



COUNTY ADMINISTRATOR REPORT

THURSDAY AUGUST 21st, 2025, 10:00 AM

DEPARTMENTAL MANAGEMENT & LABOR RELATIONS

COLLECTIVE BARGAINING

- Tioga County Corrections Association, Inc. "TCCA" Expires 12/31/2025
- Tioga County Law Enforcement Association, Inc. "TCLEA" Expires 12/31/2025

EMPLOYEE SUPPORT/EDUCATION

- Budget 101/Finance Overview Training Build in NeoGov

DEPARTMENT HEAD EVALUATIONS

- 2026 Department Head Evaluations

FINANCIAL MANAGEMENT & BUDGETING

BUDGET OFFICER

- 2026 Budget – Preliminary Budgets by Fund (Level 1) ([Attachment 001](#))
- 2026 Budget – Over Directive Worksheet ([Attachment 002](#))
- 2026 Budget – Initial Tax Cap Worksheet ([Attachment 003](#))
- 2026 Budget – Preliminary Fund Balance/Reserves (General) ([Attachment 004](#))
- 2026 Budget – Outside Agency Funding Requests ([Attachment 005](#))
- 2026 Budget – Bond Principal & Interest ([Attachment 006](#))
 - **Level (1)** Department roll to **Level (2)** Budget Officer
 - 09/04/2025 Worksession – Review of Capital Budget, Review of Capital Fund Balance, Determine Outside Agency Funding

CAPITAL PROJECTS

- Radio Tower Communication Upgrade Project

ADMINISTRATION & COMMUNICATION

PUBLIC INFORMATION OFFICER

POLICY REVIEW COMMITTEE (MONTHLY)

- Meeting Thursday July 31st, 2025
 - Next/On Going – Procurement Policy

- Next/On Going – Remote Work Policy – Pilot Program
- Next Meeting – August 28th, 2025

LEADERS MEETINGS (QUARTERLY)

- Next: Tuesday October 28th, 2025, Public Works – Contracts/Procurement

COMMUNITY OUTREACH/COMMUNICATION

- ***New* Internship Program – Waverly High School**

MISC

- Tioga County Chamber of Commerce/2025 Leadership Tioga
 - Wednesday August 13th, 2025: Neighborhood Depot
 - Wednesday September 17th, 2025: Tioga County 56 Main
 - **Future of “Leadership Tioga”**
- Active Shooter In-Person Training
 - Monday August 18th, 2025 (56 Main)
 - Session Recorded – Will be assigned in NEOGOV
- 2025 NYSAC Fall Seminar
 - September 8th-10th; Niagara Falls

COUNTY OF TIOGA
SUMMARY OF PRELIMINARY BUDGETS BY FUND
2026 BUDGET

2026 SUMMARY OF LEVEL 1 PRELIM BUDGETS BY FUNDS

FUND	FUND DESCRIPTION	APPROPRIATIONS	LESS: ESTIMATED REVENUES	LESS: REAL PROPERTY TAX	LESS: APPROPRIATED RESERVES	LESS: APPROPRIATED FUND BALANCE
A	General Fund	\$ 95,009,358	\$ (62,480,688)	\$ (27,397,968)		\$ (5,130,702)
B	Solid Waste	\$ -	\$ -	\$ -		\$ -
CD	Federal Employment Prog.	\$ 261,727	\$ (261,727)	\$ -		\$ -
CE	Community Development	\$ -	\$ -	\$ -		\$ -
CI	Liability Insurance Fund	\$ 1,002,895	\$ (1,002,895)	\$ -		\$ -
D	County Road Fund	\$ 2,444,129	\$ (2,444,129)	\$ -		\$ -
DM	Road Machinery	\$ 933,593	\$ (933,593)	\$ -		\$ -
S	Workmans Comp Fund	\$ 1,076,877	\$ (1,076,877)	\$ -		\$ -
TOTALS		\$ 100,728,578	\$ (68,199,909)	\$ (27,397,968)	\$ -	\$ (5,130,702)

2025 SUMMARY OF LEVEL 1 PRELIM BUDGETS BY FUNDS

FUND	FUND DESCRIPTION	APPROPRIATIONS	LESS: ESTIMATED REVENUES	LESS: REAL PROPERTY TAX	LESS: APPROPRIATED RESERVES	LESS: APPROPRIATED FUND BALANCE
A	General Fund	\$ 85,380,529	\$ (55,035,754)	\$ (26,887,599)		\$ (3,457,176)
B	Solid Waste	\$ -	\$ -	\$ -		\$ -
CD	Federal Employment Prog.	\$ 269,753	\$ (269,753)	\$ -		\$ -
CE	Community Development	\$ -	\$ -	\$ -		\$ -
CI	Liability Insurance Fund	\$ 820,847	\$ (820,847)	\$ -		\$ -
D	County Road Fund	\$ 2,404,479	\$ (2,404,479)	\$ -		\$ -
DM	Road Machinery	\$ 952,676	\$ (952,676)	\$ -		\$ -
S	Workmans Comp Fund	\$ 990,816	\$ (990,816)	\$ -		\$ -
TOTALS		\$ 90,819,100	\$ (60,474,325)	\$ (26,887,599)	\$ -	\$ (3,457,176)

2025-2026 PRELIM BUDGET VARIANCE

FUND	FUND DESCRIPTION	APPROPRIATIONS	LESS: ESTIMATED REVENUES	LESS: REAL PROPERTY TAX	LESS: APPROPRIATED RESERVES	LESS: APPROPRIATED FUND BALANCE
A	General Fund	\$ 9,628,828	\$ (7,444,934)	\$ (510,369)	\$ -	\$ (1,673,525)
B	Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -
CD	Federal Employment Prog.	\$ (8,026)	\$ 8,026	\$ -	\$ -	\$ -
CE	Community Development	\$ -	\$ -	\$ -	\$ -	\$ -
CI	Liability Insurance Fund	\$ 182,048	\$ (182,048)	\$ -	\$ -	\$ -
D	County Road Fund	\$ 39,650	\$ (39,650)	\$ -	\$ -	\$ -
DM	Road Machinery	\$ (19,083)	\$ 19,083	\$ -	\$ -	\$ -
S	Workmans Comp Fund	\$ 86,061	\$ (86,061)	\$ -	\$ -	\$ -
TOTALS		\$ 9,909,478	\$ (7,725,584)	\$ (510,369)	\$ -	\$ (1,673,525)

COUNTY OF TIOGA
BUDGET TRACKER WORKSHEET
2026 BUDGET

ORG	OBJECT	PROJECT	DESCRIPTION	2024	2024	2024	2025	2025	2025	2026	25-26	25-26	OVER			
				REVISED BUD	ACTUAL	AVAILABLE	ORIG BUD	REVISED BUD	ACTUAL	AVAILABLE	Department	\$ CHANGE	% CHANGE	DIRECTIVE		
A1172	430250		State Aid-Indigent Legal Servi	\$ -	\$ (128,354.86)	\$ 128,354.86	\$ (167,500.00)	\$ (167,500.00)	\$ (101,637.45)	\$ (65,862.55)	\$ (200,000.00)	-3250000%	16.25%	\$ (32,500.00)		25% Estimated State Aid
A1172	540030		Assigned Counsel	\$ 726,082.25	\$ 635,630.88	\$ 90,451.37	\$ 670,000.00	\$ 670,000.00	\$ 479,128.94	\$ 190,871.06	\$ 800,000.00	\$ 130,000.00	16.25%	\$ 130,000.00	\$ 97,500.00	ILS - Additional Counsel Cost
A1185	510050		All Other(On Call, Cloth, Stip	\$ 28,577.04	\$ 28,577.04	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 11,773.06	\$ 23,226.94	\$ 30,000.00	\$ (5,000.00)	-16.67%	\$ (5,000.00)		
A1185	540180		Dues	\$ 120.00	\$ 120.00	\$ -	\$ 525.00	\$ 466.00	\$ 330.00	\$ 136.00	\$ 500.00	\$ (25.00)	-5.00%	\$ (25.00)		
A1185	540370		Medical Expense	\$ 116,559.38	\$ 110,623.93	\$ 5,935.45	\$ 92,000.00	\$ 86,875.00	\$ 69,417.07	\$ 17,457.93	\$ 110,000.00	\$ 18,000.00	16.36%	\$ 18,000.00		
A1185	540480		Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70.00	\$ 70.00	100.00%	\$ 70.00		
A1185	540590		Services Rendered	\$ 10,914.89	\$ 9,897.45	\$ 1,017.44	\$ 9,000.00	\$ 12,631.19	\$ 9,011.66	\$ 3,619.53	\$ 10,000.00	\$ 1,000.00	10.00%	\$ 1,000.00		
A1185	540620		Software Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650.00	\$ 650.00	100.00%	\$ 650.00		
A1185	540640		Supplies (Not Office)	\$ 2,002.02	\$ 2,002.02	\$ -	\$ 2,000.00	\$ 2,805.00	\$ 2,772.64	\$ 32.36	\$ 3,000.00	\$ 1,000.00	33.33%	\$ 1,000.00		
A1185	540660		Telephone	\$ 1,060.20	\$ 759.80	\$ 300.40	\$ 500.00	\$ 500.00	\$ 240.84	\$ 259.16	\$ 720.00	\$ 220.00	30.56%	\$ 220.00		
A1185	540731		Training/State Required	\$ 1,300.00	\$ 1,300.00	\$ -	\$ 1,485.00	\$ 1,485.00	\$ 1,475.00	\$ 10.00	\$ 2,600.00	\$ 1,115.00	42.88%	\$ 1,115.00	\$ 17,030.00	Coroners - Program Expense/Rates
A1325	540140		Contracting Services	\$ 121,745.00	\$ 113,690.87	\$ 8,054.13	\$ 125,000.00	\$ 125,000.00	\$ 94,585.00	\$ 30,415.00	\$ 140,000.00	\$ 15,000.00	10.71%	\$ 15,000.00	\$ 15,000.00	Treasurer - Contracted Services
A1450	540140		Contracting Services	\$ -	\$ -	\$ -	\$ -	\$ 550.00	\$ 293.75	\$ 256.25	\$ 600.00	\$ 600.00	100.00%	\$ 600.00		
A1450	540620		Software Expense	\$ 63,700.00	\$ 53,732.00	\$ 9,968.00	\$ 66,000.00	\$ 66,000.00	\$ 61,475.20	\$ 4,524.80	\$ 68,438.42	\$ 2,438.42	3.56%	\$ 2,438.42	\$ 3,038.42	Elections - Program Expense
A1920	540180		Dues	\$ 9,392.00	\$ 9,392.00	\$ -	\$ 9,720.00	\$ 9,720.00	\$ 9,589.00	\$ 131.00	\$ 9,978.00	\$ 258.00	2.59%	\$ 258.00	\$ 258.00	NYSAC Dues Increase
A3110	520130		Equipment (Not Car)	\$ 10,000.00	\$ 6,879.89	\$ 3,120.11	\$ 10,000.00	\$ 15,350.00	\$ 6,841.53	\$ 8,508.47	\$ 20,000.00	\$ 10,000.00	50.00%	\$ 10,000.00		
A3110	540210		Garbage/Shredding	\$ -	\$ -	\$ -	\$ -	\$ 430.00	\$ 430.00	\$ -	\$ 500.00	\$ 500.00	100.00%	\$ 500.00		
A3110	540280		Investigations	\$ 13,684.28	\$ 13,087.94	\$ 596.34	\$ 11,240.52	\$ 11,240.52	\$ 3,765.20	\$ 7,475.32	\$ 13,360.52	\$ 2,120.00	15.87%	\$ 2,120.00		
A3110	540350		Office Equip Maintenance	\$ 1,600.00	\$ 928.30	\$ 671.70	\$ 1,680.00	\$ 1,680.00	\$ 718.37	\$ 961.63	\$ 1,764.00	\$ 84.00	4.76%	\$ 84.00		
A3110	540620		Software Expense	\$ 39,504.49	\$ 39,355.22	\$ 149.27	\$ 54,616.21	\$ 55,116.21	\$ 14,031.71	\$ 41,084.50	\$ 64,458.37	\$ 9,842.16	15.27%	\$ 9,842.16	\$ 22,546.16	Sheriff - Operational Cost
A3113	520130		Equipment (Not Car)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000.00	\$ 23,000.00	100.00%	\$ 23,000.00		
A3113	540090		Clothing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	100.00%	\$ 500.00		
A3113	540360		Meals/Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	100.00%	\$ 1,000.00		
A3113	540370		Medical Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	100.00%	\$ 1,000.00		
A3113	540640		Supplies (Not Office)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	100.00%	\$ 1,000.00		
A3113	540731		Training/State Required	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,500.00	\$ 27,500.00	100.00%	\$ 27,500.00	\$ 54,000.00	Sheriff - *New* K9 Program
A3146	540140		Contracting Services	\$ 123,840.00	\$ 123,840.00	\$ -	\$ 123,840.00	\$ 123,840.00	\$ 82,560.00	\$ 41,280.00	\$ 127,340.00	\$ 3,500.00	2.75%	\$ 3,500.00	\$ 3,500.00	Probation - Contract Increase
A3150	540093		Building Maint & Repair	\$ 21,000.00	\$ 10,309.26	\$ 10,690.74	\$ 21,158.40	\$ 21,158.40	\$ 6,399.07	\$ 14,759.33	\$ 21,658.40	\$ 500.00	2.31%	\$ 500.00		
A3150	540140		Contracting Services	\$ 2,100.00	\$ 1,394.88	\$ 705.12	\$ 1,100.00	\$ 1,100.00	\$ 929.93	\$ 170.07	\$ 2,000.00	\$ 900.00	45.00%	\$ 900.00		
A3150	540360		Meals/Food	\$ 199,864.00	\$ 171,202.94	\$ 28,661.06	\$ 208,898.00	\$ 208,898.00	\$ 110,771.76	\$ 98,126.24	\$ 216,209.43	\$ 7,311.43	3.38%	\$ 7,311.43		
A3150	540370		Medical Expense	\$ 857,182.59	\$ 837,986.38	\$ 19,196.21	\$ 956,812.77	\$ 956,812.77	\$ 437,474.89	\$ 519,337.88	\$ 994,274.31	\$ 37,461.54	3.77%	\$ 37,461.54		
A3150	540620		Software Expense	\$ 74,080.00	\$ 66,614.76	\$ 7,465.24	\$ 75,406.00	\$ 75,406.00	\$ 61,987.11	\$ 13,418.89	\$ 78,143.67	\$ 2,737.67	3.50%	\$ 2,737.67	\$ 48,910.64	Sheriff - Jail Program Cost
A6102	540487		MMIS Program Expense	\$ 8,328,082.00	\$ 8,142,832.00	\$ 185,250.00	\$ 8,284,704.00	\$ 8,284,704.00	\$ 5,228,877.00	\$ 3,055,827.00	\$ 8,323,885.00	\$ 39,181.00	0.47%	\$ 39,181.00	\$ 39,181.00	DSS - Medicaid Cost
A6119	418190		Repayments Of Child Care	\$ (271,000.00)	\$ (321,620.45)	\$ 50,620.45	\$ (290,000.00)	\$ (290,000.00)	\$ (216,784.55)	\$ (73,215.45)	\$ (295,000.00)	\$ (5,000.00)	1.69%	\$ (5,000.00)		
A6119	436190		State Aid-Child Care	\$ (1,259,733.00)	\$ (1,521,308.00)	\$ 261,575.00	\$ (1,465,893.00)	\$ (1,465,893.00)	\$ (489,811.00)	\$ (976,082.00)	\$ (1,490,000.00)	\$ (24,107.00)	1.62%	\$ (24,107.00)		
A6119	446190		Federal Aid-Child Care	\$ (503,500.00)	\$ (571,444.00)	\$ 67,944.00	\$ (495,000.00)	\$ (495,000.00)	\$ (356,539.00)	\$ (138,461.00)	\$ (700,000.00)	\$ (205,000.00)	29.29%	\$ (205,000.00)		
A6119	540487		Foster Care Program Expense	\$ 2,963,337.08	\$ 2,963,337.08	\$ -	\$ 2,840,884.00	\$ 2,840,884.00	\$ 2,047,334.64	\$ 793,549.36	\$ 3,640,885.00	\$ 800,001.00	21.97%	\$ 800,001.00	\$ 565,894.00	DSS - Foster Case Cost
A8020	540140		Contracting Services	\$ 19,445.00	\$ 8,522.55	\$ 10,922.45	\$ 22,000.00	\$ 43,270.00	\$ 7,207.50	\$ 36,062.50	\$ 32,000.00	\$ 10,000.00	31.25%	\$ 10,000.00	\$ 10,000.00	ED&P - Cash Match/AG Consultant
													\$ 876,858.22			

*Mandated Programs (\$660k)

COUNTY OF TIOGA
TAX CAP 5-YEAR ANALYSIS WORKSHEET
2026 BUDGET

	2022	2023	2024	2025	2026 EST
Real Property Tax Levy FYE 20XX**	\$ 24,828,721	\$ 25,238,754	\$ 25,872,346	\$ 26,176,389	\$ 26,767,599
Tax Cap Reserve Offset	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Cap Reserve Amount	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Base Growth Factor	1.0032	1.0068	1.0056	1.0090	1.0045
Add: PILOT's Receivable (Prior Year)	\$ 1,944,995	\$ 2,031,478	\$ 1,998,346	\$ 2,279,500	\$ 2,377,707
Tort Exclusion	\$ -	\$ -	\$ -	\$ -	\$ -
Allowable Levy Growth Factor	1.0200	1.0200	1.0200	1.0200	1.0200
Less: PILOT's Receivable (Current Year)	\$ 2,031,478	\$ 1,998,346	\$ 2,279,499	\$ 2,377,707	\$ 2,453,107
Available Carryover from FYE (Prior Year)	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Levy Before Adjustments(Exclusions)	\$ 25,358,754	\$ 25,992,346	\$ 26,296,389	\$ 26,887,599	\$ 27,397,968
Costs Incurred from Transfer of Functions	\$ -	\$ -	\$ -	\$ -	\$ -
Savings Realized from Transfer of Functions	\$ -	\$ -	\$ -	\$ -	\$ -
Total Adjustments	\$ -				
Tax Levy Limit, Adjusted for Transfer of Local Gov. Functions	\$ 25,358,754	\$ 25,992,346	\$ 26,296,389	\$ 26,887,599	\$ 27,397,968
Tort Exclusion	\$ -	\$ -	\$ -	\$ -	\$ -
Teachers Retirement System Exclusion	\$ -	\$ -	\$ -	\$ -	\$ -
Employees Retirement System Exclusion	\$ -	\$ -	\$ -	\$ -	\$ -
Police & Fire Retirement System Exclusion	\$ -	\$ -	\$ -	\$ -	\$ -
Total Exclusions	\$ -				
FYE 20XX Tax Levy Limit, Adjustment for Exclusions	\$ 25,358,754	\$ 25,992,346	\$ 26,296,389	\$ 26,887,599	\$ 27,397,968
Total Tax Cap Reserve amt used to Reduce FYE 20XX Levy	\$ -	\$ -	\$ -	\$ -	\$ -
FYE 20XX Proposed Levy, Net of Reserve	\$ 25,358,754	\$ 25,992,346	\$ 26,296,389	\$ 26,887,599	\$ 27,397,968
Difference Between Tax Levy Limit & Proposed Levy	\$ -				
Do you plan to override the Tax Cap for FYE 20XX?	No	No	No	No	No
\$ Increase in Proposed Tax Levy	\$ 410,033	\$ 633,593	\$ 304,043	\$ 591,210	\$ 510,369
PROPOSED TAX CAP % CHANGE	1.64%	2.50%	1.17%	2.25%	1.90%
CARRYOVER LIMIT 1.5%**	\$ 380,381	\$ 389,885	\$ 394,446	\$ 403,314	\$ 410,970

**Less: \$120k Richford Sales Tax Offset

*Reduce by Sales Tax Offset for Towns & Villages

**Amount available for carryover if \$ increase isn't utilized

Increase Analysis

1.90%	510,369	\$ 27,397,968
1.75%	470,533	\$ 27,358,132
1.50%	403,314	\$ 27,290,913
1.25%	336,095	\$ 27,223,694
1.00%	268,876	\$ 27,156,475

COUNTY OF TIOGA
 FUND BALANCE WORKSHEET - GENERAL FUND
 2026 BUDGET

GENERAL FUND ESTIMATED FUND BALANCE	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
Beginning Fund Balance January 1	\$ 33,393,815	\$ 41,068,170	\$ 48,980,182	\$ 48,680,313	\$ 40,329,405
Add: YTD Revenues	\$ 90,416,950	\$ 92,438,084	\$ 97,338,300	\$ 64,400,753	\$ -
Less: YTD Expense	\$ 82,742,596	\$ 84,526,072	\$ 97,638,169	\$ 55,643,296	\$ -
Fund Balance Year to Date	\$ 41,068,170	\$ 48,980,182	\$ 48,680,313	\$ 57,437,770	\$ 40,329,405
Add: Estimated Revenues (Revised)	\$ -	\$ -	\$ -	\$ 29,163,780	\$ 89,878,656
Less: Projected Expenses (Revised)	\$ -	\$ -	\$ -	\$ 46,272,144	\$ 95,009,358
Estimated Fund Balance at Year End	\$ 41,068,170	\$ 48,980,182	\$ 48,680,313	\$ 40,329,405	\$ 35,198,703

YEAR TO DATE FUND BALANCE COMPOSITION	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
Nonspendable (Inventory, Prepays 148000)	\$ 708,116	\$ 740,803	\$ 978,732	\$ -	\$ -
Restricted & Reserves	\$ 1,545,836	\$ 1,748,028	\$ 4,131,076	\$ 4,076,753	\$ 4,076,753
Committed (Appropriated Fund Balance)	\$ -	\$ -	\$ -	\$ 8,757,456	\$ 5,130,702
Unrestricted/Assigned, Appropriated (Res for Encumbrance)	\$ -	\$ -	\$ -	\$ 2,000	\$ -
Unrestricted/Assigned, Unappropriated (Unrestricted)	\$ 38,814,218	\$ 46,491,351	\$ 43,570,505	\$ 44,601,560	\$ 31,121,951
Total Fund Balance	\$ 41,068,170	\$ 48,980,182	\$ 48,680,313	\$ 57,437,770	\$ 40,329,405

FUND BALANCE POLICY	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
Fiscal Year Budgeted Appropriations	\$ 78,177,824	\$ 80,471,132	\$ 89,643,110	\$ 92,313,092	\$ 95,009,358
Low: 12%	\$ 9,381,339	\$ 9,656,536	\$ 10,757,173	\$ 11,077,571	\$ 11,401,123
High: 28%	\$ 21,889,791	\$ 22,531,917	\$ 25,100,071	\$ 25,847,666	\$ 26,602,620
Unrestricted/Assigned, Unappropriated (Unrestricted)	\$ 38,814,218	\$ 46,491,351	\$ 43,570,505	\$ 44,601,560	\$ 31,121,951
Over(Under) High \$ Fund Balance Policy	\$ 16,924,427	\$ 23,959,434	\$ 18,470,434	\$ 18,753,895	\$ 4,519,330
% of Budgeted Appropriations	22%	30%	21%	20%	5%
% Over (Under) High \$ Fund Balance	77%	106%	74%	73%	17%

RESTRICTED FUND BALANCE*	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
388400 Reserve For Debt	\$ 211,384	\$ 211,384	\$ 211,384	\$ 211,384	\$ 211,384
388900 Reserve STOP DWI	\$ 12,213	\$ 57,281	\$ 69,324	\$ 70,502	\$ 70,502
388901 Reserve - Crime Proceeds (Restricted)	\$ 695	\$ 228	\$ 24,685	\$ 20,145	\$ 20,145
388902 Reserve - Hotel/Motel (Tourism)	\$ 116,515	\$ 194,102	\$ 271,466	\$ 276,131	\$ 276,131
388903 Reserve - E911	\$ 811,042	\$ 793,962	\$ 2,376,353	\$ 2,436,433	\$ 2,436,433
388904 Reserve - Handicapped Parking Education	\$ 1,034	\$ 780	\$ 767	\$ 780	\$ 780
388905 Reserve - Crime Proceeds (Unrestricted)	\$ 7,295	\$ 4,523	\$ 61,069	\$ 62,057	\$ 62,057
388906 Reserve - Unemployment Insurance	\$ 100,000	\$ 100,000	\$ 100,914	\$ 102,648	\$ 102,648
389901 Restricted - Opioid	\$ 285,659	\$ 385,767	\$ 584,693	\$ 584,693	\$ 584,693
389902 Restricted - Opioid DR104	\$ -	\$ -	\$ 430,422	\$ 311,982	\$ 311,982
Total Restricted Fund Balance	\$ 1,545,836	\$ 1,748,028	\$ 4,131,076	\$ 4,076,753	\$ 4,076,753

Manage Excess Unrestricted Fund Balance

- One-Shot Expenditures (Equipment & Capital Outlay)*
- Reduce Debt Principal (Payment of Debt - If Allowed)*
- Finance Reserve Funds (Specified by Resolution)*
- Reduce Property Taxes (Can be Unstable)*

COUNTY OF TIOGA
 OUTSIDE AGENCY FUNDING REQUEST WORKSHEET
 2026 BUDGET

DESCRIPTION	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 REQUEST	25-26 \$ CHNG	25-26 % CHNG	NOTES
TIOGA OPPORTUNITIES	\$ 111,738.00	\$ 114,552.00	\$ 122,289.00	\$ 122,670.00	\$ 381.00		0% NYSOFA Funding Match
A NEW HOPE CENTER	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 60,000.00	\$ 47,000.00		362% Position Sustainability
COUNCIL ON THE ARTS	\$ 8,554.00	\$ 8,554.00	\$ 8,554.00	\$ 8,554.00	\$ -		0% No Change
TIOGA COUNTY LIBRARIES*	\$ 74,896.00	\$ 74,896.00	\$ 74,896.00	\$ 76,284.00	\$ 1,388.00		2% Awaiting Request
HISTORICAL SOCIETIES*	\$ 5,705.00	\$ 5,705.00	\$ 6,670.00	\$ 11,400.00	\$ 4,730.00		71% Awaiting Request
TIOGA COUNTY TOURISM (INC. \$20k VIS CNTR)	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ 199,000.00	\$ 29,000.00		17% Budget being Reviewed
SOIL & WATER CONSERVATION	\$ 319,234.00	\$ 319,234.00	\$ 335,195.70	\$ 368,715.00	\$ 33,519.30		10% Programatic Expense
SOIL & WATER CONSERVATION	\$ 602.00	\$ 602.00	\$ 602.00	\$ 602.00	\$ -		0% No Change
TIOGA COUNTY AGRICULTURE SOCIETY	\$ 6,350.00	\$ 6,350.00	\$ 7,065.00	\$ 10,000.00	\$ 2,935.00		42% Programatic Expense
CORNELL COOPERATIVE EXTENSION	\$ 268,027.00	\$ 268,027.00	\$ 273,027.00	\$ 278,027.00	\$ 5,000.00		2% Programatic Expense
TOTAL OUTSIDE AGENCY FUNDING	\$ 978,106.00	\$ 980,920.00	\$ 1,011,298.70	\$ 1,135,252.00	\$ 123,953.30	12.64%	
APALACHIN LIBRARY	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ -		0%
BERKSHIRE FREE LIBRARY	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ 10,000.00	\$ 1,388.00		16% Programatic Expense
CADY LIBRARY (NICHOLS)	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ -		0%
CANDOR FREE LIBRARY	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ -		0%
COBURN FREE LIBRARY	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ -		0%
FINGER LAKES LIBRARY SYSTEM	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -		0% Reminder sent 2025.08.14
SPENCER LIBRARY	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ -		0%
TAPPAN-SPAUDING MEMORIAL LIBRARY	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ -		0%
WAVERLY FREE LIBRARY	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ 8,612.00	\$ -		0%
TOTAL COUNTY LIBRARY FUNDING	\$ 74,896.00	\$ 74,896.00	\$ 74,896.00	\$ 76,284.00	\$ 1,388.00	1.85%	
NEWARK VALLEY HISTORICAL SOCIETY	\$ 1,200.00	\$ 1,200.00	\$ 1,400.00	\$ 1,400.00	\$ -		0% Reminder sent 2025.08.14
TIOGA COUNTY HISTORICAL SOCIETY	\$ 4,505.00	\$ 4,505.00	\$ 5,270.00	\$ 10,000.00	\$ 4,730.00		90% Programatic Expense
TOTAL COUNTY HISTORICAL SOCIETY FUNDING	\$ 5,705.00	\$ 5,705.00	\$ 6,670.00	\$ 11,400.00	\$ 4,730.00	82.91%	



9 Sheldon Guile Blvd. • Owego, NY 13827 • TiogaOpp.org
Tel: 607-687-4222 • Toll Free: 866-352-3680 • Fax: 607-687-4236 • TDD: 607-687-5905



August 1, 2025

County Administrator
Tioga County Treasurer
56 Main Street
Owego, NY 13827

To Whom It May Concern,

This letter is serving as the annual request for funding from the Tioga County Legislature for Tioga Opportunities, Inc. The request for 2026 is in the amount of \$122,670. Tioga Opportunities, Inc. utilizes a majority of this funding as the required match for programs that supports the health and well-being of one of the county's most vulnerable populations. The New York State Office for the Aging (NYSOFA) allocates around \$1,000,000 a year towards a wide range of programs serving older adults. These services have the goal of improving overall health and well-being, while allowing individuals to remain independently in their homes for as long as possible. Some of the contracts received an increased allocation to meet increasing needs. However, these programs require a local county match in order to receive the funding. Without the Tioga County allocation this match would not be available, and many older adults would be unable to receive these critical services. I have attached a chart that shows the required match for each contract and a brief description of the services offered. If you have any questions or concerns regarding this request, please don't hesitate to contact me. I can be reached at 607-687-4222, ext. 306 or via email at cbrown@tiogaopp.org. Tioga Opportunities, Inc. continues to be appreciative for all the support that the Tioga County Legislature has provided throughout the years and looks forward to a continued partnership serving the residents of Tioga County.

Thank you

Christina Brown
Chief Financial Officer
Tioga Opportunities, Inc.
9 Sheldon Guile Blvd.
Owego, NY 13827



Tioga Opportunities, Inc. Local County Match Request

Budget	Fund requested to use as match for NYSOFA	Description of Services
Title IIIB	\$ 15,302.00	Supports all programs including meals, legal assistance, socialization events, informational presentations, etc.
Title IIIC-1	\$ 5,890.00	Congregate dining, nutrition education, nutrition counseling
Title IIIC-2	\$ 7,330.00	Home delivered meals, nutrition education, nutrition counseling
Title IIID	\$ 776.00	Health promotion classes and events (blood pressure screenings, annual health fair Wii bowling, line dancing, Tai Chi, exercise)
Title IIIE	\$ 7,600.00	Respite care and caregiver supports
Expanded In-home Services for the Elderly Program (EISEP)	\$ 53,917.00	In-home services for personal care
Community Services for the Elderly (CSE)	\$ 31,449.00	Supports all programs including meals, Medicare counseling, socialization events, informational presentations, etc.
Congregate Services Initiative (CSI)	\$ 406.00	Socialization activities (arts and crafts classes, cards, bingo)

\$ 122,670.00



20 Church Street
Owego, NY 13827

Francis J. Bialy
Executive Director

August 1, 2025

Tioga County Legislature
Attn: Jackson Bailey II, Budget Officer
56 Main St.
Owego, NY 13827

RE: 2026 Budget funding request

Dear Mr. Bailey:

Please consider this request for a significant funding increase from the historical amount of **\$13,000** for the year 2026 from the Legislature to A New Hope Center. This funding has been **stagnant for 25+ years**. It does not cover the real costs of the services provided. These costs are brought further to light as ANHC has taken a significant cut from our primary general victim services funding.

A New Hope Center has served a particularly vital role in Tioga County since 1986. This includes supporting our people in accessing relief through the Family Court. While our services are far wider ranging than helping people to file petitions, this service supports safety and stabilization of the lives of our citizens. It also supports the work of the Family Court staff and judges. The connection between the Court and A New Hope Center further assists our community members by introducing them to A New Hope Center's comprehensive victim services. We continue to provide our support to over 1200 people annually.

A New Hope Center is facing significant losses in funding, contracted from 10/1/25 – 9/30/28, totaling over \$450,000. This loss will significantly impact ANHC's ability to deliver the high quality services our County and citizens have grown accustomed to, unless other supports, such as the Tioga County Legislature, step up by supporting the real costs of the contracted services.

Please remember that A New Hope Center staff assist the residents of the County to prepare **over 450 petitions annually**. The other losses will mean the loss of up to 4 staff members (of 16) to support these services. We recognize that these services **are mandated services that the County would otherwise have to impose upon the Probation Dept to fulfill**, and we respectfully request far greater consideration of this contracted amount. The cost reflected is but a small fraction of that which an attorney would charge or what the Probation Department would have to add in terms of personnel to accommodate. Please understand that if we don't have the staff, we will have to either deny the resource or refer them back to the Probation Department or the Legislature to seek the services. Accordingly, **we are asking the Legislature to support the equivalent of one staff member to meet these needs, which is about \$60,000**. We hope this will suffice for us to continue a baseline level of this service to our community.

We appreciate the Legislature's support of A New Hope Center in assisting our community members to be safer.

Sincerely,

Francis J. Bialy, Executive Director

CC: Marte Sauerbry, Chair
Brian Cain, Probation Director
Enc: draft 2026 budget

Domestic Violence, Rape Crisis, and Crime Victim Services

Business Phone: 607-687-6887

Fax: 607-687-6119

Email: help@anewhopecenter.org

www.anewhopecenter.org

24 hour hotline: 607-687-6866 or 1-800-696-7600

A New Hope Center Summary Budget

	2024 Actual	2025	2026
Revenues			
VOCA (criminal fines) via NYS OVS	\$535,016.84	\$500,806.48	\$384,873.70
DV Emergency Shelter via per diem	\$287,043.75	\$225,000.00	\$225,000.00
CAC/Safe Harbours	\$135,059.88	\$142,498.15	\$142,498.15
NYS DCJS SA	\$77,246.55	\$75,675.00	\$76,830.00
OCFS DV	\$115,801.78	\$99,556.00	\$90,582.00
DCJS STOP Grant	\$50,000.00	\$50,000.00	\$50,000.00
Non-Res DV	\$41,041.68	\$41,041.00	\$41,041.00
Enhanced Non-Res DV	\$41,903.00	\$43,276.00	\$43,276.00
TC Legislature	\$13,000.00	\$13,000.00	\$0.00
TC United Way	\$13,000.00	\$10,000.00	\$10,000.00
SASP	\$8,272.48	\$17,190.48	\$16,933.95
ITP Community Change Project	\$8,920.30	\$12,000.00	\$12,000.00
TC Mental Hygiene	\$7,499.96	\$7,500.00	\$7,500.00
LAV	\$4,003.18	\$4,000.00	\$4,000.00
WCC	\$3,500.00	\$3,500.00	\$3,500.00
DWI VIP	\$1,770.00	\$1,500.00	\$1,500.00
TC Suicide Prevention Coalition	\$6,950.00	\$4,000.00	\$4,200.00
EFSP	\$0.00	\$0.00	\$0.00
Program Reserves	\$27,124.45	\$82,600.35	\$0.00
Donations/Fundraising (est)	\$53,979.90	\$45,000.00	\$45,000.00
Tioga Downs Community Foundation	\$30,568.35	\$25,000.00	\$25,000.00
OCFS DV Covid	\$156,183.19	\$30,000.00	\$0.00
OCFS SA Covid	\$20,661.75	\$2,957.00	\$0.00
OCFS FVPSA ARP	\$17,456.00	\$11,822.22	\$0.00
TC Legislature ARP	\$15,338.49	\$0.00	\$0.00
OPDV SAFE	\$62,740.11	\$59,441.54	\$59,441.54
DCJS-SASP	\$8,587.77		
Other Miscellaneous	\$11,836.00		
Total Revenue	\$1,754,505.41	\$1,510,864.21	\$1,245,176.34
Expenses			
Personnel Total	\$1,205,050.55	\$1,228,801.78	\$1,119,349.10
Shelter Total	\$51,214.66	\$41,619.15	\$43,400.11
Program & Owego Office Total Expenses	\$196,575.86	\$195,161.92	\$204,920.02
Financial Empowerment Program Total	\$183,253.69	\$128,409.42	\$89,816.54
TC Suicide Prevention Coalition Total	\$8,685.85	\$4,000.00	\$4,200.00
Total Non-Personnel	\$439,730.06	\$369,190.50	\$342,336.67
Total All	\$1,644,780.61	\$1,597,992.27	\$1,461,685.77
Net	\$82,600.35	-\$87,128.06	-\$216,509.43

Notes 2025-2026: reducing direct financial and housing support assistance as funds are yet to be secured; lost two staff members by attrition, as resources are reduced for staffing. We also just received notice from our largest proposal for ongoing services from Oct 2025 - Sept 2028, resulting in a \$154,000 decrease annually. All Covid funding is also spent out.

1: RFP for 2026 forward is pending for a January 2026 start; terms are unknown and funding is not guar:

New Hope

From Cain, Brian <CainB@tiogacountyny.gov>
Date Wed 8/20/2025 1:22 PM
To Bailey, Jackson <BaileyJ@tiogacountyny.gov>

Here are just a few things I wrote down regarding New Hope Center and their services. I have no idea where funding comes from for each or how much they receive

- Family Offense petitions
- Custody Modification petitions
- Third Party Custody petitions
- DV victim emergency shelter
- Domestic Violence offender education
- Victim advocacy
- 24 hour DV hotline
- CAC staffing
- DV liaison for law enforcement agencies
- Community based services
- Suicide prevention
- Office for the Prevention of Domestic Violence (state)
- Statewide Fatality review team
- Safety planning for victims
- Completion of Risk Assessments

There are more I'm sure

Brian L. Cain
Probation Director
Tioga County Probation Department
(607)687-8535 Ext. 8522
FAX: (607)687-0804

STATEMENT OF CONFIDENTIALITY

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Please delete it from your system and advise the sender.

**Berkshire Free Library
P.O. Box 151
Berkshire, New York 13736**

July 16, 2025

Jackson Bailey, Budget Officer
Tioga County Treasurer
56 Main Street
Owego, NY 13837

Dear Mr. Bailey,

Berkshire Free Library is submitting a 2026 request for funds in the amount of \$10,000. We are requesting these funds to pay for our operating costs. Our rural library has a small budget and we do not rely on the school board budget's public funds to support our library. We are using the funding received from Tioga County for repairs and maintenance. Our building is over 100 years old and there is always something that needs to be done.

Sincerely,

A handwritten signature in cursive script that reads "Fran Miller".

Fran Miller
Director, Berkshire Free Library

**BERKSHIRE FREE LIBRARY
2026 BUDGET FOR TIOGA COUNTY**

	6501 Museum Donations	
Total Library Income		5,700.00
Total Income		75,737.00
Expense		
Fundraising Activities		
	7602 Fundraising expense	2,500.00
	7603 Blueberry Fest Expenses	1,200.00
	7604 Blueberry Pancake Expenses	300.00
Total Fundraising Activities		4,000.00
Grant Expenses		
	7805 FLLS Grant Expenses	100.00
Total Grant Expenses		100.00
Library Expenses		
	7202 Library/Office Expenses	2,000.00
	7203 Office Equipment Expenses	300.00
	7205 Computer Replacement	400.00
	7208 Postal Expenses	300.00
	7209 Travel Expenses	200.00
	7210 Advertising	
	7211 Safe Deposit Fee	40.00
	7213 Misc bank fees	50.00
	7216 Conference & Dues	200.00
	7217 Accounting Fees	425.00
	7220 Miscellaneous Expenses	25.00
Total Library Administration		3,940.00
Library Automation		
	0 7301 Polaris License Fees	5,900.00
Total Library Automation		5,900.00
Library Materials		
	7400 Local Author Book Purchases	-00
	7401 Book Purchases	5,000.00
	7402 Magazine Purchases	-00
	7405 Large Print Books	3,000.00
Total Library Materials		8,000.00
Library Services		
	7101 AudioVisual Expenses	-00
	7102 Summer Program	1,000.00
	7103 Unrecovered Materials	-00
	7105 Story Hour expense	1,200.00
	7107 PPE Expenses COVID 19	-00

**BERKSHIRE FREE LIBRARY
2026 BUDGET FOR TIOGA COUNTY**

	2026 Budget
Income	
Fundraising Activities	
6201 Used Book Sales	2,500.00
6202 Local Author Book Sales	100.00
6203 Fundraising Campaign	8,000.00
6205 Ice Cream Social	500.00
6206 General Fundraising	1,000.00
6207 Adopt A Book Program	-00
6208 Blueberry Festival Income	2,000.00
6209 Blueberry Fest Ads/Grants	1,500.00
6210 Blueberry Festival Sponsor	1,000.00
6211 Blueberry Festival Vendor	500.00
6212 Blueberry Pancake Bkfast	800.00
6213 Online Book Sales	1,000.00
Total Fundraising Activities	18,900.00
Gifts & Memorials	
6301 Gifts	10,000.00
Total Gifts & Memorials	10,000.00
Government Support	
6001 County Support	10,000.00
6002 Town of Berkshire	11,500.00
6003 Town of Richford	5,200.00
Total Government Support	26,700.00
Grant Income	
6004 NYS Grant FLLS-LLSA	1,437.00
6005 Spec Leg (Bullet Aid)	
6006 BOOKS Summer Program Grant	
6007 Gates Computer Grant	
6302 Cap.Res/Projects Donation	
6401 Senior Citizens Grant	
6402 Grant Income – Operating	13,000.00
6403 Grants - Nonoperating	
Total Grants Income	14,437.00
Library Income	
6103 Fines, Copies, Fax Income	100.00
6104 Rent Historian's Office	100.00
6105 Interest Income	1,500.00
6106 NBT Dividends	3,900.00
6108 Miscellaneous Income	100.00
6109 Discount Account	

**BERKSHIRE FREE LIBRARY
2026 BUDGET FOR TIOGA COUNTY**

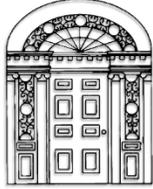
	7108 Instructor Expenses	-00
Total Library Services		2,200.00
Maintenance & Repairs		
	7501 Ins Exp Property/Liability	2,100.00
	7502 Electricity	1,400.00
	75003 Fuel Oil	2,800.00
	7504 Telephone Local	600.00
	7506 Cleaning Supplies	500.00
	7507 Grounds Maint.	600.00
	7508 Snow Removal	500.00
	7509 Furniture & Equipment	100.00
	7510 Furnace	300.00
	7511 Repairs & Maintenance	3,715.00
Total Maintenance & Repairs		12,615.00
Museum Expenses		
	7901 Museum Expenses	300.00
Total Museum Expenses		300.00
Payroll Exoenses		
	7701 Gross Compensation	35,000.00
	7702 Library FICA Contribution	2,170.00
	7703 Library MEDI Contribution	507.00
	7704 Disability Insurance	200.00
	7705 Workmens Compensation	500.00
	7706 Family Leave Insurance	-00
Total Payroll Expenses		38,377.00
Total Expenses		75,432.00
Net Income		305.00

Berkshire Free Library
PO Box 151
Berkshire, NY 13736

Jackson Bailey, Budget Officer
Tioga County Treasurer
56 Main Street
Owego, NY 13837

SYRACUSE NY 130
18 JUL 2025 AM 4 L





Tioga County Historical Society
110 Front Street Owego, NY 13827 | 607-687-2460
director@tiogahistory.org

July 29, 2025

Jackson D. Bailey II
County Administrator
Tioga County Legislature
Ronald E. Dougherty County Office Building
56 Main Street
Owego, NY 13827

Dear Mr. Bailey:

On behalf of the Board of Trustees of the Tioga County Historical Society, I am submitting this request for outside agency funding by the county. The Tioga County Historical Society was incorporated in 1914, and since 1960 it has operated from its museum located at 110 Front Street. In 2024, the Tioga County Government granted the Tioga County Historical Society its first increase in funding in over two decades. The Society is extremely pleased with this decision.

The Tioga County Historical Society has remained a steadfast partner in preserving the history and heritage of this community. Its collection now numbers over 200,000 items ranging from the time of the indigenous people to today. Those items tell the story of this region, its businesses, the arrival of people from all over the globe, the events that have shaped the past, present, and future. Preserving those items is a vital part of our responsibility, as well as using them to tell the stories of our people.

This responsibility comes at a cost. Operating the museum takes adequate funding – from members, from donations, and from outside agencies such as the Tioga County Legislature. The flood of 2011 devastated this community, and it particularly hit the operations of the Society by destroying collections, damaging others, and setting us into a cycle of flood restoration that continues to this day. The pandemic also changed our operations.

In the time that I have been Executive Director (November 2023), we have found a new normal. We have resumed the publication of our newsletter and created member-wide blasts of news and important announcements. We are holding monthly programs on a variety of topics – ranging from history to musical events. We often hold two or more programs each month.

We created sponsorships for programming and exhibits, which increase revenue and brings more attention from groups and businesses. While the total is not large, it is a growing feature of a revenue stream. We continue to seek new sources of funding and have restructured our fundraising committee. We are bringing more events to the museum to encourage participation. Our Walk Among the Dead will be held in October (first time in five years), and we are determined to have four major fundraising events each year, with several smaller events scattered throughout the year.

To test our solvency, the board voted to cease withdrawing \$8,000 each month (a practice of over ten years) from one endowment source that was used to pay for the operation of the museum. This monthly withdrawal system had already lowered the total of that fiscal source by two-thirds. Instead, we are using the Society's checking account for daily operations, as we seek other sources of revenue to bring fiscal stability.

We significantly increased revenues by grants and donations in the 2024-2025 fiscal year to allow for the replacement of our carpeting and the relocation of our research center above the 2011 flood levels. This allowed one part of the collection to be safe, while also bringing a variety of improvements in the structure. This project cost over \$34,000. We are striving to maintain those increased levels of revenue for our current fiscal year. Despite this improvement, the board is aware that the current fiscal model cannot continue over the long term. We are examining how to increase revenue to offset this loss. Part of this answer is increased assistance from the Tioga County Government. While we are grateful for the increased funds in FY 2025, the Tioga County Historical Society is requesting an additional increase for FY 2026.

Costs have increased, as has our need for more funding. We are at a tipping point toward finding the funds to add a major addition to the building that will allow the collections to be moved above the flood level to the upper level of the building. This was a plan that should have occurred using D.R.I. funds, but the Historical Society was unable to match those funds. Yet, we persevered to develop a new stream to allow this to happen. We must protect those collections, and this is the most viable answer. Until that funding is found (with tenuous federal and some state funding at this time), the Society has reached a memorandum of agreement with the Town of Owego to store our bound newspapers in their multi-service building, and a memorandum of agreement with Land O' Luck, LLC, owners of 178 Main Street to store archival books on its second floor. This will be two more pieces of the collection stored above the flood level, at no cost to the Society.

We are now working closely with Owego Free Academy and the Spencer Van Etten School district on local history methods to educate students, without incurring any cost – as this is a vital link to the future of our community and continues our mission into the next generations.

Yet, all our operations require money. Something of which no government has enough, and we realize that our funding is a quality-of-life issue. Yet, we believe that an increase is necessary to allow us to begin to increase our presence in the community, to use those funds to protect our priceless historical items, while finding new streams of revenues to lessen the impact on funds that are quickly depleting.

Therefore, the Tioga County Historical Society respectfully requests that our funding be increased to ten thousand dollars (\$10,000) for the next fiscal year.

Please find attached our 2025-2026 budget and our 2025 Annual Report.

Respectfully submitted,

A handwritten signature in cursive script that reads "Gerald R. Smith".

Gerald R. Smith,
Executive Director
Tioga County Historical Society
110 Front Street
Owego, NY 13827
607-687-2460
director@tiogahistory.org

Tioga County Historical Society - Fiscal Year Comparisons											
				<i>Acting Budget</i>		<i>Actual - FY</i>	<i>Adopted Budget</i>		<i>Actual - FY</i>	<i>Proposed Budget</i>	
				<i>July 2023 -</i>	<i>June</i>	<i>July 2023 -</i>	<i>July 2024 -</i>	<i>July 2024 -</i>	<i>July 2024 -</i>	<i>July 2025 -</i>	<i>June</i>
				<i>2024</i>		<i>June 2024</i>	<i>June 2025</i>	<i>June 2025</i>		<i>2026</i>	
Ordinary Income/Expense											
Income											
45300 · Research Income									286.75		100
46500 · Royalty Income				125		0.00	100		83.16		100
46000 · Misc. Income				35		136.55	50		274.40		50
43400 · Donations/Direct Public Support											
43410 · Corporate Contributions				3,000		1,000.00	3,000		9.44		3,000
43420 · Donation Box				2,000		903.41	2,500		2,674.30		2,500
43430 · Individual				10,000		104,824.08	10,000		0.00		10,000
43440 · Gifts in Kind - Goods						0.00	-		0.00		-
43450 · Business/Organ. Contributions				5,000		5,262.40	5,000		0.00		5,000
43400 - Donations/Direct Public Support - Other				4,505		4,505.00	4,505		23,041.58		5,000
Total 43400 · Donations/Direct Public Support				24,505		116,494.89	25,155.00		25,725.32		25,750
43900 · Membership				7,000		7,169.99	7,000		10,220.52		11,000
44000 · Fundraising											
44100 · Annual Events				13,000		14,981.22	14,000		14,519.01		14,000
44200 · Special Events						60.00	3,500		6,044.00		6,000
4400 - Fundraising - Other				3,500					10,564.81		10,000
Total 44000 · Fundraising				16,500		15,041.22	17,500		31,127.82		30,000
44500 · Gift Shop				4,000		3,892.24	4,000		7,993.47		8,000
45200 · Program Income				800		860.63	800		0.00		800
48000 · Grants									0.00		
48000 · Grants - Other				15,000		0.00	-		11,270.00		10000.00
Total 48000 · Grants				15,000		0.00	0		11,270.00		10000.00
49900 · FEMA Settlement						0.00	0		0.00		0.00
Total Income				67,965		143,595.52	54,605		86,981.44		85,700
Gross Profit				67,965		143,595.52	54,605		86,981.44		85,700
Expense											
51000 · Gift Shop Expense				300		84.00	300		0.00		300
52000 · Fundraising Expenses											
52100 · D.R.I. Fundraising Expense				0		0.00	0				
52000 · Fundraising Expenses - Other				1,400		2,903.57	1,000		170.08		1,000

Total 52000 · Fundraising Expenses		1,400	2,903.57	1,000	170.08	1,000
53000 · Program/Exhibit Expense				0		
	53103 - Research/Genealogy Expense	400	531.02	400	(142.00)	1,150
	53102 - Exhibit Expenses	350		350	1,224.16	500
	53101 - Program Expenses	100		250	68.77	250
	53000 - Program/Exhibit Expense - Other		30,000.11	100	1,210.54	750
53000 · Program/Exhibit Expense		850	30,531.13	1,100	2,361.47	2,650
				0		
61000 · Advertising & Promotion		1,600	69.25	1,500	1,971.40	1,500
62100 · Professional Fees/Services				-		
	62110 · Accounting Fees	2,350	675.00	2,350	1,270.00	1,800
	62140 - Legal Fees		261.00	-	0.00	-
	62150 · Outside Contract Services	2,000	4,889.83	2,000	600.82	2,000
	62199 - Professional Fees/Services - Other	1,000	47.90	1,000	393.75	1,000
Total 62100 · Professional Fees/Services		5,350	5,873.73	5,350	2,264.57	4,800
62800 · General Admin / Facilities				0		
	62840 · Bldg. Maintenance & Equipment			0		
	62842 · Flood Mitigation Projects	0		0	0.00	-
	62840 · Bldg. Maintenance & Equip. - Other	8,000	1,991.70	5,000	40,763.65	5,000
Total 62840 · Bldg. Maintenance & Equipment		8,000	1,991.70	5,000	40,763.65	5,000
62890 · Utilities				0		
	62894 - Sewer	438	438.00	438	579.77	600
	62893 - Water	625	603.73	625	630.26	625
	62892 · Electric - NYSEG	4,200	4,100.25	4,200	0.00	4,200
	62891 · Gas - NYSEG	4,200	4,165.14	4,200	0.00	4,200
	62890 · Utilities - Other	150	146.00	150	10,697.82	150
Total 62890 · Utilities		9,613	9,453.12	9,613	11,907.85	9,775
	65050 · Telephone Expense	1,000	959.76	1,000	0.00	1,000
	65051 · Internet Expense	1,500	1,848.88	1,500	0.00	1,500
	62800 - General Admin/Facilities - Other		650.00	700		700
Total 62800 · General Admin / Facilities		20,113	14,903.46	17,813	52,671.50	17,975
62900 · Insurance Expense				0		
	62980 - NYS (IAS) Unemployment Insurance	450	135.57	450	1,196.87	1,000
	62870 · Property Insurance / Gen. Liab.	10,000	9,058.88	10,000	11,408.10	11,500
	62880 · Flood Insurance	10,700	10,655.00	8,200	9,995.00	9,000
	65120 · Insurance - Liability, D and O	675	642.88	675	1,315.73	1,400
	66300 · Worker's Compensation Ins.	500	456.57	500	0.00	500
Total 62900 · Insurance Expense		22,325	20,948.90	19,825	23,915.70	23,400
65000 · Office Operations						
	65020 · Postage, Mailing Service	300	169.32	300	667.82	300

	65030 · Printing and Copying	500	1,629.29	500	0.00	500
	65040 · Office Supplies	450	180.57	450	1,054.74	450
	65070 · Office / Facility Equipment	6,300	3,656.84	2,000	8,170.59	2,000
	65000 - Office Operations - Other	100		100	587.48	100
	Total 65000 · Office Operations	7,650	5,636.02	3,350	10,480.63	3,350
	65100 · Other Types of Expenses					
	65180 · FEMA Flood2011 PW2378	0		-	0.00	-
	65170 · COVID19 Expense	0		-	0.00	-
	65130 · Depreciation Expense	1,000	1,331.38	1,000	0.00	1,000
	65160 · Other Costs	250	214.00	250	150.00	250
	Total 65100 · Other Types of Expenses	1,250	1,545.38	1,250	150.00	1,250
	65200 · Staff/Volunteer Expenses					
	65210 · Dues & Subscriptions	300	286.00	300	336.00	300
	65220 · Staff Recognition / Expense	50	36.17	50	0.00	50
	65230 · Volunteer Recognition / Expense	50	19.96	50	116.94	50
	65240 · Annual Meeting	300	292.12	300	20.35	300
	65200 · Staff/Volunteer Expenses - Other	10		10	320.34	10
	Total 65200 · Staff/Volunteer Expenses	710	634.25	710	793.63	710
	65300 · Business Expenses					
	65311 · Pay Pal Fees	50	33.52	50	0.00	50
	65350 - Penalty Fees - IRS		50.95	0	0.00	0
	65310 - Bank Fees		15.00	0	45.00	0
	65320 · Credit Card Processing Fees	900	901.58	900	1,147.13	900
	65330 - Licenses	50	75.00	50	0.00	50
	65300 - Business Expense - Other		1.00	0	0.11	0
	Total 65300 · Business Expenses	1,000	1,077.05	1,000	1,192.24	1,000
	66000 · Payroll Expenses					
	66600 · NYS DBL/PFL Insurance					
	66500 · Paid Family Leave		(144.46)	0	0.00	-
	66400 · NYS DBL Insurance	500	506.77	500	0.00	500
	66600 · NYS DBL/PFL Insurance - Other	0		0	0.00	-
	Total 66600 · NYS DBL/PFL Insurance	500	362.31	500	0.00	500
	66100 - Personnel Costs	55,915	63,975.33	82,080	84,509.43	87,880
	66900 · Payroll Processing Fee	1,500	1,772.88	1,500	1,335.91	1,500
	Total 66000 · Payroll Expenses	57,915	66,110.52	83,580	85,845.34	89,380
	Total Expense	138,276	161,762.08	141,148	181,609.44	141,148
	Net Ordinary Income	(70,311)	(18,166.56)	(66,653)	(94,628.00)	(55,448)
	<i>Note: Fiscal Year End Deficits are funded by investment income</i>					



Tioga County Local Development Corporation

Tioga County Tourism

200-204 Front Street, Owego / 607-687-7440

Experiencetioga.com

To: Tioga County Legislature

From: Tioga County Local Development Corporation

Regarding: 2026 Funding Request

Tioga County Tourism, an office of the Tioga County Local Development Corporation, is requesting \$199,000 from the Tioga County Legislature to fund 2026 operations and programs, as well as the match for the *I Love New York Matching Funds* program and implement other programming related to promoting our tourism partners.

Please feel free to contact our office with any questions. Thank you for your consideration.

Best,

Director, Tioga County Tourism

607-687-7440

rebecca@experiencetioga.com

PROPOSED 2026 BUGET

Notes:

Tioga County Local Development Corporation is requesting an increase in our funding from Tioga County Occupancy Tax. No increase in funding has been requested since 2019. Over the past few years, increases in basic operation costs, a decrease in programming funding, an increase in the restrictions on the I LOVE NY Matching Funds Program and the uncertainty of the future of that program have led to the need to request additional funds. As you will see, increases to operations, except for professional services (for an anticipated increase in audit and financial services), are modest. I am happy to provide more details upon request.

INCOME:

Occupancy Tax	199,000 - 17% Increase over 2025 (\$170,000)
ILNY Grant	50,000 - 9% Decrease over 2025 (estimated)
Other Income	20,000 - 44% Decrease over 2025 (passthroughs)
Total	269,000 - 2 % Increase over 2025

EXPENSE:

Operations

Personnel	93,730 - 3% Increase over 2025
Rent	11,140 - 2.5% Increase over 2025
Utilities	3,000 - 0% Increase over 2025
Office Supplies	1,000 - 0% Increase over 2025
Equipment and Furniture	1,000 - 0% Increase over 2025
Insurance	5,000 - 4% Increase over 2025
Internet/Phone/Subscriptions	5,000 - 4% Increase over 2025
Professional Services	12,600 - 23% Increase over 2025

Programing

ILNY Marketing	100,000 - 9% Decrease over 2025
Pass Through Payments	20,000 - 0% Increase over 2025
Unrestricted Business/Event Promotion	16530 - 39% Increase over 2025
Total	269,000 – 2% Increase over 2025

T I O G A  C O U N T Y

SOIL  **WATER**

C O N S E R V A T I O N D I S T R I C T

183 Corporate Drive - Owego, New York 13827 - (607) 687-3553

July 28, 2025

Jackson Bailey
Count Administrator
Tioga County Legislature
56 Main Street
Owego, NY 13827

Subject: 2026 County Appropriation Request

Dear Jackson:

Please find attached the proposed operating budget and county appropriation request for the Soil and Water Conservation District. Our 2026 operating budget is projected at \$1,078,247 and the County appropriation amount requested is \$368,715. This amount if approved will be a 10% increase from our 2025 funding level. The district appreciates the continued support of Tioga County as with this support along with other funding secured by the district through the state, grant programs and project income we are able to provide consistent and valuable programming to our residents of the county. The District also requests in addition to the above that \$602 be appropriated by the County for the Dean Creek Watershed Protection Project. Per an agreement with the Tioga County Soil and Water Conservation District the County has agreed to pay \$602 per year to the District for Operation and Maintenance of the Dean Creek Flood Control and Sediment Basins located in the Town of Spencer.

This year I am attaching our 2024 annual report for your review. The District continues to efficiently utilize our county allocation along with state and federal funds to deliver a robust conservation program, addressing natural resource needs locally, as well as regionally by addressing the water quality needs of the Chesapeake Bay. We continue to grow our agricultural and stream programming to deliver quality conservation to agriculture producers and landowners here in the county. The district's focus continues to be on addressing water quality and natural resource concerns while planning for flood mitigation and community resiliency. We continue to implement necessary stream projects with a variety of funding sources including state and federal grant funds. Our stream program projects include both technical and financial support to County DPW, private landowners and all municipalities within the County. We plan continue to support infrastructure needs by securing funding for culvert assessment, design and ultimately implementation work.

The District constantly seeks other funding sources to support our programs and projects through grant awards and our earned income programs that include selling of trees and shrubs, 4-hour erosion and sediment control trainings, no-till drill rental, contribution agreements with our federal partner's NRCS, etc. The board and I recognize without the continued support of the County through our yearly appropriation many of our successful programs that leverage additional state and federal funds would not be possible and are appreciative of the County's support of the District.

The District appreciates the County's consideration in this request and as always I am available for further communications regarding this request if needed. I have also attached a copy of our annual report for your review.

Respectfully submitted,

Wendy Walsh

Wendy Walsh
 District Manager
 Tioga County SWCD



183 Corporate Drive - Owego, New York 13827 - (607) 687-3553

**TIOGA COUNTY SOIL & WATER CONSERVATION DISTRICT
 2026 Proposed Budget**

<i>Personal Services</i>	Proposed 650,848
<i>Directors Expense</i>	1,700
<i>Utilities & Maintenance Expenses</i>	12,950
<i>Auto Expenses</i>	8,110
<i>Supplies & Office Expenses</i>	21,500
<i>Insurance</i>	21,278
<i>Subscriptions/Dues</i>	4,844
<i>Payroll Taxes & Employee Benefits (Health Insurance)</i>	339,017
<i>Contractual Expenses (Audit, Accountant)</i>	18,000
TOTAL BUDGET	\$1,078,247
2026 County Appropriation Request	\$368,715
AMOUNT REQUESTED FOR DEAN CREEK WATERSHED PROTECTION PROJECT	\$602
2024 County Appropriation Approved	\$335,196



Tioga County Agricultural Society, Inc.
P.O. Box 57; OWEGO, NY 13827



TiogaCoFairNY@gmail.com
607.689.2777
607.699.1277

August 15, 2025

Jackson D. Bailey, II
County Administrator
Tioga County Legislature
Ronald E. Dougherty County Office Building
56 Main Street
Owego, New York 13827

Dear Mr. Bailey:

On behalf of the Tioga County Agricultural Society, Inc., I am submitting our 2026 Outside Agency Funding request for consideration by the Tioga County Legislature. While I understand the stated deadline for submissions was August 1, 2025, we hope that the Legislature will still consider our request given the significant community impact and economic value the Tioga County Fair brings to our county.

The Tioga County Fair is one of the county's largest annual events, drawing over 12,000 attendees in 2025. The Fair provides affordable, family-friendly entertainment while highlighting our agricultural heritage, 4-H and FFA programs, and showcasing local businesses, organizations, and talent. It is a gathering place for residents of all ages and a tourism driver for visitors from surrounding counties and northern Pennsylvania.

The financial support the Legislature has provided in past years has been critical in offsetting operational costs such as grounds maintenance, security, insurance, and programming. These expenses continue to rise each year, and we remain committed to maintaining high-quality events, improving safety, and ensuring accessibility for all attendees.

For the 2026 Fair, we are respectfully requesting \$10,000 in County support to help sustain operations, enhance programming, and continue offering an event that reflects the pride and spirit of Tioga County. Attached is our projected 2026 budget for your review.

We deeply appreciate the Legislature's past investment in the Fair and the community it serves. We would be happy to provide any additional information, data, or reports you may require to assist in your decision-making process.



www.TiogaCoFair.com



50 West Main Street; Owego, New York 13827





Thank you for your consideration and for your continued support of this longstanding Tioga County tradition.

Sincerely,

Michelle Scott-Pierce
Treasurer
Tioga County Agricultural Society, Inc.

Enclosure: 2026 Projected Budget



Tioga County Agricultural Society, Inc

Tioga County Fair

Projected - 2026

	Projected Income Projected Expenses	
Tioga County Fair		
Summary Of Column	\$ 211,619.98	\$ 247,287.00
General Fair Income/Expenses	\$ 10,278.08	\$ 35,871.00
Ground Shows	\$ 2,000.00	\$ 8,700.00
<i>The Barnyard Cackle Review</i>		\$ 3,200.00
<i>Magician</i>		\$ 5,500.00
<i>Sponsorship</i>	\$ 2,000.00	
<i>Tent Rental</i>		\$ -
Security	\$ -	\$ 7,900.00
TC Sherriff		\$ 3,000.00
New York State Police		\$ -
OPD		\$ 4,900.00
4-H Premiums & Judges - See below		\$ 4,971.00
Portion of Ag & Markets Premium Refund	\$ 1,765.02	
Judges		\$ 2,471.00
Premiums		\$ 2,500.00
Beef & Dairy Shows - see below	\$ 6,597.63	\$ 12,050.00
<i>Sponsors</i>	\$ -	
Portion of Ag & Markets Premium Refund	\$ 6,597.63	
<i>Registration Fees</i>	\$ 400.00	
<i>Judges</i>		\$ 550.00
<i>Premiums</i>		\$ 11,500.00
Arts & Crafts - See detail below	\$ 1,680.44	\$ 2,250.00
<i>Sponsorship</i>	\$ 500.00	
Portion of Ag & Markets Premium Refund	\$ 1,180.44	
<i>Premiums</i>		\$ 2,250.00

Other Expenses Identified	\$ 44,100.00	\$ 152,046.00
Administrative/Office	\$ 44,100.00	\$ 152,046.00
<i>Sponsorships - General</i>	\$ 5,000.00	
<i>Govt. supt - Tioga County Legislature</i>	\$ 7,000.00	
<i>Stage & Other Rental</i>	\$ 1,200.00	\$ -
<i>Corral Rental</i>	\$ 1,000.00	
<i>Grounds Rental</i>	\$ 650.00	
<i>Donations - General</i>	\$ 7,500.00	
<i>Pre-Pay</i>	\$ 5,250.00	\$ -
<i>Camping</i>	\$ 500.00	
<i>Vendors</i>	\$ 6,000.00	
<i>Insurance</i>		\$ 26,500.00
<i>Bank Fees</i>		\$ 150.00
<i>Membership Dues</i>		\$ 255.00
<i>Tax Preparation & Filing Fees</i>		\$ 825.00
<i>Audit Services</i>		\$ 5,500.00
<i>Meetings & Conventions</i>		\$ 2,596.00
<i>Postage & PO Box Rental</i>		\$ 200.00
<i>Member Shirts</i>		\$ 1,290.00
<i>General office expenses</i>		\$ 1,500.00
<i>Wristbands</i>		\$ 4,910.00
<i>Website - hosting and domain</i>		\$ 750.00
<i>Carival</i>		\$ 40,000.00
<i>Cleaning Crew & Supplies</i>		\$ 4,500.00
<i>Volunteers</i>		\$ 400.00
<i>Volunteers-Groups</i>		\$ 500.00
<i>Parking</i>		\$ 1,750.00
<i>Port-o-John Rental</i>		\$ 4,800.00
<i>General Repairs and Maintenance</i>		\$ 20,000.00
<i>Golf Carts</i>		\$ -
<i>Other Equipment Rental</i>		\$ -
<i>Gas & Fuel</i>		\$ 3,500.00
<i>Equipment Rental - Various</i>		\$ 7,220.00
<i>Advertising</i>	\$ 10,000.00	\$ 10,000.00
<i>Signage</i>		\$ 1,500.00
<i>AV Services</i>		\$ 4,400.00
<i>Electricity</i>		\$ 9,000.00

Tuesday		Income - Received		Expense	
Events					
<i>Family and Agriculture Day</i>		\$	-	\$	-

Wednesday		Income		Expense	
Events					
<i>Demo Derby</i>		\$	3,875.00	\$	3,950.00
	<i>Entry Fees</i>	\$	1,125.00		
	<i>Pit Passes</i>	\$	2,500.00		
	<i>Premiums</i>	\$	250.00	\$	3,500.00
	<i>Demo Derby flags, trochies, services</i>			\$	450.00

Thursday		Income		Expense	
Events					
<i>Broken B Rodeo</i>		\$	15,250.00	\$	16,400.00
<i>Dash for Cash</i>		\$	14,900.00	\$	14,900.00
	<i>Dash for Cash</i>	\$	350.00	\$	1,500.00
	<i>Sponsor</i>	\$	-		
	<i>Entry Fees</i>	\$	350.00		
	<i>Preimums</i>			\$	1,500.00

Friday		Income		Expense	
Events					
<i>Demo Derby</i>		\$	13,910.00	\$	26,210.00
	<i>Entry Fees</i>	\$	4,300.00	\$	10,450.00
	<i>Pit Pass</i>	\$	1,300.00		
	<i>Premiums</i>	\$	3,000.00		
	<i>services</i>	\$	-	\$	10,000.00
	<i>services</i>			\$	450.00

Harness Racing	\$	2,655.00	\$	2,655.00
<i>Entry Fees</i>	\$	2,500.00		
<i>Event Team</i>				
<i>Starting Gate</i>			\$	1,625.00
<i>Track license</i>			\$	80.00
<i>Secretary</i>			\$	350.00
<i>Judge/Team</i>			\$	500.00
<i>Assistant</i>			\$	100.00
<i>Refund from Sire Stakes - 2025</i>	\$	155.00	\$	-

Saturday		Income	Expense
Events	\$	4,206.90	\$ 12,810.00
Tractor & Truck Show	\$	4,206.90	\$ 12,810.00
Entry Fees	\$	750.00	
Portion of Ag & Markets Premium Refund	\$	2,456.90	
Sponsorship	\$	1,000.00	
Sled Rental			\$ 2,500.00
Truck Show			\$ 6,600.00
Preiums Paid			\$ 3,710.00
Gate Admissions	\$	120,000.00	
Tuesday	\$	-	
Wednesday	\$	30,000.00	
Thursday	\$	30,000.00	
Friday	\$	30,000.00	
Saturday	\$	30,000.00	

Cornell Cooperative Extension Tioga County

CCE Tioga Hilltop Farm
📍 343 Cass Hill Rd. Candor, NY 13743
☎ (607) 659-5694
✉ tioga@cornell.edu
🌐 tioga.cce.cornell.edu

July 30, 2025

Tioga County Legislature
56 Main St.
Owego, NY 13827
Attn: Jackson Bailey, II, County Administrator

Cornell Cooperative Extension Association of Tioga County respectfully requests a Tioga County appropriation of \$278,027 for 2025. This includes level funding of \$273,027 plus an additional \$5,000 to assist in meeting New York State minimum wage and exempt employee wage increases as well as support our 4-H & Agriculture programs serving Tioga County through staff retention.

We make this request understanding the unknowns facing Tioga County in these changing times. In order to continue providing the impactful programming and technical assistance supporting our agribusinesses, youth and families, we are requesting a small increase in funding to offset the larger expenses CCE Tioga will fund from our reserves.

CCE Tioga continues to seek and secure private, NYS, and federal grant funding, to support our core and other programs facilitating Youth Workforce development/WIOA, affordable energy via NYSERDA, home gardening/healthy habits and family development parental support sessions. Our NIFA USDA Beginning Farmer and Rancher Program Grant terms on Sept. 14, 2025, and this mode of funding has been placed on pause with no RFA's released at this time. We also continue to expand funded research engagements from Cornell at our CCE Tioga Hilltop Farm to maximize the County Investment.

Our community educational programs continue to cultivate collaboration, connecting youth and community to land stewardship and food security/farming through our integrated Agriculture, Horticulture and 4-H Programs along with other County agencies and School districts. In 2025-2026, Tioga County 4-H will be starting a county-wide Cloverbud program engaging youth 5-8 yrs old in addition to our traditional 4-H Clubs, animal science and tractor safety projects. Our "Extension of Extension" Offices at the Neighborhood Depot in Owego are facilitating more in-person connections and accessible community programs.

Please find attached our working draft budget for 2026. Thank you for your consideration as we navigate changing needs to support our community, youth and farmers.

Sincerely,

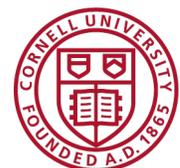
Kristi Snyder

Dr. Kristi K. Snyder
Executive Director

Direct Contact: kks4@cornell.edu | 607.237.9565

Putting Knowledge to Work

Cornell Cooperative Extension is an employer and educator recognized for providing equal program and employment opportunities in accordance with applicable laws.



Cornell Cooperative Extension of Tioga County

2026 Draft Budget

CCE Tioga County

Acct Number	Acct Description	Budget 2025	Actual 06/30/2025	Budget 2026
REVENUES				
40100	SL Fed Contrib	\$ 15,000.00	\$ 5,872.09	\$ 12,000.00
40200	NYS 224 Contracts	\$ 107,937.75	\$ 61,584.91	\$ 91,846.72
40300	NYS Fringe Benefits	\$ 350,000.00	\$ 190,800.37	\$ 350,000.00
40500	County Approp Contrib	\$ 273,027.00	\$ 159,258.25	\$ 278,027.00
41000	Fed Contract Contrib	\$ 275,018.12	\$ 100,705.18	\$ 82,384.50
42500	NYS Contracts Contrib	\$ 145,856.00	\$ 61,883.23	\$ 145,856.00
44000	County Contract Contrib	\$ 151,348.01	\$ 62,583.48	\$ 154,000.00
44500	Other Govt Contracts Contrib	\$ -	\$ -	\$ -
44600	Other Grants/Contracts Contrib	\$ 12,200.00	\$ 16,000.00	\$ 200.00
44700	Private Contracts Contributions	\$ 74,200.00	\$ 25,846.10	\$ 49,200.00
45000	Enrollment Fees Contrib	\$ 500.00	\$ 1,058.00	\$ 500.00
45200	Program Reg Fees	\$ 1,500.00	\$ 245.00	\$ 2,800.00
45400	Regional Prog Support	\$ -	\$ -	\$ -
45600	Specialist Contract Support	\$ -	\$ -	\$ -
46000	Contrib Unrestricted	\$ 5,225.00	\$ 3,489.11	\$ 5,225.00
46200	Donated Services	\$ -	\$ -	\$ -
46300	Donated Use of Facilities	\$ -	\$ -	\$ -
46400	Nonfinancial Contributions	\$ 500.00	\$ -	\$ 500.00
46500	Donated Use of Utilities	\$ -	\$ -	\$ -
46600	Contrib, Temp Rest	\$ -	\$ 17,971.14	\$ -
46800	Contrib, Perm Rest	\$ -	\$ -	\$ -
47000	Advertising	\$ -	\$ -	\$ -
47200	Subscriptions	\$ -	\$ -	\$ -
47400	Printing and Duplicating	\$ -	\$ -	\$ -
47600	Merchandise	\$ -	\$ -	\$ -
47610	Cash Reg Over/Under	\$ -	\$ -	\$ -
47700	Enterprise Sales	\$ -	\$ 80.00	\$ -
47800	Reimb for Services	\$ -	\$ 1,723.75	\$ -
47900	Discounts	\$ -	\$ 2.38	\$ -
48000	Fundraising	\$ 28,740.00	\$ 3,824.00	\$ 28,740.00
48100	Livestock Fundraising	\$ -	\$ -	\$ -
48200	Special Events	\$ -	\$ -	\$ -
48300	Capital Campaign	\$ -	\$ -	\$ -
48500	Miscellaneous Clearing	\$ -	\$ 510.00	\$ 750.00
48600	Rental, Long-Term	\$ -	\$ -	\$ -
48700	Rental, Short-Term	\$ 500.00	\$ 50.00	\$ 500.00
48800	Interest Income	\$ 1,000.00	\$ 4,953.06	\$ 1,000.00
48900	Dividend Income	\$ -	\$ -	\$ -
70100	Non-Operating Revenue	\$ -	\$ -	\$ -
72100	Gain on Investments	\$ -	\$ -	\$ -
73100	Gain on Fixed Assets	\$ -	\$ -	\$ -
76100	Prior Period Revenue Adjustment	\$ -	\$ (36,095.00)	\$ -
76200	Area Team Funds/Cornell Revenue	\$ -	\$ -	\$ -
Total Revenues		\$ 1,442,551.88	\$ 682,345.05	\$ 1,203,529.22

Acct Number	Acct Description	Budget 2025	Actual 06/30/2025	Budget 2026
TRANSFERS FROM FUNDS				
90100	Trans from Designated	\$ 8,700.00	\$ -	\$ 10,326.81
90300	Trans from General	\$ 48,715.15	\$ -	\$ 54,358.24
90400	Trans from Temp Rest	\$ -	\$ -	\$ -
90410	Trans from Perm Rest	\$ -	\$ -	\$ -
90500	Trans from Plant, Sale	\$ -	\$ -	\$ -
90700	Trans from Plant, Depr	\$ 15,858.00	\$ 15,710.70	\$ 15,858.00
Total Transfers from Funds		\$ 73,273.15	\$ 15,710.70	\$ 80,543.05
Total Revenues & Fund Transfers		\$ 1,515,825.03	\$ 698,055.75	\$ 1,284,072.27
EXPENSES				
	Payroll	\$ 703,453.05	\$ 302,295.70	\$ 585,619.41
53100	Payroll Fringe Benefits	\$ 350,000.00	\$ 190,800.37	\$ 350,000.00
53200	Moving Allowance	\$ -	\$ -	\$ -
53300	Unemployment Ins	\$ 7,055.96	\$ 1,014.18	\$ 2,750.00
53500	Workers' Compensation	\$ 2,996.18	\$ 1,856.77	\$ 4,000.00
53510	W/C First Aid Claims	\$ -	\$ -	\$ -
53700	Disability Ins	\$ -	\$ -	\$ -
53900	Vacation Expense	\$ -	\$ -	\$ -
55100	Staff Dev, Registrations	\$ 10,212.00	\$ 1,144.00	\$ 300.00
55200	Staff Dev, Mileage	\$ 3,600.00	\$ 250.60	\$ -
55300	Staff Dev, Transportation	\$ -	\$ -	\$ -
55400	Staff Dev, Lodging	\$ 1,350.00	\$ 160.00	\$ 1,350.00
55500	Staff Dev, Meals	\$ -	\$ 82.00	\$ -
60100	Auditing Fees	\$ 6,500.00	\$ 7,200.00	\$ 680.00
60300	Advertising	\$ 300.00	\$ -	\$ -
60500	Publicity	\$ 600.00	\$ 150.37	\$ 600.00
60700	Association Services	\$ 8,351.00	\$ 3,836.52	\$ 8,351.00
60900	Awards and Prizes	\$ 54,152.21	\$ 21,024.59	\$ 60,948.79
61100	Bank Fees	\$ 50.00	\$ 10.00	\$ -
61110	Credit Card Fees	\$ 400.00	\$ 204.74	\$ 310.00
61300	Computer and IT Services	\$ 1,000.00	\$ 325.00	\$ -
61500	Contracted Services	\$ 41,901.20	\$ 125.00	\$ 26,500.00
61700	Legal Fees	\$ 500.00	\$ -	\$ -
61900	Outsourced Services	\$ -	\$ 1,760.00	\$ -
62100	Specialist Contract	\$ 24,561.00	\$ 24,561.00	\$ 24,561.00
62500	Travel, Lodging	\$ 500.00	\$ 234.00	\$ -
62600	Travel, Meals	\$ -	\$ 221.44	\$ -
62700	Travel, Mileage	\$ 34,442.00	\$ 11,496.80	\$ 13,241.80
62800	Travel, Transportation	\$ -	\$ 13.95	\$ -
62900	Meetings, Food	\$ 2,150.00	\$ 706.34	\$ 1,600.00
63100	Meetings, Other	\$ -	\$ -	\$ -
63300	Postage and Delivery	\$ 600.00	\$ 759.78	\$ 190.00
63500	Printing & Copying	\$ 2,153.76	\$ 1,454.78	\$ 1,550.00
63700	Non-Capitalized Assets	\$ 20,900.00	\$ 3,535.05	\$ 3,050.00
63900	Regional Prog Support	\$ 20,000.00	\$ 11,939.46	\$ 24,000.00
64100	Rental, Equipment	\$ 500.00	\$ 325.00	\$ 500.00

Acct Number	Acct Description	Budget	Actual	Budget
		2025	06/30/2025	2026
64150	ROU Lease, Equipment	\$ 4,720.00	\$ 2,485.00	\$ 4,720.00
64300	Rental, Facilities	\$ 8,415.00	\$ 386.00	\$ 6,900.00
64350	ROU Lease, Facilities	\$ -	\$ 4,500.81	\$ -
64400	Rental, Vehicles	\$ -	\$ -	\$ -
64450	ROU Lease, Vehicles	\$ -	\$ -	\$ -
64500	Facilities/Grounds Maint	\$ 3,850.00	\$ 1,061.44	\$ 250.00
64600	Repairs & Maint	\$ 36,505.50	\$ 2,184.07	\$ 28,250.00
64700	Enterprise, Cost of Sales	\$ -	\$ 228.00	\$ -
64800	Fundraising Expenses	\$ 15,100.00	\$ 3,226.75	\$ 14,900.00
64810	Fundraising Exp, Livestock	\$ -	\$ -	\$ -
64900	Special Events Expenses	\$ -	\$ -	\$ -
64910	Capital Campaign Expenses	\$ -	\$ -	\$ -
65000	Supplies, Nutrition	\$ -	\$ -	\$ -
65200	Supplies, Teaching	\$ 11,256.00	\$ 1,922.19	\$ 2,888.67
65210	Supplies, Reinforcements	\$ -	\$ -	\$ -
65211	Supplies, Non-Food (disp)	\$ -	\$ 19.69	\$ -
65212	Supplies, Medical	\$ -	\$ -	\$ -
65213	Supplies, Garden	\$ 2,500.00	\$ 1,891.35	\$ 2,500.00
65214	Supplies, Expendable	\$ 500.00	\$ 494.05	\$ 400.00
65215	Supplies, EFNEP Teaching Reinforceme	\$ -	\$ -	\$ -
65216	Supplies	\$ 100.00	\$ -	\$ 240.00
65400	Supplies, Office	\$ 2,000.00	\$ 2.96	\$ 3,105.00
65500	Items for Resale	\$ -	\$ -	\$ -
65510	Items for Resale-Waste	\$ -	\$ -	\$ -
65600	Telecommunications	\$ 1,500.00	\$ 326.41	\$ -
65610	Internet Charges	\$ 2,180.00	\$ 671.20	\$ -
65611	Cell Phone Charges	\$ 600.00	\$ 240.00	\$ 900.00
65800	Trips and Tours	\$ -	\$ -	\$ 450.00
66000	Utilities	\$ -	\$ -	\$ -
66010	Utilities, Heating	\$ 2,500.00	\$ 1,378.30	\$ -
66011	Utilities, Electric	\$ 4,200.00	\$ 1,707.86	\$ 3,000.00
66012	Utilities, Water	\$ -	\$ 19.23	\$ -
66013	Utilities, Natural Gas	\$ 1,000.00	\$ 254.11	\$ -
66200	Vehicles, Fuel	\$ 750.00	\$ 89.09	\$ -
66400	Vehicles, Repairs/Maint	\$ 1,000.00	\$ -	\$ -
66600	Vehicles, Other	\$ -	\$ -	\$ -
67000	Insurance, Vehicle	\$ -	\$ 64.00	\$ -
67200	Insurance, General Liab	\$ 14,302.14	\$ 2,985.30	\$ 8,535.70
67400	Insurance, Property	\$ 4,626.00	\$ 3,498.85	\$ 4,126.00
67600	Insurance, Other	\$ -	\$ 157.00	\$ -
67610	Insurance, Cyber Liability	\$ -	\$ -	\$ -
67611	Insurance, D&O Liability	\$ 1,040.00	\$ -	\$ 1,040.00
67612	Insurance, Taste NY Policy	\$ -	\$ -	\$ -
67613	Insurance, EAP	\$ -	\$ -	\$ -
67614	Insurance, 4-H Accident	\$ -	\$ 99.04	\$ 175.00
67800	Depr, Improvements	\$ -	\$ 785.00	\$ -
68000	Depr, Buildings	\$ 11,456.00	\$ 6,600.21	\$ 11,456.00
68200	Depr, Leasehold Imp	\$ -	\$ -	\$ -

Acct Number	Acct Description	Budget 2025	Actual 06/30/2025	Budget 2026
68400	Depr, Furniture & Fixtures	\$ -	\$ -	\$ -
68600	Depr, Vehicles	\$ -	\$ -	\$ -
68800	Depr, Computers	\$ -	\$ -	\$ -
68900	Depr, Equipment	\$ 4,402.00	\$ 8,325.49	\$ 4,402.00
69100	Interest, Loans	\$ -	\$ -	\$ -
69200	Interest, Mortgage	\$ 15,375.33	\$ 9,290.07	\$ 14,974.68
69300	Interest, Other	\$ -	\$ -	\$ -
69500	Subscript & Memberships	\$ 1,430.00	\$ 1,129.00	\$ 1,000.00
69600	Licenses and Fees	\$ 286.70	\$ 539.87	\$ 400.00
69610	Background/MVR Checks	\$ 1,900.00	\$ 302.98	\$ 900.00
69700	Taxes and Fines	\$ 1,760.00	\$ 206.90	\$ 1,750.00
69800	Miscellaneous Expenses	\$ 37,702.24	\$ -	\$ 31,566.81
69900	Bad Debt Expense	\$ -	\$ -	\$ -
70110	Non-Operating Expense	\$ -	\$ -	\$ -
72110	Loss on Investments	\$ -	\$ -	\$ -
73110	Loss on Fixed Assets	\$ -	\$ -	\$ -
76110	Prior Period Expense Adjustment	\$ -	\$ 4,277.20	\$ -
76210	Area Team Funds/Cornell Expense	\$ -	\$ -	\$ -
	Total Expenses	\$ 1,491,185.27	\$ 648,836.86	\$ 1,258,931.86
	TRANSFERS TO FUNDS			
91000	Trans to Debt	\$ -	\$ -	\$ -
92100	Trans to Designated	\$ -	\$ -	\$ -
92300	Trans to General	\$ -	\$ 20,488.04	\$ -
92400	Trans to Temp Rest	\$ -	\$ 15,606.96	\$ -
92500	Trans to Perm Rest	\$ -	\$ -	\$ -
92600	Trans to Plant	\$ -	\$ -	\$ -
92700	Trans to Plant/Land	\$ 8,906.32	\$ 1,441.20	\$ 9,050.55
92900	Trans to Plant/Land Imp	\$ -	\$ -	\$ -
93100	Trans to Plant/Buildings	\$ 15,833.44	\$ 2,518.98	\$ 16,089.86
93300	Trans to Plant/Lease Imp	\$ -	\$ -	\$ -
93500	Trans to Plant/Furn & Fix	\$ -	\$ -	\$ -
93700	Trans to Plant/Vehicles	\$ -	\$ -	\$ -
93800	Trans to Plant/Computer	\$ -	\$ -	\$ -
93900	Trans to Plant/Equipment	\$ -	\$ -	\$ -
94100	Trans to Plant/Const in Progress	\$ -	\$ -	\$ -
	Total Transfers to Funds	\$ 24,739.76	\$ 40,055.18	\$ 25,140.41
	Total Expenses & Fund Transfers	\$ 1,515,925.03	\$ 688,892.04	\$ 1,284,072.27
	Net from Operations	\$ (48,633.39)	\$ 33,508.19	\$ (55,402.64)
	Net from Transfers	\$ 48,533.39	\$ (24,344.48)	\$ 55,402.64
	Net Gain/Loss	\$ (100.00)	\$ 9,163.71	\$ (0.00)

COUNTY OF TIOGA
 BOND PRINCIPAL & INTEREST WORKSHEET
 2026 BUDGET

ORG	OBJ	DESCRIPTION	2023	2024	2025	2026
			ACTUAL	ACTUAL	ACTUAL	BUDGET
A9710	440970	Federal Aid - MBBA Subsidy	(111,917.86)	(101,293.49)	(89,084.90)	(76,143.58)
A9710	560000	Principal	1,710,000.00	520,000.00	545,000.00	570,000.00
A9710	570000	Interest	352,565.34	285,446.74	250,110.04	210,899.89
A9710	580000	Fees	4,889.50	4,328.50	3,742.75	3,129.50
BOND PRINCIPAL & INTEREST			1,955,536.98	708,481.75	709,767.89	707,885.81

BOND DETAIL	2010 BOND
PRINCIPAL	570,000.00
INTEREST	210,899.89
FEES	3,129.50
DEBT SERVICE PMT TO MBBA	784,029.39
FEDERAL AID	44,070.29
FEDERAL AID	36,675.82
SUB TOTAL	80,746.11
LESS 5.7%	4,602.53
TOTAL EST. MBBA SUB AID	76,143.58