TREASURER’S OFFICE DUTIES
COUNTY CHARTER

ARTICLE IV – DEPARTMENT OF FINANCE

SECTION 402, POWERS AND DUTIES. The County Treasurer Shall:

➢ Be the Chief fiscal officer of the County and have charge of the administration of all its financial affairs (other than budget);

➢ Collect, receive, have custody of, deposit, invest, and disburse all fees, revenues, and other funds of the county for which the County is responsible;

➢ Submit to the County legislature annually a complete financial statement containing a general balance sheet for the County;

➢ Perform all duties including, but not limited to, collection of taxes required by any law to be performed by a County Treasurer;

➢ Be the chief accounting and auditing officer of the County;

➢ Have all the powers and duties conferred upon a public administrator pursuant to the Surrogate’s Court Act of New York;

➢ Annually audit the financial records and accounts of all officers and employees charged with any duty relating to Count funds.
TREASURER’S OFFICE ORGANIZATION

Treasurer + Administrative Assistant to Treasurer

Tax Office - Deputy Treasurer + 3 Staff - Public Office, Open to the Public
* Collect Current and Delinquent Taxes, Article 9 NYS RPTL
* Tax Enforcement Activities, Article 11 NYS RPTL
* Tax Clearances for Real Estate Transactions
* Community College Residency Certificates (COR’s)
* Other (Hotel/Motel Tax, Sales Tax, Bail, General Receipts, Unclaimed/Abandoned Funds; T&A funds

Accounting & Finance - Controller + 3.5 Staff
* Countywide Payroll & Accounts Payable (2 FTEs)
* General Ledger Accounting (all subsidiary ledgers)
* Prepare Financial Statements, AUD, Official Statement
* Manages various County Assets, Investments, & Debt
* Shared Financial Services (Towns, Other Muni’s)
* Manage county Capital Project fund and project accounts
* Technical assistance and support to department fiscal staff
2020 ACHIEVEMENTS

➢ Office remained open as an “essential business” and maintained public office hours throughout various COVID phases (Changes to physical space; procedures; hours);

➢ Web page updated and numerous online services added or enhanced to facilitate online transactions (expanded online payments, community college certificates (COR), tax clearances, other);

➢ Implemented several new procedures including for Tax Clearances, COR’s, and Accounts Payable;

➢ Implemented a Refinance Program for Taxpayer Installment Agreements in response to COVID;

➢ Transitioned to 100% online Property Tax Auction in July 2020, netting a gain of $933,784 (vs. budgeted $375,000);

➢ Administration of 26 estates (21 active) including 3 real property listings/sales; conferences with Surrogate’s Court; Bank Accounts, Estate Inventories, and other legal filings.
2020 ACHIEVEMENTS

➢ 2019 Comprehensive Financial Report (CAFR) and other audits on time (clean audits);

➢ 2019 Annual Update Document (AUD) filed with NYS Comptroller (OSC No Designation FSS);

➢ All other required filings (estates, trust accounts, abandoned property, indigent legal services, sales tax) – See 2021 Budget Message;

➢ Maintained A1 Moody’s Bond Rating as of September 20, 2020 rating update;

➢ 4 Debt instruments issued in 2020 (vs. 1 or 2) (2 BANS, GO Public Improvement Bond, 1 Refinance);

➢ Implementation of Cash Vest system and numerous cash management improvements, including upgrade to rebate cards and consolidation of bank accounts (+ others);

➢ Aggregation of data and statistics (decision-making).
<table>
<thead>
<tr>
<th><strong>Property Tax Collection Activities</strong></th>
<th><strong>2019</strong></th>
<th><strong>2020 YTD</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Tax Clearances Processed</td>
<td>1552</td>
<td>1505</td>
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<tr>
<td>Delinquent Property Tax Liens Filed</td>
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<td>Foreclosure Mailings processed as required by NYS RPTL Article 11</td>
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<td>4434</td>
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<tr>
<td>Number of Title Abstracts (outside vendor)</td>
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<td>725</td>
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<tr>
<td>New Installment Agreements</td>
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<tr>
<td>Number of Active Installment Agreements</td>
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<td>281</td>
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<tr>
<td>Defaulted Installments Agreements</td>
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<td>161</td>
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<tr>
<td>Defaulted Installments (# of Parcels)</td>
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<td>252</td>
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<td>New Repurchase Agreements</td>
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<td>68</td>
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<tr>
<td>Number of Properties Foreclosed</td>
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<td>140</td>
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<tr>
<td>Number of Properties to County Auction</td>
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<td>Auction Properties Sold</td>
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<td>Auction Sale, Gain on Sale (Proceeds Less Delinquent Taxes)</td>
<td>$234,591.75</td>
<td>$933,784.00</td>
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**Sale Tax**
- Sales Tax Collected (2019 Total; 2020 at 10-31) $62,477,970.83 $44,530,294.90
- Sales Tax Distributions to other Municipalities $16,696,112.37 $12,256,963.68

**Community College Activities**
- Total CC Taxes Levied $3,450,000.00 $2,909,404.00
- Total CC College Bills Received and Paid $3,349,714.00 $2,818,068.29
- Certificates of Residency Processed (COR's) 3,787 1,728
- Number of Student Charges Processed 3,670 NA
- Full-Time Equivalent Students (Credit Hours) in 2019 988.20 NA
- Average Cost per Full Time Equivalent Student $3,389.71 NA

**Occupancy Tax**
- Occupancy Tax Collected in 2019 $657,804.26 $221,686.29
- Number of Lodging Facilities Collecting Tax in 2019 18 24

**Accounting and Finance Statistics**
- Number of General Journal Entries 1032 610
- Number of Cash Journal Entries 1710 1459
- Average # of Employees (Payroll Processing) 1026 984
- Number of Employee W2 Wage Statements 1572 NA
- Number of 1095c Forms (Employer Provided Health Insurance) 1254 NA
- # of 1099 Misc Forms (Vendors) 266 NA
## 2019 & 2020 Delinquent Tax Collection Activity Summary:

<table>
<thead>
<tr>
<th>Town of</th>
<th>2020 Unpaid</th>
<th>Warrant Total</th>
<th>% Delinquency</th>
<th>2019 Unpaid</th>
<th>Warrant Total</th>
<th>% Delinquency</th>
<th>Unpaid % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ashland</td>
<td>116,574.20</td>
<td>864,033.12</td>
<td>13%</td>
<td>57,408.51</td>
<td>847,661.20</td>
<td>7%</td>
<td>103.06%</td>
</tr>
<tr>
<td>Baldwin</td>
<td>68,171.76</td>
<td>737,990.40</td>
<td>9%</td>
<td>60,080.86</td>
<td>697,360.81</td>
<td>9%</td>
<td>13.47%</td>
</tr>
<tr>
<td>Big Flats</td>
<td>381,747.28</td>
<td>10,530,001.53</td>
<td>4%</td>
<td>315,140.91</td>
<td>9,909,899.61</td>
<td>3%</td>
<td>21.14%</td>
</tr>
<tr>
<td>Catlin</td>
<td>186,934.18</td>
<td>2,223,768.58</td>
<td>8%</td>
<td>183,052.51</td>
<td>2,223,768.58</td>
<td>8%</td>
<td>2.12%</td>
</tr>
<tr>
<td>Chemung</td>
<td>183,716.46</td>
<td>1,871,048.36</td>
<td>10%</td>
<td>158,378.73</td>
<td>1,813,471.97</td>
<td>9%</td>
<td>16.00%</td>
</tr>
<tr>
<td>Elmira City (County Tax)</td>
<td>916,979.50</td>
<td>6,931,628.46</td>
<td>13%</td>
<td>722,829.83</td>
<td>6,949,102.78</td>
<td>10%</td>
<td>26.86%</td>
</tr>
<tr>
<td>Elmira</td>
<td>243,121.34</td>
<td>6,061,078.45</td>
<td>4%</td>
<td>251,747.04</td>
<td>5,869,816.36</td>
<td>4%</td>
<td>-3.43%</td>
</tr>
<tr>
<td>Erin</td>
<td>203,399.15</td>
<td>1,682,159.80</td>
<td>12%</td>
<td>153,825.94</td>
<td>1,475,505.70</td>
<td>10%</td>
<td>32.23%</td>
</tr>
<tr>
<td>Horseheads</td>
<td>1,325,968.13</td>
<td>15,134,266.29</td>
<td>9%</td>
<td>1,062,010.91</td>
<td>14,485,124.99</td>
<td>7%</td>
<td>24.85%</td>
</tr>
<tr>
<td>Southport</td>
<td>367,098.15</td>
<td>5,434,965.90</td>
<td>7%</td>
<td>317,623.89</td>
<td>5,218,765.18</td>
<td>6%</td>
<td>15.58%</td>
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<tr>
<td>Van Etten</td>
<td>178,410.39</td>
<td>1,506,146.72</td>
<td>12%</td>
<td>202,014.95</td>
<td>1,455,521.14</td>
<td>14%</td>
<td>-11.68%</td>
</tr>
<tr>
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<td>228,801.38</td>
<td>2,946,623.37</td>
<td>8%</td>
<td>183,011.05</td>
<td>2,695,668.16</td>
<td>7%</td>
<td>25.02%</td>
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<tr>
<td>City of Elmira (2019 City Tax, est)</td>
<td>1,739,904.73</td>
<td>18,636,989.60</td>
<td>9%</td>
<td>1,551,873.48</td>
<td>18,880,404.04</td>
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<tr>
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<td>2,981,712.07</td>
<td>27,459,790.23</td>
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<tr>
<td>County Collects:</td>
<td>9,226,184.79</td>
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<tr>
<td>Change Yr/Yr - Dollar</td>
<td>1,273,164.62</td>
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<tr>
<td>Change Yr/Yr - %</td>
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2019 & 2020 Delinquent Tax Collection

County Collects: 7,953,020.17
Change Yr/Yr - Dollar 1,273,164.62
Change Yr/Yr - % 15.01%

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<tr>
<td>Change Yr/Yr - %</td>
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<td>Community College Paid</td>
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<td>Town</td>
<td>Charged to Town Account</td>
<td>Certificates</td>
<td>FTE's</td>
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<td>Tompkins Cortland CC</td>
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<td>Sullivan County CC</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$3,349,714</strong></td>
<td></td>
<td><strong>$3,349,714</strong></td>
<td><strong>3,787</strong></td>
<td><strong>988.20</strong></td>
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</tr>
</tbody>
</table>

Residency Certificates Processed 2019: 3,787
FTE’s 2019: 988.20

Average Cost per Full Time Equivalent (FTE): $3,389.71
## Treasurer’s Office Investments

### 2020 Investment and Earnings Summary

<table>
<thead>
<tr>
<th>CD#</th>
<th>Issue Date</th>
<th>Maturity Date</th>
<th>Original Investment</th>
<th>Interest Earned</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>12/23/19</td>
<td>01/22/20</td>
<td>2,085.43</td>
<td>2,085.43</td>
</tr>
<tr>
<td>2</td>
<td>12/23/19</td>
<td>01/22/20</td>
<td>2,085.43</td>
<td>2,085.43</td>
</tr>
<tr>
<td>3</td>
<td>12/31/19</td>
<td>01/30/20</td>
<td>1,715.84</td>
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</tr>
<tr>
<td>4</td>
<td>12/31/19</td>
<td>01/30/20</td>
<td>1,715.84</td>
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<td>02/26/20</td>
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<tr>
<td>9</td>
<td>01/27/20</td>
<td>02/26/20</td>
<td>2,505,878.45</td>
<td>3,107.29</td>
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<td>01/27/20</td>
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<td>2,505,878.45</td>
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<tr>
<td>11</td>
<td>01/27/20</td>
<td>02/26/20</td>
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<td>3,107.29</td>
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<td>02/26/20</td>
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<td>9,859.75</td>
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<td>03/09/20</td>
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<td>03/09/20</td>
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<td>9,859.75</td>
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<tr>
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<td>03/09/20</td>
<td>01/28/20</td>
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<td>9,859.75</td>
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<tr>
<td>21</td>
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<td>01/28/20</td>
<td>3,600,000.00</td>
<td>9,859.75</td>
</tr>
</tbody>
</table>

### Note:
- Nov 2020 30 Day Treasury at 10% - CD Rates at 28 (4 Wks to .40 (13. 26 Wks) - ICS Rate at .35 (100% liquid)
- CDARS - Certificate of Deposit Account Registry Service
- ICS - Insured Cash Sweep
**TREASURER’S OFFICE STATISTICS**

**CASH DISBURSEMENTS**

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
</tr>
</thead>
<tbody>
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<td><strong>Weekly Audit Disbursements</strong></td>
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<tr>
<td>Checks issued</td>
<td>16,182 $94,584,522.52</td>
<td>15,329 $105,204,734.85</td>
<td>15,938 $137,627,923.69</td>
<td>14,734 $113,724,077.61</td>
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<tr>
<td>Change</td>
<td>-</td>
<td>(853)</td>
<td>609</td>
<td>(1,204)</td>
</tr>
<tr>
<td>EFT trans</td>
<td>486 $1,246,677.20</td>
<td>632 $1,286,216.96</td>
<td>765 $1,254,854.11</td>
<td>728 $1,298,824.72</td>
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<tr>
<td>Change</td>
<td>-</td>
<td>146</td>
<td>133</td>
<td>(37)</td>
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<tr>
<td>Total</td>
<td>16,668 $95,831,199.72</td>
<td>15,961 $106,490,951.81</td>
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<td>15,462 $115,022,902.33</td>
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<td>9,116 $7,616,258.74</td>
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<td>8,159 $7,001,203.29</td>
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<tr>
<td>Change</td>
<td>-</td>
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<td>(319)</td>
<td>(417)</td>
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<td>29,360 $28,348,028.61</td>
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<tr>
<td>Change</td>
<td>-</td>
<td>414</td>
<td>670</td>
<td>(168)</td>
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<tr>
<td>Total</td>
<td>37,560 $33,109,214.86</td>
<td>37,336 $33,864,091.21</td>
<td>37,867 $36,143,254.70</td>
<td>37,102 $36,815,588.14</td>
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<tr>
<td><strong>Trust</strong></td>
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<td></td>
<td></td>
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<tr>
<td>Checks issued</td>
<td>124 $123,525.00</td>
<td>154 $129,325.34</td>
<td>97 $133,300.00</td>
<td>117 $137,790.00</td>
</tr>
<tr>
<td>Change</td>
<td>-</td>
<td>30</td>
<td>(57)</td>
<td>20</td>
</tr>
<tr>
<td>Total</td>
<td>124 $123,525</td>
<td>184 $135,126</td>
<td>40 $137,275</td>
<td>137 $142,280</td>
</tr>
<tr>
<td><strong>Accounts Payable / Payroll Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Checks</td>
<td>25,422 $102,324,306.26</td>
<td>23,961 $112,261,209.64</td>
<td>24,194 $144,762,426.98</td>
<td>22,593 $121,329,487.14</td>
</tr>
<tr>
<td>Change</td>
<td>-</td>
<td>(1,461)</td>
<td>233</td>
<td>(1,601)</td>
</tr>
<tr>
<td>EFT</td>
<td>28,930 $26,739,633.32</td>
<td>29,490 $28,223,158.72</td>
<td>30,293 $30,396,905.52</td>
<td>30,086 $30,646,853.33</td>
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<tr>
<td>Change</td>
<td>9</td>
<td>560</td>
<td>803</td>
<td>(205)</td>
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<tr>
<td>Total</td>
<td>54,352 $129,063,939.58</td>
<td>53,461 $140,490,168.70</td>
<td>54,430 $175,163,307.16</td>
<td>52,701 $151,980,840.47</td>
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</tbody>
</table>
# TREASURER’S OFFICE STATISTICS
## CASH DISBURSEMENTS – DSS & BANK ACCOUNTS

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Indirect Welfare</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Checks</td>
<td>5,083 $ 9,387,578.85</td>
<td>4,453 $ 8,168,224.53</td>
<td>4,136 $ 7,403,686.65</td>
<td>3,891 $ 7,911,213.16</td>
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<tr>
<td>Change</td>
<td>-</td>
<td>(630) $ (1,219,354)</td>
<td>(317) $ (764,538)</td>
<td>(245) $ 507,527</td>
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<tr>
<td><strong>Public Assistance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change</td>
<td>-</td>
<td>1,675 $ 554,954</td>
<td>(4,745) $ (458,437)</td>
<td>2,990 $ (316,931)</td>
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<tr>
<td><strong>Direct Welfare</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Checks</td>
<td>5,583 $ 2,020,189.26</td>
<td>8,047 $ 2,465,465.90</td>
<td>5,514 $ 1,893,415.00</td>
<td>5,441 $ 1,923,978.92</td>
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<tr>
<td>Change</td>
<td>-</td>
<td>2,464 $ 445,277</td>
<td>(2,533) $ (572,051)</td>
<td>(73) $ 30,564</td>
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<tr>
<td><strong>Key Bank - Adoption</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Checks</td>
<td>1,550 $ 2,627,436.42</td>
<td>1,598 $ 2,859,740.40</td>
<td>1,624 $ 2,851,355.70</td>
<td>1,647 $ 2,805,550.05</td>
</tr>
<tr>
<td>Change</td>
<td>-</td>
<td>48 $ 232,304</td>
<td>(8,385) $ (45,606)</td>
<td>23 $ 176,334</td>
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<tr>
<td><strong>DSS Total</strong></td>
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<tr>
<td>Checks / EFTs DSS</td>
<td>31,006 $ 17,207,557.67</td>
<td>34,563 $ 17,220,738.21</td>
<td>26,994 $ 15,416,327.49</td>
<td>29,689 $ 15,591,661.21</td>
</tr>
<tr>
<td>Change</td>
<td>3,557 $ 13,181</td>
<td>(7,959) $ (1,804,411)</td>
<td>2,695 $ 175,334</td>
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## Chemung County Bank Account / Collateral Schedule
as of October 31, 2020

<table>
<thead>
<tr>
<th>BANK SUMMARY</th>
<th>TREAS</th>
<th>DEPT</th>
<th>TOTAL</th>
<th>ACCOUNT TYPE</th>
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<td>Chemung Canal Trust Company</td>
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<td>39</td>
<td>Checking, Savings (NOW), ICS, Certificate of Deposit</td>
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<td>JP Morgan Chase</td>
<td>7</td>
<td>2</td>
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<td>Checking, Savings, Certificate of Deposit</td>
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<tr>
<td>Five Star Bank</td>
<td>2</td>
<td>5</td>
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<td>Checking, Money Market Account, Certificate of Deposit</td>
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<td>Key Bank</td>
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<td>Money Market Account</td>
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<tr>
<td><strong>Total</strong></td>
<td>27</td>
<td>29</td>
<td>56</td>
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2021 GOALS

➢ Tax Collection Software Upgrade (select and implement new tax collection software).
➢ Implement GASB 84 and Workers Compensation Actuary valuation (for YE 12-31-20).
➢ Continue to assess staffing plan and operations for 2021 and 2022 challenges (COVID, Payroll, Shared Services).
➢ Implement new IMCA Deferred Compensation Plan and EZ Link Platform (joint project, with HR).
➢ Implement AirBnB Voluntary Collection Agreement for Hotel/Motel Occupancy Tax and initiate Host Compliance cost/benefit analysis.
➢ Continue to monitor and implement Cash Vest recommendations, including increased ACH payments and other cash management strategies.
➢ Continue statistical and data collection; review and improve Treasurer’s Office policies by developing standardized processes and training program(s) for county fiscal staff (AP, Payroll).
2021 TREASURER’S OFFICE BUDGET HIGHLIGHTS

➢ 2021 Revenue remains relatively flat versus 2020 Amended at $610,400. Note change from 2018.
   > Spike in 2020 Auction (GAIN)
   > Fee Income
   > Other General Income
   > Shared Services

➢ 2021 Expenses up $38,696 versus 2020 Amended Budget.
   > Staffing & Payroll - (10.5 FTEs) up $27,191 (3.8%)
     Change from 2018 is 1.5%
   > OTPS Expenditures down $69,576 (19.8%)
   > Fringe Benefits up $80,081 (25.5%)(Medical Ins)

➢ Overall $36,446 increase in net Dept cost from 2020 Amended Budget. Note change from 2018 and 2019.
## Budget Worksheet Report

### Budget Year 2021

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Description</th>
<th>2018 Actual Amount</th>
<th>2019 Actual Amount</th>
<th>2020 Amended Budget</th>
<th>2021 Recommended</th>
</tr>
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<tbody>
<tr>
<td><strong>FUND 10 - (A) GENERAL FUND</strong></td>
<td><strong>REVENUE</strong></td>
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<td>41051</td>
<td>GAIN FR SALE OF TAX ACQ P</td>
<td>(4,145.13)</td>
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<td>17,500.00</td>
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<td>42798</td>
<td>SHARED SERVICES REVENUE</td>
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<td>68,500.00</td>
<td>68,500.00</td>
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<td>MISCELLANEOUS LOCAL SOURCES Totals</td>
<td>$64,750.00</td>
<td>$65,000.00</td>
<td>$68,500.00</td>
<td>$68,500.00</td>
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<tr>
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<td>.00</td>
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## Budget Worksheet Report

**Budget Year 2021**

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Description</th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Amended</th>
<th>2021 Recommended</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Amount</td>
<td>Amount</td>
<td>Budget</td>
<td></td>
</tr>
<tr>
<td><strong>FUND 10 - (A) GENERAL FUND</strong></td>
<td><strong>EXPENSE</strong></td>
<td><strong>DEPARTMENT 1325 - TREASURER</strong></td>
<td><strong>CONTRACTUAL &amp; MISCELLANEOUS EXPENSES</strong></td>
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<td>50401</td>
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<td>TELEPHONE</td>
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<tr>
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<td>106,853.34</td>
<td>108,130.20</td>
<td>166,436.00</td>
<td>124,792.00</td>
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<td>MISCELLANEOUS EMERGENCY APPROPRIATIONS</td>
<td>.00</td>
<td>.00</td>
<td>29,500.00</td>
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<tr>
<td>50410</td>
<td>EDUCATION EMPLOYEE</td>
<td>.00</td>
<td>4,477.05</td>
<td>5,000.00</td>
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</tr>
<tr>
<td>50412</td>
<td>BOOKS, MAGAZINES, PUBLIC</td>
<td>2,209.80</td>
<td>977.72</td>
<td>1,814.00</td>
<td>1,000.00</td>
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<tr>
<td>50420</td>
<td>RENT/LEASE</td>
<td>14,274.06</td>
<td>14,175.19</td>
<td>15,171.00</td>
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<tr>
<td>50421</td>
<td>MEMBERSHIP DUES</td>
<td>1,145.00</td>
<td>920.00</td>
<td>1,190.00</td>
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<td>50422</td>
<td>ADVERTISING</td>
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<td>1,574.81</td>
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<tr>
<td>50433</td>
<td>LEGAL &amp; ACCOUNTING</td>
<td>47,407.09</td>
<td>29,761.00</td>
<td>71,100.00</td>
<td>76,872.00</td>
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<tr>
<td>50434</td>
<td>MED.DRGS, HLTH RL - NON</td>
<td>.00</td>
<td>483.10</td>
<td>495.00</td>
<td>485.00</td>
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<tr>
<td>50453</td>
<td>RECORDS MANAGEMENT</td>
<td>215.00</td>
<td>222.00</td>
<td>400.00</td>
<td>300.00</td>
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<td>1,800.00</td>
<td>2,400.00</td>
<td>2,400.00</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>CONTRACTUAL &amp; MISCELLANEOUS EXPENSES</strong></td>
<td>$237,853.16</td>
<td>$224,272.70</td>
<td>$351,386.00</td>
<td>$281,810.00</td>
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<tr>
<td><strong>EMPLOYEE BENEFITS</strong></td>
<td><strong>FICA SOCIAL SECURITY</strong></td>
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<td>$54,141.25</td>
<td>$53,058.00</td>
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<td><strong>STATE RETIREMENT</strong></td>
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<td>$137,213.15</td>
<td>$107,355.00</td>
<td>$102,438.00</td>
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Run by Jennifer Furman on 11/06/2020 11:32:45 AM
## Budget Worksheet Report

**Budget Year 2021**

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Description</th>
<th>2018 Actual Amount</th>
<th>2019 Actual Amount</th>
<th>2020 Amended Budget</th>
<th>Recommended</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND 10 - (A) GENERAL FUND</td>
<td>EXPENSE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DEPARTMENT 1325 - TREASURER</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EMPLOYEE BENEFITS</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>50803</td>
<td>HSP, MED, DENT, DRUGS, VISION</td>
<td>149,064.95</td>
<td>147,429.50</td>
<td>152,918.00</td>
<td>234,252.00</td>
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</table>

**EMPLOYEE BENEFITS Totals**

<table>
<thead>
<tr>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>Recommended</th>
</tr>
</thead>
<tbody>
<tr>
<td>$330,985.74</td>
<td>$338,783.90</td>
<td>$313,331.00</td>
<td>$393,412.00</td>
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</table>

| DEPARTMENT 1325 - TREASURER Totals | | | | |
| EXPENSE TOTALS | | | | |
| $1,300,366.79 | $1,287,467.72 | $1,379,322.00 | $1,418,018.00 |

| FUND 10 - (A) GENERAL FUND Totals | | | | |
| REVENUE TOTALS | | | | |
| $180,447.19 | $426,751.39 | $608,150.00 | $610,400.00 |

| EXPENSE TOTALS | | | | |
| $1,300,366.79 | $1,287,467.72 | $1,379,322.00 | $1,418,018.00 |

| FUND 10 - (A) GENERAL FUND Totals | | | | |
| Net Grand Totals | | | | |
| REVENUE GRAND TOTALS | | | | |
| $180,447.19 | $426,751.39 | $608,150.00 | $610,400.00 |

| EXPENSE GRAND TOTALS | | | | |
| $1,300,366.79 | $1,287,467.72 | $1,379,322.00 | $1,418,018.00 |

| Net Grand Totals | | | | |
| $(1,119,919.60) | $(860,716.33) | $(771,172.00) | $(807,618.00) |