

FINANCE COMMITTEE MEETING AGENDA FOR DECEMBER 13,2022 AT 10:30 AM.

LATE RESOLUTIONS: CATHY HASKELL

READING AND APPROVAL OF THE FINANCE COMMITTEE MEETING MINUTES OF NOVEMBER 15, 2022.

OLD BUSINESS: TREASURER'S OFFICE YEAR TO DATE BUDGET PERFORMANCE.

NEW BUSINESS:

: UNPAID VILLAGE TAXES TO BE RELEVIED ON TO 2023 TAX BILLS.

: UNPAID SCHOOL TAXES TO BE RELEVIED ON TO 2023 TAX BILLS.

: PENSION BILL TO BE PAID NEXT WEEK FOR \$ 2,434,643.

: TOTAL COST OF THE BONUS PAYMENT THIS WEEK IS ROUGHLY \$648,000. WITH ADDED FRINGE BENEFIT COST ESTIMATES.

: POTENTIAL TO RECOVER COVID EXPENSES FROM 2020 AND 2021 IF CLAIMS FILED BY DECEMBER 31ST.

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 November 15, 2022, AT 10:30AM

ATTENDANCE:

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

APPROVAL OF MINUTES: Minutes of the October 11th, 2022, 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 budget, highlighting the auction surplus, PILOT payments, and the penalty and interest on real property, which just passed one million dollars in revenue.

OLD BUSINESS: 2022 sales tax is tracking well. The September distribution to Tioga County was four million dollars, an all time high. October came in just over two million dollars, resulting in twenty-six million YTD. An increase of 11.8% over last year. Treasurer McFadden is predicting the County will receive around thirty million dollars in revenue this year.

NEW BUSINESS: The Casino revenue spreadsheet was reviewed, which provided a four-year track record. Revenue in 2021 was one and a half million dollars, and YTD 2022 revenue is at 1.3 million dollars.

: Opioid payments continue to come in, increasing the County's current revenue to 259K.

: Community College chargebacks continue to increase. Treasurer McFadden shared a graph showing the increase in tuition charges over the last few years. The increase has resulted in an increased County share.

: The property tax Constitutional Tax Limit was submitted. The County is currently only taxing at 49.76% of its tax limit.

: Treasurer McFadden asked if any of the Legislators had questions on the Purchasing Policy and let them know the plan was to bring resolutions for adoption next month.

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS: None

EXECUTIVE SESSION: None

ADJOURNMENT: 10:55 AM



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2022 12

ACCOUNTS FOR: A General Fund	ORIGINAL APPROP	TRANSFRS/ ADJUSTMS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer							
A1325 410510 Gain From Sale Of	-60,000	0	-60,000	-954,623.42	.00	894,623.42	1591.0%
A1325 410810 Other Payments In	-2,031,478	0	-2,031,478	-2,091,370.30	.00	59,892.75	102.9%
A1325 410900 Interest & Penalti	-1,000,000	0	-1,000,000	-1,022,370.00	.00	22,370.00	102.2%
A1325 411131 Tax On Hotel/Motel	-9,000	0	-9,000	-11,924.51	.00	2,924.51	132.5%
A1325 412301 Treasurer Fees	-20,000	0	-20,000	-25,882.87	.00	5,882.87	129.4%
A1325 412302 Treasurer Fees- Pr	-55,000	0	-55,000	-55,800.00	.00	800.00	101.5%
A1325 412350 Treasurer Fees- Id	-30,000	0	-30,000	-30,000.00	.00	.00	100.0%
A1325 424010 Charges For Tax Ad	-30,000	0	-30,000	-30,275.00	.00	.00	100.9%
A1325 424010 Interest And Earni	-50,000	0	-50,000	-107,030.35	.00	57,030.35	214.1%
A1325 426900 W7674 Interest And	0	0	0	-3,026.56	.00	3,026.56	100.0%
A1325 426901 TTASC	-33,000	0	-33,000	-33,000.00	.00	.00	100.0%
A1325 426901 Opioid Settlement	0	0	0	-283,658.83	.00	285,658.83	100.0%
A1325 440890 W7674 Federal Aid-O	0	0	0	-2,259,702.67	.00	2,259,702.67	100.0%
A1325 510010 Full Time	359,019	0	359,019	327,353.90	.00	31,665.10	91.2%
A1325 510020 Part Time/Temporar	7,500	0	7,500	5,538.00	.00	1,962.00	73.8%
A1325 510030 Overtime Pay Only	1,000	0	1,000	902.02	.00	97.98	90.2%
A1325 510050 All Other(On Call),	1,500	0	1,500	4,313.12	.00	-2,813.12	287.5%*
A1325 520050 Calculator	160	-76	84	141.09	.00	84.04	70.5%
A1325 520070 Chairs	200	0	200	141.09	.00	58.91	70.5%
A1325 520200 Office Equipment	1,950	76	1,076	936.91	.00	13.09	100.0%
A1325 540040 Books	950	0	950	936.91	.00	500.00	78.8%
A1325 540070 Car Maintenance	500	0	500	.00	.00	16,975.00	60.0%
A1325 540140 Contracting servic	80,000	0	80,000	63,025.00	.00	200.00	100.0%
A1325 540180 Dues	500	0	500	300.00	.00	200.00	100.0%
A1325 540220 Automobile Fuel	200	0	200	98.62	.00	383.24	74.5%
A1325 540320 Leased/Service Equ	1,500	0	1,500	1,116.76	.00	75.00	85.0%
A1325 540330 Legal Fees	400	0	400	425.00	.00	100.00	72.7%
A1325 540350 Office Equip Maint	500	0	500	425.00	.00	209.83	72.7%
A1325 540390 Mileage Expense	100	0	100	.00	.00	.00	100.0%
A1325 540420 Office Supplies	1,700	0	1,700	560.17	.00	512.79	88.6%
A1325 540429 W7674 Outside Suppo	0	-930	770	450,000.00	.00	.00	100.0%
A1325 540480 Postage	4,500	0	4,500	3,987.21	.00	73.27	97.7%
A1325 540485 Printing/Paper	2,300	0	2,300	3,004.39	.00	91.75	38.8%
A1325 540590 Services Rendered	15,000	930	15,930	5,824.61	.00	81.34	18.7%
A1325 540630 Stationery Supplie	100	0	100	18.66	.00	276.65	53.9%
A1325 540650 Telephone	600	0	600	323.35	.00	1,043.43	68.4%
A1325 540733 Training/All other	3,300	0	3,300	2,256.57	.00	1,043.43	68.4%
A1325 581088 State Retirement F	38,581	0	38,581	46,754.98	.00	-8,174.36	121.2%*
A1325 583088 Social Security Fr	24,348	0	24,348	24,877.05	.00	-529.35	102.2%*
A1325 584088 Workers Compensati	8,570	0	8,570	8,863.57	.00	-293.19	103.4%*

Report generated: 12/09/2022 16:55
 User: McFadden
 Program ID: g1yrcbud



SCHOOL DISTRICT	2021-22 SCHOOL PORTION:	2021-22 FULL RELEVY	2022-23 SCHOOL PORTION:	2022-23 FULL RELEVY	
CANDOR 1					
2% School Interest	\$ 398,414.66		\$ 382,103.76		\$ (16,310.90)
7% County Penalty		\$ 426,303.65		\$ 408,850.89	\$ (17,452.76)
DRYDEN 2					
2% School Interest	\$ 2,170.21		\$ 2,588.84		\$ 418.63
7% County Penalty				\$ 2,770.06	\$ 447.94
MAINE-ENDWELL 4					
2% School Interest	\$ 22,988.77		\$ 16,666.96		\$ (6,331.81)
7% County Penalty		\$ 24,598.00		\$ 17,822.96	\$ (6,775.04)
MARATHON 5					
2% School Interest	\$ 2,789.64		\$ 2,467.29		\$ (322.35)
7% County Penalty		\$ 2,984.91		\$ 2,640.01	\$ (344.90)
NEWARK VALLEY 6					
2% School Interest	\$ 480,282.09		\$ 469,529.16		\$ (10,752.93)
7% County Penalty		\$ 513,901.82		\$ 502,207.14	\$ (11,694.68)
OMEGO-APALACHIN 7					
2% School Interest	\$ 972,323.01		\$ 835,024.60		\$ (137,298.41)
7% County Penalty		\$ 1,040,385.62		\$ 893,253.63	\$ (147,131.99)
SPENCER-VAN ETTEN 9					
3% School Interest	\$ 247,551.08		\$ 240,097.21		\$ (7,453.87)
7% County Penalty		\$ 264,879.69		\$ 256,904.08	\$ (7,975.61)
TIOGA 10					
2% School Interest	\$ 298,356.00		\$ 343,129.91		\$ 44,773.91
7% County Penalty		\$ 319,240.85		\$ 367,148.97	\$ 47,908.12
UNION-ENDICOTT 11					
2% School Interest	\$ 201,866.65		\$ 196,609.61		\$ (5,257.04)
7% County Penalty		\$ 215,997.36		\$ 210,372.32	\$ (5,625.04)
VESTAL 13					
2% School Interest	\$ 221,966.64		\$ 117,415.87		\$ (104,550.77)
7% County Penalty		\$ 237,504.31		\$ 125,634.99	\$ (111,869.32)
WAVERLY 14					
3% School Interest	\$ 348,175.23		\$ 334,051.32		\$ (14,123.91)
7% County Penalty		\$ 372,547.52		\$ 357,434.97	\$ (15,112.55)
WHITNEY POINT 15					
3% School Interest	\$ 20,366.16		\$ 22,351.25		\$ 1,985.09
7% County Penalty		\$ 21,791.78		\$ 23,915.84	\$ 2,124.06
TOTAL TAX RETURNED					
Due to School:	\$ 3,217,250.14		\$ 2,962,025.78		\$ (255,224.36)
Total Co. Penalty		\$ 225,207.49		\$ 206,930.08	\$ (18,277.41)
Total Relvay on Warrant:		\$ 3,442,457.63		\$ 3,168,955.86	\$ (273,501.77)

<u>VILLAGE:</u>	<u>2021 RELEVY</u>	<u>2022 RELEVY</u>		
CANDOR	\$ 14,612.90	\$ 17,281.92	\$	2,669.02
NEWMARK VALLEY	\$ 15,530.97	\$ 16,810.40	\$	1,279.43
NICHOLS	\$ 8,054.38	\$ 6,545.43	\$	(1,508.95)
OWEGO	\$ 247,405.83	\$ 296,693.06	\$	49,287.23
SPENCER	\$ 7,909.10	\$ 9,259.09	\$	1,349.99
WAVERLY	\$ 197,122.02	\$ 187,097.64	\$	(10,024.38)
TOTAL CO PENALTY	\$ 32,097.64	\$ 34,337.73	\$	2,240.09
TOTAL RELEVY	\$ 490,635.20	\$ 533,687.54	\$	43,052.34



TIOGA COUNTY

10049 ERS - 2023 Annual Invoice

SEE PAYMENT INSTRUCTIONS BELOW

Payment of this Invoice must be received by the Retirement System on or before February 01, 2023. If paying the prepay amount, payment must be received on or before December 15, 2022. Unpaid balances accrue interest at the rate of 5.90%. If you have questions, please contact the Employer Information line at 1-866-805-0990 or 518-474-7736. Select #1 from the menu, enter your location code at the prompt and choose the Employer Billing option.

Payment Due
February 01, 2023

Prepayment Due
December 15, 2022

Total Amount Due :

\$2,452,151

\$2,434,643

Contribution Details						
Tier	Plan ID	Options	Salary	Rate	Regular Pension Contribution**	GTLL
3	A14	41J165	\$358,779	13.00%	\$45,924	\$718
4	553B	41J165	\$1,236,635	22.50%	\$277,006	\$1,237
4	89P		\$1,360,957	16.50%	\$223,197	\$1,361
4	A15	41J165	\$7,480,086	13.00%	\$957,831	\$14,580
5	89P		\$395,953	14.60%	\$57,413	\$396
5	A15	41J165	\$945,996	11.10%	\$103,114	\$1,892
6	553B	41J100	\$1,098,847	17.60%	\$192,298	\$1,099
6	89P		\$981,978	11.40%	\$110,964	\$982
6	A15	41J100	\$5,239,242	8.20%	\$419,251	\$10,367
6	A15	41J165	\$394,822	8.20%	\$31,586	\$790
Subtotal:			\$19,493,294		\$2,418,583	\$33,421

**Regular Pension Bill without GTLL - Uses March 31, 2022 Salaries with Final Rates

2023 Regular Pension Contribution, Including GTLL

\$2,452,004

Invoice Details

Due
February 01, 2023
Payments

divide by
factor

Pre Pay
December 15, 2022
Payments

Adjustments			
Prior Years' Adjustment	\$147	1.007191	\$146

Total Adjustments	\$147		\$146
--------------------------	-------	--	-------

Total Adjustments and Installments	\$147		\$146
---	-------	--	-------

2023 Regular Pension Contribution	\$2,452,004	1.007191	\$2,434,497
-----------------------------------	-------------	----------	-------------

Total Amount Due	\$2,452,151		\$2,434,643
-------------------------	--------------------	--	--------------------

ACH and Wiring Instructions

- Before sending your ACH or Wire please send an Email to NYSILRS Billing@osc.ny.gov
- In your email be sure to include the following:
 - Date of Payment
 - Amount of Payment
 - Employer Name
 - Location Code
 - Retirement System (ERS or PFRS)
- Be advised that your ACH or Wire can take up to two business days to process.
- ACH or Wire payments can be made out to:
 - JPMorgan Chase
 - ABA #021 000 021
 - A/C638357702
- In the Wire Description, please include Location Code and Retirement System (ERS/PFRS)

Pay by Check Instructions

- Make Checks Payable to: New York State and Local Employees' Retirement System
- Please fill out the following.
- Amount Paid \$ _____
- Tear at the dotted line above and include this slip in the envelope with your check.