WARREN COUNTY
2016 PROPOSED BUDGET

WARREN COUNTY

BOARD OF SUPERVISORS

FRANK E. THOMAS, BUDGET OFFICER

November 6, 2015

INTRODUCTION

- **The 2016 Proposed Budget not only continues Warren County's tradition of being below the tax cap but provides for a tax levy percentage increase that is equal to last year.**

PROPOSED BUDGET

- The proposed $148 million dollar budget increases the levy by 1.51% (well below the increase allowed by the tax cap).

- The 2016 Budget represents approximately $322,800 decrease in appropriations from 2015 when municipal sales tax distribution and Westmount are excluded.

- Amount to be Raised by Tax: $41,781,451.

PROPOSED BUDGET

- The proposed levy increase means the County tax rate will increase by approximately $0.014 to $ 3.945 per 1,000. This means a homeowner with a $200,000 property would pay about $2.80 more per year.[2]

[2] This is the County rate. The equalization rates for the municipalities in Warren County will reflect the exact rate and amount of increase in any given municipality.

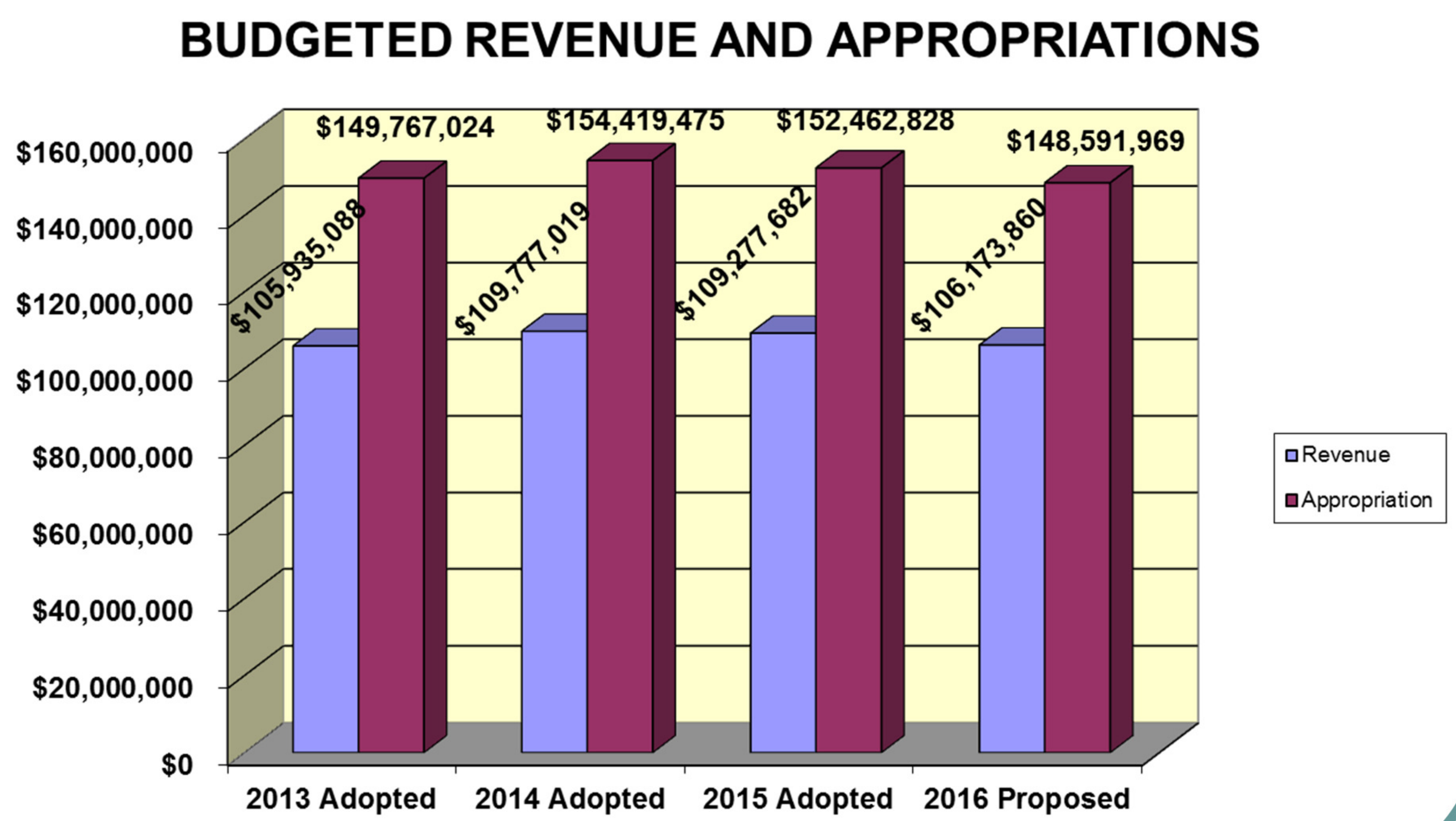
PROPOSED BUDGET

- This limited budget increase is due to budgeting methodology that includes long term planning and a culture where County departments are constantly looking for ways of cutting costs and increasing revenues through efficiency measures that still allow for quality services.

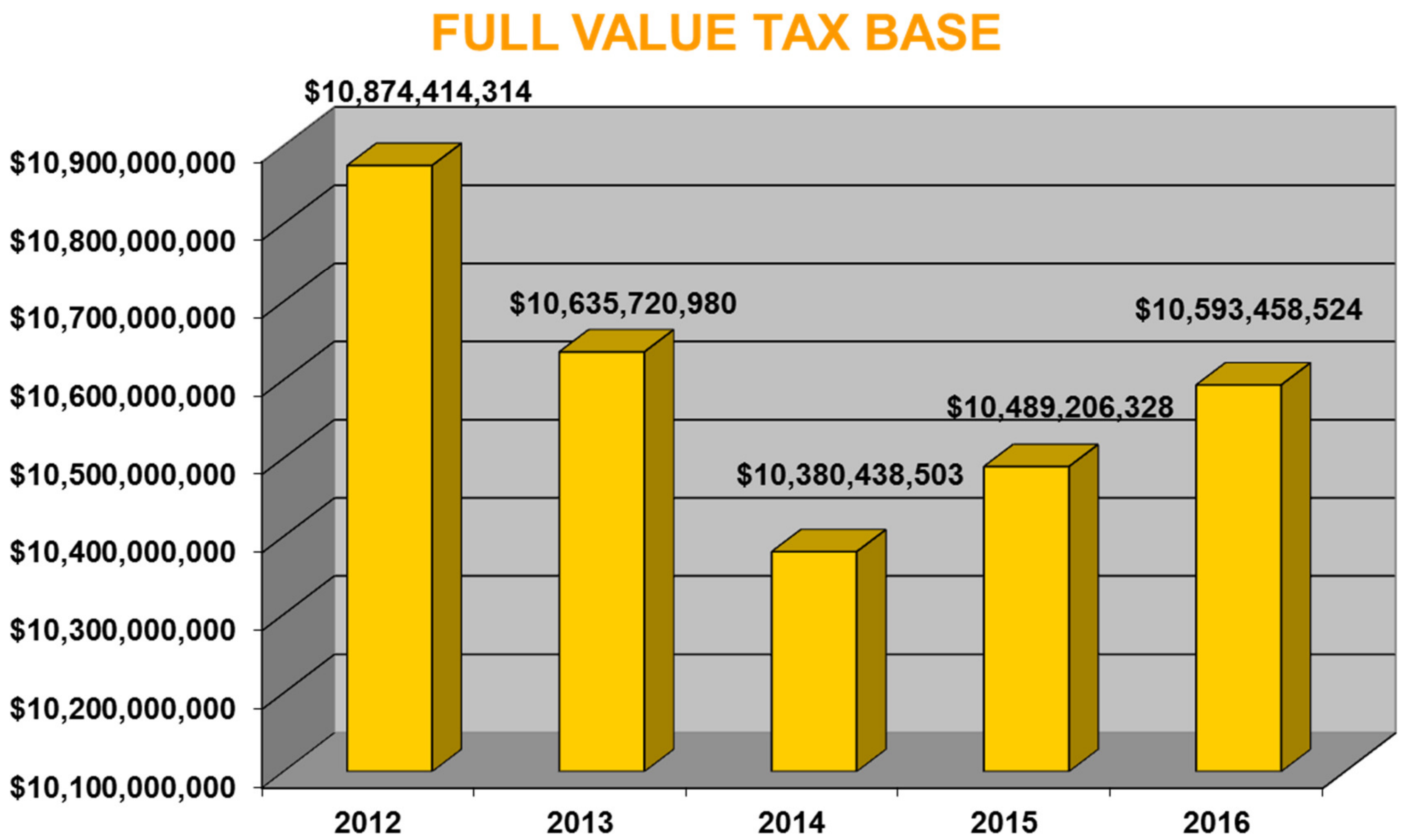
PROPOSED BUDGET

- This budget allows the County to make appropriations that are important to the Board such as:
  - Increased County Road funding by $300,000;
  - Continued replacement plan for vehicles and increased funding for computer reserve;
  - 2.5% raises for almost all officials and non-union employees and wage adjustments for 14 non-union employees;
  - Increased the Vehicle Reserve by $157,000.
  - Increased Southern Adirondack Library by $10,000.
  - Provided funding for Municipal Center Boiler and Fire Alarms $132,000.
  - Created 11 Full-time positions and 2 Part-time positions
  - Deleted 16 Full-time positions and 5 Part-time positions.
  - Decreased overtime by $114,680 County-wide.

COMPARISON:


BUDGETED REVENUE AND APPROPRIATIONS
$160,000,000
$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$0
$149,767,024
$154,419,475
$152,462,828
$148,591,969
$105,935,088
$109,777,019
$109,277,682
$106,173,860
2013 Adopted
2014 Adopted
2015 Adopted
2016 Proposed
Revenue
Appropriation

BUDGET STAT



FULL VALUE TAX BASE
$10,874,414,314
$10,635,720,980
$10,380,438,503
$10,489,206,328
$10,593,458,524
$10,900,000,000
$10,800,000,000
$10,700,000,000
$10,600,000,000
$10,500,000,000
$10,400,000,000
$10,300,000,000
$10,200,000,000
$10,100,000,000
2012
2013
2014
2015
2016

REVENUE DETAILS

SIGNIFICANT REVENUES:

General Fund:

Sales Tax Collections	$50,200,000
State Aid	$13,700,000
Federal Aid	$11,200,000
Departmental Income	$13,000,000
Other Income	$18,100,000

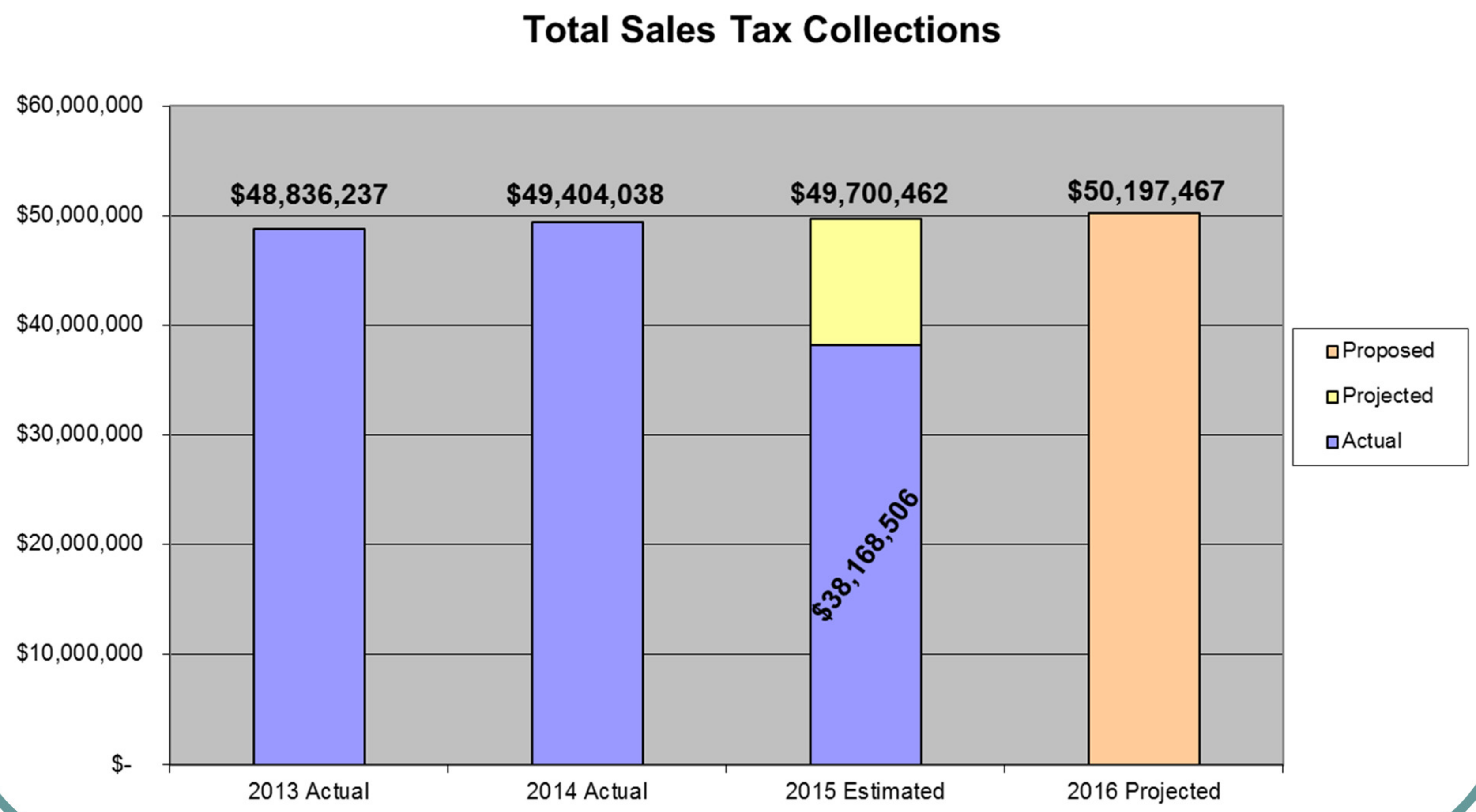
*Figures rounded to the nearest 100,000

ITEMS DRIVING REVENUES

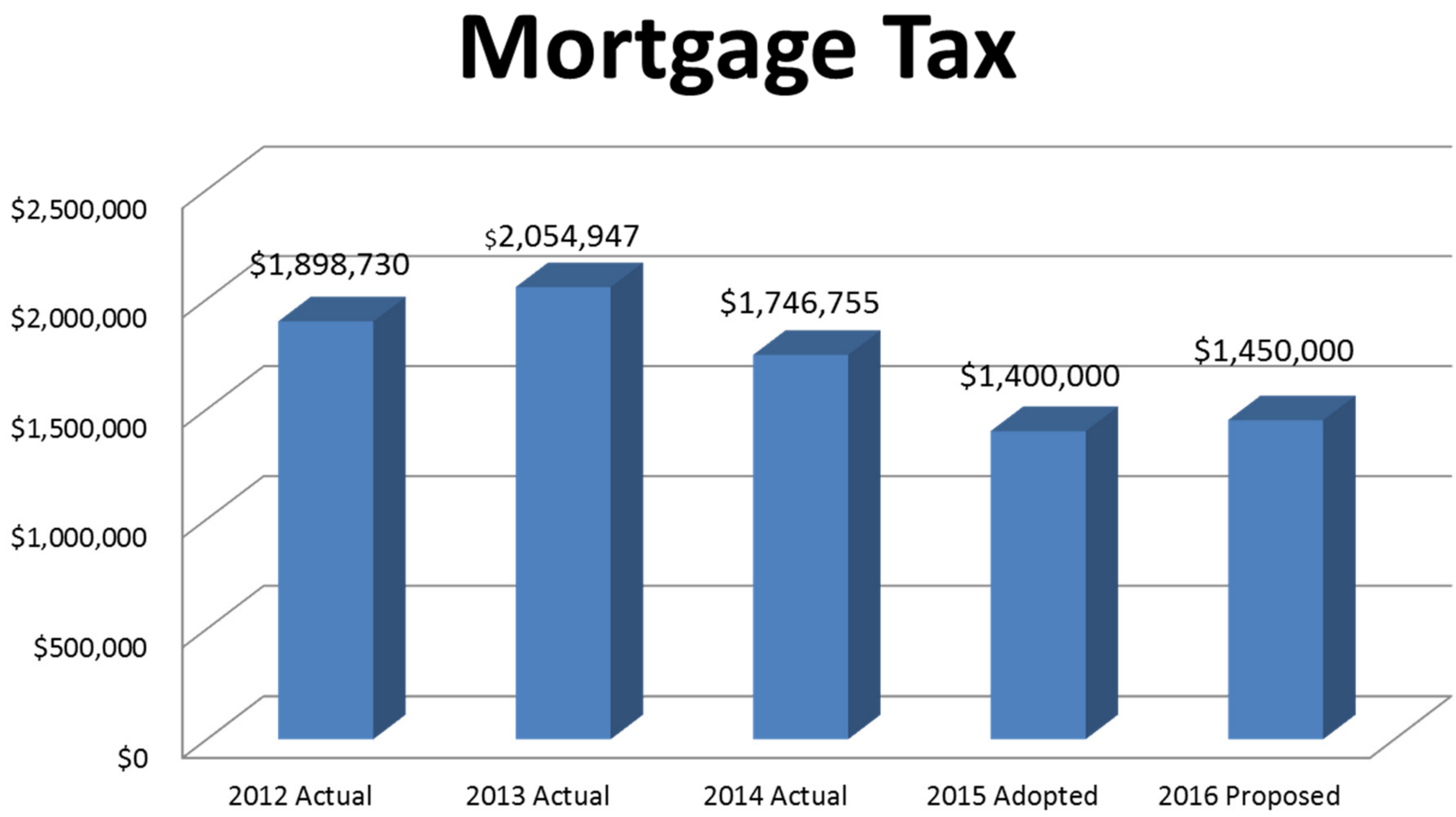
- **Significant Items Driving Revenue Projections**

Sales Tax	**($451,000)**
Jail Services	**($200,000)**
Mortgage Tax	**$ 50,000**
Westmount (Public Nursing Home)	**(1,900,000)**
Public Health	**(850,000)**
Mental Health	**795,000**
Social Services	**($267,254)**

REVENUE DETAILS:



REVENUE DETAILS



SIGNIFICANT COST DETAIL

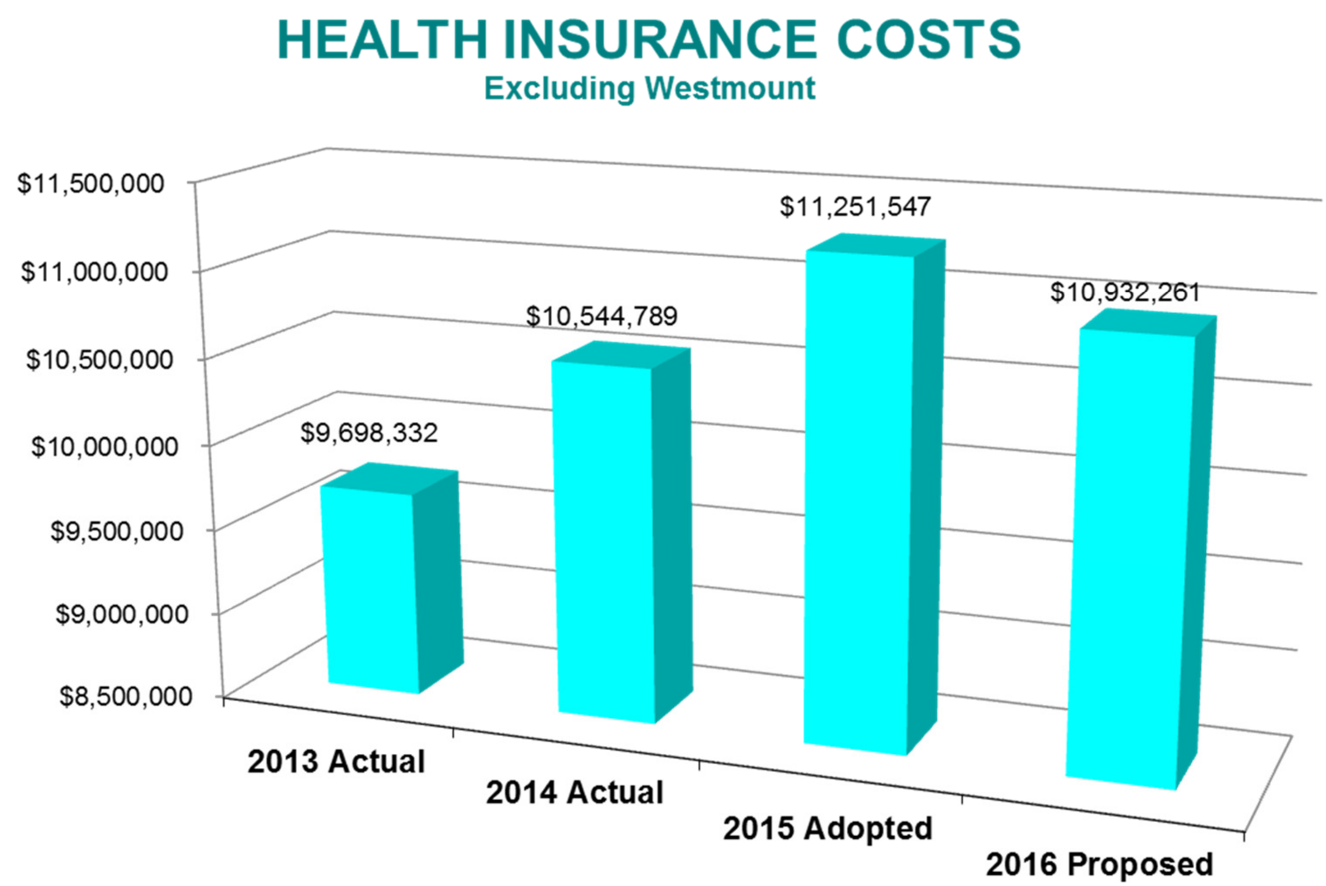
ITEMS DRIVING APPROPRIATIONS

- **Significant Items Driving Increase or (Decrease) in Appropriations**

(Rounded to nearest 1,000)

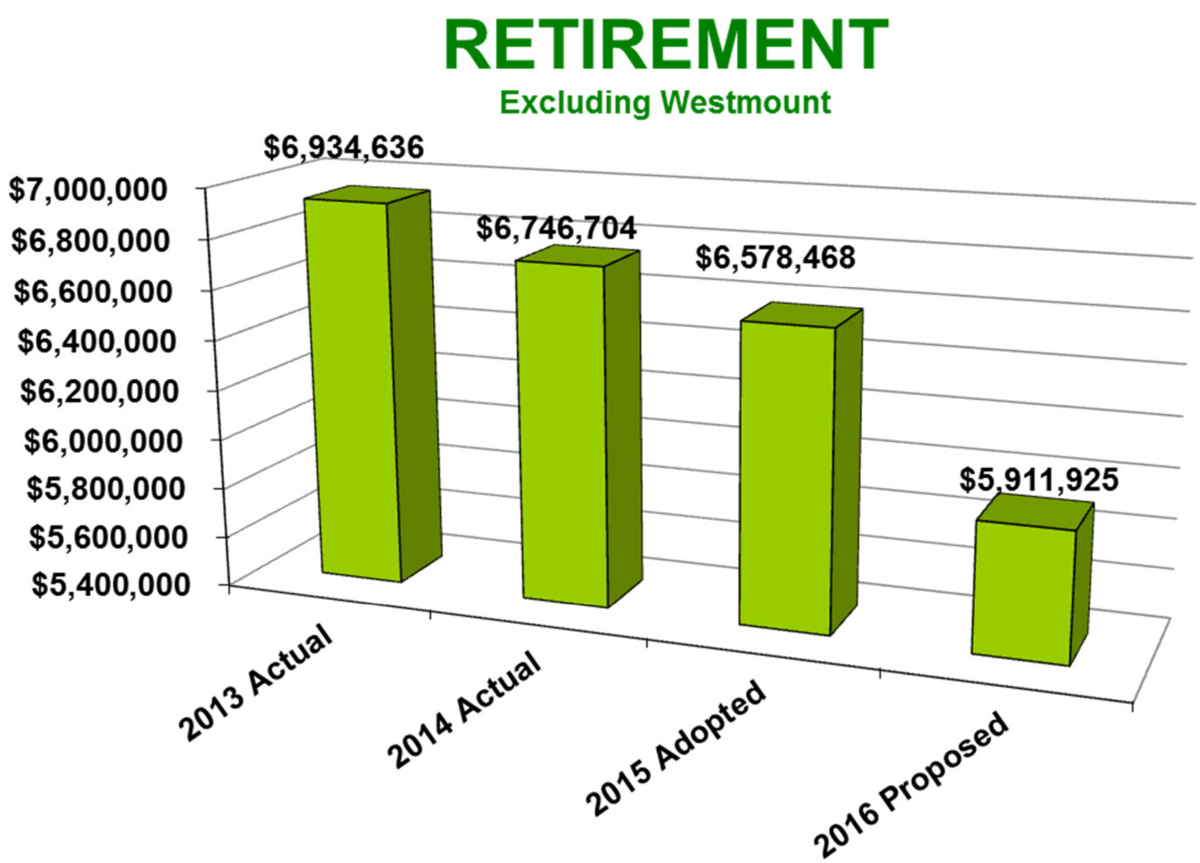
Westmount (Public Nursing Home)	**($3,331,000)**
Sales Tax Distribution	**($217,000)**
Wages	**$996,000**
Health Insurance	**($308,000)**
Retirement	**($667,000)**
Public Health (not including Health, Rtmt, Wages)	**($832,000)**
Mental Health (not including Health, Rtmt, Wages)	**$721,000**
Social Services (not including Health, Rtmt, Wages)	**($236,000)**
County Road (not including Health, Rtmt, Wages)	**$357,000**

COST DETAIL



HEALTH INSURANCE COSTS
Excluding Westmount
$11,500,000
$11,000,000
$10,500,000
$10,000,000
$9,500,000
$9,000,000
$8,500,000
$9,698,332
$10,544,789
$11,251,547
$10,932,261
2013 Actual
2014 Actual
2015 Adopted
2016 Proposed

COST DETAIL:



RETIREMENT
Excluding Westmount
$6,934,636
$6,746,704
$6,578,468
$5,911,925
$7,000,000
$6,800,000
$6,600,000
$6,400,000
$6,200,000
$6,000,000
$5,800,000
$5,600,000
$5,400,000
2013 Actual
2014 Actual
2015 Adopted
2016 Proposed

Budget Officer's Recommendations

RECOMMENDATIONS

- **Use of $1,686,658 in surplus fund balance includes:**

General Fund Surplus	$495,146
County Road Fund Surplus	$527,015
Road Machinery Fund Surplus	$287,971
Debt Service Surplus	$300,000
Occupancy Tax	$76,526

RECOMMENDATIONS

- Continue to look for efficiencies that will cut costs while providing quality services;
- Continue to look for revenue to offset expenses and avoid tax increases;
- Continue to explore options for property adjacent to Westmount that will provide a beneficial use and income source for Warren County;
- Explore the sale of County property adjacent to Route 9.
- Continue to analyze positions as they become vacant.

TAX RATES BASED ON PROPOSED BUDGET
(Equalized County Tax Rate $3.945)

TOWN	2015	2016
BOLTON	3.508	3.523
CHESTER	3.931	3.945
GLENS FALLS	4.913	5.123
HAGUE	4.334	4.477
HORICON	3.931	3.945
JOHNSBURG	196.530	197.206
LAKE GEORGE – IN	3.931	3.984
LAKE GEORGE – OUT	3.759	3.870
LAKE LUZERNE	4.249	4.219
QUEENSBURY	4.793	3.945
STONY CREEK	390.618	369.643
THURMAN	3.931	3.945
WARRENSBURG	3.931	3.945

2016 Budget Impacts on Future Financial Condition of Warren County

Multi-Year Financial Plan

Warren County
Four Year Financial Plan, Fiscal Years **2016-2019** 11/3/2015
Major Fund Summary Financing Plan

	Actual				Estimated	Projected			
	2011	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
General Fund									
Revenues	$120,811,160	$123,533,649	$121,112,925	$124,073,024	$124,366,008	$124,005,297	$125,804,200	$127,569,419	$129,436,472
Expenditures by Object	$114,939,259	$117,500,960	$119,325,088	$123,562,037	$126,607,749	$125,863,016	$128,093,462	$129,427,149	$131,666,623
Surplus (Deficit)	**$5,871,901**	**$6,032,689**	**$1,787,837**	**$510,987**	**($2,241,741)**	**($1,857,719)**	**($2,289,262)**	**($1,857,730)**	**($2,230,151)**
County Road									
Revenues	$9,170,211	$8,759,379	$9,776,376	$11,776,230	$10,583,034	$10,753,821	$10,887,639	$11,023,478	$11,161,368
Expenditures	$8,991,181	$9,334,018	$10,248,935	$11,560,392	$11,007,834	$11,280,836	$11,109,984	$10,846,493	$11,038,982
Surplus (Deficit)	**$179,030**	**($574,639)**	**($472,559)**	**$215,838**	**($424,800)**	**($527,015)**	**($222,344)**	**$176,985**	**$122,386**
Road Machinery									
Revenues	$2,046,794	$2,143,721	$2,911,534	$2,987,837	$3,034,054	$2,876,106	$2,896,857	$2,917,922	$2,939,305
Expenditures	$2,092,622	$2,432,619	$2,920,952	$2,375,055	$3,198,978	$3,164,077	$3,167,125	$3,189,897	$3,222,130
Surplus (Deficit)	**($45,828)**	**($288,898)**	**($9,417)**	**$612,782**	**($164,924)**	**($287,971)**	**($270,267)**	**($271,975)**	**($282,825)**
Debt Service									
Revenues	$2,182,470	$15,894,556	$3,314,365	$3,311,390	$3,277,385	$2,923,560	$3,400,452	$3,911,585	$3,921,085
Expenditures	$3,607,793	$15,807,982	$3,432,530	$3,385,068	$3,327,385	$3,223,560	$3,400,452	$3,911,585	$3,921,085
Surplus (Deficit)	**($1,425,323)**	**$86,574**	**($118,165)**	**($73,678)**	**($50,000)**	**($300,000)**	**$0**	**$0**	**$0**
Enterprise (Westmount)**									
Revenues	$9,379,389	$8,270,608	$7,915,311	$9,016,254	$8,204,035	$1,915,269	$1,440,269	$15,269	$0
Expenditures	$8,441,320	$8,921,295	$9,143,773	$8,914,576	$9,150,584	$552,696	$284,188	$290,156	$276,188
Surplus (Deficit)	**$938,069**	**($650,687)**	**($1,228,462)**	**$101,678**	**($946,549)**	**$1,362,573**	**$1,156,081**	**($274,887)**	**($276,188)**
All Major Funds (Excluding Enterprise)									
Revenues	$134,210,635	$150,331,305	$137,115,200	$142,148,481	$141,260,481	$140,558,784	$142,989,149	$145,422,404	$147,458,230
Expenditures	$129,630,855	$145,075,579	$135,927,505	$140,882,552	$144,141,946	$143,531,489	$145,771,022	$147,375,124	$149,848,820
Surplus (Deficit)*	**$4,579,780**	**$5,255,726**	**$1,187,696**	**$1,265,929**	**($2,881,465)**	**($2,972,705)**	**($2,781,873)**	**($1,952,720)**	**($2,390,590)**
Net Resulting Unreserved Fund Balance	**$11,992,873**	**$16,544,457**	**$16,582,177**	**$16,283,489**	**$16,233,489**	**$13,260,784**	**$10,478,911**	**$8,526,191**	**$6,135,601**
Debt Service, Road and Machinery fund balance	**($1,560,575)**	**($2,501,933)**	**($1,613,505)**	**($1,567,992)**	**($1,517,992)**	**($725,000)**	**($725,000)**	**($725,000)**	**($725,000)**
Estimate of General Fund Appropriated in 2015					**($844,890)**	**($844,890)**	**($844,890)**	**($844,890)**	**($844,890)**
Estimate of Debt Service Surplus					**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**
Actual/estimated General Fund Surplus	**$10,432,298**	**$14,042,524**	**$14,968,672**	**$14,715,497**	**$14,170,607**	**$11,990,894**	**$9,209,021**	**$7,256,301**	**$4,865,711**
Westmount Surplus(Deficit)						**$1,362,573**	**$2,518,654**	**$2,243,767**	**$1,967,579**
Westmount Sale Proceeds Anticipated						**$2,300,000**	**$2,300,000**	**$2,300,000**	**$2,300,000**
Estimated Fund Balance						**$15,653,467**	**$14,027,675**	**$11,800,068**	**$9,133,290**

*Surplus (Deficit) may include reserved and appropriated fund balances for 2011 - 2015

**2016 - 2019 Enterprise fund is showing separately. After the facility is sold, it is anticipated that future financial projections of revenue and expenses will be reflected in the General Fund.