



# Wyoming County NY

## *2023 Budget*

**Presented by: Janis Cook – Budget Officer**

***November 29, 2022***

# 2023 Budget Summary

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## Proposed Budget

**\$174,133,068** ↑

Increase of 6.99%

## Proposed Tax Levy

**\$26,810,237** ↑

Increase of 8.45%

## Taxable Valuation

**\$2,856,337,826** ↑

Increase of 17.93%

## Proposed Tax Rate

**\$9.16 per thousand** ↑

Increase of .69%  
@ 100% Assessment

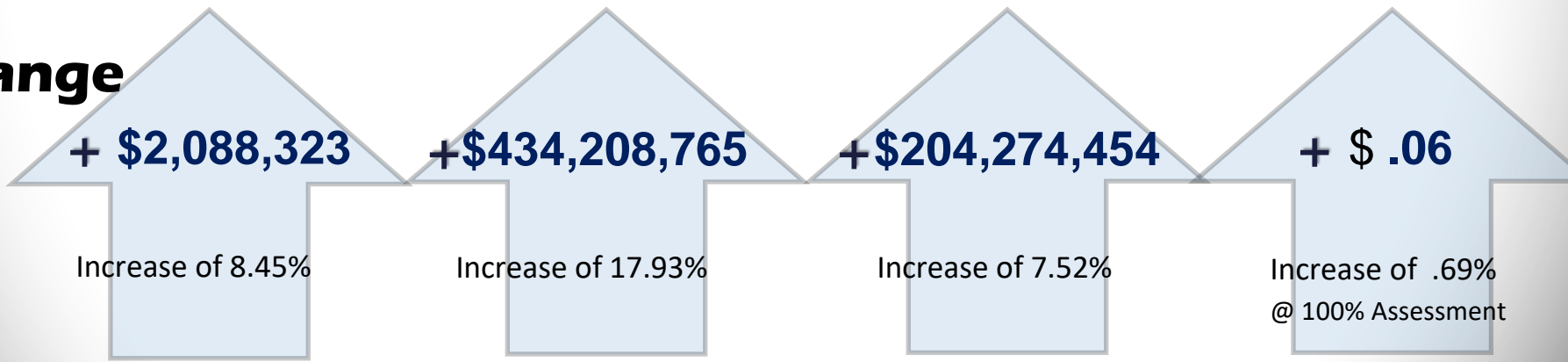
**2022**  
**2023**

<u>Property Tax Levy</u>	<u>Taxable Valuation</u>	<u>Full Valuation</u>	<u>Property Tax Rate</u> <i>per thousand</i>
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\$24,721,914	\$2,422,129,061	\$2,716,145,884	\$9.10
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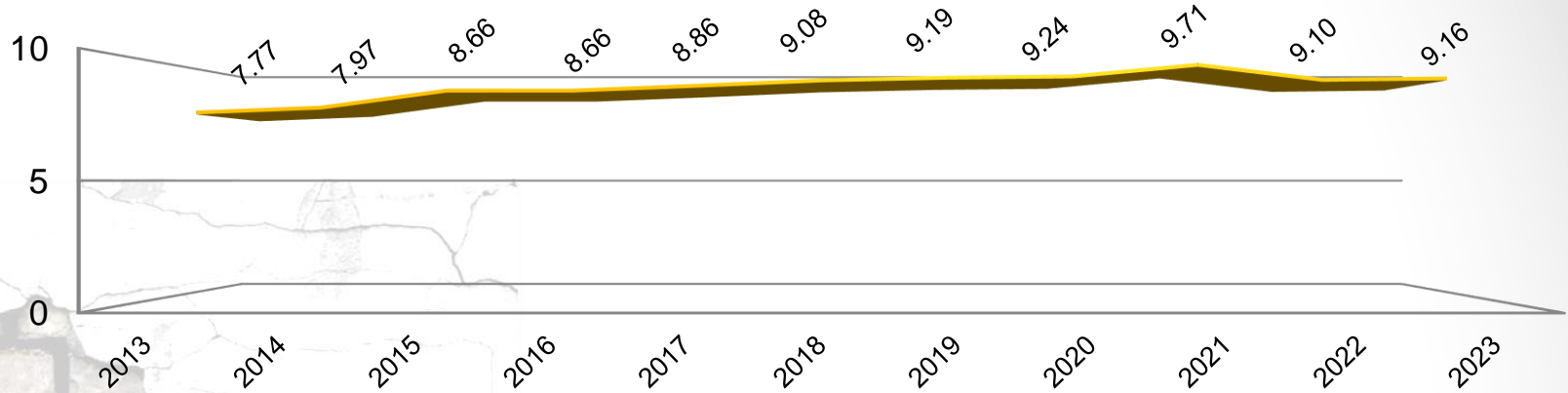
\$26,810,237	\$2,856,337,826	\$2,920,531,338	\$9.16
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**Change**



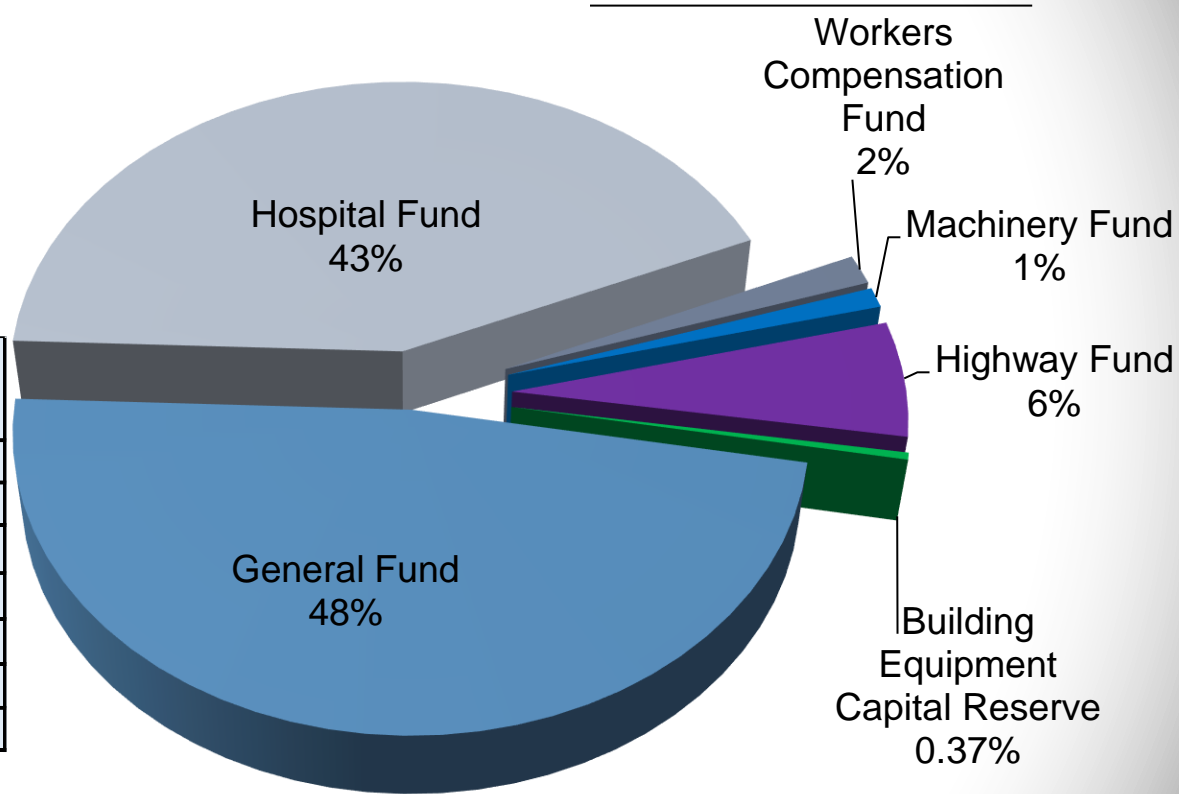
# Property Tax Rate History

*Per thousand @100% Assessment*



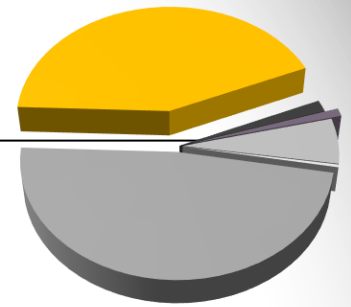
# EXPENDITURE BREAKDOWN by FUND

FUND	EXPENDITURE	%
General Fund	\$ 83,249,517	47.81%
Hospital Fund	\$ 74,792,687	42.95%
Machinery Fund	\$ 1,875,094	1.08%
Highway Fund	\$ 10,798,424	6.20%
Workers Comp Fund	\$ 2,767,346	1.59%
Capital Reserve	\$ 650,000	0.37%
<b>Total Budgeted</b>	<b>\$ 174,133,068</b>	<b>100.00%</b>



# EXPENDITURE DETAIL

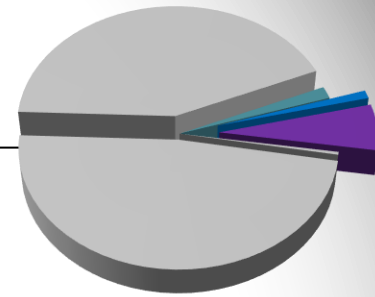
## Hospital Fund



Hospital Fund		Adopted 2022	Tentative 2023	Change Amount Inc / (Decrease)
<b>Total Revenues</b>		\$ 75,829,169	\$ 74,792,687	\$ (1,036,482)
.1	Personal Svc	\$ 31,643,088	\$ 29,987,010	\$ (1,656,078)
.2	Capital	\$ 1,500,000	\$ 1,500,000	\$ -
.4	Contractual	\$ 26,934,896	\$ 29,450,833	\$ 2,515,937
.6	Principal Pmt	\$ 996,672	\$ 1,175,452	\$ 178,780
.7	Interest Pmt	\$ 348,889	\$ 238,038	\$ (110,851)
.8	Fringe	\$ 14,405,624	\$ 12,441,354	\$ (1,964,270)
.9	Transfers	\$ -	\$ -	\$ -
<b>Total Expenditures</b>		\$ 75,829,169	\$ 74,792,687	\$ (1,036,482)
Fund Balance		\$ -	\$ -	\$ -
Levy		\$ -	\$ -	\$ -

# EXPENDITURE DETAIL

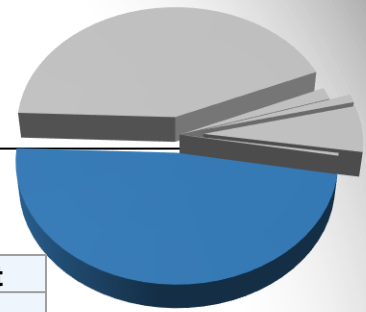
## Highway & Machinery Fund



Highway & Machinery		Adopted 2022	Tentative 2023	Change Amount Inc / (Decrease)
<b>Total Revenues</b>		\$ 9,818,996	\$ 11,516,748	\$ 1,697,752
.1	Personal Svc	\$ 1,491,126	\$ 1,749,526	\$ 258,400
.2	Capital	\$ 125,700	\$ 398,117	\$ 272,417
.4	Contractual	\$ 7,850,562	\$ 9,530,756	\$ 1,680,194
.6	Principal Pmt	\$ 150,000	\$ -	\$ (150,000)
.7	Interest Pmt	\$ 2,450	\$ -	\$ (2,450)
.8	Fringe	\$ 835,592	\$ 995,119	\$ 159,527
.9	Transfers	\$ -	\$ -	\$ -
<b>Total Expenditures</b>		\$ 10,455,430	\$ 12,673,518	\$ 2,218,088
Fund Balance		\$ (636,434)	\$ (1,156,770)	\$ (520,336)
<b>Levy</b>		\$ -	\$ -	\$ -

# EXPENDITURE DETAIL

## General Fund



General Fund		Adopted 2022	Tentative 2023	Change Amount Inc / (Decrease)
<b>Total Revenues</b>		\$ 47,031,743	\$ 51,939,280	\$ 4,907,537
.1	Personal Svc	\$ 18,210,214	\$ 19,401,192	\$ 1,190,978
.2	Capital	\$ 912,207	\$ 1,152,274	\$ 240,067
.4	Contractual	\$ 33,330,694	\$ 34,693,803	\$ 1,363,109
.6	Principal Pmt	\$ 2,092,225	\$ 2,176,666	\$ 84,441
.7	Interest Pmt	\$ 560,683	\$ 465,799	\$ (94,884)
.8	Fringe	\$ 9,943,998	\$ 10,378,089	\$ 434,091
.9	Transfers	\$ 8,253,636	\$ 14,981,694	\$ 6,728,058
	Highway	\$ 4,683,941	\$ 5,260,702	\$ 576,761
	Machinery	\$ -	\$ -	\$ -
	Hospital	\$ 3,087,575	\$ 9,038,600	\$ 5,951,025
	CIP	\$ 450,000	\$ 650,000	\$ 200,000
	Workers Comp	\$ 32,120	\$ 32,392	\$ 272
<b>Total Expenditures</b>		\$ 73,303,657	\$ 83,249,517	\$ 9,945,860
Levy Prior to FB		\$ 26,271,914	\$ 31,310,237	\$ 5,038,323
Fund Balance		\$ (1,550,000)	\$ (4,500,000)	\$ (2,950,000)
<b>Levy</b>		<b>\$ 24,721,914</b>	<b>\$ 26,810,237</b>	<b>\$ 2,088,323</b>



# GENERAL FUND: Expenses

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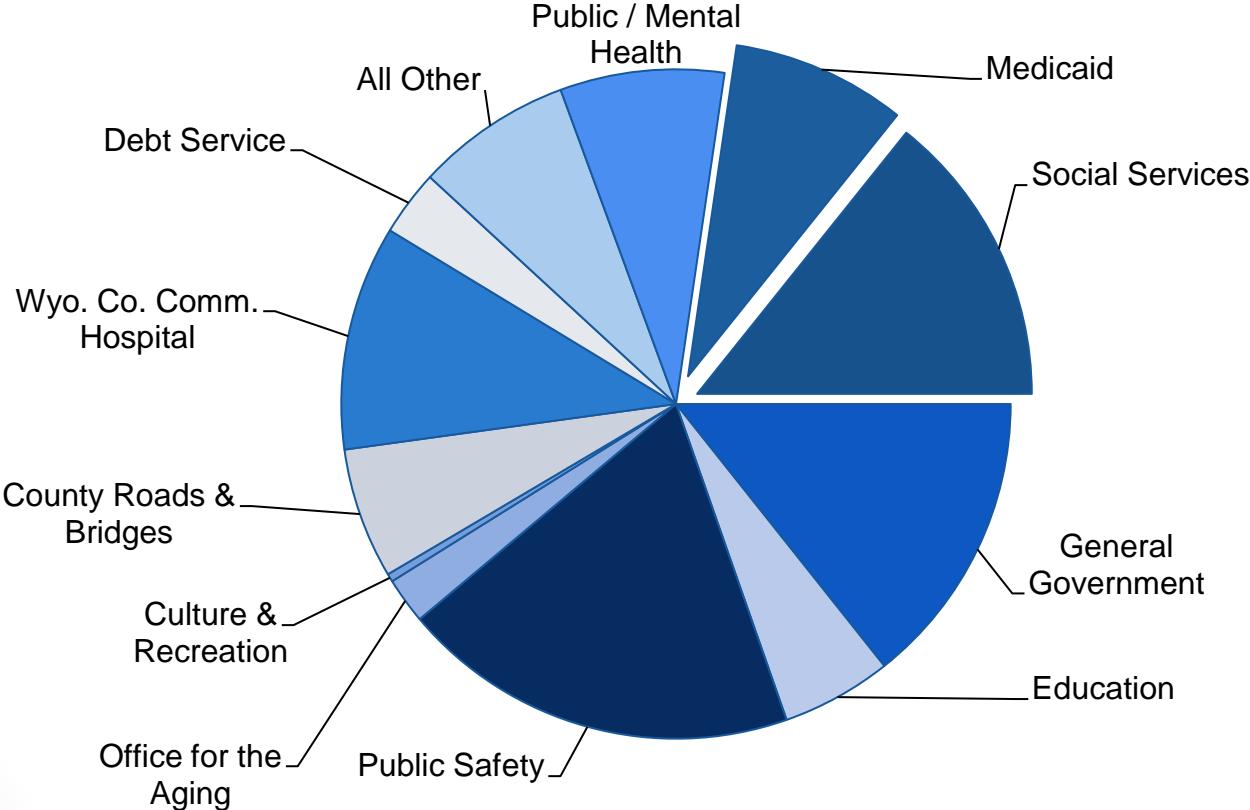
FUNCTION

General Government	\$	11,909,962	14.31%
Education	\$	4,440,649	5.33%
Public Safety	\$	16,023,213	19.25%
Public / Mental Health	\$	6,595,672	7.92%
Social Services	\$	11,865,546	14.25%
Medicaid	\$	7,012,450	8.42%
Office for the Aging	\$	1,855,536	2.23%
Culture & Recreation	\$	322,677	0.39%
County Roads & Bridges	\$	5,260,702	6.32%
Wyo. Co. Comm. Hospital	\$	9,038,600	10.86%
Debt Service	\$	2,642,465	3.17%
All Other	\$	6,282,045	7.55%
<b>Total Budgeted Expenditures</b>	<b>\$</b>	<b>83,249,517</b>	<b>100.00%</b>

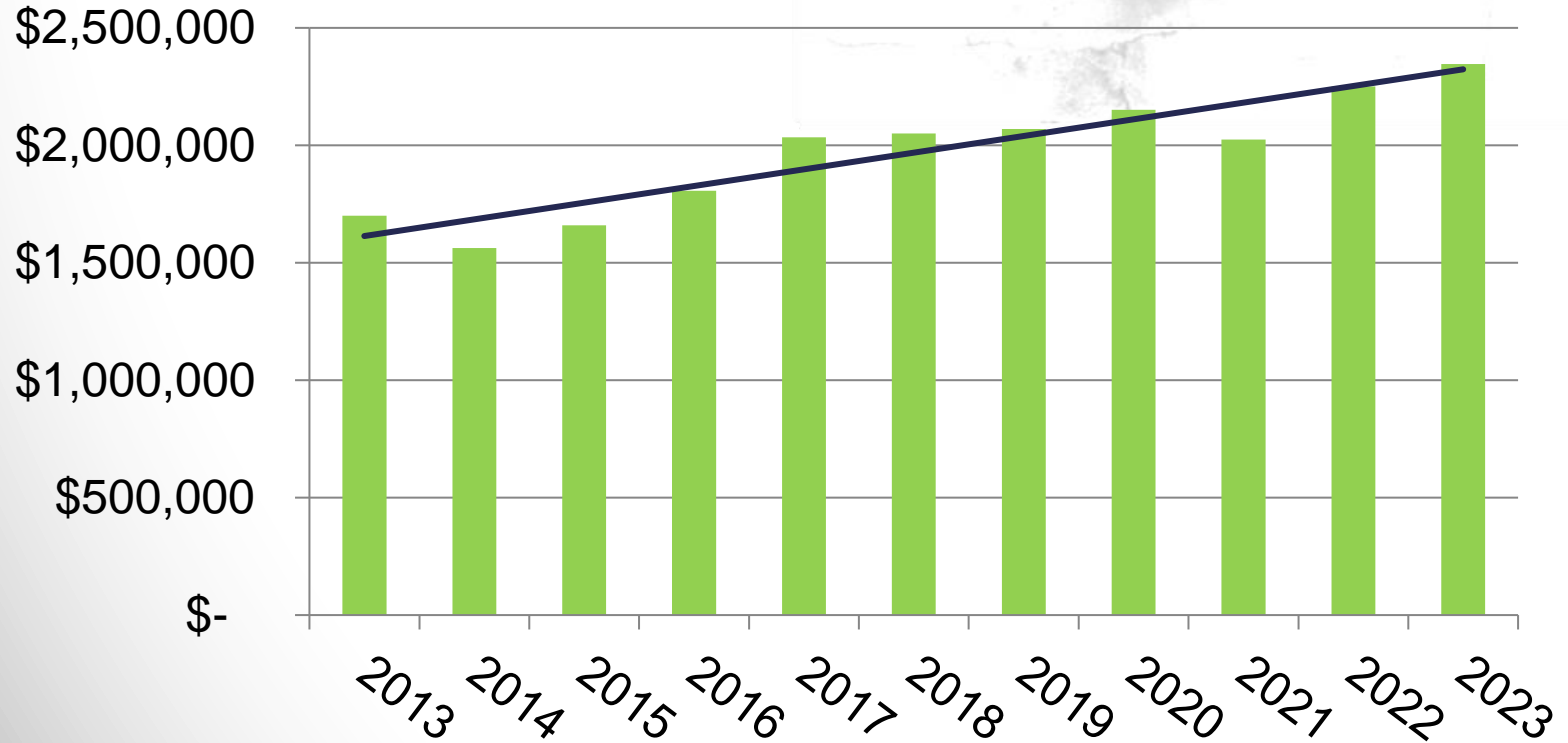
# GENERAL FUND

## Expense Breakdown by Function

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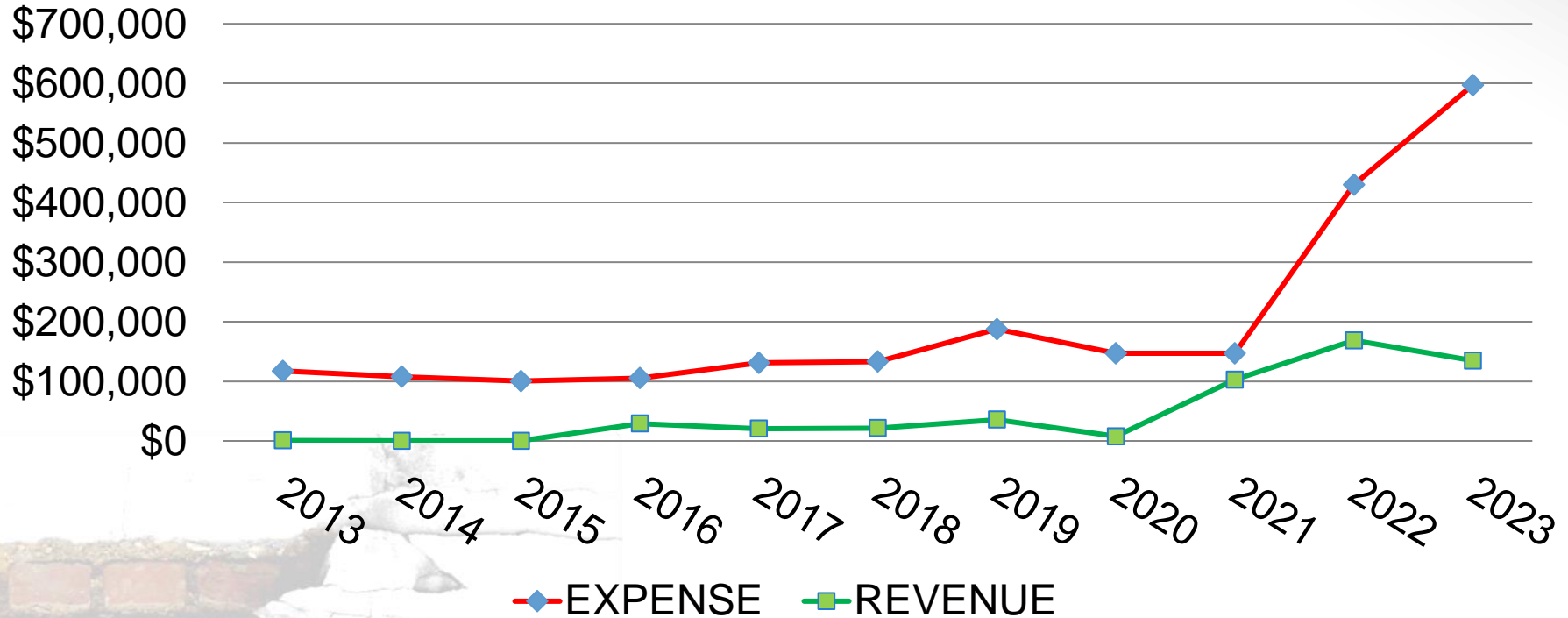


# COMMUNITY COLLEGE *History & Projection*



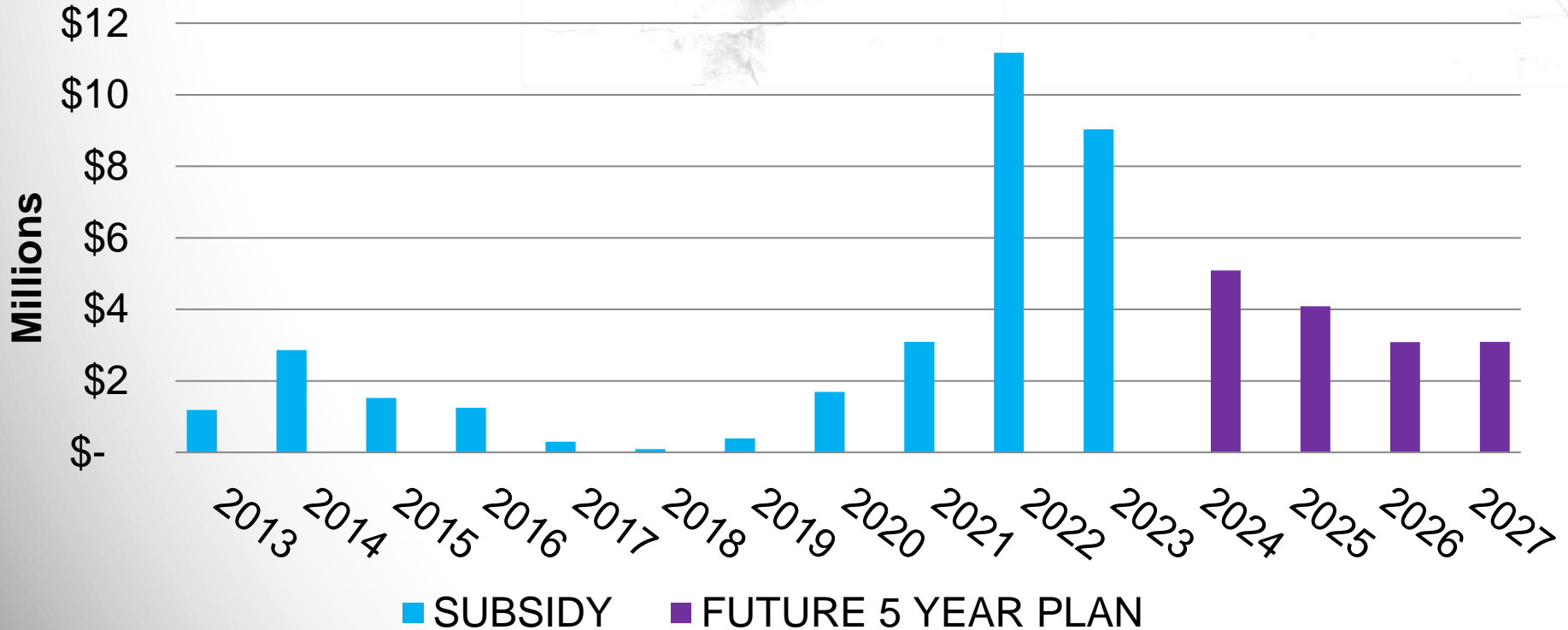
# INFORMATION TECHNOLOGY (Capital ONLY)

## History & Projection

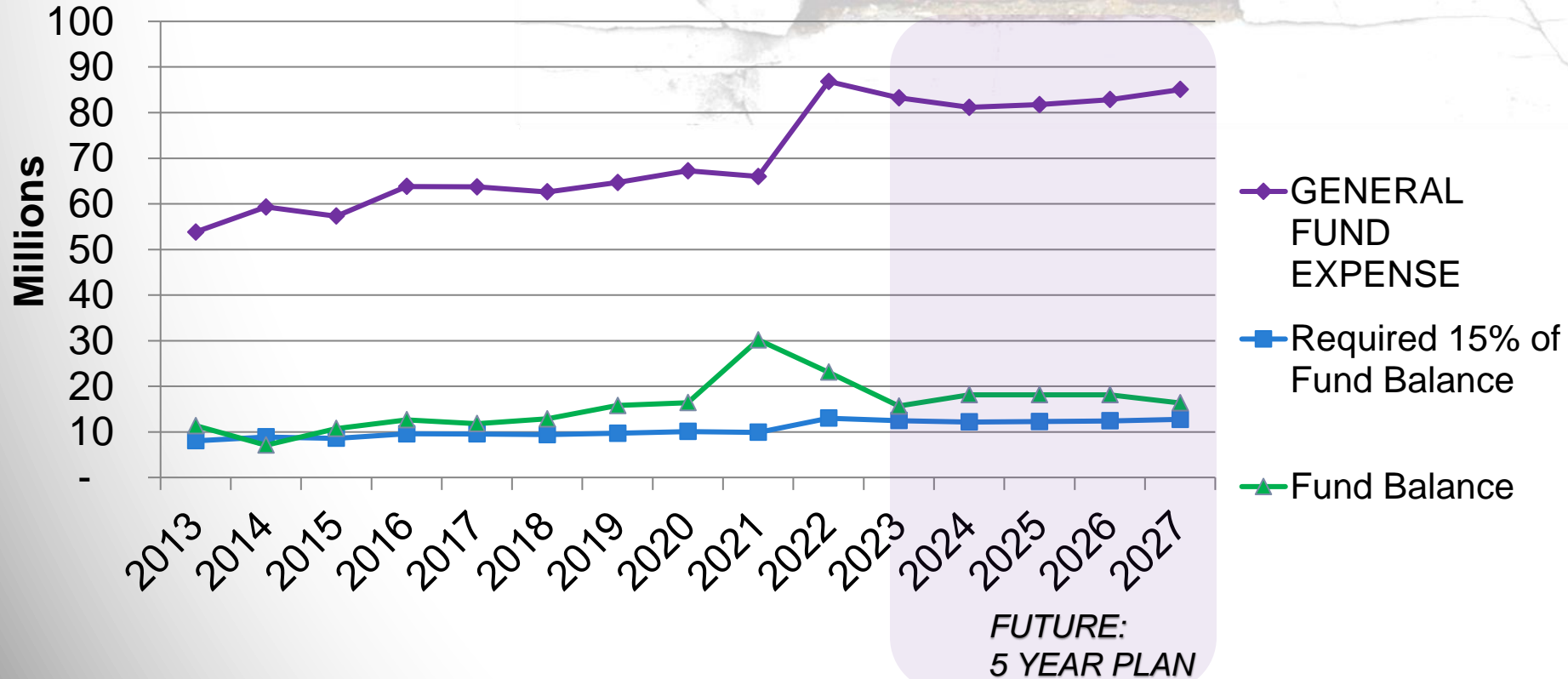


# HOSPITAL SUBSIDY

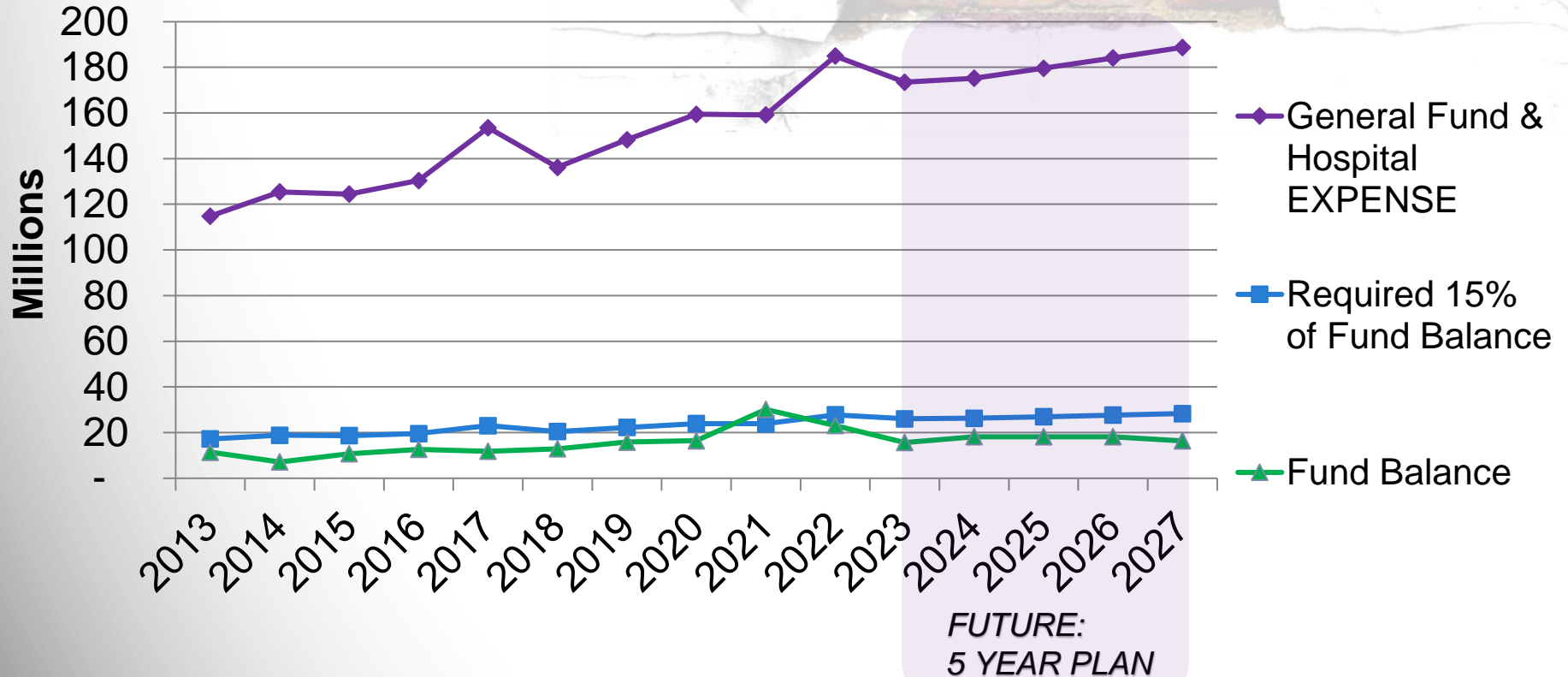
## History & Projection



# GENERAL FUND BALANCE vs General Fund Expenses



# GENERAL FUND BALANCE vs General & Hospital Fund Expenses



# GENERAL FUND: Revenue

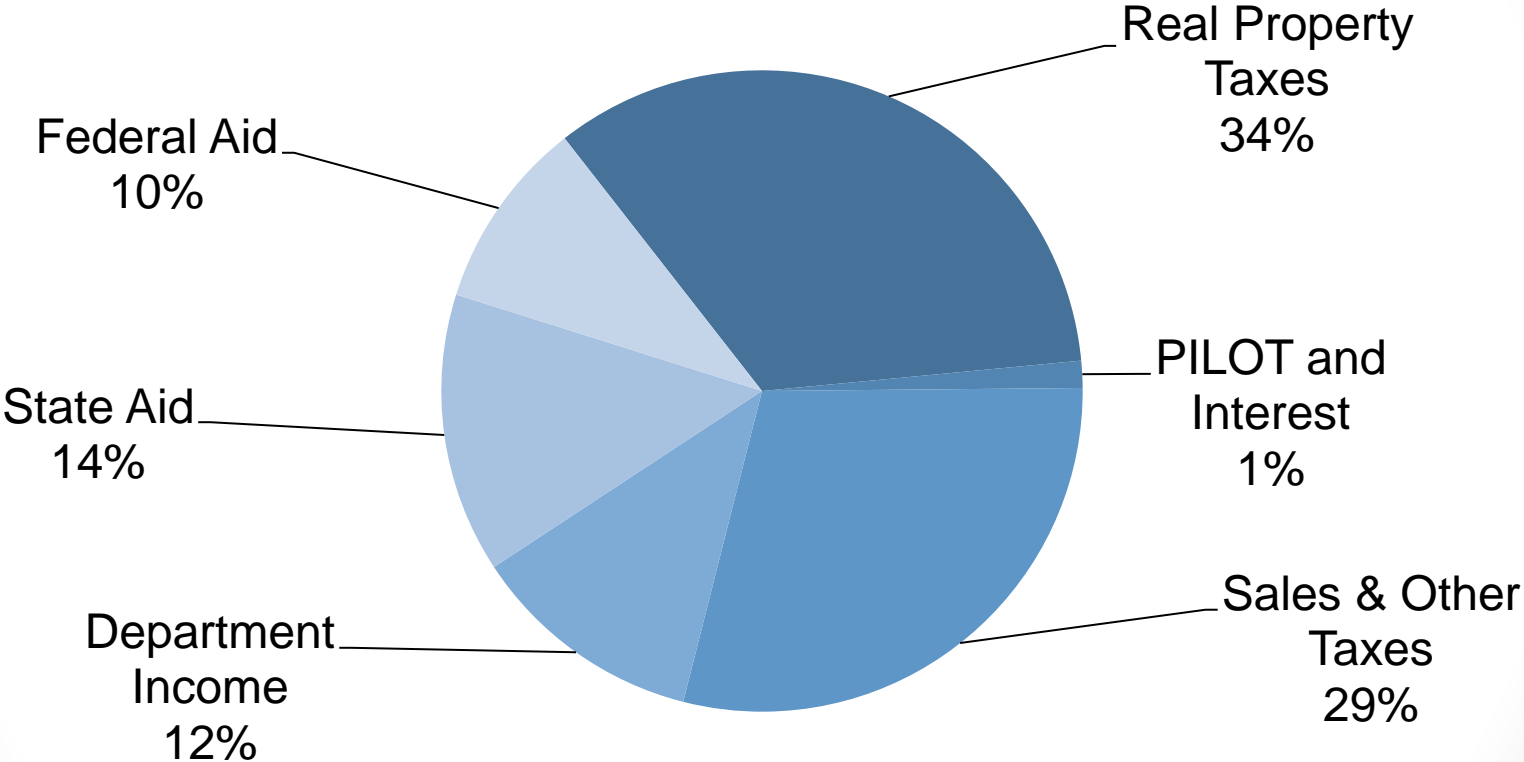
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SOURCE OF REVENUE

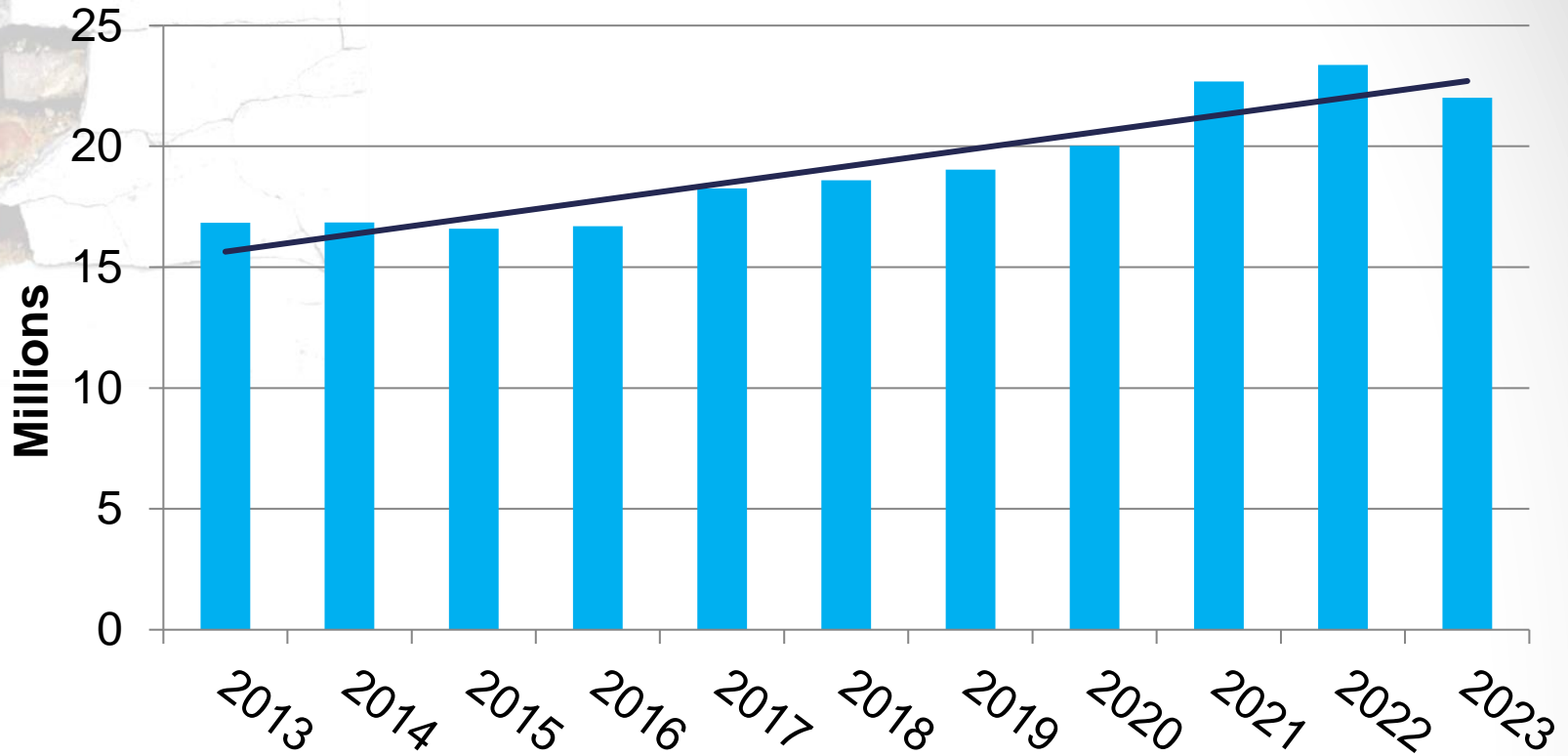
Real Property Taxes (Taxes Only)	\$ 26,810,237	34.04%
PILOT and Interest	\$ 1,071,718	1.36%
Sales Tax (Including Interest /911surcharge /hotel /motel tax /auto use tax)	\$ 22,918,500	29.10%
Department Income (Fees/Local Rev/Permits/Fines/Donations/Sale of Property & Interfund Revenue)	\$ 9,288,252	11.79%
State Aid	\$ 11,113,555	14.11%
Federal Aid	\$ 7,547,255	9.58%
<b>Total General Fund Revenue</b>	<b>\$ 78,749,517</b>	<b>100.00%</b>
Fund Balance	\$ 4,500,000	
<b>Total to Cover 2023 Expenditures</b>	<b>\$ 83,249,517</b>	



# GENERAL FUND Revenue



# SALES TAX: History & Projection



# SUMMARY OF 2023 BUDGET *by Function*

FUNCTION	APPROPRIATIONS	STATE & FEDERAL AID	REVENUES	TAX LEVY / SURPLUS	% OF TAX LEVY/SURPLUS
General Governmental Support	\$ -	\$ -	\$ 23,060,718	\$ (23,060,718)	-71.0%
Legislative	\$ 793,105	\$ -	\$ 5,043	\$ 788,062	2.4%
Judicial	\$ 2,545,080	\$ 1,119,371	\$ 148,900	\$ 1,276,809	3.9%
Finance	\$ 1,709,060	\$ -	\$ 866,224	\$ 842,836	2.6%
Staff	\$ 6,099,935	\$ 317,618	\$ 2,326,824	\$ 3,455,493	10.6%
Special Items	\$ 762,782	\$ -	\$ 7,182	\$ 755,600	2.3%
Education	\$ 4,440,649	\$ 1,285,000	\$ -	\$ 3,155,649	9.7%
Public Safety	\$ 16,023,213	\$ 1,527,108	\$ 1,761,500	\$ 12,734,605	39.2%
Health	\$ 6,595,672	\$ 5,203,410	\$ 516,929	\$ 875,333	2.7%
Social Services (Less Medicaid)	\$ 11,865,546	\$ 7,804,776	\$ 674,200	\$ 3,386,570	10.4%
Social Services (Medicaid / MMIS)	\$ 7,012,450	\$ -	\$ -	\$ 7,012,450	21.6%
Economic Development	\$ 1,015,607	\$ 43,493	\$ 228,307	\$ 743,807	2.3%
Other	\$ 218,296	\$ 13,136	\$ 9,000	\$ 196,160	0.6%
Economic Assistance (OFA)	\$ 1,855,536	\$ 971,415	\$ 243,558	\$ 640,563	2.0%
Recreation	\$ 207,943	\$ 58,956	\$ 38,280	\$ 110,707	0.3%
Culture	\$ 162,677	\$ -	\$ 5,700	\$ 156,977	0.5%
Adult Recreation	\$ 160,000	\$ 160,000	\$ -	\$ -	0.0%
General Environment	\$ 3,545,873	\$ 126,006	\$ 3,376,105	\$ 43,762	0.1%
Natural Resources	\$ 606,934	\$ -	\$ 5,000	\$ 601,934	1.9%
Employee Benefits	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
Debt Service	\$ 2,642,465	\$ 30,521	\$ -	\$ 2,611,944	8.0%
Interfund Transfers	\$ 14,981,694	\$ -	\$ -	\$ 14,981,694	46.1%
Highway Funds	\$ 10,798,424	\$ 4,793,879	\$ 5,339,502	\$ 665,043	2.1%
Machinery Fund	\$ 1,875,094	\$ 190,117	\$ 1,193,250	\$ 491,727	1.5%
Hospital Funds	\$ 74,792,687	\$ 320,000	\$ 74,472,687	\$ -	0.0%
Compensation	\$ 2,767,346	\$ -	\$ 2,767,346	\$ -	0.0%
Job Training Funds	\$ -	\$ -	\$ -	\$ -	0.0%
Capital	\$ 650,000	\$ -	\$ 650,000	\$ -	0.0%
<b>TOTALS:</b>	\$ 174,133,068	\$ 23,964,806	\$ 117,701,255	\$ 32,467,007	100.0%

**TOTAL: \$32,467,007**

**Less Surplus:**  
 General Fund \$ 4,500,000  
 Machinery Fund \$ 491,727  
 County Road Fund \$ 665,043  
 Compensation \$ -  
 Capital \$ -  
 Subtotal Surplus \$ 5,656,770

**TAX LEVY: \$ 26,810,237**

# Tax Cap Calculation

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2022 Tax Levy	+	Special District Levy	=	2022 Total Adjusted Tax Levy
\$ 24,721,914		\$ 3,281,989		\$ 28,003,903

+	Tax Base Growth Factor ( .60% per NYS)	\$ 168,023
+	Allowable Levy Growth ( 2.00% per NYS)	\$ 572,272
+	2022 PILOTS (est.)	\$ 441,675
-	2023 PILOTS (est.)	( \$ 471,718 )
+	Carryover	\$ 427,646

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2023 ESTIMATED TOTAL TAX CAP	=	\$ 29,141,801
2023 PROPOSED TAX LEVY		\$ 30,361,246

**Over tax cap:**

**\$ 1,219,445**

# TAX CAP vs PROPERTY TAX

	Adopted 2022	Tentative 2023	2023 Inc / (Dec)	2023 Percentage Inc / -Dec
<b>General County Levy</b>				
Revenue	135,846,840	141,666,061	5,819,221	4.28%
Expenses	162,755,188	174,133,068	11,377,880	6.99%
Reserve to offset	2,186,434	5,656,770	3,470,336	158.72%
Allow For Uncollectable Taxes	0	0	0	
<b>Total General County Levy</b>	<b>24,721,914</b>	<b>26,810,237</b>	<b>2,088,323</b>	<b>8.45%</b>
<b>Special District Levy</b>				
Town Balances	8,570	9,448	878	10.24%
Board of Elections	28,858	28,888	30	0.10%
Recycling	2,732,733	2,982,978	250,245	9.16%
Worker's Comp	511,828	529,695	17,867	3.49%
<b>Total Levy All Districts</b>	<b>28,003,903</b>	<b>30,361,246</b>	<b>2,357,343</b>	<b>8.42%</b>
<b>NYS Tax Levy Limitation</b>	<b>28,509,752</b>	<b>29,141,801</b>	1,137,898	4.06%
<b>Over / (Under) Allowable Cap</b>	<b>(505,849)</b>	<b>1,219,445</b>		



THANK  
YOU

MANDATE RELIEF

*From Albany*

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**NYS Governor**

Hon. Kathleen Hochul

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State Capitol Building

Albany, NY 12224

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# CONTACTS

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