

FINANCE AND PERSONNEL COMMITTEE MEETING MINUTES  
JUNE 9, 2011

FINANCE & PERSONNEL COMMITTEE MEMBERS PRESENT: Campbell, LaPointe, Hall, Shay, Banks, Lindsay, Henke, Suprenant, Haff, Idleman

FINANCE & PERSONNEL COMMITTEE MEMBERS ABSENT: Brown

SUPERVISORS: Rymph, Hicks, Pitts

Debra Prehoda, Clerk of the Board

Roger Wickes, County Attorney

Kevin Hayes, County Administrator

Bill McCarty, Real Property Director

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

1. Call to Order
2. Approval of Minutes – May 12, 2011
3. Discuss Positions:
  - a. Interim PV Facility Administrator Contract
  - b. Transfer of Safety Officer Position to Public Works
4. Board of Elections – Discuss Purchase of Copier
5. Discuss Tabled Resolution No. 123
6. Department Reports/Requests:
  - a. Real Property
    - i. Review Full Value Tax Rates
  - b. County Administration
    - i. 2012 Equalization Schedule
    - ii. Budget Amendments
  - c. Treasurer
    - i. Monthly Report
    - ii. 2010 Financial Reports
7. Other Business
8. Adjournment

Chairman Campbell called the meeting to order at 9:35 A.M.

A motion to approve the minutes of the May 12, 2011 was moved by Mr. Lindsay, seconded by Mr. Henke and adopted.

**DISCUSS POSITIONS:**

- **Create Part-time Recording Clerk Position – County Clerk –** The County Clerk is requesting to create a part-time position, part-time Recording Clerk grade 9. She plans to bring back in her deputy County Clerk who retired to fill in Motor Vehicle and County Clerk over the next few busy months. A motion to approve creation of part-time Recording Clerk position in the County Clerk's office was moved by Mr. Banks, seconded by Mr. Haff and adopted.
- **Acting Licensed Pleasant Valley (PV) Facility Administrator Contract –** Neil Roberts, Acting Licensed PV Facility Administrator, is currently working 20 hours per week at \$115 per hour. The State has advised the County that a full time Administrator is needed by June 15<sup>th</sup>. Neil has presented a proposal that meets the State's full-time requirements working 27 hours a week, 20 hours a week at \$105 per hour and 7 hours at \$75 per hour, \$2,625 per week. A motion to approve contract proposal for Neil Roberts Acting Licensed PV Facility Administrator was moved by Mr. Shay and seconded by Mrs. Hall and Ms. Idleman. Discussion. Kevin Hayes, County Administrator, stated that Kurt Apthorpe, candidate for the position, decline acceptance of the position of Pleasant Valley Administrator. The motion to approve contract proposal for Neil Roberts Acting Licensed PV Administrator was moved by Mr. Shay, seconded by Mrs. Hall and Ms. Idleman and adopted. Kevin stated the County has received nine letters of intent regarding the RFP for sale of County Nursing Home (PV) and/or selected Public Health Home Care Services.

- Safety Officer Position to Public Works – Barbara Winchell, Personnel Director, joined the meeting. Mr. Rymph explained that the Safety Officer works very closely with the Department of Public Works (DPW) and at the time he was hired there was no room for him and he was placed in Personnel but now there is space available in DPW. He felt it was best to allow him to transfer to Public Works where he spends 60% of his time. He stated a meeting was held but Mrs. Winchell was not receptive to this move. The Public Works Committee approved this transfer. He stated a Board resolution is needed to transfer the position to Public Works and a budget amendment to move the salary from Personnel to Public Works. Mrs. Winchell distributed information on the Safety Officer position, on file. Discussion ensued. A motion to approve transfer of Safety Officer position to the Department of Public Works was moved by Mr. LaPointe, seconded by Mr. Banks and adopted on the following roll call vote: AYES (6) Campbell, LaPointe, Shay, Banks, Lindsay, Henke, NOES (4) Hall, Suprenant, Haff, Idleman, ABSENT (1) Brown, ABSTAIN (0). Mr. Lindsay would like to make sure the funding for the position comes out of Workmen's Comp. Kevin stated there are ways to do the funding and the position should be under the department head he reports to.

BOARD OF ELECTIONS – Commissioners Leslie Allen and Jeff Curtis addressed the committee. To reduce the cost of operations, they are looking to purchase a copier for printing the election ballots in house. Last year, \$42,000 was spent on ballots. They have looked at two black and white copiers, a Ricoh and a Xerox. The Ricoh has a ring binder, which Xerox does not, and that is a feature that would be beneficial to operations. The cost of the Ricoh copier is \$37,163 plus a service contract, handout attached. Commissioner Allen feels with the purchase of a copier they can print the ballots for \$2,557 compared to \$42,000 in 2010. A color copier would cost \$97,800. Bob Buck, Purchasing, is confirming if these copiers are available on state contract and if so OGS will approve payment and they have the funds for this purchase. They have about \$153,000 remaining in HAVA funds. Discussion ensued. Kevin stated if it is on state contract and HAVA funding is going to pay for the copier then the budget is in place but if the County has to purchase the copier then a budget amendment is needed. A motion to approve purchase of black and white copier to produce ballots if we can do so with HAVA funds was moved by Mr. LaPointe, seconded by Mr. Lindsay and adopted.

DISCUSS TABLED RESOLUTION NO. 123 – To Authorize the Formation of a Local Development Corporation and to Approve the Proposed Certificate of Incorporation Related Thereto - Roger Wickes, stated the IDA would start a new group with the same players. The Certificate of Incorporation of the Counties of Warren and Washington Civic Development Corporation is on file. Mr. Lindsay stated he had moved to table this resolution at the May Board meeting because of concerns that the IDA was going to reduce the number of members. A motion to approve presentation of a resolution to Authorize the Formation of a Local Development Corporation and to Approve the Proposed Certificate of Incorporation Related thereto was moved by Mr. Lindsay, seconded by Mr. Banks and adopted.

#### DEPARTMENT REPORTS/REQUESTS:

REAL PROPERTY - Bill McCarty, Director of Real Property, addressed the following items:

- Review Full Value Tax Rates – handouts on file.
- Town Maps for Broadband and DSL – All Supervisors were provided with a map displaying the town's broadband and DSL coverage.

COUNTY ADMINISTRATOR – Kevin Hayes, County Administrator, addressed the following items with the committee:

- 2012 Equalization Table – handouts attached.
- Budget Amendments:
  - Amend Budget – County Clerk – Microfilm Reader/Scanner – A motion to approve amending the budget to transfer funds from the personal services line item into the equipment line item in the amount of \$4,650 to purchase a microfilm reader/scanner in the County Clerk's office replacing an eighteen year old model that has failed was moved by Ms. Idleman, seconded by Mr. LaPointe and adopted.
  - Authorize Contract with VA Health Systems for Operation of a Veteran's Directed Home Care Program in Washington County – A motion to authorize the Chairman of the Board of Supervisors to execute a contract with VA Health System for operation of a Veteran's directed home care program in Washington County, Washington County OFA will advise the veteran of what services are available and will coordinate the services and when services begin, the VA will pay ahead of time for the services the Veteran will receive that month plus a monthly administration fee of \$431, was moved by Mr. Banks, seconded by Mr. LaPointe and adopted.

TREASURER – Phyllis Cooper, County Treasurer, addressed the following items with the committee:

- Tax Sale Information:
  - The Treasurer provided the committee with an updated listing of the properties that remain in the tax sale, handout on file. The list is subject to change due to repurchase provisions to former owners in effect until June 10, 2011 and also subject to additions and deletions.
  - Recapitulation of Parcels Sold at Auction for the Period 1/1/98 – 6/9/11, attached.
  - 2009 taxes, the number of parcels foreclosed upon were 142 and to date 47 have been repurchased and two foreclosed properties filed bankruptcy. Last year they sold 49 parcels and the selling price over the tax lien amount was \$389,000.
  - Mahaffey Road Tax Sale Parcel – This parcel has boundary line issues with the buildings over the property line as well as the septic. The adjoining owner offered to pay the amount owned plus this year's taxes, \$17,491.71. County Law Section 215 allows the County to sell County owned property at private sale. A motion to allow sale with the same rules as the tax sale applying was moved by Mr. Banks, seconded by Mr. Henke and adopted.
  - Tax Sale Parcel in Kingsbury – The neighbors reported the dismantling of a garage on a tax sale parcel. The Police Department has been advised that the County owns the property and the garage should not be removed.
- Monthly Reports:
  - Sales Tax - Sales tax received to date totals \$5,834,117.448 which is under year to date by \$167,918.48.
  - Cash Flow Balance History, handout on file. The Cash Balance of May 31, 2011 was \$12,756,220.74.

- Variance Reports, on file.
- 2010 Financial Report – The Treasurer distributed a packet of information providing an Overview of 2010 Fiscal Year Financial Information, on file. She stressed the importance of keeping a healthy fund balance, handout attached. The following information is included in the 2010 Financial Report: revenues, expenditures and budget for all funds, personal services and fringe benefits, detailed amendments to adopted budget, analysis of adopted budget, budget as amended and fund balance, cash flows, sales tax, debt, retirement, tax collection, capital construction, ACC Capital construction and grants. History of appropriated fund balance, interfund transfers and tax levy - General Fund, handout attached. The County did not have to use any of the appropriated fund balance in 2010 plus have a surplus. Kevin Hayes, County Administrator, stated part of the surplus was IGT monies that we anticipated spending but did not spend and will need to re-appropriate this year.

The committee recess at 12:20 P.M. and reconvened at 1:20 P.M.

#### OTHER BUSINESS:

Larry Paltrowitz, ACC Attorney/Union Negotiator, addressed the following items with the committee:

- ACC Student Housing Project – One of the two foundations at the college, either the ACC Foundation or ACC Faculty/Student Association has to have a separate agency, an LLC, construct the building on the site. Fifteen other community colleges have built student housing. To accomplish that there needs to be a ground lease from the counties who own the property in trust for the college. So in order to enable the entity to build the building and then to get financing for that building there has to be a lengthy ground lease a minimum of 49 years, for consideration of \$1. The entity can then get financing for 30 – 35 years. This will be funded by revenue bonds through the newly formed LDC. To accomplish a ground lease for more than five-years there needs to be a local law adopted by each of the two counties. Warren County is moving forward with the SEQRA component of the local law and they will be the lead agency. The local law should be introduced at the June meeting for a public hearing and adoption at the July meeting. The ground lease needs to be in excess of the bonding, 30 to 35 years for financing. The local law wording will be coordinated between the two counties. According to state law, Community colleges cannot own or construct a residential facility. The Dormitory Authority is not allowed to loan money to a community college for a dorm. So the model that was developed to accomplish this was you need a not-for-profit corporation (either the ACC Foundation or Faculty/Student Association) to be the parent, then they form a single member LLC, limited liability company, (Adirondack Housing Association LLC) which will be under the Faculty/Student Association, and the purpose is to limit liability and the LLC has the responsibility of going out and getting the financing, and financial institutions are willing to loan money for this type of project based on the revenue that is generated as long as they are tax exempt bonds. The Adirondack Housing Association LLC membership will consist of the President and two (2) Vice Presidents of ACC, two (2) members from the Board of Trustees of ACC, President of the ACC Faculty/Student Association and the general manager (paid employee) of the Student/Faculty Association. That is the entity that will be operating the housing project however it will be integrated with the college, i.e. contracting with the college Registrar's Office for billing the students for the housing costs. The counties are not involved in the construction or financing only this ground lease. A motion to present a resolution

introducing a local law for a ground lease regarding the ACC housing project and set a public hearing date was moved by Mr. Lindsay, seconded and adopted.

- Health Insurance Update – Kevin Hayes, County Administrator, stated we are a claims made type of program. We have enough funds accumulated that we could go with another provider. He meets quarterly with the unions and they have asked the Health Insurance subcommittee to this meeting. CSEA will be making a presentation regarding health insurance. CSEA formed a trust in order to have health insurance available for municipalities. Mr. Paltrowitz stated this is part of the negotiations because these items come back to the negotiation discussions. Supervisors are welcome to attend and hear what they have to say.

TREASURER 2010 FINANCIAL REPORT – Phyllis Cooper, Treasurer continued with the 2010 financial report.

#### OTHER BUSINESS:

IGT Update – Kevin Hayes, County Administrator, stated the IGT funding is coming. He is anticipating \$3M to Pleasant Valley between July and September 2011 and the County will need to come up with \$1.5M and has about \$500,000 toward that expense and about \$1M from fund balance.

Change in Work Hours - Public Works - DPW staff (engineering, clerical, foremen) have gone on four day work weeks and in doing so the work rules need to change (accruals and benefit time). This is being requested after the change was already made. A motion to approve adjustments to the work rules was moved by Mr. Banks, seconded and adopted.

The meeting adjourned at 2:45 P.M.

## Board of Elections

### COPIER

Ricoh Pro 907EX      Purchase price \$37,163  
B&W copy/print/scan  
3,000 sheet finisher  
Ring Binder  
Data overwrite security  
Cover interposer tray

Service:  
B&W cost per copy .0049 - (70,000 copies)      \$343

Paper: Elma Press, Elma NY

Ballots	General Election	\$1,400
Ballots	Primary Election	\$750
Ballots	General Election Test Deck	\$24
Ballots	Primary Election Test Deck	<u>\$40</u>

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\$2557 total cost of ballots \*

Spent \$42,000 on ballots in 2010

\* does not include shipping of ballots from Alma Press to Washington County BOE

# WASHINGTON COUNTY EQUALIZATION TABLE 2012 - FIRST LOOK

## EFFECT OF CHANGE IN ASSESSMENT ONLY - SAME LEVY AS 2011

2012

TOWN	TOTAL ASSESSED RS 1.3, 5, 6 & TAXABLE VAL RS 7	ADVISORY RATE	EQUALIZED FULL ASSESSED VALUE	% TOWN IS TO COUNTY TAX	PAY OF COUNTY TAX	TOWN'S SHARE OF COUNTY TAX LEVY	COUNTY TAXABLE VALUE	Equalized Taxable Value	Town % of Equalized Full Value	2012 TOWNS CO. TAX RATE PER \$1,000	2011 TOWNS CO. TAX RATE PER \$1,000	2012 % INCREASE	** 100% Equalized 2012 Town's Co Tax Rate per \$1,000
ARGYLE	268,819,548	98.00%	274,305,661	5.220%	1,470,809	247,898,410	262,957,561	5.148%	5.93	6.03	-1.66%	\$5.81	
CAMBRIDGE	203,976,295	100.00%	203,976,295	3.882%	1,093,707	182,719,873	182,719,873	3.718%	5.99	6.11	-1.96%	\$5.99	
DRESDEN	131,622,647	43.25%	304,329,820	5.792%	1,631,796	129,524,899	299,479,535	6.094%	12.60	12.52	0.64%	\$5.45	
EASTON	5,694,114	1.95%	292,005,846	5.557%	5,271,588	5,271,588	270,337,846	5.501%	297.01	293.90	1.06%	\$5.79	
FORT ANN	673,823,816	100.00%	673,823,816	12.824%	3,612,999	653,959,776	653,959,776	13.308%	5.52	5.45	1.28%	\$5.52	
FORT EDWARD	327,981,545	85.00%	385,860,641	7.343%	2,068,959	307,281,307	361,507,420	7.357%	6.73	6.80	-1.03%	\$5.72	
GRANVILLE	367,607,388	100.00%	367,607,388	6.990%	1,971,086	343,811,697	343,811,697	6.997%	5.73	5.65	1.42%	\$5.73	
GREENWICH	417,442,909	100.00%	417,442,909	7.944%	2,238,301	379,987,778	379,987,778	7.739%	5.89	5.85	0.68%	\$5.89	
HAMPTON	71,813,600	100.00%	71,813,600	1.367%	385,060	68,330,805	68,330,805	1.391%	5.64	5.57	1.26%	\$5.64	
HARTFORD	150,987,085	100.00%	150,987,085	2.873%	809,583	136,615,202	136,615,202	2.780%	5.93	5.85	1.37%	\$5.93	
HEBRON	217,437,087	100.00%	217,437,087	4.138%	1,165,883	195,296,366	195,296,366	3.974%	5.97	5.92	0.84%	\$5.97	
JACKSON	66,636,288	29.40%	223,929,483	4.262%	1,200,695	60,567,208	206,010,912	4.192%	19.82	20.62	-3.88%	\$5.83	
KINGSBURY	681,019,971	100.00%	681,019,971	12.961%	3,651,584	631,856,386	631,856,386	12.858%	5.78	5.75	0.52%	\$5.78	
PUTNAM	135,856,459	43.25%	314,118,980	5.978%	1,684,285	134,822,523	311,728,377	6.344%	12.49	12.39	0.81%	\$5.40	
SALEM	127,260,829	52.50%	242,382,531	4.613%	1,299,639	116,361,305	213,640,581	4.510%	11.17	11.77	-5.10%	\$5.86	
WHITE CREEK	141,752,218	60.00%	236,253,697	4.496%	1,266,777	127,879,884	213,133,140	4.337%	9.91	10.47	-5.35%	\$5.95	
WHITEHALL	187,235,371	100.00%	197,235,371	3.754%	1,057,563	184,661,452	184,661,452	3.759%	5.73	5.64	1.60%	\$5.73	
TOTALS	4,186,156,150		5,254,530,181	100.000%	28,174,442	3,906,846,459	4,914,034,707	100.000%					\$5.73

2012 Equalized Countywide Rate: \$5.36

Countywide Equalized Taxable Value Rate: \$5.73

2011 - FINAL

TOWN	TOTAL ASSESSED RS 1.3, 5, 6 & TAXABLE VAL RS 7	ADVISORY RATE	EQUALIZED FULL ASSESSED VALUE	% TOWN IS TO COUNTY TAX	PAY OF COUNTY TAX	TOWN'S SHARE OF COUNTY TAX LEVY	COUNTY TAXABLE VALUE	Equalized Taxable Value	Town % of Equalized Full Value	2011 TOWNS CO. TAX RATE PER \$1,000	2010 TOWNS CO. TAX RATE PER \$1,000	2011 % INCREASE	** 100% Equalized 2011 Town's Co Tax Rate per \$1,000
ARGYLE	268,173,094	95.00%	282,287,467	5.301%	1,493,416	247,489,563	260,515,329	5.242%	6.03	5.86	2.96%	\$5.73	
CAMBRIDGE	203,831,449	96.81%	210,547,928	3.954%	1,113,885	182,332,087	188,340,137	3.790%	6.11	6.30	-2.95%	\$5.92	
DRESDEN	131,436,361	43.00%	305,665,956	5.740%	1,617,098	129,197,229	300,458,672	6.046%	12.52	11.45	9.31%	\$5.38	
EASTON	5,654,078	1.95%	289,952,718	5.445%	5,219,323	5,219,323	267,657,590	5.386%	293.90	286.18	2.70%	\$5.73	
FORT ANN	668,542,064	100.00%	668,542,064	12.553%	3,636,862	648,807,775	648,807,775	13.055%	5.45	5.29	3.10%	\$5.45	
FORT EDWARD	327,925,742	83.00%	395,091,255	7.419%	2,090,195	307,234,058	370,161,516	7.448%	6.80	6.89	-1.30%	\$5.64	
GRANVILLE	375,575,281	100.00%	375,575,281	7.048%	1,985,794	351,656,737	351,656,737	7.076%	5.65	5.65	-0.00%	\$5.65	
GREENWICH	422,575,621	100.00%	422,575,621	7.935%	2,235,598	382,190,773	382,190,773	7.690%	5.85	5.48	3.08%	\$5.85	
HAMPTON	71,412,321	100.00%	71,412,321	1.341%	377,800	67,822,315	67,822,315	1.365%	5.57	5.68	-3.18%	\$5.57	
HARTFORD	150,918,783	100.00%	150,918,783	2.823%	795,248	136,003,730	136,003,730	2.737%	5.85	5.68	3.06%	\$5.85	
HEBRON	213,922,118	100.00%	213,922,118	4.017%	1,131,736	191,215,401	191,215,401	3.848%	5.92	5.73	3.24%	\$5.92	
JACKSON	65,485,300	28.00%	233,876,071	4.285%	1,237,300	59,995,483	214,269,582	4.312%	20.62	20.70	-0.39%	\$5.77	
KINGSBURY	684,368,106	100.00%	684,368,106	12.851%	3,620,588	629,485,415	629,485,415	12.657%	5.75	5.59	2.80%	\$5.75	
PUTNAM	135,769,721	43.00%	315,743,537	5.929%	1,670,413	134,792,028	313,469,833	6.308%	12.39	11.35	9.13%	\$5.33	
SALEM	126,883,777	48.00%	258,946,484	4.862%	1,369,933	116,353,304	237,455,722	4.778%	11.77	10.70	9.95%	\$5.77	
WHITE CREEK	140,546,292	56.00%	250,975,521	4.713%	1,327,763	126,828,819	226,480,034	4.557%	10.47	10.97	-4.57%	\$5.86	
WHITEHALL	195,985,446	100.00%	195,985,446	3.680%	1,036,843	183,676,897	183,676,897	3.696%	5.64	5.49	2.76%	\$5.64	
TOTALS	4,188,187,554		5,325,568,677	100.000%	28,174,442	3,900,300,337	4,969,667,458	100.000%					\$5.67

2011 Equalized Countywide Rate: \$5.29

Countywide Equalized Taxable Value Rate: \$5.67

\*\* NOTE: The Countywide Taxable Value Rate is the average of the County rate if all Towns were at 100% value. To see how each Town compares to the County average, multiply the Town's County Rate by the Town's Equalization Rate (Advisory Rate) to convert the rate as if it were 100%. This has been done in the final column of this spreadsheet. If a Town's rate is higher than the County average, the Town's Taxable Value is lower than the County's average (meaning the Town has more exemptions within their Town). If a Town's rate is lower than the County average, the Town's Taxable Value is higher than the County's average (meaning the Town has less exemptions within their Town).

# WASHINGTON COUNTY EQUALIZATION TABLE 2012 - FIRST LOOK

06/09/11

## CHANGE IN ASSESSMENT + 2% TAX LEVY CAP

2012

TOWN	TOTAL ASSESSED RS 1,3,5, 6 & TAXABLE VAL RS 7	ADVISORY RATE	EQUALIZED FULL ASSESSED VALUE	% TOWN IS TO PAY OF COUNTY TAX	TOWN'S SHARE OF COUNTY TAX LEVY	COUNTY TAXABLE VALUE	Equalized Taxable Value	Town % of Equalized Full Value	2012 TOWNS CO. TAX RATE PER \$1,000	2011 TOWNS CO. TAX RATE PER \$1,000	2012 % INCREASE	** 100% Equalized 2012 Town's Co Tax Rate per \$1,000
ARGYLE	268,819,548	98.00%	274,305,661	5.20%	1,500,225	247,898,410	252,957,561	5.148%	6.05	6.03	0.33%	\$5.93
CAMBRIDGE	203,976,295	100.00%	203,976,295	3.882%	1,115,582	182,719,873	182,719,873	3.718%	6.11	6.11	0.00%	\$6.11
DRESDEN	131,622,647	43.25%	304,329,820	5.792%	1,664,432	129,524,899	299,479,535	6.094%	12.85	12.52	2.64%	\$5.56
EASTON	5,684,114	1.95%	292,005,846	5.557%	1,597,030	5,271,588	270,337,846	5.501%	302.95	293.90	3.08%	\$5.91
FORT ANN	673,823,816	100.00%	673,823,816	12.824%	3,685,259	653,959,776	653,959,776	13.308%	5.64	5.45	3.49%	\$5.64
FORT EDWARD	327,981,545	85.00%	385,860,641	7.343%	2,110,338	307,281,307	361,507,420	7.357%	6.87	6.80	1.03%	\$5.84
GRANVILLE	367,607,388	100.00%	367,607,388	6.996%	2,010,508	343,811,697	343,811,697	6.997%	5.85	5.65	3.54%	\$5.85
GREENWICH	417,442,909	100.00%	417,442,909	7.944%	2,283,067	379,987,778	379,987,778	7.733%	6.01	5.85	2.74%	\$6.01
HAMPTON	71,813,600	100.00%	71,813,600	1.367%	392,761	68,330,805	68,330,805	1.391%	5.75	5.57	3.23%	\$5.75
HARTFORD	150,987,085	100.00%	150,987,085	2.873%	825,774	136,615,202	136,615,202	2.780%	6.04	5.85	3.25%	\$6.04
HEBRON	217,437,087	100.00%	217,437,087	4.138%	1,189,201	195,296,366	195,296,366	3.974%	6.09	5.92	2.87%	\$6.09
JACKSON	65,835,268	29.40%	223,929,483	4.262%	1,224,709	60,567,208	206,010,912	4.192%	20.22	20.62	-1.94%	\$5.94
KINGSBURY	681,019,971	100.00%	681,019,971	12.961%	3,724,616	631,856,386	631,856,386	12.858%	5.89	5.75	2.43%	\$5.89
PUTNAM	135,856,459	43.25%	314,118,980	5.978%	1,717,971	134,822,523	311,728,377	6.344%	12.74	12.39	2.82%	\$5.51
SALEM	127,250,829	52.50%	242,382,531	4.613%	1,325,632	116,361,305	221,640,581	4.510%	11.39	11.77	-3.23%	\$5.98
WHITE CREEK	141,762,218	60.00%	236,253,697	4.966%	1,292,112	127,879,884	213,133,140	4.337%	10.10	10.47	-3.53%	\$6.06
WHITEHALL	197,235,371	100.00%	197,235,371	3.754%	1,078,714	184,561,452	184,561,452	3.758%	5.84	5.64	3.55%	\$5.84
TOTALS	4,186,156,150		5,254,530,181	100.000%	28,174,442	3,906,846,459	4,914,034,707	100.000%				

2012 Equalized Countywide Rate: \$5.47

Countywide Equalized Taxable Value Rate: \$5.85

2011 - FINAL

TOWN	TOTAL ASSESSED RS 1,3,5, 6 & TAXABLE VAL RS 7	ADVISORY RATE	EQUALIZED FULL ASSESSED VALUE	% TOWN IS TO PAY OF COUNTY TAX	TOWN'S SHARE OF COUNTY TAX LEVY	COUNTY TAXABLE VALUE	Equalized Taxable Value	Town % of Equalized Full Value	2011 TOWNS CO. TAX RATE PER \$1,000	2010 TOWNS CO. TAX RATE PER \$1,000	2011 % INCREASE	** 100% Equalized 2011 Town's Co Tax Rate per \$1,000
ARGYLE	266,173,084	95.00%	282,287,467	5.301%	1,493,416	247,489,563	260,515,329	5.242%	6.03	5.86	2.96%	\$5.73
CAMBRIDGE	203,831,448	98.81%	210,547,928	3.954%	1,113,885	182,332,087	188,340,137	3.790%	6.11	6.30	-2.95%	\$5.92
DRESDEN	131,436,361	43.00%	305,665,956	5.740%	1,617,098	129,197,229	300,458,672	6.046%	12.52	11.45	9.31%	\$5.38
EASTON	5,654,078	1.95%	289,952,718	5.445%	1,533,969	5,219,323	267,657,590	5.386%	293.90	286.18	2.70%	\$5.73
FORT ANN	668,542,064	100.00%	668,542,064	12.553%	3,536,862	648,807,775	648,807,775	13.055%	5.45	5.29	3.10%	\$5.45
FORT EDWARD	327,925,742	85.00%	395,091,255	7.419%	2,090,195	307,234,058	370,161,516	7.448%	6.80	6.89	-1.30%	\$5.64
GRANVILLE	375,357,281	100.00%	375,357,281	7.048%	1,985,794	351,656,737	351,656,737	7.076%	5.65	5.68	-0.39%	\$5.65
GREENWICH	422,575,621	100.00%	422,575,621	7.935%	2,235,598	382,190,773	382,190,773	7.690%	5.85	5.68	3.08%	\$5.85
HAMPTON	71,412,321	100.00%	71,412,321	1.341%	377,800	67,822,315	67,822,315	1.365%	5.57	5.40	3.18%	\$5.57
HARTFORD	150,318,783	100.00%	150,318,783	2.823%	795,248	136,003,730	136,003,730	2.737%	5.85	5.68	3.06%	\$5.85
HEBRON	213,922,118	100.00%	213,922,118	4.017%	1,131,736	191,215,401	191,215,401	3.948%	5.92	5.73	3.24%	\$5.92
JACKSON	65,485,300	28.00%	233,876,071	4.392%	1,237,300	59,995,483	214,269,582	4.312%	20.62	20.70	-0.39%	\$5.77
KINGSBURY	684,368,108	100.00%	684,368,108	12.851%	3,620,588	629,485,415	629,485,415	12.657%	5.75	5.59	2.80%	\$5.75
PUTNAM	135,769,771	43.00%	315,743,537	5.929%	1,670,413	134,792,028	313,469,833	6.308%	11.39	11.35	0.13%	\$5.33
SALEM	126,883,727	49.00%	258,946,484	4.862%	1,369,933	116,353,304	237,455,722	4.778%	10.70	10.70	9.95%	\$5.77
WHITE CREEK	140,546,292	56.00%	250,975,521	4.713%	1,327,763	126,828,819	226,480,034	4.557%	10.47	10.97	-4.57%	\$5.86
WHITEHALL	195,985,446	100.00%	195,985,446	3.680%	1,036,843	183,676,897	183,676,897	3.696%	5.64	5.49	2.76%	\$5.64
TOTALS	4,188,187,554		5,325,568,677	100.000%	28,174,442	3,900,300,937	4,969,667,458	100.000%				

2011 Equalized Countywide Rate: \$5.29

Countywide Equalized Taxable Value Rate: \$5.67

\*\* NOTE: The Countywide Taxable Value Rate is the average of the County rate if all Towns were at 100% value. To see how each Town compares to the County average, multiply the Town's County Rate by the Town's Equalization Rate (Advisory Rate) to convert the rate as if it were 100%. This has been done in the final column of this spreadsheet. If a Town's rate is higher than the County average, the Town's Taxable Value is lower than the County's average (meaning the Town has more exemptions within their Town). If a Town's rate is lower than the County average, the Town's Taxable Value is higher than the County's average (meaning the Town has less exemptions within their Town).

# WASHINGTON COUNTY RECAPITULATION OF PARCELS SOLD AT AUCTION FOR THE PERIOD 1/01/1998- 6/9/11

Enforcement Year	Total Parcels	Number of Parcels Foreclosed Upon	Percent of Total Parcels Foreclosed	Number of Foreclosed Parcels Repurchased	Number of Foreclosed Parcels Sold at Auction	Percent of Foreclosed Properties Sold at Auction	Percent of Total Parcels Sold at Auction
1998 Taxes	32,577	154	0.47%	78	71	46.10%	0.22%
1999 Taxes	32,521	140	0.43%	77	62	44.29%	0.19%
2000 Taxes	32,877	161	0.49%	104	48	29.81%	0.15%
2001 Taxes	34,054	118	0.35%	86	26	22.03%	0.08%
2002 Taxes	33,274	111	0.33%	91	22	19.82%	0.07%
2003 Taxes	33,212	103	0.31%	69	31	30.10%	0.09%
2004 Taxes	33,583	113	0.34%	79	32	28.32%	0.10%
2005 Taxes	32,768	63	0.19%	46	15	23.81%	0.05%
2006 Taxes	34,193	84	0.25%	43	39	46.43%	0.11%
2007 Taxes	34,214	74	0.22%	48	28	37.84%	0.08%
2008 Taxes	34,797	110	0.32%	61	48	43.64%	0.14%
2009 Taxes	34,613	142	0.41%	47 as of 6/9/11			

*2009 Taxes; Number of Parcels Foreclosed Upon included Parcel ID 534489; 156.-2-8 & 533800; 148.-1-20, withdrawn from sale due to bankruptcy filing, parcel not included in 'Repurchased' or 'Sold at Auction' parcel totals*

*Also included in 2010 Auction is Parcel ID 535201; 51.-4-8, county-owned by 2006 Tax Sale Deed, left over from 2008 and 2009 Auctions*

**Note:** The sum of parcels repurchased and sold at auction may not equal number of parcels foreclosed upon due to bankruptcy filings, parcels remaining from prior enforcement years, or parcels to be conveyed to other municipalities.



**TREASURER OF WASHINGTON COUNTY**  
COUNTY OFFICE BUILDING  
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FORT EDWARD, NY 12828-1097  
PHONE (518) 746-2220 - FAX (518) 746-2234


Phyllis Cooper  
County Treasurer

Albert Nolette  
Deputy County Treasurer

**MEMO**

TO: Honorable John A. Rymph  
Board Members: Henke, Watkins, Banks, Hall,  
Suprenant, Hicks, Idleman, Sady, Haff, Campbell,  
Brown, Lindsay, LaPointe, Pitts, Shay, Gordon

FROM: Phyllis Cooper, Washington County Treasurer

RE: Fund Balance (Fiscal Year Ending December 31, 2010) 

DATE: June 9, 2011

Periodically, the question always arises as to what the reasonable/recommended amount of "Fund Balance" is that should be maintained as "unappropriated." Per the New York State Comptroller's office, there is no amount that is generally considered "reasonable or recommended." However, several factors should be taken into consideration as follows:

- What amount should be set aside for contingencies such as unbudgeted repairs, unanticipated increases in expenditures, loss or reduction in revenues;
- Trends such as whether or not the amount of "unappropriated" fund balance has been consistent or has it been steadily decreasing or fluctuating;
- Maintaining a surplus "unappropriated" fund balance allows for a "smooth out" in the ups and downs of the tax levy;
- What does the County have set aside in "Capital Reserves" to provide for future expenditures associated with capital improvement and/or repairs. Currently, the County does not have any Capital Reserves.
- What does the County have set aside in "Equipment Reserves" to provide for the purchase of equipment. Currently, the County does not have any Equipment Reserves.
- Does the County have a "Tax Stabilization Reserve." (Budgetary Appropriations) No.
- Up front expenditures/obligations:  
State Aid and Federal Aid make up for approximately 14.9% and 10.8%, respectively, of the budgeted and actual revenue within the General Fund. These revenues are "expense" driven which means the County must first expend the monies and then submit claims for the reimbursement.

Annual "contributions" to Washington County Cooperative Extension are paid in two (2) installments one in January and the other in July; and Adirondack Community contributions are paid in three (3) installments (January, April and July). A contribution is paid to Washington County Soil and Water in January of each year. The 2011 Adopted Budget provided for \$250,000. to Cooperative Extension(A8750.4); \$1,198,959. for ACC (A2495.4) and \$140,000. for Soil and Water (A8730.4).

In November of each year the Schools and Villages return "unpaid" taxes to this office to be "releived" onto the next year's Town & County Taxes. The County must make both of these entities "whole" by April 1<sup>st</sup> of each year. In April 2011, this office paid \$913,502. to the villages and \$6,732,676. to the school districts.

Towns are made "whole" with the current years' tax levy, first. Therefore, the County does not receive any real property tax revenues until at least February of each fiscal year. In April of each year all of "unpaid" Town & County Taxes are returned to the County for collection/tax enforcement. Although this is an asset in the General Ledger in the form of a "receivable" this is not "cash" on hand.

Inter-fund transfers. Included in the General Fund budget are transfers of "operating monies" to certain "special revenue" funds such as County Road and Solid Waste. The 2011 budgeted Inter-fund transfer expense to the County Road Fund and Solid Waste Funds are \$5,806,308. and \$1,160,747 (\$260,747. adopted budget with an increase of \$900,000.00 in May 2011), respectively. At the beginning of each fiscal year these funds are usually in need of a substantial amount of these inter-fund revenues within their fund to meet their obligations.

None of the above are discretionary. They are essential to the operations of the recipients. The obligations to the Schools and Villages are mandated by law.

- Fund balance does not represent the cash balance available within a fund. Fund Balance is all Assets (Cash and Receivables) less all Liabilities. At the close of the 2010 fiscal year, General Fund had a total fund equity, in the amount of \$13,958,928. of which \$1,088,157. was reserves; \$1,000,000. was appropriated in the 2011 Budget and an unappropriated/unreserved fund balance, in the amount of \$11,870,771., representing a cash balance, in the amount of \$8,881,247., a receivable balance, in the amount of \$25,245,671. and a liability balance, in the amount of \$20,167,990.
- There is a definite correlation between fund balance and cash. It is crucial that General Fund maintains a sufficient "cash" balance to meet its obligations, expenditures and mandates. Monthly "operating" expenses for General Fund alone are as follows:

Social Services	\$ 800,000. - \$1,000,000.
MMIS	\$ 800,000. - \$1,000,000.
Audit/Vender Payments	\$1,000,000. - \$2,000,000.
Inter fund transfers	\$1,000,000. - \$3,000,000.
Health Insurance	\$ 400,000. - \$ 500,000.
Payroll	<u>\$1,700,000. - \$2,000,000.</u>
	\$5,700,000. - \$9,500,000.

Everything flows from General Fund. General Fund is the "bank" for the County. If General Fund is "unstable" and in a weakened state then everything else will be negatively effected.

For your information, in the overview of the 2010 fiscal Year Financial Information is a "Cash Flow" spreadsheet from 1999-2010 reflecting monthly cash balances by year and month.

The total appropriations/expenses in the 2011 Adopted Budget for General Fund are \$79,151,537. The unreserved/unappropriated General Fund Balance at the end of the 2010 Fiscal Year was, in the amount of \$11,870,771. This calculates out to be 14.99% of our total budgeted appropriations for 2011. Minimum unappropriated/unreserved fund balance should be at least 10% to 15% of the budgeted appropriations.

In closing, considering the unstable economy and the uncertainty of State funding, the Board should take precautions in the budget process and make every attempt to minimize expenditures and maximize revenues not only to maintain our current unappropriated/unreserved fund balance but to also build it up over the next few years. Otherwise, we could find ourselves in a similar situation as that of the State and some of the other counties.

cc: Debbie Prehoda, Clerk of the Board

Kevin Hayes, County Administrator

