

Wyoming County 2016 Budget

December 1, 2015

Presented by: Janis Cook, Budget Officer

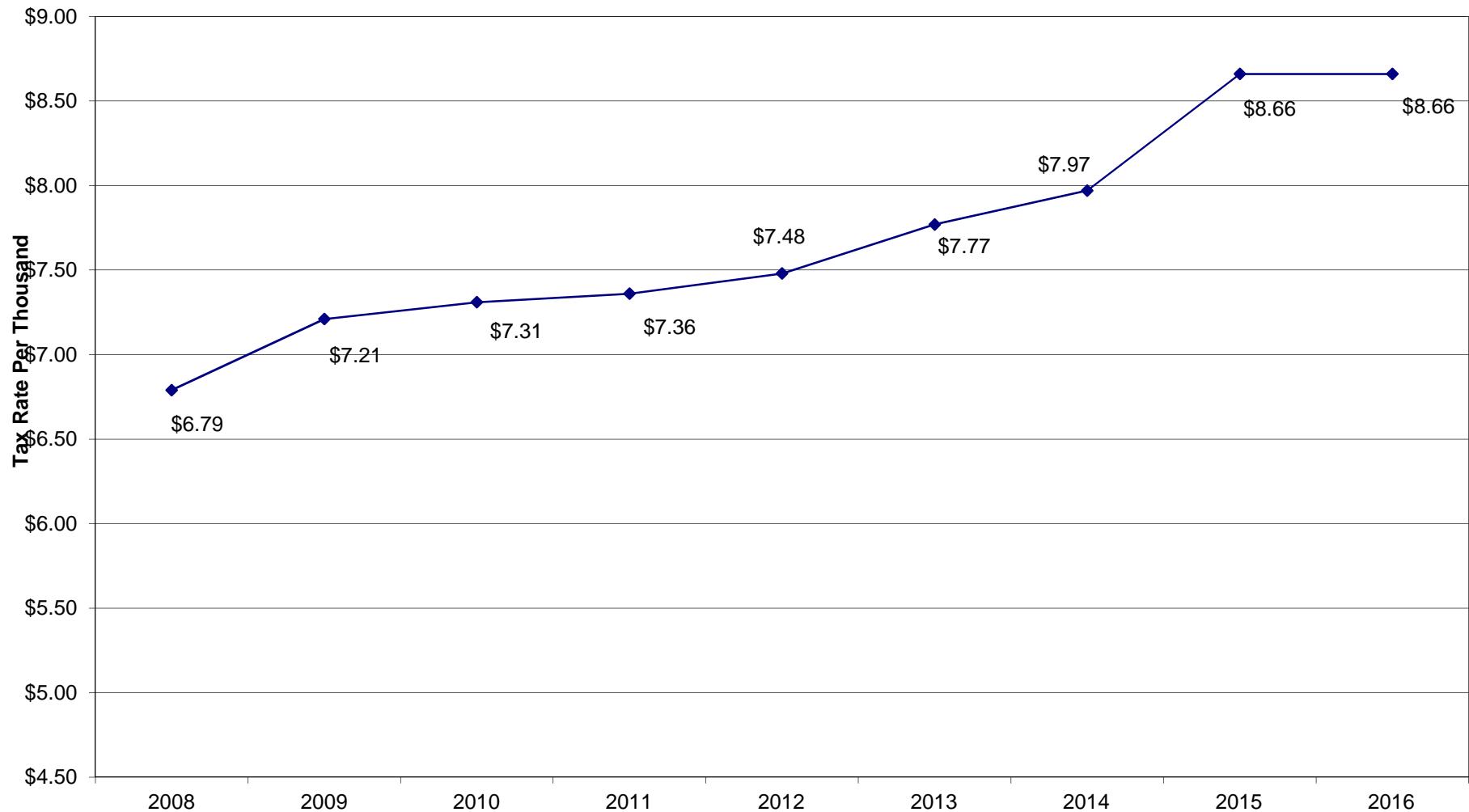
Summary of Proposed 2016 Budget

- Proposed budget - \$123,289,676
- Proposed tax levy - \$18,812,000
 - An increase of \$624,785 or 3.44% over 2015 Adopted tax levy
- Taxable Valuation - \$1,958,246,587
 - An increase of 1.79%
- Proposed tax rate @ 100% assessment - \$8.66 per thousand
 - No change from the 2015 rate @ 100%

2016 Property Tax Levy and Rate

	2015	2016	<i>Amt change from prior yr</i>	<i>% change from prior yr</i>
Property Tax Levy	\$ 18,187,214.81	\$ 18,812,000.00	\$ 624,785.19	3.44%
Taxable Valuation	\$ 1,923,852,474	\$ 1,958,246,587	\$ 34,394,113.00	1.79%
Full Valuation	\$ 2,100,884,256	\$ 2,173,063,583	\$ 72,179,327.00	3.44%
Property Tax Rate **100% Equalization in both FY 2015 & 2016	\$ 8.66	\$ 8.66	\$ -	0.00%

Tax Rate 2008 - 2016



General County Levy	Adopted 2015	Tentative 2016	2016 Inc / (Dec)	2016 Percentage Inc / -Dec
Revenue	103,387,316.97	103,377,676.21	(9,640.76)	-0.01%
Expenses	124,537,355.78	123,289,676.21	(1,247,679.57)	-1.00%
Reserve to offset	2,962,824.00	1,400,000.00	(1,562,824.00)	-52.75%
Allow For Uncollectable Taxes	0.00	300,000.00	300,000.00	
Total General County Levy	18,187,214.81	18,812,000.00	624,785.19	3.44%
Special District Levy				
Town Balances	109.88	16,771.55	16,661.67	15163.51%
Board of Elections	21,531.00	21,778.00	247.00	1.15%
Recycling	1,855,749.90	1,763,957.00	(91,792.90)	-4.95%
Worker's Comp	622,619.00	611,983.00	(10,636.00)	-1.71%
Total Levy All Districts	20,687,224.59	21,226,489.55	539,264.96	2.61%
NYS Tax Levy Limitation		20,896,977.00	209,752.41	1.01%
Over / (Under) Allowable Cap		329,512.55		

Property Tax Cap Calculation

2015 Tax Levy	18,187,215.00
+ Special District Levy	<u>2,500,010.00</u>
2015 Total Adjusted Tax Levy	20,687,225.00
x Tax Base Growth Factor (Provided by NYS)	<u>1.0035</u>
	20,759,630.00
+ PILOTS in 2015 (est.)	<u>357,328.00</u>
	21,116,958.00
x Allowable Levy Growth (0.73%)	<u>1.0073</u>
	21,271,112.00
- PILOTS in 2016 (est.)	<u>374,135.00</u>
ESTIMATED TOTAL TAX CAP	\$20,896,977.00
Amount Allowed to Increase Tax Levy	\$209,752.00
	1.01%

General Fund Recap

General Fund ONLY		Adopted 2015	Tentative 2016	Change Amount Inc / (Decrease)
Total Revenues		40,134,046.99	39,407,681.21	(726,365.78)
.1	Personal Svc	14,129,403.65	13,886,714.54	(242,689.11)
.2	Capital	368,100.00	228,100.00	(140,000.00)
.4	Contractual	29,213,205.27	28,468,608.78	(744,596.49)
.6	Principal Pmt	1,044,642.20	1,192,842.20	148,200.00
.7	Interest Pmt	504,872.59	472,766.31	(32,106.28)
.8	Fringe	8,287,344.09	7,983,953.46	(303,390.63)
.9	Transfers	7,273,694.00	6,686,695.92	(586,998.08)
Total Expenditures		60,821,261.80	58,919,681.21	(1,901,580.59)
Fund Balance		(2,500,000.00)	(1,000,000.00)	1,500,000.00
Allowance for Taxes			300,000.00	300,000.00
Levy		18,187,214.81	18,812,000.00	624,785.19

Highway & Machinery Fund Recap

Highway & Machinery ONLY		Adopted 2015	Tentative 2016	Change Amount Inc / (Decrease)
Total Revenues		8,794,294.00	9,035,435.00	241,141.00
.1	Personal Svc	1,359,111.00	1,397,248.28	38,137.28
.2	Capital	224,500.00	0.00	(224,500.00)
.4	Contractual	6,701,790.00	7,090,834.72	389,044.72
.6	Principal Pmt	0.00	0.00	0.00
.7	Interest Pmt	0.00	0.00	0.00
.8	Fringe	971,717.00	947,352.00	(24,365.00)
.9	Transfers	0.00	0.00	0.00
Total Expenditures		9,257,118.00	9,435,435.00	178,317.00
Fund Balance		462,824.00	400,000.00	(62,824.00)
Levy		0.00	0.00	0.00

Hospital Fund Recap

Hosital Fund ONLY		Adopted 2015	Tentative 2016	Change Amount Inc / (Decrease)
Total Revenues		50,631,141.00	51,056,486.00	425,345.00
.1	Personal Svc	21,013,758.00	20,804,111.00	(209,647.00)
.2	Capital	700,000.00	1,000,000.00	300,000.00
.4	Contractual	15,420,136.56	16,665,617.56	1,245,481.00
.6	Principal Pmt	1,238,000.00	1,103,000.00	(135,000.00)
.7	Interest Pmt	906,061.44	882,189.44	(23,872.00)
.8	Fringe	11,353,185.00	10,601,568.00	(751,617.00)
.9	Transfers	0.00	0.00	0.00
Total Expenditures		50,631,141.00	51,056,486.00	425,345.00
Fund Balance		0.00	0.00	0.00
Levy		0.00	0.00	0.00

STATE MANDATES

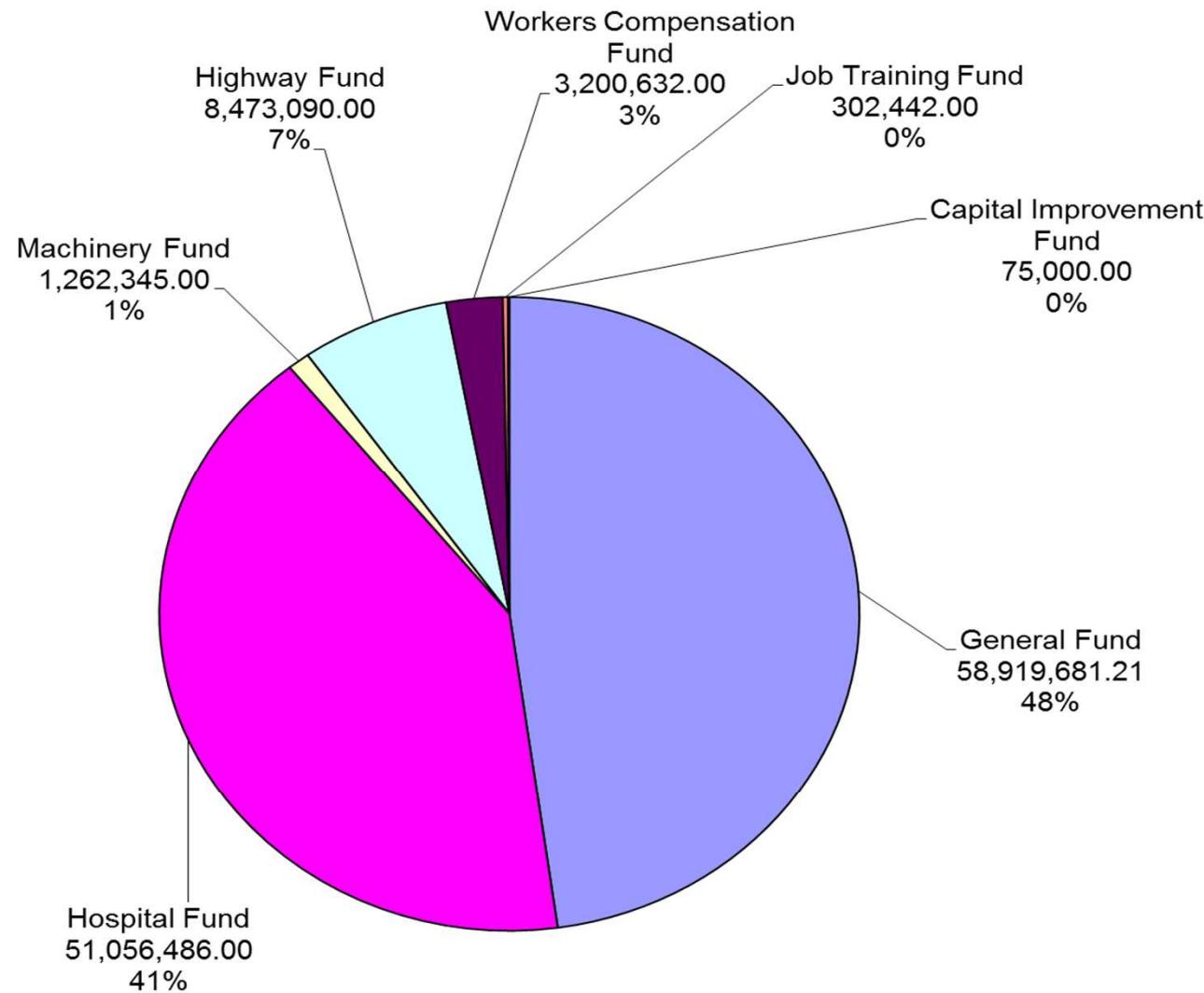
Just a sampling below account for 104% of our County Tax Levy!!!

Mandates	2016 Budget	Percent of Levy
Medicaid (inc. IGT)*	6,795,000.00	
All other mandated DSS Programs**	3,574,132.00	
NYS Retirement Contribution	5,537,269.00	
Community Colleges	1,625,000.00	
Probation	588,761.00	
Indigent Defense	245,769.00	
Special Ed Pre-K	970,731.00	
Early Intervention	227,953.00	
Total Levy	19,564,615.00	
2016 Tentative Levy	18,812,000.00	104%

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

**Public Assistance, Safety Net, Child Welfare

Appropriation Summary Expenditures By Fund - 2016



- General Fund
- Hospital Fund
- Machinery Fund
- Highway Fund
- Workers Compensation Fund
- Job Training Fund
- Capital Improvement Fund

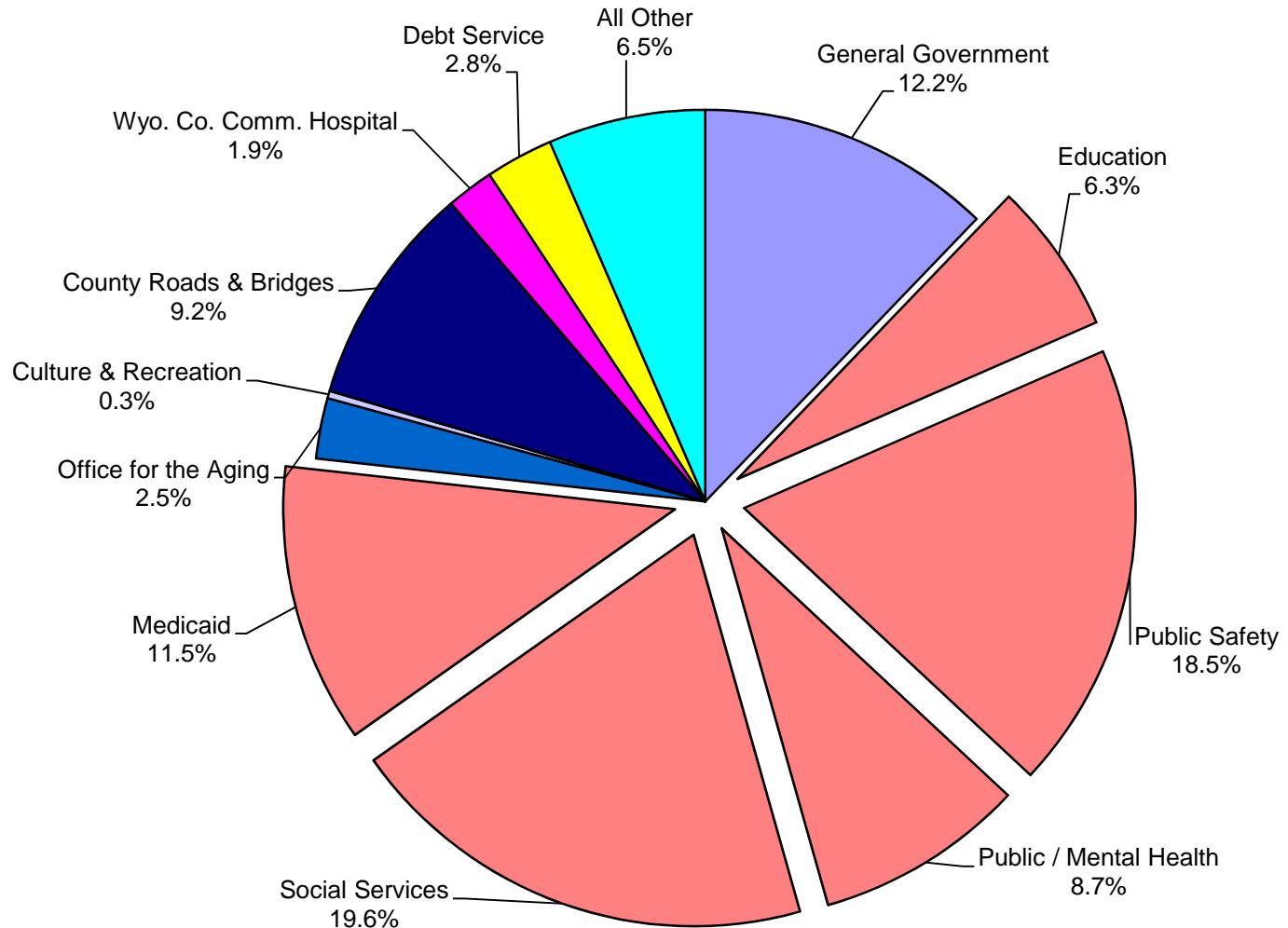
SUMMARY OF 2016 BUDGET BY FUNCTION

FUNCTION	APPROPRIATIONS	STATE & FEDERAL AID	REVENUES	TAX LEVY / SURPLUS	% OF TAX LEVY / SURPLUS
General Governmental Support	\$0.00	\$225,000.00	\$17,682,934.96	(\$17,907,934.96)	-89.9%
Legislative	\$721,535.84	\$0.00	\$600.00	\$720,935.84	3.6%
Judical	\$1,523,160.46	\$717,042.56	\$73,000.00	\$733,117.90	3.7%
Finance	\$1,087,585.90	\$0.00	\$852,915.00	\$234,670.90	1.2%
Staff	\$3,638,668.27	\$80,855.00	\$1,585,055.50	\$1,972,757.77	9.9%
Special Items	\$202,203.00	\$0.00	\$0.00	\$202,203.00	1.0%
Education	\$3,651,450.92	\$1,055,720.00	\$0.00	\$2,595,730.92	13.0%
Public Safety	\$10,688,277.34	\$517,158.48	\$951,400.67	\$9,219,718.19	46.3%
Health	\$5,109,436.96	\$3,733,617.88	\$661,416.03	\$714,403.05	3.6%
Social Services (Less Medicaid)	\$11,550,052.86	\$7,504,921.00	\$471,000.00	\$3,574,131.86	18.0%
Social Services (Medicaid / MMIS)	\$6,795,000.00	\$0.00	\$0.00	\$6,795,000.00	34.1%
Economic Development	\$1,015,009.08	\$0.00	\$180,000.00	\$835,009.08	4.2%
Other	\$183,804.94	\$11,629.00	\$4,700.00	\$167,475.94	0.8%
Economic Assistance	\$1,470,333.68	\$868,703.00	\$103,027.00	\$498,603.68	2.5%
Recreation	\$200,338.29	\$37,778.00	\$13,000.00	\$149,560.29	0.8%
Culture	\$89,197.30	\$0.00	\$3,880.00	\$85,317.30	0.4%
Adult Recreation	\$95,000.00	\$95,000.00	\$0.00	\$0.00	0.0%
General Environment	\$2,009,387.50	\$0.00	\$1,950,925.00	\$58,462.50	0.3%
Natural Resources	\$531,934.44	\$0.00	\$8,000.00	\$523,934.44	2.6%
Employee Benefits	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.0%
Debt Service	\$1,665,608.51	\$13,402.13	\$0.00	\$1,652,206.38	8.3%
Interfund Transfers	\$6,686,695.92	\$0.00	\$0.00	\$6,686,695.92	33.6%
Highway Funds	\$9,435,435.00	\$2,527,305.00	\$6,508,130.00	\$400,000.00	2.0%
Hospital Funds	\$51,056,486.00	\$1,799,512.00	\$49,256,974.00	\$0.00	0.0%
JTPA Funds	\$302,442.00	\$302,442.00	\$0.00	\$0.00	0.0%
Compensation	\$3,200,632.00	\$0.00	\$3,200,632.00	\$0.00	0.0%
Machinery BAN Fund	\$300,000.00	\$0.00	\$300,000.00	\$0.00	0.0%
Capital	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0.0%
TOTALS:	\$123,289,676.21	\$19,490,086.05	\$83,887,590.16	\$19,912,000.00	100.0%
Less Surplus:					
General Fund				\$1,000,000.00	
Machinery Fund				\$0.00	
County Road Fund				\$400,000.00	
Compensation				\$0.00	
Capital				\$0.00	
Subtotal Surplus Applied				\$1,400,000.00	
Plus Allowance for Uncollectable Taxes:				\$300,000.00	
TAX LEVY:				\$18,812,000.00	

Appropriation Summary

General Fund Expenditures - 2016

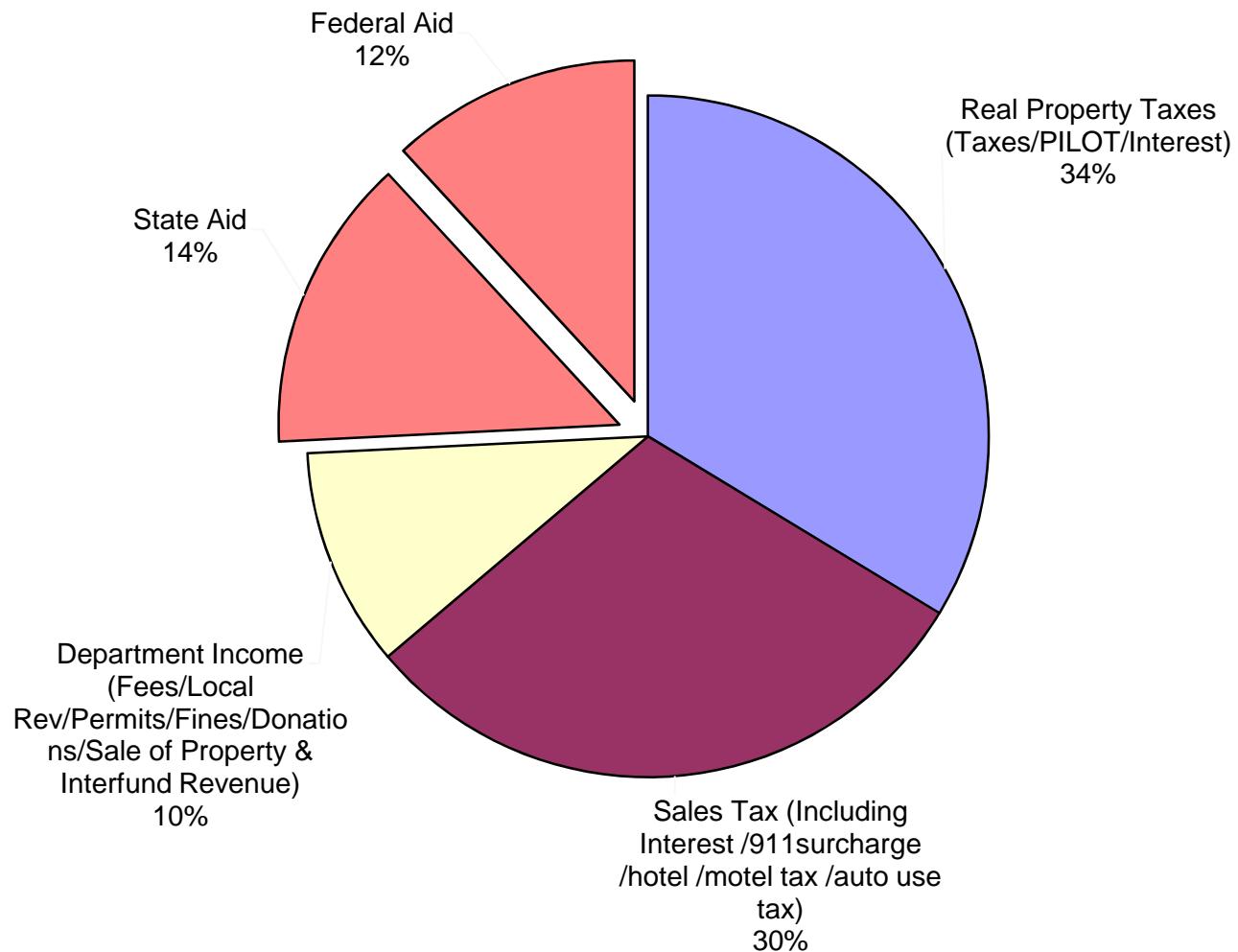
■ General Government
■ Education
■ Public Safety
■ Public / Mental Health
■ Social Services
■ Medicaid
■ Office for the Aging
■ Culture & Recreation
■ County Roads & Bridges
■ Wyo. Co. Comm. Hospital
■ Debt Service
■ All Other



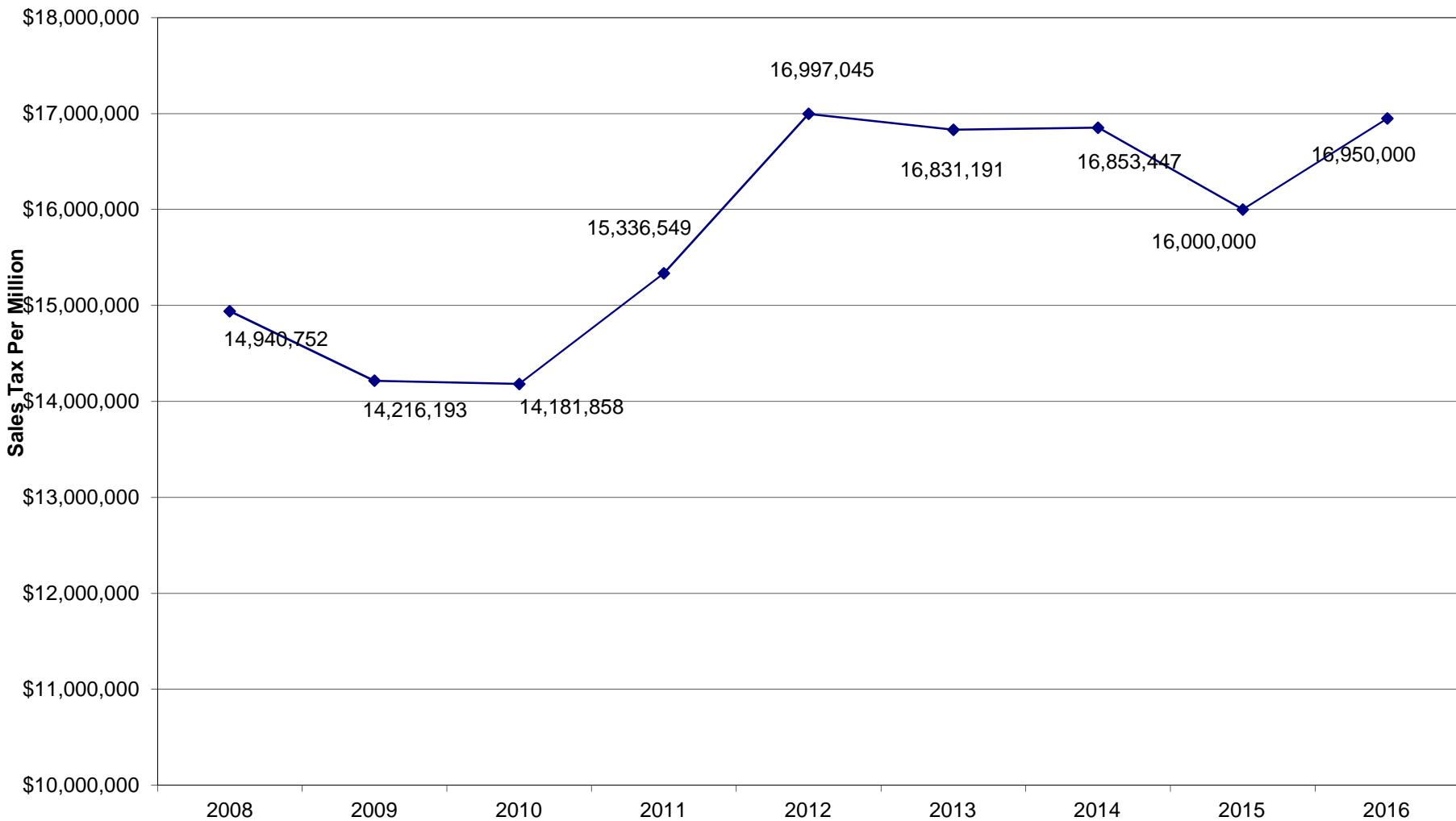
Revenue Summary

General Fund Revenue By Source - 2016

- 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

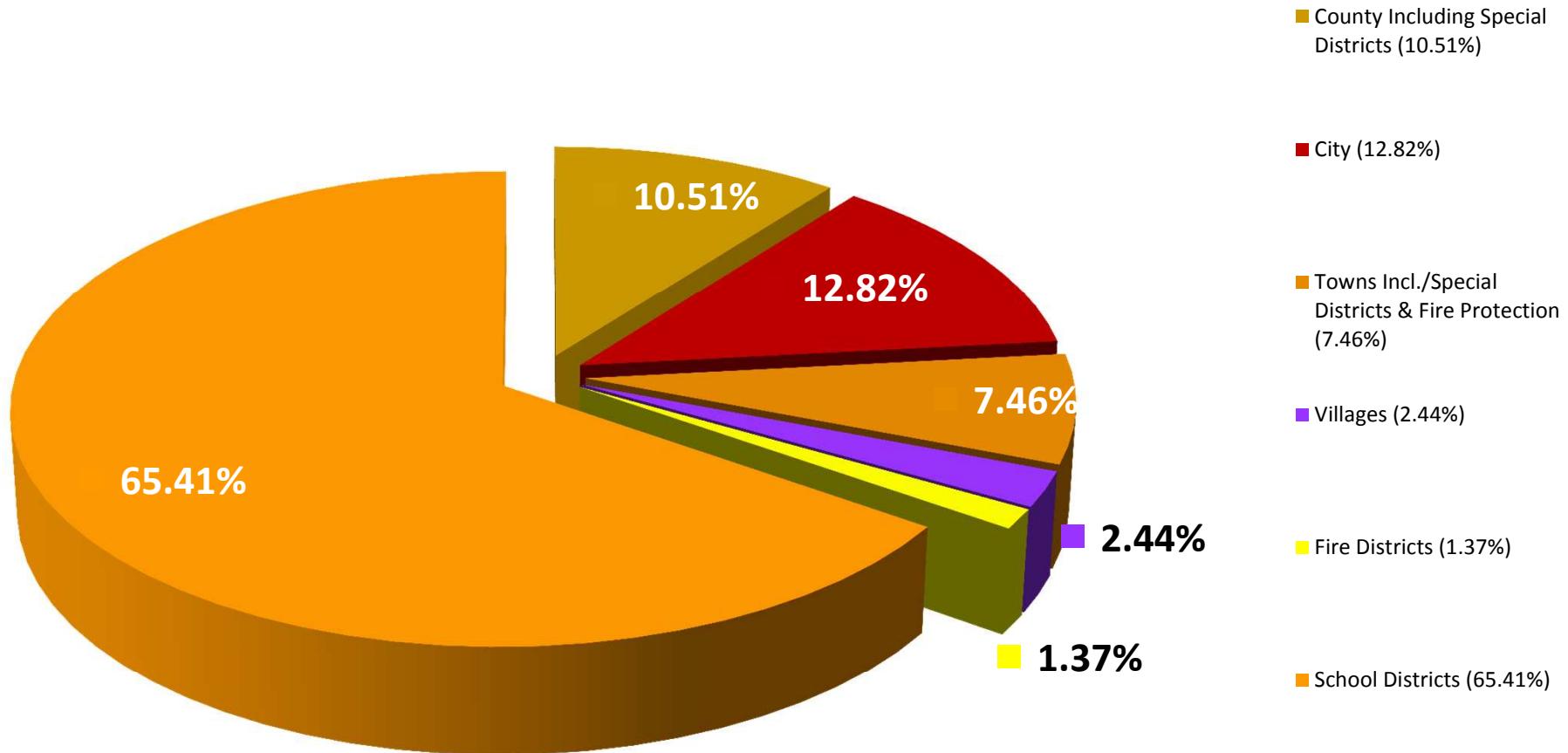


Sales Tax w/ assoc. Interest 2008 - 2016 Projection



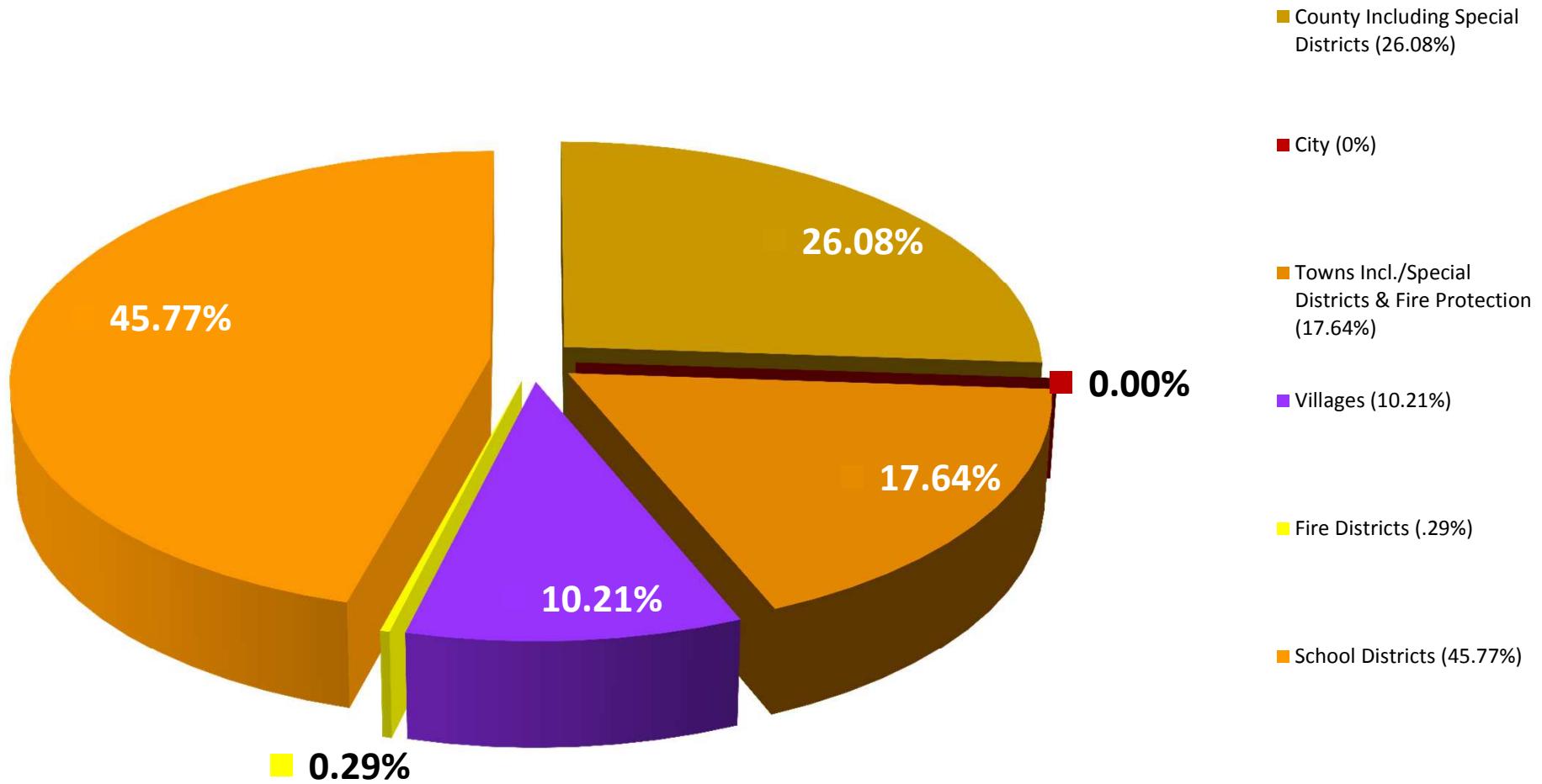
Contract Agencies	2016 Allocation
Wyoming County Chamber of Commerce (Tourism)	\$135,984.00
Wyoming County Business Education Council	\$4,300.00
Wyoming County Business Center	\$60,000.00
Wyoming County Arts Council	\$11,432.00
Wyoming County Wildlife Federation	\$904.32
Wyoming County Soil and Water	\$128,130.12
Cornell Cooperative Extension	\$364,400.00
Wyoming County Fair Association	\$18,000.00
Total Budgeted Expenditures	723,150.44
Percentage of Total Levy:	
3.84%	

Statewide Property Taxes, 2013-14



*Includes any special districts related to each municipality. [Includes NYC.](#)

Property Taxes in Wyoming County, 2013-14



*Includes any special districts related to each municipality.

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:

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Wyoming County Budget Officer

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- Your Town Supervisor