

*Public Hearing
2025 Budget
November 12, 2024*

The Public Hearing on the 2025 Budget was called to order by the Chair at 10:00 A.M. Legislators Brown, Ciotoli, Flesher, Monell, Mullen, Roberts, Sauerbrey, and Standinger were present.

There were five people in attendance along with County Administrator Jackson Bailey.

The Clerk read the legal notice as published in the official newspapers.

County Administrator Bailey gave the 2025 budget presentation.

“Dear Honorable Members of the Tioga County Legislature and Citizens of Tioga County. Today, Tuesday, November 12, 2024, I present to you the proposed Tentative County Budget for 2025.

“In the beginning of the budget process, the Tioga County Legislature had provided Budget Directives to departments including minimal increases to local share amounts unless related to new mandates from the State or standard COLA increases, keeping the County personnel count to a sustainable number, and scrutiny of the proposed Capital Budget.

“These directives have helped to ensure that the budget meets the financial goals of the County by means of having a balanced budget using reasonable revenue and expense expectations, adhering to the State mandated tax cap amount, maintaining a ‘*not in fiscal distress*’ rating with the NYS Comptroller’s Office, and maintaining an estimated amount of fund balance that is within the County’s Fund Balance Policy.

“The 2025 Budget process was met with the continued challenge of unfunded and underfunded mandated services as prescribed by the State. Mandated services in 2025 are estimated to make up 107% of the total County Tax Cap. In 2024, it made up 98% of the Tax Cap and 96% in 2023. This is approximately a 10% increase from last year in services that are mandated to be provided by New York State.

“Tioga County Legislators, Department Heads, and employees continue to be great stewards of taxpayer dollars, diligently looking for cost-saving measures, advocating for additional revenue sources and seeking new sources for economic

growth. The proposed budget maintains all programs and services currently provided to Tioga County residents for 2025.

“The 2025 budgeted expenses proposed are \$103,259,946, a 1.7% increase over the prior year. The proposed budget revenues are \$70,109,223, a 2.4% increase over the prior year.

“After applying the tentative property tax levy of \$26,887,599, I propose using \$6,263,164 in Unrestricted General Fund Balance to close the budgetary gap for 2025.

“The increase in expenditures is a combination of Contractual Salaries and Fringe Benefit costs, Medicare costs, Day Care & Social Services costs, Juvenile Delinquent Program Expense, and Community College Expense.

“The 2025 Budget brings significant increases in Salaries and Employer paid benefits. The average contractual salary increase is 3%, the active health insurance premiums increased by 6%, and the NYS Retirement bill for 2025 increased by 38%, an approximate one million dollar increase in retirement premiums for eligible County employees.

“Tioga County continues to share sales tax with towns and villages. Some counties in the State have found the need to reduce or eliminate their sales tax distributions to meet their budgetary needs. Tioga County will maintain the sales tax distribution to towns and villages, and estimates distributing over \$6.5 million in the 2025 budget.

“The County anticipates paying nearly \$3 million annually in college tuition chargebacks for residents in 2025.

“The largest funding streams for the County are Real Property Taxes, Sales Tax, Fees for Service, and State Aid. Sales tax amounts received have been well over what has been anticipated by the State, but the amounts are forecasted to decrease in the near future. Casino Revenue is an especially unstable source of revenue as it not only depends on the performance of the Tioga Downs Casino itself, but the amount awarded to Tioga County is considered to be State Aid, this amount as such is formulated by the State of New York and can be re-formulated and reduced at any time.

“The NYS Tax Cap calculation for 2025 allows for a 2.25% increase to the tax levy, a \$591,210 allowance. With the allowable increase, the 2025 proposed County Real Property Tax Levy shall be \$26,887,599.

“2025 will mark the 13th consecutive budget year that Tioga County has stayed under the State imposed property tax cap. The 10-year average increase in the Tax Levy has been approximately 1.58%.

“The Combined Composite Tax Rate for 2025 is \$6.92 per \$1,000 of taxable value. The average assessed \$100,000 home will pay approximately \$692 in County Tax. Tax rates will vary due to the State established equalization rates and each municipality's apportionment percentage. The Combined Composite Tax Rate includes Veterans and religious exemptions which will also impact the tax rates.

“In preparation for the 2025 Budget, I would like to thank all Department Heads and County employees for their participation in the annual budget process. I would like to especially thank Legislative Clerk Cathy Haskell, Real Property Director Steven Palinosky, Personnel Officer Linda Parke, Benefits Manager Camille Mattison-Corneby, County Treasurer James McFadden, Deputy County Treasurer Katie Chandler, Chief Accountant Laura Schurter, and Payroll Supervisor Amy Potter.

“I would also like to thank Legislative Chair Martha Sauerbrey and the Tioga County Legislature for their continued strength, leadership, and unrelenting support and assistance throughout the budget process.

“Please note the proposed Real Property Tax Levy cannot be increased after today's hearing without an additional public hearing.

“Following the presentation of the 2025 Budget Brief, the floor will be open for comments to the Legislature.”

The County Administrator presented a PowerPoint slide presentation on budget brief specifics.

Legislator Standing spoke. “I was resistant to the County Administrator position but seeing that he also does the budget I am certainly in favor of what he does. I think this is evidence of what he does, and he does it very well. Thank you.”

Legislator Mullen spoke. “In regard to the increase in Raise the Age and Juvenile Detention, the County is currently going through another situation, and this was not an issue before Raise the Age and Bail Reform. It is a hidden cost to the County. It was not another mandate, as they changed the law. Now, we are forced to find housing for juveniles up to the age of eighteen when prior the criminal age was sixteen and by State Law juveniles up to the age of twenty-one were kept in a separate location in the jail and away from other adults. Now, we are scrambling again today to place a juvenile at an exorbitant cost. These are the hidden costs that come from the State every year with very little press and very little notice and there is absolutely no reimbursement from the State on this. So, when people ask

how things get more expensive, we do not utilize our jail because we have to put all these juveniles in detention facilities which under Governor Cuomo, they closed 50% of them prior to Raise the Age. That is why we pay the price we pay.”

There being no public comments, the hearing was adjourned at 10:23 A.M.