

FINANCE COMMITTEE MEETING AGENDA FOR JANUARY 10,2023 AT 10:30 AM.

LATE RESOLUTIONS: CATHY HASKELL

READING AND APPROVAL OF THE DECEMBER 13, 2022, FINANCE COMMITTEE MINUTES.

OLD BUSINESS: TREASURER'S OFFICE FULL YEAR BUDGET PERFORMANCE WITH HIGHLIGHTS.

NEW BUSINESS:

: REVIEW DATA AND TREND CHART OF THE 2022 4% OCCUPANCY TAX COLLECTIONS.

: SPREADSHEET AND CHART OF THE TOTAL COMMUNITY COLLEGE CHAREBACK COST FOR 2022.

: DISCUSSION OF PAST DEMOLITION COSTS AND POTENTIAL FOR FUTURE COUNTY LOSSES IN THE AGE OF TAX CAP LIMITATIONS.

Treasurer

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827

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James P. McFadden Treasurer **Katie Chandler** Deputy Treasurer **Stephanie Jerzak** Chief Accountant



FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE December 13, 2022, AT 10:30AM

ATTENDANCE:

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

APPROVAL OF MINUTES: Minutes of the November 15th, 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 report, highlighting additional revenue received from the Opioid Settlement. He also mentioned that CVS and Walgreen's reportedly came to a settlement this week which may mean more funds for Tioga County. County Attorney DeWind added that we were waiting on additional guidance from the Attorney Generals Office before deciding how to spend the current revenue.

NEW BUSINESS: Village relieves have been completed and are up 41K over last year's return. The Village of Owego was up 49K over 2021, however Treasurer McFadden reviewed Owego's returned taxes and noted that there weren't any large returns that might indicate a demolition.

: School returns have also been completed and are ready to be relieved on to the 2023 Town and County bills. Returned schools taxes are down 255K from 2021, amounting to 3.2 million to be collected and returned to the County's 12 school districts.

: A payment for the 2023 ERS Pension bill was sent today in the amount of \$2,434,643. By paying the pre-payment amount which is due December 15th the County saves 17.5K.

: Bonus payments are all set to be distributed this week, totaling just under \$600K with added fringe costs. Treasurer McFadden noted the amount on his agenda had originally included pension cost, which is exempt per NYSLRS.

: FEMA recently reached out to Tioga County to alert them to a 12/31/2022 deadline for any purchases associated with Covid. Originally FEMA was to reimburse 75% of costs but have increased to 100% reimbursement. Chief Accountant Jerzak has offered to file a claim on EMO's behalf to recoup the 36K spent by their department. FEMA requires an inventory and location of everything that was purchased to complete the claim. Treasurer McFadden noted once he receives the inventory from EMO the claim will be completed and filed by the deadline to recoup what we can for the taxpayers.

: Treasurer McFadden reported that sales tax year to date is now at 28M, up 12% from last year. He predicts that in 2022 we will take in over 30M in sales tax revenue.

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS: None

EXECUTIVE SESSION: None

ADJOURNMENT: 10:55 AM



TIOGA COUNTY, NEW YORK

Tiooga County 2022 YTD BUDGET REPORT

FOR 2022-12

| | ORIGINAL APPROP | TRANSFRS/ADJUSTM'S | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | PCT USE/COL |
|--------------|------------------|--------------------|----------------|------------|---------------|------------------|-------------|
| A1325 410510 | Gain Tax | | | | | | |
| A1325 410810 | Pilot | -60,000 | 0 | -60,000 | -954,628.42 | 894,628.42 | 1591.0% |
| A1325 410900 | Int & Pen | -2,031,478 | 0 | -2,031,478 | -2,091,370.30 | 59,892.75 | 102.9% |
| A1325 411131 | Occ Tax | -1,000,000 | 0 | -1,000,000 | -1,036,808.55 | 36,808.55 | 103.7% |
| A1325 412300 | Treas Fee | -9,000 | 0 | -9,000 | -11,924.51 | 2,924.51 | 132.5% |
| A1325 412301 | Treas Fee | -20,000 | 0 | -20,000 | -27,185.27 | 7,185.27 | 135.9% |
| A1325 412302 | Treas Fee | -55,000 | 0 | -55,000 | -30,000.00 | 2,150.00 | 103.9% |
| A1325 412350 | Tax Advt | -30,000 | 0 | -30,000 | -31,745.00 | 1,745.00 | 100.0% |
| A1325 424010 | Int & Earn | -30,000 | 0 | -30,000 | -117,476.65 | 67,476.65 | 105.8% |
| A1325 424010 | M7674 Int & Earn | -50,000 | 0 | -50,000 | -4,552.19 | 4,552.19 | 100.0% |
| A1325 426900 | Ttasc | 0 | 0 | 0 | -33,000.00 | 0.00 | 100.0% |
| A1325 426901 | Settlement | 0 | 0 | 0 | -285,658.83 | 285,658.83 | 100.0% |
| A1325 440890 | M7674 FA-ARPA | 0 | 0 | 0 | -450,000.00 | 450,000.00 | 100.0% |
| A1325 449600 | Fa Em Disa | 0 | 0 | 0 | 41,147.54 | 41,147.54 | 100.0% |
| A1325 510010 | Salary Ft | 359,019 | 0 | 359,019 | 340,984.95 | 18,034.05 | 95.0% |
| A1325 510020 | Salary Pt | 7,500 | 0 | 7,500 | 5,538.00 | 1,962.00 | 73.8% |
| A1325 510030 | Salary Ot | 1,000 | 0 | 1,000 | 902.02 | 97.98 | 90.2% |
| A1325 510050 | Salary Oth | 1,500 | 0 | 1,500 | 13,428.50 | 97.98 | 895.2%* |
| A1325 520050 | Calculator | 160 | -76 | 84 | 141.09 | 84.04 | 70.5% |
| A1325 520070 | Chairs | 200 | 0 | 200 | 141.09 | 58.91 | 100.0% |
| A1325 520200 | Office Eq | 1,950 | 76 | 1,075 | 1,075.96 | 13.09 | 100.0% |
| A1325 540040 | Books | 500 | 0 | 500 | 936.91 | 500.00 | 98.0% |
| A1325 540070 | Car Maint | 500 | 0 | 500 | 63,025.00 | 16,325.00 | 79.4% |
| A1325 540180 | Cont Sys | 80,000 | -650 | 79,350 | 300.00 | 200.00 | 60.0% |
| A1325 540220 | Dues | 500 | 0 | 500 | 98.62 | 292.39 | 100.0% |
| A1325 540320 | Auto Fuel | 200 | 0 | 200 | 1,207.61 | 400.00 | 80.5% |
| A1325 540330 | Leased Eq | 1,500 | 0 | 1,500 | 425.00 | 100.00 | 85.0% |
| A1325 540330 | Legal Fees | 400 | 0 | 400 | 781.49 | 8.51 | 98.9% |
| A1325 540350 | Off. Eq Mnt | 500 | 0 | 500 | 0.00 | 0.00 | 0.0% |
| A1325 540390 | Milage | 100 | 0 | 100 | 0.00 | 0.00 | 0.0% |
| A1325 540420 | M7674 OS-ARPA | 1,700 | -910 | 790 | 450,000.00 | 8.51 | 98.9% |
| A1325 540480 | Postage | 4,500 | 650 | 5,150 | 5,114.35 | 35.65 | 100.0% |
| A1325 540485 | Printpaper | 2,300 | 930 | 3,230 | 3,156.73 | 73.27 | 97.7% |
| A1325 540590 | Serv Rnd | 15,000 | 0 | 15,000 | 5,824.61 | 9,175.39 | 38.8% |
| A1325 540630 | Stat Sup | 100 | -20 | 80 | 18.66 | 61.34 | 23.3% |
| A1325 540660 | Telephone | 3,300 | 0 | 3,300 | 355.59 | 244.41 | 59.3% |
| A1325 540733 | Train Oth | 38,581 | 0 | 38,581 | 2,256.57 | 1,043.43 | 68.4% |
| A1325 581088 | St Ret | 24,348 | 0 | 24,348 | 48,631.63 | -10,051.01 | 126.1%* |
| A1325 583088 | Social Sec | 0 | 0 | 0 | 26,530.39 | -2,182.69 | 109.0%* |



TIOGA COUNTY, NEW YORK

Tioga County
2022 YTD BUDGET REPORT

FOR 2022 12

| | ORIGINAL APPROP | TRANSFERS/ADJUSTMENTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | PCT USE/COL |
|--------------------|-----------------|-----------------------|----------------|---------------|--------------|------------------|-------------|
| A1325 584088 | 8,570 | 0 | 8,570 | 9,206.36 | .00 | -635.98 | 107.4%* |
| A1325 585588 | 407 | 0 | 407 | 404.55 | .00 | 2.61 | 99.4% |
| A1325 586088 | 155,503 | 0 | 155,503 | 170,252.44 | .00 | -14,749.30 | 109.5%* |
| A1325 588988 | 102 | 0 | 102 | 101.36 | .00 | .56 | 99.5% |
| TOTAL General Fund | -2,608,438 | 450,000 | -2,158,438 | -4,021,948.87 | 101.38 | 1,863,409.86 | 186.3% |
| TOTAL REVENUES | -3,318,478 | 0 | -3,318,478 | -5,172,647.26 | .00 | 1,854,169.71 | |
| TOTAL EXPENSES | 710,040 | 450,000 | 1,160,040 | 1,150,698.39 | 101.38 | 9,240.15 | |
| GRAND TOTAL | -2,608,438 | 450,000 | -2,158,438 | -4,021,948.87 | 101.38 | 1,863,409.86 | 186.3% |

** END OF REPORT - Generated by Jerzak, Stephanie **

**TIOGA COUNTY
OCCUPANCY TAX HOTEL / MOTEL ALLOCATION
2022**

| | AMOUNT | |
|--|----------------------|-----|
| Credits for Tax Received | \$ 316,455.84 | |
| <i>Adjustments-</i> | \$ - | |
| TOTAL (Should equal 2022 Occ. Tax Report) | \$ 316,455.84 | |
| | | |
| Tourism | \$ 237,341.88 | 75% |
| Economic Development | \$ 79,113.96 | 25% |
| | \$ 316,455.84 | |
| | | |
| HANDLING FEE CALCULATION | | |
| Treasurer's Handling Fee (Tourism) | \$ 11,867.11 | 5% |
| Treasurer's Handling Fee (Economic Dev.) | \$ 3,955.69 | 5% |
| Total | \$ 15,822.80 | |
| | | |
| ECONOMIC DEVELOPMENT PORTION | | |
| Tax On Hotel/Motel Room Occupa (Econ Dev) | \$ 75,158.27 | |

RESERVE CONTRIBUTION

| | |
|---------------------------|----------------------|
| 2022 Tourism Expense | \$ 170,000.00 |
| 2022 Tourism Revenue | \$ 225,474.77 |
| 2022 Reserve Contribution | \$ 55,474.77 |

THIRD PARTY COLLECTIONS:

| | |
|---------|--------------|
| Air BnB | \$ 20,070.27 |
| VRBO | \$ - |

OCCUPANCY TAX TREND

—●— OCCUPANCY TAX

