The 2016 Tentative Budget

Tompkins County, New York

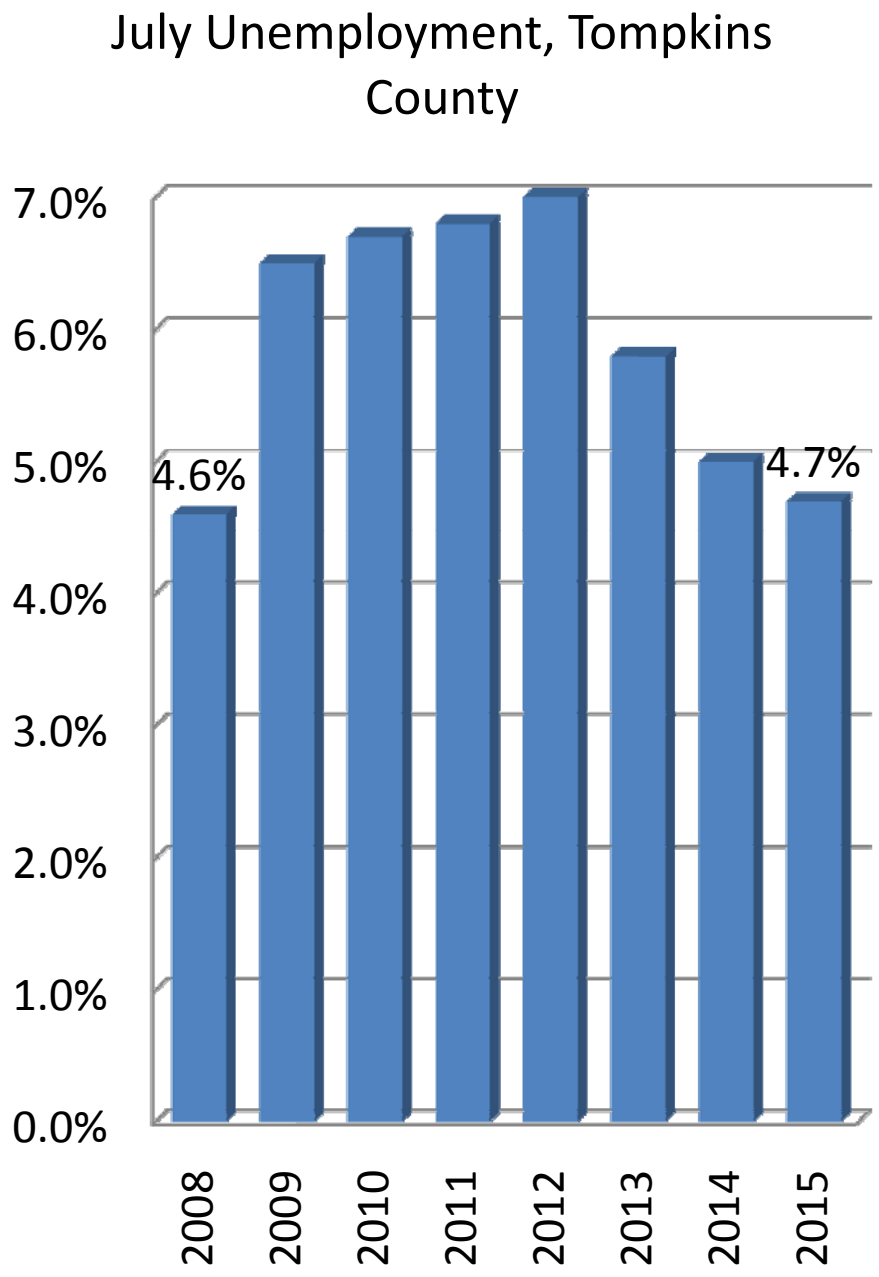
Factors Affecting the Budget

Factors Affecting the Budget

The Economy

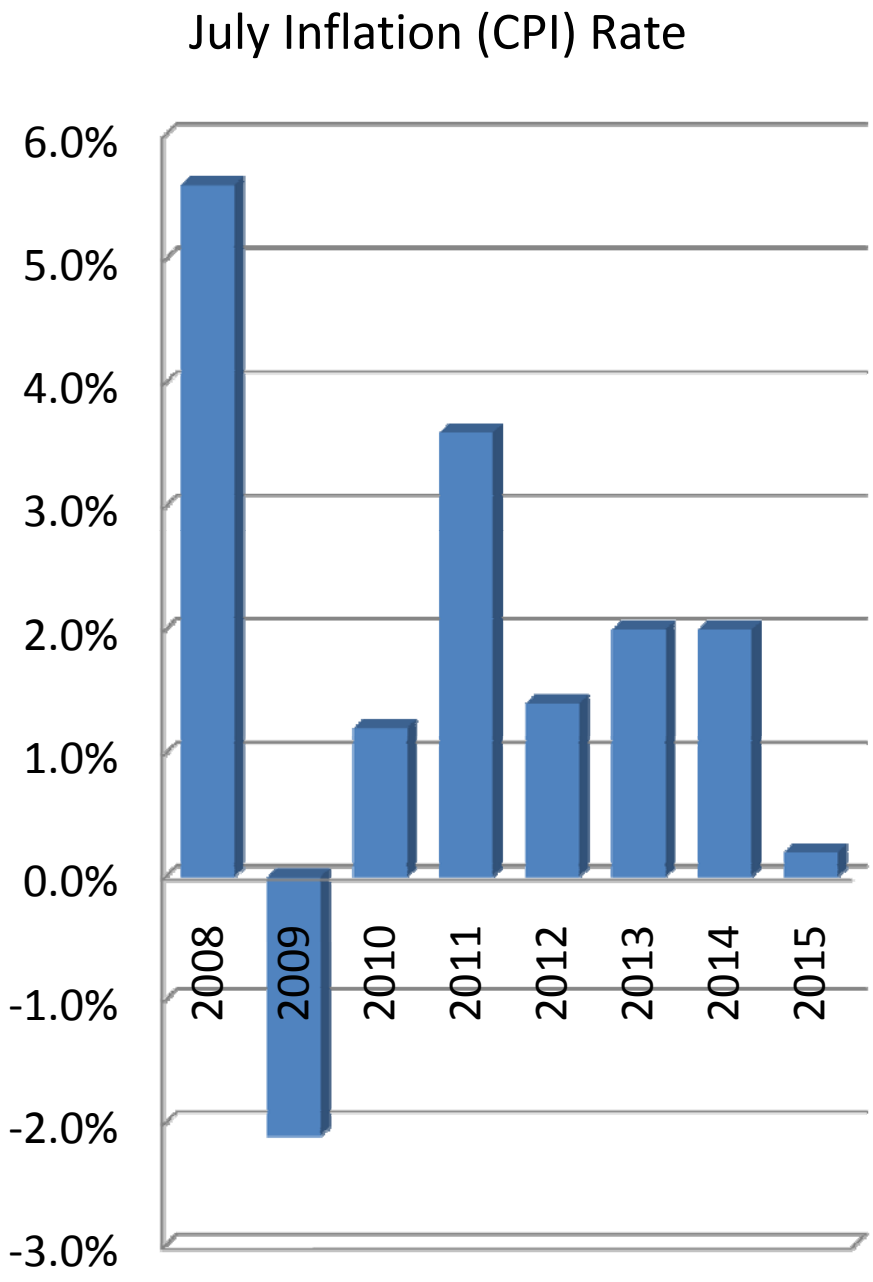
The Economy

- June unemployment at pre-recession levels



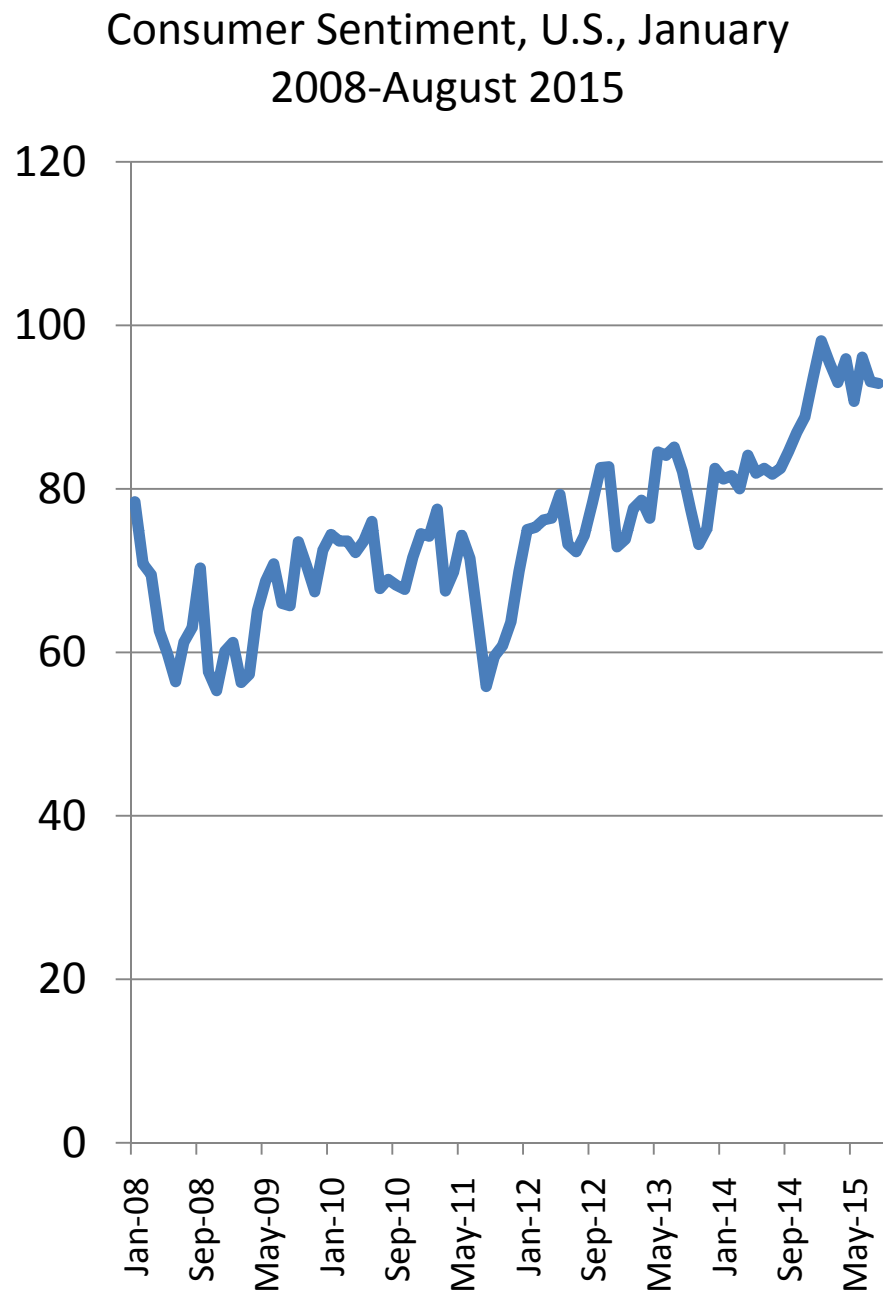
The Economy

- Inflation near zero



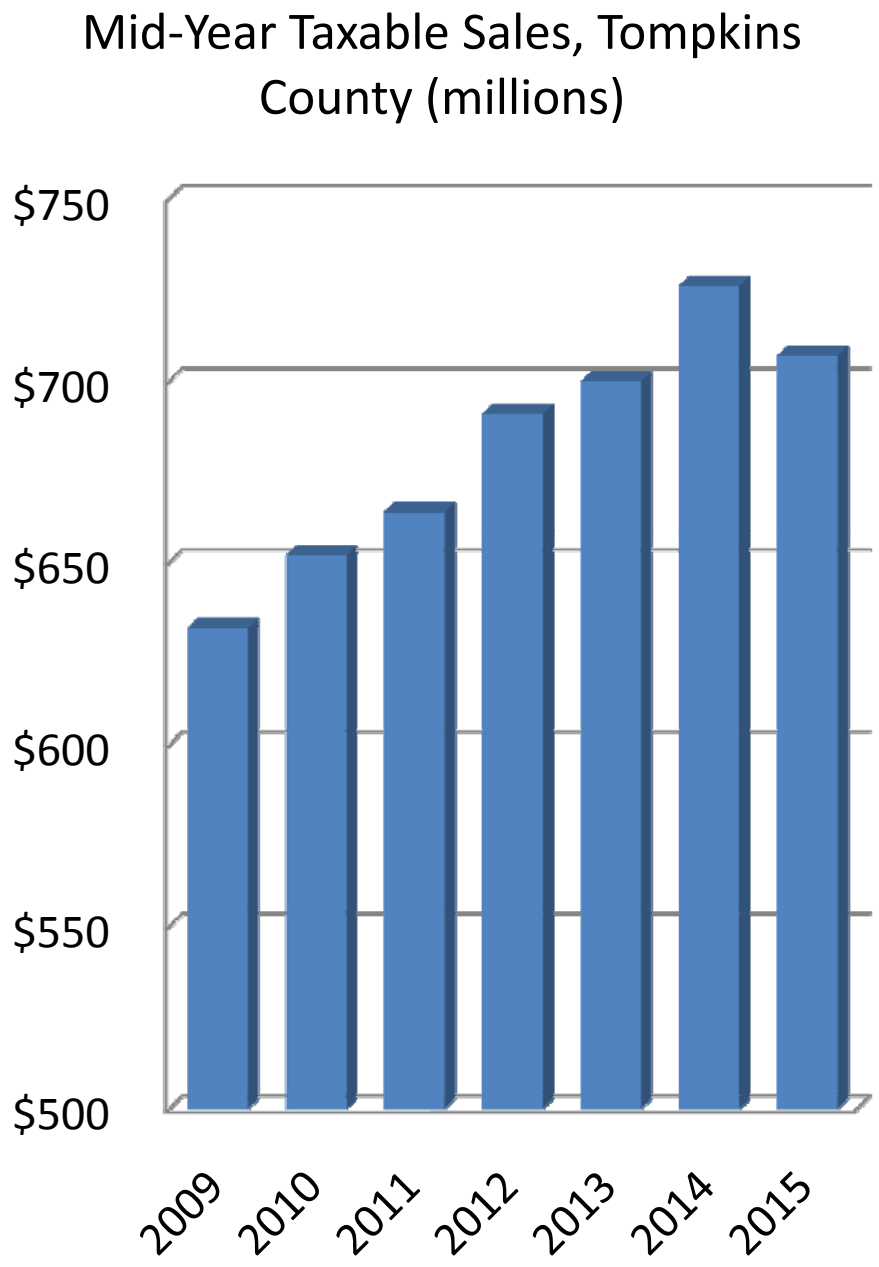
The Economy

- Consumer confidence strong (but beginning to decline)



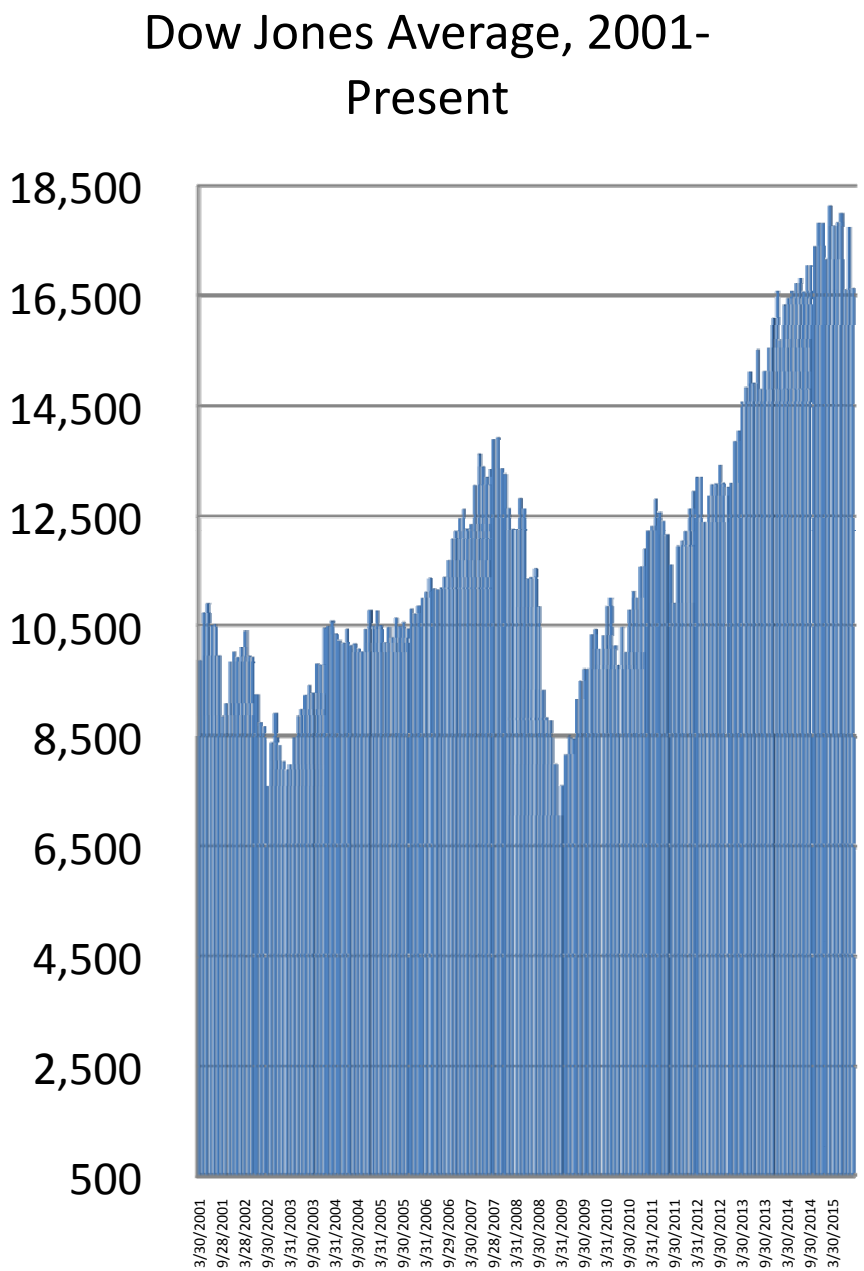
The Economy

- Local consumer spending down 2.6% at mid-year



The Economy

- Stock market high, but down sharply in recent weeks



Factors Affecting the Budget

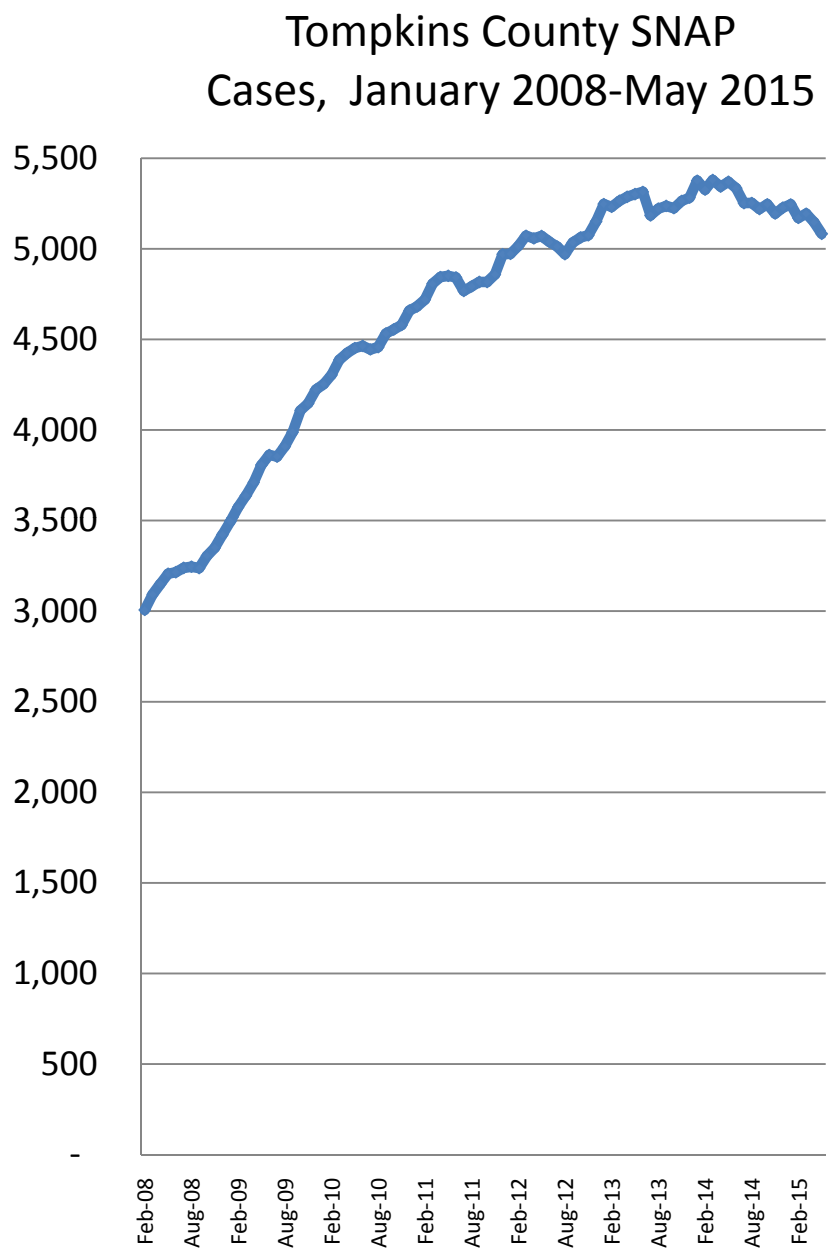
Programmatic Trends

Factors Affecting the Budget

Programmatic Trends

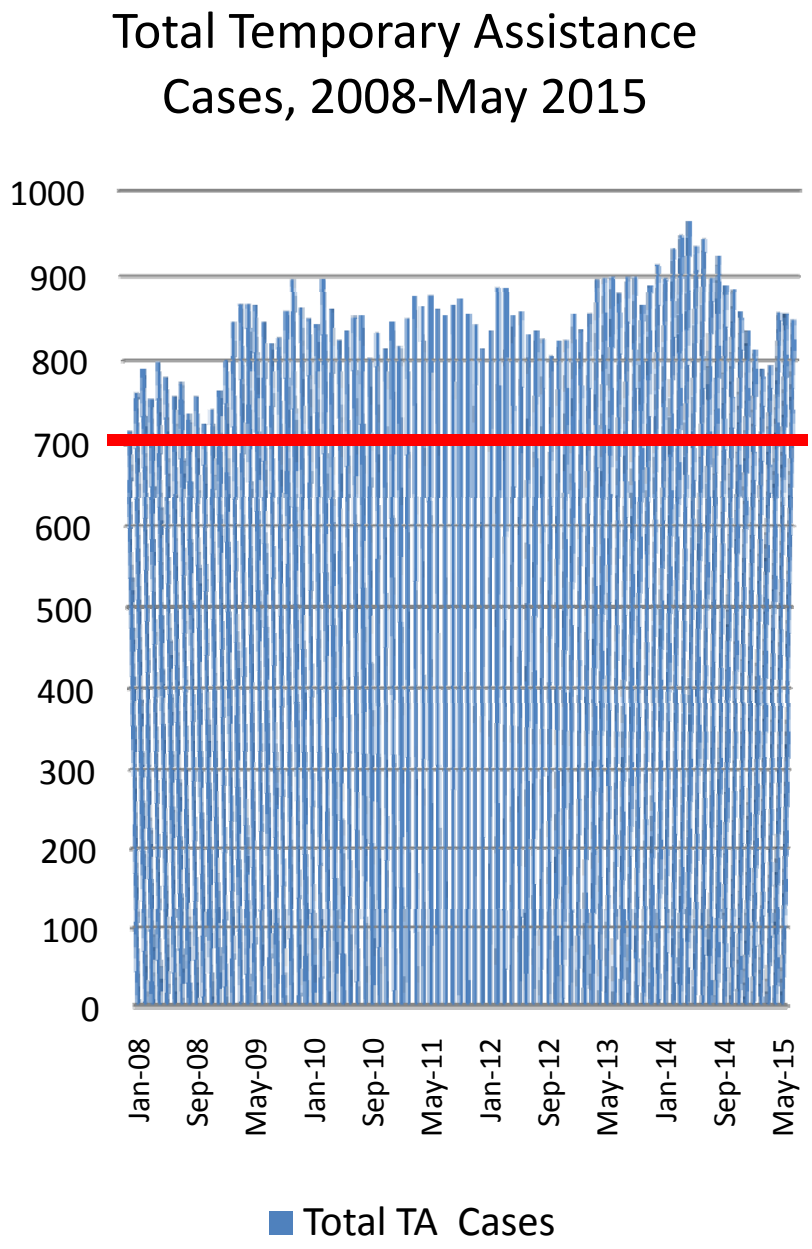
Programmatic Trends

- SNAP (food stamp) caseloads declining



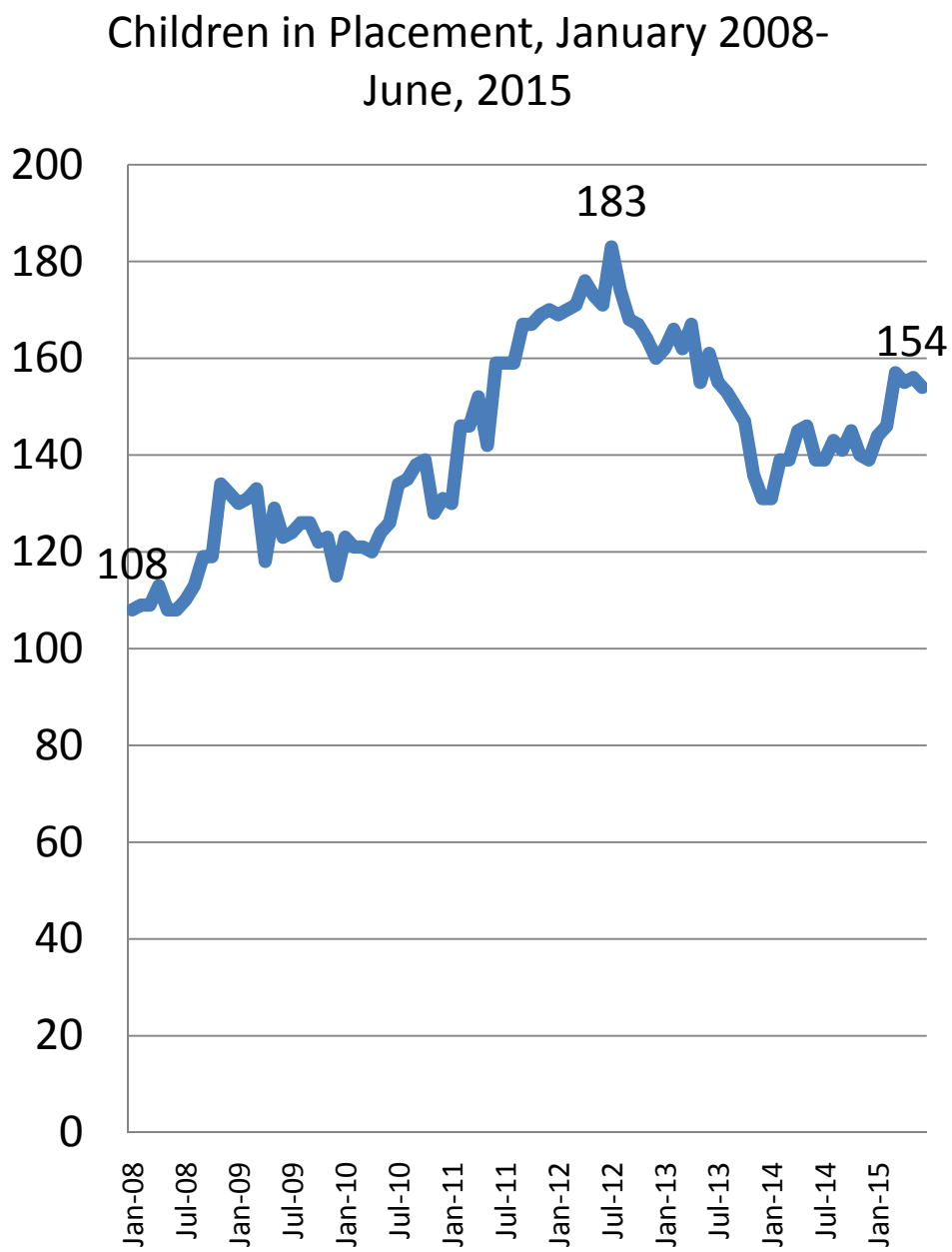
Programmatic Trends

- Temporary Assistance cases remain high, but down from peak



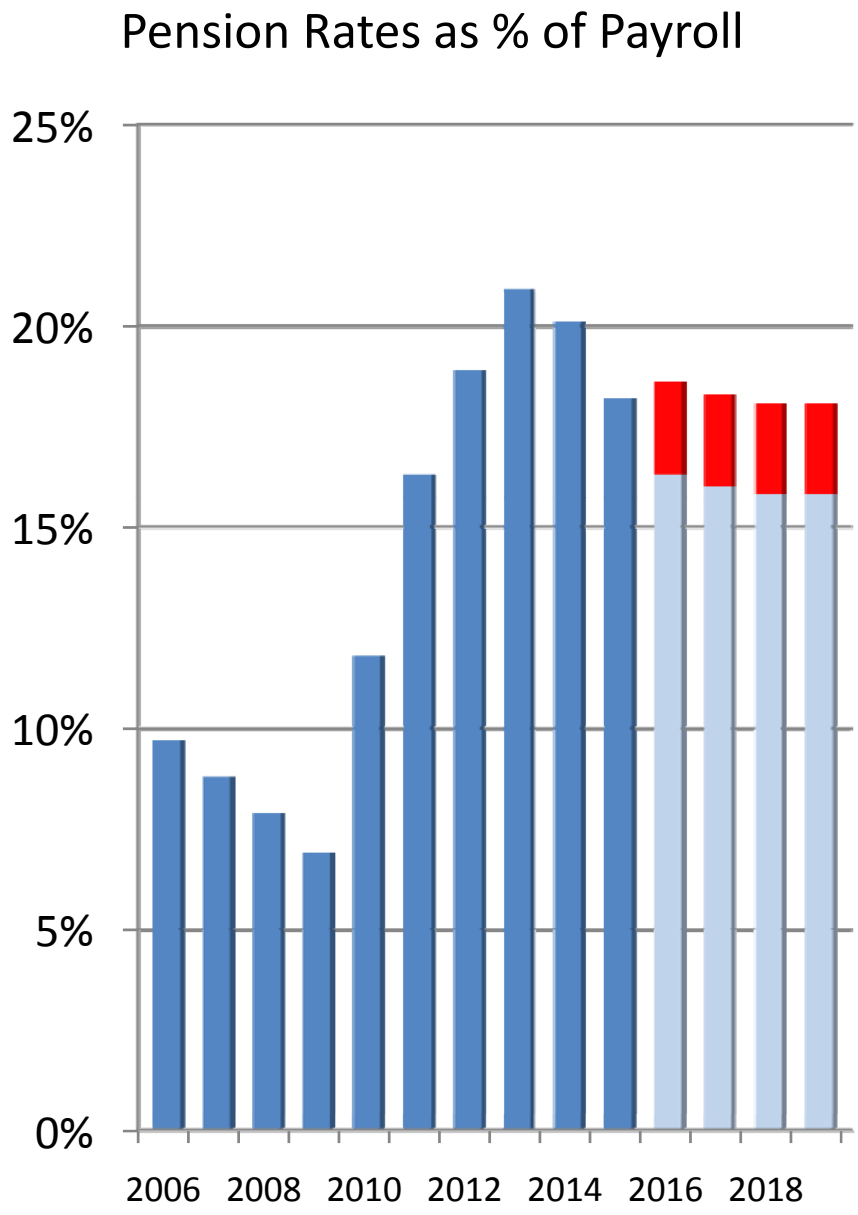
Programmatic Trends

- Number of children in placement remains elevated, but well below peak



Programmatic Trends

- Unexpected increase in pension rates
- New actuarial assumptions applied by Comptroller



2015 Budgetary Goals

Maintain Current Levels of Service

Sustain the Investment in Facilities and Infrastructure

Address organizational pressure points

Maintain fiscal strength and resiliency
(Become stronger, not bigger)

Remain within Tax Cap

Major Budget Drivers

Major Budget Drivers

- Labor Costs
- Mandates
- Automotive Equipment
- Capital Investment
- Agency Funding
- Sales Tax

Labor Costs

- Local cost of wages and benefits up $516,000 (1.1%)

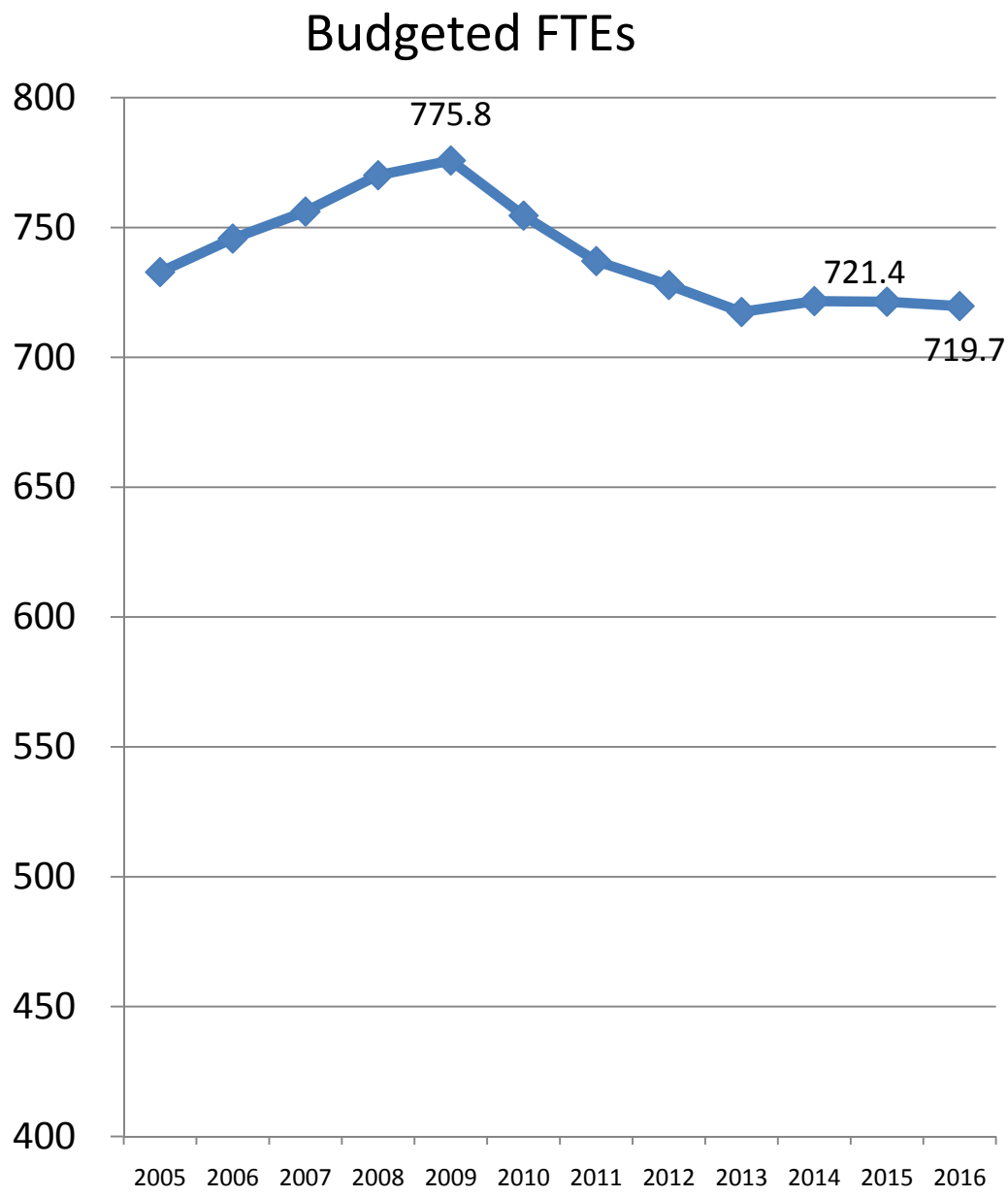
Labor Costs

- Agreements now in place for most employees
- Fringe benefits <u>down</u> due to:
  - Pension and FICA costs calibrated for vacancy factor
  - Savings from health plan initiatives

Labor Costs

- Roster down by 2 FTEs
- New full-time positions in Finance, DOER, COFA, Asses sment
- Position reductions in DSS and Solid Waste
- Roster down by 56 from 2009

Labor Costs


Budgeted FTEs
800
750
700
650
600
550
500
450
400
775.8
721.4
719.7
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016

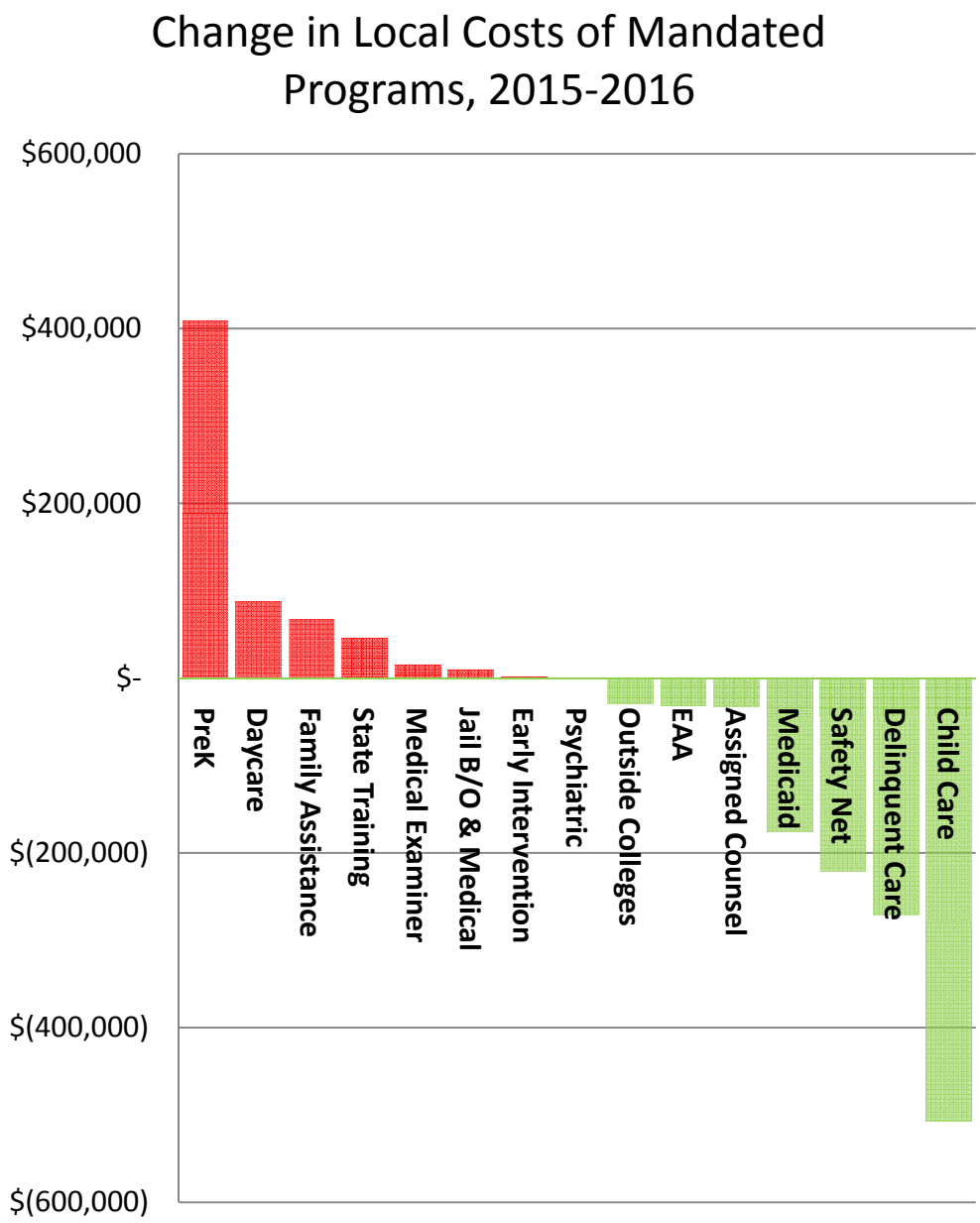
Mandates

- Local costs <u>down</u> $637,000

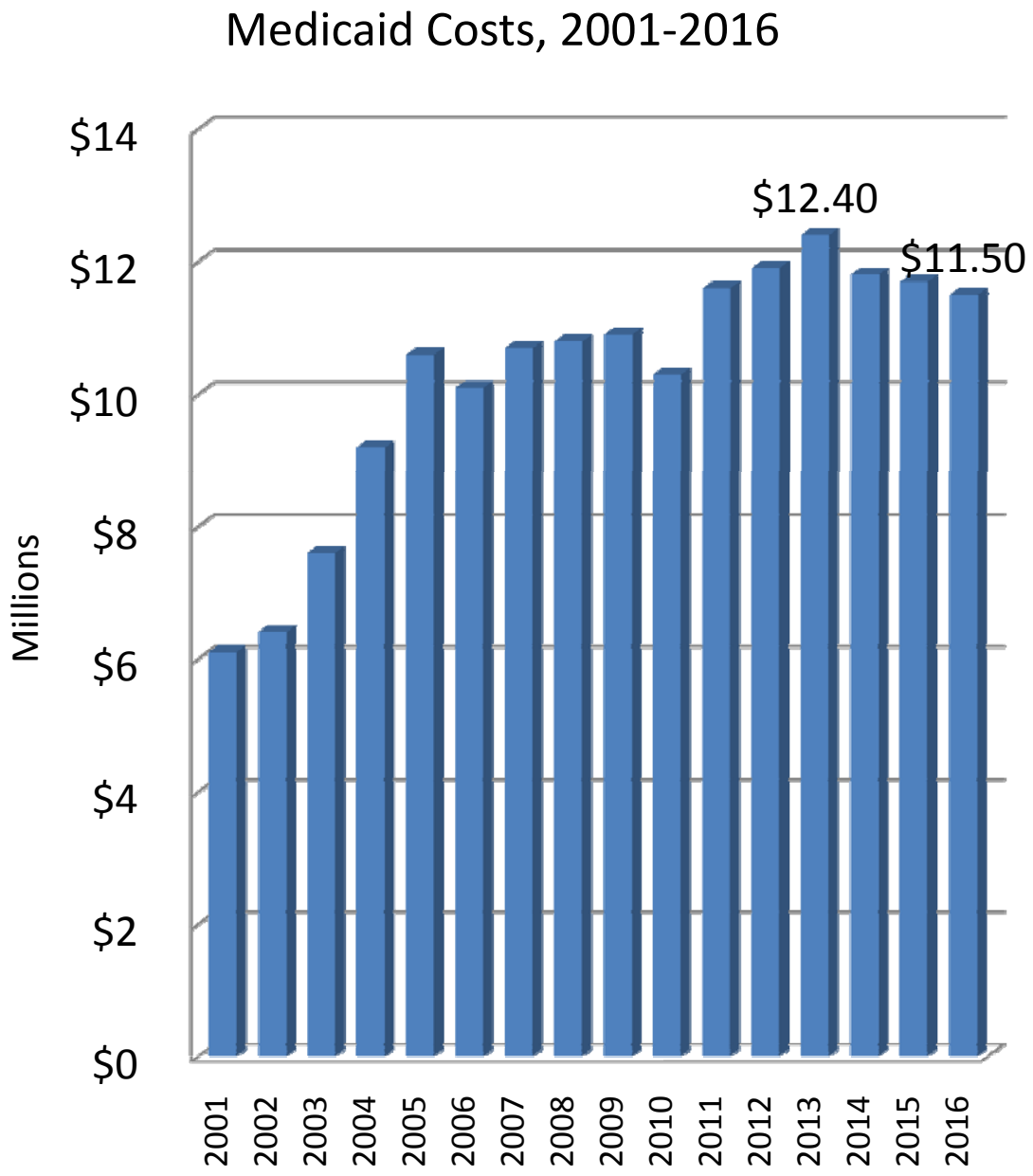
Mandates

- $1 million decline in DSS mandates, including Medicaid
  - Medicaid continues to decline due to cap and ACA savings
- $410,000 increase in PreK Special Education

Mandates


Change in Local Costs of Mandated Programs, 2015-2016
$600,000
$400,000
$200,000
$-
$(200,000)
$(400,000)
$(600,000)
PreK
Daycare
Family Assistance
State Training
Medical Examiner
Jail B/O & Medical
Early Intervention
Psychiatric
Outside Colleges
EAA
Assigned Counsel
Medicaid
Safety Net
Delinquent Care
Child Care

Mandates


Medicaid Costs, 2001-2016
Millions
$14
$12
$10
$8
$6
$4
$2
$0
$12.40
$11.50
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016

Vehicles

- Vehicle purchases up $580,000

Vehicles

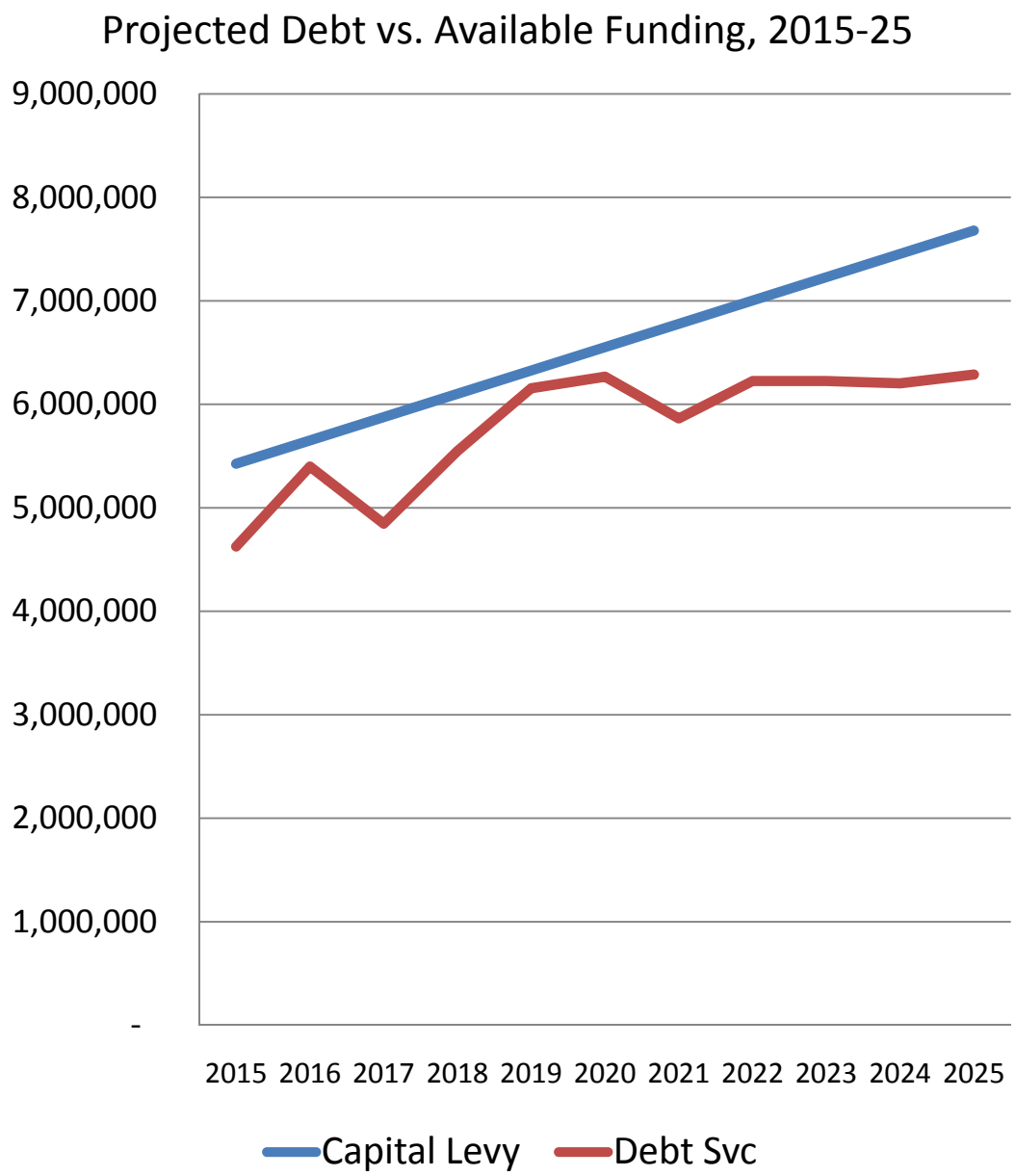
OTRs for vehicles in:

- Mental Health
- Sheriff’s Office
- Highway
- Facilities

Capital Reinvestment

- Levy increase of 0.5% for capital improvements
- Funding for capital up $230,977
  - Mainly debt service for projects already authorized

Capital Reinvestment



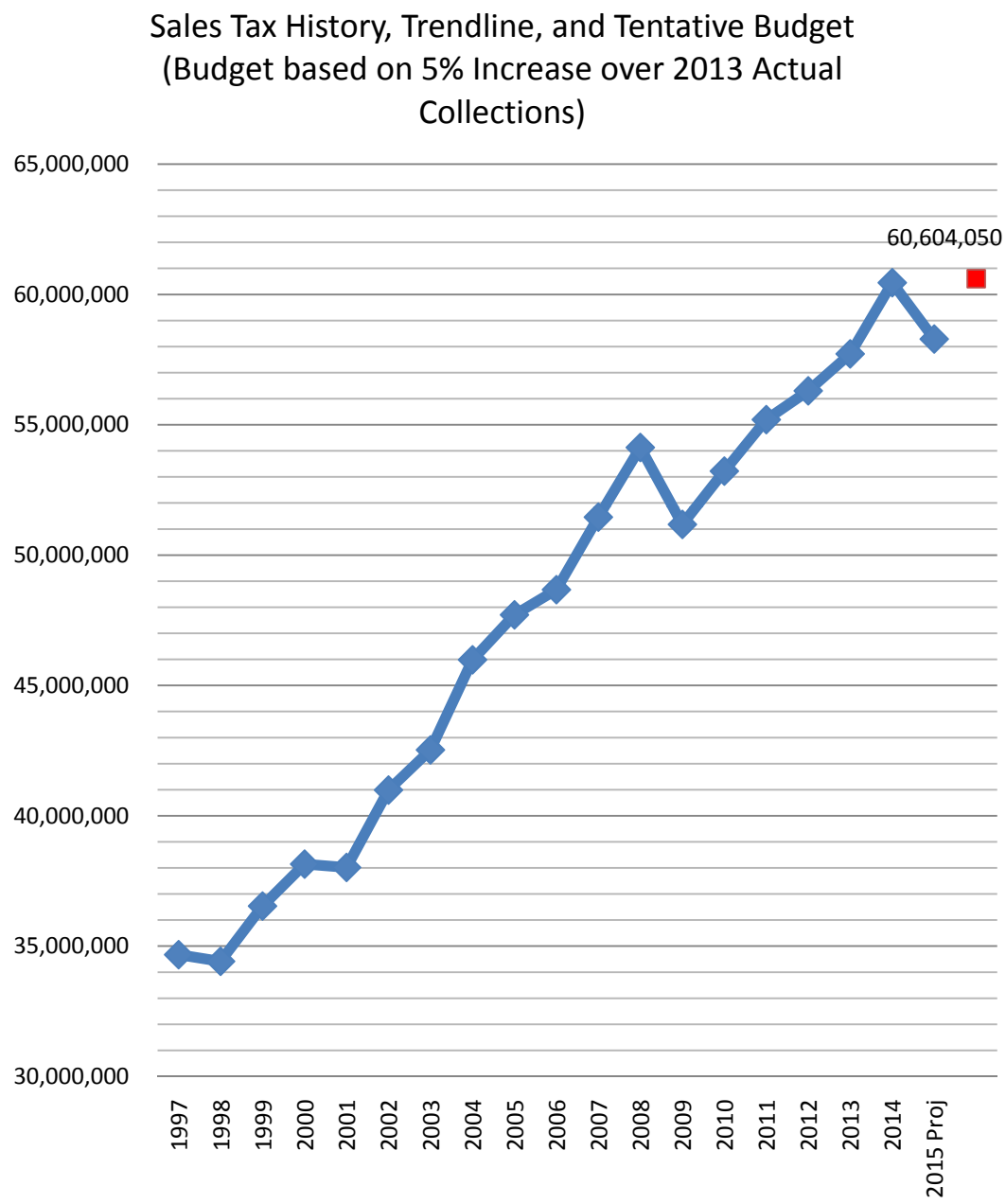
Sponsored and Partner Agencies

- 2% ($111,000) increase to sponsored agencies
- 2% ($57,446) increase to TC3
- $188,000 in OTR support for agencies (mostly one-time)
- $150,000 to TCPL to (nearly) close structural deficit

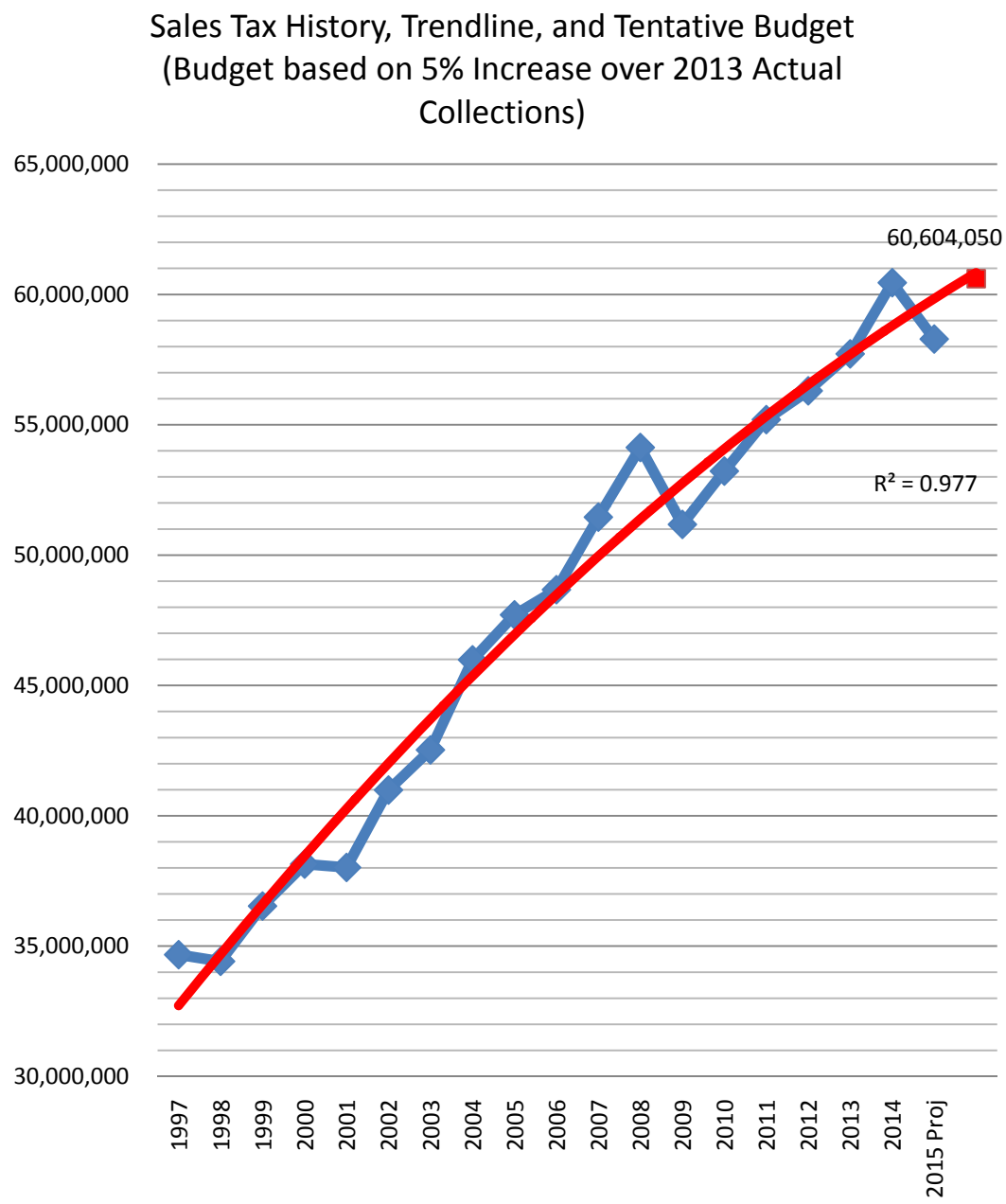
Sales Tax

- Volatile and uncertain
- $405,000 (1.3%) above 2015 budget
- Growth of 5% over 3 years

Sales Tax


Sales Tax History, Trendline, and Tentative Budget
(Budget based on 5% Increase over 2013 Actual Collections)
65,000,000
60,000,000
55,000,000
50,000,000
45,000,000
40,000,000
35,000,000
30,000,000
60,604,050
1997
1998
1999
2000
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015 Proj

Sales Tax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65,000,000
60,000,000
55,000,000
50,000,000
45,000,000
40,000,000
35,000,000
30,000,000
60,604,050
R² = 0.977
1997
1998
1999
2000
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015 Proj

Major Funded OTRs

- $123,000 (onetime) for extraordinary Board of Elections costs - presidential election year

Major Funded OTRs

- $50,000 in (onetime) staff training initiative
- $50,000 for office automation and email upgrade

Major Funded OTRs

- Positions in Finance, DOER, and Assessment

Major Funded OTRs

- Additional overtime funding in Jail

Enterprise Funds

Airport

- Year 2 of 3-year plan to forego County administrative charges to airport
- $126,000 in savings to airport

Solid Waste

- Revenues down due to low commodity prices
- $4 increase in fee (to $56)

Outcomes

Goal: Maintain Services

No reduction in service

Goal: Maintain Capital Investment

- Fully funds projects in Updated CIP

Goal: Address Pressure Points

- Critical staffing needs met in Finance, DOER, Assessment
- Library structural deficit nearly closed
- Vehicle replacement plans put in place
- Investments in technology and training
- Capacity-building support for agencies

Goal: Stay within Tax Cap

- Recommended levy up 1.3%
- Cap now projected at 1.8%

Structuring the Budget within Fiscal Parameters

Financial Summary

Recommended Levy Growth

1.3%

Recommended Levy Growth

$600,737

Over Target Requests

	Total	Revenue	Reserves	Levy
Requested	$3.27 mil.	$0.05 mil.	$1.01 mil.	$2.21 mil.
Recom.	$1.99 mil.	$0.05 mil.	$1.05 mil.	$0.89 mil.
Difference	-$1.28 mil.	--	$0.04 mil.	-$1.32 mil.

Total Budget
(millions)

2016	$171.1
2015	$169.7
$ Change	$ 1.4
% Change	0.8%

Excludes pure pass-through items: sales taxes distributed to municipalities and proceeds of bond sales

Local Budget
(millions)

2016	$85.0
2015	$83.5
$ Change	$ 1.6
% Change	1.9%

Tax Levy
(millions)

2016	$46.80
2015	$46.20
$ Change	$ 0.60
% Change	1.30%

Tax Rate

per $1,000

2016	$6.74
2015	$6.86
$ Change	($0.12)
% Change	(1.7%)

Average Tax Bill

($170,000 median in 2016, $165,000 in 2015)

2016	$1,146
2015	$1,131
$ Change	$15.36
% Change	1.4%

Cost to Average Homeowner

($170,000 median value)

Property Tax	$15.36
Solid Waste Fee	$ 4.00
Net impact	$19.36

Budget Document Format

Budget Document Format

Section	Subject
Section 1	Community and organizational overview
Section 2	Fiscal overview and summaries
Section 3	Capital Plan
Section 4	Department budgets, OTRs, and programs
Section 5	Agency budgets, OTRs, and programs
Appendix A	Chart of Accounts and Fee Schedules
Appendix B	Contracts
Appendix C	Memberships

The 2016 Tentative Budget

Tompkins County, New York

www.tompkinscountyny.gov