

FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE

February 15, 2022 AT 10:30AM

**Late resolutions:** Cathy Haskell

**Approval of the minutes:** January 11<sup>th</sup> 2022 Finance Committee Meeting.

**Financial:** Year to date budget performance of the Treasurer's office.

**Old Business:** Total 2021 sales tax collections and distributions to towns and villages.

: Fourth quarter and total 2021 Casino revenue and distributions.

: Total E911 Surcharge tax collections and trend line.

**New Business:** Status of the special franchise property tax collections to date.

: New sales tax distribution formula for 2022 after census results.

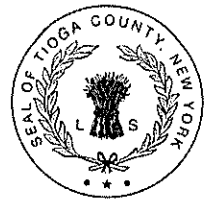
: Just for observation, our federal government's pie chart of revenue and spending for 2022. YIKES!

**Personnel:** Treasurer's office proposal on purchasing officer option.

**Adjournment**

# 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 MINUTES - FINANCE JANUARY 11<sup>th</sup>, 2022 AT 10:30AM

### ATTENDANCE:

Legislators: Nine Legislators

Staff: McFadden, Dewind, Jerzak, Chandler, Haskell & Freyvogel

**APPROVAL OF MINUTES:** Minutes of the December 14<sup>th</sup>, 2021 Finance Committee were read and a motion to approve by Legislator Hollenbeck, seconded by Legislator Standing and unanimously carried.

**FINANCIAL:** None

**OLD BUSINESS:** Treasurer McFadden presented the Treasurer's Office 2021 budget report with highlights. A tax gain of 694K represents all parcels taken to auction in 2021, with the exception of the Town of Owego and Land Bank parcels. The Treasurer's 5% fee on occupancy tax was recently booked and came in just under 14K. The Treasurer's Office also received a bail forfeiture of \$9,000 from Family Court, this is a rare occurrence. Lastly, American Rescue Plan Act funds are beginning to be distributed with 850K going to outside support.

**NEW BUSINESS:** The 2021 College Chargeback spreadsheet was shared with the Legislature. Chargebacks totaled 2.7 million dollars this year, an increase of 483K over 2020. The increase is due to a 4.3% increase in students, late billings due to Covid, and the State allowing schools to bill retroactively after 2020 tuition rates were unfrozen. Treasurer McFadden pointed out that this accounts for 12% of the tax levy as a State mandated service.

: Occupancy tax trends and occupancy tax hotel/motel allocation were reviewed. Occupancy tax made a strong come back in 2021 totaling 255K. 2020's total collection was 116K. This was due to Airbnb starting to remit occupancy tax for rentals in Tioga County, occupancy limits being increased after Covid shutdown, and increased compliance by hotels.

: Treasurer McFadden will report December Sales Tax figures at the February meeting.

: 340 parcels with 2020 delinquent taxes are moving towards foreclosure. Kevin Humes is currently preparing foreclosure packets to be mailed to any interested parties.

: Casino revenue for 2021 will total around 1.4 million dollars, and 1 million has been transferred to the Land, Equipment & Infrastructure reserve per Reso 33-20. Chair Sauerbrey suggested to the Legislature that casino revenue be earmarked for the

Communication Tower project in case we do not receive grant funds. There are currently 2 grants available for a total of 12 million dollars. Legislator Weston stated moving the funds would help secure the grant and get started on the project.

**PERSONNEL:** None

**RESOLUTIONS/PROCLAMATIONS:** None

**EXECUTIVE SESSION:** None

**ADJOURNMENT:** 11:15am



# TIOGA COUNTY, NEW YORK

## Tioga County YEAR-TO-DATE BUDGET REPORT

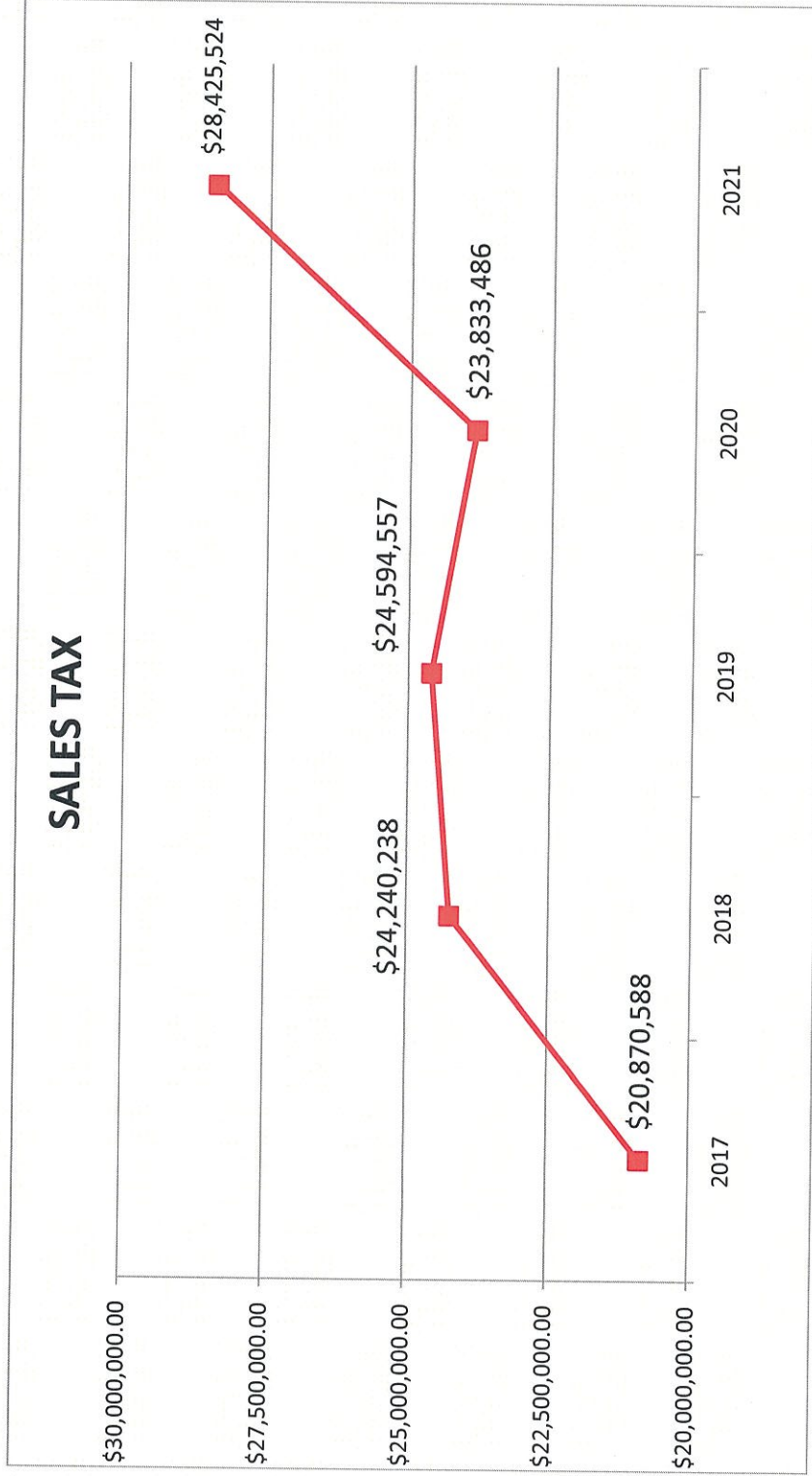
FOR 2022 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>A</b> General Fund							
<b>A1325 Treasurer</b>							
A1325 410510	-60,000	0	-60,000	-1.00	.00	-59,999.00	.0%
A1325 410810	-2,031,478	0	-2,031,478	-17,473.44	.00	-2,014,004.11	.9%
A1325 410900	-1,000,000	0	-1,000,000	-289,649.17	.00	-710,350.83	29.0%
A1325 411131	-9,000	0	-9,000	.00	.00	-9,000.00	.0%
A1325 412300	-20,000	0	-20,000	-3,030.00	.00	-16,970.00	15.2%
A1325 412301	-55,000	0	-55,000	-4,800.00	.00	-50,200.00	8.7%
A1325 412302	-30,000	0	-30,000	-2,800.00	.00	-30,000.00	.0%
A1325 412350	-30,000	0	-30,000	-77.98	.00	-27,200.00	9.3%
A1325 424010	-50,000	0	-50,000	-32.46	.00	-49,922.02	.2%
A1325 424011	0	0	0	-712.91	.00	712.91	100.0%
A1325 426900	-33,000	0	-33,000	.00	.00	-33,000.00	.0%
A1325 510010	359,019	0	359,019	28,729.71	.00	330,289.29	8.0%
A1325 510020	7,500	0	7,500	.00	.00	7,500.00	.0%
A1325 510030	1,500	0	1,500	1,500.00	.00	1,000.00	.0%
A1325 510050	1,500	0	1,500	.00	.00	1,500.00	.0%
A1325 520050	160	0	160	.00	.00	160.00	.0%
A1325 520070	200	0	200	.00	.00	200.00	.0%
A1325 520200	1,000	0	1,000	.00	.00	1,000.00	.0%
A1325 540040	950	0	950	.00	.00	950.00	.0%
A1325 540070	500	0	500	.00	.00	500.00	.0%
A1325 540140	80,000	0	80,000	4,700.00	.00	20,500.00	74.4%
A1325 540180	500	0	500	200.00	.00	300.00	40.0%
A1325 540220	200	0	200	100.61	.00	139.99	100.0%
A1325 540320	1,500	0	1,500	.00	.00	1,399.39	6.7%
A1325 540330	400	0	400	.00	.00	400.00	.0%
A1325 540350	500	0	500	.00	.00	500.00	.0%
A1325 540390	100	0	100	.00	.00	100.00	.0%
A1325 540420	1,700	0	1,700	8.83	.00	1,691.17	.5%
A1325 540480	4,500	0	4,500	.00	.00	4,500.00	.0%
A1325 540485	2,300	0	2,300	481.00	.00	2,300.00	.0%
A1325 540590	15,000	0	15,000	.00	.00	13,076.00	12.8%
A1325 540630	600	0	600	32.22	.00	100.00	.0%
A1325 540660	300	0	300	140.00	.00	567.78	5.4%
A1325 540733	38,581	0	38,581	5,629.95	.00	3,160.00	4.2%
A1325 581088	24,348	0	24,348	3,080.63	.00	32,950.67	14.6%
A1325 584088	8,570	0	8,570	1,028.37	.00	21,267.07	12.7%
A1325 585388	407	0	407	46.98	.00	7,542.01	12.0%
A1325 586088	155,503	0	155,503	18,853.20	.00	360.18	11.5%
						136,649.94	12.1%

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Program ID: glytdbnd

**SALES TAX HISTORY**

	2017	2018	2019	2020	2021
<b>TOTAL</b>	<b>\$ 20,870,588</b>	<b>\$ 24,240,238</b>	<b>\$ 24,594,557</b>	<b>\$ 23,833,486</b>	<b>\$ 28,425,524</b>
<b>% +/-</b>	<b>7.53%</b>	<b>16.15%</b>	<b>1.46%</b>	<b>-3.09%</b>	<b>19.27%</b>



**Tioga County, NY**  
**2021 Monthly Sales Tax Payments to Towns and Villages**

Municipality	Jan*	Feb*	Mar*	Apr*	May*	Jun*	Jul*	Aug*	Sept*	Oct*	Nov*	Dec*	Total YTD
Town of Barton	\$ 46,076.57	\$ 43,233.82	\$ 67,359.85	\$ 47,488.04	\$ 52,834.23	\$ 92,404.57	\$ 56,962.47	\$ 56,678.70	\$ 73,260.46	\$ 54,326.52	\$ 47,201.84	\$ 78,856.96	\$ 716,684.03
Village of Waverly	\$ 33,754.79	\$ 31,672.24	\$ 49,346.50	\$ 34,788.81	\$ 38,705.32	\$ 67,693.77	\$ 41,729.59	\$ 41,521.70	\$ 53,669.18	\$ 39,798.54	\$ 34,579.14	\$ 57,769.06	\$ 525,028.64
Town of Berkshire	\$ 12,725.43	\$ 11,940.32	\$ 18,603.45	\$ 13,115.25	\$ 14,591.76	\$ 25,520.30	\$ 15,731.90	\$ 15,653.53	\$ 20,233.08	\$ 15,003.90	\$ 13,036.21	\$ 21,778.73	\$ 197,933.86
Town of Candor	\$ 43,737.95	\$ 41,039.48	\$ 63,941.00	\$ 45,077.78	\$ 50,152.63	\$ 87,714.57	\$ 54,071.34	\$ 53,801.97	\$ 69,542.12	\$ 51,569.18	\$ 44,806.11	\$ 74,854.58	\$ 680,308.71
Village of Candor	\$ 4,072.54	\$ 3,821.29	\$ 5,953.70	\$ 4,197.30	\$ 4,669.83	\$ 8,167.31	\$ 5,034.71	\$ 5,009.63	\$ 6,475.23	\$ 4,801.73	\$ 4,172.00	\$ 6,969.89	\$ 63,345.16
Town of Newark Valley	\$ 28,089.13	\$ 26,356.13	\$ 41,063.81	\$ 28,949.59	\$ 32,208.73	\$ 56,331.54	\$ 34,725.38	\$ 34,552.38	\$ 44,660.93	\$ 33,118.45	\$ 28,775.11	\$ 48,072.66	\$ 436,903.84
Village of Newark Valley	\$ 7,473.59	\$ 7,012.49	\$ 10,925.72	\$ 7,702.53	\$ 8,569.68	\$ 14,987.96	\$ 9,239.27	\$ 9,193.24	\$ 11,882.79	\$ 8,811.72	\$ 7,656.10	\$ 12,790.54	\$ 116,245.63
Town of Nichols	\$ 19,652.40	\$ 18,439.92	\$ 28,730.06	\$ 20,254.42	\$ 22,534.65	\$ 39,412.04	\$ 24,295.41	\$ 24,174.38	\$ 31,246.77	\$ 23,171.14	\$ 20,132.35	\$ 33,633.77	\$ 305,677.31
Village of Nichols	\$ 3,103.77	\$ 2,912.28	\$ 4,537.44	\$ 3,198.85	\$ 3,558.98	\$ 6,224.48	\$ 3,837.06	\$ 3,817.94	\$ 4,934.91	\$ 3,659.50	\$ 3,179.57	\$ 5,311.90	\$ 48,276.68
Town of Owego	\$ 155,936.89	\$ 146,316.15	\$ 227,965.87	\$ 160,713.72	\$ 178,806.84	\$ 312,724.67	\$ 192,778.02	\$ 191,817.65	\$ 247,935.29	\$ 183,857.19	\$ 159,745.13	\$ 266,875.54	\$ 2,425,472.96
Village of Owego	\$ 23,255.59	\$ 21,820.80	\$ 33,997.60	\$ 23,867.98	\$ 26,666.29	\$ 46,638.08	\$ 28,749.88	\$ 28,606.65	\$ 36,975.74	\$ 27,419.47	\$ 23,823.53	\$ 39,800.38	\$ 361,721.99
<b>Town of Richford</b>	<b>\$ 10,562.47</b>	<b>\$ 9,910.81</b>	<b>\$ 15,441.39</b>	<b>\$ 10,886.03</b>	<b>\$ 12,111.58</b>	<b>\$ 21,182.58</b>	<b>\$ 13,057.92</b>	<b>\$ 12,992.87</b>	<b>\$ 16,794.03</b>	<b>\$ 12,453.67</b>	<b>\$ 10,820.42</b>	<b>\$ 18,076.96</b>	<b>\$ 164,290.73</b>
Town of Spencer	\$ 22,232.34	\$ 20,946.07	\$ 32,634.74	\$ 23,007.17	\$ 25,597.32	\$ 44,768.49	\$ 27,597.38	\$ 27,459.90	\$ 35,493.49	\$ 26,320.31	\$ 22,868.51	\$ 38,204.90	\$ 347,221.62
Village of Spencer	\$ 6,092.59	\$ 5,716.70	\$ 8,906.82	\$ 6,279.22	\$ 6,986.13	\$ 12,218.42	\$ 7,532.00	\$ 7,494.48	\$ 9,687.04	\$ 7,183.46	\$ 6,241.38	\$ 10,427.05	\$ 94,765.29
Town of Tioga	\$ 43,899.14	\$ 41,190.72	\$ 64,176.64	\$ 45,243.90	\$ 50,337.45	\$ 88,037.82	\$ 54,270.60	\$ 54,000.24	\$ 69,798.40	\$ 51,759.22	\$ 44,971.23	\$ 75,130.43	\$ 682,815.79
<b>Total Distributed</b>	<b>\$ 460,756.19</b>	<b>\$ 432,329.22</b>	<b>\$ 673,584.59</b>	<b>\$ 474,870.59</b>	<b>\$ 528,331.42</b>	<b>\$ 924,026.60</b>	<b>\$ 569,612.93</b>	<b>\$ 566,775.26</b>	<b>\$ 732,589.46</b>	<b>\$ 543,254.00</b>	<b>\$ 472,008.63</b>	<b>\$ 788,553.35</b>	<b>\$ 7,166,692.24</b>
County Retained	\$ 921,650.62	\$ 864,788.14	\$ 1,347,371.28	\$ 949,883.65	\$ 1,056,821.35	\$ 1,848,330.44	\$ 1,139,396.76	\$ 1,133,720.58	\$ 1,465,398.74	\$ 1,086,670.98	\$ 944,158.89	\$ 1,577,343.30	\$ 14,335,534.73
1/2% Capital	\$ 229,038.44	\$ 194,016.20	\$ 313,087.44	\$ 231,319.16	\$ 243,436.33	\$ 451,803.04	\$ 278,876.56	\$ 271,589.34	\$ 352,631.17	\$ 259,482.11	\$ 262,824.50	\$ 373,544.16	\$ 3,461,648.42
1/2% Discretionary	\$ 229,038.43	\$ 194,016.20	\$ 313,087.44	\$ 231,319.15	\$ 243,436.32	\$ 451,803.03	\$ 278,876.55	\$ 271,589.33	\$ 352,631.17	\$ 259,482.11	\$ 262,824.50	\$ 373,544.16	\$ 3,461,648.39
<b>Total Retained</b>	<b>\$ 1,379,727.49</b>	<b>\$ 1,252,820.54</b>	<b>\$ 1,973,546.16</b>	<b>\$ 1,412,521.96</b>	<b>\$ 1,543,694.00</b>	<b>\$ 2,751,936.51</b>	<b>\$ 1,697,149.87</b>	<b>\$ 1,676,899.25</b>	<b>\$ 2,170,661.08</b>	<b>\$ 1,605,635.20</b>	<b>\$ 1,469,807.89</b>	<b>\$ 2,324,431.62</b>	<b>\$ 21,258,831.54</b>
<b>Total from State</b>	<b>\$ 1,840,483.68</b>	<b>\$ 1,685,149.76</b>	<b>\$ 2,647,130.75</b>	<b>\$ 1,887,392.55</b>	<b>\$ 2,072,025.42</b>	<b>\$ 3,675,963.11</b>	<b>\$ 2,266,762.80</b>	<b>\$ 2,243,674.51</b>	<b>\$ 2,903,250.54</b>	<b>\$ 2,148,889.20</b>	<b>\$ 1,671,502.52</b>	<b>\$ 3,112,984.97</b>	<b>\$ 28,155,209.78</b>
AM WITHHOLDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DISTRESSED HEALTH FACILITIES	\$ (150,862.47)	\$ -	\$ -	\$ (55,664.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (270,314.00)	\$ -	\$ (325,978.00)
<b>TOTAL WITHHELD</b>	<b>\$ (150,862.47)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (91,235.72)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (95,571.72)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (95,571.72)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (257,577.63)</b>

\*NOTE: The collections by the State are not sent to the County until the following month. Example - The Jan amount would have been received and paid in Feb etc.

**Commercial Gaming Revenue - Tioga Downs Casino**  
**For the period of 10/1/21 to 12/31/21**

Tioga Downs Casino payment to the State for this period

\$7,746,383.94

Non-Host Counties within Zone 2, Region 5: \*

	2020 Census Population	% of Total Population
Broome	198,683	53.368951%
Chemung (east of route 14)	38,867	10.440204%
Schuyler (east of route 14)	9,808	2.634562%
Seneca	0	0.00%
Tompkins	105,740	28.403200%
Wayne (east of route 14)	19,184	5.153083%
	<u>372,282</u>	<u>100.00%</u>

Host County/Municipality: \*\*

Tioga County  
 Town of Nichols

Education & Real Property Tax Relief  
 Total Distribution

	Distribution of Payment				Total Distribution
	Host Aid County/Municipality 10%	Non-Host Aid County 10%	Education & Real Property Tax Relief 80%		
	\$387,319.20	\$413,416.39			\$413,416.39
	\$387,319.20	\$80,873.83			\$80,873.83
		\$20,408.33			\$20,408.33
		\$0.00			\$0.00
		\$220,022.09			\$220,022.09
		\$39,917.76			\$39,917.76
			\$6,197,107.14		\$6,197,107.14
	\$774,638.39	\$774,638.40			\$6,197,107.14
					<u>\$7,746,383.94</u>

\* Pursuant to NYS Finance Law Section 97-nnnn, counties within a region (excluding the host county) are entitled to share 10% of payments on a per capita basis.  
 \*\* Pursuant to NYS Finance Law Section 97-nnnn, the host county and host municipality are entitled to share 10% of payments equally.  
 Seneca is host for del Lago - no distribution from Tioga allowed

Note: Population statistics provided by NYS Department of Labor, Division of Research and Statistics.

Source: NYS Gaming Commission



## Commercial Gaming Revenue- Tioga Downs Casino

		<u>2019</u>		<u>2020</u>		<u>2021</u>
Q1 (4/1-6/30)	JULY	\$ 354,887.25	\$	-	\$	389,682.10
Q2 (7/1-9/30)	OCT	\$ 353,998.72	\$	59,790.10	\$	421,415.37
Q3 (10/1-12/31)	JAN	\$ 335,066.36	\$	244,777.50	\$	387,319.20
Q4 (1/1-3/31)	APR	\$ 332,276.70	\$	295,768.28	\$	335,869.33
<b>TOTAL RECEIVED:</b>		<b>\$ 1,376,229.03</b>	<b>\$</b>	<b>600,335.88</b>	<b>\$</b>	<b>1,534,286.00</b>
BUDGETED		\$ 1,100,000.00	\$	1,300,000.00	\$	200,000.00
		\$ 276,229.03	\$	(699,664.12)	\$	1,334,286.00

**E911 SURCHARGE HISTORY**

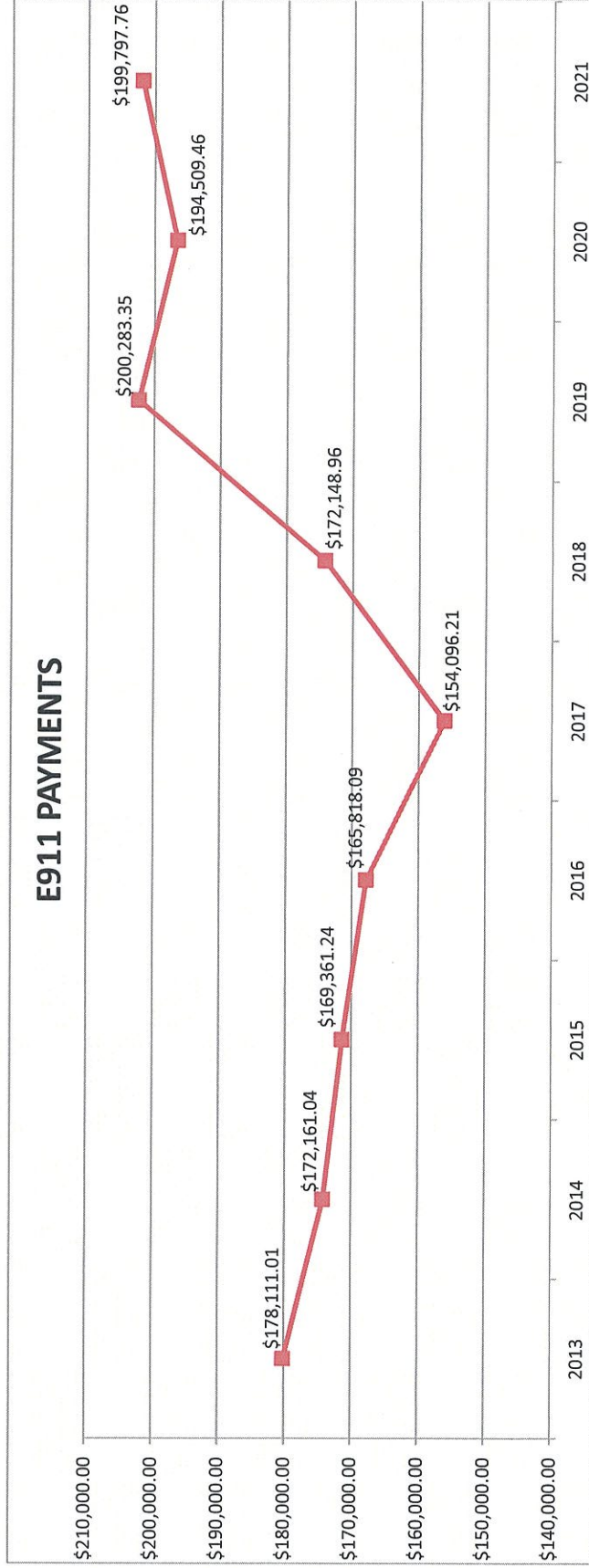
	2015	2016	2017	2018	2019	2020	2021
LAND LINE	\$ 63,942.02	\$ 60,256.58	\$ 57,951.90	\$ 53,545.78	\$ 50,194.25	\$ 44,476.10	\$ 45,258.03
WIRELESS	\$ 105,419.22	\$ 105,561.51	\$ 96,144.31	\$ 118,603.18	\$ 150,089.10	\$ 150,033.36	\$ 154,539.73
<b>TOTAL</b>	<b>\$ 169,361.24</b>	<b>\$ 165,818.09</b>	<b>\$ 154,096.21</b>	<b>\$ 172,148.96</b>	<b>\$ 200,283.35</b>	<b>\$ 194,509.46</b>	<b>\$ 199,797.76</b>

\*Wireless Surcharge- \$0.30 per month per device

\*Wireline Surcharge- \$0.35 per month per line

\*Effective Date December 1, 2017- New Law: Sellers retain 3% of collections, instead of 2%

\*State will collect all wireless surcharges starting 4th Quarter 2017



2022 SPECIAL FRANCHISE

PAID AS OF      OUTSTANDING      % PAID AS OF      % OUTSTANDING

		<u>2/4/2022</u>	<u>PAYMENTS</u>	<u>2/4/2022</u>	<u>AMT DUE</u>			
BARTON	\$	289,168.18	\$	286,202.74	\$	2,965.44	98.97%	1.03%
BERKSHIRE	\$	48,939.52	\$	32,798.97	\$	9,550.44	67.02%	19.51%
CANDOR	\$	410,013.51	\$	375,995.24	\$	18,530.01	91.70%	4.52%
NEWARK VALLEY	\$	118,288.43	\$	99,438.30	\$	14,137.08	84.06%	11.95%
NICHOLS	\$	334,852.02	\$	332,070.67	\$	2,781.35	99.17%	0.83%
OWEGO	\$	1,460,043.90	\$	1,426,697.92	\$	25,618.15	97.72%	1.75%
RICHFORD	\$	134,622.25	\$	48,681.21	\$	7,158.33	36.16%	5.32%
SPENCER	\$	157,220.23	\$	140,995.22	\$	13,864.63	89.68%	8.82%
TIOGA	\$	397,380.97	\$	395,789.35	\$	1,591.62	99.60%	0.40%
<b>TOTALS</b>	<b>\$</b>	<b>3,350,529.01</b>	<b>\$</b>	<b>3,138,669.62</b>	<b>\$</b>	<b>96,197.05</b>		

**Sales Tax Formula  
for Distribution**

**STEP 1- In the beginning of the year (end of Jan) updated the Town and Village Taxable using the Equalization Report.**

**\*Every 10 years update Census data. (2021 payments will be on hold until Census data is released.)**

The census data is used to calculate what percentage of the Sales Tax each town received. The Taxable data is then used to calculate how that percentage is split between the Town and Village. Double check the percentages and make sure everything adds up correctly. Use NET ASSESSMENT column in Equalization Report.

*formula=(town taxable/(town taxable+village taxable))\*total*

Population	2010 Census	2020 Census	Pct	Town	Village	Total	Town Taxable	Village Taxable
County	51125	48455					2022 Equalization Report	
Barton	8858	8609	17.77%	10.232%	7.54%	17.77%	190,593,225.00	140,367,010.00
Berkshire	1412	1480	3.05%	3.054%		3.05%	70,556,836.00	
Candor	5305	5149	10.63%	9.722%	0.90%	10.63%	237,472,533.00	22,088,303.00
Newark Valley	3946	3642	7.52%	5.944%	1.57%	7.52%	89,918,965.00	23,786,620.00
Nichols	2525	2347	4.84%	4.165%	0.68%	4.84%	30,862,008.00	5,029,632.00
Owego	19883	18777	38.75%	33.742%	5.01%	38.75%	741,436,299.00	110,078,066.00
Richford	1172	1043	2.15%	2.153%		2.15%	63,702,574.00	
Spencer	3153	2968	6.13%	4.814%	1.31%	6.13%	148,112,268.00	40,330,191.00
Tioga	4871	4440	9.16%	9.163%		9.16%	15,876,956.00	
Totals			100.00%	82.99%	17.01%	100.00%	1,588,531,664.00	341,679,822.00
							Equalization Report	1,930,211,486.00

**STEP 2- Insert new column for new year. Use formula from prior year to auto populate the % of the 33.33% of Sales Tax due to Towns and Villages. Copy and paste as numbers the previous year. Update Change+- column to subtract new year from prior year.**

The County always gets 66.67% of the Sales Tax, the remaining 33.33% is split between the Towns and Villages.

*formula= town or village % from step 1 \* \$A\$41*

	2022	2021	2020	2019	2018	2017	2016	Change+-
Town of Barton	3.41%	3.33%	3.33%	3.33%	3.31%	3.44%	3.44%	0.0771%
Village of Waverly	2.51%	2.44%	2.44%	2.44%	2.46%	2.34%	2.34%	0.0698%
Town of Berkshire	1.02%	0.92%	0.92%	0.92%	0.92%	0.92%	0.92%	0.0975%
Town of Candor	3.24%	3.16%	3.16%	3.16%	3.16%	3.09%	3.09%	0.0765%
Village of Candor	0.30%	0.29%	0.30%	0.30%	0.30%	0.37%	0.37%	0.0068%
Town of Newark Vally	1.98%	2.03%	2.04%	2.04%	2.04%	2.02%	2.02%	-0.0508%
Village of Newark Valley	0.52%	0.54%	0.54%	0.54%	0.54%	0.55%	0.55%	-0.0166%
Town of Nichols	1.39%	1.42%	1.42%	1.42%	1.43%	1.42%	1.42%	-0.0334%
Village of Nichols	0.23%	0.22%	0.23%	0.23%	0.22%	0.23%	0.23%	0.0017%
Town of Owego	11.25%	11.28%	11.27%	11.27%	11.27%	11.16%	11.16%	-0.0339%
Village of Owego	1.67%	1.68%	1.69%	1.69%	1.69%	1.80%	1.80%	-0.0126%
Town of Richford	0.72%	0.76%	0.76%	0.76%	0.76%	0.76%	0.76%	-0.0466%
Town of Spencer	1.60%	1.61%	1.61%	1.61%	1.62%	1.61%	1.61%	-0.0102%
Village of Spencer	0.44%	0.44%	0.44%	0.44%	0.43%	0.44%	0.44%	-0.0038%
Town of Tioga	3.05%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%	-0.1215%
County of Tioga	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	
<b>33.33%</b>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%

\*\*Adjusted

**STEP 3- Copy new year column from Step 2 and paste as numbers in second column below.**

This step can be used to double check your numbers from the JE tab. Enter the amount you are disbursing for sales tax (amount received less the 1% figure provided by the State) in the last cell of the second column. The amount due will populate in the third column. Update the formula in the fourth column to pull numbers from the correct column in the JE tab, and the formula will subtract the amount in the third column and show any variance.

*formula=sales tax distribution\*T/V%; JE(Town amount)-thrd column total.*

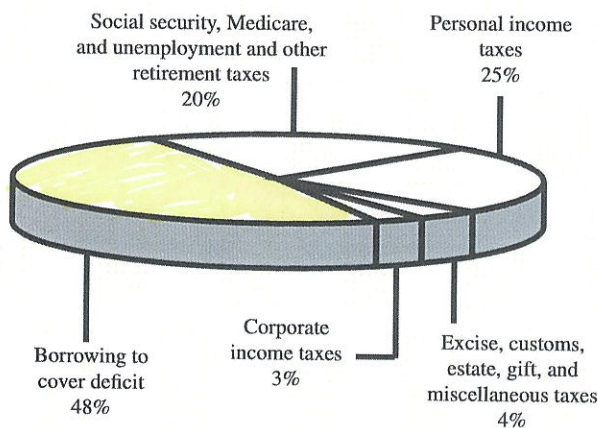
	Due To T/V	Variance
Town of Barton	3.41% \$ -	-
Village of Waverly	2.51% \$ -	-
Town of Berkshire	1.02% \$ -	-
Town of Candor	3.24% \$ -	-
Village of Candor	0.30% \$ -	-
Town of Newark Vally	1.98% \$ -	-
Village of Newark Valley	0.52% \$ -	-
Town of Nichols	1.39% \$ -	-
Village of Nichols	0.23% \$ -	-
Town of Owego	11.25% \$ -	-
Village of Owego	1.67% \$ -	-
Town of Richford	0.72% \$ -	-
Town of Spencer	1.60% \$ -	-
Village of Spencer	0.44% \$ -	-
Town of Tioga	3.05% \$ -	-
County of Tioga	66.67% \$ -	-

*Will explain at  
Finance Meeting*

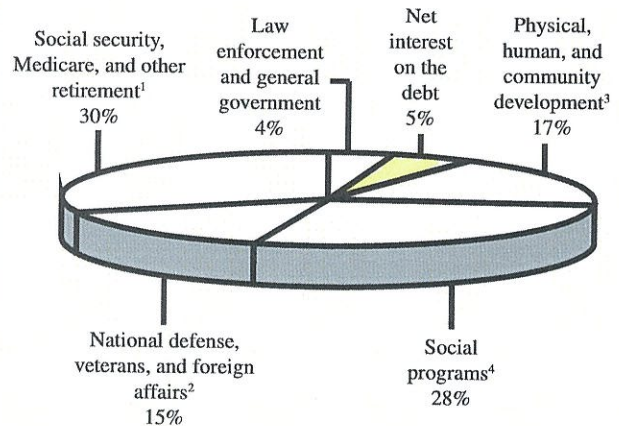
# Major Categories of Federal Income and Outlays for Fiscal Year 2020

**Income and Outlays.** These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2020.

## Income



## Outlays\*



\*Numbers may not total to 100% due to rounding.

On or before the first Monday in February of each year, the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2020 (which began on October 1, 2019, and ended on September

30, 2020), federal income was \$3.421 trillion and outlays were \$6.550 trillion, leaving a deficit of \$3.129 trillion.

## Footnotes for Certain Federal Outlays

1. **Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.

2. **National defense, veterans, and foreign affairs:** About 15% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign

countries and the maintenance of U.S. embassies abroad.

3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

4. **Social programs:** About 16% of total outlays were for Medicaid, Supplemental Nutrition Assistance Program (formerly food stamps), temporary assistance for needy families, supplemental security income, and related programs; and 13% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Yikes!

Note. The percentages shown here exclude undistributed offsetting receipts, which were \$106 billion in fiscal year 2020. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

## Purchasing Officer Proposal

The Chief Accountant is responsible for ensuring compliance with all Federal and State financial reporting and record-keeping requirements. The Chief Accountant has noticed a need for better record-keeping and the gathering of quotes required by the procurement policy. Having proper documentation and knowledge of the procurement processes is key to maintaining a clean audit. External Auditors and NYS Auditors can request purchase order documentation. The Auditors can site, fine and publicly criticize the County if documentation is not available at the time of the audit.

Chief Accountant Stephanie Jerzak is willing to take on the Purchasing Officer role with added duties. Duties include; auditing purchase orders above the \$500 threshold requiring quotes weekly, assisting departments with acquiring quotes, updating procurement policy, providing procurement training, taking part in NYS training, and researching purchasing opportunities that will better serve the County. Stephanie Jerzak is requesting \$3,000 to be added to her yearly salary to take on these extra duties and added responsibility of being the Purchasing Officer. The salary increase will not exceed the Chief Accountant salary range.

### Stephanie Jerzak's Background-Accounts Payable Supervisor/Fiscal Manager- 7 years

- Developed specifications for Request of Proposals (RFP) and Equipment/Supply BIDs.
- Assisted departments with equipment, supply, capital construction, and other expenditures needing quotes/BID and RFPS.
- Experience with following strict procurement guidelines set forth by municipalities.
- Experience with the using Group Purchasing Organizations/Cooperative Agreements and NY OGS/NYS contracts.