

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 March 11th, 2025 AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the February 11th, 2025 Finance Committee

FINANCIAL: YTD Budget Report

OLD BUSINESS: 2024 Casino Gaming Revenue

NEW BUSINESS: Moody's Credit Rating

: Treasurer's Annual Report

: Bond Payment of \$681K due March 27th, balance of 3.1M

: Payments to Village & School

: Elderwood Tax Certiorari

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS:

ADJOURNMENT:

Treasurer

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE February 11th, 2025, AT 10:30AM

ATTENDANCE:

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

APPROVAL OF MINUTES: Minutes of January 14th, 2025, Finance Committee were read and a motion to approve by Legislator Ciotoli, seconded by Legislator Brown and unanimously carried.

FINANCIAL: YTD Budget Report for 2025 was shared. The annual payment to ATC for tax software was made in January.

OLD BUSINESS: 1099 and W-2 files sent electronically to the IRS by January 31 deadline.

NEW BUSINESS: Total Sales Tax Collection for 2024 of \$31,793,185 was broken down by distribution to town, village and county portions. Overall collection of -4.49% compared to 2023 resulted in a reduction of \$1.5 million.

: Reviewed 2024 E911 payments totaling \$750,545.09 which is 2.3% less than 2023.

: Discussed status of 2025 Special Franchise Tax payments. Only \$128,686.40 remain of the \$3.8 million expected.

: The first Adult Use Cannabis tax payment of \$1815 was received from NYS.

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS:

- 2 Erroneous Assessments
- Asset Forfeiture

ADJOURNMENT: 10:57 am



TIOGA COUNTY, NEW YORK

Tioga County
YEAR-TO-DATE BUDGET REPORT

FOR 2025_03

| ACCOUNTS FOR: | ORIGINAL APPROP | TRANSFRS/ADJUSTM | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | PCT USE/CO |
|------------------------|---------------------|------------------|----------------|-------------|--------------|------------------|------------|
| A1325 Treasurer | | | | | | | |
| A1325 410810 | Other Payments In | -130,387 | -130,387 | -23,758.10 | .00 | -106,628.41 | 18.2% |
| A1325 410811 | IDA Payments In Li | -2,247,321 | -2,247,321 | .00 | .00 | -2,247,320.89 | 0% |
| A1325 410900 | Interest & Penalti | -825,000 | -825,000 | -344,993.38 | .00 | -480,006.62 | 41.8% |
| A1325 411131 | Tax On Hotel/Motel | -14,000 | -14,000 | .00 | .00 | -14,000.00 | 0% |
| A1325 412300 | Treasurer Fees | -22,000 | -22,000 | -2,250.00 | .00 | -19,750.00 | 10.2% |
| A1325 412301 | Treasurer Fees- Pr | -70,000 | -70,000 | -15,450.00 | .00 | -54,550.00 | 22.1% |
| A1325 412350 | Charges For Tax Ad | -25,000 | -25,000 | -6,510.00 | .00 | -18,490.00 | 26.0% |
| A1325 424010 | Interest And Earni | -1,000,000 | -1,000,000 | -268,772.59 | .00 | -731,227.41 | 26.9% |
| A1325 424010 | M7674 Interest And | -100,000 | -100,000 | -14,201.18 | .00 | -85,798.82 | 14.2% |
| A1325 510010 | TTASC | -45,000 | -45,000 | 60,678.29 | .00 | -85,000.00 | 0% |
| A1325 510020 | Full Time | 413,456 | 413,456 | .00 | .00 | 352,777.71 | 14.7% |
| A1325 510030 | Part Time/Temporar | 7,500 | 7,500 | .00 | .00 | 7,500.00 | 0% |
| A1325 510030 | Overtime Pay Only | 1,500 | 1,500 | 1,778.00 | .00 | 278.00 | 118.5% |
| A1325 510050 | All Other(On Call), | 1,500 | 1,500 | .00 | .00 | 1,500.00 | 0% |
| A1325 520050 | Calculator | 160 | 160 | .00 | .00 | 160.00 | 0% |
| A1325 520070 | Chairs | 250 | 250 | .00 | .00 | 250.00 | 0% |
| A1325 520200 | Office Equipment | 1,500 | 1,500 | .00 | .00 | 1,500.00 | 0% |
| A1325 540040 | Books | 1,200 | 1,200 | .00 | .00 | 1,200.00 | 0% |
| A1325 540140 | Car Maintenance | 500 | 500 | .00 | .00 | 500.00 | 0% |
| A1325 540180 | Dues | 125,000 | 125,000 | 45,085.00 | .00 | 56,615.00 | 54.7% |
| A1325 540220 | Leased/Service Equ | 1,000 | 1,000 | 555.00 | .00 | 445.00 | 100.0% |
| A1325 540320 | Automobile Fuel | 200 | 200 | .00 | .00 | 200.00 | 0% |
| A1325 540330 | Legal Fees | 300 | 300 | 55.94 | .00 | 1,144.06 | 4.7% |
| A1325 540350 | Office Equip Maint | 500 | 500 | .00 | .00 | 300.00 | 0% |
| A1325 540390 | Mileage Expense | 100 | 100 | .00 | .00 | 500.00 | 0% |
| A1325 540420 | Office Supplies | 1,500 | 1,500 | 85.99 | .00 | 100.00 | 0% |
| A1325 540480 | Printing/Paper | 2,500 | 2,500 | 10.24 | .00 | 1,414.01 | 5.7% |
| A1325 540590 | Services Rendered | 5,500 | 5,500 | 224.81 | .00 | 5,489.76 | 9.0% |
| A1325 540630 | Stationery supplie | 13,000 | 13,000 | 820.81 | .00 | 2,275.61 | 17.4% |
| A1325 540733 | Telephone | 600 | 600 | .00 | .00 | 10,736.19 | 0% |
| A1325 581088 | Training/All Other | 3,500 | 3,500 | .99 | .00 | 100.00 | 0% |
| A1325 583088 | State Retirement F | 48,131 | 48,131 | 245.00 | .00 | 3,255.00 | 7.0% |
| A1325 584088 | Social Security Fr | 30,578 | 30,578 | 8,246.85 | .00 | 39,884.15 | 17.1% |
| A1325 585588 | Workers Compensati | 8,365 | 8,365 | 5,753.21 | .00 | 24,824.79 | 18.8% |
| A1325 586088 | Disability Insuran | 408 | 408 | 1,566.95 | .00 | 6,798.05 | 18.7% |
| A1325 586988 | Health Insurance F | 153,613 | 153,613 | 31,027.83 | .00 | 3,341.40 | 16.3% |
| A1325 589088 | Eap Fringe | 112 | 112 | 20.65 | .00 | 122,585.17 | 20.2% |
| TOTAL Treasurer | | -3,654,934 | -3,654,934 | -519,713.51 | 24,943.00 | -3,160,163.89 | 13.5% |



**Commercial Gaming Revenue * - Tioga Downs Casino
For the period of 10/31/2024-12/31/2024**

Tioga Downs Casino payment to the State for this period \$7,578,583.74

| | Distribution of Payment | | | Total Distribution |
|-----------------------------|--|-------------------------------|--|-----------------------|
| | Host Aid County/Municipality 10% | Non-Host Aid County 10% | Education & Real Property Tax Relief 80% | |
| Wayne (east of route 14) | \$39,053.07 | \$215,256.03 | \$0.00 | \$215,256.03 |
| Tompkins | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Seneca ** | \$19,966.25 | \$19,966.25 | \$0.00 | \$19,966.25 |
| Schuyler (east of route 14) | \$79,121.96 | \$79,121.96 | \$0.00 | \$79,121.96 |
| Chemung (east of route 14) | \$404,461.07 | \$404,461.07 | \$0.00 | \$404,461.07 |
| Broome | \$378,929.19 | \$378,929.19 | \$0.00 | \$378,929.19 |
| Total | \$757,858.38 | \$757,858.38 | \$6,062,866.99 | \$7,578,583.75 |

| | 2020 Census Population | % of Total Population |
|-----------------------------|---------------------------|--------------------------|
| Broome | 198,683 | 53.37% |
| Chemung (east of route 14) | 38,867 | 10.44% |
| Schuyler (east of route 14) | 9,808 | 2.63% |
| Seneca ** | 0 | 0.00% |
| Tompkins | 105,740 | 28.40% |
| Wayne (east of route 14) | 19,184 | 5.15% |
| Total | 372,282 | 100.00% |

Host County/Municipality:
Tioga County
Town of Nichols
Education & Real Property Tax Relief
Total Distribution

- * Pursuant to NYS Finance Law Section 97-nmmn, eligible municipalities receive 20 percent of the tax revenue generated from commercial gaming facilities located within that gaming region. The county and municipality hosting the facility are entitled to share 10 percent of the revenue, split equally between them. Eligible counties within the region not hosting a facility share the remaining 10 percent of revenue on a per capita basis.
- ** Seneca County hosts the del Lago Resort & Casino and therefore is not entitled to a distribution from revenue derived from the Tioga Downs.

Note: Population statistics provided by NYS Department of Labor, Division of Research and Statistics.

Commercial Gaming Payment Reduction Offset * Tioga Downs Casino
For the period of 10/31/2024-12/31/2024

Impact of tax reduction granted to Tioga Downs Casino

\$1,674,614.94

Aid to Localities Impact **

\$334,922.99

Non-Host Counties within Zone 2, Region 5:

- Broome County
- Chemung County (east of route 14)
- Schuyler County (east of route 14)
- Seneca County ***
- Tompkins County
- Wayne County (east of route 14)

| 2020 Census Population | % of Total Population |
|------------------------|-----------------------|
| 198,683 | 53.37% |
| 38,867 | 10.44% |
| 9,808 | 2.63% |
| 0 | 0.00% |
| 105,740 | 28.40% |
| 19,184 | 5.15% |
| <u>372,282</u> | <u>100.00%</u> |

Host County/Municipality:

- Tioga County
- Town of Nichols

Total Distribution

| Host Aid County/Municipality Offset | Distribution of Payment | |
|-------------------------------------|----------------------------|---------------------|
| | Non-Host Aid County Offset | Total Distribution |
| \$83,730.75 | \$89,372.44 | \$89,372.44 |
| \$83,730.75 | \$17,483.32 | \$17,483.32 |
| | \$4,411.88 | \$4,411.88 |
| | \$0.00 | \$0.00 |
| | \$47,564.42 | \$47,564.42 |
| | \$8,629.43 | \$8,629.43 |
| <u>\$167,461.50</u> | <u>\$167,461.49</u> | <u>\$334,922.99</u> |

* Chapter 53 of the Laws of 2021 provided funds to offset the impact on eligible host and non-host municipalities of any tax rate reduction granted pursuant to subdivision 1 of section 1351 of the Racing, Pari-Mutuel Wagering and Breeding Law.

** Pursuant to NYS Finance Law Section 97-nmm, eligible municipalities receive 20 percent of the tax revenue generated from commercial gaming facilities located within that gaming region. The county and municipality hosting the facility are entitled to share 10 percent of the revenue, split equally between them. Eligible counties within the region not hosting a facility share the remaining 10 percent of revenue on a per capita basis.

*** Seneca County hosts the del Lago Resort & Casino and therefore is not entitled to a distribution from revenue derived from Tioga Downs Casino.

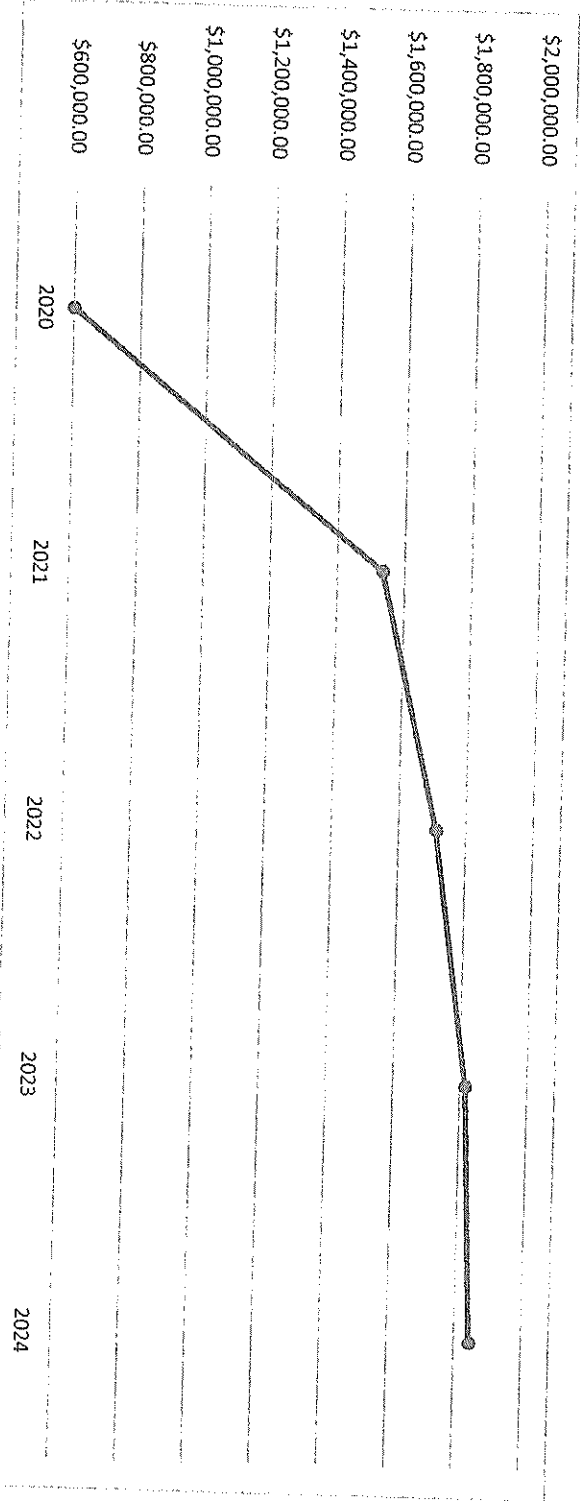
Note: Population statistics provided by NYS Department of Labor, Division of Research and Statistics.

Source: NYS Gaming Commission

Commercial Gaming Revenue- Tioga Downs Casino

| | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------|
| Q1 (4/1-6/30) | AUG \$ - | 389,682.10 | 447,459.69 | 452,549.83 | 469,692.85 |
| Q2 (7/1-9/30) | NOV \$ 59,790.10 | 421,415.37 | 450,692.50 | 462,618.11 | 459,929.88 |
| Q3 (10/1-12/31) | JAN \$ 244,777.50 | 387,319.20 | 413,257.08 | 440,243.20 | 462,659.94 |
| Q4 (1/1-3/31) | APR \$ 295,768.28 | 335,869.33 | 399,402.82 | 461,011.15 | 452,142.67 |
| TOTAL RECEIVED: | \$ 600,335.88 | 1,534,286.00 | 1,710,812.09 | 1,816,422.29 | 1,844,425.34 |
| BUDGETED | \$ 1,300,000.00 | \$ 200,000.00 | \$ 1,000,000.00 | \$ 1,000,000.00 | 1,500,000.00 |
| | \$ (699,664.12) | \$ 1,334,286.00 | \$ 710,812.09 | \$ 816,422.29 | 344,425.34 |

| | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
|------------------------|-------------|-------------|-------------|-------------|-------------|
| Q1 (4/1-6/30) | -100% | 100% | 15% | 1% | 4% |
| Q2 (7/1-9/30) | -83% | 605% | 7% | 3% | -1% |
| Q3 (10/1-12/31) | -27% | 58% | 7% | 7% | 5% |
| Q4 (1/1-3/31) | -11% | 14% | 19% | 15% | -2% |
| TOTAL RECEIVED: | -56% | 156% | 12% | 6% | 2% |



ISSUER COMMENT

17 February 2025

RATING

Issuer Rating ¹

A1

No Outlook

Analyst Contacts

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Associate Managing Director
thomas.jacobs@moodys.com

CLIENT SERVICES

Americas 1-212-553-1653

Asia Pacific 852-3551-3077

Japan 81-3-5408-4100

EMEA 44-20-7772-5454

Tioga County, NY

Update to credit metrics

Issuer profile

Tioga County is located in western New York's Southern Tier, bounded on the south by the Pennsylvania state line. The county seat of Owego is approximately 90 miles south of Syracuse.

Key indicators

Exhibit 1

Tioga (County of) NY

| | 2020 | 2021 | 2022 | 2023 | A Medians |
|---|-------------|-------------|-------------|-------------|-------------|
| Economy | | | | | |
| Resident income ratio (%) | 98.4% | 99.9% | 101.8% | N/A | 85.9% |
| Full Value (\$000) | \$2,688,015 | \$2,852,859 | \$2,853,140 | \$3,111,910 | \$2,401,185 |
| Population | 48,431 | 48,567 | 48,344 | N/A | 29,799 |
| Full value per capita (\$) | \$55,502 | \$58,741 | \$59,017 | N/A | \$77,529 |
| Annual Growth in Real GDP | -4.9% | 2.2% | -1.3% | 0.6% | 1.6% |
| Financial Performance | | | | | |
| Revenue (\$000) | \$78,894 | \$86,331 | \$96,088 | \$100,169 | \$33,857 |
| Available fund balance (\$000) | \$38,938 | \$45,125 | \$51,273 | \$61,002 | \$13,309 |
| Net unrestricted cash (\$000) | \$31,737 | \$43,770 | \$52,575 | \$61,479 | \$22,616 |
| Available fund balance ratio (%) | 49.4% | 52.3% | 53.4% | 60.9% | 32.0% |
| Liquidity ratio (%) | 40.2% | 50.7% | 54.7% | 61.4% | 60.3% |
| Leverage | | | | | |
| Debt (\$000) | \$26,556 | \$25,260 | \$24,019 | \$25,897 | \$15,818 |
| Adjusted net pension liabilities (\$000) | \$96,751 | \$84,506 | \$57,320 | \$48,359 | \$25,512 |
| Adjusted net OPEB liabilities (\$000) | \$107,271 | \$117,666 | \$87,324 | \$66,950 | \$1,722 |
| Other long-term liabilities (\$000) | \$7,167 | \$7,071 | \$7,069 | \$3,779 | \$886 |
| Long-term liabilities ratio (%) | 301.3% | 271.6% | 182.9% | 144.7% | 141.6% |
| Fixed costs | | | | | |
| Implied debt service (\$000) | \$2,026 | \$1,902 | \$1,772 | \$1,678 | \$1,170 |
| Pension tread water contribution (\$000) | \$2,738 | \$4,535 | \$2,953 | \$2,750 | \$598 |
| OPEB contributions (\$000) | \$3,025 | \$3,056 | \$2,559 | \$2,516 | \$49 |
| Implied cost of other long-term liabilities (\$000) | \$511 | \$513 | \$496 | \$494 | \$62 |
| Fixed-costs ratio (%) | 10.5% | 11.6% | 8.1% | 7.4% | 5.6% |

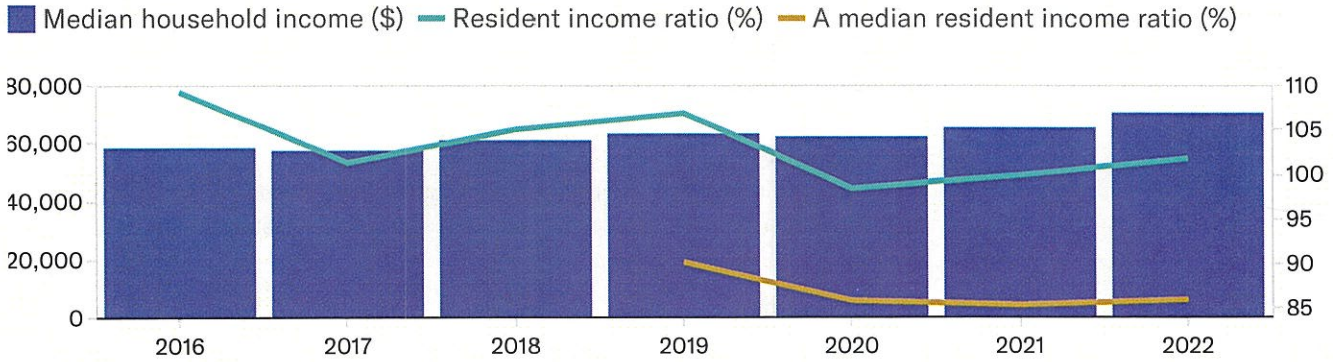
For definitions of the metrics in the table above please refer to the [US Cities and Counties Methodology](#) or see the Glossary in the Appendix below. Metrics represented as N/A indicate the data were not available at the time of publication. The medians come from our most recently published [US Cities and Counties Median Report](#).

The real GDP annual growth metric cited above is for the Binghamton, NY Metropolitan Statistical Area Metropolitan Statistical Area.

Sources: US Census Bureau, Tioga (County of) NY's financial statements and Moody's Ratings, US Bureau of Economic Analysis

Economy

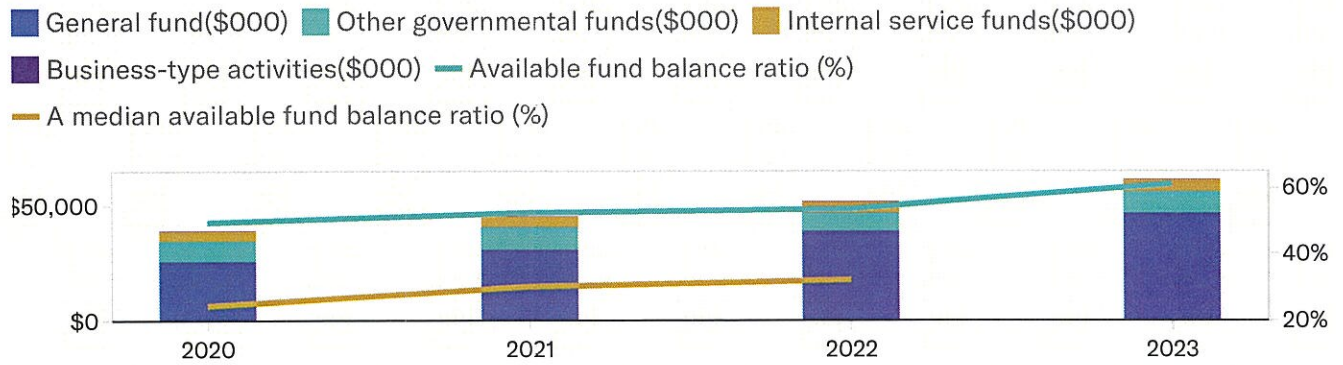
Exhibit 2
Resident Income



Source: Moody's Ratings

Financial performance

Exhibit 3
Fund Balance



Source: Moody's Ratings

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on <https://ratings.moodys.com> for the most updated credit rating action information and rating history.

Financial Highlights:

- Sales tax collections were down 4.49% to \$31,793,185, or off 1.5 million dollars over 2023. The County shares 25% of these collections with Towns and Villages.
- The Treasurer auctioned off 27 tax foreclosed properties at an October public auction. Despite writing off three years of uncollected property taxes, the sales produced a surplus of \$384,334 at closings. A new State Law no longer allows County's to retain surplus funds and shall address a priority distribution of such funds by court order.
- The annual independent audit of all the County's 2023 financial transactions, funds balances, and investments reported a clean opinion with no adverse findings and verifications of all account balances. And once again found the County within compliance of all state and federal reporting requirements.
- In 2024, the County paid 3.2 million dollars in Community College tuition bills. This state-mandated education service represented 12% of our County's tax levy last year. One thousand four hundred and seventy residents benefited from this program.
- The Treasurer paid off a lease with the Motorola Corporation, saving \$200,000 in scheduled interest payments.
- The Treasurer produced an investment income of 2.3 million in 2024, an all-time high.

Staff Highlights:

- The Treasurer's Office promoted Laura Schurter into the position of Chief Accountant and welcomed David Collison to the position of Accountant in 2024.



TREASURER'S OFFICE 2024 ANNUAL REPORT



James McFadden

Treasurer

Katie Chandler

Deputy Treasurer

Laura Schurter

Chief Accountant

David Collison

Accountant

Amy Potter

Payroll Supervisor

Peggie Nickels

Accounting Associate III

Tina Driesbaugh

Accounting Associate III

2024 VILLAGE RELIEF

| Vendor | OBJ | ORG A | | VILLAGE | TAXES RETURNED | | ERRONEOUS DEDUCTIONS | PAYMENT TO | | ACTION TAKEN |
|--------|--------|-----------|-------|--------------------|----------------|-------------------|----------------------|-------------------|--|--------------|
| | | PROJ Code | | | NOV. 2024 | | | VILLAGE | | |
| 4428 | 266800 | | V0045 | CANDOR | | 18,709.58 | - | 18,709.58 | | ACH |
| 822 | 266800 | | V0040 | NEWARK VLY | | 27,418.45 | - | 27,418.45 | | ACH |
| 2767 | 266800 | | V0041 | NICHOLS | | 4,984.99 | - | 4,984.99 | | ACH |
| 34 | 266800 | | V0043 | OWEGO | | 258,640.34 | - | 258,640.34 | | CHECK |
| 664 | 266800 | | V0044 | SPENCER | | 8,894.59 | - | 8,894.59 | | ACH |
| 330 | 266800 | | V0042 | WAVERLY | | 210,938.40 | - | 210,938.40 | | ACH |
| | | | | GRAND TOTAL | | 529,586.35 | - | 529,586.35 | | |

*Verify no erroneous deductions 668

| | | |
|------------------------|-----------|------------|
| Village of NV | 2/25/2025 | 27,418.45 |
| All others | | 243,527.56 |
| Village of Owego CHECK | | 258,640.34 |
| | | 529,586.35 |

2024-25
SCHOOL TAX RELEVY

| <u>SCHOOL DISTRICT</u> | <u>SCHOOL PORTION: FULL RELEVY</u> | |
|---------------------------------|------------------------------------|--------------|
| CANDOR 1 | | |
| 2% School Interest | 426,334.60 | |
| 7% County Penalty | | 456,178.09 |
| DRYDEN 2 | | |
| 2% School Interest | 2,968.16 | |
| 7% County Penalty | | 3,175.93 |
| MAINE-ENDWELL 4 | | |
| 2% School Interest | 32,878.78 | |
| 7% County Penalty | | 35,180.28 |
| MARATHON 5 | | |
| 2% School Interest | 4,915.06 | |
| 7% County Penalty | | 5,259.12 |
| NEWARK VALLEY 6 | | |
| 2% School Interest | 621,772.72 | |
| 7% County Penalty | | 665,296.85 |
| OWEGO-APALACHIN 7 | | |
| 2% School Interest | 926,465.51 | |
| 7% County Penalty | | 991,318.14 |
| SPENCER-VAN ETTEN 9 | | |
| 2% School Interest | 255,484.40 | |
| 7% County Penalty | | 273,368.30 |
| TIOGA 10 | | |
| 2% School Interest | 291,085.04 | |
| 7% County Penalty | | 311,460.96 |
| UNION-ENDICOTT 11 | | |
| 2% School Interest | 220,967.15 | |
| 7% County Penalty | | 236,434.90 |
| VESTAL 13 | | |
| 2% School Interest | 109,079.71 | |
| 7% County Penalty | | 116,715.29 |
| WAVERLY 14 | | |
| 3% School Interest | 410,703.95 | |
| 7% County Penalty | | 439,453.35 |
| WHITNEY POINT 15 | | |
| 3% School Interest | 28,876.59 | |
| 7% County Penalty | | 30,897.96 |
| TOTAL TAX RETURNED | | |
| <i>School Interest:</i> | | |
| <i>Due to School:</i> | 3,331,531.67 | |
| <i>Co. Penalty:</i> | | |
| Total Relevy on Warrant: | | 3,564,739.17 |

FINAL 12/2/2024

Elderwood Tax Cert Settlement Refunds

County Refunds

37 N Chemung

| Year | Original AV | Settled AV | AV Difference | Tax Rate | Refund |
|------|-------------|-------------|---------------|-----------|--------------|
| 2021 | \$4,908,400 | \$3,120,000 | \$1,788,400 | 11.243855 | \$20,108.51 |
| 2022 | \$4,908,400 | \$3,200,000 | \$1,708,400 | 11.130402 | \$19,015.18 |
| 2023 | \$4,908,400 | \$2,936,000 | \$1,972,400 | 11.405082 | \$22,495.38 |
| 2024 | \$4,908,400 | \$2,400,000 | \$2,508,400 | 11.823282 | \$29,657.52 |
| 2025 | \$4,908,400 | \$2,420,000 | \$2,488,400 | 11.575705 | \$28,804.98 |
| | | | | | \$120,081.58 |

44 N Ball

| Year | Original AV | Settled AV | AV Difference | Tax Rate | Refund |
|------|-------------|-------------|---------------|-----------|-------------|
| 2021 | \$1,650,000 | \$1,248,000 | \$402,000 | 11.243855 | \$4,520.03 |
| 2022 | \$1,650,000 | \$1,280,000 | \$370,000 | 11.130402 | \$4,118.25 |
| 2023 | \$1,650,000 | \$1,174,400 | \$475,600 | 11.405082 | \$5,424.26 |
| 2024 | \$1,650,000 | \$960,000 | \$690,000 | 11.823282 | \$8,158.06 |
| 2025 | \$1,650,000 | \$968,000 | \$682,000 | 11.575705 | \$7,894.63 |
| | | | | | \$30,115.23 |

County Total: \$150,196.81



MEMO

TO: Department Heads & Deputies
FROM: Jackson D. Bailey II, County Administrator
SUBJECT: Remote Work Reporting to Standing Legislative Committees
DATE: Friday February 28, 2025

All,

Per the Remote Work Policy – Pilot Program:

“V. PROCEDURE; E. Department Heads are to file with the Chair of the Legislature and Chair of their Legislative Committee each newly approved Remote Work Agreement, changes to Remote Work Agreements, and the conclusion thereof.”

As the newly approved Remote Work Agreements have been received and filed for 2025, please prepare a list of all employees in your department who are approved for Remote Work and which (2) two days they are approved for, to be handed out and discussed at your upcoming March Committee Meetings. If the (2) days are flexible, please note that in your report.

This does not need to be included as a formalized agenda item but should be discussed under “Other” as an expectation set forth by the Tioga County Legislature.

Please contact me if you have any questions.

Treasurer's Office Remote Work Employees:

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.