



Wyoming County 2021 Budget

Presented by:
Janis Cook Budget Officer
December 1, 2020

Summary of Proposed 2021 Budget

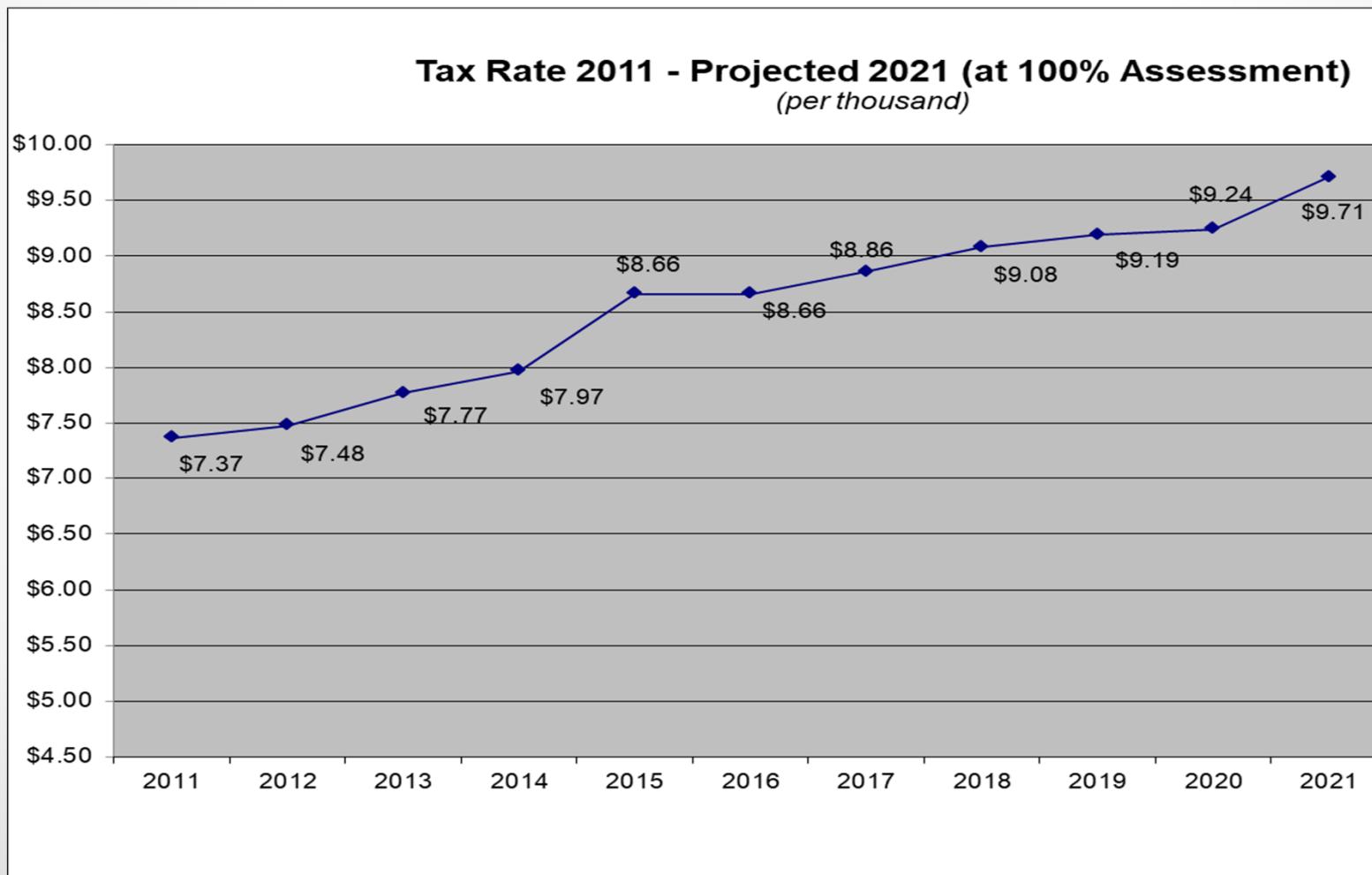
Proposed budget	\$ 156,574,452	
Proposed tax levy	\$ 24,464,345	 8.49 %
Taxable Valuation	\$ 2,246,441,666	 1.05 %
Proposed tax rate @ 100% assessment	\$ 9.71 per thousand	 5.17 %

Property Tax Levy and Rate

	2020	2021	<i>Amt change from prior yr</i>	<i>% change from prior yr</i>
Property Tax Levy	\$ 22,550,217	\$ 24,464,345	\$ 1,914,128	8.49%
Taxable Valuation	\$ 2,223,066,802	\$ 2,246,441,666	\$ 23,374,864	1.05%
Full Valuation	\$ 2,440,127,148	\$ 2,519,843,388	\$ 79,716,240	3.27%
Property Tax Rate	\$ 9.24	\$ 9.71	\$ 0.47	5.17%

**100% Equalization in both FY 2020 & 2021

Property Tax Rate History

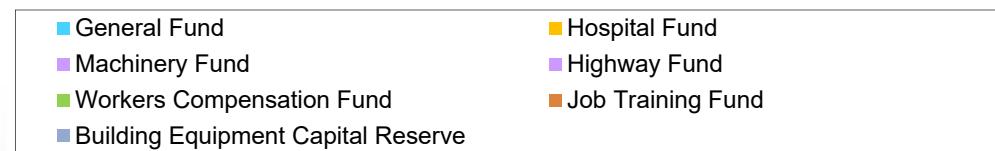
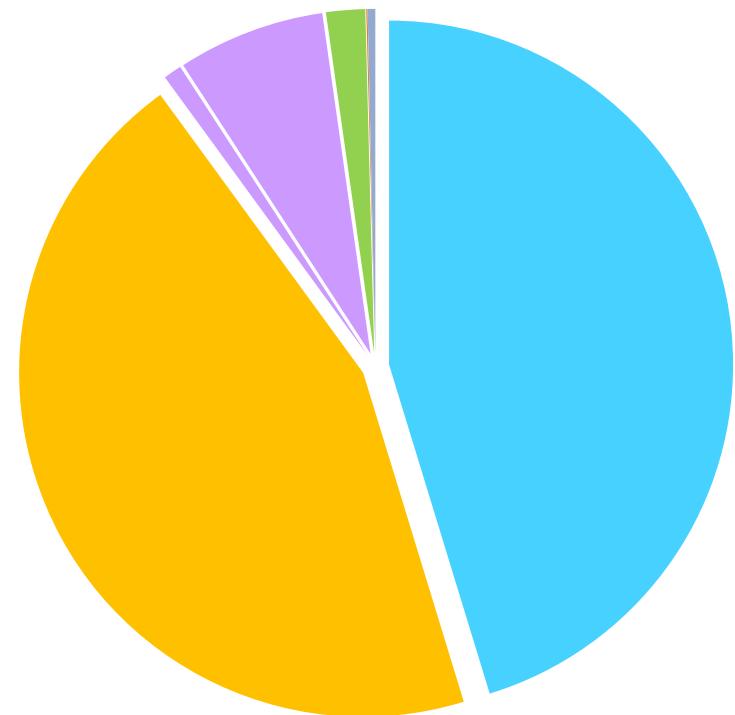




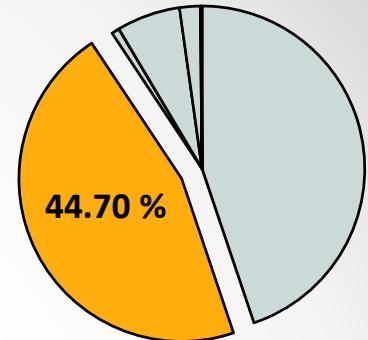
Budget Breakdown

Expenditure Breakdown by Fund

APPROPRIATION BY FUND	EXPENDITURE	%
General Fund	70,884,642	45.27%
Hospital Fund	69,982,914	44.70%
Machinery Fund	1,344,980	0.86%
Highway Fund	10,850,316	6.93%
Workers Compensation Fund	2,861,700	1.83%
Job Training Fund	100,000	0.06%
Building Equipment Capital Reserve	550,000	0.35%
Total Budgeted Expenditures	156,574,551	100.00%

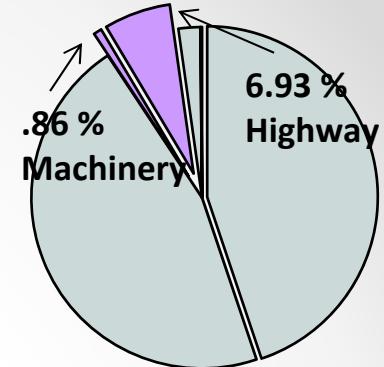


Hospital Fund Budget Detail



Hospital Fund		Adopted 2020	Tentative 2021	Change Amount Inc / (Decrease)
	Total Revenues	69,704,913	69,982,814	277,901
.1	Personal Svc	29,169,512	28,362,235	(807,277)
.2	Capital	1,500,000	1,500,000	0
.4	Contractual	24,309,319	24,671,283	361,964
.6	Principal Pmt	1,071,102	668,760	(402,342)
.7	Interest Pmt	165,611	245,702	80,091
.8	Fringe	13,489,369	14,534,834	1,045,465
.9	Transfers	0	0	0
	Total Expenditures	69,704,913	69,982,814	277,901
	Fund Balance	0	0	0
	Levy	0	0	0

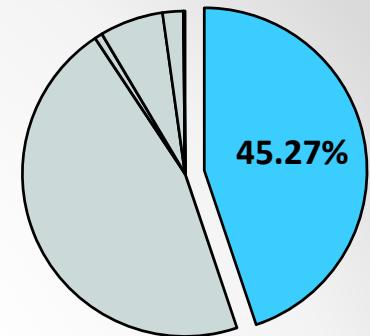
Highway & Machinery Fund Budget Detail



Highway & Machinery		Adopted 2020	Tentative 2021	Change Amount
				Inc / (Decrease)
	Total Revenues	10,072,809	11,334,886	1,262,077
.1	Personal Svc	1,554,622	1,526,710	(27,912)
.2	Capital	203,200	204,700	1,500
.4	Contractual	8,085,697	9,380,819	1,295,122
.6	Principal Pmt	0	150,000	150,000
.7	Interest Pmt	0	7,200	7,200
.8	Fringe	954,290	925,867	(28,423)
.9	Transfers	0	0	0
	Total Expenditures	10,797,809	12,195,296	1,397,487
	Fund Balance	(725,000)	(860,410)	(135,410)
	Levy	0	0	0

General Fund

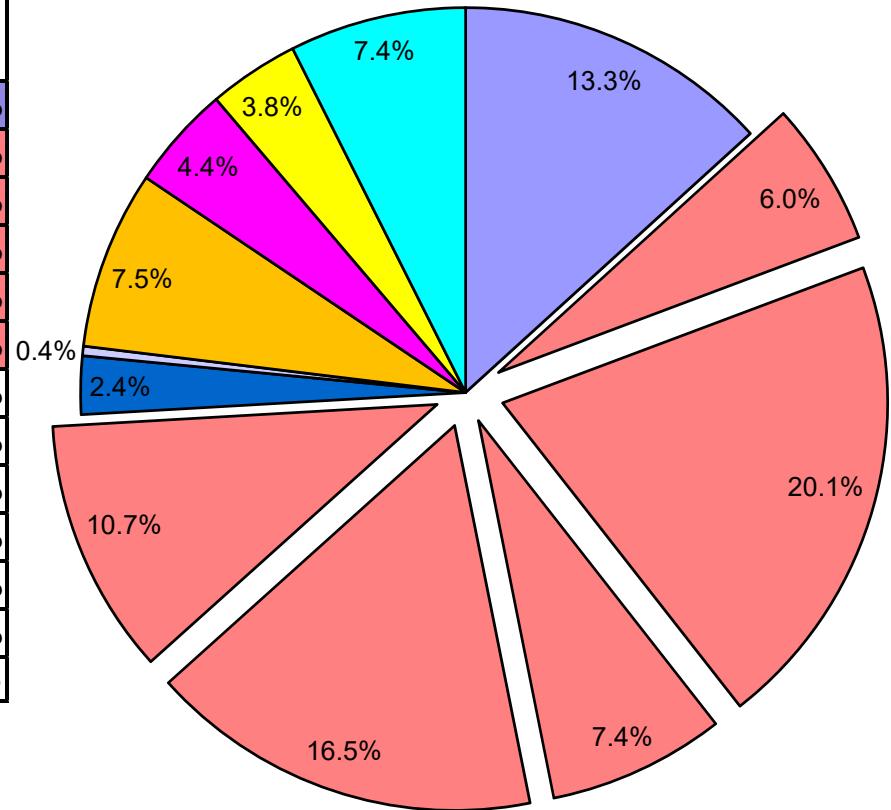
Budget Detail



General Fund	Adopted 2020	Tentative 2021	Change Amount Inc / (Decrease)
Total Revenues	44,120,550	44,516,297	395,748
.1 Personal Svc	17,009,004	17,429,072	420,068
.2 Capital	363,814	627,185	263,371
.4 Contractual	32,148,489	31,224,541	(923,948)
.6 Principal Pmt	2,179,332	2,047,626	(131,706)
.7 Interest Pmt	710,200	648,034	(62,166)
.8 Fringe	9,697,585	9,921,552	223,966
.9 Transfers	6,062,342	8,986,633	2,924,291
Highway	5,775,455	5,313,556	(461,899)
Machinery	0	0	0
Hospital	89,775	3,090,856	3,001,081
CIP	150,000	550,000	400,000
Workers Comp	47,112	32,221	(14,891)
Total Expenditures	68,170,767	70,884,642	2,713,876
Levy Prior to FB	24,050,217	26,368,345	2,318,128
Fund Balance	(1,500,000)	(1,904,000)	(404,000)
Levy	22,550,217	24,464,345	1,914,128

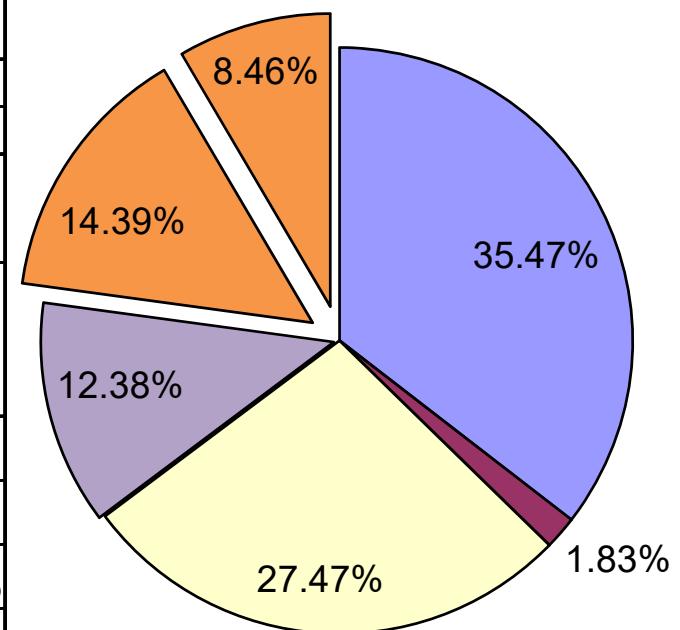
General Fund Expenditures

GENERAL FUND	EXPENDITURE	%
General Government	9,393,900	13.3%
Education	4,277,864	6.0%
Public Safety	14,277,239	20.1%
Public / Mental Health	5,268,569	7.4%
Social Services	11,686,815	16.5%
Medicaid	7,610,174	10.7%
Office for the Aging	1,731,414	2.4%
Culture & Recreation	284,420	0.4%
County Roads & Bridges	5,313,556	7.5%
Wyo. Co. Comm. Hospital	3,090,856	4.4%
Debt Service	2,695,660	3.8%
All Other	5,254,175	7.4%
Total Budgeted Expenditures	70,884,642	100.0%



General Fund Revenue

General Fund Revenue Source	Tentative 2021 Budget	%
Real Property Taxes (Taxes Only)	24,464,345.00	35.47%
PILOT and Interest	1,264,125.00	1.83%
Sales Tax (Including Interest /911surcharge /hotel /motel tax /auto use tax)	18,949,561.00	27.47%
Department Income (Fees/Local Rev/Permits/Fines/Donations/Sale of Property & Interfund Revenue)	8,540,620.09	12.38%
State Aid	9,923,994.62	14.39%
Federal Aid	5,837,996.59	8.46%
Total General Fund Revenue	68,980,642.30	100%
Fund Balance	1,904,000.00	
Total to Cover 2021 Expenditures	70,884,642.30	



FUNCTION	APPROPRIATIONS	STATE & FEDERAL AID	REVENUES	TAX LEVY / SURPLUS
General Governmental Support	\$0.00	\$0.00	\$19,309,686.00	(\$19,309,686.00)
Legislative	\$727,188.13	\$0.00	\$10,020.00	\$717,168.13
Judicial	\$2,267,842.50	\$936,679.00	\$145,900.00	\$1,185,263.50
Finance	\$1,352,962.77	\$0.00	\$863,733.75	\$489,229.02
Staff	\$4,733,637.07	\$138,548.90	\$2,029,501.38	\$2,565,586.79
Special Items	\$312,270.00	\$0.00	\$6,770.00	\$305,500.00
Education	\$4,277,864.00	\$1,225,000.00	\$0.00	\$3,052,864.00
Public Safety	\$14,277,239.35	\$1,154,406.47	\$1,467,009.31	\$11,655,823.57
Health	\$5,268,569.00	\$3,769,606.00	\$571,260.00	\$927,703.00
Social Services (Less Medicaid)	\$11,686,814.84	\$7,223,704.00	\$828,800.00	\$3,634,310.84
Social Services (Medicaid / MMIS)	\$7,610,174.00	\$0.00	\$0.00	\$7,610,174.00
Economic Development	\$620,564.26	\$0.00	\$254,990.00	\$365,574.26
Other	\$202,649.20	\$13,136.00	\$7,000.00	\$182,513.20
Economic Assistance (OFA)	\$1,731,414.00	\$950,065.00	\$211,538.00	\$569,811.00
Recreation	\$180,223.00	\$68,333.00	\$1,761.00	\$110,129.00
Culture	\$134,419.80	\$0.00	\$4,500.00	\$129,919.80
Adult Recreation	\$150,000.00	\$150,000.00	\$0.00	\$0.00
General Environment	\$3,190,296.24	\$89,937.00	\$3,036,836.65	\$63,522.59
Natural Resources	\$473,221.25	\$0.00	\$0.00	\$473,221.25
Employee Benefits	\$5,000.00	\$0.00	\$5,000.00	\$0.00
Debt Service	\$2,695,659.89	\$42,575.84	\$0.00	\$2,653,084.05
Interfund Transfers	\$8,986,633.00	\$0.00	\$0.00	\$8,986,633.00
Highway Funds	\$10,850,315.89	\$4,831,009.89	\$5,369,306.00	\$650,000.00
Machinery Fund	\$1,344,980.00	\$0.00	\$1,134,570.00	\$210,410.00
Hospital Funds	\$69,982,813.55	\$467,075.00	\$69,515,738.55	\$0.00
Compensation	\$2,861,700.00	\$0.00	\$2,861,700.00	\$0.00
Job Training Funds	\$100,000.00	\$100,000.00	\$0.00	\$0.00
Capital	\$550,000.00	\$0.00	\$550,000.00	\$0.00
TOTALS:	\$156,574,451.74	\$21,160,076.10	\$108,185,620.64	\$27,228,755.00
Less Surplus:				
General Fund				\$1,904,000.00
Machinery Fund				\$210,410.00
County Road Fund				\$650,000.00
Compensation				\$0.00
Capital				\$0.00
Subtotal Surplus Applied				\$2,764,410.00
Plus Allowance for Uncollectable Taxes:				\$0.00
TAX LEVY:				\$24,464,345.00

Interfund Transfers Breakdown

Interfund Transfers Total **\$ 8,986,633**

	2021 Budget	% Change from 2020
Highway	\$ 5,313,556	8% 
Hospital	\$ 3,090,856	3343% 
CIP	\$ 550,000	227% 
Workers Comp	\$ 32,221	32% 

New York State Mandates and Sales Tax



NYS Mandate Breakdown

Mandates	2020 Levy	2021 Levy
Medicaid (inc. IGT)*	\$ 7,687,492	\$ 7,610,174
All other mandated DSS Programs**	\$ 4,104,422	\$ 3,634,311
Retirement Contribution	\$ 6,221,907	\$ 7,144,389
Community College Expense	\$ 2,125,000	\$ 2,300,000
Probation	\$ 693,878	\$ 730,760
Indigent Defense	\$ 356,476	\$ 353,435
Special Ed Pre-K	\$ 806,716	\$ 752,864
Early Intervention	\$ 196,938	\$ 172,948
Total Levy Increase	\$ 22,192,828	\$ 22,698,880
General Fund Levy		\$ 24,464,345

*The Medicaid Levy for 2021 includes \$2.4M local share of estimated IGT funding

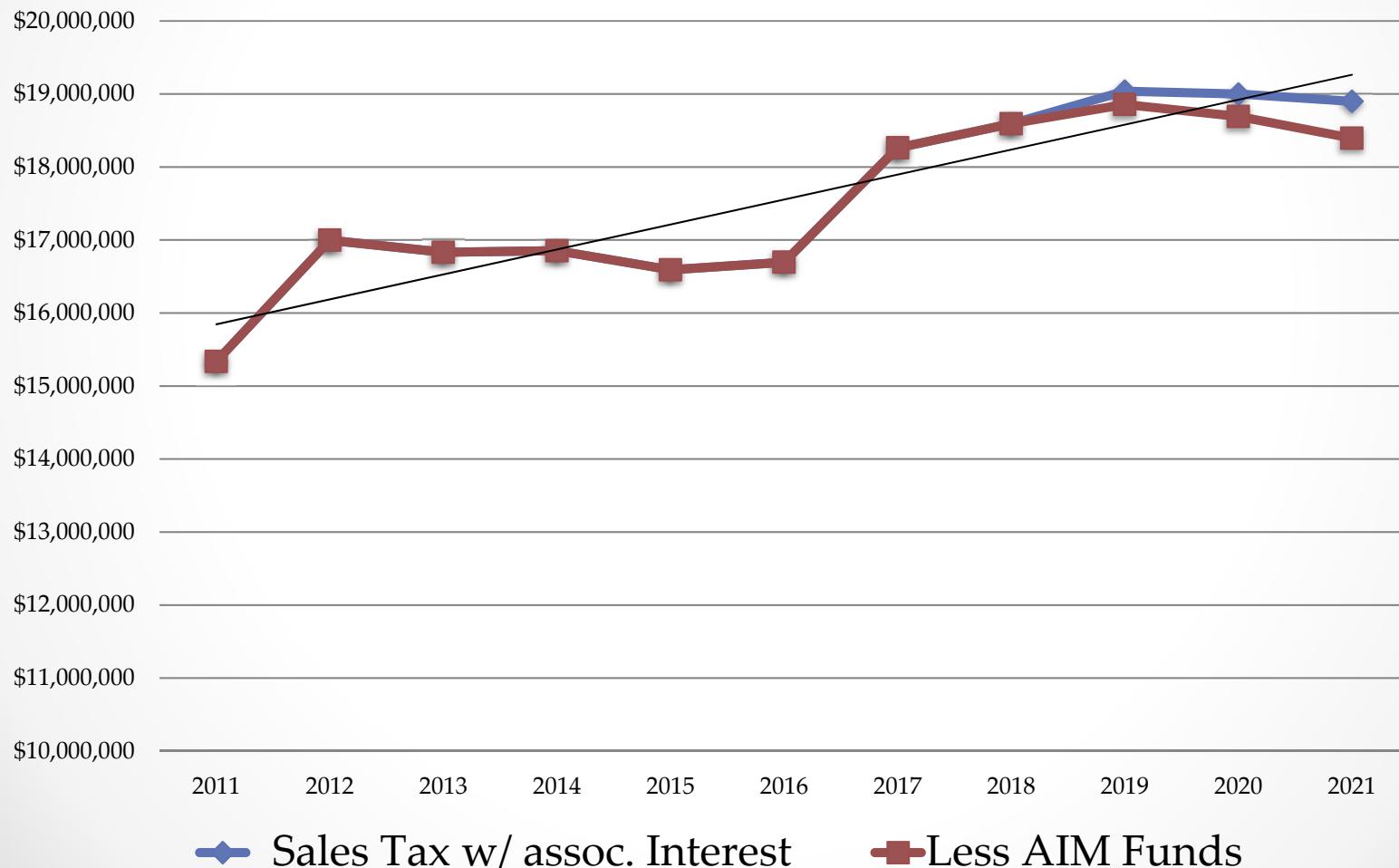
**While saving some levy in some programs / other increase significantly resulting in a net levy increase

Note: Community College Not included in 9 for 90 campaign

92.78% of Proposed General Fund Levy

Sales Tax Projection

Sales Tax Revenue 2011 - 2021 Projection



Property Tax Cap Calculation

2020 Tax Levy	22,550,217
<i>Special District Levy</i>	<u>3,096,286</u>
2020 Total Adjusted Tax Levy	25,646,503
 <i>PLUS Tax Base Growth Factor (Provided by NYS)</i>	<u>.15%</u>
	25,684,973
<i>LESS PILOTS in 2020 (est.)</i>	<u>434,525</u>
	26,119,498
<i>PLUS Allowable Levy Growth 1.56% (Provided by NYS)</i>	<u>1.56%</u>
	26,526,962
<i>LESS PILOTS in 2021 (est.)</i>	<u>464,125</u>
 <i>PLUS available carryover</i>	<u>00</u>
 2021 ESTIMATED TOTAL TAX CAP	\$26,062,837
Amount Allowed to Increase Tax Levy *	\$416,334
	1.62%

*Including Special District Levy

Tax Cap vs Property Tax

General County Levy	Adopted 2020	Tentative 2021	2021 Inc / (Dec)	2021 Percentage Inc / -Dec
Revenue	127,278,623.86	129,345,696.74	2,067,072.88	1.62%
Expenses	152,053,840.86	156,574,451.74	4,520,610.88	2.97%
Reserve to offset	2,225,000.00	2,764,410.00	539,410.00	24.24%
Allow For Uncollectable Taxes	0.00	0.00	0.00	
Total General County Levy	22,550,217.00	24,464,345.00	1,914,128.00	8.49%
Special District Levy				
Town Balances	1,772.36	3,007.00	1,234.64	69.66%
Board of Elections	27,726.00	28,233.67	507.67	1.83%
Recycling	2,480,683.13	2,685,562.64	204,879.51	8.26%
Worker's Comp	586,105.00	586,105.00	-	0.00%
Total Levy All Districts	25,646,503.49	27,767,253.31	2,120,749.82	8.27%
NYS Tax Levy Limitation	24,932,670.00	26,062,837.00	416,333.51	1.62%
Over / (Under) Allowable Cap	713,833.49	1,704,416.31		

Mandate Relief from Albany:



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Hon. Andrew M. Cuomo

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