

TERRY MACCARRONE
PRESIDENT
ANA MARIE CUCCINIELLO
TREASURER
JOSEPH M. CALLARI
VICE PRESIDENT
ROBERT LEECH
VICE PRESIDENT



ANNETTE MAHONEY-CROSS
EXECUTIVE VICE PRESIDENT
MICHELE A. O'CONNELL
RECORDING SECRETARY
DESIRÉE EVANGELISTA
VICE PRESIDENT
JOANMARIE VACCARO
VICE PRESIDENT

WHAT IS THE DIFFERENCE??

Suffolk County Association of Municipal Employees (AME)

This is your Union; the entity that negotiates our contracts, represents members in disciplinary hearings, advocates and serves on behalf of our active and retiree Members, and operates the Union Hall. AME is funded by your bi-weekly Union payroll contributions. AME's day-to-day operations are governed by the Executive Board and governed overall by the Board of Directors, which is comprised of the Executive Board and the Presidents of AME's thirty (30) Unit Boards.

Suffolk County Municipal Employees Benefit Fund (SCMEBF)

This is the entity that oversees ancillary benefits for the Members, including: dental, optical, tax preparation, legal assistance, and other benefits. Membership is comprised of three separate Suffolk County unions – the Suffolk County Association of Municipal Employees, the Suffolk County Corrections Officers Association, and the Suffolk County Deputy Sheriff's PBA. The SCMEBF is funded by the County, per contract. The Fund is governed by a Board of Trustees and overseen by a Plan Administrator.

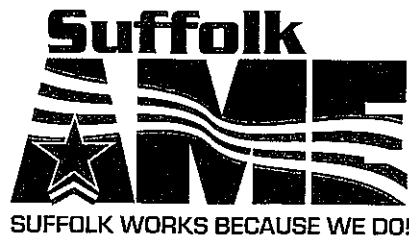
Suffolk County Employees Medical Health Plan (EMHP)

This is the entity that oversees our medical health plan and prescription benefits. The EMHP is a Labor-Management partnership comprised of Suffolk County and all of its component union entities. The EMHP is governed under its own unique contract that is negotiated separately from our employment contract. The current contract expires on December 31, 2028. The Plan is funded by the County along with your bi-weekly payroll deductions. The Plan is governed by a Labor – Management Board of Directors comprised of representatives from the County, Community College, and member unions.

Suffolk County Supplemental Benefit Trust (VSF)

This is Supplemental Benefit created in 2017 that will provide annual payments to eligible retirees each year to help offset anticipated health care costs. The initial payment of the VSF was issued in early 2026. The Trust is funded by the County and College via an annual payment equal to 1% of AME's budgeted payroll. The Trust is governed by a Board of Trustees.

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TUITION REIMBURSEMENT PROGRAM

The County contributes \$200,000 to the Tuition Reimbursement fund each fiscal year.

From records, it appears that the program was expanded and restrictions lessened in 2018 / 2019. Over the next several years, reimbursement expenditures (overages) exploded:

<u>YEAR</u>	<u>PAYMENTS</u>	<u>OVERAGE</u>
2018	\$145,473.05	\$0
2019	\$255,328.69	\$55,328.69
2020	\$235,374.32	\$35,374.32
2021	\$215,151.67	\$15,151.67
2022	\$231,596.07	\$31,596.07
2023	\$292,687.47	\$92,687.47
2024	\$323,299.82	\$123,299.82
2025	\$462,042.21	\$262,042.21

Total Reimbursement Over Funding: \$615,480.25

Note: These numbers reflect an “Annual Expenditure” of Reimbursements, but the Calendar Year reimbursement reflects a College Timeline of: “Fall Semester / Spring Semester / Summer Semester” (e.g., FY2024 = Fall 2023, Spring 2024, Summer 2024).

**Suffolk County Municipal Employees Benefit Fund
Summary of Audited Financial Statements**

March 11, 2026

	Audited Financials						
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Net Assets	25,980,184	25,367,846	26,470,230	30,093,046	32,492,550	27,543,845	24,476,360
Net Investment Income	(228,243)	2,118,536	2,095,145	1,535,949	(2,756,760)	1,954,466	1,440,565
Employer Contributions	10,521,321	10,153,293	10,922,522	10,913,362	11,290,980	10,866,701	11,320,022
COBRA/Retiree Contributions	<u>1,645,371</u>	<u>2,011,481</u>	<u>2,064,667</u>	<u>2,236,715</u>	<u>2,861,314</u>	<u>2,754,804</u>	<u>3,132,007</u>
Total Additions	11,938,449	14,283,310	15,082,334	14,686,026	11,395,534	15,575,971	15,892,594
Dental	(7,645,295)	(7,588,049)	(5,901,360)	(7,511,131)	(7,101,818)	(7,273,816)	(6,515,638)
Prescription Drugs	(870,232)	(831,559)	(829,268)	(932,996)	(957,967)	(872,385)	(818,859)
Optical	(689,866)	(707,381)	(599,463)	(760,778)	(765,302)	(789,192)	(725,032)
Hearing Aids	(71,674)	(73,418)	(47,995)	(69,633)	(76,324)	(78,305)	(68,470)
Surviving Spouse	(26,000)	(23,000)	(30,000)	(24,000)	(26,000)	(18,500)	(30,750)
Death Benefit	(95,000)	(60,000)	(129,500)	(235,000)	(350,000)	(217,500)	(234,375)
Legal Benefit	(812,253)	(797,935)	(784,679)	(764,847)	(762,228)	(855,590)	(881,150)
Health Assistance Reimbursement	-	-	-	(98,890)	(66,908)	(87,895)	(64,400)
Retirement Counseling	-	-	-	(20,000)	(75,300)	(93,120)	(93,120)
Civil Service	-	-	-	-	-	-	(32,500)
Tax Benefit	(227,936)	(223,042)	(206,115)	(200,085)	(280,191)	(285,008)	(282,397)
Specialist Copay Reimbursement	-	-	-	-	(209,580)	(316,619)	(332,384)
Investment Counseling	-	-	-	(18,000)	(17,850)	(17,100)	(17,460)
College and Career Counseling	-	-	-	-	(272,748)	(55,188)	-
Life Insurance and Disability	-	-	-	-	(3,312,562)	(3,743,117)	(3,792,431)
Behavioral Telehealth Program	-	-	-	-	(375,250)	(558,914)	(625,068)
Credit Dispute Consulting	-	-	-	-	(143,550)	(168,780)	(168,780)
Identity Theft Protection	-	-	-	-	(53,442)	(487,727)	(628,855)
Administrative Expenses	<u>(2,359,944)</u>	<u>(2,528,379)</u>	<u>(2,412,115)</u>	<u>(2,076,605)</u>	<u>(2,246,212)</u>	<u>(2,422,396)</u>	<u>(2,572,249)</u>
Total Deductions	(12,798,200)	(12,832,763)	(10,940,495)	(12,711,965)	(17,093,232)	(18,341,152)	(17,883,918)
Pension Adjustments	<u>247,413</u>	<u>(348,163)</u>	<u>(519,023)</u>	<u>425,443</u>	<u>748,993</u>	<u>(302,304)</u>	<u>521,164</u>
Ending Net Assets	<u>25,367,846</u>	<u>26,470,230</u>	<u>30,093,046</u>	<u>32,492,550</u>	<u>27,543,845</u>	<u>24,476,360</u>	<u>23,006,200</u>

FACT

SUFFOLK COUNTY ASSOCIATION OF MUNICIPAL EMPLOYEES, INC.
December 2025 - Monthly Operating Report

AME BANK ACCOUNT BALANCES

ConnectOne Bank	872,835
ConnectOne Bank - Tuition Reimbursement	126,530
SCU Building Fund	26,103
Petty Cash	0



	ADOPTED BUDGET	BUDGET AMENDMENT	AMENDED BUDGET	OPERATING RESULTS	YTD	REMAINING BALANCE
REVENUES	2025	December	2025	Dec-25	12/31/2025	
1. Membership Dues	3,254,837		3,254,837	258,843	3,393,279	-138,442
2. General Fund	1,084,946		1,084,946	86,281	1,131,093	-46,147
3. Interest/Dividends	2,000		2,000	888	8,170	-6,170
4. Rental Income	233,363		233,363	17,332	250,011	-16,648
5. Surplus						
a. Professional Fees/Negotiations	0		0	0	0	0
b. Professional Fees/SCOPE	22,000		22,000	0	0	22,000
TOTAL REVENUES	4,597,146	0	4,597,146	363,344	4,782,553	-185,407
<u>EXPENSES/DISBURSEMENTS</u>						
6. AME PAC Transfers	650,969		650,969	70,085 *	650,969	0
7. Unit Transfers	210,997		210,997	0	210,997	0
8. Automobile Expenses	58,000		58,000	4,119	51,819	6,181
9. Director Fees	136,800		136,800	14,400	136,800	0
10. Honoraria	115,200		115,200	9,600	115,200	0
11. Insurance	115,000		115,000	7,700	113,194	1,806
12. Loans / Capital Improvements						
a. Equity Loan - 10 yrs (2022-2032)	157,971		157,971	13,164	157,971	0
13. Professional / Legal Fees						
a. Professional Fees	358,280		358,280	45,403	332,061	26,219
b. Consultants	151,000		151,000	22,442	149,195	1,805
c. Negotiations	204,000		204,000	17,000	204,000	0
1. SCOPE	22,000		22,000	0	0	22,000
14. Taxes						
a. Property Taxes	124,000		124,000	54,713	124,000	0
b. Corporate Income Taxes	35,000		35,000	0	-31,457	66,457
15. Subscriptions / Publications	26,000		26,000	1,633	21,829	4,171
16. Telephone	48,000		48,000	3,044	44,629	3,371
17. Payroll Expenses						
a. Wages	957,913	-26,193	931,720	96,770	775,073	156,647
b. Emp. Benefits / Payroll Taxes	326,079		326,079	9,356	249,881	76,198
18. General Fund	899,937	26,193	926,130	209,602 **	926,140	-10
TOTAL EXP./DISBURSEMENTS	4,597,146	0	4,597,146	579,030	4,232,300	364,846
* Paid through June 2025 (County) & all 2025 payrolls (SCCC) (Payments owed from July 2025 through November 2025: \$267,483.95)						
** ConnectOne Bank error - December fee to be reversed/corrected in January 2026						

SUFFOLK COUNTY ASSOCIATION OF MUNICIPAL EMPLOYEES, INC.
December 2024 - Monthly Operating Report

AME BANK ACCOUNT BALANCES

First National Bank of Long Island
 First National Bank of Long Island-Tuition Reimbursement
 SCU Accessory Fund
 Petty Cash

266,049
 386,647
 25,915
 110



	ADOPTED BUDGET	BUDGET AMENDMENT	AMENDED BUDGET	OPERATING RESULTS	YTD	REMAINING
<u>REVENUES</u>	<u>2024</u>	<u>December</u>	<u>2023</u>	<u>Dec-24</u>	<u>12/31/2024</u>	<u>BALANCE</u>
1. Membership Dues	3,086,597		3,086,597	255,468	3,193,609	-107,012
2. General Fund	1,028,832		1,028,832	85,156	1,064,536	-35,704
3. Interest/Dividends	4,000		4,000	359	3,324	676
4. Rental Income	213,437		213,437	2,309	209,807	3,630
5. Surplus						
a. Professional Fees/Negotiations	0		0	0	0	0
b. Professional Fees/SCOPE	24,515		24,515	0	2,500	22,015
TOTAL REVENUES	4,357,381	0	4,357,381	343,292	4,473,775	-116,394
<u>EXPENSES/DISBURSEMENTS</u>						
6. AME PAC Transfers	617,300		617,300	43,055	461,036	156,264
7. Unit Transfers	200,694	-7,469	193,225	0	193,225	0
8. Automobile Expenses	63,000		63,000	4,370	62,746	254
9. Director Fees	136,800		136,800	14,400	136,800	0
10. Honoraria	115,200	-1,200	114,000	9,600	114,000	0
11. Insurance	100,000		100,000	-16 *	99,983	17
12. Loans / Capital Improvements						
a. Equity Loan - 10 yrs (2022-2032)	157,971		157,971	13,164	157,971	0
13. Professional / Legal Fees						
a. Professional Fees	338,587	-28,600	309,987	34,301	309,987	0
b. Consultants	347,252	-100,500	246,752	10,267	246,752	0
c. Negotiations	198,000	-14,731	183,269	17,000	183,268	1
1. SCOPE	24,515		24,515	0	2,500	22,015
14. Taxes						
a. Property Taxes	123,000		123,000	56,677	123,000	0
b. Corporate Income Taxes	30,000	-30,000	0	0	-905	905
15. Subscriptions / Publications	25,000	-10,300	14,700	1,026	14,678	22
16. Telephone	59,000	-6,900	52,100	3,961	52,046	54
17. Payroll Expenses						
a. Wages	951,357		951,357	68,428	897,474	53,883
b. Emp. Benefits / Payroll Taxes	336,877		336,877	3,650	305,520	31,357
18. General Fund	532,728	199,700	732,428	210,426	1,124,196	-391,768
TOTAL EXP./DISBURSEMENTS	4,357,281	0	4,357,281	490,309	4,484,279	-126,998
* NY disability insurance to be paid quarterly.						