

Treasurer

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827



☎ 607 687 8670 📠 607 223 7035 🌐 www.TiogaCountyNY.gov

Barbara Roberts Treasurer **Katie Chandler** Deputy Treasurer **Laura Schurter** Chief Accountant

FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE April 14th 2026, AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the March 10th Finance Committee

FINANCIAL: YTD Budget Report
YTD IDA Pilot Payments Received

OLD BUSINESS: YTD Property Tax Collection from Town Clerks
Tax enforcement status on delinquent 2024 parcels. 211 Outstanding

NEW BUSINESS: Year 2025 Financials are closed in Munus
Closed on Property Purchase
Increase in YTD Sales Tax received

PERSONNEL: Interviews for the Assistant Payroll Coordinator position started.
Good response, currently conducting interviews.
Create and fill temporary full time seasonal clerk position

RESOLUTIONS/PROCLAMATIONS:
Create & Fund (1) Temporary, Full-Time Clerk (Seasonal) Position
Apportioning Forfeiture of Crime Proceeds for Drug Enforcement Activities

ADJOURNMENT:

Treasurer

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE March 10th, 2026 AT 10:30AM

ATTENDANCE:

Legislators: Monell, Clotoli, Rose, Cantella, Aronstam, Brown, Flesher, Standinger
Staff: Roberts, Chandler, Schurter, Potter, Park, DeWind, Freyvogel, Haskell,
Holbrook, Bailey, Arcesi, Mullen, Hammond, Klett
Absent: Bunce

APPROVAL OF MINUTES: Minutes of February 10th, 2026 Finance Committee were read and a motion to approve by Legislator Brown, seconded by Legislator Cantella and unanimously carried.

FINANCIAL: YTD Budget Report is tracking well.

OLD BUSINESS: Treasurer Roberts asked the committee if they had any objections to the Community College Billing information that was reviewed at the last meeting, being posted to the website. There were no objections or questions, the information will be posted after this meeting.

: 2025 Casino gaming revenue was reviewed. A total of 1.9M was received in 2025, an increase of 5% over 2024.

NEW BUSINESS: Treasurer Roberts thanked all the departments that answered questions on the Moody's credit rating questionnaire. The County received an upgrade from A1 to Aa3. Those rated Aa3 are judged to be of high quality and are subject to very low credit risk.

: The Treasurer's Annual Report was shared.

: A bond payment of \$688K will be made this month, lowering our balance to \$2.6M.

: The Treasurer's Office remote work report was shared. Only two staff members are approved to work remotely currently, and only in addition to the 35 hours' work in the office.

: Each year the County makes schools and villages whole for unpaid taxes. These payments are due by the end of March. The Treasurer's Office will be issuing payments this month. In total villages will receive \$602K, and schools will receive \$3.5M.

: Treasurer Roberts presented a current issue we have with ESS and past employees resetting their passwords. While the Treasurer's Office would like to further utilize ESS to

streamline processes and achieve some cost savings, this issue needs to be resolved first. Currently, the Payroll Coordinator is being asked to verify identity of past employees and then advise IT to reset their password. The Legislature was asked to consider who they wanted the verification process to fall to. Treasurer Roberts and Payroll Coordinator Potter will reach out to their respective list-serves to ask other Counties what they are doing.

: The Treasurer's Office is currently working on an office refresh for several spaces. Commissioner Hammond confirmed he was aware of the work, and it would be charged to DPW's budget.

PERSONNEL: A discussion was held about adding an Assistant Payroll Coordinator to the Treasurer's Office. Payroll Coordinator Potter answered several questions about the new positions, including what would comprise the workload, succession planning, and prospective projects. It was suggested to use another position within the office, however that has been tried over the last several years with no success. It was added that there were several duties within the Treasurer's Office that needed to be re-distributed, and the Assistant Payroll Coordinator position taking on all the payroll tasks would allow other positions to take on new tasks.

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: 11:02 am



TIOGA COUNTY, NEW YORK

Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2025 03

	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PGT USE/COL
1325 TREASURER							
A1325 410810 Pilot	-122,648.99	.00	-122,648.99	-34,415.24	.00	-88,233.75	28.1%
A1325 410811 IDA PILOT	-2,277,544.05	.00	-2,277,544.05	-2,106,787.03	.00	-170,757.02	92.5%
A1325 410900 Int & Pen	-850,000.00	.00	-850,000.00	-392,462.34	.00	-457,537.66	46.2%
A1325 411131 Occ Tax	-14,000.00	.00	-14,000.00	.00	.00	-14,000.00	0%
A1325 412300 Treas Fee	-22,000.00	.00	-22,000.00	-5,892.30	.00	-16,107.50	25.8%
A1325 412301 Treas Fee	-70,000.00	.00	-70,000.00	-16,900.00	.00	-54,000.00	22.9%
A1325 412350 Tax Advt	-30,000.00	.00	-30,000.00	-8,190.00	.00	-21,810.00	27.3%
A1325 424010 Int & Earn	-1,000,000.00	.00	-1,000,000.00	-386,390.85	.00	-613,609.15	38.6%
A1325 424010 M7674 Int & Earn	-75,000.00	.00	-75,000.00	-7,757.97	.00	-67,242.03	10.3%
A1325 426900 Ttasc	-50,000.00	.00	-50,000.00	.00	.00	-50,000.00	0%
A1325 510010 Salary Ft	504,067.00	.00	504,067.00	112,863.70	.00	391,203.30	22.4%
A1325 510020 Salary Pt	7,500.00	.00	7,500.00	.00	.00	7,500.00	0%
A1325 510030 Salary Oth	1,500.00	.00	1,500.00	.00	.00	1,500.00	0%
A1325 510050 Salary Oth	1,500.00	.00	1,500.00	.00	.00	1,500.00	0%
A1325 520050 Calculator	160.00	.00	160.00	.00	.00	160.00	0%
A1325 520070 Chairs	500.00	.00	500.00	.00	.00	500.00	0%
A1325 520090 Computer	.00	849.98	849.98	.00	849.98	.00	100.0%
A1325 520200 Office Eq	1,250.00	-849.98	400.02	.00	.00	400.02	0%
A1325 540040 Books	1,200.00	.00	1,200.00	.00	.00	1,200.00	0%
A1325 540070 Car Maint	500.00	.00	500.00	.00	.00	500.00	0%
A1325 540140 Cont Svcs	140,000.00	.00	140,000.00	56,597.53	.00	28,377.47	79.7%
A1325 540180 Dues	1,000.00	.00	1,000.00	560.00	.00	440.00	56.0%
A1325 540220 Auto Fuel	200.00	.00	200.00	.00	200.00	.00	100.0%
A1325 540320 Leased Eq	1,200.00	.00	1,200.00	.00	.00	1,200.00	0%
A1325 540330 Legal Fees	300.00	.00	300.00	.00	.00	300.00	0%
A1325 540350 Off Eq Mnt	500.00	.00	500.00	.00	.00	500.00	0%
A1325 540390 Mileage	100.00	.00	100.00	.00	.00	100.00	0%
A1325 540420 Office Sup	1,250.00	.00	1,250.00	330.89	.00	919.11	26.5%
A1325 540480 Postage	5,750.00	.00	5,750.00	.00	.00	5,750.00	0%
A1325 540485 Printpaper	2,750.00	.00	2,750.00	285.91	.00	2,464.09	10.4%
A1325 540590 Serv Rnd	14,000.00	.00	14,000.00	481.00	1,443.00	12,076.00	13.7%
A1325 540630 Stat Sup	100.00	.00	100.00	.00	.00	100.00	0%
A1325 540660 Telephone	600.00	.00	600.00	75.61	.00	524.39	12.6%
A1325 540733 Train Oth	4,000.00	.00	4,000.00	170.00	.00	3,830.00	4.3%
A1325 581088 St Ret	73,619.00	.00	73,619.00	13,143.12	.00	60,475.88	17.9%
A1325 583088 Social Sec	39,531.00	.00	39,531.00	8,253.25	.00	31,277.75	20.9%
A1325 584088 Work Comp	9,322.00	.00	9,322.00	2,412.62	.00	6,909.38	25.9%
A1325 585488 Disab Ins	446.00	.00	446.00	97.68	.00	348.32	21.9%
A1325 586088 Health Ins	147,409.00	.00	147,409.00	53,269.47	.00	94,139.53	36.1%
A1325 588988 Eap	120.00	.00	120.00	30.04	.00	89.96	25.0%



TIOGA COUNTY, NEW YORK

Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FY 2026 03

	ORIGINAL APPROP	TRANSFERS/ADJUSTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL Treasurer	-3,550,819.04	.00	-3,550,819.04	-2,709,325.11	57,517.98	-899,011.91	74.7%
TOTAL REVENUES	-4,511,193.04	.00	-4,511,193.04	-2,957,895.93	.00	-1,553,297.11	
TOTAL EXPENSES	960,374.00	.00	960,374.00	248,570.82	57,517.98	654,285.20	
1362 Tax, Advertising And Expenses							
A1362 540010 Advertising	20,000.00	.00	20,000.00	10,401.80	9,598.20	.00	100.0%
A1362 540330 Legal Fees	5,000.00	.00	5,000.00	33.70	.00	4,966.30	.7%
A1362 540480 Postage	12,500.00	.00	12,500.00	.00	.00	12,500.00	.0%
A1362 540485 Prinpcpaper	3,000.00	.00	3,000.00	2,086.41	.00	913.59	69.5%
TOTAL Tax Advertising And Exp	40,500.00	.00	40,500.00	12,521.91	9,598.20	18,379.89	54.6%
TOTAL EXPENSES	40,500.00	.00	40,500.00	12,521.91	9,598.20	18,379.89	
1364 Expense of County Owned Property							
A1364 540140 Cont Svs	25,000.00	.00	25,000.00	59.04	.00	24,940.96	.2%
TOTAL Expense of County Owned	25,000.00	.00	25,000.00	59.04	.00	24,940.96	.2%
TOTAL EXPENSES	25,000.00	.00	25,000.00	59.04	.00	24,940.96	
GRAND TOTAL	-3,485,319.04	.00	-3,485,319.04	-2,696,744.16	67,116.18	-855,691.06	75.4%

** END OF REPORT - Generated by Roberts, Barbara **



March 10, 2026

Tioga County Treasurer's Office
56 Main St
Owego, NY
13827

Dear Ms. Roberts,

Re: 2026 County & Recycle PILOT

Enclosed is check # 2136 for \$2,106,796.91
Distribution breakdown is as follows:

County	
March	
CNYOG	1,465,606.58
Tioga Downs 1	24,403.37
Tioga Downs 2	28,564.72
Tioga Downs 3	408,028.80
Tioga Downs 4	15,836.49
Midwestern	28,252.19
Fed Ex	101,817.19
V&S	24,389.26
OG II	9,898.31
Total	\$2,106,796.91

Please contact me with any questions or concerns.

Megan Schnabl
Deputy Director
Tioga County Economic Development & Planning
56 Main Street
Owego, NY 13827

Troga County
Sales Tax Gross Reporting

2025 DATE	SUBJECT TO DISTRIBUTION AMOUNT	2026 DATE	SUBJECT TO DISTRIBUTION AMOUNT	1/2% DISCRETIONARY AMOUNT	1/2% CAPITAL ONLY	TOTAL GROSS	CURRENT PERIOD VARIANCE	TOTAL YTD VARIANCE	2025 YTD WITHOUT 1% County	2026 YTD WITHOUT 1% County	2025 YTD WITH 1% County	2026 YTD WITH 1% County
7-Feb	1,723,174.29	6-Feb	2,006,133.65	296,569.54	296,569.54	2,599,272.73	282,959.36	282,959.36				
13-Feb	361,731.20	13-Feb	376,815.95	55,705.23	55,705.23	488,226.41	15,084.75	15,084.75				
7-Mar	2,084,905.52	6-Mar	2,382,949.60	352,274.77	352,274.77	3,087,499.14	298,044.11	298,044.11	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Mar	1,535,905.52	13-Mar	1,646,339.10	241,372.66	241,372.66	2,129,084.42	110,433.57	110,433.57			6.32%	7.35%
	284,426.98		291,586.80	42,750.05	42,750.05	377,086.91	7,159.83	7,159.83				
5-Apr	1,820,332.50	7-Apr	1,937,925.90	284,122.72	284,122.72	2,506,171.33	117,593.40	415,637.51	3,948,787.35	4,320,875.50	5,137,431.00	5,593,670.47
15-Apr	1,521,781.96	14-Apr	1,683,806.31	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!			1.39%	8.88%
	412,903.79		412,903.79	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!				
7-May	1,934,985.75	7-May	1,934,985.75	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	6,176,438.22	#DIV/0!	9,014,590.59	5,593,670.47
13-May	1,618,135.44	13-May	1,618,135.44	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!			5.22%	-30.21%
	326,870.05		326,870.05	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!				
	1,945,005.49		1,945,005.49	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	8,222,938.29	#DIV/0!	10,706,223.22	5,593,670.47
7-Jun	1,683,806.31	6-Jun	1,683,806.31	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!			5.32%	-47.75%
13-Jun	293,438.87	13-Jun	293,438.87	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!				
	1,977,245.18		1,977,245.18	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!				
28-Jun	379,591.55	30-Jun	379,591.55	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!				
1-Jul	989,227.22	1-Jul	989,227.22	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	10,161,532.38	#DIV/0!	13,248,880.56	5,593,670.47
15-Jul	612,058.20	14-Jul	612,058.20	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!			3.85%	-57.78%
	1,980,876.97		1,980,876.97	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	12,640,965.72	#DIV/0!	16,486,410.36	5,593,670.47
7-Aug	1,792,138.60	7-Aug	1,792,138.60	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!			7.23%	-66.07%
13-Aug	329,361.56	13-Aug	329,361.56	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!				
	2,121,500.16		2,121,500.16	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	14,576,911.04	#DIV/0!	19,030,980.83	5,593,670.47
9-Sep	1,687,034.64	8-Sep	1,687,034.64	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!			4.68%	-70.61%
13-Sep	331,172.93	15-Sep	331,172.93	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!				
	2,018,207.57		2,018,207.57	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	16,734,127.92	#DIV/0!	21,876,620.16	5,593,670.47
7-Oct	1,898,035.41	6-Oct	1,898,035.41	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!			4.96%	-74.43%
14-Oct	474,295.44	10-Oct	474,295.44	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!				
	2,372,330.85		2,372,330.85	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	19,216,153.01	#DIV/0!	25,144,595.59	5,593,670.47
6-Nov	1,608,483.21	7-Nov	1,608,483.21	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!			4.94%	-77.75%
13-Nov	294,738.16	13-Nov	294,738.16	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!				
	1,903,221.37		1,903,221.37	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	21,078,103.94	#DIV/0!	27,591,735.60	5,593,670.47
6-Dec	1,658,298.93	5-Dec	1,658,298.93	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!			4.27%	-79.73%
13-Dec	305,227.13	15-Dec	305,227.13	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!				
	1,963,526.06		1,963,526.06	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	22,967,585.86	#DIV/0!	30,074,972.41	5,593,670.47
31-Dec	607,695.79	31-Dec	607,695.79	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!			3.56%	-81.40%
2-Jan	1,002,646.98	2-Jan	1,002,646.98	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!				
13-Jan	494,669.33	13-Jan	494,669.33	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!				
	2,105,012.10		2,105,012.10	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	25,648,015.83	#DIV/0!	33,837,150.41	5,593,670.47
											6.43%	-83.47%

REFERRED TO:

FINANCE, LEGAL & SAFETY COMMITTEE
PERSONNEL COMMITTEE

RESOLUTION NO. -26

CREATE & FUND (1) TEMPORARY,
FULL-TIME CLERK (SEASONAL) POSITION
(TREASURER OFFICE)

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

WHEREAS: The Treasurer's Office has a need to hire a temporary, full-time Clerk to work during the summer season to provide clerical support within the office; and

WHEREAS: The Treasurer appropriately budgeted for said position in the approved 2026 budget; therefore be it

RESOLVED: That one (1) temporary, full-time Clerk (Seasonal) position is created at the hourly rate of \$16.07, in accordance with Resolution No. 196-09, effective April 18th, 2026; and be it further

RESOLVED: That the Treasurer shall be allowed to fill said position for a duration not to exceed beyond October 2nd, 2026.

REFERRED TO: FINANCE/LEGAL COMMITTEE
LEGISLATIVE WORKSESSION

RESOLUTION NO. -26 APPORTIONING FORFEITURE OF CRIME PROCEEDS
FOR DRUG ENFORCEMENT ACTIVITIES

WHEREAS: Resolution No. 239-20 established a system for the disposal of property, the order of priority of disbursements and the restrictions on the use of both pre-conviction and post-conviction forfeitures of crime proceeds; and

WHEREAS: Pursuant to Section 1349 of the Civil Practice Law and Rules and Section 6-v of the General Municipal Law, all forfeited monies and proceeds from forfeited property must be deposited into an Asset Forfeiture Escrow Fund and are restricted for law enforcement purposes and may not be treated as unrestricted funds; and

WHEREAS: Tioga County has received funds from drug forfeiture cases in 2024 and 2025 that were unused at year end and transferred to A 388901 Crime Proceeds Restricted Reserve and A 388905 Crime Proceeds Unrestricted Reserve; and

WHEREAS: It has been determined that certain forfeiture proceeds were inadvertently recorded in the Crime Proceeds Unrestricted Reserve rather than the Crime Proceeds Restricted Reserve, and such funds must be reclassified to ensure compliance with Civil Practice Law and Rules §1349, General Municipal Law §6-v, and New York State Comptroller accounting requirements; and

WHEREAS: Transfer of funds to and from reserve accounts require Legislative approval; therefore, be it

RESOLVED: That the Tioga County Legislature hereby authorizes the transfer of reserve funds in the 2025 fiscal year in the amounts as follows:

FROM:	A 388905 Crime Proceeds Unrestricted Reserve	\$ 31,749.42
TO:	A 388901 Crime Proceeds Restricted Reserve	\$ 31,749.42