

FINANCE AND RULES COMMITTEE MEETING
March 16, 2019

Present: Legislators Bryan Moser, Ron Burns, John Lehman, Tom Osborne, and Chairman Larry Dolhof.

Others Present: Legislators Greg Kulzer, Randy LaChausse, and Andrea Moroughan, County Manager Ryan Piche, County Attorney Joan McNichol, Human Resources Director Chris Boulio, IT Director Adam Zehr, Treasurer Patty O'Brien and reporter Nick Altmire & Julie Abbass. Election Commissioners Lindsay Burriss and Ann Nortz joined the meeting at 5:58 p.m.

Committee Chairman Bryan Moser called the meeting to order at 5:48 p.m.

Legislator Burns made a motion to accept the minutes of the March 19, 2019 meeting as recorded, seconded by Legislator Osborne. Motion carried.

Network & Cyber Security Overview Presentation (attached) – Adam Zehr

IT Director Adam Zehr listed the vast number of components that make up our network infrastructure. There was a network analyst that was here for 3 days to complete a risk assessment on January 10th. Based on the results Adam was able to put together a 2 year outline of items that should be addressed. Some of these items will require no investment while others will require hardware or software purchases.

There was an IPS Appliance installed with the assistance of the NYS Board of Election to help monitor the network and internet traffic for threats. Intermapper was installed to give real time device utilization and health information, which also allows the IT staff to know exactly where an issue is located to resolve it quickly. Sophos Central Cloud was installed and provides another level of monitoring.

The County was able to utilize a free trial of Varonis Data Review software which was completed in October 2018. It showed several issues with access permissions for users who had moved positions or users who had been deactivated. It pointed out sensitive data that was available to users that needed to be restricted. Adam and his team were able to address these items for a more secure network.

Our servers have multiple layers of recovery, through backups every 3 hours to daily backups with data stored offsite. There is work going on to have a replica of our main systems so if data center goes offline a main system replica will still be available.

There are several current and future infrastructure improvements and initiatives that will help to continue to improve the overall network. Some of these items can be paid for through grants and others through the capital data fund. An additional position would allow for more growth and could be offset through DSS funds. It doesn't matter what size the county is as we are facing the same issues as larger counties just on a smaller scale. Legislator Moser commended Adam for bringing the county a long way with technology.

Election Commissioner Lindsay Burriss reported briefly that the old voting machines would be picked up tomorrow and the new voting machines would be delivered on May 1st.

There was a brief discussion on the committee structure and Ryan reminded everyone that the adoption of the Standing Rules was only through June and next month the Legislators will need to decide if they want to continue with the way the committees are structured now or make changes. The start times were discussed and Legislator Burns made a motion to change the start time of the Finance & Rules Committee to 5:15 p.m. instead of 6:00 p.m., seconded by Legislator Osborne. Motion carried.

2018 Year End Budget Review Presentation (attached) – Ryan Piche & Patty O'Brien

Ryan went through the attached presentation and discussed how each ended the year fiscally. The District Attorney's Department was over budget by \$6,857 which was explained by the Drug Task Force which was approved in October therefore creating 3 months of unplanned expenses. There was additional discussion about the DA's salary increase and how that will negatively affect the 2019 budget as it wasn't known at the time of adopting the budget. There was discussion on the legislation that still has not passed allowing the new ADA to have a waiver. It was stated that the legislation should go forward before the end of session in June.

The Public Defenders budget was over by \$39,001 which is attributed to not receiving the \$50,000 reimbursement from the State that is owed and will be received soon. The Sheriff's Office was over budget by \$453,570 which was explained by several things. The Parks vehicles were purchased, there was more ground covered by the Parks patrol, new vehicles and new computers for patrol cars. There were some other unknown overages in the personnel and parks personnel lines that were addressed at the very end of the year in 2018.

The Jail was over budget by \$44,810 which can be attributed to lower revenue because the jail was too full or other counties didn't need to board their inmates in our jail, an air-lift invoice that was for inmate medical reasons, and the jail locks need to be replaced which meant our inmates needed to be boarded out. Emergency Management was over budget by \$85,244 which can be directly related to not receiving their grant funds yet, as much of what they do is grant related.

Social Services was over budget by \$60,794 which Ryan commended them for because they were able to absorb an entire IGT payment of \$413,000. Their revenue was down due to lower Foster Care numbers but the Personnel was under budget due to newer staff and vacancies. OFA was over budget by \$371,823 solely due to the State Grant revenue which was not received but will be in 2019. OFA didn't submit these reports in a timely manner but are staying on top of things more closely in 2019.

The Machinery account was over budget by \$45,610 which will need to be looked at more closely for the 2020 budget. Patty explained that the reason for the Machinery account is to show the County Road leasing from the Machinery account to be able to show specific information and expenses for State Reimbursement. Solid Waste was over budget by \$19,497 but has a strong cash balance of \$814,326. It was suggested that fees should be looked at in the coming months to possibly implement a rate increase.

Recreation and Trail Maintenance were both over budget but this is mostly because of the vehicle that was purchased and the cost split equally between each Department. The Revenue projected for the Trail Maintenance Department was looked at and will be reduced to a more reasonable number. Real Property was over budget by \$11,503 due to a newer employee leaving and a seasoned employee taking over.

IT Department was over budget by \$38,385 this was for new phones and equipment that was approved by Legislators from Capital Data Processing. There were quite a few departments that were under budget as well, Public Health was under budget by \$276,300 because of low Pre-Kindergarten numbers which helped the budget quite a bit.

The Current Fund Balance is at \$7,037,000 which includes the excess Sales Tax from 2018 in the amount of \$1,400,000. Over the last 3 years over \$16 million dollars has been paid out for IGT. The accounts receivable amount is \$535,000 which should be received in the next couple of months. Taxes for 2019 were increased so that \$300,000 could be brought in to help replenish the Fund balance and it will likely need to happen again. The Fund balance is still at roughly 15% of the Operating Costs which the auditors are okay with.

When Patty was asked about another reconciliation for the IGT payments she didn't feel it would happen anytime soon. The New Building project was briefly discussed and Ryan stated that it would make more sense to bond that project because the state would pay the finance costs through DSS. The additional \$300,000 from taxes and the upcoming wind project payments should cover the bond payments.

The following dockets were then approved, except where noted:

Dockets

1. Resolution for budget appropriations in the Highway Department Accounts for the purchase of the additional equipment on the Enterprise Vehicle list not covered in lease, and annual lease payment utilizing Capital Equipment funds in the amounts of \$19,819 and \$15,396.44.
2. Resolution for budget transfer in the Real Property Tax Department for the repair of the large printer, utilizing Project HAE Capital Data Processing funds in the amount of \$710.78.
3. Resolution for budget transfers in Department Accounts for annual Enterprise vehicle lease payments, utilizing Project HAD Capital Equipment funds of \$75,408.96.
4. Resolution authorizing distribution payments to assist the named Villages with the expenses associated with their respective water infrastructure/system costs of maintenance and upgrades so that overall economic development may improve where water infrastructures are properly maintained for the amounts set forth for each: Village of Constableville \$3,630.80; Village of Copenhagen \$1,481.99; Village of Croghan \$1,788.73; Village of Lowville \$54,782.98; Village of Lyons Falls \$3,171.19; and Village of Port Leyden \$5,334.66 totaling \$70,190.35. *There was discussion. It was explained that this was done in the beginning of 2018 for the 2017 year and there numbers are very similar for 2018.*

5. Resolution to rescind all prior Resolutions pertaining to the grant or termination of the county real property tax exemption to Lewis County Villages for their facilities owned outside their boundaries and used for the production and transmission of public water and/or sewer treatment and disposal which solely benefit Lewis County residents and businesses. The Board hereby establishes tax exemption policy with respect to Lewis County towns and villages which own real property located outside the municipality's boundaries; with such exemption to only apply with respect to County taxes on same. Local municipal properties that meet the eligibility requirements set forth above as of March 1, 2020 (impacting taxes due January 1, 2021), and each tax year thereafter, unless amended, modified or rescinded by formal action of the Lewis County Board of Legislators. *There was some discussion about how this could be interpreted by the judge presiding over an ongoing litigation case with the county. **Legislator Osborne made the motion to table this docket, seconded by Legislator Burns. Motion Carried***
6. Resolution to support Carthage Federal Savings & Loan Association's application to New York State Department of Financial Services for a Banking Development District designation in the Croghan, New York area. The designation and approval of the BDD by New York State will provide the Bank with NYS deposit of up to \$10 million at the new branch to assist in supporting its financial viability in the short term.
7. Resolution authorizing MOU between the County and the IDA and Chamber of Commerce to deliver internet and phone service to the new business park at the Climax building at a monthly rate to be set by the County Attorney and IT Department. The service will not be extended to any other tenant in the building. The rate will be equal to the County invoice amount. The IDA and Chamber will pay for all the hardware costs, including the network switch and the phones. Labor for the installation is included in this initial cost. Both of the entities are required to have virus and malware protection software installed to protect their PC's and the County Network they are attached to. The software cost will be included in the monthly billed rate to reach entity.

Legislator Osborne made a motion to adjourn the meeting at 7:20 p.m., seconded by Legislator Burns. Motion carried.

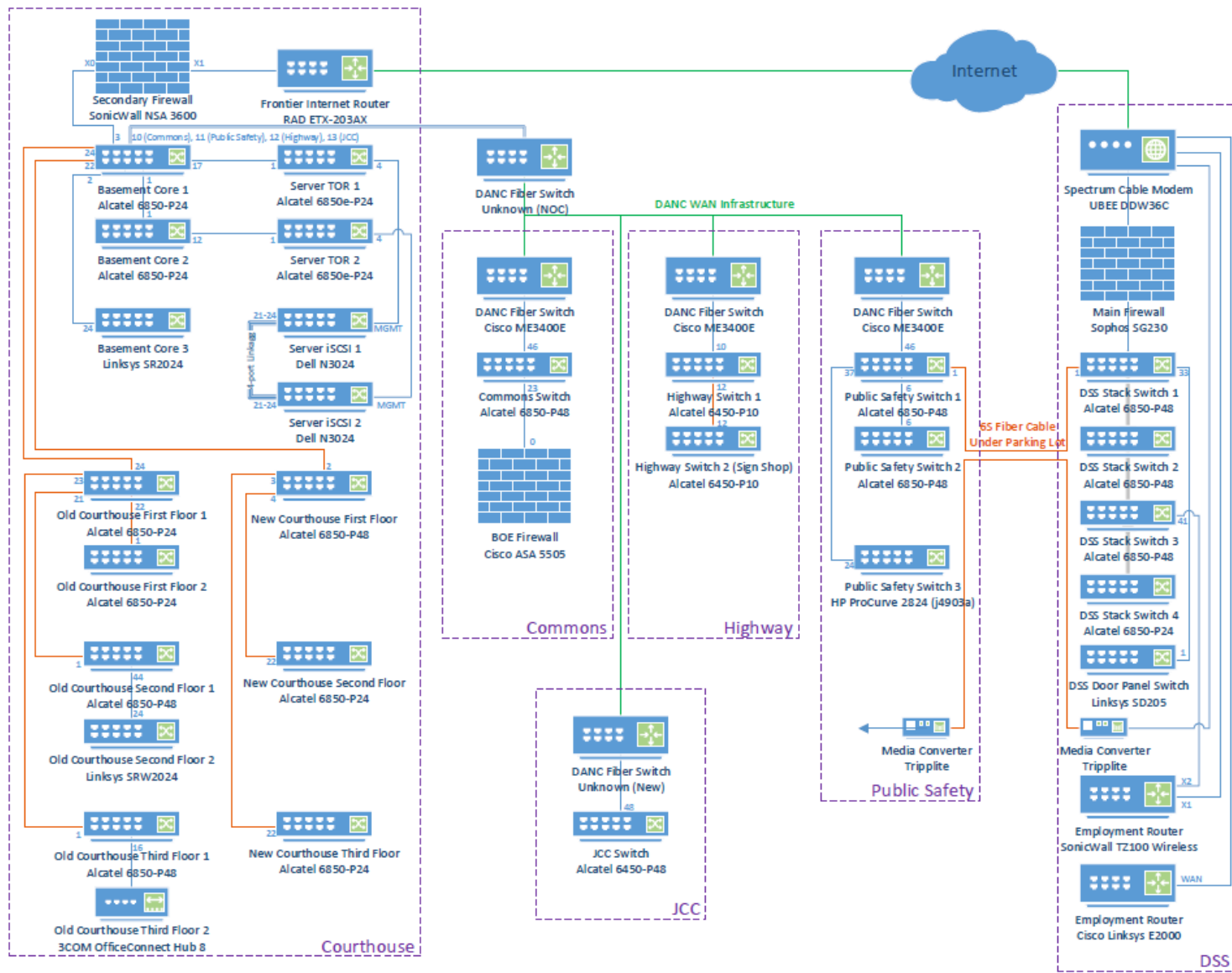
Respectfully submitted,
Cassandra Moser, Deputy Clerk to the Board of Legislators
Encl.



LEWIS COUNTY NETWORK AND CYBER SECURITY OVERVIEW

NETWORK AND SERVER OVERVIEW

- 30 Network Switches
- 5 DANC Fiber Circuits (Commons, Highway, Public Safety/DSS, #3 Road Tower and JCC)
- 280 VOIP Phones, 2 Phone Servers, 45 Security Cameras, 3 Security System Servers
- 2 Firewalls, Primary and Secondary Internet Service Providers (Spectrum, Frontier)
- 6 Physical Servers and 19 Virtual Servers Running on 2 VMWare Hosts
- 2 Backup Network Attached Storage Devices for Onsite and Offsite Backups
- 180 Plus Computers, laptops and workstations
- Cloud Managed Virus Protection
- Cloud Managed Email and Productivity Suite, Office 365
- 14 Cloud Managed Wireless Access Points
- IPS – Intrusion Prevention System with Threat Intelligence and 24/7/365 Alerts
- Dispatch Operations, Public Safety, Corrections and Emergency Management



IT STRATEGY AND RISK ASSESSMENT

- Completed Risk Assessment on January 10th with a Network Analyst from our network and phone vendor Advance 2000. Onsite for 3 days collecting data
- Based on the findings, we developed a roadmap of items to address in the next 24 months
- The report prioritized items from highest to lowest stretched out over this time frame
- We have started to address items within the 1 month and 3 month timeframe on the report; some items can be done with no capital investment while others will require hardware and software purchases
- Provides insight to improve our security posture and for future capital planning expenditures

NETWORK TOOLS AND MONITORING

- IPS Appliance installed with the assistance of NYS BOE
 - Provides us with 24/7/365 Alerts and Live Monitoring via email, text and phone calls
 - Because we host BOE's servers and network, we are allowed to monitor the entire network
 - Monitors network and internet traffic for threats
- Intermapper - Network Monitoring and Mapping Software
 - Provides real time network and device utilization and health information
 - If a mission critical device goes down or loses connectivity, IT staff receives an email
 - Invaluable for knowing where an issue is and where to dispatch staff to resolve the issue
- Sophos Central Cloud – Endpoint Protection for Servers and Computers
 - Provides real time data on web threats, malware, virus and potentially unwanted applications installed on pc's or servers

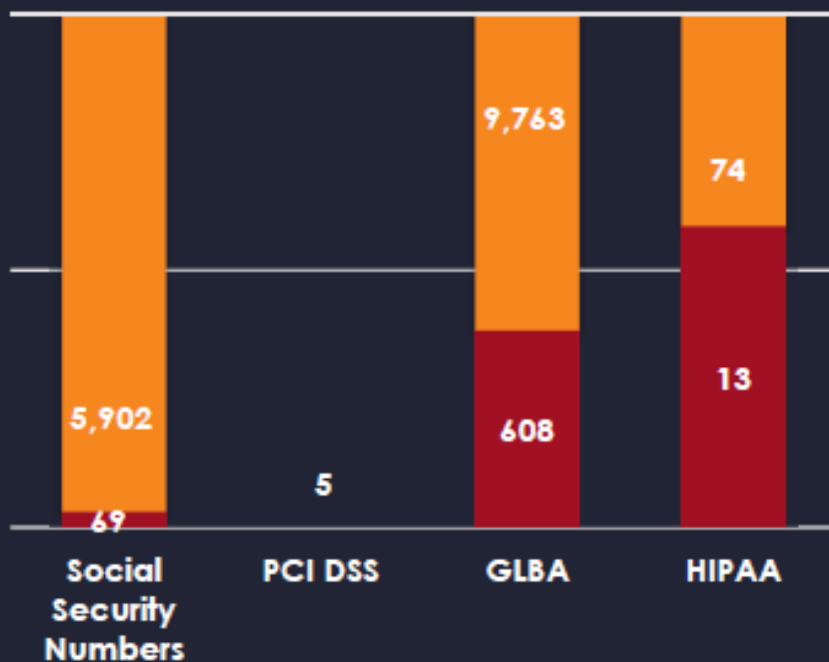
VARONIS DATA REVIEW

- Completed last October 2018
- Reviewed access permissions; especially for users who switched departments and accumulated access throughout years of employment
- Identified sensitive data (Regulatory and Intellectual Property) and reviewed access permissions and activity to those files
 - Once identified by the software scan, we were able to quickly analyze file restrictions to that data and remediate any inappropriate access rights to that information
- Compliance around GLBA, HIPAA and PCI

Sensitive Data – Hit Counts

2,941 sensitive files discovered

15,744 “hits” across in-scope Windows file servers



- There are **2,941** sensitive files with **15,744** “hits” (matches) of the classification rules
- Each “hit” identified is a match of sensitive data discovered including **PII, HIPAA, GLBA, PCI, and SSN** data
- Hits in the **RED (690)** area are the number which are in **Globally Accessible Files.**

DISASTER RECOVERY

- Files on data servers have multiple layers of backup
 - Data saved on the server is backed up for recovery every 3 hours
 - Servers are backed up daily - reverse incrementally (changed and new files)
 - Backup copies of the server backup run continuously when data is changed and stored offsite in an encrypted backup
- We are working on a offsite failover system
 - Replica of main systems that will be available if main data center goes offline

CURRENT AND FUTURE INFRASTRUCTURE IMPROVEMENTS AND INITIATIVES

- Improve software updating and patch management on all devices
- Upgrades to mission critical network switching equipment in the main data center
- Windows 10 Upgrades to workstations across the County
- Mobile device management software solutions
- Decommissioning aged networking equipment and re-organizing data closets
- Upgrades to file servers and consolidation of data and systems when possible
- DR Site to include 3rd virtual host for failing over critical systems

HOW TO MANAGE AND PAY FOR IT ALL

- Great partnerships with high quality network, server and security consultants
 - More cost effective than full time onsite network and security engineers
 - Increase budget in IT professional services line in future budgets
- Grants
 - Cyber security grants available through DHES
 - Grant funds available through e911/Dispatch for items that directly impact their operations
- County capital data fund replenished through the budget or excess revenue
- Additional IT Staff in future County budgets
 - Full time position shared with DSS to offset County cost
 - IT projects and responsibilities continue to grow
 - We are keeping up with the day to day, but difficult to expand operations and offer additional technology to create departmental efficiencies



THANK YOU!

QUESTIONS?

2018 YEAR-END BUDGET REVIEW

Ryan Piche & Patty O'Brien

April 16, 2019

PUBLIC SAFETY

DISTRICT ATTORNEY

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 102,389 | 113,236 | 10,847 |
| Expenditures | 503,271 | 520,975 | 17,704 |
| Total | 401,332 | 407,739 | +6,857 |

Notes:

- Drug Task Force Approved in October (3 months of unplanned expenditures)

CORONER

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 0 | 0 | 0 |
| Expenditures | 91,250 | 88,197 | -3,053 |
| Total | 91,250 | 88,197 | -3,053 |

Notes:

PUBLIC DEFENDER

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 0 | 0 | 0 |
| Expenditures | 404,200 | 443,201 | 39,001 |
| Total | 404,200 | 443,201 | +39,001 |

Notes:

- Reimbursement Claims Sent in March. \$50,000 to be received.

SHERIFF'S OFFICE

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 140,500 | 177,359 | 36,859 |
| Expenditures | 3,049,600 | 3,540,029 | 490,429 |
| Total | 2,909,100 | 3,362,670 | +453,570 |

Notes:

- Personnel = \$134,000
- Parks Personnel = \$43,000
- Parks Vehicles = \$46,481 – Transfer in from Capital – Permitted by BOL
- Parks Expense = \$16,121
- Computers = \$85,000 – Transfer in from E911 – Permitted by BOL
- Vehicles = \$122,065 – Transfer in from Capital – Permitted by BOL

SHERIFF'S OFFICE JAIL

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 65,000 | 42,231 | -22,769 |
| Expenditures | 2,232,684 | 2,254,725 | 22,041 |
| Total | 2,167,684 | 2,212,494 | +44,810 |

Notes:

- Revenue: Inmate Board short \$23,000
- Inmate Medical (air-lift incident): \$46,000
- Inmate Outboard (jail locks incident): \$37,000

PROBATION

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 117,799 | 94,237 | -23,562 |
| Expenditures | 582,551 | 513,574 | -68,977 |
| Total | 464,752 | 419,337 | -45,415 |

Notes:

- Revenues: Each revenue slightly low, for total of \$22,000 below budget
- Retirement without backfill
- Vacancies throughout the year saved money

EMERGENCY MANAGEMENT

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 15,000 | 31,821 | 16,821 |
| Expenditures | 164,089 | 266,154 | 102,065 |
| Total | 149,089 | 234,333 | +85,244 |

Notes:

- Waiting on Federal Grant reimbursement of \$85,000

CODES

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 67,000 | 72,503 | 5,503 |
| Expenditures | 308,569 | 306,627 | 1,942 |
| Total | 241,569 | 234,124 | -7,445 |

Notes:

- None

HEALTH & HUMAN SERVICES

COMMUNITY SERVICES

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 1,860,225 | 1,886,328 | 26,103 |
| Expenditures | 1,951,093 | 1,982,580 | 31,487 |
| Total | 90,868 | 96,252 | +5,384 |

Notes:

- None

PUBLIC HEALTH

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 2,162,894 | 2,455,299 | 292,405 |
| Expenditures | 3,378,144 | 3,394,249 | 16,105 |
| Total | 1,215,250 | 938,950 | -276,300 |

Notes:

- Pre-Kindergarten Program low numbers saved \$274,300

DEPARTMENT OF SOCIAL SERVICES

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 5,902,096 | 5,133,026 | -769,070 |
| Expenditures | 15,393,817 | 14,685,541 | 708,276 |
| Total | 9,491,721 | 9,552,515 | +60,794 |

Notes:

- IGT \$413,000 unexpected
- Foster Care expenses were lower than planned
- Personnel under budget due to newer staff and vacancies
- TANF was underspent but Safety Net was over spent. The TANF savings was greater than the Safety Net overage.

OFFICE FOR THE AGING

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 1,024,197 | 566,362 | -457,835 |
| Expenditures | 1,333,566 | 1,247,554 | -86,012 |
| Total | 309,369 | 681,192 | +371,823 |

Notes:

- Waiting on State Grant revenue of \$400,000

PUBLIC SERVICES

COUNTY CLERK

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 701,000 | 785,404 | 84,404 |
| Expenditures | 652,319 | 569,612 | -82,707 |
| Net Profit | 48,681 | 215,792 | 167,111 |

Notes:

- Revenue increased \$85,000
- Expenditures down due to vacant positions

HIGHWAY DEPARTMENT

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|----------------------|--------------------|-----------------|
| Revenue | 6,277,401 | 6,402,878 | 125,477 |
| Expenditures | 6,452,401 | 6,375,114 | 77,287 |
| Total | 175,000 | 27,764 | -48,190 |

Notes:

HIGHWAY MACHINERY

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 1,224,896 | 1,253,867 | 28,971 |
| Expenditures | 1,331,958 | 1,406,539 | 74,581 |
| Total | 107,062 | 152,672 | 45,610 |

Notes:

- This fund has fallen short the last few years; we may need to increase County Road Contribution in 2020

SOLID WASTE

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 1,516,000 | 1,941,837 | 425,837 |
| Expenditures | 1,516,000 | 1,961,334 | 445,334 |
| Total | 0 | 19,497 | 19,497 |

Notes:

- Cash Balance remains strong at \$814,326

ECONOMIC DEVELOPMENT

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 57,000 | 55,861 | -1,139 |
| Expenditures | 140,989 | 135,798 | -5,191 |
| Total | 83,989 | 79,937 | -4,052 |

Notes:

- None

RECREATION, FORESTRY, TRAILS & PARKS

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 35,000 | 72,234 | 37,234 |
| Expenditures | 129,553 | 179,781 | 50,228 |
| Total | 94,553 | 107,547 | 12,994 |

Notes:

- New Pickup Truck (not from Enterprise) – Approved by Legislators

TRAIL MAINTENANCE

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 183,145 | 109,304 | -73,841 |
| Expenditures | 183,145 | 159,277 | -23,868 |
| Total | 0 | -49,973 | -49,973 |

Notes:

- Overage taken from Trail Maintenance Reserve
- 2019 Budget projects a more realistic revenue for this line-item

REAL PROPERTY

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 46,491 | 46,560 | 69 |
| Expenditures | 373,918 | 385,490 | 11,572 |
| Total | 327,427 | 338,930 | 11,503 |

Notes:

- Mid-year personnel transfer from Clerk's Office

BOARD OF ELECTIONS

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 0 | 5,373 | 5,373 |
| Expenditures | 521,907 | 503,025 | -18,882 |
| Total | 521,907 | 497,652 | -24,255 |

Notes:

- Did not purchase any new Voting Machines in 2018

VETERANS

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 8,529 | 8,529 | 0 |
| Expenditures | 105,486 | 67,474 | -38,012 |
| Total | 96,957 | 58,945 | -38,012 |

Notes:

- Mid-year personnel attrition; department down to one FTE

WEIGHTS AND MEASURERS

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 0 | 0 | 0 |
| Expenditures | 73,907 | 73,426 | -480 |
| Total | 73,907 | 73,426 | -480 |

Notes:

- Contracted service with Jefferson County

PLANNING

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 35,000 | 150,873 | 115,873 |
| Expenditures | 251,972 | 306,327 | 54,355 |
| Total | 216,972 | 155,454 | -61,518 |

Notes:

- Impact of grants

ADMINISTRATIVE

INFORMATION TECHNOLOGY

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 0 | 0 | 0 |
| Expenditures | 264,382 | 302,767 | 38,385 |
| Total | 264,382 | 302,767 | 38,385 |

Notes:

- New phones and desktops transferred from Capital Data Processing –
Approved by Legislators

BUILDINGS AND GROUNDS

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 296,554 | 345,725 | 49,171 |
| Expenditures | 1,153,734 | 1,105,841 | -47,893 |
| Total | 857,150 | 760,116 | -97,064 |

Notes:

- Solar revenue
- Personnel changes

HUMAN RESOURCES

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 4,000 | 4,910 | 910 |
| Expenditures | 252,694 | 201,893 | -50,801 |
| Total | 248,694 | 196,983 | -51,711 |

Notes:

- Saved personnel by sharing position with Community Services

COUNTY ATTORNEY

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 312,937 | 292,175 | -20,762 |
| Expenditures | 484,460 | 459,420 | -25,040 |
| Total | 171,523 | 167,245 | -4,278 |

Notes:

- Waiting on State Grant revenue of \$400,000

TREASURER

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 775,000 | 934,323 | 159,323 |
| Expenditures | 479,060 | 477,394 | -1,666 |
| Net Profit | 295,940 | 456,838 | 160,898 |

Notes:

- None

COUNTY MANAGER

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 0 | 0 | 0 |
| Expenditures | 119,045 | 119,872 | 827 |
| Total | 119,045 | 119,872 | 827 |

Notes:

- Retirement change to Tier IV

CLERK OF THE BOARD

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 0 | 0 | 0 |
| Expenditures | 148,288 | 145,897 | -2,391 |
| Total | 148,288 | 145,897 | -2,391 |

Notes:

- None

LEGISLATIVE

| | 2018 Budgeted | 2018 Actual | Variance |
|--------------|---------------|-------------|----------|
| Revenue | 0 | 0 | 0 |
| Expenditures | 232,977 | 183,067 | -49,910 |
| Total | 232,977 | 183,067 | -49,910 |

Notes:

- Included Special Legislative Contingency

BIG PICTURE FUND BALANCE

| | |
|-------------------------------|---------------------|
| Year-End 2017 | \$14,900,000 |
| <u>IGT Post-Dated to 2017</u> | <u>-\$3,500,000</u> |
| Audited Year-End 2017 | \$11,400,000 |
| | |
| 2018 Beginning Balance | \$11,400,000 |
| IGT Part II | -\$400,000 |
| <u>AUD Reconciliation</u> | <u>-\$200,000</u> |
| Audited Year-End 2018 | \$10,800,000 |
| | |
| 2019 Beginning Balance | \$10,800,000 |
| JCC Overrun | -\$2,500,000 |
| <u>IGT Part III</u> | <u>-\$1,263,000</u> |
| Current Fund Balance | \$7,037,000 |

Other Cash

| | |
|-----------------------|--------------------|
| Current Fund Balance | \$7,037,000 |
| <u>Hospital Funds</u> | <u>\$6,000,000</u> |
| Cash on Hand | \$13,037,000 |

Accounts Receivable

| | |
|---------------------------------|-----------------|
| Due From OFA | \$400,000 |
| Due From Emergency Man. | \$85,000 |
| <u>Due From Public Defender</u> | <u>\$50,000</u> |
| Total Receivable | \$535,000 |

Notes:

- Total IGT Paid Out 2017-2019 = \$16,427,161