



**Greene County
Legislature**

411 Main Street
Suite 408
Catskill, New York 12414

TO: Greene County Legislature

FROM: Charles A. Martinez, Greene County Budget Officer

RE: **Submission of Tentative Operating Budget for Fiscal Year 2026**

DATE: October 14th, 2025

To my Fellow Board Members and Residents of Greene County,

At this time, I officially release the Tentative Budget for Greene County for Fiscal Year 2026. As is our practice, this is being presented tonight, October 14th at the Finance Committee meeting, with the Public Hearing scheduled for October 27th.

The development of this year's budget has been more difficult than usual due to potential fiscal changes from both the Federal and State governments. There is much uncertainty as the Federal government is currently in shutdown and while the State will not address budget reductions until after January, 2026. This leaves many unanswered questions that may very well compromise our financial plan.

Absent those dilemmas, this Tentative Budget will not result in any property tax levy increase for Fiscal Year 2026. Once again, the overall property tax levy will remain at \$27,404,370.00. This is same levy amount as Fiscal Year 2020. That is a remarkable accomplishment and one that we should all be proud of.

Overall, the budget expense line has increased approximately \$5,670,000.00 or 4.17 percent, however, if we adjust for known changes being made by the Federal and State and just factor in County expense increases, the growth is only \$3,870,000.00 or 2.8 percent.

Some of the significant changes to expenses are payroll increases subject to collective bargaining agreements and inflationary increases, increased costs in Social Services on known changes that the Federal and State budgets have instituted, retiree pension obligations, and health insurance costs. These exact increases can be viewed in the attached spreadsheets.

On the other side of the ledger, revenue increases have been gained from sales tax receipts, interest earning from investment yields, and mortgage taxes. Certainly, sales tax receipts continue to rise each year, and they remain our primary source of revenue. As past budget messages have outlined, at some point soon, we must determine where the apex of sales tax receipts may lay.



While the property tax levy will not change overall once again, the amount to be raised by each Town does. Based upon adjustment made by New York State and the Towns' equalization rate, eight (8) of our fourteen (14) Towns will see a tax rate reduction while six (6) Towns will experience an increase. This reality is driven by real estate market activity, as compared to Town assessing practices, and is outside of the control of the County. This change is consistent with previous years' adjustments.

If there is a central message to this budget proposal and the overall status of the County's fiscal condition, this proposal once again holds the line of property tax increases while not sacrificing the budget to future threats. Our establishment of reserve funds and property tax stabilization funds marks sincere efforts and accomplishments in fiscal security. The number of previously approved capital projects, while using idle funds to support, outlines our use of funds outside of bonding and future debt. We have invested millions of dollars in direct service level facilities that our community needs. Many of our primary buildings have been replaced or improved with additional improvements pending. These improvements have been accomplished without property tax increases, which is truly remarkable.

With this release of the Tentative 2026 Budget, the Legislature may now hold its annual Public Hearing on Monday October 27th, and present this funding plan to the community. I trust that the community will, once again, embrace the results of this fiscal plan that provides no increase in property taxes.

Respectfully submitted,

Charles A. Martinez
Coxsackie District No. 2



2026 Tentative Budget

Public Hearing
October 27, 2025

2026 GREENE COUNTY BUDGET - Tentative			
SUMMARY OF BUDGET - ALL FUNDS			
October 14, 2025		2025 Adopted	2026 vs. 2025
TOTAL APPROPRIATIONS:			
General.....	\$ 125,120,587	\$ 119,681,467	\$ 5,439,120
Bataviakill.....	\$ 120,000	\$ 120,000	\$ -
CDBG.....	\$ 59,990	\$ 106,553	\$ (46,563)
County Road.....	\$ 12,240,184	\$ 11,826,600	\$ 413,584
County Machinery.....	\$ 3,067,491	\$ 3,098,059	\$ (30,568)
Worker Compensation.....	\$ 1,250,000	\$ 1,250,000	\$ -
TOTAL APPROPRIATIONS:	\$ 141,858,252	\$ 136,082,679	\$ 5,775,573
ESTIMATED REVENUES:			
General.....	\$ 103,472,701	\$ 97,888,443	\$ 5,584,258
Bataviakill.....	\$ -	\$ -	\$ -
CDBG.....	\$ 59,990	\$ 106,553	\$ (46,563)
County Road.....	\$ 2,512,444	\$ 2,315,493	\$ 196,951
County Machinery.....	\$ 1,454,820	\$ 1,449,820	\$ 5,000
Worker Compensation.....	\$ 1,250,000	\$ 1,250,000	\$ -
TOTAL ESTIMATED REVENUES:	\$ 108,749,955	\$ 103,010,309	\$ 5,739,646
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.....	\$ 100,000	\$ 64,073	\$ 35,927
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:	\$ 5,703,927	\$ 5,668,000	\$ 35,927
TOTAL OF ESTIMATED REVENUES AND APPROPRIATED FUND BALANCES:		\$ 108,678,309	
TOTAL REAL ESTATE TAX LEVY - PART COUNTY BATAVIAKILL WATERSHED	\$ 95,000	\$ 95,000	\$ -
TOTAL REAL ESTATE TAX LEVY - GENERAL	\$ 16,768,959	\$ 16,950,024	\$ (181,065)
TOTAL REAL ESTATE TAX LEVY - COUNTY ROAD	\$ 9,177,740	\$ 8,961,107	\$ 216,633
TOTAL REAL ESTATE TAX LEVY - COUNTY MACHINERY	\$ 1,362,671	\$ 1,398,239	\$ ¹ (35,568)
TOTAL TAX LEVY	\$ 27,404,370	\$ 27,404,370	\$ -

Budget Formula



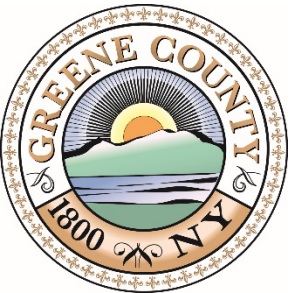
GREENE COUNTY

2026 TAX LEVY LIMIT CALCULATION

2025 Tax Levy	\$27,309,370	Variables from NYS
	\$95,000 Bataviakill	
	\$122,730 Due Treasurer/Election chargebacks/Real Property fees	
2025 Actual Levy per OSC	\$27,527,100	\$28,701,884 2026 Levy - 95,000 Bataviakill
Tax Base Growth Factor	1.0095 From Comptroller Web Site	\$27,309,370 2025 Levy
	\$27,788,607	\$1,392,514 Allowable Increase if stick with
PILOTS For 2025	<u>\$1,252,000</u> From Budget/A0000.1081	Tax cap legislation
	\$29,040,607	5.10 2026 % increase
Tort Exclusion	<u>\$0</u> Has to be over 5% of Levy	
	\$29,040,607	
Tax Cap Allowed	1.0200 Inflation Factor/Allowable Levy Growth Factor	
	\$29,621,420	
PILOTS Estimated For 2026	<u>\$1,255,000</u> Based on PILOT agreements/schedules	
	\$28,366,420	
Carry Over	\$430,464 From Comptroller Web Site	
	\$28,796,884	
ERS Credit	<u>\$0</u> From Comptroller Web Site (2025 Salary)	
Allowable Tax Levy Limit 2026	\$28,701,884	
2026 Proposed Levy	<u>\$27,309,370</u>	
Left on Table	\$1,392,514	

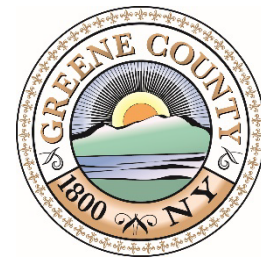
2025 EQUALIZATION TABLE
APPORTIONMENT OF COUNTY TAX - 2026 BUDGET

	Taxable Totals from School Rolls (Does Not Include Omits)																		
	Taxable Assessed	Exemptions: Added for	Assessed Value for		Full Value	Current Year	Prior Yr	Current Yr	Omitted	Total to be	Tax Rate at	Tax Rate per	Tax Rate		Prior	Levy	Prior		
Town	Valuation	Apptnment	Apptnment	Equaliz. Rate		Apptnment	Adjust.	Apportnmt Adj	Taxes	Raised	Full Value	\$ 1,000	Calulation	Check Rate	Yr Levy	% Change	Yr Rate	Rate	
																		% Change	
ASHLAND	116,751,091		116,751,091	38.00	307,239,713	695,362.44		695,362.44		695,362.44	2.263257	5.955940	5.9559395	-0.01	726,471.82	-4.3%	6.223735	-4.3%	
ATHENS	829,961,811		829,961,811	86.00	965,071,873	2,184,205.71		2,184,205.71		2,184,205.71	2.263257	2.631694	2.6316942	-0.03	2,232,529.54	-2.2%	2.710336	-2.9%	
CAIRO	435,361,900		435,361,900	35.00	1,243,891,143	2,815,245.39		2,815,245.39		2,815,245.39	2.263257	6.466449	6.4664487	0.00	2,848,300.84	-1.2%	6.598463	-2.0%	
CATSKILL	572,249,283		572,249,283	28.00	2,043,747,439	4,625,525.78		4,625,525.78		4,625,525.78	2.263257	8.083061	8.0830609	0.02	4,455,434.17	3.8%	7.755732	4.2%	
COXSACKIE	387,926,651		387,926,651	38.50	1,007,601,691	2,280,461.62		2,280,461.62		2,280,461.62	2.263257	5.878590	5.8785897	-0.01	2,384,592.82	-4.4%	6.110576	-3.8%	
DURHAM	259,407,775		259,407,775	44.00	589,563,125	1,334,332.89		1,334,332.89		1,334,332.89	2.263257	5.143766	5.1437660	0.00	1,559,368.05	-14.4%	6.073766	-15.3%	
GREENVILLE	269,648,618		269,648,618	43.00	627,089,809	1,419,265.43		1,419,265.43		1,419,265.43	2.263257	5.263389	5.2633885	0.01	1,444,937.14	-1.8%	5.363006	-1.9%	
HALCOTT	69,833,348		69,833,348	53.03	131,686,494	298,040.39		298,040.39		298,040.39	2.263257	4.267881	4.2678806	0.00	268,970.42	10.8%	3.913995	9.0%	
HUNTER	398,026,414		398,026,414	26.90	1,479,652,097	3,348,833.03		3,348,833.03		3,348,833.03	2.263257	8.413595	8.4135950	0.02	3,432,941.78	-2.5%	8.661899	-2.9%	
JEWETT	387,364,409		387,364,409	53.50	724,045,624	1,638,701.36		1,638,701.36		1,638,701.36	2.263257	4.230387	4.2303870	0.00	1,598,250.19	2.5%	4.166302	1.5%	
LEXINGTON	272,026,720		272,026,720	52.25	520,625,301	1,178,308.88		1,178,308.88		1,178,308.88	2.263257	4.331592	4.3315924	-0.01	1,134,868.20	3.8%	4.254199	1.8%	
NEW BALTIMORE	221,204,419		221,204,419	38.00	582,116,892	1,317,480.15		1,317,480.15		1,317,480.15	2.263257	5.955940	5.9559396	0.01	1,335,536.88	-1.4%	6.147836	-3.1%	
PRATTSVILLE	87,948,517		87,948,517	54.50	161,373,426	365,229.54		365,229.54		365,229.54	2.263257	4.152765	4.1527652	0.00	341,487.41	7.0%	3.938457	5.4%	
WINDHAM	880,892,238		880,892,238	52.35	1,682,697,685	3,808,377.38		3,808,377.38		3,808,377.38	2.263257	4.323318	4.3233181	-0.02	3,545,680.75	7.4%	4.132152	4.6%	
Totals	5,188,603,194	0	5,188,603,194		12,066,402,313	27,309,369.99	0.00	27,309,369.99	0.00	27,309,370	2.263257								
	Amount to be Raised by County Tax				27,309,370	Sum of Total Raised				27,309,369.99					27,309,370.01				
	Percent Increase				0.0%										27,309,370.00				
	State Aid to County				22,340,041														
Revised 09/24/2025																			

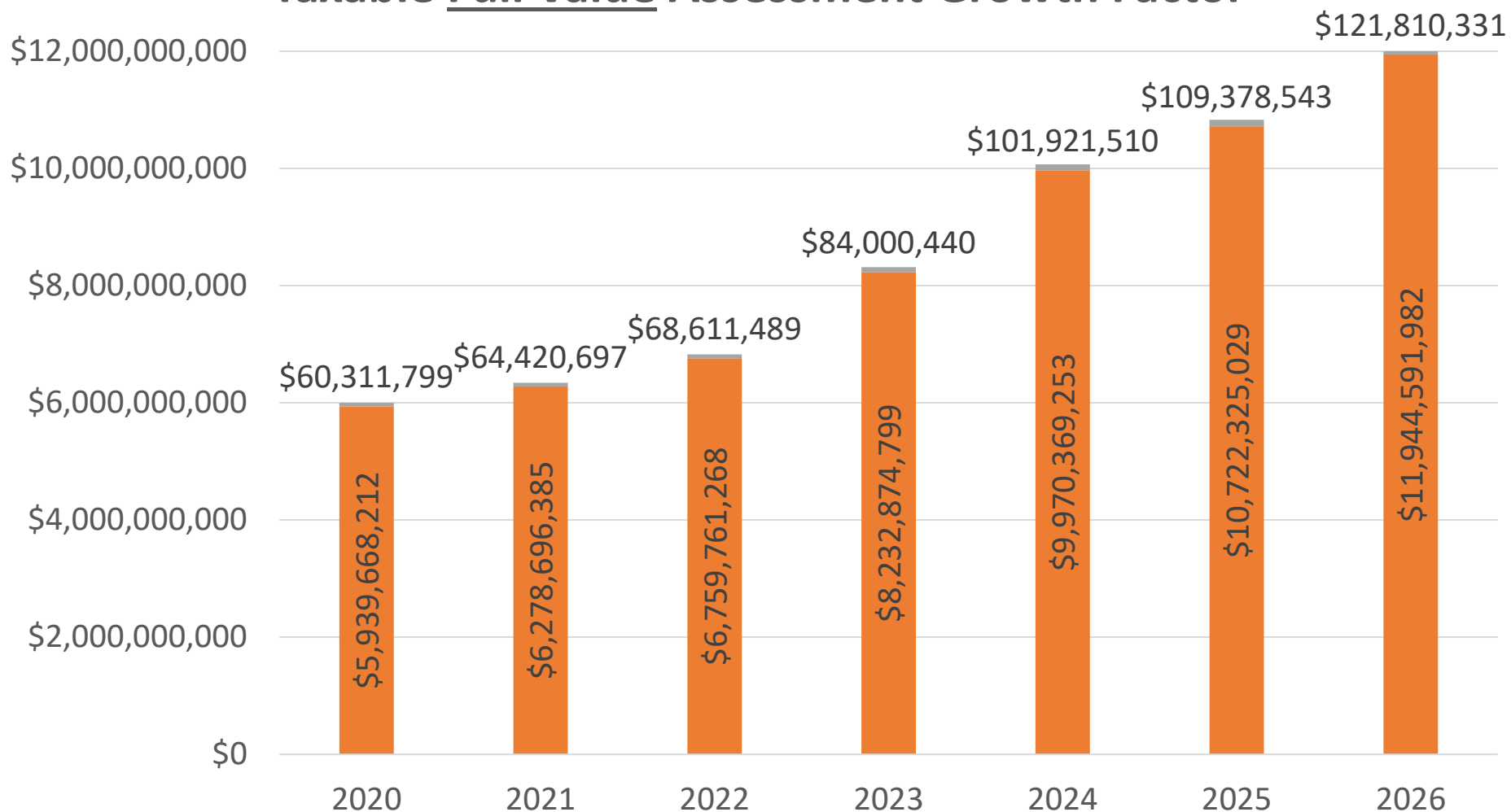


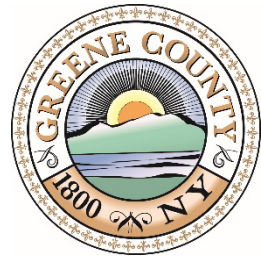
Tax Rate per
\$1,000 at
Full Value

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	\$2.74	11 th
2025	\$2.52	TBD
2026	\$2.26	TBD

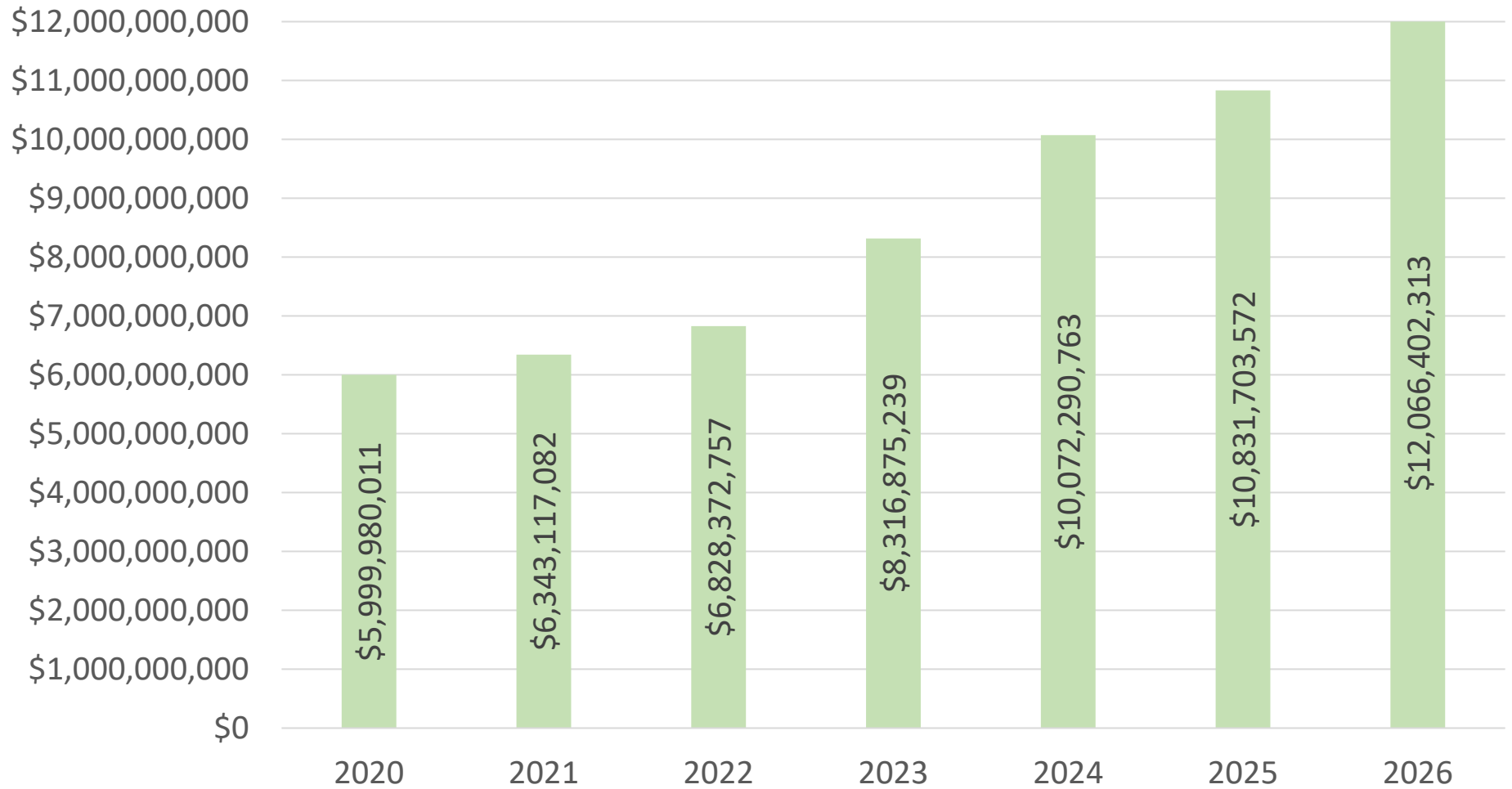


Taxable Full Value Assessment Growth Factor



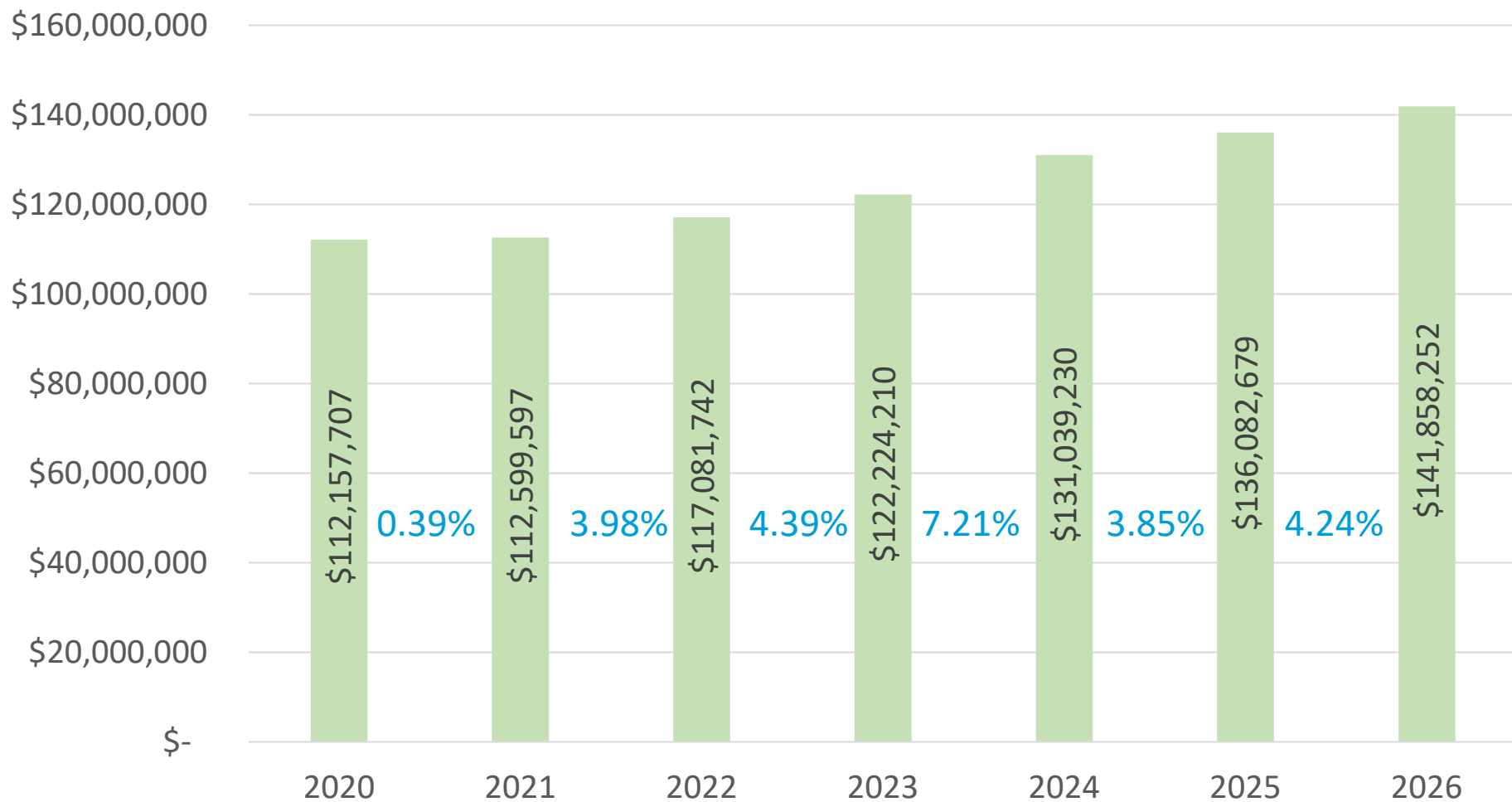


Taxable Full Value Assessment



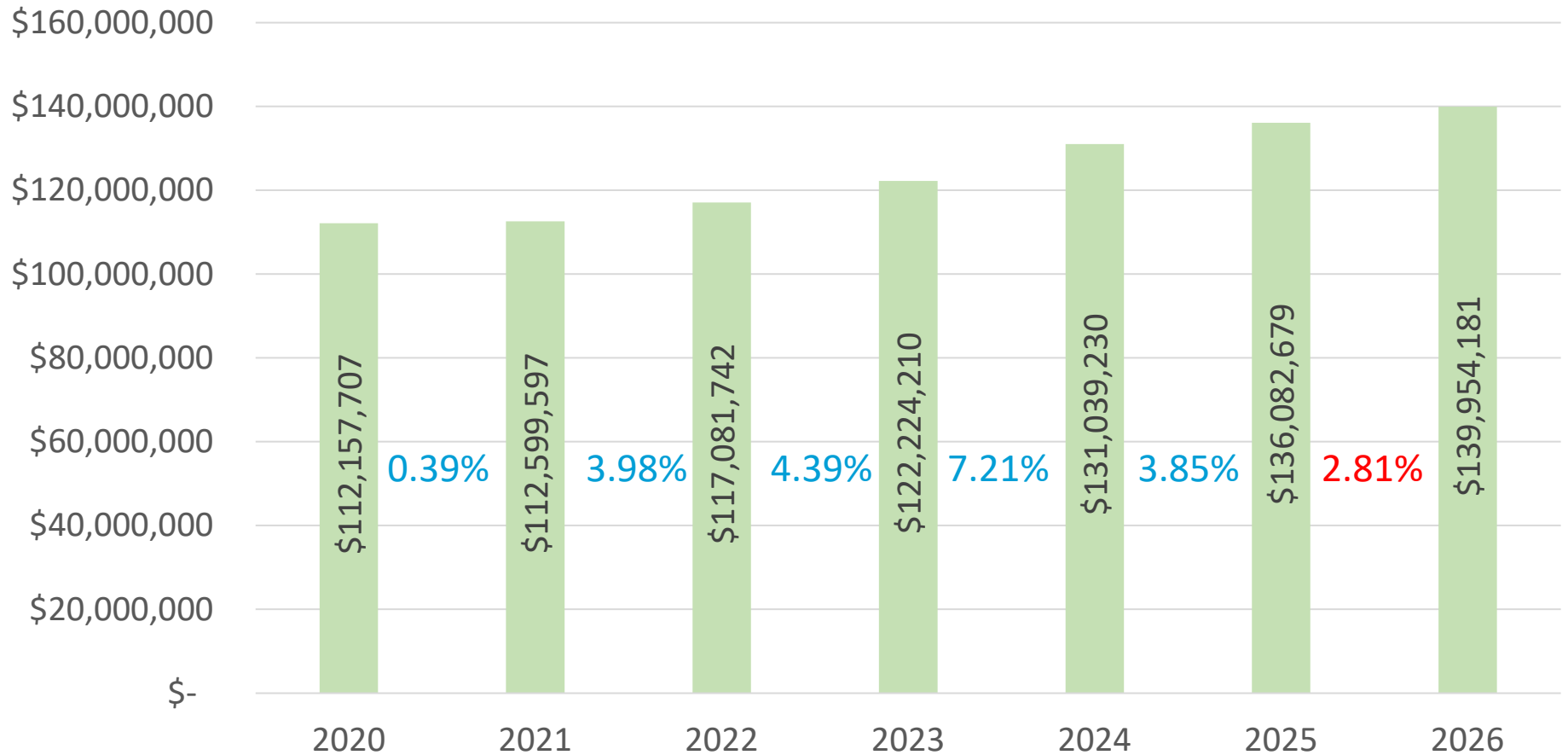


Total Appropriations





Total Appropriations (Without Estimated Federal And Retirement Impact)





Significant Appropriation Changes

Item	Change in Appropriation
Personal Services	\$1,947,341
Social Service Programs	\$935,000
Retirement	\$871,083
Human Services Food	\$555,000
Health Insurance	544,929
Hurrell-Harring	\$452,712



Significant Revenue Changes

Item	Change in Revenue
Sales Tax	\$3,000,000
Interest and Earnings	\$618,500
Hurrell-Harring	\$604,254
Mental Health/Substance Abuse	\$264,137
Mortgage Tax	\$240,000
Workforce Development/EDC	\$187,242
Veterans	\$116,000
Social Services	(\$501,698)

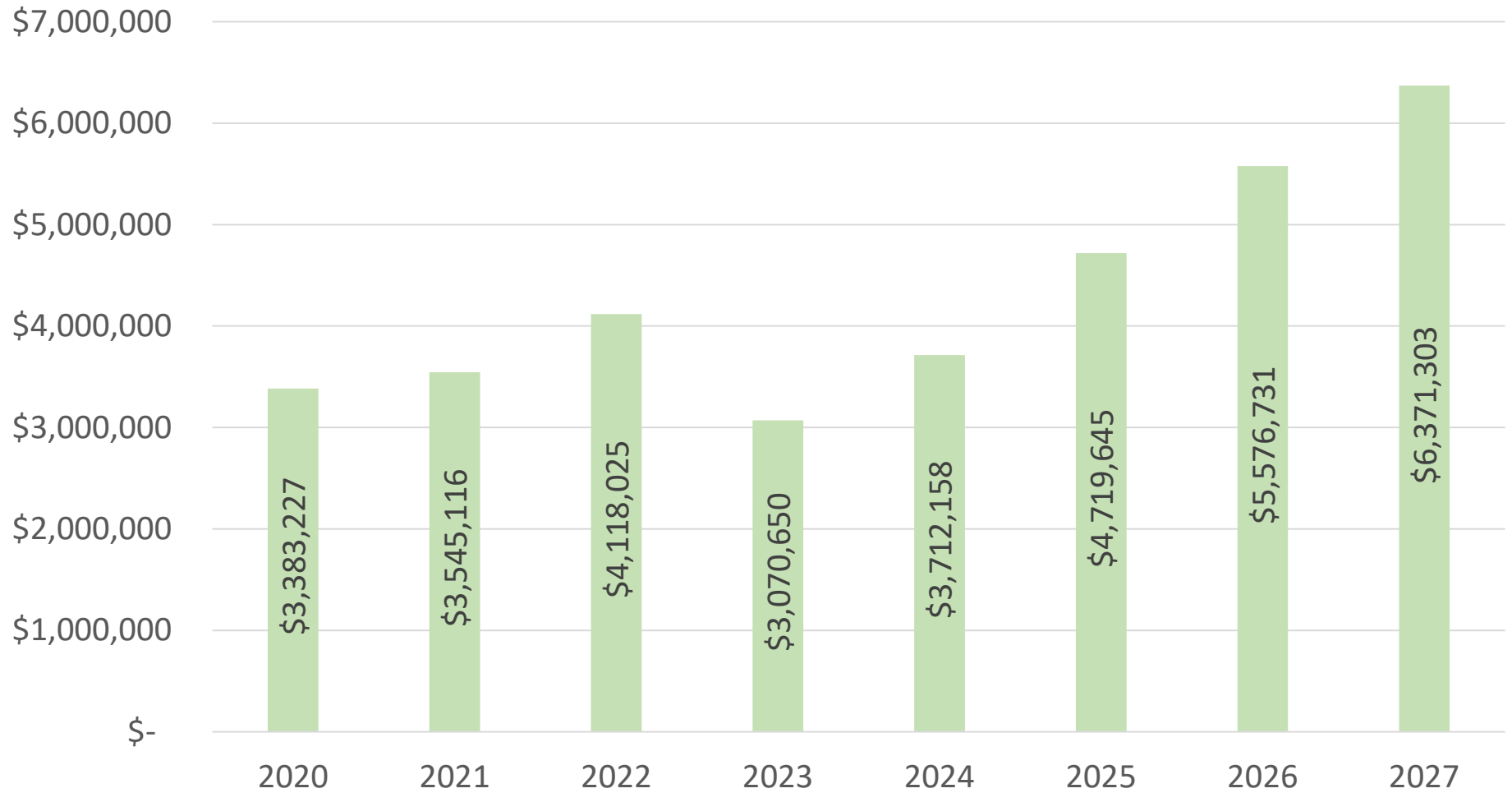


Budgeted Health Insurance





Budgeted Retirement Amount (OSC)





DSS Medicaid Expenses



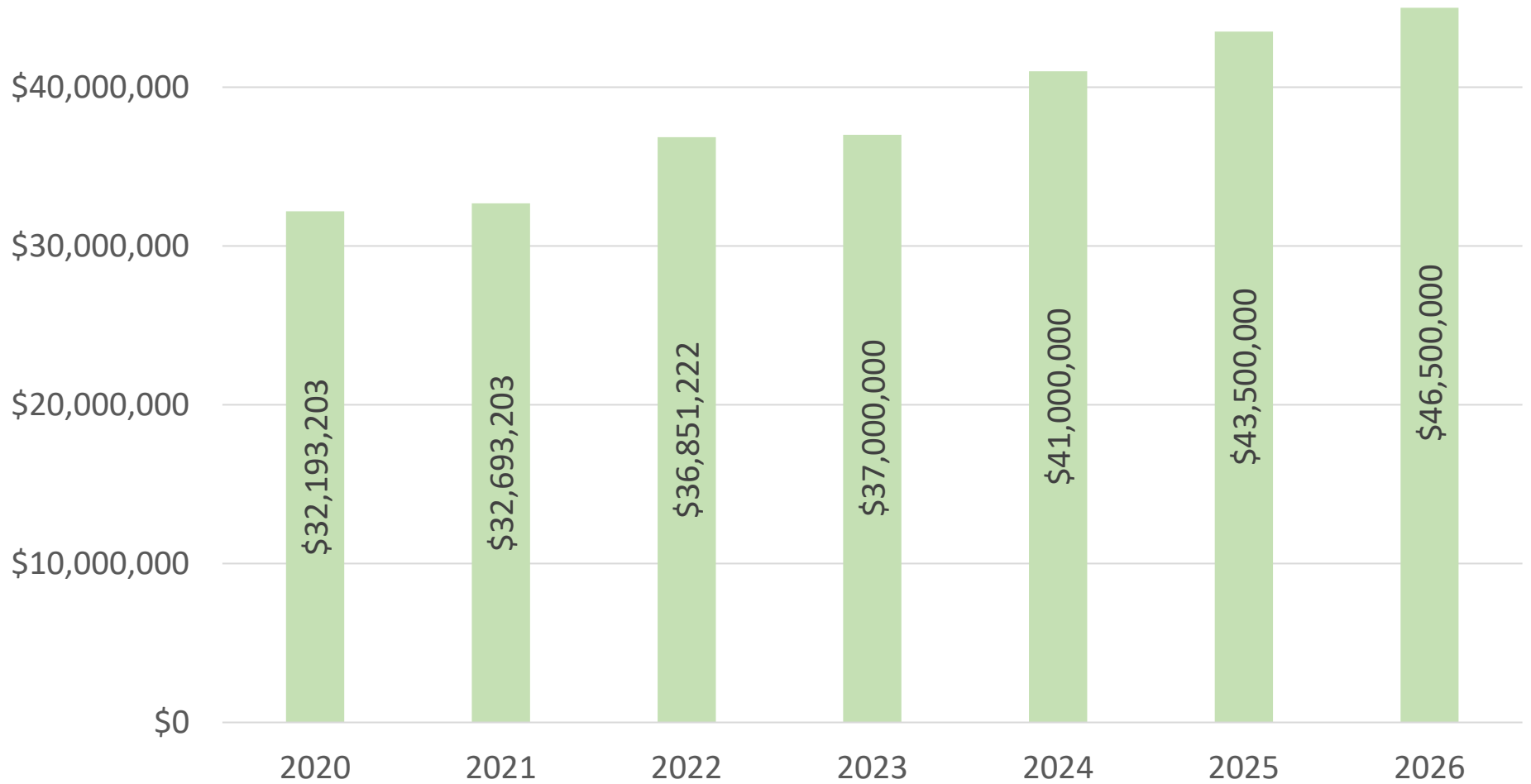


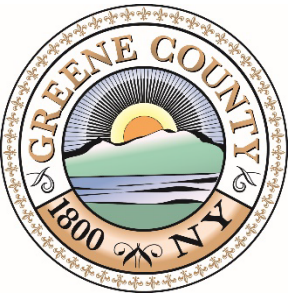
Solid Waste Revenues and Expenses





Budgeted Sales Tax History





Where does
Sales Tax go
from here?

36 Counties collect more in Sales Tax than they do Property Tax, this includes Greene County.

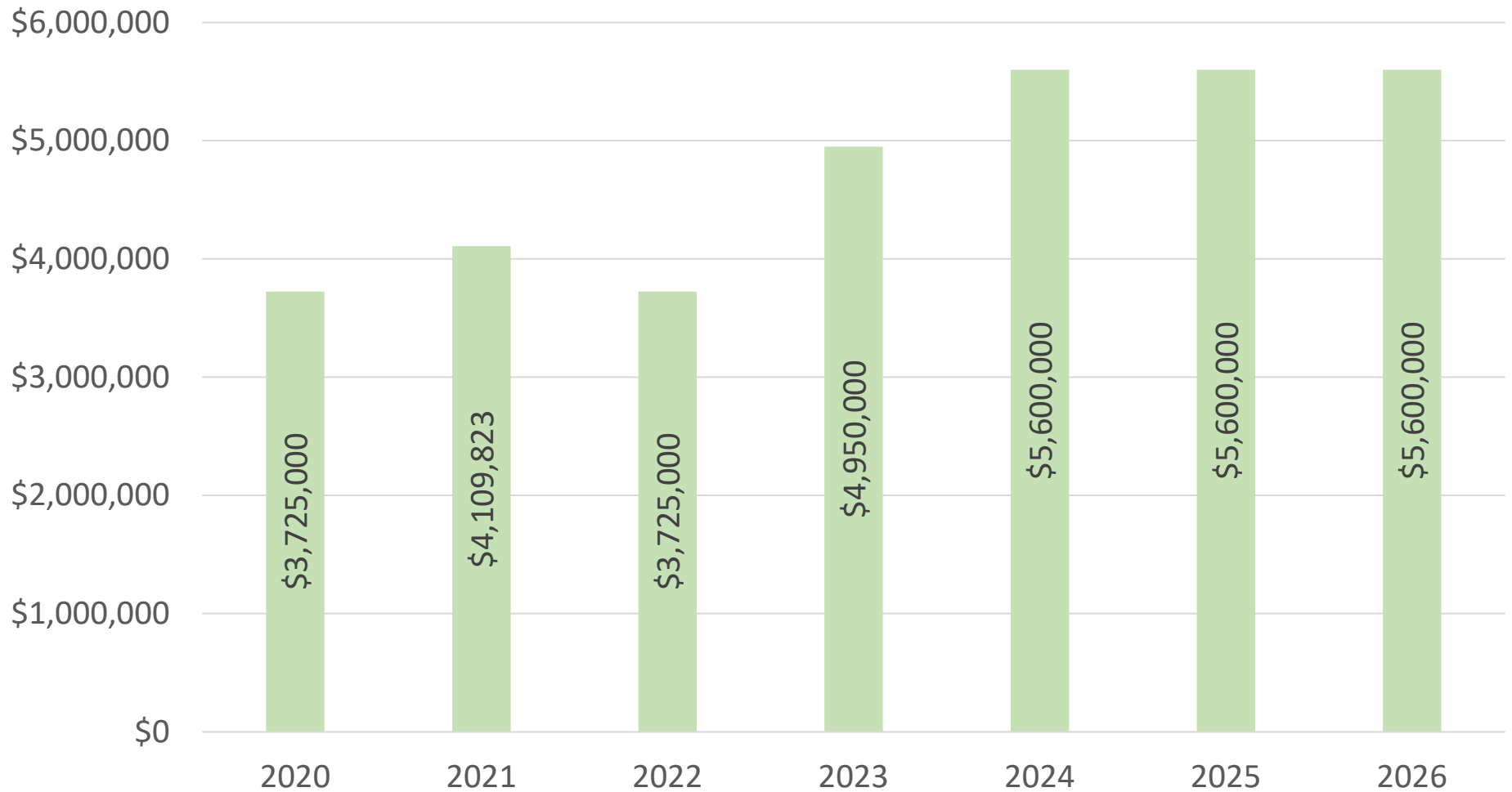
January-August 2025 Collections:

- **9 Counties are collecting less than they they did last year over the same period.**

Jurisdiction	% Change
Greene (9/15 Report)	5.65%
57 Counties	2.5%
NYC	4.7%

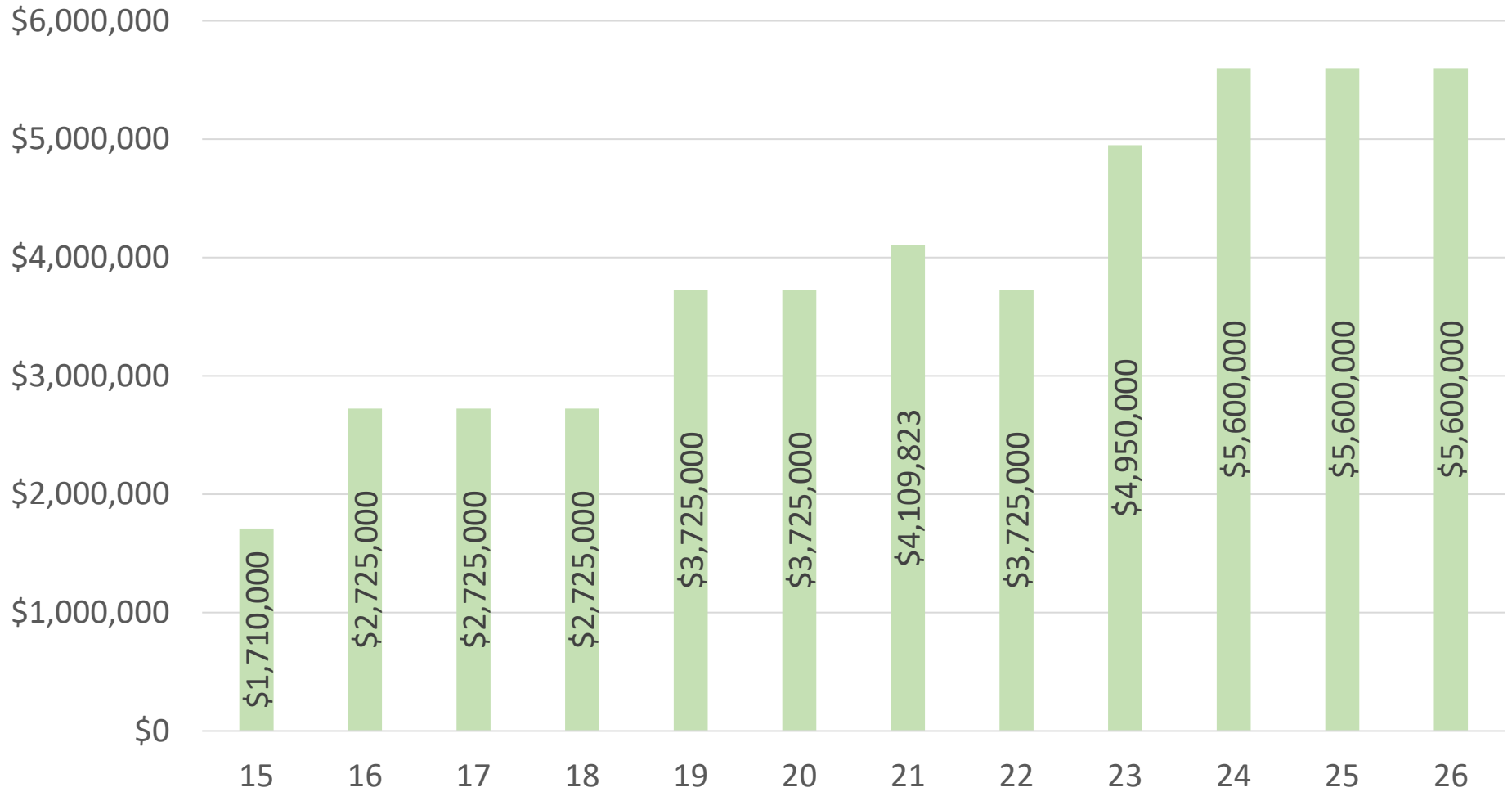


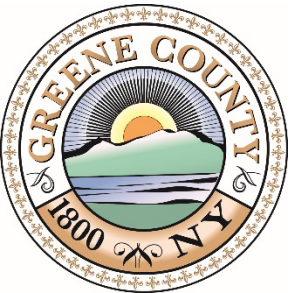
Appropriated Fund Balance History





Appropriated Fund Balance History





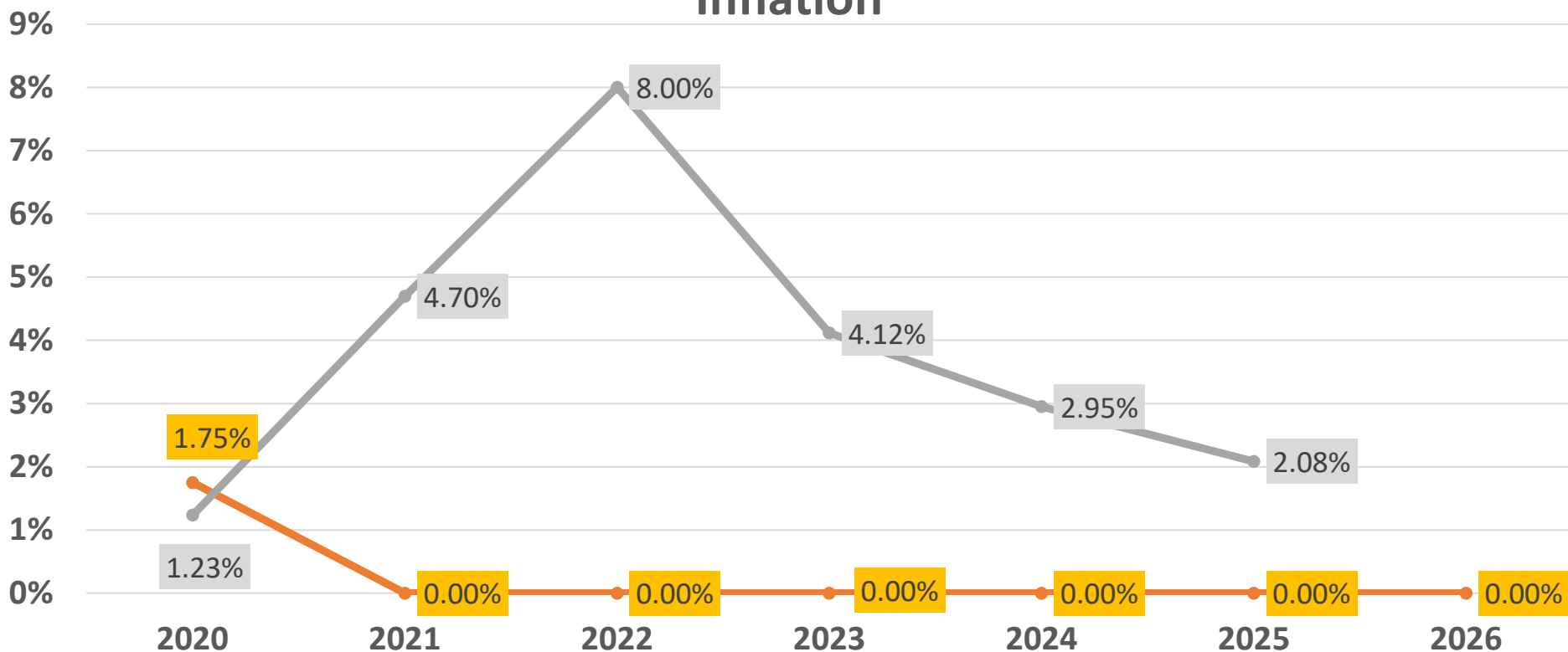
Summary of the 2026 Tentative Budget

- 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

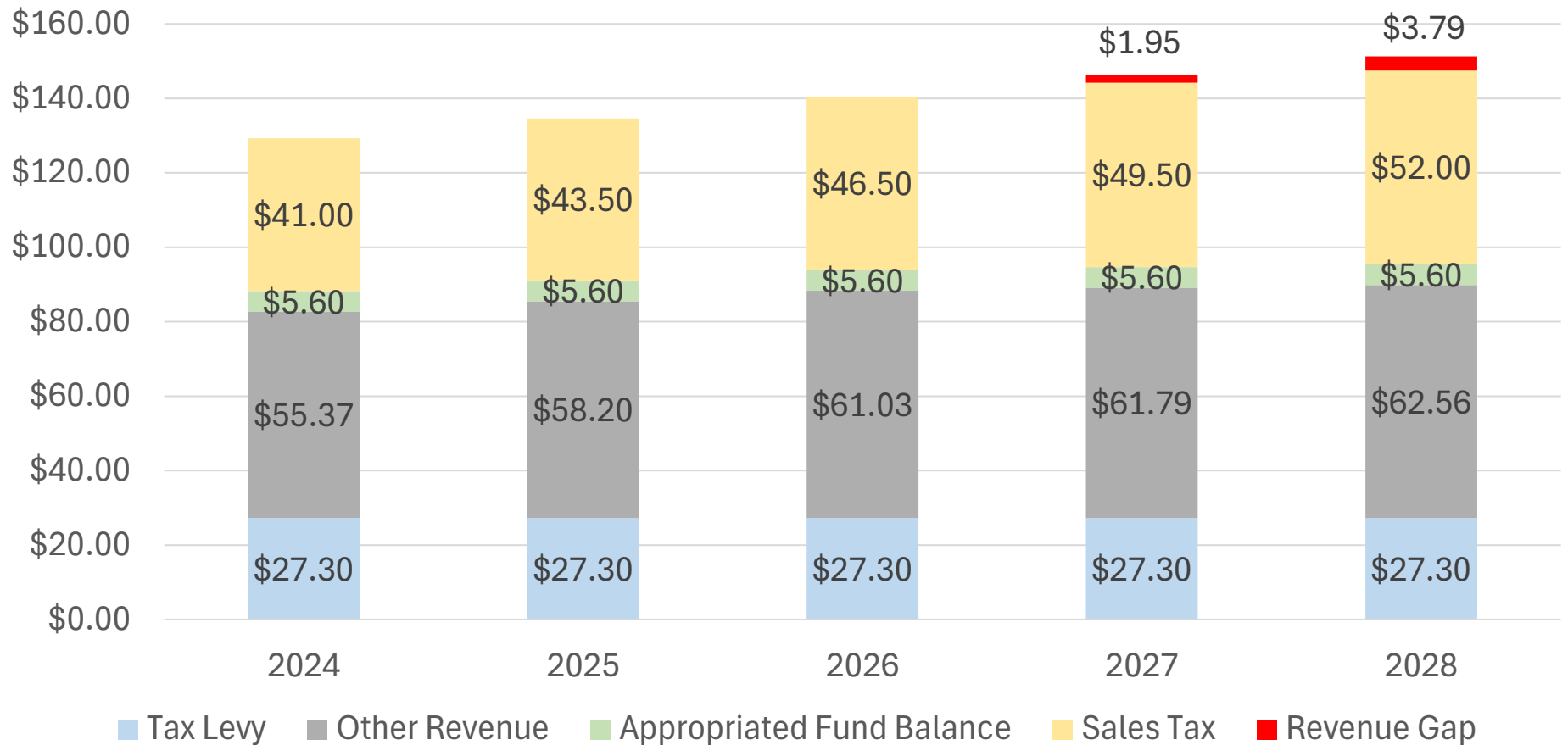


Greene County Tax Levy % Change Compared to Inflation



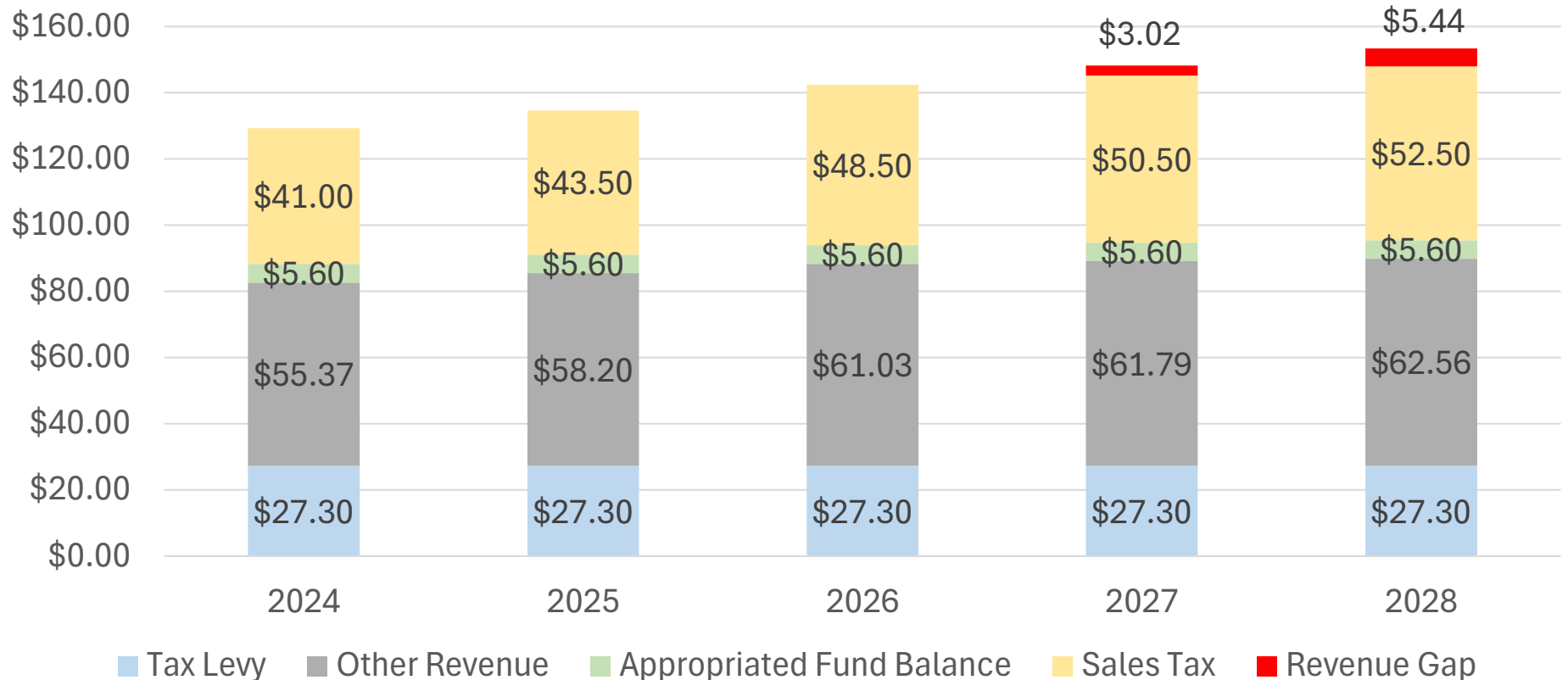


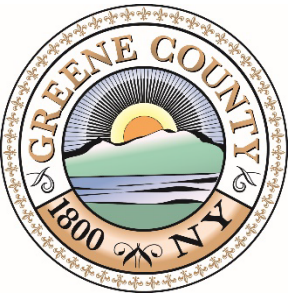
Outyear Projections (A, D, DM Funds)





Outyear Projections (A, D, DM Funds) Ambulance

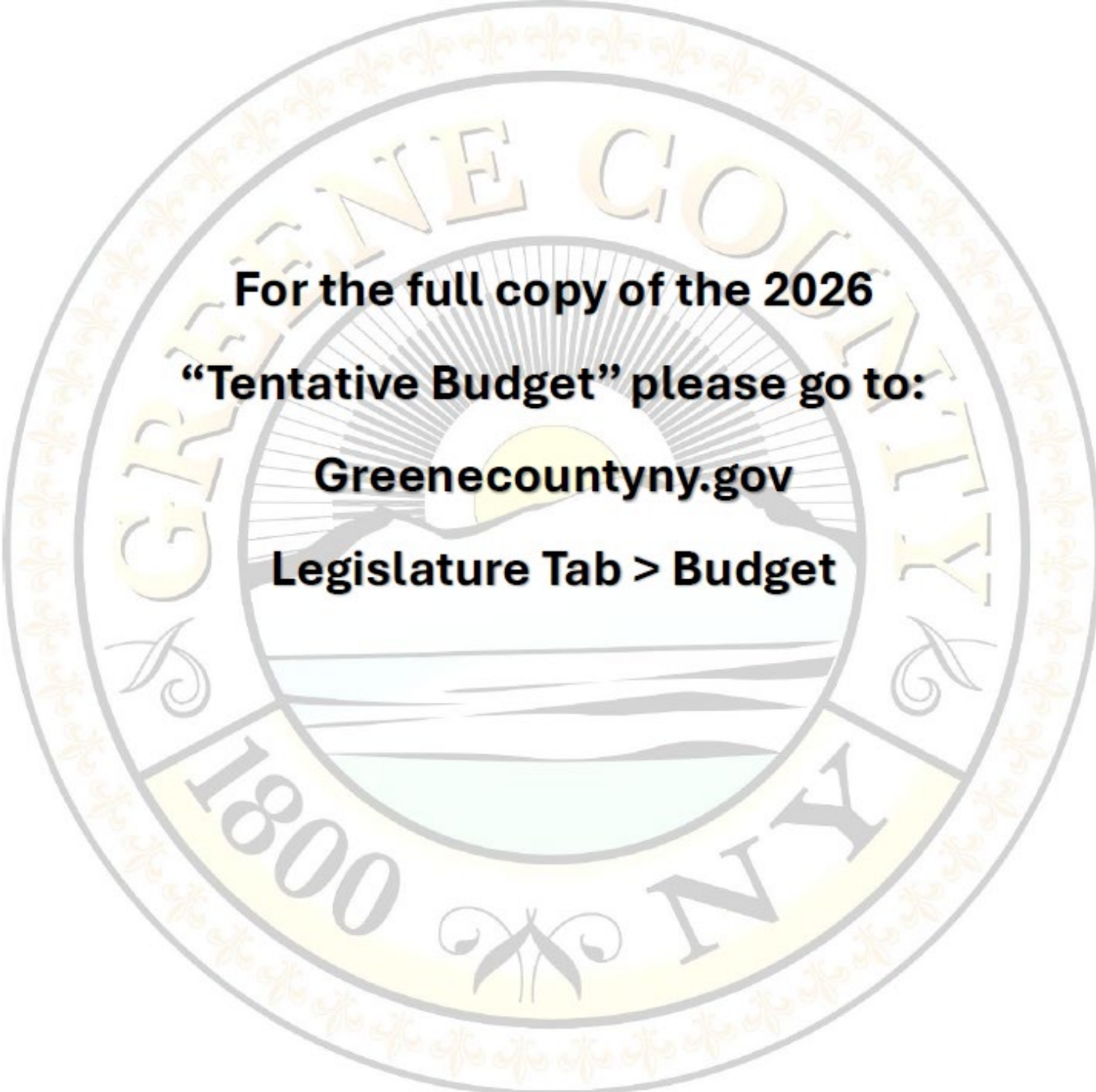




Summary of the 2026 Tentative Budget Presentation

- **No increase to the County Tax Levy, once again**
- Tax rate reduction for 8 of 14 towns
- County Tax Levy has remained at \$27,404,370 since 2020
- **Areas of concern:**
 - Federal Government shutdowns
 - Potential programmatic changes
 - New York State Legislature does not reconvene until the new year
 - New York State estimated \$34.4 billion budget gap
 - County Legislature to make final determination, if any, to County ambulance transport system

2026 County Budget is scheduled for final approval in the November Legislature cycle.

The seal of Green County, New York, is a circular emblem. It features a central landscape with a rising sun over mountains and a body of water. The words "GREENE COUNTY" are arched across the top, and "1800 NY" is at the bottom. A decorative border of small floral motifs surrounds the central image.

**For the full copy of the 2026
“Tentative Budget” please go to:
Greenecountyny.gov
Legislature Tab > Budget**