



MINUTES
SPECIAL LEGISLATURE MEETING
CAYUGA COUNTY LEGISLATURE
Thursday, November 3, 2022 at 5:30PM
Live Link: <https://youtu.be/ZGPEefbPpwc>

CALL TO ORDER: Hon. David Gould, Chair called the meeting to order at 5:30PM

ROLL CALL: Sheila Smith, Clerk of the Legislature

EXCUSED: Michael Didio and Andy Dennison

PLEDGE OF ALLEGIANCE:

MOMENT OF PRAYER:

RESOLUTION NO. 435-22 **11/3/22** **FIN Hire Consultant rev 7**
Authorization to enter into contract with a financial consultant

BY: Hon. Hans Pecher
 Hon. Heidi Nightengale

WHEREAS, the Finance Department plays a critical role in the day to day operations of County Government; and,
WHEREAS, the Finance Department Director position became vacant November 1, 2022; and,
WHEREAS, Resolution No. 344-22 authorized the creation of a search committee and a hiring committee to make recommendations to the Cayuga County Legislature to fill the position of Director of Cayuga County Finance Department; and,
WHEREAS, the search committee and the hiring committee are presently seeking qualified applications for the position of Finance Director and the committee will be making a recommendation to the Cayuga County Legislature upon completion of its due diligent search and recommendation; and,
WHEREAS, in order to assist the Finance Department until a new Director is hired and to assist with the transition process for the new Director of Finance, the County would like to enter into an hourly contract with a consultant to provide training and other assistance to the Finance Department; and,
WHEREAS, a consultant with significant municipal financing experience has been identified to fill this role; now therefore be it
RESOLVED, that Cayuga County is authorized to enter into an agreement with Mary Beth Leeson to provide training and other assistance to the Finance Department and to assist the new Finance Director; and be it further
RESOLVED, that the agreement will provide and hourly rate of \$125.00 per hour, and the agreement will end on March 31, 2023, unless terminated by either party sooner; and be it further
RESOLVED, that the Finance Department is authorized to make the following budget transfers:
Decrease Account No. A13101 51001 \$15,000.00 Salaries
Increase Account No. A13104 54059 \$15,000.00 Professional Services
and be it further
RESOLVED, that Chair of the Cayuga County Legislature is authorized and directed to execute any and all contracts and other documents required to implement the intent of this Resolution after the review and approval of the Cayuga County Attorney.
Motion by Pecher, 2nd by Nightengale, all in favor except Kerr.

PRESENTATION: David Gould & Lynn Marinelli – 2023 Budget Presentation - **Attached**

Motion by Kerr to go into executive session at 6:00PM, 2nd by Basile, all in favor.

EXECUTIVE SESSION: re: the proposed acquisition, sale or lease of real property

Motion by Basile to come out of executive session at 6:57PM, 2nd by Strong, all in favor.

Motion by Shea to adjourn at 6:58PM, 2nd by Pecher, all in favor.



2023 Tentative Budget

Presentation

November 3, 2022

2023 Budget Goals

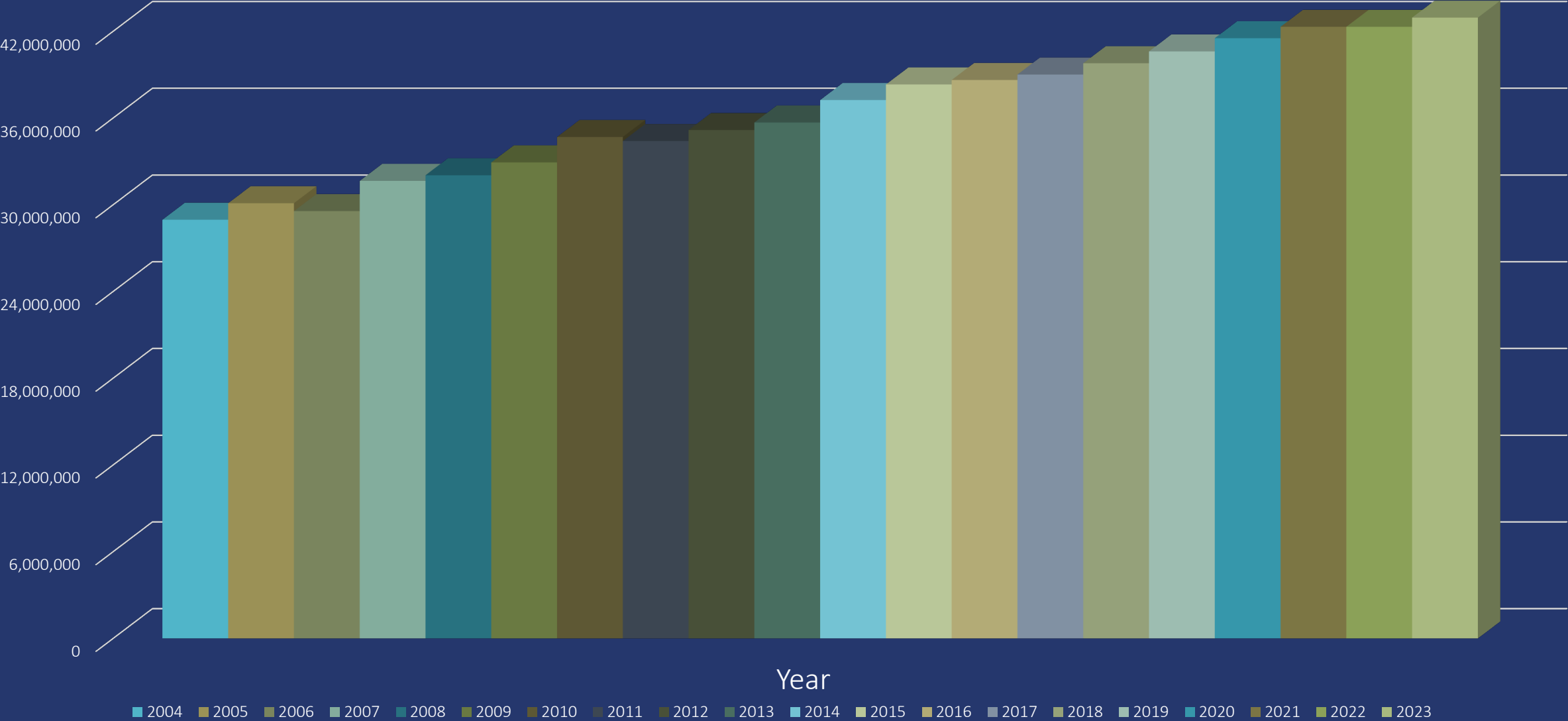
- Minimal Property Tax – 1.5% increase
- Remain below the Tax Cap – Estimated at 6%
- Continue Managing Fund Balances Per County FB Policy
- Invest in Capital Projects
- Strategic Investments in County Operation
 - Board of Elections, Sheriff's Dept,
 - Information Technology, Parks Dept

Summary of 2023 Budget by Fund

	Total Appropriations	Other Revenue	Interfund Revenues	Use/(Increase) of Unappropriated Fund Balance	Total Revenue
General Fund	152,057,602	106,098,050	—	3,009,932	109,107,982
County Road Fund	14,585,577	6,613,847	7,400,000	571,730	14,585,577
Road Machinery Fund	4,070,171	4,128,352	0	(58,181)	4,070,171
Employment and Training	938,000	938,000	0	0	938,000
Grand Total (All Funds)	171,651,350	117,778,249	7,400,000	3,523,481	128,701,730

Total Real Property Tax Levy for Budgetary Purposes: \$42,949,620

Tax Levy 2004-2023



Budget Pressures

- 3.5% increase in Health Insurance
- Investment in Sheriff vehicles and Election machines
- Salary Increases for Union/Non-Union Employees
- Capital Investment in Buildings and IT
- Increased costs in Pre-school program - \$210,000
- Increased investment in Highway - \$400,000
- Increased costs for Assigned Counsel Program
- Loss of Jail Inmate Revenue

Budget Enhancers

- Increase in Sales Tax Budget by \$1,900,000
- Sales Tax Collections for 2022 estimated at \$28,600,000
- Budgeting Sales Tax at \$27,550,000 for 2023
- Use of ARPA funds for investments in capital

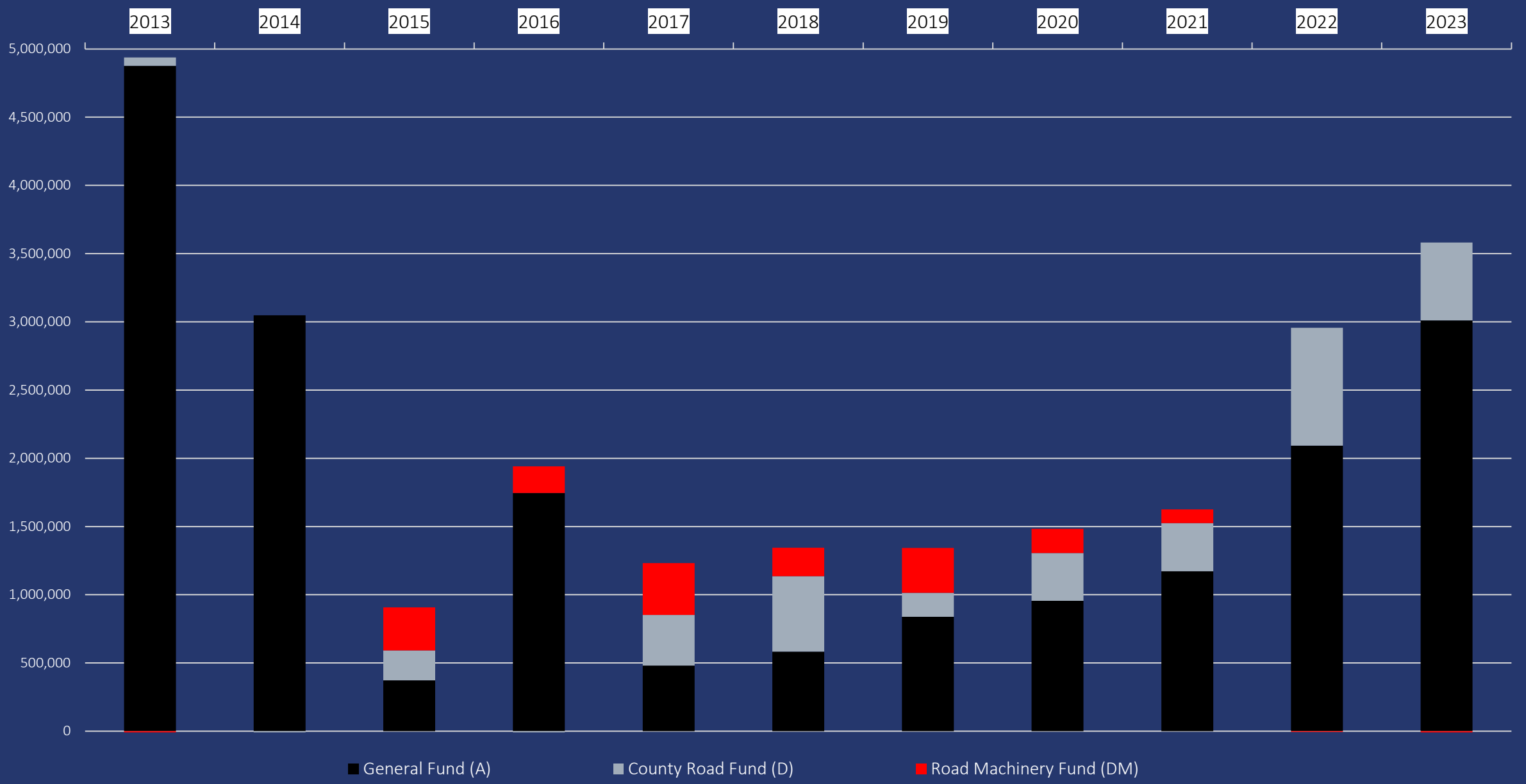
Fund Balance – General Fund

- Propose using \$3,009,932 in 2023 Tentative Budget
- Estimated Fund Balance Year End 2022- \$25 M
- Estimated Fund Balance Year End 2023 - \$22 M

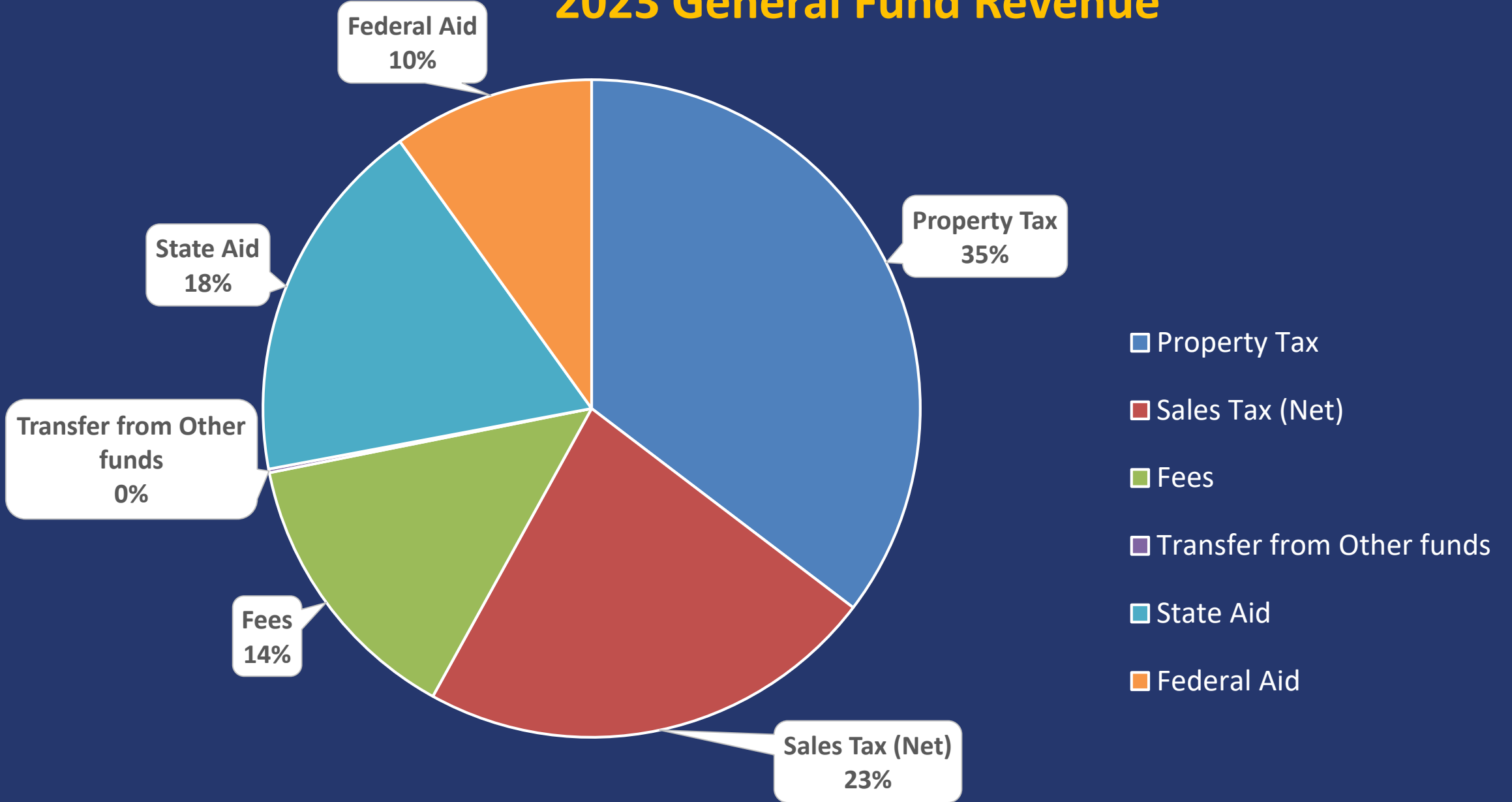
Fund Balance Range per Policy (10%-15% Total Revenues):

- \$14.9M to \$22.3M

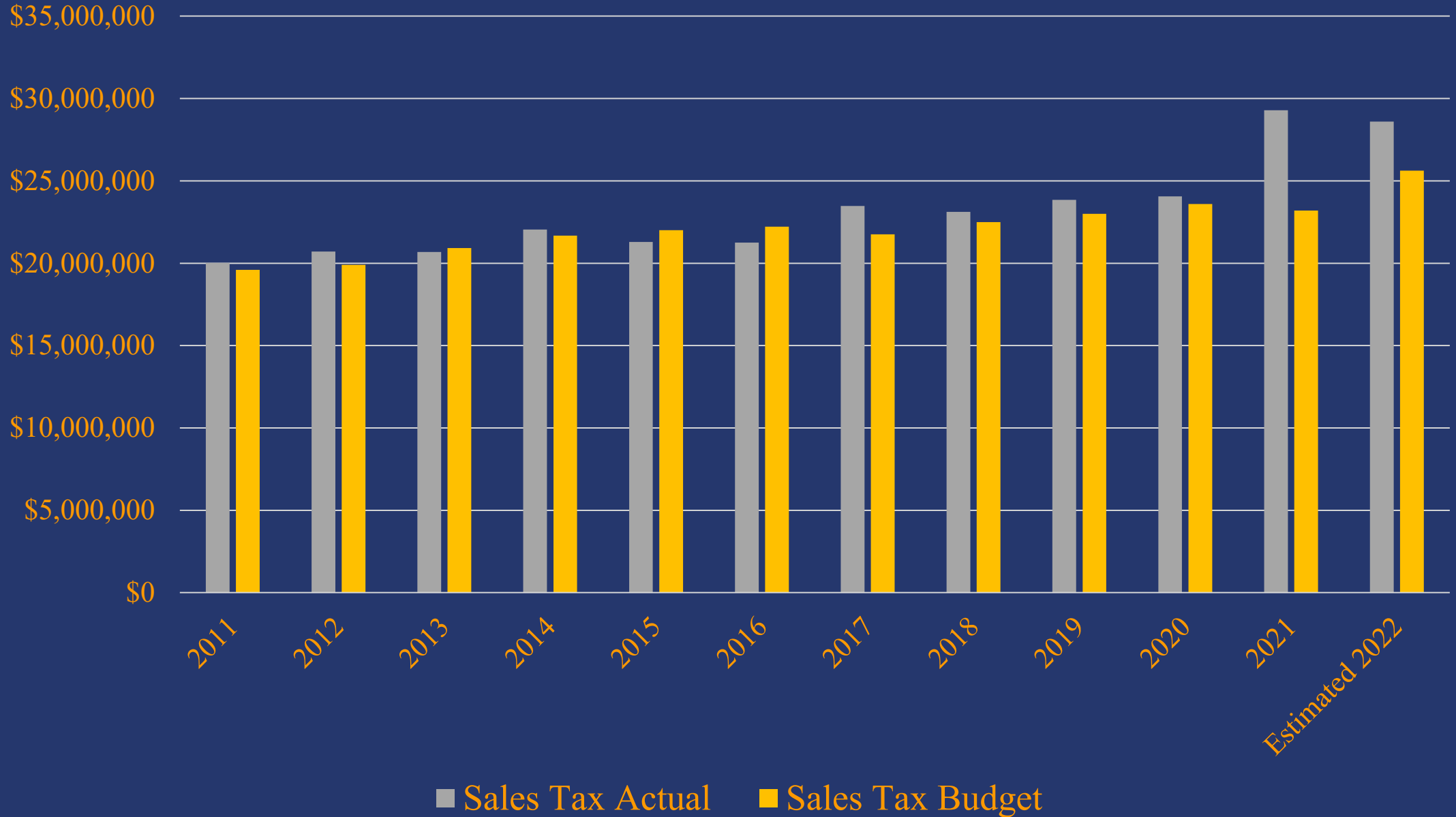
Budgeted Fund Balance Draws 2013-Present



2023 General Fund Revenue



Sales Tax Revenue v Budgeted



Fund Balance of Cayuga County

- Unrestricted Fund Balance at end of 2023 (Estimated)

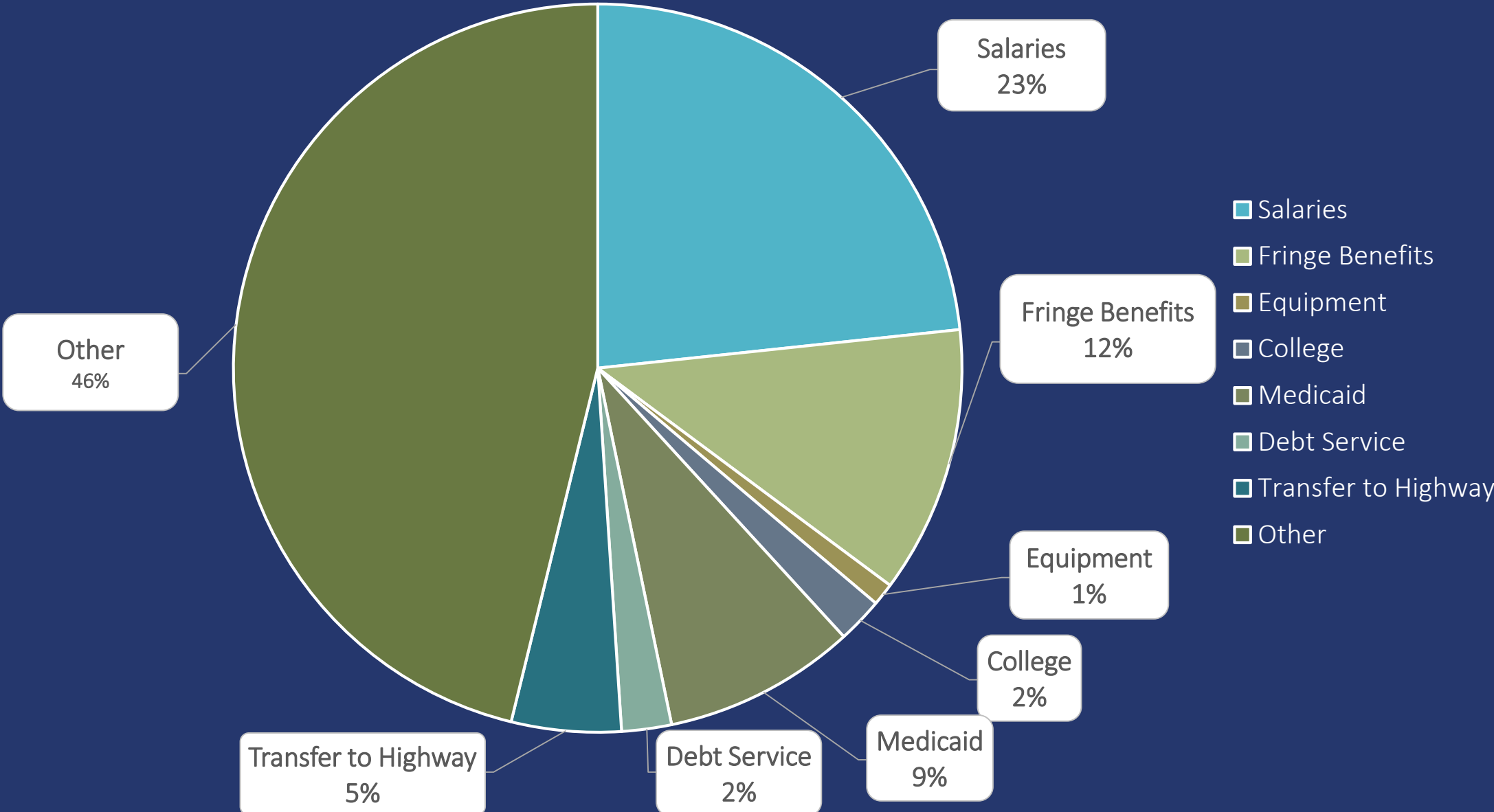
<u>Fund</u>	<u>Estimated 2023</u>
A	\$22,000,000
D	\$370,000
DM	\$210,000
Total	\$22,580,000

Reserve Funds of Cayuga County

- Reserve Funds as of 9/30/2022

<u>Reserve</u>	<u>9/30/2022</u>
Repair	\$763,000
Capital	\$5,964,621
Highway	\$3,412,056
Total	\$10,139,677

2023 General Fund Expenditures



New Positions

- 2 new FT positions were requested, did not budget any new FT positions.
- 4 PT positions were requested. 2 were budgeted.

PT New Positions

- Mental Health Dept– 1 Staff
Social worker
- Probation Dept– 1 Clerk

2023 Initiatives

- Continued Investments in IT infrastructure.
- Purchase of Sheriff's vehicles as leases expire.
- Use of ARPA funds (\$806,000) for :
 - Jail roof - \$320,000
 - Voting machines -\$236,000
 - Replace Island Shelter - \$250,000

Conclusion

- Responsible Budget – Minimal Tax Levy increase – 1.5%
- Strategic Capital & Organizational Investments
- Maintains Adequate Fund Balance & Reserves

- Next Steps – Set Preliminary Budget (15 Days)
- Ways & Means Workshops Nov. 10 & 15



Questions?

Thank You