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 MEETING AGENDA - FINANCE
November 12th, 2025 AT 10:30AM

APPROVAL OF MINUTES: Minutes of October 14th, 2025 Finance Committee

FINANCIAL: YTD Budget Report

OLD BUSINESS: Auction Closings Advancing

NEW BUSINESS: Constitutional Tax Limit Calculations

: Advertising of unpaid 2025

: Opioid Settlement Discussion

: Final pension bill to be paid in December 2025

PERSONNEL:

RESOLUTIONS/PROCLAMATIONS:

EXECUTIVE SESSION: Contract Discussion

ADJOURNMENT:

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE
October 14th, 2025 AT 10:30AM

ATTENDANCE:

Legislators: Monell, Sauerbrey, Roberts, Brown, Standinger, Ciotoli, Bunce, Flesher
Staff: McFadden, DeWind, Haskell, Schurter, Parke, Holbrook, Freyvogel, Bailey, Chandler
Absent: Aronstam

APPROVAL OF MINUTES: Minutes of September 16th Finance Committee were read and a motion to approve by Legislator Ciotoli, seconded by Legislator Flesher and unanimously carried.

FINANCIAL: YTD budget was presented, and Treasurer McFadden reported no unusual activity, and that investment revenue and property tax collection were tracking well.

OLD BUSINESS: The tax foreclosure surplus spreadsheet from the September 30th auction was discussed. Treasurer McFadden shared an upcoming Supreme Court case, Pung v. Isabella County, Michigan, questioning an equity issue related to the foreclosure surplus. The case will examine if the takings clause requires compensation based on market value rather than surplus from public action, as well as whether the loss of equity is considered an excessive fine under the Eighth Amendment.

NEW BUSINESS: Tioga County received their Fiscal and Environmental Scores from the Office of the State Comptroller. The County continues to do well, with a 3.3 fiscal score and 16.7 environmental score.

: The decision to opt-out of NYS Short Term Rental Law was discussed, Tioga County will continue to move forward with passing a local law to opt-out.

: October 25 sales tax is up 4.8% over October 24 sales tax, according to a chart from NYSAC as well as verified today as the final payment in October was received.

PERSONNEL: The Treasurer's Office has begun the search for a temporary Accounting Associate III to help keep operations going.

TIOGA COUNTY, NEW YORK

Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2025 11

ACCOUNTS FOR: A General Fund		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer								
A1325 410810	Other Payments In	-130,387	0	-130,387	-198,065.81	.00	67,679.30	151.9%
A1325 410811	IDA Payments in Li	-2,247,321	0	-2,247,321	-2,147,715.49	.00	-99,605.40	95.6%*
A1325 410900	Interest & Penalti	-825,000	0	-825,000	-936,473.31	.00	111,473.31	113.5%
A1325 411131	Tax On Hotel/Motel	-14,000	0	-14,000	-12,839.29	.00	-1,160.71	91.7%*
A1325 412300	Treasurer Fees	-22,000	0	-22,000	-20,415.22	.00	-1,584.78	92.8%*
A1325 412301	Treasurer Fees- Pr	-70,000	0	-70,000	-66,000.00	.00	-4,000.00	94.3%*
A1325 412350	Charges For Tax Ad	-25,000	0	-25,000	-23,870.00	.00	-1,130.00	95.5%*
A1325 424010	Interest And Earni	-1,000,000	0	-1,000,000	-1,783,881.68	.00	783,881.68	178.4%
A1325 424010	M7674 Interest And	-100,000	0	-100,000	-70,941.92	.00	-29,058.08	70.9%*
A1325 426900	TTASC	-45,000	0	-45,000	-45,000.00	.00	.00	100.0%
A1325 510010	Full Time	413,456	41,489	454,945	354,391.32	.00	100,554.13	77.9%
A1325 510020	Part Time/Temporar	7,500	6,000	13,500	9,350.38	.00	4,149.62	69.3%
A1325 510030	Overtime Pay Only	1,500	500	2,000	1,778.00	.00	222.00	88.9%
A1325 510050	All Other(On Call,	1,500	-1,500	0	.00	.00	.00	.0%
A1325 520050	Calculator	160	-160	0	.00	.00	.00	.0%
A1325 520070	Chairs	250	193	443	434.24	.00	8.76	98.0%
A1325 520200	Office Equipment	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 Maintenance	500	0	500	.00	.00	500.00	.0%
A1325 540140	Contracting Servic	125,000	-500	124,500	113,085.00	8,800.00	2,615.00	97.9%
A1325 540180	Dues	1,000	0	1,000	655.00	.00	345.00	65.5%
A1325 540220	Automobile Fuel	200	0	200	71.93	128.07	.00	100.0%
A1325 540320	Leased/Service Equ	1,200	-500	700	220.47	.00	479.53	31.5%
A1325 540330	Legal Fees	300	-300	0	.00	.00	.00	.0%
A1325 540350	Office Equip Maint	500	0	500	.00	.00	500.00	.0%
A1325 540390	Mileage Expense	100	0	100	.00	.00	100.00	.0%
A1325 540420	Office Supplies	1,500	0	1,500	1,129.81	.00	370.19	75.3%
A1325 540480	Postage	5,500	0	5,500	4,881.92	.00	618.08	88.8%
A1325 540485	Printing/Paper	2,500	500	3,000	2,783.76	.00	216.24	92.8%
A1325 540590	Services Rendered	13,000	0	13,000	9,907.91	1,281.71	1,810.38	86.1%
A1325 540630	Stationery Supplie	100	0	100	.00	.00	100.00	.0%
A1325 540660	Telephone	600	0	600	265.77	.00	334.23	44.3%
A1325 540733	Training/All Other	3,500	800	4,300	3,949.04	.00	350.96	91.8%
A1325 581088	State Retirement F	48,131	5,997	54,128	38,389.89	.00	15,737.86	70.9%
A1325 583088	Social Security Fr	30,578	3,589	34,167	27,344.62	.00	6,822.28	80.0%
A1325 584088	Workers Compensati	8,365	971	9,336	7,655.67	.00	1,680.48	82.0%
A1325 585088	Unemployment Insur	0	4,754	4,754	4,754.01	.00	.00	100.0%
A1325 585588	Disability Insuran	408	57	465	308.58	.00	156.32	66.4%
A1325 586088	Health Insurance F	153,613	9,493	163,106	147,115.54	.00	15,990.46	90.2%
A1325 588988	Eap Fringe	112	13	125	100.89	.00	24.16	80.7%
TOTAL Treasurer		-3,654,934	71,363	-3,583,571	-4,575,108.36	10,209.78	981,327.39	127.4%

Report generated: 11/07/2025 15:03
User: McFaddenJ
Program ID: glytdbud

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Payments by Town to Reduce County Levy:
$0

Other Credits:
$0

Tax Levy Calculations

Total Credits	$120,000
Net Tax Levy	$27,330,882
Real Estate and Chargebacks from Schedule D	$14,357
Total Tax Levy	$27,345,239

Tax Limit Calculations

Fiscal Year	Taxable Full Value
2026	$4,090,873,692
2025	$3,848,696,294
2024	$3,713,928,077
2023	$3,111,910,447
2022	$2,853,140,313

+43 %

Five Year Total Full Valuation	$17,618,548,823
Five Year Average Full Valuation	$3,523,709,765
Constitutional Tax Limit	$59,903,066
Total Tax Levy	$27,345,239
Total Exclusions	$700,154
Tax Levy Subject to Tax Limit	$26,645,085
Percentage of Tax Limit Exhausted	44.48%
Constitutional Tax Margin	$33,257,981

Debt Exclusions

Opioid Settlement Payments 2022-2025

11/5/2025

Distributors (Big 3)

Anticpated Payment Date	Amount Received	Date Recevied
April-22	$ 50,478.68	4/21/2022
August-September 2022	$ 26,300.55	11/3/2022
Fall 2023	$ 26,300.55	8/2/2023
	$ 25,453.21	10/20/2023
	$ 32,918.86	7/31/2024
Payment 5	$ 32,918.86	8/8/2025

Endo Settlement

Anticpated Payment Date	Amount Received	Date Recevied
Jun-22	$ 37,840.44	3/21/2023

Janssen Settlement

Anticpated Payment Date	Amount Received	Date Recevied
Jun-22	$ 100,393.12	6/15/2022
Jun-25		

Allergan Settlement

Anticpated Payment Date	Amount Received	Date Recevied
Jul-22	$ 108,486.48	11/8/2022

National Opioid Abatement Trust II

	Amount Received	Date Recevied
*for abatement uses only	$ 4,830.73	2/2/2023
	$ 5,683.21	11/9/2023

Teva Premium Payments

	Amount Received	Date Recevied
	$ 18,944.69	1/22/2024
	$ 18,944.69	1/16/2025
Payment 1	$ 12,480.20	5/15/2025
Payment 2	$ 13,700.53	5/15/2025
Premium Payment	$ 2,914.57	6/24/2025
Payment 3	$ 13,700.53	8/8/2025

National Opioid Settlements

	Amount Received	Date Recevied
	$ 14,489.16	3/20/2024

Walgreens Payments

	Amount Received	Date Recevied
Payment 1	$ 12,546.13	3/29/2024
Payment 2	$ 8,281.29	4/5/2024
Payment 3	$ 8,281.29	4/21/2025

Walmart Payments

	Amount Received	Date Recevied
Payment 1	$ 84,678.98	3/29/2024

CVS Payments

	Amount Received	Date Recevied
Payment 1	$ 15,060.12	3/29/2024
Payment 2	$ 12,006.69	7/31/2024
Payment 3	$ 23,994.36	8/8/2025

Total	Amount Received
	$ 711,627.92

NYSLRS New York State & Local Retirement System

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

New York State Comptroller
Thomas P. DiNapoli

TIOGA COUNTY

10049 ERS - 2026 Annual Invoice **SEE PAYMENT INSTRUCTIONS BELOW**

Payment of this Invoice must be received by the Retirement System on or before February 01, 2026. If paying the prepay amount, payment must be received on or before December 15, 2025. Unpaid balances accrue interest at the rate of 5.90%. 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
Total Amount Due :	**$4,128,920**	- 29K	**$4,099,441**

Contribution Stabilization Program
(Chapter 57, Laws of 2010)

		Payment Due	Prepayment Due
Minimum Amount Due Under This Program:		**$3,580,313**	**$3,550,834**
Maximum Amount to Amortize:	$548,607		

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

2026 Regular Pension Contribution, Including GTLI **$4,125,240**

Invoice 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	**$3,681**		**$3,654**
2026 Regular Pension Contribution	$4,125,240	1.007191	$4,095,787
Total Amount Due	**$4,128,920**		**$4,099,441**

ACH and Wiring Instructions

- Before sending your ACH or Wire please send an Email to NYSLRS_Billing@osc.ny.gov
- In your email be sure to include the following:
  - Date of Payment
  - Amount of Payment
  - Employer Name
  - Location Code
  - Retirement System (ERS or PFRS)
- Be advised that your ACH or Wire can take up to two business days to process.
- ACH or Wire payments can be made out to:
  - JPMorgan Chase
  - ABA #021 000 021
  - A/C638357702
  - In the Wire Description, please include Location Code and Retirement System (ERS/PFRS)