



**Greene County
Legislature**

411 Main Street
Suite 408
Catskill, New York 12414

To: Greene County Legislature and the Community of Greene County
From: Charles A. Martinez, Greene County Budget Officer
Date: October 13th, 2026
RE: **Submission of Tentative Operating Budget for Fiscal Year 2027**

It is my pleasure and responsibility to submit to you tonight the Tentative Budget for Fiscal Year 2027. This submittal is in advance of our Public Hearing scheduled for Wednesday, October 28th. The Public Hearing will, once again, be held at the Catskill High School Auditorium at 6:15 p.m.

As we reflect on previous budget messages, it appears that our forecasting for receipts from Sales Taxes has been accurate and we can anticipate maximum collection to be attained within two years. By Fiscal Year 2029, we will no longer have the benefit of Sales Tax surpluses to offset traditional budget expenditure increases. Therefore, the planning for future budgets may rely on the use of fund balances and previous years' surpluses unless other forms of revenue can be realized. As this would be a new practice in budget formulation, it is not unexpected and our previous budgets recognized these financial trends. We knew we would get here and have been planning accordingly.

At first glance, the total budget spending seems unusually large; from \$144,105,325.00 to \$157,799,174.00 for a \$13,693,000.00 increase or 9.5 percent. However, a large portion of the increased costs are either out of County control, represent voluntary increases not mandated or, in some cases, are supported by new revenue to the budget.

For example:

Expansion of Ambulance System Expenses:	\$1,925,042.00	Voluntary
Greene EMS, Inc.	\$ 248,460.00	Required
Community Development Block Grant	\$ 271,860.00	Budget Neutral
Workforce Development	\$1,248,721.00	Budget Neutral
Social Services including SNAP	\$1,101,000.00	Mandated
Retirement – NYS Pension	\$ 824,000.00	Mandated
Highway Department	\$ 500,000.00	Voluntary
Mental Health	\$ 783,000.00	Budget Neutral
Total	\$6,902,083.00	

As calculated above, had these changes not occurred, the adjusted budget would be \$150,897,091.00, equating to a 4.7 percent increase.



New York State continues to send expense increases towards all counties. As discussed previously, our State, unlike most others in the country, does not take responsibility for required social network programs. As a result, Greene County will need to increase spending by approximately \$1.1 million in Fiscal Year 2027 to finance SNAP and other Social Service programs. In addition, New York State retirement pension costs will increase nearly \$825,000.00 due to investment policies and philosophies that do not take advantage of Wall Street baseline practices.

If there is one single change to the budget versus previous years' budgets, it would be the creation of a new operating fund as recommended by County Administration. Entitled AF, an abbreviation for Ambulance Fund, it will segregate all expenses relative to the County's support of our ambulance transport and fly car system that previously were allocated to the General Fund.

As you will note in the attached graphs, the new AF operating fund is completely financed via fund balances or idle surpluses. Using such funds will deplete existing investment thresholds and reduce interest earnings in the coming years. The complication of this funding matrix is that beyond Fiscal Year 2029 or 2030, new sources of revenue will need to be acquired to accommodate the AF expenditures. Again, County Administration recommends evaluation of any of the following mechanisms: the creation of special district taxing authority specifically centered upon ambulatory expenses, the implementation of a Hotel Occupancy Tax, or expansion of the current property tax, or any combination thereof.

In Fiscal Year 2026, Greene County provided financial assistance to our towns with \$1.5 million of direct support to local budgets. Additionally, the County absorbed the full cost of the Paramedic fly car system totaling \$2.9 million. Also, at that time, the County discussed the prospects of adding additional transport ambulances to the system to further assist local efforts dealing with medical emergencies. This budget maintains these efforts and will budget an additional amount of \$1.9 million to expand the transportation network with one (1) or two (2) fully equipped transport ambulances. This increase includes full capitalization of the new ambulance fleet and required equipment. During the upcoming budget year, additional decisions will need to be made regarding ownership of the added ambulance units and their operational control, among other issues.

Moving on to other facets of the Tentative 2027 Budget, certainly increased payroll and benefit costs are recognized. This past year saw multiple workforce collective bargaining contracts renewed that provided, in some cases, significant wage increases. The increases were evaluated against market conditions and correlated with employee recruitment and retainage efforts. The contracts were multiple-year agreements with significant impact in the first year of the agreement versus the outer years.

One last increase of note, \$500,000.00 was added to the Highway Fund to expand road surface treatments and highway fleet turnover. Of concern within the Highway budget are expenditures on diesel fuel and road salt, each of which has risen considerably.

As we close out Fiscal Year 2026 and prepare for Fiscal Year 2027, let us recognize the financial condition the County finds itself in. This upcoming budget will not require any increase in property taxes. The property tax has not increased since Fiscal Year 2020. This will be the eighth consecutive year without an increase. Yet budget expenditures have increased from \$122,350,000.00 in Fiscal Year 2020 to \$157,799,000.00 as proposed. Success in maintaining the property tax levy as flat is due to understanding all sources of revenue and projecting expenses accurately. Greene County has consistently used multiple year budget models to forecast both. Trends can be identified and subsequently verified with annual audits. As the attached graphs illustrate, our ability to hold the line on property tax increases seem confident in Fiscal Years 2028 and 2029.

In conclusion, I am very encouraged by the financial condition the County finds itself in. During my forty (40) plus years serving this Legislature, I don't think we've ever been in such a strong financial position. Think of the public works projects completed over the last couple years, with the exception of the Justice Center, all were paid with cash and not through the issuance of indebtedness. Road repairs, particularly road slides, have been financed with the use of budget surpluses. The reconditioning of all Solid Waste facilities by improving citizen safety features and amending transportation of waste has greatly been improved. Lastly, our heavy equipment fleet has seen incredible fleet changeover, not only lowering the average age of frontline trucks but also reducing maintenance costs.

As we look ahead to outer year budgets, we will need to evaluate projections that indicate property taxes will need to be addressed. Our greatest financial challenge will be how to formulate the County's ambulatory system and how best to work with our towns and villages on this vital public service.

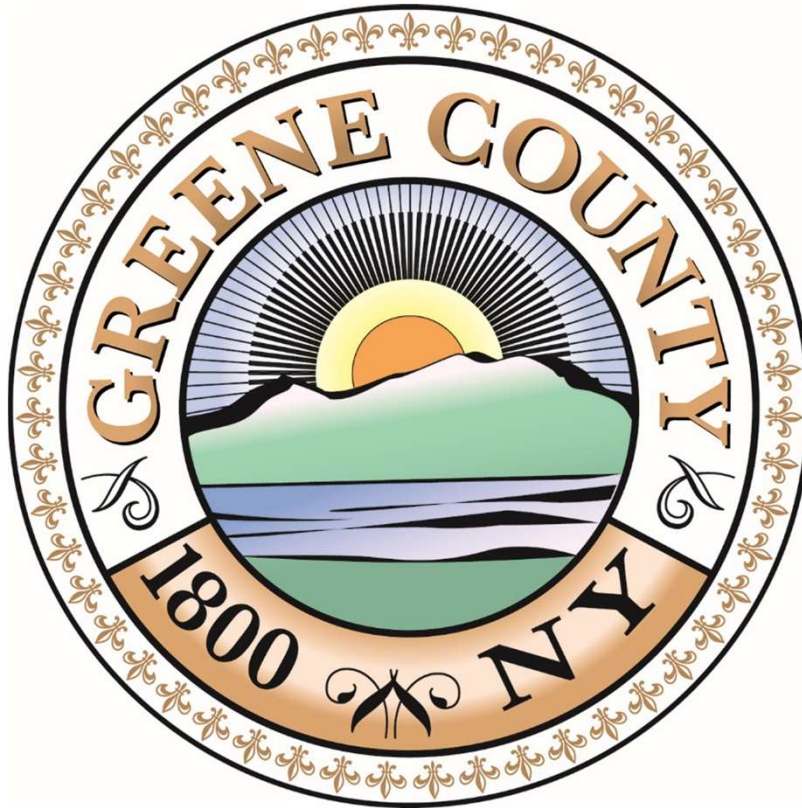
Let us move forward with the budget proposal process, hold a Public Hearing on October 28, 2026, and listen to the community.

Respectfully submitted,

A handwritten signature in black ink, reading "Charles A. Martinez". The signature is written in a cursive, flowing style.

Charles A. Martinez
District No. 2 Legislator
Greene County Budget Officer

Attachments



2027 Tentative Budget

Public Hearing
October 28, 2026



2027 Tentative Budget Presentation Outline

Overview of 2027 Tentative Budget

Introduction of AF Fund and impact of County Ambulance System

Sales Tax Revenue: Approaching estimated maximum threshold

**Outlook for Future Budget Years:
Emphasis on stability and confirmation of surplus trends**

Summary

2027 GREENE COUNTY BUDGET - "Tentative"

SUMMARY OF BUDGET - ALL FUNDS

October 13, 2026

TOTAL APPROPRIATIONS:	2027 In-Process	2026 Adopted	2027 v. 2026
General.....	\$ 132,993,537	\$ 127,367,660	\$ 5,625,877
Bataviakill.....	\$ 120,000	\$ 120,000	\$ -
<i>Ambulance.....</i>	<i>\$ 6,683,084</i>	<i>\$ -</i>	<i>\$ 6,683,084</i>
CDBG.....	\$ 331,850	\$ 59,990	\$ 271,860
County Road.....	\$ 13,012,989	\$ 12,240,184	\$ 772,805
County Machinery.....	\$ 3,407,714	\$ 3,067,491	\$ 340,223
Worker Compensation.....	\$ 1,250,000	\$ 1,250,000	\$ -
TOTAL APPROPRIATIONS:	\$ 157,799,174	\$ 144,105,325	\$ 13,693,849
ESTIMATED REVENUES:			
General.....	\$ 112,164,554	\$ 105,719,774	\$ 6,444,780
Bataviakill.....	\$ -	\$ -	\$ -
Ambulance.....	\$ 1,438,538	\$ -	\$ 1,438,538
CDBG.....	\$ 331,850	\$ 59,990	\$ 271,860
County Road.....	\$ 2,734,389	\$ 2,512,444	\$ 221,945
County Machinery.....	\$ 1,500,000	\$ 1,454,820	\$ 45,180
Worker Compensation.....	\$ 1,250,000	\$ 1,250,000	\$ -
TOTAL ESTIMATED REVENUES:	\$ 119,419,331	\$ 110,997,028	\$ 8,422,303
APPROPRIATED FUND BALANCES:			
GENERAL FUND - Fund Balance.....	\$ 4,775,000	\$ 4,775,000	\$ -
GENERAL FUND - Fund Balance Prop. Tax Stabilization.....	\$ -	\$ -	\$ -
GENERAL FUND - Liability.....	\$ 3,927	\$ 3,927	\$ -
GENERAL FUND - Debt Reserve.....	\$ 127,000	\$ 100,000	\$ 27,000
COUNTY AMBULANCE FUND - Fund Balance.....	\$ 5,244,546		\$ 5,244,546
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:	\$ 10,975,473	\$ 5,703,927	\$ 5,271,546
TOTAL OF ESTIMATED REVENUES AND APPROPRIATED FUND BALANCES:	\$ 130,394,804	\$ 116,700,955	\$ 13,693,849
TOTAL REAL ESTATE TAX LEVY - PART COUNTY BATAVIAKILL WATERSHED	\$ 95,000	\$ 95,000	\$ -
TOTAL REAL ESTATE TAX LEVY - GENERAL	\$ 15,923,056	\$ 16,768,959	\$ (845,903)
TOTAL REAL ESTATE TAX LEVY - COUNTY ROAD	\$ 9,728,600	\$ 9,177,740	\$ 550,860
TOTAL REALESTATE TAX LEVY - COUNTY MACHINERY	\$ 1,657,714	\$ 1,362,671	\$ 295,043
TOTAL LEVY	\$ 27,404,370	\$ 27,404,370	\$ -

GREENE COUNTY

2027 TAX LEVY LIMIT CALCULATION

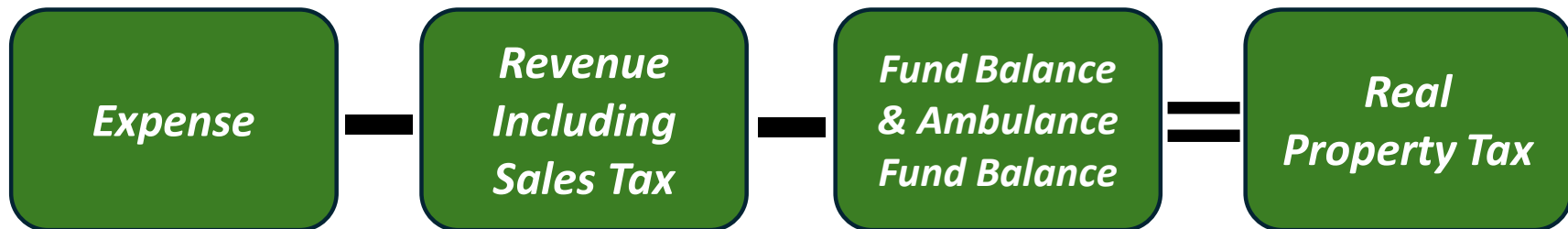
2026 Tax Levy	\$27,309,370	
	\$95,000 Bataviakill	
2026 Actual Levy per OSC	\$27,404,370	
Tax Base Growth Factor	1.0104	From Comptroller Web Site
	\$27,689,375	
PILOTS For 2026	<u>\$1,265,000</u>	From Budget/A0000.1081
	\$28,954,375	
Tort Exclusion	<u>\$0</u>	Has to be over 5% of Levy
	\$28,954,375	
Tax Cap Allowed	1.0200	Inflation Factor/Allowable Levy Growth Factor
	\$29,533,463	
PILOTS Estimated For 2026	<u>\$1,225,000</u>	Based on PILOT agreements/schedules
	\$28,308,463	
Carry Over	\$429,908	From Comptroller Web Site
	\$28,738,371	
ERS Credit	<u>\$0</u>	From Comptroller Web Site (2026 Salary)
Allowable Tax Levy Limit 2027	\$28,643,371	
2027 Proposed Levy	<u>\$27,309,370</u>	
Left on Table	\$1,334,001	

Variables from NYS

\$28,643,371	2027 Levy - 95,000 Bataviakill
\$27,309,370	2026 Levy
\$1,334,001	Allowable Increase if stick with Tax cap legislation
4.88	2027 % increase

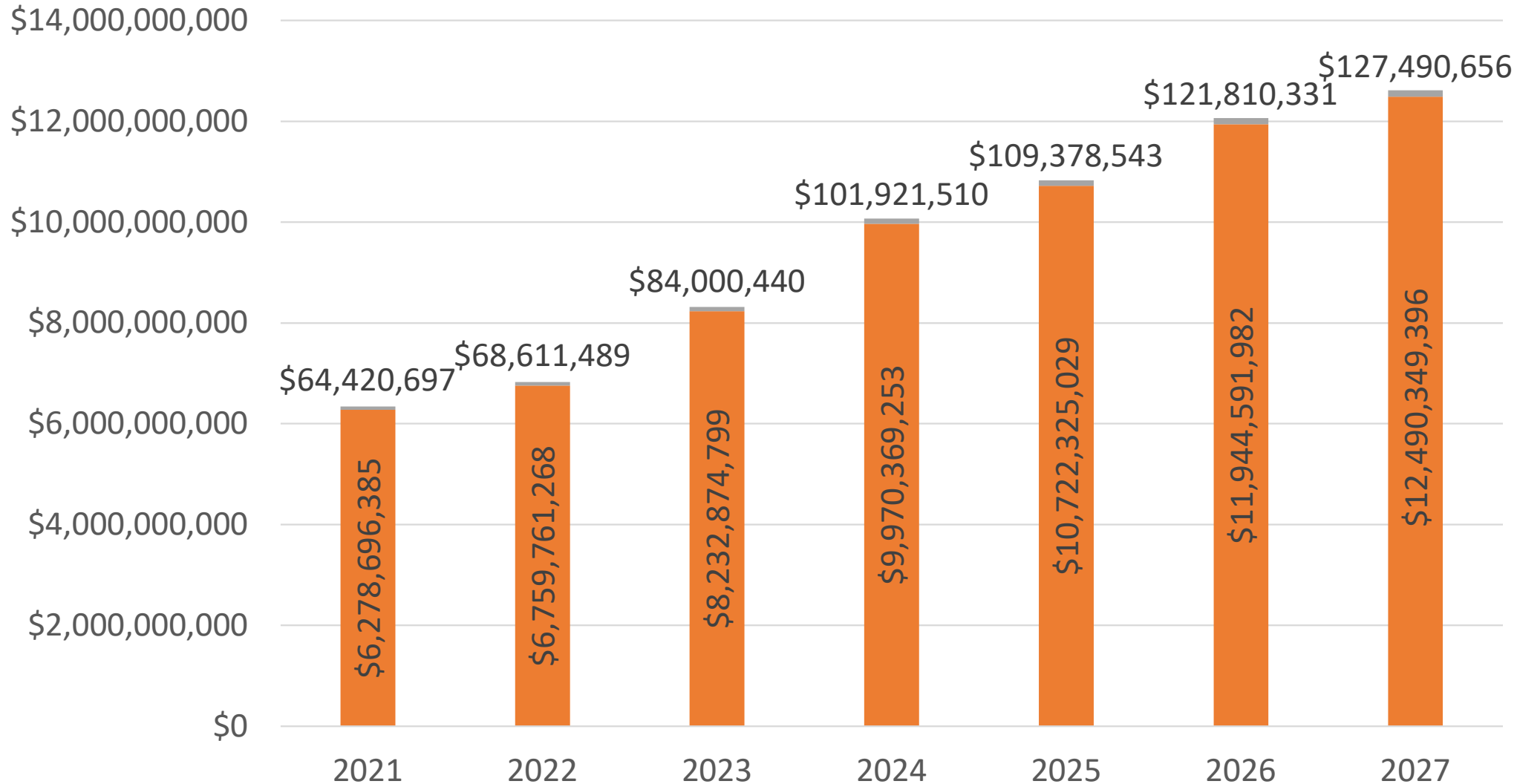
If the Variables do not change, this is the increase to stay within the 2% tax cap legislation

Budget Formula



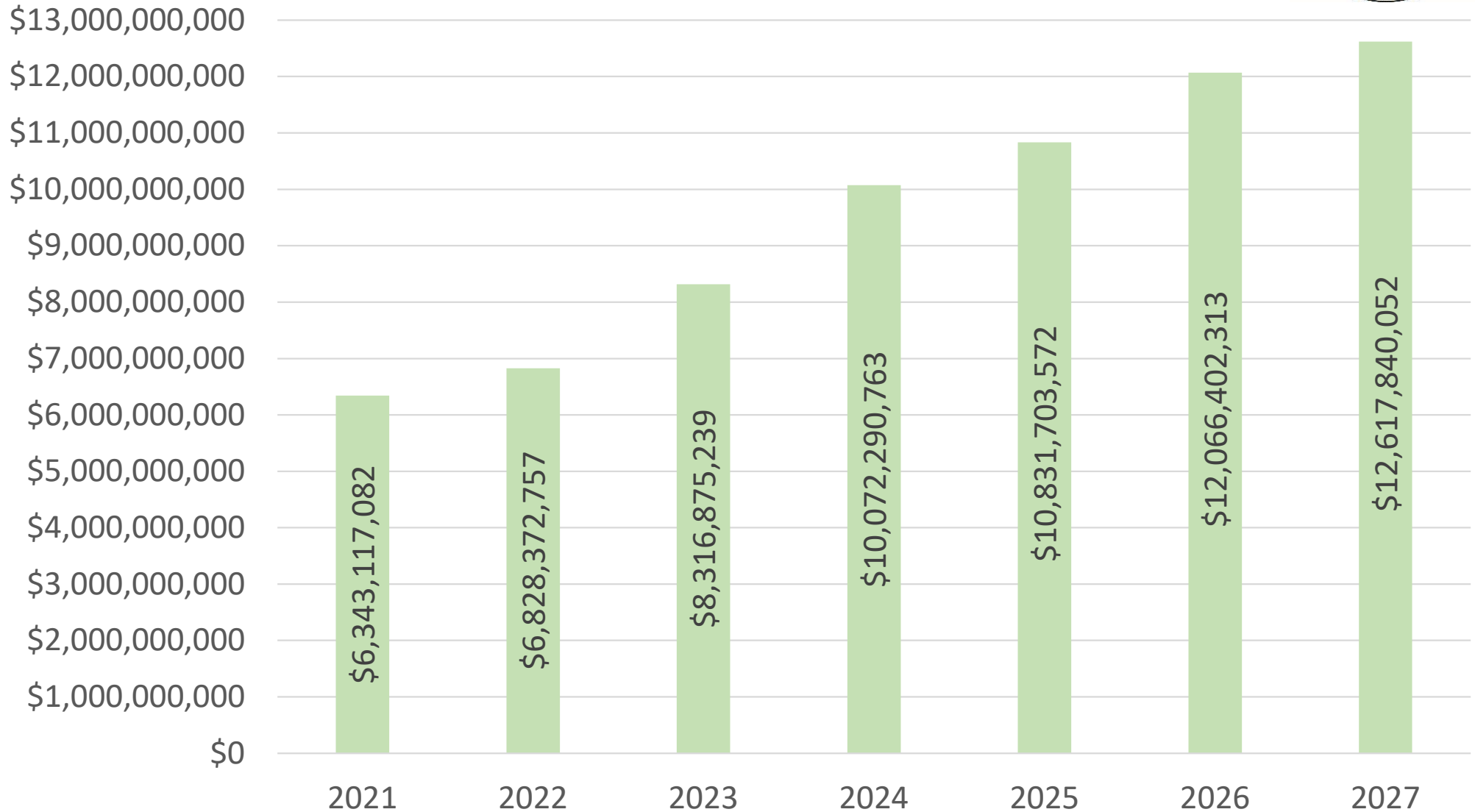


Taxable Full Value Assessment Growth Factor



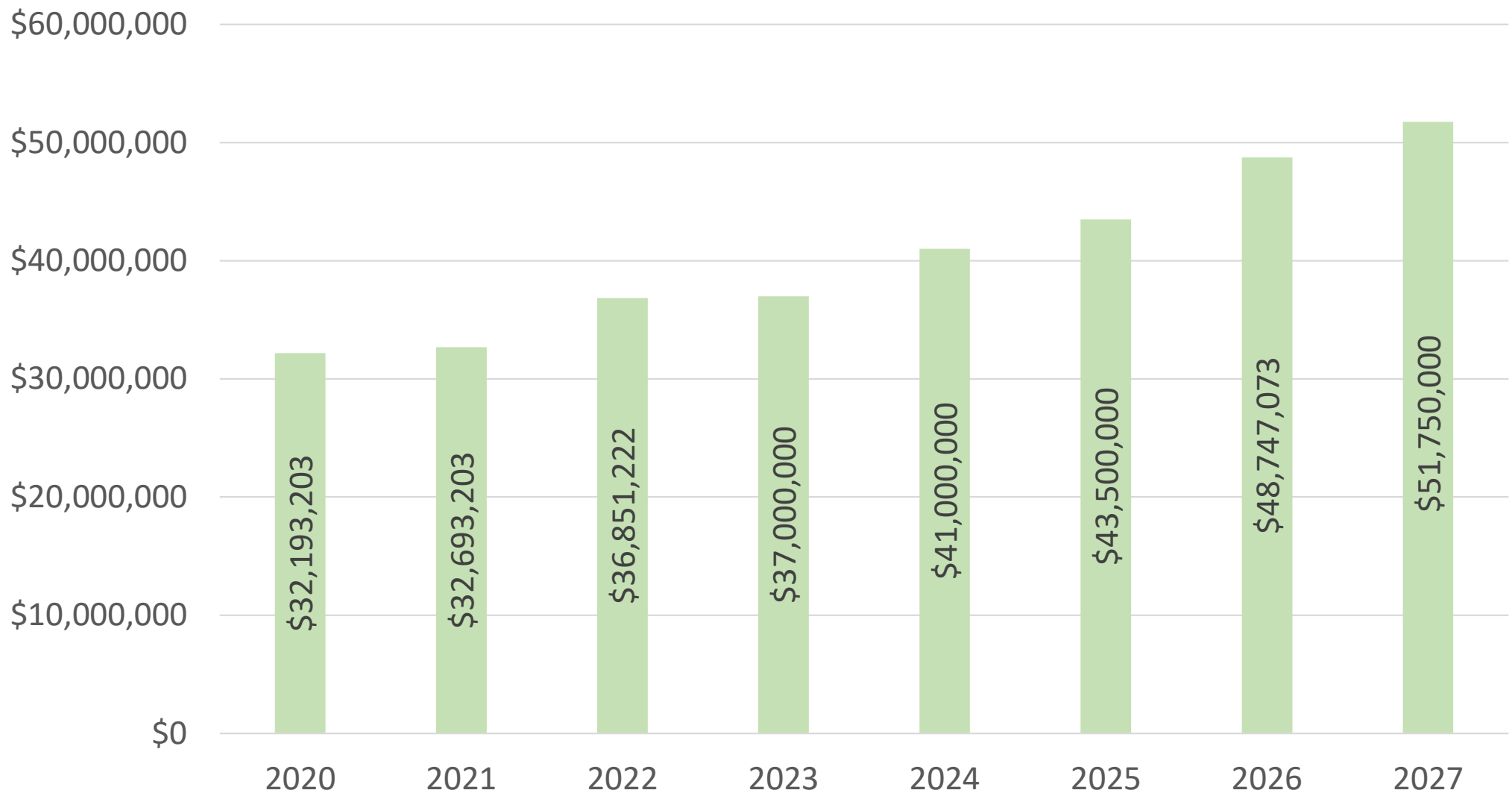


Taxable Full Value Assessment





Budgeted Sales Tax History



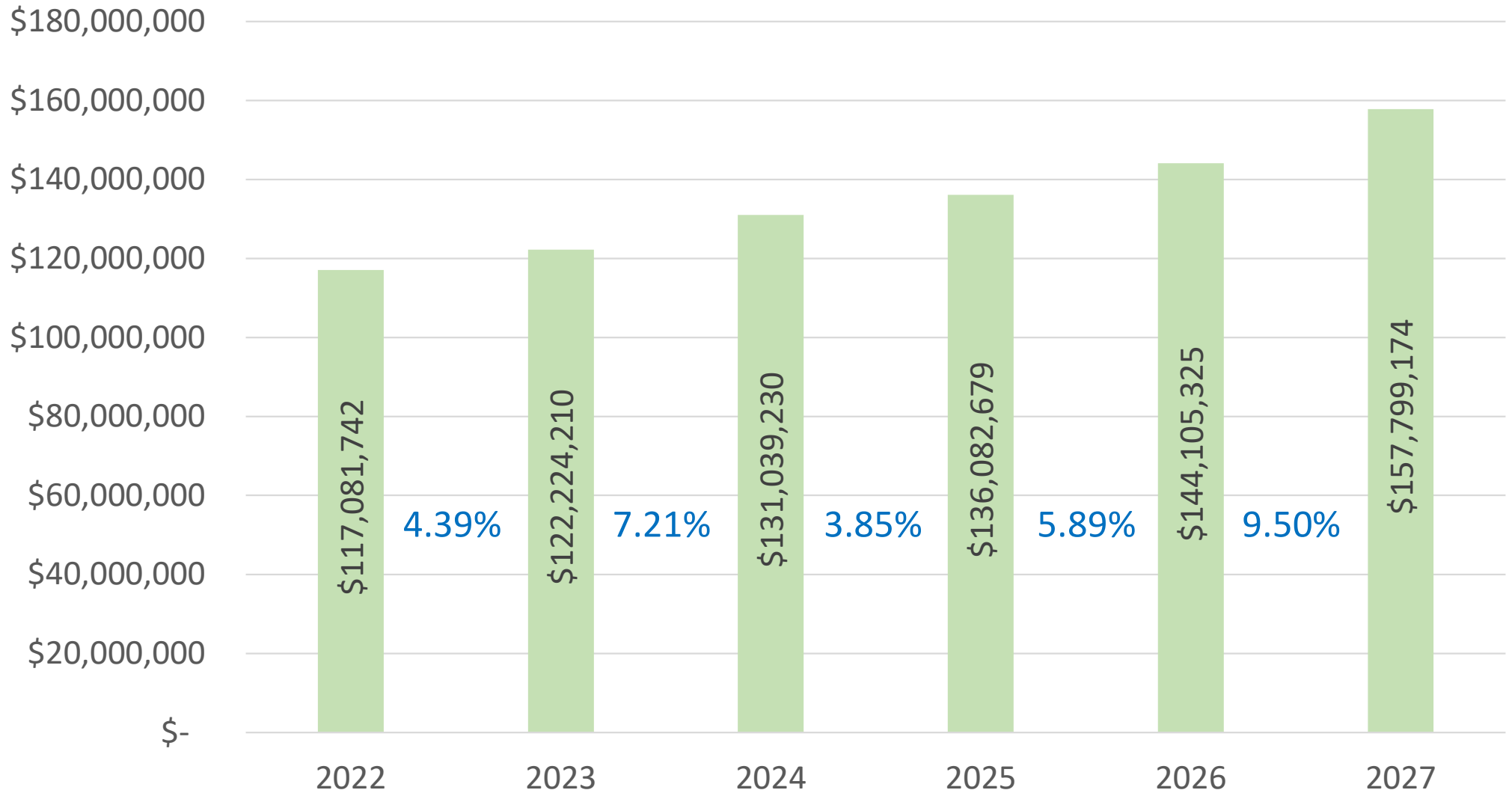


Where does
Sales Tax go
from here?

- 35 Counties collect more in Sales Tax than they do in Property Tax, this includes Greene County.
- Short-term rental taxation is producing meaningful new revenue.
- Although Sales Tax receipts have continued to increase, growth has moderated.
- January – July 2026 Collection:
5 Counties are collecting less than they did last year over the same period.
- Sales tax revenue is driven by discretionary consumer spending and remains outside of our control.

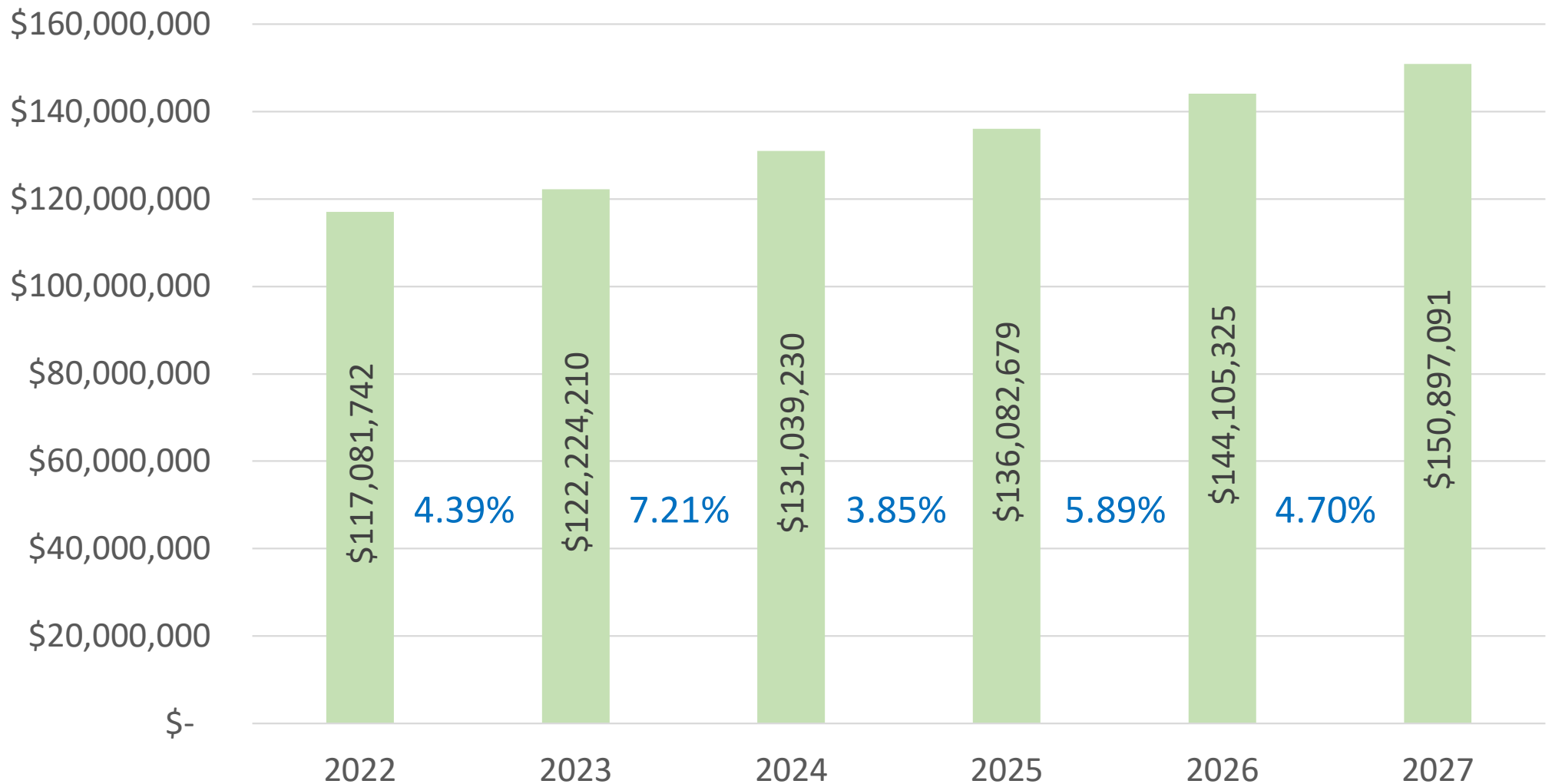


Total Appropriations



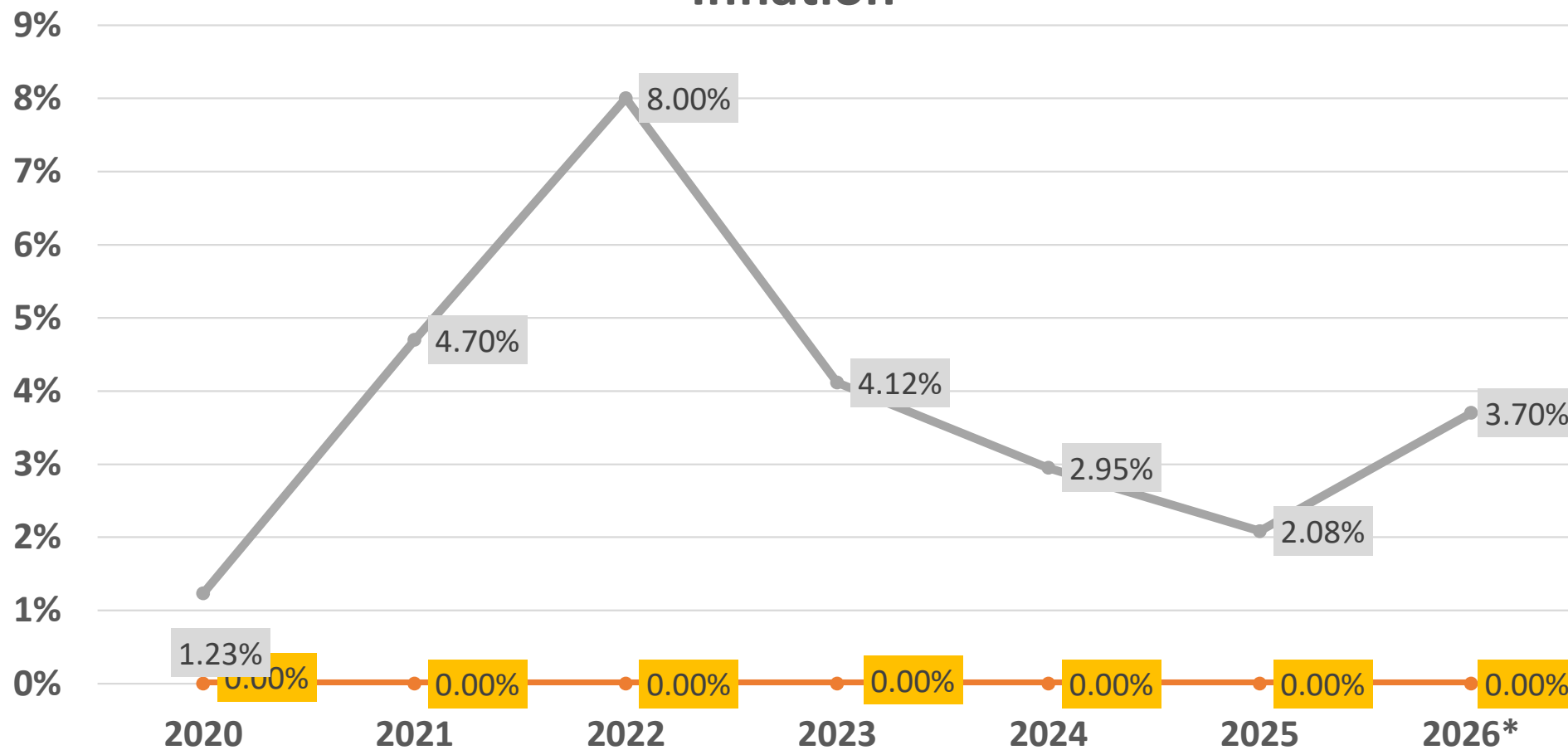


Total Standard Appropriations (Without Mandated and Volunteer Impact)





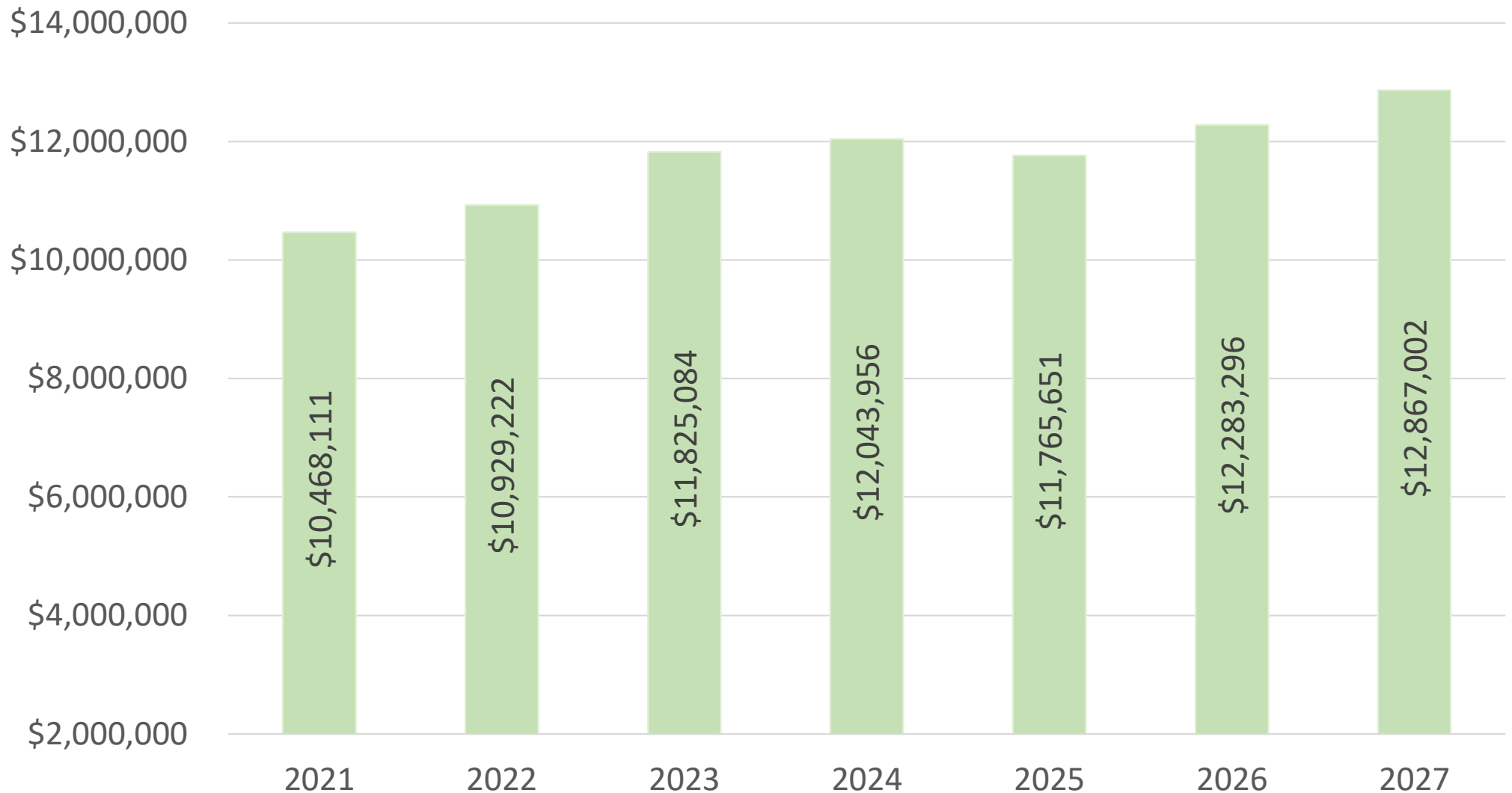
Greene County Tax Levy % Change Compared to Inflation



*Sept 2025 – Sept 2026



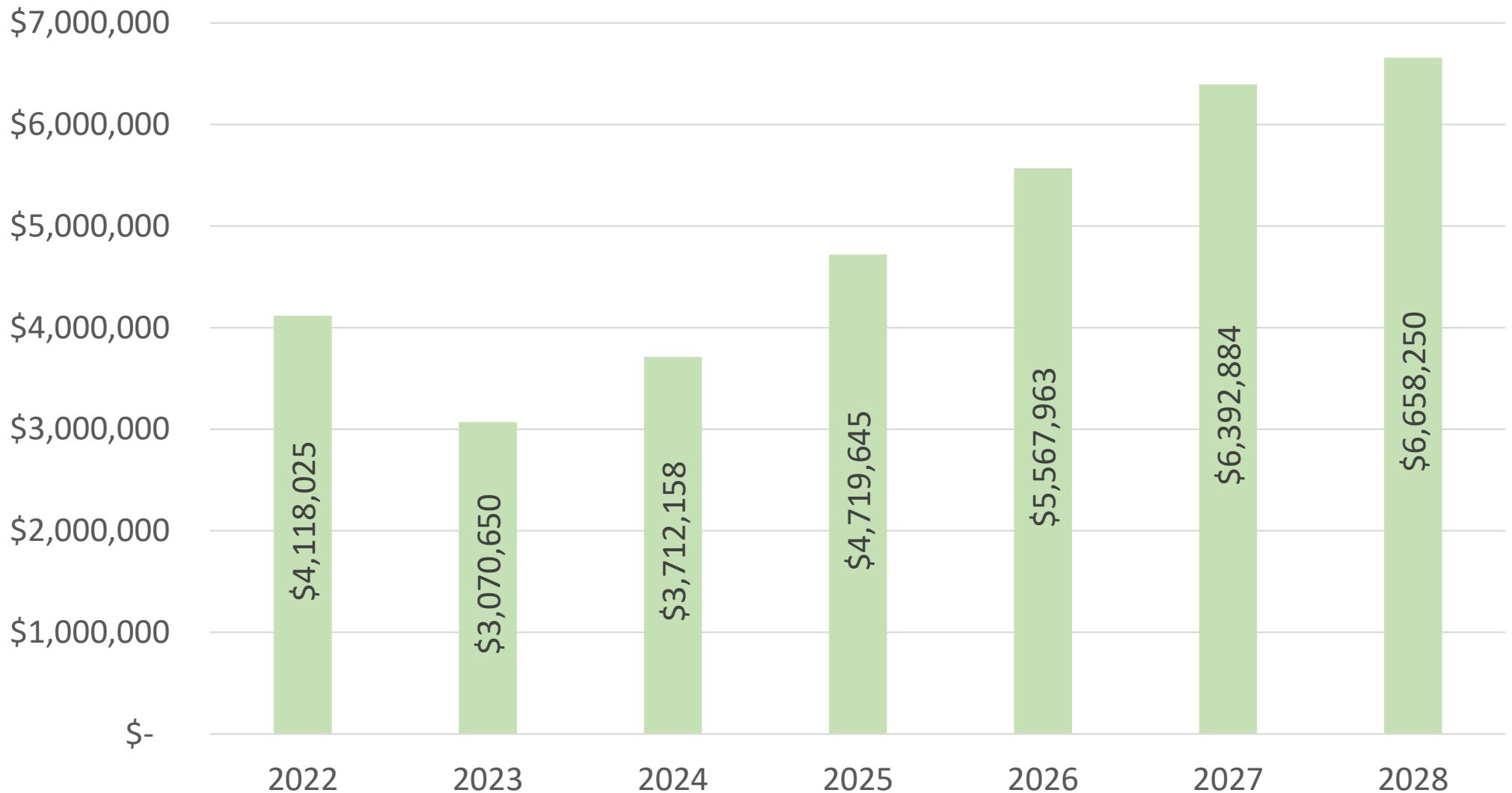
Budgeted Health Insurance



Greene County provides health insurance coverage for approximately 1,450 individuals consisting of more than 500 employees, 500 retirees, and 400 dependents.



Budgeted Retirement Amount (OSC)



System investment return of 5.8% while broader market returns range from approximately 14% - 19%.



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
2027	\$27,404,370

Summary of the 2027 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.**

**2026 EQUALIZATION TABLE
APPORTIONMENT OF COUNTY TAX - 2027 BUDGET**

Taxable Totals from School Roll (Does Not Include Omit)																			
Town	Taxable Assessed Valuation	Exemptions Added for Apptment	Assessed Value for Apptment	Equaliz. Rate	Full Value	Current Year Apptment	Prior Yr Adjust.	Current Yr Apportnmt Adj	Omitted Taxes	Total to be Raised	Tax Rate at Full Value	Tax Rate per \$ 1,000	Tax Rate Calculation	Check Rate	Prior Yr Levy	Levy % Change	Prior Yr Rate	Rate % Change	
ASHLAND	118,223,137		118,223,137	38.00	311,113,518	673,357.26		673,357.26		673,357.26	2.164346	5.695647	5.6956470	0.00	667,043.42	-3.4%	5.970338	-4.6%	
ATHENS	837,716,755		837,716,755	83.00	1,009,297,295	2,184,468.43		2,184,468.43		2,184,468.43	2.164346	2.607646	2.6076456	-0.02	2,188,466.01	-0.2%	2.638056	-1.2%	
CAIRO	439,118,622		439,118,622	34.00	1,291,525,359	2,795,307.58		2,795,307.58		2,795,307.58	2.164346	6.365723	6.3657232	0.02	2,820,180.55	-0.9%	6.482081	-1.8%	
CATSKILL	572,344,985		572,344,985	26.00	2,201,326,865	4,764,432.71		4,764,432.71		4,764,432.71	2.164346	8.324407	8.3244072	0.00	4,639,278.18	2.7%	8.102601	2.7%	
COXSACKIE	388,441,725		388,441,725	36.00	1,079,004,792	2,335,339.56		2,335,339.56		2,335,339.56	2.164346	6.012072	6.0120718	-0.02	2,284,350.96	2.2%	5.892801	2.0%	
DURHAM	236,056,192		236,056,192	39.60	598,101,495	1,290,169.81		1,290,169.81		1,290,169.81	2.164346	5.465520	5.4655199	0.00	1,275,005.55	1.2%	5.156201	6.0%	
GREENVILLE	270,369,192		270,369,192	40.50	667,578,252	1,444,870.23		1,444,870.23		1,444,870.23	2.164346	5.344064	5.3440639	0.01	1,422,287.05	1.6%	5.276112	1.3%	
HALCOTT	70,850,721		70,850,721	56.00	126,519,145	273,831.19		273,831.19		273,831.19	2.164346	3.864903	3.8649034	0.00	298,760.87	-8.3%	4.278198	-9.7%	
HUNTER	399,833,004		399,833,004	24.90	1,605,755,036	3,475,409.28		3,475,409.28		3,475,409.28	2.164346	8.692152	8.6921521	0.01	3,356,928.51	3.5%	8.433934	3.1%	
JEWETT	391,623,355		391,623,355	54.00	725,228,435	1,569,645.17		1,569,645.17		1,569,645.17	2.164346	4.008048	4.0080479	0.00	1,642,662.76	-4.4%	4.240614	-5.5%	
LEXINGTON	272,458,897		272,458,897	53.00	514,073,391	1,112,632.62		1,112,632.62		1,112,632.62	2.164346	4.083672	4.0836715	0.01	1,181,157.33	-5.8%	4.342064	-6.0%	
NEW BALTIMORE	232,494,045		232,494,045	37.00	628,362,284	1,359,993.31		1,359,993.31		1,359,993.31	2.164346	5.849583	5.8495834	0.00	1,319,826.40	3.0%	5.970338	-2.0%	
PRATTSVILLE	88,314,147		88,314,147	53.00	166,630,466	360,645.96		360,645.96		360,645.96	2.164346	4.083671	4.0836714	0.00	365,838.64	-1.4%	4.162804	-1.9%	
WINDHAM	887,501,967		887,501,967	52.35	1,695,323,719	3,669,266.89		3,669,266.89		3,669,266.89	2.164346	4.134376	4.1343761	0.03	3,817,583.78	-3.9%	4.333769	-4.6%	
Totals	5,205,346,744	0	5,205,346,744		12,617,840,052	27,309,370.00	0.00	27,309,370.00	0.00	27,309,370	2.164346								
	Amount to be Raised by County Tax					27,309,370	Sum of Total Raised				27,309,370.00					27,309,370.01			
	Percent Increase					0.0%													
	State Aid to County					24,079,274													
Revised 08/16/2026																			



Tax Rate per
\$1,000 at
Full Value

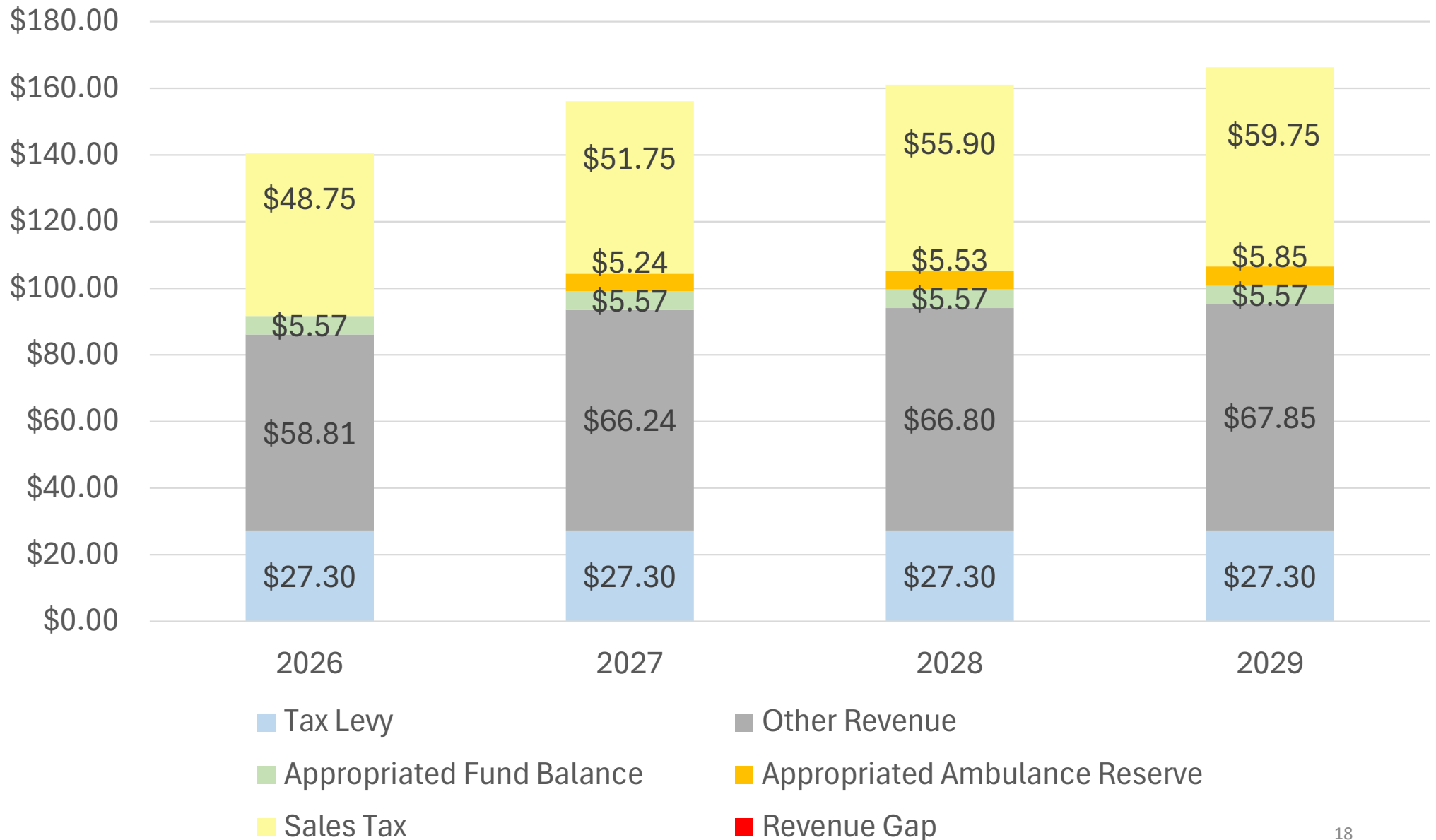
Year	Tax Rate per \$1,000	County Rank
2021	\$4.34	16 th
2022	\$4.03	15 th
2023	\$3.31	12 th
2024	\$2.74	11 th
2025	\$2.52	10 th
2026	\$2.26	10 th
2027	\$2.16	TBD

CHARTING OUR FISCAL FUTURE

Future-Year Budget
Projections and Fiscal
Considerations



Outyear Projections (A, AF, D, DM Funds)



Where does surplus come from?

- Recent averages: Revenues exceeded budgeted projections by approximately \$12M annually
- Recent averages: Spending came in under allocation by approximately \$10M annually
- Surplus funds supported over \$54.9M in capital projects
- Allocated increase of surplus funds annually in accordance with tax stabilization and fund balance policies.

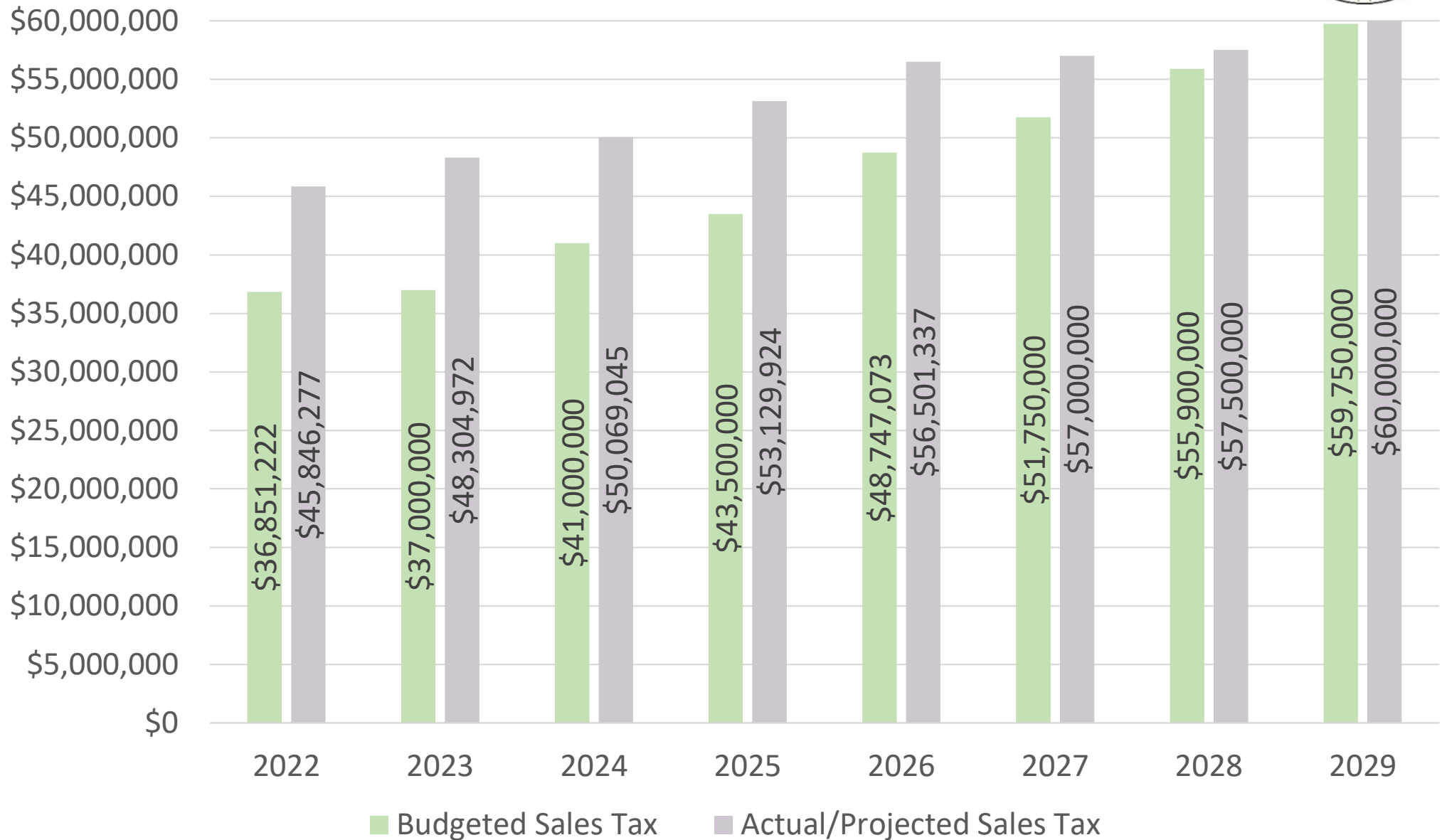


Surplus use
highlights
2020-2026

Item	Amount
Comm. Services Building	\$16M
Transfer Stations	\$15M
Road Slides (CR 2, 20, 23B, 30, 47, 61)	\$10.1M
Justice Center	\$3.8M
Highway Equipment	\$2.4M
Visitor's Center	\$2.0M
Cairo Senior Center	\$1.9M
Veterans Center (M&S)	\$1.5M
Shoreline @ the Point	\$1.2M
Buildings & Grounds (WALS Fire Co.)	\$1.0M
TOTAL	\$54.9M

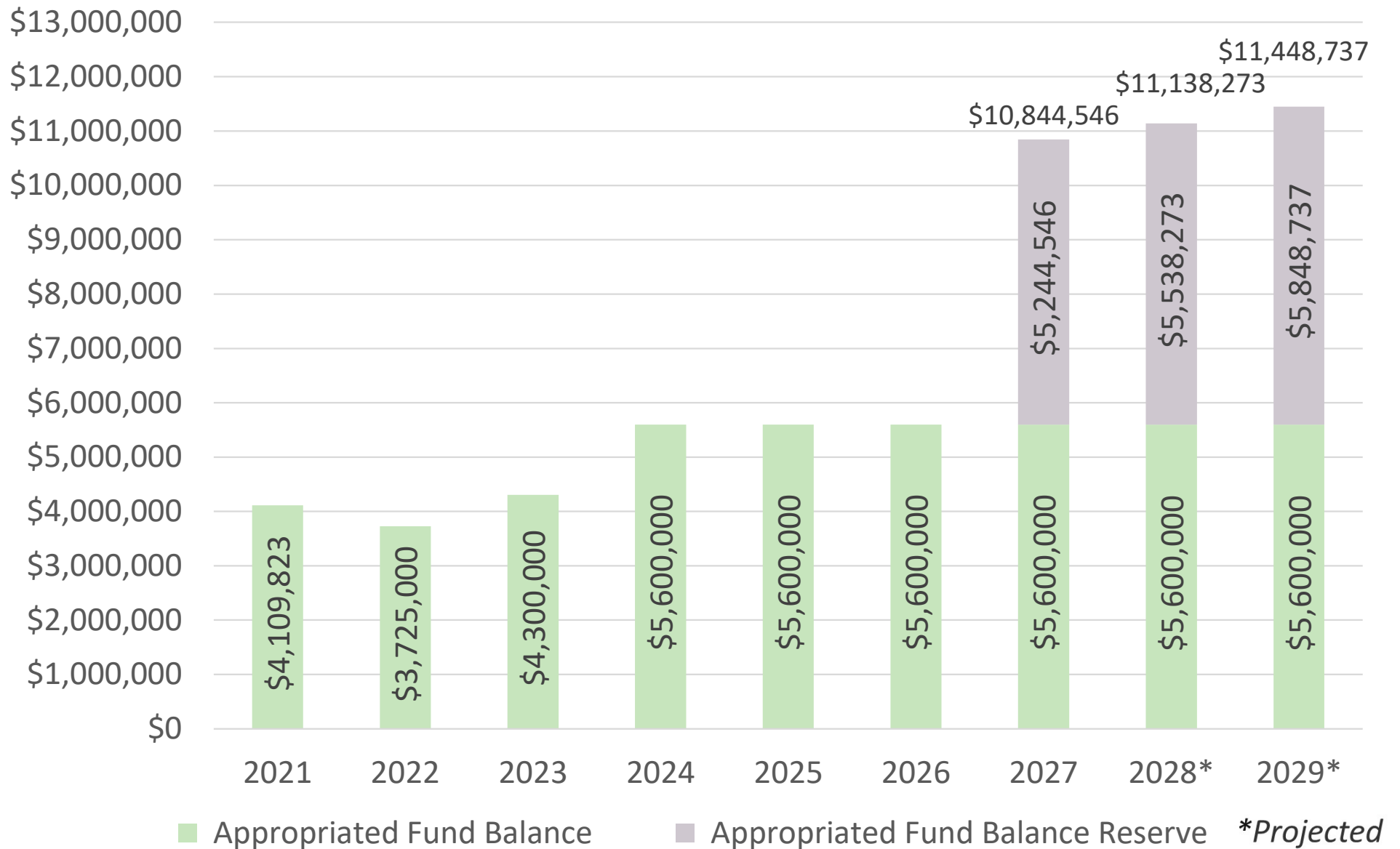


Sales Tax History and Projections





Appropriated Fund Balance With Ambulance Reserve





Sales Tax Surplus History and Projections



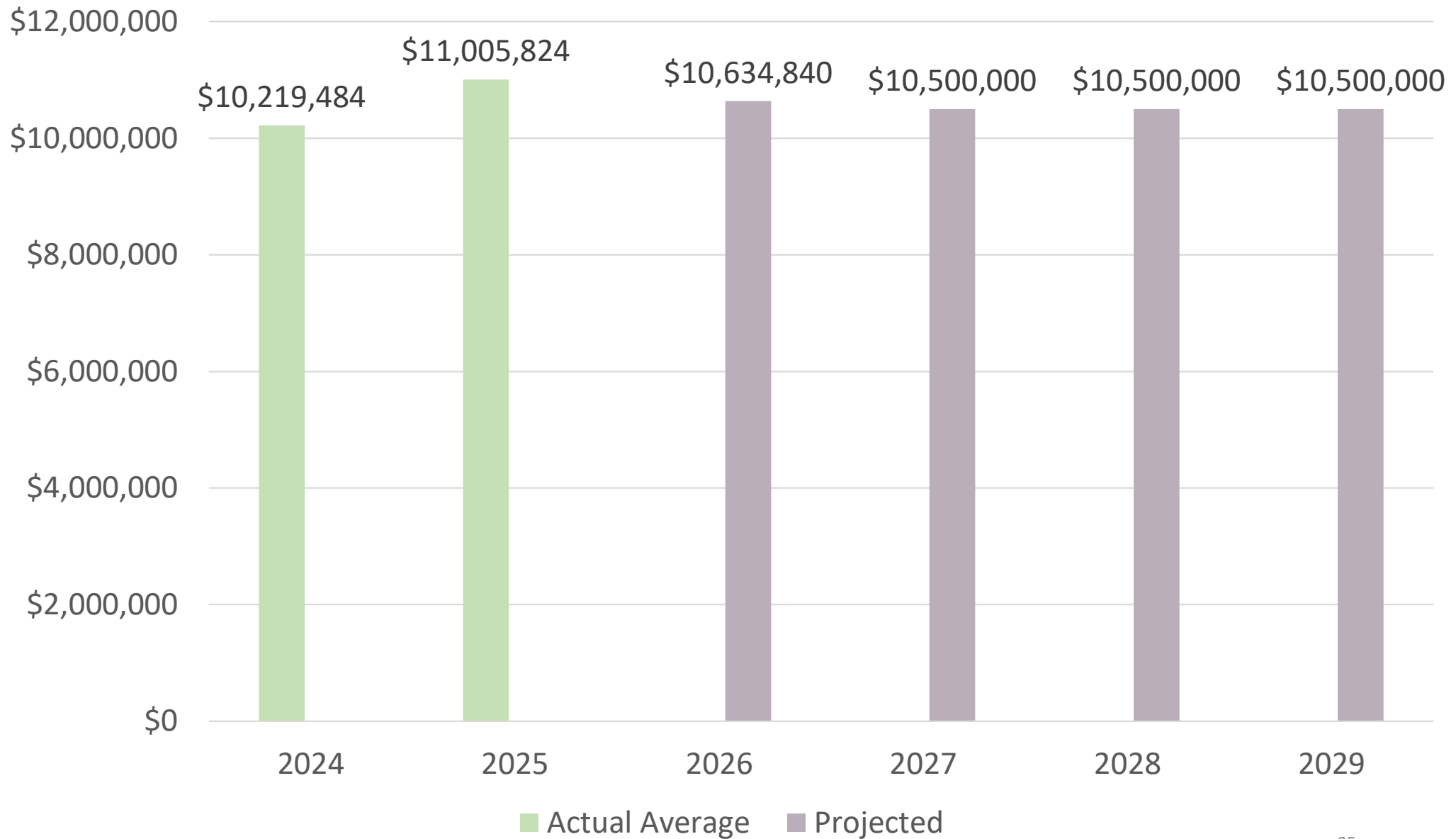


Other Revenue Surplus History and Projections



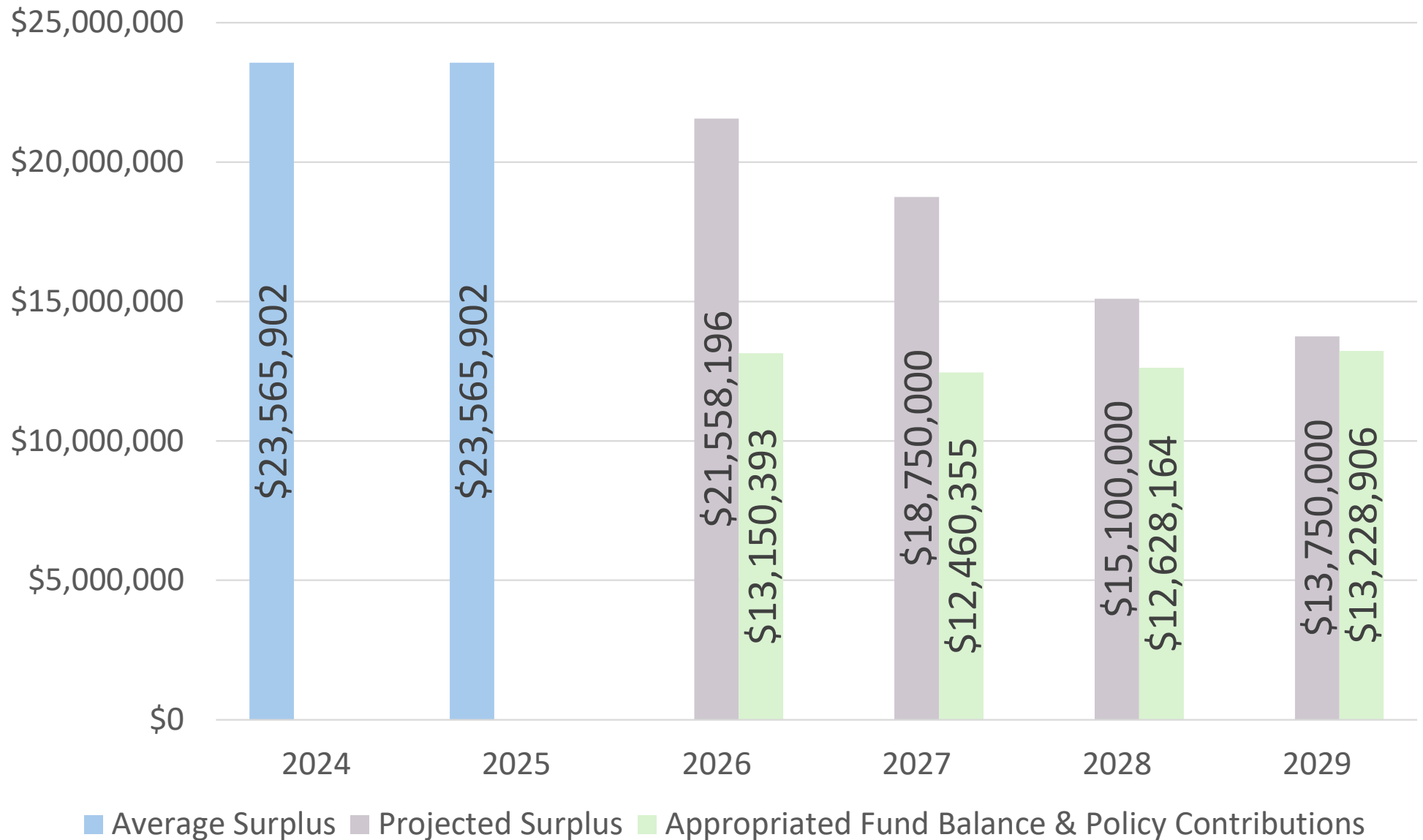


Appropriation Surplus History and Projections



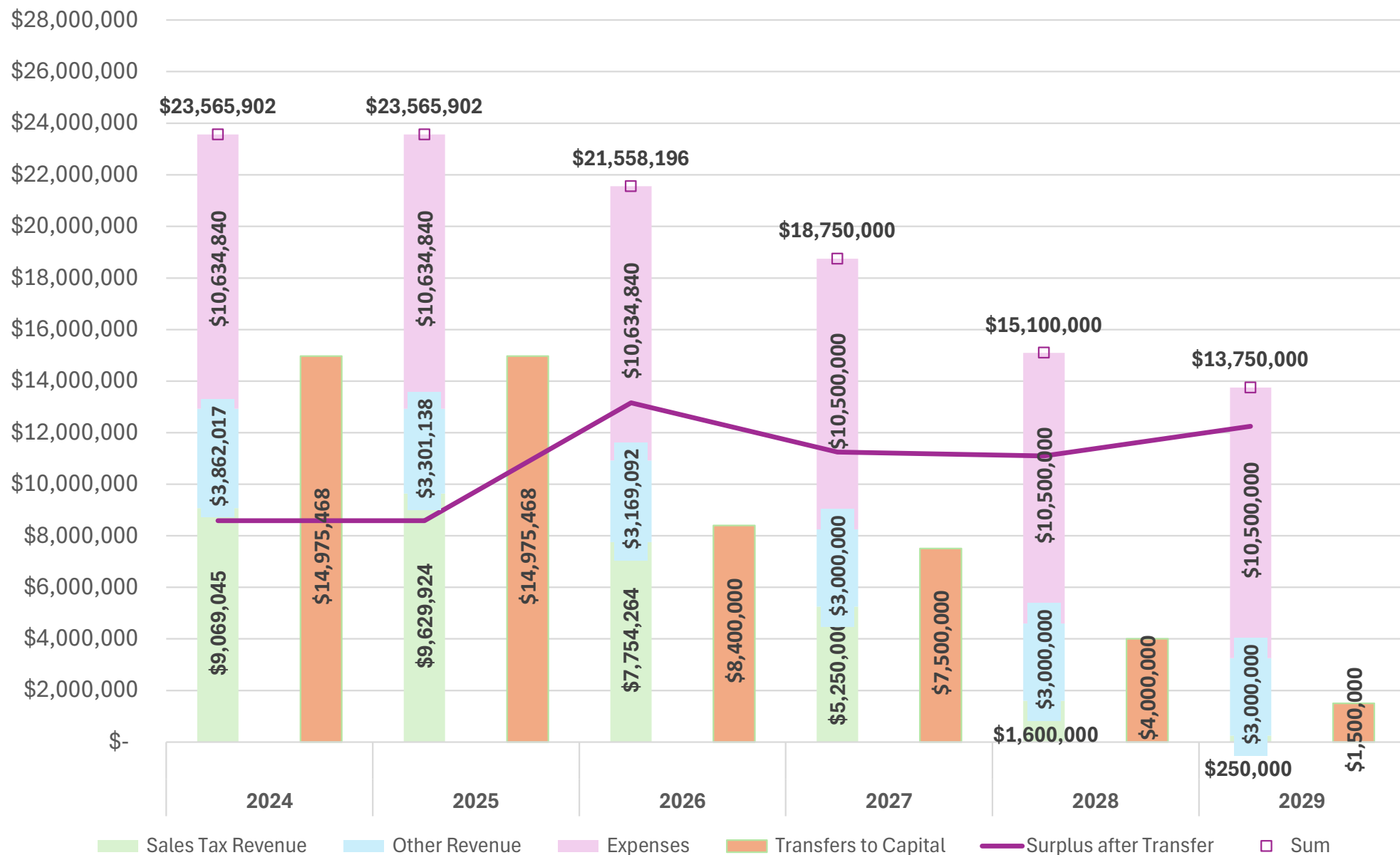


Combined Annual Surplus and Projections





Annual Surplus



Average annual surplus 2022-2025



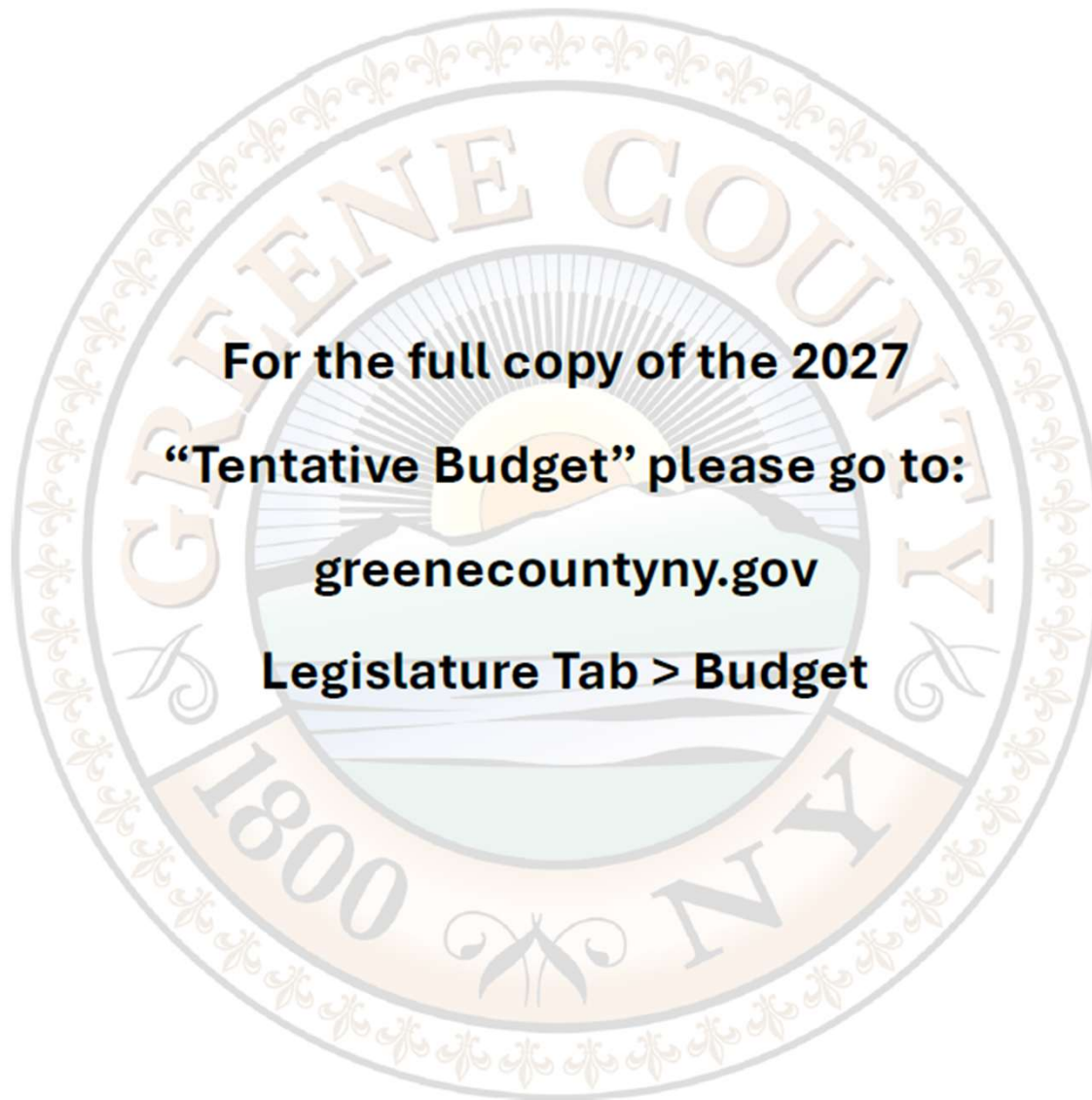
Summary of the 2027 Tentative Budget Presentation

- **No increase to the County Tax Levy, once again**
- Tax rate reduction for 9 of 14 towns
- County Tax Levy has remained at \$27,404,370 since 2020
- Greene County has the 10th lowest full-value property tax rate in New York State.

Areas of Note

- Maximization of sales tax revenue
- Ambulance System with Special District
- Anticipated cost shifts from federal government to NYS
- Prospect of new revenue streams such as hotel occupancy tax
- Infrastructure expansion

2027 County Budget is scheduled for final approval in the November Legislature cycle.



**For the full copy of the 2027
“Tentative Budget” please go to:
greenecountyny.gov
Legislature Tab > Budget**