

# **County of Ulster, New York**

## **Analysis and Review of the 2017 Executive Budget**



November 3, 2016

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 2017 is \$324.82 million, a decrease of \$5.55 million (1.68% decrease) as compared to the adopted budget for 2016. The budget as proposed contains a property tax levy of \$76.89 million, a decrease of \$190,000 (0.25% decrease). Sales tax collections account for the largest single source of revenues for the County. The 2017 Executive Budget includes \$111.67 million of revenue for Sales Tax of which \$16.51 million is distributed by the County to its Towns and the City of Kingston. This is \$1.7 million, or 1.55% more than the 2016 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 2017 Executive budget funds 1,299 benefitted positions consistent with the 2016 adopted budget. As of the date of this report, all bargaining units have contracts in place, except the Staff Association and the Civil Service Employees Association which are scheduled to expire on December 31, 2016.

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:

	2017 Executive Budget	2016 Adopted Budget
General Fund	\$ 15,344,341	\$ 15,623,624
County Road Fund	-	250,000
Road Machinery Fund	1,000,000	-
Debt Service Fund	-	250,000
	<u>\$ 16,344,341</u>	<u>\$ 16,123,624</u>

As provided in the comparison of the 2017 Executive budget to the 2016 adopted budget, there is continued reliance upon the use of fund balance. The \$15.34 million of appropriated fund balance in the General Fund represents 19.95% of the tax levy for 2017. The County's 2015 Comprehensive Annual Financial Report indicates that \$21.01 million of unassigned fund balance is available for use in years subsequent to 2015. The amount appropriated for use in the Executive budget, \$15.34 million, leaves a balance from the 2015 year of \$5.67 million which does not include the projected

budgetary surplus generated in 2016. We have added a fund balance section in this report to illustrate what unassigned fund balance is projected to be at the end of 2016.

The 2017 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:

- County completed the final phase of the absorption of all costs associated with the Board of Elections.
- Contemplates a targeted retirement incentive.
- 3<sup>rd</sup> year of "Building a Better Ulster County" with the County adding an additional \$15 million to the Capital Improvement Plan.
- Green Fleet Compliant – 12 Hybrid Vehicles.

The 2017 Executive budget also reduced appropriations by \$5.55 million even while facing an increase in Health Insurance costs of \$4.94 million. This was accomplished through a combination of budget savings and changes to budget methodology. This year these changes include the elimination of the interfund charges from the Road Machinery Fund of \$4.65 million to other departments. Also, buses that are normally included in the operating budget, \$1 million annually, are now included in the Capital Improvement Plan as a five year program at an estimated cost of \$6.5 million, the majority of which is covered by Federal and State Aid.

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 2017 are compared to fiscal year 2016 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

## TABLE OF CONTENTS

### REVENUES:

	<u>Page</u>
Sales Tax Revenues	1
Interest and Penalties on Real Property Taxes	2
Hotel/Motel Occupancy Tax	2
Gain on Sale of Tax Acquired Property	3
Deferred Taxes/Tax Overlay	4
County Clerk Fees	4
Automobile Use Tax	5
Jail	6
Department of Public Works	7
Casino Gaming Fee	7

### EXPENDITURES:

Personnel Expenditures	9
Overtime	12
Labor Contracts	13
Jail	13
Retirement Costs	15
Health Benefits	17
Social Security Benefits	18
Department of Social Services:	19
Revenues	20
Expenditures	21
Day Care	22

## TABLE OF CONTENTS

	<u>Page</u>
<b>EXPENDITURES (<i>Continued</i>):</b>	
Department of Social Services (Continued):	
Medical Assistance	23
Medicaid Management Information System	23
Family Assistance	24
Safety Net	25
Childcare Division	25
Debt Service	26
Department of Public Works	27
Buildings and Grounds	27
Electricity/Gas	27
Heating Fuel	28
Snow Removal	29
Salt and Chloride	29
Community College Tuition - Chargebacks	29
Ulster County Resource Recovery Agency	30
<b>CONTINGENCY</b>	31
<b>FUND BALANCE</b>	32
<b>SUMMARY OF FINDINGS</b>	34
<b>CONCLUSION</b>	35



**EXHIBITS**

I	Budget Summary for 2017	37
Ia	Budget Increases (Decreases) With Gross Budget and County Taxation by Department	38
Ib	Budget Increases (Decreases) With Gross Budget and County Taxation by Function	44
II	Schedule of Adopted Property Tax Levies – Last Ten Fiscal Years	58
III	Schedule of Taxable Assessments – Last Ten Fiscal Years	59

(This page intentionally left blank)

## **REVENUES**

(This page intentionally left blank)

## **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. 321, which allows the County to collect an additional 1% tax on sales and use of all personal property, has not been requested for renewal, and is expiring November 30, 2017. The County has taken safeguards against this possible risk, by setting aside approximately \$300,000 in a sequester account. The funds for the sequester account are reductions to payments to contract agencies, where the contract agencies would not get paid if the County was not receiving the 1% in sales tax revenue.

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 change the distribution to the Towns and the City of Kingston based upon collections.

We project the County's share of sales tax revenue for 2016 to be approximately \$94.43 million, which is \$430,000 greater than the 2016 adopted budget of \$94.00 million. As of October 17, 2016, the date of the latest sales tax payment, year to date collections from New York State are up an average of 2.66% from 2015. Given the uncertainty surrounding sales tax collections and in order to remain conservative, our projection for 2016 assumes an increase of 1.25% for the remainder of the year consistent with the administrations growth projection for 2017.

The County anticipates \$95.48 million to be derived from sales tax revenues in the 2017 Executive budget. In calculating this estimate, the County projected a growth rate of approximately 1.00% for January through September of 2017 and a growth rate of 1.25% for October through December 2017 above its 2016 projection.

In deriving our estimate for 2017, we applied the same methodology that the County used in formulating their budget. That is, 2016 projections plus an estimate of the growth rate. However, we felt that a growth rate of 1.00% for the whole year was appropriate, as it is more conservative. This resulted in an estimate of \$95.38 million, an amount that is \$100,000 less than the Executive budget of \$95.48 million. 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 2016 adopted budget includes an estimate of \$4.6 million for interest and penalties on real property taxes. Revenues earned through September 30, 2016, are \$4.0 million. Based on these collections, we anticipate that the County will collect \$5.0 million in 2016, which is \$400,000 more than the amount contained in the adopted budget. In addition, real property taxes receivable as of September 30, 2016 increased by approximately 3% compared to the balance in the same period in 2015. This increase in outstanding taxes receivable resulted in higher collections which was the main reason for the increase in interest and penalties revenue.

The 2017 Executive budget is recommending an increase in revenue to \$4.8 million. In deriving our 2017 estimate, we took our 2016 projection of \$5.0 million and assumed no further growth in taxes receivable in 2017. Based on this method, we believe that the 2017 collections will approximate \$5.0 million, which is between \$100,000 and \$200,000 greater than the 2017 Executive budget.

### **Hotel/Motel Occupancy Tax**

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

The 2016 adopted budget includes \$1.1 million in the Finance Department and \$150,000 in the Tourism Department for a total budget of \$1.25 million. We based our projection on revenues collected through September 30, 2016 and estimating the remainder of the year. Based on this methodology, we estimate the County's collections will approximate \$1.33 million an amount \$80,000 greater than the adopted budget.

The 2017 Executive budget includes an estimate of \$1.2 million in the Finance Department and \$150,000 in the Tourism Department for a total estimate of \$1.35 million, which is \$100,000 more than the 2016 adopted budget. Taking into account the new 92 room Marriot Residence Inn on Frank Sottile Boulevard, we project total revenues to be \$1.36 million, which approximates the 2017 Executive budget.

There are two major projects that will affect hotel/motel tax collections in future years. The Belleayre Resort, approved in early 2015, which is expected to have two hotels and an 18 hole golf course built near the existing ski resort and a 103 room Holiday Inn Express on Route 9W approved in 2014 and is expected to open in 2017. These projects once operational, will likely have a positive impact on revenues in the future.

### **Gain on Sale of Tax Acquired Property**

The 2016 adopted budget includes \$900,000 for gain on sale of tax acquired property. Revenues realized for 2015 were \$750,000. Revenues earned in the current year through September 30<sup>th</sup> were \$850,000. Substantially all revenues are earned by September 30<sup>th</sup>, as most acquired properties are sold at an auction held annually in April. We do not project any significant additional revenues related to these sales to be earned through year-end and therefore we concur with the adopted budget.

The 2017 Executive budget contains \$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 2016 adopted budget and 2017 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, 2016 reveals that such receivables have increased approximately 3% as compared to the prior year. After applying an estimate of tax collections for October 2016 through February 2017, we project that the deficiency will approximate \$645,000 prior to the utilization of the \$1 million overlay. 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 2017 collections will remain similar to that in 2016, 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 2017 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 2016 adopted budget for the County Clerk fees in the recording division was \$1.5 million. Our projected 2016 revenues of \$1.7 million are based on nine months of collections which were then annualized, resulting in an amount that is almost \$200,000 more than the adopted budget. Revenues as of September 2016 have increased approximately 2.5% over the same period for 2015. This was primarily due to an increase of over 2,300 recording filings during the 2016 year.

The Executive budget for 2017 is \$1.5 million. We based our 2017 estimate on the 2016 projection and applied a growth factor of negative (.6%) which is based on the average number of recording filings of the last 5 years. This resulted in an amount that is equivalent to the 2017 Executive budget.

### *Motor Division Fees*

The 2016 adopted budget for the County Clerk fees in the motor vehicle division was \$800,000. Our projected 2016 revenues are based on nine months of collections which were then annualized, resulting in an amount that is comparable to the adopted budget.

The 2017 Executive budget is \$850,000. Our projection, based on information received from management, assumes no increases in the number of vehicles processed. Based on these assumptions, we concur with the amount included in the 2017 Executive budget.

### **Automobile Use Tax**

The 2016 adopted budget contains a revenue source in the amount of \$1.22 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, 2016, we project that by year end this revenue will approximate \$1.16 million which is \$60,000 less than the adopted budget.

We assumed a growth factor of 5% for 2017 which approximates the year to date increase in revenues from 2015 to 2016. This assumption yields a total projection of \$1.22 million which is equal to the amount contained in the 2017 Executive budget.

## **Jail**

### *Inmate Board-Ins*

The County receives funds from surrounding Counties and the U.S. Marshalls for housing inmates in its facility. In 2016, 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 monthly average board-in population for 2016 is approximately 14 inmates.

We anticipated a continued decrease in board-ins revenues in 2016 due to the completion of inmate pods in Dutchess County which will house their own inmates rather than have them go to Ulster County. This drop in revenue began in June 2015. Actual revenue received through September 2016 was approximately \$191,000. We used the average of the last four months (June 2016 through September 2016) to project the remainder of the year yielding total revenues of \$245,000, an amount approximately \$220,000 less than the adopted budget of \$465,375.

Based on the average revenue received from June 2016 through September 2016 of \$18,000 per month, we project revenue in 2017 of \$216,000, an amount comparable to the 2017 Executive budget of \$197,100 and therefore we concur with the 2017 Executive budget.

## **Department of Public Works**

### *Sale of Real Property*

The 2016 adopted budget for the Sale of Real Property is \$450,000, which is solely within the Buildings Department. This is representative of two parcels that are currently being marketed, however we were advised that no contracts for the sale of such parcels are in place and are not expected to close by the end of the year. Therefore, it appears that there will be a \$450,000 shortfall as compared to the 2016 adopted budget.

The 2017 Executive budget for the Sale of Real Property is \$1 million. This is representative of two parcels that are currently being marketed and of which one is currently under contract. We will recommend no change to this revenue line item given that one of the parcels is under contract. It should be noted that if the closing of these properties does not take place by the end of the fiscal year, such revenue will not be realized which will create a shortfall as compared to the 2017 Executive budget.

### **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 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 including six other neighboring counties. This region is entitled to 10% of gaming license revenue and of this amount, Ulster County is entitled to 18% based on its percentage of the population to the total population within the region. The 2016 adopted budget contains a revenue source in the amount of \$900,000 from a gaming license fee which was received in 2016.

In 2014, New York State granted a gaming license to Empire Resorts for the Montreign Casino in Thompson, Sullivan County, New York. This casino is currently under construction and is expected to open in 2018.

The 2017 Executive budget does not contain any amount from this revenue source. No additional revenue is anticipated until the Casino is operational.

## **EXPENDITURES**

(This page intentionally left blank)

## EXPENDITURES

### Personnel Expenditures

The primary purpose of government is the delivery of mandated and discretionary services. Many of the services provided are furnished directly by County employees. Personnel expenditures, inclusive of salaries and overtime, in the 2016 adopted budget totaled \$81.13 million to fund 1,317 benefited positions. In 2017, 1,299 benefited positions are budgeted at a cost of \$80.78 million. The chart below illustrates the changes in actual and projected salaries, and positions over four years.

		(\$ millions)		(\$ millions)		Budgeted
		Adopted/ Executive Budget		Salaries		Positions
Year						
Actual	2014	\$	76.70	\$	74.72	1,285
Actual	2015		79.14		76.56	1,317
Projected	2016		81.13		75.23	1,314
Budgeted	2017		80.78		80.78	1,299

The chart below illustrates the changes in salaries based on each individual account.

Accounts	2016 Adopted Budget	2017		
		Executive Budget	\$ Variance	% Variance
Regular Pay	\$ 70,205,960	\$ 70,189,231	\$ (16,729)	0.0%
Payroll Reduction	-	(120,000)	(120,000)	0.0%
Part Time Pay	4,418,983	4,458,582	39,599	0.9%
Overtime Pay	2,766,906	2,635,522	(131,384)	-4.7%
Separation Pay	990,820	913,500	(77,320)	-7.8%
Holiday Pay	809,905	834,281	24,376	3.0%
Longevity Pay	600,288	643,075	42,787	7.1%
Differential Pay	453,286	474,924	21,638	4.8%
On Call Pay	327,090	323,138	(3,952)	-1.2%
207C Pay	230,146	90,000	(140,146)	-60.9%
Line Up Pay	232,338	239,308	6,970	3.0%
Stipend Pay	40,750	40,750	-	0.0%
Expanded Duty Pay	42,000	42,000	-	0.0%
Out of Title Pay	14,250	18,500	4,250	29.8%
	<u>\$ 81,132,722</u>	<u>\$ 80,782,811</u>	<u>\$ (349,911)</u>	<u>-0.4%</u>

Throughout the remainder of the Personal Services section, we will summarize the 2016 projections compared to the 2016 adopted budget for certain accounts. In addition, we will also summarize significant activities occurring at the County that could have an effect on the 2017 Executive budget.

*Salaries, Employees (Exclusive of Fringe Benefits and Overtime)*

The 2016 adopted budget for salaries totaled \$78.37 million. Utilizing an average of the pay periods year to date, we project salaries for the 2016 year to be \$74.43 million, resulting in a favorable variance of \$3.94 million. Our projection includes an estimated \$238,000 retro-active payment this year for the Sheriff's Employees Association contract that will be funded from the contingency account in the operating budget.

The Jail and Department of Social Services salaries are included in the amounts above. However, we have separately identified the Jail and the Department of Social Services within the chart below.

<u>Department</u>	<u>2016 Adopted Budget</u>	<u>2016 Projected Salaries</u>	<u>Favorable/ (Unfavorable) Variance</u>
Social Services	\$ 16,311,000	\$ 14,799,000	\$ 1,512,000
Jail	11,450,000	10,964,000	486,000
	<u>\$ 27,761,000</u>	<u>\$ 25,763,000</u>	<u>\$ 1,998,000</u>

One of the main contributors to this savings is the County's management of its vacant positions. The longer the County can maintain these vacancies the more savings it can accumulate. The County currently has 63 full time vacant positions (excludes seasonal labor). The following tables include positions vacant as of September 1, 2016 and the annual savings associated with those positions.



<b>Fund</b>	<b>Amount</b>
General Fund	\$ 2,229,497
County Road Fund	300,369
Road Machinery Fund	48,776
Current 2016 Vacancies	<u>\$ 2,578,642</u>

<b>Departments</b>	<b>Number of Positions</b>	<b>Amount</b>
Department of Social Services	28	\$ 910,219
County Road	6	300,369
Information Services	5	228,844
Jail	4	181,942
Department of Health	4	151,440
Mental Health Admin	3	210,980
Mental Health Programs	3	255,162
Buildings and grounds	2	87,863
Sheriff	2	-
Road Machinery	1	48,776
WIC	1	35,846
Safety	1	54,755
Probation	1	-
County Clerk	1	40,645
County Attorney	1	71,801
Current 2016 Vacancies	<u>63</u>	<u>\$ 2,578,642</u>

It has been the County's policy to exclude vacancy savings in the budget, which is conservative and allows for significant budgetary flexibility. The exact amount of the savings in 2017 cannot be accurately projected. However, budgetary savings achieved during 2015 and 2016 (estimated) for salaries are \$2.56 million and \$3.94 million, respectively.

As stated earlier, the 2017 Executive budget contains \$78.15 million for total personal services, excluding overtime. This is approximately \$200,000 less than the 2016 adopted budget. The following items are the major contributors to this change.

- There were 37 new positions added to the budget with appropriations of \$1.8 million
- There were 52 positions abolished for a savings of \$ 2.4 million
- All settled contractual salary increases are included in the budget
- Medical examiner services that were previously contracted for will now be performed by full and part-time employees
- Election services are now completely funded by the County.

Given the nature of services provided by the County, we concur with the amount included in the 2017 Executive budget.

### **Overtime**

The year to date actual overtime costs are \$2.01 million. Annualized for the 2016 fiscal year, results in a total of \$2.82 million, a shortfall of \$50,000 as compared to the 2016 adopted budget of \$2.77 million. Overtime usage by department is summarized below:

<u>Department</u>	<u>2016 Adopted Budget</u>	<u>2016 Year to date Expenditures</u>	<u>2017 Executive Budget</u>
Jail	\$ 770,160	\$ 746,643	\$ 710,940
County Road Fund	650,095	318,907	525,000
Sheriff	506,500	431,038	571,210
Other	840,151	509,351	828,372
	<u>\$ 2,766,906</u>	<u>\$ 2,005,939</u>	<u>\$ 2,635,522</u>

The 2017 Executive budget provides for overtime of \$2.64 million, a net decrease of approximately \$130,000 from the adopted budget for 2016. Assuming vacancies remain stable throughout 2017 and taking into account contractual increases, we project overtime costs to approximate \$2.8 million or \$136,000 more than the 2017 Executive budget.

## **Labor Contracts**

The following contracts have expired or will expire on the following dates:

Staff Association	12/31/16
Civil Service Employees Association	12/31/16
Police Benevolent Association	12/31/17
PBA - Superior Officers Unit	12/31/17
Sheriff's Employees Association	12/31/18

As shown above, the County has two contracts, one with the Civil Service Employees Association ("CSEA") and the other with the Ulster County Staff Association ("UCSA"), that will expire on December 31, 2016. The County recently settled with the Sheriff's Employees Association which was for the period of 2016 and included a wage increase of 2% for 2017.

It has been the past practice of the County not to budget for retroactive settlements of labor contracts. When contracts are settled, the County utilizes fund balance to fund the cost of contracts.

## **Jail**

The Ulster County Correctional Facility has a maximum capacity of 488 inmates. The average prisoner census for the first nine months of the current year has averaged 258 inmates as compared to 295 for the same period last year. The average inmate population figures assist in the preparation of our projections that follow.

## **Food Costs**

The 2016 adopted budget includes an appropriation of approximately \$700,000 to provide food for the inmates and correction officers on each respective tour. The Jail has contracted with Aramark to provide these food services. In addition, the County

currently provides two kitchen employees which is expected to be reduced to one employee in 2017.

The appropriation for food services in 2015 was based on a projected monthly jail population of 295 inmates and an average cost per meal of \$1.71. We based our 2016 projection on a monthly jail population of 258 inmates and an average cost per meal of \$1.74. This higher cost per meal is consistent with the contract with Aramark whereby the cost per meal increases when the census decreases. Therefore we project 2016 food expenditures to amount to approximately \$600,000, which is \$100,000 less than the 2016 adopted budget of about \$700,000.

Our 2017 projection of \$700,000 is based on the assumption that the average inmate/officer population will be approximately 275 in 2017. We based our 2017 meal cost of \$1.89 on the 2016 cost per meal (for 800-1,000 meals served per day) and added a growth factor of 3%, consistent with the increases for 800-1,000 meals served per day over the past three years. Based on our projection, we concur with the 2017 Executive budget.

#### *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 next \$75,000 in costs for both pharmacy and medical will be borne by the County. 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 2016 adopted budget for medical services is \$2.7 million. Based on current expenditures through the end of the year, we project 2016 expenditures to be consistent with the amount included in the adopted budget.

The 2017 Executive budget of \$2.8 million includes approximately \$2.7 million in base contract payments to the provider plus \$80,000 for miscellaneous 207-C expenditures and new hire physicals. The 2017 Executive budget does not anticipate any costs for catastrophic claims, which could occur at anytime.

### **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 ended March 31, 2017 the rates range from 9.30% to 25.40% of covered salaries, with an effective rate of 16.40%. These rates apply to the final nine months of the 2016 year and the first three months of the 2017 year. For the plan year ending March 31, 2018, rates range from 9.30% to 25.30%, with an estimated effective rate of 16.15%, which will apply to the final nine months of the 2017 year and the first three months of the 2018 year.

The County utilizes a simplified approach in estimating retirement costs, which involves utilizing the estimated retirement bills at 25% of the prior year's bill and 75% of the subsequent year's bill. While this methodology is usually reasonable and consistently applied, it fails to account for the inaccuracies in the wage base calculation estimate made by the pension system. However, recently passed legislation under Chapter 94 of the Laws of 2015 allows for ERS billing on actual salaries rather than estimated salaries. ERS modified its billing methodology beginning with the State fiscal year ending March 31, 2016. 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, 2017 ERS invoice will be based on actual reported salaries for the State

fiscal year end of March 31, 2016. The salaries that the County pays for the period April 1, 2016 through March 31, 2017 will be used on the ERS invoice for March 31, 2018. Nine months of that invoice will need to be apportioned to the County's 2017 fiscal year. What is 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 2016 and applying the 25% of the prior year's bill and 75% of the subsequent year's bill, we project 2016 expenditures to be \$12.87 million, an amount consistent with the 2016 adopted budget of \$12.89 million (exclusive of Ulster Community College reimbursements).

Our analysis based on budgeted salary information (inclusive of contractual payments resulting from the recently settled labor contract) and the published contribution rates for 2017 as noted above, would require funding of \$12.91 million, an amount consistent with the amount contained in the 2017 Executive budget.

The 2016 adopted and 2017 proposed 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 smother, 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, 2017 is estimated by ERS to be \$715,493 for the original stabilization program. If the County

elected to participate, the savings to the 2017 budget would be 75% of this amount, or \$537,000. 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.

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 2016, and September 2016 for the Health Insurance Buyback, we project 2016 expenditures, net of employee contributions, to be \$26.26 million. This is approximately \$2.75 million more than the 2016 adopted budget of \$23.51 million. The increase from the projected 2016 expenditures compared to the 2015 actual expenditures was 16.4%.

The health insurance expenditure in the 2017 Executive budget aggregates to approximately \$28.45 million, which is approximately \$4.94 million more than the 2016 adopted budget of \$23.51 million and \$2.19 million greater than our 2016 projected expenditures. This represents an increase of approximately 8% over 2016 projections. This also represents an increase of 21% from the 2016 adopted budget to the 2017 proposed Executive budget. The increases result from annual health insurance increases of 8-10%, more employees than expected reaching the County's stop/loss insurance limits thus requiring additional costs by the County and the migration of

employees requiring medical care to other area hospitals as a result of no agreement with Empire Blue Cross Blue Shield and Kingston Health Alliance, which would result in higher out of network costs. Due to the possibility of catastrophic claims and the lack of historical claims data, we do not project a variance as compared to the 2017 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 2017 of 7.65%. This is the same rate as in 2016. For 2017, the Social Security rate of 6.2% will be applied to an estimated maximum of \$127,200 of wages, up from \$118,500 of wages in 2016, 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 2016 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 2017 proposed budget inclusive of contractual settlements and exclusive of 207C payments. A review of the County's 941 filings for 2015 indicates that approximately 99.2% 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 \$6.12 million for 2017, an amount \$160,000 less than the amount contained in the 2017 Executive budget of \$6.28 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 63 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 2017 Executive budgeted expenditures of \$119.81 million for DSS is 36.9% of the total proposed County budgeted expenditures as compared to \$122.45 million (37.1%) for 2016. New York State mandates define the majority of the services provided. The County taxation necessary to fund these mandates for the 2017 Executive budget is \$59.26 million, a decrease of \$1.50 million over the 2016 adopted budget of \$60.76 million. The County must continue its efforts to screen eligibility and to encourage participants to utilize the most cost effective of the 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 2017 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):

<b>Type</b>	<b>2015 Actual Revenues</b>	<b>2016 Adopted Budget</b>	<b>2017 Executive Budget</b>
Federal	\$ 30,899	\$ 31,595	\$ 31,833
State	22,836	24,626	24,258
Other	4,373	5,474	4,451
County Taxation	57,003	60,755	59,269
Total	<u>\$ 115,111</u>	<u>\$ 122,450</u>	<u>\$ 119,810</u>

<u>Type</u>	<u>2015 Actual Revenues</u>	<u>2016 Adopted Budget</u>	<u>2017 Executive Budget</u>
Federal	26.84%	25.80%	26.57%
State	19.84%	20.11%	20.25%
Other	3.80%	4.47%	3.71%
County Taxation	<u>49.52%</u>	<u>49.62%</u>	<u>49.47%</u>
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

### **Expenditures**

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

	<u>2015 Actual Expenditures</u>	<u>2016 Adopted Budget</u>	<u>2017 Executive Budget</u>
DSS Administration	\$ 27,663	\$ 31,287	\$ 30,755
Day Care Program	3,547	3,600	4,000
Services for Recipients	788	1,000	850
MMIS - Medicaid	34,527	34,921	35,306
Medical Assistance	40	120	70
Family Assistance	13,184	14,000	12,800
Children's Services	23,946	25,556	25,000
Juvenile Delinquent Care	121	300	250
State Training School	445	150	200
Safety Net	10,483	11,200	10,200
Home Energy Assistance Program (HEAP)	159	135	160
Emergency Aid For Adults	<u>208</u>	<u>181</u>	<u>219</u>
	<u>\$ 115,111</u>	<u>\$ 122,450</u>	<u>\$ 119,810</u>

## *Day Care*

The Child Day Care program provides subsidies to households to help pay for the cost of day care for the children of working parents. Households in which the parent(s)\guardian(s) of the children are on Temporary Assistance receive fully subsidized day care services if necessary to pursue mandated activities directed toward self-sufficiency or to work. Households not in receipt of Temporary Assistance are required to pay a share of the cost, based upon household size and household income.

Over the past few years the program expenditures have approximated \$3.63 million annually. The 2016 Adopted budget contained appropriations of \$3.60 million and our projected expenditure is \$3.79 million leaving this account \$190,000 more than the adopted budget. After applying applicable State and Federal aid anticipated by the County, we project no variance to the adopted budget. Refer to management's recorded number of cases below over the past several years:

<u>Year</u>	<u>Number of Cases</u>
2016 (*)	570
2015	709
2014	720
2013	638
2012	696
2011	866

\*Based on the number of cases as of 8/31/2016 as provided by management.

The 2017 Executive budget includes an increase of \$400,000 over the 2016 adopted budget, or \$4.00 million. We project that expenditures will approximate the 2017 Executive budget.

### *Medical Assistance*

Medical assistance is composed of two categories; Medicaid Management Information System ("MMIS") and Medical Assistance. The proposed budgeted of \$35.31 million represents 29.5% of the total DSS budget.

### *Medicaid Management Information System*

MMIS is the County's share of medical care and services to eligible participants. The costs are billed through New York State's Medicaid Management Information System. The County has no control over these costs and must fund 100% of this program.

Beginning in January 2006, the County's share of MMIS expenditures was "capped" according to a formula prepared by New York State. The Medicaid cap established calendar year 2005 as the base year for all future Medicaid payments. The cap calculations includes three major components: 1) all Medicaid program and administrative expenditures in 2005, 2) any weekly shares adjustments that relate to 2005 expenditures and 3) any revenues (rebates and recoveries) received by the County during 2005. The state issued initial cap amounts during 2006 and the County will make equal weekly payments based on this cap amount, which will represent the County's maximum responsibility. MMIS payments after 2005, will be increased by a non-compounded inflation factors of 3.5% in 2006, 3.25% in 2007, and 3% in 2008 through 2013, then, beginning in 2014 an annual increase of 0% thereafter. Based on this new formula for budgeting MMIS expenditures, we are projecting the Department's MMIS expenditures to be \$35.01 million in 2016, which is \$90,000 more than the adopted budget of \$34.92 million.

Included in the 2017 Executive budget is \$35.51 million. This amount represents the MMIS annual cap. Currently the weekly shares being charged to the County are \$669,359. On an annual basis this would total \$34.81 million, which is approximately \$490,000 less than the 2017 Executive budget. Unfortunately, the weekly shares are only

calculated through March 31, 2017. Therefore, to remain conservative, we concur with the 2017 Executive budget.

### *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 666 cases, per the administration, for 2016. Based on the County's actual expenditures as of September 30, we have projected 2016 expenditures for this program to be \$11.96 million which is \$2.04 million less than the 2016 adopted budget of \$14.00 million. As a result, the County can expect Federal and State aid to be approximately \$1.28 million and approximately \$16,000, respectively, less than the adopted budget. The chart below indicates historical caseloads:

<u>Year</u>	<u>Number of Cases</u>
2016 (*)	666
2015	785
2014	975
2013	995
2012	1,008
2011	953

\*Based on the number of cases as of 8/31/2016 as provided by management.

The 2017 Executive budget includes a decrease of \$1.20 million over the 2016 adopted budget, or \$12.80 million. Based on our projection for 2016 of \$11.96 million and assuming minimal growth in expenditures, we project program expenditures of \$12.44 million, approximately \$360,000 less than the 2017 Executive budget. Given our lower expenditure projection, Federal aid will be \$190,000 and State aid will be \$10,000 less than the 2017 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 \$8.64 million in 2016 which is approximately \$2.56 million less than the 2016 adopted budget. Federal and State aid will be lower by \$10,000 and \$690,000, respectively, due to the lower projected expenditures. Refer to management's recorded number of cases below over the past several years:

<u>Year</u>	<u>Number of Cases</u>
2016 (*)	884
2015	1,018
2014	1,147
2013	1,048
2012	1,007
2011	954

\*Based on the number of cases as of 8/31/2016 as provided by management.

The 2017 Executive budget includes \$10.20 million, which is \$1.00 million less than the 2016 adopted budget. Even though we are seeing a downward trend in caseloads in this program, we are reluctant to suggest that the expenditures will continue to follow this trend. This is mainly due to the fact that this program has a very high local share cost since it is for clients that have no other resources available. We will take a conservative approach and concur with the 2017 Executive budget.

### *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 2016 adopted budget includes \$25.56 million for these expenditures; we are projecting expenditures to be \$23.80 million or approximately \$1.75 million less than the adopted budget. Federal and State aid will be lower by \$81,000 and \$970,000, respectively, due to lower projected expenditures. The net impact on the County's local share is a favorable variance of \$699,000.

The 2017 Executive budget for these services is \$25.00 million, \$560,000 less than the 2016 adopted budget. Our analysis indicates that this appropriation should be \$24.99 million, which approximates the Executive budget. When historical reimbursement rates are taken into consideration, we concur with the County's anticipated increase in revenues.

### **Debt Service**

#### **Debt Service**

##### *Serial Bonds*

The adopted budget for 2016 reflects a budgetary provision of \$9.63 million for principal and interest payments on outstanding debt. The debt service requirements for serial bonds as stated in the December 31, 2015 audited financial statements are approximately \$9.42 million. We have been advised that the County is planning a bond issuance in November 2016, however, the amount was not finalized. This borrowing will have no effect on the debt service principal and interest requirements in 2016 and as such our projection is \$9.42 million, an amount \$210,000 less than the adopted budget.

The 2017 Executive budget includes appropriations of approximately \$9.85 million for principal and interest payments on outstanding debt. Included in this amount are principal payments of \$6.99 million and interest payments of \$2.86 million. Current



principal requirements in 2017 are \$6.62 million and interest requirements are \$2.74 million for a combined \$9.36 million. This will leave approximately \$490,000 of available funds to account for principal and interest on the November 2016 borrowing. Given the anticipated issuance of bonds in November 2016, the County's first principal and interest payments on the new borrowing will be required in 2017, however due to the fact that the amount and interest rate are not known at this time, we will concur with the 2017 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 2016, as provided by the County, are \$900,000, which takes into account a decline in utility rates. Our projection of 2016 expenditures through year-end is approximately \$1.32 million, which is \$270,000 less than the adopted budget of \$1.59 million.

<b>Departments</b>	<b>2016 Adopted Budget</b>	<b>2016 Projection</b>	<b>\$ Variance</b>	<b>% Variance</b>
Buildings and Grants -				
Law Enforcement	\$ 1,590,000	\$ 1,320,000	\$ (270,000)	-17.0%
Other	140,807	140,807	-	0.0%
	<u>\$ 1,730,807</u>	<u>\$ 1,460,807</u>	<u>\$ (270,000)</u>	<u>-15.6%</u>

The 2017 Executive budget for the Department of Public Works - Buildings and Grounds includes provisions for electricity/gas in the amount of \$1.42 million, which is a decrease of \$170,000 as compared to the 2016 adopted budget. Given the volatility

shown in 2016 and the possibility of a rise in electricity/gas prices and to be conservative, we concur with the 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 2016 adopted budget for heating fuel in the Law Enforcement Division is \$420,000. Actual expenditures for heating fuel as of September 30, 2016 are approximately \$105,000, an amount that is about \$100,000 lower when compared to the same time period in 2015. Assuming relative stability in prices for the last quarter, we project that 2016 cumulative expenditures will be \$220,000, which is \$200,000 less than the adopted budget.

<u>Departments</u>	<u>2016 Adopted Budget</u>	<u>2016 Projection</u>	<u>\$ Variance</u>	<u>% Variance</u>
Buildings and Grounds -				
Law Enforcement	\$ 420,000	\$ 220,000	\$ (200,000)	-47.6%
Other	143,500	143,500	-	0.0%
	<u>\$ 563,500</u>	<u>\$ 363,500</u>	<u>\$ (200,000)</u>	<u>-35.5%</u>

The 2017 Executive budget for heating fuel in the Law Enforcement Division is \$380,000, an amount \$40,000 less than the 2016 adopted budget. Given the current fluctuations in the price of oil, and assuming that the prices will increase in 2017, we will concur with the 2017 Executive budget.

## **Snow Removal**

### *Salt and Chloride*

2016 year to date expenditures for salt and chloride are approximately \$525,000. Based upon historical information, we project current year expenditures to amount to \$620,000, which is approximately \$480,000 less than the 2016 adopted budget of \$1.1 million.

The 2017 Executive budget includes and appropriation of \$900,000. Based upon average expenditures over the last five years, our 2016 projection and the unknown winter season we project that 2017 expenditures will approximate the Executive budget.

### **Community College Tuition - Chargebacks**

The proposed budget provides for payments of tuition, as required by New York State, for County residents attending community colleges other than Ulster Community College. The average expenditures for 2014 and 2015 were \$3.40 million. The adopted budget for 2016 is \$3.65 million. Through nine months, the County has expenditures totaling \$1.45 million. Based on the past five 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 anticipate the 2016 expenditures to approximate \$3.0 million, an amount that is \$650,000 less than the 2016 adopted budget.

The 2017 Executive budget is \$3.30 million, an amount which approximates our projection. Recently released information from the New York State Education Department indicates that for academic year 2016/2017, there will be increases in chargeback rates State-wide. The rates for the colleges comprising the majority of Ulster's chargeback's, and approximately 92% of the full time equivalent students attending out of County colleges (Dutchess Community College, Orange Community College, Columbia Greene Community College, Fashion Institute of Technology, Hudson Valley and Sullivan Community College) show a weighted average increase in

fees of approximately 13.25% for the 2016/2017 academic year. (Up from approximately 5.93% for the 2015/2106 academic year).

**Approved Operating and Capital Chargebacks Rate per FTE Students**

<b>Community College</b>	<b>2016-2017</b>	<b>2015-2016</b>
Fashion Institute of Technology	\$ 12,500	\$ 11,840
Sullivan	7,270	6,320
Columbia Greene	7,820	5,210
Dutchess	3,520	2,390
Orange	4,460	4,070
Hudson Valley	2,550	2,860

Based upon this information, we project expenditures of \$3.33 million for 2017, and thus we concur with the 2017 Executive 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 2017 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 2014 (\$2.45 million) and 2015 (\$3.75 million), according to the audited financial statements. The number of tons processed has risen along with a decrease in expenditures thus creating the surplus.

## **CONTINGENCY**

(This page intentionally left blank)

## **CONTINGENCY**

The 2016 adopted budget provided for a contingency appropriation of \$856,000. Of this amount, \$238,000 is expected to be appropriated for the retroactive payments due for the settlement of the Ulster County Sheriff's Employees Association contract in August 2016. An additional, \$20,000 may also be appropriated to settle contracts between the County and outside agencies. Based on our discussion with management, there is no additional anticipated use of these funds.

The 2017 Executive budget provides for a contingency appropriation of \$750,000. This is \$106,000 less than the 2016 adopted budget of \$856,000. Based on our discussion with management 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.

(This page intentionally left blank)



## **FUND BALANCE**

(This page intentionally left blank)

## 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:

	<b>2016 Current Executive Projected</b>	<b>2016 Consultant Projected</b>
Unassigned Fund Balance January 1, 2016 (Audited)	\$ 21,005,861	\$ 21,005,861
Plus - 2016 Budget Surplus	7,988,001	7,043,000
Plus - 2016 Decrease in Assigned Fund Balance "Reserves"	826,964	826,964
Less - 2017 Appropriated Fund Balance	<u>(15,344,341)</u>	<u>(15,344,341)</u>
Unassigned Fund Balance December 31, 2016 (Projected)	<u>\$ 14,476,485</u>	<u>\$ 13,531,484</u>

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

	<b>2015 Actual Year End Reserve Balances</b>	<b>2016 Projected Year End Reserve Balances</b>	<b>Increase/ (Decrease)</b>
Encumbrances	\$ 3,829,539	\$ 3,650,000	\$ (179,539)
Prepaid Expenditures	6,266,619	5,819,194	(447,425)
Tourism	150,000	150,000	-
Probation Administration Fees	912,967	912,967	-
Jail Telephone Commissions	276,465	276,465	-
Civil & DA Forfeitures	101,682	101,682	-
Stop DWI	232,667	232,667	-
Emergency Telephone (E-911)	491,159	491,159	-
Child Safety Seats	5,860	5,860	-
Traffic Safety Board	3,598	3,598	-
Handicapped Parking Education	14,994	14,994	-
URGENT Forfeitures	97,605	97,605	-
Social Services Donations	621	621	-
Social Services Restitution	168,173	168,173	-
Risk Retention	125,998	125,998	-
Infrastructure Investment Program	3,500,000	3,300,000	(200,000)
Tax Stabilization Reserve Fund	1,503,109	1,503,109	-
	<u>\$ 17,681,056</u>	<u>\$ 16,854,092</u>	<u>\$ (826,964)</u>

## **SUMMARY OF FINDINGS**

(This page intentionally left blank)

**Ulster County  
SUMMARY OF FINDINGS**

	2016		2017	
	Unfavorable Increase in County Share	Favorable Decrease in County Share	Favorable Variance	Unfavorable Variance
<b>Revenues</b>				
Sales Tax	\$ -	\$ 430,000	\$ -	\$ 100,000
Interest and Penalties on Real Property Taxes	-	400,000	100,000	-
Hotel/Motel Occupancy Tax	-	80,000	-	-
County Clerk Fees -				
Recording Division	-	200,000	-	-
Automobile Use Tax	60,000	-	-	-
Jail - Inmate Board-Ins	220,000	-	-	-
Department of Public Works -				
Sale of Real Property	450,000	-	-	-
<b>Total Revenues</b>	<b>\$ 730,000</b>	<b>\$ 1,110,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Expenditures</b>				
Personnel Expenditures:				
Salaries	\$ -	\$ 3,940,000	\$ -	\$ -
Overtime	50,000	-	-	136,000
Jail				
Food Costs	-	100,000	-	-
Health Benefits	2,750,000	-	-	-
Social Security	-	400,000	160,000	-
Department of Social Services, Net:				
Medical assistance	90,000	-	-	-
Medicaid Management Information Systems	-	744,000	160,000	-
Family Assistance	-	1,860,000	-	-
Safety Net	-	699,000	-	-
Child Care Division	-	-	-	-
Debt Service				
Serial Bonds	-	210,000	-	-
Department of Public Works:				
Buildings and Grounds				
Electricity/Gas	-	270,000	-	-
Heating Fuel	-	200,000	-	-
Snow Removal				
Salt and Chloride	-	480,000	-	-
Community College Tuition	-	650,000	-	-
<b>Total Expenditures</b>	<b>2,890,000</b>	<b>9,553,000</b>	<b>320,000</b>	<b>136,000</b>
<b>Total Revenues and Expenditures</b>	<b>3,620,000</b>	<b>10,663,000</b>	<b>420,000</b>	<b>236,000</b>
<b>Net Impact to County Taxation</b>	<b>\$ -</b>	<b>\$ 7,043,000</b>	<b>\$ 184,000</b>	<b>\$ -</b>
Other Matters for Consideration:				
MMIS Weekly Shares			\$ 490,000	\$ -

(This page intentionally left blank)



## **CONCLUSION**

(This page intentionally left blank)

## 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, reduced the size of the County workforce, absorbed the cost of the safety net program and the costs associated with the Help America Vote Act (HAVA). 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 2015 audited financial statements indicate the County's General Fund had assigned and unassigned Fund Balance of \$50.49 million (excluding encumbrances). Both the County projections and our projections indicate that the current operations will utilize fund balance. The General Fund 2016 adopted budget included \$15.62 million appropriated fund balance. Our projection indicates that the County will end the year with a budgetary surplus of \$7.04 million which means that only \$8.58 million of this appropriation will be utilized. This is compared to the County's estimate of budgetary surplus of \$7.99 million therefore utilizing \$7.63 million of fund balance. This means that the 2016 results will leave the County with approximately \$42 million of assigned and unassigned Fund Balance. The 2017 Executive budget is applying \$16.3 million of that amount (General Fund \$15.3 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. The County assumes all of its budgeted positions will be filled for the entire year, even though vacancies can occur at any time. This has generated considerable savings over the years, for example 2015 saw savings of over \$4 million and 2016 is projected to save close to \$3.9 million. Management's vigilance in filling these vacant positions creates the budget flexibility to address issues that arise

during the year or return these excess funds back to fund balance as has been the current practice.

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 or as indicted in our report, the revenue from the Casino Gaming fee is somehow delayed. 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, 20% 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.

In conclusion, the 2017 Executive budget appears to provide sufficient funding for all of its current operational needs. 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**

(This page intentionally left blank)

**BUDGET SUMMARY FOR 2017**

	<b>Adopted Budget</b>	<b>Executive Budget</b>	<b>Increase (Decrease)</b>	<b>Percentage</b>
Total Appropriations	<u>\$ 330,369,802</u>	<u>\$ 324,824,144</u>	<u>\$ (5,545,658)</u>	<u>-1.68%</u>
Revenues:				
State Aid	\$ 44,280,613	\$ 46,043,262	\$ 1,762,649	3.98%
Federal Aid	40,723,037	38,452,626	(2,270,411)	-5.58%
Property Taxes	77,085,730	76,893,016	(192,714)	-0.25%
Sales Tax	109,966,041	111,672,331	1,706,290	1.55%
Appropriated Fund Balance	16,123,624	16,344,341	220,717	1.37%
Appropriated Reserve	-	-	-	0.00%
Transfers	1,112,033	44,914	(1,067,119)	-95.96%
Other	41,078,724	35,373,654	(5,705,070)	-13.89%
	<u>\$ 330,369,802</u>	<u>\$ 324,824,144</u>	<u>\$ (5,545,658)</u>	<u>-1.68%</u>

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

EXHIBIT 1A

		Increase (Decrease)		
		2016 Adopted Budget	2017 Executive Budget	
				Amount      Percentage
COUNTY OPERATING DEPARTMENTS:				
1010	Legislature	\$ 748,786	\$ 843,840	\$ 95,054 12.69%
1040	Clerk of Legislature	927,358	933,146	5,788 0.62%
1110	Court Security	37,678	37,678	- 0.00%
1162	Unified Court	14,500	15,000	500 3.45%
1165	District Attorney	4,327,030	4,429,937	102,907 2.38%
1170	Public Defender	2,363,235	2,447,524	84,289 3.57%
1185	Medical Examiner	340,172	950,780	610,608 179.50%
1230	Executive	1,007,169	1,025,480	18,311 1.82%
1310	Finance	4,150,742	4,223,683	72,941 1.76%
1315	Comptroller	870,026	695,221	(174,805) -20.09%
1340	Budget	330,952	338,408	7,456 2.25%
1345	Purchasing	1,060,401	1,102,381	41,980 3.96%
1355	Real Property	508,995	513,455	4,460 0.88%
1410	County Clerk	3,973,146	4,028,670	55,524 1.40%
1420	County Attorney	1,486,186	1,575,505	89,319 6.01%
1430	Personnel	1,384,070	1,383,597	(473) -0.03%
1450	Board of Elections	2,040,326	1,932,228	(108,098) -5.30%
1490	Public Works Admin	876,069	898,785	22,716 2.59%
1620	Buildings	9,686,543	8,992,098	(694,445) -7.17%
1640	Central Garage	663,615	706,314	42,699 6.43%
1680	Information Services	7,321,131	7,047,664	(273,467) -3.74%
1910	Unallocated Insurance	5,113,206	5,326,908	213,702 4.18%
1920	Municipal Dues	33,605	34,208	603 1.79%
1985	Distribution of Sales Tax	15,945,076	16,506,328	561,252 3.52%
1990	Contingent	856,000	750,000	(106,000) -12.38%
2490	Comm College Tuition	3,650,000	3,300,000	(350,000) -9.59%
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.	3,619,830	3,730,373	110,543 3.05%
3110	Sheriff	10,180,910	10,634,327	453,417 4.45%
3140	Probation	6,046,671	6,143,296	96,625 1.60%
3150	Jail	20,637,004	21,726,460	1,089,456 5.28%
3155	Rehab Svcs	178,924	188,357	9,433 5.27%



Revenues - 2017 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2017	2016		
\$ -	\$ -	\$ -	\$ 843,840	\$ 748,786	\$ 95,054	12.69%
-	-	-	933,146	927,358	5,788	0.62%
35,000	-	-	2,678	2,678	-	0.00%
-	-	-	15,000	14,500	500	3.45%
459,475	-	318,825	3,651,637	3,553,731	97,906	2.76%
264,985	-	500	2,182,039	1,672,456	509,583	30.47%
-	-	<b>700</b>	<b>950,080</b>	<b>339,347</b>	<b>610,733</b>	<b>179.97%</b>
-	-	-	1,025,480	1,007,169	18,311	1.82%
25,000	-	8,066,000	(3,867,317)	(4,621,758)	754,441	-16.32%
-	-	-	<b>695,221</b>	<b>870,026</b>	<b>(174,805)</b>	<b>-20.09%</b>
-	-	-	338,408	330,952	7,456	2.25%
-	-	160,000	942,381	949,401	(7,020)	-0.74%
-	-	14,500	498,955	493,495	5,460	1.11%
-	-	2,457,886	1,570,784	1,595,461	(24,677)	-1.55%
-	-	5,000	1,570,505	1,467,186	103,319	7.04%
-	-	19,510	1,364,087	1,365,570	(1,483)	-0.11%
<b>340,369</b>	-	<b>21,000</b>	<b>1,570,859</b>	<b>1,556,971</b>	<b>13,888</b>	<b>0.89%</b>
-	-	1,225,000	(326,215)	(349,131)	22,916	-6.56%
<b>267,000</b>	-	<b>1,443,010</b>	<b>7,282,088</b>	<b>8,548,740</b>	<b>(1,266,652)</b>	<b>-14.82%</b>
-	-	343,700	362,614	388,615	(26,001)	-6.69%
-	-	<b>121,000</b>	<b>6,926,664</b>	<b>7,240,501</b>	<b>(313,837)</b>	<b>-4.33%</b>
-	-	<b>280,100</b>	<b>5,046,808</b>	<b>4,233,106</b>	<b>813,702</b>	<b>19.22%</b>
-	-	-	34,208	33,605	603	1.79%
-	-	<b>111,672,331</b>	<b>(95,166,003)</b>	<b>(94,020,965)</b>	<b>(1,145,038)</b>	<b>1.22%</b>
-	-	-	<b>750,000</b>	<b>856,000</b>	<b>(106,000)</b>	<b>-12.38%</b>
-	-	<b>80,000</b>	<b>3,220,000</b>	<b>3,565,000</b>	<b>(345,000)</b>	<b>-9.68%</b>
-	-	-	6,400,863	6,400,863	-	0.00%
-	-	10,000	-	-	-	-
155,000	328,360	853,534	2,393,479	2,361,995	31,484	1.33%
<b>63,750</b>	<b>5,000</b>	<b>1,095,258</b>	<b>9,470,319</b>	<b>9,174,734</b>	<b>295,585</b>	<b>3.22%</b>
761,737	353,785	489,950	4,537,824	4,417,277	120,547	2.73%
<b>12,500</b>	<b>44,000</b>	<b>460,703</b>	<b>21,209,257</b>	<b>19,875,607</b>	<b>1,333,650</b>	<b>6.71%</b>
38,250	-	2,000	148,107	138,674	9,433	6.80%

(Continued)

## COUNTY OF ULSTER, NEW YORK

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

## EXHIBIT 1A

	2016 Adopted Budget	2017 Executive Budget	Increase (Decrease)	
			Amount	Percentage
3189 Drug Investigations	\$ 821,511	\$ 835,580	\$ 14,069	1.71%
3410 Fire Fighting	135,361	140,193	4,832	3.57%
3411 Arson Task Force	58,856	60,856	2,000	3.40%
3620 Safety Inspections	417,790	419,390	1,600	0.38%
4010 Public Health	<b>5,732,278</b>	<b>5,979,264</b>	<b>246,986</b>	<b>4.31%</b>
4082 WIC	799,730	815,431	15,701	1.96%
4230 Cont.Narc. Add'l Cent Serv.	<b>1,229,374</b>	<b>1,106,163</b>	<b>(123,211)</b>	<b>-10.02%</b>
4310 Mental Health Admin	1,678,854	1,748,827	69,973	4.17%
4320 Mental Health Support	<b>1,845,850</b>	<b>1,559,284</b>	<b>(286,566)</b>	<b>-15.52%</b>
4322 MH Contracted Svcs-OMH & OMRDD Svcs	<b>7,642,941</b>	<b>7,884,219</b>	<b>241,278</b>	<b>3.16%</b>
4390 Psychiatric-Criminal Actions	300,000	300,000	-	0.00%
5630 Bus Operations	<b>7,525,466</b>	<b>6,855,311</b>	<b>(670,155)</b>	<b>-8.91%</b>
5650 Off-Street Parking	50,606	51,105	499	0.99%
6010 Social Services	<b>31,286,981</b>	<b>30,754,619</b>	<b>(532,362)</b>	<b>-1.70%</b>
6055 Day Care Block Grant	<b>3,600,000</b>	<b>4,000,000</b>	<b>400,000</b>	<b>11.11%</b>
6070 Services for Recipients	<b>1,000,000</b>	<b>850,000</b>	<b>(150,000)</b>	<b>-15.00%</b>
6101 Medical Assistance	120,000	70,000	(50,000)	-41.67%
6102 Medical Assistance-MMIS	<b>34,921,341</b>	<b>35,305,751</b>	<b>384,410</b>	<b>1.10%</b>
6109 Family Assistance	<b>14,000,000</b>	<b>12,800,000</b>	<b>(1,200,000)</b>	<b>-8.57%</b>
6119 Child Care	<b>25,556,199</b>	<b>25,000,000</b>	<b>(556,199)</b>	<b>-2.18%</b>
6123 Juvenile Delinquent	300,000	250,000	(50,000)	-16.67%
6129 State Training School	150,000	200,000	50,000	33.33%
6140 Safety Net	<b>11,200,000</b>	<b>10,200,000</b>	<b>(1,000,000)</b>	<b>-8.93%</b>
6141 Home Energy Assistance	135,000	160,000	25,000	18.52%
6142 Emergency Aid for Adults	180,000	220,000	40,000	22.22%
6410 Tourism	965,224	1,091,964	126,740	13.13%
6510 Veterans Services	818,455	947,817	129,362	15.81%
6610 Weights & Measures	192,990	190,916	(2,074)	-1.07%
6772 Office for the Aging	<b>3,458,486</b>	<b>3,316,515</b>	<b>(141,971)</b>	<b>-4.11%</b>
6989 Other Eco.Opp & Development-Community Action	21,750	16,313	(5,437)	-25.00%
7110 Parks	352,240	399,757	47,517	13.49%
7310 Youth Programs	339,759	469,573	129,814	38.21%

Revenues - 2017 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2017	2016		
\$ 20,000	\$ 40,000	\$ 23,000	\$ 752,580	\$ 720,011	\$ 32,569	4.52%
-	-	-	140,193	135,361	4,832	3.57%
-	-	-	60,856	58,856	2,000	3.40%
-	-	6,000	413,390	411,290	2,100	0.51%
<b>2,147,124</b>	<b>254,359</b>	<b>494,005</b>	<b>3,083,776</b>	<b>2,912,161</b>	<b>171,615</b>	<b>5.89%</b>
-	753,092	-	62,339	58,303	4,036	6.92%
<b>165,882</b>	<b>730,642</b>	-	<b>209,639</b>	<b>334,640</b>	<b>(125,001)</b>	<b>-37.35%</b>
517,683	206,956	13,414	1,010,774	1,036,667	(25,893)	-2.50%
-	-	<b>6,000</b>	<b>1,553,284</b>	<b>1,834,600</b>	<b>(281,316)</b>	<b>-15.33%</b>
<b>6,723,689</b>	-	-	<b>1,160,530</b>	<b>968,751</b>	<b>191,779</b>	<b>19.80%</b>
-	-	-	300,000	300,000	-	0.00%
<b>3,130,172</b>	<b>1,302,000</b>	<b>764,100</b>	<b>1,659,039</b>	<b>1,633,007</b>	<b>26,032</b>	<b>1.59%</b>
-	-	36,200	14,905	14,406	499	3.46%
<b>9,352,603</b>	<b>17,791,537</b>	<b>104,000</b>	<b>3,506,479</b>	<b>4,552,992</b>	<b>(1,046,513)</b>	<b>-22.99%</b>
<b>368,750</b>	<b>2,815,796</b>	<b>17,000</b>	<b>798,454</b>	<b>468,388</b>	<b>330,066</b>	<b>70.47%</b>
<b>378,807</b>	<b>312,761</b>	<b>4,500</b>	<b>153,932</b>	<b>509,974</b>	<b>(356,042)</b>	<b>-69.82%</b>
(15,000)	(15,000)	-	100,000	1,234,860	(1,134,860)	-91.90%
-	-	<b>100,000</b>	<b>35,205,751</b>	<b>33,621,341</b>	<b>1,584,410</b>	<b>4.71%</b>
<b>434,447</b>	<b>6,903,000</b>	<b>1,210,000</b>	<b>4,252,553</b>	<b>4,033,162</b>	<b>219,391</b>	<b>5.44%</b>
<b>11,854,302</b>	<b>3,082,412</b>	<b>1,981,621</b>	<b>8,081,665</b>	<b>8,415,403</b>	<b>(333,738)</b>	<b>-3.97%</b>
58,316	11,751	10,000	169,933	239,157	(69,224)	-28.95%
-	-	-	200,000	150,000	50,000	33.33%
<b>2,711,610</b>	<b>99,622</b>	<b>750,000</b>	<b>6,638,768</b>	<b>7,415,950</b>	<b>(777,182)</b>	<b>-10.48%</b>
-	(164,817)	273,626	51,191	23,628	27,563	100.00%
110,000	-	-	110,000	90,000	20,000	22.22%
67,498	-	176,500	847,966	728,821	119,145	16.35%
30,000	-	-	917,817	795,455	122,362	15.38%
10,242	-	85,000	95,674	92,748	2,926	3.15%
<b>1,274,900</b>	<b>1,056,403</b>	<b>106,078</b>	<b>879,134</b>	<b>1,209,890</b>	<b>(330,756)</b>	<b>-27.34%</b>
-	-	-	16,313	21,750	(5,437)	-25.00%
-	-	180,600	219,157	242,440	(23,283)	-9.60%
291,941	-	-	177,632	125,938	51,694	41.05%

(Continued)

## COUNTY OF ULSTER, NEW YORK

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

## EXHIBIT 1A

	2016 Adopted Budget	2017 Executive Budget	Increase (Decrease)	
			Amount	Percentage
7410 Libraries	\$ 74,250	\$ 55,688	\$ (18,562)	-25.00%
7510 Historian	2,150	26,150	24,000	1116.28%
7560 Other Performing Arts	83,750	62,813	(20,937)	-25.00%
8020 Planning	1,840,701	1,732,134	(108,567)	-5.90%
8040 Human Rights	19,268	18,751	(517)	-2.68%
8090 Environmental Controls	383,321	405,721	22,400	5.84%
8710 Conservation	441,500	331,125	(110,375)	-25.00%
8989 Other Home & Community	71,000	70,750	(250)	-0.35%
9010 State Retirement	634,263	620,886	(13,377)	-2.11%
9050 Unemployment Insurance	186,600	75,000	(111,600)	-59.81%
9055 Disability Insurance	131,000	130,950	(50)	-0.04%
9060 Hospital & Medical	<b>4,691,204</b>	<b>5,365,089</b>	<b>673,885</b>	<b>14.36%</b>
9089 Other Employee Benefits	1,770,000	1,697,641	(72,359)	-4.09%
9730 BANS	<b>425,000</b>	<b>445,000</b>	<b>20,000</b>	<b>4.71%</b>
Appropriated Fund Balance	-	-	-	0.00%
Deferred Property Tax	-	-	-	0.00%
<b>A - GENERAL FUND</b>	<b>284,381,268</b>	<b>283,909,060</b>	<b>(472,208)</b>	<b>-0.17%</b>
<b>B - COMMUNITY DEVELOPMENT</b>	<b>2,712,229</b>	<b>2,299,186</b>	<b>(413,043)</b>	<b>-15.23%</b>
<b>D - COUNTY ROAD FUND</b>	<b>18,699,130</b>	<b>14,790,975</b>	<b>(3,908,155)</b>	<b>-20.90%</b>
<b>E - ROAD MACHINERY FUND</b>	<b>4,991,000</b>	<b>3,905,321</b>	<b>(1,085,679)</b>	<b>-21.75%</b>
<b>S - WORKERS COMP FUND</b>	<b>9,956,242</b>	<b>10,072,917</b>	<b>116,675</b>	<b>1.17%</b>
<b>V - DEBT SERVICE FUND</b>	<b>9,629,933</b>	<b>9,846,685</b>	<b>216,752</b>	<b>2.25%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 330,369,802</b>	<b>\$ 324,824,144</b>	<b>\$ (5,545,658)</b>	<b>\$ -1.68%</b>

Revenues - 2017 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2017	2016		
\$ -	\$ -	\$ -	\$ 55,688	\$ 74,250	\$ (18,562)	-25.00%
-	-	-	26,150	2,150	24,000	1116.28%
-	-	-	62,813	83,750	(20,937)	-25.00%
12,000	496,800	55,025	1,168,309	1,093,101	75,208	6.88%
-	-	-	18,751	19,268	(517)	-2.68%
26,000	-	109,220	270,501	271,244	(743)	-0.27%
-	-	-	331,125	441,500	(110,375)	-25.00%
-	-	-	70,750	71,000	(250)	-0.35%
-	-	620,886	-	-	-	0.00%
-	-	-	75,000	186,600	(111,600)	-59.81%
-	-	9,400	121,550	121,000	550	0.45%
-	-	<b>1,250,000</b>	<b>4,115,089</b>	<b>4,291,204</b>	<b>(176,115)</b>	<b>-4.10%</b>
-	-	-	1,697,641	1,770,000	(72,359)	-4.09%
-	-	-	<b>445,000</b>	<b>225,000</b>	<b>220,000</b>	<b>97.78%</b>
-	-	15,544,341	(15,544,341)	(15,623,624)	79,283	-0.51%
-	-	-	1,000,000	1,000,000	-	0.00%
42,094,032	36,408,459	153,071,023	53,335,546	53,554,343	(218,797)	-0.41%
250,819	2,044,167	4,200	-	-	-	0.00%
3,698,411	-	258,600	10,833,964	14,151,454	(3,317,490)	-23.44%
-	-	28,500	3,876,821	-	3,876,821	100.00%
-	-	10,072,917	-	-	-	0.00%
-	-	-	9,846,685	9,379,933	466,752	4.98%
<b>\$ 46,043,262</b>	<b>\$ 38,452,626</b>	<b>\$ 163,435,240</b>	<b>\$ 77,893,016</b>	<b>\$ 77,085,730</b>	<b>\$ 807,286</b>	<b>1.04%</b>

COUNTY OF ULSTER, NEW YORK

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

EXHIBIT IB

	2016 Adopted Budget	2017 Executive Budget	Increase (Decrease)	
			Amount	Percentage
<b><u>Legislature:</u></b>				
1010 Legislative Board	\$ 748,786	\$ 843,840	\$ 95,054	12.69%
1040 Clerk of Legislative Board	927,358	933,146	5,788	0.62%
	<u>1,676,144</u>	<u>1,776,986</u>	<u>100,842</u>	<u>6.02%</u>
<b><u>Judicial:</u></b>				
1110 Court Security	37,678	37,678	-	0.00%
1162 Unified Court	14,500	15,000	500	3.45%
1165 District Attorney	4,327,030	4,429,937	102,907	2.38%
1170 Public Defender	2,363,235	2,447,524	84,289	3.57%
1185 Medical Examiner	340,172	950,780	610,608	179.50%
	<u>7,082,615</u>	<u>7,880,919</u>	<u>798,304</u>	<u>11.27%</u>
<b><u>County Executive:</u></b>				
1230 County Executive	<u>1,007,169</u>	<u>1,025,480</u>	<u>18,311</u>	<u>1.82%</u>
<b><u>Finance:</u></b>				
1310 Finance	4,150,742	4,223,683	72,941	1.76%
1315 Comptroller	870,026	695,221	(174,805)	-20.09%
1340 Department of Budget	330,952	338,408	7,456	2.25%
1345 Purchasing	1,060,401	1,102,381	41,980	3.96%
1355 Assessment	508,995	513,455	4,460	0.88%
	<u>6,921,116</u>	<u>6,873,148</u>	<u>(47,968)</u>	<u>-0.69%</u>
<b><u>Staff:</u></b>				
1410 County Clerk	3,973,146	4,028,670	55,524	1.40%
1420 Department of Law	1,486,186	1,575,505	89,319	6.01%
1430 Department of Personnel	1,384,070	1,383,597	(473)	-0.03%
1450 Elections	2,040,326	1,932,228	(108,098)	-5.30%
1490 Public Works Admin	876,069	898,785	22,716	2.59%
	<u>9,759,797</u>	<u>9,818,785</u>	<u>58,988</u>	<u>0.60%</u>

Revenues - 2017 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2017	2016		
\$ -	\$ -	\$ -	\$ 843,840	\$ 748,786	\$ 95,054	12.69%
-	-	-	933,146	927,358	5,788	0.62%
-	-	-	1,776,986	1,676,144	100,842	6.02%
35,000	-	-	2,678	2,678	-	0.00%
-	-	-	15,000	14,500	500	3.45%
459,475	-	318,825	3,651,637	3,553,731	97,906	2.76%
264,985	-	500	2,182,039	1,672,456	509,583	30.47%
-	-	700	950,080	339,347	610,733	179.97%
759,460	-	320,025	6,801,434	5,582,712	1,218,722	21.83%
-	-	-	1,025,480	1,007,169	18,311	1.82%
25,000	-	8,066,000	(3,867,317)	(4,621,758)	754,441	-16.32%
-	-	-	695,221	870,026	(174,805)	-20.09%
-	-	-	338,408	330,952	7,456	2.25%
-	-	160,000	942,381	949,401	(7,020)	-0.74%
-	-	14,500	498,955	493,495	5,460	1.11%
25,000	-	8,240,500	(1,392,352)	(1,977,884)	585,532	-29.60%
-	-	2,457,886	1,570,784	1,595,461	(24,677)	-1.55%
-	-	5,000	1,570,505	1,467,186	103,319	7.04%
-	-	19,510	1,364,087	1,365,570	(1,483)	-0.11%
340,369	-	21,000	1,570,859	1,556,971	13,888	0.89%
-	-	1,225,000	(326,215)	(349,131)	22,916	-6.56%
340,369	-	3,728,396	5,750,020	5,636,057	113,963	2.02%

(Continued)

## COUNTY OF ULSTER, NEW YORK

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

## EXHIBIT 1B

	2016 Adopted Budget	2017 Executive Budget	Increase (Decrease)	
			Amount	Percentage
<b><u>General Services:</u></b>				
1620 Buildings	\$ 9,686,543	\$ 8,992,098	\$ (694,445)	-7.17%
1640 Central Garage	663,615	706,314	42,699	6.43%
1680 Central Data Processing	7,321,131	7,047,664	(273,467)	-3.74%
	<u>17,671,289</u>	<u>16,746,076</u>	<u>(925,213)</u>	<u>-5.24%</u>
<b><u>Special Items:</u></b>				
1910 Unallocated Insurance	5,113,206	5,326,908	213,702	4.18%
1920 Municipal Association Dues	33,605	34,208	603	1.79%
1985 Distribution of Sales Tax	15,945,076	16,506,328	561,252	3.52%
1990 Contingent Account	856,000	750,000	(106,000)	-12.38%
	<u>21,947,887</u>	<u>22,617,444</u>	<u>669,557</u>	<u>3.05%</u>
<b><u>Education:</u></b>				
2490 Community College - Out of Cnty	3,650,000	3,300,000	(350,000)	-9.59%
2495 Contribution To Community Coll	6,400,863	6,400,863	-	0.00%
2980 Other Education	10,000	10,000	-	0.00%
	<u>10,060,863</u>	<u>9,710,863</u>	<u>(350,000)</u>	<u>-3.48%</u>
<b><u>Public Safety:</u></b>				
3020 Public Safety Communication Sys	3,619,830	3,730,373	110,543	3.05%
3110 Sheriff	10,180,910	10,634,327	453,417	4.45%
3140 Probation	6,046,671	6,143,296	96,625	1.60%
3150 Jail	20,637,004	21,726,460	1,089,456	5.28%
3155 Rehabilitation Services	178,924	188,357	9,433	5.27%
3989 Drug Investigations	821,511	835,580	14,069	1.71%
3410 Fire Fighting	135,361	140,193	4,832	3.57%
3411 Arson Task Force	58,856	60,856	2,000	3.40%
3620 Safety Inspections	417,790	419,390	1,600	0.38%
	<u>42,096,857</u>	<u>43,878,832</u>	<u>1,781,975</u>	<u>4.23%</u>



Revenues - 2017 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2017	2016		
\$ 267,000	\$ -	\$ 1,443,010	\$ 7,282,088	\$ 8,548,740	\$ (1,266,652)	-14.82%
-	-	343,700	362,614	388,615	(26,001)	-6.69%
-	-	121,000	6,926,664	7,240,501	(313,837)	-4.33%
267,000	-	1,907,710	14,571,366	16,177,856	(1,606,490)	-9.93%
-	-	280,100	5,046,808	4,233,106	813,702	19.22%
-	-	-	34,208	33,605	603	1.79%
-	-	111,672,331	(95,166,003)	(94,020,965)	(1,145,038)	1.22%
-	-	-	750,000	856,000	(106,000)	-12.38%
-	-	111,952,431	(89,334,987)	(88,898,254)	(436,733)	0.49%
-	-	80,000	3,220,000	3,565,000	(345,000)	-9.68%
-	-	-	6,400,863	6,400,863	-	0.00%
-	-	10,000	-	-	-	0.00%
-	-	90,000	9,620,863	9,965,863	(345,000)	-3.46%
155,000	328,360	853,534	2,393,479	2,361,995	31,484	1.33%
63,750	5,000	1,095,258	9,470,319	9,174,734	295,585	3.22%
761,737	353,785	489,950	4,537,824	4,417,277	120,547	2.73%
12,500	44,000	460,703	21,209,257	19,875,607	1,333,650	6.71%
38,250	-	2,000	148,107	138,674	9,433	6.80%
20,000	40,000	23,000	752,580	720,011	32,569	4.52%
-	-	-	140,193	135,361	4,832	3.57%
-	-	-	60,856	58,856	2,000	3.40%
-	-	6,000	413,390	411,290	2,100	0.51%
1,051,237	771,145	2,930,445	39,126,005	37,293,805	1,832,200	4.91%

(Continued)

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

	2016 Adopted Budget	2017 Executive Budget	Increase (Decrease)	
			Amount	Percentage
<b>Health</b>				
4010 Public Health	\$ 5,732,278	\$ 5,979,264	\$ 246,986	4.31%
4082 WIC	799,730	815,431	15,701	1.96%
4230 Cont.Narc. Add'l Cent Serv.	1,229,374	1,106,163	(123,211)	-10.02%
4310 Mental Health Admin	1,678,854	1,748,827	69,973	4.17%
4320 Mental Health Support	1,845,850	1,559,284	(286,566)	-15.52%
4322 MH Contracted Svcs-OMH & OMRDD Svcs	7,642,941	7,884,219	241,278	3.16%
4390 Psychiatric-Criminal Actions	300,000	300,000	-	0.00%
	<u>\$ 19,229,027</u>	<u>\$ 19,393,188</u>	<u>\$ 164,161</u>	<u>0.85%</u>

Revenues - 2017 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2017	2016		
\$ 2,147,124	\$ 254,359	\$ 494,005	\$ 3,083,776	\$ 2,912,161	\$ 171,615	5.89%
-	753,092	-	62,339	58,303	4,036	6.92%
165,882	730,642	-	209,639	334,640	(125,001)	-37.35%
517,683	206,956	13,414	1,010,774	1,036,667	(25,893)	-2.50%
-	-	6,000	1,553,284	1,834,600	(281,316)	-15.33%
6,723,689	-	-	1,160,530	968,751	191,779	19.80%
-	-	-	300,000	300,000	-	0.00%
<u>\$ 9,554,378</u>	<u>\$ 1,945,049</u>	<u>\$ 513,419</u>	<u>\$ 7,380,342</u>	<u>\$ 7,445,122</u>	<u>\$ (64,780)</u>	<u>-0.87%</u>

(Continued)

COUNTY OF ULSTER, NEW YORK

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

EXHIBIT IB

	2016 Adopted Budget	2017 Executive Budget	Increase (Decrease)	
			Amount	Percentage
<b>Transportation:</b>				
5630 Bus Operations	\$ 7,525,466	\$ 6,855,311	\$ (670,155)	-8.91%
5650 Offstreet Parking	50,606	51,105	499	0.99%
	7,576,072	6,906,416	(669,656)	-8.84%
<b>Department of Social Services:</b>				
6010 Social Services Administration	31,286,981	30,754,619	(532,362)	-1.70%
6055 Day Care Block Grant	3,600,000	4,000,000	400,000	11.11%
6070 Services For Recipients	1,000,000	850,000	(150,000)	-15.00%
6101 Medical Assistance	120,000	70,000	(50,000)	-41.67%
6102 Medical Assistance - MMIS	34,921,341	35,305,751	384,410	1.10%
6109 Family Assistance	14,000,000	12,800,000	(1,200,000)	-8.57%
6119 Children's Services	25,556,199	25,000,000	(556,199)	-2.18%
6123 Juvenile Delinquent Care	300,000	250,000	(50,000)	-16.67%
6129 State Training School	150,000	200,000	50,000	33.33%
6140 Home Relief -Safety Net	11,200,000	10,200,000	(1,000,000)	-8.93%
6141 Home Energy Assistance	135,000	160,000	25,000	18.52%
6142 Emergency Aid for Adults	180,000	220,000	40,000	22.22%
	122,449,521	119,810,370	(2,639,151)	-2.16%
<b>Economic Assistance and Opportunity:</b>				
6410 Tourism	965,224	1,091,964	126,740	13.13%
6510 Veterans Service	818,455	947,817	129,362	15.81%
6610 Weights and Measures	192,990	190,916	(2,074)	-1.07%
6772 Office for the Aging	3,458,486	3,316,515	(141,971)	-4.11%
6989 Other Economic Opportunities 7 Develop.	21,750	16,313	(5,437)	-25.00%
	5,456,905	5,563,525	106,620	1.95%
<b>Culture and Recreation</b>				
7110 Parks	352,240	399,757	47,517	13.49%
7310 Youth Programs	339,759	469,573	129,814	38.21%
7410 Libraries	74,250	55,688	(18,562)	-25.00%
7510 County Historian	2,150	26,150	24,000	1116.28%
7560 Other Performing Arts	83,750	62,813	(20,937)	-25.00%
	852,149	1,013,981	161,832	18.99%

Revenues - 2017 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2017	2016		
\$ 3,130,172	\$ 1,302,000	\$ 764,100	\$ 1,659,039	\$ 1,633,007	\$ 26,032	1.59%
-	-	36,200	14,905	14,406	499	3.46%
3,130,172	1,302,000	800,300	1,673,944	1,647,413	26,531	1.61%
9,352,603	17,791,537	104,000	3,506,479	4,552,992	(1,046,513)	-22.99%
368,750	2,815,796	17,000	798,454	468,388	330,066	70.47%
378,807	312,761	4,500	153,932	509,974	(356,042)	-69.82%
(15,000)	(15,000)	-	100,000	1,234,860	(1,134,860)	-91.90%
-	-	100,000	35,205,751	33,621,341	1,584,410	4.71%
434,447	6,903,000	1,210,000	4,252,553	4,033,162	219,391	5.44%
11,854,302	3,082,412	1,981,621	8,081,665	8,415,403	(333,738)	-3.97%
58,316	11,751	10,000	169,933	239,157	(69,224)	-28.95%
-	-	-	200,000	150,000	50,000	33.33%
2,711,610	99,622	750,000	6,638,768	7,415,950	(777,182)	-10.48%
-	(164,817)	273,626	51,191	23,628	27,563	116.65%
110,000	-	-	110,000	90,000	20,000	22.22%
25,253,835	30,837,062	4,450,747	59,268,726	60,754,855	(1,486,129)	-2.45%
67,498	-	176,500	847,966	728,821	119,145	16.35%
30,000	-	-	917,817	795,455	122,362	15.38%
10,242	-	85,000	95,674	92,748	2,926	3.15%
1,274,900	1,056,403	106,078	879,134	1,209,890	(330,756)	-27.34%
-	-	-	16,313	21,750	(5,437)	-25.00%
1,382,640	1,056,403	367,578	2,756,904	2,848,664	(91,760)	-3.22%
-	-	180,600	219,157	242,440	(23,283)	-9.60%
291,941	-	-	177,632	125,938	51,694	41.05%
-	-	-	55,688	74,250	(18,562)	-25.00%
-	-	-	26,150	2,150	24,000	1116.28%
-	-	-	62,813	83,750	(20,937)	-25.00%
291,941	-	180,600	541,440	528,528	12,912	2.44%

(Continued)

## COUNTY OF ULSTER, NEW YORK

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

EXHIBIT IB

	2016 Adopted Budget	2017 Executive Budget	Increase (Decrease)	
			Amount	Percentage
<b><u>Home &amp; Community Services:</u></b>				
8020 Department of Planning	\$ 1,840,701	\$ 1,732,134	\$ (108,567)	-5.90%
8040 Human Rights Commission	19,268	18,751	(517)	-2.68%
8090 Environmental Control	383,321	405,721	22,400	5.84%
8710 Conservation	441,500	331,125	(110,375)	-25.00%
8989 Other Home and Community	71,000	70,750	(250)	-0.35%
	<u>2,755,790</u>	<u>2,558,481</u>	<u>(197,309)</u>	<u>-7.16%</u>
<b><u>Employee Benefits:</u></b>				
9010 State Retirement	634,263	620,886	(13,377)	-2.11%
9050 Unemployment Insurance	186,600	75,000	(111,600)	-59.81%
9055 Disability Insurance	131,000	130,950	(50)	-0.04%
9060 Hospital & Medical	4,691,204	5,365,089	673,885	14.36%
9089 Other Employee Benefits	1,770,000	1,697,641	(72,359)	-4.09%
	<u>7,413,067</u>	<u>7,889,566</u>	<u>476,499</u>	<u>6.43%</u>
<b><u>Interfund Transfers &amp; Debt Service:</u></b>				
9730 Bond Anticipation Notes - Interest	<u>425,000</u>	<u>445,000</u>	<u>20,000</u>	<u>4.71%</u>
Total General Fund - Unadjusted	<u>284,381,268</u>	<u>283,909,060</u>	<u>(472,208)</u>	<u>-0.17%</u>
<b><u>Adjustments:</u></b>				
Appropriated Fund Balance	-	-	-	-
Deferred Property Tax	-	-	-	-
Total General Fund - Adjusted	<u>\$ 284,381,268</u>	<u>\$ 283,909,060</u>	<u>\$ (472,208)</u>	<u>-0.17%</u>

Revenues - 2017 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2017	2016		
\$ 12,000	\$ 496,800	\$ 55,025	\$ 1,168,309	\$ 1,093,101	\$ 75,208	6.88%
-	-	-	18,751	19,268	(517)	-2.68%
26,000	-	109,220	270,501	271,244	(743)	-0.27%
-	-	-	331,125	441,500	(110,375)	-25.00%
-	-	-	70,750	71,000	(250)	-0.35%
38,000	496,800	164,245	1,859,436	1,896,113	(36,677)	-1.93%
-	-	620,886	-	-	-	0.00%
-	-	-	75,000	186,600	(111,600)	-59.81%
-	-	9,400	121,550	121,000	550	0.45%
-	-	1,250,000	4,115,089	4,291,204	(176,115)	-4.10%
-	-	-	1,697,641	1,770,000	(72,359)	-4.09%
-	-	1,880,286	6,009,280	6,368,804	(359,524)	-5.65%
-	-	-	445,000	225,000	220,000	97.78%
42,094,032	36,408,459	137,526,682	67,879,887	68,177,967	(298,080)	-0.44%
-	-	15,544,341	(15,544,341)	(15,623,624)	79,283	0.51%
-	-	-	1,000,000	1,000,000	-	0.00%
\$ 42,094,032	\$ 36,408,459	\$ 153,071,023	\$ 53,335,546	\$ 53,554,343	\$ (218,797)	-0.41%

(Continued)

COUNTY OF ULSTER, NEW YORK

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

EXHIBIT IB

	2016 Adopted Budget	2017 Executive Budget	Increase (Decrease)	
			Amount	Percentage
<b><u>Community Development:</u></b>				
6290 Office Of Employment & Training	\$ 891,636	\$ 878,585	\$ (13,051)	-1.46%
6291 Participant Support	6,000	4,500	(1,500)	-25.00%
6292 Job Training and Services	1,209,693	961,901	(247,792)	-20.48%
8668 Rehabilitation Loans & Grants	600,400	450,400	(150,000)	-24.98%
9789 Other Long Term Debt, HUD Loans	4,500	3,800	(700)	-15.56%
	<u>2,712,229</u>	<u>2,299,186</u>	<u>(413,043)</u>	<u>-15.23%</u>
<b><u>County Road Fund:</u></b>				
D5010 Highway Administration	2,951,551	2,811,864	(139,687)	-4.73%
D5020 Engineering	445,276	503,364	58,088	13.05%
D5110 Maintenance of Roads- Bridges	8,518,787	4,828,230	(3,690,557)	-43.32%
D5112 Permanent Improvements	3,010,493	3,698,411	687,918	22.85%
D5142 Snow Removal	3,773,023	2,949,106	(823,917)	-21.84%
	<u>18,699,130</u>	<u>14,790,975</u>	<u>(3,908,155)</u>	<u>-20.90%</u>
<b><u>Road Machinery Fund:</u></b>				
E5130 Road Machinery	3,566,967	3,638,321	71,354	2.00%
E5190 Stockpile	312,000	267,000	(45,000)	-14.42%
E9901 Transfers to other funds	1,112,033	-	(1,112,033)	-100.00%
	<u>4,991,000</u>	<u>3,905,321</u>	<u>(1,085,679)</u>	<u>-21.75%</u>



Revenues - 2017 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2017	2016		
\$ 52,308	\$ 852,240	\$ -	\$ (25,963)	\$ (125,518)	\$ 99,555	-79.32%
-	4,500	-	-	-	-	-
198,511	737,427	-	25,963	125,518	(99,555)	-79.32%
-	450,000	4,200	(3,800)	(4,500)	700	-15.56%
-	-	-	3,800	4,500	(700)	-15.56%
250,819	2,044,167	4,200	-	-	-	-
-	-	-	2,811,864	2,951,551	(139,687)	-4.73%
-	-	-	503,364	445,276	58,088	13.05%
-	-	51,100	4,777,130	7,356,604	(2,579,474)	-35.06%
3,698,411	-	-	-	-	-	-
-	-	207,500	2,741,606	3,648,023	(906,417)	-24.85%
3,698,411	-	258,600	10,833,964	14,151,454	(3,317,490)	-23.44%
-	-	28,500	3,609,821	(1,124,033)	4,733,854	-421.15%
-	-	-	267,000	12,000	255,000	2125.00%
-	-	-	-	1,112,033	(1,112,033)	-100.00%
-	-	28,500	3,876,821	-	3,876,821	-

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

	2016 Adopted Budget	2017 Executive Budget	Increase (Decrease)	
			Amount	Percentage
<b><u>Workers Compensation Fund:</u></b>				
S1710 Workers' Compensation	\$ 2,760,242	\$ 2,665,917	\$ (94,325)	-3.42%
S1720 Benefits and Awards	7,196,000	7,407,000	211,000	2.93%
	9,956,242	10,072,917	116,675	1.17%
<b><u>Debt Service:</u></b>				
V9710 Serial Bonds	9,629,933	9,846,685	216,752	2.25%
Appropriated Fund Balance	-	-	-	0.00%
	9,629,933	9,846,685	216,752	2.25%
Total - All Funds	<u>\$ 330,369,802</u>	<u>\$ 324,824,144</u>	<u>\$ (5,545,658)</u>	<u>-1.68%</u>

Revenues - 2017 Executive Budget			County Taxation		Increase (Decrease) Amount	Percentage
State	Federal	Other	2017	2016		
\$ -	\$ -	\$ 58,000	\$ 2,607,917	\$ 2,730,242	\$ (122,325)	-4.48%
-	-	10,014,917	(2,607,917)	(2,730,242)	122,325	-4.48%
-	-	10,072,917	-	-	-	-
-	-	-	9,846,685	9,629,933	216,752	2.25%
-	-	-	-	(250,000)	250,000	-100.00%
-	-	-	9,846,685	9,379,933	466,752	4.98%
\$ 46,043,262	\$ 38,452,626	\$ 163,435,240	\$ 77,893,016	\$ 77,085,730	\$ 807,286	1.05%

**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>
2008	\$ 72,410,702		
2009	74,350,140	\$ 1,939,438	2.68%
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%

\* 2017 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>
2008	\$ 20,935,729,372	\$ 548,532,329	2.62%
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	92,957,375	0.52%
2017	18,012,291,671 <i>(Estimated)</i>		

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

