

FINANCE COMMITTEE MEETING AGENDA FOR MARCH 14<sup>TH</sup> 2023 AT 10:30 AM.

LATE RESOLUTIONS: CATHY HASKELL.

APPROVAL OF MINUTES OF THE FEBRUARY 14<sup>TH</sup> FINANCE COMMITTEE MEETING.

FINANCIAL: YEAR TO DATE PERFORMANCE OF THE TREASURER'S OFFICE.

OLD BUSINESS: YEAR TO DATE TAX COLLECTION FROM THE TOWN CLERKS.

: YEAR TO DATE SALES TAX COLLECTIONS AFTER TWO MONTHS.

NEW BUSINESS: REVIEW OF 2022 COUNTY GENERAL FUND FINANCIAL OPERATIONS.

: REVIEW OF 2022 CAPITAL FUND OPERATIONS.

: 2023 YEAR TO DATE CAPITAL OVERVIEW.

: FOR REVIEW: TREASURER'S OFFICE ANNUAL REPORT HIGHLIGHTS.

: A BOND PAYMENT FOR \$ 671K IS DUE MARCH 25<sup>TH</sup> OF OUR 2010 RECOVERY ACT 20 YEAR BOND ISSUE.

REMAINING BALANCE OF \$ 4,195,000.

: CONTACT FROM STATE COMPTROLLERS OFFICE TO PLAN AUDIT.



# TIOGA COUNTY, NEW YORK

## Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2023\_03

ACCOUNTS FOR: General Fund	ORIGINAL APPROP	TRANSFERS/ ADJUSTMS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>A1325 Treasurer</b>							
A1325 410510	Gain From Sale Of	0	-90,000	.00	.00	-90,000.00	.0%
A1325 410810	Other Payments In	0	-1,998,346	-57,531.44	.00	-1,940,814.67	2.9%
A1325 410900	Interest & Penalti	0	-925,000	-309,456.28	.00	-615,543.72	33.5%
A1325 411131	Tax On Hotel/Motel	0	-12,000	.00	.00	-12,000.00	.0%
A1325 411400	Emergency Telephon	0	0	-12,352.03	.00	12,352.03	100.0%
A1325 412300	Treasurer Fees	0	-28,000	-4,483.95	.00	-23,516.05	16.0%
A1325 412301	Treasurer Fees- Pr	0	-50,000	-9,300.00	.00	-40,700.00	18.6%
A1325 412350	Charges For Tax Ad	0	-30,000	-1,215.00	.00	-28,785.00	17.4%
A1325 424010	Interest And Earni	0	-75,000	-3,081.20	.00	-71,918.80	15.4%
A1325 424010	M/674 Interest And	0	-40,000	-4,830.73	.00	-35,169.27	6.4%
A1325 426900	TTASC	0	-75,000	58,540.49	.00	322,470.51	15.4%
A1325 426901	Opioid Settlement	0	-75,000	-4,830.73	.00	-70,169.27	6.4%
A1325 510010	Full Time	0	381,011	7,500.00	.00	373,511.00	1.9%
A1325 510020	Part Time/Temporar	0	7,500	.00	.00	7,500.00	.0%
A1325 510030	Overtime Pay Only,	0	1,500	.00	.00	1,500.00	.0%
A1325 510050	A11 other(Con Call,	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 Equipment	0	1,000	.00	.00	1,000.00	.0%
A1325 540040	Books	0	1,000	.00	.00	1,000.00	.0%
A1325 540070	Car Maintenance	0	500	.00	.00	500.00	.0%
A1325 540140	Contracting Servic	0	80,000	9,000.00	.00	71,000.00	8.6%
A1325 540180	Dues	0	600	120.00	.00	480.00	30.0%
A1325 540220	Automobile Fuel	0	200	47.04	.00	152.96	50.0%
A1325 540320	Leased/Service Equ	0	1,600	95.52	.00	1,504.48	6.0%
A1325 540330	Legal Fees	0	300	.00	.00	300.00	.0%
A1325 540350	Office Equip Maint	0	500	.00	.00	500.00	.0%
A1325 540390	Mileage Expense	0	100	.00	.00	100.00	.0%
A1325 540420	Office Supplies	0	1,500	272.46	.00	1,227.54	18.2%
A1325 540429	M/674 outstide Suppo	0	0	.00	.00	250,000.00	.0%
A1325 540480	Postage	0	4,500	.00	.00	4,500.00	.0%
A1325 540485	Printing/Paper	0	2,500	321.65	.00	2,178.35	12.9%
A1325 540590	Services Rendered	0	14,000	481.00	.00	13,519.00	13.7%
A1325 540630	Stationery Supplie	0	100	21.39	.00	78.61	21.4%
A1325 540660	Telephone	0	600	33.20	.00	566.80	5.5%
A1325 540733	Training/All Other	0	3,200	300.00	.00	2,900.00	9.4%
A1325 581088	State Retirement F	0	38,581	157.45	.00	38,423.17	21.1%
A1325 583088	Social Security Fr	0	24,348	5,076.61	.00	19,271.09	20.9%
A1325 584088	Workers Compensati	0	8,570	1,713.95	.00	6,856.43	20.0%
A1325 585588	Disability Insurati	0	407	78.30	.00	328.86	19.2%



DECEMBER 2022

GENERAL FUND									
FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	ENCUMBER	AVAILABLE BUDGET	OVER/UNDER	% USED	NOTES
General	Revenue								
General	Property Tax	\$ 25,358,754.00	\$ 25,358,754.00	\$ 26,219,619.23	\$ -	\$ 860,865.23	OVER	103.39%	Decrease in AR & Doubtful Accounts=Increase in Revenue.
General	Gain Tax-Auction	\$ 60,000.00	\$ 60,000.00	\$ 949,598.02	\$ -	\$ 889,598.02	OVER	1582.66%	
General	PILOT Agreements	\$ 2,031,477.55	\$ 2,031,477.55	\$ 2,091,370.30	\$ -	\$ 59,892.75	OVER	102.95%	
General	Interest and Penalties	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,025,726.82	\$ -	\$ 25,726.82	OVER	102.57%	
General	Sales Tax	\$ 22,000,000.00	\$ 22,558,449.10	\$ 29,954,038.04	\$ -	\$ 7,395,588.94	OVER	132.78%	
General	Occupancy Tax	\$ 189,000.00	\$ 189,000.00	\$ 316,455.84	\$ -	\$ 127,455.84	OVER	167.44%	
General	E911 Surcharge	\$ 185,000.00	\$ 185,000.00	\$ 501,791.01	\$ -	\$ 316,791.01	OVER	271.24%	
General	Departmental Fees	\$ 6,239,881.00	\$ 6,423,439.16	\$ 6,023,444.56	\$ -	\$ (399,994.60)	UNDER	93.77%	
General	Other Dept. Income	\$ 502,655.00	\$ 769,305.00	\$ 1,365,767.15	\$ -	\$ 596,462.15	OVER	177.53%	
General	Interfund-Transfers	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -		100.00%	
General	State Aid	\$ 11,284,173.51	\$ 17,542,183.71	\$ 11,908,369.89	\$ -	\$ (5,633,813.82)	UNDER	67.88%	Reimbursement Revenue
General	Federal Aid	\$ 6,848,595.14	\$ 8,704,388.87	\$ 10,809,786.45	\$ -	\$ 2,105,397.58	OVER	124.19%	
Expenses		\$ 75,699,536.20	\$ 84,836,997.39	\$ 91,180,967.31	\$ -	\$ 6,343,969.92	OVER	107.48%	
General	Salaries	\$ 20,736,946.37	\$ 20,933,959.91	\$ 19,697,160.11	\$ -	\$ (1,236,799.80)	UNDER	94.09%	Employee Vacancies
General	Employee Benefits	\$ 14,513,034.48	\$ 14,634,528.06	\$ 12,575,266.21	\$ -	\$ (2,059,261.85)	UNDER	85.93%	Employee Vacancies
General	Equipment	\$ 94,504.00	\$ 2,372,967.59	\$ 586,764.66	\$ 1,199.48	\$ (1,785,003.45)	UNDER	24.78%	E911/Interoperable Grants
General	Chargebacks	\$ 663,656.00	\$ 663,656.00	\$ 586,702.51	\$ -	\$ (76,953.49)	UNDER	88.40%	Need IT & Law Chargebacks
General	Sales Tax Distribution	\$ 5,505,000.00	\$ 8,063,449.10	\$ 8,063,449.10	\$ -	\$ -		100.00%	
General	Program Expense	\$ 18,253,752.00	\$ 22,764,311.19	\$ 18,237,912.68	\$ 1,800.00	\$ (4,524,598.51)	UNDER	80.12%	Reimbursement Expenses
General	Supplies & Contracts	\$ 13,202,839.47	\$ 17,018,993.07	\$ 13,052,111.47	\$ 55,848.30	\$ (3,911,033.30)	UNDER	77.02%	
General	Leases	\$ -	\$ 48,159.96	\$ 48,159.96	\$ -	\$ -		100.00%	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	Interfund-Transfers	\$ 3,136,593.54	\$ 8,605,159.54	\$ 8,635,741.76	\$ -	\$ 30,582.22	OVER	100.36%	
General		\$ 78,181,167.45	\$ 97,180,026.01	\$ 83,558,110.05	\$ 58,847.78	\$ (13,563,068.18)	UNDER	86.04%	
	<b>DUE TO/DUE FROM FUND BALANCE</b>	<b>\$ (2,481,631.25)</b>		<b>\$ 7,622,857.26</b>		<b>*INCREASE IN FUND BALANCE</b>			
CAPITAL FUND									
FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	OVER/UNDER	% USED	NOTES
Capital	Revenue								
Capital	Sales Tax	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,761,271.49	\$ -	\$ 761,271.49	OVER	176.13%	Sales Tax Increase
Capital	Interest	\$ -	\$ -	\$ 38,898.72	\$ -	\$ 38,898.72	OVER		
Capital	Other Revenue	\$ -	\$ -	\$ 1,630.00	\$ -	\$ 1,630.00	OVER		
Capital	State Aid	\$ 1,640,670.00	\$ 3,170,784.79	\$ 2,620,703.18	\$ -	\$ (550,081.61)	UNDER	82.65%	
Capital	Federal Aid	\$ 47,500.00	\$ 2,567,009.04	\$ 155,902.49	\$ -	\$ (2,411,106.55)	UNDER	6.07%	Reimbursement Revenue
Capital	Federal Aid-ARPA	\$ -	\$ 1,168,566.00	\$ 336,472.48	\$ -	\$ (832,093.52)	UNDER	28.79%	
Capital	Transfers From DM/A Funds	\$ -	\$ 4,455,000.00	\$ 4,455,000.00	\$ -	\$ -		100.00%	Reserve 4.3Million
Expenses		\$ 2,688,170.00	\$ 12,361,359.83	\$ 9,369,878.36	\$ -	\$ (2,991,481.47)	UNDER	75.80%	
Capital	Equipment	\$ 5,238,585.99	\$ 6,657,078.73	\$ 1,526,133.07	\$ 439,495.72	\$ (5,570,441.38)	UNDER	29.53%	Pending Radio Project & Truck Wash/Tandem Truck
Capital	Equipment-ARPA	\$ 5,900,000.00	\$ 5,941,566.80	\$ 336,472.48	\$ 31,120.40	\$ (5,636,214.52)	UNDER	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)	UNDER	52.46%	Pending Rd. & Bridge Projects
Capital	Interfund-Transfers	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -		100.00%	
	<b>DUE TO/DUE FROM FUND BALANCE</b>	<b>\$ (10,050,415.99)</b>		<b>\$ 5,090,729.08</b>		<b>\$ 4,70,616.12</b>	<b>(14,118,075.96)</b>	<b>29.68%</b>	
				<b>\$ 4,279,149.28</b>					
				<b>\$ 4,300,000.00</b>					
				<b>(20,850.72)</b>					
									Reserve Allocation
									*DECREASE IN FUND BALANCE

## CAPITAL 2023 OVERVIEW

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET
<b>Revenue</b>		
Capital Sales Tax	\$ 1,000,000.00	\$ 1,000,000.00
Capital Interest	\$ -	\$ -
Capital Bid Deposit	\$ -	\$ -
Capital State Aid	\$ 2,842,547.30	\$ 2,936,864.08
Capital Federal Aid	\$ 35,000.00	\$ 1,674,815.78
	\$ 3,877,547.30	\$ 5,611,679.86
<b>Expenses</b>		
Capital Equipment	\$ 2,458,415.66	\$ 4,888,877.76
Capital Radio Project	\$ 8,000,000.00	\$ 8,000,000.00
Capital Radio Project ARPA	\$ -	\$ 4,000,000.00
Capital Equipment -ARPA	\$ -	\$ 1,643,973.72
Capital Paving and Bridge Projects	\$ 2,763,847.30	\$ 4,364,941.51
	\$ 13,222,262.96	\$ 22,897,792.99
<b>BUDGETED DUE TO/DUE FROM FUND BALANCE</b>	<b>\$ (9,344,715.66)</b>	<b>\$ (17,286,113.13)</b>
Communication Grant Funds	Pending.	\$ 6,000,000.00
ARPA Deferred Revenue		\$ 1,643,973.72
ARPA Deferred Revenue (E911)		\$ 4,000,000.00
<b>DUE TO/DUE FROM FUND BALANCE OR RESERVE FUNDS</b>		<b>\$ (5,642,139.41)</b>
<b>CAPITAL RESERVE FUNDS/FUND BALANCE</b>		
Capital Software Reserve	\$ 279,824.92	
Capital Hardware Reserve	\$ 214,095.01	\$ 15,000.00
Capital Reserve Fund	\$ 1,662,318.96	\$ 1,500,000.00
Financial Mgmt. System Reserve	\$ 66,550.37	
Capital-Radio Comm Syst & Infrastructure	\$ 4,305,521.53	\$ 2,000,000.00
Building Reserve-SAC	\$ 2,603,250.59	
	Reserve Total \$ 9,131,561.38	\$ 3,515,000.00
	Estimated 2022 Available Fund Balance \$ 7,390,736.04	\$ 2,127,139.41
	Total \$ 16,522,297.42	\$ 5,642,139.41
	Available Fund Balance \$	\$ 5,263,596.63

Est. (\$1,733,000 Eligible Capital )

Allocated E911

Estimated need of Fund Balance.

Recognized when Expended  
Recognized when Expended