

SUPPORT SERVICES
WARREN COUNTY TREASURER
September 22, 2026

COMMITTEE MEMBERS: Gilligan, Strough, Turner, Driscoll, Strainer, Maday and Etu

- I. Committee meeting called to order by Chair
- II. Approval of minutes of prior Committee Meeting
- III. Privilege of the floor and public comment
- IV. Action Agenda/New Business Items:
 1. Request: To approve correction of assessments and refunds or chargebacks of taxes
- V. Discussion Items: 2027 Budget
- VI. Referrals/Pending Items: None.
- VII. Privilege of the floor and public comment
- VIII. Motion to adjourn

Attachments:

1. *Resolution Request Form No. 20; Request to correct Tax Rolls*
2. *2027 Budget -Treasurer, Other Departments*

RESOLUTION REQUEST FORM NO. 20

MISCELLANEOUS

****Please List All Other Requests Not Covered by Previous Resolution Request Forms Here.
Please attach any backup information available and be as detailed as possible.***

DEPARTMENT NAME: Treasurer's Office

DATE: September 22, 2026

- (a) Purpose of Request:
To approve correction to Tax Rolls

- (b) Details:
Correcting of Assessments and Refunds or Chargebacks of Taxes

- (c) Previous Resolution Number:
Resolution No. 304 of 2025

- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount:

Sample: A.8021 470 Planning & Community Development – Contract

*** as listed in budget and LOGOS**

Chargeback of Taxes 2026

[illegible]

PLEASE NOTE: THIS FORM MUST BE ACCOMPANIED BY ALL DETAILED BUDGET SHEETS

WARREN COUNTY BUDGET SUMMARY SHEET

PRIOR YEAR EXPENDITURES AND REQUEST FOR 2027 APPROPRIATIONS

REQUEST SUBMISSION TO THE CLERK OF THE BOARD OF SUPERVISORS

NAME OF DEPARTMENT: County Treasurer
BUDGET ACCOUNT CODE: A.1325

OBJECT CODES	2025 EXPENDITURES	2026 ADOPTED	2026 AMENDED	2027 DEPARTMENT REQUESTS
100's PERSONAL SERVICES	\$967,488.78	\$1,011,136.00	\$1,011,136.00	\$996,910.00
200's EQUIPMENT	\$3,029.90	\$3,500.00	\$3,500.00	\$1,000.00
400's CONTRACTUAL	\$211,281.37	\$166,140.00	\$354,406.61	\$257,811.00
800's EMPLOYEE BENEFITS	\$377,751.50	\$426,642.00	\$426,642.00	\$452,598.00
TOTALS	\$1,559,551.55	\$1,607,418.00	\$1,795,684.61	\$1,708,319.00

2025 REVENUES	2026 ADOPTED REVENUES	2026 AMENDED REVENUES	2027 DEPARTMENT REQUESTS
\$82,178,633.12	\$81,206,470.00	\$81,206,470.00	\$81,575,310.00

SIGNED:

DEPARTMENT HEAD

TITLE:

DATE:

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request
Fund	A - General					
	REVENUE					
	Department 1325 - County Treasurer					
	Real Property Tax Items					
1081	Other Pay in Lieu of Tax	301,272.09	306,300.00	306,300.00	333,360.20	369,500.00
1090	Int and Pen on RPT	2,025,294.71	1,650,000.00	1,650,000.00	1,370,272.07	1,750,000.00
	Real Property Tax Items Totals	\$2,326,566.80	\$1,956,300.00	\$1,956,300.00	\$1,703,632.27	\$2,119,500.00
	Non-Property Tax Items					
1110	Sales and Use Tax	75,602,979.67	75,167,620.00	75,167,620.00	50,608,798.64	75,602,980.00
1115	Towns Share of Sales Tax	950,000.00	950,000.00	950,000.00	950,000.00	950,000.00
1116	Tax on Adult Use Cannabis	79,538.00	180,000.00	180,000.00	57,679.61	140,000.00
1190	Interest&Penalty Non-Proptry Tax	91,600.45	60,000.00	60,000.00	84,731.35	90,000.00
	Non-Property Tax Items Totals	\$76,724,118.12	\$76,357,620.00	\$76,357,620.00	\$51,701,209.60	\$76,782,980.00
	Departmental Income					
1230	County Treasurer's Fees	20,567.12	25,000.00	25,000.00	6,427.34	26,000.00
1231	Occupancy Tax Administration	232,000.00	242,000.00	242,000.00	242,000.00	249,830.00
1232	P-Card Rebate	2,250.20	.00	.00	.00	2,000.00
	Departmental Income Totals	\$254,817.32	\$267,000.00	\$267,000.00	\$248,427.34	\$277,830.00
	Use of Money & Property					
2401	Interest & Earnings	1,646,884.74	1,940,550.00	1,940,550.00	1,233,119.57	1,800,000.00
	Use of Money & Property Totals	\$1,646,884.74	\$1,940,550.00	\$1,940,550.00	\$1,233,119.57	\$1,800,000.00
	Miscellaneous & Local Source					
2701	Refund of Prior Year Expense	206,373.73	125,000.00	125,000.00	138.18	150,000.00
2705	Gifts & Donations	30,000.00	30,000.00	30,000.00	.00	30,000.00
2720	OTB Dist Earnings	70,028.00	100,000.00	100,000.00	35,391.00	60,000.00
2770	Other Unclassified Revenue	.00	.00	.00	42.84	.00
	Miscellaneous & Local Source Totals	\$306,401.73	\$255,000.00	\$255,000.00	\$35,572.02	\$240,000.00
	State Aid					
3014	VLT/Tribal Compact Moneys	500,692.89	.00	.00	.00	.00
3405	Compassionate Care Act	62,800.47	65,000.00	65,000.00	17,785.24	30,000.00
	State Aid Totals	\$563,493.36	\$65,000.00	\$65,000.00	\$17,785.24	\$30,000.00
	Interfund Transfers					
5031	Interfund Transfers	20,958.74	.00	.00	.00	.00
	Interfund Transfers Totals	\$20,958.74	\$0.00	\$0.00	\$0.00	\$0.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request
Fund	A - General					
	REVENUE					
	Department 1325 - County Treasurer					
	Fines & Forfeitures					
2610	Fines and Forfeited Bail	2,500.00	1,000.00	1,000.00	485.00	1,000.00
2620	Forfeiture of Deposits	.00	9,000.00	9,000.00	.00	.00
	<i>Fines & Forfeitures Totals</i>	<u>\$2,500.00</u>	<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$485.00</u>	<u>\$1,000.00</u>
	<i>Sale of Property And Compensation for Loss</i>					
2655	Minor Sales, Other	833.04	5,000.00	5,000.00	127.75	1,000.00
2656	Vending Machines	2,800.42	4,000.00	4,000.00	1,936.03	3,000.00
2690	Tobacco Settlement	329,258.85	346,000.00	346,000.00	.00	320,000.00
	<i>Sale of Property And Compensation for Loss Totals</i>	<u>\$332,892.31</u>	<u>\$355,000.00</u>	<u>\$355,000.00</u>	<u>\$2,063.78</u>	<u>\$324,000.00</u>
	Department 1325 - County Treasurer Totals	<u>\$82,178,633.12</u>	<u>\$81,206,470.00</u>	<u>\$81,206,470.00</u>	<u>\$54,942,294.82</u>	<u>\$81,575,310.00</u>

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request
Fund A - General						
EXPENSE						
Department 1325 - County Treasurer						
Personal Services						
110	Salaries - Regular	941,084.81	989,110.00	988,110.00	662,666.53	975,236.00
120	Salaries - Overtime	242.94	1,000.00	2,000.00	1,022.22	1,000.00
130	Salaries - Part Time	26,161.03	21,026.00	21,026.00	13,323.57	20,674.00
Personal Services Totals		\$967,488.78	\$1,011,136.00	\$1,011,136.00	\$677,012.32	\$996,910.00
Equipment						
210	Furniture/Furnishings	2,834.30	3,000.00	3,000.00	.00	1,000.00
220	Office Equipment	195.60	500.00	500.00	.00	.00
Equipment Totals		\$3,029.90	\$3,500.00	\$3,500.00	\$0.00	\$1,000.00
Comments						
Account		Level	Comment			
210		Departmental Request	Miscellaneous office furniture			
Contractual Expense						
410	Supplies	12,887.13	10,500.00	10,500.00	6,695.81	11,000.00
419	Settlements	14,221.78	.00	.00	.00	.00
422	Repair/Maint-Equipment	64,766.59	72,000.00	81,600.00	9,639.07	110,341.00
423	Telephone	527.51	600.00	600.00	304.47	600.00
424	Postage	13,956.72	8,600.00	8,600.00	5,677.46	10,000.00
426	Subscriptions	159.90	4,680.00	4,680.00	70.00	4,185.00
427	Memberships & Dues	275.00	500.00	500.00	275.00	275.00
428	Data Processing & Internet Fees	975.00	1,000.00	1,000.00	988.00	900.00
436	Advertising Fees	776.83	750.00	674.94	.00	800.00
437	Consulting Fees	1,545.00	3,000.00	3,000.00	.00	3,000.00
439	Misc Fees & Expenses	23,300.74	.00	.00	.00	.00
444	Travel/Education/Conference	2,306.84	3,000.00	3,000.00	528.00	3,000.00
444.01	Job Related Courses	4,924.00	5,000.00	5,000.00	1,977.00	1,000.00
470	Contract	70,658.33	56,510.00	235,251.67	212,402.92	112,710.00
Contractual Expense Totals		\$211,281.37	\$166,140.00	\$354,406.61	\$238,557.73	\$257,811.00
Comments						
Account		Level	Comment			
422		Departmental Request	72,596 New World annual maintenance 36,720 UKG annual maintenance 1,025 Folder/Inserter envelope machine			
470		Departmental Request	External auditors -D&M \$49,210 Actuary(GASB 75) - Korn Ferry \$11,000 Indirect Cost report (Maximus) - \$7,500 CashVest - \$45,000			

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request
Fund A - General						
EXPENSE						
Department 1325 - County Treasurer						
Employee Benefits						
810	Retirement	123,894.25	144,615.00	144,615.00	92,997.43	156,209.00
811	NYS Voluntary Defined Contribution	8,331.15	10,457.00	10,457.00	6,197.55	10,457.00
830	Social Security	56,969.34	62,691.00	62,691.00	39,512.33	61,808.00
831	Medicare Contribution	13,323.51	14,662.00	14,662.00	9,240.79	14,456.00
860	Hospitalization	123,557.45	133,517.00	133,517.00	98,629.25	154,184.00
865	Dental Insurance	1,985.27	1,944.00	1,944.00	1,343.13	2,040.00
	<i>Employee Benefits Totals</i>	<u>\$328,060.97</u>	<u>\$367,886.00</u>	<u>\$367,886.00</u>	<u>\$247,920.48</u>	<u>\$399,154.00</u>
Other Benefits						
840	Workmen's Compensation	4,410.00	3,287.00	3,287.00	3,287.00	3,246.00
861	Retirees Hospitalization	43,596.44	53,969.00	53,969.00	28,168.43	48,698.00
862	Health Insurance Cost Reimbursement	1,684.09	1,500.00	1,500.00	1,441.80	1,500.00
863	Health Insurance Cost Reimbursement-Retiree	.00	.00	.00	227.91	.00
	<i>Other Benefits Totals</i>	<u>\$49,690.53</u>	<u>\$58,756.00</u>	<u>\$58,756.00</u>	<u>\$33,125.14</u>	<u>\$53,444.00</u>
Department 1325 - County Treasurer Totals		<u>\$1,559,551.55</u>	<u>\$1,607,418.00</u>	<u>\$1,795,684.61</u>	<u>\$1,196,615.67</u>	<u>\$1,708,319.00</u>

2027 Treasurer Budget Other Departments Expenditures

A.1013 – Sales Tax Agreement with Glens Falls - \$807,138

- 2% of Sales Tax amount of net County share

A.1950 – Taxes and Assessments on County Owned properties - \$5,700

- 2% increase based on 2026 actual amount

A.1982 – Provision for Inventory of Supplies -\$6,000

- Increased by \$1,000 based on 2025 amounts and a five-year average

A.1985 – Distribution of Sales Tax - \$35,246,109

- ~47% of total sales tax amount
- Increased by \$243,261

A.2490 – Community College Miscellaneous Fees and Tuition - \$ 500,000

- \$38,000 decrease from 2026 Adopted

A.2495 – Joint Community College share- \$2,844,766

- Based on resolution 271 of 2026
- Increased by \$168,735

A.9050- Unemployment insurance - \$45,000

- General fund share of Unemployment Insurance
- Increase by \$3,000 based on a five-year average projection

A.9055- Disability insurance -\$4,000

- Decreased by \$4,000 based on a five-year projection

A.9060- Hospitalization – Patient-Centered outcomes Research Institute -\$5,000

- Remained flat

A.9781 – Subscription Based IT Services - \$63,072

- Increased by \$5,616

A.9788 – Leases - \$110,097

- Increased by \$1,051

A.9950- Transfer to Capital projects - \$7,941,500

- Requested in the Capital Improvement Plan developed by DPW

A.9901 – Transfers to Workforce Investment Act \$125,000

- Remained flat

A.9901.0181 – Transfers to Debt Services \$2,409,062

- Decreased by \$212,085

GI Fund –Warren County Industrial Park Sewer -\$45,000

- Increased by \$4,742

MS Fund – Unemployment Fund - \$69,000

- Increased by \$1,800

V- Debt Services - \$ 4,190,844

- decreased by \$212,000