



# Broome County

## Financial Update

November 13, 2025

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Office of Management and Budget

# NYS Fiscal Stress Report

## Sales Tax Payments

## Casino Gaming Tax

# **NYS OSC – Fiscal Stress Monitoring System**

- Background
  - Indicators
  - Calculation
  - County of Broome Report Results
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# Background

Office of the State Comptroller created the Fiscal Stress Monitoring System in 2013 and enhanced in 2017.

- To identify issues with budgetary solvency for NYS municipalities.
- Does the municipality generate enough revenue to meet expenditures?

The System analyzes prior year financial information from each municipality against financial and environmental indicators.

- Financial indicators measure key drivers of fiscal stress
- Environmental indicators are economic and demographic

# Financial Indicators

- ❖ Year-End Fund Balance
- ❖ Operating Deficits/Surplus
- ❖ Cash Position
- ❖ Use of Short-Term Cash-Flow Debt Issuance
- ❖ Fixed Costs

# Environmental Indicators

- ❖ Change in Population
- ❖ Households with Public Assistance
- ❖ Percent of Population Under 18 and Over 65
- ❖ Percent Change in Home Value
- ❖ Median Household Income
- ❖ Unemployment Rate
- ❖ Reliance on State and Federal Aid

# Calculation

Each municipality receives two designations based on total scoring for each indicator.



## County of Broome Results: No Designation

Financial Indicators	
Category	Points
Year End Fund Balance	6.25
Operating Deficits – Last Three Years	0
Cash Position	0
Use of Short Term Cashflow Debt – 3-year Trend	0
Fixed Costs –Personnel/Benefits & Debt Service	0
Total	6.25

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## County of Broome Results: No Designation

Environmental Indicators	
Category	Points
Population – Change in Population 2018-2023	0
Poverty – Percent of Households with Public Assistance	0
Age - % of Population Under 18 and Over 65	0
Tax Base – Percent Change in Home Value	0
Income – Median Household Income	0
Unemployment – 2021 Unemployment Rate	0
State and Federal Aid – Reliance on State and Federal Aid	13.33
Total	13.33

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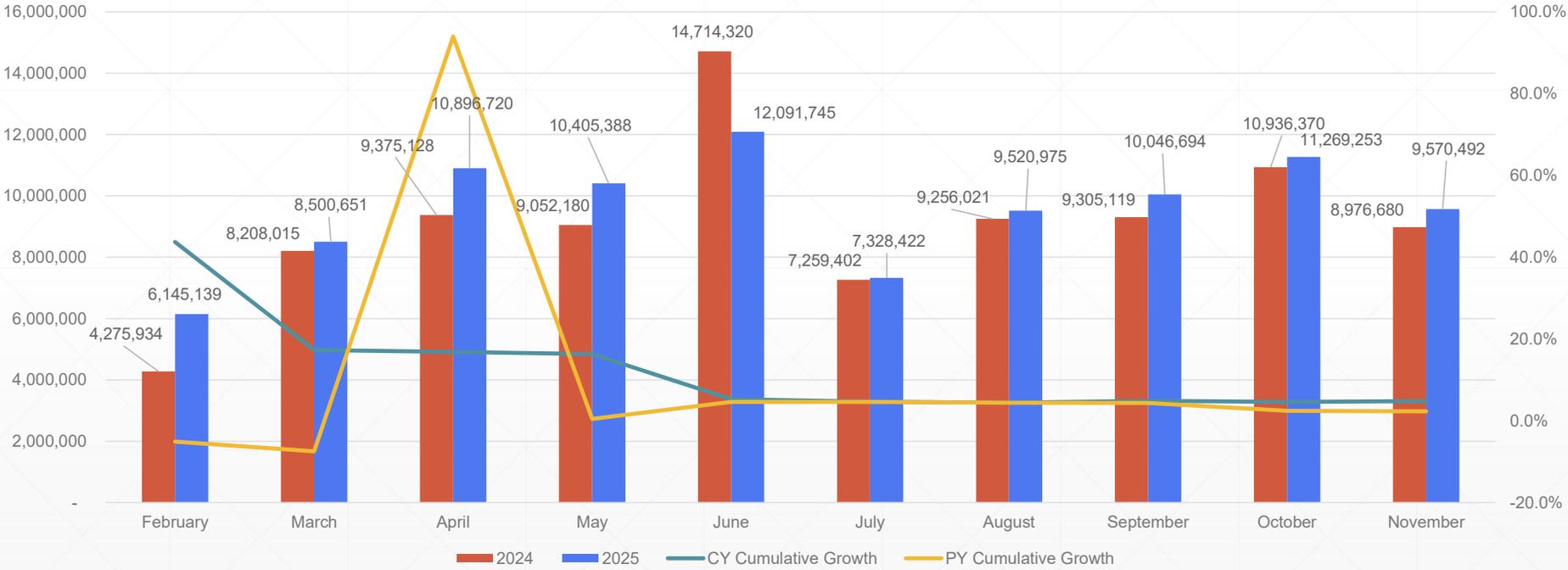
# Sales Tax Payments Received YTD

**NYS Sales Tax Revenues  
Total and County Revenues  
By Receipt  
As of November 13, 2025**

Date Received 2024/2025	Gross Receipt				Cumulative Growth	County Revenue				
	2024	2025	2025 over (under) 2024			2024	2025	2025 over (under) 2024	Cumulative Growth	
* Color coded per quarter										
February 7 / February 7	\$ 6,841,493.91	\$ 6,949,826.60	\$ 108,332.69	1.58%	\$ 4,275,933.69	\$ 4,343,641.63	\$ 67,707.94	1.58%		
February 13 / February 13	-	2,882,396.49	\$ 2,882,396.49	43.71%	-	1,801,497.81	\$ 1,801,497.81	43.71%		
March 6 / March 7	11,036,575.44	11,520,211.53	\$ 483,636.09	19.43%	6,897,859.65	7,200,132.21	\$ 302,272.56	19.43%		
March 13 / March 13	2,096,249.25	2,080,829.61	\$ (15,419.64)	17.32%	1,310,155.78	1,300,518.51	\$ (9,637.27)	17.32%		
April 7 / April 7	12,470,736.66	15,003,052.18	\$ 2,532,315.52	18.47%	7,794,210.41	9,376,907.61	\$ 1,582,697.20	18.47%		
April 13 / April 14	2,529,468.06	2,431,700.28	\$ (97,767.78)	16.85%	1,580,917.54	1,519,812.67	\$ (61,104.87)	16.85%		
May 5 / May 7	12,096,924.62	13,622,834.87	\$ 1,525,910.25	15.76%	7,560,577.89	8,514,271.79	\$ 953,693.90	15.76%		
May 15 / May 13	2,386,563.70	3,025,781.05	\$ 639,217.35	16.29%	1,491,602.31	1,891,113.16	\$ 399,510.85	16.29%		
June 7 / June 6	12,605,672.04	13,430,189.73	\$ 824,517.69	14.31%	7,878,545.02	8,393,868.58	\$ 515,323.56	14.31%		
June 13 / June 13	2,793,356.16	2,503,135.26	\$ (290,220.90)	13.25%	1,745,847.60	1,564,459.54	\$ (181,388.06)	13.25%		
June 28 / June 30	8,143,883.62	3,413,467.26	\$ (4,730,416.36)	5.29%	5,089,927.26	2,133,417.04	\$ (2,956,510.22)	5.29%		
July 3 / July 1	7,177,077.47	7,477,740.15	\$ 300,662.68	5.19%	4,485,673.42	4,673,587.59	\$ 187,914.17	5.19%		
July 15 / July 14	4,437,965.66	4,247,735.79	\$ (190,229.87)	4.70%	2,773,728.54	2,654,834.87	\$ (118,893.67)	4.70%		
Aug 7 / Aug 7	12,218,192.84	12,721,557.32	\$ 503,364.48	4.62%	7,636,370.52	7,950,973.32	\$ 314,602.80	4.62%		
Aug 13 / Aug 13	2,591,441.22	2,512,001.92	\$ (79,439.30)	4.42%	1,619,650.76	1,570,001.20	\$ (49,649.56)	4.42%		
Sept 8 / Sept 8	12,426,160.53	13,362,812.44	\$ 936,651.91	4.77%	7,766,350.33	8,351,757.77	\$ 585,407.44	4.77%		
Sept 13 / Sept 15	2,462,029.26	2,711,898.37	\$ 249,869.11	4.88%	1,538,768.29	1,694,936.48	\$ 156,168.19	4.88%		
Oct 6 / Oct 7	14,342,314.11	15,060,714.74	\$ 718,400.63	4.90%	8,963,946.32	9,412,946.71	\$ 449,000.39	4.90%		
Oct 13 / Oct 15	3,155,878.06	2,970,089.48	\$ (185,788.58)	4.64%	1,972,423.79	1,856,305.92	\$ (116,117.87)	4.64%		
Nov 7 / Nov 7	12,116,690.42	12,805,278.27	\$ 688,587.85	4.73%	7,572,931.51	8,003,298.92	\$ 430,367.41	4.73%		
Nov 13 / Nov 13	2,245,997.37	2,507,509.19	\$ 261,511.82	4.83%	1,403,748.36	1,567,193.24	\$ 163,444.88	4.83%		
Dec 7 / Dec 6	12,237,771.27		\$ (12,237,771.27)		7,648,607.04		\$ (7,648,607.04)			
Dec 13 / Dec 13	2,325,063.51		\$ (2,325,063.51)		1,453,164.69		\$ (1,453,164.69)			
Dec 29 / Dec 31	8,397,265.13		\$ (8,397,265.13)		5,248,290.71		\$ (5,248,290.71)			
Jan 2, 2025 / Jan 2 2026	7,564,022.04		\$ (7,564,022.04)		4,727,513.77		\$ (4,727,513.77)			
Jan 12, 2025 / Jan 13, 2026	3,768,311.30		\$ (3,768,311.30)		2,355,194.56		\$ (2,355,194.56)			
Feb 7, 2025/ Feb 8, 2026	6,319,632.48		\$ (6,319,632.48)		3,949,770.30		\$ (3,949,770.30)			
Feb 13, 2025 / Feb 15, 2026	-	-	\$ -		-		\$ -			
<b>Total to Date</b>	<b>\$ 146,174,670.40</b>	<b>\$ 153,240,762.53</b>	<b>\$ 7,066,092.13</b>		<b>\$ 91,359,168.99</b>	<b>\$ 95,775,476.57</b>	<b>\$ 4,416,307.57</b>			
<b>Annual Total</b>	<b>\$ 186,786,736.13</b>	<b>\$ 153,240,762.53</b>	<b>\$ (33,545,973.60)</b>		<b>\$ 116,741,710.06</b>	<b>\$ 95,775,476.57</b>	<b>\$ (20,966,233.50)</b>			
					<b>\$ 116,371,377.00</b>	<b>\$ 119,093,725.00</b>				
				% of Budget (to Date)	78.51%	80.42%				
				% of Budget (for year)	100.32%	80.42%				

# Sales Tax

County Share of Sales Tax



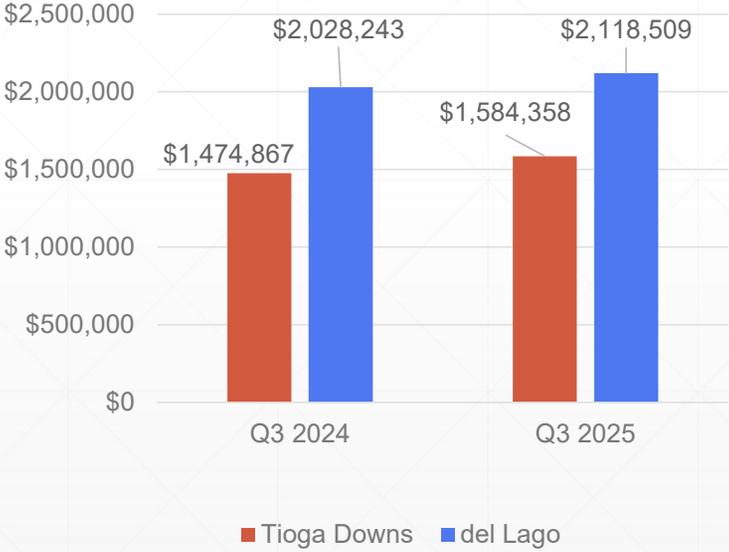
# Casino Gaming Tax Payments Received YTD

Casino Gaming Tax 2025			
	Tioga Downs	Lago	Total
January	\$130,579.00	\$154,354.00	\$284,933.00
February	\$126,850.00	\$159,956.00	\$284,933.00
March	\$174,335.00	\$209,680.00	\$286,806.00
Hold Harmless	\$90,459.80	\$111,844.30	\$202,304.10
<b>Total</b>	<b>\$522,223.80</b>	<b>\$635,834.30</b>	<b>\$1,158,058.10</b>
April	\$146,012.31	\$198,074.72	\$344,087.03
May	\$144,624.49	\$214,493.25	\$359,117.74
June	\$155,470.33	\$208,399.19	\$363,869.52
Hold Harmless	\$93,960.52	\$131,629.57	\$225,590.09
<b>Total</b>	<b>\$540,067.65</b>	<b>\$752,596.73</b>	<b>\$1,292,664.38</b>
July	\$139,479.00	\$200,069.00	\$339,548.00
August	\$149,129.00	\$215,903.00	\$365,032.00
September	\$138,111.00	\$185,391.00	\$323,502.00
Hold Harmless	\$95,347.80	\$128,715.31	\$224,063.11
<b>Total</b>	<b>\$522,066.80</b>	<b>\$730,078.31</b>	<b>\$1,252,145.11</b>
October			\$0.00
November			\$0.00
December			\$0.00
Hold Harmless			\$0.00
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Annual Total</b>	<b>\$1,584,358.25</b>	<b>\$2,118,509.34</b>	<b>\$3,702,867.59</b>

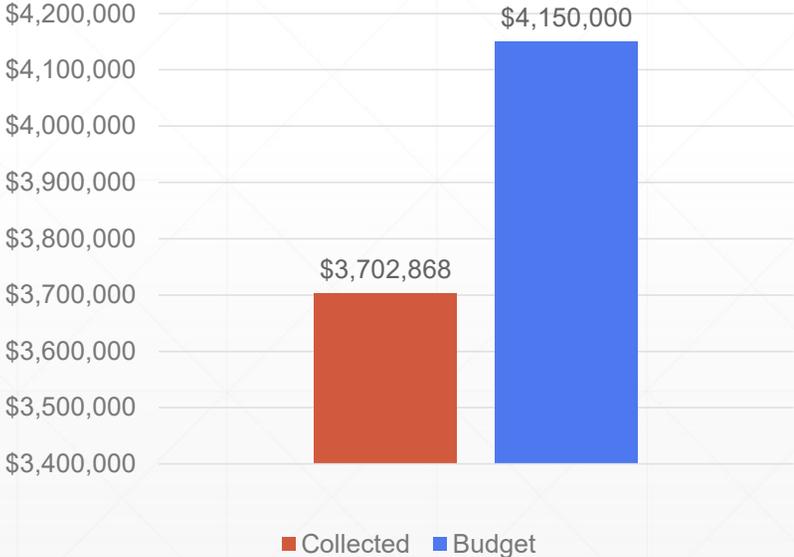
Casino Gaming Tax 2024			
	Tioga Downs	Lago	Total
January	\$110,543	\$147,231	\$257,774
February	\$136,183	\$178,188	\$257,774
March	\$148,033	\$212,854	\$314,371
Hold Harmless	\$87,849	\$113,178	\$201,027
<b>Total</b>	<b>\$482,608</b>	<b>\$651,451</b>	<b>\$1,134,059</b>
April	\$136,022	\$188,508	\$324,530
May	\$139,223	\$180,228	\$319,451
June	\$134,767	\$197,069	\$331,836
Hold Harmless	\$91,328	\$120,346	\$211,674
<b>Total</b>	<b>\$501,340</b>	<b>\$686,151</b>	<b>\$1,187,491</b>
July	\$131,847	\$184,839	\$316,686
August	\$138,560	\$196,048	\$334,608
September	\$131,587	\$188,300	\$319,887
Hold Harmless	\$88,925	\$121,455	\$210,380
<b>Total</b>	<b>\$490,919</b>	<b>\$690,642</b>	<b>\$1,181,561</b>
October	\$135,101	\$183,909	\$319,010
November	\$138,056	\$181,346	\$319,402
December	\$131,305	\$178,110	\$309,415
Hold Harmless	\$89,372	\$116,819	\$206,191
<b>Total</b>	<b>\$493,834</b>	<b>\$660,184</b>	<b>\$1,154,018</b>
<b>Annual Total</b>	<b>\$1,968,701</b>	<b>\$2,688,427</b>	<b>\$4,657,128</b>

# Casino Revenue

## Year over Year Comparison January – September



## Collections Compared to Budget





# Questions?

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Office of Management and Budget