Finance & Administration Committee

Special Meeting

~ Minutes ~

60 Central Ave
Cortland, NY 13045
https://www.cortlandcountyny.gov

Tuesday, May 20, 2025 **8:00 AM** **Room 302**

Call to Order

The meeting was called to order at 8:07 AM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Present	
Linda Jones	Cortland County	Committee Member	Excused	
Joseph Nauseef	Cortland County	Committee Member	Present	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Present	
William McGovern	Cortland County	Committee Vice-Chair	Late	8:39 AM
Cathy Bischoff	Cortland County	Committee Chair	Present	
Kevin Fitch	Cortland County	Chair of the Legislature	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Paul Heider	Cortland County	Legislator	Present	
Reed Cleland	Cortland County	Legislator	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present	
Patty Schaap	Cortland County	Director of Community Mental Health Services	Present	
Jeri DuVall	Cortland County	Chief Assistant County Attorney	Present	
Pat Clune	Village of Homor	Mayor	Present	
Liz Arnold	Village of Homer	Trustee	Present	
Judy Davison	TC3	Board of Trustees Member	Present	
Kim Cameron	Cortland	Resident	Present	
Jason DeRaiche	Cortland County	Safety Director	Remote	
Jessica Leet	Cortland County	Planning Executive Administrative Assistant	Remote	
Melanie Vilardi	Cortland County IDA BDC	Executive Director	Remote	
Carlita Withers	Cortland County	Deputy Director of Finance	Remote	
Lisa McGee	Cortland County	Fiscal Manager	Remote	
Nicole Anjeski	Cortland County	Director of Public Health	Remote	
X101	Cortland	Local News	Remote	

Resolutions

AGENDA ITEM NO. 1 – Authorize 2026 - 2035 Sales Tax Agreement with the City of Cortland

RESULT:	**APPROVED [UNANIMOUS]** **Next: 5/22/2025 6:00 PM**
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Authorize 2026 - 2035 Sales Tax Agreement with the City of Cortland

WHEREAS, the County currently imposes a sales tax on retail sales and other similar transactions and compensatory use taxes in Cortland County, all as authorized by Section 1202 of the Tax Law of the State of New York; AND

WHEREAS, the existing Sales Tax Agreement between Cortland County ("County") and the City of Cortland ("City"), entered into on August 9, 2018, commenced on January 1, 2019 and is set to continue through December 31, 2028, with an allowance for either party to terminate the agreement after June 1, 2023, upon providing six (6) months' notice and obtaining a two-thirds (2/3) majority vote of its governing board, as stated in the agreement; AND

WHEREAS, the City of Cortland Common Council previously adopted Resolution No. 62 on May 21, 2024, issuing notice of intent to terminate the existing sales tax agreement effective November 21, 2024, for the purpose of renegotiating a new agreement with the County of Cortland, but later rescinded that notice through Resolution No. 125 of 2024, adopted on October 15, 2024; AND

WHEREAS, the County of Cortland adopted Resolution No. 69-25 on March 27, 2025, effective March 28, 2025, authorizing the formal six-month notice of termination of the existing Sales Tax Agreement between Cortland County and the City of Cortland, as permitted under the contract, in order to facilitate meaningful negotiations with the City of Cortland regarding a new agreement; AND

WHEREAS, the County and City have engaged in meaningful negotiations and have reached an agreement; AND

WHEREAS, it is the desire of the City not to exercise its right of preemption pursuant to Section 1224(b) of the Tax Law of the State of New York; AND

WHEREAS, it is the decision of the County to continue to impose all of the sales tax as described in Articles 28 and 29 of the Tax Law of the State of New York and pursuant to the provisions of section 1210(a) of said law and shall not set aside any part thereof for County purposes or educational purposes except as provided; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the Chair of the Legislature, upon review and approval by the County Attorney or designee, to execute an agreement with the City of Cortland, subject to the approval of the Comptroller of the State of New York, with the following provisions:

(1) Term: This agreement shall commence on January 1, 2026 and shall continue until December 31, 2035. On or after January 1, 2031, either party, if authorized by a two-thirds majority of its total governing board, may give notice of its desire to renegotiate the terms of the Agreement and the parties will negotiate in good faith. If the parties are unable to reach an agreement after the passage of six (6) months of good faith negotiations, either party may cancel this contract upon giving the other party notice of at least six (6) months so authorized by a two-thirds majority vote of the terminating party's total governing board; AND

(2) Sales Tax shall be distributed as follows:

January 1, 2026 - December 31, 2026:

For County Purposes- 60.43%

For City Purposes - 17.07%

For Towns and Village Purposes - 22.50%

January 1, 2027 - December 31, 2027:

For County Purposes- 62.00%

For City Purposes - 17.50%

For Towns and Village Purposes - 20.50%

January 1, 2028 - December 31, 2028

For County Purposes- 64.00%

For City Purposes - 17.75%

For Towns and Village Purposes - 18.25%

January 1, 2029 - December 31, 2035

For County Purposes- 65.75%

For City Purposes - 17.99%

For Towns and Village Purposes - 16.26%

Discussion Items

1. 2025 Budget - Where are We?

RESULT:	**COMPLETED**

2. 2026 Budget Preparation

RESULT:	**COMPLETED**

Adjournment

The meeting was closed at 9:30 AM

ON MOTION OF CATHY BISCHOFF, COMMITTEE CHAIR **AGENDA ITEM NO. 1**

Authorize 2026 - 2035 Sales Tax Agreement with the City of Cortland

WHEREAS, the County currently imposes a sales tax on retail sales and other similar transactions and compensatory use taxes in Cortland County, all as authorized by Section 1202 of the Tax Law of the State of New York; AND

WHEREAS, the existing Sales Tax Agreement between Cortland County ("County") and the City of Cortland ("City"), entered into on August 9, 2018, commenced on January 1, 2019 and is set to continue through December 31, 2028, with an allowance for either party to terminate the agreement after June 1, 2023, upon providing six (6) months' notice and obtaining a two-thirds (2/3) majority vote of its governing board, as stated in the agreement; AND

WHEREAS, the City of Cortland Common Council previously adopted Resolution No. 62 on May 21, 2024, issuing notice of intent to terminate the existing sales tax agreement effective November 21, 2024, for the purpose of renegotiating a new agreement with the County of Cortland, but later rescinded that notice through Resolution No. 125 of 2024, adopted on October 15, 2024; AND

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WHEREAS, the County and City have engaged in meaningful negotiations and have reached an agreement; AND

WHEREAS, it is the desire of the City not to exercise its right of preemption pursuant to Section 1224(b) of the Tax Law of the State of New York; AND

WHEREAS, it is the decision of the County to continue to impose all of the sales tax as described in Articles 28 and 29 of the Tax Law of the State of New York and pursuant to the provisions of section 1210(a) of said law and shall not set aside any part thereof for County purposes or educational purposes except as provided; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the Chair of the Legislature, upon review and approval by the County Attorney or designee, to execute an agreement with the City of Cortland, subject to the approval of the Comptroller of the State of New York, with the following provisions:

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(2) Sales Tax shall be distributed as follows:

January 1, 2026 - December 31, 2026:

For County Purposes- 60.43%

For City Purposes - 17.07%

For Towns and Village Purposes - 22.50%

January 1, 2027 - December 31, 2027:

For County Purposes- 62.00%

For City Purposes - 17.50%

For Towns and Village Purposes - 20.50%

January 1, 2028 - December 31, 2028

For County Purposes- 64.00%

For City Purposes - 17.75%

For Towns and Village Purposes - 18.25%

January 1, 2029 - December 31, 2035

For County Purposes- 65.75%

For City Purposes - 17.99%

For Towns and Village Purposes - 16.26%

Snv and ch

Overview of Sales Tax Agreements between NY Counties and their municipalities

Of 57 counties,

12	No agreement and distribute no sales tax
10	Distribute less than 20%
24	Distribute between 20 to 40%
11	Distribute over 40%

Typically, three main bases are used for sales tax distribution calculations: Property Valuation, Population, a combination of Property Valuation and Population. Again, in very broad categorical strokes:

16	Used Property Valuation
13	Used Population
13	Used a combination of Property & Population
3	Mixtures of set sum agreements with property or population

Proposed Sales Tax Agreement Key Points - Cortland County and City of Cortland

1. 10 year agreement (2026-2035) with the ability of either party to trigger a six-month renegotiation period after the 5th year (2030). After six months of good faith negotiations without a resolution, either party can trigger a six-month termination of contract notice.
2. No off the top; negotiated percentages for Cortland County and City of Cortland along with the remaining percentages for the Municipalities are applied to the total annual sales tax amount for each year of the contract.
3. Percentages for Distribution:
   2026 Cortland County 60.43%, City of Cortland 17.07%, Municipalities 22.50%
   2027 Cortland County 62.00%, City of Cortland 17.50%, Municipalities 20.50%
   2028 Cortland County 64.00%, City of Cortland 17.76%, Municipalities 18.25%
   2029 Cortland County 65.75%, City of Cortland 17.99%, Municipalities 16.26%
   2030 – 2035 Percentages for all three groups remain at 2029 levels
4. Cortland County moves from 6th place to 17th place in the amount of sales tax distributed by a county. 41 counties distribute less sales tax than Cortland at 17th place.
5. Attached is a sales tax estimate schedule for the first four years of the proposal.

County Sales Tax Revenues and Distributions to Other Local Governments, Fiscal Year Ending in 2022 Name	and Use Tax Revenue		
Monroe	$692,995,033	$435,133,307	62.79%
Jefferson	$101,282,470	$53,350,342	52.67%
Saratoga	$162,584,044	$82,812,387	50.94%
Cayuga	$60,153,822	$29,542,596	49.11%
Ontario	$104,610,253	$47,887,065	45.78%
Cortland	$39,997,317	$17,327,199	43.32%
Montgomery	$46,815,329	$19,637,232	41.95%
Madison	$39,730,490	$16,483,593	41.49%
Warren	$79,585,523	$32,983,673	41.44%
Niagara	$158,400,078	$65,396,203	41.29%
Erie	$1,047,692,618	$423,675,682	40.44%
Chautauqua	$90,717,641	$36,214,111	39.92%
Albany	$364,897,837	$142,634,042	39.09%
Broome	$177,524,534	$65,699,776	37.01%
St. Lawrence	$79,926,527	$28,913,750	36.18%
Genesee	$55,602,787	$19,663,079	35.36%
CORTLAND			**34.25%**
Chenango	$30,373,588	$9,977,071	32.85%
Fulton	$29,221,798	$9,596,234	32.84%
Rensselaer	$123,154,365	$39,582,406	32.14%
Schenectady	$128,459,961	$40,222,611	31.31%
Columbia	$55,863,708	$17,228,368	30.84%
Tompkins	$70,758,315	$21,396,607	30.24%
Oneida	$187,710,566	$52,375,204	27.90%
Herkimer	$44,201,717	$12,258,464	27.73%
Steuben	$76,256,183	$21,145,147	27.73%
Cattaraugus	$52,017,344	$13,979,245	26.87%
Clinton	$81,317,050	$21,643,616	26.62%
Orange	$384,051,519	$100,040,177	26.05%
Wayne	$60,939,409	$15,478,763	25.40%
Tioga	$32,031,765	$8,063,449	25.17%
Onondaga	$461,010,230	$115,520,901	25.06%
Chemung	$74,050,938	$18,329,747	24.75%
Westchester	$913,360,393	$211,693,220	23.18%
Otsego	$51,528,065	$11,620,598	22.55%
Oswego	$62,459,313	$12,561,612	20.11%
Dutchess	$258,791,853	$44,280,612	17.11%
Ulster	$159,487,021	$22,455,724	14.08%
Schuyler	$16,223,898	$2,000,000	12.33%
Washington	$28,243,681	$1,755,340	6.21%
Rockland	$287,831,961	$17,789,386	6.18%
Orleans	$22,586,318	$1,366,671	6.05%

Cortland County Sales Tax Proposal 2025 - City of Cortland

	2025	2026	2027	2028	2029	2030-2035
	Existing Contract	Proposed Contract				
$41,056,989.35						
Annual Sales Tax Projection (2%)		$ 41,878,129.13	$ 42,715,691.72	$ 43,570,005.55	$ 44,441,405.66	
County New Percent Per Annum	**55.00%**	**60.43%**	**62.00%**	**64.00%**	**65.75%**	**65.75%**
County $$ per year at new % rate		$ 25,306,953.44	$ 26,483,728.86	$ 27,884,803.55	$ 29,220,224.22	
County $$ earns over existing contract		$ 3,098,982.44	$ 3,815,098.41	$ 4,746,300.80	$ 5,602,451.11	
City New Percent Per Annum	**17.38%**	**17.07%**	**17.50%**	**17.75%**	**17.99%**	**17.99%**
Equivalent % under existing contract		17.75	18.18	18.41	18.63	
City $$ earns at new percentage		$ 7,148,596.64	$ 7,475,246.05	$ 7,733,675.99	$ 7,995,008.88	
City $$ earned current contract		$ 7,017,718.84	$ 7,163,287.22	$ 7,311,766.96	$ 7,463,216.30	
City $$ earned over current contract		**$ 130,877.80**	**$ 311,958.83**	**$ 421,909.02**	**$ 531,792.57**	
Municipality New Percent Per Annum	**27.62%**	**22.50%**	**20.50%**	**18.25%**	**16.26%**	**16.26%**
Municipality sales tax estimate		$ 9,422,579.06	$ 8,756,716.80	$ 7,951,526.01	$ 7,226,172.56	
Equivalent % under existing contract					16.80%	

* includes $1.5 million

FY26-FY29 Municipality Annual Sales Tax Estimate

Proposed Sales Tax Contract

Fy26, Fy27 and Fy28 on Property Basis Fy29 to Fy35 on 50/50 Property Population

	2025	2026	2027	2028	2029
Sales Tax Estimate 2% Per Annum	$ 41,056,989.35	$ 41,878,129.13	$ 42,715,691.72	$ 43,570,005.55	$ 44,441,405.66
Municipality Group Sales Tax Estimate	$ 10,925,640.00	$ 9,422,579.06	$ 8,756,716.80	$ 7,951,526.01	$ 7,226,172.56
Percent Per Year	**27.62%**	**22.50%**	**20.50%**	**18.25%**	**16.26%**
Percent if based on existing contract		23.33%	21.24%	18.90%	16.80%
	Existing Contract				
Cincinnatus	$ 290,805.83	$ 250,799.12	$ 233,075.99	$ 211,644.36	$ 207,576.39
Cortlandville	$ 3,398,924.66	$ 2,931,328.17	$ 2,724,180.98	$ 2,473,689.21	$ 2,035,286.22
Cuyler	$ 283,989.19	$ 244,920.26	$ 227,612.57	$ 206,683.31	$ 206,063.21
Freetown	$ 233,658.52	$ 201,513.68	$ 187,273.38	$ 170,053.36	$ 172,003.82
Harford	$ 333,261.17	$ 287,413.80	$ 267,103.23	$ 242,542.76	$ 218,404.98
Homer Town	$ 1,142,752.63	$ 985,541.99	$ 915,897.03	$ 831,679.18	$ 765,979.51
Homer Village	$ 799,778.62	$ 689,751.56	$ 641,009.12	$ 582,067.55	$ 660,957.51
Lapeer	$ 439,993.92	$ 379,463.13	$ 352,647.73	$ 320,221.34	$ 243,696.83
Marathon Town	$ 339,271.90	$ 292,597.63	$ 271,920.73	$ 246,917.29	$ 253,740.86
Marathon Village	$ 172,437.96	$ 148,715.35	$ 138,206.13	$ 125,497.91	$ 167,197.26
McGraw	$ 149,190.74	$ 128,666.29	$ 119,573.87	$ 108,578.91	$ 169,390.39
Preble	$ 641,071.82	$ 552,878.36	$ 513,808.29	$ 466,562.99	$ 379,606.42
Scott	$ 366,617.67	$ 316,181.39	$ 293,837.90	$ 266,819.15	$ 254,261.74
Solon	$ 343,763.87	$ 296,471.62	$ 275,520.96	$ 250,186.47	$ 244,974.87
Taylor	$ 171,850.21	$ 148,208.45	$ 137,735.05	$ 125,070.14	$ 112,657.77
Truxton	$ 455,364.53	$ 392,719.17	$ 364,967.01	$ 331,407.85	$ 273,729.21
Virgil	$ 1,065,020.01	$ 918,503.19	$ 853,595.63	$ 775,106.47	$ 651,715.64
Willet	$ 297,886.75	$ 256,905.90	$ 238,751.22	$ 216,797.75	$ 208,929.94

FY26-FY29 Municipality Annual Sales Tax Estimate

Proposed Sales Tax Contract

Property Basis for FY 26 and Fy 27 50/50 Property/Population Basis Starting FY 28

	2025	2026	2027	2028	2029
Sales Tax Estimate 2% Per Annum	$ 41,056,989.35	$ 41,878,129.13	$ 42,715,691.72	$ 43,570,005.55	$ 44,441,405.66
Municipality Group Sales Tax Estimate	$ 10,925,640.00	$ 9,422,579.06	$ 8,756,716.80	$ 7,951,526.01	$ 7,226,172.56
Percent Per Year	**27.62%**	**22.50%**	**20.50%**	**18.25%**	**16.26%**
Percent if based on existing contract		23.33%	21.24%	18.90%	16.80%
	Existing Contract				
Cincinnatus	$ 290,805.83	$ 250,799.12	$ 233,075.99	$ 228,412.63	$ 207,576.39
Cortlandville	$ 3,398,924.66	$ 2,931,328.17	$ 2,724,180.98	$ 2,239,585.50	$ 2,035,286.22
Cuyler	$ 283,989.19	$ 244,920.26	$ 227,612.57	$ 226,747.56	$ 206,063.21
Freetown	$ 233,658.52	$ 201,513.68	$ 187,273.38	$ 189,269.33	$ 172,003.82
Harford	$ 333,261.17	$ 287,413.80	$ 267,103.23	$ 240,328.17	$ 218,404.98
Homer Town	$ 1,142,752.63	$ 985,541.99	$ 915,897.03	$ 842,867.50	$ 765,979.51
Homer Village	$ 799,778.62	$ 689,751.56	$ 641,009.12	$ 727,303.53	$ 660,957.51
Lapeer	$ 439,993.92	$ 379,463.13	$ 352,647.73	$ 268,158.79	$ 243,696.83
Marathon Town	$ 339,271.90	$ 292,597.63	$ 271,920.73	$ 279,211.02	$ 253,740.86
Marathon Village	$ 172,437.96	$ 148,715.35	$ 138,206.13	$ 183,980.30	$ 167,197.26
McGraw	$ 149,190.74	$ 128,666.29	$ 119,573.87	$ 186,393.57	$ 169,390.39
Preble	$ 641,071.82	$ 552,878.36	$ 513,808.29	$ 417,710.80	$ 379,606.42
Scott	$ 366,617.67	$ 316,181.39	$ 293,837.90	$ 279,784.19	$ 254,261.74
Solon	$ 343,763.87	$ 296,471.62	$ 275,520.96	$ 269,565.12	$ 244,974.87
Taylor	$ 171,850.21	$ 148,208.45	$ 137,735.05	$ 123,966.20	$ 112,657.77
Truxton	$ 455,364.53	$ 392,719.17	$ 364,967.01	$ 301,205.78	$ 273,729.21
Virgil	$ 1,065,020.01	$ 918,503.19	$ 853,595.63	$ 717,133.97	$ 651,715.64
Willet	$ 297,886.75	$ 256,905.90	$ 238,751.22	$ 229,902.04	$ 208,929.94

FY26-FY29 Municipality Annual Sales Tax Estimate

Proposed Sales Tax Contract

50/50 Property and Population Based Distribution for all four years

	2025	2026	2027	2028	2029
Sales Tax Estimate 2% Per Annum	$ 41,056,989.35	$ 41,878,129.13	$ 42,715,691.72	$ 43,570,005.55	$ 44,441,405.66
Municipality Group Sales Tax Estimate	$ 10,925,640.00	$ 9,422,579.06	$ 8,756,716.80	$ 7,951,526.01	$ 7,226,172.56
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	Existing Contract				
Cincinnatus	$ 290,805.83	$ 270,669.56	$ 251,542.24	$ 228,412.63	$ 207,576.39
Cortlandville	$ 3,398,924.66	$ 2,653,914.66	$ 2,466,371.36	$ 2,239,585.50	$ 2,035,286.22
Cuyler	$ 283,989.19	$ 268,696.45	$ 249,708.56	$ 226,747.56	$ 206,063.21
Freetown	$ 233,658.52	$ 224,284.65	$ 208,435.20	$ 189,269.33	$ 172,003.82
Harford	$ 333,261.17	$ 284,789.51	$ 264,664.39	$ 240,328.17	$ 218,404.98
Homer Town	$ 1,142,752.63	$ 998,800.18	$ 928,218.30	$ 842,867.50	$ 765,979.51
Homer Village	$ 799,778.62	$ 861,856.58	$ 800,952.05	$ 727,303.53	$ 660,957.51
Lapeer	$ 439,993.92	$ 317,768.86	$ 295,313.20	$ 268,158.79	$ 243,696.83
Marathon Town	$ 339,271.90	$ 330,865.79	$ 307,484.61	$ 279,211.02	$ 253,740.86
Marathon Village	$ 172,437.96	$ 218,017.14	$ 202,610.59	$ 183,980.30	$ 167,197.26
McGraw	$ 149,190.74	$ 220,876.86	$ 205,268.23	$ 186,393.57	$ 169,390.39
Preble	$ 641,071.82	$ 494,988.38	$ 460,009.20	$ 417,710.80	$ 379,606.42
Scott	$ 366,617.67	$ 331,545.00	$ 308,115.82	$ 279,784.19	$ 254,261.74
Solon	$ 343,763.87	$ 319,435.37	$ 296,861.94	$ 269,565.12	$ 244,974.87
Taylor	$ 171,850.21	$ 146,900.27	$ 136,519.32	$ 123,966.20	$ 112,657.77
Truxton	$ 455,364.53	$ 356,929.63	$ 331,706.61	$ 301,205.78	$ 273,729.21
Virgil	$ 1,065,020.01	$ 849,805.63	$ 789,752.70	$ 717,133.97	$ 651,715.64
Willet	$ 297,886.75	$ 272,434.52	$ 253,182.48	$ 229,902.04	$ 208,929.94

Attachment: 5 20 25 Special meeting budget handout (13030 : 2025 Budget Synopsis)

$$ Sales Tax Distribution Actuals - Six sales tax years based on property value.

Municipality	Before Internet Sales 2019 Actuals	2020 Actuals	Internet Sales 2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	5 Year Average Actuals
City Cortland	5,248,272.34	5,227,306.64	6,314,148.48	6,686,038.87	6,696,072.82	6,735,088.96	**6,151,154.69**
Cincinnatus	250,992.79	236,563.49	303,842.82	312,335.98	287,479.37	293,452.74	**280,777.87**
Cortlandville	2,481,024.67	2,527,103.84	3,070,786.19	3,340,724.65	3,295,243.27	3,273,893.97	**2,998,129.43**
Cuyler	224,896.20	219,506.41	268,056.96	284,547.27	277,606.30	269,968.90	**257,430.34**
Freetown	171,955.10	174,175.66	209,005.21	213,930.79	219,949.07	219,014.41	**201,338.37**
Harford	294,086.94	279,357.42	333,368.96	338,272.95	310,520.20	298,393.01	**308,999.91**
Homer Town	902,247.49	910,053.07	1,070,442.67	1,139,301.28	1,133,675.20	1,183,715.09	**1,056,572.47**
Homer Village	653,707.87	641,625.30	758,304.50	810,333.15	808,321.26	835,970.93	**751,377.17**
Lapeer	371,241.29	366,157.33	434,958.17	441,049.13	438,399.40	444,753.50	**416,093.14**
Marathon Town	281,254.93	277,420.43	328,922.72	338,094.19	335,251.81	342,682.95	**317,271.17**
Marathon Village	146,340.62	143,546.24	168,889.10	170,870.09	172,725.72	175,718.45	**163,015.04**
McGraw	113,204.41	114,683.41	139,526.88	148,407.49	148,624.33	145,726.40	**135,028.82**
Preble	455,950.79	464,784.28	550,504.95	580,481.88	590,498.90	607,046.74	**541,544.59**
Scott	277,613.08	276,749.03	329,030.35	344,353.48	351,164.01	348,332.46	**321,207.07**
Solon	231,985.64	224,192.69	283,737.81	318,236.92	328,884.11	328,720.63	**285,959.63**
Taylor	137,794.43	130,225.37	182,526.36	186,717.18	180,279.98	172,362.57	**164,984.32**
Truxton	341,961.73	333,177.43	392,192.67	410,977.89	425,836.54	432,308.26	**389,409.09**
Virgil	798,216.00	786,372.45	989,127.97	985,771.62	1,074,416.77	1,059,696.06	**948,933.48**
Willet	221,091.44	213,822.05	261,053.30	276,755.13	278,253.92	271,521.81	**253,749.61**

2026 Preliminary Budget Starting Point (estimate)

County Structural Costs:	2024 Actual	2025 Budget	2026 Estimate	Increase over 2025	
Management		$ 5,678,446	$ 6,009,631	$ 331,185	5.83%
Management Confidential		$ 942,962	$ 980,392	$ 37,430	3.97%
Management Attorneys		$ 1,922,715	$ 2,001,912	$ 79,197	4.12%
CPAC - 12 for 2026		$ 3,295,857	$ 3,732,301	$ 436,444	13.24%
CSEA - Main Unit		$ 17,267,343	$ 17,994,368	$ 727,025	4.21%
CSEA DOERC		$ 1,316,772	$ 1,342,651	$ 25,879	1.97%
CSEA - Corrections		$ 3,937,501	$ 4,393,548	$ 456,047	11.58%
NYSNA		$ 306,059	$ 316,782	$ 10,723	3.50%
FICA on increases				$ 160,951	
Retirement on increases				$ 294,550	
Total Labor increase:		$ 34,667,655	$ 36,771,585	**$ 2,559,431**	**6.29%**
Malpractice/Specialty	$ 42,999	$ 44,443	$ 48,887	$ 4,444	10.00%
General Liability	$ 403,200	$ 448,077	$ 492,885	$ 44,808	10.00%
Law Enforcement	$ 144,174	$ 143,337	$ 157,671	$ 14,334	10.00%
Aviation	$ 4,596	$ 5,056	$ 5,561	$ 506	10.00%
Automobile	$ 46,219	$ 49,888	$ 54,877	$ 4,989	10.00%
Total Insurance increase:	$ 641,188	$ 690,801	$ 759,881	**$ 69,080**	10.00%
Health Insurance increase:	$ 11,702,085	$ 12,874,399	$ 13,775,607	**$ 901,208**	7.00%
Retirement increase:	$ 4,775,770	$ 5,101,552	$ 6,067,312.00	**$ 965,760**	16.50%
Structural Countywide Operational Cost Increase				**$ 4,495,479**	**11.05%**
Department related cost estimate					
TC3	$ 2,039,415	$ 1,944,415	$ 2,027,415	$ 93,000	5.00%
730 Evaluations	$ 232,084	$ 150,000	$ 300,000	$ 150,000	100.00%
Assigned Council	$ 1,824,533	$ 800,000	$ 1,200,000	$ 400,000	50.00%
Jail Medical Supplies	$ 267,887	$ 250,000	$ 450,000	$ 200,000	44.44%
DSS - Childcare	$ 6,025,324	$ 6,508,222	$ 6,908,222	$ 400,000	6.15%
DSS - Staff adjustments (County cost only)				$ 145,326	
DSS - Safety Nets	$ 3,606,226	$ 3,885,804	$ 4,595,804	$ 710,000	18.27%
DSS - Medicaid	$ 10,042,592	$ 10,251,460	$ 10,349,460	$ 98,000	0.96%
DSS - Code Blue	$ 305,183	$ 320,000	$ 480,000	$ 160,000	50.00%
IT	$ 1,379,682	$ 1,413,447	$ 1,700,000	$ 286,553	20.27%
Public Health - Pre-K	$ 1,296,872	$ 607,772	$ 1,007,772	$ 400,000	65.81%
Public Health - EI	$ 357,350	$ 259,677	$ 459,677	$ 200,000	77.02%
Highway				$ 150,000	
Transportation	$ -	$ 718,928	$ 160,000	$ (558,928)	-77.74%
Maintenance Agreements	$ 1,145,648	$ 1,441,421	$ 1,585,563	$ 144,142	10.00%
Financial Software Uprade				$ 160,000	
Total Departmental Cost Increase:				**$ 3,138,094**	
Total Additional Costs for FY2026 over the FY 25 approved budget:				**$ 7,633,573**	
Estimated Property Tax Levy Increase for expenses prior to revenue:				**18.76%**	
Revenues:					
Sales Tax % annual increase	$ 40,251,950	$ 40,363,636	$ 41,171,909		
County Portion		$ 21,374,999	$ 21,819,550	$ 444,551	
Property Tax Levy (2%)	$ 39,270,000	$ 40,699,428	$ 41,513,417	$ 813,989	2.00%
Assigned Council - subsidy	$ 373,198	$ 213,924	$ 278,200	$ 64,276	30.05%
Interest Income	$ 2,396,414	$ 1,500,000	$ 750,000	$ (750,000)	-50.00%
Total Additional Revenues:				$ 572,816	
Property Levy Expense Increase minus revenues				$ 7,060,757	
Property Levy Tax Increase (without first 2% allowable levy increase)				17.35%	
Overall estimated Property Tax Levy Increase plus the 2% levy increase:				**19.35%**	

DSS		2021		2022		2023		2024
Admin local Revenue	$	1,090,672.00	$	1,022,131.00	$	920,805.00	$	1,002,629.00
admin state Revenue	$	4,111,535.00	$	3,552,604.00	$	6,986,504.00	$	8,016,454.00
admin federl revenue	$	6,616,079.00	$	7,426,076.00	$	7,845,860.00	$	8,616,347.00
unclassified revenue	$	103,078.00	$	79,269.00	$	88,777.00	$	118,247.00
Total Revenue	**$**	**11,921,364.00**	**$**	**12,080,080.00**	**$**	**15,841,946.00**	**$**	**17,753,677.00**
DSS Expenses	$	25,310,151.00	$	27,569,077.00	$	32,503,617.00	$	36,083,301.00
Medicaid	$	8,303,056.00	$	8,505,700.00	$	9,375,085.00	$	10,042,592.00
Net DSS Expenses	**$**	**17,007,095.00**	**$**	**19,063,377.00**	**$**	**23,128,532.00**	**$**	**26,040,709.00**
Net County Cost	**$**	**5,085,731.00**	**$**	**6,983,297.00**	**$**	**7,286,586.00**	**$**	**8,287,032.00**

Year	Full Amt	Pre-Pay Amt	% Increase	% Budget	Total Salary	
2019				16.0%		
2020	$ 3,830,115	$ 3,797,859	#DIV/0!	16.0%		
2021	$ 3,886,855	$ 3,855,024	1.5%	14.0%		
2022	$ 4,274,509	$ 4,239,504	10.0%	14.0%	$ 25,405,213	16.83%
2023	$ 3,171,848	$ 3,149,202	-25.8%	14.0%	$ 26,277,248	12.07%
2024	$ 3,848,076	$ 3,820,602	21.3%	12.0%	$ 28,340,298	13.58%
2025	$ 5,689,173	$ 5,648,554	47.8%	14.0%	$ 39,160,669	14.53%
2026			-100.0%			
	48.54%					
	$ 1,859,058					

51005	Personal Services	$ 35,112,447.57
51010	Part-Time Pay	$ 1,690,281.18
51015	Temp Pay	$ 332,201.08
51020	Overtime Pay	$ 1,227,680.44
51025	Shift Diff Pay	$ 54,435.60
51035	Other Compensation	$ 743,622.95
		$ 39,160,668.82