# WARREN COUNTY
# 2018 PROPOSED BUDGET

*WARREN COUNTY*

*BOARD OF SUPERVISORS*

*FRANK E. THOMAS, BUDGET OFFICER*

*November 3, 2017*

# INTRODUCTION

- **The 2018 Proposed Budget continues Warren County's compliance of being below the tax cap.**

# PROPOSED BUDGET

- The proposed $153 million dollar budget increases the levy by 2.96% (below the increase allowed by the tax cap).

- Amount to be Raised by Tax:   $43,678,247.

# PROPOSED BUDGET

- The proposed levy increase means the County tax rate will increase by approximately $0.077 to $3.984 per 1,000.  This means a homeowner with a $200,000 property would pay about $15.40 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 or decrease in any given municipality.
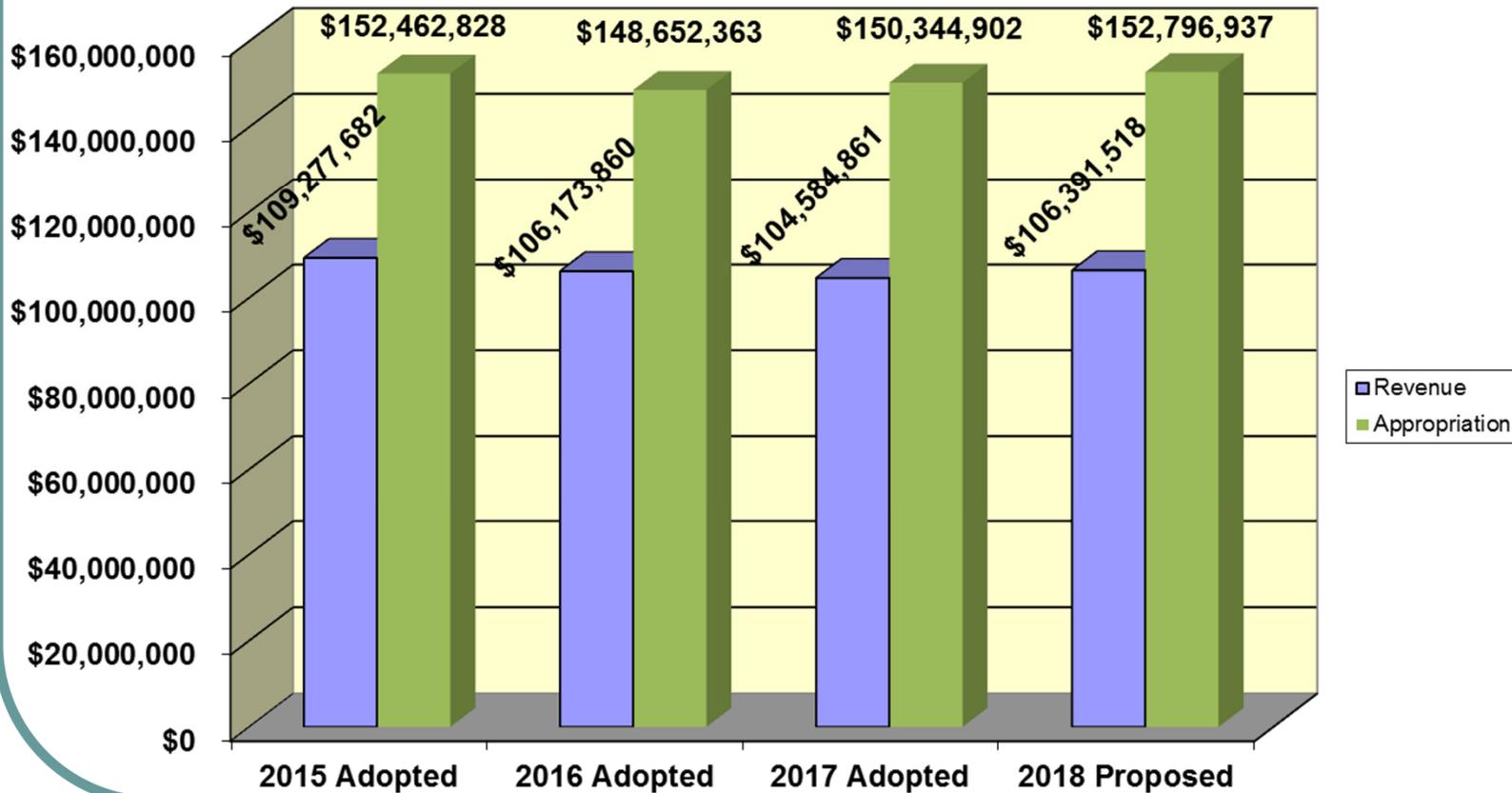
# PROPOSED BUDGET

- This 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:
  - Maintaining County Road funding;
  - Continued replacement plan for vehicles and funding for computer reserve;
  - Raises for non-union employees, including performance raises for our department heads;
  - Created 12 Full-time positions and 18 Part-time positions
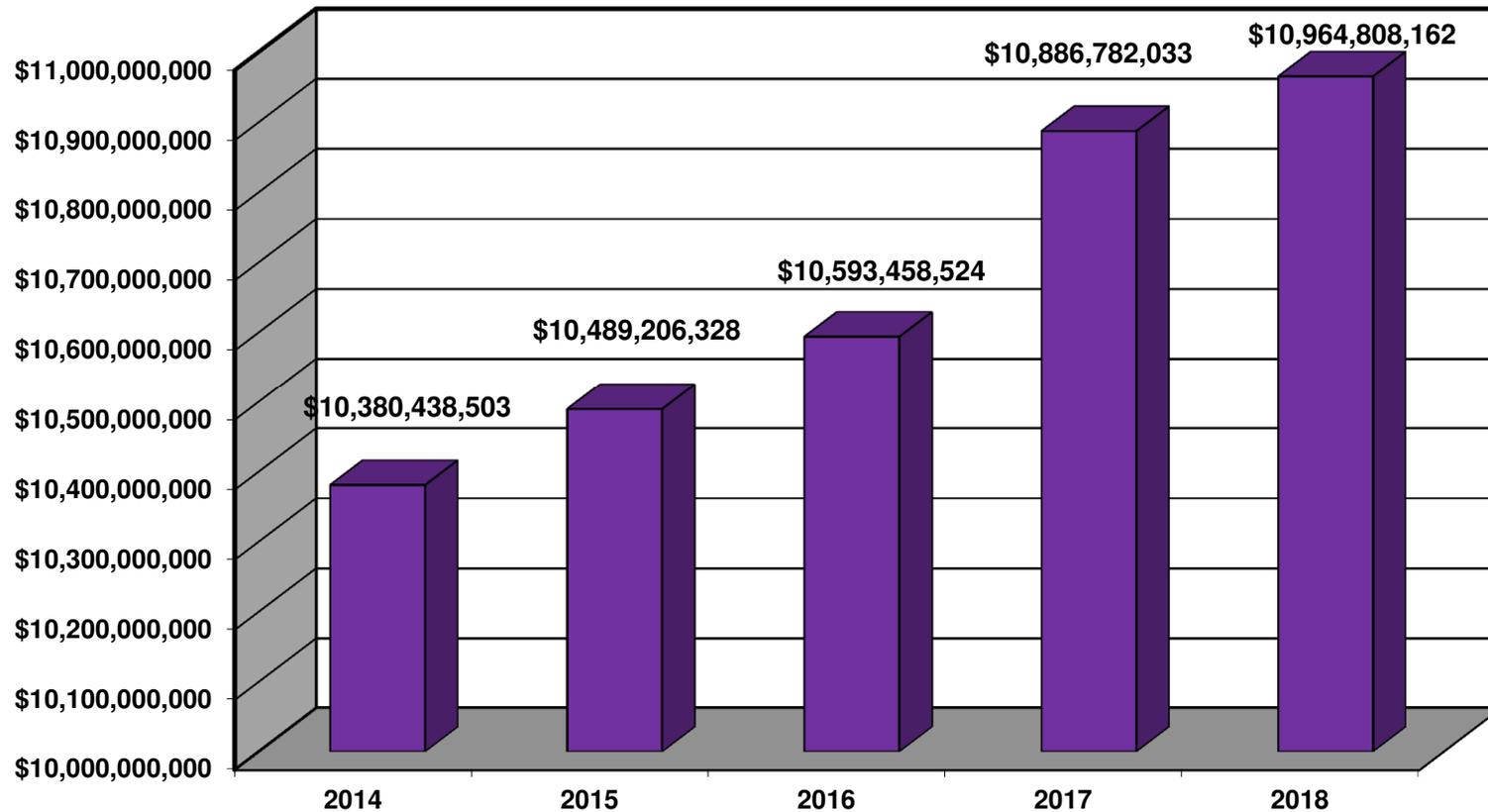  - Deleted 15 Full-time positions and 12 Part-time positions.

# COMPARISON:



## BUDGETED REVENUE AND APPROPRIATIONS

| | 2015 Adopted | 2016 Adopted | 2017 Adopted | 2018 Proposed |
|---|---|---|---|---|
| Revenue | $109,277,682 | $106,173,860 | $104,584,861 | $106,391,518 |
| Appropriation | $152,462,828 | $148,652,363 | $150,344,902 | $152,796,937 |

# BUDGET STAT

## FULL VALUE TAX BASE

# REVENUE DETAILS

# SIGNIFICANT REVENUES:

General Fund:

- Sales Tax Collections    $51,000,000
- State Aid                $14,400,000
- Federal Aid              $11,000,000
- Departmental Income      $10,700,000
- Other Income             $11,700,000
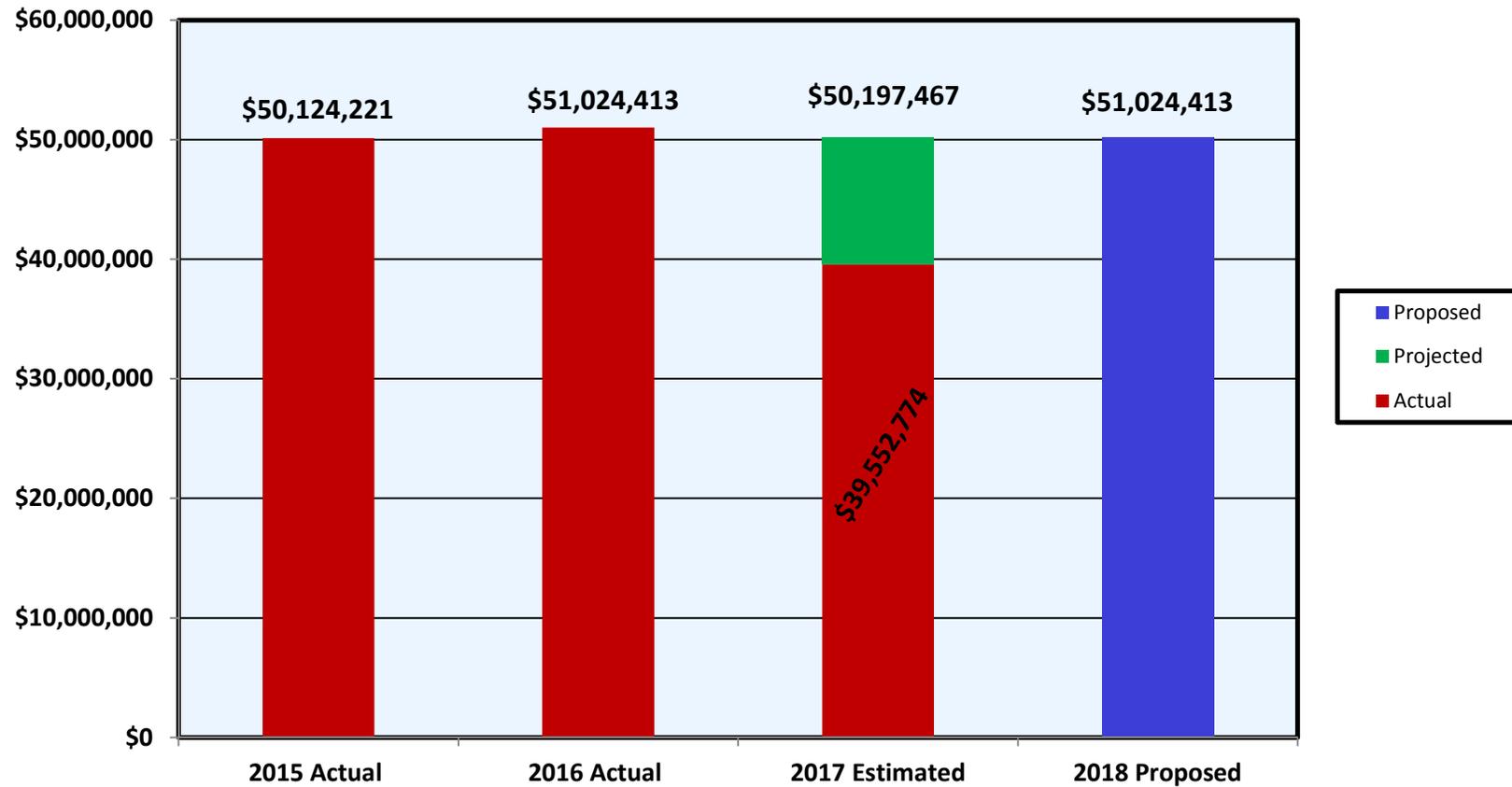
*Figures rounded to the nearest 100,000

# ITEMS DRIVING REVENUES

- **Significant Items Driving Revenue Projections**

  | | |
  |---|---|
  | Sales Tax | $827,000 |
  | Sheriff Jail | ($200,000) |
  | State Aid | $244,000 |

# REVENUE DETAILS:



Total Sales Tax Collections

# REVENUE DETAILS

## Mortgage Tax

| Year | Amount |
|------|--------|
| 2014 Actual | $1,746,755 |
| 2015 Actual | $1,890,723 |
| 2016 Actual | $2,386,082 |
| 2017 Adopted | $1,550,000 |
| 2018 Proposed | $1,600,000 |
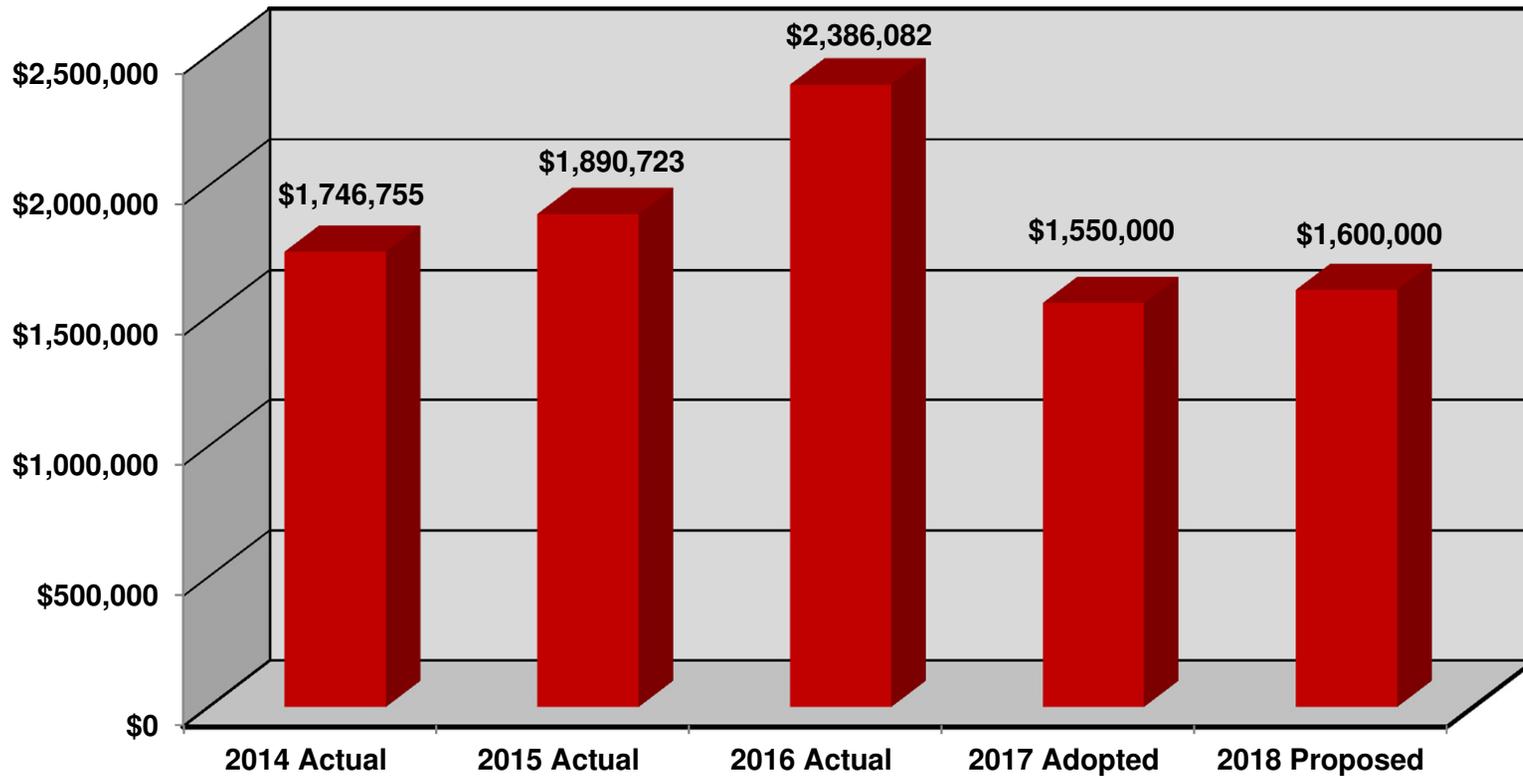
# SIGNIFICANT COST DETAIL

# ITEMS DRIVING APPROPRIATIONS

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

  **(Rounded to nearest 1,000)**

| | |
|---|---|
| **Wages** | **$1,807,000** |
| **Health Insurance** | **($222,000)** |
| **Retirement** | **$215,000** |
| **Sales Tax Distribution** | **$426,000** |
| **County Roads** (not including wages, Health Insurance & Retirement) | **($678,000)** |
| **Debt Service** | **$461,000** |

# COST DETAIL

**Health Insurance Costs**



| Year | Cost |
|------|------|
| 2015 Actual | $10,682,438 |
| 2016 Actual | $10,772,956 |
| 2017 Adopted | $11,544,798 |
| 2018 Proposed | $11,322,360 |

# COST DETAIL:



**RETIREMENT**

| Year | Amount |
|------|--------|
| 2015 Actual | $6,091,458 |
| 2016 Actual | $5,854,781 |
| 2017 Adopted | $5,650,577 |
| 2018 Proposed | $5,866,075 |
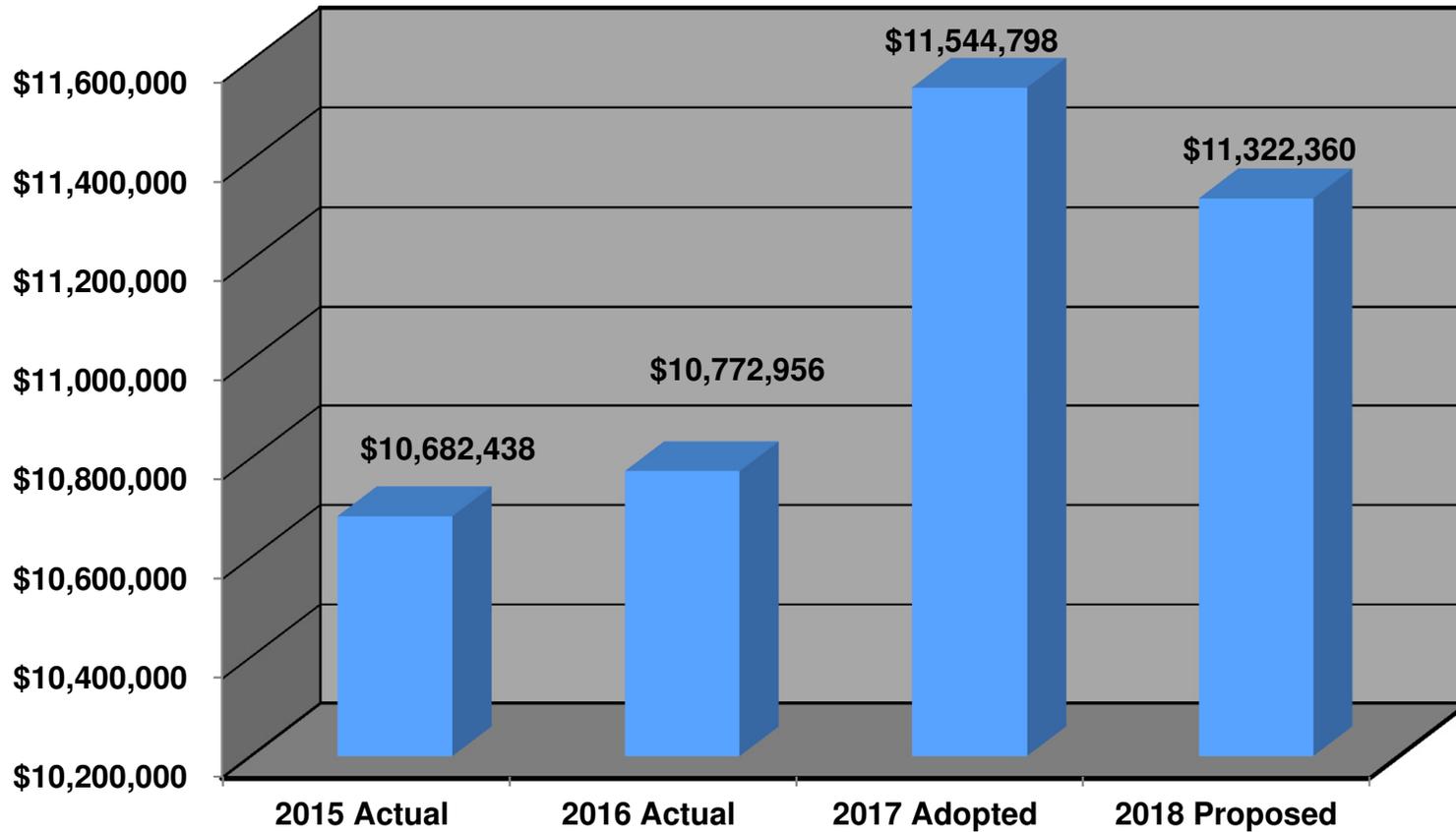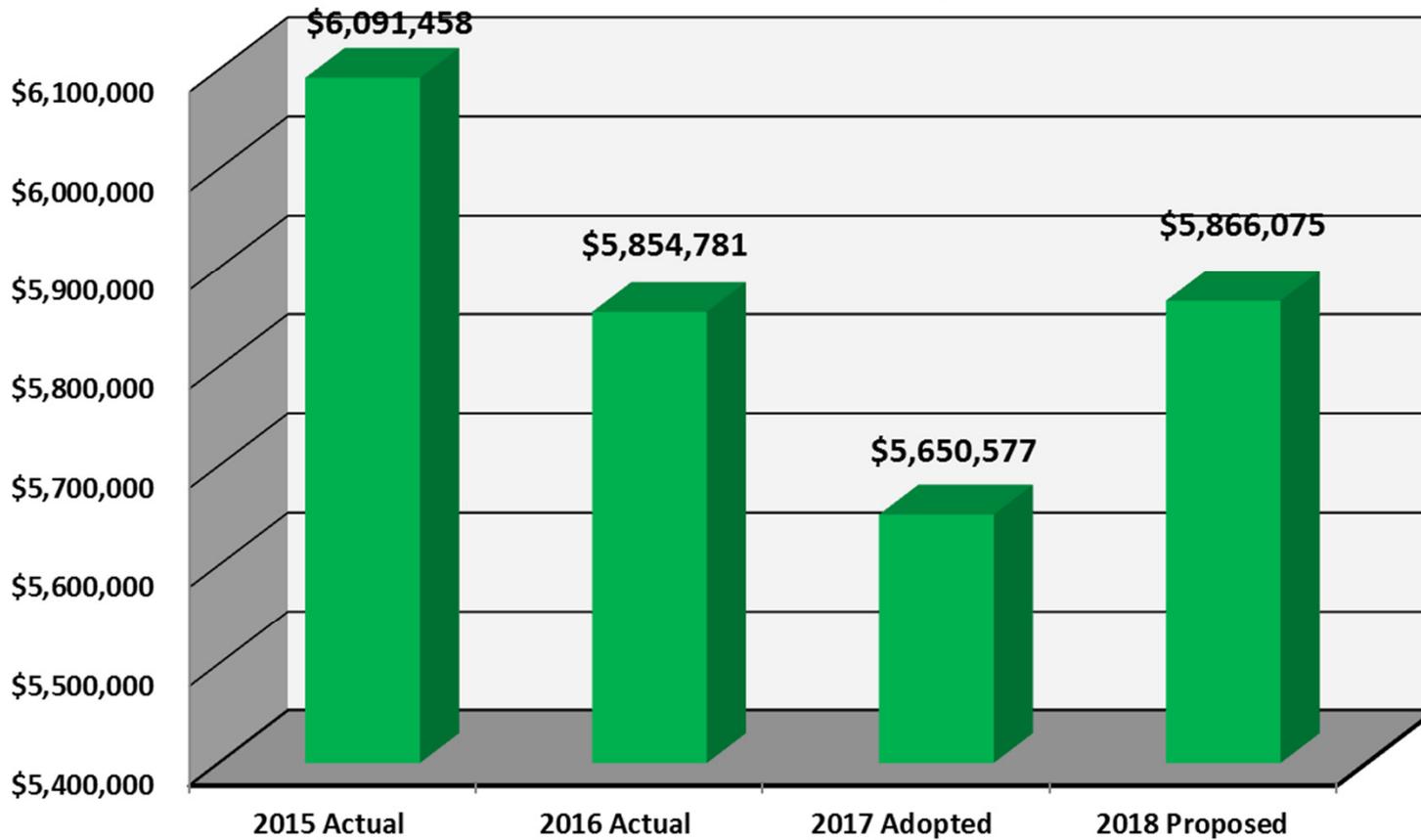
# Budget Officer's Recommendations

# RECOMMENDATIONS

- **Use of $3,777,172 in surplus fund balance includes:**
  - General Fund Surplus        $1,257,422
  - County Road Fund Surplus        $562,000
  - Road Machinery Fund Surplus        $462,000
  - Debt Service Surplus        $425,000
  - Occupancy Tax        $665,242
  - Westmount Legacy Costs        $405,508

# RECOMMENDATIONS

- **Continue to look for efficiencies that will cut costs while providing quality services;**
- **Continue to look for revenue to offset expenses and reduce the use of surplus funds;**
- **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 $3.984)

| TOWN | 2017 | 2018 |
|------|------|------|
| BOLTON | 3.782 | 3.868 |
| CHESTER | 3.907 | 3.972 |
| GLENS FALLS | 5.074 | 5.174 |
| HAGUE | 4.429 | 4.534 |
| HORICON | 3.907 | 3.984 |
| JOHNSBURG | 195.322 | 199.177 |
| LAKE GEORGE – IN | 4.201 | 4.284 |
| LAKE GEORGE – OUT | 4.086 | 4.170 |
| LAKE LUZERNE | 3.654 | 3.984 |
| QUEENSBURY | 3.907 | 3.984 |
| STONY CREEK | 366.128 | 399.351 |
| THURMAN | 3.907 | 4.177 |
| WARRENSBURG | 3.907 | 3.984 |