

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 October 14th, 2025 AT 10:30AM

APPROVAL OF MINUTES: Minutes of September 16th, 2025 Finance Committee

FINANCIAL: YTD Budget Report

OLD BUSINESS: Sept 30th Auction Results

NEW BUSINESS: OSC Annual Fiscal & Environmental Scores

: New local law to opt out of NYS Short Term Rental Law

: October Sales Tax

PERSONNEL: Temporary Accounting Associate III position posted

RESOLUTIONS/PROCLAMATIONS:

EXECUTIVE SESSION:

ADJOURNMENT:

Treasurer

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE September 16th, 2025 AT 10:30AM

ATTENDANCE:

Legislators: Monell, Sauerbrey, Roberts, Brown, Standinger, Ciotoli, Aronstam, Bunce, Flesher

Staff: McFadden, DeWind, Haskell, Schurter, Parke, Holbrook, Freyvogel, Bailey, Chandler

Guest: Inero Auditors- D. Shoen, J. Gould

APPROVAL OF MINUTES: Minutes of August 12th Finance Committee were read and a motion to approve by Legislator Roberts, seconded by Legislator Brown and unanimously carried.

FINANCIAL: YTD budget was presented and Treasurer McFadden reported that investment rates were currently holding.

: Inero CPA's presented Tioga County's 2024 audit. The Management Comment Letter and Management Discussion & Analysis were highlighted. Mr. Shoen reported that 85% of revenue was comprised of sales tax, real property tax, and grants and no significant changes to expense. Overall, the audit was clean with only one insignificant finding. The last piece of the audit was received before the meeting, and Mr. Shoen reported he would be filing by the end of the month.

OLD BUSINESS: The tax foreclosure was discussed. Treasurer McFadden reported that unpaid parcels were down to about 30, from the 80 that were unpaid in May.

NEW BUSINESS: Supreme court certiorari proceedings on commercial property spreadsheet was shared, with most reductions request being between 75% and 90%.

: YTD Casino revenue was shared, with the most recent payment being the highest ever received. Total collections after two quarters are 8% higher over 2024.

: Short term rental law was discussed, and Treasurer McFadden informed the Legislature that Tioga County was planning to opt out at this time. There will be an opportunity for the County to opt in later if circumstances change.

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS: Amend Resolution No. 169-25; Full-time Clerk (Seasonal) Position Treasurer's Office

: Authorize Sale of County Owned Properties Acquired for Delinquent Taxes

: Authorize The Sale of County Owned Property Located in The Town of Candor to Joseph Rose

: Authorize The Sale of County Owned Property Located in The Town of Richford to Monument Property Group LLC



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2025 10

ACCOUNTS FOR:		ORIGINAL	TRANSFRS/	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
A	General Fund	APPROP	ADJUSTMTS	BUDGET			BUDGET	USE/COL
A1325 Treasurer								
A1325 410810	Other Payments In	-130,387	0	-130,387	-83,750.90	.00	-46,635.61	64.2%*
A1325 410811	IDA Payments in Li	-2,247,321	0	-2,247,321	-2,147,715.49	.00	-99,605.40	95.6%*
A1325 410900	Interest & Penalti	-825,000	0	-825,000	-892,186.23	.00	67,186.23	108.1%
A1325 411131	Tax On Hotel/Motel	-14,000	0	-14,000	-6,708.17	.00	-7,291.83	47.9%*
A1325 412300	Treasurer Fees	-22,000	0	-22,000	-18,600.22	.00	-3,399.78	84.5%*
A1325 412301	Treasurer Fees- Pr	-70,000	0	-70,000	-63,350.00	.00	-6,650.00	90.5%*
A1325 412350	Charges For Tax Ad	-25,000	0	-25,000	-23,485.00	.00	-1,515.00	93.9%*
A1325 424010	Interest And Earni	-1,000,000	0	-1,000,000	-1,489,334.68	.00	489,334.68	148.9%
A1325 424010	M7674 Interest And	-100,000	0	-100,000	-64,382.59	.00	-35,617.41	64.4%*
A1325 426900	TTASC	-45,000	0	-45,000	-45,000.00	.00	.00	100.0%
A1325 510010	Full Time	413,456	46,489	459,945	320,795.29	.00	139,150.16	69.7%
A1325 510020	Part Time/Temporar	7,500	1,000	8,500	7,428.38	.00	1,071.62	87.4%
A1325 510030	Overtime Pay Only	1,500	500	2,000	1,778.00	.00	222.00	88.9%
A1325 510050	All Other(On Call,	1,500	-1,500	0	.00	.00	.00	0%
A1325 520050	Calculator	160	-160	0	.00	.00	.00	0%
A1325 520070	Chairs	250	193	443	282.06	.00	160.94	63.7%
A1325 520200	Office Equipment	1,500	-33	1,467	1,440.61	.00	26.39	98.2%
A1325 540040	Books	1,200	0	1,200	80.00	.00	1,120.00	6.7%
A1325 540070	Car Maintenance	500	0	500	.00	.00	500.00	0%
A1325 540140	Contracting Servic	125,000	-500	124,500	113,085.00	8,800.00	2,615.00	97.9%
A1325 540180	Dues	1,000	0	1,000	655.00	.00	345.00	65.5%
A1325 540220	Automobile Fuel	200	0	200	60.19	139.81	.00	100.0%
A1325 540320	Leased/Service Equ	1,200	-500	700	220.47	.00	479.53	31.5%
A1325 540330	Legal Fees	300	-300	0	.00	.00	.00	0%
A1325 540350	Office Equip Maint	500	0	500	.00	.00	500.00	0%
A1325 540390	Mileage Expense	100	0	100	.00	.00	100.00	0%
A1325 540420	Office Supplies	1,500	0	1,500	990.80	.00	509.20	66.1%
A1325 540480	Postage	5,500	0	5,500	3,264.20	.00	2,235.80	59.3%
A1325 540485	Printing/Paper	2,500	500	3,000	1,819.61	900.00	2,80.39	90.7%
A1325 540590	Services Rendered	13,000	0	13,000	7,837.84	3,351.78	1,810.38	86.1%
A1325 540630	Stationery Supplie	100	0	100	.00	.00	100.00	0%
A1325 540660	Telephone	600	0	600	236.35	.00	363.65	39.4%
A1325 540733	Training/All Other	3,500	800	4,300	3,868.01	75.00	356.99	91.7%
A1325 581088	State Retirement F	48,131	5,997	54,128	34,950.90	.00	19,176.85	64.6%
A1325 583088	Social Security Fr	30,578	3,589	34,167	24,832.14	.00	9,334.76	72.7%
A1325 584088	Workers Compensati	8,365	971	9,336	6,894.58	.00	2,441.57	73.8%
A1325 585088	Unemployment Insur	0	1,846	1,846	1,845.65	.00	.00	100.0%
A1325 585588	Disability Insuran	408	57	465	279.72	.00	185.18	60.2%
A1325 586088	Health Insurance F	153,613	9,493	163,106	131,976.95	.00	31,129.05	80.9%
A1325 588988	Eap Fringe	112	13	125	90.86	.00	34.19	72.7%
TOTAL Treasurer		-3,654,934	68,455	-3,586,480	-4,169,800.67	13,266.59	570,054.53	115.9%

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User: MCFadden3
Program ID: gtytdbud



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TENTATIVE 2025 Auction Surpluses.

2023-2025

Townname	Address	Owner	Totaldue	Auction Price	2% or \$250	Surplus/Loss
Waverly	16 Charles St	Comstock Thomas E	\$ 4,722.23	\$ 22,500.00	\$ 450.00	\$ 17,327.77
Barton	38 Pine St	Fravel Estate Teresa	\$ 8,440.26	\$ 17,500.00	\$ 350.00	\$ 8,709.74
Barton	23 Pine St	Smith Estate Ethel	\$ 11,517.67	\$ 19,000.00	\$ 380.00	\$ 7,102.33
Barton	419 Loder St	Wittig Russell	\$ 4,154.05	\$ 25,000.00	\$ 500.00	\$ 20,345.95
Barton	751 Ellis Creek Rd	Searles Patricia Belva	\$ 7,732.55	\$ 48,000.00	\$ 960.00	\$ 39,307.45
Berkshire	105-1 Howe Rd	Rupert Willis C	\$ 5,438.27	\$ 26,500.00	\$ 530.00	\$ 20,531.73
Candor	400 Wright Rd	Conaway James L	\$ 3,970.74	\$ 100,000.00	\$ 2,000.00	\$ 94,029.26
Candor	406 Prospect Valley Rd	Jones Gerald R	\$ 4,433.71	\$ 7,000.00	\$ 250.00	\$ 2,316.29
Candor	196 Slate Rd	Middaugh Michael F	\$ 7,185.61	\$ 12,000.00	\$ 250.00	\$ 4,564.39
Candor	19 Vanderpool Rd	Newby Wanda	\$ 15,862.05	\$ 13,000.00	\$ 260.00	\$ (3,122.05)
Newark Valley	3 Elm St	Ridgway Roxann Lynn	\$ 25,251.93	\$ 80,000.00	\$ 1,600.00	\$ 53,148.07
Newark Valley	36 Elm St	Underwood Ronald M	\$ 12,179.40	\$ 10,000.00	\$ 200.00	\$ (2,379.40)
Newark Valley	295 Barbertown Rd	Fitzgerald Brian	\$ 3,029.74	\$ 5,000.00	\$ 250.00	\$ 1,720.26
Nichols	E River Road	Bennett William L	\$ 873.57	\$ 200.00	\$ 250.00	\$ (923.57)
Nichols	4458 W River Rd	Butler James	\$ 3,309.02	\$ 11,000.00	\$ 250.00	\$ 7,440.98
Nichols	Barr Road	Whitman Harry D	\$ 1,044.38	\$ 80,000.00	\$ 1,600.00	\$ 73,495.16
Nichols	1442 Barr Rd	Whitman Harry D	\$ 3,860.46	\$ 1,000.00	\$ 250.00	\$ (1,970.67)
Owego	65 East Ave	Ochu Martins O	\$ 2,720.67	\$ 24,000.00	\$ 480.00	\$ 13,255.88
Owego	12 Adaline St	Owego Holdings 2021 LLC	\$ 10,264.12	\$ 500.00	\$ 250.00	\$ (2,226.41)
Owego	Green Street	Owego Holdings 2021 LLC	\$ 2,476.41	\$ 124,000.00	\$ 2,480.00	\$ 100,620.23
Owego	4280 State Route 434	4280 W 434, LLC	\$ 20,899.77	\$ 1,000.00	\$ 250.00	\$ (1,298.35)
Owego	1371 Main St	Bell David	\$ 2,048.35	\$ 1,000.00	\$ 250.00	\$ 45.62
Owego	Coventry Road	County of Tioga	\$ 704.38	\$ 29,000.00	\$ 580.00	\$ 14,149.60
Owego	6225 State Route 17C	Depuysselier Laverne	\$ 14,270.40	\$ 8,000.00	\$ 250.00	\$ 5,672.87
Owego	35 McFall Rd	Schweitzer Christine A	\$ 2,077.13	\$ 29,500.00	\$ 590.00	\$ 20,421.25
Owego	564 McLean Rd	Warren Benjamin	\$ 8,488.75	\$ 25,000.00	\$ 500.00	\$ 20,382.01
Richford	292 Tubbs Hill Rd	Brown Reginald	\$ 4,117.99	\$ 62,000.00	\$ 1,240.00	\$ 53,069.63
Richford	Tubbs Hill Rd	Wert Daniel	\$ 3,838.68	\$ 31,500.00	\$ 630.00	\$ 20,158.12
Richford	Tubbs Hill Rd	Wert Daniel	\$ 3,851.69	\$ 813,200.00	\$ 17,830.00	\$ 585,894.14
Tioga	3041 State Route 17C	Major Lynn W	\$ 10,711.88			
			\$ 209,475.86			

OSC Annual Fiscal Report

County: Tioga
MuniCode: 490100000000

County of Tioga

Fiscal Year: 2024
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End	Points
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	General Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 3.33% 12.50 Points > 3.33% But ≤ 6.67% 6.25 Points > 6.67% But ≤ 10% 0 Points > 10%	2024	37,261,151 97,824,341 38.09%
	2 Total Fund Balance	General Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Points > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2024	48,067,330 97,824,341 49.14%
Operating Deficits	3 Operating Deficit	Combined Funds 10 Points = Deficit < 0% in 3/3 Last Fiscal Years 6.67 Points = Deficit < 0% in 2/3 Last Fiscal Years 3.33 Points = Deficit < 0% in 1/3 Last Fiscal Years 0 Points = Deficit < 0% in 0/3 Last Fiscal Years	2022	93,559,351 86,057,322 8.72%
			2023	96,343,213 87,677,183 9.88%
			2024	100,095,866 101,015,276 -0.91%
				3.33
Cash Position	4 Cash Ratio	Combined Funds 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2024	44,825,099 3,509,504 1277.25%
	5 Cash % of Monthly Expenditures	Combined Funds 10 Points ≤ 50% 6.67 Points > 50% But ≤ 100% 3.33 Points > 100% But ≤ 150% 0 Points > 150%	2024	44,821,028 8,417,940 532.45%
Use of Short- Term Cash- Flow Debt	6 Short-Term Cash- Flow Debt Issuance	All Funds 5 Points > 15% 3.33 Points > 5% But ≤ 15% 1.67 Points > 0% But ≤ 5% 0 Points = 0%	2024	0 96,703,402 0.00%
	7 Short-Term Cash- Flow Debt Issuance Trend	All Funds 5 Points = Issuance In Each of Last Three Years 3.33 Points = Issuance In Each of Last Two Years 1.67 Points = Issuance In Current Year 0 Points = No Issuance In Current Year	2022	0
			2023	0
			2024	0

County: Tioga
MuniCode: 490100000000

County of Tioga

Fiscal Year: 2024
Stress Level: No Designation

Fiscal Year		End		Points	
Category	Indicator	Scoring	End	Points	
Fixed Costs	8 Personal Services and Employee Benefits	All Funds (Except Capital Projects) 5 Points = Last Three Fiscal Year Average ≥ 75% 3.33 Points = Last Three Fiscal Year Average ≥ 70% But < 75% 1.67 Points = Last Three Fiscal Year Average ≥ 65% But < 70% 0 Points = Last Three Fiscal Year Average < 65%	2022	Data Required Personal Services and Employee Benefits Total Revenues Calculation Personal Services and Employee Benefits ÷ Total Revenues 36.44%	34,423,280 94,462,194 36.44%
			2023	Data Required Personal Services and Employee Benefits Total Revenues Calculation Personal Services and Employee Benefits ÷ Total Revenues 36.00%	36,051,928 100,152,194 36.00%
			2024	Data Required Personal Services and Employee Benefits Total Revenues Calculation Personal Services and Employee Benefits ÷ Total Revenues 38.41%	39,430,880 102,655,108 38.41%
				Calculation (Average) 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	36.95%
					0.00
	9 Debt Service % Revenue	All Funds (Except Capital Projects) 5 Points = Last Three Fiscal Year Average ≥ 20% 3.33 Points = Last Three Fiscal Year Average ≥ 15% But < 20% 1.67 Points = Last Three Fiscal Year Average ≥ 10% But < 15% 0 Points = Last Three Fiscal Year Average < 10%	2022	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) Total Revenues Calculation Debt Service ÷ Total Revenues 2.27%	7,146,231 94,462,194 2.27%
			2023	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) Total Revenues Calculation Debt Service ÷ Total Revenues 2.13%	2,133,769 100,152,194 2.13%
			2024	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) Total Revenues Calculation Debt Service ÷ Total Revenues 3.82%	3,917,635 102,655,108 3.82%
				Calculation (Average) 3 Year Average (Debt Service ÷ Total Revenues)	2.74%
				Total:	3.3

General Fund
A
Counties

Gross Revenues = Revenues and Other Sources
Total Revenues = Revenues
Gross Expenditures = Expenditures and Other Uses

Point Range (Out of 100 total pts)
Significant Fiscal Stress 65 - 100
Moderate Fiscal Stress 55 - 64.9
Susceptible Fiscal Stress 45 - 54.9
No Designation 0 - 44.9

*Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

OSC ANNUAL ENVIRONMENT REPORT

County: Tioga
MuniCode: 450100000000

County of Tioga

Fiscal Year: 2024
Stress Level: No Designation

Category	Indicator	Scoring	Year	Points
Population	1 Change in Population	10 Points < -5% 6.67 Points < -2.5% But ≥ -5% 3.33 Points < 0% But ≥ -2.5% 0 Points ≥ 0%	2018	48,515
			2023	47,593
				-1.90%
Poverty	2 Percent of Households with Public Assistance	20 Points > 30% 13.33 Points > 25% But ≤ 30% 6.67 Points > 20% But ≤ 25% 0 Points ≤ 20%	2023	2,780 20,214
				13.75%
				0.00
Age	3 Percent of Population Under 18 & Over 65	10 Points > 50% 6.67 Points > 47.50% But ≤ 50% 3.33 Points > 45% But ≤ 47.50% 0 Points ≤ 45%	2023	20.50% 21.20%
				41.70%
				0.00
Tax Base	4 Percent Change in Home Value	20 Points < 0% 13.33 Points < 7.50% [50% x Consumer Price Index Calculation] 6.67 Points < 15.80% (Consumer Price Index Calculation) 0 Points ≥ 15.80% (Consumer Price Index Calculation)	2018	117,100 297.74
			2023	153,200 344.78
				30.83%
Income	5 Median Household Income	10 Points < 37,290 [150% x Federal Poverty Line (FPL)] 6.67 Points < 43,505 [175% x FPL] But ≥ 37,290 [150% x FPL] 3.33 Points < 49,720 [200% x FPL] But ≥ 43,505 [175% x FPL] 0 Points ≥ 49,720 [200% x FPL]		15.80%
			2023	71,791 24,860
				0.00
Unemployment	6 Unemployment Rate	10 Points > 12% 6.67 Points > 10% But ≤ 12% 3.33 Points > 8% But ≤ 10% 0 Points ≤ 8%	2023	1.20%
				0.00
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	2022	22,500,906 94,462,194
			2023	23.82% 23,677,847 100,152,194
				23.64% 28,465,666 102,655,108
			2024	27.73%
				25.06%
Total:				16.7

Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

Total Revenues = Revenues (Not Including Other Sources)

Point Range (Out of 100 total pts)
Significant Environmental Stress 50 - 100
Moderate Environmental Stress 40 - 49.9
Susceptible Environmental Stress 30 - 39.9
No Designation 0 - 29.9

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Sales Tax

Jurisdiction	October 2025	October 2024	\$ Change	% Change
City of New York	\$1,053,221,264	\$987,556,443	\$65,664,821	6.6%
Albany County	\$34,534,830	\$35,632,176	(\$1,097,346)	-3.1%
Allegany County	\$3,435,706	\$3,171,522	\$264,184	8.3%
Broome County	\$18,030,804	\$17,498,192	\$532,612	3.0%
Cattaraugus County	\$5,743,000	\$5,144,651	\$598,349	11.6%
Cayuga County	\$4,577,030	\$5,078,964	(\$501,934)	-9.9%
Chautauqua County	\$10,949,778	\$9,881,941	\$1,067,837	10.8%
Chemung County	\$7,242,854	\$7,234,986	\$7,868	0.1%
Chenango County	\$3,768,157	\$3,270,263	\$497,894	15.2%
Clinton County	\$7,540,122	\$7,651,995	(\$111,873)	-1.5%
Columbia County	\$7,647,693	\$6,666,690	\$981,003	14.7%
Cortland County	\$3,494,224	\$4,180,693	(\$686,469)	-16.4%
Delaware County	\$4,163,735	\$4,000,012	\$163,724	4.1%
Dutchess County	\$26,591,119	\$27,660,262	(\$1,069,143)	-3.9%
Erie County	\$101,028,122	\$106,592,776	(\$5,564,654)	-5.2%
Essex County	\$5,644,872	\$5,004,407	\$640,465	12.8%
Franklin County	\$3,389,258	\$3,847,826	(\$458,568)	-11.9%
Fulton County	\$2,882,605	\$3,412,941	(\$530,335)	-15.5%
Genesee County	\$6,178,388	\$5,441,463	\$736,926	13.5%
Greene County	\$5,837,725	\$5,609,626	\$228,099	4.1%
Hamilton	\$977,794	\$844,303	\$133,491	15.8%
Herkimer County	\$5,101,389	\$4,835,655	\$265,734	5.5%
Jefferson County	\$11,371,082	\$10,899,436	\$471,646	4.3%
Lewis County	\$2,114,430	\$2,085,616	\$28,813	1.4%
Livingston County	\$5,130,806	\$4,855,242	\$275,564	5.7%
Madison County	\$4,636,302	\$4,378,529	\$257,774	5.9%
Monroe County	\$61,971,071	\$61,900,490	\$70,581	0.1%
Montgomery County	\$4,852,107	\$4,643,194	\$208,913	4.5%
Nassau County	\$144,115,376	\$149,673,777	(\$5,558,400)	-3.7%
Niagara County	\$17,533,797	\$17,229,567	\$304,231	1.8%
Oneida County	\$17,967,112	\$18,569,806	(\$602,694)	-3.2%
Onondaga County	\$47,271,945	\$47,226,228	\$45,717	0.1%
Ontario County	\$11,106,672	\$11,327,537	(\$220,865)	-1.9%
Orange County	\$39,910,444	\$37,511,632	\$2,398,812	6.4%
Orleans County	\$2,562,725	\$2,577,444	(\$14,719)	-0.6%
Oswego County	\$5,828,471	\$7,031,624	(\$1,203,153)	-17.1%
Otsego County	\$4,922,295	\$6,317,145	(\$1,394,850)	-22.1%
Putnam County	\$9,133,480	\$8,395,971	\$737,509	8.8%
Rensselaer County	\$12,244,798	\$12,615,571	(\$370,772)	-2.9%
Rockland County	\$31,622,938	\$27,770,922	\$3,852,016	13.9%

McFadden, James

From: County Treasurers <NYSCOUNTYTREASURER@LIST-NYSAC.US> on behalf of Dave Lucas <0000002c3b287f9f-dmarc-request@LIST-NYSAC.US>
Sent: Friday, October 10, 2025 11:20 AM
To: NYSCOUNTYTREASURER@LIST-NYSAC.US
Subject: [EXTERNAL] October Sales Tax Payments and YTD

There was a lot of dialogue with the first October payment, so we are providing a statewide update to folks for the second October payment and YTD.

As we always remind folks, sales tax is a quarterly based tax. While many of the big vendors provide monthly information, the state does not have definitive sales tax data until quarterly reports are submitted by vendors and then reconciled by the state. October is a reconciliation month and some volatility normally occurs. It is hard to pinpoint a specific reason for large swings in a single county for a single payment compared to the prior year. It is often a function of prior year adjustments, unusually high or low returns in the prior year, a unique impact (weather related disaster, etc.), and/or state distribution methodology. The next reconciliation payments occur at the end of December and in January.

There are a couple of charts below.

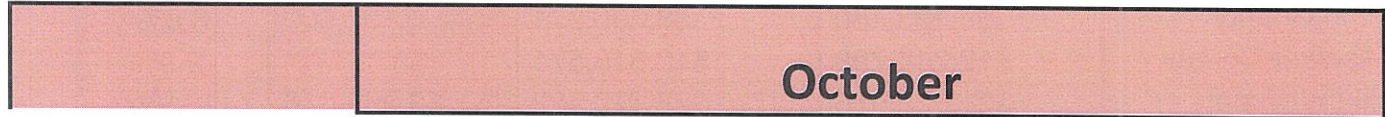
Chart 1 highlights the results for October. NYC continues a healthy pace of growth for the year at 6.6% (up \$66 million) in October, however, the 57 counties overall saw a retrenchment with aggregate growth of -.7% (down \$8 million). In October, 24 counties saw a decline in payments, with a wide range overall from -28.9% to 26.4%.

Chart 2 highlights the sales tax payments from January through October with NYC up 5.1% for the year and the 57 counties up 2.7%, with a range of -5.5% to 11.5%. Through October, seven counties are down in sales tax payments compared to last year.

For all of 2024, aggregate collections across the 57 counties were up only .3 percent with 26 counties collecting less than they did in 2023. Much of the 2024 results were likely impacted by lower inflation in 2024 compared to prior years and COVID economic stimulus payments having largely been exhausted by the end of 2024.

If you have any questions, please let us know.

Chart 1



St. Lawrence County	\$7,146,037	\$7,910,782	(\$764,746)	-9.7%
Saratoga County	\$18,867,135	\$15,376,472	\$3,490,662	22.7%
Schenectady County	\$14,742,831	\$15,179,405	(\$436,574)	-2.9%
Schoharie County	\$1,982,688	\$2,421,537	(\$438,849)	-18.1%
Schuyler County	\$2,243,402	\$2,161,351	\$82,050	3.8%
Seneca County	\$3,825,260	\$3,463,507	\$361,753	10.4%
Steuben County	\$8,179,269	\$7,513,522	\$665,747	8.9%
Suffolk County	\$197,493,043	\$199,846,315	(\$2,353,272)	-1.2%
Sullivan County	\$6,570,904	\$8,866,284	(\$2,295,380)	-25.9%
Tioga County	\$3,267,975	\$3,119,138	\$148,837	4.8% *
Tompkins County	\$6,026,175	\$6,738,037	(\$711,862)	-10.6%
Ulster County	\$19,394,437	\$18,025,924	\$1,368,513	7.6%
Warren County	\$7,990,509	\$7,948,932	\$41,576	0.5%
Washington County	\$3,206,687	\$3,302,967	(\$96,280)	-2.9%
Wayne County	\$8,168,436	\$7,230,166	\$938,270	13.0%
Westchester County	\$88,114,203	\$91,756,868	(\$3,642,665)	-4.0%
Wyoming County	\$2,639,232	\$2,974,356	(\$335,124)	-11.3%
Yates County	\$3,105,680	\$2,456,199	\$649,481	26.4%
57 Counties Jan-Dec	\$1,106,018,964	\$1,113,962,838	(\$7,943,874)	-0.7%
City of New York	\$1,053,221,264	\$987,556,443	\$65,664,821	6.6%
All Counties	\$2,159,240,228	\$2,101,519,281	\$57,720,947	2.7%

Chart 2

January through October 2025 Tax Liability Period = September 30, 2024, to August 31, 2025				
Jurisdiction	2025	2024	\$ Change	% Change
City of New York	\$8,376,901,051	\$7,967,975,060	\$408,925,992	5.1%
Albany County	\$288,801,024	\$284,853,588	\$3,947,436	1.4%
Allegany County	\$24,078,722	\$23,033,999	\$1,044,723	4.5%
Broome County	\$148,015,919	\$144,095,661	\$3,920,258	2.7%
Cattaraugus County	\$42,032,249	\$39,772,290	\$2,259,959	5.7%
Cayuga County	\$38,019,660	\$37,320,745	\$698,915	1.9%
Chautauqua County	\$75,006,578	\$70,994,281	\$4,012,297	5.7%
Chemung County	\$58,452,138	\$57,718,661	\$733,477	1.3%
Chenango County	\$26,831,802	\$24,559,977	\$2,271,825	9.3%
Clinton County	\$59,889,784	\$57,776,804	\$2,112,980	3.7%
Columbia County	\$50,111,786	\$47,121,552	\$2,990,235	6.3%

Cortland County	\$32,098,836	\$30,988,764	\$1,110,072	3.6%
Delaware County	\$26,734,579	\$24,392,914	\$2,341,665	9.6%
Dutchess County	\$204,616,999	\$202,795,234	\$1,821,765	0.9%
Erie County	\$833,017,526	\$804,115,582	\$28,901,943	3.6%
Essex County	\$33,847,994	\$33,368,017	\$479,977	1.4%
Franklin County	\$26,816,142	\$25,790,102	\$1,026,040	4.0%
Fulton County	\$23,705,501	\$23,315,970	\$389,530	1.7%
Genesee County	\$45,675,938	\$42,663,754	\$3,012,185	7.1%
Greene County	\$40,829,185	\$38,690,493	\$2,138,692	5.5%
Hamilton	\$4,807,550	\$4,312,690	\$494,860	11.5%
Herkimer County	\$36,457,891	\$35,314,617	\$1,143,274	3.2%
Jefferson County	\$82,624,782	\$80,418,493	\$2,206,289	2.7%
Lewis County	\$15,120,081	\$14,513,066	\$607,016	4.2%
Livingston County	\$36,677,721	\$37,866,462	(\$1,188,741)	-3.1%
Madison County	\$34,227,431	\$32,204,493	\$2,022,938	6.3%
Monroe County	\$504,254,922	\$491,853,279	\$12,401,642	2.5%
Montgomery County	\$37,356,460	\$37,436,377	(\$79,917)	-0.2%
Nassau County	\$1,226,005,885	\$1,211,400,084	\$14,605,802	1.2%
Niagara County	\$136,516,054	\$129,358,087	\$7,157,967	5.5%
Oneida County	\$153,660,585	\$152,854,276	\$806,310	0.5%
Onondaga County	\$382,187,948	\$377,278,482	\$4,909,466	1.3%
Ontario County	\$91,367,440	\$88,744,231	\$2,623,208	3.0%
Orange County	\$308,981,690	\$303,082,135	\$5,899,555	1.9%
Orleans County	\$29,539,528	\$27,394,743	\$2,144,785	7.8%
Oswego County	\$46,327,483	\$45,263,093	\$1,064,390	2.4%
Otsego County	\$50,573,048	\$51,595,223	(\$1,022,176)	-2.0%
Putnam County	\$78,753,788	\$76,340,916	\$2,412,872	3.2%
Rensselaer County	\$145,656,886	\$139,783,608	\$5,873,278	4.2%
Rockland County	\$198,240,400	\$190,834,578	\$7,405,822	3.9%
Saratoga County	\$80,255,136	\$78,829,266	\$1,425,870	1.8%
Schenectady County	\$86,890,839	\$78,057,534	\$8,833,305	11.3%
Schoharie County	\$42,275,565	\$41,862,196	\$413,369	1.0%
Schuyler County	\$31,318,339	\$30,391,852	\$926,487	3.0%
Seneca County	\$34,884,754	\$33,008,442	\$1,876,312	5.7%
St. Lawrence County	\$71,086,614	\$71,737,421	(\$650,807)	-0.9%
Steuben County	\$535,745,544	\$530,751,436	\$4,994,108	0.9%
Suffolk County	\$1,088,588,293	\$1,035,076,794	\$53,511,499	5.2%
Sullivan County	\$49,801,448	\$52,681,572	(\$2,880,124)	-5.5%
Tioga County	\$35,064,695	\$33,191,100	\$1,873,595	5.6%
Tompkins County	\$78,753,356	\$79,660,154	(\$906,798)	-1.1%
Ulster County	\$110,754,819	\$105,347,447	\$5,407,373	5.1%
Warren County	\$50,241,835	\$49,156,418	\$1,085,417	2.2%