

*Public Hearing
2026 Budget
November 12, 2025*

The Public Hearing on the 2026 Budget was called to order by the Chair at 10:00 A.M. Legislators Aronstam, Brown, Ciotoli, Monell, Roberts, Sauerbrey, and Standinger were present with Legislator Flesher arriving at 10:20 a.m. and Legislator Bunce being absent.

There were 14 people in attendance along with County Administrator Jackson Bailey, Legislative Clerk Cathy Haskell, and County Attorney Peter DeWind.

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

County Administrator Bailey gave the 2026 budget presentation.

“Honorable Members of the Tioga County Legislature and Citizens of Tioga County. Today, Wednesday, November 12, 2025, I am pleased to present the Tentative 2026 Tioga County Budget.

“At a glance, there are some key takeaways for the 2026 budget:

- Proposed increase to the Tax Levy is 2.09%. This is again within the State Tax Cap for the 14th consecutive year for Tioga County.
- Average County tax impact for a home assessed at \$100,000 will pay approximately \$664.00 in County Tax.
- Total proposed 2026 Budget Appropriations are \$109,542,645.
- Use of unassigned General Fund Balance of \$6,121,997.

“At the start of the budget process, the Legislature provided clear directives to departments, including:

- Maintain programs and services with zero-based growth in local share costs.
- Limit new spending unless required by State mandates or critical need.
- Be cautious with personnel growth to keep staffing sustainable.
- Scrutinize capital and long-term commitments to protect future taxpayers.

“These directives have helped the County shape a balanced, realistic budget that supports community needs while keeping Tioga County fiscally stable, tax cap compliant, and maintaining a “not in fiscal stress” designation with the NYS Comptroller’s office.

“Like all counties in New York State, Tioga continues to navigate rising cost challenges beyond its control, including:

- State-mandated programs that now represent over 113% of the County Tax Cap.
- Increasing costs for employee salaries and benefits.
- Rising service demands in areas such as mental hygiene, childcare, and public safety.

“Total expenditures increased in all funds by \$6,249,911 or 6.05% from the prior year. Total estimated revenues increased in all funds by \$3,222,960 or 4.39% from the prior year. The total deficit after the tax levy is applied is \$8,746,009. I propose using \$6,121,997 from unrestricted General Fund Balance and \$2,624,012 from Capital Reserves to bridge that gap.

“This budget protects the services that the community relies on every day, including:

- Sheriff's Road Patrol and 911 Emergency Services
- Public Health and Mental Hygiene Services
- Child & Adult Protective Services
- Roads & Bridges Maintenance and Snow Removal
- Veterans Support and Community Outreach
- Agency Funding for libraries, youth programs, tourism, and community services throughout the County

“The County continues to share sales tax revenues with Towns and Villages supporting local municipal budgets, services, and aiding to keep property taxes down across the county. The estimated amount of distribution in the 2026 budget is approximately \$7,380,000.

“This year’s budget looks ahead, including key strategic objectives focused on Taxpayer Value, Accessibility to Services, Workforce, and Community Partnerships, in order to move Tioga County forward. Some of these strategic priorities include:

- Workforce Stability & Hiring
- Public Safety & Emergency Communications. Of note, 2026 will see the completion of the County’s \$18 million-dollar Interoperable Radio Tower Upgrade project, thus enhancing communication throughout the County for emergency responders.
- Facilities Planning & Maintenance
- Technology & Cybersecurity Enhancements
- Shared Services Initiatives

"The County continues to aggressively pursue grants to reduce the local tax burden. Recent grant awards have been supported, including:

- Public Safety Equipment & Emergency Communications Upgrades
- Infrastructure & Facilities
- Public Health & Community Support Programs
- Technology, Cybersecurity, and Records Modernization

"The American Rescue Plan Act (ARPA) funding has been fully obligated by the County and is on track to be fully expended by the Treasury Final Rule date of December 31, 2026. Of the \$9,362,868 received, the County has spent year to date \$7,858,935 on qualified expenditures including capital equipment, outside agency funding, cybersecurity enhancements, County facility security enhancements, and the provisions of general government services.

"The 2026 Proposed Tax Levy is \$27,450,883. This is the allowable amount, per the New York State Mandated Property Tax Cap, and will mark the 14th consecutive year that the County has not had to override the Tax Cap.

"The combined composite tax rate for 2026 is \$6.64 per \$1,000 of taxable value. Again, the average home, assessed at \$100,000, will pay approximately \$664.00 per year for all County services. Tax rates will vary due to the State established equalization rate and each municipalities apportionment percentage.

"I extend my sincere appreciation to the County Legislature, Department Heads, and County employees for their participation and compliance in the annual budget.

"I would also like to thank the following individuals for their efforts and dedication throughout the budget process:

- Legislative Chair, Martha Sauerbrey
- Legislative Clerk, Cathy Haskell
- Real Property Director, Steven Palinosky
- Personnel Officer, Linda Parke
- Benefits Manager, Camille Mattison-Corneby
- County Treasurer, James McFadden
- Deputy Treasurer, Katie Chandler
- Chief Accountant, Laura Schurter
- Payroll Coordinator, Amy Potter

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

There being no public comments, the hearing was adjourned at 10:26 A.M.