



GENESEE COUNTY

2024 PROPOSED BUDGET



Budget Presentation Outline

Budget Preparation Process

Budget Highlights

Budget Challenges

Response to Challenges

Closing Remarks and Where is the County Headed

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

Budget Preparation Process

Budget Instructions

- To Departments – hold net County Support flat
- Outside Agencies – hold net County Support flat
 - Last years increase needs to be requested again and justified
 - Legislature is making key investments in the community
 - Ag in the Classroom, workforce development and public safety investments made with the extra funding
- GCC – hold County support to previously agreed to \$50K increase

Manager's Office Team Approach to Budget Review

Clear Understanding that Tax Cap Override was Off the Table

Budget Highlights

2024 Recommended All Funds Budget is \$182,790,077

- Increase of \$ 20,114,580

2024 Recommended General Fund Budget is \$138,320,019

- Increase of \$13,964,243

Significant Drivers of Increased Budget

- \$400K Increased 18b rate
- \$1.1 million NYS Retirement System cost increase
- \$1 million Increase in Medicaid Local Share
- \$500K Increased commodity prices in County Road Fund – gas, oil, stone, etc
- \$450K 6 new positions tied to the new County Jail
- \$500K New Ambulance Contracts

Budget Highlights - continued

2024 Recommended Property Tax Levy of \$32,722,377

- Increase of \$641,615 or 2.00%
- Tax Rate **Decrease** from \$8.45 to \$8.08, approximately 4.38%

2024 Recommended Fund Balance Usage of \$1,500,000 and \$1,041,503 of Reserve Fund Usage

2024 Recommended Budget Continues Increased \$1million Infrastructure Spending

- \$1 million on large span culverts

2024 Positions Created in the Budget

- Jail –6 full time Corrections Officers, of which 3 are partial year
- Central Services– 1 full-time, partial year custodial worker position for new jail

Personnel Moves Re-Prioritize County Resources to Better Serving the Public

Budget Highlights - Investments

Public Safety Positions

- Investigator in the Sheriff's Office to better serve the public by tackling a growing backlog of cases
- 911 Dispatcher to provide more stability to a critical service for the community

Public Health Position

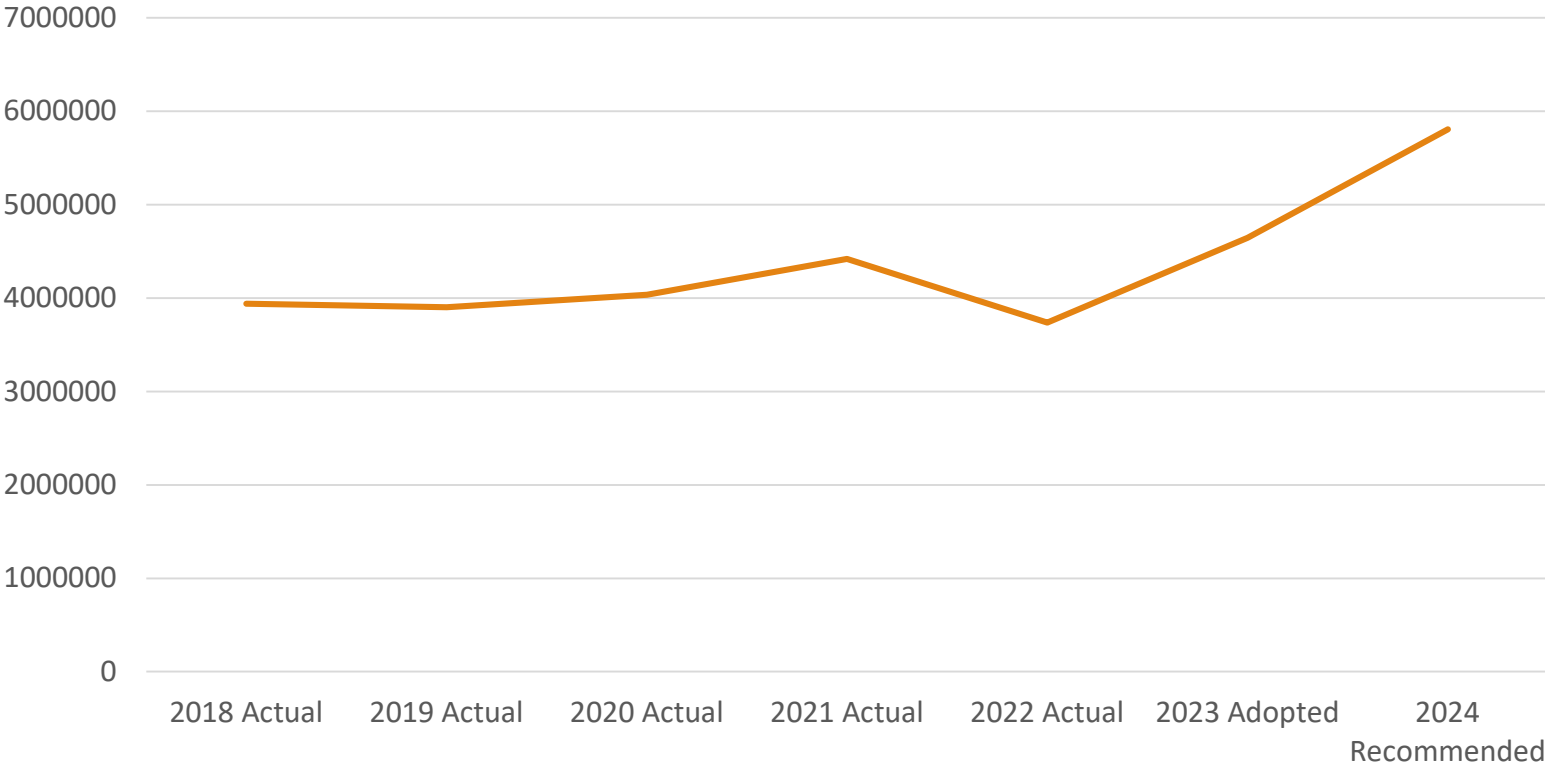
- Director of Health Promotions (100% grant funded) will help to educate the community on better healthy living choices, they will provide communications to the local media and public on public health matters, including emergencies along with serving as the training resource for the County on topics that include first aid/CPR/AED, blood borne pathogen, food safety and Naloxone.

Infrastructure

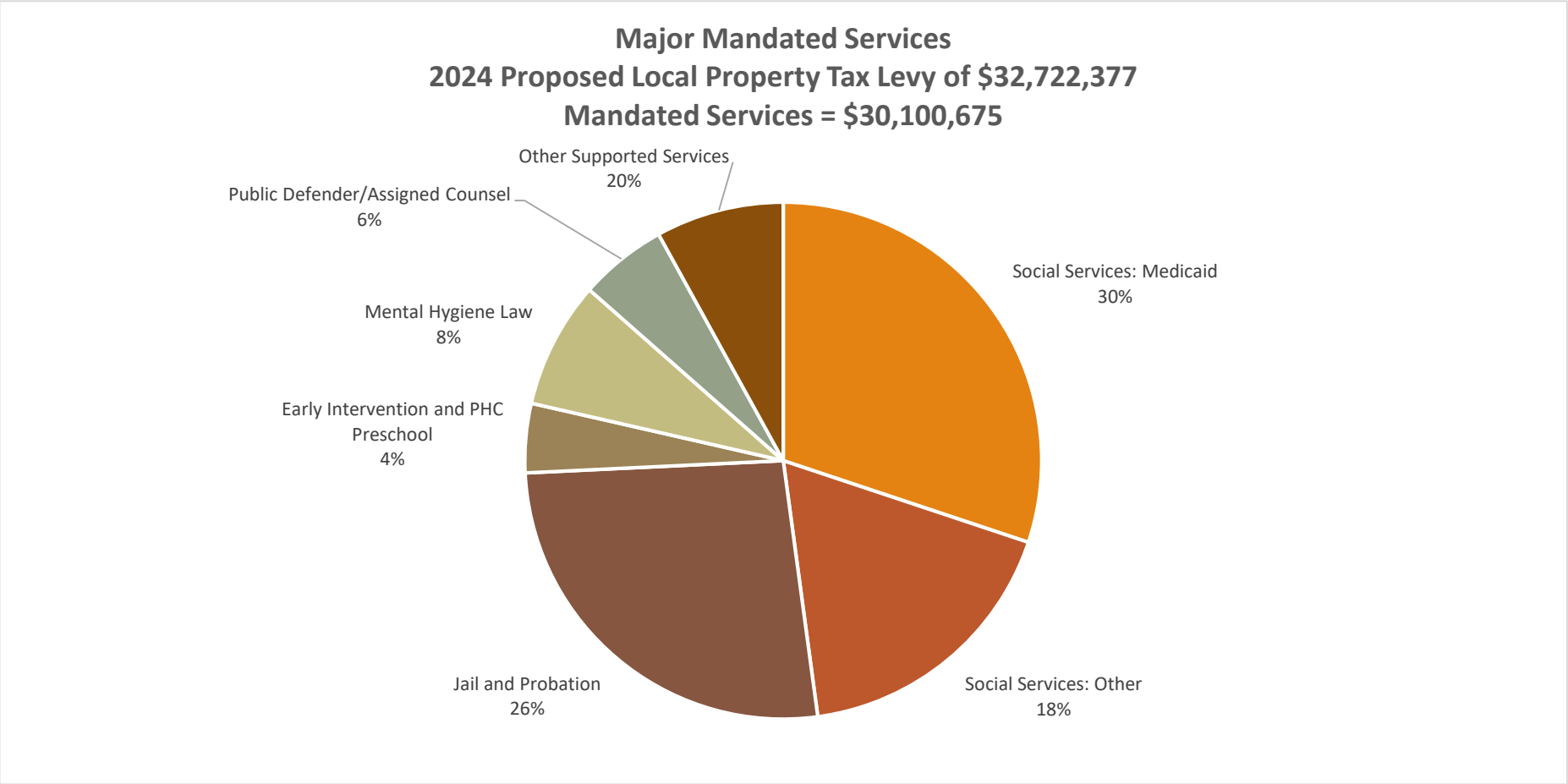
- Continuing the \$1 million in additional funding towards replacing County owned culverts and bridges which started with the 2021 budget
- Over \$4 million in capital projects and asset acquisition purchases utilizing 1% sales tax monies
 - Airport upgrades, building maintenance, IT upgrades, Sheriff equipment upgrades (tasers, body cameras, guns), Highway equipment replacement, etc.

Budget Challenges – Rising Employee Retirement Costs

2024 Retirement Cost Increase of 25%



Budget Challenges – No End in Sight for Mandate Relief



Budget Challenges

New County Jail

- Construction cost -\$70 million
 - \$4.1 million debt service payment
- Operating Cost Increase
 - 8 new positions tied to the new jail
 - Phased in start dates to limit impact on the 2023 budget

County Water System

- Phase II completion - \$27+ million
- Phase III - \$150+ million

Inflationary Cost Increases

County Responses to Budget Challenges

Fund Balance Utilization - \$1,500,000

FMAP Reserve Utilization - \$1,004,488

Raising the Tax Levy – Staying Under the Tax Cap

- Tax Cap Allowance is \$1,150,196
- Levy Increase is \$629,035
- 3rd Consecutive Year Staying Well Below Tax Cap

2024 NYS Tax Cap Calculation

Total Property Taxes levied for 2023	\$ 31,451,727
<i>Multiplied by Quantity Change Factor</i>	<i>x 1.0065</i>
Total Prior Year Tax with Economic Growth	\$ 32,289,287
<i>Add PILOT payments receivable in 2023</i>	<i>+ 610,000.00</i>
Tax Base Before Inflation	\$ 32,899,287
<i>Multiplied by allowable levy growth</i>	<i>x 1.0200</i>
Total Prior Year Tax with Inflation	\$ 33,557,273
<i>Subtract PILOT payments receivable in 2023</i>	<i>- 632,000.00</i>
	\$ 32,925,273
<i>Add Carryover of prior fiscal yr.</i>	<i>+ 489,028.84</i>
<i>Add Excludable portion of retirement</i>	<i>+ 40,830.00</i>
NYS Reportable Tax Levy Limitation for 2023	\$ 33,454,682

Allowable Levy Growth = \$1,373,920

Allowable Levy Growth Percentage = 4.28%

County Responses to Budget Challenges

Continued Fresh Perspective on Budget Review with Full Management Team Involved

- Minimized potential for misunderstandings between departmental budget meetings and implementation of changes
- Creative ideas on capturing additional State aid
- Provides a checks and balances system between departments and County Manager's Office
- Strategy of being more optimistic with revenue projections and aggressive on expense projections
 - If expense projections are missed the Manager's Office will work with Departments to cover the shortage
 - Future budgets will be adjusted accordingly

Factors to Monitor Closely in 2024 –

potential significant budgetary impacts

Sales Tax Revenues

- How much will the recent growth decline if a recession hits?
- Volatile gasoline prices a large impact on sales tax revenue

Water Phase 3 Design Cost Estimates

- County's ability to secure outside funding to offset costs

Jail Construction Progress & Jail Population

2023/2024 NYS budget

- NYS budget deficits are always a concern for new state mandates

Two labor union contracts expiring 12/31/22

- CSEA
- SEA

Team Effort

Department Heads Held the Line

Several Department Heads Provided Valuable Guidance

- Treasurer's Office
- Human Resources

Legislature Provided Clear Guidance through out the Process

Manager's Office Staff Worked Long Hours to Help Deliver this On-Time and Under the Tax Cap Budget

Next Step

From this point the budget is in the hands of the Genesee County Legislature

Future budget meetings to be held to arrive at a consensus with the Legislature and make changes to the Manager's recommended budget

Budget adoption scheduled for November 21st

Feedback and input from the community is welcomed