

FINANCE LEGAL & SAFETY COMMITTEE MEETING AGENDA- FINANCE DECEMBER 9TH, 2025 AT 10:30 AM.

APPROVAL OF MINUTES: NOVEMBER 12TH, 2025 FINANCE COMMITTEE MEETING.

FINANCIAL: YEAR TO DATE PERFORMANCE REPORT OF TREASURER'S OFFICE.

OLD BUSINESS: 2025 DELINQUENT TAX PARCELS LISTINGS IN NEWSPAPERS.

: RESULTS OF THE RFP FOR AUDIT SERVICES.

NEW BUSINESS: SPREADSHEET OF THE 2025 SCHOOL RETURN TAXES.

: SPREADSHEET OF THE 2025 VILLAGE RETURN TAXES.

: STATUS UPDATE ON TREASURER'S OFFICE STRATEGIC PLAN.

PERSONNEL: TEMPORARY ACCOUNTING ASSOCIATE III POSITION FULFILLED.

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

ATTENDANCE:

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

APPROVAL OF MINUTES: Minutes of October 14th Finance Committee were read and a motion to approve by Legislator Ciotoli, seconded by Legislator Roberts and unanimously carried.

FINANCIAL: YTD budget was presented, Treasurer McFadden reported everything was tracking well and interest rates were holding.

OLD BUSINESS: Auction closings are advancing.

NEW BUSINESS: The pre-budget constitutional tax limit calculation was submitted. This process calculates a five-year average of full valuation of taxable real property within the County, and the total allowable tax levy. Tioga County will only exhaust 45% of the tax limit in 2026, one of the lowest in the State.

: The Treasurer will advertise unpaid 2025 taxes in the newspaper this month and reported that he was pleased to see the number of delinquent parcels down to 906 from the original 1,500 when the letters were first sent.

: Opioid settlement was discussed. To date the County has received 712K, and expense zero dollars. A few more distributions are expected this year.

: The Treasurer shared the final pension bill amount. He compared the prepayment savings to what could be earned through investments, and found that by paying it early the County would save more. The bill will be paid in mid-December in the amount of 4.1M dollars.

: Town budgets and school and village relevies are starting to come in.

PERSONNEL: None

RESOLUTIONS: None

EXECUTIVE SESSION: Entered executive session to discuss a contract at 10:25, adjourned at 10:35.



TIOGA COUNTY, NEW YORK

Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2025 12

ACCOUNTS FOR:		ORIGINAL	TRANSFERS/	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
A	General Fund	APPROP	ADJUSTMTS	BUDGET			BUDGET	USE/COL
A1325 Treasurer								
A1325 410810	Other Payments in	-130,387	0	-130,387	-86,750.90	.00	-43,635.61	66.5%*
A1325 410811	IDA Payments in Li	-2,247,321	0	-2,247,321	-2,262,030.40	.00	14,709.51	100.7%
A1325 410900	Interest & Penalti	-825,000	0	-825,000	-978,380.72	.00	153,380.72	118.6%
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	-21,550.22	.00	-449.78	98.0%*
A1325 412301	Treasurer Fees- Pr	-70,000	0	-70,000	-82,900.00	.00	12,900.00	118.4%
A1325 412350	Charges For Tax Ad	-25,000	0	-25,000	-46,880.00	.00	1,880.00	107.5%
A1325 424010	Interest And Earni	-1,000,000	0	-1,000,000	-847,563.10	.00	847,563.10	184.8%
A1325 424010	M/6/4 Interest And	-100,000	0	-100,000	-77,171.98	.00	-22,828.02	77.2%*
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	387,911.85	.00	67,033.60	85.3%
A1325 510020	Part Time/Temporar	1,500	6,000	13,500	10,869.38	.00	2,630.62	80.5%
A1325 510030	Overtime Pay Only	1,500	1,500	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	193	443	434.24	.00	8.76	98.0%
A1325 520200	Office Equipment	250	-33	1,467	1,440.61	.00	26.39	98.2%
A1325 540040	Books	1,500	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	.00	2,415.00	97.9%
A1325 540180	Dues	1,000	0	1,000	655.00	8,800.00	345.00	65.5%
A1325 540220	Automobile Fuel	1,200	0	700	112.54	87.46	479.53	100.0%
A1325 540320	Leased/Service Equ	1,300	-500	0	220.47	.00	.00	31.5%
A1325 540330	Legal Fees	500	0	500	.00	.00	500.00	.0%
A1325 540350	Office Equip Maint	100	0	100	.00	.00	100.00	.0%
A1325 540390	Mileage Expense	1,500	0	1,500	1,140.58	.00	359.42	76.0%
A1325 540420	Postage	5,500	0	5,500	4,881.92	.00	618.08	88.8%
A1325 540480	Printing/Paper	2,500	500	3,000	2,848.96	.00	151.04	95.0%
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	41,688.63	.00	12,439.12	77.0%
A1325 583088	Social Security Fr	30,518	3,589	34,167	29,826.08	.00	4,340.82	87.3%
A1325 584088	Workers Compensati	8,365	971	9,336	8,363.66	.00	972.49	89.6%
A1325 585088	Unemployment Insur	0	4,754	4,754	4,754.01	.00	.00	100.0%
A1325 585588	Disability Insuran	408	57	465	335.22	.00	129.68	72.1%
A1325 586088	Health Insurance F	133,613	9,493	163,106	161,766.42	.00	1,339.58	99.2%
A1325 586988	Eap Fringe	112	13	125	110.22	.00	14.83	88.1%
TOTAL Treasurer		-3,654,934	71,363	-3,583,571	-4,654,641.10	10,169.17	1,060,900.74	129.6%



RFP Independent Audit Results - FYE 2025-2029

	Drescher &		
	Bonadio	Malecki	Insero
Total of 2025-2029	\$ 346,700.00	\$ 266,915.00	\$ 311,000.00
<i>Difference from Lowest Bidder</i>	<i>\$ 79,785.00</i>	<i>low bid</i>	<i>\$ 44,085.00</i>
2025			
Financial Statement	\$ 49,000.00	\$ 32,175.00	\$ 37,500.00
Single Audit of 3 major programs	\$ 11,000.00	\$ 13,000.00	\$ 16,000.00
State SA	\$ 5,000.00	\$ 4,600.00	\$ 2,700.00
	\$ 65,000.00	\$ 49,775.00	\$ 56,200.00
2026			
Financial Statement	\$ 50,500.00	\$ 33,300.00	\$ 39,500.00
Single Audit of 3 major programs	\$ 11,400.00	\$ 13,450.00	\$ 17,000.00
State SA	\$ 5,200.00	\$ 4,760.00	\$ 2,850.00
	\$ 67,100.00	\$ 51,510.00	\$ 59,350.00
2027			
Financial Statement	\$ 52,100.00	\$ 34,470.00	\$ 41,000.00
Single Audit of 3 major programs	\$ 11,800.00	\$ 13,920.00	\$ 18,000.00
State SA	\$ 5,400.00	\$ 4,930.00	\$ 3,000.00
	\$ 69,300.00	\$ 53,320.00	\$ 62,000.00
2028			
Financial Statement	\$ 53,700.00	\$ 35,680.00	\$ 43,000.00
Single Audit of 3 major programs	\$ 12,200.00	\$ 14,410.00	\$ 19,000.00
State SA	\$ 5,600.00	\$ 5,100.00	\$ 3,150.00
	\$ 71,500.00	\$ 55,190.00	\$ 65,150.00
2029			
Financial Statement	\$ 55,400.00	\$ 36,930.00	\$ 45,000.00
Single Audit of 3 major programs	\$ 12,600.00	\$ 14,910.00	\$ 20,000.00
State SA	\$ 5,800.00	\$ 5,280.00	\$ 3,300.00
	\$ 73,800.00	\$ 57,120.00	\$ 68,300.00

Covered Services Under Proposed Flat Fee			
Timeline	Nov-Apr	Dec/Jan - Preference/Sept	May-Sept
External Audit Services including Financial Statements	X	X	X
Single Audit Reports	X	X	X
NYS DOT Audit	X	X	X
Management Letter	X	X	X
Communication Letter	X	X	X
Separate Meetings and presentation with the Administration, Financial Management Committee and Board	X	X	X
Routine Accounting and auditing inquiries throughout the year	X	X	X
Assistance with GASB statements & implementation of new	X	X	X
Current year interim results of operations	X	available	

Optional Hourly Rates			
Partner	\$ 450.00	\$ 300.00	
Principal	\$ 375.00		
Manager	\$ 295.00	\$ 225.00	
Senior	\$ 215.00	\$ 175.00	
Staff	\$ 165.00	\$ 125.00	

Insero - Additional quote for CFR		
2025	\$	7,100.00
2026	\$	7,400.00
2027	\$	7,650.00
2028	\$	7,900.00
2029	\$	8,200.00
Total 2025-2029	\$	38,250.00

**2024-2025
SCHOOL TAX RELEVY**

SCHOOL DISTRICT	BARTON 492001 & 492089	BERKSHIRE 492200	CANDOR 492401 & 492489	N. VALLEY 492601 & 492689	NICHOLS 492801 & 492889	OWEGO 493001 & 493089	RICHFORD 493200	SPENCER 493401 & 493489	TIOGA 493600	TOTAL	SCHOOL PORTION: <u>FULL RELEVY</u>
CANDOR 1			380,573.90					14,903.16	7,950.89	403,427.75	
2% School Interest			7,611.52					298.08	159.02	8,068.62	411,496.37
7% County Penalty			27,172.95					1,064.09	567.68	28,804.72	440,301.09
DRYDEN 2							6,497.04			6,497.04	
2% School Interest							129.95			129.95	6,626.99
7% County Penalty							463.89			463.89	7,090.88
MAINE-ENDWELL 4				3,448.56		6,407.44				9,856.00	
2% School Interest				68.97		128.15				197.12	10,053.12
7% County Penalty				246.22		457.51				703.73	10,756.85
MARATHON 5							5,067.32			5,067.32	
2% School Interest							101.34			101.34	5,168.66
7% County Penalty							361.80			361.80	5,530.46
NEWARK VALLEY 6		151,690.98	42,500.08	257,676.32	65,298.78	813,337.61	136,891.23			646,396.13	
2% School Interest		3,033.89	850.03	5,153.47	1,305.97	16,266.79	2,737.86			12,928.01	659,324.14
7% County Penalty		10,830.73	3,034.49	18,398.03	4,662.32	58,072.37	9774.06			46,152.60	705,476.74
OWEGO-APALACHIN 7			12,147.63	2,514.15					105,750.54	999,048.71	
2% School Interest			242.95	50.28					2,115.00	19,980.99	1,019,029.70
7% County Penalty			867.33	179.51					7,550.61	71,332.14	1,090,361.84
SPENCER-VAN ETTEN 9	33,794.74							278,902.35	8,133.10	320,830.19	
3% School Interest	1,013.84							8,367.06	243.99	9,624.89	330,455.08
7% County Penalty	2,436.59							20,108.79	586.41	23,131.79	353,586.87
TIOGA 10	52,842.34		17,989.56		56,810.68				141,146.55	268,789.13	
2% School Interest	1,056.86		359.81		1,136.24				2,822.85	5,375.76	274,164.89
7% County Penalty	3,772.92		1,284.45		4,056.30				10,077.83	19,191.50	293,356.39
UNION-ENDICOTT 11						215,725.15				215,725.15	
2% School Interest						4,314.49				4,314.49	220,039.64
7% County Penalty						15,402.78				15,402.78	235,442.42
VESTAL 13						163,736.77				163,736.77	
2% School Interest						3,274.77				3,274.77	167,011.54
7% County Penalty						11,690.79				11,690.79	178,702.33
WAVERLY 14	356,058.72									356,058.72	
3% School Interest	10,681.80									10,681.80	366,740.52
7% County Penalty	25,671.89									25,671.89	392,412.41
WHITNEY POINT 15							24,850.66			24,850.66	
3% School Interest							745.51			745.51	25,596.17
7% County Penalty							1,791.73			1,791.73	27,387.90
TOTAL TAX RETURNED	442,695.80	151,690.98	453,211.17	263,639.03	122,109.46	1,256,844.49	173,306.25	293,805.51	262,980.88	3,420,283.57	
School Interest:	12,752.50	3,033.89	9,064.31	5,272.72	2,442.21	25,136.96	3,714.66	8,065.14	5,340.86	75,423.25	
Due to School:	455,448.30	154,724.87	462,275.48	268,911.75	124,551.67	1,281,981.45	177,020.91	302,470.65	268,321.74	3,495,706.82	
Co. Penalty:	31,881.40	10,830.73	32,359.22	18,823.76	8,718.62	89,738.74	12,391.48	21,172.88	18,782.53	244,699.96	
Total Reliev on Warrant:	487,329.70	165,555.60	494,634.70	287,735.51	133,270.29	1,371,720.19	189,412.39	323,643.53	287,104.27	3,740,406.18	

3,740,406.18