How our local property taxes are spent.

Total 2115 County Property Tax Levy  

<table>
<thead>
<tr>
<th>PROGRAM</th>
<th>LOCAL COST</th>
<th>% OF PROPERTY TAX LEVY</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>STATE MANDATED PROGRAM:</strong></td>
<td></td>
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<tr>
<td>Medicaid</td>
<td>21,093,841</td>
<td>73%</td>
</tr>
<tr>
<td>Welfare (Temporary Assistance &amp; Safety Net)</td>
<td>1,988,000</td>
<td>6.9%</td>
</tr>
<tr>
<td>Child Welfare</td>
<td>3,419,426</td>
<td>11.8%</td>
</tr>
<tr>
<td>Pre K and Early Intervention</td>
<td>763,772</td>
<td>2.6%</td>
</tr>
<tr>
<td>Other Programs (Indigent Defense, Probation, Youth Detention, and Pension costs)</td>
<td>11,743,313</td>
<td>40.6%</td>
</tr>
<tr>
<td><strong>TOTAL LOCAL COST OF STATE MANDATED PROGRAMS</strong></td>
<td><strong>39,008,352</strong></td>
<td><strong>135%</strong></td>
</tr>
</tbody>
</table>

Shortfall to be paid with local sales tax dollars  

-10,115,837 or 26% of our sales tax receipts
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 10th straight year with no tax increase.
Chemung County Real Property
Tax Levy 2006-2015
Chemung County: Where The Money Comes From – General Fund 2015

- State Aid: 12.42%
- Real Property: 20.58%
- Sales Tax: 24.81%
- Federal Aid: 14.99%
- Interest, Fees & Other Dept. Revenue: 25.80%
- Fund Balance: 1.40%
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**

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