
WYOMING COUNTY, NEW YORK

2024 BUDGET

Janis Cook – Budget Officer



2024 BUDGET SUMMARY

	<i>Tentative 2024 Budget</i>	<i>Change</i>
▪ Appropriations:	\$ 191,404,842	+ 9.92 %
▪ Revenue:	\$ 157,926,642	+ 11.48 %
▪ Reserve to Offset:	\$ 5,972,000	+ 5.57 %
▪ Proposed Tax Levy:	\$ 27,506,200	+ 2.60 %
<hr/>		
Taxable Valuation:	\$ 2,920,960,728	
Average Property Tax Rate:	\$ 9.45 <i>per thousand</i>	- \$.02
*AMENDED DURING HEARING	\$ 9.44 PER THOUSAND	-\$.03

TAXABLE VALUATION

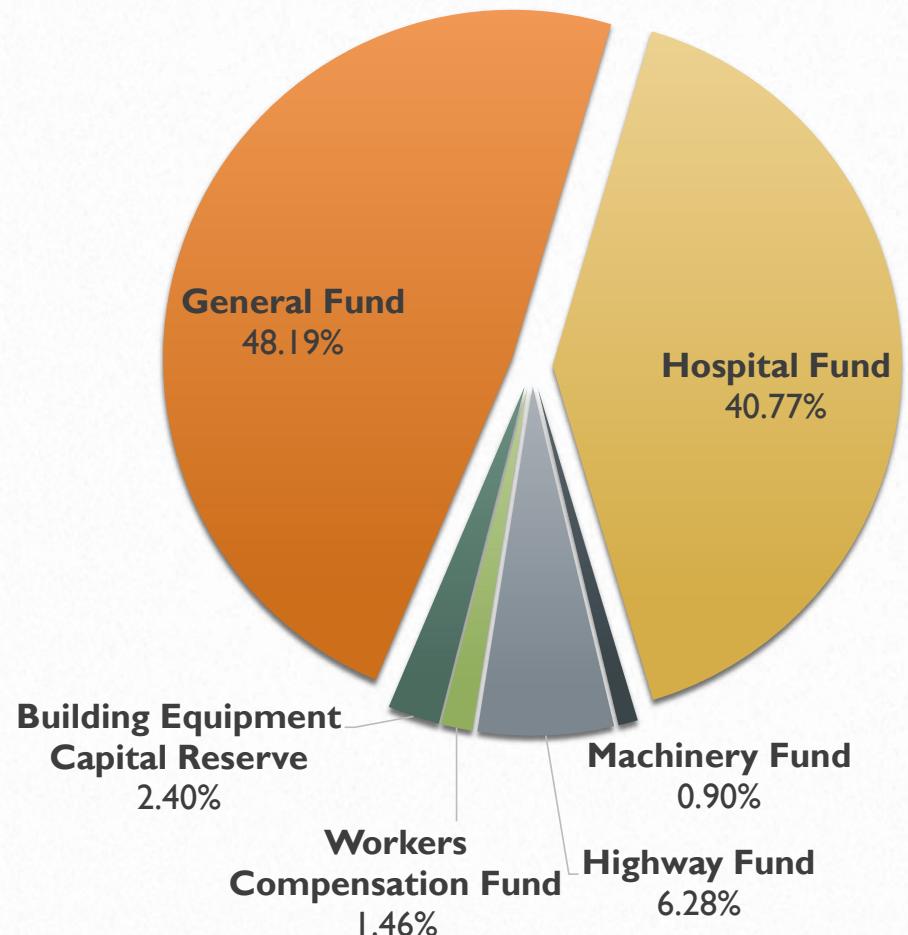
	Adopted 2023	Tentative 2024	Increase / (Decrease)
Taxable Valuation	2,856,337,826	2,920,960,728	64,622,902
Taxable Full Valuation	2,920,531,338	3,200,193,525	279,662,187
Average Property Tax Rate	9.47	9.45	(0.02)

***AMENDED DURING HEARING** 9.44 (0.03)

APPROPRIATIONS BREAKDOWN

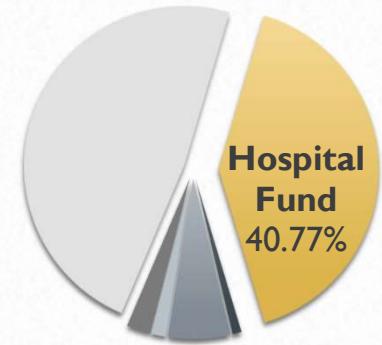
By FUND

FUND	EXPENDITURE	%
General Fund	\$ 92,245,214	48.19%
Hospital Fund	\$ 78,040,331	40.77%
Machinery Fund	\$ 1,722,556	0.90%
Highway Fund	\$ 12,010,949	6.28%
Workers Compensation Fund	\$ 2,785,792	1.46%
Building Equipment Capital Reserve	\$ 4,600,000	2.40%
Total Budgeted Expenditures	\$ 191,404,842	100.00%



APPROPRIATIONS BREAKDOWN

HOSPITAL FUND

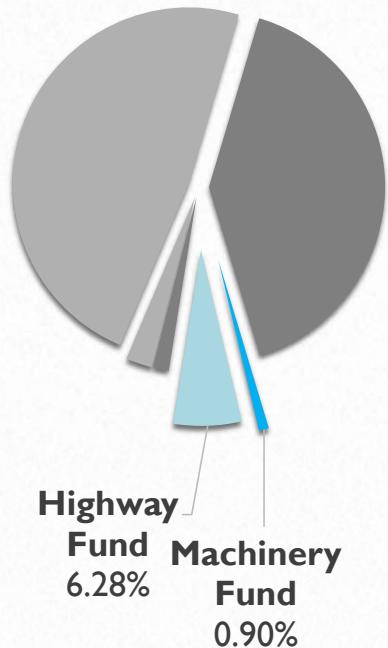


Hospital Fund	Tentative 2023	Tentative 2024	Change Amount Inc / (Decrease)
Total Revenues	74,792,687	78,040,331	3,247,644
.1 Personal Svc	29,987,010	35,303,159	5,316,149
.2 Capital	1,500,000	1,762,536	262,536
.4 Contractual	29,450,833	25,087,443	(4,363,390)
.6 Principal Pmt	1,175,452	1,154,576	(20,876)
.7 Interest Pmt	238,038	284,392	46,354
.8 Fringe	12,441,354	14,448,225	2,006,871
.9 Transfers	0	0	0
Total Expenditures	<u>74,792,687</u>	<u>78,040,331</u>	<u>3,247,644</u>
Fund Balance	0	0	0
Levy	0	0	0

APPROPRIATIONS BREAKDOWN

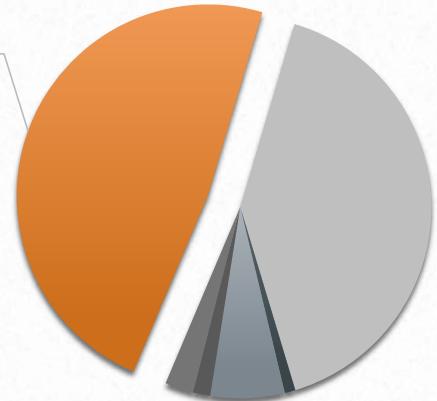
HIGHWAY & MACHINERY FUND

Highway & Machinery	Tentative 2023	Tentative 2024	Change Amount Inc / (Decrease)
Total Revenues	11,516,748	12,761,505	1,244,757
.1 Personal Svc	1,749,526	1,815,082	65,556
.2 Capital	398,117	387,448	(10,669)
.4 Contractual	9,530,756	10,493,878	963,122
.6 Principal Pmt	0	0	0
.7 Interest Pmt	0	0	0
.8 Fringe	995,119	1,037,097	41,978
.9 Transfers	0	0	0
Total Expenditures	12,673,518	13,733,505	1,059,987
Fund Balance	(1,156,770)	(972,000)	184,770
Levy	0	0	0



APPROPRIATIONS BREAKDOWN GENERAL FUND

General Fund
48.19%



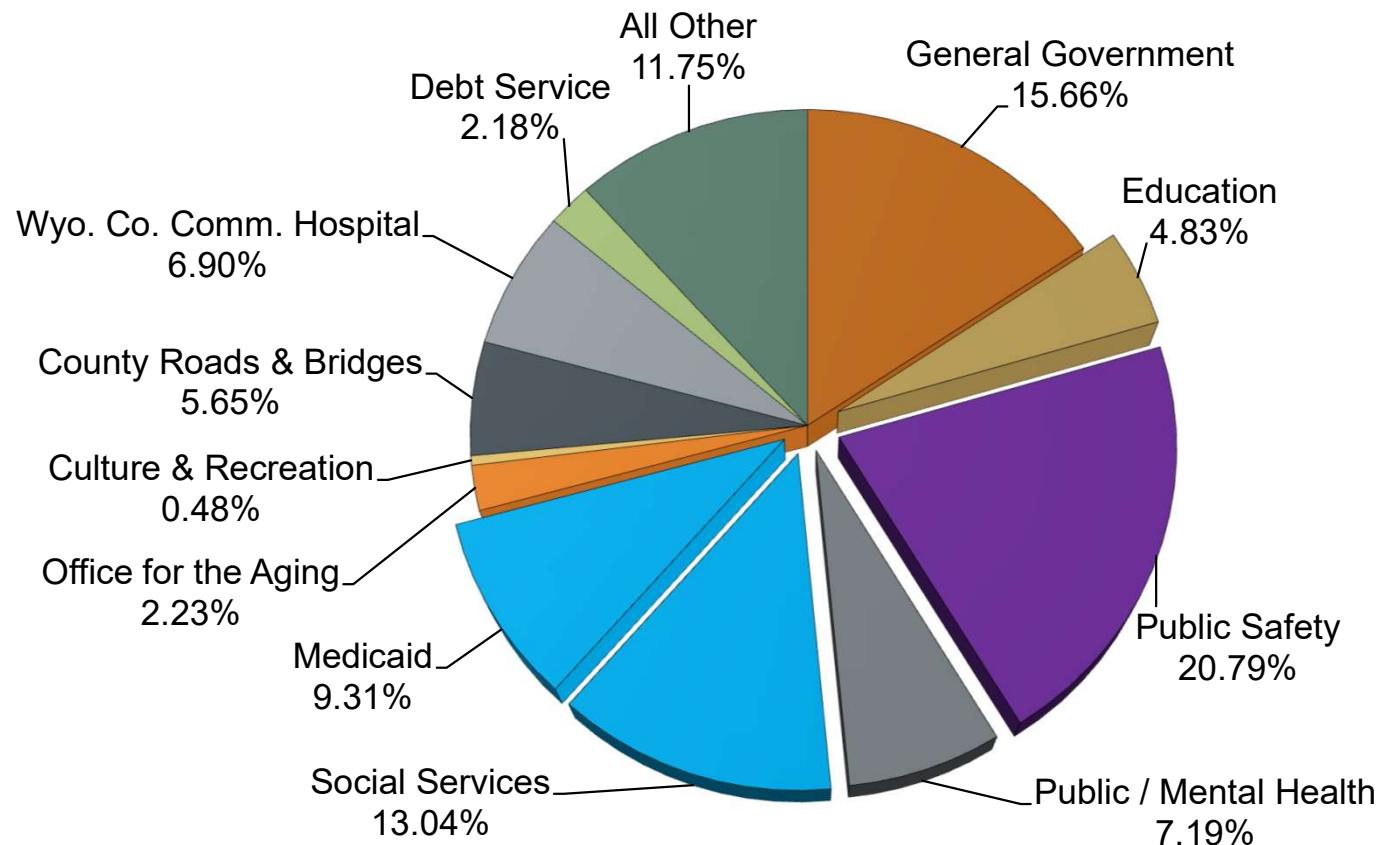
General Fund	Adopted 2023	Tentative 2024	Change Amount Inc / (Decrease)
Total Revenues	51,939,280	59,739,014	7,799,734
.1 Personal Svc	19,401,192	22,439,905	3,038,713
.2 Capital	1,152,274	1,572,254	419,980
.4 Contractual	34,693,803	38,025,384	3,331,581
.6 Principal Pmt	2,176,666	1,590,806	(585,860)
.7 Interest Pmt	465,799	420,613	(45,186)
.8 Fringe	10,378,089	11,984,072	1,605,983
.9 Transfers	14,981,694	16,212,180	1,230,486
Highway	5,260,702	5,208,125	(52,577)
Machinery	0	0	0
Hospital	9,038,600	6,368,731	(2,669,869)
CIP	650,000	4,600,000	3,950,000
Workers Comp	32,392	35,324	2,932
Total Expenditures	83,249,517	92,245,214	8,995,697
Levy Prior to FB	31,310,237	32,506,200	1,195,963
Fund Balance	(4,500,000)	(5,050,000)*	(550,000)*
Levy	26,810,237	27,456,200*	645,963*

GENERAL FUND: EXPENSES BY FUNCTION

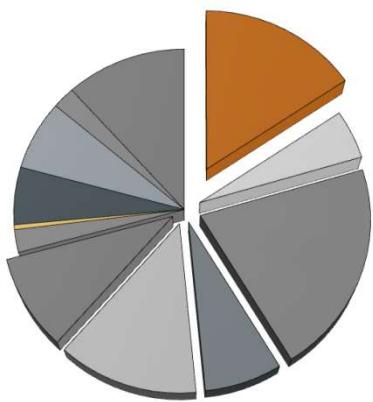
DEPARTMENT FUNCTION	EXPENDITURE	%
General Government	14,449,773	15.66%
Education	4,454,375	4.83%
Public Safety	19,181,142	20.79%
Public / Mental Health	6,631,504	7.19%
Social Services	12,025,456	13.04%
Medicaid	8,584,592	9.31%
Office for the Aging	2,055,191	2.23%
Culture & Recreation	438,451	0.48%
County Roads & Bridges	5,208,125	5.65%
Wyo. Co. Comm. Hospital	6,368,731	6.90%
Debt Service	2,011,419	2.18%
All Other	10,836,455	11.75%
Total Budgeted Expenditures	92,245,214	100.00%

GENERAL FUND: EXPENSES BY FUNCTION CONT.

- General Government
- Education
- Public Safety
- Public / Mental Health
- Social Services
- Medicaid
- Office for the Aging
- Culture & Recreation
- County Roads & Bridges
- Wyo. Co. Comm. Hospital
- Debt Service
- All Other

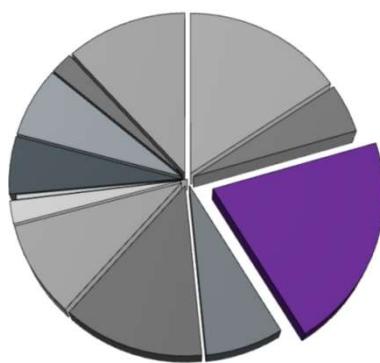


FUNCTION BREAKDOWN



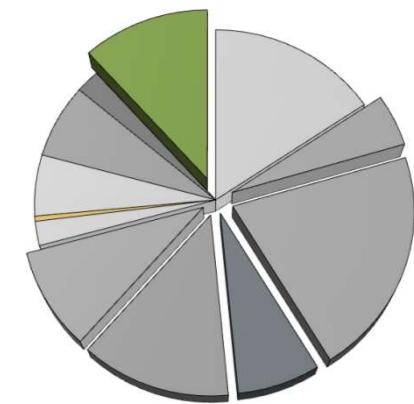
General Governmental

Legislative
Judicial
Finance
County Clerk
Human Resources
Computer Services
Elections
Contingent Fund



Public Safety

Sheriff
Probation
Jail
Dog Control
Ambulance Service
Emergency Services

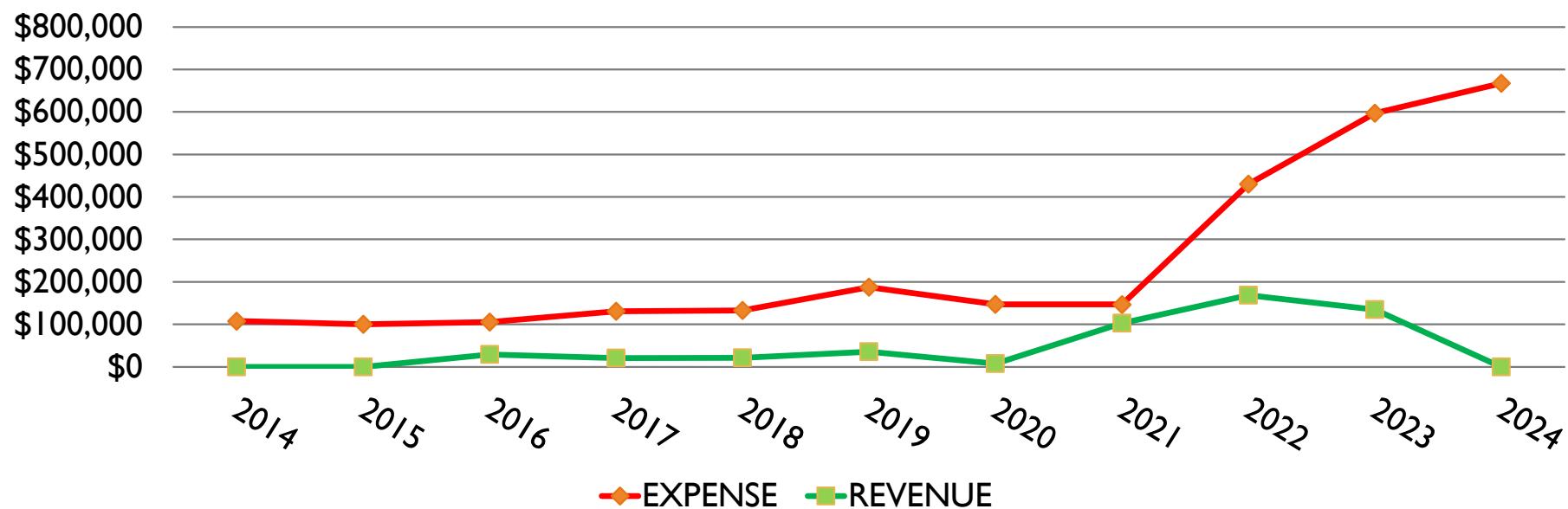


All Other

Economic Development
Veteran Service
Youth Bureau
Planning
Natural Resources
Capital Fund

INFORMATION TECHNOLOGY (CAPITAL ONLY)

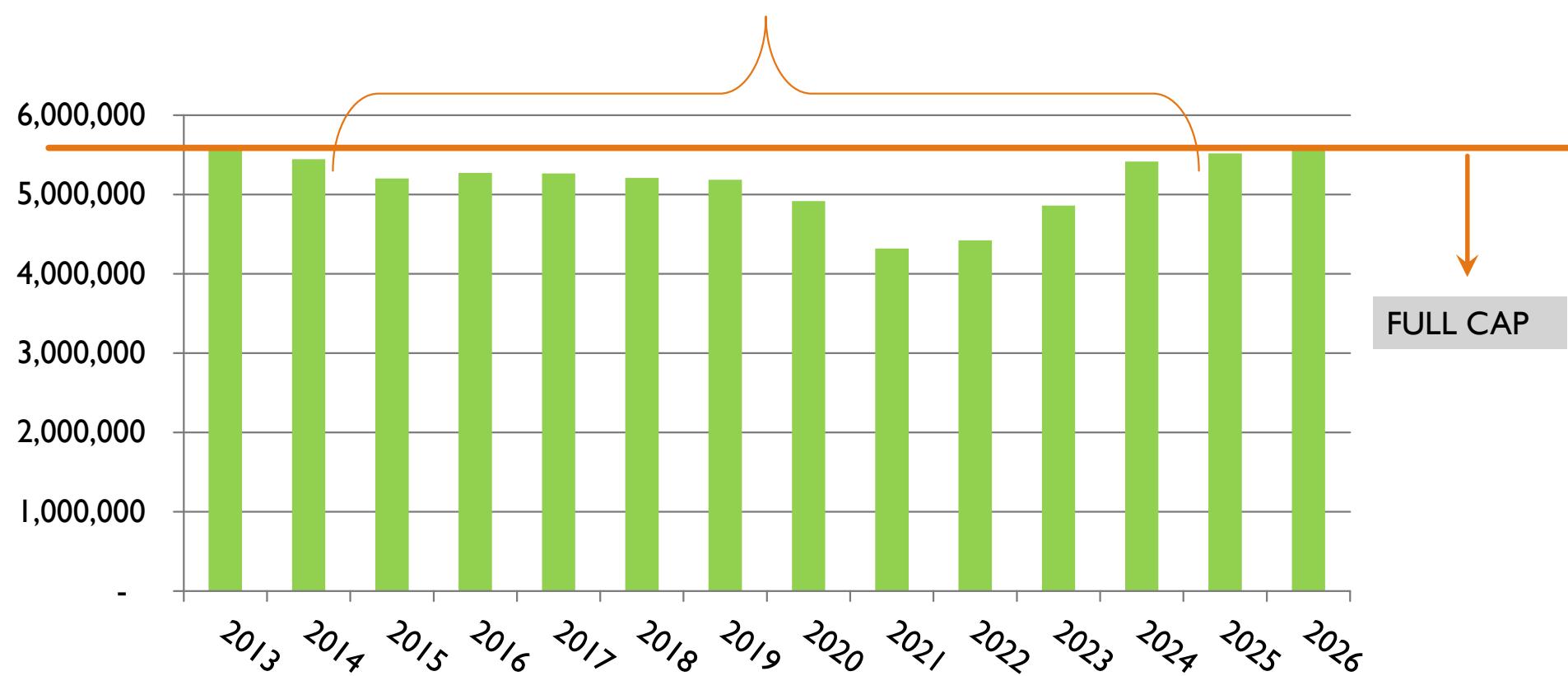
HISTORY & PROJECTION



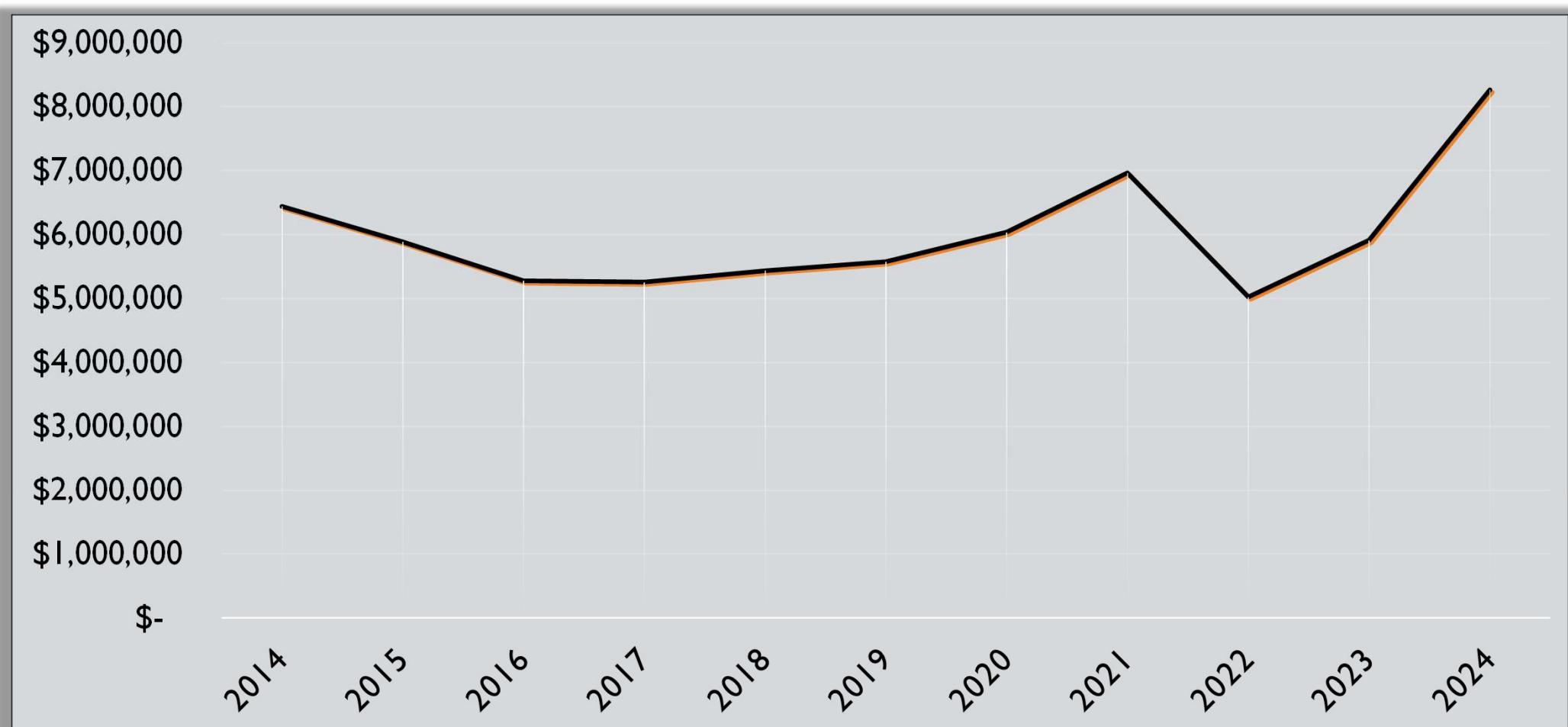
MEDICAID HISTORY

10 YEAR

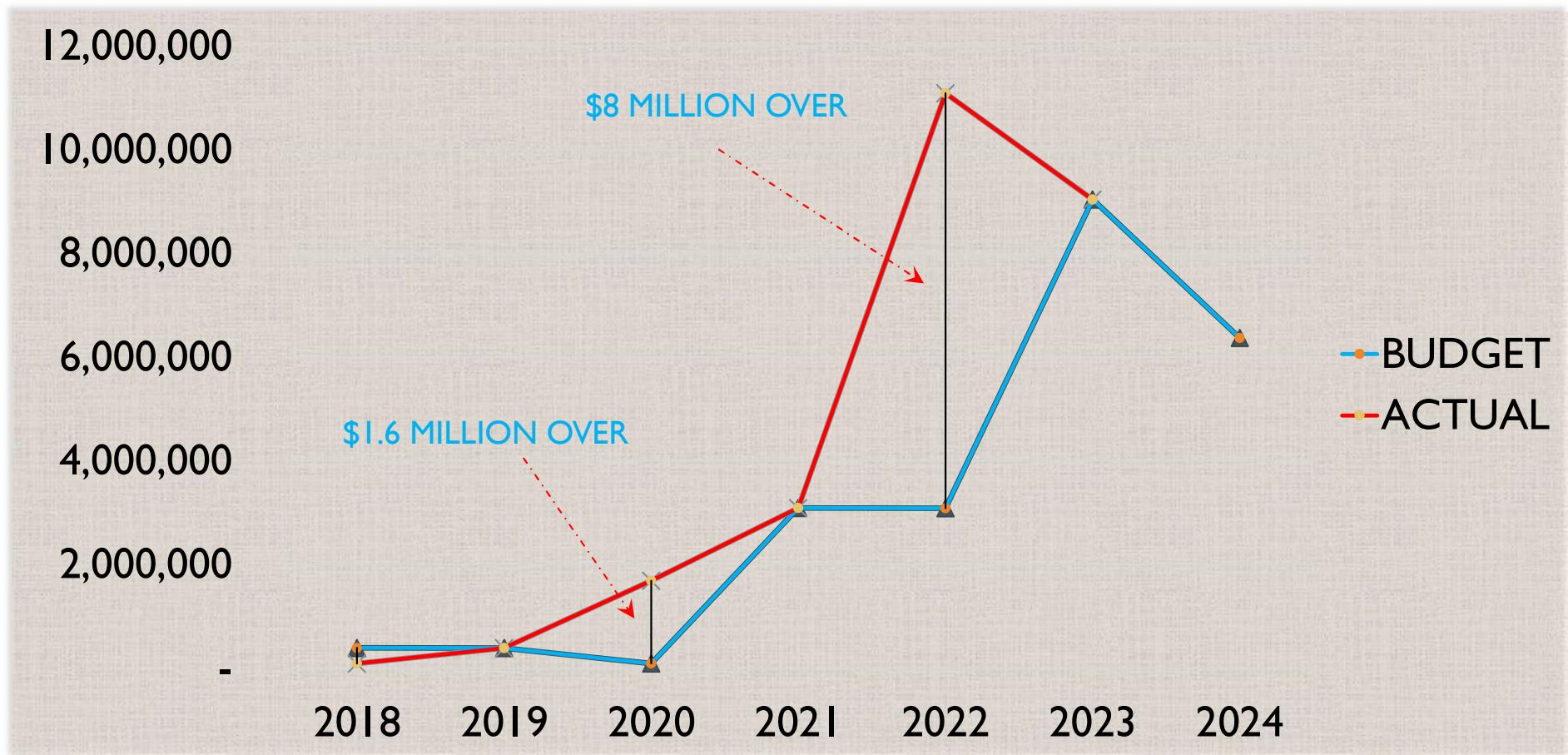
FEDERAL FUNDING



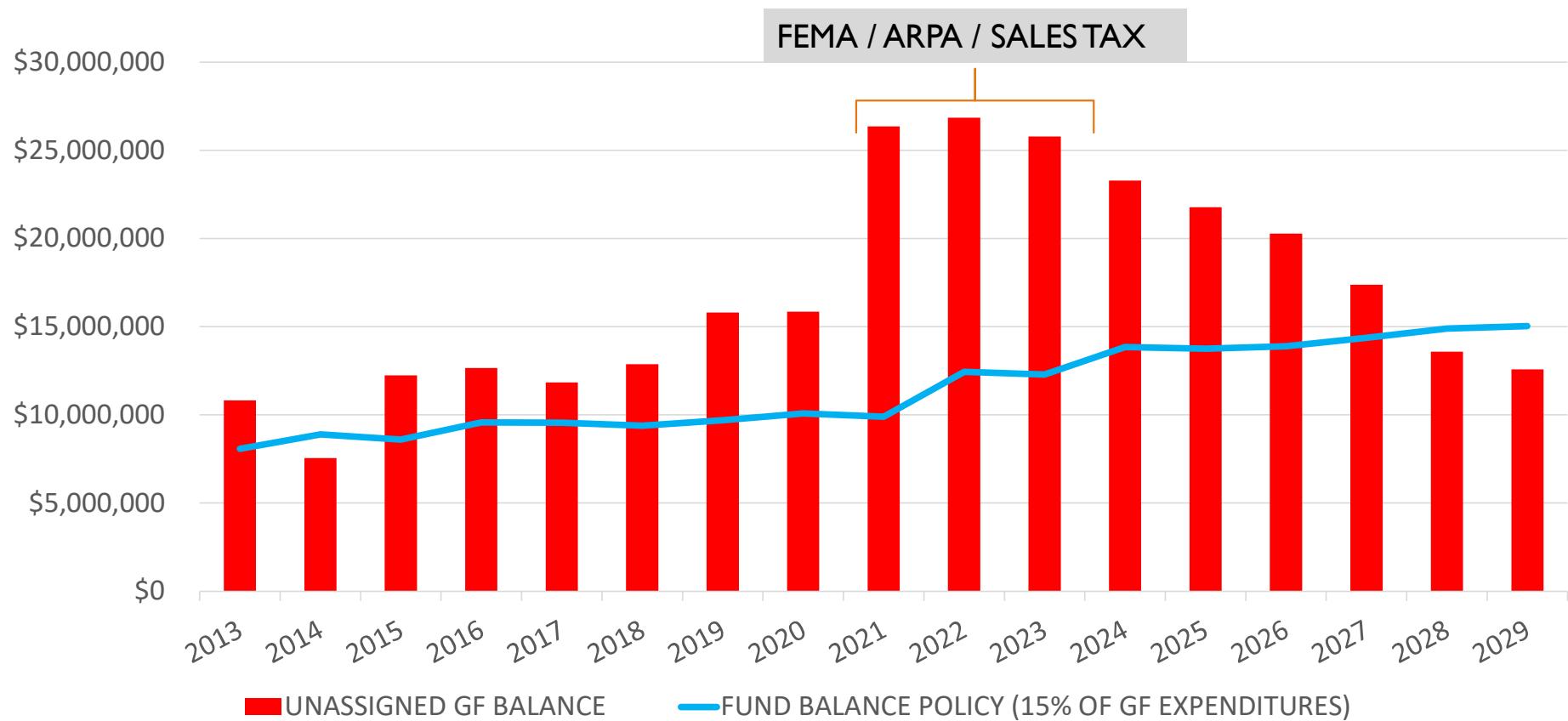
NYS RETIREMENT EXPENSE HISTORY



HOSPITAL SUBSITY – BUDGET VS ACTUAL



5 YEAR PLAN – FUND BALANCE IMPACT



FEMA FUNDING

FEDERAL EMERGENCY MANAGEMENT AGENCY

RECEIVED TO DATE:

\$5.163 million

FEMA FUNDING RECEIVED BY YEAR:

WCCH	County	Details
2022	\$ 647,400	\$ 605,000 Initial COVID expenses
2023	\$ 1,491,354	\$ 0 Testing supplies & lab fees
	\$ 2,419,063	\$ 0 Agency Nursing expenses
TOTAL	\$4,557,817	\$ 605,000

ARPA (SLRF) / LATCF FUNDING

AMERICAN RESCUE PLAN ACT (STATE & LOCAL FISCAL RECOVERY FUNDS)
LOCAL ASSISTANCE & TRIBAL CONSISTENCY FUND

RECEIVED TO DATE:

\$7.842 million

PROJECTS FUNDED BY ARPA

Community
College
Expenses

IT Equipment/
Software

Financial
Software

Generator &
Roofing Projects

Jail MAU &
Phase I
Addition

911 Phone
System

GIS / Flyover
Pictometry

Sheriff Vehicles
& Highway
Equipment

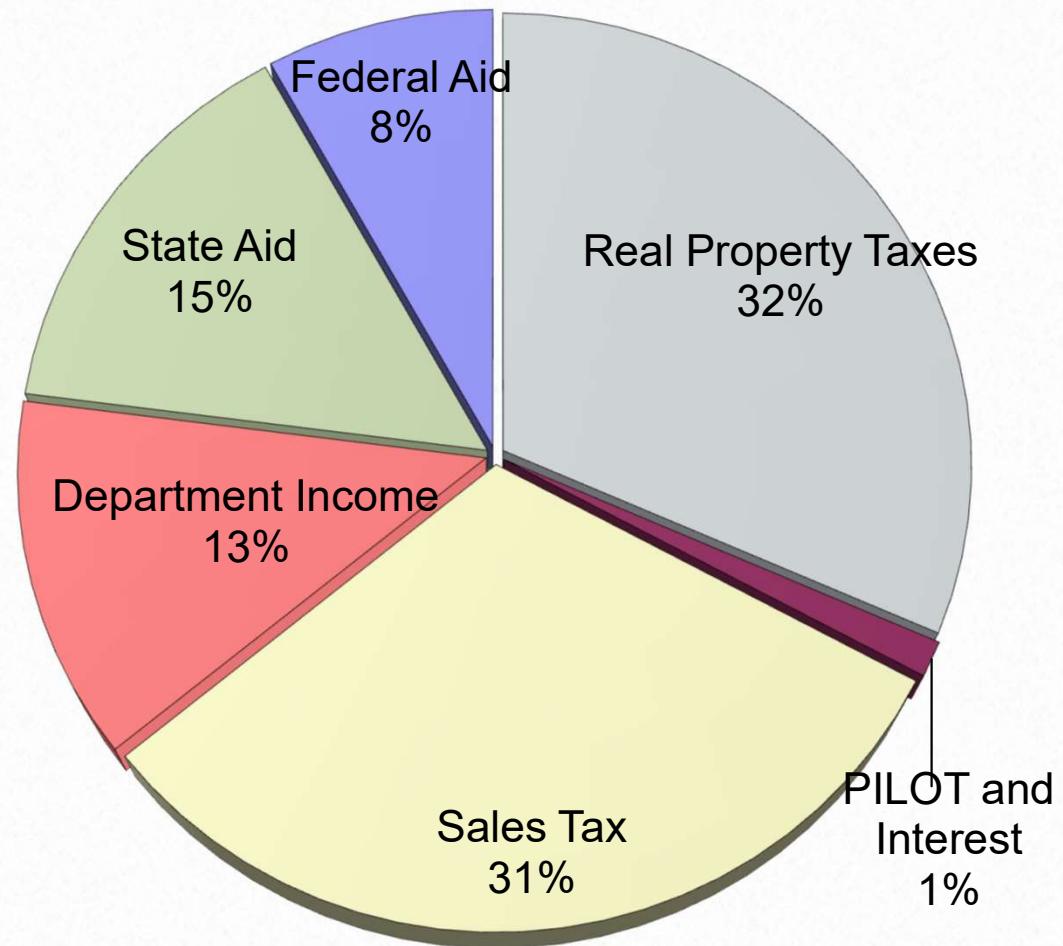
Election
Equipment &
Building Upgrades

GENERAL FUND – REVENUE SUMMARY

General Fund Revenue Source	Adopted 2023 Budget	Tentative 2024 Budget	Increase/ (Decrease)
Real Property Taxes <i>(Taxes Only)</i>	26,810,237	27,456,200*	645,963*
PILOT and Interest	1,071,718	1,114,040	42,322
Sales Tax <i>(Including Interest /911surcharge /hotel /motel tax /auto use tax)</i>	22,918,500	27,328,949	4,410,449
Department Income <i>(Fees/Local Rev/Permits/Fines/Donations/Sale of Property & Interfund Revenue)</i>	9,288,252	11,243,956	1,955,704
State Aid	11,113,555	12,963,135	1,849,580
Federal Aid	7,547,255	7,088,934	(458,321)
Total General Fund Revenue	78,749,517	87,245,214	8,495,697
Fund Balance	4,500,000	5,050,000*	550,000*
Total to Cover 2024 Expenditures	83,249,517	92,245,214	

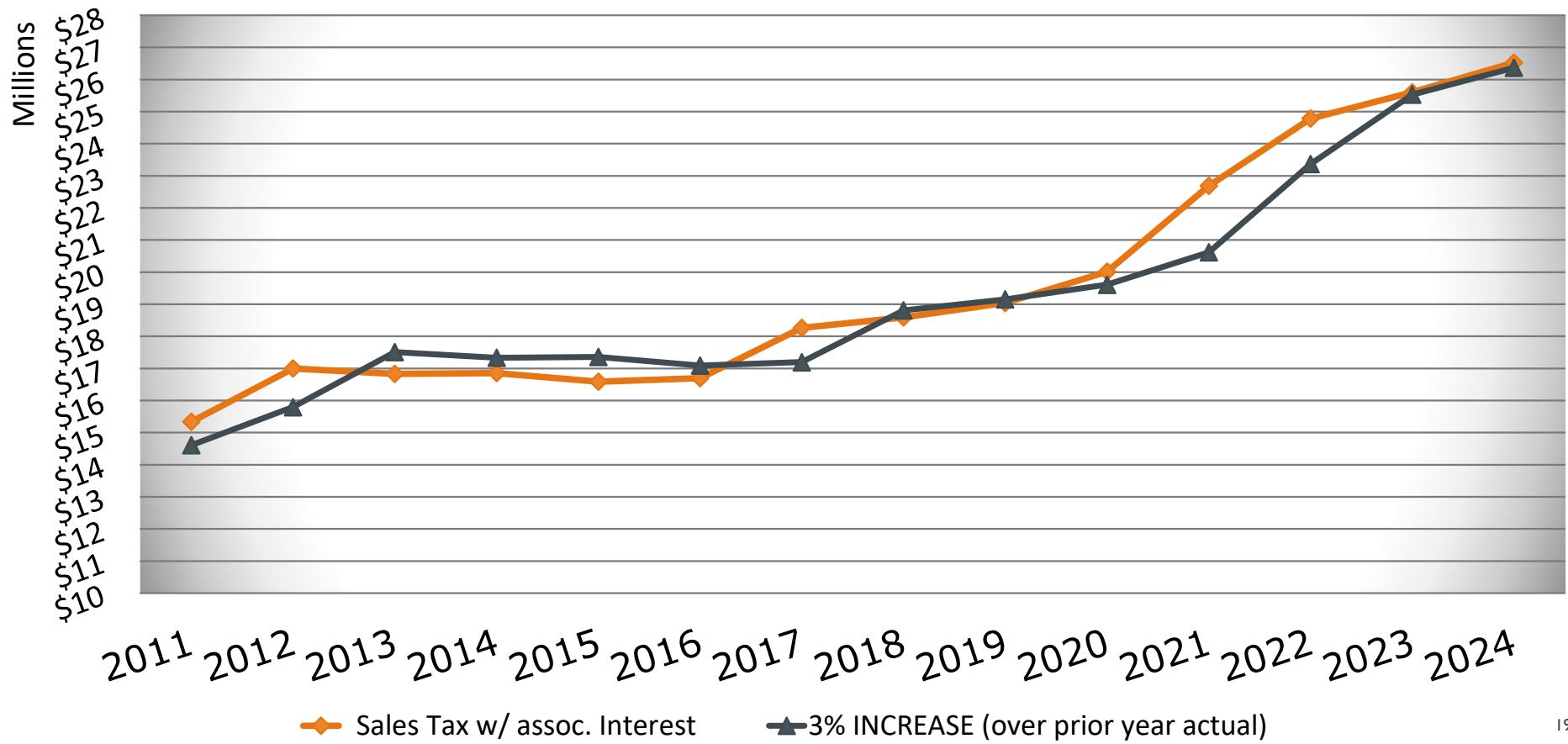
REVENUE BREAKDOWN **GENERAL FUND**

- Real Property Taxes
(Taxes Only)
- PILOT and Interest
- Sales Tax
(Including Interest /911 surcharge /hotel
/motel tax /auto use tax)
- Department Income
(Fees/Local Rev/Permits/Fines/Donations/Sale
of Property & Interfund Revenue)
- State Aid
- Federal Aid



SALES TAX HISTORY

13 YEARS



SUMMARY OF 2024 BUDGET BY FUNCTION

FUNCTION	APPROPRIATIONS	STATE & FEDERAL AID	REVENUES	TAX LEVY / SURPLUS	% OF TAX LEVY/SURPLUS
General Governmental Support	\$ -	\$ 150,000	\$ 27,854,040	\$ (28,004,040)	-83.7%
Legislative	\$ 843,145	\$ -	\$ 8,243	\$ 834,902	2.5%
Judicial	\$ 3,244,531	\$ 1,690,925	\$ 155,900	\$ 1,397,706	4.2%
Finance	\$ 1,879,314	\$ -	\$ 896,624	\$ 982,690	2.9%
Staff	\$ 7,344,586	\$ 280,776	\$ 2,457,177	\$ 4,606,633	13.8%
Education	\$ 4,454,375	\$ 1,530,900	\$ -	\$ 2,923,475	8.7%
Public Safety	\$ 19,181,142	\$ 1,521,944	\$ 3,129,271	\$ 14,529,927	43.4%
Health	\$ 6,631,504	\$ 5,192,027	\$ 424,570	\$ 1,014,907	3.0%
Social Services (Less Medicaid)	\$ 12,025,456	\$ 7,945,227	\$ 639,200	\$ 3,441,029	10.3%
Social Services (Medicaid / MMIS)	\$ 8,584,592	\$ -	\$ -	\$ 8,584,592	25.6%
Economic Development	\$ 1,216,564	\$ 274,327	\$ 221,463	\$ 720,774	2.2%
Other / Special Items	\$ 1,411,142	\$ 28,136	\$ 31,897	\$ 1,351,109	4.0%
Economic Assistance (OFA)	\$ 2,055,191	\$ 978,214	\$ 249,350	\$ 827,627	2.5%
Recreation/Culture/Adult Recreation	\$ 670,290	\$ 219,713	\$ 51,635	\$ 398,942	1.2%
General Environment / Natural Resources	\$ 4,479,783	\$ 211,300	\$ 3,567,575	\$ 700,908	2.1%
Employee Benefits	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Service	\$ 2,011,419	\$ 28,580	\$ -	\$ 1,982,839	5.9%
Interfund Transfers	\$ 16,212,180	\$ -	\$ -	\$ 16,212,180	48.4%
Highway Funds	\$ 12,010,949	\$ 5,915,140	\$ 5,320,809	\$ 775,000	2.3%
Machinery Fund	\$ 1,722,556	\$ -	\$ 1,525,556	\$ 197,000	0.6%
Hospital Funds	\$ 78,040,331	\$ 493,328	\$ 77,547,003	\$ -	0.0%
Compensation / Job Training Funds	\$ 2,785,792	\$ -	\$ 2,785,792	\$ -	0.0%
Capital	\$ 4,600,000	\$ -	\$ 4,600,000	\$ -	0.0%
TOTALS:	\$ 191,404,842	\$ 26,460,537	\$ 131,466,105	\$ 33,478,200	100.0%

FUND SURPLUS

General: \$ 5,050,000*
 Machinery: \$ 197,000
 County Road \$ 775,000

TAX LEVY: \$ 27,456,200*

\$ (6,022,000)*

TAX CAP CALCULATION

2023 Tax Levy	+	Special District Levy	=	2023 Total Adjusted Tax Levy
\$ 26,810,237		\$ 3,551,009		\$ 30,361,246
+ Tax Base Growth Factor (.61% per NYS)				\$ 185,204
+ Allowable Levy Growth (2.00% per NYS)				\$ 620,363
+ 2023 PILOTS (est.)				\$ 471,718
- 2024 PILOTS (est.)				(\$ 489,040)
+ Carryover				\$ 0
+ Retirement Exclusion				\$ 53,844
2024 ESTIMATED TOTAL TAX CAP	=			\$ 31,203,335
2024 PROPOSED TAX LEVY				\$ 31,178,419*

UNDER tax cap:

\$ 24,915*

TAX CAP TABLE

General County Levy	Adopted 2023	Tentative 2024	2024 Inc / (Dec)	2024 Percentage Inc / -Dec
Revenue	141,666,061	157,926,642	16,260,581	11.48%
Expenses	174,133,068	191,404,842	17,271,774	9.92%
Reserve to offset	5,656,770	6,022,000*	365,230*	6.46%*
Allow For Uncollectable Taxes	0	0	0	
Total General County Levy	26,810,237	27,456,200*	645,963*	2.41%*
Special District Levy				
Town Balances	9,448	958	-8,490	-89.86%
Board of Elections	28,888	37,605	8,717	30.18%
Recycling	2,982,978	3,163,234	386,419	12.95%
Worker's Comp	529,695	520,422	-9,273	-1.75%
Total Levy All Districts	30,361,246	31,178,419*	817,173*	2.69%*
NYS Tax Levy Limitation	29,141,801	31,203,335	842,089	2.77%
Over / (Under) Allowable Cap	1,219,445	(24,916) *		

THANK YOU

JANIS COOK

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