Tioga County Worksession Minutes
November 5, 2026 – 1:00 p.m.

Legislators Present:
Legislator Aronstam
Legislator Brown
Legislator Bunce
Legislator Cantella
Legislator Ciotoli
Legislator Flesher
Chair/Legislator Monell
Legislator Rose
Legislator Standinger

Legislators Absent:
None

Guests:
Matt Freeze, Reporter, Morning Times

Staff present:
Peter DeWind, County Attorney
Cathy Haskell, Legislative Clerk
Jackson D. Bailey II, County Administrator
Linda Parke, Personnel Officer

Call Meeting to Order: Chair Monell opened the meeting at 1:00 p.m.

2027 Tentative Budget Update: County Administrator Bailey distributed and reviewed the Tioga County 2027 Tentative Budget Brief, which will be presented at the public hearing scheduled for Tuesday, November 10, 2026 at 10:00 a.m. in the Hubbard Auditorium.

Mr. Bailey highlighted the following key components of the 2027 Tentative Budget:

- The proposed 2027 tax levy remains within the County's allowable tax levy limit; marking the 15th consecutive year without overriding the allowable levy.
- The County remains in compliance with its General Fund Balance Policy.
- All programs funded in 2026 are proposed to continue in 2027.
- Mandated Services represent approximately 109% of the proposed property tax levy, with Medicaid costs accounting for approximately 30%.

- The County received a 2025 Fiscal Stress Monitoring System score of 6.7, resulting in a designation of "No Designation" by the Office of the State Comptroller. Scores over 44 are given a designation title.

Budget Summary and Appropriations: Mr. Bailey reviewed the proposed appropriations, estimated revenues, fund balances, and changes from the 2026 Adopted Budget. Total appropriations for 2027 are $115,913,075, an increase of $6,348,038, or 5.79%, over the 2026 Adopted Budget. The proposed budget includes $1,987,060 in appropriated Capital Fund Reserve and $7,670,418 in appropriated General Fund Balance.

Legislator Rose inquired whether the Legislature should establish a target percentage for the General Fund Balance when evaluating future budget increases. Mr. Bailey explained that while establishing a target may be beneficial, maintaining an appropriate Fund Balance is the primary consideration. He further reported that the County's Fund Balance Policy establishes an acceptable range. Mr. Bailey reported that the State will not establish a specific range, leaving that to the discretion of the Legislature.

Major Expenditures and Mandated Services: Mr. Bailey reviewed the County's Objects of Expense including Personal Services (salaries), Capital Equipment, Interdepartmental, Contractual, Debt Principal, Debt Interest, Employee Benefits, and Interfund Transfers. Personal Services appropriation increased $1,884,309 from $28,857,176 in 2026 to $30,741,485 in 2027. Employee Benefits increased $1,366,906 from $18,523,428 in 2026 to $19,890,335 in 2027.

Mr. Bailey reported the top 10 costs to the County include salaries, health insurance, Medicaid, sales tax distributions, county jail services, foster care program, bonds-debt and remaining appropriations.

Mr. Bailey reviewed the County's mandated service costs, including Health & Human Services, Justice and Public Safety, and Other County Functions. The estimated cost of the mandated services totals $32,204,424, compared to the proposed property tax levy of $29,542,160, representing approximately 109% of the County Tax Levy. Mr. Bailey explained that this percentage decreased from 113% in the Adopted 2026 Budget and is attributable to reductions in the Real Property Tax Levy. He further noted that New York State Retirement is considered an Employer Mandate rather than a State-Mandated Program.

Outside Agency Funding – Mr. Bailey reviewed the proposed funding for outside agencies, including Tioga Opportunities, A New Hope Center, Council on the Arts, Tioga County Libraries, Historical Societies, Tioga County Tourism, Soil & Water Conservation, Tioga County Agricultural Society, and Cornell Cooperative Extension. The total proposed funding is $1,137,187, an increase of $56,547, or 5.23% over the 2026 Adopted Budget.

Capital Investments – Mr. Bailey reviewed the proposed Capital Budget, including paving and building projects, facility renovations, communication upgrades, capital software expense, HVAC upgrades and equipment, equipment (not car), road machinery, vehicle fleet upgrades, computer, and upgrades to voting machines and jail security system. The proposed 2027 Capital Budget totals $6,189,060, a decrease of approximately $588,712, or 8.69% from the 2026 Adopted Budget.

American Rescue Plan Act (ARPA) – Mr. Bailey reported that the County committed approximately $9.36 million in ARPA funding toward one-time projects involving public safety, affordable housing, infrastructure improvements, technology modernization, and community development. The County anticipates completing the remaining projects and expending the funds by December 31, 2026. These funds were dedicated to one-time investments rather than to support ongoing County programming.

Estimated Revenues & Applied Surplus: Mr. Bailey reviewed the County's estimated revenues, applied surplus, and real property taxes. The total estimated revenues, excluding applied surplus and real property taxes are $76,713,436, an increase of $3,367,683, or 4.59% over the 2026 Adopted Budget. The proposed budget also includes $9,657,478 in applied surplus and a Real Property Tax Levy of $29,542,160.

Funding Streams – Mr. Bailey reviewed the County's major funding sources, including Real Property Taxes, Sales Tax, PILOT Payments, Occupancy Tax, Departmental Fees, Interest, Income & Charges, State & Federal Aid, Casino Revenue, and Interfund Transfers for a total estimated revenue of $106,255,596 in the 2027 Tentative Budget compared to $100,796,636 in the 2026 Adopted Budget, an increase of $5,458,960, or 5.42%.

Mr. Bailey reported that the PILOT revenue is projected to decrease from $2,400,193 in the 2026 Adopted Budget to $959,291 in the 2027 Tentative Budget, a reduction of $1,440,902 as certain properties return to the taxable assessment rolls.

Legislator Aronstam inquired whether the sales tax revenue represented total collection or the amount retained by the County. Mr. Bailey reported the revenue figures reflect total sales tax collections, with approximately one-third distributed to towns and villages, which are reflected in an expenditure.

Sales Tax Trends: Mr. Bailey reviewed historical sales tax collections and budget projections noting that the County has adjusted its budgeted sales tax revenue to more closely reflect collection trends. The proposed 2027 sales tax revenue is $32,437,500, an increase of $2,437,500, or 8.13% over the 2026 Adopted Budget. He also reviewed the County's taxable sales by industry, including automobile dealerships, department stores, electric utilities, restaurants, and other retail.

Historical Budget Analysis and Property Tax Levy: Mr. Bailey reviewed historical appropriations, revenues, budgetary gaps, property tax levies, and appropriated Fund Balance.

The proposed 2027 property tax levy is $29,542,160, an increase of $2,091,277, or 7.62%, over 2026. He explained that two significant PILOT agreements returning to the taxable assessment rolls contributed to the increase in the property tax levy. Despite the increase in the overall levy, the estimated Countywide equalized tax rates are projected to decrease from $6.64 per $1,000 of taxable full value in 2026 to $6.38 in 2027, a reduction of approximately 3.96%. Mr. Bailey explained that increasing assessed values can result in a lower equalized tax rate even when the overall levy increases.

Municipal Tax Rates and Apportionment: Mr. Bailey reviewed the historical property tax rates for the County's municipalities and explained how changes in assessed values, equalization rates, and tax apportionments affect individual municipalities differently.

Legislator Rose inquired about the significant change in Owego's tax apportionment. Mr. Bailey explained that Owego experienced an increase of approximately $456 million in equalized assessed value, partially attributable to two PILOT agreements returning to the taxable assessment rolls.

Tax Levy History: Mr. Bailey reviewed the County's property tax levy increases over the past ten years, noting an average annual increase of approximately 2.47%. He explained that the last time the County carried forward unused tax levy capacity was in 2018, when $71,172 was available for rollover. He further discussed the provisions allowing unused levy capacity to be carried forward, subject to applicable tax cap limitations.

Future County Challenges – Mr. Bailey identified several anticipated challenges, including Federal and State funding, potential impacts to SNAP & Medicaid, increasing mandated services, workforce recruitment and retention, maintaining essential County services, capital infrastructure and technology needs, revenue stability, taxpayer affordability, and State mandates.

In her opinion, Legislator Rose believes the top three Federal and State priorities will be negotiation out of the war, putting a hold on SNAP and Medicaid cuts, and reinstating the affordable care subsidies.

Mr. Bailey reported the complete 2027 Tentative Budget Brief presentation will be on file with the Legislative Office following the public hearing.

Approval of Worksession Minutes: On motion of Legislator Brown, seconded by Legislator Rose, the October 22, 2026 minutes were unanimously approved.

Action Items: Currently, there are no action items.

Legislative Support: Legislative Clerk Haskell presented the Legislative Support report, and minutes are documented in a separate document that will be sent to the Legislators.

Resolutions: Ms. Haskell reviewed the agenda and proposed resolutions for the November 10, 2026 Legislature meeting.

Other:

- ***Cybersecurity Training –*** Chair Monell reported that Chief Information Officer Clark is available to conduct cybersecurity training for interested Legislators immediately following the November 19, 2026. Legislators expressed interest in the training, however Legislators Flesher and Standinger indicated they would be unavailable. Legislative Clerk Haskell will coordinate with Mr. Clark to finalize arrangements.
- ***Open Enrollment –*** Legislative Clerk Haskell reported that Open Enrollment for health dental, and vision insurance, as well as Flexible Spending began on Monday, November 2nd and will continue through Friday, November 13, 2026. Enrollment is conducted through the Navigator platform, and notification emails were sent directly to employees by the Personnel Office.
- ***Clothing –*** Legislator Brown reported discussing with Legislative Clerk Haskell the possibility of purchasing polo shirts or other apparel featuring the County seal for Legislators to wear when representing the County at various events. Discussion

included the possibility of allocating funds in the 2027 Legislative Office budget or allowing interested Legislators to purchase apparel at their own expense. Legislators expressed no objection to the proposal, with the understanding that participation would be voluntary and any purchases would be at each Legislator's expense. Legislator Brown will check with the local vendor on pricing and availability.

Executive Session: Legislators Aronstam, Brown, Bunce, Cantella, Ciotoli, Flesher, Monell, Rose and Standinger were in attendance, along with Legislative Clerk Haskell, County Administrator Bailey, County Attorney DeWind, and Personnel Officer Parke. Motion by Legislator Brown, seconded by Legislator Cantella, to move into Executive Session to discuss an employment matter of particular individuals at 2:07 p.m. Motion carried.

Motion by Legislator Flesher, seconded by Legislator Brown to adjourn Executive Session at 2:14 p.m.

Following Executive Session, a straw poll vote was conducted regarding the proposed 2027 salary increases for the Director of Emergency Services and Director of Public Health based on their submitted Position Description Questionnaires. All Legislators were in favor of the proposed 2027 salary increases for both Directors and authorized County Administrator Bailey to modify the proposed 2027 Budget accordingly. Personnel Officer Parke will prepare the necessary staff change resolutions for Legislature consideration at the Twelfth Regular Legislature Meeting on December 15, 2026.

Meeting adjourned at 2:15 p.m.

Next Worksession is scheduled for Thursday, November 19, 2026 at 10:00 a.m.

Respectfully submitted,

Cathy Haskell

Legislative Clerk