



Tompkins County Department of Administration

125 East Court Street
Ithaca, NY 14850

COUNTY ADMINISTRATOR

Jason Molino

"Promoting excellence in County operations while respecting the needs of the people we serve."

September 4, 2018

To the Honorable Members of the Tompkins County Legislature:

I am pleased to present you the Recommended 2019 Tompkins County Operating Budget and 2019-2023 Capital Program.

The Recommended \$186.5 million Budget is balanced with a property tax levy increase of 1.43%, which is less than the May 2018 approved financial goal of 2.2%, and well below our tax cap. It is also recommended that the County's solid waste annual fee increase from \$55 to \$58. If approved, the Budget will add \$15.40 to the tax bill of an average homeowner.

The Budget proposes modest spending growth of 2.57%, stability in current programs, and the alignment of resources with priorities that include sustained investment in capital infrastructure, continued focus on reducing our jail population, addressing the shortage of affordable housing, and maintaining a diverse, well-trained, motivated workforce.

Our Budget continues to benefit from a strong local economy. For the fourth straight year, the budgeted cost of mandated human services programs has declined, in part because of an economy that is creating opportunities for employment. Currently the Ithaca skyline is obstructed by three oversized cranes, a temporary consequence of large-scale new construction, which will only continue to contribute to the rising property values that has increased our tax base by a remarkable 4.3 percent over last year. Since 2015 our tax base has increased by 12.3%, allowing the costs of government to be spread across a larger base. This robust growth in tax base, along with stable growth in local wages and consumer spending, has contributed to healthy growth in sales tax collections.

Responding to my request at the beginning of the budget process that Over Target Requests (OTRs) be well thought out and diligent, departments and agencies submitted 65 requests, totaling \$2,368,076, to support specific expenditures beyond their baseline target budgets. Most of the OTR's are for one-time items, non-recurring expenditures that utilize the County's fund balance, and do not impact the property tax levy. Target OTR's, requesting an increase in baseline target budgets, do impact the property tax levy. All OTR's recommended were reviewed through a lens of the expectations and performance to be achieved; alignment with legislative priorities; and "what success would look like". The Recommended Budget includes \$2,315,587 OTR requests, of which \$306,621 are target requests.

While the proposed property tax levy is up, the property tax rate is *down* by 2.76%, to \$6.39 per \$1,000, due to strong growth of the County's tax base. This is the fifth consecutive year that the County's tax rate has declined. The proposed 2019 tax rate is the lowest since 2011.

Major Influences on the Budget

Sales Tax

Generally, sales tax collections vary with the economy. When the economy is good, sales tax revenues rise. When the economy falls, so do sales tax receipts. Currently unemployment is low, the stock market and consumer confidence are high, and at the time of this writing, sales tax is trending in a direction that would suggest 2018 will be a second consecutive year of greater than 6% growth in sales tax collections. However, this has not always been the case. In the not so distant past, 2015 and 2016 collections were down, despite similar economic conditions.

The odd, unexplainable and volatile history of sales tax collection makes projecting future collections extremely difficult. The Recommended Budget assumes that 2018 will finish strong with solid growth over the prior year's collections. As a result, the Recommended Budget provides for a reasonable growth of 5.4%, or \$1,759,884 over the prior year budget. This projection reflects that 2019 collections will resume *normal growth*, similar to the 10-year average of 2% annual growth over the prior year, and steps away from the unprecedented growth of the past 18 months. This balanced approach is an attempt to achieve practical and reasonable sales tax projections, while balancing an unforeseeable future due to the lack of predictive trend lines to follow.

The impact of sales tax collection patterns on the Budget is profound. The long-term impact of variances and fluctuations in sales tax collections can drastically influence the revenue structure of the County budget, and ultimately have lasting impacts on service levels and the property tax levy. Sales tax collections make up 18% of County's general fund revenue; as a result, careful consideration must be given to County's reliance on sales tax collections when balancing the budget.

Labor Costs

Wages: There is one settled labor agreement for 2019 now in place, White Collar, which covers over 60% of County employees. The contract provides a 2.0% wage increase in 2019 along with substantial longevity increases which were negotiated as part of the current labor contract for 2018-2020. Blue Collar, Road Patrol and Corrections Officers unions do not yet have contracts in place for next year.

I will be working diligently with Human Resources and department leadership to negotiate fair and reasonable labor agreements for the three remaining units in 2019.

Workforce:

The Budget reflects a total County workforce to 748 FTEs. The following positions require over-target (OTR) funding:

- With the upcoming retirement of the department head in 2019, the Department of Emergency Response (DOER) will undergo a reorganization. This includes the reclassification of two positions – to Deputy Director of DOER and Fire, Disaster and EMS Coordinator – and the reclass of a third position, to Community Preparedness Coordinator, which includes an increase from half-time to a full-time. This reorganization will better support the department and surrounding agencies, as well as recommendations from the EMS Task Force to enhance recruitment, training and retention of EMS volunteers.

- A temporary increase of the half-time inspector in Weights and Measures to full-time to assist the traditionally single-person office with succession for the Director, who will be retiring in 2019. A Personnel Assistant Trainee in Human Resources to assist with transition of roles and responsibilities due to two upcoming retirements.
- A half-time Telcom/Programming/Administrator in ITS to assist with transition and succession of an upcoming retirement mid-year.
- An additional Deputy Sheriff position to support the request for a School Resource Officer for TST BOCES.
- An additional Probation Officer and Senior Probation Officer to fulfill our staffing needs for full Raise the Age implementation.

Fringe Benefits: Health costs have once again been moderated by the existence of the Greater Tompkins County Municipal Health Insurance Consortium. Now in its seventh year, the Consortium has expanded to include a number of municipalities outside Tompkins County and keeps delivering on its promise to stabilize health costs by pooling the buying power of its members. Recently, health insurers in New York State, including the State's own Empire Plan, are projecting premium increases ranging from 7-12% for their health insurance programs across New York State. The Consortium is currently considering a 4-5% increase in premiums for 2019 but has not yet finalized its premium. The Recommended Budget includes a 6% increase due to project increases in out years. That follows an increase of just 4% in 2018. With a multi-year track record of performance with the Consortium, including the Platinum Plan, we are confident that the baseline estimates for health benefit costs in 2019 are appropriate, and that drastic increases in premiums similar to other insurers around the State are not within our foreseeable future.

In late August the State Comptroller announced a 2019 pension rate of 14.6%, which is a negligible decrease from 2018, at 14.9%. As a result, the Recommended Budget assumes no change in the retirement contribution compared to 2018.

Mandates

After a generation of steadily, and often sharply, increasing costs for State-mandated human service programs, 2019 marks the fourth consecutive year of budgeted reductions in mandated expenses. The total local cost of \$20.9 million is a slight decrease in property tax-supported cost of mandates (\$175,261 from the 2018 Budgeted level). It should be noted that \$100,000 of this reduction is attributed to the absence of an OTR for Assigned Counsel, which in 2018 had been attributed to a higher number of homicide cases awaiting adjudication.

In the Health Department, the local dollar budget for PreK Special Education and Early Intervention programs was reduced by \$268,000, aligning with recent spending patterns. Reductions have also been made in the DSS Child Care (Child Protective Services/Foster Care/Adoption) budget, where local spending is down \$366,000. The reduction does not reflect a reduction in services to clients, but instead aligns with recent internal changes in reimbursement methods in an attempt to seek greater day care reimbursements for foster care children.

Medicaid, which remains the largest single cost in the County's budget at \$11.8 million, is expected to increase by 1.9%, or \$220,000. While the County has little influence over this mandated expense, and New York State counties currently benefit from adoption of the Affordable Care Act (ACA), should the

federal government enact changes regarding the funding for ACA, the County's costs could increase drastically. Medicaid costs remains Tompkins County's single largest cost, representing 24% of our 2019 property tax levy.

As in prior years, while the economy continues to strengthen, DSS's two temporary assistance programs – Family Assistance and Safety Net – demonstrate a relatively consistent number of total cases since 2008, however at a much greater local cost. Family Assistance cases continue to decline – down 28% from January 2008 and have no local cost. In contrast, Safety Net cases remain 24% above January 2008, with 71% of their cost local funding and 29% from New York State.

The clear shift of cases from federally-funded Family Assistance to the County-State funded Safety Net program, while total assistance cases remain literally flat over the past decade, suggests that many people remain dependent on temporary assistance following expiration of the five-year lifetime limit on Family Assistance.

Capital Reinvestment

The budget continues to adhere to the 2012 Updated Capital Improvement Plan adopted by the Legislature, including the policy that calls for an annual 0.5% increase in the property tax levy to support capital investment. By this policy, \$245,716 will added to the 2019 property tax levy, dedicated to pay for infrastructure improvements. Most of these funds will be applied to pay debt service on projects already authorized by the Legislature.

The Recommended Budget includes two new projects to assist with better space management needs: renovations of the Old Jail Office Building and a new cold storage building. There have been no substantial improvements to the Old Jail Office building since it was first converted to a County office building in 1992. Proposed renovations to the Old Jail Building include a basement expansion into a former boiler room area, creating new larger conference room space, as well as break room, larger bathroom capacity, a larger Human Resources testing area, and storage. First and third floor renovations would include reconfiguring space for better working environment, work flow, and staffing that has been added. Construction of a 6,000 square foot cold storage building at the Bostwick Rd. public works facility will provide covered storage for both Facilities and the TC Soil and Water District, currently using Highway space for storage. Both projects will be paid for with reserves.

The Capital Program continues an annual allocation of \$1.8 million for capital improvements to roads and bridges; and construction on Ellis Hollow Road Phase IV and the Ludlowville Road Bridge over Salmon Creek will begin next construction season. The Falls Road Bridge Reconstruction (Town of Ulysses) will be added to the plan next year, scheduled for 2023.

The County's 20-year capital plan was adopted in 2006, then reviewed and updated in 2012. The 2012 update was prompted by several changes, including a downturn in the economy that affected planned potential renovations to the Old Jail Office Building, a New Public Safety Building, and Center of Government building. As part of the 2012 update, the annual 0.5% increase in the property tax levy to support capital investment was extended to 2018.

A second review of the County Capital Improvement Plan is planned for 2019. The Recommended Budget provides for a one-time OTR for engineering support to assist with the update, to include reviewing annual capital investment support and revisiting space needs for downtown County office's.

In addition, we will continue efforts started in 2018, which include reviewing the current jail and sheriff patrol facilities.

Sponsored and Partner Agencies

The County's reach is extended, and its mission more completely fulfilled, through its relationships with its Sponsored Agencies (Tompkins Cortland Community College (TC3); Tompkins County Area Development (TCAD); Tompkins Consolidated Area Transit (TCAT); and Tompkins County Public Library) as well as its numerous partner agencies such as those affiliated with the Human Services Coalition, and Cornell Cooperative Extension of Tompkins County.

Earlier this year, TC3 proposed a one-year freeze in the two counties' sponsor contribution to the College in the hope that support will increase in the future. The Legislature agreed to the proposal to keep the County's allocation at \$2.97 million for the 2019-20 academic year.

Also this year, the Legislature re-established County support for TCAD, renewing terms of a Memorandum of Understanding for economic development services. Under that agreement, TCAD will receive a \$4,910 increase in County support in 2019, raising our contribution to \$250,410, or approximately one-third of TCAD's total budget. While the new agreement provides for a continued County contribution of approximately one-third of TCAD's budget, the proportion to be supported by property tax levy increases significantly in future years. The Recommended Budget provides for a \$22,000 increase in property tax share for 2019 and increases it over \$140,000 more by 2023. The same agreement calls for the use of \$187,000 in Room Occupancy Tax Revenue to support TCAD's budget, down from \$205,000 in 2018.

For other sponsored and partner agencies, the Recommended Budget proposes a 2%, or \$128,000, cost of living increase and \$513,700 in one-time funding for a number of non-recurring or capacity-building expenses proposed by the agencies through the OTR process. These onetime investments in the past have allowed local agencies to increase their self-sufficiency, thereby limiting their reliance on ongoing County support.

Other Major or Noteworthy Items

Although there are thousands of items in the budget that vary from 2018, a few warrant special attention because of the amount of funds involved, or the linkage to organization-wide priorities.

Performance Measurement Initiative: The 2017 budget authorized funding for a three-year OTR to implement a County performance management system. The funding was renewed in 2018, and the program further enhanced by including coordination of the performance of various departments and agencies implementing Alternatives to Incarceration (ATIs). Both the County's performance measurement initiative and measurement of the performance of ATIs are being implemented utilizing a program called Results -Based Accountability (RBA).

In 2018 the Legislature also funded creation of the Criminal Justice Coordinator position to assist in implementing RBA for key recommendations of the CGR Jail Study ATI initiatives and the County-wide performance measurement system. It was determined that combing the work of the Results Based Accountability Coordinator with the Criminal Justice Coordinator would leverage our resources in the most efficient manner.

Included with the budget book is the first introduction of performance measurements for the County. This includes some data and an outline of measurements that have been or will be collected within the first year of implementation and a brief outline of future steps for County-wide implementation. Developing a performance management system tied to departmental missions, goals and objectives takes time. While the first group has just begun collecting and inputting information in 2018, this information over time will be able to show change and growth in each department and allow for data-based decision making. I have requested continuation of the multi-year OTRs that will allow this program to be implemented throughout the County.

Workplace Climate Survey: In May we conducted our Workplace Climate Survey pursuant to the County's Diversity and Inclusion Policy. This year we achieved our goal of reaching 70% participation from County employees. The preliminary results of the survey show substantial growth and progress in critical areas affecting our employees, while outlining continued opportunities for improvement. Three areas of focus emerged from the results: Performance evaluations are not consistently implemented across the organization; a continued need for County focus on inclusive behavior and practices; and improved County and department head communication to employees.

During the remainder of 2018 we will move forward with outreach and education for all employees, sharing the general results of the survey. Department heads and elected officials will join together to review the county data to understand further our organizational climate. This will then be followed by more focused departmental meetings for departments with over 10 respondents. The Deputy County Administrator of Performance and Innovation and I will work closely with the implementation team and individual departments to review, assess and develop work plans to capitalize on identified opportunities coming from the survey.

Housing: The issue of housing and homelessness was another major priority that in the 2018 Budget included funding for a Senior Planner to assist with implementing the County's Housing Strategy. Earlier this year the newly formed Housing Committee adopted a path forward identifying five consensus items to focus housing initiatives to be taken on by the County. One initiative supported by an OTR in the Recommended Budget is development of a Municipal Housing Affordability Matching Fund, which would provide funding to municipalities to support hiring of consultants to assist with grant writing, study development and general support for infrastructure and housing development targeting the expansion of affordable housing.

In addition, planning staff are actively participating in a Chamber of Commerce/Community Foundation sponsored Housing Market, Funding Resource, and Solutions Analysis, which in part seeks to identify potential investment opportunities and solutions to help demonstrate specific returns on investment that the County, and other housing partners (such as Cornell and City of Ithaca), can consider as we all grapple to address the shortage in housing.

Vehicle Replacement: Tompkins County has worked in numerous ways to advance sustainability initiatives that support County operations while also reducing greenhouse gas emissions. One of those has been by providing financial support to County departments with the cost differential required to buy a plug-in electric vehicle (PEV) instead of a conventional one.

The Recommended Budget supports the replacement of several vehicles in the County fleet with electric vehicles. These replacements are partially supported with additional funding from the Department of Planning and Sustainability, which received a NYSERDA Clean Energy Communities Program grant to

help further “green” the County fleet. Grant funds of \$5,000 per vehicle are available to match County funds used to support the cost differential between a plug-in electric vehicle (PEV) and a conventional vehicle for up to 15 new vehicles between now and the end of January 2021. In total, eight vehicles are slotted for replacement in 2019 for the Departments of Assessment, County Clerk, Public Health and Planning.

Reorganization of the Office of Human Rights: The Recommended Budget includes a \$50,000 one-time OTR to move the Office of Human Rights to an improved and more accessible location downtown. The current location on State Street is an inefficient space that is neither ADA accessible nor best suited for department needs. In addition, the County leases this space for \$30,000 a year. Space in the County’s Human Services Annex, adjacent to the County Office for the Aging, provides ADA accessible space that can easily be outfitted to meet OHR’s functional needs.

Reorganization of office functions has resulted in one position being displaced and the employee has been offered a position in another County department. Funding for OHR remains unchanged from the prior year as the County continues to support and evaluate additional human rights programming, education and outreach.

Veterans Service Agency: After several inquiries from the State regarding veterans’ services, it was identified that the County, under Executive Law § 357, is required to have a County Veterans Service Agency, as well as a Director, to serve the County and its veterans. The mission of the office is to provide entitlement information and advocacy assistance for military personnel, veterans, and their dependents in matters relating to veterans’ law. The Recommended Budget includes funding to establish the Tompkins County Veterans Service Agency, pursuant to the law. As we begin to understand and develop the needs of the office, we will also investigate any shared service opportunities that may exist for delivering veterans services.

Airport: For the past two years the Ithaca Tompkins Regional Airport has been in a holding pattern awaiting grant funding to bring a state-of-the-art airport to Tompkins County. The final approach to this project landed this spring with a \$14.2 million grant through the Upstate Airport Revitalization Initiative, with the possibility of additional Federal and State aid still to be determined. This was only possible through the stewardship, commitment and tenacity of past and current Legislative leadership, and the Airport Director. By the end of the 2019, ITH will have a new and expanded passenger terminal supported by new geothermal heating/cooling system which will nearly eliminate natural gas usage for the entire terminal building, as well as a new solar canopy. 2019 will mark a historic year as the airport embraces the \$24.7 million renovation and expansion.

The Recommended Budget includes continued assistance to the airport through a waiver of administrative fees for services provided to the airport by County staff. This would be the fifth year of what was originally a three-year plan to help the airport rebuild passenger activity and return to full self-sufficiency. The waiver saves the airport \$126,000 in payments to the County. The airport team has done a remarkable job in instituting cost-effective and efficient measures while successfully trying to improve passenger activity. Following completion of the airport renovation and expansion project, a budget review should be conducted to determine if the administrative fees should continue to be absorbed by the General Fund or returned to the Airport Fund.

Risks

There are four significant risks inherent in this budget.

Solid Waste Fee: In contrast to the financial stability in 2017, our recycling revenue has been adversely impacted by a significant decline in recycling commodity prices in 2018. Recycling markets are volatile by nature, and this has been one of the most turbulent stretches in recent history. Prices for all commodities, especially mixed paper, have dropped by over 50% in the past year. It is not clear if prices will return to previous levels. As a result, the Recommended Budget reflects a revenue shortfall of approximately \$400,000.

Another factor is the cost of County-wide recycling collection, which increased by \$500,000 under the new 10-year contract in 2018. Although the remainder of the \$6.3 million Recycling and Materials Management budget remains stable with less than a 2% increase, the decline in revenues and increase in contractual expenses has necessitated a proposed annual fee increase from \$55 to \$58 per household in 2019.

It is likely that the 2020 budget will require careful consideration of expense reductions if recycling revenues remain low to minimize any future fee increases. This work will be challenging and require pre-budget planning at the start of 2019.

Sales tax: The absence of any discernible pattern in recent sales tax collections makes trend-based predictions of future collections difficult, if not impossible. The estimate used in the 2019 budget is intended to err on the conservative side, while balancing the possibility of a new base line of sales tax collections considering the past 18-month surge in collections. However, the Recommended Budget provides growth over the prior year, but not too much growth. Keeping an eye on avoiding an overly aggressive revenue projection, should the economy take a turn for the worse in the upcoming 24 months, will allow for a course correction by the County should one be needed.

Raise the Age: In 2017 new legislation was passed raising the age of juvenile delinquency from age 16- to 17-years-old beginning on October 1, 2018, and subsequently raising the age of criminal responsibility to 18-years-old on October 1, 2019. Raise the Age (RTA) legislation requires all youth to be removed from adult facilities or jails and transferred to age-appropriate housing and programming. Youth under the age of eighteen will no longer be placed or held in jails after October 1, 2018.

The key goal of this legislation is to ensure children and families get the services they need to keep them out of the justice system and hopefully never enter it again, while ensuring the public safety of the community is maintained.

Over the past year an RTA Planning Workgroup, consisting of internal County departments and external partner agencies, has been facilitating meetings focused on the changes and investments that will be required to successfully implement RTA.

Under the provisions of the law, counties are to be reimbursed for all costs associated with the implementation and ongoing services associated with raising the age of criminal responsibility. Furthermore, in order to qualify for reimbursement, counties will have to adhere to the state-imposed property tax cap and submit for state approval a plan of work for raising the age locally.

Because details of reimbursement regarding staff needs have not yet been identified, the Recommended Budget includes \$150,000 of expenditures in the Probation Budget related to RTA without identified reimbursements. Under DSS Child Care budgets, estimated detention expenditures to the tune of \$1.65 million were budgeted. These budgeted expenditures are accompanied with offsetting revenues, as detention costs related to RTA are easier to identify than support staff positions.

Due to other unknowns, we have opted to wait and measure costs to all other departments as RTA is implemented over the next twelve months prior to making any additional budget adjustments.

Jail Board-Outs: Despite the loss of the jail variance at the end of 2017, the County remarkably has kept board-out expenses at a minimum. It is recommended for a second year that a \$300,000 OTR placeholder be put in the contingent fund should there be an immediate increase in board-out costs in the near future.

Tax Cap

Under “normal” circumstances, our estimate for the 2019 tax cap, based on information supplied by the State would be 4.78%. However, for the 2019 taxes an “abnormal” circumstance has occurred. The Town of Dryden has elected to join other towns in using its anticipated sales tax revenue to lower the county tax rate for town residents, as opposed to taking that revenue in its town budget. The Town of Dryden has taxable State-owned forest land on which town and school district taxes, but not county taxes, are levied. By having a higher town tax rate, Dryden can generate more revenue from New York State (about \$12,000). This in turn provides Dryden taxpayers with a net reduction in their total tax bill (combined Town and County tax rates).

This has a temporary and somewhat deceptive impact on the County’s tax cap calculation for 2019.

When computing the County’s tax cap, town sales tax credits are first subtracted from the prior year’s tax levy at the beginning of the cap calculation. Then, at the end of the cap calculation, town sales tax credits (estimates for the upcoming year) are added back to the cap levy. This has the effect of adding the net difference between the prior year and upcoming credits to the tax cap calculation for the coming year. In other words, the increase in the growth in the sales tax credits is added to the County’s cap calculation for the upcoming year.

Because the Town of Dryden was not part of the calculation for 2018, but is part of the calculation for 2019, its estimated sales tax credit for 2019 (approx. \$2,449,000) has substantially increased the County’s tax cap calculation for 2019 to 9.76%. *Remember this is only temporary!* After 2019, the calculated tax cap will return to “normal” levels.

Fiscal Summary

The Recommended Budget has applied the resources available within the parameters set by the Legislature. It asks for an increase in the property tax levy in an amount necessary to ensure a continuity of service to the community.

Total Budget: The Recommended 2019 budget stands at \$186.5 million. This represents a 2.57% increase in total spending over the 2018 modified budget.

Local Dollar Budget: The local dollar budget is the portion of the budget that is not reimbursed by the state or federal governments, nor offset by earned program income. It is spending that must be supported by local dollars—mostly by local sales and property tax revenue. The 2019 local dollar budget totals \$89.9 million, or 2.05% more than in 2018.

Property Tax Levy: The gap between total expenses and all other revenue is filled by the property tax. The recommended budget would be balanced by a property tax levy of \$49,843,569—an increase of 1.43% over 2018. The recommended levy is below the projected property tax cap.

Property Tax Rate: Because of a robust 4.3% increase in the value of taxable property in the County, the recommended 2019 property tax rate will decline to \$6.39 per \$1,000 from the 2018 tax rate of \$6.58 per \$1,000, a reduction of 2.76%

This is the fifth consecutive reduction in the County's property tax rate. As proposed, the tax rate is the lowest it has been since 2011.

Impact on Owner of Median-Valued Home: Over the past year, the median value of a single-family home in Tompkins County has risen from \$178,000 to \$185,000. The recommended budget, including the increase in solid waste fee, would increase the County property tax bill for the owner of a median-valued home by \$15.40.

As I transmit the recommended budget, I wish to thank all County Department Heads and staff for their professionalism, commitment to the community and patience. This being my first budget as County Administrator there were multiple meetings, phone calls and even late-night text messages that County Staff endured as I became familiar with the budget and operations. Their patience in explaining to me and enduring the many questions I had regarding the elements of their budgets emulates their continued commitment to the County and its constituents.

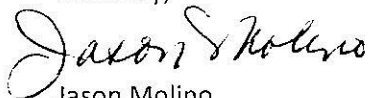
I would also like to thank the Agency Directors and their staff for their professional approach to the challenges that mark every budget. All demonstrated their commitment, and ability, to provide services essential to the community with both quality and efficiency.

The Legislature, too, is recognized for establishing clear policy guidance and instilling a culture of fiscal discipline and responsiveness to community needs that has shaped this budget. The willingness to engage in the budget process beginning in April by setting fiscal policy and guidance provides clear expectations for preparing a budget to meet policy needs. As a result, the County is well positioned to provide effective and efficient services, invest in the public's infrastructure, sustain our partner agencies, and maintain our strong fiscal health—all with a modest increase in the property tax levy.

Special thanks to Kevin McGuire, whom I have come to rely on countless throughout the budget preparation process. His mastery of the budgeting systems and attention to detail have made the preparation and presentation of this budget among the best. And his interactions with department and agency staff, thoughtful questions and due diligence have made the budget accurate and transparent for all readers.

I look forward to working with the Legislature in the coming weeks to delve into the details of the budget and arrive at a 2019 spending plan that aligns with the priorities and values of our community.

Sincerely,



Jason Molino
County Administrator