

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.gov](http://www.TiogaCountyNY.gov)

Barbara Roberts Treasurer Katie Chandler Deputy Treasurer Laura Schurter Chief Accountant

## FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE March 10<sup>th</sup>, 2026 AT 10:30AM

**APPROVAL OF MINUTES:** Minutes of February 10<sup>th</sup>, 2026 Finance Committee

**FINANCIAL:** YTD Budget Report

**OLD BUSINESS:** Community College Chargeback information on website

: 2025 Casino Gaming Revenue

**NEW BUSINESS:** Moody's Credit Rating (documentation will be presented at committee, not available at this time)

: Treasurer's Annual Report

: Bond Payment of \$688K due March 27<sup>th</sup>, balance of \$2.6M

: Remote Work Report

: Payments to Schools & Villages

: ESS Discussion for past and present employees

: Report on Erroneous Assessments under \$2,500

: Office refresh report

**PERSONNEL:** Discussion on Assistant Payroll Coordinator

### RESOLUTIONS/PROCLAMATIONS:

C02- CREATE AND FUND (1) FULL-TIME ASSISTANT PAYROLL COORDINATOR POSITION  
(TREASURER'S OFFICE)

C16- AMEND RESOLUTION NO. 76-26 ARTICLE 7 SETTLEMENT AND COURT ORDER TOWN  
OF CANDOR

**EXECUTIVE SESSION:** None

**ADJOURNMENT:**

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## FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE February 10<sup>th</sup>, 2026 AT 10:30AM

### ATTENDANCE:

Legislators: Monell, Ciotoli, Rose, Cantella, Aronstam, Bunce, Flesher, Standinger  
Staff: Roberts, Chandler, Schurter, Park, DeWind, Freyvogel, Haskell, Holbrook,  
Bailey, Arcesi  
Absent: Brown

**APPROVAL OF MINUTES:** Minutes of January 13<sup>th</sup>, 2026 Finance Committee were read and a motion to approve by Legislator Aronstam, seconded by Legislator Flesher and unanimously carried.

**FINANCIAL:** YTD Budget Report is tracking well.

: Annual ATC Tax Software payment made in the amount of \$45K.

**OLD BUSINESS:** Community College Chargeback decrease can be associated with fewer high school graduates, decrease in the price of chargebacks from year to year, and lingering effects from the pandemic. The committee reviewed and discussed College Chargeback information for websites to help provide more information to the public.

: 1099 and W2 have been mailed and submitted to the appropriate authorities.

**NEW BUSINESS:** 1,200 copies of 2024 Foreclosure packets will be mailed to interested parties this week.

: Total Sales Tax Collection 2025 was up 6.43% over the 2024 collections. \$8.6M were distributed to Towns and Villages, and the County retained \$25.2M.

: E911 Payments Collection 2025 increased \$12K over 2024. Tioga County raised the E911 surcharges in June 2022, wireline increased from .30 to \$1.30 and wireless increased from .35 to \$1.35.

: Special Franchise payments status was shared. Payments are due by January 31<sup>st</sup> without penalty. Many companies postmark their payments on the last day of the month, at this point in February we expect the percentage paid to be closer to 80-90%.

: Adult Use Cannabis Collection 2025 was discussed. The State reported \$1.1M in sales for the quarter of September 01, 2025- November 30, 2025, resulting in \$41K being

distributed to Tioga County. The County will retain 25% and disburse 75% to the Village of Waverly.

**PERSONNEL:** None

**RESOLUTIONS/PROCLAMATIONS:**

B17- AUTHORIZE COUNTY TREASURER TO APPROVE ERRONEOUS ASSESSMENT CORRECTIONS AND REFUNDS OF \$2500 OR LESS

B43- 2025 BUDGET- TRANSFER FUNDS TREASURER'S OFFICE

**EXECUTIVE SESSION:** None

**ADJOURNMENT:** 10:42am





# TIOGA COUNTY, NEW YORK

## Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2026 02

| ACCOUNTS FOR:<br>General Fund                      | ORIGINAL<br>APPROP | TRANSFERS/<br>ADJUSTMENTS | REVISED<br>BUDGET | YTD ACTUAL  | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USE/COL |
|--|--------------------|---------------------------|-------------------|-------------|--------------|---------------------|----------------|
| A1362 540010 Advertising                           | 20,000             | 0                         | 20,000            | 6,479.80    | 13,520.20    | 5,000.00            | 100.0%         |
| A1362 540330 Legal Fees                            | 5,000              | 0                         | 5,000             | .00         | .00          | 5,000.00            | .0%            |
| A1362 540480 Postage                               | 12,500             | 0                         | 12,500            | 1,381.19    | 440.32       | 12,500.00           | .0%            |
| A1362 540485 Printpaper                            | 3,000              | 0                         | 3,000             | 7,860.99    | 13,960.52    | 1,178.49            | 60.7%          |
| TOTAL Tax Advertising and Expenses                 | 40,500             | 0                         | 40,500            | 15,701.98   | 27,781.04    | 18,678.49           | 53.9%          |
| <b><u>A1364 Expense of County Owned Proper</u></b> |                    |                           |                   |             |              |                     |                |
| A1364 540140 Cont Svs                              | 25,000             | 0                         | 25,000            | 59.04       | .00          | 24,940.96           | .2%            |
| TOTAL Expense of County Owned Proper               | 25,000             | 0                         | 25,000            | 59.04       | .00          | 24,940.96           | .2%            |
| TOTAL General Fund                                 | -3,485,319         | 0                         | -3,485,319        | -265,706.84 | 70,628.52    | -3,290,240.72       | 5.6%           |
| TOTAL REVENUES                                     | -4,511,193         | 0                         | -4,511,193        | -423,297.90 | .00          | -4,087,895.14       |                |
| TOTAL EXPENSES                                     | 1,025,874          | 0                         | 1,025,874         | 157,591.06  | 70,628.52    | 797,654.42          |                |

## Community College Chargebacks- What Tioga County Taxpayers Should Know

### What is a community college chargeback?

When a Tioga County resident attends a community college outside of Tioga County, state law requires Tioga County to pay a portion of that student's tuition cost to the college they attend. This payment is called a *chargeback*.

This system is required under **New York State Education Law § 6305**, which directs counties to help cover the local cost of community college education for their residents, even when students attend school in another county.

### Why do chargebacks exist?

Without chargebacks, students would either face much higher tuition costs or counties would need to build and operate their own colleges, which would be far more expensive for taxpayers.

### What does this mean for Tioga County?

Tioga County does not operate its own community college. Because of that, residents often attend nearby community colleges in other counties. Chargebacks allow Tioga County residents to access those colleges at a lower, in-county tuition rate, while Tioga County pays its share of the cost directly to the college.

### Who qualifies for a chargeback?

A student qualifies when:

- They are a **New York State resident for at least one year** and a **Tioga County resident for at least six months**.
- They obtained a **Certificate of Residence** from Tioga County. The Certificate of Residence confirms eligibility and allows the college to bill Tioga County rather than charging the student higher tuition.
- They enroll in a community college located outside of Tioga County.

### How much does Tioga County pay?

Chargebacks generally include a per-student tuition charge and a capital charge; that helps support college buildings, classrooms, and infrastructure. The exact amount varies by college and is regulated by state law and approved each year by the **SUNY Board of Trustees**.

### How do chargebacks affect the county budget?

Chargebacks are a real and ongoing expense for Tioga County.

- In **2025**, Tioga County paid approximately **\$2.9 million** in community college chargebacks.
- For **2026**, the county has budgeted approximately **\$3 million** to cover these costs.

These amounts reflect the number of Tioga County residents attending community colleges outside the county.

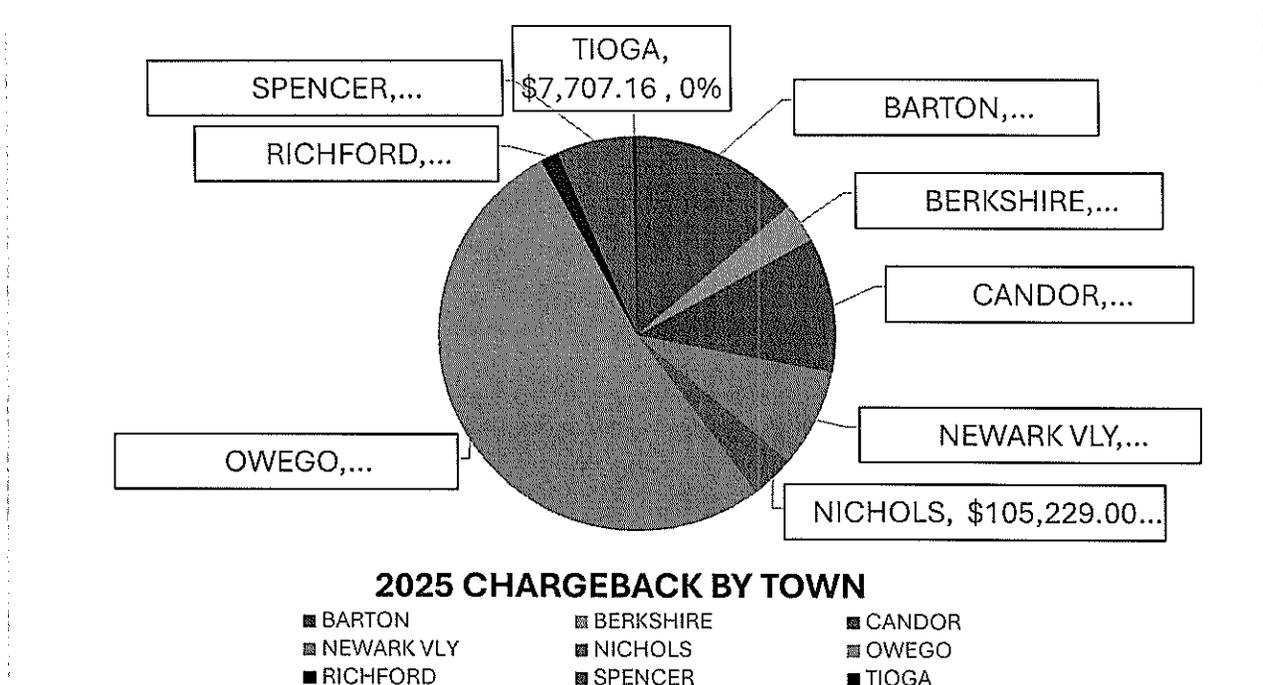
### Why are chargebacks a benefit to taxpayers?

It is fair to ask why the county pays when students attend school elsewhere. While chargebacks are an expense, they provide important long-term value:

- **Cost efficiency:** Building and operating a community college would cost taxpayers far more than sharing the cost through chargebacks.
- **Access and opportunity:** Students can pursue education and training that fits their goals without leaving New York State or facing unaffordable tuition.

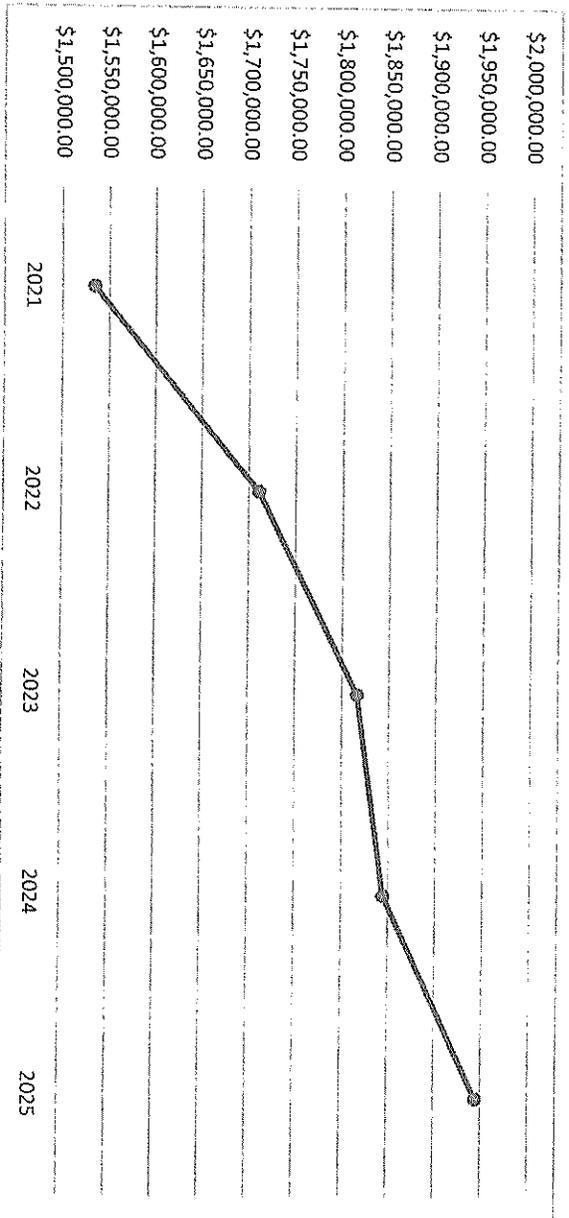
### The bottom line

Community college chargebacks are a **state-required, cost-effective way** for Tioga County to support higher education, workforce readiness, and long-term economic health for residents and taxpayers alike.



## Commercial Gaming Revenue- Tioga Downs Casino

|                        | <u>2021</u>            | <u>2022</u>            | <u>2023</u>            | <u>2024</u>            | <u>2025</u>            |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Q1 (4/1-6/30)          | \$ 389,682.10          | \$ 447,459.69          | \$ 452,549.83          | \$ 469,692.85          | \$ 505,975.50          |
| Q2 (7/1-9/30)          | \$ 421,415.37          | \$ 450,692.50          | \$ 462,618.11          | \$ 459,929.88          | \$ 489,110.96          |
| Q3 (10/1-12/31)        | \$ 387,319.20          | \$ 413,257.08          | \$ 440,243.20          | \$ 462,659.94          | \$ 459,663.36          |
| Q4 (1/1-3/31)          | \$ 335,869.33          | \$ 399,402.82          | \$ 461,011.15          | \$ 452,142.67          | \$ 489,258.05          |
| <b>TOTAL RECEIVED:</b> | <b>\$ 1,534,286.00</b> | <b>\$ 1,710,812.09</b> | <b>\$ 1,816,422.29</b> | <b>\$ 1,844,425.34</b> | <b>\$ 1,944,007.87</b> |
| <b>BUDGETED</b>        | <b>\$ 200,000.00</b>   | <b>\$ 1,000,000.00</b> | <b>\$ 1,000,000.00</b> | <b>\$ 1,500,000.00</b> | <b>\$ 1,500,001.00</b> |
|                        | <b>\$ 1,334,286.00</b> | <b>\$ 710,812.09</b>   | <b>\$ 816,422.29</b>   | <b>\$ 344,425.34</b>   | <b>\$ 444,006.87</b>   |
|                        | <u>2021</u>            | <u>2022</u>            | <u>2023</u>            | <u>2024</u>            | <u>2025</u>            |
| Q1 (4/1-6/30)          | 100%                   | 15%                    | 1%                     | 4%                     | 8%                     |
| Q2 (7/1-9/30)          | 605%                   | 7%                     | 3%                     | -1%                    | 6%                     |
| Q3 (10/1-12/31)        | 58%                    | 7%                     | 7%                     | 5%                     | -1%                    |
| Q4 (1/1-3/31)          | 14%                    | 19%                    | 15%                    | -2%                    | 8%                     |
| <b>TOTAL RECEIVED:</b> | <b>156%</b>            | <b>12%</b>             | <b>6%</b>              | <b>2%</b>              | <b>5%</b>              |



## Treasurer's Office Remote Work Report:

1. Laura Schurter- no assigned days, works remotely in addition to full time in the office or when necessary.
2. Katie Chandler- no assigned days, works remotely in addition to full time in the office or when necessary.

**2025-26  
SCHOOL TAX RELEVY**

| <u>SCHOOL DISTRICT</u>          | <u>SCHOOL PORTION: FULL RELEVY</u> |              |
|---------------------------------|------------------------------------|--------------|
| <b>CANDOR 1</b>                 |                                    |              |
| 2% School Interest              | 411,496.37                         |              |
| 7% County Penalty               |                                    | 440,301.09   |
| <b>DRYDEN 2</b>                 |                                    |              |
| 2% School Interest              | 6,626.99                           |              |
| 7% County Penalty               |                                    | 7,090.88     |
| <b>MAINE-ENDWELL 4</b>          |                                    |              |
| 2% School Interest              | 10,053.12                          |              |
| 7% County Penalty               |                                    | 10,756.85    |
| <b>MARATHON 5</b>               |                                    |              |
| 2% School Interest              | 5,168.66                           |              |
| 7% County Penalty               |                                    | 5,530.46     |
| <b>NEWARK VALLEY 6</b>          |                                    |              |
| 2% School Interest              | 659,324.14                         |              |
| 7% County Penalty               |                                    | 705,476.74   |
| <b>OWEGO-APALACHIN 7</b>        |                                    |              |
| 2% School Interest              | 1,019,029.70                       |              |
| 7% County Penalty               |                                    | 1,090,361.84 |
| <b>SPENCER-VAN ETTEN 9</b>      |                                    |              |
| 3% School Interest              | 330,455.08                         |              |
| 7% County Penalty               |                                    | 353,586.87   |
| <b>TIOGA 10</b>                 |                                    |              |
| 2% School Interest              | 274,164.89                         |              |
| 7% County Penalty               |                                    | 293,356.39   |
| <b>UNION-ENDICOTT 11</b>        |                                    |              |
| 2% School Interest              | 220,039.64                         |              |
| 7% County Penalty               |                                    | 235,442.42   |
| <b>VESTAL 13</b>                |                                    |              |
| 2% School Interest              | 167,011.54                         |              |
| 7% County Penalty               |                                    | 178,702.33   |
| <b>WAVERLY 14</b>               |                                    |              |
| 3% School Interest              | 366,740.52                         |              |
| 7% County Penalty               |                                    | 392,412.41   |
| <b>WHITNEY POINT 15</b>         |                                    |              |
| 3% School Interest              | 25,596.17                          |              |
| 7% County Penalty               |                                    | 27,387.90    |
| <b>TOTAL TAX RETURNED</b>       |                                    |              |
| <i>School Interest:</i>         |                                    |              |
| <i>Due to School:</i>           | 3,495,706.82                       |              |
| <i>Co. Penalty:</i>             |                                    |              |
| <b>Total Relevy on Warrant:</b> |                                    | 3,740,406.18 |

**2026 VILLAGE RELIEVY**

| Vendor             | OBJ    | PROJ Code | VILLAGE    | TAXES RETURNED<br>NOV. 2025 | ERRONEOUS<br>DEDUCTIONS | PAYMENT TO<br>VILLAGE | ACTION<br>TAKEN  |
|--------------------|--------|-----------|------------|-----------------------------|-------------------------|-----------------------|------------------|
| 4428               | 266800 | V0045     | CANDOR     | 19,421.65                   | -                       | 19,421.65             | ACH              |
| 822                | 266800 | V0040     | NEWARK VLY | 39,124.65                   | -                       | 39,124.65             | ACH              |
| 2767               | 266800 | V0041     | NICHOLS    | 6,791.83                    | -                       | 6,791.83              | 2/25/2026<br>ACH |
| 34                 | 266800 | V0043     | OWEGO      | 311,323.19                  | -                       | 311,323.19            | ACH              |
| 664                | 266800 | V0044     | SPENCER    | 10,050.85                   | -                       | 10,050.85             | ACH              |
| 330                | 266800 | V0042     | WAVERLY    | 216,059.71                  | -                       | 216,059.71            | ACH              |
| <b>GRAND TOTAL</b> |        |           |            | <b>602,771.88</b>           | <b>-</b>                | <b>602,771.88</b>     |                  |

\*Verify no erroneous deductions 668

Village of NV  
All others  
Village of Owego

39,124.65  
252,324.04  
311,323.19  
602,771.88

## ESS Password resets

Problem: Terminated Employees cannot access ESS to retrieve Tax (W2) and payroll information (pay stubs)

Reasons:

1. They do not know they can still access it
2. They forgot their passwords

There is no procedure in place for former employees to reset their passwords. ESS says to call IT and IT is saying that they have no way to verify who they are speaking with. They want Payroll to verify the employee information and then they will reset the password. This creates a lot of back and forth between former employee, IT and payroll.

We need a better solution. We are wanting to move to electronic W2's and this will become more of problem.

## **Assistant Payroll Coordinator**

**Job Code:**  
**Location:** Tioga County Treasurer  
**Classification:** Competitive  
**Salary Grade:** M/C  
**Adopted:**

**DISTINGUISHING FEATURES OF THE CLASS:** The work involves assisting the Payroll Coordinator with all aspects of payroll processing for Tioga County. Responsibilities include data control, bi-weekly payroll reconciliation and processing, maintenance of tables, periodic cycles, report generation, and interfacing with the general ledger using a financial software system. Duties are carried out in compliance with all applicable federal and state laws, county policies, and collective bargaining agreements. This position also maintains professional contact with outside agencies (retirement systems, banks, government agencies) to ensure proper payment and member crediting. Work is performed under the general supervision of the County Treasurer or their designee, with oversight and review provided by the Payroll Coordinator for accuracy and compliance. The incumbent serves as the designated backup, assuming the Payroll Coordinator's responsibilities during their absence. Does related work as required.

**TYPICAL WORK ACTIVITIES:** *The typical work activities listed below, while providing representative examples of the variety of work assignments in the title, do not describe any individual position. Incumbents in this title may perform some or all of the following, as well as other related activities not described.*

- Assists with payroll functions according to prescribed regulation, policy, and procedures;
- Reconcile payroll-related payments, maintain accurate payroll spreadsheets, and process timely payments to vendors;
- Verify and process payroll deductions to ensure accurate withholding for taxes, health insurance premiums, union dues, direct deposit allocations, retirement contributions, and court-ordered garnishments;
- Coordinate payroll activities with various departments and monitor electronic transactions of employee data related to time entry and payroll to ensure accuracy and compliance;
- Establish and maintain effective working relationships with internal staff and administration, as well as external contacts including government agencies, retirement system providers, banks, and IT software support;
- Assist in preparing reports for employees and government agencies, and complete all required forms and information in compliance with legal requirements, including but not limited to W-2 federal wage reporting, deferred compensation, and garnishments as directed;
- Assist in maintaining accurate payroll files for employees, including adjusting annual salaries based on contract provisions;
- Assist in monitoring retirement systems to ensure proper reporting, crediting, and payment for all county employees;
- Performs various clerical and account-keeping tasks assigned within the Treasurer's Office;

**FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:** Good knowledge of modern methods used for payroll, payroll tax and withholdings, including financial computer software; good knowledge of state and federal laws, rules, regulations related to payroll management; good knowledge of county policies and collective bargaining agreements as it relates to payroll; good knowledge of payroll processing techniques; good knowledge of the principles and procedures used in accounting and bookkeeping; good knowledge of computer software applications; ability to communicate effectively both orally and in writing; ability to formulate logical decisions; ability to plan, assign and review the work of others; ability to meet stringent deadlines; skill in mathematical computations; ability to develop effective working relationships and deal diplomatically with the public, subordinates, and other work contacts; ability to perform close, detail work involving considerable visual effort and consideration; self-motivated; physical condition commensurate with the demands of the position.

**MINIMUM QUALIFICATIONS:** Graduation from high school or possession of a high school equivalency **and either:**

- a) Graduation from a regionally accredited or New York State registered college or university with a bachelor's degree in business administration, accounting, finance or closely related field; **OR**
- b) Graduation from a regionally accredited or New York State registered college or university with an associate's degree in business administration, accounting, finance or closely related field and two (2) years of full-time work experience (or its part-time equivalent) in maintaining financial accounts and records; **OR**
- c) Four (4) years of full-time work experience (or its part time equivalent), in maintaining financial accounts and records; **OR**
- d) An equivalent combination of education and experience as defined by the limits of a) and b)

## **Assistant Payroll Coordinator –**

The Payroll Department manages high-volume, deadline-driven, and legally mandated processes that require accuracy, continuity, and specialized knowledge. The following responsibilities demonstrate the ongoing workload:

### **1. Payroll Processing & Compliance (High Frequency, High Risk)**

- Independently process full bi-weekly payroll from start to finish, including verification, adjustments, and error resolution.
- Prepare and submit mandatory federal and state reports:
  - Form 941 (quarterly)
  - Retirement system reports (monthly)
  - W-2 processing and year-end reconciliation
- Manage unemployment reporting and payments monthly, quarterly, and annually.
- Complete Treasurer's Office time entry for every pay cycle.
- Assist with retroactive pay calculations, which require detailed contract interpretation and manual verification.
- Support new hire reporting and onboarding payroll setup.

### **2. Benefits, Deductions & Vendor Management (Ongoing, Multi-Vendor)**

- Track, reconcile, and process payments for:
  - CSEA dues (including reporting and check issuance)
  - ShelterPoint
  - Solstice
  - Delta Dental
  - Renaissance
  - TIAA
- Maintain accurate deduction records and resolve discrepancies with vendors and employees.
- Serve as backup for retirement functions, including registration, reporting, and salary/certification requests.

Each vendor has unique deadlines, reporting formats, and reconciliation requirements. The volume and frequency require dedicated support to prevent lapses in employee benefits and union compliance.

### **3. Internal Reporting & Auditing (Monthly, Quarterly, Annual)**

- Prepare and distribute the LWOP report, track employees losing sick days, and coordinate with Personnel.

- Complete Mental Health reports quarterly (broken down by month).
- Prepare the DSS Retiree Fringe report monthly.
- Review obituary notices to update retiree records and ensure accurate benefit status.
- Track outstanding checks and maintain audit-ready documentation.
- Provide payroll education and compliance training.

#### **4. Recordkeeping, Filing & Administrative Maintenance (Continuous)**

- Perform bi-weekly payroll filing and digital record maintenance.
- Maintain employee payroll folders and ensure compliance with retention requirements.
- Prepare yearly payroll labels and organize year-end documentation.
- Lead electronic W-2 research project and the 2104/W-4 modernization project.
- Develop and maintain Standard Operating Procedures (SOPs) for payroll processing.

Payroll documentation is subject to audit, FOIL requests, and legal retention rules.

#### **Summary:**

The current structure leaves the Payroll Department with no redundancy, creating a single point of failure for all payroll operations. This lack of backup contributes to high compliance risk, as one person is responsible for meeting all deadlines and managing the full workload without support. As a result, the department has minimal capacity for projects, since the Payroll Coordinator is consistently overloaded with routine and time-sensitive tasks. By adding an Assistant Payroll Coordinator, the department gains strong redundancies, reduces compliance risk, and significantly increases capacity to complete ongoing projects and process improvements.

Succession planning is also a critical factor in establishing this position. The current Payroll Coordinator is eligible to retire within the next two years, putting the County at risk of losing institutional knowledge and specialized technical skills. Bringing an Assistant Payroll Coordinator on now allows for proper training, gradual knowledge transfer, and continuity of operations. This approach helps the department avoid a rushed handoff and ensures payroll remains accurate and stable when the eventual retirement occurs.

REFERRED TO:

FINANCE, LEGAL & SAFETY COMMITTEE  
PERSONNEL COMMITTEE

RESOLUTION NO. -26

CREATE & FUND (1) FULL-TIME  
ASSISTANT PAYROLL COORDINATOR POSITION  
(TREASURER'S OFFICE)

WHEREAS: Legislative approval is required for the creation and funding of any new positions within Tioga County; and

WHEREAS: Due to numerous changes within the Treasurer's Office, the Treasurer has reviewed work assignments, staffing structure, as well as future succession training needs within the department regarding the administration of payroll; and

WHEREAS: In order to address said issues, the Treasurer, in conjunction with the Personnel Officer, has determined that creating an Assistant Payroll Coordinator will help in those efforts; and

WHEREAS: The Personnel Officer has met with the Treasurer's Office to review the description of work duties for the proposed full-time Assistant Payroll Coordinator position; and

WHEREAS: Funding for the position is not currently available in the Treasurer's Office budget, therefore, will require an increase to the budget; therefore be it

RESOLVED: That one (1) full-time Assistant Payroll Coordinator position is created within the Management/Confidential annual salary range of \$49,000-\$59,000, effective March 11<sup>th</sup>, 2026, during the 2026 fiscal year; and be it further

RESOLVED: That the Treasurer's Office full-time headcount shall increase from 8 to 9; and be it further

RESOLVED: That the Legislature hereby authorizes the funding of said position effective upon adoption of this resolution; and be it further

RESOLVED: That the 2026 County Budget is hereby amended to increase Personal Services and Employee Benefits in the Treasurer's Department in the amounts set forth below:

|  |             |
|--|-------------|
| TO: A1325 510010 FULL TIME                   |             |
| TO: A1325 581088 STATE RETIREMENT FRINGE     | \$59,000.00 |
| TO: A1325 583088 SOCIAL SECURITY FRINGE      | \$8,443.00  |
| TO: A1325 584088 WORKERS COMPENSATION FRINGE | \$4,531.00  |
| TO: A1325 585588 DISABILITY INSURANCE FRINGE | \$1,068.00  |
|  | \$53.00     |

|  |             |
|--|-------------|
| TO: A1325 586088 HEALTH INSURANCE FRINGE | \$23,700.00 |
| TO: A1325 588988 EAP FRINGE              | \$12.00     |

And be it further

RESOLVED: That said increase shall be financed by the appropriation of unassigned General Fund Balance.

|                                       |                    |
|---------------------------------------|--------------------|
| <b>TOTAL AUTHORIZED APPROPRIATION</b> | <b>\$96,807.00</b> |
|---------------------------------------|--------------------|

REFERRED TO: FINANCE/LEGAL COMMITTEE  
ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -26 AMEND RESOLUTION NO. 76-26;  
ARTICLE 7 SETTLEMENT AND COURT ORDER  
TOWN OF CANDOR

WHEREAS: Resolution No. 76-26 was adopted on February 10, 2026, outlining actions to be taken in compliance with a court order regarding a settlement agreement of an Article 7 petition in the Town of Candor; and

WHEREAS: The resolution directed that a refund be issued for an incorrect amount of \$7,370.64, and the correct refund amount is \$7,300.81; and

WHEREAS: The resolution also directed that a corrected tax bill be issued to the property owners for the 2026 Town & County taxes, but the property owners paid their original 2026 Town & County tax bill in full before a corrected bill could be issued, necessitating the conversion of the tax bill reduction of \$7,370.64 to a refund of the same amount; therefore be it

RESOLVED: That the initial refund, without interest, for the correct amount of \$7,300.81, be paid by check and made payable to "Hinman, Howard, & Kattell, as attorneys" per the court order; and be it further

RESOLVED: That an additional refund, without interest, for the amount of \$7,370.64, be paid by check and made payable to "Hinman, Howard, & Kattell, as attorneys" per the court order; and be it further

RESOLVED: That the accounts of the Tioga County Treasurer's Office be corrected as necessary to reflect the changes in this amendment.