



**COUNTY ADMINISTRATOR REPORT
THURSDAY SEPTEMBER 24, 2026, AT 10:00 AM
LEGISLATIVE CONFERENCE ROOM**

DEPARTMENTAL MANAGEMENT & LABOR RELATIONS

POLICY REVIEW & IMPLEMENTATION

- IV. Personnel Rules/e. Disciplinary Procedures (Discussion w/ CSEA)
- C. Assignment & Use of County Vehicles (Draft in Review)
- O. Social Media (Policy Review Committee)
- VII. Purchasing and Payment Policy (Admin & Fiscal Review Committee)

DEPARTMENT HEAD APPRAISALS

- On Going – Due to Personnel 09/30/2026

FINANCIAL MANAGEMENT & BUDGETING

BUDGET OFFICER

- YTD 08.2026 County Budget Report ([Attachment 001](#))
- 08/31/2026 YTD Budget Report A1230 C. Admin | A1340 Budget ([Attachment 002](#))
- 2027 Budget – Sales Tax Analysis Worksheet ([Attachment 003](#))
- 2027 Budget – Occupancy Tax Allocation Worksheet ([Attachment 004](#))

CAPITAL PROJECTS

- Radio Communications Tower Update
 - S. Apalachin Driveway Concerns
 - Site Testing Complete at 9-Sites
- Consolidated County Office Building
 - 08/26 – Meeting Cancelled – Next Meeting Wednesday October 28th, 2026

GRANTS & SHARED SERVICES

- USDA - FY26 Congressional Direct Spend (CDS) Grant (\$1,500,000 In Review; Reso20-26)
- NYSED - NYS 250th Commemoration Commission Award (\$15,000 On-Going; Reso447-25)
 - Women's Veterans Memorial Monument Committee Meeting 09/14
- ESD – 2025 County Infrastructure Grant (\$1,000,000 Pending; Reso134-25)

OPIOID SETTLEMENT FUNDS

- 2026 Review of Q1 Submissions in Review (4/5 Complete for Q1)

POSITION REQUEST

- Job Description Draft in Review, October Reso to Follow

PURCHASING

- Administrative and Fiscal Review Committee - Scheduled 10/16

ADMINISTRATION & COMMUNICATION

LEADERS' MEETING

- October 27th, 2026, at the Public Safety Building

MISC

- Tioga County Chamber of Commerce – 09/09 Tioga Arts Council
- Institute for Advancement (I4A) 10/21 Stepping into Supervision
- NYSAC Legislative Conference 09/28 – 09/30 Syracuse
- Tioga County Chamber of Commerce Spotlight – CAC 09/11

COUNTY OF TIOGA
YTD BUDGET REPORT (ALL FUNDS)
AUGUST 2026

OBJECTS OF REVENUE	ORIGINAL BUDGET	MODIFICATIONS	REVISED BUDGET	ACTUALS	\$ REMAINING
<i>Personal Services</i>	\$ (68,201,807)	\$ (160,000)	\$ (68,361,807)	\$ (55,042,657)	\$ (13,319,150)
<i>Interest, Income, Charges</i>	\$ (4,153,412)	\$ (447,029)	\$ (4,600,441)	\$ (5,074,094)	\$ 473,653
<i>State Aid</i>	\$ (17,576,589)	\$ (16,723,269)	\$ (34,299,858)	\$ (12,927,403)	\$ (21,372,455)
<i>Federal Aid</i>	\$ (6,811,237)	\$ (6,992,346)	\$ (13,803,583)	\$ (6,002,277)	\$ (7,801,306)
<i>Interfund Transfers</i>	\$ (4,053,593)	\$ (100,000)	\$ (4,153,593)	\$ (3,023,433)	\$ (1,130,159)
TOTAL YTD REVENUE	\$ (100,796,636)	\$ (24,422,645)	\$ (125,219,281)	\$ (82,069,865)	\$ (43,149,416)

66%

OBJECTS OF EXPENSE	ORIGINAL BUDGET	MODIFICATIONS	REVISED BUDGET	ACTUALS	\$ REMAINING
<i>Personnel</i>	\$ 28,887,709	\$ 1,435,750	\$ 30,323,459	\$ 17,296,923	\$ 13,026,536
<i>Capital Equipment</i>	\$ 5,428,632	\$ 12,659,603	\$ 18,088,234	\$ 7,432,515	\$ 10,655,720
<i>Interdepartmental</i>	\$ 659,624	\$ -	\$ 659,624	\$ 367,249	\$ 292,375
<i>Contractual</i>	\$ 51,262,685	\$ 20,007,627	\$ 71,270,312	\$ 33,000,901	\$ 38,269,410
<i>Debt Principal</i>	\$ 570,000	\$ -	\$ 570,000	\$ 570,000	\$ -
<i>Debt Interest</i>	\$ 210,900	\$ -	\$ 210,900	\$ 116,013	\$ 94,886
<i>Employee Benefits</i>	\$ 18,523,428	\$ 713,587	\$ 19,237,015	\$ 11,438,098	\$ 7,798,918
<i>Interfund Transfers</i>	\$ 4,053,593	\$ 100,000	\$ 4,153,593	\$ 3,023,433	\$ 1,130,159
TOTAL YTD EXPENSE	\$ 109,596,570	\$ 34,916,567	\$ 144,513,137	\$ 73,245,132	\$ 71,268,005

51%

TOTAL REVENUE	\$ (100,796,636)	\$ (24,422,645)	\$ (125,219,281)	RESO346-26 Snowmobile Funds
TOTAL EXPENSE	\$ 109,596,570	\$ 34,916,567	\$ 144,513,137	RESO371-26 ILS Funding
APPLIED FUND BALANCE	\$ 8,799,933	\$ 10,493,922	\$ 19,293,856	RESO279-26 PWORKS/Marchis. Funding



TIOGA COUNTY, NEW YORK

Tioga County YTD BUDGET REPORT

FOR 2026 08

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
A1230 County Administrator							
A1230 510010 SALARY FT	133,903	0	133,903	85,677.78	.00	48,225.22	64.0%
A1230 540140 Cont Svs	1,400	0	1,400	.00	.00	1,400.00	.0%
A1230 540180 Dues	500	0	500	400.00	.00	100.00	80.0%
A1230 540340 Literature	150	0	150	.00	.00	150.00	.0%
A1230 540420 Office Sup	150	200	350	140.78	.00	209.22	40.2%
A1230 540480 Postage	50	0	50	5.17	.00	44.83	10.3%
A1230 540640 Supplies	300	0	300	.00	.00	300.00	.0%
A1230 540660 Telephone	500	0	500	.00	.00	500.00	.0%
A1230 540732 Training C	3,200	0	3,200	1,482.00	.00	1,718.00	46.3%
A1230 540733 Train Oth	1,500	-200	1,300	.00	.00	1,300.00	.0%
A1230 581088 St Ret	19,157	0	19,157	3,329.11	.00	15,827.89	17.4%
A1230 583088 Social Sec	10,287	0	10,287	6,312.96	.00	3,974.04	61.4%
A1230 584088 Work Comp	2,426	0	2,426	805.63	.00	1,620.37	33.2%
A1230 585588 Disab Ins	116	0	116	37.74	.00	78.26	32.5%
A1230 586088 Health Ins	38,359	0	38,359	20,098.42	.00	18,260.58	52.4%
A1230 588988 Eap	31	0	31	10.03	.00	20.97	32.4%
TOTAL NO PROJECT	212,029	0	212,029	118,299.62	.00	93,729.38	55.8%
TOTAL County Administrator	212,029	0	212,029	118,299.62	.00	93,729.38	55.8%
TOTAL EXPENSES	212,029	0	212,029	118,299.62	.00	93,729.38	
A1340 Budget							
A1340 411100 Sales Tax	-26,000,000	0	-26,000,000	-17,914,432.57	.00	-8,085,567.43	68.9%*
A1340 411101 Sales Taxc	-2,500,000	0	-2,500,000	-2,379,759.48	.00	-120,240.52	95.2%*
A1340 411160 Tax-Cannab	0	-160,000	-160,000	-131,520.92	.00	-28,479.08	82.2%*
A1340 411400 Emg 911	0	0	0	-11,724.04	.00	11,724.04	100.0%
A1340 427010 Rf Of Py E	0	0	0	-75,300.35	.00	75,300.35	100.0%
A1340 427200 Otb Dist	0	0	0	-237.78	.00	237.78	100.0%
A1340 427350 Opioid	-10,000	0	-10,000	-115,665.74	.00	105,665.74	1156.7%
A1340 427700 Oth Unclas	0	0	0	-4,271.72	.00	4,271.72	100.0%
A1340 430160 ST-Casino	-1,750,000	0	-1,750,000	-1,001,112.55	.00	-748,887.45	57.2%*
A1340 540140 Cont Svs	0	430,125	430,125	107,531.25	93,718.75	228,875.00	46.8%
TOTAL NO PROJECT	-30,260,000	270,125	-29,989,875	-21,526,493.90	93,718.75	-8,557,099.85	71.5%
HPCC High Profile Criminal Case							
A1340 540721 HPCC Trial Cspe	250,000	-201,302	48,698	.00	.00	48,697.95	.0%



Tioga County YTD BUDGET REPORT

FOR 2026 08

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
TOTAL High Profile Criminal Case	250,000	-201,302	48,698	.00	.00	48,697.95	.0%
M7674 ARPA FUNDS							
A1340 440890 M7674 FA-OTHER	0	0	0	-255,710.22	.00	255,710.22	100.0%
TOTAL ARPA FUNDS	0	0	0	-255,710.22	.00	255,710.22	100.0%
TOTAL Budget	-30,010,000	68,823	-29,941,177	-21,782,204.12	93,718.75	-8,252,691.68	72.4%
TOTAL REVENUES	-30,260,000	-160,000	-30,420,000	-21,889,735.37	.00	-8,530,264.63	
TOTAL EXPENSES	250,000	228,823	478,823	107,531.25	93,718.75	277,572.95	
GRAND TOTAL	-29,797,971	68,823	-29,729,148	-21,663,904.50	93,718.75	-8,158,962.30	72.6%

** END OF REPORT - Generated by Bailey, Jackson **

COUNTY OF TIOGA
SALES TAX ANALYSIS WORKSHEET
2027 BUDGET

5-YEAR ANALYSIS

YEAR	ORIGINAL BUDGET	ACTUALS	AVAILABLE
2026 YTD	\$ (30,000,000)	\$ (20,294,192)	\$ (9,705,808)
2025	\$ (26,800,000)	\$ (33,837,150)	\$ 7,037,150
2024	\$ (23,000,000)	\$ (31,793,185)	\$ 8,793,185
2023	\$ (23,000,000)	\$ (33,288,318)	\$ 10,288,318
2022	\$ (23,000,000)	\$ (31,715,310)	\$ 8,715,310
2021	\$ (20,850,000)	\$ (28,425,524)	\$ 7,575,524
AVERAGE	\$ (22,462,500.00)	\$ (31,305,583.88)	\$ 8,859,716.97

	2026	2027
TOTAL EST. SALES TAX REVENUE	\$ 30,000,000.00	

BUDGET BREAKDOWN

		2026	2027
ACCOUNT	DESC	BUDGET	BUDGET
A1340 411100	Sales And Use Tax	\$ (26,000,000.00)	\$ (28,437,500.00)
A1340 411101	Sales Tax Discr/Cap	\$ (2,500,000.00)	\$ (2,250,000.00)
H1340 411101	Sales Tax Discr/Cap	\$ (1,500,000.00)	\$ (1,812,500.00)
<i>Total Estimated Sales Tax Revenue</i>		\$ (30,000,000.00)	\$ (32,500,000.00)
A1985 540651	Sales Tax Towns/Villages	\$ 7,380,000.00	\$ 8,124,187.49
<i>Total Estimated Sales Tax Distribution</i>		\$ 7,380,000.00	\$ 8,124,187.49
Total County Share Est. Sales Tax		\$ (22,620,000.00)	\$ (24,375,812.51)

	Due To T/V	24,375,000.00
Town of Barton	3.42%	\$ 832,879
Village of Waverly	2.50%	\$ 610,545
Town of Berkshire	1.02%	\$ 248,144
Town of Candor	3.24%	\$ 790,444
Village of Candor	0.30%	\$ 72,861
Town of Newark Vally	1.99%	\$ 484,885
Village of Newark Valley	0.52%	\$ 125,749
Town of Nichols	1.39%	\$ 340,029
Village of Nichols	0.22%	\$ 53,480
Town of Owego	11.17%	\$ 2,723,105
Village of Owego	1.74%	\$ 425,133
Town of Richford	0.72%	\$ 174,874
Town of Spencer	1.61%	\$ 392,994
Village of Spencer	0.43%	\$ 104,634
Town of Tioga	3.05%	\$ 744,431
County of Tioga	66.67%	\$ 16,250,813
	100.00%	\$ 24,375,000

Total Received (Est)		\$ 32,500,000
1% Per Letter (Est)	25.00%	\$ 8,125,000
Capital	50.00%	\$ 4,062,500
Discretionary	50.00%	\$ 4,062,500
Total Distribution		\$ 24,375,000

A1340 411100 Sales & Use Tax	\$ 28,437,500
A1340 411101 Sales Tax Capital	\$ 2,250,000
H1340 411101 Sales Tax Capital	\$ 1,812,500
	\$ 32,500,000
A1985 540651 Sales Tax Towns/Village	\$ 8,124,187

COUNTY OF TIOGA
OCCUPANCY TAX HOTEL / MOTEL ALLOCATION
2027 BUDGET

	2025		2026		2027		
	BUDGET	ACTUAL	BUDGET	ACTUAL (YTD)	BUDGET		
Credits for Tax Received	\$ 199,000.00	\$ 360,535.74	\$ 199,000.00	\$ 254,192.38	\$ 350,000.00		
Adjustments-	\$ -	\$ 3,555.29	\$ -	\$ -	\$ -		
TOTAL (Should equal 2025 Occ. Tax Report)	\$ 199,000.00	\$ 364,091.03	\$ 199,000.00	\$ 254,192.38	\$ 350,000.00		
Tourism	\$ -	\$ 273,068.27	\$ -	\$ 190,644.29	\$ 262,500.00	75%	
Economic Development	\$ -	\$ 91,022.76	\$ -	\$ 63,548.10	\$ 87,500.00	25%	
	\$ 199,000.00	\$ 364,091.03	\$ 199,000.00	\$ 254,192.38	\$ 350,000.00		
HANDLING FEE CALCULATION							
Treasurer's Handling Fee (Tourism)	\$ -	\$ 13,653.41	\$ -	\$ 9,532.21	\$ 13,125.00	5%	
Treasurer's Handling Fee (Economic Dev.)	\$ -	\$ 4,551.14	\$ -	\$ 3,177.40	\$ 4,375.00	5%	
Total	\$ 14,000.00	\$ 18,204.55	\$ 14,000.00	\$ 12,709.62	\$ 17,500.00		A1325 411131
ECONOMIC DEVELOPMENT PORTION							
Tax On Hotel/Motel Room Occupa (Econ Dev)	\$ 35,000.00	\$ 86,471.62	\$ 35,000.00	\$ 60,370.69	\$ 83,125.00		A6422 411132
Tourism	\$ 150,000.00	\$ 259,414.86	\$ 150,000.00	\$ 181,112.07	\$ 249,375.00		A7989 411130
RESERVE CONTRIBUTION							
Tourism Expense	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ 200,000.00		
Tourism Revenue	\$ 150,000.00	\$ 259,414.86	\$ 150,000.00	\$ 181,112.07	\$ 249,375.00		
Reserve Contribution	\$ (20,000.00)	\$ 89,414.86	\$ (20,000.00)	\$ 11,112.07	\$ 49,375.00		