



Tioga County Worksession Minutes

September 10, 2026 – 1:00 p.m.

Legislators Present:

Legislator Brown
Legislator Bunce
Legislator Cantella
Legislator Ciotoli - *departed at 2:22 p.m.*
Legislator Flesher - *departed at 2:29 p.m.*
Chair/Legislator Monell
Legislator Rose
Legislator Standing

Legislators Absent:

Legislator Aronstam

Guests:

Matt Freeze, Reporter, Morning Times – *departed at 1:49 p.m.*

Staff present:

Peter DeWind, County Attorney – *departed at 2:22 p.m.*
Cathy Haskell, Legislative Clerk
Jackson D. Bailey II, County Administrator
Breige Graven, Deputy Legislative Clerk - *departed at 2:22 p.m.*
Linda Parke, Personnel Officer - *departed at 2:22 p.m.*
Brittany Woodburn, Director of Economic Development & Planning - *departed at 1:20 p.m.*
Gary Hammond, Commissioner of Public Works- *departed at 2:22 p.m.*
Christine Freyvogel, Paralegal to the County Attorney - *departed at 1:06 p.m.*
Sarah Moore, Deputy Commissioner of Social Services - *departed at 1:06 p.m.*

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

FOIL Appeal Hearing – County Attorney DeWind: Moving into a FOIL Appeal Hearing at 1:00 p.m., County Attorney DeWind presented one appeal of FOIL request for review and consideration by the Legislature. County Attorney DeWind presented the original request and reason for denial. On a unanimous straw poll vote, the Legislators agreed to uphold the denial of the FOIL request for additional information on the condition that further explanation is given on the materials already provided. County Attorney DeWind will draft a letter for Chair Monell's signature for mailing to the appellant and the Committee on Open Government.

2027 Tentative Budget Update: County Administrator Bailey reviewed the 2027 Outside Agency Funding Requests for Legislature consideration.

- **Tioga Opportunities, Inc.** requested \$128,789, which is an increase of \$6,119.00. Legislator Brown noted that the agency provides aging services for Tioga County, stating that if these services were provided through the County, it would require the creation of an entire department at a significantly greater cost than the requested increase. The Legislature was in favor of this request.
- **A New Hope Center** requested \$60,000, which represents no change from the 2026 budget. Mr. Bailey noted that the agency requested an additional \$47,000 last year to fund a new position providing services to both Probation and the Department of Social Services, and that the 2027 request sustains this change. The Legislature was in favor of this request.
- **Council on the Arts** requested \$8,554, which represents no change from the 2026 budget. The Legislature was in favor of this request.
- **Tioga County Libraries** requested \$76,284, which is an increase of \$1,388. Mr. Bailey reported that the increase is attributable to the Berkshire Free Library's request for \$10,000, a 16.1% increase from last year's amount of \$8,612. He noted that the Berkshire Free Library made the same request for the 2026 budget, which was denied by the Legislature. Legislator Cantella inquired about the reason cited for the requested increase. Mr. Bailey reported that the agency intends to use the additional funds for potential maintenance and programmatic expenses. Legislator Flesher noted the Newark Valley School District proposition for the Berkshire Free Library Tax Levy and Collection recently passed, so they will have additional funding coming in from the school tax levy. Legislator Flesher further reported that the Town of Richford shares the library with the Town of Berkshire and to his knowledge the Town of Richford has not increased their funding in many years. The Legislature denied the requested increase and agreed that funding for the Berkshire Free Library will remain at \$8,612 for 2027.
- **Historical Societies** requested a total increase of \$2,830 from the 2026 funding. This included an additional \$2,730 designated for the Tioga County Historical Society, bringing the total request to \$10,000 and an additional \$100 for the Newark Valley Historical Society, bringing the total request to \$1,500. Legislator Standinger inquired as to whether the requested increase was intended to support the construction project at the Tioga County Historical Society building. Mr. Bailey confirmed that some of the funding would most likely be used toward building costs, while noting that the agency has already received significant funding for the project from other sources. Legislator Flesher stated that increases in outside agency funding should be granted to organizations providing notable services to the community and noted that the Historical Societies perform valuable work through the events and programs they facilitate throughout the County. Legislators Brown and Standinger agreed. The Legislature was in favor of the request.
- **Tioga County Tourism** requested \$200,000, which is an increase of \$30,000 from 2026. Legislator Flesher clarified that funding for Tioga County Tourism is primarily derived from the Hotel and Motel Occupancy Tax reserve. He noted that the reserve has only recently been built back up enough following the COVID-19 pandemic, allowing the agency to request

an increase in funding after several years without one. He further stated that the agency is requesting the increase to assist with operating costs associated with the Visitor Center in Owego, NY,

Director of Economic Development & Planning Brittany Woodburn was in attendance to address the requested increase. Ms. Woodburn reported that the Hotel and Motel Occupancy Tax reserve is currently at approximately \$377,000. She stated that after speaking with Chief Accountant Laura Schurter, they believe the account is on track for the first and second quarters of this year to do a similar collection for the past couple of years noting that at the same time last year the reserve was approximately \$364,000. Ms. Woodburn explained the allocation of funds across departments, stating that 5% is allocated to the Treasurer's Office for administrative, 25% is allocated to ED&P to offset the local share for their budget, and 75% is allocated to Tourism, although the amount has been capped at \$170,000, with any remaining funds returning to the reserve fund. She reported that in 2026, it is projected that approximately \$70,000 to \$80,000 will be added to the reserve fund and that even if the requested \$30,000 increase is approved, approximately \$42,000 would still be added to the reserve in 2027. Mr. Bailey clarified that this is a County reserve fund derived from the Hotel and Motel Occupancy Tax for the Legislature to determine how it is used. Mr. Bailey further clarified that the current funding of \$170,000 includes a previous year's appropriation of \$20,000 specifically for the Visitor's Center.

Legislator Ciotoli inquired whether the agency has been considering options to improve programming and operational costs moving forward. Ms. Woodburn responded that she has been working with the agency to identify solutions and stated that she would be available to provide additional information to the Legislators regarding the proposed changes. Chair Monell inquired about the rental cost for the space used for the agency's offices and Visitor Center, and the status of this lease agreement. Ms. Woodburn explained that the rental expense is one of the primary factors contributing to the requested increase. She noted that the agency remains obligated under the current lease until 2028 but is already exploring less expensive alternatives.

Legislator Flesher stated that although the Tourism Office has done significant work to promote tourism in the County, particularly with social media, there are still areas for improvement that he hopes the additional funding will help support. Legislator Ciotoli reported that improvement plans were discussed at the Economic Development, Planning, Tourism & Agriculture Committee meeting in connection with the requested increase but noted that the request is more difficult to justify because the proposed changes are not easily observed or quantifiable. Ms. Woodburn stated that she understood the concern and that she and the agency are taking the request seriously. She explained that they have spent the last year evaluating areas where expenses could be reduced, including programmatic costs, personnel changes and grant opportunities. She acknowledged that these changes have helped address certain budgetary challenges, but an operational gap remains.

Legislator Brown noted that Tioga County is the only municipality without informational pamphlets at some New York State Visitor Centers. Ms. Woodburn explained that the agency has had to reduce printing costs. The Legislature was in favor of the requested increase.

- **Soil & Water Conservation** requested \$387,152, an increase of \$35,196, reflecting a 10% increase from the previous year. Mr. Bailey reported that the Legislature granted the agency a 5% increase in 2026. Legislator Cantella stated that he felt a 5% increase was appropriate for 2027. The Legislature was in favor of the proposed 5% increase.
- **Soil & Water Conservation Dean Creek Watershed** requested \$602.00, which represents no change from the 2026 budget. The Legislature was in favor of this request.
- **Tioga County Agricultural Society (Fair Board)** requested \$7,500, a decrease of \$265 from the previous year. Mr. Bailey reported that the agency received a \$700 increase in the previous year, bringing its funding to \$7,765. Legislator Brown noted that the agency had a record year for the third consecutive year. Legislator Cantella proposed making no change from the previous year. The Legislature was in favor of maintaining the 2026 funding at \$7,765.
- **Cornell Cooperative Extension (CCE)** requested \$275,527, which represents no change from the 2026 budget. The Legislature was in favor of this request.

Mr. Bailey reported the following:

- **2026 Budget – Capital Budget Review** – Prior to Mr. Bailey's review of the Capital Budget, Legislator Rose inquired whether a separate Capital Account would be established specifically for costs associated with the new Consolidated County Office Building project or whether those expenses had already been incorporated into the existing budget structure. Mr. Bailey reported that all expenses related to the project are accounted for within existing accounts.

Mr. Bailey presented ORG H1340 for 2027, representing sales tax and interest in the Capital Accounts. He reported projected sales tax revenue of approximately \$1,500,000, \$500,000 in interest and \$100,000 in ancillary interest, resulting in expected revenue of about \$2,100,000 to fund the Capital Account.

Mr. Bailey reviewed the Capital Budget line by line based on departmental requests. Commissioner of Public Works Gary Hammond was in attendance to address questions regarding the Department of Public Works Capital requests. Mr. Bailey explained that the \$1,000,000 reported for the new Public Safety Building HVAC control system is a tentative placeholder, with the actual amount to be determined through a carry forward of available funds from 2026. Mr. Hammond confirmed this, noting that the scope of the project has not yet been completely defined.

Legislator Bunce inquired whether the \$35,000 for carpeting replacement at the Courthouse is eligible for 98% State reimbursement. Mr. Bailey confirmed that it is.

Legislator Bunce inquired about the reported \$500,000 contribution to the Capital Reserve for the New Equipment Storage Facility and how much has been appropriated toward the project over its three-year duration. Mr. Bailey reported that approximately \$2,000,000 will have been contributed to the reserve toward the project by the end of the 2027 fiscal year. Legislator Ciotoli inquired about the total estimated cost of the project. Mr. Hammond

explained that he is still awaiting conceptual designs and estimates from the engineering firm but currently expects the estimated cost to be approximately \$8,000,000 to \$9,000,000.

Mr. Bailey explained that the \$50,000 for the Black Creek Integrated Systems hardware/software upgrade is projected for 2027. However, Undersheriff Richard Hallett believes the project may be pushed back to 2028. Undersheriff Hallett is awaiting confirmation from Black Creek Integrated Systems regarding the timeline. In the meantime, Mr. Bailey has appropriated \$400,000 from the Capital Budget, in addition to the \$50,000 being added, resulting in a net \$350,000 authorized from the Hardware Reserve.

Mr. Bailey explained that the \$2,000,000 in Consolidated Highway Improvement Program (CHIPS) funding reported is a front-loaded figure that will remain in place as the amount available for CHIPS projects. He noted, however, that this amount will change as the tentative 2027 budget process progresses, as the actual amount will ultimately depend on funds available to carry forward from 2026.

Mr. Bailey reported that the four vehicles included under the Department of Social Services' Capital Account occur at a 20% County share and are eligible for 27% State reimbursement and 53% Federal reimbursement.

The Legislators were in favor of all the capital expenses proposed and tentatively authorized the utilization of applicable expenditures from the appropriate capital reserves.

Overall, Mr. Bailey reported \$1,308,310 in anticipated 2027 Capital Expenditures and \$678,750 in 2027 Contributions to the Capital Reserves, resulting in an overall increase in Fund Balance with a net revenue of \$2,074,000. He further reported an estimated \$2,709,310 from the Capital Reserve Equipment & Infrastructure, with the Capital Reserve for the New Equipment Storage Facility increasing by \$500,000. He reported that, tentatively, the Hardware Reserve will appropriate \$571,000, with the Software Reserve increasing by about \$6,750.

Mr. Bailey reported on the 2026 approved Capital Appropriations, including approximately \$3,873,122 from the Capital Reserve Equipment & Infrastructure, \$500,000 into the Capital Reserve for the New Equipment Storage Facility, \$18,650 from the Hardware Reserve, and \$1,500 from the Software Reserve.

He further reported that, tentatively, between 2026 and 2027, the estimated Capital Reserve Equipment & Infrastructure Fund will decrease from \$9,152,395 to approximately \$2,569,964; the Capital Reserve for the New Equipment Storage Facility will increase from \$1,049,818 to approximately \$2,049,818; the Hardware Reserve will decrease from \$985,168 to approximately \$395,518; and the Software Reserve will increase from \$757,628 to approximately \$762,878. The Capital Reserve for Building will remain stagnant until the Legislature determines any additional appropriations. Mr. Bailey reported that by utilizing these reserves and maintaining the amount coming in from sales tax, this allows the County to not interfund the Capital Fund and keep those expenditures out of the General Fund for taxation. Mr. Bailey further reported that if these reserves are depleted, or sales tax decreases, then these appropriations cannot be maintained, they would be funded directly from the General Fund or Debt in the future.

- **2026 Budget – Capital Fund Balance Worksheet** – Mr. Bailey reviewed the capital fund balance worksheet and considering the YTD revenue and expenses and estimated revenue and expenses, the estimated fund balance at year-end is \$23,626,028 for 2026, leaving an estimated unassigned available fund balance of \$49,952. He reported that the estimated YTD Restricted Fund Balance is \$23,576,076. Mr. Bailey explained that about 99% of the Capital Fund Balance Composition is held in reserves. He further provided the Legislature with a breakdown of the Capital Reserve Fund Balances and Capital Reserve Fund Utilization as of September 2026. Mr. Bailey reported that following today's meeting, the Capital Budget will roll from Level 1- Departmental to Level 2 – Budget Officer.

Mr. Bailey reported for the upcoming September 24, 2026 Worksession, will address payroll and budget recommendations, Management/Confidential recommendations from Personnel Officer Parke, 2027 Legislator salaries, and Budget Officer recommendations.

Following the September 24, 2026 Worksession, the Capital Budget, after review with the Treasurer's Office, will merge the two budget projections into one projection and will ultimately become the Legislative Budget and the Tentative Budget going forward.

Approval of Worksession Minutes: On motion of Legislator Standinger, seconded by Legislator Cantella, the August 27, 2026 minutes were unanimously approved.

Action Items: Currently, there are no action items.

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

Resolutions: Ms. Haskell reviewed the agenda and resolutions for the September 15, 2026 Legislature meeting.

Other: None.

Executive Session: Legislators Brown, Bunce, Cantella, Flesher, Monell, Rose and Standinger were in attendance, with Legislators Aronstam and Ciotoli being absent, along with Legislative Clerk Haskell, County Attorney DeWind, and County Administrator Bailey. Motion by Legislator Bunce, seconded by Legislator Standinger, to move into Executive Session to discuss employment matter of a particular individual at 2:22 p.m. Motion carried. Legislator Flesher left at 2:29 p.m.

Motion by Legislator Brown, seconded by Legislator Cantella to adjourn Executive Session at 2:40 p.m.

Meeting adjourned at 2:40 p.m.

Next Worksession is scheduled for Thursday, September 24, 2026 at 10:00 a.m.

Respectfully submitted,

Breige Grauen

Deputy Legislative Clerk