

TIOGA COUNTY 2024 TENTATIVE BUDGET BRIEF

PRESENTED NOVEMBER 14TH, 2023
BY JACKSON D. BAILEY II, BUDGET OFFICER

2024 BUDGET FACT SHEET

Tioga County remains under Tax Cap of 1.17% - this is the 12th consecutive year that the County has remained under the tax cap.

Tioga County remains in compliance with its General Fund Balance Policy

All 2023 Programs are to be continued in 2024.

Mandated Services make up approximately 98% of the Total Tax Levy

Medicaid Cost make up approximately 32% of the Total Tax Levy

2022 Fiscal Stress Monitoring Stress Level – *No Designation 0-44.9*

Fiscal Year Ending	Class	Local Government/ School District Name	County	Stress Designation	Region	Fiscal Scores			Environmental Score
						Current Year	1 Year Prior	2 Years Prior	
2022	County	Tioga	Tioga	No Designation	Southern Tier	3.3	3.3	3.3	23.3

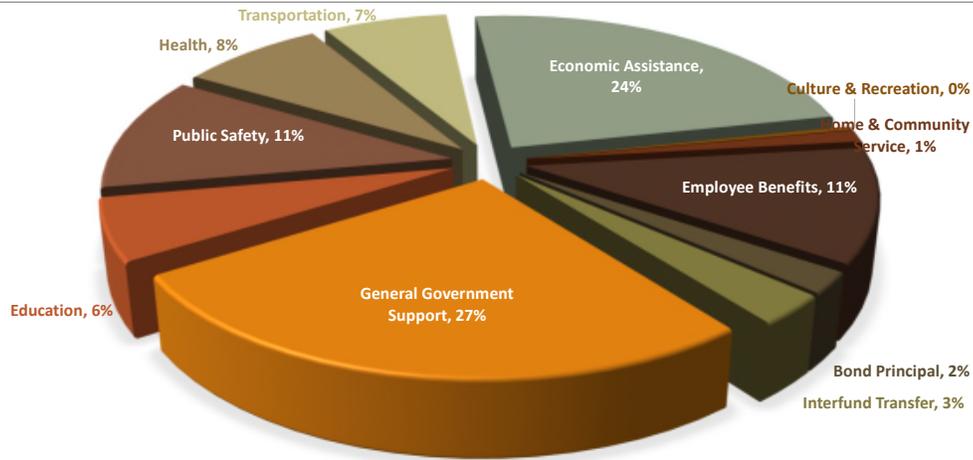
APPROPRIATIONS BY FUND

		2023	2024		
		ADOPTED	TENTATIVE	\$ CHNG	% CHNG
APPROPRIATIONS					
A	GENERAL FUND	80,471,132	89,639,241	9,168,109	11.4%
CD	EMPLOYMENT	307,651	245,288	(62,363)	-20.3%
CE	ENTERPRISE	231,250	231,250	-	0.0%
CI	LIABILITY INSURANCE	785,048	781,045	(4,003)	-0.5%
D	COUNTY ROAD	2,632,493	2,486,998	(145,495)	-5.5%
DM	ROAD MACHINERY	828,150	794,478	(33,672)	-4.1%
H	CAPITAL**	13,222,263	7,436,143	(5,786,120)	-43.8%
S	WORKMANS COMP	994,255	972,890	(21,365)	-2.1%
TOTAL APPROPRIATIONS		99,472,243	102,587,333	3,115,090	3.0%

OBJECTS OF EXPENSE

	2023	2024		
OBJECT OF EXPENSE	ADOPTED	TENTATIVE	\$ Change	% Change
Personal Services	23,571,428	25,598,162	2,026,734	8.60%
Capital Equipment	10,587,426	5,331,753	(5,255,673)	-49.64%
Interdepartmental	673,546	673,546	-	0.00%
Contractual	44,567,431	47,944,462	3,377,031	7.58%
Debt Principal	1,710,000	520,000	(1,190,000)	-69.59%
Debt Interest	352,565	285,447	(67,119)	-19.04%
Employee Benefits	15,079,278	15,460,628	381,350	2.53%
Interfund Transfers	2,930,569	6,773,336	3,842,767	131.13%
TOTAL APPROPRIATIONS	99,472,243	102,587,333	3,115,090	3.04%

FUNCTION OF GOVERNMENT



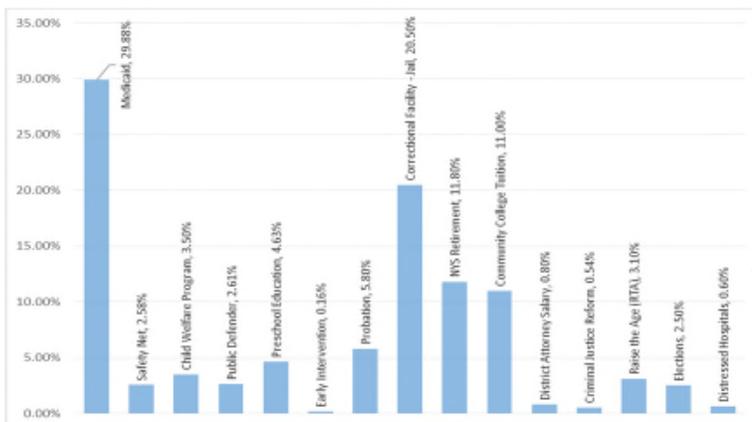
TOP COSTS

	2023	2024		
	ADOPTED	TENTATIVE	\$ Change	% Change
→ Salaries	23,571,428	25,598,162	2,026,734	8.60%
→ Health Insurance	9,650,000	10,536,212	886,212	9.18%
→ Medicaid (MMIS)	7,470,320	8,328,082	857,762	11.48%
Sales Tax Distributions	5,505,000	5,630,000	125,000	2.27%
Handicapped Education	3,306,000	4,056,300	750,300	22.70%
Pension	3,000,000	2,601,188	(398,812)	-13.29%
→ College Tuition	2,750,000	3,000,000	250,000	9.09%
Bonds - Debt	2,067,455	809,775	(1,257,680)	-60.83%
	57,320,203	60,559,719	3,239,516	5.35%

OUTSIDE AGENCY FUNDING

	2023 ADOPTED	2024 TENTATIVE	\$ CHNG	% CHNG
<i>Tioga Opportunities</i>	111,738	114,552	2,814	2.46%
<i>A New Hope Center</i>	13,000	13,000	-	0.00%
<i>Council on the Arts</i>	8,554	8,554	-	0.00%
<i>Tioga County Libraries</i>	74,896	74,896	-	0.00%
<i>Historical Societies</i>	5,705	5,705	-	0.00%
<i>Tioga County Tourism</i>	170,000	170,000	-	0.00%
<i>Soil & Water Conservation</i>	319,234	319,234	-	0.00%
<i>Soil & Water - Dean Creek</i>	602	602	-	0.00%
<i>Tioga County Agricultural Society</i>	6,350	6,350	-	0.00%
<i>Cornell Cooperative Extension</i>	268,027	268,027	-	0.00%
TOTAL OUTSIDE AGENCY FUNDING	978,106	980,920	2,814	2.46%

STATE MANDATED SERVICES

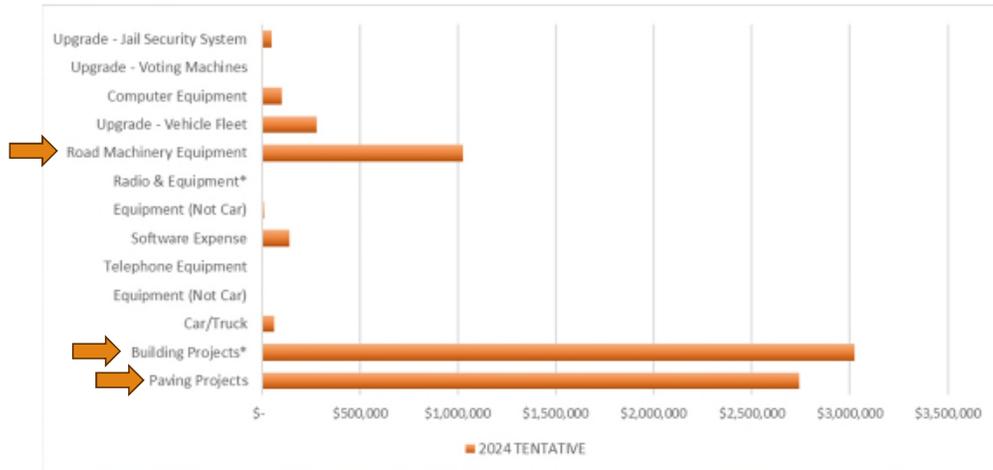


2024 TAX LEVY
\$26,296,389

2024 MANDATED SERVICE COST
\$26,082,610

98% OF TAX LEVY

CAPITAL COSTS



AMERICAN RESCUE PLAN ACT (ARPA)

By the end of 2023, the County anticipates to have spent approximately \$3,000,000 on ARPA qualifying project expenditures including Capital Investments, Outside Agency Funding, and Provisions to Governmental Services.

The balance left to be spent is approximately \$6,300,000

Of the remaining amount, \$4,000,000 is allocated for an Emergency System Communications Upgrade.

Per the Final Rule, the ARPA funding must be fully obligated by 12/31/2024, with the last dollar spent prior to 12/31/2026.

ESTIMATED REVENUE AND APPLIED SURPLUS

		2023	2024		
		ADOPTED	TENTATIVE	\$ CHNG	% CHNG
ESTIMATED REVENUES					
A	GENERAL FUND	(50,973,924)	(55,467,065)	(4,493,140)	8.8%
CD	EMPLOYMENT	(307,651)	(245,288)	62,363	-20.3%
CE	ENTERPRISE	(231,250)	(231,250)	-	0.0%
CI	LIABILITY INSURANCE	(785,063)	(781,045)	4,018	-0.5%
D	COUNTY ROAD	(2,632,479)	(2,486,998)	145,480	-5.5%
DM	ROAD MACHINERY	(828,150)	(794,478)	33,672	-4.1%
H	CAPITAL	(3,877,547)	(7,436,143)	(3,558,595)	91.8%
S	WORKMANS COMP	(994,255)	(972,890)	21,365	-2.1%
EST. REVENUES		(60,630,320)	(68,415,157)	(7,784,837)	11.4%
APPLIED SURPLUS		(12,849,577)	(7,875,788)	4,973,790	-38.7%
REAL PROPERTY TAXES		(25,992,346)	(26,296,389)	(304,043)	1.2%
TOTAL REVENUE & SURPLUS		(99,472,243)	(102,587,333)	(3,115,090)	3.1%

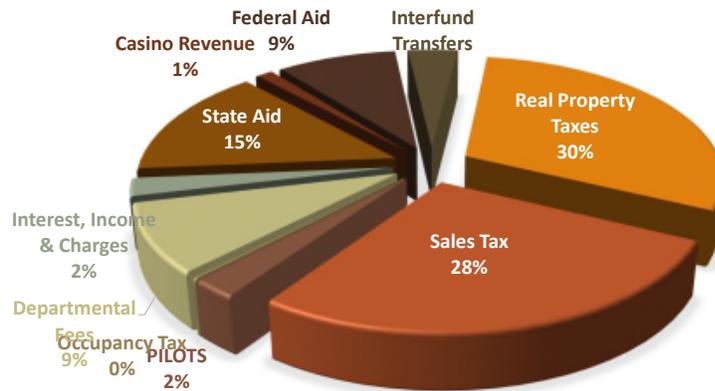
OBJECTS OF REVENUE

	2023	2024		
OBJECT OF REVENUE	ADOPTED	TENTATIVE	\$ Change	% Change
<i>Personal Services</i>	(58,851,573)	(60,017,269)	(1,165,696)	1.98%
<i>Interest, Income, Charges</i>	(2,229,466)	(4,323,042)	(2,093,575)	93.90%
<i>State Aid</i>	(14,888,247)	(16,611,027)	(1,722,780)	11.57%
<i>Federal Aid</i>	(7,164,283)	(7,008,341)	155,942	-2.18%
<i>Interfund Transfers</i>	(3,489,097)	(6,751,867)	(3,262,771)	93.51%
TOTAL REVENUES	(86,622,666)	(94,711,546)	(8,088,880)	8.54%

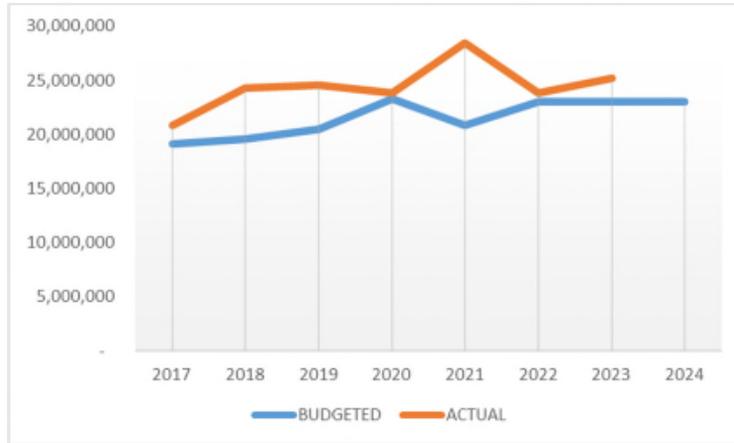
FUNDING STREAMS

	2023	2024		
	ADOPTED	TENTATIVE	\$ Change	% Change
Real Property Taxes	(25,992,346)	(26,296,389)	(304,043)	1.17%
Sales Tax	(23,000,000)	(23,000,000)	-	0.00%
PILOTS	(1,998,346)	(2,279,499)	(281,153)	14.07%
Occupancy Tax	(192,000)	(199,000)	(7,000)	3.65%
Departmental Fees	(7,668,881)	(8,242,381)	(573,500)	7.48%
Interest, Income & Charges	(2,229,466)	(4,323,042)	(2,093,575)	93.90%
State Aid	(13,888,247)	(15,111,027)	(1,222,780)	8.80%
Casino Revenue	(1,000,000)	(1,500,000)	(500,000)	50.00%
Federal Aid	(7,164,283)	(7,008,341)	155,942	-2.18%
Interfund Transfers	(3,489,097)	(6,751,867)	(3,262,771)	93.51%
TOTAL EST REVENUE	(86,622,666)	(94,711,546)	(8,088,880)	9%

FUNDING STREAMS (CHART)



SALES TAX TRENDS



BUDGET SUMMARY BY FUND

FUND	FUND DESCRIPTION	APPROPRIATIONS	LESS: ESTIMATED REVENUES	LESS: REAL PROPERTY TAX	LESS: APPROPRIATED RESERVE AMOUNTS	LESS: APPROPRIATED FUND BALANCE
A	General Fund	\$ 89,639,241	\$ (55,467,065)	\$ (26,296,389)	\$ -	\$ (7,875,788)
CD	Federal Employment Programs	\$ 245,288	\$ (245,288)	\$ -	\$ -	\$ -
CE	Community Development	\$ 231,250	\$ (231,250)	\$ -	\$ -	\$ -
CI	Liability Insurance Fund	\$ 781,045	\$ (781,045)	\$ -	\$ -	\$ -
D	County Road Fund	\$ 2,486,998	\$ (2,486,998)	\$ -	\$ -	\$ -
DM	Road Machinery	\$ 794,478	\$ (794,478)	\$ -	\$ -	\$ -
H	Capital Fund	\$ 7,436,143	\$ (7,436,143)	\$ -	\$ -	\$ -
S	Workmans Comp Fund	\$ 972,890	\$ (972,890)	\$ -	\$ -	\$ -
		\$ 102,587,333	\$ (68,415,157)	\$ (26,296,389)	\$ -	\$ (7,875,788)

7 YEAR BUDGET ANALYSIS

YEAR	APPROPRIATIONS	ESTIMATED REVENUES	BUDGET GAP	APPROPRIATED FUND BALANCE	TAX LEVY	LEVY % INC
2018	79,018,022	52,570,351	26,447,671	2,797,671	23,650,000	2.00%
2019	82,365,140	54,659,692	27,705,448	3,570,201	24,135,247	2.05%
2020	86,190,635	58,559,043	27,631,592	2,977,483	24,654,109	2.15%
2021	82,866,808	45,736,743	37,130,065	12,181,344	24,948,721	1.19%
2022	96,328,823	58,441,824	37,886,999	12,528,245	25,358,754	1.64%
2023	99,472,243	60,630,320	38,841,923	12,849,577	25,992,346	2.50%
2024	102,587,333	68,415,157	34,172,177	7,875,788	26,296,389	1.17%
AVERAGI	89,832,715	57,001,876	32,830,839	7,825,758	25,005,081	1.82%
\$ CHNG	3,115,090	7,784,837	(4,669,747)	(4,973,790)	304,043	
% CHNG	3.13%	12.84%	-12.02%	-38.71%	1.17%	

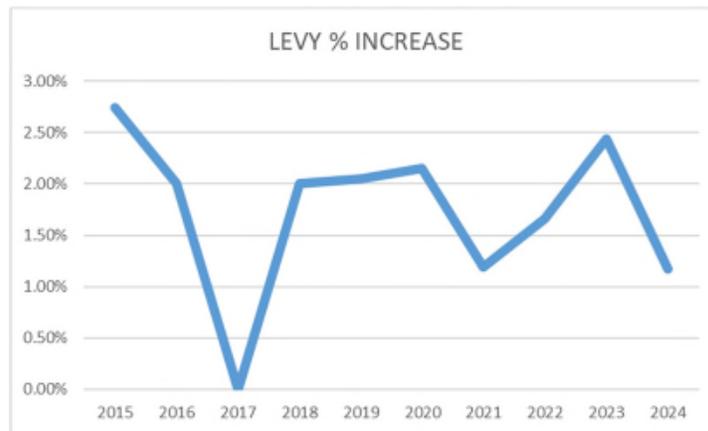
FUTURE COUNTY CHALLENGES

- ✓ Maintaining County Services
- ✓ Managing Reductions to State & Federal Aid
- ✓ Advocating for Mandate Relief to New York State
- ✓ Maintaining (Creating New) Revenue Sources
- ✓ Staff Turnover, Retirement, Retention & Hiring
- ✓ Maintaining Support to Outside Agencies
- ✓ Maintaining Sales Tax Distribution to Towns & Villages
- ✓ Meeting Capital Equipment Needs & Communication Upgrades

10 YEAR TAX LEVY %

YEAR	LEVY % INCREASE	ROLLOVER \$
2015	2.74%	\$ 298,343.00
2016	2.00%	\$ -
2017	0.00%	\$ 36,288.00
2018	2.00%	\$ 71,172.00
2019	2.05%	\$ -
2020	2.15%	\$ -
2021	1.19%	\$ -
2022	1.66%	\$ -
2023	2.44%	\$ -
2024	1.17%	\$ -
10 YEAR AVERAGE	1.72%	

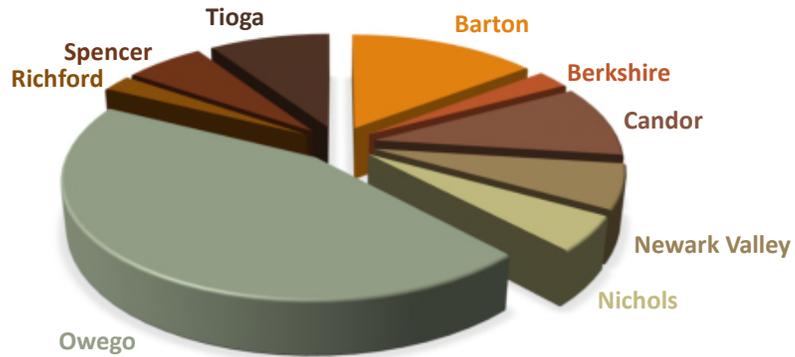
TAX LEVY % INCREASE



APPORTIONMENT

MUNICIPALITY	2023 TOTAL TAXABLE EQUALIZED VALUE	2024 TOTAL TAXABLE EQUALIZED VALUE	INCREASE (DECREASE)	EQUALIZATION RATE	APPORTIONMENT %	LEVY \$ TO BE RAISED (APPROXIMATE)
<i>Barton</i>	460,518,003	580,165,078	119,647,075	60.00%	15.42%	\$ 4,054,770
<i>Berkshire</i>	80,105,382	98,875,279	18,769,897	76.00%	2.63%	\$ 691,039
<i>Candor</i>	310,842,005	369,803,379	58,961,374	72.50%	9.83%	\$ 2,584,554
<i>Newark Valley</i>	193,370,725	238,367,461	44,996,736	49.00%	6.34%	\$ 1,665,949
<i>Nichols</i>	150,997,500	181,098,295	30,100,795	21.00%	4.81%	\$ 1,265,695
<i>Owego</i>	1,401,319,611	1,622,814,181	221,494,570	54.00%	43.13%	\$ 11,341,839
<i>Richford</i>	70,701,484	81,467,388	10,765,904	8.50%	2.17%	\$ 569,375
<i>Spencer</i>	191,917,806	225,927,717	34,009,911	86.00%	6.00%	\$ 1,579,008
<i>Tioga</i>	294,770,527	364,023,822	69,253,295	4.50%	9.67%	\$ 2,544,160
TOTALS	3,154,543,043	3,762,542,600	607,999,557		100.00%	\$ 26,296,389

APPORTIONMENT (CHART)



TAX RATE BY MUNICIPALITY

COUNTY OF TIOGA											
10 YEAR HISTORIC PROPERTY TAX RATES PER \$1,000											
INCREASE IN TAX LEVY \$304,043 = 1.17%											
MUNICIPALITY	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TAX RATE % CHANGE
BARTON	9.75	9.83	10.16	10.18	10.33	10.36	11.24	11.14	11.41	11.82	3.59%
BERKSHIRE	9.15	9.64	8.63	8.64	8.67	8.69	9.32	9.37	9.20	9.34	1.52%
CANDOR	8.82	8.76	8.47	8.81	9.02	8.95	9.42	9.68	9.79	9.77	-0.20%
NEWARK VALLEY	12.88	13.00	12.32	12.35	12.75	12.79	13.28	13.50	13.95	14.47	3.73%
NICHOLS	38.85	37.47	36.56	35.87	35.29	33.34	33.63	34.50	34.27	33.71	-1.63%
OWEGO	10.70	11.21	11.34	11.36	11.55	11.96	12.85	13.06	13.46	13.09	-2.75%
RICHFORD	6.89	6.88	6.87	6.89	6.94	6.98	7.51	7.31	7.16	6.91	-3.49%
SPENCER	8.85	8.84	9.00	9.03	9.05	9.59	8.69	8.85	8.32	8.21	-1.32%
TIOGA	126.00	127.10	123.13	130.90	131.20	135.66	148.36	148.26	152.03	157.33	3.49%

COMPOSITE TAX RATE

YEAR	RATE	% CHANGE
2015	\$ 8.80	-2.30%
2016	\$ 8.88	0.91%
2017	\$ 8.84	-0.45%
2018	\$ 8.94	1.13%
2019	\$ 9.02	0.89%
2020	\$ 9.03	0.11%
2021	\$ 8.61	-4.65%
2022	\$ 8.76	1.74%
2023	\$ 8.24	-5.94%
2024	\$ 6.99	-15.17%
10 YEAR AVG	\$ 8.61	

The combined composite tax rate for 2024 is \$6.99 per \$1,000 of taxable value.

The average assessed \$100,000 home will pay approximately \$699 in County Tax.