

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 Stephanie Jerzak Chief Accountant



FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE May 13th AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the April 15th, 2025, Finance Committee

FINANCIAL: YTD Budget Report

OLD BUSINESS: Elderwood court ordered refund of 165K

: 2022 Foreclosure surplus court ordered refund of 54K

: Tax enforcement status on 2023 delinquent tax parcels

NEW BUSINESS: Letter to delinquent property owners advising about 2025 tax

: Independent Auditors arriving June 9th & engagement letter

: AUC Payments YTD

: GASB 87- Accounting for Leased Copiers Memo

PERSONNEL: Summer Intern

RESOLUTIONS/PROCLAMATIONS: None

ADJOURNMENT:

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES- FINANCE April 15th, 2025 AT 10:30AM

ATTENDANCE:

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

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

Guest: A. Aronstam

APPROVAL OF MINUTES: Minutes of the March 11th, 2025, Finance Committee were read and a motion to approve by Legislator Ciotoli, seconded by Legislator Brown and unanimously carried.

FINANCIAL: Treasurer McFadden shared the YTD budget report highlighting that an IDA PILOT payment in the amount of 2.2M was received in March, another smaller payment is expected in October.

OLD BUSINESS: YTD Property Tax Collection from Town Clerks was reviewed. Many Clerks are submitting the monthly payments to our office as outlined by law. Staff continue to follow up with those that are behind. Towns will wrap up collection at the end of May (Owego end of April) and the Treasurer's Office expects to receive around 4M in delinquent taxes.

: Delinquent 2023 parcels are down to 157 from 245 in December. The last day to pay is July 11th, however 2025 delinquent taxes will be returned in June increasing the amount needed to avoid foreclosure by 4K on average.

NEW BUSINESS: Only one opioid settlement payment has been received for 2025, however Treasurer McFadden was notified another payment would be distributed soon.

: The first quarter sales tax of 2025 has been received and is up 5.2% over the first quarter of 2024.

: Chief Accountant Schurter shared an estimate of the 2024 Capital Fund Balance and 2024 General Fund Balance. She highlighted that with several projects on the horizon, such as the new E911 system, this is expected to go down in 2025.

PERSONNEL: Treasurer McFadden shared that a resolution to hire a summer clerk has been submitted, and the position was budgeted for in the 2025 budget. This position will help with summer office coverage.

RESOLUTIONS/PROCLAMATIONS: None

ADJOURNMENT: 11:00am



TIOGA COUNTY, NEW YORK

Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2025-05

ACCOUNTS FOR:		ORIGINAL	TRANSFERS/	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
A	General Fund	APPROP	ADJUSTMENTS	BUDGET			BUDGET	USE/COL
A1325 Treasurer								
A1325 410810	Pilot	-130,387	0	-130,387	-45,271.62	.00	-85,114.89	34.7%*
A1325 410811	IDA PILOT	-2,247,321	0	-2,247,321	-2,162,789.11	.00	-84,531.78	96.2%*
A1325 410900	Int & Pen	-825,000	0	-825,000	-439,053.74	.00	-385,946.26	53.2%*
A1325 411131	Occ Tax	-14,000	0	-14,000	-2,612.95	.00	-11,387.05	18.7%*
A1325 412301	Treas Fee	-22,000	0	-22,000	-6,521.67	.00	-15,478.33	29.6%*
A1325 412301	Treas Fee	-70,000	0	-70,000	-32,600.00	.00	-37,400.00	46.6%*
A1325 412350	Tax Advt	-25,000	0	-25,000	-12,740.06	.00	-12,260.00	51.0%*
A1325 424010	Int & Earn	-1,000,000	0	-1,000,000	-895,634.27	.00	-104,365.73	89.6%*
A1325 424010	M7674 Int & Earn	-100,000	0	-100,000	-28,771.32	.00	-71,228.68	28.8%*
A1325 426900	Tasc	-45,000	0	-45,000	.00	.00	-45,000.00	.0%*
A1325 510010	Salary Ft	413,456	46,489	459,945	131,927.63	.00	328,017.82	28.7%*
A1325 510020	Salary Pt	7,500	-500	7,000	.00	.00	7,000.00	.0%*
A1325 510030	Salary Ot	1,500	500	2,000	1,778.00	.00	222.00	88.9%*
A1325 510050	Salary Oth	1,500	0	1,500	.00	.00	1,500.00	.0%*
A1325 520050	Calculator	160	0	160	.00	.00	160.00	.0%*
A1325 520070	Chairs	250	33	283	282.06	.00	26.94	99.7%*
A1325 540040	Office Eq	1,500	-33	1,467	1,440.61	.00	26.39	98.2%*
A1325 540070	Car Maint	1,200	0	1,200	80.00	.00	1,120.00	6.7%*
A1325 540140	Cont Svs	500	0	500	.00	.00	500.00	.0%*
A1325 540180	Dues	125,000	0	125,000	45,085.00	23,300.00	56,615.00	54.7%*
A1325 540220	Auto Fuel	1,000	0	1,000	555.00	.00	445.00	55.5%*
A1325 540320	Leased Eq	200	0	200	15.76	184.24	979.53	18.4%*
A1325 540330	Legal Fees	1,200	0	1,200	220.47	.00	979.53	.0%*
A1325 540350	Off Eq Mnt	300	0	300	.00	.00	300.00	.0%*
A1325 540390	Mileage	500	0	500	.00	.00	500.00	.0%*
A1325 540420	Office Sup	100	0	100	.00	.00	100.00	.0%*
A1325 540480	Postage	1,500	0	1,500	599.82	.00	900.18	40.0%*
A1325 540485	Printpaper	5,500	0	5,500	2,389.55	.00	3,110.45	43.4%*
A1325 540590	Serv Rnd	2,500	0	2,500	224.39	900.00	1,375.61	45.0%*
A1325 540630	Stat Sup	13,000	0	13,000	2,858.55	5,405.26	4,736.19	63.6%*
A1325 540660	Telephone	100	0	100	.00	.00	100.00	.0%*
A1325 540733	Train Oth	600	0	600	31.40	.00	568.60	5.2%*
A1325 581088	St Ret	3,500	0	3,500	1,096.00	.00	2,404.00	31.3%*
A1325 583088	Social Sec	48,131	5,997	54,128	15,265.08	.00	38,862.67	28.2%*
A1325 584088	Work Comp	30,578	3,589	34,167	10,828.06	.00	23,338.84	31.7%*
A1325 585088	Unemp Ins	8,365	971	9,336	2,934.82	.00	6,381.33	31.6%*
A1325 585588	Disab Ins	0	838	838	837.65	.00	.00	100.0%*
A1325 586088	Health Ins	408	57	465	126.54	.00	338.36	27.2%*
A1325 588988	Eap	153,613	9,493	163,106	57,248.55	.00	105,857.45	35.1%*
A1325 588988	Eap	112	13	125	38.94	.00	86.11	31.1%*



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Tioga County TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2025 05

ACCOUNTS FOR:		ORIGINAL	TRANSFERS/	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
General Fund		APPROP	ADJUSTMENTS	BUDGET			BUDGET	USE/COL
TOTAL Treasurer		-3,654,934	67,447	-3,587,488	-3,350,110.80	29,789.50	-267,166.25	92.6%
A1362 Tax Advertising And Expenses								
A1362 540010	Advertisin	20,000	0	20,000	11,954.26	.00	8,045.74	59.8%
A1362 540330	Legal Fees	5,000	0	5,000	.00	.00	5,000.00	.0%
A1362 540480	Postage	12,000	0	12,000	8,199.21	.00	3,800.79	68.3%
A1362 540485	Printpaper	3,000	0	3,000	1,323.65	.00	1,676.35	44.1%
TOTAL Tax Advertising And Expenses		40,000	0	40,000	21,477.12	.00	18,522.88	53.7%
A1364 Expense Of County Owned Proper								
A1364 540140	Cont Svs	25,000	0	25,000	284.49	.00	24,715.51	1.1%
TOTAL Expense Of County Owned Proper		25,000	0	25,000	284.49	.00	24,715.51	1.1%
TOTAL General Fund		-3,589,934	67,447	-3,522,488	-3,328,349.19	29,789.50	-223,927.86	93.6%
TOTAL REVENUES		-4,478,707	0	-4,478,707	-3,625,994.68	.00	-852,712.72	
TOTAL EXPENSES		888,773	67,447	956,220	297,645.49	29,789.50	628,784.86	

2025 ADULT USE
CANNABIS DISTRIBUTION

Dispensary:		Haze Daze	Village of Waverly		* Barton opt-out as of 12/2024	
Quarter: County Received:	Quarterly Payment- Sept-Nov Jan 30, 2025	Assessment payment- Jan Feb 28, 2025	Assessment Payment- ? Mar 28, 2025	Dec-Feb Apr 21, 2025	Total 2025	
Total Amount	\$ 1,815.13	\$ 11,636.39	\$ 11,422.08	\$ 18,934.36	\$ 43,807.96	
County Portion:	\$ 453.78	\$ 2,909.10	\$ 2,855.52	\$ 4,733.59	\$ 10,951.99	
Village Portion:	\$ 1,361.35	\$ 8,727.29	\$ 8,566.56	\$ 14,200.77	\$ 32,855.97	

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May 12, 2025

Dear Sir or Madam:

From a search of the records in the Tioga County Clerk's Office, it appears that you have property or an interest in a property that is in the final phases of foreclosure under Article Eleven of the Real Property Tax Law.

To protect your rights and interests, you should check the original Petition and Notice of Foreclosure that was mailed to you in January. All previous years' taxes must be paid in full to avoid foreclosure. 2025 Town and County taxes are due at the end of May in the town where the property is located, except in Owego. If you wait to pay after May 31st, you will have to pay in reverse chronological order, starting with the most current tax, 2025(If Applicable), 2024 & lastly 2023

Please get in touch with your Attorney and/or financial institution immediately, as the Friday, July 11, 2025, deadline is approaching rapidly.

Any properties not redeemed prior to that date will be foreclosed by the County of Tioga and sold at Public Auction.

Any payments received must be in the form of Cash, Check or Money Order made payable to:
Tioga County Treasurer
56 Main Street
Owego, NY 13827

If you have any questions or concerns, please call 607-687-8670.

Sincerely,

James P. McFadden
Tioga County Treasurer

JPM/kh