

Treasurer

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827



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

FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE June 9 AT 10:30AM

APPROVAL OF MINUTES: Minutes of May 12, 2026, Finance Committee

FINANCIAL: YTD Budget Report

OLD BUSINESS: There are 140 parcels with a delinquent 2024 tax status. Higher than normal.

: Foreclosure Auctions based on delinquent tax year. 9 Surplus pay outs to date.

: Laura Schurter (Chief Account) and I attended the 2026 NYSAC Finance School

: Return to our office. Shout out to Buildings and Grounds for their amazing work

NEW BUSINESS: Final occupancy numbers for 2025 were shared. Total collections were up from 2024 by 6.43% due to increase in short term State rental law

: Update on Public Improvement (Serial) Bond Payments

: Monthly Sales Tax Totals

: Statement of Investments

: Auditors from Drescher and Malecki on site Tuesday through Thursday during the first 3 weeks in June

PERSONNEL: Assistant Payroll Coordinator Tabitha Campbell started on June 1

: Summer Intern Julia Ferencik started June 1

: Remote work currently 2 employees as needed

RESOLUTIONS/PROCLAMATIONS: None

EXECUTIVE SESSION: None

ADJOURNMENT:

Treasurer

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE May 12th, 2026, AT 10:30AM

ATTENDANCE:

Legislators: Monell, Ciotoli, Rose, Cantella, Aronstam, Brown, Standinger, Bunce
Staff: Roberts, Schurter, Parke, DeWind, Freyvogel, Haskell, Holbrook, Bailey, Nickels, Humes, I. Graven, Hammond, McCann
Absent: Flesher

APPROVAL OF MINUTES: Minutes of April 14th, 2026, Finance Committee were read and a motion to approve by Legislator Ciotoli, seconded by Legislator Rose and unanimously carried.

OLD BUSINESS: There are 176 parcels with a delinquent 2024 tax status. It is hoped that this number will lower significantly over the next few months.

NEW BUSINESS: The annual State Single Audit is scheduled for June 2, 3, 4 & June 9, 10, 11.

PERSONNEL: Offer for Assistant Payroll Coordinator was accepted, and candidate will start June 1.

RESOLUTIONS/PROCLAMATIONS:

- AUTHORIZE APPOINTMENT OF ASSISTANT PAYROLL COORDINATOR – TREASURER’S OFFICE

EXECUTIVE SESSION: Motion by Legislator Cantella, seconded by Legislator Ciotoli to move into Executive Session to discuss proposed property acquisition and litigation matters at 11:15 a.m. with Treasurer Roberts, Paralegal Humes, County Attorney DeWind, County Administrator Bailey, and Legislative Clerk Haskell remaining in attendance. Treasurer Roberts and Paralegal Humes departed the meeting at 11:23 a.m.

Legislator Clotoli motioned, seconded by Legislator Brown to adjourn Executive Session at 11.41 a.m.

ADJOURNMENT: 11:41 AM



TIOGA COUNTY, NEW YORK

Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2026-05

	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
Al325 Treasurer							
Al325 410810	-122,648.99	.00	-122,648.99	-35,617.33	.00	-87,031.66	29.0%*
Al325 410811	-2,277,544.05	.00	-2,277,544.05	-2,106,787.03	.00	-170,757.02	92.5%*
Al325 410900	-850,000.00	.00	-850,000.00	-494,126.18	.00	-355,873.82	58.1%*
Al325 411131	-14,000.00	.00	-14,000.00	.00	.00	-14,000.00	.0%*
Al325 412300	-22,000.00	.00	-22,000.00	-11,370.77	.00	-10,629.23	51.7%*
Al325 412301	-70,000.00	.00	-70,000.00	-33,000.00	.00	-37,000.00	47.1%*
Al325 412350	-30,000.00	.00	-30,000.00	-14,420.00	.00	-15,580.00	48.1%*
Al325 424010	-1,000,000.00	.00	-1,000,000.00	-1,046,952.89	.00	-59,360.57	104.7%*
Al325 424010	-75,000.00	.00	-75,000.00	-15,639.43	.00	-50,000.00	20.9%*
Al325 426900	-50,000.00	.00	-50,000.00	.00	.00	-50,000.00	.0%*
Al325 510010	504,067.00	.00	504,067.00	186,746.73	.00	317,320.27	37.0%*
Al325 510020	7,500.00	.00	7,500.00	.00	.00	7,500.00	.0%*
Al325 510030	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%*
Al325 510050	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%*
Al325 520050	1,160.00	.00	1,160.00	.00	.00	1,160.00	.0%*
Al325 520070	500.00	.00	500.00	.00	.00	500.00	.0%*
Al325 520090	1,250.00	.00	1,250.00	1,888.96	.00	21.02	98.9%*
Al325 520200	1,200.00	.00	1,200.00	.00	.00	1,200.00	.0%*
Al325 540040	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%*
Al325 540070	500.00	.00	500.00	.00	.00	500.00	.0%*
Al325 540140	140,000.00	.00	140,000.00	56,597.53	55,025.00	28,377.47	79.7%*
Al325 540180	1,000.00	.00	1,000.00	560.00	.00	440.00	56.0%*
Al325 540220	1,200.00	.00	1,200.00	.00	200.00	.00	100.0%*
Al325 540320	1,200.00	.00	1,200.00	.00	.00	1,200.00	.0%*
Al325 540330	300.00	.00	300.00	.00	.00	300.00	.0%*
Al325 540350	500.00	.00	500.00	.00	.00	500.00	.0%*
Al325 540390	100.00	.00	100.00	.00	.00	100.00	.0%*
Al325 540420	1,250.00	.00	1,250.00	557.52	.00	692.48	44.6%*
Al325 540480	5,750.00	.00	5,750.00	1,540.11	.00	4,209.89	26.8%*
Al325 540485	2,750.00	.00	2,750.00	285.91	.00	2,464.09	10.4%*
Al325 540590	14,000.00	.00	14,000.00	2,391.08	962.00	10,646.92	24.0%*
Al325 540630	100.00	.00	100.00	.00	.00	100.00	.0%*
Al325 540660	600.00	.00	600.00	75.61	.00	524.39	12.6%*
Al325 540733	4,000.00	.00	4,000.00	620.00	.00	3,380.00	15.5%*
Al325 581088	73,619.00	.00	73,619.00	21,523.52	.00	52,095.48	29.2%*
Al325 583088	39,531.00	.00	39,531.00	13,592.40	.00	25,938.60	34.4%*
Al325 584088	9,322.00	.00	9,322.00	3,929.10	.00	5,392.90	42.1%*
Al325 585588	446.00	.00	446.00	159.84	.00	286.16	35.8%*
Al325 586088	147,409.00	.00	147,409.00	87,333.73	.00	60,075.27	59.2%*
Al325 588988	120.00	.00	120.00	48.92	.00	71.08	40.8%*



TIOGA COUNTY, NEW YORK

Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2026-05

	ORIGINAL APPROP	TRANSFERS/ADJUSTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL Treasurer	-3,550,819.04	.00	-3,550,819.04	-3,380,062.67	56,187.00	-226,943.37	93.6%
TOTAL REVENUES	-4,511,193.04	.00	-4,511,193.04	-3,757,913.63	.00	-753,279.41	
TOTAL EXPENSES	960,374.00	.00	960,374.00	377,850.96	56,187.00	526,336.04	
A1362 Tax Advertising And Expenses							
A1362 540010 Advertisin	20,000.00	.00	20,000.00	12,623.80	7,376.20	.00	100.0%
A1362 540330 Legal Fees	5,000.00	.00	5,000.00	33.70	.00	4,966.30	.7%
A1362 540480 Postage	12,500.00	.00	12,500.00	9,406.21	.00	3,093.79	75.2%
A1362 540485 Printpaper	3,000.00	.00	3,000.00	2,086.41	.00	913.59	69.5%
TOTAL Tax Advertising And Exp	40,500.00	.00	40,500.00	24,150.12	7,376.20	8,973.68	77.8%
TOTAL EXPENSES	40,500.00	.00	40,500.00	24,150.12	7,376.20	8,973.68	
A1364 Expense of County Owned Property							
A1364 540140 Cont Sys	25,000.00	.00	25,000.00	59.04	.00	24,940.96	.2%
TOTAL Expense of County Owned	25,000.00	.00	25,000.00	59.04	.00	24,940.96	.2%
TOTAL EXPENSES	25,000.00	.00	25,000.00	59.04	.00	24,940.96	
GRAND TOTAL	-3,485,319.04	.00	-3,485,319.04	-3,355,853.51	63,563.20	-193,028.73	94.5%

** END OF REPORT - Generated by Roberts, Barbara **

Foreclosure Auctions based on Delinquent Tax Year

Tax Year	# of Properties Sold	Surplus Pay-outs as of 5/27/26	Balance to Pay out
2021	33	3 were paid out in 2024.	\$182,207.12
2022	16	3 were paid out in 2025, 1 was paid out in 2026.	\$243,694.10
2023	21	2 were paid out in 2026.	\$523,802.33
		Total of 9 Surplus Pay Outs to date	

**TIOGA COUNTY
OCCUPANCY TAX HOTEL / MOTEL ALLOCATION
2025**

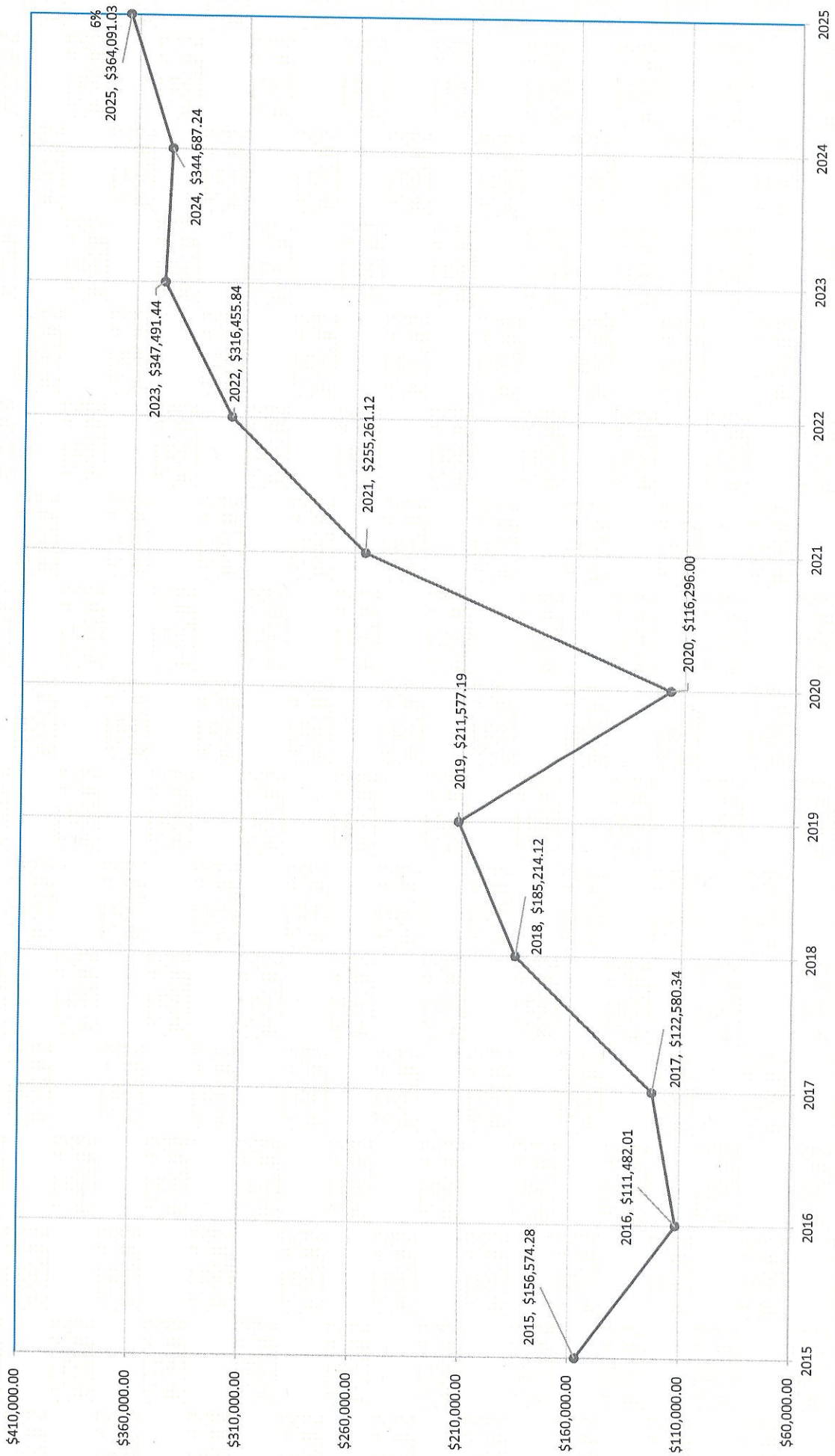
	AMOUNT	
Credits for Tax Received	\$ 360,535.74	
<i>Adjustments-</i>	\$ 3,555.29	
TOTAL (Should equal 2025 Occ. Tax Report)	\$ 364,091.03	
Tourism	\$ 273,068.27	75%
Economic Development	\$ 91,022.76	25%
	\$ 364,091.03	
HANDLING FEE CALCULATION		
Treasurer's Handling Fee (Tourism)	\$ 13,653.43	5%
Treasurer's Handling Fee (Economic Dev.)	\$ 4,551.14	5%
Total	\$ 18,204.57	
ECONOMIC DEVELOPMENT PORTION		
Tax On Hotel/Motel Room Occupa (Econ Dev)	\$ 86,471.62	
411130 Tourism	\$ 259,414.84	

RESERVE CONTRIBUTION

2025 Tourism Expense	\$ 170,000.00
2025 Tourism Revenue	\$ 259,414.84
2025 Reserve Contribution	\$ 89,414.84

OCCUPANCY TAX TREND

—●— OCCUPANCY TAX



County of Tioga
New York
\$9,000,000 Public Improvement (Serial) Bonds, 2010
Book Entry Only Bonds
Total Issue

Purpose: Reconstruction of Certain Bridges throughout the County

Dated: November 26, 2010

Principal Due: March 27, 2012-2030

Interest Due: March 27, 2011 and semi-annually thereafter

REGISTRAR: Cede & Co., New York, New York as Nominee of the Depository Trust Company

PAYING AGENT: County of Tioga New York

OPTIONAL REDEMPTION:

Tax-Exempt bonds maturing after March 27, 2020 will be callable on or after March 27, 2020 at par plus accrued interest

Taxable Bonds maturing through March 27, 2025 are subject to make a whole call

Taxable Bonds maturing after March 27, 2025 will be callable on or after March 27, 2020 at par plus accrued interest

	2026
Total Principal	570,000.00
Total Interest	210,829.89
Total MBBA Fee	5,129.50
Total MBBA Subsidy	80,746.11

Fiscal Year Ending December 31st	Balance Beginning Fiscal Year	Principal Due March 27th	Coupon Per Maturity	First Interest Payment Due March 27th	Second Interest Payment Due September 26th	Total Principal and Interest	March 27th MBBA Fee	September 26th MBBA Fee	Debt Service Payment to MBBA	March 27th MBBS Subsidy Pmt. To County	September 26th MBBA Subsidy Pmt. to County	Net Debt Service
2011	9,000,000	-	0.000%	193,719.39	278,955.92	472,675.31	3,437.50	4,950.00	481,062.81	58,570.63	84,341.71	338,150.47
2012	9,000,000	315,000	9.069%	278,955.92	274,230.92	868,186.84	4,950.00	4,776.75	877,913.59	84,341.71	84,341.71	709,230.17
2013	8,685,000	325,000	3.360%	274,230.92	268,949.67	868,180.59	4,776.75	4,598.00	877,555.34	84,341.71	84,341.71	708,871.92
2014	8,360,000	335,000	5.110%	268,949.67	260,574.67	864,524.34	4,413.75	4,598.00	873,536.09	84,341.71	84,341.71	704,852.67
2015	8,025,000	355,000	5.110%	260,574.67	251,699.67	867,274.34	4,413.75	4,218.50	875,906.59	84,341.71	84,341.71	707,223.17
2016	7,670,000	375,000	5.110%	251,699.67	242,324.67	869,024.34	4,218.50	4,012.25	877,255.09	84,341.71	84,341.71	708,571.67
2017	7,295,000	390,000	5.110%	242,324.67	232,574.67	864,311.34	4,012.25	3,797.75	872,709.34	84,341.71	84,341.71	704,025.92
2018	6,905,000	410,000	5.397%	232,574.67	221,736.67	856,709.34	3,797.75	3,572.25	871,681.34	84,341.71	81,073.41	706,266.22
2019	6,495,000	425,000	5.646%	221,736.67	209,972.67	847,326.14	3,572.25	3,338.50	863,620.09	84,341.71	76,956.01	705,590.67
2020	6,070,000	440,000	5.846%	209,972.67	197,353.47	836,640.84	3,338.50	3,096.50	855,761.14	81,073.41	72,539.29	704,265.84
2021	5,630,000	460,000	6.046%	197,353.47	183,700.67	811,054.14	3,096.50	2,843.50	846,994.14	72,539.29	67,760.81	706,694.04
2022	5,170,000	475,000	6.746%	183,700.67	167,940.17	785,446.74	2,843.50	2,582.25	832,066.59	67,760.81	62,244.64	702,061.14
2023	4,695,000	500,000	6.746%	167,940.17	151,350.17	755,446.74	2,582.25	2,307.25	824,175.84	62,244.64	56,438.14	705,497.06
2024	4,195,000	520,000	6.746%	151,350.17	134,096.57	725,446.74	2,307.25	2,021.25	809,775.24	56,438.14	50,399.38	702,957.72
2025	3,675,000	545,000	6.746%	134,096.57	116,013.47	695,446.74	2,021.25	1,721.50	798,852.79	50,399.38	44,070.29	704,383.12
2026	3,130,000	570,000	7.523%	116,013.47	94,886.42	680,899.89	1,721.50	1,408.00	784,029.39	44,070.29	36,675.82	703,283.28
2027	2,560,000	595,000	7.523%	94,886.42	72,832.74	662,719.16	1,408.00	1,080.75	765,207.91	36,675.82	28,957.04	699,575.05
2028	1,965,000	625,000	7.523%	72,832.74	49,667.11	647,499.85	1,080.75	737.00	749,317.60	28,957.04	20,849.07	699,511.49
2029	1,340,000	655,000	7.523%	49,667.11	25,389.53	730,056.64	737.00	376.75	731,170.39	20,849.07	11,425.29	698,896.03
2030	685,000	685,000	7.523%	25,389.53	-	710,389.53	376.75	-	710,766.28	11,425.29	-	699,340.99

TOTAL \$ 9,000,000.00 \$ 3,627,969.24 \$ 3,434,349.85 \$ 16,062,219.09 \$ 59,290.00 \$ 55,852.50 \$ 16,177,361.59 \$ 1,258,351.79 \$ 1,199,781.16 \$ 13,719,228.64

Tioga County
Monthly payments to Towns and Villages
for Sales Tax 2026

Municipality	Jan*	Feb*	Mar*	Apr*	May*	Jun*	Jul*	Aug*	Sept*	Oct*	Nov*	Dec*	Total YTD
Town of Barton	\$ 82,978.23	\$ 67,481.77	\$ 71,275.99	\$ 68,537.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,273.32
Village of Waverly	\$ 58,133.88	\$ 47,277.19	\$ 49,935.39	\$ 48,016.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203,363.17
Town of Berkshire	\$ 24,259.02	\$ 19,728.57	\$ 20,837.83	\$ 20,037.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,862.59
Town of Candor	\$ 77,230.12	\$ 62,807.14	\$ 66,338.53	\$ 63,789.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,165.36
Village of Candor	\$ 7,168.33	\$ 5,829.63	\$ 6,157.40	\$ 5,920.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,076.17
Town of Newark Valley	\$ 47,404.77	\$ 38,551.77	\$ 40,719.38	\$ 39,154.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,830.72
Village of Newark Valley	\$ 12,292.09	\$ 9,996.50	\$ 10,558.57	\$ 10,152.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,000.03
Town of Nichols	\$ 33,345.14	\$ 27,117.83	\$ 28,642.55	\$ 27,542.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,647.53
Village of Nichols	\$ 5,125.08	\$ 4,167.95	\$ 4,402.30	\$ 4,233.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,928.48
Town of Owego	\$ 265,845.24	\$ 216,197.76	\$ 228,353.67	\$ 219,579.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 929,976.23
Village of Owego	\$ 41,932.91	\$ 34,101.80	\$ 36,019.21	\$ 34,635.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,689.15
Town of Richford	\$ 17,096.05	\$ 13,903.30	\$ 14,685.04	\$ 14,120.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,805.18
Town of Spencer	\$ 38,416.12	\$ 31,241.79	\$ 32,998.38	\$ 31,730.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,386.77
Village of Spencer	\$ 10,233.05	\$ 8,321.99	\$ 8,789.91	\$ 8,452.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,797.12
Town of Tioga	\$ 72,777.07	\$ 59,185.71	\$ 62,513.47	\$ 60,111.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,587.75
Total Distributed	\$ 794,237.10	\$ 645,910.70	\$ 682,227.62	\$ 656,014.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,778,389.57
County Retained	\$ 1,588,712.50	\$ 1,292,015.20	\$ 1,364,659.92	\$ 1,312,225.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,557,612.74
1/2% Capital	\$ 352,274.77	\$ 284,122.72	\$ 306,835.04	\$ 302,386.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,245,619.48
1/2% Discretionary	\$ 352,274.77	\$ 284,122.71	\$ 306,835.04	\$ 302,386.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,245,619.47
Total Retained	\$ 2,293,262.04	\$ 1,860,260.63	\$ 1,978,330.00	\$ 1,916,999.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,048,851.69
Total from State	\$ 3,087,499.14	\$ 2,506,171.33	\$ 2,660,557.62	\$ 2,573,013.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,827,241.26

*NOTE: The collections by the State are not sent to the County until the following month. Example - The Jan amount would have been received and paid in Feb etc.

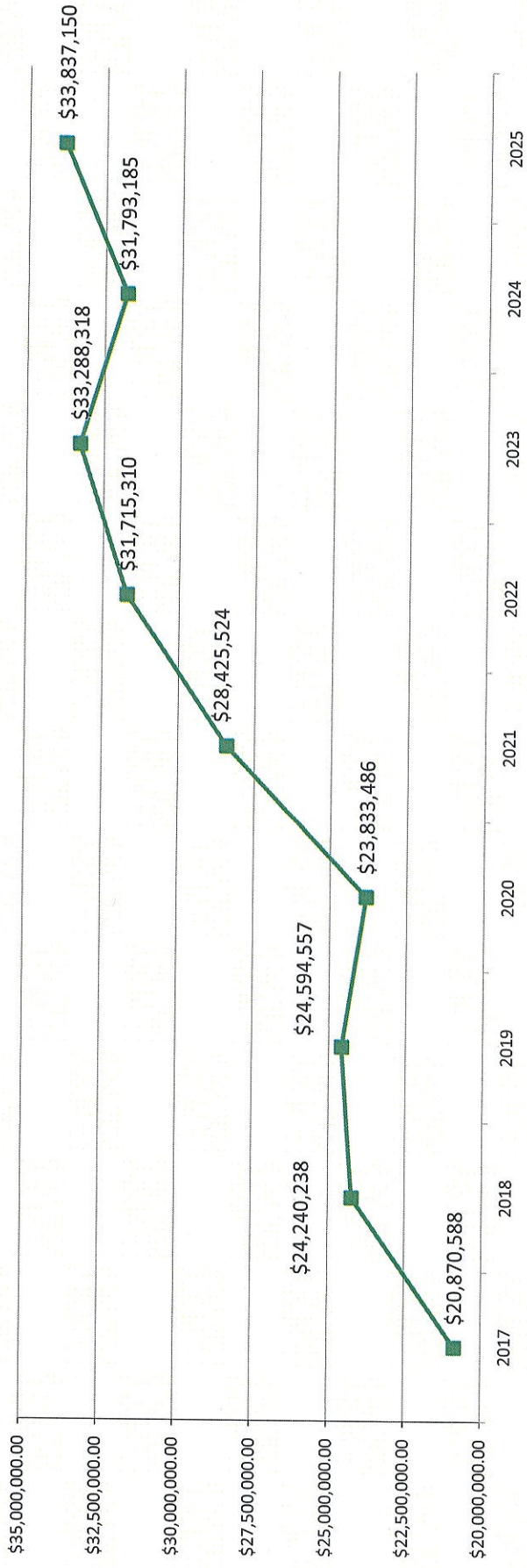
Trogo County
Sales Tax Gross Reporting

2025 DATE	SUBJECT TO DISTRIBUTION AMOUNT	2026 DATE	SUBJECT TO DISTRIBUTION AMOUNT	1/2% DISCRETIONARY AMOUNT	1/2% CAPITAL ONLY	TOTAL GROSS	CURRENT PERIOD VARIANCE	TOTAL YTD VARIANCE	2025 YTD WITHOUT 1% County	2026 YTD WITHOUT 1% County	2025 YTD WITH 1% County	2026 YTD WITH 1% County
7-Feb	1,723,174.29	6-Feb	2,006,133.65	296,569.54	296,569.54	2,599,272.73	282,959.36	282,959.36	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Feb	361,731.20	13-Feb	376,815.95	55,705.23	55,705.23	488,226.41	15,084.75	15,084.75	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Mar	2,084,905.49	6-Mar	1,842,496.60	352,274.77	352,274.77	3,087,499.14	298,044.11	298,044.11	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Mar	1,535,905.52	13-Mar	1,646,339.10	241,372.66	241,372.66	2,129,084.42	110,433.57	110,433.57	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
5-Apr	284,426.98	13-Mar	291,586.80	42,750.05	42,750.05	377,086.91	7,159.83	7,159.83	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
15-Apr	1,820,332.50	7-Apr	1,937,925.90	284,122.72	284,122.72	2,506,171.33	117,593.40	117,593.40	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-May	1,521,781.96	13-Apr	1,609,858.07	241,322.91	241,322.91	2,092,503.90	88,076.11	88,076.11	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-May	412,903.79	13-Apr	437,029.47	65,512.13	65,512.13	568,053.72	24,125.68	24,125.68	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Jun	1,934,685.75	7-May	2,046,987.54	306,935.04	306,935.04	2,660,557.62	112,201.79	112,201.79	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Jun	1,618,135.44	7-May	1,617,119.14	248,443.23	248,443.23	2,114,005.60	(1,016.30)	(1,016.30)	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Jun	326,870.05	13-May	351,120.13	53,943.72	53,943.72	459,007.57	24,250.08	24,250.08	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Jul	1,945,005.49	7-Jun	1,968,239.27	302,386.95	302,386.95	2,573,013.17	23,233.78	23,233.78	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Jul	1,683,806.31	6-Jun	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Jul	293,438.87	13-Jun	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
1-Aug	1,977,245.18	13-Jul	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Aug	379,591.55	30-Jun	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Aug	989,227.22	1-Jul	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Aug	612,058.20	14-Jul	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Sep	1,980,876.97	7-Aug	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Sep	1,792,138.60	7-Aug	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Sep	329,361.56	13-Aug	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Oct	2,121,500.16	13-Sep	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Oct	1,687,034.64	8-Sep	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Oct	331,172.93	15-Sep	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Nov	2,018,207.57	7-Oct	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Nov	1,898,035.41	6-Oct	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Nov	474,295.44	10-Oct	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Dec	2,372,330.85	6-Nov	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Dec	1,608,483.21	7-Nov	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Dec	294,738.16	13-Nov	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Jan	1,903,221.37	6-Dec	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Jan	1,658,298.93	5-Dec	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Jan	305,227.13	15-Dec	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Feb	1,963,526.06	13-Dec	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Feb	607,695.79	31-Dec	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Feb	1,002,646.98	2-Jan	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Mar	494,669.33	13-Jan	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Mar	2,105,012.10	7-Feb	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Mar	#DIV/0!	13-Feb	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Apr	#DIV/0!	7-Mar	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Apr	#DIV/0!	13-Mar	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Apr	#DIV/0!	7-Apr	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-May	#DIV/0!	13-Apr	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-May	#DIV/0!	7-May	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-May	#DIV/0!	13-May	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Jun	#DIV/0!	7-Jun	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Jun	#DIV/0!	13-Jun	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Jun	#DIV/0!	30-Jun	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Jul	#DIV/0!	1-Jul	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Jul	#DIV/0!	14-Jul	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Jul	#DIV/0!	7-Aug	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Aug	#DIV/0!	13-Aug	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Aug	#DIV/0!	8-Sep	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Aug	#DIV/0!	15-Sep	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Sep	#DIV/0!	7-Oct	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Sep	#DIV/0!	14-Oct	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Sep	#DIV/0!	6-Nov	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Oct	#DIV/0!	13-Nov	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Oct	#DIV/0!	6-Dec	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Oct	#DIV/0!	13-Dec	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Nov	#DIV/0!	31-Dec	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Nov	#DIV/0!	2-Jan	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Nov	#DIV/0!	13-Jan	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Dec	#DIV/0!	7-Feb	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Dec	#DIV/0!	13-Feb	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Dec	#DIV/0!	7-Mar	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Jan	#DIV/0!	13-Mar	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Jan	#DIV/0!	28-Mar	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Jan	#DIV/0!	7-Apr	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
7-Feb	#DIV/0!	13-Apr	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
13-Feb	#DIV/0!	28-Apr	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
28-Feb	#DIV/0!	7-May	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	2,207,987.20	2,382,949.60	2,876,176.30	3,087,499.14
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SALES TAX HISTORY

	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL	\$ 20,870,588	\$ 24,240,238	\$ 24,594,557	\$ 23,833,486	\$ 28,425,524	\$ 31,715,310	\$ 33,288,318	\$ 31,793,185	\$ 33,837,150
% +/-	7.53%	16.15%	1.46%	-3.09%	19.27%	11.57%	4.96%	-4.49%	6.43%

SALES TAX



Investments in order of Maturity Date

Bank	Maturity Date	ORG	OBJECT	PROJECT	AMOUNT	Int%	Anticipated Interest	COMMENTS
Chemung Canal - CDARS	7/2/2026	S	120100	CD102	\$ 4,564,799.94	3.83%	\$ 174,651.98	PURCH CDARS 1031446968 Mat 7/2/26
M & T - Treasury Bill	8/6/2026	A	145000	TB912	\$ 6,465,592.39	3.80%	\$ 247,407.61	PURCH USTB 912797RG4 MAT 8/6/26
M & T - Treasury Bill	8/6/2026	H	145000	TB912	\$ 6,252,737.34	3.80%	\$ 239,262.66	PURCH USTB 912797RG4 MAT 8/6/26
Chemung Canal - CDARS	9/10/2026	A	120100	CD102	\$ 5,732,209.59	3.54%	\$ 101,370.40	PURCH CDARS 1032887798 Mat 9/10/26
M & T - Treasury Bill	9/17/2026	A	145000	TB912	\$ 2,336,283.27	3.58%	\$ 41,716.73	PURCH USTB 912797UG0 MAT 9/17/26
M & T - Treasury Bill	10/1/2026	A	145000	TB912	\$ 5,319,557.50	3.44%	\$ 126,442.50	PURCH USTB 912797SA6 MAT 10/1/26
M & T - Treasury Bill	10/29/2026	A	145000	TB912	\$ 1,999,779.85	3.49%	\$ 70,220.15	PURCH USTB 912797SK4 MAT 10/29/26
M & T - Treasury Bill	11/12/2026	H	145000	TB912	\$ 5,933,588.67	3.63%	\$ 107,411.33	PURCH USTB 912797UY1 MAT 11/12/26
Chemung Canal - CDARS	1/21/2027	A	120100	CD102	\$ 2,313,232.40	3.30%	\$ 76,227.48	PURCH CDARS 1032606047 Mat 1/21/27
					\$ 40,917,780.95		\$ 1,184,710.85	

CDARS	Anticipated Interest by Year/Fund
TB	2026 \$ 1,108,483.37
	A-FUND \$ 587,157.39
	H-FUND \$ 346,673.99
	S-FUND \$ 174,651.98

Anticipated Interest by Year/Fund	
2027	\$ 76,227.48
A-FUND	\$ 76,227.48
H-FUND	
S-FUND	

CHEMUNG CANAL - SHORT TERM INVESTMENTS

Type	Month End	Org	Object	Balance	Interest	YTD Interest
High Yield Savings	4/30/2026	A	120100	\$ 12,873,779.80	3.50%	\$ 96,773.29

NYCLASS Investment Funds

FUND	Month End	Amount	YTD Interest Earned	TOTAL YTD Interest Earned
A Fund	4/30/2026	\$ 8,153,054.60	\$ 116,314.26	\$ 1,062,592.32
H Fund	4/30/2026	\$ 12,544,536.94	\$ 90,627.87	\$ 346,870.44
S Fund	4/30/2026	\$ 1,062,143.54	\$ 12,338.15	\$ 13,022.69
TOTALS		\$ 21,759,735.08	\$ 219,280.28	\$ 1,422,485.45