

# Wyoming County 2015 Budget

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November 25, 2014

Presented by: Janis Cook, Budget Officer

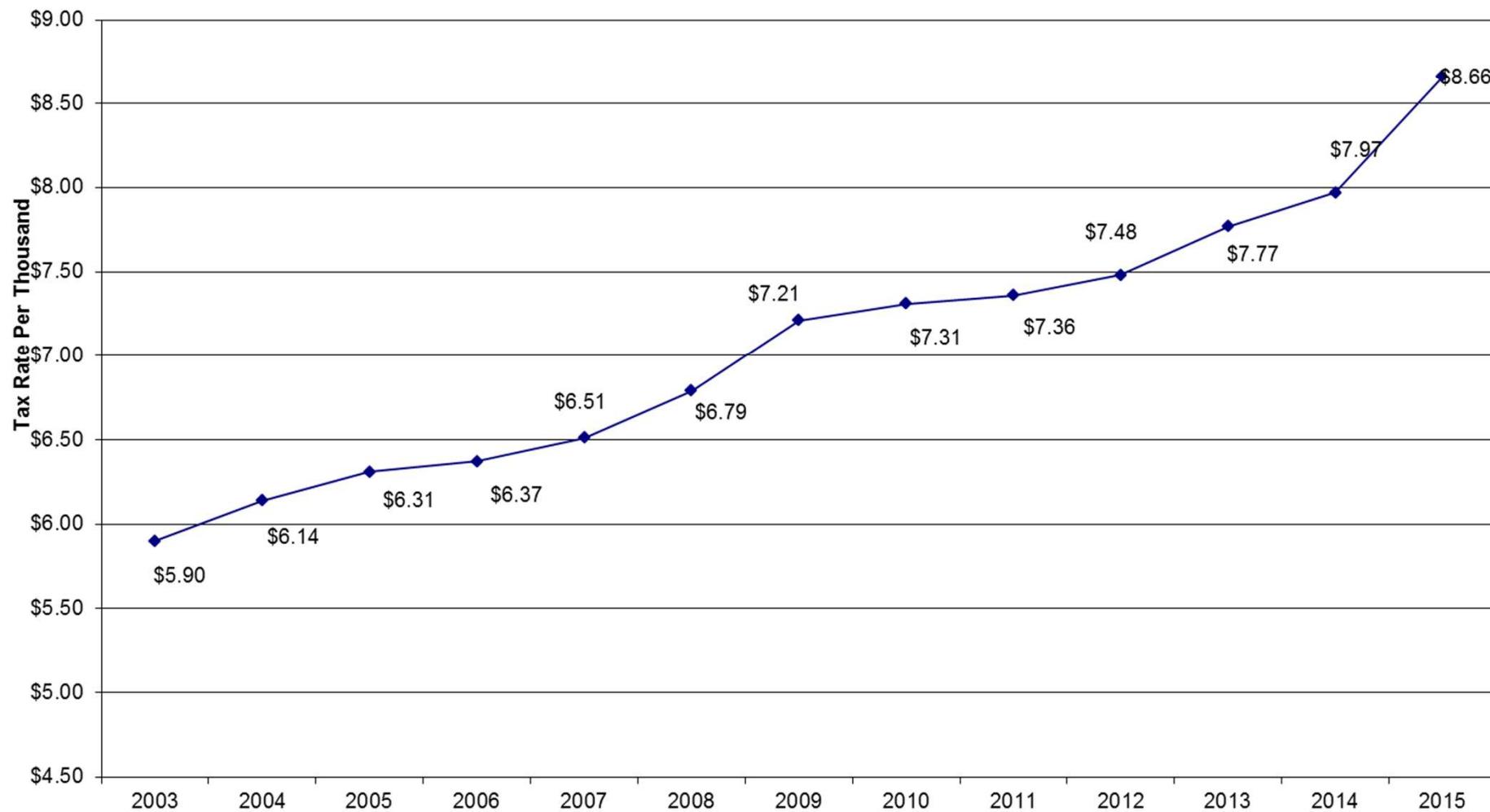
# Summary of Proposed 2015 Budget

- 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>
<b>Property Tax Levy</b>	\$ 16,581,630.55	\$ 18,187,214.81	\$ 1,605,584.26	9.68%
<b>Taxable Valuation</b>	\$ 1,913,060,413	\$ 1,923,852,474	\$ 10,792,061.00	0.56%
<b>Full Valuation</b>	\$ 2,080,180,775	\$ 2,100,884,256	\$ 20,703,481.00	1.00%
<b>Property Tax Rate (100%)</b>	\$ 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 / <b>(Decrease)</b>
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)
<b>Total Revenues</b>		<b>8,578,882.00</b>	<b>8,794,294.00</b>	<b>215,412.00</b>
.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
<b>Total Expenditures</b>		<b>9,946,443.00</b>	<b>9,257,118.00</b>	<b>(689,325.00)</b>
<b>Fund Balance</b>		<b>(1,367,561.00)</b>	<b>(462,824.00)</b>	<b>904,737.00</b>
<b>Levy</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Hospital Fund Recap

<b>Hospital Fund Only</b>		<b>Adopted 2014</b>	<b>Tentative 2015</b>	<b>Change Amount Inc / (Decrease)</b>
<b>Total Revenues</b>		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
<b>Total Expenditures</b>		50,603,202.60	50,631,141.00	27,938.40
<b>Fund Balance</b>		0.00	0.00	0.00
<b>Levy</b>		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>
<b>2014 Total Adjusted Tax Levy</b>	<b>18,608,277.97</b>
<u>x Tax Base Growth Factor (Provided by NYS)</u>	<u>1.0037</u>
+ PILOTS in 2014 (est.)	18,677,128.60
	<u>281,517.61</u>
<u>x Allowable Levy Growth (1.56%)</u>	<u>18,958,646.21</u>
	<u>1.0156</u>
- PILOTS in 2015 (est.)	19,254,780.26
	<u>301,832.06</u>
<b>ESTIMATED TOTAL TAX CAP</b>	<b>18,952,948.20</b>
<b>Amount Allowed to Increase Tax Levy</b>	<b>344,670.23</b>
	<b>1.85%</b>

# NINE STATE MANDATES

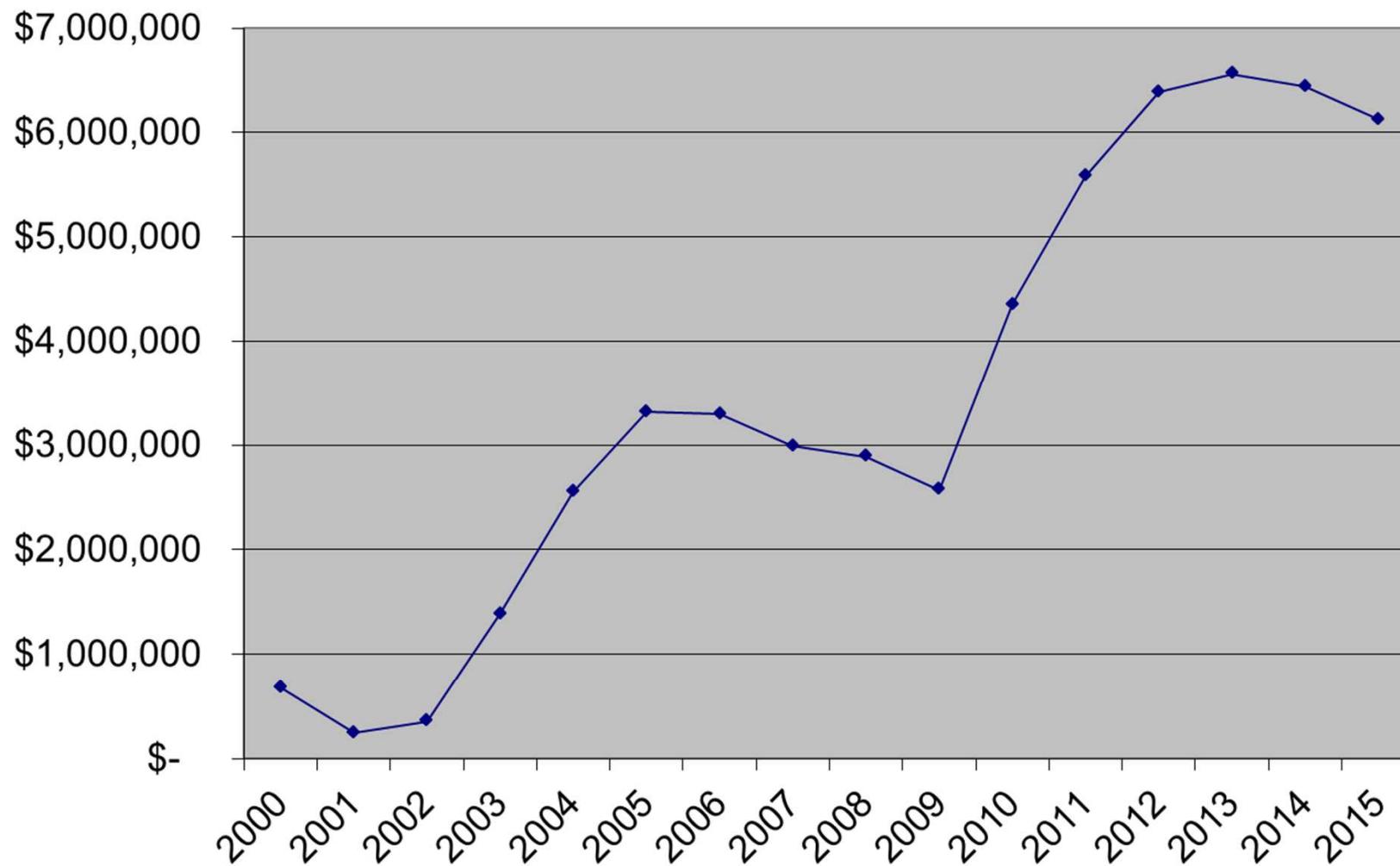
Currently these 9 mandates take up 105% of our County Tax Levy!!!!

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	
<b>Total Levy</b>	<b>19,183,210.00</b>	
2015 Tentative Levy	18,187,215.00	<b>105%</b>

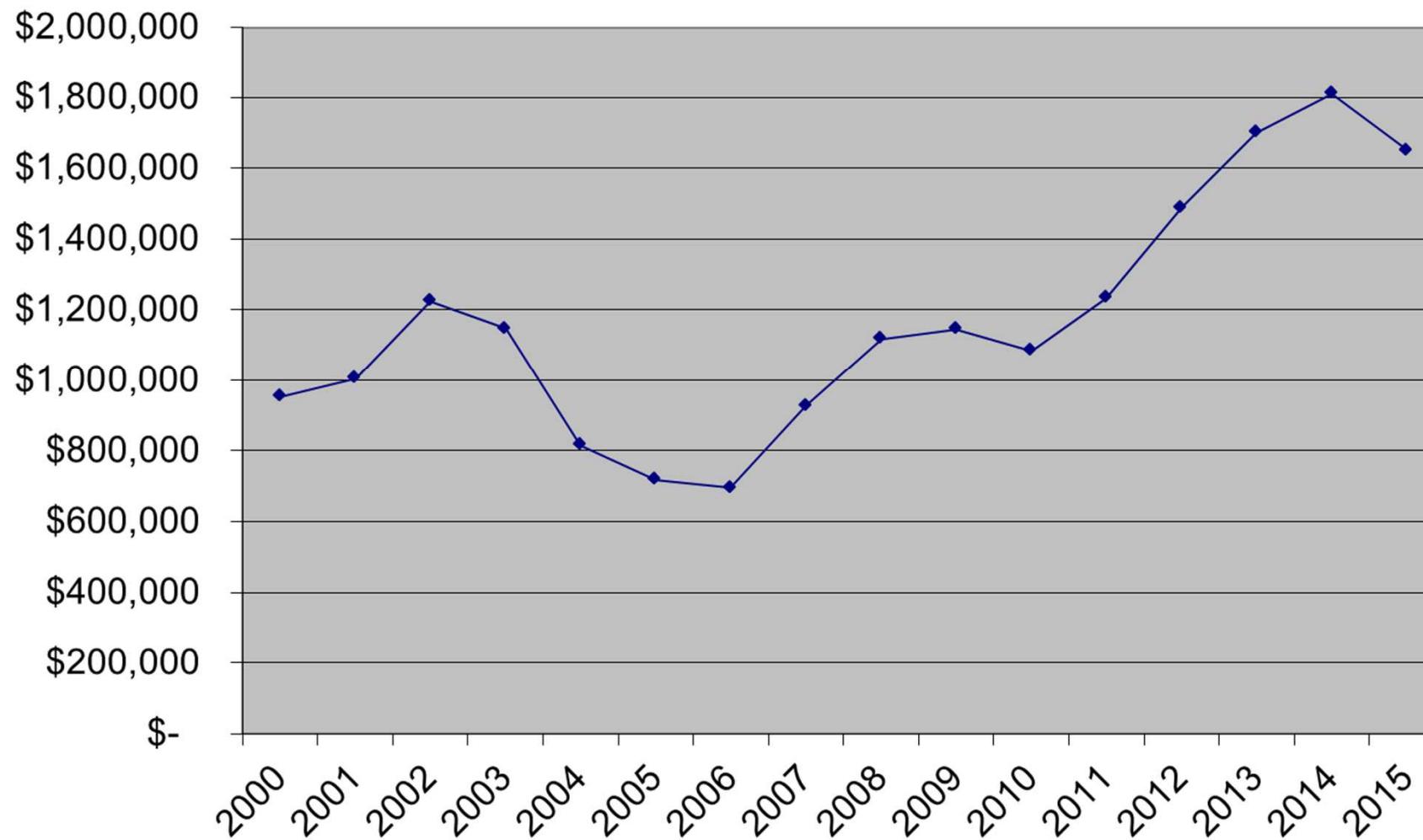
\*The Medicaid Levy for both years includes a budgeted \$1.5 M local share of estimated IGT funding.

\*\*Public Assistance, Safety Net, Child Welfare

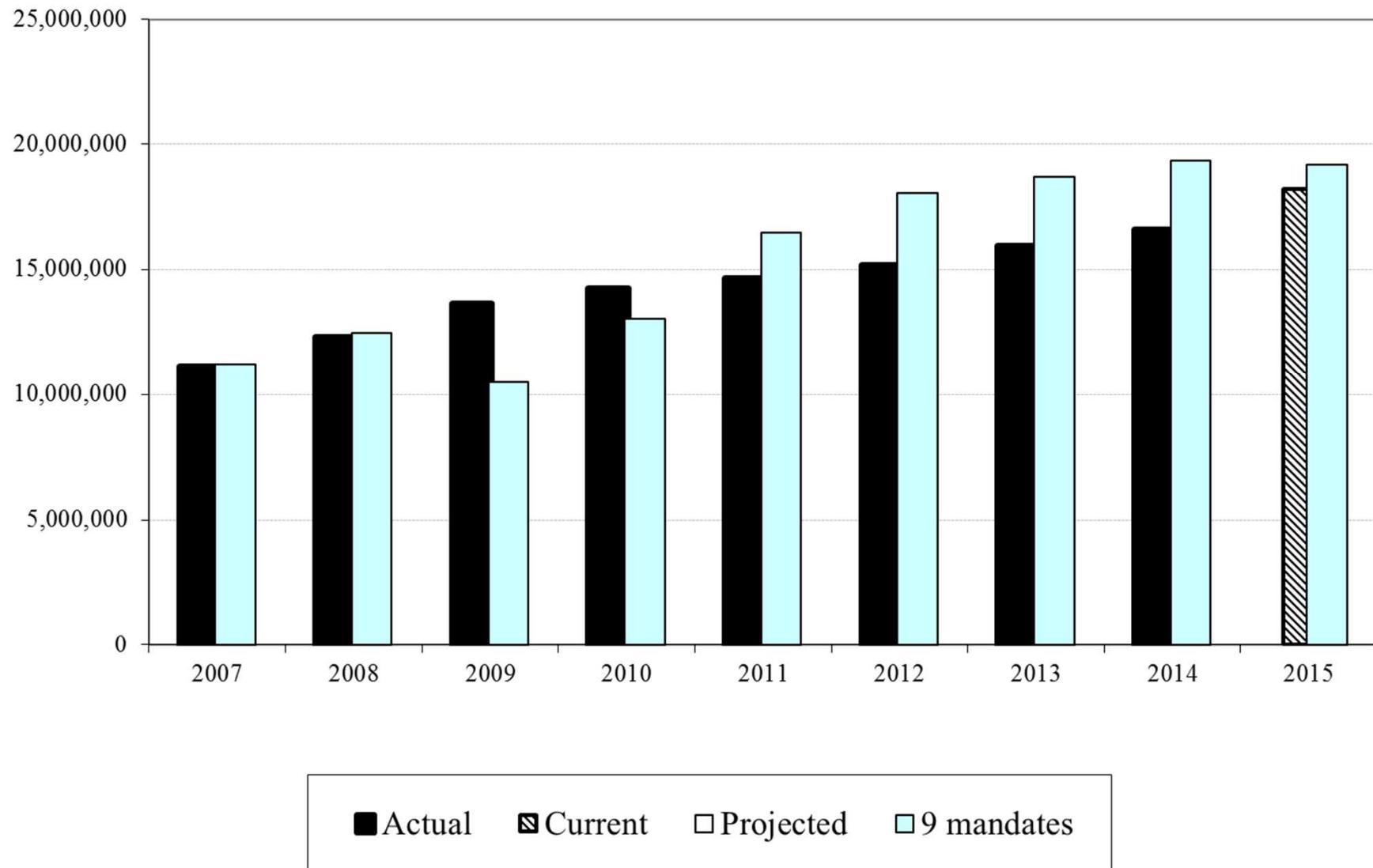
## NYS Retirement Expense History



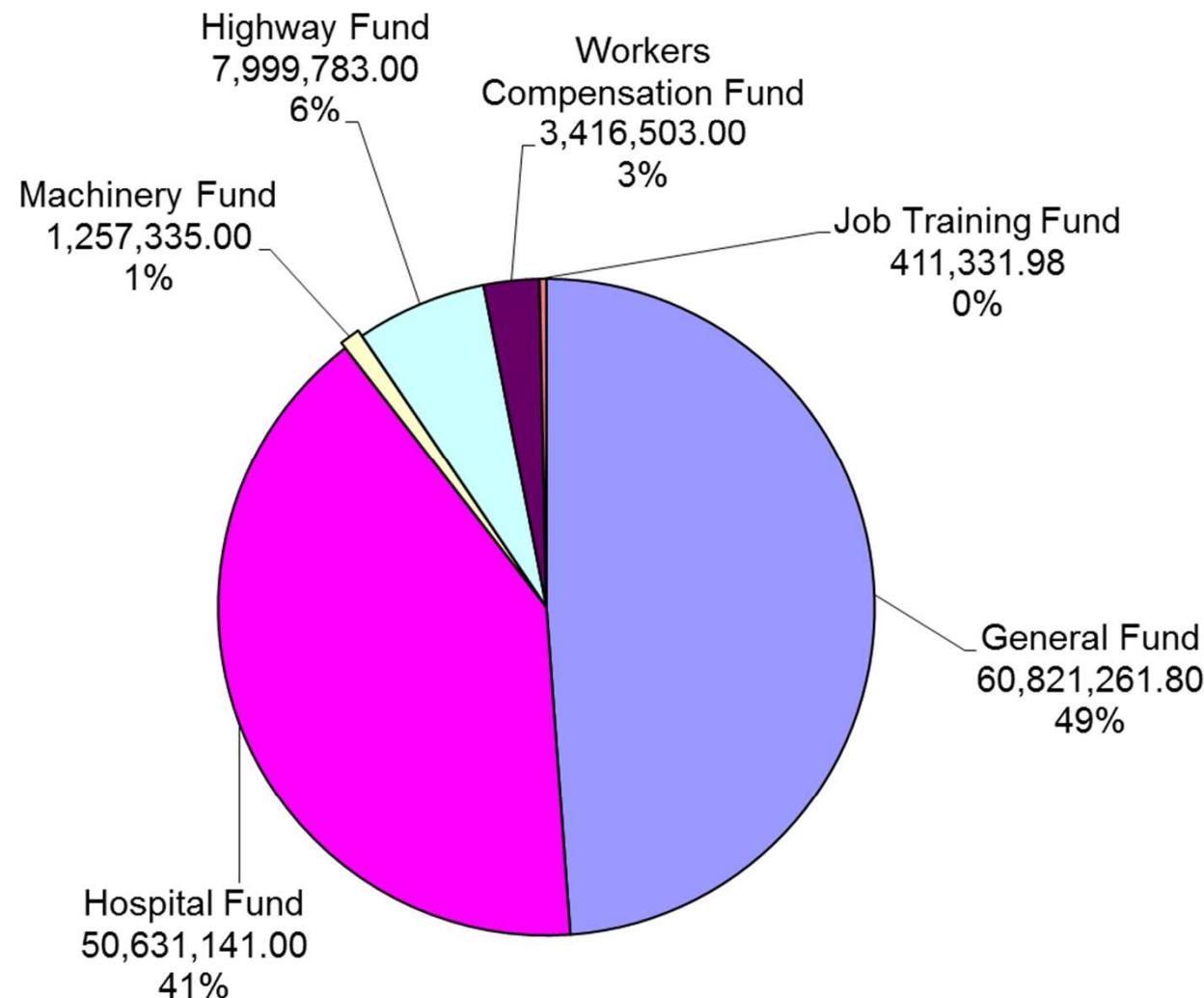
## Community College Expense History



## Real Property Taxes



## Appropriation Summary Expenditures By Fund - 2015

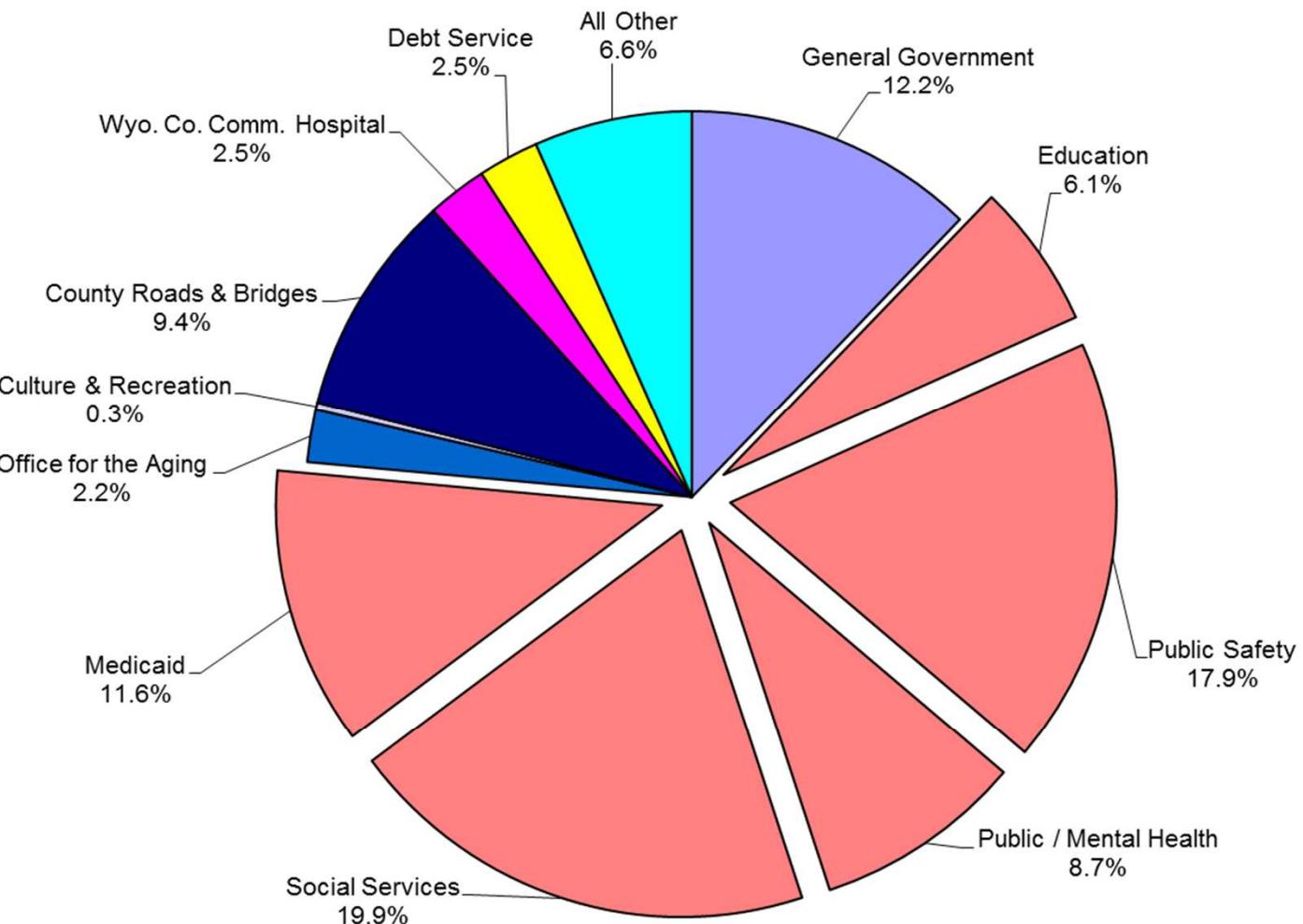


## SUMMARY OF 2015 BUDGET BY FUNCTION

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%
<b>TOTALS:</b>	<b>\$124,537,355.78</b>	<b>\$19,836,389.19</b>	<b>\$83,550,927.78</b>	<b>\$21,150,038.81</b>	<b>100.0%</b>
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	
<b>TAX LEVY:</b>				<b>\$18,187,214.81</b>	

## Appropriation Summary General Fund Expenditures - 2015

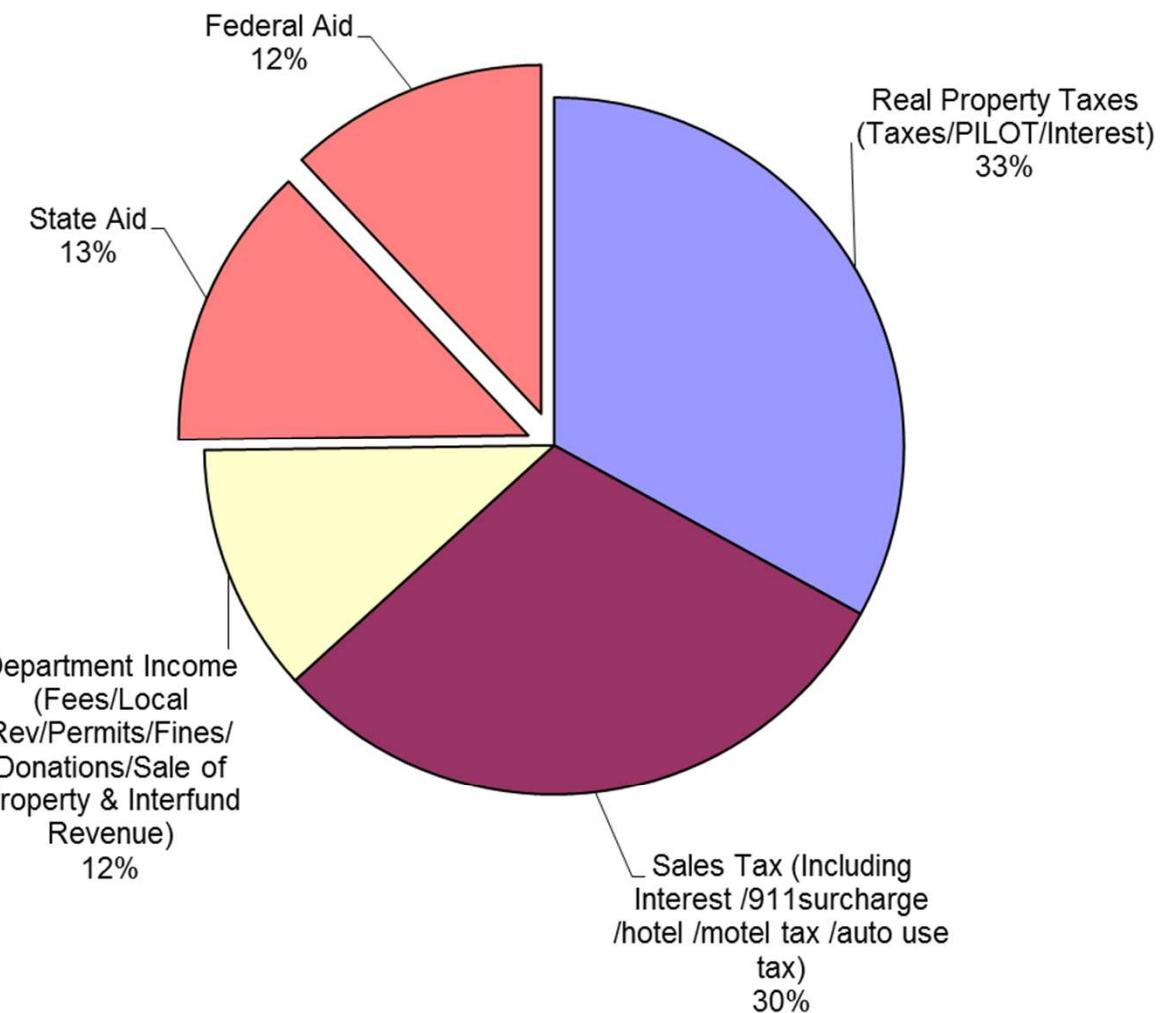
- General Government
- Education
- Public Safety
- Public / Mental Health
- Social Services
- Medicaid
- Office for the Aging
- Culture & Recreation
- County Roads & Bridges
- Wyo. Co. Comm. Hospital
- Debt Service
- All Other



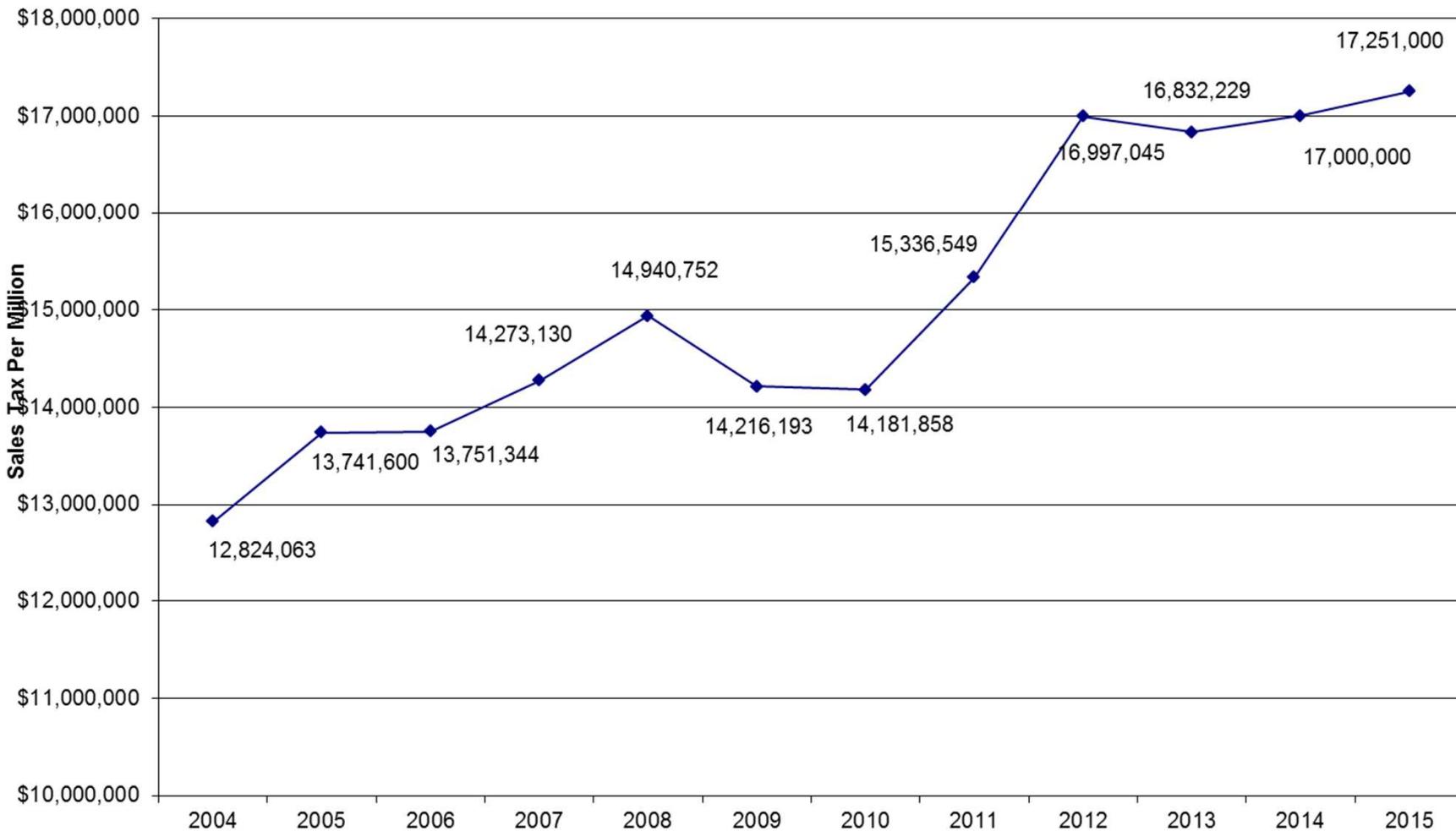
## Revenue Summary

### General Fund Revenue By Source - 2015

- 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 - 2015 Projection



<b>Contract Agencies</b>	<b>2015 Allocation</b>
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
<b>Total Budgeted Expenditures</b>	<b>\$ 872,113.05</b>
<b>Percentage of Total Levy:</b>	<b>4.79%</b>

# 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 (59<sup>th</sup> District)  
Hon. Patrick M. Gallivan  
947 Legislative Office Building  
Albany, NY 12247  
(518) 455-3471
- NYS Assemblyman (147<sup>th</sup> District)  
Hon. David DiPietro  
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E. Aurora, NY 14052  
(716) 655-0951
- 143 North Main St., Room 103  
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(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](mailto:JCook@wyomingco.net)**

- Your Town Supervisor