



Essex County Office of the Manager

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How does state and federal mandated expenses impact your Essex County Tax Levy?

Over the last few years there has been considerable discussion related to mandated expenses that County governments are asked to pay for and how those expenses impact the County's tax levy.

The New York State Association of Counties (NYSAC) recognizing that 9 State mandates consume 90 percent of the county property tax levy statewide. NYSAC began the 9 for 90 Campaign to communicate the challenges counties face in addressing a property tax crisis that stems from decisions made in the State Capitol, and not at the County.

The following table represent Essex County mandated items and how those items impact our tax levy.

Mandated Item	2012 Net Cost	2013 Net Cost	Increased Cost
Medicaid	\$6,733,933.00	\$6,858,191.00	\$124,258.00
PreSchool Special Ed	\$706,515.00	\$869,433.00	\$162,918.00
Early Intervention	\$77,114.00	\$180,676.00	\$103,562.00
Indigent Defense	\$701,648.00	\$905,559.00	\$203,911.00
Probation	\$609,944.00	\$653,456.00	\$43,512.00
Pensions (amortized)	\$2,962,315.00	\$3,352,468.00	\$390,153.00
Temporary Assistance/Safety Net	\$463,819.00	\$470,831.00	\$7,012.00
Child Welfare/Preventive Serv.	\$1,845,631.00	\$2,652,547.00	\$806,916.00
TOTALS	\$14,100,919.00	\$15,943,161.00	\$1,842,242.00

The amount Essex County raised on the tax levy in 2012 was \$16,276,443.00, which was comprised of \$14,100,919.00 in mandated expenses.

The New York State implemented tax cap calculation allows for an increase in the levy for 2013, which equates to **\$383,636.00**. This represents the allowed amount under the tax cap that we would be able to increase the 2013 tax levy, without passing an override.

The mandated items listed in the table above would exceed the tax cap calculation by \$1,458,606.00. All of these increased costs are determined and controlled by the State of New York and/or the Federal Government, and are passed down to the County to be paid for on our tax levy.

The increase in mandated costs alone, without considering any other costs within our budget, would result in a 11.32% increase above the 2012 tax levy.