

FINANCE COMMITTEE MEETING AGENDA FOR SEPTEMBER 12TH, 2023 AT 10:30 AM.

APPROVAL OF MINUTES FROM THE AUGUST 15TH, 2023 FINANCE COMMITTEE MEETING.

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

OLD BUSINESS: AUCTION CLOSINGS GOING WELL AND PROCEEDS ARE DEPOSITED IN A SEPARATE TRUST ACCOUNT.

NEW BUSINESS: AUDIT EXIT CONFERENCE WITH OUR INDEPENDENT AUDITORS FROM THE INSERO GROUP. WITH PRESENTATION OF THE 2022 COUNTY FINANCIAL STATEMENTS.

: SPREADSHEET OF RECENT COMMERCIAL TAX ASSESSMENT LAWSUITS FILED IN SUPREME COURT AND POTENTIAL RETROACTIVE COUNTY FINANCIAL LIABILITY.

: RECEIVED AN \$804,000. PAYMENT FROM THE STATE FROM THE COUNTY WIDE SHARE SEVICES INITIATIVE PROGRAM. TREASURER S EMPLOYERING FOR MORE DOCUMENTATION.

PERSONNEL: FOR DISCUSSION.

RESOLUTIONS:

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 15th, 2023 AT 10:30AM

ATTENDANCE:

Legislators: Sauerbrey, Ciotoli, Roberts, Monell, Brown, Mullen, Flesher, Standinger, Weston

Staff: McFadden, DeWind, Haskell, Chandler, Parke, Holbrook, Riddle, Jerzak, McFarland

APPROVAL OF MINUTES: Minutes of the July 11th, 2023 Finance Committee were read and a motion to approve by Legislator Mullen, seconded by Legislator Brown and unanimously carried.

FINANCIAL: Treasurer McFadden reviewed the YTD Office budget performance for fiscal year 2023, highlighting the 342K netted in the property tax auction while the 208K surplus generated will not be received this year as all tax sale proceeds will be held in trust until more direction is received from the state. It was recommended that this surplus be placed in an interest-bearing account. Additional 27K received in opioid proceeds.

OLD BUSINESS: The 2024 Treasurer's Office budget was reviewed. Treasurer McFadden mentioned that tax search fees are expected to decrease due to a cooling housing market. As well as 48K for a new ATC maintenance contract and 65K for Opioid Settlement Funds with an unknown payment schedule. Interest earnings increased to 620K.

NEW BUSINESS: Sales tax rates up to 6.25% after 6 months with a total of 16 million collected and around 32 million expected for the year. Casino revenue this quarter is at 452K with a projected 1.8 million for the year. The final Build America Bond payment of 1.2 million was paid on August 11th. 2022 audit results will be presented at the September 12th Finance Meeting. Chief Accountant Jerzak presented the County grant analysis showing 12.5 million available and 9.6 million approved, which legislators requested to be continued in the future.

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS: None

EXECUTIVE SESSION: None

ADJOURNMENT: 11:15 AM



TIOGA COUNTY, NEW YORK

Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2023 09

ACCOUNTS FOR: A General Fund	ORIGINAL APPROP	TRANSFRS/ ADJSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer							
A1325 410510	Gain From Sale Of	0	-90,000	.00	.00	-90,000.00	.0%*
A1325 410810	Other Payments In	0	-1,998,346	-2,137,030.68	.00	-138,684.57	106.9%
A1325 410900	Interest & Penalti	0	-925,000	-724,714.66	.00	-200,285.34	78.3%*
A1325 411131	Tax On Hotel/Motel	0	-12,000	-7,308.99	.00	4,691.01	60.9%*
A1325 411400	Emergency Telephon	0	0	-11,631.32	.00	11,631.32	100.0%*
A1325 412300	Treasurer Fees	0	-28,000	-15,969.32	.00	-12,030.68	57.0%*
A1325 412301	Treasurer Fees- Pr	0	-50,000	-27,450.00	.00	-22,550.00	54.9%*
A1325 412350	Charges For Tax Ad	0	-30,000	-17,500.00	.00	-12,500.00	58.3%*
A1325 424010	Interest And Earni	0	-75,000	-703,690.82	.00	-628,690.82	938.3%
A1325 424010	M7674 Interest And	0	-20,000	-75,752.66	.00	55,752.66	378.8%
A1325 426900	TTASC	0	-40,000	-40,000.00	.00	.00	100.0%*
A1325 427350	Opioi'd settlement	0	-75,000	-68,971.72	.00	-6,028.28	92.0%*
A1325 510010	Full Time	0	381,011	288,853.73	.00	132,157.27	65.3%
A1325 510020	Part Time/Temporar	0	7,500	5,065.85	.00	2,434.15	67.5%
A1325 510030	Overtime Pay Only	0	1,500	42.60	.00	1,457.40	2.8%
A1325 510050	All Other(On Call),	0	3,000	1,114.89	.00	1,885.11	37.2%
A1325 520050	Calculator	0	160	219.99	.00	140.00	100.0%*
A1325 520070	Chairs	20	220	1,000.00	.00	.00	100.0%*
A1325 520200	Office Equipment	0	1,000	1,000.00	.00	.00	100.0%*
A1325 540040	Books	33	1,033	1,032.91	.00	.00	100.0%*
A1325 540070	Car Maintenance	0	500	88.37	.00	500.00	86.0%
A1325 540140	Contracting servic	0	80,000	45,500.00	.00	11,200.00	46.7%
A1325 540180	Dues	0	600	280.00	.00	100.00	50.0%
A1325 540220	Automobile Fuel	0	200	88.37	.00	100.00	42.9%
A1325 540320	Leased/Service Equ	0	1,600	686.87	.00	913.13	85.0%
A1325 540330	Legal Fees	0	300	425.00	.00	300.00	75.0%
A1325 540350	Office Equip Maint	0	500	.00	.00	500.00	100.0%*
A1325 540390	Mileage Expense	0	100	.00	.00	100.00	69.9%
A1325 540420	Office Supplies	0	1,500	1,048.55	.00	451.45	69.9%
A1325 540429	M7674 Outside Suppo	0	0	250,000	.00	250,000.00	56.0%
A1325 540480	Postage	0	4,500	2,546.95	.00	1,953.05	27.2%*
A1325 540485	Printing/Paper	0	2,500	680.73	.00	1,819.27	52.8%
A1325 540590	Services Rendered	0	14,000	5,487.60	.00	6,206.16	31.6%
A1325 540630	Stationery Supplie	-33	67	35.40	.00	31.69	37.7%*
A1325 540733	Telephone	0	600	226.34	.00	373.66	72.0%*
A1325 540733	Training/All Other	0	3,200	2,504.56	.00	695.44	76.1%
A1325 581088	State Retirement F	0	38,581	29,366.82	.00	9,213.80	75.8%
A1325 583088	Social Security Fr	0	24,348	18,935.51	.00	5,412.19	75.4%
A1325 584088	Workers Compensation	0	8,570	6,464.04	.00	2,106.34	75.4%
A1325 585588	Disability Insuran	0	407	281.88	.00	125.28	69.2%

Report generated: 09/08/2023 11:41
User: Mcradenjt
Program ID: g1ytdbud



SUPREME COURT PETITIONS 2023

	Location	Tax Map ID #	County	Current Assessment	2022 Tax Bill Co Only	Claimed Assessment	New Bill Co Only	Claimed Reduction	% Reduction	County Potential Reduction
Barton										
	37 N Chemung St LLC (Elderwood)	166.12-2-1	11.405082	4,908,400.00	\$ 55,980.70	1,200,000.00	\$ 13,686.10	3,708,400.00	76%	\$ 42,294.61
	44 Ball St LLC (Elderwood)	166.12-2-2	11.405082	1,650,000.00	\$ 18,818.39	600,000.00	\$ 6,843.05	1,050,000.00	64%	\$ 11,975.34
	Leprino Foods	244 Broad St	11.405082	8,300.00	\$ 94.66	3,193.00	\$ 36.42	5,107.00	62%	\$ 58.25
	Leprino Foods	240 Broad St	11.405082	1,140,000.00	\$ 61.59	2,077.00	\$ 23.69	3,323.00	62%	\$ 37.90
	Leprino Foods	Fulton St	11.405082	1,500,000.00	\$ 17,107.62	468,865.00	\$ 5,347.44	1,031,135.00	69%	\$ 11,760.18
	Leprino Foods	400 Leprino Ave	166.19-5-66	3,558,900.00	\$ 40,589.55	1,112,428.00	\$ 12,687.33	2,446,472.00	69%	\$ 27,902.21
	Leprino Foods	401 Fulton St	166.19-5-72	90,000.00	\$ 1,026.46	34,615.00	\$ 394.79	55,385.00	62%	\$ 631.67
	Leprino Foods	400 Fulton St	166.19-5-73	5,600.00	\$ 63.87	2,154.00	\$ 24.57	3,446.00	62%	\$ 39.30
	Leprino Foods	Fulton St	166.19-5-74	8,000.00	\$ 91.24	3,077.00	\$ 35.09	4,923.00	62%	\$ 56.15
	Leprino Foods	Fulton St	166.19-5-76	6,800.00	\$ 77.55	2,615.00	\$ 29.82	4,185.00	62%	\$ 47.73
	Leprino Foods	Erie St	166.19-5-77	9,400.00	\$ 107.21	3,616.00	\$ 41.24	5,784.00	62%	\$ 65.97
	Leprino Foods	Erie St	166.19-5-78	7,200.00	\$ 82.12	2,769.00	\$ 31.58	4,431.00	62%	\$ 50.54
	Leprino Foods	113 Erie St	11.405082	7,600.00	\$ 86.68	2,923.00	\$ 33.34	4,677.00	62%	\$ 53.34
	Leprino Foods	121 Erie St	11.405082	8,700.00	\$ 99.22	3,356.00	\$ 38.28	5,344.00	61%	\$ 60.95
	Leprino Foods	407 Pennsylvania Ave	166.19-5-87	17,000.00	\$ 193.89	6,538.00	\$ 74.57	10,462.00	62%	\$ 119.32
	Leprino Foods	Loder St	166.19-5-93	150,000.00	\$ 1,710.76	57,692.00	\$ 657.98	92,308.00	62%	\$ 1,052.78
	Leprino Foods	Erie St	166.19-5-94	9,000.00	\$ 102.65	3,461.00	\$ 39.47	5,539.00	62%	\$ 63.17
	Leprino Foods	111 Erie St	11.405082	7,300.00	\$ 83.26	2,923.00	\$ 33.34	4,377.00	60%	\$ 49.92
	Leprino Foods	119 Erie St	11.405082	64,300.00	\$ 733.35	18,000.00	\$ 205.29	46,300.00	72%	\$ 528.06
Candor										
	NY Newark Valley I, LLC	West Creek Rd	9.788108	1,778,526.00	\$ 17,408.40	1,453,294.00	\$ 14,225.00	325,232.00	18%	\$ 3,183.41
Owego										
	MH Hospitality	7662-7666 St Rt 434	13.457227	1,725,000.00	\$ 23,213.72	702,000.00	\$ 9,446.97	1,023,000.00	59%	\$ 13,766.74
Tioga										
	NY Tioga I, LLC	453 Glenmary Dr	152.027697	85,808.00	\$ 13,045.19	54,342.00	\$ 8,261.49	31,466.00	37%	\$ 4,783.70
	NY Tioga I, LLC	453 Glenmary Dr	152.027697	36,644.00	\$ 5,570.90	22,568.00	\$ 3,430.96	14,076.00	38%	\$ 2,139.94
	TOTAL			15,647,878.00	\$ 196,348.97	5,762,506.00	\$ 63,935.36	9,885,372.00	63%	\$ 113,797.52