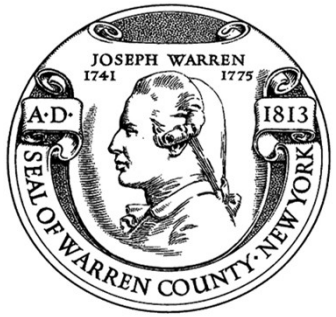
WARREN COUNTY
2027 PROPOSED BUDGET

Presented by:

Nate Etu, BUDGET OFFICER

November 6, 2026

GOALS OF THIS BUDGET



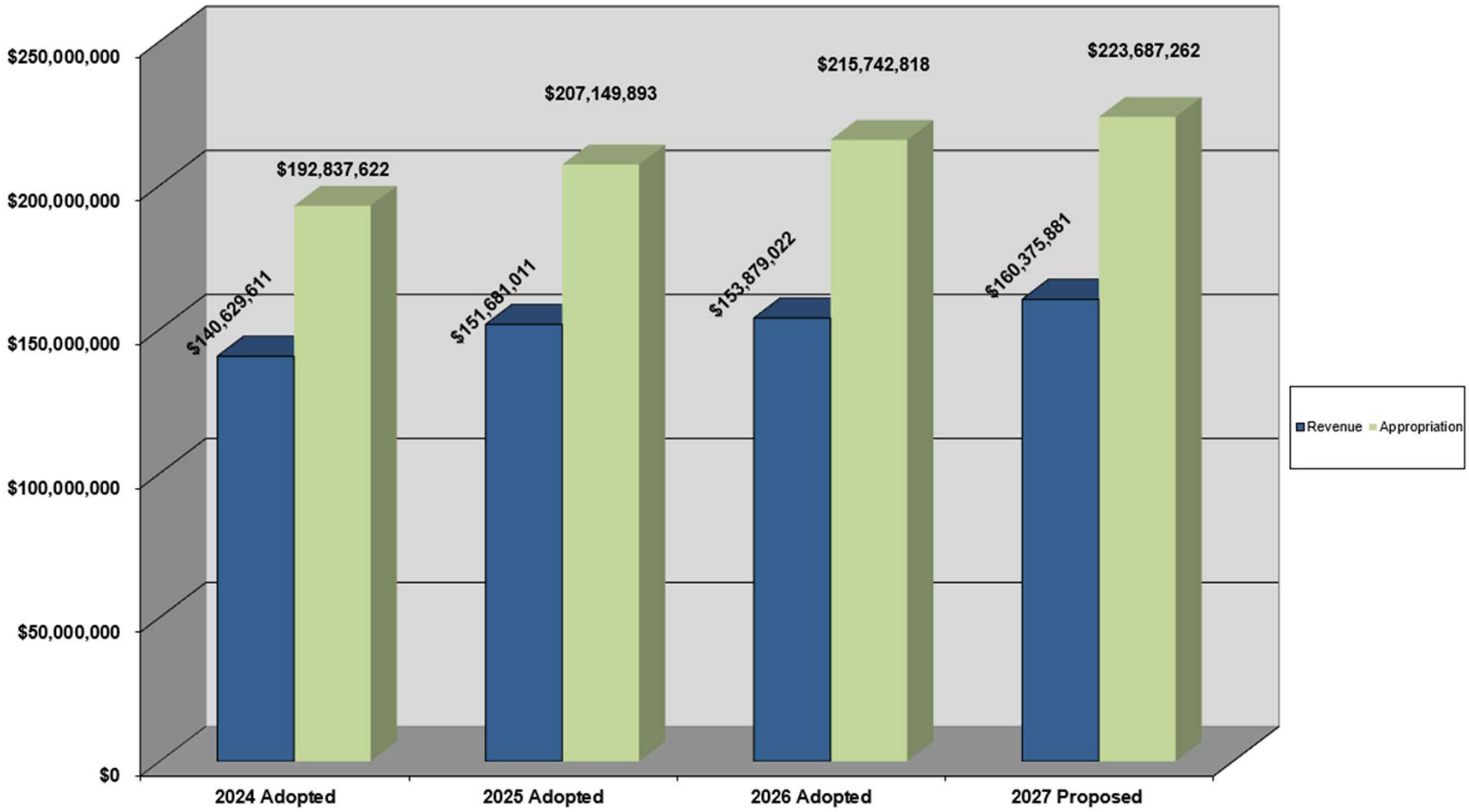
- **Maintain Fiscal Responsibility:** Deliver a balanced budget that remains within the property tax cap while preserving Warren County's position among the lowest county property tax rates in New York State.
- **Protect Essential Services:** Continue providing high-quality public safety, public health, social services, infrastructure, and other essential county services.
- **Control Spending:** Manage rising personnel, healthcare, retirement, and state-mandated costs through disciplined budgeting, operational efficiencies, and responsible staffing decisions.
- **Strengthen Financial Management:** Establish the Department of Finance and begin transitioning budget development, financial planning, and related operations into a coordinated financial management structure.
- **Invest in Our Workforce:** Recruit, retain, and develop the dedicated employees who deliver services to Warren County residents every day.
- **Protect Taxpayer Resources:** Strengthen internal controls, accountability, transparency, and financial oversight throughout county government.

PROPOSED BUDGET – TAX CAP

Warren County will operate within the allowable tax cap limit for 2027.

- The tax cap permits a 2.59% ($1,515,231) increase from the 2026 tax levy of $59,516,497.
- The proposed budget calls for a levy of $60,981,728 staying within the allowable tax cap.
- The proposed levy means the County tax rate will **decrease** by five cents per $1,000 of assessed value from $3.293 to $3.238

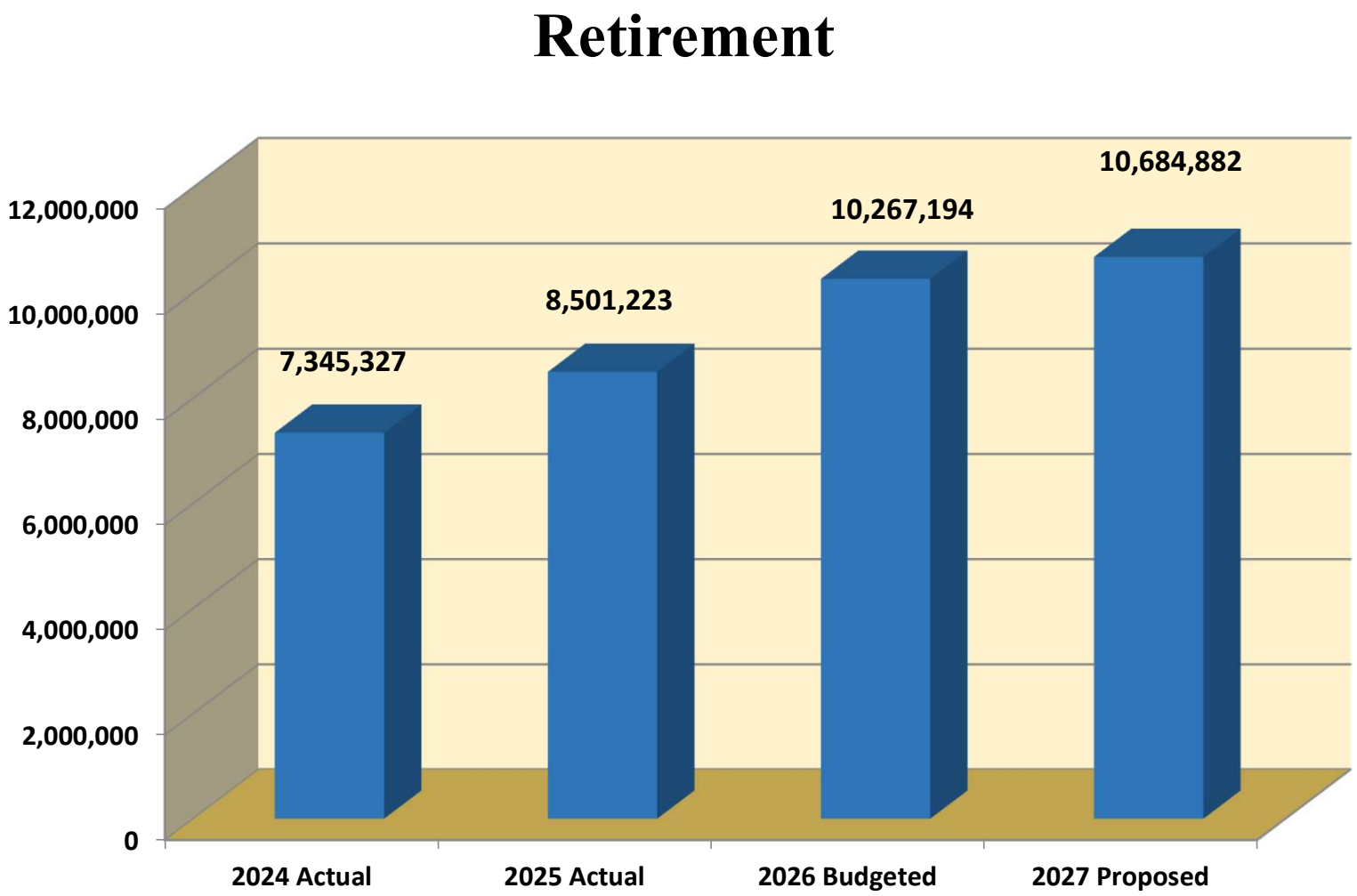
Budgeted Revenues & Appropriations



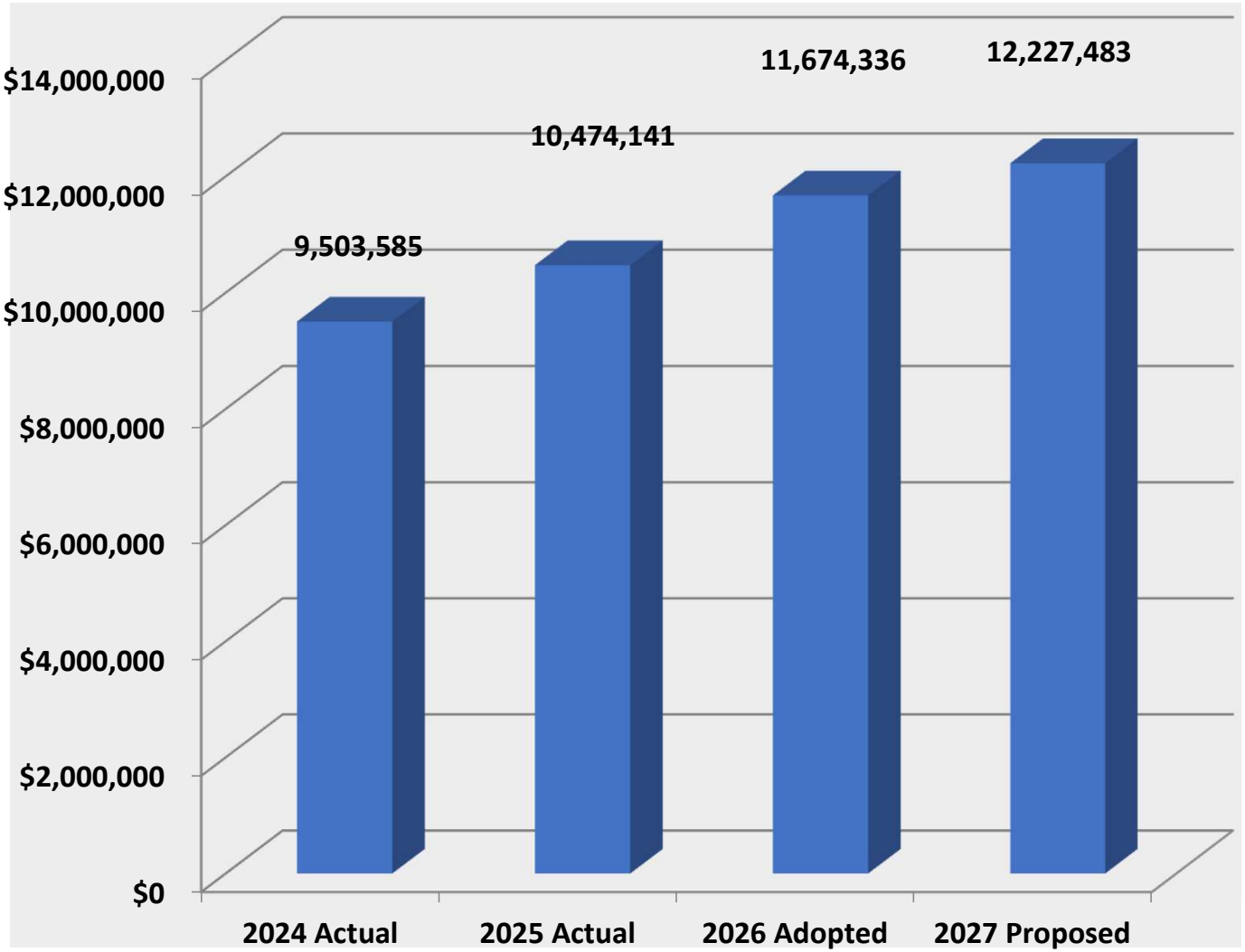
Items driving Increase in Appropriations

Wages	**$2,298,234**
Daycare (DSS – 99% State Aid)	**$1,785,392**
Home Relief (DSS – 33% State Aid)	**$1,500,000**
Aid to Dependent Children (DSS – 57% State Aid)	**$1,200,000**
Sales Tax Payments to G.F. & Towns	**$1,057,014**
Health Insurance	**$553,147**
SNAP Admin Cost Shift	**$470,428**
Retirement	**$417,688**

COST DETAIL:


Retirement
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
7,345,327
8,501,223
10,267,194
10,684,882
2024 Actual
2025 Actual
2026 Budgeted
2027 Proposed

COST DETAIL:


Health Insurance
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
9,503,585
10,474,141
11,674,336
12,227,483
2024 Actual
2025 Actual
2026 Adopted
2027 Proposed

REVENUE SOURCES:

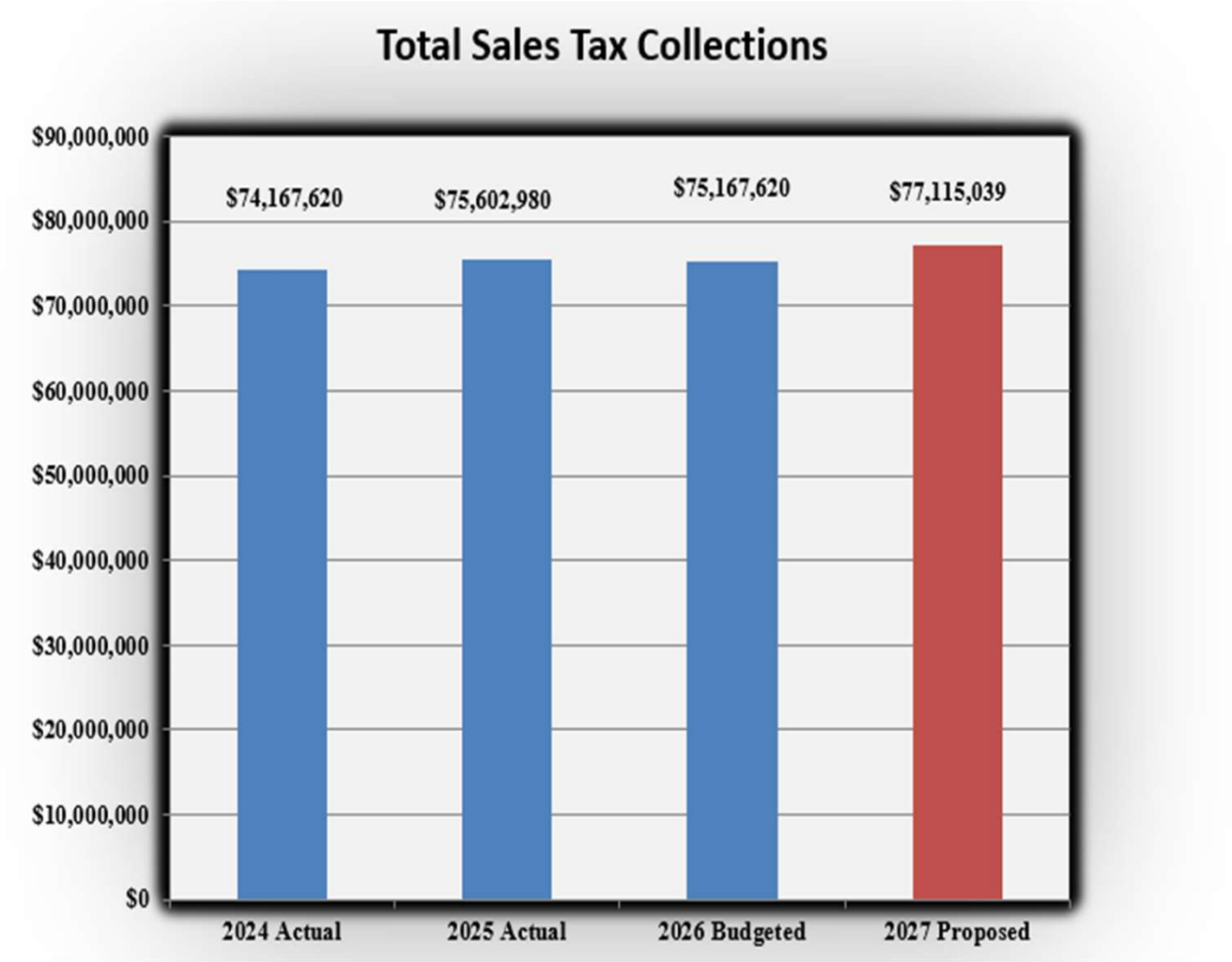
General Fund:

❖Sales Tax Collections	$77,115,039
❖State Aid	$27,888,916
❖Federal Aid	$13,930,949
❖Departmental Income	$10,567,135
❖Other Income	$20,922,262

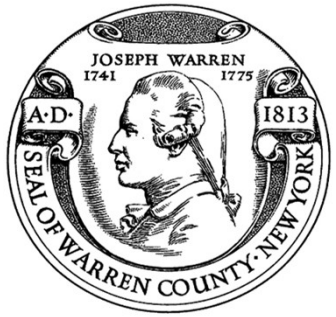
Significant Increases in Revenue (General Fund):

Sales Tax	**$1,947,419**
State Aid	**$3,259,409**
Federal Aid	**$ 832,742**

REVENUE DETAILS: Sales tax



FUND BALANCE APPROPRIATION



- **General Fund** **$1,933,825**
- **County Road Fund** **$1,000,000**
- **Road Machinery Fund** **$215,000**
- **Westmount** **$130,828**

Total Appropriation = **$3,279,653**

PERSONNEL CHANGES

Deletions:

1 PT Property & Casualty Risk Manager (County Attorney)

1 FT Probation Assistant (Probation)

1 FT Supervising PHN (Heath Services)

1 FT Business Specialist (Health Services)

1 PT Senior Account Clerk (Health Services)

1 PT Community Health Nurse (Health Services)

1 PT Public Health Assistant (Health Services)

1 FT Social Welfare Examiner (Social Services)

PERSONNEL CHANGES

Deletions (cont)

- **1 FT Medicaid Clerk (Social Services)**
- **1 FT Construction Specialist 1 (DPW)**
- **1 FT Engineer I (DPW)**

Additions:

- **1 PT Insurance & Claims Specialist (County Attorney)**
- **1 FT Senior Account Clerk (Health Services)**
- **1 FT Senior Clerk (Social Services)**
- **1 FT Deputy Superintendent of Public Works (unfunded for 2027)**

Net Position Deletions – 5.5 Full Time Equivalents

*** In addition, 1 FT Commissioner of Finance was created by Local Law 7 of 2026**

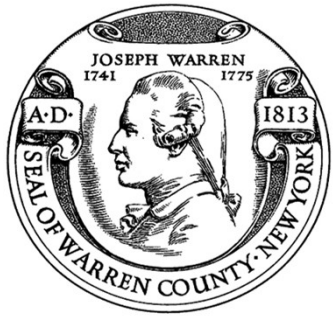
STRATEGIC VACANCY MANAGEMENT

Evaluate every vacancy before authorizing recruitment or replacement.

COLLABORATIVE REVIEW	County Administrator, Department Heads, and Human Resources Director assess each vacancy.
SERVICE & WORKFORCE NEEDS	Consider statutory obligations, union considerations, workload, service levels, staffing capacity, and future priorities.
THREE POSSIBLE OUTCOMES	Fill the position • Leave it vacant • Restructure or repurpose it to meet changing needs.
FISCAL STEWARDSHIP	Review costs and long-term organizational value before committing taxpayer resources.

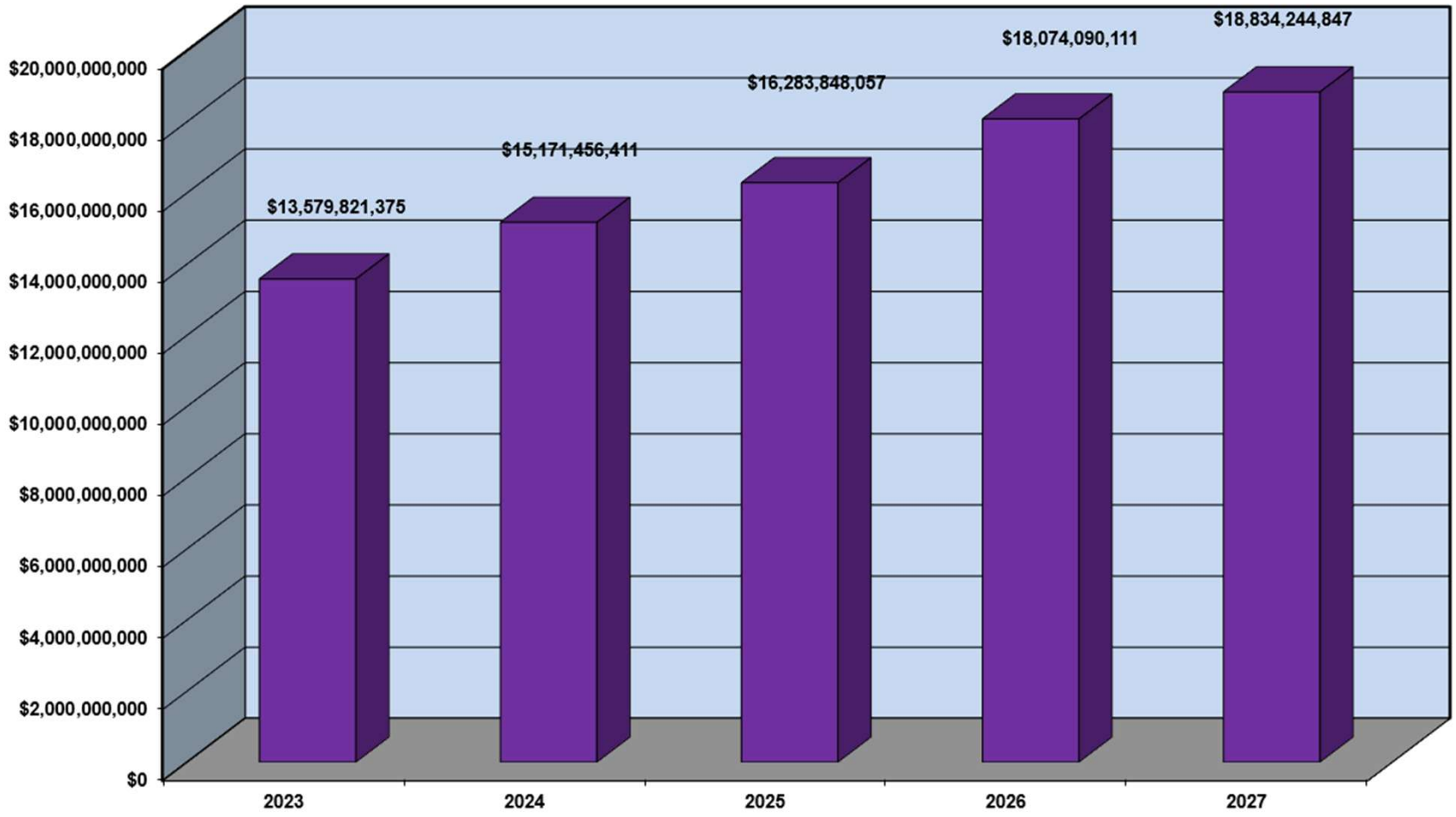
Guiding principle: Align staffing with essential services, operational effectiveness, and long-term affordability.

THE FUTURE…



- **Modernize County Government:** Complete the establishment of the Department of Finance, consolidate financial planning and budget development, and improve coordination, accountability, and transparency.
- **Plan for Long-Term Fiscal Sustainability:** Strengthen multiyear financial forecasts, maintain responsible fund balances, manage debt prudently, invest wisely, and anticipate future operating and capital needs.
- **Invest in Critical Infrastructure:** Resolve how to continue strategic investments in county roads, bridges, facilities, technology, and public safety infrastructure.
- **Build the Workforce of Tomorrow:** Strengthen recruitment, employee development, and retention to ensure continuity of essential public services. *Manage positions effectively.*
- **Improve Government Efficiency:** Evaluate operations, eliminate unnecessary duplication, modernize technology, and seek opportunities for shared services and intergovernmental cooperation. This must be a priority for 2027-2030.
- **Support Economic Growth:** Work with municipalities, EDC, IDA, businesses, and regional partners to encourage responsible development, expand economic opportunities, and strengthen the county's tax base. Align with Warren County Strategic Plan.
- **Preserve Warren County's Quality of Life:** Balance responsible growth with environmental stewardship, community needs, and the protection of the natural resources that make our region exceptional.

Equalized Property Values



TAX RATES BASED ON PROPOSED BUDGET (Equalized County Tax Rate $3.238)

TOWN	2026	2027	Difference	%
Bolton	$ 4.513	$ 4.510	($0.003)	-0.07%
Chester	$ 3.393	$ 3.411	$0.018	0.53%
Glens Falls	$ 3.652	$ 3.236	($0.416)	-11.39%
Hague	$ 3.227	$ 3.354	$0.127	3.94%
Horicon	$ 4.390	$ 4.318	($0.072)	-1.64%
Johnsburg	$ 3.292	$ 3.238	($0.054)	-1.64%
Lake George - In	$ 4.843	$ 4.833	($0.010)	-0.21%
Lake George - Out	$ 4.842	$ 4.833	($0.009)	-0.19%
Lake Luzerne	$ 5.580	$ 5.581	$0.001	0.02%
Queensbury	$ 3.658	$ 3.808	$0.150	4.10%
Stony Creek	$451.076	$461.830	$10.754	2.38%
Thurman	$ 5.244	$ 5.369	$0.125	2.38%
Warrensburg	$ 3.286	$ 3.241	($0.045)	-1.37%