Tioga County Worksession Minutes
October 23, 2025 – 10:00 a.m.

Legislators Present:
Legislator Aronstam
Legislator Brown
Legislator Bunce
Legislator Ciotoli
Legislator Monell
Chair/Legislator Sauerbrey
Legislator Standinger

Legislators Absent:
Legislator Flesher
Legislator Roberts

Guests:
Matt Freeze, Reporter, Morning Times
Tim Howland *(departed @ 10:05 a.m.)*
John Howland *(departed @ 10:05 a.m.)*
Jana and George Bowen *(departed @ 10:05 a.m.)*

Staff present:
Cathy Haskell, Legislative Clerk
Jackson D. Bailey II, County Administrator
Pete DeWind, County Attorney
Linda Parke, Personnel Officer

Call Meeting to Order: Chair Sauerbrey opened the meeting at 10:00 a.m. with a ***Public Hearing on Local Law Introductory No. C of 2025; A Local Law to opt-out of the requirements of the New York Short-Term Rental Law for establishing a short-term rental registry.***

Legislative Clerk Haskell took roll call and read the legal notice as published in the Tioga County designated newspapers. Public Hearing adjourned at 10:05 a.m.

FOIL Appeal Hearing – County Attorney DeWind: County Attorney DeWind presented an appeal of a FOIL request for review and consideration by the Legislature. Mr. DeWind presented the original request for title of two homes the individual believed he owned and a well that he had drilled on a particular piece of property. FOIL Officer Humes denied the request because it did not appear that this individual currently or ever owned those properties and directed him to the County Clerk's website where he could obtain the chain of title for those two properties. As to the request for records of the drilled well, this is for a property that does not even exist, therefore, the request was denied due to not having any of those documents. Mr. DeWind recommended the Legislature uphold the denial based on this information. On a straw poll vote, the Legislators unanimously agreed to uphold the denial. Mr. DeWind will draft a letter for Chair Sauerbrey's signature stating the County is upholding the denial.

County Administrator Report/2026 Budget Update:

FINANCIAL MANAGEMENT & BUDGETING

Budget Officer – County Administrator Bailey distributed and reviewed the following 2026 budget documents:

- **2026 Capital Budget Worksheet Summary –** Mr. Bailey reported the total appropriations approved by the Legislature in the 2026 Capital Budget is $2,624,011.50. Legislator Ciotoli inquired as to whether the storage facility was part of the 5-Year Plan and Mr. Bailey concurred it was. This information will be included in the Budget Brief presented at the November 12, 2025 public hearing.
- **2026 Fund Balance Worksheet: General Fund –** Mr. Bailey reported the 2025 YTD Fund Balance is $54,999,093. By adding the estimated revenues for the remainder of the year and reducing the projected expenses, the estimated Fund Balance at year-end will be $40,313,546. The composition of this is made up of non-spendable items including inventory and prepaids of $648,304. The restricted amount of the Reserve Funds is $4,097,727. Mr. Bailey reported $2,000 was applied by the auditors to correct a prior year's appropriation resulting in anticipated unrestricted fund balance at year-end of $35,565,515. Mr. Bailey reported the Fund Balance Policy is 12-28% and any overages should be earmarked either to Capital appropriations or offset debt. In addition to the Reserve Funds, Mr. Bailey reported the County has two Restricted Funds for Opioid Reserve and Opioid Unrestricted. In regard to the 2026 Budget as it stands, we will be appropriating $6,253,503 of Fund Balance. In regard to the low-high percentages of the Fund Balance Policy, this results in $3,997,311, which is under the highest percentage of the Fund Balance Policy.
- **2026 Fund Balance Worksheet: Capital Fund –** Mr. Bailey reported the Capital Fund Balance 2025 YTD is $23,104,849 considering estimated revenues and expenses. Mr. Bailey reported he noted the estimated revenues for ARPA and committed Capital Fund Balance; therefore, the remaining amount of ARPA funds is in the deferred revenue. Once ARPA funding is expended, it will get interfunded and receipted to the Capital Fund. The tentative estimated Fund Balance for 2025 of $20,634,581 comprised mainly of the restricted reserves and unrestricted unassigned Fund Balance for an estimated 2025 year-end balance of $70,760 resulting in anticipated year-end Fund Balance of $20,634,581. Legislator Monell inquired about the timeline for expenditure of ARPA funds. Mr. Bailey reported the funds needed to be obligated by year-end 2024 and spent by year-end 2026. The funds that have been obligated cannot be changed. Mr. Bailey reported the total Capital Reserves are $20,563,821. For 2026, considering the estimated revenues and expenses from the 2026 budget and adding in the committed capital fund balance, the estimated fund balance is $21,403,841 comprised of $16,157,436 of reserves, $3,393,272 appropriations from the reserve itself, and $769,260 of money coming back into the reserve leaving an unrestricted fund balance of $2,622,394.

- **2026 Object/Revenue Analysis Worksheet –** Mr. Bailey reviewed the Objects of Expense and Revenue for all budgeted funds. For Object of Expense, Mr. Bailey reported the 2025 adopted budget of $103,292,734 and the 2026 tentative budget of $109,280,305 for a change of $5987,571 or 5.48%. Legislator Aronstam inquired about the employee benefits increase of $1,621,535 or 9.61%. Mr. Bailey reported this is comprised of health care increases, retirement increases, new staff, retiree health insurance, HRA contributions, Medicare Part B, Workers' Compensation, Disability, and all the benefits. Legislator Bunce reported he has discussed with the County Administrator Bailey about a health insurance consortium for possible savings. Mr. Bailey reported the County used to be self-insured but budgetarily it came to a point that it was not sustainable, so we changed back to fully insured and opted for the HRA high-deductible plan. Mr. Bailey reported the health insurance increase for 2026 came in at 4.5% whereas other counties are facing double-digit percentage increases. Legislator Bunce reported he believes it is worth looking at and making some comparisons for cost-savings. Mr. Bailey reported Objects of Revenue, a majority of the Personal Services includes sales tax for a $3.8 million dollar increase. Overall, the total estimated revenues for 2025 are $96,996,822 and 2026 tentative is $100,425,276 for an anticipated revenue increase of $3,428,454, or 3.41%.
- **2026 Summary of Preliminary Budgets by Fund Worksheet –** Mr. Bailey reported this document highlights all the funds, total appropriations, less estimated revenues, less real property tax, less appropriated reserves, and less appropriated fund balance. This document reflects 2026 Summary of Preliminary Budgets by Funds, 2025 Summary of Preliminary Budgets by Funds and the variance changes for both years.
- **2026 Budget Tax Cap 5-year Worksheet –** Mr. Bailey reported the State sets our tax cap through a provided formula. Mr. Bailey reported the Legislature will need to decide today whether they want to meet the allowable tax cap amount or reduce it. Mr. Bailey reported he does not recommend doing an override at this point. Mr. Bailey reported it has been thirteen years since the County has done a tax cap override, and we have fund balance that can be utilized at this time. Mr. Bailey reported the formula takes into consideration the prior year's levy of $26,887,599, which becomes the real property tax levy for the current year minus the $120,000 sales tax offset for the Town of Richford for a total of $26,767,599. The State allows a growth factor of 1.40045, which is reduced from last year's 1.009. Mr. Bailey reported the PILOT receivables from the IDA and solar farms for the past year of $2.3 million is factored in for an allowable growth factor of 1.0200 which has been consistent for the past couple of years less the PILOT receivable for the current year of $2,400,193. The allowable tax levy before adjustments is $27,450,883, which is the proposed levy; an increase of the tax levy of $563,283 or 2.09%. Mr. Bailey provided different percentage options for Legislature consideration. Mr. Bailey reported the County's retirement bill increase was $570,000 so the increase in the tax cap is immediately gone should the Legislature decide to meet the tax cap of 2.09%. On a straw poll vote, all Legislators were in favor of meeting the tax cap at the allowable tax levy of 2.09%.

County Administrator Bailey reported following today's meeting, the budget will roll from Level 3- Legislative to Level 4 – Tentative.

Mr. Bailey reported he will provide final budget revisions, review the Budget Brief presentation and Budget Address at the November 6, 2025 Legislative Worksession.

Mr. Bailey reported the 2026 Tentative Budget Public Hearing is scheduled for November 12, 2025 at 10:00 a.m. in the Hubbard Auditorium.

<u>Even-Numbered Year Election – Legislative Clerk</u>: Legislative Clerk Haskell reported on October 16, 2025, the State's highest court upheld the 2023 Even-Number Year Election Law, therefore, going forward this will change the County's current Local Law No. 1 of 2021 for Legislator's staggered terms. Ms. Haskell reported for the 2025 and 2027 elections, this law will reduce the Legislator's term from four years to three years. Ms. Haskell reported that starting with the 2028 election and going forward, the Legislators will have new staggered terms of either two- and four-year terms to keep in line with the decennial census or all Legislators have a four-year term, which is staggered by the election year. Before year-end of 2026, Ms. Haskell reported the Legislature will need to amend the current law for the 2027 election and establish new staggered terms for Group One and Group Two starting in 2028. Mr. DeWind reported we have been doing our local laws with staggered terms with all Legislators up for reelection every ten years, however, indicated we do not need to do that. Ms. Haskell reported the County did the Legislature reapportionment local law in 2021 based on the 2020 Census and the new Legislative districts went into effect January 2022. This was delayed due to COVID-19. We will still need to do a new reapportionment local law every year based on the Census. Ms. Haskell reported that the County Sheriff, County Clerk, District Attorney are not included in the Even-Numbered Year Election Law, therefore, we will still hold odd-year elections for these positions.

<u>Nepotism Policy – County Attorney DeWind</u>: Mr. DeWind reported we brought this up previously for discussion and then presented a draft policy for the Executive Team's review and there were some minor changes. Mr. DeWind reported this policy makes it clear about whether people should be in a position where they are hiring, promoting, or supervising someone who is mostly a direct familial relation. Mr. DeWind reported this draft policy is modeled around other counties; therefore, it is not new. There are still possibilities to hire someone who is related to a current employee, it just needs to be disclosed and then mostly through Personnel to work out whether there are any relationship issues or undue influence and, if so, have a plan to address it. The Executive Team advised bringing the draft policy to today's Worksession and then possibly finalize a policy for adoption at the November 12, 2025 Legislature meeting. Mr. DeWind reported this would not apply to any existing relationships although we are going to review any existing relationships to ensure there are no issues going forward. This policy provides transparency, so the public or other existing employees do not feel that someone is being treated differently or better because of their relationship with their supervisor. This would affect direct and indirect supervision. Mr. DeWind reported this would apply to all County departments and Boards. Legislator Bunce inquired as to whether there is language in the policy to address promotions, etc. Mr. DeWind reported there is a section of policy entitled Post-Employment Relationships that addresses these concerns. Legislator Standinger reported the goal is to eliminate ethical issues. Mr. DeWind will send the draft policy to the Legislators for their review/consideration following today's meeting. Legislator Bunce inquired as to what questions were asked during the Executive Team's review of the draft policy. Mr. DeWind reported the main concern was adding some front-end review because you need to have this information disclosed in the application process prior to hiring. Ms. Haskell reported the policy contains a disclosure form that would become part of the County's application process. It is the employee's responsibility to disclose the information.

<u>Approval of Worksession Minutes</u>: On motion of Legislator Brown, seconded by Legislator Monell, the October 9, 2025 minutes were unanimously approved.

<u>Action Items:</u> Currently, there are no action items.

Other:

- ***Contract Negotiations:*** Mr. Bailey reported both contract negotiations are still ongoing. Mr. Bailey reported negotiations should be concluded by year-end with no retroactivity or arbitration.

Executive Session: Legislators Aronstam, Brown, Bunce, Ciotoli, Monell, Sauerbrey, and Standinger were in attendance along with Legislative Clerk Haskell, County Administrator Bailey, County Attorney DeWind, and Personnel Officer Parke. Motion by Legislator Monell, seconded by Legislator Brown, to move into Executive Session to discuss employment matters of particular individuals at 10:56 a.m. Motion carried.

Motion by Legislator Monell, seconded by Legislator Ciotoli to adjourn Executive Session at 11:22 a.m.

Meeting adjourned at 11:22 a.m.

Next Worksession scheduled for Thursday, November 6, 2025 at 1:00 p.m.

Respectfully submitted,
Cathy Haskell
Legislative Clerk