

AGENDA
MANAGEMENT & FINANCE COMMITTEE
MONDAY, NOVEMBER 22, 2021 AT 10:00 AM

COMMITTEE MEMBERS: Barnes-Chair, Lausell, **Howell-excused**, Rondinaro, Blowers.
ALSO PRESENT: Timothy O’Hearn, County Administrator
STAFF ADVISOR/MINUTES: Stacy Husted, Clerk

- I. Presentation - We the People of Schuyler County to present signed petitions.
- II. TREASURER – Holley Sokolowski
 - A. Sales Tax Report (see attached)
 - B. Financial System Update.
 - C. Resolution – Authorize additional cash drawer (see attached)
- III. REAL PROPERTY TAX AGENCY – Kelly Anderson
 - A. Report of the corrections, refunds and credits processed
 - B. Resolution – Authorize two-year contract with Systems Development Group, Inc. for Image Mate Online software support hosting (see attached)
 - C. Resolution – Authorize Town of Hector delinquent water bills to be charged on the January 2022 Town and County Tax Bills (see attached)
 - D. Resolution – Authorize Town of Reading delinquent sewer and water bills to be charged on the January 2022 Town and County Tax Bills (see attached)
- IV. PERSONNEL OFFICE - Lorry Johnson
 - A. Discussion – BPAS Actuarial and Pension Services, LLC contract.
- V. LEGISLATURE – Stacy Husted
 - A. Resolution – Authorize distribution of Mortgage Tax Receipts Pursuant to Section 261 of the New York State Tax Law for the period of April 1, 2021 through September 30, 2021 (see attached)
 - B. Resolution – Set Dates – 2021 Year End Meeting and the 2022 Organizational Meeting of the Schuyler County Legislature (see attached)
 - C. Motion--Authorize renewing the contract with the Lamoka/Waneta Lakes Protection and Rehabilitation District for administrative services, in the amount of \$1,000 to the district, for the term January 1, 2022 through December 31, 2022.
- VI. COUNTY ATTORNEY – Steven J. Getman
 - A. Nothing submitted.
- VII. COUNTY CLERK/DMV - Theresa Philbin
 - A. Nothing submitted.
- VIII. ELECTIONS – Carolyn Elkins & Joseph Fazzary
 - A. Nothing submitted.
- IX. INFORMATION TECHNOLOGY – Chris Caccia
 - A. Nothing submitted.
- X. RECORDS MANAGEMENT – Peggy Tomassi
 - A. Nothing submitted.
- XI. PURCHASING – Elizabeth Guild
 - A. No business.
- XII. COUNTY ADMINISTRATOR – Fonda Chronis, Deputy
 - A. Resolution – Authorize Allocating 2020 unassigned/unappropriated Fund Balance from the General Fund to Certain Committed Reserves (see attached)
 - B. Discussion – Performing Arts Center (Middle School Auditorium)



Schuyler County

Sales Tax History 2021

County Share of Sales Tax (80%)



11/15/2021

H. Sokolowski

	Actual Payments from NYS for Sales Tax Revenues					2021 County Share	Prior Year Variance
	2017	2018	2019	2020	2021	2021	
JANUARY	535,286.19	536,519.37	559,421.73	614,880.48	522,638.91	418,111.13	
	115,199.34	128,797.61	126,830.03	139,774.70	138,845.93	111,076.74	
TOTAL JANUARY	650,485.53	665,316.98	686,251.76	754,655.18	661,484.84	529,187.87	87.65%
FEBRUARY	452,938.14	495,795.89	486,350.68	531,658.92	525,607.40	420,485.92	
	89,357.05	100,456.12	98,386.88	120,381.14	110,549.38	88,439.50	
TOTAL FEBRUARY	542,295.19	596,252.01	584,737.56	652,040.06	636,156.78	508,925.42	97.56%
MARCH	646,199.01	709,647.37	713,638.73	943,125.28	807,652.86	646,122.29	
	162,139.77	185,414.61	172,698.40	186,349.19	182,101.47	145,681.18	
TOTAL MARCH	808,338.78	895,061.98	886,337.13	1,129,474.47	989,754.33	791,803.47	87.63%
TOTAL 1ST QTR	2,001,119.50	2,156,630.97	2,157,326.45	2,536,169.71	2,287,395.95	1,829,916.76	90.19%
APRIL	564,183.01	579,624.26	630,496.46	436,312.75	489,384.52	391,507.62	
	105,032.77	149,067.38	152,657.99	92,322.65	182,371.08	145,896.86	
TOTAL APRIL	669,215.78	728,691.64	783,154.45	528,635.40	671,755.60	537,404.48	127.07%
MAY	566,996.76	608,692.44	630,242.65	406,016.39	686,125.88	548,900.70	
	125,044.13	131,557.73	152,701.07	66,709.96	159,819.72	127,855.78	
TOTAL MAY	692,040.89	740,250.17	782,943.72	472,726.35	845,945.60	676,756.48	178.95%
JUNE	456,165.18	440,011.43	456,665.41	508,947.07	1,076,835.78	861,468.62	
	456,356.50	504,684.54	520,065.23	395,682.86	533,181.99	426,545.59	
	286,361.21	342,552.87	340,869.23	232,372.92	391,048.01	312,838.41	
TOTAL JUNE	1,198,882.89	1,287,248.84	1,317,599.87	1,137,002.85	2,001,065.78	2,001,065.78	175.99%
TOTAL 2ND QTR	2,560,139.56	2,756,190.65	2,883,698.04	2,138,364.60	3,518,766.98	3,215,226.74	164.55%
TOTAL YEAR TO DATE	4,561,259.06	4,912,821.62	5,041,024.49	4,674,534.31	5,806,162.93	5,045,143.50	124.21%
JULY	804,645.11	889,780.21	1,028,154.20	794,749.56	972,868.87	778,295.10	
	174,244.60	211,950.98	193,740.65	185,877.02	213,151.73	170,521.38	
TOTAL JULY	978,889.71	1,101,731.19	1,221,894.85	980,626.58	1,186,020.60	948,816.48	120.95%
AUGUST	772,289.87	857,602.73	937,326.39	774,025.90	1,017,920.32	814,336.26	
	194,171.95	175,497.79	207,032.65	175,746.94	196,050.30	156,840.24	
TOTAL AUGUST	966,461.82	1,033,100.52	1,144,359.04	949,772.84	1,213,970.62	971,176.50	127.82%
SEPTEMBER	1,175,775.24	1,226,984.29	1,067,774.66	1,424,628.19	1,857,938.42	1,486,350.74	
	368,417.04	374,320.71	431,913.61	323,322.77	440,834.53	352,667.62	
TOTAL SEPTEMBER	1,544,192.28	1,601,305.00	1,499,688.27	1,747,950.96	2,298,772.95	1,839,018.36	131.51%
TOTAL 3RD QTR	3,489,543.81	3,736,136.71	3,865,942.16	3,678,350.38	4,698,764.17	3,759,011.34	127.74%
TOTAL YEAR TO DATE	8,050,802.87	8,648,958.33	8,906,966.65	8,352,884.69	10,504,927.10	8,804,154.84	125.76%
OCTOBER	629,899.92	674,885.89	741,678.27	697,766.37	797,708.03	638,166.42	
	128,276.86	143,766.90	129,324.40	151,756.31	159,877.20	127,901.76	
TOTAL OCTOBER	758,176.78	818,652.79	871,002.67	849,522.68	957,585.23	766,068.18	112.72%
NOVEMBER	634,344.52	695,744.92	648,392.35	617,726.28	0.00	0.00	
	130,011.09	132,339.44	144,032.94	147,371.29	0.00	0.00	
TOTAL NOVEMBER	764,355.61	828,084.36	792,425.29	765,097.57	0.00	0.00	0.00%
DECEMBER	532,123.67	485,801.44	668,627.09	923,244.23	0.00	0.00	
	316,996.80	327,922.13	331,878.01	330,166.24	0.00	0.00	
	282,249.36	336,478.80	357,932.14	303,359.66	0.00	0.00	
TOTAL DECEMBER	1,131,369.83	1,150,202.37	1,358,437.24	1,556,770.13	0.00	0.00	0.00%
TOTAL 4TH QTR	2,653,902.22	2,796,939.52	3,021,865.20	3,171,390.38	957,585.23	766,068.18	30.19%
GRAND TOTAL	10,704,705.09	11,445,897.85	11,928,831.85	11,524,275.07	11,462,512.33	9,570,223.02	99.46%
BUDGET ESTIMATE	10,400,000.00	10,718,416.00	11,350,000.00	11,900,000.00	11,000,000.00	8,800,000.00	
% OF GRAND TOTAL	102.93%	106.79%	105.10%	96.84%	104.20%		County Sales Tax Comparison

RE: AUTHORIZE ADDITIONAL CASH DRAWER - TREASURER'S DEPARTMENT

WHEREAS, the County's new financial system is best utilized by staff members operating individual cash drawers, and

WHEREAS, the provision for separate cash drawers for each employee responsible for collecting cash is considered a fiscal management "best practice," pursuant to the New York State Division of Local Government and School Accountability, Local Government Management Guide, and

WHEREAS, this will be an improvement for procedures and fiscal accountability.

NOW, THEREFORE, BE IT RESOLVED, that an additional cash drawer in the amount of \$200.00 be supplied to the Treasurer's Office.

RE: AUTHORIZE TOWN OF HECTOR DELINQUENT WATER BILLS TO BE CHARGED ON THE JANUARY 2022 TOWN AND COUNTY TAX BILLS – REAL PROPERTY TAX SERVICE DEPARTMENT

WHEREAS, the Town of Hector is desirous of having those delinquent in payment of water bills be charged on the 2022 Town and County tax bill, per Town of Hector Resolution No. ____, as a separate item for the amount of the arrears.

NOW, THEREFORE, BE IT RESOLVED, that the delinquent water bills for the Town of Hector be added to the January 2022 Town and County tax bills as a separate item for the amount of the arrears, provided by Town Law Section 198.

RE: AUTHORIZE TOWN OF READING DELINQUENT SEWER AND WATER BILLS TO BE CHARGED ON THE JANUARY 2022 TOWN AND COUNTY TAX BILLS – REAL PROPERTY TAX SERVICE DEPARTMENT

WHEREAS, certain property owners in the Town of Reading are delinquent in paying their sewer and water bills, and

WHEREAS, the Town of Reading is desirous of having those delinquent in payment of sewer and water bills be charged on the 2022 Town and County tax bills as shown in the Town of Reading Resolution No. ____.

NOW, THEREFORE, BE IT RESOLVED, that the delinquent sewer and water bills from the Town of Reading be added to the January 2022 Town and County tax bill as a separate item for the arrears, as provided by Town Law Section 198.

RE: AUTHORIZE DISTRIBUTION OF MORTGAGE TAX RECEIPTS PURSUANT TO SECTION 261 OF THE NEW YORK STATE TAX LAW FOR THE PERIOD OF APRIL 1, 2021 THROUGH SEPTEMBER 30, 2021

WHEREAS, the County Clerk and Treasurer have presented their report concerning mortgage tax receipts for the period April 1, 2021 through September 30, 2021, pursuant to Section 261 of the New York State Tax Law, and the same has been apportioned to the various municipalities thereto.

NOW, THEREFORE, BE IT RESOLVED, that the County Treasurer be, and hereby is, authorized to pay the respective towns and villages of Schuyler County those amounts listed below.

**MORTGAGE TAX DISTRIBUTION AMONG TOWNS AND VILLAGE
APRIL 1, 2021 THROUGH SEPTEMBER 30, 2021**

<u>TOWNS</u>	<u>Amount Due</u>	<u>VILLAGES</u>	<u>Amount Due</u>
Catharine	\$13,083.80	Burdett	\$1,498.48
Cayuta	\$1,782.91	Montour Falls	\$5,005.49
Dix	\$29,845.07	Odessa	\$1,887.78
Hector	\$87,940.22	Watkins Glen	\$10,700.23
Montour	\$14,574.50		
Orange	\$9,164.13		
Reading	\$20,851.37		
Tyrone	\$51,003.57		
TOTALS	\$228,245.57		\$19,091.98

RE: SET DATES - 2021 YEAR END MEETING AND THE 2022 ORGANIZATIONAL MEETING OF THE SCHUYLER COUNTY LEGISLATURE

BE IT RESOLVED, that the final meeting of the year 2021 for the Schuyler County Legislature be held on **Monday, December 27, 2021, at 9:00 a.m.** and that appropriate legal notice be published in the official newspaper of the County, and

BE IT FURTHER RESOLVED, that the 2022 Organizational Meeting of the Schuyler County Legislature shall be held on Wednesday, January 5, 2022 at 9:00 a.m. and that appropriate legal notice be published in the official newspaper of the County.

RE: AUTHORIZE ALLOCATING UNASSIGNED/UNAPPROPRIATED FUND BALANCE FROM THE GENERAL FUND TO CERTAIN COMMITTED RESERVES – COUNTY ADMINISTRATOR’S DEPARTMENT

WHEREAS, Schuyler County’s financial performance for the fiscal year 2020 has been reported to the Legislature by independent audit, and

WHEREAS, the Schuyler County Legislature has accepted such audit, and finds sufficient Unassigned/Unappropriated Fund Balance in the General fund as reported for fiscal year end December 31, 2020.

NOW, THEREFORE, BE IT RESOLVED, that the Schuyler County Legislature directs the County Treasurer to appropriate the following amounts to the listed Committed Reserve Funds from Unassigned/Unappropriated Fund Balance of the General Fund:

\$1,000,000 to the Facilities and Grounds Reserve, and
\$200,000 to the Economic Development Reserve, and
\$300,000 to the Contingency and Tax Stabilization Reserve.