

FINANCE COMMITTEE MEETING AGENDA FOR TUESDAY NOVEMBER 15,2022 AT 10:30 AM

LATE RESOLUTIONS: CATHY HASKELL

READING OF THE OCTOBER 11,2022 FINANCE COMMITTEE MINUTES.

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

2022 SALES TAX COLLECTIONS AFTER TEN MONTHS.

NEW BUSINESS: CASINO REVENUE AFTER NINE MONTHS.

: OPIOID LITIGATION PAYMENTS.

: PROPERTY TAX CONSTITUTIONAL TAX LIMIT CALCULATION FOR TIOGA COUNTY.

: COMMUNITY COLLEGES CHARGEBACK COST TREND CHART.

: TAX ENFORCEMENT: ABOUT 800 DELIQUENT TAX PARCELS TO BE ADVERTISE IN NEWSPAPERS NEXT WEEK. ONLY 3% OF 26,000. TAX BILLS.

: PURCHASING POLICY REVIEW AND COMPLETION.



FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE
October 11, 2022 AT 10:30AM

ATTENDANCE:

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

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

FINANCIAL: YTD Budget is normal after nine months. Treasurer McFadden mentioned that the 3 quarter occupancy tax has been distributed, more interest has been booked as treasury bills are continuing to mature, all closings have been completed and the gains from the auctions will be booked soon.

OLD BUSINESS: Purchasing policy changes and adoption. Chief Accountant Jerzak mentioned the updates to the purchasing policy draft. The policy updates include; all contracts will be entered into Munis, and the minimum purchasing threshold is \$3,000. The policy draft was sent to DSS, PH, MH, DPW, and the Sheriff for further feedback. Legislator Mullen stated he would like a synopsis/summary of changes with the reason. After Jerzak has received feedback from the Departments, a synopsis will be sent to the Legislature. Jerzak also mentioned the goal for completion is December before the first of the New Year.

NEW BUSINESS: Office of the State Comptroller's Annual Fiscal Status Report for Tioga County. Treasurer McFadden reviewed the key highlights of the Fiscal Stress Monitoring System to the Legislature. The idea of the Fiscal Stress score is to have a low score. For three years Tioga County has had a 3.3 Fiscal Stress score and a 23.3 Environmental Stress score for 2021 which is down 3.4 points from the prior year. The fiscal stress score is one of the best in the States. The monitoring system highlights areas that could improve for the County.

- Environmental Stress Score-Highlights: Population percentage decreased. Poverty is less than 20%. Unemployment is less than 8%. Percent change in home value increased less than 10.32%. The reliance of State & Federal Aid percentage went up in 2021, due to ARPA funding.
- Fiscal Stress Score-Highlights: Total fund balance is greater than 20%, Operating deficit in 2020 due to loss in revenue casino and sales tax. Short term borrowing is at 0%.

: McFadden added that high Fiscal Stress scores can be the result of Counties borrowing short term when Medicaid costs increased or when stock prices dropped. Legislator Ciotoli asked about the purpose of the Fiscal stress monitoring. McFadden responded that it is a warning for all municipalities governing boards and to consider corrective actions.

: Casino revenue year to date. The third quarter payment has yet to be collected.

: Pension contribution estimate for next year is around 2.8million and the recommended budget is 3million around 14% of total payroll.

: Sales tax revenue is up 9% from last year, after eight months.

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS: None

EXECUTIVE SESSION: None

ADJOURNMENT: 11:30 AM



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2022 11

ACCOUNTS FOR:	General Fund	ORIGINAL APPROP	TRANFRS/ADJUSTM	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	-2,086,953.90	.00	55,476.35	102.7%
A1325 410900	Interest & Penalti	-1,000,000	0	-1,000,000	-1,001,574.67	.00	1,574.67	100.2%
A1325 411131	Tax On Hotel/Motel	9,000	0	-9,000	-11,924.51	.00	2,924.51	132.5%
A1325 412300	Treasurer Fees	-20,000	0	-20,000	-24,257.87	.00	4,257.87	121.5%
A1325 412301	Treasurer Fees- Pr	-55,000	0	-55,000	-53,250.00	.00	-1,750.00	96.8%*
A1325 412302	Treasurer Fees- Id	-30,000	0	-30,000	-30,000.00	.00	.00	100.0%*
A1325 412350	Charges For Tax Ad	-30,000	0	-30,000	-28,420.00	.00	-1,580.00	94.7%*
A1325 424010	Interest And Earni	-50,000	0	-50,000	-64,062.09	.00	14,062.09	128.1%
A1325 424010	M7674 Interest And	0	0	0	-2,024.09	.00	2,024.09	100.0%
A1325 426900	TTASC	0	0	-33,000	-33,000.00	.00	0.00	100.0%
A1325 426901	Optoid Settlement	0	0	0	-150,871.80	.00	150,871.80	100.0%
A1325 440890	M7674 Federal Aid-O	0	0	0	-2,259,702.67	.00	2,259,702.67	100.0%
A1325 510010	Full Time	0	0	0	286,358.76	.00	72,660.24	79.8%
A1325 510020	Part Time/Temporar	359,019	0	7,500	5,538.00	.00	1,962.00	90.2%
A1325 510030	Overtime Pay Only	1,000	0	1,000	902.02	.00	97.98	10.2%
A1325 510050	All other/On Call,	1,500	0	1,500	3,966.98	.00	-2,466.98	264.5%*
A1325 520050	Calculator	160	-76	84	.00	.00	84.04	70.5%
A1325 520070	Chairs	200	0	200	141.09	.00	58.91	100.0%
A1325 520200	Office Equipment	1,000	76	1,076	1,075.96	.00	.00	100.0%
A1325 540040	Books	950	0	950	936.91	.00	13.09	98.6%
A1325 540140	Car Maintenance	500	0	500	.00	.00	500.00	78.8%
A1325 540180	Dues	80,000	0	80,000	63,025.00	.00	16,975.00	60.0%
A1325 540220	Automobile Fuel	500	0	500	300.00	.00	200.00	100.0%
A1325 540320	Leased/Service Equ	200	0	200	98.62	.00	0.00	100.0%
A1325 540330	Legal Fees	1,500	0	1,500	1,007.31	.00	492.69	67.2%
A1325 540350	Office Equip Maint	400	0	400	425.00	.00	75.00	85.0%
A1325 540390	Mileage Expense	500	0	500	.00	.00	400.00	80.0%
A1325 540420	Mileage Supplie	100	0	100	.00	.00	0.00	0.0%
A1325 540429	M7674 Outside Suppo	1,700	-930	770	522.46	.00	247.54	67.9%
A1325 540480	Postage	0	0	450,000	450,000.00	.00	.00	100.0%
A1325 540485	Printing/Paper	4,500	0	4,500	3,987.21	.00	512.79	88.6%
A1325 540590	Services Rendered	2,300	930	3,230	2,760.34	.00	73.27	97.7%
A1325 540630	Stationery Supplie	15,000	0	15,000	5,824.61	.00	9,175.39	38.8%
A1325 540660	Telephone	100	0	100	18.66	.00	81.34	18.7%
A1325 540733	Training/All Other	600	0	600	291.11	.00	308.89	48.5%
A1325 581088	State Retirement F	3,300	0	3,300	2,256.57	.00	1,043.43	68.4%
A1325 583088	Social Security Fr	38,581	0	38,581	41,125.03	.00	-2,544.41	106.6%*
A1325 584088	Workers Compensati	24,348	0	24,348	21,927.80	.00	2,419.90	90.1%
A1325 584088	Workers Compensati	8,570	0	8,570	7,835.20	.00	735.18	91.4%

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User: McFaddenJ
Program ID: 91Ytdbud



TIOGA COUNTY, NEW YORK

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

FOR 2022 11

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A General Fund							
A1325 585588 Disability Insuran	407	0	407	341.91	.00	65.25	84.0%
A1325 586088 Health Insurance F	155,503	0	155,503	142,877.88	.00	12,625.26	91.9%
A1325 588988 Cap Fringe	102	0	102	85.68	.00	16.24	84.1%
TOTAL Treasurer	-2,608,438	450,000	-2,158,438	-5,657,034.71	497.57	3,498,099.51	262.1%
TOTAL General Fund	-2,608,438	450,000	-2,158,438	-5,657,034.71	497.57	3,498,099.51	262.1%
TOTAL REVENUES	-3,318,478	0	-3,318,478	-6,700,665.02	.00	3,382,187.47	
TOTAL EXPENSES	710,040	450,000	1,160,040	1,043,630.31	497.57	115,912.04	

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Program ID: g1yrcbud

Print/View Summary

County of Tioga (490100000000)

Fiscal Year Ending: 12/31/2023

Status: Pre-Budget Data Submitted

Tax Limit Form

Taxable Full Value

\$3,111,910,447

Ad Valorem Tax Levy

Budget Adoption Date:

11/15/2022

Total County-Wide Ad Valorem Tax Levy:

\$25,992,346

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	\$25,872,346
Real Estate and Chargebacks from Schedule D	\$2,386
Total Tax Levy	\$25,874,732

Tax Limit Calculations

Fiscal Year	Taxable Full Value
2023	\$3,111,910,447
2022	\$2,853,140,313
2021	\$2,852,859,402
2020	\$2,688,014,910
2019	\$2,633,735,434

Five Year Total Full Valuation	\$14,139,660,506
Five Year Average Full Valuation [?]	\$2,827,932,101
Constitutional Tax Limit [?]	\$48,074,846
Total Tax Levy	\$25,874,732
Total Exclusions [?]	\$1,950,647
Tax Levy Subject to Tax Limit [?]	\$23,924,085
Percentage of Tax Limit Exhausted [?]	49.76%
Constitutional Tax Margin [?]	\$24,150,761

Debt Exclusions

Revenue Producing Improvement Debts			
No entries.			
Other Debt	Principal	Interest	Total
General Fund Bonds			
SERIAL BONDS	\$1,710,000	\$352,565	\$2,062,565

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	+	\$2,062,565	
Sub Total	=	\$2,062,565	
Revenues Designated by Law for Debt Service from Schedule B	-	\$111,918	
Debt Service Net Exclusions	=	\$1,950,647	
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$0	
Other Exclusions	+	\$0	
Total Exclusions	=	\$1,950,647	

Schedules

Schedule A

No entries.

Schedule B

Budget Code	Revenue Description	Amount
A9710 440970	FEDERAL AID MBBS SUBSIDY	\$111,918
	Total	\$111,918

Schedule C

No entries.

Schedule D

Purpose	Amount
Chargebacks Subject To County Tax Limit	
ERRONEOUS ASSESSMENTS	\$2,386
Total	\$2,386

Other Exclusions

No entries.

Form History

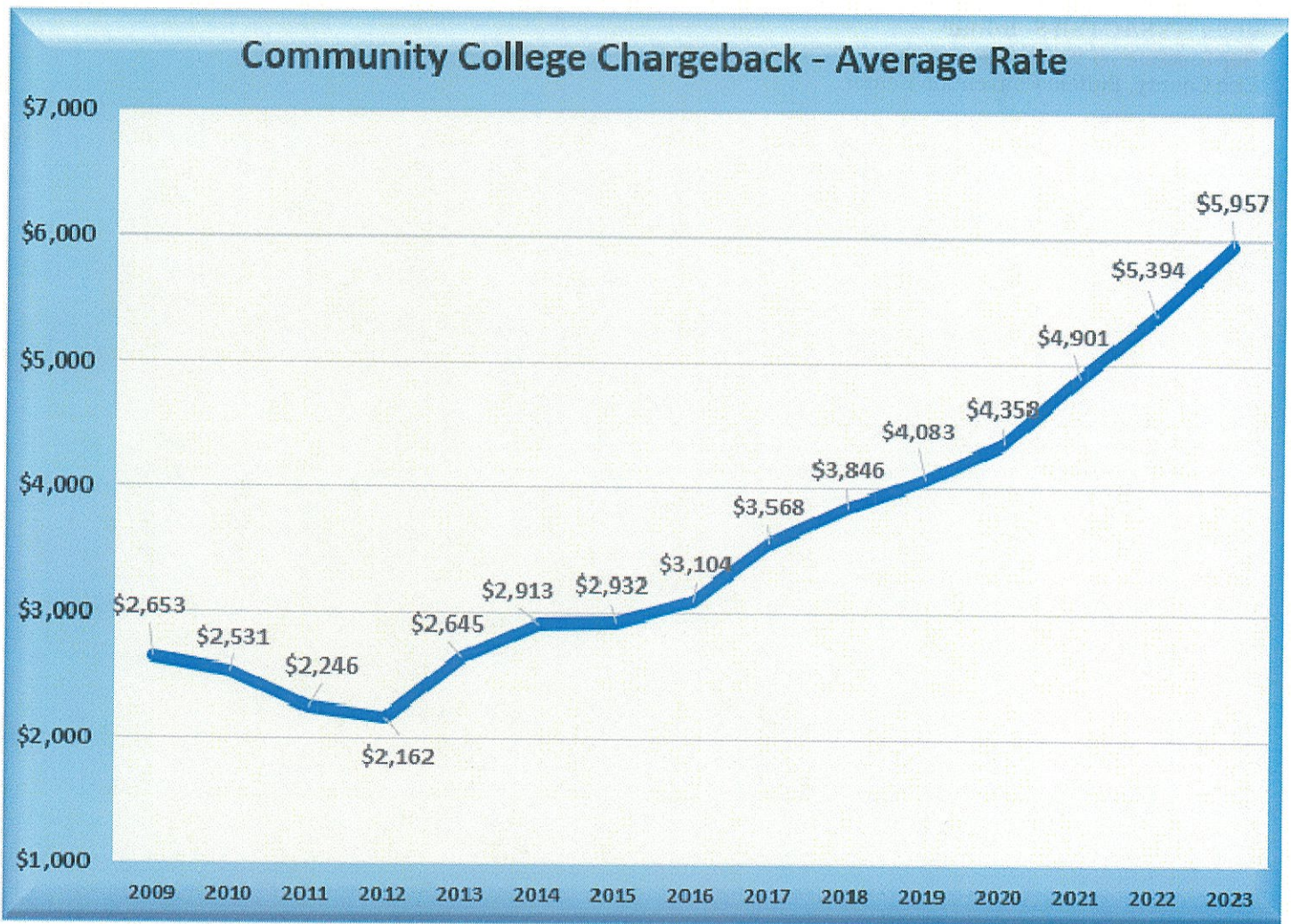
Date and Time	Status Change	User	Email
11/03/2022 4:19:55 PM	Pre-Budget Data Submitted	Katie Chandler (LG4905)	chandlerk@co.tioga.ny.us
11/03/2022 3:46:12 PM	Open	Katie Chandler (LG4905)	chandlerk@co.tioga.ny.us
09/29/2022 1:06:15 PM	Not Started	Carolyn Eisenstadt (LGSAMAU16)	Ceisenstadt@osc.state.ny.us

From: nyscountytreasurer-request@nysac.us [mailto:nyscountytreasurer-request@nysac.us] **On Behalf Of** Dave Lucas
Sent: Monday, September 26, 2022 11:23 AM
To: nyscountyadministrators@nysac.us; nyscountybudget@nysac.us; nyscountytreasurer@nysac.us
Subject: Community College Chargeback Rates AY 2022-23

SUNY released chargeback rates for the 2022-23 academic year. Rates, on average, continue to increase at a high rate. Student census is down, but that will vary by campus.

Chargeback rates in aggregate will increase about 10 percent. That was the average change last year too, but the range is wide -10 percent to +50 percent in the current year.

We have attached historical data on chargeback rates, but the chart below shows a consistent trend over the last decade. Please let us know if you have any questions.





Dave Lucas
Director of Finance & Intergovernmental Affairs

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SAVE THE DATE:

2022 NYSAC Fall Seminar
September 19-21, 2022
Erie County, Buffalo Convention Center