
2019 Budget in Brief

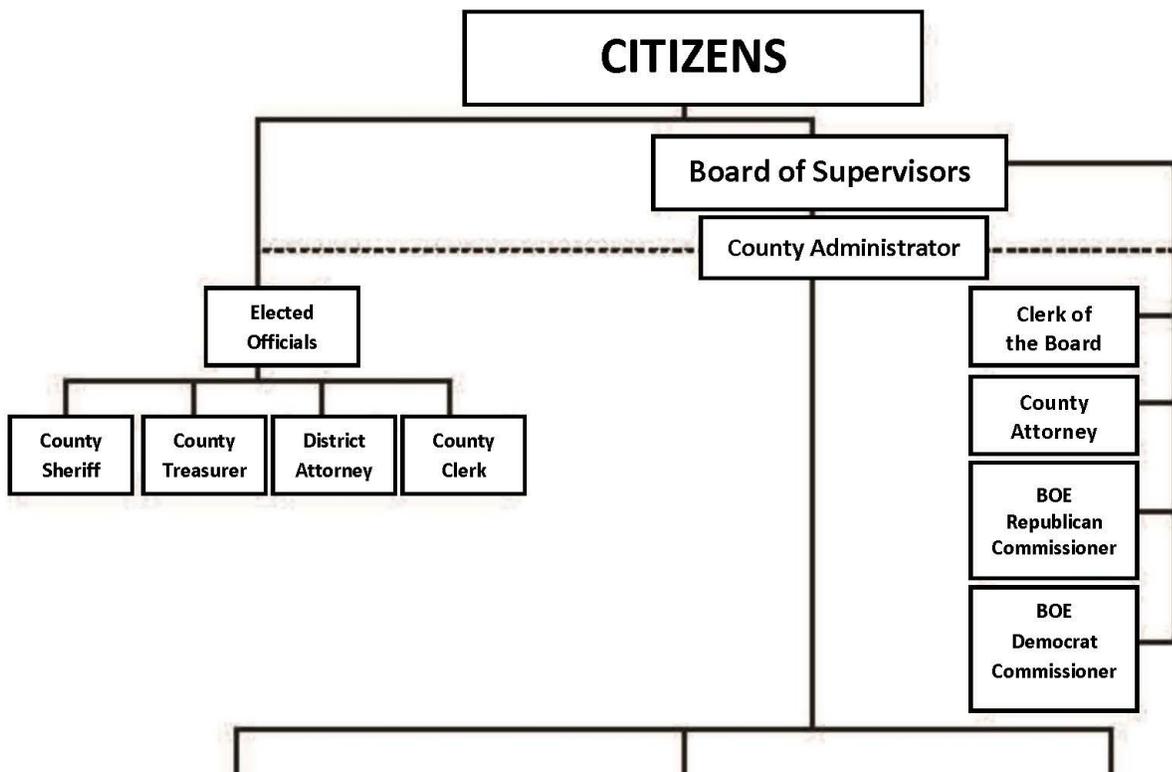
Livingston County, New York



Ian M. Coyle, County Administrator

2019 Budget in Brief

LIVINGSTON COUNTY ORGANIZATIONAL CHART



ADMINISTRATIVE
Budget Officer
County Auditor
Grants & Public Information
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
Conflict Defender
County Historian
Economic Development
Emergency Management Services
Emergency Medical Services
Highway
Planning
Probation
Public Defender
Records Management
Solid Waste
Water & Sewer Districts

2019 Budget in Brief

Livingston County Top 10 Taxpayers

<u>NAME</u>	<u>COUNTY TAXABLE AMOUNT</u>	<u>% OF TOTAL COUNTY TAXABLE*</u>
Niagara Mohawk dba National Grid	\$58,686,941	1.6%
RG&E	\$48,059,470.00	1.3%
Tennessee Gas	\$43,064,680.00	1.2%
NYS Electric/Gas	\$41,234,196.00	1.1%
Dominion Transmission	\$22,448,260.00	0.6%
Frontier Telephone	\$21,212,387.00	0.6%
Wal-Mart	\$13,750,000.00	0.4%
TDC Genesee LLC	\$12,997,900.00	0.4%
Harper Park Ave.	\$12,045,800.00	0.3%
RW Geneseo LLC	\$9,628,100.00	0.2%

***Total County Taxable = \$3,704,627,024**

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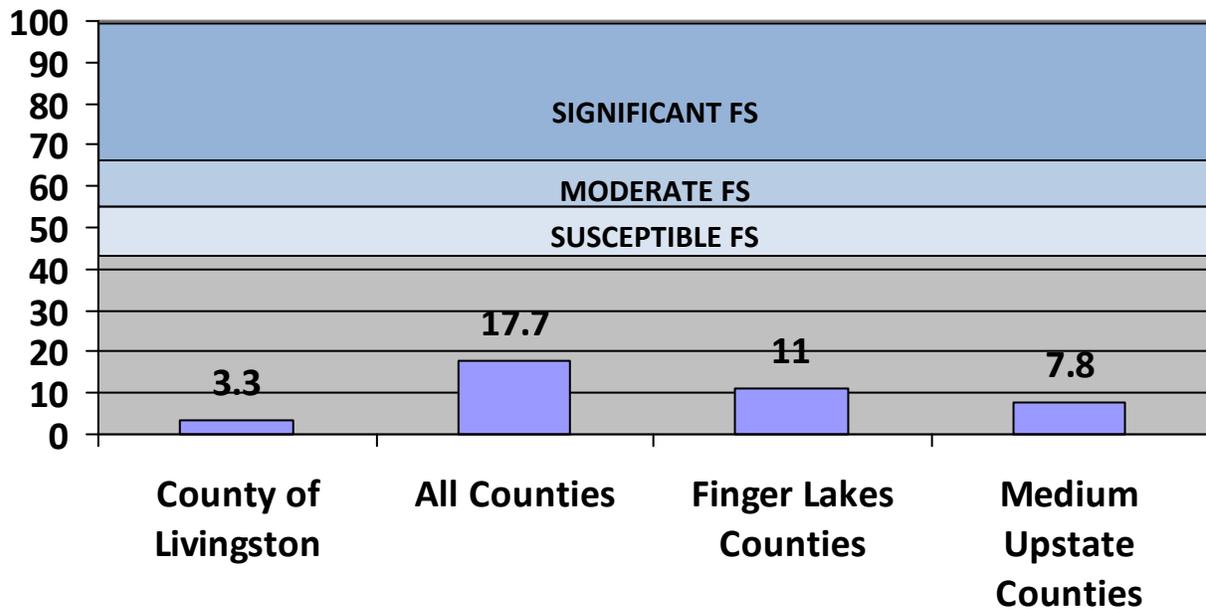
State Comptroller's Fiscal Stress Scores

Peer Group used in Comparison for All Indicators

All Counties: 53

Finger Lakes Counties: 9

Medium Upstate Counties: 15



2019 Budget in Brief

Multi-Year Budget Trend Report

Average single family home assessed value: \$140,000

County taxes paid in 2018: \$1,149

County taxes paid in 2019 (est.): \$1,096

	2018	2019	% CHANGE
TOTAL EXPENSES	\$161,464,173	\$159,374,035	-1.3%
TOTAL REVENUE	\$129,845,650	\$127,067,935	-2.1%
APPLIED FUND BALANCES	\$3,300,000	\$3,300,000	0%
CAPITAL BUDGET	\$950,000	\$950,000	0%
TAX LEVY	\$28,318,523	\$29,006,100	2.4%
TAX RATE	\$8.21	\$7.83	-4.6%

2019 Budget Highlights

Key Challenge Areas:

1. State mandated expenses (Medicaid, etc.)
2. Long-term viability of the General Fund IGT match
3. Maintenance of Sales Tax trends

Key Positives:

1. Strong continued Sales Tax growth
2. Healthy reserves, strong Fund Balance position
3. New state aid for Public Defense

2019 Budget in Brief

Benchmarking: How Livingston County Compares

We strive to be the best, most efficient County Government in New York State. With that goal in mind, we continue to benchmark and compare our targeted and budget-wide data with those from like peers* throughout New York State.

	AVERAGE OF LIKE PEERS	LIVINGSTON COUNTY
TAX LEVY	\$31.9 Million	\$29 Million
BOND RATING**	Aa3	Aa2
PER CAPITA GF SPENDING	\$1,599	\$1,598
PER CAPITA TAXES	\$500	\$433

*Like peers are the counties of Ontario, Steuben, Wayne, Madison, Warren, Herkimer, Washington, Columbia, Otsego, Genesee, Greene, Allegany, Orleans and Wyoming. They range from a population of 42,000 to just over 100,000, with a mean population of around 66,000.

**Bond rating is as of 2016 from Moody's Investors Services, Inc.

2019 Budget in Brief

Debt Service

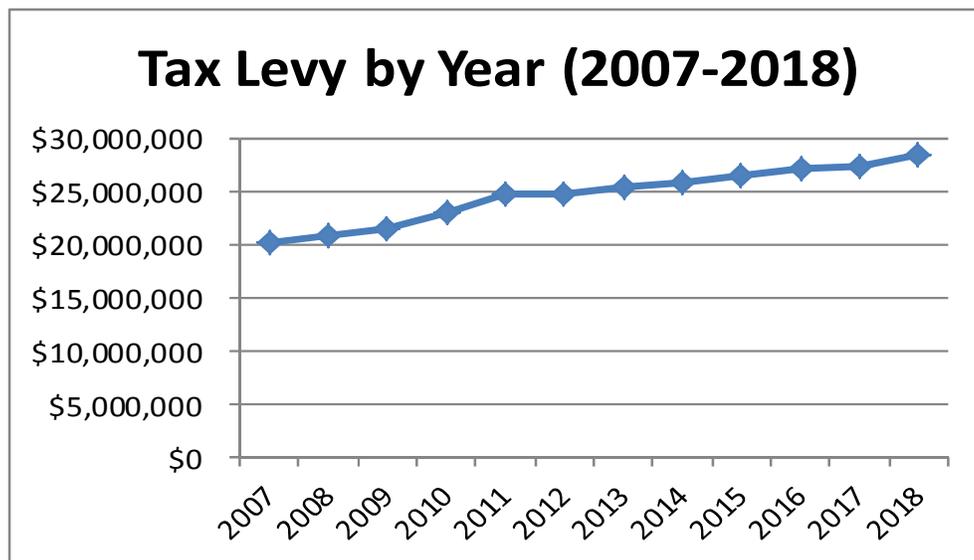
2019 Debt Schedule

Purpose	Type	Date of Issue	Interest Rate	O/S @ 1/1/2019	Principal Due 2019	Interest 2019	O/S @ 12/31/2019	Principal Due 2020	Interest 2020
EFC Water Zone 1	SB	3/1/1999	1.22%	90,000	90,000	2,207.25	0	0	0.00
American Rock Salt	SB	4/15/2002	4.25%	95,000	45,000	6,745.00	50,000	50,000	3,550.00
EFC Livonia Center Sewer	SB	3/4/2004	2.025%	185,000	10,000	8,166.51	175,000	10,000	8,166.51
CNR Construction	SB	5/1/2005	4.25%	24,265,400	1,192,900	856,315.74	23,072,500	1,249,500	801,220.24
Water District #1 (East Lake)	SB	5/1/2005	4.25%	1,474,600	72,100	51,996.76	1,402,500	75,500	48,667.26
Rural Dev. Conesus Wtr Zone 2	SB	8/1/2005	4.125%	465,000	14,000	19,181.26	451,000	15,000	18,603.75
Rural Dev. Scottsburg Zone 5	SB	7/28/2006	4.50%	477,000	13,000	21,465.00	464,000	14,000	20,880.00
EFC Groveland Station Sewer	SB	8/3/2006	0.00%	575,000	34,000	0.00	541,000	34,000	0.00
Barilla Infrastructure Refunded 10/16	SB	10/1/2016	3.000%	0	0	0.00	0	0	0.00
CNR Refunded 10/16	SB	10/1/2016	3% VAR	1,830,000	170,000	66,900.00	1,660,000	180,000	60,750.00
Conesus Sewer	SB	10/30/2008	0.000%	484,538	27,938	0.00	456,600	27,938	0.00
Jail Expansion	SB	7/15/2009	3.5% VAR	0	0	0.00	0	0	0.00
Jail Expansion Refunding 10/16	SB	10/1/2016	3.000%	10,000,000	1,505,000	344,725.00	8,495,000	1,570,000	290,750.00
Millennium Dr. Dialysis	SB	2/1/2011	3.000%	1,325,000	145,000	45,757.50	1,180,000	150,000	41,182.50
Energy Performance Contract (BOA)	CL	11/21/2017	2.677%	2,626,266	156,910	69,261.98	2,469,356	161,138.41	65,033.39
TOTAL:				43,892,804	3,475,848	1,492,722	40,416,956	3,537,076	1,358,804

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Property Tax Levy History

YEAR	COUNTY TAX LEVY	EQUALIZED FULL TAXABLE VALUE
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
2017	\$27,406,962	\$3,436,162,199
2018	\$28,318,523	\$3,449,128,124



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 (i.e., 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 further endeavor to maintain unassigned fund balances in its general fund of 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 projected year-end 2018 financial statements show fund balances in the three major funds as follows:

- General Fund: **\$23,170,911**
- Highway Fund: **\$9,709,389**
- Enterprise Fund: **\$1,623,092**