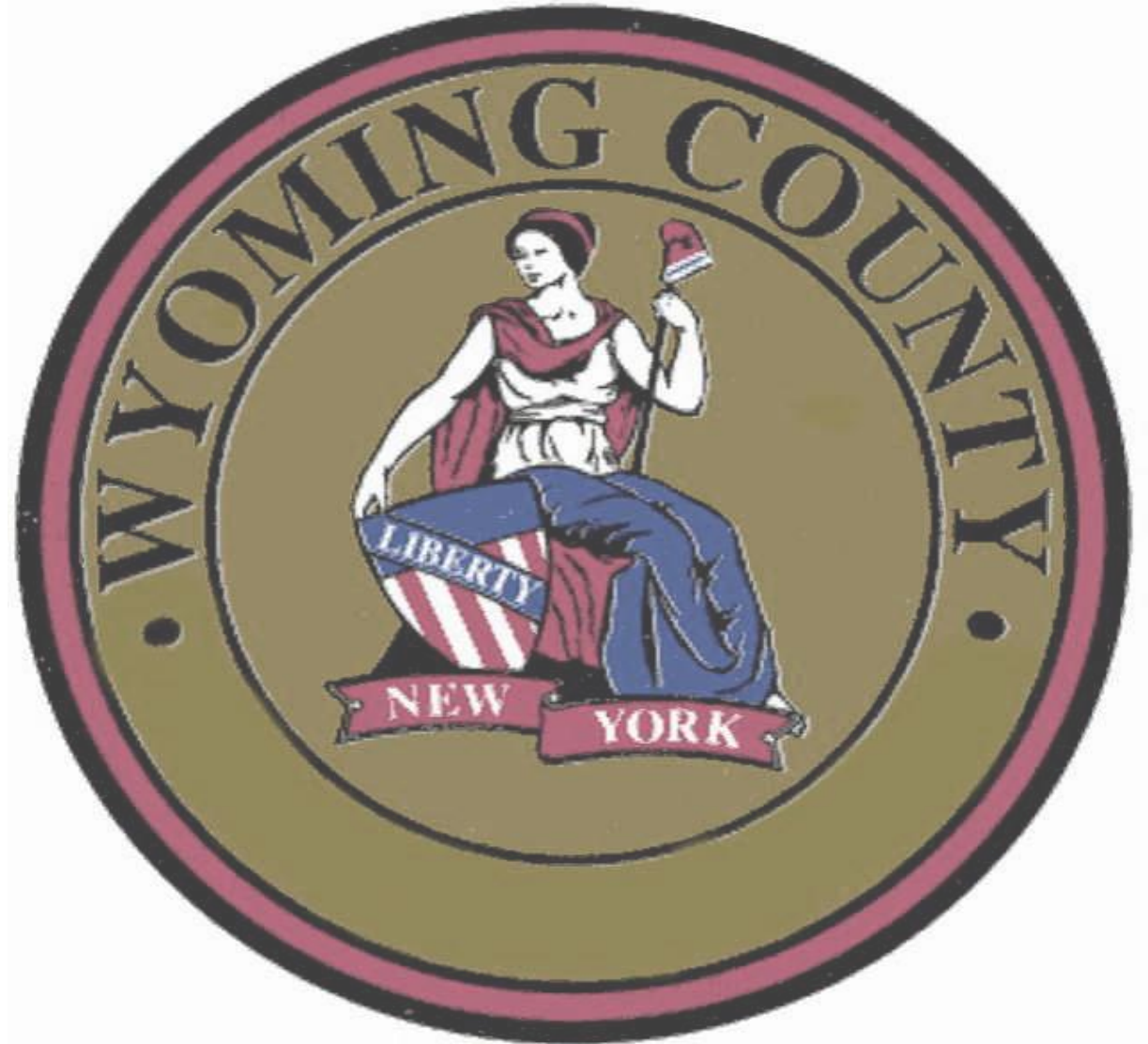


WYOMING COUNTY, NY

2025 BUDGET

Janis Cook
Budget Officer



2025 BUDGET SUMMARY

	Tentative 2025 Budget	Change from 2024
▪ Appropriations:	\$ 193,602,612	+ 1.15 %
▪ Revenue:	\$ 161,487,803	+ 2.25 %
▪ Reserve to Offset:	\$ 4,107,382	- 31.79 %
▪ Proposed Tax Levy:	\$ 28,007,427	+ 2.01 %

Taxable Valuation:

\$ 3,298,797,530

Average Property Tax Rate:

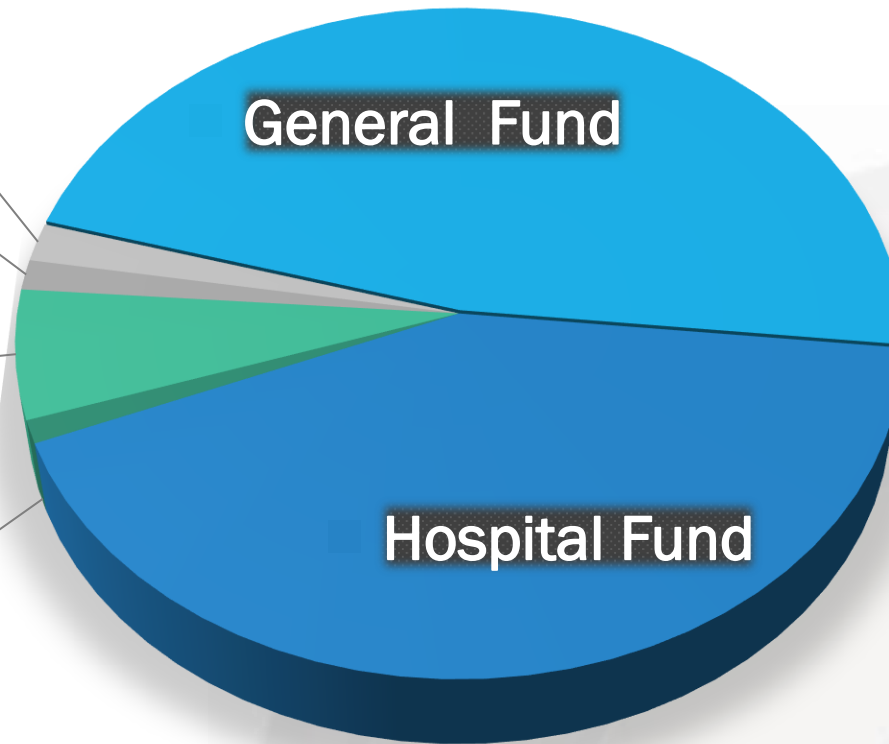
\$ 8.55 *per thousand* - \$.89

2025 TAXABLE VALUATION

	<i>Adopted 2024</i>	<i>Tentative 2025</i>	<i>Increase / (Decrease)</i>
Taxable Valuation	2,920,960,728	3,298,797,530	377,836,802
Taxable Full Valuation	3,200,193,525	3,540,698,947	340,505,422
Average Property Tax Rate <i>(per thousand)</i>	9.44	8.55	(0.89)

2025 APPROPRIATIONS (EXPENDITURES) BREAKDOWN by FUND

- Capital Fund
- Workers Comp
- Highway Fund
- Machinery Fund

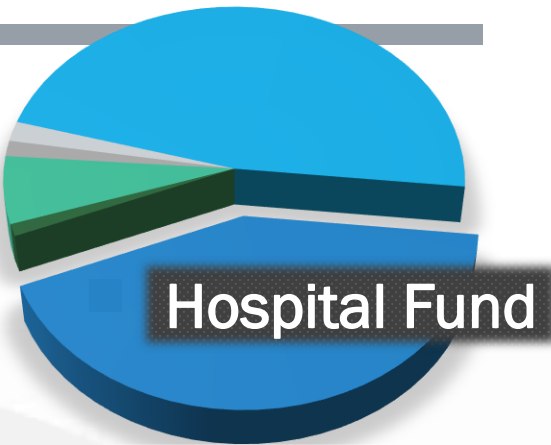


■ General Fund	\$91,362,127	47.19%
■ Hospital Fund	\$81,674,602	42.19%
■ Machinery Fund	\$2,145,169	1.11%
■ Highway Fund	\$12,067,503	6.23%
■ Workers Compensation	\$2,798,211	1.44%
■ Building Equipment Capital	\$3,555,000	1.84%

Total Appropriations: **\$193,602,612** **100%**

2025 APPROPRIATIONS (EXPENDITURES) BREAKDOWN

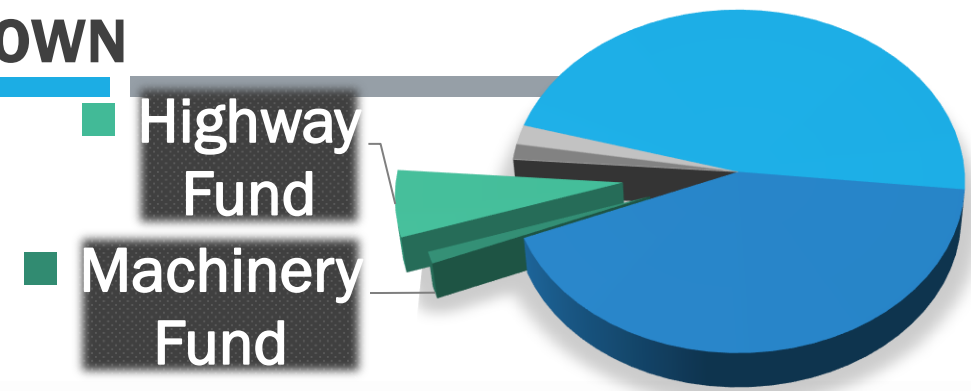
HOSPITAL FUND



			Adopted 2024	Tentative 2025	Change Amount Inc / (Decrease)	
Total Revenues			\$ 78,040,331	\$ 81,674,602	\$ 3,634,271	4.66%
	.1	Personal Svc	\$ 35,303,159	\$ 37,088,480	\$ 1,785,321	5.06%
	.2	Capital	\$ 1,762,536	\$ 2,000,000	\$ 237,464	13.47%
	.4	Contractual	\$ 25,087,443	\$ 26,072,694	\$ 985,251	3.93%
	.6	Principal Pmt	\$ 1,154,576	\$ 1,173,008	\$ 18,432	1.60%
	.7	Interest Pmt	\$ 284,392	\$ 256,435	\$ (27,957)	-9.83%
	.8	Fringe	\$ 14,448,225	\$ 15,083,985	\$ 635,760	4.40%
Total Expenditures			\$ 78,040,331	\$ 81,674,602	\$ 3,634,271	4.66%
Fund Balance			\$ -	\$ -	\$ -	
Levy			\$ -	\$ -	\$ -	

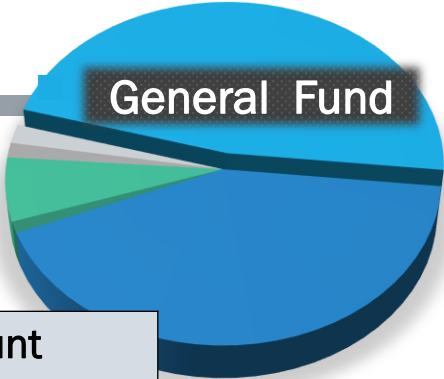
2025 APPROPRIATIONS (EXPENDITURES) BREAKDOWN

HIGHWAY & MACHINERY FUND



			Adopted 2024	Tentative 2025	Change Amount Inc / (Decrease)
Total Revenues			\$ 12,761,505	\$ 12,705,290	\$ (56,215)
	.1	Personal Svc	\$ 1,815,082	\$ 1,811,853	\$ (3,229)
	.2	Capital	\$ 387,448	\$ 795,000	\$ 407,552
	.4	Contractual	\$ 10,493,878	\$ 10,494,794	\$ 916
	.6	Principal Pmt	\$ -	\$ -	\$ -
	.7	Interest Pmt	\$ -	\$ -	\$ -
	.8	Fringe	\$ 1,037,097	\$ 1,111,025	\$ 73,928
	.9	Transfers	\$ -	\$ -	\$ -
Total Expenditures			\$ 13,733,505	\$ 14,212,672	\$ 479,167
Fund Balance			\$ (972,000)	\$ (1,507,382)	\$ (535,382)
Levy			\$ -	\$ -	\$ -

2025 APPROPRIATIONS (EXPENDITURES) BREAKDOWN



GENERAL FUND

		Adopted 2024	Tentative 2025	Change Amount Inc / (Decrease)
Total Revenues		\$ 59,739,014	\$ 60,754,700	\$ 1,015,686
.1	Personal Svc	\$ 22,439,905	\$ 23,674,602	\$ 1,234,697
.2	Capital	\$ 1,572,254	\$ 948,168	\$ (624,086)
.4	Contractual	\$ 38,025,384	\$ 38,039,093	\$ 13,709
.6	Principal Pmt	\$ 1,590,806	\$ 1,636,575	\$ 45,769
.7	Interest Pmt	\$ 420,613	\$ 382,406	\$ (38,207)
.8	Fringe	\$ 11,984,072	\$ 12,969,307	\$ 985,235
.9	Transfers	\$ 16,212,180	\$ 13,711,976	\$ (2,500,204)
	Highway	\$ 5,208,125	\$ 4,920,569	\$ (287,556)
	Machinery	\$ -	\$ 440,175	\$ 440,175
	Hospital	\$ 6,368,731	\$ 4,760,306	\$ (1,608,425)
	CIP	\$ 4,600,000	\$ 3,555,000	\$ (1,045,000)
	Workers Comp	\$ 35,324	\$ 35,926	\$ 602
Total Expenditures		\$ 92,245,214	\$ 91,362,127	\$ (883,087)
Levy Prior to FB		\$ 32,506,200	\$ 30,607,427	\$ (1,898,773)
Fund Balance		\$ (5,050,000)	\$ (2,600,000)	\$ 2,450,000
Allowance for Taxes		\$ -	\$ -	\$ -
Levy		\$ 27,456,200	\$ 28,007,427	\$ 551,227

1.70%



-0.96%

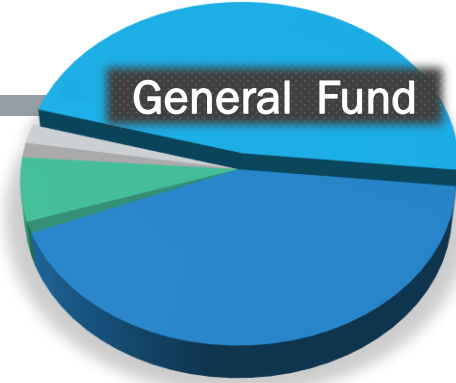
-5.84%

-48.51%

2.01%



2025 APPROPRIATIONS (EXPENDITURES) BY FUNCTION

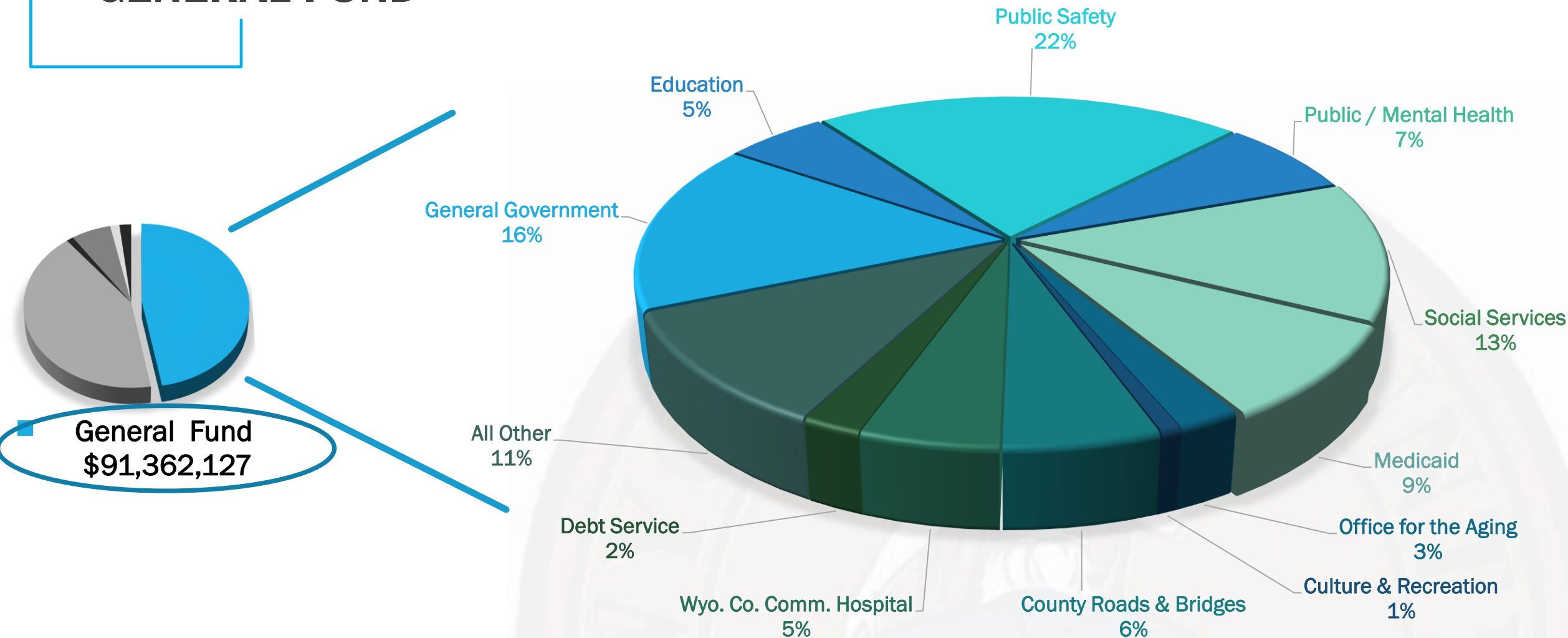


GENERAL FUND

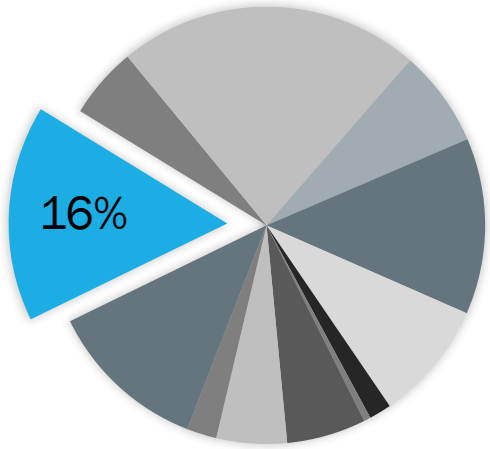
GENERAL FUND	EXPENDITURE	%
General Government	14,596,062	15.98%
Education	4,823,478	5.28%
Public Safety	20,432,356	22.36%
Public / Mental Health	6,534,479	7.15%
Social Services	11,905,954	13.03%
Medicaid	8,125,233	8.89%
Office for the Aging	2,162,569	2.37%
Culture & Recreation	703,130	0.77%
County Roads & Bridges	5,360,744	5.87%
Wyo. Co. Comm. Hospital	4,760,306	5.21%
Debt Service	2,018,981	2.21%
All Other	9,938,835	10.88%
Total Budgeted Expenditures	91,362,127	100.00%

2025 APPROPRIATIONS (EXPENDITURES) BY FUNCTION

GENERAL FUND

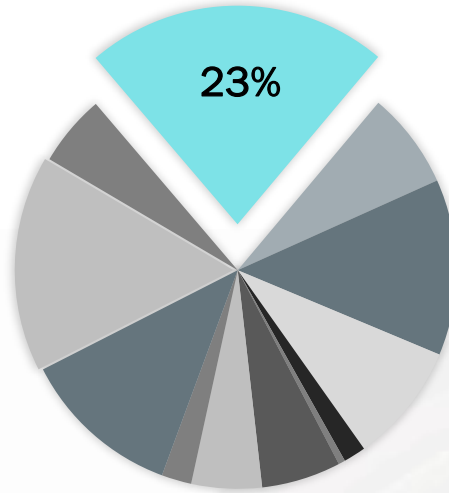


2025 BUDGET - FUNCTION BREAKDOWN



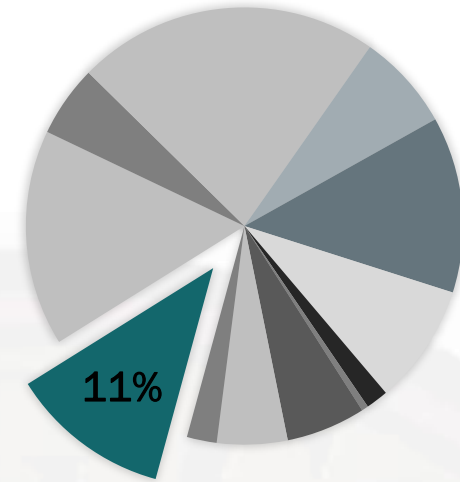
General Governmental

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



Public Safety

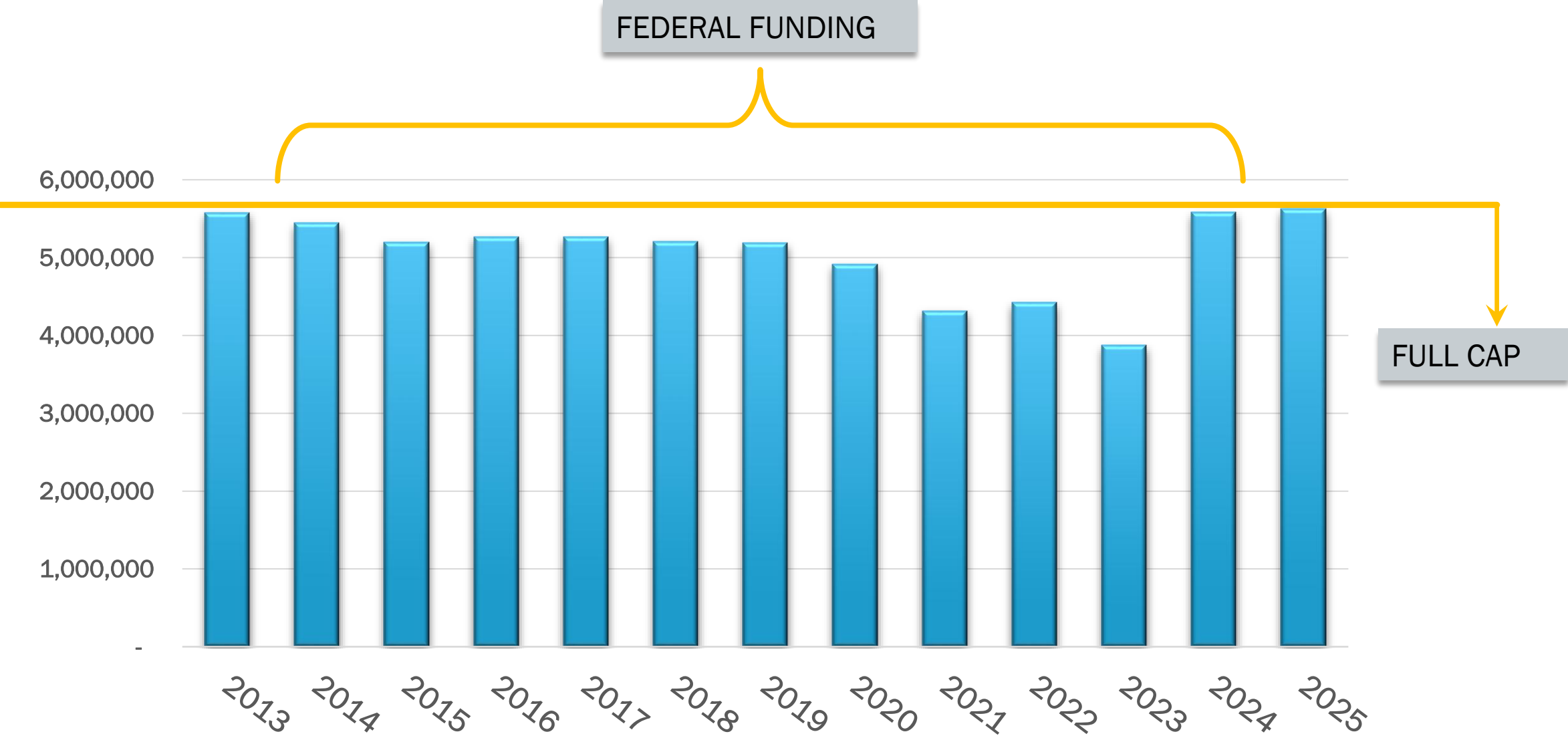
Sheriff
Probation
Jail
Dog Control
Ambulance Service
Emergency Services



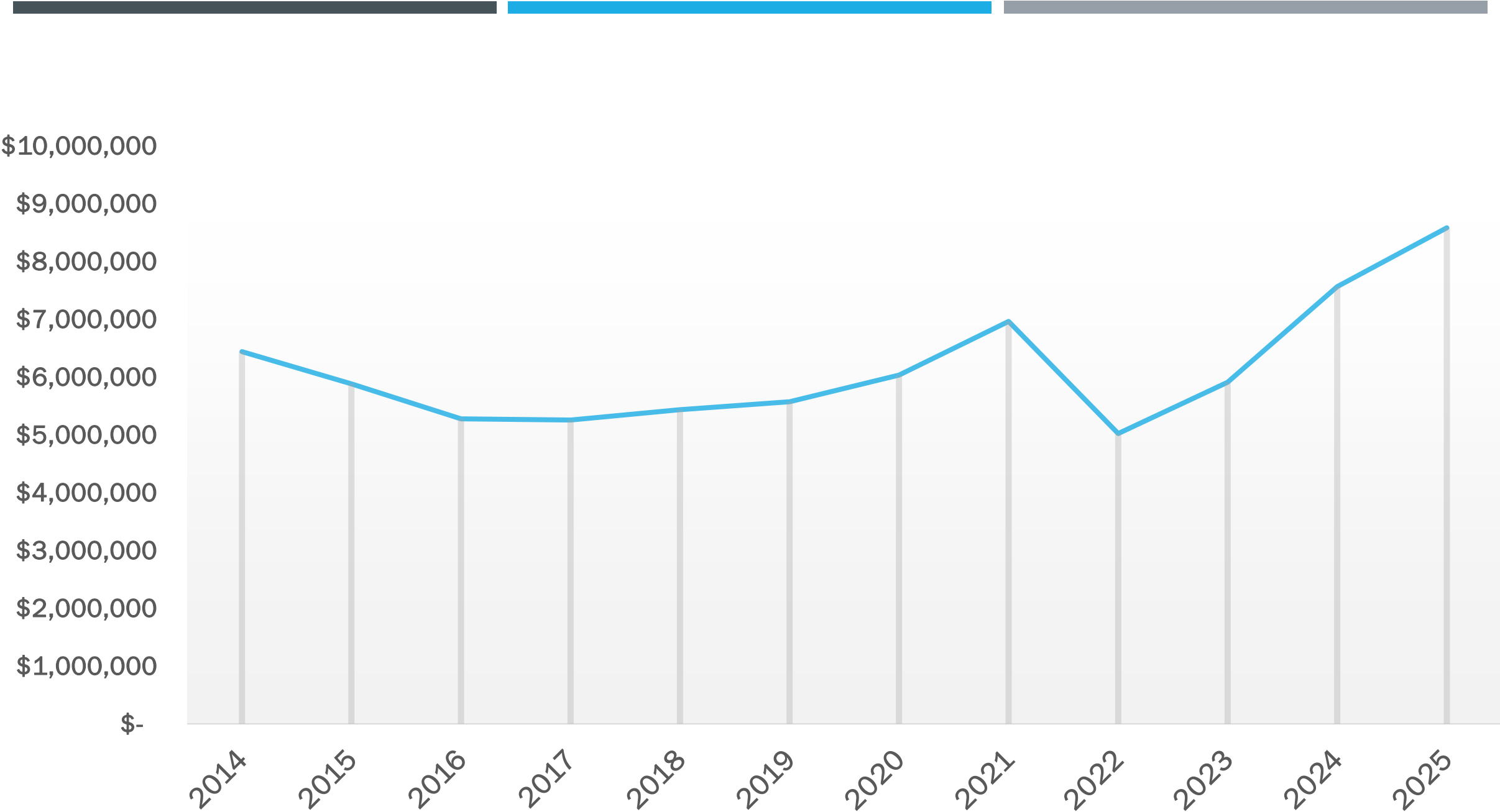
All Other

Economic Development
Solid Waste
Veteran Service
Planning
Natural Resources
Capital Fund

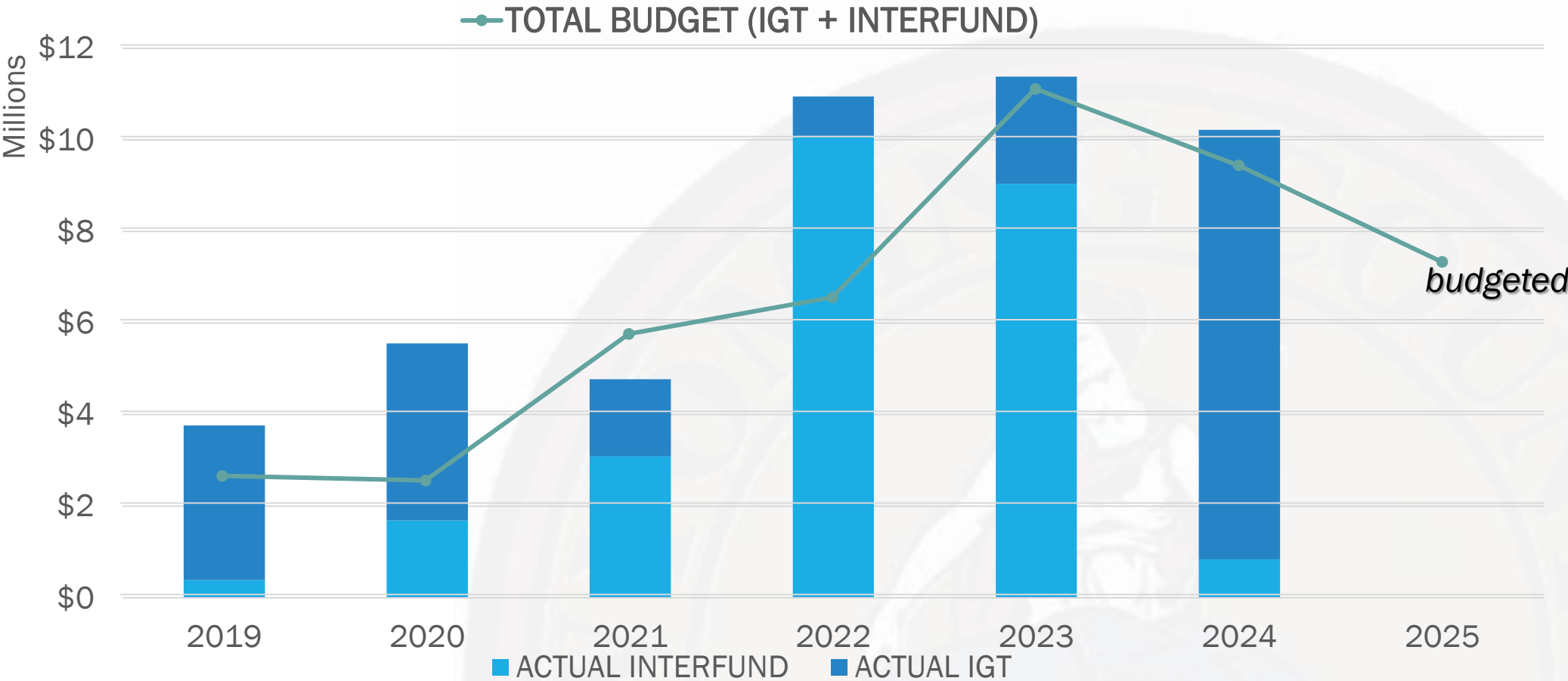
MEDICAID HISTORY



NYS RETIREMENT EXPENSE HISTORY

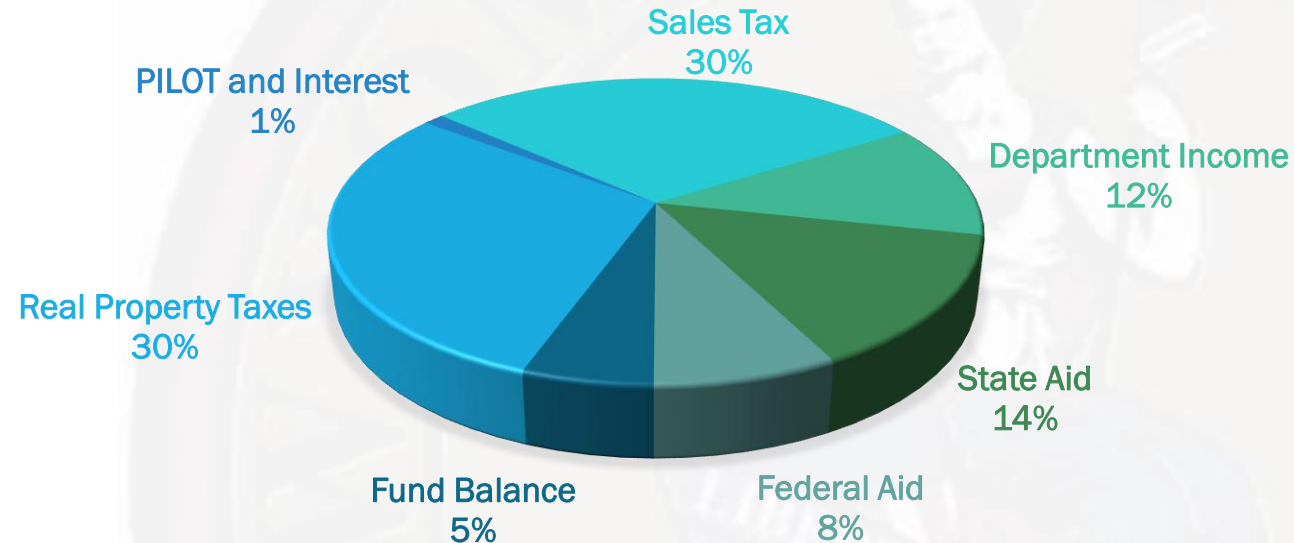


HOSPITAL SUBSIDY HISTORY – BUDGET VS ACTUAL

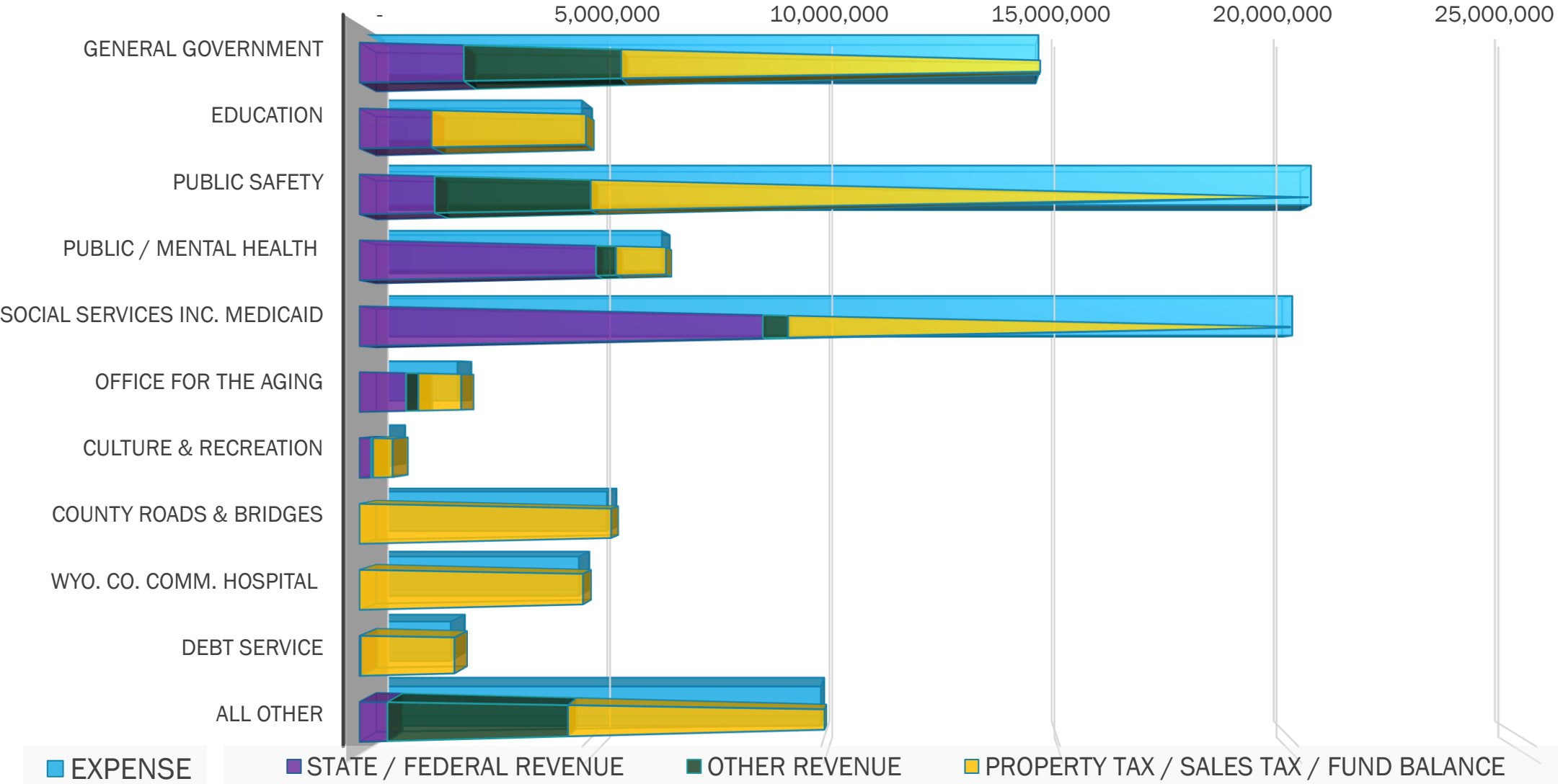


2025 GENERAL FUND – REVENUE SUMMARY

General Fund Revenue Source	Adopted 2024 Budget	Tentative 2025 Budget	Increase/ (Decrease)
Real Property Taxes (Taxes Only)	\$ 27,456,200	\$ 28,007,427	\$ 551,227
PILOT and Interest	\$ 1,114,040	\$ 1,131,565	\$ 17,525
Sales Tax (Including Interest /911surcharge /hotel /motel tax /auto use tax)	\$ 27,328,949	\$ 27,130,180	\$ (198,769)
Department Income (Fees/Local Rev/Permits/Fines/Donations/Sale of Property & Interfund Revenue)	\$ 11,243,956	\$ 11,631,776	\$ 387,820
State Aid	\$ 12,963,135	\$ 13,249,589	\$ 286,454
Federal Aid	\$ 7,088,934	\$ 7,611,590	\$ 522,656
Total General Fund Revenue	\$ 87,195,214	\$ 88,762,127	\$ 1,566,913
Fund Balance	\$ 5,050,000	\$ 2,600,000	\$ (2,450,000)
Total to Cover Expenditures	\$ 92,245,214	\$ 91,362,127	



GENERAL FUND EXPENSE VS REVENUE



SALES TAX HISTORY



2025 SUMMARY BY FUNCTION

FUNCTION	APPROPRIATIONS	STATE & FEDERAL AID	REVENUES	TAX LEVY / SURPLUS	%
General Governmental Support	\$ -	\$ 150,000	\$ 27,956,565	\$ (28,106,565)	-87.5%
Legislative	\$ 857,450	\$ -	\$ 8,043	\$ 849,407	2.6%
Judicial	\$ 3,257,444	\$ 1,735,065	\$ 140,900	\$ 1,381,479	4.3%
Finance	\$ 2,001,825	\$ -	\$ 886,517	\$ 1,115,308	3.5%
Staff	\$ 7,368,924	\$ 333,975	\$ 2,463,344	\$ 4,571,605	14.2%
Special Items	\$ 1,110,419	\$ -	\$ 7,619	\$ 1,102,800	3.4%
Education	\$ 4,823,478	\$ 1,530,900	\$ -	\$ 3,292,578	10.3%
Public Safety	\$ 20,432,356	\$ 1,598,700	\$ 3,324,342	\$ 15,509,314	48.3%
Health	\$ 6,534,479	\$ 5,038,916	\$ 423,850	\$ 1,071,713	3.3%
Social Services (Less Medicaid)	\$ 11,905,954	\$8,611,878	\$ 540,700	\$ 2,753,376	8.6%
Social Services (Medicaid / MMIS)	\$ 8,125,233	\$ -	\$ -	\$ 8,125,233	25.3%
Economic Development	\$ 1,552,432	\$ 440,000	\$ 233,042	\$ 879,390	2.7%
Other	\$ 281,611	\$ 28,136	\$ 22,000	\$ 231,475	0.7%
Economic Assistance (OFA)	\$ 2,162,569	\$ 991,405	\$ 257,068	\$ 914,096	2.9%
Recreation	\$ 249,107	\$ 81,389	\$ 34,490	\$ 133,228	0.4%
Culture	\$ 286,023	\$ -	\$ 4,700	\$ 281,323	0.9%
Adult Recreation	\$ 168,000	\$ 168,000	\$ -	\$ -	0.0%
General Environment	\$ 3,754,718	\$ 126,250	\$ 3,542,041	\$ 86,427	0.3%
Natural Resources	\$ 754,148	\$ -	\$ 43,300	\$ 710,848	2.2%
Employee Benefits	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
Debt Service	\$ 2,018,981	\$ 26,565	\$ -	\$ 1,992,416	6.2%
Interfund Transfers	\$ 13,711,976	\$ -	\$ -	\$ 13,711,976	42.7%
Highway Funds	\$ 12,067,503	\$ 5,518,868	\$ 5,041,253	\$ 1,507,382	4.7%
Machinery Fund	\$ 2,145,169	\$ -	\$ 2,145,169	\$ -	0.0%
Hospital Funds	\$ 81,674,602	\$ 489,328	\$ 81,185,274	\$ -	0.0%
Compensation	\$ 2,798,211	\$ -	\$ 2,798,211	\$ -	0.0%
Capital	\$ 3,555,000	\$ -	\$ 3,555,000	\$ -	0.0%
TOTALS:	\$ 193,602,612	\$ 26,869,375	\$ 134,618,428	\$ 32,114,809	100.0%

Less Surplus:

General Fund

\$ 2,600,000

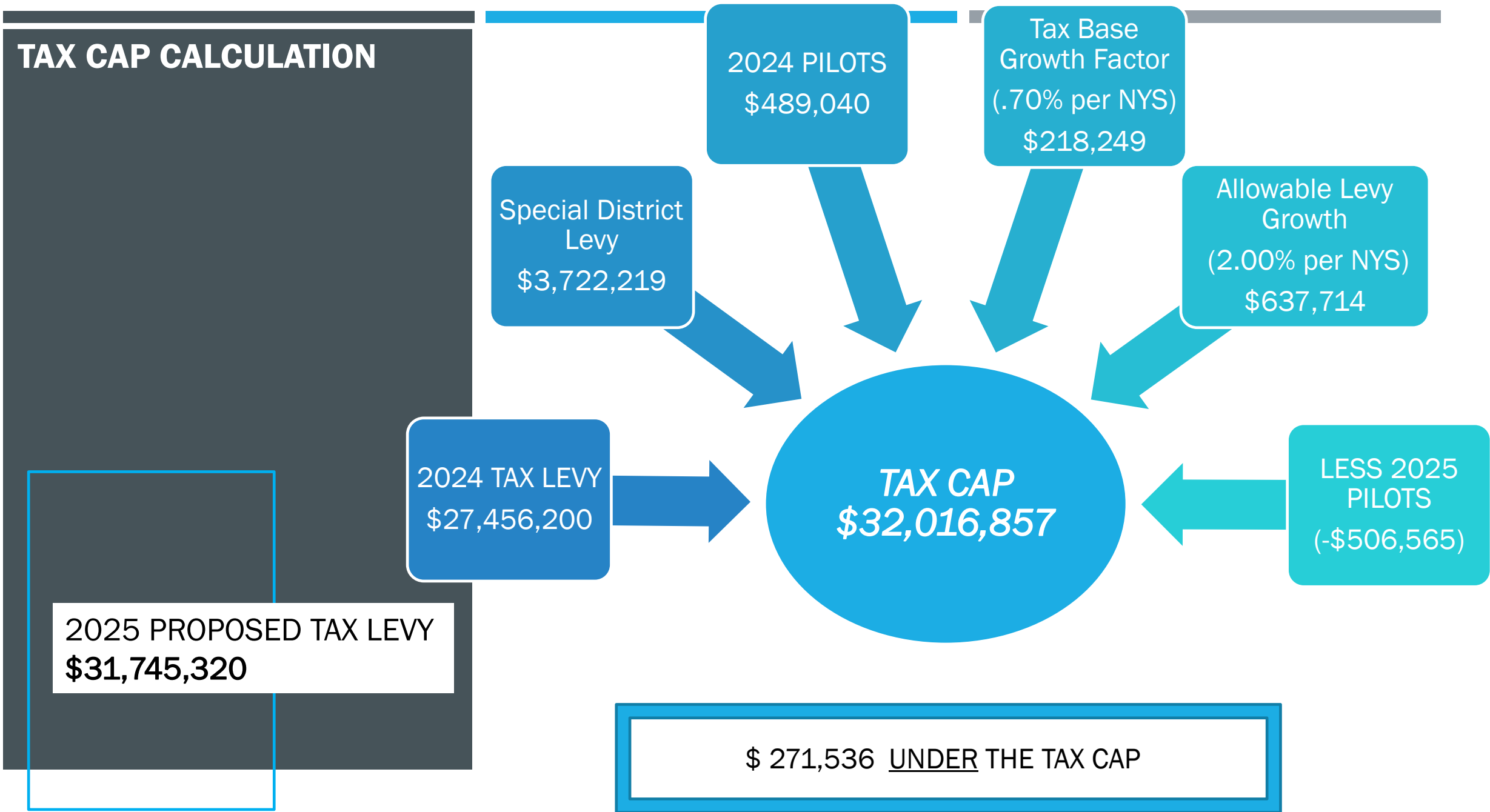
County Road Fund

\$ 1,507,382

TAX LEVY:

\$28,007,427

TAX CAP CALCULATION



TOTAL LEVY – ALL DISTRICTS

2025 PROPOSED TAX LEVY
\$31,745,320

General County Levy	Adopted 2024	Tentative 2025	2025 Inc / (Dec)	2025 % Inc / -Dec
Revenue	\$ 157,926,642	\$ 161,487,803	\$ 3,561,161	2.25%
Expenses	\$ 191,404,842	\$ 193,602,612	\$ 2,197,770	1.15%
Reserve to offset	\$ 6,022,000	\$ 4,107,382	\$ (1,914,618)	-31.79%
Allow For Uncollectable Taxes	\$ -	\$ -	\$ -	
Total General County Levy	\$ 27,456,200	\$ 28,007,427	\$ 551,227	2.01%
Special District Levy				
Town Balances	\$ 958	\$ 790	\$ (168)	-17.54%
Board of Elections	\$ 37,605	\$ 36,481	\$ (1,124)	-2.99%
Recycling	\$ 3,163,234	\$ 3,182,054	\$ 18,820	0.59%
Worker's Comp	\$ 520,422	\$ 518,568	\$ (1,854)	-0.36%
Total Levy All Districts	\$ 31,178,419	\$ 31,745,320	\$ 566,901	1.82%
NYS Tax Levy Limitation Over / (Under) Allowable Cap	\$ 31,203,335 \$ (24,916)	\$ 32,016,857 \$ (271,537)	\$ 838,438	2.69%

2025 WYOMING COUNTY NY BUDGET

THANK YOU

Janis Cook

Budget Officer

☎ 585-786-8804

✉ jcook@wyomingcountyny.gov