

TIOGA COUNTY, NEW YORK

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 AGENDA - FINANCE November 14th, 2023 AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the October 10th Finance Committee

FINANCIAL: YTD Budget Report

OLD BUSINESS: Sales Tax YTD- after 10 months

: Opioid Update: \$5,683.21 from NOAT II & YTD Collections

NEW BUSINESS: Equalization Report & Constitutional Tax Limit

: Advertising of 800 unpaid 2023 Taxes (3% of total property tax bills)

: Relevy update

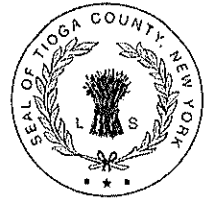
PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS:

ADJOURNMENT:

Treasurer

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE October 10, 2023 AT 10:30AM

ATTENDANCE:

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

Staff: McFadden, DeWind, Haskell, Chandler, Freyvogel, Parke

APPROVAL OF MINUTES: Minutes of the September 12th, 2023, Finance Committee were read and a motion to approve by Legislator Brown, seconded by Legislator Flesher and unanimously carried.

FINANCIAL: YTD budget is tracking well. Investments interest and penalties will increase at the end of this month as a tax deadline is approaching and many will pay to avoid being published in the paper. 86% of the contracting service line has been utilized after paying the auditors and actuary in the last few months. Unable to report on sales tax and casino at this time, payments should come in by the end of month.

OLD BUSINESS: None

NEW BUSINESS: Treasurer McFadden shared Tioga County's annual Fiscal stress and environmental stress scores. The fiscal stress score was 3.3 and the environmental stress score was 23.3, both falling in the category of No Designation.

: Tioga County's breakdown of the top 20 categories of taxable sales was shared. Motor vehicles: sales, maintenance, and leasing were among Tioga County's sales tax. A big jump in spectator sports was noted.

PERSONNEL: An executive session was motioned by Legislature Mullen and seconded by Legislature Roberts.

RESOLUTIONS/PROCLAMATIONS: None

EXECUTIVE SESSION: The executive session for a Personnel matter began at 11:12 am.

ADJOURNMENT: 11:25 am



TIOGA COUNTY, NEW YORK

Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2023 11

ACCOUNTS FOR:	GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COI
A1325 Treasurer								
A1325 410510	Gain From Sale of	-90,000	0	-90,000	-2,255,925.26	.00	-90,000.00	.00%
A1325 410810	Other Payments In	-1,998,346	0	-1,998,346	-814,773.15	.00	257,579.15	112.9%
A1325 410900	Interest & Penalti	-925,000	0	-925,000	-7,508.99	.00	-110,226.85	88.1%
A1325 411131	Tax On Hotel/Motel	-12,000	0	-12,000	-164,389.00	.00	-4,591.01	60.9%
A1325 411400	Emergency Telephone	0	0	0	-19,568.67	.00	164,389.00	100.0%
A1325 412300	Treasurer Fees	-28,000	0	-28,000	-34,200.00	.00	-8,431.33	69.9%
A1325 412301	Treasurer Fees- Pr	-50,000	0	-50,000	-19,075.00	.00	-15,800.00	68.4%
A1325 412350	Charges For Tax Ad	-30,000	0	-30,000	-1,067,536.99	.00	-10,925.00	63.6%
A1325 424010	Interest And Earni	-75,000	0	-75,000	-597.78	.00	992,536.99	1423.4%
A1325 424010	M4555 Interest And	0	0	0	-114,060.92	.00	597.78	100.0%
A1325 424010	M7674 Interest And	-20,000	0	-20,000	-40,000.00	.00	94,060.92	570.3%
A1325 426900	TTASC	-40,000	0	-40,000	-94,424.93	.00	19,424.93	100.0%
A1325 427350	Opioid Settlement	-75,000	0	-75,000	302,851.29	.00	78,159.71	125.9%
A1325 510010	Full Time	381,011	0	381,011	5,562.85	.00	1,937.15	79.5%
A1325 510020	Part Time/Temporar	7,500	0	7,500	42,660	.00	1,457.40	74.2%
A1325 510030	Overtime Pay Only	1,500	0	1,500	1,114.89	.00	1,885.11	2.8%
A1325 510050	All other(On Call,	3,000	0	3,000	219.99	.00	140.00	37.2%
A1325 520050	Calculator	150	-20	130	1,032.91	.00	.00	100.0%
A1325 520070	Chairs	200	20	220	280.00	.00	500.00	100.0%
A1325 520200	Office Equipment	1,000	0	1,000	1,032.91	.00	320.00	86.0%
A1325 540040	Books	1,000	33	1,033	800.00	.00	11,200.00	46.7%
A1325 540140	Car Maintenance	500	0	500	280.00	.00	25.00	87.5%
A1325 540180	Contracting Servic	80,000	0	80,000	115.50	.00	817.76	48.9%
A1325 540220	Dues	600	0	600	782.24	.00	300.00	85.0%
A1325 540320	Automobile Fuel	200	0	200	425.00	.00	75.00	85.0%
A1325 540330	Leased/Service Equ	1,600	0	1,600	1,299.39	.00	200.61	86.6%
A1325 540350	Legal Fees	300	0	300	4,024.86	.00	475.14	89.4%
A1325 540390	Office Equip Maint	500	0	500	1,241.36	.00	378.68	84.9%
A1325 540420	Mileage Expense	100	0	100	7,074.16	.00	6,206.16	55.7%
A1325 540429	Office Supplies	1,500	0	1,500	33.40	.00	31.69	52.8%
A1325 540480	M7674 Outside Suppo	0	0	0	291.75	.00	308.25	48.6%
A1325 540485	Postage	4,500	0	4,500	2,564.56	.00	635.44	80.1%
A1325 540590	Printing/Paper	2,500	0	2,500	34,716.71	.00	3,863.91	90.0%
A1325 540630	Services Rendered	14,000	0	14,000	22,798.55	.00	1,549.15	93.6%
A1325 540660	Stationery Supplie	100	-33	67	7,639.32	.00	931.06	89.1%
A1325 540733	Telephone	600	0	600	2,564.56	.00	3,863.91	90.0%
A1325 540733	Training/All Other	3,200	0	3,200	22,798.55	.00	1,549.15	93.6%
A1325 581088	State Retirement F	38,581	0	38,581	7,639.32	.00	931.06	89.1%
A1325 583088	Social Security Fr	24,348	0	24,348	7,639.32	.00	931.06	89.1%
A1325 584088	Workers Compensati	8,570	0	8,570	7,639.32	.00	931.06	89.1%

Report generated: 11/09/2023 11:43
 User: MCFaddenj
 Program ID: g1YcDbud



Opioid Settlement Payments 2022-2023

Distributors (Big 3)

*Year 1 & 2 paid in Year 1

Anticipated Payment Date	Amount	Restricted for Approved Use	Unrestricted	From OAG for approved use	Amount Received	Date Received
April-22	\$ 50,478.68	\$ 12,512.74	\$ 12,512.74	\$ 25,453.21	\$ 50,478.68	4/21/2022
August-September 2022	\$ 26,300.55	\$ 13,150.28	\$ 13,150.28	\$ -	\$ 26,300.56	11/3/2022
Fall 2023	\$ 25,453.21			\$ 25,453.21	\$ 25,453.21	8/2/2023

Endo Settlement

*One time payment

Anticipated Payment Date	Amount	Restricted for Approved Use	Unrestricted	From OAG for approved use	Amount Received	Date Received
Jun-22	\$ 37,840.44	\$ 37,840.44	\$ -	\$ -	\$ 37,840.44	3/21/2023

Janssen Settlement

*First payment represents the first 3 years

Anticipated Payment Date	Amount	Restricted for Approved Use	Unrestricted	From OAG for approved use	Amount Received	Date Received
Jun-22	\$ 100,393.12	\$ 50,196.56	\$ 50,196.56	\$ -	\$ 100,393.12	6/15/2022
Jun-25						

Allergan Settlement

*One time payment

Anticipated Payment Date	Amount	Restricted for Approved Use	Unrestricted	From OAG for approved use	Amount Received	Date Received
Jul-22	\$ 108,486.48	\$ 54,243.24	\$ 54,243.24	\$ -	\$ 108,486.48	11/8/2022

National Opioid Abatement Trust II

Anticipated Payment Date	Amount	Restricted for Approved Use	Unrestricted	From OAG for approved use	Amount Received	Date Received
*for abatement uses only	\$ 4,830.73	\$ 4,830.73	\$ -	\$ -	\$ 4,830.73	2/2/2023

Total	Amount	Restricted for Approved Use	Unrestricted	From OAG for approved use	Amount Received
	\$ 353,783.21	\$ 172,773.99	\$ 130,102.82	\$ 50,906.42	\$ 353,783.22

Print/View Summary

County of Tioga (490100000000)
Fiscal Year Ending: 12/31/2024
Status: Pre-Budget Data Submitted

Tax Limit Form

Taxable Full Value

\$3,715,964,154

Ad Valorem Tax Levy

Budget Adoption Date:

11/14/2023

Total County-Wide Ad Valorem Tax Levy:

\$26,296,389

Credits

Prior Year Surplus Sales Tax:

\$0

Sales Tax Credits to Reduce County Levy on Towns:

\$120,000

Payments by Town to Reduce County Levy:

\$0

Other Credits:

\$0

Tax Levy Calculations

Total Credits	\$120,000
Net Tax Levy	\$26,176,389
Real Estate and Chargebacks from Schedule D	\$2,483
Total Tax Levy	\$26,178,872

Tax Limit Calculations

Fiscal Year	Taxable Full Value
2024	\$3,715,964,154
2023	\$3,111,910,447
2022	\$2,853,140,313
2021	\$2,852,859,402
2020	\$2,688,014,910

Five Year Total Full Valuation	\$15,221,889,226
Five Year Average Full Valuation [?]	\$3,044,377,845
Constitutional Tax Limit [?]	\$51,754,423
Total Tax Levy	\$26,178,872
Total Exclusions [?]	\$704,699
Tax Levy Subject to Tax Limit [?]	\$25,474,173
Percentage of Tax Limit Exhausted [?]	49.22%
Constitutional Tax Margin [?]	\$26,280,250

Debt Exclusions

Revenue Producing Improvement Debts
No entries.

Other Debt	Principal	Interest	Total
General Fund Bonds			
SERIAL BOND	\$520,000	\$285,447	\$805,447

Summary		
Revenue Producing Improvement Debt Total		\$0
Revenues Designated for Such Debt Service from Schedule A	-	\$0
Revenue Producing Improvement Debt Net Exclusions	=	\$0
Other Debt Total	+	\$805,447
Sub Total	=	\$805,447
Revenues Designated by Law for Debt Service from Schedule B	-	\$100,748
Debt Service Net Exclusions	=	\$704,699
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$0
Other Exclusions	+	\$0
Total Exclusions	=	\$704,699

Schedules

Schedule A

No entries.

Schedule B

Budget Code	Revenue Description	Amount
A9710 440970	FEDERAL AID MBBA SUBSIDY	\$100,748
Total		\$100,748

Schedule C

No entries.

Schedule D

Purpose	Amount
Chargebacks Subject To County Tax Limit	
ERRONEOUS ASSESSMENTS	\$2,483
Total	\$2,483

Other Exclusions

No entries.

Form History

Date and Time	Status Change	User	Email
11/09/2023 12:33:47 PM	Pre-Budget Data Submitted	Katie Chandler (LG4905)	chandlerk@co.tioga.ny.us
11/09/2023 11:57:09 AM	Open	Katie Chandler (LG4905)	chandlerk@co.tioga.ny.us
08/02/2023 11:24:13 AM	Not Started	Francis Benenati (LGSA58)	fbenenati@osc.ny.gov