

Tioga County 2023 Tentative Budget Brief



PRESENTED NOVEMBER 15TH, 2022

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2023 Budget Fact Sheet

Tioga County remains under Tax Cap of 2.44% - this is the 12th consecutive year that the County has remained under the tax cap.

Tioga County remains in compliance with its Fund Balance Policy

All 2022 Programs are to be continued in 2023.

Mandated Services make up approximately 96% of the Total Tax Levy

2021 Fiscal Stress Monitoring Stress Level – *No Designation 0-44.9*

Fiscal Stress Monitoring System 2021 List									
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Name	Class	County	Municode	Region	Type of Stress	Fiscal Score	Environmental Rating	Environmental Score	Snapshot Date
Tioga	County	Tioga	490100000000	Southern Tier	No Designation	3.3	No Designation	23.3	8/31/2022

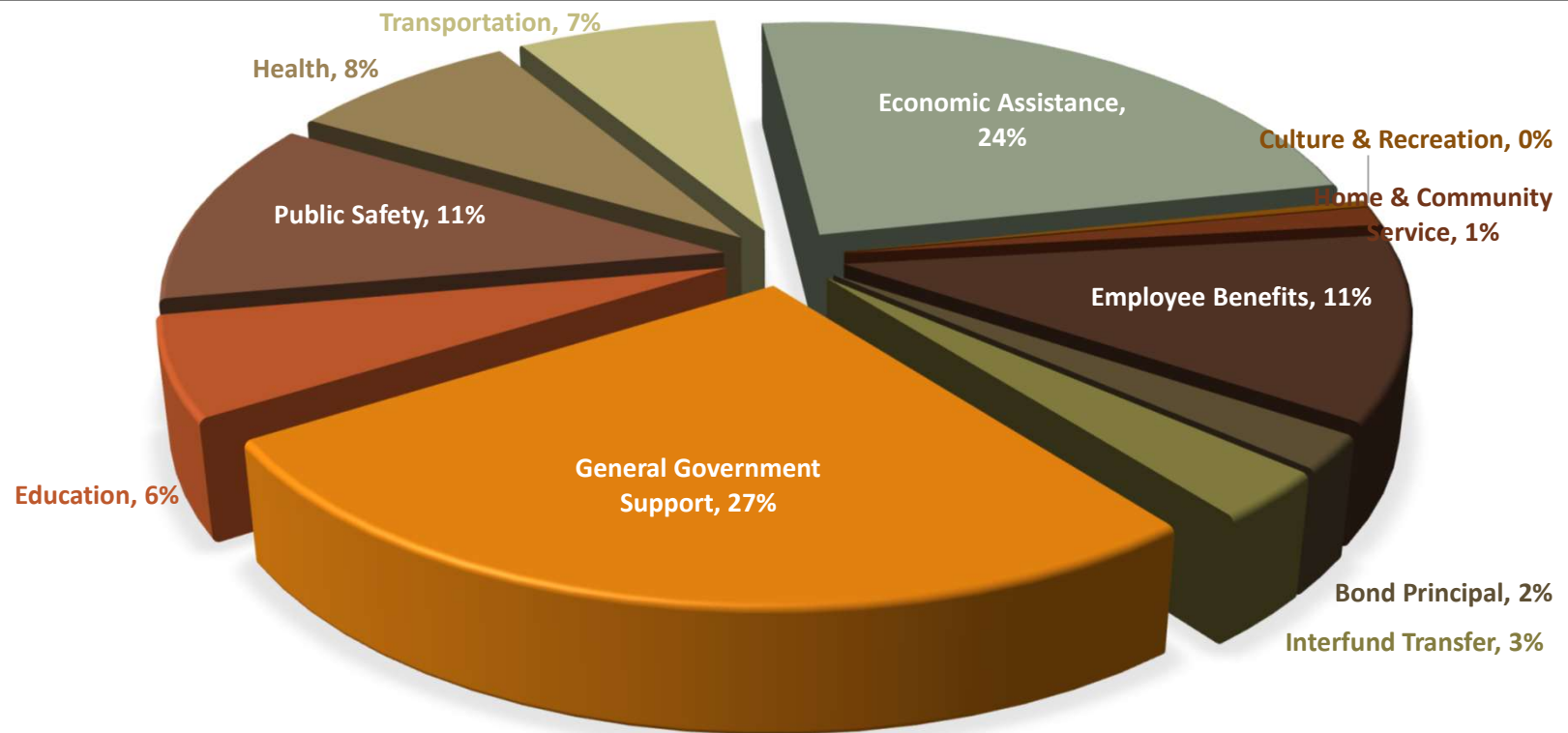
Appropriations by Fund

		2023	2022		
APPROPRIATIONS		TENTATIVE	ADOPTED	\$ CHNG	% CHNG
A	GENERAL FUND	80,945,038	78,177,824	2,767,215	4%
CD	EMPLOYMENT	296,853	319,444	(22,591)	-7%
CE	ENTERPRISE	231,250	231,250	-	100%
CI	LIABILITY INSURANCE	785,063	605,215	179,848	30%
D	COUNTY ROAD	2,126,953	2,542,687	(415,734)	-16%
DM	ROAD MACHINERY	785,947	697,892	88,055	13%
H	CAPITAL**	13,222,263	12,738,586	483,677	4%
S	WORKMANS COMP	989,580	1,016,384	(26,804)	-3%
TOTAL APPROPRIATIONS		99,382,947	96,329,282	3,053,665	3%

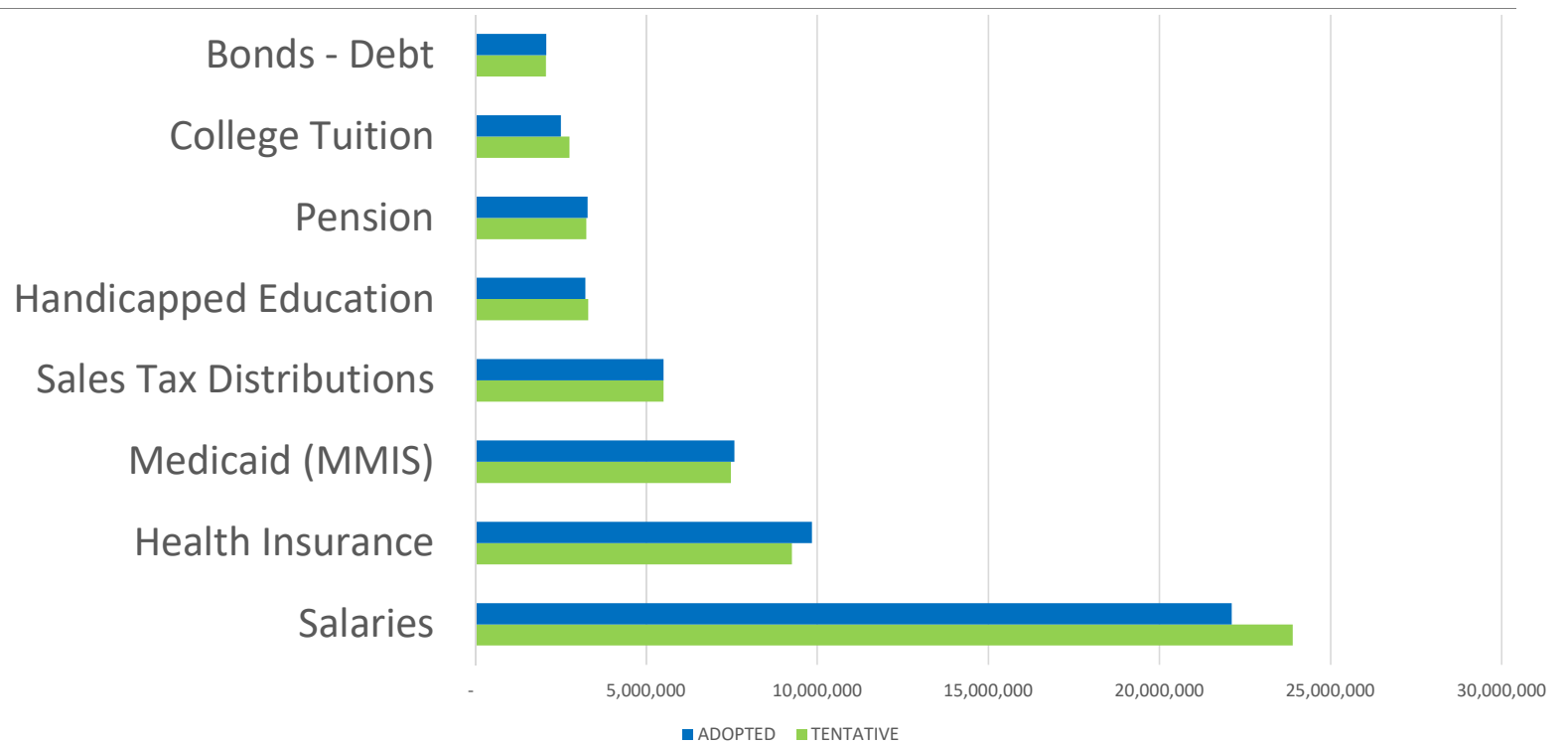
Objects of Expense

	2023	2022		
OBJECT OF EXPENSE	TENTATIVE	ADOPTED	\$ Change	% Change
<i>Personal Services</i>	23,884,225	22,101,698	1,782,527	8.07%
<i>Capital Equipment</i>	10,587,426	11,248,090	(660,664)	-5.87%
<i>Interdepartmental</i>	673,546	677,578	(4,032)	-0.60%
<i>Contractual</i>	44,567,431	41,743,415	2,824,016	6.77%
<i>Debt Principal</i>	1,710,000	1,655,000	55,000	3.32%
<i>Debt Interest</i>	352,565	414,416	(61,851)	-14.92%
<i>Employee Benefits</i>	14,677,185	15,352,490	(675,305)	-4.40%
<i>Interfund Transfers</i>	2,930,569	3,136,594	(206,025)	-6.57%
TOTAL APPROPRIATIONS	99,382,947	96,329,281	3,053,666	3.17%

Function of Government



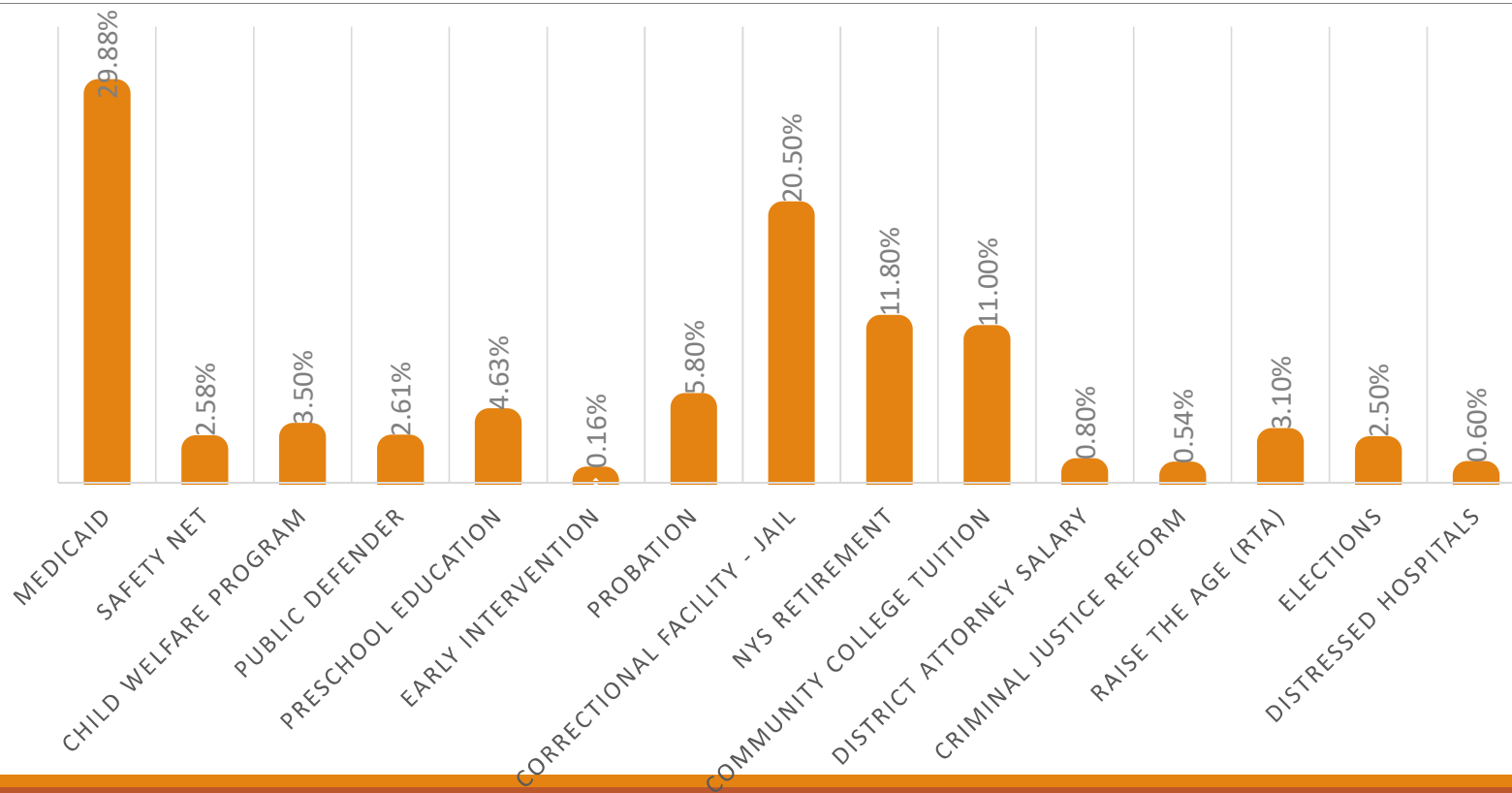
Top Costs



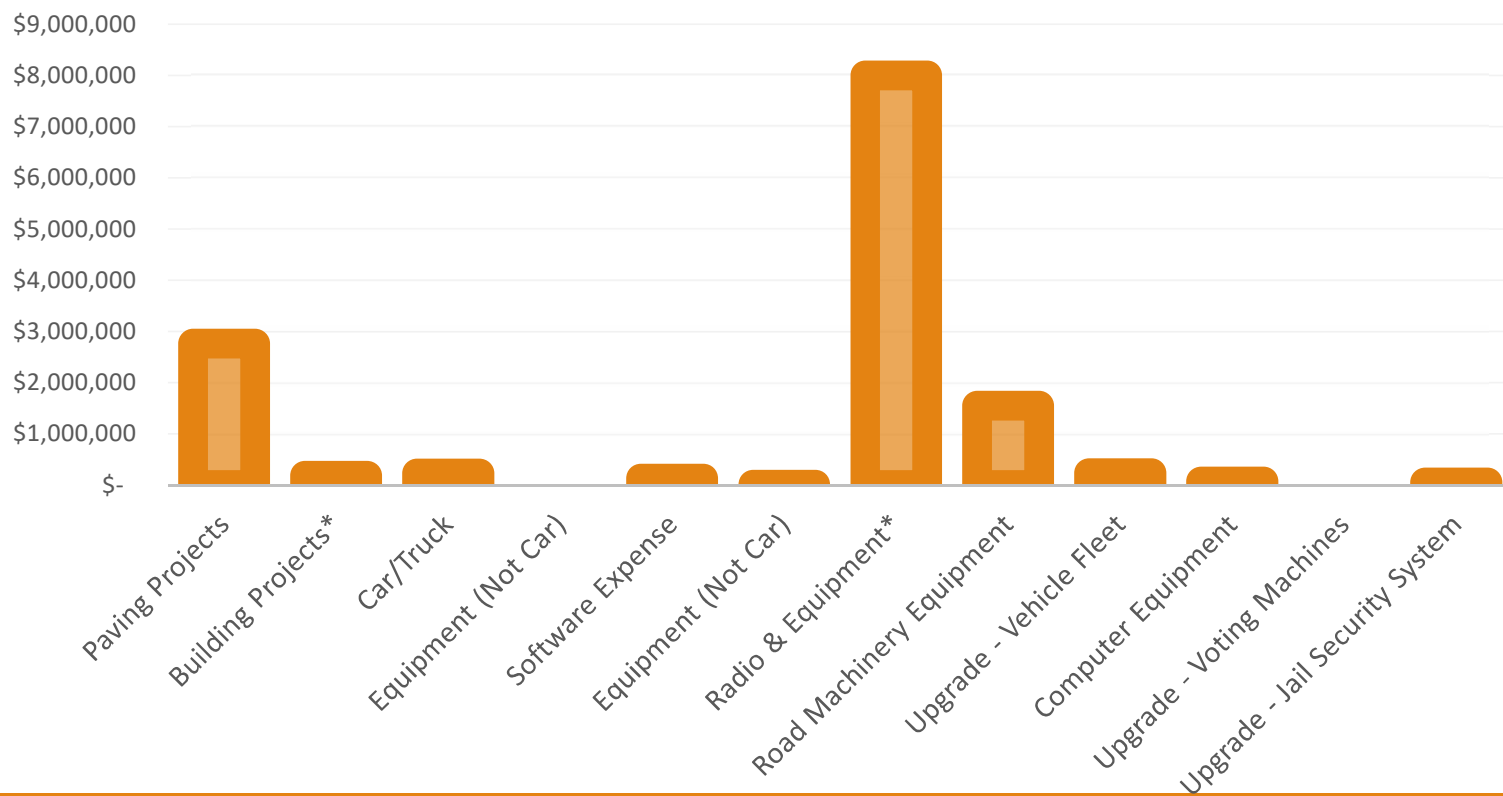
Outside Agency Funding

	2023	2022		
	TENTATIVE	ADOPTED	\$ Change	% Change
<i>Tioga Opportunities</i>	111,738	110,061	1,677	1.52%
<i>A New Hope Center</i>	13,000	13,000	-	0.00%
<i>Council on the Arts</i>	8,554	8,554	-	0.00%
<i>Tioga County Libraries</i>	74,896	74,896	-	0.00%
<i>Historical Societies</i>	5,705	5,705	-	0.00%
<i>Tioga County Tourism</i>	170,000	170,000	-	0.00%
<i>Local Development Corporation</i>	-	-	-	0.00%
<i>Soil & Water Conservation</i>	319,234	319,234	-	0.00%
<i>Soil & Water - Dean Creek</i>	602	602	-	0.00%
<i>Tioga County Agricultural Society</i>	6,350	6,350	(0)	-0.01%
<i>Cornell Cooperative Extension</i>	268,027	288,027	(20,000)	-6.94%
TOTAL OUTSIDE AGENCY FUNDING	978,106	996,429	(18,323)	-1.84%

State Mandated Services



Capital Costs & Projects



Estimated Revenues & Applied Surplus

		2023	2022		
		TENTATIVE	ADOPTED	\$ CHNG	% CHNG
	ESTIMATED REVENUES				
A	GENERAL FUND	50,973,924	50,340,782	633,142	1%
CD	EMPLOYMENT	296,853	319,444	(22,591)	-7%
CE	ENTERPRISE	231,250	231,250	-	0%
CI	LIABILITY INSURANCE	785,063	605,215	179,848	30%
D	COUNTY ROAD	2,126,953	2,542,687	(415,734)	-16%
DM	ROAD MACHINERY	785,947	697,892	88,055	13%
H	CAPITAL	3,877,547	2,688,170	1,189,377	44%
S	WORKMANS COMP	989,580	1,016,384	(26,804)	-3%
	SUBTOTAL EST. REVENUES	60,067,117	58,441,824	1,625,293	3%
	APPLIED SURPLUS*	13,323,484	12,528,704	794,780	6%
	REAL PROPERTY TAXES	25,992,346	25,358,754	633,592	2%
	TOTAL ESTIMATED REVENUES	99,382,947	96,329,282	3,053,665	3%

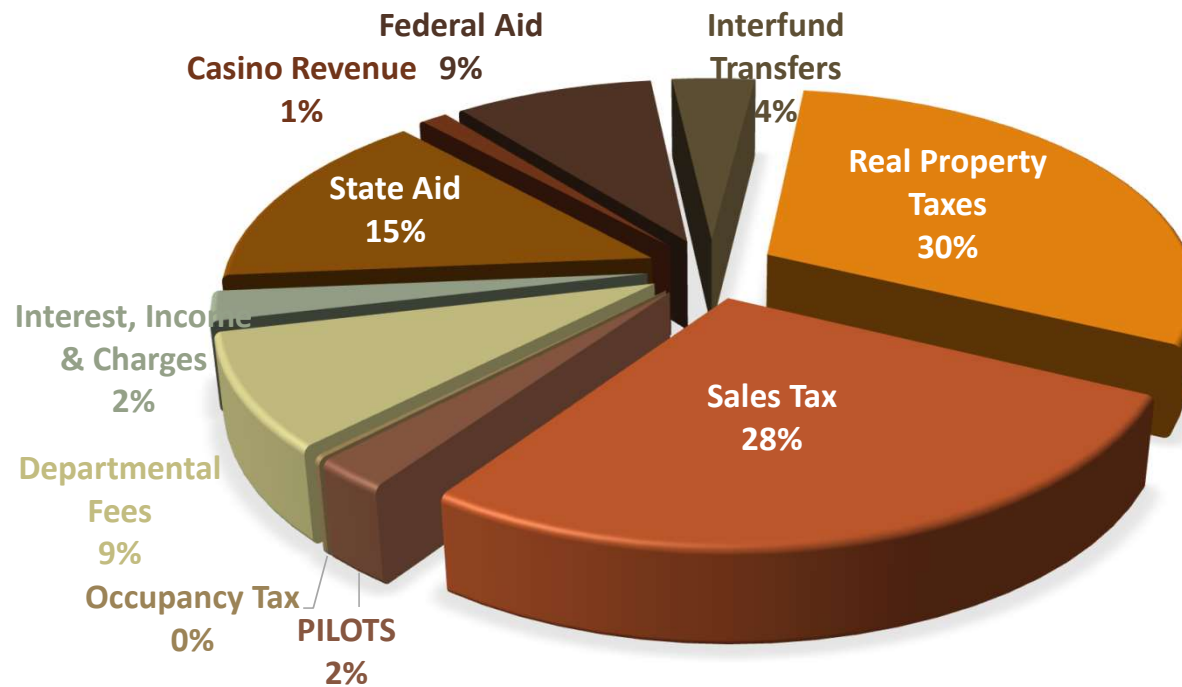
Objects of Revenue

	2023	2022		
OBJECT OF REVENUE	TENTATIVE	ADOPTED	\$ Change	% Change
<i>Personal Services</i>	58,851,573	58,093,113	758,461	1.31%
<i>Interest, Income, Charges</i>	2,224,791	1,952,239	272,552	13.96%
<i>State Aid</i>	14,888,247	13,195,094	1,693,153	12.83%
<i>Federal Aid</i>	7,164,283	7,423,539	(259,256)	-3.49%
<i>Interfund Transfers</i>	2,930,569	3,136,594	(206,024)	-6.57%
TOTAL REVENUES	86,059,463	83,800,578	2,258,885	2.70%

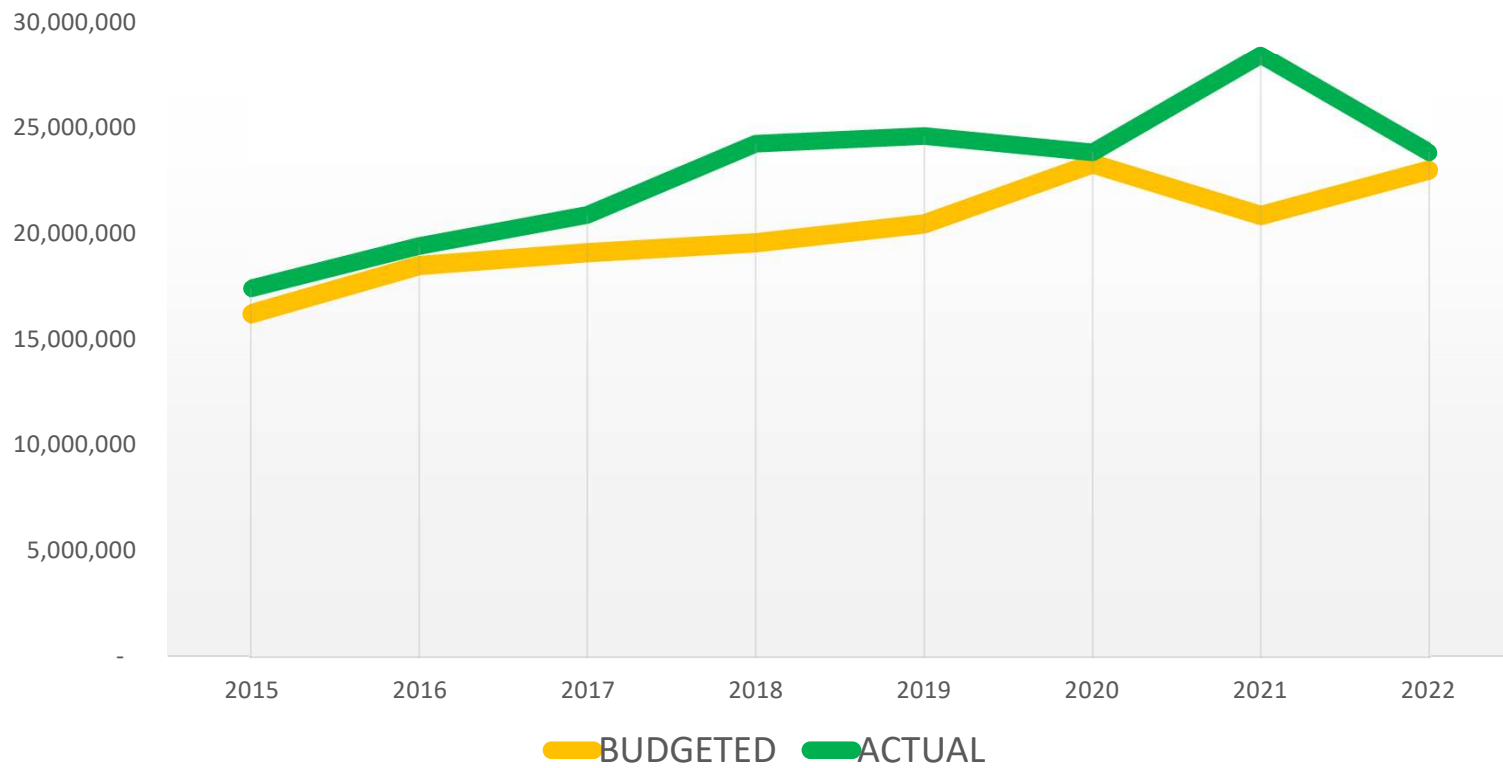
Funding Streams

	2023	2022		
	TENTATIVE	ADOPTED	\$ Change	% Change
<i>Real Property Taxes</i>	25,992,346	25,358,754	633,592	2.44%
<i>Sales Tax</i>	23,000,000	23,000,000	-	0.00%
<i>PILOTS</i>	1,998,346	2,031,478	(33,131)	-1.66%
<i>Occupancy Tax</i>	192,000	189,000	3,000	1.56%
<i>Departmental Fees</i>	7,668,881	7,513,881	155,000	2.02%
<i>Interest, Income & Charges</i>	2,224,791	1,952,239	272,552	12.25%
<i>State Aid</i>	13,888,247	12,195,094	1,693,153	12.19%
<i>Casino Revenue</i>	1,000,000	1,000,000	-	0.00%
<i>Federal Aid</i>	7,164,283	7,423,539	(259,256)	-3.62%
<i>Interfund Transfers</i>	2,930,569	3,136,594	(206,024)	-7.03%
TOTAL EST REVENUE	86,059,463	83,800,578	2,258,885	18%

Funding Streams (Chart)



Sales Tax Trends



Budget Summary by Fund

FUND	FUND DESCRIPTION	APPROPRIATIONS	LESS: ESTIMATED REVENUES	LESS: REAL PROPERTY TAX	LESS: APPROPRIATED RESERVE AMOUNTS	LESS: AMERICAN RECOVERY FUND UTILIZATION	LESS: APPROPRIATED FUND BALANCE
A	General Fund	\$ 80,945,038	\$ (50,973,924)	\$ (25,992,346)	\$ -	\$ -	\$ (3,978,768)
CD	Federal Employment Programs	\$ 296,853	\$ (296,853)	\$ -	\$ -	\$ -	\$ -
CE	Community Development	\$ 231,250	\$ (231,250)	\$ -	\$ -	\$ -	\$ -
CI	Liability Insurance Fund	\$ 785,063	\$ (785,063)	\$ -	\$ -	\$ -	\$ -
D	County Road Fund	\$ 2,126,953	\$ (2,126,953)	\$ -	\$ -	\$ -	\$ -
DM	Road Machinery	\$ 785,947	\$ (785,947)	\$ -	\$ -	\$ -	\$ -
H	Capital Fund	\$ 13,222,263	\$ (3,877,547)	\$ -	\$ -	\$ (4,800,000)	\$ (4,544,716)
S	Workmans Comp Fund	\$ 989,580	\$ (989,580)	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 99,382,947	\$ (60,067,117)	\$ (25,992,346)	\$ -	\$ (4,800,000)	\$ (8,523,484)

7 Year Budget Analysis

YEAR	APPROPRIATIONS	ESTIMATED REVENUES	GAP	APPROPRIATED FUND BALANCE	LEVY	LEVY %
2017	77,522,543	51,310,261	26,212,282	3,026,912	23,185,370	2.50%
2018	79,018,022	52,570,351	26,447,671	2,797,671	23,650,000	2.00%
2019	82,365,140	54,659,692	27,705,448	3,570,201	24,135,247	2.05%
2020	86,190,635	58,559,043	27,631,592	2,977,483	24,654,109	2.15%
2021	82,866,808	45,736,743	37,130,065	5,320,747	24,948,721	1.19%
2022	96,329,282	58,441,824	37,887,458	12,528,704	25,358,754	1.64%
2023	99,382,947	60,067,117	39,315,830	13,323,484	25,992,346	2.50%
AVERAGE	84,048,738	53,546,319	31,761,478	5,036,953	24,322,034	1.92%
\$ CHANGE	3,053,665.45	1,625,293.43	1,428,372.02	794,780.02	633,592.00	
% CHANGE	3.07%	2.71%	3.63%	5.97%	2.44%	

Future Challenges

Maintaining Current County Services

Managing Reductions to State & Federal Aid

Advocating for Mandate Relief to New York State

Maintaining (Creating New) Revenue Sources

Staff Turnover, Retirement, New Hiring

Maintaining Support to Outside Agencies

Maintaining Sales Tax Distribution to Towns & Villages

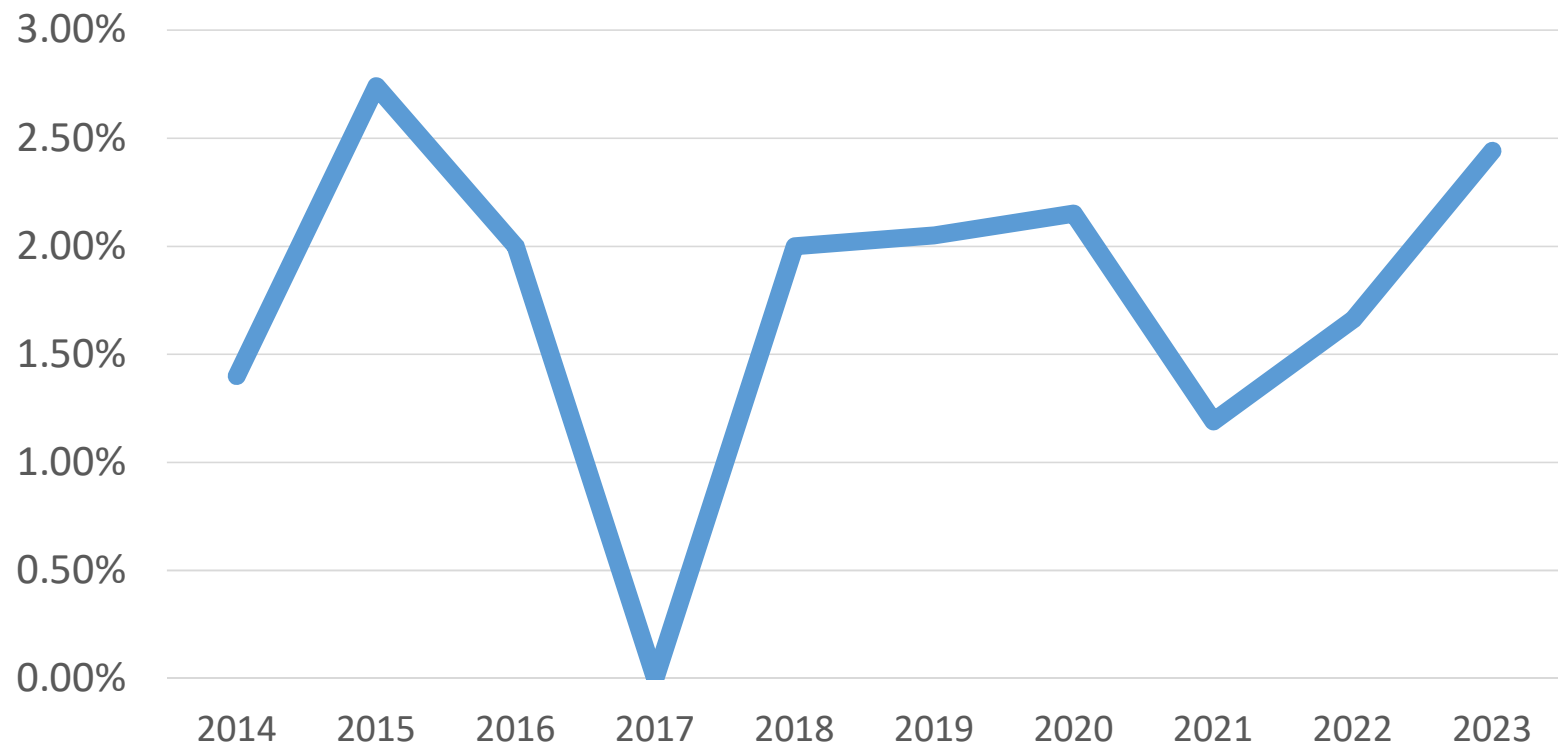
Meeting Capital Equipment Needs (Communication Upgrades)



10 YEAR TAX LEVY %

YEAR	LEVY % INCREASE	ROLLOVER \$
2014	1.40%	\$ 347,863.00
2015	2.74%	\$ 298,343.00
2016	2.00%	\$ -
2017	0.00%	\$ 36,288.00
2018	2.00%	\$ 71,172.00
2019	2.05%	\$ -
2020	2.15%	\$ -
2021	1.19%	\$ -
2022	1.66%	\$ -
2023	2.44%	
10 YEAR AVERAGE		1.69%

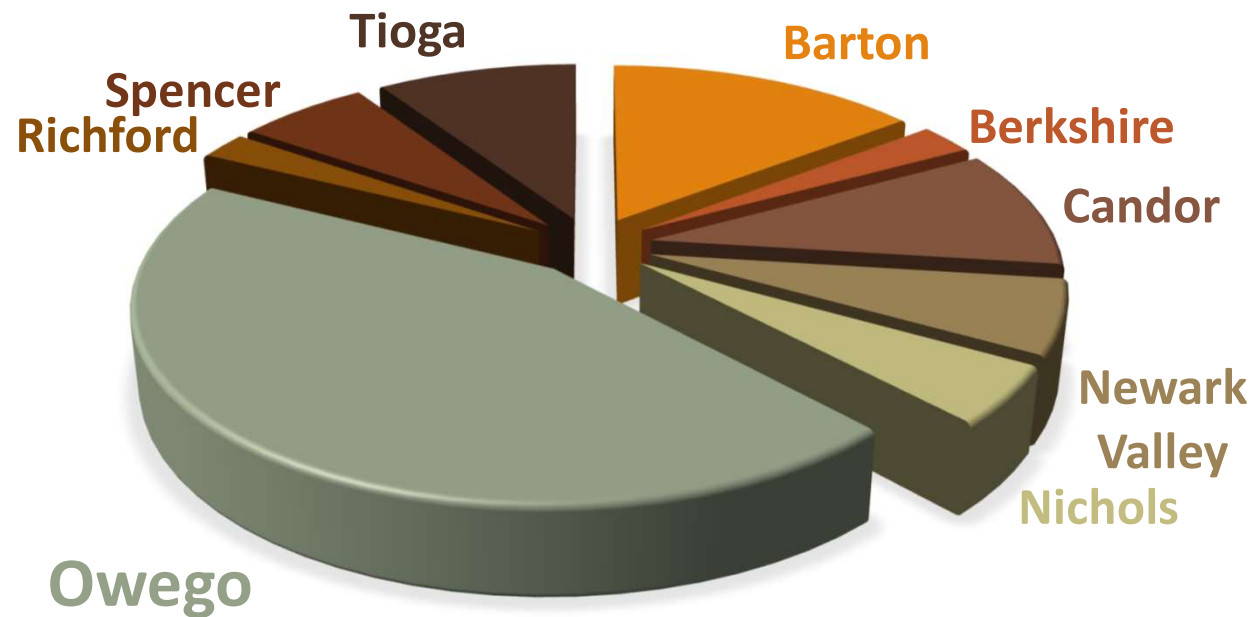
Property Tax Levy % Increase



Apportionment

	2023 TOTAL TAXABLE EQUALIZED VALUE	2022 TOTAL TAXABLE EQUALIZED VALUE	INCREASE (DECREASE)	EQUALIZATION RATE	APPORTIONMENT %	LEVY \$ TO BE RAISED (APPROXIMATE)
Barton	460,518,003	420,646,025	39,871,978	73.40%	14.60%	\$ 3,794,509
Berkshire	80,105,382	75,461,278	4,644,104	95.00%	2.54%	\$ 660,041
Candor	310,842,005	286,577,777	24,264,228	92.00%	9.85%	\$ 2,561,231
Newark Valley	193,370,725	175,111,642	18,259,083	66.00%	6.13%	\$ 1,593,308
Nichols	150,997,500	141,287,884	9,709,616	25.80%	4.79%	\$ 1,244,167
Owego	1,401,319,611	1,268,818,135	132,501,476	62.00%	44.42%	\$ 11,546,390
Richford	70,701,484	66,837,535	3,863,949	92.00%	2.24%	\$ 582,556
Spencer	191,917,806	190,312,439	1,605,367	100.00%	6.08%	\$ 1,581,336
Tioga	294,770,527	268,606,717	26,163,810	5.50%	9.34%	\$ 2,428,807
TOTALS	3,154,543,043	2,893,659,432	260,883,611		100.00%	\$ 25,992,346

Apportionment Pie Chart



Composite Tax Rate

YEAR	RATE		% CHANGE
2015	\$	8.80	-2.30%
2016	\$	8.88	0.91%
2017	\$	8.84	-0.45%
2018	\$	8.94	1.13%
2019	\$	9.02	0.89%
2020	\$	9.03	0.11%
2021	\$	8.61	-4.65%
2022	\$	8.76	1.74%
2023	\$	8.24	-5.94%
9 YEAR AVG		8.79	

County Tax Rate by Town

COUNTY OF TIOGA											
10 YEAR HISTORIC PROPERTY TAX RATES PER \$1,000											
INCREASE IN TAX LEVY \$633,593 = 2.44%											
MUNICIPALITY	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	TAX RATE % CHANGE
BARTON	9.23	9.75	9.83	10.16	10.18	10.33	10.36	11.24	11.14	11.41	2.44%
BERKSHIRE	9.01	9.15	9.64	8.63	8.64	8.67	8.69	9.32	9.37	9.20	-1.84%
CANDOR	8.64	8.82	8.76	8.47	8.81	9.02	8.95	9.42	9.68	9.79	1.18%
NEWARK VALLEY	12.99	12.88	13.00	12.32	12.35	12.75	12.79	13.28	13.50	13.95	3.36%
NICHOLS	31.17	38.85	37.47	36.56	35.87	35.29	33.34	33.63	34.50	34.27	-0.66%
OWEGO	10.79	10.70	11.21	11.34	11.36	11.55	11.96	12.85	13.06	13.46	3.08%
RICHFORD	6.70	6.89	6.88	6.87	6.89	6.94	6.98	7.51	7.31	7.16	-2.07%
SPENCER	8.84	8.85	8.84	9.00	9.03	9.05	9.59	8.69	8.85	8.32	-5.99%
TIOGA	123.72	126.00	127.10	123.13	130.90	131.20	135.66	148.36	148.26	152.03	2.54%