



## **Tioga County Worksession Minutes** **November 5, 2020 – 1:00 p.m.**

### **Legislators present:**

Legislator Balliet  
Legislator Hollenbeck  
Legislator Mullen  
Legislator Roberts  
Chair/Legislator Sauerbrey  
Legislator Standinger  
Legislator Sullivan  
Legislator Weston

### **Legislators absent:**

Legislator Monell

### **Staff present:**

Peter DeWind, County Attorney  
Jackson Bailey, Budget Officer  
Cathy Haskell, Clerk of Legislature  
Diane Stephens, Secretary to County Attorney  
Gary Howard, Sheriff

**Call Meeting to Order:** Chair Sauerbrey opened the meeting at 1:05 p.m.

**Budget Update:** Budget Officer Bailey reviewed the 2021 Tentative Budget and presented a Tentative Budget Brief, which he plans to present at the budget hearing. Topics are:

- Tioga County Budget Directives
- Tentative Budget Fact Sheet
- Current Year Adopted vs. Tentative Appropriations
- Objects of Expense
- Function of Government
- Top Costs
- Outside Agency Funding
- State Mandated Services
- Capital Costs and Projects
- Current Year Adopted vs. 2021 Estimated Revenues
- Objects of Revenue
- Funding Streams
- Sales Tax Trends
- Budget Summary
- Budget Analysis

- Future Challenges
- Real Property Tax Levy
- Property Tax Cap
- Allowable Levy Growth
- Apportionment
- Exemption Impact
- County Tax Rate by Town
- Composite Tax Rate

Some of the items noted were:

State Aid is budgeted at 80% of the original estimate due to the anticipated 20% reduction in State Aid from NYS;

Sales Tax is budgeted at 90% of 2020 original budget amount based on 2019 actual and 2020 trends;

Tioga County continues to remain under the tax cap;

Tioga County remains in compliance with their Fund Balance Policy;

Budgeted expenditures are down \$2,598,772 (3% decrease) and total appropriations are down \$2,990,291 (3.47% decrease);

41% of General Fund expenditures are for DSS and Health (\$31,772,000);

Top costs are for salaries, health insurance, Medicaid and pensions;

The 10% cut in Outside Agency funding results in a total reduction of \$138,881 (13.23% decrease);

The largest mandated service is Medicaid;

Mandated services account for 92% of the total tax levy (Total tax levy is \$24,948,721). Chair Sauerbrey asked Mr. Bailey to stress this when presenting the budget at the public hearing.

Total tentative estimated revenues are \$83,602,196 (with applied surplus from the fund balance of \$5,032,958 and real property taxes of \$24,948,721), a difference of \$2,598,772 from the 2020 adopted budget (decrease of 3.01%);

State Aid revenue with the anticipated 20% cut applied results in a \$3,173,559 reduction from 2020 and reduction in the total revenues of \$4,643,914;

Estimated amount to appropriate from Fund Balance or reserve is \$5,031,658;

Net amount of tax levy is \$24,948,721, an increase of \$294,612 from 2020;

State mandates continue to constrict counties;

The 7-year average increase in the tax levy is 1.73%;

Total exemption impact is \$4,902,147,401; 73.58% of which is county owned property;

The composite tax rate (average county tax rate) is \$8.61 per thousand of assessed value.

Regarding future challenges, Legislator Sullivan stated they were fortunate with this budget that there was not a negative impact to services to residents or staffing. However, both of those are in jeopardy going forward. Providing and preserving services and associated staffing to provide those services should be noted as a future challenge.

The Legislators asked that the Real Property Tax Levy PowerPoint slide be eliminated from the presentation at the budget public hearing.

The Legislature thanked Mr. Bailey for his work. Mr. Bailey handed out copies of the budget letter to the Legislature and briefly reviewed it with them.

Mr. Bailey stated he did "fluff up" the budget regarding salaries and fringe in anticipation of the changes in the remaining Union contracts.

**Approval of Worksession Minutes:** Upon motion of Legislator Roberts, seconded by Legislator Sullivan and unanimously carried, the minutes of the October 22, 2020 work session were approved.

**Action Items:** None

**Legislative Support:** Legislative Clerk Haskell asked for approval of her minutes from October 8, 2020. On motion of Legislator Standinger and seconded by Legislator Sullivan, and unanimously carried the minutes were approved.

Ms. Haskell reported the following:

Notification was received from the Department of State that Local Law No. 1 of 2020 (Tioga County Mandatory Source Separation Law) is on file.

There is a resolution to be adopted at the next meeting regarding the Hotel and Motel Tax Local Law.

The budget hearing will be live streamed on the County's YouTube channel and it will be available on the County's website with an email set up for comments.

Interviews are being held for the Deputy Legislative Clerk position. Ms. Haskell received three applications from internal candidates. She anticipates choosing someone from these three candidates and will present that choice at the second worksession in November. A resolution will be done in December for a hire date of January 4, 2021.

Legislator Sullivan asked Ms. Haskell if she received any external applicants. Ms. Haskell stated that she did, even though the canvas was not sent out externally. She focused on the internal candidates for this reason and would have considered external candidates if she had not felt able to hire someone from the internal candidates.

Ms. Haskell stated the budget hearing would be held on Tuesday November 10 at 9:30 with Budget Officer Bailey presenting the budget. The regular Legislative meeting will be at noon with Legislator Monell leading the prayer, pledge and vote.

Ms. Haskell reported there is one proclamation, which will just be noted in the minutes of the November 10, 2020 Legislature meeting. Ms. Haskell reviewed the agenda and resolutions.

Legislator Sullivan had questions about the resolution for the Black Creek software purchase for the Jail security system. Budget Officer Bailey explained there was a substantial amount of revenue from housing inmates from other counties, which went into the general fund. Those funds will be drawn out of the general fund to pay for this software. Mr. Bailey stated the revenue from this was approximately \$300,000 in 2019 and 2020, which was above the budgeted amount of \$150,000.

Legislator Sullivan asked Sheriff Howard and Mr. Bailey what was going to be done as we move forward to ensure that 5-10 years from now when an upgrade is needed again, this has been taken care of. Mr. Bailey stated the cost needs to be put in a five-year plan and he and the Chief Accountant will make sure that it is budgeted for yearly, put into a reserve and earmarked clearly for this expense. He stated that Mr. Camin was aware of the need for this upgrade purchase, but it was never included in the IT capital plan.

Legislator Mullen remarked that the resolution for Cayuga Counseling Services was a bargain. Housing adolescent offenders can cost up to \$1300 a day, so this alternative is worth the cost.

**Other:** None

**Executive Session:** Legislator Mullen motioned to move into Executive Session, seconded by Legislator Hollenbeck to discuss a personnel matter at 1:50 p.m. with Budget Officer Bailey remaining in attendance. Executive Session adjourned at 1:59 p.m.

Meeting adjourned at 1:59 p.m. Next Worksession scheduled for November 19, 2020 at 10:00 a.m.

Minutes submitted by Diane Stephens.