

ACTION SUMMARY
Expanded Budget Committee #1
September 17, 2007
3:00 p.m.
Legislative Chambers

APPROVED

Present: 12 Legislators (Legislator Randall arrived at 3:17 p.m.; Legislator Booth arrived at 3:19 p.m.; Legislator Herrera arrived at 3:20 p.m.; and Legislator Mackesey arrived at 3:27 p.m.).

Not Present: 3 (Legislators Dennis, McBean-Clairborne, and Shinagawa).

Call to Order

The meeting was called to order at 3:05 p.m.

Overview of Budget Information

Mr. Whicher, County Administrator, and Ms. Jayne, County Administration, provided an overview of the budget books and the documents included and made the following presentation:

Mr. Randall arrived at this time (9 members present).

Over-Target Requests (OTR)

Section includes:

- 2007 Modified Budget
- Requested Budget
- County Administrator Recommended Budget
- OTR \$043 (Page 59)
 - Three request categories:
 - Target restoration
 - Maintenance of Effort
 - New Initiatives
 - Narrative and account breakdown
- The right includes the page number that cross-references the department's budget (white pages).
- TILOR (Target in Lieu of Rollover)
 - Use rollover funds to cover ongoing expenses
 - There are two:
 - Planning OTR #067 \$20,000
 - Probation OTR #073 \$6,002
- New Initiatives requesting target funding were not funded under the 2% guideline
 - County Administrator recommendation is noted in his comments

Please note: Human Service Agencies' and Rural Libraries' requests are not in priority order

Mr. Booth arrived at this time (10 members present).

General Revenue Summary

Section includes:

- County Cost – Expenditures
- Revenues
- Tax Information
- Rollover
- Fund Balance
- Over-Target Requests

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- County Cost
 - Mandates - +\$500,000
 - Non-Mandates - +\$1,800,000
 - Total Over-target Requests – Non Capital
 - Total Over-target Requests – Capital
 - Rollover Used
 - Contingent Recommended
 - Insurance Reserve
 - Capital & Debt Service
 - Total Local Share Expenditure and Revenue +\$870,000

Ms. Herrera arrived at this time (11 members present).

- Revenues
 - Sales Tax – increased by 3.7% or \$1M
 - Other General Revenues (pages following)
 - Property Tax
 - Fund Balance
 - Rollover Used
 - Other Fund Appropriations
 - Debt Service Fund Balance – (SWN)
- Tax Rate
 - Assessed Value - +1.4%
 - Tax Levy Change - +2%
 - Tax Rate Per thousand - +\$.04
 - Change in Tax Rate - +.6%
- Use of Fund Balance
 - Rollover Used - \$399,318 (Line 25)
 - \$1M to reduce the tax levy (Line 31)
 - Note: 2007 Contingent Fund
 - Capital Program - \$778,580
 - Major items:
 - \$206,400 Highway Federal Aid Projects
 - \$200,000 HR/Payroll System
 - \$290,000 Emergency Generators
- Fund Balance Used
 - Program Expense - \$1,400,467
 - Major items are:
 - \$350,000 for ongoing building maintenance (requested as target)
 - \$116,900 for Tompkins County Public Library (\$91,900 requested as target)
 - \$161,512 for Mental Health Department (\$74,227 requested as target)
 - \$210,352 for Social Services (\$158,725 requested as target)
- Deferred Tax Levy Increase
 - State-Wide Wireless Network \$400,000
 - Building Maintenance \$350,000
 - TILOR \$26,000
 - Other Potential
 - Workforce Development \$102,455
 - Aquifer Study \$80,000

Ms. Mackesey arrived at this time (12 members present).

Fiscal Target

- Base budget for departments, agencies and general government programs.
 - Includes a five year history
 - Fringe was added to 2008 for comparison purposes. (Page 15)
 - Assigned Counsel (Page 52) reduction \$210,000

Rollover Summary

- There is \$232,326 surplus funds rolling forward to 2008-09
- Charts represent five-year history.
 - Available balance from 2007 to use in the 2008 budget
 - 2009 represents the 2007 surplus funds carried forward

General Budget Assumptions

- Includes estimated salary and fringe increase for departments
- Fringe rate changed from 39% to 38%
 - Fringe is not included in 2008 base budget with a few exceptions (Probation, Health Department, Airport, and Solid Waste)
- New Accounts:
 - Longevity (51600)
 - Automotive Fuel Account (54310)
- Full Time Equivalent Positions
 - 2005-2007 are actual and 2008 is optimal
- R-accounts
 - Encumbrances in previous year

Program Budgets

- Budget and Capital
 - Capital Program
 - Capital/Debt Cost .18% target increase
 - To meet the 1% goal (established by the 20-year Capital Plan) add \$287,000
 - Highway Fund Balance paid Highway Machinery debt
 - Average savings \$120,000/year for three years
 - Federal Aid Projects

Mr. Sigler was excused at 4:12 p.m. (11 members present).

Program Budgets (continued)

- Budget and Capital
 - Debt Service Fund Balance
 - Available Surplus \$1,510,373
 - Use \$400,000 anticipating SWN funding
 - Contingent Fund – reduced by \$100,000 expecting \$150,000 is enough to cover jail overcrowding
- Facilities and Infrastructure
 - Facilities Utilities increased by 11%
 - In addition to onetime funding (\$350,000) \$50,000 target was added to Facilities budget for ongoing building maintenance plan
 - Public Works Administration shows a negative balance because revenue from other divisions supports this division

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- Fringe is included in enterprise funds budgets
- Fund Balances:
 - Airport Fund Balance \$255,785
 - Highway Fund Balance \$1,731,966
 - Highway Machinery \$304,143
 - Solid Waste \$937,937
- Government Operations
 - Board of Elections assumed more responsibility for elections expenses (reduced town reimbursements by \$16,820)
 - County Administration returned the cost of professional services from the County Attorney's office for the Contracts Coordinator to the General Fund
 - Tompkins County Public Library requested \$552,560 increase of which \$283,400 was approved
- Health and Human Services
 - Most agency requests were maintenance of effort funding
 - SPCA requested 100% increase in funding, but not recommended
 - Human Services Agencies are not in priority order
 - Mandates:
 - 19% Public Health Mandates
 - Education of Handicapped Children
 - 2.1% increase in Social Services Mandate
 - Health Department fringe is included in their budget until after budget adoption when fringe will be centralized
- Personnel Committee
- Planning, Development, and Environmental Quality Committee
 - The Transportation Council – has a negative balance because of the centralized fringe
 - Workforce Development – requesting \$71,975 because of Public Authority Accountability Act
- Public Safety Committee
 - Mandate:
 - Assigned Counsel mandate estimate is reduced by 13%
 - Probation Department
 - State Aid support is reduced from 20% to 18%
 - Fringe is included in their budget until after budget adoption when fringe will be Centralized
 - STOP-DWI – has a negative balance because of the centralized fringe
 - Emergency Response - New account 3411 Emergency Communications Maintenance and Equipment

Resolution – County Historian

Ms. Kiefer was excused at 4:40 p.m. (10 members present).

It was MOVED by Mr. Booth, seconded by Ms. Herrera, and unanimously adopted by voice vote by members present, to approve and submit the following resolution to the full Legislature for approval:

RESOLUTION NO. - APPROPRIATION FROM CONTINGENT FUND FOR THE COUNTY HISTORIAN

WHEREAS, the County Historian has requested funds for travel reimbursement expenses, and

WHEREAS, the County Historian has been certified by the Director of Finance to have \$1,000 unspent appropriations from 2006, and

WHEREAS, the time to request using those funds in the current year's budget has passed, now therefore be it

RESOLVED, further, That the Director of Finance is hereby authorized to make the following appropriation on his books:

BUDGET APPROPRIATION:

FROM:	Contingent Fund	1990.54400	\$1,000
TO:	County Historian	0202.54400	\$1,000

RESOLVED, further, That pursuant to Fiscal Policy the unspent appropriations available to the County Historian for use in 2008 will be reduced by \$1,000.

SEQR ACTION: TYPE II-20

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Resolution – Planning Department

It was MOVED by Ms. Robertson, seconded by Mr. Booth, and unanimously adopted by voice vote by members present, to approve and submit the following resolution to the Legislature for approval:

RESOLUTION NO. – APPROPRIATION FROM CONTINGENT FUND – TERMINAL-PAY REIMBURSEMENT – DEPARTMENT OF PLANNING

WHEREAS, the Department of Planning had one Senior Planner resign in 2006 and two Senior Planners resign in 2007, and

WHEREAS, terminal pay for these three employees was paid out in 2007, and

WHEREAS, the Fiscal Policy of Tompkins County allows for terminal-pay reimbursement from the Contingent Fund, now therefore be it

RESOLVED, on recommendation of the Planning, Development, and Environmental Quality and the Budget and Capital Committees, That the Director of Finance is hereby authorized and directed to make the following budget appropriation:

FROM:	A1990.54440	Contingent Fund	\$1,053.73
TO:	A8020.51000609	Senior Planner	\$1,053.73

SEQR ACTION: TYPE II-20

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Adjournment

On motion, the meeting adjourned at 4:41 p.m.