

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.gov](http://www.TiogaCountyNY.gov)

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



## FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE

January 13<sup>th</sup>, 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:**

TIoga County, New York

## 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 9<sup>th</sup>, 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**  
**TREASURER YEAR-TO-DATE BUDGET REPORT**

FOR 2025-12

ACCOUNTS FOR: A General Fund	ORIGINAL APPROP.	TRANSFS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT. USE/COL
<b>Al1325 Treasurer</b>							
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 411131 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	100.00	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	0	.00	.00	.00	.00	.0%
A1325 520050 Calculator	-160	0	.00	.00	.00	.00	.0%
A1325 520070 Chairs	250	193	443	434.24	.00	8.76	98.0%
A1325 520200 Office Eq	1,500	1,33	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	.00	.00	.00	500.00	0.0%
A1325 540140 Cont Svcs	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	200	112.54	.00	100.00	100.0%
A1325 540320 Leased Eq	-500	700	700	220.47	.00	479.53	31.5%
A1325 540330 Legal Fees	300	0	.00	.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	0.0%
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 Printer	2,500	1,500	3,000	2,919.74	1,281.71	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	0.0%
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 561088 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	33.33	99.0%
A1325 584088 Work Comp	8,365	1,111	9,476	9,482.91	.00	-7.21	100.1%
A1325 585088 Unemp Ins	4,937	4,937	4,754.01	4,754.01	.00	187.85	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	6,783.28	96.3%
A1325 588988 Edp	112	13	125	124.97	.00	-.09	100.1%
<b>TOTAL Treasurer</b>	<b>-3,654,934</b>	<b>91,782</b>	<b>-3,563,152</b>	<b>-4,667,728.01</b>	<b>1,369.17</b>	<b>1,103,206.46</b>	<b>131.0%</b>



# TIOGA COUNTY, NEW YORK

## TIoga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2025 12

ACCOUNTS FOR General Fund	ORIGINAL APPROP.	TRANSFRS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>A1362 Tax Advertising And Expenses</b>							
A1362 412300 Treas Fee	0	0	0	-17,880.00	.00	17,880.00	100.0%
A1362 540010 Advertising	20,000	0	20,000	18,018.84	.00	1,981.16	90.1%
A1362 540330 Legal Fees	5,000	-3,000	2,000	.00	.00	2,000.00	0.0%
A1362 540480 Postage	12,000	0	12,000	11,121.42	.00	878.58	92.7%
A1362 540485 Printpaper	3,000	0	3,000	2,780.17	.00	219.83	92.7%
<b>TOTAL Tax Advertising And Expenses</b>	<b>40,000</b>	<b>-3,000</b>	<b>37,000</b>	<b>14,040.43</b>	<b>.00</b>	<b>22,959.57</b>	<b>37.9%</b>
<b>TOTAL General Fund</b>	<b>-3,614,934</b>	<b>88,782</b>	<b>-3,526,152</b>	<b>-4,653,687.58</b>	<b>1,369.17</b>	<b>1,126,166.03</b>	<b>131.9%</b>
<b>TOTAL REVENUES</b>	<b>-4,478,707</b>	<b>88,782</b>	<b>-4,478,707</b>	<b>-5,565,661.01</b>	<b>1,369.00</b>	<b>1,086,953.61</b>	
<b>TOTAL EXPENSES</b>	<b>863,773</b>		<b>952,555</b>	<b>911,973.43</b>		<b>39,212.42</b>	

 TIOGA COUNTY, NEW YORK

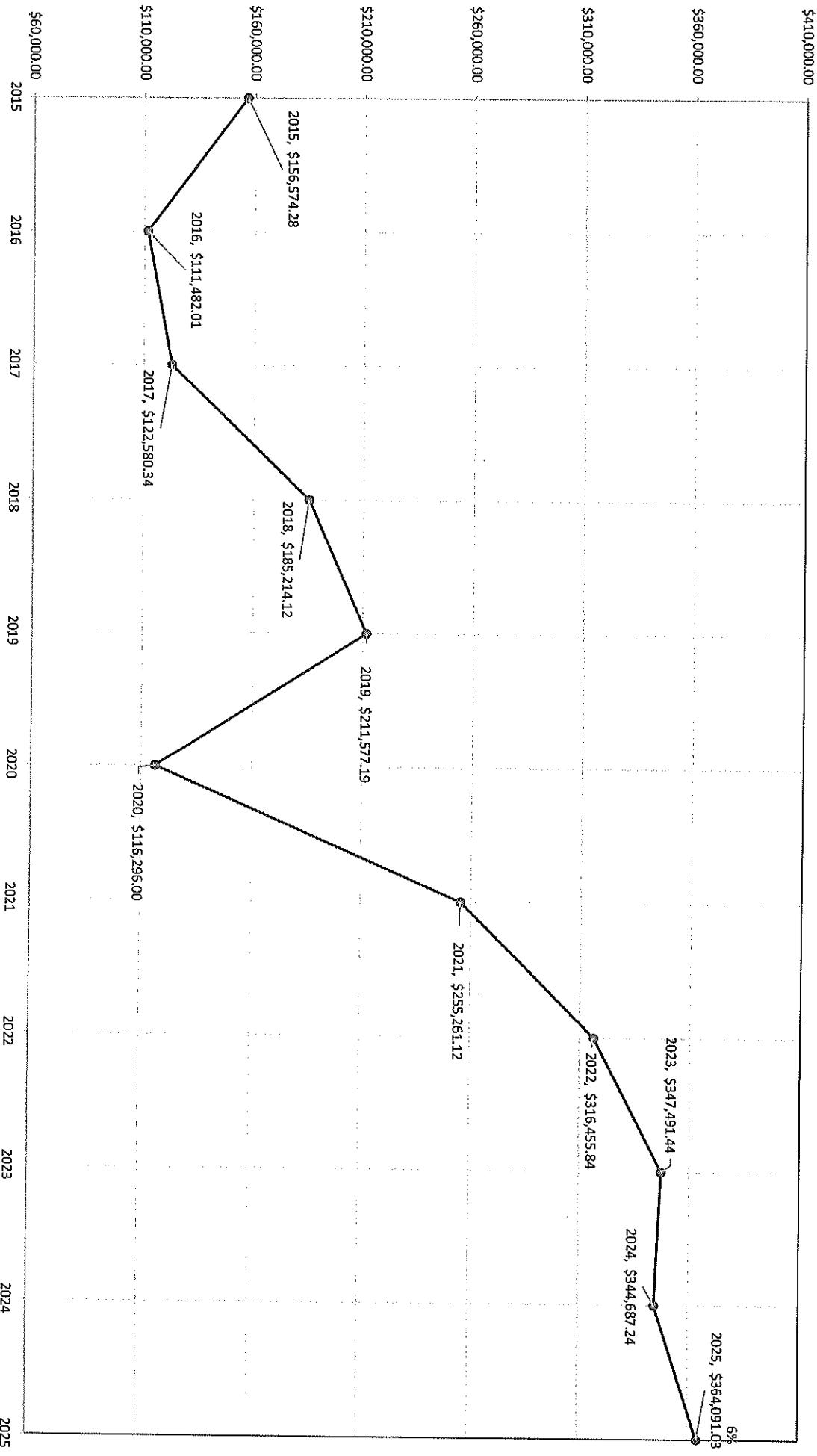
**Tioga County  
TREASURER YEAR-TO-DATE BUDGET REPORT**

FOR 2025-12

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT. USE/COL
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 \*\*

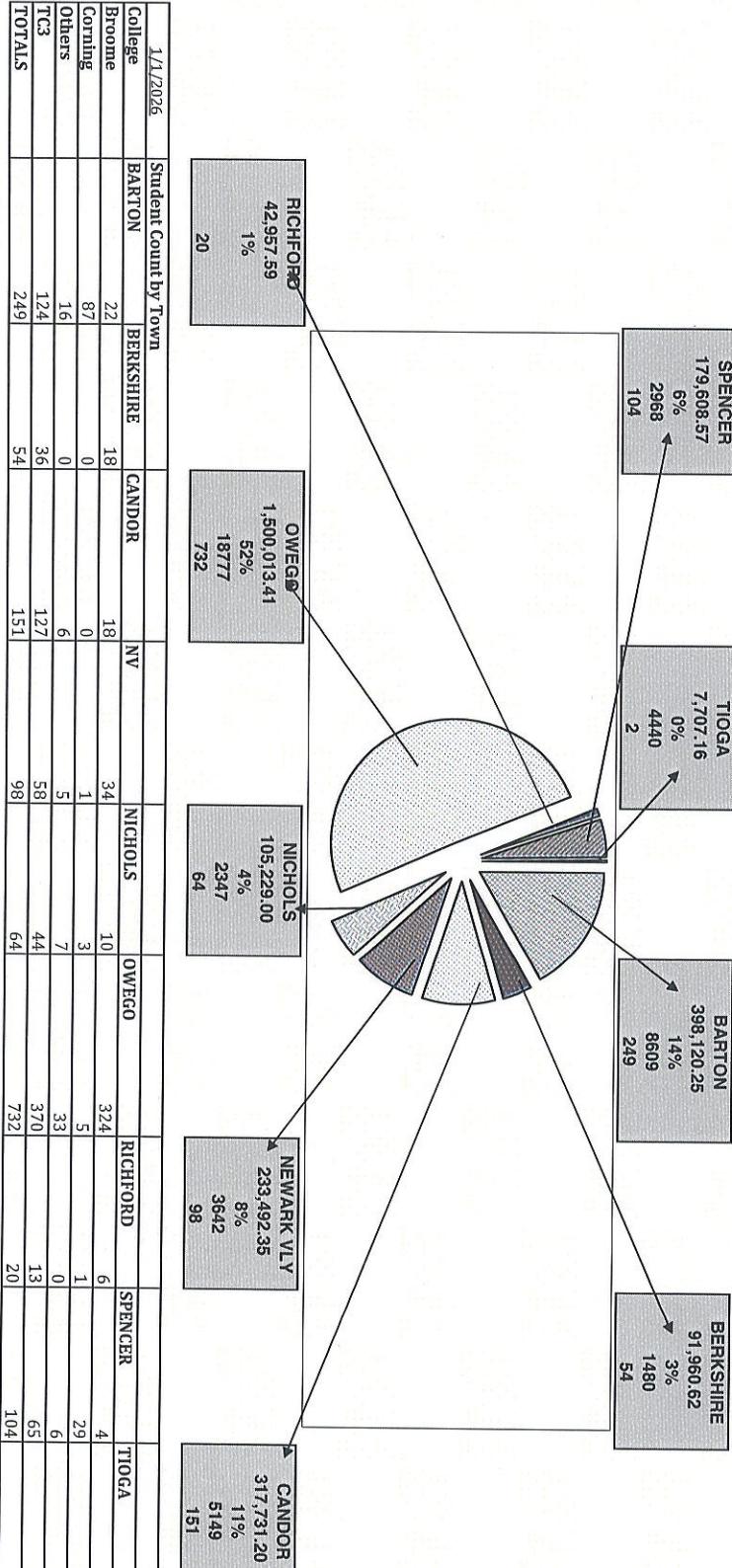
## OCCUPANCY TAX TREND



## 2025 College Chargebacks

1/1/2026	BARTON	BERKSHIRE	CANDOR	NEWARK VLY	NICHOLS	OWEGO	RICHFORD	SPENCER	TIOGA	TOTALS
BROOME	\$ 73,322.48	\$ 32,291.65	\$ 41,014.14	\$ 96,049.93	\$ 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
<b>TOTALS</b>	<b>398,120.25</b>	<b>91,960.62</b>	<b>317,731.20</b>	<b>233,492.35</b>	<b>105,229.00</b>	<b>1,500,013.41</b>	<b>42,957.59</b>	<b>7,707.16</b>	<b>2,876,820.15</b>	

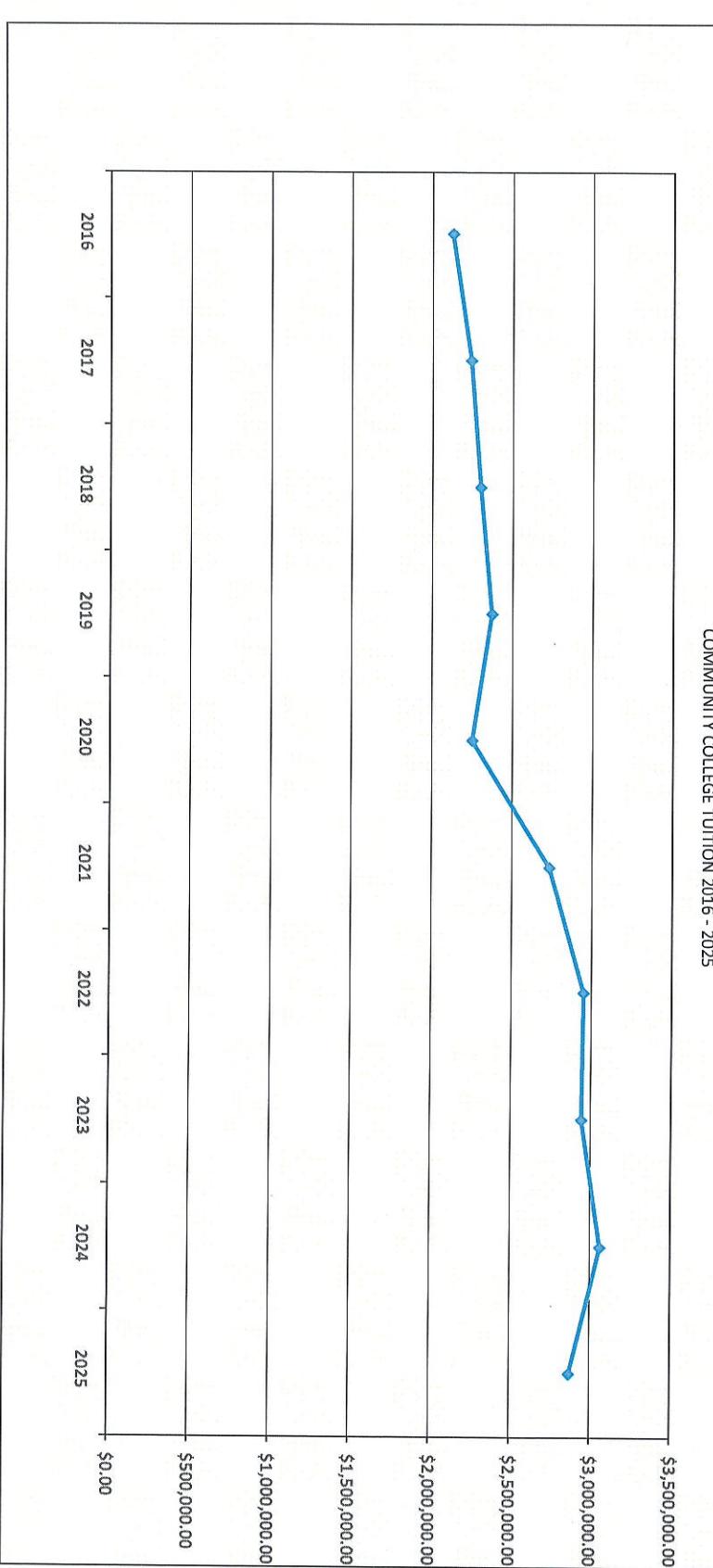
1/1/2026	BARTON	BERKSHIRE	CANDOR	NEWARK VLY	NICHOLS	OWEGO	RICHFORD	SPENCER	TIOGA	TOTALS
CHARGEBACK PERCENTAGE	398,120.25 14%	91,960.62 3%	317,731.20 11%	233,492.35 8%	105,229.00 4%	1,500,013.41 52%	42,957.59 1%	7,707.16 6%	2,876,820.15 100%	
POPULATION STUDENTS	8609 249	1480 54	5149 151	3642 98	2347 64	18777 732	1043 20	2968 104	4440 2	48,455 1,474
<b>TOTALS</b>	<b>398,120.25</b>	<b>91,960.62</b>	<b>317,731.20</b>	<b>233,492.35</b>	<b>105,229.00</b>	<b>1,500,013.41</b>	<b>42,957.59</b>	<b>7,707.16</b>	<b>2,876,820.15</b>	



CB.YR	BARTON	BERKSHIRE	CANDOR	NEWARK MLY	NICHOLS	OWEGO	RICHFORD	SPENCER	TIoga	Annual Total
2016	313,711.12	67844.64	252,764.61	197,605.73	96,339.86	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	1,047,983.23	27,660.22	164,156.09	77,534.89	2,245,479.90
2018	398,528.80	88,749.17	149,280.00	259,908.99	1,104,230.50	194,607.40	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	2,377,877.93
2020	428,764.01	64,400.97	189,571.03	92,041.97	1,044,925.00	25,812.66	148,276.08	130,169.98	2,256,386.14	
2021	461,778.68	66,628.58	302,204.40	212,323.02	128,085.34	1,370,895.70	34,194.31	149,433.44	14,403.51	
2022	467,325.19	88,385.81	295,877.00	224,479.93	122,706.99	33,014.86	151,947.96	17,343.44	2,739,716.98	
2023	494,551.04	111,046.31	281,524.61	238,863.63	153,476.18	1,486,969.88	28,786.52	8675.28	2,957,636.31	
2024	441,461.72	101,887.92	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	317,773.120	233,492.35	105,229.00	1,500,013.41	42,957.59	179,608.57	7,707.16	2,876,920.15

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	\$2,948,313.63	\$3,066,473.71	\$2,876,920.15	

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.