TIOGA COUNTY, NEW YORK
Office of the County Administrator
Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827
Jackson D. Bailey II County Administrator 607 687 8268 607 223 7126 www.TiogaCountyNY.gov

COUNTY ADMINISTRATOR REPORT

THURSDAY SEPTEMBER 17th, 2025, 10:00 AM

DEPARTMENTAL MANAGEMENT & LABOR RELATIONS

COLLECTIVE BARGAINING

- Tioga County Corrections Association, Inc. On-Going, expires 12/31/25
- Tioga County Law Enforcement Association, Inc. On-Going, expires 12/31/25

DEPARTMENT HEAD EVALUATIONS

- 2026 Department Head Evaluations (09/30 Deadline)

FINANCIAL MANAGEMENT & BUDGETING

BUDGET OFFICER

- 2026 Budget – Sales Tax Analysis Worksheet (Attachment 001)
- 2026 Budget – Liability Insurance Worksheet (Attachment 002)
- 2026 Budget – General Fund Balance Worksheet (Attachment 003)
- 2026 Budget – Tax Cap Worksheet (Attachment 004)
- County Admin (Level 2) will roll to Legislative (Level 3)
    - 10/09/25 Worksession: Legislative Revisions, Fringe Benefit Analysis
    - 10/23/25 Worksession: Final Tax Cap & Updated Budget Summary
        - Legislative (Level 3) will roll to Tentative (Level 4)
    - 11/06/25 Worksession: Final Revisions, Budget Brief Presentation

ADMINISTRATION & COMMUNICATION

LEADERS MEETINGS (QUARTERLY)

- Next: Tuesday October 28th, 2025, Public Works – Contracts/Procurement

COMMUNITY OUTREACH/COMMUNICATION

MISC

- Tioga County Chamber of Commerce/2025 Leadership Tioga
    - Next Session: October 8th, 2025: Tioga Hardwoods
- 2025 NYSAC Fall Seminar
    - September 8th-10th; Niagara Falls

COUNTY OF TIOGA
SALES TAX ANALYSIS WORKSHEET
2026 BUDGET

5-YEAR ANALYSIS

YEAR	ORIGINAL BUDGET	ACTUALS	AVAILABLE
2025 YTD	$ (26,800,000)	$ (19,030,981)	$ (7,769,019)
2024	$ (23,000,000)	$ (31,793,185)	$ 8,793,185
2023	$ (23,000,000)	$ (33,288,318)	$ 10,288,318
2022	$ (23,000,000)	$ (31,715,310)	$ 8,715,310
2021	$ (20,850,000)	$ (28,425,524)	$ 7,575,524
AVERAGE	**$ (22,462,500.00)**	**$ (31,305,583.88)**	**$ 8,859,716.97**

	2025	2026
TOTAL EST SALES TAX REVENUE	$ 26,800,000.00	$ 30,000,000.00

BUDGET BREAKDOWN

ACCOUNT	DESC	2025 BUDGET	2026 BUDGET
A1340 411100	Sales And Use Tax	$ (23,000,000.00)	$ (26,000,000.00)
A1340 411101	Sales Tax Discr/Cap	$ (2,300,000.00)	$ (2,500,000.00)
H1340 411101	Sales Tax Discr/Cap	$ (1,500,000.00)	$ (1,500,000.00)
Total Estimated Sales Tax Revenue		**$ (26,800,000.00)**	**$ (30,000,000.00)**
A1985 540651	Sales Tax Towns/Villages	$ (6,700,000.00)	$ (7,380,000.00)
Total Estimated Sales Tax Distribution		**$ (6,700,000.00)**	**$ (7,380,000.00)**
Total County Share Est. Sales Tax		**$ (20,100,000.00)**	**$ (22,620,000.00)**

SALES TAX DISTRIBUTION TO TOWNS AND VILLAGES

	2024	2025
TOTAL EST SALES TAX	$ 26,800,000.00	$ 30,000,000.00
25% DISTRIBUTION TO TOWNS & VILLAGES	$ (6,700,000.00)	$ (7,500,000.00)
LESS: RICHFORD DISTRIBUTION	$ (120,000.00)	$ (120,000.00)
TOTAL EST DISTRIBUTION	**$ (6,580,000.00)**	**$ (7,380,000.00)**

YEAR	ORIGINAL BUDGET	ACTUALS	OVER(UNDER)
2025 (YTD)	$ 6,505,000.00	$ 4,858,484.46	$ (1,646,515.54)
2024	$ 5,630,000.00	$ 8,074,808.91	$ 2,444,808.91
2023	$ 5,505,000.00	$ 8,455,982.44	$ 2,950,982.44
2022	$ 5,505,000.00	$ 8,063,449.10	$ 2,558,449.10
2021	$ 5,029,500.00	$ 7,166,692.24	$ 2,137,192.24
TOTAL	**$ 28,174,500.00**	**$ 36,619,417.15**	**$ 8,444,917.15**

COUNTY OF TIOGA

LIABILITY INSURANCE WORKSHEET

2026 BUDGET

ACCOUNT	INSURANCE PREMIUMS CARRIER	POLICY	2023 ACTUALS	2024 ACTUALS	2025 ACTUALS (YTD)	2026 ESTIMATE	25-26 $ CHNG	25-26 % CHNG	NOTES
CI1910 540270	Smith Brothers Insurance, LLC	Healthcare Professional Liability	$ 40,838	$ 37,845	$ 34,404	$ 32,684	$ (1,720.20)	**-5.00%**	*Premium split between Mental & Public Health*
CI1910 540270	Smith Brothers Insurance, LLC	Healthcare General Liability	$ 2,202	$ 2,141	$ 2,257	$ 2,325	$ 67.71	3.00%	*Premium Allocated to Multiple Departments*
CI1910 540270	Smith Brothers Insurance, LLC	Automobile w/ Fees **	$ 77,517	$ 89,367	$ 98,819	$ 113,642	$ 14,822.85	**15.00%**	*Premium Allocated to Multiple Departments*
CI1910 540270	Smith Brothers Insurance, LLC	Excess Catastrophe (Umbrella)	$ 68,845	$ 79,822	$ 86,912	$ 89,519	$ 2,607.36	3.00%	*Premium Allocated to Multiple Departments*
CI1910 540270	Smith Brothers Insurance, LLC	Inland Marine	$ 27,310	$ 39,989	$ 43,591	$ 46,642	$ 3,051.37	7.00%	*Premium Allocated to Multiple Departments*
CI1910 540270	Smith Brothers Insurance, LLC	Law Enforcement Liability	$ 85,996	$ 96,789	$ 99,770	$ 94,782	$ (4,988.50)	**-5.00%**	*Premium Allocated to Multiple Departments*
CI1910 540270	Smith Brothers Insurance, LLC	Owners Protective Liability (OCP)	$ 275	$ 275	$ 275	$ 275	$ -	0.00%	*Premium Allocated to Multiple Departments*
CI1910 540270	Smith Brothers Insurance, LLC	Property	$ 61,659	$ 82,880	$ 93,033	$ 108,476	$ 15,443.48	16.60%	*Premium Allocated to Multiple Departments*
CI1910 540270	Smith Brothers Insurance, LLC	Boiler & Machinery	$ 6,885	$ 9,642	$ 10,833	$ 12,631	$ 1,798.28	16.60%	*Premium Allocated to Multiple Departments*
CI1910 540270	Smith Brothers Insurance, LLC	General Liability	$ 40,321	$ 47,243	$ 52,203	$ 54,291	$ 2,088.12	4.00%	*Premium Allocated to Multiple Departments*
CI1910 540270	Smith Brothers Insurance, LLC	NY-Fire Fee	$ -	$ 370	$ -	$ -	$ -	0.00%	*Premium Allocated to Multiple Departments*
CI1910 540270	Smith Brothers Insurance, LLC	Crime/Faithful Performance	$ 3,952	$ 4,071	$ 4,071	$ 4,193	$ 122.13	3.00%	*Premium Allocated to Multiple Departments*
CI1910 540270	Smith Brothers Insurance, LLC	Public Officials E&O Liability	$ 38,972	$ 46,710	$ 47,769	$ 49,202	$ 1,433.07	3.00%	*Premium Allocated to Multiple Departments*
CI1910 540270	Smith Brothers Insurance, LLC	*Policy Fees*	$ 1,400	$ 354	$ 1,383	$ 1,500	$ 116.54	8.42%	*Premium Allocated to Multiple Departments*
	SMITH BROTHERS (GENERAL LIABILITY) TOTAL COST		**$ 456,173**	**$ 537,498**	**$ 575,320**	**$ 610,163**	**$ 34,842.21**	6.06%	
CI1910 540270	Smith Brothers Insurance, LLC	Cyber Insurance Liability	$ 26,488	$ 26,451	$ 24,938	$ 26,000	$ 1,061.61	4.26%	
	SMITH BROTHERS (CYBER INSURANCE) TOTAL COST		**$ 26,488**	**$ 26,451**	**$ 24,938**	**$ 26,000**	**$ 1,061.61**	**4.26%**	
CI1910 540270	Hartford Fire Insurance Company	Flood Insurance (56 Main St)	**$ 7,221**	**$ 7,221**	$ 7,120	$ 7,200	$ 80.00	1.12%	
CI1910 540270	Hartford Fire Insurance Company	Flood Insurance (1 Court St)	**$ 5,331**	**$ 6,237**	$ 7,306	$ 7,500	$ 194.00	2.66%	
CI1910 540270	Hartford Fire Insurance Company	Flood Insurance (16 Court St)	**$ 5,331**	**$ 6,238**	$ 7,307	$ 7,500	$ 193.00	2.64%	
CI1910 540270	Hartford Fire Insurance Company	Flood Insurance (477 Rt 96 DPW)	**$ 3,858**	**$ 4,499**	$ -	$ 5,000	$ 5,000.00	#DIV/0!	*25' Bill Not Yet Paid*
CI1910 540270	Hartford Fire Insurance Company	Flood Insurance (24 Court St)	**$ 1,481**	**$ 1,692**	$ -	$ 2,000	$ 2,000.00	#DIV/0!	*25' Bill Not Yet Paid*
CI1910 540270	Hartford Fire Insurance Company	Flood Insurance (62 Temple St)	**$ 12,228**	**$ 10,152**	$ -	$ 12,000	$ 12,000.00	#DIV/0!	*25' Bill Not Yet Paid*
CI1910 540270	Hartford Fire Insurance Company	Flood Insurance (DPW Garage/Office)	**$ 14,162**	**$ 14,162**	$ 14,162	$ 14,162	$ -	0.00%	
	HARTFORD FIRE (FLOOD INSURANCE) TOTAL COST		**$ 49,612**	**$ 50,201**	**$ 35,895**	**$ 55,362**	**$ 19,467**	**54.23%**	
CI*	**TOTAL CONSOLIDATED (CI FUND) INSURANCE COST**		**$ 532,273**	**$ 614,150**	**$ 636,154**	**$ 691,525**	**$ 55,370.82**	**8.70%**	
S1722 540270	TC Self Funded (W/C)	Excess Workers Compensation	$ 175,432	$ 179,439	$ 224,772	$ 225,000	$ 228.00	0.10%	
S1710 540270	TC Self Funded (W/C)	Employer's Liability	$ 11,435	$ 11,361	$ 14,976	$ 15,000	$ 24.00	0.16%	
	TOTAL WORKERS COMPENSATION (S FUND) COST		**$ 186,867**	**$ 190,800**	**$ 239,748**	**$ 240,000**	**$ 252.00**	**0.11%**	
	TOTAL LIABILITY / WORKERS COMP INSURANCE PREMIUM		**$ 719,140**	**$ 804,950**	**$ 875,902**	**$ 931,525**	**$ 55,623**	**6.4%**	

COUNTY OF TIOGA

FUND BALANCE WORKSHEET - GENERAL FUND

2026 BUDGET

GENERAL FUND ESTIMATED FUND BALANCE	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
Beginning Fund Balance January 1	$ 33,393,815	$ 41,068,170	$ 48,980,182	$ 48,680,313	$ 40,329,405
Add: YTD Revenues	$ 90,416,950	$ 92,438,084	$ 97,338,300	$ 70,197,441	$ -
Less: YTD Expense	$ 82,742,596	$ 84,526,072	$ 97,638,169	$ 63,026,612	$ -
Fund Balance Year to Date	**$ 41,068,170**	**$ 48,980,182**	**$ 48,680,313**	**$ 55,851,142**	**$ 40,329,405**
Add: Estimated Revenues (Revised)	$ -	$ -	$ -	$ 23,944,289	$ 89,878,656
Less: Projected Expenses (Revised)	$ -	$ -	$ -	$ 39,466,026	$ 95,009,358
Estimated Fund Balance at Year End	**$ 41,068,170**	**$ 48,980,182**	**$ 48,680,313**	**$ 40,329,405**	**$ 35,198,703**

YEAR TO DATE FUND BALANCE COMPOSITION	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
Nonspendable (Inventory, Prepaids 148000)	$ 708,116	$ 740,803	$ 978,732	$ 648,304	$ 648,304
Restricted & Reserves	$ 1,545,836	$ 1,748,028	$ 4,131,076	$ 4,087,434	$ 4,087,434
Committed (Appropriated Fund Balance)	$ -	$ -	$ -	$ 7,170,829	$ 5,625,043
Unrestricted/Assigned, Appropriated (Res for Encumbrance)	$ -	$ -	$ -	$ 2,000	$ -
Unrestricted/Assigned, Unappropriated (Unrestricted)	$ 38,814,218	$ 46,491,351	$ 43,570,505	$ 43,942,575	$ 29,968,624
Total Fund Balance	**$ 41,068,170**	**$ 48,980,182**	**$ 48,680,313**	**$ 55,851,142**	**$ 40,329,405**

FUND BALANCE POLICY	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
Fiscal Year Budgeted Appropriations	$ 78,177,824	$ 80,471,132	$ 89,643,110	$ 92,313,092	$ 95,009,358
Low: 12%	$ 9,381,339	$ 9,656,536	$ 10,757,173	$ 11,077,571	$ 11,401,123
High: 28%	$ 21,889,791	$ 22,531,917	$ 25,100,071	$ 25,847,666	$ 26,602,620
Unrestricted/Assigned, Unappropriated (Unrestricted)	$ 38,814,218	$ 46,491,351	$ 43,570,505	$ 43,942,575	$ 29,968,624
Over(Under) High $ Fund Balance Policy	$ 16,924,427	$ 23,959,434	$ 18,470,434	$ 18,094,909	$ 3,366,004
% of Budgeted Appropriations	22%	30%	21%	20%	4%
% Over (Under) High $ Fund Balance	77%	106%	74%	70%	13%

RESTRICTED FUND BALANCE*	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
388400 Reserve For Debt	$ 211,384	$ 211,384	$ 211,384	$ 211,384	$ 211,384
388900 Reserve STOP DWI	$ 12,213	$ 57,281	$ 69,324	$ 70,750	$ 70,750
388901 Reserve - Crime Proceeds (Restricted)	$ 695	$ 228	$ 24,685	$ 20,216	$ 20,216
388902 Reserve - Hotel/Motel (Tourism)	$ 116,515	$ 194,102	$ 271,466	$ 277,102	$ 277,102
388903 Reserve - E911	$ 811,042	$ 793,962	$ 2,376,353	$ 2,445,243	$ 2,445,243
388904 Reserve - Handicapped Parking Education	$ 1,034	$ 780	$ 767	$ 782	$ 782
388905 Reserve - Crime Proceeds (Unrestricted)	$ 7,295	$ 4,523	$ 61,069	$ 62,275	$ 62,275
388906 Reserve - Unemployment Insurance	$ 100,000	$ 100,000	$ 100,914	$ 103,009	$ 103,009
389901 Restricted - Opioid	$ 285,659	$ 385,767	$ 584,693	$ 584,693	$ 584,693
389902 Restricted - Opioid DR104	$ -	$ -	$ 430,422	$ 311,982	$ 311,982
Total Restricted Fund Balance	**$ 1,545,836**	**$ 1,748,028**	**$ 4,131,076**	**$ 4,087,434**	**$ 4,087,434**

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

TAX CAP 5-YEAR ANALYSIS WORKSHEET

2026 BUDGET

	2022	2023	2024	2025	2026 EST
Real Property Tax Levy FYE 20XX**	$ 24,828,721	$ 25,238,754	$ 25,872,346	$ 26,176,389	$ 26,767,599
Tax Cap Reserve Offset	$ -	$ -	$ -	$ -	$ -
Total Tax Cap Reserve Amount	$ -	$ -	$ -	$ -	$ -
Tax Base Growth Factor	1.0032	1.0068	1.0056	1.0090	1.0045
Add: PILOT's Receivable (Prior Year)	$ 1,944,995	$ 2,031,478	$ 1,998,346	$ 2,279,500	$ 2,377,707
Tort Exclusion	$ -	$ -	$ -	$ -	$ -
Allowable Levy Growth Factor	1.0200	1.0200	1.0200	1.0200	1.0200
Less: PILOT's Receivable (Current Year)	$ 2,031,478	$ 1,998,346	$ 2,279,499	$ 2,377,707	$ 2,400,193
Available Carryover from FYE (Prior Year)	$ -	$ -	$ -	$ -	$ -
Tax Levy Before Adjustments(Exclusions)	**$ 25,358,754**	**$ 25,992,346**	**$ 26,296,389**	**$ 26,887,599**	**$ 27,450,883**
Costs Incurred from Transfer of Functions	$ -	$ -	$ -	$ -	$ -
Savings Realized from Transfer of Functions	$ -	$ -	$ -	$ -	$ -
Total Adjustments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Tax Levy Limit, Adjusted for Transfer of Local Gov. Functions	**$ 25,358,754**	**$ 25,992,346**	**$ 26,296,389**	**$ 26,887,599**	**$ 27,450,883**
Tort Exclusion	$ -	$ -	$ -	$ -	$ -
Teachers Retirement System Exclusion	$ -	$ -	$ -	$ -	$ -
Employees Retirement System Exclusion	$ -	$ -	$ -	$ -	$ -
Police & Fire Retirement System Exclusion	$ -	$ -	$ -	$ -	$ -
Total Exclusions	$ -	$ -	$ -	$ -	$ -
FYE 20XX Tax Levy Limit, Adjustment for Exclusions	**$ 25,358,754**	**$ 25,992,346**	**$ 26,296,389**	**$ 26,887,599**	**$ 27,450,883**
Total Tax Cap Reserve amt used to Reduce FYE 20XX Levy	$ -	$ -	$ -	$ -	$ -
FYE 20XX Proposed Levy, Net of Reserve	**$ 25,358,754**	**$ 25,992,346**	**$ 26,296,389**	**$ 26,887,599**	**$ 27,450,883**
Difference Between Tax Levy Limit & Proposed Levy	$ -	$ -	$ -	$ -	$ -
Do you plan to override the Tax Cap for FYE 20XX?	No	No	No	No	No
$ Increase in Proposed Tax Levy	$ 410,033	$ 633,593	$ 304,043	$ 591,210	$ 563,283
PROPOSED TAX CAP % CHANGE	1.64%	2.50%	1.17%	2.25%	2.09%
CARRYOVER LIMIT 1.5%**	$ 380,381	$ 389,885	$ 394,446	$ 403,314	$ 411,763

***Less: $120k Richford Sales Tax Offset*

**Reduce by Sales Tax Offset for Towns & Villages*

***Amount available for carryover if $ increase isn't utilized*

Increase Analysis

2.09%	**563,283**	**$ 27,450,883**
1.75%	**470,533**	**$ 27,358,132**
1.50%	**403,314**	**$ 27,290,913**
1.25%	**336,095**	**$ 27,223,694**
1.00%	**268,876**	**$ 27,156,475**