

TIOGA COUNTY, NEW YORK

Treasurer

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

☎ 607 687 8670 📠 607 223 7035 🌐 www.TiogaCountyNY.com

James P. McFadden Treasurer **Katie Chandler** Deputy Treasurer **Laura Schurter** Chief Accountant



FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE November 12th, 2024 AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the October 15th, 2024 Finance Committee

FINANCIAL: YTD Budget Report

OLD BUSINESS: Auction Results Spreadsheet

:Sales Tax Trends for all Counties- Jan- Oct

NEW BUSINESS: Constitutional Tax Limit

:Advertising of unpaid 2024 taxes

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS: None

ADJOURNMENT:



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2024 11

ACCOUNTS FOR: A General Fund

ORIGINAL APPROP

TRANSRS/ADJSTMS

REVISED BUDGET

YTD ACTUAL

ENCUMBRANCES

AVAILABLE BUDGET

PCT USE/COL

ACCOUNTS FOR: A	General Fund	ORIGINAL APPROP	TRANSRS/ADJSTMS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325	Treasurer							
A1325	410510	Gain From Sale Of	0	0	33,355.56	.00	-33,355.56	100.0%*
A1325	410810	Other Payments In	-2,279,499	-2,279,499	-2,002,671.09	.00	-276,828.36	87.9%*
A1325	410900	Interest & Penalti	-925,000	-925,000	-962,503.71	.00	37,503.71	104.1%*
A1325	411131	Tax On Hotel/Motel	-14,000	-14,000	-12,750.24	.00	1,249.76	91.1%*
A1325	412300	Treasurer Fees	-27,000	-27,000	-16,722.56	.00	-10,277.44	61.9%*
A1325	412301	Treasurer Fees- Pr	-30,000	-30,000	-58,750.00	.00	8,750.00	117.5%*
A1325	412350	Charges For Tax Ad	-30,000	-30,000	-25,900.00	.00	-4,100.00	86.3%*
A1325	424010	Interest And Earni	-620,000	-620,000	-2,134,297.59	.00	1,514,297.59	344.2%*
A1325	426100	M7674 Interest And	-50,000	-50,000	-170,054.12	.00	120,054.12	340.1%*
A1325	426200	Fines And Forfeite	0	0	-970.00	.00	970.00	100.0%*
A1325	426900	Forfeiture Of Depo	0	0	4,895.14	.00	-4,895.14	100.0%*
A1325	510010	TTASC	0	0	-40,000.00	.00	40,000.00	100.0%*
A1325	510020	Full Time	-40,000	-40,000	-40,000.00	.00	0.00	100.0%*
A1325	510030	Part Time/Temporar	388,825	388,825	301,298.93	.00	87,526.07	77.5%*
A1325	510050	Over-time Pay Only	7,500	7,500	5,287.50	.00	2,212.50	70.5%*
A1325	520050	All other(On Call),	1,500	1,500	.00	.00	1,500.00	.0%*
A1325	520070	Calculator	1,500	1,500	.00	.00	1,500.00	.0%*
A1325	520200	Chairs	160	160	.00	.00	160.00	.0%*
A1325	540040	Office Equipment	250	250	.00	.00	250.00	.0%*
A1325	540070	Books	1,000	1,000	999.00	.00	1.00	99.9%*
A1325	540140	Car Maintenance	1,100	1,100	1,487.20	.00	21.80	98.6%*
A1325	540180	Contracting Servic	500	500	.00	.00	500.00	100.0%*
A1325	540220	Dues	125,000	122,545	110,805.36	2,250.00	9,489.64	92.3%*
A1325	540320	Automobile Fuel	600	755	450.00	.00	305.00	59.6%*
A1325	540330	Leased/Service Equ	200	200	171.53	28.47	.00	100.0%*
A1325	540350	Legal Fees	1,600	1,600	484.27	.00	1,115.73	30.3%*
A1325	540390	Office Equip Maint	300	300	.00	.00	300.00	100.0%*
A1325	540420	Milage Expense	500	500	425.00	.00	75.00	85.0%*
A1325	540480	Office Supplies	100	100	.00	.00	100.00	100.0%*
A1325	540485	Postage	1,500	1,500	940.43	.00	559.57	62.7%*
A1325	540590	Printing/Paper	4,500	5,700	4,490.62	.00	1,209.38	78.8%*
A1325	540630	Services Rendered	13,000	3,865	3,268.07	.00	356.93	84.6%*
A1325	540660	Stationery Supplie	100	12,000	8,191.35	608.65	3,200.00	73.3%*
A1325	540733	Telephone	600	35	35.00	.00	340.24	100.0%*
A1325	581088	Training/All Other	3,200	3,591	3,070.65	.00	320.35	43.3%*
A1325	583088	State Retirement F	17,849	46,120	38,664.28	.00	7,456.08	83.8%*
A1325	584088	Social Security Fr	8,016	23,364	22,444.40	.00	1,139.51	95.2%*
A1325	585088	Workers Compensati	0	7,839	6,985.92	.00	852.59	89.1%*
A1325	585588	Unemployment Insur	0	3,528	3,528.00	.00	.00	100.0%*
A1325	585588	Disability Insuran	0	338	3,323.64	.00	14.69	95.7%*

Report generated: 11/08/2024 15:07
User: MCFaddenJ
Program ID: g1ytrdbud



Auction Results

2022 FORECLOSURE YEAR

parcelid	account	serial	owner	totaldue	auction price	2% or \$250	Surplus/Loss
166.16-2-19 Total			Moore Donald	\$ 8,055.57	\$ 20,000.00	\$ 400.00	\$ 11,544.43
166.19-3-6 Total			Woodruff Leroy C	\$ 12,095.39	\$ 26,000.00	\$ 520.00	\$ 13,384.61
111.00-1-14.30 Total			Weisfelt Estate Susan	\$ 4,362.27	\$ 44,000.00	\$ 880.00	\$ 38,757.73
123.00-2-9 Total			Acorn Estate David L	\$ 4,317.37	\$ 23,500.00	\$ 470.00	\$ 18,712.63
157.07-1-17 Total			GS Irrev. Income Only Trust	\$ 987.98	\$ 1,500.00	\$ 250.00	\$ 262.02
157.07-1-18 Total			GS Irrev. Income Only Trust	\$ 2,032.26	\$ 3,000.00	\$ 250.00	\$ 717.74
27.03-1-30.30 Total			Marlowe Victoria	\$ 10,648.30	\$ 36,000.00	\$ 720.00	\$ 24,631.70
49.00-1-64 Total			Sartori Joseph	\$ 7,547.59	\$ 66,000.00	\$ 1,320.00	\$ 57,132.41
60.00-1-17.20 Total			Fuller Nina A DeTar	\$ 9,506.85	\$ 18,000.00	\$ 360.00	\$ 8,133.15
61.00-1-58 Total			Sartori Joseph	\$ 2,419.58	\$ 10,500.00	\$ 250.00	\$ 7,830.42
64.19-2-11 Total			Worden Margaret	\$ 5,795.68	\$ 27,000.00	\$ 540.00	\$ 20,664.32
53.00-1-53 Total			Rosenberger John	\$ 557.94	\$ 500.00	\$ -	\$ (57.94)
53.00-1-54 Total			Rosenberger Mary	\$ 4,431.26	\$ 18,000.00	\$ 360.00	\$ 13,208.74
64.00-2-11.20 Total			Forester Emanuel	\$ 13,848.35	\$ 70,000.00	\$ 1,400.00	\$ 54,751.65
128.08-3-12 Total			Forester Emanuel	\$ 2,034.30	\$ 150.00	\$ -	\$ (1,884.30)
128.08-3-92 Total			Mule Richard P	\$ 7,822.18	\$ 41,000.00	\$ 820.00	\$ 32,357.82
129.05-3-19 Total			Milster Phyllis	\$ 2,372.46	\$ 200.00	\$ -	\$ (2,172.46)
129.00-3-44 Total			Owego Holdings 2021 LLC	\$ 8,148.90	\$ 9,500.00	\$ 250.00	\$ 1,101.10
142.18-1-37 Total			Spicer Rita - Mcclain	\$ 5,526.75	\$ 51,000.00	\$ 1,020.00	\$ 44,453.25
143.13-1-20 Total			Walsh Realty, LLC	\$ 648.37	\$ 500.00	\$ -	\$ (148.37)
153.05-1-12.112 Total			Heenan Debra M	\$ 229.23	\$ 500.00	\$ 250.00	\$ 20.77
11.18-1-39 Total			Werner Joseph J	\$ 4,705.81	\$ 3,750.00	\$ -	\$ (955.81)
46.00-1-16 Total			West William C	\$ 602.80	\$ 550.00	\$ -	\$ (52.80)
59.00-1-50 Total			Caslin Gary	\$ 1,764.03	\$ 8,250.00	\$ 250.00	\$ 6,235.97
69.-02-29.3 Total			Karpel Joseph	\$ 600.78	\$ 75.00	\$ -	\$ (525.78)
80.00-1-28 Total			GS Irrev. Income Only Trust	\$ 1,944.71	\$ 5,250.00	\$ 250.00	\$ 3,055.29
92.00-1-5 Total			GS Irrevocable Income Only Tru	\$ 12,176.67	\$ 26,000.00	\$ 520.00	\$ 13,303.33
159.00-3-25 Total			Holt Penny	\$ 5,732.81	\$ 5,000.00	\$ -	\$ (732.81)
Grand Total				\$ 140,916.19	\$ 515,725.00	\$ 11,080.00	\$ 363,728.81

\$ (6,530.27) Loss
 \$ 370,259.08 Surplus



Sales Tax Update

January - October (Sales Tax CASH)

Jurisdiction	2024	2023	\$ Change	% Change	Jurisdiction	2024	2023	\$ Change	% Change
City of New York	\$7,967,975,060	\$7,800,360,741	\$167,614,318	2.1%	Onondaga County	\$377,278,482	\$373,949,941	\$3,328,540	0.9%
Albany County	\$264,853,568	\$277,585,756	\$7,267,832	2.6%	Ontario County	\$88,744,231	\$89,429,300	(\$685,068)	-0.8%
Allegany County	\$23,033,999	\$24,338,863	(\$1,304,864)	-5.4%	Orange County	\$303,082,135	\$301,476,679	\$1,605,456	0.5%
Broome County	\$144,095,661	\$142,258,017	\$1,837,644	1.3%	Orleans County	\$17,981,980	\$18,046,230	(\$64,250)	-0.4%
Cattaraugus County	\$39,772,290	\$40,210,982	(\$438,691)	-1.1%	Oswego County	\$48,270,712	\$48,551,945	(\$281,234)	-0.6%
Cayuga County	\$37,320,745	\$36,859,849	\$460,896	1.3%	Otsego County	\$40,774,907	\$39,577,799	\$1,197,108	3.0%
Chemung County	\$70,994,281	\$71,855,426	(\$861,146)	-1.2%	Putnam County	\$67,073,434	\$68,556,842	(\$1,483,408)	-2.2%
Chemango County	\$57,718,661	\$58,294,109	(\$485,448)	-0.8%	Rensselaer County	\$96,355,210	\$97,023,791	(\$668,581)	-0.7%
Chenango County	\$24,559,977	\$25,280,306	(\$720,330)	-2.8%	Rockland County	\$222,571,017	\$219,018,595	\$3,552,423	1.6%
Clinton County	\$57,776,804	\$57,347,090	\$429,714	0.7%	St. Lawrence County	\$66,591,293	\$63,197,847	\$2,393,446	3.8%
Columbia County	\$47,121,552	\$48,346,214	(\$1,224,662)	-2.5%	Saratoga County	\$132,844,750	\$132,549,737	\$295,013	0.2%
Delaware County	\$30,988,764	\$30,723,550	\$265,214	0.9%	Schoharie County	\$104,177,888	\$101,035,306	\$3,142,582	3.1%
Dutchess County	\$24,392,914	\$24,803,951	(\$411,037)	-1.7%	Schoharie County	\$18,864,916	\$18,866,353	(\$437)	-0.01%
Dutchess County	\$202,795,234	\$196,608,110	\$6,187,124	3.1%	Schuyler County	\$12,914,433	\$12,472,189	\$442,244	3.5%
Essex County	\$804,115,582	\$808,947,439	(\$4,831,857)	-0.6%	Saratoga County	\$25,252,565	\$25,661,118	(\$408,553)	-1.6%
Franklin County	\$33,368,017	\$32,653,977	\$714,039	2.2%	Seneca County	\$57,267,334	\$58,561,547	(\$1,294,213)	-2.2%
Fulton County	\$25,790,102	\$26,353,664	(\$563,563)	-2.1%	Steuuben County	\$24,764,717	\$26,023,849	(\$1,259,132)	-4.8%
Genesee County	\$23,315,970	\$23,035,977	\$279,993	1.2%	Suffolk County	\$62,837,979	\$61,799,258	\$1,038,720	1.7%
Genesee County	\$42,663,754	\$44,098,440	(\$1,434,686)	-3.3%	Sullivan County	\$1,508,323,760	\$1,512,889,807	(\$4,566,047)	-0.3%
Greene County	\$38,690,493	\$37,812,328	\$878,165	2.3%	Tioga County	\$24,764,717	\$26,023,849	(\$1,259,132)	-4.8%
Hamilton	\$4,312,690	\$4,202,132	\$110,558	2.6%	Tompkins County	\$50,794,348	\$51,486,454	(\$692,106)	-1.3%
Herkimer County	\$35,314,617	\$35,481,911	(\$167,294)	-0.5%	Ulster County	\$134,004,169	\$131,625,787	\$2,378,383	1.8%
Jefferson County	\$80,418,493	\$81,483,097	(\$1,064,604)	-1.3%	Warren County	\$58,221,889	\$57,179,886	\$1,062,003	1.9%
Lewis County	\$14,513,066	\$14,129,604	\$383,462	2.7%	Washington County	\$23,639,646	\$22,717,812	\$921,834	4.1%
Livingston County	\$37,866,462	\$36,964,427	\$902,035	2.4%	Wayne County	\$50,365,675	\$50,073,295	\$292,380	0.6%
Madison County	\$32,204,493	\$32,270,215	(\$66,722)	-0.2%	Westchester County	\$718,987,550	\$684,374,699	\$34,612,851	5.1%
Monroe County	\$491,853,279	\$504,928,731	(\$13,075,452)	-2.6%	Wyoming County	\$20,521,289	\$20,435,954	\$85,336	0.4%
Montgomery County	\$37,436,377	\$36,069,737	\$1,366,640	3.8%	Yates County	\$15,473,212	\$16,160,640	(\$687,428)	-4.3%
Nassau County	\$1,211,400,084	\$1,218,351,552	(\$6,951,469)	-0.6%	57 Counties Jan-Oct	\$8,587,899,832	\$8,556,606,778	\$31,293,054	0.37%
Niagara County	\$129,358,087	\$129,495,553	(\$137,467)	-0.1%	City of New York	\$7,967,975,060	\$7,800,360,741	\$167,614,318	2.1%
Oneida County	\$152,854,276	\$153,163,079	(\$308,803)	-0.2%	All Counties	\$16,555,874,891	\$16,356,967,519	\$198,907,372	1.2%



Internet-based Sales Tax Strong but Slowing

County	Estimated Wayfair Marketplace Sales <i>Enactment thru Q1 SFY25</i>	County	Estimated Wayfair Marketplace Sales <i>Enactment thru Q1 SFY25</i>	County	Estimated Wayfair Marketplace Sales <i>Enactment thru Q1 SFY25</i>
ALBANY	\$57,683,331	HERKIMER	\$10,873,052	SARATOGA	\$37,515,816
ALLEGANY	\$7,971,205	JEFFERSON	\$19,729,231	SCHENECTADY	\$27,235,505
BROOME	\$30,899,906	LEWIS	\$4,186,710	SCHOHARIE	\$5,545,631
CATTARAUGUS	\$11,715,701	LIVINGSTON	\$10,664,613	SCHUYLER	\$3,225,583
CAYUGA	\$12,712,610	MADISON	\$12,110,016	SENECA	\$5,399,187
CHAUTAUQUA	\$16,376,319	MONROE	\$124,363,357	ST LAWRENCE	\$16,911,131
CHEMUNG	\$13,045,789	MONTGOMERY	\$7,944,101	STEBEN	\$16,258,632
CHEMUNGO	\$6,728,695	NASSAU	\$331,488,844	SUFFOLK	\$388,500,910
CLINTON	\$14,386,040	NIAGARA	\$41,023,053	SULLIVAN	\$16,208,026
COLUMBIA	\$11,706,579	NY CITY	\$1,373,313,460	TIOGA	\$7,298,458
CORTLAND	\$7,610,352	ONEIDA	\$42,450,044	TOMPKINS	\$17,553,597
DELAWARE	\$7,540,887	ONONDAGA	\$81,746,047	ULSTER	\$40,863,572
DUTCHESS	\$55,450,743	ONTARIO	\$18,438,111	WARREN	\$9,791,220
ERIE	\$196,335,106	ORANGE	\$74,381,248	WASHINGTON	\$7,821,391
ESSEX	\$8,025,939	ORLEANS	\$6,577,074	WAYNE	\$16,443,493
FRANKLIN	\$8,322,791	OSWEGO	\$20,438,327	WESTCHESTER	\$217,999,809
FULTON	\$9,002,046	OTSEGO	\$10,522,463	WYOMING	\$6,368,171
GENESEE	\$9,775,918	PUTNAM	\$24,279,175	YATES	\$3,954,751
GREENE	\$8,577,099	RENSSELAER	\$29,327,641	TOTAL	\$3,643,325,368
HAMILTON	\$1,093,760	ROCKLAND	\$59,613,103		BEFORE SALES TAX SHARING

Over the last 4 years the additional local sales tax generated by the *Wayfair Decision & Marketplace* state tax law changes has averaged about \$480M per year for the 57 counties.

After netting out shared sales tax this leaves about \$360M per year from Internet-based retailers. Equivalent to 7% of the aggregate county property tax levy per year. For counties that do not share the percentage is higher.

\$120,000

Payments by Town to Reduce County Levy:

\$0

Other Credits:

\$0

5.

Tax Levy Calculations

Total Credits		\$120,000
Net Tax Levy		\$26,767,599
Real Estate and Chargebacks from Schedule D		\$13,586
Total Tax Levy		\$26,781,185

Tax Limit Calculations

Fiscal Year	Taxable Full Value
2025	\$3,848,696,294
2024	\$3,713,928,077
2023	\$3,111,910,447
2022	\$2,853,140,313
2021	\$2,852,859,402

Five Year Total Full Valuation	\$16,380,534,533
Five Year Average Full Valuation	\$3,276,106,907
Constitutional Tax Limit	\$55,693,817
Total Tax Levy	\$26,781,185
Total Exclusions	\$709,768
Tax Levy Subject to Tax Limit	\$26,071,417
Percentage of Tax Limit Exhausted	46.81%
Constitutional Tax Margin	\$29,622,400

 Print/View Summary

Print/View Summary

 Print

County of Tioga (490100000000)

Fiscal Year Ending: 12/31/2025

Status: Pre-Budget Data Submitted

Tax Limit Form

Taxable Full Value

\$3,848,696,294

Ad Valorem Tax Levy

Budget Adoption Date:

12/10/2024

Total County-Wide Ad Valorem Tax Levy:

\$26,887,599

Credits

Prior Year Surplus Sales Tax:

\$0

Sales Tax Credits to Reduce County Levy on Towns:



Office of the State Comptroller
New York State & Local Retirement System



New York State Comptroller
Thomas P. DiNapoli

TIOGA COUNTY

10049 ERS - 2025 Annual Invoice

SEE PAYMENT INSTRUCTIONS BELOW

Payment of this Invoice must be received by the Retirement System on or before February 01, 2025. If paying the prepay amount, payment must be received on or before December 15, 2024. Unpaid balances accrue interest at the rate of 5.90%. If you have questions, please contact the Employer Information line at 1-866-805-0990 or 518-474-7736. Select #1 from the menu, enter your location code at the prompt and choose the Employer Billing option.

Payment Due
 February 01, 2025

Prepayment Due
 December 15, 2024

Total Amount Due :

\$3,608,003

\$3,582,243

Contribution Stabilization Program
 (Chapter 57, Laws of 2010)

Minimum Amount Due Under This Program:

\$464,394

\$3,143,609

\$3,117,849

Contribution Details						
Tier	Plan ID	Options	Salary	Rate	Regular Pension Contribution**	GTLI
3	A14	41J165	\$295,367	17.80%	\$51,099	\$1,477
4	553B	41J165	\$1,289,284	30.00%	\$385,496	\$1,289
4	89P		\$1,204,060	22.00%	\$263,689	\$1,204
4	A15	41J165	\$6,052,119	17.80%	\$1,047,016	\$30,261
5	553B	41J165	\$91,790	27.80%	\$25,426	\$92
5	89P		\$431,863	19.40%	\$83,350	\$432
5	A15	41J165	\$1,169,421	15.30%	\$173,074	\$5,847
6	553B	41J100	\$1,848,262	23.30%	\$428,797	\$1,848
6	89P		\$1,439,956	15.10%	\$215,993	\$1,440
6	A15	41J100	\$7,630,609	11.30%	\$824,106	\$38,153
6	A15	41J165	\$267,173	11.30%	\$28,855	\$1,336
Subtotal:			\$21,719,903		\$3,526,900	\$83,379

**Regular Pension Bill without GTLI - Uses March 31, 2024 Salaries with Final Rates

2025 Regular Pension Contribution, Including GTLI

\$3,610,279

Invoice Details

Due
February 01, 2025
Payments

divide by
factor

Pre Pay
December 15, 2024
Payments

Adjustments			
Prior Years' Adjustment	-\$2,277	1.007191	-\$2,260

Total Adjustments	-\$2,277		-\$2,260
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Total Adjustments and Installments	-\$2,277		-\$2,260
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2025 Regular Pension Contribution	\$3,610,279	1.007191	\$3,584,503
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Total Amount Due	\$3,608,003		\$3,582,243
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ACH and Wiring Instructions

- Before sending your ACH or Wire please send an Email to NYSILRS_Billing@osc.ny.gov
- In your email be sure to include the following:
 - Date of Payment
 - Amount of Payment
 - Employer Name
 - Location Code
 - Retirement System (ERS or PFRS)
- Be advised that your ACH or Wire can take up to two business days to process.
- ACH or Wire payments can be made out to:
 - JPMorgan Chase
 - ABA #021 000 021
 - A/C638357702
- In the Wire Description, please include Location Code and Retirement System (ERS/PFRS)