

Washington County 2011 Budget Packet



Presented by Brian R. Campbell, County Budget Officer
November 2, 2010

WASHINGTON COUNTY 2011 BUDGET PACKET

INDEX

PAGE	ITEM
1	Budget Message
2-5	Highlights of 2011 Budget
6	Reduction of Employees
7	Facts on 2011 / 2012 Countywide Budget
8	Budget Summary - 2010 Adopted vs. 2011 Tentative
9	Equalization Table - 2011 Estimate
10	Fund Balance & Future Projections
11	Tax Levy - Historical Summary & 2011 Projection
12	Medicaid Overview - 2009 Actual through 2014

BUDGET MESSAGE 2011

This is my first tentative budget. It may not be at the level that everybody might have wanted, but I feel it is a very realistic budget. The County is facing increasing fixed costs with shrinking revenues and uncertain times with future State budgets.

I want to thank my partners in this process, the Board and the Department Heads. In working with the departments they have taken my requests to heart by reducing their budgets to only what is necessary. It is time for the County to look very hard at our core missions. We are mandated to provide various services. However, this must be done at the lowest cost. Any non-mandated services that no one else provides, must be only done if necessary.

All non-mandated programs, regardless of cost to the taxpayer, or if we “break even”, must be reviewed and seriously considered. We need to look at options for letting the not-for-profit or private sector perform these services. Costs are escalating and the County can no longer afford to provide these services.

I have started the County down this path within this 2011 budget.

- Social Services has removed non-mandated services and budgeted only for core required programs
- I have asked Social Services and Pleasant Valley to look into alternatives to the County Adult Home.
- This budget includes closing the Transfer Stations, effective July 1, 2011.

The increase in operating costs is going to continue. I have provided an estimate for 2012 within this packet.

I know with the support of the Supervisors and help from our talented Department Heads, we can create the balance needed to provide the services taxpayers need and the lowest possible cost.

HIGHLIGHTS OF THE 2011 BUDGET

GENERAL FUND

A worksheet detailing all increases and decreases in revenues and expenses is included in this packet and includes the following:

- Cooperative Extension funding is reduced from \$326,250 to \$250,000
- Staffing reductions / lay-offs
 - 1 Code Enforcement Officer
 - 1 Part-time Typist in Probation Department
 - 1 Part-time Fire Coordinator employee
 - 2 Fulltime Guards out of Jail
 - \$50,000 out of the Sheriff's Overtime / Special Events
 - 1 Fulltime Community Service Aide
 - Public Health reduced 7 fulltime and 3 part-time during 2010
 - 2 summer time/seasonal employees in Buildings & Grounds
 - [NOTE: DSS reduced 4 fulltime & 3 part-time during 2010 – not in 2011 budget]
- Reduce consultant Social Services – St. Anne's \$119,821
- Youth Bureau/Alternative Sentencing received a \$108,790 grant
- Reduce IGT funding from \$1.8 million to \$1.5 million to equal the Pleasant Valley budget net effect \$156,387 reduction in MMIS

COUNTY ROAD

This fund will receive approximately the same contribution from the General Fund as in 2010

- Maintaining road paving projects at approximately 11 miles
- Reduce 6 Highway Worker II positions from the 2011 budget by attrition

COUNTY ROAD MAINTENANCE

- Reduce equipment purchases and reduce machinery rental accordingly

PLEASANT VALLEY

- Remove road paving projects
- County must apply for a grant to install a sprinkler system

SOLID WASTE

- Budget half-year only
- Raise \$1,325,000 to pay Pleasant Valley back loan for 2010 to pay shortfall

ACCOUNT	DESCRIPTION	NOTES:	ORIGINAL	CHANGE	NEW
A1165.4010	DA TELEPHONE	Canceled all but one cell phone	5,000	(2,280)	2,720
A1165.4560	DA DRUG ENFORCEMENT	Will use forfeiture funds	10,000	(5,000)	5,000
A1170.101	PUBLIC DEFENDER SALARIES	Turn down request	296,335	(27,335)	269,000
A1170.2020	PUBLIC DEFENDER EQUIPMENT	Turn down request	3,000	(3,000)	-
A1410.2010	COUNTY CLERK - EQUIPMENT	Turn down request	4,500	(4,500)	-
A1410.4110	COUNTY CLERK PRINTING		1,000	(500)	500
A1410.4570	COUNTY CLERK LAW BOOKS		2,000	(2,000)	-
A1430.4040	PERSONNEL CONTRACTUAL	Cancel EAP contract (except CDL)	25,500	(15,000)	10,500
A1450.4030	BOARD OF ELECTIONS OFFICE SUPPLIES		5,000	(1,000)	4,000
A1450.4280	BOARD OF ELECTIONS SUPPLIES		5,000	(2,000)	3,000
A1450.4320	BOARD OF ELECTIONS REPAIR & MAINT.		8,600	(5,600)	3,000
A1490.101	DPW SALARIES		107,900	(2,540)	105,360
A1490.4030	DPW OFFICE SUPPLIES		250	(250)	-
A1490.4090	DPW TRAVEL		2,000	(2,000)	-
A1490.4440	DPW MISC		4,100	(1,460)	2,640
A1620.101	BUILDINGS & GROUNDS SALARIES	Remove seasonal and 40 hr request	690,222	(50,590)	639,632
A1620.102	BUILDINGS & GROUNDS OVERTIME	Put back from 40 hr request	-	12,000	12,000
A1620.103	BUILDINGS & GROUNDS OVERTIME 1.5		40,000	(4,000)	36,000
A1620.2090	BUILDINGS & GROUNDS EQUIPMENT	Remove equipment	18,000	(1,500)	16,500
A1620.4010	BUILDINGS & GROUNDS TELEPHONE		2,000	(500)	1,500
A1620.4030	BUILDINGS & GROUNDS OFC SUPPLY		650	(150)	500
A1620.4040	BUILDINGS & GROUNDS CONTRACTUAL		90,000	(50,000)	40,000
A1620.4050	BUILDINGS & GROUNDS ELECTRIC		325,000	(25,000)	300,000
A1620.4170	BUILDINGS & GROUNDS EDUC/TRAINING		2,000	(1,000)	1,000
A1620.4190	BUILDINGS & GROUNDS FUEL		100,000	(20,000)	80,000
A1620.4280	BUILDINGS & GROUNDS SUPPLIES		40,000	(2,000)	38,000
A1620.4320	BUILDINGS & GROUNDS REPAIR & MAINT		200,000	(26,149)	173,851
A1620.4380	BUILDINGS & GROUNDS DISPOSAL FEES		4,000	(2,000)	2,000
A1620.4440	BUILDINGS & GROUNDS MISC.		1,000	(500)	500
A1620.4690	BUILDINGS & GROUNDS SAFETY EQUIP		1,000	(500)	500
A1680.2020	DATA PROCESSING EQUIPMENT	Remove replacement computers	112,400	(68,400)	44,000
A1680.4030	DATA PROCESSING OFFICE SUPPLY		150	450	600
A1680.4090	DATA PROCESSING TRAVEL		1,500	(1,250)	250
A1680.4120	DATA PROCESSING MAINT CONTRACT		270,372	(21,500)	248,872
A1680.4170	DATA PROCESSING EDUC/TRAINING		10,000	(9,800)	200
A1680.4320	DATA PROCESSING REPAIR & MAINT		20,000	3,000	23,000
A1680.4360	DATA PROCESSING COMPUTERS		33,427	(14,227)	19,200
A1910.4110	UNALLOCABLE INSURANCE	Adjust due to lower rates	370,000	(12,000)	358,000
A2495.4290	CONTRIB TO COMM COLLEGE		1,188,448	10,511	1,198,959
A3110.103	SHERIFF SALARIES - OVERTIME 1.5	OT for services	206,426	(50,000)	156,426
A3110.2070	SHERIFF EQUIPMENT - VEHICLES	Purchase out of Car Pool Fund	118,290	(118,290)	-
A3140.101	PROBATION SALARIES	Remove part-time typist	645,832	(7,500)	638,332
A3140.102	PROBATION SALARIES OVERTIME	Reduce OT amount	8,000	(6,000)	2,000
A3140.103	PROBATION SALARIES OVERTIME 1.5	Remove	2,000	(2,000)	-
A3150.101	JAIL SALARIES	Remove 2 guards	3,021,244	(74,915)	2,946,329
A3410.101	FIRE SALARIES	Remove 1 PT	50,249	(2,027)	48,222

ACCOUNT	DESCRIPTION	NOTES:	ORIGINAL	CHANGE	NEW
A3620.101	CODE ENFORCEMENT SALARIES	Layoff One Code Officer	187,450	(33,400)	154,050
A3640.101	EMERGENCY SERVICES SALARIES	Reduce Call-in	744,280	(19,681)	724,599
A3640.4010	EMERGENCY SERVICES TELEPHONE		26,720	(3,924)	22,796
A3640.4030	EMERGENCY SERVICES OFFICE SUPPLIES		3,000	(1,000)	2,000
A3640.4070	EMERGENCY SERVICES DUES		800	(150)	650
A3640.4090	EMERGENCY SERVICES TRAVEL		500	(301)	199
A3640.4120	EMERGENCY SERVICES MAINT CONTR		95,000	(4,000)	91,000
A3640.4170	EMERGENCY SERVICES EDUC/TRAIN		3,000	(3,000)	-
A3640.4260	EMERGENCY SERVICES CAR POOL		8,000	(2,000)	6,000
A3640.4440	EMERGENCY SERVICES MISC		15,000	(3,000)	12,000
A4004.2020	PUBLIC HEALTH COMPUTER EQUIPMENT	Remove computers from budget	6,000	(6,000)	-
A4010.2020	HOME HEALTH COMPUTER EQUIPMENT	Remove computers from budget	9,000	(9,000)	-
A4014.2020	LONG TERM HEALTH COMPUTER EQUIPMENT	Remove computers from budget	9,000	(9,000)	-
A4017.2020	HOSPICE COMPUTER EQUIPMENT	Remove computers from budget	6,000	(6,000)	-
A4054.4520	CHILDREN W/ SPEC NEEDS -TUITION	Adjust	2,300,000	(200,000)	2,100,000
A4320.404006	MENTAL HEALTH CONTRACTUAL OMH	New funding	1,073,572	150,000	1,223,572
A6010.101	DSS SALARIES	Reduce by 1 Community Aide	4,983,445	(23,408)	4,960,037
A6010.4440	DSS MISC	Eliminate Non-mandated Programs	12,000	(12,000)	-
A6010.4620	DSS POINT OF ENTRY	State has stopped funding	25,250	(25,250)	-
A6055.4290	DSS DAY CARE	Budget to mandated funding only	1,260,000	(31,271)	1,228,729
A6070.4290	DSS SERVICES FOR RECIPIENTS	Cut out non-mandated contract	875,000	(119,821)	755,179
A6100.4290	MEDICAID CONTRACTUAL	Reduce IGT from 1.8 to 1.5 million	11,060,000	(156,387)	10,903,613
A6129.4290	STATE TRAINING SCHOOL	Adjust to new projection	100,000	(25,000)	75,000
A6140.4290	SAFETY NET EXPENSES	Modified adult home funding	2,200,000	(350,000)	1,850,000
A7310.101	YOUTH BUREAU SALARIES	Reduce 2 part-time -add 3 to 40 hrs	453,702	(11,301)	442,401
A7310.4030	YOUTH BUREAU OFFICE SUPPLY		3,400	200	3,600
A7310.4040	YOUTH BUREAU CONTRACTUAL		74,816	(13,270)	61,546
A7310.4620	YOUTH BUREAU GRANTS	New grant	-	31,324	31,324
A8750.4290	AG & LIVESTOCK	Reduce	326,250	(76,250)	250,000
A9010.8	EMP BENEFITS - RETIREMENT	Adjust for personnel cuts	3,250,000	(45,404)	3,204,596
A9030.8	EMP BENEFITS - SOCIAL SECURITY	Adjust for personnel cuts	1,650,000	(22,097)	1,627,903
A9040.8	EMP BENEFITS - WORKERS COMP	Adjust to workers' comp budget	730,000	(8,055)	721,945
A9060.8	EMP BENEFITS - HEALTH INSURANCE	Adjust to projection	5,880,000	(230,000)	5,650,000
A9901.902	INTERFUND TRANSFER TO COUNTY ROAD	Reduce to last years level	8,373,935	(2,397,627)	5,976,308
A9901.903	INTERFUND TRANSFER TO SOLID WASTE	Close transfer stations mid-year	1,617,577	(36,060)	1,581,517
	CHANGE TOTALS		55,415,092	(4,322,435)	51,092,657

OLD EXPENSE TOTAL	84,901,191
CHANGES	(4,322,435)
NEW EXPENSE TOTAL	80,578,756

2011 BUDGET - CHANGES

REVENUE

ACCOUNT	DESCRIPTION	NOTES:	ORIGINAL	CHANGE	NEW
A1001	REAL PROPERTY TAXES	Tax Levy increase	27,467,800	1,939,861	29,407,661
A1051	SALE OF TAX ACQUIRED PROPERTY	Raise estimate	200,000	180,000	380,000
A1090	INTEREST & PENALTIES REAL PROPERTY	Raise estimate	1,475,000	25,000	1,500,000
A1110	SALE & USE TAX	Lower Projection	16,500,000	(180,000)	16,320,000
A1189	OTHER NONPROP TAX-MORTGAGE TAX	Raise estimate to current year	348,000	68,000	416,000
A1610.02	HOME NURSING CHARGES LONG TERM	Raise estimate	440,300	50,000	490,300
A1610.04	HOSPICE	Raise estimate to current year	866,000	50,000	916,000
A1621	HANDICAPPED CHILDREN EARLY INT	Lower estimate based on current year	494,500	(40,000)	454,500
A1625	MENTAL HEALTH CONTRIB PRIVATE AGENCY	Adjust for grant	3,547	1,807	5,354
A1972	CHARGES, PROGRAM AGING	Adjust	173,250	5,000	178,250
A2001	PARKS & RECREATIONAL CHARGES	Increase parking fee from \$1 to \$2	11,000	3,000	14,000
A2410.11	PROPERTY RENTAL HOSPICE	Omitted	-	6,100	6,100
A2450	COMMISSIONS & REBATES	Adjust	1,100	(800)	300
A2626.01F	CRIME PROCEEDS DA - FEDERAL	Drug funds	-	5,000	5,000
A2626.02F	CRIME PROCEEDS SHERIFF - FEDERAL	Correct	20,000	(20,000)	-
A2680	INSURANCE RECOVERIES	Correct	25,000	(25,000)	-
A2701	REFUND PROR YEARS EXP	Adjust to last year	40,000	20,000	60,000
A2801	INTERDEPT REVENUES	PV indirect payment omitted	485,937	254,000	739,937
A3389.13	STATE AID, STATE CRIMINAL ASST PRG	New grant	-	108,790	108,790
A3449	STATE AID, CWSN EI	Reduce estimate of 2011 expenses	2,175,495	(80,000)	2,095,495
A3490	STATE AID - MENTAL HEALTH	New grant funding	2,044,688	139,946	2,184,634
A3610	STATE AID TO DSS ADMIN	Due to increased fringe benefits	1,410,000	238,523	1,648,523
A3640	STATE AID SAFETY NET	Reduction in State aid	1,050,000	(175,000)	875,000
A3655	STATE AID DAY CARE	Reduction in State aid	1,134,000	(28,144)	1,105,856
A3689	STATE AID POINT OF ENTRY	Reduction in State aid	47,250	(47,250)	-
A3710	STATE AID VETERANS SERVICES	Omitted from budget	-	8,500	8,500
A4610	FEDERAL AID DSS ADMIN	Due to increased fringe benefits	2,273,800	121,046	2,394,846
CHANGE TOTALS			58,686,667	2,628,379	31,907,385

OLD REVENUE TOTAL	76,950,377
CHANGES	2,628,379
NEW REVENUE TOTAL	79,578,756

(*) PV +261,000 - DSS 7,000=CHANGE OF \$254,000

REDUCTION IN EMPLOYEES

	FT	PT	TOTAL
TOTAL EMPLOYEES AS OF BEGINNING OF 2009	805	247	1052
TOTAL EMPLOYEES AS OF BEGINNING OF 2010	753	213	966
2010 REDUCTION	52	34	86

BREAKDOWN OF REDUCTION OF PERSONNEL WITHIN THE 2011 TENTATIVE BUDGET:

FT	PT	NOTES:
0	2	Summer help Buildings & Grounds
5	3	From DSS
7	3	From Public Health (1 nurse + 4 home health aids not funded in budget, still in staffing pattern)
2	0	From Jail budget
0	1	Fire Coordinator
0	1	Part-time typist - Probation
1	0	Code Enforcement
6	0	Highway Worker II
18	11	Solid Waste (effective 7/1/11)
39	21	TOTAL

Facts on 2011 Proposed Countywide Budget

- Overall spending is down \$446,527
- Overall Revenues (omitting tax levy) are down \$824,777
- Overall use of Fund Balance is down \$1,561,611
- 2011 Tax Levy increase \$1,939,861

Item	Adopted 2010 Budget	2011 Proposed Budget	Difference
Tax Levy	\$27,467,800	\$29,407,611	\$1,939,811
Countywide Equalized Taxable Rate per \$1,000	\$5.53	\$5.92	39¢
Countywide Equalized Taxable Rate Per \$100,000	\$553	\$592	\$39
For Average Home Assessed at \$128,000(*)	\$707.84	\$757.76	\$49.92

(*) based on 2009 sales

LOOKING AHEAD TO 2012

For 2012, these items are projected to increase as follows, assuming only the following changes in 2012:

General Fund	2011 Tentative	2012 Projected	Variance
Medicaid (MMIS)	10,903,613	12,018,379	1,114,766
Retirement Cost	3,250,000	3,597,000	347,000
Employee Health Insurance	5,650,000	5,995,000	345,000

Reduction in Fund Balance

General	1,000,000	0	1,000,000
Highway	1,138,594	138,594	1,000,000
Minimum Projected Shortfall for 2012			3,806,766
If \$294,076 = 1%			Increase of 12.95%

**WASHINGTON COUNTY
BUDGET SUMMARY - 11/02/10**

2010 ADOPTED BUDGET vs. 2011 TENTATIVE

FUND	APPROPRIATIONS			REVENUE			APPROPRIATED FUND BALANCE			TAX LEVY		
	2010	2011	DIFFERENCE	2010	2011	DIFFERENCE	2010	2011	DIFFERENCE	2010	2011	DIFFERENCE
General	81,607,995	80,578,756	(1,029,239)	52,173,985	50,171,095	(2,002,890)	1,966,210	1,000,000	(966,210)	27,467,800	29,407,661	1,939,861
Car Pool	638,798	706,988	68,190	638,798	647,223	8,425	-	59,765	59,765	-	-	-
County Road	8,984,972	9,727,208	742,236	9,480,283	8,588,614	(891,669)	(495,311)	1,138,594	1,633,905	-	-	-
Road Machinery	2,895,174	3,053,392	158,218	2,895,174	2,874,392	(20,782)	-	179,000	179,000	-	-	-
Solid Waste Management	4,673,225	1,689,517	(2,983,708)	3,194,895	3,014,517	(180,378)	1,478,330	(1,325,000)	(2,803,330)	-	-	-
Enterprise (PV)	11,943,888	12,294,889	351,001	11,943,888	11,943,160	(728)	-	351,729	351,729	-	-	-
Self Insurance Workers' Compensation	1,766,937	1,774,666	7,729	1,716,937	1,741,136	24,199	50,000	33,530	(16,470)	-	-	-
Self Insurance (Estimate) Employee Health Benefit Fund	7,721,700	9,225,637	1,503,937	7,721,700	9,225,637	1,503,937	-	0	0	-	-	-
Community Development	300,090	666,646	366,556	300,090	666,646	366,556	-	0	0	-	-	-
TOTAL COUNTYWIDE	120,532,779	119,717,699	(815,080)	90,065,750	88,872,420	(1,193,330)	2,999,229	1,437,618	(1,561,611)	27,467,800	29,407,661	1,939,861
Less: Interfund Transfers	7,926,378	7,557,825	(368,553)	7,926,378	7,557,825	(368,553)	-	-	-	-	-	-
NET COUNTYWIDE	112,606,401	112,159,874	(446,527)	82,139,372	81,314,595	(824,777)	2,999,229	1,437,618	(1,561,611)	27,467,800	29,407,661	1,939,861

	ADOPTED 2010	TENTATIVE 2011	DIFFERENCE
INTERFUND TRANSFERS			
COUNTY ROAD	5,976,378	5,976,308	(70)
SOLID WASTE	1,950,000	1,581,517	(368,483)
TOTAL	7,926,378	7,557,825	(368,553)

WASHINGTON COUNTY EQUALIZATION TABLE - 2011

TENTATIVE RATES & VALUES FROM REAL PROPERTY TAX SERVICES

TOWN	TOTAL ASSESSED RS 1,3,5, 6 & TAXABLE VAL RS 7	ADVISORY RATE	EQUALIZED FULL ASSESSED VALUE	% TOWN IS TO PAY OF COUNTY TAX	TOWNS SHARE OF COUNTY TAX LEVY	COUNTY TAXABLE VALUE	Equalized Taxable Value	Town % of Equalized Full Value	2011 TOWNS CO. TAX RATE PER \$1,000	2010 TOWNS CO. TAX RATE PER \$1,000	2011 % INCREASE	** 100% Equalized 2011 Town's Co Tax Rate per \$1,000
ARGYLE	268,175,594	95.00%	282,290,099	5.299%	1,558,388	247,492,063	260,517,961	5.241%	6.30	5.86	7.57%	\$5.99
CAMBRIDGE	203,834,249	96.81%	210,550,820	3.953%	1,162,350	182,357,807	188,366,705	3.789%	6.37	6.30	1.18%	\$6.17
DRESDEN	131,436,361	43.00%	305,665,956	5.738%	1,687,434	129,197,229	300,458,672	6.044%	13.06	11.45	14.03%	\$5.62
EASTON	5,655,328	1.95%	290,016,821	5.444%	1,601,043	267,721,692	267,721,692	5.385%	306.68	286.18	7.16%	\$5.98
FORT ANN	689,285,364	100.00%	689,285,364	12.564%	3,694,802	649,481,425	649,481,425	13.065%	5.69	5.29	7.64%	\$5.69
FORT EDWARD	327,925,742	83.00%	395,091,255	7.417%	2,181,108	307,234,058	370,161,516	7.446%	6.89	6.89	3.05%	\$5.89
GRANVILLE	375,371,081	100.00%	375,371,081	7.047%	2,072,243	351,670,537	351,670,537	7.074%	5.89	7.10	-17.01%	\$5.89
GREENWICH	422,785,171	100.00%	422,785,171	7.937%	2,333,993	382,427,083	382,427,083	7.693%	6.10	5.68	7.48%	\$6.10
HAMPTON	71,412,321	100.00%	71,412,321	1.341%	394,233	67,822,315	67,822,315	1.364%	5.81	5.40	7.62%	\$5.81
HARTFORD	150,318,783	100.00%	150,318,783	2.822%	829,838	136,003,730	136,003,730	2.756%	6.10	5.68	7.47%	\$6.10
HEBRON	214,190,218	100.00%	214,190,218	4.021%	1,182,441	191,483,501	191,483,501	3.852%	6.18	5.73	7.78%	\$6.18
JACKSON	65,495,128	28.00%	233,911,171	4.391%	1,291,311	60,032,326	214,401,164	4.313%	21.51	20.70	3.91%	\$6.02
KINGSBURY	684,368,106	100.00%	684,368,106	12.847%	3,778,066	629,459,936	629,459,936	12.662%	6.00	5.59	7.27%	\$6.00
PUTNAM	135,769,721	43.00%	315,743,557	5.927%	1,743,068	134,792,028	313,469,833	6.306%	12.93	11.35	13.89%	\$5.56
SALEM	126,883,777	49.00%	258,946,484	4.861%	1,429,519	116,373,273	237,496,476	4.777%	12.28	10.70	14.71%	\$6.02
WHITE CREEK	140,555,292	56.00%	250,991,593	4.712%	1,385,604	126,835,569	226,492,088	4.556%	10.92	10.97	-0.47%	\$6.12
WHITEHALL	196,036,146	100.00%	196,036,146	3.680%	1,082,221	183,727,597	183,727,597	3.696%	5.89	5.49	7.32%	\$5.89
TOTALS	4,189,498,382		5,326,974,926	100.000%	29,407,661	3,901,611,050	4,971,162,231	100.000%				

2010 Equalized Countywide Rate: \$5.52
Countywide Equalized Taxable Value Rate: \$5.92

TOWN	TOTAL ASSESSED RS 1,3,5, 6 & TAXABLE VAL RS 7	ADVISORY RATE	EQUALIZED FULL ASSESSED VALUE	% TOWN IS TO PAY OF COUNTY TAX	TOWNS SHARE OF COUNTY TAX LEVY	COUNTY TAXABLE VALUE	Equalized Taxable Value	Town % of Equalized Full Value	2010 TOWNS CO. TAX RATE PER \$1,000	2009 TOWNS CO. TAX RATE PER \$1,000	2010 % INCREASE	** 100% Equalized 2010 Town's Co Tax Rate per \$1,000
ARGYLE	266,275,857	95.00%	280,290,376	5.231%	1,538,168	245,308,761	258,219,748	5.193%	5.86	5.79	1.17%	\$5.57
CAMBRIDGE	203,530,377	91.00%	223,659,755	4.174%	1,227,388	182,082,598	200,101,756	4.024%	6.30	5.98	5.35%	\$5.73
DRESDEN	130,608,983	45.53%	286,863,569	5.353%	1,574,222	128,382,891	281,974,283	5.671%	11.46	11.31	1.26%	\$5.22
EASTON	5,642,416	1.95%	289,354,667	5.400%	1,587,896	5,182,527	265,770,615	5.345%	286.27	295.62	-3.16%	\$5.58
FORT ANN	684,246,546	100.00%	684,246,546	12.396%	3,645,227	644,077,721	644,077,721	12.954%	5.29	7.42	-28.74%	\$5.29
FORT EDWARD	341,579,286	82.96%	411,739,737	7.684%	2,259,538	306,322,934	369,241,724	7.426%	6.89	7.08	-2.73%	\$5.72
GRANVILLE	306,458,243	77.51%	395,378,974	7.378%	2,169,727	285,546,927	368,400,112	7.409%	7.10	6.90	2.91%	\$5.50
GREENWICH	425,927,813	100.00%	425,927,813	7.948%	2,337,380	384,689,520	384,689,520	7.737%	5.68	5.88	-3.39%	\$5.68
HAMPTON	73,626,195	100.00%	73,626,195	1.374%	404,032	69,906,540	69,906,540	1.406%	5.40	5.62	-3.99%	\$5.40
HARTFORD	156,195,021	100.00%	156,195,021	2.915%	857,145	141,049,153	141,049,153	2.837%	5.68	5.74	-3.80%	\$5.68
HEBRON	227,659,020	100.00%	227,659,020	4.248%	1,248,326	203,507,511	203,507,511	4.093%	5.74	13.11	-56.23%	\$5.74
JACKSON	64,726,262	27.00%	239,726,896	4.474%	1,315,552	59,361,032	219,855,674	4.422%	20.71	20.50	1.03%	\$5.59
KINGSBURY	671,193,884	100.00%	671,193,884	12.525%	3,683,339	615,088,104	615,088,104	12.371%	5.60	5.82	-3.92%	\$5.60
PUTNAM	134,054,872	45.53%	294,431,961	5.494%	1,615,775	132,932,311	291,966,420	5.872%	11.36	11.21	1.30%	\$5.17
SALEM	126,885,224	52.00%	244,010,046	4.554%	1,339,078	116,838,498	224,689,419	4.519%	10.71	10.01	6.95%	\$5.57
WHITE CREEK	139,786,007	52.00%	268,819,244	5.016%	1,475,206	125,591,876	241,522,838	4.858%	10.97	10.43	5.19%	\$5.71
WHITEHALL	205,663,277	100.00%	205,663,277	3.838%	1,128,637	192,076,001	192,076,001	3.863%	5.49	5.68	-3.33%	\$5.49
TOTALS	4,144,059,283		5,358,786,981	100.000%	27,467,800	3,837,954,905	4,972,137,140	100.000%				

2010 Equalized Countywide Rate: \$5.13
Countywide Equalized Taxable Value Rate: \$5.53

** NOTE: The Countywide Taxable Value Rate is the average of the County rate if all Towns were at 100% value. To see how each Town compares to the County average, multiply the Town's County Rate by the Town's Equalization Rate (Advisory Rate) to convert the rate as if it were 100%. This has been done in the final column of this spreadsheet. If a Town's rate is higher than the County average, the Town's Taxable Value is lower than the County's average (meaning the Town has more exemptions within their Town). If a Town's rate is lower than the County average, the Town's Taxable Value is higher than the County's average (meaning the Town has less exemptions within their Town).

UNAPPROPRIATED FUND BALANCE / EXPENSE & REVENUE SUMMARY BY FUND

FUND	as of 12/31/2009 Unappropriated Fund Balance	2010 Projected		as of 12/31/2010 Unappropriated Fund Balance	2011 Tentative Budget		as of 12/31/2011 Unappropriated Fund Balance
		Expense	Revenue		Expense	Revenue	
GENERAL (Adjusted Projection - see below)	9,885,390	77,959,980	75,819,907	7,745,317	80,578,756	79,578,756	6,745,317
** COUNTY ROAD	1,840,847	9,062,263	9,110,437	1,889,021	9,727,208	8,588,614	750,427
** ROAD MACHINERY	697,008	2,572,397	2,555,119	679,730	3,053,392	2,874,392	500,730
** CAR POOL	299,522	436,891	570,255	432,886	706,988	647,223	373,121
** SOLID WASTE MANAGEMENT	538,492	5,134,801	3,265,105	(1,331,204)	1,689,517	3,014,517	(6,204)
SELF INSURANCE /WORKERS' COMPENSATION	326,513	1,743,264	1,716,751	300,000	1,774,666	1,741,136	266,470
SELF INSURANCE /EMPLOYEE HEALTH BENEFITS	56,865	7,721,700	7,821,700	156,865	9,225,637	9,225,637	156,865
SUBTOTAL FUND EQUITY	13,644,637			9,872,615			8,786,726

** Do not include the new pension rates for 2012 bill.

NOTE: Pleasant Valley is on the full modified accrual method of accounting and therefore the fund balance equals all assets less liability (net of equipment).

FUND BALANCE	2010 EXPENSE	2010 REVENUE	FUND BALANCE	2011 EXPENSE	2011 REVENUE	FUND BALANCE
PLEASANT VALLEY ENTERPRISE FUND	6,324,982	11,605,877	12,028,930	12,394,889	11,943,160	6,296,306

WASHINGTON COUNTY HISTORICAL SUMMARY
EQUALIZED FULL VALUE, COUNTY TAX LEVY AND SALES TAX

YEAR	EQUALIZED FULL VALUE	%	COUNTY BUDGET	DIFF	COUNTY TAX LEVY	DIFF	COUNTYWIDE RATE PER \$1,000	COUNTYWIDE EQUALIZED TAXABLE RATE PER \$1,000	SALES TAX	NET OF IGT MMIS
1994	\$2,196,064,760	4.5%	\$57,049,193	\$4,945,150	\$13,617,582	\$1,217,223	\$6.20	\$6.57	\$9,435,823	\$5,359,835
1995	\$2,221,184,040	1.1%	\$61,276,266	\$4,227,073	\$14,135,854	\$518,272	\$6.36	\$6.73	\$8,845,486	\$5,721,978
1996	\$2,200,984,600	-0.9%	\$63,209,918	\$1,933,652	\$14,135,854	\$0	\$6.42	\$6.81	\$9,567,991	\$5,330,264
1997	\$2,228,125,431	1.2%	\$63,165,897	(\$44,021)	\$14,101,750	(\$34,104)	\$6.33	\$6.92	\$9,696,667	\$5,522,526
1998	\$2,249,594,469	1.0%	\$65,163,209	\$1,997,312	\$14,100,000	(\$1,750)	\$6.27	\$6.66	\$10,207,740	\$5,945,306
1999	\$2,318,321,865	3.1%	\$65,955,372	\$792,163	\$14,100,000	\$0	\$6.08	\$6.51	\$11,410,451	\$6,501,035
2000	\$2,331,139,032	0.6%	\$69,496,455	\$3,541,083	\$14,382,000	\$282,000	\$6.17	\$6.62	\$12,278,493	\$7,434,068
2001	\$2,435,372,242	4.5%	\$75,565,447	\$6,068,992	\$15,021,072	\$639,072	\$6.17	\$6.61	\$11,744,191	\$8,614,987
2002	\$2,487,167,446	2.5%	\$78,185,063	\$2,619,616	\$16,351,699	\$1,330,627	\$6.57	\$7.03	\$13,175,659	\$9,261,987
2003	\$2,568,172,216	3.3%	\$81,803,620	\$3,618,557	\$18,800,000	\$2,448,301	\$7.32	\$7.81	\$13,093,304	\$10,492,160
2004	\$2,739,474,954	6.7%	\$91,184,793	\$9,381,173	\$26,004,598	\$7,204,598	\$9.49	\$10.32	\$14,461,235	\$12,682,413
2005	\$2,929,125,862	6.9%	\$90,001,041	(\$1,183,752)	\$25,622,109	(\$382,489)	\$8.75	\$9.33	\$14,886,037	\$10,513,806
2006	\$3,380,466,359	15.4%	\$94,801,665	\$4,800,624	\$24,405,250	(\$1,216,859)	\$7.22	\$7.70	\$15,487,942 (1)	\$9,579,279
2007	\$3,866,354,337	14.4%	\$103,999,805	\$9,198,140	\$24,405,250	\$0	\$6.31	\$6.78	\$16,685,007	\$9,880,078
2008	\$4,589,055,675	18.7%	\$116,013,371 (2)	\$12,013,566	\$25,519,928	\$1,114,678	\$5.56	\$5.99	\$17,765,883	\$10,157,738
2009	\$4,967,693,088	8.3%	\$116,186,059	\$172,688	\$26,537,455	\$1,017,527	\$5.34	\$5.73	\$15,987,128	\$10,435,398
2010	\$5,352,550,473	7.7%	\$112,878,451	(\$3,307,608)	\$27,596,300	\$1,058,845	\$5.15	\$5.55	\$16,000,000	\$10,195,157

Projected Figures

2011	\$5,326,974,926	-0.5%	\$112,159,874	\$446,527	\$29,407,661	\$1,939,861	\$5.52	\$5.92	\$16,320,000 budget	\$10,903,613
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(1) In 2006, the County started sharing \$1 million in sales tax revenue with the Towns and Villages
 (2) New fund in 2008 - budget for self insurance/ health insurance (\$8,750,000)

MEDICAID OVERVIEW 2009 ACTUAL THROUGH 2014

ANNUAL INCREASE	YEAR	MMIS COST FROM CHART 1	LESS FMAP SAVINGS	= MEDICAID COST BEFORE IGT	+ LOCAL COST OF IGT CHART 2	= TOTAL COST OF OF MEDICAID + IGT	EFFECT ON BUDGET
277,660	2009	10,435,398	1,402,658	9,032,740	972,306	10,005,046	
277,660	2010	10,713,058	1,682,254	9,030,804	577,500	9,608,304	10,195,157 2010 budget
277,660	2011	10,990,718	(Est) 780,000	10,210,718	690,000	10,900,718	705,561 + IN 2011
277,660	2012	11,268,379	0	11,268,379	750,000	12,018,379	1,117,661 + IN 2012
277,660	2013	11,546,039	0	11,546,039	750,000	12,296,039	277,660 + IN 2013
277,660	2014	11,823,699	0	11,823,699	750,000	12,573,699	277,660 + IN 2014

CHART 1: MMIS COST

LOCAL MMIS CAP SET IN 2005: \$9,255,342 X 3% = \$277,660.26

YEAR	YEARLY COST TO COUNTY	WEEKLY SHARES CALCULATION			
		January-March	TOTAL 1ST QTR (X13 WEEKS)	April - December	+ TOTAL 3RD QTR (X39 WEEKS)
2009	10,435,398	196,676.02	2,556,788.26	202,015.64	7,878,610
2010	10,713,058	202,015.64	2,626,203.32	207,355.26	8,086,855
2011	10,990,719	207,355.26	2,695,618.38	212,694.88	8,295,100
2012	11,268,379	212,694.88	2,765,033.44	218,034.50	8,503,346
2013	11,546,039	218,034.50	2,834,448.50	223,374.12	8,711,591
2014	11,823,699	223,374.12	2,903,863.56	228,713.74	8,919,836

CHART 2: BREAKDOWN OF PV IGT

YEAR	PV AMOUNT RECEIVED FROM IGT	LESS FEDERAL SHARE		= LOCAL COST OF IGT
		REGULAR 50%	FMAP	
2009	2,531,389	1,265,694	293,388	972,306
* 2010	1,500,000	750,000	172,500	577,500
* 2011	1,500,000	750,000	60,000	690,000
2012	1,500,000	750,000	0	750,000
2013	1,500,000	750,000	0	750,000
2014	1,500,000	750,000	0	750,000

Assume IGT received for PV is \$1,500,000 and in 2010 the 2010 County cost is 38.5% and in 2011 (1st quarter cost is 41.23%; 2nd quarter 43.12%); and 50% thereafter.

Note: in 2009 the County received \$2,531,289 in IGT Funds at a net County cost of \$972,306.

Note: old method of IGT funding was Federal Share covered 50%; State paid 40% and Local (County) paid 10%.

Washington County's weekly MMIS cost will increase from \$175,438 per week in 2010 to \$212,695 as of July 1, 2011; and \$218,035 in April of 2012.