941,320	934,894	6,426	937,947	3,052	Actual expenditures came in less than budgeted
H0605 Stadium Improvements	25,000,000	24,017,623	982,377	26,500,000	2,482,377	Actual expenditures came in less than budgeted
H0618 2023 Auto Center Vehcile Replace	710,000	453,462	256,538	710,000	256,538	Actual expenditures came in less than budgeted
H0642 2024 Vehicle Replacement	661,000	508,070	152,930	661,000	152,930	Actual expenditures came in less than budgeted
TOTAL INTERFUND TRANSFER TO THE GENERAL FUND					**4,277,393**	
H0566 Parks Improvements	5,000,000	2,063,467	2,936,533	1,298,746	(764,721)	ARPA funds allocated elsewhere
H0571 2021 Vehicle Replacement	1,429,000	1,410,687	18,313	1,339,000	(71,687)	Actual revenue less than budgeted
H0631 2024 Sheriff Vehicle Bond	843,000	843,000	-	-	(843,000)	ARPA funds allocated elsewhere
ET0551 Bus Replacement/Facilities	1,344,359	1,344,355	4	1,333,538	(10,817)	Actual revenue less than budgeted
ET0591 2022 Bus Replacement	1,052,701	1,052,700	1	1,052,699	(1)	
TOTAL INTERFUND TRANSFER FROM THE GENERAL FUND					(1,690,227)	
NET INTERFUND TRANSFER TO / (FROM) THE GENERAL FUND					**2,587,166**	

ENTERPRISE FUNDS

Project	Budgeted Appropriations	Actual Expenditures	Remaining Appropriations	Actual Revenues	Transfer to Operating from Capital Project Fund	Comment
EA0533 2019 Master Plan	543,000	505,500	37,500	507,385	1,885	Actual expenditures came in less than budgeted

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)		
District 5 - Town of Poughkeepsie	D'Aquanni		
District 8 - City and Town of Poughkeepsie	Brendli		
District 10 - City of Poughkeepsie	Johnson	Absent	
District 12 - East Fishkill	Metzger		
District 17 - Town and Village of Fishkill	McHoul		
District 21 - East Fishkill	Caswell (C)		

Present:	11	**Resolution:**	✓	**Total :**	11	0
Absent:	1	**Motion:**			**Yes**	**No**
Vacant:	0			**Abstentions:**	0	

2025229 AUTHORIZING AMENDMENT TO THE 2025 COUNTY BUDGET RELATED TO CAPITAL PROJECTS

DECEMBER 4, 2025

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	absent	
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:	24	**Resolution:**	✓	**Total :**	24	0
Absent:	1	**Motion:**			**Yes**	**No**
Vacant:	0			**Abstentions:**	0	

2025229 AUTHORIZING AMENDMENT TO THE 2025 COUNTY BUDGET RELATED TO CAPITAL PROJECTS

DECEMBER 8, 2025