

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

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2021 12

ACCOUNTS FOR: A	General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer								
A1325	410510	Gain Tax		-60,000	-697,623.13	.00	637,623.13	1162.7%
A1325	410810	Pilot		-1,944,995	-1,961,968.26	.00	16,972.99	100.9%
A1325	410900	Int & Pen		-1,050,000	-903,270.51	.00	-146,729.49	86.0%*
A1325	411131	Occ Tax		-8,000	.00	.00	-8,000.00	.0%*
A1325	412300	Treas Fee		-16,000	-30,413.38	.00	14,413.38	190.1%
A1325	412301	Treas Fee		-58,000	-50,700.00	.00	-7,300.00	87.4%*
A1325	412302	Treas Fee		-30,000	-30,000.00	.00	.00	100.0%
A1325	412350	Tax Advt		-30,000	-25,382.70	.00	-4,617.30	84.6%*
A1325	424010	Int & Earn		-100,000	-14,695.01	.00	-85,304.99	14.7%*
A1325	424010	M7674 Int & Earn		0	-224.45	.00	224.45	100.0%
A1325	424011	Int Babs		-10,000	-17,322.40	.00	7,322.40	173.2%
A1325	426900	Ttasc		-30,000	-30,000.00	.00	.00	100.0%
A1325	440890	M7674 FA-OTHER		0	-4,681,434.00	.00	4,681,434.00	100.0%
A1325	510010	Salary Ft		338,450	300,395.77	.00	38,054.23	88.8%
A1325	510020	Salary Pt		7,500	5,906.25	.00	1,593.75	78.8%
A1325	510030	Salary Ot		1,000	12.27	.00	987.73	1.2%
A1325	510050	Salary Oth		1,500	515.36	.00	984.64	34.4%
A1325	520050	Calculator	-160	0	.00	.00	.00	.0%
A1325	520070	Chairs	160	160	140.59	.00	19.41	87.9%
A1325	520200	Office Eq	0	1,000	905.87	.00	94.13	90.6%
A1325	540040	Books	0	900	876.91	.00	23.09	97.4%
A1325	540070	Car Maint	-425	75	.00	.00	74.75	.0%
A1325	540140	Cont Svcs	0	80,000	67,400.00	.00	12,600.00	84.3%
A1325	540140	M7674 Cont Svcs	9,500	9,500	9,500.00	.00	.00	100.0%
A1325	540180	Dues	0	400	200.00	.00	200.00	50.0%
A1325	540220	Auto Fuel	0	200	77.03	115.73	7.24	96.4%
A1325	540320	Leased Eq	0	2,000	1,133.84	.00	866.16	56.7%
A1325	540330	Legal Fees	0	400	3.66	.00	396.34	.9%
A1325	540350	Off Eq Mnt	0	500	425.00	.00	75.00	85.0%
A1325	540390	Mileage	150	200	200.48	.00	.00	100.0%
A1325	540420	Office Sup	0	1,700	726.74	.00	973.26	42.7%
A1325	540480	Postage	0	4,500	2,932.11	.00	1,567.89	65.2%
A1325	540485	Printpaper	600	2,000	2,309.78	139.76	150.46	94.2%
A1325	540590	Serv Rnd	-600	18,400	4,374.00	.00	14,026.00	23.8%
A1325	540630	Stat Sup	0	200	.00	.00	200.00	.0%
A1325	540660	Telephone	0	600	455.50	.00	144.50	75.9%
A1325	540733	Train Oth	-150	3,150	1,530.00	.00	1,619.52	48.6%
A1325	581088	St Ret	0	37,686	36,780.16	.00	905.84	97.6%
A1325	583088	Social Sec	0	25,892	22,754.02	.00	3,137.98	87.9%
A1325	584088	Work Comp	0	8,575	8,099.48	.00	475.52	94.5%



Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2021 12

Table with columns: ACCOUNTS FOR: A, General Fund, ORIGINAL APPROP, TRANFRS/ADJSTMTS, REVISED BUDGET, YTD ACTUAL, ENCUMBRANCES, AVAILABLE BUDGET, PCT USE/COL. Rows include Disab Ins, Health Ins, Eap, and summary rows for Treasurer, General Fund, Revenues, and Expenses.

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												
2% School Interest			369,753.54					11,907.84	8,941.18	390,602.56		
7% County Penalty			7,395.13					238.15	178.82	7,812.10		398,414.66
			26,400.38					850.21	638.40	27,888.99		426,303.65
DRYDEN 2												
2% School Interest										2,127.66		
7% County Penalty										42.55		
										151.91		2,322.12
MAINE-ENDWELL 4												
2% School Interest										13,442.38		
7% County Penalty										268.84		
										959.79		22,988.77
MARATHON 5												
2% School Interest										9,095.63		
7% County Penalty										181.92		
										649.44		24,598.00
NEWARK VALLEY 6												
2% School Interest										120,783.21		
7% County Penalty										23,703.07		
										161,793.01		480,282.09
OWEGO-APALACHIN 7												
2% School Interest										2,415.69		
7% County Penalty										8,623.95		
										11,552.03		513,901.82
SPENCER-VAN ETTEN 9												
3% School Interest										35,648.47		
7% County Penalty										1,069.47		
										2,570.25		247,551.08
TIOGA 10												
2% School Interest										49,480.85		
7% County Penalty										989.65		
										3,532.91		296,356.00
UNION-ENIDCOTT 11												
2% School Interest										11,191.65		
7% County Penalty										223.84		
										799.11		319,240.85
VESTAL 13												
2% School Interest										8,275.21		
7% County Penalty										217,614.31		
										4,352.33		221,966.64
WAVERLY 14												
3% School Interest										338,034.18		
7% County Penalty										10,141.05		
										24,372.29		372,547.52
WHITNEY POINT 15												
3% School Interest										19,772.98		
7% County Penalty										593.18		
										1,425.62		20,366.16
TOTAL TAX RETURNED	423,163.50	120,783.21	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		

3,442,457.83
+ 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