

Wyoming County 2015 Budget

November 25, 2014

Presented by: Janis Cook, Budget Officer

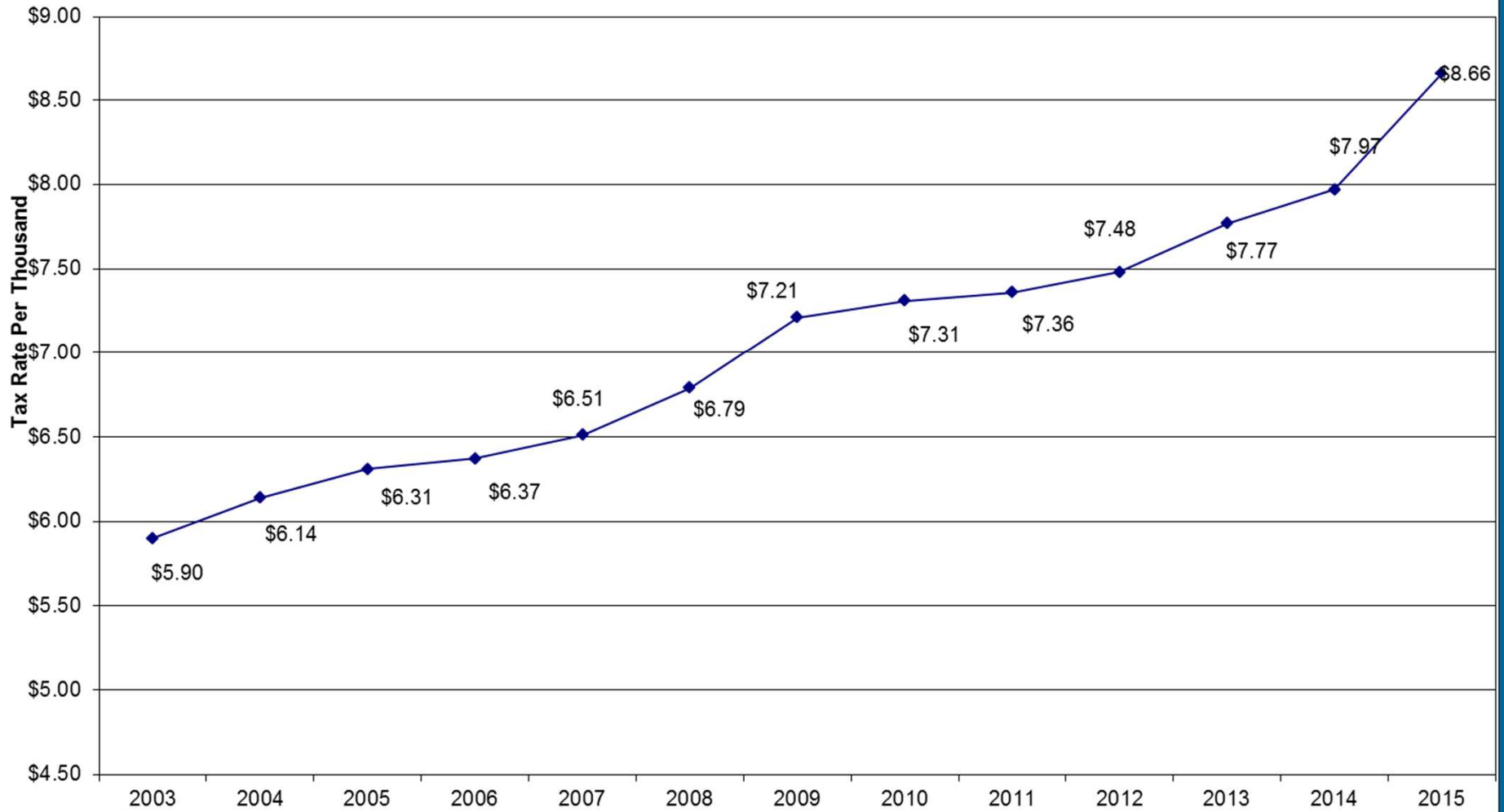
Summary of Proposed 2015 Budget

- Proposed budget - \$124,537,356
 - Proposed tax levy - \$18,187,215
 - An increase of \$1,605,584 or 9.68% over 2014 Adopted tax levy
 - Taxable Valuation - \$1,923,852,474
 - An increase of .56%
 - Proposed tax rate @ 100% assessment - \$8.66 per thousand
 - An increase of \$.69 per thousand or 8.60%
-

2015 Property Tax Levy and Rate

| | 2014 | 2015 | <i>Amount change from prior year</i> | <i>% change from prior year</i> |
|--------------------------|------------------|------------------|--|---|
| Property Tax Levy | \$ 16,581,630.55 | \$ 18,187,214.81 | \$ 1,605,584.26 | 9.68% |
| Taxable Valuation | \$ 1,913,060,413 | \$ 1,923,852,474 | \$ 10,792,061.00 | 0.56% |
| Full Valuation | \$ 2,080,180,775 | \$ 2,100,884,256 | \$ 20,703,481.00 | 1.00% |
| Property Tax Rate (100%) | \$ 7.97 | \$ 8.66 | \$ 0.69 | 8.66% |

Tax Rate 2003 - 2015



| General County Levy | Adopted 2014 | Tentative 2015 | 2015 Inc / (Dec) | 2015 Percentage Inc / -Dec |
|-------------------------------------|----------------------|-----------------------|-------------------------|-----------------------------------|
| Revenue | 101,267,899.10 | 103,387,316.97 | 2,120,807.87 | 2.09% |
| Expenses | 122,167,090.65 | 124,537,355.78 | 2,371,655.13 | 1.94% |
| Reserve to offset | 4,317,561.00 | 2,962,824.00 | (1,354,737.00) | -31.38% |
| Total General County Levy | 16,581,630.55 | 18,187,214.81 | 1,605,584.26 | 9.68% |
| Special District Levy | | | | |
| Town Balances | 7,889.92 | 109.88 | (7,780.04) | -98.61% |
| Board of Elections | 20,700.00 | 21,531.00 | 831.00 | 4.01% |
| Recycling | 1,392,982.50 | 1,855,749.90 | 462,767.40 | 33.22% |
| Worker's Comp | 605,075.00 | 622,619.00 | 17,544.00 | 2.90% |
| Total Levy All Districts | 18,608,277.97 | 20,687,224.59 | 2,078,946.62 | 11.17% |
| NYS Tax Levy Limitation | | | | |
| | | 18,952,948.20 | 344,670.23 | 1.85% |
| Over / (Under) Allowable Cap | | | | |
| | | 1,734,276.39 | | |

General Fund Recap

| General Fund Only | | Adopted 2014 | Tentative 2015 | Change Amount Inc / (Decrease) |
|--------------------|---------------|----------------|----------------|--------------------------------------|
| Total Revenues | | 38,442,574.74 | 40,134,046.99 | 1,691,472.25 |
| .1 | Personal Svc | 13,642,904.82 | 14,129,403.65 | 486,498.83 |
| .2 | Capital | 373,410.00 | 368,100.00 | (5,310.00) |
| .4 | Contractual | 27,902,554.13 | 29,213,205.27 | 1,310,651.14 |
| .6 | Principal Pmt | 731,000.00 | 1,044,642.20 | 313,642.20 |
| .7 | Interest Pmt | 432,356.03 | 504,872.59 | 72,516.56 |
| .8 | Fringe | 8,077,996.55 | 8,287,344.09 | 209,347.54 |
| .9 | Transfers | 6,813,983.76 | 7,273,694.00 | 459,710.24 |
| Total Expenditures | | 57,974,205.29 | 60,821,261.80 | 2,847,056.51 |
| Fund Balance | | (2,950,000.00) | (2,500,000.00) | 450,000.00 |
| Levy | | 16,581,630.55 | 18,187,214.81 | 1,605,584.26 |

Highway & Machinery Fund Recap

| Highway & Machinery Fund Only | | Adopted 2014 | Tentative 2015 | Change Amount Inc / (Decrease) |
|-------------------------------|---------------|----------------|----------------|--------------------------------|
| Total Revenues | | 8,578,882.00 | 8,794,294.00 | 215,412.00 |
| .1 | Personal Svc | 1,332,045.92 | 1,359,111.00 | 27,065.08 |
| .2 | Capital | 270,000.00 | 224,500.00 | (45,500.00) |
| .4 | Contractual | 7,252,772.00 | 6,701,790.00 | (550,982.00) |
| .6 | Principal Pmt | 150,000.00 | 0.00 | (150,000.00) |
| .7 | Interest Pmt | 2,070.00 | 0.00 | (2,070.00) |
| .8 | Fringe | 939,555.08 | 971,717.00 | 32,161.92 |
| .9 | Transfers | 0.00 | 0.00 | 0.00 |
| Total Expenditures | | 9,946,443.00 | 9,257,118.00 | (689,325.00) |
| Fund Balance | | (1,367,561.00) | (462,824.00) | 904,737.00 |
| Levy | | 0.00 | 0.00 | 0.00 |

Hospital Fund Recap

| Hospital Fund Only | | Adopted 2014 | Tentative 2015 | Change Amount Inc / (Decrease) |
|--------------------|---------------|---------------|----------------|--------------------------------------|
| Total Revenues | | 50,603,202.60 | 50,631,141.00 | 27,938.40 |
| .1 | Personal Svc | 19,744,070.00 | 21,013,758.00 | 1,269,688.00 |
| .2 | Capital | 750,000.00 | 700,000.00 | (50,000.00) |
| .4 | Contractual | 17,037,868.00 | 15,420,136.56 | (1,617,731.44) |
| .6 | Principal Pmt | 1,357,000.00 | 1,238,000.00 | (119,000.00) |
| .7 | Interest Pmt | 931,133.94 | 906,061.44 | (25,072.50) |
| .8 | Fringe | 10,783,130.66 | 11,353,185.00 | 570,054.34 |
| .9 | Transfers | 0.00 | 0.00 | 0.00 |
| Total Expenditures | | 50,603,202.60 | 50,631,141.00 | 27,938.40 |
| Fund Balance | | 0.00 | 0.00 | 0.00 |
| Levy | | 0.00 | 0.00 | 0.00 |

Property Tax Cap Calculation

| | |
|--|----------------------|
| 2014 Tax Levy | 16,581,630.55 |
| + Special District Levy | <u>2,026,647.42</u> |
| 2014 Total Adjusted Tax Levy | 18,608,277.97 |
| x Tax Base Growth Factor (Provided by NYS) | <u>1.0037</u> |
| | 18,677,128.60 |
| + PILOTS in 2014 (est.) | <u>281,517.61</u> |
| | 18,958,646.21 |
| x Allowable Levy Growth (1.56%) | <u>1.0156</u> |
| | 19,254,780.26 |
| - PILOTS in 2015 (est.) | <u>301,832.06</u> |
| ESTIMATED TOTAL TAX CAP | 18,952,948.20 |
| Amount Allowed to Increase Tax Levy | 344,670.23 |
| | 1.85% |

NINE STATE MANDATES

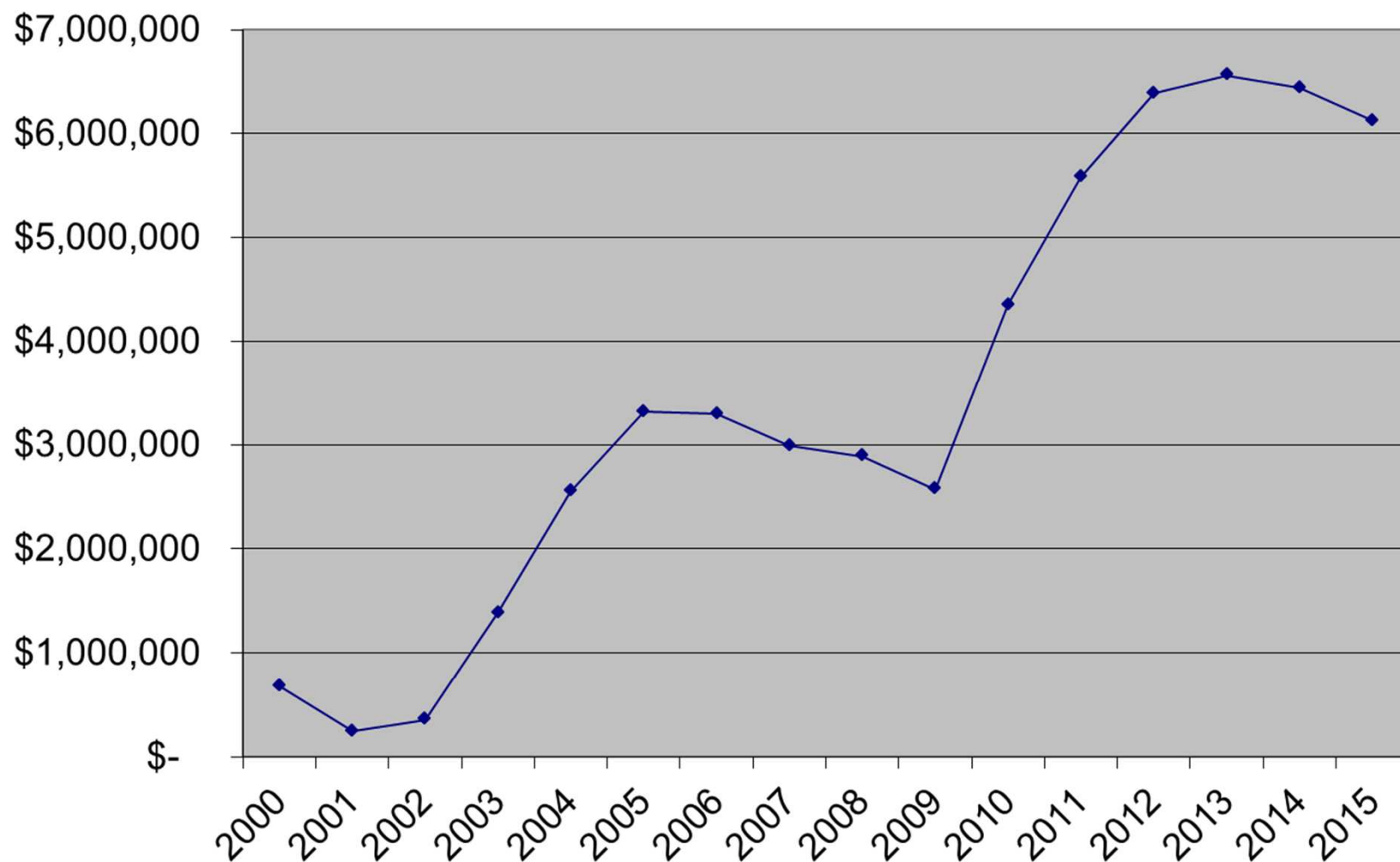
Currently these 9 mandates take up 105% of our County Tax Levy!!!!

| Mandates | 2015 Budget | Percent of Levy |
|--------------------------------------|----------------------|-----------------|
| Medicaid (inc. IGT)* | 7,084,596.00 | |
| All other mandated DSS Programs** | 3,557,755.00 | |
| NYS Retirement Contribution | 6,394,416.00 | |
| Probation | 610,075.00 | |
| Indigent Defense | 281,078.00 | |
| Special Ed Pre-K | 1,021,747.00 | |
| Early Intervention | 233,543.00 | |
| Total Levy | 19,183,210.00 | |
| 2015 Tentative Levy | 18,187,215.00 | 105% |

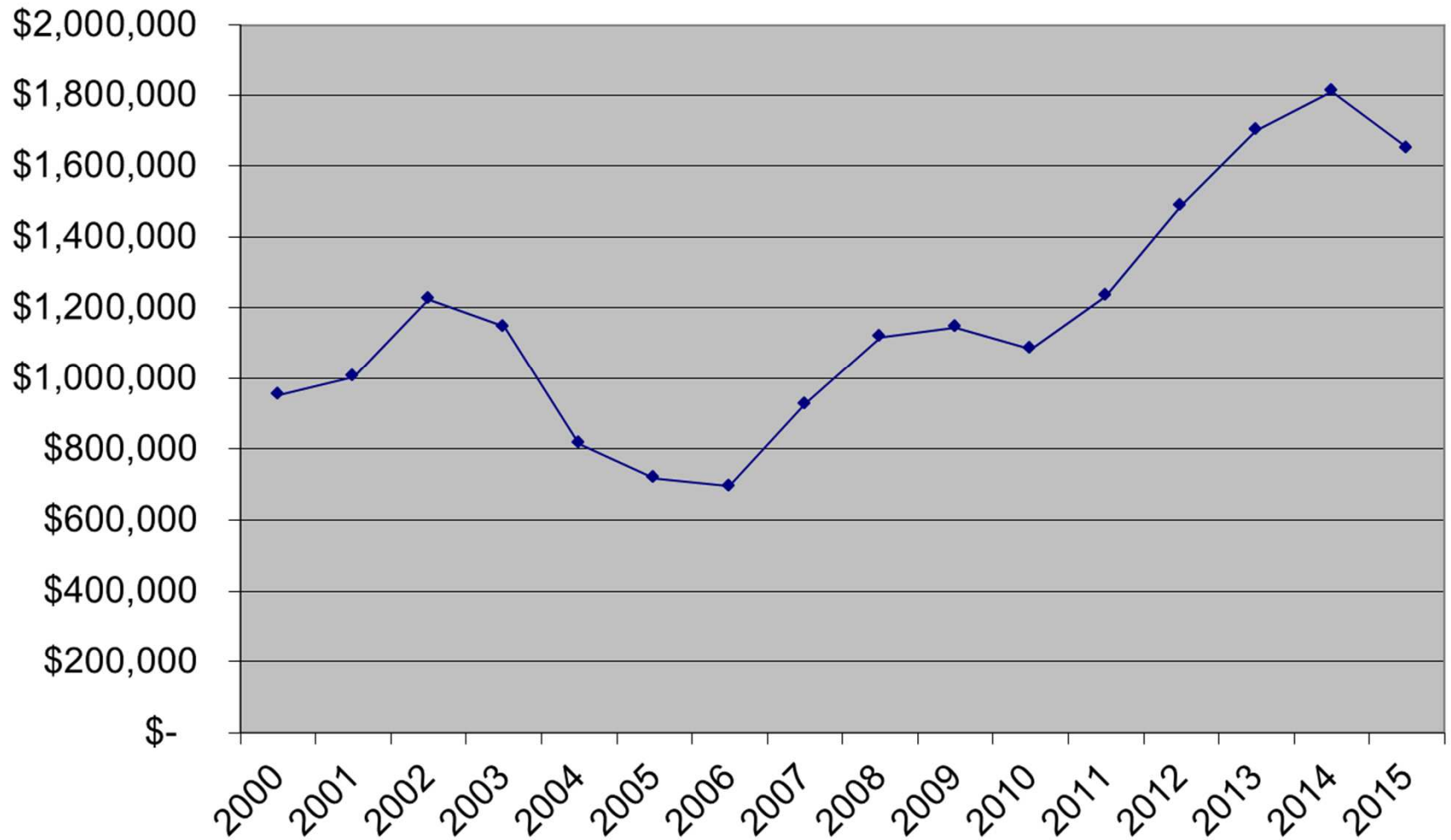
*The Medicaid Levy for both years includes a budgeted \$1.5 M local share of estimated IGT funding.

**Public Assistance, Safety Net, Child Welfare

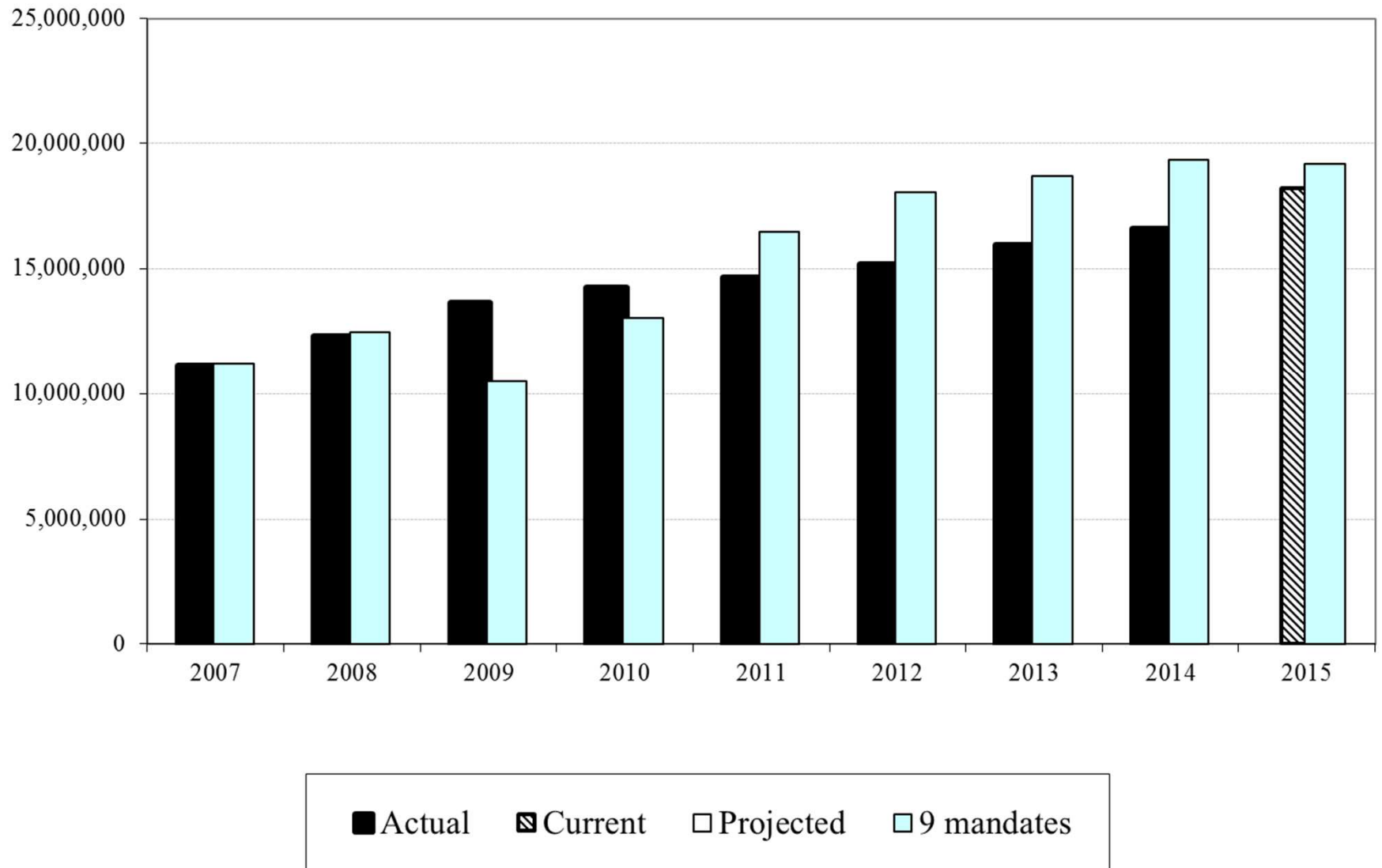
NYS Retirement Expense History



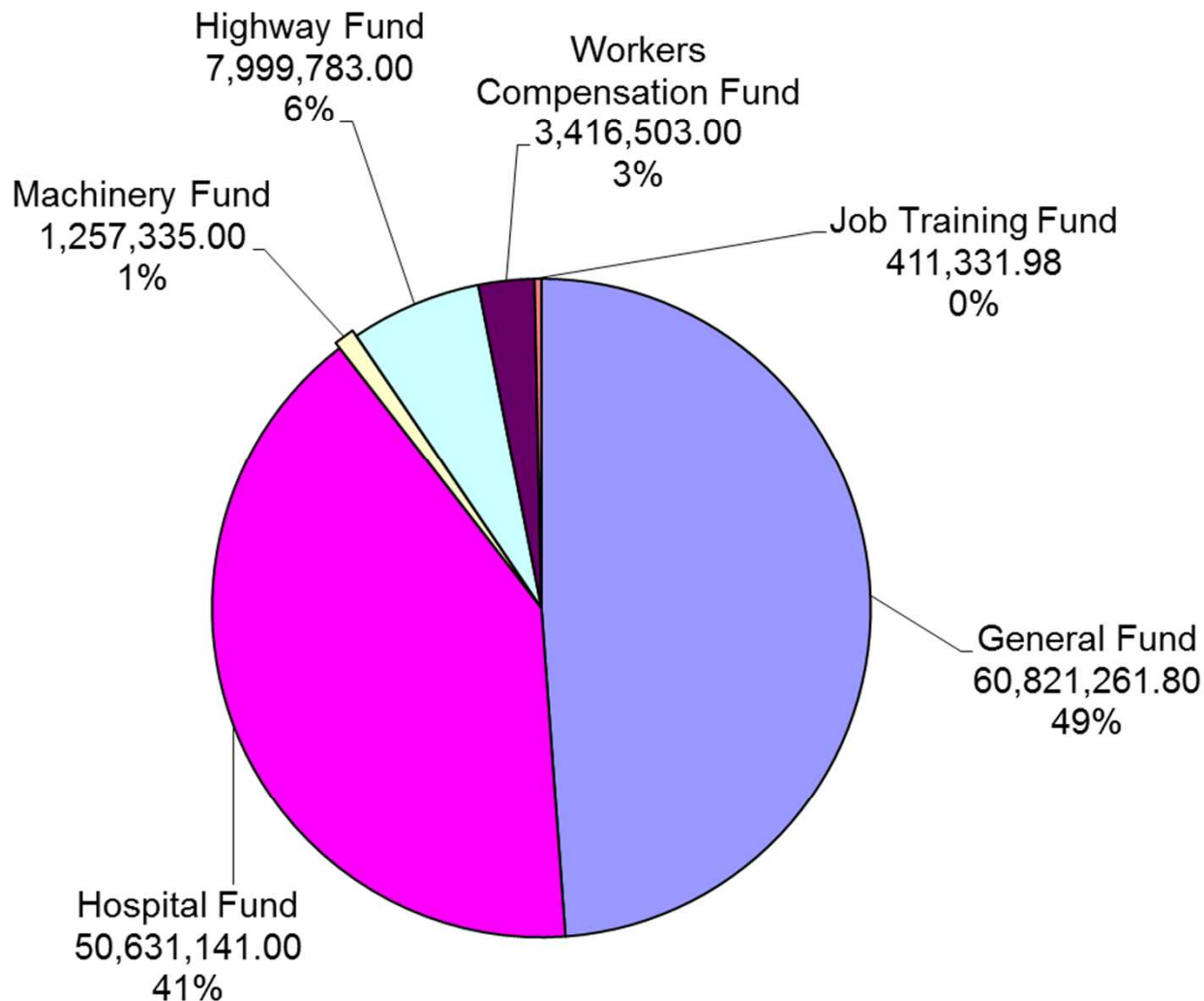
Community College Expense History



Real Property Taxes



Appropriation Summary Expenditures By Fund - 2015



- General Fund
- Hospital Fund
- Machinery Fund
- Highway Fund
- Workers Compensation Fund

SUMMARY OF 2015 BUDGET BY FUNCTION

| FUNCTION | APPROPRIATIONS | STATE & FEDERAL AID | REVENUES | TAX LEVY / SURPLUS | % OF TAX LEVY/SURPLUS |
|------------------------------------|-------------------------|------------------------|------------------------|------------------------|--------------------------|
| General Governmental Support | \$0.00 | \$0.00 | \$18,072,832.06 | (\$18,072,832.06) | -85.5% |
| Legislative | \$755,242.86 | \$0.00 | \$100.00 | \$755,142.86 | 3.6% |
| Judicial | \$1,419,943.11 | \$644,974.78 | \$58,900.00 | \$716,068.33 | 3.4% |
| Finance | \$1,093,743.68 | \$0.00 | \$835,579.00 | \$258,164.68 | 1.2% |
| Staff | \$3,943,848.75 | \$79,290.00 | \$1,612,492.68 | \$2,252,066.07 | 10.7% |
| Special Items | \$208,023.00 | \$0.00 | \$0.00 | \$208,023.00 | 1.0% |
| Education | \$3,696,747.28 | \$1,025,000.00 | \$0.00 | \$2,671,747.28 | 12.6% |
| Public Safety | \$10,898,511.53 | \$517,582.54 | \$962,299.60 | \$9,418,629.39 | 44.5% |
| Health | \$5,319,274.47 | \$3,795,867.09 | \$618,769.44 | \$904,637.94 | 4.3% |
| Social Services (Less Medicaid) | \$12,075,492.09 | \$7,751,737.00 | \$766,000.00 | \$3,557,755.09 | 16.8% |
| Social Services (Medicaid / MMIS) | \$7,084,596.00 | \$0.00 | \$0.00 | \$7,084,596.00 | 33.5% |
| Economic Development | \$884,351.99 | \$0.00 | \$62,500.00 | \$821,851.99 | 3.9% |
| Other | \$178,386.14 | \$11,629.00 | \$0.00 | \$166,757.14 | 0.8% |
| Economic Assistance | \$1,341,566.28 | \$694,905.00 | \$112,705.00 | \$533,956.28 | 2.5% |
| Recreation | \$196,397.32 | \$37,778.00 | \$14,000.00 | \$144,619.32 | 0.7% |
| Culture | \$88,291.44 | \$0.00 | \$3,880.00 | \$84,411.44 | 0.4% |
| Adult Recreation | \$95,000.00 | \$95,000.00 | \$0.00 | \$0.00 | 0.0% |
| General Environment | \$2,056,344.02 | \$0.00 | \$1,990,230.00 | \$66,114.02 | 0.3% |
| Natural Resources | \$657,293.05 | \$0.00 | \$13,000.00 | \$644,293.05 | 3.1% |
| Employee Benefits | \$5,000.00 | \$0.00 | \$5,000.00 | \$0.00 | 0.0% |
| Debt Service | \$1,549,514.79 | \$51,995.80 | \$300,000.00 | \$1,197,518.99 | 5.7% |
| Interfund Transfers - County Road | \$5,701,797.00 | \$0.00 | \$0.00 | \$5,701,797.00 | 27.0% |
| Interfund Transfers - Hospital | \$1,526,221.00 | \$0.00 | \$0.00 | \$1,526,221.00 | 7.2% |
| Interfund Transfers - Workers Comp | \$45,676.00 | \$0.00 | \$0.00 | \$45,676.00 | 0.2% |
| Highway Funds | \$9,257,118.00 | \$1,769,786.00 | \$7,024,508.00 | \$462,824.00 | 2.2% |
| Hospital Funds | \$50,631,141.00 | \$2,949,512.00 | \$47,681,629.00 | \$0.00 | 0.0% |
| JTPA Funds | \$411,331.98 | \$411,331.98 | \$0.00 | \$0.00 | 0.0% |
| Compensation | \$3,416,503.00 | \$0.00 | \$3,416,503.00 | \$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: | \$124,537,355.78 | \$19,836,389.19 | \$83,550,927.78 | \$21,150,038.81 | 100.0% |
| Less Surplus: | | | | | |
| General Fund | | | | \$2,500,000.00 | |
| Machinery Fund | | | | \$62,824.00 | |
| County Road Fund | | | | \$400,000.00 | |
| Compensation | | | | \$0.00 | |
| Capital | | | | | |
| Subtotal Surplus Applied | | | | \$2,962,824.00 | |
| TAX LEVY: | | | | \$18,187,214.81 | |

Appropriation Summary General Fund Expenditures - 2015

General Government

Education

Public Safety

Public / Mental Health

Social Services

Medicaid

Office for the Aging

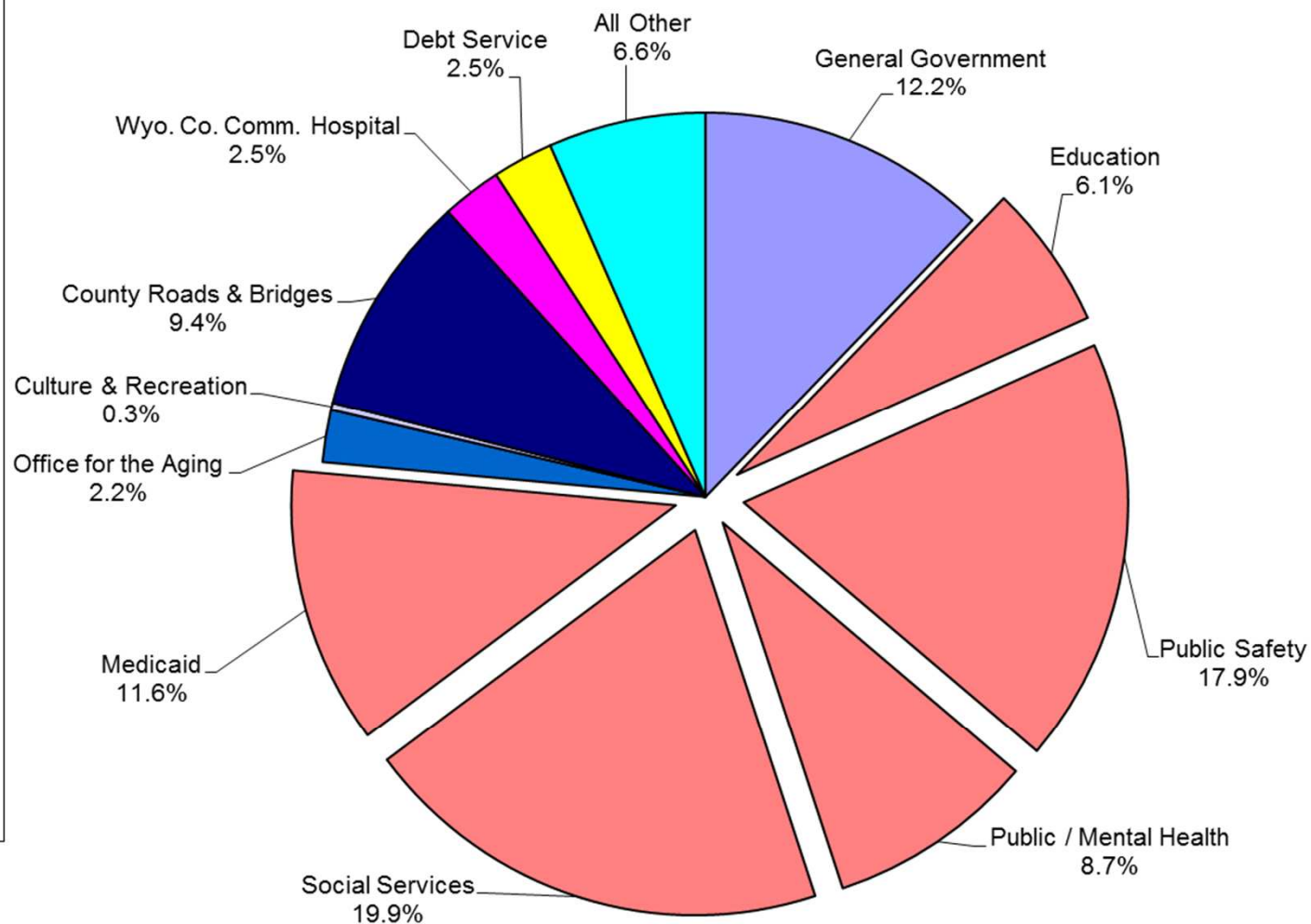
Culture & Recreation

County Roads & Bridges

Wyo. Co. Comm. Hospital

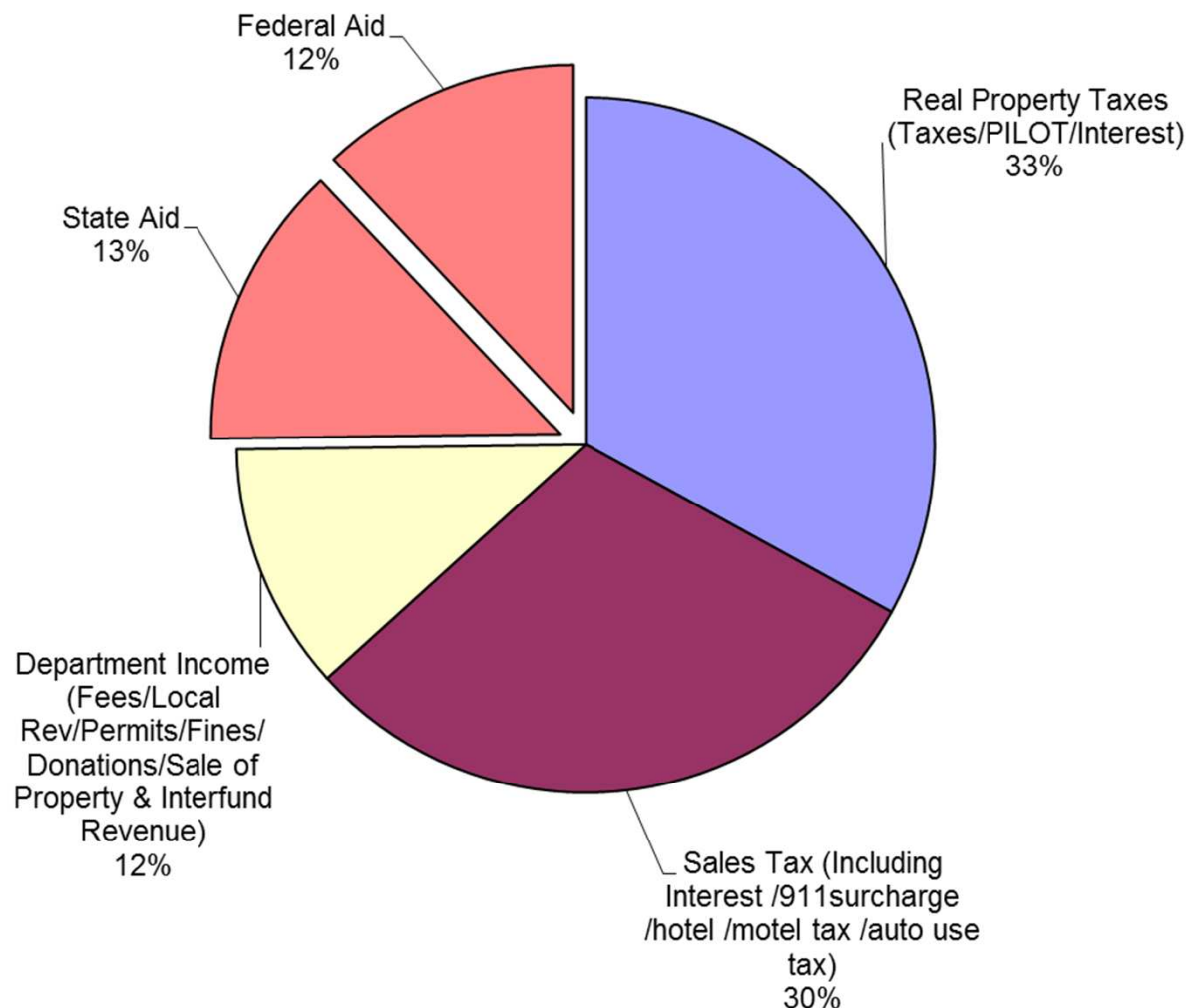
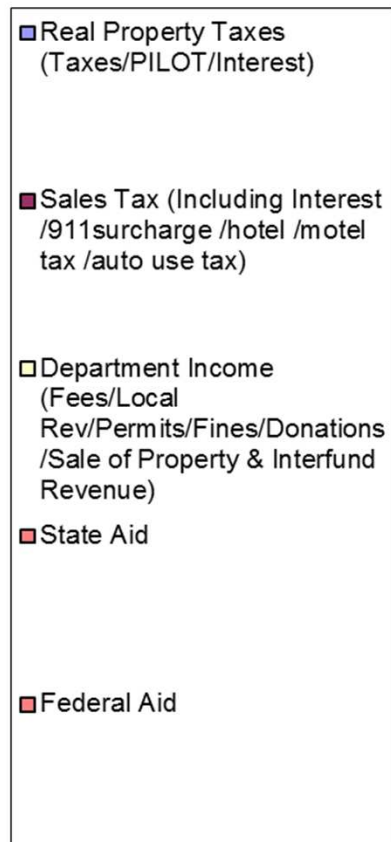
Debt Service

All Other

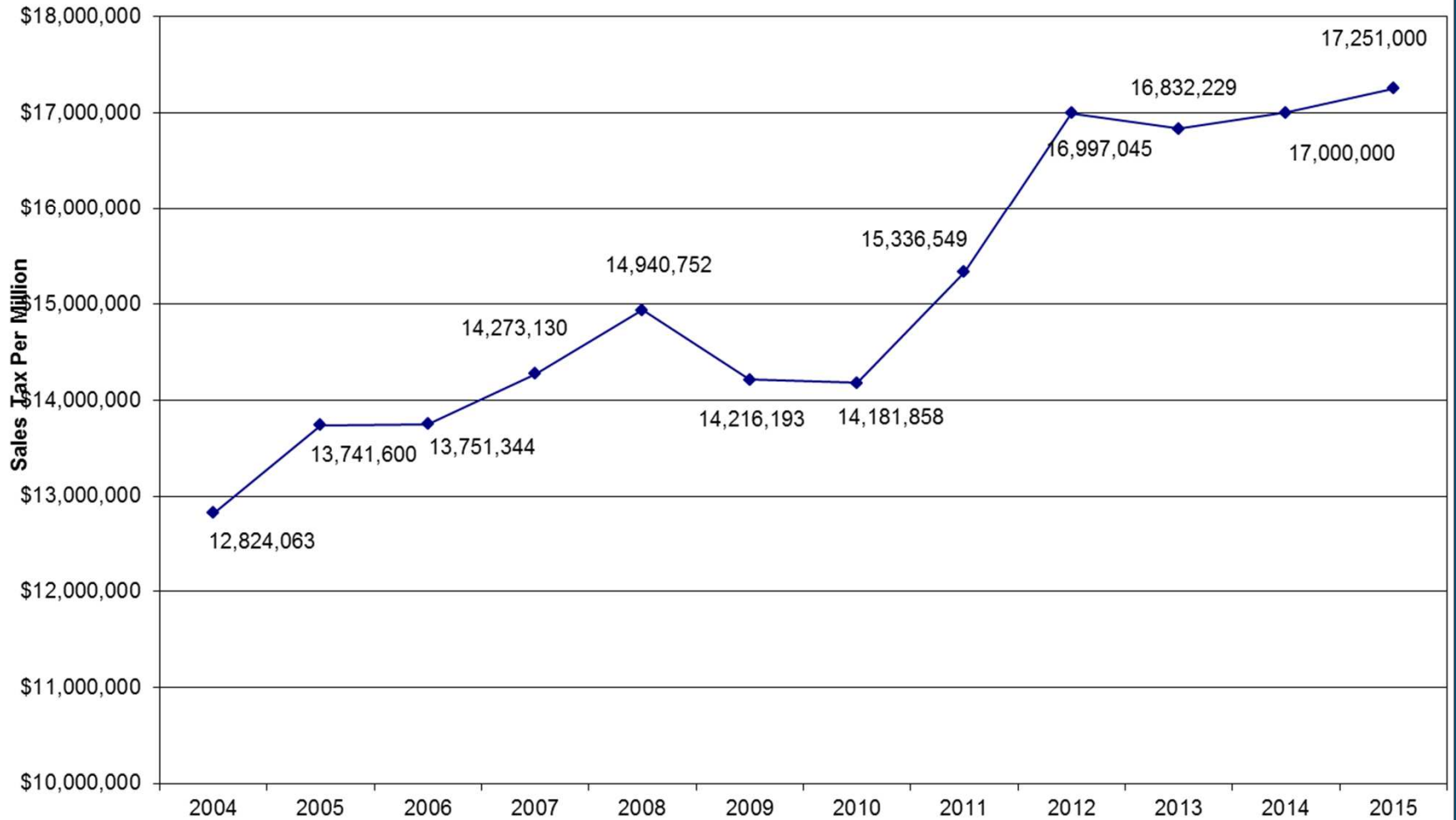


Revenue Summary

General Fund Revenue By Source - 2015



Sales Tax w/ assoc. Interest 2004 - 2015 Projection



| Contract Agencies | 2015 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 | \$ 14,290.00 |
| Wyoming County Wildlife Federation | \$ 1,130.40 |
| Wyoming County Soil and Water | \$ 160,162.65 |
| Cornell Cooperative Extension | \$ 455,000.00 |
| Wyoming County Fair Association | \$ 22,500.00 |
| Total Budgeted Expenditures | \$ 872,113.05 |
| Percentage of Total Levy: | 4.79% |

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

Phone: (585) 786-8804

JCook@wyomingco.net

- **Your Town Supervisor**
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