How our local property taxes are spent.

<table>
<thead>
<tr>
<th>STATE MANDATED PROGRAM:</th>
<th>PROGRAM LOCAL COST</th>
<th>% OF PROPERTY TAX LEVY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medicaid</td>
<td>21,158,927</td>
<td>74.1%</td>
</tr>
<tr>
<td>Welfare (Temporary Assistance &amp; Safety Net)</td>
<td>1,917,000</td>
<td>6.7%</td>
</tr>
<tr>
<td>Child Welfare</td>
<td>1,599,500</td>
<td>5.6%</td>
</tr>
<tr>
<td>Pre K and Early Intervention</td>
<td>990,500</td>
<td>3.5%</td>
</tr>
<tr>
<td>Other Programs (Indigent Defense, Probation, Youth Detention, and Pension costs)</td>
<td>12,003,699</td>
<td>42.1%</td>
</tr>
<tr>
<td><strong>TOTAL LOCAL COST OF STATE MANDATED PROGRAMS</strong></td>
<td><strong>37,669,626</strong></td>
<td><strong>132%</strong></td>
</tr>
</tbody>
</table>

Shortfall to be paid with local sales tax dollars

-9,129,306 or 26% of our sales tax receipts
A 42% decrease from $11.48 in 1992 to $6.98 in 2008 in full value tax rates with the Library costs removed from all figures. **2014 is 9th straight year with no tax increase.**
Chemung County Real Property
Tax Levy 2006-2014

$ Millions

2006 2007 2008 2009 2010 2011 2012 2013 2014

$22.92 $22.92 $24.20 $25.52 $26.32 $27.00 $27.00 $26.32 $28.54
Chemung County: Where The Money Comes From – General Fund 2014

- Sales Tax: 22.24%
- Real Property: 20.14%
- Federal Aid: 14.47%
- State Aid: 12.06%
- Interest, Fees & Other Dept. Revenue: 28.33%
- Fund Balance: 2.76%
Chemung County: Where the Money Goes –
General Fund 2014

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 2006-2014**

In Millions

County Portion

*2014 Projected

** 2014 Budgeted
*Projected year end 2014 of **896** FTE’s will be lowest in last 13 years.
2014 Personnel Count – 916 FTE’s with a payroll of $47,368,020, a decrease of 38 positions from the 2013 budget.

The budget provides for $400,000 in payroll turnover saving as a result of turnover and attrition with a goal of 896 FTE’s by year end.
Fund Balance

2013 Fund Balance - $30,548,204

2014 Budget will utilize $4.3 million or 14% of our total fund reserve to balance the spending plan.
Operational Modifications and Financial Restructuring Plan

- Changes to Health Insurance
- Consolidation of Departments
- Reductions in Workforce
- Privatization of the Management of the Landfill
- Programmatic Changes in our Human Services Programs
- Sales Tax Formula Change
- Operational Changes at the Chemung County Nursing Facility