

Washington County
2019 Budget Packet



Presented by Daniel B. Shaw, County Budget Officer
October 30, 2018

WASHINGTON COUNTY 2019 BUDGET PACKET

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I would like to start by saying that this year's budget is truly a team effort. Since I was new to the office I wanted to understand how the budget process worked from the inside out. This was accomplished by working closely with the County Administrator, the Treasurer and the Department Heads and their teams. In the past, we (the supervisors) attended budget workshops and were able to discuss budget requests once they were submitted and make recommendations, but this was done without the benefit of seeing a balanced budget that remained under the tax cap. This year, the County Administrator and I met with every Department head in advance of the workshops which allowed us to understand why they had made the requests and to show them the impact of their requests on the overall budget.

The most significant change that resulted from these meetings was the addition of a column on the budget worksheet titled "Budget Officer's Recommendation." These numbers represent an amount agreed upon by the budget officer, the County Administrator and the Department Heads demonstrating the necessary adjustments to their requests (so we remain under the NYS tax cap) as feasible operating costs. I feel this provides you with a clearer view of each department's budget and the impact it has on the overall budget. This allows for informed comments and recommendations for all proposed changes. Many Supervisors and Department Heads commented that this was very beneficial to them.

Earlier this year our Treasurer presented his "Annual Financial Report." This report mentioned many of the economic factors that impact our County's budget. Some of these were trending downward while others remain flat. He

also pointed out that our fund balance is shrinking. This caused me pause while contemplating next year's budget.

The 2019 tentative budget that is presented today reflects my input as well as your concerns from the budget workshops. The major changes in this year's budget are:

- Reduction of the dependency on fund balance by \$760,000
- Restoring \$550,000 in road paving funds from 2018
- Includes all personnel increases deemed necessary by the Board of Supervisors
- Includes all non-union pay raises (2.5%) and exempt salary adjustments

This tentative budget and the onetime revenues received this year (see Appendix for listings) will allow for the development and implementation of the "5-Year Capital Spending Plan." This is an opportunity we have been waiting for which is long overdue.

Of course, there are always unknowns that can impact our proposed budget. For example, one challenge facing us is the numerous changes we have had to adapt to in the court system over the past several years. Beginning with the Hurrell-Harring lawsuit and ruling, the "First Arraignment" requirement came into effect. More recently, "Raise the Age" legislation, initiated in October 2018, could have a financial impact on our 2019 budget even with promises of state funding to support it. Regardless of funding, there is some residual cost to the County for these mandated programs. We have discussed this in Committee meetings on many occasions.

As I said, this budget was a team effort. I cannot emphasize that enough. I would like to thank Debbie Prehoda, Sandy Huffer and Stacey Benson-Doty for their support. They have trained me well. Next, I would like to thank Al Nolette whose door was always open and who is always there to answer all my questions. I appreciate the willingness of the Department Heads to work with me to make compromises for the good of the County taxpayers. Last, but not least, I would like to thank our County Administrator, Chris DeBolt, who worked tirelessly to answer questions and guide me through the budget process. He went above and beyond the call of duty. Thank you all.

Finally, I would like to thank the supervisors for their support. I believed I could make an impact at the County level, and you provided me the opportunity to do just that. Developing a balanced budget was a huge challenge and one that had given me the opportunity to learn in many ways.

Tentative Budget Summary

- 1.12% decrease in appropriations
- 2.02% increase in tax levy
- \$550,000 in funds restored to road paving from 2018.
- \$760,000 reduction in fund balance usage (General Fund)
- Allows for discussion and possible implementation of the 5-Year Capital Spending Plan
- Built in safety net of a projected \$500,000 (unbudgeted revenue from NYCLASS interest to be used for 5 Year Plan if not needed)
- Starting in 2020, the .25% mortgage tax increase is needed to address the SUNY Adirondack tax cap shortfall.
- Starting in 2022, the approximate \$300,000 annual PVI legacy cost shortfall must be addressed.

STAFFING CHANGES & ADJUSTMENTS – 2019

GOVERNEMENT OPERATIONS

- County Administration – Remove Senior Account Clerk (vacant)
- Real Property – Add new full-time Data Collector, effective July 2019
- County Clerk – Promote Account Clerk to Recording Clerk, no backfill
- County Attorney – Add a new fulltime Assistant County Attorney (Raise the Age)
- Information Technology – Add a new fulltime Network Analyst
- Information Technology – Remove Micro Computer Specialist (vacant)
- Information Technology – Make temporary Micro Computer Specialist permanent part-time

PUBLIC WORKS

- DPW - Add a new fulltime Deputy Superintendent of Public Works
- DPW – Upgrade Account Clerk to Senior Account Clerk, no backfill
- DPW – Eliminate one Senior Account Clerk position (April 2019)
- DPW – Move Senior Account Clerks & Principal Account Clerk from 35 to 40 hours/week
- DPW – Promote one Highway Worker II to Highway Worker III, no backfill (Co Road)
- Sewer District - Increase salaries one grade level for all titles unique to Sewer District (one non-unique title still pending Personnel Committee review)

PUBLIC SAFETY

- District Attorney – Increase 5th ADA salary to match other ADAs, add new 6th ADA (Raise the Age)
- Probation – Assistant, Supervisors, Senior Officers & Probation Officers 35 to 40 hours/week (Raise the Age)
- Code Enforcement – Add new full-time Code Enforcement Officer

AGRICULTURE, PLANNING, TOURISM, COMMUNITY DEVELOPMENT

- Planning – Upgrade Junior Planner one-level and move from 35 to 37.5 hours

In addition to the changes above, salary increases for exempt employees were approved in the following departments: Clerk of the Board, County Administration, Board of Elections, Buildings & Grounds, and Public Safety.

2019 Exempt Salary Schedule - DRAFT

DEPT	TITLE	2018 Base Salary	2.50%		ADJUSTMENT	BASE SALARY	STEP EARNED YEARS 1-4		LONGEVITY - SEE CHART BELOW		SALARY LEVEL OF INDIVIDUAL IN TITLE AS OF 1/1/2019
			INCREASE	ADJUSTMENT			STEP YEAR	AMOUNT	LONGEVITY POINT EARNED	AMOUNT	
A1010	Chairman, Board of Supervisors	\$ 32,415	\$ 810.38			\$ 33,225					\$ 33,225
A1010	Vice Chairman, Board of Supervisors	\$ 23,296	\$ 582.40			\$ 23,878					\$ 23,878
A1010	Budget Officer	\$ 35,996	\$ 899.90	\$ (1,400)		\$ 35,496					\$ 35,496
A1010	Supervisor	\$ 18,216	\$ 455.40			\$ 18,671					\$ 18,671
A1040	Clerk of the Board	\$ 60,392	\$ 1,509.80	\$ 3,998		\$ 65,900	4	\$ 4,000	25	\$ 5,100	\$ 75,000
(1) A1165	District Attorney	\$ 197,000				\$ 197,000					\$ 197,000
A1165	1st Assistant District Attorney	\$ 72,488	\$ 1,812.20			\$ 74,300	4	\$ 4,000	15	\$ 3,400	\$ 81,700
A1165	2nd Assistant District Attorney	\$ 66,396	\$ 1,659.90			\$ 68,056	4	\$ 4,000	8	\$ 1,700	\$ 73,756
A1165	3rd Assistant District Attorney	\$ 66,396	\$ 1,659.90			\$ 68,056	3	\$ 3,000			\$ 71,056
A1165	4th Assistant District Attorney	\$ 66,396	\$ 1,659.90			\$ 68,056	4	\$ 4,000	5	\$ 850	\$ 72,906
A1165	5th Assistant District Attorney	\$ 51,163	\$ 1,279.08	\$ 15,614		\$ 68,056	2	\$ 2,000			\$ 70,056
A1165	6th Assistant District Attorney					\$ 68,056					\$ 68,056
A1165	Senior Crime Victims Advocate	\$ 52,885	\$ 1,322.13			\$ 54,207	2	\$ 2,000			\$ 56,207
A1165	Crime Victims Advocate	\$ 47,638	\$ 1,190.95			\$ 48,829	4	\$ 4,000			\$ 52,829
A1170	Public Defender	\$ 85,606	\$ 2,140.15			\$ 87,746	4	\$ 4,000	8	\$ 1,700	\$ 93,446
A1170	1st Assistant Public Defender	\$ 72,488	\$ 1,812.20			\$ 74,300	3	\$ 3,000			\$ 77,300
A1170	Assistant Public Defender (1 of 5)	\$ 66,396	\$ 1,659.90			\$ 68,056	2	\$ 2,000			\$ 70,056
A1170	Assistant Public Defender (2 of 5)	\$ 66,396	\$ 1,659.90			\$ 68,056	2	\$ 2,000			\$ 70,056
A1170	Assistant Public Defender (3 of 5)	\$ 66,396	\$ 1,659.90			\$ 68,056	1	\$ 1,000			\$ 69,056
A1170	Assistant Public Defender (4 of 5)	\$ 66,396	\$ 1,659.90			\$ 68,056					\$ 68,056
A1170	Assistant Public Defender (5 of 5)	\$ 66,396	\$ 1,659.90			\$ 68,056	1	\$ 1,000			\$ 69,056
A1170	Assistant Public Defender (PT)	\$ 50,870	\$ 1,271.75			\$ 52,142					\$ 52,142
A1171	Supervising Attorney, Assigned Co. (PT)	\$ 57,221	\$ 1,430.53			\$ 58,652					\$ 58,652
(2) A1185	Coroner	\$ 6,409	\$ 160.23			\$ 6,569					\$ 6,569
(2) A1230	County Administrator	\$ 83,230	\$ 2,080.75	\$ 3,000		\$ 88,311	3	\$ 3,000			\$ 91,311
A1230	Assistant to County Administrator	\$ 50,686	\$ 1,267.15	\$ 3,647		\$ 55,600	2	\$ 2,000	15	\$ 3,400	\$ 61,000
(2) A1325	County Treasurer	\$ 84,937	\$ 2,123.43	\$ 1,000		\$ 88,060					\$ 88,060
A1325	1st Deputy to Treasurer	\$ 62,982	\$ 1,574.55			\$ 64,557	4	\$ 4,000	15	\$ 3,400	\$ 71,957
(2) A1355	Real Property Tax Director	\$ 58,070	\$ 1,451.75			\$ 59,522	4	\$ 4,000	20	\$ 4,250	\$ 67,772
(2) A1410	County Clerk	\$ 72,153	\$ 1,803.83	\$ 1,000		\$ 74,957					\$ 74,957
A1410	Deputy County Clerk	\$ 44,726	\$ 1,118.15			\$ 45,844	3	\$ 3,000	15	\$ 3,400	\$ 52,244
(2) A1420	County Attorney	\$ 90,731	\$ 2,268.28			\$ 92,999	4	\$ 4,000	20	\$ 4,250	\$ 101,249
A1420	Deputy County Attorney	\$ 72,488	\$ 1,812.20			\$ 74,300	4	\$ 4,000	10	\$ 2,550	\$ 80,850
A1420	Assistant County Attorney (1 of 2)	\$ 66,396	\$ 1,659.90			\$ 68,056	4	\$ 4,000	5	\$ 850	\$ 72,906
A1420	Assistant County Attorney					\$ 68,056					\$ 68,056
A1420	Cyber Security Officer	\$ 60,000	\$ 1,500.00			\$ 61,500			25	\$ 5,100	\$ 66,600
A1420	Senior Safety Officer	\$ 56,409	\$ 1,410.23			\$ 57,819	1	\$ 1,000	10	\$ 2,550	\$ 61,369
A1420	Safety Officer	\$ 49,409	\$ 1,235.23			\$ 50,644			10	\$ 2,550	\$ 53,194
(2) A1430	Director Personnel/Civil Service	\$ 67,776	\$ 1,694.40			\$ 69,470	4	\$ 4,000	5	\$ 850	\$ 74,320
(2) A1450	Elections Commissioners	\$ 46,613	\$ 1,165.33	\$ 2,222		\$ 50,000					\$ 50,000
(2) A1490	Superintendent of Public Works	\$ 90,000	\$ 2,250.00			\$ 92,250					\$ 92,250
(2) A1490	Deputy Superintendent of Public Works					\$ 70,000					\$ 70,000
A1620	Superintendent of County Buildings	\$ 63,492	\$ 1,587.30	\$ 2,921		\$ 68,000	1	\$ 1,000			\$ 69,000
A1680	Chief Information Officer	\$ 85,000	\$ 2,125.00			\$ 87,125					\$ 87,125
A1680	Assistant Director, Data Processing	\$ 64,975	\$ 1,624.38			\$ 66,599	4	\$ 4,000	25	\$ 5,100	\$ 75,699
(2) A3110	Sheriff	\$ 87,804	\$ 2,195.10	\$ 1,000		\$ 90,999					\$ 90,999
A3110	Undersheriff	\$ 75,850	\$ 1,896.25			\$ 77,746	4	\$ 4,000	20	\$ 4,250	\$ 85,996
A3110	Captain	\$ 73,800	\$ 1,845.00			\$ 75,645	1	\$ 1,000	20	\$ 4,250	\$ 80,895
A3110	Lieutenant (1 of 2)	\$ 68,281	\$ 1,707.03			\$ 69,988	4	\$ 4,000	20	\$ 4,250	\$ 78,238
A3110	Lieutenant (2 of 2)	\$ 68,281	\$ 1,707.03			\$ 69,988	1	\$ 1,000	20	\$ 4,250	\$ 75,238
A3140	Director, Probation	\$ 60,255	\$ 1,506.38			\$ 61,761	4	\$ 4,000	25	\$ 5,100	\$ 70,861
A3150	Corrections Administrator	\$ 64,058	\$ 1,601.45			\$ 65,659	4	\$ 4,000	10	\$ 2,550	\$ 72,209
A3410	Fire Coordinator	\$ 16,436	\$ 410.90			\$ 16,847					\$ 16,847
A3620	Code Enforcement Administrator	\$ 51,415	\$ 1,285.38			\$ 52,700	2	\$ 2,000			\$ 54,700
A3640	Director, Public Safety	\$ 52,166	\$ 1,304.15	\$ 3,130		\$ 56,600	3	\$ 3,000	15	\$ 3,400	\$ 63,000
A3640	Deputy Director, Public Safety	\$ 51,499	\$ 1,287.48	\$ 2,664		\$ 55,540	4	\$ 4,000	10	\$ 2,550	\$ 62,000
A3640	EMS Coordinator, Per Diem	\$ 8,944	\$ 223.60			\$ 9,168					\$ 9,168
A4010	Director, Public Health	\$ 82,563	\$ 2,064.08			\$ 84,627	4	\$ 4,000	25	\$ 5,100	\$ 93,727
A4010	Assistant Director, Patient Services PH	\$ 78,926	\$ 1,973.15			\$ 80,899	4	\$ 4,000	25	\$ 5,100	\$ 89,999
(2) A6010	Commissioner of Social Services	\$ 82,563	\$ 2,064.08			\$ 84,627	4	\$ 4,000	20	\$ 4,250	\$ 92,877
A6010	Social Services Division Director (1 of 2)	\$ 63,519	\$ 1,587.98			\$ 65,107	4	\$ 4,000	25	\$ 5,100	\$ 74,207
A6010	Social Services Division Director (2 of 2)	\$ 63,519	\$ 1,587.98			\$ 65,107	3	\$ 3,000	20	\$ 4,250	\$ 72,357
A6510	Director, Veterans Affairs	\$ 48,663	\$ 1,216.58			\$ 49,880					\$ 49,880
A6610	Sealer, Weights & Measures	\$ 44,463	\$ 1,111.58			\$ 45,575	2	\$ 2,000			\$ 47,575
A6772	Director, Office for the Aging	\$ 63,195	\$ 1,579.88			\$ 64,775	4	\$ 4,000	10	\$ 2,550	\$ 71,325
A7310	Youth Director	\$ 60,255	\$ 1,506.38			\$ 61,761	4	\$ 4,000	20	\$ 4,250	\$ 70,011
A8020	Economic Development Coordinator	\$ 78,919	\$ 1,972.98			\$ 80,892	4	\$ 4,000	5	\$ 850	\$ 85,742
G88110	Executive Director, Sewer No. 2	\$ 80,542	\$ 2,013.55			\$ 82,556	4	\$ 4,000	8	\$ 1,700	\$ 88,256

A step of \$1,000 is earned at years 1 to 4 in title.
Longevity (Years of County Service) earned:

Longevity Point	Amount	Cumulative
5 Years	\$850	\$850
8 Years	\$850	\$1,700
10 Years	\$850	\$2,550
15 Years	\$850	\$3,400
20 Years	\$850	\$4,250
25 Years	\$850	\$5,100

STIPEND, SEASONAL & PER DIEM TITLES	RATE
Abstractor	\$11,275
Arson Investigator	\$4,634
Deputy Clerk, Board of Supervisors	\$10,716
Deputy EMS Coordinator	\$2,984
Deputy Fire Coordinator	\$4,634
Park Manager (Seasonal)	\$10,796
Park Manager Per Diem	\$78.80

(1) Salary set by New York State Law
(2) Salary set by Local Law

County 5-Year Capital Spending Plan

Initial Funding:

Sale of Transfer Stations (one-time funding)	\$ 1,000,000
Tax Auction Sales (one-time funding)	\$ 463,000
Closure of Cap Projects	\$ 500,000
Interest Revenue (2019) Safety Net	\$ 500,000
2018 B&G 'Sweep'	\$ 150,000
	\$ 2,613,000

Project	Year	Est. Cost	
B&G Capital Plan	2019	\$ 450,000	
IT Capital Plan	2019	\$ 150,000	
Replace Valmet Trailer	2019	\$ 200,000	
Complex Master Plan	2019	\$ 100,000	
Additional Road Equipment	2019	\$ 150,000	
Access Control	2019	\$ 50,000	\$ 1,100,000
B&G Capital Plan	2020	\$ 425,000	
IT Capital Plan	2020	\$ 150,000	
Replace DPW Shop & FE Barn	2020	\$ 2,000,000	
Additional Road Equipment	2020	\$ 220,000	
Access Control	2020	\$ 50,000	\$ 2,845,000
B&G Capital Plan	2021	\$ 450,000	
IT Capital Plan	2021	\$ 150,000	
Additional Road Equipment	2021	\$ 220,000	\$ 820,000
New Office Space	2022	\$ 3,500,000	
B&G Capital Plan	2022	\$ 275,000	
IT Capital Plan	2022	\$ 150,000	\$ 3,925,000
B&G Capital Plan	2023	\$ 335,000	
IT Capital Plan	2023	\$ 150,000	\$ 485,000
		\$ 9,175,000	

Funding Summary

Initial Funding	\$ 2,613,000	
2019 Expenses	\$ (1,100,000)	\$ 1,513,000
2020 Capital Investment	\$ 500,000	
2020 Expenses	\$ (2,845,000)	\$ (832,000)
2021 Capital Investment	\$ 500,000	
2021 Expenses	\$ (820,000)	\$ (1,152,000)
2022 Capital Investment	\$ 500,000	
2022 Expenses	\$ (3,925,000)	\$ (4,577,000)
2023 Capital Investment	\$ 500,000	
2023 Expenses	\$ (485,000)	\$ (4,562,000)

WASHINGTON COUNTY
BUDGET SUMMARY

2019 TENTATIVE BUDGET vs. 2018 ADOPTED BUDGET

FUND	APPROPRIATIONS			REVENUE			APPROPRIATED FUND BALANCE			TAX LEVY		
	2019	2018	DIFFERENCE	2019	2018	DIFFERENCE	2019	2018	DIFFERENCE	2019	2018	DIFFERENCE
General	87,654,309	86,438,854	1,215,455	52,311,097	50,994,071	1,317,026	2,000,000	2,760,386	(760,386)	33,343,212	32,684,397	658,815
Community Development	85,000	381,046	(296,046)	85,000	381,046	(296,046)			-			-
Solid Waste Management	-	105,800	(105,800)	-	30,800	(30,800)		75,000	(75,000)			-
Car Pool	932,506	1,292,506	(360,000)	932,506	932,506	-		360,000	(360,000)			-
County Road	13,668,892	13,455,732	213,160	13,168,892	12,823,429	345,463	500,000	632,303	(132,303)			-
Road Machinery	3,572,726	3,655,026	(82,300)	3,572,726	3,655,026	(82,300)			-			-
Self Insurance (Employee Health Benefits)	9,000,000	9,135,111	(135,111)	9,000,000	9,135,111	(135,111)			-			-
Self Insurance (Workers' Compensation)	1,328,701	1,333,139	(4,438)	967,905	1,015,035	(47,130)	360,796	318,104	42,692			-
Debt Service Reserve	-	1,107,397	(1,107,397)	-	195,812	(195,812)		911,585	(911,585)			-
TOTAL COUNTYWIDE	116,242,134	116,904,611	(662,477)	80,038,126	79,162,836	875,290	2,860,796	5,057,378	(2,196,582)	33,343,212	32,684,397	658,815
Less Interfund Transfer to County Road	9,495,166	9,495,166	-	9,495,166	9,495,166	-	-	-	-	-	-	-
Less Interfund Transfer to Road Machinery	331,607	-	331,607	331,607	-	331,607	-	-	-	-	-	-
Less Interfund Transfer to Debt Service	-	195,812	(195,812)	-	195,812	(195,812)	-	-	-	-	-	-
Less Interfund Transfer to Capital Projects	500,000	103,662	396,338	500,000	103,662	396,338	-	-	-	-	-	-
TOTAL INTERFUND TRANSFER	10,326,773	9,794,640	532,133	10,326,773	9,794,640	200,526	-	-	-	-	-	-
NET COUNTYWIDE	105,915,361	107,109,971	(1,194,610)	69,711,353	69,368,196	343,157	2,860,796	5,057,378	(2,196,582)	33,343,212	32,684,397	658,815

-1.12%

0.49%

-43.43%

2.02%

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

YEAR	EQUALIZED FULL VALUE	%	BUDGET APPROPRIATIONS	DIFFERENCE	TAX LEVY ADOPTED	DIFFERENCE	% CHANGE IN LEVY	RATE PER \$1,000	COUNTYWIDE EQUALIZED TAXABLE RATE PER \$1,000	SALES TAX ACTUAL	MMIS ACTUAL
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	12.96%	\$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	6.64%	\$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	12.46%	\$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	24.09%	\$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	17.76%	\$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	9.82%	\$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	3.81%	\$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	0.00%	\$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)	-0.24%	\$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)	-0.01%	\$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	0.00%	\$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	2.00%	\$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	4.44%	\$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	8.86%	\$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	14.97%	\$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	38.32%	\$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)	-1.47%	\$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)	-4.75%	\$7.22	\$7.70 (1)	\$15,487,942	\$9,579,279
2007	\$3,866,354,337	14.4%	\$103,999,805	\$9,198,140	\$24,405,250	\$0	0.00%	\$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	4.57%	\$5.56	\$5.99	\$17,765,883	\$10,160,000
2009	\$4,967,693,088	8.3%	\$116,186,059	\$102,468	\$26,537,455	\$1,017,527	3.99%	\$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	3.51%	\$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	2.57%	\$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	1.18%	\$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 (3)	\$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	\$19,964,841	\$10,852,104
2016	\$5,029,899,675	0.24%	\$100,584,401	\$1,389,881	\$31,464,000	\$464,000	1.50%	\$6.26	\$6.68	\$19,246,145	\$11,191,314
2017	\$5,065,207,027	0.70%	\$103,801,779	\$3,217,378	\$32,021,610	\$557,610	1.77%	\$6.32	\$6.75	\$19,402,428	\$10,281,080
										Budget	Budget
2018	\$5,104,841,365	0.78%	\$107,109,971	\$3,308,192	\$32,684,397	\$662,787	2.07%	\$6.40	\$6.84	\$19,450,000	\$11,096,296
									Projected 2018	\$20,000,000	\$10,853,271

Recommended	2019	\$5,174,726,427	2.12%	\$105,915,361	(\$1,194,610)	-1.12%	\$33,343,212	\$658,815	2.02%	\$6.44	\$6.90	\$19,850,000	\$11,010,856
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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) In 2014, the County's MMIS cap = \$11,608,683 the reduction is due to FMAP funding (gross amount \$13,392,541)

WASHINGTON COUNTY EQUALIZATION TABLE

10/30/18

2019

* 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	289,703,144	100.00%	289,703,144	5.599%	1,866,836	271,753,389	271,753,389	5.626%	6.87	6.90	-0.43%	\$687.00
CAMBRIDGE	197,790,979	100.00%	197,790,979	3.823%	1,274,557	174,220,674	174,220,674	3.607%	7.32	7.24	1.10%	\$732.00
DRESDEN	133,439,339	46.00%	290,085,520	5.606%	1,869,300	131,352,493	285,548,898	5.911%	14.23	14.14	0.64%	\$654.58
EASTON	5,994,177	2.12%	282,744,198	5.464%	1,821,993	5,631,905	265,655,896	5.499%	323.51	321.72	0.56%	\$685.84
FORT ANN	659,801,239	100.00%	659,801,239	12.751%	4,251,734	638,582,041	638,582,041	13.219%	6.66	6.62	0.60%	\$666.00
FORT EDWARD	273,394,326	80.00%	341,742,908	6.605%	2,202,178	255,090,739	318,863,424	6.601%	8.63	8.10	6.54%	\$690.40
GRANVILLE	359,763,236	100.00%	359,763,236	6.953%	2,318,300	336,829,399	336,829,399	6.973%	6.88	6.84	0.58%	\$688.00
GREENWICH	453,861,334	100.00%	453,861,334	8.771%	2,924,665	417,052,515	417,052,515	8.634%	7.01	6.97	0.57%	\$701.00
HAMPTON	69,436,043	98.00%	70,853,105	1.369%	456,575	66,176,635	67,527,179	1.398%	6.90	6.72	2.68%	\$676.20
HARTFORD	157,721,786	100.00%	157,721,786	3.048%	1,016,353	140,240,636	140,240,636	2.903%	7.25	7.22	0.42%	\$725.00
HEBRON	180,777,364	100.00%	180,777,364	3.494%	1,164,922	158,078,473	158,078,473	3.272%	7.37	7.31	0.82%	\$737.00
JACKSON	67,124,700	36.00%	186,457,500	3.604%	1,201,525	61,743,139	171,508,719	3.550%	19.46	19.89	-2.16%	\$700.56
KINGSBURY	743,325,749	100.00%	743,325,749	14.366%	4,789,962	697,858,521	697,858,521	14.447%	6.86	6.82	0.59%	\$686.00
PUTNAM	287,368,332	100.00%	287,368,332	5.554%	1,851,790	283,202,573	283,202,573	5.863%	6.54	6.49	0.77%	\$654.00
SALEM	127,692,034	57.00%	224,021,112	4.329%	1,443,583	116,153,995	203,778,939	4.218%	12.43	11.71	6.15%	\$708.51
WHITE CREEK	147,037,178	63.00%	233,392,346	4.511%	1,503,971	132,265,146	209,944,676	4.346%	11.37	10.74	5.87%	\$716.31
WHITEHALL	214,924,712	100.00%	214,924,712	4.154%	1,384,967	189,976,592	189,976,592	3.933%	7.29	7.03	3.70%	\$729.00
TOTALS	4,369,155,672		5,174,334,564	100.000%	33,343,212	4,076,208,865	4,830,622,544	100.000%				

2019 Equalized Countywide Rate: \$6.44

Countywide Equalized Taxable Value Rate: \$6.90

2018 - 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	278,343,205	99.00%	281,154,753	5.508%	1,800,129	261,027,501	263,664,142	5.520%	6.90	6.76	2.07%	\$683.10
CAMBRIDGE	198,456,238	100.00%	198,456,238	3.888%	1,270,641	175,519,648	175,519,648	3.675%	7.24	7.09	2.12%	\$724.00
DRESDEN	132,897,132	46.00%	288,906,809	5.659%	1,849,763	130,798,359	284,344,259	5.953%	14.14	13.95	1.36%	\$650.44
EASTON	5,923,040	2.12%	279,388,679	5.473%	1,788,822	5,560,224	262,274,717	5.491%	321.72	319.36	0.74%	\$682.05
FORT ANN	652,976,130	100.00%	652,976,130	12.791%	4,180,763	631,955,108	631,955,108	13.231%	6.62	6.54	1.22%	\$662.00
FORT EDWARD	300,819,849	84.00%	358,118,868	7.015%	2,292,902	282,905,439	336,792,189	7.051%	8.10	7.68	5.47%	\$680.40
GRANVILLE	356,869,959	100.00%	356,869,959	6.991%	2,284,905	334,228,019	334,228,019	6.997%	6.84	6.75	1.33%	\$684.00
GREENWICH	441,517,327	100.00%	441,517,327	8.649%	2,826,871	405,684,763	405,684,763	8.493%	6.97	6.89	1.16%	\$697.00
HAMPTON	69,118,082	100.00%	69,118,082	1.354%	442,537	65,814,340	65,814,340	1.378%	6.72	6.65	1.05%	\$672.00
HARTFORD	156,754,056	100.00%	156,754,056	3.071%	1,003,638	139,004,355	139,004,355	2.910%	7.22	7.14	1.12%	\$722.00
HEBRON	180,743,027	100.00%	180,743,027	3.541%	1,157,230	158,259,802	158,259,802	3.313%	7.31	7.20	1.53%	\$731.00
JACKSON	66,814,319	35.00%	190,898,054	3.740%	1,222,249	61,440,259	175,543,597	3.675%	19.89	19.66	1.17%	\$696.15
KINGSBURY	724,674,758	100.00%	724,674,758	14.196%	4,639,822	680,477,823	680,477,823	14.246%	6.82	6.74	1.19%	\$682.00
PUTNAM	287,353,155	100.00%	287,353,155	5.629%	1,839,815	283,592,973	283,592,973	5.937%	6.49	6.39	1.56%	\$649.00
SALEM	127,625,284	60.00%	212,708,807	4.167%	1,361,895	116,268,024	193,780,040	4.057%	11.71	12.19	-3.94%	\$702.60
WHITE CREEK	144,215,308	66.00%	218,508,042	4.280%	1,399,026	130,230,058	197,318,270	4.131%	10.74	10.88	-1.29%	\$708.84
WHITEHALL	206,694,621	100.00%	206,694,621	4.049%	1,323,389	188,239,145	188,239,145	3.941%	7.03	6.84	2.78%	\$703.00
TOTALS	4,331,795,490		5,104,841,365	100.000%	32,684,397	4,051,005,840	4,776,493,190	100.000%				

2018 Equalized Countywide Rate: \$6.40

Countywide Equalized Taxable Value Rate: \$6.84