

FINANCE COMMITTEE MEETING AGENDA FOR APRIL 11, 2023, AT 10:30 AM.

LATE RESOLUTIONS: CATHY HASKELL

APPROVAL OF THE MINUTES OF THE MARCH 14TH, 2023 FINANCE COMMITTEE MEETING.

FINANCIAL: YEAR TO DATE PERFORMANCE OF THE TREASURER'S OFFICE.

OLD BUSINESS: YEAR TO DATE PROPERTY TAX COLLECTIONS FROM THE TOWN CLERKS.

NEW BUSINESS: STATE COMPTROLLERS AUDIT GOING WELL. VISITING VARIOUS DEPARTMENTS REVIEWING POLICIES AND CONDUCTING RISK ASSESSMENTS. CASH CONTROLS, ETC.

INTERNALLY, ACCOUNTING STAFF IS COMPLETING THE ANNUAL UPDATE DOCUMENT OF ALL 2022 COUNTY FINANCIAL TRANSACTIONS, FUND BALANCES, INVESTMENTS, FIX ASSETS REPORTS TO OSC.

TAX FORECLOSURE ON 2021 TAXES HAVE SEEN A GOOD REDEMPTION RATE. DOWN TO 107 PROPERTIES STILL OUTSTANDING.

DISCUSSION OF STATE BUDGET WITH COUNTY FINANCIAL RAMIFICATIONS PENDING.

IF ADOPTED SOON, NYSAC WILL HAVE BUDGET ITEMS ON THE AGENDA FOR COUNTY FINANCE SCHOOL MAY 3-5 IN SYRACUSE.

PERSONNEL: RESOLUTION ON HIRING A SUMMER CLERK

PROCLAMATIONS: NONE

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 MINUTES - FINANCE 3/15/2023 AT 10:30AM

ATTENDANCE:

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

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

FINANCIAL: Treasurer McFadden reviewed the YTD Office budget report for fiscal year 2023, highlighting how much interest we have taken in YTD on our investments due to the rising interest rates.

OLD BUSINESS: January and February sales tax collections were reviewed. January collections came in at 2.6M, an increased 11% over 2022, and February collections came in at 2.3M, an increased 10%. Treasurer McFadden shared that the State tracks that commodities that drive sales tax for each county, for Tioga County this is typically gas and home heating oil.

: Collections from Town Clerks was pulled due to payment deadline being later in the week, will bring for review in April.

NEW BUSINESS: Chief Accountant Jerzak reviewed the 2022 General Fund and Capital operations. Due to increase in revenue such as sales tax and delinquent property tax payments the 2022 General Fund revenue was 6M over what had been budgeted. The General Fund expense was 13.5M less than budgeted, a result of the County operating understaffed and decreased spending.

: The 2023 Capital fund was also reviewed to highlight the large amount of funds, and anticipated funds, available for the E911 Radio Tower project.

: Treasurer McFadden shared the Treasurer's Office 2022 Financial and Staff Highlights with the Legislature.

: 2010 Recovery Act Bond payment of 671K is due on March 25th and will leave a remaining balance of 4.2M.

: Reimbursement for unpaid school and villages taxes will be sent to schools and villages by the end of this month.

: The Office of the State Comptroller has reached out to the Treasurer's Office to plan a general review audit. The last OSC audit at Tioga County was 30 years ago. A meeting is scheduled with them for March 20th.

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS: None

EXECUTIVE SESSION: None

ADJOURNMENT: 11:00 AM



TIOGA COUNTY, NEW YORK

YEAR-TO-DATE BUDGET REPORT

FOR 2023 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer							
A1325 410510	Gain From Sale of	-90,000	-90,000	0.00	-90,000.00	105.7%	
A1325 410810	Other Payments In	-1,998,346	-1,998,346	0.00	113,924.34	38.6%	
A1325 410900	Interest & Penalti	-925,000	-925,000	0.00	-568,183.26	27.2%	
A1325 411131	Tax On Hotel/Motel	-12,000	-12,000	0.00	-8,734.90	100.0%	
A1325 411400	Emergency Telephon	0	0	-12,249.93	12,249.93	22.4%	
A1325 412300	Treasurer Fees	-28,000	-28,000	-6,276.45	-21,723.55	27.3%	
A1325 412301	Treasurer Fees - Pr	-50,000	-50,000	-13,550.00	-36,350.00	28.2%	
A1325 412350	Charges For Tax Ad	-30,000	-30,000	-8,470.00	-21,530.00	281.1%	
A1325 424010	Interest And Earni	-75,000	-75,000	-210,797.30	135,797.30	15.4%	
A1325 424010	M7674 Interest And	-20,000	-20,000	-3,081.20	-16,918.80	0.0%	
A1325 426900	TTASC	-40,000	-40,000	0.00	-40,000.00	0.0%	
A1325 426901	Opioid Settlement	-75,000	-75,000	-42,671.17	-32,328.83	23.1%	
A1325 510010	Full Time	381,011	381,011	87,826.06	293,184.94	23.0%	
A1325 510020	Part Time/Temporar	7,500	7,500	0.00	7,500.00	0.0%	
A1325 510030	Overtime Pay Only	1,500	1,500	0.00	1,500.00	0.0%	
A1325 510050	All Other(On Call),	3,000	3,000	0.00	3,000.00	0.0%	
A1325 520050	Calculator	160	160	0.00	160.00	0.0%	
A1325 520070	Chairs	200	200	0.00	200.00	0.0%	
A1325 520200	Office Equipment	1,000	1,000	0.00	1,000.00	0.0%	
A1325 540040	Books	1,000	1,000	306.03	693.97	30.6%	
A1325 540070	Car Maintenance	500	500	0.00	500.00	0.0%	
A1325 540140	Contracting Servic	80,000	80,000	9,000.00	11,200.00	86.0%	
A1325 540180	Dues	600	600	120.00	420.00	50.0%	
A1325 540220	Automobile Fuel	200	200	47.04	100.00	12.6%	
A1325 540320	Leased/Service Equ	1,600	1,600	201.89	1,398.11	0.0%	
A1325 540330	Legal Fees	300	300	0.00	300.00	0.0%	
A1325 540350	Office Equip Maint	500	500	0.00	500.00	0.0%	
A1325 540390	Mileage Expense	100	100	0.00	100.00	0.0%	
A1325 540420	Office Supplis	1,500	1,500	331.29	1,113.71	25.8%	
A1325 540429	M7674 Outside Suppo	0	0	0.00	250,000.00	0.0%	
A1325 540480	Postage	4,500	4,500	1,430.70	3,069.30	31.8%	
A1325 540485	Printing/Paper	2,500	2,500	359.36	2,140.64	13.4%	
A1325 540590	Services Rendered	14,000	14,000	481.00	12,076.00	13.7%	
A1325 540630	Stationery Supplie	100	100	21.39	78.61	21.4%	
A1325 540660	Telephone	600	600	65.41	534.59	10.9%	
A1325 540733	Training/All Other	3,200	3,200	1,074.00	2,126.00	33.6%	
A1325 581088	State Retirement F	38,581	38,581	11,420.43	27,160.19	29.6%	
A1325 583088	Social Security Fr	24,348	24,348	7,133.63	17,214.07	29.3%	
A1325 584088	Workers Compensati	8,570	8,570	2,399.53	6,170.85	28.0%	
A1325 585588	Disability Insuran	407	407	109.62	297.54	26.9%	



