

**Wyoming County
2020 Budget**

December 3rd 2019

Janis Cook, Budget Officer

Summary of Proposed 2020 Budget

Proposed budget

\$ 152,053,841

Proposed tax levy

\$ 22,550,217



4.46 %

Taxable Valuation

\$ 2,223,066,802



3.77 %

Proposed tax rate

@ 100% assessment

\$ 9.24 per thousand



.50 %

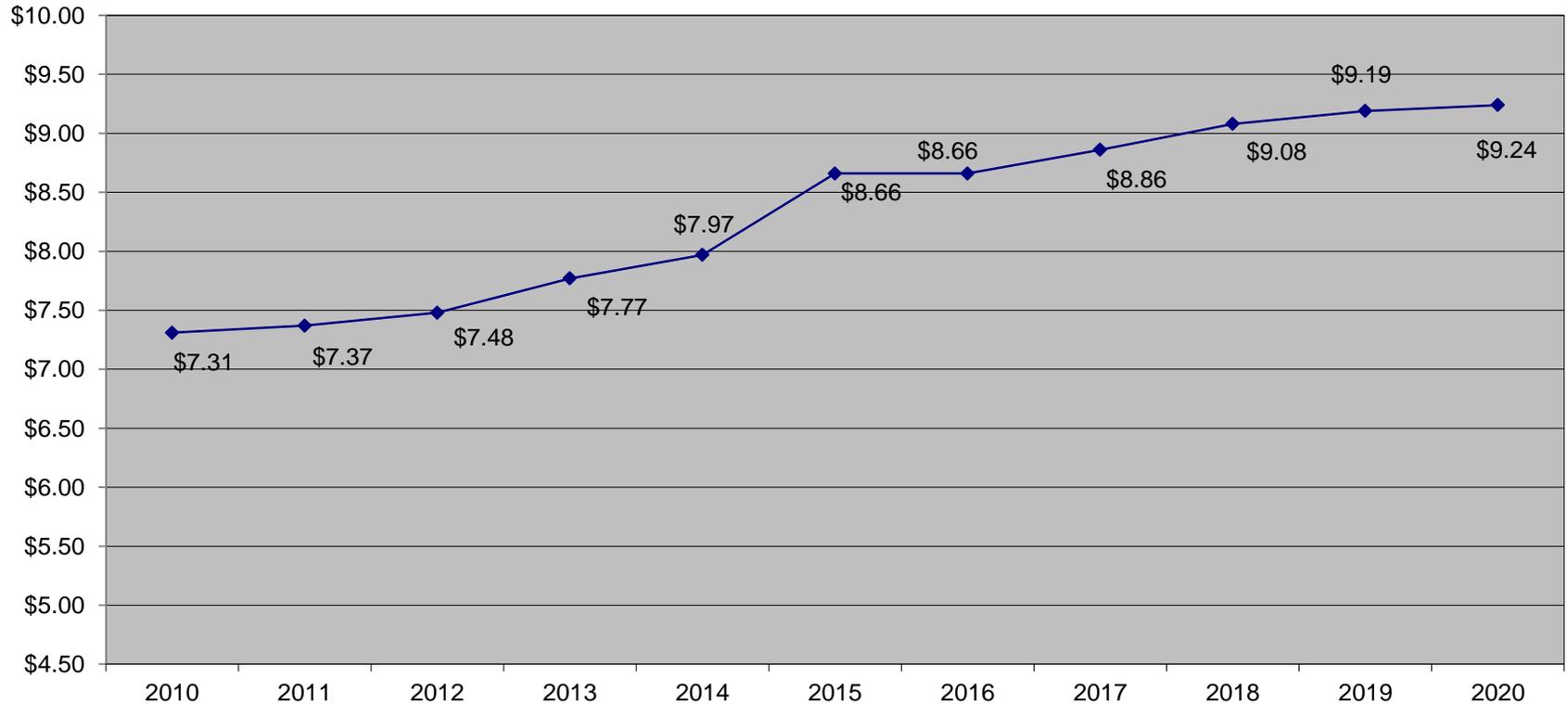
Property Tax Levy and Rate

	2019	2020	<i>Amt change from prior yr</i>	<i>% change from prior yr</i>
Property Tax Levy	\$ 21,587,177	\$ 22,550,217	\$ 963,040	4.46%
Taxable Valuation	\$ 2,142,386,976	\$ 2,223,066,802	\$ 80,679,826	3.77%
Full Valuation	\$ 2,347,723,719	\$ 2,440,127,148	\$ 92,403,429	3.94%
Property Tax Rate**	\$ 9.195	\$ 9.241	\$ 0.05	0.50%

**100% Equalization in both FY 2019 & 2020

Property Tax Rate History

Tax Rate 2010 - Projected 2020 (at 100% Assessment)
(per thousand)

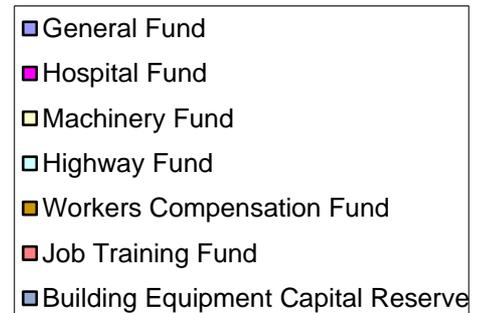
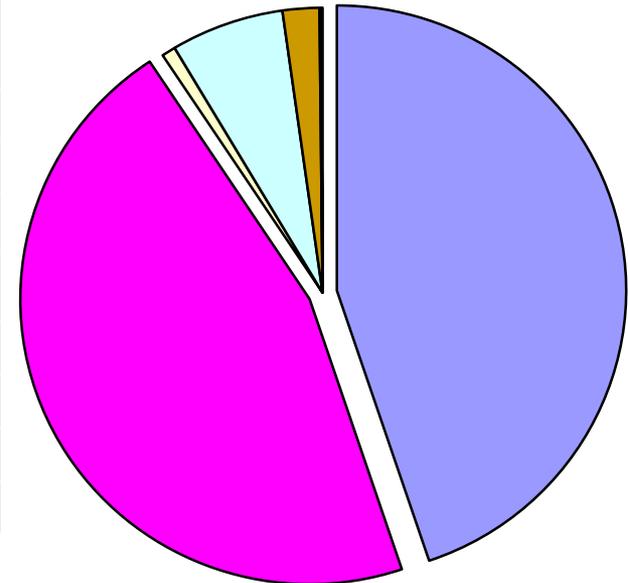


Budget Breakdown

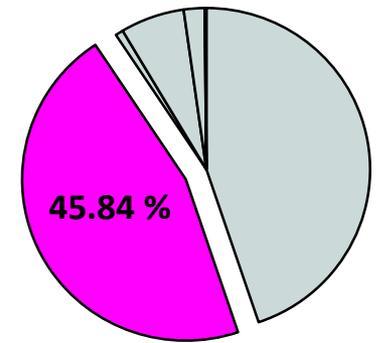


Expenditure Breakdown by Fund

APPROPRIATION BY FUND	EXPENDITURE	%
General Fund	\$ 68,170,767	44.83%
Hospital Fund	\$ 69,704,913	45.84%
Machinery Fund	\$ 1,181,260	0.78%
Highway Fund	\$ 9,616,549	6.32%
Workers Compensation Fund	\$ 3,120,352	2.05%
Job Training Fund	\$ 110,000	0.07%
Building Equipment Capital Reserve	\$ 150,000	0.10%
Total Budgeted Expenditures	\$ 152,053,841	100.00%

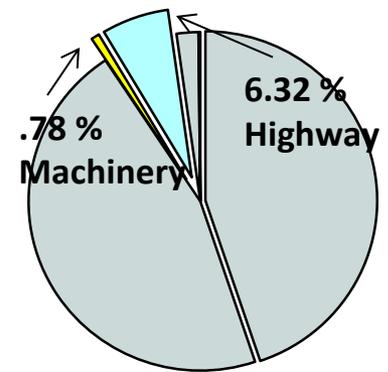


Hospital Fund Budget Detail



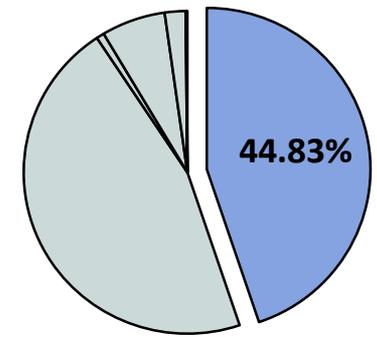
Hospital Fund		Adopted 2019	Tentative 2020	Change Amount Inc / (Decrease)
Total Revenues		\$ 59,887,807	\$ 69,704,913	\$ 9,817,106
.1	Personal Svc	\$ 24,647,508	\$ 29,169,512	\$ 4,522,004
.2	Capital	\$ 100,000	\$ 1,500,000	\$ 1,400,000
.4	Contractual	\$ 22,433,764	\$ 24,309,319	\$ 1,875,555
.6	Principal Pmt	\$ 813,305	\$ 1,071,102	\$ 257,797
.7	Interest Pmt	\$ 150,438	\$ 165,611	\$ 15,173
.8	Fringe	\$ 11,742,792	\$ 13,489,369	\$ 1,746,577
.9	Transfers	\$ -	\$ -	\$ -
Total Expenditures		\$ 59,887,807	\$ 69,704,913	\$ 9,817,106
Fund Balance		\$ -	\$ -	\$ -
Levy		\$ -	\$ -	\$ -

Highway & Machinery Fund Budget Detail



Highway&Machinery		Adopted 2019	Tentative 2020	Change Amount Inc / (Decrease)
	Total Revenues	\$ 10,763,332	\$ 10,072,809	\$ (690,523)
.1	Personal Svc	\$ 1,521,497	\$ 1,554,622	\$ 33,125
.2	Capital	\$ 99,700	\$ 203,200	\$ 103,500
.4	Contractual	\$ 8,765,360	\$ 8,085,697	\$ (679,663)
.6	Principal Pmt	\$ -	\$ -	\$ -
.7	Interest Pmt	\$ -	\$ -	\$ -
.8	Fringe	\$ 951,775	\$ 954,290	\$ 2,515
.9	Transfers	\$ -	\$ -	\$ -
	Total Expenditures	\$ 11,338,332	\$ 10,797,809	\$ (540,523)
	Fund Balance	\$ (575,000)	\$ (725,000)	\$ (150,000)
Levy		\$ -	\$ -	\$ -

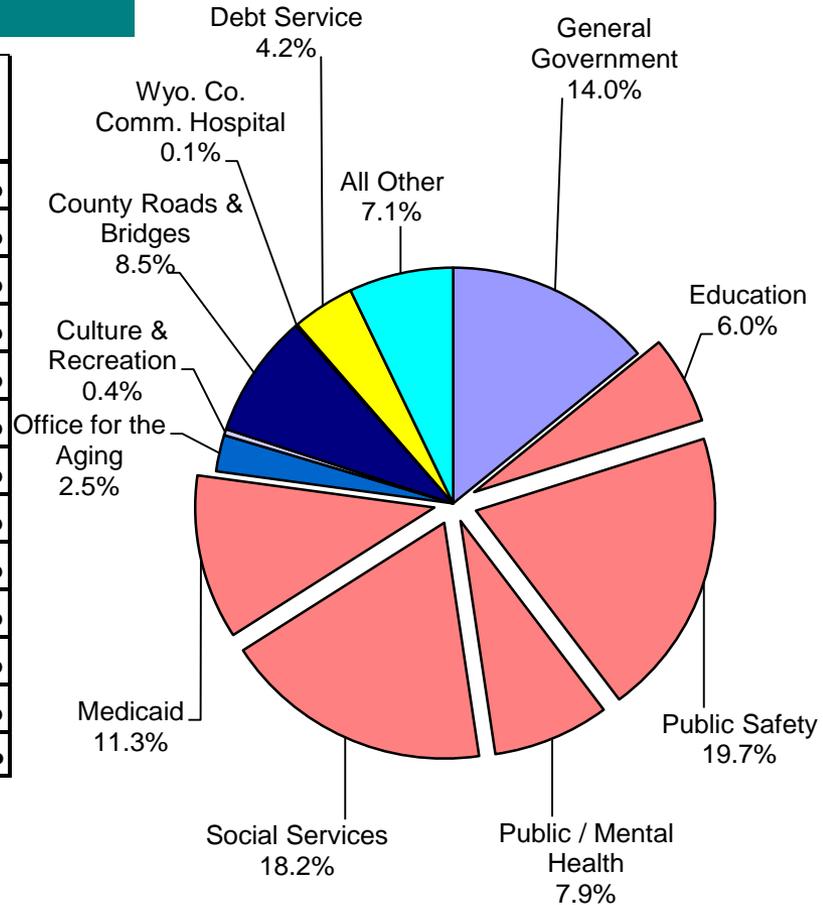
General Fund Budget Detail



General Fund		Adopted 2019	Tentative 2020	Change Amount Inc / (Decrease)
Total Revenues		\$ 43,562,007	\$ 44,120,550	\$ 558,543
.1	Personal Svc	\$ 16,203,664	\$ 17,009,004	\$ 805,340
.2	Capital	\$ 296,800	\$ 363,814	\$ 67,014
.4	Contractual	\$ 30,985,873	\$ 32,148,489	\$ 1,162,616
.6	Principal Pmt	\$ 2,281,249	\$ 2,179,332	\$ (101,917)
.7	Interest Pmt	\$ 771,337	\$ 710,200	\$ (61,137)
.8	Fringe	\$ 9,582,611	\$ 9,697,585	\$ 114,974
.9	Transfers	\$ 6,127,650	\$ 6,062,342	\$ (65,308)
	Highway	\$ 5,696,015	\$ 5,775,455	\$ 79,440
	Machinery	\$ -	\$ -	\$ -
	Hospital	\$ 390,875	\$ 89,775	\$ (301,100)
	CIP	\$ -	\$ 150,000	\$ 150,000
	Workers Comp	\$ 40,760	\$ 47,112	\$ 6,352
Total Expenditures		\$ 66,249,184	\$ 68,170,767	\$ 1,921,583
Levy Prior to FB		\$ 22,687,177	\$ 24,050,217	\$ 1,363,040
Fund Balance		\$ (1,100,000)	\$ (1,500,000)	\$ (400,000)
Levy		\$ 21,587,177	\$ 22,550,217	\$ 963,040

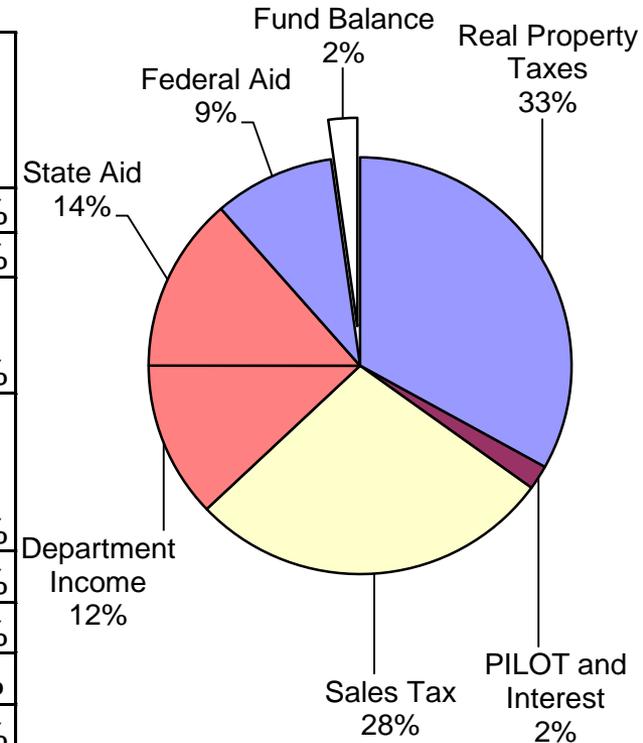
General Fund Expenditures

GENERAL FUND	EXPENDITURE	%
General Government	\$ 9,566,277	14.03%
Education	\$ 4,117,436	6.04%
Public Safety	\$ 13,436,804	19.71%
Public / Mental Health	\$ 5,377,143	7.89%
Social Services	\$ 12,429,510	18.23%
Medicaid	\$ 7,687,492	11.28%
Office for the Aging	\$ 1,704,457	2.50%
Culture & Recreation	\$ 289,617	0.42%
County Roads & Bridges	\$ 5,775,455	8.47%
Wyo. Co. Comm. Hospital	\$ 89,775	0.13%
Debt Service	\$ 2,889,532	4.24%
All Other	\$ 4,807,269	7.05%
Total Budgeted Expenditures	\$ 68,170,767	100.00%



General Fund Revenue

General Fund Revenue Source	Revenue	%
Real Property Taxes (Taxes Only)	\$ 22,550,217	33.08%
PILOT and Interest	\$ 1,284,525	1.88%
Sales Tax (Including Interest /911 surcharge /hotel /motel tax /auto use tax)	\$ 19,059,500	27.96%
Department Income (Fees/Local Rev/Permits/Fines/Donations/Sale of Property & Interfund Revenue)	\$ 8,240,002	12.09%
State Aid	\$ 9,244,419	13.56%
Federal Aid	\$ 6,292,103	9.23%
Total General Fund Revenue	\$ 66,670,767	97.80%
Fund Balance	\$ 1,500,000	2.20%
Total to Cover 2020 Expenditures	\$ 68,170,767	100.00%



Function	Appropriations	State & Federal Aid	Revenues	Tax Levy/Surplus	Less Surplus
General	\$ -	\$ -	\$ 19,430,525	\$ (19,430,525)	\$ (1,500,000)
Legislative	\$ 798,538	\$ -	\$ 220	\$ 798,318	
Judicial	\$ 1,922,178	\$ 756,172	\$ 143,180	\$ 1,022,826	
Finance	\$ 1,435,273	\$ -	\$ 1,016,782	\$ 418,491	
Staff	\$ 5,008,593	\$ 137,670	\$ 2,041,724	\$ 2,829,199	
Special	\$ 401,695	\$ -	\$ -	\$ 401,695	
Education	\$ 4,117,436	\$ 1,185,720	\$ -	\$ 2,931,716	
Public Safety	\$ 13,436,804	\$ 787,512	\$ 1,466,606	\$ 11,182,686	
Health	\$ 5,377,143	\$ 3,748,428	\$ 656,516	\$ 972,199	
Social Services	\$ 20,117,002	\$ 7,685,588	\$ 639,500	\$ 11,791,914	
Interfund Transfers	\$ 6,062,342	\$ -	\$ -	\$ 6,062,342	
Economic Opportunity	\$ 10,000	\$ -	\$ -	\$ 10,000	
Economic Development	\$ 624,541	\$ -	\$ 199,647	\$ 424,894	
Other	\$ 215,327	\$ 13,136	\$ 7,000	\$ 195,191	
Economic Assistance	\$ 1,704,457	\$ 885,726	\$ 226,996	\$ 591,735	
Recreation	\$ 220,873	\$ 68,333	\$ -	\$ 152,540	
Culture	\$ 139,617	\$ -	\$ 4,500	\$ 135,117	
Adult Recreation	\$ 150,000	\$ 150,000	\$ -	\$ -	
General Environment	\$ 2,971,137	\$ 75,000	\$ 2,745,831	\$ 150,306	
Natural Resources	\$ 563,280	\$ -	\$ -	\$ 563,280	
Employee Benefits	\$ 5,000	\$ -	\$ 5,000	\$ -	
Debt Services	\$ 2,889,532	\$ 43,237	\$ -	\$ 2,846,295	
Highway - County Road	\$ 9,616,549	\$ 3,189,344	\$ 5,852,205	\$ 575,000	\$ (575,000)
Highway - Machinery	\$ 1,181,260	\$ -	\$ 1,031,260	\$ 150,000	\$ (150,000)
Hospital	\$ 69,704,913	\$ 1,770,998	\$ 67,933,915	\$ -	
Job Training Program	\$ 110,000	\$ 110,000	\$ -	\$ -	
Compensation	\$ 3,120,352	\$ -	\$ 3,120,352	\$ -	
Capital Res	\$ 150,000	\$ -	\$ 150,000	\$ -	
Total	\$ 152,053,841	\$ 20,606,865	\$ 106,671,759	\$ 24,775,217	\$ (2,225,000)
TAX LEVY					\$ 22,550,217

New York State Mandates and Sales Tax



NYS Mandate Breakdown

Mandates	2019 Levy	2020 Levy
Medicaid (inc. IGT)*	\$ 7,487,492	\$ 7,687,492
All other mandated DSS Programs**	\$ 4,133,955	\$ 4,104,422
Retirement Contribution	\$ 5,761,845	\$ 6,221,907
Community College Expense	\$ 2,150,000	\$ 2,125,000
Probation	\$ 617,717	\$ 693,878
Indigent Defense	\$ 322,266	\$ 356,476
Special Ed Pre-K	\$ 862,981	\$ 806,716
Early Intervention	\$ 213,564	\$ 196,938
Total Levy Increase	\$ 21,549,820	\$ 22,192,828
General Fund Levy		\$ 22,500,217

*The Medicaid Levy for 2020 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

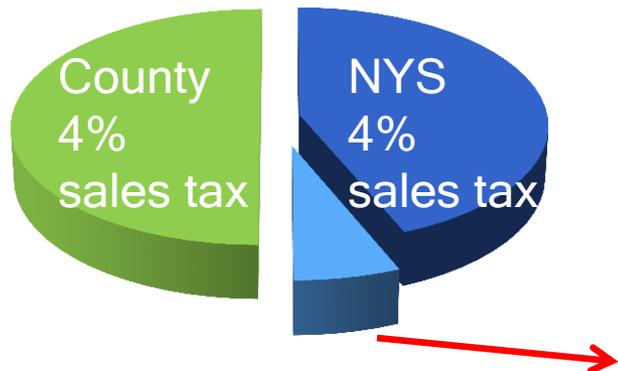
Note: Community College Not included in 9 for 90 campaign

**98.42% of Proposed
General Fund Levy**

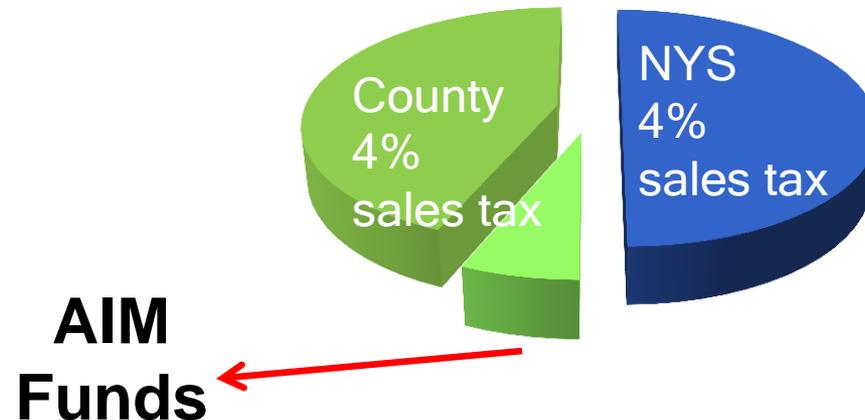
Sales Tax

Due to the adoption of Chapter 59 of the Laws of 2019 it is now mandated by NYS that the AIM funds due to towns and villages be funded by the County's portion of the sales tax revenue. Prior to this mandate New York State provided these much needed funds to our local towns and villages.

8% sales tax before mandate

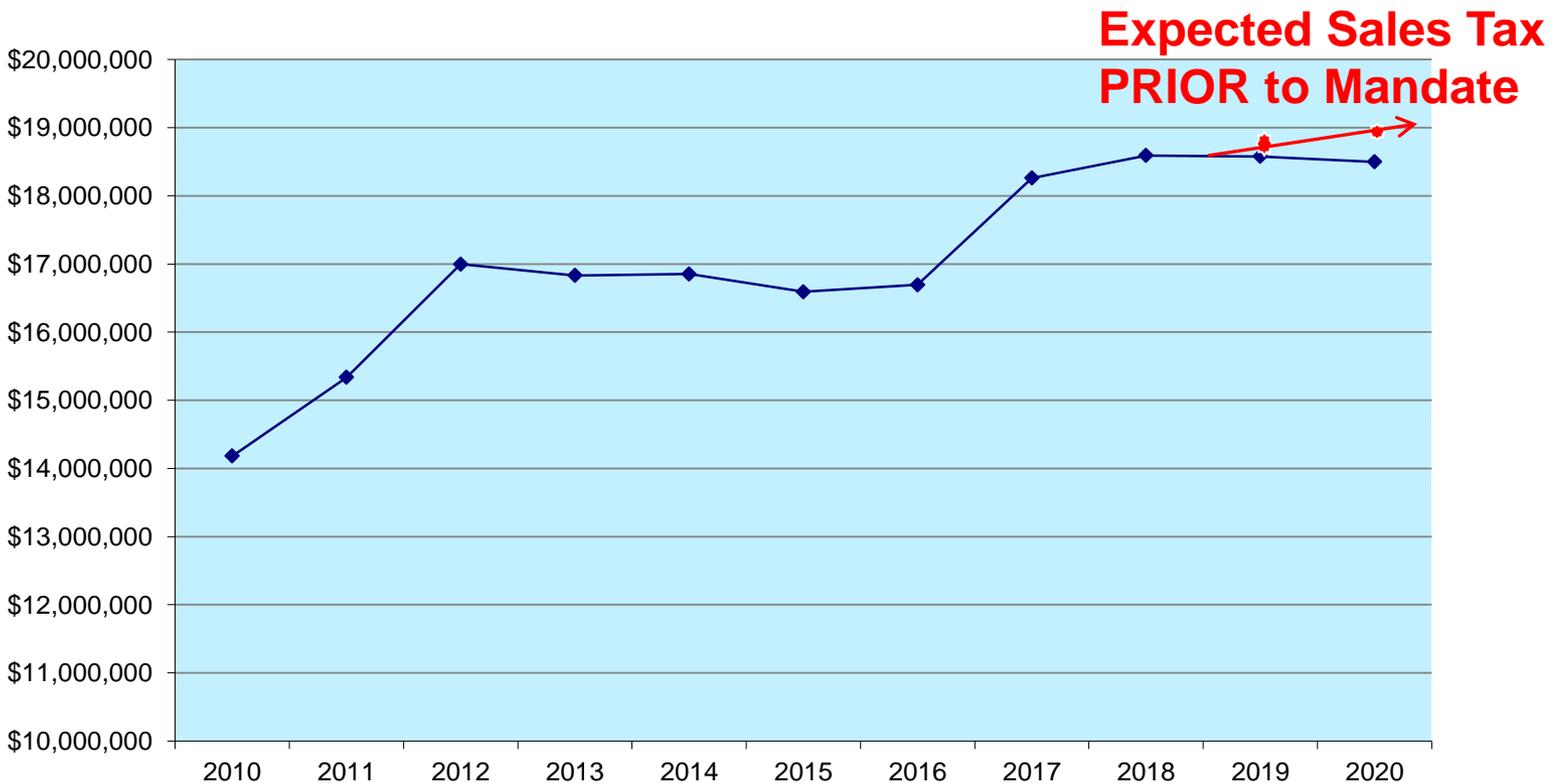


8% sales tax after mandate



Sales Tax Projection

The positive rebound in sales tax in the past few years that helped reenergized Wyoming County and was a key factor in our ability to stay below the tax cap is completely offset by the new mandate.



Property Tax Cap Calculation

2019 Tax Levy		21,587,177
<i>Special District Levy</i>		<u>2,748,827</u>
2019 Total Adjusted Tax Levy		24,336,004
<i>PLUS Tax Base Growth Factor (Provided by NYS)</i>		<u>.42%</u>
		24,438,216
<i>LESS PILOTS in 2019 (est.)</i>		<u>415,062</u>
		24,853,278
<i>PLUS Allowable Levy Growth 2.00% (Provided by NYS)</i>		<u>2%</u>
		25,350,344
<i>LESS PILOTS in 2020 (est.)</i>		<u>434,525</u>
<i>PLUS available carryover</i>		<u>16,851</u>
2020 ESTIMATED TOTAL TAX CAP		\$24,932,670
Amount Allowed to Increase Tax Levy *	\$596,666	2.45%

*Including Special District Levy

Tax Cap vs Property Tax

	Adopted 2019	Tentative 2020	2020 Inc / (Dec)	2020 Percentage Inc / -Dec
General County Levy				
Revenue	\$ 117,437,325	\$ 127,278,624	\$ 9,841,299	8.38%
Expenses	\$ 140,699,502	\$ 152,053,841	\$ 11,354,339	8.07%
Reserve to offset	\$ 1,675,000	\$ 2,225,000	\$ 550,000	32.84%
Allow For Uncollectable Taxes	\$ -	\$ -	\$ -	
Total General County Levy	\$ 21,587,177	\$ 22,550,217	\$ 963,040	4.46%
Special District Levy				
Town Balances	\$ 4,683	\$ 1,772	\$ (2,910)	-62.15%
Board of Elections	\$ 25,259	\$ 27,726	\$ 2,467	9.77%
Recycling	\$ 2,112,217	\$ 2,480,683	\$ 368,467	17.44%
Worker's Comp	\$ 606,669	\$ 586,105	\$ (20,564)	-3.39%
Total Levy All Districts	\$ 24,336,004	\$ 25,646,503	\$ 1,310,499	5.39%
NYS Tax Levy Limitation	\$ 24,352,856	\$ 24,932,670	\$ 596,666	2.45%
Over / (Under) Allowable Cap	\$ (16,852)	\$ 713,833		

Mandate Relief from Albany:

NYS Governor

Hon. Andrew M. Cuomo

Executive Chambers

State Capitol Building

Albany, NY 12224

(518) 474-8390

Contact Information

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(59th District)

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