

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 Laura Schurter Chief Accountant

FINANCE, LEGAL & SAFETY COMMITTEE AGENDA - FINANCE

August 12th, 2025 AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the July 15th, 2025 Finance Committee

FINANCIAL: YTD Budget Performance

: 2026 Budget

: Housing & Solar PILOTs 2026 Projections

OLD BUSINESS: None

NEW BUSINESS: 2025 Sales Tax Collection after 6 months

: 2026 Pension Bill Estimate

: Leprino Supreme Court Petition

: 2024 Audit Exit Conference with Insero Co. scheduled for September 16th Finance Meeting

PERSONNEL: Appoint Accountant

RESOLUTIONS/PROCLAMATIONS:

: H28- Authorize Appointment of Accountant Treasurer's Office

EXECUTIVE SESSION: None

Treasurer

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE July 15th, 2025 AT 10:30AM

ATTENDANCE:

Legislators: Sauerbrey, Roberts, Brown, Standinger, Ciotoli, Aronstam, Bunce
Staff: McFadden, DeWind, Haskell, Schurter, Parke, Holbrook, Freyvogel, Bailey, Cline

APPROVAL OF MINUTES: Minutes of June 10th Finance Committee were read and a motion to approve by Legislator Ciotoli, seconded by Legislator Brown and unanimously carried.

FINANCIAL: YTD budget was presented and receipt of the annual stipend from the Tioga Tobacco Securitization Corporation was noted.

OLD BUSINESS: Treasurer McFadden shared that of the 96 parcels in jeopardy of foreclosure mentioned in June, only 40 remain on the tentative foreclosure list. Two of these are pursuing bankruptcy protection.

: The Cost Allocation Summary was presented, highlighting the work of an outside agency to itemize Indirect Costs associated with the Department of Social Services, Public Health and Mental Hygiene, allowing a significant portion of \$1,314,800 in internal county expenses to be available for reimbursement.

NEW BUSINESS: The Sales Tax Payments received for June totaled \$3,237,529.80 making the County Year to Date total \$16,486,410.36, an increase of 7.23% from June 2024.

: An update of the progress on the Strategic Plan was presented beginning with an explanation of the current process to distribute Tax Auction Surpluses. As of June 2025, four prior property owners have retained legal counsel to petition the court to release surplus monies. Using the current process, this was completed in an efficient and timely manner. The 2nd item on the Strategic Plan pertains to updating our current P-Card Program to allow cash back rewards for purchases. Progress is halfway to completing County participation in the program. The Treasurer's office is also working to streamline the process to obtain Student Certificate of Residency Applications.

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS: Presented a resolution requesting a Donation of Time.

EXECUTIVE SESSION: Legislator Ciotoli motioned to enter executive session, Legislator Bunce seconded the motion. The executive session began at 11:27.

ADJOURNMENT: Legislator Bunce motioned to adjourn at 11:48 am.



TIOGA COUNTY, NEW YORK

Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2023 08

ACCOUNTS FOR:		ORIGINAL		TRANSFERS/		REVISED		YTD ACTUAL		ENCUMBRANCES		AVAILABLE		PCT	
A	General Fund	APPROP	BUDGET	ADJUSTMENTS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	USE/COL	
A1325 Treasurer															
A1325	410810	Pilot	-130,387	0	-130,387	-65,978.96	.00	-64,407.55	50.6%*						
A1325	410811	IDA PILOT	-2,247,321	0	-2,247,321	-2,147,715.49	.00	-99,605.40	95.6%*						
A1325	410900	Int & Pen	-825,000	0	-825,000	-833,946.62	.00	8,946.62	101.1%						
A1325	411131	Occ Tax	-14,000	0	-14,000	-2,612.95	.00	-11,387.05	18.7%*						
A1325	412300	Treas Fee	-22,000	0	-22,000	-14,412.13	.00	-7,587.87	65.5%*						
A1325	412301	Treas Fee	-70,000	0	-70,000	-55,600.00	.00	-14,400.00	79.4%*						
A1325	412350	Tax Advt	-25,000	0	-25,000	-22,365.00	.00	-2,635.00	89.5%*						
A1325	424010	Int & Earn	-1,100,000	0	-1,100,000	-1,141,133.12	.00	41,133.12	103.7%						
A1325	426900	Ttasc	-45,000	0	-45,000	-45,000.00	.00	.00	100.0%						
A1325	510010	Salary Ft	413,456	0	413,456	257,050.73	.00	202,894.72	55.9%						
A1325	510020	Salary Pt	7,500	-500	7,000	4,774.00	.00	2,226.00	68.2%						
A1325	510030	Salary Ot	1,500	500	2,000	1,778.00	.00	222.00	88.9%						
A1325	510050	Salary Oth	1,500	0	1,500	.00	.00	1,500.00	.0%						
A1325	520050	Calculator	160	0	160	.00	.00	160.00	.0%						
A1325	520070	Chairs	250	33	283	282.06	.00	.94	99.7%						
A1325	520200	Office Eq	1,500	-33	1,467	1,440.61	.00	26.39	98.2%						
A1325	540040	Books	1,200	0	1,200	80.00	.00	1,120.00	6.7%						
A1325	540070	Car Maint	500	0	500	.00	.00	500.00	.0%						
A1325	540140	Cont Svs	125,000	0	125,000	94,585.00	.00	3,115.00	97.5%						
A1325	540180	Dues	1,000	0	1,000	555.00	.00	445.00	55.5%						
A1325	540220	Auto Fuel	1,200	0	1,200	60.19	.00	.00	100.0%						
A1325	540320	Leased Eq	300	0	300	220.47	.00	.00	18.4%						
A1325	540330	Legal Fees	500	0	500	.00	.00	300.00	.0%						
A1325	540350	Off Eq Mnt	1,500	0	1,500	.00	.00	500.00	.0%						
A1325	540390	Mileage	100	0	100	.00	.00	100.00	.0%						
A1325	540420	Office Sup	5,500	0	5,500	896.74	.00	603.26	59.8%						
A1325	540480	Postage	2,500	0	2,500	3,264.20	.00	2,235.80	59.3%						
A1325	540485	Printpaper	13,000	0	13,000	5,426.34	.00	173.66	93.1%						
A1325	540590	Serv Rnd	100	0	100	5,364.84	.00	4,283.38	67.1%						
A1325	540630	Stat Sup	600	0	600	.00	.00	100.00	.0%						
A1325	540660	Telephone	3,500	0	3,500	176.52	.00	423.48	29.4%						
A1325	540733	Train Oth	48,131	0	48,131	3,301.01	.00	198.99	94.3%						
A1325	583088	Social Sec	30,578	5,997	34,128	27,932.67	.00	26,195.08	51.6%						
A1325	584088	Work Comp	8,365	3,589	9,336	20,132.47	.00	14,034.43	58.9%						
A1325	585088	Unemp Ins	0	971	9,336	5,506.71	.00	3,829.44	59.0%						
A1325	585588	Disab Ins	408	1,846	1,846	226.44	.00	238.46	48.7%						
A1325	586088	Health Ins	153,613	57	163,106	103,975.51	.00	59,130.49	63.7%						
A1325	588988	Eap	112	9,493	125	72.57	.00	52.48	58.0%						
TOTAL Treasurer			-3,654,934	68,455	-3,586,480	-3,793,816.54	31,691.59	175,645.40	104.9%						



TIOGA COUNTY, NEW YORK

Tioga County
TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2025 08									
ACCOUNTS FOR:		ORIGINAL	TRANSFERS/	REVISED			AVAILABLE	PCT	
A General Fund		APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL	
TOTAL General Fund		-3,654,934	68,455	-3,586,480	-3,793,816.54	31,691.59	175,645.40	104.9%	
TOTAL REVENUES		-4,478,707	0	-4,478,707	-4,328,764.27	.00	-149,943.13		
TOTAL EXPENSES		823,773	68,455	892,228	534,947.73	31,691.59	325,588.53		

Budget Notes

Org	Obj	2025 Budget	2026 Budget	Difference	Notes
A1325 - Treasurer					
	410510 - Gain From Sale Of Tax Acquired	\$0.00		\$0.00	
	410810 - Other Payments In Lieu Of Taxe	(\$130,386.51)	(\$130,386.51)	\$0.00	
	410811 - IDA Payments in Lieu of Taxes	(\$2,247,320.89)	(\$2,247,320.89)	\$0.00	
	410900 - Interest & Penalties On Real P	(\$825,000.00)	(\$850,000.00)	(\$25,000.00)	
	411131 - Tax On Hotel/Motel Room Occupa	(\$14,000.00)	(\$14,000.00)	\$0.00	
	412300 - Treasurer Fees	(\$22,000.00)	(\$22,000.00)	\$0.00	
	412301 - Treasurer Fees- Property Searc	(\$70,000.00)	(\$70,000.00)	\$0.00	
	412350 - Charges For Tax Advt & Redempt	(\$25,000.00)	(\$30,000.00)	(\$5,000.00)	
	424010 - Interest And Earnings	(\$1,000,000.00)	(\$1,000,000.00)	\$0.00	
		\$0.00		\$0.00	
	426100 - Fines And Forfeited Bail	(\$100,000.00)	(\$75,000.00)	\$25,000.00	
	426200 - Forfeiture Of Deposits	\$0.00		\$0.00	
	426900 - TTASC	(\$45,000.00)	(\$50,000.00)	(\$5,000.00)	
	449600 - Federal Aid - Emergency Disast	\$0.00		\$0.00	
	510010 - Fulltime	\$413,456.00	\$479,650.00	\$66,194.00	
	510020 - Part Time/Temporary	\$7,500.00	\$7,500.00	\$0.00	
	510030 - Overtime Pay Only	\$1,500.00	\$1,500.00	\$0.00	
	510050 - All Other-On Call,Cloth,Stipe,	\$1,500.00	\$1,500.00	\$0.00	
	520050 - Calculator	\$160.00	\$160.00	\$0.00	
	520070 - Chairs	\$250.00	\$500.00	\$250.00 from office equipment	
	520200 - Office Equipment	\$1,500.00	\$1,250.00	(\$250.00) to chairs	
	540040 - Books	\$1,200.00	\$1,200.00	\$0.00	
	540070 - Car Maintenance	\$500.00	\$500.00	\$0.00	
	540140 - Contracting Services	\$125,000.00	\$140,000.00	\$15,000.00 Auditor price increase and contract with Jim.	

Org	Obj	2025 Budget	2026 Budget	Difference	Notes
A1325 - Treasurer	540180 - Dues	\$1,000.00	\$1,000.00	\$0.00	
	540220 - Automobile Fuel	\$200.00	\$200.00	\$0.00	
	540320 - Leased/Service Equipment	\$1,200.00	\$1,200.00	\$0.00	
	540330 - Legal Fees	\$300.00	\$300.00	\$0.00	
	540350 - Office Equip Maintenance	\$500.00	\$500.00	\$0.00	
	540390 - Mileage Expense	\$100.00	\$100.00	\$0.00	
	540420 - Office Supplies	\$1,500.00	\$1,250.00	(\$250.00)	To printing/paper
	540429 - Outside Support	\$0.00		\$0.00	
	540480 - Postage	\$5,500.00	\$5,750.00	\$250.00	Increase in stamp prices
	540485 - Printing/Paper	\$2,500.00	\$2,750.00	\$250.00	Increased printing requirements. From office supplies.
	540590 - Services Rendered	\$13,000.00	\$14,000.00	\$1,000.00	Price increases
	540630 - Stationery Supplies	\$100.00	\$100.00	\$0.00	
	540660 - Telephone	\$600.00	\$600.00	\$0.00	
	540733 - Training/All Other	\$3,500.00	\$4,000.00	\$500.00	New employees and increased prices.
	581088 - State Retirement Fringe	\$48,131.00	\$37,384.00	(\$10,747.00)	
	583088 - Social Security Fringe	\$30,578.00	\$30,578.00	\$0.00	
	584088 - Workers Compensation Fringe	\$8,365.00	\$8,365.00	\$0.00	
	585088 - Unemployment Insurance Fringe	\$0.00		\$0.00	
	585588 - Disability Insurance Fringe	\$408.00	\$408.00	\$0.00	
	586088 - Health Insurance Fringe	\$153,613.00	\$61,593.00	(\$92,020.00)	
	588988 - EAP Fringe	\$112.00	\$112.00	\$0.00	
Org Total: (\$3,654,934.40)		(\$3,684,757.40)	(\$29,823.00)		
A1362 - Tax Advertising And Expenses	412300 - Treasurer Fees	\$0.00		\$0.00	
	540010 - Advertising	\$20,000.00	\$20,000.00	\$0.00	
	540320 - Leased/Service Equipment	\$0.00		\$0.00	
	540330 - Legal Fees	\$5,000.00	\$5,000.00	\$0.00	
	540480 - Postage	\$12,000.00	\$12,500.00	\$500.00	Stamp increase

Org	Obj	2025 Budget	2026 Budget	Difference	Notes
A1362 - Tax Advertising And Expenses	540485 - Printing/Paper	\$3,000.00	\$3,000.00	\$0.00	
	Org Total:	\$40,000.00	\$40,500.00	\$500.00	
A1364 - Expense Of County Owned Proper	540140 - Contracting Services	\$25,000.00	\$25,000.00	\$0.00	
	Org Total:	\$25,000.00	\$25,000.00	\$0.00	
Grand total for all Orgs:		(\$3,589,934.40)	(\$3,619,257.40)	(\$29,323.00)	

Housing & Solar PILOTs: 2026 Projection

<u>Town</u>	<u>Type</u>	<u>Name</u>	<u>2026 Payment</u>
Newark Valley	HOUSING	NEWARK VALLEY APT	\$ 3,000.00
Barton	HOUSING	CHEMUNG COUNTY ARC	\$ 150.00
Barton	HOUSING	ELIZABETH SQUARE	\$ 2,832.80
Owego	HOUSING	TIOGA OPPORTUNITIES (LONG MEADOW)	\$ 7,675.00
Barton	HOUSING	TIOGA OPPORTUNITIES (SPRINGVIEW)	\$ 3,800.00
Candor	SOLAR	REVONUS ENERGY	\$ -
Candor	SOLAR	NY NEWARK VALLEY I, LLC	\$ 5,412.00
Nichols	SOLAR	LSE PERSEUS, LLC	\$ 5,027.33
Nichols	SOLAR	LSE PISCES, LLC	\$ 4,705.38
Owego	SOLAR	NY OWEGO I, LLC	\$ 7,249.00
Owego	SOLAR	NY OWEGO II, LLC	\$ 7,074.67
Owego	SOLAR	NY OWEGO III, LLC	\$ 6,800.00
Owego	SOLAR	FARMER BROWN SOLAR, LLC	\$ 17,325.00
Owego	SOLAR	BARTON SOLAR, LLC	\$ 15,750.00
Tioga	SOLAR	237 STATE ROUTE 96 SITE 1, LLC	\$ 6,290.84
Tioga	SOLAR	237 STATE ROUTE 96 SITE 2, LLC	\$ 6,290.84
Tioga	SOLAR	LSE PEGASUS, LLC	\$ 6,208.87
Tioga	SOLAR	TIOGA I, LLC	\$ 7,075.76
Tioga	SOLAR	TIOGA II, LLC	\$ 3,113.33
Tioga	SOLAR	TIOGA III, LLC	\$ 6,868.17
A1325 410810			\$ 122,648.99
<i>Housing PILOTs</i>			\$ 17,457.80
<i>Solar PILOTs</i>			\$ 105,191.19

Town	PILOT name	Location	Tax map number	Co. Reso.	Active?	Active Year	Last Year	Length of PILOT	MW	Per MW	% escalator
Candor											
TC PILOT?	REVONUS ENERGY	?	?	100-17	?	2018?	2022?	15	6.00	\$ 1,305.00	2.00
	NY NEWARK VALLEY I, LLC	2453 West Creek Road, Candor	85.00-2-1	45-20	Yes	2021	2035	15	5.00	\$ 2,000.00	2.00
Newark Valley											
Nichols	LSE PERSEUS, LLC	260 Hunt Creek Road, Nichols	149.00-1-18.171	44-20	Yes	2021	2036	15	4.00	\$ 3,500.00	1.50
	LSE PISCES, LLC	Smith Creek Road, Nichols	150.00-1-2	44-20	Yes	2022	2036	15	3.80	\$ 3,500.00	1.50
Owego											
	NY OWEGO I, LLC	4890 Gaskill Road, Owego	119.00-2-54	102-19	Yes	2020	2034	15	5.00	\$ 4,000.00	2.00
	NY OWEGO II, LLC	267 Cafferty Hill Road, Owego	143.06-1-1.1	172-22	Yes	2022	2036	15	4.98	\$ 4,000.00	2.00
	NY OWEGO III, LLC	2635 Day Hollow Road, Owego	119.00-2-25	173-22	Yes	2024	2037	15	5.00	\$ 4,000.00	2.00
	FARMER BROWN SOLAR, LLC	2353 State Route 434, Owego	130.00-2-66.111	95-24	?	2025?	2038?	15	4.95	\$ 7,000.00	2.00
	BARTON SOLAR, LLC	109 Jacobs Road, Owego	142.17-1-2.1	277-24	?	2025?	2039?	16	4.50	\$ 7,000.00	2.00
IDA PILOT	SUNEAST VALLEY SOLAR LLC	2593 Montrose Turnpike, Owego	140.00-1-29.111, 140.00-1-35.1, 140.00-1-36.111								
Richford											
Spencer											
IDA PILOT	SPENCER-TIOGA SOLAR-SUN 8	256 Vanetten Road, Spencer	68.00-1-29.11								
Tioga											
	237 STATE ROUTE 96 SITE 1, LLC	237 State Rt 96, Tioga	106.10-1-1.111	212-18	Yes	2020	2034	15	5.00	\$ 3,500.00	2.00
	237 STATE ROUTE 96 SITE 2, LLC	237 State Rt 96, Tioga	106.10-1-1.111	212-18	Yes	2020	2034	15	5.00	\$ 3,500.00	2.00
	LSE PEGASUS, LLC	1467 Halsey Valley Road, Tioga	103.00-2-3.111	290-19	Yes	2020	2034	15	4.99	\$ 3,500.00	2.00
	TIOGA I, LLC	443 Glenmary Drive, Tioga	117.00-1-80.1	304-21	Yes	2022	2036	15	5.00	\$ 4,000.00	1.50
	TIOGA II, LLC	443 Glenmary Drive, Tioga	117.00-1-80.1	304-21	Yes	2022	2036	15	2.20	\$ 4,000.00	1.50
	TIOGA III, LLC	3167 State Rte 17C, Tioga	137.00-3-17	21-22	Yes	2024	2038	15	5.00	\$ 4,000.00	1.50

2025 Sales Tax Distribution

Year to date

Municipality	Jan*	Feb*	Mar*	Apr*	May*	Jun*	Jul*	Aug*	Sept*	Oct*	Nov*	Dec*	Total YTD
Town of Barton	\$ 75,445.62	\$ 59,482.11	\$ 76,117.52	\$ 69,927.70	\$ 66,240.62	\$ 84,720.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 431,934.35
Village of Waverly	\$ 55,305.67	\$ 43,603.56	\$ 55,798.20	\$ 51,260.74	\$ 48,557.91	\$ 62,104.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,630.93
Town of Berkshire	\$ 22,477.86	\$ 17,721.78	\$ 22,678.04	\$ 20,833.88	\$ 19,735.37	\$ 25,241.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,668.18
Town of Candor	\$ 71,601.66	\$ 56,451.49	\$ 72,239.32	\$ 66,364.88	\$ 62,865.65	\$ 80,404.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 409,927.24
Village of Candor	\$ 6,600.03	\$ 5,203.54	\$ 6,658.81	\$ 6,117.32	\$ 5,794.77	\$ 7,411.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,785.90
Town of Newark Valley	\$ 43,922.90	\$ 34,629.27	\$ 44,314.06	\$ 40,710.48	\$ 38,563.93	\$ 49,322.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,463.34
Village of Newark Valley	\$ 11,390.67	\$ 8,980.68	\$ 11,492.31	\$ 10,557.77	\$ 10,001.09	\$ 12,791.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,213.96
Town of Nichols	\$ 30,801.19	\$ 24,283.98	\$ 31,075.50	\$ 28,548.46	\$ 27,043.19	\$ 34,587.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,340.16
Village of Nichols	\$ 4,844.44	\$ 3,819.41	\$ 4,987.59	\$ 4,490.13	\$ 4,253.38	\$ 5,440.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,734.96
Town of Owego	\$ 246,670.00	\$ 194,477.20	\$ 248,666.77	\$ 228,629.12	\$ 216,574.18	\$ 276,995.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,412,212.46
Village of Owego	\$ 38,510.26	\$ 30,361.90	\$ 38,853.23	\$ 35,693.71	\$ 33,811.69	\$ 43,244.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,475.44
Town of Richford	\$ 15,840.82	\$ 12,489.07	\$ 15,981.89	\$ 14,682.26	\$ 13,908.10	\$ 17,788.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,690.40
Town of Spencer	\$ 35,599.01	\$ 28,066.63	\$ 35,916.04	\$ 32,995.38	\$ 31,255.63	\$ 39,975.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203,808.18
Village of Spencer	\$ 9,478.22	\$ 7,472.73	\$ 9,562.63	\$ 8,785.00	\$ 8,321.79	\$ 10,643.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,263.82
Town of Toga	\$ 67,433.58	\$ 53,165.34	\$ 68,034.12	\$ 62,501.65	\$ 59,206.12	\$ 75,723.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386,064.56
Total Distributed	\$ 735,922.13	\$ 580,208.69	\$ 742,476.03	\$ 682,098.48	\$ 646,133.42	\$ 828,395.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,213,233.88
County Retained	\$ 1,472,065.07	\$ 1,160,591.46	\$ 1,485,174.84	\$ 1,364,401.59	\$ 1,292,460.67	\$ 1,653,038.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,427,731.84
1/2% Capital	\$ 334,094.55	\$ 260,227.28	\$ 324,754.36	\$ 322,566.28	\$ 302,031.63	\$ 379,048.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,922,722.32
1/2% Discretionary	\$ 334,094.55	\$ 260,227.27	\$ 324,754.36	\$ 322,566.28	\$ 302,031.62	\$ 379,048.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,922,722.31
Total Retained	\$ 2,140,254.17	\$ 1,681,046.01	\$ 2,134,683.56	\$ 2,009,534.15	\$ 1,896,523.92	\$ 2,411,134.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,273,176.47
Total from State	\$ 2,876,176.30	\$ 2,261,264.70	\$ 2,877,158.59	\$ 2,691,632.63	\$ 2,542,657.34	\$ 3,237,529.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,486,410.35

*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.





Office of the State Comptroller
New York State & Local Retirement System

New York State Comptroller
Thomas P. DiNapoli



TIOGA COUNTY

10049 ERS - 2026 Estimate

THIS IS AN ESTIMATE - MAKE NO PAYMENTS AT THIS TIME

This is an estimate of the employer contribution you will be required to make on February 01, 2026. If you have questions, please contact the Employer Information line at 1-866-805-0990 or 518-474-7736. Select #1 from the menu, enter your location code at the prompt and choose the Employer Billing option.

Payment Due
February 01, 2026

Prepayment Due
December 15, 2025

Estimated Amount Due:

\$4,128,920

\$4,099,441

**Contribution Stabilization Program
(Chapter 57, Laws of 2010)**

Minimum Amount Due Under This Program:
The estimated maximum amount to Amortize:

\$548,607

\$3,580,313

\$3,550,834

Contribution Details						
Tier	Plan ID	Options	Salary	Rate	Regular Pension Contribution**	GTLI
3	A14	41J165	\$302,164	19.50%	\$57,713	\$1,209
4	553B	41J165	\$1,122,606	33.00%	\$369,338	\$1,123
4	89P		\$967,220	24.20%	\$233,100	\$967
4	A15	41J165	\$5,821,270	19.50%	\$1,111,863	\$23,285
5	553B	41J165	\$83,810	30.30%	\$25,311	\$84
5	89P		\$420,520	21.10%	\$88,309	\$421
5	A15	41J165	\$1,213,544	16.50%	\$195,381	\$4,854
6	553B	41J100	\$1,841,021	26.60%	\$487,870	\$1,841
6	89P		\$1,599,549	17.20%	\$273,523	\$1,600
6	A15	41J100	\$9,529,049	12.70%	\$1,172,073	\$38,116
6	A15	41J165	\$291,100	12.80%	\$36,096	\$1,164
Subtotal:			\$23,191,852		\$4,050,577	\$74,663

**Regular Pension Bill without GTLI - Uses March 31, 2025 Salaries with Final Rates

Estimate 2026 Regular Pension Contribution, Including GTLI

\$4,125,240

Estimate Details

Due
February 01, 2026
Payments

divide by
factor

Pre Pay
December 15, 2025
Payments

Adjustments			
Prior Years' Adjustment	\$3,681	1.007191	\$3,654
Total Adjustments	\$3,681		\$3,654
Total Adjustments and Installments			
Estimated 2026 Regular Pension Contribution	\$4,125,240	1.007191	\$4,095,787
Estimated Amount Due	MAKE NO PAYMENTS AT THIS TIME		\$4,099,441

Leprino Estimated Refund

2019	2020	2021	2022	2023	2024	2025	Total
\$ 34,687.23	\$ 35,174.62	\$ 35,452.31	\$ 37,250.95	\$ 42,577.43	\$ 43,968.27	\$ 46,734.06	\$ 275,844.87

DC: 109774 & 108028

Schedule A

<u>Parcel ID.</u>	<u>Assessment</u>	<u>Requested Assessment</u>
166.19-5-52	\$ 8,300	\$ 2,075
166.19-5-53	\$ 5,400	\$ 1,350
166.19-5-65.20	\$ 1,500,000	\$ 375,000
166.19-5-66	\$ 3,800,593	\$ 950,148
166.19-5-72	\$ 90,000	\$ 22,500
166.19-5-73	\$ 5,600	\$ 1,400
166.19-5-74	\$ 8,000	\$ 2,000
166.19-5-76	\$ 6,800	\$ 1,700
166.19-5-77	\$ 9,400	\$ 2,350
166.19-5-78	\$ 7,200	\$ 1,800
166.19-5-80	\$ 7,600	\$ 1,900
166.19-5-82	\$ 8,700	\$ 2,175
166.19-5-87	\$ 17,000	\$ 4,250
166.19-5-93	\$ 150,000	\$ 37,500
166.19-5-94	\$ 9,000	\$ 2,250
166.19-5-79	\$ 7,300	\$ 1,825
166.19-5-81	\$ 64,300	\$ 16,023

5,463,500⁰⁰1426240⁰⁰

REFERRED TO:

FINANCE/LEGAL COMMITTEE
PERSONNEL COMMITTEE

RESOLUTION NO. -25

AUTHORIZE APPOINTMENT OF ACCOUNTANT
TREASURER'S OFFICE

WHEREAS: Legislative approval is required for any appointment to a Management/Confidential position within Tioga County; and

WHEREAS: The position of Accountant became vacant as of May 31, 2025, within the Treasurer's Office; and

WHEREAS: The Treasurer has conducted a recruitment search and has identified a desirable candidate; therefore be it

RESOLVED: That Natalie Kouterick is appointed to the title of Accountant, at an annual Management/Confidential salary of \$60,000, effective August 25, 2025; and be it further

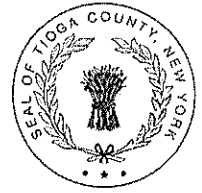
RESOLVED: That in accordance with Tioga County's Civil Service Rules, Mrs. Kouterick shall serve a probationary period of eight to fifty-two weeks; and be it further

RESOLVED: That in accordance with Tioga County Employee Handbook Management/Confidential Benefits policy, Mrs. Kouterick shall be eligible for any authorized 2026 Management/Confidential salary increase effective February 25, 2026, following a successful six-month evaluation.

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 Laura Schurter Chief Accountant

FINANCE, LEGAL & SAFETY COMMITTEE AGENDA - FINANCE August 12th, 2025 AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the July 15th, 2025 Finance Committee

FINANCIAL: YTD Budget Performance

: 2026 Budget

: Housing & Solar PILOTs 2026 Projections

OLD BUSINESS: None

NEW BUSINESS: 2025 Sales Tax Collection after 6 months

: 2026 Pension Bill Estimate

: Leprino Supreme Court Petition

: 2024 Audit Exit Conference with Insero Co. scheduled for September 16th Finance Meeting

PERSONNEL: Appoint Accountant

RESOLUTIONS/PROCLAMATIONS:

: H28- Authorize Appointment of Accountant Treasurer's Office

EXECUTIVE SESSION: None