1st

Thank You!
2018 – A Year in Review

- NYS Deferred Comp Plan
- Broadband
- CGR Report – Analysis & Recommendations
- Bridge Financing of Aurora Water
- County Office Building - Drainage Project
- Janus Compliance

- Shared Services Plan
- New Website
- Codification of County Laws
- DPW Law
- Reorganized Admin Office
- Secured Canal Corp partnership in Port Byron
- Workers Comp Savings
2019 Budget Goals

- Remain Below Projected Tax Cap - 3.08%
- Utilize Tax Levy
- Continue Managing Fund Balances Per County FB Policy
- Focus Capital Investments in Infrastructure & Equipment
- Strategic Investments in County Operations
  - DPW
  - Finance
  - HR & Payroll
  - IT
  - EMO
2019 Tentative Appropriations

- **GENERAL FUND**: $11,915,082.00
- **COUNTY ROAD FUND**: $2,636,275.00
- **ROAD MACHINERY FUND**: $746,300.00
- **EMPLOYMENT AND TRAINING**: $135,048,457.00

Total: $150,346,114
Basic Financial View of Cayuga County

- Unrestricted Fund Balance at end of 2018 (projected)

<table>
<thead>
<tr>
<th>Fund</th>
<th>Projected 2018</th>
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<tbody>
<tr>
<td>A</td>
<td>$22,200,000</td>
</tr>
<tr>
<td>D</td>
<td>$1,100,000</td>
</tr>
<tr>
<td>DM</td>
<td>$1,000,000</td>
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<tr>
<td>Total</td>
<td>$24,300,000</td>
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</table>

- Proposed Appropriations - $150,346,114

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
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<tbody>
<tr>
<td>GENERAL FUND</td>
<td>135,048,457.00</td>
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<tr>
<td>COUNTY ROAD FUND</td>
<td>11,915,082.00</td>
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<tr>
<td>ROAD MACHINERY FUND</td>
<td>2,636,275.00</td>
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<tr>
<td>EMPLOYMENT &amp; TRAINING</td>
<td>746,300.00</td>
</tr>
<tr>
<td>GRAND TOTAL ALL FUNDS</td>
<td>150,346,114.00</td>
</tr>
</tbody>
</table>
Budgeted Fund Balance Draws 2013-Present

- 2013: 5,000,000
- 2014: 4,750,000
- 2015: 2,000,000
- 2016: 1,000,000
- 2017: 250,000
- 2018: 200,000
- 2019: (Tenatative)

Legend:
- General Fund (A)
- County Road Fund (D)
- Road Machinery Fund (DM)
<table>
<thead>
<tr>
<th>Fund</th>
<th>TOTAL APPROPRIATIONS</th>
<th>OTHER REVENUE</th>
<th>INTERFUND REVENUES</th>
<th>USE/INCREASE FUND BALANCE</th>
<th>TOTAL REVENUE</th>
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<tbody>
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<td>GENERAL FUND</td>
<td>135,048,457.00</td>
<td>93,156,711.00</td>
<td>945,536.00</td>
<td>94,102,247.00</td>
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<td>COUNTY ROAD FUND</td>
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<td>4,539,392.00</td>
<td>7,200,000.00</td>
<td>175,690.00</td>
<td>11,915,082.00</td>
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<tr>
<td>ROAD MACHINERY FUND</td>
<td>2,636,275.00</td>
<td>2,308,000.00</td>
<td>0.00</td>
<td>328,275.00</td>
<td>2,636,275.00</td>
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<tr>
<td>EMPLOYMENT &amp; TRAINING</td>
<td>746,300.00</td>
<td>746,300.00</td>
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<td>0.00</td>
<td>746,300.00</td>
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<tr>
<td>GRAND TOTAL ALL FUNDS</td>
<td>150,346,114.00</td>
<td>100,750,403.00</td>
<td>7,200,000.00</td>
<td>1,449,501.00</td>
<td>109,399,904.00</td>
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</table>

TOTAL REAL PROPERTY TAX LEVY FOR BUDGETARY PURPOSES $40,946,210.00
2019 Tentative General Fund Revenue

- Property Tax: 18%
- Sales Tax (Net): 10%
- Fees: 8%
- Transfer from Other funds: 0%
- State Aid: 8%
- Federal Aid: 6%
- Federal Aid Total Revenue: 50%
2019 Tentative General Fund Expenses

- **Salaries**: 27%
- **Fringe Benefits**: 14%
- **Equipment**: 1%
- **College**: 3%
- **Medicaid**: 13%
- **Debt Service**: 4%
- **Transfer to Highway**: 6%
- **Other**: 32%
Budget Pressures

- 10% in Health Insurance - $900,000
- 53 Weeks – Extra Medicaid Payment - $300,000
- Decreased Use of D Fund Draw - $300,000 More from A Fund
- Anticipated Salary Adjustments for Union/Non-Union Employees
Budget Enhancers

- Sales Tax Trending Strong – Budgeted $750,000 more to $23M
  Budgeting Flat with 2 years performance
  Being driven by Inflation –
  Motor Fuel Sales Tax Up 18.3% thru Sept 2018

- 911 Operations Grant Offset Operating Expenses - $550,000

- ILS Enhanced Aid - Realign Assigned Counsel/Youth Bureau
  Expenses Reducing General Fund Impact > $185,000

- Workers Comp Savings - $150,000 /year for 2 years
Positions

Purchasing Director - $65k
Sr. Human Resource Associate - $42k
Principal Computer Technician - $62k
MEO Heavy - $43.5k
MEO Medium - $42k

2 contracted positions in County Attorney’s Office – shifted to PT Employees

Restored Funding for EMO Director from $30k to $65k.
Conclusion

- Responsible Budget
- Strategic Capital & Organizational Investments
- Maintains Adequate Fund Balance & Reserves
- Following the 2018 Audits
- Recommend Additional $2M Appropriation split between the Highway & Building Reserve Accounts

- Next Steps – Set Preliminary Budget (15 Days )
- Ways & Means Workshops Nov. 1 & 8
- W & M to Adopt Preliminary- Budget November 13
- Legislature Public Hearing – November 27
Questions?

Thank You
For Your Support & Vision