TIOGA COUNTY
2026 TENTATIVE BUDGET BRIEF

PRESENTED NOVEMBER 12TH, 2025

BY JACKSON D. BAILEY II, COUNTY ADMINISTRATOR

2026 BUDGET FACT SHEET

Tioga County remains under Tax Cap of 2.09% - this is the 14th consecutive year that the County has remained under the tax cap.

Tioga County remains in compliance with its General Fund Balance Policy

All 2025 Programs are to be continued in 2026.

Mandated Services make up approximately 113% of the Total Tax Levy

Medicaid Cost make up approximately 30% of the Total Tax Levy

2024 Fiscal Stress Monitoring Stress Level – *No Designation 0-44.9*

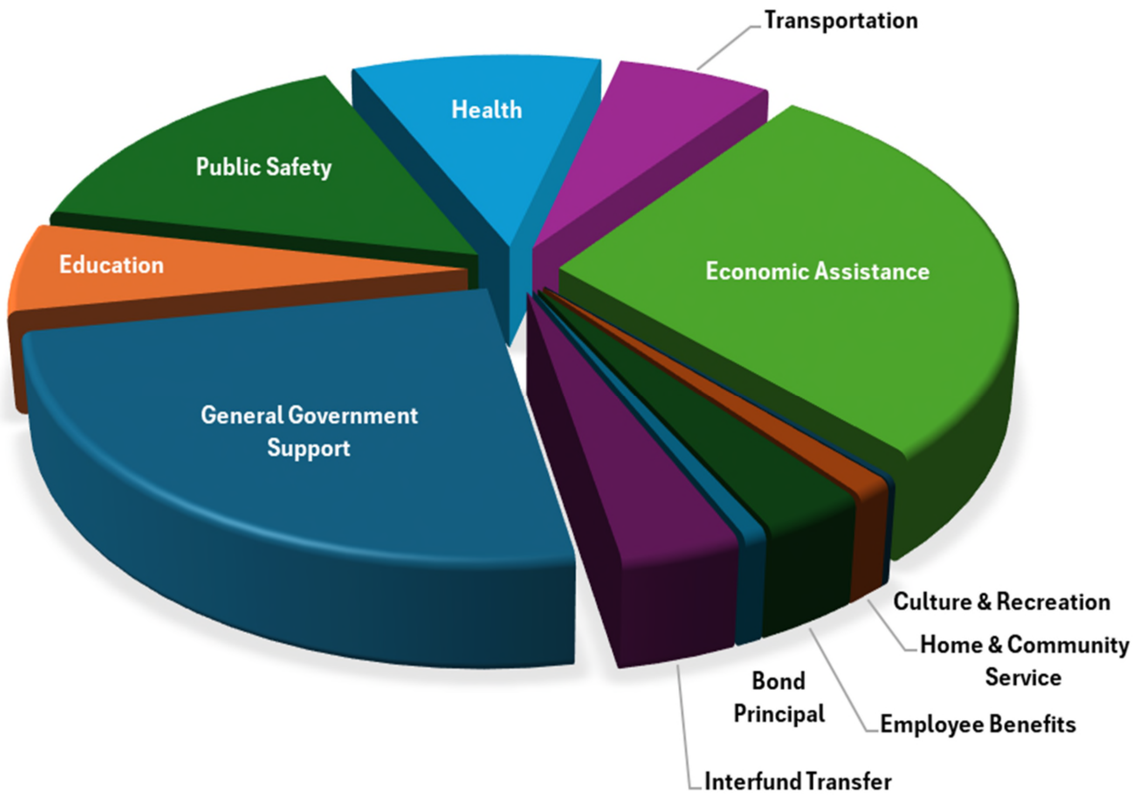
						Fiscal Scores		
Fiscal Year Ending	Class	Local Government/ School District Name	County	Stress Designation	Region	Current Year	1 Year Prior	2 Years Prior
	County		Tioga					
2024	County	Tioga	Tioga	No Designation	Southern Tier	3.3	0.0	3.3

APPROPRIATIONS BY FUND

APPROPRIATIONS		2025 ADOPTED	2026 TENTATIVE	$ CHNG	% CHNG
A	GENERAL FUND	92,299,650	96,526,053	4,226,403	4.58%
CD	EMPLOYMENT	277,890	279,783	1,893	0.68%
CE	ENTERPRISE	-	-	-	0.00%
CI	LIABILITY INSURANCE	1,002,895	1,009,248	6,353	0.63%
D	COUNTY ROAD	2,508,807	2,904,579	395,772	15.78%
DM	ROAD MACHINERY	975,807	946,291	(29,516)	-3.02%
H	CAPITAL**	5,246,447	6,777,772	1,531,324	29.19%
S	WORKMANS COMP	981,238	1,098,920	117,682	11.99%
TOTAL APPROPRIATIONS		**103,292,734**	**109,542,645**	**6,249,911**	**6.05%**

OBJECTS OF EXPENSE

	2025	2026		
OBJECT OF EXPENSE	ADOPTED	TENTATIVE	$ CHNG	% CHNG
Personal Services	27,212,620	28,833,784	1,621,163	5.96%
Capital Equipment	3,317,230	5,428,632	2,111,401	63.65%
Interdepartmental	673,546	659,624	(13,922)	-2.07%
Contractual	50,170,484	51,262,685	1,092,200	2.18%
Debt Principal	545,000	570,000	25,000	4.59%
Debt Interest	250,110	210,900	(39,210)	-15.68%
Employee Benefits	16,869,187	18,523,428	1,654,242	9.81%
Interfund Transfers	4,254,556	4,053,593	(200,964)	-4.72%
TOTAL APPROPRIATIONS	**103,292,734**	**109,542,645**	**6,249,911**	**6.05%**



FUNCTION OF GOVERNMENT

TOP 10 COSTS

	2025 ADOPTED	2026 TENTATIVE	% OF TOTAL
Salaries	27,212,620	28,833,784	26.32%
Health Insurance	10,717,771	11,523,254	10.52%
Medicaid (MMIS)	8,284,704	8,323,885	7.60%
Sales Tax Distributions	6,505,000	7,380,000	6.74%
County Jail	5,847,678	6,065,458	5.54%
New York State Retirement	3,513,132	4,167,458	3.80%
Community College Tuition	3,000,000	3,000,000	2.74%
Handicapped Education	1,434,000	1,345,100	1.23%
Foster Care Program	589,991	1,155,885	1.06%
Bonds - Debt	709,768	707,886	0.65%
Remaining Appropriations	35,478,070	37,039,935	33.81%
TOTAL	103,292,734	109,542,645	100%

OUTSIDE AGENCY FUNDING

	2025 ADOPTED	2026 TENTATIVE	$ CHNG	% CHNG
Tioga Opportunities	122,289	122,670	381	0.31%
A New Hope Center	13,000	60,000	47,000	361.54%
Council on the Arts	8,554	8,554	-	0.00%
Tioga County Libraries	74,896	74,896	-	0.00%
Historical Societies	6,670	8,670	2,000	29.99%
Tioga County Tourism	170,000	170,000	-	0.00%
Soil & Water Conservation	335,196	351,956	16,760	5.00%
Soil & Water - Dean Creek	602	602	-	0.00%
Tioga County Agricultural Society	7,065	7,765	700	9.91%
Cornell Cooperative Extension	273,027	275,527	2,500	0.92%
TOTAL OUTSIDE AGENCY FUNDING	**1,011,299**	**1,080,640**	**69,341**	**6.86%**

STATE MANDATED SERVICES

Health & Humans Services	2025 ADOPTED	2026 TENTATIVE	$ CHANGE	% CHANGE
● Medicaid "MMIS"	8,284,704	8,323,885	39,181	0.47%
> Public Assistance				
● Family Assistance/TANF	410,000	520,000	110,000	26.83%
● Safety Net	582,800	577,000	(5,800)	-1.00%
● Emergency Aid	15,000	15,000	-	0.00%
> Child Welfare				
● CPS	55,641	56,751	1,110	1.99%
● Foster Care/Adoption	589,991	1,155,885	565,894	95.92%
● Adult Protective Services	15,000	15,000	-	0.00%
● Early Intervention	37,010	51,310	14,300	38.64%
● Preschool Special Education	1,434,000	1,345,100	(88,900)	-6.20%
> Public Health Core Services				
● Disease Control	(75,175)	(82,450)	(7,275)	9.68%
● Environmental Health	(240,000)	(235,250)	4,750	-1.98%
> Mental Hygiene				
● Mental Health	(650,634)	156,386	807,020	-124.04%
● Substance Use	215,638	140,639	(74,999)	-34.78%
● Developmental Disabilities	-	-	-	0.00%
● Criminal Psychiatric Care	198,000	198,000	-	0.00%
Total Health & Humans Services	10,871,975	12,237,256	1,365,282	12.56%

STATE MANDATED SERVICES

Justice & Public Safety	2025 ADOPTED	2026 TENTATIVE	$ CHANGE	% CHANGE
> Indigent Defense				
• Public Defender	559,022	711,242	152,220	27.23%
• Assigned Counsel '18-B'	532,500	660,533	128,033	24.04%
> Probation Services	-			
• Probation	1,248,711	1,428,334	179,624	14.38%
• Alternatives to Incarceration (A	14,704	16,215	1,511	10.28%
• County Jail	5,847,678	6,065,458	217,780	3.72%
• District Attorney	897,642	1,102,293	204,651	22.80%
• Emergency Management (CEMP)	239,780	290,304	50,524	21.07%
• Board of Elections	848,935	880,503	31,568	3.72%
Total Justice & Public Safety	10,188,971	11,154,883	965,912	9.48%

STATE MANDATED SERVICES

Other County Functions	2025 ADOPTED	2026 TENTATIVE	$ CHANGE	% CHANGE
Community College Chargebacks	3,000,000	3,000,000	-	0.00%
Veterans Service Agency	176,744	174,956	(1,788)	-1.01%
Weights & Measures Programs	10,937	19,112	8,175	74.75%
Real Property Tax Services	165,766	179,140	13,374	8.07%
Coroner/Medical Examiners	164,370	185,318	20,948	12.74%
New York State Retirement*	3,513,132	4,167,458	654,326	18.63%
Total Other County Function	7,030,950	7,725,984	695,034	9.89%
Total Mandated Service Cost	**28,091,895**	**31,118,123**	**3,026,228**	**10.77%**
County Property Tax Levy	**26,887,599**	**27,450,883**		
% of County Tax Levy	**104.48%**	**113.36%**		

**New York State and Local Retirement System (NYSLRS) is not considered a "State-Mandated Program or Service", rather an "Employer Mandate"*

CAPITAL COSTS

	2025 ADOPTED	2026 TENTATIVE	$ CHNG	% CHNG
Paving Projects	$ 2,550,000	$ 2,000,000	$ (550,000)	-21.57%
*Building Projects**	$ 1,158,000	$ 2,325,000	$ 1,167,000	100.78%
Car/Truck	$ 6,000	$ 66,000	$ 60,000	1000.00%
Telephone Equipment	$ 6,666	$ 6,750	$ 84	1.26%
Software Expense	$ 136,250	$ 1,500	$ (134,750)	-98.90%
Equipment (Not Car)	$ 12,000	$ 13,000	$ 1,000	8.33%
*Radio & Equipment**	$ -	$ -	$ -	0.00%
Road Machinery Equipment	$ 860,001	$ 1,936,000	$ 1,075,999	125.12%
Upgrade - Vehicle Fleet	$ 286,122	$ 214,122	$ (72,000)	-25.16%
Computer Equipment	$ 136,409	$ 120,400	$ (16,009)	-11.74%
Upgrade - Voting Machines	$ 45,000	$ 45,000	$ -	0.00%
Upgrade - Jail Security System	$ 50,000	$ 50,000	$ -	0.00%
Total Capital Projects	**$ 5,246,447**	**$ 6,777,772**	**$ 1,531,324**	**29.19%**

AMERICAN RESCUE PLAN ACT (ARPA)

By the end of 2025, the County anticipates to have spent approximately $7,858,935 of the $9,362,868 amount awarded to County, on ARPA qualifying project expenditures including Capital Investments, Outside Agency Funding, and Provisions of Governmental Services.

The balance left to be spent is approximately $1,503,933

Of the remaining amount, $591,236 is obligated to the Emergency Radio System Communications Upgrade; $433,011 is obligated to an Equipment Wash Facility; $479,686 is obligated to County Facility Upgrades.

Per the Final Rule, the ARPA funding must be fully obligated by 12/31/2024, with the last dollar spent prior to 12/31/2026. Tioga County plans to have fully spent the amount awarded by year end 2026.

ESTIMATED REVENUE AND APPLIED SURPLUS

		2025	2026		
ESTIMATED REVENUES		ADOPTED	TENTATIVE	$ CHNG	% CHNG
A	*GENERAL FUND*	(59,116,139)	(62,953,173)	(3,837,034)	6.49%
CD	*EMPLOYMENT*	(277,890)	(279,783)	(1,893)	0.68%
CE	*ENTERPRISE*	-	-	-	0.00%
CI	*LIABILITY INSURANCE*	(1,002,895)	(1,009,248)	(6,353)	0.63%
D	*COUNTY ROAD*	(2,508,807)	(2,904,579)	(395,772)	15.78%
DM	*ROAD MACHINERY*	(975,807)	(946,291)	29,516	-3.02%
H	*CAPITAL*	(5,246,447)	(4,153,760)	1,092,687	-20.83%
S	*WORKMANS COMP*	(981,238)	(1,085,249)	(104,011)	10.60%
EST. REVENUES		(70,109,223)	(73,332,083)	(3,222,860)	4.39%
APPLIED SURPLUS		(6,295,912)	(8,759,679)	(2,463,767)	39.13%
REAL PROPERTY TAXES		(26,887,599)	(27,450,883)	(563,284)	2.09%
TOTAL REVENUE & SURPLUS		**(103,292,734)**	**(109,542,645)**	**(6,249,911)**	**6.05%**

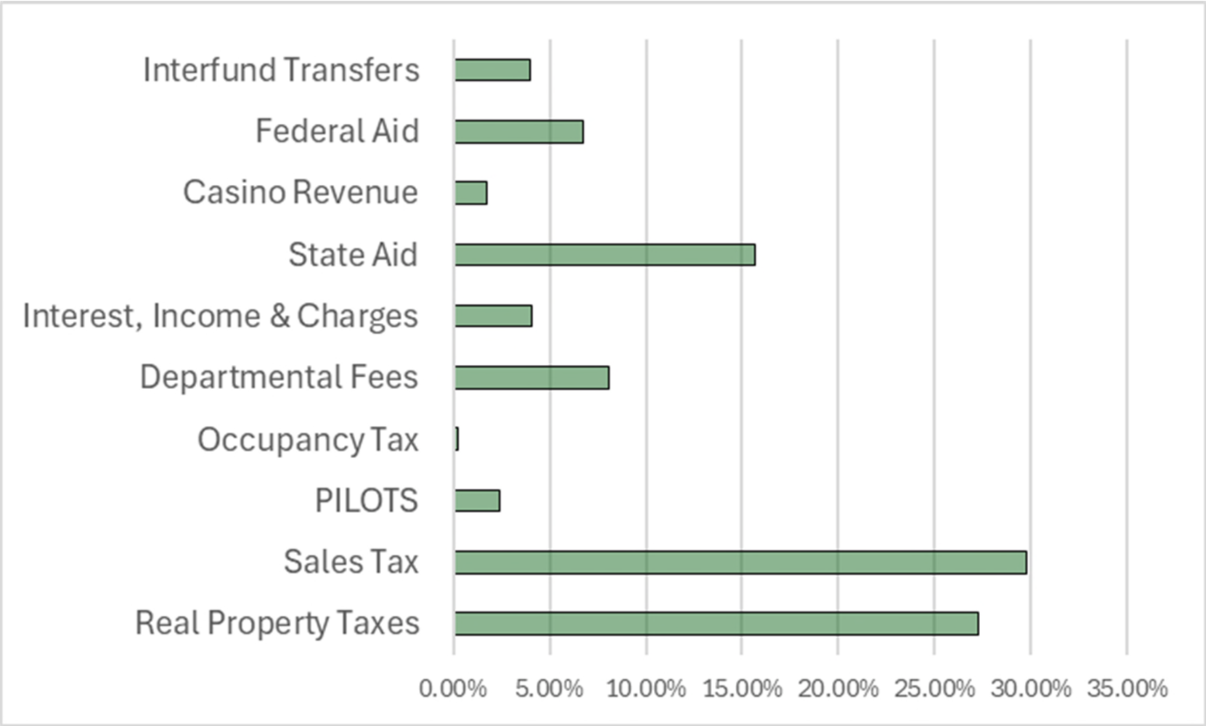
OBJECTS OF REVENUE

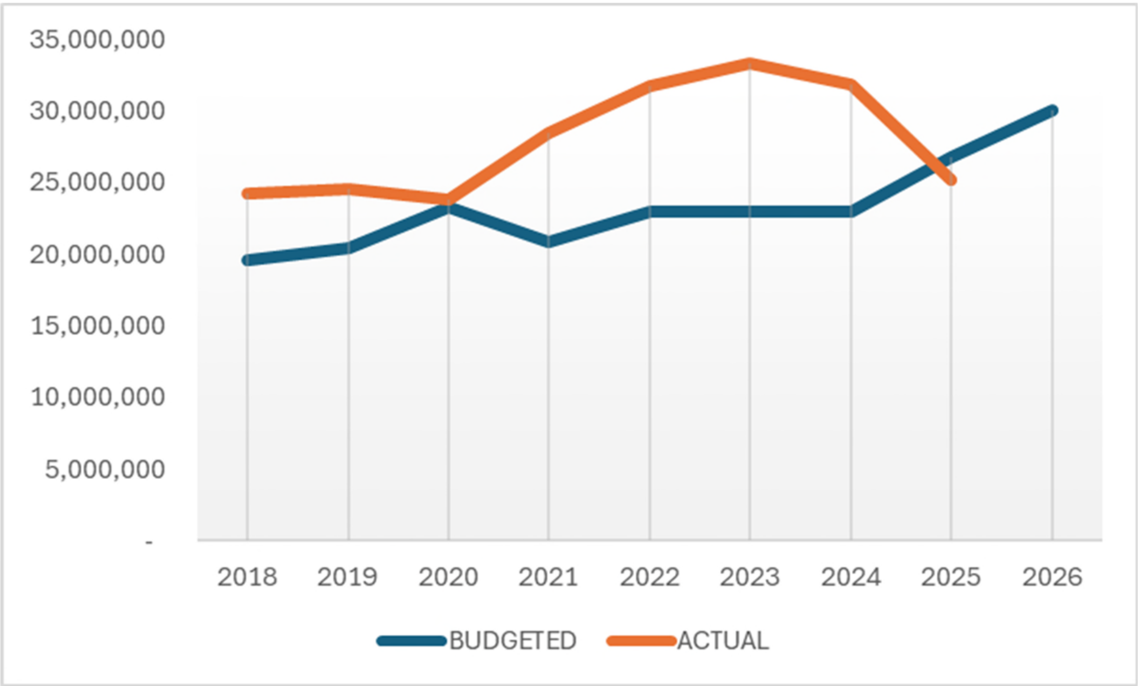
	2025	2026		
OBJECT OF REVENUE	ADOPTED	TENTATIVE	$ CHNG	% CHNG
Personal Services	(64,384,687)	(68,201,807)	(3,817,120)	5.93%
Interest, Income, Charges	(3,961,068)	(4,153,412)	(192,344)	4.86%
State Aid	(17,650,811)	(17,576,589)	74,222	-0.42%
Federal Aid	(6,745,700)	(6,811,237)	(65,537)	0.97%
Interfund Transfers	(4,254,556)	(4,053,593)	200,964	-4.72%
TOTAL REVENUES	**(96,996,822)**	**(100,796,636)**	**(3,799,814)**	**3.92%**

FUNDING STREAMS

	2025 ADOPTED	2026 TENTATIVE	$ CHNG	% CHNG
Real Property Taxes	(26,887,599)	(27,450,883)	(563,284)	2.09%
Sales Tax	(26,800,000)	(30,000,000)	(3,200,000)	11.94%
PILOTS	(2,377,707)	(2,400,193)	(22,486)	0.95%
Occupancy Tax	(199,000)	(199,000)	-	0.00%
Departmental Fees	(8,120,381)	(8,151,731)	(31,350)	0.39%
Interest, Income & Charges	(3,961,068)	(4,153,412)	(192,344)	4.86%
State Aid	(16,150,811)	(15,826,589)	324,222	-2.01%
Casino Revenue	(1,500,000)	(1,750,000)	(250,000)	16.67%
Federal Aid	(6,745,700)	(6,811,237)	(65,537)	0.97%
Interfund Transfers	(4,254,556)	(4,053,593)	200,964	-4.72%
TOTAL EST REVENUE	**(96,996,822)**	**(100,796,636)**	**(3,799,814)**	**3.92%**

FUNDING STREAMS (CHART)





SALES TAX TRENDS

BUDGET SUMMARY BY FUND

FUND	FUND DESCRIPTION	APPROPRIATIONS	LESS: ESTIMATED REVENUES	LESS: REAL PROPERTY TAX	LESS: APPROPRIATED RESERVE AMOUNTS	LESS: APPROPRIATED FUND BALANCE
A	General Fund	96,526,053	(62,953,173)	(27,450,883)	-	(6,121,997)
CD	Federal Employment Programs	279,783	(279,783)	-	-	-
CE	Community Development	-	-	-	-	-
CI	Liability Insurance Fund	1,009,248	(1,009,248)	-	-	-
D	County Road Fund	2,904,579	(2,904,579)	-	-	0
DM	Road Machinery	946,291	(946,291)	-	-	-
H	Capital Fund	6,777,772	(4,153,760)	-	(2,624,012)	-
S	Workmans Comp Fund	1,098,920	(1,098,920)	-	-	-
		109,542,645	**(73,345,753)**	**(27,450,883)**	**(2,624,012)**	**(6,121,997)**

7 YEAR BUDGET ANALYSIS

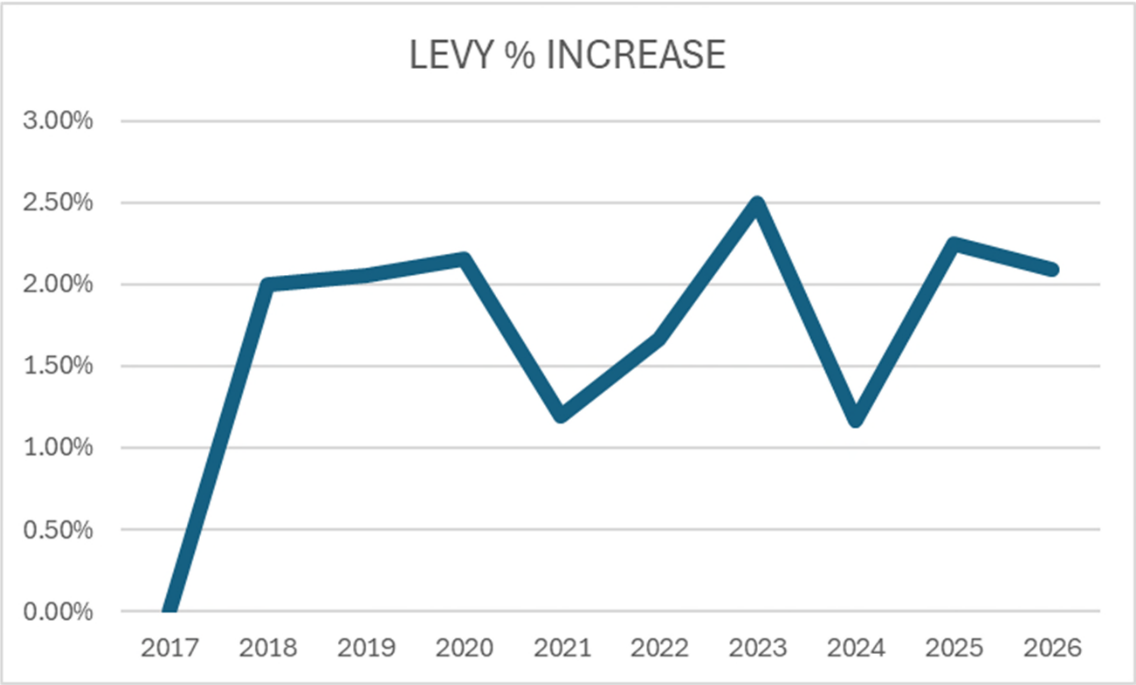
YEAR	APPROPRIATIONS	ESTIMATED REVENUES	BUDGET GAP	APPROPRIATED FUND BALANCE	TAX LEVY	LEVY % INC
2020	86,190,635	58,559,043	27,631,592	2,977,483	24,654,109	2.15%
2021	82,866,808	45,736,743	37,130,065	12,181,344	24,948,721	1.19%
2022	96,328,823	58,441,824	37,886,999	12,528,245	25,358,754	1.64%
2023	99,472,243	60,630,320	38,841,923	12,849,577	25,992,346	2.50%
2024	102,587,333	68,415,157	34,172,176	7,875,787	26,296,389	3.70%
2025	103,292,734	70,109,223	33,183,511	6,295,912	26,887,599	2.25%
2026	109,542,645	73,345,753	36,196,891	8,746,008	27,450,883	2.09%
AVG	**97,183,032**	**62,176,866**	**35,006,165**	**9,064,908**	**25,941,257**	**2.22%**
$ CHNG	6,249,911	3,236,530	3,013,380	2,450,096	563,284	
% CHNG	6.05%	4.62%	9.08%	38.92%	2.09%	

FUTURE COUNTY CHALLENGES

- ✓Maintaining County Services
- ✓Managing Reductions to State & Federal Aid
- ✓Advocating for Mandate Relief to New York State
- ✓Maintaining (Creating New) Revenue Sources
- ✓Staff Turnover, Retirement, Retention & Hiring
- ✓Maintaining Support to Outside Agencies
- ✓Maintaining Sales Tax Distribution to Towns & Villages
- ✓Meeting Capital Equipment Needs & Communication Upgrades

10 YEAR TAX LEVY %

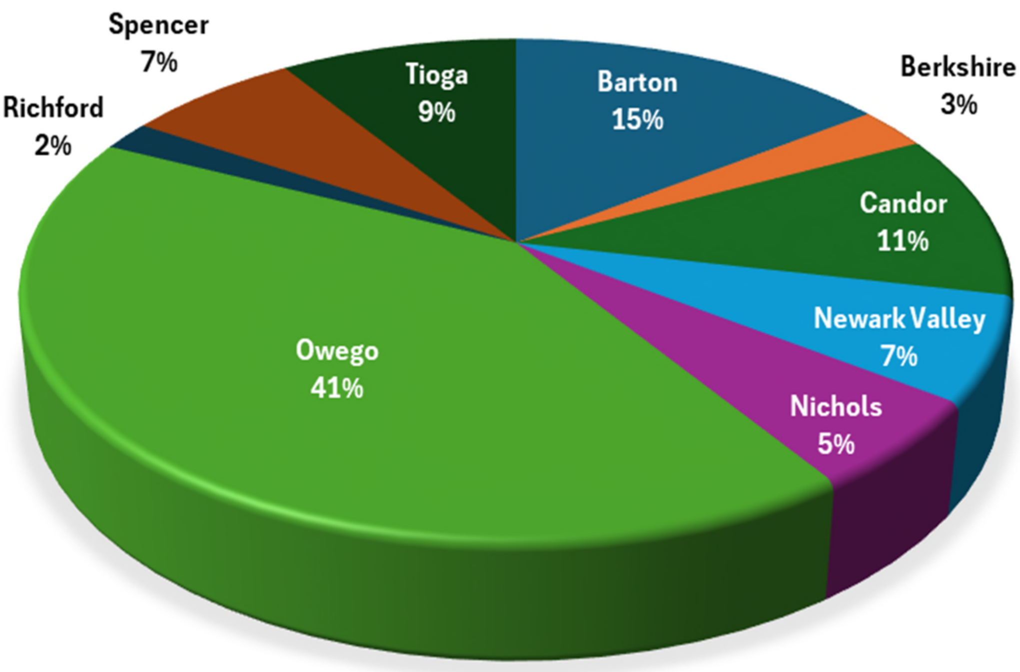
YEAR	LEVY % INCREASE	ROLLOVER $
2017	0.00%	$ 36,288.00
2018	2.00%	$ 71,172.00
2019	2.05%	$ -
2020	2.15%	$ -
2021	1.19%	$ -
2022	1.66%	$ -
2023	2.50%	$ -
2024	1.17%	$ -
2025	2.25%	$ -
2026	2.09%	$ -
10 YEAR AVERAGE	**1.71%**	



10 YEAR TAX LEVY % INCREASE

APPORTIONMENT

MUNICIPALITY	2025 TOTAL TAXABALE EQUALIZED VALUE	2026 TOTAL TAXABALE EQUALIZED VALUE	INCREASE (DECREASE)	EQUALIZATION RATE	APPORTIONMENT %	LEVY $ TO BE RAISED (APPROXIMATE)
Barton	577,294,038	613,661,441	36,367,403	56.20%	14.85%	$ 4,076,555
Berkshire	103,592,344	112,870,742	9,278,398	65.00%	2.73%	$ 749,801
Candor	402,346,735	439,985,585	37,638,850	61.50%	10.65%	$ 2,922,826
Newark Valley	248,736,885	274,969,038	26,232,153	42.50%	6.65%	$ 1,826,620
Nichols	211,546,342	233,441,881	21,895,539	17.38%	5.65%	$ 1,550,755
Owego	1,643,575,351	1,700,865,761	57,290,410	52.25%	41.16%	$ 11,298,857
Richford	88,161,626	96,114,371	7,952,745	70.00%	2.33%	$ 518,488
Spencer	246,321,857	278,568,991	32,247,134	70.00%	6.74%	$ 1,850,535
Tioga	363,002,644	381,822,116	18,819,472	4.30%	9.24%	$ 2,536,446
TOTALS	**3,884,577,822**	**4,132,299,926**	**247,722,104**		**100.00%**	**$ 27,330,882**



APPORTIONMENT (CHART)

TAX RATE BY MUNICIPALITY

COUNTY OF TIOGA
10 YEAR HISTORIC PROPERTY TAX RATES PER $1,000
INCREASE IN TAX LEVY $563,282 = 2.09%

MUNICIPALITY	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	TAX RATE % CHANGE
BARTON	10.16	10.18	10.33	10.36	11.24	11.14	11.41	11.82	11.58	11.96	3.31%
BERKSHIRE	8.63	8.64	8.67	8.69	9.32	9.37	9.20	9.35	9.87	10.33	4.66%
CANDOR	8.47	8.81	9.02	8.95	9.42	9.68	9.79	9.78	10.51	10.93	3.99%
NEWARK VALLEY	12.32	12.35	12.75	12.79	13.28	13.50	13.95	14.48	14.90	15.82	6.14%
NICHOLS	36.56	35.87	35.29	33.34	33.63	34.50	34.27	33.73	38.06	38.59	1.38%
OWEGO	11.34	11.36	11.55	11.96	12.85	13.06	13.46	13.10	13.02	12.83	-1.45%
RICHFORD	6.87	6.89	6.94	6.98	7.51	7.31	7.16	6.91	7.52	7.75	3.13%
SPENCER	9.00	9.03	9.05	9.59	8.69	8.85	8.32	8.21	8.84	9.57	8.25%
TIOGA	123.13	130.90	131.20	135.66	148.36	148.26	152.03	157.42	155.54	156.11	0.36%

COMPOSITE TAX RATE

YEAR		RATE	% CHANGE
2017	$	8.84	-0.45%
2018	$	8.94	1.13%
2019	$	9.02	0.89%
2020	$	9.03	0.11%
2021	$	8.61	-4.65%
2022	$	8.76	1.74%
2023	$	8.24	-5.94%
2024	$	6.99	-15.17%
2025	$	6.92	-0.98%
2026	$	6.64	-4.03%
10 YEAR AVG	**$**	**8.20**	

The combined composite tax rate for 2026 is $6.64 per $1,000 of assessed value.

The average home with a total assessed value $100,000 home will pay approximately $664 in County Tax.