

**BUDGET COMMITTEE**  
**January 20, 2016**  
**NOT APPROVED**

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

**Others Present:** S. Burt, D. Decker, K. Graves, K. Hooker, C. Jessup, J. Margeson, T. Miner, D. Pullen, B. Riehle, T. Ross, R. Scott

**Media Present:** No media present.

**Call to Order:** The meeting was called to order at 11:07 a.m. by Budget Committee Chairman Curt Crandall.

**Approval of Minutes**

A motion was made by Legislator Curran, seconded by Legislator Hopkins, and carried to approve the Budget Committee minutes of September 28, 2015.

A motion was made by Legislator Curran, seconded by Legislator LaForge, and carried to approve the Budget Committee minutes of October 21, 2015.

A motion was made by Legislator Curran, seconded by Legislator Hopkins, and carried to approve the Budget Committee minutes of November 18, 2015.

**Sales Tax Report**

County Treasurer Terri Ross distributed the Sales Tax Report reflecting receipts through January 20, 2016, totaling \$568,159.65. Receipts for the current period indicate a decrease from one year ago for the same period. Ms. Ross commented this year is not off to a great start. The Budget target for this year is \$20 million.

Ms. Ross also distributed the 2015 Allegany County Sales Tax Report. She reported overall the County was down 3.3 percent or \$677,100.28 from the previous year. She stated she checked with other counties; some were down, while others had an increase. For 2015, the County received about \$19.4 million in sales tax. Ms. Ross stated they did not meet the budgeted target by \$541,000. Chairman Crandall asked about the bonus tobacco settlement. He thought the amount of money they will receive will offset some of the 2015 deficit. Ms. Ross stated they will not get that money until mid-April of 2016. Therefore, it will be 2016 revenue.

Ms. Ross also distributed a summary of the last 8 quarters from the State report. She thought it was a good comparison to see what the prepaid sales tax was each quarter and annually. Ms. Ross noted prepaid sales tax on motor fuel increased from 2014. Ms. Ross stated this is the most information they get from the State regarding sales tax. Legislator Decker commented Senator Cathy Young is now the Finance Chair of the Senate, and she may be able to help get more information. Ms. Ross said the State report is slightly different than how the County reports. Legislator Decker asked about the slight difference in reporting, and wondered why they did not report the same way. Ms. Ross replied that when sales tax first came out, it always followed the date paid to the County. The first one this year is January 4, and it goes in the 2015 Budget because it was for the prior year. If the County changes it to match the State reporting, the Budget will take a hit. She added it has been reported this way since the County started receiving sales tax. Ms. Ross said budget wise, it would take a lot to

change it. Legislator Decker asked if the State ever questioned the difference in reporting; Ms. Ross replied no.

Ms. Ross stated the Treasurer and Finance Officers Association are all concerned with the lack of information they receive regarding prior period adjustments, and why there is a decrease in money. Ms. Ross said the association will meet in February and May to talk about zip codes that cross County borders. For example, someone who lives in Genesee may have a Cattaraugus County zip code. Even though they are an Allegany County resident, the sales tax goes to Cattaraugus County. She stated one county found 700 car sales that went to another county because of zip codes. Ms. Ross said she will keep the Committee posted about this issue.

### **New Business**

County Treasurer Terri Ross distributed copies of the detailed 2016 Budget. Ms. Ross said this copy shows all of the line items. She stated the detailed copy was printed on January 8, 2016, so any expenses for 2016 up until January 8, 2016, should show up on the copy she distributed. She said the copy of the Budget they previously had was summarized by category, and did not contain the line items.

Chairman Crandall suggested the committee look at some of the basic details of the budget over the next couple of committee meetings. He believes it is important for the Committee and the Board to understand the budget and how it works. He would also like County Treasurer Terri Ross to talk about mandated and non-mandated programs. Chairman Crandall thought they could look at some of the forms, how to read reports, and how much local share is supporting programs. If anyone has ideas of what they would like to know about the Budget, they should contact Chairman Crandall.

### **Adjournment**

There being no further business to come before the Committee, the meeting was adjourned at 11:25 a.m. following a motion by Legislator Healy, seconded by Legislator Curran, and carried.

Respectfully submitted,  
Rebecca Scott, Secretary to the Clerk of the Board  
Allegany County Board of Legislators