

TIOGA COUNTY, NEW YORK

Treasurer

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827



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James P. McFadden Treasurer **Katie Chandler** Deputy Treasurer **Stephanie Jerzak** Chief Accountant

FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE May 9th, 2023, AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the April Finance Committee

FINANCIAL: YTD Budget Report

OLD BUSINESS: Opioid Update

NEW BUSINESS: County Finance School Recap
Cash Update
Fund Balance Policy Discussion

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS: None

ADJOURNMENT



FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE
4/11/2023 AT 10:30AM

ATTENDANCE:

Legislators: Sauerbrey, Ciotoli, Roberts, Standinger, Monell, Brown, Mullen
Staff: McFadden, DeWind, Haskell, Chandler, Jerzak, Schurter, Freyvogel, Humes,
Holbrook, Parke, Graven
Absent: Weston, Flesher

APPROVAL OF MINUTES: Minutes of the March 14, 2023, Finance Committee were read and a motion to approve by Legislator Brown, seconded by Legislator Roberts and unanimously carried.

FINANCIAL: Treasurer McFadden reviewed the year to date performance for fiscal year 2023, highlighting the \$2.1 million already received in PILOT payments, \$113,924 above expected budget amount. Income from Penalties and Interest income has taken a downturn since NYS has introduced a removal of STAR exemptions on delinquencies as an incentive for property owners to make timely payment of Property Tax. Investments are still renewing at almost 5% interest, causing a current budgetary surplus of \$135,797.

OLD BUSINESS: Year to Date Property Tax Collections from the Town Clerks report \$17 million already received of the \$26 million owed to Tioga County.

NEW BUSINESS: State Comptrollers audit is going well. They have visited half of the departments to review policies and conduct risk assessments on cash controls and other areas. The Annual Update Document due to OSC by April 30th is nearing completion by the Accounting staff, containing a record of financial transactions, fund balances, investments and fixed assets. Tax foreclosure on 2021 taxes is down to 107 properties still outstanding, due to an influx of payments likely as a result of the most recent notices sent to property owners. A discussion regarding the DEC reimbursement request on 2 properties in foreclosure which had environmental contamination but have recently undergone clean up by the DEC.

PERSONNEL: Discussed the need of hiring a summer clerk.

RESOLUTIONS/PROCLAMATIONS: Presented a resolution on hiring a summer clerk.

ADJOURNMENT: 11:40 AM



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR: A General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer							
A1325 410510 Gain From Sale Of	-90,000	0	-90,000	.00	.00	-90,000.00	.0%*
A1325 410810 Other Payments In	-1,998,346	0	-1,998,346	-2,125,870.28	.00	127,524.17	106.4%
A1325 410900 Interest & Penalti	-925,000	0	-925,000	-490,856.82	.00	-434,143.18	53.1%*
A1325 411131 Tax On Hotel/Motel	-12,000	0	-12,000	-3,265.10	.00	-8,734.90	27.2%*
A1325 411400 Emergency Telephon	0	0	0	-16,427.67	.00	16,427.67	100.0%
A1325 412300 Treasurer Fees	-28,000	0	-28,000	-7,936.82	.00	-20,063.18	28.3%*
A1325 412301 Treasurer Fees- Pr	-50,000	0	-50,000	-23,700.00	.00	-26,300.00	47.4%*
A1325 412350 Charges For Tax Ad	-30,000	0	-30,000	-12,950.00	.00	-17,050.00	43.2%*
A1325 424010 Interest And Earni	-75,000	0	-75,000	-236,254.48	.00	161,254.48	315.0%
A1325 424010 M7674 Interest And	-20,000	0	-20,000	-4,982.67	.00	-15,017.33	24.9%*
A1325 426900 TTASC	-40,000	0	-40,000	.00	.00	-40,000.00	.0%*
A1325 426901 Opioid Settlement	-75,000	0	-75,000	-42,671.17	.00	-32,328.83	56.9%*
A1325 510010 Full Time	381,011	0	381,011	116,964.71	.00	264,046.29	30.7%
A1325 510020 Part Time/Temporar	7,500	0	7,500	.00	.00	7,500.00	.0%
A1325 510030 Overtime Pay Only	1,500	0	1,500	.00	.00	1,500.00	.0%
A1325 510050 All Other(On call,	3,000	0	3,000	.00	.00	3,000.00	.0%
A1325 520050 calculator	160	0	160	.00	.00	160.00	.0%
A1325 520070 Chairs	200	0	200	.00	.00	200.00	.0%
A1325 520200 Office Equipment	1,000	0	1,000	.00	.00	1,000.00	.0%
A1325 540040 Books	1,000	0	1,000	306.03	.00	693.97	30.6%
A1325 540070 Car Maintenance	500	0	500	.00	.00	500.00	.0%
A1325 540140 Contracting Servic	80,000	0	80,000	9,000.00	59,800.00	11,200.00	86.0%
A1325 540180 Dues	600	0	600	180.00	.00	420.00	30.0%
A1325 540220 Automobile Fuel	200	0	200	47.04	52.96	100.00	50.0%
A1325 540320 Leased/Service Equ	1,600	0	1,600	315.70	.00	1,284.30	19.7%
A1325 540330 Legal Fees	300	0	300	.00	.00	300.00	.0%
A1325 540350 Office Equip Maint	500	0	500	.00	.00	500.00	.0%
A1325 540390 Mileage Expense	100	0	100	.00	.00	100.00	.0%
A1325 540420 office supplies	1,500	0	1,500	331.29	55.00	1,113.71	25.8%
A1325 540429 M7674 Outside Suppo	0	250,000	250,000	.00	.00	250,000.00	.0%
A1325 540480 Postage	4,500	0	4,500	1,430.70	.00	3,069.30	31.8%
A1325 540485 Printing/Paper	2,500	0	2,500	359.36	.00	2,140.64	14.4%
A1325 540590 Services Rendered	14,000	0	14,000	1,879.46	3,714.38	8,406.16	40.0%
A1325 540630 Stationery Supplie	100	0	100	21.39	.00	78.61	21.4%
A1325 540660 Telephone	600	0	600	96.61	.00	503.39	16.1%
A1325 540733 Training/All other	3,200	0	3,200	1,074.00	.00	2,126.00	33.6%
A1325 581088 State Retirement F	38,581	0	38,581	14,683.41	.00	23,897.21	38.1%
A1325 583088 Social Security Fr	24,348	0	24,348	9,192.42	.00	15,155.28	37.8%
A1325 584088 Workers Compensati	8,570	0	8,570	3,085.11	.00	5,485.27	36.0%
A1325 585588 Disability Insuran	407	0	407	140.94	.00	266.22	34.6%