TIOGA COUNTY
2027 TENTATIVE BUDGET BRIEF

PRESENTED NOVEMBER 10TH, 2026

BY JACKSON D. BAILEY II

COUNTY ADMINISTRATOR | BUDGET OFFICER

2027 BUDGET FACT SHEET

The proposed 2027 tax levy is within the County's allowable tax levy limit - this is the 15th consecutive year that the County has not had to override the allowable levy.

Tioga County remains in compliance with its General Fund Balance Policy

All 2026 Programs are to be continued in 2027.

Mandated Services make up approximately 109% of the total property tax levy for 2027

Medicaid Cost make up approximately 30% of the total property tax levy for 2027

2025 Fiscal Stress Monitoring Stress Level – *No Designation 6.7 Current Year Score*

						Fiscal Scores			
Fiscal Year Ending	Class	Local Government / School District	County	Stress Designation	Region	Current Year	1 Year Prior	2 Years Prior	Environmental Score
	County	Search...	Tioga						
2025	County	Tioga	Tioga	No Designation	Southern Tier	6.7	3.3	0.0	16.7

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	103,225,438	(66,012,860)	(29,542,160)	-	(7,670,418)
CD	Federal Employment Programs	311,529	(311,529)	-	-	-
CE	Community Development	-	-	-	-	-
CI	Liability Insurance Fund	1,112,021	(1,112,021)	-	-	-
D	County Road Fund	2,925,948	(2,925,948)	-	-	-
DM	Road Machinery	1,017,749	(1,017,749)	-	-	-
H	Capital Fund	6,189,060	(4,202,000)	-	(1,987,060)	-
S	Workmans Comp Fund	1,131,329	(1,131,329)	-	-	-
		115,913,075	**(76,713,436)**	**(29,542,160)**	**(1,987,060)**	**(7,670,418)**

APPROPRIATIONS BY FUND

APPROPRIATIONS		2026 ADOPTED	2027 TENTATIVE	$ CHNG	% CHNG
A	*GENERAL FUND*	96,548,445	103,225,438	6,676,993	6.92%
CD	*EMPLOYMENT*	279,783	311,529	31,746	11.35%
CE	*ENTERPRISE*	-	-	-	0.00%
CI	*LIABILITY INSURANCE*	1,009,248	1,112,021	102,773	10.18%
D	*COUNTY ROAD*	2,904,579	2,925,948	21,369	0.74%
DM	*ROAD MACHINERY*	946,291	1,017,749	71,458	7.55%
H	*CAPITAL*	6,777,772	6,189,060	(588,712)	-8.69%
S	*WORKMANS COMP*	1,098,920	1,131,329	32,409	2.95%
TOTAL APPROPRIATIONS		**109,565,037**	**115,913,075**	**6,348,038**	**5.79%**

OBJECTS OF EXPENSE

OBJECT OF EXPENSE	2026 ADOPTED	2027 TENTATIVE	$ CHNG	% CHNG
Personal Services	28,857,176	30,741,485	1,884,309	6.53%
Capital Equipment	5,427,632	4,838,922	(588,709)	-10.85%
Interdepartmental	659,624	674,829	15,205	2.31%
Contractual	51,262,685	54,678,093	3,415,408	6.66%
Debt Principal	570,000	595,000	25,000	4.39%
Debt Interest	210,900	167,719	(43,181)	-20.47%
Employee Benefits	18,523,428	19,890,335	1,366,906	7.38%
Interfund Transfers	4,053,593	4,326,691	273,099	6.74%
TOTAL APPROPRIATIONS	**109,565,037**	**115,913,075**	**6,348,038**	**5.79%**

TOP COSTS

	2026 ADOPTED	2027 TENTATIVE	% OF TOTAL
Salaries	28,857,176	30,741,485	26.52%
Health Insurance	11,523,254	12,386,496	10.69%
Medicaid (MMIS)	8,323,885	8,363,335	7.22%
Sales Tax Distributions	7,380,000	8,232,510	7.10%
County Jail	6,065,458	7,324,385	6.32%
New York State Retirement	4,167,458	4,471,681	3.86%
Community College Tuition	3,000,000	3,000,000	2.59%
Handicapped Education	1,345,100	1,262,725	1.09%
Foster Care Program	1,155,885	1,451,144	1.25%
Bonds - Debt	707,886	703,316	0.61%
Remaining Appropriations	37,038,935	37,975,997	32.76%
TOTAL	109,565,037	115,913,075	100%

Health & Humans Services	2026 ADOPTED	2027 TENTATIVE	$ CHANGE	% CHANGE
• Medicaid "MMIS"	8,323,885	8,363,335	39,450	0.47%
> Public Assistance				
• Family Assistance/TANF	520,000	430,000	(90,000)	-17.31%
• Safety Net	577,000	563,740	(13,260)	-2.30%
• Emergency Aid	15,000	17,500	2,500	16.67%
> Child Welfare				
• CPS	56,751	(42,024)	(98,775)	-174.05%
• Foster Care/Adoption	1,155,885	1,451,144	295,259	25.54%
• Adult Protective Services	15,000	17,500	2,500	16.67%
• Early Intervention	51,310	40,210	(11,100)	-21.63%
• Preschool Special Education	1,345,100	1,262,725	(82,375)	-6.12%
> Public Health Core Services				
• Disease Control	(82,450)	(90,000)	(7,550)	9.16%
• Environmental Health	(235,250)	(230,000)	5,250	-2.23%
> Mental Hygiene				
• Mental Health	156,386	62,932	(93,455)	-59.76%
• Substance Use	140,639	(11,921)	(152,560)	-108.48%
• Developmental Disabilities	-	-	-	0.00%
• Criminal Psychiatric Care	198,000	198,000	-	0.00%
Total Health & Humans Services	12,237,256	12,033,140	(204,116)	-1.67%

STATE MANDATED SERVICES

Justice & Public Safety	2026 ADOPTED	2027 TENTATIVE	$ CHANGE	% CHANGE
> Indigent Defense				
● Public Defender	711,242	513,161	(198,081)	-27.85%
● Assigned Counsel '18-B'	630,000	755,000	125,000	19.84%
> Probation Services	-			
● Probation	1,428,334	1,453,069	24,735	1.73%
● Alternatives to Incarceration (A	16,215	20,719	4,504	27.78%
● County Jail	6,065,458	7,324,385	1,258,927	20.76%
● District Attorney	1,102,293	871,023	(231,270)	-20.98%
● Emergency Management (CEMP)	290,304	310,831	20,527	7.07%
● Board of Elections	884,985	868,620	(16,365)	-1.85%
Total Justice & Public Safety	11,128,832	12,116,808	987,976	8.88%

STATE MANDATED SERVICES

STATE MANDATED SERVICES

Other County Functions	2026 ADOPTED	2027 TENTATIVE	$ CHANGE	% CHANGE
Community College Chargebacks	3,000,000	3,000,000	-	0.00%
Veterans Service Agency	174,956	184,918	9,962	5.69%
Weights & Measures Programs	19,112	12,286	(6,826)	-35.72%
Real Property Tax Services	179,140	195,202	16,062	8.97%
Coroner/Medical Examiners	185,318	190,389	5,071	2.74%
New York State Retirement*	4,167,458	4,471,681	304,223	7.30%
Total Other County Function	7,725,984	8,054,476	328,492	4.25%
Total Mandated Service Cost	**31,092,072**	**32,204,424**	**1,112,352**	**3.58%**
County Property Tax Levy	**27,450,883**	**29,542,160**		
% of County Tax Levy	**113.26%**	**109.01%**		

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

OUTSIDE AGENCY FUNDING

	2026 ADOPTED	2027 TENTATIVE	$ CHNG	% CHNG
Tioga Opportunities	122,670	128,789	6,119	4.99%
A New Hope Center	60,000	60,000	-	0.00%
Council on the Arts	8,554	8,554	-	0.00%
Tioga County Libraries	74,896	74,896	-	0.00%
Historical Societies	8,670	11,500	2,830	32.64%
Tioga County Tourism	170,000	200,000	30,000	17.65%
Soil & Water Conservation	351,956	369,554	17,598	5.00%
Soil & Water - Dean Creek	602	602	-	0.00%
Tioga County Agricultural Society	7,765	7,765	-	0.00%
Cornell Cooperative Extension	275,527	275,527	-	0.00%
TOTAL OUTSIDE AGENCY FUNDING	**1,080,640**	**1,137,187**	**56,547**	**5.23%**

CAPITAL INVESTMENTS

	2026 ADOPTED	2027 TENTATIVE	$ CHNG	% CHNG
Capital Paving Projects	$ 2,000,000	$ 2,000,000	$ -	0.00%
Capital Building Projects	$ 2,325,000	$ 2,240,000	$ (85,000)	-3.66%
Capital Facility Renovations	$ -	$ 52,000	$ 52,000	0.00%
Public Health Vehicle Upgrade	$ 66,000	$ -	$ (66,000)	-100.00%
Communication Upgrades	$ 6,750	$ 6,750	$ -	0.00%
Capital Software Expense	$ 1,500	$ -	$ (1,500)	-100.00%
HVAC Upgrades & Equipment	$ -	$ 40,000	$ 40,000	0.00%
Equipment (Not Car)	$ 13,000	$ 59,000	$ 46,000	353.85%
Capital Radio Tower Upgrades	$ -	$ -	$ -	0.00%
Capital Road Machinery	$ 1,936,000	$ 604,000	$ (1,332,000)	-68.80%
Vehicle Fleet Upgrades	$ 214,122	$ 384,310	$ 170,189	79.48%
Capital Computer Equipment	$ 120,400	$ 308,000	$ 187,600	155.81%
Upgrade - Voting Machines	$ 45,000	$ 45,000	$ -	0.00%
Upgrade - Jail Security System	$ 50,000	$ 450,000	$ 400,000	800.00%
Total Capital Projects	**$ 6,777,772**	**$ 6,189,060**	**$ (588,712)**	**-8.69%**



AMERICAN RESCUE PLAN ACT (ARPA)

Tioga County committed $9.36 million in American Rescue Plan Act (ARPA) funding to projects supporting public safety, affordable housing, infrastructure improvements, technology modernization, and community development.

These investments were strategically directed toward addressing community needs, strengthening essential County services, and supporting long-term infrastructure improvements while minimizing reliance on local property tax dollars.

The County anticipates completing the remaining projects and expending the funding by December 31, 2026.

Public Safety & Emergency Services	**$**	**4,539,206.04**
Public Safety Radio Communications System Upg	$	4,000,000.00
Facility Security & Public Safety Improvements	$	475,706.04
Emergency Medical Services (EMS) Feasibility Stu	$	63,500.00
Housing & Community Development	**$**	**1,825,000.00**
Affordable & Transitional Housing Intiaitives	$	1,100,000.00
Neighborhood Depot Community Development P	$	725,000.00
County Infrastructure & Facilities	**$**	**1,953,962.36**
County Facilities & Infrastructure Improvements	$	1,953,962.36
Technology & Modernization	**$**	**794,699.60**
Broadband Infrastructure Expansion	$	425,010.00
Information Technology & Cybersecurity Enhance	$	170,498.08
GIS & Aerial Imagery Modernization	$	193,191.52
Records Management Assessment	$	6,000.00
Community Services & Economic Development	**$**	**250,000.00**
Veterans Services & Suicide Prevention Initiatives	$	150,000.00
Tourism & Economic Development Support	$	100,000.00
Total ARPA Project Funding	**$**	**9,362,868.00**

ARPA Funding – County Investment Summary

$9.36 Million in Project Commitments

ESTIMATED REVENUE AND APPLIED SURPLUS

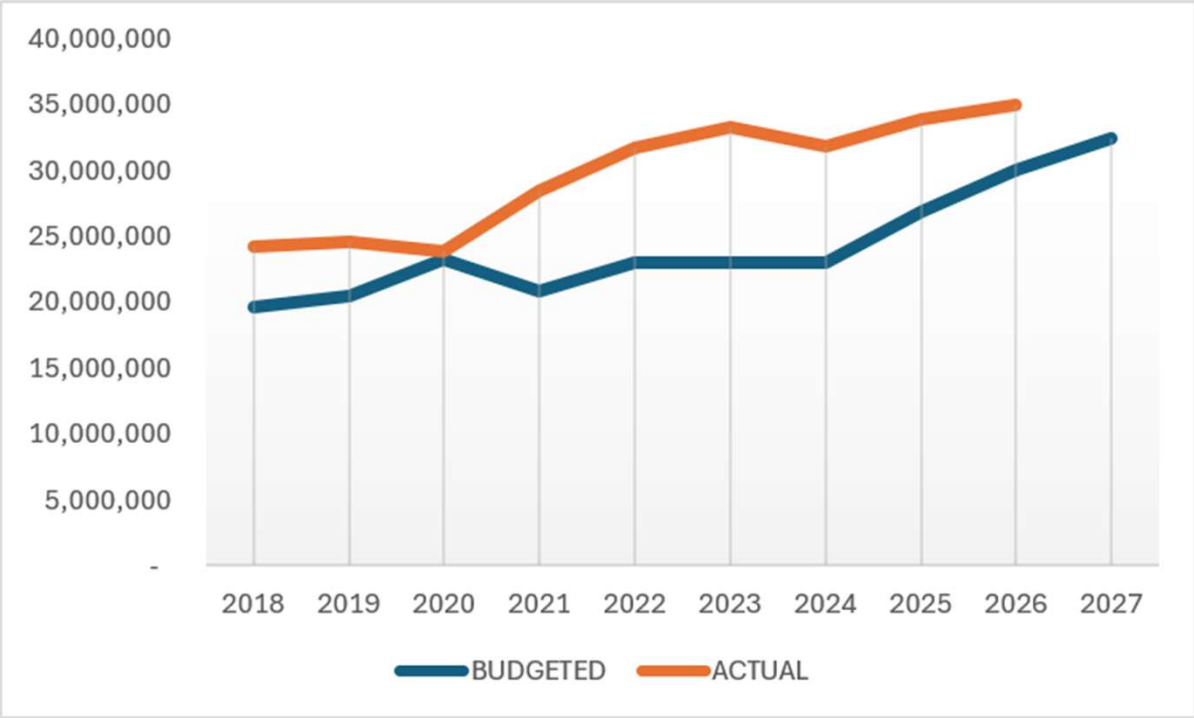
		2026	2027		
ESTIMATED REVENUES		ADOPTED	TENTATIVE	$ CHNG	% CHNG
A	*GENERAL FUND*	(62,953,173)	(66,012,860)	(3,059,687)	4.86%
CD	*EMPLOYMENT*	(279,783)	(311,529)	(31,746)	11.35%
CE	*ENTERPRISE*	-	-	-	0.00%
CI	*LIABILITY INSURANCE*	(1,009,248)	(1,112,021)	(102,773)	10.18%
D	*COUNTY ROAD*	(2,904,579)	(2,925,948)	(21,369)	0.74%
DM	*ROAD MACHINERY*	(946,291)	(1,017,749)	(71,458)	7.55%
H	*CAPITAL*	(4,153,760)	(4,202,000)	(48,240)	1.16%
S	*WORKMANS COMP*	(1,098,920)	(1,131,329)	(32,409)	2.95%
EST. REVENUES		(73,345,753)	(76,713,436)	(3,367,683)	4.59%
APPLIED SURPLUS		(8,768,400)	(9,657,478)	(889,078)	10.14%
REAL PROPERTY TAXES		(27,450,883)	(29,542,160)	(2,091,277)	7.62%
TOTAL REVENUE & SURPLUS		**(109,565,037)**	**(115,913,075)**	**(6,348,038)**	**5.79%**

OBJECTS OF REVENUE

OBJECT OF REVENUE	2026 ADOPTED	2027 TENTATIVE	$ CHNG	% CHNG
Personal Services	(68,201,807)	(71,809,779)	(3,607,972)	5.29%
Interest, Income, Charges	(4,153,412)	(4,763,732)	(610,321)	14.69%
State Aid	(17,576,589)	(18,495,354)	(918,765)	5.23%
Federal Aid	(6,811,237)	(6,860,041)	(48,804)	0.72%
Interfund Transfers	(4,053,593)	(4,326,691)	(273,099)	6.74%
TOTAL REVENUES	**(100,796,636)**	**(106,255,596)**	**(5,458,960)**	**5.42%**

FUNDING STREAMS

	2026 ADOPTED	2027 TENTATIVE	$ CHNG	% CHNG
Real Property Taxes	(27,450,883)	(29,542,160)	(2,091,277)	7.62%
Sales Tax	(30,000,000)	(32,437,500)	(2,437,500)	8.13%
PILOTS	(2,400,193)	(959,291)	1,440,902	-60.03%
Occupancy Tax	(199,000)	(350,000)	(151,000)	75.88%
Departmental Fees	(8,151,731)	(8,520,828)	(369,097)	4.53%
Interest, Income & Charges	(4,153,412)	(4,763,732)	(610,321)	14.69%
State Aid	(15,826,589)	(16,495,354)	(668,765)	4.23%
Casino Revenue	(1,750,000)	(2,000,000)	(250,000)	14.29%
Federal Aid	(6,811,237)	(6,860,041)	(48,804)	0.72%
Interfund Transfers	(4,053,593)	(4,326,691)	(273,099)	6.74%
TOTAL EST REVENUE	**(100,796,636)**	**(106,255,596)**	**(5,458,960)**	**5.42%**



SALES TAX TRENDS

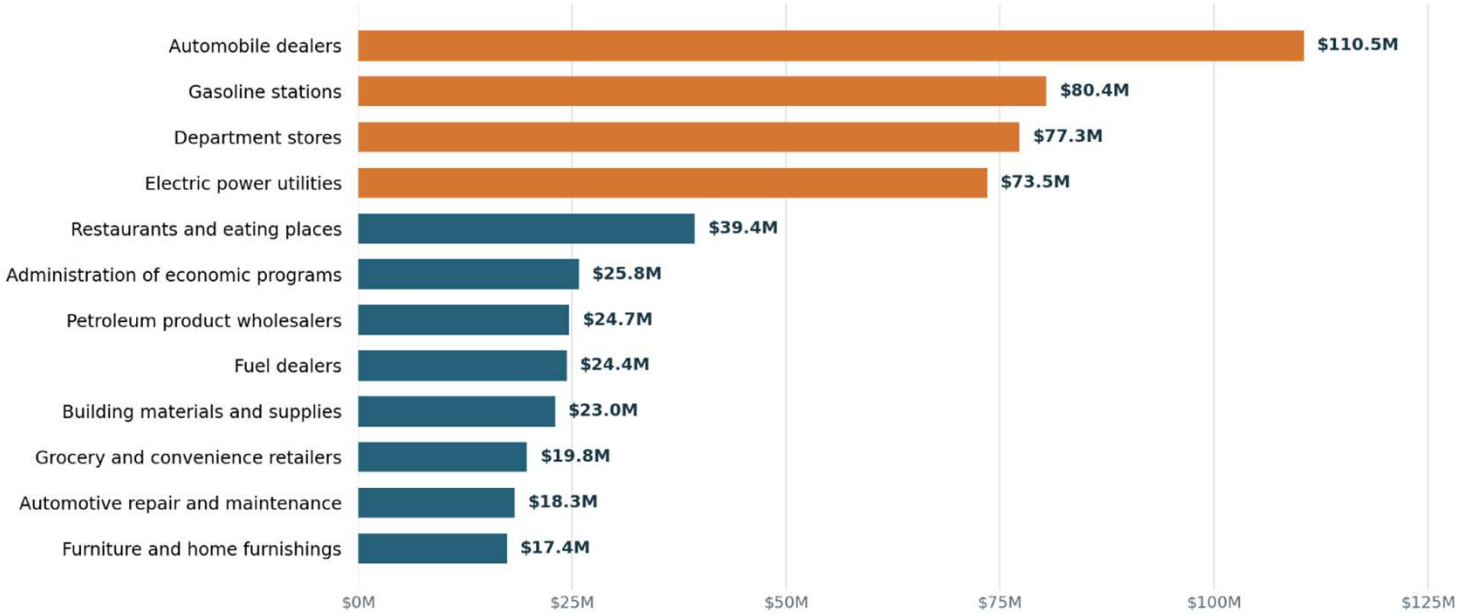
WHERE DO TIOGA COUNTY'S TAXABLE SALES COME FROM?

State Sales Tax Fiscal Year 2026 | 12 months ending February 28, 2026

TOTAL TAXABLE SALES
$856.1M

YEAR-OVER-YEAR GROWTH
+$33.4M (+4.1%)

LARGEST CATEGORY
Automobile dealers



Industry highlights: Electric utilities +27.3% | Automobile dealers +5.4% | Gasoline stations −2.7%

Top four categories = 63.9% of the 12 categories shown (not of all countywide taxable sales).

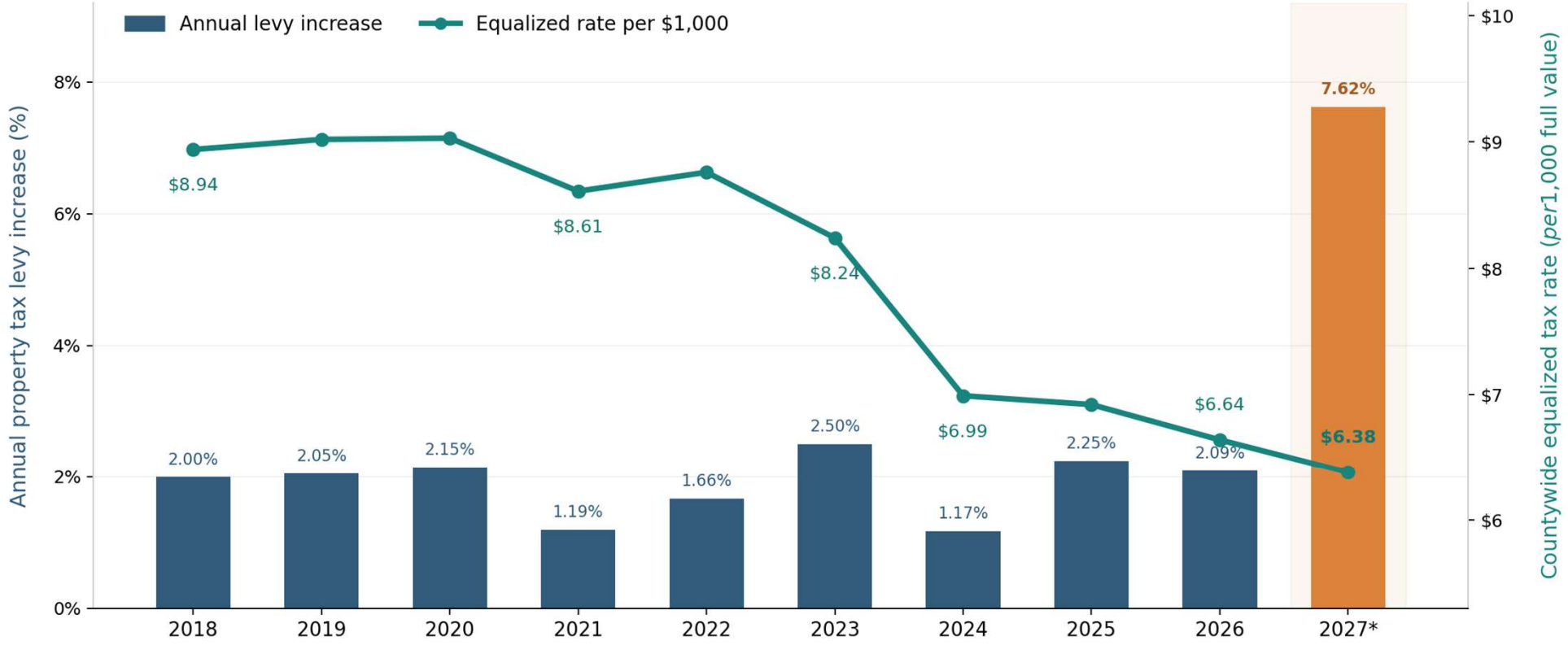
Source: County SFY26 taxable sales report (received June 2026). Taxable sales are not County sales tax receipts.

HISTORICAL BUDGET ANALYSIS

YEAR	APPROPRIATIONS	ESTIMATED REVENUES	BUDGET GAP	BDGT GAP $ INC	TAX LEVY	LEVY $ INC	LEVY % INC	APPROPRIATED FUND BALANCE
2015	$ 82,586,266	$ (54,762,600)	$ 27,823,666	$ 458,186	$ (22,618,886)	$ -	2.75%	$ 5,204,780
2016	$ 77,625,571	$ (52,805,200)	$ 24,820,371	$ (3,003,295)	$ (23,185,370)	$ (566,484)	2.50%	$ 1,635,001
2017	$ 77,522,543	$ (52,334,003)	$ 25,188,540	$ 368,169	$ (23,185,370)	$ -	0.00%	$ 2,003,170
2018	$ 79,018,022	$ (53,780,215)	$ 25,237,807	$ 49,267	$ (23,650,000)	$ (464,630)	2.00%	$ 1,587,807
2019	$ 82,365,140	$ (56,009,184)	$ 26,355,957	$ 1,118,150	$ (24,021,041)	$ (371,041)	1.57%	$ 2,334,916
2020	$ 86,200,969	$ (59,898,060)	$ 26,302,909	$ (53,047)	$ (24,654,109)	$ (633,068)	2.64%	$ 1,648,800
2021	$ 82,886,597	$ (52,583,269)	$ 30,303,329	$ 4,000,419	$ (24,948,721)	$ (294,612)	1.19%	$ 5,354,608
2022	$ 96,332,625	$ (58,441,824)	$ 37,890,801	$ 7,587,473	$ (25,358,754)	$ (410,033)	1.64%	$ 12,532,048
2023	$ 99,476,087	$ (60,630,320)	$ 38,845,767	$ 954,966	$ (25,992,346)	$ (633,592)	2.50%	$ 12,853,421
2024	$ 102,587,447	$ (68,411,426)	$ 34,176,021	$ (4,669,746)	$ (26,296,389)	$ (304,043)	1.17%	$ 7,879,632
2025	$ 103,306,177	$ (70,109,223)	$ 33,196,954	$ (979,067)	$ (26,887,599)	$ (591,210)	2.25%	$ 6,309,355
2026	$ 109,596,570	$ (73,345,753)	$ 36,250,816	$ 3,053,863	$ (27,450,882)	$ (563,283)	2.09%	$ 8,799,934
2027	$ 115,913,075	$ (76,713,436)	$ 39,199,638	$ 2,948,822	$ (29,542,160)	$ (2,091,278)	7.62%	$ 9,657,478
AVG	**$ 91,955,161**	**$ (60,755,732)**	**$ 31,199,429**	**$ 910,320**	**$ (25,214,741)**	**$ (532,560)**	**2.30%**	**$ 5,984,688**
2026-2027								
$ CHNG	6,316,505	(3,367,683)	2,948,822		(2,091,278)		5.52%	857,544
% CHNG	5.76%	4.59%	8.13%		7.62%		263.65%	9.74%

County Tax Levy Growth vs. Equalized Tax Rate

2018–2027 | Tioga County, New York



2027 proposed: Levy +7.62% | Equalized rate 6.38*per***1,000 (down 3.96% from 2026)**

* 2027 tentative budget. Countywide full-value rate; actual municipal tax rates vary.

COUNTY OF TIOGA
10 YEAR HISTORIC PROPERTY TAX RATES PER $1,000
INCREASE IN TAX LEVY $2,091,279 = 7.62%

MUNICIPALITY	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TAX RATE % CHANGE
BARTON	10.18	10.33	10.36	11.24	11.14	11.41	11.82	11.58	11.96	11.58	-3.17%
BERKSHIRE	8.64	8.67	8.69	9.32	9.37	9.20	9.35	9.87	10.33	10.08	-2.43%
CANDOR	8.81	9.02	8.95	9.42	9.68	9.79	9.78	10.51	10.93	11.21	2.57%
NEWARK VALLEY	12.35	12.75	12.79	13.28	13.50	13.95	14.48	14.90	15.82	15.00	-5.14%
NICHOLS	35.87	35.29	33.34	33.63	34.50	34.27	33.73	38.06	38.59	33.88	-12.21%
OWEGO	11.36	11.55	11.96	12.85	13.06	13.46	13.10	13.02	12.83	13.84	7.82%
RICHFORD	6.89	6.94	6.98	7.51	7.31	7.16	6.91	7.52	7.75	7.65	-1.28%
SPENCER	9.03	9.05	9.59	8.69	8.85	8.32	8.21	8.84	9.57	8.93	-6.71%
TIOGA	130.90	131.20	135.66	148.36	148.26	152.03	157.42	155.54	156.11	157.27	0.75%

2027

MUNICIPALITY	EQUALIZED VALUE	EQUALIZATION RATE	APPORTIONMENT	APPROXIMATE LEVY TO BE RAISED	ESTIMATED RATE PER $1,000
Barton	$ 627,260,379	55.70%	13.55%	$ 4,003,843	$ 11.58
Berkshire	$ 114,590,063	64.00%	2.48%	$ 731,436	$ 10.08
Candor	$ 471,475,166	57.55%	10.19%	$ 3,009,456	$ 11.21
Newark Valley	$ 272,830,528	43.00%	5.89%	$ 1,741,495	$ 15.00
Nichols	$ 214,520,984	19.00%	4.64%	$ 1,369,301	$ 33.88
Owego	$ 2,157,453,572	46.50%	46.62%	$ 13,771,165	$ 13.84
Richford	$ 99,488,909	68.00%	2.15%	$ 635,044	$ 7.65
Spencer	$ 270,307,408	72.00%	5.84%	$ 1,725,390	$ 8.93
Tioga	$ 400,282,610	4.10%	8.65%	$ 2,555,030	$ 157.27
TOTALS	**$ 4,628,209,619**		**100.00%**	**$ 29,542,160**	

2026-2027 VARIANCE

	$ CHANGE	***% CHANGE***	***% CHANGE***	***$ CHANGE***	***$ CHANGE***
MUNICIPALITY	EQUALIZED VALUE	EQUALIZATION RATE	APPORTIONMENT	APPROXIMATE LEVY TO BE RAISED	ESTIMATED RATE PER $1,000
Barton	$ 13,598,938	-0.50%	-1.30%	$ (72,712)	$ (0.38)
Berkshire	$ 1,719,321	-1.00%	-0.26%	$ (18,365)	$ (0.25)
Candor	$ 31,489,581	-3.95%	-0.46%	$ 86,631	$ 0.28
Newark Valley	$ (2,138,510)	0.50%	-0.76%	$ (85,125)	$ (0.81)
Nichols	$ (18,920,897)	1.62%	-1.01%	$ (181,454)	$ (4.71)
Owego	$ 456,587,811	-5.75%	5.46%	$ 2,472,308	$ 1.00
Richford	$ 3,374,538	-2.00%	-0.18%	$ (3,444)	$ (0.10)
Spencer	$ (8,261,583)	2.00%	-0.90%	$ (125,145)	$ (0.64)
Tioga	$ 18,460,494	-0.20%	-0.59%	$ 18,584	$ 1.16
TOTALS	**$ 495,909,693**		**0.00%**	**$ 2,091,278**	

YEAR	LEVY % INCREASE	ROLLOVER $
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%	$ -
2027	7.62%	$ -
10 YEAR AVERAGE	**2.47%**	

10 YEAR TAX LEVY %

YEAR		RATE	% CHANGE
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%
2027	$	6.38	-3.96%
10 YEAR AVG	**$**	**7.95**	

ESTIMATE COUNTYWIDE EQUALIZED TAX RATE

The estimated 2027 Countywide equalized tax rate is $6.38 per $1,000 of taxable full value, equivalent to approximately $638 per $100,000 of taxable full value.

Actual County tax rates and property tax bills vary by municipality based on local assessments, equalization rates, exemptions, and applicable adjustments.

FUTURE COUNTY CHALLENGES

- Federal & State Funding Changes
- SNAP & Medicaid Program Impacts
- Rising Mandated Costs
- Workforce Recruitment & Retention
- Maintaining Essential County Services
- Capital Infrastructure & Technology
- Revenue Stability & Taxpayer Affordability
- State Mandate Relief & Local Flexibility