

2017 BUDGET IN BRIEF
LIVINGSTON COUNTY, NEW YORK



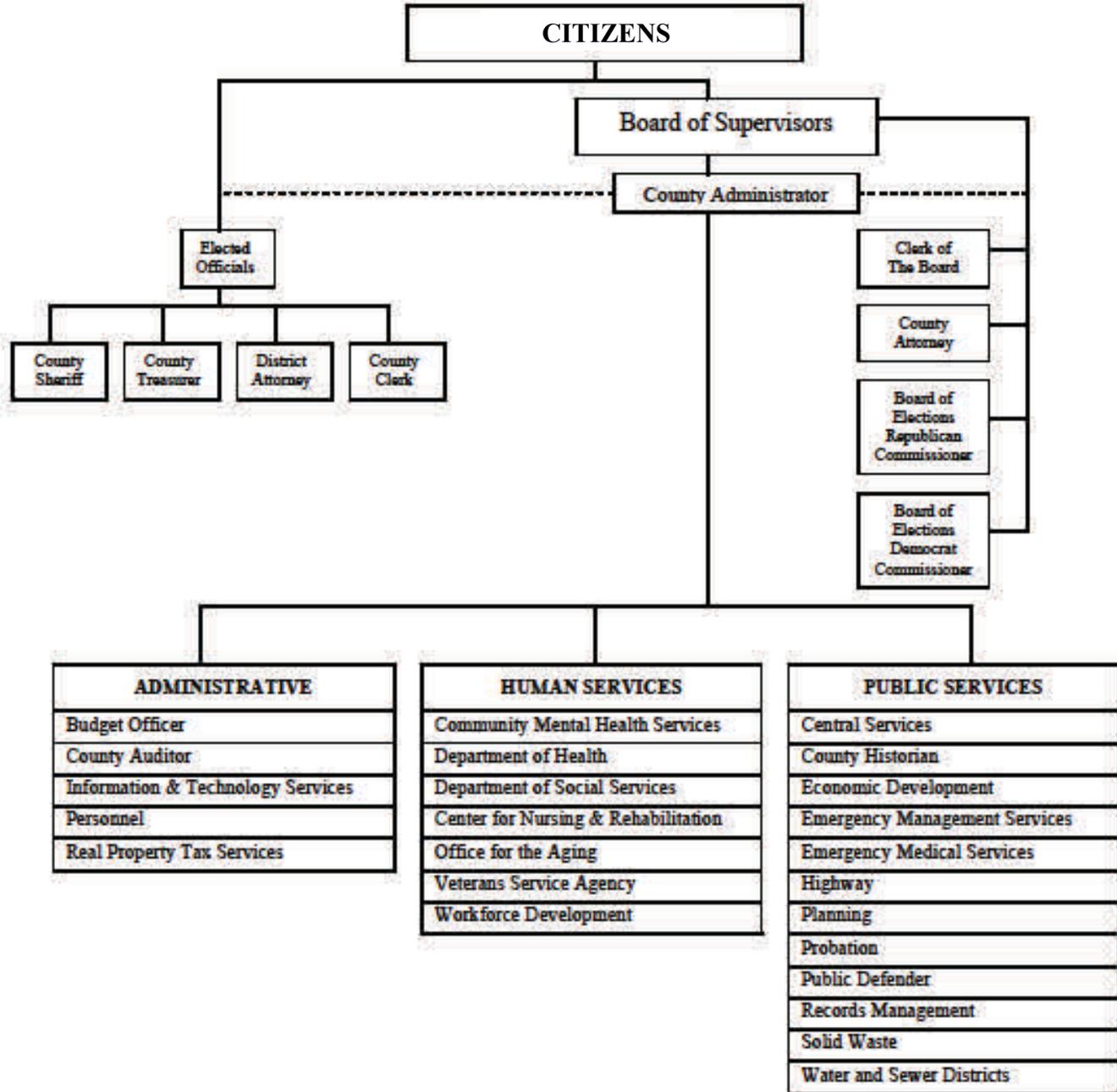
FISCAL YEAR 2017

IAN M. COYLE, COUNTY ADMINISTRATOR



2017 BUDGET IN BRIEF

LIVINGSTON COUNTY ORGANIZATIONAL CHART



ADMINISTRATIVE
Budget Officer
County Auditor
Information & Technology Services
Personnel
Real Property Tax Services

HUMAN SERVICES
Community Mental Health Services
Department of Health
Department of Social Services
Center for Nursing & Rehabilitation
Office for the Aging
Veterans Service Agency
Workforce Development

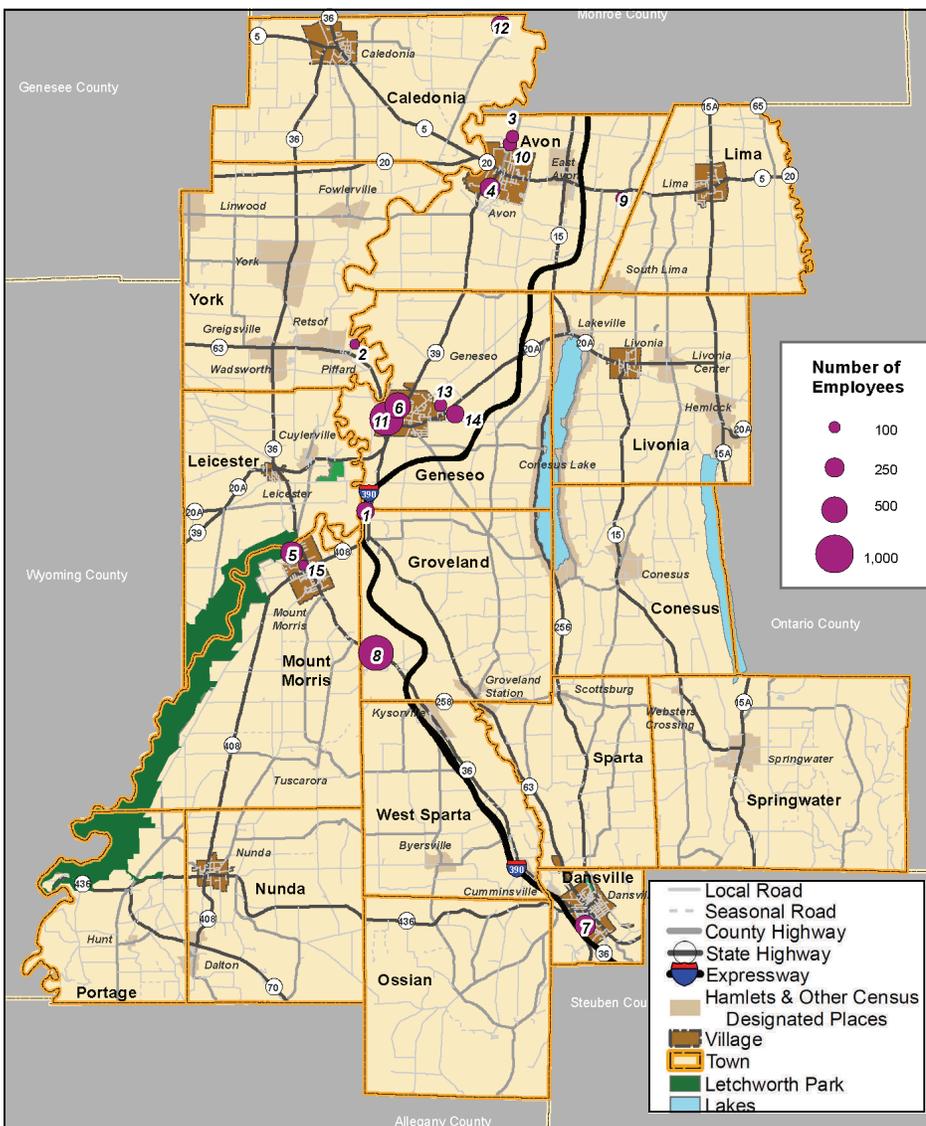
PUBLIC SERVICES
Central Services
County Historian
Economic Development
Emergency Management Services
Emergency Medical Services
Highway
Planning
Probation
Public Defender
Records Management
Solid Waste
Water and Sewer Districts



MAJOR EMPLOYERS

Agriculture, food processing and manufacturing are key industries in Livingston County. Based on the most current data available from the United States Census Bureau, manufacturers' shipments were valued at \$464 million, retail sales at \$586 million, and wholesale sales at \$220 million. The market value of agriculture products produced in Livingston County was more than \$153 million. Milk and dairy products represent nearly 60% of this total.

Other major employers are education and government. Government employers include Livingston County, the State University of New York at Geneseo, two correctional facilities near the hamlet of Sonyea in the Town of Groveland, and a regional office of the NYS Department of Environmental Conservation in the Town of Avon.



REF. #, EMPLOYER, # EMPLOYEES

1. American Rock Salt, 325
2. Arkema, 118
3. Gray Metal Products, 190
4. Kraft Foods North America, 400
5. Livingston County DSS, Health, 471
6. Livingston County Govt. Ctr., 1036
7. Noyes Memorial Hospital, 422
8. NYS Correctional Facilities, 1038
9. NYS DEC, 200
10. Star Headlight, 215
11. SUNY Geneseo, 1064
12. Livingston Associates, 361
13. Walmart Stores, 175
14. Wegmans, 326
15. Hilltop Industries, 325
16. Coast Professional, Inc., 155
17. Barilla America, 138



2017 BUDGET IN BRIEF

TOP TAXPAYERS

LIVINGSTON COUNTY TOP TEN TAXPAYERS		
<u>NAME</u>	<u>COUNTY TAXABLE AMOUNT</u>	<u>% OF TOTAL COUNTY TAXABLE*</u>
Rochester Gas & Electric	\$ 48,532,182	1.482395
National Grid (formerly Niagara Mohawk Power Corporation)	\$ 44,656,786	1.299612
NYS Electric & Gas Corporation	\$ 35,392,840	1.090011
Tennessee Gas Pipeline	\$ 31,845,480	.926775
Frontier Telecommunications of Rochester	\$ 22,646,187	.659055
Wal-Mart Real Estate Total	\$ 13,750,000	.400156
Dominion Transmission Inc	\$ 13,702,204	.398765
Gallileo Appollo IV Sub LLC	\$ 13,380,500	.389402
Harper Park Avon	\$ 12,045,800	.350560
Kraft Heinz Company	\$ 8,700,000	.253189

* Total County Taxable = \$ 3,436,162,199



2017 BUDGET IN BRIEF

POPULATION TRENDS

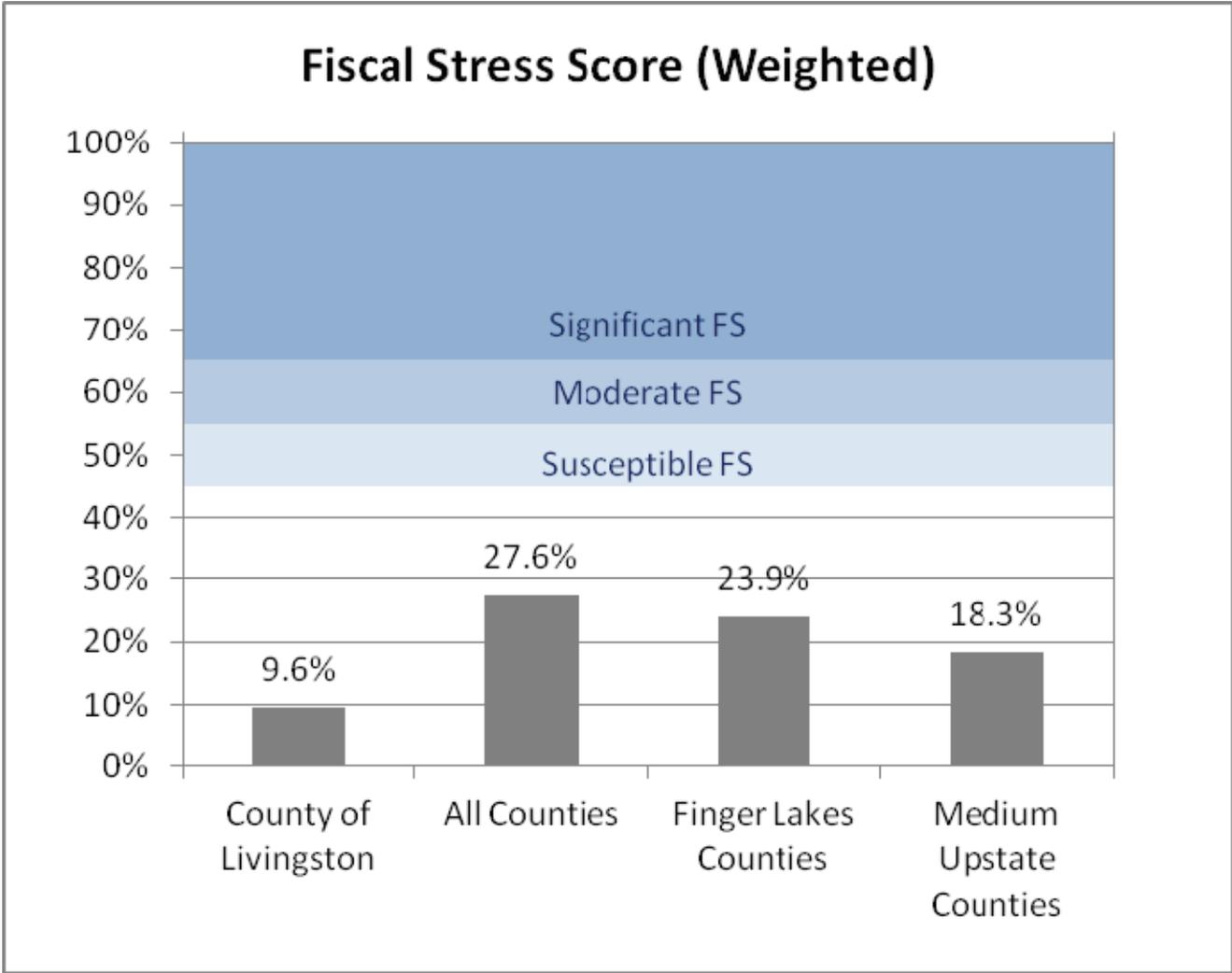
	Livingston County	New York	Source
Population, 2011-2015 estimate	64,801	19,673,174	ACS 5 Yr Estimates, 2011-2015
2010 Census	65,393	19,378,102	Census 2010
2000 Census	64,328	18,976,457	Census 2000
Population growth, 2000-2010	2%		Census 2000-2010
Population, 2020 forecast	66,179		GFLRPC, Regional Population Forecasts 2013
Density (persons per square mile), 2010	104	411.2	Census 2010
Median Age - 2011-2015 estimate	40.1 years	38.1 years	ACS 5 Yr Estimates, 2011-2015
2010 Census	39.8 years	38 years	Census 2010
2000 Census	35.3 years	35.9 years	Census 2000
School enrollment, 2011-2015 estimate	9,535 (53.3%)	3,124,064 (62.9%)	ACS 5 Yr Estimates, 2011-2015 (K-12) (% is of pop 3 yrs and over enrolled in school)
2000 Census	11,944 (61.1%)	3,584,279 (68.6%)	Census 2000 (K-12) (% is of pop 3 yrs and over enrolled in school)
Educational Attainment Rate, high school graduate or higher, 2011-2015 estimate	88.6%	85.6%	ACS 5 Yr Estimates, 2011-2015, (persons age 25+)
2000 Census	82.3%	79.1%	Census 2000, (persons age 25+)
Total households			
2011-2015 estimate	24,226	7,262,279	ACS 5 Yr Estimates, 2011-2015
2010 Census	24,409	7,317,755	Census 2010
2000 Census	22,150	7,056,860	Census 2000
Average Household size			
2011-2015 estimate	2.42	2.63	ACS 5 Yr Estimates, 2011-2015
Owner-occupied units	2.47	2.77	ACS 5 Yr Estimates, 2011-2015
Renter-occupied units	2.27	2.46	ACS 5 Yr Estimates, 2011-2015
2010 Census	2.44	2.57	Census 2010
2000 Census	2.6	2.6	Census 2000
Total housing units			
2011-2015 estimate	27,249	8,171,725	ACS 5 Yr Estimates, 2011-2015
2010 Census	27,123	8,108,103	Census 2010
2000 Census	24,023	7,679,307	Census 2000
Homeownership rate, 2011-2015 esti-			ACS 5 Yr Estimates, 2011-2015
Homeownership rate, 2009-2013 esti-	74.4%	54.2%	ACS 5 Yr Estimates, 2009-2013
Mean travel time to work, 2011-2015	25.2 minutes	32.3 minutes	ACS 5 Yr Estimates, 2011-2015
Sources: US Census Bureau, Genesee/Finger Lakes Regional Planning Council			
Prepared by the Planning Department, February 2017			



STATE COMPTROLLER'S FISCAL STRESS SCORES

Peer Group used in Comparison For All Indicators

All Counties	54
Finger Lakes Counties	9
Medium Upstate Counties	15





2017 BUDGET IN BRIEF

S U M M A R Y S T A T E M E N T

**Average single family home assessed value =
\$130,000**

County Taxes Paid in 2016 = \$1,032

County Taxes Paid in 2017 (est) = \$1,037

	<u>2016</u>	<u>2017</u>	<u>% Change</u>
TOTAL EXPENSES	\$155,825,799	\$155,795,098	(.02)%
TOTAL REVENUES	\$124,412,964	\$124,988,136	.46%
APPLIED FUND BALANCES	\$3,400,000	\$3,400,000	0%
CAPITAL BUDGET	\$950,000	\$950,000	0%
TAX LEVY	\$27,012,835	\$27,406,962	1.46%
TAX RATE	\$7.94	\$7.98	.46%



BUDGET HIGHLIGHTS

KEY CHALLENGE AREAS

- Increases in State Mandated expenses
- Zero budgeted growth in Sales Tax revenue center
- Employee and Retiree Health Insurance
- Uncertainty with State Aid and Public Defense

KEY POSITIVES

- Pension obligation stability
- Zero direct tax levy for the CNR
- CNR continued fiscal performance
- Overall Fiscal Wellness



BENCHMARKING HOW DOES LIVINGSTON COUNTY COMPARE?

We strive to be the best, most efficient county government in New York State. In the spirit of continuous improvement, the county continues to focus on specific, targeted and organization-wide benchmarking and performance measurement initiatives.

These initiatives will build off of informal benchmarking programs already in existence. The county currently measures itself against like peers* through a Benchmarking Project initiated out of the County Administrator's Office, with data collected from adopted budgets. As the data shows below, Livingston County government fares well when charted alongside our peer county governments.

	AVERAGE OF LIKE PEERS*	LIVINGSTON COUNTY
TAX LEVY	\$31.7 MILLION	\$27 MILLION
BOND RATING**	AA3	AA2
PER CAPITA GF SPENDING	\$1,632	\$1,600
PER CAPITA TAXES	\$499	\$419

*like peers are counties of Ontario, Steuben, Wayne, Madison, Warren, Herkimer, Washington, Columbia, Otsego, Genesee, Greene, Allegany, Orleans and Wyoming. They range from a population of 42,883 to 107,931 with a mean population of 66,671. Data collected from 2014 NYSAC Directory and 2017 Adopted County Budget

** Bond rating is as of 2014- Moody's Investor Services, Inc.



2017 BUDGET IN BRIEF

DEBT SERVICE

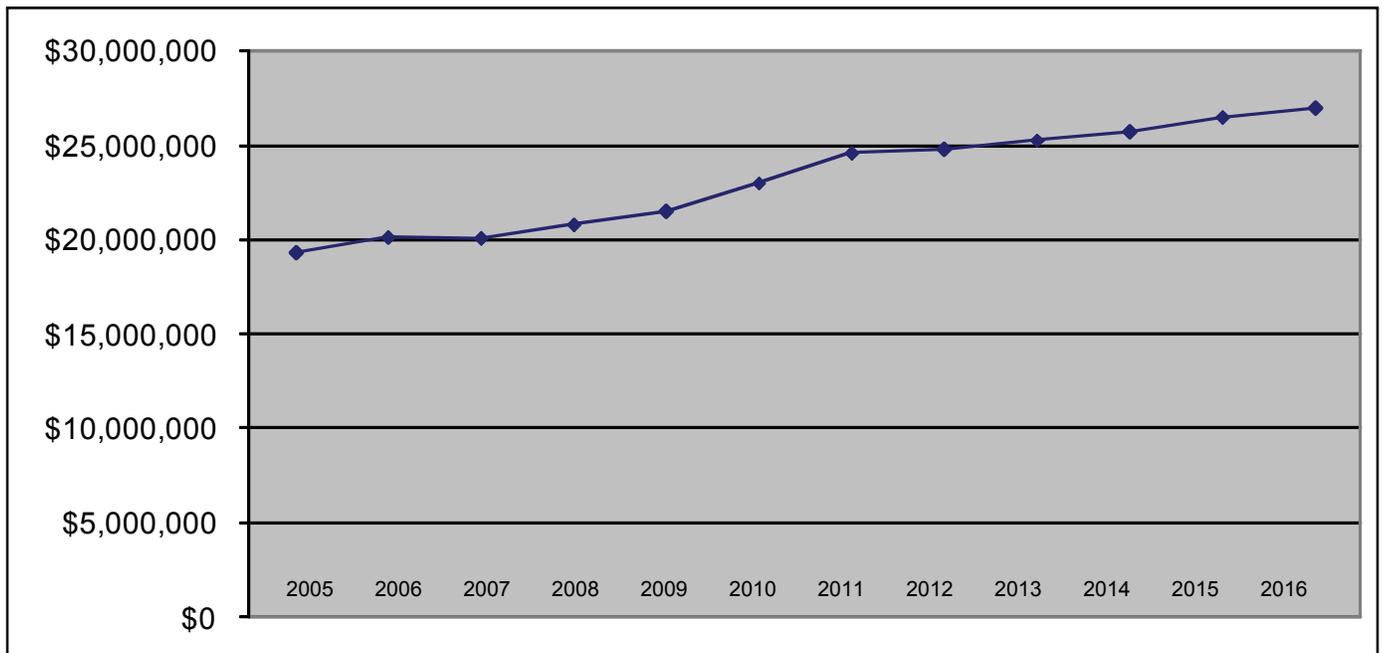
Debt Schedule											
12/31/2016											
Purpose	Type	Date of Issue	Interest Rate	O/S @ 1/1/2016	Principal Due 2017	Interest Due 2017	O/S @ 12/31/2017	Principal Due 2018	Interest 2018	Fund	Comment:
EFC Water Zone 1	SB	3/1/1999	1.22%	260,000	85,000	4,598.42	175,000	85,000	2,991.75	F	
American Rock Salt	SB	4/15/2002	4.25%	175,000	40,000	12,425.00	135,000	40,000	9,585.00	A	Reimb. By ARS
EFC Livonia Center Sewer	SB	3/4/2004	2.025%	205,000	10,000	8,995.21	195,000	10,000	8,582.96	G	
CNR Construction	SB	5/1/2005	4.25%	26,495,320	1,089,100	947,595.74	25,406,220	1,141,000	902,993.74	E	Refunded 10/14/12
Water District #1	SB	5/1/2005	4.25%	1,611,300	65,900	57,516.76	1,545,400	69,000	54,818.76	F	Refunded 10/04/12
Rural Dev. Conesus Wtr Zone 2	SB	8/1/2005	4.125%	492,000	13,000	20,295.00	479,000	14,000	19,758.76	F	
Rural Dev. Scottsburg Zone 5	SB	7/28/2006	4.50%	502,000	12,000	22,590.00	490,000	13,000	22,050.00	F	
EFC Groveland Station Sewer	SB	8/3/2006	0.00%	643,000	34,000	0.00	609,000	34,000	0.00	G	
Barilla Infrastructure	SB	5/15/2007	3.750%	260,000	260,000	5,005.00	0	0	0.00	A	
CNR	SB	5/15/2007	3.750%	2,395,000	175,000	91,826.25	2,220,000	185,000	84,896.25	E	
Conesus Sewer	SB	10/30/2008	0.000%	540,414	27,938	0.00	512,476	27,938	0.00	G	
Jail Expansion	SB	7/15/2009	3.500%	13,360,000	1,445,000	517,618.76	11,915,000	1,505,000	467,043.76	A	
Millennium Dr. Dialysis	SB	2/1/2011	3.000%	1,600,000	135,000	54,157.50	1,465,000	140,000	50,032.50	A	
TOTAL:				48,539,034	3,391,938	1,742,624	45,147,096	3,263,938	1,622,753		



2017 BUDGET IN BRIEF

PROPERTY TAX LEVY HISTORY

Year	County Tax Levy	Equalized Full Taxable Value
2005	\$19,321,285	\$2,349,298,212
2006	\$20,138,418	\$2,381,094,053
2007	\$20,110,428	\$2,894,283,336
2008	\$20,812,423	\$2,931,719,073
2009	\$21,531,448	\$2,965,369,902
2010	\$23,018,475	\$2,991,909,885
2011	\$24,595,908	\$3,203,919,363
2012	\$24,798,934	\$3,229,863,862
2013	\$25,277,142	\$3,252,618,149
2014	\$25,750,862	\$3,279,529,470
2015	\$26,501,881	\$3,373,615,081
2016	\$27,012,835	\$3,402,189,918





FUND BALANCE

The County's Fund Balance Policy, adopted via resolution 2011-431 in December 2011, specifies the usage and treatment of fund balance. The County will maintain an adequate fund balance in its general fund to provide flexibility and to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures), to ensure stable tax rates, to provide for one-time opportunities and to retain favorable credit ratings. The County will endeavor to maintain unassigned fund balances in its general fund of twenty percent (20%) of regular general fund operating expenditures, net of local sales tax distribution. This amount provides the liquidity necessary to accommodate the County's uneven cash flow, which is inherent in its periodic tax collection schedule, and to respond to contingent liabilities.

The year-end 2016 unaudited financial statements show fund balances in the three major funds as follows:

- General Fund - \$28,340,436
- Highway Fund - \$3,717,255
- Enterprise Fund (CNR) - \$4,339,541