
Wyoming County

November 21st, 2017 Presented by: Janis Cook, Budget Officer

2018 BUDGET PRESENTATION



SUMMARY OF PROPOSED 2018 BUDGET

- Proposed budget
 - ❖ \$ 134,376,566
- Proposed tax levy
 - ❖ \$ 21,031,622
 - 3.48% increase
- Taxable Valuation
 - ❖ \$2,080,646,813
 - 1.77% increase
- Proposed tax rate @ 100% assessment
 - ❖ **\$9.11** per thousand
 - 2.82% increase

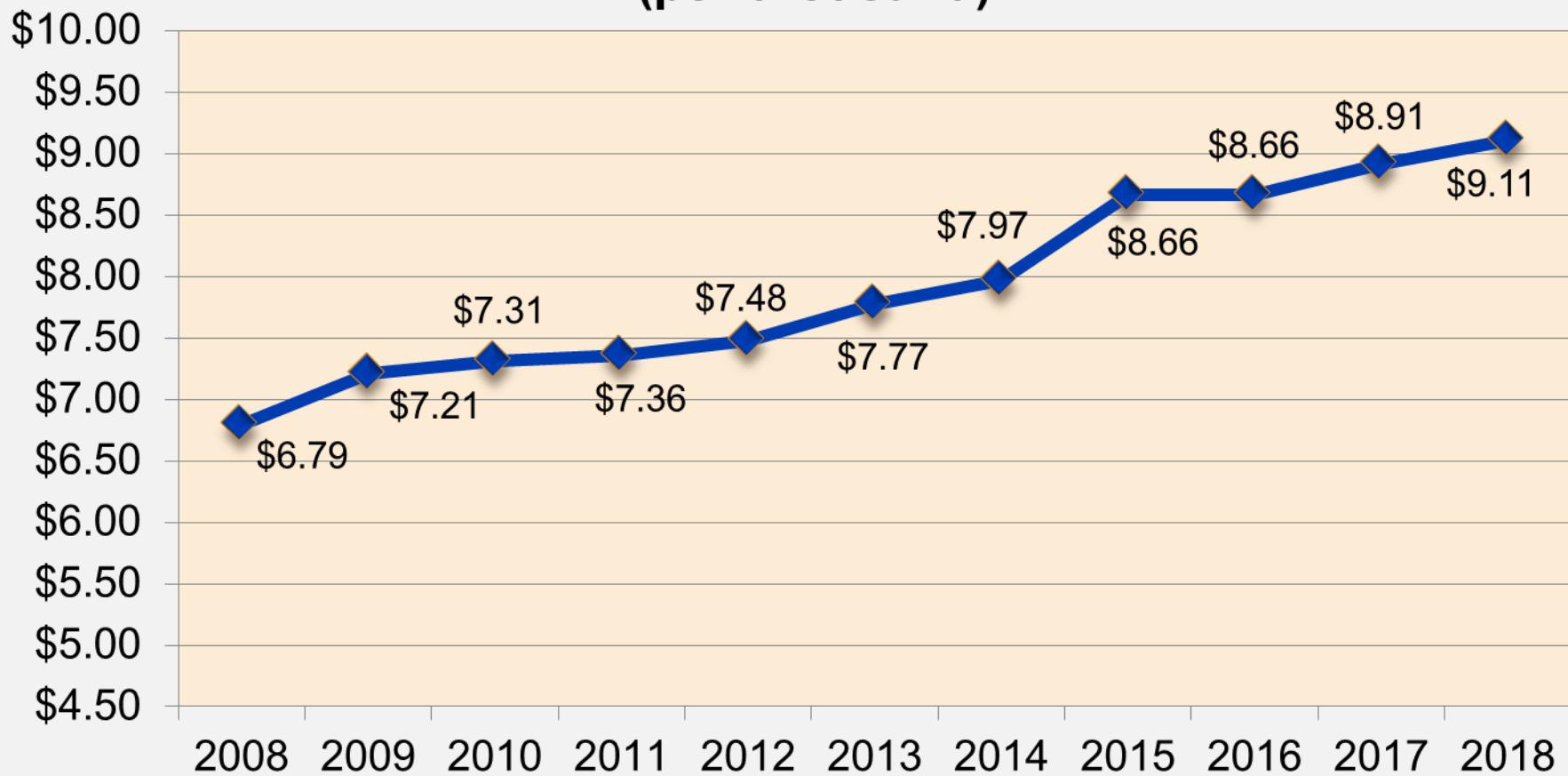
PROPERTY TAX LEVY AND RATE

	2017	2018	Amt change from prior yr	% change from prior yr
Property Tax Levy	\$ 20,324,000	\$ 21,031,622	\$ 707,622	3.48%
Taxable Valuation	\$ 2,044,543,907	\$ 2,080,646,813	\$ 36,102,906	1.77%
Full Valuation	\$ 2,281,842,582	\$ 2,305,027,455	\$ 23,184,873	1.02%
**Property Tax Rate	\$ 8.86	\$ 9.11	\$ 0.25	2.82%

**100% Equalization in both FY 2017 & 2018

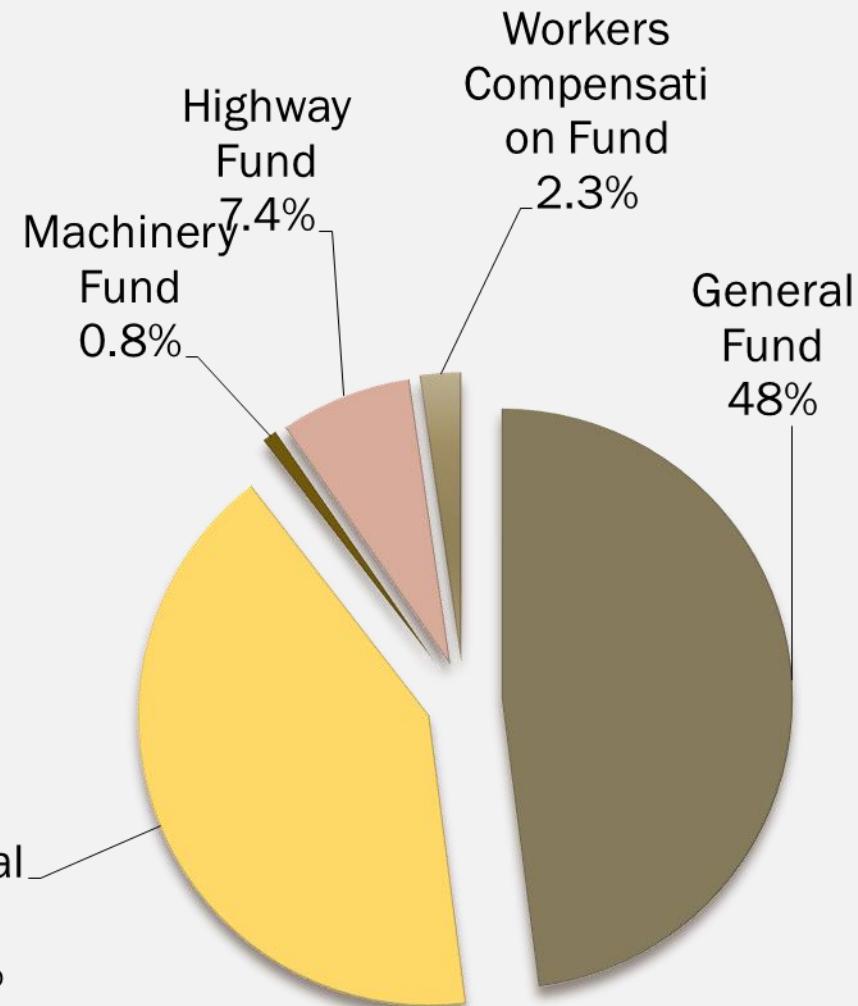
PROPERTY TAX RATE HISTORY

Tax Rate 2008 - Tentitive 2018
(per thousand)

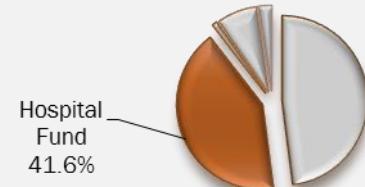


PROPOSED BUDGET BREAKDOWN

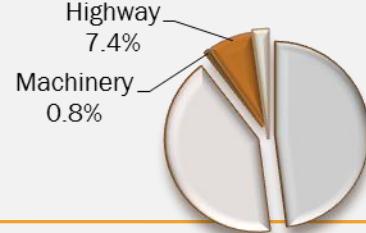
APPROPRIATION BY FUND	EXPENDITURE	%
General Fund	64,468,673.72	47.98%
Hospital Fund	55,852,950.00	41.56%
Machinery Fund	1,120,042.00	0.83%
Highway Fund	9,876,937.88	7.35%
Workers Compensation Fund	3,057,962.00	2.28%
Capital Improvement Fund	0.00	0.00%
Total Budgeted Expenditures	134,376,565.60	100.00%



HOSPITAL FUND

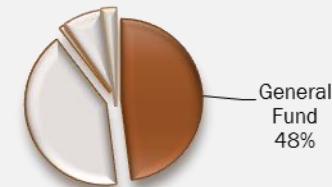


Hospital Fund		Adopted 2017	Tentative 2018	Change Amount Inc / (Dec)
Total Revenues		54,380,510.00	55,852,950.00	1,472,440.00
.1	Personal Svc	21,642,739.00	22,512,816.00	870,077.00
.2	Capital	500,000.00	0.00	(500,000.00)
.4	Contractual	20,078,070.00	20,570,944.00	492,874.00
.6	Principal Pmt	1,158,650.00	840,599.01	(318,050.99)
.7	Interest Pmt	854,985.00	185,300.99	(669,684.01)
.8	Fringe	10,146,066.00	11,743,290.00	1,597,224.00
.9	Transfers	0.00	0.00	0.00
Total Expenditures		54,380,510.00	55,852,950.00	1,472,440.00
Fund Balance		0.00	0.00	0.00
Levy		0.00	0.00	0.00



HIGHWAY & MACHINERY FUND

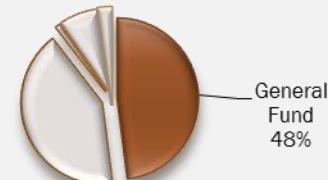
Highway & Machinery Fund		Adopted 2017	Tentative 2018	Change Amount Inc / (Dec)
Total Revenues		8,846,708.88	10,439,057.88	1,592,349.00
.1	Personal Svc	1,360,401.00	1,483,726.00	123,325.00
.2	Capital	381,212.00	100,000.00	(281,212.00)
.4	Contractual	6,478,011.88	8,227,992.88	1,749,981.00
.6	Principal Pmt	150,000.00	150,000.00	0.00
.7	Interest Pmt	3,750.00	3,750.00	0.00
.8	Fringe	986,713.00	1,031,511.00	44,798.00
.9	Transfers	0.00	0.00	0.00
Total Expenditures		9,360,087.88	10,996,979.88	1,636,892.00
Fund Balance		(513,379.00)	(557,922.00)	(44,543.00)
Levy		0.00	0.00	0.00



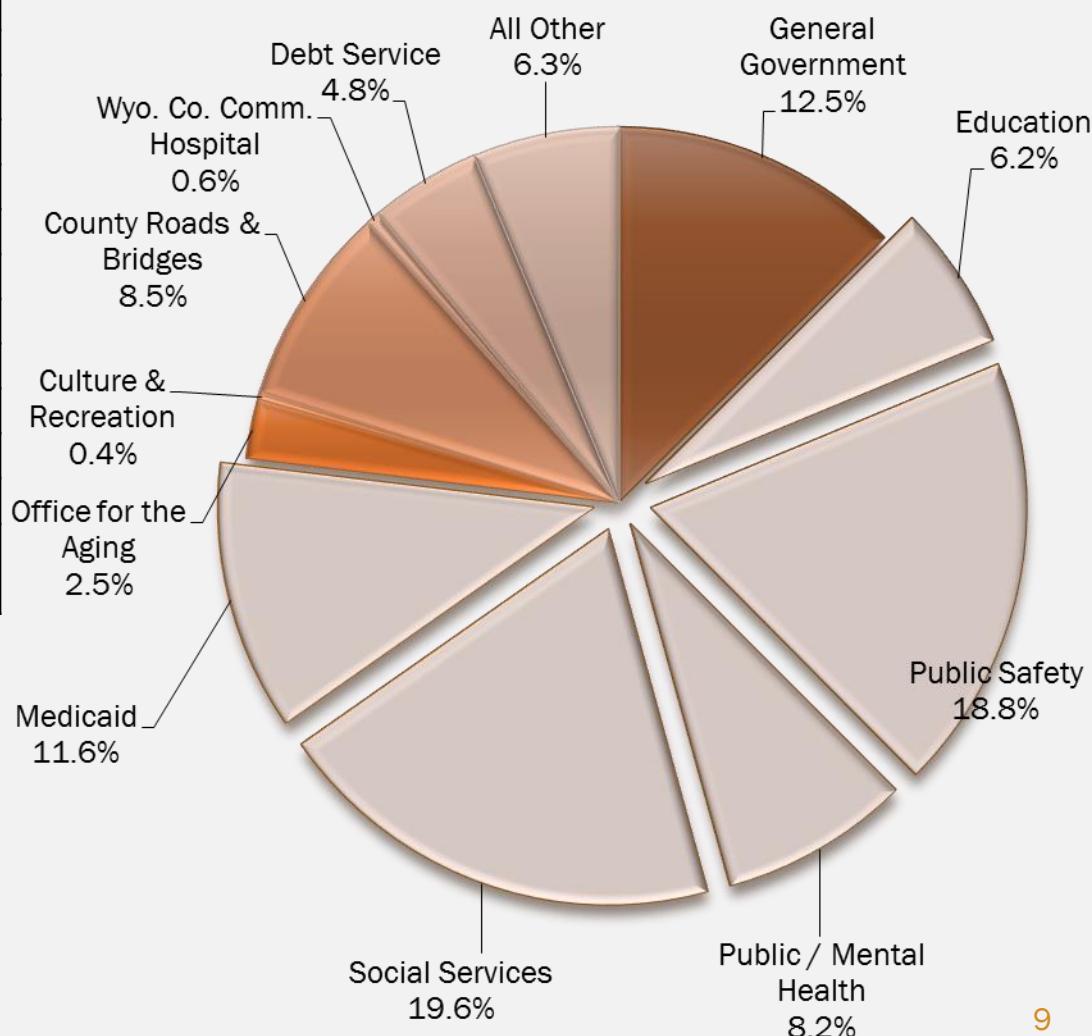
GENERAL FUND

General Fund		Adopted 2017	Tentative 2018	Change Amount Inc / (Dec)
Total Revenues		40,492,614.32	41,977,051.72	1,484,437.40
.1	Personal Svc	14,194,593.60	15,281,696.10	1,087,102.50
.2	Capital	287,500.00	294,650.00	7,150.00
.4	Contractual	30,932,595.00	30,428,703.29	(503,891.71)
.6	Principal Pmt	1,402,842.20	2,150,694.99	747,852.79
.7	Interest Pmt	480,087.74	926,364.89	446,277.15
.8	Fringe	8,329,315.78	9,443,173.57	1,113,857.79
.9	Transfers	5,939,680.00	5,943,390.88	3,710.88
	Highway	5,450,063.00	5,511,445.88	61,382.88
	Machinery	0.00	0.00	0.00
	Hospital	300,000.00	391,700.00	91,700.00
	CIP	150,000.00	0.00	(150,000.00)
	Workers Comp	39,617.00	40,245.00	628.00
Total Expenditures		61,566,614.32	64,468,673.72	2,902,059.40
Fund Balance		(750,000.00)	(1,460,000.00)	(710,000.00)
Allowance for Taxes		0.00	0.00	0.00
Levy		20,324,000.00	21,031,622.00	707,622.00

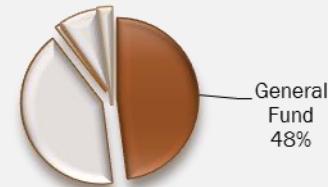
GENERAL FUND EXPENDITURES



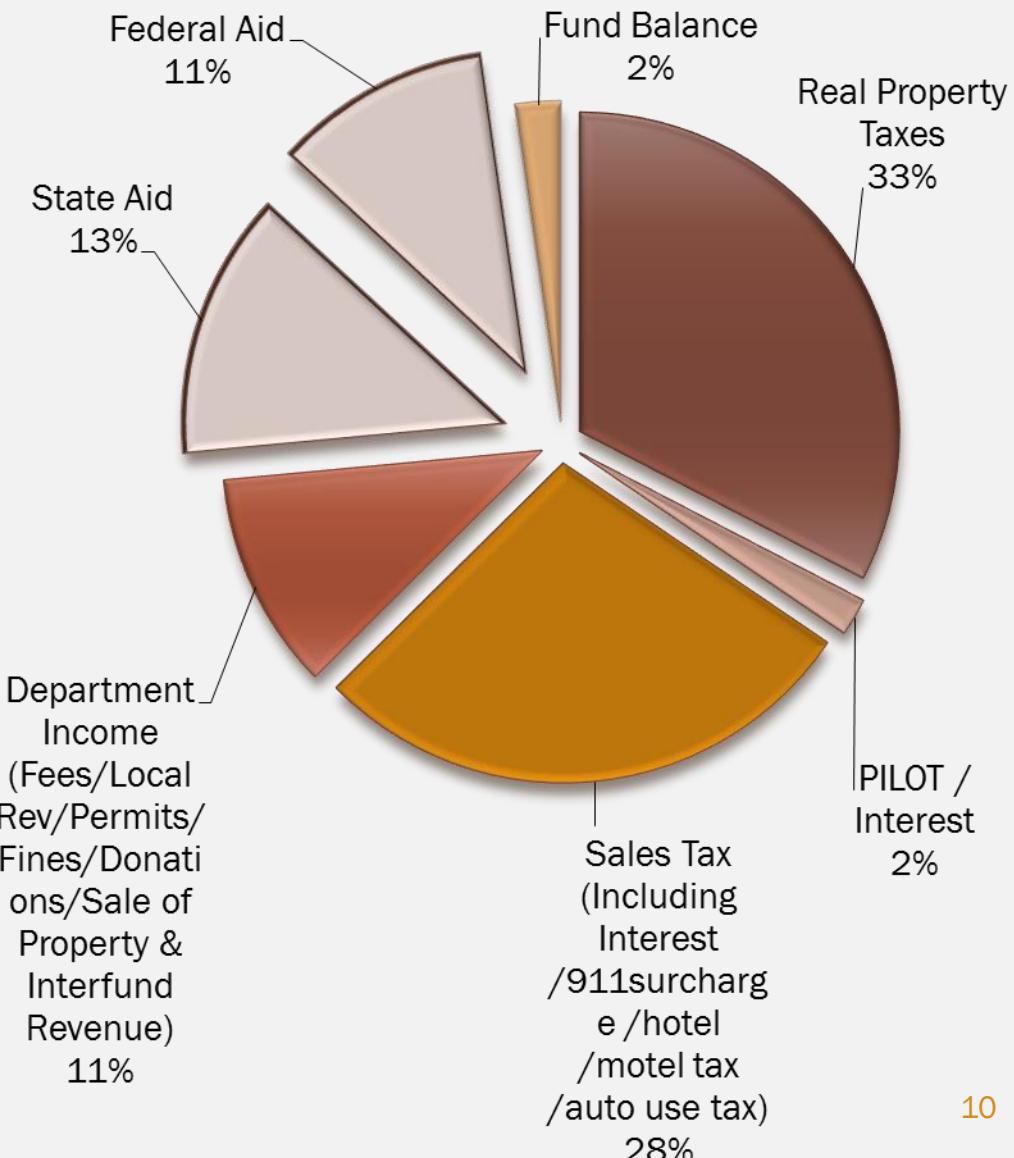
GENERAL FUND	EXPENDITURE	%
General Government	8,077,994	12.53%
Education	4,015,594	6.23%
Public Safety	12,112,427	18.79%
Public / Mental Health	5,275,495	8.18%
Social Services	12,612,031	19.56%
Medicaid	7,474,310	11.59%
Office for the Aging	1,637,563	2.54%
Culture & Recreation	241,320	0.37%
County Rds & Bridges	5,511,446	8.55%
WCCH	391,700	0.61%
Debt Service	3,077,060	4.77%
All Other	4,041,734	6.27%
Total Budgeted Expenditures	64,468,674	100.00%



GENERAL FUND REVENUE



GENERAL FUND	REVENUE	%
* Real Property Taxes (Levy)	21,031,622	32.62%
PILOT/Interest	1,202,221	1.86%
Sales Tax (Interest/911surcharge /bed tax/auto use tax)	18,112,012	28.09%
Department Income (Fees/Local Rev/Permits/Fines/ Donations/Sale of Property & Interfund Revenue)	7,056,111	10.95%
State Aid	8,606,746	13.35%
Federal Aid	6,999,962	10.86%
Fund Balance	1,460,000	2.26%
Total General Fund Revenue	64,468,674	100.00%



* See slide #14 for Property Tax rate calculation

FUNCTION	APPROPRIATIONS	STATE & FEDERAL AID	REVENUES	TAX LEVY / SURPLUS
General Governmental Support	\$0.00	\$230,000.00	\$18,394,220.81	(\$18,624,220.81)
Legislative	\$787,555.56	\$0.00	\$600.00	\$786,955.56
Judical	\$1,828,769.02	\$778,735.69	\$128,431.50	\$921,601.83
Finance	\$1,259,509.40	\$0.00	\$885,605.75	\$373,903.65
Staff	\$3,993,579.36	\$82,000.00	\$1,778,526.42	\$2,133,052.94
Special Items	\$208,581.00	\$0.00	\$0.00	\$208,581.00
Education	\$4,015,594.24	\$1,080,720.00	\$0.00	\$2,934,874.24
Public Safety	\$12,112,426.22	\$711,558.00	\$988,858.38	\$10,412,009.84
Health	\$5,275,494.87	\$3,667,898.67	\$652,788.13	\$954,808.07
Social Services (Less Medicaid)	\$12,612,030.96	\$7,988,925.00	\$693,800.00	\$3,929,305.96
Social Services (Medicaid / MMIS)	\$7,474,310.00	\$0.00	\$0.00	\$7,474,310.00
Economic Development	\$609,281.04	\$0.00	\$280,432.72	\$328,848.32
Other	\$206,448.24	\$11,668.00	\$9,000.00	\$185,780.24
Economic Assistance	\$1,637,563.08	\$857,654.00	\$220,422.00	\$559,487.08
Recreation	\$215,961.91	\$38,331.00	\$12,500.00	\$165,130.91
Culture	\$121,319.92	\$0.00	\$4,500.00	\$116,819.92
Adult Recreation	\$120,000.00	\$120,000.00	\$0.00	\$0.00
General Environment	\$2,358,283.57	\$0.00	\$2,307,658.52	\$50,625.05
Natural Resources	\$606,514.57	\$0.00	\$8,000.00	\$598,514.57
Employee Benefits	\$5,000.00	\$0.00	\$5,000.00	\$0.00
Debt Service	\$3,077,059.88	\$39,217.13	\$0.00	\$3,037,842.75
Interfund Transfers	\$5,943,390.88	\$0.00	\$0.00	\$5,943,390.88
Highway Funds	\$9,876,937.88	\$3,721,692.00	\$5,655,245.88	\$500,000.00
Machinery Fund	\$1,120,042.00	\$0.00	\$1,062,120.00	\$57,922.00
Hospital Funds	\$55,852,950.00	\$1,220,151.00	\$54,632,799.00	\$0.00
Compensation	\$3,057,962.00	\$0.00	\$3,057,962.00	\$0.00
Capital	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS:	\$134,376,565.60	\$20,548,550.49	\$90,778,471.11	\$23,049,544.00

Less Surplus:				
General Fund				\$1,460,000.00
Machinery Fund				\$57,922.00
County Road Fund				\$500,000.00
Compensation				\$0.00
Capital				\$0.00
Subtotal Surplus Applied				\$2,017,922.00
TAX LEVY:				\$21,031,622.00

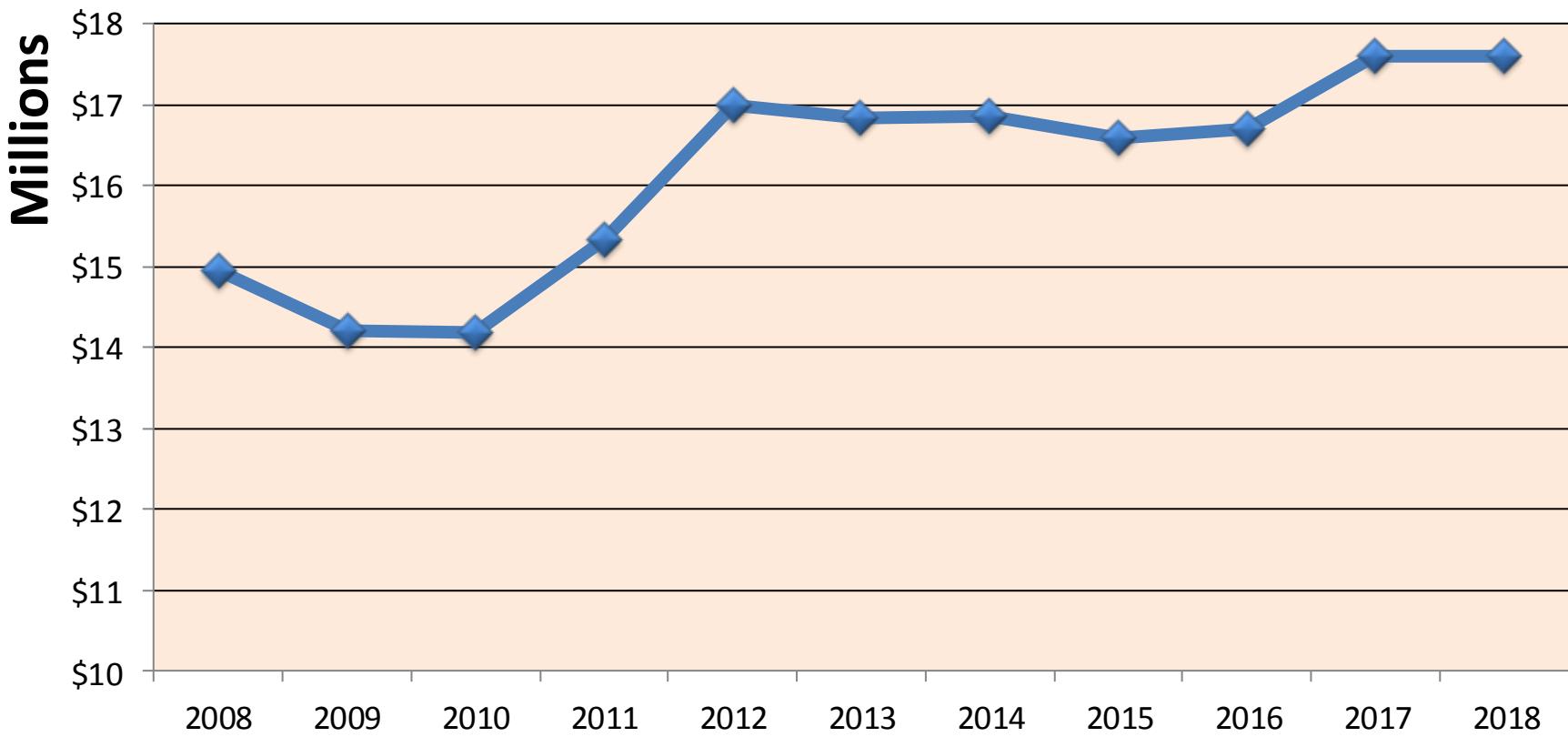
NEW YORK STATE MANDATES

Mandates	2017 Budget	2018 Budget	Levy Increase
Medicaid (inc. IGT)*	7,386,747.00	7,474,310.00	87,563.00
All other mandated DSS Programs**	3,647,208.15	3,932,305.96	285,097.81
NYS mandated Retirement Contribution	5,572,370.72	5,798,557.41	226,186.69
Community College Expense	2,135,000.00	2,050,000.00	(85,000.00)
Probation	603,787.41	589,476.91	(14,310.50)
Indigent Defense	256,734.06	310,934.65	54,200.59
Special Ed Pre-K	969,031.34	884,874.24	(84,157.10)
Early Intervention	233,893.41	224,062.95	(9,830.46)
Total Levy Increase	20,804,772.09	21,264,522.12	459,750.03
Tentative GF Levy		21,031,622.00	

Mandated programs account for
more than 101%
of the Tentative County Tax Levy

SALES TAX HISTORY

Sales Tax w/ assoc. Interest 2008 - 2018 Projection



PROPERTY TAX CAP CALCULATION

2017 Tax Levy

Special District Levy

2017 Total Adjusted Tax Levy

Tax Base Growth Factor (Provided by NYS)

	20,324,000
	2,662,917
	<hr/>
	22,986,917
	1.0136
	<hr/>
	23,299,539

	392,960
	23,692,499
	1.0184
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	24,128,441
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	382,201

PILOTS in 2017 (est.)

Allowable Levy Growth 1.84% (Provided by NYS)

PILOTS in 2018 (est.)

2018 ESTIMATED TOTAL TAX CAP

Amount Allowed to Increase Tax Levy *

\$23,746,220

\$759,303
3.30%

PROPERTY TAX VS TAX CAP

	Adopted 2017	Tentative 2018	2018 Inc / (Dec)	2018 % Inc / -Dec
<u>General County Levy</u>				
Revenue	107,312,621.20	111,327,021.60	4,014,400.40	3.74%
Expenses	128,900,000.20	134,376,565.60	5,476,565.40	4.25%
Reserve to offset	1,263,379.00	2,017,922.00	754,543.00	59.72%
Total General County Levy	20,324,000.00	21,031,622.00	707,622.00	3.48%
<u>Special District Levy</u>				
Town Balances		2,496.01	2,496.01	
Board of Elections	21,486.00	21,936.00	450.00	2.09%
Recycling	2,039,766.73	2,083,913.92	44,147.19	2.16%
Worker's Comp	601,664.00	586,385.00	(15,279.00)	-2.54%
Total Levy All Districts	22,986,916.73	23,726,352.93	739,436.20	3.22%
NYS Tax Levy Limitation		23,746,220.00	759,303.27	3.30%
Over / (Under) Allowable Cap			(19,867.07)	(.08%)

Under Tax Cap

MANDATE RELIEF FROM ALBANY?

NYS Governor

Hon. Andrew M. Cuomo
Executive Chambers
State Capitol Building
Albany, NY 12224
(518) 474-8390

CONTACT INFORMATION

➤ **NYS Senator**
(59th District)

Hon. Patrick M. Gallivan

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(147th District)

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THANK YOU

If you have any questions please feel free to contact me:



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