

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 Stephanie Jerzak Chief Accountant



FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE February 14th, 2024 AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the January 9th, 2024 Finance Committee

FINANCIAL: YTD Budget Performance of the Treasurer's Office

OLD BUSINESS:

: Total 2023 Sales Tax Collection and Town and Village distribution and 7 year history.

: 2023 Casino revenue distribution to date.

: Total E911 surcharge tax collection and trend.

NEW BUSINESS:

: Status of special franchise property tax collection to date.

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS:

: B33- Apportioning forfeiture of crime proceeds for drug enforcement activities

: B34- Supreme Court Order Town of Owego

ADJOURNMENT:



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2024 02

ACCOUNTS FOR: General Fund

A1325 Treasurer

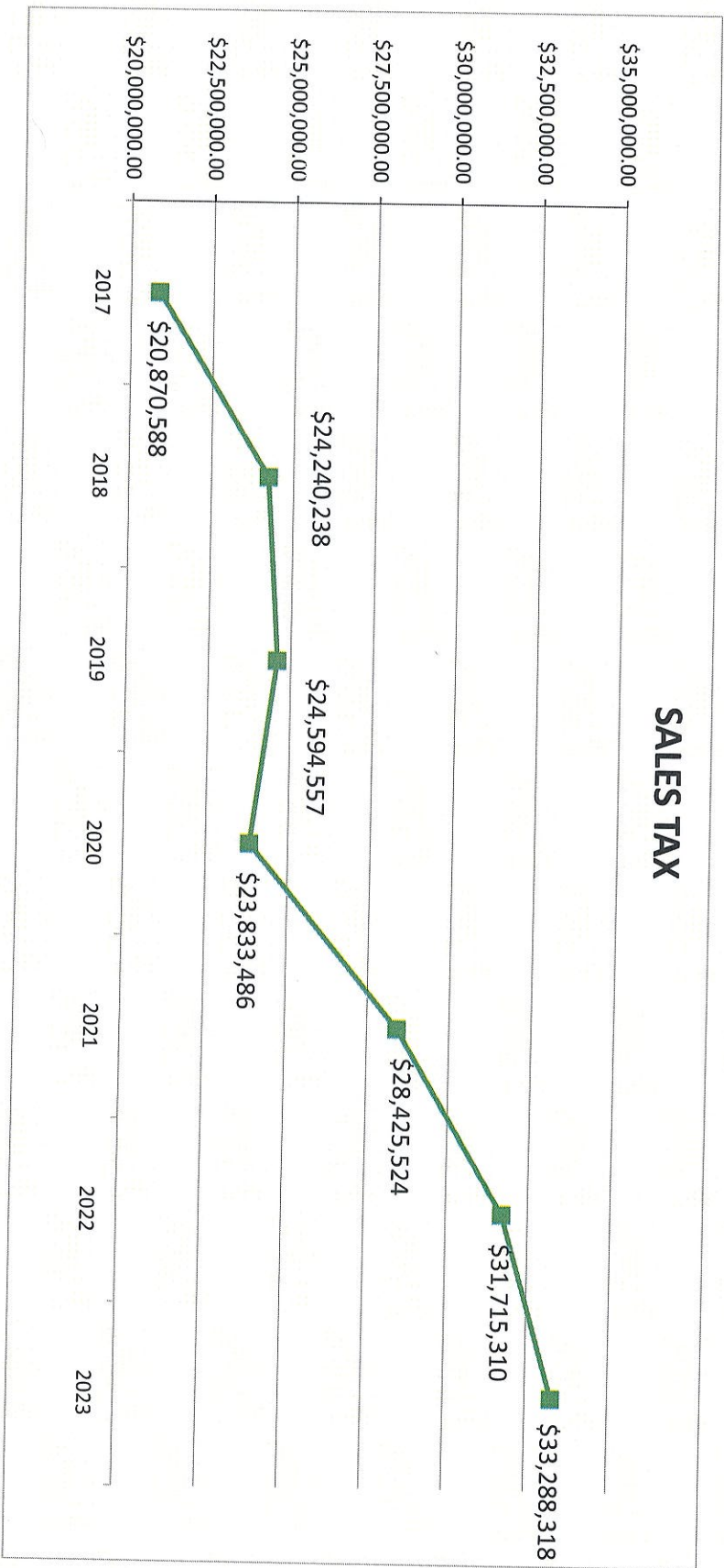
ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJUSTM	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COI	
A1325 410810	Other Payments In	-2,279,499	-2,279,499	.00	.00	-2,279,499.45	1.5%	
A1325 410900	Interest & Penalti	-925,000	-925,000	.00	.00	-911,536.23	.0%	
A1325 411131	Tax On Hotel/Motel	-14,000	-14,000	.00	.00	-14,000.00	4.0%	
A1325 412300	Treasurer Fees	-27,000	-27,000	-1,084.28	.00	-25,915.72	3.0%	
A1325 412301	Treasurer Fees- Pr	-50,000	-50,000	-1,500.00	.00	-48,500.00	4.7%	
A1325 412350	Charges For Tax Ad	-30,000	-30,000	-1,400.00	.00	-28,600.00	23.5%	
A1325 424010	Interest And Earni	-620,000	-620,000	-146,003.77	.00	-473,996.23	37.4%	
A1325 426900	M7674 Interest And	-50,000	-50,000	-18,708.66	.00	-31,291.34	.0%	
A1325 510010	TTASC	-40,000	-40,000	.00	.00	-40,000.00	6.9%	
A1325 510020	Full Time	388,825	388,825	26,796.85	.00	362,028.15	.0%	
A1325 510030	Part Time/Temporar	7,500	7,500	.00	.00	7,500.00	.0%	
A1325 510050	Overtime Pay Only,	1,500	1,500	.00	.00	1,500.00	.0%	
A1325 510050	All other(On Call),	1,500	1,500	.00	.00	1,500.00	.0%	
A1325 520050	Calculator	160	160	.00	.00	160.00	.0%	
A1325 520070	Chairs	250	250	.00	.00	250.00	.0%	
A1325 520200	Office Equipment	1,000	1,000	.00	.00	1,000.00	.0%	
A1325 540040	Books	1,100	1,100	.00	.00	1,100.00	.0%	
A1325 540070	Car Maintenance	500	500	.00	.00	500.00	.0%	
A1325 540140	Contracting Servic	125,000	125,000	5,500.00	.00	12,915.00	89.7%	
A1325 540320	Automobile Fuel	200	200	250.00	.00	350.00	41.7%	
A1325 540330	Leased/Service Equ	1,600	1,600	.00	100.00	1,600.00	50.0%	
A1325 540350	Legal Fees	300	300	.00	.00	300.00	.0%	
A1325 540390	Office Equip Maint	500	500	.00	.00	500.00	.0%	
A1325 540420	Mileage Expense	100	100	.00	.00	100.00	.0%	
A1325 540480	Office Supplies	1,500	1,500	.00	.00	1,500.00	.0%	
A1325 540485	Postage	4,500	4,500	.00	.00	4,500.00	.0%	
A1325 540590	Printing/Paper	2,500	2,500	199.53	.00	4,500.00	.0%	
A1325 540630	Services Rendered	13,000	13,000	481.00	.00	2,300.47	8.0%	
A1325 540660	Stationery Supplie	100	100	.00	.00	11,076.00	14.8%	
A1325 540733	Telephone	600	600	.00	.00	100.00	.0%	
A1325 581088	Training/All other	3,200	3,200	.00	.00	3,200.00	.0%	
A1325 583088	State Retirement F	17,849	16,848	5,038.22	.00	29,658.74	14.5%	
A1325 584088	Social Security Fr	8,016	15,568	2,698.53	.00	20,885.38	11.4%	
A1325 585588	Workers' Compensati	0	7,839	873.24	.00	6,965.27	11.1%	
A1325 586088	Disability Insuran	0	7,338	41.76	.00	296.57	12.3%	
A1325 588988	Health Insurance F	36,960	122,171	17,724.81	.00	141,406.66	11.1%	
A1325 588988	Eap Fringe	0	99	11.59	.00	87.04	11.8%	
TOTAL Treasurer		-3,416,639	162,863	-3,253,777	-122,544.95	108,128.00	-3,239,359.69	.4%

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SALES TAX HISTORY

	2017	2018	2019	2020	2021	2022	2023
TOTAL	\$ 20,870,588	\$ 24,240,238	\$ 24,594,557	\$ 23,833,486	\$ 28,425,524	\$ 31,715,310	\$ 33,288,318
% +/-	7.53%	16.15%	1.46%	-3.09%	19.27%	11.57%	4.96%



459.5%

Tioga County Monthly Sales Tax Payments to Towns and Villages 2023

Municipality	Jan*	Feb*	Mar*	Apr*	May*	Jun*	Jul*	Aug*	Sept*	Oct*	Nov*	Dec*	Total YTD
Town of Barton	\$ 68,941.72	\$ 61,853.81	\$ 81,771.74	\$ 66,738.18	\$ 67,190.33	\$ 81,811.73	\$ 67,447.91	\$ 67,275.74	\$ 91,883.05	\$ 63,386.11	\$ 61,206.46	\$ 85,679.90	\$ 865,186.68
Village of Waverly	\$ 50,773.81	\$ 45,553.74	\$ 60,222.78	\$ 49,150.96	\$ 49,483.95	\$ 60,252.23	\$ 49,673.65	\$ 49,546.85	\$ 67,669.50	\$ 46,682.24	\$ 45,076.98	\$ 63,101.04	\$ 637,187.73
Town of Berkshire	\$ 20,580.67	\$ 18,464.77	\$ 24,410.72	\$ 19,922.86	\$ 20,057.84	\$ 24,422.66	\$ 20,134.73	\$ 20,083.34	\$ 27,429.18	\$ 18,922.19	\$ 18,271.52	\$ 25,577.40	\$ 258,277.88
Town of Candor	\$ 65,508.08	\$ 58,773.19	\$ 77,699.10	\$ 63,414.29	\$ 63,843.92	\$ 77,737.10	\$ 64,088.67	\$ 63,925.07	\$ 87,306.81	\$ 60,229.17	\$ 58,158.07	\$ 81,412.61	\$ 822,096.08
Village of Candor	\$ 6,093.18	\$ 5,466.74	\$ 7,227.11	\$ 5,898.43	\$ 5,938.39	\$ 7,230.65	\$ 5,961.15	\$ 5,945.94	\$ 8,120.77	\$ 5,602.16	\$ 5,409.52	\$ 7,572.52	\$ 76,466.56
Town of Newark Valley	\$ 40,050.43	\$ 35,932.84	\$ 47,503.80	\$ 38,770.33	\$ 39,033.00	\$ 47,527.03	\$ 39,182.63	\$ 39,082.61	\$ 53,377.78	\$ 36,823.00	\$ 35,556.77	\$ 49,774.17	\$ 502,614.39
Village of Newark Valley	\$ 10,594.70	\$ 9,505.46	\$ 12,566.37	\$ 10,256.07	\$ 10,325.55	\$ 12,572.51	\$ 10,365.14	\$ 10,338.68	\$ 14,120.23	\$ 9,740.93	\$ 9,405.97	\$ 13,166.96	\$ 132,958.57
Town of Nichols	\$ 28,063.49	\$ 25,178.28	\$ 33,286.10	\$ 27,166.52	\$ 27,350.57	\$ 33,302.37	\$ 27,455.42	\$ 27,385.34	\$ 37,402.01	\$ 25,802.02	\$ 24,914.77	\$ 34,876.96	\$ 352,183.85
Village of Nichols	\$ 4,573.55	\$ 4,103.35	\$ 5,424.69	\$ 4,427.37	\$ 4,457.37	\$ 5,427.34	\$ 4,474.45	\$ 4,463.03	\$ 6,095.47	\$ 4,205.00	\$ 4,060.40	\$ 5,683.95	\$ 57,295.97
Town of Owego	\$ 227,355.69	\$ 203,981.24	\$ 269,666.47	\$ 220,088.88	\$ 221,579.99	\$ 269,798.35	\$ 222,429.41	\$ 221,861.63	\$ 303,011.49	\$ 209,034.43	\$ 201,846.39	\$ 282,554.79	\$ 2,853,208.76
Village of Owego	\$ 33,754.59	\$ 30,284.27	\$ 40,036.30	\$ 32,675.71	\$ 32,897.09	\$ 40,055.88	\$ 33,023.20	\$ 32,938.90	\$ 44,986.90	\$ 31,094.50	\$ 29,967.32	\$ 41,949.77	\$ 423,604.43
Town of Richford	\$ 14,503.81	\$ 13,012.67	\$ 17,202.96	\$ 14,040.23	\$ 14,135.56	\$ 17,211.37	\$ 14,189.54	\$ 14,153.32	\$ 19,330.16	\$ 13,335.03	\$ 12,876.48	\$ 18,075.15	\$ 182,016.08
Town of Spencer	\$ 32,439.48	\$ 29,104.38	\$ 38,476.45	\$ 31,402.64	\$ 31,615.40	\$ 38,495.27	\$ 31,736.60	\$ 31,655.58	\$ 43,234.17	\$ 29,825.38	\$ 28,799.77	\$ 40,315.38	\$ 407,100.50
Village of Spencer	\$ 8,833.10	\$ 7,924.97	\$ 10,476.94	\$ 8,550.77	\$ 8,608.71	\$ 10,482.06	\$ 8,641.71	\$ 8,619.64	\$ 11,772.43	\$ 8,121.30	\$ 7,842.03	\$ 10,977.67	\$ 110,851.33
Town of Tioga	\$ 61,742.00	\$ 55,394.31	\$ 72,232.16	\$ 59,768.99	\$ 60,173.52	\$ 73,267.98	\$ 60,404.20	\$ 60,250.01	\$ 82,287.53	\$ 56,766.58	\$ 54,814.56	\$ 76,732.19	\$ 774,833.63
Total Distributed	\$ 673,808.30	\$ 604,534.02	\$ 799,203.69	\$ 652,271.83	\$ 656,690.99	\$ 799,594.53	\$ 659,208.41	\$ 657,525.68	\$ 898,077.48	\$ 619,510.04	\$ 598,207.01	\$ 837,400.46	\$ 8,455,982.44
County Retained	\$ 1,347,818.76	\$ 1,209,249.42	\$ 1,598,647.18	\$ 1,304,739.38	\$ 1,313,579.01	\$ 1,599,428.98	\$ 1,318,614.61	\$ 1,315,248.66	\$ 1,796,324.41	\$ 1,239,208.97	\$ 1,150,593.52	\$ 1,675,052.16	\$ 16,914,502.06
1/2% Capital	\$ 296,339.85	\$ 769,334.09	\$ 374,282.79	\$ 301,909.49	\$ 305,438.31	\$ 384,601.67	\$ 316,100.29	\$ 315,001.86	\$ 437,308.59	\$ 283,739.52	\$ 277,329.73	\$ 395,470.38	\$ 3,958,916.54
1/2% Discretionary	\$ 296,339.84	\$ 269,334.09	\$ 374,282.79	\$ 303,969.48	\$ 305,438.31	\$ 384,601.67	\$ 316,100.29	\$ 315,001.85	\$ 437,308.58	\$ 283,739.52	\$ 277,329.72	\$ 395,470.37	\$ 3,958,916.51
Total Retained	\$ 1,940,498.45	\$ 1,747,917.60	\$ 2,347,212.76	\$ 1,912,678.35	\$ 1,924,455.63	\$ 2,368,632.32	\$ 1,950,815.19	\$ 1,945,252.37	\$ 2,670,944.58	\$ 1,806,685.01	\$ 1,751,252.97	\$ 2,465,997.91	\$ 24,832,385.11
Total from State	\$ 2,614,306.75	\$ 2,352,451.62	\$ 3,146,416.45	\$ 2,564,950.18	\$ 2,581,146.62	\$ 3,168,226.85	\$ 2,610,023.60	\$ 2,602,778.05	\$ 3,568,969.06	\$ 2,426,195.05	\$ 2,349,459.98	\$ 3,303,393.37	\$ 33,288,317.55

*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.

E911 SURCHARGE HISTORY

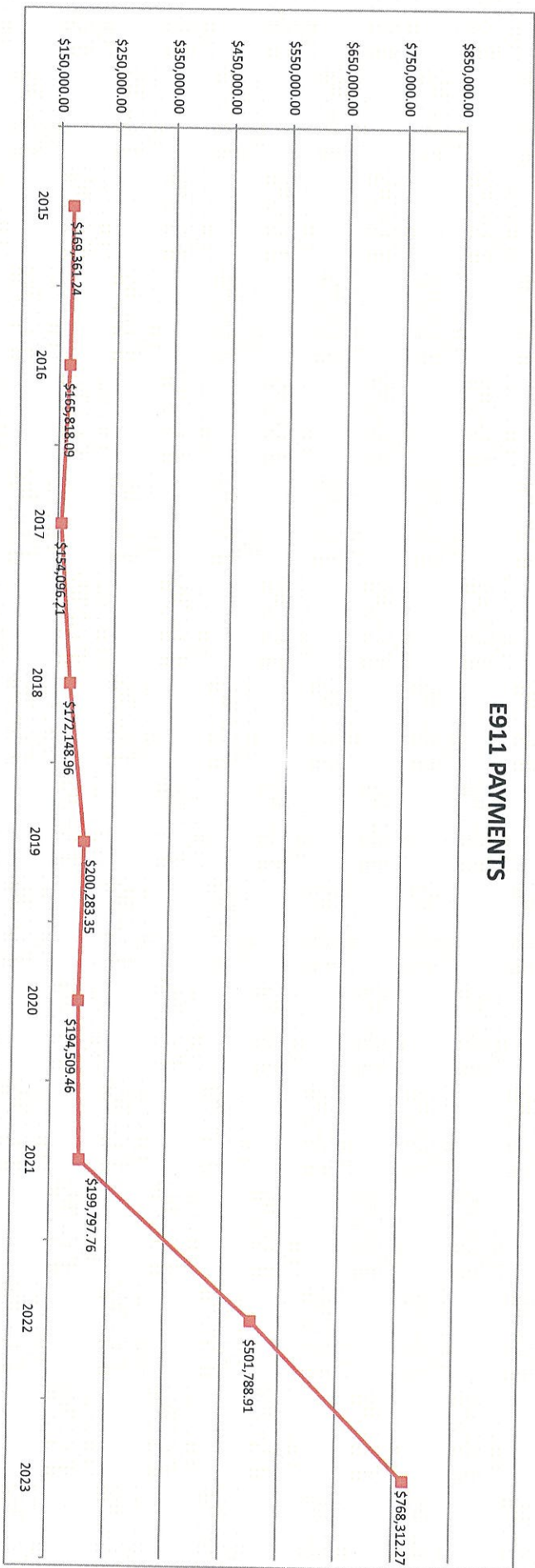
	2015	2016	2017	2018	2019	2020	2021	2022	2023
LAND LINE	\$ 63,942.02	\$ 60,256.58	\$ 57,951.90	\$ 53,545.78	\$ 50,194.25	\$ 44,476.10	\$ 45,258.03	\$ 125,943.67	\$ 159,082.40
WIRELESS	\$ 105,419.22	\$ 105,561.51	\$ 96,144.31	\$ 118,603.18	\$ 150,089.10	\$ 150,033.36	\$ 154,539.73	\$ 375,845.24	\$ 609,229.87
TOTAL	\$ 169,361.24	\$ 165,818.09	\$ 154,096.21	\$ 172,148.96	\$ 200,283.35	\$ 194,509.46	\$ 199,797.76	\$ 501,788.91	\$ 768,312.27

*Wireless Surcharge- \$1.30 per month per device

*Wireline Surcharge- \$1.35 per month per line

*Effective Date June 1, 2022 \$1.00 increase per line/device

E911 PAYMENTS



2024 Special Franchise Taxes Due

TOWN	2024 SPECIAL FRANCHISE	PAID AS OF 2/9/2024	OUTSTANDING PAYMENTS	% PAID AS OF 2/9/2024	% OUTSTANDING 2/9/2024
BARTON	\$ 342,098.41	\$ 341,438.22	\$ 660.19	99.81%	0.19%
BERKSHIRE	\$ 46,284.85	\$ 46,284.85	\$ (0.00)	100.00%	0.00%
CANDOR	\$ 420,728.00	\$ 415,835.63	\$ 4,892.37	98.84%	1.16%
NEWMARK VALLEY	\$ 121,556.84	\$ 120,307.54	\$ 1,249.30	98.97%	1.03%
NICHOLS	\$ 361,127.77	\$ 322,543.37	\$ 38,584.40	89.32%	10.68%
OWEGO	\$ 1,614,440.27	\$ 1,496,296.25	\$ 118,144.02	92.68%	7.32%
RICHFORD	\$ 145,545.54	\$ 145,545.54	\$ -	100.00%	0.00%
SPENCER	\$ 150,397.75	\$ 144,138.64	\$ 6,259.11	95.84%	4.16%
TIOGA	\$ 437,373.90	\$ 431,036.60	\$ 6,337.30	98.55%	1.45%
TOTALS:	\$ 3,639,553.33	\$ 3,463,426.64	\$ 176,126.69		

REFERRED TO:

FINANCE/LEGAL COMMITTEE
LEGISLATIVE WORKSESSION

RESOLUTION NO. B33

APPORTIONING FORFEITURE OF CRIME
PROCEEDS FOR DRUG ENFORCEMENT
ACTIVITIES

WHEREAS: Resolution 239-20 established a system for the disposal of property, the order of priority of disbursements and the restrictions on the use of both pre-conviction and post-conviction forfeitures of crime proceeds; and

WHEREAS: Tioga County has received \$10,000.00 from a drug forfeiture case; and

WHEREAS: It is agreed the funds shall be divided between the agencies involved in the investigation in accordance with Section 1349 of the Civil Practice Laws and Rules; and

WHEREAS: Distribution details are as follows:

Tioga County District Attorney's Office (15%)	\$1,500.00
Owego Police Department (5%)	\$500.00
NYS Office of Alcoholism and Substance Abuse Services (OASAS)	\$3,200.00
Owego Police Department (75%)	\$3,600.00
Tioga County District Attorney's Office (25%)	<u>\$1,200.00</u>
	\$10,000.00

And

WHEREAS: Appropriation of funds and budget modifications requires Legislative approval; therefore be it

RESOLVED: That funding be appropriated as follows:

FROM:	A1165-426250 Forfeiture of Crime Proceeds	\$ 1,500.00
	A1165-426260 Forfeiture of Crime Proceeds Restricted	\$ 8,500.00
TO:	A1165-540335 Asset Forfeiture Expense	\$ 1,500.00
	A1165-540336 Asset Forfeiture Expense-Restricted	\$ 8,500.00

REFERRED TO:

FINANCE COMMITTEE

RESOLUTION NO.

SUPREME COURT ORDER
TOWN OF OWEGO

WHEREAS: The Supreme Court of the State of New York has rendered an Order in the matter of MRAN Hospitality, LLC & MH Hospitality of Tioga, LLC v. Town of Owego, New York and its Assessor, and Board of Assessment Review and issued Stipulation of Settlement and Order, indicating a reduction of assessment as decided by the parties involved, and filed on January 9th, 2024; and

WHEREAS: The Court Stipulation of Settlement and Order reduces the assessment of parcel 153.07-1-40.112 from 1,725,000 to 977,400 for the tax year of 2022/2023 and 2023/2024; and

WHEREAS: The 2023 Town and County taxes were paid at the Treasurer's Office on May 30th, 2023 and the order stipulates a refund be generated based on the reduced assessment; and

WHEREAS: The 2024 Town and County taxes remain unpaid at the Town of Owego, and the order stipulates an amended and revised tax bill shall be issued according to the reduced assessment; be it therefore

RESOLVED: That a refund be issued for the 2023 taxes by the Tioga County Treasurer's Office and the erroneous amounts be charged back to the proper accounts in the records of the Tioga County Treasurer's Office; and be it further

RESOLVED: That new bill for the unpaid 2024 tax year for 153.07-1-40.112 be issued by the Tioga County Treasurer's Office as stipulated by the order and the erroneous amounts be charged back to the proper accounts in the records of the Tioga County Treasurer's Office; and be it further

RESOLVED: That the parcel 153.07-1-40.112 assessment shall remain at \$977,400 for the tax years 2024/2025 and 2025/2026 absent application of any of the enumerated exceptions to RPTL 727.