

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 October 15th, 2024 AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the September 10th, 2024 Finance Committee

FINANCIAL: YTD Budget Report

OLD BUSINESS: Cost Allocation Summary

: Supreme Court Tax Reduction Order

NEW BUSINESS: YTD Sales Tax *Pending*

: Total taxable sales of Tioga County 2023-2024 breakdown of the top 20 categories

: OSC Annual Fiscal & Environmental Scores

: Auction October 21st at 6pm Town of Owego DPW Upstairs Training Room

PERSONNEL: New Accountant starting 10/21/2024

RESOLUTIONS/PROCLAMATIONS:

- J12 TRANSFER AND MODIFY 2024 BUDGET
- J14- SUPREME COURT ORDER *
- J13-AUTHORIZE APPOINTMENT OF ACCOUNTANT TREASURER'S OFFICE

ADJOURNMENT

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 **Natasha Douglas** Chief Accountant



FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE September 12th, 2024 AT 10:30AM

ATTENDANCE:

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

Staff: Chandler, DeWind, Haskell, Schurter, Freyvogel, Holbrook, Bailey, Graven, Parke, Humes

APPROVAL OF MINUTES: Minutes of the August 13th, 2024, Finance Committee were read and a motion to approve by Legislator Brown, seconded by Legislator Roberts and unanimously carried.

FINANCIAL: The Year to Date Budget was reviewed noting that the Contracted Services line reflects the recent invoices for auditing. Duane Schoen and Jeremy Gould performed the exit interview for the 2023 Audit and presented a strong report of the County finances with no material findings.

OLD BUSINESS: The upcoming 2022 tax foreclosure auction was discussed at length covering the pre-foreclosure process as well as the potential for buy back requests. The 2022 Foreclosure Auction is scheduled for October 21, 2024.

NEW BUSINESS: The list of commercial properties petitioning the Supreme Court for a tax reduction was reviewed. We are still awaiting a Supreme Court decision. Year to Date casino revenue was presented showing a 2% growth over 2023.

: 2026 Pension Bill projection has been received totaling \$4.2 million which reflects a significant increase from 2025's estimated \$3.6 million payment and 2024's actual \$2.6 million payment.

EXECUTIVE SESSION:

ADJOURNMENT: 11:49 am



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR:
General Fund

A1325 Treasurer

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 410510	Gain From Sale of		0	-100.00	.00	100.00	100.0%
A1325 410810	Other Payments In		0	-62,957.17	.00	-62,957.17	87.7%
A1325 410900	Interest & Penalty		0	-6,999.17	.00	-6,999.17	93.3%
A1325 411131	Tax On Hotel/Motel		0	-15,252.77	.00	-15,252.77	50.0%
A1325 412300	Treasurer Fees		0	-44,100.00	.00	-44,100.00	56.3%
A1325 412301	Treasurer Fees - Pr		0	-30,000.00	.00	-30,000.00	88.2%
A1325 412350	Charges For Tax Ad		0	-23,415.00	.00	-23,415.00	78.1%
A1325 424010	Interest And Earni		0	-1,942,204.60	.00	-1,942,204.60	313.3%
A1325 424010	M/674 Interest And		0	-155,466.62	.00	-155,466.62	310.9%
A1325 426100	Fines And Forfeite		0	-970.00	.00	-970.00	100.0%
A1325 426900	TTASC		0	-40,000.00	.00	-40,000.00	100.0%
A1325 510010	Full Time		0	388,825	.00	388,825	70.8%
A1325 510020	Part Time/Temporar		0	7,500	.00	7,500	70.5%
A1325 510030	Overtime Pay Only		0	1,500	.00	1,500	100.0%
A1325 510050	All other Con call,		0	1,500	.00	1,500	100.0%
A1325 520050	Calculator		0	160	.00	160	100.0%
A1325 520070	Chairs		0	250	.00	250	100.0%
A1325 520200	Office Equipment		0	1,000	.00	1,000	100.0%
A1325 540040	Books		0	1,509	.00	1,509	100.0%
A1325 540070	Car Maintenance		0	1,208.20	.00	1,208.20	99.9%
A1325 540140	Contracting Servic		0	500	.00	500	80.1%
A1325 540180	Dues		0	122,545	.00	122,545	92.3%
A1325 540220	Automobile Fuel		-2,455	755	.00	9,489.64	59.6%
A1325 540320	Leased/Service Equ		0	200	.00	305.00	100.0%
A1325 540330	Legal Fees		0	158.68	.00	158.68	26.0%
A1325 540350	Office Equip Maint		0	415.92	.00	415.92	85.0%
A1325 540390	Mileage Expense		0	425.00	.00	425.00	100.0%
A1325 540420	Office Supplies		0	100	.00	100	100.0%
A1325 540480	Postage		0	902.17	.00	902.17	60.1%
A1325 540590	Printing/Paper		1,200	4,490.62	.00	5,692.79	78.8%
A1325 540630	Services Rendered		1,365	2,124.88	.00	1,740.12	55.0%
A1325 540660	Stationery Supplie		-1,000	6,276.56	.00	3,200.00	73.3%
A1325 540733	Telephone		-65	35.00	.00	35.00	100.0%
A1325 581088	Training/All Other		0	258.77	.00	258.77	100.0%
A1325 583088	State Retirement F		391	8,827.65	.00	3,412.23	43.1%
A1325 583088	Social Security Fr		16,848	35,477.20	.00	763.35	78.7%
A1325 584088	Workers Compensati		13,368	20,645.26	.00	-780.24	102.2%
A1325 585588	Disability Insuran		7,839	6,434.40	.00	2,938.65	87.5%
A1325 586088	Health Insurance F		338	2,977.54	.00	1,404.11	82.1%
A1325 588988	Eap Fringe		122,171	118,165.40	.00	40,966.07	74.3%
			99	81.74	.00	16.89	82.9%
TOTAL Treasurer		162,863	-3,253,777	-4,497,976.00	4,814.76	1,239,384.60	138.1%

/



McFadden, James

2.

From: vgroup email <vgroup@venesky.com>
Sent: Friday, August 2, 2024 7:20 AM
To: McFadden, James; Douglas, Natasha
Subject: [EXTERNAL] Venesky & Company - Our Gratitude

Good Morning,

Our team would like to take the time to thank you for your assistance with the 2023 Indirect Cost Recovery Project. In addition, we appreciate the opportunity to provide professional services to Tioga County.

As you can see below, with your help we were able to have another very successful year!

2023 Results				
	Social Services	Public Health	Mental Hygiene	Gross Claims Filed
Central Services	\$335,812	De Minimis Rate	111,605	447,417
MLR	420,716	206,314	191,802	818,832
Total	\$756,528	206,314	303,407	1,266,249

Best Regards,

Doug, Jack, and the Venesky Group

6114 State Route 31
Cicero, New York 13039
315-698-2442
www.trackwithjack.com
www.Venesky.com

Sullivan County, Total Taxable Sales by Category -- 2024 Compared to 2023
(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Building Material and Supplies Dealers	\$350,996,408	\$139,488,032	\$211,508,376	151.6%
2	Automobile Dealers	\$165,425,862	\$160,127,334	\$5,298,528	3.3%
3	Gasoline Stations	\$150,848,077	\$137,197,676	\$13,650,401	9.9%
4	Electronic Shopping and Mail-Order Houses	\$142,306,141	\$132,886,309	\$9,419,832	7.1%
5	Restaurants and Other Eating Places	\$96,838,455	\$90,094,266	\$6,744,189	7.5%
6	Traveler Accommodation	\$83,315,313	\$84,760,325	(\$1,445,012)	-1.7%
7	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$71,139,694	\$69,231,447	\$1,908,247	2.8%
8	Grocery Stores	\$54,120,513	\$57,669,937	(\$3,549,424)	-6.2%
9	Other Miscellaneous Store Retailers	\$52,953,329	\$51,298,147	\$1,655,182	3.2%
10	Electric Pwr Generation, Transmission & Distribution	\$41,072,601	\$38,417,143	\$2,655,458	6.9%
11	Direct Selling Establishments	\$40,254,762	\$46,145,533	(\$5,890,771)	-12.8%
12	Administration of Economic Programs	\$40,039,635	\$53,994,384	(\$13,954,749)	-25.8%
13	Unclassified	\$34,623,455	\$1,503,596	\$33,119,859	2202.7%
14	Automotive Repair and Maintenance	\$33,822,684	\$33,280,605	\$542,079	1.6%
15	Clothing Stores	\$27,556,894	\$24,606,147	\$2,950,747	12.0%
16	Hard./Plumb. & Heat. Equip. & Supplies Merchants	\$27,357,369	\$25,348,704	\$2,008,665	7.9%
17	Beer, Wine, and Liquor Stores	\$25,556,202	\$26,215,712	(\$659,510)	-2.5%
18	Wired and Wireless Telecommunications Carriers	\$21,830,395	\$23,704,035	(\$1,873,640)	-7.9%
19	Lumber & Construction Materials Merchant Wholesalers	\$20,464,389	\$12,900,131	\$7,564,258	58.6%
20	Lawn and Garden Equipment and Supplies Stores	\$17,244,684	\$12,019,089	\$5,225,595	43.5%
Subtotal Top 20 in Taxable Sales		\$1,497,766,862	\$1,220,888,552	\$276,878,310	22.7%
Total Taxable Sales Period Ending February 29th		\$1,976,984,149	\$1,694,164,823	\$282,819,326	16.7%

Tioga County, Total Taxable Sales by Category -- 2024 Compared to 2023
(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$101,796,929	\$94,367,617	\$7,429,312	7.9%
2	Gasoline Stations	\$89,827,114	\$94,807,946	(\$4,980,832)	-5.3%
3	Electronic Shopping and Mail-Order Houses	\$65,094,941	\$58,475,127	\$6,619,814	11.3%
4	Electric Pwr Generation, Transmission & Distribution	\$51,869,283	\$50,356,896	\$1,512,387	3.0%
5	Restaurants and Other Eating Places	\$38,881,381	\$37,755,379	\$1,126,002	3.0%
6	Other Miscellaneous Store Retailers	\$32,484,281	\$30,894,398	\$1,589,883	5.1%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$32,205,240	\$36,496,024	(\$4,290,784)	-11.8%
8	Administration of Economic Programs	\$30,712,010	\$28,705,922	\$2,006,088	7.0%
9	Direct Selling Establishments	\$28,689,159	\$35,032,589	(\$6,343,430)	-18.1%
10	Building Material and Supplies Dealers	\$24,455,660	\$26,040,527	(\$1,584,867)	-6.1%
11	Automotive Repair and Maintenance	\$22,848,201	\$21,169,569	\$1,678,632	7.9%
12	Grocery Stores	\$15,595,572	\$14,501,730	\$1,093,842	7.5%
13	Spectator Sports	\$14,119,169	\$14,578,125	(\$458,956)	-3.1%
14	Wired and Wireless Telecommunications Carriers	\$11,076,088	\$12,193,148	(\$1,117,060)	-9.2%
15	Semiconductor and Other Electronic Component Manufacturing	\$9,320,282	\$13,343,350	(\$4,023,068)	-30.2%
16	Other Information Services	\$8,866,629	\$8,352,339	\$514,290	6.2%
17	Machinery, Equipment, and Supplies Merchant Wholesalers	\$8,694,191	\$4,352,263	\$4,341,928	99.8%
18	Home Furnishings Stores	\$8,693,504	\$6,722,378	\$1,971,126	29.3%
19	Waste Collection	\$7,486,019	\$7,178,518	\$307,501	4.3%
20	Computer and Peripheral Equipment Manufacturing	\$7,448,015	\$4,141,573	\$3,306,442	79.8%
Subtotal Top 20 in Taxable Sales		\$610,163,668	\$599,465,418	\$10,698,250	1.8%
Total Taxable Sales Period Ending February 29th		\$833,425,963	\$816,335,204	\$17,090,759	2.1%

FISCAL STRESS TEST SCORE

4.

County: Tioga
MuniCode: 490100000000

County of Tioga

Fiscal Year: 2023
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year		Points	
			End	End		
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	General Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 3.33% 12.50 Points > 3.33% But ≤ 6.67% 6.25 Points > 6.67% But ≤ 10% 0 Points > 10%	2023	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) Gross Expenditures Calculation Assigned and Unassigned Fund Balance + Gross Expenditures	38,611,695 84,673,060 45.60%	0.00
			2023	Data Required Total Fund Balance (code 8023) Gross Expenditures Calculation Total Fund Balance + Gross Expenditures	48,980,182 84,673,060 57.85%	0.00
Operating Deficits	3 Operating Deficit	Combined Funds 10 Points = Deficit < 0% In 3/3 Last Fiscal Years 6.67 Points = Deficit < 0% In 2/3 Last Fiscal Years 3.33 Points = Deficit < 0% In 1/3 Last Fiscal Years 0 Points = Deficit < 0% In 0/3 Last Fiscal Years	2021	Data Required Gross Revenues Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	88,553,107 78,612,748 12.64%	0.00
			2022	Data Required Gross Revenues Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	93,559,351 86,057,322 8.72%	
Cash Position	4 Cash Ratio	Combined Funds 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2023	Data Required Cash and Investments (codes 200-223, 450, 451) Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) Calculation Cash and Investments ÷ Net Current Liability	50,712,284 3,811,955 1330.34%	0.00
			2023	Data Required Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) Calculation Cash and Investments ÷ Average Monthly Gross Expenditures	50,706,210 7,306,432 693.99%	0.00
Use of Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Issuance	All Funds 5 Points > 15% 3.33 Points > 5% But ≤ 15% 1.67 Points > 0% But ≤ 5% 0 Points = 0%	2023	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) Total Revenues (General Fund Only) Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only)	0 92,585,072 0.00%	0.00
			2021	Data Required 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 Short-Term Cash-Flow Debt Issuance Trend	All Funds 5 Points = Issuance in Each of Last Three Years 3.33 Points = Issuance in Each of Last Two Years 1.67 Points = Issuance in Current Year 0 Points = No Issuance in Current Year	2022	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0	0.00
			2023	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0	0.00

County: Tioga
MuniCode: 490100000000

County of Tioga

Fiscal Year: 2023
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year		Points			
			End					
8 Personal Services and Employee Benefits	9 Debt Service % Revenue	All Funds (Except Capital Projects) 5 Points = Last Three Fiscal Year Average ≥ 75% 3.33 Points = Last Three Fiscal Year Average ≥ 70% But < 75% 1.67 Points = Last Three Fiscal Year Average ≥ 65% But < 70% 0 Points = Last Three Fiscal Year Average < 65%	2021	Data Required Personal Services and Employee Benefits Total Revenues	34,446,632 88,857,397			
			2022	Calculation Personal Services and Employee Benefits Total Revenues	38.77%			
				Data Required Personal Services and Employee Benefits Total Revenues	34,423,280 94,462,194			
				Calculation Personal Services and Employee Benefits + Total Revenues	36.44%			
			2023	Data Required Personal Services and Employee Benefits Total Revenues	36,051,928 100,152,194			
				Calculation Personal Services and Employee Benefits + Total Revenues	36.00%			
				Calculation (Average) 3 Year Average (Personal Services and Employee Benefits + Total Revenues)	37.07%			
			Fixed Costs	9 Debt Service % Revenue	All Funds (Except Capital Projects) 5 Points = Last Three Fiscal Year Average ≥ 20% 3.33 Points = Last Three Fiscal Year Average ≥ 15% But < 20% 1.67 Points = Last Three Fiscal Year Average ≥ 10% But < 15% 0 Points = Last Three Fiscal Year Average < 10%	2021	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) Total Revenues	2,090,757 88,857,397
						2022	Calculation Debt Service + Total Revenues	2.35%
							Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) Total Revenues	2,146,231 94,462,194
Calculation Debt Service + Total Revenues	2.27%							
2023	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) Total Revenues	2,133,769 100,152,194						
	Calculation Debt Service + Total Revenues	2.13%						
	Calculation (Average) 3 Year Average (Debt Service + Total Revenues)	2.25%						
						Totals:	0.0	

Perfect

Counties: General Fund A, Combined Funds 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.

Copyright © 2013 The New York State Office of the State Comptroller

County: Tioga
MuniCode: 490100000000

Environment Test Stress Score

County of Tioga

Fiscal Year: 2023
Stress Level: No Designation

Category	Indicator	Scoring	Year		Points
			2017	2022	
Population	1 Change in Population	20 Points > 30% 13.33 Points > 25% But ≤ 30% 6.67 Points > 20% But ≤ 25% 0 Points ≤ 20%	Data Required	48,659	3.33
			Population	47,772	
Poverty	2 Percent of Households with Public Assistance	20 Points > 30% 13.33 Points > 25% But ≤ 30% 6.67 Points > 20% But ≤ 25% 0 Points ≤ 20%	(2022 Population Estimate - 2017 Population Estimate) ÷ 2017 Prior Population	-1.82%	0.00
			Data Required	2,639	
Age	3 Percent of Population Under 18 & Over 65	10 Points > 50% 6.67 Points > 47.50% But ≤ 50% 3.33 Points > 45% But ≤ 47.50% 0 Points ≤ 45%	Households with Public Assistance	20,312	0.00
			Households with Public Assistance + Total Number of Households	12,99%	
Tax Base	4 Percent Change in Home Value	20 Points < 0% 13.33 Points < 6.41% (50% x Consumer Price Index Calculation) 6.67 Points < 12.82% (Consumer Price Index Calculation) 0 Points ≥ 12.82% (Consumer Price Index Calculation)	Data Required	41.30%	0.00
			Data Required	113,000	
Income	5 Median Household Income	10 Points < 34,545 (150% x Federal Poverty Line (FPL)) 6.67 Points < 40,303 (175% x FPL) But ≥ 34,545 (150% x FPL) 3.33 Points < 46,050 (200% x FPL) But ≥ 40,303 (175% x FPL) 0 Points ≥ 46,050 (200% x FPL)	Median Value of Owner Occupied Housing	291,53	0.00
			Median Home Value	328,89	
Unemployment	6 Unemployment Rate	10 Points > 12% 6.67 Points > 10% But ≤ 12% 3.33 Points > 8% But ≤ 10% 0 Points ≤ 8%	Housing Consumer Price Index (NY-NJ-PA Region)	144,200	0.00
			Median Value of Owner Occupied Housing	328,89	
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	Calculation (Property Value)	27,61%	0.00
			Calculation (Consumer Price Index)	12.82%	
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	(2022 Consumer Price Index - 2017 Consumer Price Index) ÷ 2017 Consumer Price Index	70,427	0.00
			Median Household Income	23,030	
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	Data Required	5.60%	0.00
			Unemployment Rate	5.60%	
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	Data Required	23,313,122	13.33
			Total Revenues (All Funds Except Capital Projects)	88,857,397	
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	State and Federal Revenues (Codes 3000-4999) - (Codes 3950 & 4960)	26,24%	13.33
			Total Revenues (All Funds Except Capital Projects)	94,462,194	
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	State and Federal Revenues (Codes 3000-4999) - (Codes 3950 & 4960)	22,500,906	13.33
			Total Revenues (All Funds Except Capital Projects)	94,462,194	
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	State and Federal Revenues (Codes 3000-4999) - (Codes 3950 & 4960)	23,82%	13.33
			Total Revenues (All Funds Except Capital Projects)	23,82%	
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	State and Federal Revenues (Codes 3000-4999) - (Codes 3950 & 4960)	23,677,847	13.33
			Total Revenues (All Funds Except Capital Projects)	100,152,194	
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	State and Federal Revenues (Codes 3000-4999) - (Codes 3950 & 4960)	23,64%	13.33
			Total Revenues (All Funds Except Capital Projects)	23,64%	
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	Calculation (Average)	24.57%	16.7
			3 Year Average (State and Federal Revenues ÷ Total Revenues)	24.57%	
Total Revenues = Revenues (Not Including Other Sources)					16.7

Point Range (Out of 100 total pts)
 Significant Environmental Stress 50 - 100
 Moderate Environmental Stress 40 - 49.9
 Susceptible Environmental Stress 30 - 39.9
 No Designation 0 - 29.9

BETTER

5.

Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.
 Copyright © 2013 The New York State Office of the State Comptroller

REFERRED TO: FINANCE/LEGAL COMMITTEE

RESOLUTION NO. SUPREME COURT ORDER
TOWN OF TIOGA

WHEREAS: The Supreme Court of the State of New York has rendered an order in the matter of NY Tioga I, LLC and NY Tioga II, LLC v. Denise Spaulding, Sole Assessor, Town of Tioga, Tioga County, New York, and filed a Consent Order indicating a reduction of assessment on August 19, 2024; and

WHEREAS: The petitioner’s attorney, Walter F. Garigliano, P.C., filed a Demand for Refund on August 29, 2024; and

WHERE AS: The Consent Order reduces the assessment of the NY TIOGA I, LLC parcel 117.00-1-80.12-1 and NY TIOGA II, LLC parcel 117.00-1-80.12-2 on the final assessment rolls of 2023 and 2024; and

WHEREAS: The Assessor, Town and Treasurer of Tioga County shall make the changes necessary to the proper books and records and assessment rolls to conform said assessment for the years 2023 and 2024 to such amended and reduced values; and

WHEREAS: The 2024 tax bills, based on the 2023 final assessment roll, were paid to the Town of Tioga for both subject properties, and the order stipulates a refund shall be issued according to the reduced assessment; and

WHEREAS: The 2025 tax bills, based on the 2024 final assessment roll, have not been issued yet, and the order stipulates the tax bills shall be generated according to the reduced assessment; therefore be it

RESOLVED: That the new assessment for the 2023 final assessment roll/2024 Town and County taxes for NY TIOGA I, LLC be \$55,739 and for NY TIOGA II, LLC be \$23,329; and be it further

RESOLVED: That the new assessment for the 2024 final assessment roll/2025 Town and County taxes for NY TIOGA I, LLC be \$70,015 and for NY TIOGA II, LLC be \$20,957; and be it further

RESOLVED: That a refund be issued to NY TIOGA I, LLC and NY TIOGA II, LLC for the 2024 Town and County tax bill 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: The 2025 Town and County tax bills be generated according to the reduced assessment.