

FINANCE COMMITTEE MEETING AGENDA FOR APRIL 12<sup>TH</sup>, 2022 AT 10:30 AM.

APPROVAL OF MINUTES: FROM THE MARCH 15<sup>TH</sup>, 2022 FINANCE MEETING.

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

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

NEW BUSINESS: SPREADSHEET ON 2021 YEAR END GENERAL FUND AND CAPITAL FUND BALANCES.  
BALANCES ON ALL RESEVE FUNDS.

2022 TAX ENFORCEMENT STATUS.

DISCUSSION ON STATE BUDGET AND HIGHLIGHTS.

PERSONNEL: NONE

RESOLUTIONS/ PROCLAMATIONS: NONE

ADJOURNMENT

## 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 March 15, 2022 AT 10:30AM

#### **ATTENDANCE:**

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

**APPROVAL OF MINUTES:** Minutes of the February 15<sup>th</sup> Finance Committee were read and a motion to approve by Legislator Weston, seconded by Legislator Hollenbeck and unanimously carried.

**FINANCIAL:** Treasurer McFadden reported the YTD budget was tracking well. 1.7M has been received from IDA for PILOT payments, and a 30K IDA payment is anticipated this week. It has been a quiet winter for other revenue and expenses.

**OLD BUSINESS:** A YTD tax collection spreadsheet of 2022 warrant payment sent by Town Clerks was shared. We have collected 16M or 62% of the total due from the Towns, with 9.2M left to collect. This is on track with previous years.

: The 2022 Sales tax payments for the last two months were compared to 2021 January and February payments. Sales tax is roaring for 2022, and is up almost a million dollars over last year YTD. Inflation of 9%+ is a contributing factor, but consumers are also spending more. Historically, families drove to surrounding counties to spend, but over the last few years with the pandemic and the rising gas prices people are shopping local and online. This trend may flatten out as people gain confidence to travel.

**NEW BUSINESS:** Treasurer McFadden shared a chart on motor fuel tax collections by county, comparing 2021 over 2020. Average price in 2021 was \$3.04, a 32% increase over 2020's average of \$2.30. Tioga County came in over a million dollars, which impacts our high sales tax. Legislator Weston question if the Federal and State fuel tax had been lowered. Treasurer McFadden stated a decrease to the 18% Federal and 17.5% State taxes are being mentioned by politicians but nothing has been done yet.

: Treasurer's Office Annual Report was shared. 2021 was a great revenue year. Sales tax up 19.2%, a million coming from fuel tax. Tioga Downs came back strong. Even the foreclosures, which had four years of unpaid taxes due to COVID instead of the normal three, came in with a 700K auction surplus.

: The County's 2010 Recovery Act 20 year bond has a payment of \$661,544 due March 25, leaving a remaining balance of \$4,695,000

**PERSONNEL:** None.

**RESOLUTIONS/PROCLAMATIONS:** None.

**EXECUTIVE SESSION:** None

**ADJOURNMENT:** 10:45 am





# TIOGA COUNTY, NEW YORK

## Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2022\_04

ACCOUNTS FOR:  
A General Fund

AVAILABLE  
BUDGET

ENCUMBRANCES

YTD ACTUAL

REVISED  
BUDGET

TRANFRS/  
ADJSTMTS

ORIGINAL  
APPROP

REVIS

USE/COL

### A1325 Treasurer

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 410510	-60,000	0	-60,000	-14,001.00	.00	-45,999.00	23.3%**
A1325 410810	-2,031,478	0	-2,031,478	-1,779,638.47	.00	-251,839.08	87.6%**
A1325 410900	-1,000,000	0	-1,000,000	-426,842.30	.00	-573,157.70	42.7%**
A1325 411131	-9,000	0	-9,000	.00	.00	-9,000.00	0%**
A1325 412300	-20,000	0	-20,000	-7,839.07	.00	-12,160.93	39.2%**
A1325 412301	-55,000	0	-55,000	-19,800.00	.00	-35,200.00	36.0%**
A1325 412302	-30,000	0	-30,000	-30,000.00	.00	.00	100.0%**
A1325 412350	-30,000	0	-30,000	-11,550.00	.00	-18,450.00	38.5%**
A1325 424010	-50,000	0	-50,000	-3,201.13	.00	-46,798.87	6.4%**
A1325 424010 M7674 Interest And	0	0	0	-95.54	.00	95.54	100.0%**
A1325 426900 TTASC	-33,000	0	-33,000	.00	.00	-33,000.00	0%**
A1325 510010 Full Time	359,019	0	359,019	83,266.24	.00	275,752.76	23.2%**
A1325 510020 Part Time/Temporar	7,500	0	7,500	.00	.00	7,500.00	0%**
A1325 510030 Overtime Pay Only	1,000	0	1,000	.00	.00	1,000.00	0%**
A1325 510050 All Other(On Call,	1,500	0	1,500	1,500.00	.00	.00	100.0%**
A1325 520070 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	988.98	.00	11.02	98.9%**
A1325 540040 Books	950	0	950	305.03	.00	644.97	32.1%**
A1325 540070 Car Maintenance	500	0	500	.00	.00	500.00	0%**
A1325 540140 Contracting Servic	80,000	0	80,000	4,700.00	54,800.00	20,500.00	74.4%**
A1325 540180 Dues	500	0	500	200.00	.00	300.00	40.0%**
A1325 540220 Automobile Fuel	200	0	200	.00	200.00	.00	100.0%**
A1325 540320 Leased/Service Equ	1,500	0	1,500	213.68	.00	1,286.32	14.2%**
A1325 540330 Legal Fees	400	0	400	.00	.00	400.00	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	1,700	0	1,700	61.31	110.00	1,528.69	10.1%**
A1325 540429 M7674 Outside Suppo	0	50,000	50,000	50,000.00	.00	.00	100.0%**
A1325 540480 Postage	4,500	0	4,500	.00	.00	4,500.00	0%**
A1325 540485 Printing/paper	2,300	0	2,300	249.12	.00	2,050.88	10.8%**
A1325 540590 Services Rendered	15,000	0	15,000	681.00	1,443.00	12,876.00	14.2%**
A1325 540630 Stationery Supplie	100	0	100	.00	.00	100.00	0%**
A1325 540660 Telephone	600	0	600	65.43	.00	534.57	10.9%**
A1325 540733 Training/All Other	3,300	0	3,300	650.00	.00	2,650.00	19.7%**
A1325 581088 State Retirement F	38,581	0	38,581	13,136.55	.00	25,444.07	34.0%**
A1325 583088 Social Security Fr	24,348	0	24,348	6,940.22	.00	17,407.48	28.5%**
A1325 584088 Workers Compensati	8,570	0	8,570	2,399.53	.00	6,170.85	28.0%**
A1325 585588 Disability Insuran	407	0	407	109.62	.00	297.54	26.9%**
A1325 586088 Health Insurance F	155,503	0	155,503	43,990.80	.00	111,512.34	28.3%**

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# TIOGA COUNTY, NEW YORK

## Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2022 04										
ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL			
A	General Fund									
A1325	588988 Eap Fringe	0	102	27.44	.00	74.48	26.9%			
	TOTAL Treasurer									
	TOTAL General Fund	50,000	-2,558,438	-2,083,482.56	56,553.00	-531,508.07	79.2%			
	TOTAL REVENUES	50,000	-2,558,438	-2,083,482.56	56,553.00	-531,508.07	79.2%			
	TOTAL EXPENSES	0	-3,318,478	-2,292,967.51	56,553.00	-1,025,510.04				
		50,000	760,040	209,484.95	56,553.00	494,001.97				

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YEAR END 2021		
FUND BALANCE POLICY/ GENERAL FUND		
NEW YEAR 2022 BUDGET =		<b>\$78,177,824</b>
12%-28% OF	<b>\$9,381,339</b>	TO <b>\$21,889,791</b>
2022 BUDGET		
Total Fund Balance		<u>\$2,021</u>
		<b>\$37,175,342</b>
Reserve For Debt		\$211,384
Reserve for E911		\$1,136,337
Reserve STOP DWI		\$3,486
Crime Proceeds Unrestricted		\$18,095
Crime Proceeds Restricted Rese		\$681
Hotel/Motel Tourism Reserve		\$61,040
Handicapped Parking Education		\$1,019
Unemployment Insurance Reserve		\$74,387
2022 Budget Appropriations		\$2,478,288
Allocated ARPA Funds		\$3,781,787
2022 Encumbrance		\$1,133
Total Restricted		<u>\$7,767,634</u>
UNAPPROPRIATED & UNASSIGNED =		<b>\$29,407,708</b>
FUND BALANCE OVER/UNDER		<u>\$7,517,917</u>

YEAR END 2021	
FUND BALANCE -CAPITAL FUND	
Total Fund Balance	<u>\$2,021</u>
	<b>\$12,243,148</b>
Prepaid Expenses	\$21,543
Capital Reserve	\$2,722,933
Capital Software Reserve	\$29,464
Capital Hardware Reserve	\$42,597
Financial Mgmt. System Reserve	\$66,524
2022 Budget Appropriations	\$10,050,416
ARPA Funding	(\$5,850,000)
Appropriate Reserves	\$550,000
Total Restricted	<u>\$7,633,477</u>
UNAPPROPRIATED & UNASSIGNED =	<b>\$4,609,671</b>