

FINANCE COMMITTEE MEETING AGENDA FOR September 13<sup>th</sup>, 2022 AT 10:30 am.

APPROVAL OF MINUTES: FROM THE AUGUST 9<sup>TH</sup>, 2022 FINANCE COMMITTEE MEETING.

FINANCIAL: Year to date budget performance of the treasurer's office.

OLD BUSINESS: Auction closings and payments going well.

NEW BUSINESS: Audit exit conference with our independent auditors from the Inero Group.  
Presentations of the 2021 county financial statements.

: Estimate of the 2023 regular county pension payment due December 15<sup>th</sup>.

: Discussion on county parcels from auction at land bank request dealing with expenses.

: Update and discussion of tentative recommended changes to the county's purchasing policy.

PERSONNEL: None

RESOLUTIONS: None

# Treasurer

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



☎ 607 687 8670 📠 607 223 7035 🌐 www.TiogaCountyNY.com

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

## FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE August 09, 2022 AT 10:30AM

### ATTENDANCE:

Legislators: Sauerbrey, Roberts, Brown, Mullen, Hollenbeck, Standing, Monell  
Staff: McFadden, Jerzak, Chandler, Haskell, Freyvogel, DeWind, Parke, & Thorpe  
Absent: Ciotoli, Weston

**APPROVAL OF MINUTES:** Minutes of the July 12th Finance Committee were read and a motion to approve by Legislator Brown, seconded by Legislator Mullen and unanimously carried.

**FINANCIAL:** Treasurer Office's YTD budget is tracking well. The 2<sup>nd</sup> Quarter of Treasurer's Office Occupancy Tax administration fee was booked, bring the YTD total to 6K.

: Year to date casino revenue was reviewed. The most recent quarterly payment came in at 447K, and 847k for the year. An increase of 121K from this time last year.

**OLD BUSINESS:** Deputy Treasurer Chandler reviewed the 2023 submitted budget for the Treasurer's Office. An increase in revenue for Gain from tax sale and Interest was submitted due to increased home prices and interest rates. A decrease in revenue of penalties and interest on real property & property search fees was entered due to less delinquent 2021 taxes being turned over. It was also noted that the 30K Best Buy re-payment has come to an end this year. Minor changes were made to expenses. The budgets for A1362 & A1364 were unchanged from 2022. Resulting in an overall increase 17K of revenue over expense.

**NEW BUSINESS:** Chief Accountant Jerzak reviewed the 2021 Indirect Cost Recovery Project provided by Venesky Group CPA's. The report identifies and allocated the indirect costs of centrally provided services to departments that receive these services to form the basis for Fed and State reimbursement. Social services, public health, and mental health costs were examined for a total of \$1,171,830 in gross claims filed.

: Chief Accountant Jerzak shared her intention to begin working on a revision to the purchasing policy and asked if anyone in the Legislature was interested in being invited to a meeting to discuss proposed changes. Chair Sauerbrey and County Attorney DeWind both asked to be included.

: 2013 public improvement bond payment of 1.2 million dollar is due August 15, 2022. This is the 9<sup>th</sup> year of a 10 year bond. The last payment will be in 2023, freeing up around 1 million dollars of capital sales tax in 2024.

: The 2019 & 2020 Foreclosure auction was held August 4<sup>th</sup>. 475K was needed to cover the expense of the unpaid taxes. The auction was successful and a surplus of funds is anticipated.

**PERSONNEL:** None

**RESOLUTIONS/PROCLAMATIONS:** None

**EXECUTIVE SESSION:** None

**ADJOURNMENT:** 11:27 am



# TIOGA COUNTY, NEW YORK

## Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2022 09

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJUSTM	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
General Fund							
<b>A1325 - Treasurer</b>							
A1325 410510	Gain From Sale of	0	-60,000	-14,001.00	.00	-45,999.00	23.33%
A1325 410810	Other Payments In	0	-2,031,478	-1,795,654.88	.00	-235,822.67	88.44%
A1325 410900	Interest & Penalti	0	-1,000,000	-894,434.75	.00	-105,565.25	89.44%
A1325 411131	Tax on Hotel/Motel	0	-9,000	-5,979.31	.00	-3,020.69	66.44%
A1325 411400	Emergency Telephon	0	0	-14,666.78	.00	14,666.78	100.00%
A1325 412300	Treasurer Fees	0	-20,000	-19,979.47	.00	-20.53	99.99%
A1325 412301	Treasurer Fees- PR	0	-55,000	-47,550.00	.00	-7,450.00	86.55%
A1325 412302	Treasurer Fees- Id	0	-30,000	-30,000.00	.00	.00	100.00%
A1325 412350	Charges For Tax Ad	0	-30,000	-27,020.00	.00	-2,980.00	90.11%
A1325 424010	Interest And Earni	0	-50,000	-32,659.48	.00	-17,340.52	65.33%
A1325 424010	M/674 Interest And	0	0	-33,000.00	.00	647.00	100.00%
A1325 426900	TTASC	0	-33,000	-33,000.00	.00	.00	100.00%
A1325 426901	Optiold Settlement	0	0	-150,871.80	.00	150,871.80	100.00%
A1325 440890	M/674 Federal Aid-O	0	0	-1,752,995.55	.00	1,752,995.55	100.00%
A1325 510010	Full Time	0	359,019	5,231,936.59	.00	1,127,082.41	64.66%
A1325 510020	Part Time/Temporar	0	7,500	7,500.00	.00	2,160.20	69.99%
A1325 510030	Overtime Pay Only	0	1,000	3,902.02	.00	97.98	90.29%
A1325 510050	A11 other(On call,	0	1,500	3,505.46	.00	-2,005.46	233.77%
A1325 520050	Calculator	0	160	84.00	.00	84.04	70.55%
A1325 520070	Chairs	0	200	141.09	.00	58.91	70.55%
A1325 520200	Office Equipment	0	1,000	1,075.96	.00	13.09	100.00%
A1325 540040	Books	0	950	936.91	.00	13.09	98.66%
A1325 540070	Car Maintenance	0	500	.00	.00	500.00	100.00%
A1325 540140	Contracting Service	0	80,000	22,725.00	40,300.00	16,975.00	78.88%
A1325 540180	Dues	0	500	300.00	.00	200.00	60.00%
A1325 540220	Automobile Fuel	0	200	68.93	131.07	.00	100.00%
A1325 540320	Leased/Service Equ	0	1,500	813.26	.00	686.74	54.22%
A1325 540330	Legal Fees	0	400	425.00	.00	400.00	100.00%
A1325 540350	Office Equip Maint	0	500	.00	.00	75.00	85.00%
A1325 540390	Milage Expense	0	100	.00	.00	100.00	100.00%
A1325 540420	Office Supplies	0	1,700	244.56	.00	1,455.44	14.44%
A1325 540429	M/674 Outside Suppo	0	0	450,000.00	.00	.00	100.00%
A1325 540480	Postage	0	4,500	2,272.40	.00	2,227.60	50.55%
A1325 540485	Printing/Paper	0	2,300	2,268.69	.00	31.31	98.66%
A1325 540590	Services Rendered	0	15,000	4,441.55	481.00	10,077.45	32.88%
A1325 540630	Stationery Supplie	0	100	18.66	.00	81.34	18.77%
A1325 540660	Telephone	0	600	226.67	.00	373.40	37.88%
A1325 540733	Training/All Other	0	3,300	2,256.57	.00	1,043.43	68.44%
A1325 581088	State Retirement F	0	38,581	33,618.43	.00	4,962.19	87.11%
A1325 583088	Social Security Fr	0	24,348	18,037.71	.00	6,309.99	74.11%

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**TIOGA COUNTY, NEW YORK**

**Tioga County  
YEAR-TO-DATE BUDGET REPORT**

FOR 2022 09

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJUSTM	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A General Fund							
A1325 584088 Workers Compensati	8,570	0	8,570	6,415.07	.00	2,155.31	74.9%
A1325 585588 Disability Insuran	407	0	407	279.27	.00	127.89	68.6%
A1325 586088 Health Insurance F	155,503	0	155,503	115,503.32	.00	39,999.82	74.3%
A1325 588988 Eap Fringe	102	0	102	70.00	.00	31.92	68.7%
TOTAL Treasurer	-2,608,438	450,000	-2,158,438	-3,915,737.17	40,912.07	1,716,387.47	179.5%
TOTAL General Fund	-2,608,438	450,000	-2,158,438	-3,915,737.17	40,912.07	1,716,387.47	179.5%
TOTAL REVENUES	-3,318,478	0	-3,318,478	-4,819,460.02	.00	1,500,982.47	
TOTAL EXPENSES	710,040	450,000	1,160,040	903,722.85	40,912.07	215,405.00	

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Program ID: 91Yrbud



Office of the State Comptroller  
**New York State & Local Retirement System**

New York State Comptroller  
**Thomas P. DiNapoli**



**TIOGA COUNTY**

**10049 ERS - 2023 Estimate**

This is an estimate of the employer contribution you will be required to make on February 01, 2023. If you have questions, please contact the Employer Information line at 1-866-805-0990 or 518-474-7736. Select #1 from the menu, enter your location code at the prompt and choose the Employer Billing option. **MAKE NO PAYMENTS AT THIS TIME.**

**Payment Due**  
**February 01, 2023**

**Prepayment Due**  
**December 15, 2022**

**Estimated Amount Due: \$2,452,151**

**\$2,434,643**

**Contribution Stabilization Program**  
 (Chapter 57, Laws of 2010)

**Minimum Amount Due Under This Program:**  
 The estimated maximum amount to Amortize: \$0

**\$2,452,151**

**\$2,434,643**

Contribution Details						
Tier	Plan ID	Options	Salary	Rate	Regular Pension Contribution**	GTLI
3	A14	41J165	\$358,779	13.00%	\$45,924	\$718
4	553B	41J165	\$1,236,635	22.50%	\$277,006	\$1,237
4	89P		\$1,360,957	16.50%	\$223,197	\$1,361
4	A15	41J165	\$7,480,086	13.00%	\$957,831	\$14,580
5	89P		\$395,953	14.60%	\$57,413	\$396
5	A15	41J165	\$945,996	11.10%	\$103,114	\$1,892
6	553B	41J100	\$1,098,847	17.60%	\$192,298	\$1,099
6	89P		\$981,978	11.40%	\$110,964	\$982
6	A15	41J100	\$5,239,242	8.20%	\$419,251	\$10,367
6	A15	41J165	\$394,822	8.20%	\$31,586	\$790
<b>Subtotal:</b>			<b>\$19,493,294</b>		<b>\$2,418,583</b>	<b>\$33,421</b>

\*\*Regular Pension Bill without GTLI - Uses March 31, 2022 Salaries with Final Rates

**Estimate 2023 Regular Pension Contribution, Including GTLI**

**\$2,452,004**

Estimate Details

**Due  
February 01, 2023  
Payments**

**Pre Pay  
December 15, 2022  
Payments**

divide by  
factor

**Adjustments**  
Prior Years' Adjustment

\$147

1.007191

\$146

**Total Adjustments**

\$147

\$146

**Total Adjustments and Installments**

\$147

\$146

Estimated 2023 Regular Pension Contribution

\$2,452,004

1.007191

\$2,434,497

**Estimated Amount Due**

MAKE NO PAYMENTS AT THIS TIME

\$2,452,151

\$2,434,643