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# WYOMING COUNTY, NEW YORK 2024 BUDGET

Janis Cook – Budget Officer



# 2024 BUDGET SUMMARY

	<u>Tentative 2024 Budget</u>	<u>Change</u>
▪ 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 %
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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

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

**\*AMENDED DURING HEARING**

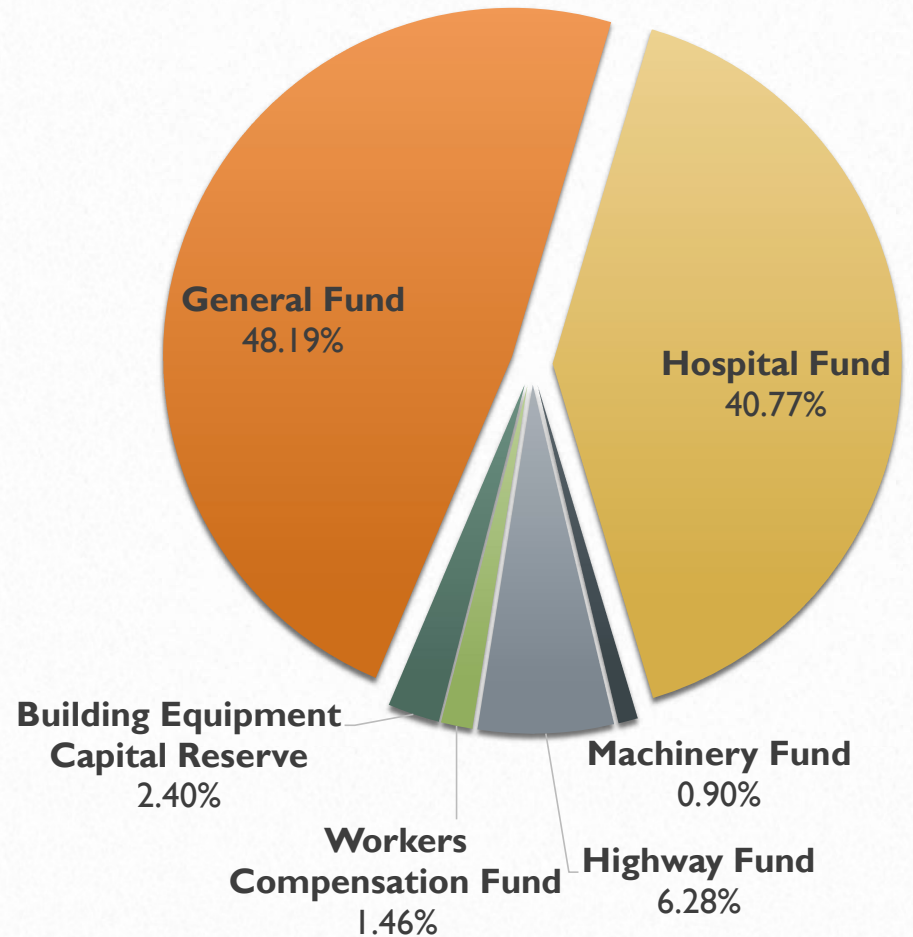
**9.44**

**(0.03)**

# APPROPRIATIONS BREAKDOWN

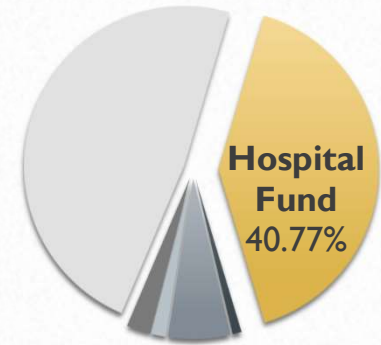
By FUND

<b><u>FUND</u></b>	<b><u>EXPENDITURE</u></b>	<b><u>%</u></b>
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*



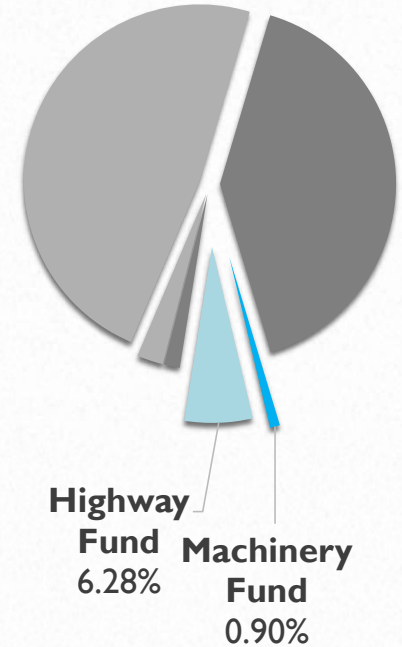
Hospital Fund	Tentative 2023	Tentative 2024	Change Amount Inc / (Decrease)
<b>Total Revenues</b>	74,792,687	78,040,331	3,247,644
.1 Personal Svc	29,987,010	35,303,159	5,316,149
.2 Capital	1,500,000	1,762,536	262,536
.4 Contractual	29,450,833	25,087,443	(4,363,390)
.6 Principal Pmt	1,175,452	1,154,576	(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
<b>Total Expenditures</b>	<u>74,792,687</u>	<u>78,040,331</u>	<u>3,247,644</u>
<b>Fund Balance</b>	0	0	0
<b>Levy</b>	0	0	0



## APPROPRIATIONS BREAKDOWN

### *HIGHWAY & MACHINERY FUND*

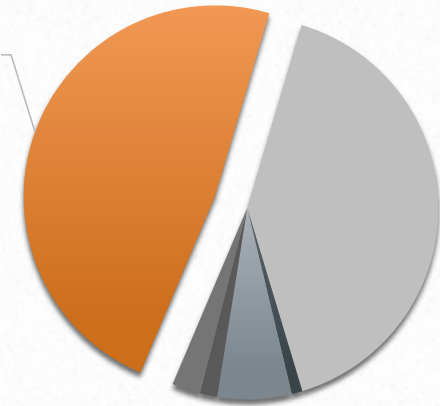
Highway & Machinery		Tentative 2023	Tentative 2024	Change Amount Inc / (Decrease)
<b>Total Revenues</b>		11,516,748	12,761,505	1,244,757
.1	Personal Svc	1,749,526	1,815,082	65,556
.2	Capital	398,117	387,448	(10,669)
.4	Contractual	9,530,756	10,493,878	963,122
.6	Principal Pmt	0	0	0
.7	Interest Pmt	0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



# APPROPRIATIONS BREAKDOWN

## GENERAL FUND

General Fund  
48.19%



<b>General Fund</b>	<b>Adopted 2023</b>	<b>Tentative 2024</b>	<b>Change Amount Inc / (Decrease)</b>
<b>Total Revenues</b>	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
<b>Total Expenditures</b>	<b>83,249,517</b>	<b>92,245,214</b>	<b>8,995,697</b>
<b>Levy Prior to FB</b>	31,310,237	32,506,200	1,195,963
<b>Fund Balance</b>	(4,500,000)	<b>(5,050,000)*</b>	<b>(550,000)*</b>
<b>Levy</b>	26,810,237	<b>27,456,200*</b>	<b>645,963*</b>

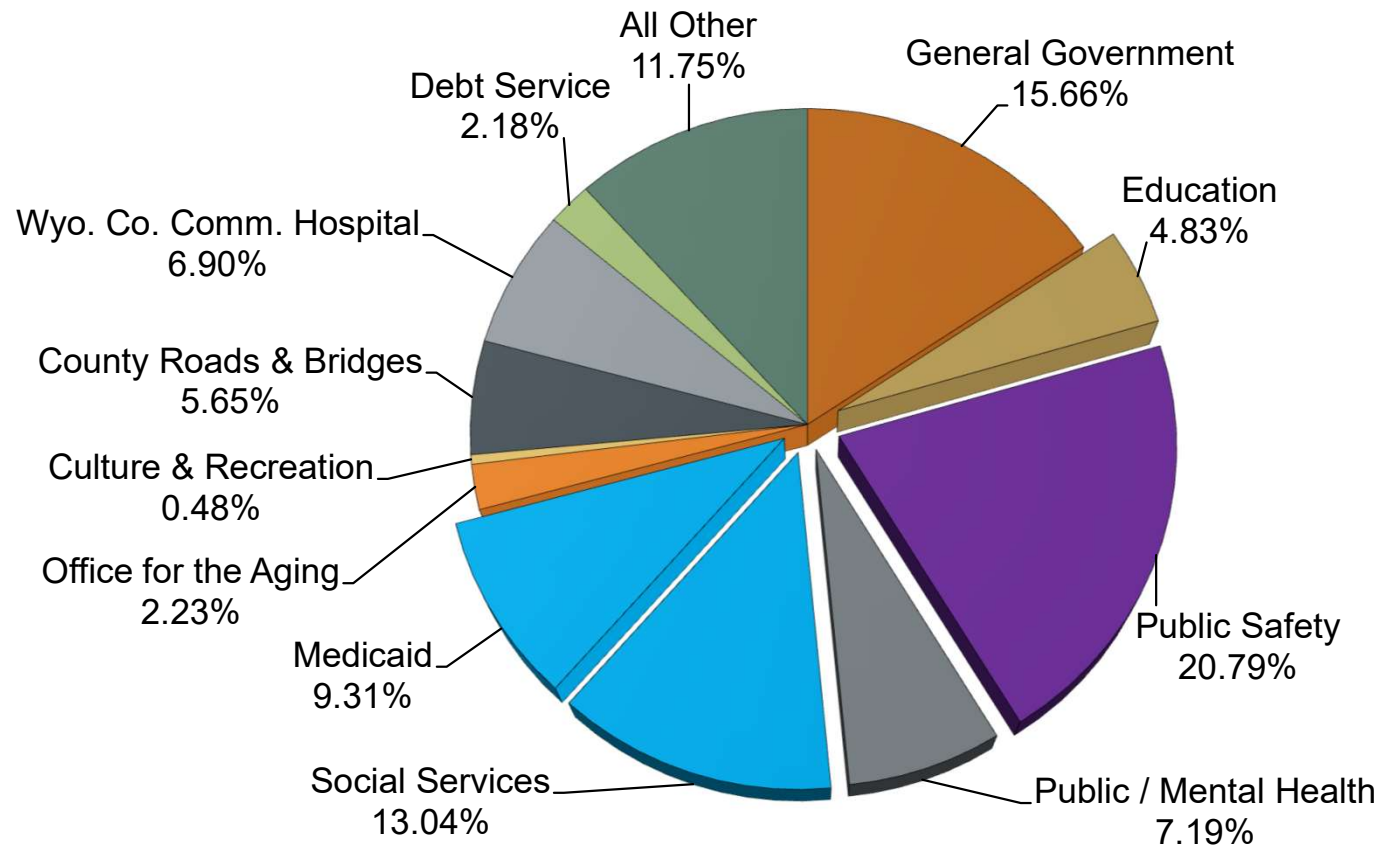
## GENERAL FUND: EXPENSES BY FUNCTION

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%
<b>Total Budgeted Expenditures</b>	<b>92,245,214</b>	<b>100.00%</b>



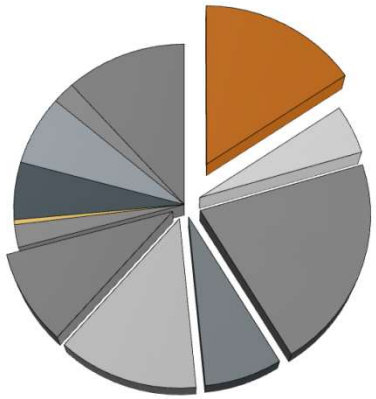
## GENERAL FUND: EXPENSES BY FUNCTION CONT.

- 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



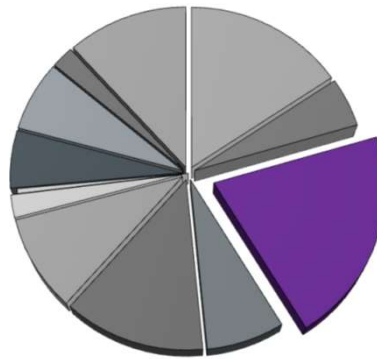
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## FUNCTION BREAKDOWN



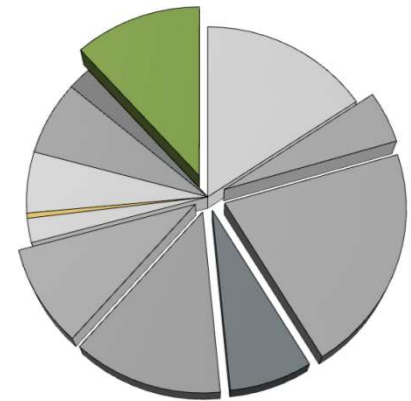
### **General Governmental**

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



### **Public Safety**

Sheriff  
Probation  
Jail  
Dog Control  
Ambulance Service  
Emergency Services

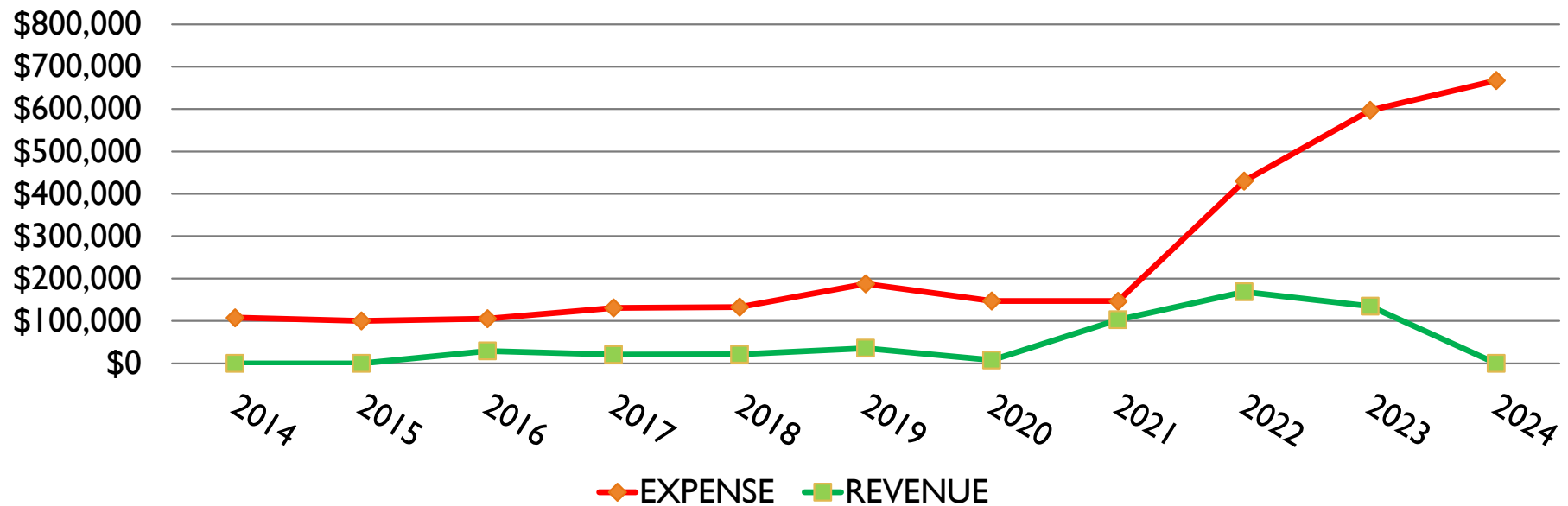


### **All Other**

Economic Development  
Veteran Service  
Youth Bureau  
Planning  
Natural Resources  
Capital Fund

# INFORMATION TECHNOLOGY (CAPITAL ONLY)

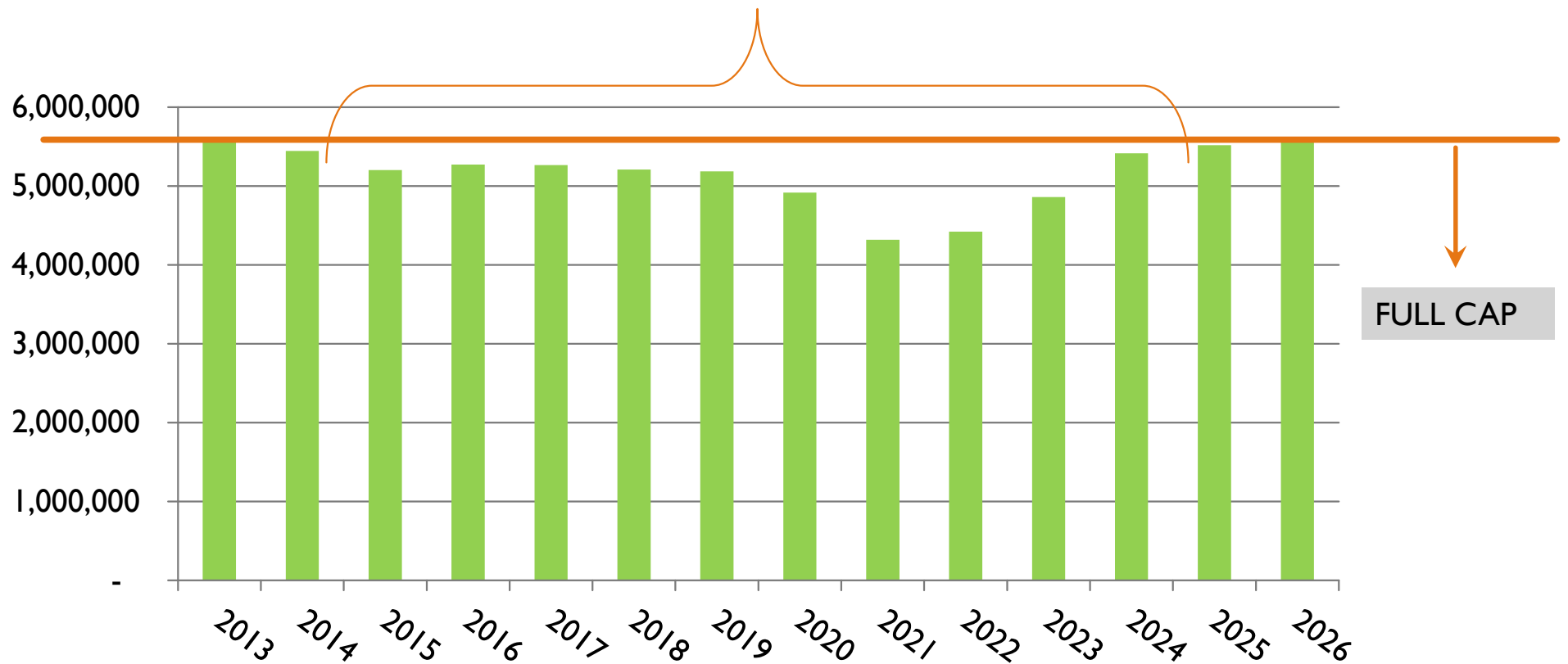
HISTORY & PROJECTION



# MEDICAID HISTORY

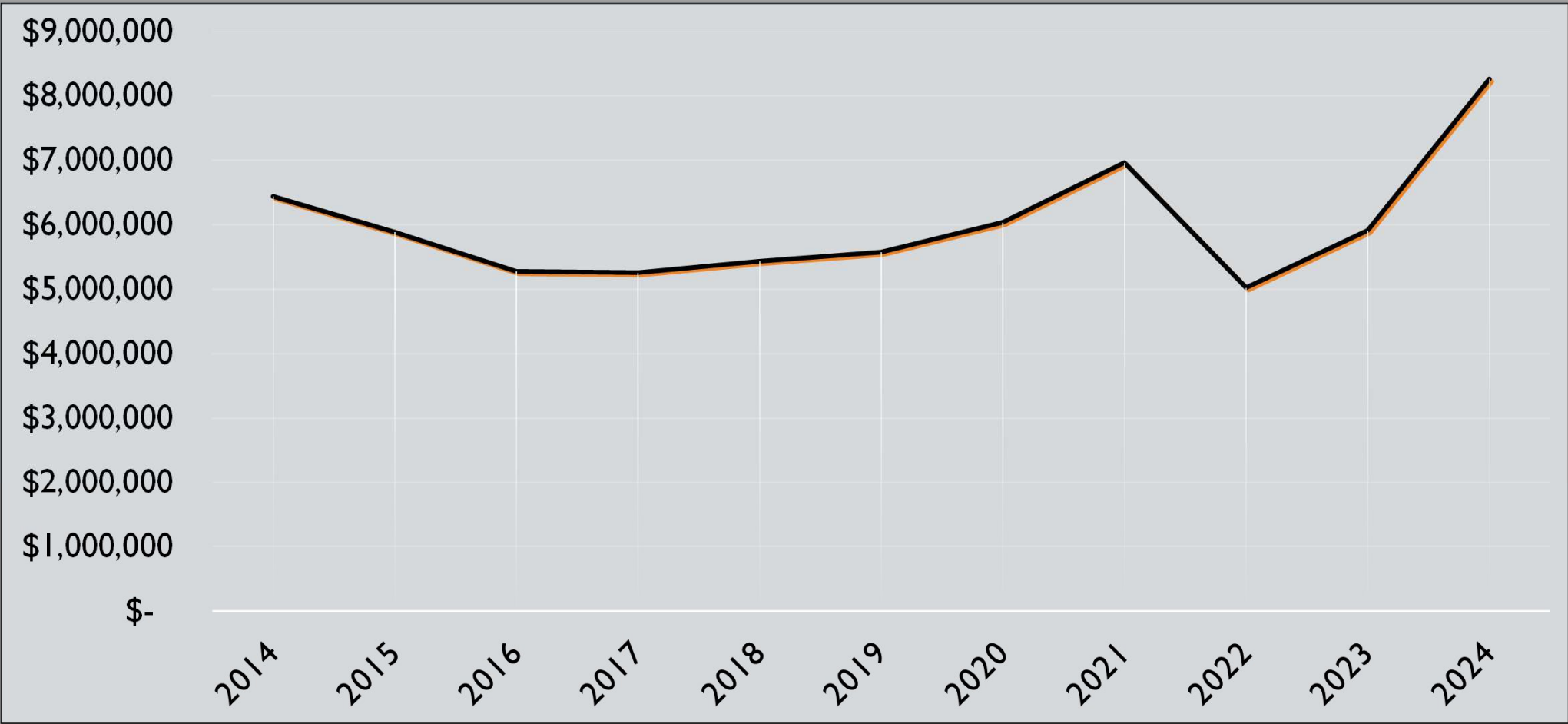
10 YEAR

FEDERAL FUNDING

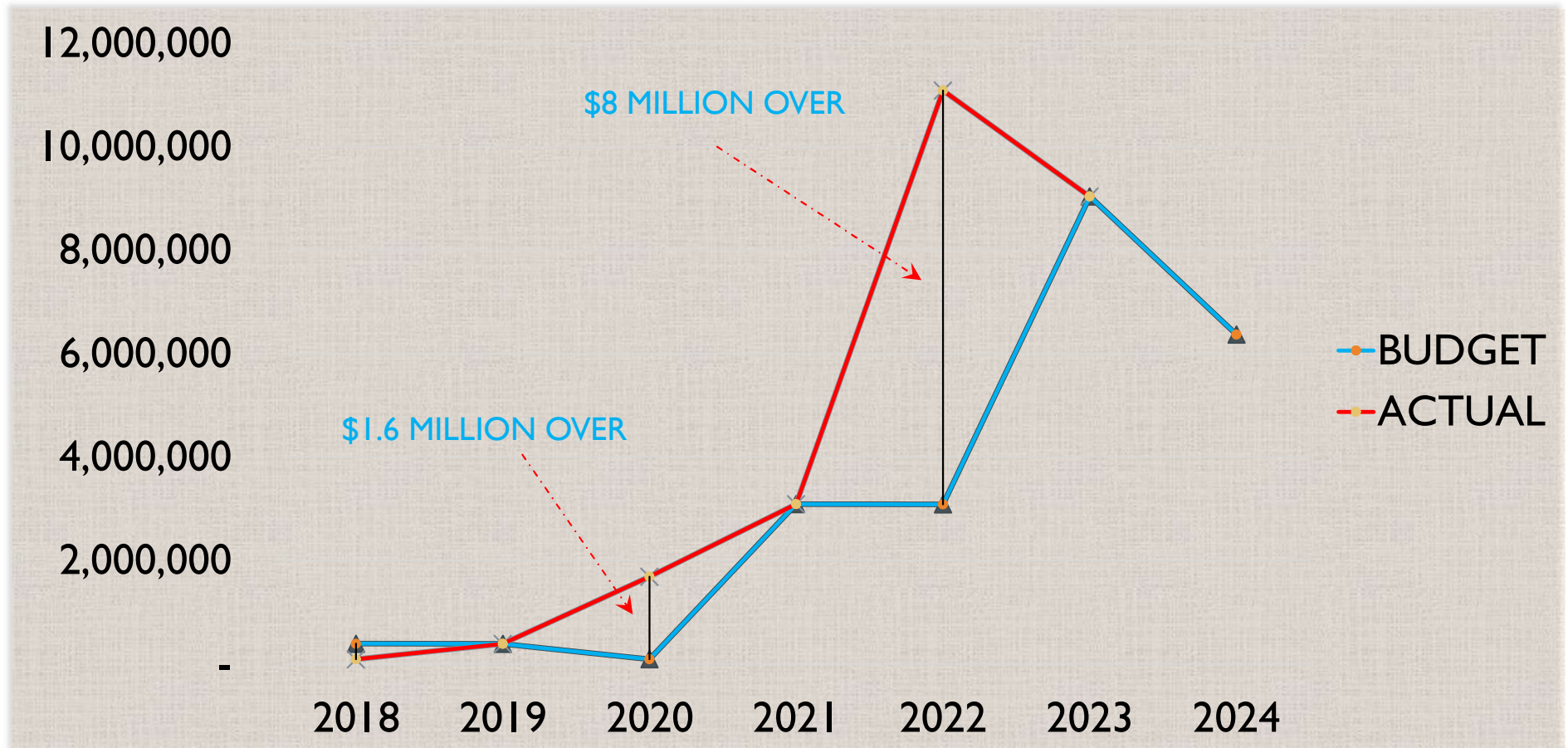




# NYS RETIREMENT EXPENSE HISTORY



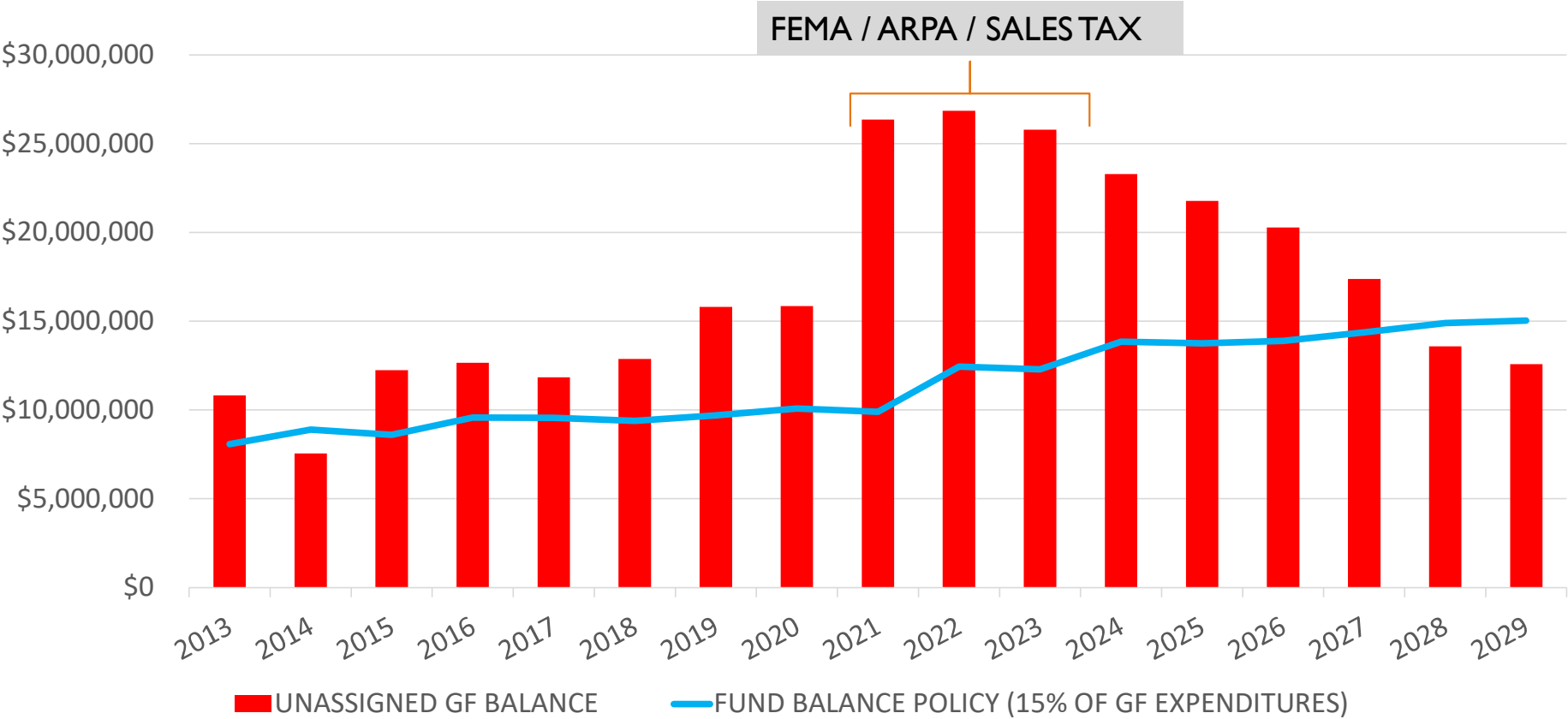
## HOSPITAL SUBSITY – BUDGET VS ACTUAL







# 5 YEAR PLAN – FUND BALANCE IMPACT



## FEMA FUNDING

FEDERAL EMERGENCY MANAGEMENT AGENCY

RECEIVED TO DATE:

**\$5.163 million**

FEMA FUNDING RECEIVED BY YEAR:

## 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

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

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	<b>27,456,200*</b>	<b>645,963*</b>
PILOT and Interest	1,071,718	1,114,040	42,322
Sales Tax ( <i>Including Interest /911 surcharge /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 &amp; 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)
<b>Total General Fund Revenue</b>	<b>78,749,517</b>	<b>87,245,214</b>	<b>8,495,697</b>
Fund Balance	4,500,000	<b>5,050,000*</b>	<b>550,000*</b>
Total to Cover 2024 Expenditures	<b>83,249,517</b>	<b>92,245,214</b>	

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## REVENUE BREAKDOWN *GENERAL FUND*

Real Property Taxes  
(Taxes Only)

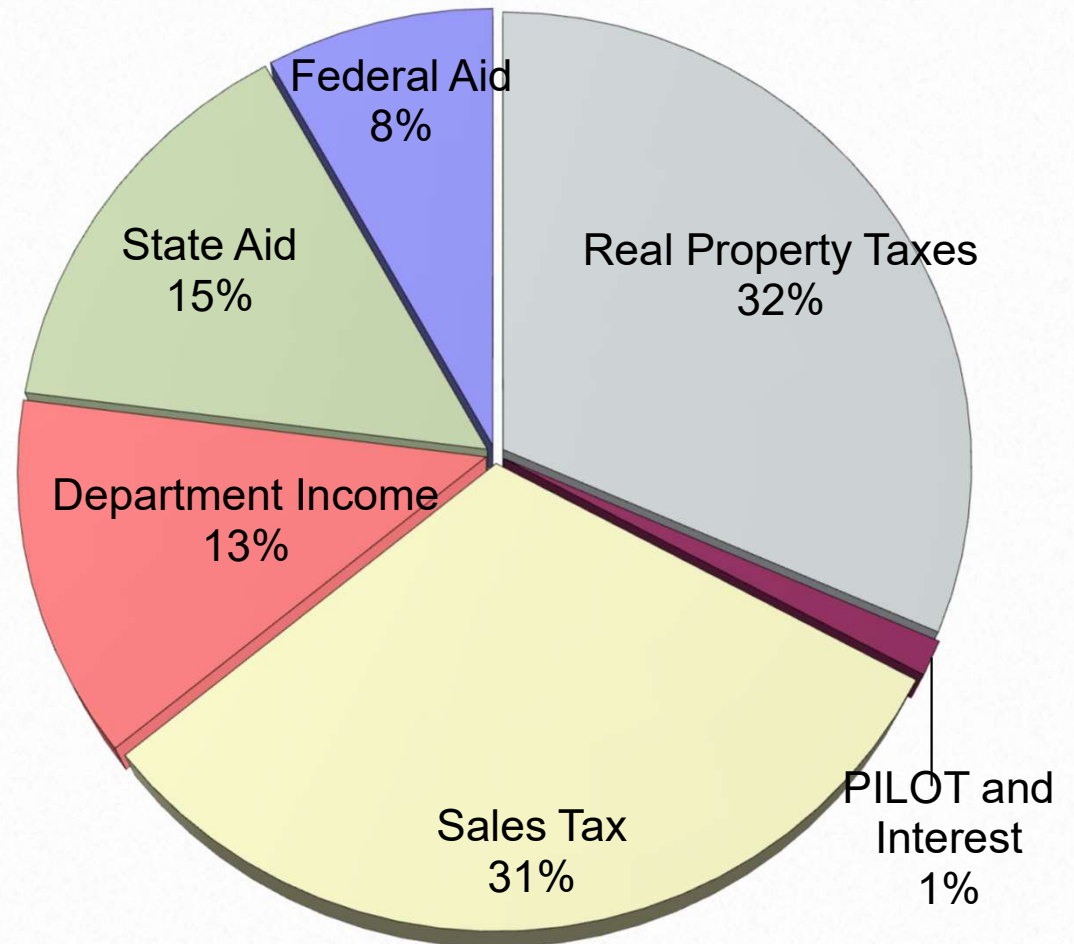
PILOT and Interest

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)

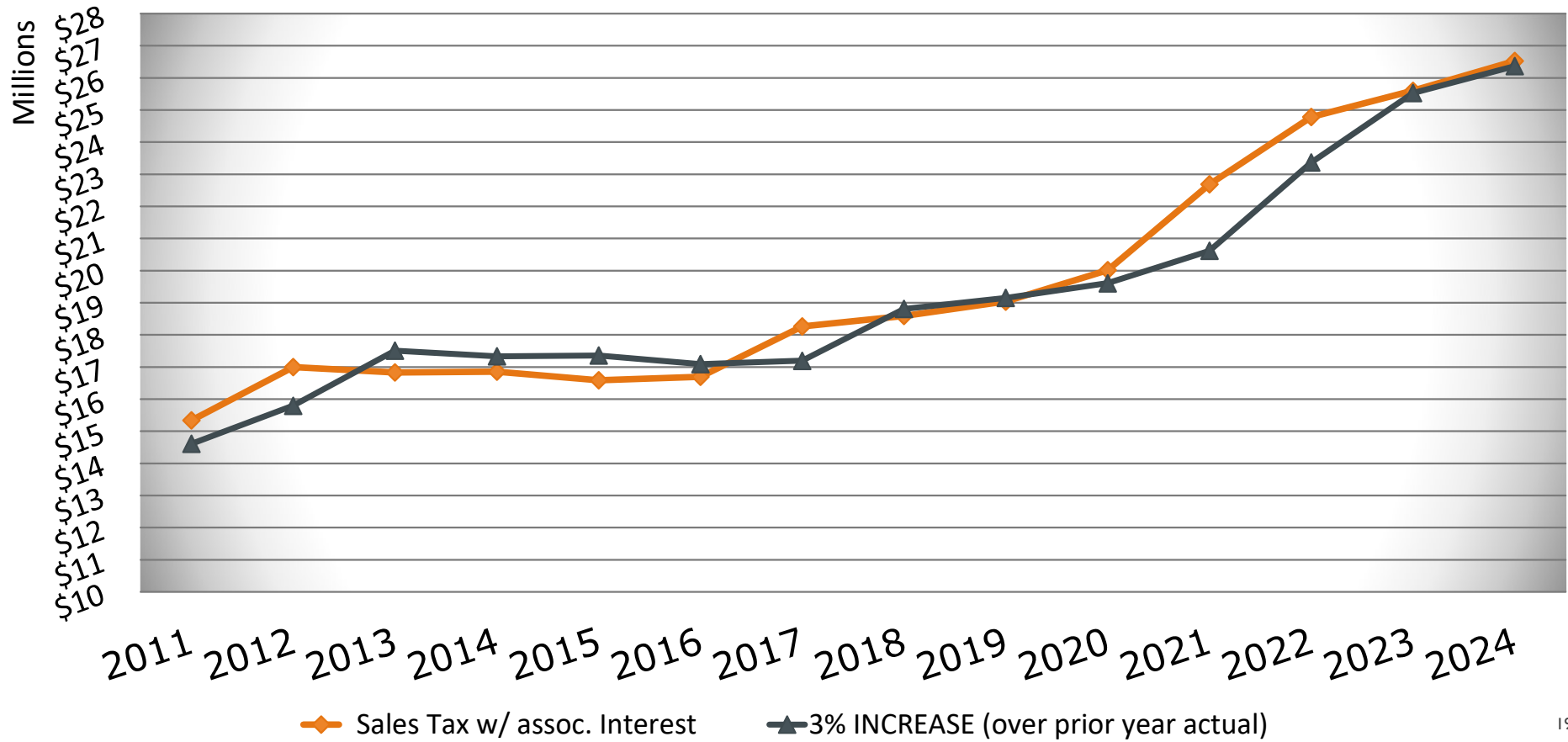
State Aid

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%
<b>Social Services (Less Medicaid)</b>	<b>\$ 12,025,456</b>	<b>\$ 7,945,227</b>	<b>\$ 639,200</b>	<b>\$ 3,441,029</b>	<b>10.3%</b>
<b>Social Services (Medicaid / MMIS)</b>	<b>\$ 8,584,592</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,584,592</b>	<b>25.6%</b>
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%
<b>TOTALS:</b>	<b>\$ 191,404,842</b>	<b>\$ 26,460,537</b>	<b>\$ 131,466,105</b>	<b>\$ 33,478,200</b>	<b>100.0%</b>

<b>FUND SURPLUS</b>	
General:	\$ 5,050,000*
Machinery:	\$ 197,000
County Road	\$ 775,000

 **TAX LEVY: \$ ( 6,022,000 )\***  
**TAX LEVY: \$ 27,456,200\***



## 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

	<b>Adopted 2023</b>	<b>Tentative 2024</b>	<b>2024 Inc / (Dec)</b>	<b>2024 Percentage Inc / -Dec</b>
<b>General County Levy</b>				
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	<b>6,022,000*</b>	<b>365,230*</b>	<b>6.46%*</b>
Allow For Uncollectable Taxes	0	0	0	
<b>Total General County Levy</b>	<b>26,810,237</b>	<b>27,456,200*</b>	<b>645,963*</b>	<b>2.41%*</b>
<b>Special District Levy</b>				
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%
<b>Total Levy All Districts</b>	<b>30,361,246</b>	<b>31,178,419*</b>	<b>817,173*</b>	<b>2.69%*</b>
<b>NYS Tax Levy Limitation</b>	<b>29,141,801</b>	<b>31,203,335</b>	<b>842,089</b>	<b>2.77%</b>
<b>Over / (Under) Allowable Cap</b>	<b>1,219,445</b>	<b>(24,916) *</b>		

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# THANK YOU

JANIS COOK

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