

# Cortland County Comparative Services & Spending Review Committee



Committee

<http://www.cortland-co.org>

~ Agenda ~

Linda Jones

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Tuesday, April 17, 2018

12:00 PM

Room 304

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## I. Call to Order

Attendee Name	Present	Absent	Late	Arrived
Board Member Linda Jones	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Board Member Beau Harbin	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Board Member Kelly L. Fairchild-Preston	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Board Member Michael K. Barylski	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Board Member Paul Heider	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## II. Minutes Approval

1. Tuesday, March 13, 2018

## III. Discussion

### 1. Discussion Item (ID # 5494)

Report on Allegany County - Legislator Barylski

**ATTACHMENTS:**

- Allegany Report - Barylski (DOCX)

### 2. Discussion Item (ID # 5503)

Report on Tioga County - Legislator Heider

**ATTACHMENTS:**

- Tioga County Comparison Report (PDF)

### 3. Discussion Item (ID # 5502)

Report on Montgomery County - Legislator Harbin

**ATTACHMENTS:**

- Cortland\_Montgomery\_Comparison (PDF)

# Cortland County Comparative Services & Spending Review Committee



Committee

<http://www.cortland-co.org>

~ Minutes ~

Linda Jones

Tuesday, March 13, 2018

12:00 PM

Room 304

## I. Call to Order

Attendee Name	Title	Status	Arrived
Linda Jones	Board Member	Present	
Beau Harbin	Board Member	Excused	
Kelly L. Fairchild-Preston	Board Member	Present	
Michael K. Barylski	Board Member	Present	
Paul Heider	Board Member	Present	
Karen Howe	County Attorney	Present	
Karen Fuller	Deputy Clerk of the Legislature	Present	
Nick Graziano	Cortland Standard	Present	

## II. Minutes Approval

1. Tuesday, February 13, 2018
2. Thursday, February 22, 2018

## III. Public Portion

Ms. Jones and Ms. Preston spoke of their traveling to Chenango and Madison Counties to find out more detailed information on each. The written reports were provided and reviewed with the differences noted. Ms. Jones spoke of how individual positions have multiple responsibilities and how they were able to provide a larger salary to the Treasurer by also appointing the individual as the budget officer. Ms. Jones also spoke of how the Chenango County Board of Supervisors at the organizational meeting set goals and specific precepts that assist in guiding their work. They have already thought out what the 2019 budget would be and are looking ahead to 2020. Information was also provided with regard to the jail and the inability to fill it and a desire to work with Cortland County to have reduced costs for board-outs.

The Committee noted the different number of vehicles utilized by departments and the question of how the work is completed with fewer vehicles.

Ms. Preston shared the information for Madison County and how they are for the most part 1.5 times population, households, etc., with a total expenditure almost \$2.5 million less. For every resident, Madison has 1 employee serving every 146 residents versus Cortland who has one employee serving 93 residents. Ms. Preston also noted that although Madison has less staffing Cortland has fewer staff in the finance department.

Ms. Howe also noted that Cortland has the Jacobus Center which is not a service provided in the other counties.

Minutes Acceptance: Minutes of Mar 13, 2018 12:00 PM (Minutes Approval)

Mr. Barylski provided his report on Allegany County and noted they have a higher tax rate as well as constitutional tax limit than Cortland County has. It was also noted that Allegany pays a higher interest rate on its debt than Cortland County. Ms. Howe said that the County refinanced to reduce the debt. Mr. Barylski said Allegany has shown to be better at retiring its debt and he believes Cortland should set a goal to do the same. He also noted that they do not share sales tax in the same amount as Cortland and if they did it would have an extremely adverse effect on tax rates.

A discussion regarding debt continued and Ms. Howe noted she may be able to check with bond counsel on several areas of the County's debt. In addition, Mr. Barylski spoke of utilizing information from the State Comptroller's office as it relates to General Government costs as a good comparison. Ms. Jones asked Ms. Howe to provide a listing of county vehicles, who uses them, and for what purpose. It was noted that the additional number of vehicles may relate to the grants the County is able to receive; Ms. Jones noted there is still a cost related to the vehicles such as tire, repair, standard maintenance, etc.

Mr. Barylski noted that Allegany County's Medicaid expenses are almost identical. Ms. Jones noted it appears to be the same when looking at the other counties as well.

Ms. Jones and Ms. Preston spoke of the difference in benefits between the counties and noted that others only pay for insurance if employees work 20 or more hours versus the 17.5 hours for Cortland.

A decision was made to meet on March 22nd at 3:00 p.m., at which time the Committee would review information on Tioga and Montgomery Counties and then a decision would be made how to next proceed.

#### **Discussion Item (ID # 5386)**

Report on Counties - Chenango, Madison and Allegany

<b>RESULT:</b>	<b>COMPLETED</b>
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## **IV. Adjournment**

On motion the meeting adjourned at 2:10 p.m.

# Cortland County Comparative Services & Spending Review Committee



Committee

<http://www.cortland-co.org>

~ Minutes ~

Linda Jones

Tuesday, February 13, 2018

12:00 PM

Board Room

## Call to Order

Attendee Name	Title	Status	Arrived
Linda Jones	Board Member	Present	
Beau Harbin	Board Member	Present	
Kelly L. Fairchild-Preston	Board Member	Present	
Michael K. Barylski	Board Member	Present	
Paul Heider	Board Member	Present	
Nick Graziano	Cortland Standard	Present	
Karen Fuller	Deputy Clerk of the Legislature	Present	

## Discussion Items

### Discussion Item (ID # 5296)

#### Initial Meeting Discussion

#### COMMENTS - Current Meeting:

Ms. Jones welcomed members and provided an overview of her expectations relating to the meeting flow and respecting differing opinions. She recommended meeting on the third Tuesday after Budget and Finance Committee and if a second meeting during a month is needed the Committee could meet at 3:00 p.m. prior to session days. She noted the concentration should be on the total budget and not revenue and believed starting out five counties should be chosen for the comparisons.

At this time Mr. Harbin displayed the spread sheets he prepared that included all counties and various metrics.

The Committee continued the discussion of goals, what would be the best way to compare information, assignments, etc. Suggestions were made with comparable populations, similar miles covered by highway departments, etc.

Ms. Jones would like to develop a mission statement that would encompass the work of the Committee and asked members to assist in developing one. Mr. Barylski stated the more involved a department head is in the review process the better the data and end product would be. Ms. Jones stressed the work being completed by this committee is not being done to eliminate departments/staff at this time; it is to enable a far-reaching viewpoint of operations.

Ms. Jones also asked members of the Committee review the information provided to suggest

the best manner to compare counties and develop ideas of how to help the County be more efficient.

ATTACHMENTS:

- Agenda 2-13-18 (PDF)

**RESULT: COMPLETED**

### Adjournment

On motion the meeting adjourned at 1:50 p.m.

Minutes Acceptance: Minutes of Mar 13, 2018 12:00 PM (Minutes Approval)

# Cortland County Comparative Services & Spending Review Committee



Committee

<http://www.cortland-co.org>

~ Minutes ~

Linda Jones

Thursday, February 22, 2018

3:00 PM

Room 302

## I. Call to Order

Attendee Name	Title	Status	Arrived
Linda Jones	Board Member	Present	
Beau Harbin	Board Member	Present	
Kelly L. Fairchild-Preston	Board Member	Present	
Michael K. Barylski	Board Member	Present	
Paul Heider	Board Member	Present	
Charles Sudbrink	Board Member	Present	
Douglas Bentley	Board Member	Present	
Nick Graziano	Cortland Standad	Present	
Karen Fuller	Deputy Clerk of the Legislature	Present	
George Wagner	Board Member	Present	3:24 PM

## II. Public Portion

### Mission Statement

Members of the Committee were provided with suggested mission statements from Ms. Preston and Ms. Jones and discussed the pros and cons of each and what portion of each individuals felt best represented what the purpose of the Committee is. Ms. Jones expressed her belief that it is important to have a mission statement so constituents have an understanding of the work being completed.

It was MOVED by Mr. Harbin, seconded by Mr. Barylski, and unanimously adopted by voice vote, to approve the following mission statement:

"Cortland County Comparative Services & Spending Committee is dedicated to providing insight into our county services and operating costs as compared to others.

"We will provide comprehensive studies to help assure our citizens that our county is performing their services in an economically, beneficial and efficient manner." MOTION CARRIED.

Ms. Jones will provide the modified mission statement to Ms. Fuller to be placed on the website.

### Counties to Compare

Discussions continued regarding what counties should be considered for comparison, how to best compare, and what specific metrics should be utilized. The counties initially discussed were

Montgomery, Chenango, Tioga, Delaware, and Allegany [subsequently Ms. Jones selected Chenango, Madison, Allegany, Montgomery and Tioga].

Mr. Harbin was asked to reduce the size of the spreadsheets and total choices. He noted he would like to maintain information on per capita comparisons and having a broad selection of counties and is not in favor of selecting only particular counties. He will exclude urban counties and drop revenue, focusing on data and Level 1.

### III. Adjournment

On motion the meeting adjourned at 4:05 p.m.

I have been looking at Allegany County, but I have also been looking at our debt and a couple of other charts.

Interestingly, my big view has some of the same thoughts that Linda and Kelly have raised.

For example, regarding benefits; the \$28 million figure for benefits looks high, but because of the way we handle our accounting (as both Linda and Kelly have already indicated) FICA, WC, retirement benefits, and health insurance are difficult to compare. I agree that further work will need to be done here. Some items like FICA and WC should be equivalent and proportional. I suspect that we may need to focus on what we pay for health insurance and whether we can do better.

I had the same observation that Linda had about Economic development. At \$988,883 it seems more than most comparable counties and represents 3% of the county's taxable budget.

Other items that jump out:

Sales Tax - Cortland County does seem to be one of the most generous with regard to sharing. Allegany distributes \$0 in sales tax dollars to the Towns and Cortland distributes \$12 million.

Debt- Little York Lake Dam - The debt is still over \$1.3 million and the County is responsible for the entire amount.

Airport - I have not looked closely at the airport, but this is an expense for the county.

Total debt- I was surprised that our total debt did not seem to be out of sync with most other counties. But again, that is not to say that there are not counties that have less debt. From talking with the state auditor, I will note that we are at a high percentage of our Constitutional borrowing limit. But, Cortland County has set our constitutional limit at 1.5%. It is my understanding that other counties have set their limit at 2%. In addition, on page 1 of the "2016 Local Governments Expenditures by Object" (prepared by Beau Harbin), it appears that the rate at which we are retiring our debt is very slow. A few things; although Cortland has approximately \$30 million in debt, our annual principal and interest payment was only \$1.95 million in 2016 and \$0.9 million went to interest. Most counties do seem to be more aggressive in paying back debt. On a brighter note, Allegany County showed approximately \$26 million total debt for 2016 and paid \$1.4 million in interest while Cortland County had \$30 million in total debt and paid only \$0.9 million in interest.

A couple of other debt items: over \$5 million of the county's debt is associated with TC3, and there is still over \$1.6 million in debt associated with the Recycling Facility.

In reviewing the "Open Book" data from the state comptroller, "Interfund Revenue Transfers" caught my attention. I would very much like to get more information on what these are.



It also seems to me that depending on the county, there seems to be a great deal of variability used by the accountants from one county to the other and so, I do believe that we will need Department managers to help us explain some of this.

A few other items: despite having a slightly smaller population, Allegany - 48,946, Cortland - 49,336, Allegany County spent more for Social Services, Transportation, and Sanitation. However, Cortland did outspend Allegany in the Health category, significantly so in the Mental Health Services category.

It may be noteworthy that Allegany is 1,029 square miles in size with a County taxable land value of approximately \$2 billion with a tax rate of \$16.24 per thousand, while Cortland is 499 square miles in size with a County taxable land value of \$2.3 billion and a tax rate of \$14.37 per thousand. Can you imagine what the tax rate in Allegany County would be if they distributed \$12 million in Sales Tax revenue to the Towns?

## CORTLAND COUNTY/ TIOGA COUNTY COMPARISON

	CORTLAND COUNTY	TIOGA COUNTY
TOTAL BUDGET	\$134,000,000	\$90,000,000
TAX LEVY	\$36,000,000	\$23,000,000
DEBT BY BOND (2018)	\$32,807,291	\$15,000,000
POPULATION	49,043	50,199
POVERTY RATE	14.7%	9.6%
JAIL INMATE COUNT 3/14/18	94 (80 in/14 out)	72
COLLEGES/ENROLLMENT	1/6,900 Enrolled	0
MEDIAN AGE	36	43
MEDIAN HOUSEHOLD INCOME	\$49,500	\$57,500
HOME OWNERSHIP RATE	65.7%	78.4%
TAX LEVY COST/RESIDENT	\$734	\$451
DEBT/RESIDENT	\$895	\$298
OPERATIONAL COST/RESIDENT	\$2,734	\$1,520
SALES TAX REVENUE (2017)	\$27,728,688	\$19,436,000
SALES TAX DISTRIBUTION % (2017)	46.5%	24.7%
EMPLOYEES IN COUNTY	24,080	23,960
FT COUNTY EMPLOYEES	524	340
EMPLOYEES/RESIDENT	1/93	1/150
TOTAL SALARY COST	\$42,684,387	\$26,587,220
RECYCLING COSTS TO COUNTY (2017)	\$195,000	\$1,100,000 Incl. p/u of recyclables
<u>DSS BUDGET (2017)</u>		
GRAND TOTAL EXPENSES	\$29,309,502	\$21,671,169
GRAND TOTAL LOCAL SHARE	\$13,858,407	\$10,829,418

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	Cortland Co 2017 Actual
<b>Administration- reflects expenditures made in the following areas:</b>					
§ Salaries - payroll expenditures					
§ Fringe Benefits – costs of employment such as Workers Compensation Insurance, Social Security, health insurance, and retirement contributions.					
§ Equipment - costs for equipment over \$250 with a useful life of one year or more.					
§ Shared Services- Chargebacks for agreements with County Attorney, Public Works, IT, and Sheriff.					
§ Contractual – Non-salary costs, such as office supplies, administrative contracts, county car costs, postage, machine repair, telephone, etc.					
6010.10- Full time	\$3,583,729	\$3,535,328	\$3,749,096	\$3,566,162	\$4,716,743
6010.20- Part time Temp Payroll	\$69,907	\$71,109	\$53,573	\$44,041	\$23,543
6010.30. Overtime	\$65,000	\$90,266	\$53,555	\$51,884	\$79,515
6010.50 All -Other			\$38,030	\$36,476	\$152,362
6020- Equipment	\$13,000	\$12,185	\$13,000	\$12,507	\$8,385
6030- Shared Services	\$127,300	\$162,974	\$172,400	\$172,400	
6040 Contractual	\$1,247,300	\$1,264,539	\$1,443,439	\$1,381,054	\$1,268,812
Fringe	\$3,298,426	\$3,042,049	\$2,394,641	\$2,394,641	\$3,320,725
	\$8,404,662	\$8,178,449	\$7,917,734	\$7,659,164	\$9,570,085
	17%	18.02%	18.94%	16.68%	
3610-State Revenue	\$1,450,000	\$1,474,007	\$1,500,000	\$1,277,520	
4610- Federal Revenue	\$2,000,000	\$1,903,593	\$2,171,973	\$2,164,382	
3616- Local Administrative Fund	24%	23%	27%	28%	
4611- Food Stamp Admin	\$845,000	\$811,644	\$780,000	\$783,225	
4615- Flexible Fund	\$1,650,000	\$1,854,372	\$1,800,000	\$1,826,337	
	\$5,945,000	\$6,043,616	\$6,251,973	\$6,051,464	
Local Share	\$2,459,662	\$2,134,833	\$1,665,761	\$1,607,700	\$1,602,871
	29.3%	26.1%	21.0%	21.0%	17.0%
<b>6055 Daycare- This category reflects subsidies for families eligible for low-income daycare and for families transitioning off public assistance.</b>					
	\$1,300,000	\$1,219,164	\$1,250,000	\$1,047,976	\$658,951
1855-Local Daycare Revenue	\$0	\$252		\$515	
3655- State Revenue	\$1,467,577	\$1,332,609	\$1,362,434	\$1,185,378	
4655-Federal Revenue					
Local Share	-\$167,577	-\$113,697	-\$112,434	-\$137,402	\$53,422
	-12.9%	-9.3%	-9.0%	-13.1%	8.0%
<b>6070- Purchased Services- This category reflects services purchased for recipients of child protective services, foster care, mandated preventive services, domestic violence services, and adult protective services.</b>					
	\$20,000	\$5,038	\$10,000	\$18,004	\$658,951
1870- Local Revenue					
4670- Federal Revenue	\$10,000	\$5,449	\$10,000	\$16,994	
Local Share	\$10,000	-\$411	\$0	\$1,010	\$364,003
	50.0%	-8.1%	0.0%	5.6%	60.0%
<b>6101- Medical Assistance- This category reflects any Medicaid related costs paid directly by our Department such as health insurance premiums paid on behalf of eligible Medicaid recipients.</b>					
	\$17,000	\$19,765	\$17,000	\$11,756	\$0
1801- Local Revenue	\$140,000	\$116,790	\$120,000	\$144,604	\$79,131
3601- State Revenue	-\$70,000	-\$55,681	-\$58,700	-\$79,433	-\$42,508
4601- Federal Revenue	-\$53,000	-\$41,344	-\$44,300	-\$64,213	-\$7,389
Local Share	\$0	\$1	\$0	\$10,798	-\$29,234
	0.0%	0.0%	0.0%	91.9%	0.0%

Attachment: Tioga County Comparison Report (5503 : Report on Tioga County - Legislator Heider)

<b>6102- MMIS-Medicaid Weekly Shares-</b> This stands for the Medicaid Management and Information System. Expenditures from this category are billed to us by the State and cover the various community services billable to Medicaid as defined by the State. Only the local share of Medicaid is reflected in this account.	\$7,956,625	\$7,898,737	\$7,879,909	\$7,745,175	\$9,892,696
Local Share	\$7,956,625 100.0%	\$7,898,737 100.0%	\$7,879,909 100.0%	\$7,745,175 100.0%	\$9,892,696 100.0%
<b>6109- Family Assistance-</b> This category reflects any expenditure made for families who are eligible for Family Assistance cash benefits including emergency benefits and employment services. It also reflects any expenditure made for families in receipt of mandated preventive services and/or foster care services that meet eligibility criteria for EAF (Emergency Aid to Families).	\$2,275,000	\$1,982,371	\$2,200,000	\$1,958,951	\$2,698,507
1809- Local Revenue	\$340,000	\$275,188	\$340,000	\$261,116	
3609- State Revenue	\$500	\$435	\$400	\$1,686	
4609- Federal Revenue	\$1,850,000	\$1,617,808	\$1,800,000	\$1,423,306	
Local Share	\$84,500 3.7%	\$88,940 4.5%	\$59,600 2.7%	\$272,843 13.9%	\$207,290 8.0%
<b>6119- Foster Care-</b> This category reflects any expenditure made for children in foster care who qualify for federal Title IVE funding and for those children who are not placed due to a PINS (Persons In Need of Supervision) or JD (Juvenile Delinquent) adjudication and who do not qualify for any federal Title IVE or EAF funding. Additionally, the costs for all children receiving an adoption subsidy are included in this account. Finally, in this category are the room and board costs for any children placed in a residential facility by school districts through the CSE (Committee on Special Education) and the tuition costs of children placed in the Office of Mental Health Residential Treatment facilities.	\$1,485,000	\$1,321,209	\$1,325,000	\$1,626,616	\$3,086,271
1819- Local Revenue	\$30,000	\$30,121	\$23,500	\$127,475	
3619- State Revenue	\$1,160,000	\$1,113,585	\$1,090,000	\$926,337	
4619- Federal Revenue- includes Adoption Subsidy, Foster Care , and Independent Living	\$482,000	\$322,164	\$355,000	\$339,709	
Local Share	-\$187,000 -12.6%	-\$144,661 -10.9%	-\$143,500 -10.8%	\$233,095 14.3%	\$71,838 2.0%
<b>6123- JD/PINS-</b> This category reflects any expenditure made for children in foster care who are adjudicated a PINS or JD and who are not eligible for federal Title IVE or EAF funding. Also reflected in this category are the expenditures made for any child placed in a detention facility.	\$50,000	\$49,180	\$30,000	\$370,598	\$147,890
1823- Local Revenue	\$0	\$804	\$0	\$3,046	
3623- State Revenue	\$24,500	\$12,746	\$14,700	\$30,884	
Local Share	\$25,500 51.0%	\$35,630 72.4%	\$15,300 51.0%	\$336,667 90.8%	\$97,258 66.0%
<b>6129-State Training Schools-</b> This category reflects only the local share of costs for children placed in the custody of the New York State Office of Children and Family Services and placed at state operated facilities. These are children who have been adjudicated with serious JD offenses.	\$80,000	\$80,000	\$246,301	\$197,393	\$0
Local Share	\$80,000 100.0%	\$80,000 100.0%	\$246,301 100.0%	\$197,393 100.0%	\$0

Attachment: Tioga County Comparison Report (5503 : Report on Tioga County - Legislator Heider)

<b>6140-Safety Net</b> - This category of cash assistance reflects any expenditure made for childless individuals or families who have exhausted their 60-month time limit for Family Assistance who qualify for the state operated Safety Net cash assistance program. It includes emergency services for those who qualify.	\$1,150,000	\$990,230	\$1,100,000	\$923,382	\$2,591,534
1840- Local Revenue	\$100,000	\$164,491	\$150,000	\$143,622	
3640- State Revenue	\$265,500	\$202,922	\$240,000	\$201,458	
4640- Federal Revenue	\$50,000	\$42,428	\$42,000	\$54,879	
Local Share	\$734,500 63.9%	\$580,389 58.6%	\$668,000 60.7%	\$523,423 56.7%	\$1,580,202 61.0%
<b>6142- Emergency Assistance to Adults</b> - This category of assistance reflects expenditures made for those SSI recipients who qualify for an emergency benefit such as a utility shut-off or eviction.	\$40,000	\$29,628	\$35,000	\$55,263	\$47,875
3642- State Revenue	\$20,000	\$13,368	\$17,500	\$24,279	
Local Share	\$20,000 50.0%	\$16,260 54.9%	\$17,500 50.0%	\$30,984 56.1%	\$23,916
<b>6141- HEAP</b> - This is the Home Energy Assistance Program. This category reflects any expenditure made for eligible applicants who qualify for a renter's benefit when heat is included in rent or who have vendors, such as wood vendors, that do not participate in the Office of State Comptroller vendor payment program	\$15,000	\$7,590	\$15,000	\$7,501	\$6,426
1841- Local Revenue	\$120,000	\$94,493	\$120,000	\$87,625	
4641- Federal Revenue	-\$105,000	-\$87,177	-\$105,000	-\$76,024	
Local Share	\$0 0.0%	\$274 3.6%	\$0 0.0%	-\$4,100 -54.7%	\$0
<b>H 6010-Capital</b>	\$80,000	\$77,047	\$50,000	\$49,390	
H 3610- State Revenue	\$20,000	\$19,262	\$12,500	\$12,348	
H 4610- Federal Revenue	\$40,000	\$38,523	\$25,000	\$24,695	
Local Share	\$20,000 25.0%	\$19,262 25.0%	\$12,500 25.0%	\$12,347 25.0%	
<b>Grand Total Expenses</b>	\$22,873,287	\$21,858,408	\$22,075,944	\$21,671,169	\$29,309,502
Grand Total Local Revenue	\$730,000	\$682,137	\$753,500	\$768,003	\$951,616
Grand Total State Revenue	\$4,338,077	\$4,113,253	\$4,178,834	\$3,580,458	\$6,426,492
Grand Total Federal Revenue	\$6,769,000	\$6,467,460	\$6,834,673	\$6,493,290	\$8,023,044
<b>Grand Total Revenues</b>	\$11,837,077	\$11,262,851	\$11,767,007	\$10,841,750	\$15,451,095
Grand Total Local Share	\$11,036,210 48.2%	\$10,595,557 48.5%	\$10,308,937 46.7%	\$10,829,418 50.0%	\$13,858,407 47.3%

Attachment: Tioga County Comparison Report (5503 : Report on Tioga County - Legislator Heider)

# COUNTY COMPARISON: CORTLAND AND MONTGOMERY COUNTIES

## DEMOGRAPHICS

	Cortland	Montgomery
Population	49,336	50,219
Land Area	499	403
Median Age	36.2	41.3
Poverty Rate	13.8%	20.6%
Home Ownership Rate	65.1%	66.7%
Median Income	\$50,910	\$44,455
Median Home Value	\$111,400	\$99,100

## GOVERNMENT & AMENITIES

	Cortland	Montgomery
Cities	1 – Cortland	1 - Amsterdam
Town/Villages	18	22
County Administrator	Yes – Chair of Leg	No – County Executive
County Legislature	Yes – 17	Yes - 9
College	Yes	Yes
Airport	Yes	No
Landfill	Yes	No
Miles of public roads	1,032	1,037

## INCOME AND EXPENSES

	<b>Cortland</b>	<b>Montgomery</b>
Total Budget	\$127,826,584	\$118,740,770
Tax Levy per capita	\$695.05	\$557.73
Debt	\$29,373,680	\$33,168,031

## HIGHLIGHTED DIFFERENCES IN REVENUES

	<b>Cortland</b>	<b>Montgomery</b>
Real Property	\$33,945,100	\$27,286,237
Payments in Lieu of Taxes	\$127,419	\$1,772,422
Sanitation Fees	\$1,473,565	\$4,296,270
Health Fees (mental health)	\$2,473,292	\$26,892
Transportation Fees (airport and snow removal)	\$1,259,369	\$0
State Aid	\$16,529,341 (we get double in Social Services and significantly more in Aging Services)	\$14,172,519 (they get double in Highway funds)
Federal Aid	\$12,667,783 (we get more in Health, Transportation, Social Services and Economic Development)	\$7,756,435 (they get more in Public Safety)

## HIGHLIGHTED DIFFERENCES IN EXPENSES PER CAPITA

	<b>Cortland</b>	<b>Montgomery</b>
Employee Benefits	\$581.61	\$346.37
Health	\$191.11	\$127.03
Community Services	\$50.08	\$8.58
Social Services	\$570.59	\$529.50
Sanitation	\$7.20	\$76.39
Debt	\$39.64	\$95.96

### EMPLOYEE BENEFITS

Cortland and Montgomery are similar in the level of medical insurance that we paid in 2016. Cortland was at \$13.2M and Montgomery was at \$12.7M. Cortland however dumps nearly everything else into a big category called Unclassified Employee Benefits where we list 65 separate line items totally \$15.4M. Montgomery on the other hand simply has 3 line items totally \$27,180. They make use of more sections within Employee benefits such as retirement, social security, etc. This makes a direct comparison more difficult as we don't follow standard practices in this area. The change in Cortland happened in 2004.

### HEALTH

The biggest area of difference between Cortland and Montgomery counties in Health Services are the costs related to mental health. Cortland paid \$4.6M for Mental Health services while Montgomery only paid \$2.0M. However, we can also see a significant difference in revenues from mental health. Cortland brings in \$4.7M from fees, state and federal aid, which means our mental health services are cost neutral. Montgomery on the other hand brings in \$1.9M, again making it nearly cost neutral.

### COMMUNITY SERVICES

The significant difference is that Cortland pays \$1.7M for Elder Services whereas Montgomery does not record any expenses at all for Elder Services. However, from fees, state and federal aid, Cortland County has revenues of \$1.45M covering much of the cost of the program. Montgomery's \$0 cost stems from the fact that Montgomery County has a private not-for-profit agency outside of government that is their Office for Aging. "Traditionally, local offices for aging are sponsored by county government, as some local money is required to receive federal and state funding for services.



There are 59 Office's for Aging in New York State. Of these, 55 are sponsored by county government and four are not-for-profit agencies. Montgomery County Office for Aging, Inc. is one of the four not-for-profits."

## SOCIAL SERVICES

Cortland County invests \$1.6M in the Cortland Works Career Center and other programs. Montgomery County does not have any investments in this area. Again Cortland is able to cover the costs of these programs with Federal Aid making this a revenue neutral item. But you can go through multiple items to see that Cortland spends \$7M on Financial Assistance compared to Montgomery's \$6.2M. But Montgomery spends \$11.6M on Medicaid whereas we spend \$9.7M. The key is to review against income streams as well paying for these programs.

## DEBT

While Montgomery has more debt than Cortland, they are paying their debt down on a much faster pace than Cortland. Montgomery paid \$ 4,819,199 in principal and interest in 2016 whereas Cortland paid \$ 1,955,850. Montgomery projects to pay off all their current bonds by 2032 while Cortland won't pay off our bonds until 2038.