

FINANCE COMMITTEE MEETING MINUTES
JANUARY 12, 2016

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

FINANCE COMMITTEE MEMBERS ABSENT: None.

SUPERVISORS: Henke, Hicks, Gang, Moore

Debra Prehoda, Clerk of the Board

Roger Wickes, County Attorney

Laura Chadwick, Real Property Director

Chris DeBolt, County Administrator

Al Nolette, County Treasurer

Media & Public

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

1. Call to Order
2. Accept Minutes – December 10, 2015
3. Department Reports/Requests:
 - A. Real Property
 - 1) Corrected Tax Bill – Town of Kingsbury
 - 2) Discuss Full Value Tax Rate Handout
 - B. Treasurer
 - 1) Monthly Reports
 - 2) Sales Tax Update
 - 3) Sealed Bids – County Owned Leftover Properties from Auction
 - C. County Administrator
 - 1) Budget Amendments – 2016 Various Departments
 - 2) Redistribution of Fringe Benefits (.8) Accounts
 - 3) Tourism Website/Facebook Administration
 - 4) HVADC Assistance Update
4. Amend Staffing Pattern/Grade Schedule – Part-time Crime Victims Advocate
5. Other Business
6. Adjournment

Chairman Campbell called the meeting to order at 9:30 A.M.

A motion to accept the minutes of the December 10, 2015 meeting was moved by Ms. Idleman, seconded by Mr. Shay and adopted.

ECONOMIC DEVELOPMENT – Laura Oswald, Economic Development Director, updated the committee on the broadband announcements that came out on Friday and the news was not good for Washington County. Two announcements: one regarding the merger of Charter Communications and Time Warner Cable and the second was the release of the first phase of funding for broadband. She stated they used all the unserved and underserved census tracts which are known flawed data as the basis for their results and the designated target areas for Washington County are small areas in the towns of White Creek, Dresden and Hebron. They are the specific areas eligible for this first round of broadband funding. It appears that the State is looking for a larger provider to come in and address broadband in the entire capital region. Federal monies are coming through the FCC Connect program, \$30M will be added to the \$500M broadband funding but the feds have to do an auction process to auction off the \$30M creating a problem aligning those dollars. The good news is the merger between Charter and Time Warner Cable, the State cut a deal to support this merger and the newly formed company, New Charter plans to invest \$2.5 billion in New York State with \$300M dedicated to serve 145,000 new homes (new customers) across the state. They have four years to complete this and within the next 45 days come back to the State with a plan. She stated the first round of broadband does nothing for us in this year and maybe some positive traction from New Charter. She doubts there will be a whole lot of activity this year. One thing that needs to be done is reach out to Time Warner Cable and also decide what our strategy is going forward. How do we make it easy for them to invest those dollars here.

DEPARTMENT REPORTS/REQUESTS:

REAL PROPERTY – Laura Chadwick, Director, addressed the following items with the committee:

- Corrected Tax Bill – Town of Kingsbury – The Real Property Tax Director has authorization to approve tax bill corrections/refunds up to \$1,500. The correction to the Wheelabrator parcel, \$4,065.97, is in excess of that amount and she anticipates a correction will happen yearly based on a stipulation and order of settlement. A motion to issue a corrected tax bill on Wheelabrator parcel in the Town of Kingsbury tax map #154.9-1-6 per Stipulation and Order of Settlement was moved by Mr. Shay and seconded by Mr. O'Brien. The Treasurer added that the stipulation and order of settlement included a new assessed valuation and also a cap to that assessed evaluation amount. He stated this was unique not something normally done. A motion to issue a corrected tax bill on Wheelabrator parcel in the Town of Kingsbury tax map #154.9-1-6 per Stipulation and Order of Settlement was moved by Mr. Shay, seconded by Mr. O'Brien and adopted.
- Timetable to review local option exemptions – Every two years the following exemptions are reviewed: Alternative and Cold War vet, Senior/Low income and Disabled/Low income and the schedule is attached.
- Full Value Tax Rates for Washington County – handout attached noting no village rates included.

TREASURER – Al Nolette, Treasurer, addressed the following items with the committee:

Monthly Reports:

- Sales Tax Monthly Report, handout attached – The final sales tax deposit for 2015 is expected tomorrow. 2015 sales tax to date totals, \$19,366,680.83 and he anticipates reaching \$20M.
- Tax Cap Handout, attached – Our tax cap was recently audited and the new carry forward amount is \$210,216.35 for 2017.
- Sealed Bid – Bid Proposal Item #11 – Whitehall - This is a landlocked parcel from numerous tax sales. The Real Property Director was successful in negotiating with an adjoining landowner to take ownership of this parcel. The parcel will be adjoined to the parcel they own eliminating this landlocked parcel. The Treasurer is requesting that the County pay the \$305 recording fee which he will pay out of the county owned property expense budgeted line. A motion to approve sale of land, bid proposal item No. 11 Whitehall to Brandon Sparks in the amount of \$10 with all recording fees to be bore by the County was moved by Ms. Idleman, seconded by Mrs. Fedler and adopted.

BUDGET AMENDMENTS – Chris DeBolt, County Administrator, addressed the following items with the committee:

- To Amend Fire Bureau Budget for 2016 – A motion to amend Fire Bureau budget for 2016 in the amount of \$2500 for payment of our share of the cost of the newly created Fire Training Center Coordinator position hired by Warren County to coordinate the operation of the training center was moved by Mr. Suprenant, seconded by Mr. Shay and adopted.
- To Amend 2016 General Fund Budget to Cover Justices and Constables Fees – A motion to amend 2016 General Fund budget in the amount of \$4,000 to cover Justices and Constables fees that were erroneously not included in the 2016 budget was moved by Mrs. Fedler, seconded by Ms. Idleman and adopted.
- To Amend County Road Fund 2016 Budget for Phase II of Church Street Bridge Project – A motion to amend 2016 County Road fund in the amount of \$200,000 to complete the Phase II work on the Church Street bridge project was moved by Mr. LaPointe, seconded by Mrs. Fedler and adopted.
- To Amend 2016 Road Machinery Fund Budget to Reappropriate Unexpended 2015 Funds – A motion to amend 2016 Road Machinery Fund in the amount of \$158,000 to reappropriate unexpended 2015 funds for purchase of a surplus Paystar truck if it becomes available from

Madison County in the amount of \$85,000 and (3) vehicle refurbishments in the amount of \$73,000 was moved by Mr. Shay and seconded by Mr. Pitts. Discussion. The Treasurer stated this will take \$158,000 out of Road Machinery appropriated fund balance and he would like to take this amount into consideration when he does the sweep so this may reduce the amount of the sweep. The sweep will be net of this number. Take this first then the sweep. Chairman Campbell stated it will be done the Treasurer's way. The motion to amend 2016 Road Machinery Fund in the amount of \$158,000 to reappropriate unexpended 2015 funds for purchase of a surplus Paystar truck if it becomes available from Madison County in the amount of \$85,000 and (3) vehicle refurbishments in the amount of \$73,000 was moved by Mr. Shay, seconded by Mr. Pitts and adopted.

- To Amend Medical Examiners Budget for 2016 – A motion to amend 2016 Medical Examiners budget in the amount of \$4,520 allocating funds for dues and subscriptions, training and travel from the contingency account was moved by Ms. Idleman, seconded and adopted.
- To Amend 2016 Budget for Fringe Benefit Reclassification – A motion to amend 2016 budget for fringe benefit reclassification, \$11,669,070.00, going to a County-wide measurement by type rather than a departmental recording of fringe benefits was moved by Mr. LaPointe and seconded by Ms. Idleman. Discussion. The accounting system will allow the Treasurer to give total amounts for budget purposes and then under those accounts will be the posting level to each department. Allows for what budget needs and still provides net cost by running the report in two ways. The motion to amend 2016 budget for fringe benefit reclassification going to a County-wide measurement by type rather than a departmental recording of fringe benefits was moved by Mr. LaPointe, seconded by Ms. Idleman and adopted.
- Amend 2015 Sewer District No. 2 Budget for LGE Grant for Regional Sewer Needs – A motion to amend 2015 Sewer District No. 2 budget for State and Local Government Efficiency grant in the amount of \$14,500 for the Sewer District's local share and amend 2016 Sewer District No. 2 budget in the amount of \$14,500 for the remaining portion of the local share due in 2016 was moved by Mr. Suprenant, seconded by Mrs. Fedler and adopted.
- Motions to Authorize Payment of 2016 Budget Allocations to the following:
 - Adirondack North Country Association – A motion to authorize Chairman to sign contract with the Adirondack North Country Association and authorize payment in the amount of \$2,500 upon proper documentation was moved by Mr. LaPointe and seconded by Mr. Pitts. Discussion. Mr. Haff asked what this organization does and the County Attorney listed the top 10 accomplishments for 2015 from their website, www.adirondack.org. The motion to authorize Chairman to sign agreement with Adirondack North Country Association and authorize payment in the amount of \$2,500 upon proper documentation was moved by Mr. LaPointe, seconded by Mr. Pitts and adopted.
 - Appropriation – Washington County Historical Association – A motion to authorize the Chairman to execute contract with the Washington County Historical Association and authorize payment in the amount of \$1,856 was moved by Ms. Idleman, seconded by Mr. O'Brien and adopted.
 - Authorize Chairman to Sign Agreement – Adirondack Park Local Government Review Board – A motion to authorize Chairman to sign agreement with the Adirondack Park Local Government Review Board and authorize payment in the amount of \$2,500 was moved by Mr. LaPointe, seconded by Mr. Shay and adopted.
 - Appropriation for Conservation Education – A motion to authorize Chairman to sign contract with the Washington County Federation of Sportsmen's Clubs and authorize payment in the amount of \$937 upon execution of a contract by both parties was moved by Mr. Shay, seconded by Mrs. Fedler and adopted.

- To Pay Municipal Association Dues – NYSAC – A motion to authorize payment of the New York State Association of Counties (NYSAC) dues in the amount of \$7,746 upon proper documentation was moved by Mr. LaPointe, seconded by Mr. O'Brien and adopted.
- To Pay Municipal Association Dues NACo – A motion to authorize payment of the National Association of Counties (NACo) dues in the amount of \$1,264 upon proper documentation was moved by Mr. LaPointe, seconded by Ms. Fedler and adopted.
- To Amend District Attorney's Budget for 2016 – A motion to amend 2016 District Attorney's budget to recognize \$19,106 in revenue which will be used to purchase a new copier, make various upgrades to the office, attend a conference and cover the personnel cost for a new part time Victim's Advocate was moved by Mr. Shay, seconded by Mrs. Fedler and adopted.
- Create the Title of Part Time Crime Victims Advocate and Place on Grade Schedule – A motion to create the title of part time Crime Victims Advocate and place on the grade schedule at grade 13 was moved by Mr. Shay, seconded by Mr. Haff and adopted.
- Chairman to Sign Petition of Condemnation – A motion to authorize the Chairman of the Board to execute on behalf of the County and also to verify such petitions and instruments in writing as may be necessary to condemn parcels of land for highway purposes, when options or rights-of-way are not obtainable by comprise or settlement was moved by Mr. Shay and seconded by Mr. Suprenant. Discussion. Mr. Haff asked if the County was to condemn something for highway purposes wouldn't it come through the Public Works Committee for discussion and address on a case by case basis rather than give the Chairman blanket approval. The County Attorney could not recall the last time this was ever used and going to presenting a resolution if needed is not a problem. The motion to authorize the Chairman of the Board to execute on behalf of the County and also to verify such petitions and instruments in writing as may be necessary to condemn parcels of land for highway purposes, when option or rights-of-way are not obtainable by comprise or settlement was moved by Mr. Shay, seconded by Mr. Suprenant and adopted. Mr. Haff opposed.
- Quarantine of Dogs for the Protection of Deer – A motion to enact twenty-four hour quarantine on dogs as prescribed in Section 120 of Agriculture and Markets Law for the protection of deer was moved by Mr. Shay, seconded by Mr. Campbell and adopted. Mr. Haff opposed.
- Washington County Website and Facebook Updates - Without a Tourism Director, the responsibility of the website has been assigned to Laura Oswald, Economic Development Director, and she asked sarakelly graphics & designs who has been working with the prior Tourism Director for a quote to update the tourism website and facebook monthly. The total estimate was \$260 to \$400 per month. The County Administrator is recommending to contract with sarakelly graphics & designs for six months for up to \$2,400 with the funding coming out of monies put in contingency for tourism. This will keep the tourism information up to date and allow Ms. Oswald to focus on economic development. A motion to enter into a contract with sarakelly graphics & design to update the tourism website and facebook for six months up to \$2,400 was moved by Ms. Idleman, seconded by Mr. Shay and adopted. The Ag, Planning, Tourism and Community Development Committee at their January 21st meeting will work on a response to post on the tourism website and facebook.

HVADC Assistance Update (Hudson Valley AgriBusiness Development Corp.)– Chris DeBolt, County Administrator, stated for the last eight years he has run a native plant nursery in the town of Hartford with his wife who has now taken over the duties of running the operations. Laura Oswald, Economic Development Coordinator, worked with Chris's wife through HVADC on applying for a New Farmers grant but that did not work out. They have hired through HVADC a business consultant to help write a new business plan for the nursery. He brought this up for full disclosure and no action is required.

OTHER BUSINESS:

- HVADC will be updating the committee on the services they have provided in 2015 at the January 21st Agriculture, Planning, Tourism and Community Development Committee.
- Sewer District: budget shortfalls
 - A motion to amend budget to cover budget shortfalls, additional monies were spent for hauling sludge from the plant, \$1,500 from fund balance to the sludge disposal line, and transfer funds within the Sewer District budget from personal services to contractual to cover shortfalls in the amount of \$8,000 was moved by Mr. Suprenant, seconded by Mr. O'Brien and adopted.
- Insurance rates – Dick Look, Northern Insuring, will provide information on the 2016 insurance rates at the January 21st Government Operations Committee meeting.

A motion to adjourn was moved by Mrs. Fedler, seconded by Mr. O'Brien and adopted. The meeting adjourned at 10:50 A.M.

Respectfully submitted,

*Debra Prehoda, Clerk
Washington County Board of Supervisors*

January 12, 2016 Finance Committee Meeting

Real Property Tax Service

TIMETABLE TO REVIEW LOCAL OPTION EXEMPTIONS

Every 2 years, 2016 is the year; Board of Supervisors (BOS) reviews local option exemptions to determine if any changes are warranted.

The local option exemptions that will be reviewed are:

1. Alternative and Cold War vet
2. Senior / Low income
3. Disabled / Low income

Review schedule is as follows:

Feb – Finance Meeting:

Real Property Tax Service will prepare existing figures for all exemptions to be reviewed.

BOS will direct Real Property to prepare figures based on possible exemption option changes.

March – Finance Meeting:

BOS will review figures based on possible option changes and decide if any changes are warranted.

April – Finance meeting:

Introduce legislation to implement any changes made (if needed).

Submitted LBC 1/5/16.

FULL VALUE TAX RATES - WASHINGTON COUNTY
Using the 2015 Assessment Roll

TOWNS	School District	2015 School Tax rate	2016 County Tax rate	2016 Town Tax rate	2016 Village Tax rate	TOTAL Tax rates	2015 Equalization rate	2015 Full Value Tax rate	2014 Full Value Tax rate	
Argyle (TOV)	Argyle	16.87	6.75	5.55		29.17	100.00	29.17	28.61	
	Greenwich	17.42	6.75	5.55		29.72	100.00	29.72	29.14	
	Hartford	17.98	6.75	5.55		30.28	100.00	30.28	29.76	
	Hudson Falls	13.61	6.75	5.55		25.91	100.00	25.91	25.57	
Argyle Village	Argyle	16.87	6.75	3.63		27.25	100.00	27.25	28.90	
Cambridge (TOV)	Cambridge	16.61	6.96	3.89		27.46	100.00	27.46	26.88	
	Greenwich	17.42	6.96	3.89		28.27	100.00	28.27	27.55	
	Hoosick Valley	17.96	6.96	3.89		28.81	100.00	28.81	28.75	
Cambridge Village	Cambridge	16.61	6.96	2.28		25.85	100.00	25.85	33.81	
Dresden	Putnam	13.18	13.81	5.59		32.58	46.00	14.99	14.75	
	Whitehall	22.94	13.81	5.59		42.34	46.00	19.48	19.21	
			Fredericks Point Sewer Dist. parcels pay \$845.93/yr. additional							
			Huletts Landing Sewer Dist. parcels pay \$0.00/ yr. additional							
Easton (TOV) *2	Cambridge	784.68	314.32	153.85		1,252.85	2.12	26.56	26.12	
*2	Greenwich	821.74	314.32	153.85		1,289.91	2.12	27.35	26.78	
*2	Hoosick Valley	847.10	314.32	153.85		1,315.27	2.12	27.88	27.98	
*2	Schuylerville	963.13	314.32	153.85		1,431.30	2.12	30.34	30.18	
*2	Stillwater	573.53	314.32	153.85		1,041.70	2.12	22.08	22.69	
Village of Greenwich	Greenwich	821.74	314.32	23.14		1,159.20	2.12	24.58	34.89	
			*2 Using average fire dist. tax rate 18.35 per/th							
Fort Ann (TOV) *4	Fort Ann	13.08	6.26	3.42		22.76	100.00	22.76	22.31	
*4	Hartford	17.98	6.26	3.42		27.66	100.00	27.66	26.96	
*4	Hudson Falls	13.61	6.26	3.42		23.29	100.00	23.29	22.77	
	Lake George	6.79	6.26	2.33		15.38	100.00	15.38	15.37	
*4	Whitehall	10.55	6.26	3.42		20.23	100.00	20.23	19.85	
Hadlock Pond Dam Dist.	Fort Ann	13.08	6.26	7.29		26.63	100.00	26.63	26.46	
Fort Ann Village	Fort Ann	13.08	6.26	1.34		20.68	100.00	20.68	24.04	
			*4 Used average fire dist. tax rate 1.46 per/th							
Fort Edward (TOV)	Argyle	19.39	7.59	6.00		32.98	87.00	28.69	28.29	
	Fort Edward	20.12	7.59	6.00		33.71	87.00	29.33	29.56	
	Greenwich	20.02	7.59	6.00		33.61	87.00	29.24	28.81	
	Hudson Falls	15.64	7.59	6.00		29.23	87.00	25.43	25.25	
	Schuylerville	23.47	7.59	6.00		37.06	87.00	32.24	32.21	
Fort Edward Light Dist.	Hudson Falls	15.64	7.59	6.39		29.62	87.00	25.77	25.57	
F.E. Light & Sewer #2	Hudson Falls	15.64	7.59	7.38		30.61	87.00	26.63	26.42	
FE Light & Water #1	Hudson Falls	15.64	7.59	6.58		29.81	87.00	25.93	25.57	
FE Light, Water 1 & Sewer 2	Hudson Falls	15.64	7.59	7.57		30.80	87.00	26.80	26.42	
Water Dist. #2	Hudson Falls	15.64	7.59	10.71		33.94	87.00	29.53	29.53	
Village of Fort Edward	Fort Edward	20.12	7.59	4.02		31.73	87.00	27.61	38.84	
Granville (TOV) *5	Fort Ann	13.08	6.67	4.05		23.80	100.00	23.80	23.62	
*5	Granville	16.50	6.67	4.05		27.22	100.00	27.22	27.02	
*5	Hartford	17.98	6.67	4.05		28.70	100.00	28.70	28.26	
*5	Whitehall	10.55	6.67	4.05		21.27	100.00	21.27	21.16	
Middle Granville Light	Granville	16.50	6.67	4.73		27.90	100.00	27.90	27.68	
No.Granville Light	Granville	16.50	6.67	4.71		27.88	100.00	27.88	27.67	
No.Granville Light & Water	Granville	16.50	6.67	6.71		29.88	100.00	29.88	29.41	
No.Granville Water	Granville	16.50	6.67	6.05		29.22	100.00	29.22	28.77	
Village of Granville	Granville	16.50	6.67	2.07		25.24	100.00	25.24	34.98	
			*5 Used average fire dist tax rate .83 per/th							

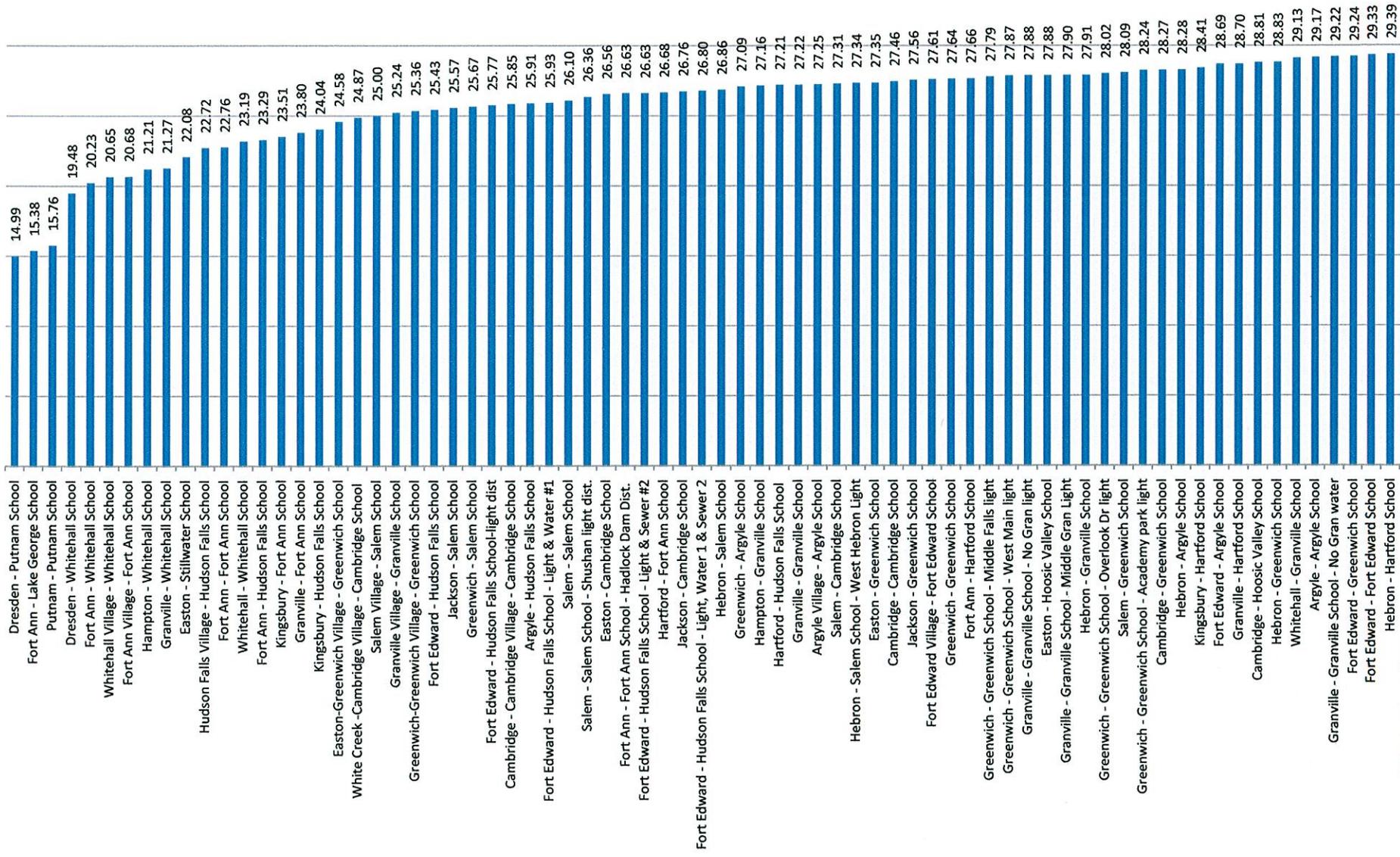
Tax rates are for the 2015 School, 2016 Town/County and 2016 Village.
Equalization rates used are the 2015 final rates.
Prepared by Washington County Real Property Tax Serv. dmh 12/30/15

FULL VALUE TAX RATES - WASHINGTON COUNTY
Using the 2015 Assessment Roll

TOWNS	School District	2015 School Tax rate	2016 County Tax rate	2016 Town Tax rate	2016 Village Tax rate	TOTAL Tax rates	2015 Equalization rate	2015 Full Value Tax rate	2014 Full Value Tax rate
Greenwich (TOV)	Argyle	16.87	6.81	3.41		27.09	100.00	27.09	26.47
	Greenwich	17.42	6.81	3.41		27.64	100.00	27.64	27.00
	Salem	15.45	6.81	3.41		25.67	100.00	25.67	25.48
	Schuylerville	20.42	6.81	3.41		30.64	100.00	30.64	30.46
Middle Falls Light Dist.	Greenwich	17.42	6.81	3.56		27.79	100.00	27.79	27.13
Clarks Mills Light Dist.	Schuylerville	20.42	6.81	3.78		31.01	100.00	31.01	30.80
West Main Light Dist.	Greenwich	17.42	6.81	3.64		27.87	100.00	27.87	27.22
Academy Park Light Dist.	Greenwich	17.42	6.81	4.01		28.24	100.00	28.24	27.58
Overlook Drive Light Dist.	Greenwich	17.42	6.81	3.79		28.02	100.00	28.02	27.33
Village of Greenwich	Greenwich	17.42	6.81	1.13		25.36	100.00	25.36	35.87
			Used average fire dist. rate .81 per/th						
Hampton	Granville	16.50	6.57	4.09		27.16	100.00	27.16	27.18
	Whitehall	10.55	6.57	4.09		21.21	100.00	21.21	21.32
			Used average fire dist. rate .52 per/th						
Hartford	Argyle	16.87	7.08	6.52		30.47	100.00	30.47	29.93
	Fort Ann	13.08	7.08	6.52		26.68	100.00	26.68	26.42
	Hartford	17.98	7.08	6.52		31.58	100.00	31.58	31.05
	Hudson Falls	13.61	7.08	6.52		27.21	100.00	27.21	26.46
Hebron	Argyle	16.87	7.11	4.30		28.28	100.00	28.28	27.66
	Granville	16.50	7.11	4.30		27.91	100.00	27.91	27.55
	Greenwich	17.42	7.11	4.30		28.83	100.00	28.83	28.17
	Hartford	17.98	7.11	4.30		29.39	100.00	29.39	28.80
	Salem	15.45	7.11	4.30		26.86	100.00	26.86	26.72
West Hebron Light Dist.	Salem	15.45	7.11	4.78		27.34	100.00	27.34	27.20
Jackson	Cambridge	48.89	20.02	9.79		78.70	34.00	26.76	26.31
	Greenwich	51.24	20.02	9.79		81.05	34.00	27.56	26.97
	Salem	45.41	20.02	9.79		75.22	34.00	25.57	25.51
			Used average fire dist. rate 1.37 per/th						
Kingsbury (TOV)	Fort Ann	13.08	6.66	3.77		23.51	100.00	23.51	23.24
	Hartford	17.98	6.66	3.77		28.41	100.00	28.41	27.89
	Hudson Falls	13.61	6.66	3.77		24.04	100.00	24.04	23.69
Hudson Falls Village	Hudson Falls	13.61	6.66	2.45		22.72	100.00	22.72	30.18
Putnam	Putnam	6.06	6.32	3.38		15.76	100.00	15.76	15.70
Salem (TOV)	Cambridge	29.71	12.25	6.80		48.76	56.00	27.31	26.95
	Greenwich	31.11	12.25	6.80		50.16	56.00	28.09	27.61
	Salem	27.55	12.25	6.80		46.60	56.00	26.10	26.14
Shushan Light & fire Dist.	Salem	27.55	12.25	7.27		47.07	56.00	26.36	26.36
Village of Salem	Salem	27.55	12.25	4.85		44.65	56.00	25.00	29.44
			Village of Salem additional water district unit charge WD481						
			Used average fire dist. rate 1.56 per/th						
White Creek (TOV)	Cambridge	24.41	10.13	9.48		44.02	68.00	29.93	29.17
	Hoosick Falls	29.18	10.13	9.48		48.79	68.00	33.18	32.34
Village of Cambridge	Cambridge	24.41	10.13	2.03		36.57	68.00	24.87	32.76
Whitehall (TOV)	Granville	16.50	6.75	5.88		29.13	100.00	29.13	28.78
	Whitehall	10.56	6.75	5.88		23.19	100.00	23.19	22.93
Village of Whitehall	Whitehall	10.56	6.75	3.34		20.65	100.00	20.65	39.11

If using this chart to calculate your total tax amount you should allow for any applicable exemptions, IE: STAR, Veterans, Aged, etc.

Full Value Tax Rates Using the 2015 Final Assessment Roll



**WASHINGTON COUNTY TREASURER
SALES TAX RECAP
FOR THE PERIOD 1/1/2013-12/31/2015**

Budget:		Budget:		Budget:			
2013		2014		2015			
\$17,250,000.00		\$17,750,000.00		\$18,650,000.00			
Date	Amount	Date	Amount	Date	Amount	(Under)/Over Prior Year	(Under)/Over Year-to-Date
2/6/2013	\$970,103.62	2/6/2014	\$995,094.83	2/6/2015	\$1,145,238.10	\$150,143.27	\$150,143.27
2/12/2013	\$271,579.26	2/13/2014	\$322,790.05	2/13/2015	\$331,683.48	\$8,893.43	\$159,036.70
	\$1,241,682.88		\$1,317,884.88		\$1,476,921.58		
3/6/2013	\$843,932.39	3/6/2014	\$856,007.55	3/6/2015	\$935,061.44	\$79,053.89	\$238,090.59
3/13/2013	\$224,400.10	3/13/2014	\$251,942.47	3/13/2015	\$256,645.88	\$4,703.41	\$242,794.00
	\$2,310,015.37		\$2,425,834.90		\$2,668,628.90		
4/5/2013	\$1,077,220.87	4/7/2014	\$1,101,445.21	4/6/2015	\$1,151,593.85	\$50,148.64	\$292,942.64
4/15/2013	\$1,144,974.20	4/14/2014	\$781,294.55	4/13/2015	\$1,287,858.02	\$506,563.47	\$799,506.11
	\$4,532,210.44		\$4,308,574.66		\$5,108,080.77		
5/6/2013	\$986,688.36	5/6/2014	\$1,056,688.09	5/6/2015	\$1,163,351.75	\$106,663.66	\$906,169.77
5/13/2013	\$282,480.76	5/13/2014	\$461,874.28	5/13/2015	\$330,685.07	(\$131,189.21)	\$774,980.56
	\$5,801,379.56		\$5,827,137.03		\$6,602,117.59		
6/6/2013	\$975,193.02	6/6/2014	\$1,062,883.66	6/8/2015	\$1,147,143.39	\$84,259.73	\$859,240.29
6/13/2013	\$272,946.87	6/13/2014	\$285,274.69	6/12/2015	\$319,443.79	\$34,169.10	\$893,409.39
6/28/2013	\$552,000.00	6/30/2014	\$558,000.00	6/30/2015	\$564,000.00	\$6,000.00	\$899,409.39
7/1/2013	\$696,876.03	7/1/2014	\$738,936.58	7/1/2015	\$735,777.59	(\$3,158.99)	\$896,250.40
	\$8,298,395.48		\$8,472,231.96		\$9,368,482.36		
7/15/2013	\$1,033,333.12	7/14/2014	\$915,241.27	7/13/2015	\$609,100.62	(\$306,140.65)	\$590,109.75
	\$9,331,728.60		\$9,387,473.23		\$9,977,582.98		
8/6/2013	\$1,162,346.99	8/6/2014	\$1,252,452.72	8/6/2015	\$1,328,989.67	\$76,536.95	\$666,646.70
8/13/2013	\$305,572.09	8/13/2014	\$313,815.69	8/13/2015	\$347,791.89	\$33,976.20	\$700,622.90
	\$10,799,647.68		\$10,953,741.64		\$11,654,364.54		
9/6/2013	\$1,160,582.26	9/8/2014	\$1,245,559.72	9/8/2015	\$1,307,729.96	\$62,170.24	\$762,793.14
9/13/2013	\$339,853.74	9/15/2014	\$375,967.99	9/14/2015	\$343,142.05	(\$32,825.94)	\$729,967.20
	\$12,300,083.68		\$12,575,269.35		\$13,305,236.55		
10/7/2013	\$1,140,547.16	10/6/2014	\$1,190,461.95	10/6/2015	\$1,222,475.07	\$32,013.12	\$761,980.32
10/15/2013	\$881,314.50	10/14/2014	\$1,025,432.92	10/13/2015	\$559,947.79	(\$465,485.13)	\$296,495.19
	\$14,321,945.34		\$14,791,164.22		\$15,087,659.41		
11/6/2013	\$1,076,882.53	11/6/2014	\$1,203,837.22	11/6/2015	\$1,247,147.32	\$43,310.10	\$339,805.29
11/13/2013	\$260,144.48	11/13/2014	\$272,159.91	11/13/2015	\$269,850.44	(\$2,309.47)	\$337,495.82
	\$15,658,972.35		\$16,267,161.35		\$16,604,657.17		
12/6/2013	\$1,087,448.68	12/8/2014	\$1,205,980.11	12/7/2015	\$1,228,632.68	\$22,652.57	\$360,148.39
12/13/2013	\$228,969.60	12/15/2014	\$339,804.40	12/14/2015	\$327,293.21	(\$12,511.19)	\$347,637.20
12/31/2013	\$485,000.00	12/31/2014	\$490,000.00	12/31/2015	\$495,000.00	\$5,000.00	\$352,637.20
1/2/2014	\$580,184.74	1/2/2015	\$646,529.95	1/4/2015	\$711,097.77	\$64,567.82	\$417,205.02
	\$18,040,575.37		\$18,949,475.81		\$19,366,680.83		
1/13/2014	\$1,311,637.89	1/13/2015	\$739,616.29	1/12/2016		(\$739,616.29)	\$417,205.02
	\$19,352,213.26		\$19,689,092.10		\$19,366,680.83		
	\$19,352,213.26		\$19,689,092.10		\$19,366,680.83		
	(\$2,102,213.26)		(\$1,939,092.10)		(\$716,680.83)		

	2012	2013	2014	2015	2016
Total Real Property Tax Levy	\$28,108,581.14	\$28,368,713.35	\$29,121,626.06	\$30,099,026.64	\$30,922,870.14
Additional County taxes levied (i.e. pro-rata)	\$58,610.69	\$136,930.88	\$258,387.37	\$49,242.12	\$80,408.88
SD#2 Levy	\$492,720.38	\$490,954.66	\$501,824.63	\$512,150.68	\$519,849.37
Fort Ann Sales Tax	(\$115,327.17)	(\$94,892.07)	(\$110,188.03)	(\$92,784.35)	(\$93,645.58)
Workers Comp Levy	\$367,682.00	\$390,525.00	\$351,540.00	\$247,629.00	\$160,960.00
Total all levies	\$28,912,267.04	\$29,292,231.82	\$30,123,190.03	\$30,815,264.09	\$31,590,442.81
x Tax Base Growth Factor	1.0078	1.0052	1.0053	1.0035	1.0034
subtotal	\$29,137,782.72	\$29,444,551.43	\$30,282,842.94	\$30,923,117.51	\$31,697,850.32
+ PILOT payments prior	\$95,000.00	\$81,000.00	\$88,000.00	\$85,000.00	\$96,365.00
subtotal	\$29,232,782.72	\$29,525,551.43	\$30,370,842.94	\$31,008,117.51	\$31,794,215.32
x Allowable Levy Growth factor	1.0200	1.0200	1.0166	1.0156	1.0073
subtotal	\$29,817,438.38	\$30,116,062.45	\$30,874,998.93	\$31,491,844.15	\$32,026,313.09
- PILOT payments current	\$81,000.00	\$88,000.00	\$85,000.00	\$96,365.00	\$107,600.00
subtotal	\$29,736,438.38	\$30,028,062.45	\$30,789,998.93	\$31,395,479.15	\$31,918,713.09
PY CARRYOVER	\$0.00	\$444,206.56	\$349,078.98	\$323,813.82	\$128,850.16
Levy Limit before Adjustments/Exclusions	\$29,736,438.38	\$30,472,269.01	\$31,139,077.91	\$31,719,292.97	\$32,047,563.25
Pension contribution exclusion (amount in excess of 2% of the rate increase)	\$178,332.00	\$0.00	\$0.00	\$0.00	\$0.00
Total adjusted Levy Limit	\$29,914,770.38	\$30,472,269.01	\$31,139,077.91	\$31,719,292.97	\$32,047,563.25
Actual Tax levy	\$28,368,713.35	\$29,121,626.06	\$30,099,026.64	\$30,922,870.14	\$31,270,614.03
Additional County taxes levied (i.e. pro-rata)	\$136,930.88	\$258,387.37	\$49,242.12	\$80,408.88	\$63,425.99
SD#2 Levy	\$490,954.66	\$501,824.63	\$512,150.68	\$519,849.37	\$526,520.90
Fort Ann Sales Tax	(\$94,892.07)	(\$110,188.03)	(\$92,784.35)	(\$93,645.58)	(\$133,863.02)
Workers Compensation	\$390,525.00	\$351,540.00	\$247,629.00	\$160,960.00	\$110,649.00
Total all Levies	\$29,292,231.82	\$30,123,190.03	\$30,815,264.09	\$31,590,442.81	\$31,837,346.90
Carry Forward is the lower of the 2 following amounts:					
Difference between Tax Levy Limit and Proposed Levy					
Carry Forward	\$444,206.56	\$349,078.98	\$323,813.82	\$128,850.16	\$210,216.35
1.5% of levy limit before exclusions)	\$446,046.58	\$457,084.04	\$467,086.17	\$475,789.39	\$480,713.45