

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 January 14th, 2025 AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the December 10th, 2024 Finance Committee

FINANCIAL: YTD Budget Report

OLD BUSINESS: Motorola Lease- paid off, interest savings

NEW BUSINESS: Review of data and trend chart 2024 Occupancy Tax Collections

: Review spreadsheet and chart of total 2024 Community College Chargeback costs

: Strategic Plan Update

PERSONNEL: Payroll Supervisor reclassification to Payroll Coordinator

RESOLUTIONS/PROCLAMATIONS:

- Authorize Position Reclassification Treasurer's Office

ADJOURNMENT:

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE December 10th, 2024 AT 10:30AM

ATTENDANCE:

Legislators: Sauerbrey, Ciotoli, Monell, Brown, Standinger, Roberts, Flesher, Mullen

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

APPROVAL OF MINUTES: Minutes of the November 12th, 2024, Finance Committee were read and a motion to approve by Legislator Monell, seconded by Legislator Sauerbrey and unanimously carried.

FINANCIAL: The Year-to-Date Budget was reviewed. Treasurer McFadden noted that all PILOT payments have not been received yet, leaving 169K in anticipated revenue. IDA has been contacted to follow up on outstanding payments. Sales tax continues to trend down and is currently down 4.5%.

OLD BUSINESS: School relievis are up 3.6% over last year, and village relievis are up 7% over last year.

NEW BUSINESS: Treasurer McFadden shared Tioga County's current investment portfolio, with total anticipated interest earned in 2025 of 1.8M. However, interest rates are beginning to drop.

: NYSLRS invoice for 2025 of 3.5M, will be paid this week.

: The Motorola lease payment is coming due on 1/1/2025. With investment interest rates dropping Treasurer McFadden suggested paying off the lease.

PERSONNEL: None

RESOLUTIONS/PROCLAMATIONS: Resolutions were discussed.

EXECUTIVE SESSION: None

ADJOURNMENT: 11:17am



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2024 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer							
A1325 410510	Gain From Sale of	0	0	-100.00	0.00	100.00	100.0%
A1325 410810	Other Payments In	-2,279,499	-2,279,499	-2,229,273.40	0.00	-50,226.05	97.8%*
A1325 410900	Interest & Penalty	-925,000	-925,000	-997,080.69	0.00	72,080.69	107.8%
A1325 411131	Tax On Hotel/Motel	-14,000	-14,000	-12,750.24	0.00	-1,249.76	91.1%*
A1325 412300	Treasurer Fees	-27,000	-27,000	-20,993.51	0.00	-6,006.49	77.8%*
A1325 412301	Treasurer Fees- Pr	-50,000	-50,000	-64,500.00	0.00	-14,500.00	129.0%*
A1325 412350	Charges For Tax Ad	-30,000	-30,000	-29,050.00	0.00	-950.00	96.8%*
A1325 424010	Interest And Earni	-620,000	-620,000	-2,245,170.91	0.00	1,625,170.91	362.1%
A1325 424010	M7674 Interest And	-50,000	-50,000	-205,187.81	0.00	155,187.81	410.4%
A1325 426100	Fines And Forfeite	0	0	-970.00	0.00	970.00	100.0%
A1325 426200	Forfeiture Of Depo	0	0	-5,050.00	0.00	5,050.00	100.0%
A1325 426900	TTASC	-40,000	-40,000	-40,000.00	0.00	0.00	100.0%
A1325 510010	Full Time	388,825	388,825	362,460.57	0.00	26,364.43	93.2%
A1325 510020	Part Time/Temporar	7,500	7,500	5,287.50	0.00	2,212.50	70.5%
A1325 510030	Overtime Pay Only	1,500	1,500	.00	0.00	1,500.00	100.0%
A1325 510050	All Other(On Call,	1,500	1,500	.00	0.00	1,500.00	100.0%
A1325 520050	Calculator	160	160	.00	0.00	160.00	100.0%
A1325 520070	Chairs	250	0	.00	0.00	250.00	100.0%
A1325 520200	Office Equipment	1,000	1,410	1,407.75	0.00	2.25	99.8%
A1325 540040	Books	1,100	1,509	1,492.19	0.00	16.81	98.9%
A1325 540070	Car Maintenance	500	500	.00	0.00	500.00	100.0%
A1325 540140	Contracting Servic	125,000	122,545	113,690.87	0.00	8,854.13	92.8%
A1325 540180	Dues	600	200	450.00	0.00	305.00	59.6%
A1325 540220	Automobile Fuel	200	200	180.05	19.95	994.15	37.9%
A1325 540320	Leased/Service Equ	1,600	1,600	605.85	0.00	300.00	85.0%
A1325 540330	Legal Fees	300	300	425.00	0.00	75.00	100.0%
A1325 540350	Office Equip Maint	500	500	.00	0.00	500.00	100.0%
A1325 540390	Milage Expense	100	100	961.20	0.00	538.80	64.1%
A1325 540420	Office Supplies	1,500	1,500	5,066.50	0.00	633.50	88.9%
A1325 540480	Postage	4,500	3,865	3,433.20	0.00	431.80	88.8%
A1325 540485	Printing/Paper	2,500	12,000	11,191.35	608.65	200.00	98.3%
A1325 540590	Services Rendered	13,000	35	35.00	0.00	130.11	78.3%
A1325 540630	Stationery	100	600	469.89	0.00	520.35	85.5%
A1325 540660	Telephone	600	391	3,070.65	0.00	100.00	100.0%
A1325 540733	Training/All other	3,200	46,069	46,068.84	0.00	.00	100.0%
A1325 581088	State Retirement F	17,849	28,220	26,738.37	0.00	.00	100.0%
A1325 583088	Social Security Fr	8,016	8,273	8,272.80	0.00	.00	100.0%
A1325 584088	Workers Compensati	0	3,528	3,528.00	0.00	.00	100.0%
A1325 585088	Unemployment Insur	0	386	386.28	0.00	.00	100.0%
A1325 585588	Disability Insuran	0	386	386.28	0.00	.00	100.0%

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TIOGA COUNTY, NEW YORK

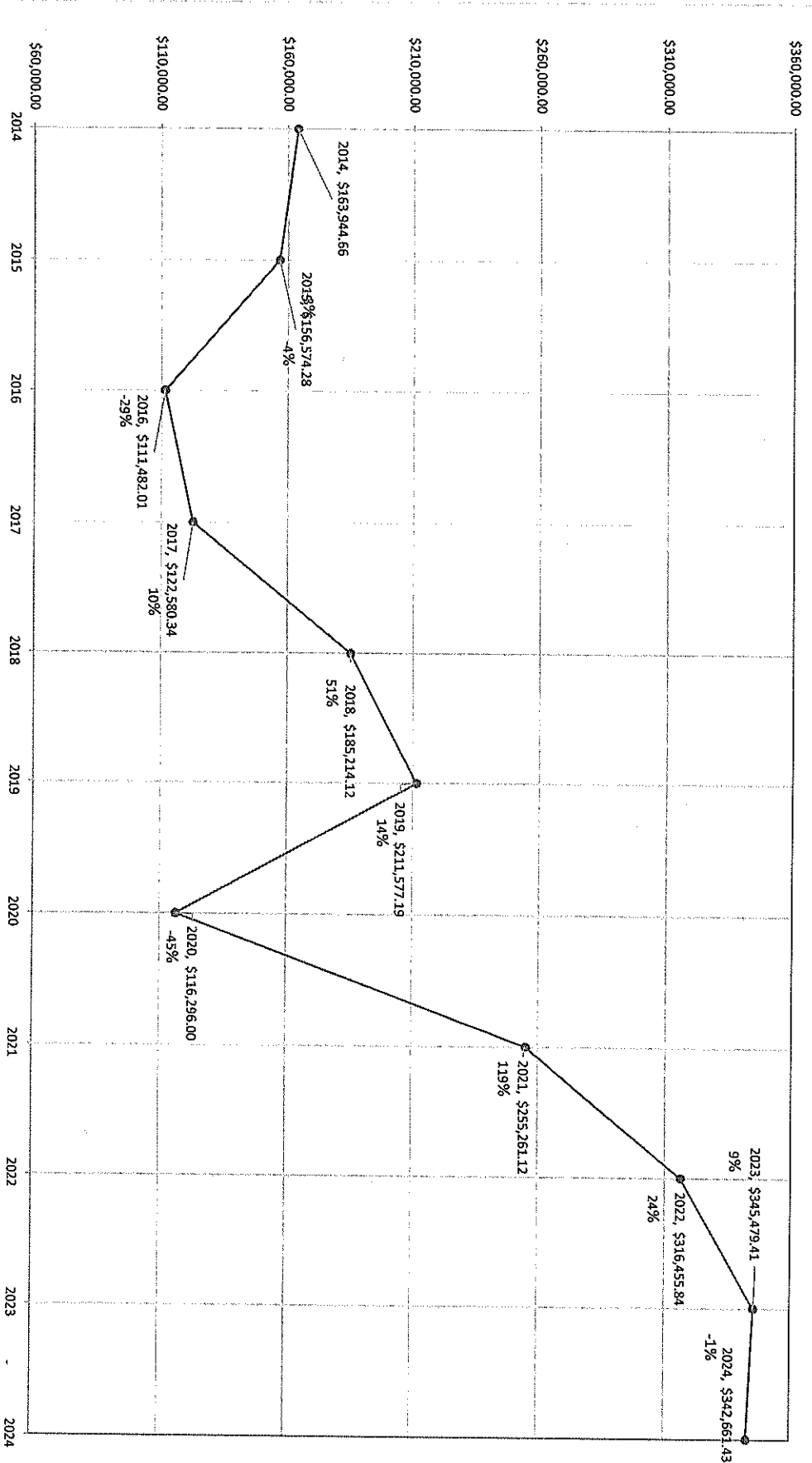
Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2024 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1362 Tax Advertising And Expenses							
A1362 412300 Treasurer Fees	0	0	0	-11,560.00	.00	11,560.00	100.0%
A1362 540010 Advertising	21,000	0	21,000	13,364.82	1,078.84	6,556.34	68.8%
A1362 540330 Legal Fees	4,000	-1,000	3,000	34.20	.00	2,965.80	1.1%
A1362 540480 Postage	9,000	1,000	10,000	9,165.02	.00	834.98	91.7%
A1362 540485 Printing/Paper	2,500	0	2,500	2,027.88	.00	472.12	81.1%
TOTAL Tax Advertising And Expenses	36,500	0	36,500	13,031.92	1,078.84	22,389.24	38.7%
TOTAL General Fund	36,500	0	36,500	13,031.92	1,078.84	22,389.24	38.7%
TOTAL REVENUES	0	0	0	-11,560.00	.00	11,560.00	
TOTAL EXPENSES	36,500	0	36,500	24,591.92	1,078.84	10,829.24	



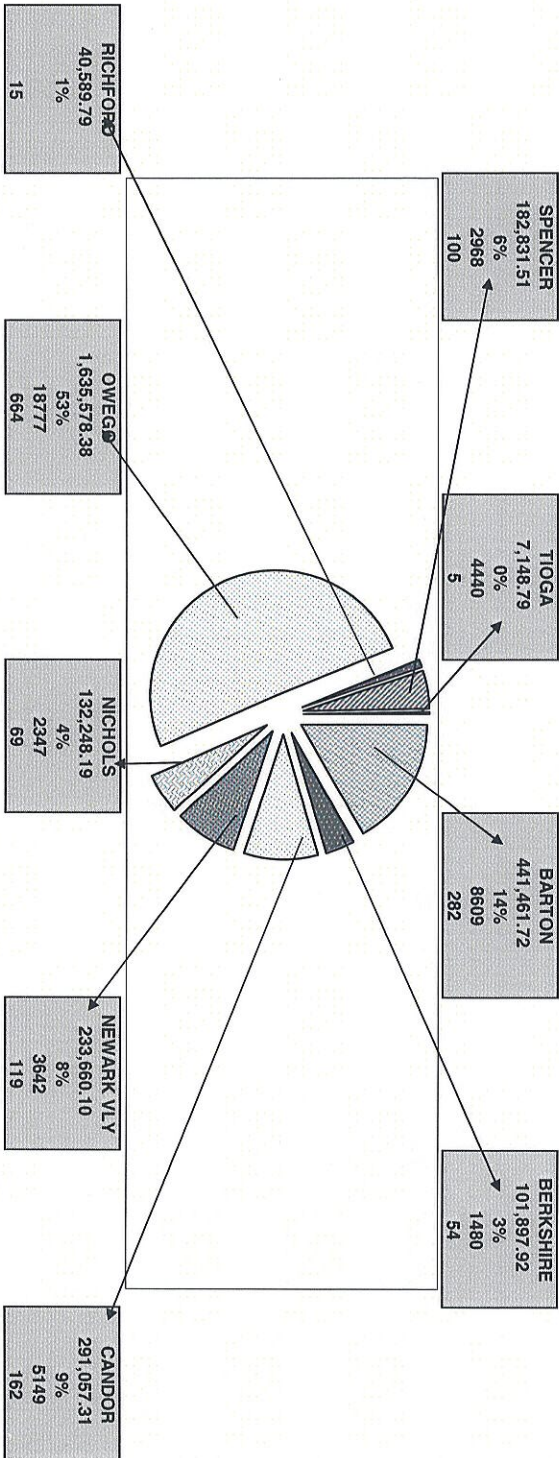
OCCUPANCY TAX TREND
 —●— OCCUPANCY TAX



2024 College Chargebacks

1/1/2025	BARTON	BERKSHIRE	CANDOR	NEWARK VLY	NICHOLS	OWEGO	RICHFORD	SPENCER	TIOGA	TOTALS
BROOME	\$ 74,091.58	\$ 38,251.92	\$ 36,004.61	\$ 106,626.63	\$ 25,875.29	\$ 843,080.21	\$ 9,153.99	\$ 6,982.65	\$ 2,669.99	\$ 1,142,736.87
CORNING	\$ 114,191.28	-	\$ 396.70	\$ 4,887.63	\$ 396.70	\$ 4,986.79	\$ 954.80	\$ 45,451.48	\$ 1,616.80	\$ 172,882.18
OTHERS	\$ 30,386.86	\$ -	\$ 7,890.00	\$ 36,207.84	\$ 8,191.20	\$ 77,857.38	\$ -	\$ 8,820.71	\$ -	\$ 169,353.99
TOMPKINS	\$ 222,792.00	\$ 63,646.00	\$ 246,766.00	\$ 85,938.00	\$ 97,785.00	\$ 709,654.00	\$ 30,481.00	\$ 121,576.67	\$ 2,862.00	\$ 1,581,500.67
TOTALS	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

1/1/2025	BARTON	BERKSHIRE	CANDOR	NEWARK VLY	NICHOLS	OWEGO	RICHFORD	SPENCER	TIOGA	TOTALS
CHARGEBACK	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
PERCENTAGE	14%	3%	9%	8%	4%	53%	1%	6%	0%	100%
POPULATION	8609	1480	5149	3642	2347	18777	1043	2968	4440	48,455
STUDENTS	282	54	162	119	69	664	15	100	5	1,470

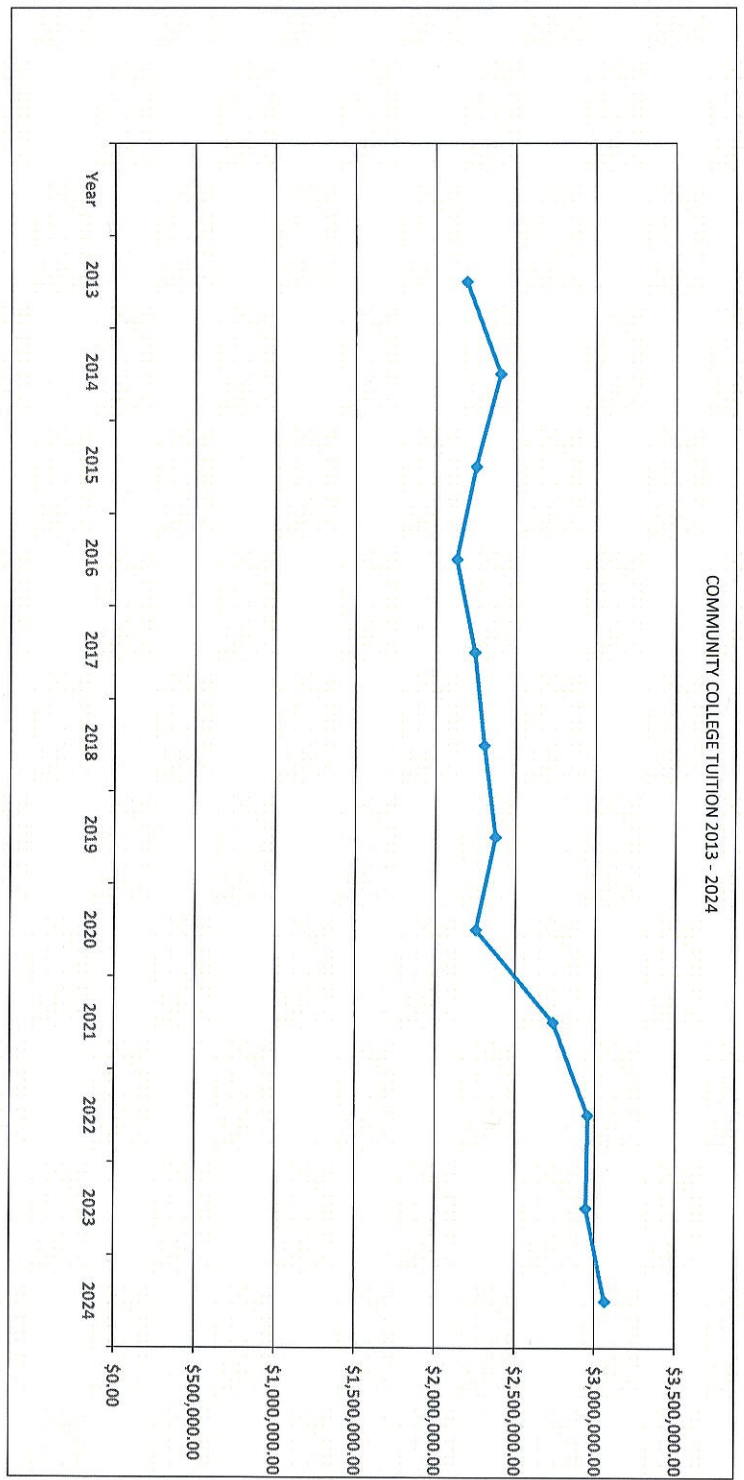


1/1/2025	Student Count by Town	BARTON	BERKSHIRE	CANDOR	NV	NICHOLS	OWEGO	RICHFORD	SPENCER	TIOGA	TOTAL
Broome		25	16	13		42	296	4	2		410
Corning		108	0	1		4	4	1	44		164
Others		14	0	5		9	39	0	5		76
TCS		149	45	135		59	405	22	69		944
TOTALS		296	61	154	114	75	744	27	120	3	1,594

CB YR	BARTON	BERKSHIRE	CANDOR	NEWARK VLY	NICHOLS	OWEGO	RICHFORD	SPENCER	TIOGA	Annual Total
2013	258,921.77		252,764.61	229,134.14	65,497.15	956,304.79	51,277.34	180,723.68	191,608.43	2,192,911.04
2014		67944.64	289,908.99	171,820.51	96,389.86	906,011.99	34,123.32	164,336.65	138,132.37	2,404,980.11
2015		77,415.57	246,685.34	149,280.00	99,507.35	1,047,883.23	27,660.22	153,236.17	77,534.89	2,252,444.22
2016	313,711.12	88,749.17	281,524.61	189,473.89	94,807.40	1,104,230.50	34,747.22	158,522.28	21,974.62	2,245,473.90
2017	345,678.52	72,725.43	302,204.40	1,044,925.03	96,915.54	1,153,590.19	24,757.66	148,276.08	14,270.66	2,305,588.87
2018	398,882.80	64,400.97	295,877.00	212,323.02	92,041.97	1,044,925.00	25,812.66	149,433.44	13,016.98	2,256,386.14
2019	440,936.94	66,628.58	224,147.93	238,863.63	128,085.34	1,370,965.70	34,164.31	151,947.96	14,403.51	2,739,716.98
2020	429,764.01	467,325.19	281,524.61	224,147.93	122,706.99	1,556,887.13	33,014.86	144,420.18	17,343.44	2,957,636.31
2021	461,778.68	88,395.81	291,057.31	233,660.10	153,476.18	1,486,969.88	28,786.52	144,420.18	8,675.28	2,948,313.63
2022	494,551.04	111,046.31			132,248.19	1,635,578.38	40,589.79	182,831.51	7,148.79	3,066,473.71
2023	441,461.72	101,897.92								
2024										

Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	\$ 2,192,911.04	\$ 2,404,980.11	\$ 2,252,444.22	\$ 2,245,473.90	\$ 2,305,588.87	\$ 2,377,877.93	\$ 2,256,386.14	\$ 2,739,716.98	\$ 2,957,636.31	\$ 2,948,313.63	\$ 3,066,476.71	

COMMUNITY COLLEGE TUITION 2013 - 2024



Taxpayer Value Objectives

Distribution of Tax Auction Surpluses to Priority Lien Holders or Property Owners

Project Owner: Treasurer

Quarter 1 Milestones **STATUS:** Completed

§ Work with New York State Association of Counties (NYSAC) in helping advocate for counties and help develop the new mandated claims process.

Quarter 2 Milestones **STATUS:** Completed

§ Expect implementation of the new state laws and create process to ensure the County is in compliance.

Quarter 3 Milestones **STATUS:** Completed

§ Search for and notify lien holders for current year, as well as retroactively for the prior year.

Quarter 4 Milestones **STATUS:** In Progress

§ Perfect process and continue to monitor state law.

NOTES: REQUESTS FOR ADDITIONAL RESOURCES/CHANGES/ADDITIONS:

County Judge has ordered the distribution of funds on 3 parcels YTD 2024. The Treasurer's Office will continue to perfect process to ensure compliance and maintain good records in case of an audit

Evaluate Purchase Card Program and Assess How Current Card Program Works for the County

Project Owner: Treasurer

Quarter 1 Milestones **STATUS:** Completed

§ Identify programs of interest and obtain more information.

Quarter 2 Milestones **STATUS:** In Progress

§ Evaluate the benefit to the County provided by each institution and consider the number of current vendors already using the program as offered by other counties.

Quarter 3 Milestones **STATUS:** In Progress

§ If the institution is found to be better than the current program, begin plan to switch over purchase cards.

Quarter 4 Milestones **STATUS:** In Progress

§ Implement new purchase cards to the whole County and close MTB purchase card account.

NOTES: REQUESTS FOR ADDITIONAL RESOURCES/CHANGES/ADDITIONS:

Accessibility to Services Objectives

Streamline Student Certificate of Residency Process

Project Owner: Treasurer

Quarter 1 Milestones **STATUS:** In Progress

§ Research the new requirements from NYS on the updated and streamlined process for resident certificate of residency.

Quarter 2 Milestones **STATUS:** In Progress

§ Study input from the state education system. Consider software options that are already being utilized by other counties.

Quarter 3 Milestones **STATUS:** On Hold

§ Schedule meeting with ITCS to discuss how to proceed with implementation and begin the testing process before releasing it to the public.

Quarter 4 Milestones **STATUS:** In Progress

§ Attempt to deploy certificate of residency process for Winter of 2025 semester.

NOTES: REQUESTS FOR ADDITIONAL RESOURCES/CHANGES/ADDITIONS:

SUNY recently released a standardized residency form, but it does not look like they will create an electronic system for all Counties to use. The Treasurer's Office will look into implementing the system Oswego currently uses.

Workforce Objectives

No Workforce Objectives

Community Partnership Objectives

No Community Partnership Objectives

REFERRED TO: FINANCE/LEGAL COMMITTEE
PERSONNEL COMMITTEE

RESOLUTION NO. -25 AUTHORIZE POSITION RECLASSIFICATION
TREASURER'S OFFICE

WHEREAS: Legislative approval is required for any appointment to a Management/Confidential position within Tioga County; and

WHEREAS: On October 30th, 2024, the Personnel Department received a Position Description Questionnaire from Amy Potter, Payroll Supervisor, Tioga County Treasurer's Office; and

WHEREAS: This resulted in the review of work currently performed by Amy Potter as Payroll Supervisor, CSEA Salary Grade X; and

WHEREAS: Due to the type of sensitive and confidential information related to the payroll process performed by Amy Potter, and since this position does not function as a supervisor, the Personnel Officer has determined that justification exists to retitle and amend the position in the Treasurer's Office of Payroll Supervisor, a CSEA position, to Payroll Coordinator, a Management/Confidential position; and

RESOLVED: That the Tioga County Legislature authorizes the reclassification of the position Payroll Supervisor to Payroll Coordinator; and that Amy Potter be appointed probationally to Payroll Coordinator, as she has successfully completed a comparable civil service examination, at an annual Management/Confidential salary of \$59,500, effective January 13, 2025.