

Ulster County Municipalities Savings & Sales Tax Review

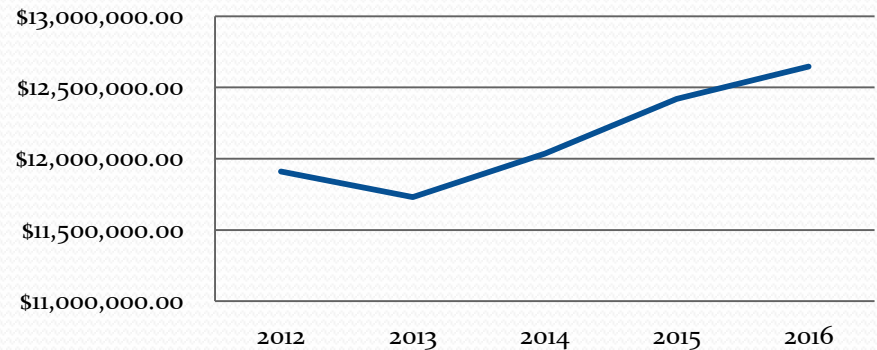
History of Sales Tax

- Resolution 286 of 1968 – Sales Tax Percentages:
 - County 100%
- Resolution 183 of 1993 – Sales Tax Percentages:
 - County 88%
 - City of Kingston 10%
 - Towns of Ulster 2%
- Resolution 260 of 2001 – Sales Tax Percentages:
 - County 85.5%
 - City of Kingston 11.5%
 - Towns of Ulster 3%
- Resolution 251 of 2010 – Allowed for the latest Sales Tax Agreement with the City of Kingston to be executed. This Agreement expires February 29, 2016.

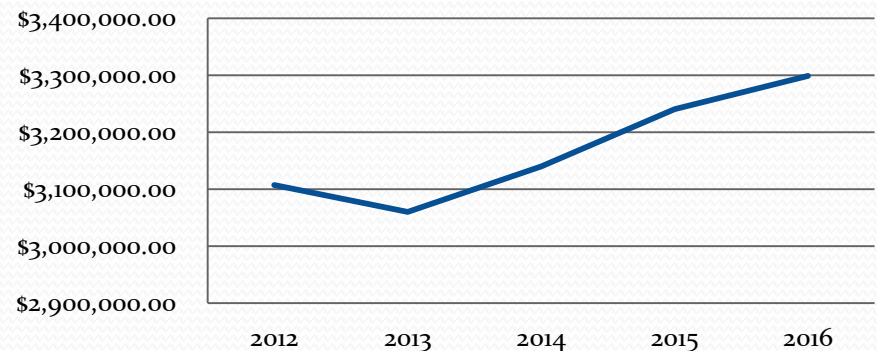
Sales Tax Figures

- With the exception of fiscal year 2013, sales tax revenues have been on the incline for the Towns of Ulster County and the City of Kingston.
- For fiscal year 2016, the County has budgeted **\$3,298,981** in sales tax revenue for the Towns, and **\$12,646,095** in sales tax revenue for the City of Kingston.
- The 2016 figures represent a growth rate in budgeted sales tax of **1.8%**.

City of Kingston Sales Tax



Ulster County Towns Sales Tax



Town Sales Tax Distribution

- From fiscal year 2013 to 2014, 16 of the 20 Towns of Ulster County received an increase in actual sales tax revenues.
- Budgeted figures for 2015, predict only 1 town will not receive an increase in sales tax during the course of the fiscal year.

	2013	2014	2015	2016
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Denning	\$ 27,232.00	\$ 28,572.00	\$ 29,808.76	\$ 30,019.93
Esopus	\$ 149,126.00	\$ 153,300.00	\$ 158,764.07	\$ 161,067.52
Gardiner	\$ 148,137.00	\$ 150,672.00	\$ 154,875.97	\$ 158,306.26
Hardenburgh	\$ 30,136.00	\$ 31,419.00	\$ 33,696.86	\$ 33,010.47
Hurley	\$ 142,237.00	\$ 154,869.00	\$ 163,624.19	\$ 162,715.57
Town of Kingston	\$ 15,786.00	\$ 15,616.00	\$ 15,876.41	\$ 16,407.31
Lloyd	\$ 186,900.00	\$ 195,212.00	\$ 201,209.15	\$ 205,101.83
Marbletown	\$ 166,222.00	\$ 175,387.00	\$ 182,092.66	\$ 184,273.92
Marlborough	\$ 140,494.00	\$ 136,881.00	\$ 141,915.64	\$ 143,815.78
New Paltz	\$ 213,902.00	\$ 217,138.00	\$ 225,185.77	\$ 228,137.78
Olive	\$ 216,491.00	\$ 228,125.00	\$ 236,526.06	\$ 239,683.85
Plattekill	\$ 123,131.00	\$ 128,827.00	\$ 128,631.30	\$ 135,353.73
Rochester	\$ 139,514.00	\$ 145,965.00	\$ 150,987.87	\$ 153,361.41
Rosendale	\$ 90,243.00	\$ 93,392.00	\$ 94,610.42	\$ 98,123.19
Saugerties	\$ 270,472.00	\$ 271,061.00	\$ 275,407.06	\$ 284,795.32
Shandaken	\$ 121,690.00	\$ 118,172.00	\$ 123,447.16	\$ 124,159.34
Shawangunk	\$ 159,217.00	\$ 158,411.00	\$ 162,976.17	\$ 166,435.82
Ulster	\$ 235,156.00	\$ 238,080.00	\$ 241,062.18	\$ 250,142.71
Wawarsing	\$ 168,972.00	\$ 171,505.00	\$ 177,556.55	\$ 180,196.42
Woodstock	\$ 232,014.00	\$ 244,558.00	\$ 257,263.00	\$ 256,948.77
Village of Ellenville	\$ 29,470.87	\$ 29,158.00	\$ 30,133.00	\$ 30,635.00
Village of Saugerties	\$ 53,583.04	\$ 53,575.00	\$ 54,433.00	\$ 56,289.00
Totals	\$ 3,060,125.91	\$ 3,139,895.00	\$ 3,240,083.25	\$ 3,298,980.94

Safety Net Savings

- The Ulster County Legislature passed Resolution 299 of 2013 starting a 3 year process to begin the takeover of Safety Net costs from the Towns & City.
- Using both actual savings and estimated savings figures from fiscal year 2013 through fiscal year 2016, the City of Kingston would recognize a savings of **\$8,367,480.95**, and the Towns of Ulster County would recognize a combined savings of **\$13,066,428.05**.

SAFETY NET- CITY & TOWN SAVINGS DUE TO COUNTY TAKEOVER					
	2013	2014	2015	2016	TOTAL SAVINGS
	SAVINGS	SAVINGS	Estimated	Estimated	2013-2016
DENNING	\$ 9,968.40	\$ 22,942.44	\$ 27,022.58	\$ 28,815.81	\$ 88,749.23
ESOPUS	\$ 111,769.43	\$ 305,735.76	\$ 378,532.69	\$ 403,652.26	\$ 1,199,690.14
GARDNER	\$ 18,101.15	\$ 30,987.38	\$ 47,223.82	\$ 50,357.61	\$ 146,669.95
HARDENBURGH	\$ -	\$ 366.94	\$ -	\$ -	\$ 366.94
HURLEY	\$ 36,198.72	\$ 96,967.10	\$ 132,085.62	\$ 140,850.87	\$ 406,102.31
KINGSTON (Town)	\$ 10,459.03	\$ 20,833.91	\$ 24,253.90	\$ 25,863.40	\$ 81,410.24
LLOYD	\$ 66,590.42	\$ 158,972.19	\$ 194,521.14	\$ 207,429.63	\$ 627,513.38
MARBLETOWN	\$ 26,690.58	\$ 38,606.32	\$ 52,842.55	\$ 56,349.20	\$ 174,488.66
MARLBORO	\$ 53,085.40	\$ 135,727.60	\$ 173,474.95	\$ 184,986.82	\$ 547,274.77
NEW PALTZ	\$ 44,409.33	\$ 86,831.12	\$ 126,830.29	\$ 135,246.80	\$ 393,317.54
OLIVE	\$ 30,431.57	\$ 35,103.28	\$ 54,015.42	\$ 57,599.90	\$ 177,150.17
PLATTEKILL	\$ 108,035.25	\$ 241,990.68	\$ 314,596.12	\$ 335,472.84	\$ 1,000,094.88
ROCHESTER	\$ 90,769.96	\$ 229,743.90	\$ 295,751.88	\$ 315,378.09	\$ 931,643.84
ROSENDALE	\$ 44,451.46	\$ 109,866.31	\$ 119,325.89	\$ 127,244.41	\$ 400,888.08
SAUGERTIES	\$ 161,877.44	\$ 305,016.90	\$ 518,700.82	\$ 553,122.01	\$ 1,538,717.16
SHANDAKEN	\$ 35,563.21	\$ 63,953.82	\$ 111,375.62	\$ 118,766.55	\$ 329,659.20
SHAWANGUNK	\$ 44,687.13	\$ 86,421.15	\$ 102,588.65	\$ 109,396.47	\$ 343,093.40
ULSTER	\$ 175,435.75	\$ 396,700.41	\$ 495,675.09	\$ 528,568.28	\$ 1,596,379.54
WAWARSING	\$ 305,131.54	\$ 568,486.29	\$ 959,553.02	\$1,023,229.33	\$ 2,856,400.19
WOODSTOCK	\$ 34,986.43	\$ 38,483.78	\$ 74,211.75	\$ 79,136.47	\$ 226,818.44
SUB-TOTAL	\$1,408,642.20	\$2,973,737.31	\$4,202,581.79	\$4,481,466.75	\$13,066,428.05
KINGSTON (CITY)	\$ 859,456.03	\$1,821,673.46	\$2,751,868.21	\$2,934,483.25	\$ 8,367,480.95
TOTAL	\$2,268,098.23	\$4,795,410.77	\$6,954,450.00	\$7,415,950.00	\$21,433,909.00

HAVA Savings

- The Ulster County Legislature passed Resolution 404 of 2014 starting a 3 year process to begin the takeover of Election costs from the Towns & City.
- Using both actual savings and estimated savings figures from fiscal year 2015 through fiscal year 2016, the City of Kingston would recognize a savings of **\$107,434.83** and the Towns of Ulster County would recognize a combined savings of **\$616,159.74**.

HAVA TOWN SAVINGS DUE TO COUNTY TAKEOVER			
	2015	2016	TOTAL SAVINGS
	Actual	Estimated	2015-2016
DENNING	\$ 2,302.56	\$ 6,983.05	\$ 9,285.60
ESOPUS	\$ 8,756.14	\$ 26,255.25	\$ 35,011.38
GARDNER	\$ 5,092.98	\$ 13,733.26	\$ 18,826.24
HARDENBURGH	\$ 1,509.19	\$ 3,884.60	\$ 5,393.79
HURLEY	\$ 6,822.13	\$ 18,261.82	\$ 25,083.95
KINGSTON (TOWN)	\$ 1,211.35	\$ 4,651.39	\$ 5,862.74
LLOYD	\$ 7,505.19	\$ 30,421.43	\$ 37,926.62
MARBLETOWN	\$ 8,300.81	\$ 28,137.78	\$ 36,438.59
MARLBORO	\$ 6,861.74	\$ 21,077.31	\$ 27,939.05
NEW PALTZ	\$ 12,526.16	\$ 29,476.19	\$ 42,002.34
OLIVE	\$ 6,210.28	\$ 22,459.01	\$ 28,669.29
PLATTEKILL	\$ 7,144.18	\$ 20,908.24	\$ 28,052.41
ROCHESTER	\$ 7,869.13	\$ 20,997.67	\$ 28,866.80
ROSENDALE	\$ 5,501.70	\$ 11,507.83	\$ 17,009.53
SAUGERTIES	\$ 21,220.31	\$ 45,724.80	\$ 66,945.12
SHANDAKEN	\$ 5,047.63	\$ 18,484.78	\$ 23,532.42
SHAWANGUNK	\$ 7,746.22	\$ 29,352.11	\$ 37,098.34
ULSTER	\$ 13,257.70	\$ 39,633.59	\$ 52,891.28
WAWARSING	\$ 13,350.27	\$ 38,584.85	\$ 51,935.12
WOODSTOCK	\$ 10,843.99	\$ 26,545.15	\$ 37,389.14
SUB-TOTAL	\$ 159,079.63	\$ 457,080.12	\$ 616,159.74
KINGSTON (CITY)	\$ 35,249.78	\$ 72,185.04	\$ 107,434.83
TOTAL	\$ 194,329.41	\$ 529,265.16	\$ 723,594.57

Town & City Actual Expenses 2012

- The 2012 actual expenses, depicted to the right, display the budgetary expenses for the Towns of Ulster County and the City of Kingston prior to Safety Net and HAVA costs being taken over by the County.

Town & City Actual Expenses				
Year	City/Town	General Fund	Highway Fund	General & Highway Total
2012 - Actuals	City of Kingston	\$ 34,704,691.00		\$ 34,704,691.00
	Denning	\$ 416,741.00	\$ 770,173.00	\$ 1,186,914.00
	Esopus	\$ 2,174,456.00	\$ 1,644,455.00	\$ 3,818,911.00
	Gardiner	\$ 1,358,519.00	\$ 1,106,015.00	\$ 2,464,534.00
	Hardenburgh	\$ 303,669.74	\$ 968,691.61	\$ 1,272,361.35
	Hurley	\$ 1,546,695.00	\$ 1,484,227.00	\$ 3,030,922.00
	Town of Kingston	\$ 420,001.20	\$ 202,198.41	\$ 622,199.61
	Lloyd	\$ 3,828,726.00	\$ 1,678,212.00	\$ 5,506,938.00
	Marbletown	\$ 1,631,968.00	\$ 1,314,630.00	\$ 2,946,598.00
	Marlborough	\$ 3,938,833.00	\$ 2,541,261.00	\$ 6,480,094.00
	New Paltz	\$ 9,237,182.00	\$ 1,955,323.00	\$ 11,192,505.00
	Olive	\$ 2,153,525.00	\$ 1,857,294.00	\$ 4,010,819.00
	Plattekill	\$ 1,969,249.00	\$ 1,121,031.00	\$ 3,090,280.00
	Rochester	\$ 1,895,854.00	\$ 1,649,940.00	\$ 3,545,794.00
	Rosendale	\$ 2,089,326.00	\$ 1,010,600.00	\$ 3,099,926.00
	Saugerties	\$ 8,153,229.00	\$ 2,710,205.00	\$ 10,863,434.00
	Shandaken	\$ 2,340,308.00	\$ 2,024,076.00	\$ 4,364,384.00
	Shawangunk	\$ 2,507,709.00	\$ 1,672,138.00	\$ 4,179,847.00
	Ulster	\$ 7,186,538.00	\$ 2,718,562.00	\$ 9,905,100.00
	Wawarsing	\$ 5,612,167.00	\$ 3,821,335.00	\$ 9,433,502.00
Woodstock	\$ 4,073,140.58	\$ 1,797,209.40	\$ 5,870,349.98	
	Town & City Total	\$ 97,542,527.52	\$ 34,047,576.42	\$ 131,590,103.94

Town & City Appropriation 2016

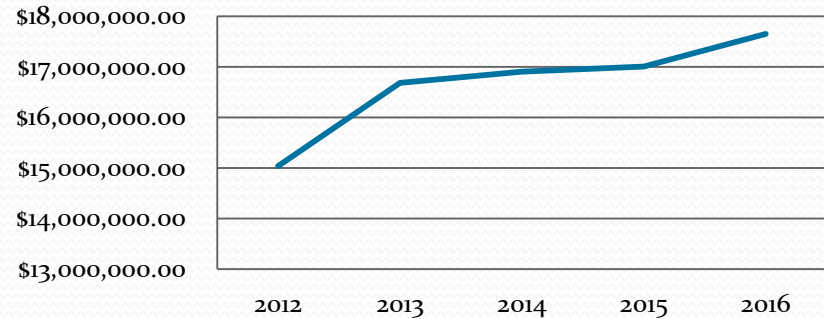
- Actual expenses for the City of Kingston and the Towns of Ulster County totaled **\$131,590,103.94** for fiscal year 2012.
- In 2016 the City of Kingston and Towns of Ulster County budgeted **\$142,534,063.00** in appropriations, equating to an estimated increase in spending of **8.31%**

Town & City Appropriations				
Year	City/Town	General Fund	Highway Fund	General & Highway Total
2016 - Budgeted	City of Kingston	\$ 40,808,282.00		\$ 40,808,282.00
	Denning	\$ 441,974.00	\$ 875,443.00	\$ 1,317,417.00
	Esopus	\$ 2,126,892.00	\$ 1,831,393.00	\$ 3,958,285.00
	Gardiner	\$ 1,418,492.00	\$ 1,204,028.00	\$ 2,622,520.00
	Hardenburgh	\$ 321,720.00	\$ 711,700.00	\$ 1,033,420.00
	Hurley	\$ 1,557,500.00	\$ 1,745,800.00	\$ 3,303,300.00
	Town of Kingston	\$ 497,068.00	\$ 291,707.00	\$ 788,775.00
	Lloyd	\$ 4,354,440.00	\$ 1,778,053.00	\$ 6,132,493.00
	Marbletown	\$ 1,719,244.00	\$ 1,514,905.00	\$ 3,234,149.00
	Marlborough	\$ 4,254,431.00	\$ 2,392,188.00	\$ 6,646,619.00
	New Paltz	\$ 8,370,635.00	\$ 2,138,320.00	\$ 10,508,955.00
	Olive	\$ 2,632,117.00	\$ 2,033,019.00	\$ 4,665,136.00
	Plattekill	\$ 2,093,671.00	\$ 1,427,050.00	\$ 3,520,721.00
	Rochester	\$ 1,838,856.00	\$ 1,464,809.00	\$ 3,303,665.00
	Rosendale	\$ 2,606,870.00	\$ 1,259,796.00	\$ 3,866,666.00
	Saugerties	\$ 8,817,821.00	\$ 3,164,673.00	\$ 11,982,494.00
	Shandaken	\$ 2,331,276.00	\$ 2,187,554.00	\$ 4,518,830.00
	Shawangunk	\$ 2,503,066.00	\$ 1,952,555.00	\$ 4,455,621.00
	Ulster	\$ 8,017,143.00	\$ 3,181,998.00	\$ 11,199,141.00
	Wawarsing	\$ 3,932,046.00	\$ 3,579,980.00	\$ 7,512,026.00
Woodstock	\$ 4,906,722.00	\$ 2,248,826.00	\$ 7,155,548.00	
	Town & City Total	\$ 105,550,266.00	\$ 36,983,797.00	\$ 142,534,063.00

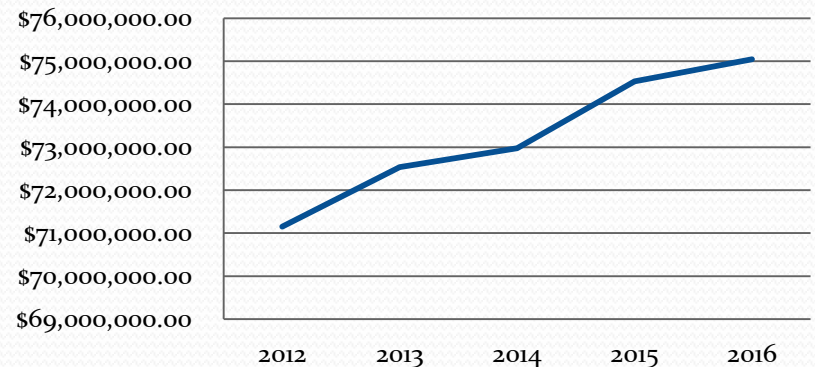
Town & City Tax Levy 2012-2016

- From 2012-2016 the City of Kingston tax levy has increased **17.38%** or **\$2,613,812.00**. Similarly, the Towns of Ulster County combined tax levy increased by **5.47%** or **\$3,889,801.00**.
- Despite the savings being created from the take over of Safety Net Costs and Election Costs, the tax payer has been paying more for their Town & City governments.

City of Kingston Tax Levy



Total Town Tax Levy



Summary

Towns of Ulster County					
Year	2013	2014	2015	2016	Total
Savings HAVA	\$ -	\$ -	\$ 159,079.63	\$ 457,080.12	\$ 616,159.75
Savings Safety Net	\$ 1,408,642.20	\$ 2,973,737.31	\$ 4,202,581.79	\$ 4,481,466.75	\$ 13,066,428.05
Sales Tax Rev. Inc.	\$ (47,123.01)	\$ 79,770.44	\$ 100,187.66	\$ 58,898.00	\$ 191,733.09
Total Savings/Inc. Rev.	\$ 1,361,519.19	\$ 3,053,507.75	\$ 4,461,849.08	\$ 4,997,444.87	\$ 13,874,320.89
Inc. in Budget App.	\$ (100,217.83)	\$ 4,047,166.77	\$ 363,935.11	\$ 790,332.65	\$ 5,101,216.70
Increase in Tax Levy	\$ 1,380,920.00	\$ 443,290.00	\$ 1,549,643.00	\$ 515,948.00	\$ 3,889,801.00
****actual figures taken when available, budgeted and estimates used when necessary****					
City of Kingston					
Year	2013	2014	2015	2016	Total
Savings HAVA	\$ -	\$ -	\$ 35,249.78	\$ 72,185.04	\$ 107,434.82
Savings Safety Net	\$ 859,456.03	\$ 1,821,673.46	\$ 2,751,868.21	\$ 2,934,483.25	\$ 8,367,480.95
Sales Tax Rev. Inc.	\$ (180,638.12)	\$ 305,786.54	\$ 384,051.65	\$ 225,778.00	\$ 734,978.07
Total Savings/Inc. Rev.	\$ 678,817.91	\$ 2,127,460.00	\$ 3,171,169.64	\$ 3,232,446.29	\$ 9,209,893.84
Inc. in Budget App.	\$ 1,115,709.00	\$ 746,554.00	\$ 2,321,033.00	\$ 1,920,295.00	\$ 6,103,591.00
Increase in Tax Levy	\$ 1,643,041.00	\$ 222,233.00	\$ 102,726.00	\$ 645,812.00	\$ 2,613,812.00
****actual figures taken when available, budgeted and estimates used when necessary****					

- From fiscal year 2013 through fiscal year 2016, the Towns of Ulster County have received a combined total savings & increase in sales tax revenue of **\$13,874,320.89**. Despite these additional funds being available, budgetary appropriations increased by **\$5,101,216.70** during the same time frame. This equates to new expenses of **\$18,975,537.59** over four years.
- From fiscal year 2013 through fiscal year 2016, the City of Kingston has received a combined total savings & increase in sales tax revenue of **\$9,209,893.84**. Despite these additional funds being available, budgetary appropriations increased by **\$6,103,591.00** during the same time frame. This equates to new expenses of **\$15,313,484.84** over four years.