

County of Ulster, New York

Analysis and Review of the 2018 Executive Budget



November 8, 2017

The Honorable Kenneth J. Ronk, Jr.
Chairman of the Legislature
The Honorable Richard A. Gerentine
Chairman Ways and Means Committee
Ulster County Legislature
County of Ulster
244 Fair Street
Kingston, New York 12401

Dear Chairman Ronk and Chairman Gerentine:

In accordance with the Ulster County Charter, the County Executive presents his budget for the subsequent year to the Legislature for consideration. The County Executive has conveyed his policies, both mandated and discretionary, through the budget document. The Legislature is afforded the opportunity to adopt the budget as presented, or to make certain changes through budget modification.

The proposed spending plan for fiscal year 2018 is \$323.97 million, a decrease of \$910,000 (.28% decrease) as compared to the adopted budget for 2017. The budget as proposed contains a property tax levy of \$76.70 million, a decrease of \$190,000 (0.25% decrease). Sales tax collections account for the largest single source of revenues for the County. The 2018 Executive Budget includes \$117.63 million of revenue for Sales Tax of which \$16.86 million is distributed by the County to its Towns and the City of Kingston. This is \$5.96 million, or 5.34% more than the 2017 adopted budget. The County collects 4% sales tax on items sold or used in Ulster; of which 11.5% is shared with the City of Kingston and 3% with all other Towns located within the County.

The 2018 Executive budget funds 1,304 benefitted positions which is 3 less than the 2017 adopted budget. As of the date of this report, the Staff Association and the Civil Service Employees Association contracts expired on December 31, 2016, the Police Benevolent Association and the Superior Officers' Unit contracts are scheduled to expire on December 31, 2017. Only the Sheriff's Employees Association is in effect after January 1, 2018.

Exhibits 1(a) and 1(b) provide details regarding the changes in appropriations and estimated revenues. In addition to the departments that are specifically reviewed in our report, we have highlighted and italicized departmental variances from the previous years adopted budget. Hopefully this assists you when the departments come before you during your budget deliberations.

The Executive budget continues to rely upon the appropriation of fund balance (surplus accumulated from prior budget years) to help provide resources to balance the proposed spending plan. A comparison of the appropriation of fund balance is as follows:

	2018 Executive Budget	2017 Adopted Budget
General Fund	\$ 11,946,784	\$ 15,344,341
Road Machinery Fund	800,000	1,000,000
	<u>\$ 12,746,784</u>	<u>\$ 16,344,341</u>

As provided in the comparison of the 2018 Executive budget to the 2017 adopted budget, there is continued reliance upon the use of fund balance. The \$11.95 million of appropriated fund balance in the General Fund represents 15.58% of the tax levy for 2018. The County's 2016 Comprehensive Annual Financial Report indicates that \$25.50 million of unassigned fund balance is available for use in years subsequent to 2016. The amount appropriated for use in the 2018 Executive budget, \$11.95 million, leaves a balance from the 2016 year of \$13.55 million which does not include the

projected budgetary surplus generated in 2017. We have added a fund balance section in this report to illustrate what unassigned fund balance is projected to be at the end of 2017.

The 2018 Executive budget also includes initiatives, the most significant of which are briefly described below and are included in either the Proposed Operating Budget or the Proposed Capital Improvement Program:

- The Resorts World Catskill Casino is due to open in March 2018 which will result in additional revenues for the County.
- Establishing a new division within the Ulster County Department of Probation that will administer life altering programs to at risk youth.
- Proactively investing in water quality protection by giving well water testing to residents with limited incomes and part of a municipal system

As the appropriating and policy determining body, the Legislature is obligated to review and analyze the Executive's proposed spending plan and the methods of financing. It has been our charge from the Legislature to evaluate the budget with the understanding that the County's financial stability is of paramount importance. Our focus is financial in nature and does not encompass policy issues, which are the purview of the Legislature. Revenues are identified by source and include such major categories as sales tax, departmental revenue, and Federal and State support. Departmental revenues budgeted for fiscal year 2018 are compared to fiscal year 2017 estimates and significant variances are reviewed. Most Federal and State revenues are evaluated as part of our overall departmental reviews. Those, which are categorical in nature, are reviewed for reasonableness. Expenditures of significant departments and or programs within departments are also reviewed. Since personnel costs represent a major portion of expenditures, they are evaluated on an aggregate basis. Fringe benefits are similarly reviewed on a county-wide basis.

Our review is not restricted to areas which may result in tax savings. We are cognizant of the Legislature's concern to maintain financial integrity and promote stability. For this reason, we not only review areas of potential savings, but also those areas, which may prove insufficient to provide adequate resources in light of current projections.

We look forward to meeting with the Legislature to discuss our findings.

Very truly yours,

PKF O'Connor Davies, LLP

PKF O'Connor Davies, LLP

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REVENUES

REVENUES

Sales Tax Revenues

Sales tax revenues comprise the largest single component of the revenue segment of the budget. The overall sales and use tax rate is 8%, with the Ulster County share at 4% on the sales and use of all personal property. Resolution No. 338 of 2017, which allows the County to collect an additional 1% tax on sales and use of all personal property, has been renewed, and will expire November 30, 2020.

Resolution No. 280, effective March 1, 2016, which covers the period through February 28, 2021, extends the County's sales tax share with the towns and the City of Kingston. In addition, there is a clause that will modify the distribution to the City of Kingston beginning March 1st, 2018, if the County achieves sales tax growth greater than 1.5%.

We project the County's share of sales tax revenue for 2017 to be approximately \$98.44 million, which is \$3.25 million greater than the 2017 adopted budget of \$95.19 million. As of October 13, 2017, the date of the latest sales tax payment, year to date collections from New York State are up an average of 3.7% from 2016. Given the uncertainty surrounding sales tax collections and in order to remain conservative, our projection for 2017 assumes no increase for the remainder of the year.

The County anticipates \$100.8 million to be derived from sales tax revenues in the 2018 Executive budget. The County's estimate of \$100.8 million is approximately 2.4% greater than our projections for 2017.

In deriving our estimate for 2018, we applied a growth rate of 3% to our projections for 2017, which yields an amount \$620,000 greater than the Executive budget. In addition, the Legislature should review this revenue based upon the November collections which will be known prior to the adoption of the budget to assure themselves that the upward trend of collections is continuing.

Interest and Penalties on Real Property Taxes

The 2017 adopted budget includes an estimate of \$4.8 million for interest and penalties on real property taxes. Revenues earned through September 30, 2017, are \$3.6 million. Based on these collections, we anticipate that the County will collect \$4.4 million in 2017, which is \$400,000 less than the amount contained in the adopted budget.

The 2018 Executive budget is recommending a decrease in revenue to \$4.65 million. In deriving our 2018 estimate, we took our 2017 projection of \$4.4 million and assumed no further growth in taxes receivable in 2018. Based on this method, we believe that the 2018 collections will approximate \$4.4 million, which is \$250,000 less than the 2018 Executive budget.

Hotel/Motel Occupancy Tax

This tax represents 2% of eligible income from approximately 295 hotels/motels within the County.

The 2017 adopted budget includes \$1.2 million in the Finance Department and \$150,000 in the Tourism Department for a total budget of \$1.35 million. We based our projection on the percentage of revenues collected through September 30, 2017 and estimated the remainder of the year. Based on this methodology, we estimate the County's collections will approximate \$1.5 million, an amount \$150,000 greater than the adopted budget.

Of the County's two major hotel projects, the 103 room Holiday Inn Express on 9W opened and had a positive impact on revenue in 2017. The Bellayre Resort, which was approved in 2015, has not yet opened and is not projected to open in 2018. This project once operational, will likely have a positive impact on revenues.

The 2018 Executive budget includes an estimate of \$1.43 million in the Finance Department and \$150,000 in the Tourism Department for a total estimate of \$1.58 million, which is \$250,000 more than the 2017 adopted budget. Using our 2017 projection and utilizing a 5% growth rate based on a three year average, our projection is \$1.6 million, which is \$20,000 more than the total 2018 Executive budget for hotel tax.

Gain on Sale of Tax Acquired Property

The 2017 adopted budget includes \$800,000 for gain on sale of tax acquired property. There was a total of 107 parcels that were sold at the April 2017 tax auction for Ulster County. Five of the parcels ended up being rejected by the Legislature. Revenues recorded from this auction through September 30th were approximately \$950,000. Substantially all revenues are earned by September 30th, as most acquired properties are sold at an auction held annually in April and therefore it appears that there will be a \$150,000 favorable variance as compared to the 2017 adopted budget.

The 2018 Executive budget includes \$800,000 for this revenue source. Given that this revenue is contingent upon properties available to be auctioned which are not known at this time, we concur with this estimate.

Deferred Taxes/Tax Overlay

Governmental accounting principles provide that real property taxes may be accounted for as revenue if they are collected within the current fiscal period or within sixty days subsequent to the end of the fiscal period. All property taxes not collected within this time frame cannot be reflected in the financial statements as revenue. The tax overlay in the 2017 adopted budget and 2018 Executive budget is \$1 million. County management has indicated that this overlay represents an estimate of taxes that will not be collected within the sixty day availability period used for financial statement purposes.

Our review of the property taxes receivable County-wide as of September 30, 2017 reveals that such receivables have increased approximately 3.7% as compared to the prior year. After applying an estimate of tax collections for October 2017 through February 2018, we project that the deficiency will approximate \$300,000 prior to the utilization of the \$1 million overlay resulting in a favorable variance of \$700,000. Although this is less than the adopted budget, we believe that the \$1 million budget was appropriate because this deficiency/surplus is difficult to project.

Although we anticipate that 2018 collections will remain similar to those in 2017, due to the varying nature of property tax collections from year to year, we feel it is prudent to leave the conservative estimate contained in the 2018 Executive budget.

County Clerk Fees

The County Clerk collects a variety of fees for services rendered to the general public. These fees are related to mortgage recording and processing, deeds, passport applications, business certificates, notary public commissions and motor vehicle fees. County clerk fees are divided in the budget between the recording division and the motor vehicle division.

Recording Division

The 2017 adopted budget for the County Clerk fees in the recording division was \$1.55 million. Our projected 2017 revenues of \$1.78 million are based on nine months of collections which were then annualized, resulting in an amount that is approximately \$230,000 more than the adopted budget. Revenues as of September 2017 have increased approximately 3.9% over the same period for 2016. This was primarily due to an increase of over 2,700 recording filings during the 2017 year.

The Executive budget for 2018 is \$1.75 million. In order to remain conservative, we based our 2018 estimate on our 2017 projection with no growth factor. This is consistent with the growth rate of recording filings over the last 5 years. This resulted in an amount of \$1.78 million which is \$30,000 more than the 2018 Executive budget.

Motor Vehicle Division Fees

The 2017 adopted budget for the County Clerk fees in the motor vehicle division was \$850,000. Our projected 2017 revenues are based on nine months of collections which were then annualized, resulting in an amount of approximately \$950,000, which is \$100,000 greater than the 2017 adopted budget.

The 2018 Executive budget is \$950,000. Our projection, based on information received from management, assumes a small increase in the number of vehicles processed. Based on this assumption, we concur with the amount included in the 2018 Executive budget.

Automobile Use Tax

The 2017 adopted budget contains a revenue source in the amount of \$1.23 million from a tax on motor vehicle use. The tax is \$10 (\$5 per year) for passenger vehicles below 3,500 pounds, and \$20 (\$10 per year) for commercial vehicles and passenger vehicles greater than 3,501 pounds. This tax was imposed beginning with all new registrations as of February 2013, and all registration renewals as of May 2013. Using the collected revenues up until September 30, 2017, we project that by year end this revenue will approximate \$1.19 million which is \$40,000 less than the adopted budget.

The 2018 Executive budget is \$1.23 million. We assumed a growth factor of 5% for 2018 which approximates the year to date increase in revenues from 2016 to 2017. This assumption yields a total projection of \$1.25 million which is \$20,000 more than the 2018 Executive budget.

Jail

Inmate Board-Ins

The County receives payments from surrounding Counties and the U.S. Marshalls for housing inmates in its facility. In 2017, the County has been receiving \$102 per day from the U.S. Marshalls and \$90 per day from surrounding Counties board-in revenues. The County's current monthly average board-in population for 2017 is approximately 10 inmates.

Actual revenue received through September 2017 was approximately \$265,000. Due to concerns over the number of board-ins from Dutchess County we used a census of 6 inmates to calculate the remainder of the year. Based on the current daily rate, we are projecting \$315,000 or approximately \$120,000 more than the 2017 adopted budget of \$195,000.

The 2018 Executive budget includes \$195,000 the same amount as contained in the 2017 adopted budget. We are projecting \$260,000 in revenue, which is approximately \$65,000 greater than the 2018 Executive budget.

Department of Public Works

Sale of Real Property

The 2017 adopted budget for the Sale of Real Property is \$1 million, which is solely within the Buildings Department. This is mainly representative of sales of properties on 300 Flatbush Ave and 25 South Manor. The County was anticipating closing on these parcels during 2017 given that a contract had been in place. However, because the proper permits have not been obtained, it is possible that these sales will not occur in 2017. Therefore, it appears that there will be a \$1 million shortfall as compared to the 2017 adopted budget.

The 2018 Executive budget does not include any revenue from the Sale of Real Property.

Casino Gaming Fee

On June 13, 2013, the New York State Senate enacted the Upstate New York Gaming Economic Act of 2013 ("Act"). This Act established a framework for the sharing of gaming revenue from the newly licensed New York casinos to neighboring counties and local governments. The purpose of this sharing of gaming revenues was to aid these governments in property tax relief and provide a new source of revenue to be used for educational purposes.

According to Section 1310 of the Act, Ulster County is within Region One which includes six other neighboring counties. This region is entitled to 10% of the gaming license revenues. Ulster County is entitled to 18% based on its percentage of the population compared to the total population within the region. The 2017 adopted budget did not contain any amount from this revenue source.

In 2014, New York State granted a gaming license to Empire Resorts for the Montreign Casino in Thompson, Sullivan County, New York. The Casino has now been renamed Resorts World Catskill. This casino is currently under construction and is expected to open by March 1st of 2018.

The 2018 Executive budget contains \$1.5 million from this revenue source. The New York State Department of Budgets originally estimated \$17 million for the entire region, as previously mentioned. Based on the Ulster County share percentage, they were projected to receive \$3 million. Actual casino revenue from other regions whose casinos are operating had revenues that were 60-70% of the state's initial estimate. The Administration felt it was necessary to use the lower percentage and pro-rate that amount for 10 months of the year that the Resorts World Catskill Casino is anticipated to be in operation. The County should have a more accurate revenue projection once the casino is in operation. We concur with the amount included in the 2018 Executive budget.

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EXPENDITURES

contract is due to expire December 31, 2017. The County, however, has the option to extend the term of the agreement for one additional one year term at the current pricing.

We based our 2017 projection on a monthly jail population of 289 inmates and an average cost per meal of \$1.83 which is \$.09 higher than the 2016 average cost per meal of \$1.74. This higher cost per meal is due to the contractual increase included in the current contract with Aramark. Therefore, we project 2017 food expenditures to amount to approximately \$730,000 which is \$30,000 greater than the 2017 adopted budget. We based this projection on the total number of inmates (289) and staff (157) and applying the contractual cost per meal rates.

Our 2018 projection is based on the assumption that the average inmate/officer population will remain consistent with the 2017 projection of 446. Our 2018 meal cost of \$1.83 for inmates and \$2.56 for staff is the same as 2017 given the current contract indicates that if extended the current pricing remains in effect. Given these facts, we project food costs to approximate \$750,000 which is \$20,000 more than the 2018 Executive budget of \$730,000.

Medical-Health Care Services

Ulster County is under contract with Correctional Medical Care, Inc. to provide health care services to the jail. The contract has a structure whereby the County will pay a base amount of approximately \$2.7 million and share in off-site costs for catastrophic cases. The provider will cover the first \$200,000 in catastrophic expenditures for pharmacy and also the first \$200,000 for medical costs. The County will be responsible for the next \$75,000 in payments for both pharmacy and medical costs. Any costs over \$275,000 will be shared equally between the County and the provider. There is also a clause that states that if the \$200,000 limit is not reached, 75% of the excess is to be returned to the County, thereby creating the possibility for additional savings. The contract is due to expire April 30, 2018. The contract, however, may be extended for one additional one year term at the same terms and conditions as the current contract.

The 2017 adopted budget for medical services included \$2.81 million. Based on current expenditures through the end of the year, we project 2017 expenditures to be \$2.79 million, which is \$20,000 less than the 2017 adopted budget.

The 2018 Executive budget of \$2.95 million includes approximately \$2.75 million in base contract payments to the provider plus \$200,000 for miscellaneous expenditures and new hire physicals. The 2018 Executive budget does not anticipate any costs for catastrophic claims, which could occur at any time. We project expenditures to amount to approximately \$2.8 million for the base contract. Given that the County may be responsible for catastrophic claims we will concur with the amount included in the 2018 Executive budget.

Retirement Costs

The County is required by law to participate and contribute to the New York State and Local Employees' Retirement System ("ERS"). The County's contribution to the ERS is dictated by the rates set by the system and is a percentage of the employees annual salary and tier level. For the New York State sponsored employee pension plan year ending March 31, 2018 the rates range from 9.30% to 25.30% of covered salaries, with an effective rate of 16.14%. These rates apply to the final nine months of the 2017 year and the first three months of the 2018 year. For the plan year ending March 31, 2019, rates range from 9.30% to 25.10%, with an estimated effective rate of 15.43%, which will apply to the final nine months of the 2018 year and the first three months of the 2019 year.

The County's approach in estimating retirement costs involves utilizing the estimated retirement bills at 25% of the prior year's bill and 75% of the subsequent year's bill. We concur with this methodology as ERS modified its billing methodology beginning with the State fiscal year ending March 31, 2016 in accordance with Chapter 94 of the Laws of 2015. Instead of ERS estimating the salaries for the period and then providing reconciliations to the actual salaries on the subsequent years invoice, the March 31, 2018 ERS invoice will be based on actual reported salaries for the State fiscal year end

of March 31, 2017. The salaries that the County pays for the period April 1, 2017 through March 31, 2018 will be used on the ERS invoice for March 31, 2019. Nine months of that invoice will need to be apportioned to the County's 2018 fiscal year. Eliminated from the projection are prior year's adjustments that were necessary in the past to account for differences in the wage base calculation estimate made by the pension System.

Based on the analysis of estimated payroll costs for 2017 and applying the 25% of the prior year's bill and 75% of the subsequent year's bill, we project 2017 expenditures to be \$12.54 million, an amount that is \$360,000 less than the 2017 adopted budget of \$12.90 million (exclusive of Ulster Community College reimbursements).

Our analysis based on estimated salary information and the published contribution rates for 2018 as noted above, would require funding of \$12.50 million, an amount consistent with the amount contained in the 2018 Executive budget.

The 2017 adopted and 2018 Executive budgets do not anticipate utilizing the pension system's "contribution stabilization program". New York State developed this program to enable expenditure relief and allow municipalities to defer fast rising pension costs. This program allows pension costs to be paid for on an amortized basis essentially leading to smoother, more predictable pension costs, as opposed to the year they are incurred. This program offers the County to elect to pay a portion of the annual retirement contribution over a ten year period. The County is able to participate in the program by December 15th of each year independent of the County's previous years' participation. The calculation of the maximum amount of payments that can be deferred is formula based and utilizes the normal contribution rate and a graded contribution rate. The County does not have to amortize each year and can chose to amortize less than the maximum allowed.

The maximum amount eligible to be amortized for the plan year March 31, 2018 is estimated by ERS to be \$704,830 for the original stabilization program. If the County elected to participate, the savings to the 2018 budget would be 75% of this amount, or

\$529,000. The original stabilization program election would require an annual amortization payment, including interest, over the next ten years.

Health Benefits

The County is self-insured for health insurance coverage for employees of the County, the College and their dependents. However, for purposes of this budget, the County does not account for the College's share of health benefits. Health insurance is administered by Empire Blue Cross Blue Shield POS ("point of service") plan and the Empire Blue Cross Blue Shield PPO ("preferred provider organization") plan for employees as well as several other plans for retirees. Health benefits include medical, prescription drugs, dental and vision coverage.

We evaluated the methodology used by the County in formulating its estimate for health benefits. This evaluation included an analysis of the effect of employee contributions toward health insurance costs as well as a health insurance buy-back. The expenditures to the County consist of actual claims incurred, an administrative fee, stop-loss insurance and is reduced by employee reimbursements. Based on actual expenditures through June 2017, and inclusive of the health insurance buy-back for which the full year was paid out as of October, 2017, we project 2017 expenditures, net of employee contributions, to be \$25.95 million. This is approximately \$2.48 million less than the 2017 adopted budget of \$28.43 million. The decrease from the projected 2017 expenditures compared to the 2016 actual expenditures was 6.7%.

Health insurance expenditures in the 2018 Executive budget aggregates to approximately \$28.77 million, which is approximately \$340,000 more than the 2017 adopted budget of \$28.43 million and \$2.82 million greater than our 2017 projected expenditures. This represents an increase of approximately 11% over the 2017 projections. This increase results from annual health insurance increases of 7-10% and more employees than expected reaching the County's stop/loss insurance limits thus requiring additional costs by the County. It should also be noted that in the prior year, the County did not have an agreement in place with Empire Blue Cross Blue Shield and

Kingston Health Alliance which caused employees requiring medical care to seek such care at other area hospitals. Effective September 1, 2017, the two Health Alliance hospitals in Kingston are now considered “in-network” and can be utilized by County employees for all services and healthcare needs. Due to the possibility of catastrophic claims and the lack of historical claims data, we do not project a variance as compared to the 2018 Executive budget.

Social Security Benefits

Social security benefits are comprised of two components; a Social Security rate of 6.2% and a Medicare rate of 1.45% for a combined rate for 2018 of 7.65%. This is the same rate as in 2017. For 2018, the Social Security rate of 6.2% will be applied to an estimated maximum of \$128,700 of wages, slightly up from \$127,200 of wages in 2017, while the Medicare rate of 1.45% has no taxable base limitation. Although the majority of salaries paid to County employees will fall within the first tier, certain salaries may exceed the initial base and an appropriation for this portion must also be calculated.

The 2017 adopted budget provided funding of \$6.30 million for social security contributions. Our analysis, based on the latest available payroll information and projected through the end of the current year, indicates that these costs will total approximately \$5.90 million. This amount is \$400,000 less than the adopted budget.

We obtained information regarding all personal service costs included in the 2018 Executive budget exclusive of 207C payments. A review of the County’s 941 filings for 2016 indicates that approximately 99.4% of salaries are taxable at 7.65%. We then applied this ratio to the total salary base in the proposed budget, added the 1.45% Medicare tax on the remaining salary base, and arrived at our projection of these costs to be \$6.2 million for 2018, an amount that is \$160,000 less than the amount contained in the 2018 Executive budget of \$6.36 million.

The County's policy has been to fund fringe benefits including social security for all budgeted positions. Given the fact that the County has currently 43 vacant positions, if these are not filled, there could be additional savings in this area.

Department of Social Services

The Department of Social Services ("DSS") provides mandated services to those residents who are unable to fully provide for themselves. DSS provides those services under three broad categories:

Medical Assistance

Public Assistance

Children's Services

The 2018 Executive budgeted expenditures of \$116.84 million for DSS is 36.1% of the total proposed County budgeted expenditures as compared to \$119.63 million (36.8%) for 2017. New York State mandates define the majority of the services provided. The County taxation necessary to fund these mandates for the 2018 Executive budget is \$58.94 million, a decrease of \$140,000 over the 2017 adopted budget of \$59.08 million. The County must continue its efforts to screen eligibility and to encourage participants to utilize the most cost effective services offered in order to control costs. The State has issued block grants for certain programs and has also converted certain costs back to the counties in order for the State to meet Federal welfare reform thresholds. Currently, it is prudent for the County to conservatively estimate State and Federal revenues as well as the amount of program expenditures.

The methodology we used to evaluate the 2018 Executive budget consisted of analyzing historical financial information. Utilizing this information, we identified trends, projected costs and reviewed the assumptions made in preparation of the budget.

As a part of our analysis, we requested detailed information from the administration. Examples of the worksheets that were provided to us in the past included; caseload information for each department within DSS by month, monthly expenditures for each department in DSS, and revenue projections for each individual program by source. Unfortunately this year, the reports provided did not include monthly caseload information for all departments and monthly expenditures for each department. Therefore, all projections were based upon historical expenditures and statistical averages; the information provided was not sufficient to incorporate caseload variations into our projections.

Revenues

Each service category has a distinct reimbursement rate based upon current rules and regulations promulgated by both the Federal and State governments. In addition, the State and Federal governments have created block grants to fund the operations of certain programs.

The following schedule summarizes total DSS revenues (000's omitted):

<u>Type</u>	<u>2016 Actual Revenues</u>	<u>2017 Adopted Budget</u>	<u>2018 Executive Budget</u>
Federal	\$ 28,137	\$ 30,837	\$ 28,972
State	29,722	25,254	24,136
Other	5,243	4,451	4,796
County Taxation	51,019	59,085	58,938
Total	<u>\$ 114,121</u>	<u>\$ 119,627</u>	<u>\$ 116,842</u>

<u>Type</u>	<u>2016 % of Actual Revenues</u>	<u>2017 % of Adopted Budget</u>	<u>2018 Executive Budget</u>
Federal	24.66 %	25.78 %	24.80 %
State	26.04	21.11	20.66
Other	4.59	3.72	4.10
County Taxation	<u>44.71</u>	<u>0.49</u>	<u>50.44</u>
Total	<u>100.00 %</u>	<u>51.10 %</u>	<u>100.00 %</u>

Expenditures

The following schedule summarizes the DSS program expenditures (000's omitted):

	<u>2016 Actual Expenditures</u>	<u>2017 Adopted Budget</u>	<u>2018 Executive Budget</u>
DSS Administration	\$ 29,031	\$ 30,731	\$ 30,653
Day Care Program	3,631	4,000	3,600
Services For Recipients	785	850	800
MMIS - Medicaid	34,976	35,306	35,659
Medical Assistance	8	70	10
Family Assistance	11,639	12,640	10,650
Children's Services	25,032	25,000	26,600
Juvenile Delinquent Care	170	250	250
State Training School	0	200	550
Safety Net	8,548	10,200	7,750
Home Energy Assistance Program (HEAP)	132	160	140
Emergency Aid For Adults	<u>169</u>	<u>220</u>	<u>180</u>
	<u>\$ 114,121</u>	<u>\$ 119,627</u>	<u>\$ 116,842</u>

Family Assistance

This program provides financial assistance to eligible families with children deprived of parental support due to health, illness or other reasons. In 2009, during the economic downturn the County had a caseload of 798 clients in this program. The caseload peaked in 2012 at 1,008 cases and has now delivered services to an estimate of 502 cases, per the administration, for 2017. Based on the County's actual expenditures as of September 30, we have projected 2017 expenditures for this program to be \$9.25 million which is \$3.39 million less than the 2017 adopted budget of \$12.64 million. As a result, the County can expect Federal aid to be approximately \$1.40 million less than the adopted budget.

The chart below indicates historical caseloads:

<u>Year</u>	<u>Number of Cases</u>
2017(*)	502
2016	600
2015	785
2014	975
2013	995
2012	1,008
2011	953

*Based on the number of cases as of September 30, 2017 as provided by management.

The 2018 Executive budget includes a decrease of \$1.99 million over the 2017 adopted budget, or \$10.65 million. Based on our projection for 2017 of \$9.25 million and assuming minimal growth in expenditures, we project program expenditures of \$9.62 million, approximately \$1.03 million less than the 2018 Executive budget. Given our lower expenditure projection, Federal aid will be \$550,000 and State aid will be \$120,000 less than the 2018 Executive budget.

Safety Net

Safety Net is a mandated program whereby eligible participants receive basic living grants. This program is driven by the amount of unemployment and the number of eligible participants.

We project expenditures of \$6.98 million in 2017 which is approximately \$3.22 million less than the 2017 adopted budget of \$10.2 million. Federal and State aid will be lower by \$50,000 and \$950,000, respectively, due to the lower projected expenditures.

The chart below indicates historical caseloads:

<u>Year</u>	<u>Number of Cases</u>
2017(*)	639
2016	794
2015	1,018
2014	1,147
2013	1,048
2012	1,007
2011	954

*Based on the number of cases as of September 30, 2017 as provided by management.

The 2018 Executive budget includes \$7.75 million, which is \$2.45 million less than the 2017 adopted budget. Our projection for 2018, which assumes a 5% growth rate was \$7.28 million, which is \$470,000 less than the 2018 Executive budget. State aid will be lower by \$140,000 due to the lower projected expenditures.

Childcare Division

Childcare is a broad category that includes Foster Care, Institutionalized Youth, Adoption Subsidies and Medical Maintenance. Also included in this department are: Handicapped Children program (school-age chargebacks from local schools), Pre-Kindergarten Handicapped Children, Early Intervention and Medicaid adjustments to claims filed with New York State.

The 2017 adopted budget includes \$25.00 million for these expenditures; we are projecting expenditures to be \$26.26 million or approximately \$1.26 million more than the adopted budget. Federal and State aid will be lower by \$46,000 and \$630,000, respectively, based on projected expenditures. The net impact on the County's local share is an unfavorable variance of \$1.94 million.

The 2018 Executive budget for these services is \$26.60 million, \$1.6 million more than the 2017 adopted budget. Our projection for 2018 which assumes a 5% growth rate was \$27.33 million, which is \$730,000 more than the 2018 Executive Budget. Federal and State aid will be higher by \$440,000 due to the higher projected expenditures.

Debt Service

Serial Bonds

The adopted budget for 2017 reflects a budgetary provision of \$9.85 million for principal and interest payments on outstanding debt. The debt service requirement for serial bonds as stated in the December 31, 2016 audited financial statements for 2017 for Governmental Activities and the Ulster County Community College are \$10.40 million. This amount is \$550,000 greater than the adopted budget. We have been advised that the County is planning a bond issuance in November 2017, however, this amount has not been finalized as of this date. This borrowing will likely have no effect on the debt service principal and interest requirements in 2017 and as such our projection is \$10.40 million, an amount \$550,000 greater than the adopted budget.

The 2018 Executive budget includes appropriations of \$10.1 million for principal and interest payments on outstanding debt. Included in this amount are principal payments of \$7.1 million and interest payments of \$3.00 million. Currently, based on the information provided to us by management, the principal requirements due in 2018 are \$6.65 million and the interest requirements are \$2.80 million for a total of \$9.45 million. This amount is \$650,000 less than the Executive budget. This amount may be used to offset the principal and interest requirements for the anticipated November 2017 bond issuance. However, due to the fact that the amount of and the date the 2017 bonds will be issued are not certain at this time, the principal and interest requirements cannot be quantified as to the amount and dates due and as such we will concur with the 2018 Executive budget.

Department of Public Works

Buildings and Grounds

Electricity/Gas

A substantial portion of electricity/gas expenditures are within the Department of Public Works - Buildings and Grounds. Actual expenditures through September 2017, as provided by the County, are \$920,000, which is slightly higher than the prior year's expenditures through September. Our projection of 2017 expenditures through year-end is approximately \$1.31 million, which is \$110,000 less than the adopted budget of \$1.42 million.

Departments	2017 Adopted Budget	2017 Projection	\$ Variance	% Variance
Buildings and Grounds	\$ 1,420,000	\$ 1,310,000	\$ (110,000)	(7.7%)
Other	150,000	150,000	-	-%
	<u>\$ 1,570,000</u>	<u>\$ 1,460,000</u>	<u>\$ (110,000)</u>	<u>(7.0%)</u>

The 2018 Executive budget for the Department of Public Works - Buildings and Grounds includes provisions for electricity/gas in the amount of \$1.30 million, which is a decrease of \$120,000 as compared to the 2017 adopted budget. Given historical data and the possibility of a rise in electricity/gas prices, we project expenditures for 2018 to be \$1.34 million, which is \$40,000 more than the 2018 Executive budget.

Heating Fuel

The County purchases oil and natural gas to heat various County owned buildings. We will focus our attention on the Law Enforcement Division. The 2017 adopted budget for heating fuel in the Law Enforcement Division is \$380,000. Actual expenditures for heating fuel as of September 30, 2017 are approximately \$120,000, an amount that is approximately \$15,000 greater than the same time period in 2016. Assuming relative

stability in prices for the last quarter, we project that 2017 cumulative expenditures will be \$190,000, which is \$190,000 less than the adopted budget.

<u>Departments</u>	<u>2017 Adopted Budget</u>	<u>2017 Projection</u>	<u>\$ Variance</u>	<u>\$ Variance</u>
Buildings and Grounds -				
Law Enforcement	\$ 380,000	\$ 190,000	\$ (190,000)	-50.0%
Other	110,000	110,000	-	0.0%
	<u>\$ 490,000</u>	<u>\$ 300,000</u>	<u>\$ (190,000)</u>	<u>-38.8%</u>

The 2018 Executive budget for heating fuel in the Law Enforcement Division is \$300,000, an amount \$80,000 less than the 2017 adopted budget. Given the current fluctuations in the price of oil, and assuming that the prices will increase in 2018, we project expenditures to be \$220,000, which is \$80,000 less than the 2018 Executive budget.

Snow Removal

Salt and Chloride

2017 year to date expenditures for salt and chloride are approximately \$670,000. Based upon historical information, we project current year expenditures to amount to \$980,000, which is approximately \$80,000 more than the 2017 adopted budget of \$900,000.

The 2018 Executive budget includes an appropriation of \$1 million. Based upon average expenditures over the last four years, we project that 2018 expenditures will approximate the 2018 Executive budget.

Community College Tuition - Chargebacks

The budget provides for payments of tuition, as required by New York State, for County residents attending community colleges other than Ulster Community College. The adopted budget for 2017 includes \$3.3 million for these chargeback payments. Through the first nine months of 2017, the County has expenditures totaling \$1.7 million. Based on the past three years of activity through nine months, the expenditures incurred through September approximate 49% of the total expenditures for the year. Based on this trend, we project the 2017 expenditures to approximate \$3.5 million, an amount that is \$200,000 more than the 2017 adopted budget.

The 2018 Executive budget includes \$3.7 million. Chargeback rates for the 2017/18 academic year have increased by a weighted average of approximately 23% as compared to the 2016/17 academic year. The chart below indicates the dollar and percentage increase for the top colleges.

<u>Community College</u>	<u>2017/18</u>	<u>2016/17</u>	<u>Increase (Decrease)</u>
Fashion Institute of Technology	\$15,400	\$12,500	\$2,900
Sullivan	8,330	7,270	1,060
Columbia Greene	9,290	7,820	1,470
Dutchess	3,270	3,520	(250)
Orange	4,980	4,460	520
Hudson Valley	3,590	2,550	1,040

Based upon this information, we project expenditures of \$3.9 million for 2018, an amount which is \$200,000 more than the 2018 recommended budget.

Ulster County Resource Recovery Agency

The County is required to reimburse the Ulster County Resource Recovery Agency ("Agency") for its operating deficits through a "net service fee" as specified by the County agreement with the Agency. However, in December 2012, the County Legislature passed a countywide flow control law mandating all municipal solid waste go to an Agency designated facility. The tipping fees set by the Agency's Board of Directors should ensure the Agency's annual financial obligations will be met, resulting in an elimination of the County net service fees.

The 2018 Executive budget for the Agency does not include the need for a net service fee from the County. Since the implementation of flow control the Agency has been able to operate within its own revenue structure, in fact generating a surplus in both 2015 (\$3.75 million) and 2016 (\$3.14 million), according to the audited financial statements. The number of tons processed has risen along with a decrease in expenditures thus creating the surplus.

Bus Operations (UCAT)

Miscellaneous Contractual Expenditures

The 2017 adopted budget for Miscellaneous Contractual expenditures was approximately \$200,000. The Executive budget for 2018 has a total of approximately \$400,000, which is \$200,000 more than the 2017 adopted budget. The reason for the additional funds are; \$80,000 for a stop announcement system, \$10,800 for the continued maintenance of the Technology Mobil App and \$75,000 for additional studies and possible implementation of taking over the City of Kingston Bus System. These additions equate to 79% of the increase in budget, which leads us to concur with the 2018 Executive budget.

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CONTINGENCY

CONTINGENCY

The 2017 adopted budget provided for a contingency appropriation of \$800,000. Based on our discussion with the administration, there is no anticipated use of these funds. Given the fact that there were no resolutions utilizing contingency funds during the year the entire account will be returned to the fund balance.

The 2018 Executive budget provides for a contingency appropriation of \$750,000. This is \$50,000 less than the 2017 adopted budget of \$800,000. Based on our discussion with the administration this amount is earmarked for general contingency. Historical analysis shows that there is generally minimal use of the contingent funds, however the nature of the budget line is for potential unknown expenditures.

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FUND BALANCE

Fund Balance

An integral component of the County's budget plan recently has been the reliance on Fund Balance to assist in keeping the tax levy stable and to stay within the tax cap. Consistent to this approach has been the regeneration of the fund balance through managing the fiscal results. To illustrate this point we have put together charts that indicate where the unassigned fund balance will be at year end based upon our findings. We have included both our projection of the fund balance along with the Administrations.

Below is the Department's projection of General Fund unassigned fund balance as compared to ours:

	2017 Current Executive Projected	2017 Consultant Projected
Unassigned Fund Balance January 1, 2017 (Audited)	\$ 25,500,073	\$ 25,500,073
Plus - 2017 Budget Surplus	13,411,186	13,354,000
Plus - 2017 Increase in Assigned Fund Balance "Reserves"	(1,566,807)	(1,566,807)
Less - 2018 Appropriated Fund Balance	<u>(11,946,784)</u>	<u>(11,946,784)</u>
Unassigned Fund Balance December 31, 2017 (Projected)	<u>\$ 25,397,668</u>	<u>\$ 25,340,482</u>

The increase in Restricted and Assigned Fund Balance “reserves” as provided by the County is outlined as follows:

	2016 Actual Year End Reserve Balances	2017	Increase/ (Decrease)
Encumbrances	\$ 4,344,669	\$ 4,250,000	\$ (94,669)
Prepaid Expenditures	5,941,493	5,902,969	(38,524)
Tourism	150,000	150,000	-
Probation Administration Fees	883,403	883,403	-
Jail Telephone Commissions	274,679	274,679	-
Civil & DA Forfeitures	66,061	66,061	-
Stop DWI	178,763	178,763	-
Emergency Telephone (E-911)	707,492	707,492	-
Child Safety Seats	5,860	5,860	-
Traffic Safety Board	3,598	3,598	-
Handicapped Parking Education	14,824	14,824	-
URGENT Forfeitures	154,829	154,829	-
Social Services Restitution	168,173	168,173	-
Risk Retention	126,313	126,313	-
Infrastructure Investment Program	3,300,000	4,500,000	1,200,000
Tax Stabilization Reserve Fund	2,009,998	2,509,998	500,000
	<u>\$ 18,330,155</u>	<u>\$ 19,896,962</u>	<u>\$ 1,566,807</u>

SUMMARY OF FINDINGS

**Ulster County
SUMMARY OF FINDINGS**

	2018		2017	
	Unfavorable Increase in County Share	Favorable Decrease in County Share	Favorable Variance	Unfavorable Variance
Revenues				
Sales Tax	\$ -	\$ 620,000	\$ 3,250,000	\$ -
Interest and Penalties on Real Property Taxes	(250,000)	-	-	(400,000)
Hotel/Motel Occupancy Tax	-	20,000	150,000	-
Gain on Sale of Tax Acquired Property	-	-	150,000	-
Deferred Taxes/Tax Overlay	-	-	700,000	-
County Clerk Fees-				
Recording Division	-	30,000	230,000	-
Motor Division Fees	-	-	100,000	-
Automobile Use Tax	-	20,000	-	(40,000)
Jail - Inmate Board-Ins	-	65,000	120,000	-
Department of Public Works-				
Sale of Real Property	-	-	-	(1,000,000)
Department of Social Services-				
Family Assistance	(670,000)	-	-	(1,400,000)
Safety Net	(140,000)	-	-	(1,000,000)
Child Care Division	-	440,000	-	(676,000)
Total Revenues	\$ (1,060,000)	\$ 1,195,000	\$ 4,700,000	\$ (4,516,000)
Expenditures				
Personnel Expenditures-				
Salaries	\$ -	\$ -	\$ 4,000,000	\$ -
Overtime	-	-	-	(650,000)
Jail-				
Food Costs	(20,000)	-	-	(30,000)
Medical - Health Care Services	-	-	20,000	-
Employee Benefits-				
Retirement Costs	-	-	360,000	-
Health Benefits	-	-	2,480,000	-
Social Security	-	160,000	400,000	-
Department of Social Services-				
Day Care	-	-	600,000	-
Medicaid Management Information Systems	-	-	370,000	-
Family Assistance	-	1,030,000	3,390,000	-
Safety Net	-	470,000	3,220,000	-
Child Care Division	(730,000)	-	-	(1,260,000)
Debt Service-				
Serial Bonds	-	-	-	(550,000)
Department of Public Works-				
Buildings and Grounds				
Electricity/Gas	(40,000)	-	110,000	-
Heating Fuel	-	80,000	190,000	-
Snow Removal-				
Salt and Chloride	-	-	-	(80,000)
Community College Tuition	(200,000)	-	-	(200,000)
Contingency	-	-	800,000	-
Total Expenditures	(990,000)	1,740,000	15,940,000	(2,770,000)
Total Revenues and Expenditures	(2,050,000)	2,935,000	20,640,000	(7,286,000)
Net Impact to County Taxation	\$ -	\$ 885,000	\$ 13,354,000	\$ -

DSS, Net Effect = \$3,244,000 Favorable Variance 2017.
DSS, Net Effect = \$400,000 Favorable Variance 2018.

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CONCLUSION

CONCLUSION

The County has faced many challenges over the last few years. Our past reviews have highlighted these challenges and explained how the County was addressing them. They include: rising fringe benefit costs, labor contracts, State mandates and most importantly the longest recession of recent years. Through all of this, the County was able to avoid deferring pension costs, consolidated operations, maintained the size of the County workforce and absorbed the cost of the safety net program. All of these issues were addressed while keeping within the New York State Tax Cap and again this year reducing the tax burden on its citizens.

The 2016 audited financial statements indicate the County's General Fund had a combined assigned and unassigned Fund Balance of \$54.83 million (excluding encumbrances). Both the County's projections and our projections indicate that the current operations will utilize fund balance. The General Fund 2017 adopted budget included \$15.34 million appropriated fund balance. Our projection indicates that the County will end the year with a budgetary surplus of \$13.35 million which means that only \$1.99 million of this appropriation will be utilized. This is compared to the County's estimate of budgetary surplus of \$13.41 million therefore utilizing \$1.93 million of fund balance. This means that the 2017 results will leave the County with approximately \$52.84 million of assigned and unassigned Fund Balance. The 2018 Executive budget is applying \$12.75 million of that amount (General Fund \$11.95 million) to provide funding for its ongoing operations.

The County has always taken a conservative approach when it adopts its operating plan. This approach is what allows the County to appropriate fund balance knowing that much of it will not be utilized. For 2017, we are projecting a surplus of \$3.25 million in sales tax collections and a savings of \$3.24 million (net of Federal and State aid) in social service programs. In addition, the County was able to accumulate almost \$4 million in salary savings and saved approximately \$3.24 million in fringe benefits. These categories account for the majority of the budgetary surplus.

It is our recommendation that the County, if it chooses to implement any of our findings, place them into the contingency account. This will allow the County to have sufficient funds available in case of any unplanned or unforeseen events. Also, we suggest the County consider preparing a multi-year budget plan to ensure that the fund balance remains at its current healthy level. This budget relies on the application of fund balance to eliminate the need for a substantial tax increase, 15.58% based on this year's levy. Such a plan would protect the County from significant tax increases in the future while helping maintain balanced spending plans. Furthermore, the County is now operating within the confines of the New York State Tax Cap. The County has done well in not relying on tax increases to balance its budgetary needs, in fact, it has lowered taxes the last two years. Since the County has not utilized the allowable tax cap growth they can carry over any unused cap growth, up to 1.5% of the tax levy, to the following tax year. Thus allowing for more flexibility in future years.

In conclusion, the 2018 Executive budget appears to provide sufficient funding for all of its current operational needs. The only unresolved issue is the unsettled labor contracts as pointed out in our personnel expenditure section of the report. The County has a payroll of approximately \$82 million. Therefore, if the contracts call for a 1% increase, the County would need to appropriate approximately \$820,000 for each year and this amount would be compounded for each year the contracts remain unsettled.

Our concern, as it is with every municipality, is that the fund balance remain at an appropriate level to sustain your desired services without having a large tax increase or a diminishment of these services in future years. As always, we are available to answer any questions that may arise at any time during your budget process.

EXHIBITS

BUDGET SUMMARY FOR 2018

	2017 Adopted Budget	2018 Executive Budget	Increase (Decrease)	Percentage
Total Appropriations	<u>\$ 324,883,144</u>	<u>\$ 323,971,735</u>	<u>\$ (911,409)</u>	<u>(0.28%)</u>
Revenues:				
State Aid	\$ 46,043,262	\$ 46,029,620	\$ (13,642)	(0.03%)
Federal Aid	38,452,626	35,723,360	(2,729,266)	(7.10%)
Property Taxes	76,893,016	76,700,783	(192,233)	(0.25%)
Sales Tax	111,672,331	117,631,568	5,959,237	5.34%
Appropriated Fund Balance	16,344,341	12,746,784	(3,597,557)	(22.01%)
Transfers	-	3,271,304	3,271,304	100.00%
Other	35,477,568	31,868,316	(3,609,252)	(10.17%)
	<u>\$ 324,883,144</u>	<u>\$ 323,971,735</u>	<u>\$ (911,409)</u>	<u>(0.28%)</u>

BUDGET INCREASES (DECREASES) WITH
GROSS BUDGET AND COUNTY TAXATION BY DEPARTMENT

EXHIBIT 1A

		Increase (Decrease)			
		2017 Adopted Budget	2018 Executive Budget	Amount	Percentage
COUNTY OPERATING DEPARTMENTS:					
1010	Legislature	\$ 843,840	\$ 855,130	\$ 11,290	1.34%
1040	Clerk of Legislature	1,040,021	1,094,396	54,375	5.23%
1110	Court Security	37,678	37,699	21	0.06%
1162	Unified Court	15,000	20,000	5,000	33.33%
1165	District Attorney	4,429,937	4,582,031	152,094	3.43%
1170	Public Defender	2,447,524	2,591,542	144,018	5.88%
1185	Medical Examiner	950,780	891,140	(59,640)	-6.27%
1230	Executive	1,025,480	1,040,065	14,585	1.42%
1310	Finance	4,223,683	4,255,371	31,688	0.75%
1315	Comptroller	795,979	796,603	624	0.08%
1340	Budget	338,408	344,546	6,138	1.81%
1345	Purchasing	1,102,381	1,188,334	85,953	7.80%
1355	Real Property	513,455	496,587	(16,868)	-3.29%
1410	County Clerk	4,028,670	4,179,358	150,688	3.74%
1420	County Attorney	1,575,505	1,692,623	117,118	7.43%
1430	Personnel	1,383,597	1,377,955	(5,642)	-0.41%
1450	Board of Elections	1,932,228	2,029,765	97,537	5.05%
1490	Public Works Admin	898,785	906,461	7,676	0.85%
1620	Buildings	8,992,098	9,024,801	32,703	0.36%
1640	Central Garage	706,314	819,569	113,255	16.03%
1680	Information Services	7,047,664	7,015,548	(32,116)	-0.46%
1910	Unallocated Insurance	5,326,908	5,282,287	(44,621)	-0.84%
1920	Municipal Dues	34,208	39,828	5,620	16.43%
1985	Distribution of Sales Tax	16,482,578	16,857,642	375,064	2.28%
1990	Contingent	806,742	750,000	(56,742)	-7.03%
2490	Comm College Tuition	3,300,000	3,700,000	400,000	12.12%
2495	Contribution to UCCC	6,400,863	6,400,863	-	0.00%
2989	Other Education	10,000	10,000	-	0.00%
3020	Public Safety Communication Sys.	3,730,373	4,363,187	632,814	16.96%
3110	Sheriff	10,634,327	11,015,549	381,222	3.58%
3140	Probation	6,143,296	6,565,458	422,162	6.87%
3150	Jail	21,726,460	22,316,188	589,728	2.71%
3155	Rehab Svcs	188,357	181,156	(7,201)	-3.82%
3189	Drug Investigations	835,580	650,954	(184,626)	-22.10%
3410	Fire Fighting	140,193	149,542	9,349	6.67%
3411	Arson Task Force	60,856	59,856	(1,000)	-1.64%
3620	Safety Inspections	419,390	425,287	5,897	1.41%
4010	Public Health	5,979,264	5,629,001	(350,263)	-5.86%
4082	WIC	815,431	792,268	(23,163)	-2.84%
4230	Cont.Narc. Add'l Cent Serv.	1,106,163	1,156,166	50,003	4.52%
4310	Mental Health Admin	1,748,827	1,415,272	(333,555)	-19.07%
4320	Mental Health Support	1,559,284	1,719,479	160,195	10.27%
4322	MH Contracted Svcs-OMH & OMRDD Svcs	7,884,219	8,208,531	324,312	4.11%
4390	Psychiatric-Criminal Actions	300,000	300,000	-	0.00%
5630	Bus Operations	6,855,311	5,833,200	(1,022,111)	-14.91%
5650	Off-Street Parking	51,105	48,684	(2,421)	-4.74%
6010	Social Services	30,730,619	30,652,448	(78,171)	-0.25%
6055	Day Care Block Grant	4,000,000	3,600,000	(400,000)	-10.00%
6070	Services for Recipients	850,000	800,000	(50,000)	-5.88%
6101	Medical Assistance	70,000	10,000	(60,000)	-85.71%
6102	Medical Assistance-MMIS	35,305,751	35,659,354	353,603	1.00%
6109	Family Assistance	12,640,000	10,650,000	(1,990,000)	-15.74%

Revenues - 2018 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2018	2017		
\$ -	\$ -	\$ -	\$ 855,130	\$ 784,840	\$ 70,290	8.96%
-	-	-	1,094,396	1,040,021	54,375	5.23%
35,020	-	-	2,679	2,678	1	0.04%
-	-	-	20,000	15,000	5,000	33.33%
537,000	-	330,325	3,714,706	3,651,637	63,069	1.73%
375,465	-	-	2,216,077	2,182,039	34,038	1.56%
-	-	700	890,440	950,080	(59,640)	-6.28%
-	-	-	1,040,065	1,025,480	14,585	1.42%
1,517,500	-	8,286,000	(5,548,129)	(3,867,317)	(1,680,812)	43.46%
-	-	-	796,603	795,979	624	0.08%
-	-	-	344,546	338,408	6,138	1.81%
-	-	160,000	1,028,334	942,381	85,953	9.12%
-	-	14,000	482,587	498,955	(16,368)	-3.28%
-	-	2,745,555	1,433,803	1,570,784	(136,981)	-8.72%
-	-	0	1,692,623	1,570,505	122,118	7.78%
-	-	17,200	1,360,755	1,364,087	(3,332)	-0.24%
340,369	-	19,000	1,670,396	1,570,859	99,537	6.34%
-	-	1,225,000	(318,539)	(326,215)	7,676	-2.35%
275,000	-	571,031	8,178,770	7,282,088	896,682	12.31%
-	-	313,700	505,869	362,614	143,255	39.51%
-	-	70,760	6,944,788	6,926,664	18,124	0.26%
-	-	330,200	4,952,087	5,046,808	(94,721)	-1.88%
-	-	-	39,828	34,208	5,620	16.43%
-	-	117,631,568	(100,773,926)	(95,189,753)	(5,584,173)	5.87%
-	-	-	750,000	806,742	(56,742)	-7.03%
-	-	75,000	3,625,000	3,220,000	405,000	12.58%
-	-	-	6,400,863	6,400,863	-	0.00%
-	-	10,000	-	-	-	-
676,553	373,247	863,711	2,449,676	2,393,479	56,197	2.35%
76,500	140,000	1,189,679	9,609,370	9,470,319	139,051	1.47%
744,986	455,498	568,495	4,796,479	4,537,824	258,655	5.70%
12,500	44,000	482,074	21,777,614	21,209,257	568,357	2.68%
37,214	-	2,000	141,942	148,107	(6,165)	-4.16%
-	60,000	52,864	538,090	752,580	(214,490)	-28.50%
-	-	-	149,542	140,193	9,349	6.67%
-	-	-	59,856	60,856	(1,000)	-1.64%
-	-	-	425,287	413,390	11,897	2.88%
2,196,102	199,460	493,110	2,740,329	3,083,776	(343,447)	-11.14%
-	792,268	-	-	62,339	(62,339)	-100.00%
165,788	730,738	-	259,640	209,639	50,001	23.85%
452,647	222,514	-	740,111	1,010,774	(270,663)	-26.78%
-	-	6,000	1,713,479	1,553,284	160,195	10.31%
6,819,012	-	-	1,389,519	1,160,530	228,989	19.73%
-	-	-	300,000	300,000	-	0.00%
2,037,962	1,103,699	743,000	1,948,539	1,659,039	289,500	17.45%
-	-	38,200	10,484	14,905	(4,421)	-29.66%
9,494,059	17,290,247	104,000	3,764,142	3,482,479	281,663	8.09%
358,479	2,987,306	17,000	237,215	798,454	(561,239)	-70.29%
228,776	285,468	4,500	281,256	153,932	127,324	82.71%
(50,000)	(50,000)	-	110,000	100,000	10,000	10.00%
-	-	200,000	35,459,354	35,205,751	253,603	0.72%
453,868	5,207,561	1,180,000	3,808,571	4,092,553	(283,982)	-6.94%

(Continued)

COUNTY OF ULSTER, NEW YORK

BUDGET INCREASES (DECREASES) WITH
GROSS BUDGET AND COUNTY TAXATION BY DEPARTMENT (Continued)

EXHIBIT 1A

	2017 Adopted Budget	2018 Executive Budget	Increase (Decrease)	
			Amount	Percentage
6119 Child Care	\$ 25,000,000	\$ 26,600,000	\$ 1,600,000	6.40%
6123 Juvenile Delinquent	250,000	250,000	-	0.00%
6129 State Training School	200,000	550,000	350,000	175.00%
6140 Safety Net	10,200,000	7,750,000	(2,450,000)	-24.02%
6141 Home Energy Assistance	160,000	140,000	(20,000)	-12.50%
6142 Emergency Aid for Adults	220,000	180,000	(40,000)	-18.18%
6410 Tourism	1,091,964	1,125,128	33,164	3.04%
6510 Veterans Services	947,817	896,112	(51,705)	-5.46%
6610 Weights & Measures	190,916	195,161	4,245	2.22%
6772 Office for the Aging	3,316,515	3,116,281	(200,234)	-6.04%
6989 Other Eco.Opp & Development-Community Action	16,313	21,750	5,437	33.33%
7110 Parks	399,757	406,894	7,137	1.79%
7310 Youth Programs	469,573	481,959	12,386	2.64%
7410 Libraries	55,688	74,250	18,562	33.33%
7510 Historian	26,150	16,150	(10,000)	-38.24%
7560 Other Performing Arts	67,688	90,250	22,562	33.33%
8020 Planning	1,732,134	1,794,476	62,342	3.60%
8040 Human Rights	18,751	21,764	3,013	16.07%
8090 Environmental Controls	405,721	458,521	52,800	13.01%
8710 Conservation	331,125	441,500	110,375	33.33%
8989 Other Home & Community	68,250	91,000	22,750	33.33%
9010 State Retirement	620,886	589,414	(31,472)	-5.07%
9050 Unemployment Insurance	75,000	75,000	-	0.00%
9055 Disability Insurance	130,950	126,950	(4,000)	-3.05%
9060 Hospital & Medical	5,365,089	4,915,197	(449,892)	-8.39%
9089 Other Employee Benefits	1,697,641	1,830,078	132,437	7.80%
9730 BANS	445,000	525,000	80,000	17.98%
Appropriated Fund Balance	-	-	-	0.00%
Appropriated Reserves	-	-	-	0.00%
Deferred Property Tax	-	-	-	0.00%
A - GENERAL FUND	283,968,060	283,244,559	(723,501)	-0.25%
B - COMMUNITY DEVELOPMENT	2,299,186	1,568,324	(730,862)	-31.79%
D - COUNTY ROAD FUND	14,790,975	14,841,531	50,556	0.34%
E - ROAD MACHINERY FUND	3,905,321	3,851,792	(53,529)	-1.37%
S - WORKERS COMP FUND	10,072,917	10,343,752	270,835	2.69%
V - DEBT SERVICE FUND	9,846,685	10,121,777	275,092	2.79%
TOTAL ALL FUNDS	\$ 324,883,144	\$ 323,971,735	\$ (911,409)	-0.28%

Revenues - 2018 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2018	2017		
\$ 11,502,184	\$ 3,272,245	\$ 2,296,848	\$ 9,528,723	\$ 8,081,665	\$ 1,447,058	17.91%
59,114	12,553	8,000	170,333	169,933	400	0.24%
-	-	-	550,000	200,000	350,000	175.00%
2,000,000	122,311	700,000	4,927,689	6,638,768	(1,711,079)	-25.77%
-	(156,000)	285,000	11,000	51,191	(40,191)	100.00%
89,750	-	500	89,750	110,000	(20,250)	-18.41%
68,032	-	20,000	1,037,096	847,966	189,130	22.30%
13,000	-	-	883,112	917,817	(34,705)	-3.78%
10,242	-	85,000	99,919	95,674	4,245	4.44%
1,188,823	865,999	84,121	977,338	879,134	98,204	11.17%
-	-	-	21,750	16,313	5,437	33.33%
-	-	191,150	215,744	219,157	(3,413)	-1.56%
292,041	-	-	189,918	177,632	12,286	6.92%
-	-	-	74,250	55,688	18,562	33.33%
-	-	-	16,150	26,150	(10,000)	-38.24%
-	-	-	90,250	67,688	22,562	33.33%
17,000	480,000	55,050	1,242,426	1,168,309	74,117	6.34%
-	-	-	21,764	18,751	3,013	16.07%
28,000	-	113,943	316,578	270,501	46,077	17.03%
-	-	-	441,500	331,125	110,375	33.33%
-	-	-	91,000	68,250	22,750	33.33%
-	-	589,414	-	-	-	0.00%
-	-	-	75,000	75,000	-	0.00%
-	-	9,838	117,112	121,550	(4,438)	-3.65%
-	-	800,000	4,115,197	4,115,089	108	0.00%
-	-	-	1,830,078	1,697,641	132,437	7.80%
-	-	-	525,000	445,000	80,000	17.98%
-	-	11,946,784	(11,946,784)	(15,344,341)	3,397,557	-22.14%
-	-	200,000	(200,000)	(200,000)	-	0.00%
-	-	(1,000,000)	1,000,000	1,000,000	-	0.00%
42,052,986	34,439,114	154,130,320	52,622,139	53,335,546	(713,407)	-1.36%
282,478	1,284,246	1,600	-	-	-	0.00%
3,694,156	-	165,900	10,981,475	10,833,964	147,511	1.36%
-	-	867,500	2,984,292	2,876,821	107,471	100.00%
-	-	10,343,752	-	-	-	0.00%
-	-	8,900	10,112,877	9,846,685	266,192	2.70%
\$ 46,029,620	\$ 35,723,360	\$ 165,517,972	\$ 76,700,783	\$ 76,893,016	\$ (192,233)	-0.25%

BUDGET INCREASES (DECREASES) WITH GROSS
BUDGET AND COUNTY TAXATION BY FUNCTION (Continued)

EXHIBIT 1B

	2017 Adopted Budget	2018 Executive Budget	Increase (Decrease)	
			Amount	Percentage
<u>General Services:</u>				
1620 Buildings	\$ 8,992,098	\$ 9,024,801	\$ 32,703	0.36%
1640 Central Garage	706,314	819,569	113,255	16.03%
1680 Central Data Processing	7,047,664	7,015,548	(32,116)	-0.46%
	16,746,076	16,859,918	113,842	0.68%
<u>Special Items:</u>				
1910 Unallocated Insurance	5,326,908	5,282,287	(44,621)	-0.84%
1920 Municipal Association Dues	34,208	39,828	5,620	16.43%
1985 Distribution of Sales Tax	16,482,578	16,857,642	375,064	2.28%
1990 Contingent Account	806,742	750,000	(56,742)	-7.03%
	22,650,436	22,929,757	279,321	1.23%
<u>Education:</u>				
2490 Community College - Out of Cnty	3,300,000	3,700,000	400,000	12.12%
2495 Contribution To Community Coll	6,400,863	6,400,863	-	0.00%
2980 Other Education	10,000	10,000	-	0.00%
	9,710,863	10,110,863	400,000	4.12%
<u>Public Safety:</u>				
3020 Public Safety Communication Sys	3,730,373	4,363,187	632,814	16.96%
3110 Sheriff	10,634,327	11,015,549	381,222	3.58%
3140 Probation	6,143,296	6,565,458	422,162	6.87%
3150 Jail	21,726,460	22,316,188	589,728	2.71%
3155 Rehabilitation Services	188,357	181,156	(7,201)	-3.82%
3989 Drug Investigations	835,580	650,954	(184,626)	-22.10%
3410 Fire Fighting	140,193	149,542	9,349	6.67%
3411 Arson Task Force	60,856	59,856	(1,000)	-1.64%
3620 Safety Inspections	419,390	425,287	5,897	1.41%
	43,878,832	45,727,177	1,848,345	4.21%

Revenues - 2018 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2018	2017		
\$ 275,000	\$ -	\$ 571,031	\$ 8,178,770	\$ 7,282,088	\$ 896,682	12.31%
-	-	313,700	505,869	362,614	143,255	39.51%
-	-	70,760	6,944,788	6,926,664	18,124	0.26%
275,000	-	955,491	15,629,427	14,571,366	1,058,061	7.26%
-	-	330,200	4,952,087	5,046,808	(94,721)	-1.88%
-	-	-	39,828	34,208	5,620	16.43%
-	-	117,631,568	(100,773,926)	(95,189,753)	(5,584,173)	5.87%
-	-	-	750,000	806,742	(56,742)	-7.03%
-	-	117,961,768	(95,032,011)	(89,301,995)	(5,730,016)	6.42%
-	-	75,000	3,625,000	3,220,000	405,000	12.58%
-	-	-	6,400,863	6,400,863	-	0.00%
-	-	10,000	-	-	-	0.00%
-	-	85,000	10,025,863	9,620,863	405,000	4.21%
676,553	373,247	863,711	2,449,676	2,393,479	56,197	2.35%
76,500	140,000	1,189,679	9,609,370	9,470,319	139,051	1.47%
744,986	455,498	568,495	4,796,479	4,537,824	258,655	5.70%
12,500	44,000	482,074	21,777,614	21,209,257	568,357	2.68%
37,214	-	2,000	141,942	148,107	(6,165)	-4.16%
-	60,000	52,864	538,090	752,580	(214,490)	-28.50%
-	-	-	149,542	140,193	9,349	6.67%
-	-	-	59,856	60,856	(1,000)	-1.64%
-	-	-	425,287	413,390	11,897	2.88%
1,547,753	1,072,745	3,158,823	39,947,856	39,126,005	821,851	2.10%

(Continued)

COUNTY OF ULSTER, NEW YORK

BUDGET INCREASES (DECREASES) WITH GROSS
BUDGET AND COUNTY TAXATION BY FUNCTION (Continued)

EXHIBIT IB

	2017 Adopted Budget	2018 Executive Budget	Increase (Decrease)	
			Amount	Percentage
<u>Transportation:</u>				
5630 Bus Operations	\$ 6,855,311	\$ 5,833,200	\$ (1,022,111)	-14.91%
5650 Offstreet Parking	51,105	48,684	(2,421)	-4.74%
	6,906,416	5,881,884	(1,024,532)	-14.83%
<u>Department of Social Services:</u>				
6010 Social Services Administration	30,730,619	30,652,448	(78,171)	-0.25%
6055 Day Care Block Grant	4,000,000	3,600,000	(400,000)	-10.00%
6070 Services For Recipients	850,000	800,000	(50,000)	-5.88%
6101 Medical Assistance	70,000	10,000	(60,000)	-85.71%
6102 Medical Assistance - MMIS	35,305,751	35,659,354	353,603	1.00%
6109 Family Assistance	12,640,000	10,650,000	(1,990,000)	-15.74%
6119 Children's Services	25,000,000	26,600,000	1,600,000	6.40%
6123 Juvenile Delinquent Care	250,000	250,000	-	0.00%
6129 State Training School	200,000	550,000	350,000	175.00%
6140 Home Relief -Safety Net	10,200,000	7,750,000	(2,450,000)	-24.02%
6141 Home Energy Assistance	160,000	140,000	(20,000)	-12.50%
6142 Emergency Aid for Adults	220,000	180,000	(40,000)	-18.18%
	119,626,370	116,841,802	(2,784,568)	-2.33%
<u>Economic Assistance and Opportunity:</u>				
6410 Tourism	1,091,964	1,125,128	33,164	3.04%
6510 Veterans Service	947,817	896,112	(51,705)	-5.46%
6610 Weights and Measures	190,916	195,161	4,245	2.22%
6772 Office for the Aging	3,316,515	3,116,281	(200,234)	-6.04%
6989 Other Economic Opportunities 7 Develop.	16,313	21,750	5,437	33.33%
	5,563,525	5,354,432	(209,093)	-3.76%
<u>Culture and Recreation</u>				
7110 Parks	399,757	406,894	7,137	1.79%
7310 Youth Programs	469,573	481,959	12,386	2.64%
7410 Libraries	55,688	74,250	18,562	33.33%
7510 County Historian	26,150	16,150	(10,000)	-38.24%
7560 Other Performing Arts	67,688	90,250	22,562	33.33%
	1,018,856	1,069,503	50,647	4.97%

Revenues - 2018 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2018	2017		
\$ 2,037,962	\$ 1,103,699	\$ 743,000	\$ 1,948,539	\$ 1,659,039	\$ 289,500	17.45%
-	-	38,200	10,484	14,905	(4,421)	-29.66%
2,037,962	1,103,699	781,200	1,959,023	1,673,944	285,079	17.03%
9,494,059	17,290,247	104,000	3,764,142	3,482,479	281,663	8.09%
358,479	2,987,306	17,000	237,215	798,454	(561,239)	-70.29%
228,776	285,468	4,500	281,256	153,932	127,324	82.71%
(50,000)	(50,000)	-	110,000	100,000	10,000	10.00%
-	-	200,000	35,459,354	35,205,751	253,603	0.72%
453,868	5,207,561	1,180,000	3,808,571	4,092,553	(283,982)	-6.94%
11,502,184	3,272,245	2,296,848	9,528,723	8,081,665	1,447,058	17.91%
59,114	12,553	8,000	170,333	169,933	400	0.24%
-	-	-	550,000	200,000	350,000	175.00%
2,000,000	122,311	700,000	4,927,689	6,638,768	(1,711,079)	-25.77%
-	(156,000)	285,000	11,000	51,191	(40,191)	-78.51%
89,750	-	500	89,750	110,000	(20,250)	-18.41%
24,136,230	28,971,691	4,795,848	58,938,033	59,084,726	(146,693)	-0.25%
68,032	-	20,000	1,037,096	847,966	189,130	22.30%
13,000	-	-	883,112	917,817	(34,705)	-3.78%
10,242	-	85,000	99,919	95,674	4,245	4.44%
1,188,823	865,999	84,121	977,338	879,134	98,204	11.17%
-	-	-	21,750	16,313	5,437	33.33%
1,280,097	865,999	189,121	3,019,215	2,756,904	262,311	9.51%
-	-	191,150	215,744	219,157	(3,413)	-1.56%
292,041	-	-	189,918	177,632	12,286	6.92%
-	-	-	74,250	55,688	18,562	33.33%
-	-	-	16,150	26,150	(10,000)	-38.24%
-	-	-	90,250	67,688	22,562	33.33%
292,041	-	191,150	586,312	546,315	39,997	7.32%

(Continued)

BUDGET INCREASES (DECREASES) WITH GROSS
BUDGET AND COUNTY TAXATION BY FUNCTION (Continued)

EXHIBIT IB

	2017 Adopted Budget	2018 Executive Budget	Increase (Decrease)	
			Amount	Percentage
<u>Home & Community Services:</u>				
8020 Department of Planning	\$ 1,732,134	\$ 1,794,476	\$ 62,342	3.60%
8040 Human Rights Commission	18,751	21,764	3,013	16.07%
8090 Environmental Control	405,721	458,521	52,800	13.01%
8710 Conservation	331,125	441,500	110,375	33.33%
8989 Other Home and Community	68,250	91,000	22,750	33.33%
	2,555,981	2,807,261	251,280	9.83%
<u>Employee Benefits:</u>				
9010 State Retirement	620,886	589,414	(31,472)	-5.07%
9050 Unemployment Insurance	75,000	75,000	-	0.00%
9055 Disability Insurance	130,950	126,950	(4,000)	-3.05%
9060 Hospital & Medical	5,365,089	4,915,197	(449,892)	-8.39%
9089 Other Employee Benefits	1,697,641	1,830,078	132,437	7.80%
	7,889,566	7,536,639	(352,927)	-4.47%
<u>Interfund Transfers & Debt Service:</u>				
9730 Bond Anticipation Notes - Interest	445,000	525,000	80,000	17.98%
Total General Fund - Unadjusted	283,968,060	283,244,559	(723,501)	-0.25%
<u>Adjustments:</u>				
Appropriated Fund Balance	-	-	-	-
Appropriated Reserves	-	-	-	-
Deferred Property Tax	-	-	-	-
Total General Fund - Adjusted	\$ 283,968,060	\$ 283,244,559	\$ (723,501)	-0.25%

Revenues - 2018 Executive Budget

County Taxation

					Increase (Decrease) Amount	Percentage
State	Federal	Other	2018	2017		
\$ 17,000	\$ 480,000	\$ 55,050	\$ 1,242,426	\$ 1,168,309	\$ 74,117	6.34%
-	-	-	21,764	18,751	3,013	16.07%
28,000	-	113,943	316,578	270,501	46,077	17.03%
-	-	-	441,500	331,125	110,375	33.33%
-	-	-	91,000	68,250	22,750	33.33%
45,000	480,000	168,993	2,113,268	1,856,936	256,332	13.80%
-	-	589,414	-	-	-	0.00%
-	-	-	75,000	75,000	-	0.00%
-	-	9,838	117,112	121,550	(4,438)	-3.65%
-	-	800,000	4,115,197	4,115,089	108	0.00%
-	-	-	1,830,078	1,697,641	132,437	7.80%
-	-	1,399,252	6,137,387	6,009,280	128,107	2.13%
-	-	-	525,000	445,000	80,000	17.98%
42,052,986	34,439,114	142,983,536	63,768,923	67,879,887	(4,110,964)	-6.06%
-	-	11,946,784	(11,946,784)	(15,344,341)	3,397,557	22.14%
-	-	200,000	(200,000)	(200,000)	-	0.00%
-	-	(1,000,000)	1,000,000	1,000,000	-	0.00%
\$ 42,052,986	\$ 34,439,114	\$ 154,130,320	\$ 52,622,139	\$ 53,335,546	\$ (713,407)	-1.34%

(Continued)

**SCHEDULE OF ADOPTED PROPERTY TAX LEVIES
LAST TEN FISCAL YEARS**

<u>Year</u>	<u>Adopted Tax Levies</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
2009	74,350,140		
2010	76,944,960	2,594,820	3.49%
2011	76,944,960	-	0.00%
2012	78,860,389	1,915,429	2.49%
2013	78,730,408	(129,981)	-0.16%
2014	78,730,408	-	0.00%
2015	77,943,104	(787,304)	-1.00%
2016	77,085,730	(857,374)	-1.10%
2017	76,893,016	(192,714)	-0.25%
2018	* 76,700,783	(192,233)	-0.25%

* 2018 Executive Budget

**SCHEDULE OF TAXABLE ASSESSMENTS
LAST TEN FISCAL YEARS**

<u>Year</u>	<u>Full Value of Taxable Assessments</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
2009	21,484,261,701	(539,114,075)	-2.51%
2010	20,945,147,626	(1,006,184,346)	-4.80%
2011	19,938,963,280	(1,081,738,671)	-5.43%
2012	18,857,224,609	(348,176,450)	-1.85%
2013	18,509,048,159	(564,580,345)	-3.05%
2014	17,944,467,814	(363,600,563)	-2.03%
2015	17,580,867,251	338,467,045	1.93%
2016	17,919,334,296	3,035,584,396	16.94%
2017	20,954,918,692	199,811,205	0.95%
2018	21,154,729,897 (Estimated)		

* Total Assessed valuation is from the Assessor's Report included with Executive Summary



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