Chemung County

2016 Budget
How our local property taxes are spent.

<table>
<thead>
<tr>
<th>Program Description</th>
<th>Local Cost</th>
<th>% of Property Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total 2116 County Property Tax Levy</td>
<td>29,012,588</td>
<td></td>
</tr>
</tbody>
</table>

**STATE MANDATED PROGRAM:**

<table>
<thead>
<tr>
<th>Program Description</th>
<th>Local Cost</th>
<th>% of Property Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medicaid</td>
<td>19,873,095</td>
<td>68%</td>
</tr>
<tr>
<td>Welfare (Temporary Assistance &amp; Safety Net)</td>
<td>1,917,000</td>
<td>7%</td>
</tr>
<tr>
<td>Child Welfare</td>
<td>3,385,016</td>
<td>12%</td>
</tr>
<tr>
<td>Pre K and Early Intervention</td>
<td>931,925</td>
<td>3%</td>
</tr>
<tr>
<td>Other Programs (Indigent Defense, Probation, Youth</td>
<td>11,650,569</td>
<td>40%</td>
</tr>
<tr>
<td>Detention, and Pension costs)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL LOCAL COST OF STATE MANDATED PROGRAMS</strong></td>
<td><strong>37,757,605</strong></td>
<td><strong>130%</strong></td>
</tr>
</tbody>
</table>

Shortfall to be paid with local sales tax dollars: \(-8,745,017\) or 21% of our sales tax receipts
A 40% decrease from $11.48 in 1992 to $6.86 in 2016 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\textsuperscript{th} straight year with no tax increase.
Chemung County Real Property Tax Levy 2007-2016

$ Millions

$22.92 $24.20 $25.52 $26.32 $27.00 $27.00 $27.48 $28.54 $28.89 $29.01

Chemung County: Where The Money Comes From – General Fund 2016

- State Aid: 12.82%
- Real Property: 20.77%
- Sales Tax: 25.72%
- Federal Aid: 14.43%
- Interest, Fees & Other Dept. Revenue: 25.11%
- Fund Balance: 1.15%
Chemung County: Where the Money Goes – General Fund 2016

- General Government: 25.02%
- Social Services: 38.58%
- Transportation: 6.15%
- Education/Organization: 2.42%
- Community Services: 2.82%
- Public Safety: 13.41%
- Debt Service: 3.02%
- Public/Mental Health: 8.58%

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 2006-2016**

* County Portion

- 2015 Projected – includes sales tax formula change revenue of $3.2 million
- 2016 Budgeted includes sales tax formula change revenue of $1.17 million
Chemung County Personnel Count
2000-2016

*Includes 20 new City of Elmira DPW workers who became County employees
2016 Personnel Count – 938 FTE’s with a payroll of $51,155,612. This number includes 20 new City of Elmira DPW employees who became County employees.

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

- 2015 Budget will utilize approximately $500,000 of fund balance. Year-end fund balance $26.9 million.
- 2016 Budget projects using $1.8 million fund balance by the end of the year. Remaining fund balance will be $25.1 million or 15.9% of expenditures.
Shared Services and Tax Stabilization Incentive Program