

2025
Tentative
Budget

Public Hearing
October 28, 2024

2025 GREENE COUNTY BUDGET - "Tentative"

SUMMARY OF BUDGET - ALL FUNDS

October 23, 2024	2024 Adopted	2025 vs. 2024
TOTAL APPROPRIATIONS:		
General.....	\$ 119,681,467	\$114,746,431 \$ 4,935,036
Bataviakill.....	\$ 120,000	\$ 120,000 \$ -
CDBG.....	\$ 106,553	\$ 142,000 \$ (35,447)
County Road.....	\$ 11,826,600	\$ 11,727,924 \$ 98,676
County Machinery.....	\$ 3,098,059	\$ 2,802,875 \$ 295,184
Worker Compensation.....	\$ 1,250,000	\$ 1,500,000 \$ (250,000)
TOTAL APPROPRIATIONS:	\$ 136,082,679	\$131,039,230 \$ 5,043,449
ESTIMATED REVENUES:		
General.....	\$ 97,888,443	\$ 92,562,496 \$ 5,325,947
Bataviakill.....	\$ -	\$ - \$ -
CDBG.....	\$ 106,553	\$ 142,000 \$ (35,447)
County Road.....	\$ 2,315,493	\$ 2,312,544 \$ 2,949
County Machinery.....	\$ 1,449,820	\$ 1,449,820 \$ -
Worker Compensation.....	\$ 1,250,000	\$ 1,500,000 \$ (250,000)
TOTAL ESTIMATED REVENUES:	\$ 103,010,309	\$ 97,966,860 \$ 5,043,449
APPROPRIATED FUND BALANCES:		
GENERAL FUND - Fund Balance.....	\$ 4,775,000	\$ 4,775,000 \$ -
GENERAL FUND - Fund Balance Property Tax Stabilization...	\$ -	\$ - \$ -
GENERAL FUND - Liability.....	\$ 3,927	\$ 3,927 \$ -
GENERAL FUND - Debt Reserve.....	\$ 64,073	\$ 64,073 \$ -
COUNTY ROAD FUND - Fund Balance.....	\$ 550,000	\$ 550,000 \$ -
COUNTY MACHINERY FUND - Fund Balance.....	\$ 250,000	\$ 250,000 \$ -
BATAVIAKILL WATERSHED - Fund Balance.....	\$ 25,000	\$ 25,000 \$ -
TOTAL APPROPRIATED FUND BALANCES:	\$ 5,668,000	\$ 5,668,000 \$ -
TOTAL OF ESTIMATED REVENUES AND APPROPRIATED FUND BALANCES:		
TOTAL REAL ESTATE TAX LEVY - PART COUNTY BATAVIAKILL WATERSHED	\$ 95,000	\$ 95,000 \$ -
TOTAL REAL ESTATE TAX LEVY - GENERAL	\$ 16,950,024	\$ 17,340,935 \$ (390,911)
TOTAL REAL ESTATE TAX LEVY - COUNTY ROAD	\$ 8,961,107	\$ 8,865,380 \$ 95,727
TOTAL REAL ESTATE TAX LEVY - COUNTY MACHINERY	\$ 1,398,239	\$ 1,103,055 \$ 295,184
TOTAL TAX LEVY	\$ 27,404,370	\$ 27,404,370 \$ -

Budget Formula

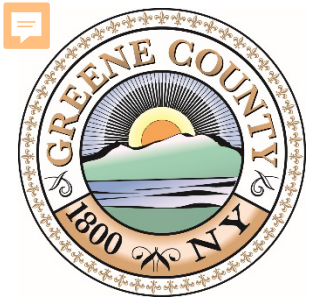


GREENE COUNTY

2025 TAX LEVY LIMIT CALCULATION

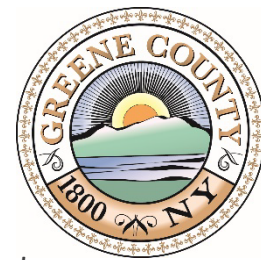
2024 Tax Levy	\$27,309,370 \$95,000 Bataviakill	Variables from NYS
	<u>\$178,753</u> Due Treasurer/Election chargebacks/Real Property fees	
2024 Actual Levy per OSC	\$27,583,123	\$28,804,690 2025 Levy - 95,000 Bataviakill
Tax Base Growth Factor	1.0098 From Comptroller Web Site	\$27,309,370 2024 Levy
	\$27,853,438	\$1,495,320 Allowable Increase if stick with
PILOTS For 2024	<u>\$1,285,000</u> From Budget/A0000.1081	Tax cap legislation
	\$29,138,438	5.48 2025 % increase
Tort Exclusion	<u>\$0</u> Has to be over 5% of Levy	
	\$29,138,438	If the Variables do not change,
Tax Cap Allowed	1.0200 Inflation Factor/Allowable Levy Growth Factor	this is the increase to stay within
	\$29,721,206	the 2% tax cap legislation
PILOTS Estimated For 2025	<u>\$1,252,000</u> Based on PILOT agreements/schedules	
	\$28,469,206	
Carry Over	\$430,484 From Comptroller Web Site	
	\$28,899,690	
ERS Credit	<u>\$0</u> From Comptroller Web Site (2025 Salary)	
Allowable Tax Levy Limit 2025	\$28,804,690	
2025 Proposed Levy	\$27,309,370	
Left on Table	\$1,495,320	

2024 EQUALIZATION TABLE																		
APPORTIONMENT OF COUNTY TAX - 2025 BUDGET																		
Taxable Totals from School Tax Processing (Does Not Include Omits)																		
Town	Taxable	Exemptions	Assessed	Equaliz.	Full Value	Current Year	Prior Yr	Current Yr	Omitted	Total to be	Tax Rate at	Tax Rate per	Tax Rate	Check Rate	Prior	Levy	Prior	Rate
	Assessed	Added for	Value for															
ASHLAND	116,726,019		116,726,019	40.50	288,212,393	726,653.83		726,653.83		726,653.83	2.521244	6.225294	6.2252944	0.00	695,213.28	4.5%	6.028151	3.3%
ATHENS	823,200,464		823,200,464	93.00	885,161,789	2,231,709.04		2,231,709.04		2,231,709.04	2.521244	2.711015	2.7110153	0.01	2,235,275.52	-0.2%	2.712668	-0.1%
CAIRO	431,802,572		431,802,572	38.20	1,130,373,225	2,849,946.96		2,849,946.96		2,849,946.96	2.521244	6.600116	6.6001158	0.02	2,823,583.65	0.9%	6.665032	-1.0%
CATSKILL	573,924,563		573,924,563	32.50	1,765,921,732	4,452,319.96		4,452,319.96		4,452,319.96	2.521244	7.757675	7.7576745	-0.01	4,276,366.76	4.1%	7.483222	3.7%
COXSACKIE	389,468,519		389,468,519	41.25	944,166,107	2,380,473.34		2,380,473.34		2,380,473.34	2.521244	6.112107	6.1121072	0.00	2,424,316.68	-1.8%	6.308530	-3.1%
DURHAM	256,738,266		256,738,266	41.50	618,646,424	1,559,758.72		1,559,758.72		1,559,758.72	2.521244	6.075287	6.0752873	0.01	1,610,317.46	-3.1%	6.308530	-3.7%
GREENVILLE	269,464,954		269,464,954	47.00	573,329,689	1,445,504.16		1,445,504.16		1,445,504.16	2.521244	5.364349	5.3643494	0.00	1,476,794.45	-2.1%	5.536057	-3.1%
HALCOTT	68,720,176		68,720,176	64.40	106,708,348	269,037.80		269,037.80		269,037.80	2.521244	3.914975	3.9149754	0.00	280,636.77	-4.1%	4.079200	-4.0%
HUNTER	396,326,674		396,326,674	29.10	1,361,947,333	3,433,801.84		3,433,801.84		3,433,801.84	2.521244	8.664070	8.6640695	0.01	3,552,272.31	-3.3%	9.015181	-3.9%
JEWETT	383,935,817		383,935,817	60.50	634,604,656	1,599,993.32		1,599,993.32		1,599,993.32	2.521244	4.167346	4.1673458	-0.01	1,636,222.94	-2.2%	4.305822	-3.2%
LEXINGTON	266,764,267		266,764,267	59.25	450,235,050	1,135,152.52		1,135,152.52		1,135,152.52	2.521244	4.255265	4.2552645	0.00	1,141,872.03	-0.6%	4.305822	-1.2%
NEW BALTIMORE	217,263,048		217,263,048	41.00	529,909,873	1,336,032.20		1,336,032.20		1,336,032.20	2.521244	6.149376	6.1493761	-0.01	1,281,905.82	4.2%	5.897104	4.3%
PRATTSVILLE	86,829,549		86,829,549	64.00	135,671,170	342,060.15		342,060.15		342,060.15	2.521244	3.939444	3.9394440	0.00	342,392.21	-0.1%	4.048758	-2.7%
WINDHAM	858,157,627		858,157,627	61.00	1,406,815,782	3,546,926.16		3,546,926.16		3,546,926.16	2.521244	4.133187	4.1331872	-0.04	3,532,200.13	0.4%	4.173335	-1.0%
Totals	5,139,322,515	0	5,139,322,515		10,831,703,572	27,309,370.00	0.00	27,309,370.00	0.00	27,309,370	2.521244				27,309,370.01			
	Amount to be Raised by County Tax					27,309,370		Sum of Total Raised		27,309,370.00					27,309,370.00			
	Percent Increase					0.0%												
	State Aid to County					20,557,792												

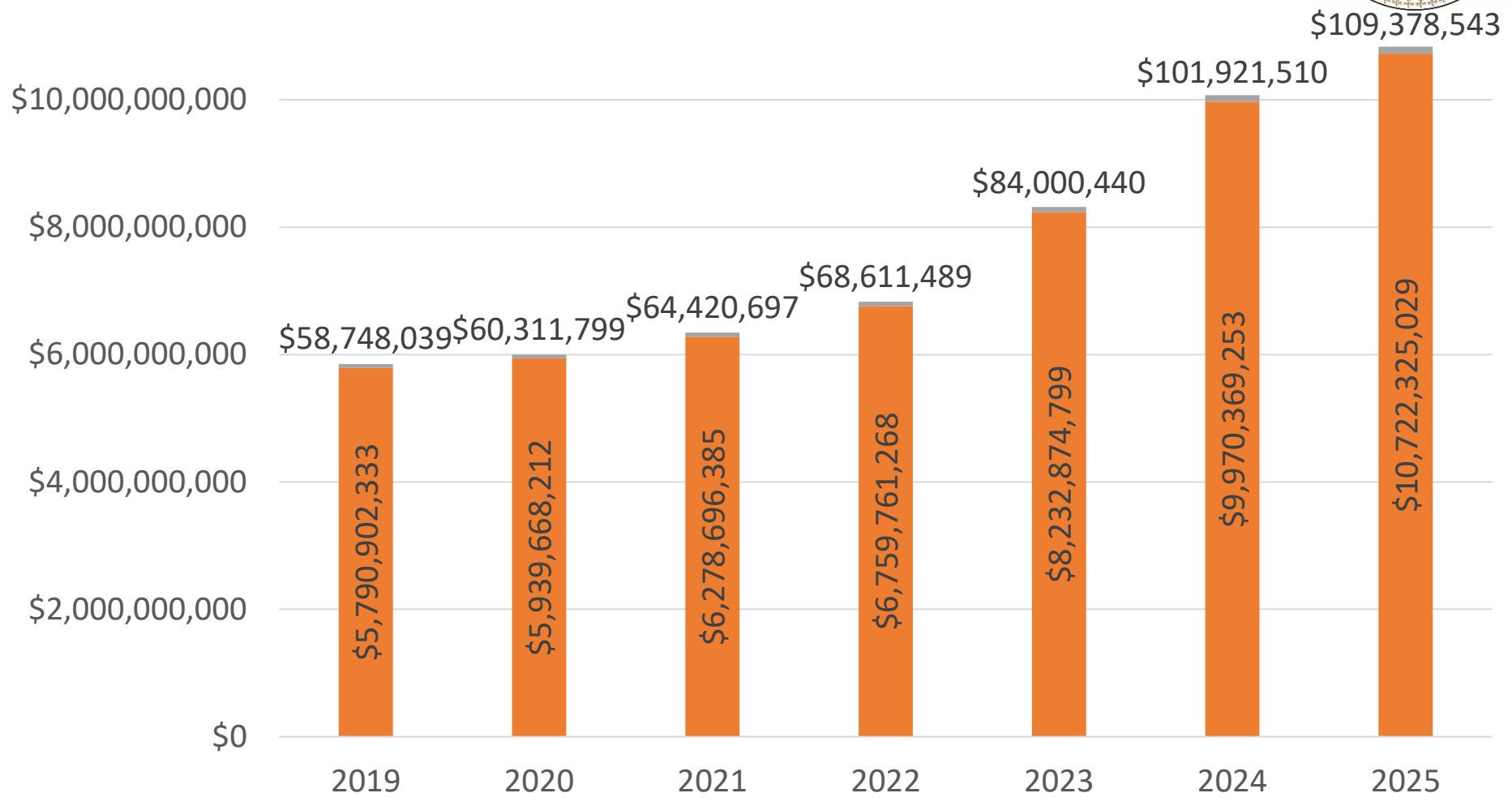


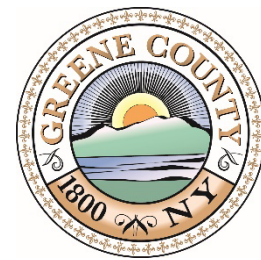
Tax Rate per
\$1,000 at
Full Value

Year	Tax Levy	County Rank
2020	\$4.60	17 th
2021	\$4.34	16 th
2022	\$4.03	15 th
2023	\$3.31	12 th
2024	\$2.71	TBD
2025	\$2.52	TBD



Taxable Full Value Assessment Growth Factor



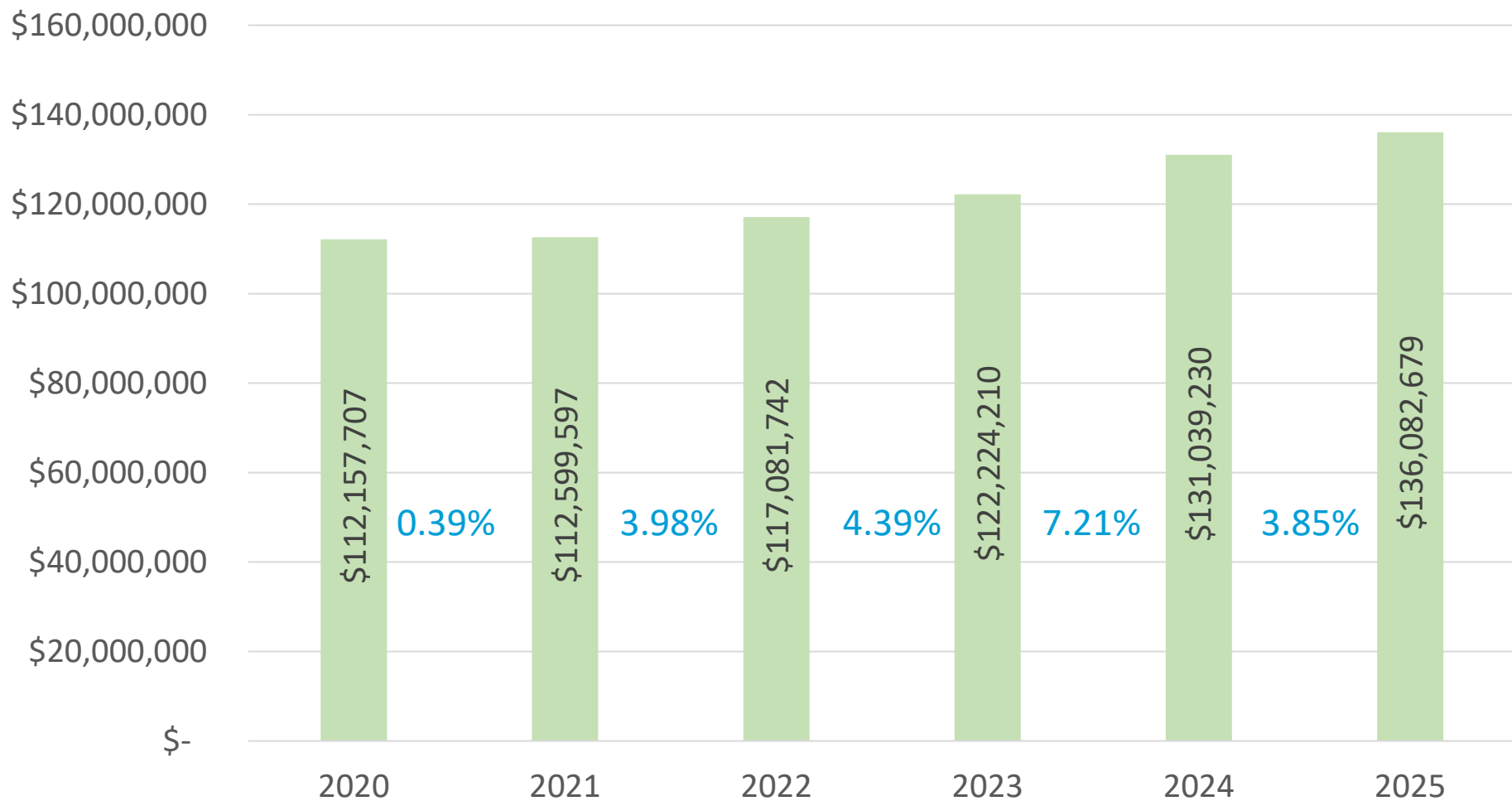


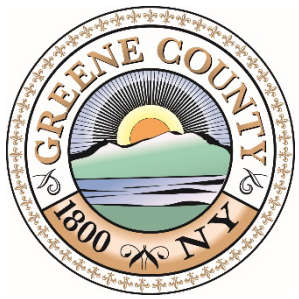
Taxable Full Value Assessment





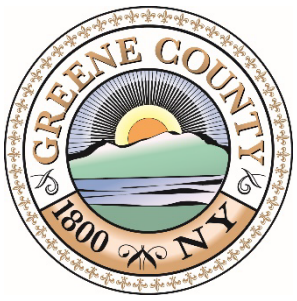
Total Appropriations





Significant
Appropriation
Increases

Item	Change in Appropriation
Personal Services	\$2,603,896
Retirement	\$1,007,487
Contracts	\$597,244
Maintenance Agreements	\$416,071
Opioid Settlement	\$329,787
Grants	\$229,420
Rent/Lease	\$168,835
Utilities	\$129,250

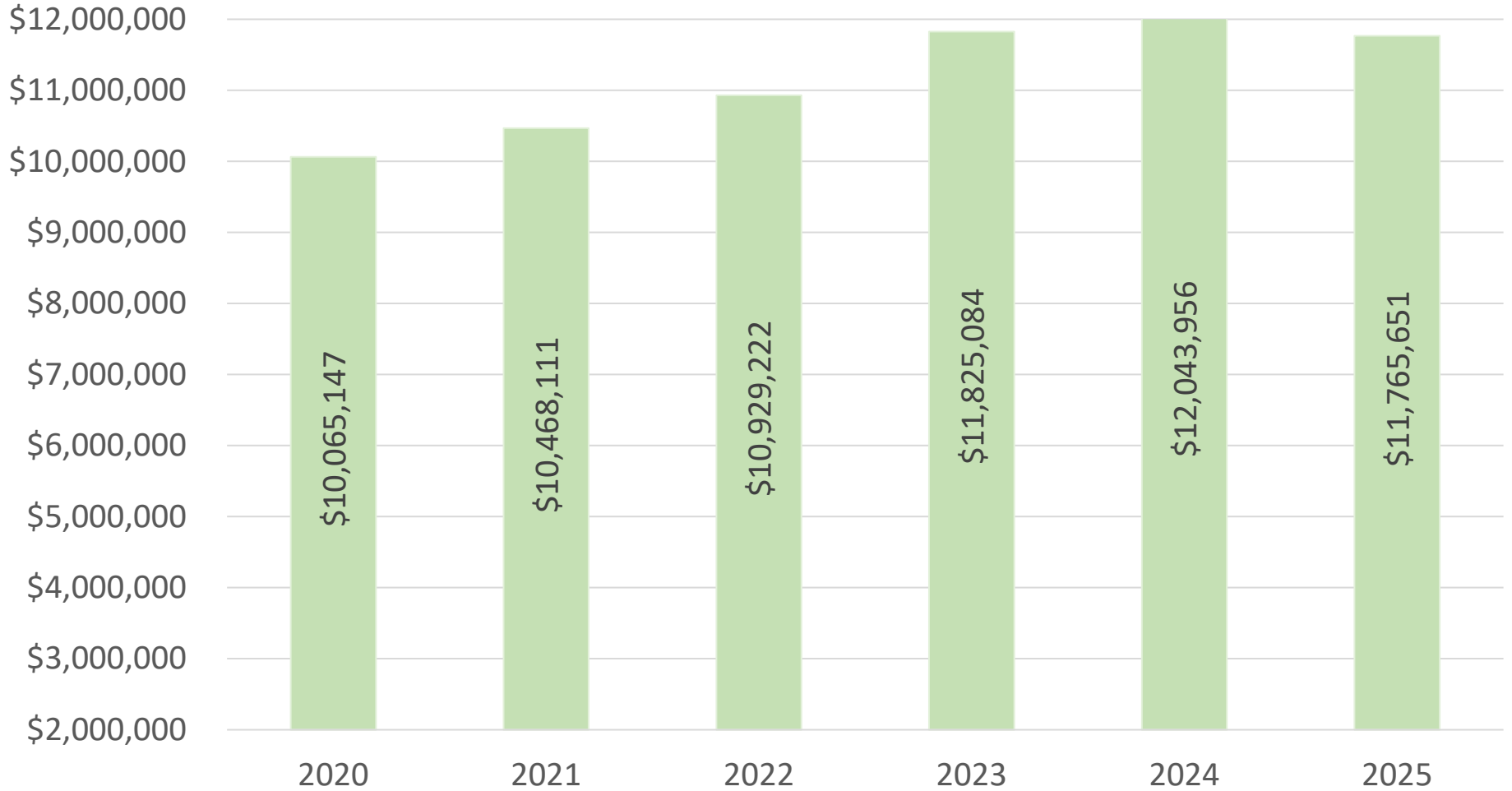


Significant
Revenue
Increases

Item	Change in Revenue
Sales Tax	\$2,500,000
Hurrell-Harring	\$1,091,983
Solid Waste	\$724,034
Interest and Earnings	\$400,000
Opioid Settlement	\$329,787
Mental Health Fees	\$323,431

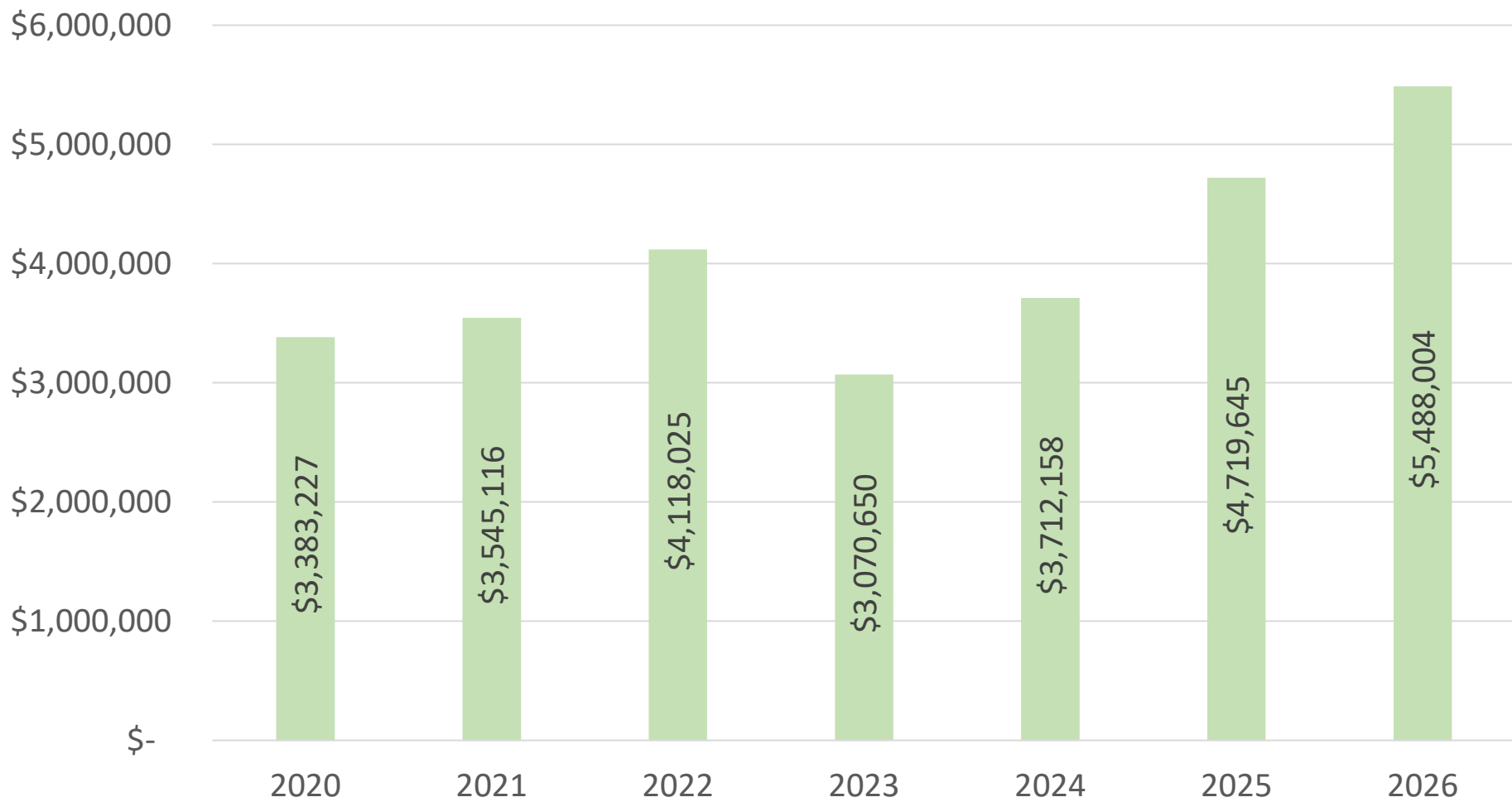


Budgeted Health Insurance



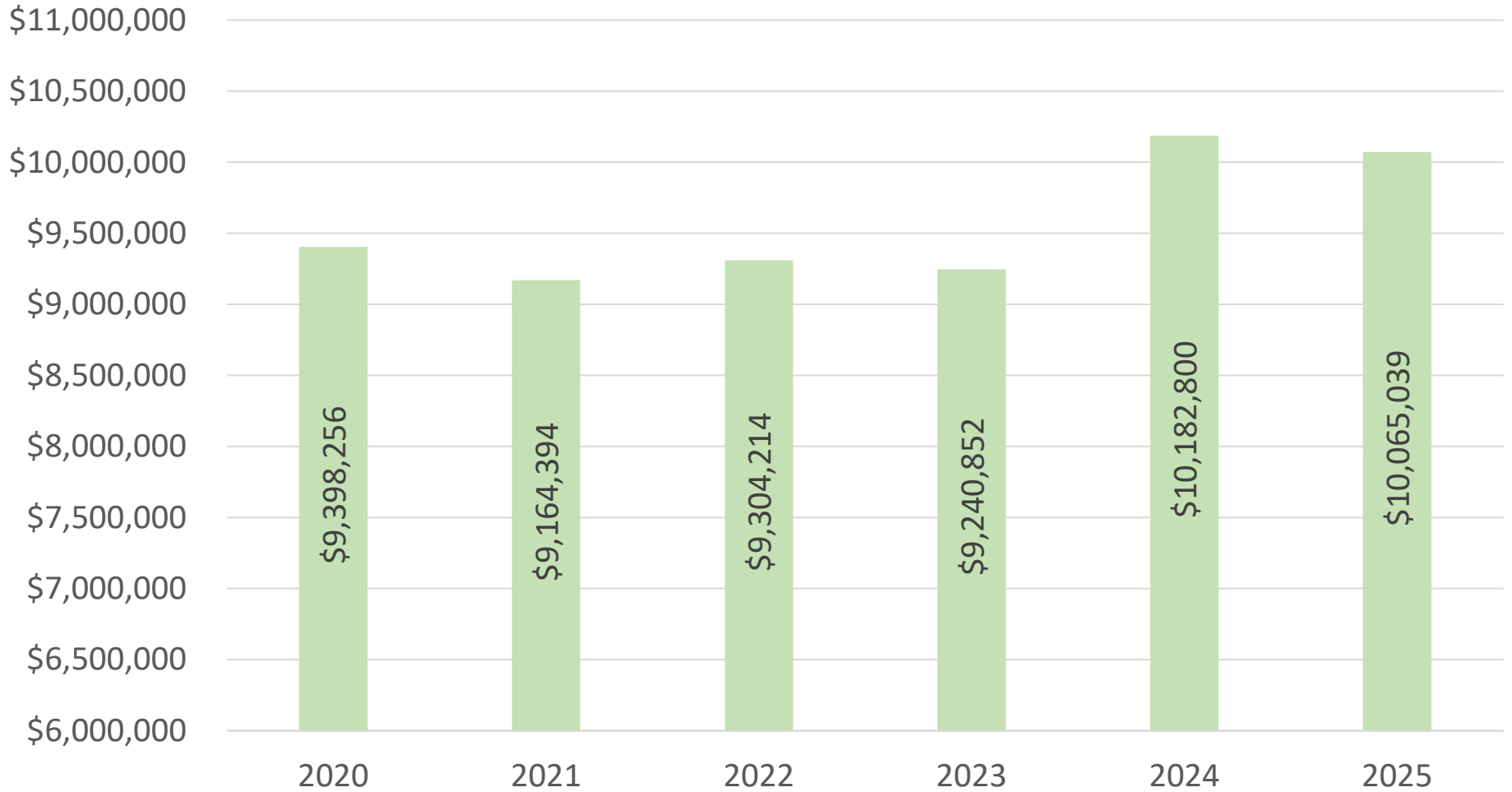


Budgeted Retirement Amount



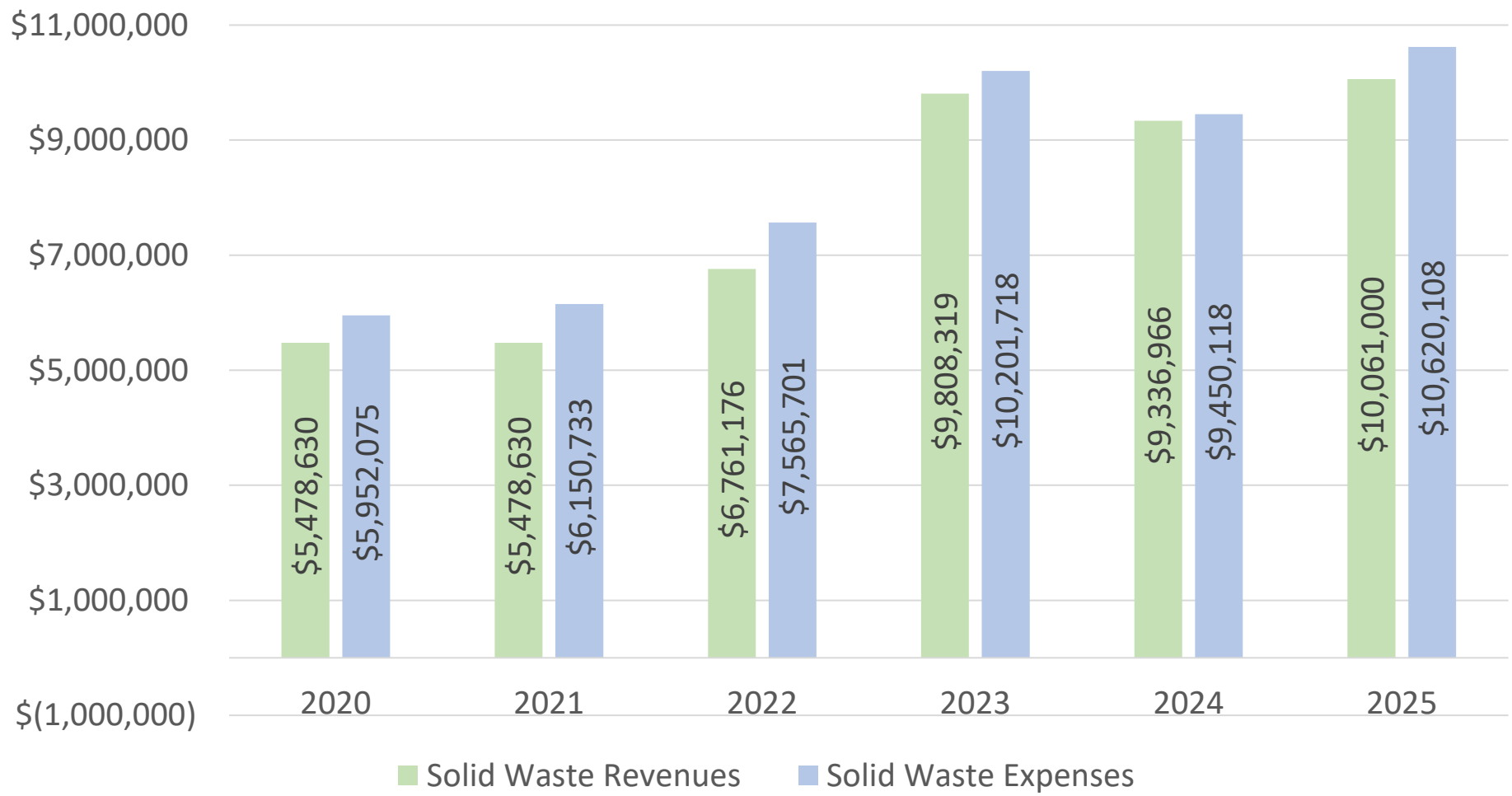


DSS Medicaid Expenses



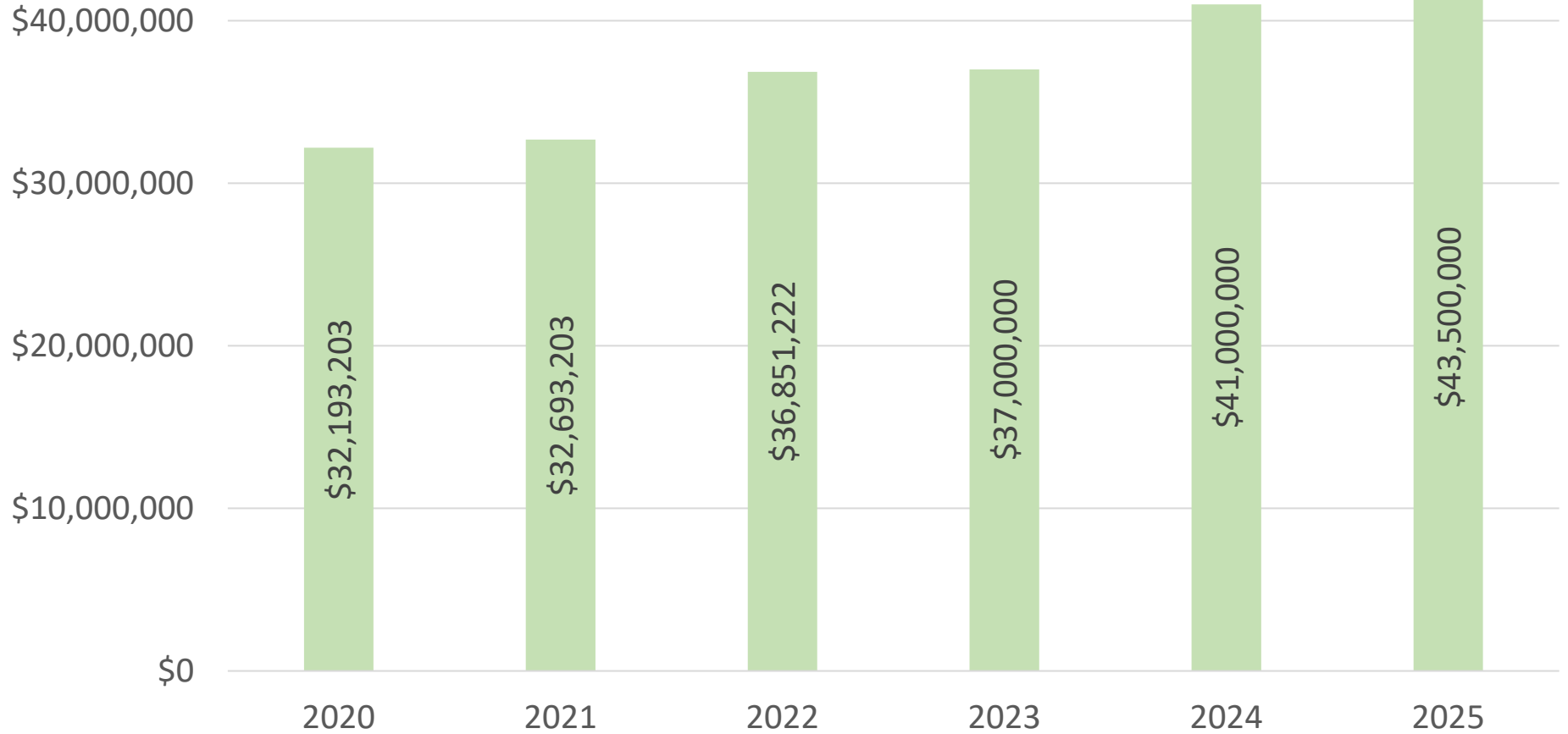


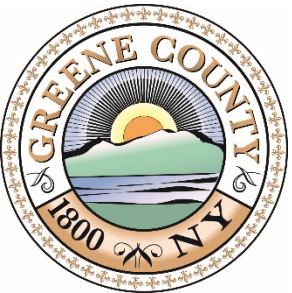
Solid Waste Revenues and Expenses





Budgeted Sales Tax History





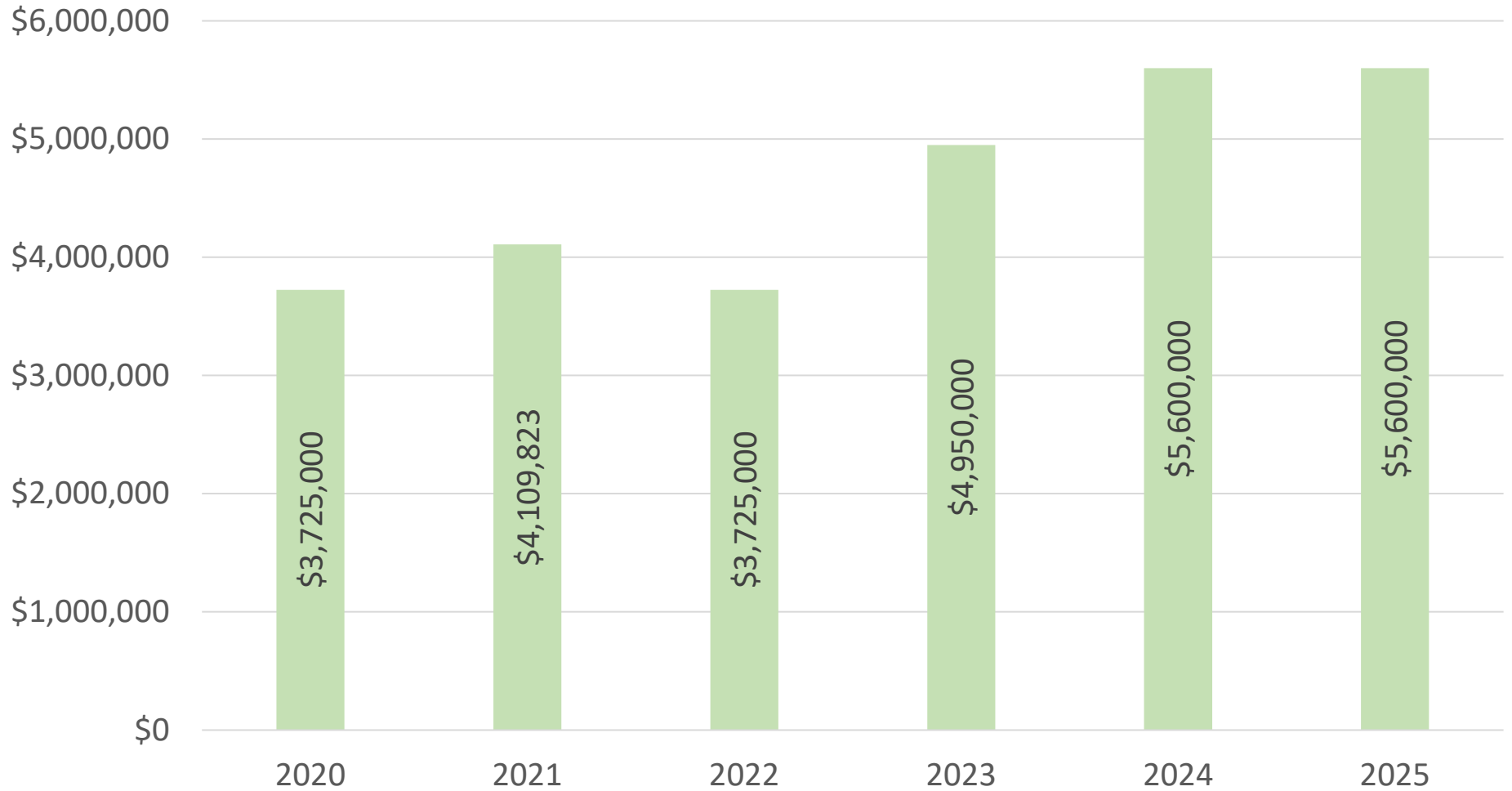
Where does
Sales Tax go
from here?

- In a year-to-date analysis between 2023 and 2024, there were 29 Counties that had a negative change through October 15, 2024. Average loss is 1.6%. Average gain is 2.1%.
- 34 Counties collected less in October than last year, avg. loss of 7.6%.

Jurisdiction	% Change
Greene	3.54%
57 Counties	0.37%
NYC	2.1%

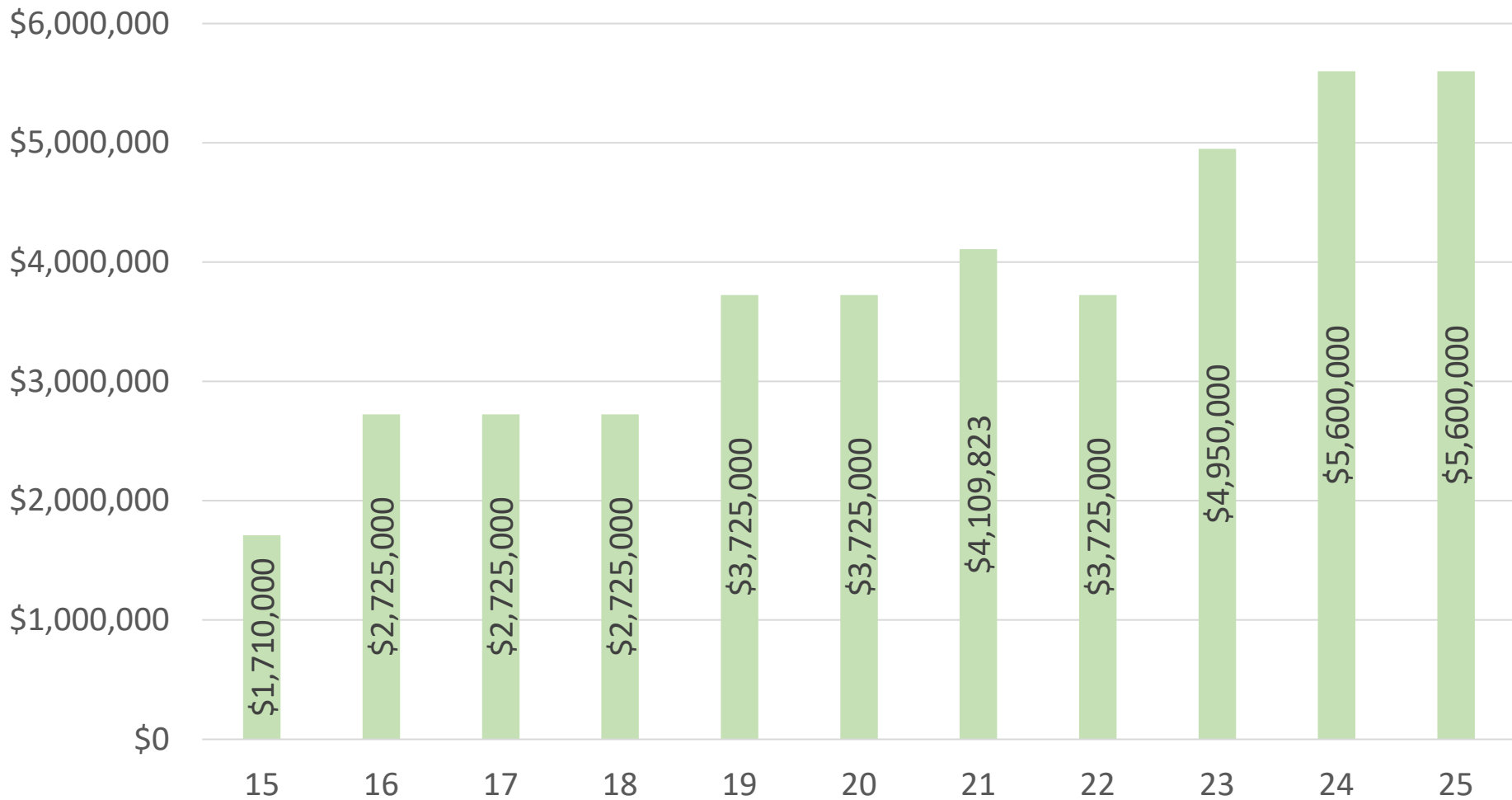


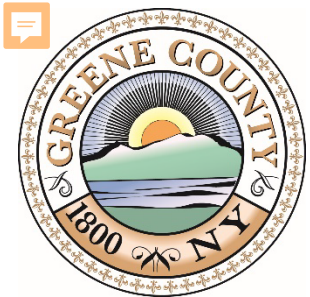
Appropriated Fund Balance History





Appropriated Fund Balance History





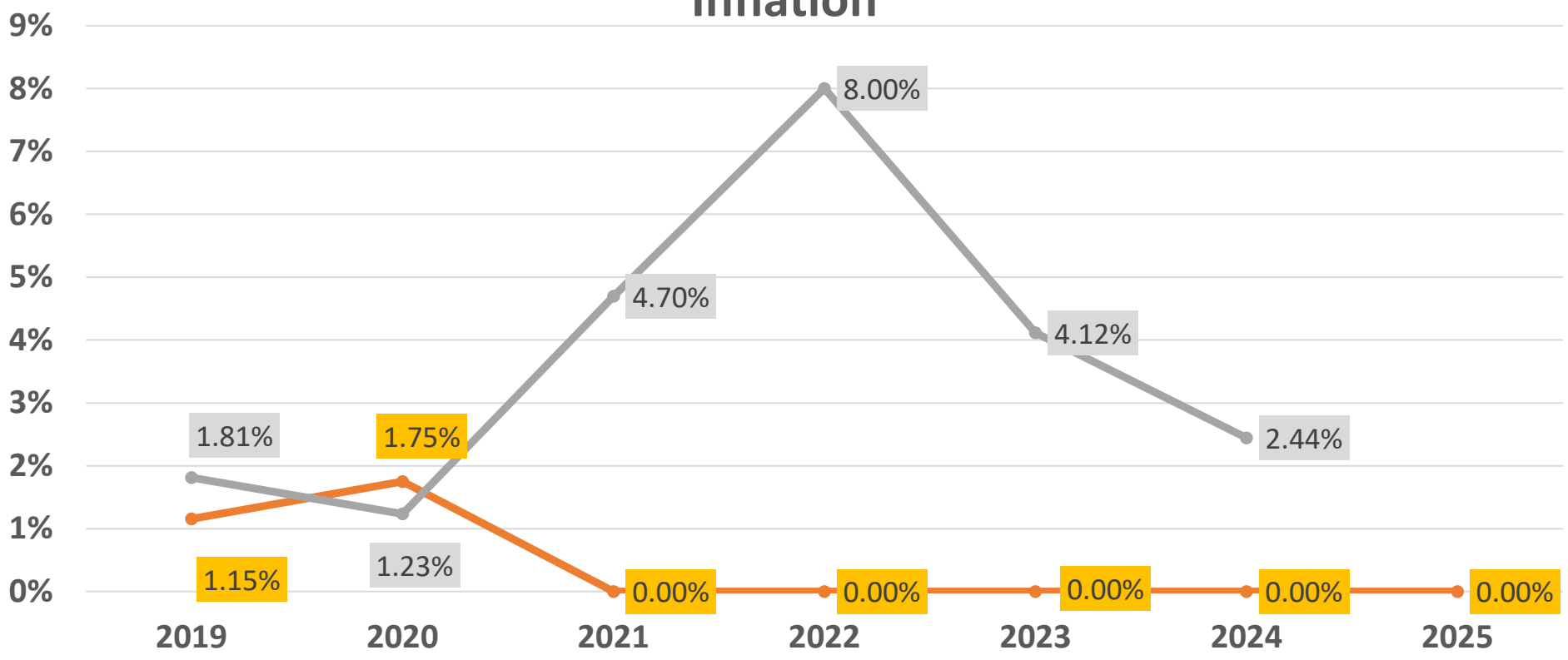
Summary of
the 2025
Tentative
Budget

- The County Tax Levy would remain at \$27,404,370. This has been the tax levy number since 2020.
- While the County Tax Levy would remain flat since 2020, tax rates for towns will continue to adjust.

Year	Tax Levy
2020	\$27,404,370
2021	\$27,404,370
2022	\$27,404,370
2023	\$27,404,370
2024	\$27,404,370
2025	\$27,404,370
2026	\$27,404,370

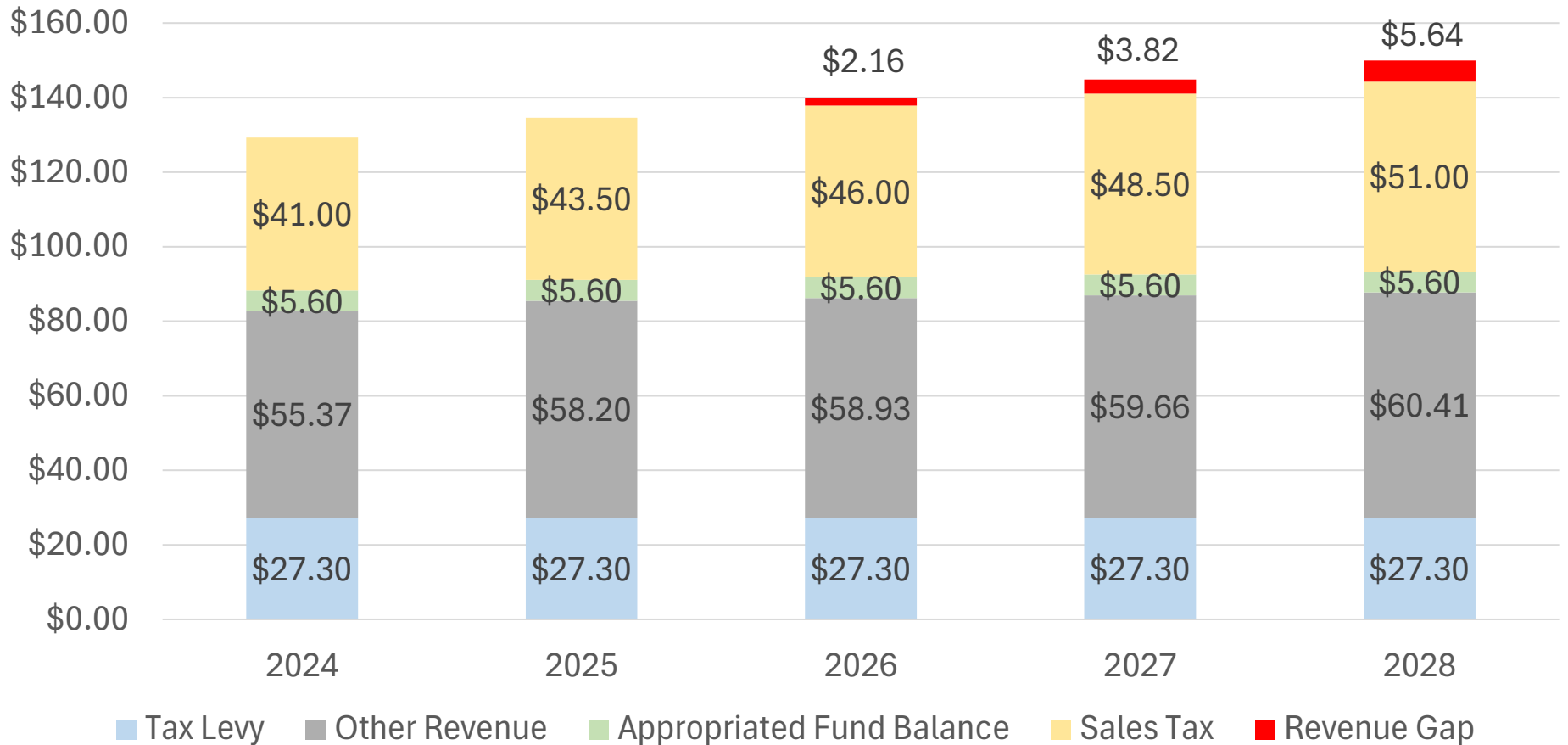


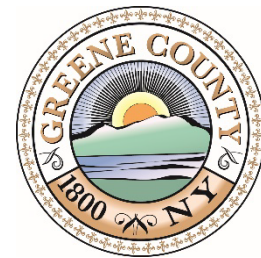
Greene County Tax Levy % Change Compared to Inflation



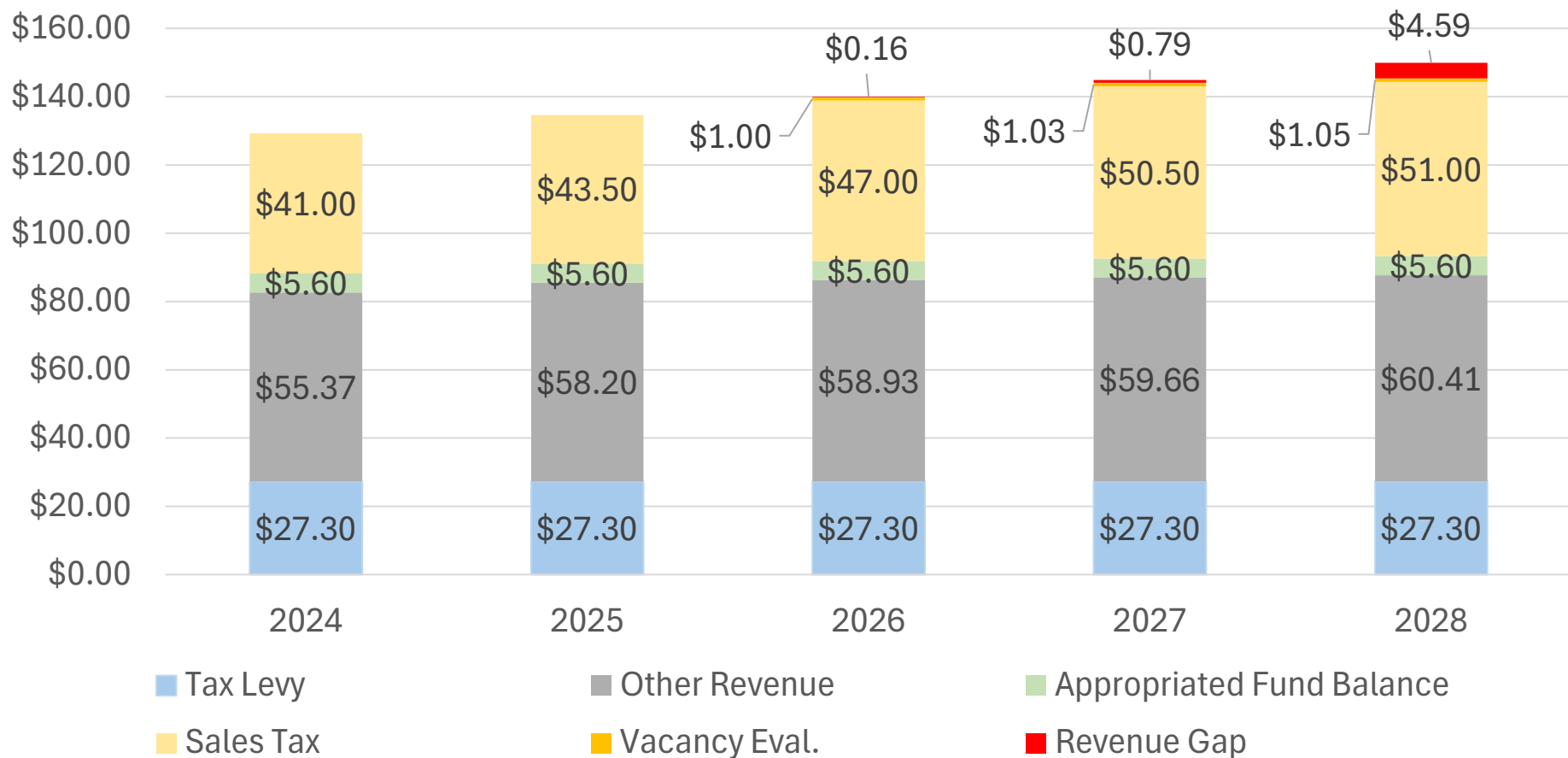


Outyear Projections (A, D, DM Funds)





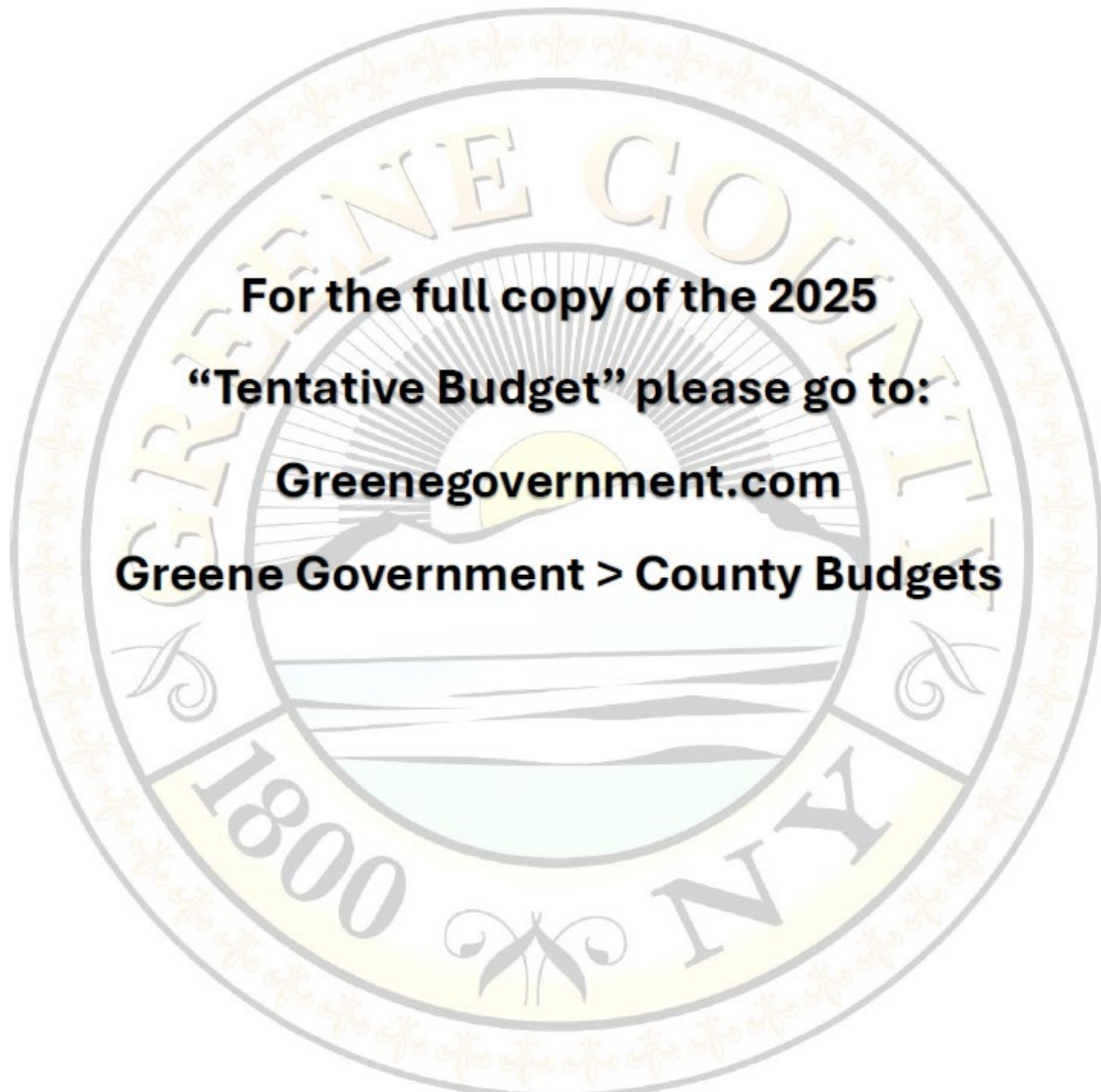
Outyear Projections (A, D, DM Funds)





Summary of the 2025 Budget Presentation

- The County Tax Levy would remain at \$27,404,370 for 2025.
- Looking into 2026, we are confident that we be able to hold the County Tax Levy Flat in that budget year as well.
- Risk factors to the County Tax Levy:
 - A significant decrease of sales tax receipts
 - Cost shifts from the State
 - Unfunded State mandates on social programs
 - The national economy and inflation
- Pending the results of the Ambulance Study, an adjustment to the County Tax Levy may be needed in the future.



**For the full copy of the 2025
“Tentative Budget” please go to:**

Greenegovernment.com

Greene Government > County Budgets