

The seal of Tioga County, New York, is a circular emblem. It features a central bundle of wheat tied with a ribbon, surrounded by a laurel wreath. The words "TIOGA COUNTY, NEW YORK" are inscribed around the top inner edge of the circle, and "SEAL OF" is at the bottom. Three stars are positioned at the bottom center of the seal.

TIOGA COUNTY 2025 TENTATIVE BUDGET BRIEF

PRESENTED NOVEMBER 12TH, 2024

BY JACKSON D. BAILEY II, COUNTY ADMINISTRATOR

2025 BUDGET FACT SHEET

Tioga County remains under Tax Cap of 2.25% - this is the 13th consecutive year that the County has remained under the tax cap.

Tioga County remains in compliance with its General Fund Balance Policy

All 2024 Programs are to be continued in 2025.

Mandated Services make up approximately 107% of the Total Tax Levy

Medicaid Cost make up approximately 31% of the Total Tax Levy

2023 Fiscal Stress Monitoring Stress Level – *No Designation 0-44.9*

Fiscal Year Ending	Class	Local Government/ School District Name	County	Stress Designation	Region	Current Year	1 Year Prior	2 Years Prior
2023	County	Tioga	Tioga	No Designation	Southern Tier	0.0	3.3	3.3

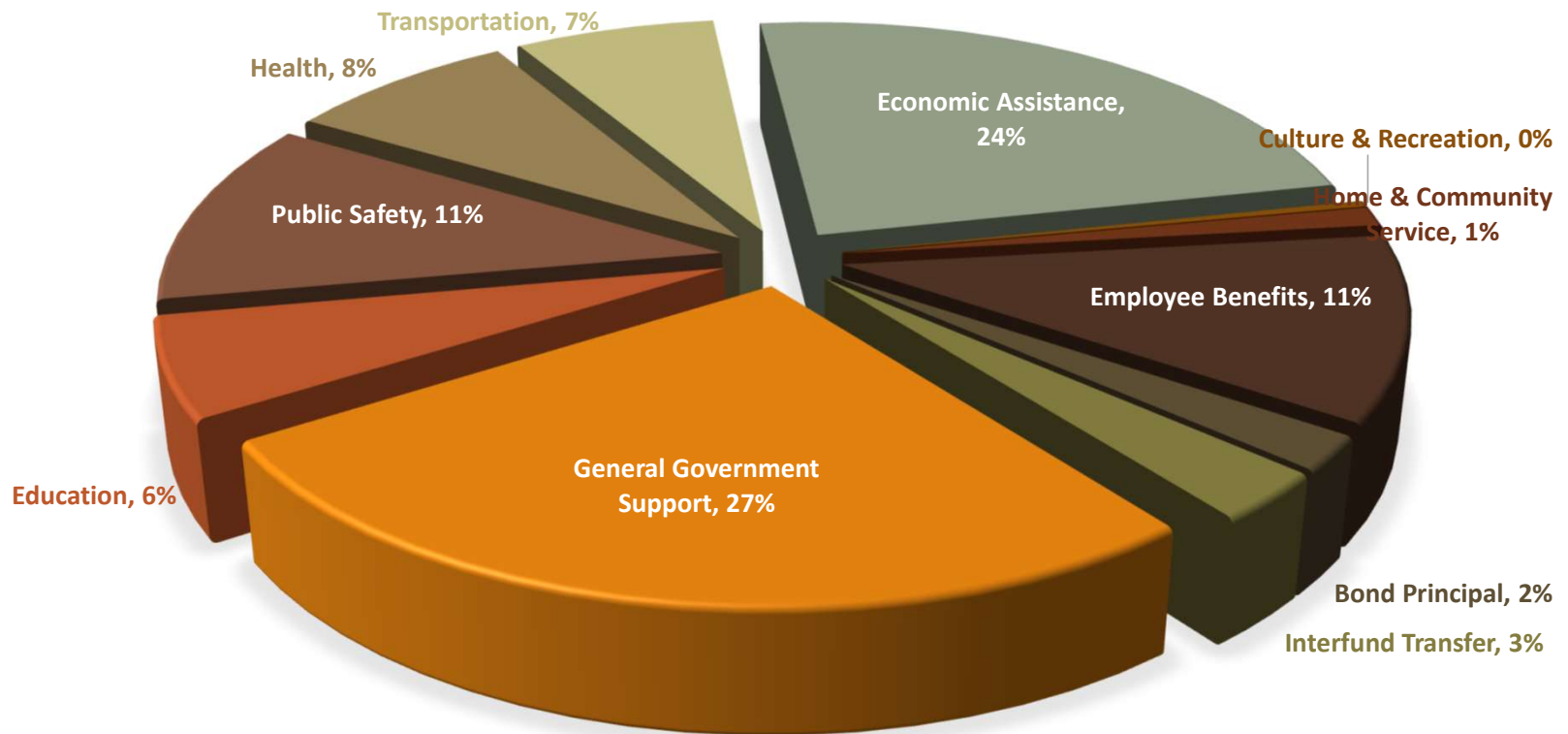
APPROPRIATIONS BY FUND

		2024	2025		
APPROPRIATIONS		ADOPTED	TENTATIVE	\$ CHNG	% CHNG
A	GENERAL FUND	89,639,267	92,266,862	2,627,595	2.9%
CD	EMPLOYMENT	245,288	277,890	32,602	13.3%
CE	ENTERPRISE	231,250	-	(231,250)	0.0%
CI	LIABILITY INSURANCE	779,845	1,002,895	223,050	28.6%
D	COUNTY ROAD	2,484,468	2,508,807	24,339	1.0%
DM	ROAD MACHINERY	794,478	975,807	181,329	22.8%
H	CAPITAL**	7,436,143	5,246,447	(2,189,695)	-29.4%
S	WORKMANS COMP	972,865	981,238	8,373	0.9%
TOTAL APPROPRIATIONS		102,583,603	103,259,946	676,343	0.7%

OBJECTS OF EXPENSE

OBJECT OF EXPENSE	2024 ADOPTED	2025 TENTATIVE	\$ Change	% Change
<i>Personal Services</i>	25,607,153	27,202,275	1,595,123	6.23%
<i>Capital Equipment</i>	5,331,753	3,322,307	(2,009,445)	-37.69%
<i>Interdepartmental</i>	673,546	673,546	-	0.00%
<i>Contractual</i>	47,868,067	50,142,964	2,274,897	4.75%
<i>Debt Principal</i>	520,000	545,000	25,000	4.81%
<i>Debt Interest</i>	285,447	250,110	(35,337)	-12.38%
<i>Employee Benefits</i>	15,474,462	16,869,187	1,394,725	9.01%
<i>Interfund Transfers</i>	6,823,176	4,254,556	(2,568,620)	-37.65%
TOTAL APPROPRIATIONS	102,583,603	103,259,946	676,343	0.65%

FUNCTION OF GOVERNMENT



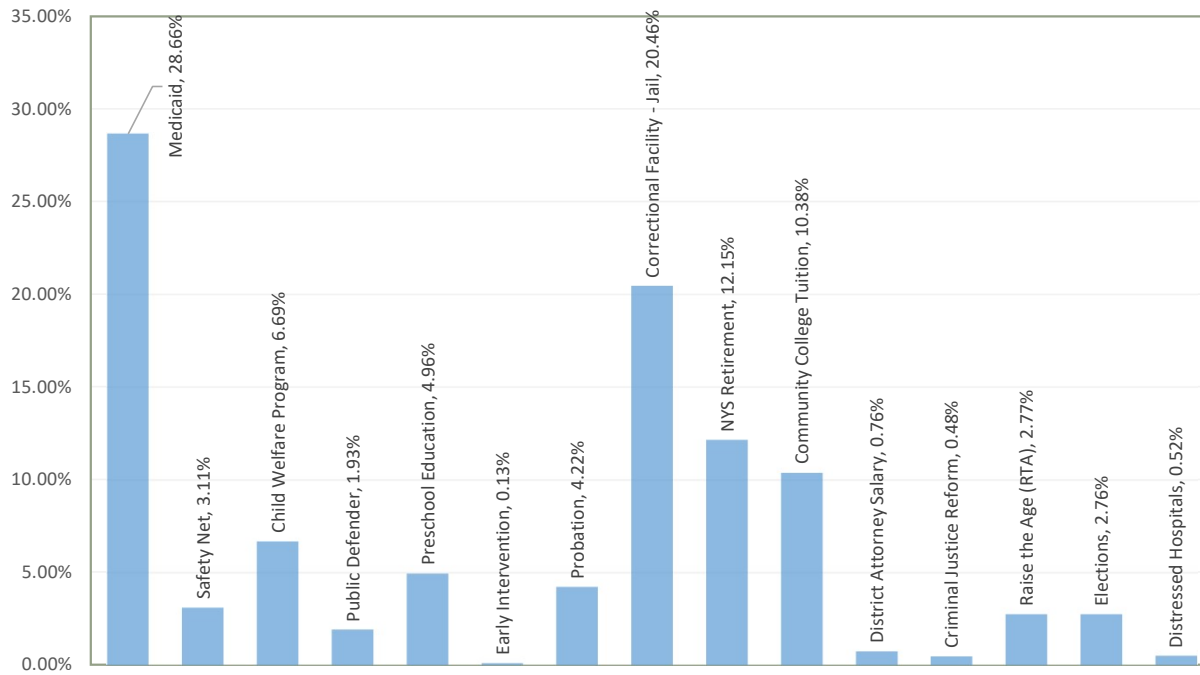
TOP COSTS

	2024	2025		
	ADOPTED	TENTATIVE	\$ Change	% Change
<i>Salaries</i>	25,607,153	27,202,275	1,595,123	6.23%
<i>Health Insurance</i>	10,531,434	10,717,771	186,337	1.77%
<i>Medicaid (MMIS)</i>	8,328,082	8,284,704	(43,378)	-0.52%
<i>Sales Tax Distributions</i>	5,630,000	6,505,000	875,000	15.54%
<i>Handicapped Education</i>	4,056,300	4,057,000	700	0.02%
<i>Pension</i>	2,612,674	3,513,132	900,458	34.46%
<i>College Tuition</i>	3,000,000	3,000,000	-	0.00%
<i>Bonds - Debt</i>	809,775	798,853	(10,922)	-1.35%
	60,575,418	64,078,735	3,503,317	5.47%

OUTSIDE AGENCY FUNDING

	2024	2025		
	ADOPTED	TENTATIVE	\$ CHNG	% CHNG
<i>Tioga Opportunities</i>	114,552	122,289	7,737	6.75%
<i>A New Hope Center</i>	13,000	13,000	-	0.00%
<i>Council on the Arts</i>	8,554	8,554	-	0.00%
<i>Tioga County Libraries</i>	74,896	74,896	-	0.00%
<i>Historical Societies</i>	5,705	6,670	965	16.91%
<i>Tioga County Tourism</i>	170,000	170,000	-	0.00%
<i>Soil & Water Conservation</i>	319,234	335,196	15,962	5.00%
<i>Soil & Water - Dean Creek</i>	602	602	-	0.00%
<i>Tioga County Agricultural Society</i>	6,350	7,065	715	11.26%
<i>Cornell Cooperative Extension</i>	268,027	273,027	5,000	1.87%
TOTAL OUTSIDE AGENCY FUNDING	980,920	1,011,299	30,379	3.10%

STATE MANDATED SERVICES

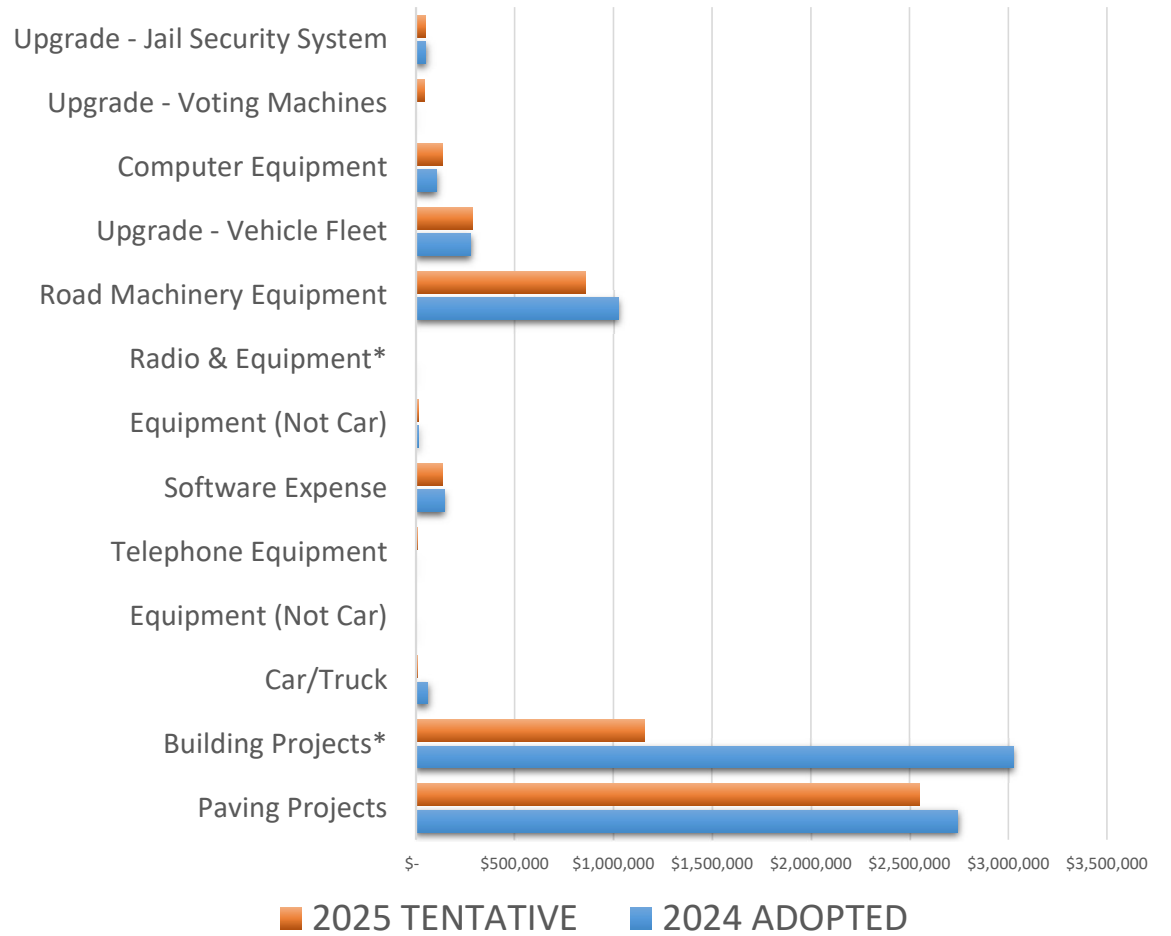


2025 TAX LEVY
\$26,887,599

2024 MANDATED SERVICE COST
\$28,905,760

107% OF TAX LEVY

CAPITAL COSTS



AMERICAN RESCUE PLAN ACT (ARPA)

By the end of 2025, the County anticipates to have spent approximately \$4,500,000 on ARPA qualifying project expenditures including Capital Investments, Outside Agency Funding, and Provisions of Governmental Services.

The balance left to be spent is approximately \$4,800,000

Of the remaining amount, \$3,600,000 remains allocated for an Emergency Radio System Communications Upgrade.

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 intends to have a majority of the funding spent by 12/31/2025.

ESTIMATED REVENUE AND APPLIED SURPLUS

		2024	2025		
	ESTIMATED REVENUES	ADOPTED	TENTATIVE	\$ CHNG	% CHNG
A	GENERAL FUND	(55,467,065)	(59,116,139)	(3,649,074)	6.6%
CD	EMPLOYMENT	(245,288)	(277,890)	(32,602)	0.0%
CE	ENTERPRISE	(231,250)	-	231,250	0.0%
CI	LIABILITY INSURANCE	(779,845)	(1,002,895)	(223,050)	28.6%
D	COUNTY ROAD	(2,484,468)	(2,508,807)	(24,339)	1.0%
DM	ROAD MACHINERY	(794,478)	(975,807)	(181,329)	22.8%
H	CAPITAL	(7,436,143)	(5,246,447)	2,189,695	-29.4%
S	WORKMANS COMP	(972,890)	(981,238)	(8,348)	0.0%
	EST. REVENUES	(68,411,426)	(70,109,223)	(1,697,797)	2.4%
	APPLIED SURPLUS	(7,875,788)	(6,263,124)	1,612,664	-20.5%
	REAL PROPERTY TAXES	(26,296,389)	(26,887,599)	(591,210)	2.2%
	TOTAL REVENUE & SURPLUS	(102,583,603)	(103,259,946)	(676,343)	0.7%

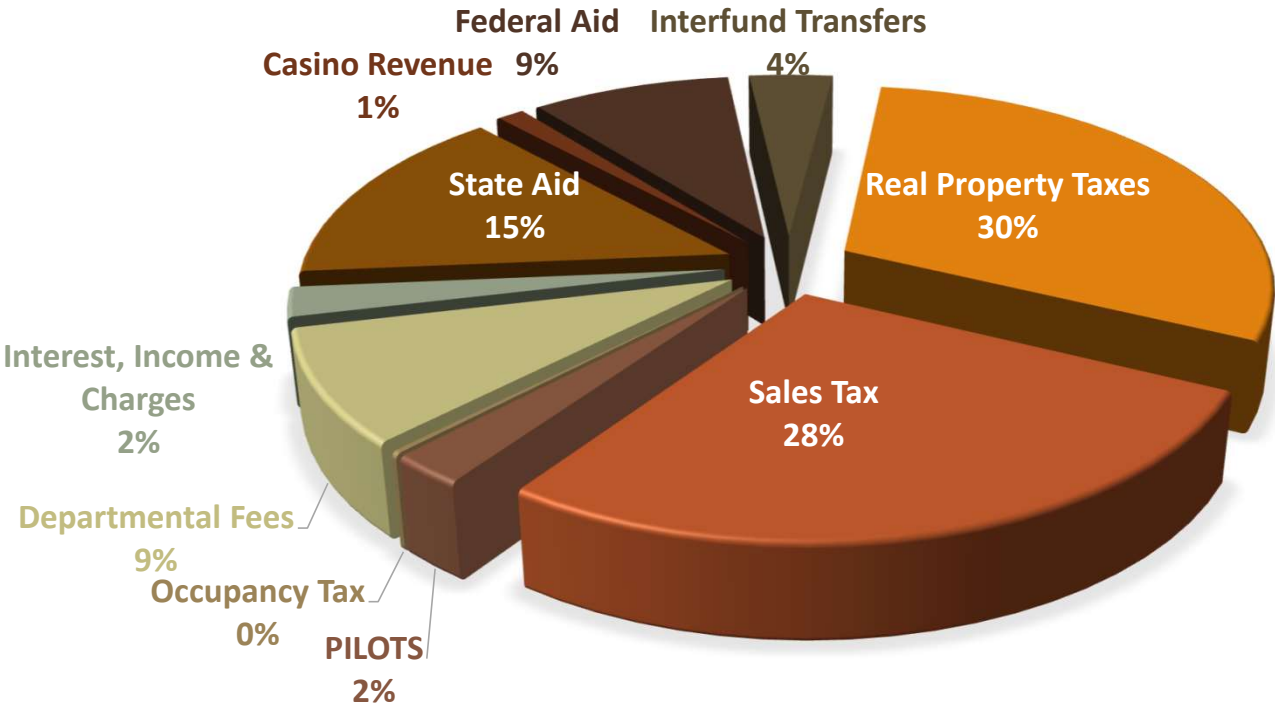
OBJECTS OF REVENUE

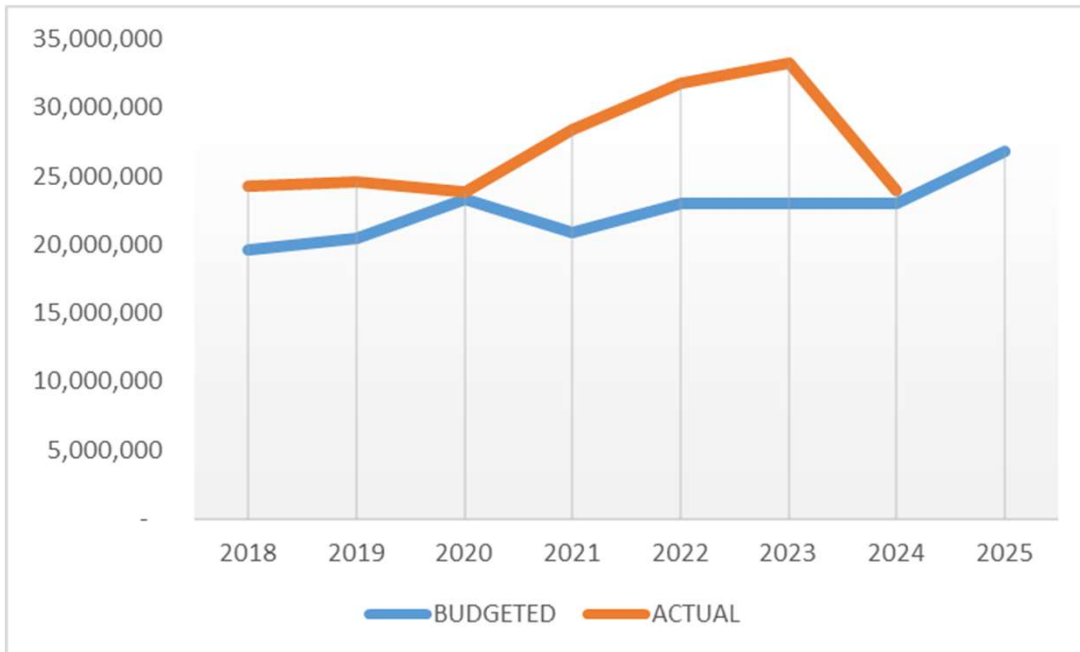
	2024	2025		
OBJECT OF REVENUE	ADOPTED	TENTATIVE	\$ Change	% Change
<i>Personal Services</i>	(60,017,269)	(64,384,687)	(4,367,418)	7.28%
<i>Interest, Income, Charges</i>	(4,248,002)	(3,961,068)	286,934	-6.75%
<i>State Aid</i>	(16,611,027)	(17,650,811)	(1,039,784)	6.26%
<i>Federal Aid</i>	(7,008,341)	(6,745,700)	262,641	-3.75%
<i>Interfund Transfers</i>	(6,823,176)	(4,254,556)	2,568,620	-37.65%
TOTAL REVENUES	(94,707,815)	(96,996,822)	(2,289,007)	2.36%

FUNDING STREAMS

	2024	2025		
	ADOPTED	TENTATIVE	\$ Change	% Change
<i>Real Property Taxes</i>	(26,296,389)	(26,887,599)	(591,210)	2.25%
<i>Sales Tax</i>	(23,000,000)	(26,800,000)	(3,800,000)	16.52%
<i>PILOTS</i>	(2,279,499)	(2,377,707)	(98,208)	4.31%
<i>Occupancy Tax</i>	(199,000)	(199,000)	-	0.00%
<i>Departmental Fees</i>	(8,242,381)	(8,120,381)	122,000	-1.48%
<i>Interest, Income & Charges</i>	(4,248,002)	(3,961,068)	286,934	-6.75%
<i>State Aid</i>	(15,111,027)	(16,150,811)	(1,039,784)	6.88%
<i>Casino Revenue</i>	(1,500,000)	(1,500,000)	-	0.00%
<i>Federal Aid</i>	(7,008,341)	(6,745,700)	262,641	-3.75%
<i>Interfund Transfers</i>	(6,823,176)	(4,254,556)	2,568,620	-37.65%
TOTAL EST REVENUE	(94,707,815)	(96,996,822)	(2,289,007)	2%

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	\$ 92,266,862	\$ (59,116,139)	\$ (26,887,599)	\$ -	\$ (6,263,124)
CD	Federal Employment Programs	\$ 277,890	\$ (277,890)	\$ -	\$ -	\$ -
CE	Community Development	\$ -	\$ -	\$ -	\$ -	\$ -
CI	Liability Insurance Fund	\$ 1,002,895	\$ (1,002,895)	\$ -	\$ -	\$ -
D	County Road Fund	\$ 2,508,807	\$ (2,508,807)	\$ -	\$ -	\$ -
DM	Road Machinery	\$ 975,807	\$ (975,807)	\$ -	\$ -	\$ -
H	Capital Fund	\$ 5,246,447	\$ (5,246,447)	\$ -	\$ -	\$ -
S	Workmans Comp Fund	\$ 981,238	\$ (981,238)	\$ -	\$ -	\$ -
		\$ 103,259,946	\$ (70,109,223)	\$ (26,887,599)	\$ -	\$ (6,263,124)

7 YEAR BUDGET ANALYSIS

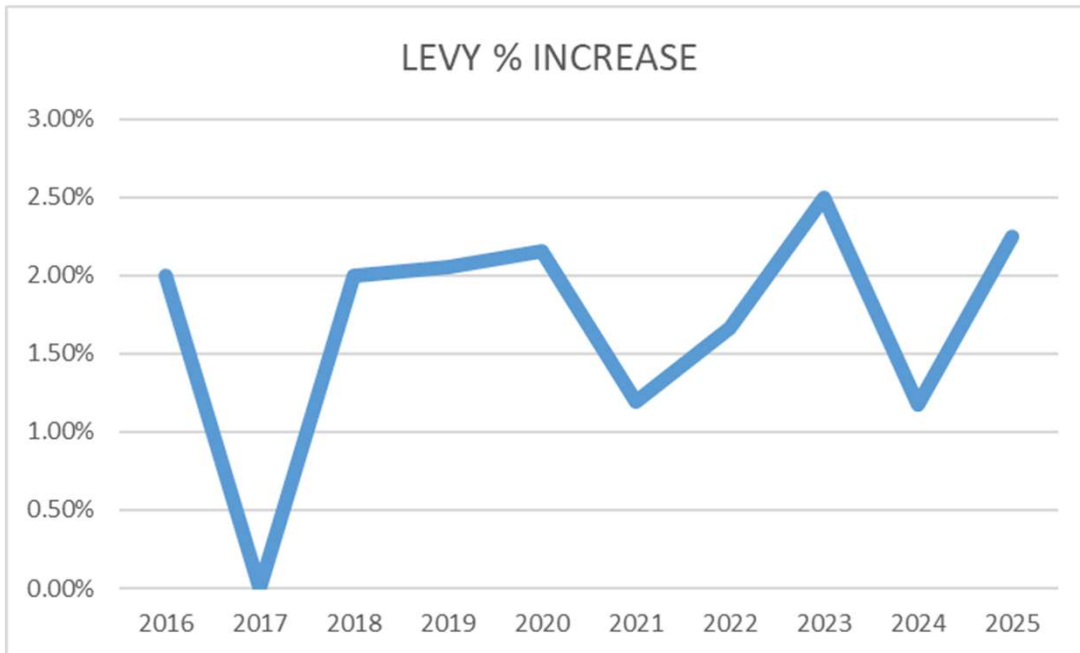
YEAR	APPROPRIATIONS	ESTIMATED REVENUES	BUDGET GAP	APPROPRIATED FUND BALANCE	TAX LEVY	LEVY % INC
2019	82,365,140	54,659,692	27,705,448	3,570,201	24,135,247	2.05%
2020	86,190,635	58,559,043	27,631,592	2,977,483	24,654,109	2.15%
2021	82,866,808	45,736,743	37,130,065	12,181,344	24,948,721	1.19%
2022	96,328,823	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	103,259,946	70,109,223	33,150,723	6,263,124	26,887,599	2.25%
AVG	93,295,847	59,507,429	33,788,418	8,320,823	25,467,595	2.21%
\$ CHNG	672,613	1,694,066	(1,021,453)	(1,612,663)	591,210	
% CHNG	0.66%	2.48%	-2.99%	-20.48%	2.25%	

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
- 

YEAR	LEVY % INCREASE	ROLLOVER \$
2016	2.00%	\$ -
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%	\$ -
10 YEAR AVERAGE	1.58%	

10 YEAR TAX LEVY %

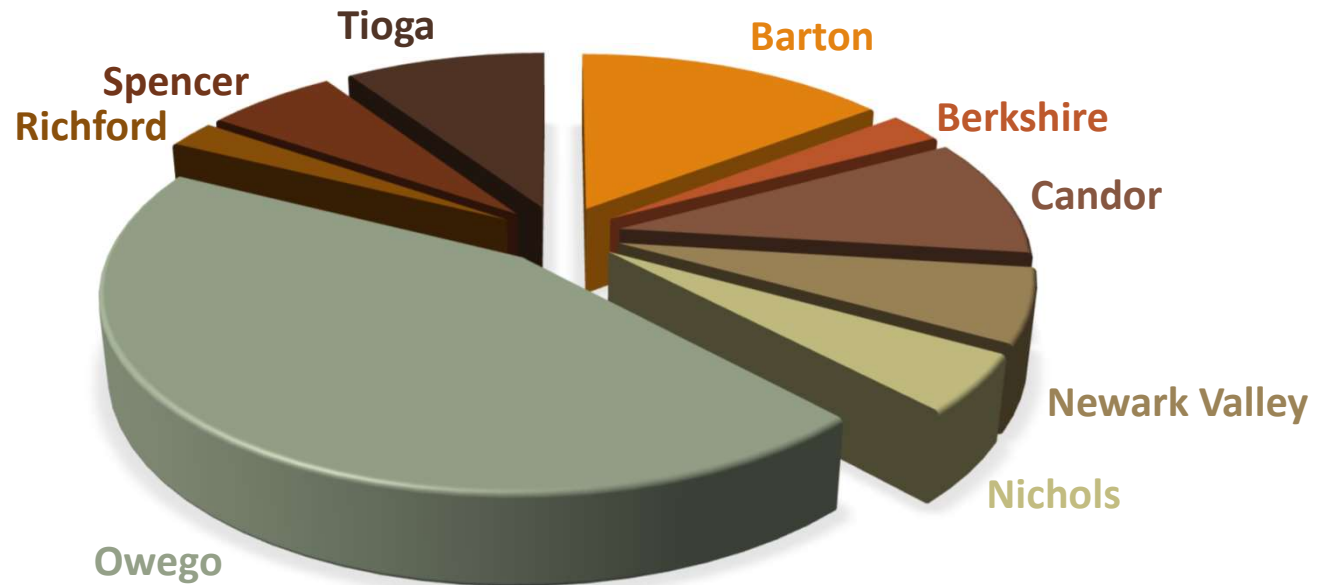


10 YEAR TAX
LEVY %
INCREASE

APPORTIONMENT

MUNICIPALITY	2024 TOTAL TAXABLE EQUALIZED VALUE	2025 TOTAL TAXABALE EQUALIZED VALUE	INCREASE (DECREASE)	EQUALIZATION RATE	APPORTIONMENT %	LEVY \$ TO BE RAISED (APPROXIMATE)
<i>Barton</i>	580,165,078	577,294,038	(2,871,040)	60.00%	14.86%	\$ 3,995,814
<i>Berkshire</i>	98,875,279	103,592,344	4,717,065	76.00%	2.67%	\$ 717,028
<i>Candor</i>	369,803,379	402,346,735	32,543,356	72.50%	10.36%	\$ 2,784,894
<i>Newark Valley</i>	238,367,461	248,736,885	10,369,424	49.00%	6.40%	\$ 1,721,664
<i>Nichols</i>	181,098,295	211,546,342	30,448,047	21.00%	5.45%	\$ 1,464,245
<i>Owego</i>	1,622,814,181	1,643,575,351	20,761,170	54.00%	42.31%	\$ 11,376,216
<i>Richford</i>	81,467,388	88,161,626	6,694,238	80.50%	2.27%	\$ 610,222
<i>Spencer</i>	225,927,717	246,321,857	20,394,140	86.00%	6.34%	\$ 1,704,948
<i>Tioga</i>	364,023,822	363,002,644	(1,021,178)	4.50%	9.34%	\$ 2,512,569
TOTALS	3,762,542,600	3,884,577,822	122,035,222		100.00%	\$ 26,887,599

APPORTIONMENT (CHART)



TAX RATE BY MUNICIPALITY

COUNTY OF TIOGA											
10 YEAR HISTORIC PROPERTY TAX RATES PER \$1,000											
INCREASE IN TAX LEVY \$591,210 = 2.25%											
MUNICIPALITY	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TAX RATE % CHANGE
BARTON	9.83	10.16	10.18	10.33	10.36	11.24	11.14	11.41	11.82	11.58	-2.09%
BERKSHIRE	9.64	8.63	8.64	8.67	8.69	9.32	9.37	9.20	9.35	9.87	5.56%
CANDOR	8.76	8.47	8.81	9.02	8.95	9.42	9.68	9.79	9.78	10.51	7.39%
NEWARK VALLEY	13.00	12.32	12.35	12.75	12.79	13.28	13.50	13.95	14.48	14.90	2.94%
NICHOLS	37.47	36.56	35.87	35.29	33.34	33.63	34.50	34.27	33.73	38.06	12.83%
OWEGO	11.21	11.34	11.36	11.55	11.96	12.85	13.06	13.46	13.10	13.02	-0.57%
RICHFORD	6.88	6.87	6.89	6.94	6.98	7.51	7.31	7.16	6.91	7.52	8.78%
SPENCER	8.84	9.00	9.03	9.05	9.59	8.69	8.85	8.32	8.21	8.84	7.63%
TIOGA	127.10	123.13	130.90	131.20	135.66	148.36	148.26	152.03	157.42	155.54	-1.19%

COMPOSITE TAX RATE

YEAR	RATE	% CHANGE
2016	\$ 8.88	0.91%
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%
10 YEAR AVG	\$ 8.42	

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.