

ADMINISTRATIVE SERVICES COMMITTEE AGENDA
(County Clerk, Historian, Real Property, Veterans and Elections)

Real Property Agenda

Date: August 6, 2024

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 7/2/2024 minutes.

FINANCIAL:

- YTD Budget Report.
- July Revenue & Expense Breakdown.
- 2025 Budget review.

OLD BUSINESS:

- Village of Owego tax roll and bills run, printed, and picked up.
- Assessor Eagleview training.

NEW BUSINESS:

- School tax rolls and bills run in August.
- Strategic plan update.
- Northern Tioga Ag District 8-year review upcoming.

PERSONNEL:

- Newark Valley Assessor has submitted resignation.

RESOLUTIONS:

- N/A

PROCLAMATIONS:

- N/A

ADJOURNMENT:

Steven Palinosky, CCD
Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

July 2nd, 2024

ATTENDANCE:

LEGISLATORS: Committee Chair Mullen, Legislator Brown, Legislator Standing, Legislator Ciotoli

EX-OFFICIO: Legislative Chair Sauerbrey

STAFF: County Administrator Bailey, Legislative Clerk Haskell

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve June 4th, 2024, committee meeting minutes. Motion made by Legislator Ciotoli, seconded by Legislator Brown; motion carries unanimously.

FINANCIAL:

- Reviewed Real Property budget YTD and June revenue/expense.
- Discussed funds transfer to pay NY Assessors Association dues for Real Property Office Specialist, and benefits to her Association membership.
- No increase is anticipated for the 2025 budget, just realignment of budget line amounts.

OLD BUSINESS:

- Exemptions –Senior exemption analysis and Firefighter list verification is ongoing.
- Final assessment rolls are complete and have been posted.

NEW BUSINESS:

- Village of Owego tax roll and tax bills will be run and printed in July.
- Discussed additional capabilities of Eagle View software and potential positive impacts to equitable assessment rolls.

PERSONNEL: County Director vacation 23-26 July.

RESOLUTIONS/PROCLAMATIONS: N/A

EXECUTIVE SESSION: N/A

ADJOURNMENT: 10:45 AM

Steven B Palinosky, CCD, Director, Tioga County Real Property Tax Services



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2024_08

ACCOUNTS FOR:	ORIGINAL APPROP.	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD. ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT. USE/COL.
A General Fund							
AI355 Assessments							
AI355 412900 Tax Maps & Assessm	-24,000	0	-24,000	-3,026.60	.00	-20,973.40	12.6%*
AI355 510010 Full Time	111,294	0	111,294	59,470.57	.00	51,823.43	53.4%
AI355 540180 Dues	300	125	425	425.00	.00	.00	100.0%
AI355 540320 Leased/Service Equ	2,500	-125	2,375	1,017.89	.00	1,357.11	42.9%
AI355 540420 Office Supplies	1,400	0	1,400	175.03	.00	1,224.97	12.5%
AI355 540450 Payment To State	10,650	0	10,650	.00	.00	10,650.00	.0%
AI355 540480 Postage	200	0	200	27.03	.00	172.97	13.5%
AI355 540650 Taxes	3,000	0	3,000	258.02	.00	2,741.98	8.6%
AI355 540731 Training/State Req	400	0	400	300.00	.00	100.00	75.0%
AI355 540733 Training/All Other	1,500	0	1,500	256.02	.00	1,243.98	17.1%
AI355 581088 State Retirement F	8,234	697	8,931	8,166.45	.00	764.97	91.4%
AI355 583088 Social Security Fr	0	6,549	6,549	4,672.46	.00	1,876.25	71.3%
AI355 584088 Worker's Compensat	0	2,096	2,096	1,378.80	.00	716.97	65.8%
AI355 585588 Disability Insuran	0	111	111	78.30	.00	32.74	70.5%
AI355 586088 Health Insurance F	3,952	16,788	20,740	16,482.90	.00	4,257.48	79.5%
AI355 588988 Eap Fringe	0	28	28	18.30	.00	9.26	66.4%
TOTAL Assessments	119,430	26,269	145,699	89,700.17	.00	55,998.71	61.6%
TOTAL General Fund	119,430	26,269	145,699	89,700.17	.00	55,998.71	61.6%
TOTAL REVENUES	-24,000	0	-24,000	-3,026.60	.00	-20,973.40	
TOTAL EXPENSES	143,430	26,269	169,699	92,726.77	.00	76,972.11	



TIOGA COUNTY, NEW YORK

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

FOR 2024-08

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	119,430	26,269	145,699	89,700.17	.00	55,998.71	61.6%

** END OF REPORT - Generated by Palinosky, Steven **

Real Property Revenue and Expense Breakdown July 2024

Account	Amount	Description
320		
Leased Service Equipment	\$108.29	Xerox Copier
733		
Training/All Other	\$199.00	Real Colors Yearly Membership
Total Expenses	\$307.29	
Income Sources		
Tax Maps & Copies	\$10.00	July Cash Revenue
	\$20.00	Walk-in Check
Total Revenue	\$30.00	



TIOGA COUNTY, NEW YORK

Tioga County NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 2025 OPERATING BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

General Fund

2023
ACTUAL

2024
ORIG BUD

2024
REVISED BUD

2024
ACTUAL

2024
PROJECTION

2025
Adopted

COMMENT

Account	Description	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 Adopted	COMMENT
A1355	Assessments							
A1355	Assessments							
A1355	412900 Map Fees	-24,847.80	-24,000.00	-24,000.00	-2,996.60	.00	.00	
A1355	510010 Salary Ft	102,883.39	111,294.00	111,294.00	59,470.57	.00	.00	
A1355	520090 Computer	1,059.99	.00	.00	.00	.00	.00	
A1355	540140 Cont SVs	.00	.00	.00	.00	.00	.00	
A1355	540150 Copier Sp	.00	.00	.00	.00	.00	.00	
A1355	540180 Dues	300.00	300.00	425.00	425.00	.00	.00	
A1355	Increase due to increase in County Director dues and addition of Office Specialist Assessors Association dues.							
A1355	540320 Leased Eq	614.10	2,500.00	2,375.00	1,017.89	.00	.00	
A1355	Reduction to compensate for Dues and Training increases.							
A1355	540390 Mileage	.00	.00	.00	.00	.00	.00	
A1355	540420 Office Sup	1,112.37	1,400.00	1,400.00	175.03	.00	.00	
A1355	Merged in all funds from 540650 Taxes. Reduced total amount to compensate for increase in Dues and Training.							
A1355	540450 Pay To St	10,650.00	10,650.00	10,650.00	.00	.00	.00	
A1355	540480 Postage	101.39	200.00	200.00	27.03	.00	.00	
A1355	Reduction to compensate for increase in Dues and Training.							
A1355	540500 Printer Sp	.00	.00	.00	.00	.00	.00	
A1355	540520 Recording	.00	.00	.00	.00	.00	.00	
A1355	540650 Taxes	1,256.94	3,000.00	3,000.00	258.02	.00	.00	
A1355	Reduced to \$0, funds combined into 540420 Office Supplies.							
A1355	540660 Telephone	.00	.00	.00	.00	.00	.00	
A1355	540731 Train St	335.00	400.00	400.00	300.00	.00	.00	
A1355	Amounts for 540731 and 540733 realigned. Increase in total training funds due to increase in County Director conference costs and Office Specialist Assessor Classes.							
A1355	540733 Train Oth	1,205.34	1,500.00	1,500.00	455.02	.00	.00	
A1355	Amounts for 540731 and 540733 realigned. Increase in total training funds due to increase in County Director conference costs and Office Specialist Assessor Classes.							



TIOGA COUNTY, NEW YORK

Tioga County NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 2025 OPERATING BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 Adopted	COMMENT
A1355 581088 St Ret	10,564.71	8,234.00	8,931.42	8,166.45	.00	.00	
A1355 583088 Social Sec	7,475.01	.00	6,548.71	4,672.46	.00	.00	
A1355 584088 Work Comp	2,371.53	.00	2,095.77	1,378.80	.00	.00	
A1355 585588 Disab Ins	126.70	.00	111.04	78.30	.00	.00	
A1355 586088 Health Ins	24,036.96	3,952.00	20,740.38	16,482.90	.00	.00	
A1355 588988 Eap	31.22	.00	27.56	18.30	.00	.00	
TOTAL Assessments	139,276.85	119,430.00	145,698.88	89,929.17	.00	.00	
TOTAL General Fund	139,276.85	119,430.00	145,698.88	89,929.17	.00	.00	
TOTAL REVENUE	-24,847.80	-24,000.00	-24,000.00	-2,996.60	.00	.00	
TOTAL EXPENSE	164,124.65	143,430.00	169,698.88	92,925.77	.00	.00	
GRAND TOTAL	139,276.85	119,430.00	145,698.88	89,929.17	.00	.00	

** END OF REPORT - Generated by Palinosky, Steven **

Budget Notes

Org	Obj	2024 Budget	2025 Budget	Difference	Notes
A1340 - Budget	540721 - Trial Costs Specific	\$500,000.00	\$500,000.00	\$0.00	
Org Total:		\$500,000.00	\$500,000.00	\$0.00	
A1355 - Assessments	412900 - Tax Maps & Assessment Fees	(\$24,000.00)	(\$24,000.00)	\$0.00	
	510010 - Fulltime	\$111,294.00	\$111,294.00	\$0.00	
	520090 - Computer	\$0.00	\$0.00	\$0.00	
	540140 - Contracting Services	\$0.00	\$0.00	\$0.00	
	540150 - Copier Supplies	\$0.00	\$0.00	\$0.00	
	540180 - Dues	\$300.00	\$525.00	\$225.00	Increase due to increase in County Director dues and addition of Office Specialist Assessors Association dues.
	540320 - Leased/Service Equipment	\$2,500.00	\$2,400.00	(\$100.00)	Reduction to compensate for Dues and Training increases.
	540390 - Mileage Expense	\$0.00	\$0.00	\$0.00	
	540420 - Office Supplies	\$1,400.00	\$4,000.00	\$2,600.00	Merged in all funds from 540650 Taxes. Reduced total amount to compensate for increase in Dues and Training.
	540450 - Payment To State	\$10,650.00	\$10,650.00	\$0.00	
	540480 - Postage	\$200.00	\$175.00	(\$25.00)	Reduction to compensate for increase in Dues and Training.
	540500 - Printer Supplies	\$0.00	\$0.00	\$0.00	
	540520 - Recording/Microfilm	\$0.00	\$0.00	\$0.00	
	540650 - Taxes	\$3,000.00	\$0.00	(\$3,000.00)	Reduced to \$0, funds combined into 540420 Office Supplies.
	540660 - Telephone	\$0.00	\$0.00	\$0.00	
	540731 - Training/State Required	\$400.00	\$1,200.00	\$800.00	Amounts for 540731 and 540733 realigned. Increase in total training funds due to increase in County Director conference costs and Office Specialist Assessor classes.

Org	Obj	2024 Budget	2025 Budget	Difference	Notes
A1355 - Assessments	540733 - Training/All Other	\$1,500.00	\$1,000.00	(\$500.00)	Amounts for 540731 and 540733 realigned. Increase in total training funds due to increase in County Director conference costs and Office Specialist Assessor classes.
	581088 - State Retirement Fringe	\$8,234.00	\$14,156.00	\$5,922.00	
	583088 - Social Security Fringe	\$0.00	\$8,514.00	\$8,514.00	
	584088 - Workers Compensation Fringe	\$0.00	\$2,390.00	\$2,390.00	
	585588 - Disability Insurance Fringe	\$0.00	\$136.00	\$136.00	
	586088 - Health Insurance Fringe	\$3,952.00	\$28,570.00	\$24,618.00	
	588988 - EAP Fringe	\$0.00	\$32.00	\$32.00	
Org Total:		\$119,430.00	\$161,042.00	\$41,612.00	
Grand total for all Orgs:		\$619,430.00	\$661,042.00	\$41,612.00	