

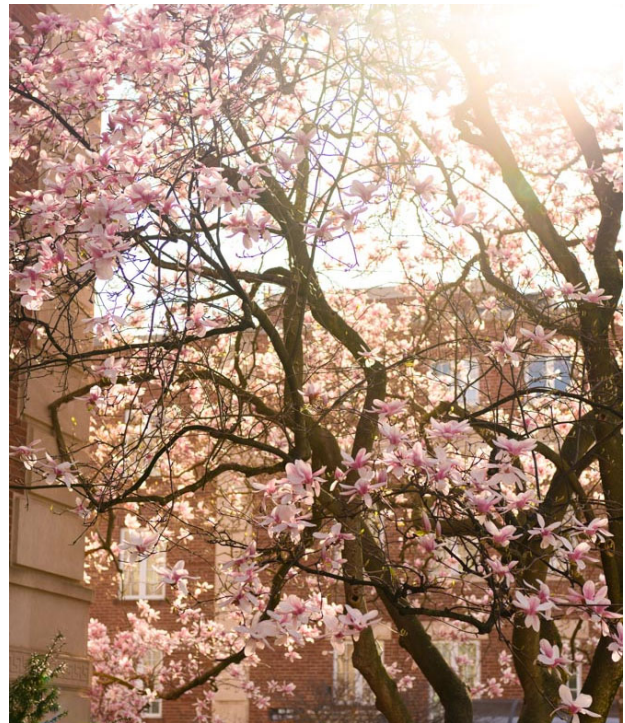
2026 Budget Retreat

April 29, 2025
Presentation to the Tompkins County Legislature



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Economic & Fiscal Indicators

Environmental Scan



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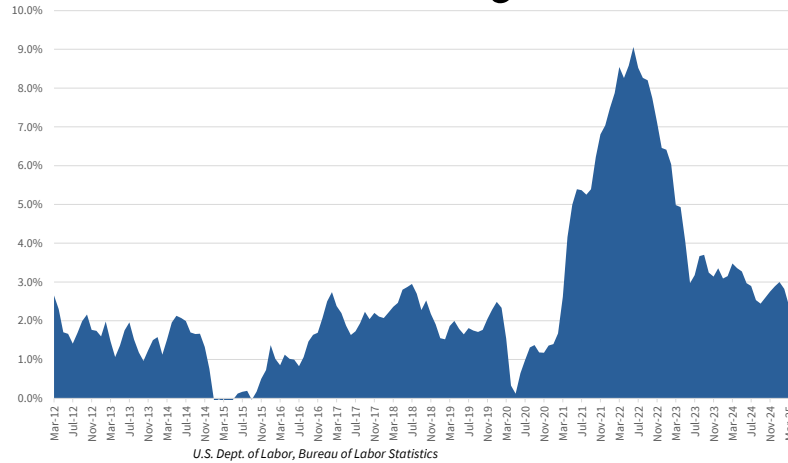
2025 Budget Retreat

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Inflation Rates February 2015 - 2025

Mar 2024 to
2025 inflation
is 2.9%



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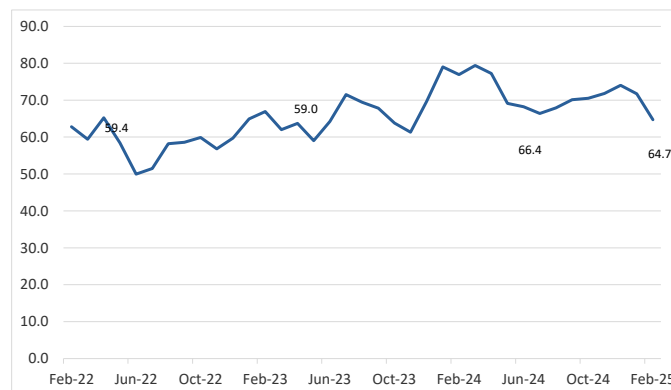
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Consumer Confidence Feb 2022- Feb 2025

U.S. Consumer
Confidence has
decreased after
February 2024;
12.2 points
lower than Feb
2025



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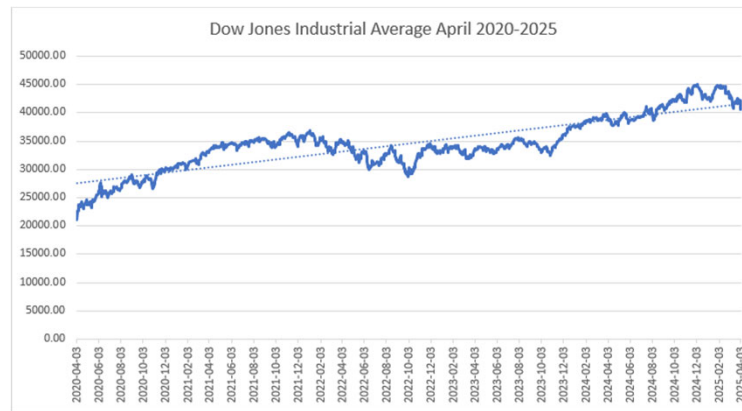
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Stock Market: Dow Jones Industrial Average April 2020-April 2025

4% higher in
April 2025 than
a year ago



Source: Dow Jones Industrial Average



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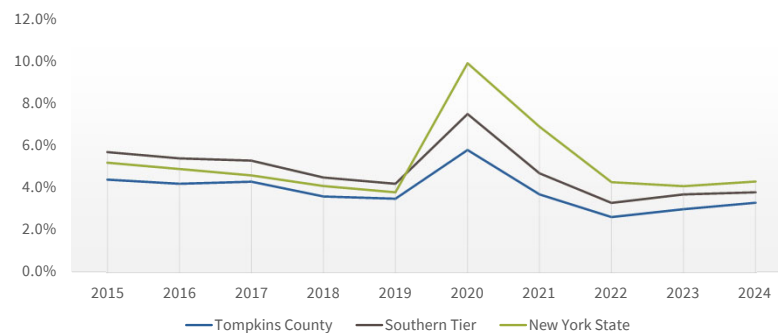
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Average Annual Unemployment Rates 2015-2024

2024

New York State – 4.3%
Southern Tier – 3.8%
Tompkins County – 3.3%



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NYS Dept. of Labor

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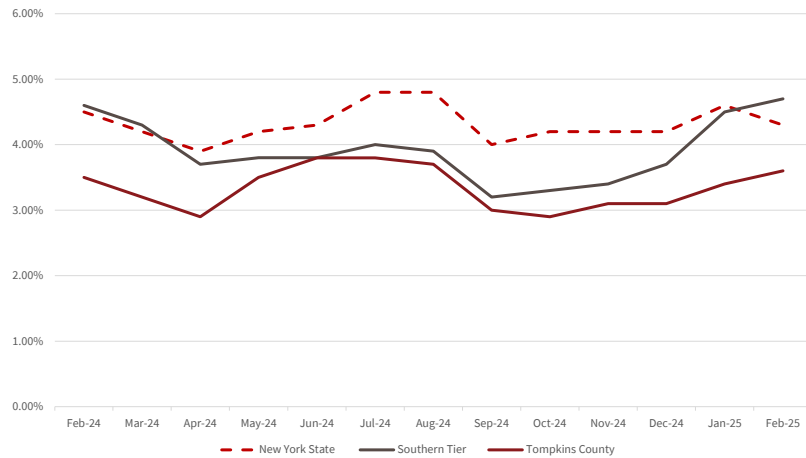
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Monthly Unemployment Rates 2024-2025

As of February 2025

New York State – 4.3%
Southern Tier – 4.7%
Tompkins County – 3.6%



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NYS Dept. of Labor

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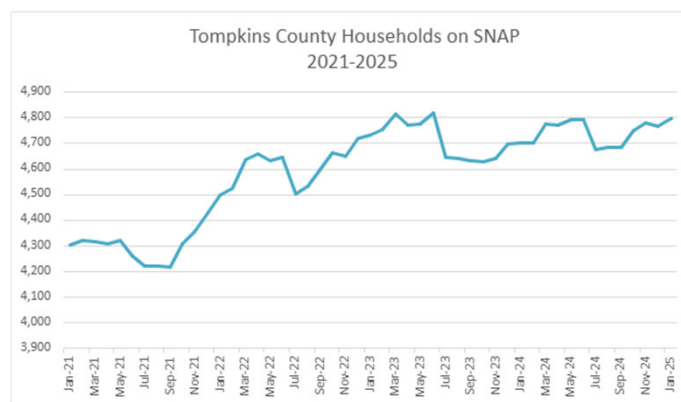
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Indicators of Need

Supplemental Nutrition Assistance Program (SNAP)

Caseloads trending upward

- Up 5% since 2021
- Income thresholds \$2,510 monthly income for one individual, and \$5,200 monthly for a household of 4.



<http://otda.ny.gov/resources/caseload/>



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Indicators of Need

Temporary Assistance (TANF)
100% NYS funded

- Down 14% from January 2021
- Up 11% from January 2024
- No local cost (or savings)
- 5 year life time benefit

Tompkins County TANF Cases 2021 - 2025



<http://otda.ny.gov/resources/caseload/>



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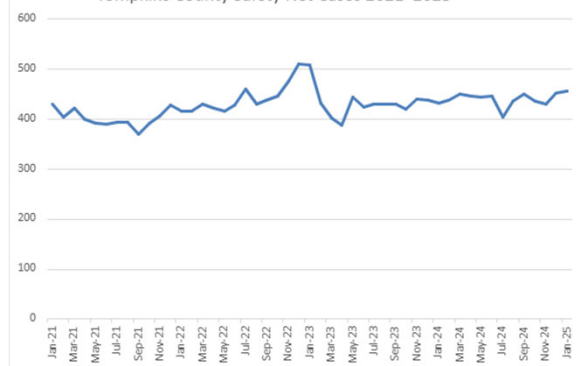
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Indicators of Need

Safety Net
71% local funding/ 29% NYS

- 6% Increase since last January

Tompkins County Safety Net Cases 2021- 2025



<http://otda.ny.gov/resources/caseload/>



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2025 Cost Drivers



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Mandates (Local \$)

Department	2025	2026	Change	Tax Levy Impact
Assigned Counsel	2,072,257	3,000,000	627,743	1.14
Social Services	19,187,475	19,213,756	26,281	.05
Whole Health	2,990,351	3,482,106	491,755	.90
Outside Colleges	450,000	\$450,000	0	0
Jail Medical & Boarding	450,024	450,000	-24.00	0
Total	\$25,150,107	\$26,295,862	\$1,145,755	2.09



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Mandate Detail – Dept Social Services

	2025	2026	Change	Impact on Tax Levy
Daycare	3,811,315	5,243,913	1,432,598	2.61
Childcare	7,236,728	7,198,509	-38,219	-.07
Medicaid	12,130,064	12,297,896	167,832	.31
Safety Net	5,775,018	5,697,680	-77,338	-.14
All Other	6,303,526	7,903,378	1,599,852	2.91
Total Impact	35,256,651	38,341,376	3,084,725	5.62



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Mandate Detail – Whole Health

	2025	2026	Change	Impact on Tax Levy
Medical Examiner	376,820	378,575	1,755	0
Early Intervention	503,000	388,000	-115,000	-.21
Preschool	4,915,531	4,915,531	0	0
Psychiatric Expense	725,000	1,200,000	475,000	.87
Total Impact	6,520,351	6,882,106	361,755	.66



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Wages (Local \$)

	Budget	Tax Levy Impact
2026	50,559,241	
2025	49,422,749	
Local Impact	1,136,492	2.07

- Incorporates all negotiated salary increases
- Incorporates all Compensation Study adjustments
- Incorporates additional salary adjustments for Road Patrol



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Fringes (Local \$)

	Budget	Tax Levy Impact
2026	22,332,016	
2025	21,830,028	
Local Impact	501,989	.91

Takes into consideration:

- Expected increase in health insurance rates
- Expected increase in NYS Pension costs



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Vacancy Factor

- 3% Vacancy Factor \$1,516,777



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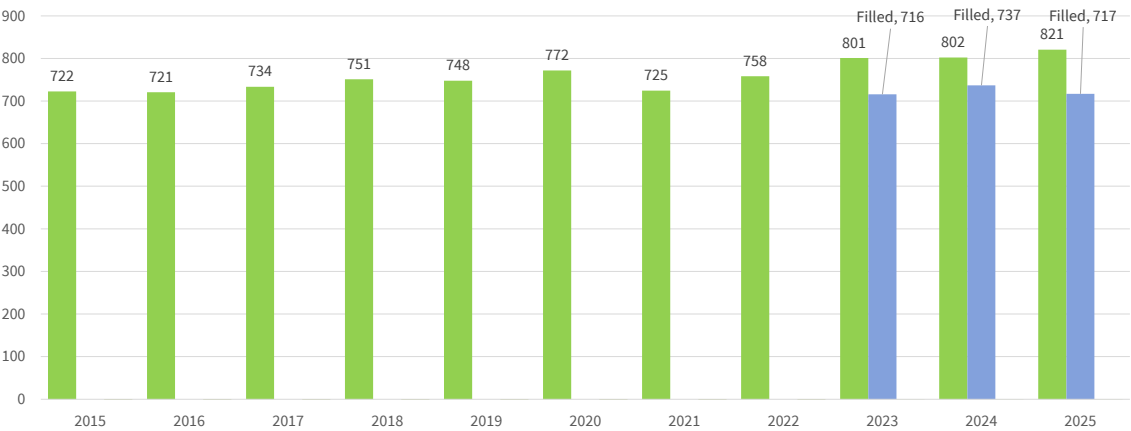
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County Employee Budget FTE



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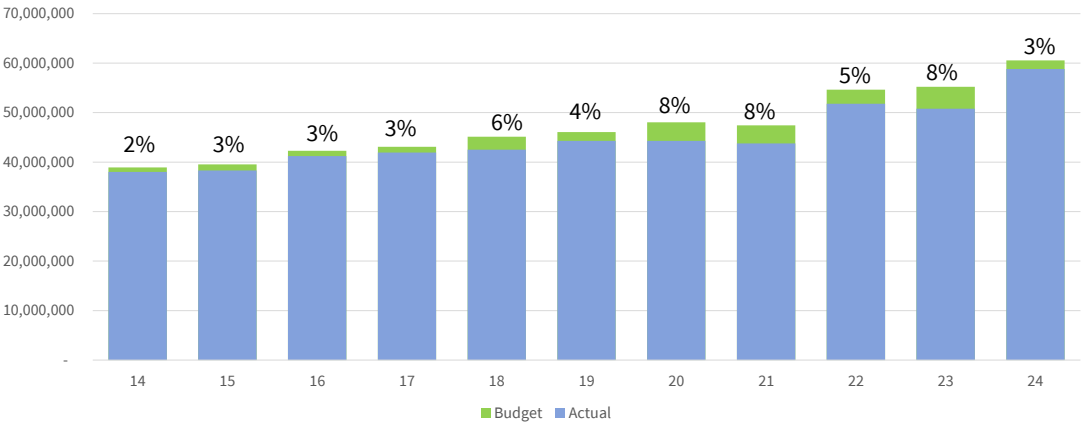
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Gross Payroll Costs



Source: eFin 4/9/2025



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Contingency Fund (Local \$)

	Budget	Tax Levy Impact
2026	1,610,000	3.0
2025	1,610,000	3.0
Local Impact	\$0	0



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Self Insurance Fund (Local \$)

	Budget	Tax Levy Impact
2026	\$400,000	.74
2025	\$697,500	1.20
Local Impact	-\$297,500	-0.54%



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Capital and Debt Service Contribution (Local \$)

Takes into consideration:

- By policy, .005% increase of annual tax levy to support infrastructure investments

	Budget	Tax Levy Impact
2026	\$8,275,476	
2025	\$7,061,221	
Local Impact	\$1,214,255	2.21%



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Tax Levy

Debt Service

2013 Various	\$ 119,084.00
2014 Refunding of 2010	\$ 1,123,950.00
2014 Various Projects	\$ 266,348.50
2015 Various Projects	\$ 794,500.00
2018 Various Projects	\$ 207,562.50
2019 Various Projects	\$ 416,325.00
2020 Various Projects	\$ 199,312.50
2021 Various Projects	\$ 276,725.00
2022 Various Projects	\$ 398,074.00
2012 Various Projects	\$ 114,587.00
2023 Various Projects	\$ 595,539.40
Fall Creek Road	\$ 340,000.00
Debt Service Reserve	\$ 280,000.00
Fiscal Agent Fees	\$ 95,000.00
Bridge NY Capital Reserves	\$ 224,639.40
Cortland Street Bridge Replacement	\$ 230,740.00
Podunk Road	\$ 183,772.00
Total	\$5,866,158.00

Contribution to Construction

ITS Infrastructure	\$411,000.00
Green Fleet	\$318,318.00
Road Maintenance	\$200,000.00
Highway Machinery	\$80,000.00
Facilities Restoration	\$1,400,000.00
Total	\$2,409,318.00



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Capital Projects

Enterprise Funds

2023 Various Projects - E911	\$360,360.60
2014 Various Projects - E911	\$36,333.00
2014 Various Projects - TC3	\$318,000.00
2013 Various Projects - RMM	\$176,516.00
2021-2025 RMM	\$113,964.00
2022 B Various Airport Projects	\$683,969.00
2012 Various Projects - Cooperative Extension	\$43,125.00
2025-2029 Landfill Site Improvements	\$ -
Fall Creek Road - Federal	\$1,360,000.00
Green Fleet - Sale and State Aid	\$454,500.00
RSWC Upgrades 2026-2030	\$364,067.00
Total	\$3,910,834.60

New Requests

Green Fleet	\$466,183.00
Emergency Tower Upgrades	\$350,000.00
Green Facilities	\$520,000.00
Highway Machinery	\$3,122,000.00
Road Maintenance Program	\$2,400,000.00
Total	\$6,858,183.00



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Other Costs

IAED Agreement	Budget	Tax Levy Impact
2026	\$340,500	
2025	\$315,570	
Local Impact	\$23,105	.04%

Use of Fund Balance	Budget	Tax levy Impact
2026	\$0	
2025	\$304,991	
Local Impact	-\$304,991	.52%



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Town Plowing (Local \$)

	Budget	Tax Levy Impact
2026	\$725,000	
2025	\$425,000	
Local Impact	\$300,000	.55%

Takes into consideration:

- County contracts with towns for plowing county road
- Approx. 150 miles of road



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Fixed Cost Increases (Local \$)

	Budget	Tax Levy Impact
2026	\$500,000	.91

- Includes contracts and software



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Recap: Expenses (Local)

Expense	Change	Tax Levy Change
NYS Mandates	\$1,145,755	4.17
Salary and Fringe	\$1,638,481	2.98
IAED Agreement	\$23,105	0.04
Use of Fund Balance	\$304,991	0.56
Fixed Cost Increase	\$500,000	.91
Town Plowing	\$300,000	0.55
Self Insurance Reserve	(\$297,500)	(0.54)
Vacancy Factor	(\$1,516,777)	(2.76)
Capital	\$1,214,255	2.19
Total Expense Impact	\$3,298,055	6.03



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2025 Challenges/ Opportunities: Potential Expense Impacts



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ITH Airport

- ITH may require funding
- ITH enplanements down since COVID:
 - 2022 enplanements at 52.1% of 2019 levels
 - 2023 enplanements at 56.8% of 2019 levels
 - 2024 enplanements at 63.4% of 2019 levels

Passenger Facility Charges (PFCs) directly tied to enplanements

- PFCs expected to pay debt on terminal project



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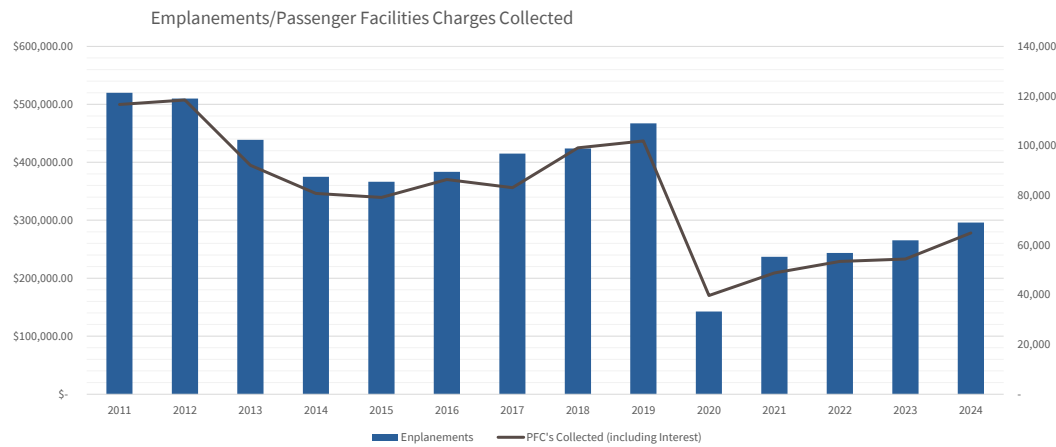
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ITH Airport

Enplanements/Passenger Facilities Charges Collected



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ONETIME AND MULTI YEAR

\$6.2M



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County One-Time Multi-Year Initiatives

Over-Target Initiative	1X Funded Through	Amount	Tax Levy Impact
District Attorney - CAP Attorney Stipend	2025	\$67,500	.12
Community Justice Center Staffing and Program Funding	2025	\$93,022	.17
2025 Climate Survey	2025	\$15,000	.03
Foil Software	2025	\$19,533	.04
Language Access Implementation To Reduce Barriers	2025	\$100,000	.18
Sheriff - Reinstatement of 5% Cut	2025	\$219,015	.40
Day Reporting Program Reinstatement 5% Cut	2025	\$74,083	.13
Environmental Health Permit Management Software	2025	\$75,000	.14
Airport	2025	\$371,713	.68



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County One-Time Multi-Year Initiatives

Over-Target Initiative	1X Funded Through	Amount	Tax Levy Impact
Finance - Additional Software	2026	\$ 21,000.00	.04
Finance - Additional Purchasing Staff	2026	\$ 84,565.00	.15
Assessment - Conversion to New CAMA Database	2026	\$ 106,000.00	.19
Human Resources-Staffing	2026	\$ 135,380.00	.25
Facilities - Project Manager II	2026	\$ 121,779.00	.22
Sheriff - Tompkins County Crisis Response Unit	2026	\$ 132,803.00	.24
Whole Health - Vehicle Lease	2026	\$ 49,200.00	.09
Whole Health - Early Intervention	2026	\$ 206,828.00	.38
Whole Health - Care Teams Year 3	2026	\$ 245,499.00	.45
Whole Health - Suicide Prevention Coalition Support	2026	\$ 16,400.00	.03
Social Services - Respite Bed Cayuga Centers	2026	\$ 127,750.00	.23
Workforce Development - Transition Workforce Specialist	2026	\$ 96,470.00	.18
Youth Services - Maintaining Services Urban Outreach Program	2026	\$ 30,000.00	.05
Planning and Sustainability - Restoration of Funding to Outside Entities	2026	\$ 8,056.00	.01
Code Blue Shelter	2026	\$178,861.26	.33



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Budget Retreat

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Capital One-Time Multi-Year Initiatives

Over-Target Initiative	1X Funded Through	Amount	Tax Levy Impact
FACILITIES RESTORATION PROJECT OTR ONETIME	2025	\$ 500,000.00	.91
FALLS ROAD BRIDGE OVER TAUGHANNOCK OTR MULTIYEAR	2025	\$ 47,073.00	.09
MIDLINE ROAD CULVERT BRIDGE NY GRANT PROJECT OTR ONETIME	2025	\$ 58,900.00	.11
PUBLIC SAFETY BUILDING CONSTRUCTION PROJECT OTR ONETIME	2025	\$ 1,000,000.00	1.82
ROAD MAINTENANCE PROGRAM OTR ONETIME	2025	\$ 1,000,000.00	1.82



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Agency One-Time Multi-Year Initiatives

Over-Target Initiative	1X Funded Through	Amount	Tax Levy Impact
CCE Food Systems Plan	2025	\$25,000	.05
Rural Libraries	2025	\$20,000	.04
TCPL	2025	-\$20,000	-.04
HSC Food Bank of the Southern Tier School	2025	\$50,000	.09
HSC LawNY Reentry Project	2025	\$25,000	.05
HSC Housing Specialist	2025	\$30,000	.05
HSC Data Specialist	2025	\$40,000	.07
Soil & Water - Establish Restricted Fund Balance	2025	\$200,000	.36



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Agency One-Time Multi-Year Initiatives

Over-Target Initiative	1X Funded Through	Amount	Tax Levy Impact
CCE Capacity Building	2026	\$25,000	.05
Reach Behavioral Health and Outreach	2026	\$87,860	.16
Community Food Coalition Pantry	2026	\$25,000	.05
Cooperative Extension Budget Restoration	2026	\$37,960	.07
OAR Sunflower House Case Management	2026	\$45,000	.08



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New/Unknown:

- Federal Funding
- NYS Budget
- RMR Program Changes
- Shelter Costs
- Living Wage Adjustments



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New/Known Initiatives: Emergency Shelter

- Estimates from DSS show an increase of \$3,503,782 to support shelter workers
 - 10 shelter service workers for THA
 - 10 senior shelter services workers for THA
 - 4 shelter managers for THA
 - Increase in security costs and adding security to Rodeway
 - Detention bed at Steuben County

The total for THA workers payroll costs do not include reimbursement in his estimate. DSS has not submitted and received reimbursement to date, so they don't have any idea what reimbursement to expect.



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New/Known Initiatives

- County Employee living wage adjustment
 - Depending on what direction this goes could cost more than \$1M



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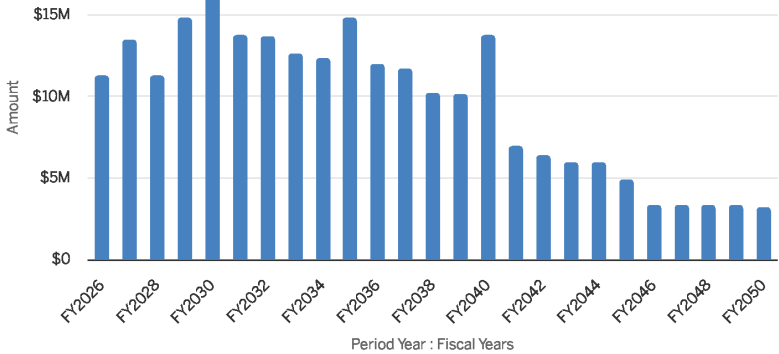
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Capital Program – Tax Levy

- INCLUDES:
- Current Debt
- Pending Bridge Projects
- Capital Reserves
- Center of Government NEW
- Facilities Restoration Project
- Green Facilities Program
- Fleet Management
- Highway Machinery
- ITS Infrastructure Replacement/Maintenance
- Natural Infrastructure
- Public Safety Building Construction Project
- NEW Public Safety Building Project Rehab
- Road Maintenance Program



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2025 Revenue Drivers



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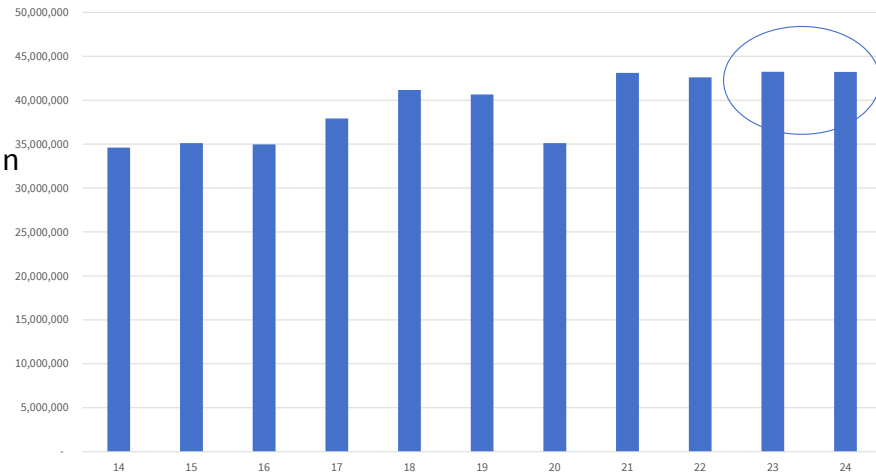
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Sales Tax

-0.07% decrease in sales tax from 2023-2024



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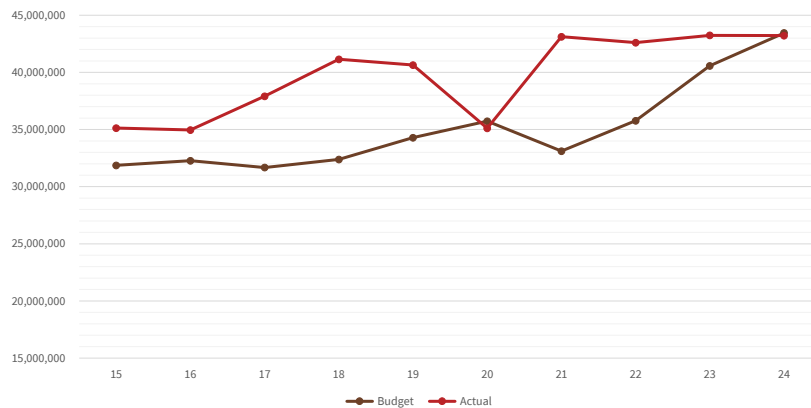
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Tompkins County Sales Tax Budget vs. Actual



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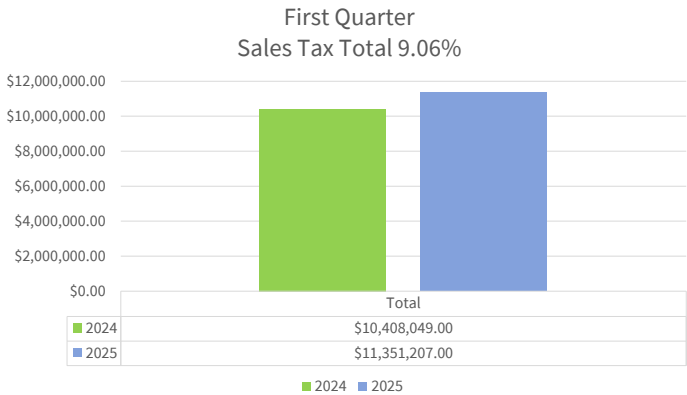
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1st Quarter Sales Tax 2024 vs 2025 County Share



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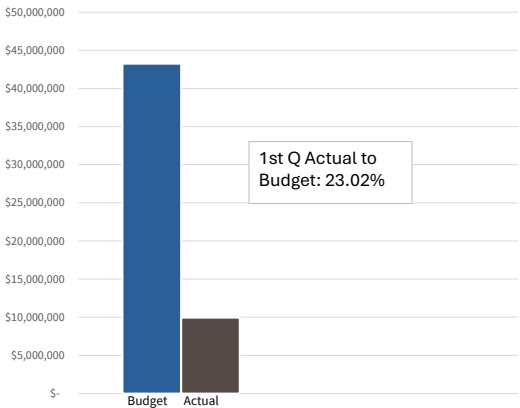
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1st Quarter Sales Tax 2025 Actual to Budget



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Sales Tax (Local \$)

	Budget	Tax Levy Impact
2026	\$43,453,828	
2025	\$43,453,828	
Local Impact	\$0	0%

- Used 2024 actual sales tax receipts



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Other Revenue Drivers “Unallocated Revenues”

Unallocated Revenues	2025	2026	Local Impact	Tax Levy Impact
Clerk Fees	\$1,200,000	\$1,100,000	(\$100,000)	.18
Deed Transfer Tax	\$1,100,000	\$900,000	(\$200,000)	.36
PILOT revenue	\$913,787	\$802,019	(\$111,768)	.20
Interest Earnings	\$2,300,000	\$2,300,000	\$0	0
Room Tax	\$377,380	\$288,361	(\$89,019)	.16
Rents	\$275,999	\$183,999	(\$92,000)	.17
Casino Revenues	\$2,100,000	\$2,100,000	\$0	0
Total Unallocated Revenues			(\$592,787)	1.08



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Tompkins County Casino Revenue



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Other Revenue Drivers: Federal & State Aid

Net Federal Aid	Budget	Tax Levy Impact	Net State Aid	Budget	Tax Levy Impact
Local Impact	\$1,406,231	-2.56	Local Impact	\$1,652,213	-3.01%

*Net of revenues applied to mandate costs



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Recap: Revenues

Revenue	Change	Tax Levy Impact
Casino Revenue	0	0
Interest Earnings	\$0	0
Rents	-\$92,000	.17
Room Tax	-\$89,019	.16
PILOT Revenue	-\$111,768	.20
Federal Revenue	1,406,213	-2.56
State Revenue	1,652,213	-3.01
Clerk Fees	-\$300,000	.55
Sales Tax Revenue	0	0
Total Revenue Impact	\$2,465,639	-4.49



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Assumptions



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Assumptions – Tax Cap ESTIMATE

2026 Tax Cap Estimated at 3.06% (\$1.68M)

- Inflationary factor of 2% (limited to lesser of 2% or the Consumer Price Index).
- Sales tax credit offsets to towns
- Tax base growth factor for past 6 years
- Increase in PILOT revenue

Cap will change based on actual mid-year inflation and sales tax credit estimate

Explanations

- Tax base growth factor or “new lumber”: amount of new tax base added by new construction
- Inflation comes from State: Lesser of 2% or CPI prior
- Sales tax credit is based on actual sales tax receipts mid-year



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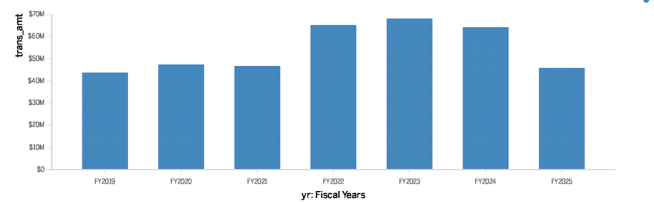
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General Fund Balance as of 4/23/2025

NOTE: These figures are estimates and are not confirmed by the Finance Director

2024 General Fund	Estimate
Fund Balance	\$64,017,968
Less 2024 Assigned Reserves	(\$15,689,198)
Adjusted Fund Balance	\$48,328,770
Target	\$62,033,116
Net	(\$13,704,346)

Filtered by
account equals "3090000"
Funds equals "A"



Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
trans_amt	\$43,496,574.66	\$47,185,606.84	\$46,542,421.51	\$64,934,368.73	\$67,993,907.74	\$64,017,968.21	\$45,818,769.63
A	\$43,496,574.66	\$47,185,606.84	\$46,542,421.51	\$64,934,368.73	\$67,993,907.74	\$64,017,968.21	\$45,818,769.63



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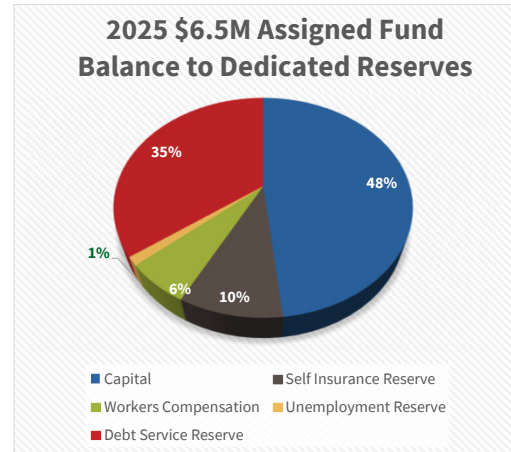
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RESERVE ACCOUNTS

Reserve	Amount
Capital	\$6,100,000
Self Insurance	\$1,187,374
Workers' Compensation	\$760,000
Debt Service	\$4,434,786
Unemployment Reserve	\$154,059

NOTE: These figures are estimates and are not confirmed by the Finance Director



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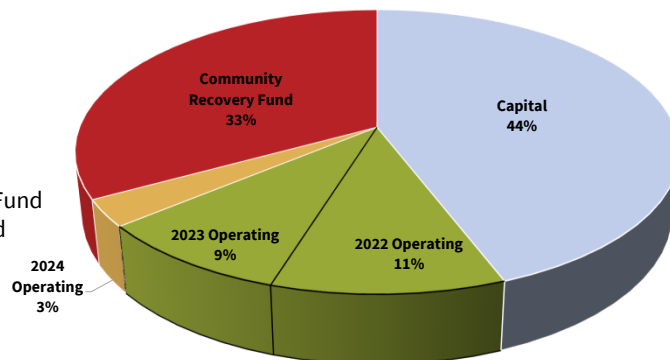
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Status of ARPA \$19.8M

- \$19.8M Total
- \$82K obligated toward capital projects
- \$8.7M Spent toward capital projects
- \$2.2M obligated toward Community Recovery Fund
- \$4.1M Spent toward Community Recovery Fund
- \$2.1M Spent in one-time OTRs in 2022
- \$1.8M Spent in one-time OTRs in 2023
- \$660K Spent in one-time OTRs in 2024
- \$62K obligated in one-time OTRs in 2025



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Maintenance of Effort Budget

- Does Not Include:
 - TCAT County Share Increase
 - TC3 County Share Increase
 - COLA for County supported agencies
 - County RMR Program Expansion



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Decision Points & Options

Determine target tax levy: What are goals and priorities? How much funding/cutting is needed to achieve goals?

- Targeted cuts
- Review contracts & agency funding
- Vehicle replacement



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Decision Points & Options

Levy Increased by:	Impact on Levy	Impact on Homeowner	Amount needed to cut	Tax Rate/\$1000
7.11% MOE	\$3,905,214	\$74		\$5.04
3.06% (Tax Cap)	\$1,679,894	\$17	\$924,225	\$4.85

2025 median home value = \$300,000
2024 median home value = \$300,000
2024 Rate \$4.79/1000
2025 tax levy = \$54,898,518
Each 1% tax levy increase is roughly equivalent to \$548,985



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Questions?

April 29, 2024
Presentation to the Tompkins County Legislature



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