

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 January 13th, 2026 AT 10:30AM

APPROVAL OF MINUTES: Minutes of December 9th, 2025 Finance Committee

FINANCIAL: YTD Budget Report

OLD BUSINESS: Drescher & Malecki (auditors) on-site

NEW BUSINESS: 2024 Foreclosure Advertising

: Review of data and trend chart 2025 Occupancy Tax Collections

: Review of data and trend chart 2025 Community College Chargeback costs

PERSONNEL: New position request

RESOLUTIONS/PROCLAMATIONS:

A15- AUTHORIZE CONTRACT FOR PROFESSIONAL SERVICE- AUDITING SERVICES

A16- AUTHORIZE CONTRACT FOR PROFESSIONAL SERVICE- CONSULTING

EXECUTIVE SESSION:

ADJOURNMENT:

Treasurer

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James P. McFadden Treasurer Katie Chandler Deputy Treasurer Laura Schurter Chief Accountant



FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE December 9th, 2025 AT 10:30AM

ATTENDANCE:

Legislators: Monell, Sauerbrey, Roberts, Brown, Standinger, Ciotoli, Flesher, Aronstam, Bunce

Staff: McFadden, DeWind, Haskell, Schurter, Parke, Holbrook, Bailey, Chandler, Graven, Cline

APPROVAL OF MINUTES: Minutes of November 12th Finance Committee were read and a motion to approve by Legislator Bunce, seconded by Legislator Flesher and unanimously carried.

FINANCIAL: YTD budget was presented; Treasurer McFadden reported no surprises and that it had been a good year revenue wise.

OLD BUSINESS: The Treasurer reported that the list of 900 2025 delinquent tax parcels have been listed in three newspapers.

: The current auditing service contract for Tioga County will expire at the end of the year. Treasurer McFadden requested proposals from firms, and three 5-year proposals were received. Treasurer McFadden shared a comparison and reported that Drescher & Malecki would be awarded the new contract.

NEW BUSINESS: The 2025-26 School Return Tax spreadsheet was reviewed. Overall, return taxes were up 4.9% over last year, with some schools seeing a 10% increase, for a total return of 3.5M dollars. The County will have to pay the school districts by the end of March 2026.

: 2025 Village returns totaled 644K, up 14% over last year. Payments will go out at the end of March.

: Treasurer McFadden shared the status of the Treasurer's Office strategic plan.

PERSONNEL: The temporary Accounting Associate III position has been filled.

RESOLUTIONS: None

ADJOURN: 11:13pm



TIOGA COUNTY, NEW YORK

Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2025-12

ACCOUNTS FOR:		ORIGINAL	TRANSFRS/	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
General Fund		APPROP	ADJUSTMTS	BUDGET			BUDGET	USE/COI
A1325 Treasurer								
A1325 410810	Pilot	-130,387	0	-130,387	-86,750.90	.00	-43,635.61	66.5%*
A1325 410811	IDA PILOT	-2,247,321	0	-2,247,321	-2,262,030.40	.00	14,709.51	100.7%
A1325 410900	Int & Pen	-825,000	0	-825,000	-1,015,352.59	.00	190,352.59	123.1%
A1325 41131	Occ Tax	-14,000	0	-14,000	-12,839.29	.00	-1,160.71	91.7%*
A1325 412300	Treas Fee	-22,000	0	-22,000	-24,261.23	.00	2,261.23	110.3%
A1325 412301	Treas Fee	-70,000	0	-70,000	-87,900.00	.00	17,900.00	125.6%
A1325 412350	Tax Advt	-25,000	0	-25,000	-29,610.00	.00	4,610.00	118.4%
A1325 424010	Int & Earn	-1,100,000	0	-1,100,000	-1,984,036.60	.00	884,036.60	180.4%
A1325 426900	Ttasc	-45,000	0	-45,000	-45,000.00	.00	.00	100.0%
A1325 510010	Salary Ft	413,456	41,489	454,945	441,445.47	.00	13,499.98	97.0%
A1325 510020	Salary Pt	7,500	6,000	13,500	12,334.14	.00	1,165.86	91.4%
A1325 510030	Salary Ot	1,500	500	2,000	1,778.00	.00	222.00	88.9%
A1325 510050	Salary Oth	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 Eq	1,500	-33	1,467	1,440.61	.00	26.39	98.2%
A1325 540040	Books	1,200	465	1,665	1,661.39	.00	3.61	99.8%
A1325 540070	Car Maint	500	0	500	.00	.00	500.00	.0%
A1325 540140	Cont Sys	125,000	-2,500	122,500	121,885.00	.00	615.00	99.5%
A1325 540180	Dues	1,000	0	1,000	655.00	.00	345.00	65.5%
A1325 540220	Auto Fuel	1,200	0	1,200	112.54	87.46	.00	100.0%
A1325 540320	Leased Eq	1,200	-500	700	220.47	.00	479.53	31.5%
A1325 540330	Legal Fees	300	-300	0	.00	.00	.00	.0%
A1325 540350	Off Eq Mnt	500	0	500	425.00	.00	75.00	85.0%
A1325 540390	Mileage	100	0	100	.00	.00	100.00	.0%
A1325 540420	Office Sup	1,500	0	1,500	1,195.26	.00	304.74	79.7%
A1325 540480	Postage	5,500	0	5,500	4,881.92	.00	618.08	88.8%
A1325 540485	Printpaper	2,500	500	3,000	2,919.74	.00	80.26	97.3%
A1325 540590	Serv Rnd	13,000	1,535	14,535	12,482.91	.00	770.38	94.7%
A1325 540630	Stat Sup	100	0	100	.00	.00	100.00	.0%
A1325 540660	Telephone	600	0	600	324.65	.00	275.35	54.1%
A1325 540733	Train Oth	3,500	800	4,300	3,949.04	.00	350.96	91.8%
A1325 581088	St Ret	48,131	5,997	54,128	46,917.24	.00	7,210.51	86.7%
A1325 583088	Social Sec	30,578	3,589	34,167	33,831.57	.00	335.33	99.0%
A1325 584088	Work Comp	8,365	1,111	9,476	9,482.91	.00	-7.21	100.1%*
A1325 585088	Unemp Ins	0	4,937	4,937	4,754.01	.00	182.85	96.3%
A1325 585588	Disab Ins	408	57	465	379.62	.00	85.28	81.7%
A1325 586088	Health Ins	153,613	29,590	183,203	176,417.30	.00	6,785.28	96.3%
A1325 588988	Eap	112	13	125	124.97	.00	-.09	100.1%*
TOTAL Treasurer		-3,654,934	91,782	-3,563,152	-4,667,728.01	1,369.17	1,103,206.46	131.0%



TIOGA COUNTY, NEW YORK

Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2025 12

ACCOUNTS FOR:		ORIGINAL	TRANSFRS/	REVISED	YTD	ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
A General Fund		APPROP	ADJUSTMTS	BUDGET				BUDGET	USE/COL
AL362 Tax Advertising And Expenses									
AL362 412300	Treas Fee	0	0	0	-17,880.00		.00	17,880.00	100.0%
AL362 540010	Advertisin	20,000	0	20,000	18,018.84		.00	1,981.16	90.1%
AL362 540330	Legal Fees	5,000	-3,000	2,000	.00		.00	2,000.00	.0%
AL362 540480	Postage	12,000	0	12,000	11,121.42		.00	878.58	92.7%
AL362 540485	Printpaper	3,000	0	3,000	2,780.17		.00	219.83	92.7%
TOTAL Tax Advertising And Expenses		40,000	-3,000	37,000	14,040.43		.00	22,959.57	37.9%
TOTAL General Fund		-3,614,934	88,782	-3,526,152	-4,653,687.58		1,369.17	1,126,166.03	131.9%
TOTAL REVENUES		-4,478,707	0	-4,478,707	-5,565,661.01		.00	1,086,953.61	
TOTAL EXPENSES		863,773	88,782	952,555	911,973.43		1,369.17	39,212.42	



TIOGA COUNTY, NEW YORK

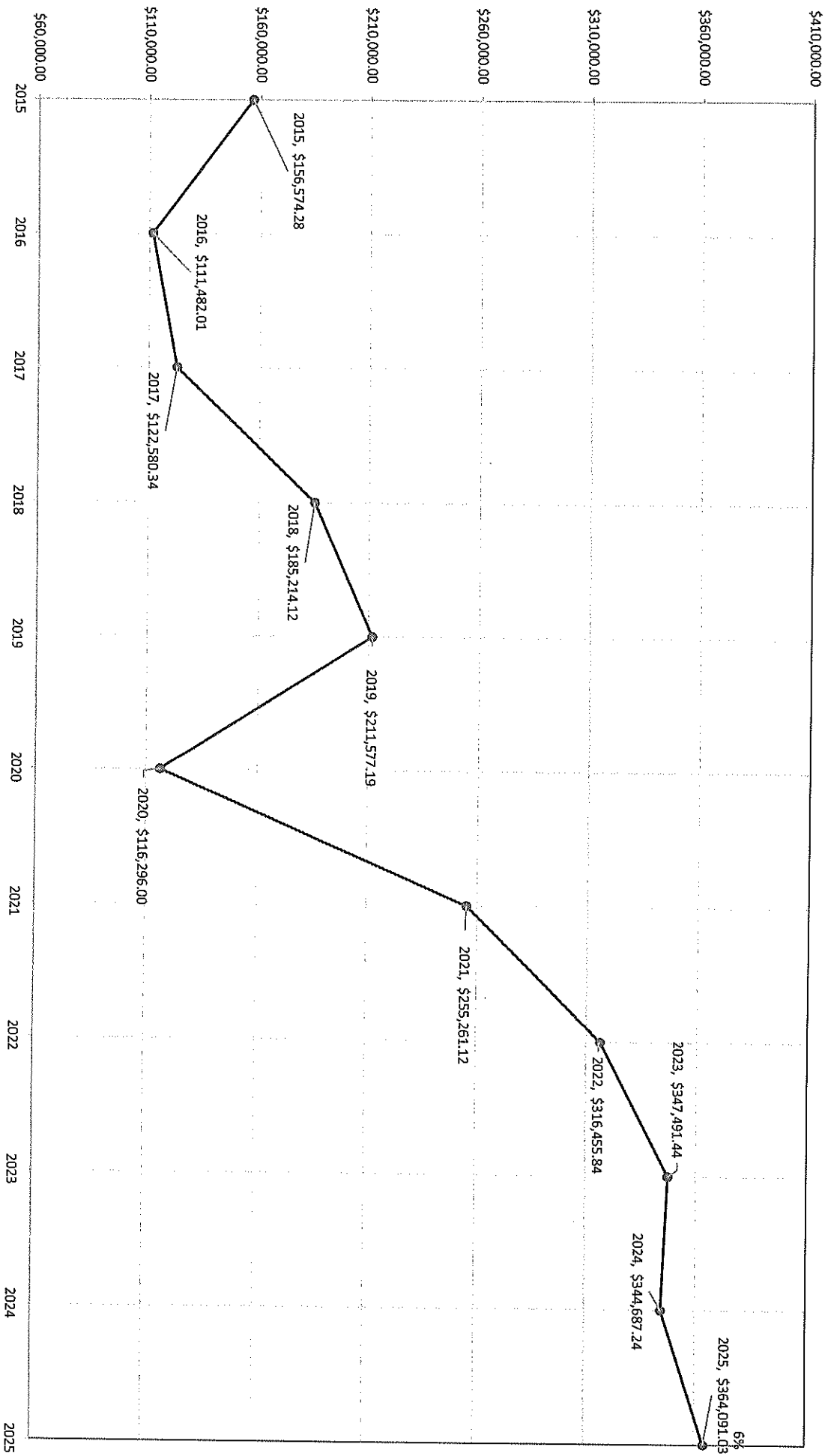
Tioga County
TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2025-12

	ORIGINAL	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
	APPROP						
GRAND TOTAL	-3,614,934	88,782	-3,526,152	-4,653,687.58	1,369.17	1,126,166.03	131.9%

** END OF REPORT - Generated by Chandler, Katie **

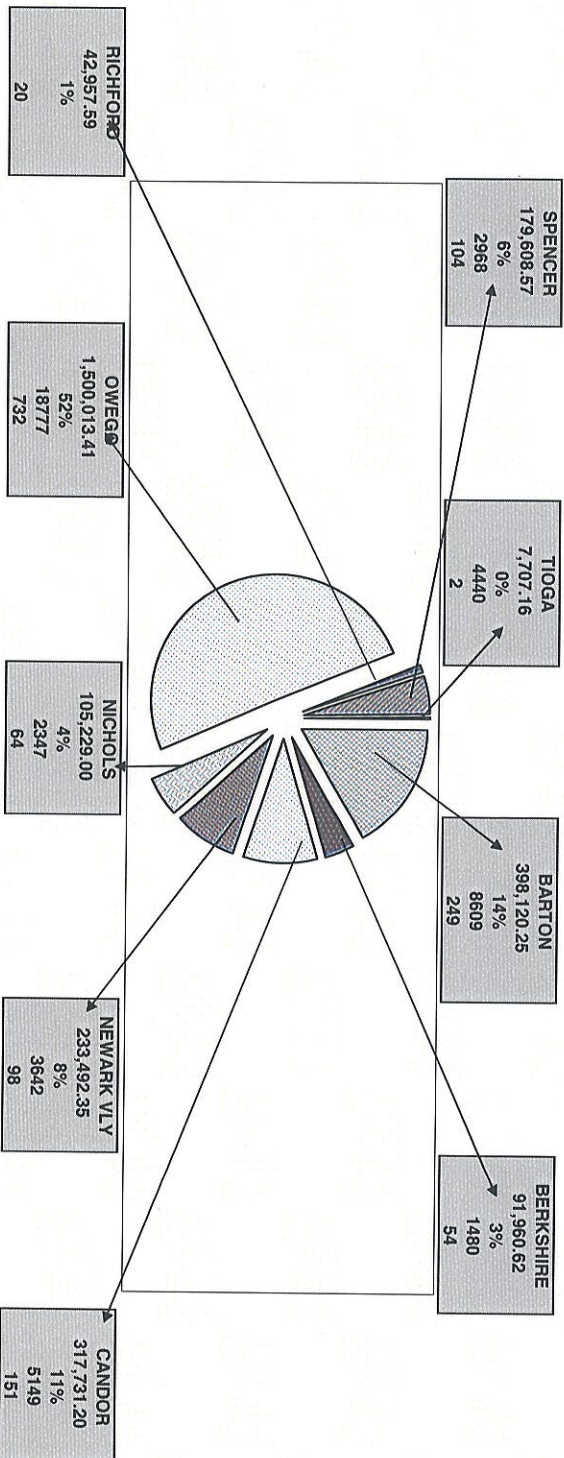
OCCUPANCY TAX TREND —●— OCCUPANCY TAX



2025 College Chargebacks

1/1/2025	BARTON	BERKSHIRE	CANDOR	NEWARK VLY	NICHOLS	OWEGO	RICHFORD	SPENCER	TIOGA	TOTALS
BROOME	\$ 73,322.48	\$ 32,291.65	\$ 41,014.14	\$ 96,044.93	\$ 20,976.66	\$ 831,229.15	\$ 12,511.65	\$ 13,219.15	\$ 5,325.83	\$ 1,125,935.64
CORNING	\$ 122,021.40	-	-	\$ 2,182.40	\$ 5,542.00	\$ 8,795.20	\$ 561.60	\$ 38,016.40	-	\$ 177,119.00
OTHERS	\$ 31,738.65	\$ -	\$ 10,426.66	\$ 39,135.34	\$ 10,105.98	\$ 109,887.82	-	\$ 17,155.67	-	\$ 218,450.12
TOMPKINS	\$ 171,037.72	\$ 59,668.97	\$ 266,290.40	\$ 96,129.68	\$ 68,604.36	\$ 550,101.24	\$ 29,884.34	\$ 111,217.35	\$ 2,381.33	\$ 1,355,315.39
TOTALS	398,120.25	91,960.62	317,731.20	233,492.35	105,229.00	1,500,013.41	42,957.59	179,608.57	7,707.16	2,876,820.15

1/1/2025	BARTON	BERKSHIRE	CANDOR	NEWARK VLY	NICHOLS	OWEGO	RICHFORD	SPENCER	TIOGA	TOTALS
CHARGEBACK	398,120.25	91,960.62	317,731.20	233,492.35	105,229.00	1,500,013.41	42,957.59	179,608.57	7,707.16	2,876,820.15
PERCENTAGE	14%	3%	11%	8%	4%	52%	1%	6%	0%	100%
POPULATION	8609	1480	5149	3642	2347	18777	1043	2968	4440	48,455
STUDENTS	249	54	151	98	64	732	20	104	2	1,474

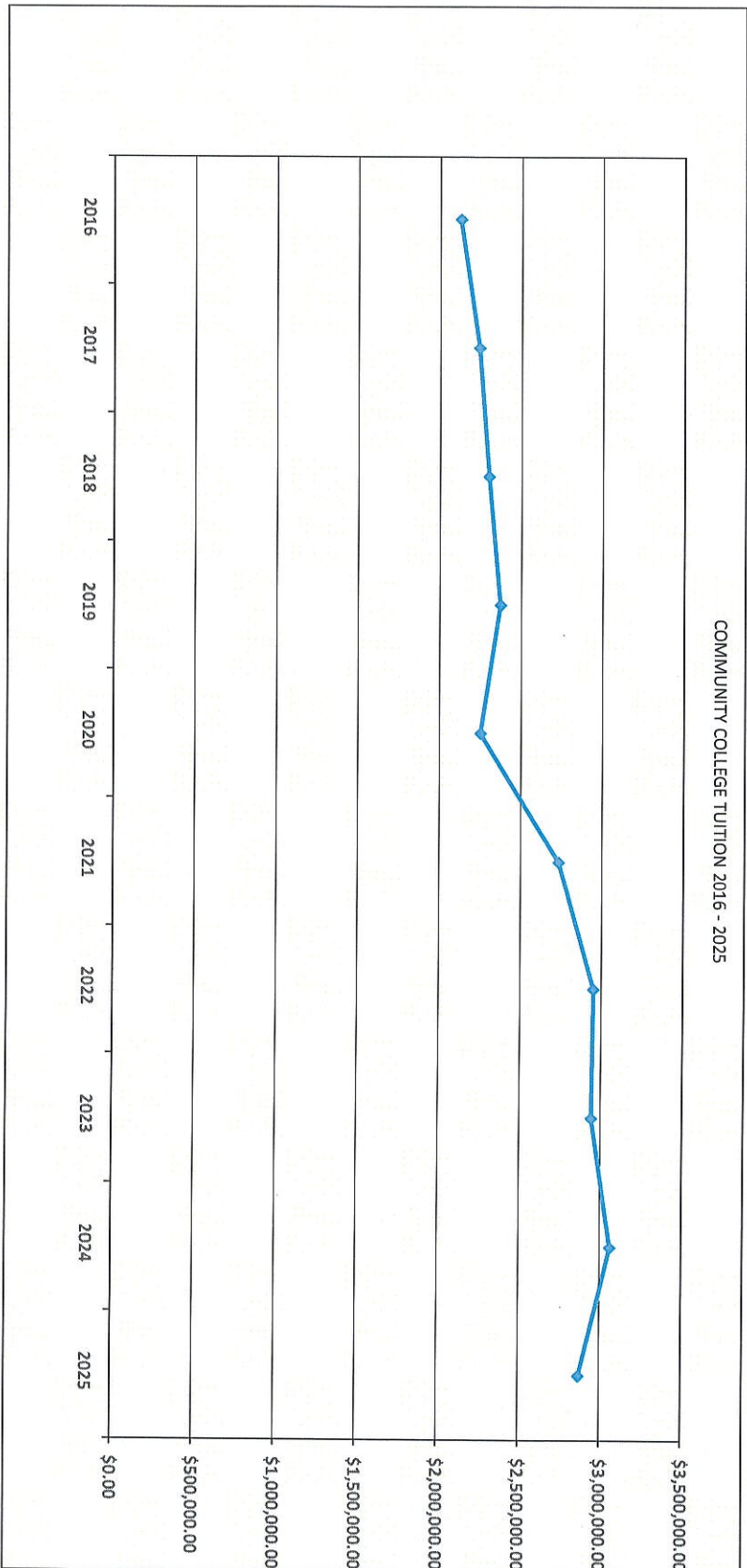


1/1/2026	Student Count by Town									
College	BARTON	BERKSHIRE	CANDOR	NV	NICHOLS	OWEGO	RICHFORD	SPENCER	TIOGA	TOTAL
Broome	22	18	18	34	10	324	6	4		437
Corning	87	0	0	1	3	5	1	29		126
Others	16	0	6	5	7	33	0	6		73
TC3	124	36	127	58	44	370	13	65	1	838
TOTALS	249	54	151	98	64	732	20	104	2	1474

CB YR	BARTON	BERKSHIRE	CANDOR	NEWMARK VLY	NICHOLS	OWEGO	RICHFORD	SPENCER	TIOGA	Annual Total
2016	313,711.12	67,644.64	252,764.61	197,605.73	96,389.86	906,011.99	34,123.32	124,336.65	138,132.37	2,130,920.29
2017	345,678.52	77,415.57	233,823.52	171,820.51	99,507.35	1,047,863.23	27,660.22	164,156.09	77,534.89	2,245,479.90
2018	398,852.80	88,749.17	259,908.99	149,280.00	94,607.40	1,104,230.50	34,747.22	153,238.17	21,974.62	2,305,588.87
2019	440,936.94	72,725.43	246,685.34	169,473.89	96,915.54	1,153,590.19	24,757.66	158,522.28	14,270.66	2,256,386.14
2020	429,764.01	64,400.97	246,577.44	189,571.03	92,041.97	1,044,925.00	25,812.66	148,276.08	13,016.98	2,256,386.14
2021	461,778.68	66,628.58	302,204.40	212,323.02	128,085.34	1,370,695.70	34,164.31	149,433.44	14,403.51	2,739,776.98
2022	467,325.19	88,385.81	295,877.00	224,147.93	122,706.99	1,556,887.13	33,014.86	151,947.96	17,343.44	2,957,636.31
2023	494,551.04	111,046.31	281,524.61	238,863.63	153,476.18	1,486,969.88	28,786.52	144,420.18	8,675.28	2,948,313.63
2024	441,461.72	101,897.92	291,057.31	233,660.10	132,248.19	1,635,578.38	40,589.79	182,831.51	7,148.79	3,066,473.71
2025	398,120.25	91,960.62	317,731.20	233,492.35	105,229.00	1,500,013.41	42,957.59	179,608.57	7,707.16	2,876,820.15

Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	\$2,130,920.29	\$ 2,245,479.90	\$ 2,305,588.87	\$ 2,377,877.93	\$2,256,386.14	\$2,739,716.98	\$2,957,636.31	\$2,948,313.63	\$3,066,473.71	\$2,876,820.15

COMMUNITY COLLEGE TUITION 2016 - 2025



REFERRED TO: FINANCE COMMITTEE

RESOLUTION NO. -26 AUTHORIZE CONTRACT FOR
PROFESSIONAL SERVICE- AUDITING SERVICES
TREASURER'S OFFICE

WHEREAS: Legislative approval is required to contract for professional services; and

WHEREAS: The County of Tioga requires the services of an independent certified public accounting firm to perform the annual audit of the County's financial statements and related services; and

WHEREAS: The County's current auditing contract expired on December 31, 2025; and

WHEREAS: The County Treasurer solicited and received quotes for professional auditing services for a new contract term; and

WHEREAS: The proposal submitted by Drescher & Malecki LLP represents the best value to the County and is in the County's best interest; therefore be it

RESOLVED: That the Tioga County Legislature authorizes the Treasurer's Office to contract with Drescher & Malecki LLP to provide professional auditing services for the County for the term of January 1, 2026 through December 31, 2029, at a cost not to exceed \$266,915 for proposed services.

REFERRED TO:

FINANCE COMMITTEE

RESOLUTION NO. -26

AUTHORIZE CONTRACT FOR
PROFESSIONAL SERVICE- CONSULTING
TREASURER'S OFFICE

WHEREAS: Legislative approval is required to contract for professional services; and

WHEREAS: County Treasurer Roberts has determined a need to contract with the past Treasurer McFadden for expert guidance and counsel on all matters concerning the duties of the Treasurer and functions of the Treasurer's Office; therefore be it

RESOLVED: That the Tioga County Legislature authorizes Treasurer Roberts to contract with James P. McFadden for consulting services at the rate of \$125.00 per hour, not to exceed \$15,000, retroactive to January 2nd, 2026.