

# **GENESEE COUNTY**

## **2018**



**BUDGET OFFICER'S  
PROPOSED BUDGET**

# Genesee County

## Preliminary 2018 Budget Summary

FUND	APPROPRIATIONS	REVENUE	YEAREND 2015 FUND BALANCE	APPROPRIATED CASH SURPLUS	BALANCE TO BE RAISED
GENERAL	\$ 104,833,939	\$ 74,094,782	\$ 10,082,761	\$ 1,246,374	\$ 29,492,783
JTPA	\$ 978,000	\$ 978,000	\$ -	\$ -	\$ -
COUNTY ROAD	\$ 5,184,102	\$ 5,086,694	\$ 161,751	\$ 97,408	\$ -
ROAD MACHINERY	\$ 2,113,236	\$ 1,764,455	\$ 339,024	\$ 348,781	\$ -
COUNTY WATER	\$ 4,275,000	\$ 4,275,000	\$ 1,788,971	\$ -	\$ -
RISK RETENTION	\$ 10,381,250	\$ 10,318,690	\$ 4,329,874	\$ 62,560	\$ -
WORKERS COMP	\$ 2,415,315	\$ 2,415,315	\$ (1,276,260)	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 130,180,842</b>	<b>\$ 98,932,936</b>	<b>\$ 15,426,121</b>	<b>\$ 1,755,123</b>	<b>\$ 29,492,783</b>

**TOTAL TO BE RAISED BY REAL PROPERTY TAX LEVY: \$ 29,429,783**

**PROPERTY TAX RATE: \$ 10.13**

**ASSESSED VALUE: \$ 2,910,197,908**

# NYS Tax Cap Calculation

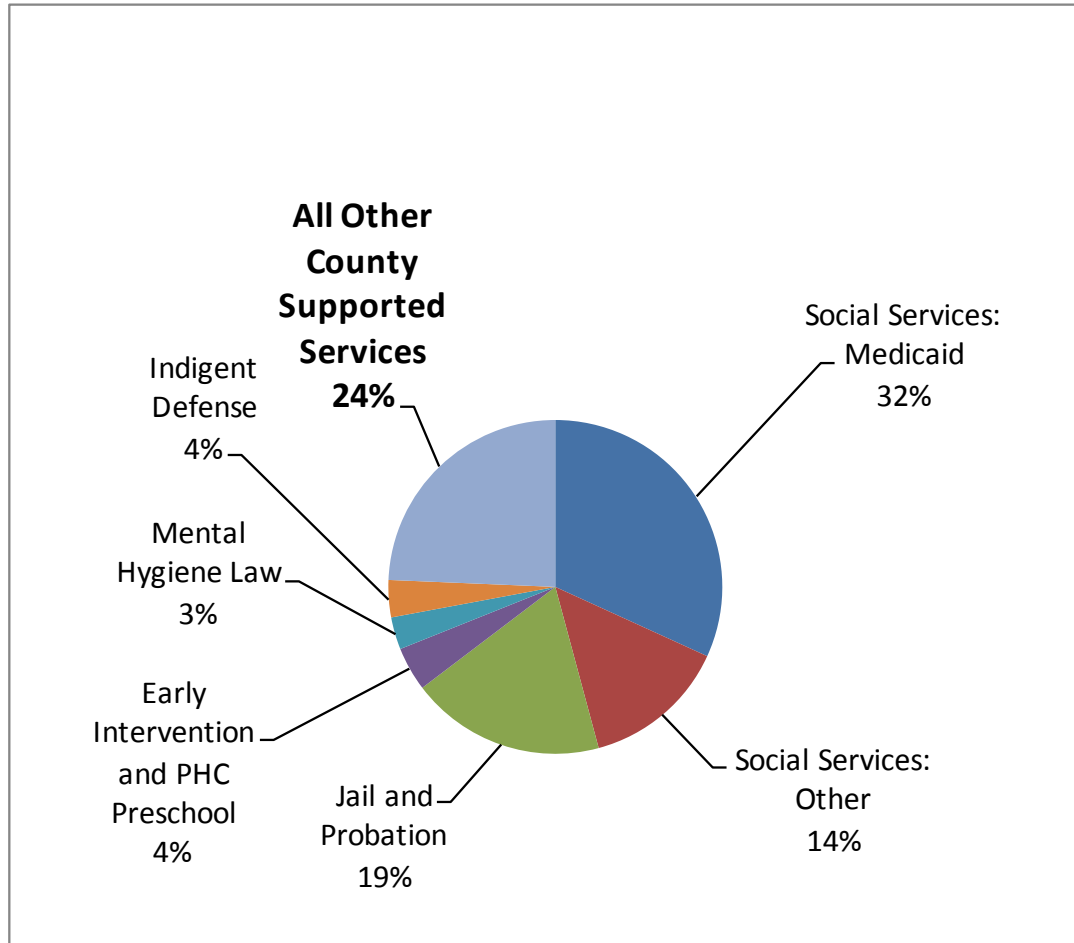
Total Property Taxes Levied for 2017	\$28,699,115
<i>Multiply by Quantity Change Factor</i>	x <u>1.0025</u>
Total Prior Year Tax with Economic Growth	\$28,770,863
<i>Add PILOT payments receivable in 2017</i>	+ 532,711
<i>Subtract Court Orders/Judgments</i>	- <u>0</u>
Tax base before inflation	\$29,303,574
<i>Multiply by Allowable levy growth factor</i>	x <u>1.0184</u>
Total Prior Year Tax with Inflation	\$29,842,760
<i>Subtract PILOT payments receivable in 2018</i>	- <u>349,977</u>
Base Levy Limit	\$29,492,783
<i>Add available carryover up to 1.5% of prior fiscal yr. tax levy</i>	+ 0
<i>Add excludable portion of retirement (.6%)</i>	+ <u>0</u>
NYS Reportable Tax Levy Limitation for 2018	\$29,492,783
<i>Add amt. paid by towns to reduce tax warrants</i>	+ <u>0</u>
Total Tax Levy Limitation for 2018	<b>\$29,492,783</b>

***Comparison of Total Budget and  
Tax Rate for 2009 to 2018***

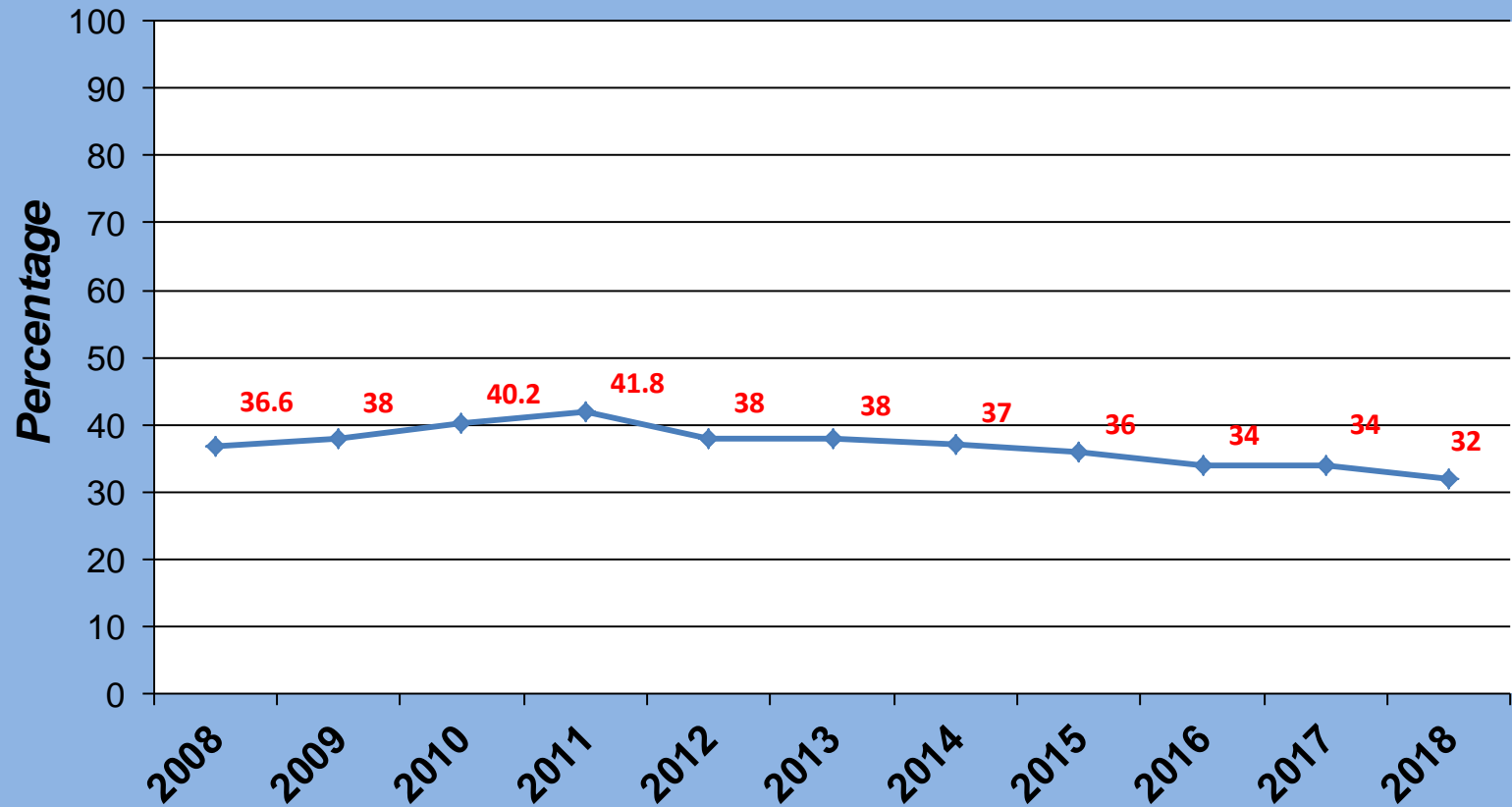
<b>YEAR</b>	<b>TOTAL BUDGET</b>	<b>TAX LEVY*</b>	<b>TAX RATE</b>
2018	\$130,180,842	\$29,492,783	\$10.13
2017	\$145,617,001	\$28,699,115	\$10.07
2016	\$150,834,796	\$27,199,344	\$9.86
2015	\$149,767,107	\$26,876,293	\$9.86
2014	\$148,945,666	\$27,058,696	\$10.04
2013	\$144,980,471	\$26,350,384	\$ 9.89
2012	\$141,800,673	\$25,795,387	\$ 9.89
2011	\$140,557,285	\$24,995,357	\$ 9.82
2010	\$140,271,424	\$24,574,601	\$ 9.82
2009	\$140,517,653	\$24,123,276	\$ 9.82

\*Tax Levy includes payments received from municipalities to reduce tax warrant

**MAJOR MANDATED SERVICES SHARE**  
**2018 LOCAL PROPERTY TAX LEVY OF \$29,492,783**  
**Mandated Services = \$22,315,765 (76%)**

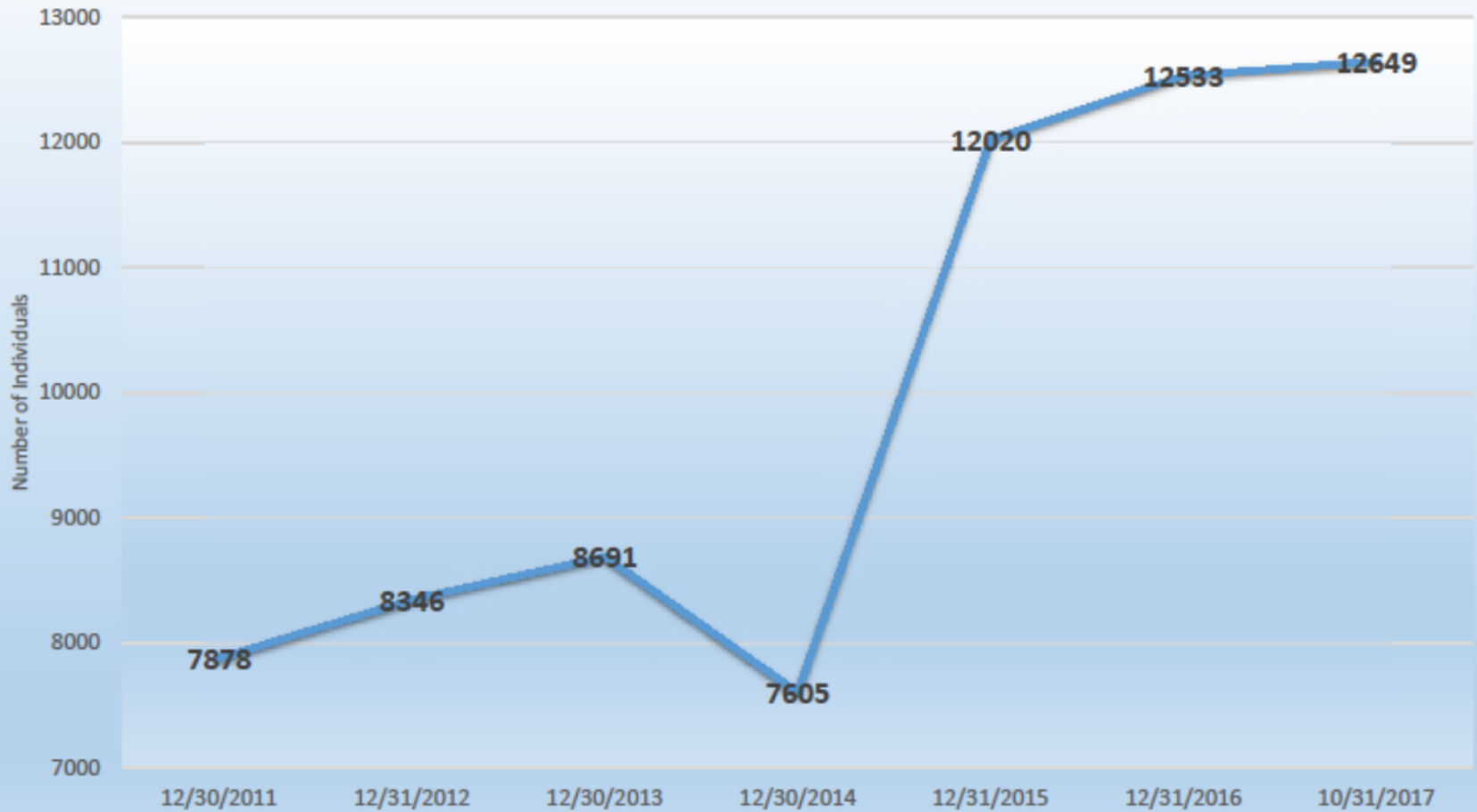


## Percentage of County Tax Levy Attributable to Medicaid Local Share Fiscal Years 2008-2018



2006: State implemented an annual Medicaid cap on its growth.

### Individuals on Medicaid in Genesee County



**Notes:** 2011-2013, figures include "regular" Medicaid, MA-SSI, Family Health Plus; 2014, 1,501 Family Health Plus individuals moved to NYS Health (Exchange)  
As provided by NYS, 2015 data, 7,337 locally enrolled - 4,683 via NYS Health; 2016 data, 5,253 locally enrolled - 7,280 via NYS Health; 2017 data, 5,630 locally enrolled - 7,019 via NYS Health

# Major Expenditures Growth

Compared to 2017 Adopted Budget

Board of Elections - \$92,364

County Manager's Office - \$100,960

Sheriff's Office - \$176,613

Jail - \$193,900

Family Assistance - \$207,668

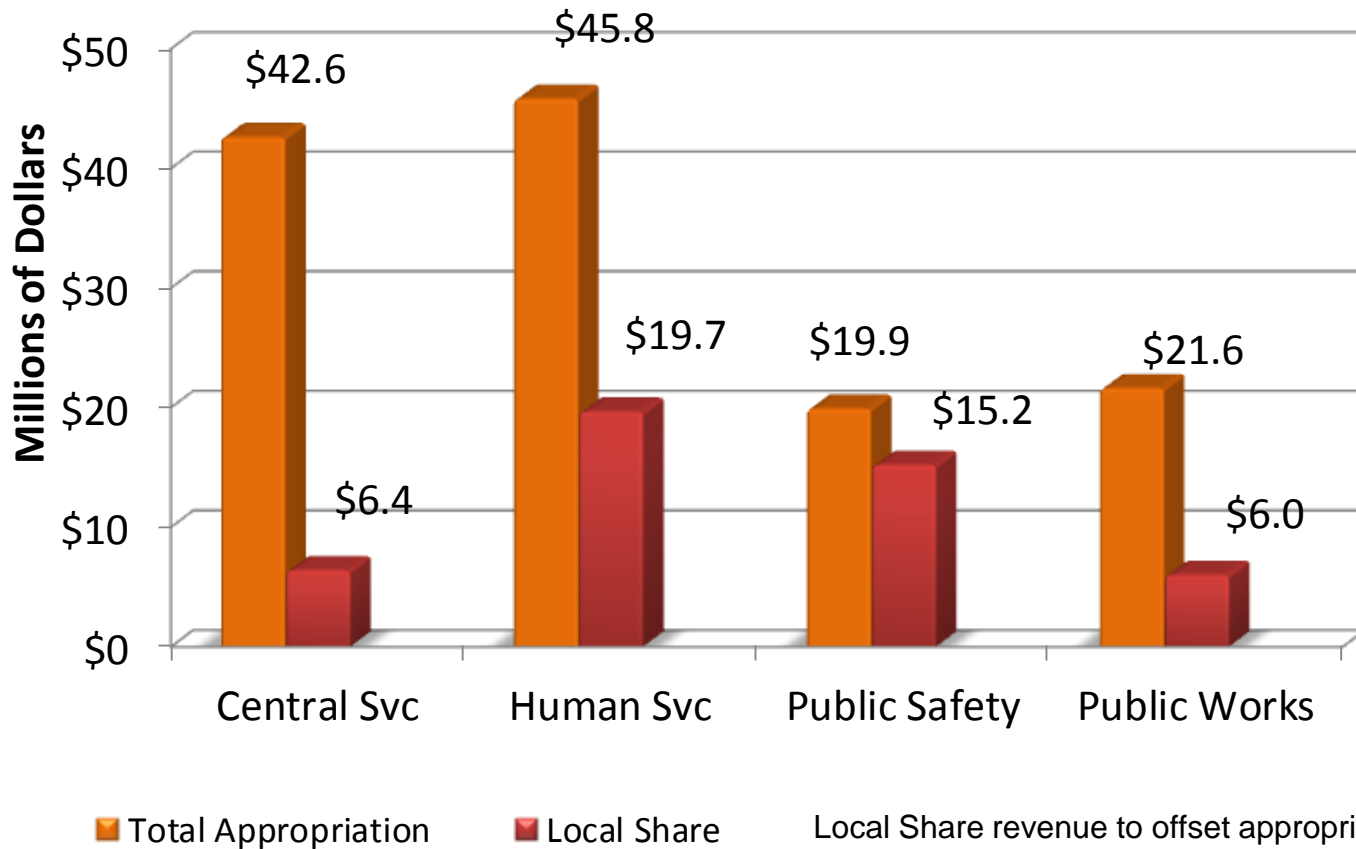
Information Technology \$218,928

Water - \$269,200

Road Machinery- \$276,366

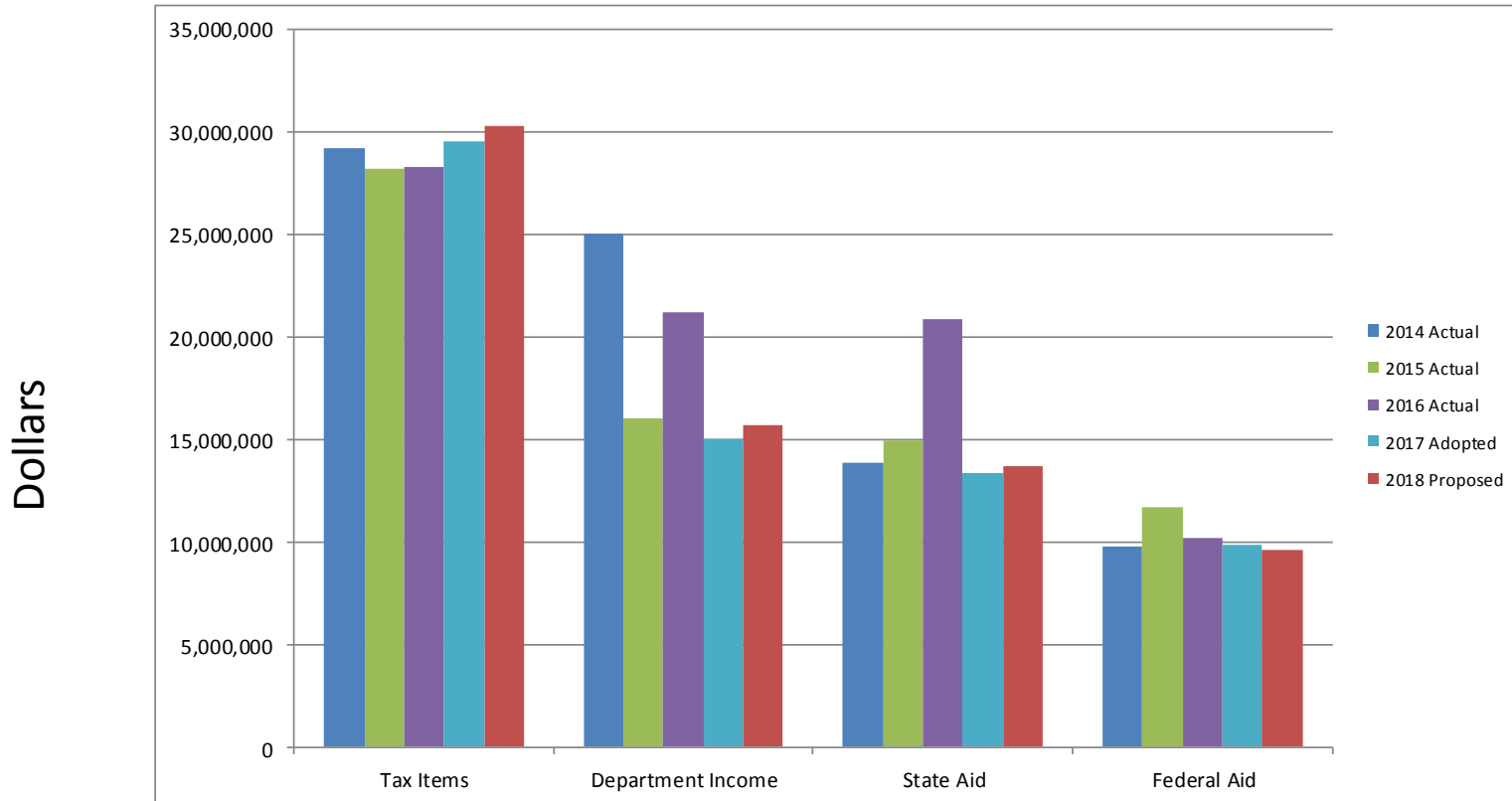


# Program Areas 2018 Comparison Appropriation vs. Local Share



Local Share revenue to offset appropriations includes; Sales Tax, Property Tax, Mortgage Tax, etc..

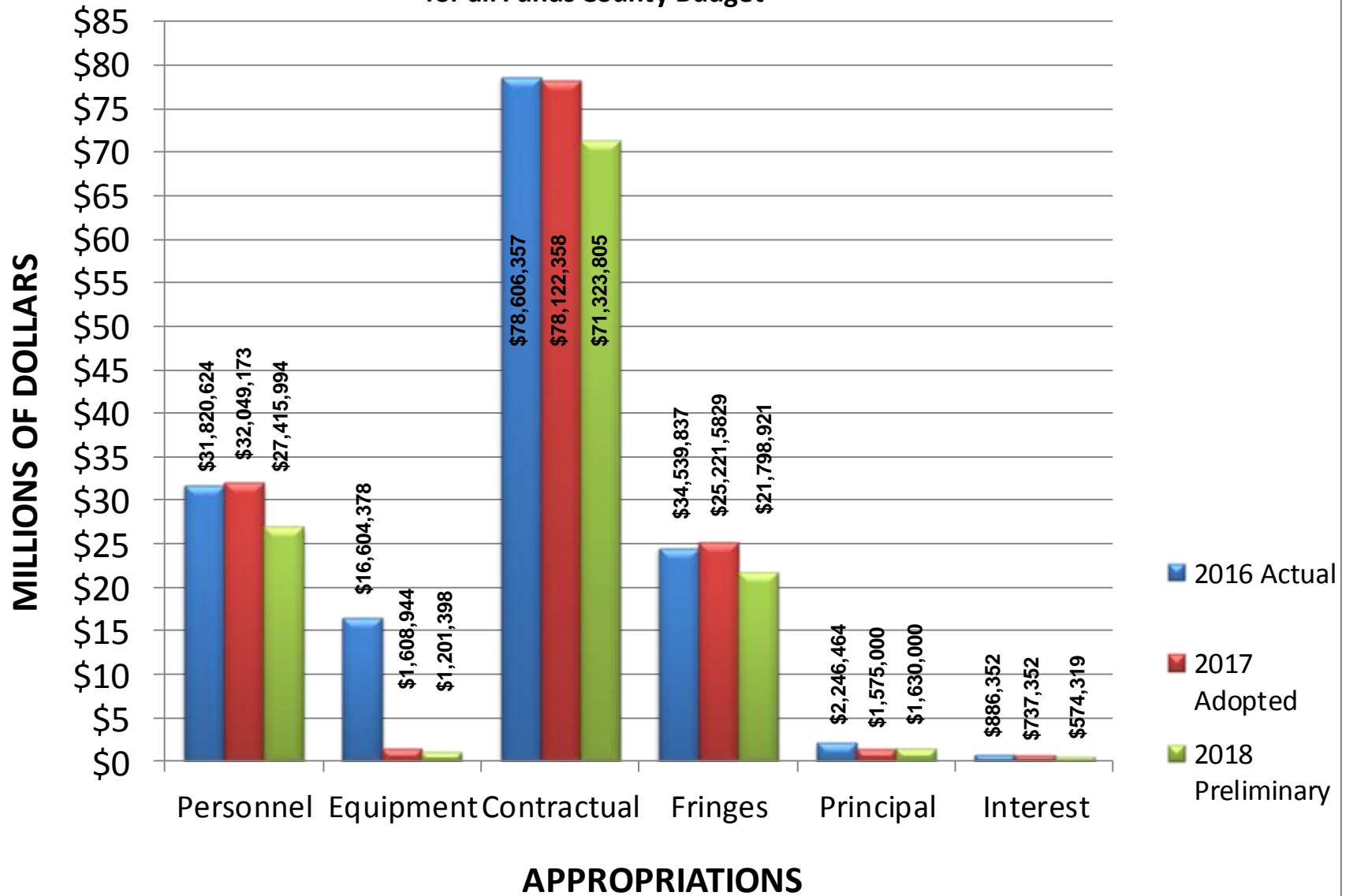
# Revenue Comparison 2014-2018



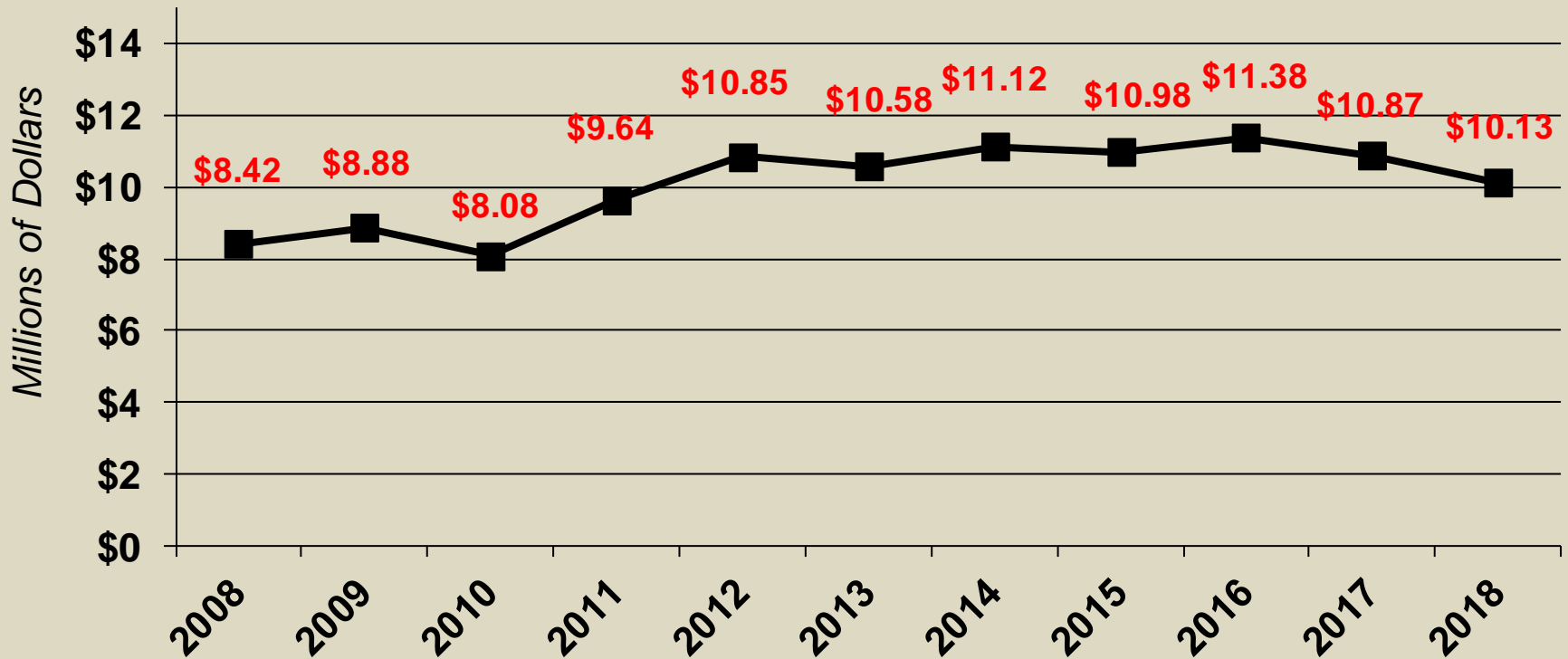
Revenue Category

# 2016-2018 Appropriations Comparisons

for all Funds County Budget

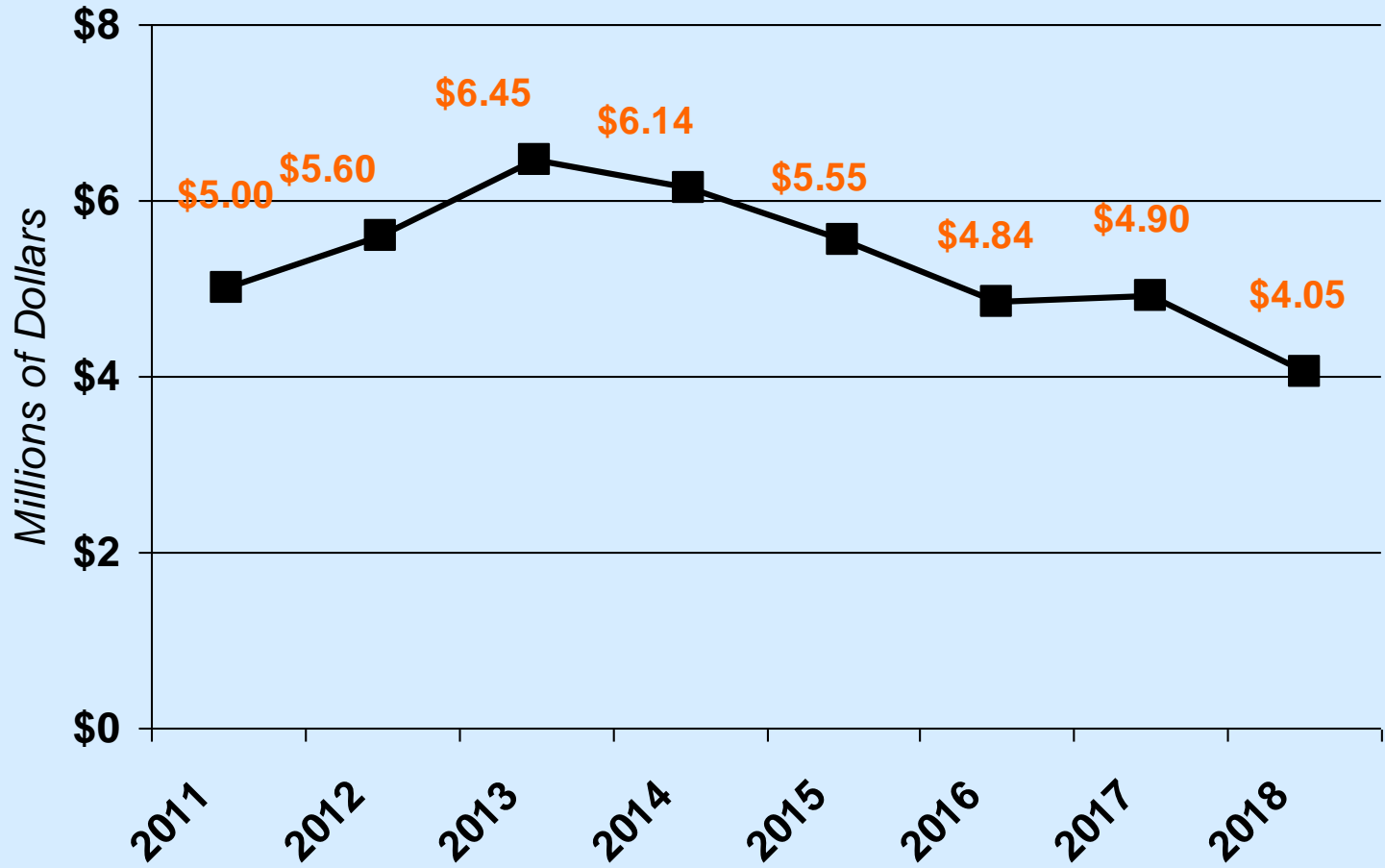


# County Employee Self-Insured Healthcare Plan Fiscal Years 2008-2018

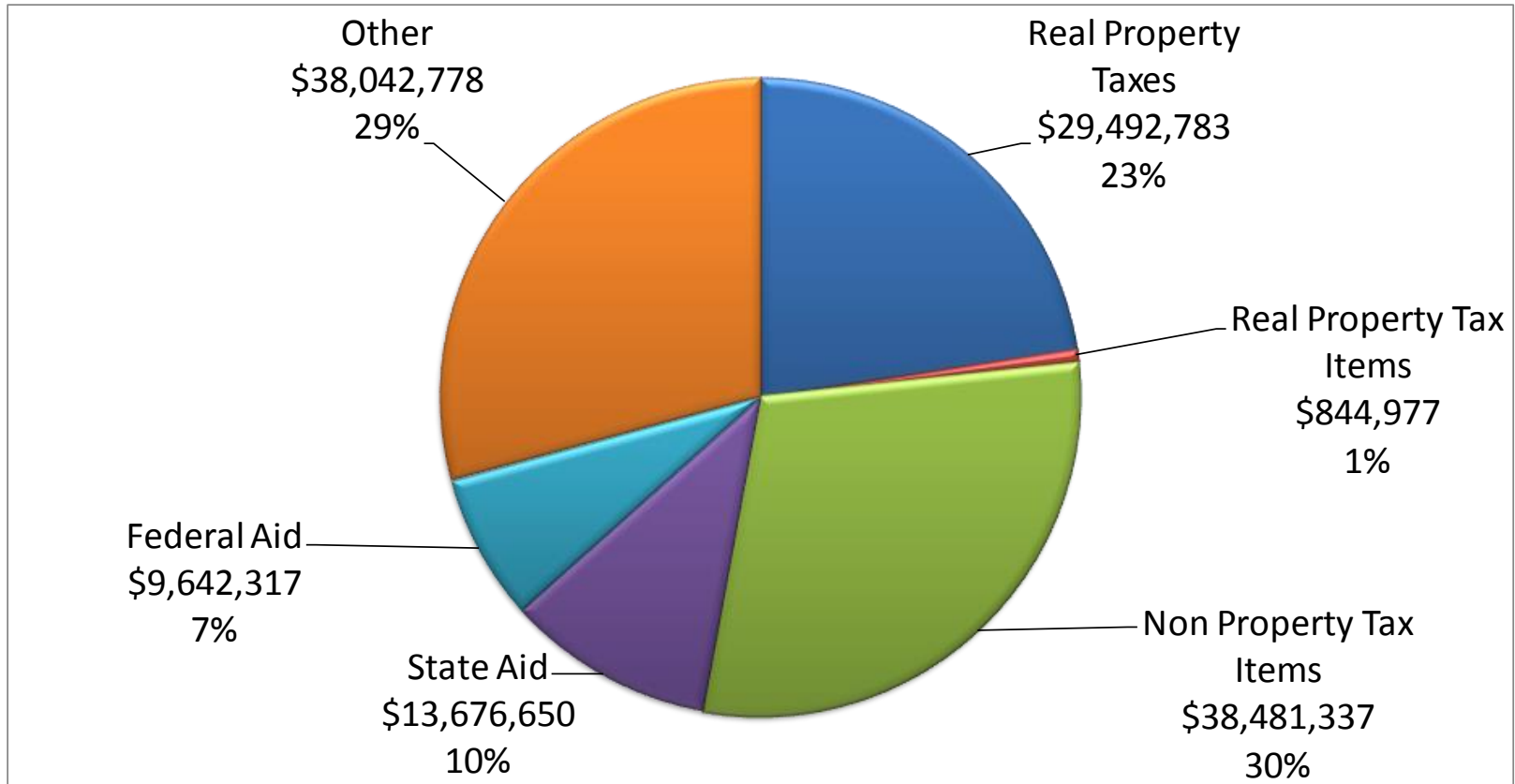


2018 impact due to sale of Genesee County Nursing Home appears to be overall favorable to experience rating of plan (160 less employees)

# County Employee Retirement Costs Fiscal Years 2011-2018



## 2018 RECOMMENDED REVENUE ALL FUNDS

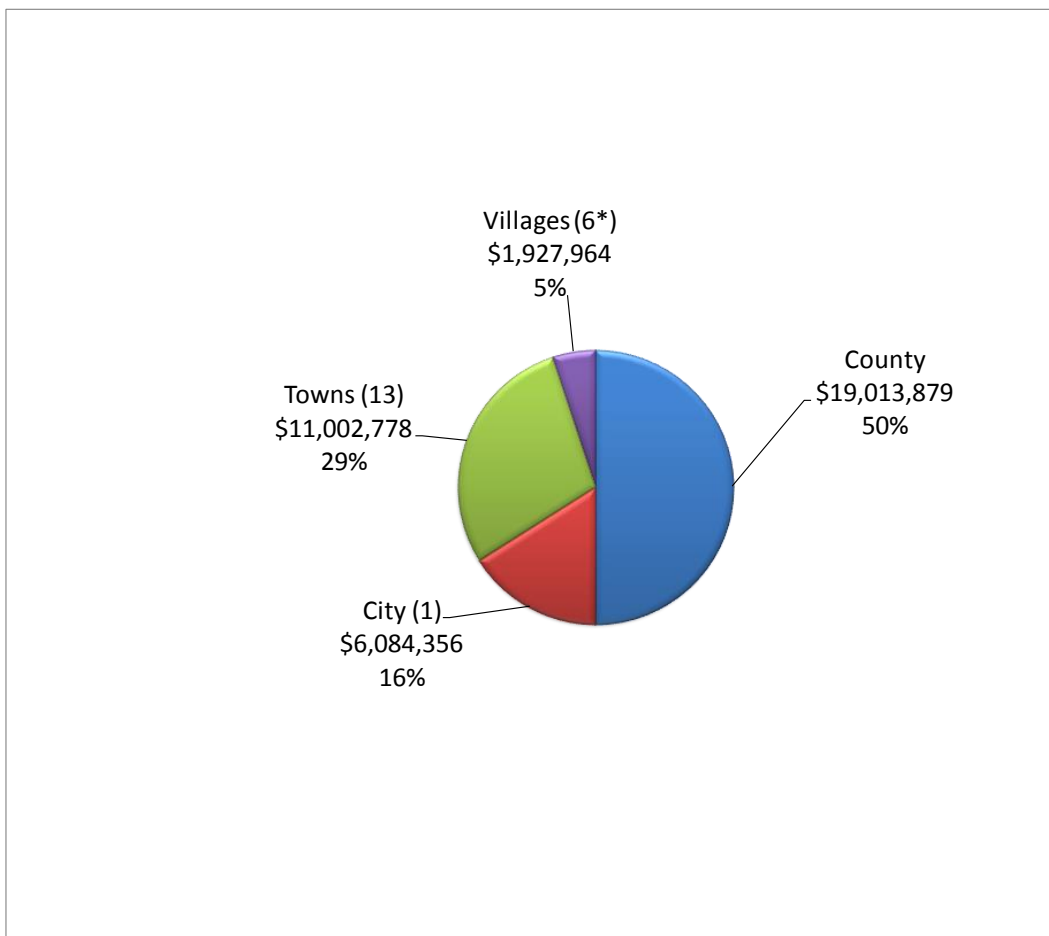


**Real Property Tax Items:** PILOTS/PIF and Interest/Penalties on Property

**Non Property Tax Items:** Sales (including \$20 M local municipalities shares); Bed Tax; OTB and E911 Surcharges

**Other:** Interest Earnings; IGT; Dept Income; Rent/Sales; Licenses/Permits/Fines

# ***Sales Tax Distribution October 2016 – September 2017***

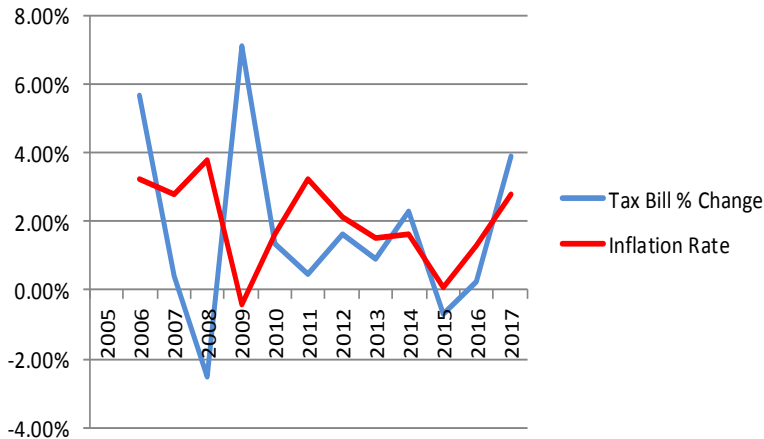


Present discussions/negotiations on sharing formula is geared to County need for infrastructure funding i.e. Roads and Bridges.

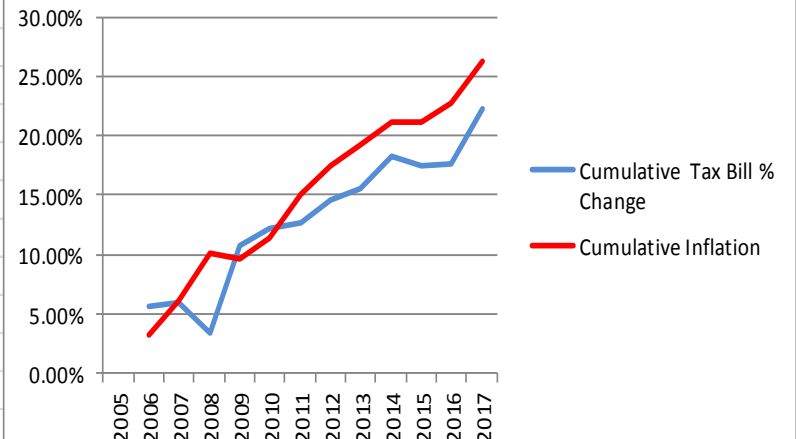
\* Villages: plus a portion of Attica

Tax Year	Median Res Taxable Value	County Tax Rate	Median Res County Bill	Tax Bill % Change	Cumulative Tax Bill % Change	Inflation Rate	Cumulative Inflation
2005	75,000	10.27	\$770.25				
2006	80,000	10.17	\$813.60	5.63%	5.63%	3.2%	3.20%
2007	82,000	9.96	\$816.72	0.38%	6.03%	2.8%	6.09%
2008	83,200	9.57	\$796.22	-2.51%	3.37%	3.8%	10.12%
2009	87,000	9.80	\$852.60	7.08%	10.69%	-0.4%	9.68%
2010	88,000	9.82	\$864.16	1.36%	12.19%	1.6%	11.44%
2011	88,400	9.82	\$868.09	0.45%	12.70%	3.2%	15.00%
2012	89,200	9.89	\$882.19	1.62%	14.52%	2.1%	17.42%
2013	90,000	9.89	\$890.10	0.90%	15.56%	1.5%	19.18%
2014	90,700	10.04	\$910.63	2.31%	18.22%	1.6%	21.08%
2015	91,800	9.85	\$904.23	-0.70%	17.40%	0.1%	21.21%
2016	92,000	9.85	\$906.20	0.22%	17.66%	1.3%	22.78%
2017	93,500	10.07	\$941.55	3.90%	22.24%	2.8%	26.22%

**Year by Year % Change Comparison**



**Cumulative % Change Comparison\***



\*Taxation entities - Schools, Towns, Villages, County



## GENESEE COUNTY MISSION STATEMENT

*“The legitimate objective of government is to do for a community of people whatever they need to have done but cannot do at all in separate and individual capacities.”\**

*To this end, Genesee County Government promotes the basic health, safety, and welfare for all citizens within its jurisdiction.*

*Genesee County Government actively promotes a strong, diverse economic base and efficient services to create a quality of life which values our County as a desirable place to work and live.*

*Genesee County Government focuses on a vision of the future which clarifies its role, represents the citizens, and respects its heritage.*

*Genesee County Government is committed to an environment of cooperation, integrity and openness, with a desire to elicit active citizen participation.*

\* **Abraham Lincoln**

As cited in: **The Wit and Wisdom of Our American Presidents** By Roy Wetherington