

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 April 15th, 2025 AT 10:30AM

APPROVAL OF MINUTES: Approve minutes of the March 11th, 2025 Finance Committee

FINANCIAL: YTD Budget Report

: YTD IDA PILOT Payments Received

OLD BUSINESS: YTD Property Tax Collection from Town Clerks

: Tax enforcement status on delinquent 2023 parcels

NEW BUSINESS: Opioid Settlement Payments 2023-2025

: YTD Sales Tax

: Estimate of the 2024 Capital Fund Balance and 2024 General Fund Balance

PERSONNEL: Hiring of summer clerk

RESOLUTIONS/PROCLAMATIONS:

ADJOURNMENT:

Treasurer

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE March 11, 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

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

FINANCIAL: YTD budget is tracking well. IDA will be sending the 1st disbursement of PILOT payments this month. They are still working on resolving the 2024 Best Buy payment. Interest revenue and tax payments are on track or exceeding target.

OLD BUSINESS: 2024 Casino revenue was up 2% over 2023 at 1.8M. Tioga Downs was given a tax reduction by the state, and the state funded an offset to the reduction to eliminate the impact on the Counties.

NEW BUSINESS: Tioga County received A1- No Outlook Moody rating, which tells investors that the County is a minimal risk of default and potential financial loss.

: Treasurer McFadden shared the Treasurer's Office Annual report.

: A bond payment of \$681K will be made at the end of the month, leaving a balance of 3.1M.

: The County must make Schools and Villages whole for unpaid taxes by April 1st. Village payments are going out this week, and school taxes will be sent next week. Combined they total 3.8M.

: Elderwood Tax certiorari has settled; the County is waiting for a sign agreement. Based on the court order the County will pay a refund of approximately 150K for a 5-year period to Elderwood.

: Treasurer McFadden reported on remote work. The Treasurer's Office does not have any staff working remotely on a fixed schedule, while ILS & Assigned Counsel does have staff working remotely.

ADJOURNMENT: 10:45 am



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2025_04

ACCOUNTS FOR:	GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer								
A1325 410810	Other Payments In	-130,387	0	-130,387	-23,758.10	.00	-106,628.41	18.2%*
A1325 410811	IDA Payments In Li	-2,247,321	0	-2,247,321	-2,162,789.11	.00	-84,531.78	96.2%*
A1325 410900	Interest & Penalti	-825,000	0	-825,000	-394,861.75	.00	-430,138.25	47.9%*
A1325 411131	Tax On Hotel/Motel	-14,000	0	-14,000	.00	.00	-14,000.00	.0%*
A1325 412300	Treasurer Fees	-22,000	0	-22,000	-4,930.72	.00	-17,069.28	22.4%*
A1325 412301	Treasurer Fees- Pr	-70,000	0	-70,000	-25,950.00	.00	-44,050.00	37.1%*
A1325 412350	Charges For Tax Ad	-25,000	0	-25,000	-9,835.00	.00	-15,165.00	39.3%*
A1325 424010	Interest And Earni	1,000,000	0	1,000,000	-700,016.68	.00	-299,983.32	70.0%*
A1325 424010	M7674 Interest And	-100,000	0	-100,000	-21,618.00	.00	-78,382.00	21.6%*
A1325 426900	TTASC	-45,000	0	-45,000	.00	.00	-45,000.00	.0%*
A1325 510010	Full Time	413,456	46,489	459,945	95,172.71	.00	364,772.74	20.7%*
A1325 510020	Part Time/Temporar	7,500	-500	7,000	.00	.00	7,000.00	.0%*
A1325 510030	Overtime Pay Only	1,500	500	2,000	1,778.00	.00	222.00	88.9%*
A1325 510050	All Other(On Call,	1,500	0	1,500	.00	.00	1,500.00	.0%*
A1325 520030	Calculator	160	0	160	.00	.00	160.00	.0%*
A1325 520070	Chairs	250	33	283	.00	.00	283.00	.0%*
A1325 520200	Office Equipment	1,500	-33	1,467	1,031.86	.00	435.14	70.3%*
A1325 540040	Books	1,500	0	1,500	.00	.00	1,500.00	.0%*
A1325 540070	Car Maintenance	1,200	0	1,200	.00	.00	1,200.00	.0%*
A1325 540140	Contracting Servic	500	0	500	.00	.00	500.00	.0%*
A1325 540220	Dues	1,000	0	1,000	45,085.00	.00	56,615.00	54.7%*
A1325 540320	Automobile Fuel	1,200	0	1,200	555.00	.00	445.00	55.5%*
A1325 540330	Leased/Service Equ	1,200	0	1,200	15.76	184.24	100.0%*	9.0%*
A1325 540350	Legal Fees	300	0	300	108.58	.00	1,091.42	.0%*
A1325 540390	Office Equip Maint	300	0	300	.00	.00	300.00	.0%*
A1325 540420	Mileage Expense	100	0	100	.00	.00	100.00	.0%*
A1325 540480	Postage	1,500	0	1,500	352.12	.00	1,147.88	23.5%*
A1325 540485	Printing/Paper	5,500	0	5,500	10.24	.00	5,489.76	9.0%*
A1325 540590	Services Rendered	2,500	0	2,500	224.39	.00	2,275.61	9.0%*
A1325 540630	Stationery Supplie	13,000	0	13,000	820.81	1,443.00	10,736.19	17.4%*
A1325 540660	Telephone	100	0	100	.00	.00	100.00	.0%*
A1325 540733	Training/All Other	600	0	600	30.41	.00	569.59	5.1%*
A1325 581088	State Retirement F	3,500	0	3,500	1,096.00	.00	2,404.00	31.3%*
A1325 583088	Social Security Fr	48,131	5,997	54,128	11,683.84	.00	42,441.91	21.6%*
A1325 584088	Workers Compensati	30,178	3,589	34,167	8,206.90	.00	25,960.00	24.0%*
A1325 585088	Unemployment Insur	8,365	971	9,336	2,238.50	.00	7,097.65	24.0%*
A1325 585588	Disability Insuran	0	838	838	837.65	.00	0.00	100.0%*
A1325 586088	Health Insurance F	408	57	465	95.46	.00	369.44	20.5%*
A1325 588988	Eap Fringe	153,613	9,493	163,106	43,897.99	.00	119,208.01	26.9%*
		112	13	125	29.50	.00	95.55	23.6%*
TOTAL Treasurer		-3,654,934	67,447	-3,587,488	-3,130,486.64	24,927.24	-481,928.15	86.6%*

Report generated: 04/10/2025 11:35
 User: MCFaddenj
 Program ID: g1yrcdbud





ECONOMIC DEVELOPMENT & PLANNING | INDUSTRIAL DEVELOPMENT AGENCY | LOCAL DEVELOPMENT CORPORATION

March 5, 2025

Tioga County Treasurer's Office
56 Main St
Owego, NY
13827

Dear Mr. McFadden,

Re: 2025 County & Recycle PILOT

Enclosed is check # 2112 for \$2,057,003.81 and check number 2118 for \$105,785.30
Distribution breakdown is as follows:

	County PILOT
CNYOG	\$1,487,198.71
Tioga Downs Phase 1	\$21,882.20
Tioga Downs Phase 2	\$25,044.45
Tioga Downs Phase 3	\$352,154.22
Tioga Downs Phase 4	\$13,667.87
Midwestern Pet Foods	\$24,313.61
Fed Ex/Nichols Cross Dock	\$102,436.64
V&S NY Galvanizing	\$20,310.41
Owego Gardens II	\$9,995.70
Best Buy	\$105,785.30

TOTAL \$2,162,789.11

Please contact me with any questions or concerns.

Megan Schnabl
Deputy Director
Tioga County Economic Development & Planning
56 Main Street
Owego, NY 13827

mes 3-5-25

Opioid Settlement Payments 2022-2025

UPDATED 08/07/2024

Distributors (Big 3)

<u>Anticipated Payment Date</u>	<u>Amount Received</u>	<u>Date Received</u>
April-22	\$ 50,478.68	4/21/2022
August-September 2022	\$ 26,300.55	11/3/2022
Fall 2023	\$ 26,300.55	8/2/2023
	\$ 25,453.21	10/20/2024
	\$ 32,918.86	7/31/2024

Endo Settlement

<u>Anticipated Payment Date</u>	<u>Amount Received</u>	<u>Date Received</u>
Jun-22	\$ 37,840.44	3/21/2023

Janssen Settlement

<u>Anticipated Payment Date</u>	<u>Amount Received</u>	<u>Date Received</u>
Jun-22	\$ 100,393.12	6/15/2022
Jun-25		

Allergan Settlement

<u>Anticipated Payment Date</u>	<u>Amount Received</u>	<u>Date Received</u>
Jul-22	\$ 108,486.48	11/8/2022

National Opioid Abatement Trust II

	<u>Amount Received</u>	<u>Date Received</u>
*for abatement uses only	\$ 4,830.73	2/2/2023
	\$ 5,683.21	11/9/2023

Teva Premium Payments

	<u>Amount Received</u>	<u>Date Received</u>
	\$ 18,944.69	1/22/2024
	\$ 18,944.69	1/16/2025 ✖

National Opioid Settlements

	<u>Amount Received</u>	<u>Date Received</u>
	\$ 14,489.16	3/20/2024

Walgreens Payments

	<u>Amount Received</u>	<u>Date Received</u>
Payment 1	\$ 12,546.13	3/29/2024
Payment 2	\$ 8,281.29	

Walmart Payments

	<u>Amount Received</u>	<u>Date Received</u>
Payment 1	\$ 84,678.98	3/29/2024

CVS Payments

	<u>Amount Received</u>	<u>Date Received</u>
Payment 1	\$ 15,060.12	3/29/2024
Payment 2	\$ 12,006.69	7/31/2024 ✖

<u>Total</u>	<u>Amount Received</u>	
	\$ 603,637.58	

COUNTY OF TIOGA
GENERAL FUND BALANCE WORKSHEET
4/11/2025

GENERAL FUND ESTIMATED FUND BALANCE	2022	2023	2024
Beginning Fund Balance January 1	\$ 33,393,815	\$ 41,068,170	\$ 48,980,182
Add: YTD Revenues	\$ 90,416,950	\$ 92,438,084	\$ 96,911,489
Less: YTD Expense	\$ 82,742,596	\$ 84,526,072	\$ 97,824,341
Fund Balance to Date	\$ 41,068,170	\$ 48,980,182	\$ 48,067,330
Add: Estimated Revenues (Revised)	\$ -	\$ -	\$ -
Less: Projected Expenses (Revised)	\$ -	\$ -	\$ -
Estimated Fund Balance at Year End	\$ 41,068,170	\$ 48,980,182	\$ 48,067,330

FUND BALANCE COMPOSITION	2022	2023	2024
Nonspendable (Inventory, Prepays 148000)	\$ 708,116	\$ 740,803	\$ 796,171
Restricted* (Reserves)	\$ 1,545,836	\$ 1,748,028	\$ 3,700,654
Committed (Appropriated Fund Balance)	\$ -	\$ -	\$ -
Unrestricted/Assigned, Appropriated (Res for Encumbrance)	\$ 59,413	\$ 1,131	\$ -
Unrestricted/Assigned, Unappropriated (Unrestricted)	\$ 38,754,805	\$ 46,490,220	\$ 43,570,505
Total Fund Balance	\$ 41,068,170	\$ 48,980,182	\$ 48,067,330

FUND BALANCE POLICY	2022	2023	2024
Fiscal Year Budgeted Appropriations	\$ 78,177,824	\$ 80,471,132	\$ 89,639,267
Low: 12%	\$ 9,381,339	\$ 9,656,536	\$ 10,756,712
High: 28%	\$ 21,889,791	\$ 22,531,917	\$ 25,098,995
Unrestricted/Assigned, Unappropriated (Unrestricted)	\$ 38,754,805	\$ 46,490,220	\$ 43,570,505
Over(Under) High \$ Fund Balance Policy	\$ 16,865,014	\$ 23,958,303	\$ 18,471,511
Fund Balance Percent	50%	58%	49%

RESTRICTED FUND BALANCE*	2022	2023	2024
388400 Reserve For Debt	\$ 211,384	\$ 211,384	\$ 211,384
388900 Reserve STOP DWI	\$ 12,213	\$ 57,281	\$ 69,324
388901 Crime Proceeds Restricted Rese	\$ 695	\$ 228	\$ 24,685
388902 Hotel/Motel Tourism Reserve	\$ 116,515	\$ 194,102	\$ 271,466
388903 Reserve for E911	\$ 811,042	\$ 793,962	\$ 2,376,353
388904 Handicapped Parking Education	\$ 1,034	\$ 780	\$ 767
388905 Crime Proceeds Unrestricted	\$ 7,295	\$ 4,523	\$ 61,069
388906 Unemployment Insurance Reserve	\$ 100,000	\$ 100,000	\$ 100,914
389901 Opioid	\$ 285,659	\$ 385,767	\$ 584,693
Total Restricted Fund Balance	\$ 1,545,836	\$ 1,748,028	\$ 3,700,654

Manage Excess Unrestricted Fund Balance

- One-Shot Expenditures (Equipment & Capital Outlay)*
- Reduce Debt Principal (Payment of Debt - If Allowed)*
- Finance Reserve Funds (Specified by Resolution)*
- Reduce Property Taxes (Can be Unstable)*

COUNTY OF TIOGA
CAPITAL FUND BALANCE COMPARISON
4/11/2025

CAPITAL FUND ESTIMATED FUND BALANCE

	2022	2023	2024
Beginning Fund Balance January 1	\$ 12,243,148	\$ 16,568,876	\$ 17,500,843
Add: YTD Revenues	\$ 9,416,457	\$ 11,979,456	\$ 18,149,804
Less: YTD Expense	\$ 5,090,729	\$ 11,047,489	\$ 9,636,276
Fund Balance to Date	\$ 16,568,876	\$ 17,500,843	\$ 26,014,371
Add: Estimated Revenues (Revised)	\$ -	\$ -	\$ -
Less: Projected Expenses (Revised)	\$ -	\$ -	\$ -
Add: Estimated Revenues (ARPA)**	\$ -	\$ -	\$ -
Estimated Fund Balance at Year End	\$ 16,568,876	\$ 17,500,843	\$ 26,014,371

FUND BALANCE ALLOCATION

Nonspendable (Inventory, Prepaids 148000)	\$ -	\$ -	\$ -
Restricted* (Reserves)	\$ 9,131,561	\$ 9,442,079	\$ 17,544,519
Committed (Appropriated Fund Balance)	\$ -	\$ -	\$ -
Unrestricted/Assigned, Appropriated (Res for Encumbrance)	\$ 470,616	\$ -	\$ -
Unrestricted/Assigned, Unappropriated (Unrestricted)	\$ 6,966,699	\$ 8,058,764	\$ 8,469,851
Total Estimated Year End Fund Balance	\$ 16,568,876	\$ 17,500,843	\$ 26,014,371

RESTRICTED FUND BALANCE*

387804 Capital Software Reserve	\$ 279,825	\$ 344,522	\$ 747,670
387805 Capital Hardware Reserve	\$ 214,095	\$ 39,483	\$ 550,667
387807 Capital Reserve (Public Land, Structures & Equipment)	\$ 1,662,319	\$ 18,158	\$ 5,120,281
387808 Capital Financial Mgmt. System Reserve	\$ 66,550	\$ 67,030	\$ 67,639
387809 Capital Communications Reserve	\$ 4,305,522	\$ 4,489,244	\$ 4,605,332
387810 Capital Building SAC Reserve	\$ 2,603,251	\$ 4,483,643	\$ 6,452,931
Total Restricted Fund Balance	\$ 9,131,561	\$ 9,442,079	\$ 17,544,519

Manage Excess Unrestricted Fund Balance

- One-Shot Expenditures (Equipment & Capital Outlay)*
- Reduce Debt Principal (Payment of Debt - If Allowed)*
- Finance Reserve Funds (Specified by Resolution)*
- Reduce Property Taxes (Can be Unstable)*

**ARPA Funds not included in Capital Fund Balance