

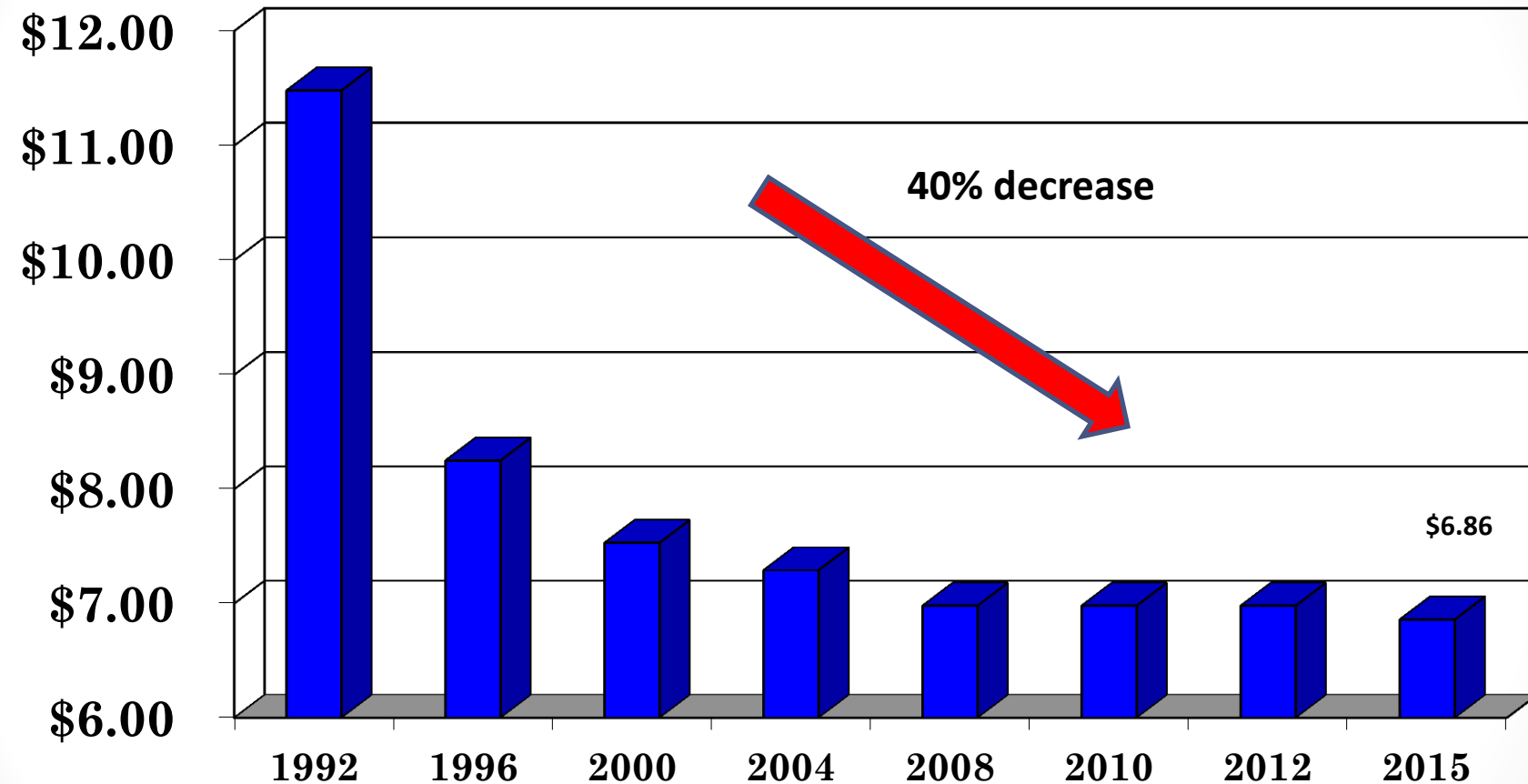


**Chemung County**  
**2015 Budget**

# *How our local property taxes are spent.*

	PROGRAM LOCAL COST	% OF PROPERTY TAX LEVY
Total 2115 County Property Tax Levy	28,892,515	
<b><u>STATE MANDATED PROGRAM:</u></b>		
Medicaid	21,093,841	73%
Welfare (Temporary Assistance & Safety Net)	1,988,000	6.9%
Child Welfare	3,419,426	11.8%
Pre K and Early Intervention	763,772	2.6%
Other Programs (Indigent Defense, Probation, Youth Detention, and Pension costs)	11,743,313	40.6%
<b>TOTAL LOCAL COST OF STATE MANDATED PROGRAMS</b>	<b>39,008,352</b>	<b>135%</b>
<b>Shortfall to be paid with local sales tax dollars</b>	<b><u><u>-10,115,837</u></u></b>	<b>or 26% of our sales tax receipts</b>

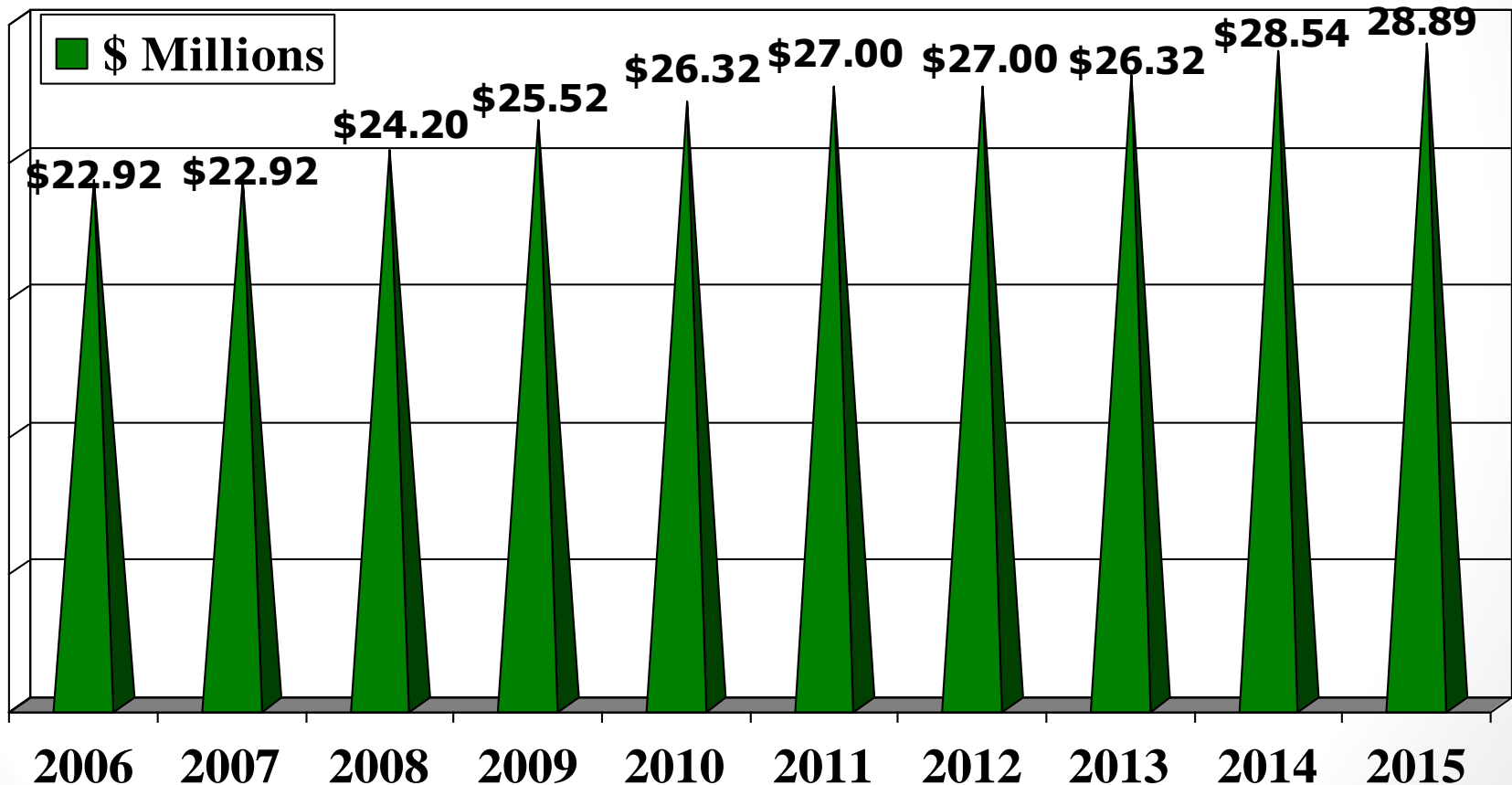
# Tax Rate Comparison 1992 -2015



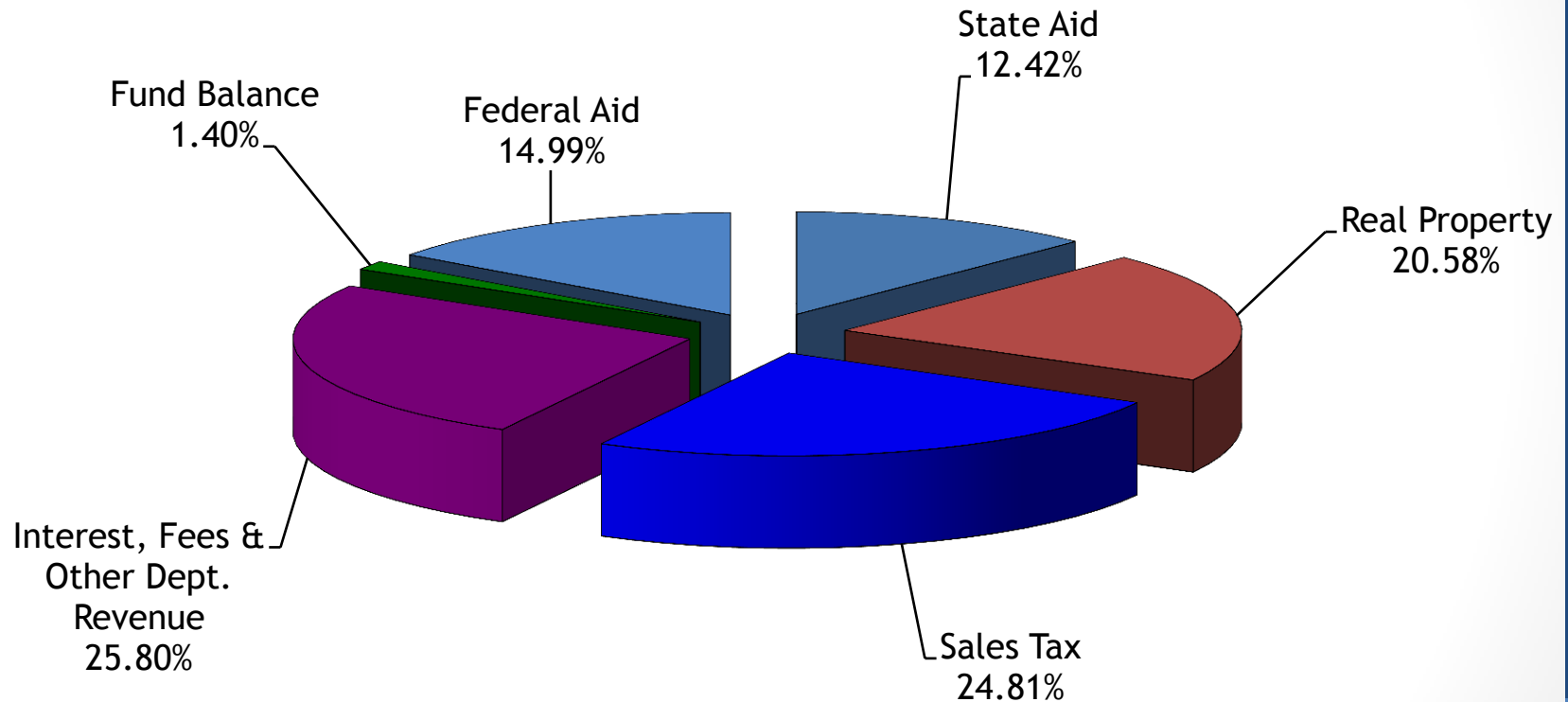
A 40% decrease from \$11.48 in 1992 to \$6.86 in 2014 in full value tax rates with the Library costs removed from all figures. Decrease to \$6.86 required to stay within New York State tax cap.

2015 is 10<sup>th</sup> straight year with no tax increase.

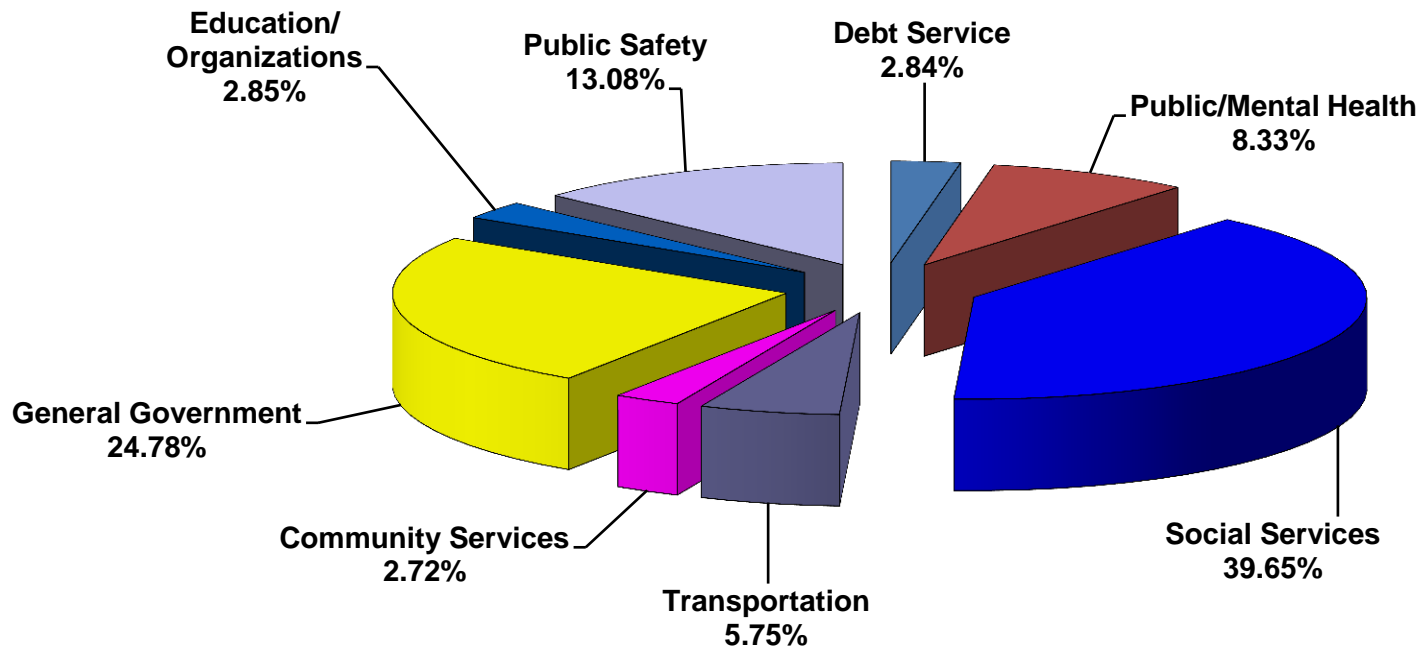
# *Chemung County Real Property Tax Levy 2006-2015*



# ***Chemung County: Where The Money Comes From – General Fund 2015***



# ***Chemung County: Where the Money Goes – General Fund 2015***



**Community Services = Elections/Veterans/Aging/Planning/Human Relations**

**Education/Organization = Community College/Museum/Historical Soc./Coop. Ext.**

**Public Safety = Emergency 911/Sheriff/Jail/Probation/Emergency Management**

# Chemung County Sales Tax Revenue 2006-2015\*\*

In Millions

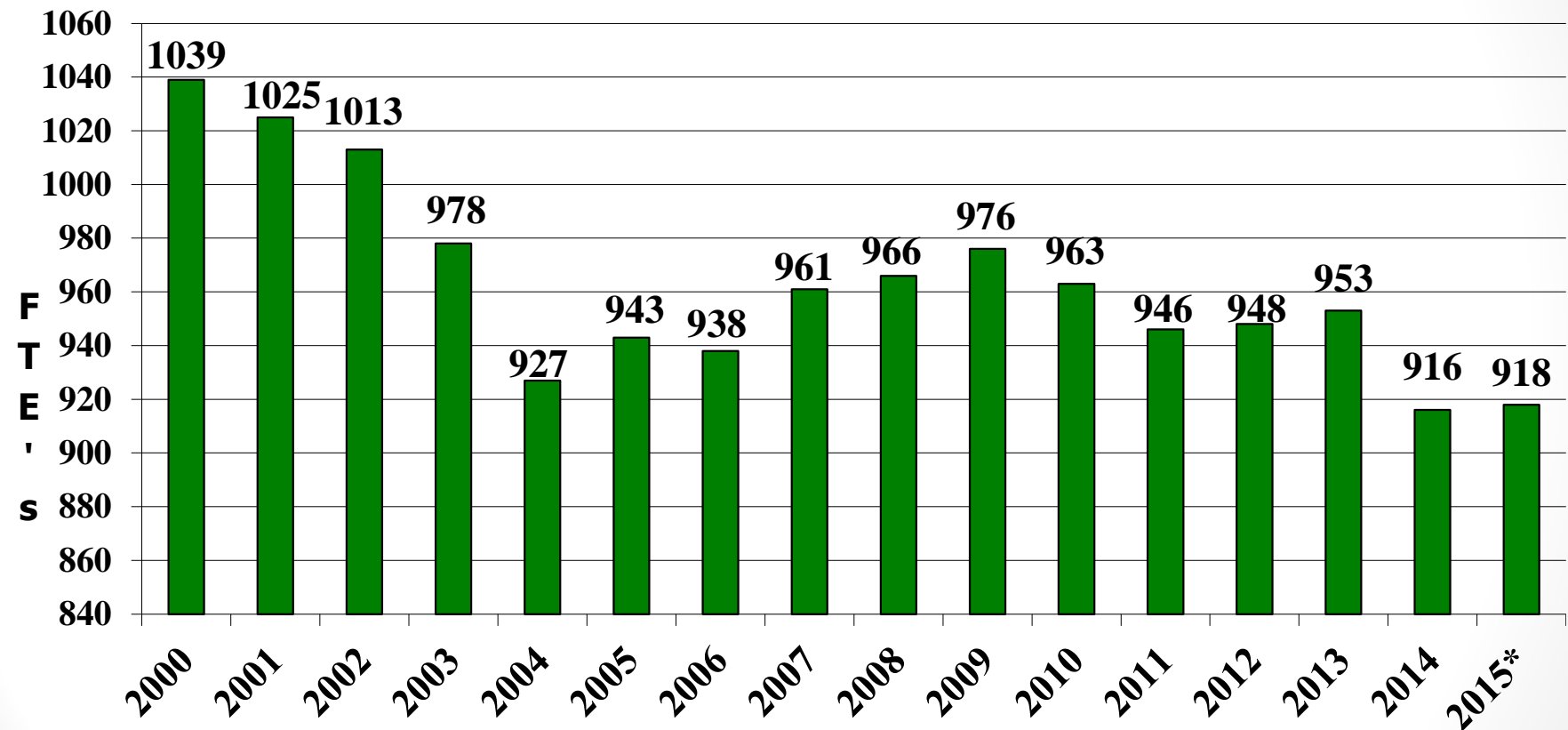


## County Portion

\* 2014 Projected

\*\* 2015 Budgeted includes sales tax formula change revenue of \$3.2 million

# Chemung County Personnel Count 2000-2015



\*Includes FTE's added per State requirements and Elmira City Schools Resource Officers. These positions are all fully funded from outside sources.



***2015 Personnel Count – 918 FTE's  
with a payroll of \$49,017,001***

*The budget provides for \$300,000 in  
payroll turnover saving as a  
result of turnover and attrition.*

*In 2014, the County renegotiated  
wage schedules, eliminating  
salary steps which will have a  
positive impact on controlling  
wage increases in future budgets.*

# ***Fund Balance***



- *2013 Fund Balance - \$30,548,204*
- *2014 Budget utilized \$2.2 million of fund balance.*
- *2015 Budget projecting \$2.3 million deficit resulting in the fund balance by the end of the year at approximately \$26.3 million.*

*(Note: 2015 IGT payment would require additional \$1.9 local share match reducing fund balance to \$24.4 million.)*

# ***Operational Modifications and Financial Restructuring Plan***

- *Changes to Health Insurance*
- *Consolidation of Departments*
- *Renegotiating of wage schedules, elimination of steps*
- *Privatization of the Management of the Landfill*
- *Programmatic Changes in our Human Services Programs*
- *Sales Tax Formula Change takes effect in 2015*
- *Operational Changes at the Chemung County Nursing Facility*

***Shared Services and  
Tax Stabilization  
Incentive Program***