

FINANCE COMMITTEE MEETING MINUTES  
OCTOBER 31, 2016

FINANCE COMMITTEE MEMBERS PRESENT: Campbell, LaPointe, Shay, Idleman, Haff, Pitts, O'Brien, Fedler, Shaw, Hogan

FINANCE COMMITTEE MEMBERS ABSENT: Suprenant

SUPERVISORS: Henke, Hicks, Gang, Moore, Skellie, Armstrong

Debra Prehoda, Clerk of the Board

Roger Wickes, County Attorney

Chris DeBolt, County Administrator

Al Nolette, Treasurer

Various Department Heads

Media & Public

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

1. Call to Order
2. Budget Officer Presentation of 2017 Tentative Budget
3. Fund Balance Discussion – County Treasurer
4. Tax Cap Discussion
5. Other Business
6. Adjournment

Budget Officer/Finance Committee Chairman Brian Campbell called the meeting to order at 2:02 P.M.

Chairman Campbell presented the 2017 Tentative Budget, 2017 Budget Packet and read the budget message, packet with budget message attached.

Information included in the 2017 Budget Packet:

- Budget Message
- Staffing Changes & Adjustments
- Exempt Salary Schedule
- Fund Balances
- Tentative 2017 vs. 2016 Adopted
- Tax History
- Equalization Table

The projected tax levy amount is \$32,093,280, a tax levy increase of 2%. Appropriated fund balances applied as follows: General Fund \$2,368,386, a \$131,311 reduction from the 2016 budget; Stop DWI \$22,000 and PV Legacy \$370,000, Solid Waste \$43,900, County Road \$547,042 and Self Insurance \$287,050 for a total of \$3,638,378.

One additional increase not mentioned in the budget packet is an increase to the Fish and Wildlife Board of \$263 so they can send one more person to camp.

The 2017 Tentative Budget is available on the County website, [www.washingtoncountyny.gov](http://www.washingtoncountyny.gov). The public hearing on the 2017 Tentative budget will be held on Friday, November 18th at 10:05 A.M. The deadline for adoption of the budget is December 20, 2016.

Mr. Haff asked if this budget has been trimmed since the vote on the tax cap override. The Budget Officer responded that the message was that the Board was going to look at the tax cap override again because the resolution was tabled. If the resolution had been voted down, he would have presented a budget at 1.01% increase within the cap but tabled told him nothing.

FUND BALANCE DISCUSSION – Al Nolette, County Treasurer, addressed the committee. He reminded the committee that in four or five years that the PV Legacy cost becomes a General Fund cost and the same when the Solid Waste Transfer Stations are sold. The department budgets are budgeted closer which will limit the growth of the fund balance. He assured the committee that some of the \$2.3 appropriated fund balance will be used. He recommends highly to this Board to consider overriding the tax cap tomorrow. It does not mean you are voting yes on the budget, it gives the Board room for a cushion. You will have the safety of an override in place. If the budget is adopted and is over the tax cap amount with no override, the monies are put in a reserve account and anything in that reserve goes against what you can raise next year. He stated our signed union contracts, retirement costs and health insurance increases are more than .68%. Very reluctantly but unfortunately that he would recommend to this Board to please consider giving yourself the safety net of overriding the cap and understand that overriding the cap is not connected to or endorsing, condoning or approving this tentative budget. The Treasurer stated anywhere from \$500,000 to \$1M of fund balance will be used in the 2016 budget.

Mr. Haff stated \$320,000 is a 1% cut to the budget and asked each Supervisor to come up with a \$32,000 cut because they add up. The Treasurer stated his concern level with fund balance is \$10M. He is trying to keep his fiscal hat on and make the budgets fair to the taxpayers but sustainable. He stated no one wants zero increases followed by a 30% increase. Fund balance is not cash in hand and includes revenues that have been booked but not received yet. Mr. Shaw asked if a 2% increase is realistic or will it draw the fund balance down further and lead to a large tax increase. Reliance on fund balance to balance the budget is not sustainable. Chairman Campbell tries every year to reduce the amount of appropriated fund balance applied to the budget.

Mr. Hicks stated there is \$200,000 of casino revenue budgeted and sales tax is budgeted at the same amount as 2016 so if we do not receive those revenues, the amount to reduce the budget to stay within the cap increases.

Chairman Campbell praised and thanked the Department Heads for the work they have done with their budgets.

The meeting adjourned at 3:05 P.M.

Respectfully submitted,

Debra Prehoda, Clerk  
Washington County Board of Supervisors

# Washington County 2017 Budget Packet



Presented by Brian R. Campbell, County Budget Officer  
October 31, 2016

# WASHINGTON COUNTY 2017 BUDGET PACKET

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## 2017 BUDGET MESSAGE

The 2017 budget has come together in a rather different way than in past budgets. Every year has its unique challenges, but this one had twists that make it important to realize where we came from in the 2016 budget, and what mandates took over certain sections of the budget that we as a Board can just make the proper adjustments and move on.

Let's start by addressing the obvious one which is the DA's salary. No money to cover this mandate, an increase in salary of \$30,850. Thank you, Albany, for getting us off on the right track. We have a great District Attorney, but this might be the most blatant stick in the eye we have gotten in some time.

Next, let's go to the Hurrell-Harring settlement. I don't even want to put a dollar figure here, because the State is paying this mandate up front by just sending money to make sure we have enough. Another letter this last week to let us know more is on the way. Hard to know these days if it is better to be the criminal or the lawyer defending them, no wonder corruption is a problem in our State government. Again, nothing against our Indigent Defense. We have a great Public Defender, and he has put together a great team.

Now let's combine the two for counsel at first appearance, Hurrell-Harring pays the defense side, the county taxpayers pay the prosecution side. That is compromise, not sure as taxpayers we can see it that way.

Another accomplishment, this one from Washington, has been the FLSA

threshold for exempt salary workers. The result is a minor adjustment to the Director of Veterans and the 5th Assistant District Attorney. This same change in rules has moved the Crimes Victim Advocate and our two Commissioners of Elections to hourly wages.

Let us move on to some things that have started to turn around. Our newly implemented car pool appears to be working as planned. It may take another year to come to that conclusion, but so far we appear to be on track. We are currently looking at an opportunity to buy some cars through DSS that might be very advantageous to our operation.

DPW has accomplished paving of around twenty-four (24) miles of road and they have also had a full complement of bridge work. We are planning on paving twenty-five (25) miles of road again next year. They have computerized their parts system, and are in the process of using computer technology to monitor salt usage.

Last year SUNY Adirondack came to us about the financing of an NSTEM building and along with our partner Warren County we made that happen. We are only paying interest to start the project, but it is very important that in 2017 we get our State Representatives to help us pass a quarter (.25%) percent increase in our mortgage tax to fund these capital projects in the future.

We will also need our State Representatives to remove the burden of the Hudson River-Black River settlement. This is another State cost that was just thrown on to five counties that never should have been our expense to begin with. I think with a little cooperative pressure we can make this happen.

Where we need help, appears to be in our workload in DSS. Every year we would pull their numbers apart and change percentages to lower our County cost. I listened to the Commissioner explain how adding caseworkers and examiners, along with moving her staff from thirty-five to forty hours would nearly pay for itself, and very well could with the savings in the Safety Net line. So, I have added the positions without any new money, realizing that we will possibly have to move money around within the DSS budget lines to accommodate the changes. I am very confident that this is the right move for this department.

On that same note, the Sheriff has asked to change grades for his PT Deputy Sheriff and PT Corrections Officer that he insists will be offset by less overtime.

OFA is going from thirty-five to forty hours that is also being offset by staffing changes.

Changes in WIC are 100% funded (including benefits) as is the Safe Harbour Court Referral Specialist.

Everyone else comes at a cost. I want to mention Sewer District Laborers are getting an additional 1% adjustment and most likely their own grade schedule.

On the exempt salary schedule, I am adding the Code Enforcement Director. Other than already listed adjustments for FLSA threshold, I have added the steps for all exempt salaried people (years 1 & 3) as well as (step equivalents) for elected positions. That brings me to the two adjustments on salaries that I believe are warranted just on the merit of the positions:

Youth Director/Alternative Sentencing (increase of \$2,009 commensurate with Probation Director) and County Attorney (increase of \$5,000). We will go through all personnel changes and upgrades on the following sheets.

Before we go there, I would just like to mention that as soon as the 2017 budget is passed, we plan on taking an extensive look at our IT Department. As Supervisors, we come with some knowledge, but we don't know everything, and I'm in hopes we will search out an IT consultant that can lead us in the right direction.

We have very good Department Heads here. They are always a pleasure to work with and we have a mutual respect. We also have a commitment to our taxpayers, to get the type of service they have paid for and expect in return. With that in mind I have added \$200,000 of casino revenue, raised the contingency to \$200,000 (up \$20,000), left sales tax the same, lowered the amount of unappropriated fund balance from last year (by \$131,000) to \$2,368,386 and that all balances out with a tax increase of 2%.

I wish to thank the Administrator, the Treasurer, and Clerks of the Board (especially Sandy) for helping put this together. This is truly a team effort, as it always is. Thank you, Department Heads, for being reasonable with your requests and understanding our limits. Thanks to the Board of Supervisors for giving me your input so I could pull this all together.

**STAFFING CHANGES & SALARY ADJUSTMENTS - RECOMMENDATIONS FOR 2017**

**STEPS FOR EXEMPT TITLES**

Add salary steps of \$1,000 each at the first and third year for eligible exempt titles with equivalent adjustments made for elected

**FLSA THRESHOLD**

Adjustment of the following exempt titles to meet the required FLSA threshold (\$47,476)

Department	Title	2016 Salary	Step/ Longevity	1.50%	FLSA Adjustment	2017 Salary
District Attorney	5th Assistant District Attorney	45,000	-	675.00	1,801.00	47,476
Veterans	Director	45,452	1,000.00	681.78	342.00	47,476

**NEW POSITIONS**

Department	Title	Budget Impact	
Buildings & Grounds	Seasonal Laborer PT	6,154	
Code Enforcement	Code Enforcement Officer Grade 12	39,666	
County Administrator	Secretary to Administrator Grade 10	15,000	to start summer 2017
County Clerk	Motor Vehicle License Clerk Grade 9	20,475	replace summer temp with FT
DPW - Administration	Secretary to Superintendent Grade 10	31,431	
DPW - County Road	Account Clerk Temp	6,871	retirement, overlap 3 months for training
Social Services	Caseworkers & Examiners (5 positions)	-	no additional cost
Weights & Measures	Inspector Temp	7,500	retirement, overlap 3 months for training
Youth Bureau	Court Referral Specialist	-	100% Safe Harbor Funding (\$36,564 + fringe)
Youth Bureau	Program Specialist to Supervisor Grade 16	5,442	commensurate with Probation

**OTHER CHANGES & UPGRADES**

Department	Recommended Change	Budget Impact	
Buildings & Grounds	Seasonal Laborers grade 3 to 5 (2 positions)	1,600	
Buildings & Grounds	Lifeguards Grade 4 to 6 (both Parks)	4,831	
Buildings & Grounds	Sr. Lifeguards Grade 6 to 7 (both Parks)	820	
Civil Service	Typist to Senior Typist	3,749	
Civil Service	Technician and Personnel Clerk to 40 hrs	-	no additional cost
County Administration	Secretary to Assistant	5,000	
County Attorney	Adjustment to County Attorney	5,000	
County Clerk	Acct Clerk to Recording Clerk grade 8 to 9	1,675	
DPW - Car Pool	Auto Mechanic Sup Grade 11 to 13	2,289	
OFA	Aging Svcs Aide, Asst, Sr. Typist to 40 hrs	-	no additional cost
Probation	Probation Officer to Sr. Probation Officer	2,800	
Public Health	Typist to Senior Typist	4,800	
Public Health - WIC	Nutritionist to PT, Clerk to Aide, Aide to FT	-	100% WIC Federal funding
Sheriff	Deputy Sheriff PT grade 8 to 10	-	difference covered by less OT expense
Sheriff	Corrections Officer PT grade 8 to 9	-	difference covered by less OT expense
Social Services	All 35 hr employees to 40 hrs (81 positions)	-	no additional cost
Social Services	Bookkeeper to Principal Acct Clerk	441	after reimbursement
Youth Bureau	Adjustment to Director	2,009	commensurate with Probation
Youth Bureau	Assistant Director grade 16 to 19	3,622	commensurate with Probation

### 2017 Exempt Salary Schedule - Draft

DEPT	TITLE	2016 Effective Salary	2017 Base Salary	1.5% Raise	Years of Service	Long. Amount	Steps	Step Amount	Adj.	2017 Prop. Salary	Total Difference
A1010	Chairman, Board of Supervisors	\$ 31,157	\$ 31,157	\$ 467.96	-	-	-	-	\$ -	\$ 31,624	\$ 467
A1010	Vice Chairman, Board of Supervisors	\$ 22,392	\$ 22,392	\$ 335.88	-	-	-	-	\$ -	\$ 22,728	\$ 336
A1010	Budget Officer	\$ 34,599	\$ 34,599	\$ 518.99	-	-	-	-	\$ -	\$ 35,118	\$ 519
A1010	Supervisor	\$ 17,509	\$ 17,509	\$ 262.64	-	-	-	-	\$ -	\$ 17,772	\$ 263
A1040	Clerk of the Board	\$ 62,298	\$ 58,048	\$ 870.72	25.00	\$ 5,100	1.3	\$ 2,000	\$ -	\$ 66,019	\$ 3,721
(1) A1165	District Attorney	\$ 152,500	\$ 183,350	\$ -	-	\$ -	-	\$ -	\$ -	\$ 183,350	\$ 30,850
A1165	1st Assistant District Attorney	\$ 72,225	\$ 69,675	\$ 1,045.13	10.00	\$ 2,550	1.3	\$ 2,000	\$ -	\$ 75,270	\$ 3,045
A1165	2nd Assistant District Attorney	\$ 64,670	\$ 63,820	\$ 957.30	5.00	\$ 850	1.3	\$ 2,000	\$ -	\$ 67,627	\$ 2,957
A1165	3rd Assistant District Attorney	\$ 64,670	\$ 63,820	\$ 957.30	5.00	\$ 850	1.3	\$ 2,000	\$ -	\$ 67,627	\$ 2,957
A1165	4th Assistant District Attorney	\$ 63,815	\$ 63,820	\$ 957.30	-	\$ -	1.3	\$ 2,000	\$ -	\$ 66,777	\$ 2,962
A1165	5th Assistant District Attorney	\$ 45,000	\$ 45,000	\$ 675.00	-	\$ -	-	\$ -	\$ 1,801	\$ 47,476	\$ 2,476
A1165	Senior Crime Victims Advocate	\$ 50,833	\$ 50,833	\$ 762.50	-	\$ -	-	\$ -	\$ -	\$ 51,595	\$ 762
A1170	Public Defender	\$ 83,134	\$ 82,284	\$ 1,234.26	5.00	\$ 850	1.3	\$ 2,000	\$ -	\$ 86,368	\$ 3,234
A1170	Assistant Public Defender (1 of 3)	\$ 69,675	\$ 69,675	\$ 1,045.13	-	\$ -	1	\$ 3,000	\$ -	\$ 71,720	\$ 2,045
A1170	Assistant Public Defender (2 of 3)	\$ 63,820	\$ 63,820	\$ 957.30	-	\$ -	1	\$ 1,000	\$ -	\$ 65,777	\$ 1,957
A1170	Assistant Public Defender (3 of 3)	\$ 63,820	\$ 63,820	\$ 957.30	-	\$ -	1	\$ 1,000	\$ -	\$ 65,777	\$ 1,957
A1170	Assistant Public Defender (PT)	\$ 48,896	\$ 48,896	\$ 733.44	-	\$ -	-	\$ -	\$ -	\$ 49,629	\$ 733
A1171	Supervising Attorney, Assigned Co. (PT)		\$ 55,000	\$ 825.00	-	\$ -	-	\$ -	\$ -	\$ 55,825	\$ 55,825
(2) A1185	Coroner	\$ 6,161	\$ 6,161	\$ 92.42	-	\$ -	-	\$ -	\$ -	\$ 6,253	\$ 92
(2) A1230	County Administrator	\$ 80,000	\$ 80,000	\$ 1,200.00	-	\$ -	1	\$ 1,000	\$ -	\$ 82,200	\$ 2,200
A1230	Assistant to County Administrator		\$ 52,000	\$ -	14.00	\$ 2,550	-	\$ -	\$ -	\$ 54,550	\$ 54,550
(2) A1325	County Treasurer	\$ 78,709	\$ 78,709	\$ 1,180.64	-	\$ -	-	\$ -	\$ 2,000	\$ 81,890	\$ 3,181
A1325	1st Deputy to Treasurer	\$ 63,938	\$ 60,538	\$ 908.07	15.00	\$ 3,400	1.3	\$ 2,000	\$ -	\$ 66,846	\$ 2,908
(2) A1355	Real Property Tax Director	\$ 59,217	\$ 55,817	\$ 837.26	20.00	\$ 4,250	1.3	\$ 2,000	\$ -	\$ 62,904	\$ 3,687
(2) A1410	County Clerk	\$ 67,407	\$ 67,407	\$ 1,011.11	-	\$ -	-	\$ -	\$ 1,000	\$ 69,418	\$ 2,011
A1410	Deputy County Clerk	\$ 45,540	\$ 42,990	\$ 644.85	15.00	\$ 3,400	1	\$ 1,000	\$ -	\$ 48,035	\$ 2,495
(2) A1420	County Attorney	\$ 86,534	\$ 82,284	\$ 1,234.26	20.00	\$ 4,250	1.3	\$ 2,000	\$ 5,000	\$ 94,768	\$ 8,234
A1420	Deputy County Attorney	\$ 72,225	\$ 69,675	\$ 1,045.13	10.00	\$ 2,550	1.3	\$ 2,000	\$ -	\$ 75,270	\$ 3,045
A1420	Assistant County Attorney	\$ 63,820	\$ 63,820	\$ 957.30	-	\$ -	1.3	\$ 2,000	\$ -	\$ 66,777	\$ 2,957
A1420	Safety Officer	\$ 48,342	\$ 47,492	\$ 712.38	8.00	\$ 1,700	1.3	\$ 2,000	\$ -	\$ 51,904	\$ 3,562
(2) A1430	Director Personnel/Civil Service	\$ 59,378	\$ 59,378	\$ 890.67	-	\$ -	1.3	\$ 2,000	\$ -	\$ 62,269	\$ 2,891
(2) A1490	Superintendent of Public Works	\$ 80,837	\$ 80,837	\$ 1,212.96	-	\$ -	1	\$ 1,000	\$ -	\$ 83,050	\$ 2,213
A1490	Deputy Superintendent of Public Works	\$ 70,000	\$ 70,000	\$ 1,050.00	-	\$ -	-	\$ -	\$ -	\$ 71,050	\$ 1,050
A1620	Superintendent of County Buildings	\$ 66,128	\$ 61,028	\$ 915.42	25.00	\$ 5,100	1.3	\$ 2,000	\$ -	\$ 69,043	\$ 2,915
A1680	Director, Data Processing	\$ 74,168	\$ 69,068	\$ 1,036.02	25.00	\$ 5,100	1.3	\$ 2,000	\$ -	\$ 77,204	\$ 3,036
A1680	Assistant Director, Data Processing	\$ 67,553	\$ 62,453	\$ 936.80	25.00	\$ 5,100	1.3	\$ 2,000	\$ -	\$ 70,490	\$ 2,937
(2) A3110	Sheriff	\$ 81,465	\$ 81,465	\$ 1,221.98	-	\$ -	-	\$ -	\$ 2,000	\$ 84,687	\$ 3,222
A3110	Undersheriff	\$ 75,113	\$ 71,713	\$ 1,075.70	20.00	\$ 4,250	1.3	\$ 2,000	\$ -	\$ 79,039	\$ 3,926
A3110	Lieutenant	\$ 69,882	\$ 65,632	\$ 984.48	20.00	\$ 4,250	1.3	\$ 2,000	\$ -	\$ 72,866	\$ 2,984
A3140	Director, Probation	\$ 63,016	\$ 57,916	\$ 868.74	25.00	\$ 5,100	1.3	\$ 2,000	\$ -	\$ 65,885	\$ 2,869
A3150	Correction Administrator	\$ 64,122	\$ 61,572	\$ 923.58	10.00	\$ 2,550	1.3	\$ 2,000	\$ -	\$ 67,046	\$ 2,924
A3410	Fire Coordinator	\$ 15,798	\$ 15,798	\$ 236.97	-	\$ -	-	\$ -	\$ -	\$ 16,035	\$ 237
A3620	Code Enforcement Administrator		\$ 49,420	\$ 741.30	-	\$ -	-	\$ -	\$ -	\$ 50,161	\$ 50,161
A3640	Director, Public Safety	\$ 52,692	\$ 50,142	\$ 752.13	15.00	\$ 3,400	1	\$ 3,000	\$ -	\$ 55,294	\$ 2,602
A3640	Deputy Director, Public Safety	\$ 49,500	\$ 49,500	\$ 742.50	10.00	\$ 2,550	1	\$ 3,000	\$ -	\$ 53,793	\$ 4,293
A3640	EMS Coordinator, Per Diem	\$ 8,597	\$ 8,597	\$ 128.96	-	\$ -	-	\$ -	\$ -	\$ 8,726	\$ 129
A4010	Director, Public Health	\$ 84,459	\$ 79,359	\$ 1,190.39	25.00	\$ 5,100	1.3	\$ 2,000	\$ -	\$ 87,649	\$ 3,190
A4010	Assistant Director, Patient Services PH	\$ 80,963	\$ 75,863	\$ 1,137.95	25.00	\$ 5,100	1.3	\$ 2,000	\$ -	\$ 84,101	\$ 3,138
(2) A6010	Commissioner of Social Services	\$ 83,609	\$ 79,359	\$ 1,190.39	20.00	\$ 4,250	1.3	\$ 2,000	\$ -	\$ 86,799	\$ 3,190
A6010	Social Services Division Director (1 of 2)	\$ 65,304	\$ 61,054	\$ 915.81	25.00	\$ 5,100	1.3	\$ 2,000	\$ -	\$ 69,070	\$ 3,766
A6010	Social Services Division Director (2 of 2)	\$ 64,454	\$ 61,054	\$ 915.81	15.00	\$ 3,400	1	\$ 1,000	\$ -	\$ 66,370	\$ 1,916
* A6510	Director, Veterans Affairs	\$ 45,452	\$ 45,452	\$ 681.78	-	\$ -	1	\$ 1,000	\$ 342	\$ 47,476	\$ 2,024
A6610	Sealer Weights & Measures	\$ 46,988	\$ 42,738	\$ 641.07	20.00	\$ 4,250	1.3	\$ 2,000	\$ -	\$ 49,629	\$ 2,641
A6772	Director, Office for the Aging	\$ 58,487	\$ 55,937	\$ 839.06	10.00	\$ 2,550	1.3	\$ 2,000	\$ -	\$ 61,326	\$ 2,839
A7310	Youth Director	\$ 59,337	\$ 55,937	\$ 839.06	20.00	\$ 4,250	1.3	\$ 2,000	\$ 2,009	\$ 65,035	\$ 5,698
A8020	Economic Development Coordinator	\$ 71,050	\$ 71,050	\$ 1,065.75	-	\$ -	1.3	\$ 2,000	\$ -	\$ 74,116	\$ 3,066
GB8110	Executive Director, Sewer No. 2	\$ 78,267	\$ 77,417	\$ 1,161.26	5.00	\$ 850	1.3	\$ 2,000	\$ -	\$ 81,428	\$ 3,161

\* Salary adjusted for FLSA Salary Threshold

(1) Salary set by New York State Law

(2) Salary set by Local Law which also includes Elections Commissioners (hourly schedule)

STIPEND, SEASONAL & PER DIEM	RATE	
Arson Investigator	\$4,411	annual stipend
Deputy Clerk of Board of Supervisors	\$10,200	annual stipend
Deputy EMS Coordinator	\$2,840	annual stipend
Deputy Fire Coordinator	\$4,411	annual stipend
Park Manager (Seasonal)	\$6,532	season stipend
Election Inspectors (hourly)	\$10.50	per diem hourly rate
Election Inspector (annual class)	\$27.00	annual stipend
Election Technician/Custodian	\$15.00	per diem hourly rate
Park Manager Per Diem	\$75.00	per day

UNRESERVED FUND BALANCES  
2016 ESTIMATED / 2017 PROJECTED

10/31/2016

Actual Unreserved Total - 2015 Year End (per Treasurer's Annual Report)	General	PV Legacy Reserve	Stop DWI	County Road	Road Machinery	Car Pool	Solid Waste	Health Insurance	Workers' Compensation
Fund Balance Appropriated in 2016 Budget	2,879,697			770,584	-	-	34,750	-	258,258
PV Legacy & Stop DWI Reserved Funds	-	1,711,168	107,884	-	-	-	-	-	-
Unappropriated - Unreserved Funds	13,095,003			729,801	1,300,971	561,025	242,524	1,231,799	1,132,322
Total as of 12/31/2015	15,974,700	1,711,168	107,884	1,500,385	1,300,971	561,025	277,274	1,231,799	1,390,580

Estimated 2016:

Unreserved Fund Balance as of 12/31/15	15,974,700	1,711,168	107,884	1,500,385	1,300,971	561,025	277,274	1,231,799	1,390,580
Less: Projected Appropriations 2016	79,263,613	380,000	-	12,439,413	2,619,186	710,750	83,327	8,312,993	1,183,238
Plus: Projected Revenue 2016	78,284,772	-	-	12,928,634	2,655,400	791,550	65,420	7,684,004	947,075
Revenues / Over Expenses	(978,841)	(380,000)		489,221	36,214	80,800	(17,907)	(628,989)	(236,163)
Net Estimated Fund Balance 12/31/16	14,995,859	1,331,168	107,884	1,989,606	1,337,185	641,825	259,367	602,810	1,154,417

Projected 2017:

Unreserved Fund Balance 12/31/16	14,995,859	1,331,168	107,884	1,989,606	1,337,185	641,825	259,367	602,810	1,154,417
Less: Recommended Appropriations 2017	82,677,047	370,000	117,000	14,460,905	3,432,059	787,688	119,700	9,161,200	1,277,575
Plus: Recommended Revenue 2017	79,916,661	-	95,000	13,913,863	3,432,059	787,688	75,800	9,161,200	990,525
Revenues / Over Expenses	(2,368,386)	(370,000)	(22,000)	(547,042)	-	-	(43,900)	-	(287,050)
Projected Fund Balance 12/31/17	12,627,473	961,168	85,884	1,442,564	1,337,185	641,825	215,467	602,810	867,367

WASHINGTON COUNTY  
BUDGET SUMMARY

10/31/2016

2017 TENTATIVE BUDGET vs. 2016 ADOPTED BUDGET

FUND	APPROPRIATIONS			REVENUE			APPROPRIATED FUND BALANCE			TAX LEVY		
	2017	2016	DIFFERENCE	2017	2016	DIFFERENCE	2017	2016	DIFFERENCE	2017	2016	DIFFERENCE
General	82,190,047	80,992,836	1,257,211	47,728,381	46,969,139	759,242	2,368,386	2,499,697	(131,311)	32,093,280	31,464,000	629,280
Stop DWI Fund	117,000	-	117,000	95,000	-	95,000	22,000	-	22,000	-	-	-
PV Legacy Fund	370,000	380,000	(10,000)	-	-	-	370,000	380,000	(10,000)	-	-	-
<b>Subtotal General Fund</b>	<b>82,677,047</b>	<b>81,312,836</b>	<b>1,364,211</b>	<b>47,823,381</b>	<b>46,969,139</b>	<b>854,242</b>	<b>2,760,386</b>	<b>2,879,697</b>	<b>(119,311)</b>	<b>32,093,280</b>	<b>31,464,000</b>	<b>629,280</b>
Community Development	1,074,201	689,650	384,551	1,074,201	689,650	384,551	-	-	-	-	-	-
Solid Waste Management	119,700	99,750	19,950	75,800	65,000	10,800	48,900	34,750	9,150	-	-	-
Car Pool	787,688	896,400	(108,712)	787,688	896,400	(108,712)	-	-	0	-	-	-
County Road	14,460,905	13,667,941	792,964	13,913,863	12,897,957	1,016,506	547,042	770,584	(223,542)	-	-	-
Road Machinery	3,432,059	3,469,357	(37,298)	3,432,059	3,469,357	(37,298)	-	-	0	-	-	-
Self Insurance (Employee Health Benefits)	9,161,200	8,844,200	317,000	9,161,200	8,844,200	317,000	-	-	-	-	-	-
Self Insurance (Workers' Compensation)	1,277,575	1,266,425	11,150	990,525	1,008,167	(17,642)	287,050	258,258	28,792	-	-	-
Debt Service Reserve	429,331	437,741	(8,410)	429,331	199,899	229,432	-	237,842	(237,842)	-	-	-
<b>TOTAL COUNTYWIDE</b>	<b>113,419,706</b>	<b>110,684,300</b>	<b>2,735,406</b>	<b>77,688,048</b>	<b>75,039,169</b>	<b>2,648,879</b>	<b>3,638,378</b>	<b>4,181,131</b>	<b>(542,753)</b>	<b>32,093,280</b>	<b>31,464,000</b>	<b>629,280</b>
Less Interfund Transfer to County Road	9,400,000	9,900,000	(500,000)	9,400,000	9,900,000	(500,000)	-	-	-	-	-	-
Less Interfund Transfer to Debt Service	196,251	199,899	(3,648)	196,251	199,899	(3,648)	-	-	-	-	-	-
<b>NET COUNTYWIDE</b>	<b>103,823,455</b>	<b>100,584,401</b>	<b>3,239,054</b>	<b>68,091,797</b>	<b>64,939,270</b>	<b>3,152,527</b>	<b>3,638,378</b>	<b>4,181,131</b>	<b>(542,753)</b>	<b>32,093,280</b>	<b>31,464,000</b>	<b>629,280</b>
			3.22%			4.85%			-12.98%			2.00%

Sewer District #1	51,100	51,537	(437)	48,340	50,348	(2,008)	2,760	1,189	1,571			
Sewer District #2	2,208,380	2,088,065	120,315	2,208,380	2,088,065	120,315	-	-	-			
Total Countywide (Above)	113,419,706	110,684,300	2,735,406	77,688,048	75,039,169	2,648,879	3,638,378	4,181,131	(542,753)	32,093,280	31,464,000	629,280
<b>Grand Total</b>	<b>115,679,186</b>	<b>112,823,902</b>	<b>2,855,284</b>	<b>79,344,768</b>	<b>77,177,582</b>	<b>2,767,186</b>	<b>3,641,138</b>	<b>4,182,320</b>	<b>(541,182)</b>	<b>32,093,280</b>	<b>31,464,000</b>	<b>629,280</b>

**WASHINGTON COUNTY HISTORICAL SUMMARY**  
**EQUALIZED FULL VALUE, COUNTY TAX LEVY AND SALES TAX**

10/31/2016

YEAR	EQUALIZED FULL VALUE	%	COUNTY BUDGET	DIFFERENCE	COUNTY TAX LEVY	DIFFERENCE	% CHANGE IN LEVY	RATE PER \$1,000	COUNTYWIDE EQUALIZED TAXABLE RATE PER \$1,000	SALES TAX	NET OF IGT MMIS	
1988	\$956,360,098		\$32,895,477		\$6,263,782			\$6.55		\$8,167,214	\$1,837,177	
1989	\$969,186,391	1.3%	\$36,319,662	\$3,424,185	\$7,075,877	\$812,095	13.0%	\$7.30		\$8,533,723	\$2,243,382	
1990	\$1,144,684,309	18.1%	\$38,510,562	\$2,190,900	\$7,545,724	\$469,847	6.6%	\$6.59		\$8,267,175	\$3,121,603	
1991	\$1,324,919,625	15.7%	\$45,557,268	\$7,046,706	\$8,485,957	\$940,233	12.5%	\$6.40		\$8,224,334	\$3,831,593	
1992	\$1,464,793,098	10.6%	\$49,818,061	\$4,260,793	\$10,529,855	\$2,043,898	24.1%	\$7.19		\$8,588,685	\$4,177,714	
1993	\$2,101,981,373	43.5%	\$52,104,043	\$2,285,982	\$12,400,359	\$1,870,504	17.8%	\$5.90		\$8,664,255	\$5,229,024	
1994	\$2,196,064,760	4.5%	\$57,049,193	\$4,945,150	\$13,617,582	\$1,217,223	9.8%	\$6.20	\$6.57	\$9,435,823	\$5,359,835	
1995	\$2,221,184,040	1.1%	\$61,276,266	\$4,227,073	\$14,135,854	\$518,272	3.8%	\$6.36	\$6.73	\$8,845,486	\$5,721,978	
1996	\$2,200,984,600	-0.9%	\$63,209,918	\$1,933,652	\$14,135,854	\$0	0.0%	\$6.42	\$6.81	\$9,567,891	\$5,330,264	
1997	\$2,228,125,431	1.2%	\$63,165,897	(\$44,021)	\$14,101,750	(\$34,104)	-0.2%	\$6.33	\$6.92	\$9,696,667	\$5,522,526	
1998	\$2,249,594,469	1.0%	\$65,163,209	\$1,997,312	\$14,100,000	(\$1,750)	0.0%	\$6.27	\$6.66	\$10,207,740	\$5,945,306	
1999	\$2,318,321,865	3.1%	\$65,955,372	\$792,163	\$14,100,000	\$0	0.0%	\$6.08	\$6.51	\$11,410,451	\$6,501,035	
2000	\$2,331,139,032	0.6%	\$69,496,455	\$3,541,083	\$14,382,000	\$282,000	2.0%	\$6.17	\$6.62	\$12,278,493	\$7,434,068	
2001	\$2,435,372,242	4.5%	\$75,565,447	\$6,068,992	\$15,021,072	\$639,072	4.4%	\$6.17	\$6.61	\$11,744,191	\$8,614,987	
2002	\$2,487,167,446	2.5%	\$78,185,063	\$2,619,616	\$16,351,699	\$1,330,627	8.9%	\$6.57	\$7.03	\$13,175,659	\$9,261,987	
2003	\$2,568,172,216	3.3%	\$81,803,620	\$3,618,557	\$18,800,000	\$2,448,301	15.0%	\$7.32	\$7.81	\$13,093,304	\$10,492,160	
2004	\$2,739,474,954	6.7%	\$91,184,793	\$9,381,173	\$26,004,598	\$7,204,598	38.3%	\$9.49	\$10.32	\$14,461,235	\$12,682,413	
2005	\$2,929,125,862	6.9%	\$90,001,041	(\$1,183,752)	\$25,622,109	(\$382,489)	-1.5%	\$8.75	\$9.33	\$14,886,037	\$10,513,806	
2006	\$3,380,466,359	15.4%	\$94,801,665	\$4,800,624	\$24,405,250	(\$1,216,859)	-4.7%	\$7.22	\$7.70	\$15,487,942	\$9,579,279	
2007	\$3,866,354,337	14.4%	\$103,999,805	\$9,198,140	\$24,405,250	\$0	0.0%	\$6.31	\$6.78	\$16,685,007	\$9,880,078	
2008	\$4,589,055,675	18.7%	(2) \$116,083,591	\$12,083,786	\$25,519,928	\$1,114,678	4.6%	\$5.56	\$5.99	\$17,765,883	\$10,160,000	
2009	\$4,967,693,088	8.3%	\$116,186,059	\$102,466	\$26,537,455	\$1,017,527	4.0%	\$5.34	\$5.73	\$15,987,128	\$10,435,398	
2010	\$5,358,786,981	7.9%	\$112,606,401	(\$3,579,658)	\$27,467,800	\$930,345	3.5%	\$5.13	\$5.53	\$16,132,985	\$10,195,157	
2011	\$5,325,568,677	-0.6%	\$112,812,655	\$206,254	\$28,174,442	\$706,642	2.6%	\$5.29	\$5.67	\$17,144,925	\$10,653,613	
2012	\$5,245,157,505	-1.5%	\$113,921,599	\$1,108,944	\$28,505,716	\$331,274	1.2%	\$5.43	\$5.81	\$18,096,470	\$11,268,435	
2013	\$5,089,544,289	-2.97%	\$115,073,266	\$1,151,667	\$29,382,774	\$877,058	3.08%	\$5.77	\$6.17	\$19,352,213	\$11,493,750	
2014	\$5,037,336,250	-1.03%	\$100,894,737	(\$14,178,529)	\$30,141,842	\$759,068	2.58%	\$5.98	\$6.39	\$19,689,092	\$11,117,372	
2015	\$5,017,729,188	-0.39%	\$99,194,520	(\$1,700,217)	\$31,000,000	\$858,158	2.85%	\$6.18	\$6.60	\$18,650,000	(3) \$11,313,601	
Budget 2016	\$5,029,899,675	0.24%	\$100,584,401	\$1,389,881	\$31,464,000	\$464,000	1.50%	\$6.26	\$6.68	\$19,450,000	\$10,855,000	
										Projected 2016	\$19,250,000	\$11,018,472
Tentative 2017	\$5,065,961,460	0.72%	\$103,823,455	\$3,239,054	\$32,093,280	\$629,280	2.00%	\$6.34	\$6.77	\$19,450,000	\$10,970,000	

NOTES: (1) In 2006, the County started sharing \$1 million in sales tax revenue with the Towns and Villages  
(2) New fund in 2008 - budget for self insurance/ health insurance (\$8,844,200)  
(3) The County's MMIS cap is \$11,608,683 the reduction is due to FMAP funding - gross \$13,392,540

WASHINGTON COUNTY EQUALIZATION TABLE

10/31/16

2017 - TENTATIVE

\* NOT ACTUAL RATE - ESTIMATE ONLY \*

TOWN	TOTAL ASSESSED RS 1,3,5, 6 & TAXABLE VAL RS 7	ADVISORY RATE	EQUALIZED FULL ASSESSED VALUE	% TOWN IS TO PAY OF COUNTY TAX	TOWN'S SHARE OF COUNTY TAX LEVY	COUNTY TAXABLE VALUE	Equalized Taxable Value	Town % of Equalized Full Value	TOWN'S CO. TAX RATE PER \$1,000	LAST YEAR'S * CO. TAX RATE PER \$1,000	* % INCREASE	Per \$100,000
ARGYLE	272,597,201	100.00%	272,597,201	5.381%	1,726,926	255,058,296	255,058,296	5.378%	6.77	6.76	0.15%	\$677.00
CAMBRIDGE	197,162,894	100.00%	197,162,894	3.892%	1,249,043	175,762,367	175,762,367	3.706%	7.11	6.99	1.72%	\$711.00
DRESDEN	132,688,986	46.00%	288,454,317	5.694%	1,827,382	130,739,394	284,216,074	5.992%	13.98	13.81	1.23%	\$643.08
EASTON	5,798,491	2.12%	273,513,726	5.399%	1,732,732	5,414,368	255,394,717	5.385%	320.02	314.71	1.69%	\$678.44
FORT ANN	644,181,412	100.00%	644,181,412	12.716%	4,080,942	622,704,867	622,704,867	13.129%	6.55	6.48	1.08%	\$655.00
FORT EDWARD	327,322,743	87.00%	376,233,038	7.427%	2,383,467	309,647,449	355,916,608	7.504%	7.70	7.60	1.32%	\$669.90
GRANVILLE	356,692,819	100.00%	356,692,819	7.041%	2,259,678	333,964,816	333,964,816	7.041%	6.77	6.68	1.35%	\$677.00
GREENWICH	426,016,201	100.00%	426,016,201	8.409%	2,698,847	390,628,444	390,628,444	8.236%	6.91	6.83	1.17%	\$691.00
HAMPTON	68,591,709	100.00%	68,591,709	1.354%	434,534	65,207,993	65,207,993	1.375%	6.66	6.57	1.37%	\$666.00
HARTFORD	154,807,242	100.00%	154,807,242	3.056%	980,717	136,978,180	136,978,180	2.888%	7.16	7.11	0.70%	\$716.00
HEBRON	180,169,741	100.00%	180,169,741	3.556%	1,141,390	158,095,607	158,095,607	3.333%	7.22	7.11	1.55%	\$722.00
JACKSON	66,566,328	35.00%	190,189,509	3.754%	1,204,866	61,277,606	175,078,874	3.691%	19.66	20.07	-2.04%	\$688.10
KINGSBURY	701,262,629	100.00%	701,262,629	13.843%	4,442,556	657,862,340	657,862,340	13.870%	6.75	6.68	1.05%	\$675.00
PUTNAM	287,244,909	100.00%	287,244,909	5.670%	1,819,720	284,215,844	284,215,844	5.992%	6.40	6.32	1.27%	\$640.00
SALEM	126,722,493	57.00%	222,320,163	4.389%	1,408,416	115,397,110	202,451,070	4.268%	12.20	12.28	-0.65%	\$695.40
WHITE CREEK	143,797,509	64.37%	223,392,122	4.410%	1,415,207	129,773,192	201,605,083	4.251%	10.91	10.12	7.81%	\$702.28
WHITEHALL	203,131,828	100.00%	203,131,828	4.010%	1,286,857	187,879,133	187,879,133	3.961%	6.85	6.75	1.48%	\$685.00
TOTALS	4,294,755,135		5,065,961,460	100.000%	32,093,280	4,020,607,006	4,743,020,313	100.000%				

2017 - TENTATIVE Equalized Countywide Rate: \$6.34

Countywide Equalized Taxable Value Rate: \$6.77

2016 - FINAL

\* NOT ACTUAL RATE - ESTIMATE ONLY \*

TOWN	TOTAL ASSESSED RS 1,3,5, 6 & TAXABLE VAL RS 7	ADVISORY RATE	EQUALIZED FULL ASSESSED VALUE	% TOWN IS TO PAY OF COUNTY TAX	TOWN'S SHARE OF COUNTY TAX LEVY	COUNTY TAXABLE VALUE	Equalized Taxable Value	Town % of Equalized Full Value	TOWN'S CO. TAX RATE PER \$1,000	LAST YEAR'S * CO. TAX RATE PER \$1,000	* % INCREASE	Per \$100,000
ARGYLE	271,546,754	100.00%	271,546,754	5.399%	1,698,632	251,383,975	251,383,975	5.369%	6.76	6.69	1.05%	\$676.00
CAMBRIDGE	196,453,497	100.00%	196,453,497	3.906%	1,228,894	175,855,282	175,855,282	3.756%	6.99	6.89	1.45%	\$699.00
DRESDEN	131,800,283	46.00%	286,522,354	5.696%	1,792,310	129,811,805	282,199,576	6.027%	13.81	13.64	1.25%	\$635.26
EASTON	5,731,096	2.12%	270,334,717	5.375%	1,691,050	5,373,360	253,460,377	5.413%	314.71	311.08	1.17%	\$667.19
FORT ANN	641,482,088	100.00%	641,482,088	12.753%	4,012,723	619,406,767	619,406,767	13.229%	6.48	6.39	1.41%	\$648.00
FORT EDWARD	328,564,138	87.00%	377,659,929	7.508%	2,362,411	310,684,517	357,108,640	7.627%	7.60	7.34	3.54%	\$661.20
GRANVILLE	356,757,464	100.00%	356,757,464	7.093%	2,231,658	334,094,658	334,094,658	7.136%	6.68	6.60	1.21%	\$668.00
GREENWICH	418,942,962	100.00%	418,942,962	8.329%	2,620,653	383,921,167	383,921,167	8.200%	6.83	6.73	1.49%	\$683.00
HAMPTON	68,030,896	100.00%	68,030,896	1.353%	425,560	64,746,794	64,746,794	1.376%	6.57	6.14	7.00%	\$657.00
HARTFORD	154,029,451	100.00%	154,029,451	3.062%	963,515	135,553,403	135,553,403	2.895%	7.11	6.99	1.72%	\$711.00
HEBRON	180,091,033	100.00%	180,091,033	3.580%	1,126,540	158,381,514	158,381,514	3.383%	7.11	6.65	6.92%	\$711.00
JACKSON	65,914,646	34.00%	193,866,606	3.854%	1,212,712	60,433,070	177,744,324	3.796%	20.07	19.89	0.90%	\$682.38
KINGSBURY	689,872,563	100.00%	689,872,563	13.715%	4,315,424	645,891,545	645,891,545	13.795%	6.68	6.59	1.37%	\$668.00
PUTNAM	286,954,566	100.00%	286,954,566	5.705%	1,795,014	283,949,156	283,949,156	6.065%	6.32	6.24	1.28%	\$632.00
SALEM	126,894,414	56.00%	226,597,168	4.505%	1,417,454	115,467,988	206,192,836	4.404%	12.28	11.85	3.63%	\$687.68
WHITE CREEK	142,612,535	68.00%	209,724,316	4.170%	1,311,908	129,618,989	190,616,160	4.071%	10.12	10.25	-1.27%	\$688.16
WHITEHALL	201,033,311	100.00%	201,033,311	3.997%	1,257,542	186,267,945	186,267,945	3.978%	6.75	6.61	2.12%	\$675.00
TOTALS	4,266,711,697		5,029,899,675	100.00%	31,464,000	3,990,841,935	4,706,774,119	100.52%				

2016 - FINAL Equalized Countywide Rate: \$6.26

Countywide Equalized Taxable Value Rate: \$6.68

\*\* NOTE: The Countywide Taxable Value Rate is the average of the County rate if all Towns were at 100% value. To see how each Town compares to the County average, multiply the Town's County Rate by the Town's Equalization Rate (Advisory Rate) to convert the rate as if it were 100%. This has been done in the final column of this spreadsheet. If a Town's rate is higher than the County average, the Town's Taxable Value is lower than the County's average (meaning the Town has more exemptions within their Town). If a Town's rate is lower than the County average, the Town's Taxable Value is higher than the County's average (meaning the Town has less exemptions within their Town).