TIOGA COUNTY, NEW YORK
Office of the County Administrator
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COUNTY ADMINISTRATOR REPORT
THURSDAY OCTOBER 23rd, 2025, 10:00 AM

DEPARTMENTAL MANAGEMENT & LABOR RELATIONS

FINANCIAL MANAGEMENT & BUDGETING

BUDGET OFFICER

- 2026 Budget – Capital Budget Summary (Attachment 001)
- 2026 Budget – Fund Balance Worksheet – General Fund (Attachment 002)
- 2026 Budget – Fund Balance Worksheet – Capital Fund (Attachment 003)
- 2026 Budget – Object/Revenue Analysis Worksheet (Attachment 004)
- 2026 Budget – Summary of Preliminary Budgets by Fund (Attachment 005)
- 2026 Budget – Tax Cap 5-Year Worksheet (Attachment 006)
- 2026 Budget – Legislative (Level 3) will roll to Tentative (Level 4)
- Upcoming:
  - 11/06/25 Worksession: Final Revisions, Budget Brief Presentation, Budget Address
  - 11/12/25 Budget Hearing at 10:00 AM

ADMINISTRATION & COMMUNICATION

MISC

COUNTY OF TIOGA

CAPITAL BUDGET WORKSHEET (SUMMARY)

2026 BUDGET

ORG	OBJ	PROJECT	DESCRIPTION	2026 BUDGET	Notes	FUND BALANCE	CAPITAL RESERVE EQUIPMENT & INFRASTRUCTURE	CAPITAL RESERVE: NEW EQUIP STORAGE FACILITY	HARDWARE RESERVE	SOFTWARE RESERVE
H1340	411101		Sales Tax Capital	(1,500,000.00)	*Sales Tax*	1,500,000.00				
H1340	424010		Interest And Earnings	(500,000.00)	*Interest And Earnings*	500,000.00				
H1340	424015		Interest And Earnings Capital	(100,000.00)	*Interest And Earnings Capital*	100,000.00				
H1340	450310		Interfund Transfers	-	*A9950 593715 Interfund*	-				
H1340	450310	M7674	Interfund Transfers-ARPA	-	*Interfund-ARPA*	-				
Capital - Budget (Funding)				**(2,100,000.00)**		**2,100,000.00**	**-**	**-**	**-**	**-**
H1450	520300		Voting Machines	45,000.00	*2031 Machine Refresh*				45,000.00	
Capital - Board of Elections				**45,000.00**		**-**	**-**	**-**	**45,000.00**	**-**
H1620	520913		Public Safety Bldg Renovations	800,000.00	*PSB Control System Upgrade*	-	(800,000.00)			
H1620	520914		Crths/Anx New Roof	800,000.00	*Crt House/Annex Roof*	-	(800,000.00)			
H1620	520931		Carpeting	20,000.00	*District Attorney*	(20,000.00)	-			
H1620	521913		Public Safety Building Renovat	1,000,000.00	*PSB Sewer Repairs*	-	(1,000,000.00)			
H1620	521929		Boiler	25,000.00	*Probation (Annex)*	(25,000.00)	-			
H1620	521988		Courthouse Renovations	35,000.00	*1st/2nd Floor Carpet*	-	(35,000.00)			
H1620	520994	BG004	Building Construction	500,000.00	*New Truck Facility*	-	-	500,000.00		
Capital - Buildings and Grounds				**3,180,000.00**		**(45,000.00)**	**(2,635,000.00)**	**500,000.00**	**-**	**-**
H1621	520929		Boiler-HHS	30,000.00	*HHS Building*	(30,000.00)				
Capital - Buildings and Grounds (HHS)				**30,000.00**		**(30,000.00)**	**-**	**-**	**-**	**-**
H1680	520270		Telephone Equipment	6,750.00	*IT 5-Year Plan*				6,750.00	
H1680	520620		Software Expense	1,500.00	*IT 5-Year Plan*					(1,500.00)
H1680	521090		Computer	120,400.00	*IT 5-Year Plan*				(120,400.00)	
Capital - Information Technology				**128,650.00**		**-**	**-**	**-**	**(113,650.00)**	**(1,500.00)**
H3110	521060		Car/Truck	174,121.50	*(4) Sheriff Cars/SUVs*		(174,121.50)			
Capital - Sheriff (Road Patrol)				**174,121.50**		**-**	**(174,121.50)**	**-**	**-**	**-**
H3150	520255		Security Equipment	50,000.00	*Black Creek Hardware*				50,000.00	
Capital - Sheriff (Jail)				**50,000.00**		**-**	**-**	**-**	**50,000.00**	**-**
H4011	434010		State Aid-Public Health	(23,760.00)	*36% Reimbursement*	23,760.00				
H4011	520060		Car/Truck	66,000.00	*(1) P-Health Vehicle*	(66,000.00)				
Capital - Public Health				**42,240.00**		**(42,240.00)**	**-**	**-**	**-**	**-**
H5110	435010		State Aid-CHIPS	(2,000,000.00)		2,000,000.00				
H5110	540001	H2501	Paving Projects 2025	2,000,000.00		(2,000,000.00)				
Capital - County Roads				**-**		**-**	**-**	**-**	**-**	**-**
H5130	520918		Lg Mowing Eq	75,000.00	*Tree Cutting Equip*		(75,000.00)			
H5130	520935		Single Axle Heavy Duty Truck	100,000.00	*3 Ton Stake Body*		(100,000.00)			
H5130	521130		Equipment (Not Car)	13,000.00	*DPW 5-Year Plan*		(13,000.00)			
H5130	521908		Tandem Axle Truck	700,000.00	*Tandem Trucks*		(700,000.00)			
H5130	521910		Chipper	60,000.00	*Chipper*		(60,000.00)			
H5130	521921		Roller	100,000.00	*Patch Roller*		(100,000.00)			
H5130	521940		Material Spreader	16,000.00	*Material Spreader*		(16,000.00)			
Capital - Road Machinery				**1,064,000.00**		**-**	**(1,064,000.00)**	**-**	**-**	**-**
H6010	436100		State Aid-Social Services Admi	(10,000.00)	*25% Reimbursement*	10,000.00				
H6010	446100		Federal Aid-Social Services Ad	(20,000.00)	*50% Reimbursement*	20,000.00				
H6010	521060		Car/Truck	40,000.00	*(4) DSS Vehicles*	(40,000.00)				
Capital - Social Services				**10,000.00**	**-**	**(10,000.00)**	**-**	**-**	**-**	**-**
Total Tentative 2026 Capital Plan				**2,624,011.50**	***2026 Capital Approp.***	**1,972,760.00**	**(3,873,121.50)**	**500,000.00**	**(18,650.00)**	**(1,500.00)**
				(3,873,121.50)	2025 Capital Approp.		(1,355,121.50)	500,000.00	(36,742.79)	(121,250.00)
				500,000.00	*Reserve Balance 2025.10.22*		5,312,101.00	518,731.00	546,030.00	739,363.00
				(18,650.00)	*Est. Balance 2023.12.31*		83,858.00	1,518,731.00	490,637.21	616,613.00
				(1,500.00)						
				(769,260.00)						

COUNTY OF TIOGA

FUND BALANCE WORKSHEET - GENERAL FUND

2026 BUDGET

GENERAL FUND ESTIMATED FUND BALANCE	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
Beginning Fund Balance January 1	$ 33,393,815	$ 41,068,170	$ 48,980,182	$ 48,680,313	$ 40,313,546
Add: YTD Revenues	$ 90,416,950	$ 92,438,084	$ 97,338,300	$ 77,536,381	$ -
Less: YTD Expense	$ 82,742,596	$ 84,526,072	$ 97,638,169	$ 71,217,601	$ -
Fund Balance Year to Date	**$ 41,068,170**	**$ 48,980,182**	**$ 48,680,313**	**$ 54,999,093**	**$ 40,313,546**
Add: Estimated Revenues (Revised)	$ -	$ -	$ -	$ 16,630,327	$ 90,381,571
Less: Projected Expenses (Revised)	$ -	$ -	$ -	$ 31,315,874	$ 96,635,073
Estimated Fund Balance at Year End	**$ 41,068,170**	**$ 48,980,182**	**$ 48,680,313**	**$ 40,313,546**	**$ 34,060,043**

FUND BALANCE COMPOSITION	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
Nonspendable (Inventory, Prepaids 148000)	$ 708,116	$ 740,803	$ 978,732	$ 648,304	$ 648,304
Restricted (Reserve Funds)	$ 1,545,836	$ 1,748,028	$ 4,131,076	$ 4,097,727	$ 4,097,727
Committed (Amounts Restrained)	$ -	$ -	$ -	$ -	$ -
Unrestricted/Assigned (Appropriated/NY Budget)	$ -	$ -	$ -	$ 2,000	$ 6,253,503
Unrestricted/Unassigned (Unrestricted)	$ 38,814,218	$ 46,491,351	$ 43,570,505	$ 35,565,515	$ 23,060,509
Total Fund Balance Composition	**$ 41,068,170**	**$ 48,980,182**	**$ 48,680,313**	**$ 40,313,546**	**$ 34,060,043**

FUND BALANCE POLICY	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
Fiscal Year Budgeted Appropriations	$ 78,177,824	$ 80,471,132	$ 89,643,110	$ 92,313,092	$ 96,635,073
Low: 12%	$ 9,381,339	$ 9,656,536	$ 10,757,173	$ 11,077,571	$ 11,596,209
High: 28%	$ 21,889,791	$ 22,531,917	$ 25,100,071	$ 25,847,666	$ 27,057,821
Unrestricted/Assigned, Unappropriated (Unrestricted)	$ 38,814,218	$ 46,491,351	$ 43,570,505	$ 35,565,515	$ 23,060,509
Over(Under) High $ Fund Balance Policy	$ 16,924,427	$ 23,959,434	$ 18,470,434	$ 9,717,849	$ (3,997,311)
% of Budgeted Appropriations	22%	30%	21%	11%	-4%
% Over (Under) High $ Fund Balance	77%	106%	74%	38%	-15%

RESTRICTED FUND BALANCE (RESERVES)	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
388400 Reserve For Debt	$ 211,384	$ 211,384	$ 211,384	$ 211,384	$ 211,384
388900 Reserve STOP DWI	$ 12,213	$ 57,281	$ 69,324	$ 70,986	$ 70,986
388901 Reserve - Crime Proceeds (Restricted)	$ 695	$ 228	$ 24,685	$ 20,283	$ 20,283
388902 Reserve - Hotel/Motel (Tourism)	$ 116,515	$ 194,102	$ 271,466	$ 278,027	$ 278,027
388903 Reserve - E911	$ 811,042	$ 793,962	$ 2,376,353	$ 2,453,752	$ 2,453,752
388904 Reserve - Handicapped Parking Education	$ 1,034	$ 780	$ 767	$ 785	$ 785
388905 Reserve - Crime Proceeds (Unrestricted)	$ 7,295	$ 4,523	$ 61,069	$ 62,483	$ 62,483
388906 Reserve - Unemployment Insurance	$ 100,000	$ 100,000	$ 100,914	$ 103,353	$ 103,353
389901 Restricted - Opioid	$ 285,659	$ 385,767	$ 584,693	$ 584,693	$ 584,693
389902 Restricted - Opioid DR104	$ -	$ -	$ 430,422	$ 311,982	$ 311,982
Total Restricted Fund Balance	**$ 1,545,836**	**$ 1,748,028**	**$ 4,131,076**	**$ 4,097,727**	**$ 4,097,727**

Manage Excess Unrestricted Fund Balance

One-Shot Expenditures (Equipment & Capital Outlay)
Reduce Debt Principal (Payment of Debt - If Allowed)
Finance Reserve Funds (Specified by Resolution)
Reduce Property Taxes (Can be Unstable)

COUNTY OF TIOGA

FUND BALANCE WORKSHEET - CAPITAL FUND

2026 BUDGET

CAPITAL FUND ESTIMATED FUND BALANCE	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
Beginning Fund Balance January 1	$ 12,243,148	$ 16,568,876	$ 17,500,843	$ 26,014,371	$ 20,634,581
Add: YTD Revenues	$ 9,416,457	$ 11,979,456	$ 18,149,804	$ 2,992,421	$ -
Less: YTD Expense	$ 5,090,729	$ 11,047,489	$ 9,636,276	$ 5,901,943	$ -
Fund Balance to Date	**$ 16,568,876**	**$ 17,500,843**	**$ 26,014,371**	**$ 23,104,849**	**$ 20,634,581**
Add: Estimated Revenues (Revised)	$ -	$ -	$ -	$ 15,397,520	$ 4,153,760
Less: Projected Expenses (Revised)	$ -	$ -	$ -	$ 20,217,287	$ 6,777,772
Add: Estimated Revenues (ARPA)**	$ -	$ -	$ -	$ 1,336,386	$ -
Add: Committed Capital Fund Balance				$ 1,013,114	$ 3,393,272
Estimated Fund Balance at Year End	**$ 16,568,876**	**$ 17,500,843**	**$ 26,014,371**	**$ 20,634,581**	**$ 21,403,841**

FUND BALANCE COMPOSITION	12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
Nonspendable (Inventory, Prepaids 148000)	$ -	$ -	$ -	$ -	$ -
Restricted (Reserve Funds)	$ 9,131,561	$ 9,442,079	$ 18,044,519	$ 20,563,821	$ 16,157,436
Committed (Amounts Restrained)	$ -	$ -	$ -	$ -	$ 3,393,272
Unrestricted/Assigned (Appropriated/NY Budget)	$ 470,616	$ -	$ -	$ -	$ (769,260)
Unrestricted/Unassigned (Unrestricted)	$ 6,966,699	$ 8,058,764	$ 7,969,851	$ 70,760	$ 2,622,394
YTD Fund Balance Composition	**$ 16,568,876**	**$ 17,500,843**	**$ 26,014,371**	**$ 20,634,581**	**$ 21,403,841**

RESTRICTED FUND BALANCE*		12/31/2022	12/31/2023	12/31/2024	2025 YTD	2026 EST
387804	Capital Software Reserve	$ 279,825	$ 344,522	$ 747,670	$ 739,363	$ 616,613
387805	Capital Hardware Reserve	$ 214,095	$ 39,483	$ 550,667	$ 546,030	$ 490,637
387807	Capital Reserve (Public Land, Structures & Equipment)	$ 1,662,319	$ 18,158	$ 5,120,281	$ 5,312,101	$ 83,858
387808	Capital Financial Mgmt. System Reserve	$ 66,550	$ 67,030	$ 67,639	$ 67,963	$ 67,963
387809	Capital Communications Reserve	$ 4,305,522	$ 4,489,244	$ 4,605,332	$ 4,777,861	$ 4,777,861
387810	Capital Building SAC Reserve	$ 2,603,251	$ 4,483,643	$ 6,452,931	$ 8,601,771	$ 8,601,771
387811	Capital Building DPW Eq Reserve	$ -	$ -	$ 500,000	$ 518,731	$ 1,518,731
Total Restricted Fund Balance		**$ 9,131,561**	**$ 9,442,079**	**$ 18,044,519**	**$ 20,563,821**	**$ 16,157,436**

Manage Excess Unrestricted Fund Balance	2025 APPROP	2026 APPROP
One-Shot Expenditures (Equipment & Capital Outlay)	$ (121,250.00)	$ (1,500.00)
Reduce Debt Principal (Payment of Debt - If Allowed)	$ (36,742.79)	$ (18,650.00)
Finance Reserve Funds (Specified by Resolution)	$ (1,355,121.50)	$ (3,873,121.50)
Reduce Property Taxes (Can be Unstable)	$ -	$ -
	$ -	$ -
**ARPA Funds not included in Capital Fund Balance	$ -	$ -
	$ 500,000.00	$ 500,000.00
	$ (1,013,114.29)	$ (3,393,271.50)

COUNTY OF TIOGA
OBJECTS OF EXPENSE
2026 BUDGET

OBJECT OF EXPENSE	2025 ADOPTED	2026 TENTATIVE	$ Change	% Change
Personal Services	27,212,620	28,980,584	1,767,963	6.50%
Capital Equipment	3,317,230	5,428,632	2,111,401	63.65%
Interdepartmental	673,546	659,624	(13,922)	-2.07%
Contractual	50,170,484	51,240,385	1,069,900	2.13%
Debt Principal	545,000	570,000	25,000	4.59%
Debt Interest	250,110	210,900	(39,210)	-15.68%
Employee Benefits	16,869,187	18,490,721	1,621,535	9.61%
Interfund Transfers	4,254,556	3,699,460	(555,097)	-13.05%
TOTAL APPROPRIATIONS	**103,292,734**	**109,280,305**	**5,987,571**	**5.48%**

OBJECT OF REVENUE	2025 ADOPTED	2026 TENTATIVE	$ Change	% Change
Personal Services	(64,384,687)	(68,201,807)	(3,817,120)	5.93%
Interest, Income, Charges	(3,961,068)	(4,139,741)	(178,673)	4.51%
State Aid	(17,650,811)	(17,576,589)	74,222	-0.42%
Federal Aid	(6,745,700)	(6,807,680)	(61,980)	0.92%
Interfund Transfers	(4,254,556)	(3,699,460)	555,097	-13.05%
TOTAL REVENUES	**(96,996,822)**	**(100,425,276)**	**(3,428,454)**	**3.41%**

COUNTY OF TIOGA
REVENUE ANALYSIS WORKSHEET
2026 BUDGET

	2025 ADOPTED	2026 TENTATIVE	$ CHNG	% CHNG
Real Property Taxes	(26,887,599)	(27,450,883)	(563,284)	2.09%
Sales Tax	(26,800,000)	(30,000,000)	(3,200,000)	11.94%
PILOTS	(2,377,707)	(2,400,193)	(22,486)	0.95%
Occupancy Tax	(199,000)	(199,000)	-	0.00%
Departmental Fees	(8,120,381)	(8,151,731)	(31,350)	0.39%
Interest, Income & Charges	(3,961,068)	(4,139,741)	(178,673)	4.51%
State Aid	(16,150,811)	(15,826,589)	324,222	-2.01%
Casino Revenue	(1,500,000)	(1,750,000)	(250,000)	16.67%
Federal Aid	(6,745,700)	(6,807,680)	(61,980)	0.92%
Interfund Transfers	(4,254,556)	(3,699,460)	555,097	-13.05%
TOTAL EST REVENUE	**(96,996,822)**	**(100,425,276)**	**(3,428,454)**	**4%**

COUNTY OF TIOGA

SUMMARY OF PRELIMINARY BUDGETS BY FUND WORKSHEET

2026 BUDGET

2026 SUMMARY OF LEVEL 3 PRELIM BUDGETS BY FUNDS

FUND	FUND DESCRIPTION	APPROPRIATIONS	LESS: ESTIMATED REVENUES	LESS: REAL PROPERTY TAX	LESS: APPROPRIATED RESERVES	LESS: APPROPRIATED FUND BALANCE
A	General Fund	$ 96,635,073	$ (62,953,173)	$ (27,450,883)	$ -	$ (6,231,017)
CD	Federal Employment Programs	$ 276,226	$ (276,226)	$ -	$ -	$ -
CE	Community Development	$ -	$ -	$ -	$ -	$ -
CI	Liability Insurance Fund	$ 1,017,040	$ (1,017,040)	$ -	$ -	$ -
D	County Road Fund	$ 2,537,647	$ (2,537,647)	$ -	$ -	$ -
DM	Road Machinery	$ 951,298	$ (951,298)	$ -	$ -	$ -
H	Capital Fund	$ 6,777,772	$ (4,153,760)	$ -	$ (3,393,272)	$ 769,260
S	Workmans Comp Fund	$ 1,085,249	$ (1,085,249)	$ -	$ -	$ -
TOTALS		$ 109,280,305	$ (72,974,393)	$ (27,450,883)	$ (3,393,272)	$ (5,461,757)

2025 SUMMARY OF LEVEL 5 PRELIM BUDGETS BY FUNDS

FUND	FUND DESCRIPTION	APPROPRIATIONS	LESS: ESTIMATED REVENUES	LESS: REAL PROPERTY TAX	LESS: APPROPRIATED RESERVES	LESS: APPROPRIATED FUND BALANCE
A	General Fund	$ 92,277,207	$ (59,116,139)	$ (26,887,599)	$ -	$ (6,273,469)
CD	Federal Employment Programs	$ 277,890	$ (277,890)	$ -	$ -	$ -
CE	Community Development	$ -	$ -	$ -	$ -	$ -
CI	Liability Insurance Fund	$ 1,002,895	$ (1,002,895)	$ -	$ -	$ -
D	County Road Fund	$ 2,508,807	$ (2,508,807)	$ -	$ -	$ -
DM	Road Machinery	$ 975,807	$ (975,807)	$ -	$ -	$ -
H	Capital Fund	$ 5,246,447	$ (5,246,447)	$ -	$ -	$ -
S	Workmans Comp Fund	$ 981,238	$ (981,238)	$ -	$ -	$ -
TOTALS		$ 103,270,291	$ (70,109,223)	$ (26,887,599)	$ -	$ (6,273,469)

$ CHANGE 2026 FROM 2025

FUND	FUND DESCRIPTION	APPROPRIATIONS	LESS: ESTIMATED REVENUES	LESS: REAL PROPERTY TAX	LESS: APPROPRIATED RESERVES	LESS: APPROPRIATED FUND BALANCE
A	General Fund	$ 4,357,867	$ (3,837,034)	$ (563,284)	$ -	$ 42,452
CD	Federal Employment Programs	$ (1,664)	$ 1,664	$ -	$ -	$ -
CE	Community Development	$ -	$ -	$ -	$ -	$ -
CI	Liability Insurance Fund	$ 14,145	$ (14,145)	$ -	$ -	$ -
D	County Road Fund	$ 28,840	$ (28,840)	$ -	$ -	$ -
DM	Road Machinery	$ (24,509)	$ 24,509	$ -	$ -	$ -
H	Capital Fund	$ 1,531,324	$ 1,092,687	$ -	$ (3,393,272)	$ 769,260
S	Workmans Comp Fund	$ 104,011	$ (104,011)	$ -	$ -	$ -
TOTALS		$ 6,010,014	$ (2,865,170)	$ (563,284)	$ (3,393,272)	$ 811,712

COUNTY OF TIOGA

TAX CAP 5-YEAR ANALYSIS WORKSHEET

2026 BUDGET

	2022	2023	2024	2025	2026 EST
Real Property Tax Levy FYE 20XX**	$ 24,828,721	$ 25,238,754	$ 25,872,346	$ 26,176,389	$ 26,767,599
Tax Cap Reserve Offset	$ -	$ -	$ -	$ -	$ -
Total Tax Cap Reserve Amount	$ -	$ -	$ -	$ -	$ -
Tax Base Growth Factor	1.0032	1.0068	1.0056	1.0090	1.0045
Add: PILOT's Receivable (Prior Year)	$ 1,944,995	$ 2,031,478	$ 1,998,346	$ 2,279,500	$ 2,377,707
Tort Exclusion	$ -	$ -	$ -	$ -	$ -
Allowable Levy Growth Factor	1.0200	1.0200	1.0200	1.0200	1.0200
Less: PILOT's Receivable (Current Year)	$ 2,031,478	$ 1,998,346	$ 2,279,499	$ 2,377,707	$ 2,400,193
Available Carryover from FYE (Prior Year)	$ -	$ -	$ -	$ -	$ -
Tax Levy Before Adjustments(Exclusions)	**$ 25,358,754**	**$ 25,992,346**	**$ 26,296,389**	**$ 26,887,599**	**$ 27,450,883**
Costs Incurred from Transfer of Functions	$ -	$ -	$ -	$ -	$ -
Savings Realized from Transfer of Functions	$ -	$ -	$ -	$ -	$ -
Total Adjustments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Tax Levy Limit, Adjusted for Transfer of Local Gov. Functions	**$ 25,358,754**	**$ 25,992,346**	**$ 26,296,389**	**$ 26,887,599**	**$ 27,450,883**
Tort Exclusion	$ -	$ -	$ -	$ -	$ -
Teachers Retirement System Exclusion	$ -	$ -	$ -	$ -	$ -
Employees Retirement System Exclusion	$ -	$ -	$ -	$ -	$ -
Police & Fire Retirement System Exclusion	$ -	$ -	$ -	$ -	$ -
Total Exclusions	$ -	$ -	$ -	$ -	$ -
FYE 20XX Tax Levy Limit, Adjustment for Exclusions	**$ 25,358,754**	**$ 25,992,346**	**$ 26,296,389**	**$ 26,887,599**	**$ 27,450,883**
Total Tax Cap Reserve amt used to Reduce FYE 20XX Levy	$ -	$ -	$ -	$ -	$ -
FYE 20XX Proposed Levy, Net of Reserve	**$ 25,358,754**	**$ 25,992,346**	**$ 26,296,389**	**$ 26,887,599**	**$ 27,450,883**
Difference Between Tax Levy Limit & Proposed Levy	$ -	$ -	$ -	$ -	$ -
Do you plan to override the Tax Cap for FYE 20XX?	No	No	No	No	No
$ Increase in Proposed Tax Levy	$ 410,033	$ 633,593	$ 304,043	$ 591,210	$ 563,283
PROPOSED TAX CAP % CHANGE	1.64%	2.50%	1.17%	2.25%	2.09%
CARRYOVER LIMIT 1.5%**	$ 380,381	$ 389,885	$ 394,446	$ 403,314	$ 411,763

***Less: $120k Richford Sales Tax Offset*

**Reduce by Sales Tax Offset for Towns & Villages*

***Amount available for carryover if $ increase isn't utilized*

Increase Analysis (w/o Override)

2.09%	**563,283**	**$ 27,450,883**
1.75%	**470,533**	**$ 27,358,132**
1.50%	**403,314**	**$ 27,290,913**
1.25%	**336,095**	**$ 27,223,694**
1.00%	**268,876**	**$ 27,156,475**