

BUDGET COMMITTEE
February 15, 2017
NOT APPROVED

Committee Members Present: C. Crandall, K. LaForge, P. Curran, D. Healy, D. Root (Absent: D. Fanton)

Others Present: L. Ballengee, B. Budinger, D. Decker (*arrived at 11:15 a.m.*), S. Decker, K. Graves, K. Hollis, R. Hollis, J. Hopkins, T. Miner, B. Riehle, T. Ross

Call to Order: The meeting was called to order at 11:08 a.m. by Budget Committee Chairman Curt Crandall.

Approval of Minutes

A motion was made by Legislator Curran, seconded by Legislator Root, and carried to approve the Budget Committee minutes of January 18, 2017.

Sales Tax Report

County Treasurer Terri Ross distributed the 2017 Allegany County Sales Tax Report reflecting receipts through February 13, 2017, totaling \$2,026,432.98. The year-to-date figures show a decrease of \$10,844.59 or .532 percent compared to last year at this time. Ms. Ross stated that things look pretty good. At least we are leveling off. We are doing better than we were last year at this time.

Old Business

Ms. Ross distributed a departmental budget reporting schedule. This is a schedule showing when the departments need to come in to the Budget Committee with a one-page report for their departmental budget. Chairman Crandall stated that the group had talked about adding some items to the reports. One item they would like to see added is personnel costs. We don't want them to expand beyond one page, but it would be nice to have some history. Ms. Ross stated that she could add something on the bottom requiring them to show what was budgeted and what has been spent on payroll. Ms. Ross suggested that they split it out based on full-time, part-time, and seasonal employees. The committee members agreed that the departments should add these costs to their one-page report. It was suggested that overtime be listed as a separate item on the report.

Legislator Healy asked about other potential savings in the overall Budget. Ms. Ross asked if there were particular areas he was interested in looking at. She said that she could break things down in many different ways. It was suggested that the group look at some of the revenues that come in. Some of these things that are in and out are more difficult to see. Ms. Ross stated that some of the revenues, and the claims associated with them, are difficult to look at during the year because of the timing of when things are booked. It doesn't always give you a good picture.

The subject of mandates and how they affect the Budget was brought up. Chairman Crandall suggested that it would be a good idea to look at how some of the "Big 8" mandates are being reimbursed and whether the cost of those programs has increased. Legislator Root noted that it's been said that 60 cents out of every dollar of our County tax dollars goes to fund

these “Big 8” mandates. She wonders about some of the other smaller mandates and how much they cost. She suggested that it would be nice to know the exact percentage of our tax dollars that go to pay for all mandates. She also remarked that it would be nice to put it in a graphic diagram so it’s easier for taxpayers to see how much is going to mandates and what is left for the County to use for other local programs. Ms. Ross suggested that the best way to come up with that figure is to pull out all of the non-mandated expenses and work backwards in order to come up with that total. Legislator Graves stated that he hated to play devil’s advocate, but he wondered what they were going to do with the numbers. He asked if they had a plan of attack to throw it back at Albany. Chairman Crandall replied that having this information would be a great way to respond to the Governor’s consolidation plan for counties and towns. Legislator Graves asked if the figures were going to be available to the public. Chairman Crandall stated that they will be available. Comparisons will be able to be made from year-to-year as well.

Legislator Decker asked if revenues are marked to identify what they are for. Ms. Ross stated that they do track the revenues to know what they are for. Ms. Ross noted that the booking of revenues is somewhat tricky because it sometimes takes months to actually receive the money. Legislator Decker asked for further clarification. Ms. Ross explained that she keeps track of what the County currently has available for cash. Chairman Crandall reminded the group that they were in a predicament back in 2004 because the bills that needed to be paid exceeded cash flow. There was a lag in billing and receipts of cash. There is still a lag, but the cycles are good. Ms. Ross noted that when the State passes the Budget on time, the County doesn’t see the delay as much. She stated that the beginning of the year is tough because first quarter claims won’t be received until April. She remarked that there will always be a lag; that’s why the County uses a modified accrual system of accounting.

Ms. Ross pointed out that they would need to talk about how to fund the replacement of voting machines. It might be possible to do something similar to what was done with the Landfill. She suggested waiting until they’ve closed the books for 2016.

On the topic of year-end procedures, Ms. Ross stated that they have received everything from departments. They have “soft-closed” the books, and now they need to reconcile accounts. They will probably need another month before they will have final numbers.

Legislator Root asked how far back Ms. Ross had sales tax figures for. Ms. Ross stated that she has been keeping a spreadsheet of those figures for a long time. The last report she had distributed included figures back to the 1990s.

New Business

Funding Request – Heroin & Opioid Ad Hoc Committee

Legislator LaForge requested funding for the Heroin & Opioid Ad Hoc Committee. He stated that Ardent Solutions has been doing a great deal of work on a voluntary basis, but they can only go so much further without some kind of compensation. He suggested \$25,000. He stated that he would apply for grant money as it becomes available, but he hasn’t been able to find any currently. He noted that the problem of drug use in the County is not diminishing. The group discussed how this funding would be arranged. It was suggested a contractual agreement for services would have to be drawn up by the County Attorney. County Attorney Tom Miner stated that the contract would be fairly simple, but that it would have to be for services going forward. A motion was made by Legislator Healy, seconded by Legislator

Curran, and carried to direct the County Administrator and County Treasurer to put together a plan for financing this. **Refer to County Administrator and County Treasurer**

County Treasurer Ross asked when the Allegany County Broadband Corporation would be asking for additional funding. Legislator Curran stated that it would be soon.

Legislator Healy asked how County cell phones are paid for. Ms. Ross stated that County-owned cell phones are paid for monthly through the Information Technology department. She noted that there are some department heads who do not have County-owned cell phones, but that do receive a reimbursement for cell phone expense. Since the mid-2000s, the County has paid for the data package on department heads' cell phones. All County-owned cell phones are billed through IT and charged back to individual departments. Some get reimbursed through State Aid.

Adjournment

There being no further business to come before the Committee, the meeting was adjourned at 12:03 p.m. following a motion by Legislator Root, seconded by Legislator Curran, and carried.

Respectfully submitted,

Sarah M. Decker, Journal Clerk/Deputy Clerk of the Board
Allegany County Board of Legislators