



Tioga County Worksession Minutes **May 7, 2026 – 1:00 p.m.**

Legislators Present:

Legislator Aronstam
Legislator Brown
Legislator Bunce
Legislator Cantella
Legislator Ciotoli
Legislator Flesher
Legislator Rose
Legislator Standing

Legislators Absent:

Legislative Chair Monell

Guests:

Matt Freeze, Reporter, Morning Times – *departed at 2:09 p.m.*

Staff present:

Peter DeWind, County Attorney
Cathy Haskell, Legislative Clerk
Jackson D. Bailey II, County Administrator
Breige Graven, Deputy Legislative Clerk
Linda Parke, Personnel Officer
Heather Vroman, Public Health Director – *departed at 1:17p.m.*

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

Executive Session: Legislators Aronstam, Brown, Bunce, Cantella, Ciotoli, Flesher, Rose, and Standing were in attendance along with Legislative Clerk Haskell, County Administrator Bailey, Public Health Director Vroman, and County Attorney DeWind. Motion by Legislator Ciotoli, seconded by Legislator Cantella to move into Executive Session to discuss a matter of public safety at 1:01 p.m. Motion carried.

Motion by Legislator Ciotoli, seconded by Legislator Brown to adjourn Executive Session at 1:16 p.m. with the regular Worksession resuming at 1:17 p.m.

County Administrator Report: County Administrator Bailey reported the following:

DEPARTMENTAL MANAGEMENT & LABOR RELATIONS

COLLECTIVE BARGAINING:

County Administrator Bailey reported the collective bargaining negotiations for Tioga County Corrections Association, Inc. (TCCA) and Tioga County Law Enforcement Association, Inc. (TCLEA) have both been voted on and are awaiting ratification by Legislative Resolution in May and June, respectively.

POLICY REVIEW & IMPLEMENTATION:

Mr. Bailey reported that he will be working on the Disciplinary Procedure Policy with Personnel Officer Linda Parke. He plans to have a draft able to be reviewed with the Executive Team Committee in June and plans to bring to the Legislature for review by the second Worksession in June.

ASSIGNMENT & USE OF COUNTY VEHICLES:

Mr. Bailey reported that he has the policy regarding the Assignment and Use of County vehicles partially drafted with the intent of presenting it to the Executive Committee in May. He further reported that he met with the Policy Review Committee and included Safety Officer Doreen Holbrook and Chief Accountant Laura Schurter, to go over aspects of the policy such as safety procedures, what constitutes the approved drivers list, and protocols surrounding the timely reporting of damaged vehicles.

FINANCIAL MANAGEMENT & BUDGETING

BUDGET OFFICER: – County Administrator Bailey distributed and reviewed the following budget documents:

- **YTD Budget Report as of April 2026:**

For Objects of Revenue, Mr. Bailey reported the original budget of \$100,796,636 with modifications of \$15,472,927, resulting in a revised budget of \$116,269,563 with actual revenue earned of \$53,090,137 and a remaining anticipated revenue balance of \$63,179,426.

For the Objects of Expense, Mr. Bailey reported the original budget of \$109,596,570 with modifications of \$23,494,847, resulting in a revised budget of \$133,091,416 with total actual expenditures to date of \$35,890,143 and a remaining available expenditures of \$97,201,274.

Mr. Bailey reported the total applied fund balance at the beginning of the year was \$8,799,933 with budgetary amendments of \$8,021,920, resulting in a current applied fund balance of \$16,821,853 across all funds.

Mr. Bailey further reported prior-month budget modifications totaling \$7,935,918, resulting in a revised remaining budget of \$86,002. These modifications were related to two previously approved radio tower resolutions funded through the radio tower reserve. Mr. Bailey explained that as expenditure is incurred, the Treasurer's Office will transfer funds from the reserve to offset the associated costs within the funds balance as part of their year-end process.

Legislator Ciotoli inquired as to whether the \$4,127,894 in Federal Aid modifications represented additional funding. Mr. Bailey stated that some of the portion reflects additional funding, while the remainder consists of funds carried over from the prior year authorizations.

- **YTD Budget Report for County Administrator Budget: A1230 –**

As of April 2026, Mr. Bailey reported the County Administrator's budget reflects 29.5% utilization with no concerns or challenges for 2026.

CAPITAL PROJECTS:

- **56 Main North Wing HVAC Upgrade –**

Mr. Bailey reported that the HVAC project is on schedule, with the Treasurer's Office tentatively returning to their offices by May 18th.

Legislator Ciotoli inquired as to whether the HVAC project will be finished once the North Wing is complete. Mr. Bailey confirmed that it should be the case, but the exact projected dates could be subject to change.

- **Radio Communications Tower Upgrade:**

Mr. Bailey reported work on the Radio Communications Towers remains on schedule, with the only delays resulting from utility connection delays with NYSEG. He further reported that testing on the communication towers will begin once all utilities are connected and is anticipated to begin by the end of summer 2026.

GRANTS & SHARED SERVICES:

- **USDA FY26 Congressional Directed Spending Grant –**

Mr. Bailey reported that he has spoken to a representative from the USDA to review the submitted application, and there appears to be no concerns. Mr. Bailey explained that he is required to provide a report along with the application specifying what aspects of the project are construction, contractual or equipment, and he plans to work with Director of Emergency Service Cornelius and vendor Motorola Solutions to provide this information. The USDA indicated that once they have the information required, the process of awarding the funds should occur expeditiously.

- **NYS 250th Commemoration Commission Award –**

Mr. Bailey reported he has been working diligently with the Director of Tioga County Tourism Becca Maffei, and County Historian Emma Sedore to determine how best to utilize the \$15,000 in funds granted to the County by the New York State Education

Department (NYSED) for educational programming efforts relating to the 250th Commemoration. As of now, the historians in the county are creating a commemorative book highlighting each municipality and their history over the last 250 years, and funds will be used for the printing, distribution, and community engagement for the book. Mr. Bailey noted that NYSED has pre-approved the FS-10 form, and once accepted, the funds will be received by the County and can start being spent.

OPIOID SETTLEMENT FUNDS:

- **2026 RFP Awards/Opioid Advisory Committee –**

Mr. Bailey reported that initial prefunding from the Opioid Settlement Funds (OSF) has been distributed to A New Hope Center, HeaHea, LLC, Tioga Opportunities, and CASA Trinity with the expectation, per the RFP, that the agencies will submit their reports to the Department of Mental Hygiene in the next quarter. From there, the Department of Mental Hygiene will review the grant programs and make sure they are all in compliance with the guidelines. Mr. Bailey reported that an update on any activities utilizing the OSF will be sent out to Office of Addiction and Supports (OASAS), and the Revenue and Expenditure reports will be updated on the Tioga County website in August. It was further reported that Mr. Bailey and the Director of Community Services, Sarah Begeal, are working with the State on their audit and compliance expectations to ensure the program is aligned with the Attorney General guidelines for the utilization of the Settlement Funds.

ADMINISTRATION & COMMUNICATION

LEADERS MEETING:

Mr. Bailey reported on the agenda for the last Leaders Meeting with County Department Heads, that took place on April 28, 2026. He further reported that the meeting was very successful, as they discussed a variety of topics and issues for the department heads to work through together. Mr. Bailey provided a copy of the agenda to the Legislature and indicated the next meeting will take place on July 28, 2026, at the Public Safety Building.

WEBO RADIO INTERVIEW:

Mr. Bailey reported that he and Chief Information Officer, Brandon Clark, had a radio interview on April 24, 2026. Mr. Bailey shared that he and Mr. Clark discussed the role of the Chief Information Office, Shared Service Initiatives, Staff of the ITCS Department, and the issue of cybersecurity as it pertains to not just the workplace, but to the public as well. Mr. Clark shared that he hopes in the near future to create a public education platform, potentially on the Tioga County website, to teach best practices surrounding cybersecurity. The goal is to help individuals protect against cyber-attacks and threats of that nature. Mr. Bailey reported on County vacancies, the upcoming budget process, working with County Historian, Emma Sedore, Tourism Director Becca Maffei, and the town historians on the plans for the 250th Commemoration Award, and a status update on the Radio Communication Towers project. Mr. Bailey indicated the next WEBO radio interview is set for May 18, 2026, and at this time he has not determined which department he will be focusing on.

MISCELLANEOUS:

- **Tioga County Chamber of Commerce/2026 Leadership Tioga** – Mr. Bailey reported that the next session he is facilitating for the 2026 Leadership Tioga program is scheduled for May 13, 2026, at Lockheed Martin in Owego, NY.
- **NYSAC Spring Conference** – Mr. Bailey reported he will be out of office from May 20-May 22, 2026, for the NYSAC 60th Annual Finance School in Glens Falls. Mr. Bailey shared that Treasurer Barbara Roberts and Chief Accountant Laura Shurter are to be in attendance as well.
- **Institute for Advancement (I4A)** – Mr. Bailey reported that the next Institute for Advancement (I4A) session will be held May 27, 2026. An employee from the NYS Comptroller's Office will be leading the session to discuss County government budget and financial structure.

2027 Budget Calendar & Directives: To kick off the 2027 budget process, County Administrator Bailey presented and reviewed the 2027 Budget Calendar and Budget Directives for Legislature review and approval. County Administrator Bailey reported he will distribute the Budget Calendar and Directives to the Departments and open the 2027 Budget on June 1, 2026, allowing Departments to begin entering their budgets with the expectation that Departments will begin discussions with their respective Legislative Standing Committees in August. County Administrator Bailey reported a submission deadline of July 17, 2026, for Departments to submit their Capital Budget requests to Public Works and Information Technology (ITCS), in preparation of the respective 5-year capital plans.

Mr. Bailey reported August 14, 2026, is the deadline for departmental operational and capital budget requests and August 31, 2026 is the deadline for Departments to submit any Personnel related change requests to the Personnel Officer.

Mr. Bailey reported that presentations of the 5-Year Plans for ITCS and Public Works will now take place in September when they have historically been presented in August. This change will allow Chief Information Officer, Brandon Clark, and Commissioner of Public Works, Gary Hammond, more time to prepare and make any necessary changes to the plans submitted in August. ITCS will present their 5-Year Capital Plan on September 8, 2026, and Public Works will present their 5-Year Capital Plan on September 10, 2026 at their Legislative Standing Committees.

Mr. Bailey reported the 2027 Tentative Budget Hearing is scheduled for Tuesday, November 10, 2026, at 10:00 a.m. in the Hubbard Auditorium. Mr. Bailey will prepare a Budget Brief and will review with the Legislators at the November 5, 2026 Legislative Worksession.

The topic of 2027 Budget Discussion will be added to the Legislative Worksession agendas, per the 2027 Budget Calendar. He further reported that he will conduct more in-depth discussions on topics such as the initial tax cap calculation and individual department budgets in their respective meetings outlined in the 2027 Budget Calendar.

On motion of Legislator Brown, seconded by Legislator Bunce, the 2027 Budget Calendar was unanimously approved.

Mr. Bailey shared an outline of the 2027 Departmental Directives.

Legislator Rose inquired as to whether it was difficult to keep departments on task in terms of completing their pieces of the plan by the dates outlined. Mr. Bailey reported that he has not had any major issues in the past and plans to work closely with new Department Heads this year to help keep them on track with the 2027 Budget Calendar. Mr. Bailey did indicate that tracking down of the Outside Agency requests, has proved to be challenging in the past. He further indicated that while he sends a correspondence to outside agencies in June, requesting a letter indicating the amount of their request, and also a copy of the budget the year the request pertains to in order to be considered by the Legislature for funding, as well as a follow up in August, there is still difficulty in receiving the requests timely to his office.

On motion of Legislator Bunce, seconded by Legislator Rose, the 2027 Department Budget Directives were unanimously approved.

Mr. Bailey reported on the Fund Balance Worksheet for the General Fund for Tioga County along with the Fund Balance Policy. The report outlines the General Fund Balances and Formulas for 2023, 2024, 2025, the Year to Date for 2026 and the estimated 2027. He went on to further explain the formulas using the year 2025, noting that the 2025 numbers are subject to change based upon any changes made by the County's external auditors.

Mr. Bailey reported that as of now, the 2025 Estimated General Fund Balance is determined by taking the year-end fund balance for 2024 of \$48,680,313, adding in actual revenues of \$100,289,548, then reducing that amount by the actual expenditures by \$103,792,572 to get the current year-end general fund balance of \$45,177,289. Mr. Bailey further reported on the Fund Balance Composition, explaining that this balance is made up of Nonspendable, Restricted, Committed, Unrestricted/Assigned and Unrestricted/Unassigned funds.

Mr. Bailey reported that the 2025 Restricted Fund Balance was \$5,065,805. This balance is the amount of legally appropriated reserves including a Reserve for Dept, STOP DWI, Crime Proceeds (restricted), Hotel/Motel (tourism), E911, Handicapped Parking Education, Crime Proceeds (unrestricted), Unemployment Insurance, Opioid (restricted) and Opioid DR104 (restricted). Mr. Bailey noted these reserves can only be established, funded and adjusted by way of Legislative Resolution.

Mr. Bailey reported that for 2025, per the County's Fund Balance Policy, Unrestricted/Unassigned Fund Balance had to fall between 12% and 28% of the Fiscal Year Budget Appropriations of \$92,313,092 which came to \$11,077,571 and \$25,847,666, respectively. Mr. Bailey further reported that the Unassigned Fund Balance of 38,978,182 was 42% of appropriations, and 51% over the Fund Balance.

Mr. Bailey further explained that while the current formulas presented a surplus for 2025, Mr. Bailey reported that if all appropriations go as proposed, the estimated General Fund Balance at the end of 2026 will be approximately \$38,066,423, which includes \$24,674,598 of Unrestricted/Unassigned fund balance, which will bring the number from 42% of appropriations, to approximately 26%, should estimate revenue and expense come on dollar for dollar

Legislator Rose inquired as to what is accounted for with the 2026 YTD Unrestricted/Assigned (Appropriated/NY Budget) balance of \$7,110,866, and if an amount of the County's reserves was utilized to fill the budget. Mr. Bailey explained that historically an amount of General fund balance has been appropriated to offset the budget gap to avoid increased taxation or over utilizing reserves. He further explained that this gap is accounted for in the actual adopted budget for 2026.

Legislator Cantella inquired about the Opioid Restricted Reserve, and if this amount comes from what used to be referred to as Future Revenues. Mr. Bailey explained that this Deferred Revenue (DR104) used to sit in a deferred revenue line, but after the external auditors, The Inero Group at the time, reviewed this, they made the directive that this is not actually deferred revenue, but instead it should be reclassified to be in a restricted equity account.

Mr. Bailey gave the Tioga County Fund Balance Policy to the Legislators to review. He reported that the Policy comes from best practices from a Governmental Accounting Standards Board (GASB) issued statement #54 *Fund Balance Reporting and Governmental Fund Type Definitions*. It outlines the purpose, background, definitions and review process pertaining to the Tioga County Fund Balance. He further reported that this Policy only applies to the County's General Fund, it does not apply to the other funds.

Legislator Rose inquired as to how the track revenue that comes into the County from casinos is managed. Mr. Bailey explained that the funds that come from the Tioga Downs Casino are considered State Aid and sit in a revenue account. Mr. Bailey further explained that on an annual basis, established and according to Resolution No. 234-22, the Legislature will review the amount received, and assess where the County sits financially, and will make the determination whether to keep the money in the general fund, or interfund the proceeds to the capital fund and allocate to the H 387810 Building Reserve-SAC.

Legislator Ciotoli inquired about the Department of Public Works' garage project, and where the balance for the project currently stands. Mr. Bailey confirmed there is approximately \$1 million in the H 387811 DPW EQ Building Reserve and is expected to be \$1.5 million at the end of 2026. Legislator Ciotoli then inquired about the funds reserved for the High-Profile Criminal Case (HPCC). Mr. Bailey explained that the funds for the HPCC are budgetary, and not in a reserve, and that departments are still utilizing the \$250,000 appropriated by the Legislature in the 2026 budget to help offset operational expenditures as it relates to the trail. Mr. Bailey will report on the HPCC expenditures in the next Worksession.

Approval of Worksession Minutes: On motion of Legislator Brown, seconded by Legislator Ciotoli, the April 23, 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 May 12, 2026 Legislature meeting.

Other: None

Meeting adjourned at 2:30 p.m.

Next Worksession scheduled for Thursday, May 21, 2026, at 10:00 a.m.

Respectfully submitted,

Breige Graven

Deputy Legislative Clerk