
Wyoming County 2016 Budget

December 1, 2015

Presented by: Janis Cook, Budget Officer

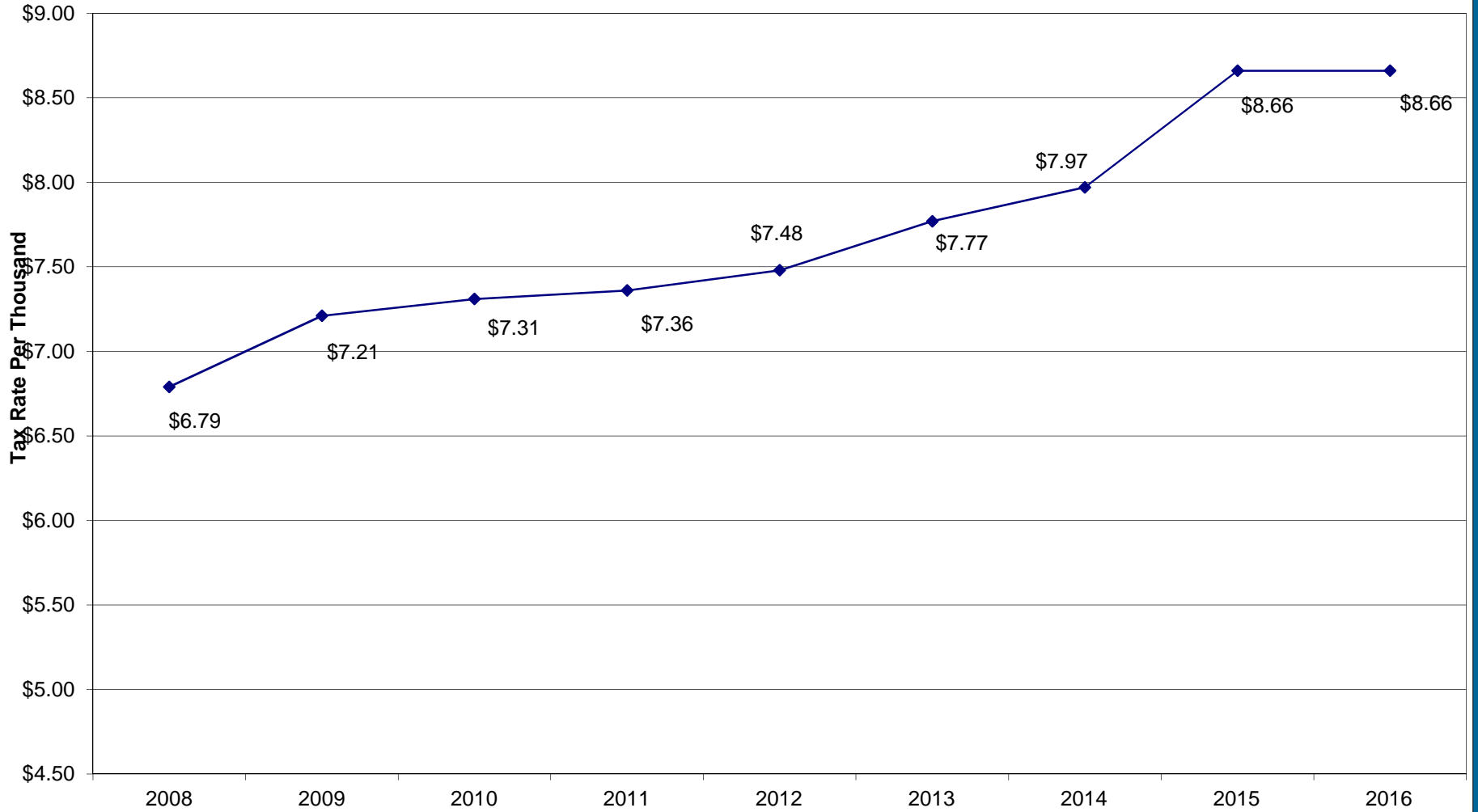
Summary of Proposed 2016 Budget

- 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

| Hospital 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

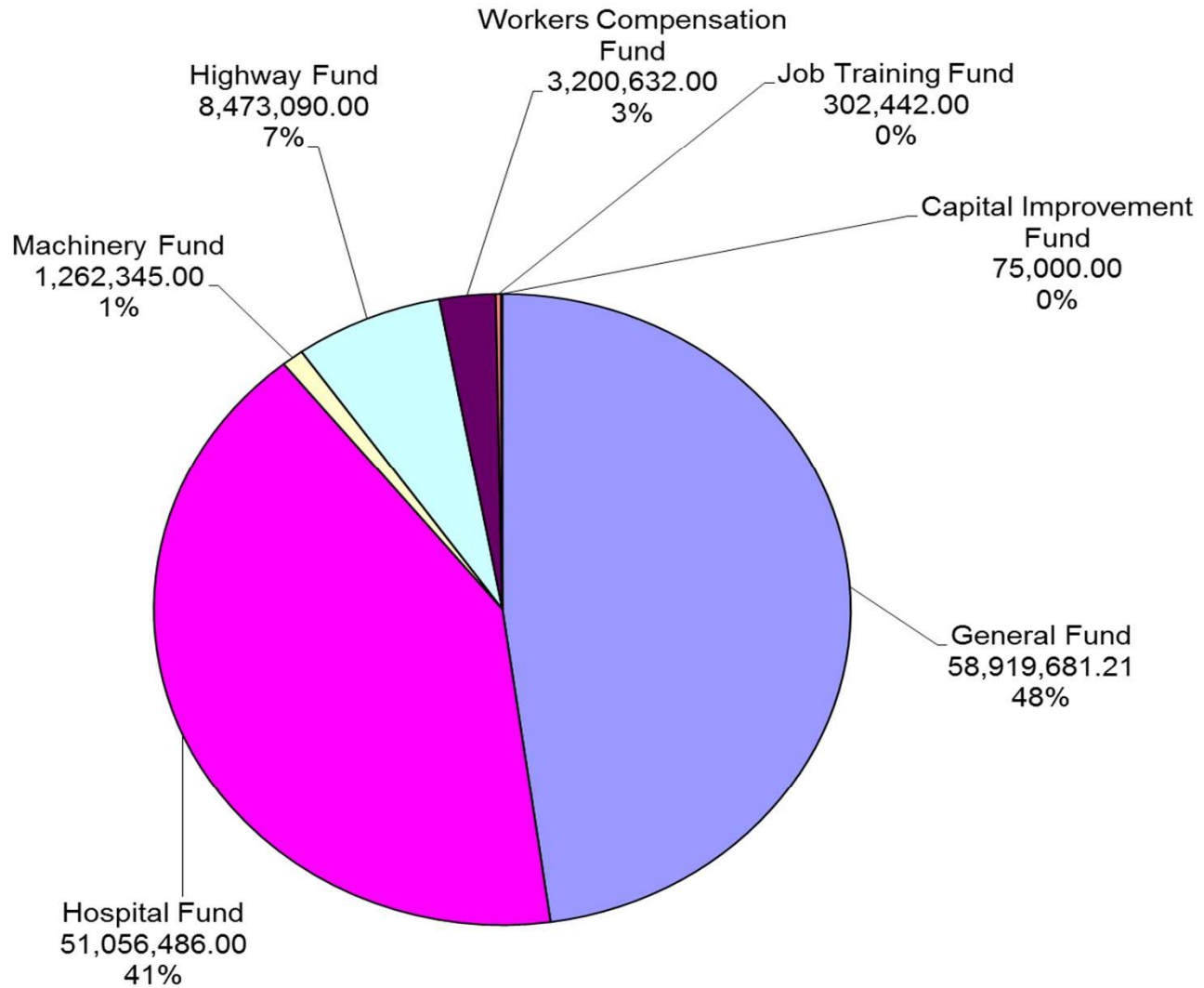
Just a sampling below account for 104% of our County Tax Levy!!!!

| 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



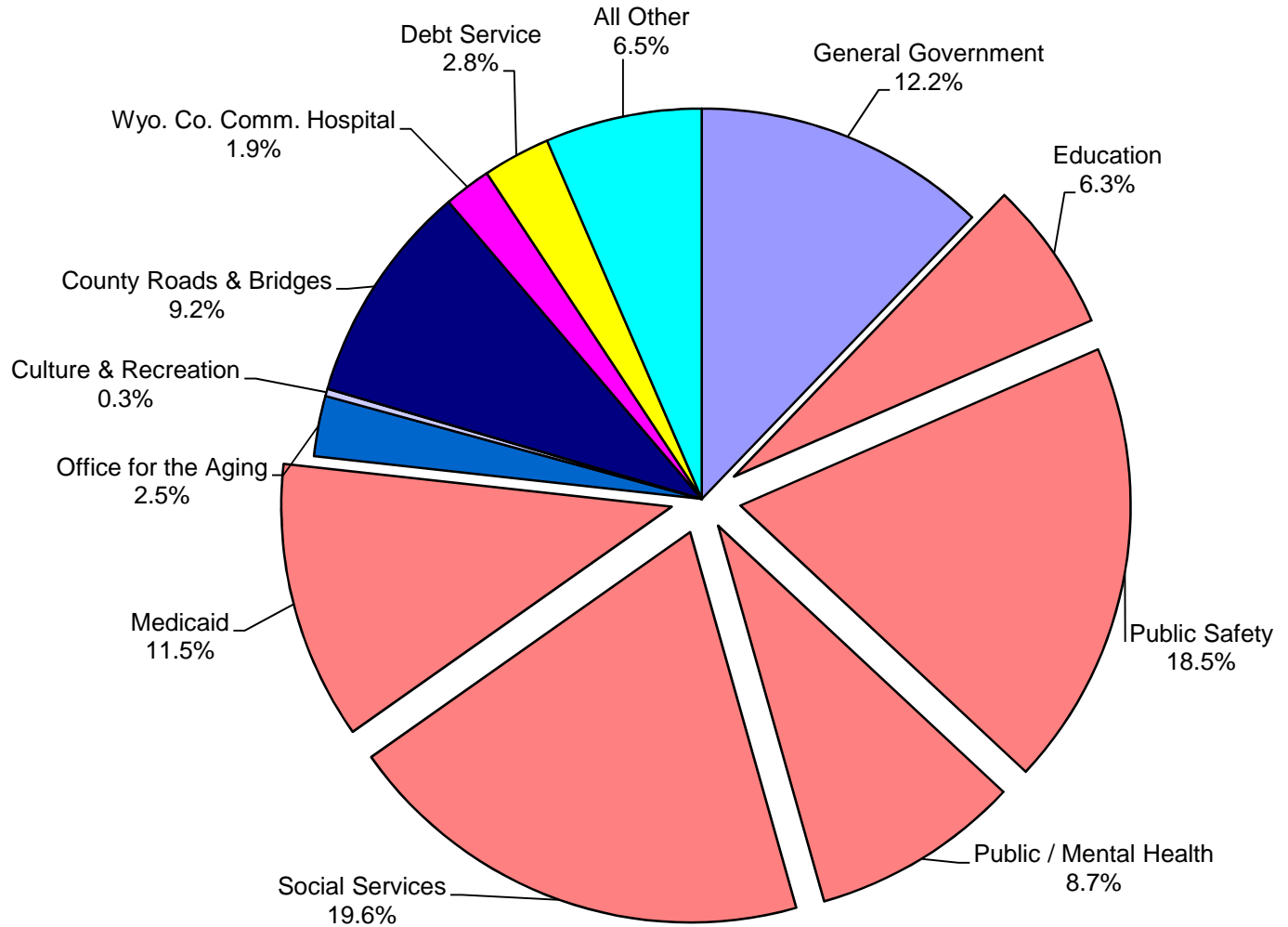
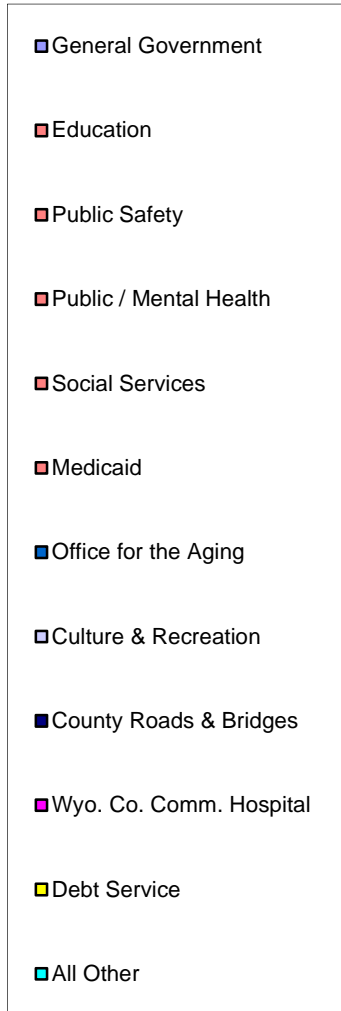
- General Fund
- Hospital Fund
- Machinery Fund
- Highway Fund
- Workers Compensation Fund
- Job Training Fund
- Capital Improvement Fund

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% |
| Judicial | \$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

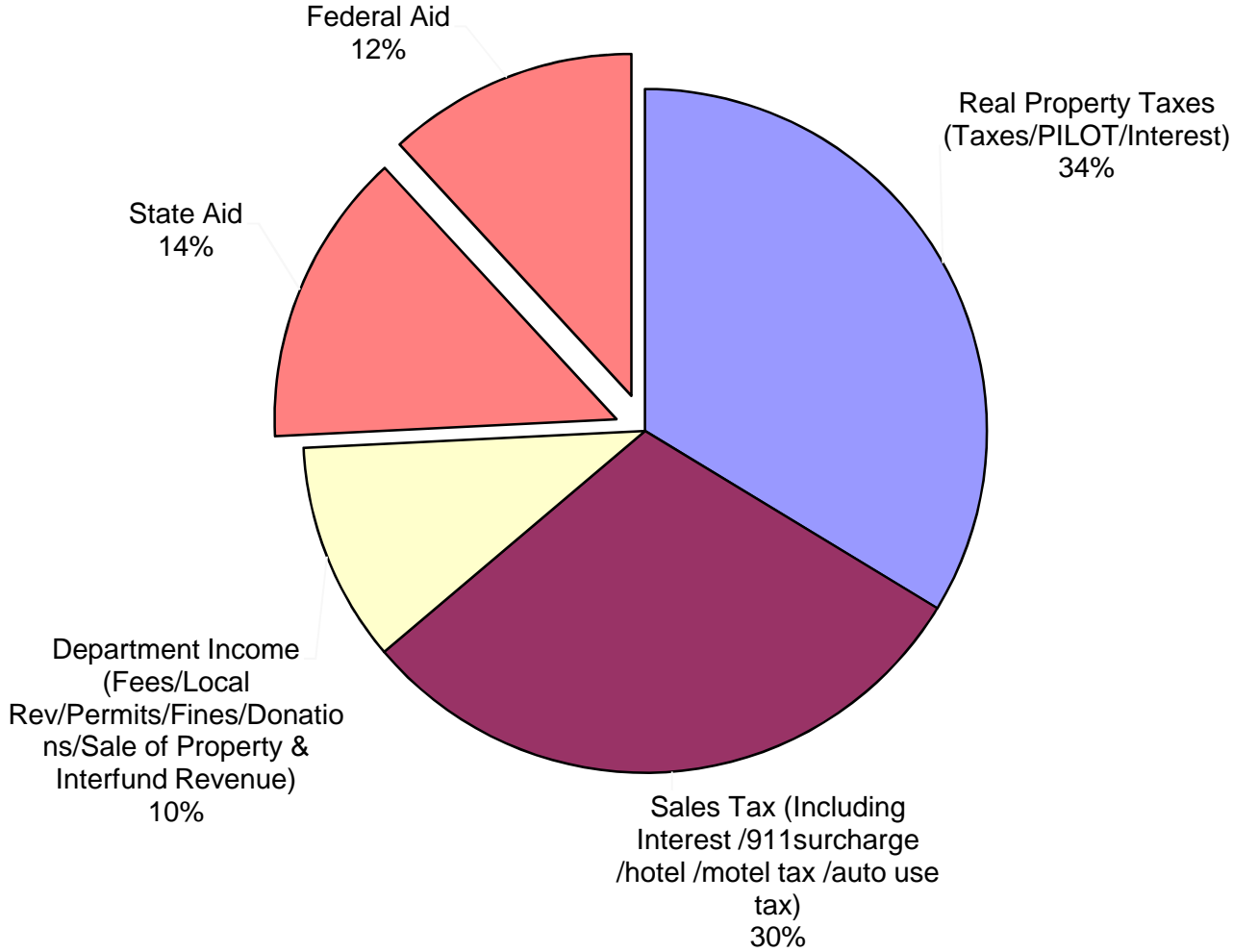
General Fund Expenditures - 2016



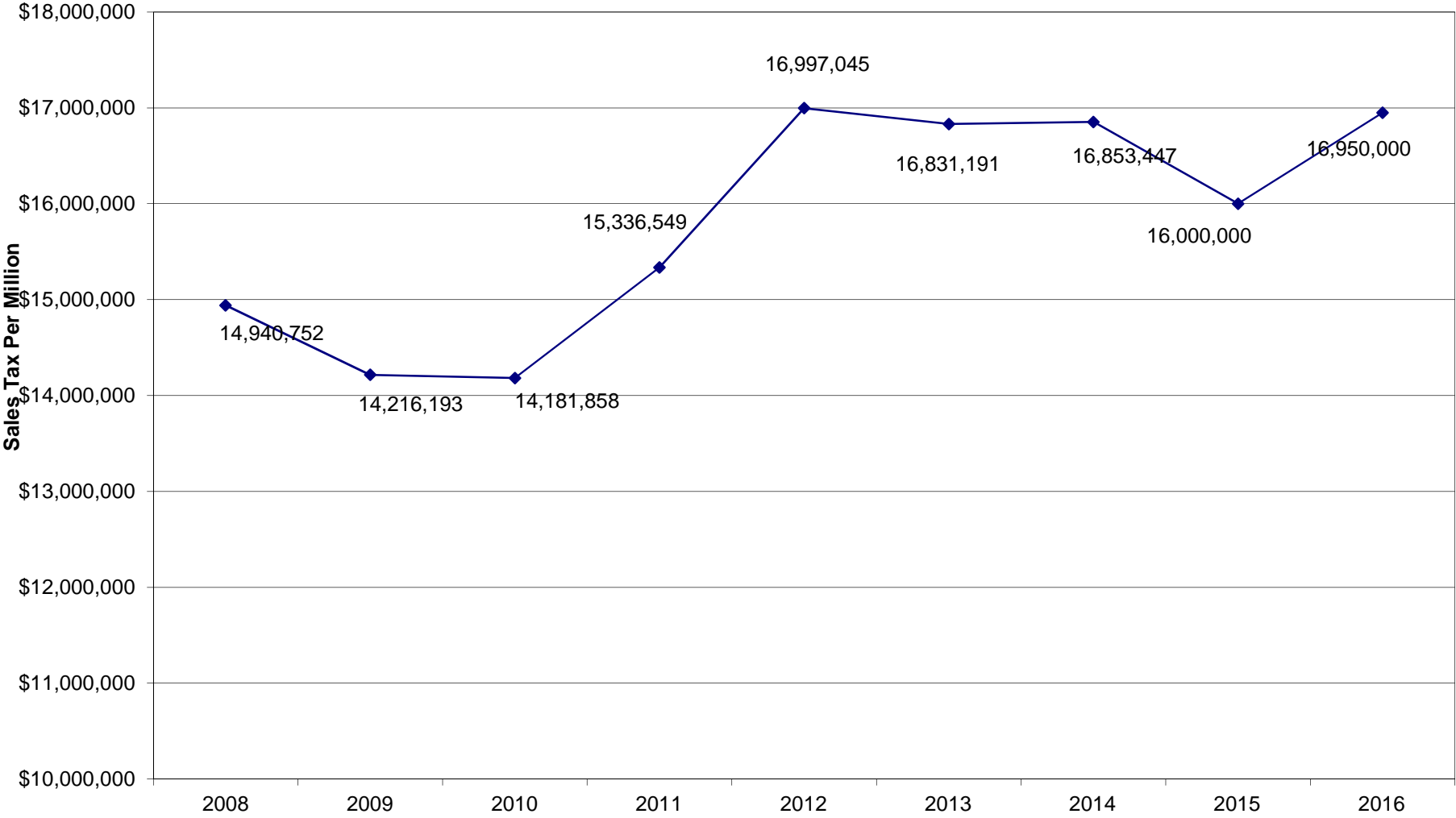
Revenue Summary

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

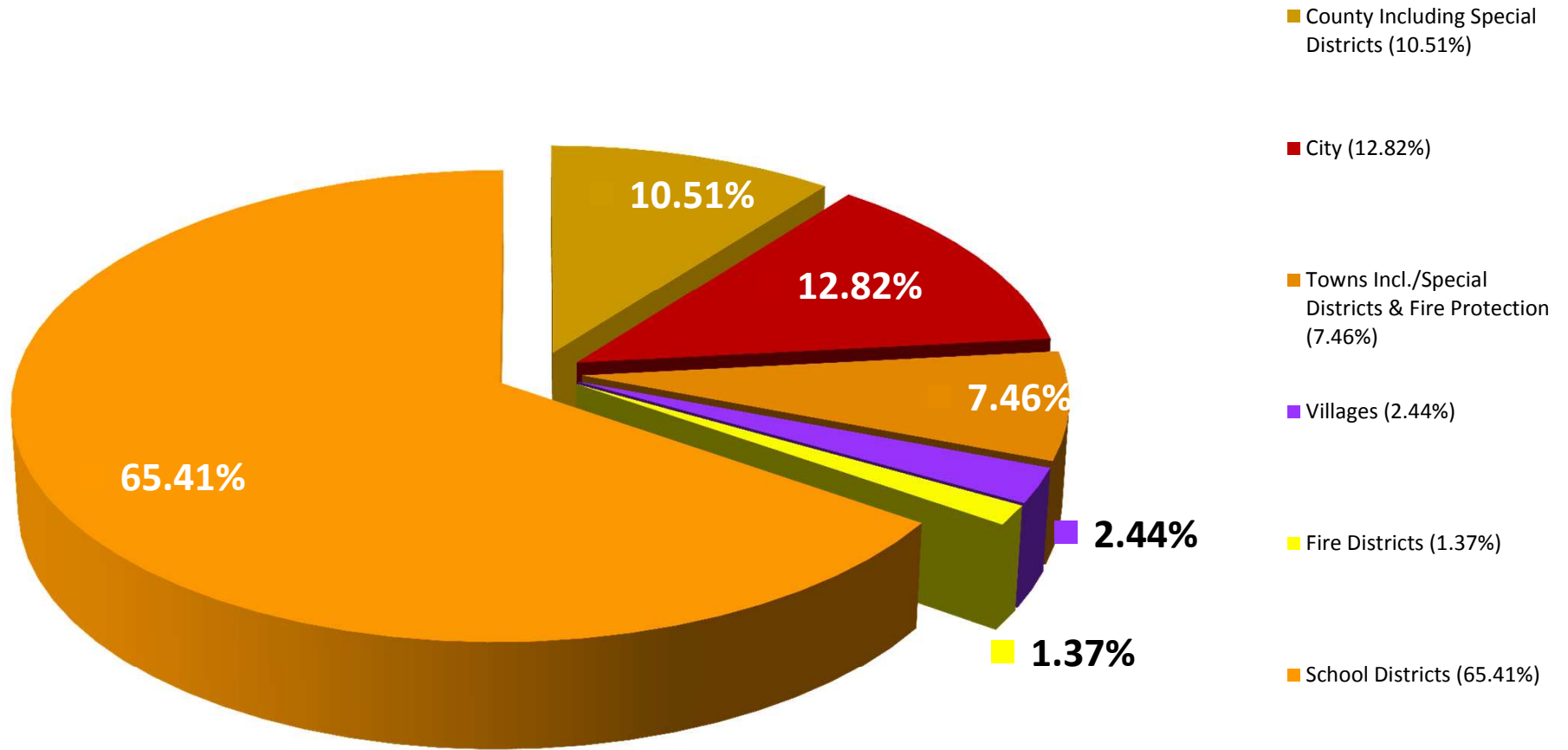


Sales Tax w/ assoc. Interest 2008 - 2016 Projection



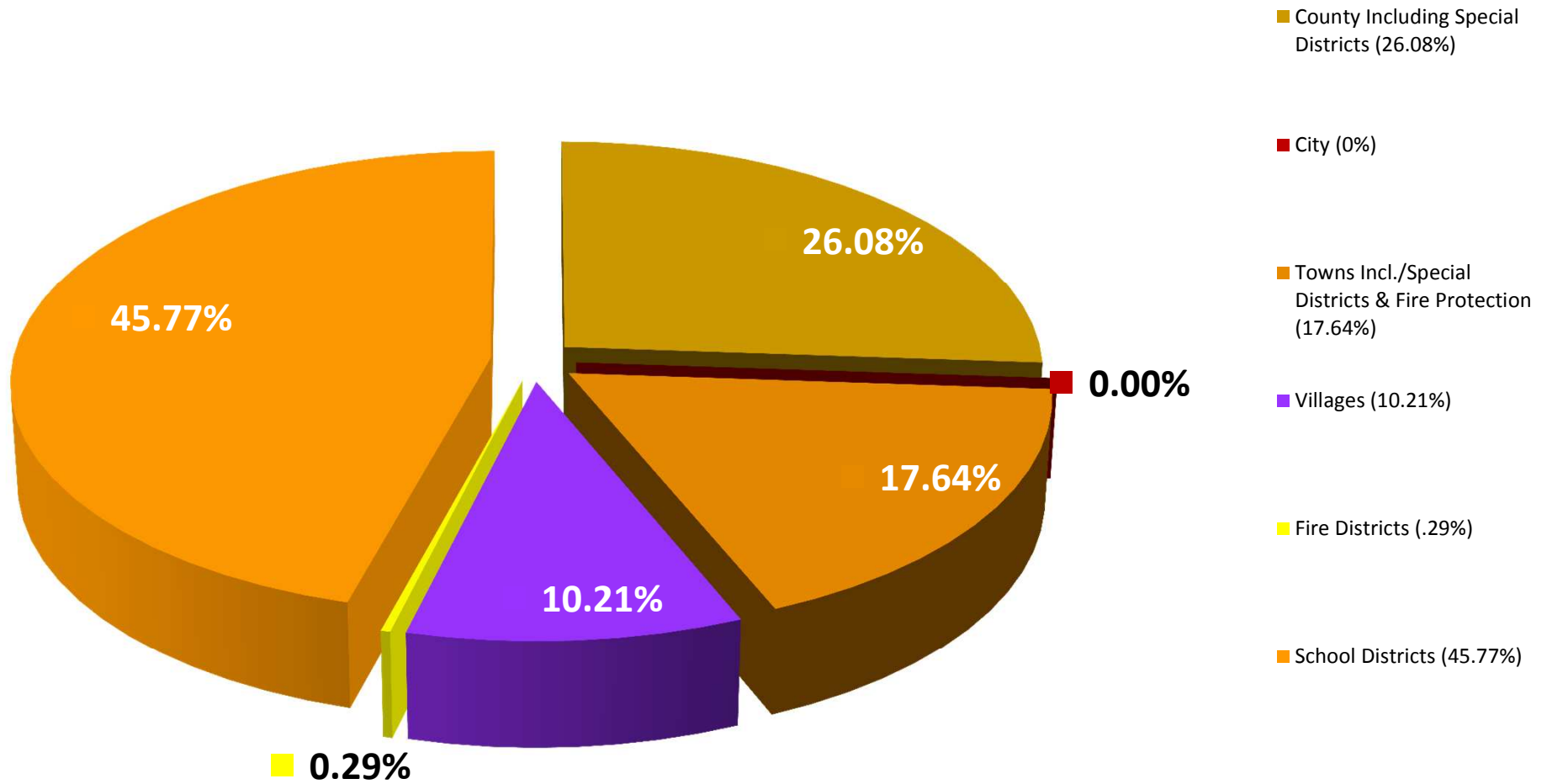
| Contract Agencies | 2016 Allocation |
|--|------------------------|
| Wyoming County Chamber of Commerce (Tourism) | \$135,984.00 |
| Wyoming County Business Education Council | \$4,300.00 |
| Wyoming County Business Center | \$60,000.00 |
| Wyoming County Arts Council | \$11,432.00 |
| Wyoming County 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:**

Janis Cook

Wyoming County Budget Officer

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JCook@wyomingco.net

- **Your Town Supervisor**
-