

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](http://www.TiogaCountyNY.com)

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

### FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE October 10<sup>th</sup> 2023, AT 10:30AM

**APPROVAL OF MINUTES:** Approve minutes of the September 12<sup>th</sup> 2023 Finance Committee

**FINANCIAL:** YTD Budget Report

**OLD BUSINESS:** None

**NEW BUSINESS:** Office of the State Comptroller's Annual Fiscal Stress & Environmental Stress Monitoring Report for Tioga County.

: Sales Tax: Total taxable sales of 57 counties- breakdown of the top 20 categories.

: Sales Tax: Total taxable sales of Tioga County 2022-2023- breakdown of the top 20 categories.

**PERSONNEL:** Executive Session

**RESOLUTIONS/PROCLAMATIONS:**

**ADJOURNMENT:**

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



## FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE September 12, 2023 AT 10:30AM

### ATTENDANCE:

Legislators: Sauerbrey, Ciotoli, Roberts, Monell, Brown, Mullen, Flesher, Standinger, Weston

Staff: McFadden, DeWind, Haskell, Chandler, Schurter, Riddle

**APPROVAL OF MINUTES:** Minutes of the August 15<sup>th</sup>, 2023 Finance Committee were read and a motion to approve by Legislator Mullen, seconded by Legislator Brown and unanimously carried.

**FINANCIAL:** YTD budget is tracking well. Investments interest and earnings are high at 700K year to date. Treasurer McFadden anticipates over 1M in 2024. Incero still has one more bill to issue for the County audit. Revenue for gain from tax sale will be zero this year, and the line will be removed in 2024 until we receive more information from the state.

**OLD BUSINESS:** K. Humes has been diligently working on auction closings, all is going well with only a few parcels remaining to wrap up.

**NEW BUSINESS:** Incero had a scheduling conflict and could not attend today's meeting. They will present at the workshop on September 21<sup>st</sup>, 2023.

: Recent commercial tax assessment lawsuits were reviewed. Leprino Foods has brought lawsuits on the same parcels for the last five-year, Treasurer McFadden is concerned the Courts will go retroactive with their decision.

: The County received a payment from the state for shared services of \$803K

**PERSONNEL:** The Treasurer's office has lost their chief accountant, and recently received a resignation from one of their accounting associate III.

**RESOLUTIONS/PROCLAMATIONS:** None

**EXECUTIVE SESSION:** None

**ADJOURNMENT:** 11:15am



TIOGA COUNTY, NEW YORK

Tioga County  
YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:  
General Fund

ORIGINAL  
APPROP

TRANSFRS/  
ADJUSTMS

REVISED  
BUDGET

YTD ACTUAL

ENCUMBRANCES

AVAILABLE  
BUDGET

PCT  
USE/COL

A1325 Treasurer

| ACCOUNTS FOR: | ORIGINAL APPROP     | TRANSFRS/ADJUSTMS | REVISED BUDGET | YTD ACTUAL    | ENCUMBRANCES | AVAILABLE BUDGET | PCT USE/COL |
|---------------|---------------------|-------------------|----------------|---------------|--------------|------------------|-------------|
| A1325 410510  | Gain From Sale of   | 0                 | -90,000        | -90,000       | .00          | -90,000.00       | .00%        |
| A1325 410810  | Other Payments In   | 0                 | -1,998,346     | -2,137,030.68 | .00          | 138,684.57       | 106.9%      |
| A1325 410900  | Interest & Penalti  | 0                 | -925,000       | -763,682.37   | .00          | -161,317.63      | 82.6%       |
| A1325 411131  | Tax On Hotel/Motel  | 0                 | -12,000        | -7,308.99     | .00          | -4,691.01        | 60.9%       |
| A1325 411400  | Emergency Telephon  | 0                 | 0              | -332.25       | .00          | 232.25           | 100.0%      |
| A1325 412300  | Treasurer Fees      | 0                 | -28,000        | -17,496.82    | .00          | -10,503.18       | 62.5%       |
| A1325 412301  | Treasurer Fees- Pr  | 0                 | -50,000        | -30,750.00    | .00          | -19,250.00       | 61.5%       |
| A1325 412350  | Charges For Tax Ad  | 0                 | -75,000        | -883,139.76   | .00          | -11,730.00       | 60.9%       |
| A1325 424010  | Interest And Earni  | 0                 | -20,000        | -94,707.38    | .00          | 808,139.76       | 1177.5%     |
| A1325 424010  | M7674 Interest And  | 0                 | -40,000        | -40,000.00    | .00          | 74,707.38        | 473.5%      |
| A1325 426900  | TTASC               | 0                 | -20,000        | -68,971.72    | .00          | -6,028.28        | 92.0%       |
| A1325 427350  | Optiold Settlement  | 0                 | -75,000        | 281,960.43    | .00          | 99,050.57        | 74.0%       |
| A1325 510010  | Full Time           | 0                 | 381,011        | 5,562.85      | .00          | 1,937.15         | 74.2%       |
| A1325 510020  | Part Time/Temporar  | 0                 | 7,500          | 42.60         | .00          | 1,457.40         | 2.8%        |
| A1325 510030  | Overtime Pay Only   | 0                 | 1,500          | 1,114.89      | .00          | 1,885.11         | 37.2%       |
| A1325 510050  | All Other(On Call), | 0                 | 3,000          | 219.99        | .00          | .01              | 100.0%      |
| A1325 520050  | Calculator          | -20               | 140            | .00           | .00          | .00              | 100.0%      |
| A1325 520070  | Chairs              | 20                | 220            | .00           | .00          | .00              | 100.0%      |
| A1325 520200  | Office Equipment    | 0                 | 1,000          | 1,000.00      | .00          | .00              | 100.0%      |
| A1325 540040  | Books               | 0                 | 1,000          | 1,032.91      | .00          | .00              | 100.0%      |
| A1325 540070  | Car Maintenance     | 33                | 500            | 88.37         | .00          | 500.00           | 86.0%       |
| A1325 540140  | Contracting Servic  | 0                 | 80,000         | 68,800.00     | .00          | 11,200.00        | 50.7%       |
| A1325 540180  | Dues                | 0                 | 600            | 280.00        | .00          | 320.00           | 50.0%       |
| A1325 540220  | Automobile Fuel     | 0                 | 200            | 88.37         | .00          | 100.00           | 48.9%       |
| A1325 540320  | Leased/Service Equ  | 0                 | 1,600          | 782.24        | .00          | 817.76           | 85.0%       |
| A1325 540330  | Legal Fees          | 0                 | 300            | 425.00        | .00          | 75.00            | 85.0%       |
| A1325 540350  | Office Equip Maint  | 0                 | 500            | .00           | .00          | 500.00           | 79.7%       |
| A1325 540390  | Milage Expense      | 0                 | 100            | 1,196.21      | .00          | 303.79           | 56.6%       |
| A1325 540420  | Office Supplies     | 0                 | 1,500          | 2,546.95      | .00          | 1,953.05         | 84.9%       |
| A1325 540429  | M7674 outside Suppo | 0                 | 250,000        | 1,241.36      | .00          | 378.68           | 6.2%        |
| A1325 540480  | Postage             | 0                 | 4,500          | 5,487.60      | .00          | 6,206.16         | 55.7%       |
| A1325 540485  | Printing/Paper      | 0                 | 2,500          | 35.40         | .00          | 31.69            | 52.8%       |
| A1325 540530  | Services Rendered   | 0                 | 14,000         | 2,354.56      | .00          | 340.48           | 43.3%       |
| A1325 540600  | Stationery Supplie  | -33               | 67             | 2,354.56      | .00          | 845.44           | 73.6%       |
| A1325 540733  | Telephone           | 0                 | 600            | 32,364.57     | .00          | 6,216.05         | 83.9%       |
| A1325 581088  | Training/All Other  | 0                 | 3,200          | 21,335.27     | .00          | 3,012.43         | 87.6%       |
| A1325 583088  | State Retirement F  | 0                 | 38,581         | 7,149.62      | .00          | 1,420.76         | 83.4%       |
| A1325 584088  | Social Security Fr  | 0                 | 24,348         | 310.59        | .00          | 96.57            | 76.3%       |
| A1325 585588  | Workers Compensati  | 0                 | 8,570          | .00           | .00          | .00              | .00%        |
| A1325 585588  | Disability Insuran  | 0                 | 407            | .00           | .00          | .00              | .00%        |



*Fiscal Score*  
**County of Tioga**

2.

| Category                         | Indicator                                     | Scoring  | Fiscal Year End | Data Required  | Points                              |      |
|----------------------------------|---|--|-----------------|--|-------------------------------------|------|
| Fund Balance                     | 1<br>Assigned and Unassigned Fund Balance     | 25 Points ≤ 0%<br>18.75 Points > 0% But ≤ 3.33%<br>12.50 Points > 3.33% But ≤ 6.67%<br>6.25 Points > 6.67% But ≤ 10%<br>0 Points > 10%   | 2022            | Data Required<br>Assigned and Unassigned Fund Balance (codes 915 & 917)<br>Gross Expenditures<br>Calculation<br>Assigned and Unassigned Fund Balance ÷ Gross Expenditures  | 35,309,356<br>82,742,596<br>42.67%  | 0.00 |
|                                  |   |  | 2020            | Data Required<br>Total Fund Balance (code 8029)<br>Gross Expenditures<br>Calculation<br>Total Fund Balance ÷ Gross Expenditures  | 41,068,170<br>82,742,596<br>49.63%  | 0.00 |
| Operating Deficits               | 2<br>Total Fund Balance                       | General Fund<br>25 Points ≤ 0%<br>18.75 Points > 0% But ≤ 10%<br>12.50 Points > 10% But ≤ 15%<br>6.25 Points > 15% But ≤ 20%<br>0 Points > 20%   | 2022            | Data Required<br>Gross Revenues<br>Gross Expenditures<br>Calculation<br>(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures   | 74,873,424<br>75,761,511<br>-1.17%  | 3.33 |
|                                  |   |  | 2021            | Data Required<br>Gross Revenues<br>Gross Expenditures<br>Calculation<br>(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures   | 88,553,107<br>78,612,748<br>12.64%  | 3.33 |
| Operating Deficits               | 3<br>Operating Deficit                        | Combined Funds<br>10 Points ≤ 50%<br>6.67 Points > 50% But ≤ 75%<br>3.33 Points > 75% But ≤ 100%<br>0 Points > 100%  | 2022            | Data Required<br>Cash and Investments (codes 200-223, 450, 451)<br>Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295)<br>Calculation<br>Cash and Investments ÷ Net Current Liability  | 41,533,609<br>3,783,504<br>1097.76% | 0.00 |
|                                  |   |  | 2022            | Data Required<br>Cash and Investments (codes 200, 201, 450, 451)<br>Average Monthly Gross Expenditures (Gross Expenditures ÷ 12)<br>Calculation<br>Cash and Investments ÷ Average Monthly Gross Expenditures   | 41,528,227<br>7,171,443<br>579.08%  | 0.00 |
| Use of Short-Term Cash-Flow Debt | 6<br>Short-Term Cash-Flow Debt Issuance       | All Funds<br>5 Points > 15%<br>3.33 Points > 5% But ≤ 15%<br>1.67 Points > 0% But ≤ 5%<br>0 Points = 0%  | 2022            | Data Required<br>Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)<br>Total Revenues (General Fund Only)<br>Calculation<br>Short-Term Debt Issued ÷ Total Revenues (General Fund Only) | 0<br>90,401,950<br>0.00%            | 0.00 |
|                                  |   |  | 2020            | Data Required<br>Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)   | 0                                   | 0.00 |
| Use of Short-Term Cash-Flow Debt | 7<br>Short-Term Cash-Flow Debt Issuance Trend | All Funds<br>5 Points = Issuance In Each of Last Three Years<br>3.33 Points = Issuance In Each of Last Two Years<br>1.67 Points = Issuance In Current Year<br>0 Points = No Issuance In Current Year | 2021            | Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)  | 0                                   | 0.00 |
|                                  |   |  | 2022            | Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)  | 0                                   | 0.00 |

County: Tioga  
 ManiCode: 490100000000

# County of Tioga

Fiscal Year: 2022  
 Stress Level: No Designation

3.

| Category    | Indicator                                    | Scoring   | Fiscal Year | End  | Points                             |      |
|-------------|--|---|-------------|--|------------------------------------|------|
| Fixed Costs | 8<br>Personal Services and Employee Benefits | All Funds (Except Capital Projects)<br>5 Points = Last Three Fiscal Year Average ≥ 75%<br>3.33 Points = Last Three Fiscal Year Average ≥ 70% But < 75%<br>1.67 Points = Last Three Fiscal Year Average ≥ 65% But < 70%<br>0 Points = Last Three Fiscal Year Average < 65% | 2020        | Data Required<br>Personal Services and Employee Benefits<br>Total Revenues<br>Calculation<br>Personal Services and Employee Benefits + Total Revenues      | 33,370,297<br>80,449,171<br>41.48% | 0.00 |
|             |  |   | 2021        | Data Required<br>Personal Services and Employee Benefits<br>Total Revenues<br>Calculation<br>Personal Services and Employee Benefits + Total Revenues      | 34,446,632<br>88,857,397<br>38.77% |      |
|             |  |   | 2022        | Data Required<br>Personal Services and Employee Benefits<br>Total Revenues<br>Calculation<br>Personal Services and Employee Benefits + Total Revenues      | 34,423,280<br>94,462,194<br>36.44% |      |
|             |  |   |             | Calculation (Average)<br>3 Year Average (Personal Services and Employee Benefits + Total Revenues)   | 38.90%                             |      |
|             |  |   | 2020        | Data Required<br>Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)<br>Total Revenues<br>Calculation<br>Debt Service + Total Revenues | 2,096,536<br>80,449,171<br>2.61%   |      |
|             |  |   | 2021        | Data Required<br>Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)<br>Total Revenues<br>Calculation<br>Debt Service + Total Revenues | 2,090,757<br>88,857,397<br>2.35%   |      |
|             |  |   | 2022        | Data Required<br>Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)<br>Total Revenues<br>Calculation<br>Debt Service + Total Revenues | 2,146,231<br>94,462,194<br>2.27%   |      |
|             |  |   |             | Calculation (Average)<br>3 Year Average (Debt Service + Total Revenues)  | 2.41%                              |      |
|             |  |   |             | Total:   | 3.3                                |      |

Counties General Fund Combined Funds  
 A A, D, DM, FX, G, All Enterprise Funds

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.

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| Category              | Indicator   | Scoring  | Year   |                          | Points |
|-----------------------|---|--|--|--------------------------|--------|
|                       |   |  | 2016   | 2021                     |        |
| Population            | 1<br>Change in Population                         | 10 Points < 5%<br>6.67 Points < -2.5% But ≥ -5%<br>3.33 Points < 0% But ≥ -2.5%<br>0 Points ≥ 0%   | Data Required<br>Population  | 48,858                   | 3.33   |
|                       |   |  | Data Required<br>Population  | 47,980                   |        |
| Poverty               | 2<br>Percent of Households with Public Assistance | 20 Points > 30%<br>13.33 Points > 25% But ≤ 30%<br>6.67 Points > 20% But ≤ 25%<br>0 Points ≤ 20%   | Data Required<br>Households with Public Assistance   | 2,650                    | 0.00   |
|                       |   |  | Data Required<br>Total Number of Households  | 20,316                   |        |
| Age                   | 3<br>Percent of Population Under 18 & Over 65     | 10 Points > 50%<br>6.67 Points > 47.50% But ≤ 50%<br>3.33 Points > 45% But ≤ 47.50%<br>0 Points ≤ 45%  | Data Required<br>Percent of Population Under 18  | 20.90%                   | 0.00   |
|                       |   |  | Data Required<br>Percent of Population 65 and Over   | 20.20%                   |        |
| Tax Base              | 4<br>Percent Change in Home Value                 | 20 Points < 0%<br>13.33 Points < 5.27% (50% x Consumer Price Index Calculation)<br>6.67 Points < 10.53% (Consumer Price Index Calculation)<br>0 Points ≥ 10.53% (Consumer Price Index Calculation)                     | Data Required<br>Median Value of Owner Occupied Housing  | 112,300                  | 6.67   |
|                       |   |  | Data Required<br>Median Value of Owner Occupied Housing  | 284,64                   |        |
| Income                | 5<br>Median Household Income                      | 10 Points < 32,940 (150% x Federal Poverty Line (FPL))<br>6.67 Points < 38,430 (175% x FPL) But ≥ 32,940 (150% x FPL)<br>3.33 Points < 43,920 (200% x FPL) But ≥ 38,430 (175% x FPL)<br>0 Points ≥ 43,920 (200% x FPL) | Data Required<br>Median Household Income (Family of 3)   | 64,987                   | 0.00   |
|                       |   |  | Data Required<br>Median Household Income   | 21,960                   |        |
| Unemployment          | 6<br>Unemployment Rate                            | 10 Points > 12%<br>6.67 Points > 10% But ≤ 12%<br>3.33 Points > 8% But ≤ 10%<br>0 Points ≤ 8%  | Data Required<br>Unemployment Rate   | 5.90%                    | 0.00   |
|                       |   |  | Data Required<br>Unemployment Rate   |                          |        |
| State and Federal Aid | 7<br>Reliance on State and Federal Aid            | 20 Points > 30%<br>13.33 Points > 20% But ≤ 30%<br>6.67 Points > 15% But ≤ 20%<br>0 Points ≤ 15%   | 2020<br>Data Required<br>State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960)<br>Total Revenues (All Funds Except Capital Projects)<br>Calculation | 16,872,111<br>80,449,171 | 13.33  |
|                       |   |  | 2021<br>State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960)<br>Total Revenues (All Funds Except Capital Projects)<br>Calculation                  | 20,976<br>88,857,397     |        |
|                       |   |  | 2022<br>State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960)<br>Total Revenues (All Funds Except Capital Projects)<br>Calculation                  | 22,500,506<br>94,462,194 |        |
|                       |   |  | 3 Year Average (State and Federal Revenues ÷ Total Revenues)   | 23.82%                   |        |
|                       |   |  | Total  | 23.68%                   | 23.3   |

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)

Chart 8 provides an example of what the “Top 20” taxable sales data looked like for the 57 counties located outside of New York City in SFY 2023. New York City’s “Top 20” (Chart 9) share similarities with the counties, but the biggest categories rank differently and the city benefits from its prominent high technology sector, professional services, tourism, and mass transit presence. “Top 20” data for every county, that includes a comparison to the prior state fiscal year, can be found in Appendix B. It is important to note that “total taxable sales” does not represent the amount of sales tax collected, but the retail value of the taxable transaction.

## CHART 8

| <b>57 Counties - Total Taxable Sales by Category for SFY 2023</b> |   |                           |                         |
|---|---|---------------------------|-------------------------|
| <b>(12 Months Ending February 28th)</b>                           |   |                           |                         |
| <b>Rank</b>   | <b>Description</b>                                  | <b>2023 Taxable Sales</b> | <b>Percent of Total</b> |
| 1   | Automobile Dealers                                  | \$28,999,483,798          | 10.7%                   |
| 2   | Restaurants and Other Eating Places                 | \$22,156,544,210          | 8.2%                    |
| 3   | Electronic Shopping and Mail-Order Houses           | \$18,421,851,571          | 6.8%                    |
| 4   | Building Materials & Supplies Dealers               | \$15,072,334,752          | 5.6%                    |
| 5   | Gen. Merch. Stores, Warehouse Clubs & Supercenters  | \$14,027,719,140          | 5.2%                    |
| 6   | Gasoline Stations                                   | \$13,952,247,073          | 5.1%                    |
| 7   | Electric Pwr Generaion, Transmission & Distribution | \$9,873,213,905           | 3.6%                    |
| 8   | Clothing Stores                                     | \$8,689,290,903           | 3.2%                    |
| 9   | Grocery Stores                                      | \$8,101,525,187           | 3.0%                    |
| 10  | Other Miscellaneous Retailers                       | \$6,005,508,810           | 2.2%                    |
| 11  | Auto Repair and Maintenance                         | \$5,971,085,692           | 2.2%                    |
| 12  | Administration of Economic Programs                 | \$4,340,156,942           | 1.6%                    |
| 13  | Services to Buildings & Dwellings                   | \$3,968,642,771           | 1.5%                    |
| 14  | Direct Selling Establishments                       | \$3,852,930,978           | 1.4%                    |
| 15  | Wired & Wireless Telecommunications Carriers        | \$3,702,645,462           | 1.4%                    |
| 16  | Department Stores                                   | \$3,621,118,916           | 1.3%                    |
| 17  | Traveler Accommodation                              | \$3,614,477,647           | 1.3%                    |
| 18  | Beer, Wine, & Liquor Stores                         | \$3,213,055,403           | 1.2%                    |
| 19  | Computer Systems Design & Related Services          | \$2,905,594,676           | 1.1%                    |
| 20  | Health & Personal Care Services                     | \$2,791,273,936           | 1.0%                    |
|   | <b>57 Counties Top 20 TTS, SFY 2023</b>             | <b>\$183,280,701,772</b>  | <b>67.6%</b>            |
|   | <b>57 Counties Total Taxable Sales, SFY 2023</b>    | <b>\$271,005,358,952</b>  |                         |



6.

| Suffolk County - Total Taxable Sales by Category, 2023 Compared to 2022<br>(12 Months Ending February 28th, State Sales Tax Quarter) |  |                  |                  |                 |          |
|--|--|------------------|------------------|-----------------|----------|
| Rank   | Description  | 2023             | 2022             | \$ Change       | % Change |
|  |  | Taxable Sales    | Taxable Sales    |                 |          |
| 1  | Automobile Dealers                                   | \$4,608,757,009  | \$4,555,864,439  | \$52,892,570    | 1.2%     |
| 2  | Restaurants and Other Eating Places                  | \$3,776,604,997  | \$3,548,449,883  | \$228,155,114   | 6.4%     |
| 3  | Electronic Shopping and Mail-Order Houses            | \$2,978,067,876  | \$2,839,314,408  | \$138,753,468   | 4.9%     |
| 4  | Building Material and Supplies Dealers               | \$2,865,796,643  | \$2,771,499,141  | \$94,297,502    | 3.4%     |
| 5  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$2,278,523,420  | \$2,185,536,078  | \$92,987,342    | 4.3%     |
| 6  | Gasoline Stations                                    | \$2,219,405,694  | \$1,917,244,741  | \$302,160,953   | 15.8%    |
| 7  | Electric Pwr Generation, Transmission & Distribution | \$2,060,981,909  | \$1,878,460,792  | \$182,521,117   | 9.7%     |
| 8  | Clothing Stores                                      | \$1,522,494,037  | \$1,568,927,435  | (\$46,433,398)  | -3.0%    |
| 9  | Direct Selling Establishments                        | \$1,236,707,093  | \$1,055,948,451  | \$180,758,642   | 17.1%    |
| 10   | Grocery Stores                                       | \$1,232,987,968  | \$1,177,793,461  | \$55,194,507    | 4.7%     |
| 11   | Services to Buildings and Dwellings                  | \$1,000,657,827  | \$925,012,287    | \$75,645,540    | 8.2%     |
| 12   | Automotive Repair and Maintenance                    | \$886,648,989    | \$784,067,386    | \$102,581,603   | 13.1%    |
| 13   | Other Miscellaneous Store Retailers                  | \$878,704,177    | \$937,165,998    | (\$58,461,821)  | -6.2%    |
| 14   | Other Amusement and Recreation Industries            | \$622,685,621    | \$583,001,515    | \$39,684,106    | 6.8%     |
| 15   | Natural Gas Distribution                             | \$577,410,324    | \$500,846,957    | \$76,563,367    | 15.3%    |
| 16   | Department Stores                                    | \$569,415,529    | \$579,275,537    | (\$9,860,008)   | -1.7%    |
| 17   | Electronics and Appliance Stores                     | \$555,818,184    | \$582,043,247    | (\$26,225,063)  | -4.5%    |
| 18   | Wired and Wireless Telecommunications Carriers       | \$551,116,404    | \$544,074,951    | \$7,041,453     | 1.3%     |
| 19   | Hard./Plumb. & Heating Equip. & Supplies Wholesalers | \$534,205,562    | \$484,333,910    | \$49,871,652    | 10.3%    |
| 20   | Administration of Economic Programs                  | \$525,886,777    | \$782,716,469    | (\$256,829,692) | -32.8%   |
| Subtotal Top 20 in Taxable Sales   |  | \$31,482,876,040 | \$30,201,577,086 | \$1,281,298,954 | 4.2%     |
| Total Taxable Sales Period Ending February 28th  |  | \$46,177,828,764 | \$44,089,218,864 | \$2,088,609,900 | 4.7%     |

| Tioga County - Total Taxable Sales by Category, 2023 Compared to 2022<br>(12 Months Ending February 28th, State Sales Tax Quarter) |  |               |               |               |          |
|--|--|---------------|---------------|---------------|----------|
| Rank   | Description  | 2023          | 2022          | \$ Change     | % Change |
|  |  | Taxable Sales | Taxable Sales |               |          |
| 1  | Gasoline Stations                                    | \$94,807,946  | \$83,695,432  | \$11,112,514  | 13.3%    |
| 2  | Automobile Dealers                                   | \$94,367,617  | \$100,124,958 | (\$5,757,341) | -5.8%    |
| 3  | Electronic Shopping and Mail-Order Houses            | \$58,475,127  | \$56,196,157  | \$2,278,970   | 4.1%     |
| 4  | Electric Pwr Generation, Transmission & Distribution | \$50,356,896  | \$42,251,942  | \$8,104,954   | 19.2%    |
| 5  | Restaurants and Other Eating Places                  | \$37,755,379  | \$37,197,865  | \$557,514     | 1.5%     |
| 6  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$36,496,024  | \$26,345,646  | \$10,150,378  | 38.5%    |
| 7  | Direct Selling Establishments                        | \$35,032,589  | \$29,144,806  | \$5,887,783   | 20.2%    |
| 8  | Other Miscellaneous Store Retailers                  | \$30,894,398  | \$30,761,135  | \$133,263     | 0.4%     |
| 9  | Administration of Economic Programs                  | \$28,705,922  | \$32,597,609  | (\$3,891,687) | -11.9%   |
| 10   | Building Material and Supplies Dealers               | \$26,040,527  | \$22,337,771  | \$3,702,756   | 16.6%    |
| 11   | Automotive Repair and Maintenance                    | \$21,169,569  | \$21,617,334  | (\$447,765)   | -2.1%    |
| 12   | Spectator Sports                                     | \$14,578,125  | \$9,491,085   | \$5,087,040   | 53.6%    |
| 13   | Grocery Stores                                       | \$14,501,730  | \$15,211,441  | (\$709,711)   | -4.7%    |
| 14   | Semiconductor & Electronic Component Manufacturing   | \$13,343,350  | \$10,552,262  | \$2,791,088   | 26.5%    |
| 15   | Wired and Wireless Telecommunications Carriers       | \$12,193,148  | \$12,463,127  | (\$269,979)   | -2.2%    |
| 16   | Health and Personal Care Stores                      | \$8,715,012   | \$8,146,736   | \$568,276     | 7.0%     |
| 17   | Other Information Services                           | \$8,352,339   | \$9,360,821   | (\$1,008,482) | -10.8%   |
| 18   | Other Motor Vehicle Dealers                          | \$7,325,362   | \$7,342,438   | (\$17,076)    | -0.2%    |
| 19   | Automotive Equipment Rental and Leasing              | \$7,212,098   | \$2,527,632   | \$4,684,466   | 185.3%   |
| 20   | Waste Collection                                     | \$7,178,518   | \$6,858,377   | \$320,141     | 4.7%     |
| Subtotal Top 20 in Taxable Sales   |  | \$607,501,676 | \$564,224,574 | \$43,277,102  | 7.7%     |
| Total Taxable Sales Period Ending February 28th  |  | \$816,335,204 | \$757,841,637 | \$58,493,567  | 7.7%     |