



## **Tioga County Worksession Minutes** **September 21, 2023 – 10:00 a.m.**

### **Legislators Present:**

Legislator Ciotoli  
Legislator Monell (*Arrived at 10:03 a.m.*)  
Legislator Mullen  
Legislator Roberts  
Chair/Legislator Sauerbrey  
Legislator Standinger (*Arrived at 10:31 a.m.*)  
Legislator Weston

### **Legislators Absent:**

Legislator Brown  
Legislator Flesher

### **Guests:**

Duane Shoen, Insero & Co. (*Departed at 10:18 a.m.*)

### **Staff present:**

Peter DeWind, County Attorney  
Cathy Haskell, Legislative Clerk  
Amy Eiklor, Deputy Legislative Clerk  
Jackson Bailey, Budget Officer  
LeeAnn Tinney, Director of ED&P (*Departed at 11:11 a.m.*)  
Linda Parke, Personnel Officer  
James McFadden, Treasurer  
Katie Chandler, Deputy Treasurer  
Laura Schurter, Accountant

**Call Meeting to Order:** Chair Sauerbrey opened the meeting at 10:01 a.m.

**Insero & Co. Audit Exit Conference:** Treasurer McFadden introduced Insero & Co. Auditor, Duane Shoen, for the required Audit Exit Interview Conference. Treasurer McFadden distributed a Financial Report and Executive Summary to the Legislators, which will be sent to State and Federal agencies once it has been finalized. Mr. Shoen reported the following from the Executive Summary:

- Insero & Co. identified no material weaknesses or significant deficiencies in internal control over financial reporting at the financial statement level and no material instances of noncompliance.
- Insero & Co. identified no instances of noncompliance and no material internal control weaknesses regarding compliance in accordance with Uniform Guidelines in respect to federal award programs. Federal award program expenditures totaled \$16,042,774.
- Insero & Co. identified no noncompliance or internal control findings and an unmodified opinion on NYSDOT programs tested by the company.
- Insero & Co. issued a Management Letter which communicates upcoming changes, most notably with the way leases are recorded.
- Insero & Co. issued an Auditors' Communication Letter with Those Charged with Governance at the Conclusion of the Audit. The letter contained no comments of concern.

Mr. Shoen encouraged the Legislators to read through the Executive Report for an in-depth analysis of figures, comparisons, budgetary and audit information for year-end 2022. Mr. Shoen reported the audit found that Tioga County has good controls in place in regard to financial statements. The Legislature thanked Mr. Shoen for his presentation.

**2024 Budget Update – Budget Officer Bailey:** Mr. Bailey distributed a budget packet to the Legislators and highlighted the following budget items:

- Preliminary General Fund Appropriations for 2024 are estimated at \$9.8 million. Mr. Bailey reported that figure includes the 4.5% salary increase for Management/Confidential positions, as well as estimated CSEA and TCCA/NCEU contracts. He explained this increase is just for salaries and does not include fringe benefits. Mr. Bailey stated that this time last year, appropriations were around \$1.2 million. He emphasized that going forward, these appropriations are not sustainable.
- Mr. Bailey broke down the top seven expenditure increases for the 2024 budget, which show an estimated increase of more than \$8.6 million, which is part of the \$9.8 million appropriation. The top seven expenditures and their estimated increases for 2024 are:
  - JD Program Expenses - \$491,000
  - Program Expenses - \$500,000 (Community College Tuition)
  - Services Rendered - \$525,000 (Handicap Education)
  - Day Care Program Expenses - \$673,000
  - MMIS Program Expense - \$752,140 (Medicaid Management)
  - Full Time - \$1,100,000 (salary increases)
  - Transfers to Capital Fund - \$4,587,542 (includes \$2.5 million appropriation for truck storage facility)

Legislator Mullen stated roughly half of the transfers to the Capital Fund are for the truck storage facility. Mr. Bailey explained that next year, the Legislature may not be able to appropriate an additional \$2.5 million for the truck storage facility. Legislator Ciotoli asked if the entire \$2.5 million appropriated for the truck storage facility is not utilized if the Legislature can reappropriate the remaining balance. Mr. Bailey reported if there are remaining funds in the truck storage facility account, the Legislature can designate those funds elsewhere. Legislator Mullen inquired if an outside entity could look at the truck storage facility and come up with a firmer figure on the estimated total cost of the project.

Chair Sauerbrey reported that during COVID, Tioga County implemented a hiring freeze and salary increases were minimal, which kept the budget at a reasonable level. After COVID, salary increases have inflated the budget. Legislator Monell stated that once salaries have been increased, they are ongoing and cannot be lowered. Like many places, Tioga County struggles with recruitment and retention. Legislator Mullen mentioned that higher salaries attract more applicants. Recruitment is difficult because Tioga County is competing with other entities to attract quality applicants and oftentimes, at a lower salary. Legislator Mullen stated to avoid laying off employees down the road, the focus should be on current positions. Analyzing job duties of current positions and possibly spreading duties amongst other employees as opposed to hiring additional staff to complete the work. Legislator Mullen also mentioned positions funded by grants. When grant funding runs out, the position cannot be sustained by local share.

Mr. Bailey reported the following estimates for the General Fund:

- Estimated Total Fund Balance at year-end 2023 is \$28,619,479.
- Fund Balance Percent at year-end 2023 is estimated to be 16%, which is within Tioga County's Fund Balance Policy of 12%-28%.

Mr. Bailey reiterated that those amounts would change as fringe benefits and litigation figures are not included. Chair Sauerbrey asked how funds for high profile court cases can be budgeted. Mr. Bailey replied that funds will need to be appropriated once an amount has been decided. Chair Sauerbrey stated she would like to set aside funds for court cases, but if all the funds are not used, then they can be appropriated elsewhere. Mr. Bailey reported any remaining funds would go back into the Fund Balance at year-end. The tentative figure for the court cases is around \$1 million.

Legislator Mullen asked Mr. Bailey if he expects the Fund Balance to be depleted in a few years. Mr. Bailey replied yes, the Fund Balance will be depleted in roughly two years if current revenue and expense figures remain as they are now. Chair Sauerbrey suggested reducing the \$2.5 million figure appropriated for the truck storage facility. Legislator Mullen stated the project could be bonded. Treasurer McFadden explained that interest rates are high right now. Legislator Mullen mentioned refinancing if interest rates come down. Mr. Bailey stated there are implications to paying off bonds. Legislator Ciotoli inquired if Commissioner Hammond could come up with a more concrete estimate for the project. Legislator Roberts stated Commissioner Hammond reported at the last Worksession that the current facility was structurally sound. She questioned if project funding could be stretched out over five years and perhaps the appropriation could be \$1 million. Chair Sauerbrey asked Mr. Bailey if there

was time to re-think the \$2.5 million truck storage facility appropriation. He said yes, there is still time to adjust that figure.

Treasurer McFadden mentioned that large projects oftentimes come in over the budgeted amount. For example, the radio communications project amount has slowly increased over time. A large portion of ARPA funds have been designated for the radio communications project. Chair Sauerbrey reported ARPA funds have to be spent within a certain timeframe. She stated ARPA funds may be reallocated, if need be, to ensure they are spent by the deadline. Legislator Mullen pointed out that the increase in the E911 surcharge should help with the cost of the project. He would like to keep the option of bonding large projects on the table if it would keep the Fund Balance intact. He commended Treasurer McFadden's hard work, particularly his investment and bonding knowledge.

Chair Sauerbrey asked the Legislators to digest the information Mr. Bailey presented, particularly the amount currently appropriated for the truck storage facility. The matter will be discussed at the next Worksession on October 5, 2023.

Mr. Bailey reported that Legislator salaries need to be set for the 2024 budget. Typically, Legislator salaries are in-line with the rate increase of Management/Confidential positions. The Legislators agreed to the same 4.5% salary increase as Management/Confidential positions.

Mr. Bailey reported that at the conclusion of the meeting, the Budget will roll from the Budget Officer Entry Level (Level 2) and roll to the Legislative Level (Level 3). Mr. Bailey will report back to the Legislature at the October 5, 2023 Worksession where he will discuss fringe benefits and ARPA updates.

**Strategic Plan Update:** Director of ED&P, LeeAnn Tinney, stated Planning Director Jardine is unable to attend, therefore, she will give the Legislators an update on the Strategic Plan. Director Tinney reported the following:

- A Strategic Plan Steering Committee was formed in April 2023 comprised of Ms. Tinney, Commissioner of Social Services Shawn Yetter, Public Health Director Heather Vroman, and Legislator Roberts.
- Through an RFP process, the Steering Committee selected TransPro as the consultant for the project. Bi-weekly status meetings were held with TransPro.
- TransPro analyzed 2022 Annual Reports and Legislative Committee Meeting minutes to gain an understanding of departmental functions.
- TransPro conducted a survey and session with the Legislators, as well as a survey of Department Heads.
- In August, TransPro held a Department Workshop where mission and vision statements, core values, and success outcomes were established.

Director Tinney reported the draft mission statement is, "Serving Tioga County with transparent and reliable services that uphold rights', promote safety and health, for a high quality of life."

She reported the draft vision statement is, "To invest in equitable opportunities to meet individual needs of our community, allowing all to thrive and prosper."

Core values identified were:

- Integrity/Honesty/Ethics
- Professionalism
- Teamwork/Respect
- Communication
- Accountability
- Service Minded
- Continuous Development

Success outcomes identified were:

- Workforce
- Accessibility
- Technology
- Community Partnerships
- Taxpayer Value

Director Tinney explained that Department Heads developed workplans with quarterly milestones that they would like to achieve in 2024. The workplans must tie back to the mission and vision statements, as well as the success outcomes. TransPro met with all but two departments this week to review their workplans. There will be updates to workplans based on discussions at that meeting. Planning Director Jardine has given departments two weeks to make updates to their workplans.

The next step will be TransPro compiling all department workplans together to create a Draft Strategic Plan, which will be presented to the Legislature. TransPro will revise the plan as directed by the Legislature. Chair Sauerbrey stated the Legislature will need time to read the Draft Strategic Plan before adopting the final version. Due to timing constraints, Director Tinney does not expect the Legislature to adopt the Strategic Plan until early next year. TransPro would like to present to the Legislature and asked if the Legislature would prefer in-person or a zoom meeting. Legislator Roberts asked if TransPro came in-person, if that would be an additional cost or if it is already included. Director Tinney stated TransPro would make an in-person meeting work.

Director Tinney is pleased with departmental participation and feedback on the Strategic Plan. Chair Sauerbrey stated she was under the assumption that the Strategic Plan was a five-year plan. Director Tinney responded that the Strategic Plan is a one-to-three-year plan. Chair Sauerbrey asked what the significance of the Strategic Plan is. Director Tinney replied that the Strategic Plan outlines expectations and goals for departments. By the end of 2024, departments can refer to the Strategic Plan and see if their goals were met or if they fell short. Chair Sauerbrey clarified that the departments are setting the goals, not the Legislature. Director Tinney stated it is ultimately the Legislature's plan as they decide what is included, or not included, in the Strategic Plan. If the Legislature does not like a goal in the draft, then they have the authority to not include it in the final version. Legislator Roberts asked if Department

Heads will also have another chance to review or make changes to the draft version. Director Tinney replied yes, departments will have an opportunity to re-address their goals and a draft presentation will be sent to them before going to the Legislature.

Legislator Roberts stated since this is a multi-year plan, she wondered how updates can be facilitated. She asked if the Legislature would be responsible to monitor and update the Strategic Plan. Director Tinney replied that question was asked during the meeting and what department the Strategic Plan should be housed in. The newly created position of County Administrator was brought up as a possibility. Chair Sauerbrey thanked Director Tinney for the Strategic Plan update and will reach out if there are any additional questions.

**Approval of Worksession Minutes:** On motion of Legislator Mullen, seconded by Legislator Monell, the September 7, 2023 minutes were unanimously approved.

**Action Items:** Currently, we have none.

**Other:**

- ***Health Insurance Discussion:*** Legislator Mullen inquired if there could be a discussion regarding the possibility of adding a spousal aspect to Tioga County's health insurance plan. Tioga County currently offers two options: a single or family plan. He questioned if a third option could be offered to those who are married with no children. Legislator Mullen asked if there would be a budget implication to adding the spousal option. He questioned if health insurance expenses could be reduced if the option was available. Legislator Ciotoli stated an analysis would need to be completed because changing tiers would change costs across the board. Personnel Officer Parke stated changes cannot be made to health insurance plans if they were included in contract negotiations. Legislator Mullen asked if changes can be made if an equal or better plan was offered. Personnel Officer Parke replied that it would be something she would have to research, and she will look into it.
- ***NYSAC Conference:*** Chair Sauerbrey reported she and Legislator Roberts attended the NYSAC conference at Turning Stone last week. She found the conference to be highly informative and educational. Tioga County was presented with a NYMIR Risk Management Award. One of the topics discussed was the Governor's proposed Election Law changes that fringe upon Home Rule. NYSAC is working with counties to send a strong message to Governor Hochul that the change is unacceptable. NYSAC asks that counties refrain from entering into court cases over the matter until the Governor signs it. If she signs it, NYSAC can proceed with a unified case, as New York is a Home Rule State.

Chair Sauerbrey stated the migrant issue was discussed and it was evident that most counties do not feel the issue is theirs to take on. As a sanctuary city, it is New York City's responsibility to deal with the influx of migrants. There was a representative from New York City at the conference that made it clear they do not want to put pressure on the federal government because of the upcoming election. Chair Sauerbrey reiterated that Tioga County is still in a State of Emergency due to the possibility of incoming migrants.

**Executive Session:** Seven Legislators were in attendance with Legislators Brown and Flesher being absent. County Attorney DeWind, Legislative Clerk Haskell, Deputy Treasurer Chandler, and Treasurer McFadden remained in attendance. Motion by Legislator Mullen, seconded by Legislator Monell, to move into Executive Session to discuss matters pertaining to the appointment and promotion of particular individuals at 11:15 a.m. Motion carried. Treasurer McFadden and Deputy Treasurer Chandler departed at 11:29 a.m. Motion by Legislator Monell to adjourn, seconded by Legislator Ciotoli. Executive Session adjourned at 11:47 a.m.

Meeting adjourned at 11:47 a.m.

Next Worksession scheduled for Thursday, October 5, 2023, at 1:00 p.m.

Respectfully submitted,

*Amy Eiklor*

Deputy Legislative Clerk