

Wyoming County 2014 Budget

November 27, 2013

Presented by: Janis Cook, Budget Officer

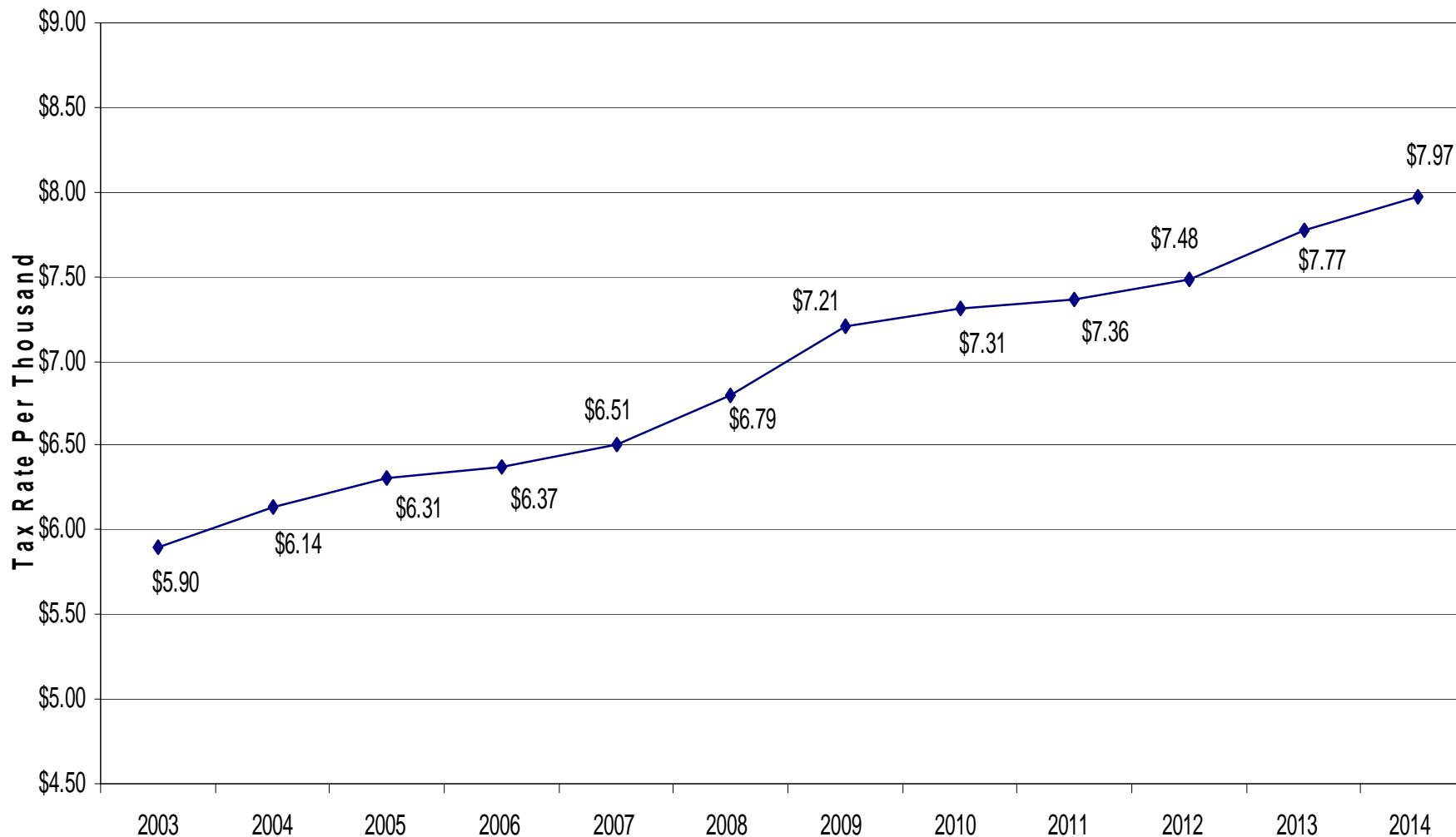
Summary of Proposed 2014 Budget

- Proposed budget - \$122,165,700
- Proposed tax levy - \$16,581,631
 - An increase of \$637,539 or 4% or over 2013 Adopted tax levy
- Taxable Valuation - \$1,913,060,413
 - An increase of .70%
- Proposed tax rate @ 100% assessment - \$7.97 per thousand
 - An increase of \$.20 per thousand or 2.57%

2014 Property Tax Levy and Rate

	2013	2014	Amt / % change from prior yr
Property Tax Levy	\$ 15,944,091.73	\$ 16,581,630.55	\$ 637,538.82
Taxable Valuation	\$ 1,899,704,970	\$ 1,913,060,413	.70%
Full Valuation	\$ 2,051,683,286	\$ 2,080,180,775	1.39%
Property Tax Rate (100%)	\$ 7.77	\$ 7.97	\$.20

Tax Rate 2003 - 2014



General County Levy	Adopted 2013	Tentative 2014	2014 Inc / (Dec)	2014 Percentage Inc / -Dec
Revenue	99,564,759.39	101,267,899.10	1,703,139.71	1.71%
Expenses	118,816,542.12	122,167,090.65	3,350,548.53	2.82%
Reserve to offset	3,307,691.00	4,317,561.00	1,009,870.00	30.53%
Total General County Levy	15,944,091.73	16,581,630.55	637,538.82	4.00%
Special District Levy				
Town Balances	14,059.91	4,588.92	(9,470.99)	-67.36%
Board of Elections	21,054.00	20,700.00	(354.00)	-1.68%
Recycling	1,392,300.00	1,392,982.50	682.50	0.05%
Worker's Comp	496,369.00	605,075.00	108,706.00	21.90%
Total Levy All Districts	17,867,874.64	18,604,976.97	737,102.33	4.13%
NYS Tax Levy Limitation		18,245,069.06	377,194.42	2.11%
Over / (Under) Allowable Cap		359,907.91		

General Fund Recap

General Fund Only		Adopted 2013	Tentative 2014	Change Amount Inc / (Decrease)
Total Revenues		37,900,166.45	38,442,574.74	542,408.29
.1	Personal Svc	13,386,797.28	13,642,904.82	256,107.54
.2	Capital	208,527.70	373,410.00	164,882.30
.4	Contractual	27,929,169.70	27,902,554.13	(26,615.57)
.6	Principal Pmt	711,000.00	731,000.00	20,000.00
.7	Interest Pmt	437,781.78	432,356.03	(5,425.75)
.8	Fringe	7,972,736.44	8,077,996.55	105,260.11
.9	Transfers	5,598,245.28	6,813,983.76	1,215,738.48
Total Expenditures		56,244,258.18	57,974,205.29	1,729,947.11
Fund Balance		(2,400,000.00)	(2,950,000.00)	550,000.00
Levy		15,944,091.73	16,581,630.55	637,538.82

Highway & Machinery Fund Recap

Highway & Machinery Fund Only		Adopted 2013	Tentative 2014	Change Amount Inc / (Decrease)
Total Revenues		9,239,982.00	8,578,882.00	(661,100.00)
.1	Personal Svc	1,286,205.00	1,332,045.92	45,840.92
.2	Capital	56,852.00	270,000.00	213,148.00
.4	Contractual	7,756,379.00	7,252,772.00	(503,607.00)
.6	Principal Pmt	150,000.00	150,000.00	0.00
.7	Interest Pmt	4,140.00	2,070.00	(2,070.00)
.8	Fringe	894,097.00	939,555.08	45,458.08
.9	Transfers	0.00	0.00	0.00
Total Expenditures		10,147,673.00	9,946,443.00	(201,230.00)
Fund Balance		(907,691.00)	(1,367,561.00)	459,870.00
Levy		0.00	0.00	0.00

Hospital Fund Recap

Hospital Fund Only		Adopted 2013	Tentative 2014	Change Amount Inc / (Decrease)
Total Revenues		49,334,731.94	50,603,202.60	1,268,470.66
.1	Personal Svc	19,432,745.00	19,744,070.00	311,325.00
.2	Capital	750,000.00	750,000.00	0.00
.4	Contractual	16,940,700.00	17,037,868.00	97,168.00
.6	Principal Pmt	866,000.00	1,357,000.00	491,000.00
.7	Interest Pmt	768,838.94	931,133.94	162,295.00
.8	Fringe	10,576,448.00	10,783,130.66	206,682.66
.9	Transfers	0.00	0.00	0.00
Total Expenditures		49,334,731.94	50,603,202.60	1,268,470.66
Fund Balance		0.00	0.00	0.00
Levy		0.00	0.00	0.00

Property Tax Cap Calculation

2013 Tax Levy	15,944,091.73
+ Special District Levy	<u>1,923,833.91</u>
2013 Total Adjusted Tax Levy	17,867,925.64
<u>x Tax Base Growth Factor (Provided by NYS)</u>	<u>1.0065</u>
+ PILOTS in 2013 (est.)	17,984,067.16
	<u>240,000.00</u>
<u>x Allowable Levy Growth (1.66%)</u>	<u>18,224,067.16</u>
	<u>1.0166</u>
- PILOTS in 2014 (est.)	18,526,586.67
	<u>281,517.61</u>
ESTIMATED TOTAL TAX CAP	18,245,069.06
Amount Allowed to Increase Tax Levy	377,143.42
	2.11%

NINE STATE MANDATES

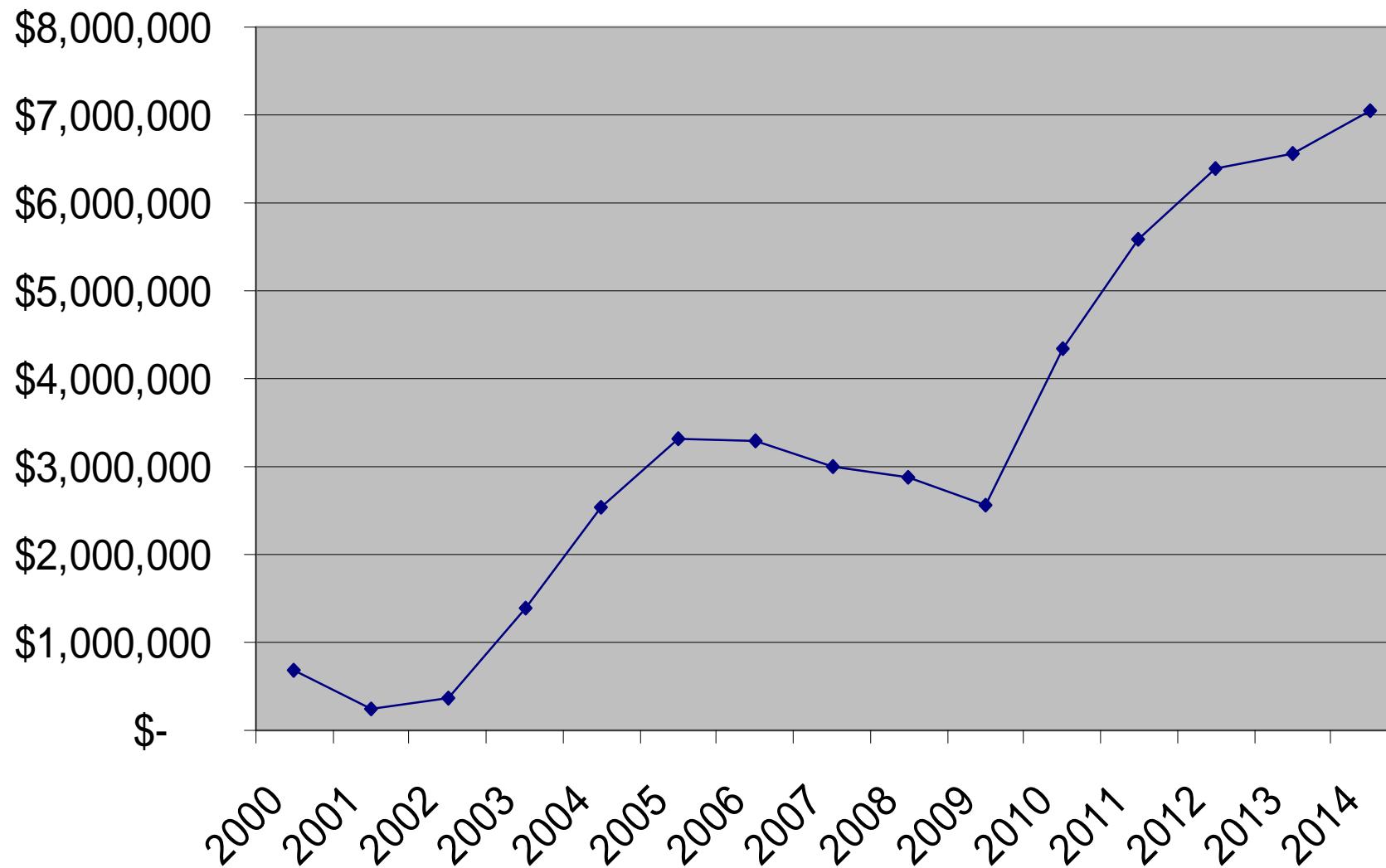
Currently these 9 mandates take up 114% of our County Tax Levy!!!!

Mandates	2013 Adopted	2014 Budget	Levy Increase
Medicaid (inc. IGT)*	7,093,303.00	7,084,596.00	(8,707.00)
All other mandated DSS Programs**	2,291,398.00	2,606,636.00	315,238.00
NYS Retirement Contribution	7,308,457.00	7,056,915.52	(251,541.48)
Probation	455,672.67	501,563.24	45,890.57
Indigent Defense	359,036.17	393,045.83	34,009.66
Special Ed Pre-K	1,051,189.17	1,023,154.01	(28,035.16)
Early Intervention	202,376.50	223,625.93	21,249.43
Total Levy Increase	18,761,432.51	18,889,536.53	128,104.02
Allowable Levy Increase			377,143.42

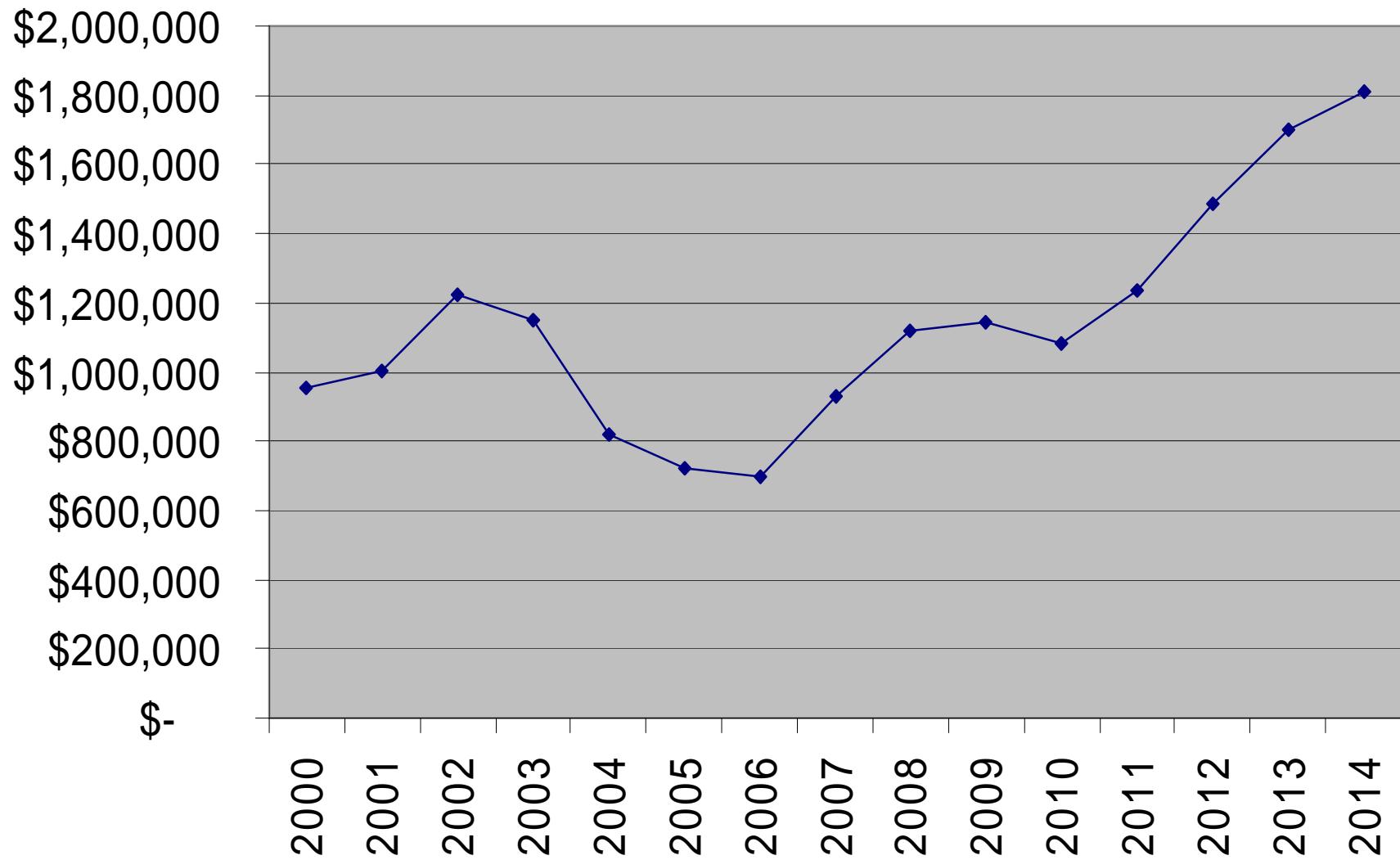
*The Medicaid Levy for both years includes a budgeted \$1.5 M local share of estimated IGT funding.

**Public Assistance, Safety Net, Child Welfare

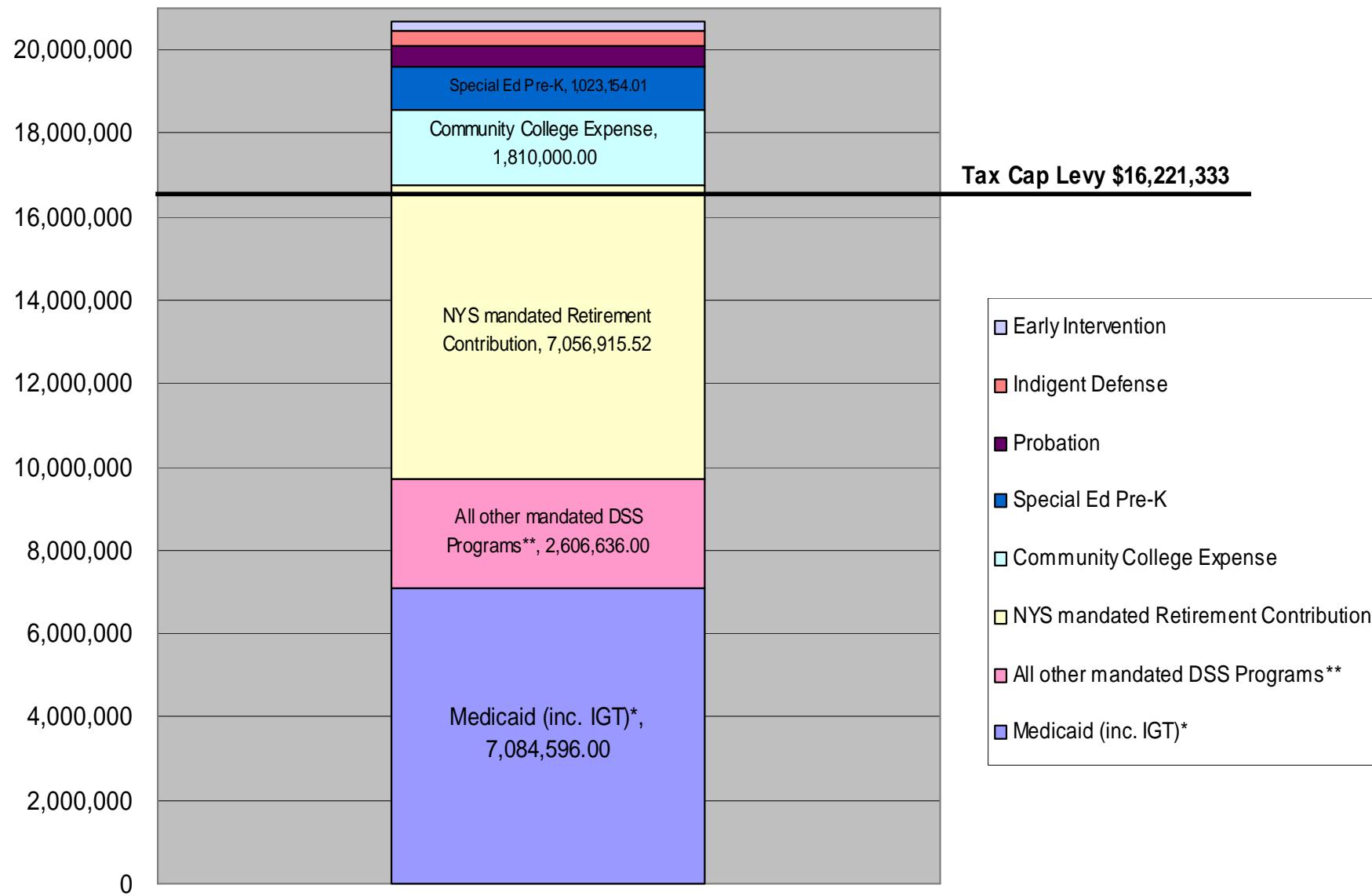
NYS Retirement Expense History



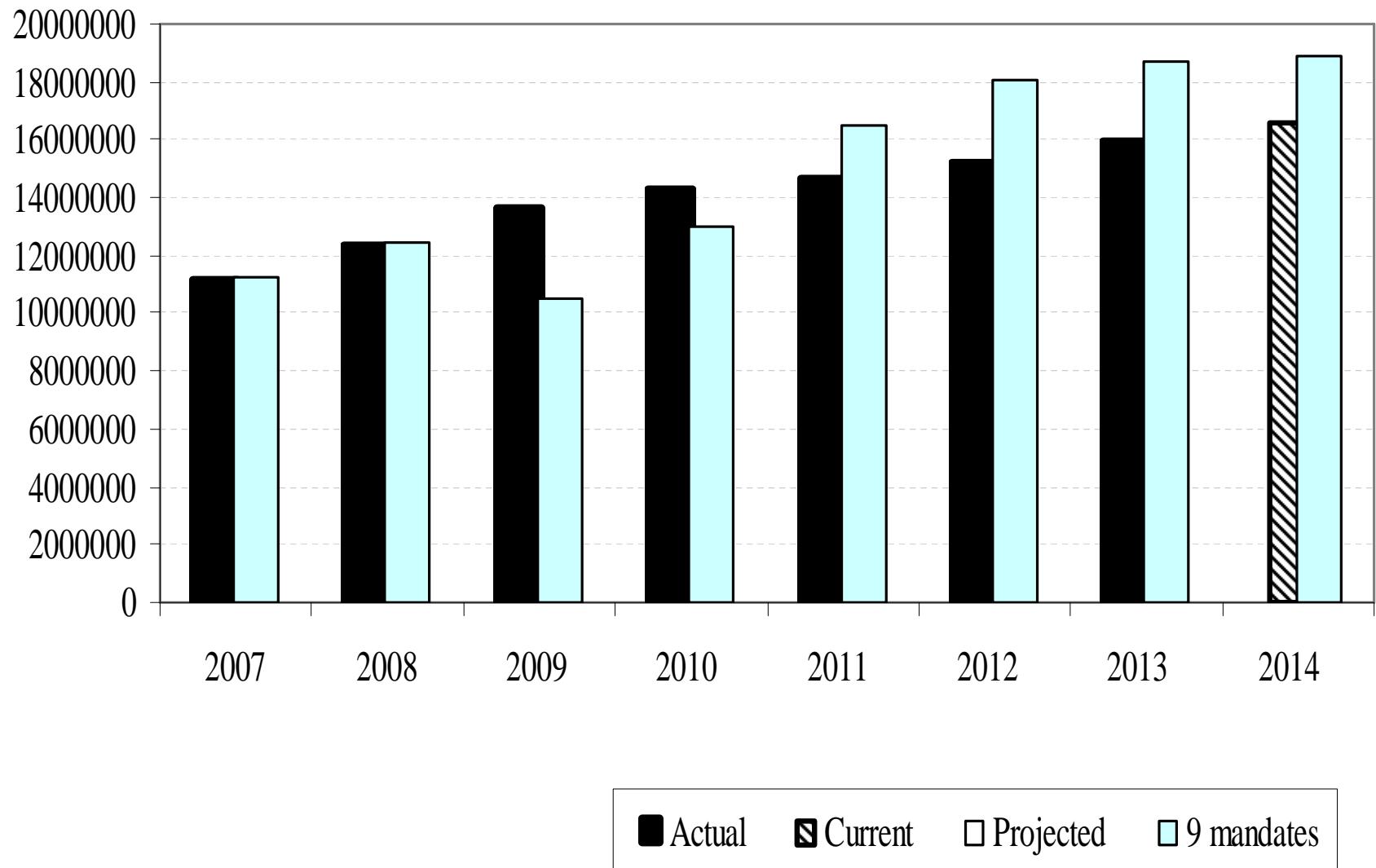
Community College Expense History



2014 Levy Mandates

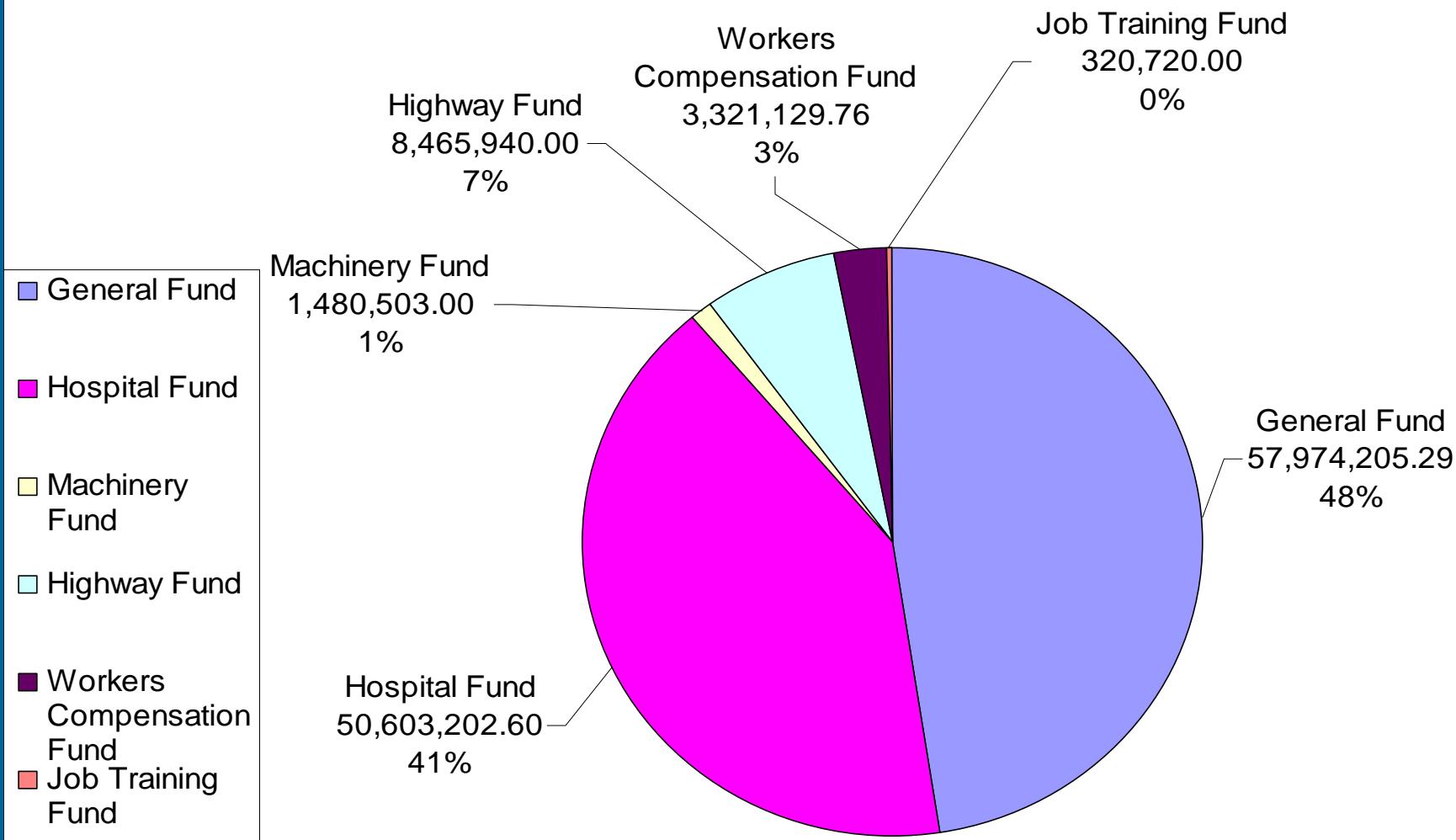


Real Property Taxes



Appropriation Summary

Expenditures By Fund - 2014



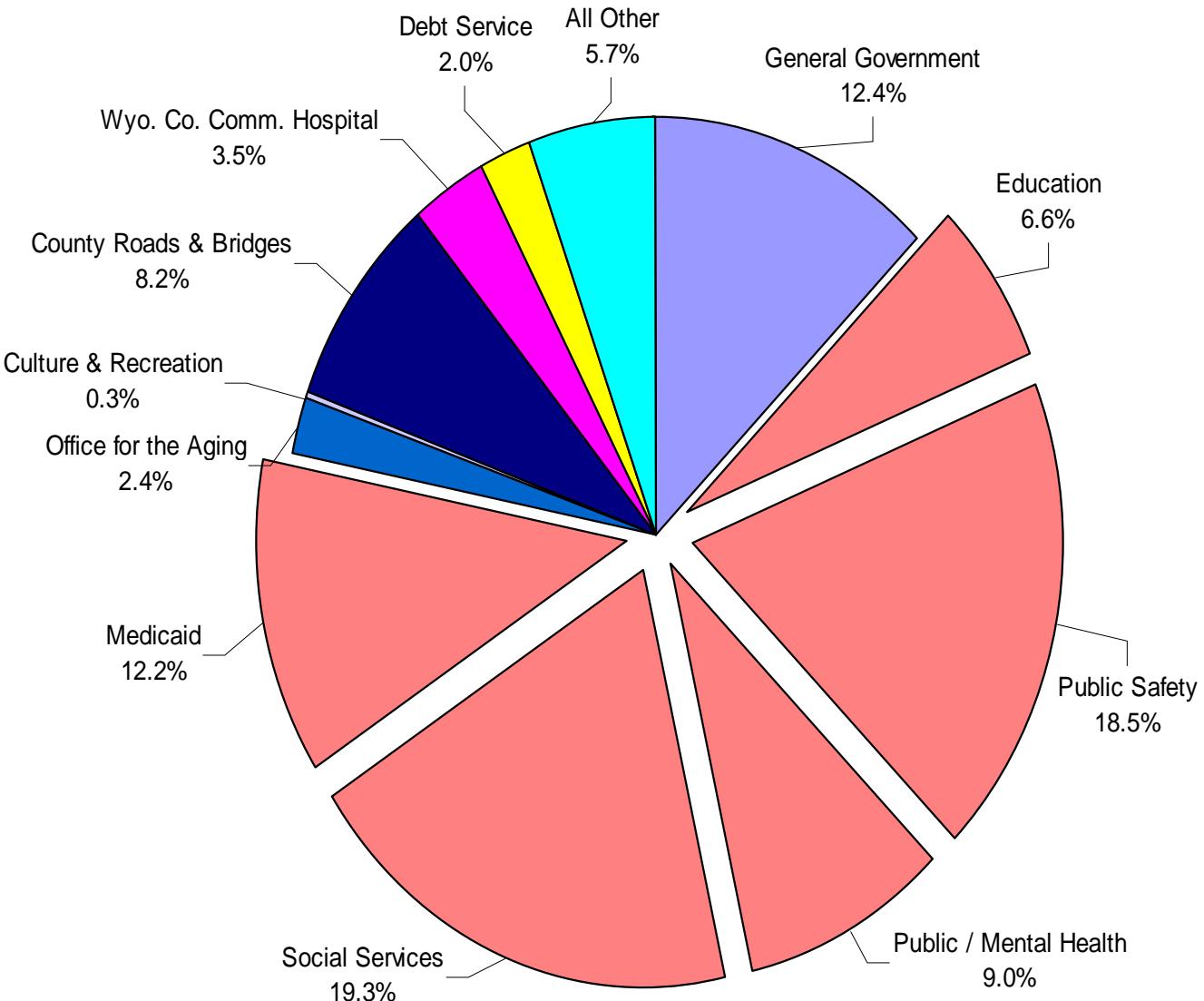
SUMMARY OF 2014 BUDGET BY FUNCTION

FUNCTION	APPROPRIATIONS	STATE & FEDERAL AID	REVENUES	TAX LEVY / SURPLUS	% OF TAX LEVY/SURPLUS
General Governmental Support	\$0.00	\$0.00	\$17,861,017.61	(\$17,861,017.61)	-85.5%
Legislative	\$760,582.40	\$0.00	\$0.00	\$760,582.40	3.6%
Judical	\$1,318,215.23	\$576,121.00	\$57,900.00	\$684,194.23	3.3%
Finance	\$1,061,202.02	\$0.00	\$813,504.80	\$247,697.22	1.2%
Staff	\$3,789,866.15	\$105,246.00	\$1,535,599.13	\$2,149,021.02	10.3%
Special Items	\$246,251.00	\$0.00	\$0.00	\$246,251.00	1.2%
Education	\$3,853,154.01	\$1,020,000.00	\$0.00	\$2,833,154.01	13.6%
Public Safety	\$10,721,054.46	\$533,636.60	\$923,974.43	\$9,263,443.43	44.3%
Health	\$5,199,810.87	\$3,691,897.09	\$646,517.38	\$861,396.40	4.1%
Social Services (Less Medicaid)	\$11,185,645.43	\$7,141,963.00	\$896,000.00	\$3,147,682.43	15.1%
Social Services (Medicaid / MMIS)	\$7,084,596.00	\$0.00	\$0.00	\$7,084,596.00	33.9%
Economic Development	\$659,528.28	\$0.00	\$2,500.00	\$657,028.28	3.1%
Other	\$158,930.97	\$11,529.00	\$0.00	\$147,401.97	0.7%
Economic Assistance	\$1,364,767.12	\$710,311.00	\$125,905.00	\$528,551.12	2.5%
Recreation	\$186,012.86	\$34,808.00	\$12,725.00	\$138,479.86	0.7%
Culture	\$83,690.65	\$0.00	\$3,880.00	\$79,810.65	0.4%
Adult Recreation	\$95,000.00	\$95,000.00	\$0.00	\$0.00	0.0%
General Environment	\$1,608,265.00	\$50,000.00	\$1,516,141.00	\$42,124.00	0.2%
Natural Resources	\$615,293.05	\$0.00	\$12,000.00	\$603,293.05	2.9%
Employee Benefits	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.0%
Debt Service	\$1,163,356.03	\$59,398.70	\$0.00	\$1,103,957.33	5.3%
Interfund Transfers - County Road	\$4,753,605.00	\$0.00	\$0.00	\$4,753,605.00	22.8%
Interfund Transfers - Hospital	\$2,015,655.00	\$0.00	\$0.00	\$2,015,655.00	9.6%
Interfund Transfers - Workers Comp	\$44,723.76	\$0.00	\$0.00	\$44,723.76	0.2%
Highway Funds	\$9,946,443.00	\$2,515,861.00	\$6,063,021.00	\$1,367,561.00	6.5%
Hospital Funds	\$50,603,202.60	\$177,150.66	\$50,426,051.94	\$0.00	0.0%
JTPA Funds	\$320,720.00	\$320,720.00	\$0.00	\$0.00	0.0%
Compensation	\$3,321,129.76	\$0.00	\$3,321,129.76	\$0.00	0.0%
Risk Retention Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
TOTALS:	\$122,165,700.65	\$17,043,642.05	\$84,222,867.05	\$20,899,191.55	100.0%
Less Surplus:					
General Fund				\$2,950,000.00	
Machinery Fund				\$240,000.00	
County Road Fund				\$1,127,561.00	
Compensation				\$0.00	
Capital					
Subtotal Surplus Applied				\$4,317,561.00	
TAX LEVY:				\$16,581,630.55	

Appropriation Summary

General Fund Expenditures - 2014

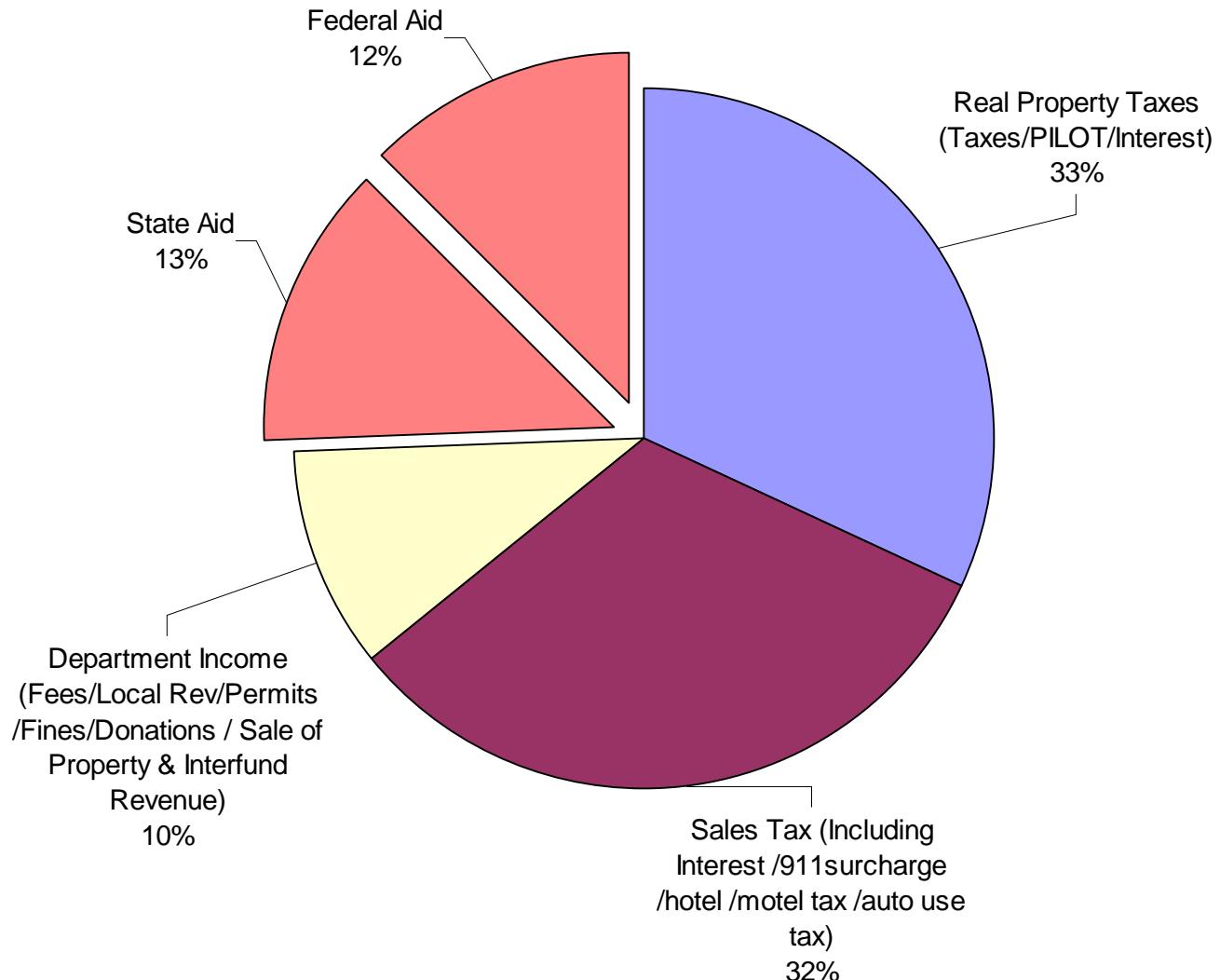
■ General Government
■ Education
■ Public Safety
■ Public / Mental Health
■ Social Services
■ Medicaid
■ Office for the Aging
■ Culture & Recreation
■ County Roads & Bridges
■ Wyo. Co. Comm. Hospital
■ Debt Service
■ All Other



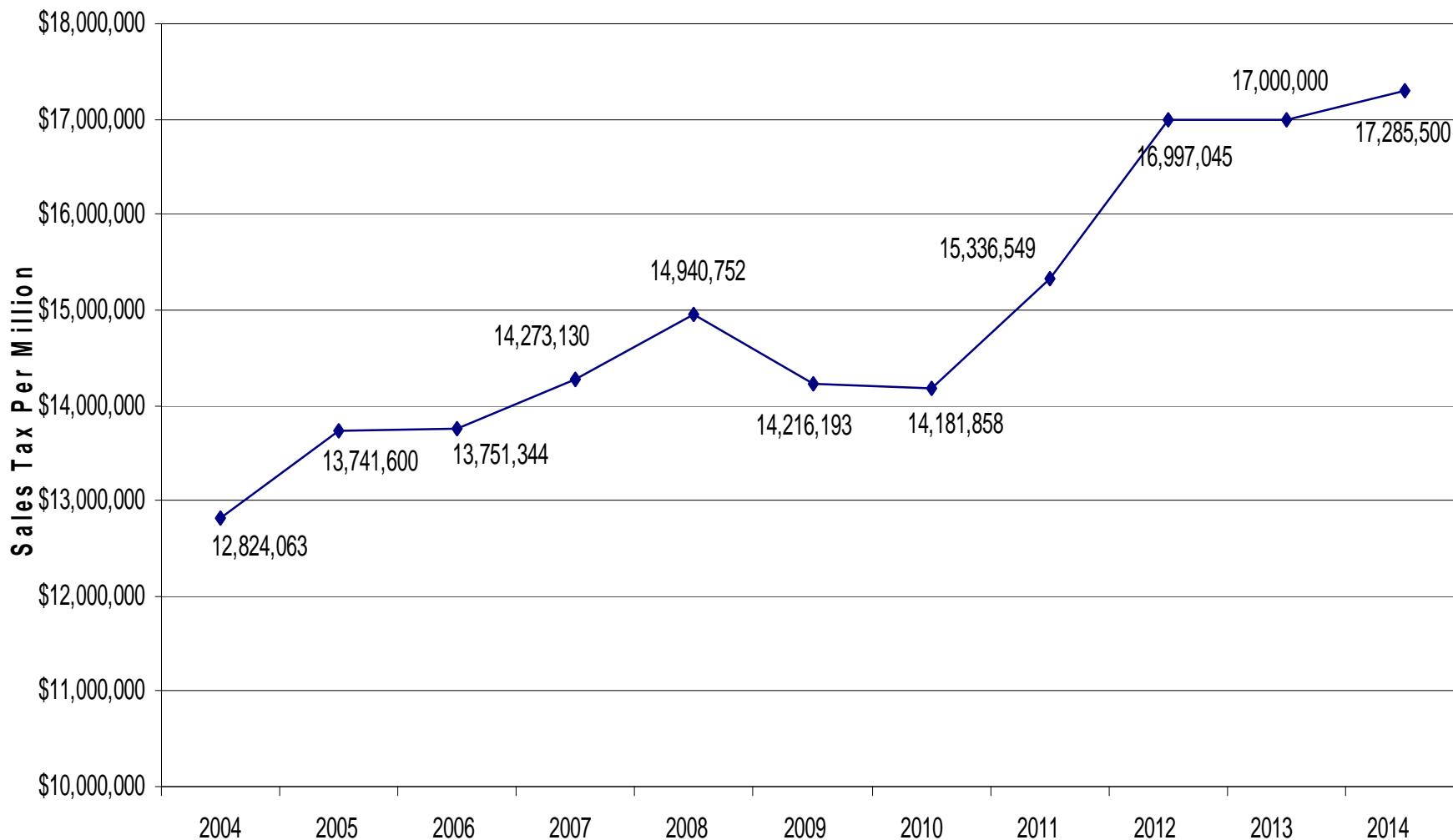
Revenue Summary

General Fund Revenue By Source - 2014

- Real Property Taxes (Taxes/PILOT/Interest)
- Sales Tax (Including Interest /911surcharge /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 w/ assoc. Interest 2004 - 2014 Projection



Initiatives included in the budget to improve efficiency and services to the residents of Wyoming County

- Completion of the Wyoming County Skilled Nursing Facility renovation including a new Medical Adult Day Care unit
- Completion of the Wyoming County Community Hospital addition and renovation project

- Wyoming County Water Resource Agency to provide towns and villages with assistance.
- Continue to support the Wyoming County Agriculture and Business Center for Excellence initiative
- Reconstruction of Liberty Street in the Town of Warsaw and the completion of a formal plan to reconstruct the remaining county roads
- Begin renovation to the Wyoming County Highway buildings

Contract Agencies	2014 Allocation
Wyoming County Chamber of Commerce (Tourism)	\$ 138,630.00
Wyoming County Business Education Council	\$ 5,400.00
Wyoming County Business Center	\$ 75,000.00
Wyoming County Arts Council	\$ 14,000.00
Wyoming County Wildlife Federation	\$ 1,130.40
Wyoming County Soil and Water	\$ 160,000.00
Cornell Cooperative Extension	\$ 415,500.00
Wyoming County Fair Association	\$ 22,500.00
Total Budgeted Expenditures	\$ 832,613.05
Percentage of Total Levy:	5.02%

Mandate Relief from Albany?

Please contact your local representatives to request mandate relief so that Wyoming County can continue to focus on the priorities that make our county great.

Starting With:

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
947 Legislative Office Building
Albany, NY 12247
(518) 455-3471
- NYS Assemblyman (147th District)
Hon. David DiPietro
543 Legislative Office Building
Albany, NY 12248
(518) 455-5314
- 4729 Transit Road, Suite 7
Depew, NY 14043
(716) 656-8544
- 411 Main St.
E. Aurora, NY 14052
(716) 655-0951
- 143 North Main St., Room 103
Warsaw, NY 14569
(585) 786-5048

Thank You!

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

Janis Cook

Wyoming County Budget Officer

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JCook@wyomingco.net

- Your Town Supervisor