



Tioga County Worksession Minutes **April 21, 2022 – 10:00 a.m.**

Legislators Present:

Legislator Brown
Legislator Ciotoli
Legislator Hollenbeck
Legislator Mullen
Chair/Legislator Sauerbrey
Legislator Standinger
Legislator Weston

Legislators Absent:

Legislator Monell
Legislator Roberts

Guests:

Jason Shaw, Broome County Legislator

Staff Present:

Peter DeWind, County Attorney
Cathy Haskell, Legislative Clerk
Amy Eiklor, Deputy Legislative Clerk
Jackson Bailey, Budget Officer
Stephanie Jerzak, Chief Accountant
Bethany O'Rourke, Personnel Officer

Call Meeting to Order: Chair Sauerbrey opened the meeting at 10:02 a.m. with the ***Fifth Special Legislative Meeting*** for Legislature consideration of the following:

- ***Appointment of Republican Election Clerk PT***
- ***Authorization to Apply for a State Grant from New York State Homeland Security and Emergency Services***

Legislative Clerk Haskell took roll call. Legislator Hollenbeck led in the prayer, pledge, and voting process. Special Meeting adjourned at 10:04 a.m. with regular worksession immediately following. Chair Sauerbrey introduced and welcomed guest, Jason Shaw, Broome County Legislator.

CCE Update – Legislator Brown: Legislator Brown reported he spoke with Cornell Cooperative Extension's (CCE) Executive Director, T Hanson, regarding the potential use of

the kitchen equipment in the basement at 56 Main Street. Chair Sauerbrey explained that CCE left their kitchen equipment in the basement at 56 Main Street when they relocated to their farm in Candor. Currently, the CCE kitchen area is vacant. Legislator Brown explained, according to the Health Department, the kitchen at the current CCE location in Candor is not usable. CCE's SNAP nutrition education program staff would like to utilize the kitchen in order to prepare samples for farmers' markets or other functions throughout Tioga County. The kitchen has to be certified by the Health Department and CCE agreed to pay the \$114 for the permit. Legislator Brown reported CCE would clean up the space before the inspection as well as after food preparation. CCE has a \$1 million insurance policy they will carry when using the kitchen. Legislator Brown stated the educator would need the kitchen for roughly one or two days per week for about one or two hours per visit. CCE staff would only utilize the kitchen during business hours and would only need to use the space from April to October. When using the kitchen, CCE would bring no more than two staff members.

Legislator Brown reported CCE was hoping that Tioga County would do an in-kind donation of the electric and water that would be used during food preparation. Legislative Clerk Haskell asked Legislator Brown if CCE intends to take their kitchen equipment at some point. Legislator Brown stated he does not know, but will ask Executive Director T Hanson at an event tomorrow.

County Attorney Peter DeWind stated a lease agreement or use of space arrangement can be drafted. If payment from CCE is not expected, Attorney DeWind suggested adding a consideration clause in the agreement. He also recommended passing a resolution in May as this type of arrangement would technically be considered lease of County property. Legislator Brown will ask more questions and gather additional information from Ms. Hanson and report back to County Attorney DeWind.

Financial Discussion – Gas Tax: Chair Sauerbrey explained the Legislature previously discussed reducing the gas tax in Tioga County. Since that discussion, New York State has agreed to reduce the gas tax from June 1 to December 31 of this year. Some counties have further reduced their gas tax by way of resolution or local law. However, the reduction in gas tax must correspond with the State's collection start date, the next date being June 1, 2022. Given the short timeframe, it would not be feasible to go that route without calling numerous special Legislative sessions. Chair Sauerbrey stated the Legislature discussed another alternative to give financial relief to taxpayers. The alternative discussed was no increase in property taxes at the County level. Due to a large fund balance, Tioga County may have the option to keep property taxes at their current level. Legislator Mullen agreed that property taxes should not be raised for residents. Budget Officer Jackson Bailey reported the top three sales tax providers from the last four quarters come from automobile dealers, gasoline stations, and electronic shopping. Sales tax from the purchase of gasoline in Tioga County results in revenue of about \$3 million annually. Mr. Bailey cautioned against reducing the gas tax as the result will be a decrease in sales tax revenue. After a brief discussion, the Legislators in attendance agreed to keep the gas tax as is. The Legislature will explore the tax levy further at budget time.

Mr. Bailey reported Tioga County currently has around \$7 million over its fund balance policy for the General Fund. Tioga County has budgeted conservatively over the years and due to COVID, the County made significant budgetary cuts in anticipation of lost revenue from the pandemic. However, sales tax, particularly internet sales, have increased drastically resulting

in an influx of revenue for Tioga County. In order to come into compliance with the fund balance policy, that \$7 million will have to be moved or spent. Chair Sauerbrey asked Mr. Bailey when he suggests moving the funds to a reserve account. Mr. Bailey replied the funds should be moved sooner rather than later. Chief Accountant Stephanie Jerzak stated the auditors will be coming in June and recommended moving the funds in May.

Legislator Mullen stated Tioga County is struggling to retain employees and some departments are having difficulty filling positions. Legislator Mullen believes one of the biggest factors for staffing issues is due to lower salaries compared to other organizations. He would like Tioga County to conduct a salary study. Chair Sauerbrey responded that Personnel Officer Bethany O'Rourke and County Attorney DeWind are finalizing the RFP for the salary study. Mr. Bailey mentioned if salaries were increased as a result of the study, additional funds for salaries would need to be budgeted on a yearly basis.

Legislator Brown stated he spoke to numerous constituents that expressed a desire for infrastructure improvements, such as roads. Chair Sauerbrey reported the County Office Building at 56 Main Street is in need of security upgrades. The Safety Officer is writing a grant in hopes of securing funds, but Chair Sauerbrey stated Tioga County could possibly use ARPA funds for security upgrades. Chair Sauerbrey stated it may also be possible to move some of the surplus funds in order to help pay for the radio communications project, which will also partly be funded through ARPA. Tioga County hopes to receive a grant for the remainder of the radio project expense.

Mr. Bailey reported there are additional accounts, like the casino revenue account, that may also need funds moved. Chair Sauerbrey reported a resolution will need to be drafted regarding the casino revenue funds. She believes the transfer of casino revenue funds should be a yearly Legislative decision as that revenue is technically labeled as State Aid. The State can take that funding away at any time so the funds should not be spent or incorporated into the regular budget.

Chair Sauerbrey asked where the funds for the purchase of equipment, such as snow plows, come from. Mr. Bailey replied that funding comes from the Capital Reserve which is funded from a portion of sales tax. Currently, the casino revenue is also in the Capital Reserve. Legislative Clerk Haskell stated there has been some confusion between the Capital Reserve and the Capital Fund accounts. The Capital Fund is meant for Public Works purchases and the Capital Reserve is not.

Chair Sauerbrey asked if all of the \$7 million surplus has to be moved and put into various accounts. Mr. Bailey responded the policy's wording isn't very clear. Ms. Jerzak read a section of the current policy, which states, "...the excess should be appropriated to fund one-time expenditures, which do not result in recurring operating costs, and/or be used to establish or increase reserves." Legislative Clerk Haskell questioned if the policy was constructed with information from another county or from the Comptroller. Mr. Bailey responded the policy will need to be reviewed and he will reach out to the Comptroller's Office. Chair Sauerbrey reported once the information has been clarified through the Comptroller, a resolution will need to be drafted to update the policy and another resolution will be needed to move the funds. Ms. Haskell stated both resolutions can be presented at the May 10, 2022 Legislative

Meeting. Mr. Bailey will gather additional information and present to the Legislature at the May 5, 2022 Worksession.

Approval of Worksession Minutes: On motion of Legislator Mullen, seconded by Legislator Brown, the April 7, 2022 minutes were unanimously approved by the Legislators in attendance.

Action Items: Currently, we have none.

Other: Currently, we have none.

Executive Session: With no confidential topics of discussion, an Executive Session was not necessary.

Meeting adjourned at 11:04 a.m.

Next Worksession scheduled for Thursday, May 5, 2022, at 1:00 p.m.

Respectfully submitted,

Amy Eiklor

Deputy Legislative Clerk