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
Barbara Roberts Treasurer **Paul Stagg** Deputy Treasurer **Laura Schurter** Chief Accountant

FINANCE, LEGAL & SAFETY COMMITTEE MEETING AGENDA - FINANCE
November 10, 2026 AT 10:30AM

APPROVAL OF MINUTES: Minutes of October 13, 2026, Finance Committee

FINANCIAL: YTD Budget Report
Report on Governmental Fund Balance Sheet

OLD BUSINESS: Foreclosure update

NEW BUSINESS: Continuity of Operations Plan
The Constitutional Tax Limit Calculation Form
Advertising of unpaid property taxes 2026

PERSONNEL: Seasonal Clerk hired. Start date November 2nd

RESOLUTIONS/PROCLAMATIONS: Donation of Vacation Time
Authorize Contract for Professional Service-Accounting Services

EXECUTIVE SESSION: None

ADJOURNMENT:

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FINANCE, LEGAL & SAFETY COMMITTEE MEETING MINUTES - FINANCE
October 13, 2026 AT 10:30AM

ATTENDANCE:

Legislators: Monell, Ciotoli, Rose, Cantella, Aronstam, Brown, Standinger, Bunce, Flesher
Staff: Roberts, Bailey, Haskell, Schurter, Stagg, DeWind, Holbrook
Guests: None

APPROVAL OF MINUTES: Minutes of the September 15, 2026 Finance Committee were read and a motion to approve by Legislator Ciotoli, seconded by Legislator Brown and unanimously carried.

FINANCIAL: YTD Budget Report was reviewed.

OLD BUSINESS: The number of Foreclosure Auction Properties was updated to 41 parcels. County Attorney DeWind clarified the court is reviewing the properties.

NEW BUSINESS: Treasurer Roberts shared the Cannabis Sales Reports from the New York State Office of Cannabis Management (OCM). Sales for the Village of Waverly totaled $1,199,448.28 between 03-01-2026 and 5-31-2026 and $1,127,539.18 between 06-01-2026 and 08-31-2026.

: Treasurer Roberts shared the Top 20 Taxable Sales Categories for 57 Counties and Tioga County. Roberts noted the Wired and Wireless category has been dropped from the Top 20 list as well as Automotive Equipment Rentals.

: Chief Accountant Schurter presented the quarterly Balance Sheet Report with a brief comparative analysis of August 2025 to August 2026. Indicated the reduction of Unassigned Fund Balance from 2025 to 2026 from $44,742,352.17 to $39,807,096.62. Expanded on how Buybacks affect the Unavailable Revenue in Deferred Inflows and the Foreclosure effects on Unearned Revenue in Liabilities. Administrator Jackson expanded on the need for such reporting as to satisfy the requirements to report findings to the governing board.

PERSONNEL: Approved Remote work for Graven, Yoest, Teed, Carrigg, Schurter, Stagg, and Roberts.

: A leave of absence is expected, and an extension of the Temporary Full-Time Clerk Position was requested

DRAFT

RESOLUTIONS/PROCLAMATIONS: Amend Resolution No. 193-26 Create and Fill Temporary Full-Time Clerk (Seasonal) Position Treasurer's Office.

EXECUTIVE SESSION: None

ADJOURNMENT: 11:27am

TIOGA COUNTY, NEW YORK

Tioga County
TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2026 11

		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A1325 Treasurer								
A1325 410810	Pilot	-122,648.99	.00	-122,648.99	-115,179.10	.00	-7,469.89	93.9%*
A1325 410811	IDA PILOT	-2,277,544.05	.00	-2,277,544.05	-2,106,787.03	.00	-170,757.02	92.5%*
A1325 410900	Int & Pen	-850,000.00	.00	-850,000.00	-978,356.57	.00	128,356.57	115.1%
A1325 411131	Occ Tax	-14,000.00	.00	-14,000.00	-7,563.80	.00	-6,436.20	54.0%*
A1325 412300	Treas Fee	-22,000.00	.00	-22,000.00	-22,727.37	.00	727.37	103.3%
A1325 412301	Treas Fee	-70,000.00	.00	-70,000.00	-65,800.00	.00	-4,200.00	94.0%*
A1325 412350	Tax Advt	-30,000.00	.00	-30,000.00	-23,065.00	.00	-6,935.00	76.9%*
A1325 424010	Int & Earn	-1,000,000.00	.00	-1,000,000.00	-1,962,971.69	.00	962,971.69	196.3%
A1325 424010	M7674 Int & Earn	-75,000.00	.00	-75,000.00	-34,303.70	.00	-40,696.30	45.7%*
A1325 426900	Ttasc	-50,000.00	.00	-50,000.00	-50,000.00	.00	.00	100.0%
A1325 510010	Salary Ft	504,067.00	.00	504,067.00	408,777.74	.00	95,289.26	81.1%
A1325 510020	Salary Pt	7,500.00	.00	7,500.00	9,537.55	.00	-2,037.55	127.2%*
A1325 510030	Salary Ot	1,500.00	.00	1,500.00	36.07	.00	1,463.93	2.4%
A1325 510050	Salary Oth	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
A1325 520050	Calculator	160.00	-160.00	.00	.00	.00	.00	.0%
A1325 520070	Chairs	500.00	-500.00	.00	.00	.00	.00	.0%
A1325 520090	Computer	.00	1,909.98	1,909.98	1,888.96	.00	21.02	98.9%
A1325 520200	Office Eq	1,250.00	-1,249.98	.02	.00	.00	.02	.0%
A1325 540040	Books	1,200.00	.00	1,200.00	78.00	.00	1,122.00	6.5%
A1325 540070	Car Maint	500.00	.00	500.00	.00	.00	500.00	.0%
A1325 540140	Cont Svs	140,000.00	.00	140,000.00	109,897.53	2,250.00	27,852.47	80.1%
A1325 540180	Dues	1,000.00	.00	1,000.00	560.00	.00	440.00	56.0%
A1325 540220	Auto Fuel	200.00	.00	200.00	12.83	187.17	.00	100.0%
A1325 540320	Leased Eq	1,200.00	-600.00	600.00	.00	.00	600.00	.0%
A1325 540330	Legal Fees	300.00	.00	300.00	.00	.00	300.00	.0%
A1325 540350	Off Eq Mnt	500.00	.00	500.00	425.00	.00	75.00	85.0%
A1325 540390	Mileage	100.00	.00	100.00	.00	.00	100.00	.0%
A1325 540420	Office Sup	1,250.00	1,000.00	2,250.00	1,832.72	.00	417.28	81.5%
A1325 540480	Postage	5,750.00	.00	5,750.00	4,639.65	.00	1,110.35	80.7%
A1325 540485	Printpaper	2,750.00	600.00	3,350.00	3,203.59	.00	146.41	95.6%
A1325 540590	Serv Rnd	14,000.00	.00	14,000.00	5,767.50	481.00	7,751.50	44.6%
A1325 540630	Stat Sup	100.00	.00	100.00	.00	.00	100.00	.0%
A1325 540660	Telephone	600.00	.00	600.00	279.91	.00	320.09	46.7%
A1325 540733	Train Oth	4,000.00	-1,000.00	3,000.00	1,534.08	.00	1,465.92	51.1%
A1325 581088	St Ret	73,619.00	.00	73,619.00	45,548.77	.00	28,070.23	61.9%
A1325 583088	Social Sec	39,531.00	.00	39,531.00	29,991.32	.00	9,539.68	75.9%
A1325 584088	Work Comp	9,322.00	.00	9,322.00	8,760.63	.00	561.37	94.0%
A1325 585588	Disab Ins	446.00	.00	446.00	341.88	.00	104.12	76.7%
A1325 586088	Health Ins	147,409.00	.00	147,409.00	186,344.84	.00	-38,935.84	126.4%*
A1325 588988	Eap	120.00	.00	120.00	109.07	.00	10.93	90.9%

Tioga County
TREASURER YEAR-TO-DATE BUDGET REPORT

FOR 2026 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL Treasurer	-3,550,819.04	.00	-3,550,819.04	-4,547,186.62	2,918.17	993,449.41	128.0%
TOTAL REVENUES	-4,511,193.04	.00	-4,511,193.04	-5,366,754.26	.00	855,561.22	
TOTAL EXPENSES	960,374.00	.00	960,374.00	819,567.64	2,918.17	137,888.19	
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	64.80	40.00	4,895.20	2.1%
A1362 540480 Postage	12,500.00	.00	12,500.00	12,165.54	.00	334.46	97.3%
A1362 540485 Printpaper	3,000.00	.00	3,000.00	2,219.40	.00	780.60	74.0%
TOTAL Tax Advertising And Exp	40,500.00	.00	40,500.00	27,073.54	7,416.20	6,010.26	85.2%
TOTAL EXPENSES	40,500.00	.00	40,500.00	27,073.54	7,416.20	6,010.26	
A1364 Expense Of County Owned Proper							
A1364 540140 Cont Svs	25,000.00	.00	25,000.00	77.09	.00	24,922.91	.3%
TOTAL Expense Of County Owned	25,000.00	.00	25,000.00	77.09	.00	24,922.91	.3%
TOTAL EXPENSES	25,000.00	.00	25,000.00	77.09	.00	24,922.91	
GRAND TOTAL	-3,485,319.04	.00	-3,485,319.04	-4,520,035.99	10,334.37	1,024,382.58	129.4%

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

Tioga County

Balance Sheet - Governmental Funds

9/30/2026

ASSETS	General	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
Cash and Cash Equivalents	$ 14,717,951.28	$ -	$ 4,205,663.58	$ 18,923,614.86
Restricted Cash and Cash Equivalents	$ 13,877,385.59	$ 17,981,602.91	$ -	$ 31,858,988.50
Investments	$ 29,556,130.93	$ -	$ 186,803.98	$ 29,742,934.91
Restricted Investments		$ 12,425,397.17	$ 4,555,526.17	$ 16,980,923.34
Receivables (net of allowances)		$ -	$ -	$ -
Taxes	$ 4,095,225.19	$ -	$ -	$ 4,095,225.19
Leases	$ 19,383.00	$ -	$ -	$ 19,383.00
Other	$ (2,441,588.34)	$ -	$ (70.11)	$ (2,441,658.45)
Intergovernmental Receivables	$ 6,267,256.60	$ 138,944.52	$ 65,350.63	$ 6,471,551.75
Prepaid Items	$ (1,048,561.42)	$ -	$ -	$ (1,048,561.42)
Total Assets	**$ 65,043,182.83**	**$ 30,545,944.60**	**$ 9,013,274.25**	**$ 104,602,401.68**
LIABILITIES				
Accounts Payable	$ 6,995.30	$ -	$ -	$ 6,995.30
Accrued Liabilities		$ -	$ -	$ -
Intergovernmental Payables	$ 368,473.97	$ -	$ -	$ 368,473.97
Unearned Revenue	$ 4,095,689.29	$ -	$ -	$ 4,095,689.29
Other Liabilities	$ 632,998.25	$ -	$ -	$ 632,998.25
Total Liabilities	**$ 5,104,156.81**	**$ -**	**$ -**	**$ 5,104,156.81**
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources-Leases	$ 19,031.00	$ -	$ -	$ 19,031.00
Unavailable Revenue-Property Taxes	$ 1,869,031.12	$ -	$ -	$ 1,869,031.12
Total Deferred Inflows of Resources	**$ 1,888,062.12**	**$ -**	**$ -**	**$ 1,888,062.12**
FUND BALANCES				
Nonspendable	$ (1,048,561.42)	$ -	$ -	$ (1,048,561.42)
Restricted	$ 5,156,080.35	$ 24,312,782.19	$ 4,896,731.50	$ 34,365,594.04
Assigned	$ 13,283,692.24	$ 6,233,162.41	$ 4,116,542.75	$ 23,633,397.40
Unassigned	$ 40,659,752.73		$ -	$ 40,659,752.73
Total Fund Balances	**$ 58,050,963.90**	**$ 30,545,944.60**	**$ 9,013,274.25**	**$ 97,610,182.75**
Total Liabilities, Deferred Inflows of Resources and Fund Balances	**$ 65,043,182.83**	**$ 30,545,944.60**	**$ 9,013,274.25**	**$ 104,602,401.68**

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Print/View Summary

Print

County of Tioga (490100000000)

Fiscal Year Ending: 12/31/2027

Status: Open

Tax Limit Form

Taxable Full Value

$4,587,313,230

Ad Valorem Tax Levy

Budget Adoption Date:

12/15/2026

Total County-Wide Ad Valorem Tax Levy:

$29,542,160

Credits

Prior Year Surplus Sales Tax:

$0

Sales Tax Credits to Reduce County Levy on Towns:

$120,000

Payments by Town to Reduce County Levy:

$0

Other Credits:

$0

Tax Levy Calculations

Total Credits	$120,000
Net Tax Levy	$29,422,160
Real Estate and Chargebacks from Schedule D	$154
Total Tax Levy	$29,422,314

Tax Limit Calculations

Fiscal Year	Taxable Full Value
2027	$4,587,313,230
2026	$4,090,873,692
2025	$3,848,696,294
2024	$3,713,928,077
2023	$3,111,910,447

Taxable Full Value Changes		
2027	$ 4,587,313,230.00	12%
2026	$ 4,090,873,692.00	6%
2025	$ 3,848,696,294.00	4%
2024	$ 3,713,928,077.00	19%
2023	$ 3,111,910,447.00	
Dif. 2027-2023	1,475,402,783	
	5-Year % Inc.	47%

Five Year Total Full Valuation	$19,352,721,740
Five Year Average Full Valuation	$3,870,544,348
Constitutional Tax Limit	$65,799,254
Total Tax Levy	$29,422,314
Total Exclusions	$0
Tax Levy Subject to Tax Limit	$29,422,314
Percentage of Tax Limit Exhausted	44.72%
Constitutional Tax Margin	$36,376,940

Year	Avg. Full Valuation Chg.
2027	$ 3,870,544,348.00
2026	$ 3,523,709,765.00
	$ 346,834,583.00
% Change	10%

Debt Exclusions

REFERRED TO: FINANCE, LEGAL & SAFETY COMMITTEE
PERSONNEL COMMITTEE

RESOLUTION NO. -26 AUTHORIZE DONATION OF TIME
TREASURER'S OFFICE

WHEREAS: An employee in the Treasurer's Office will be out on medical leave and requires surgery and may exhaust all their benefit time in this year and next; and

WHEREAS: The Treasurer is invested in employee retention and is in support of this employee being approved to receive donated time while out on medical leave; and

WHEREAS: Fellow employees are interested in donating their vacation time; therefore be it

RESOLVED: That the employee receiving donated time shall be required to liquidate all their accrued Sick and Vacation time but then shall have access to the days of donated Vacation time.

REFERRED TO: FINANCE, LEGAL & SAFETY COMMITTEE

RESOLUTION NO. -26 AUTHORIZE CONTRACT FOR PROFESSIONAL SERVICE ACCOUNTING SERVICES TREASURER'S OFFICE

WHEREAS: Legislative approval is required to contract professional services; and

WHEREAS: The County of Tioga requires assistance in the preparation of the County-Wide Cost Allocation Plan; and

WHEREAS: The County's current contract with Venesky & Company, a specialized accounting firm, expires on December 31, 2026 and

WHEREAS: Venesky & Company has assisted the County in the maximum reimbursement for the indirect costs of providing County services and is in the best best interest of the County; therefore be it

RESOLVED: That the Tioga County Legislature hereby authorizes the Chair of the Legislature, County Administrator, or other authorized officer to execute a contract with Venesky & Company to provide accounting services for the preparation of the Consolidated County-Wide Cost Allocation Plan, Departmental Indirect Cost Proposals, and Space Occupancy Cost Analysis Report at a total cost of $75,000, for a five-year term commencing January 1, 2027 through December 31, 2031.