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 10th 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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### Treasurer

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56 Main Street Owego, NY 13827



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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 21st, 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

10/6/23, 12:51 PM

Rpt: YEAR-TO-DATE BUDGET REPORT

TIOGA COUNTY, NEW YORK

# Tioga County YEAR-TO-DATE BUDGET REPORT

ACCOUNTS FOR: A General Fund

ORIGINAL APPROP

TRANFRS/ ADJSTMTS

REVISED BUDGET

YTD ACTUAL

ENCUMBRANCES

AVAILABLE BUDGET

PCT USE/COL FOR 2023 10

A13225 A1325 A135		A1325 Treasurer A1325 410510 G A1325 410810 G A1325 410810 G A1325 411900 T A1325 411400 T A1325 411400 T A1325 412300 T A1325 412300 T A1325 412300 T A1325 412300 T A1325 424010 M7 A1325 424010 T A1325 424010 T A1325 424010 T A1325 424010 T A1325 424010 T	
Mileage Expense Office Supplies M7674 Outside Suppo Printing/Paper Services Rendered Stationery Supplie Training/All other Training/All other State Retirement F Social Security Fr Workers Compensati Disability Insuran		Gain From Sale Of Other Payments In Interest & Penalti Tax On Hotel/Motel Emergency Telephon Treasurer Fees Charges For Tax Ad Interest And Earni M7674 Interest And TTASC Opjoid Settlement	
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https://munisapp.co.tioga.ny.us/prod/munis/gas/app/ua/report/viewer/viewer.html?reportId=8F79D554-740B-4FAA-AB68-B1A902265CF9&privateUrlPrefix=https://munisapp.co.tioga.ny.us:443/prod/mun...

Report generated: 10/06/2023 12:50 User: McFaddenJ Program ID: glytdbud



Fiscal	
Store	

**County of Tioga** 

County: Tioga MuniCode: 49010000000

Fiscal Year: 2022 Stress Level: No Designation

	in murphase more, backs more, and benciency wores	-			
	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Antiripation Notes Budges Notes and Definition Notes,	Short	2022		
0.00	Tax Anticipation Notes, Budget Notes, and Deficiency Notes)			Trend	
2	Short-Term Cash-Flow Debt Issued Research Anticipation Notes	Short	1.67 Points = Issuance In Current Year	Flow Deht Issuance	
	Tax Anticipation Notes, Budget Notes, and Deficiency Notes			Short-Term Cash-	
	h-Flow Debt Issued (Revenue Anticipation Notes		5 Points = Issuance In Each of Last Three Years 2020	7	Flow Debt
	Data Required	Data F	All Funds	<u> </u>	Term Cash-
	Debt (ssued ÷ Total Revenues (General Fund Only)	Short-		7	Use of Short-
		Calculation	0 Points = 0%		
0,00	Total Revenues (General Fund Only) 90.401.950	Total	1.67 Points > 0% But ≤ 5%	Flow Debt Issuance	
	S)			Short-Term Cash-	
	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes,	Short		თ	
		Data			
	Cash and Investments - Average Monthly Gross Expenditures 579.08%	Cash i			
		Calcu		Expenditures	
0.00	nthly Gross Expenditures (Gross Expenditures + 12)	2022 Avera	3 33 Pointe > 100% But > 100%	Monthly	
	Cash and Investments (codes 200, 201, 450, 451) 41,528,227		A AT Points > Sng Bit < 100%	Cash % of	
		Data		ų	
	Cash and Investments + Net Current Liability 1097.76%	Cash		2	<b>Cash Position</b>
		Calcu			
0.00	539-668 less codes 280, 290, 295)	2022 Net C		Cash Ratio	
	Cash and Investments (codes 200-223, 450, 451) 41,533,609			4	
		Data			
	(Gross Revenues - Gross Expenditures) + Gross Expenditures 8.72%	(Gros			
		Calcu			
	ditures	2022 Gross			
	Gross Revenues 93,559,351				
		Data			
	(Gross Revenues - Gross Expenditures) + Gross Expenditures 12,64%	Gros			
		Calc			
3.33					Deficits
				0 0 0	Operating
		Ama	ω	ω	
		Data			
	nues - Gross Expenditures) ± Gross Expenditures	Gros	0 Points = Deficit < 0% in 0/3 Last Fiscal Years		
	73,701,311	_			
		2020) Gross			
	~	Gros	10 Points = Deficit < 0% in 3/3 Last Fiscal Years		
	Data Required	Data	Combined Funds		
	45,0375		0 Points > 20%		
	alance ÷ Gross Fxnenditures	Total			
0.00	Calculation 04,142,390	2022 Calci	12.50 Points > 10% But ≤ 15%	Fund Balance	
			18.75 Points > 0% But < 10%	Total	
	ance (code 8029)	Tota	25 Points ≤ 0%	,	
	Data Required	Data	General Fund	nce	Fund Balance
	42,67% 42,67%	, mark	0 Paints > 10%		Year End
				Fund Balance	
0.00	Calculation 82,742,596	2022	12.50 Points > 3.33% But < 6.67%	Unassigned	
	iĝnen kolin palatice (codes 213 & 217)			Assigned and	
		Accin	1 25 Points ≤ 0%		
Points			General Fund		_
1 •		Fiscal Year End	Indicator Scoring I		Category
		1			

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Stress Level:	Fiscal Year:
No Designation	2022

**County of Tioga** 

County: Tioga MuniCode: 490100000000

																Fixed Costs																		Category
								% Revenue	Debt Service	9													Benefits	Employee	Services and	Personal	00							Indicator
												 0 Points = Last Three Fiscal Year Average < 10%	1.67 Points = Last Three Fiscal Year Average 2 10% But < 15%	3.33 Points = Last Three Fiscal Year Average ≥ 15% But < 20%	5 Points = Last Three Fiscal Year Average ≥ 20%	All Funds (Except Capital Projects)													0 Points = Last Three Fiscal Year Average < 65%	1.67 Points = Last Three Fiscal Year Average 2 65% But < 70%	3.33 Points = Last Three Fiscal Year Average 2 70% But < 75%	S Points = Last Three Fiscal Year Average 2 75%	All Funds (Except Capital Projects)	Scoring
					2022					2021				2020							2022					2021					2020			Fiscal Tear End
	3 Year Average (Debt Service + Total Revenues)	Calculation (Average)	Debt Service + Total Revenues	Calculation	Total Revenues	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	Data Required	Debt Service + Total Revenues	Calculation	Total Revenues	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	Debt Service + Total Revenues	Calculation	Total Revenues	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	Data Required	3 Year Average (Personal Services and Employee Benefits + Total Revenues)	Calculation (Average)	Personal Services and Employee Benefits + Total Revenues	Calculation	Total Revenues	Personal Services and Employee Benefits	Data Required	Personal Services and Employee Benefits + Total Revenues	Calculation	Total Revenues	Personal Services and Employee Benefits	Data Required	Personal Services and Employee Benefits & Total Revenues	Calculation	Tatal Revenues	Personal Services and Employee Benefits	Data Required	
Total1:	2.41%		2.27%		94,462,194	2,146,231		2.35%	1	88,857,397	2,090,757	2.61%		80,449,171	2,096,536		38.90%		36,44%		94,462,194	34,423,280		38,77%		88,857,397	34,446,632		41.48%		80,449,171	33,370,297		
3.3 13									0.00	2															0,00	•								Points

<sup>3</sup>Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

Counties

<u>General Fund</u> 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

65 - 100 55 - 64.9 45 - 54.9 0 - 44.9

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- 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

Total Revenues = Revenues (Not Including Other Sources)

<sup>1</sup>Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

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Problem         Sile Finds - SB (SF Finds - Z) Mite - SM (SF Finds - Z) Mite - SM (SF Finds - Z) Mite - SM (SF Finds - Z) Mite - Z) Sile Finds - Z) Mite - Z) (SF Finds - Z) (SF Finds - Z) Mite - Z) (SF Finds - Z) (	-					
Lip Product - 2358         Lip Pro	23.68%	Calculation (Average) 3 Year Average (State and Federal Revenues + Total Revenues)				
Lip Project Sign         State Sign         S	23.82%	enues ∻ Total Revenues				
John Solution         John Sol	22,500,906 94,462,194	es зуви & 4увиј				
Line Biolity - 5.9%         2015         Papeliation Protect - 5.0%         2015         Papeliation Protect - 5.0%         2015         Papeliation Protect - 5.0%           2         21         Papeliation Protect - 5.0%         201         Papeliation Papeliation         201         Papeliation Papeliation         201         Papeliation Papeliation         201         Papeliation Papeliation         201         Papeliation         201         Papeli	26.24%	State and Federal Revenues + Total Revenues			Federal Aid	
1         100 Points - 50%         2016         Papalation           2         3.3 Points - 20% bit 2 - 20%         2011         Papalation           2         100 Points - 20%         2011         Papalation           2         2010 Points - 20%         2012         Papalation           2         2010 Points - 20%         2012         Papalation           2         2010 Points - 20%         2012         Papalation           2         2010 Points - 20%         Bit 2 - 5%         2011         Papalation           2         2010 Points - 20%         Bit 2 - 5%         2011         Papalation         2012           2         2010 Points - 20%         Bit 2 - 5%         2011         Papalation         2011         Papalation         2012           2         2010 Points - 20%         Bit 2 - 5%         2011         2012         Papalation         2011         Papalation         2011         Papalation         2011         Papalation         2011         Papalation         2011 </td <td>100,000</td> <td></td> <td>2021</td> <td><u>a</u></td> <td>Reliance on State and</td> <td></td>	100,000		2021	<u>a</u>	Reliance on State and	
Life         Life <thlife< th="">         Life         Life         <thl< td=""><td>23,313,122</td><td>codes 3960 &amp; 4960)</td><td></td><td></td><td>7</td><td></td></thl<></thlife<>	23,313,122	codes 3960 & 4960)			7	
Lill Factors         State - SS         Page 1           1         1         State - SS         2016         Data Required           2         2016         Data Required         2012         Required           2         2016         Data Required         2012         Required           3.33 Prints - 2.53%         2016         Data Required         2012         Required           2         2016         Data Soft         2012         Required         2012         Required           3.33 Prints - 2005         But 2.50%         2012         Required         2012         Required         2012         Required         2012         Required         2014         Required <td< td=""><td>20.97%</td><td></td><td></td><td></td><td></td><td></td></td<>	20.97%					
ID Points - 55%         Total Regulation         Total Regulation           2         2010 Finits - 25% Bit 2: 5%         2011         Pagulation         2012         Pagulation           2         2010 Finits - 20%         2010 Finits - 20% <td>TITIOLEIAN</td> <td>Calculation</td> <td></td> <td>0 Points ≤ 15%</td> <td></td> <td></td>	TITIOLEIAN	Calculation		0 Points ≤ 15%		
ID Points - 2.5% Bit 2-5%         2015         Just Required           1         33 Points - CK Bit 2-2.5%         2015         Payalation           2         2010 Points 2 0%         2011         Payalation           33 Points - CK Bit 2-2.5%         2010 Points 2 0%         2011         Payalation           2         2010 Points 2 0%         2011         Payalation         Clearation           4         33 Points - 20%         2012 Population         Clearation         Clearation           9         2010 Points 2 0%         2011         Payalation         Clearation           9         2010 Points 2 0%         2011         Population         Clearation           9         2010 Points 2 0%         2011         Population         Population           9         2010 Points 2 0%         2011         Population         Population           9         2010 Points 2 0%         2011         Population         Population         Population           9         2010 Points 2 0%         2011         Population         Population         Population         Population           9         2011 Population Population         2011         Population         Population         Population         Population         Population	10,6/2,111 80 449 171	Total Revenues (All Funds Except Capital Projects)		6.67 Points > 15% But ≤ 20%		
LID Folies - 2-5%         2016         Spatial           1         333 Points - 6% But 2-5.%         2011         Page 1           2         333 Points - 6% But 2-5.%         2011         Data Required           2         2011         Page 2         Data Required         Cickuiton           3         2011         State Required         Cickuiton         Page 2           3         2011         State Required         Cickuiton         Page 2           3         2011         State Required         Page 2         Page 2 <td>111 120 21</td> <td>Data Required</td> <td></td> <td>20 Points &gt; 30% 13.33 Points &gt; 20% But &lt; 30%</td> <td></td> <td></td>	111 120 21	Data Required		20 Points > 30% 13.33 Points > 20% But < 30%		
Stange in Population         Did Points - SM         20.0         Para Required           2         Spannes CMS But 2-2.5%         20.1         Data Required         20.1         Population           2         Para Required         20.1         Population         20.1         Population         20.1         Population           2         13.3 Points - CMS But 2-2.5%         20.2         Population         20.1	5.90%		2021		Unemployment Rat	Unemployment
Bit Population         2016         Para Required           2         Bit Population         2021         Population           2         Differst SUS         2016         Compared Required           3.33 Points < 2005		Data Required		10 Points > 12% 5 57 Boints > 10% But < 13%	л	
Line         Bit Devines - SW.         2016         Papulation           Change In Population         6.57 Points - 2.3% But 2-3%         202         Papulation           2         2016         Papulation         2012         Papulation           2         2016         Papulation         2012         Papulation           4         2019         2018         Papulation         2012         Papulation           2         2019         2019         Papulation         2012         Papulation         2012         Papulation           4         2019         2019         2019         Papulation         2012         Papulation         2012         Papulation         2012         Papulation         2012         Papulation         2019					Income	
Line         Bit Pointics - SS (577 points - 2.5% Burt 2-5%)         Z015         Population Population           2         Dials Required         2012         Dials Required           2         Dials Points - SS (157 points - 20%)         2012         Dials Required           2         Dials Points - SS (157 points - 20%)         2015         Dials Required           2         Dials Points - SS (157 points - 20%)         2015         Dials Required           3         Dials - SS (157 points - 20%)         2015         Dials Required           10         Dials - SS (157 points - 20%)         2012         Treat Number of Households (157 points - 20%)         Dials Required           3         Dials - SS (157 points - 20%)         2015         Treat Number of Households (157 points - 10.5%)         Dials - SS (157 points - 10.5%)         2021         Pointics SS (158 points - 10.5%)         Dials Required           3.3         Doints - SS (158 points - 45%)         205 (158 x Chouseholds and Over (158 points - 10.5%)         2021         Percent of Population Under 18 Percent of Population Under 18 Percent of Population Under 18 Percent of Population Under 18 Percent of Population Under 18 Percent Orapic Population Under 18 Percent of Population Coupled Inusing (158 points - 20.5%)         2051         Median Value of Owner Occupied Inusing (158 points - 20.5%)         2051         Median Value of Owner Occupied Inusing (158 points - 20.5%)         20	54,987 21 850	Median Household Income Federal Powerty Une (Family of 3)	rcuc		5 Median Household	Income
1         10 Pointe < 5%         2015         Particle           1         6.677 Points < 2.5% But 2 - 2.5%	10.53%	Consumer vrice index		10 Points < 37 940 /150% x Federal Proverty Little (EP) 11		
International Linge in Population         Canage in Population         Canage in Population         Data Required         2021         Data Required           2         202 Points - 2.5%         3.33 Points - 2.5%         202 Points - 205         Population         Canage in Population         Science         2011         Population         Population         Canage in Population         Science         2021         Population         Population         Canage in Population         Science         Population         Science         Population         Science         Population         Science         Population         Science         Population         Science         Population         Population         Science         Population         Population         Science         S		(2021 Consumer Price Index - 2016 Consumer Price Index) + 2016				
In Points - 2.5%         Data Required         Propulation           1         10 Points - 2.5%         20.15         Propulation         Propulation           2         3.35 Points - 0% But 2 - 2.5%         20.21         Data Required         Data Required           Propulation         3.35 Points - 0% But 2 - 2.5%         20.21         Data Required         Calculation           Propulation         3.35 Points - 0% But 2 - 2.5%         20.21         Propulation Estimate - 20.16 Population - 20.16 Population Estimate - 20.16 Population Estimate - 20.16 Population - 20.16 Popul	9,44%	Calculation (Consumer Price Index)				
10         Definits - 5.5%         2015         Population           1         G57 Points - 2.5%         But 2 - 5.5%         2011         Data Required           2011         Definits - 20%         But 2 - 5.5%         2011         Depulation           2011         Depulation         2021         Population         2021         Population           2         13.3 Points - 20%         But 2 - 5.5%         2011         Population         Calculation           2         13.3 Points - 20%         But 3 - 20.5%         Data Required         2021 Population Estimate - 20.16 Population Estimate - 20.16 Population Estimate) + 20.16 Prior           2         1.33 Points - 20%         But 5 20%         Data Required         2021         Total Number of Households with Public Assistance           3         Points - 5.20%         But 5 20%         2021         Population         Calculation           4         10 Points - 4.5%         But 5 .5%         2021         Total Number of Households         2021           3         Points - 4.5%         But 5 .5%         Population         2021         Population Under 18           9         Points - 5.5%         But - 5.5%         Soft - 5.5%         Data Required         2021           10 Points - 6.57 Points - 4.5%		(2021 Median Home Value - 2016 Median Home Value) + 2016 Median				
10 Points < 5%         2015         Data Required           1         0 Points < 0% But 2 - 2,5%		Calculation (Property Value)		=	Home Value Home Value	I AN DAVE
10         Politic < 5%         2016         Data Required           6.67 Points < 0% But 2 - 2.5%	122,900 314.61	Median Value of Owner Occupied Housing Housing Consumer Price Index (NY-NJ-PA Region)	2021		4 4	7.24 8.25
International system         Jone         Data Required           1         5.67 Points <-2.5% Burt >-5%         2016         Population           2         Population         2018         Population           2         Population         2018         Population           2         Population         2021         Population           2         Population         Calculation           2         20 Points > 20%         Calculation           2         20 Points > 20%         Calculation           4         20 Points > 20%         Population           5         Points > 20%         But \$ 25%           9         Public Assistance         Population           9         Points > 20%         But \$ 25%           9         Points > 20% But \$ 25%         Population           10 Points > 20% But \$ 20%         2021         Total Number of Households           10 Points > 45% But \$ 47.50%         2051         Total Number of Households           13.39 Points < 2.0% Sut \$ 47.50%	10101	Data Required		0 Points ≥ 10.53% (Consumer Price Index Calculation)		
International system         Solution         Solution<	112,300 784 64	Jeasa Requires Median Value of Owner Occupied Housing Housing Consumer Price Index (NY-NJ-PA Region)	2016	20 Fromts - UM 13.33 Points - 5.27% (50% x Consumer Price Index Calculation) 6.67 Points - 30.33% (Consumer Price Index Calculation)		
International system         Solution         2016         Data Required           1         5.67 Points < -3.5% But > -3.33 Points < 0% But > -2.5%         2021         Data Required           2         2         Definits > 0%         2016         Population           2         2         Definits > 0%         2021         Data Required           2         2         Definits > 0%         2021         Data Required           2         2         Definits > 0%         Calculation         Calculation           2         2         Definits > 0%         Calculation         Calculation Estimate - 2016 Population Estimate) + 2016 Prior           2         2016         Soluts > 20%         Definits > 20%         Data Required           4         Definits > 20%         Est > 20% But \$ 25%         Data Required         Data Required           3         Definits > 20% But \$ 20%         Est > 20%         Households with Public Assistance           4         Definits > 20% But \$ 20%         2021         Total Number of Households           5         Forints > 20% But \$ 47.50%         2021         Total Number of Households           6         Definits > 47.50% But \$ 47.50%         Data Required         Population Under 18           Population Under 18	41.10%	Population Under 18 + Percent of Populat				
1         10 Points < 5%         2016         Data Required           1         5.67 Points < -2.5%	20,2070	Calculation		18 0 Points ≤ 45%	Population Under 1	ţ
1         3.01 Points < 5.5%         2016         Data Required           1         5.67 Points < -2.5%	X06'0C	Percent of Population Canad Over	2021		Percent of	Age
1         10 Points < 5%         2016         Data Required           1         5.67 Points < -2.5%				10 Points > 50%	ω	
1         3.33 Points < 5.5%         2016         Population           1         5.67 Points < -2.5%	13.09%					
Interview         10 Points < 5%         2016         Data Required           1         5.67 Points < -2.5%	/	Calculation			Public Assistance	
10 Points < 5%         2016         Data Required           1         5.67 Points < -2.5%	2,650	Total Number of Households	2021		Percent of	Poverty
10 Points < 5%     2016     Data Required       1     5.67 Points < -2.5% But ≥ -5%		Data Required		20 Points > 30% 13.33 Points > 75% But < 30%	2	
10 Points < 5%     2016     Data Required       1     6.67 Points < -2.5% But ≥ -5%	-1.80%	Population				
10 Points < 5%         2016         Data Required           6.67 Points <-2.5% But ≥ -5%		Calculation (2021 Population Estimate - 2016 Population Estimate) + 2016 Prior				
10 Points < 5%     2016     Data Required       6.67 Points <-2.5% But ≥ -5%	47,980	Population	2021		1 Change in Populatic	Population
10 Points < 5%	48,858	Population	oros	5.67 Points <-2.5% But >-5%		
		Data Required	3116	10 Points < 5%		

County: Tioga MuniCode: 49010000000

LOCAL Enviormental SCORE

**County of Tioga** 

Fiscal Year: 2022 Stress Level: No Designation

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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

Rank	Description	2023 Taxable Sales	Percent of Total
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 Progams	\$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%
	57 Counties Top 20 TTS, SFY 2023	\$183,280,701,772	67.6%
	57 Counties Total Taxable Sales, SFY 2023	\$271,005,358,952	

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		2023	2022		
Rank	Description	Taxable Sales	Taxable Sales	\$ Change	% Change
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

TUPDATURGATION		2023	2022		and the part of the second
Rank	Description	Taxable Sales	Taxable Sales	\$ Change	% Change
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%

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