WARREN COUNTY
2026 PROPOSED BUDGET

Presented by:

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BUDGET OFFICER

November 7, 2025

GOALS OF THIS BUDGET

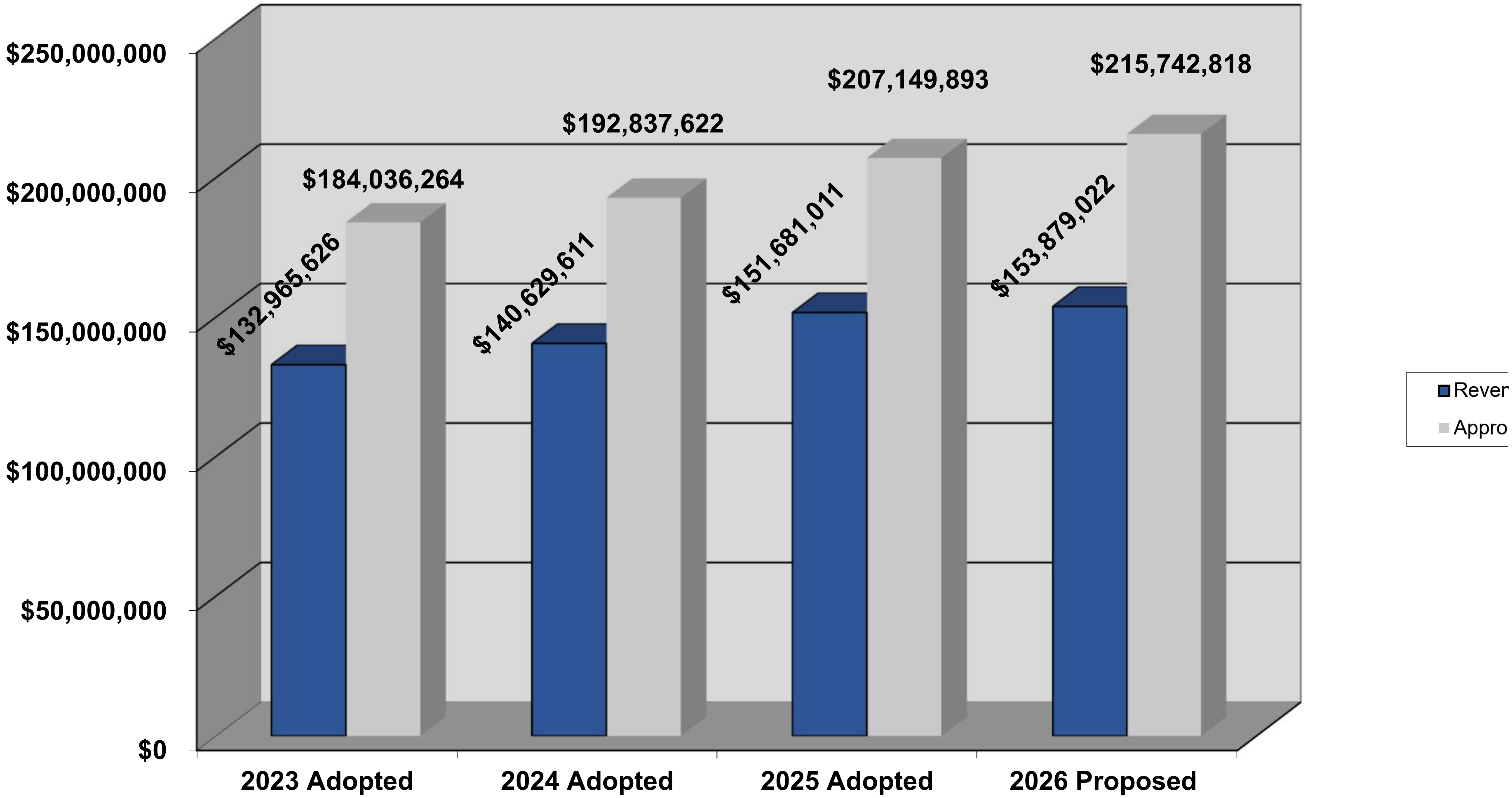
1. Strengthen long-term fiscal stability by keeping the Fund Balance at the recommended level (two months of expenditures)
2. Keep our workforce competitive in order to retain leaders and employees in every Department
3. Sustain county infrastructure in roads, culverts, and bridges
4. Enhance public safety by augmenting traffic enforcement program
5. Prepare for increasing budgetary challenges in 2026 and beyond

PROPOSED BUDGET – TAX CAP

Due to increased costs in state pension program, health care, and an ever-growing number of state mandates, we will exceed the tax cap by $5,017,124.

- The tax cap permits a 2.65% ($1,383,637) increase from the 2025 tax levy of $53,115,736 .
- The proposed budget calls for a levy of $59,516,497 and represents an increase of $6,400,761 over the 2025 budget.
- **The proposed levy means the County tax rate will increase by three cents per $1,000 of assessed value from $3.262 to $3.293**
- The resulting tax increase for a home at the county average of $368,000 will be $11.04.
- Warren County will continue to be in the bottom quarter of property tax rates in New York State

BUDGETED REVENUE AND APPROPRIATIONS

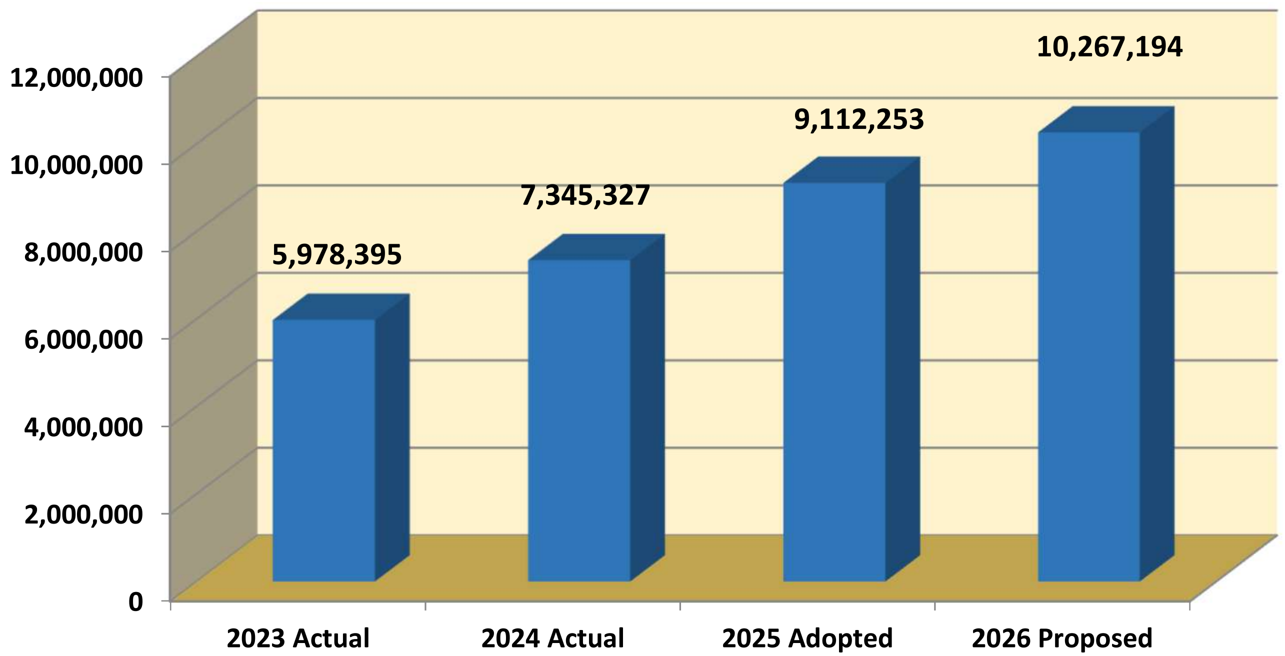


ITEMS DRIVING APPROPRIATIONS

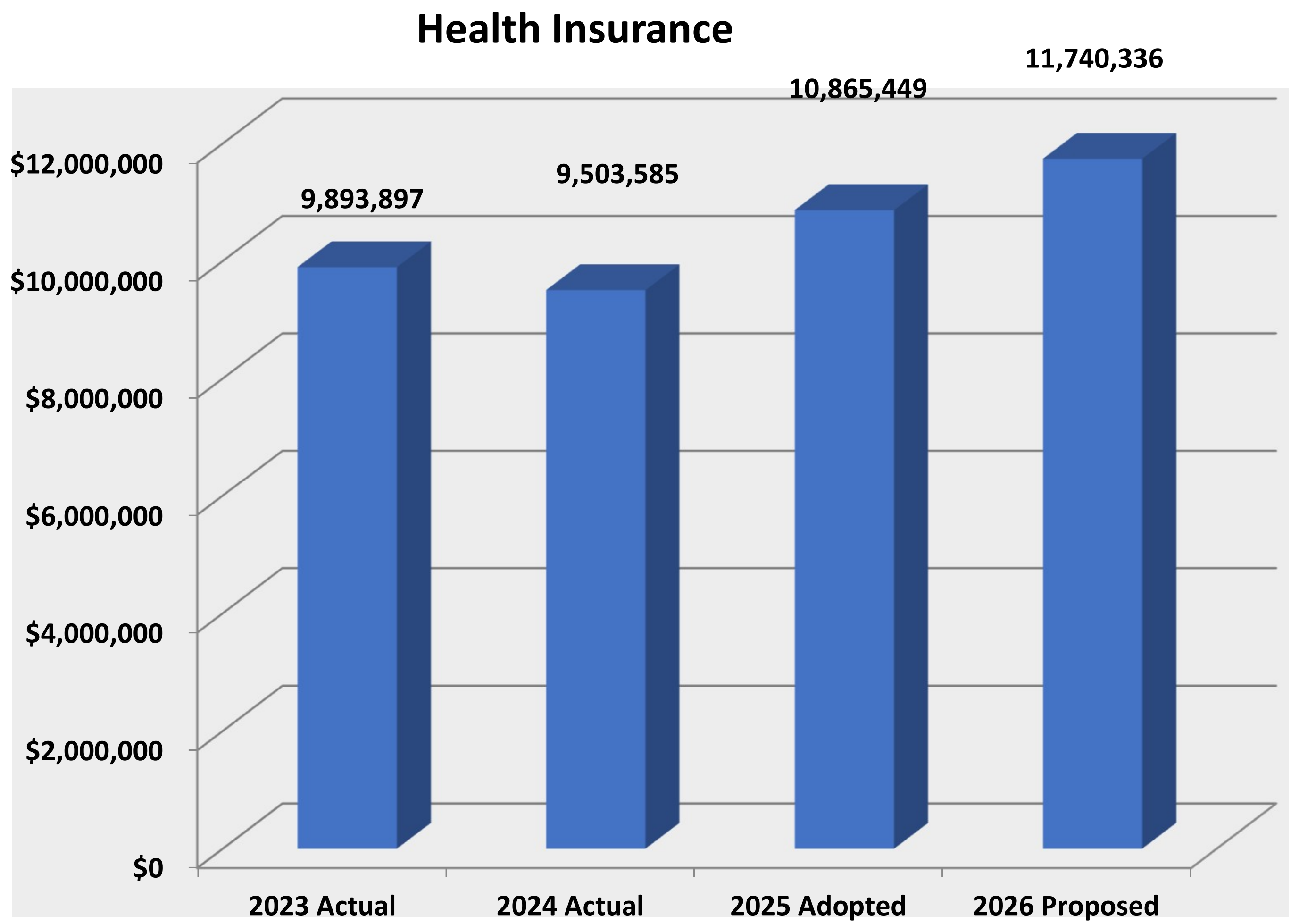
Wages	**$3,060,694**
Retirement	**$1,154,941**
Health Insurance	**$874,887**
MEDICAID Shares	**$843,469**
Subscriptions (Primarily Office 365)	**$368,753**
Sales Tax Payments to G.F. & Towns	**$337,559**
Electricity	**$236,900**
County Attorney (Legal Fees Contingency & Reserve)	**$205,000**
730 Court Ordered Competency Exams	**$200,000**

COST DETAIL:

Retirement



COST DETAIL:



Health Insurance
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
9,893,897
9,503,585
10,865,449
11,740,336
2023 Actual
2024 Actual
2025 Adopted
2026 Proposed

REVENUE SOURCES:

General Fund:

❖Sales Tax Collections	$75,167,620
❖State Aid	$24,629,507
❖Federal Aid	$13,098,207
❖Departmental Income	$10,754,384
❖Other Income	$20,240,753

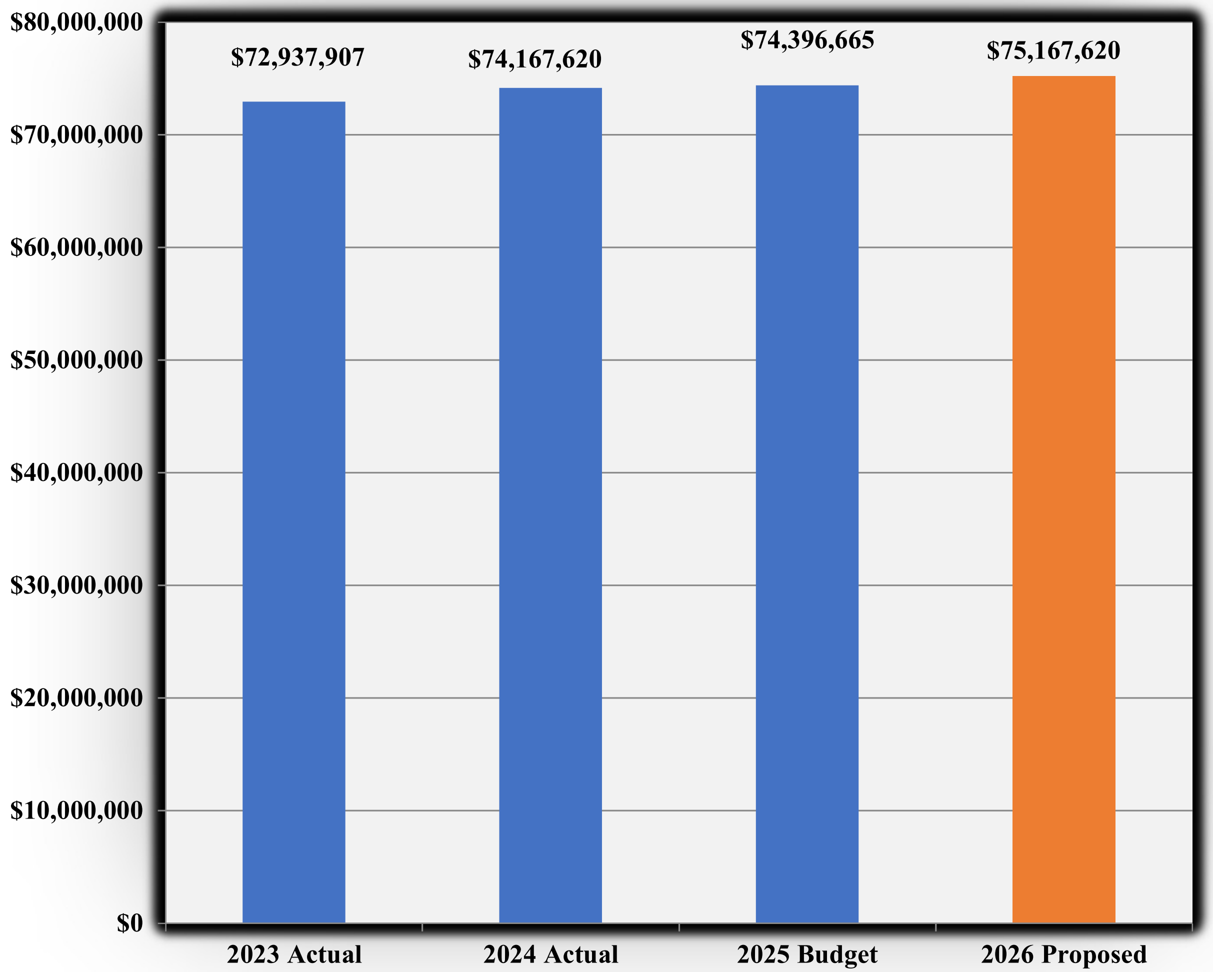
ITEMS DRIVING REVENUES

Significant Increase in Revenue (General Fund):

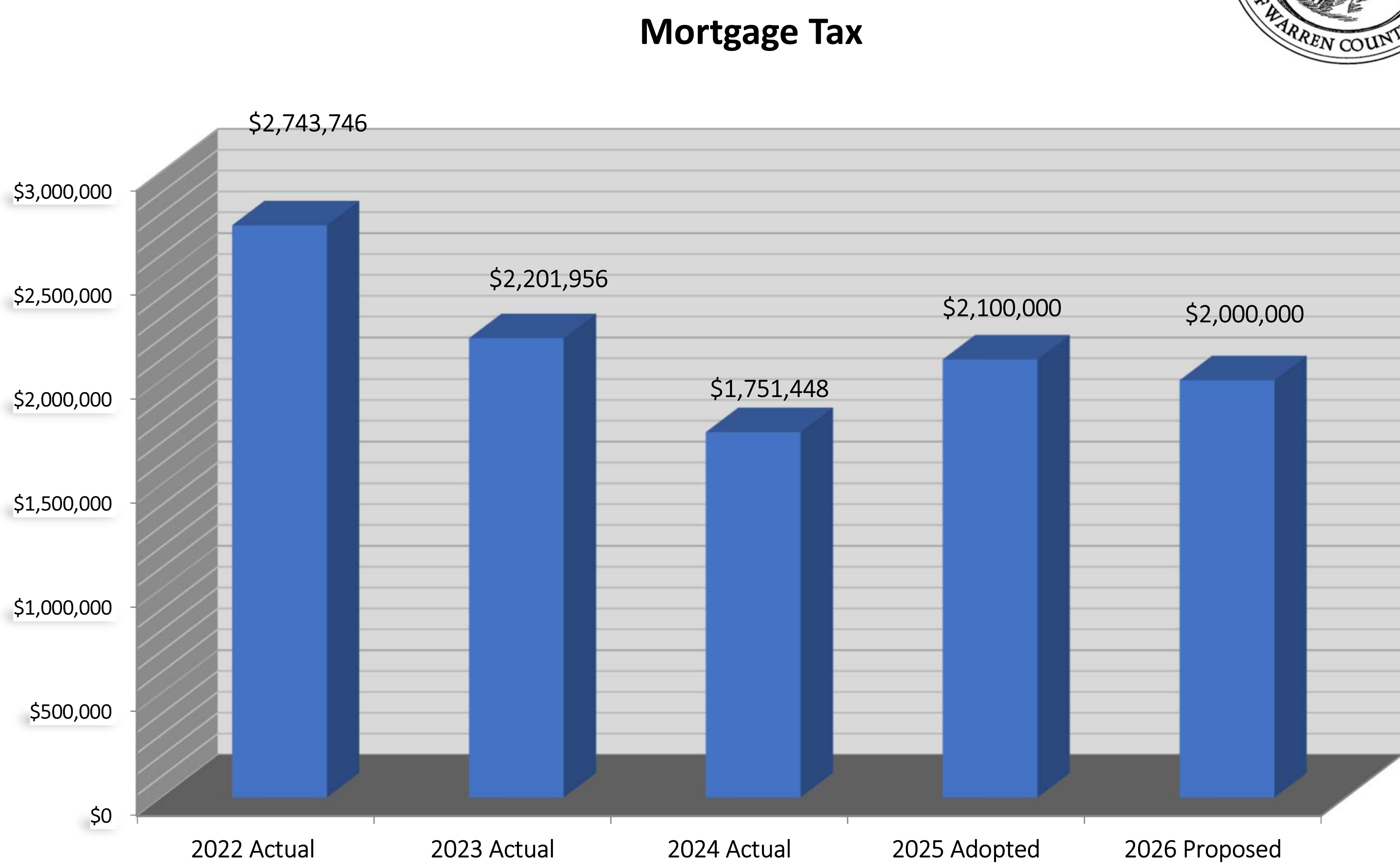
Sales Tax	**$770,995**
State Aid	**$1,230,828**
Interest & Earnings	**$245,858**

REVENUE DETAILS: Sales tax

Total Sales Tax Collections



REVENUE DETAILS:



FUND BALANCE APPROPRIATION

Appropriation of $3,297,299 in fund balance includes:

• **General Fund**	**$1,933,825**
• **County Road Fund**	**$1,000,000**
• **Road Machinery Fund**	**$215,000**
• **Westmount**	**$148,474**

PERSONNEL CHANGES

Deletions:

1 FT Secretary to Clerk of the Board (Clerk of the Board)

1 FT Public Health Nurse (Health Services)

1 FT Senior Community Services Worker (DSS - 72% State)

1 FT Medicaid Clerk (DSS - 72% State)

1 FT Food Service Helper (OFA)

1 FT Meal Site Cook (OFA)

1 PT Fire and Building Code Officer (Fire & Building Codes)

1 PT Construction Cost Coordinator (Planning/GIS)

PERSONNEL CHANGES

Additions:

1 FT Legal Clerk (Public Defender 100% State)

1 FT Case Manager (Public Defender 100% State)

1 FT Motor Equipment Officer (DPW Waste Management)

1 FT Senior Caseworker (DSS 72% State Funded)

2 FT Caseworkers (DSS 72% State Funded)

1 FT Intake Clerk (DSS 72% State)

1 FT Laundry Worker (Countryside 50% State)

2 FT Patrol Officers (Sheriff Traffic Enforcement)

1 FT Construction Specialist (DPW Engineering)

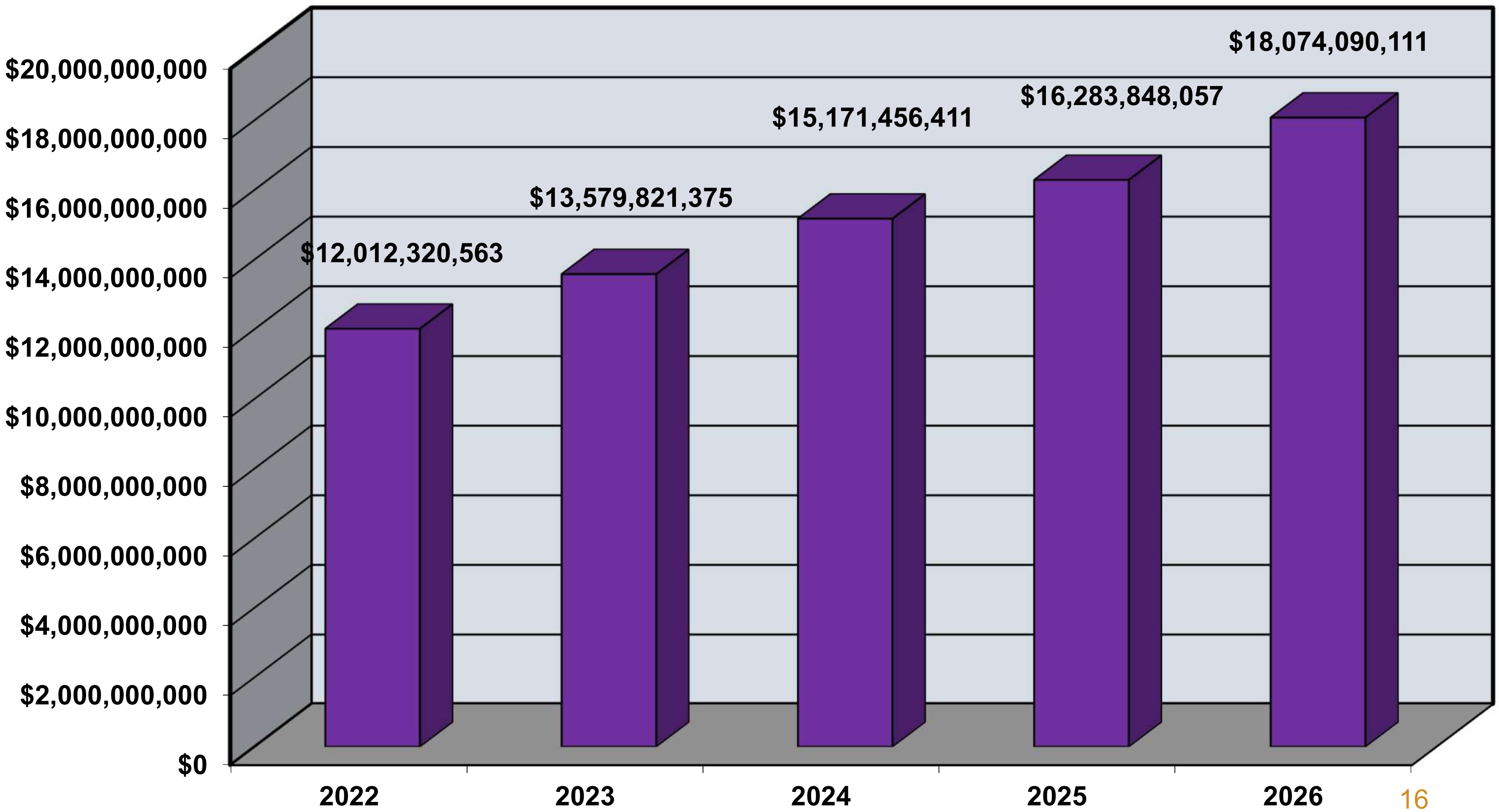
Net Additions funded by County – 2 Full Time Equivalents

THE FUTURE…

- We will continue to face funding challenges as both Federal and State funding decreases
- Sales Tax appears to have leveled out, and we should expect smaller increases in sales tax going forward
- Resumption of Native American Casino payments and increases in investment income via Treasurer's initiative are promising offsets
- County Emergency Services will continue to face challenges with an aging population and less volunteers
- Warren County and neighboring counties with sales tax less than 8% (state norm) will probably need to consider a moderate sales tax increase to 7.5% or 8%
- Reduction in county spending is difficult to achieve as only about 20% of the county budget is discretionary

PROPERTY VALUES

FULL VALUE TAX BASE



TAX RATES BASED ON PROPOSED BUDGET
(Equalized County Tax Rate $3.293)

TOWN	2025	2026
BOLTON	3.902	4.513
CHESTER	3.258	3.393
GLENS FALLS	3.485	3.652
HAGUE	3.038	3.227
HORICON	3.707	4.390
JOHNSBURG	4.143	3.292
LAKE GEORGE – IN	4.077	4.843
LAKE GEORGE – OUT	4.077	4.842
LAKE LUZERNE	5.017	5.580
QUEENSBURY	3.260	3.658
STONY CREEK	446.965	451.076
THURMAN	4.539	5.244
WARRENSBURG	3.259	3.286