

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

COUNTY of Saratoga

County of Saratoga

For the Fiscal Year Ended 12/31/2008

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller within sixty days after the close of the fiscal year of such Municipal Corporation \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

COUNTY OF Saratoga

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2007 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2008:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EF) ENTERPRISE HEALTH REL FAC
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (S) WORKERS COMPENSATION
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2007 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(A) GENERAL

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Cash	26,830	A200	39,630
Cash In Time Deposits	21,193,648	A201	20,773,193
Petty Cash	14,220	A210	14,220
Departmental Cash	5,000	A215	5,000
Cash With Fiscal Agent		A223	
<b>TOTAL Cash</b>	<b>21,239,698</b>		<b>20,832,043</b>
Taxes Receivable, Current	2,062,440	A250	2,168,926
Taxes Receivable, Overdue	4,675,089	A260	5,372,743
Returned School Taxes Receivable	8,556,614	A280	9,279,091
City School Taxes Receivable	380,821	A290	340,957
Delinquent Village Taxes Rec	350,884	A295	376,261
Tax Sale Certificates	39,376	A320	39,376
Tax Deeds		A325	
Property Acquired For Taxes	815,894	A330	218,493
Allowance For Uncollectible Taxes	-580,000	A342	-580,000
<b>TOTAL Taxes Receivable (net)</b>	<b>16,301,118</b>		<b>17,215,847</b>
Accounts Receivable	1,615,803	A380	1,576,760
<b>TOTAL Other Receivables (net)</b>	<b>1,615,803</b>		<b>1,576,760</b>
State And Federal, Social Services	7,273,779	A400	6,055,419
State & Federal, Other	19,539,654	A410	15,906,265
<b>TOTAL State And Federal Aid Receivables</b>	<b>26,813,433</b>		<b>21,961,684</b>
Due From Other Funds		A391	6,239,167
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>6,239,167</b>
Towns & Cities	34,319	A430	-5,458
Due From Other Governments	10,293,331	A440	7,071,758
<b>TOTAL Due From Other Governments</b>	<b>10,327,650</b>		<b>7,066,301</b>
Inventory	43,941	A445	20,732
<b>TOTAL Inventories</b>	<b>43,941</b>		<b>20,732</b>
<b>TOTAL Assets</b>	<b>76,341,643</b>		<b>74,912,534</b>

COUNTY OF Saratoga  
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(A) GENERAL

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
Accounts Payable	10,031,580	A600	7,655,865
<b>TOTAL Accounts Payable</b>	<b>10,031,580</b>		<b>7,655,865</b>
Retained Percentages	22,404	A605	5,816
<b>TOTAL Retained Percentages</b>	<b>22,404</b>		<b>5,816</b>
Compensated Absences	1,482,873	A687	1,883,327
Other Liabilities		A688	1,887,149
Overpayments & Clearing Account	674	A690	
<b>TOTAL Other Liabilities</b>	<b>1,483,547</b>		<b>3,770,476</b>
Due To Other Funds	9,276,405	A630	9,135,422
<b>TOTAL Due To Other Funds</b>	<b>9,276,405</b>		<b>9,135,422</b>
Due To Other Governments	437,671	A631	433,972
Due To Districts For Special Levies	108,712	A650	
Due To School Districts	10,106,709	A660	10,717,159
Due To City School Districts	399,745	A661	359,238
Due To Village, Delinquent Taxes	390,829	A668	389,471
<b>TOTAL Due To Other Governments</b>	<b>11,443,666</b>		<b>11,899,840</b>
Bond Interest And Matured Bonds Payable		A629	
<b>TOTAL Bond And Long Term Liabilities</b>	<b>0</b>		<b>0</b>
Deferred Revenues	6,485,913	A691	8,839,452
Deferred Tax Revenues	4,131,324	A694	4,606,332
<b>TOTAL Deferred Revenues</b>	<b>10,617,237</b>		<b>13,445,783</b>
<b>TOTAL Liabilities</b>	<b>42,874,840</b>		<b>45,913,203</b>
Reserve For Encumbrances	180,723	A821	124,831
<b>TOTAL Reserve For Encumbrances</b>	<b>180,723</b>		<b>124,831</b>
Reserve For Inventory	31,441	A845	31,401
<b>TOTAL Contributed Reserve</b>	<b>31,441</b>		<b>31,401</b>
Miscellaneous Reserve (specify)	47,826	A889	14,492
<b>TOTAL Special Reserves</b>	<b>47,826</b>		<b>14,492</b>
Unreserved Fund Balance Appropriated	2,409,913	A910	3,037,351
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>2,409,913</b>		<b>3,037,351</b>
Fund Balance-Unreserved-Part Local Govt		A905	
Unreserved Fund Balance Unappropriated	30,796,899	A911	25,791,256
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>30,796,899</b>		<b>25,791,256</b>
<b>TOTAL Fund Equity</b>	<b>33,466,803</b>		<b>28,999,331</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>76,341,643</b>		<b>74,912,534</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Revenues And Other Sources</b>			
Real Property Taxes	40,564,644	A1001	44,450,112
<b>TOTAL Real Property Taxes</b>	<b>40,564,644</b>		<b>44,450,112</b>
Gain From Sale of Tax Acq Property	351,933	A1051	245,525
Federal Payments In Lieu of Taxes	2,049	A1080	3,254
Other Payments In Lieu of Taxes	680,823	A1081	794,209
Interest & Penalties On Real Prop Taxes	1,985,568	A1090	2,456,710
<b>TOTAL Real Property Tax Items</b>	<b>3,020,373</b>		<b>3,499,698</b>
Sales And Use Tax	93,001,195	A1110	96,870,471
Tax On Hotel Room Occupancy	558,836	A1113	560,047
Towns Share of Sales Tax	800,000	A1115	800,000
Flat Racing Admissions Tax	409,120	A1133	386,147
Emergency Telephone System Surcharge	507,998	A1140	953,251
O.T.B. Surtax	1,570,558	A1150	1,541,007
<b>TOTAL Non Property Tax Items</b>	<b>96,847,706</b>		<b>101,110,923</b>
Medical Examiner Fees		A1225	
Treasurer Fees	68,282	A1230	57,174
Charges For Tax Redemption	18,680	A1235	21,330
Clerk Fees	2,232,938	A1255	2,282,838
Personnel Fees	1,983	A1260	1,608
Other General Departmental Income	2,547,723	A1289	2,351,011
Sheriff Fees	245,039	A1510	272,345
Altern To Incarceration Fees	6,122	A1515	7,337
Public Pound Charges, Dog Control Fees	52,829	A1550	165,016
Restitution Surcharge	8,688	A1580	4,762
Other Public Safety Departmental Income	209,867	A1589	214,400
Home Nursing Charges	3,062,969	A1610	2,806,214
Mental Health Fees	3,436,306	A1620	4,140,106
Early Interven Fees For Serv	621,371	A1621	990,264
Other Health Departmental Income	151,460	A1689	156,814
Airport Fees & Rentals	40,498	A1770	82,651
Repay of Medical Assistance	1,057,085	A1801	1,600,817
Repayment of Family Assistance	194,784	A1809	152,389
Medical Incentive Earnings	137,726	A1811	105,657
Repayment of Child Care	72,240	A1819	68,028
Repayment of Juvenile Delinquent Care	24,509	A1823	21,126
Repayment of State Training School	16,346	A1829	
Repayment of Safety Net Assistance	202,813	A1840	193,948
Sealer of Weights & Measures	5,700	A1962	10,000
Charges-Programs For The Aging	7,651	A1972	7,077
Planning Board Fees	23,610	A2115	22,500
<b>TOTAL Departmental Income</b>	<b>14,447,219</b>		<b>15,735,412</b>
Election Service Charges	91,654	A2215	101,127
Public Safety Services For Other Govts	1,147,551	A2260	1,156,638
Transportation Services, Other Govts	61,723	A2300	66,712
Social Services, Other Govts		A2310	
Youth Recreation Services, Other Govts	215,293	A2350	247,498

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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Revenues And Other Sources</b>			
Programs For Aging, Other Govts	43,173	A2351	43,173
Misc Revenue, Other Govts	725,620	A2389	737,059
<b>TOTAL Intergovernmental Charges</b>	<b>2,285,016</b>		<b>2,352,207</b>
Interest And Earnings	2,363,059	A2401	1,307,504
Rental of Real Property	194,392	A2410	175,176
Rental of Real Property, Other Govts	11,762	A2412	
Commissions	66,111	A2450	62,428
<b>TOTAL Use of Money And Property</b>	<b>2,635,323</b>		<b>1,545,108</b>
Games of Chance	62	A2530	15
Licenses, Other	18,930	A2545	17,676
<b>TOTAL Licenses And Permits</b>	<b>18,992</b>		<b>17,691</b>
Fines And Forfeited Bail	12,345	A2610	8,879
Stop-Dwi Fines	354,818	A2615	362,114
Forfeitures of Deposits	10,970	A2620	11,580
Forfeiture of Crime Proceeds	2,158	A2625	13,943
<b>TOTAL Fines And Forfeitures</b>	<b>380,291</b>		<b>396,516</b>
Sales of Forest Products	51,502	A2652	37,136
Sales, Other	29,118	A2655	24,961
Sales of Real Property		A2660	
Sales of Equipment	22,238	A2665	29,734
Insurance Recoveries		A2680	
Other Compensation For Loss	2,355,089	A2690	2,404,630
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,457,946</b>		<b>2,496,460</b>
Refunds of Prior Year's Expenditures	1,198,803	A2701	722,867
Vlt/tribal-State Compact Moneys	1,276,917	A2725	1,107,425
Unclassified (specify)	4,032	A2770	51,787
Intergovernmental Transfer	177	A2772	185
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,479,929</b>		<b>1,882,264</b>
Interfund Revenues		A2801	
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>0</b>
State Aid Court Facilities	275,753	A3021	318,715
State Aid, Indigent Legal Services Fund	261,818	A3025	308,836
St Aid, District Attorney Salaries	55,872	A3030	52,304
St Aid - Other (specify)	408,708	A3089	502,677
St Aid-Capital Projects	121,000	A3097	
St Aid, Education of Handicapped Child	5,519,650	A3277	5,983,899
St Aid, Other Educ (spec)	182,400	A3289	176,230
St Aid, Probation Services	249,623	A3310	428,153
St Aid, Navigation Law Enforcement	114,237	A3315	
St Aid, Law EnfoR. Costs For DanG. Drugs	20,443	A3324	4,130
St Aid, Other Public Safety	374,724	A3389	239,968
St Aid, Public Health	716,810	A3401	853,995
St Aid Handicapped Children	15,460	A3446	15,757
Early Intervention State Aid	1,527,783	A3449	1,143,896
St Aid, Public Health, Other		A3450	27,918

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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Revenues And Other Sources</b>			
St Aid, Other Health	36,850	A3489	45,436
St Aid, Mental Health	3,605,178	A3490	3,219,216
St Aid, Consolidated Highway Aid		A3501	
St Aid, Other Transportation	21,252	A3589	20,827
St Aid, Bus And Other Mass Trans	5,552	A3594	221,691
St Aid, Medical Assistance	186,650	A3601	14,437
ST. Aid Sp Needs (adult/family Ty Home)	3,915	A3606	7,249
St Aid, Family Assistance	221,956	A3609	344,515
St Aid, Social Services Administration	4,581,846	A3610	4,006,363
St Aid, Child Care	2,970,059	A3619	2,347,708
St Aid, Juvenile Delinquent	168,575	A3623	136,700
St Aid, Safety Net	478,389	A3640	629,025
St Aid, Emergency Aid For Adults	45,111	A3642	49,827
St Aid, Day Care	2,290,216	A3655	2,680,431
St Aid, Other Social Services	53,354	A3689	65,460
St Aid, Veterans Service Agencies	7,500	A3710	7,500
St Aid, Programs For Aging	517,900	A3772	573,335
St Aid-Economic Assistance	391,186	A3789	385,704
St Aid, Youth Programs	293,576	A3820	362,346
St Aid For Libraries		A3840	
St Aid, Museums	1,327	A3845	
St Aid-Other Cul & Rec St Aid	59,963	A3889	88,008
St Aid, Other Home And Comm Serv	1,744,528	A3989	83,738
<b>TOTAL State Aid</b>	<b>27,529,163</b>		<b>25,345,992</b>
Fed Aid, Civil Defense	76,285	A4305	49,868
Fed Aid, Crime Control		A4320	6,569
Fed Aid Other Public Safety		A4389	
Fed Aid, Public Health	253,582	A4401	128,551
Early Intervention Federal	135,148	A4451	129,468
Fed Aid Alcohol Addiction Control	672,533	A4488	263,558
Fed Aid Other Health	226,509	A4489	246,808
Fed Aid, Airport Cap Proj	210,974	A4592	450,258
Fed Aid, Transp Cap Proj		A4597	
Fed Aid, Medicaid Assistance	340,608	A4601	180,772
Fed Aid, Family Assistance	701,756	A4609	741,529
Fed Aid, Social Services Administration	4,347,996	A4610	3,608,856
Fed Aid, Food Stamp Program Admin	947,429	A4611	825,712
Flexible Fund For Family Services (fffs)	3,205,308	A4615	4,716,424
Fed Aid, Home Energy Assistance	3,217,947	A4641	490,468
Fed Aid Other Social Services	1,394,941	A4689	1,448,931
Fed Aid, Programs For Aging	241,555	A4772	256,347
Fed Aid Other Econ Assist & Opport	102,568	A4789	73,881
Fed Aid, Job Training Partnership	42,289	A4790	34,220
Fed Aid, Emergency Disaster Assistance		A4960	

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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Revenues And Other Sources</b>			
Fed Aid, Other Home And Comm Services	420,649	A4989	257,220
<b>TOTAL Federal Aid</b>	<b>16,538,077</b>		<b>13,909,441</b>
<b>TOTAL Revenues</b>	<b>209,204,678</b>		<b>212,741,825</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>209,204,678</b>		<b>212,741,825</b>



COUNTY OF Saratoga  
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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Legislative Board, Pers Serv	402,047	A10101	418,948
Legislative Board, Contr Expend	45,527	A10104	46,029
Legislative Board, Empl Bnfts	385,102	A10108	379,665
<b>TOTAL Legislative Board</b>	<b>832,676</b>		<b>844,643</b>
Clerk of Legis Board,pers Serv	167,783	A10401	175,028
Clerk of Legis Board,equip & Cap Out		A10402	417
Clerk of Legis Board,contr Expend	24,746	A10404	20,021
Clerk of Legis Board,empl Bnfts	70,522	A10408	71,991
<b>TOTAL Clerk of Legis Board</b>	<b>263,052</b>		<b>267,457</b>
District Attorney, Pers Serv	1,686,888	A11651	1,864,052
District Attorney,equip & Cap Outlay	14,563	A11652	
District Attorney,contr Expend	379,796	A11654	366,693
District Attorney,empl Bnfts	575,952	A11658	609,338
<b>TOTAL District Attorney</b>	<b>2,657,199</b>		<b>2,840,082</b>
Public Defender,pers Serv	683,497	A11701	697,227
Public Defender, Equip & Cap Outlay	1,228	A11702	2,501
Public Defender,contr Expend	416,776	A11704	475,225
Public Defender,empl Bnfts	253,444	A11708	273,476
<b>TOTAL Public Defender</b>	<b>1,354,945</b>		<b>1,448,429</b>
Med Examiners & Coroners,pers Serv	46,907	A11851	48,810
Med Examiners & Coroners,contr Expend	135,313	A11854	152,253
Med Examiners & Coroners,empl Bnfts	24,460	A11858	25,936
<b>TOTAL Med Examiners &amp; Coroners</b>	<b>206,680</b>		<b>226,999</b>
Municipal Exec, Pers Serv	266,565	A12301	276,457
Municipal Exec, Equip & Cap Outlay		A12302	
Municipal Exec, Contr Expend	49,847	A12304	97,663
Municipal Exec, Empl Bnfts	93,055	A12308	95,544
<b>TOTAL Municipal Exec</b>	<b>409,466</b>		<b>469,663</b>
Auditor, Pers Serv	230,626	A13201	246,894
Auditor, Equip & Cap Outlay	1,172	A13202	539
Auditor, Contr Expend	3,100	A13204	2,240
Auditor, Empl Bnfts	106,828	A13208	102,028
<b>TOTAL Auditor</b>	<b>341,725</b>		<b>351,701</b>
Treasurer, Pers Serv	606,552	A13251	649,645
Treasurer, Equip & Cap Outlay		A13252	
Treasurer, Contr Expend	64,377	A13254	71,238
Treasurer, Empl Bnfts	322,416	A13258	324,030
<b>TOTAL Treasurer</b>	<b>993,345</b>		<b>1,044,913</b>
Purchasing, Pers Serv	192,465	A13451	193,750
Purchasing, Equip & Cap Outlay		A13452	
Purchasing, Contr Expend	10,188	A13454	10,407
Purchasing, Empl Bnfts	96,021	A13458	84,515
<b>TOTAL Purchasing</b>	<b>298,674</b>		<b>288,671</b>
Assessment, Pers Serv	585,032	A13551	530,310
Assessment, Equip & Cap Outlay	22,480	A13552	127,658
Assessment, Contr Expend	74,826	A13554	81,630

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Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Assessment, Empl Bnfts	278,136	A13558	257,294
<b>TOTAL Assessment</b>	<b>960,474</b>		<b>996,892</b>
Tax Advertising, Contr Expend	7,518	A13624	
<b>TOTAL Tax Advertising</b>	<b>7,518</b>		<b>0</b>
Exp On Prop Acq For Taxes, Contr Expend	10,950	A13644	10,348
<b>TOTAL Exp On Prop Acq For Taxes</b>	<b>10,950</b>		<b>10,348</b>
Clerk,pers Serv	1,965,780	A14101	2,036,017
Clerk,equip & Cap Outlay	214,814	A14102	196,566
Clerk,contr Expend	600,868	A14104	358,269
Clerk,empl Bnfts	891,376	A14108	887,864
<b>TOTAL Clerk</b>	<b>3,672,839</b>		<b>3,478,716</b>
Law, Pers Serv	322,910	A14201	351,672
Law, Equip & Cap Outlay	5,854	A14202	3,027
Law, Contr Expend	136,333	A14204	135,670
Law, Empl Bnfts	149,597	A14208	156,125
<b>TOTAL Law</b>	<b>614,694</b>		<b>646,493</b>
Personnel, Pers Serv	409,702	A14301	429,324
Personnel,equip & Cap Outlay		A14302	
Personnel, Contr Expend	212,117	A14304	142,566
Personnel, Empl Bnfts	202,515	A14308	213,633
<b>TOTAL Personnel</b>	<b>824,334</b>		<b>785,523</b>
Elections, Pers Serv	362,209	A14501	368,186
Elections, Equip & Cap Outlay	13,128	A14502	22,483
Elections, Contr Expend	472,796	A14504	931,259
Elections, Empl Bnfts	161,956	A14508	174,275
<b>TOTAL Elections</b>	<b>1,010,089</b>		<b>1,496,203</b>
Buildings, Pers Serv	1,463,965	A16201	1,571,111
Buildings, Equip & Cap Outlay	581,891	A16202	274,621
Buildings, Contr Expend	1,036,745	A16204	1,220,789
Buildings, Empl Bnfts	702,276	A16208	738,152
<b>TOTAL Buildings</b>	<b>3,784,878</b>		<b>3,804,672</b>
Central Garage, Equip & Cap Outlay	15,374	A16402	20,239
Central Garage, Contr Expend	309,529	A16404	320,908
<b>TOTAL Central Garage</b>	<b>324,903</b>		<b>341,147</b>
Central Comm System, Pers Serv	61,422	A16501	70,642
Central Comm System, Equip & Cap Outlay		A16502	17,733
Central Comm System, Contr Expend	129,258	A16504	144,514
Central Comm System, Empl Bnfts	28,082	A16508	33,969
<b>TOTAL Central Comm System</b>	<b>218,762</b>		<b>266,858</b>
Central Storeroom, Pers Serv	88,398	A16601	103,776
Central Storeroom, Contr Expend	3,154	A16604	3,147
Central Storeroom, Empl Bnfts	40,848	A16608	56,259
<b>TOTAL Central Storeroom</b>	<b>132,400</b>		<b>163,182</b>
Central Print & Mail, Pers Serv	100,889	A16701	107,652
Central Print & Mail, Equip & Cap Outlay		A16702	

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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Central Print & Mail,contr Expend	338,667	A16704	350,649
Central Print & Mail,empl Bnfts	55,745	A16708	58,152
<b>TOTAL Central Print &amp; Mail</b>	<b>495,301</b>		<b>516,452</b>
Central Data Process, Pers Serv	468,026	A16801	487,346
Central Data Process & Cap Outlay	26,424	A16802	97,743
Central Data Process, Contr Expend	81,806	A16804	134,201
Central Data Process, Empl Bnfts	211,178	A16808	222,906
<b>TOTAL Central Data Process</b>	<b>787,434</b>		<b>942,196</b>
Unallocated Insurance, Contr Expend	968,593	A19104	983,045
<b>TOTAL Unallocated Insurance</b>	<b>968,593</b>		<b>983,045</b>
Judgements And Claims, Contr Expend	30,690	A19304	144,616
<b>TOTAL Judgements And Claims</b>	<b>30,690</b>		<b>144,616</b>
Distribution of Sales Tax	44,923,390	A19854	47,660,697
<b>TOTAL Distribution of Sales Tax</b>	<b>44,923,390</b>		<b>47,660,697</b>
Other Gen Govt Support, Contr Expend	5,082,336	A19894	17,664
<b>TOTAL Other Gen Govt Support</b>	<b>5,082,336</b>		<b>17,664</b>
Loss On Disp of Fixed Assets, Contr Expend		A19954	
<b>TOTAL Loss On Disp of Fixed Assets</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>71,207,345</b>		<b>70,037,263</b>
Community College Tuition,contr Expend	6,295,515	A24904	6,198,940
<b>TOTAL Community College Tuition</b>	<b>6,295,515</b>		<b>6,198,940</b>
Education Handicapped Children,contr Expen	10,019,908	A29604	11,098,840
<b>TOTAL Education Handicapped Children</b>	<b>10,019,908</b>		<b>11,098,840</b>
Other Education Activities,contr Expend	4,000	A29804	4,000
<b>TOTAL Other Education Activities</b>	<b>4,000</b>		<b>4,000</b>
<b>TOTAL Education</b>	<b>16,319,422</b>		<b>17,301,779</b>
Public Safety Comm Sys, Contr Expend	465,592	A30204	143,888
<b>TOTAL Public Safety Comm Sys</b>	<b>465,592</b>		<b>143,888</b>
Sheriff,pers Serv	8,390,584	A31101	8,438,885
Sheriff, Equip & Cap Outlay	1,213,683	A31102	597,567
Sheriff, Contr Expend	880,567	A31104	967,839
Sheriff, Empl Bnfts	3,390,849	A31108	3,472,675
<b>TOTAL Sheriff</b>	<b>13,875,684</b>		<b>13,476,966</b>
Probation, Pers Serv	1,158,370	A31401	1,245,792
Probation, Equip & Cap Outlay	2,196	A31402	708
Probation, Contr Expend	63,282	A31404	54,530
Probation, Empl Bnfts	489,690	A31408	526,038
<b>TOTAL Probation</b>	<b>1,713,538</b>		<b>1,827,069</b>
Jail, Pers Serv	4,202,146	A31501	4,830,965
Jail, Equip & Cap Outlay	4,295	A31502	14,794
Jail, Contr Expend	1,623,233	A31504	1,722,900
Jail, Empl Bnfts	1,780,086	A31508	1,950,793
<b>TOTAL Jail</b>	<b>7,609,760</b>		<b>8,519,452</b>
Traffic Control, Equip & Cap Outlay		A33102	

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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Traffic Control, Contr Expen		A33104	
<b>TOTAL Traffic Control</b>	<b>0</b>		<b>0</b>
Stop Dwi,pers Serv	12,522	A33151	12,876
Stop Dwi,contr Expend	373,155	A33154	381,291
Stop Dwi, Empl Bnfts	1,255	A33158	1,281
<b>TOTAL Stop Dwi</b>	<b>386,932</b>		<b>395,448</b>
Fire, Pers Serv	51,900	A34101	54,082
Fire, Equip & Cap Outlay	848,099	A34102	42,849
Fire, Contr Expend	48,883	A34104	60,545
Fire, Empl Bnfts	24,132	A34108	25,219
<b>TOTAL Fire</b>	<b>973,013</b>		<b>182,696</b>
Control of Animals, Pers Serv	295,569	A35101	324,362
Control of Animals, Equip & Cap Outlay	26,500	A35102	4,078
Control of Animals, Contr Expend	76,043	A35104	101,730
Control of Animals, Empl Bnfts	113,993	A35108	118,943
<b>TOTAL Control of Animals</b>	<b>512,105</b>		<b>549,113</b>
Safety Inspection, Pers Serv	56,619	A36201	59,000
Safety Inspection, Contr Expend	1,941	A36204	2,318
Safety Inspection, Empl Bnfts	25,034	A36208	26,049
<b>TOTAL Safety Inspection</b>	<b>83,594</b>		<b>87,367</b>
Civil Defense, Pers Serv	129,327	A36401	136,431
Civil Defense, Equip & Cap Outlay	3,773	A36402	
Civil Defense, Contr Expend	142,978	A36404	176,199
Civil Defense, Empl Bnfts	72,491	A36408	153,689
<b>TOTAL Civil Defense</b>	<b>348,569</b>		<b>466,319</b>
<b>TOTAL Public Safety</b>	<b>25,968,786</b>		<b>25,648,318</b>
Public Health, Pers Serv	2,712,552	A40101	2,632,555
Public Health, Equip & Cap Outlay	55,012	A40102	54,018
Public Health, Contr Expend	1,360,687	A40104	1,285,671
Public Health, Empl Bnfts	1,263,632	A40108	1,325,139
<b>TOTAL Public Health</b>	<b>5,391,884</b>		<b>5,297,384</b>
Physically Handicapped, Contr Expend	36,327	A40464	37,514
<b>TOTAL Physically Handicapped</b>	<b>36,327</b>		<b>37,514</b>
Early Intervention Pgm,contr Expend	3,369,583	A40594	3,366,517
<b>TOTAL Early Intervention Pgm</b>	<b>3,369,583</b>		<b>3,366,517</b>
Mental Health Admin,pers Serv	2,379,177	A43101	2,506,614
Mental Health Admin,equip & Cap Outlay	23,927	A43102	730
Mental Health Admin,contr Expend	342,220	A43104	527,834
Mental Health Admin,empl Bnfts	893,455	A43108	896,735
<b>TOTAL Mental Health Admin</b>	<b>3,638,779</b>		<b>3,931,913</b>
Mental Health Prog,pers Serv	770,722	A43201	837,006
Mental Health Prog,equip & Cap Outlay	3,030	A43202	
Mental Health Prog,contr Expend	267,788	A43204	274,269
Mental Health Prog, Empl Bnfts	339,331	A43208	367,105
<b>TOTAL Mental Health Prog</b>	<b>1,380,871</b>		<b>1,478,380</b>

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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Contracted Mental Health Service	3,941,012	A43224	4,105,761
<b>TOTAL Contracted Mental Health Service</b>	<b>3,941,012</b>		<b>4,105,761</b>
Mental Illness,contr Expend	381,577	A43304	351,033
<b>TOTAL Mental Illness</b>	<b>381,577</b>		<b>351,033</b>
<b>TOTAL Health</b>	<b>18,140,033</b>		<b>18,568,501</b>
Joint Airport	179,085	A56152	543,013
Joint Airport, Contr Expend	40,719	A56154	51,552
<b>TOTAL Joint Airport</b>	<b>219,803</b>		<b>594,565</b>
Bus Operations, Equip & Cap Outlay		A56302	
Bus Operations, Contr Expend	78,597	A56304	78,597
<b>TOTAL Bus Operations</b>	<b>78,597</b>		<b>78,597</b>
<b>TOTAL Transportation</b>	<b>298,400</b>		<b>673,162</b>
Admin, Pers Serv	4,773,028	A60101	5,167,212
Admin, Equip & Cap Outlay		A60102	
Admin, Contr Expend	559,607	A60104	536,847
Admin, Empl Bnfts	2,741,445	A60108	2,916,634
<b>TOTAL Admin</b>	<b>8,074,080</b>		<b>8,620,693</b>
Services For Recipients, Pers Serv	2,953,865	A60701	3,069,263
Services For Recipients, Equip & Cap Outla		A60702	
Services For Recipients, Contr Expend	3,397,309	A60704	5,756,024
Services For Recipients, Empl Bnfts	1,394,576	A60708	1,445,113
<b>TOTAL Services For Recipients</b>	<b>7,745,750</b>		<b>10,270,400</b>
Medical Assistance, Contr Expend	1,316,638	A61014	1,531,981
<b>TOTAL Medical Assistance</b>	<b>1,316,638</b>		<b>1,531,981</b>
Medical Assistance-Mmis, Contr Expend	21,617,488	A61024	27,277,267
<b>TOTAL Medical Assistance-Mmis</b>	<b>21,617,488</b>		<b>27,277,267</b>
Special Needs, ConT.	1,445	A61064	1,445
<b>TOTAL Special Needs</b>	<b>1,445</b>		<b>1,445</b>
Family Assistance, Contr Expend	4,286,103	A61094	5,687,428
<b>TOTAL Family Assistance</b>	<b>4,286,103</b>		<b>5,687,428</b>
Child Care, Contr Expend	3,522,784	A61194	3,381,206
<b>TOTAL Child Care</b>	<b>3,522,784</b>		<b>3,381,206</b>
Juvenile Delinquent, Contr Expend	459,021	A61234	265,920
<b>TOTAL Juvenile Delinquent</b>	<b>459,021</b>		<b>265,920</b>
State Training School, Contr Expend	342,429	A61294	155,203
<b>TOTAL State Training School</b>	<b>342,429</b>		<b>155,203</b>
Safety Net, Contr Expend	1,191,200	A61404	1,608,094
<b>TOTAL Safety Net</b>	<b>1,191,200</b>		<b>1,608,094</b>
Home Energy Assistance	201,015	A61411	227,395
Home Energy Assistance, Contr Expend	2,896,943	A61414	39,438
Home Energy Assistance	61,722	A61418	78,591
<b>TOTAL Home Energy Assistance</b>	<b>3,159,680</b>		<b>345,424</b>
Emergency Aid For Adults, Contr Expend	74,868	A61424	102,155
<b>TOTAL Emergency Aid For Adults</b>	<b>74,868</b>		<b>102,155</b>

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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Other Economic Opp Pro, Contr Expend	60,000	A63264	60,000
<b>TOTAL Other Economic Opp Pro</b>	<b>60,000</b>		<b>60,000</b>
Publicity, Pers Serv	29,143	A64101	43,675
Publicity, Equip & Cap Outlay		A64102	880
Publicity, Contr Expend	406,630	A64104	415,711
Publicity, Empl Bnfts	8,539	A64108	12,877
<b>TOTAL Publicity</b>	<b>444,312</b>		<b>473,143</b>
Promotion of Industry, Contr Expend	310,000	A64204	320,000
<b>TOTAL Promotion of Industry</b>	<b>310,000</b>		<b>320,000</b>
Veterans Service, Pers Serv	172,815	A65101	182,011
Veterans Service, Equip & Cap Outlay	2,669	A65102	22,696
Veterans Service, Contr Expend	27,774	A65104	23,128
Veterans Service, Empl Bnfts	69,897	A65108	72,952
<b>TOTAL Veterans Service</b>	<b>273,155</b>		<b>300,787</b>
Consumer Affairs, Pers Serv	93,114	A66101	80,650
Consumer Affairs, Equip & Cap Outlay		A66102	
Consumer Affairs, Contr Expend	2,748	A66104	2,854
Consumer Affairs, Empl Bnfts	58,765	A66108	59,791
<b>TOTAL Consumer Affairs</b>	<b>154,627</b>		<b>143,295</b>
Programs For Aging, Pers Serv	513,661	A67721	547,186
Programs For Aging, Equip & Cap Outlay	13,740	A67722	21,781
Programs For Aging, Contr Expend	1,538,404	A67724	1,727,901
Programs For Aging, Empl Bnfts	197,886	A67728	207,678
<b>TOTAL Programs For Aging</b>	<b>2,263,691</b>		<b>2,504,546</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>55,297,272</b>		<b>63,048,986</b>
Youth Prog, Pers Serv	374,174	A73101	395,026
Youth Prog, Equip & Cap Outlay	4,502	A73102	
Youth Prog, Contr Expend	312,385	A73104	340,024
Youth Prog, Empl Bnfts	122,721	A73108	128,800
<b>TOTAL Youth Prog</b>	<b>813,782</b>		<b>863,849</b>
Library, Contr Expend	34,000	A74104	34,000
<b>TOTAL Library</b>	<b>34,000</b>		<b>34,000</b>
Historian, Pers Serv	27,150	A75101	29,221
Historian, Equip & Cap Outlay		A75102	
Historian, Contr Expend	1,054	A75104	842
Historian, Empl Bnfts	5,138	A75108	5,182
<b>TOTAL Historian</b>	<b>33,341</b>		<b>35,246</b>
Historical Property, Contr Expend	21,500	A75204	12,500
<b>TOTAL Historical Property</b>	<b>21,500</b>		<b>12,500</b>
Celebrations, Contr Expend	52,554	A75504	45,929
<b>TOTAL Celebrations</b>	<b>52,554</b>		<b>45,929</b>
Other Performing Arts, Contr Expend	20,000	A75604	20,000
<b>TOTAL Other Performing Arts</b>	<b>20,000</b>		<b>20,000</b>

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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Other Culture And Rec, Contr Expend	56,175	A79894	101,508
<b>TOTAL Other Culture And Rec</b>	<b>56,175</b>		<b>101,508</b>
<b>TOTAL Culture And Recreation</b>	<b>1,031,351</b>		<b>1,113,031</b>
Planning, Pers Serv	207,471	A80201	257,788
Planning, Equip & Cap Outlay	779,671	A80202	1,169,685
Planning, Contr Expend	18,889	A80204	84,776
Planning, Empl Bnfts	124,052	A80208	144,234
<b>TOTAL Planning</b>	<b>1,130,083</b>		<b>1,656,483</b>
Joint Planning Board, Contr Expend	57,666	A80254	57,666
<b>TOTAL Joint Planning Board</b>	<b>57,666</b>		<b>57,666</b>
Environmental Control, Pers Serv	75,335	A80901	78,503
Environmental Control, Equip & Cap Outlay		A80902	
Environmental Control, Contr Expend	22,563	A80904	22,647
Environmental Control, Empl Bnfts	16,508	A80908	15,998
<b>TOTAL Environmental Control</b>	<b>114,406</b>		<b>117,148</b>
Conservation, Contr Expend	119,000	A87104	119,480
<b>TOTAL Conservation</b>	<b>119,000</b>		<b>119,480</b>
Fish And Game, Contr Expend	2,020	A87204	2,020
<b>TOTAL Fish And Game</b>	<b>2,020</b>		<b>2,020</b>
Forestry, Equip & Cap Outlay		A87302	
Forestry, Contr Expend	33,312	A87304	30,237
<b>TOTAL Forestry</b>	<b>33,312</b>		<b>30,237</b>
Agriculture And Livestock, Contr Expend	1,056,000	A87504	1,081,311
<b>TOTAL Agriculture And Livestock</b>	<b>1,056,000</b>		<b>1,081,311</b>
Misc Home & Comm Serv, Contr Expend	15,000	A89894	7,000
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>15,000</b>		<b>7,000</b>
<b>TOTAL Home And Community Services</b>	<b>2,527,487</b>		<b>3,071,344</b>
<b>TOTAL Expenditures</b>	<b>190,790,097</b>		<b>199,462,385</b>
Transfers, Other Funds	19,844,727	A99019	17,561,907
<b>TOTAL Operating Transfers</b>	<b>19,844,727</b>		<b>17,561,907</b>
<b>TOTAL Other Uses</b>	<b>19,844,727</b>		<b>17,561,907</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>210,634,824</b>		<b>217,024,292</b>

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(A) GENERAL

Changes in Fund Equity

Code Description	2007	EdpCode	2008
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>	<b>35,095,011</b>	<b>A8021</b>	<b>33,466,803</b>
Prior Period Adj-Increase To Fund Equity		A8012	
Prior Period Adj - Decrease In Fund Equity	198,062	A8015	185,006
<b>Restated Fund Equity - Beg of Year</b>	<b>34,896,949</b>	<b>A8022</b>	<b>33,281,798</b>
ADD - REVENUES AND OTHER SOURCES	209,204,678		212,741,825
DEDUCT - EXPENDITURES AND OTHER USES	210,634,824		217,024,292
<b>Fund Equity-End of Year</b>	<b>33,466,803</b>	<b>A8029</b>	<b>28,999,331</b>



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(A) GENERAL

Budget Summary

Code Description	2008	EdpCode	2009
<b>Estimated Revenues And Other Sources</b>			
Est Rev - Real Property Taxes	44,348,622	A1049N	47,141,232
Est Rev - Real Property Tax Items	2,627,075	A1099N	2,807,025
Est Rev - Non Property Tax Items	56,025,000	A1199N	108,423,100
Est Rev - Departmental Income	14,570,761	A1299N	15,467,189
Est Rev - Intergovernmental Charges	2,415,670	A2399N	2,564,578
Est Rev - Use of Money And Property	2,977,514	A2499N	1,877,514
Est Rev - Licenses And Permits	22,050	A2599N	22,000
Est Rev - Fines And Forfeitures	430,000	A2649N	401,000
Est Rev - Sale of Prop And Comp For Loss	2,391,000	A2699N	2,452,000
Est Rev - Miscellaneous Local Sources	1,825,200	A2799N	77,000
Est Rev - State Aid	27,731,299	A3099N	31,623,083
Est Rev - Federal Aid	14,721,616	A4099N	13,780,558
<b>TOTAL Estimated Revenues</b>	<b>170,085,807</b>		<b>226,636,279</b>
Appropriated Fund Balance	2,409,913	A599N	3,037,351
<b>TOTAL Estimated Other Sources</b>	<b>2,409,913</b>		<b>3,037,351</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>172,495,720</b>		<b>229,673,630</b>

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(A) GENERAL

Budget Summary

Code Description	2008	EdpCode	2009
<b>Appropriations And Other Uses</b>			
App - General Government Support	22,787,674	A1999N	23,309,021
App - Education	19,188,380	A2999N	20,762,880
App - Public Safety	26,050,286	A3999N	28,450,761
App - Health	19,979,972	A4999N	20,660,102
App - Transportation	1,808,530	A5999N	1,651,381
App - Economic Assistance And Opportunity	55,491,864	A6999N	58,947,690
App - Culture And Recreation	968,467	A7999N	1,028,872
App - Home And Community Services	3,037,435	A8999N	54,005,048
App - Debt Service		A9899N	135,200
<b>TOTAL Appropriations</b>	<b>149,312,608</b>		<b>208,950,955</b>
App - Interfund Transfer	23,183,112	A9999N	20,722,675
<b>TOTAL Other Uses</b>	<b>23,183,112</b>		<b>20,722,675</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>172,495,720</b>		<b>229,673,630</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Cash	11,598	CD200	31,645
Cash In Time Deposits		CD201	
<b>TOTAL Cash</b>	<b>11,598</b>		<b>31,645</b>
Accounts Receivable	72,951	CD380	82,517
<b>TOTAL Other Receivables (net)</b>	<b>72,951</b>		<b>82,517</b>
State & Federal Receivables	68,428	CD410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>68,428</b>		<b>0</b>
Due From Other Funds		CD391	3,863
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>3,863</b>
<b>TOTAL Assets</b>	<b>152,978</b>		<b>118,024</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
Accounts Payable	62,949	CD600	26,849
<b>TOTAL Accounts Payable</b>	<b>62,949</b>		<b>26,849</b>
Compensated Absences	27,708	CD687	32,876
<b>TOTAL Other Liabilities</b>	<b>27,708</b>		<b>32,876</b>
Due To Other Funds	47,884	CD630	47,361
<b>TOTAL Due To Other Funds</b>	<b>47,884</b>		<b>47,361</b>
Due To Other Governments		CD631	
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>0</b>
Deferred Revenues	14,437	CD691	10,938
<b>TOTAL Deferred Revenues</b>	<b>14,437</b>		<b>10,938</b>
<b>TOTAL Liabilities</b>	<b>152,978</b>		<b>118,024</b>
Unreserved Fund Balance Appropriated		CD910	-0
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>0</b>		<b>-0</b>
<b>TOTAL Fund Equity</b>	<b>0</b>		<b>-0</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>152,978</b>		<b>118,024</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Revenues And Other Sources</b>			
Other General Department Inc	1,400	CD1289	1,668
<b>TOTAL Departmental Income</b>	<b>1,400</b>		<b>1,668</b>
Refunds of Prior Year's Expenditures	16,622	CD2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>16,622</b>		<b>0</b>
Fed Aid, Job Training Partnership	731,186	CD4790	884,730
<b>TOTAL Federal Aid</b>	<b>731,186</b>		<b>884,730</b>
<b>TOTAL Revenues</b>	<b>749,208</b>		<b>886,399</b>
Interfund Transfers	300,000	CD5031	300,000
<b>TOTAL Interfund Transfers</b>	<b>300,000</b>		<b>300,000</b>
<b>TOTAL Other Sources</b>	<b>300,000</b>		<b>300,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,049,208</b>		<b>1,186,399</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Job Train Admin, Per Serv	37,917	CD62901	22,623
Job Train Admin, Contr Expend	6,759	CD62904	4,381
Job Train Admin, Empl Bnfts	21,033	CD62908	11,155
<b>TOTAL Job Train Admin</b>	<b>65,708</b>		<b>38,158</b>
Job Train Part Support, Pers Serv	334,857	CD62911	348,656
Job Train Part Support, Equip & Cap Outlay	6,550	CD62912	
Job Train Part Support, Contr Expend	160,678	CD62914	261,531
Job Train Part Support, Empl Bnfts	160,428	CD62918	166,659
<b>TOTAL Job Train Part Support</b>	<b>662,513</b>		<b>776,846</b>
Job Train & Services, Pers Serv		CD62921	
Job Train & Services, Contr Expend	300,000	CD62924	300,000
Job Train & Services, Empl Bnfts		CD62928	
<b>TOTAL Job Train &amp; Services</b>	<b>300,000</b>		<b>300,000</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>1,028,222</b>		<b>1,115,004</b>
<b>TOTAL Expenditures</b>	<b>1,028,222</b>		<b>1,115,004</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,028,222</b>		<b>1,115,004</b>

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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2007	EdpCode	2008
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>		<b>CD8021</b>	
Prior Period Adj - Decrease In Fund Equity	20,986	CD8015	71,394
<b>Restated Fund Equity - Beg of Year</b>	<b>-20,986</b>	<b>CD8022</b>	<b>-71,394</b>
ADD - REVENUES AND OTHER SOURCES	1,049,208		1,186,399
DEDUCT - EXPENDITURES AND OTHER USES	1,028,222		1,115,004
<b>Fund Equity-End of Year</b>		<b>CD8029</b>	

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(D) COUNTY ROAD

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Cash	37,867	D200	22,934
Cash In Time Deposits		D201	
Petty Cash	250	D210	250
<b>TOTAL Cash</b>	<b>38,117</b>		<b>23,184</b>
Accounts Receivable	154,933	D380	38,750
<b>TOTAL Other Receivables (net)</b>	<b>154,933</b>		<b>38,750</b>
State & Federal Receivables	99,363	D410	554
<b>TOTAL State And Federal Aid Receivables</b>	<b>99,363</b>		<b>554</b>
Due From Other Funds	220,192	D391	1,445,545
<b>TOTAL Due From Other Funds</b>	<b>220,192</b>		<b>1,445,545</b>
Due From Other Governments	15,864	D440	15,864
<b>TOTAL Due From Other Governments</b>	<b>15,864</b>		<b>15,864</b>
Misc Current Assets	3,142	D489	3,142
<b>TOTAL Other</b>	<b>3,142</b>		<b>3,142</b>
<b>TOTAL Assets</b>	<b>531,612</b>		<b>1,527,040</b>



COUNTY OF Saratoga  
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(D) COUNTY ROAD

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
Accounts Payable	191,094	D600	206,765
<b>TOTAL Accounts Payable</b>	<b>191,094</b>		<b>206,765</b>
Retained Percentages	1,300	D605	1,300
<b>TOTAL Retained Percentages</b>	<b>1,300</b>		<b>1,300</b>
Compensated Absences	201,044	D687	265,991
<b>TOTAL Other Liabilities</b>	<b>201,044</b>		<b>265,991</b>
Due To Other Funds		D630	717,935
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>717,935</b>
<b>TOTAL Liabilities</b>	<b>393,438</b>		<b>1,191,992</b>
Reserve For Encumbrances	138,174	D821	335,048
<b>TOTAL Reserve For Encumbrances</b>	<b>138,174</b>		<b>335,048</b>
<b>TOTAL Fund Equity</b>	<b>138,174</b>		<b>335,048</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>531,612</b>		<b>1,527,040</b>

COUNTY OF Saratoga  
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(D) COUNTY ROAD

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Revenues And Other Sources</b>			
Other Transportation Departmental Income		D1789	21,282
<b>TOTAL Departmental Income</b>	<b>0</b>		<b>21,282</b>
Roads & Bridges Charges Other Govts	194,619	D2306	191,912
<b>TOTAL Intergovernmental Charges</b>	<b>194,619</b>		<b>191,912</b>
Interest And Earnings	271	D2401	85
<b>TOTAL Use of Money And Property</b>	<b>271</b>		<b>85</b>
Sales of Refuse For Recycling	864,558	D2651	797,037
Sales, Other	652	D2655	227
Sales of Equipment	26,084	D2665	
Insurance Recoveries	3,475	D2680	29,724
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>894,769</b>		<b>826,988</b>
Refunds of Prior Year's Expenditures	93,741	D2701	108,713
Unclassified (specify)	80	D2770	1,676
<b>TOTAL Miscellaneous Local Sources</b>	<b>93,821</b>		<b>110,389</b>
St Aid, Consolidated Highway Aid	1,966,306	D3501	2,229,697
ST. Aid Multi-Modal Transp Program	337,478	D3505	13,867
<b>TOTAL State Aid</b>	<b>2,303,784</b>		<b>2,243,564</b>
Federal Aid - Other	700,076	D4089	73,976
<b>TOTAL Federal Aid</b>	<b>700,076</b>		<b>73,976</b>
<b>TOTAL Revenues</b>	<b>4,187,340</b>		<b>3,468,197</b>
Interfund Transfers	10,656,938	D5031	12,299,714
<b>TOTAL Interfund Transfers</b>	<b>10,656,938</b>		<b>12,299,714</b>
<b>TOTAL Other Sources</b>	<b>10,656,938</b>		<b>12,299,714</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>14,844,279</b>		<b>15,767,911</b>

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(D) COUNTY ROAD

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Traffic Control, Pers Serv	139,129	D33101	144,498
Traffic Control, Contr Expen	195,734	D33104	424,418
Traffic Control, Empl Bnfts	107,026	D33108	111,753
<b>TOTAL Traffic Control</b>	<b>441,890</b>		<b>680,669</b>
<b>TOTAL Public Safety</b>	<b>441,890</b>		<b>680,669</b>
Street Admin, Pers Serv	424,401	D50101	436,824
Street Admin, Equip & Cap Outlay		D50102	14,521
Street Admin, Contr Expend	25,756	D50104	18,455
Street Admin, Empl Bnfts	221,493	D50108	220,083
<b>TOTAL Street Admin</b>	<b>671,650</b>		<b>689,882</b>
Engineering, Pers Serv	97,966	D50201	95,638
Engineering, Equip & Cap Outlay		D50202	
Engineering, Contr Expend	1,045	D50204	1,572
Engineering, Empl Bnfts	67,001	D50208	52,772
<b>TOTAL Engineering</b>	<b>166,012</b>		<b>149,982</b>
Maint of Streets, Pers Serv	872,897	D51101	839,712
Maint of Streets, Contr Expend	3,275,988	D51104	3,471,285
Maint of Streets, Empl Bnfts	377,928	D51108	390,012
<b>TOTAL Maint of Streets</b>	<b>4,526,812</b>		<b>4,701,008</b>
Perm Improve Highway, Pers Serv	2,988,883	D51121	3,038,033
Perm Improve Highway, Contr Expend	677,265	D51124	442,369
Perm Improve Highway, Empl Bnfts	1,717,055	D51128	1,807,325
<b>TOTAL Perm Improve Highway</b>	<b>5,383,204</b>		<b>5,287,727</b>
Snow Removal, Pers Serv	958,251	D51421	1,046,634
Snow Removal, Contr Expend	1,074,185	D51424	1,283,974
Snow Removal, Empl Bnfts	277,703	D51428	281,869
<b>TOTAL Snow Removal</b>	<b>2,310,139</b>		<b>2,612,477</b>
Services, Other Govts,per Serv	41,093	D51481	62,825
Services, Other Govts, Contr Expend	140,740	D51484	141,479
Services, Other Govts, Empl Bnfts	16,629	D51488	17,170
<b>TOTAL Services</b>	<b>198,461</b>		<b>221,473</b>
Other Transportation, Pers Serv	518,687	D56801	549,703
Other Transportation, Ewup & Cap Outlay	168,484	D56802	112,800
Other Transportation, Contr Expend	222,553	D56804	174,704
Other Transportation, Empl Bnfts	226,309	D56808	230,734
<b>TOTAL Other Transportation</b>	<b>1,136,033</b>		<b>1,067,941</b>
<b>TOTAL Transportation</b>	<b>14,392,312</b>		<b>14,730,492</b>
<b>TOTAL Expenditures</b>	<b>14,834,201</b>		<b>15,411,161</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>14,834,201</b>		<b>15,411,161</b>

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(D) COUNTY ROAD

Changes in Fund Equity

Code Description	2007	EdpCode	2008
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>160,718</b>	<b>D8021</b>	<b>138,173</b>
Prior Period Adj - Decrease In Fund Equity	32,621	D8015	159,876
<b>Restated Fund Equity - Beg of Year</b>	<b>128,096</b>	<b>D8022</b>	<b>-21,703</b>
ADD - REVENUES AND OTHER SOURCES	14,844,279		15,767,911
DEDUCT - EXPENDITURES AND OTHER USES	14,834,201		15,411,161
<b>Fund Equity - End of Year</b>	<b>138,173</b>	<b>D8029</b>	<b>335,047</b>

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(D) COUNTY ROAD

Budget Summary

Code Description	2008	EdpCode	2009
<b>Estimated Revenues And Other Sources</b>			
Est Rev - Intergovernmental Charges	163,273	D2399N	170,000
Est Rev - Use of Money And Property	0	D2499N	
Est Rev - Sale of Prop And Comp For Loss	644,300	D2699N	801,800
Est Rev - Miscellaneous Local Sources	1,900	D2799N	2,000
Est Rev - State Aid	1,966,305	D3099N	2,287,147
Est Rev - Federal Aid		D4099N	306,400
<b>TOTAL Estimated Revenues</b>	<b>2,775,778</b>		<b>3,567,347</b>
Estimated - Interfund Transfer	12,827,548	D5031N	14,481,368
<b>TOTAL Estimated Other Sources</b>	<b>12,827,548</b>		<b>14,481,368</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>15,603,326</b>		<b>18,048,715</b>

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(D) COUNTY ROAD

Budget Summary

Code Description	2008	EdpCode	2009
<b>Appropriations And Other Uses</b>			
App - Public Safety	603,450	D3999N	657,297
App - Transportation	14,999,876	D5999N	17,391,418
<b>TOTAL Appropriations</b>	<b>15,603,326</b>		<b>18,048,715</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>15,603,326</b>		<b>18,048,715</b>

COUNTY OF Saratoga  
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Accounts Receivable	162	DM380	124
<b>TOTAL Other Receivables (net)</b>	<b>162</b>		<b>124</b>
Due From Other Funds	221,711	DM391	414,597
<b>TOTAL Due From Other Funds</b>	<b>221,711</b>		<b>414,597</b>
Due From Other Governments		DM440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>221,872</b>		<b>414,720</b>

COUNTY OF Saratoga  
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
Accounts Payable	129,903	DM600	105,771
<b>TOTAL Accounts Payable</b>	<b>129,903</b>		<b>105,771</b>
Compensated Absenses	30,576	DM687	39,570
<b>TOTAL Other Liabilities</b>	<b>30,576</b>		<b>39,570</b>
Due To Other Funds		DM630	140,148
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>140,148</b>
<b>TOTAL Liabilities</b>	<b>160,479</b>		<b>285,488</b>
Reserve For Encumbrances	61,393	DM821	129,232
<b>TOTAL Reserve For Encumbrances</b>	<b>61,393</b>		<b>129,232</b>
<b>TOTAL Fund Equity</b>	<b>61,393</b>		<b>129,232</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>221,872</b>		<b>414,720</b>



COUNTY OF Saratoga  
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Revenues And Other Sources</b>			
Rental of Equipment	1,176,000	DM2414	1,176,000
<b>TOTAL Use of Money And Property</b>	<b>1,176,000</b>		<b>1,176,000</b>
Sales of Equipment	42,208	DM2665	18,975
Insurance Recoveries		DM2680	306
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>42,208</b>		<b>19,281</b>
Refunds of Prior Year's Expenditures	3,396	DM2701	490
Unclassified (specify)	260,659	DM2770	274,985
<b>TOTAL Miscellaneous Local Sources</b>	<b>264,055</b>		<b>275,475</b>
<b>TOTAL Revenues</b>	<b>1,482,262</b>		<b>1,470,756</b>
Interfund Transfers	2,156,324	DM5031	2,515,746
<b>TOTAL Interfund Transfers</b>	<b>2,156,324</b>		<b>2,515,746</b>
<b>TOTAL Other Sources</b>	<b>2,156,324</b>		<b>2,515,746</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,638,586</b>		<b>3,986,502</b>

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Machinery, Pers Serv	841,352	DM51301	871,185
Machinery, Equip & Cap Outlay	908,659	DM51302	947,157
Machinery, Contr Expend	1,389,559	DM51304	1,600,939
Machinery, Empl Bnfts	485,795	DM51308	490,388
<b>TOTAL Machinery</b>	<b>3,625,364</b>		<b>3,909,669</b>
<b>TOTAL Transportation</b>	<b>3,625,364</b>		<b>3,909,669</b>
<b>TOTAL Expenditures</b>	<b>3,625,364</b>		<b>3,909,669</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,625,364</b>		<b>3,909,669</b>

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(DM) ROAD MACHINERY

Changes in Fund Equity

Code Description	2007	EdpCode	2008
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>53,294</b>	<b>DM8021</b>	<b>61,393</b>
Prior Period Adj - Decrease In Fund Equity	5,123	DM8015	8,994
<b>Restated Fund Equity - Beg of Year</b>	<b>48,171</b>	<b>DM8022</b>	<b>52,399</b>
ADD - REVENUES AND OTHER SOURCES	3,638,586		3,986,502
DEDUCT - EXPENDITURES AND OTHER USES	3,625,364		3,909,669
<b>Fund Equity - End of Year</b>	<b>61,393</b>	<b>DM8029</b>	<b>129,232</b>

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2008	EdpCode	2009
<b>Estimated Revenues And Other Sources</b>			
Intergovernmental Charges	240,000	DM2399N	250,000
Use of Money And Property	1,176,000	DM2499N	1,176,000
Sale of Property And ComP. For Loss	0	DM2699N	23,500
Miscellaneous Local Sources	0	DM2799N	0
Interfund Revenues	2,239,256	DM2801N	2,457,099
<b>TOTAL Estimated Revenues</b>	<b>3,655,256</b>		<b>3,906,599</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,655,256</b>		<b>3,906,599</b>

COUNTY OF Saratoga  
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(DM) ROAD MACHINERY

Budget Summary

Code Description	2008	EdpCode	2009
<b>Appropriations And Other Uses</b>			
Transportation	3,655,256	DM5999N	3,906,599
<b>TOTAL Appropriations</b>	<b>3,655,256</b>		<b>3,906,599</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,655,256</b>		<b>3,906,599</b>

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(EF) ENTERPRISE HEALTH REL FAC

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Cash	347,013	EF200	6,196,751
<b>TOTAL Cash</b>	<b>347,013</b>		<b>6,196,751</b>
Accounts Receivable	2,398,340	EF380	2,746,282
Allowance For Receivables (credit)	-350,000	EF389	-350,000
<b>TOTAL Other Receivables (net)</b>	<b>2,048,340</b>		<b>2,396,282</b>
Due From Other Funds		EF391	118,174
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>118,174</b>
Inventory	74,797	EF445	60,533
<b>TOTAL Inventories</b>	<b>74,797</b>		<b>60,533</b>
Prepaid Expenses	97,777	EF480	100,509
<b>TOTAL Prepaid Expenses</b>	<b>97,777</b>		<b>100,509</b>
Cash, Customers Deposits	143,649	EF235	127,349
<b>TOTAL Restricted Assets</b>	<b>143,649</b>		<b>127,349</b>
Land	54,000	EF101	54,000
Buildings	11,747,263	EF102	11,857,085
Improvements Other Than Buildings	140,773	EF103	140,773
Equipment	1,691,131	EF104	1,682,665
Accum Deprec, Buildings	-7,055,839	EF112	-7,467,368
Accum Depr, Imp Other Than Bld	-115,583	EF113	-123,666
Accum Depr, Machinery & Equip	-1,123,198	EF114	-1,145,054
<b>TOTAL Fixed Assets (net)</b>	<b>5,338,547</b>		<b>4,998,435</b>
<b>TOTAL Assets</b>	<b>8,050,123</b>		<b>13,998,033</b>

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(EF) ENTERPRISE HEALTH REL FAC

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
Accounts Payable	430,710	EF600	254,585
<b>TOTAL Accounts Payable</b>	<b>430,710</b>		<b>254,585</b>
Compensated Absences	720,054	EF687	719,390
Other Liabilities	2,673,467	EF688	2,341,261
<b>TOTAL Other Liabilities</b>	<b>3,393,521</b>		<b>3,060,651</b>
Due To Other Funds	1,239,843	EF630	1,750,244
<b>TOTAL Due To Other Funds</b>	<b>1,239,843</b>		<b>1,750,244</b>
Due To Other Governments		EF631	308,869
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>308,869</b>
Deferred Revenues	21,096	EF691	23,658
<b>TOTAL Deferred Revenues</b>	<b>21,096</b>		<b>23,658</b>
<b>TOTAL Liabilities</b>	<b>5,085,170</b>		<b>5,398,007</b>
Net Assets-Unrestricted (deficit)	2,964,953	EF924	8,600,026
<b>TOTAL Retained Earnings</b>	<b>2,964,953</b>		<b>8,600,026</b>
<b>TOTAL Fund Equity</b>	<b>2,964,953</b>		<b>8,600,026</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>8,050,123</b>		<b>13,998,033</b>

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2007	EdpCode	2008
<b>Non Operating Revenue</b>			
Public Nursing Home Income	16,358,933	EF1650	18,339,757
<b>TOTAL Charges For Services Within Locality</b>	<b>16,358,933</b>		<b>18,339,757</b>
Interfund Transfers	6,305,465	EF5031	946,447
<b>TOTAL Interfund Transfers</b>	<b>6,305,465</b>		<b>946,447</b>
Interest And Earnings	76,014	EF2401	21,216
<b>TOTAL Use of Money And Property</b>	<b>76,014</b>		<b>21,216</b>
Unclassified (specify)	569,501	EF2770	928,736
<b>TOTAL Other</b>	<b>569,501</b>		<b>928,736</b>
Federal Aid, Other Health		EF4489	10,087,134
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>10,087,134</b>
<b>TOTAL Revenues</b>	<b>23,309,913</b>		<b>30,323,290</b>
<b>TOTAL Non Operating Revenue</b>	<b>23,309,913</b>		<b>30,323,290</b>



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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2007	EdpCode	2008
<b>Expenses And Transfers</b>			
Public Nursing Home, Pers Serv	12,249,446	EF45301	12,777,732
<b>TOTAL Public Nursing Home</b>	<b>12,249,446</b>		<b>12,777,732</b>
<b>TOTAL Personal Services</b>	<b>12,249,446</b>		<b>12,777,732</b>
Depreciation	536,105	EF19944	550,521
<b>TOTAL Depreciation</b>	<b>536,105</b>		<b>550,521</b>
Public Nursing Home, Contr Expend	4,294,300	EF45304	4,988,830
<b>TOTAL Public Nursing Home</b>	<b>4,294,300</b>		<b>4,988,830</b>
<b>TOTAL Contractual Expenses</b>	<b>4,830,405</b>		<b>5,539,351</b>
Public Nursing Home, Empl Bnfts	6,331,076	EF45308	6,612,787
<b>TOTAL Public Nursing Home</b>	<b>6,331,076</b>		<b>6,612,787</b>
<b>TOTAL Employee Benefits</b>	<b>6,331,076</b>		<b>6,612,787</b>
<b>TOTAL Expenses</b>	<b>23,410,928</b>		<b>24,929,870</b>
<b>TOTAL Expenses And Transfers</b>	<b>23,410,928</b>		<b>24,929,870</b>

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(EF) ENTERPRISE HEALTH REL FAC

Changes in Fund Equity

Code Description	2007	EdpCode	2008
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	3,663,221	EF8021	2,964,952
Prior Period Adj-Increase In Fund Equity		EF8012	241,654
Prior Period Adj-Decrease In Fund Equity	597,254	EF8015	
Restated Fund Equity - Beg of Year	3,065,967	EF8022	3,206,606
ADD - REVENUES AND OTHER SOURCES	23,309,913		30,323,290
DEDUCT - EXPENDITURES AND OTHER USES	23,410,928		24,929,870
Fund Equity - End of Year	2,964,952	EF8029	8,600,026

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(EF) ENTERPRISE HEALTH REL FAC

Cash Flow

Code Description	2007	EdpCode	2008
<b>Cash Flows From Investing Activities</b>			
Purchase of Investments	6,305,465	EF7151	946,447
Interest Income	39,613	EF7153	21,216
<b>TOTAL Cash Flows From Investing Activities</b>	<b>6,345,078</b>		<b>967,663</b>
Cash&cash Equiv Beg of Year	1,220,991	EF7171	278,564
	<b>1,220,991</b>		<b>278,564</b>
<b>Reconciliation of Operating Income To Cash</b>			
Operating Income (loss)	-6,446,091	EF7181	-9,296,004
Depreciation	536,105	EF7182	550,521
Inc/dec In Assets-Other Than Cash	599,409	EF7183	719,318
Other Reconciling Items	5,589,141	EF7185	8,304,729
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>278,564</b>		<b>278,564</b>

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(G) SEWER

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Cash	69,144	G200	933,633
Cash In Time Deposits	8,434,010	G201	8,443,067
Petty Cash		G210	
<b>TOTAL Cash</b>	<b>8,503,155</b>		<b>9,376,700</b>
Sewer Rents Receivable	715,597	G360	603,867
Accounts Receivable	196,339	G380	131,727
<b>TOTAL Other Receivables (net)</b>	<b>911,936</b>		<b>735,594</b>
Due From Other Funds	456,033	G391	40,150
<b>TOTAL Due From Other Funds</b>	<b>456,033</b>		<b>40,150</b>
<b>TOTAL Assets</b>	<b>9,871,123</b>		<b>10,152,444</b>

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(G) SEWER

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
Accounts Payable	800,346	G600	220,905
<b>TOTAL Accounts Payable</b>	<b>800,346</b>		<b>220,905</b>
Retained Percentages, Cont Pay	34,743	G605	246,508
<b>TOTAL Retained Percentages</b>	<b>34,743</b>		<b>246,508</b>
Compensated Absences	130,864	G687	177,637
Overpayments & Clearing Account	0	G690	0
<b>TOTAL Other Liabilities</b>	<b>130,864</b>		<b>177,637</b>
Due To Other Funds		G630	277,905
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>277,905</b>
<b>TOTAL Liabilities</b>	<b>965,953</b>		<b>922,955</b>
Reserve For Encumbrances	8,895	G821	504
<b>TOTAL Reserve For Encumbrances</b>	<b>8,895</b>		<b>504</b>
Unreserved Fund Balance Appropriated	700,092	G910	3,772
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>700,092</b>		<b>3,772</b>
Unreserved Fund Balance Unappropriated	8,196,183	G911	9,225,212
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>8,196,183</b>		<b>9,225,212</b>
<b>TOTAL Fund Equity</b>	<b>8,905,170</b>		<b>9,229,488</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>9,871,123</b>		<b>10,152,444</b>

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(G) SEWER

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Revenues And Other Sources</b>			
Sewer Rents	8,731,758	G2120	8,855,909
Sewer Charges	1,512,495	G2122	1,557,634
Interest & Penalties On Sewer Accts	2,480	G2128	2,765
<b>TOTAL Departmental Income</b>	<b>10,246,732</b>		<b>10,416,307</b>
Interest And Earnings	476,236	G2401	216,659
<b>TOTAL Use of Money And Property</b>	<b>476,236</b>		<b>216,659</b>
Permits, Other		G2590	311,882
<b>TOTAL Licenses And Permits</b>	<b>0</b>		<b>311,882</b>
Sales, Other	43,938	G2655	43,241
Insurance Recoveries		G2680	342,222
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>43,938</b>		<b>385,463</b>
Refunds of Prior Year's Expenditures	1,847	G2701	-2,121
Unclassified (specify)	509,321	G2770	50,463
<b>TOTAL Miscellaneous Local Sources</b>	<b>511,169</b>		<b>48,343</b>
<b>TOTAL Revenues</b>	<b>11,278,074</b>		<b>11,378,653</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>11,278,074</b>		<b>11,378,653</b>

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(G) SEWER

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Sewer Administration, Pers Serv	261,926	G81101	272,587
Sewer Administration, Contr Expend	289,351	G81104	242,598
Sewer Administration, Empl Bnfts	205,150	G81108	204,489
<b>TOTAL Sewer Administration</b>	<b>756,426</b>		<b>719,675</b>
Sanitary Sewers, Pers Serv	559,216	G81201	592,519
Sanitary Sewers, Equip & Cap Outlay	1,559,172	G81202	1,411,013
Sanitary Sewers, Contr Expend	1,049,618	G81204	1,169,924
Sanitary Sewers, Empl Bnfts	227,902	G81208	235,044
<b>TOTAL Sanitary Sewers</b>	<b>3,395,908</b>		<b>3,408,500</b>
Sewage Treat Disp, Pers Serv	1,793,708	G81301	1,878,774
Sewage Treat Disp, Equip & Cap Outlay	1,912,792	G81302	422,534
Sewage Treat Disp, Contr Expend	1,945,843	G81304	2,262,797
Sewage Treat Disp, Empl Bnfts	690,289	G81308	705,891
<b>TOTAL Sewage Treat Disp</b>	<b>6,342,631</b>		<b>5,269,996</b>
<b>TOTAL Home And Community Services</b>	<b>10,494,966</b>		<b>9,398,170</b>
Debt Principal, Serial Bonds	1,020,000	G97106	1,055,000
<b>TOTAL Debt Principal</b>	<b>1,020,000</b>		<b>1,055,000</b>
Debt Interest, Serial Bonds	456,850	G97107	430,264
Debt Interest, State Loans		G97907	
<b>TOTAL Debt Interest</b>	<b>456,850</b>		<b>430,264</b>
<b>TOTAL Expenditures</b>	<b>11,971,815</b>		<b>10,883,435</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>11,971,815</b>		<b>10,883,435</b>

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(G) SEWER

Changes in Fund Equity

Code Description	2007	EdpCode	2008
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>9,594,333</b>	<b>G8021</b>	<b>8,905,170</b>
Prior Period Adj.- Increase In Fund Equity	14,242	G8012	
Prior Period Adj - Decrease In Fund Equity	9,663	G8015	170,900
<b>Restated Fund Equity - Beg of Year</b>	<b>9,598,911</b>	<b>G8022</b>	<b>8,734,270</b>
ADD - REVENUES AND OTHER SOURCES	11,278,074		11,378,653
DEDUCT - EXPENDITURES AND OTHER USES	11,971,815		10,883,435
<b>Fund Equity - End of Year</b>	<b>8,905,170</b>	<b>G8029</b>	<b>9,229,488</b>



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(G) SEWER

Budget Summary

Code Description	2008	EdpCode	2009
<b>Estimated Revenues And Other Sources</b>			
Est Rev - Departmental Income	10,330,000	G1299N	10,405,000
Est Rev - Use of Money And Property	300,000	G2499N	205,000
Est Rev-Miscellaneous Local Sources	400,000	G2799N	375,000
Est Rev - Interfund Revenues		G2801N	800,000
<b>TOTAL Estimated Revenues</b>	<b>11,030,000</b>		<b>11,785,000</b>
Appropriated Fund Balance	700,092	G599N	3,772
<b>TOTAL Estimated Other Sources</b>	<b>700,092</b>		<b>3,772</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>11,730,092</b>		<b>11,788,772</b>

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(G) SEWER

Budget Summary

Code Description	2008	EdpCode	2009
<b>Appropriations And Other Uses</b>			
App - Home And Community Services	10,231,286	G8999N	9,416,197
App - Debt Service	1,498,806	G9899N	2,372,575
<b>TOTAL Appropriations</b>	<b>11,730,092</b>		<b>11,788,772</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>11,730,092</b>		<b>11,788,772</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Cash In Time Deposits		H201	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Accounts Receivable		H380	254,489
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>254,489</b>
State & Federal Receivables	100,000	H410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>100,000</b>		<b>0</b>
Due From Other Funds	11,875,932	H391	8,835,006
<b>TOTAL Due From Other Funds</b>	<b>11,875,932</b>		<b>8,835,006</b>
Cash Special Reserves		H230	36,813,699
<b>TOTAL Restricted Assets</b>	<b>0</b>		<b>36,813,699</b>
<b>TOTAL Assets</b>	<b>11,975,932</b>		<b>45,903,195</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
Accounts Payable	457,094	H600	318,984
<b>TOTAL Accounts Payable</b>	<b>457,094</b>		<b>318,984</b>
Retained Percentages, Cont Pay	57,963	H605	12,313
<b>TOTAL Retained Percentages</b>	<b>57,963</b>		<b>12,313</b>
Bond Anticipation Notes Payable		H626	38,760,000
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>38,760,000</b>
Due To Other Funds	3,929,897	H630	9,123,849
<b>TOTAL Due To Other Funds</b>	<b>3,929,897</b>		<b>9,123,849</b>
Deferred Revenues	29,750	H691	
<b>TOTAL Deferred Revenues</b>	<b>29,750</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>4,474,703</b>		<b>48,215,147</b>
Reserve For Encumbrances		H821	270,806
<b>TOTAL Reserve For Encumbrances</b>	<b>0</b>		<b>270,806</b>
Unreserved Fund Balance Appropriated	7,501,229	H910	-2,582,758
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>7,501,229</b>		<b>-2,582,758</b>
<b>TOTAL Fund Equity</b>	<b>7,501,229</b>		<b>-2,311,952</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>11,975,932</b>		<b>45,903,194</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Revenues And Other Sources</b>			
Misc Revenue, Other Govts	23,065	H2389	575,076
<b>TOTAL Intergovernmental Charges</b>	<b>23,065</b>		<b>575,076</b>
Interest And Earnings		H2401	396,954
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>396,954</b>
Refunds of Prior Year's Expenditures	14,705	H2701	
Premium & Accrued Interest On Obligations		H2710	397,827
Unclassified (specify)		H2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>14,705</b>		<b>397,827</b>
St Aid-Capital Projects	4,030,488	H3097	
<b>TOTAL State Aid</b>	<b>4,030,488</b>		<b>0</b>
Fed Aid Other Culture & Rec -Cap Proj	12,660	H4897	326,296
<b>TOTAL Federal Aid</b>	<b>12,660</b>		<b>326,296</b>
<b>TOTAL Revenues</b>	<b>4,080,918</b>		<b>1,696,154</b>
Interfund Transfers	426,000	H5031	1,500,000
<b>TOTAL Interfund Transfers</b>	<b>426,000</b>		<b>1,500,000</b>
<b>TOTAL Other Sources</b>	<b>426,000</b>		<b>1,500,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>4,506,918</b>		<b>3,196,154</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
General Govt, Equip & Cap Outlay	2,921,253	H19972	8,667,481
<b>TOTAL General Govt</b>	<b>2,921,253</b>		<b>8,667,481</b>
<b>TOTAL General Government Support</b>	<b>2,921,253</b>		<b>8,667,481</b>
Other Culture And Recreation		H79972	61,450
<b>TOTAL Other Culture And Recreation</b>	<b>0</b>		<b>61,450</b>
<b>TOTAL Culture And Recreation</b>	<b>0</b>		<b>61,450</b>
<b>TOTAL Expenditures</b>	<b>2,921,253</b>		<b>8,728,931</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,921,253</b>		<b>8,728,931</b>

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2007	EdpCode	2008
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>5,915,565</b>	<b>H8021</b>	<b>7,501,229</b>
Prior Period Adj.- Increase In Fund Equity		H8012	
Prior Period Adj - Decrease In Fund Equity		H8015	4,280,403
<b>Restated Fund Equity - Beg of Year</b>	<b>5,915,565</b>	<b>H8022</b>	<b>3,220,826</b>
ADD - REVENUES AND OTHER SOURCES	4,506,918		3,196,154
DEDUCT - EXPENDITURES AND OTHER USES	2,921,253		8,728,931
<b>Fund Equity - End of Year</b>	<b>7,501,229</b>	<b>H8029</b>	<b>-2,311,952</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Land	2,600,524	K101	3,909,357
Buildings	133,843,558	K102	150,872,558
Improvements Other Than Buildings	135,997,917	K103	135,997,917
Machinery & Equipment	24,584,041	K104	24,600,000
Construction Work In Progress	1,793,307	K105	
Accum Deprec, Buildings	-61,767,360	K112	-70,952,993
Accum Depr, Imp Other Than Bld	-77,840,921	K113	-77,840,921
Accum Depr, Machinery & Equip	-13,952,129	K114	-13,952,129
<b>TOTAL Fixed Assets (net)</b>	<b>145,258,937</b>		<b>152,633,789</b>
<b>TOTAL Assets</b>	<b>145,258,937</b>		<b>152,633,789</b>



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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
Total Non-Current Govt Assets	145,258,937	K159	152,633,789
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>145,258,937</b>		<b>152,633,789</b>
<b>TOTAL Fund Equity</b>	<b>145,258,937</b>		<b>152,633,789</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>145,258,937</b>		<b>152,633,789</b>

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(PN) PERMANENT

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Cash	118,303	PN200	118,363
<b>TOTAL Cash</b>	<b>118,303</b>		<b>118,363</b>
<b>TOTAL Assets</b>	<b>118,303</b>		<b>118,363</b>

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(PN) PERMANENT

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
Other Liabilities	118,303	PN688	118,363
<b>TOTAL Other Liabilities</b>	<b>118,303</b>		<b>118,363</b>
<b>TOTAL Liabilities</b>	<b>118,303</b>		<b>118,363</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>118,303</b>		<b>118,363</b>

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(PN) PERMANENT

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Revenues And Other Sources</b>			
Interest And Earnings	6,303	PN2401	3,820
<b>TOTAL Use of Money And Property</b>	<b>6,303</b>		<b>3,820</b>
<b>TOTAL Revenues</b>	<b>6,303</b>		<b>3,820</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,303</b>		<b>3,820</b>

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(PN) PERMANENT

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Other Culture And Rec, Cont Expend	6,303	PN79894	3,820
<b>TOTAL Other Culture And Rec</b>	<b>6,303</b>		<b>3,820</b>
<b>TOTAL Culture And Recreation</b>	<b>6,303</b>		<b>3,820</b>
<b>TOTAL Expenditures</b>	<b>6,303</b>		<b>3,820</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,303</b>		<b>3,820</b>

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(PN) PERMANENT

Changes in Fund Equity

Code Description	2007	EdpCode	2008
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>		<b>PN8021</b>	
ADD - REVENUES AND OTHER SOURCES	6,303		3,820
DEDUCT - EXPENDITURES AND OTHER USES	6,303		3,820
<b>Fund Equity-End of Year</b>		<b>PN8029</b>	

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Cash	142,609	S200	494,841
Cash In Time Deposits	3,284,093	S201	2,319,119
<b>TOTAL Cash</b>	<b>3,426,702</b>		<b>2,813,960</b>
Accounts Receivable	23,972	S380	52,078
<b>TOTAL Other Receivables (net)</b>	<b>23,972</b>		<b>52,078</b>
Due From Other Funds	122,287	S391	99,664
<b>TOTAL Due From Other Funds</b>	<b>122,287</b>		<b>99,664</b>
Cash Special Reserves		S230	
Cash In Time Deposits, Spec Res	2,743,758	S231	4,269,425
<b>TOTAL Restricted Assets</b>	<b>2,743,758</b>		<b>4,269,425</b>
<b>TOTAL Assets</b>	<b>6,316,718</b>		<b>7,235,126</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
Accounts Payable	133,238	S600	141,333
<b>TOTAL Accounts Payable</b>	<b>133,238</b>		<b>141,333</b>
Compensated Absences	12,381	S687	15,847
Overpayments & Clearing Account		S690	
<b>TOTAL Other Liabilities</b>	<b>12,381</b>		<b>15,847</b>
Due To Other Funds		S630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
Deferred Revenues	21,891	S691	30,462
<b>TOTAL Deferred Revenues</b>	<b>21,891</b>		<b>30,462</b>
<b>TOTAL Liabilities</b>	<b>167,510</b>		<b>187,642</b>
Contributed Reserve	3,103,589	S853	4,433,035
<b>TOTAL Contributed Capital</b>	<b>3,103,589</b>		<b>4,433,035</b>
Reserve For Encumbrances		S821	585
<b>TOTAL Reserve For Encumbrances</b>	<b>0</b>		<b>585</b>
Unreserved Fund Balance - Appropriated		S910	
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>0</b>		<b>0</b>
Unreserved Fund Balance Unappropriated	3,045,619	S911	2,613,865
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>3,045,619</b>		<b>2,613,865</b>
<b>TOTAL Fund Equity</b>	<b>6,149,208</b>		<b>7,047,484</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>6,316,718</b>		<b>7,235,126</b>



COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Revenues And Other Sources</b>			
Participants Assessments	3,189,974	S2222	3,152,422
<b>TOTAL Intergovernmental Charges</b>	<b>3,189,974</b>		<b>3,152,422</b>
Interest And Earnings	260,815	S2401	208,404
<b>TOTAL Use of Money And Property</b>	<b>260,815</b>		<b>208,404</b>
Refunds of Prior Year's Expenditures	157,538	S2701	227,863
Unclassified (specify)	15	S2770	159
<b>TOTAL Miscellaneous Local Sources</b>	<b>157,553</b>		<b>228,022</b>
<b>TOTAL Revenues</b>	<b>3,608,343</b>		<b>3,588,848</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,608,343</b>		<b>3,588,848</b>

COUNTY OF Saratoga  
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(S) WORKERS COMPENSATION

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Self Insurance Admin, Pers Serv	157,351	S17101	165,511
Self Insurance Admin, Equip & Cap Outlay		S17102	
Self Insurance Admin, Contr Expend	35,121	S17104	40,339
Self Insurance Admin, Empl Bnfts	68,971	S17108	68,424
<b>TOTAL Self Insurance Admin</b>	<b>261,444</b>		<b>274,274</b>
Benefits And Awards, Contr Expend	1,968,190	S17204	2,412,832
<b>TOTAL Benefits And Awards</b>	<b>1,968,190</b>		<b>2,412,832</b>
<b>TOTAL General Government Support</b>	<b>2,229,633</b>		<b>2,687,106</b>
<b>TOTAL Expenditures</b>	<b>2,229,633</b>		<b>2,687,106</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,229,633</b>		<b>2,687,106</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(S) WORKERS COMPENSATION

Changes in Fund Equity

Code Description	2007	EdpCode	2008
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>4,770,878</b>	<b>S8021</b>	<b>6,149,208</b>
Prior Period Adj.- Increase In Fund Equity	872,453	S8012	
Prior Period Adj - Decrease In Fund Equity	872,832	S8015	3,466
<b>Restated Fund Equity - Beg of Year</b>	<b>4,770,499</b>	<b>S8022</b>	<b>6,145,742</b>
ADD - REVENUES AND OTHER SOURCES	3,608,343		3,588,848
DEDUCT - EXPENDITURES AND OTHER USES	2,229,633		2,687,106
<b>Fund Equity - End of Year</b>	<b>6,149,208</b>	<b>S8029</b>	<b>7,047,484</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(TA) AGENCY

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Cash	6,208,073	TA200	4,500,692
Time Deposits	4,343,139	TA201	4,174,197
Cash, Court & Trust	984,837	TA205	1,148,006
<b>TOTAL Cash</b>	<b>11,536,049</b>		<b>9,822,894</b>
Securities & Mortg Bank Coll	72,646,723	TA459	90,164,863
<b>TOTAL Investments</b>	<b>72,646,723</b>		<b>90,164,863</b>
Due From Other Funds	1,597,875	TA391	6,274,052
<b>TOTAL Due From Other Funds</b>	<b>1,597,875</b>		<b>6,274,052</b>
Other Assets	676,864	TA489	8,391
<b>TOTAL Other</b>	<b>676,864</b>		<b>8,391</b>
<b>TOTAL Assets</b>	<b>86,457,511</b>		<b>106,270,200</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(TA) AGENCY

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
Due To Other Funds		TA630	2,277,353
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>2,277,353</b>
Due To Other Governments	1,281,325	TA631	1,514,384
<b>TOTAL Due To Other Governments</b>	<b>1,281,325</b>		<b>1,514,384</b>
Consolidated Payroll	2,082,997	TA10	818,665
Deferred Compensation	57,724	TA17	
State Retirement	68,104	TA18	11,533
Disability Insurance	1,439	TA19	
Group Insurance	31,854	TA20	-6,242
Nys Income Tax	120,349	TA21	30,500
Federal Income Tax	311,146	TA22	81,231
Income Executions	5,689	TA23	2,045
Assoc & Union Dues	23,115	TA24	
U.S. Savings Bonds	1,633	TA25	703
Social Security Tax	444,996	TA26	156,813
Employees Annuities	222	TA29	5
Guaranty & Bid Deposits	79,553	TA30	185,077
Deposit of Securities By Bank	72,646,723	TA32	90,164,863
Bail Deposits	92,548	TA35	116,785
Court Order Deposits	-1,796	TA36	-1,935
Taxes Collect Other Govts	25,599	TA39	11,872
Tax Redemptions	45,669	TA40	28,894
Child Support Collections	8,594	TA49	
Social Services Trust	1,401,855	TA53	1,622,909
State Training School	1,374	TA56	674
Dog Money	240,362	TA57	227,877
Mortgage Tax	2,083,759	TA58	1,216,555
Court & Trust Fund	984,837	TA61	1,148,006
U.S. Fish & Wildlife Charges		TA73	
Other Funds (specify)	4,417,841	TA85	6,661,633
<b>TOTAL Agency Liabilities</b>	<b>85,176,185</b>		<b>102,478,463</b>
<b>TOTAL Liabilities</b>	<b>86,457,511</b>		<b>106,270,200</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>86,457,511</b>		<b>106,270,200</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Time Deposits	28,230	TE201	26,026
<b>TOTAL Cash</b>	<b>28,230</b>		<b>26,026</b>
<b>TOTAL Assets</b>	<b>28,230</b>		<b>26,026</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
Accounts Payable	6,131	TE600	3,819
<b>TOTAL Accounts Payable</b>	<b>6,131</b>		<b>3,819</b>
Other Liabilities	22,099	TE688	22,207
<b>TOTAL Other Liabilities</b>	<b>22,099</b>		<b>22,207</b>
<b>TOTAL Liabilities</b>	<b>28,230</b>		<b>26,026</b>
Net Assets-Restricted For Other Purposes		TE923	
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Equity</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>28,230</b>		<b>26,026</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Revenues And Other Sources</b>			
Interest And Earnings	6,303	TE2401	3,820
<b>TOTAL Use of Money And Property</b>	<b>6,303</b>		<b>3,820</b>
<b>TOTAL Revenues</b>	<b>6,303</b>		<b>3,820</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,303</b>		<b>3,820</b>



COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2007	EdpCode	2008
<b>Detail Expenditures And Other Uses</b>			
Other Debt, Interest	6,303	TE97897	3,820
<b>TOTAL Debt Interest</b>	<b>6,303</b>		<b>3,820</b>
<b>TOTAL Expenditures</b>	<b>6,303</b>		<b>3,820</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,303</b>		<b>3,820</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2007	EdpCode	2008
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity Beginning of Year</b>		<b>TE8021</b>	
<b>Restated Fund Equity - Beg of Year</b>		<b>TE8022</b>	
ADD - REVENUES AND OTHER SOURCES	6,303		3,820
DEDUCT - EXPENDITURES AND OTHER USES	6,303		3,820
<b>Fund Equity End of Year</b>		<b>TE8029</b>	

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Assets</b>			
Total Non-Current Govt Liabilities	13,865,000	W129	12,810,000
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>13,865,000</b>		<b>12,810,000</b>
<b>TOTAL Assets</b>	<b>13,865,000</b>		<b>12,810,000</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2008

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2007	EdpCode	2008
<b>Liabilities And Fund Equity</b>			
State Loans Payable		W619	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Bonds Payable	13,865,000	W628	12,810,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>13,865,000</b>		<b>12,810,000</b>
<b>TOTAL Liabilities</b>	<b>13,865,000</b>		<b>12,810,000</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>13,865,000</b>		<b>12,810,000</b>

COUNTY OF Saratoga  
Financial Comments  
For the Fiscal Year Ending 2008

(A) GENERAL

Adjustment Reason

Account Code A8015 (\$650,000.00 AJE PER BST AUDIT FOR '07 \$434,511.00 AJE PER BST AUDIT '07, \$40.14 INVENTORY ADJ; \$33,334.53 TO ADJ DWI RESERVE; \$145,048.35 ACCRUAL COMPENSATED AB; (\$33,334.53) TO ADJ DWI RESERVE; \$255,406.02 COMP ABSENCE FICA/MED/RET

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8015 2257.00 ADJ PER BST ADUDIT 07

(D) COUNTY ROAD

Adjustment Reason

Account Code D8015 \$94,929.00 ADJ PER BST AUDIT 07 \$28874.86 ACCRUAL COMPENSATED ABSENCES \$36,072.17 COMP ABSENCE FICA/MED/RET

(DM) ROAD MACHINERY

Adjustment Reason

Account Code DM8015 \$3,627.82 ACCRUAL COMPENSATED ABS \$5,366.20 COMP ABS FICA/MED/RET

(G) SEWER

Adjustment Reason

Account Code G8012 AJE PER BST AUDIT FOR 07

Account Code G8015 COMP ABSENCE

(S) WORKERS COMPENSATION

Adjustment Reason

Account Code S8012 CANCEL

Account Code S8015 \$1,316.86 ACCRUAL COMPENSATED ABS \$129,445.54 2008 CD INTEREST TO RESERVE \$2,149.21 COMP ABSENCE FICA/MED RET

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 AJE PER BST AUDIT FOR '07

Account Code H8015 \$70,250.00 ADJ JE PER BST ADUIT FOR '07 \$4030488.00 ADJ JE PER BST AUDIT FOR '07 \$179,665.49 ADJ JE PER BST AUDIT FOR '07

(EF) ENTERPRISE HEALTH REL FAC

Adjustment Reason

Account Code EF8015 Adj Fund Equity Balance

Account Code EF8012 Increase in Fund Equity Balance

COUNTY OF Saratoga  
Statement of Indebtedness  
For the Fiscal Year Ending 2008

Indebtedness Not Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2008000001	EDPCODE	Amount
Month and Year of Issue		7/22/2008
Purpose of Issue		Sewer Expansion
Current Interest Rate		2.7500
Outstanding Beginning of Year	2P18761	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	32,000,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	
Outstanding End of the Fiscal Year	2P18767	32,000,000
Final Maturity Date		7/22/2009

Bond Anticipation Note No. 2008000002	EDPCODE	Amount
Month and Year of Issue		10/30/2008
Purpose of Issue		Emergency Radio Tower
Current Interest Rate		4.0000
Outstanding Beginning of Year	2P18761	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	6,760,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	
Outstanding End of the Fiscal Year	2P18767	6,760,000
Final Maturity Date		10/30/2009

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		0
Prior Year Adjustment		0
Issued During Fiscal Year		38,760,000
Paid During Fiscal Year		0
Outstanding End of Year		38,760,000
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

COUNTY OF Saratoga  
Statement of Indebtedness  
For the Fiscal Year Ending 2008

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2003000007	EDPCODE	Amount
Month and Year of Issue		8/15/2003
Purpose of Issue		Sewer Halfmoon
Current Interest Rate		3.6500
Outstanding Beginning of Year	2P18771	4,440,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	210,000
Outstanding End of the Fiscal Year	2P18777	4,230,000
Final Maturity Date		8/15/2023

Bond No. 2000000009	EDPCODE	Amount
Month and Year of Issue		3/1/1999
Purpose of Issue		Sewer (EFC)
Current Interest Rate		3.9300
Outstanding Beginning of Year	2P18771	205,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	20,000
Outstanding End of the Fiscal Year	2P18777	185,000
Final Maturity Date		10/15/2017

COUNTY OF Saratoga  
Statement of Indebtedness  
For the Fiscal Year Ending 2008

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2000000008	EDPCODE	Amount
Month and Year of Issue		3/26/1997
Purpose of Issue		Sewer (EFC)
Current Interest Rate		5.1000
Outstanding Beginning of Year	2P18771	9,220,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	825,000
Outstanding End of the Fiscal Year	2P18777	8,395,000
Final Maturity Date		8/15/2017

Total Bond		Amount
Outstanding Beginning of Year		13,865,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		1,055,000
Outstanding End of Year		12,810,000

0

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Total of All Indebtedness

Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Bond		Amount
Outstanding Beginning of Year		13,865,000
Prior Year Adjustment		0
Issued During Fiscal Year		38,760,000
Paid During Fiscal Year		1,055,000
Outstanding End of Year		51,570,000



COUNTY OF Saratoga  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2008

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$14,770.00
Demand Deposits	9Z2011	\$29,648,122.00
Time Deposits	9Z2021	\$56,685,291.00
Total		<u>\$86,348,183.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$2,753,241.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$87,411,622.00
Total		<u>\$90,164,863.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u>                    </u>
Market Value at Balance Sheet Date	9Z4502	<u>                    </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u>                    </u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u>                    </u>
Market Value at Balance Sheet Date	9Z4512	<u>                    </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u>                    </u>

COUNTY OF Saratoga  
Bank Reconciliation  
For the Fiscal Year Ending 2008

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-13 9	\$10	\$0	\$0	\$10
*****-1348	\$7,909	\$0	\$0	\$7,909
*****-0600	\$2,863,589	\$0	\$0	\$2,863,589
*****-3580	\$4,610,016	\$0	\$0	\$4,610,016
*****-5519	\$3,820	\$0	\$0	\$3,820
*****-5508	\$9,740,609	\$0	\$0	\$9,740,609
*****-5895	\$494,798	\$43	\$0	\$494,841
*****-8266	\$22,207	\$0	\$0	\$22,207
*****-8997	\$142,893	\$0	\$87,114	\$55,778
*****-5189	\$91,515	(\$856,874)	\$0	(\$765,359)
*****-9781	\$507,199	\$923	\$0	\$508,122
*****-0986	\$13,764	\$0	\$1,640	\$12,124
*****-4080	\$558,644	\$100	\$0	\$558,744
*****-44 0	\$2,787,274	\$0	\$0	\$2,787,274
*****-52 1	\$785,683	\$0	\$7,564,522	(\$6,778,839)
*****-60 2	\$22,269	\$665	\$0	\$22,934
*****-92 9	\$4,765,769	\$4,372	\$3,936	\$4,766,205
*****-1083	\$1,599,464	\$0	\$0	\$1,599,464
*****-5775	\$31,645	\$0	\$0	\$31,645
*****-1370	\$39,716	\$0	\$0	\$39,716
*****-5446	\$1,553,346	\$51,107	\$0	\$1,604,454
*****-41 3	\$3,711,538	\$0	\$1,308,483	\$2,403,054
*****-06-3	\$703,889	\$0	\$361,192	\$342,698
*****-30 9	\$1,555	\$0	\$0	\$1,555
*****-9194	\$1,495	\$0	\$0	\$1,495
*****-8268	\$1,747	\$0	\$0	\$1,747
*****-26 3	\$453,910	\$5,203	\$0	\$459,113
*****-05 4	\$653,604	\$114	\$0	\$653,718
*****-1089	\$933,497	\$136	\$0	\$933,633
*****-9251	\$926	\$0	\$0	\$926

COUNTY OF Saratoga  
Bank Reconciliation  
For the Fiscal Year Ending 2008

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-CDs	\$57,591,871	\$0	\$0	\$57,591,871
*****-IOUS	\$1,148,245	\$0	\$0	\$1,148,245
Total Adjusted Bank Balance				\$85,723,316
Petty Cash				\$0.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$85,723,316
Total Cash Balance All Funds			9ZCASHB *	\$90,452,038
* Must be equal				

COUNTY OF Saratoga  
Local Government Questionnaire  
For the Fiscal Year Ending 2008

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited?	<u>Yes</u>
If not, are you planning on having an audit conducted?	<u>                    </u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan?	<u>No</u>
If yes, has your municipality used the results to design the system of internal controls?	<u>                    </u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

COUNTY OF Saratoga  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2008

<b>Total Full Time Employees:</b>		1,326			
<b>Total Part Time Employees:</b>		119			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$3,966,753.63	1,085	69	
90158	Police and Fire Retirement	\$1,255,261.27	86		
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$4,893,291.65	1,326	119	
90408	Worker's Compensation Insurance	\$1,533,771.41	1,326	119	
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$110,519.27	9		
90558	Disability Insurance	\$115,055.60	1,209		
90608	Hospital and Medical (Dental) Insurance	\$18,180,256.84	1,132	22	583
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$303,450.00	185		
91890	Other Employee Benefits	\$0.00			
<b>Total</b>		<b>\$30,358,359.67</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$30,323,222.02</b>			

COUNTY OF Saratoga  
Energy Costs and Consumption  
For the Fiscal Year Ending 2008

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$320,492	122,249	gallons	
Diesel Fuel	\$656,163	215,564	gallons	
Fuel Oil	\$28,000	9,839	gallons	
Natural Gas	\$172,094	155,188	cubic feet	THM
Electricity	\$786,085	4,391,436	kilowatts	
Coal	\$		tons	

## CERTIFICATION OF CHIEF FISCAL OFFICER

I, SAMUEL J. PITCHERALLE, hereby certify that I am the Chief Fiscal Officer of the COUNTY of SARATOGA, and that the information provided in the annual financial report of the COUNTY of SARATOGA, for the fiscal year ended 12/31/2008, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the COUNTY of SARATOGA, and adopted by me as my signature for use in conjunction with the filing of the COUNTY of SARATOGA's annual financial report, I am evidencing my express intent to authenticate my certification of the COUNTY of SARATOGA's annual financial report for the fiscal year ended 12/31/2008 and filed by means of electronic data transmission.

GEORGE B. MARTIN  
Name of Report Preparer if different  
than Chief Fiscal Officer

410100000000  
Name

(518) 884-4724  
Telephone Number

DIRECTOR OF FINANCE  
Title

40 MCMASTER STREET BALLSTON  
Official Address

04/08/2009  
Date of Certification

(518) 884-4724  
Official Telephone Number

# **COUNTY OF SARATOGA, NEW YORK**

## **Notes to Financial Statements**

**December 31, 2008**

### **I. Summary of Significant Accounting Policies**

The financial statements of the County of Saratoga have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

#### **A. Reporting Entity**

The County of Saratoga, New York, was established in 1791. The County is governed by the County Law and other general laws of the State of New York. The governing body consists of 23 supervisors representing the 19 towns and 2 cities within the county. Two supervisors represent the Town of Clifton Park and the City of Saratoga Springs each. Each municipal unit having a population of less than 20,000, according to the last decennial census, elects one supervisor. Each municipal unit having a population of more than 20,000 elects an additional supervisor for each additional 20,000 of population, or portion thereof. The Board votes by a weighted voting system in which each Supervisor casts one vote for each person in his municipality, according to the last decennial census. Where a municipality has more than one supervisor, each supervisor casts a number of votes equal to the population of the municipality divided by the number of supervisors representing it. The Chairman of the Board, elected by the board each year, is the chief executive officer of the county. The County Treasurer, elected for a four-year term, is the chief fiscal officer of the county. The County Clerk, Sheriff, and District Attorney are constitutional officials and are elected in accordance with constitutional provisions.

The County provides the following principal services: police and law enforcement, educational assistance for county residents attending community colleges, economic assistance, health and nursing services, maintenance of county roads and a part county sewer system. The County administers the Job Training Partnership Act children and adult services (JTPA) program for Saratoga, Warren and Washington Counties.



**1. Included in the Reporting Entity:**

Saratoga County Department of Public Works  
Saratoga County Sewer District  
Maplewood Manor Saratoga-County Infirmary

**2. Excluded from the Reporting Entity**

The following organizations, functions, and activities are related to Saratoga County but are not included in the reporting entity as they have complete control over their own budgets and use of funds, operating without County control or approval. Oversight is not vested in the County Board for these organizations:

Saratoga County Industrial Development Agency  
Saratoga County Soil & Water Conservation District  
Saratoga Lake Protection and Improvement District  
Saratoga County Water Authority

**B. Fund Accounting**

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The County records its transactions in the fund types and account groups described below.

## 1. **Fund Categories**

- a. **Governmental Funds** – Governmental funds are those through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus of the governmental funds is upon determination of financial position and changes in financial position. The following are the County's governmental fund types.

General Fund – the principal operating fund and includes all operations not required to be recorded in other funds.

Special Revenue Funds – used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Fund - used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by the enterprise, or internal service funds.

Debt Service Fund – used to account for current payments of principal on general obligation long-term debt.

- b. **Proprietary Funds** – used to account for ongoing organizations or activities, which are similar to those often, found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position. The following proprietary fund(s) are utilized.

Enterprise Funds – used to account for the following operations:

Maplewood Manor (Saratoga County Infirmary)

- c. **Fiduciary Funds** – used to account for assets held by the local government in a trustee or custodial capacity:

Trust and Agency Funds – used to account for money (and/or property) received and held in the capacity of trustee, custodian or agent. These include expendable trusts, non-expendable trust, and agency funds.

## **2. Account Groups**

Account groups are used to establish accounting control and accountability for general fixed assets and general long-term debt. The two account groups are not “funds”. They are concerned with measurement of financial position and not results of operations.

The General Fixed Assets Account Group – used to account for land, buildings, improvements other than buildings, and equipment utilized for general government purposes, except those accounted for in proprietary funds.

The General Long-Term Debt Account Group – used to account for all long-term debt except that accounted for in proprietary funds.

## **C. Basis of Accounting/Masurement Focus**

The accounting policies of the County of Saratoga, New York, conform to generally accepted accounting principles (GAAP). The County's accounting and reporting conform to recommendations of the American Institute of Certified Public Accountants industry audit guide entitled, "Audits of State and Local Governmental Units". This audit guide is based upon the accounting principles presented in the National Council on Governmental Accounting Publication, "Governmental Accounting and Financial Reporting Principles" (NCGA Statement 1) and are adhered to by the County. Its purpose is to promote greater uniformity in accounting and reporting practices of governmental units.

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenditures/ expenses. The various funds are summarized by type in the financial statements.

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (except those accounted for in the enterprise fund) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination.

Modified Accrual Basis – All Governmental Funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.

Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Material revenues that are accrued include real property taxes, state and federal aid, sales tax and certain user charges. If expenditures are the prime factor for determining eligibility, revenues from federal and state grants are accrued when the expenditure is made.

Expenditures are recorded when incurred except that:

1. Expenditure for prepaid expense and inventory-type items are recognized at the time of purchase.
2. Principal and interest on indebtedness are not recognized as an expenditure until due.
3. Compensated absences, such as vacation and sick leave that vests or accumulates, are charged as an expenditure when paid.

Accrual Basis – Proprietary funds are accounted for on the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recorded when incurred. Fixed assets and long-term liabilities related to these activities are recorded within the funds.

Account Groups – General fixed assets are recorded at actual or estimated cost or, in the case of gifts and contributions, at the fair market value at the time received. No provision for depreciation is made. General long-term debt liabilities are recorded at the par value of the principal amount. No liability is recorded for interest payable to maturity.

#### **D. Budgetary Data**

##### **1. General Budget Policies**

The County's Procedures for establishing the budgetary data reflected in the financial statements are as follows:

- a. No later than November 15, the Budget Officer is to submit a tentative budget with the Clerk of the Board for the fiscal year commencing the following January. The tentative budget includes

proposed expenditures and a means of financing them.

- b. Public hearings are conducted to obtain taxpayer comments.
- c. No later than December 20, the Board of Supervisors is to adopt the county budget.
- d. The County Administrator (Budget Officer) is authorized to transfer certain budgeted amounts within departments, within a fund; however, any revisions that alter total expenditures of any department or fund must be approved by the Board of Supervisors.

## **2. Encumbrances**

Encumbrance accounting is employed in all governmental funds. With encumbrance accounting, purchase orders and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations. Open encumbrances do not constitute expenditures or liabilities.

## **E. Revenues, Expenditures and Expenses**

### **1. Property Taxes and Collection**

The property taxes are levied each January 1, on the full-assessed value for all taxable real property located within the county. The initial responsibility for collecting county property taxes rests with the 19 towns and 2 cities.

The two cities remit to the County; all taxes levied for County purposes within the cities and the cities enforce tax liens for unpaid taxes. Outside the cities, the County is responsible for collecting unpaid taxes; the towns, villages, and school districts receive their entire levies. Based on historical statistics the County will ultimately collect 100% of the original tax levy.

### **2. Sales Tax**

Effective June 1, 2002, the City of Saratoga Springs reimposed its own sales tax, abrogating the then existing distribution formula. For sales on or after that date, there is a 1-½% county sales tax within the City of Saratoga Springs and 3% county sales tax elsewhere in the county. In accordance with Section 1262 of the New York State Tax Law, the additional 1 ½% collected outside the City of Saratoga Springs is distributed to the City of

Mechanicville and each town and village within the County, proportionately to its share of the full value of taxable real property outside Saratoga Springs.

Special annual distributions are made to the City of Mechanicville (\$542,000) and the Town of Milton (\$60,000) by permission of the State Legislature and direction of the Board of Supervisors.

### **3. Vacation, Sick Leave, and other Compensated Absences**

Under the terms of Union contracts, County employees are granted three days of personal time annually, vacation, and sick leave in varying amounts. Employees may accrue a maximum of 200 days sick leave. In the event of termination, employees are reimbursed for unused vacation time, unpaid compensatory time and up to three days personal time but are not paid for unused sick time. A liability has been recorded in all funds for the estimated vacation, unpaid compensatory time and personal time due to December 31, 2008. The total amount of this accrual in all funds for compensated absences is \$3,133,165.

### **4. Medicaid Claims**

Physicians, hospitals, pharmacists and others who provide services to public assistance recipients, and other individuals enrolled in the Medicaid Assistance program, are entitled to reimbursement of the defined costs of such services through the State, Federal and locally funded Medicaid programs. Prior to June 1981, the County had the initial responsibility of processing and paying such claims and was later reimbursed for the State and Federal portions. From June 1981 to 2005, the County participated in a statewide system utilizing an outside service bureau to process and pays such claims. The County was subsequently billed by the state for its share of paid claims. At any point in time, unpaid claims for services rendered by providers were either being processed by the service bureau or were still to be reported by the providers. Due to a legislative enactment of a Medicaid cap we no longer need to accrue for the so-called lag factor (money outstanding with providers) not processed through the state MMIS.

## **5. Post Employment Benefits**

The County provides health insurance coverage and Medicare reimbursement for retirees in accordance with the coverage the employee had at the time of retirement (individual or family). Retirees under 65 are covered by regular health insurance. Those over 65 are covered by the Medicare rate and those who are eligible, receive Medicare reimbursement. During 2008, \$4,967,633 was paid on behalf of 583 retirees and recorded as expenditures in the funds and departments in which each employee worked at the time of retirement.

## **II. Stewardship, Compliance, Accountability**

### **A. Assets**

#### **1. Cash and Investments**

While the Saratoga County Treasurer, the County's chief fiscal officer, has the principal responsibility for safeguarding the financial assets of the County and for obtaining a reasonable return on the investment of those assets, the Board of Supervisors also shares the responsibility for protecting County funds. Moreover, the Board has an obligation, under New York State Law, to define and delimit those instruments, which it regards as acceptable for the investment of Saratoga County funds. Therefore, both to comply with applicable statutes and regulations and to offer appropriate guidance to the Saratoga County Treasurer, the Board of Supervisors establishes this investment policy.

- a. The Treasurer may deposit funds in any financial institution, which is a commercial bank with a branch office within Saratoga County if it meets the minimum capital and debt criteria described in Section II and has been approved as a depository by the Board of Supervisors. Each such bank must execute a depository undertaking and an assignment of collateral agreement with the County Treasurer; such agreements will call for the provision, by the bank, to the County Treasurer, of annual financial statements and quarterly "call reports". All County deposits must be secured by collateral in accordance with Section (d) of this policy.

b. Primary Capital defined as the sum of common stock, perpetual preferred stock, capital surplus, undivided profits, reserves for contingencies and other capital reserves, mandatory convertible instruments, the allowance for possible loan and lease losses, and any minority interest in the equity accounts of consolidated subsidiaries. Excess Problem Loans are defined as the amount by which problem loans (those still accruing but past due by 90 days or more, those not accruing and renegotiated “troubled” debt) exceed the allowance for loan and lease losses.

c. To qualify as a depository of Saratoga County funds, a bank must meet four of the following financial criteria. With respect to any bank, which is a subsidiary of another bank, these criteria will be applied to the parent bank.

- i. Ratio of Primary Capital to assets – greater than 7%
- ii. Ratio of liquid assets to deposit – greater than 25%
- iii. Ratio of the sum of Excess Problem Loans and foreign loans to equity less than 30%
- iv. Return on investment – greater than .5%
- v. Outstanding loans to mature to be re-priced within twelve months – greater than 20%

d. Saratoga County’s deposits in each qualified bank, or family of banks, are limited to the lesser of 75% of Primary Capital or the maximum amount set forth in the Board of Supervisors’ Designation of Depositories.

e. Each depository bank must provide collateral for all Saratoga County Deposits and investments it holds to the extent that their sum exceeds federal deposit insurance, if any, for such accounts. The collateral must consist of securities acceptable to the County and have an aggregate market value of 105% of the deposits secured. Collateral must be held by a third party, in trust for, in safekeeping, in a restrained account, or otherwise specifically segregated as collateral for the public funds of Saratoga County. That third party shall be financial institution of the depository bank’s choice, subject to the approval of the County Treasurer, which has entered into an escrow/custodian agreement with the depository bank and the County Treasurer. Under that agreement, the depository bank will have the right to the income from the collateral and the right to substitute alternative, acceptable collateral. The County will be notified of any substitution or reduction of collateral and will have an undisputed right of delivery of the collateral in the event of a default by the depository



bank. The custodian need not have physical possession of the collateral but may hold the collateral in book entry form acceptable to the County Treasurer.

f. The Treasurer may, from time to time, invest County funds not immediately needed for County purposes in (a) an interest-bearing account in that approved depository bank offering the highest interest rate at the time of the investment, but only to the extent that all such investments and deposits in that depository bank do not exceed the amounts set forth in Section III or (b) by purchase of securities permitted by Section 11 of the General Municipal Law and authorized by the Board of Supervisors.

g. The County Treasurer will report monthly to the Law & Finance Committee on the status of all County investments and deposits. The Law & Finance Committee will annually review this policy and, at its discretion, recommend changes to the Board of Supervisors.

h. At December 31, 2008, all county cash was in authorized checking accounts, municipal savings accounts and certificates of deposit.

**B. Economic Development**

The Board of Supervisors in 1995 approved a separate organization in the Special Grant Fund for economic development. \$1,845,000.00 was transferred from the General Fund for this purpose. The Board of Supervisors or Economic Development Committee must approve each project and upon approval, the project is budgeted and the Board appropriates Fund Balance. Each project will be reviewed individually. No reserve has been set-aside for this.

**C. Fixed Assets**

The total fixed assets net of accumulated depreciation included in the report is \$152,633,789. This figure includes land, buildings, improvements, and machinery and equipment and construction work in progress.

**D. Liabilities**

**Contributions for Retirement Benefits**

The County of Saratoga participates in the New York State and Local Employees' Retirement System (ERS), and the Public Employees' Group Life Insurance Plan (Systems). These are cost sharing multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the custody and control of their funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244-0001.

The Systems are noncontributory for employees who joined the New York State and Local Employees' Retirement System before 7/28/76; employees joining after 7/28/76 contribute 3% of their salary, until they are in the retirement system for ten years. Under the authority of the NYSRSSL, the Comptroller annually certifies the rates, expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

The County of Saratoga is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years were:

**ERS**

2006	5,538,905
2007	5,615,165
2008	5,221,615

The contributions made to the Systems were equal to 100 percent of the contributions required for each year. The County takes advantage of a "discount" offered by the Comptroller's Office due to our paying our retirement liability by December 15.

**E. Deferred Revenue - Property Tax**

At December 31, 2008, our deferred tax revenue account equals our uncollected County taxes, using the 60-day rule.

## **F. Capital Projects**

A summary of the Capital Projects at December 31, 2008 is as follows:

HA-Sewer Plant Upgrade -This project was approved for \$17,040,000.00.

Financing for this project was obtained from the New York State Corporation for \$10,385,227.00 that matured on March 5, 1997, at which time bonds were issued for this project and the note was paid. The bond issue was for \$16,501,800. Project completed, bonds being paid.

HB-Water Agency - This project is in the early stages. In 2007, an independent Water Authority was created. The Water Authority made a loan payment of \$6,207,780.82 on 10/31/08, which included interest of \$207,780.82. The County is still owed \$4,521,477.32 plus interest as of 12/31/08.

HC-Solid Waste - This is a current project funded through General Fund transfers.

HD-Building Renovation - This project is complete.

HE-Emergency Radio Communication - This project is for the improvement of emergency radio communication throughout the county. In 2000, \$6,000,000 was transferred from General Fund to Emergency Radio Communication for use with this project. \$6,760,000 BAN was issued 10/30/08.

HF-Jail Expansion – It is necessary to make improvements to the Saratoga County Correctional Facility in order to bring it into compliance with regulations by the New York State Corrections Department. This project will be complete in 2009.

HG-Zim Smith Trail- the Board appropriated \$858,000 of Federal and State Grant funds and County funds for the development of the Zim Smith Trail

HH-Sewer Extension Project – This authorized construction of an addition to Saratoga County Sewer District No. 1, authorizing the issuance of serial bonds in an aggregate principal amount not to exceed \$5,200,000 of Saratoga County, New York. The project has been completed, bonds are being paid.

HI-Complex Renovation- The center courtyard in the County complex is being renovated and \$1,000,000 was transferred from the General Fund in 2006 for this project. \$426,000 was transferred from the General Fund in 2007.

HJ - Public Safety Building – This authorized the architectural design for a new Public Safety Building.

HK – Sewer District #1 Expansion Project – This authorized construction of an expansion and upgrade to the Sewer District Treatment Plant, authorizing the issuance of serial bonds in the amount of \$52,224,921. \$32,000,000 BAN was issued 7/22/08.

HL- Animal Shelter Building – This authorized the design and construction of a new Saratoga County Animal Shelter.

### **G. General Long-Term Debt Group of Accounts**

The County, like most governmental units, borrows money in order to acquire land; equipment; construct buildings and improvements. This policy enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of these capital assets. These long-term liabilities are recorded in the general long-term debt account group. The provision to be made in the future budgets for capital indebtedness represents the amount, exclusive of interest, authorized by the Board of Supervisors to be collected in future years from taxpayers and others for liquidation of the long-term liabilities.

1. The following is a statement of Serial Bonds and maturity schedule, and State Loans Payable at December 31, 2008.

<u>Description of Issue</u>	<u>Issue Date</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Payable to Maturity</u>
County Sewer District	2003	2023	3.65%	4,230,000
Environmental Facilities	1997	2017	*	8,395,000
Environmental Facilities	1999A	2017	*	<u>185,000</u>
				<u>\$12,810,000</u>

\*Note: The interest rates vary during the life of the bond.

2. A summary of changes in long-term debt is as follows:

<u>Long-Term Debt Group of Accounts</u>	
Balance 01/01/08	\$13,865,000
Debt Added	0
Debt Retired	<u>(1,055,000)</u>
Balance 12/31/08	<u>\$12,810,000</u>

The annual requirements to amortize debt outstanding on Bonds as of December 31, 2008 are as follows:

(Sewer Bonds)	Principal	Interest	Total
2009	\$ 215,000	\$ 154,395	\$ 369,395
2010-2023	<u>4,015,000</u>	<u>1,185,155</u>	<u>5,200,155</u>
Total	<u>\$4,230,000</u>	<u>\$1,339,550</u>	<u>\$5,569,550</u>

County of Saratoga, New York  
Notes to Financial Statements

(Environmental Facilities) 1997

2009	845,000	461,045	1,306,045
2010-2017	<u>7,550,000</u>	<u>1,938,192</u>	<u>9,488,192</u>
	<u>\$8,395,000</u>	<u>\$2,399,237</u>	<u>\$10,794,237</u>

(Environmental Facilities) 1999A

2009	20,000	8,359	28,359
2010-2017	<u>165,000</u>	<u>35,610</u>	<u>200,610</u>
	<u>\$185,000</u>	<u>\$ 43,969</u>	<u>\$228,969</u>

3. Short-Term Debt

On July 22, 2008 Saratoga County issued Bond Anticipation Notes (CUSIP #: 803480) for \$32,000,000 with an interest rate of 2.75% to yield 1.57%.

On October 30, 2008, Saratoga County issued Bond Anticipation Notes for \$6,760,000 with an interest rate of 4.0% to yield 3.25%.

Summary of BANs

<u>Description</u>	<u>BAN Amount</u>	<u>Interest Rate</u>
Sewer	\$32,000,000	2.75%
Emergency Radio	<u>6,760,000</u>	4.0%
Total	\$38,760,000	

4. At December 31, 2008, the County had used approximately .350% of its statutory debt limit.
5. The statement of long-term debt includes State Loans Payable for \$8,580,000. This is the liability at 12/31/08 for the Sewer Plant Upgrade as described under capital project HA.

## **H. Interfund Transactions**

### **1. Interfund Transfers**

The following is a summary of interfund transfers for the year ended December 31, 2008:

<u>Transfer To</u>	<u>From General</u>
County Road Fund	\$12,299,714
Road Machinery Fund	2,515,746
Maplewood Manor	946,447
HJ- Public Safety Bldg	1,000,000
HL – Animal Shelter	500,000
Economic Development	300,000
Sewer	0
Self-Ins.	0
Trust	<u>0</u>
	<u>\$17,561,907</u>

### **2. Interfund Receivables and Payables**

Interfund receivables and payables at December 31, 2008 were as follows:

<u>Fund Type</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$ 0	\$ 2,896,255
Special Grant	0	43,499
County Road	727,610	0
Road Machinery	274,449	0
Enterprise Health Fac.	0	1,632,070
Sewer	0	237,755
Worker's Comp	99,664	0
Capital Projects	0	288,843
Trust	<u>3,996,699</u>	<u>                    </u>
Total	<u>\$ 5,098,422</u>	<u>\$ 5,098,422</u>

## **I. Contingent Liabilities**

An amount of \$1,887,149.00 is recorded in the General Fund as Accounts Payable for Judgments and Claims. This liability is recorded to cover any losses from litigation that is not covered by insurance.