

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 February 14th AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the January 10th, 2023, Finance Committee

FINANCIAL: Year to date budget performance of the Treasurer's Office.

OLD BUSINESS: Total 2022 sales tax collections and distribution to towns and villages.

: Fourth quarter and total 2022 Casino revenue and distribution.

: Total E911 Surcharge tax collections and trend line.

NEW BUSINESS: Status of the special franchise property tax collection to date.

: Year end 2022 tentative financial operations summary.

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS: None

ADJOURNMENT:



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2023 01

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer							
A1325 410510	Gain Tax	0	-90,000	.00	.00	-90,000.00	.0%
A1325 410810	Pilot	0	-1,998,346	-18,449.33	.00	-1,979,896.78	.9%
A1325 410900	Int & Pen	0	-925,000	-24,737.91	.00	-900,262.09	2.7%
A1325 411131	Occ Tax	0	-12,000	.00	.00	-12,000.00	.0%
A1325 411400	Emg 911	0	0	2.65	.00	-2.65	100.0%
A1325 412300	Treas Fee	0	-28,000	-2,705.95	.00	-25,294.05	9.7%
A1325 412301	Treas Fee	0	-50,000	-3,000.00	.00	-47,000.00	6.0%
A1325 412350	Tax Advt	0	-30,000	-1,645.00	.00	-28,355.00	5.5%
A1325 424010	Int & Earn	0	-75,000	-17,776.98	.00	-57,223.02	23.7%
A1325 424010	M7674 Int & Earn	0	-20,000	-1,618.16	.00	-18,381.84	8.1%
A1325 426900	Ttasc	0	-40,000	.00	.00	-40,000.00	.0%
A1325 426901	Settlement	0	-75,000	.00	.00	-75,000.00	.0%
A1325 510010	Salary Ft	0	381,011	14,635.13	.00	366,375.87	3.8%
A1325 510020	Salary Pt	0	7,500	.00	.00	7,500.00	.0%
A1325 510030	Salary Ot	0	1,500	.00	.00	1,500.00	.0%
A1325 510050	Salary Oth	0	3,000	.00	.00	3,000.00	.0%
A1325 520050	Calculator	0	160	.00	.00	160.00	.0%
A1325 520070	Chairs	0	200	.00	.00	200.00	.0%
A1325 520200	Office Eq	0	1,000	.00	.00	1,000.00	.0%
A1325 540040	Books	0	1,000	.00	.00	1,000.00	.0%
A1325 540070	Car Maint	0	500	.00	.00	500.00	.0%
A1325 540140	Cont Svs	0	80,000	.00	.00	80,000.00	.0%
A1325 540180	Dues	0	600	60.00	68,800.00	60.00	86.0%
A1325 540220	Auto Fuel	0	200	.00	100.00	100.00	20.0%
A1325 540320	Leased Eq	0	1,600	.00	.00	1,600.00	.0%
A1325 540330	Legal Fees	0	300	.00	.00	300.00	.0%
A1325 540350	Off Eq Mnt	0	500	.00	.00	500.00	.0%
A1325 540390	Milage	0	100	.00	.00	100.00	.0%
A1325 540420	Office Sup	0	1,500	.00	.00	1,500.00	.0%
A1325 540429	M7674 OS-ARPA	0	0	.00	.00	0.00	.0%
A1325 540480	Postage	0	4,500	.00	.00	4,500.00	.0%
A1325 540485	Printpaper	0	2,500	37.71	.00	2,462.29	1.5%
A1325 540590	Serv Rnd	0	14,000	.00	1,924.00	12,076.00	13.7%
A1325 540630	Stat Sup	0	100	.00	.00	100.00	.0%
A1325 540660	Telephone	0	600	.99	.00	599.01	.2%
A1325 540733	Train Oth	0	3,200	300.00	.00	2,900.00	9.4%
A1325 581088	St Ret	0	38,581	3,262.98	.00	35,317.64	8.5%
A1325 583088	Social Sec	0	24,348	1,990.45	.00	22,357.25	8.2%
A1325 584088	Work Comp	0	8,570	685.58	.00	7,884.80	8.0%
A1325 585588	Disab Ins	0	407	31.32	.00	375.84	7.7%



TIOGA COUNTY, NEW YORK

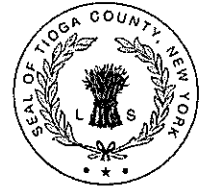
Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2023 01

ACCOUNTS FOR: A General Fund	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 586088 Health Ins	155,503	0	155,503	14,277.04	.00	141,226.10	9.2%
A1325 588988 Eap	102	0	102	8.54	.00	93.38	8.4%
TOTAL Treasurer	-2,610,264	250,000	-2,360,264	-34,640.94	70,884.00	-2,396,507.25	-1.5%
TOTAL General Fund	-2,610,264	250,000	-2,360,264	-34,640.94	70,884.00	-2,396,507.25	-1.5%
TOTAL REVENUES	-3,343,346	0	-3,343,346	-69,930.68	.00	-3,273,415.43	
TOTAL EXPENSES	733,082	250,000	983,082	35,289.74	70,884.00	876,908.18	

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 January 10, 2023, AT 10:30AM

ATTENDANCE:

Legislators: Sauerbrey, Mullen, Monell, Ciotoli, Roberts, Brown, Standinger, Weston
Staff: McFadden, Haskell, Freyvogel, DeWind, Parke
Absent: None

APPROVAL OF MINUTES: Minutes of the December 13th, 2022, Finance Committee were read and a motion to approve by Legislator Ciotoli, seconded by Legislator Roberts and unanimously carried.

FINANCIAL: Treasurer McFadden reviewed the YTD Office budget report for fiscal year 2022, highlighting that all revenue lines reached or exceeded 100%. He also mentioned anticipated FEMA funds of 41K as result of the COVID FEMA claim. Expenses show a savings in salary due to some gaps in service.

NEW BUSINESS: Occupancy tax finished at 316K for 2022, a 24% increase over 2021. Treasurer's Office handling fee totaled \$15,822.80, Economic Development's portion totaled \$75,158.27, with a reserve contribution of \$55,474.77. Air BnB remitted just over 20K in occupancy tax this year. Chair Sauerbrey asked if local motels that work with DSS are submitting occupancy tax. Treasurer McFadden replied that they submit occupancy tax for any public bookings they take, but there is a line for exempt income such as DSS. All hotel/motels on record have been keeping current with payments, with the exception of two that missed their 4th quarter payment.

: Community College billing for 2022 increased 218K or 8% over 2021, while the number of students decreased. Overall, the County paid 3M to community colleges in 2022, which equals 12% of the 25M tax levy. Treasurer McFadden predicts that Community Colleges will begin to close as the number of students decline, and with the ability for students to attend 4-year State schools for free. Legislator Standinger asked in the free tuition would apply to SUNY Broome since it is a State school, Treasurer McFadden replied that it did not since SUNY Broome was still a two year school.

: Treasurer McFadden suggested the Legislature begin to think about making arrangements with Villages in relation to demolition charges. In the past the County had to pay for a large demolition in full, currently there is a property coming up for foreclosure that may need to be demolished and the County should be prepared. Discussion followed.

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS: None

EXECUTIVE SESSION: None

ADJOURNMENT: 11:00 AM

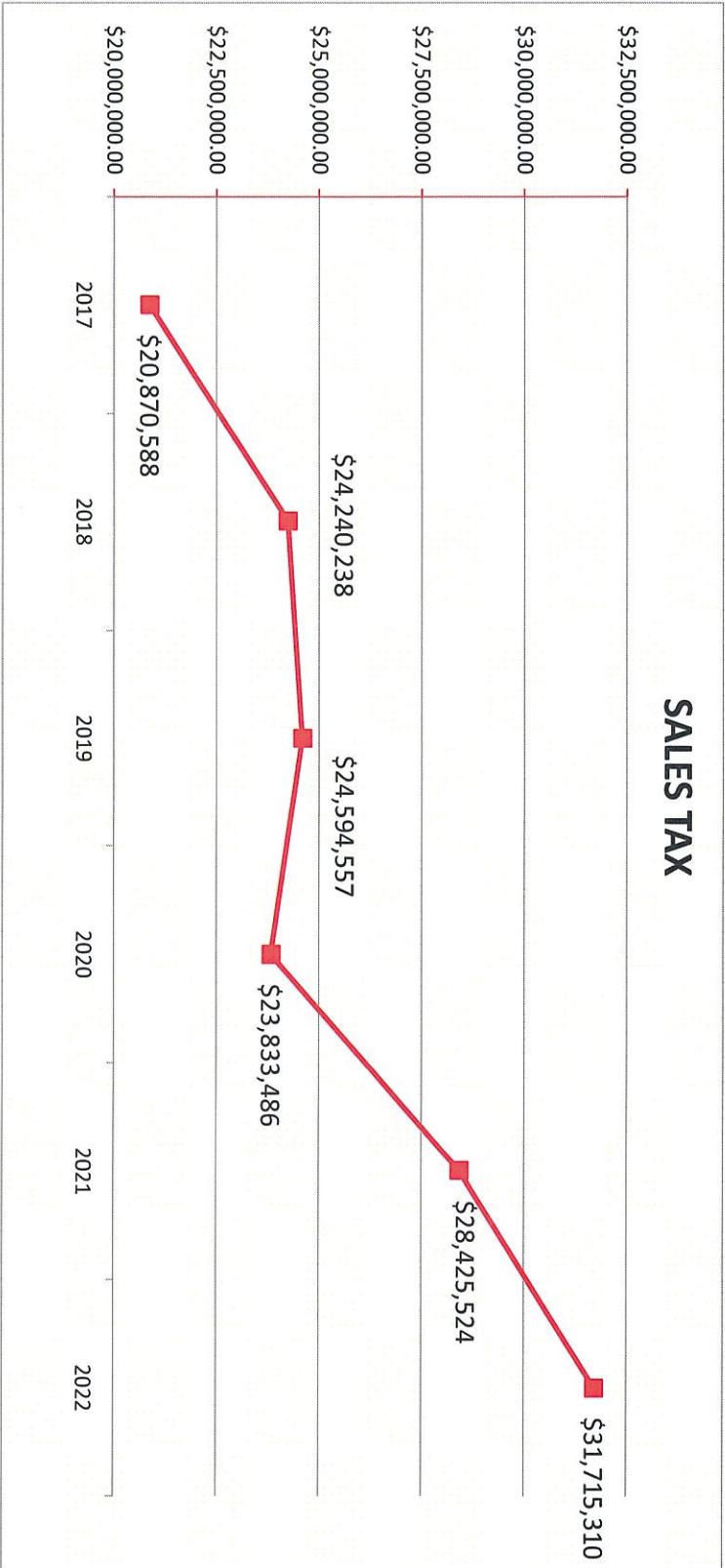
Municipality	Jan*	Feb*	Mar*	Apr*	May*	Jun*	Jul*	Aug*	Sept*	Oct*	Nov*	Dec*	Total YTD
Town of Barton	\$ 61,633.53	\$ 56,177.48	\$ 78,350.06	\$ 62,604.73	\$ 64,319.15	\$ 79,799.54	\$ 57,213.37	\$ 54,666.55	\$ 104,356.89	\$ 60,149.04	\$ 57,737.97	\$ 88,015.72	\$ 825,024.03
Village of Waverly	\$ 45,391.51	\$ 41,373.26	\$ 57,702.81	\$ 46,106.78	\$ 47,369.41	\$ 58,770.31	\$ 42,136.18	\$ 40,260.51	\$ 76,956.17	\$ 44,298.22	\$ 42,522.53	\$ 64,821.31	\$ 607,609.00
Town of Berkshire	\$ 18,399.01	\$ 16,770.25	\$ 23,389.27	\$ 18,688.93	\$ 19,200.73	\$ 23,821.97	\$ 17,079.49	\$ 16,319.21	\$ 31,152.90	\$ 17,955.85	\$ 17,286.09	\$ 26,274.69	\$ 246,288.39
Town of Candor	\$ 58,563.88	\$ 53,379.56	\$ 74,447.84	\$ 59,486.71	\$ 61,115.75	\$ 75,825.13	\$ 54,383.86	\$ 51,949.89	\$ 99,159.40	\$ 57,153.32	\$ 54,862.32	\$ 83,692.10	\$ 783,933.76
Village of Candor	\$ 5,447.27	\$ 4,965.05	\$ 6,924.70	\$ 5,533.10	\$ 5,684.63	\$ 7,052.81	\$ 5,056.61	\$ 4,931.52	\$ 9,232.23	\$ 5,316.07	\$ 5,102.97	\$ 7,778.97	\$ 72,916.93
Town of Newark Valley	\$ 35,804.87	\$ 32,635.28	\$ 45,516.04	\$ 36,369.07	\$ 37,365.04	\$ 46,358.08	\$ 33,237.06	\$ 31,737.54	\$ 60,624.23	\$ 34,942.48	\$ 33,541.82	\$ 51,131.13	\$ 479,822.64
Village of Newark Valley	\$ 9,471.60	\$ 8,633.14	\$ 12,040.54	\$ 9,620.86	\$ 9,884.32	\$ 12,263.29	\$ 8,792.33	\$ 8,400.95	\$ 16,037.17	\$ 9,243.47	\$ 8,872.95	\$ 13,525.92	\$ 126,786.54
Town of Nichols	\$ 25,088.61	\$ 22,867.66	\$ 31,893.26	\$ 25,483.95	\$ 26,181.83	\$ 32,483.29	\$ 23,289.34	\$ 22,252.63	\$ 42,479.63	\$ 24,484.33	\$ 23,502.88	\$ 35,827.78	\$ 335,935.19
Village of Nichols	\$ 4,088.73	\$ 3,726.78	\$ 5,197.70	\$ 4,153.16	\$ 4,266.90	\$ 5,293.85	\$ 3,795.50	\$ 3,626.55	\$ 6,922.98	\$ 3,990.25	\$ 3,890.30	\$ 5,898.91	\$ 54,731.61
Town of Owego	\$ 203,254.77	\$ 185,261.82	\$ 258,382.49	\$ 206,457.60	\$ 212,111.43	\$ 263,162.56	\$ 188,677.99	\$ 180,279.12	\$ 344,147.69	\$ 198,359.22	\$ 190,408.00	\$ 290,257.86	\$ 2,720,760.55
Village of Owego	\$ 30,176.42	\$ 27,505.08	\$ 38,361.01	\$ 30,651.93	\$ 31,491.33	\$ 39,070.69	\$ 28,012.26	\$ 26,765.31	\$ 51,094.22	\$ 29,449.60	\$ 28,269.11	\$ 43,093.42	\$ 403,940.38
Town of Richford	\$ 12,966.33	\$ 11,818.50	\$ 16,483.12	\$ 13,170.65	\$ 13,531.32	\$ 16,788.05	\$ 12,036.42	\$ 11,500.68	\$ 21,954.38	\$ 12,654.02	\$ 12,146.79	\$ 18,516.56	\$ 173,666.77
Town of Spencer	\$ 29,000.72	\$ 26,433.46	\$ 36,866.44	\$ 29,457.71	\$ 30,264.41	\$ 37,548.47	\$ 26,920.89	\$ 25,722.52	\$ 49,103.55	\$ 28,302.22	\$ 27,167.73	\$ 41,414.47	\$ 388,202.59
Village of Spencer	\$ 7,896.74	\$ 7,197.69	\$ 10,038.54	\$ 8,021.18	\$ 8,240.84	\$ 10,224.25	\$ 7,390.42	\$ 7,004.10	\$ 13,370.64	\$ 7,706.55	\$ 7,397.63	\$ 11,276.94	\$ 105,705.52
Town of Tioga	\$ 55,197.02	\$ 50,310.75	\$ 70,167.81	\$ 56,066.80	\$ 57,602.19	\$ 71,665.92	\$ 51,238.47	\$ 48,957.62	\$ 93,459.70	\$ 53,867.56	\$ 51,708.28	\$ 78,824.08	\$ 738,665.20
Total Distributed	\$ 602,381.01	\$ 549,055.16	\$ 765,761.63	\$ 611,873.16	\$ 628,629.28	\$ 779,928.21	\$ 559,180.19	\$ 534,288.65	\$ 1,019,941.78	\$ 587,872.20	\$ 564,307.37	\$ 860,229.86	\$ 8,069,449.10
County Retained	\$ 1,204,942.75	\$ 1,098,276.25	\$ 1,531,753.00	\$ 1,223,929.91	\$ 1,257,447.16	\$ 1,560,090.42	\$ 1,118,528.15	\$ 1,068,737.60	\$ 2,040,189.58	\$ 1,175,920.77	\$ 1,128,784.05	\$ 1,720,717.82	\$ 16,129,317.46
1/2% Capital	\$ 274,400.81	\$ 247,324.91	\$ 350,356.92	\$ 296,426.32	\$ 295,071.88	\$ 359,848.20	\$ 267,393.28	\$ 255,152.12	\$ 487,593.10	\$ 273,403.99	\$ 263,210.22	\$ 391,089.83	\$ 3,761,271.49
1/2% Discretionary	\$ 274,400.81	\$ 247,324.91	\$ 350,356.91	\$ 296,426.32	\$ 295,071.88	\$ 359,848.19	\$ 267,393.27	\$ 255,152.11	\$ 487,593.09	\$ 273,403.99	\$ 263,210.21	\$ 391,089.82	\$ 3,761,271.45
Total Retained	\$ 1,753,744.37	\$ 1,592,926.07	\$ 2,232,466.83	\$ 1,816,782.55	\$ 1,847,590.92	\$ 2,279,786.81	\$ 1,653,314.70	\$ 1,579,041.83	\$ 3,015,375.77	\$ 1,722,728.63	\$ 1,655,204.48	\$ 2,502,897.47	\$ 23,651,860.40
Total from State	\$ 2,356,125.38	\$ 2,141,981.83	\$ 2,998,228.46	\$ 2,428,655.71	\$ 2,476,220.20	\$ 3,059,715.02	\$ 2,212,494.89	\$ 2,119,330.48	\$ 4,035,317.55	\$ 2,310,600.83	\$ 2,219,511.85	\$ 3,363,127.33	\$ 31,775,309.50
AM WITHHOLDING	\$ (35,571.73)	\$ -	\$ -	\$ (55,664.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (55,664.00)
POSTED VOUCHER FACILITY	\$ (35,571.73)	\$ -	\$ -	\$ (55,664.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (35,571.73)
TOTAL WITHHOLD	\$ (35,571.73)	\$ -	\$ -	\$ (55,664.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (91,235.73)

*NOTE: The collections by the State are not sent to the County until the following month. Example - The Jan amount would have been received and paid in Feb etc.



SALES TAX HISTORY

	2017	2018	2019	2020	2021	2022
TOTAL	\$ 20,870,588	\$ 24,240,238	\$ 24,594,557	\$ 23,833,486	\$ 28,425,524	\$ 31,715,310
% +/-	7.53%	16.15%	1.46%	-3.09%	19.27%	11.57%



Commercial Gaming Revenue * - Tioga Downs Casino
For the period of 10/1/22 to 12/31/22

Tioga Downs Casino payment to the State for this period \$8,265,141.57

<u>Non-Host Counties within Zone 2, Region 5:</u>			
	<u>2020 Census Population</u>	<u>% of Total Population</u>	
Broome	198,683	53.37%	
Chemung (east of route 14)	38,867	10.44%	
Schuyler (east of route 14)	9,808	2.63%	
Seneca **	0	0.00%	
Tompkins	105,740	28.40%	
Wayne (east of route 14)	19,184	5.15%	
	<u>372,282</u>	<u>100.00%</u>	

Host County/Municipality:
 Tioga County
 Town of Nichols
 Education & Real Property Tax Relief
 Total Distribution

	<u>Distribution of Payment</u>			<u>Total Distribution</u>
	<u>Host Aid County/Municipality 10%</u>	<u>Non-Host Aid County 10%</u>	<u>Education & Real Property Tax Relief 80%</u>	
	\$413,257.08	\$441,101.94	\$6,612,113.26	\$413,257.08
	\$413,257.08	\$86,289.76		\$413,257.08
		\$21,775.03		\$21,775.03
		\$0.00		\$0.00
		\$234,756.47		\$234,756.47
		\$42,590.96		\$42,590.96
	\$826,514.16	\$826,514.16	\$6,612,113.26	\$8,265,141.57

- * Pursuant to NYS Finance Law Section 97-nnnn, eligible municipalities receive 20 percent of the tax revenue generated from commercial gaming facilities located within that gaming region. The county and municipality hosting the facility are entitled to share 10 percent of the revenue, split equally between them. Eligible counties within the region not hosting a facility share the remaining 10 percent of revenue on a per capita basis.
- ** Seneca County hosts the del Lago Resort & Casino and therefore is not entitled to a distribution from revenue derived from the Tioga Downs.

Note: Population statistics provided by NYS Department of Labor, Division of Research and Statistics.

Commercial Gaming Revenue- Tioga Downs Casino

		<u>2019</u>		<u>2020</u>		<u>2021</u>		<u>2022</u>
Q1 (4/1-6/30)	AUG	\$ 354,887.25	\$	-	\$	389,682.10	\$	447,459.69
Q2 (7/1-9/30)	NOV	\$ 353,998.72	\$	59,790.10	\$	421,415.37	\$	450,692.50
Q3 (10/1-12/31)	JAN	\$ 335,066.36	\$	244,777.50	\$	387,319.20	\$	413,257.08
Q4 (1/1-3/31)	APR	\$ 332,276.70	\$	295,768.28	\$	335,869.33	\$	399,402.82
TOTAL RECEIVED:		\$ 1,376,229.03	\$	600,335.88	\$	1,534,286.00	\$	1,710,812.09
BUDGETED		\$ 1,100,000.00	\$	1,300,000.00	\$	200,000.00	\$	1,000,000.00
		\$ 276,229.03	\$	(699,664.12)	\$	1,334,286.00	\$	710,812.09

E911 SURCHARGE HISTORY

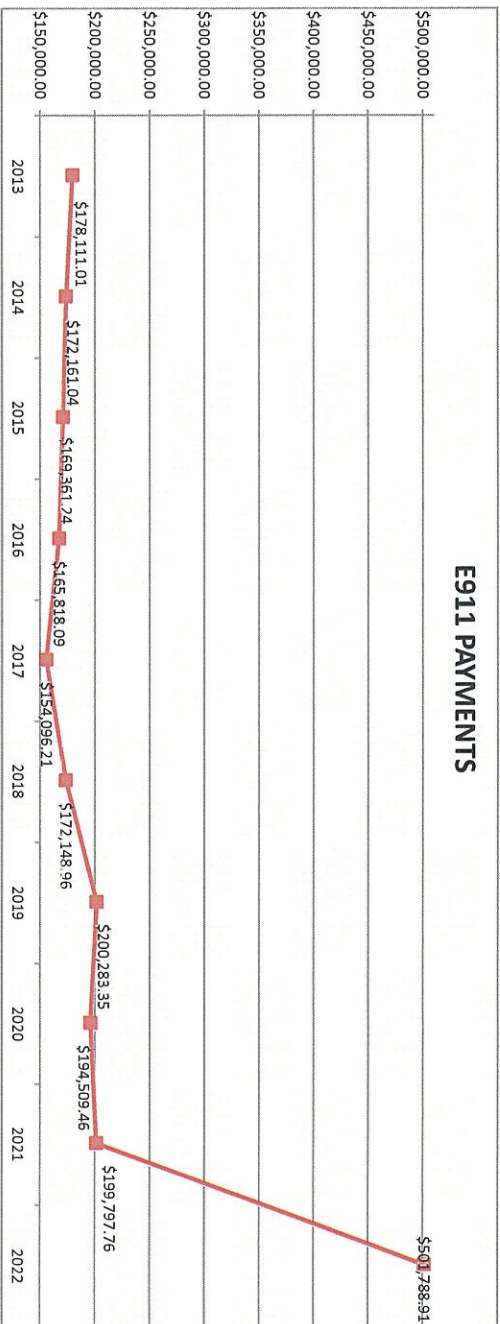
	2015	2016	2017	2018	2019	2020	2021	2022
LAND LINE	\$ 63,942.02	\$ 60,256.58	\$ 57,951.90	\$ 53,545.78	\$ 50,194.25	\$ 44,476.10	\$ 45,258.03	\$ 125,943.67
WIRELESS	\$ 105,419.22	\$ 105,561.51	\$ 96,144.31	\$ 118,603.18	\$ 150,089.10	\$ 150,033.36	\$ 154,539.73	\$ 375,845.24
TOTAL	\$ 169,361.24	\$ 165,818.09	\$ 154,096.21	\$ 172,148.96	\$ 200,283.35	\$ 194,509.46	\$ 199,797.76	\$ 501,788.91

*Wireless Surcharge-\$1.30 per month per device

*Wireline Surcharge-\$1.35 per month per line

*Effective Date June 1, 2022 \$1.00 increase per line/device

E911 PAYMENTS



<u>TOWN</u>	2023 SPECIAL FRANCHISE	PAID AS OF 2/10/2023	OUTSTANDING PAYMENTS	% PAID AS OF 2/10/2023	% OUTSTANDING AMT DUE
BARTON	\$ 292,361.94	\$ 275,598.24	\$ 16,763.70	94.27%	5.73%
BERKSHIRE	\$ 48,763.41	\$ 41,976.49	\$ 6,786.92	86.08%	13.92%
CANDOR	\$ 415,893.91	\$ 397,801.90	\$ 18,092.01	95.65%	4.35%
NEWMARK VALLEY	\$ 126,441.04	\$ 115,451.94	\$ 10,989.10	91.31%	8.69%
NICHOLS	\$ 358,222.61	\$ 330,722.96	\$ 27,499.65	92.32%	7.68%
OWEGO	\$ 1,577,700.39	\$ 1,505,992.26	\$ 71,708.13	95.45%	4.55%
RICHFORD	\$ 137,726.86	\$ 56,128.97	\$ 81,597.89	40.75%	59.25%
SPENCER	\$ 152,320.19	\$ 142,182.57	\$ 10,137.62	93.34%	6.66%
TIOGA	\$ 452,031.47	\$ 438,043.78	\$ 13,987.69	96.91%	3.09%
TOTALS:	\$ 3,561,461.82	\$ 3,303,899.11	\$ 257,562.71		

DECEMBER 2022

GENERAL FUND		ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	ENCUMBER	AVAILABLE BUDGET	% USED	NOTES
FUND	ACCOUNT DESCRIPTION							
General	Property Tax	\$ 25,358,754.00	\$ 25,358,754.00	\$ 25,358,754.00	\$ -	\$ -	100.00%	
General	Gain Tax-Auction	\$ 60,000.00	\$ 60,000.00	\$ 954,629.42	\$ -	\$ 894,629.42	1591.05%	
General	PILOT Agreements	\$ 2,031,477.55	\$ 2,031,477.55	\$ 2,091,370.30	\$ -	\$ 59,892.75	102.95%	
General	Interest and Penalties	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,036,808.55	\$ -	\$ 36,808.55	103.68%	
General	Sales Tax	\$ 22,000,000.00	\$ 22,000,000.00	\$ 29,954,038.04	\$ -	\$ 7,954,038.04	136.15%	
General	Occupancy Tax	\$ 189,000.00	\$ 189,000.00	\$ 316,455.84	\$ -	\$ 127,455.84	167.44%	
General	E911 Surcharge	\$ 185,000.00	\$ 185,000.00	\$ 501,791.01	\$ -	\$ 316,791.01	271.24%	
General	Departmental Fees	\$ 6,239,881.00	\$ 6,423,439.16	\$ 5,537,429.14	\$ -	\$ (886,010.02)	86.21%	
General	Other Dept. Income	\$ 502,655.00	\$ 768,805.00	\$ 1,368,802.81	\$ -	\$ 599,997.81	178.04%	
General	State Aid	\$ 11,284,173.51	\$ 17,542,183.71	\$ 9,945,453.66	\$ -	\$ (7,596,730.05)	56.69%	Reimbursement Revenue
General	Federal Aid	\$ 6,848,595.14	\$ 8,719,388.87	\$ 10,821,965.13	\$ -	\$ 2,102,576.26	124.11%	
		\$ 75,699,536.20	\$ 84,278,048.29	\$ 87,887,497.90	\$ -	\$ 3,609,449.61	104.28%	
General	Salaries	\$ 20,736,946.37	\$ 20,974,930.68	\$ 19,686,519.98	\$ -	\$ (1,288,410.70)	93.86%	Vacancies
General	Equipment	\$ 94,504.00	\$ 2,372,967.59	\$ 586,764.66	\$ 4,438.10	\$ (1,786,202.93)	24.91%	E911/Interoperable Grants
General	Chargebacks	\$ 663,656.00	\$ 663,656.00	\$ 520,065.24	\$ -	\$ (143,590.76)	78.36%	
General	Supplies & Contracts	\$ 36,961,591.47	\$ 47,338,720.88	\$ 38,660,888.05	\$ 638,596.36	\$ (8,677,832.83)	83.02%	Reimbursement Expenses
General	Leases	\$ -	\$ -	\$ 48,159.96	\$ -	\$ 48,159.96		GASB 87-Budget is in Department
General	Bond -Principal	\$ 1,655,000.00	\$ 1,655,000.00	\$ 1,655,000.00	\$ -	\$ -	100.00%	
General	Bond-Interest	\$ 414,415.84	\$ 414,415.84	\$ 414,415.84	\$ -	\$ -	100.00%	
General	Bond-Fees	\$ 5,425.75	\$ 5,425.75	\$ 5,425.75	\$ -	\$ -	100.00%	
General	Employee Benefits	\$ 14,513,034.48	\$ 14,595,156.18	\$ 12,575,266.21	\$ 195.44	\$ (2,019,889.97)	86.16%	Vacancies
General	Interfund-Transfers	\$ 3,136,593.54	\$ 8,605,159.54	\$ 8,635,741.76	\$ -	\$ 30,582.22	100.36%	
		\$ 78,181,167.45	\$ 96,625,432.46	\$ 82,788,247.45	\$ 643,229.90	\$ (13,837,185.01)	86.35%	
	DUE TO/DUE FROM FUND BALANCE	\$ (2,481,631.25)		\$ 5,099,250.45	*INCREASE IN FUND BALANCE			
CAPITAL FUND								
FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	NOTES
CAPITAL	Sales Tax	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,761,271.49	\$ -	\$ 761,271.49	176.13%	Sales Tax Increase
CAPITAL	Interest	\$ -	\$ -	\$ 40,528.72	\$ -	\$ 40,528.72	0.00%	
CAPITAL	State Aid	\$ 1,640,670.00	\$ 3,170,784.79	\$ 2,608,402.84	\$ -	\$ (562,381.95)	82.26%	
CAPITAL	Federal Aid	\$ 47,500.00	\$ 2,567,009.04	\$ 136,844.50	\$ -	\$ (2,430,164.54)	5.33%	Reimbursement Revenue
CAPITAL	Federal Aid-ARPA	\$ -	\$ 1,168,566.00	\$ 243,069.48	\$ -	\$ (925,496.52)	20.80%	
CAPITAL	Transfers From DM/A Funds	\$ -	\$ 4,455,000.00	\$ 4,455,000.00	\$ -	\$ -	100.00%	Reserve 4.3Million
		\$ 2,688,170.00	\$ 12,361,359.83	\$ 9,245,117.03	\$ -	\$ (3,116,242.80)	74.79%	
CAPITAL	Equipment	\$ 5,238,585.99	\$ 6,657,078.73	\$ 1,426,913.07	\$ 550,196.12	\$ (5,780,361.78)	29.70%	Pending Radio Project & Truck Washy/Tandem Truck
CAPITAL	Equipment - ARPA	\$ 5,900,000.00	\$ 5,941,566.60	\$ 336,472.48	\$ 31,120.40	\$ (5,636,214.52)	6.19%	Pending Radio Project
CAPITAL	Paving and Bridge Projects	\$ 1,600,000.00	\$ 6,124,543.59	\$ 3,213,123.53	\$ -	\$ (2,911,420.06)	52.46%	Pending Rd. & Bridge Projects
CAPITAL	Interfund-Transfers	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	100.00%	
		\$ 12,738,585.99	\$ 18,738,188.92	\$ 4,991,509.08	\$ 581,316.52	\$ (14,327,996.36)	29.74%	
	DUE TO/DUE FROM FUND BALANCE	\$ (10,050,415.99)		\$ 4,253,607.95	Reserve Allocation			
				\$ 4,300,000.00				
				\$ (46,392.05)	*DECREASE IN FUND BALANCE			

Reserve Balance Report

Org	Object	Description	2021 Actual	Increase/ Decrease Net Change	2022 Actual as of 12/2022	2022/2023 BUDGET Allocation	Total Available
A	388400	Reserve For Debt	\$ 211,383.80	\$ -	\$ 211,383.80		\$ 211,383.80
A	388900	Reserve STOP DWI	\$ 3,485.80	\$ -	\$ 3,485.80		\$ 3,485.80
A	388901	Crime Proceeds Restricted Rese	\$ 680.57	\$ -	\$ 680.57		\$ 680.57
A	388902	Hotel/Motel Tourism Reserve	\$ 61,039.90	\$ -	\$ 61,039.90		\$ 61,039.90
A	388903	Reserve for E911	\$ 1,136,336.76	\$ (326,634.47)	\$ 809,702.29	\$ (609,543.70)	\$ 200,158.59
A	388904	Handicapped Parking Education	\$ 1,018.71	\$ -	\$ 1,018.71		\$ 1,018.71
A	388905	Crime Proceeds Unrestricted	\$ 18,095.19	\$ -	\$ 18,095.19		\$ 18,095.19
A	388906	Unemployment Insurance Reserve	\$ 74,386.56	\$ -	\$ 74,386.56		\$ 74,386.56
		Total General Fund Reserve	1,506,427.29	-326,634.47	1,179,792.82	-609,543.70	570,249.12
H	387804	Capital Software Reserve	\$ 29,463.57	\$ 250,361.35	\$ 279,824.92	\$ (100,000.00)	\$ 179,824.92
H	387805	Capital Hardware Reserve	\$ 42,596.90	\$ 171,498.11	\$ 214,095.01	\$ (14,999.00)	\$ 199,096.01
H	387807	Capital Reserve Fund- Public Land, Structures & Equipment	\$ 2,722,933.49	\$ (1,060,614.53)	\$ 1,662,318.96	\$ (1,733,000.00)	\$ (70,681.04)
H	387808	Capital-Financial Mgmt. System Reserve	\$ 66,523.80	\$ 26.57	\$ 66,550.37		\$ 66,550.37
H	387809	Capital-Emergency Radio	\$ -	\$ 4,305,521.53	\$ 4,305,521.53		\$ 4,305,521.53
H	387810	Communication System & Infrastructure Capital-SAC Building Reserve	\$ -	\$ 2,603,250.59	\$ 2,603,250.59		\$ 2,603,250.59
		Total Capital Fund Reserve	2,861,517.76	6,270,043.62	9,131,561.38	-1,847,999.00	7,283,562.38
		Grand Total Reserves	4,367,945.05	5,943,409.15	10,311,354.20	-2,457,542.70	7,853,811.50

*Reso 141-21 CAD
 *Reso 235-22 CAD
 *Reso 225-22 Laptops Patrol Vehicles
 *Reso 194-22 Laptops Patrol Vehicles
 *Reso 299-22 Contracted Services

Total E911 Allocation
 2023 Budget Allocation Capital Reserve
 2022 Budget Allocation Software Reserve -Office 365
 Total Allocated

\$ 298,397.86
 \$ 133,020.84
 \$ 85,000.00
 \$ 50,000.00
 \$ 43,125.00
 \$ 609,543.70
 \$ 1,747,999.00
 \$ 100,000.00
 \$ 2,457,542.70