



Tompkins County

Assessment

2016 Budget Presentation

Recommended Budget

	2015 Modified	2016 Recommended	\$ Change	% Change
Expenditures	1,100,675	1,044,569	(56,106)	-5.10%
Revenues	72,000	69,500	(2,500)	-3.47%
Net Local	1,028,675	975,069	(53,606)	-5.21%

Key Budget Points

- Maintenance of effort budget
 - Loss of 1 FTE on the books
- Revenue unchanged but changed
 - Tax bill printing revenue down \$21,500
 - Town of Covert revenue up \$23,500
- Personnel Costs exceed target by \$3K
- Depending on the real estate market, another appraiser is probable for 2017 (the one we were to hire in 2015).

Major Influences

- Changes in the real estate market
 - Made a reduction from 15 employees when the real estate market was slow
 - \$693 million increase (total value last 3 years)
- Increase in new construction
 - Last ~3 years (444 new houses, 901 apartments)
 - 2013 = \$98 million increase (new lumber)
 - 2014 = \$155 million increase (new lumber)
 - 2015 = \$144 million increase (new lumber)
- Increase in number of real property exemption applications
 - Baby boomers are hitting 65 years of age

Major Influences

- NYS Legislature's Solution to the "High Property Tax"
 - Middle Class w/ Children Rebate check
 - Tax Cap Rebate checks
 - STAR Registration Process
 - New STAR refund check
- Increase in demand for real property assessment data
 - NYS (tax liability, \$500k income, STAR etc)
 - Internal/external
 - PILOT Agreements

Full-Time Equivalents

2013	2014	2015	2016 Target	2016 Rec	# Change	% Change
11.0	11.5	12.5	10.5	11.5	-1	-8%

2015 – while our budget was for 12.5 fte’s, due to a delayed retirement, we are at 12 ftes currently.

2000 – 19 fte

2003 – 15 fte

2011 – 10 fte

Over-Target Requests Supported by the Recommended Budget

Page #	OTR #	Priority	Req. OTR	Req. Source	Rec. OTR	Rec. Source	Purpose
4-9	1	1	\$24,148	Target	\$24,148	Target	Increase office staff from 2 to 3.

Our office has always employed a 3rd (or 4th) office staff individual for the busier times in the year through a project assistant. It is apparent that we need this staff throughout the year.

- More sales processing work
- Increase in reports requested
- Tax bill processing
- Telephone coverage for 'life' occurrences.

Over-Target Requests NOT Supported by the Recommended Budget

Page #	OTR #	Priority	Req. OTR	Req. Source	Rec. OTR	Rec. Source	Purpose
4-9	2	2	\$60,000	Target	\$0	Target	Acquire new computer assisted mass appraisal system

NYS has said they are ‘committed’ to a new CAMA database and that it is a ‘priority’ for them. This database is either 2 years or 7 years down the road depending on who is discussing this upgrade.