

FINANCE COMMITTEE MEETING AGENDA FOR DECEMBER 14TH, 2021 AT 10:30 AM.

LATE RESOLUTIONS: CATHY HASKELL.

READING AND APPROVAL OF THE FINANCE COMMITTEE MEETING MINUTES OF NOVEMBER 9, 2021.

OLD BUSINESS: TREASURER'S OFFICE YEAR TO DATE BUDGET PERFORMANCE.

: DISCUSSION OF THE ANNUAL TRANSFER OF CASINO STATE AID FUNDS TO THE CAPITAL FUND.

NEW BUSINESS:

: UNPAID VILLAGE TAXES TO BE RELEVIED.

: UNPAID SCHOOL TAXES TO BE RELEVIED.

: REVIEW OF THE STATE REQUIRED CONSTITUTIONAL PROPERTY TAX LIMIT CALCULATION FOR 2022.

: PENSION PAYMENT STATUS.

: NOVEMBER SALES TAX COLLECTIONS MINUS THE MANDATED AIM FUNDING AND YEAR TO DATE SALES TAX AMOUNTS.

: REVIEW OF THE NEW YORK STATE HOMEOWNERS ASSISTANCE FUND.



TIOGA COUNTY, NEW YORK

YEAR-TO-DATE BUDGET REPORT

FOR 2021 12

ACCOUNTS FOR:		ORIGINAL	TRANSFERS/	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
A General Fund		APPROP	ADJUSTMENTS	BUDGET			BUDGET	USE/COL
A1325	Treasurer							
A1325	410510	Gain From Sale of	0	-60,000	-906.48	.00	-59,093.52	1.5%*
A1325	410810	Other Payments In	0	-1,944,995	-1,961,968.26	.00	-16,972.99	100.9%
A1325	410900	Interest & Penalti	0	-1,050,000	-903,270.51	.00	-146,729.49	86.0%*
A1325	411131	Tax On Hotel/Motel	0	-8,000	.00	.00	-8,000.00	0%*
A1325	412300	Treasurer Fees	0	-16,000	-30,413.38	.00	14,413.38	190.1%*
A1325	412301	Treasurer Fees- PR	0	-58,000	-50,700.00	.00	-7,300.00	87.4%*
A1325	412302	Treasurer Fees- Id	0	-30,000	-30,000.00	.00	.00	100.0%*
A1325	412350	Charges For Tax Ad	0	-30,000	-25,382.70	.00	-4,617.30	84.6%*
A1325	424010	Interest And Earni	0	-100,000	-14,695.01	.00	-85,304.99	14.7%*
A1325	424011	M7674 Interest And	0	0	-224.45	.00	-224.45	100.0%*
A1325	426000	Interest And Earni	0	-10,000	-17,322.40	.00	7,322.40	173.2%*
A1325	448090	TIASC	0	-30,000	-30,000.00	.00	.00	100.0%*
A1325	510010	M7674 Federal Aid-o	0	0	-4,681,434.00	.00	4,681,434.00	100.0%*
A1325	510020	Full Time	0	338,450	300,000.00	.00	38,450.00	88.8%*
A1325	510030	Part Time/Temporar	0	7,500	5,906.25	.00	1,593.75	78.8%*
A1325	510050	Overtime Pay Only	0	1,000	12.27	.00	987.73	1.2%*
A1325	520050	All Other(On Call),	0	1,500	515.36	.00	984.64	34.4%*
A1325	520070	Calculator	0	160	.00	.00	.00	0%*
A1325	520200	Office Equipment	0	1,000	140.39	.00	19.41	87.9%*
A1325	540040	Books	0	900	905.87	.00	94.13	90.6%*
A1325	540070	Car Maintenance	0	500	876.91	.00	23.09	97.4%*
A1325	540140	Contracting servic	0	80,000	75	.00	74.75	0%*
A1325	540140	M7674 Contracting S	0	80,000	67,400.00	.00	12,600.00	84.3%*
A1325	540180	Dues	0	400	9,500.00	.00	200.00	100.0%*
A1325	540220	Automobile Fuel	0	200	200.00	.00	.00	50.0%*
A1325	540320	Leased/Service Equ	0	2,000	1,133.84	.00	77.24	96.4%*
A1325	540330	Legal Fees	0	400	3.66	.00	866.16	56.7%*
A1325	540350	Office Equip Maint	0	500	425.00	.00	396.34	79.1%*
A1325	540390	Mileage Expense	0	50	200.48	.00	75.00	85.0%*
A1325	540420	Postage	0	1,700	726.74	.00	973.26	100.0%*
A1325	540480	Printing/Paper	0	4,500	2,932.11	.00	1,567.89	65.2%*
A1325	540590	Services Rendered	0	2,000	2,309.78	.00	150.46	94.2%*
A1325	540630	Stationery Supplie	0	18,400	4,374.00	.00	14,026.00	23.8%*
A1325	540733	Telephone	0	600	.00	.00	200.00	75.9%*
A1325	541088	Training/All Other	0	3,300	455.50	.00	144.50	75.9%*
A1325	581088	State Retirement F	0	37,686	1,530.00	.00	1,619.52	48.6%*
A1325	583088	Social Security Fr	0	25,892	36,780.16	.00	1,905.84	97.6%*
A1325	584088	Workers Compensati	0	8,575	22,754.02	.00	3,137.98	87.9%*
					8,099.48	.00	4,75.52	94.5%*



TIOGA COUNTY, NEW YORK

**Tioga County
YEAR-TO-DATE BUDGET REPORT**

FOR 2021_12

ACCOUNTS FOR:	GENERAL FUND	ORIGINAL APPROP	TRANSFERS/ADJUSTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 5855888	Disability Insurance	408	0	408	365.40	.00	42.60	89.6%
A1325 5860888	Health Insurance F	102,843	28,691	131,534	143,915.41	.00	-12,381.22	109.4%*
A1325 5889888	Eap Fringe	105	0	105	96.32	.00	8.68	91.7%
TOTAL Treasurer		-2,695,626	37,766	-2,657,860	-7,134,285.24	255.49	4,476,169.42	268.4%
TOTAL General Fund		-2,695,626	37,766	-2,657,860	-7,134,285.24	255.49	4,476,169.42	268.4%
TOTAL REVENUES		-3,336,995	0	-3,336,995	-7,746,317.19	.00	4,409,321.92	
TOTAL EXPENSES		641,369	37,766	679,135	612,031.95	255.49	66,847.50	

2021 VILLAGE RELEVY

	BASE AMOUNT	VILLAGE INTEREST	2ND NOTICE FEE	RETURNED TAXES	TOTAL RELEVY
VILLAGE OF CANDOR 8%+ NO SNF	\$ 12,645.30	\$ 1,011.62	\$ -	\$ 13,656.92	
7% County Penalty				\$ 955.98	\$ 14,612.90
VILLAGE OF NEWARK VLY 12%+NO SNF	\$ 12,959.75	\$ 1,555.17	\$ -	\$ 14,514.92	
7% County Penalty				\$ 1,016.05	\$ 15,530.97
VILLAGE OF NICHOLS 8%+NO SNF	\$ 6,969.88	\$ 557.60	\$ -	\$ 7,527.48	
7% County Penalty				\$ 526.90	\$ 8,054.38
VILLAGE OF OWEGO 6%+NO SNF	\$ 218,132.40	\$ 13,087.99	\$ -	\$ 231,220.39	
7% County Penalty				\$ 16,185.44	\$ 247,405.83
VILLAGE OF SPENCER 6%+NO SNF	\$ 6,973.28	\$ 418.39	\$ -	\$ 7,391.67	
7% County Penalty				\$ 517.43	\$ 7,909.10
VILLAGE OF WAVERLY 9%+\$1 SNF	\$ 168,883.69	\$ 15,199.49	\$ 143.00	\$ 184,226.18	
7% County Penalty				\$ 12,895.84	\$ 197,122.02
TOTAL	\$ 426,564.30	\$ 31,830.26	\$ 143.00	\$ 458,537.56	
PENALTY TOTAL				\$ 32,097.64	\$ 490,635.20

\$ 458,537.56
TOTAL DUE TO VILLAGES

2021-22
SCHOOL TAX RELEVY

	BARTON	BERKSHIRE	CANDOR	N. VALLEY	NICHOLS	OWEGO	RICHFORD	SPENCER	TIOGA	TOTAL	SCHOOL PORTION:	FULL RELEVY
SCHOOL DISTRICT												
CANDOR 1			369,753.54					11,907.84	8,941.18	390,602.56		
2% School Interest			7,395.13					238.15	178.82	7,812.10		398,414.66
7% County Penalty			26,400.38					850.21	638.40	27,888.99		426,303.65
DRYDEN 2												
2% School Interest										2,127.66		2,127.66
7% County Penalty										42.55		2,170.21
MAINE-ENDWELL 4												
2% School Interest										13,442.38		13,442.38
7% County Penalty										268.84		13,711.22
MARATHON 5												
2% School Interest										9,095.63		9,095.63
7% County Penalty										181.92		9,277.55
NEWARK VALLEY 6												
2% School Interest										181.92		181.92
7% County Penalty										649.44		831.36
OWEGO-APALACHIN 7												
2% School Interest										9,095.63		9,095.63
7% County Penalty										181.92		9,277.55
SPENCER-VAN ETTEN 9												
3% School Interest										1,069.47		1,069.47
7% County Penalty										2,570.25		3,639.72
TIOGA 10												
2% School Interest										49,480.85		49,480.85
7% County Penalty										989.65		50,470.50
UNION-ENIDCOTT 11												
2% School Interest										11,191.65		11,191.65
7% County Penalty										223.84		11,415.49
VESTAL 13												
2% School Interest										8,275.21		8,275.21
7% County Penalty										29,542.17		37,817.38
WAVERLY 14												
3% School Interest										10,141.05		10,141.05
7% County Penalty										24,372.29		34,513.34
WHITNEY POINT 15												
3% School Interest										19,772.98		19,772.98
7% County Penalty										593.18		20,366.16
TOTAL TAX RETURNED	423,163.50	120,793.21	413,756.10	172,877.35	105,798.64	1,304,180.35	144,363.11	209,828.86	256,551.14	3,148,302.26		
School Interest:	12,200.17	2,415.69	8,275.21	3,457.66	2,115.96	26,083.73	3,024.99	6,175.78	5,198.69	68,947.88		
Due to School:	435,363.67	123,198.90	422,031.31	176,335.01	107,914.60	1,330,264.08	144,388.10	216,004.64	267,749.83	3,217,250.14		
Co. Penalty:	30,475.45	8,623.95	29,542.17	12,343.46	7,553.98	93,118.50	10,107.12	15,120.36	18,322.50	225,207.49		
Total Relevy on Warrant:	465,839.12	131,822.85	451,573.48	188,678.47	115,468.58	1,423,382.58	154,495.22	231,125.00	280,072.33	3,442,457.83		

3,217,250.14
- 1.5%
3,442,457.83

Print/View Summary

County of Tioga (490100000000)
Fiscal Year Ending: 12/31/2022
Status: Pre-Budget Data Submitted

Tax Limit Form

Taxable Full Value

\$2,853,140,313

Ad Valorem Tax Levy

Budget Adoption Date:

12/14/2021

Total County-Wide Ad Valorem Tax Levy:

\$25,358,754

Credits

Prior Year Surplus Sales Tax:

\$0

Sales Tax Credits to Reduce County Levy on Towns:

\$120,000

Payments by Town to Reduce County Levy:

\$0

Other Credits:

\$2,636

Tax Levy Calculations

Total Credits	<i>Richford sales tax</i>	\$122,636
Net Tax Levy		\$25,236,118
Real Estate and Chargebacks from Schedule D	<i>ERRONEOUS ASSESSMENTS</i>	\$9,250
Total Tax Levy		\$25,245,368

Tax Limit Calculations

Fiscal Year	Taxable Full Value
2022	\$2,853,140,313
2021	\$2,852,859,402
2020	\$2,688,014,910
2019	\$2,633,735,434
2018	\$2,601,820,236

Five Year Total Full Valuation	\$13,629,570,295
Five Year Average Full Valuation	\$2,725,914,059
Constitutional Tax Limit	\$46,340,539
Total Tax Levy	\$25,245,368
Total Exclusions <i>debt payments</i>	\$1,946,821
Tax Levy Subject to Tax Limit	\$23,298,547
Percentage of Tax Limit Exhausted	50.28%
Constitutional Tax Margin	\$23,041,992

x 1.7%

Debt Exclusions

Revenue Producing Improvement Debts

No entries.

Other Debt	Principal	Interest	Total
General Fund Bonds			
SERIAL BONDS	\$1,655,000	\$414,416	\$2,069,416

Summary

Revenue Producing Improvement Debt Total		\$0
Revenues Designated for Such Debt Service from Schedule A	-	\$0
Revenue Producing Improvement Debt Net Exclusions	=	\$0
Other Debt Total	+	\$2,069,416
Sub Total	=	\$2,069,416
Revenues Designated by Law for Debt Service from Schedule B	-	\$122,595
Debt Service Net Exclusions	=	\$1,946,821
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$0
Other Exclusions	+	\$0
Total Exclusions	=	\$1,946,821

Schedules

Schedule A

No entries.

Schedule B

Budget Code	Revenue Description	Amount
A9710 440970	FEDERAL AID MBBA SUBSIDY	\$122,595
	Total	\$122,595

Schedule C

No entries.

Schedule D

Purpose	Amount
Chargebacks Subject To County Tax Limit	
ERRONEOUS ASSESSMENT	\$9,250
Total	\$9,250

Other Exclusions

No entries.

Form History

Date and Time	Status Change	User	Email
11/19/2021 12:03:04 PM	Pre-Budget Data Submitted	Katie Chandler (LG4905)	chandlerk@co.tioga.ny.us
11/18/2021 3:46:54 PM	Open	Katie Chandler (LG4905)	chandlerk@co.tioga.ny.us
09/16/2021 10:12:52 AM	Not Started	Scott Waldorf (LGSAMAU03)	swaldorf@osc.ny.gov

NEW YORK STATE HOMEOWNER ASSISTANCE FUND

The New York State Homeowner Assistance Fund (“NYS HAF”) was established under section 3206 of the American Rescue Plan Act of 2021 and provides \$539,458,518 in financial assistance to New York State, through the United States Department of the Treasury.

The aim of HAF is to mitigate financial hardships associated with the coronavirus pandemic by preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacements of homeowners experiencing financial hardship.

Funding will be available 11/29/2021

Homeowners can submit questions or provide us with contact information by emailing HAF@nyshcr.org or visiting www.hcr.ny.gov/homeowners