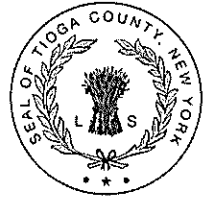


# Treasurer

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



☎ 607 687 8670 📠 607 223 7035 🌐 [www.TiogaCountyNY.com](http://www.TiogaCountyNY.com)

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

## FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE AUGUST 9<sup>th</sup>, 2022 AT 10:30AM

**APPROVAL OF MINUTES:** Approve minutes of the July 12<sup>th</sup>, 2022 Finance Committee

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

**OLD BUSINESS:** 2023 Treasurer's Office Budget Review

**NEW BUSINESS:** 2021 Indirect Cost Recovery Project provided by Venesky Group, CPAs.

: Purchasing Policy Review

: 2021 Audit exit conference with independent auditors scheduled for September 13<sup>th</sup> at the Finance Committee meeting

: 2013 Build America Bond payment of 1.2 million due August 15<sup>th</sup>- year nine of the 10 year bond.

: 2019 & 2020 Auction of 70 parcels Gain/Loss

**PERSONNEL:** Request

**RESOLUTIONS/PROCLAMATIONS:** Late resolutions- Accept Auction Bidders, Sale of one parcel to Land Bank, & a Personnel Request

**ADJOURNMENT:**



# TIOGA COUNTY, NEW YORK

## Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2022 08

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTM	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
---------------	-----------------	------------------	----------------	------------	--------------	------------------	-------------

A1325 410510	Gain Tax						
A1325 410810	Pilot						
A1325 410900	Int & Pen	-2,031,478	0	-2,031,478	0	-45,999.00	23.3%*
A1325 411131	Occ Tax	-1,000,000	0	-1,000,000	0	-235,822.67	88.4%*
A1325 411400	Emg 911	-9,000	0	-9,000	0	-140,772.44	85.9%*
A1325 412300	Treas Fee	0	0	0	0	-3,020.69	66.4%*
A1325 412301	Treas Fee	-20,000	0	-20,000	0	1,909.90	100.0%*
A1325 412302	Treas Fee	-55,000	0	-55,000	0	-2,592.53	87.0%*
A1325 412350	Tax Advt	-30,000	0	-30,000	0	-10,300.00	81.3%*
A1325 424010	Int & Earn	-50,000	0	-50,000	0	-3,645.00	100.0%*
A1325 426900	M7674 Int & Earn	0	0	0	0	-34,222.78	87.9%*
A1325 426901	Treas	-33,000	0	-33,000	0	388.48	31.6%*
A1325 440890	Settlement	0	0	0	0	150,871.80	100.0%*
A1325 510010	M7674 FA-ARPA	0	0	0	0	1,752,995.55	100.0%*
A1325 510020	Salary Ft	359,019	0	359,019	0	168,077.61	53.2%*
A1325 510030	Salary Pt	7,500	0	7,500	0	5,057.60	32.6%*
A1325 510050	Salary Ot	1,000	0	1,000	0	97.98	90.2%*
A1325 520050	Salary Oth	1,500	0	1,500	0	-576.90	138.5%*
A1325 520070	Calculator	160	-76	84	0	84.04	0.0%*
A1325 520200	Chairs	200	0	200	0	58.91	70.5%*
A1325 540040	Office Eq	1,000	76	1,076	0	13.09	100.0%*
A1325 540070	Books	950	0	950	0	500.00	98.6%*
A1325 540140	Car Maint	500	0	500	0	16,975.00	78.8%*
A1325 540180	Cont Svs	80,000	0	80,000	0	300.00	40.0%*
A1325 540220	Dues	500	0	500	0	179.27	100.0%*
A1325 540320	Auto Fuel	200	0	200	0	782.03	47.9%*
A1325 540330	Leased Eq	1,500	0	1,500	0	400.00	85.0%*
A1325 540350	Legal Fees	400	0	400	0	75.00	100.0%*
A1325 540390	Off Eq Mnt	500	0	500	0	100.00	85.0%*
A1325 540420	Mileage	100	0	100	0	1.478.42	13.0%*
A1325 540480	Office Sup	1,700	0	1,700	0	2,227.60	50.5%*
A1325 540480	M7674 OS-ARPA	0	450,000	450,000	0	2,159.75	93.1%*
A1325 540480	Postage	4,500	0	4,500	0	12,277.45	18.2%*
A1325 540485	Printpaper	2,300	0	2,300	0	405.67	32.4%*
A1325 540590	Serv Rnd	15,000	0	15,000	0	10,583.31	72.0%*
A1325 540630	Stat Sup	100	0	100	0	27,988.48	52.5%*
A1325 540660	Telephone	600	0	600	0	9,509.25	60.9%*
A1325 540733	Train Oth	3,300	0	3,300	0		
A1325 581088	St Ret	38,581	0	38,581	0		
A1325 583088	Social Sec	24,348	0	24,348	0		



# TIOGA COUNTY, NEW YORK

## Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2022\_08

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
General Fund							
A1325 584088	8,570	0	8,570	5,239.79	.00	3,330.59	61.1%
A1325 585588	407	0	407	232.29	.00	174.87	57.1%
A1325 586088	155,503	0	155,503	94,972.40	.00	60,530.74	61.1%
A1325 588988	102	0	102	58.24	.00	43.68	57.1%
TOTAL Treasurer	-2,608,438	450,000	-2,158,438	-3,924,027.35	41,441.27	1,724,148.45	179.9%
TOTAL General Fund	-2,608,438	450,000	-2,158,438	-3,924,027.35	41,441.27	1,724,148.45	179.9%
TOTAL REVENUES	-3,318,478	0	-3,318,478	-4,748,268.17	.00	1,429,790.62	
TOTAL EXPENSES	710,040	450,000	1,160,040	824,240.82	41,441.27	294,357.83	

# Budget Notes

Org	Obj	2022 Budget	2023 Budget	Difference	Notes
A1325 - Treasurer	410510 - Gain From Sale Of Tax Acquired	(\$60,000.00)	(\$90,000.00)	(\$30,000.00)	* <i>Flexible</i>
	410810 - Other Payments In Lieu Of Taxe	(\$2,031,477.55)	(\$2,031,477.55)	\$0.00	
	410900 - Interest & Penalties On Real P	(\$1,000,000.00)	(\$925,000.00)	\$75,000.00	Less 2021 delinquent properties.
	411131 - Tax On Hotel/Motel Room Occupa	(\$9,000.00)	(\$12,000.00)	(\$3,000.00)	
	412300 - Treasurer Fees	(\$20,000.00)	(\$28,000.00)	(\$8,000.00)	
	412301 - Treasurer Fees- Property Searc	(\$55,000.00)	(\$50,000.00)	\$5,000.00	
	412302 - Treasurer Fees- Ida Repayment	(\$30,000.00)	\$0.00	\$30,000.00	IDA 30 year repayment ended in 2022. Can be closed in 2023.
	412350 - Charges For Tax Advt & Redempt	(\$30,000.00)	(\$30,000.00)	\$0.00	
	424010 - Interest And Earnings	(\$50,000.00)	(\$75,000.00)	(\$25,000.00)	
		\$0.00	(\$20,000.00)	(\$20,000.00)	
	426100 - Fines And Forfeited Bail	\$0.00		\$0.00	
	426200 - Forfeiture Of Deposits	\$0.00		\$0.00	
	426900 - TTASC	(\$33,000.00)	(\$40,000.00)	(\$7,000.00)	
	426901 - Opioid Settlement	\$0.00	(\$75,000.00)	(\$75,000.00)	
	440890 - Federal Aid-Other	\$0.00		\$0.00	
	510010 - Fulltime	\$359,019.00	\$398,839.00	\$39,820.00	
	510020 - Part Time/Temporary	\$7,500.00	\$7,500.00	\$0.00	
	510030 - Overtime Pay Only	\$1,000.00	\$1,500.00	\$500.00	
	510050 - All Other-On Call,Cloth,Stipe,	\$1,500.00	\$3,000.00	\$1,500.00	Stephanie's purchasing stipend
	520050 - Calculator	\$160.00	\$160.00	\$0.00	
	520070 - Chairs	\$200.00	\$200.00	\$0.00	
	520150 - File Cabinets	\$0.00		\$0.00	
	520200 - Office Equipment	\$1,000.00	\$1,000.00	\$0.00	
	540040 - Books	\$950.00	\$1,000.00	\$50.00	
	540070 - Car Maintenance	\$500.00	\$500.00	\$0.00	

Org	Obj	2022 Budget	2023 Budget	Difference	Notes
A1325 - Treasurer	540140 - Contracting Services	\$80,000.00	\$80,000.00	\$0.00	
		\$0.00		\$0.00	
	540180 - Dues	\$500.00	\$600.00	\$100.00	
	540220 - Automobile Fuel	\$200.00	\$200.00	\$0.00	
	540320 - Leased/Service Equipment	\$1,500.00	\$1,600.00	\$100.00	
	540330 - Legal Fees	\$400.00	\$300.00	(\$100.00)	
	540350 - Office Equip Maintenance	\$500.00	\$500.00	\$0.00	
	540390 - Mileage Expense	\$100.00	\$100.00	\$0.00	
	540420 - Office Supplies	\$1,700.00	\$1,500.00	(\$200.00)	
	540429 - Outside Support	\$0.00		\$0.00	
	540480 - Postage	\$4,500.00	\$4,500.00	\$0.00	
	540485 - Printing/Paper	\$2,300.00	\$2,500.00	\$200.00	
	540590 - Services Rendered	\$15,000.00	\$14,000.00	(\$1,000.00)	
	540630 - Stationery Supplies	\$100.00	\$100.00	\$0.00	
	540660 - Telephone	\$600.00	\$600.00	\$0.00	
	540733 - Training/All Other	\$3,300.00	\$3,200.00	(\$100.00)	
	581088 - State Retirement Fringe	\$38,580.62	\$38,580.62	\$0.00	
	583088 - Social Security Fringe	\$24,347.70	\$24,347.70	\$0.00	
	584088 - Workers Compensation Fringe	\$8,570.38	\$8,570.38	\$0.00	
	585088 - Unemployment Insurance Fringe	\$0.00		\$0.00	
	585588 - Disability Insurance Fringe	\$407.16	\$407.16	\$0.00	
	586088 - Health Insurance Fringe	\$155,503.14	\$155,503.14	\$0.00	
	588988 - EAP Fringe	\$101.92	\$101.92	\$0.00	
	<b>Org Total:</b>	<b>(\$2,608,437.63)</b>	<b>(\$2,625,567.63)</b>	<b>(\$17,130.00)</b>	<b>*</b>
A1362 - Tax Advertising And Expenses	540010 - Advertising	\$22,000.00	\$22,000.00	\$0.00	
	540320 - Leased/Service Equipment	\$50.00	\$50.00	\$0.00	
	540330 - Legal Fees	\$4,000.00	\$4,000.00	\$0.00	

Org	Obj	2022 Budget	2023 Budget	Difference	Notes
A1362 - Tax Advertising And Expenses	540480 - Postage	\$9,000.00	\$9,000.00	\$0.00	
	540485 - Printing/Paper	\$2,500.00	\$2,500.00	\$0.00	
	<b>Org Total:</b>	<b>\$37,550.00</b>	<b>\$37,550.00</b>	<b>\$0.00</b>	
A1364 - Expense Of County Owned Proper	540140 - Contracting Services	\$2,000.00	\$2,000.00	\$0.00	
	<b>Org Total:</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	
<b>Grand total for all Orgs:</b>		<b>(\$2,568,887.63)</b>	<b>(\$2,586,017.63)</b>	<b>(\$17,130.00)</b>	

**Jerzak, Stephanie**

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**From:** vgroup email <vgroup@venesky.com>  
**Sent:** Friday, July 1, 2022 2:07 PM  
**To:** McFadden, James  
**Cc:** Jerzak, Stephanie  
**Subject:** Venesky & Company - Our Gratitude

Good Afternoon,

Our team would like to take the time to thank you for your assistance with the 2021 Indirect Cost Recovery Project. In addition, we appreciate the opportunity to provide professional services to Tioga County.

As you can see below, with your help we were able to have another very successful year!

<b>2021 Results</b>				
	<b>Social Services</b>	<b>Public Health</b>	<b>Mental Hygiene</b>	<b>Gross Claims Filed</b>
<b>Central Services</b>	\$316,091	De Minimis Rate	122,946	439,037
<b>MLR</b>	392,275	174,764	165,754	732,793
<b>Total</b>	<b>\$708,366</b>	<b>174,764</b>	<b>288,700</b>	<b>1,171,830</b>

Best Regards,

*Doug, Jack, and the Venesky Group*

6114 State Route 31  
Cicero, New York 13039  
315-698-2442  
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[www.Venesky.com](http://www.Venesky.com)

**TIOGA COUNTY**

**Cost Allocation Plan**

**Statements -- Plan Purpose, Definitions, Source and Allocation of Financial Data**

**PURPOSE**

This Cost Allocation Plan identifies, accumulates and allocates the indirect costs of centrally provided services to the departments that receive these services. The allocation of these indirect costs is made on a basis determined most equitable for each respective department. These allocated costs then become the basis for Federal and State reimbursement, where allowable.

**DEFINITIONS**

The following terms are used in this Plan:

Central Service Departments -- Departments that provide services, usually administrative in nature, to other County Departments.

Operating Departments -- Departments that provide services according to their respective purposes, primarily to the general public.

**SOURCE OF DATA**

All appropriation expenditure data are taken from the 2021 Annual Financial Report Update Document, as submitted to the New York State Office of the State Comptroller Division of Municipal Affairs. In some instances, subsidiary records provided details not itemized in the foregoing document.

Statistical data used to allocate costs are provided by the respective departments. These are extracted from departmental records or specifically assembled for the purpose of preparing this Cost Allocation Plan.

**ALLOCATION OF DATA**

The indirect cost allocation is calculated in a sequential step-down procedure, whereby costs are distributed to all benefited areas except those previously allocated. In those cases, allocations are omitted from previously allocated areas and corresponding amounts are removed from the total allocation base.

In instances where time is the basis of allocation, the appropriate Exhibit -3 schedules include a reconciliation to account for 100% of a departments time. The difference between 100% and the time utilized percentage is the percentage of time devoted to previously allocated benefited areas.

**CALCULATIONS**

Please note that all multiplication computations have been executed using ten decimal places, although the percentages shown in all columns headed "Percentage Distribution" are rounded to two decimal places for visual presentation purposes only.



**Tioga County**  
**Indirect and Employee Benefit Costs & Rates**  
**Year Ended December 31, 2021**

Schedule A

**Exhibit A-2**

<b><u>Operating Department:</u></b>	<b>Total Indirect Costs</b>	<b>Indirect Costs as a Percentage of Personal Services</b>	<b>Indirect Costs as a Percentage of Personal Services and Employee Benefits</b>
Legislative Board	\$ 55,058	35.91%	15.96%
District Attorney	94,053	17.52%	12.13%
Public Defender	93,151	18.17%	11.92%
Medical Examiners and Coroners	28,552	112.04%	64.15%
County Clerk	99,098	22.33%	11.75%
Elections	93,830	45.72%	27.16%
Other General Government Support	103,971	19.34%	11.40%
Community College	14,505	0.00%	0.00%
Sheriff	423,473	15.60%	8.44%
Probation	144,878	18.45%	10.32%
Jail	328,206	12.16%	7.35%
Fire	42,073	215.16%	119.59%
Other Public Safety	186,300	27.44%	18.34%
Education of Handicapped Children	17,980	0.00%	0.00%
Public Health	144,350	10.83%	6.02%
Mental Hygiene	122,946	6.81%	4.10%
Other Transportation	16,277	0.00%	0.00%
Social Services	316,091 (a)	XXXX	XXXX
Child Advocacy Center	10,633	16.92%	10.21%
Veterans Service	24,715	40.81%	25.08%
Sealers of Weights and Measures	7,477	50.60%	43.28%
Other Economic Assistance	54,761	23.08%	16.42%
Youth Program	1,087	0.00%	0.00%
Other Culture and Recreation	15,671	325.26%	250.46%
Planning	12,191	8.51%	5.36%
Refuse & Garbage	10,795	18.25%	11.61%
Other Home and Community Service	2,583	0.00%	0.00%
All Others	2,200,748	XXXX	XXXX
Employment Center (WIA)	26,553	17.74%	9.13%
County Road Fund	153,684	18.53%	9.64%
Road Machinery Fund	62,021	32.38%	17.44%
Self Insurance Fund	29,574	32.36%	20.96%
Total Allocated Indirect Costs	<u>\$ 4,937,285</u>		

**Overall Indirect Cost Rate as a % of Personal Services:**

Total allocated indirect costs	\$ 4,937,285	
Total personal services - all funds	\$ 19,724,783	= <span style="border: 1px solid black; padding: 2px;">25.03%</span>

**Overall Indirect Cost Rate as a % of Total Direct Costs (less equipment):**

Total allocated indirect costs	\$ 4,937,285	
Total direct costs (less equipment)	\$ 58,747,375	= <span style="border: 1px solid black; padding: 2px;">8.40%</span>

**Overall Employee Benefit Rate (b):**

Total employee benefits - all funds	\$ 14,719,536	
Total personal services - all funds	\$ 19,724,783	= <span style="border: 1px solid black; padding: 2px;">74.62%</span>

**Notes:**

The Indirect Cost Rates can be used to determine County matching funds, for grant applications and/or as a basis to bill for services to include other than direct costs.

The total personal services, total direct costs (less equipment), and total employee benefits within the calculations above are derived from Exhibit A-6.

(a) See Appendix for Social Services information.

(b) Amounts used in employee benefit calculation above may include some adjustments necessary for proper cost accounting.