

FINANCE COMMITTEE MEETING AGENDA FOR MAY 10TH, 2022 AT 10:30 AM.

LATE RESOLUTIONS: CATHY HASKELL

APPROVAL OF THE MINUTES FROM THE APRIL 12TH, 2022 FINANCE COMMITTEE MEETING.

FINANCIAL: YEAR TO DATE BUDGET PERFORMANCE OF THE TRASURER'S OFFICE.

OLD BUSINESS: 2022 FIRST QUARTER SALES TAX COLLECTIONS.

NEW BUSINESS: STATUS OF THE 2022 TAX FORECLOSURE ENFORCEMENT.

: STATUS ON THE INDIRECT COST ALLOCATION PLAN REPORT.

: INVESTMENTS IN US TREASURY BILLS

: COUNTY FINANCE SCHOOL PARTICPATION

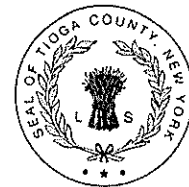
PERSONNEL: NONE

RESOLUTIONS/ PROCUMATIONS: NONE

ADJOURNMENT

Treasurer

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



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James P. McFadden Treasurer Katie Chandler Deputy Treasurer Stephanie Jerzak Chief Accountant

FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE April 12, 2022 AT 10:30AM

ATTENDANCE:

Legislators: Sauerbrey, Ciotoli, Roberts, Monell, Brown, Mullen, Weston, Hollenbeck, Standinger
Staff: McFadden, DeWind, Jerzak, Chandler, Haskell, Freyvogel, Thorpe
Absent: None

APPROVAL OF MINUTES: Minutes of the March 15th Finance Committee were read and a motion to approve by Legislator Standinger, seconded by Legislator Mullen and unanimously carried.

FINANCIAL: Treasurer McFadden reported the YTD budget was tracking well. The Treasurer's Office has booked PILOT payments from then IDA, and 14k from an outstanding 2018 auction property. Delinquent tax payments continue to roll in.

OLD BUSINESS: A YTD tax collection spreadsheet of 2022 warrant payment sent by Town Clerks was shared. We have collected 18M or 71% of the total due from the Towns, with 7.5M left to collect. This is on track with previous years.

NEW BUSINESS: Treasurer McFadden shared a spreadsheet on 2021 General Fund and Capital Fund balances. A discussed about fund balance policy and the County's options followed.

: Tioga County's AUD is in progress, and will be completed by the end of the month.

: 2022 Tax enforcement by the County is at 99% for all Special Franchise parcels. Only 3 parcels remain outstanding.

: The County currently has 198 unpaid 2020 properties, with a final deadline of May 2nd before the County begins the foreclosure process. Treasurer McFadden noted this was very high for this time of the year.

: Treasurer McFadden shared some updates from the State budget. The State has ended the AIM funding withholding from Sales Tax, as well as the Distressed Hospital withholdings. Tioga County will see one final AIM withholding of \$55K this May. It was also noted that there was no change to the Casino Aid formula.

: New York State announced that will be dropping their tax on fuel for 7 months beginning on June 1st. Other Counties are looking at dropping their fuel tax as well. A discussion about the pros and cons of a fuel tax reduction commenced.

PERSONNEL: None.

RESOLUTIONS/PROCLAMATIONS: None.

EXECUTIVE SESSION: None

ADJOURNMENT: 11:37 am



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2022 05

ACCOUNTS FOR: General Fund	ORIGINAL APPROP	TRANFERS/ ADJUSTM	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer							
A1325 410510 Gain From Sale of	-60,000	0	-60,000	-14,001.00	.00	-45,999.00	23.33%
A1325 410810 Other Payments In	-2,031,478	0	-1,794,238.48	-591,099.51	.00	-237,239.07	88.33%
A1325 410900 Interest & Penalti	-1,000,000	0	-1,000,000	-2,295.33	.00	-408,900.49	59.13%
A1325 411131 Tax On Hotel/Motel	-9,000	0	-9,000	-10,199.07	.00	-6,704.67	25.55%
A1325 412300 Treasurer Fees	-20,000	0	-20,000	-39,900.00	.00	-9,800.93	51.00%
A1325 412301 Treasurer Fees- Pr	-55,000	0	-55,000	-30,000.00	.00	-15,100.00	72.55%
A1325 412302 Treasurer Fees- Id	-30,000	0	-30,000	-20,545.00	.00	-9,455.00	100.00%
A1325 412350 Charges For Tax Ad	-30,000	0	-30,000	-3,582.65	.00	-46,417.35	68.55%
A1325 424010 Interest And Earni	-50,000	0	-50,000	-95.54	.00	95.54	100.00%
A1325 424010 M7674 Interest And	0	0	0	0	.00	0	0.00%
A1325 426900 TTASC	-33,000	0	-33,000	-50,478.68	.00	-33,000.00	100.00%
A1325 426901 Opioid Settlement	0	0	0	110,544.13	.00	50,478.68	100.00%
A1325 510010 Full Time	359,019	0	359,019	7,500.00	.00	248,474.87	30.83%
A1325 510020 Part Time/Temporar	7,500	0	7,500	.00	.00	7,500.00	100.00%
A1325 510030 Overtime Pay Only	1,000	0	1,000	.00	.00	1,000.00	100.00%
A1325 510050 A11 Other(On Call,	1,500	0	1,500	.00	.00	1,000.00	100.00%
A1325 520050 Calculator	160	0	160	.00	.00	160.00	100.00%
A1325 520070 Chairs	200	0	200	.00	.00	200.00	100.00%
A1325 520200 Office Equipment	1,000	0	1,000	988.98	.00	11.02	98.98%
A1325 540040 Books	1,950	0	950	305.03	.00	644.97	32.11%
A1325 540070 Car Maintenance	500	0	500	4,700.00	.00	500.00	74.40%
A1325 540140 Contracting Servic	80,000	0	80,000	200.00	.00	300.00	40.00%
A1325 540180 Dues	500	0	500	.00	.00	500.00	100.00%
A1325 540320 Automobile Fuel	200	0	200	357.73	.00	1,142.27	23.83%
A1325 540320 Leased/Service Equ	1,500	0	1,500	.00	.00	1,142.27	23.83%
A1325 540330 Legal Fees	400	0	400	.00	.00	400.00	100.00%
A1325 540350 Office Equip Maint	500	0	500	.00	.00	500.00	100.00%
A1325 540390 Mileage Expense	100	0	100	.00	.00	100.00	100.00%
A1325 540420 Office Supplies	1,700	0	1,700	116.31	.00	1,528.69	10.11%
A1325 540429 M7674 Outside Suppo	0	0	0	50,000.00	.00	0	100.00%
A1325 540480 Postage	4,500	50,000	50,000	1,402.65	.00	3,097.35	31.22%
A1325 540485 Printing/Paper	2,300	0	2,300	1,249.12	.00	2,050.88	10.83%
A1325 540590 Services Rendered	15,000	0	15,000	1,162.00	.00	12,876.00	14.22%
A1325 540630 Stationery Supplie	100	0	100	97.64	.00	502.36	16.33%
A1325 540660 Telephone	600	0	600	735.00	.00	2,565.00	22.33%
A1325 540733 Training/All Other	3,300	0	3,300	8,889.77	.00	21,690.77	43.83%
A1325 581088 State Retirement F	38,581	0	38,581	16,889.85	.00	8,870.75	36.44%
A1325 583088 Social Security Fr	24,348	0	24,348	3,085.11	.00	5,485.27	36.00%
A1325 584088 Workers Compensati	8,570	0	8,570	140.94	.00	266.22	34.63%
A1325 585588 Disability Insuran	407	0	407	.00	.00	.00	.00%

OFF

Appendix: Sales Tax Collections by Region, First Quarter (January - March)

Region	City/County	First Quarter (Jan-Mar)			January			February			March		
		2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change
Mohawk Valley		\$73.7	\$83.6	13.4%	\$21.9	\$26.2	19.6%	\$18.6	\$22.2	18.9%	\$33.1	\$35.2	6.2%
Fulton	County	\$5.8	\$6.6	13.8%	\$1.7	\$2.1	24.3%	\$1.4	\$1.7	22.0%	\$2.8	\$2.9	3.4%
Gloversville	City	\$1.0	\$1.1	4.6%	\$0.3	\$0.4	25.8%	\$0.2	\$0.3	27.0%	\$0.5	\$0.4	-20.3%
Johnstown	City	\$1.0	\$1.3	29.2%	\$0.3	\$0.4	17.9%	\$0.3	\$0.3	24.1%	\$0.4	\$0.6	40.8%
Hamilton	County	\$0.9	\$1.0	14.0%	\$0.2	\$0.3	30.4%	\$0.2	\$0.2	22.8%	\$0.4	\$0.4	1.5%
Herkimer	County	\$8.7	\$9.5	9.1%	\$2.5	\$2.9	18.1%	\$2.2	\$2.5	12.7%	\$4.0	\$4.1	1.4%
Montgomery	County	\$9.0	\$10.1	12.5%	\$2.6	\$3.1	22.3%	\$2.2	\$2.6	21.3%	\$4.2	\$4.3	2.0%
Oneida	County	\$38.2	\$43.5	13.9%	\$11.7	\$13.8	17.7%	\$9.9	\$11.7	18.1%	\$16.6	\$18.1	8.8%
Rome	City	\$2.1	\$2.3	10.5%	\$0.7	\$0.8	16.6%	\$0.5	\$0.7	25.0%	\$0.9	\$0.9	-2.0%
Utica	City	\$2.8	\$3.3	17.3%	\$0.9	\$1.0	17.9%	\$0.7	\$0.9	17.2%	\$1.2	\$1.4	17.0%
Schoharie	County	\$4.2	\$4.9	15.8%	\$1.1	\$1.5	29.5%	\$1.0	\$1.2	24.7%	\$2.1	\$2.2	4.4%
North Country		\$68.8	\$76.5	11.1%	\$20.6	\$24.4	18.7%	\$17.1	\$20.8	21.6%	\$31.1	\$31.2	0.3%
Clinton	County	\$14.9	\$16.4	10.4%	\$4.8	\$5.4	13.2%	\$3.8	\$4.7	23.7%	\$6.2	\$6.2	0.1%
Essex	County	\$7.8	\$8.9	13.3%	\$2.4	\$2.9	19.5%	\$2.0	\$2.4	21.3%	\$3.5	\$3.6	4.5%
Franklin	County	\$6.6	\$7.4	11.9%	\$1.9	\$2.3	18.0%	\$1.6	\$1.9	23.8%	\$3.1	\$3.1	2.0%
Jefferson	County	\$20.3	\$22.3	10.1%	\$5.8	\$7.0	19.6%	\$4.9	\$6.0	21.0%	\$9.5	\$9.4	-1.4%
Lewis	County	\$3.4	\$4.0	17.7%	\$0.9	\$1.1	24.0%	\$0.6	\$0.9	55.2%	\$1.9	\$1.9	2.6%
St. Lawrence	County	\$15.9	\$17.4	9.8%	\$4.7	\$5.8	22.2%	\$4.2	\$4.8	15.1%	\$6.9	\$6.8	-1.8%
Ogdensburg	City	NA	\$0.1	NA	NA	NA	NA	NA	NA	NA	NA	\$0.1	NA
Southern Tier		\$112.3	\$133.6	18.9%	\$35.4	\$42.2	19.3%	\$30.5	\$36.0	18.0%	\$46.4	\$55.4	19.3%
Broome	County	\$35.8	\$44.5	24.3%	\$11.7	\$13.8	17.7%	\$10.3	\$12.0	16.9%	\$13.7	\$18.6	35.6%
Chemung	County	\$15.5	\$17.5	12.6%	\$5.0	\$6.1	21.9%	\$4.4	\$5.0	15.6%	\$6.2	\$6.3	3.0%
Chenango	County	\$6.3	\$7.3	15.9%	\$1.9	\$2.3	20.2%	\$1.7	\$1.8	10.5%	\$2.7	\$3.2	16.3%
Norwich	City	\$0.5	\$0.6	30.8%	\$0.1	\$0.2	25.2%	\$0.1	\$0.1	13.9%	\$0.2	\$0.3	45.1%
Delaware	County	\$6.3	\$7.3	16.4%	\$1.7	\$2.0	19.6%	\$1.4	\$1.8	26.2%	\$3.2	\$3.6	10.4%
Otsego	County	\$9.3	\$10.4	12.1%	\$2.7	\$3.3	19.3%	\$2.4	\$2.8	18.3%	\$4.1	\$4.3	3.8%
Schuyler	County	\$2.4	\$2.9	21.2%	\$0.7	\$0.9	20.1%	\$0.6	\$0.7	10.7%	\$1.0	\$1.3	28.8%
Steuben	County	\$14.4	\$17.1	18.8%	\$4.4	\$5.3	20.9%	\$3.7	\$4.5	19.4%	\$6.2	\$7.3	16.9%
Tioga	County	\$6.3	\$7.5	19.1%	\$2.0	\$2.4	20.1%	\$1.7	\$2.1	27.1%	\$2.6	\$3.0	13.3%
Tompkins	County	\$13.1	\$15.2	16.3%	\$4.1	\$5.0	19.7%	\$3.5	\$4.2	20.5%	\$5.5	\$6.1	11.2%
Ithaca	City	\$2.5	\$3.3	28.6%	\$0.9	\$1.0	11.0%	\$0.8	\$0.8	12.2%	\$0.9	\$1.4	60.0%
Western New York		\$274.8	\$320.0	16.4%	\$87.3	\$103.8	18.9%	\$72.9	\$87.0	19.5%	\$114.6	\$129.1	12.7%
Allegany	County	\$6.1	\$7.1	16.5%	\$1.8	\$2.2	21.2%	\$1.5	\$2.0	34.8%	\$2.8	\$3.0	4.0%
Cattaraugus	County	\$10.8	\$12.3	14.2%	\$3.1	\$3.9	23.6%	\$2.7	\$3.4	24.9%	\$5.0	\$5.1	2.5%
Olean	City	\$1.2	\$1.3	9.3%	\$0.3	\$0.4	29.4%	\$0.3	\$0.4	15.0%	\$0.5	\$0.5	-6.6%
Salamanca	City	\$0.2	\$0.2	7.4%	\$0.06	\$0.1	33.1%	\$0.05	\$0.1	15.1%	\$0.1	\$0.1	-11.4%
Chautauqua	County	\$17.7	\$19.8	11.7%	\$5.2	\$6.4	22.5%	\$4.2	\$5.5	30.5%	\$8.3	\$8.0	-4.5%
Erie	County	\$205.0	\$240.0	17.1%	\$66.0	\$78.4	18.7%	\$55.1	\$65.1	18.3%	\$83.9	\$96.5	15.0%
Niagara	County	\$31.8	\$36.9	16.0%	\$10.2	\$11.8	16.1%	\$8.5	\$10.1	17.7%	\$13.1	\$15.0	14.7%
New York City		\$1,736.1	\$2,231.1	28.5%	\$699.4	\$775.4	10.9%	\$582.8	\$643.3	10.4%	\$453.9	\$812.4	79.0%
Other Local		\$260.5	\$323.0	24.0%	\$92.5	\$105.5	14.0%	\$78.1	\$87.4	11.9%	\$90.0	\$130.1	44.6%
Statewide Total		\$4,263.8	\$5,165.2	21.1%	\$1,501.2	\$1,734.4	15.5%	\$1,257.6	\$1,435.9	14.2%	\$1,504.9	\$1,995.0	32.6%

Source: Tax and Finance, with calculations by OSC.

Notes: Collections data can reflect technical adjustments and other administrative issues, quarterly reconciliations, as well as changes in tax rates, which may require care when analyzing changes over time. Collections include distributions made to counties and cities that impose a paper carryout bag reduction fee. The cities included in the above table impose their own sales tax instead of receiving a share of what their respective counties collect. "Other Local" includes sales taxes collected on behalf of the New York Convention Center Development Corporation, the Mass Transportation Operating Assistance Fund, the Metropolitan Transit Authority Aid Trust Account and school districts. Regional totals do not include taxes collected for these purposes but do include collections for cities that impose a segmented sales tax on consumer utilities or hotel occupancy. Tax and Finance reports the "gross" local sales tax collections for each county, not adjusting for any money withheld for AIM-related payments or Distressed Provider Assistance. For more details on these withholdings, go to www.osc.state.ny.us/local-government/data/county-sales-tax-distributions-and-withholdings.

Notes

- ¹ Unless otherwise noted, all sales tax collections data in this report are taken from the New York State Department of Taxation and Finance's (Tax and Finance) *Revenue Distribution Certification* (AS001 Report), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/as001.htm. The sales tax distributions that counties and cities receive from the State in any given month may reflect sales tax payments remitted to the State from registered vendors – including businesses that operate partially or entirely online, along with brick-and-mortar establishments – over several sales tax liability periods, and may also include distributions made to counties and cities that impose a paper carryout bag reduction fee. For monthly sales tax activity by liability period, see Tax and Finance, *Monthly Sales Tax Activity by Liability Period, All Collections* (ST10TC Report), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/st10tc.htm; Tax and Finance periodically adjusts its methodology for estimating monthly distributions to improve the accuracy of its monthly estimates. For more information on distribution adjustments (also referred to as “quarterly reconciliation”), see “Frequently Asked Questions,” at www.tax.ny.gov/research/stats/statistics/sales_tax/government/transparency_reports_list.htm.
- ² “Rest of State” includes all counties and cities located outside of New York City; however, it does not include local sales taxes collected on behalf of the New York Convention Center Development Corporation, the Mass Transportation Operating Assistance Fund, the Metropolitan Transit Authority Aid Trust Account and school districts.
- ³ U.S. Bureau of Labor Statistics, “Consumer Price Index,” accessed on April 12, 2022, at www.bls.gov/data/.
- ⁴ With some exceptions, the State’s “Tax Cap” limits the amount that local governments and school districts can increase the real property tax levy to the lower of 2 percent or the rate of inflation. However, local governments can pass a local law or resolution by at least a 60 percent vote to override the Tax Cap and voters in school districts can override with a 60 percent vote. For more detailed information on the Tax Cap, go to www.osc.state.ny.us/local-government/property-tax-cap.
- ⁵ Chapter 55 of the Laws of 2022. Final AIM-related payments totaling \$12.5 million will be made in May 2022 to villages with a fiscal year ending on May 31.
- ⁶ Chapter 57 of the Laws of 2022.
- ⁷ Part RR of Chapter 59 of the Laws of 2022. The SFY 2022-23 Budget also suspends the three-fourths of 1 cent tax (or .75 cents) per gallon on the retail sale of motor fuels within the Metropolitan Commuter Transportation District. Section 1111 of the Tax Law allows for counties and cities to pass a local law to lower, or cap, the taxable amount per gallon on the retail sale of gasoline and diesel motor fuels.
- ⁸ For a list of local sales tax rates imposed on motor fuels, see Tax and Finance, *Local Sales and Use Tax Rates on Qualified Motor Fuel, Highway Diesel Motor Fuel, and B20 Biodiesel* (Publication 718-F), March 2022, at www.tax.ny.gov/pdf/publications/sales/pub718f.pdf.
- ⁹ The percentages cited are from calendar year 2021. In aggregate, tax collections from the sale of motor fuels comprise 5.9 percent of the total sales tax collections in upstate counties; downstate they comprise 2.8 percent including New York City and 4.4 percent excluding New York City. All data on local gas tax revenue distributions are taken from Tax and Finance’s *Monthly Sales Tax Activity by Liability Period, All Jurisdictions, Motor Fuel Collections* (ST60JRMF Report), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/st60jrmf.htm.
- ¹⁰ Tax and Finance, *City of Ogdensburg Imposes Local Sales and Use Tax* (Form ST-22-1), February 16, 2022, at www.tax.ny.gov/pdf/2022/st/st-22-1.pdf.

Tioga County Monthly payments to Towns and Villages for Sales Tax 2022

Municipality	Jan*	Feb*	Mar*	Apr*	May*	Jun*	Jul*	Aug*	Sept*	Oct*	Nov*	Dec*	Total YTD
Town of Barton	\$ 61,633.53	\$ 56,177.48	\$ 78,350.06	-	-	-	-	-	-	-	-	-	\$ 196,161.07
Village of Waverly	\$ 45,391.51	\$ 41,373.26	\$ 57,702.81	-	-	-	-	-	-	-	-	-	\$ 144,467.58
Town of Berkshire	\$ 18,399.01	\$ 16,770.25	\$ 23,389.27	-	-	-	-	-	-	-	-	-	\$ 58,558.53
Town of Candor	\$ 58,563.88	\$ 53,379.56	\$ 74,447.84	-	-	-	-	-	-	-	-	-	\$ 186,391.28
Village of Candor	\$ 5,447.27	\$ 4,965.05	\$ 6,924.70	-	-	-	-	-	-	-	-	-	\$ 17,337.02
Town of Newark Valley	\$ 35,804.87	\$ 32,635.28	\$ 45,516.04	-	-	-	-	-	-	-	-	-	\$ 113,956.19
Village of Newark Valley	\$ 9,471.60	\$ 8,633.14	\$ 12,040.54	-	-	-	-	-	-	-	-	-	\$ 30,145.28
Town of Nichols	\$ 25,088.61	\$ 22,867.66	\$ 31,893.26	-	-	-	-	-	-	-	-	-	\$ 79,849.53
Village of Nichols	\$ 4,088.73	\$ 3,726.78	\$ 5,197.70	-	-	-	-	-	-	-	-	-	\$ 13,013.21
Town of Owego	\$ 203,254.77	\$ 185,261.82	\$ 258,382.49	-	-	-	-	-	-	-	-	-	\$ 646,899.08
Village of Owego	\$ 30,176.42	\$ 27,505.08	\$ 38,361.01	-	-	-	-	-	-	-	-	-	\$ 96,042.51
Town of Richford	\$ 12,966.33	\$ 11,818.50	\$ 16,483.12	-	-	-	-	-	-	-	-	-	\$ 41,267.95
Town of Spencer	\$ 29,000.72	\$ 26,433.46	\$ 36,866.44	-	-	-	-	-	-	-	-	-	\$ 92,300.62
Village of Spencer	\$ 7,896.74	\$ 7,197.69	\$ 10,038.54	-	-	-	-	-	-	-	-	-	\$ 25,132.97
Town of Tioga	\$ 55,197.02	\$ 50,310.75	\$ 70,167.81	-	-	-	-	-	-	-	-	-	\$ 175,675.58
Total Distributed	\$ 602,381.01	\$ 549,055.76	\$ 765,761.63	-	-	-	-	-	-	-	-	-	\$ 1,917,198.40
County Retained	\$ 1,204,942.75	\$ 1,098,276.25	\$ 1,531,753.00	-	-	-	-	-	-	-	-	-	\$ 3,834,972.00
1/2% Capital	\$ 274,400.81	\$ 247,324.91	\$ 350,356.92	-	-	-	-	-	-	-	-	-	\$ 872,082.64
1/2% Discretionary	\$ 274,400.81	\$ 247,324.91	\$ 350,356.91	-	-	-	-	-	-	-	-	-	\$ 872,082.63
Total Retained	\$ 1,753,744.37	\$ 1,592,926.07	\$ 2,232,466.83	-	-	-	-	-	-	-	-	-	\$ 5,579,137.27
Total from State	\$ 2,356,125.38	\$ 2,141,981.83	\$ 2,998,228.46	-	-	-	-	-	-	-	-	-	\$ 7,496,335.67
AM WITHHOLDING													
DISTRESSED HEALTH FACILITIES	\$ (35,571.73)			\$ (55,664.00)									\$ (270,314.00)
TOTAL WITHHELD	\$ (35,571.73)			\$ (55,664.00)									\$ (270,314.00)
													\$ (361,549.73)

*NOTE: The collections by the State are not sent to the County until the following month. Example - The Jan amount would have been received and paid in Feb etc.