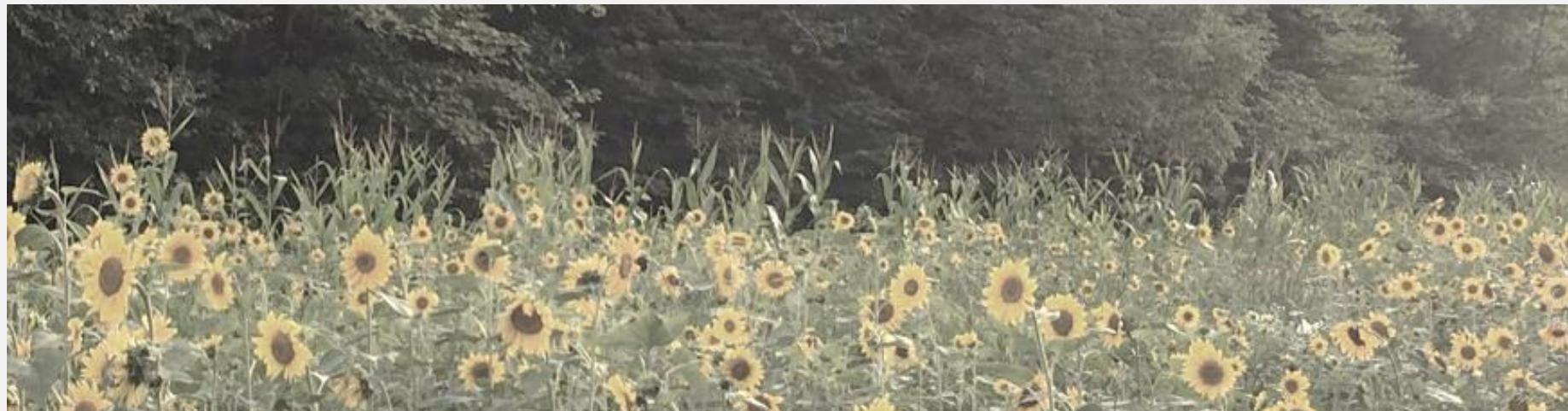

Wyoming County

November 27th, 2018 Presented by: Janis Cook, Budget Officer

2019 BUDGET PRESENTATION



SUMMARY OF PROPOSED 2019 BUDGET

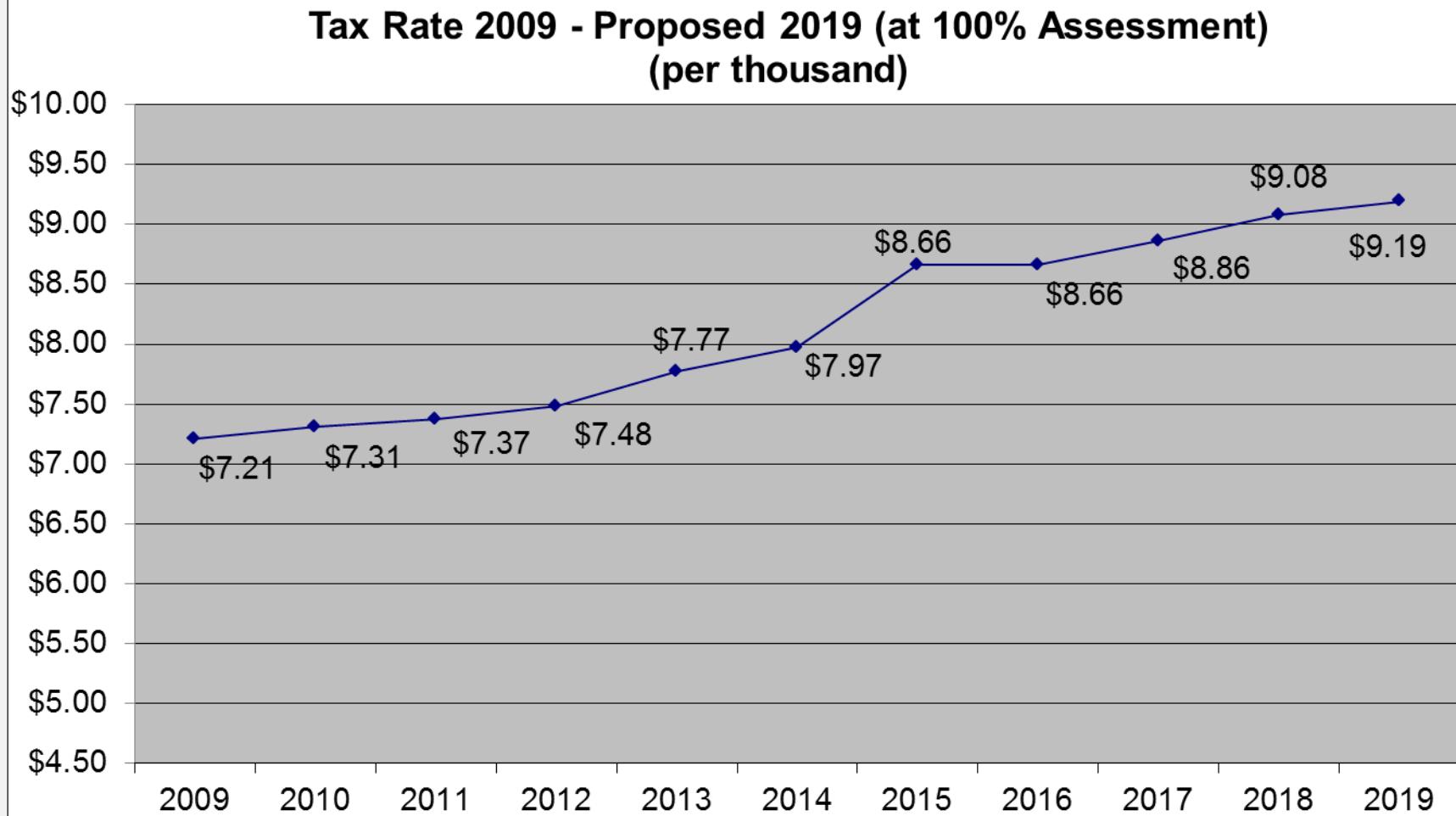
- Proposed budget
 - ❖ \$ 140,699,502
- Proposed tax levy
 - ❖ \$ 21,587,177
 - 2.64% increase
- Taxable Valuation
 - ❖ \$2,142,386,976
 - 2.97% increase
- Proposed tax rate @ 100% assessment
 - ❖ **\$9.19** per thousand
 - 1.27% increase

PROPERTY TAX LEVY AND RATE

	2018	2019	Amt change from prior year	% change from prior yr
Property Tax Levy	\$ 21,031,622	\$ 21,587,177	\$ 555,555	2.64%
Taxable Valuation	\$ 2,080,646,813	\$ 2,142,386,976	\$ 61,740,163	2.97%
Full Valuation	\$ 2,305,027,455	\$ 2,347,723,719	\$ 42,696,264	1.85%
**Property Tax Rate	\$ 9.08	\$ 9.19	\$ 0.11	1.27%

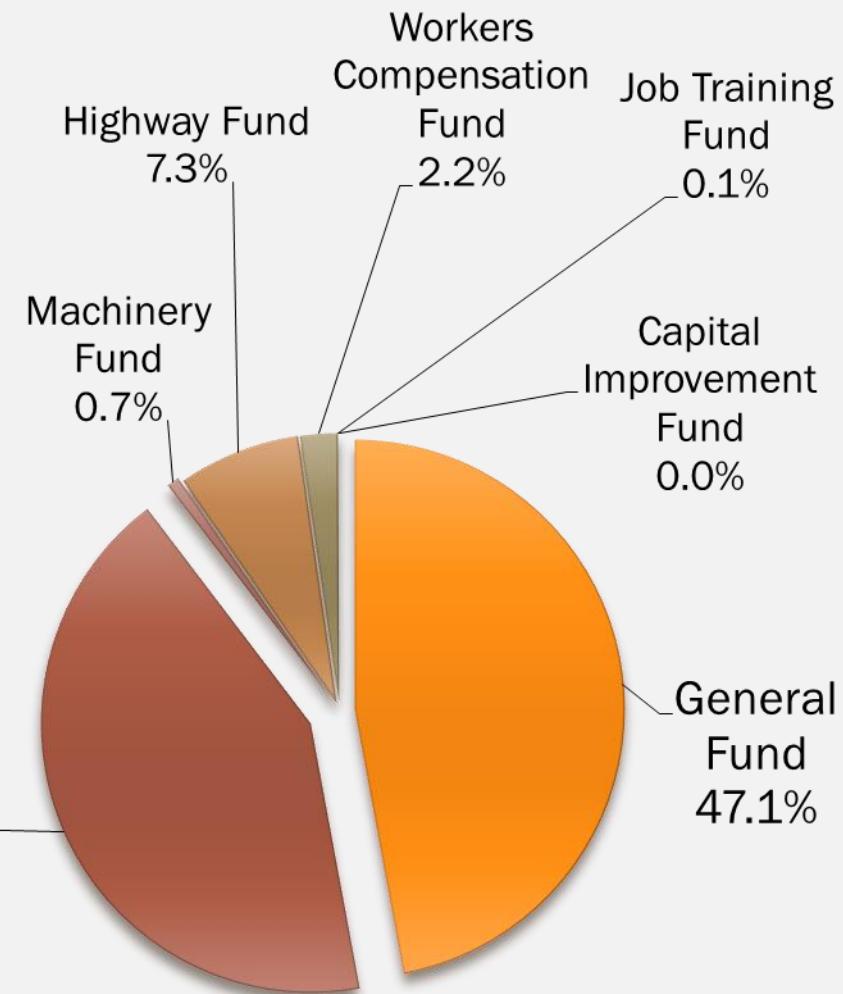
**100% Equalization in both FY 2018 & 2019

PROPERTY TAX RATE HISTORY

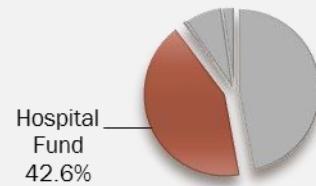


PROPOSED BUDGET BREAKDOWN

APPROPRIATION BY FUND	EXPENDITURE	%
General Fund	66,249,183.59	47.09%
Hospital Fund	59,887,807.00	42.56%
Machinery Fund	1,040,956.00	0.74%
Highway Fund	10,297,376.00	7.32%
Workers Compensation Fund	3,124,179.00	2.22%
Job Training Fund	100,000.00	0.07%
Capital Improvement Fund	0.00	0.00%
Total Budgeted Expenditures	140,699,501.59	100.00%

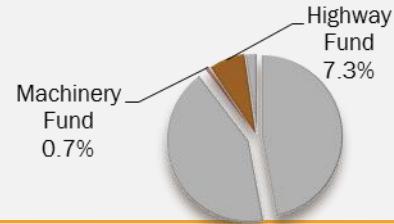


HOSPITAL FUND

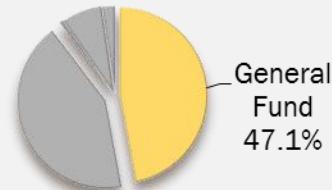


Hospital Fund		Adopted 2018	Tentative 2019	Change Amount Inc / (Dec)
Total Revenues		55,852,950	59,887,807	4,034,857
.1	Personal Svc	22,512,816	24,647,508	2,134,692
.2	Capital	0	100,000	100,000
.4	Contractual	20,570,944	22,433,764	1,862,820
.6	Principal Pmt	840,599	813,305	(27,294)
.7	Interest Pmt	185,301	150,438	(34,863)
.8	Fringe	11,743,290	11,742,792	(498)
.9	Transfers	0	0	0
Total Expenditures		55,852,950	59,887,807	4,034,857
Fund Balance		0	0	0
Levy		0	0	0

HIGHWAY & MACHINERY FUND



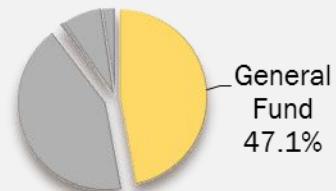
Highway & Machinery Fund		Adopted 2018	Tentative 2019	Change Amount Inc / (Dec)
	Total Revenues	10,439,058	10,763,332	324,274
.1	Personal Svc	1,483,726	1,521,497	37,771
.2	Capital	100,000	99,700	(300)
.4	Contractual	8,227,993	8,765,360	537,367
.6	Principal Pmt	150,000	0	(150,000)
.7	Interest Pmt	3,750	0	(3,750)
.8	Fringe	1,031,511	951,775	(79,736)
.9	Transfers	0	0	0
	Total Expenditures	10,996,980	11,338,332	341,352
	Fund Balance	(557,922)	(575,000)	(17,078)
	Levy	(0)	0	0



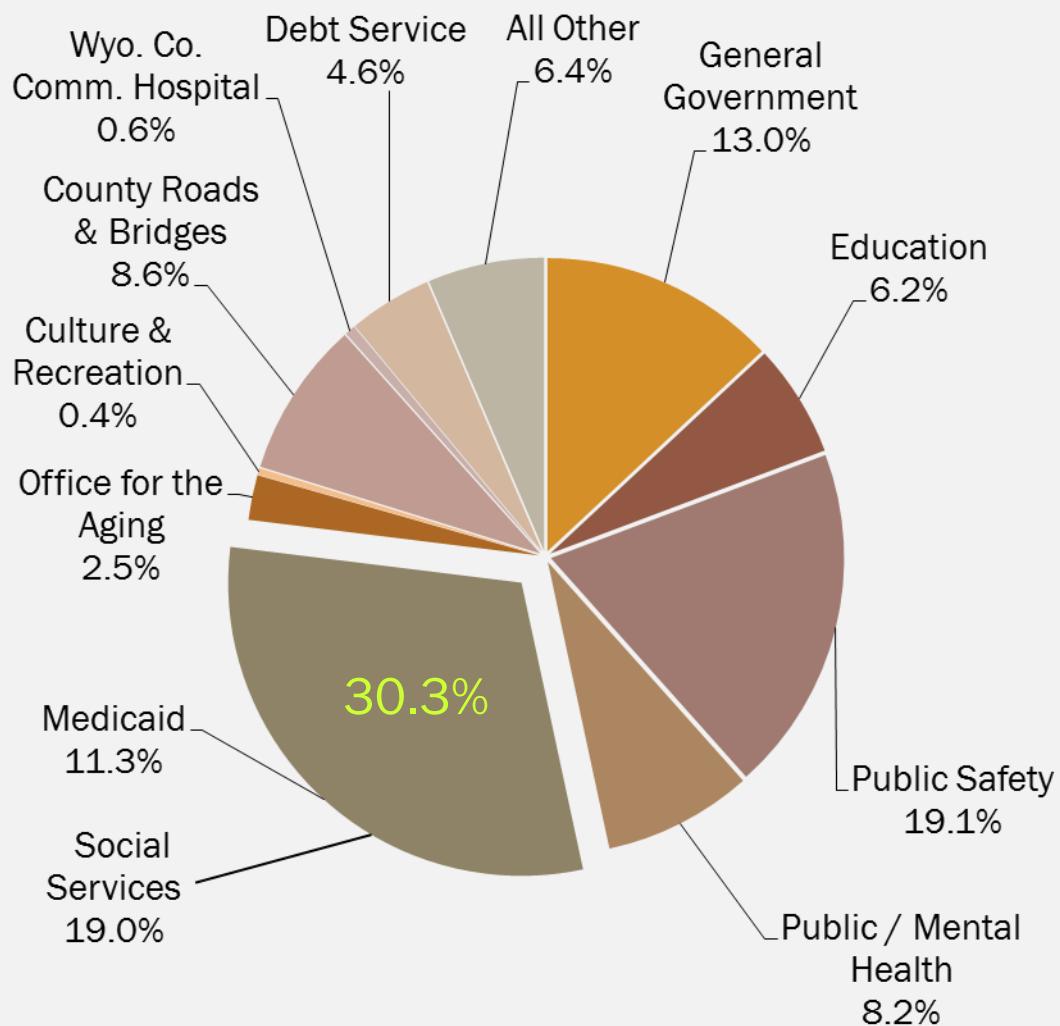
GENERAL FUND

General Fund		Adopted 2018	Tentative 2019	Change Amount Inc / (Dec)
Total Revenues		41,977,052	43,562,007	1,584,955
.1	Personal Svc	15,281,696	16,203,664	921,968
.2	Capital	294,650	296,800	2,150
.4	Contractual	30,428,703	30,985,873	557,170
.6	Principal Pmt	2,150,695	2,281,249	130,554
.7	Interest Pmt	926,365	771,337	(155,028)
.8	Fringe	9,443,174	9,582,611	139,437
.9	Transfers	5,943,391	6,127,650	184,259
	Highway	5,511,446	5,696,015	184,569
	Machinery	0	0	0
	Hospital	391,700	390,875	(825)
	CIP	0	0	0
	Workers Comp	40,245	40,760	515
Total Expenditures		64,468,674	66,249,184	1,780,510
Fund Balance		(1,460,000)	(1,100,000)	360,000
Allowance for Taxes		0	0	0
Levy		21,031,622	21,587,177	555,555

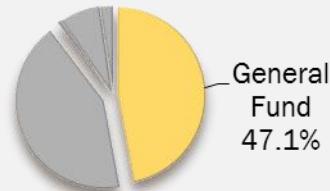
GENERAL FUND EXPENDITURES



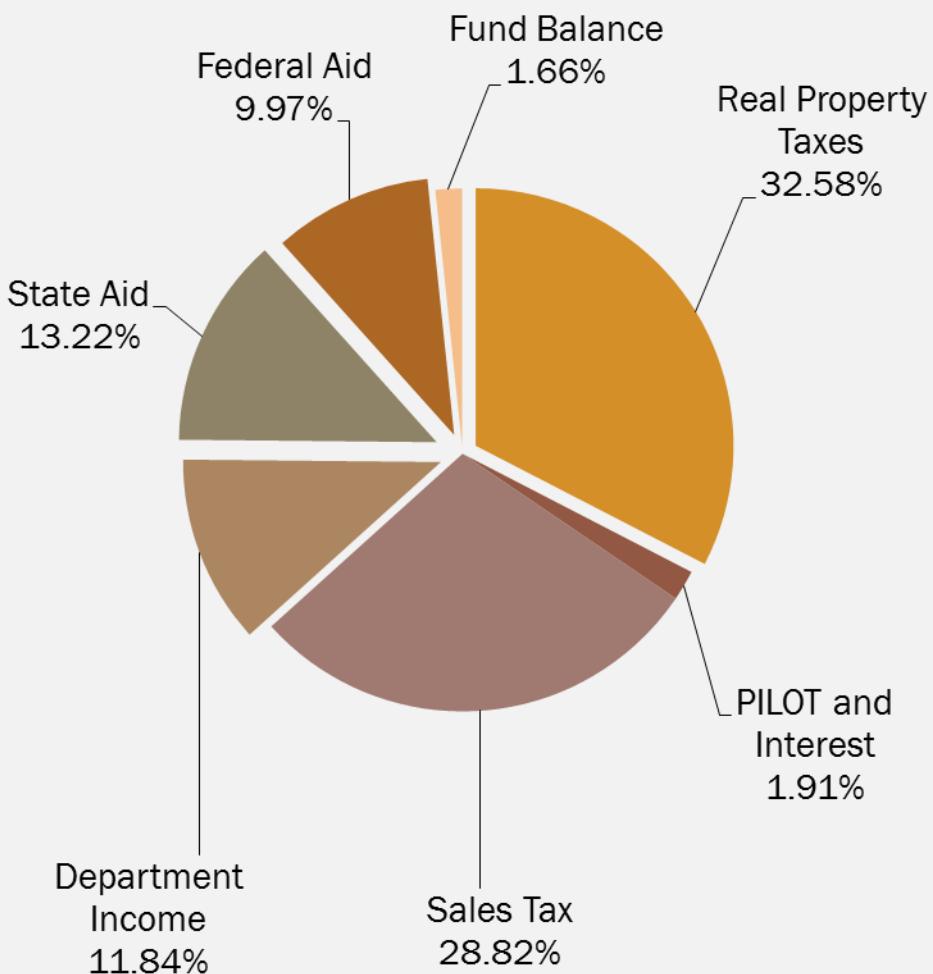
GENERAL FUND	EXPENDITURE	%
General Government	8,644,812	13.05%
Education	4,128,701	6.23%
Public Safety	12,668,110	19.12%
Public / Mental Health	5,450,345	8.23%
Social Services	12,595,476	19.00%
Medicaid	7,487,492	11.30%
Office for the Aging	1,640,135	2.48%
Culture & Recreation	242,790	0.37%
County Rds & Bridges	5,696,015	8.60%
WCCH	390,875	0.59%
Debt Service	3,052,586	4.61%
All Other	4,251,847	6.42%
Total Budgeted Expenditures	66,249,184	100.00%



GENERAL FUND REVENUE



GENERAL FUND	REVENUE	%
Real Property Taxes	21,587,177	32.58%
PILOT and Interest	1,265,062	1.91%
Sales Tax (Including Interest /911 surcharge /hotel /motel tax /auto use tax)	19,091,202	28.82%
Department Income (Fees/Local Rev/Permits/Fines/Donations /Sale of Property & Interfund Revenue)	7,842,843	11.84%
State Aid	8,761,152	13.22%
Federal Aid	6,601,749	9.97%
Total General Fund Revenue	65,149,184	98.34%
Fund Balance	1,100,000	1.66%
Total to Cover 2019 Expenditures	66,249,184	100.00%



* See slide #14 for Property Tax rate calculation

FUNCTION	APPROPRIATIONS	STATE & FEDERAL AID	REVENUES	TAX LEVY / SURPLUS
General Governmental Support	\$0.00	\$0.00	\$19,374,062.00	(\$19,374,062.00)
Legislative	\$786,564.33	\$0.00	\$600.00	\$785,964.33
Judical	\$1,881,687.33	\$757,017.89	\$142,325.00	\$982,344.44
Finance	\$1,303,391.46	\$0.00	\$986,198.75	\$317,192.71
Staff	\$4,461,032.02	\$76,116.00	\$1,915,185.50	\$2,469,730.52
Special Items	\$212,137.00	\$0.00	\$0.00	\$212,137.00
Education	\$4,128,700.54	\$1,115,720.00	\$0.00	\$3,012,980.54
Public Safety	\$12,668,109.78	\$735,164.00	\$1,079,622.04	\$10,853,323.74
Health	\$5,450,344.54	\$3,745,099.30	\$728,808.51	\$976,436.73
Social Services (Less Medicaid)	\$12,595,476.72	\$7,815,302.00	\$646,220.00	\$4,133,954.72
Social Services (Medicaid / MMIS)	\$7,487,492.00	\$0.00	\$0.00	\$7,487,492.00
Economic Development	\$605,291.35	\$0.00	\$286,146.78	\$319,144.57
Other	\$242,267.71	\$11,668.00	\$9,000.00	\$221,599.71
Economic Assistance (OFA)	\$1,640,135.36	\$835,045.00	\$231,227.00	\$573,863.36
Recreation	\$224,869.35	\$40,333.00	\$12,500.00	\$172,036.35
Culture	\$122,789.78	\$0.00	\$4,500.00	\$118,289.78
Adult Recreation	\$120,000.00	\$120,000.00	\$0.00	\$0.00
General Environment	\$2,527,143.83	\$75,000.00	\$2,369,711.00	\$82,432.83
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	\$3,052,585.92	\$36,434.82	\$400,000.00	\$2,616,151.10
Interfund Transfers	\$6,127,650.00	\$0.00	\$0.00	\$6,127,650.00
Highway Funds	\$10,297,376.00	\$3,952,936.00	\$5,769,440.00	\$575,000.00
Machinery Fund	\$1,040,956.00	\$0.00	\$1,040,956.00	\$0.00
Hospital Funds	\$59,887,807.00	\$1,705,459.00	\$58,182,348.00	\$0.00
Compensation	\$3,124,179.00	\$0.00	\$3,124,179.00	\$0.00
Job Training Funds	\$100,000.00	\$100,000.00	\$0.00	\$0.00
TOTALS:	\$140,669,501.59	\$21,121,295.01	\$96,316,029.58	\$23,262,177.00

Less Surplus:				
General Fund				1,100,000.00
Machinery Fund				\$0.00
County Road Fund				\$575,000.00
Compensation				\$0.00
Capital				\$0.00
Subtotal Surplus Applied				\$1,675,000.00
TAX LEVY:				\$21,587,177.00

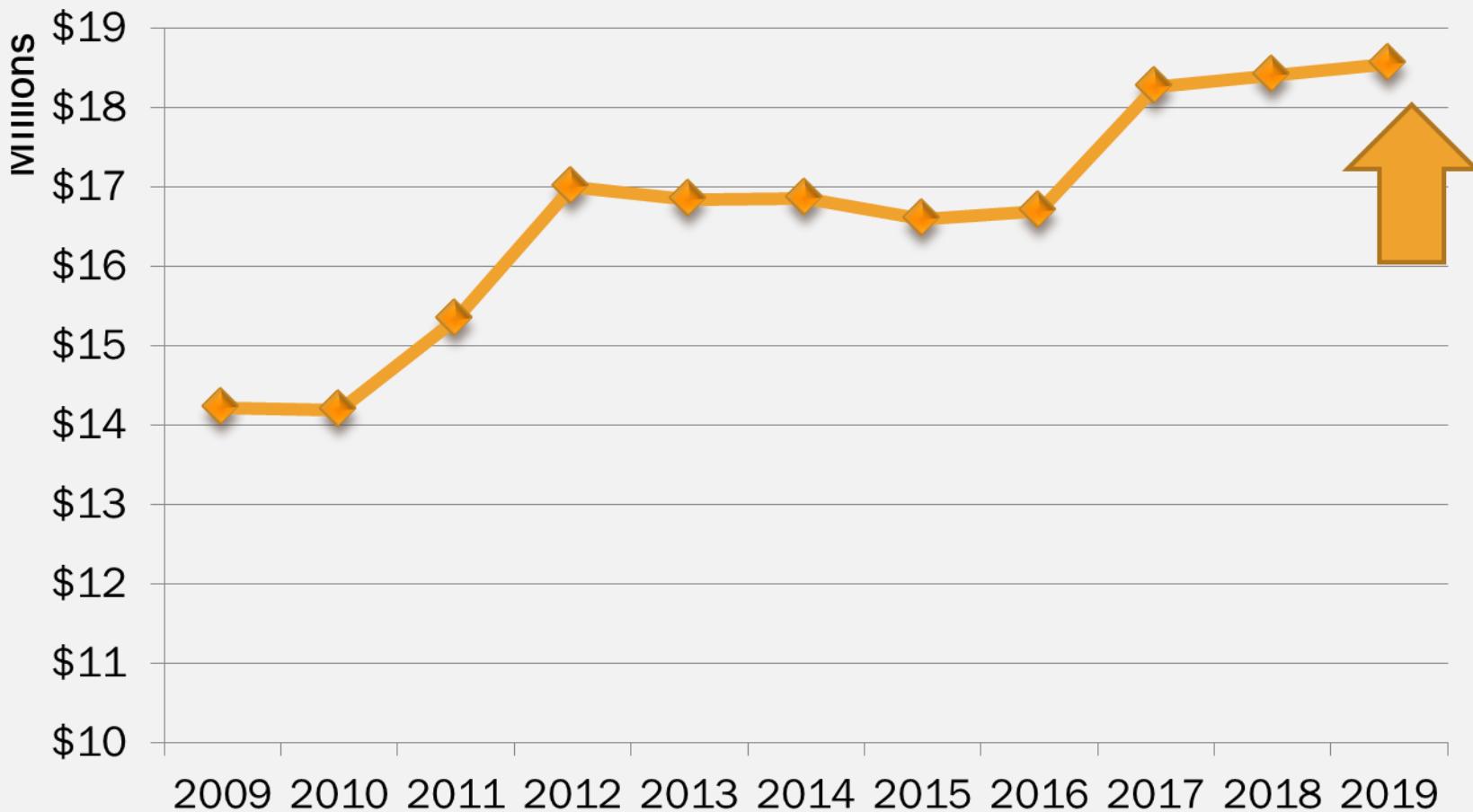
NEW YORK STATE MANDATES

Mandates	2018 Budget	2019 Budget	Levy Increase
Medicaid (inc. IGT)*	7,474,310	7,487,492	13,182
All other mandated DSS Programs**	3,932,306	4,133,955	201,649
NYS mandated Retirement Contribution	5,798,557	5,761,845	(36,712)
Community College Expense	2,050,000	2,150,000	100,000
Probation	589,477	617,717	28,240
Indigent Defense	310,935	322,266	11,331
Special Ed Pre-K	884,874	862,981	(21,894)
Early Intervention	224,063	213,564	(10,499)
Total Levy Increase	21,264,522	21,549,820	285,298
Tentative GF Levy		21,587,177	

Mandated programs account for
99.83%
of the Tentative County Tax Levy

SALES TAX HISTORY

Sales Tax w/ assoc. Interest 2009 - 2019 Projection



PROPERTY TAX CAP CALCULATION

2018 Tax Levy		21,031,622
Special District Levy	+	2,694,731
2018 Total Adjusted Tax Levy		23,726,353
Tax Base Growth Factor (Provided by NYS)	×	1.0065
		23,880,574
PILOTS in 2018 (est.)	+	382,221
		24,626,795
Allowable Levy Growth 2.00% (Provided by NYS)	×	1.0200
		24,748,051
PILOTS in 2019 (est.)	-	415,062
Add available carryover	+	19,867
2019 ESTIMATED TOTAL TAX CAP		\$24,352,856
Amount Allowed to Increase Tax Levy *		\$626,503
		2.64%

*Including Special District Levy

PROPERTY TAX VS TAX CAP

	Adopted 2018	Tentative 2019	2019 Inc / (Dec)	2019 % Inc / -Dec
<u>General County Levy</u>				
Revenue	111,327,021.60	117,437,324.59	6,110,302.99	5.49%
Expenses	134,376,565.60	140,699,501.59	6,322,935.99	4.71%
Reserve to offset	2,017,922.00	1,675,000.00	(342,922.00)	-16.99%
Total General County Levy	21,031,622.00	21,587,177.00	555,555.00	2.64%
<u>Special District Levy</u>				
Town Balances	2,496.01	4,682.79	2,186.78	87.61%
Board of Elections	21,936.00	25,259.00	3,323.00	15.15%
Recycling	2,083,913.92	2,112,216.55	28,302.63	1.36%
Worker's Comp	586,385.00	606,669.00	20,284.00	3.46%
Total Levy All Districts	23,726,352.93	24,336,004.34	609,651.41	2.57%
NYS Tax Levy Limitation	23,746,220.00	24,352,856.00	626,503.07	2.64%
Over / (Under) Allowable Cap			(16,851.66)	(.07%)

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

*Legislative Office Building, Room 512
Albany, NY 12247
(518) 455-3471*

*2721 Transit Road, Suite 116
Elma, NY 14059
(716) 656-8544*

*143 North Main St., Room 103
Warsaw, NY 14569
(585) 786-5048*

➤ **NYS Assemblyman**
(147th District)

Hon. David DiPietro

*543 Legislative Office Building
Albany, NY 12248
(518) 455-5314*

*411 Main St.
E. Aurora, NY 14052
(716) 655-0951*

THANK YOU

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



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