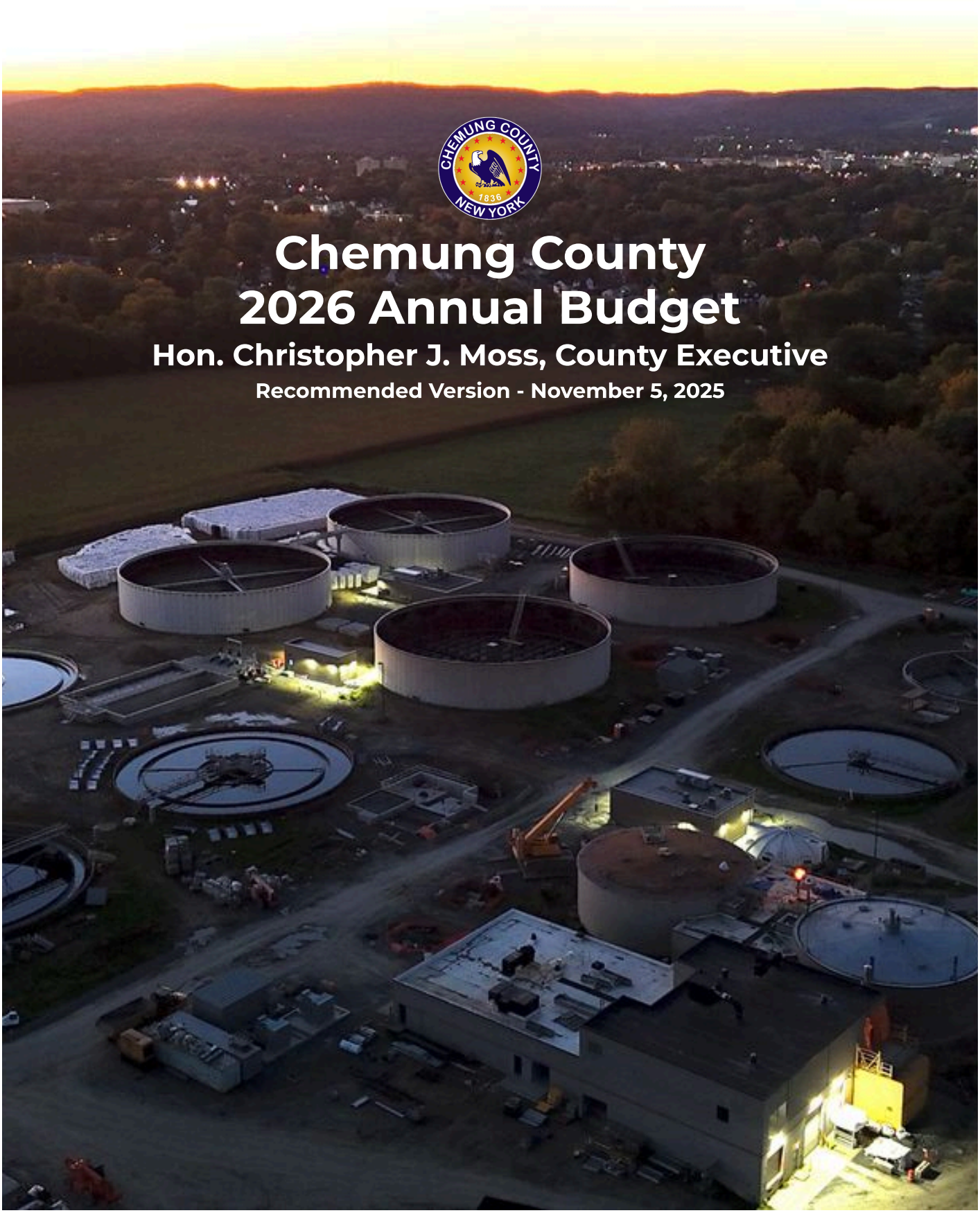


Chemung County
2026 Annual Budget

Hon. Christopher J. Moss, County Executive

Recommended Version - November 5, 2025

TABLE OF CONTENTS

Introduction **6**
- Transmittal Letter 7
- History of the County 10
- Demographics 11
- Organizational Structure 16
- Fund Structure 17
- Budget Process 19
- County Legislature 22
- Financial Policies 24
  - Fund Balance Management 25
  - Tax Stabilization Reserve 30
  - Investment Policy 33

Budget Overview **39**
- Reader's Guide 40
- Budget Highlights 41
- Equipment Account Detail 47
- Contract Account Detail 53
- Personnel Information 63
  - Personnel Charts 64
  - Personnel Roster 70

Funds Summary **87**
- Funds Summary Overview 88
- (A) GENERAL FUND 109
- (D) COUNTY ROAD 125
- (DM) ROAD MACHINERY 132
- (G) SEWER DISTRICT #1 138
- (G) ELMIRA SEWER DISTRICT 146
- (CL) SOLID WASTE 154
- (S) WORKER'S COMPENSATION 161
- (M) HEALTH INSURANCE 168
- (M) SELF INSURANCE FUND 174
- (H) CAPITAL PROJECTS FUND 177
- (EF) NURSING FACILITY 184
- (EA) AIRPORT 193

Departments Summary **202**
- Aging & Long Term Care 203
- Board of Elections 210
- Budget & Research 216
- Buildings & Grounds 219
- Central Services 226
- County Clerk 233
- County Executive 239
- District Attorney 242

Elmira/Corning Regional Airport . . . 248
Emergency Management . . . 255
Human Relations . . . 261
Human Services (DSS) . . . 266
Information Technology . . . 281
Law . . . 288
Legislature . . . 293
Nursing Facility . . . 296
Personnel . . . 304
Planning . . . 309
Probation . . . 316
Public Advocate . . . 322
Public Defender . . . 327
Public Health . . . 333
Public Information . . . 342
Public Works (DPW) . . . 347
Purchasing . . . 354
Real Property Tax . . . 359
Sewer Districts . . . 365
Sheriff's Office . . . 375
Stop DWI . . . 384
Solid Waste . . . 389
Treasurer's Office . . . 394
Veteran Affairs . . . 400
Weights & Measures . . . 405
Youth Bureau . . . 408
Funding Sources Overview . . . 416
Sales Tax . . . 417
Real Property Taxes . . . 418
Tax Levy - General Fund . . . 421
Tax Levy - Sewer District . . . 423
Tax Levy - Community College . . . 425
Property Tax Supplemental . . . 427
Federal Revenue Sources . . . 435
State Revenue Sources . . . 438
Interest Earnings . . . 442
Hotel/Motel Occupancy Tax . . . 444
Gaming Revenue . . . 446
Tobacco Settlement Revenue . . . 448
Appropriated Fund Balance . . . 450
Debt Services Overview . . . 452
Debt Service Summary . . . 453
Debt By Type . . . 454
Capital Improvement Plan . . . 457
Capital Overview . . . 458
One Year Plan . . . 459
Multi-Year Plan . . . 461
Departments . . . 463
Funding Sources . . . 467

Capital Projects **471**
Capital Projects Overview 472
AIRPORT 473
Capital Needs Assessment - Airport 474
De-Icer Trailer 1,100 Gallon 476
Pave Airport Main Drive 478
BUILDING DEPARTMENT 481
150 Lake St HVAC Phase 2 482
150 Lake Street - Exterior Building Repair 484
Capital Needs Assessment - B&G 486
Youth Bureau Roof Replacement 487
BUS OPERATIONS 489
Low Floor Transit Bus 2026 - 1 490
Low Floor Transit Bus 2026 - 2 492
COMPOSTING 494
Capital Needs Assessment - Composting 495
COUNTY CLERK 497
IQS Proposal to Re-Index Land Records 498
ELMIRA SEWER DISTRICT 501
2026 ESD - Self-Leveling Manholes 502
2026 ESD - Sewer Collection System Linings (Mains & Manholes) 504
2026 Regional WWTP Sludge Truck Replacement 506
Capital Needs Assessment - ESD 508
Equipment Trailer (ESD) 509
ESD - Forklift for Pole Barn 511
ESD Hauler Access Station 513
Luce Street CSO Headwall and Flap Gate Replacement 515
EMERGENCY MANAGEMENT 517
Fire Training Facility 518
FLOOD/EROSION CNTRL (STORMWATER) 520
Catch Basin Mapping Grant 521
HIGHWAY 523
Bridge & Culvert Maintenance (Local) 525
Bridge and Culvert Construction Program (Local) 527
Capital Needs Assessment - Highway 529
Guiderail Replacements and Improvements (Local) 531
Highway Maintenance and Operations (Local) 533
Highway Preservation (Local) 535
Highway Reconstruction (Local) 537
PIN 6755.69 County Road 3 (Wyncoop Creek Rd) over Baker Creek Culvert Replacement (B 539
PIN 6755.70 County Road 29 (Dry Run Rd) over Dry Run Creek Culvert Replacement (BNY4 541
PIN 6755.82 Benjamin Rd over Newtown Creek Bridge Replacement 543
PIN 6755.83 County Road 54 (Jackson Hollow) over Jackson Creek (BNY 5) 545
PIN 6755.87 County Road 41 (Federal Rd) over Tributary to Baldwin Creek Culvert Repl 547
NURSING FACILITY 549
Boiler upgrades & engineering fees (HD Portion) 550
Boiler upgrades & engineering fees (NF portion) 552
Capital Needs Assessment - NF 554
Door/Door frame repairs (back kitchen double doors) 555

Door/Door frame repairs (dishwasher room) ... 557
Fire Escape rebuild/repair engineering costs ... 558
Overhead door ... 559
Roll in Refrigerator for Kitchen ... 560
Tilt Skillet ... 562
Tractor (mowing/snow removal) ... 564
Washer ... 566
PLANNING BOARD/ECTC ... 568
Capital Needs Assessment - Planning/ECTC ... 569
ROAD MACHINERY ... 570
Blower Attachment for Boom Mower ... 571
Capital Needs Assessment - Road Machinery ... 573
REPLACE 10-WHEEL PLOW - UNIT #47 ... 574
REPLACE LIVE-BOTTOM TRAILER - UNIT #100 ... 576
Replace Street Sweeper Debris Body - Unit #97 ... 578
SEWER DISTRICT #1 ... 580
2026 SD1 - Self-Leveling Manholes ... 581
2026 SD1 - Sewer Collection System Linings (Mains & Manholes) ... 583
Capital Needs Assessment - SD#1 ... 585
Equipment Trailer (SD1) ... 586
SD1 - Forklift for Pole Barn ... 588
Appendix ... **590**
Glossary ... 591

Introduction Section

2026 Budget Transmittal Letter

Office of the Executive
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November 5, 2025

Honorable Mark Margeson, Chairman
Chemung County Legislature
203 Lake Street, P.O. Box 588
Elmira, NY 14902-0588

Dear Chairman Margeson and Members of the Chemung County Legislature:

In accordance with Section 503 of the Chemung County Charter, I hereby submit for your review and consideration the proposed financial plan for the County of Chemung for the 2026 calendar year. This plan includes both the Operating Budget and the tentative Capital Plan.

Tax Levy and Fund Balance
The proposed 2026 spending plan includes a general fund tax levy of $31,142,232, which is 2.76% higher than the 2025 general fund levy of $30,307,200. The proposed 2026 full value tax rate of $4.76/1000 is 3.2% lower than the 2025 full value tax rate of $4.92/1000.

To balance the budget, an appropriation of $2,467,043 from the County's Unassigned Fund Balance is required. Additionally, the 2026 plan proposes to use $2,500,000 from the Tax Stabilization and Contingency Reserve Fund. Sales Tax remains a critical source of revenue for Chemung County, and the Sales Tax estimate for 2026 is based on 2025 receipts and historical trends. We will continue to monitor sales tax revenue performance closely and recommend adjustments where necessary.

With this budget, the goal is to continue to provide a consistent level of quality services to County residents, while minimizing both the tax levy increase and use of fund balance. Drawing on reserves to balance annual operating costs is not sustainable over the long term, so a balanced approach is presented with this plan. Beyond 2026, continued caution and conservatism will be necessary to maintain services and county reserves while unfunded state mandates, rising wages, and inflation will continue to burden taxpayers.

Fiscal Uncertainty of Federal and State Policy

As we move into 2026, Chemung County faces several fiscal challenges beyond our control. New York State continues to increase unfunded mandates, particularly in social services, thereby increasing the local share costs borne directly by our taxpayers. At the same time, federal reimbursements for mandated programs have diminished. This combination places pressure on the County budget and limits our ability to address all needs without increasing local property taxes. We must remain cautious and monitor both federal and state mandates and reimbursements, as they could impose additional financial burdens on taxpayers.

Sewer District Consolidation Infrastructure Project

Scheduled for completion in December 2026, the Sewer District Consolidation project continues to move forward on schedule. This $275 million infrastructure project is the largest municipal project in Chemung County's history, merging two aging wastewater treatment facilities into one at the Milton Steet plant. The project's goals are to improve water quality, comply with environmental regulations, and eliminate overflows by modernizing and expanding the Milton Street plant while decommissioning the Lake Street plant. The project is being managed by the Executive Director of Sewer Districts, Alexandra Rennie, who has done an outstanding job ensuring the project remains on track despite significant cost pressures. This project was initially estimated at $160 million prior to the COVID-19 pandemic, but supply chain disruptions, inflation, and regulatory requirements have increased project costs substantially. While sewer users have experienced rate increases to help finance the unfunded costs of this project, the long-term benefit will be a modern, compliant, and sustainable wastewater system that protects public health and supports future economic growth.

Homelessness Commission

In September 2024, pursuant to Article III, Section 302(e) of the Chemung County Charter, I established the Temporary Advisory Committee to address Homelessness in Chemung County. The ten-member committee was tasked with reviewing and developing strategies to prevent homelessness, improving public awareness of existing programs, and recommending ways to expand services across Chemung County. Under the leadership of Commissioner of Social Services Mindy Banfield as Chairperson, the committee brought together representatives from Catholic Charities, AIM, His Haven, the City of Elmira, the Elmira City School District, and several County departments. The creation of this committee demonstrates the County's proactive approach to addressing homelessness through collaboration and education, setting the foundation for a long-term commitment to community solutions. This year, the Chemung County Homelessness Commission made progress addressing one of the most urgent challenges facing our community. Accomplishments of the committee this year include:

- Expanding coordination between local service providers and housing agencies
- Increasing access to transitional housing for individuals and families in need
- Enhancing outreach efforts to connect at-risk residents with services earlier

The Commission's work is ongoing, and additional recommendations will be implemented in 2026 to improve prevention and support programs.

Capital Projects and Infrastructure

Beyond the Sewer District Consolidation project, the 2026 Capital Plan includes continued investment in County facilities, transportation, and public safety. These capital plans include new mass transit buses, upgrades to training resources for all Fire Departments, and digitization of County Clerk records. These investments allow the County to maintain core services, support economic development, and ensure that our facilities remain safe, functional, and efficient for our employees and residents.

In 2023, the County Legislature approved the purchase of the former HSBC Building at 150 Lake Street in Elmira. Since that time, multiple departments have successfully relocated to the facility, including the District Attorney's Office, the Office of Emergency Management, and the Planning Department. Renovations have continued throughout 2024 and 2025, with county crews completing much of the work under the direction of the Superintendent of Buildings and Grounds, then Don Bishop, and now Jason Coleman. The 2026 Capital Plan includes funding for continued improvements to the first floor and other public areas of the 150 Lake building. When fully complete, the 150 Lake Street facility will serve as a central hub for public safety, planning, and administrative operations, providing long-term savings and efficiency for the County.

In recent years, Chemung County has also made great strides in broadband expansion and workforce development initiatives. These programs strengthen our communities while ensuring that smaller towns and villages have the resources to meet their infrastructure and service needs.

Future Challenges

The challenges facing counties across New York State are not unique to Chemung. Rising costs, unfunded mandates, staff shortages, and revenue uncertainty will continue to test our ability to manage operations and budgets well beyond 2026. Despite these challenges, our team of dedicated County employees continues to forge ahead with new strategies and initiatives to better serve Chemung County residents, and my office will continue to ensure that Chemung County remains in solid financial position with conservative fiscal management.

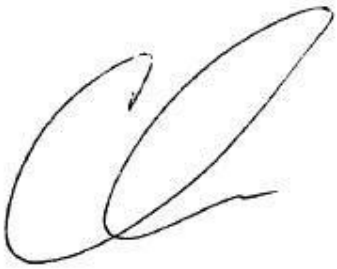
Closing Remarks

I want to extend gratitude to members of my Executive staff, their tireless efforts and dedication throughout the year ensures that Chemung County operates smoothly and effectively:

Matthew Fogarty, Deputy Budget Director
Kevin Adams, Public Information Director
Tricia Wise, Purchasing Director
Steve Hoover, Comptroller
Taylor Lance, Deputy Director of Personnel
Amy Wagner, Senior Personnel Technician
Yvonne Drake, Coordinator of Employee Benefits
Betsy Keenan, Administrative Assistant – Planning
Jeanette Capece, Administrative Assistant
Lorraine Lambert, Administrative Assistant

I would also like to thank Deputy Executive Jennifer Furman and Director of Budget and Research Rejean Archambeault for their leadership in preparing this year's spending plan. Their hard work and expertise were critical in assembling the 2026 budget proposal. Finally, I want to acknowledge the Chemung County Legislature for its ongoing collaboration. Working together, we can continue to provide essential services, invest in infrastructure, and uphold the fiscal responsibility our taxpayers expect.

Respectfully submitted,



Christopher J. Moss
Chemung County Executive

History of County

Chemung County is situated on the New York-Pennsylvania border in an area known as the Southern Tier of New York State. It is almost mid-center (east-west) in New York State and is approximately 90 miles south-southwest of Syracuse, NY, and about 195 miles southwest of the city of Albany, the State's capital. The County encompasses a land area of 412 square miles, consisting of a hilly region drained by the Chemung River (which bisects the county roughly north-south) and its tributaries. The City of Elmira is the County Seat.

The Elmira-Chemung County metropolitan area is a gateway to the Finger Lakes region and is one of the focal points of industry, business, and recreation in the "Southern Tier," which also includes neighboring New York counties Steuben, Schuyler, and Tioga. We are also known as the "Soaring Capital of America" due to the fact that Harris Hill has been hosting national soaring (sailplane) competitions since 1930.

The first permanent settlements in Chemung County were made between 1787 and 1800 and occurred in Big Flats, Elmira, Southport, Van Etten, and Veteran. In 1836, the County was officially formed from a portion of Tioga County. By 1867, it had eleven towns: Catlin, Veteran, Big Flats, Horseheads, Erin, Van Etten, Elmira, Baldwin, Southport, Ashland, and Chemung.

In 1974, Chemung County adopted the charter form of government. The charter provides for an independently elected Executive and Legislature. Under the County Charter, the County is divided into 15 legislative districts, with an elected legislator representing each district. The County Executive and each Legislator are elected to four-year terms.

The County Treasurer is the Chief Fiscal Officer of the County. The County Treasurer is independently elected and serves a four-year term. Under the County Charter, the Treasurer is responsible for the administration of the County's financial affairs other than the budget. The Treasurer's responsibilities include collecting and distributing county funds, managing and investing surplus funds, issuing debt, maintaining accounts and records, and preparing financial reports including the annual financial statements.

The County provides its residents with extensive services, including education, public safety, transportation, health, economic opportunity and development, culture and recreation, home and community services, and general administrative support.

Demographics

Population

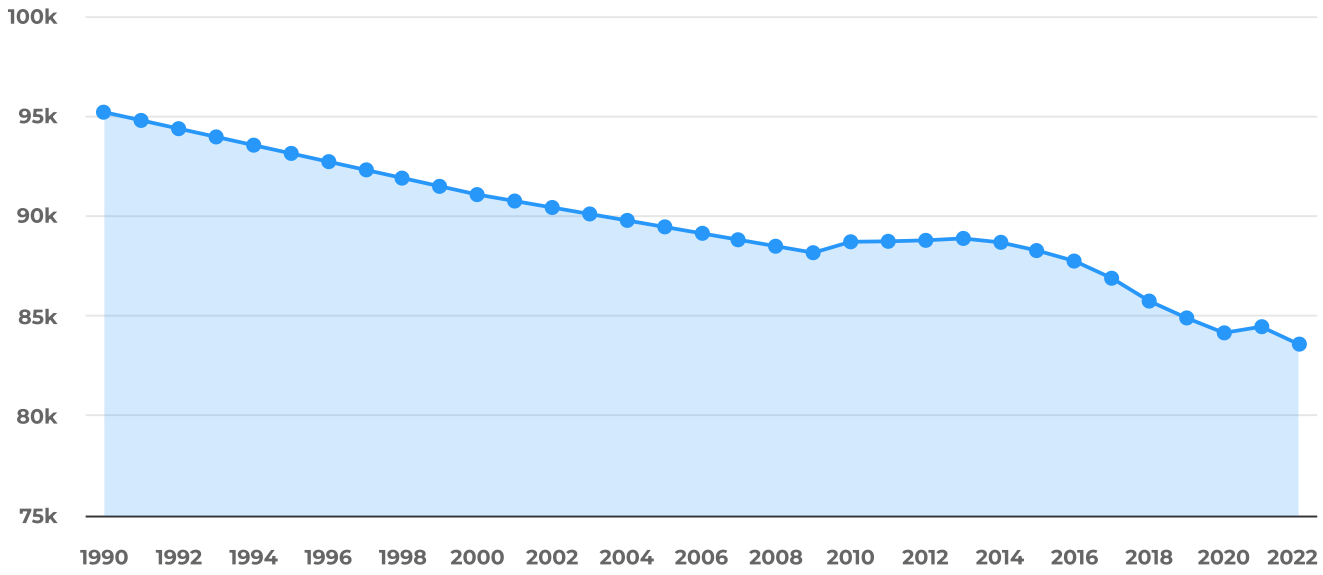
TOTAL POPULATION

83,584

-1.03%
vs. 2021

GROWTH RANK

54 out of **63** Counties in New York



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

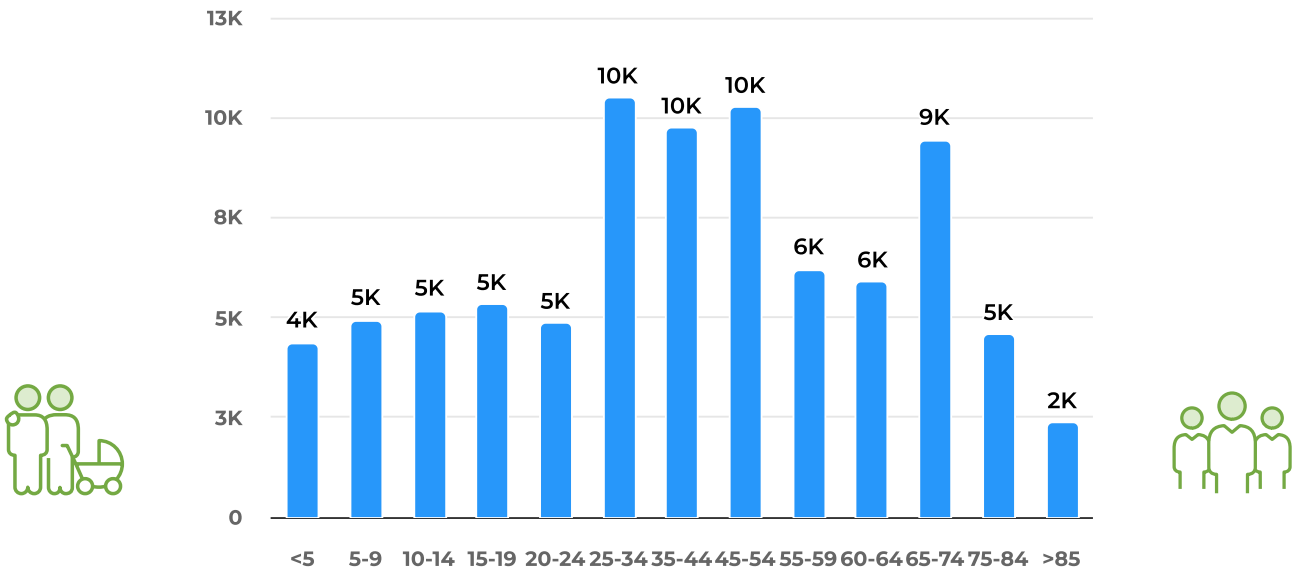
DAYTIME POPULATION

84,564

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

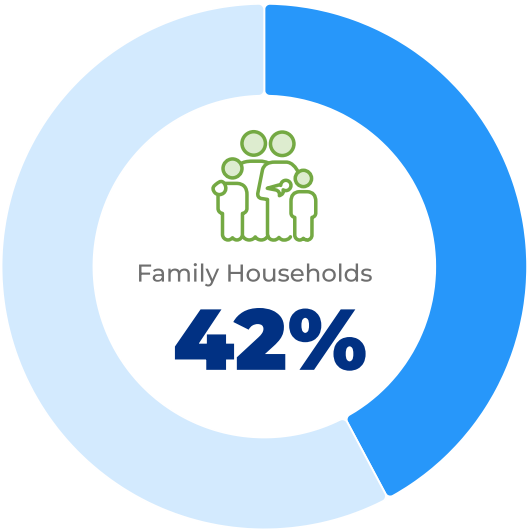
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

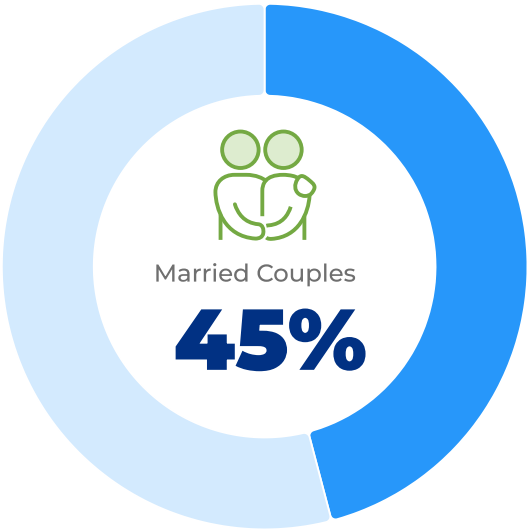
34,779

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



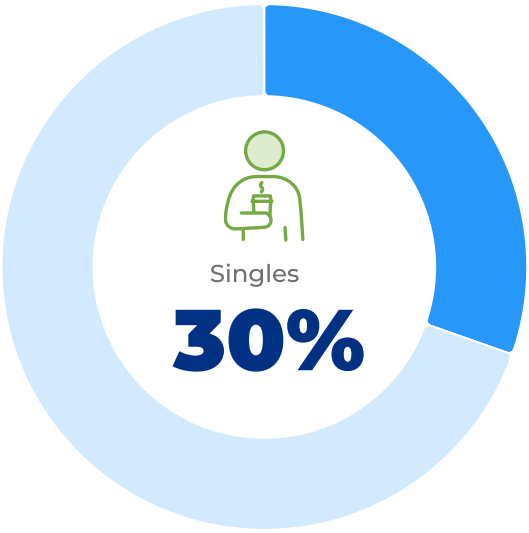
-2%

lower than state average



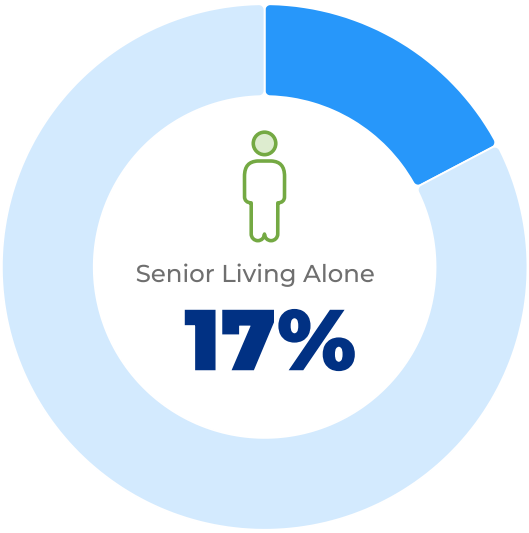
3%

higher than state average



2%

higher than state average



** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

5%

-69.80%
lower than state average

Median income

$61,358

-24.61%
lower than state average

Below $25,000

19%

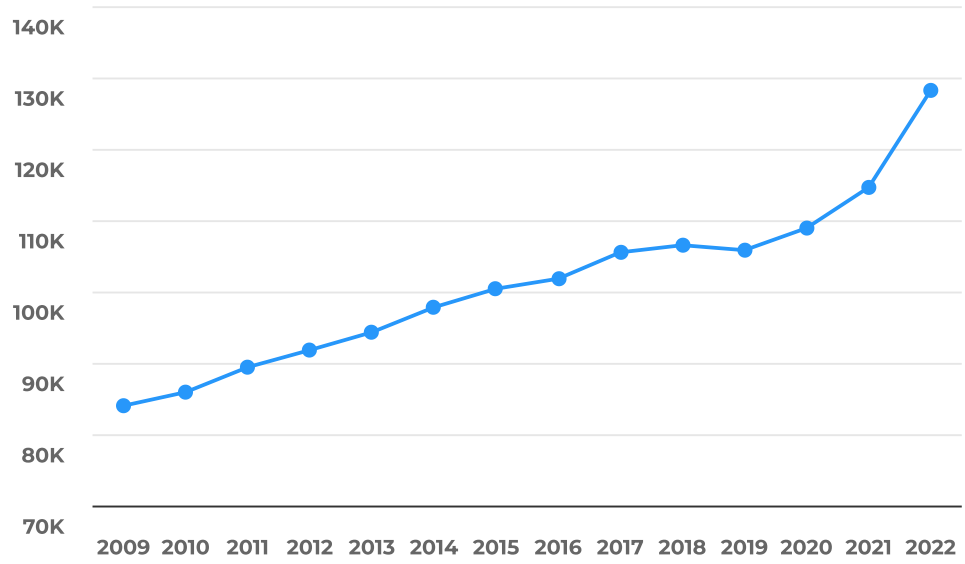
11.19%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Housing

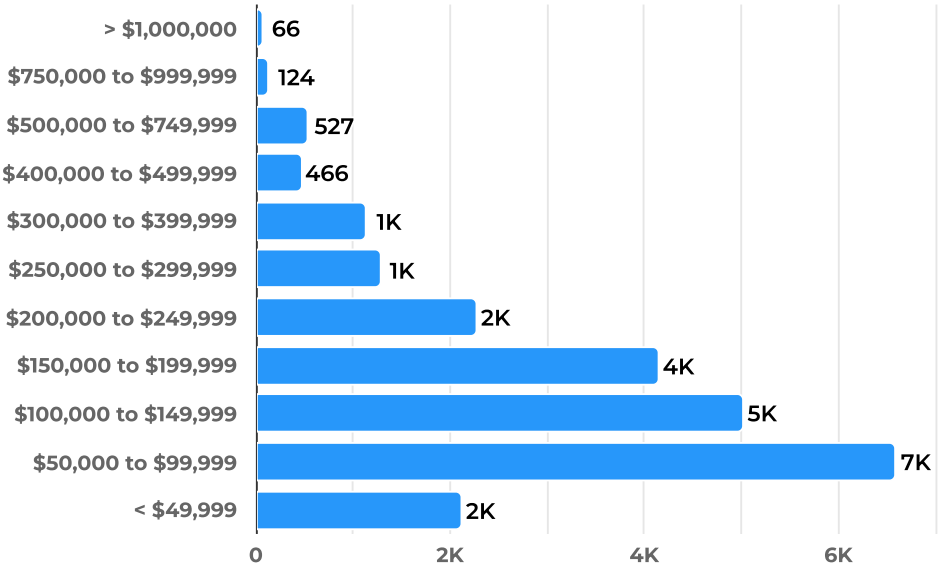
2022 MEDIAN HOME VALUE

$128,200



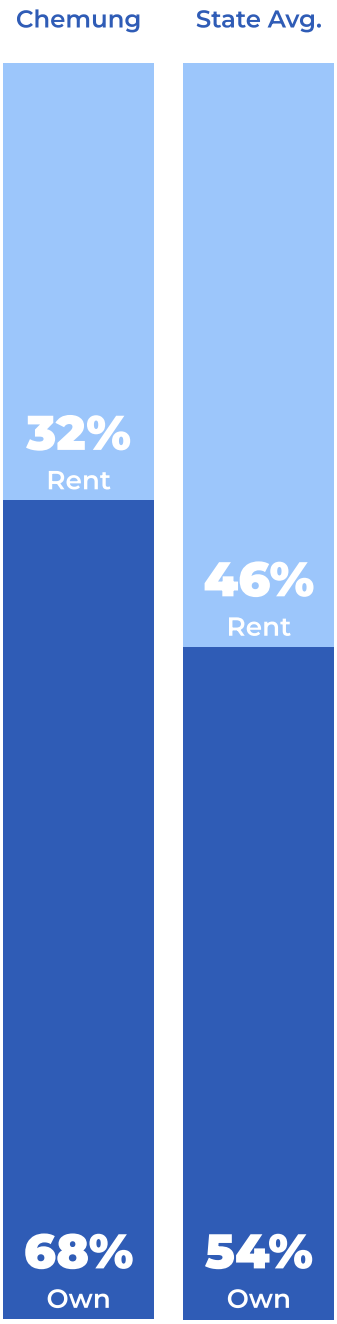
** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



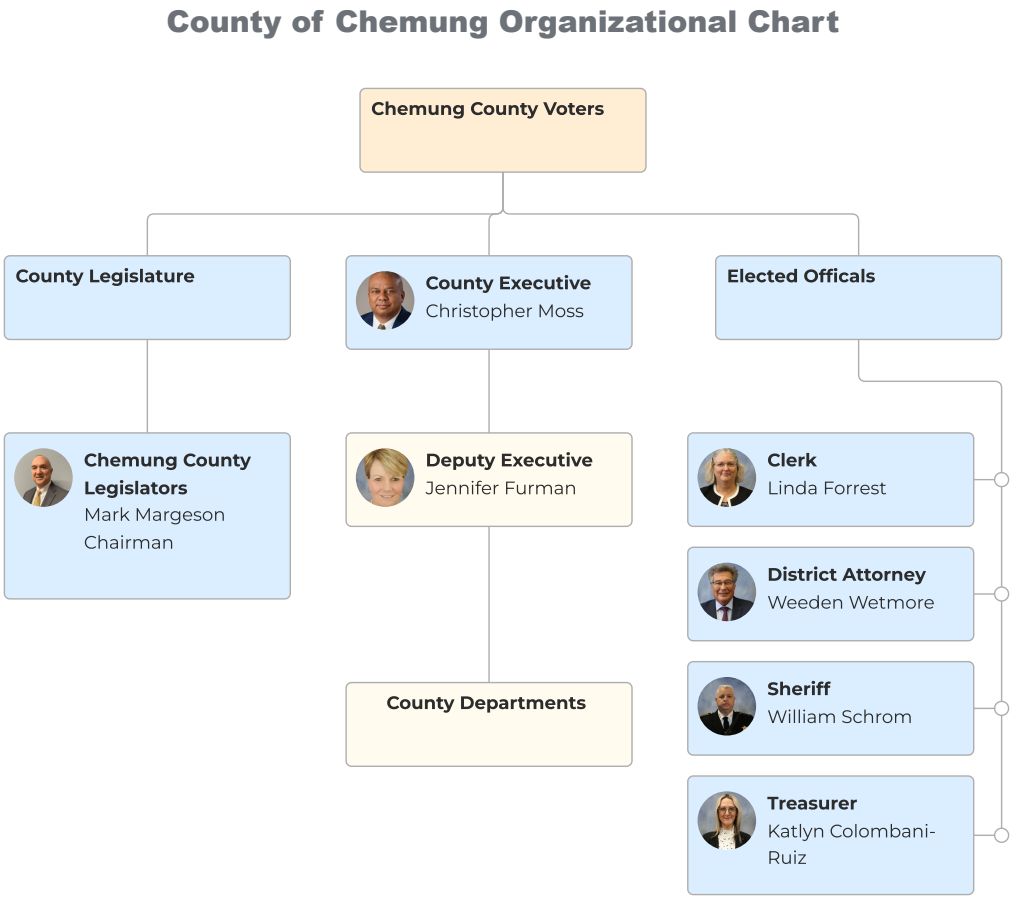
** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Organization Chart



Fund Structure

A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. Chemung County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with regulatory, legal, and finance-related requirements. All of the funds of Chemung County can be divided into three categories: governmental, proprietary, and fiduciary. Of these, only certain governmental and proprietary funds are budgeted.

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental funds focus on near-term inflows and outflows of spendable resources.

Chemung County budgets the following governmental funds:

10 (A) – General Fund – Is considered a major fund and constitutes the primary operating fund of the County, used to account for all operations not required to be accounted for in other funds. The principal sources of revenue for the General Fund are property and sales taxes.

20 (D) – County Road Fund – Is considered a non-major special revenue fund used to account for expenditures for highway purposes as authorized by Section 114 of New York State Highway Law. The County Road fund accounts for salaries and expenditures of the county highway department, maintenance of county roads and bridges, snow removal, and construction and reconstruction of county roads that are not accounted for in other funds.

21 (DM) – Road Machinery – Is considered a non-major special revenue fund and is used to account for the purchase, repair, and maintenance of highway machinery, tools, and equipment; for construction, purchase, and maintenance of buildings for the storage and repair of highway machinery and equipment; and for the purchase of material and supplies to provide for highway operations.

22 (G) – Sewer District #1 – Is considered a non-major special revenue fund and accounts for the operations of the district.

23 (G) – Elmira Sewer District – Is considered a non-major special revenue fund and accounts for the operations of the district.

24 (CL) – Solid Waste – Is considered a non-major special revenue fund and accounts for the operations of the solid waste district.

40 (H) – Capital Projects Fund – Is considered a major governmental fund and is used to account for the financial resources required for the acquisition, construction, or extensive renovation of county-owned facilities or major equipment purchase(s) (i.e., "big ticket" items). Capital projects accounted for in this fund are typically large, multi-year projects and often include multiple revenue sources.

Proprietary Funds are used to account for ongoing activities that are similar to those often found in the private sector (Enterprise Funds) or where services are provided to other funds, departments, or agencies of the primary government (Internal Service Funds). The County uses both Enterprise Funds and Internal Service Funds.

Chemung County budgets the following Proprietary Funds:

26 (S) – **Workers Compensation** – Is an internal service fund used to account for statutory workers compensation activity.

28 (M) – **Health Insurance** – In an internal service fund used to account for employee, retiree, and shared service health insurance activity.

50 (EF) – Nursing Facility – Is an enterprise fund used to account for the activity of the Chemung County Nursing Facility (CCNF).

56 (EA) – Airport – Is an enterprise fund used to account for the activity of the Elmira Corning Regional Airport (ECRA / ELM).

Annual Budget Process

The County Executive, as the Chief Budget Officer, is required to submit the annual proposed budget and capital plan to the Legislature on or before November 10th for their consideration and review. Based on this budget review, the Legislature must submit any changes (amendments) back to the Executive no later than the 7th day of December for either Executive approval or rejection of the submitted amendments. The Executive must then submit his/her objections to these budget amendments, if any, back to the Legislature by the 9th of December. If the Executive does not formally object to the Legislature's amendments by the 9th of December, the budget is considered "adopted" on that date. If objections are submitted, the Legislature can, with a three-fifths vote, override the Executive's objections. If the Legislature cannot get a three-fifths affirmative vote, the budget is deemed adopted, inclusive of the Executive's objections, and incorporated no later than the 15th day of December.

Source: Chemung County Charter

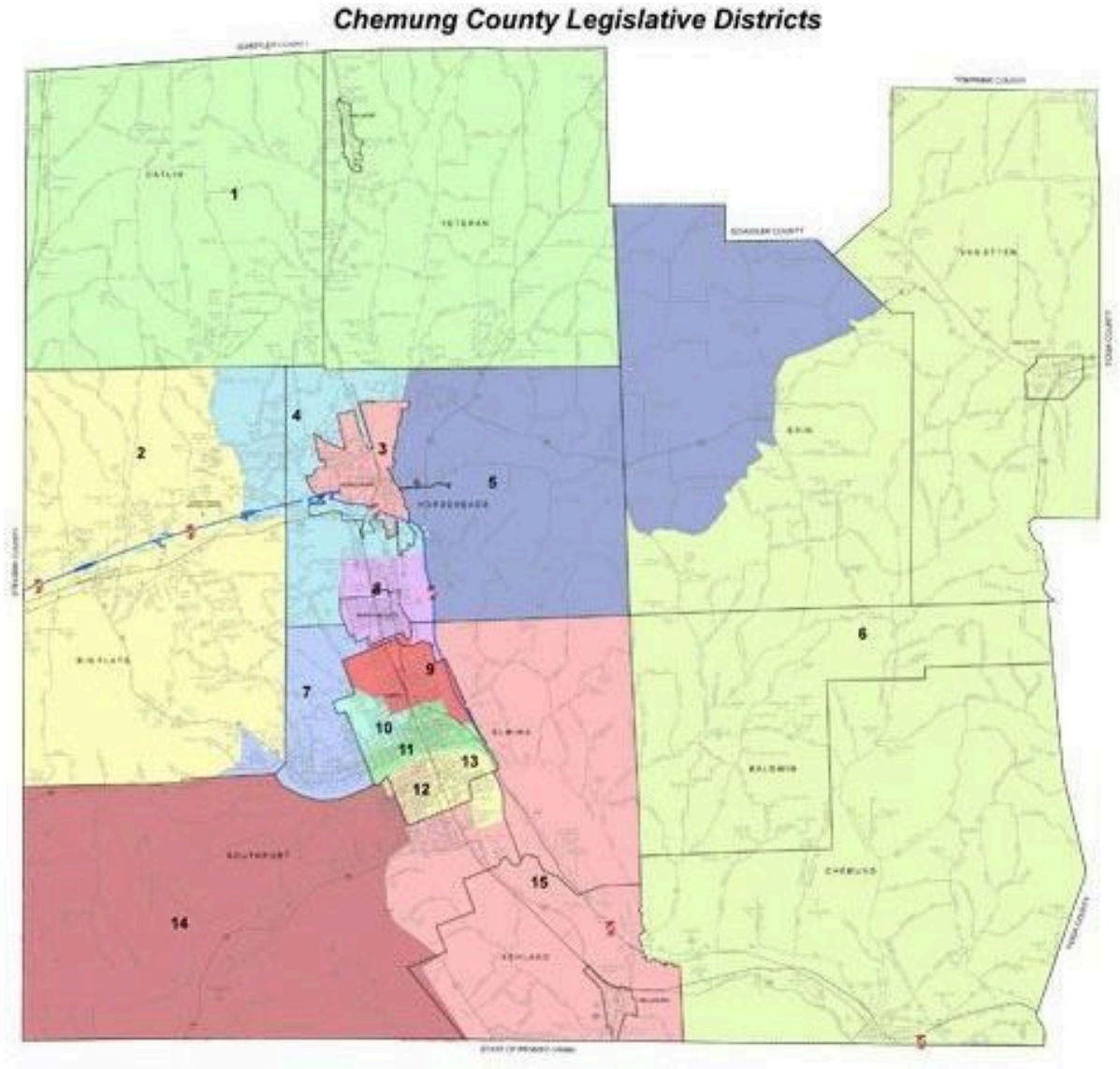
Budget Timeline

- **June 26, 2025**
  Budget Kickoff Meeting with County Executive's Office, Budget Office and Department Heads. Departments are provided budget instructions and expectations.
- **July 7, 2025**
  Budget Director begins to schedule meetings with Department Heads to review 2026 operational requests
- **July 31, 2025**
  Deadline for 2026 Operating Budget submissions (Small Dept.)
- **August 1, 2025**
  Deadline for Department Heads to submit their 2026 Capital requests, including Capital Needs Assessments (2026-2030)
- **August 15, 2025**
  Deadline for 2026 Operating Budget submissions (Large Dept.)
- **September 8, 2025**
  The County Executive and Deputy Executive begin detailed review of 2026 Operational Budget, including projected budget gaps
- **September 15, 2025**
  Budget Director discusses preliminary budget with the Executive's Office; Round two of the budget process begins
- **October 13, 2025**
  Round two of the budget process ends; Budget Director implements final changes to 2026 Operational Budget
- **October 17, 2025**
  2026 Capital Projects, including the 5-year Capital Needs Assessment, are finalized
- **October 24, 2025**
  Final draft of 2026 budget is reviewed by Department Heads
- **November 10, 2025**
  Deadline for 2026 Recommended Budget to be sent to Legislature
- **November 10, 2025**
  Budget Workshops with Legislature commence
- **December 1, 2025**
  Public hearing on 2026 Budget
- **December 8, 2025**

Legislature adopts or amends 2026 budget

Chemung County Legislature

Per the County Charter (adopted Jan 1, 1973), the elected, legislative body of Chemung County is collectively known as the County Legislature. The Legislature is the governing body of the County. It is the appropriating and policy-determining body of the County, and is currently divided into fifteen (15) legislative districts (see map below), where each district is represented by one duly-elected legislator.



CHEMUNG COUNTY LEGISLATURE

Telephone - 607-737-2066

Fax - 607-737-2851

District	Legislator	Email
First	Lawana E. Morse	lemorse@chemungcountyny.gov
Second	Michael Saglibene	mlsaglibene@chemungcountyny.gov
Third	L. Thomas Sweet; Vice Chair	tsweet@chemungcountyny.gov
Fourth	Joseph C. Brennan	jcbrennan@chemungcountyny.gov
Fifth	Mark Margeson; Chair	mmargeson@chemungcountyny.gov
Sixth	Joeseph D. Donovan	jdonovan@chemungcountyny.gov
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Eleventh	Brent A. Stermer; Minority Leader	bstermer1@chemungcountyny.gov
Twelfth	Bill McCarthy	wmccarthy@chemungcountyny.gov
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Fourteenth	Michael S. Smith	msmith1@chemungcountyny.gov
Fifteenth	Rodney J. Strange	rstrange@chemungcountyny.gov

Financial Policies

Chemung County recognizes the importance of formalized financial policies to direct fiscally sound decision-making. The following policies and practices provide a financial framework to support the long-term goals and mission of Chemung County.

- To develop and maintain a balanced operating budget where total budgeted appropriations equal total budgeted revenue. This goal is achieved annually through prudent financial planning, proper use of forecasting, and budgetary oversight and control.
    - Maintaining a reliance on sustainable and predictable sources of revenue
    - Avoiding the use of "one-time" revenue sources to fund recurring (annual) expenditures
- The County will effectively manage cash flow to adequately handle spending requirements, while maximizing interest income by investing county cash balances as appropriate.
    - Resist the urge to borrow when the County has cash-on-hand to pay for equipment, and other "big-ticket" goods and services (pay-as-you-go).

Fund Balance Management

Fund Balance reflects the County's reserve amounts, which can be used to address the County's needs in the event of unanticipated or unavoidable occurrences (i.e., flood, major winter storm, economic downturn, etc). These unanticipated events could negatively affect the County's financial condition and potentially disrupt the continuation of necessary public services. Therefore, it is fiscally responsible to have a formal policy in place to manage these reserves, and allow the County to serve its residents responsibly. In June 2023, the County adopted an updated fund balance policy, with some of the key provisions listed below:

- The County shall strive to maintain an Unassigned Fund Balance of not less than 17% and not more than 25% of the adopted appropriations in the General Fund.
- These funds will generally come from excess revenues over expenditures.
- The County Treasurer shall report the amount and percentage of Unassigned Fund Balance to the County Executive and Legislature annually.
- In determining and reporting the Unassigned Fund Balance percentage, the following formula will be used:
    - The audited Unassigned Fund Balance available in the County's General Fund for the most recently audited fiscal year, divided by the adopted expenditures appropriated to the County's General Fund for the subsequent fiscal year.
- It is the intent of the County to limit the use of these fund balances to address unanticipated, non-recurring needs, or unanticipated future obligations. Fund balances should not normally be applied to recurring annual operating expenditures.
- There shall not be a drawdown of more than 10% of the Unassigned Fund Balance in any given year outside of a declared State of Emergency.

The County Treasurer is delegated the authority to determine and classify fund balance components appropriately. The County will spend the most restricted dollars before less restricted where such spending is appropriate and the legal restriction does not limit the use of such restricted amounts for the purpose in question in the following order:

- Non-spendable (if funds become spendable)
- Restricted
- Committed
- Assigned
- Unassigned

Definitions

Fund Balance - consists of measuring available resources and representing the difference between total assets and liabilities. Fund balance is not necessarily the cash balance of the County. Fund balance is classified into various components depending on limitations placed on the use of the funds. The hierarchy outlined herein indicates the extent to which a government must observe spending constraints that govern how it can use amounts reported in the fund balance.

Nonspendable – consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

Restricted – consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.

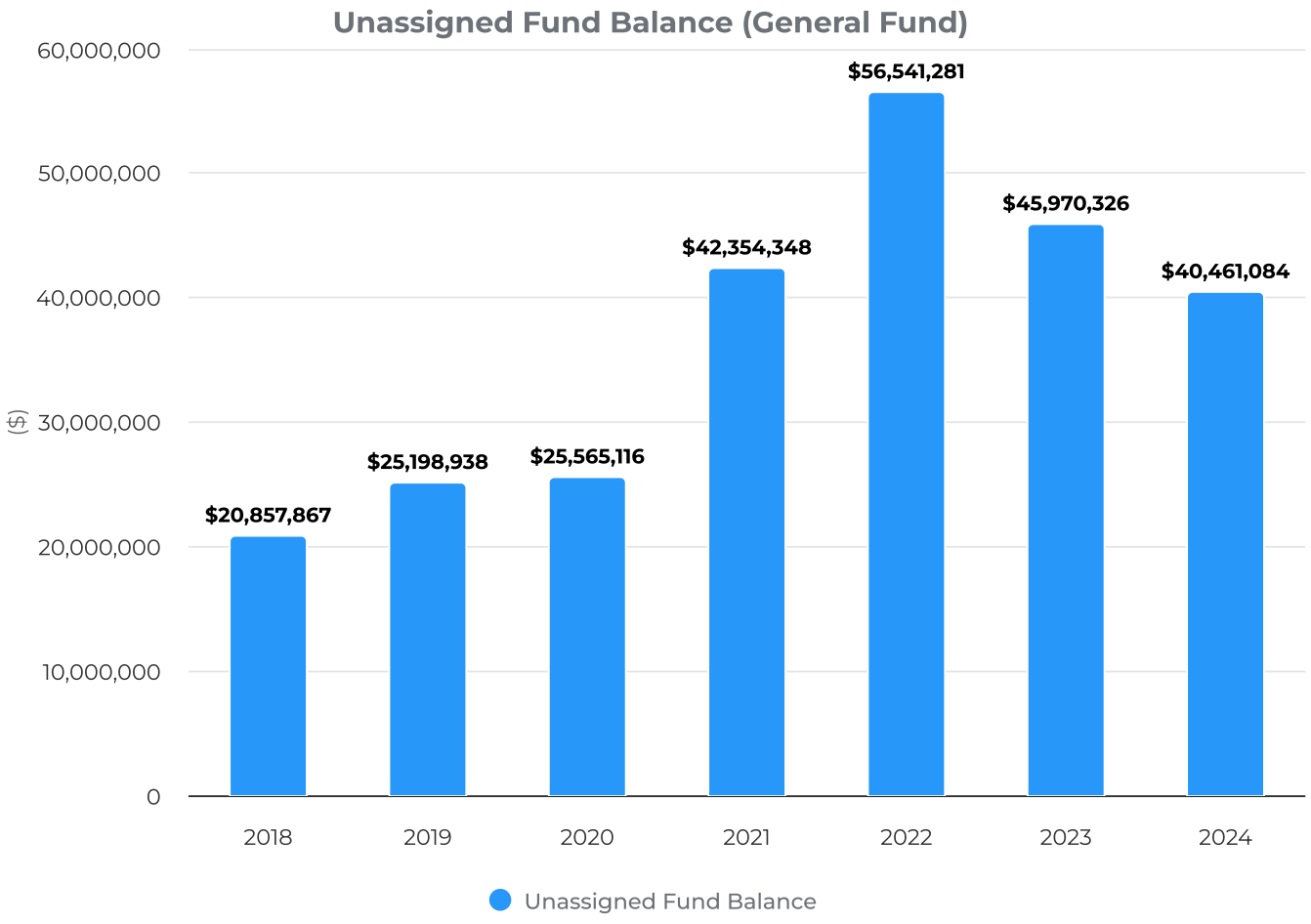
Committed – consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that requires the same level of formal action to remove the constraint.

Assigned – consists of amounts subject to a purpose constraint representing an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, the assigned fund balance represents the residual amount of the fund balance.

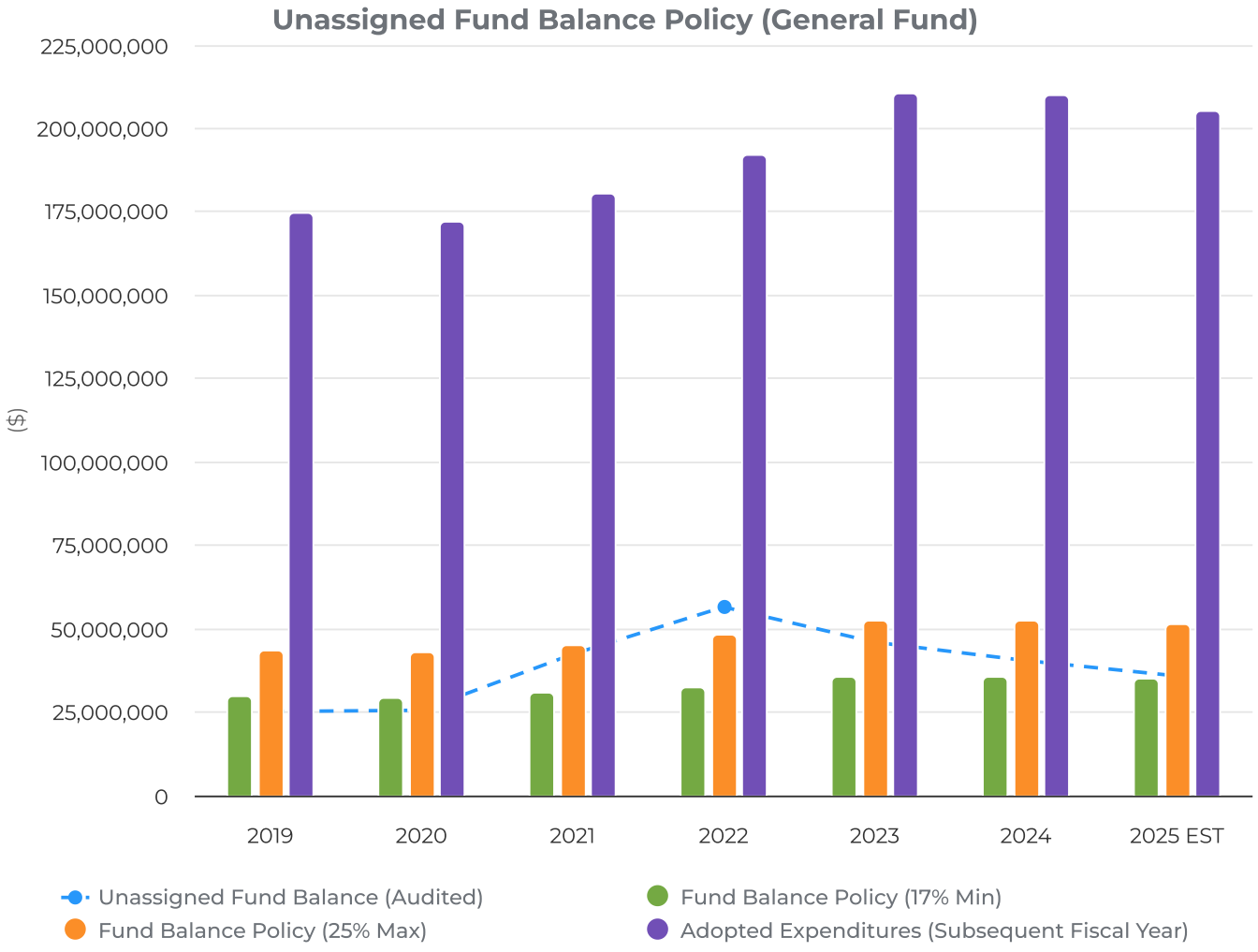
Unassigned – represents the residual classification for the government's general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Fund Balance Management

Fund Balance is the accumulation of operating surpluses and deficits over time. This graph represents the County's Unassigned Fund Balance as of December 31st.

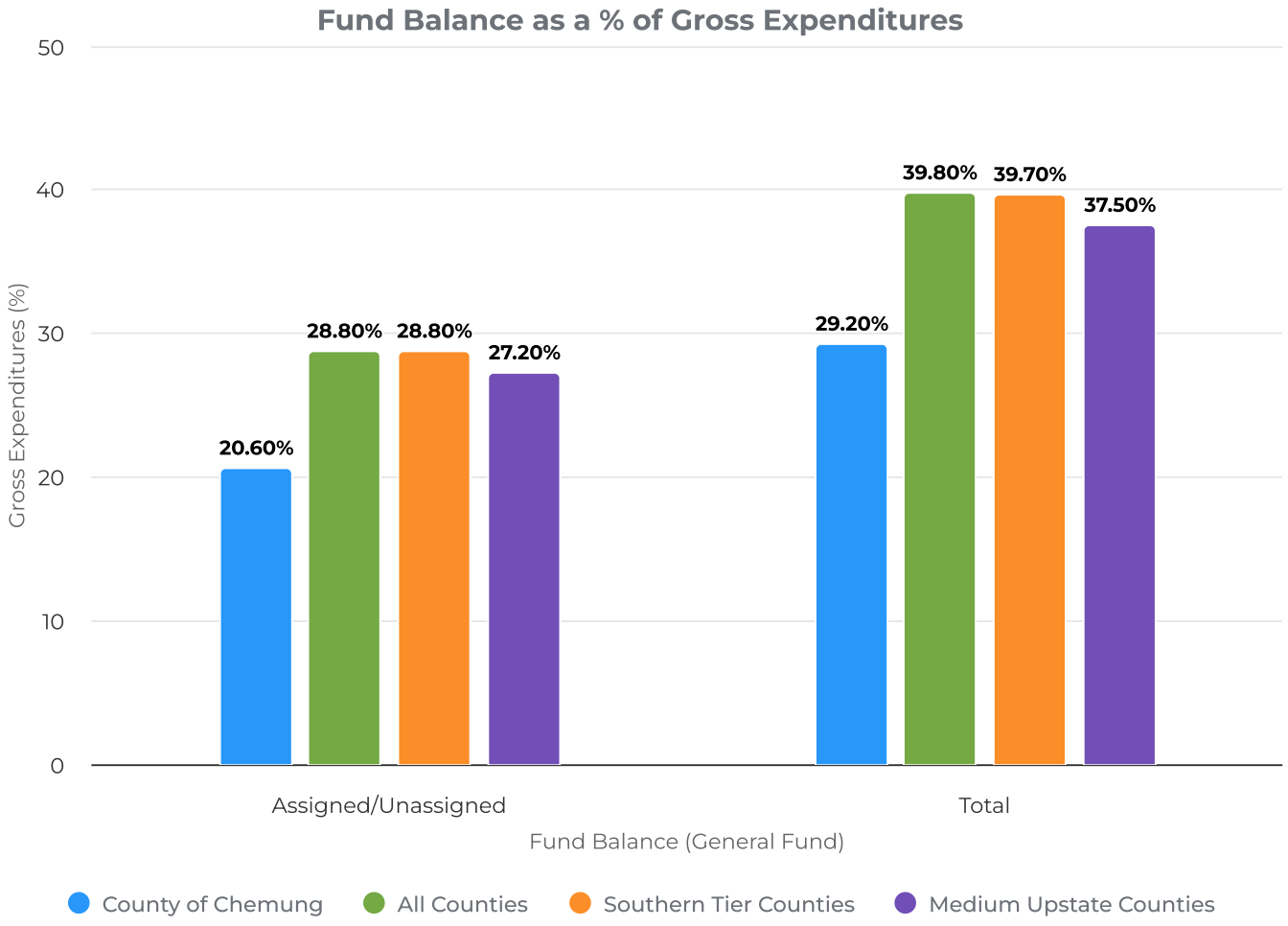


Fund Balance Management



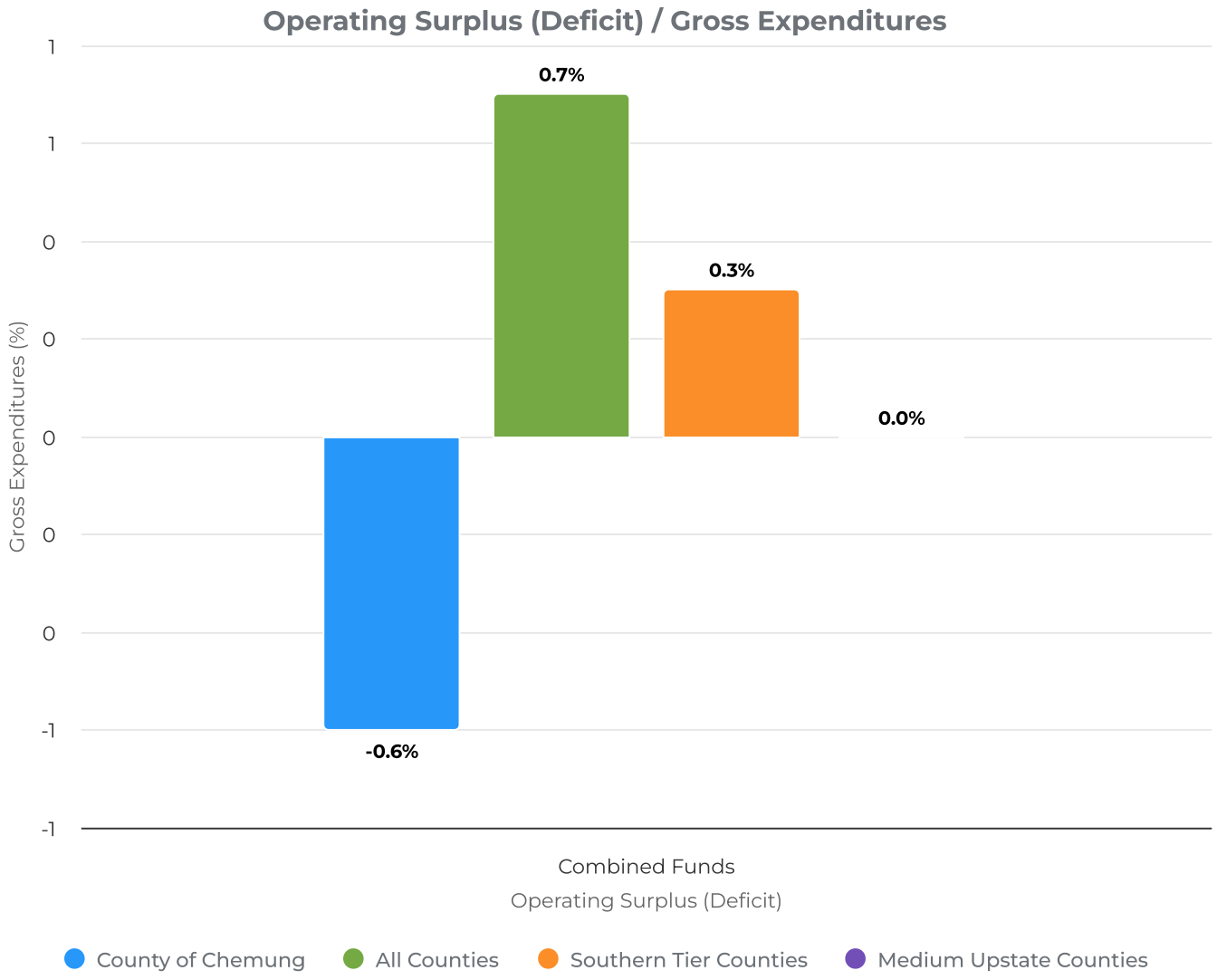
The above illustrates County compliance with the current fund balance policy (adopted 2023). Information presented prior to the adoption of the current fund balance policy is for comparative purposes only; it does not represent compliance (or lack thereof) with the current fund balance policy.

NYS OSC Comparative Financial Information



Source Data: The New York State Office of the State Comptroller - 2024 Annual Update Document

NYS OSC Comparative Financial Information



Source Data: The New York State Office of the State Comptroller - 2024 Annual Update Document

Tax Stabilization Reserve

RESOLUTION NO. 23-550

RESOLUTION INTRODUCING LOCAL LAW NO. 6 FOR THE YEAR 2023

A LOCAL LAW ENTITLED “A LOCAL LAW ESTABLISHING A

CONTINGENCY AND TAX STABILIZATION RESERVE FUND

FOR THE COUNTY OF CHEMUNG”

By: Margeson Seconded by: Sweet

WHEREAS, the County Executive recommends the establishment of a tax stabilization reserve fund to protect taxpayers from unpredictable fluctuations in county taxes; and

WHEREAS this fund is designed to guard against unanticipated expenditures or unanticipated revenue losses during a year or to lessen and/or prevent projected tax increases in excess of two and one-half percent for the next succeeding fiscal year; and

WHEREAS, this fund provides the type of stability and fiscal responsibility that the New York State Comptroller’s Office and our bond rating agencies recommend; now, therefore, be it

RESOLVED, that there be and hereby is established a Contingency and Tax Stabili- zation Reserve Fund with an initial balance of $5.5 million dollars ($5,500,000.00) which shall be paid into the fund only upon the effective date set forth in SECTION 9 of Introductory Local Law No. 6 for the Year 2023; and, be it further

RESOLVED, such fund is to be known as the “Contingency and Tax Stabilization Reserve Fund of the County of Chemung (the “Fund”); and, be it further

RESOLVED, there may be paid into such Fund such amounts as may be provided therefore by budgetary appropriation, from unappropriated unreserved fund balance in the general fund portion of the annual budget, and such revenues as are not required to be paid into any other fund, all in accordance with section 6-e of the General Municipal Law of the State of New York and provided, however, that no amount may be appropriated for payment into such Fund which would cause the balance of the Fund to exceed ten (10) percent of the eligible portion of the annual budget for the fiscal year for which the appropriation would be made; and, be it further

RESOLVED, that Introductory Local Law No. 6 for the year 2023, entitled: “A Local Law Establishing a Contingency and Tax Stabilization Reserve Fund for the Coun- ty of Chemung” be and the same hereby is adopted and approved in accordance with the Chemung County Charter and all applicable statutes and laws pertaining thereto.

A LOCAL LAW ESTABLISHING A CONTINGENCY AND TAX STABILIZATION RESERVE FUND FOR THE COUNTY OF CHEMUNG

BE IT ENACTED, by the County Legislature of the County of Chemung as follows:

SECTION 1. Establishment of Fund

There is hereby established, pursuant to Section 6-e of the General Municipal Law, a reserve fund to be known as the "Contingency and Tax Stabilization Reserve Fund."

SECTION 2. Funding

There may be paid into said Contingency and Tax Stabilization Reserve Fund such amounts as may be provided by budgetary appropriation (subject to the limitation set forth in Section 6-e of the General Municipal Law), from the unappropriated unreserved fund balance in the general fund portion of the annual budget and such revenues as are not required by law to be paid into any other fund or account.

SECTION 3. Expenditures

1. The money in the Contingency and Tax Stabilization Reserve Fund may only be expended upon recommendation of the County Executive and affirmative vote of at least two-thirds of the members of the County Legislature.

2. The money in the Contingency and Tax Stabilization Reserve Fund may only be expended for a purpose authorized by Section 6-e of the General Municipal Law ("GML"), such as

(a) financing an unanticipated revenue loss as set forth in, and subject to the limitations of GML Section 6-e(1)(l) and Section 6-e (4)(b); or

(b) financing an unanticipated expenditure as set forth in and subject to the limitations of GML Section 6-e (1)(k) and Section 6-e(4)(c); or

(c) to lessen or prevent any projected property tax increase in excess of two and one-half percent in the amount needed to finance the general fund portion of the annual budget for the next succeeding fiscal year, subject to the limitations set forth in GML Section 6-e(4)(d).

SECTION 4. Fund Balance Limitations

When preparing the tentative budget if the current balance in the Contingency and Tax Stabilization Reserve Fund exceeds ten percent of the general fund portion of the annual budget for the current fiscal year, such excess shall be used to reduce the amount of real property taxes needed to finance the eligible portion of the annual budget for the next succeeding fiscal year.

SECTION 5. Investment of Funds

The money in the Contingency and Tax Stabilization Reserve Fund shall be deposited in one or more of the banks or trust companies designated as depositories of the County funds. The Chemung County Treasurer may invest the money in such fund in obligation(s) specified in Section 11 of the General Municipal Law. Any interest earned or capital gain realized on the money so invested shall accrue to and become part of the Contingency and Tax Stabilization Reserve Fund.

SECTION 6. Fund Accounting

The Chemung County Treasurer (the "Treasurer") shall account for the Contingency and Tax Stabilization Reserve Fund separate and apart from all other funds of the municipal corporation. Such accounting shall show: the source, date and amount of each sum paid into the fund; the interest earned by such fund; capital gains or losses resulting from the sale of investments of the fund; the order, source thereof, date and amount of each appropriation from this fund; the assets of the fund, indicating cash balance and a schedule of investments. Not later than sixty days after the start of each fiscal year and

at such times as may be required by the Legislature, the Treasurer shall furnish to the Legislature a detailed report of the operation and condition of the fund during the preced- ing fiscal year which shall include a statement of receipts and disbursements, and a statement of the balance of the fund as of the last day of such preceding fiscal year and such other dates as may be specified by the Legislature. Not later than thirty days prior to the last date provided by the Chemung County Charter for the filing of the tentative budget, the Treasurer shall furnish to the County Executive and Clerk of the Legislature a statement of the current balance of the fund.

SECTION 7. Trustees of the Fund

The members of the Chemung County Legislature are hereby designated trustee of the Contingency and Tax Stabilization Reserve Fund and is subject to the fiduciary duties and responsibilities of trustee as imposed by law on trustees, and such duties and responsibilities may be enforced by the municipal corporation known as the County of Chemung, or by any board, commission, agency, officer, or taxpayer of the County.

SECTION 8. Wrongful Expenditure of Funds

Any officer or employee of Chemung County that willfully and knowingly causes the County to appropriate money from the Contingency and Tax Stabilization Reserve Fund for any purpose not authorized by Section 6-e of the General Municipal Law or expends any money from the Contingency and Tax Stabilization Reserve Fund for a purpose other than that for which it was appropriated shall be guilty of a misdemeanor as set forth in Section 6-e of the General Municipal Law.

SECTION 9. Effective Date

This local law is subject to a permissive referendum pursuant to Section 24(2)(h) of the Municipal Home Rule Law and Sections 101 through 103 of the County Law and shall take effect not less than forty-five (45) days after its adoption and after a public hearing before and approval by the County Executive and filing with the New York State Secretary of State.

Resolution No. 23-550 Passed by the following vote:

Ayes: Morse, Sweet, Brennan, Donovan, Pickering, Burin Chalk, Stermer, McCarthy, Smith, Strange, Margeson (Chairman) (12); Opposed: None (0); Excused: Saglibene, Palmer, Drake (3)

Investment Policy

I. SCOPE

This investment policy applies to all moneys and other financial resources available for deposit and investment by Chemung County, NY on its own behalf or on behalf of any other entity or individual. This policy supersedes any and all prior investment policies effective with the adoption of this policy.

II. OBJECTIVES

The primary objectives of Chemung County, NY investment activities are, in priority order.

- To conform with all applicable federal, State and other legal requirements (legality);
- To adequately safeguard principal (safety);
- To provide sufficient liquidity to meet all operating requirements (liquidity) and
- To obtain a reasonable rate of return (yield).

To appropriately meet these objectives, Chemung County, NY will make investment decisions based on categories of cash with which the time horizon is continually calculated using a liquidity analysis of past and anticipated future financial requirements.

III. DELEGATION OF AUTHORITY

In accordance with Article IV of the Chemung County Charter, the County Treasurer maintains responsibility for administration of the County's investments consistent with this investment policy and guidelines. The County Treasurer is responsible for internal controls to provide a satisfactory level of accountability based upon records incorporating the description and amounts of investments, the fund(s) for which they are held, the place(s) where kept, and other relevant information, including dates of sale or other dispositions and amounts realized. In addition, investment documentation shall include the responsibilities and levels of authority for key individuals involved in the investment program.

IV. PRUDENCE

All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in Chemung County, NY to govern effectively.

Investments shall be made with prudence. diligence. skill. judgment and care, under circumstances then prevailing, which knowledgeable and prudent persons acting in like capacity would use, not for speculation, but for investment. considering the safety of the principal as well as the probable income to be derived. All participants involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions.

V. DIVERSIFICATION

It is the policy of Chemung County, NY to diversify its deposits and investments by financial institution. by investment instrument, and by maturity scheduling. The County Treasurer shall maintain auditable detail of the investments made with each eligible financial institution or dealer, and shall evaluate eligible financial institutions and deposits and investments at least annually.

VI. INTERNAL CONTROLS

It is the policy of Chemung County, NY for all moneys collected by any officer or employee of the government to transfer those funds to the County Treasurer or to an approved financial depository for deposit within three days, or the time period

specified in law, whichever is shorter.
The County Treasurer is responsible for establishing and maintaining internal control procedures to provide reasonable, but not absolute. assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions arc executed in accordance with management's authorization, properly recorded, and managed in compliance with applicable laws and regulations.

VII. COLLATERALIZATION, SECURING DEPOSITS AND INVESTMENTS

In Accordance with NYS GML Section l 0, all deposits and investments of Chemung County, NY at a bank or trust company, including all demand deposits, certificates of deposit and special time deposits (hereinafter, collectively, "deposits") made by officers of Chemung County, NY that arc in excess of the amount insured under the provisions of the Federal Deposit Insurance Act, including pursuant to a Deposit Placement Program in accordance with law, shall be secured by:

l. A pledge of "eligible securities" with an aggregate "market value" (as provided by New York State Law Section l 0, and as included in Appendix A) that is at least equal to the aggregate amount of deposits by the officers. See Schedule A of this policy for a listing of "eligible securities."

2. A pledge of a pro rata portion of a pool of eligible securities, having in the aggregate a market value at least equal to the aggregate amount of deposits from all such officers within New York State at the bank or trust company.

3. An "eligible surety bond" payable to the government for an amount at least equal to 100 percent of the aggregate amount of deposits and the agreed-upon interest, if any, executed a by an insurance company authorized to do business in New York State, whose claims paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.

4. An "eligible letter of credit," payable to Chemung County, NY as security for the payment of 140 percent of the aggregate amount of deposits and the agreed-upon interest, if any. An "eligible letter of credit" shall be an irrevocable letter of credit issued in favor of Chemung County, NY for a term not to exceed 90 days, by a qualified bank (other than the bank where the secured money is deposited). A qualified bank is either one whose commercial paper and other unsecured short-term debt obli3ations (or, in the case of a bank which is the principal subsidiary of a holding company, whose holding company's commercial paper and other unsecured short-term debt obligations) are rated in one of the three highest rating categories by at least one nationally recognized statistical rating or1anization, or one that complies with applicable federal minimum risk-based capital requirements.

5. An "irrevocable letter of credit" issued in favor of Chemung County, NY by a federal home loan bank whose commercial paper and other unsecured short-term debt obligations are rated in the highest rating category by at least one nationally recognized statistical rating organization, as security for the payment of 100 percent of the aggregate amount of deposits and the agreed-upon interest, if any.

VIII. SAFEKEEPING
Eligible securities used for collateralizing deposits made by officers of Chemung County, NY shall be held by the depository or a third-party bank or trust company subject to security and custodial agreements.

The security agreement shall provide that eligible securities (or the pro rata portion of a pool of eligible securities) are being pledged to secure such deposits together with agreed-upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon a default. It shall also provide the conditions under which the securities (or pro rata portion of a pool of eligible securities) held may be sold, presented for payment, substituted or released and the events of a default which will enable the local government to exercise its rights against the pledged securities.

In the event that the pledged securities are not registered or inscribed in the name of Chemung County, NY, such securities shall be delivered in a form suitable for transfer or with an assignment in blank to Chemung County. NY or the custodial bank or trust company. Whenever eligible securities delivered to the custodial bank or trust company are transferred by entries on the books of a Federal Reserve bank or other book-entry system operated by a federally regulated entity without physical delivery of the evidence of the obligations, then the records of the custodial bank or trust company shall be required to show, at all times, the interest of the local governmental in the securities (or the pro rata portion of a pool of eligible securities) as set forth in the security agreement.

The custodial agreement shall provide that pledged securities (or the pro rata portion of a pool of eligible securities) will be held by the custodial bank or trust company as agent of, and custodian for, Chemung County, NY. will be kept separate and apart from the general assets of the custodial bank or trust company and will not be commingled with or become pan of the backing of any other deposit or other bank liability. The agreement shall also describe how the custodian shall confirm the receipt, substitution or release of the collateral and it shall provide for the frequency of revaluation of collateral by the custodial bank or trust company and for the substitution of collateral when a change in the rating of a security causes ineligibility. The security and custodial agreements shall also include all other provisions necessary to provide Chemung County, NY with a perfected security interest in the eligible securities and to otherwise secure the local government's interest in the collateral, and may contain other provisions that the governing board deems necessary.

IX. PERMITTED INVESTMENTS

As provided by NYS General Municipal Law Section 11 and the Chemung County Charter, the County Treasurer is authorized to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

1. Special time deposit accounts in, or certificates of deposit issued by, a bank or trust company located and authorized to do business in New York State;

2. Through a Deposit Placement Program, certificates of deposit in one or more "banking institutions", as defined in Banking Law Section 9-r;

3. Obligations of the United States of America;

4. Obligations guaranteed by agencies of the United States of America, where the payment of principal and interest is guaranteed by the United States of America;

5. Obligations of the State; With the approval of the State Comptroller, obligations issued pursuant to Local Finance Law Section 24.00 or 25.00 (i.e., Tax Anticipation Notes and Revenue Anticipation Notes) by any municipality, school district or district corporation in the State other than Chemung County, NY;

6. General obligation bonds and notes of any state other than this state, provided that such bonds and notes receive the highest rating of at least one independent rating agency designated by the state comptroller.

7. Obligations of any corporation organized under the laws of any state in the United States maturing within two hundred-seventy-days, provided that such obligations receive the highest rating of two independent rating services designed by the state comptroller and that the issuer of such obligations has maintained such ratings on similar obligations during the preceding six months, provided, however. that the issuer of such obligations need not have received such rating during the prior six-month period if such issuer has received the highest rating of two independent rating services designed by the state comptroller and is the successor or wholly-owned subsidiary of an issuer that has maintained such ratings on similar obligations during the preceding six-month period or if the issuer is the product of a merger of two or more issuers, one of which has maintained such ratings on similar

obligations during the preceding six-month period, provided, however, that no more than two hundred fifty million dollars may be invested in such obligations of any one corporation.

8. Bankers' acceptances maturing within two hundred seventy days which are eligible for purchase in the open market by Federal Reserve banks and which have been accepted by a bank or trust company which is organized under the laws of the United States or of any state thereof and which is a member of the Federal Reserve system and whose short-term obligations meet the criteria outlined in clause (7). Provided, however, that no more than two hundred fifty million dollars may be invested in such bankers' acceptances of any one bank or trust company; or

9. Obligations of, or instruments issued by or fully guaranteed as to principal and interest by, any agency or instrumentality of the United States acting pursuant to a grant of authority from the Congress of the United States, including but not limited to, any federal home loan bank or banks, the Tennessee valley authority, the federal national mortgage association, the federal home loan mortgage corporation and the United States Postal Service. provided, however, that no more than two hundred fifty million dollars may be invested in such obligations of any one agency.

10. No-load money market mutual funds registered under the Securities Act of 1933, as amended, and operated in accordance with Rule 2a-7 of the Investment Company Act of 1940, as amended, provided that such funds are limited to investments in obligations issued or guaranteed by the United States of America or in obligations of agencies or instrumentalities of the United Stales of America where the payment of principal and interest are guaranteed by the United States of America (including contracts for the sale and repurchase of any such obligations) and are rated in the highest rating category by at least one nationally recognized statistical rating organization, provided, however, that no more than two hundred fifty million dollars may be invested in such funds.

All investment obligations shall be payable or redeemable at the option of Chemung County, NY within such times as the proceeds will be needed to meet expenditures for purposes for which the moneys were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable in any event at the option of Chemung County. NY within two years of the date of purchase. Time deposit accounts and certificates of deposit shall be payable within such times as the proceeds will be needed to meet expenditures for which the monies were obtained, and shall be secured as provided in Sections VII and VIII herein.

Except as may otherwise be provided in a contract with bondholders or noteholders, any moneys of Chemung County, NY authorized to be invested may be commingled for investment purposes, provided that any investment of commingled moneys shall be payable or redeemable at the option of Chemung County, NY within such time as the proceeds shall be needed to meet expenditures for which such moneys were obtained, or as otherwise specifically provided in NYS General Municipal Law Section 1 J. The separate identity of the sources of these funds shall be maintained at all times and income received shall be credited on a pro rata basis to the fund or account from which the moneys were invested.

Any obligation that provides for the adjustment of its interest rate on set dates is deemed to be payable or redeemable on the date on which the principal amount can be recovered through demand by the holder.

X. AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

Chemung County, NY shall maintain a list of financial institutions, cooperative partners, and dealers. This list is present in Appendix B of this policy.

All financial institutions and dealers with which Chemung County, NY transacts business shall be creditworthy, and have an appropriate level of experience, capitalization, size and other factors that make the financial institution or the dealer capable and qualified to transact business with Chemung County, NY. The County Treasurer shall evaluate the financial

position and maintain a listing of proposed depositaries, trading partners, and custodians. Recent Reports of Condition and Income (call reports) shall be provided at the request of the County, and security dealers that are not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the Federal Reserve Bank, as primary dealers.

In addition, the County Treasurer is authorized to deposit money in accordance with the Chemung County Investment Policy in certificates of deposit, money market accounts, and day-of-deposits to day-of-withdrawal savings or checking accounts, at prevailing interest rates in any allowable bank under NYS General Municipal Law for investment purposes, up to a limit of $10,000,000 per bank unless specifically prohibited elsewhere in this policy, provided that the County Treasurer reports on these deposits at a subsequent Budget Committee meeting so the bank can be added to the County's official list.

XI. PURCHASE OF INVESTMENTS

The County Treasurer is authorized to contract for the purchase of investments:

1. Directly. from an authorized trading partner.
2. By participation in a cooperative investment agreement with other authorized municipal corporations pursuant to Article 5-G of the NYS General Municipal Law and in accordance with Article 3-A of the NYS General Municipal Law.
3. By utilizing an ongoing investment program with an authorized trading partner pursuant to a contract or policy authorized by the County.

All purchased obligations, unless registered or inscribed in the name of the local government, shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to Chemung County, NY by the bank or trust company.

Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in NYS General Municipal Law Section 10(3)(a). The agreement shall provide that securities held by the bank or trust company, as agent of, and custodian for. Chemung County, NY, will be kept separate and apart from the general assets of the custodial bank or trust company and will not be commingled with or become part of the backing of any other deposit or other bank liability. The agreement shall also describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to secure the local government's perfected interest in the securities, and the agreement may also contain other provisions that the governing board deems necessary. The security and custodial agreements shall also include all other provisions necessary to provide Chemung County, NY with a perfected interest in the securities.

The County Treasurer, where authorized, can direct the bank or trust company to register and hold the evidence of investments in the name of its nominee, or may deposit or authorize.e the bank or trust company to deposit, or arrange for the deposit of any such evidence of investments with a Federal Reserve bank or other book-entry transfer system operated by a federally regulated entity. The records of the bank or trust company shall show, at all times, the ownership of such evidence of investments, and they shall be, when held in the possession of the bank or trust company, at all times, kept separate from the assets of the bank or trust company. All evidence of investments delivered to a bank or trust company shall be held by the bank or trust company pursuant to a written custodial agreement as set forth in General Municipal Law Section 10(3)(a), and as described earlier in this section. When any such evidence of investments are so registered in the name of a nominee, the bank or trust company shall be absolutely liable for any loss occasioned by the acts of such nominee with respect to such evidence of investments.

XII. DEFINITIONS

The terms "public funds," "public deposits," "bank," "trust company," "eligible securities,'' "eligible surety bond," and "eligible letter of credit" shall have the same meanings as set forth in General Municipal Law Section 10.

Budget Overview Section

Reader's Guide

Unless otherwise noted, schedules and charts presented within this document use the following information:

- FY 2026 - Budget
- FY 2025 - Budget
- FY 2024 - Actual
- FY 2023 - Actual
- FY 2022 - Actual
- FY 2020 - Actual

Budget Highlights

Real Property Tax Levy & Rate

The proposed 2026 General Fund Tax Levy of $31,142,232 is 2.76% higher than the 2025 General Fund Tax Levy of $30,307,200. The proposed 2026 full value tax rate of $4.76 is 3.20% lower than the 2025 full value tax rate of $4.92. The full value tax rate is the average of the City of Elmira and the eleven towns within the County. Individual county tax rates may vary within each municipality because of equalization rates, which attempt to measure the relationship of locally assessed values to an ever-changing real estate market.

General Fund – Fund Balance Expectations

The County expects to finish 2025 with a deficit, consuming a significant portion of the $8.5 million appropriated in 2025 to balance the budget. This trend is expected to continue as the County spends down fund balance to not only balance the budget but also to cover the ever-increasing cost of unfunded mandates, to pay inflated operating costs, and to pay increasing annual wages and benefits to our valued workforce. In addition, sales tax collections have slowed considerably such that the County does not expect to finish 2025 with a positive sales tax budget variance as compared to 2021-2023 when a collective positive budget variance of approximately $16.9 million was experienced.

The proposed 2026 budget appropriates $2.47 million of unassigned fund balance to balance the budget and $2.50 million from the Tax Stabilization and Contingency Reserve Fund.

State Reimbursement for State Programs

State reimbursement for state-mandated programs is increasing from $38.9 million to $40.3 million in 2026. Significant year-over-year changes are as follows:

- Department of Social Services ($2.2 million increase)
- Nursing Facility IGT ($1.9 million increase)
- Elmira Corning Regional Airport (ECRA) Capital Projects ($1.8 million decrease)

Federal Aid

Federal Aid is decreasing from $52.3 million to $26.8 million in 2026. Significant year-over-year changes are as follows:

- American Rescue Plan (ARP) Projects obligated in 2025 ($3.4 million decrease)
- Department of Social Services ($1.7 million decrease)
- Elmira Corning Regional Airport (ECRA) Capital Projects ($20.0 million decrease)

Total Appropriations

The 2026 recommended budget includes gross appropriations of $296,474,168, a decrease of $22,447,292 or 7.0% over the prior year budget of $318,921,460.

	Appropriation Increases			**Appropriation Decreases**	
	Highway	3.9%		General Fund	2.3%
	Road Machinery	3.9%		Workers Compensation	13.8%
	Sewer District #1	23.1%		Medical Insurance	.8%

	Elmira Sewer District	25.6%		Airport	82.9%
	Solid Waste	1.0%			
	Nursing Facility	4.0%			

Social Services

Appropriations to the Department of Social Services (DSS) for 2026 are recommended at $77,105,046, a decrease of $2,031,635 or 2.57% when compared to 2025 appropriations of $79,136,681. This represents a gross local share decrease of $2.6 million.

In 2026, the County's budgeted local share contribution toward funding the Medicaid program will increase from $20,551,063 to $20,748,364. This increase is caused by increased Medicaid Weekly Shares due to the phaseout of enhanced Federal Medical Assistance Percentage (eFMAP phaseout) funding pursuant to the Affordable Care and Families First Coronavirus Response Acts. The Medicaid Weekly Share accounts for 66.62% of the County tax levy, which is among the highest rates within the state. The local share contribution for the Intergovernmental Transfer (IGT) to the Nursing Facility is included within the DSS budget at $3,300,000, an increase of $1 million or 40.75% over the 2025 budget.

The 2026 budgeted local share (net of Medicaid and IGT) for DSS is $14.4 million or 27.1% of total appropriations. This represents a decrease of $3.7 million over the 2025 budgeted local share of $18.1 million or 32.2% of total appropriations. A significant portion of this change is being driven by reduced Safety Net caseloads and related costs (71% local share), the result of enhanced prevention and diversion practices, new funding streams and Regulation changes to eligibility factors.

Federal budget changes to Medicaid and the supplemental nutrition assistance program (SNAP) are expected to push additional work and financial burden to the County in the coming years.

Personnel

The recommended budget proposes to spend $67,262,591 on payroll, a decrease of $875,963 or 1.29% over the prior year recommended total of $68,138,554. The County has six collective bargaining units and one non collective bargaining unit covering approximately 983 full-time equivalent (FTE) positions in the 2026 recommended budget. Reduction in budgeted payroll is attributed to 8 fewer budgeted positions and the status of collective bargaining unit agreements.

Four of six collective bargaining unit agreements are settled through the end of the 2025 fiscal year, the remaining two are settled through the end of the 2026 fiscal year.

State Pension Costs

The mandated State Pension expense will increase from $9,482,345 to $10,541,395 in 2026, an increase of $1,059,050 or 11.2%. The State pension expense total includes the County's share of the NYS Defined Benefit pension plan cost as well as required County contributions for eligible employees enrolled in the NYS Defined Contribution pension plan.

The State pension expense increase was primarily caused by revisions to retirement plan actuarial assumptions which were part of the most recent quinquennial review (SFY 2021 through SFY 2025). As a result, several key assumptions were realigned, including updated salary scales for which employer contributions are based off. This change increased the projected Tier 6 salary base by 20%, all other Tiers were adjusted by less than 5%.

Other driving factors include the recent adoption of the 20-year retirement plan for Sheriff Deputies and Tier 6 pension reform, which lowered Final Average Salary (FAS) from five years to three years. The Tier 6 FAS change is expected to cost the County an additional .5% share of billable salary. This change along with previous Tier 6 revisions have increased the Tier 6 benefit cost from 50% to approximately 67% of the cost of Tier 4.

Sales Tax

The proposed 2026 budget estimates gross sales tax collections of $77,345,169, an increase of 2% over 2025 projected sales tax collections of $75,828,597. Current year gross sales tax collections are again trending underbudget. This is primarily driven by two contributing factors; (1) decreased gross taxable sales, and (2) moderate budgetary growth expectations.

Overall, statewide sales tax growth has rebounded and is higher than key economic sales tax performance indicators (i.e. Consumer Price Index, and Real Personal Consumption Expenditures).

Occupancy Tax

The proposed 2026 budget includes occupancy tax collections and distributions of $625,000. Current year occupancy tax collections are trending underbudget.

Capital Projects

Recommended spending on 2026 capital projects totals $21,767,480, to be spent as follows:

- Highway - $14,185,993
- General Government Support - $4,350,387
- Other Transportation - $1,370,000
- Sewer - $1,135,000
- Public Safety - $328,600
- Nursing Facility - $227,500
- Airport - $170,000

The funding sources for the 2026 recommended projects are as follows:

- Federal Share - $5,658,850
- State - $5,025,873
- Other Local Gov't - $429,057
- Local Share - $10,653,700

The Capital Project 2025 local share was $7,443,151.

Debt Service – Serial Bonds & Bond Anticipation Notes (BAN's)

Based on current and anticipated project financing, total budgeted Debt Service is expected to grow from $7,835,494 in 2025 to $14,686,075 in 2026. Of this amount, $10,870,550 is budgeted for Bond Principal, and $3,815,525 is budgeted for Bond Interest. The year-over-year increase is solely attributable to the County financing an estimated $149 million for the Sewer Consolidation Project since the beginning of 2025, resulting in an estimated $205 million debt service requirement to be paid over the next 30 years.

No BAN's are expected to be issued during 2026.

As interest rates rise, the County pays more interest on newly issued debt, however most long-term debt can be refinanced as interest rate conditions improve. Since COVID, the County has opted to issue BANs as opposed to long-term bonds in the first 2 years to finance capital projects based on the slowness of project development and completion, higher liquidity levels, and rising interest rates.

Excluding the Sewer Consolidation Project, the County expects to retire more debt in 2026 than will be issued in new debt for 2026 capital projects.

Funded Private Non-Profit Agencies (Organizational Funding)

The 2026 budget appropriates $1,065,537 as aid to various private non-profit community development and cultural organizations the County has historically funded. This represents an increase of $86,350 or 9% over the 2025 budget of $979,187.

Community Development Funding

A total of $150,000 has been budgeted for Community Development purposes within the Home and Community Research Department, which is allocated 50/50 between the County Executive and Legislature.

The $150,000 comprises $50,000 of Small Project Funds and a Community Development Payment of $100,000. These amounts are spent on various community projects and initiatives.

Special District – Solid Waste

The proposed 2026 budget for the Chemung County Solid Waste District is $1,144,017. This represents an increase of approximately $11 thousand or .97% over the 2025 proposed budget of $1,132,990. With the privatization of our Solid Waste Facilities, most of the costs relating to solid waste and the landfill will be paid for by our private partner, New England Waste Systems of New York (NEWSNY).

Special District – Sewer District's

In order to prepare the community for the future local share cost of the Consolidation/Combined Flow Project, the 2021 approved budget established a capital reserve for the payment of bond indebtedness. In 2026, a portion of those capital reserve amounts will be used to help offset rate increases resulting from estimated debt service payments and estimated operational costs due to timing of when the Sewer Consolidation Project is scheduled to be completed. Those reserve amounts for Sewer District #1 and the Elmira Sewer District are $800,000 and $1,500,000, respectively.

The Sewer District #1 submitted a proposed 2026 budget of $7,100,333 compared to $5,768,263 for 2025. The total property tax levy for Sewer District #1 will increase from $360,691 in 2025 to $361,896 in 2026, an increase of $1,205 or .33%. User rates will increase by approximately 10% to collect $1.3 million of new revenue. The combined taxpayer impact of the above rates is $584 per year, compared to $533 in 2025. Combined taxpayer impact is estimated based on $138,000 home assessment and 60,000 gallons of annual water consumption.

The Elmira Sewer District (ESD) submitted a proposed 2026 budget of $7,547,190 compared to $7,547,190 for 2025. The total property tax levy for the Elmira Sewer District will increase from $792,068 in 2025 to $794,861 in 2026, an increase of $2,793 or .35%. This translates to a 7% reduction when excluding the Special Extensions. User rates are increasing by 12% to collect $393,891 in new revenue. The combined taxpayer impact of the above rates is $506 per year, compared to $456 in 2025. Combined taxpayer impact is estimated based on the average City of Elmira home assessment of $84,000 and 60,000 gallons of annual water consumption.

Combined rates for Sewer District #1 and the Elmira Sewer District remain far less than national and regional rates.

Local Impact of Major State Mandates

Chemung County
Local Impact of Major State Mandates

Program	2026 Budget	2025 Budget	2024 Actual	2023 Actual	2022 Actual	2021 Actual
Medicaid	$ 24,048,364	$ 22,895,595	$ 21,831,940	$ 20,482,428	$ 17,504,357	$ 18,208,413
TANF / Safety Net	3,266,000	5,822,000	4,313,252	4,821,919	2,690,588	1,599,758
Child Welfare	1,772,292	1,846,125	1,519,384	1,565,861	1,257,182	1,786,333
Special Education / Pre-K	1,123,875	1,103,625	1,074,331	1,042,393	913,267	615,301
Indigent Defense	2,181,582	2,503,393	1,786,511	950,369	2,020,390	1,397,038
Probation	2,591,006	2,593,192	2,380,794	2,128,061	2,075,638	2,030,578
Pension	10,541,395	9,482,345	7,782,935	6,386,769	6,223,928	7,762,942
Early Intervention	49,200	45,750	45,028	45,288	33,086	22,857
Youth Detention	-	15,000	230	14,768	30,114	169,223
Cost of 9 State Mandates	**$ 45,573,714**	**$ 46,307,025**	**$ 40,734,405**	**$ 37,437,856**	**$ 32,748,550**	**$ 33,592,443**
% of Property Tax Levy	**146%**	**153%**	**152%**	**151%**	**102%**	**102%**
Property Tax Levy	**$ 31,142,232**	**$ 30,307,200**	**$ 26,859,282**	**$ 24,769,586**	**$ 31,971,969**	**$ 32,496,373**
Sales Tax Revenue	**14,431,482**	**15,999,825**	**13,875,123**	**12,668,270**	**776,581**	**-**
Total Funding Sources	**$ 45,573,714**	**$ 46,307,025**	**$ 40,734,405**	**$ 37,437,856**	**$ 32,748,550**	**$ 32,496,373**
OMH Psych Eval	642,209	1,412,000	947,809	591,058	290,195	529,584
Additional Mandated Cost	**$ 46,215,923**	**$ 47,719,025**	**$ 41,682,214**	**$ 38,028,914**	**$ 33,038,745**	**$ 34,122,027**
% of Property Tax Levy	**148%**	**157%**	**155%**	**154%**	**103%**	**104%**
Property Tax Levy	**$ 31,142,232**	**$ 30,307,200**	**$ 26,859,282**	**$ 24,769,586**	**$ 31,971,969**	**$ 32,967,089**
Sales Tax Revenue	**15,073,691**	**17,411,825**	**14,822,932**	**13,259,328**	**1,066,776**	**1,154,938**
Total Funding Sources	**$ 46,215,923**	**$ 47,719,025**	**$ 41,682,214**	**$ 38,028,914**	**$ 33,038,745**	**$ 34,122,027**

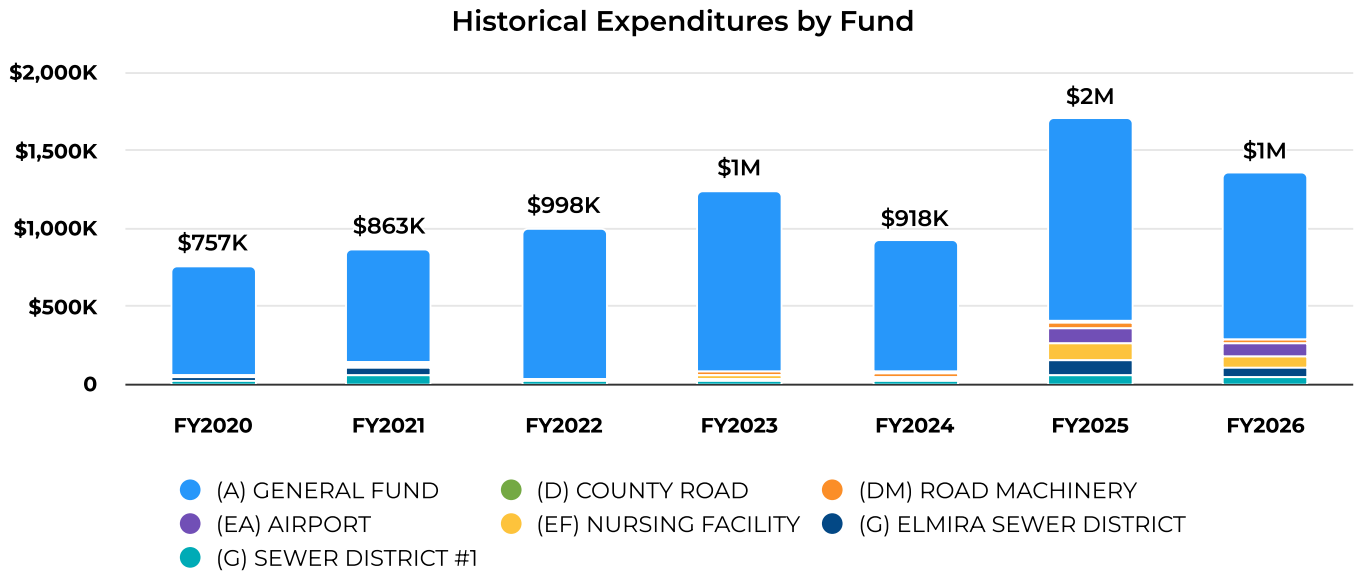
Organizational Funding

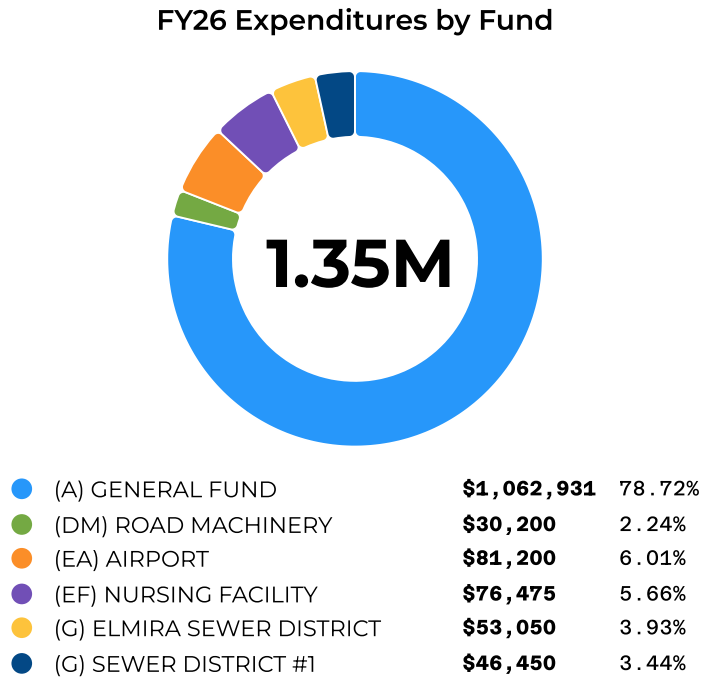
Chemung County
2026 Organizational Funding

Organization	A/C #	Approved 2025 Budget	Recommended 2026 Budget	$ Change	% Change
Chemung County IDA	10-6420 50408	$ 200,000	$ 200,000	$ -	0%
REDEC	10-6420 50408	10,000	10,000	-	0%
CSS Workforce NY	10-6420 50408	80,000	80,000	-	0%
CareFirst	10-6530 50505	3,500	3,500	-	0%
Chemung County Agricultural Society	10-7110-7111 50502.92	25,000	25,000	-	0%
Chemung County Historical Society	10-7450 50502.81	5,000	5,000	-	0%
607 Unity Unlimited	10-7450 50502.93	2,500	2,500	-	0%
Southern Tier Central Regional Planning Board	10-8025 50502.99	85,650	170,000	84,350	98%
Chemung County Soil & Water	10-8730 50506.91	232,500	247,000	14,500	6%
		644,150	743,000	98,850	105%
Cornell Cooperative Extension					
4-H Youth Development	10-7310-7310 50408	87,330	87,330	-	0%
Energy Commission	10-8020 50408	16,372	16,372	-	0%
Nutrition Outreach	10-6010-0100 50408	47,540	47,540	-	0%
Agriculture Programs	10-8730 50506.92	66,945	66,945	-	0%
Commercial Agriculture Vitality		*19,647*	*19,647*		
Agriculture Awareness		*5,458*	*5,458*		
Community Horticulture		*5,458*	*5,458*		
Agriculture Enhancement		*36,382*	*36,382*		
Solid Waste Programs	24-8160-8110 50408	60,639	60,639	-	0%
Solid Waste and Recycling Education		*31,411*	*31,411*		
Enhanced Solid Waste Education		*29,228*	*29,228*		
		278,826	278,826	-	0%
Chemung County Humane Society (SPCA)	10-3510 50408	24,961	24,961	-	0%
Dog Control - City of Elmira	10-3510 50408	12,500	-	(12,500)	-100%
Dog Control - Towns	10-3510 50408	18,750	18,750	-	0%
		56,211	43,711	(12,500)	-100%
	Grand Total	$ 979,187	$ 1,065,537	$ 86,350	9%

Equipment Account Detail

Expenditures by Fund





Expenditures by Fund

Category	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	$ Change
(A) GENERAL FUND	$1,072,331	$1,063,956	$1,298,283	$1,062,931	-$235,352
(D) COUNTY ROAD	-	-	$13,200	-	-$13,200
(DM) ROAD MACHINERY	$14,080	$28,300	$30,450	$30,200	-$250
(G) SEWER DISTRICT #1	$20,760	$10,950	$50,200	$46,450	-$3,750
(G) ELMIRA SEWER DISTRICT	$39,444	$20,600	$95,550	$53,050	-$42,500

Category	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	$ Change
(EF) NURSING FACILITY	$180,000	$118,000	$118,000	$76,475	-$41,525
(EA) AIRPORT	$232,400	$405,852	$97,343	$81,200	-$16,143
Total Expenditures	**$1,559,015**	**$1,647,658**	**$1,703,026**	**$1,350,306**	**-$352,720**

Equipment Account Detail

Expenditures by Department

Category	FY 2026 PROPOSED BUDGET
COUNTY EXECUTIVE	
EQUIPMENT (GREATER THAN $500)	$7,500
Total COUNTY EXECUTIVE	$7,500
COURTS	
EQUIPMENT (GREATER THAN $500)	$3,539
Office desk	$1,024
Filing cabinet	$515
Computer replacement Data Officer	$1,000
Computer for Deputy Admin.	$1,000
Total COURTS	$3,539
DISTRICT ATTORNEY	
EQUIPMENT (GREATER THAN $500)	$8,008
Desktop Monitors	$1,000
Computer Desktops	$3,000
Fujitsu Scanner	$1,605
Bush Business Cubicle 4-person "L shaped"	$4,403
Mobile Workstations	$2,000
Adjustment	-$4,000
Total DISTRICT ATTORNEY	$8,008
PUBLIC DEFENDER	
EQUIPMENT (GREATER THAN $500)	$5,244
Laptops (new hires) - Elitebooks w docking stations	$3,644
Replacement Laptops for current staff	$1,600
EQUIPMENT (GREATER THAN $500)	$5,000
Desktop computers for new staff	$4,000
Docking stations for new staff	$1,000
Total PUBLIC DEFENDER	$10,244
TREASURER	
EQUIPMENT (GREATER THAN $500)	$1,000
Desk Top Scanner Replacement	$500
Bill Counter	$500
Total TREASURER	$1,000
LAW	
EQUIPMENT (GREATER THAN $500)	$2,000
Laptop with docking stations	$2,000
Total LAW	$2,000
PERSONNEL	
EQUIPMENT (GREATER THAN $500)	$4,500

Category	FY 2026 PROPOSED BUDGET
Total PERSONNEL	$4,500
BOARD OF ELECTIONS	
EQUIPMENT (GREATER THAN $500)	$12,870
Robis ePollbook laptops	$11,920
Computer & Screen	$950
Total BOARD OF ELECTIONS	$12,870
RECORDS & INFORMATION	
EQUIPMENT (GREATER THAN $500)	$3,320
workstation	$3,320
Total RECORDS & INFORMATION	$3,320
BUILDING DEPARTMENT	
EQUIPMENT (GREATER THAN $500)	$800
Milwaukee 1-3/4in SDS-Max Rotary Hammer Corded	$800
Total BUILDING DEPARTMENT	$800
INFORMATION TECHNOLOGY	
EQUIPMENT (GREATER THAN $500)	$87,088
Replacement UPS's for County Network Closets	$7,500
Fatpipe HA Pair	$11,000
Cisco Network Equipment	$68,588
EQUIPMENT (GREATER THAN $500)	$68,200
PC and Laptop Replacements	$61,500
High end Laptops	$5,700
Mobile Workstation	$1,000
Total INFORMATION TECHNOLOGY	$155,288
LAW ENFORCEMENT	
EQUIPMENT (GREATER THAN $500)	$263,805
(1) Project Lifesaver Digital Receiver	$1,800
(2) CID Equinox Lease Buyout	$7,000
(3) Patrol Ford Interceptor	$49,305
(4) Patrol Dodge Durangos	$120,000
(5) Patrol Vehicle Upfits	$60,000
(6) Partial Upfits for New Leases	$10,000
(7) APX4500 In-Car Radios	$11,600
(8) Rhino Tab	$6,000
(9) Taser Bundle	$5,100
(10) Radar	$5,000
Lease Buyout/Upfit Adjustment - Placeholder	-$12,000
EQUIPMENT (GREATER THAN $500)	$36,200
(4) In-House Radios w/ accessories	$6,600
(5) APXN50 Portable Radios & Accessories	$18,000
(2) Undersheriff Lease Buy-Out	$20,000
(3) New Undersheriff Lease Upfit	$5,000
(7) AED	$3,000
(1) Blood Pressure Machines	$1,600
(6) Commercial Dryer	$7,000
Lease Buyout/Upfit Adjustment - Placeholder	-$25,000
Total LAW ENFORCEMENT	$300,005
PROBATION	

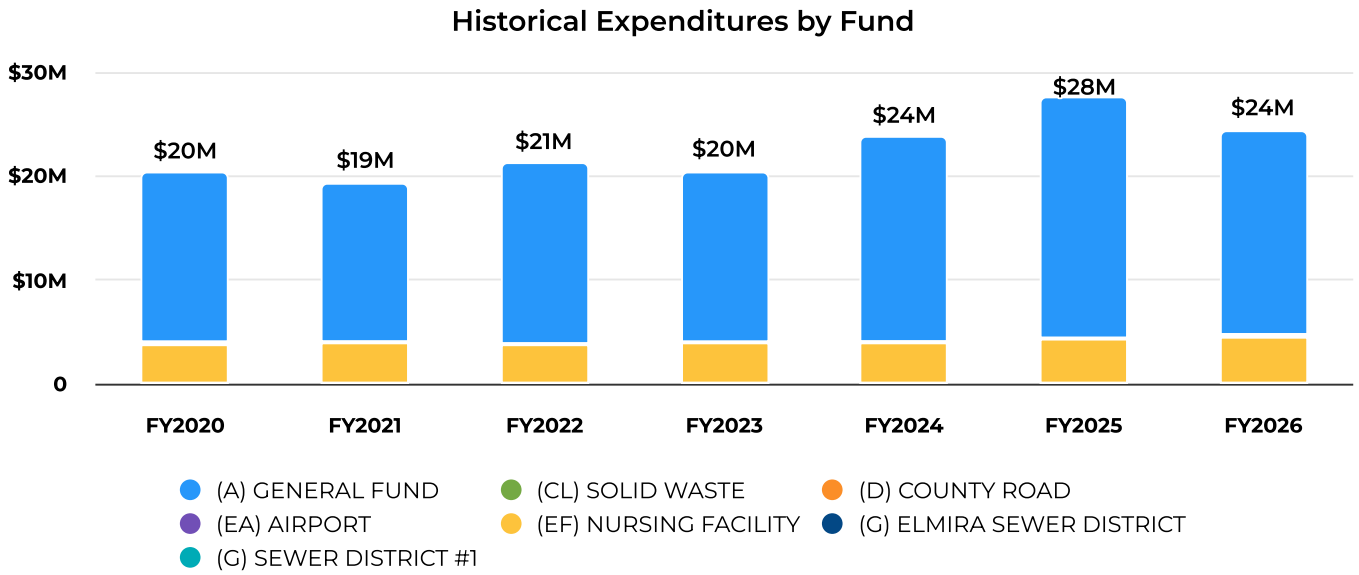
Category	FY 2026 PROPOSED BUDGET
EQUIPMENT (GREATER THAN $500)	$24,702
Body Armor Vests	$24,702
Total PROBATION	$24,702
EMERGENCY MANAGEMENT	
EQUIPMENT (GREATER THAN $500)	$255,987
Land Mobile Radios	$50,787
Sensit Gas Detectors	$5,200
Fire Pagers (replacing old)	$200,000
Total EMERGENCY MANAGEMENT	$255,987
PUBLIC HEALTH	
EQUIPMENT (GREATER THAN $500)	$145,170
Workstation Desks- CDC PH Grant (VR,EHS, PH)	$33,000
Convert Dental Offices to Clean Room- CDC PH Grant	$7,000
Laptop Replacements	$4,000
PC Additions- LRR (3)	$2,850
PC Replacements	$9,500
PH Specimen Prep Room Update- CDC	$10,000
Refrigerator & Freezer- break room- Chalk- CDC PH Grant	$1,000
Refrigerator & Freezer- break room-Gridley- CDC PH Grant	$2,000
Workstations- LRR	$9,000
Workstation Update- "computer Lab"- CDC PH Grant	$20,000
Laptop Additions(LRR-2)	$1,700
XRF- Machine Viken	$25,000
Centrifuge PHN Office	$2,000
AED Kit	$1,700
Fit Test Machine- CDC PH Grant	$16,420
EQUIPMENT (GREATER THAN $500)	$10,200
Surface Pro Replacement (12) to Touch Scr Laptops	$10,200
EQUIPMENT (GREATER THAN $500)	$5,381
Breast Pumps- Hospital Grade- Symphony- Reconditioned	$1,881
Large Cabinet, 3 Filing Cabinets	$3,500
Total PUBLIC HEALTH	$160,751
MENTAL HEALTH	
EQUIPMENT (GREATER THAN $500)	$5,675
Replacement PCs	$950
IPADs	$3,125
Replacement Laptop	$1,600
Total MENTAL HEALTH	$5,675
ROAD MACHINERY	
EQUIPMENT (GREATER THAN $500)	$30,200
Hammer Drill	$1,500
Laser Level #2	$2,500
Reversable Plate Tamp	$17,200
Road Saw	$9,000
Total ROAD MACHINERY	$30,200
AIRPORT	
EQUIPMENT (GREATER THAN $500)	$81,200
Computer	$1,000

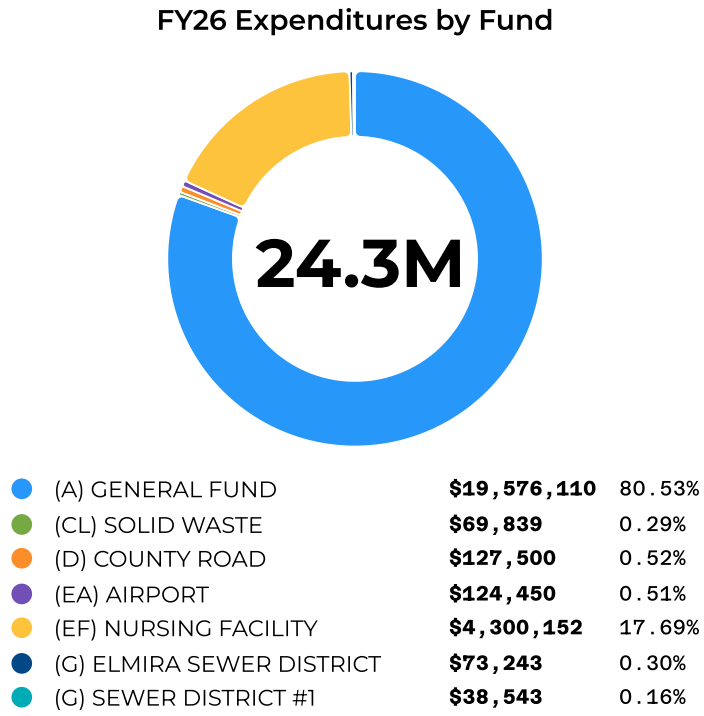
Category	FY 2026 PROPOSED BUDGET
Fids Monitor 55 inch	$6,600
Fids Monitor 75 inch	$3,600
De-Ice Trailer	$70,000
Total AIRPORT	$81,200
SOCIAL SERVICES	
EQUIPMENT (GREATER THAN $500)	$61,242
Replacement PCs	$44,650
Replacement IPADs	$6,250
Laptop Replacements	$9,600
Security Camera - Room 104	$742
Total SOCIAL SERVICES	$61,242
NURSING FACILITY	
EQUIPMENT (GREATER THAN $500)	$76,475
Broda Chair	$5,700
Geri chair	$1,725
Geri chair extra wide	$2,100
Oxygen concentrator	$6,000
Prius air mattress	$2,800
Laptop	$8,000
Desktop	$16,150
Beds w/ panels	$28,900
Actuator	$4,000
Shower Bed	$1,100
Total NURSING FACILITY	$76,475
DEPT OF AGING AND LONG TERM CARE	
EQUIPMENT (GREATER THAN $500)	$4,750
PC Replacements (Jochem, Recep, Patterson, Sullivan)	$4,750
EQUIPMENT (GREATER THAN $500)	$1,900
REPLACEMENT PC'S	$1,900
Total DEPT OF AGING AND LONG TERM CARE	$6,650
PARKS & RECREATION	
EQUIPMENT (GREATER THAN $500)	$24,850
Park Station - Pelican Pedal Boat	$1,350
Harris Hill Utility Vehicle	$23,500
Total PARKS & RECREATION	$24,850
SEWER DISTRICT #1	
EQUIPMENT (GREATER THAN $500)	$1,400
Computer Replacement - C. Yearick CCSEWER-22	$1,400
EQUIPMENT (GREATER THAN $500)	$34,500
Pump Station Replacement Pump (Willow PS)	$17,000
Shelving (50/50 split between districts)	$2,000
GPS Unit (50/50 split between districts)	$5,000
Wet Well Mixer	$4,000
Omni Pump Station Telemetry	$6,500
EQUIPMENT (GREATER THAN $500)	$10,550
Computer Replacement - K. Cook CCSEWER-23	$950
ThinkPad P14s Gen 6 Mobile Workstation (Lab laptop)	$1,300
Low Temperature Refrigerated Incubator (50/50 split between districts)	$5,000

Category	FY 2026 PROPOSED BUDGET
Muffle Furnace (50/50 split between districts)	$3,000
Laser Printer	$300
Total SEWER DISTRICT #1	$46,450
PLANNING BOARD/ECTC	
EQUIPMENT (GREATER THAN $500)	$11,000
Trail Counters	$11,000
Total PLANNING BOARD/ECTC	$11,000
ELMIRA SEWER DISTRICT	
EQUIPMENT (GREATER THAN $500)	$1,900
Computer Replacement - V. Magat CCSEWERMIL-32	$950
Computer Replacement - CASHIER/WINDOW CCSEWERMIL-33	$950
EQUIPMENT (GREATER THAN $500)	$32,500
Wet Well Mixer	$4,000
Pump Station Replacement Pump (City Yard PS)	$15,000
Shelving (50/50 split between districts)	$2,000
GPS Unit (50/50 split between districts)	$5,000
Omni Pump Station Telemetry	$6,500
EQUIPMENT (GREATER THAN $500)	$18,650
Computer Replacement - R. Frisk CCSEWERMIL-28	$1,400
Computer Replacement - R. Martino CCSEWERMIL-14	$950
Low Temperature Refrigerated Incubator (50/50 split between districts)	$5,000
Muffle Furnace (50 /50 split between districts)	$3,000
Gate/Valve Actuator	$8,000
Laser Printer	$300
Total ELMIRA SEWER DISTRICT	$53,050
FLOOD/EROSION CNTRL (STORMWATER)	
EQUIPMENT (GREATER THAN $500)	$3,000
IPADs	$3,000
Total FLOOD/EROSION CNTRL (STORMWATER)	$3,000
Total Expenditures	**$1,350,306**

Contract Account Detail

Expenditures by Fund





Expenditures by Fund

Category	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	$ Change
(A) GENERAL FUND	$22,636,629	$25,633,477	$23,027,051	$19,576,110	-$3,450,941
(D) COUNTY ROAD	$103,600	$103,600	$103,600	$127,500	$23,900
(G) SEWER DISTRICT #1	$31,200	$22,100	$29,960	$38,543	$8,583
(G) ELMIRA SEWER DISTRICT	$50,150	$57,950	$65,360	$73,243	$7,883

Category	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	$ Change
(CL) SOLID WASTE	$63,200	$65,951	$69,839	$69,839	-
(EF) NURSING FACILITY	$3,866,731	$3,922,067	$4,111,670	$4,300,152	$188,482
(EA) AIRPORT	$123,950	$124,950	$124,450	$124,450	-
Total Expenditures	**$26,875,460**	**$29,930,095**	**$27,531,930**	**$24,309,837**	**-$3,222,093**

Expenditures by Department

Expenditures by Department

Category	FY 2026 PROPOSED BUDGET
COUNTY LEGISLATURE	
CONTRACTS	$90,000
Total COUNTY LEGISLATURE	$90,000
COURTS	
CONTRACTS	$75
ARC Shredding	$75
CONTRACTS	$300,000
Payments to Attorney's for Indigent Representation	$300,000
CONTRACTS	$150,000
Payments to Attorney's for Indigent Representation	$150,000
CONTRACTS	$400,000
Payments to Attorney's for Indigent Representation	$400,000
CONTRACTS	$225,000
Payments to Attorney's for Indigent Representation	$225,000
CONTRACTS	$100,000
Payments to Attorney's for Indigent Representation	$100,000
Total COURTS	$1,175,075
DISTRICT ATTORNEY	
CONTRACTS	$11,040
NYPTI - New York Prosecutors Training Institute	$11,040
Total DISTRICT ATTORNEY	$11,040
PUBLIC DEFENDER	
CONTRACTS	$23,000
MyCase	$23,000
CONTRACTS	$200
ARC Shredding	$200
Total PUBLIC DEFENDER	$23,200
TREASURER	
CONTRACTS	$352,148
3+1 Cash Vest	$28,000
Acumen Time Clock	$40,000
Audit Svcs (Occupancy Revenue)	$2,500
Chemung Canal Tax Collection	$4,500
Debt Book (Fifth Asset)	$17,220
GST Boces Tax Contract	$51,784
KVS Tax Collection Software Maintenance	$15,184
Systems East Tax System Annual Maintenance	$23,960

Category	FY 2026 PROPOSED BUDGET
Occupancy Tax/ Host Compliance	$19,000
Payroll Software/Service	$150,000
Total TREASURER	$352,148
PURCHASING	
CONTRACTS	$817
Suffolk County Copier Cooperative	$817
CONTRACTS	$5,000
Industrial Appraisal of County Property	$5,000
Total PURCHASING	$5,817
REAL PROPERTY TAX SVCS.	
CONTRACTS	$4,600
GIS Chargeback (IT Dept)	$3,000
Beacon Online Program (old SDG)	$1,600
Total REAL PROPERTY TAX SVCS.	$4,600
TAX ADVERTISING EXPENSE	
CONTRACTS	$10,000
Foreclosure Advertising	$10,000
Total TAX ADVERTISING EXPENSE	$10,000
LAW	
CONTRACTS	$48,000
Bond Schoneck & King	$48,000
Total LAW	$48,000
PERSONNEL	
CONTRACTS	$73,460
Clinical Social Work	$3,500
Government Jobs.com (formerly Catalog & Commerce)	$6,100
SIEBA	$4,800
Nat'l Employers Council	$6,360
Public Sector HR Consultants	$800
ARC Shredding	$800
Arnot Medical Services	$1,500
Xerox	$2,000
Miscellaneous	$47,600
Total PERSONNEL	$73,460
BOARD OF ELECTIONS	
CONTRACTS	$117,370
Naglee's Moving Company	$9,864
Southport Poll Site Fee	$400
Xerox Lease Agreement	$1,056
ARC Shredding (Chemung-Schuyler Counties Chapter NYSARC Inc.	$800
Sheen & Shine Window Cleaning	$1,600
Dominion Voting Systems Inc.	$103,650
Total BOARD OF ELECTIONS	$117,370
RECORDS & INFORMATION	
CONTRACTS	$450
Website Training - 1 session	$450
Total RECORDS & INFORMATION	$450
INFORMATION TECHNOLOGY	

Category	FY 2026 PROPOSED BUDGET
CONTRACTS	$1,005,600
Cisco Flex EA	$63,000
Advizex HPE Greenlake	$193,000
Microsoft Premier Support	$85,000
Microsoft Enterprise Agreement (Including O365)	$603,000
Xerox Copier Lease	$1,600
SMP VoIP Phone Support/Proactive Monitoring	$60,000
CONTRACTS	$58,500
ESRI	$58,500
Total INFORMATION TECHNOLOGY	$1,064,100
TAX & ASSESSMENTS ON PROP	
CONTRACTS	$40,000
Tax payments for County properties	$40,000
Total TAX & ASSESSMENTS ON PROP	$40,000
CONTINGENT ACCOUNT	
CONTRACTS	$815,000
CONTRACTS	-$3,511,595
General Breakage - Payroll	-$3,268,120
General Breakage - FICA	-$243,475
Total CONTINGENT ACCOUNT	-$2,696,595
COMMUNITY COLLEGE TUITION	
CONTRACTS	$3,680,000
Total COMMUNITY COLLEGE TUITION	$3,680,000
911 EMERGENCY	
CONTRACTS	$13,000
Overtime Stipends	$1,000
Vertiv Maintenance Contract	$8,000
GIS Commitment	$4,000
Total 911 EMERGENCY	$13,000
LAW ENFORCEMENT	
CONTRACTS	$49,800
Fingerprint Scanning (DCJS)	$24,000
Miscellaneous	$9,000
Polygraphs	$1,800
COPS - Other Agency OT Details	$15,000
CONTRACTS	$400
Justice benefits / SCAAP Grant - 25% of Award	$200
Miscellaneous	$200
CONTRACTS	$11,000
Probation	$10,000
County Sheriff (VIP)	$1,000
Total LAW ENFORCEMENT	$61,200
PROBATION	
CONTRACTS	$30,900
Medlab Drug Testing - average monthly	$21,600
Polygraph Testing- SORA Probationers Mandatory Testing	$9,000
Sign Language/ Interpreter Service as needed	$300
Total PROBATION	$30,900

Category	FY 2026 PROPOSED BUDGET
CONTROL OF ANIMALS	
CONTRACTS	$43,711
Chemung County Humane Society (SPCA)	$24,961
Animal Control - Town of Erin	$6,250
Animal Control - Town of Baldwin	$6,250
Animal Control - Town of xxxx	$6,250
Total CONTROL OF ANIMALS	$43,711
EMERGENCY MANAGEMENT	
CONTRACTS	$43,400
EES Flood Warning Services	$8,400
EFD Hazmat	$35,000
Total EMERGENCY MANAGEMENT	$43,400
WEIGHTS & MEASURES	
CONTRACTS	$50,000
Weights & Measuers (Schuyler County)	$50,000
Total WEIGHTS & MEASURES	$50,000
PUBLIC HEALTH	
CONTRACTS	$457,147
Arnot	$18,000
Stericycle-Hazardous Waste Contract (Shared CCNF)	$750
Translation Services	$1,000
Leading in Lead-Pass through-City of Elmira	$70,897
LRR- Lead Rental Registry- Pass Through- City of Elmira	$300,000
Cornell- Training- CLPPP+, LRR	$18,000
EcoTesting- Training CLPPP+, LRR	$36,000
Twin Tiers Painting- CLPPP+	$12,500
CONTRACTS	$199,136
Arnot Health Contract, Program Support & Local Morgue Use	$28,000
Coroners Investigators	$86,736
Coroners/Investigators Trainings	$5,000
Dr. Corbalan Physician Coroner	$19,850
Dr. Westervelt Physician Coroner	$19,850
Dr.Parker Physician Coroner	$19,850
Dr.Schenone Physician Coroner	$19,850
CONTRACTS	$716,816
Caregivers Contract- DBA Homemakers	$5,408
Courtney Aronstam LSLP Contract	$10,000
Family Services Contract	$5,500
SimiTree(formerly Imark) Contract	$65,000
Mary Hamilton LSLP Contract	$25,000
Stacey McMail-Jerzak LMSW Contract	$5,408
Synergy PT OT Contract	$598,000
Stafkings	$2,500
CONTRACTS	$5,562
City of Elmira Contract Animal Handling	$5,562
CONTRACTS	$49,600
Language Line-WIC	$1,000
Breast Feeding Peer Counselors	$48,300

Category	FY 2026 PROPOSED BUDGET
Eldridge Park Rental WBW	$300
Total PUBLIC HEALTH	$1,428,261
MENTAL HEALTH	
CONTRACTS	$287,230
FR.0009 Family Services (2 Preventive, 1 Bridger)	$157,230
FR.0011 Various Respite	$25,000
FR.0013 Therapeutic School Based MH	$65,000
FR.0020 Various Suicide Prevention	$40,000
CONTRACTS	$28,939
OMH - Respite	$28,939
Total MENTAL HEALTH	$316,169
HIGHWAY	
CONTRACTS	$57,500
Engineering Term Agreements	$50,000
GIS Consortium	$5,000
GIS Aerial Imagery	$2,500
CONTRACTS	$70,000
Total HIGHWAY	$127,500
AIRPORT	
CONTRACTS	$124,450
Loomacres	$28,000
Cummins	$3,850
Veoci	$17,075
Davis-Ulmer	$1,975
eastern Security Systems	$300
FAST	$750
Xerox	$2,100
Kone	$1,800
Johnson Controls	$5,320
Imperial Door Controls	$1,980
Airgas East	$300
ASM North America	$61,000
Total AIRPORT	$124,450
BUS OPERATIONS	
CONTRACTS	$4,785,000
Transit STOA	$2,000,000
Transit MAS	$85,000
Transit 5311	$500,000
Transit State	$200,000
Transit 5307	$2,000,000
Total BUS OPERATIONS	$4,785,000
SOCIAL SERVICES	
CONTRACTS	$4,164,070
DSS01.0002 Catholic Charities/Samaritan Center	$363,291
DSS01.0003 Catholic Charities/Food Bank	$30,000
DSS01.0010 CASA/DA Assessments	$60,000
DSS01.0012 Child Care Council/Day Care Registration	$294,258
DSS01.0013 Child Care Council/Day Care Subsidy Administration	$135,000

Category	FY 2026 PROPOSED BUDGET
DSS01.0017 Dr. Megan Westervelt/Administrative Counseling	$2,500
DSS01.0018 Salient/Training	$2,500
DSS01.0025 CC Veterans Affairs / Information & Referral	$15,000
DSS01.0027 CC OFA / Care Contract	$562,937
DSS01.0034 Cornell Coop Ext/Nutrition Outreach	$47,540
DSS01.0035 CC Youth Bureau/Summer Youth Employment	$291,508
DSS01.0036 GST BOCES/Food Stamp & Employment Training	$30,000
DSS01.0037 Corning Community College/Lease	$3,472
DSS01.0056 Family Services / Forensic Screening	$10,000
DSS01.0058 Child Care Council / Quality Initiative	$100,000
DSS01.0059 CC Youth Bureau / Learn & Earn	$160,059
DSS01.0060 CSS Workforce NY/Pathways to Employment	$375,000
DSS01.0061 Catholic Charities / Homelessness Code Blue	$356,807
DSS01.0064 CC OFA / Application Assistance	$150,488
DSS01.0065 CC OFA/Info and Assistance	$209,488
DSS01.0067 Various Providers / DV Shelter (Non-TA)	$125,000
DSS01.0069 LDSS/Rental Supplement Program	$290,178
DSS02.0027 CIDS/Nurse Home Visiting Program	$286,642
DSS02.0057 CC Law Department/OTDA MOU	$97,018
DSS01.0060 Family Centered Case Management Services	$165,385
CONTRACTS	$2,119,968
DSS02.0002 Family Services/Choice Program	$23,188
DSS02.0005 Salvation Army/Domestic Violence Safe House	$48,000
DSS02.0006 Salvation Army/Non-Residential Domestic Violence	$25,000
DSS02.0007 Language Line/Interpretation Services	$2,500
DSS02.0009 Youth Bureau / Various Youth Programs	$56,000
DSS02.0010 Youth Bureau / Summer Cohesion	$624,241
DSS02.0047 City of Elmira/Youth Court	$90,000
DSS02.0052 Youth Bureau/Super Saturday & Spot	$229,366
DSS02.0054 CASA Trinity/Co-Located Substance Abuse	$70,000
DSS02.0055 Various Safe Harbour	$16,949
DSS02.0057 CC Law Department / CFS MOU	$914,224
DSS02.0058 Various QI Services	$500
DSS02.0059 United Way/Imagination Library	$20,000
CONTRACTS	$184,144
DSSAP.0001 Family Services of CC/Rep-Payee	$69,864
DSSAP.0003 Catholic Charities/Rep-Payee	$40,280
DSSAP.0006 Pathways Rep-Payee	$74,000
CONTRACTS	$22,496
DSS04.0001 Yates County/S2AY Rural Health Ntwk	$3,500
DSS04.0005 McGuinness/PreK Software	$15,996
DSS04.0006 CYSHCN/Music & Movement	$3,000
CONTRACTS	$15,000
DSS06.0001 Various Providers/Training and Consulting	$15,000
CONTRACTS	$145,000
DSS02.0057 CC Law Dept/Child Support MOU	$140,000
DSS08.0002 Delaware County/Birth & Confinement	$5,000
CONTRACTS	$151,500

Category	FY 2026 PROPOSED BUDGET
DSS10.0001 City of Elmira/Fraud Investigator	$151,500
CONTRACTS	$74,345
DSS20.0001 ARC/Custodial	$45,570
DSS20.0006 Arnot Health/Pre-Employment Drug Screen	$8,800
DSS20.0009 COMET/Professional Services	$14,875
DSS20.0010 DCJS/Pre-Employment Fingerprinting	$5,100
Total SOCIAL SERVICES	$6,876,523
NURSING FACILITY	
CONTRACTS	$127,050
American Red Cross	$500
Jensen Hughes	$9,550
Zimmet Healthcare	$42,000
zRADAR	$75,000
CONTRACTS	$1,100,000
Affinity Rehab/Health Pro Heritage	$1,100,000
CONTRACTS	$239,200
Megan Westervelt MD	$110,000
Roberto Mauri MD	$110,000
Dentserv Dental Services	$19,200
CONTRACTS	$38,000
Roberto Mauri MD	$38,000
CONTRACTS	$2,450,000
RFP-2795	$2,450,000
CONTRACTS	$117,102
Fire Alarm Service Technology	$20,412
REMI	$1,400
Davis Ulmer	$16,000
Cummins	$2,590
Tecogen	$70,000
Metro	$2,500
Empire Laundry	$4,200
CONTRACTS	$228,800
REMI	$800
SNF Solutions	$228,000
Total NURSING FACILITY	$4,300,152
PROMOTION OF INDUSTRY	
CONTRACTS	$290,000
CSS WFNY	$80,000
CCIDA	$200,000
REDEC	$10,000
Total PROMOTION OF INDUSTRY	$290,000
VETERANS SERVICES	
CONTRACTS	$104,000
Total VETERANS SERVICES	$104,000
DEPT OF AGING AND LONG TERM CARE	
CONTRACTS	$212,360
Various Vendors - Client Transportation	$27,200
Various Vendors - Caregiver Services	$40,000

Category	FY 2026 PROPOSED BUDGET
Various Vendors - Dietitian	$35,600
Various Vendors - Legal Services for the Elderly	$13,000
Various Vendors - Meal Delivery to Nutrition Sites	$3,835
Various Vendors - Nutrition Site Managers	$3,000
Various Vendors - Language Interpretation Services	$500
Various Vendors - Pers Monitoring	$1,200
Various Vendors - Faith In Action - Friendly Visitor Program	$2,500
DSS - Fiscal/HR operations	$85,525
CONTRACTS	$365,700
VARIOUS VENDORS - HOME CARE SERVICES	$322,700
VARIOUS VENDORS - UNMET NEED - PERSONAL CARE/CONSUMER DIRECTED	$43,000
Total DEPT OF AGING AND LONG TERM CARE	$578,060
YOUTH BUREAU	
CONTRACTS	$307,401
Southside Community Center	$56,000
Cornell Cooperative Extension 4H	$87,330
Youth Advocate Program (YAP)	$75,000
Youth Sports and Education Funding (YSEF)	$46,207
Youth Team Sports (YTS)	$42,864
CONTRACTS	$10,000
ARC for Summer Cohesion	$10,000
CONTRACTS	$74,865
SafeZones	$74,865
Total YOUTH BUREAU	$392,266
SEWER DISTRICT #1	
CONTRACTS	$38,543
Big Flats Water	$800
Elmira Water Board	$5,300
Horseheads Village	$3,500
Utility Management Services (New World)	$17,400
Asset Management/Rate Analysis Program (Consultant)	$8,043
Tyler Technologies Payments Module (credit cards)	$3,500
Total SEWER DISTRICT #1	$38,543
PLANNING BOARD	
CONTRACTS	$19,372
CCE Apportionment for Energy Commission	$16,372
NYS Digital Orthoimage Flight	$3,000
Total PLANNING BOARD	$19,372
PLANNING BOARD/ECTC	
CONTRACTS	$498,000
Creighton Manning	$99,000
Hunt Engineering	$99,000
Fagan Engineering	$99,000
LaBella	$99,000
Idea Kraft	$99,000
NYS Digital Orthoimage Flight	$3,000
Total PLANNING BOARD/ECTC	$498,000

Category	FY 2026 PROPOSED BUDGET
HUMAN RELATIONS	
CONTRACTS	$3,500
Human Relations Annual Breakfast	$3,500
Total HUMAN RELATIONS	$3,500
ELMIRA SEWER DISTRICT	
CONTRACTS	$46,243
Elmira Water Board	$17,300
Utility Management Service - New World	$17,400
Asset Management/Rate Analysis Program (Consultant)	$8,043
Tyler Technologies Payments Module (Credit Cards)	$3,500
CONTRACTS	$27,000
Panelogic (SCADA support)	$27,000
Total ELMIRA SEWER DISTRICT	$73,243
SOLID WASTE	
CONTRACTS	$69,839
Attorney	$8,000
Board Stipend	$1,200
Solid Waste and Recycling Education (CCE)	$31,411
Enhanced Solid Waste Education (CCE)	$29,228
Total SOLID WASTE	$69,839
FLOOD/EROSION CNTRL (STORMWATER)	
CONTRACTS	$22,083
Engineering Term Agreement = $20,000	$20,000
Printer/Copier Agreement	$1,000
GIS Aerial Imagery	$1,083
Total FLOOD/EROSION CNTRL (STORMWATER)	$22,083
SCHOLARSHIPS	
CONTRACTS	$22,000
Total SCHOLARSHIPS	$22,000
Total Expenditures	**$24,309,837**

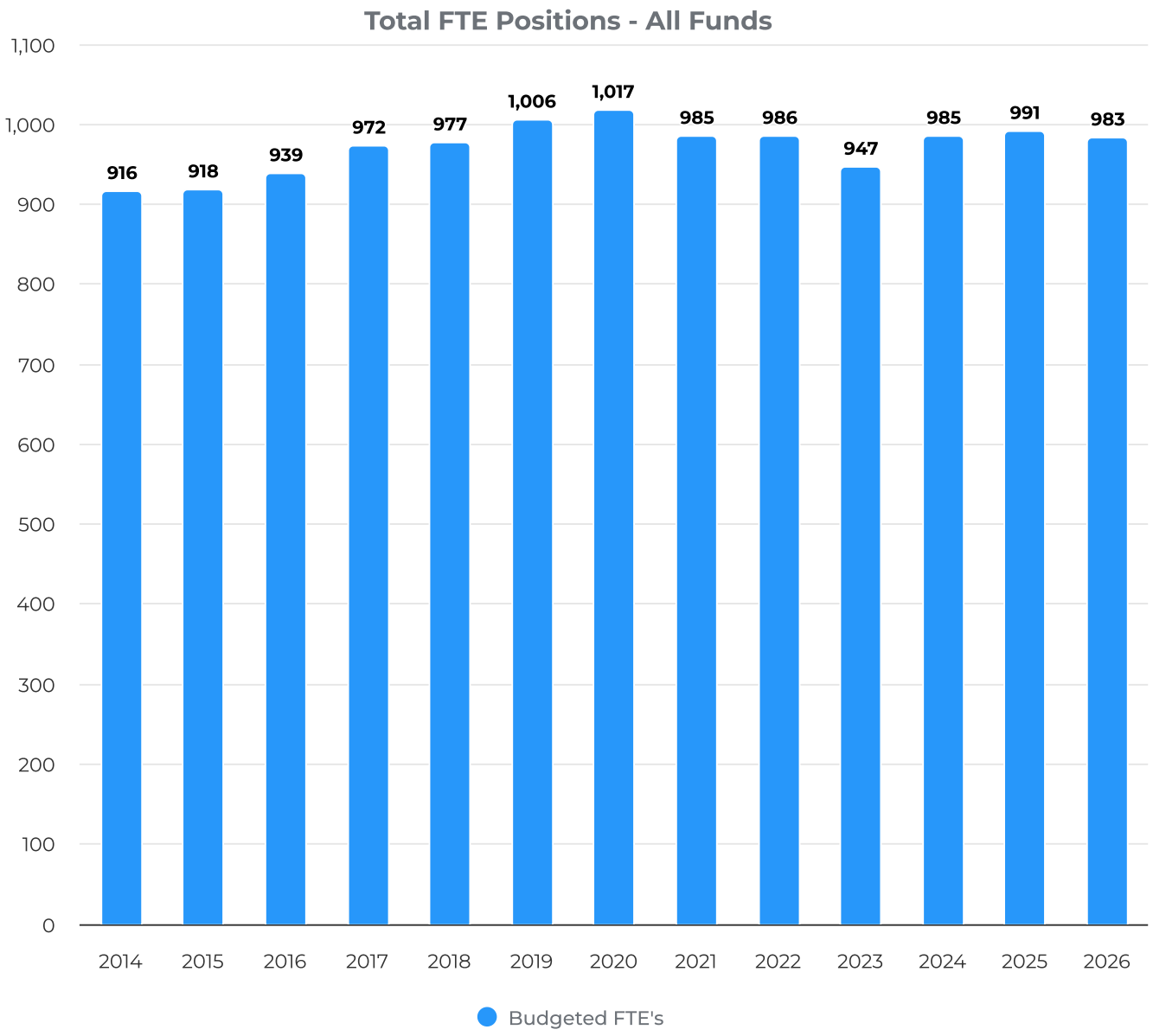
Personnel Information

The recommended budget proposes to spend $67,262,591 on payroll, a decrease of $875,963 or 1.29% over the prior year recommended total of $68,138,554. The County has six collective bargaining units and one non collective bargaining unit covering approximately 983 full-time equivalent (FTE) positions in the 2026 recommended budget. Reduction in budgeted payroll is attributed to 8 fewer budgeted positions and the status of collective bargaining unit agreements.

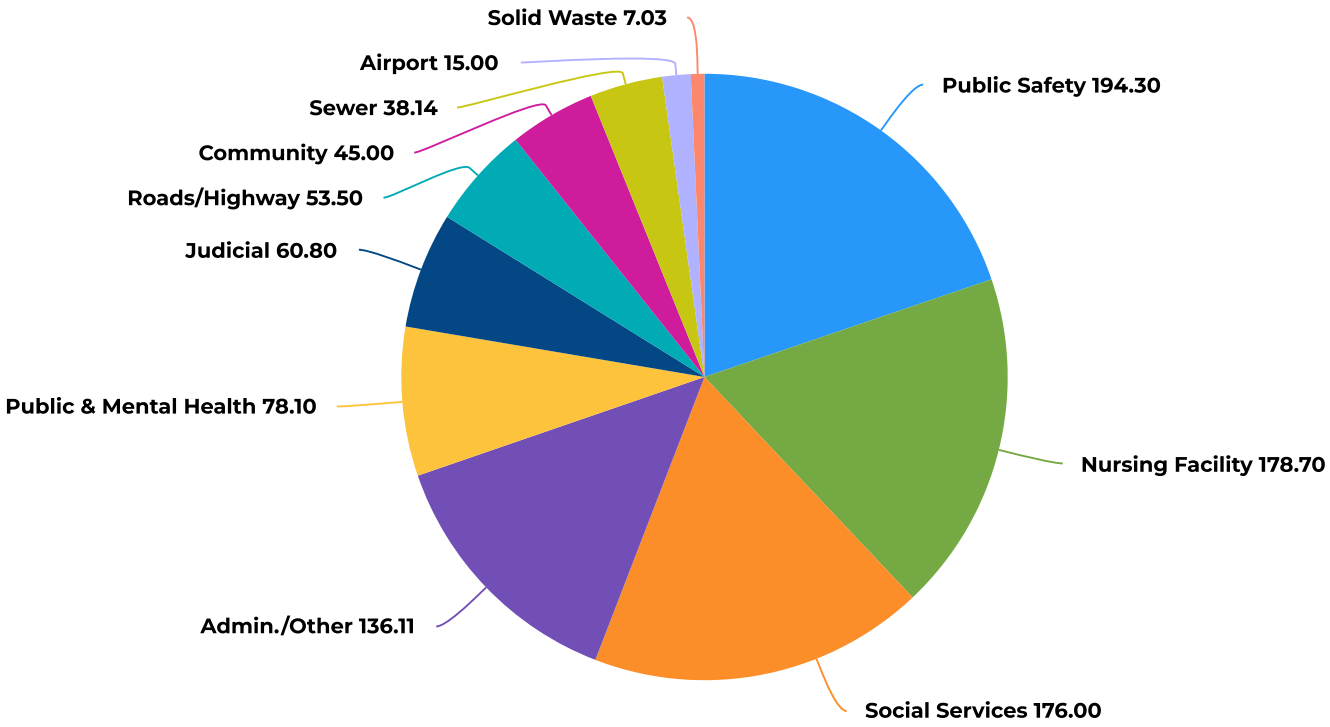
Four of six collective bargaining unit agreements are settled through the end of the 2025 fiscal year, the remaining two are settled through the end of the 2026 fiscal year.

Personnel Charts

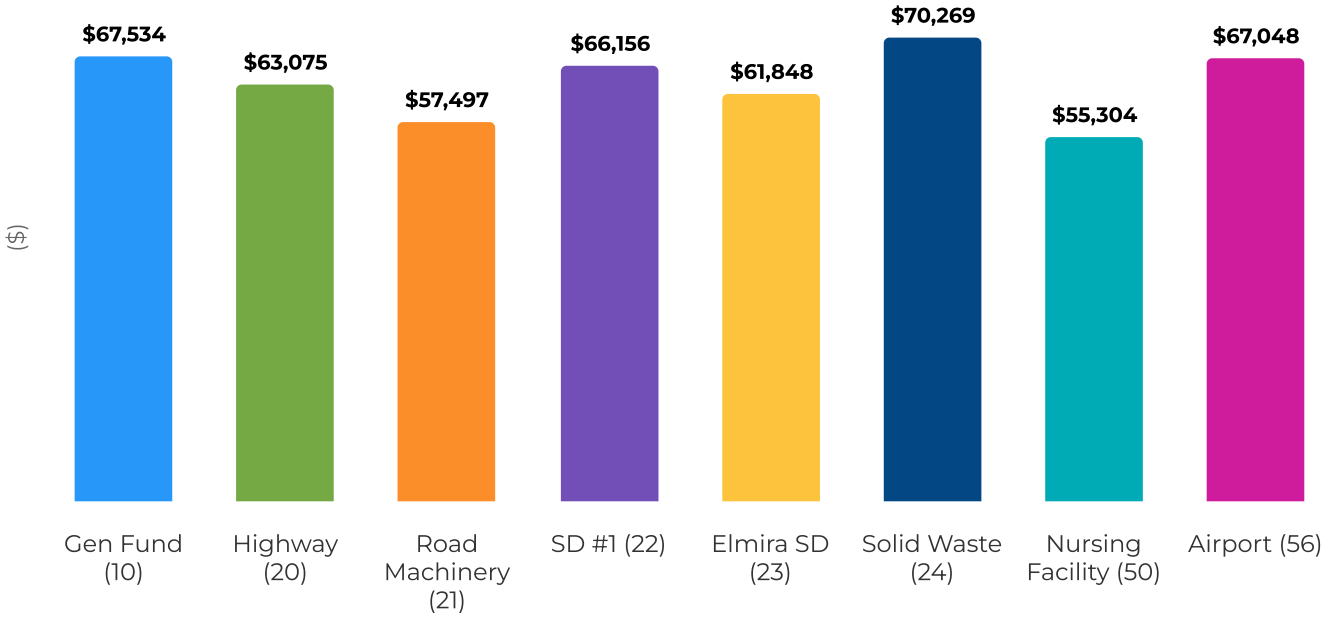
Full-Time Equivalents



FTE's by Function - All Funds

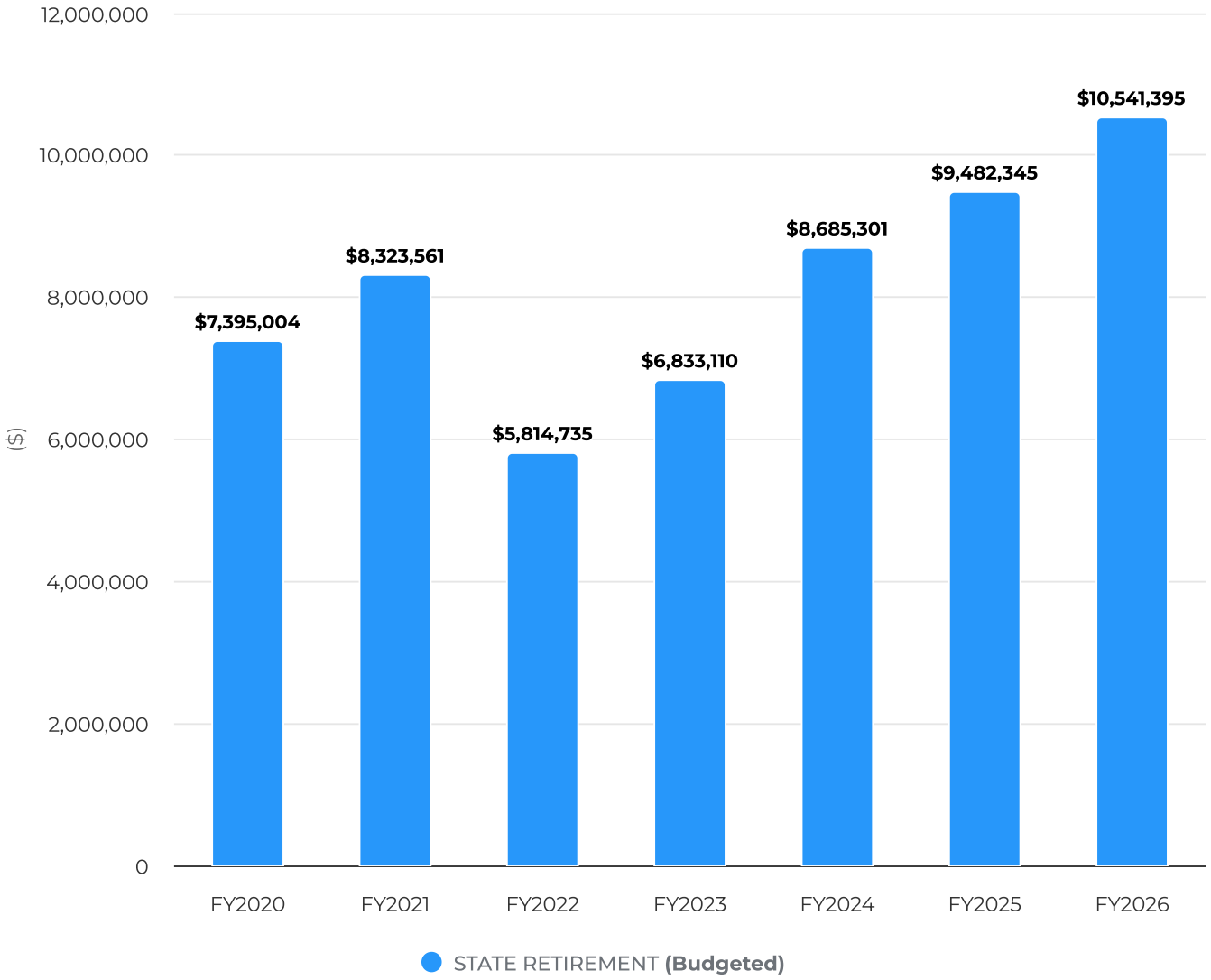


Average Salary



(#) = Fund number

Employer Pension Costs (All Funds)

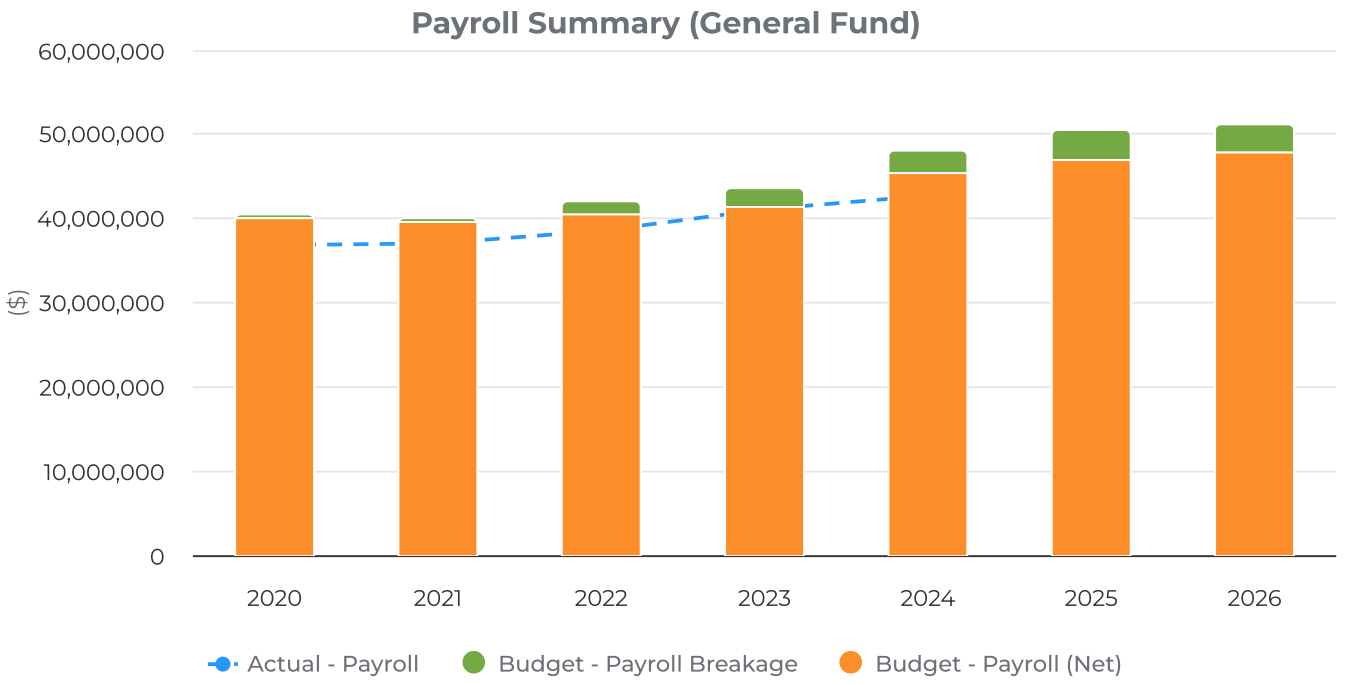


Payroll Breakage Summary

Chemung County
Payroll Breakage Summary

	2026	2025	2024	2023	2022
10 - (A) GENERAL FUND					
Gross Payroll - Budget	**51,246,230**	**50,419,815**	**47,985,136**	**43,583,633**	**41,952,722**
General Breakage	3,268,120	3,243,250	2,388,026	2,000,000	1,420,487
DSS Breakage	181,908	276,617	185,756	173,282	-
$ Breakage	3,450,028	3,519,867	2,573,782	2,173,282	1,420,487
% Breakage	6.73%	6.98%	5.36%	4.99%	3.39%
Payroll - Actual			**42,734,041**	**41,094,273**	**38,548,540**
$ Breakage			5,251,095	2,489,360	3,404,182
% Breakage			10.94%	5.71%	8.11%
20 - (D) COUNTY ROAD					
Gross Payroll - Budget	**3,485,626**	**3,397,581**	**3,356,130**	**3,291,878**	**3,221,545**
$ Breakage	278,850	270,592	268,346	-	-
% Breakage	8.00%	7.96%	8.00%	0.00%	0.00%
Payroll - Actual			**3,169,311**	**3,077,142**	**3,021,037**
$ Breakage			186,819	214,736	200,508
% Breakage			5.57%	6.52%	6.22%
21 - (DM) ROAD MACHINERY					
Gross Payroll - Budget	**304,987**	**285,038**	**333,791**	**346,107**	**365,771**
$ Breakage	24,399	24,415	31,976	-	-
% Breakage	8.00%	8.57%	9.58%	0.00%	0.00%
Payroll - Actual			**251,855**	**227,761**	**259,278**
$ Breakage			81,936	118,346	106,493
% Breakage			24.55%	34.19%	29.11%

Payroll Breakage



2026 Personnel Roster Summary

Fund	Dept	FTE	2025 Budgeted Salary	2026 Budgeted Salary	% Change
(10) GENERAL FUND		690.81	45,629,870	46,827,312	2.62%
	(10-1010) COUNTY EXECUTIVE	3.50	444,209	458,913	3.31%
	(10-1040) COUNTY LEGISLATURE	17.65	514,315	521,558	1.41%
	(10-1162) COURTS	2.00	123,891	125,563	1.35%
	(10-1165) DISTRICT ATTORNEY	27.36	2,152,728	2,216,455	2.96%
	(10-1170-1170) PD/PUBLIC DEFENDER	20.50	1,675,928	1,754,890	4.71%
	(10-1170-1171) PD/CRIMINAL JUSTICE GRANT	1.00	114,536	120,263	5.00%
	(10-1170-1172) PUBLIC ADVOCATE OFFICE	11.94	1,058,456	1,094,601	3.41%
	(10-1325) TREASURER	10.00	738,373	767,994	4.01%
	(10-1340) BUDGET OFFICE	2.00	211,602	221,596	4.72%
	(10-1345-1345) PURCHASING	5.00	323,464	336,464	4.02%
	(10-1345-1346) CENTRAL STOREROOM	4.00	189,280	196,703	3.92%
	(10-1355) REAL PROPERTY TAX SVCS.	3.00	183,750	193,458	5.28%
	(10-1410-1410) COUNTY CLERK	6.00	307,265	324,158	5.50%
	(10-1410-1411) CO CLERK/DMV	10.07	414,772	437,772	5.55%
	(10-1420) LAW	11.34	994,988	1,045,987	5.13%
	(10-1430) PERSONNEL	6.20	534,553	501,183	-6.24%
	(10-1450) BOARD OF ELECTIONS	8.00	331,693	343,078	3.43%
	(10-1460-1460) RECORDS & INFORMATION	1.00	83,933	86,870	3.50%
	(10-1460-1461) RECORDS IMAGING CENTER	3.85	194,106	203,573	4.88%
	(10-1620) BUILDING DEPARTMENT	26.50	1,715,334	1,780,549	3.80%
	(10-1680-1680) INFORMATION TECHNOLOGY	14.00	878,826	926,254	5.40%
	(10-1680-1681) IT/PC MAINTENANCE POOL	2.00	88,171	95,221	8.00%

(10-3020) 911 EMERGENCY	22.50	1,400,567	1,433,943	2.38%
(10-3120-3110) LAW ENFORCE/SHERIFF	59.30	4,893,184	4,894,593	0.03%
(10-3120-3150) LAW ENFORCE/JAIL	82.00	5,685,177	5,708,030	0.40%
(10-3120-3315) LAW ENFORCE/DWI	1.00	80,571	83,390	3.50%
(10-3140-3140) PROBATION	26.50	2,026,523	2,128,066	5.01%
(10-3640) EMERGENCY MANAGEMENT	3.50	254,918	262,311	2.90%
(10-4010-4010) HLTH/PUBLIC HEALTH	26.30	1,828,555	1,847,541	1.04%
(10-4010-4020) HLTH/HOME HEALTH AGENCY	24.80	2,047,302	1,935,021	-5.48%
(10-4010-4082) HLTH/WIC PROGRAM	7.00	320,507	331,657	3.48%
(10-4310-4310) OMH/ADMINISTRATION	2.00	194,167	199,729	2.86%
(10-4310-4510) CIS PREVENTIVE	15.75	811,289	861,657	6.21%
(10-4310-4511) CHILDRENS INTEGRATED SVCS	2.25	172,091	179,082	4.06%
(10-6010-0100) DSS/TEMPORARY ASSISTANCE	67.00	3,196,828	3,384,555	5.87%
(10-6010-0200) DSS/CHILDREN & FAMILY SVC	66.75	3,595,654	3,803,787	5.79%
(10-6010-0201) DSS/ADULT PROTECTIVE SVCS	5.00	409,911	427,318	4.25%
(10-6010-0203) DSS/CIS	3.00	280,989	293,262	4.37%
(10-6010-0403) DSS/EARLY INT & PRE K	5.00	277,508	290,577	4.71%
(10-6010-0600) DSS/STAFF DEVELOPMENT	1.00	71,363	74,213	3.99%
(10-6010-0800) DSS/SUPPORT	12.00	600,855	632,355	5.24%
(10-6010-1000) DSS/SPECIAL INVESTIGATION	4.10	283,806	295,433	4.10%
(10-6010-2000) DSS/ADMINISTRATIVE SVCS	12.15	842,968	883,404	4.80%
(10-6510) VETERANS SERVICES	2.00	142,898	128,590	-10.01%
(10-6772-6772) OFA/AGING	11.50	724,554	756,543	4.41%
(10-6772-6773) OFA/LONG TERM CARE	10.00	735,126	758,386	3.16%
(10-7110-7110) PARKS/PARKS & RECREATION	4.00	201,461	213,102	5.78%

(10-7310-7310) YOUTH BUREAU	6.00	325,923	341,726	4.85%
(10-8020) PLANNING BOARD	4.50	338,975	351,151	3.59%
(10-8021) PLANNING BOARD/ECTC	3.50	343,799	297,151	-13.57%
(10-8040) HUMAN RELATIONS	0.50	35,000	35,000	0.00%
(10-8745) FLOOD/EROSION CNTRL (STORMWATER)	3.00	233,228	242,637	4.03%
(20) COUNTY ROAD	48.50	2,908,478	3,047,126	4.77%
(20-5010-5010) HGWY/ADMINISTRATION	3.50	231,826	230,119	-0.74%
(20-5010-5020) HGWY/ENGINEERING	2.00	184,210	188,458	2.31%
(20-5010-5110) HGWY/MAINTENANCE	25.00	1,394,937	1,624,503	16.46%
(20-5010-5142) HGWY/SNOW REMOVAL	0.00	150,000	0	-100.00%
(20-5010-5200) HGWY/SHARED SERVICES	18.00	947,504	1,004,046	5.97%
(21) ROAD MACHINERY	5.00	270,787	287,487	6.17%
(21-5130) ROAD MACHINERY	5.00	270,787	287,487	6.17%
(22) SEWER DISTRICT #1	16.57	1,048,921	1,096,483	4.53%
(22-8010-8110) ADMINISTRATION	3.07	236,121	245,700	4.06%
(22-8010-8120) SD/SANITARY SEWER	5.00	253,299	266,842	5.35%
(22-8010-8130) SD/SEWAGE TRTMNT & DISP	8.50	559,501	583,941	4.37%
(23) ELMIRA SEWER DISTRICT	21.57	1,266,272	1,334,342	5.38%
(23-8110-8110) ADMINISTRATION	3.07	236,121	245,700	4.06%
(23-8110-8120) SD/SANITARY SEWER	5.00	253,299	266,842	5.35%
(23-8110-8130) SD/SEWAGE TRTMNT & DISP	13.50	776,851	821,800	5.79%
(24) SOLID WASTE	7.03	475,201	494,115	3.98%
(24-8160-8110) ADMINISTRATION	7.03	475,201	494,115	3.98%
(50) NURSING FACILITY	178.70	9,538,521	9,882,788	3.61%
(50-6017-6017) NF/ADMINISTRATION	14.00	1,115,319	1,138,499	2.08%
(50-6017-6018) NF/STAFF DEVELOPMENT	4.00	284,589	296,041	4.02%
(50-6017-6020) NF/SKILLED NURSING	111.00	5,167,159	5,459,367	5.66%
(50-6017-7200) NF/CENTRAL SUPPLY	0.95	47,625	49,689	4.33%

(50-6017-7260) NF/ACTIVITIES PROGRAM	5.00	186,511	196,865	5.55%
(50-6017-7261) NF/BEAUTY SHOP	1.00	42,301	44,969	6.31%
(50-6017-7270) NF/PHARMACY	4.00	406,168	421,373	3.74%
(50-6017-7380) NF/SOCIAL SERVICES	3.00	249,849	263,081	5.30%
(50-6017-7390) NF/MEDICAL RECORDS	1.00	64,566	67,590	4.68%
(50-6017-8220) NF/PLANT OPER & MAINT	3.00	168,877	176,033	4.24%
(50-6017-8240) NF/HOUSEKEEPING SERVICE	11.75	445,050	470,690	5.76%
(50-6017-8250) NF/LAUNDRY & LINEN SVC	6.00	251,885	263,526	4.62%
(50-6017-8270) NF/TRANSPORTATION	2.00	97,155	101,017	3.98%
(50-6017-8310) NF/FISCAL SERVICES	7.00	381,199	401,888	5.43%
(50-6017-8350) NF/ADMINISTRATIVE SVCS	4.00	380,093	388,870	2.31%
(50-6017-7410) NF/MEDICAL STAFF SVC	1.00	250,173	143,287	-42.73%
(56) AIRPORT	15.00	1,046,366	1,023,314	-2.20%
(56-5610-5610) AIRPORT	15.00	1,046,366	1,023,314	-2.20%
Grand Total	**983.18**	**62,184,415**	**63,992,965**	**2.91%**

2026 Personnel Roster Detail

Fund	Dept / Position	Union	FTE	2025 Budgeted Salary	2026 Budgeted Salary	% Change
(10) GENERAL FUND			690.81	45,629,870	46,827,312	2.62%
	(10-1010) COUNTY EXECUTIVE		3.50	444,209	458,913	3.31%
	Administrative Assistant	Single Rate	1.00	77,000	79,695	3.50%
	County Executive	Elected	1.00	168,805	173,869	3.00%
	Deputy County Executive	Single Rate	1.00	159,904	165,501	3.50%
	Secretary PT	Single Rate	0.50	38,500	39,848	3.50%
	(10-1040) COUNTY LEGISLATURE		17.65	514,315	521,558	1.41%
	Attorney to the Legis. & Spec. Dist.	Single Rate	0.65	75,396	78,035	3.50%
	Chairman of the Legislature	Elected	1.00	43,484	43,484	0.00%
	Clerk to the Legislature	Single Rate	1.00	74,900	77,522	3.50%
	Deputy Clerk to the Legislature	Single Rate	1.00	56,650	58,633	3.50%
	Legislator	Elected	11.00	199,309	199,309	0.00%
	Legislator, Majority Leader	Elected	1.00	20,980	20,980	0.00%
	Legislator, Minority Leader	Elected	1.00	20,980	20,980	0.00%
	Legislator, Vice Chairman	Elected	1.00	22,616	22,616	0.00%
	(10-1162) COURTS		2.00	123,891	125,563	1.35%
	Assigned Counsel Administrator	Single Rate	0.50	35,000	35,000	0.00%
	Data Officer	Single Rate	0.50	35,000	35,000	0.00%
	Legal Grant Coordiniator	Single Rate	0.50	35,000	35,000	0.00%
	Secretary I	CSEA	0.50	18,891	20,563	8.85%
	(10-1165) DISTRICT ATTORNEY		27.36	2,152,728	2,216,455	2.96%
	(Law Clerk)	Single Rate	1.00	66,950	69,293	3.50%
	Assistant District Attorney	Single Rate	9.36	917,720	961,325	4.75%
	Chief Assistant District Atty	Single Rate	1.00	144,780	149,847	3.50%
	Clerk	CSEA	1.00	33,078	35,154	6.28%
	Confidential Secretary	Single Rate	1.00	39,969	41,352	3.46%
	District Attorney	Elected	1.00	221,100	221,100	0.00%
	Executive District Attorney	Single Rate	1.00	122,378	126,661	3.50%
	Legal Secretary	CSEA	4.00	171,243	182,667	6.67%
	Principal Account Clerk	CSEA	0.00	22,183	0	-100.00%
	Secretary I	CSEA	4.50	170,973	184,344	7.82%
	Special Investigator	Single Rate	2.50	175,000	175,000	0.00%
	Supervisor of Fiscal Services	Single Rate	1.00	67,354	69,711	3.50%
	(10-1170-1170) PD/PUBLIC DEFENDER		20.50	1,675,928	1,754,890	4.71%
	Assistant Public Defender	Single Rate	10.00	983,785	1,028,181	4.51%
	Assistant Public Defender (law Clerk)	Single Rate	1.00	66,950	95,479	42.61%
	Community Services Aide	CSEA	0.50	30,584	16,018	-47.63%
	Confidential Secretary	Single Rate	1.00	46,564	48,194	3.50%
	Investigator	Single Rate	2.00	105,307	107,217	1.81%
	Legal Secretary	CSEA	2.00	85,560	91,132	6.51%
	Public Defender	Single Rate	1.00	125,000	125,000	0.00%
	Secretary I	CSEA	1.00	38,923	41,658	7.03%

Supervising Attorney Criminal Court Division	Single Rate	1.00	101,005	101,005	0.00%
Supervising Attorney Family Court Division	Single Rate	1.00	92,250	101,005	9.49%
(10-1170-1171) PD/CRIMINAL JUSTICE GRAN		1.00	114,536	120,263	5.00%
Acting Public Defender	Single Rate	1.00	114,536	120,263	5.00%
(10-1170-1172) PUBLIC ADVOCATE OFFICE		11.94	1,058,456	1,094,601	3.41%
Arraignment Bur/Attorney	Single Rate	0.44	21,000	21,000	0.00%
Assistant Public Advocate	Single Rate	7.00	708,615	734,086	3.59%
Assistant Public Defender	Single Rate	0.00	15,000	15,000	0.00%
Confidential Secretary	Single Rate	1.00	53,927	55,615	3.13%
Investigator	Single Rate	1.00	60,000	60,000	0.00%
Legal Secretary	CSEA	1.00	44,914	47,650	6.09%
Mitigation Specialist	Single Rate	0.50	30,000	30,000	0.00%
Public Advocate	Single Rate	1.00	125,000	131,250	5.00%
(10-1325) TREASURER		10.00	738,373	767,994	4.01%
Accountant	Single Rate	1.00	61,200	63,342	3.50%
Administrative Assistant-Treasurers	Single Rate	1.00	44,368	44,654	0.64%
Controller	Single Rate	0.50	35,000	35,000	0.00%
County Treasurer	Elected	1.00	115,207	118,663	3.00%
Deputy County Treasurer	Single Rate	1.00	105,060	115,566	10.00%
Disbursements Officer	CSEA	1.00	78,616	81,758	4.00%
Principal Account Clerk	CSEA	1.00	42,788	44,506	4.01%
Prinicpal Account Clerk	Single Rate	0.50	35,000	35,000	0.00%
Senior Account Clerk	CSEA	2.00	129,132	134,285	3.99%
Supervisor of Fiscal Services	Single Rate	1.00	92,002	95,222	3.50%
(10-1340) BUDGET OFFICE		2.00	211,602	221,596	4.72%
Deputy Director of Budget & Research	Single Rate	1.00	92,002	95,222	3.50%
Director of Budget & Research	Single Rate	1.00	119,600	126,374	5.66%
(10-1345-1345) PURCHASING		5.00	323,464	336,464	4.02%
Contract Services Manager	Single Rate	1.00	61,265	63,410	3.50%
Deputy Purchasing Coordinator	Single Rate	1.00	56,066	58,029	3.50%
Purchasing Assistant	CSEA	2.00	105,359	110,726	5.09%
Purchasing Coordinator	Single Rate	1.00	100,773	104,300	3.50%
(10-1345-1346) CENTRAL STOREROOM		4.00	189,280	196,703	3.92%
Account Clerk	CSEA	1.00	35,154	37,300	6.10%
Courier	CSEA	2.00	65,551	69,450	5.95%
Director of Central Services	Single Rate	1.00	88,575	89,953	1.56%
(10-1355) REAL PROPERTY TAX SVCS.		3.00	183,750	193,458	5.28%
Director Real Property Tax Svcs II	Single Rate	1.00	83,795	86,727	3.50%
Real Property Tax Service Aide	CSEA	1.00	37,782	41,274	9.24%
Tax Map Technician	CSEA	1.00	62,173	65,457	5.28%
(10-1410-1410) COUNTY CLERK		6.00	307,265	324,158	5.50%
County Clerk	Elected	1.00	101,512	104,557	3.00%
Principal Clerk	CSEA	1.00	34,750	37,910	9.10%
Senior Clerk	CSEA	4.00	171,003	181,691	6.25%

(10-1410-1411) CO CLERK/DMV		10.07	414,772	437,772	5.55%
Cashier License Examiner	CSEA	8.00	318,537	337,664	6.00%
Clerk	CSEA	0.50	15,917	16,886	6.09%
Clerk (20 hours/week maximum)	CSEA	0.57	19,641	20,422	3.98%
Deputy Director of License Bureau	Single Rate	1.00	60,677	62,801	3.50%
(10-1420) LAW		11.34	994,988	1,045,987	5.13%
Assistant County Attorney	Single Rate	5.84	603,382	624,819	3.55%
County Attorney	Single Rate	1.00	146,407	156,656	7.00%
Legal Secretary	CSEA	2.00	79,950	92,209	15.33%
Legal Secretary, County Attorney	Single Rate	1.00	57,855	59,880	3.50%
Paralegal Assistant	CSEA	1.00	70,394	74,128	5.30%
Special Investigator	Single Rate	0.50	37,000	38,295	3.50%
(10-1430) PERSONNEL		6.20	534,553	501,183	-6.24%
Civil Service Commissioner	Single Rate	0.00	3,150	3,150	0.00%
Civil Service Commissioner, Chair	Single Rate	0.00	5,000	5,000	0.00%
Coord. of Employee Benefits	Single Rate	1.00	81,319	84,165	3.50%
Deputy Director of Personnel	Single Rate	1.00	88,801	91,909	3.50%
Director of Personnel & Labor Relations	Single Rate	1.00	113,300	117,266	3.50%
Secretary to the CS Commission	Single Rate	0.20	36,073	36,073	0.00%
Senior Personnel Technician	Single Rate	2.00	108,418	113,998	5.15%
HR Recruiter	Single Rate	0.00	49,246	0	-100.00%
Employee Benefits Liaison	Single Rate	1.00	49,246	49,622	0.76%
(10-1450) BOARD OF ELECTIONS		8.00	331,693	343,078	3.43%
Clerk	Single Rate	2.00	66,123	68,213	3.16%
Deputy Election Commissioner	Single Rate	2.00	126,072	130,485	3.50%
Election Admin Specialist	Single Rate	2.00	84,703	87,668	3.50%
Election Commissioner	Appointed	2.00	54,795	56,713	3.50%
(10-1460-1460) RECORDS & INFORMATION		1.00	83,933	86,870	3.50%
Coord. Of Records & Information	Single Rate	1.00	83,933	86,870	3.50%
(10-1460-1461) RECORDS IMAGING CENTER		3.85	194,106	203,573	4.88%
Clerk	CSEA	1.85	60,388	64,897	7.47%
Principal Clerk	CSEA	1.00	55,742	57,971	4.00%
Records Imaging Center Supervisor	Single Rate	1.00	77,976	80,705	3.50%
(10-1620) BUILDING DEPARTMENT		26.50	1,715,334	1,780,549	3.80%
Administrative Assistant	CSEA	2.00	167,311	173,993	3.99%
Carpenter	CSEA	4.00	232,869	246,893	6.02%
Electrician	CSEA	2.00	134,551	142,700	6.06%
Energy Management Tech	CSEA	3.00	207,185	216,594	4.54%
Energy Management Tech	Single Rate	0.50	35,000	35,000	0.00%
Maintenance Worker	CSEA	2.00	84,936	90,724	6.81%
Painter	CSEA	2.00	117,460	123,289	4.96%
Painter Crew Chief	CSEA	1.00	91,079	94,712	3.99%
Plumber	CSEA	2.00	175,100	182,463	4.21%
Program Assistant	CSEA	1.00	46,374	49,190	6.07%
Security Officer	Single Rate	4.00	182,742	182,742	0.00%

Security Supervisor	Single Rate	1.00	50,729	50,729	0.00%
Superintendent of B&G	Single Rate	1.00	110,000	111,519	1.38%
Deputy Superintendent of Buildings and Gro	Single Rate	1.00	80,000	80,000	0.00%
(10-1680-1680) INFORMATION TECHNOLOGY		14.00	878,826	926,254	5.40%
Deputy Director of Information Services	Single Rate	1.00	87,550	90,614	3.50%
Director of Information Services	Single Rate	1.00	126,413	130,837	3.50%
IT Specialist I	CSEA	1.00	47,131	49,995	6.08%
IT Specialist II (Network)	CSEA	3.00	163,175	173,661	6.43%
IT Specialist II (Network)(DSS)	CSEA	1.00	55,305	58,662	6.07%
IT Specialist II(Programming)	CSEA	1.00	53,797	57,063	6.07%
IT Specialist III (Network)	CSEA	2.00	125,168	132,103	5.54%
IT Specialist III (Programming)	CSEA	2.00	143,310	150,780	5.21%
IT Specialist/Help Desk	CSEA	2.00	76,977	82,539	7.23%
(10-1680-1681) IT/PC MAINTENANCE POOL		2.00	88,171	95,221	8.00%
IT Specialist I	CSEA	1.00	44,086	47,416	7.55%
IT Specialist I (DSS)	CSEA	1.00	44,086	47,805	8.44%
(10-3020) 911 EMERGENCY		22.50	1,400,567	1,433,943	2.38%
Senior Communications Operator	Sheriff Civilian	1.00	77,049	77,049	0.00%
Communications Operator	Sheriff Civilian	2.50	152,682	158,121	3.56%
Communications Operator	Sheriff Civilian	16.50	977,861	1,004,329	2.71%
County 911 Communicatoins Center Coordin	Single Rate	0.50	35,000	35,000	0.00%
Senior Communications Operator	Sheriff Civilian	2.00	157,976	159,444	0.93%
(10-3120-3110) LAW ENFORCE/SHERIFF		59.30	4,893,184	4,894,593	0.03%
Administrative Assistant	Single Rate	0.50	27,943	28,921	3.50%
Assistant County Attorney	Single Rate	0.30	24,220	25,068	3.50%
Clerk	Sheriff Civilian	2.00	83,593	108,308	29.57%
Clerk Typist	Sheriff Civilian	1.00	49,108	51,101	4.06%
Community Services Aide	Sheriff Civilian	1.00	65,649	65,649	0.00%
Confidential Secretary	Single Rate	0.50	34,587	35,798	3.50%
Crime Analyst	Single Rate	1.00	70,269	70,269	0.00%
Deputy Sheriff	Deputy Sheriff	16.00	1,241,580	1,207,030	-2.78%
Deputy Sheriff	Deputy Sheriff	1.00	67,714	69,842	3.14%
Deputy Sheriff Captain/Assoc.	Deputy Sheriff	1.00	113,397	113,397	0.00%
Deputy Sheriff Lieutenant	Deputy Sheriff	2.00	196,558	198,177	0.82%
Deputy Sheriff Lieutenant (CID)	Deputy Sheriff	1.00	91,722	97,365	6.15%
Deputy Sheriff Lieutenant/Bachelors	Deputy Sheriff	1.00	97,803	99,523	1.76%
Deputy Sheriff Lieutenant/Masters	Deputy Sheriff	1.00	99,724	99,724	0.00%
Deputy Sheriff Sergeant	Deputy Sheriff	1.00	90,861	90,861	0.00%
Deputy Sheriff Sergeant (CID)	Deputy Sheriff	1.00	80,910	85,872	6.13%
Deputy Sheriff Sergeant/Assoc.	Deputy Sheriff	2.00	189,581	189,581	0.00%
Deputy Sheriff Sergeant/Bachelors	Deputy Sheriff	3.00	281,895	284,568	0.95%
Deputy Sheriff/Assoc.	Deputy Sheriff	9.00	684,831	701,963	2.50%
Deputy Sheriff/Bachelors	Deputy Sheriff	2.00	166,023	166,086	0.04%
Security Deputy	Sheriff Civilian	2.50	137,194	137,194	0.00%
Sheriff	Single Rate	0.50	69,683	71,773	3.00%
Special Patrol Officer (SPO)	Single Rate	7.50	785,000	750,000	-4.46%
Undersheriff	Single Rate	0.50	61,378	63,526	3.50%
Deputy Sheriff/Assoc. (CID)	Deputy Sheriff	1.00	81,960	82,996	1.26%

(10-3120-3150) LAW ENFORCE/JAIL		82.00	5,685,177	5,708,030	0.40%
Administrative Assistant	Single Rate	0.50	27,943	28,921	3.50%
Clerk	Sheriff Civilian	0.50	22,470	22,470	0.00%
Confidential Secretary	Single Rate	0.50	34,587	35,798	3.50%
Correction Lieutenant	CO'S	5.00	419,876	423,285	0.81%
Correction Officer	CO'S	57.00	3,788,496	3,804,642	0.43%
Correction Officer	CO'S	4.00	289,411	291,490	0.72%
Correction Officer P.T.	CO'S	6.50	408,532	357,149	-12.58%
Correction Officer Sergeant	CO'S	1.00	71,237	72,911	2.35%
Correction Sergeant	CO'S	2.00	155,076	192,846	1.14%
Jail Nurse Administrator/Bachelors	NYSNA	1.00	86,694	86,694	0.00%
Jail Superintendent	Single Rate	1.00	104,052	107,694	3.50%
Registered Nurse	NYSNA	1.00	73,581	75,127	2.10%
Registered Professional Nurse	NYSNA	1.00	72,161	73,706	2.14%
Sheriff	Single Rate	0.50	69,683	71,773	3.00%
Undersheriff	Single Rate	0.50	61,378	63,526	3.50%
(10-3120-3315) LAW ENFORCE/DWI		1.00	80,571	83,390	3.50%
Stop DWI Coordinator	Single Rate	1.00	80,571	83,390	3.50%
(10-3140-3140) PROBATION		26.50	2,026,523	2,128,066	5.01%
Account Clerk	CSEA	1.00	35,735	38,032	6.43%
Administrative Assistant	CSEA	1.00	48,528	51,420	5.96%
Clerk	CSEA	1.00	31,151	33,339	7.02%
Deputy Probation Director	Single Rate	1.00	108,259	112,048	3.50%
Director of Probation II	Single Rate	1.00	115,986	120,045	3.50%
Principal Clerk	CSEA	1.00	39,385	39,609	0.57%
Probation Officer	Probation	12.00	916,234	992,110	8.28%
Probation Supervisor	Single Rate	2.00	196,746	203,632	3.50%
Program Assistant	CSEA	1.00	42,880	42,880	0.00%
Restitution Enforcement Officer	CSEA	0.50	20,820	22,416	7.66%
Senior Probation Officer	Probation	4.00	373,051	374,474	0.38%
Senior Probation Officer	Probation	1.00	97,748	98,060	0.32%
(10-3640) EMERGENCY MANAGEMENT		3.50	254,918	262,311	2.90%
Administrative Assistant	CSEA	1.00	47,020	49,878	6.08%
Director of Civil Defense	Single Rate	0.50	35,000	35,000	0.00%
Director of Emergency Management	Single Rate	1.00	87,898	90,974	3.50%
Fire Coordinator	Single Rate	1.00	85,000	86,459	1.72%
(10-4010-4010) HLTH/PUBLIC HEALTH		26.30	1,828,555	1,847,541	1.04%
Central Supply Clerk	CSEA	0.05	2,463	2,561	3.98%
Cleaner	CSEA	1.00	39,150	40,737	4.05%
Deputy Public Health Director	Single Rate	1.00	100,790	110,869	10.00%
Deputy Registrar	CSEA	1.00	69,698	74,688	7.16%
Director of Environmental Health	Single Rate	1.00	107,816	111,590	3.50%
Director of Public Health	Single Rate	1.00	127,963	132,442	3.50%
Environmental Health Specialist	CSEA	1.00	54,122	57,410	6.08%
Laborer	CSEA	0.20	7,830	8,147	4.05%
Medical Office Assistant/Coder	CSEA	1.00	63,162	67,600	7.03%
Nurse Practitioner	Single Rate	0.00	64,004	0	-100.00%

Principal Clerk	CSEA	1.00	57,569	59,871	4.00%
Program Assistant	CSEA	1.00	36,686	40,825	11.28%
Public Health Nurse	NYSNA	3.00	267,732	272,817	1.90%
Public Health Program Coordinator	Single Rate	3.00	196,313	203,184	3.50%
Public Health Sanitarian	CSEA	5.00	272,813	288,835	5.87%
Public Health Specialist	Single Rate	1.00	54,967	56,891	3.50%
Senior Account Clerk	CSEA	1.00	37,782	40,132	6.22%
Senior Clerk	CSEA	1.00	32,265	34,128	5.78%
Senior Environmental Health Specialist	CSEA	1.00	93,652	98,063	4.71%
Supervising Public Health Sanitarian	Single Rate	1.00	69,941	72,389	3.50%
Supervisor of Fiscal Services (Health Departn	Single Rate	1.00	69,374	71,802	3.50%
Working Supervisor	CSEA	0.05	2,463	2,561	3.98%
(10-4010-4020) HLTH/HOME HEALTH AGENC		24.80	2,047,302	1,935,021	-5.48%
Community Service Aide	CSEA	1.00	47,465	49,366	4.00%
Director of Patient Services	Single Rate	1.00	117,070	121,168	3.50%
Licensed Practical Nurse	CSEA	3.00	153,259	159,398	4.01%
Occupational Therapist	Single Rate	1.00	95,149	98,479	3.50%
Physical Therapist	Single Rate	1.00	100,874	104,405	3.50%
Physical Therapy Assistant	Single Rate	0.80	57,409	59,418	3.50%
Registered Nurse	NYSNA	14.00	1,233,507	1,173,623	-4.85%
Senior Account Clerk	CSEA	2.00	85,759	89,194	4.01%
Supervising Public Health Nurse	NYSNA	1.00	156,809	79,970	-49.00%
(10-4010-4082) HLTH/WIC PROGRAM		7.00	320,507	331,657	3.48%
Nutrition Aide	CSEA	2.00	70,136	75,331	7.41%
Nutrition Services Aide	CSEA	1.00	35,628	37,979	6.60%
WIC Nutritionist	Single Rate	3.00	152,246	153,663	0.93%
WIC Program Coordinator	Single Rate	1.00	62,497	64,684	3.50%
(10-4310-4310) OMH/ADMINISTRATION		2.00	194,167	199,729	2.86%
Commissioner of Human Svcs.	Single Rate	0.10	12,875	13,519	5.00%
Community Mental Hlth Fiscal Co	CSEA	0.25	12,030	12,511	4.00%
Deputy Commissioner	Single Rate	0.10	11,410	11,980	5.00%
Director of Administrative Services	Single Rate	0.10	8,930	9,243	3.50%
Director of Community Mental Health Servic	Single Rate	1.00	114,000	115,972	1.73%
Director of Quality Assurance	Single Rate	0.10	11,075	11,463	3.50%
Secretary I	CSEA	0.25	15,871	16,786	5.76%
Supervisor of Fiscal Services	Single Rate	0.10	7,976	8,256	3.50%
(10-4310-4510) CIS PREVENTIVE		15.75	811,289	861,657	6.21%
Caseworker	CSEA	5.00	239,045	260,100	8.81%
CIS Coordinator	Single Rate	0.60	55,563	57,507	3.50%
CIS Facilitator	CSEA	3.00	146,026	155,353	6.39%
CIS Facilitator	CSEA	1.00	51,795	53,860	3.99%
Community Services Aide	CSEA	2.00	77,108	81,213	5.32%
Mental Health Services Worker	CSEA	0.15	7,457	7,753	3.97%
Senior Caseworker	CSEA	1.00	57,496	60,284	4.85%
Senior CIS Facilitator	CSEA	2.00	144,534	150,326	4.01%
Senior Clerk	CSEA	1.00	32,265	35,261	9.29%
(10-4310-4511) CHILDRENS INTEGRATED SVC		2.25	172,091	179,082	4.06%

CIS Coordinator	Single Rate	0.40	37,042	38,338	3.50%
Mental Health Services Worker	CSEA	0.85	42,256	43,933	3.97%
Social Worker (CIS)	CSEA	1.00	92,793	96,811	4.33%
(10-6010-0100) DSS/TEMPORARY ASSISTANC		67.00	3,196,828	3,384,555	5.87%
Clerk	CSEA	5.00	155,015	167,004	7.73%
Community Service Worker	CSEA	1.00	32,190	34,160	6.12%
Community Services Aide	CSEA	1.00	29,610	32,110	8.45%
Director of Economic Security	Single Rate	1.00	74,760	77,106	3.14%
Disability Analyst	CSEA	1.00	53,166	55,285	3.99%
Eligibility Clerk	CSEA	7.00	252,556	271,170	7.37%
Head Social Welfare Examiner	CSEA	2.00	177,201	184,991	4.40%
Principal Clerk	CSEA	2.00	75,895	79,785	5.12%
Principal Social Welfare Examiner	CSEA	3.00	234,495	244,563	4.29%
Principal Social Welfare Examiner	CSEA	1.00	78,616	82,277	4.66%
Senior Clerk	CSEA	5.00	169,812	180,938	6.55%
Senior Social Welfare Examiner	CSEA	12.00	698,548	738,180	5.67%
Senior Social Welfare Examiner	CSEA	3.00	211,770	222,985	5.30%
Social Welfare Examiner	CSEA	21.00	873,937	929,696	6.38%
Social Welfare Examiner	CSEA	2.00	79,256	84,305	6.37%
(10-6010-0200) DSS/CHILDREN & FAMILY SVC		66.75	3,595,654	3,803,787	5.79%
Administrative Assistant	CSEA	1.00	47,709	50,607	6.07%
Case Aide	CSEA	3.00	100,782	106,949	6.12%
Case Supervisor, Grade A	CSEA	2.00	163,462	172,341	5.43%
Case Supervisor, Grade B	CSEA	8.00	615,430	645,274	4.85%
Caseworker	CSEA	38.00	1,858,947	1,973,362	6.15%
Director of Children & Family Svcs	Single Rate	1.00	104,728	108,393	3.50%
Legal Secretary	CSEA	1.00	46,314	49,428	6.72%
Principal Account Clerk	CSEA	0.75	35,630	37,202	4.41%
Senior Caseworker	CSEA	9.00	523,967	554,152	5.76%
Senior Clerk	CSEA	3.00	98,685	106,079	7.49%
(10-6010-0201) DSS/ADULT PROTECTIVE SVC		5.00	409,911	427,318	4.25%
Case Supervisor, Grade B	CSEA	1.00	92,340	96,502	4.51%
Caseworker	CSEA	4.00	317,571	330,816	4.17%
(10-6010-0203) DSS/CIS		3.00	280,989	293,262	4.37%
Case Supervisor, Grade B	CSEA	2.00	187,395	195,582	4.37%
Social Worker	CSEA	1.00	93,593	97,679	4.37%
(10-6010-0403) DSS/EARLY INT & PRE K		5.00	277,508	290,577	4.71%
Account Clerk	CSEA	2.00	70,540	75,071	6.42%
Early Intervention Services Spec.	CSEA	2.00	134,138	140,128	4.47%
Special Children's Services Coord.	Single Rate	1.00	72,829	75,378	3.50%
(10-6010-0600) DSS/STAFF DEVELOPMENT		1.00	71,363	74,213	3.99%
Staff Development Assistant	CSEA	1.00	71,363	74,213	3.99%
(10-6010-0800) DSS/SUPPORT		12.00	600,855	632,355	5.24%
Account Clerk	CSEA	2.00	69,293	73,637	6.27%
Coodinator of Child Support Enforcement	Single Rate	1.00	87,765	90,837	3.50%

Senior Clerk	CSEA	1.00	33,002	35,581	7.81%
Senior Support Investigator	CSEA	2.00	92,629	97,781	5.56%
Support Investigator	CSEA	6.00	318,165	334,520	5.14%
(10-6010-1000) DSS/SPECIAL INVESTIGATION		4.10	283,806	295,433	4.10%
Director of Administrative Services	Single Rate	0.10	8,930	9,243	3.50%
Senior Social Welfare Examiner	CSEA	1.00	73,683	76,624	3.99%
Social Service Investigator	CSEA	2.00	142,327	148,343	4.23%
Supervising Social Services Investigator	CSEA	1.00	58,866	61,223	4.00%
(10-6010-2000) DSS/ADMINISTRATIVE SVCS		12.15	842,968	883,404	4.80%
Account Clerk	CSEA	1.00	34,585	36,678	6.05%
Commissioner of Human Svcs.	Single Rate	0.90	115,875	121,669	5.00%
Community Mental Hlth Fiscal Co	CSEA	0.75	36,089	38,286	6.09%
Deputy Commissioner	Single Rate	0.90	102,687	107,822	5.00%
Director of Administrative Services	Single Rate	0.80	71,441	73,941	3.50%
Director of Quality Assurance	Single Rate	0.90	99,677	103,165	3.50%
Maintenance Worker	CSEA	1.00	65,876	68,507	3.99%
Principal Account Clerk	CSEA	1.25	54,790	57,916	5.71%
Program Assistant	CSEA	2.00	102,349	108,125	5.64%
Secretary I	CSEA	0.75	47,613	50,357	5.76%
Senior Account Clerk	CSEA	1.00	40,199	42,637	6.07%
Supervisor of Fiscal Services	Single Rate	0.90	71,788	74,300	3.50%
(10-6510) VETERANS SERVICES		2.00	142,898	128,590	-10.01%
County Veteran Service Officer	CSEA	1.00	46,314	48,178	4.02%
Director of Veterans Services	Single Rate	1.00	77,693	80,412	3.50%
Secretary I	CSEA	0.00	18,891	0	-100.00%
(10-6772-6772) OFA/AGING		11.50	724,554	756,543	4.41%
Aging Services Assistant	CSEA	4.00	193,552	202,670	4.71%
Aging Services Assistant	CSEA	1.00	42,880	44,597	4.01%
Community Services Aide	CSEA	0.50	21,559	22,426	4.03%
Coordinator, Services Aging	CSEA	1.00	93,629	97,397	4.02%
Director of Office for the Aging	Single Rate	1.00	106,624	110,356	3.50%
Fiscal Officer	CSEA	0.00	0	0	0.00%
Program Assistant	CSEA	1.00	71,055	75,167	5.79%
Specialist - Services for the Aging	CSEA	3.00	195,256	203,930	4.44%
(10-6772-6773) OFA/LONG TERM CARE		10.00	735,126	758,386	3.16%
C.A.R.E. Coordinator	CSEA	1.00	101,106	105,162	4.01%
Caseworker	CSEA	2.00	132,786	138,085	3.99%
Community Service Aide	CSEA	1.00	29,086	31,440	8.09%
Coordinator, Services for Aging	CSEA	2.00	185,587	193,004	4.00%
Principal Clerk	CSEA	1.00	53,202	55,985	5.23%
Registered Nurse	NYSNA	3.00	233,359	234,710	0.58%
(10-7110-7110) PARKS/PARKS & RECREATION		4.00	201,461	213,102	5.78%
Caretaker/Fairgrounds	CSEA	1.00	53,265	55,416	4.04%
Caretaker/Harris Hill	CSEA	1.00	51,511	54,957	6.69%
Caretaker/Park Station	CSEA	1.00	56,053	58,548	4.45%
Maintenance Worker	CSEA	1.00	40,632	44,182	8.74%

(10-7310-7310) YOUTH BUREAU		6.00	325,923	341,726	4.85%
Dir. Of Recreation & Youth Svcs.	Single Rate	1.00	94,075	97,368	3.50%
Principal Clerk	CSEA	1.00	34,750	36,729	5.70%
Senior Account Clerk	CSEA	1.00	65,235	68,056	4.32%
Youth Program Assistant	CSEA	1.00	39,555	41,560	5.07%
Youth Program Coordinator	CSEA	2.00	92,310	98,013	6.18%
(10-8020) PLANNING BOARD		4.50	338,975	351,151	3.59%
Associate Planner I	CSEA	1.00	57,642	60,615	5.16%
Commissioner of Planning	Single Rate	0.50	51,938	52,766	1.60%
Dep. Dir. Fire & Emerg. Mgt./Admin.	Single Rate	1.00	93,496	96,769	3.50%
Grants Manager	Single Rate	1.00	69,525	71,958	3.50%
Secretary I	CSEA	1.00	66,375	69,042	4.02%
(10-8021) PLANNING BOARD/ECTC		3.50	343,799	297,151	-13.57%
Commissioner of Planning	Single Rate	0.50	51,938	52,766	1.60%
Deputy Dir. of Metropolitan Planning	CSEA	1.00	100,174	104,176	3.99%
GIS Transportation Analyst	CSEA	0.00	57,642	0	-100.00%
Transit Manager	Single Rate	1.00	76,403	79,077	3.50%
Transportation Planner	CSEA	1.00	57,642	61,132	6.05%
(10-8040) HUMAN RELATIONS		0.50	35,000	35,000	0.00%
Executive Director Human Relations	Single Rate	0.50	35,000	35,000	0.00%
(10-8745) FLOOD/EROSION CNTRL (STORMW		3.00	233,228	242,637	4.03%
Stormwater Educator	CSEA	1.00	48,441	51,383	6.07%
Stormwater Engineer	Single Rate	1.00	121,236	125,479	3.50%
Stormwater Management Specialist	Single Rate	1.00	63,550	65,774	3.50%
(20) COUNTY ROAD		48.50	2,908,478	3,047,126	4.77%
(20-5010-5010) HGWY/ADMINISTRATION		3.50	231,826	230,119	-0.74%
Account Clerk	CSEA	1.00	32,265	35,357	9.58%
Commissioner of Public Works	Single Rate	1.00	123,600	127,926	3.50%
Principal Account Clerk	CSEA	1.00	40,961	43,836	7.02%
Stormwater Coordinator	Single Rate	0.50	35,000	23,000	-34.29%
(20-5010-5020) HGWY/ENGINEERING		2.00	184,210	188,458	2.31%
Project Manager II	Single Rate	1.00	99,210	102,683	3.50%
Senior Engineering Technician	Single Rate	1.00	85,000	85,775	0.91%
(20-5010-5110) HGWY/MAINTENANCE		25.00	1,394,937	1,624,503	16.46%
Deputy Commissioner of Public Works	Single Rate	1.00	106,428	110,153	3.50%
Equipment Operator I	CSEA	4.00	293,014	304,981	4.08%
Equipment Operator II	CSEA	2.00	151,067	159,991	5.91%
Laborer	CSEA	1.00	57,650	59,946	3.98%
Laborer (was OPI in 09)	CSEA	1.00	55,478	57,712	4.03%
Public Works Specialist I	CSEA	1.00	40,653	42,480	4.49%
Public Works Specialist I/II	CSEA	1.00	40,653	42,531	4.62%
Public Works Specialist II	CSEA	5.00	212,203	227,362	7.14%
Public Works Specialist III	CSEA	5.00	272,626	288,546	5.84%
Working Foreperson	CSEA	2.00	134,572	142,008	5.53%

Working Supervisor	CSEA	2.00	180,592	188,792	4.54%
Snow Removal Allocation	N/A	0.00	(150,000)	0	-100.00%
(20-5010-5142) HGWY/SNOW REMOVAL		0.00	150,000	0	-100.00%
Snow Removal Allocation	N/A	0.00	150,000	0	-100.00%
(20-5010-5200) HGWY/SHARED SERVICES		18.00	947,504	1,004,046	5.97%
Construction & Utilities Insp II	Single Rate	1.00	87,197	90,249	3.50%
Garage Attendant	CSEA	2.00	82,184	88,710	7.94%
Garage Mechanic	CSEA	1.00	47,189	49,068	3.98%
Lead Mechanic	CSEA	1.00	50,196	53,153	5.89%
Public Works Specialist I	CSEA	1.00	40,653	43,652	7.38%
Public Works Specialist II	CSEA	8.00	370,640	394,488	6.43%
Senior Account Clerk	CSEA	1.00	37,782	41,126	8.85%
Welder	CSEA	1.00	63,559	66,106	4.01%
Working Foreperson	CSEA	1.00	82,184	86,505	5.26%
Working Supervisor	CSEA	1.00	85,921	90,990	5.90%
(21) ROAD MACHINERY		5.00	270,787	287,487	6.17%
(21-5130) ROAD MACHINERY		5.00	270,787	287,487	6.17%
Equipment Service Manager	Single Rate	1.00	90,841	94,021	3.50%
Garage Attendant	CSEA	1.00	39,881	44,652	11.96%
Garage Mechanic	CSEA	2.00	89,071	94,701	6.32%
Lead Mechanic	CSEA	1.00	50,994	54,114	6.12%
(22) SEWER DISTRICT #1		16.57	1,048,921	1,096,483	4.53%
(22-8010-8110) ADMINISTRATION		3.07	236,121	245,700	4.06%
Account Clerk	Sewer	1.00	50,621	52,896	4.49%
Attorney	Single Rate	0.07	8,119	8,404	3.50%
Deputy Director-Sewer District	Single Rate	0.50	49,583	51,319	3.50%
Executive Director Sewer District	Single Rate	0.50	68,490	70,887	3.50%
Principal Account Clerk	Sewer	0.50	20,730	22,267	7.41%
Supervisor of Fiscal Services-Sewer	Single Rate	0.50	38,578	39,928	3.50%
(22-8010-8120) SD/SANITARY SEWER		5.00	253,299	266,842	5.35%
Laborer	Sewer	0.50	17,477	18,721	7.12%
Maintenance Worker I	Sewer	2.00	93,009	98,603	6.01%
Maintenance Worker II	Sewer	1.00	50,188	53,267	6.13%
Maintenance Worker III	Sewer	0.50	26,862	28,524	6.18%
Municipal Utility GIS Analyst	Single Rate	0.50	35,089	36,317	3.50%
Sewer Sys. Maint. & Insp. Crew Leader	Single Rate	0.50	30,674	31,410	2.40%
(22-8010-8130) SD/SEWAGE TRTMNT & DISP		8.50	559,501	583,941	4.37%
Chief W.T.P. Operator	Single Rate	0.50	45,021	46,597	3.50%
Lab Director	Sewer	0.50	36,425	38,234	4.97%
Sewage Treatment Plant Maintenance Crew I	Single Rate	0.50	28,377	29,363	3.47%
W.T.P Operator II	Sewer	1.00	75,961	78,989	3.99%
W.T.P. Operator I	Sewer	2.00	109,313	115,790	5.93%
W.T.P. Operator II	Sewer	2.00	132,170	137,474	4.01%
W.T.P. Operator III	Sewer	1.00	74,395	77,360	3.99%
WTP Operator I	Sewer	1.00	57,838	60,134	3.97%

(23) ELMIRA SEWER DISTRICT		21.57	1,266,272	1,334,342	5.38%
(23-8110-8110) ADMINISTRATION		3.07	236,121	245,700	4.06%
Account Clerk	Sewer	1.00	50,621	52,896	4.49%
Attorney	Single Rate	0.07	8,119	8,404	3.50%
Deputy Director-Sewer District	Single Rate	0.50	49,583	51,319	3.50%
Executive Director Sewer District	Single Rate	0.50	68,490	70,887	3.50%
Principal Account Clerk	Sewer	0.50	20,730	22,267	7.41%
Supervisor of Fiscal Services-Sewer	Single Rate	0.50	38,578	39,928	3.50%
(23-8110-8120) SD/SANITARY SEWER		5.00	253,299	266,842	5.35%
Laborer	Sewer	0.50	17,477	18,721	7.12%
Maintenance Worker I	Sewer	2.00	93,009	98,603	6.01%
Maintenance Worker II	Sewer	1.00	50,188	53,267	6.13%
Maintenance Worker III	Sewer	0.50	26,862	28,524	6.18%
Municipal Utility GIS Analyst	Single Rate	0.50	35,089	36,317	3.50%
Sewer Sys. Maint. & Insp. Crew Leader	Single Rate	0.50	30,674	31,410	2.40%
(23-8110-8130) SD/SEWAGE TRTMNT & DISP		13.50	776,851	821,800	5.79%
Chief W.T.P. Operator	Single Rate	0.50	45,021	46,597	3.50%
Lab Director	Sewer	0.50	36,425	38,234	4.97%
Laborer	Sewer	1.00	34,953	36,726	5.07%
Maintenance Worker II	Sewer	4.00	230,827	245,096	6.18%
Maintenance Worker III	Sewer	1.00	66,440	70,826	6.60%
Sewage Treatment Plant Maintenance Crew I	Single Rate	0.50	28,377	29,363	3.47%
W.T.P Operator Trainee	Sewer	1.00	47,189	50,283	6.56%
W.T.P. Operator I	Sewer	3.00	162,772	171,444	5.33%
W.T.P. Operator II	Sewer	2.00	124,847	133,231	6.72%
(24) SOLID WASTE		7.03	475,201	494,115	3.98%
(24-8160-8110) ADMINISTRATION		7.03	475,201	494,115	3.98%
Attorney to the Legis. & Spec. Dist.	Single Rate	0.03	3,480	3,602	3.50%
Equipment Operator I	CSEA SW	1.00	71,117	73,957	3.99%
Equipment Operator II/LF	CSEA SW	3.00	216,922	225,567	3.98%
Equipment Operator II/M	CSEA SW	1.00	72,307	75,189	3.98%
Laborer/LF	CSEA SW	2.00	111,374	115,800	3.97%
(50) NURSING FACILITY		178.70	9,538,521	9,882,788	3.61%
(50-6017-6017) NF/ADMINISTRATION		14.00	1,115,319	1,138,499	2.08%
Admissions and Discharge Coordinator	CSEA	1.00	58,866	61,223	4.00%
Assistant Director of Nursing	Single Rate	1.00	97,100	100,199	3.19%
Director of Nursing	Single Rate	1.00	125,186	129,568	3.50%
LPN Incident Investigator	CSEA	1.00	47,272	51,177	8.26%
MDS Manager (RN)	NYSNA	1.00	95,129	95,129	0.00%
Principal Clerk	CSEA	1.00	34,750	37,544	8.04%
Registered Nurse	NYSNA	1.00	76,575	78,126	2.03%
Supervising Nurse	NYSNA	6.00	500,470	505,563	1.02%
Supervising Nurse	NYSNA	1.00	79,970	79,970	0.00%
(50-6017-6018) NF/STAFF DEVELOPMENT		4.00	284,589	296,041	4.02%
Coord. Of Training & Development	Single Rate	3.00	224,199	231,381	3.20%
LPN/Training & Development Assist.	CSEA	1.00	60,389	64,660	7.07%

(50-6017-6020) NF/SKILLED NURSING		111.00	5,167,159	5,459,367	5.66%
Head Nurse	NYSNA	3.00	247,527	250,529	1.21%
Head Nurse	NYSNA	1.00	84,543	84,543	0.00%
LPN	CSEA	32.00	1,604,750	1,718,250	7.07%
Nurse Aide - Certified	CSEA	69.00	2,763,510	2,937,672	6.30%
Registered Nurse	NYSNA	1.00	81,328	81,328	0.00%
Registered Nurse	NYSNA	5.00	385,500	387,046	0.40%
(50-6017-7200) NF/CENTRAL SUPPLY		0.95	47,625	49,689	4.33%
Central Supply Clerk	CSEA	0.95	47,625	49,689	4.33%
(50-6017-7260) NF/ACTIVITIES PROGRAM		5.00	186,511	196,865	5.55%
Activities Aide	CSEA	4.00	142,143	151,842	6.82%
Leisure Time Activities Director	Single Rate	1.00	44,368	45,022	1.48%
(50-6017-7261) NF/BEAUTY SHOP		1.00	42,301	44,969	6.31%
Licensed Cosmetologist	CSEA	1.00	42,301	44,969	6.31%
(50-6017-7270) NF/PHARMACY		4.00	406,168	421,373	3.74%
Pharmacist	Single Rate	2.00	278,570	288,320	3.50%
Pharmacy Aide	CSEA	2.00	127,598	133,053	4.28%
(50-6017-7380) NF/SOCIAL SERVICES		3.00	249,849	263,081	5.30%
Social Work Assistant LTC	CSEA	2.00	146,618	153,734	4.85%
Social Worker	CSEA	1.00	103,231	109,347	5.93%
(50-6017-7390) NF/MEDICAL RECORDS		1.00	64,566	67,590	4.68%
Medical Records Technician	CSEA	1.00	64,566	67,590	4.68%
(50-6017-8220) NF/PLANT OPER & MAINT		3.00	168,877	176,033	4.24%
Maintenance Supervisor	CSEA	1.00	60,531	63,179	4.37%
Maintenance Worker	CSEA	2.00	108,346	112,854	4.16%
(50-6017-8240) NF/HOUSEKEEPING SERVICE		11.75	445,050	470,690	5.76%
Cleaner	CSEA	9.00	331,063	351,354	6.13%
Laborer	CSEA	1.80	67,195	70,678	5.18%
Working Supervisor	CSEA	0.95	46,793	48,658	3.98%
(50-6017-8250) NF/LAUNDRY & LINEN SVC		6.00	251,885	263,526	4.62%
Laundry Aide	CSEA	5.00	201,126	210,742	4.78%
Lead Laundry Aide	CSEA	1.00	50,759	52,785	3.99%
(50-6017-8270) NF/TRANSPORTATION		2.00	97,155	101,017	3.98%
Courier/Nurse Aide	CSEA	1.00	50,300	52,304	3.99%
Nurse Aide - Certified	CSEA	1.00	46,855	48,713	3.97%
(50-6017-8310) NF/FISCAL SERVICES		7.00	381,199	401,888	5.43%
Account Clerk	CSEA	1.00	34,090	36,165	6.08%
Fiscal Services Supervisor	Single Rate	1.00	94,378	100,984	7.00%
Principal Account Clerk	CSEA	1.00	46,314	48,178	4.02%
Senior Account Clerk	CSEA	3.00	169,511	178,176	5.11%
Senior Clerk	CSEA	1.00	36,905	38,385	4.01%

(50-6017-8350) NF/ADMINISTRATIVE SVCS		4.00	380,093	388,870	2.31%
(Temp) Nursing Facility Administrator	Single Rate	1.00	133,686	138,365	3.50%
Assistant Administrator	Single Rate	1.00	129,320	129,320	0.00%
Human Resourse Recruiter	Single Rate	1.00	70,044	72,496	3.50%
Personnel Assistant	Single Rate	1.00	47,043	48,690	3.50%
(50-6017-7410) NF/MEDICAL STAFF SVC		1.00	250,173	143,287	-42.73%
Nurse Practitioner	Single Rate	1.00	250,173	143,287	-42.73%
(56) AIRPORT		15.00	1,046,366	1,023,314	-2.20%
(56-5610-5610) AIRPORT		15.00	1,046,366	1,023,314	-2.20%
Administrative Assistant	CSEA	1.00	69,280	72,057	4.01%
Airport Maintenance Worker I	CSEA AIR	1.00	35,809	39,004	8.92%
Airport Maintenance Worker II	CSEA	1.00	46,030	49,574	7.70%
Airport Maintenance Worker II	CSEA AIR	2.00	113,049	119,765	5.94%
Airport Maintenance Worker II	CSEA NH	2.00	100,451	105,774	5.30%
Airport Maintenance Worker III	CSEA AIR	1.00	53,139	56,846	6.98%
Airport Security Operations Officer	CSEA AIR	3.00	191,136	200,081	4.68%
Deputy Director of Aviation	Single Rate	0.00	80,000	0	-100.00%
Director of Aviation	Single Rate	1.00	142,691	147,685	3.50%
Garage Mechanic	CSEA AIR	1.00	75,335	78,342	3.99%
Senior Account Clerk	CSEA AIR	1.00	56,637	68,056	20.16%
Working Foreperson	CSEA AIR	1.00	82,810	86,130	4.01%
Grand Total		**983.18**	**62,184,415**	**63,992,965**	**2.91%**

Funds Summary Section

Funds Summary Overview

Governmental Fund Types

Governmental Funds

1. General Fund
2. Capital Projects Fund

Special Revenue Funds

1. County Road
2. Road Machinery
3. Sewer Districts
4. Solid Waste

Proprietary Fund Types

Enterprise Funds

1. Nursing Facility
2. Airport

Internal Service Funds

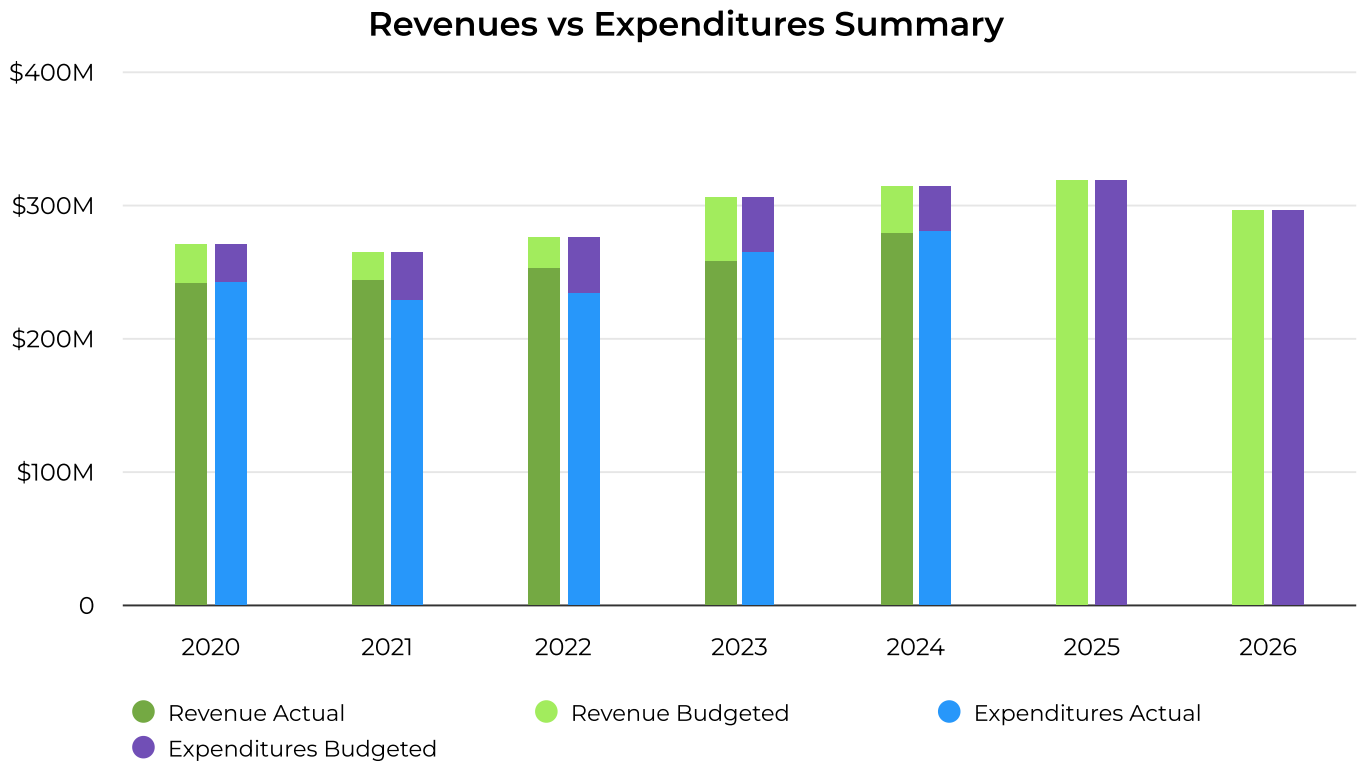
1. Worker's Compensation Fund
2. Health Insurance Fund
3. Self Insurance Fund

Total Appropriations

Chemung County
Total Appropriations

Fund		2022	2023	2024	2025	2026	$ Change	% Change
10	General	$ 182,836,768	$ 189,666,388	$ 211,087,505	$ 213,750,796	$ 208,893,113	$ (4,857,683)	-2.3%
20	Highway	8,357,336	7,127,848	8,051,038	8,368,106	8,698,351	330,245	3.9%
21	Road Machinery	1,472,691	1,571,731	1,670,372	1,660,902	1,726,418	65,516	3.9%
22	Sewer District #1	3,648,936	3,732,383	4,647,069	5,768,263	7,100,333	1,332,070	23.1%
23	Elmira Sewer District	5,212,298	4,952,481	6,118,575	7,547,190	9,480,374	1,933,184	25.6%
24	Solid Waste	1,207,628	1,169,347	1,191,412	1,132,990	1,144,017	11,027	1.0%
26	Workers Compensation	1,190,452	1,205,960	1,305,085	1,321,160	1,138,400	(182,760)	-13.8%
28	Medical Insurance	30,027,125	30,027,125	29,671,525	28,401,853	28,183,091	(218,762)	-0.8%
50	Nursing Facility	21,768,201	22,165,734	22,939,096	24,623,783	25,612,128	988,345	4.0%
56	Airport	11,258,529	20,511,016	12,684,395	26,346,417	4,497,943	(21,848,474)	-82.9%
Gross Appropriations		266,979,964	282,130,013	299,366,072	318,921,460	296,474,168	(22,447,292)	-7.0%
Less Interfund Activity								
	Interfund Transfers	12,559,396	8,896,079	10,813,208	9,642,363	9,567,779	(74,584)	-0.8%
	Inter-department	7,386,680	7,811,224	7,443,611	8,169,529	7,740,979	(428,550)	-5.2%
	Health Insurance	17,875,990	17,850,357	16,941,696	17,868,493	18,798,782	930,289	5.2%
	Distribution of Sales Tax	17,471,964	17,631,990	20,077,092	19,920,664	20,117,067	196,403	1.0%
	Subtotal	55,294,030	52,189,650	55,275,607	55,601,049	56,224,607	623,558	1.1%
Total Net Appropriations		$ 211,685,934	$ 229,940,363	$ 244,090,465	$ 263,320,411	$ 240,249,561	$ (23,070,850)	-8.8%

Summary



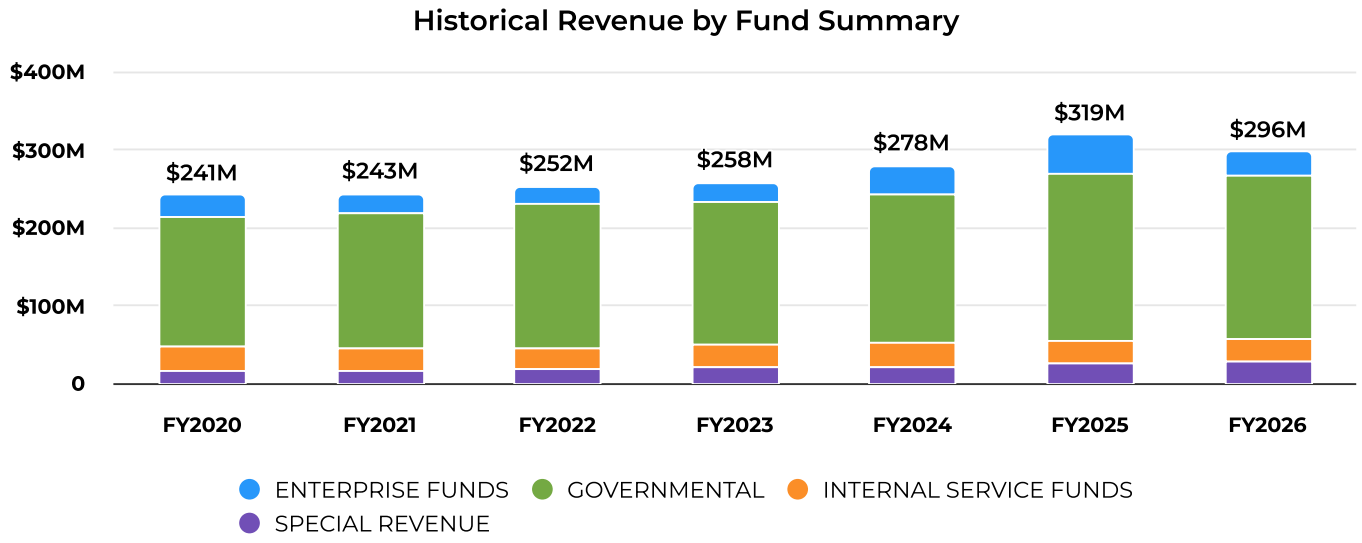
Comprehensive Fund Summary

Comprehensive Fund Summary

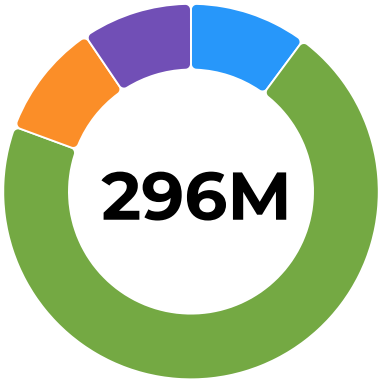
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Beginning Fund Balance	**$160,672,597**	**$154,739,321**	**$153,088,357**	-	-
Revenues					
REAL PROPERTY TAXES	$26,434,694	$27,752,316	$31,073,553	$31,912,583	2.70%
REAL PROPERTY TAX ITEMS	$3,476,444	$3,096,366	$3,200,000	$3,100,000	-3.13%
NON PROPERTY TAX ITEMS	$76,334,957	$75,387,037	$77,794,902	$78,390,169	0.77%
DEPARTMENTAL INCOME	$32,792,810	$38,027,786	$46,568,826	$47,957,549	2.98%
MISCELLANEOUS LOCAL SOURCES	$6,960,037	$6,496,179	$6,802,415	$7,358,435	8.17%
INTERGOVERNMENTAL CHARGES	$20,098,659	$23,176,598	$17,870,251	$16,945,570	-5.17%
USE OF MONEY AND PROP	$5,128,189	$6,562,311	$3,443,401	$3,546,401	2.99%
LICENSES AND PERMITS	$27,174	$18,903	$29,500	$22,115	-25.03%
FINES & FORFEITURES	$146,430	$202,789	$128,500	$123,200	-4.12%
SALE OF PROPERTY & COMPENSATION FOR LOSS	$1,009,101	$984,072	$865,787	$777,000	-10.26%
INTERFUND REVENUES	$27,687,932	$25,482,112	$29,730,758	$30,628,179	3.02%
STATE AID	$30,416,625	$35,643,978	$38,887,017	$40,324,172	3.70%
FEDERAL AID	$28,252,844	$35,629,987	$52,326,442	$26,846,271	-48.69%
INTERFUND TRANSFERS	-	-	$8,740,116	$7,450,091	-14.76%
PROCEEDS OF LONG-TERM OBLIGATION	-	-	$1,459,989	$1,092,433	-25.18%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NON DEPARTMENTAL REVENUE	-$1,025,495	-	-	-	-
Total Revenues	**$257,740,401**	**$278,460,434**	**$318,921,457**	**$296,474,168**	**-7.04%**
Expenditures					
PAYROLL	$55,492,031	$58,533,143	$68,138,554	$67,262,591	-1.29%
EQUIPMENT	$1,239,633	$918,372	$1,703,026	$1,350,306	-20.71%
CONTRACTUAL	$108,614,080	$119,260,238	$142,879,052	$117,869,719	-17.50%
DEBT PRINCIPAL	$7,364,724	$7,965,094	$6,735,487	$10,870,550	61.39%
DEBT INTEREST	$1,143,150	$1,183,925	$1,100,007	$3,815,526	246.86%
EMPLOYEE BENEFITS	$58,369,057	$57,863,391	$62,170,625	$63,600,630	2.30%
INTERFUND TRANSFERS	$32,540,362	$34,327,196	$36,194,707	$31,704,846	-12.40%
Total Expenditures	**$264,763,038**	**$280,051,360**	**$318,921,457**	**$296,474,168**	**-7.04%**
Total Revenues Less Expenditures	**-$7,022,636**	**-$1,590,926**	-	-	-
Ending Fund Balance	**$153,649,961**	**$153,148,395**	**$153,088,357**	-	**-100.00%**

Revenues by Fund Summary



FY26 Revenues by Fund Summary

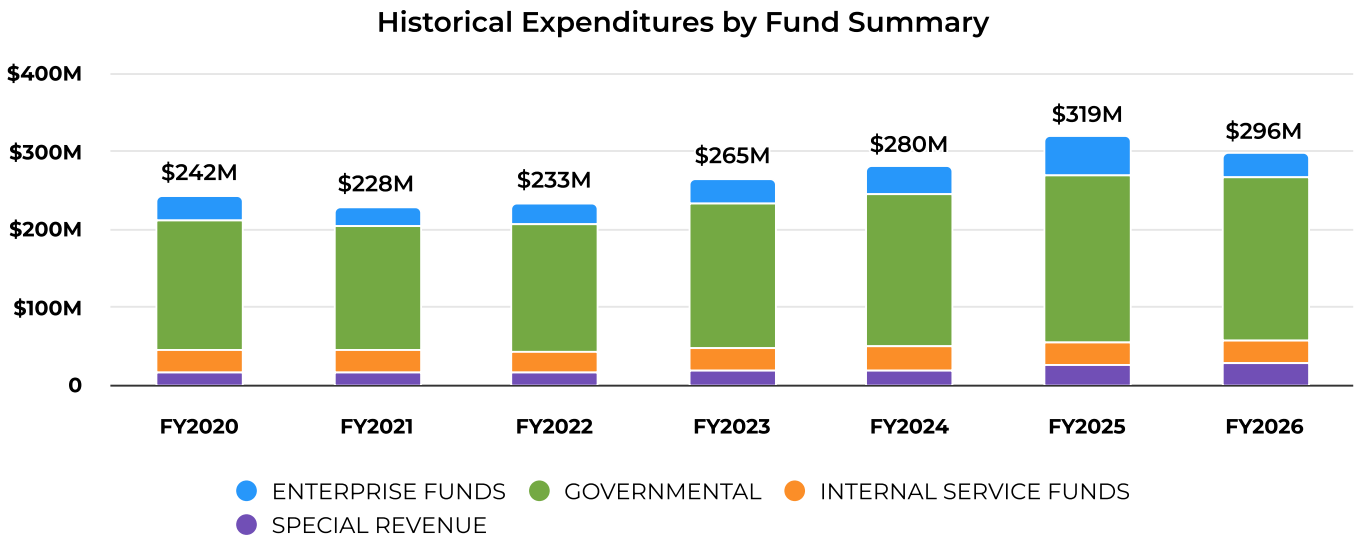


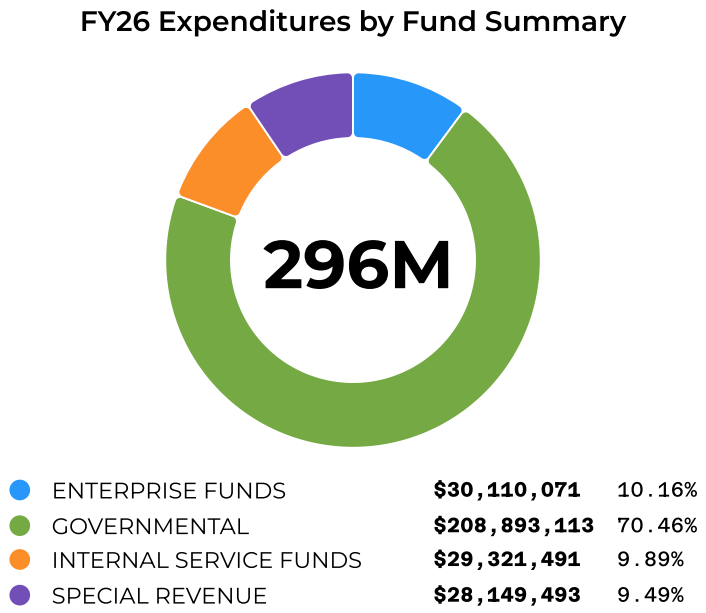
ENTERPRISE FUNDS	**$30,110,071**	10.16%
GOVERNMENTAL	**$208,893,113**	70.46%
INTERNAL SERVICE FUNDS	**$29,321,491**	9.89%
SPECIAL REVENUE	**$28,149,493**	9.49%

Revenues by Fund Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
GOVERNMENTAL					
(A) GENERAL FUND	$181,742,576	$190,656,508	$213,750,793	$208,893,113	-2.27%
Total GOVERNMENTAL	$181,742,576	$190,656,508	$213,750,793	$208,893,113	-2.27%
SPECIAL REVENUE					
(D) COUNTY ROAD	$8,732,313	$7,775,369	$8,368,106	$8,698,351	3.95%
(DM) ROAD MACHINERY	$1,381,940	$1,386,503	$1,660,902	$1,726,418	3.94%
(G) SEWER DISTRICT #1	$3,683,027	$4,628,367	$5,768,263	$7,100,333	23.09%
(G) ELMIRA SEWER DISTRICT	$4,965,605	$6,494,258	$7,547,190	$9,480,374	25.61%
(CL) SOLID WASTE	$1,097,584	$949,991	$1,132,990	$1,144,017	0.97%
Total SPECIAL REVENUE	$19,860,469	$21,234,489	$24,477,451	$28,149,493	15.00%
INTERNAL SERVICE FUNDS					
(S) WORKER'S COMPENSATION	$1,146,700	$1,574,662	$1,321,160	$1,138,400	-13.83%
(M) HEALTH INSURANCE	$29,233,317	$28,681,974	$28,401,853	$28,183,091	-0.77%
Total INTERNAL SERVICE FUNDS	$30,380,017	$30,256,636	$29,723,013	$29,321,491	-1.35%
ENTERPRISE FUNDS					
(EF) NURSING FACILITY	$20,771,472	$26,185,728	$24,623,783	$25,612,128	4.01%
(EA) AIRPORT	$4,985,867	$10,127,073	$26,346,417	$4,497,943	-82.93%
Total ENTERPRISE FUNDS	$25,757,339	$36,312,801	$50,970,200	$30,110,071	-40.93%
Total Revenues	**$257,740,401**	**$278,460,434**	**$318,921,457**	**$296,474,168**	**-7.04%**

Expenditures by Fund Summary



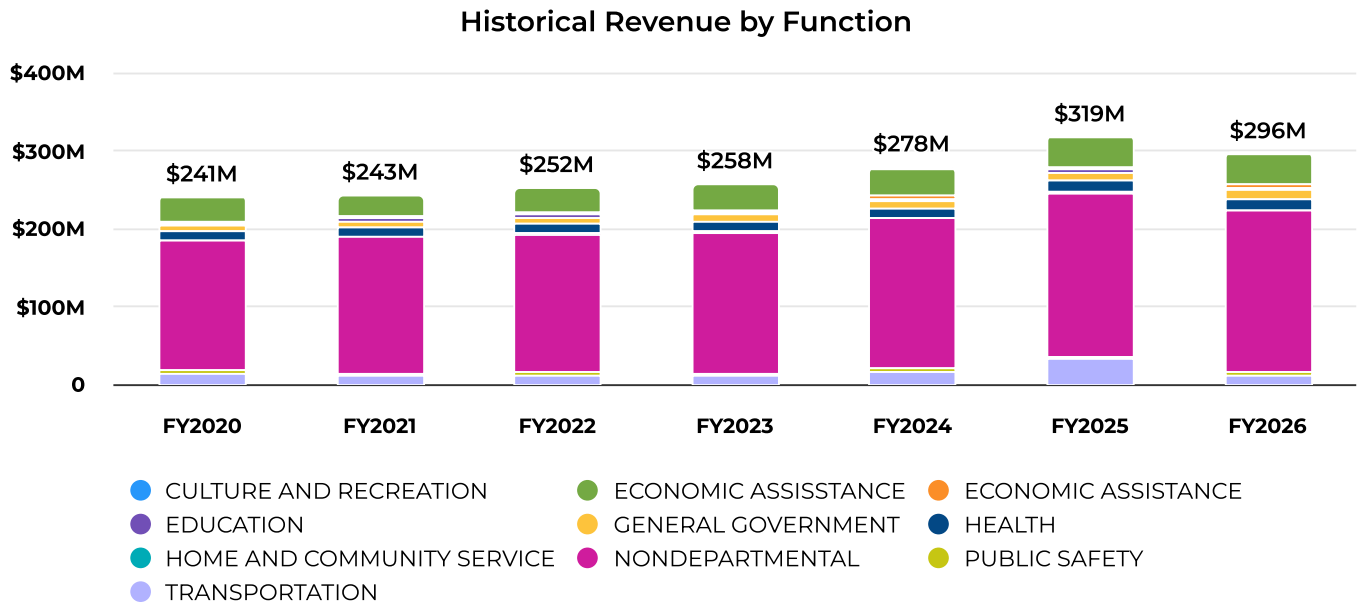


Expenditures by Fund Summary

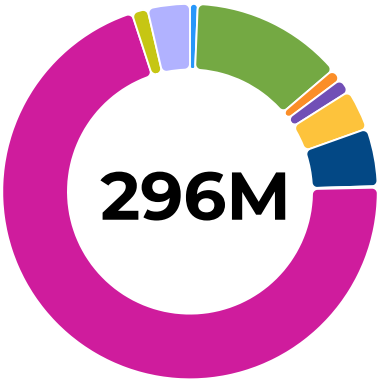
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
GOVERNMENTAL					
(A) GENERAL FUND	$185,190,382	$195,937,547	$213,750,793	$208,893,113	-2.27%
Total GOVERNMENTAL	$185,190,382	$195,937,547	$213,750,793	$208,893,113	-2.27%
SPECIAL REVENUE					
(D) COUNTY ROAD	$8,555,833	$7,951,849	$8,368,106	$8,698,351	3.95%
(DM) ROAD MACHINERY	$1,381,940	$1,386,503	$1,660,902	$1,726,418	3.94%
(G) SEWER DISTRICT #1	$2,868,776	$3,631,992	$5,768,263	$7,100,333	23.09%
(G) ELMIRA SEWER DISTRICT	$3,860,808	$4,479,163	$7,547,190	$9,480,374	25.61%
(CL) SOLID WASTE	$1,129,885	$1,131,982	$1,132,990	$1,144,017	0.97%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total SPECIAL REVENUE	$17,797,242	$18,581,490	$24,477,451	$28,149,493	15.00%
INTERNAL SERVICE FUNDS					
(S) WORKER'S COMPENSATION	$1,146,700	$1,574,662	$1,321,160	$1,138,400	-13.83%
(M) HEALTH INSURANCE	$29,233,317	$28,681,974	$28,401,853	$28,183,091	-0.77%
Total INTERNAL SERVICE FUNDS	$30,380,017	$30,256,636	$29,723,013	$29,321,491	-1.35%
ENTERPRISE FUNDS					
(EF) NURSING FACILITY	$22,270,802	$26,350,381	$24,623,783	$25,612,128	4.01%
(EA) AIRPORT	$9,124,594	$8,925,307	$26,346,417	$4,497,943	-82.93%
Total ENTERPRISE FUNDS	$31,395,396	$35,275,687	$50,970,200	$30,110,071	-40.93%
Total Expenditures	**$264,763,038**	**$280,051,360**	**$318,921,457**	**$296,474,168**	**-7.04%**

Revenues by Function



FY26 Revenues by Function

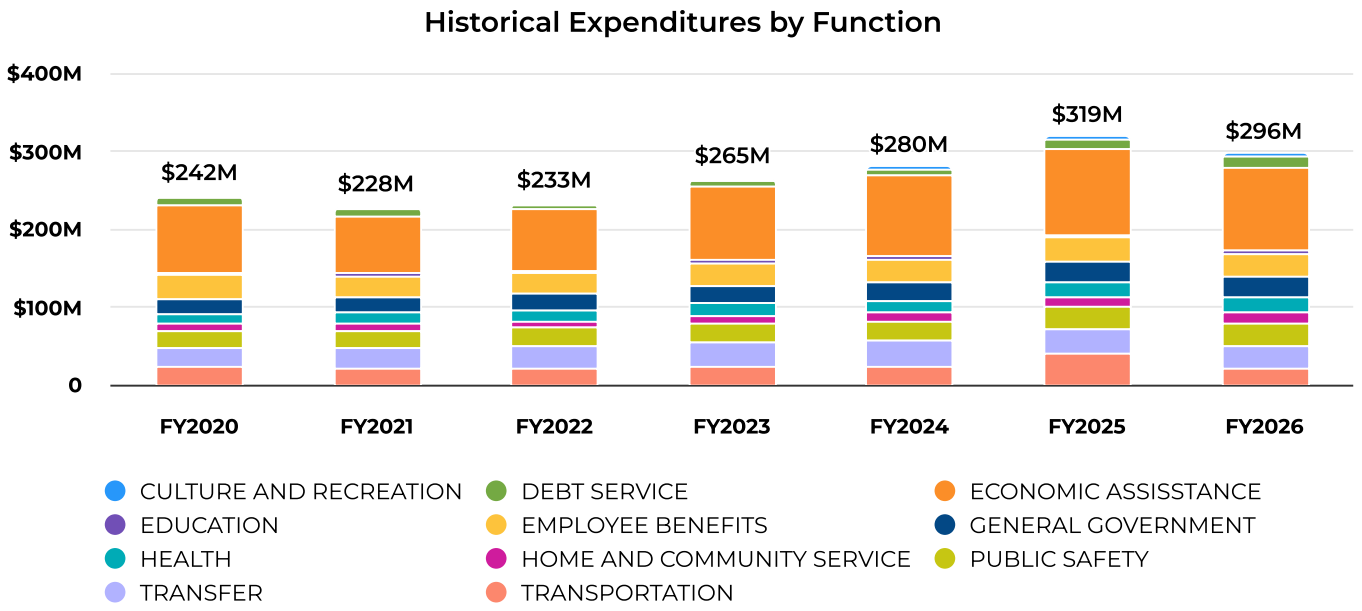


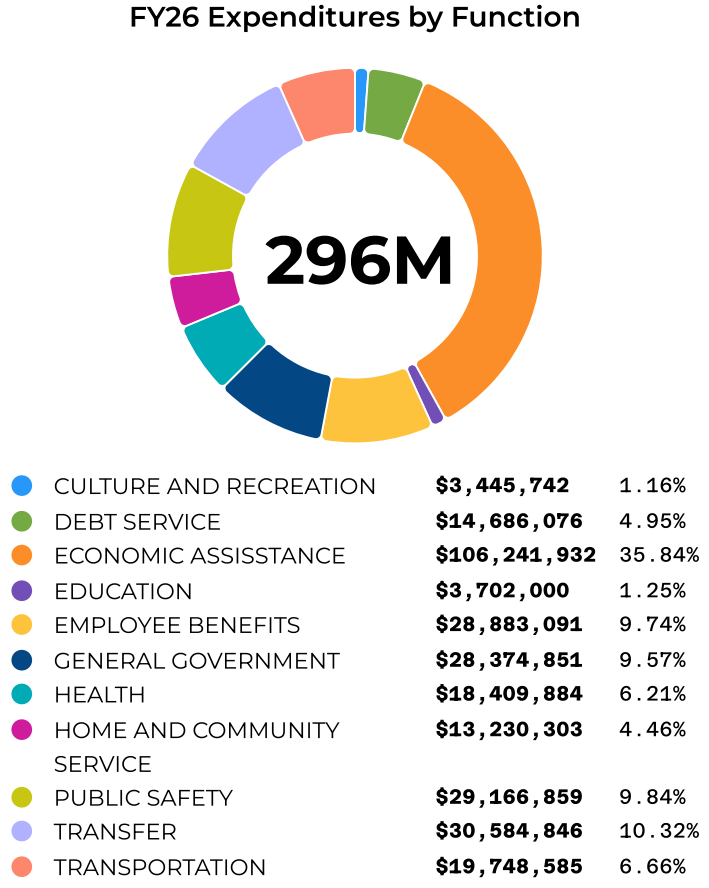
CULTURE AND RECREATION	**$1,975,868**	0.67%
ECONOMIC ASSISSTANCE	**$38,817,288**	13.09%
ECONOMIC ASSISTANCE	**$3,074,085**	1.04%
EDUCATION	**$3,680,000**	1.24%
GENERAL GOVERNMENT	**$10,421,157**	3.52%
HEALTH	**$14,792,437**	4.99%
HOME AND COMMUNITY SERVICE	**$345,022**	0.12%
NONDEPARTMENTAL	**$208,478,416**	70.32%
PUBLIC SAFETY	**$4,067,048**	1.37%
TRANSPORTATION	**$10,822,847**	3.65%

Revenues by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NONDEPARTMENTAL	$181,108,007	$193,654,311	$209,412,645	$208,478,416	-0.45%
GENERAL GOVERNMENT	$9,800,897	$9,242,431	$10,553,729	$10,421,157	-1.26%
EDUCATION	$3,667,614	$3,663,225	$3,680,000	$3,680,000	0.00%
PUBLIC SAFETY	$3,582,037	$4,136,548	$3,493,685	$4,067,048	16.41%
HEALTH	$12,173,671	$11,787,257	$15,265,010	$14,792,437	-3.10%
TRANSPORTATION	$9,943,554	$15,191,050	$31,913,921	$10,822,847	-66.09%
ECONOMIC ASSISSTANCE	$32,573,787	$35,346,600	$38,258,749	$38,817,288	1.46%
ECONOMIC ASSISTANCE	$2,604,336	$2,742,695	$2,731,039	$3,074,085	12.56%
CULTURE AND RECREATION	$1,615,685	$1,830,685	$2,334,179	$1,975,868	-15.35%
HOME AND COMMUNITY SERVICE	$670,814	$865,632	$1,278,500	$345,022	-73.01%
Total Revenues	**$257,740,401**	**$278,460,434**	**$318,921,457**	**$296,474,168**	**-7.04%**

Expenditures by Function



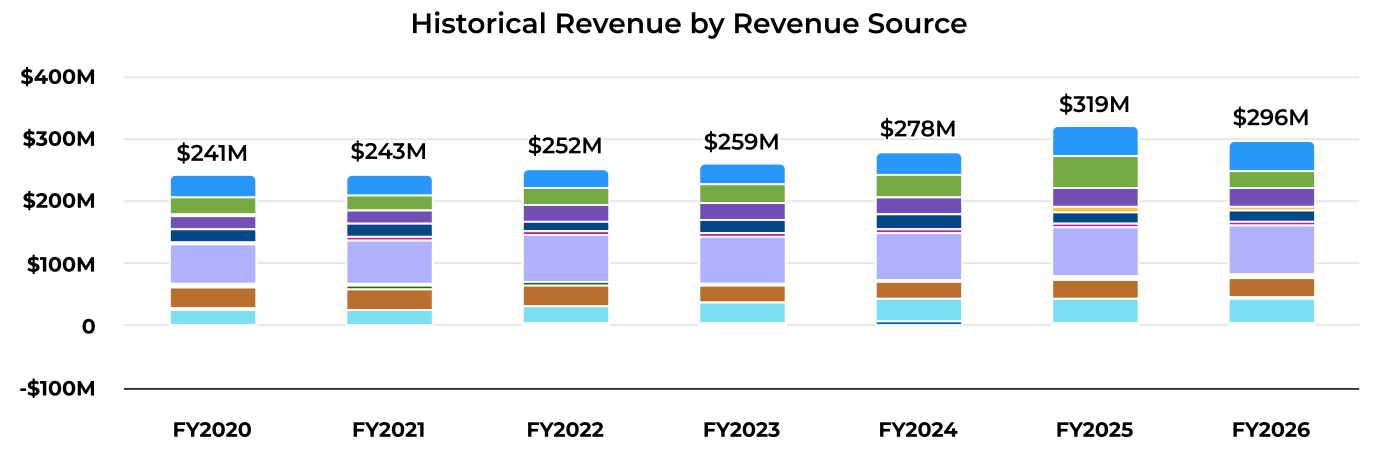


Expenditures by Function

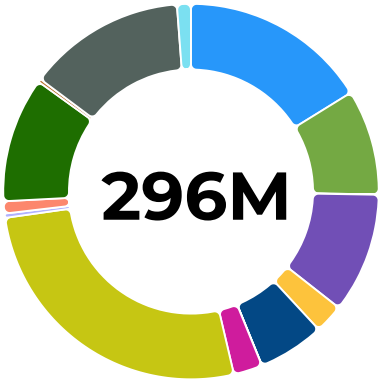
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
GENERAL GOVERNMENT	$22,409,285	$23,223,847	$27,605,466	$28,374,851	2.79%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
EDUCATION	$3,667,614	$3,663,225	$3,812,000	$3,702,000	-2.89%
PUBLIC SAFETY	$23,896,562	$24,722,827	$28,535,755	$29,166,859	2.21%
HEALTH	$15,859,197	$15,499,183	$18,929,129	$18,409,884	-2.74%
TRANSPORTATION	$23,712,863	$22,656,448	$40,424,180	$19,748,585	-51.15%
ECONOMIC ASSISSTANCE	$93,227,336	$102,968,949	$110,181,036	$106,241,932	-3.58%
CULTURE AND RECREATION	$2,762,770	$2,980,621	$4,511,468	$3,445,742	-23.62%
HOME AND COMMUNITY SERVICE	$9,801,155	$11,618,484	$12,473,762	$13,230,303	6.07%
EMPLOYEE BENEFITS	$30,245,013	$30,519,242	$29,588,460	$28,883,091	-2.38%
TRANSFER	$30,673,368	$33,049,515	$30,463,027	$30,584,846	0.40%
DEBT SERVICE	$8,507,875	$9,149,019	$12,397,174	$14,686,076	18.46%
Total Expenditures	**$264,763,038**	**$280,051,360**	**$318,921,457**	**$296,474,168**	**-7.04%**

Revenues by Revenue Source



FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME	**$47,957,549**	16.18%
FEDERAL AID	**$26,846,271**	9.06%
FINES & FORFEITURES	**$123,200**	0.04%
INTERFUND REVENUES	**$30,628,179**	10.33%
INTERFUND TRANSFERS	**$7,450,091**	2.51%
INTERGOVERNMENTAL CHARGES	**$16,945,570**	5.72%
LICENSES AND PERMITS	**$22,115**	0.01%
MISCELLANEOUS LOCAL SOURCES	**$7,358,435**	2.48%
NON PROPERTY TAX ITEMS	**$78,390,169**	26.44%
PROCEEDS OF LONG-TERM OBLIGATION	**$1,092,433**	0.37%
REAL PROPERTY TAX ITEMS	**$3,100,000**	1.05%
REAL PROPERTY TAXES	**$31,912,583**	10.76%
SALE OF PROPERTY & COMPENSATION FOR LOSS	**$777,000**	0.26%
STATE AID	**$40,324,172**	13.60%
USE OF MONEY AND PROP	**$3,546,401**	1.20%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REAL PROPERTY TAXES					
REAL PROPERTY TAXES	$26,434,694	$27,752,316	$31,073,553	$31,912,583	2.70%
Total REAL PROPERTY TAXES	$26,434,694	$27,752,316	$31,073,553	$31,912,583	2.70%
REAL PROPERTY TAX ITEMS					
INT & PENALTIES/REAL PROP	$1,055,805	$1,545,285	$1,500,000	$1,500,000	0.00%
GAIN FR SALE OF TAX ACQ P	$31,290	-$148,234	-$100,000	-$100,000	0.00%
OTHER PAYTS IN LIEU TAXES	$2,389,350	$1,699,315	$1,800,000	$1,700,000	-5.56%
Total REAL PROPERTY TAX ITEMS	$3,476,444	$3,096,366	$3,200,000	$3,100,000	-3.13%
NON PROPERTY TAX ITEMS					
SALES AND USE TAX	$75,369,274	$74,440,319	$76,876,659	$77,345,169	0.61%
TAX/HOTEL & ROOM OCCUPNCY	$614,384	$629,200	$625,000	$625,000	0.00%
TOWN SHARE SALES TAX	$154	-	-	-	-
LANDLINE .35 SURCHARGE	$102,419	$74,426	$50,378	$60,000	19.10%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
CELLULAR .30 SURCHARGE	$248,726	$243,075	$242,865	$260,000	7.06%
ADULT USE CANNABIS TAX	-	$17	-	$100,000	-
Total NON PROPERTY TAX ITEMS	$76,334,957	$75,387,037	$77,794,902	$78,390,169	0.77%
DEPARTMENTAL INCOME					
FACILITIES LEASE/CASELLA	$65	-	$3,320,969	$3,382,837	1.86%
CORNING COMM/CASELLA	$25,000	$25,000	-	-	-
SCHOLARSHIP/BOCES/CASELLA	$22,000	$22,000	$22,000	$22,000	0.00%
ENGINEERING/CASELLA	$10,000	$10,000	$10,000	$10,000	0.00%
OTHER GEN. DEPT INCOME	$1,953,456	$1,975,904	$2,187,555	$2,424,839	10.85%
ALTERNATIVES TO INCARCEN	$3,167	$3,446	$2,500	$2,500	0.00%
TREASURER'S FEES	$92,865	$103,357	$150,000	$125,000	-16.67%
TREAS FEES TAX CLEARANCES	$13,770	$45,297	$30,000	$65,000	116.67%
CONT FR PRIVATE AGENCIES	$8,500	$7,000	$8,000	$6,000	-25.00%
CONTRIBUTION FROM CITY	$17,500	$18,500	-	-	-
BUS OPERATIONS	$59,265	$50,831	$75,000	$96,400	28.53%
HOME & COMMUNITY/CASELLA	-	$300,000	$150,000	$150,000	0.00%
SEWER SERVICE CHARGES	$4,353,657	$6,707,623	$9,461,642	$9,676,450	2.27%
INDUSTRIAL WASTE CHARGES	-	$4,911	-	$56,000	-
SEWER SVC CHG OUT OF DIST	$309,782	$380,502	$434,337	$502,000	15.58%
EXPENSE REIMB/CASELLA	$1,097,584	$949,991	$1,053,398	$1,064,369	1.04%
SHARED SERVICES CHARGES	$1,562,371	$1,779,643	$1,935,000	$2,120,000	9.56%
RESIDENT FEES	$14,942	$15,280	$16,000	$15,500	-3.13%
REPAY'T MEDICAL ASSIST	$6,121,524	$5,244,761	$7,978,000	$7,494,507	-6.06%
PRIVATE PAY	$3,236,865	$5,805,039	$3,397,000	$3,694,000	8.74%
PARTIAL PRIVATE	$483,292	$503,714	$500,000	$505,000	1.00%
MEDICAID MANAGED CARE	$210,468	$347,301	$225,000	$350,000	55.56%
SEWER CHGS/QUARTERLY BILL	$1,566,183	$2,171,785	$2,061,244	$2,740,000	32.93%
SEWER CHGS/VULCRAFT SEWER	$73,562	$76,209	$91,971	-	-100.00%
SHARED SVCS/RETIREES	$859,974	$946,111	$1,800,000	$1,700,000	-5.56%
SHARED SVCS/DIRECT PAY	$100,838	$107,985	$170,000	$190,000	11.76%
SHARED SVCS/COBRA	$29,874	$21,558	$15,000	$15,000	0.00%
SHARED SVCS/FMLA	$968	$599	$500	$500	0.00%
PUB. DEF. SVCE. REIMBUR.	$4,200	$2,000	-	$2,500	-
CLERK & DMV FEES	$907,379	$1,085,959	$1,025,000	$1,025,000	0.00%
MORTGAGE TAX FEES	$165,000	$165,000	$165,000	$165,000	0.00%
DMV VEHICLE USE TAX	$526,328	$502,751	$475,000	$525,000	10.53%
SHERIFF FEES	$142,244	$145,809	$180,000	$135,363	-24.80%
SHERIFF SECURITY SERVICES	$347,222	$394,191	$427,410	$285,000	-33.32%
SHERIFF SCH RESOURCE OFFR	$904,601	$1,048,271	$1,140,100	$1,503,783	31.90%
PRISONER CHARGES	$56,175	$59,851	$35,000	$61,500	75.71%
RESTITUTION COLL SURCHARG	$7,305	$9,922	$7,200	$7,200	0.00%
PUBLIC HEALTH FEES	$3,310,558	$2,711,106	$3,400,000	$3,400,000	0.00%
REPAYMENT FAMILY ASST	$377,095	$382,904	$400,000	$220,211	-44.95%
REPAYMENT ADC/FOSTER CARE	$37,441	$24,401	$50,000	$12,431	-75.14%
MEDICAL INCENTIVE EARNING	$51,132	$49,967	$50,000	$27,943	-44.11%

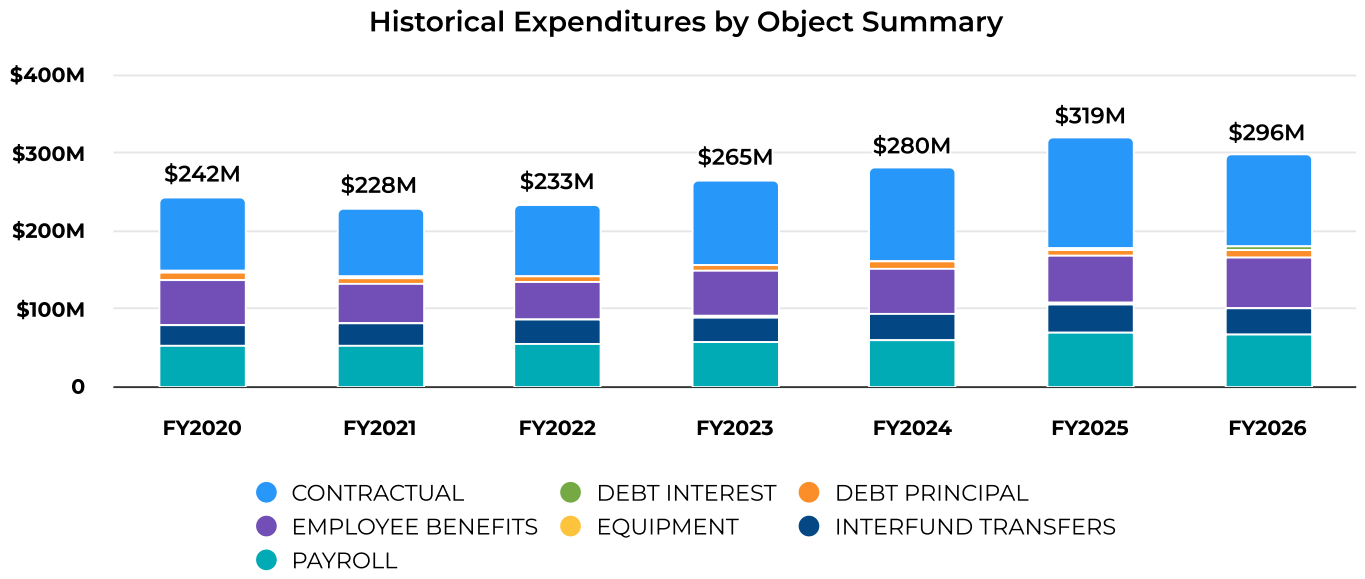
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REPAYMENTS OF CHILD CARE	$33,441	$11,444	$25,000	-	-100.00%
REPAYMENTS SAFETY NET	$393,696	$471,967	$350,000	$271,722	-22.37%
REPAYMENT FOR BURIALS	$26,006	$16,105	$25,000	$10,788	-56.85%
REPAYMENTS OF DAYCARE	$8,359	$15,023	$6,000	$3,206	-46.57%
SENIOR GAMES/AGING	$16,800	$23,983	$20,000	$25,000	25.00%
PARK STATION CHARGES	$225,831	$234,772	$200,000	$220,000	10.00%
RECREATION HARRIS HILL	$59,194	$65,283	$60,000	$60,000	0.00%
FAIRGROUNDS	$65,217	$64,619	$55,000	$50,000	-9.09%
AIRPORT PFC'S(RESTRICTED)	$358,853	$372,695	$383,000	$383,000	0.00%
LANDING FEES	$312,458	$270,846	$491,000	$391,000	-20.37%
TERMINAL/INT ARRIVAL	$399,751	$398,615	$662,000	$562,000	-15.11%
APRON & TIEDOWN CHARGES	$9,050	$7,600	$10,000	$10,000	0.00%
FUEL FLOWAGE	$68,244	$87,702	$100,000	$150,000	50.00%
FBO	$162,219	$159,265	$165,000	$215,000	30.30%
CARGO HANGAR	$165,525	$149,075	$165,000	$200,000	21.21%
AERONAUTICAL MISCELLANEOU	$13,851	$2,140	-	-	-
RENT/LAND RENTAL	$64,220	$74,890	$60,000	$75,000	25.00%
CONCESSIONS	$46,835	$47,096	$40,000	$50,000	25.00%
PARKING	$540,100	$557,501	$540,000	$680,000	25.93%
RENTAL CARS	$621,099	$663,841	$620,000	$680,000	9.68%
NON-AERONAUTICAL MISC	$11,365	$10,850	$12,000	$12,000	0.00%
LANDING FEES, GENERAL AVIATION (GA) AND MILITARY	$126,543	$115,998	$130,000	$130,000	0.00%
Total DEPARTMENTAL INCOME	$32,792,810	$38,027,786	$46,568,826	$47,957,549	2.98%
MISCELLANEOUS LOCAL SOURCES					
OTB DISTRIBUTED EARNINGS	$1,633	$2,013	$1,500	-	-100.00%
GAMING DISTRIBUTED EARNINGS	$1,122,683	$953,551	$900,000	$950,000	5.56%
UNCLASSIFIED REVENU	$2,988,219	$3,332,552	$3,276,221	$3,312,095	1.09%
OTHER LOCAL GOVERNMENTS	$1,081,665	$804,292	$924,981	$1,612,424	74.32%
SHARED SERVICES REVENUE	$406,357	$480,323	$473,463	$566,514	19.65%
REFUND OF PRIOR YEARS EXP	$598,230	$114,898	$529,250	$150,000	-71.66%
DONATIONS	$68,541	$67,734	$71,000	$58,910	-17.03%
LEACHATE/SEPTAGE	$85,247	$137,019	$105,000	$140,000	33.33%
PAYMENT/REVENUE RETURNS/OVERPAYMENTS	-$99,213	-$37,111	-	-	-
OPIOID SETTLEMENT FUNDS	$706,674	$640,909	$521,000	$568,492	9.12%
Total MISCELLANEOUS LOCAL SOURCES	$6,960,037	$6,496,179	$6,802,415	$7,358,435	8.17%
INTERGOVERNMENTAL CHARGES					
MUNICIPAL CHARGEBACKS	$112,524	$150,465	$169,100	$235,800	39.44%
GENERAL SERVICES OTHER GV	$251	$269	$250	$250	0.00%
FILING FEES	$1,730	$1,640	$1,800	$1,500	-16.67%
GIS REVENUE	$3,400	$1,650	$1,500	$1,500	0.00%
BUILDING DEPT OTHER GOVT	$366,995	$361,057	$301,000	$309,000	2.66%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
COMMUNITY COLLEGE CHGBACK	$3,667,614	$3,663,225	$3,680,000	$3,680,000	0.00%
PARTICIPANT ASSESSMENTS	$819,077	$1,232,412	$800,000	$650,000	-18.75%
MEDICARE A	$2,989,265	$4,406,484	$4,700,000	$4,600,000	-2.13%
MEDICARE B	$457,742	$262,177	$425,000	$275,000	-35.29%
AUDIT ADJUSTMENTS	$122,347	$537,412	-	-	-
MEDICARE D	$512,391	$542,092	$550,000	$550,000	0.00%
INS SVC/CITY OF ELMIRA	$5,994,677	$6,231,209	$1,044,065	-	-100.00%
INS SVC/SCHUYLER COUNTY	$4,287,233	$4,809,998	$5,178,795	$5,393,809	4.15%
DATA PROCESSING CHARGES	$600,829	$847,121	$883,741	$1,123,711	27.15%
JAIL SERVICES OTHER GOVT	$162,584	$129,387	$135,000	$125,000	-7.41%
Total INTERGOVERNMENTAL CHARGES	$20,098,659	$23,176,598	$17,870,251	$16,945,570	-5.17%
USE OF MONEY AND PROP					
LEASE PAYMENTS COLLECTED	$1,744,705	$1,633,229	-	-	-
INTEREST & EARNINGS	$3,323,031	$4,890,058	$3,412,000	$3,515,000	3.02%
SALE OF GAS & OIL	$73	$43	$75	$75	0.00%
RENTAL OF REAL PROPERTY	$49,990	$23,743	$12,000	$12,000	0.00%
RENTAL OF PROP OTHER GOVT	$10,390	$15,238	$19,326	$19,326	0.00%
Total USE OF MONEY AND PROP	$5,128,189	$6,562,311	$3,443,401	$3,546,401	2.99%
LICENSES AND PERMITS					
PERMITS (SPECIFY)	$27,174	$18,903	$29,500	$22,115	-25.03%
Total LICENSES AND PERMITS	$27,174	$18,903	$29,500	$22,115	-25.03%
FINES & FORFEITURES					
FINES AND FORFEITED BAIL	$106	-	-	-	-
FORFEITURE OF CRIME PROCEEDS, RESTRICTED	$24,888	$82,379	$10,000	$10,000	0.00%
STOP DWI FINES	$121,436	$120,410	$118,500	$113,200	-4.47%
Total FINES & FORFEITURES	$146,430	$202,789	$128,500	$123,200	-4.12%
SALE OF PROPERTY & COMPENSATION FOR LOSS					
SALE OF REAL PROPERTY	-	$65,200	-	-	-
SALE OF EQUIPMENT	$19,783	$96,150	$40,000	$40,000	0.00%
INSURANCE RECOVERIES	-	-	$1,000	-	-100.00%
COMPENSATION FOR LOSS	$977,060	$812,788	$812,787	$725,000	-10.80%
RECYCLABLE REV/SCRAP	$12,258	$9,934	$12,000	$12,000	0.00%
Total SALE OF PROPERTY & COMPENSATION FOR LOSS	$1,009,101	$984,072	$865,787	$777,000	-10.26%
INTERFUND REVENUES					
TRANSFER FR ENTERPRISE FD	$2,353,167	$2,260,065	$2,892,633	$3,049,184	5.41%
UNUSED CAPITAL FUND AUTH	-	-	$300,000	$300,000	0.00%
CONTRIBUTIONS - GEN FUND	$21,934,214	$19,945,213	$22,706,980	$23,019,807	1.38%
RENTALS OF EQUIPMENT	$1,381,940	$1,386,503	$1,659,902	$1,726,418	4.01%
OTHER FUNDS/AIRPORT	$264,040	$230,514	$319,107	$393,986	23.47%
OTHER FUNDS/ELM SEWER DST	$303,678	$276,559	$279,017	$309,561	10.95%
OTHER FUNDS/SEWER DIST #1	$316,415	$350,371	$351,963	$506,554	43.92%

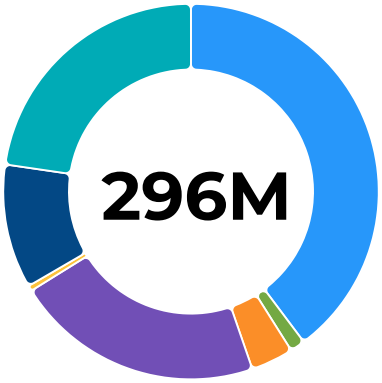
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
OTHER FUNDS/SOLID WASTE	$150,329	$152,744	$157,466	$168,851	7.23%
OTHER FUNDS/HIGHWAY	$984,149	$880,144	$890,525	$1,153,818	29.57%
OTHER, CITY DPW	-	-	$173,165	-	-100.00%
Total INTERFUND REVENUES	$27,687,932	$25,482,112	$29,730,758	$30,628,179	3.02%
STATE AID					
SA STATE AID - OTHER	$1,089,722	$332,987	$601,345	$621,765	3.40%
SA DIST ATTORNEY SALARY	$72,189	$72,189	$72,189	$72,189	0.00%
SA DIST ATTORNEY GRANTS	$47,911	$714,774	$1,021,886	$852,574	-16.57%
SA STATE GRANTS	$2,363,991	$2,936,194	$4,081,033	$2,238,202	-45.16%
SA ILS FUND	$1,539,743	$1,393,583	$1,985,871	$1,751,546	-11.80%
SA SOCIAL SERVICES ADMIN	$1,382,244	$1,454,190	$1,814,322	$2,103,155	15.92%
SA COURT EXPENSE REIMB	$172,901	$128,197	$150,000	$129,596	-13.60%
SA OTHER TRANSPORTATION	-	-	$500,000	$250,000	-50.00%
SA BUS OTHER MASS TRANS	$1,747,106	$1,908,059	$1,400,000	$2,000,000	42.86%
SA TRANSIT NON CONTRACT	$1,167,504	$1,167,504	$1,167,504	$1,167,504	0.00%
SA VETERAN SVC AGENCIES	$25,000	$25,000	$25,000	$25,000	0.00%
SA MEDICAL ASSISTANCE	$4,665,834	$6,611,359	$4,638,400	$6,501,686	40.17%
SA PUBLIC DEFENDER GRANTS	$14,088	$14,088	-	$14,088	-
SA PREVENTIVE/DSS	$1,052,669	$1,180,251	$1,753,183	$1,344,144	-23.33%
SA PROBATION SERVICES	$302,571	$302,571	$302,571	$302,571	0.00%
SA PROB/ALT TO INCARCERAT	$96,550	$107,736	$98,192	$23,192	-76.38%
SA PUBLIC HEALTH	$1,031,262	$1,274,040	$2,717,672	$2,103,750	-22.59%
SA STATE REINVESTMENT	$3,148,595	$2,892,622	$3,590,695	$3,764,491	4.84%
SA EARLY INTERVENTION	$185,667	$181,803	$198,450	$198,449	0.00%
SA PRE-SCHOOL	$1,287,857	$1,565,103	$1,475,490	$1,417,495	-3.93%
SA AID TO DEPEND. CHILD.	$6,106	$1,429	$653	$1,183	81.16%
SA FOOD STAMP ADMIN.	$8,361	$3,267	-	-	-
SA FOSTER CARE/ADOPTION	$1,528,938	$1,658,381	$1,798,828	$1,841,692	2.38%
SA DETENTION	$72,950	$81,987	$125,000	$118,365	-5.31%
SA SAFETY NET	$1,855,638	$1,633,054	$2,371,948	$1,175,261	-50.45%
SA DAY CARE	$609,861	$1,737,769	$650,000	$2,982,999	358.92%
SA FAMILY CHILD BLK GRANT	$1,273,838	$1,210,146	$1,205,088	$1,149,639	-4.60%
SA TITLE XX RECIPIENTS	$1,051,365	$2,101,066	$2,250,000	$2,906,469	29.18%
SA PROGRAMS FOR AGING	$1,184,645	$1,386,693	$1,342,402	$1,621,823	20.82%
SA YOUTH PROGRAMS	$105,778	$188,005	$164,246	$197,954	20.52%
SA MH OMRDD	$56,963	$120,355	$117,331	$120,665	2.84%
SA MH OASAS	$1,268,777	$1,259,576	$1,267,718	$1,326,725	4.65%
Total STATE AID	$30,416,625	$35,643,978	$38,887,017	$40,324,172	3.70%
FEDERAL AID					
FA FEDERAL GRANTS	$4,910,768	$12,205,748	$25,568,560	$1,745,924	-93.17%
FA HOMELAND SECURITY GRNT	$140,251	$138,300	$180,286	$96,525	-46.46%
FA GENERAL GOVT AID	$2,447,061	$2,119,029	$2,975,000	$2,750,000	-7.56%
FA EMPLOYMENT AND SUPPORT SERVICES	-	-$5,828	-	-	-
FA BODY ARMOR	$3,472	$7,224	$10,000	$11,900	19.00%
FA MENTAL HEALTH/FSS	$47,941	$79,891	$188,400	$149,200	-20.81%
FA W I C PROGRAM	$622,351	$379,877	$726,300	$726,300	0.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
FA IMMUNIZATIONS	-	-	$41,523	$41,523	0.00%
FA LEAD POISONING	$179,186	$16,022	$333,500	$333,500	0.00%
FA MEDICAL ASSISTANCE	$23,498	$29,260	-$27,502	$10,249	-137.27%
FA TEMPORARY ASSISTANCE	$3,530,039	$3,878,634	$4,097,930	$3,506,158	-14.44%
FA SOCIAL SERVICES ADM	$2,682,827	$3,069,990	$2,964,006	$3,865,388	30.41%
FA FOOD STAMP PROGRAM ADM	$1,720,107	$1,784,073	$2,028,634	$1,912,444	-5.73%
FA FLEXIBLE FUND FAM SVCS	$3,708,636	$3,153,408	$3,642,283	$3,615,161	-0.74%
FA CHILD CARE	$2,582,621	$2,726,415	$2,773,218	$2,555,133	-7.86%
FA HOME ENERGY ASSISTANCE	$367,773	$326,882	$352,019	$397,279	12.86%
FA ALL DAY CARE	$3,168,002	$3,582,983	$4,378,121	$3,232,729	-26.16%
FA TITLE XX SERVICES	$1,488,024	$1,619,419	$1,610,382	$1,455,846	-9.60%
FA PROGRAMS FOR AGING	$630,288	$518,661	$483,782	$441,012	-8.84%
Total FEDERAL AID	$28,252,844	$35,629,987	$52,326,442	$26,846,271	-48.69%
INTERFUND TRANSFERS					
APPROP. FUND BALANCE	-	-	$8,740,116	$7,450,091	-14.76%
Total INTERFUND TRANSFERS	-	-	$8,740,116	$7,450,091	-14.76%
PROCEEDS OF LONG-TERM OBLIGATION					
PROCEEDS OF OBLIGATIONS	-	-	$1,459,989	$1,092,433	-25.18%
Total PROCEEDS OF LONG-TERM OBLIGATION	-	-	$1,459,989	$1,092,433	-25.18%
NON DEPARTMENTAL REVENUE					
RESTATEMENT OF PRIOR YEAR BALANCE	-$1,025,495	-	-	-	-
Total NON DEPARTMENTAL REVENUE	-$1,025,495	-	-	-	-
Total Revenues	**$257,740,401**	**$278,460,434**	**$318,921,457**	**$296,474,168**	**-7.04%**

Expenditures by Object Summary



FY26 Expenditures by Object Summary



CONTRACTUAL	**$117,869,719**	39.76%
DEBT INTEREST	**$3,815,526**	1.29%
DEBT PRINCIPAL	**$10,870,550**	3.67%
EMPLOYEE BENEFITS	**$63,600,630**	21.45%
EQUIPMENT	**$1,350,306**	0.46%
INTERFUND TRANSFERS	**$31,704,846**	10.69%
PAYROLL	**$67,262,591**	22.69%

Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL					
PAYROLL/REGULAR	$48,370,114	$50,874,100	$62,410,972	$64,282,619	3.00%
PAYROLL/HOLIDAY	$2,242,741	$2,386,905	$572,550	$627,900	9.67%
PAYROLL/OVERTIME	$2,687,228	$2,766,159	$2,176,524	$2,895,675	33.04%
PAYROLL/INSURANCE BUYBACK	$122,506	$131,125	$104,500	$105,500	0.96%
PAYROLL/COMP TIME	$624,003	$677,200	$711,875	$550,125	-22.72%
PAYROLL/SUMMER/SEASONAL HELP	$824,070	$927,902	$1,625,800	$1,330,881	-18.14%
PAYROLL/STIPEND	$313,728	$401,741	-$127,267	$249,400	-295.97%
PAYROLL/OUT OF TITLE	$61,527	$69,575	$63,750	$60,700	-4.78%
PAYROLL/SHFT DIFFERENTIAL	$243,839	$297,573	$297,050	$382,650	28.82%
PAYROLL/SUMMER/SEASONAL HELP OT	$161	$863	-	-	-
PAYROLL/EDUC STIPEND	$2,115	-	$302,800	$2,800	-99.08%
PAYROLL/BREAKAGE	-	-	-	-$3,225,659	-
Total PAYROLL	$55,492,031	$58,533,143	$68,138,554	$67,262,591	-1.29%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$1,239,633	$918,372	$1,703,026	$1,350,306	-20.71%
Total EQUIPMENT	$1,239,633	$918,372	$1,703,026	$1,350,306	-20.71%
CONTRACTUAL					
PRINTING	$95,625	$142,744	$168,110	$173,510	3.21%
TELEPHONE	$223,990	$206,129	$241,093	$227,186	-5.77%
SUPPLIES	$430,060	$461,023	$668,928	$734,228	9.76%
TRAVEL EMPLOYEE	$329,265	$322,753	$491,008	$431,961	-12.03%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REPAIRS & MAINTENANCE	$1,443,024	$1,228,031	$1,913,910	$1,908,579	-0.28%
POSTAGE	$198,490	$231,925	$235,944	$234,555	-0.59%
BOOKS, MAGAZINES, PUBLIC	$87,857	$84,600	$105,540	$106,569	0.97%
GASOLINE, FUEL & OIL	$575,378	$557,532	$720,400	$695,050	-3.52%
INSURANCE, LIABILITY	$1,032,041	$1,198,695	$1,247,552	$1,316,145	5.50%
RENT/LEASE	$301,696	$393,213	$1,095,093	$1,211,508	10.63%
MEMBERSHIP DUES	$81,446	$79,363	$103,256	$90,678	-12.18%
ADVERTISING	$94,735	$56,302	$91,440	$83,200	-9.01%
INTERNET & TELEVISION	$67,320	$71,521	$74,500	$71,036	-4.65%
REPAIRS ON LEASED VEHICLES & EQUIPMENT	$12,983	$16,508	$32,400	$31,200	-3.70%
LEGAL & ACCOUNTING	$543,886	$588,834	$711,974	$707,943	-0.57%
CONTRACTS	$20,451,778	$23,761,363	$27,602,430	$24,383,237	-11.66%
EDUCATION EMPLOYEE	$147,885	$162,507	$347,190	$351,240	1.17%
MED,DRGS, HLTH RL - NON	$179,327	$500,446	$14,290	$24,540	71.73%
SOFTWARE LICENSES	$426,509	$411,462	$540,143	$614,424	13.75%
TRAVEL NON EMPLOYEE	$24,247	$18,499	$26,350	$23,050	-12.52%
EXTRADITION	$24,112	$15,731	$35,000	$30,000	-14.29%
INVESTIGATIONS	$48,134	$25,843	$103,000	$93,000	-9.71%
RECORDS MANAGEMENT	$23,116	$26,071	$28,590	$31,700	10.88%
WITNESS FEES	-	$9,340	$20,000	$20,000	0.00%
BUILDING PROJECTS	$1,223,665	$699,709	$22,344,640	$583,000	-97.39%
MISCELLANEOUS	$410	$731	$2,000	$1,000	-50.00%
COMPUTER SUPPLIES	$23,238	$9,049	$14,981	$13,633	-9.00%
BAD DEBT	$45,522	$353,002	-	-	-
PHOTOGRAPHY EXPENSES	-	-	$1,500	$500	-66.67%
SERVICES FROM COUNTY DPTS	$573,250	$900,613	$832,029	$1,105,957	32.92%
GRIEVANCE EXPENSES	-	$5,000	$28,000	$28,000	0.00%
EXAM EXPENSES	$1,200	$400	$3,500	$3,500	0.00%
BUILDING/CLEANING SVCS	$342,984	$356,323	$370,834	$372,100	0.34%
ALARM EXPENSE	$10,131	$11,333	$15,500	$11,975	-22.74%
EXTERMINATING	$12,817	$13,223	$17,170	$16,000	-6.81%
SERVICES/OUTSIDE CONSULT	$2,768,512	$5,442,131	$951,044	$3,158,194	232.08%
TIRES	$108,262	$122,297	$164,792	$164,842	0.03%
TOOL ALLOWANCE	$6,536	$6,710	$8,475	$8,100	-4.42%
REFUSE & WASTE REMOVAL	$50,598	$49,642	$58,600	$55,640	-5.05%
LICENSE, FEES, PERMITS	$43,194	$39,612	$52,105	$50,540	-3.00%
ASBESTOS REMOVAL	$2,243	$3,846	$10,000	$7,500	-25.00%
UNIFORMS, CLOTHING, SHOES	$208,272	$162,182	$235,616	$238,305	1.14%
PRIVATE HUMAN SERVICE	$3,500	$3,500	$3,500	$3,500	0.00%
TOURISM AND ARTS	-	-	$350,000	-	-100.00%
AMBULANCE SERVICES	$76,515	$56,122	$86,000	$85,000	-1.16%
PAYMENT OF TAXES	$62,988	$68,756	$74,000	$73,300	-0.95%
DAM MAINTENANCE	$12,001	$14,513	$22,000	$15,000	-31.82%
CSH RECPTS ASSESS & OTHER	$705,738	$774,217	$823,200	$803,200	-2.43%
LAUNDRY, DRY CLEANING	$44,745	$61,327	$47,000	$64,500	37.23%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
RADIO, ANTENNA, TELECOMM	$5,706	$3,484	$12,800	$13,050	1.95%
EDUCATION NON EMPLOYEE	$3,228	$1,563	$8,415	$7,727	-8.18%
RECIPIENT EXPENDITURES	$2,609,848	$943,762	$1,091,850	$893,300	-18.18%
TELEPHONE/CELLULAR	$112,596	$104,371	$158,971	$143,627	-9.65%
MAINTENANCE/PRINT MGT SVCS	$26,117	$39,153	$45,604	$57,900	26.96%
IT HARDWARE MAINTENANCE	$158,507	$149,705	$162,788	$146,298	-10.13%
UTILITIES/ELECTRIC	$1,152,747	$1,603,416	$1,624,910	$1,654,450	1.82%
IT SOFTWARE MAINTENANCE	$1,229,813	$1,180,117	$1,490,408	$1,683,939	12.99%
UTILITIES/GAS	$547,477	$540,564	$657,200	$651,800	-0.82%
UTILITIES/WATER	$111,050	$107,023	$123,682	$120,032	-2.95%
UTILITIES/SEWER	$56,162	$73,201	$85,328	$98,328	15.24%
UTILITIES/PROPANE	$33,908	$36,573	$52,200	$44,000	-15.71%
UTILITIES/OTHER	$1,488	$903	$1,800	$1,200	-33.33%
MAINTENANCE/EQUIPMENT	$405,242	$370,545	$424,000	$424,000	0.00%
MAINTENANCE/BUILDING	$306,757	$297,201	$469,500	$408,000	-13.10%
MAINTENTANCE/CONTRACTS	$66,163	$75,798	$94,530	$84,219	-10.91%
MEDICAL/PHYSICALS	$18,015	$16,511	$32,924	$34,597	5.08%
TRANSIT NON CONTR PYMTS	$1,167,504	$1,167,504	$1,167,504	$1,167,504	0.00%
HISTORICAL SOCIETY	$5,000	$5,000	$5,000	$5,000	0.00%
DISTRIBUTION OF ROOMS TAX	$626,239	$554,659	$625,000	$625,000	0.00%
JOHN W. JONES MUSEUM	-	-	$350,000	-	-100.00%
607 UNITY UNLIMITED	-	$2,500	$2,500	$2,500	0.00%
STCRP&DB	$85,650	$85,650	$85,650	$170,000	98.48%
CASELLA/COMMUNITY DEVELOPMENT/CO EXEC	$49,500	$30,000	$75,000	$75,000	0.00%
CASELLA/COMMUNITY DEVELOPMENT/LEGISLATURE	$94,786	$68,666	$75,000	$75,000	0.00%
SOIL AND WATER	$177,297	$225,000	$232,500	$247,000	6.24%
ENVIRONMENTAL MANAGEMENT	$79,350	$66,945	$66,945	$66,945	0.00%
STORM WATER	$93,000	-	-	-	-
MEDICAL/WORKERS COMP	$99,392	$255,010	$150,000	$135,000	-10.00%
NETWORK	$69,339	$71,143	$77,432	$76,158	-1.65%
TELEPHONE/DATA COMMUNIC	$43,524	$40,090	$52,291	$46,627	-10.83%
IT MAINTENANCE	$200	$400	$650	$717	10.31%
STATE CHARGEBACKS	$364,064	$480,982	$312,000	$262,500	-15.87%
SECURITY	$246,163	$248,925	$259,250	$268,792	3.68%
EMPLOYEE RECOGNITION	$2,504	$3,269	$3,500	$3,500	0.00%
BLDG/CLNG - COYNE TEXTILE	$7,729	$8,322	$9,000	$10,244	13.82%
BLDG/CLNG - JANITORIAL	$222,842	$238,470	$300,000	$285,000	-5.00%
CARPET REPLACEMENT	$5,440	$49,991	$50,000	$50,000	0.00%
AMMUNITION & FIREARMS	$36,790	$35,295	$45,000	$46,970	4.38%
INMATE EXPENSE	$509	$587	$2,000	$1,600	-20.00%
FOOD EXPENSES	$770,824	$701,467	$830,146	$809,316	-2.51%
BOARD MEETING EXPENSE	$950	$850	$1,500	$1,500	0.00%

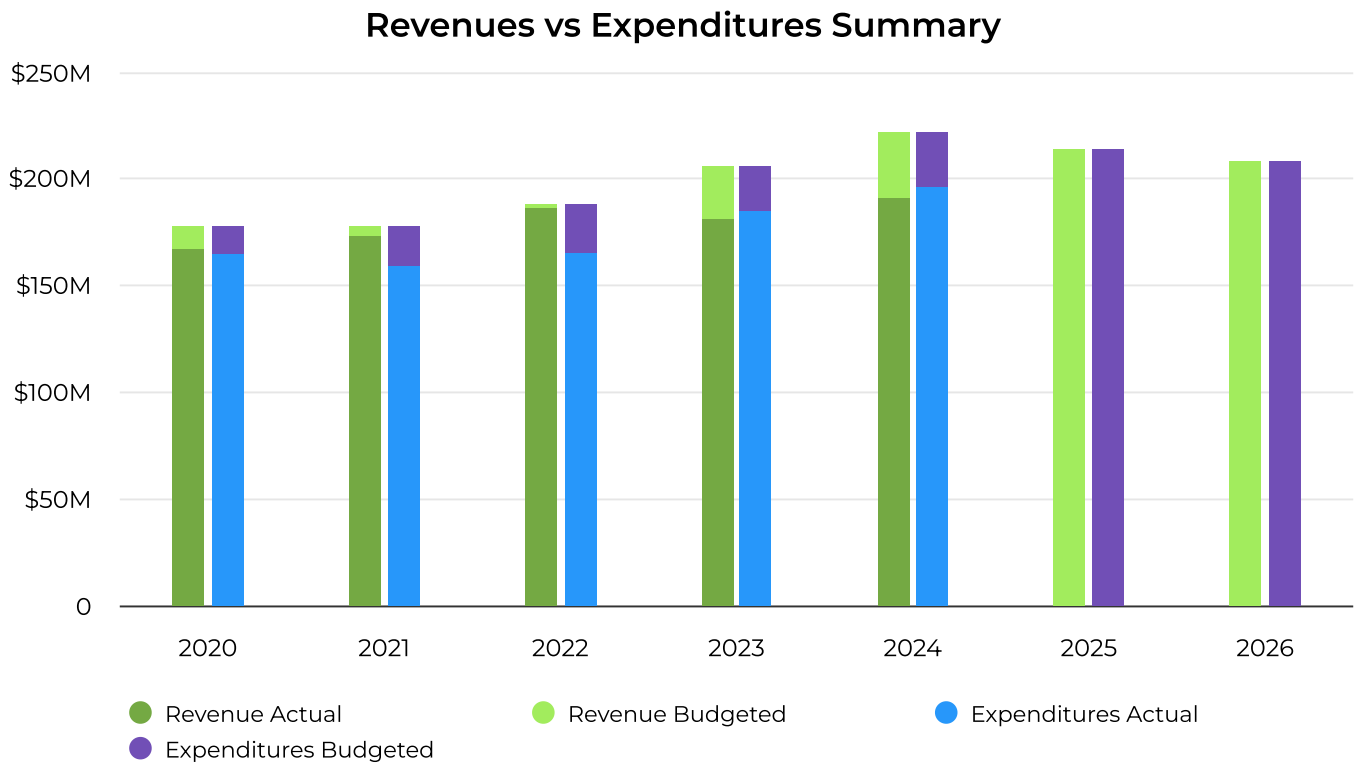
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
AUTOPSIES	$213,437	$158,575	$191,544	$203,856	6.43%
MENTAL HEALTH AWARENESS	$6,466	$3,592	$8,310	$8,531	2.66%
NOTICE AND SERVICE	$11,416	$8,552	$14,075	$9,525	-32.33%
AIRPORT RUNWAY MAINT.	$86,748	$89,698	$110,000	$75,000	-31.82%
RECIPIENT TRANSPORTATION	$482,808	$533,577	$500,000	$552,500	10.50%
RECRUITMENT & RETENTION	$27,683	$27,798	$45,200	$33,800	-25.22%
SNOW REMOVAL	$754,148	$794,554	$800,000	$830,000	3.75%
SENIOR GAMES EXPENSES	$18,237	$18,253	$20,000	$25,000	25.00%
INTRA FUND TRANSFER ACCT	$1,381,940	$1,386,503	$1,659,902	$1,726,418	4.01%
INDIRECT COST ALLOCATION	$838,677	$859,304	$857,000	$859,564	0.30%
SLUDGE DUMPING	$4,050	$5,871	$13,000	-	-100.00%
HOUSEHOLD HAZARDOUS WASTE	$6,744	$3,936	$7,000	$6,500	-7.14%
DEPRECIATION	$5,792,921	$5,875,691	-	-	-
FIRE FIGHTING	$14,885	$13,982	$20,000	$15,000	-25.00%
SUPPLIES/CENT STR REVOLVE	-$503	-	$900	$900	0.00%
SUPPLIES/INVENTORY STOCKPILE	-	$4,355	$5,000	$3,000	-40.00%
TELEPHONE/PAGER & BEEPER	$713	$674	$6,432	$6,384	-0.75%
INMATE EXPENSE/CLOTHING	$330	$6,605	$10,000	$5,000	-50.00%
INMATE EXPENSE/BEDDING	$16,442	$11,912	$7,500	$7,500	0.00%
INMATE EXPENSE/SUPPLIES	$4,407	$750	$5,000	$5,000	0.00%
MEDICAL/HOSP & DOCTORS	$263,714	$188,629	$209,140	$206,640	-1.20%
MEDICAL/DRUGS	$709,231	$910,856	$778,215	$916,993	17.83%
MEDICAL/OTHER	$498,470	$599,699	$647,025	$679,590	5.03%
SUPPLIES/CONCESSION	$1,012	$1,825	$5,000	$5,000	0.00%
SUPPLIES/RECREATIONAL	$25,391	$22,920	$27,200	$31,300	15.07%
SUPPLIES/CLEANING	$7,262	$6,450	$9,500	$9,500	0.00%
AGRICULTURAL SOCIETY	$25,000	$25,000	$25,000	$25,000	0.00%
REPAIRS & MAINTENANCE/SHARED SERVICES	-	-	$15,000	$15,000	0.00%
MEDICAL/BLOOD TESTS	$10,046	$14,925	$20,700	$16,250	-21.50%
SHERIFF SUPPORT SERVICES	$79,982	$88,652	$100,000	$90,000	-10.00%
CELL PHONE/REVOLVING	-	-	$396	$384	-3.03%
TELEPHONE/REVOLVING	-	-	-	-	-
TELEPHONE/OUTSIDE AGENCIES	$1,034	$908	$1,200	$1,200	0.00%
POSTAL FEES	$2,674	$2,647	$3,250	$3,500	7.69%
POSTAGE/REVOLVING	-$7,882	$33,779	$60,000	$60,000	0.00%
POSTAGE/OUTSIDE AGENCIES	$25,641	$24,202	$30,000	$30,000	0.00%
BOOKS, MAGAZINES, PUBLICATIONS/ REVOLVING	-	-	-	-	-
PROB/CONTRACT/PROJ BAIL	$91,686	$93,643	$98,192	-	-100.00%
PROB/ELECTRONIC MONITORNG	$13,233	$16,162	$22,800	$22,800	0.00%
ADVERTISING/PROMOTIONS	$88,002	$39,338	$50,000	$50,000	0.00%
SUPPLIES/CHEMICALS	$489,536	$509,034	$596,000	$1,623,000	172.32%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
SUPPLIES/LAB	$15,257	$15,334	$22,000	$18,000	-18.18%
MEDICAL/OXYGEN	$8,646	$14,903	$13,500	$16,000	18.52%
CONTRACTS, COLA	-	-	-	$293,123	-
MH/OASAS CONTRACTS	$1,886,145	$1,892,608	$1,780,842	$1,886,958	5.96%
MH/OMH/CONTRACTS	$3,008,642	$3,432,090	$3,631,926	$3,877,173	6.75%
MH/OMRDD CONTRACTS	$245,656	$248,737	$248,737	$251,012	0.91%
CONTRACTS/OMH/JAIL PSYCH	$591,058	$947,809	$1,412,000	$642,209	-54.52%
REC EXP/RIV	$14,251	$17,560	$17,560	$18,027	2.66%
REC EXP/TEMP ASSISTANCE	$3,501,865	$3,761,374	$4,150,000	$3,500,000	-15.66%
REC EXP/SAFETY NET	$6,791,436	$6,075,003	$8,200,000	$4,600,000	-43.90%
REC EXP/DAY CARE	$3,490,852	$4,838,142	$4,900,000	$5,945,000	21.33%
REC EXP/MEDICAID TO STATE	$18,428,618	$20,787,408	$20,551,063	$20,748,364	0.96%
REC EXP/MEDICAID OTHER	$2,053,810	$3,206,235	$2,344,532	$3,300,000	40.75%
REC EXP/HEAP	$76,362	$72,981	$100,000	$76,500	-23.50%
DSS/65% 35% SCH G PREV	$2,272,326	$1,735,733	$2,688,777	$1,932,254	-28.14%
REC EXP/INDEPENDENT LIVNG	$927	-	$1,000	$500	-50.00%
REC EXP/PREVENTIVE SVCS	$90,284	$67,711	$125,000	$412,000	229.60%
REC EXP/ADMIN EXPENSES	$5,403	$6,569	$10,000	$5,000	-50.00%
REC EXP/GLOVE HS GROUP	$29,535	$460	$30,000	-	-100.00%
REC EXP/FAMILY FOSTER CRE	$435,858	$339,112	$500,000	$400,000	-20.00%
REC EXP/INST OUT OF CNTY	$610,902	$243,850	$650,000	$400,000	-38.46%
REC EXP/TUITION	$170,610	$58,822	$200,000	$100,000	-50.00%
REC EXP/HANDICAPPED	$604,472	$566,986	$600,000	$600,000	0.00%
REC EXP/ADOPTIONS	$4,576,409	$5,307,292	$5,325,000	$5,370,100	0.85%
REC EXP/TRANSPORTATION	$11,175	$13,286	$20,000	$10,000	-50.00%
REC EXP/RESPITE CARE	$5,951	$6,166	$10,000	$6,500	-35.00%
REC EXP/EMERGENCY CARE	-	-	$1,000	$500	-50.00%
REC EXP/DFY INSTITUTIONS	$202,352	$227,800	$300,000	$300,000	0.00%
REC EXP/DETENTION	$151,641	$198,345	$310,730	$315,000	1.37%
REC EXP/CLOTHING	-	-	$500	$200	-60.00%
REC EXP/OTHER	$7,167	$9,099	$20,000	$10,000	-50.00%
REC EXP/THERAPUTIC FOS HM	$62,610	$38,836	$100,000	$50,000	-50.00%
REC EXP/OUT OF COUNTY PLACEMENTS/RAISE THE AGE	$83,694	$98,223	$100,000	$100,000	0.00%
REC EXP/DETENTION/RAISE THE AGE	$9,046	$28,554	$55,000	$65,000	18.18%
EARLY INTERVENTION	$301,918	$300,184	$305,000	$328,000	7.54%
PRE SCHOOL	$2,573,809	$2,652,669	$2,725,000	$2,775,000	1.83%
REC EXP/EARLY INTERVENTION ESCROW	$1,000	$750	$1,000	$1,000	0.00%
MISCELLANEOUS/STORM RECOVERY	-	$4,004	-	-	-
AMORTIZATION EXPENSE	$46,176	$53,187	-	-	-
MED,DRGS, HLTH RL-NON	-	$274	-	-	-
EDUCATION/EMPLOYEE	-	-	-	$500	-
Total CONTRACTUAL	$108,614,080	$119,260,238	$142,879,052	$117,869,719	-17.50%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEBT PRINCIPAL					
DEBT PRINCIPAL	$7,364,724	$7,965,094	$6,735,487	$10,870,550	61.39%
Total DEBT PRINCIPAL	$7,364,724	$7,965,094	$6,735,487	$10,870,550	61.39%
DEBT INTEREST					
DEBT INTEREST	$1,143,150	$1,183,925	$1,100,007	$3,815,526	246.86%
Total DEBT INTEREST	$1,143,150	$1,183,925	$1,100,007	$3,815,526	246.86%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$4,120,509	$4,223,992	$5,076,321	$5,011,762	-1.27%
STATE RETIREMENT	$7,314,910	$8,439,476	$9,482,345	$10,541,395	11.17%
HSP,MED,DENT,DRUGS,VISION	$38,588,989	$36,530,920	$39,805,846	$40,627,473	2.06%
UNEMPLOYMENT INS BENEFITS	$5,566	$122,055	$102,500	$100,000	-2.44%
WORKERS COMPENSATION	$710,684	$1,372,658	$1,235,613	$970,000	-21.50%
OTHER POST EMP BENEFITS	$811,398	$209,771	-	-	-
EMPLOYEE EDUCATION/DEGREE	$5,250	$12,378	$18,000	$10,000	-44.44%
ACCRUED BENEFITS	$18,971	-$5,071	-	-	-
INS/ACTIVE #13867-00	$6,792,780	$6,957,211	$6,450,000	$6,340,000	-1.71%
Total EMPLOYEE BENEFITS	$58,369,057	$57,863,391	$62,170,625	$63,600,630	2.30%
INTERFUND TRANSFERS					
DISB OF PILOT PAYMENTS	$1,866,994	$1,277,681	$1,160,000	$1,090,000	-6.03%
TRANSFER FROM GENERAL FND	$6,585,996	$7,713,751	$8,195,643	$8,631,351	5.32%
TRANSFER TO CAP PROJECTS	$1,681,810	$5,306,505	$900,000	$900,000	0.00%
DIST OF SALES TAX	$18,867,840	$18,694,626	$19,920,664	$20,042,067	0.61%
TRANSFER TO HIGHWAY	$2,000,000	-	-	-	-
TRANSFER TO NURSING FACILITY	$1,537,722	$1,334,634	$1,446,720	$936,428	-35.27%
BUDGETARY PROVISION - ASSET FORFEITURE	-	-	$10,000	$30,000	200.00%
BUDGETARY PROVISION - CAPITAL RESERVE	-	-	$4,561,680	-	-100.00%
DIST OF AUC TAX	-	-	-	$75,000	-
Total INTERFUND TRANSFERS	$32,540,362	$34,327,196	$36,194,707	$31,704,846	-12.40%
Total Expenditures	**$264,763,038**	**$280,051,360**	**$318,921,457**	**$296,474,168**	**-7.04%**

(A) GENERAL FUND

Summary



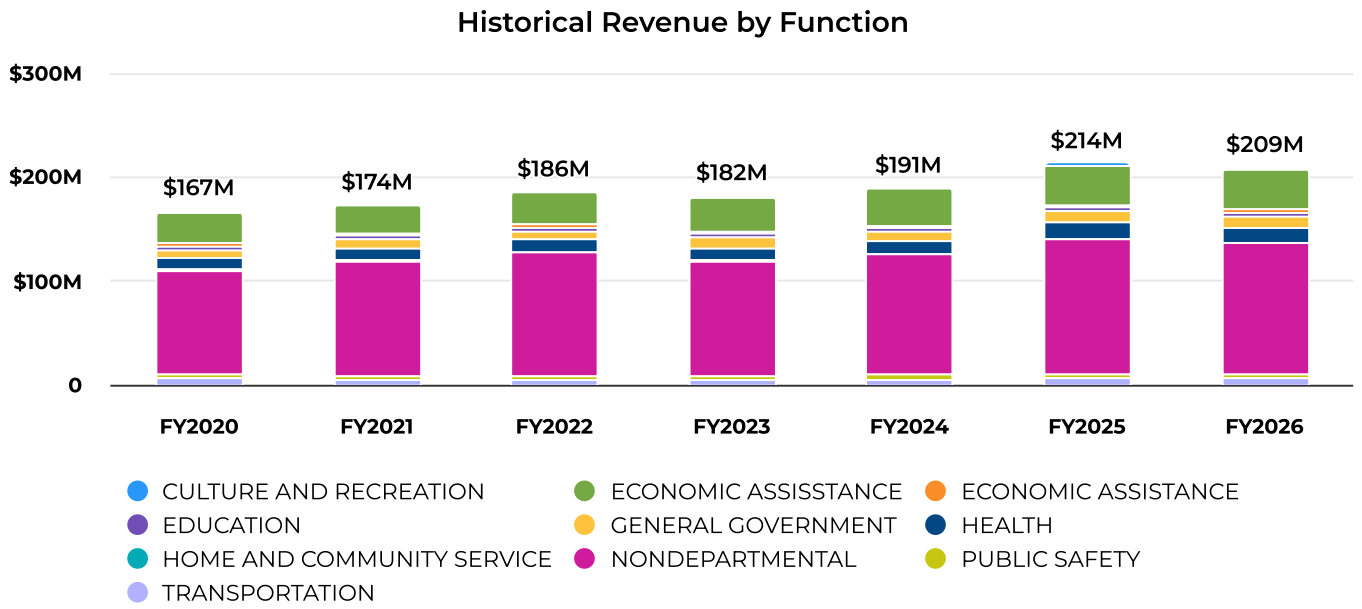
Comprehensive Fund Summary

Comprehensive Fund Summary

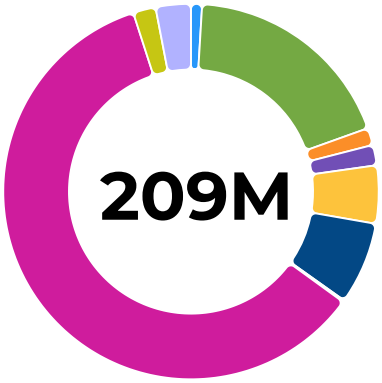
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Revenues					
REAL PROPERTY TAXES	$24,383,180	$26,472,876	$29,920,794	$30,755,826	2.79%
REAL PROPERTY TAX ITEMS	$3,476,444	$3,096,366	$3,200,000	$3,100,000	-3.13%
NON PROPERTY TAX ITEMS	$76,334,957	$75,387,037	$77,794,902	$78,390,169	0.77%
DEPARTMENTAL INCOME	$9,973,653	$10,117,939	$14,136,734	$14,439,730	2.14%
MISCELLANEOUS LOCAL SOURCES	$6,097,310	$6,088,030	$5,900,302	$6,867,935	16.40%
INTERGOVERNMENTAL CHARGES	$4,915,927	$5,154,814	$5,172,391	$5,476,761	5.88%
USE OF MONEY AND PROP	$4,382,894	$5,944,341	$3,431,401	$3,531,401	2.91%
LICENSES AND PERMITS	$24,474	$16,503	$25,000	$18,115	-27.54%
FINES & FORFEITURES	$146,430	$202,789	$128,500	$123,200	-4.12%
SALE OF PROPERTY & COMPENSATION FOR LOSS	$1,004,361	$983,634	$857,787	$770,000	-10.23%
INTERFUND REVENUES	-	-	$300,000	$300,000	0.00%
STATE AID	$25,369,690	$28,453,079	$32,368,082	$33,724,172	4.19%
FEDERAL AID	$26,658,750	$28,739,100	$32,011,286	$26,428,761	-17.44%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
INTERFUND TRANSFERS	-	-	$8,503,614	$4,967,043	-41.59%
NON DEPARTMENTAL REVENUE	-$1,025,495	-	-	-	-
Total Revenues	**$181,742,576**	**$190,656,508**	**$213,750,793**	**$208,893,113**	**-2.27%**
Expenditures					
PAYROLL	$41,094,273	$42,734,041	$49,629,480	$50,572,896	1.90%
EQUIPMENT	$1,164,504	$842,684	$1,298,283	$1,062,931	-18.13%
CONTRACTUAL	$82,905,675	$91,307,117	$102,466,000	$95,536,023	-6.76%
DEBT PRINCIPAL	$6,168,005	$5,911,438	$4,088,284	$4,374,705	7.01%
DEBT INTEREST	$746,645	$780,485	$747,954	$751,288	0.45%
EMPLOYEE BENEFITS	$20,659,438	$21,156,585	$24,787,766	$25,790,424	4.04%
INTERFUND TRANSFERS	$32,451,842	$33,205,196	$30,733,027	$30,804,846	0.23%
Total Expenditures	**$185,190,382**	**$195,937,547**	**$213,750,793**	**$208,893,113**	**-2.27%**
Total Revenues Less Expenditures	**-$3,447,807**	**-$5,281,039**	**-**	**-**	**-**

Revenues by Function



FY26 Revenues by Function



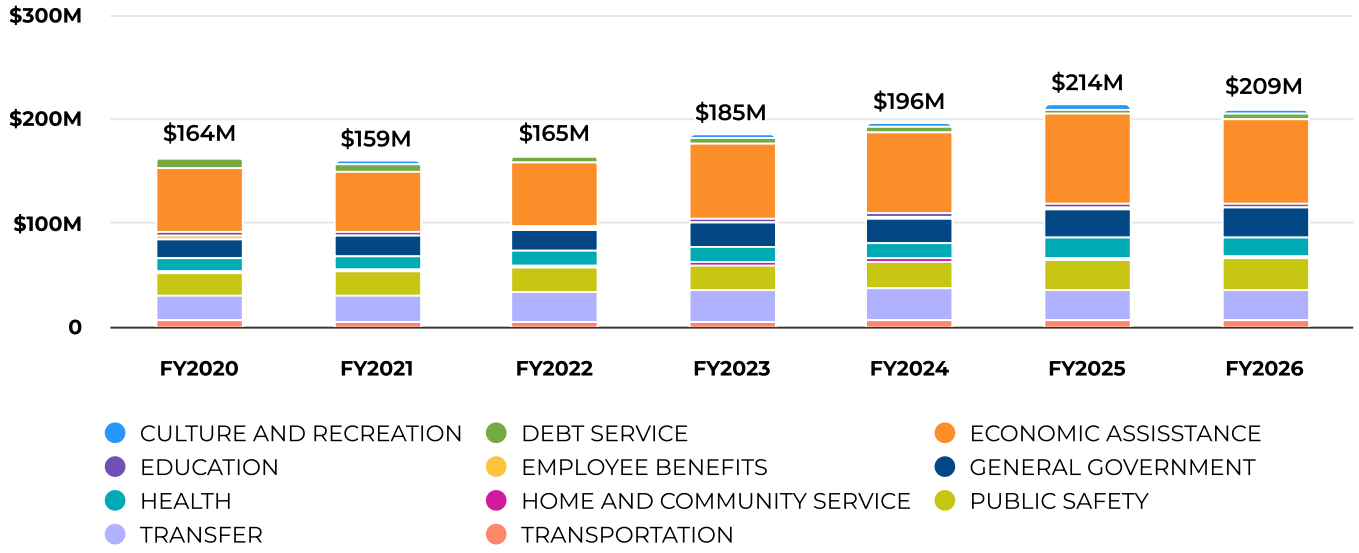
●	CULTURE AND RECREATION	**$1,975,868**	0.95%
●	ECONOMIC ASSISSTANCE	**$38,817,288**	18.58%
●	ECONOMIC ASSISTANCE	**$3,074,085**	1.47%
●	EDUCATION	**$3,680,000**	1.76%
●	GENERAL GOVERNMENT	**$10,421,157**	4.99%
●	HEALTH	**$14,792,437**	7.08%
●	HOME AND COMMUNITY SERVICE	**$345,022**	0.17%
●	NONDEPARTMENTAL	**$125,395,304**	60.03%
●	PUBLIC SAFETY	**$4,067,048**	1.95%
●	TRANSPORTATION	**$6,324,904**	3.03%

Revenues by Function

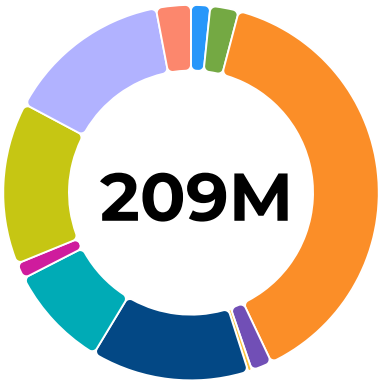
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NONDEPARTMENTAL	$110,096,049	$115,977,458	$130,588,398	$125,395,304	-3.98%
GENERAL GOVERNMENT	$9,800,897	$9,242,431	$10,553,729	$10,421,157	-1.26%
EDUCATION	$3,667,614	$3,663,225	$3,680,000	$3,680,000	0.00%
PUBLIC SAFETY	$3,582,037	$4,136,548	$3,493,685	$4,067,048	16.41%
HEALTH	$12,173,671	$11,787,257	$15,265,010	$14,792,437	-3.10%
TRANSPORTATION	$4,957,687	$5,063,977	$5,567,504	$6,324,904	13.60%
ECONOMIC ASSISSTANCE	$32,573,787	$35,346,600	$38,258,749	$38,817,288	1.46%
ECONOMIC ASSISTANCE	$2,604,336	$2,742,695	$2,731,039	$3,074,085	12.56%
CULTURE AND RECREATION	$1,615,685	$1,830,685	$2,334,179	$1,975,868	-15.35%
HOME AND COMMUNITY SERVICE	$670,814	$865,632	$1,278,500	$345,022	-73.01%
Total Revenues	**$181,742,576**	**$190,656,508**	**$213,750,793**	**$208,893,113**	**-2.27%**

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



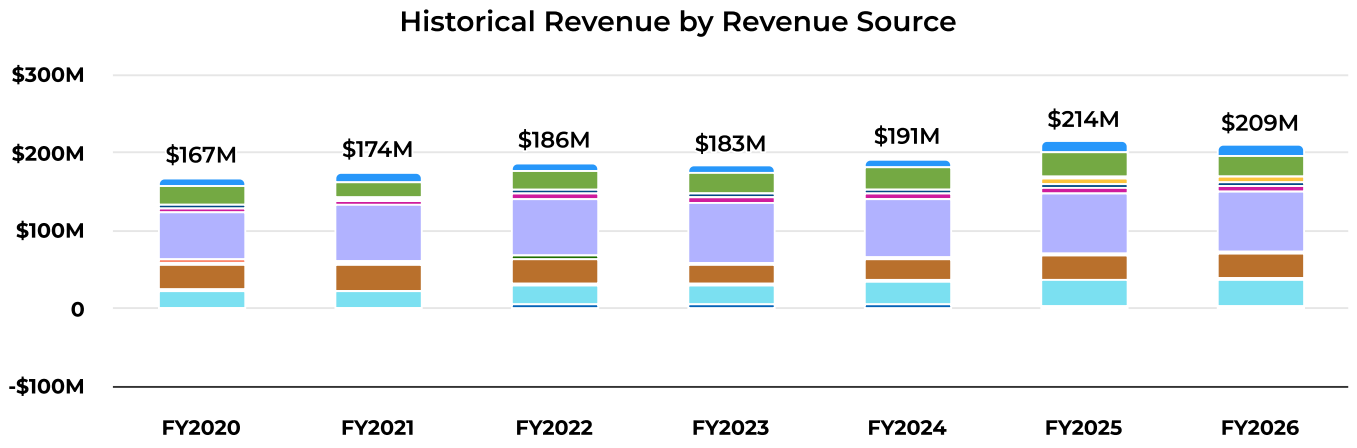
CULTURE AND RECREATION	**$3,445,742**	1.65%
DEBT SERVICE	**$5,125,993**	2.45%
ECONOMIC ASSISSTANCE	**$81,169,778**	38.86%
EDUCATION	**$3,702,000**	1.77%
EMPLOYEE BENEFITS	**$700,000**	0.34%
GENERAL GOVERNMENT	**$28,374,851**	13.58%
HEALTH	**$18,409,884**	8.81%
HOME AND COMMUNITY SERVICE	**$2,847,409**	1.36%
PUBLIC SAFETY	**$29,166,859**	13.96%
TRANSFER	**$29,684,846**	14.21%
TRANSPORTATION	**$6,265,752**	3.00%

Expenditures by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
GENERAL GOVERNMENT	$22,409,285	$23,223,847	$27,605,466	$28,374,851	2.79%

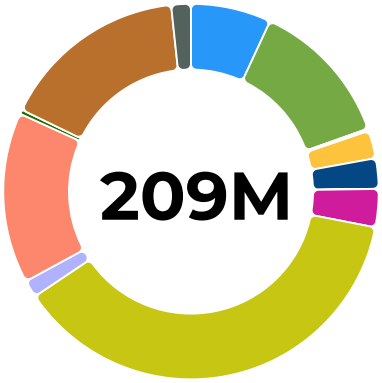
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
EDUCATION	$3,667,614	$3,663,225	$3,812,000	$3,702,000	-2.89%
PUBLIC SAFETY	$23,896,562	$24,722,827	$28,535,755	$29,166,859	2.21%
HEALTH	$15,859,197	$15,499,183	$18,929,129	$18,409,884	-2.74%
TRANSPORTATION	$4,897,875	$5,507,235	$5,439,252	$6,265,752	15.20%
ECONOMIC ASSISSTANCE	$71,032,821	$76,678,052	$86,060,188	$81,169,778	-5.68%
CULTURE AND RECREATION	$2,762,770	$2,980,621	$4,511,468	$3,445,742	-23.62%
HOME AND COMMUNITY SERVICE	$2,153,064	$3,205,850	$3,271,663	$2,847,409	-12.97%
EMPLOYEE BENEFITS	$1,011,696	$1,837,268	$1,186,607	$700,000	-41.01%
TRANSFER	$30,584,848	$31,927,515	$29,563,027	$29,684,846	0.41%
DEBT SERVICE	$6,914,650	$6,691,923	$4,836,238	$5,125,993	5.99%
Total Expenditures	**$185,190,382**	**$195,937,547**	**$213,750,793**	**$208,893,113**	**-2.27%**

Revenues by Revenue Source



- DEPARTMENTAL INCOME
- FEDERAL AID
- FINES & FORFEITURES
- INTERFUND REVENUES
- INTERFUND TRANSFERS
- INTERGOVERNMENTAL CHARGES
- LICENSES AND PERMITS
- MISCELLANEOUS LOCAL SOURCES
- NON DEPARTMENTAL REVENUE
- NON PROPERTY TAX ITEMS
- PROCEEDS OF LONG-TERM OBLIGATION
- REAL PROPERTY TAX ITEMS
- REAL PROPERTY TAXES
- SALE OF PROPERTY & COMPENSATION FOR LOSS
- STATE AID
- USE OF MONEY AND PROP

FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME	**$14,439,730**	6.91%
FEDERAL AID	**$26,428,761**	12.65%
FINES & FORFEITURES	**$123,200**	0.06%
INTERFUND REVENUES	**$300,000**	0.14%
INTERFUND TRANSFERS	**$4,967,043**	2.38%
INTERGOVERNMENTAL CHARGES	**$5,476,761**	2.62%
LICENSES AND PERMITS	**$18,115**	0.01%
MISCELLANEOUS LOCAL SOURCES	**$6,867,935**	3.29%
NON PROPERTY TAX ITEMS	**$78,390,169**	37.53%
REAL PROPERTY TAX ITEMS	**$3,100,000**	1.48%
REAL PROPERTY TAXES	**$30,755,826**	14.72%
SALE OF PROPERTY & COMPENSATION FOR LOSS	**$770,000**	0.37%
STATE AID	**$33,724,172**	16.14%
USE OF MONEY AND PROP	**$3,531,401**	1.69%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REAL PROPERTY TAXES					
REAL PROPERTY TAXES	$24,383,180	$26,472,876	$29,920,794	$30,755,826	2.79%
Total REAL PROPERTY TAXES	$24,383,180	$26,472,876	$29,920,794	$30,755,826	2.79%
REAL PROPERTY TAX ITEMS					
INT & PENALTIES/REAL PROP	$1,055,805	$1,545,285	$1,500,000	$1,500,000	0.00%
GAIN FR SALE OF TAX ACQ P	$31,290	-$148,234	-$100,000	-$100,000	0.00%
OTHER PAYTS IN LIEU TAXES	$2,389,350	$1,699,315	$1,800,000	$1,700,000	-5.56%
Total REAL PROPERTY TAX ITEMS	$3,476,444	$3,096,366	$3,200,000	$3,100,000	-3.13%
NON PROPERTY TAX ITEMS					
SALES AND USE TAX	$75,369,274	$74,440,319	$76,876,659	$77,345,169	0.61%
TAX/HOTEL & ROOM OCCUPNCY	$614,384	$629,200	$625,000	$625,000	0.00%
TOWN SHARE SALES TAX	$154	-	-	-	-
LANDLINE .35 SURCHARGE	$102,419	$74,426	$50,378	$60,000	19.10%
CELLULAR .30 SURCHARGE	$248,726	$243,075	$242,865	$260,000	7.06%
ADULT USE CANNABIS TAX	-	$17	-	$100,000	-

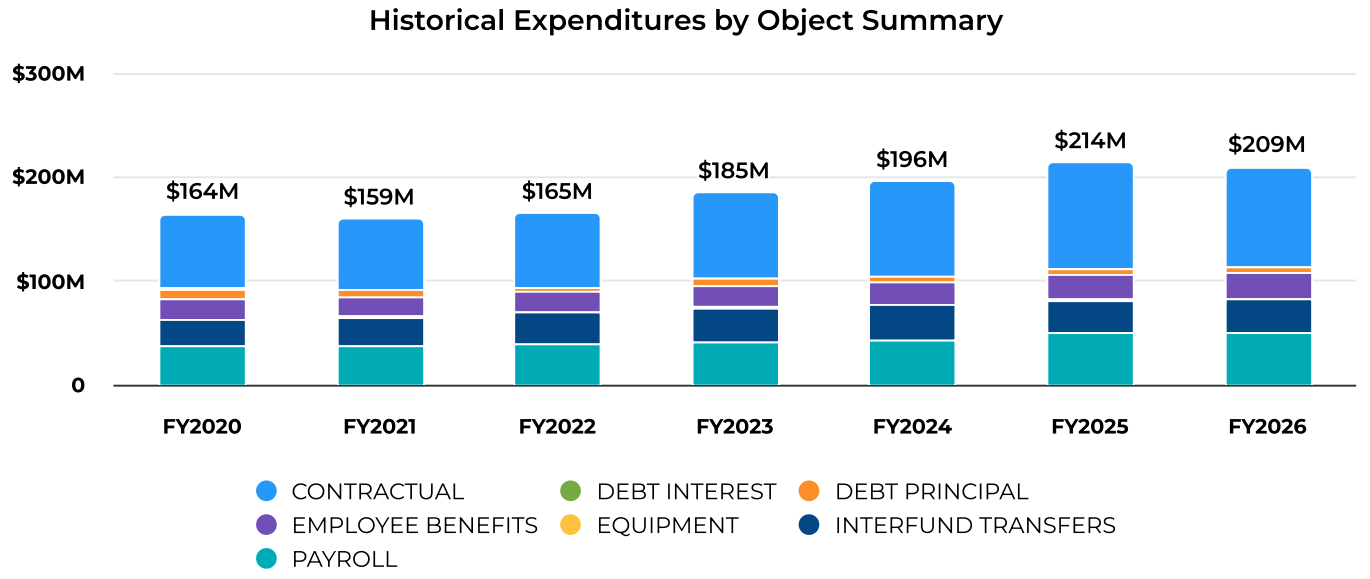
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total NON PROPERTY TAX ITEMS	$76,334,957	$75,387,037	$77,794,902	$78,390,169	0.77%
DEPARTMENTAL INCOME					
FACILITIES LEASE/CASELLA	$65	-	$3,320,969	$3,382,837	1.86%
CORNING COMM/CASELLA	$25,000	$25,000	-	-	-
SCHOLARSHIP/BOCES/CASELLA	$22,000	$22,000	$22,000	$22,000	0.00%
ENGINEERING/CASELLA	$10,000	$10,000	$10,000	$10,000	0.00%
OTHER GEN. DEPT INCOME	$1,953,456	$1,975,904	$2,187,555	$2,424,839	10.85%
ALTERNATIVES TO INCARCEN	$3,167	$3,446	$2,500	$2,500	0.00%
TREASURER'S FEES	$92,865	$103,357	$150,000	$125,000	-16.67%
TREAS FEES TAX CLEARANCES	$13,770	$45,297	$30,000	$65,000	116.67%
CONT FR PRIVATE AGENCIES	$8,500	$7,000	$8,000	$6,000	-25.00%
CONTRIBUTION FROM CITY	$17,500	$18,500	-	-	-
BUS OPERATIONS	$59,265	$50,831	$75,000	$96,400	28.53%
HOME & COMMUNITY/CASELLA	-	$300,000	$150,000	$150,000	0.00%
REPAY'T MEDICAL ASSIST	$102,843	$71,276	$85,000	$143,507	68.83%
PUB. DEF. SVCE. REIMBUR.	$4,200	$2,000	-	$2,500	-
CLERK & DMV FEES	$907,379	$1,085,959	$1,025,000	$1,025,000	0.00%
MORTGAGE TAX FEES	$165,000	$165,000	$165,000	$165,000	0.00%
DMV VEHICLE USE TAX	$526,328	$502,751	$475,000	$525,000	10.53%
SHERIFF FEES	$142,244	$145,809	$180,000	$135,363	-24.80%
SHERIFF SECURITY SERVICES	$347,222	$394,191	$427,410	$285,000	-33.32%
SHERIFF SCH RESOURCE OFFR	$904,601	$1,048,271	$1,140,100	$1,503,783	31.90%
PRISONER CHARGES	$56,175	$59,851	$35,000	$61,500	75.71%
RESTITUTION COLL SURCHARG	$7,305	$9,922	$7,200	$7,200	0.00%
PUBLIC HEALTH FEES	$3,310,558	$2,711,106	$3,400,000	$3,400,000	0.00%
REPAYMENT FAMILY ASST	$377,095	$382,904	$400,000	$220,211	-44.95%
REPAYMENT ADC/FOSTER CARE	$37,441	$24,401	$50,000	$12,431	-75.14%
MEDICAL INCENTIVE EARNING	$51,132	$49,967	$50,000	$27,943	-44.11%
REPAYMENTS OF CHILD CARE	$33,441	$11,444	$25,000	-	-100.00%
REPAYMENTS SAFETY NET	$393,696	$471,967	$350,000	$271,722	-22.37%
REPAYMENT FOR BURIALS	$26,006	$16,105	$25,000	$10,788	-56.85%
REPAYMENTS OF DAYCARE	$8,359	$15,023	$6,000	$3,206	-46.57%
SENIOR GAMES/AGING	$16,800	$23,983	$20,000	$25,000	25.00%
PARK STATION CHARGES	$225,831	$234,772	$200,000	$220,000	10.00%
RECREATION HARRIS HILL	$59,194	$65,283	$60,000	$60,000	0.00%
FAIRGROUNDS	$65,217	$64,619	$55,000	$50,000	-9.09%
Total DEPARTMENTAL INCOME	$9,973,653	$10,117,939	$14,136,734	$14,439,730	2.14%
MISCELLANEOUS LOCAL SOURCES					
OTB DISTRIBUTED EARNINGS	$1,633	$2,013	$1,500	-	-100.00%
GAMING DISTRIBUTED EARNINGS	$1,122,683	$953,551	$900,000	$950,000	5.56%
UNCLASSIFIED REVENU	$2,815,870	$3,196,883	$3,173,821	$3,171,595	-0.07%
OTHER LOCAL GOVERNMENTS	$1,081,665	$804,292	$924,981	$1,612,424	74.32%
SHARED SERVICES REVENUE	$269,745	$422,649	$308,000	$506,514	64.45%
REFUND OF PRIOR YEARS EXP	$30,500	-	-	-	-

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DONATIONS	$68,541	$67,734	$71,000	$58,910	-17.03%
OPIOID SETTLEMENT FUNDS	$706,674	$640,909	$521,000	$568,492	9.12%
Total MISCELLANEOUS LOCAL SOURCES	$6,097,310	$6,088,030	$5,900,302	$6,867,935	16.40%
INTERGOVERNMENTAL CHARGES					
MUNICIPAL CHARGEBACKS	$112,524	$150,465	$169,100	$235,800	39.44%
GENERAL SERVICES OTHER GV	$251	$269	$250	$250	0.00%
FILING FEES	$1,730	$1,640	$1,800	$1,500	-16.67%
GIS REVENUE	$3,400	$1,650	$1,500	$1,500	0.00%
BUILDING DEPT OTHER GOVT	$366,995	$361,057	$301,000	$309,000	2.66%
COMMUNITY COLLEGE CHGBACK	$3,667,614	$3,663,225	$3,680,000	$3,680,000	0.00%
DATA PROCESSING CHARGES	$600,829	$847,121	$883,741	$1,123,711	27.15%
JAIL SERVICES OTHER GOVT	$162,584	$129,387	$135,000	$125,000	-7.41%
Total INTERGOVERNMENTAL CHARGES	$4,915,927	$5,154,814	$5,172,391	$5,476,761	5.88%
USE OF MONEY AND PROP					
LEASE PAYMENTS COLLECTED	$1,455,631	$1,464,550	-	-	-
INTEREST & EARNINGS	$2,866,810	$4,440,766	$3,400,000	$3,500,000	2.94%
SALE OF GAS & OIL	$73	$43	$75	$75	0.00%
RENTAL OF REAL PROPERTY	$49,990	$23,743	$12,000	$12,000	0.00%
RENTAL OF PROP OTHER GOVT	$10,390	$15,238	$19,326	$19,326	0.00%
Total USE OF MONEY AND PROP	$4,382,894	$5,944,341	$3,431,401	$3,531,401	2.91%
LICENSES AND PERMITS					
PERMITS (SPECIFY)	$24,474	$16,503	$25,000	$18,115	-27.54%
Total LICENSES AND PERMITS	$24,474	$16,503	$25,000	$18,115	-27.54%
FINES & FORFEITURES					
FINES AND FORFEITED BAIL	$106	-	-	-	-
FORFEITURE OF CRIME PROCEEDS, RESTRICTED	$24,888	$82,379	$10,000	$10,000	0.00%
STOP DWI FINES	$121,436	$120,410	$118,500	$113,200	-4.47%
Total FINES & FORFEITURES	$146,430	$202,789	$128,500	$123,200	-4.12%
SALE OF PROPERTY & COMPENSATION FOR LOSS					
SALE OF REAL PROPERTY	-	$65,200	-	-	-
SALE OF EQUIPMENT	$24,749	$99,656	$40,000	$40,000	0.00%
COMPENSATION FOR LOSS	$977,060	$812,788	$812,787	$725,000	-10.80%
RECYCLABLE REV/SCRAP	$2,553	$5,990	$5,000	$5,000	0.00%
Total SALE OF PROPERTY & COMPENSATION FOR LOSS	$1,004,361	$983,634	$857,787	$770,000	-10.23%
INTERFUND REVENUES					
UNUSED CAPITAL FUND AUTH	-	-	$300,000	$300,000	0.00%
Total INTERFUND REVENUES	-	-	$300,000	$300,000	0.00%
STATE AID					
SA STATE AID - OTHER	$1,089,722	$332,987	$601,345	$621,765	3.40%
SA DIST ATTORNEY SALARY	$72,189	$72,189	$72,189	$72,189	0.00%
SA DIST ATTORNEY GRANTS	$47,911	$714,774	$1,021,886	$852,574	-16.57%

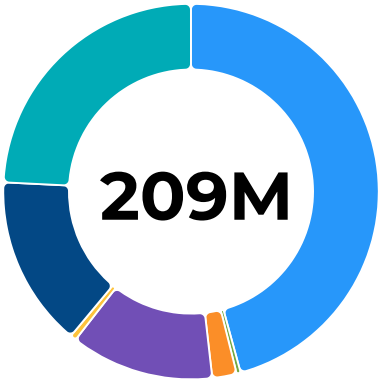
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
SA STATE GRANTS	$2,006,119	$2,459,923	$2,251,161	$2,238,202	-0.58%
SA ILS FUND	$1,539,743	$1,393,583	$1,985,871	$1,751,546	-11.80%
SA SOCIAL SERVICES ADMIN	$1,382,244	$1,454,190	$1,814,322	$2,103,155	15.92%
SA COURT EXPENSE REIMB	$172,901	$128,197	$150,000	$129,596	-13.60%
SA OTHER TRANSPORTATION	-	-	$500,000	$250,000	-50.00%
SA BUS OTHER MASS TRANS	$1,747,106	$1,908,059	$1,400,000	$2,000,000	42.86%
SA TRANSIT NON CONTRACT	$1,167,504	$1,167,504	$1,167,504	$1,167,504	0.00%
SA VETERAN SVC AGENCIES	$25,000	$25,000	$25,000	$25,000	0.00%
SA MEDICAL ASSISTANCE	-$23,229	-$103,269	-$50,663	-$98,314	94.05%
SA PUBLIC DEFENDER GRANTS	$14,088	$14,088	-	$14,088	-
SA PREVENTIVE/DSS	$1,052,669	$1,180,251	$1,753,183	$1,344,144	-23.33%
SA PROBATION SERVICES	$302,571	$302,571	$302,571	$302,571	0.00%
SA PROB/ALT TO INCARCERAT	$96,550	$107,736	$98,192	$23,192	-76.38%
SA PUBLIC HEALTH	$1,031,262	$1,274,040	$2,717,672	$2,103,750	-22.59%
SA STATE REINVESTMENT	$3,148,595	$2,892,622	$3,590,695	$3,764,491	4.84%
SA EARLY INTERVENTION	$185,667	$181,803	$198,450	$198,449	0.00%
SA PRE-SCHOOL	$1,287,857	$1,565,103	$1,475,490	$1,417,495	-3.93%
SA AID TO DEPEND. CHILD.	$6,106	$1,429	$653	$1,183	81.16%
SA FOOD STAMP ADMIN.	$8,361	$3,267	-	-	-
SA FOSTER CARE/ADOPTION	$1,528,938	$1,658,381	$1,798,828	$1,841,692	2.38%
SA DETENTION	$72,950	$81,987	$125,000	$118,365	-5.31%
SA SAFETY NET	$1,855,638	$1,633,054	$2,371,948	$1,175,261	-50.45%
SA DAY CARE	$609,861	$1,737,769	$650,000	$2,982,999	358.92%
SA FAMILY CHILD BLK GRANT	$1,273,838	$1,210,146	$1,205,088	$1,149,639	-4.60%
SA TITLE XX RECIPIENTS	$1,051,365	$2,101,066	$2,250,000	$2,906,469	29.18%
SA PROGRAMS FOR AGING	$1,184,645	$1,386,693	$1,342,402	$1,621,823	20.82%
SA YOUTH PROGRAMS	$105,778	$188,005	$164,246	$197,954	20.52%
SA MH OMRDD	$56,963	$120,355	$117,331	$120,665	2.84%
SA MH OASAS	$1,268,777	$1,259,576	$1,267,718	$1,326,725	4.65%
Total STATE AID	$25,369,690	$28,453,079	$32,368,082	$33,724,172	4.19%
FEDERAL AID					
FA FEDERAL GRANTS	$3,316,674	$5,314,861	$5,253,404	$1,328,414	-74.71%
FA HOMELAND SECURITY GRNT	$140,251	$138,300	$180,286	$96,525	-46.46%
FA GENERAL GOVT AID	$2,447,061	$2,119,029	$2,975,000	$2,750,000	-7.56%
FA EMPLOYMENT AND SUPPORT SERVICES	-	-$5,828	-	-	-
FA BODY ARMOR	$3,472	$7,224	$10,000	$11,900	19.00%
FA MENTAL HEALTH/FSS	$47,941	$79,891	$188,400	$149,200	-20.81%
FA W I C PROGRAM	$622,351	$379,877	$726,300	$726,300	0.00%
FA IMMUNIZATIONS	-	-	$41,523	$41,523	0.00%
FA LEAD POISONING	$179,186	$16,022	$333,500	$333,500	0.00%
FA MEDICAL ASSISTANCE	$23,498	$29,260	-$27,502	$10,249	-137.27%
FA TEMPORARY ASSISTANCE	$3,530,039	$3,878,634	$4,097,930	$3,506,158	-14.44%
FA SOCIAL SERVICES ADM	$2,682,827	$3,069,990	$2,964,006	$3,865,388	30.41%
FA FOOD STAMP PROGRAM ADM	$1,720,107	$1,784,073	$2,028,634	$1,912,444	-5.73%
FA FLEXIBLE FUND FAM SVCS	$3,708,636	$3,153,408	$3,642,283	$3,615,161	-0.74%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
FA CHILD CARE	$2,582,621	$2,726,415	$2,773,218	$2,555,133	-7.86%
FA HOME ENERGY ASSISTANCE	$367,773	$326,882	$352,019	$397,279	12.86%
FA ALL DAY CARE	$3,168,002	$3,582,983	$4,378,121	$3,232,729	-26.16%
FA TITLE XX SERVICES	$1,488,024	$1,619,419	$1,610,382	$1,455,846	-9.60%
FA PROGRAMS FOR AGING	$630,288	$518,661	$483,782	$441,012	-8.84%
Total FEDERAL AID	$26,658,750	$28,739,100	$32,011,286	$26,428,761	-17.44%
INTERFUND TRANSFERS					
APPROP. FUND BALANCE	-	-	$8,503,614	$4,967,043	-41.59%
Total INTERFUND TRANSFERS	-	-	$8,503,614	$4,967,043	-41.59%
NON DEPARTMENTAL REVENUE					
RESTATEMENT OF PRIOR YEAR BALANCE	-$1,025,495	-	-	-	-
Total NON DEPARTMENTAL REVENUE	-$1,025,495	-	-	-	-
Total Revenues	**$181,742,576**	**$190,656,508**	**$213,750,793**	**$208,893,113**	**-2.27%**

Expenditures by Object Summary



FY26 Expenditures by Object Summary



CONTRACTUAL	**$95,536,023**	45.73%
DEBT INTEREST	**$751,288**	0.36%
DEBT PRINCIPAL	**$4,374,705**	2.09%
EMPLOYEE BENEFITS	**$25,790,424**	12.35%
EQUIPMENT	**$1,062,931**	0.51%
INTERFUND TRANSFERS	**$30,804,846**	14.75%
PAYROLL	**$50,572,896**	24.21%

Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL					
PAYROLL/REGULAR	$36,034,065	$37,304,488	$45,403,364	$46,984,551	3.48%
PAYROLL/HOLIDAY	$1,667,904	$1,768,212	$384,950	$406,000	5.47%
PAYROLL/OVERTIME	$1,808,766	$1,697,738	$1,183,650	$1,763,750	49.01%
PAYROLL/INSURANCE BUYBACK	$88,781	$89,500	$82,000	$76,500	-6.71%
PAYROLL/COMP TIME	$431,850	$499,025	$512,800	$327,375	-36.16%
PAYROLL/SUMMER/SEASONAL HELP	$822,709	$927,902	$1,492,476	$1,177,557	-21.10%
PAYROLL/STIPEND	$156,928	$352,741	$167,740	$249,400	48.68%
PAYROLL/OUT OF TITLE	$18,971	$25,979	$25,450	$26,950	5.89%
PAYROLL/SHFT DIFFERENTIAL	$62,581	$68,455	$74,250	$77,750	4.71%
PAYROLL/SUMMER/SEASONAL HELP OT	$161	-	-	-	-
PAYROLL/EDUC STIPEND	$1,558	-	$302,800	$2,800	-99.08%
PAYROLL/BREAKAGE	-	-	-	-$519,737	-
Total PAYROLL	$41,094,273	$42,734,041	$49,629,480	$50,572,896	1.90%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$1,164,504	$842,684	$1,298,283	$1,062,931	-18.13%
Total EQUIPMENT	$1,164,504	$842,684	$1,298,283	$1,062,931	-18.13%
CONTRACTUAL					
PRINTING	$90,407	$136,204	$157,880	$165,110	4.58%
TELEPHONE	$171,660	$154,895	$183,785	$168,395	-8.37%
SUPPLIES	$313,475	$316,919	$504,178	$569,478	12.95%
TRAVEL EMPLOYEE	$311,339	$304,409	$459,308	$403,761	-12.09%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REPAIRS & MAINTENANCE	$649,772	$466,261	$849,720	$949,979	11.80%
POSTAGE	$172,748	$194,631	$203,194	$201,705	-0.73%
BOOKS, MAGAZINES, PUBLIC	$87,190	$83,508	$103,560	$104,219	0.64%
GASOLINE, FUEL & OIL	$195,007	$198,971	$262,900	$236,250	-10.14%
INSURANCE, LIABILITY	$571,227	$716,566	$760,652	$842,145	10.71%
RENT/LEASE	$240,594	$301,277	$709,217	$803,068	13.23%
MEMBERSHIP DUES	$58,406	$59,998	$78,490	$67,262	-14.31%
ADVERTISING	$83,830	$47,226	$76,490	$68,900	-9.92%
INTERNET & TELEVISION	$21,369	$24,259	$25,080	$22,616	-9.82%
REPAIRS ON LEASED VEHICLES & EQUIPMENT	$2,994	$6,032	$18,400	$17,200	-6.52%
LEGAL & ACCOUNTING	$424,255	$534,019	$629,709	$626,043	-0.58%
CONTRACTS	$16,353,620	$19,628,138	$23,027,051	$19,576,110	-14.99%
EDUCATION EMPLOYEE	$97,758	$160,073	$246,895	$234,490	-5.02%
MED,DRGS, HLTH RL - NON	$3,179	$7,931	$8,990	$20,240	125.14%
SOFTWARE LICENSES	$333,137	$330,220	$415,573	$464,803	11.85%
TRAVEL NON EMPLOYEE	$24,247	$18,499	$26,350	$23,050	-12.52%
EXTRADITION	$24,112	$15,731	$35,000	$30,000	-14.29%
INVESTIGATIONS	$34,030	$18,636	$73,000	$83,000	13.70%
RECORDS MANAGEMENT	$17,114	$23,635	$26,590	$25,500	-4.10%
WITNESS FEES	-	$9,340	$20,000	$20,000	0.00%
BUILDING PROJECTS	$1,143,190	$717,547	$221,300	$268,000	21.10%
MISCELLANEOUS	$410	$731	$2,000	$1,000	-50.00%
COMPUTER SUPPLIES	$23,238	$9,049	$14,981	$13,633	-9.00%
PHOTOGRAPHY EXPENSES	-	-	$1,500	$500	-66.67%
SERVICES FROM COUNTY DPTS	$405,139	$702,342	$627,029	$895,957	42.89%
GRIEVANCE EXPENSES	-	$5,000	$28,000	$28,000	0.00%
EXAM EXPENSES	$1,200	$400	$3,500	$3,500	0.00%
BUILDING/CLEANING SVCS	$86,909	$95,639	$102,600	$91,600	-10.72%
ALARM EXPENSE	$10,131	$11,333	$15,500	$11,975	-22.74%
EXTERMINATING	$7,420	$7,370	$10,870	$9,700	-10.76%
SERVICES/OUTSIDE CONSULT	$135,669	$353,689	$663,144	$392,694	-40.78%
TIRES	$25,719	$33,368	$40,000	$40,000	0.00%
TOOL ALLOWANCE	$3,586	$3,687	$4,050	$4,050	0.00%
REFUSE & WASTE REMOVAL	$10,933	$10,669	$15,800	$13,660	-13.54%
LICENSE, FEES, PERMITS	$7,651	$2,243	$10,040	$9,040	-9.96%
ASBESTOS REMOVAL	$2,243	$3,846	$10,000	$7,500	-25.00%
UNIFORMS, CLOTHING, SHOES	$147,870	$98,724	$166,415	$170,430	2.41%
PRIVATE HUMAN SERVICE	$3,500	$3,500	$3,500	$3,500	0.00%
TOURISM AND ARTS	-	-	$350,000	-	-100.00%
AMBULANCE SERVICES	$76,515	$56,122	$86,000	$85,000	-1.16%
PAYMENT OF TAXES	$6,179	$3,141	-	-	-
DAM MAINTENANCE	$12,001	$14,513	$22,000	$15,000	-31.82%
CSH RECPTS ASSESS & OTHER	$11,657	$8,823	$13,200	$13,200	0.00%
RADIO, ANTENNA, TELECOMM	$2,800	$854	$5,350	$5,600	4.67%
EDUCATION NON EMPLOYEE	$3,228	$1,563	$8,415	$7,727	-8.18%

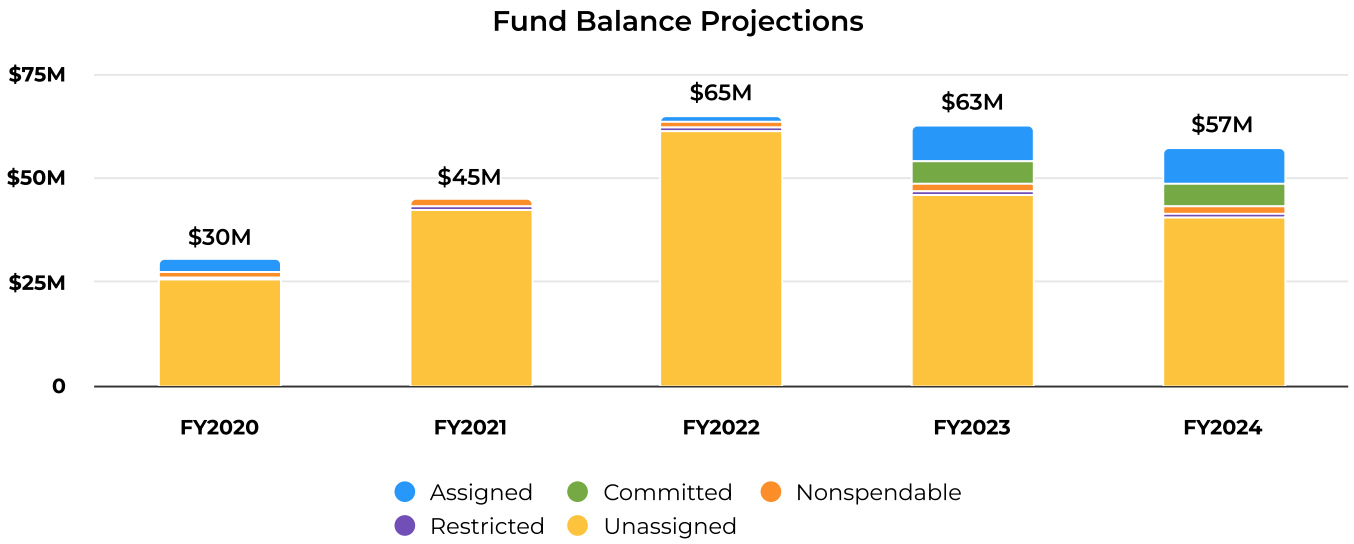
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
RECIPIENT EXPENDITURES	$83,484	$89,460	$121,100	$89,300	-26.26%
TELEPHONE/CELLULAR	$95,964	$87,423	$134,747	$116,115	-13.83%
MAINTENANCE/PRINT MGT SVCS	$20,400	$27,442	$39,054	$44,550	14.07%
IT HARDWARE MAINTENANCE	$151,307	$142,505	$155,538	$138,848	-10.73%
UTILITIES/ELECTRIC	$384,860	$533,756	$597,910	$602,950	0.84%
IT SOFTWARE MAINTENANCE	$1,223,529	$1,173,925	$1,480,658	$1,673,939	13.05%
UTILITIES/GAS	$196,458	$200,817	$271,000	$271,000	0.00%
UTILITIES/WATER	$69,833	$60,283	$77,082	$67,232	-12.78%
UTILITIES/SEWER	$34,974	$42,757	$50,328	$58,328	15.90%
UTILITIES/PROPANE	$33,908	$33,202	$48,200	$40,200	-16.60%
UTILITIES/OTHER	$1,488	$903	$1,800	$1,200	-33.33%
MAINTENANCE/EQUIPMENT	$3,323	$5,406	$5,000	$5,000	0.00%
MAINTENANCE/BUILDING	$297,587	$295,067	$450,000	$390,000	-13.33%
MAINTENTANCE/CONTRACTS	$66,163	$75,798	$94,530	$84,219	-10.91%
MEDICAL/PHYSICALS	$15,384	$10,918	$26,924	$27,597	2.50%
TRANSIT NON CONTR PYMTS	$1,167,504	$1,167,504	$1,167,504	$1,167,504	0.00%
HISTORICAL SOCIETY	$5,000	$5,000	$5,000	$5,000	0.00%
DISTRIBUTION OF ROOMS TAX	$626,239	$554,659	$625,000	$625,000	0.00%
JOHN W. JONES MUSEUM	-	-	$350,000	-	-100.00%
607 UNITY UNLIMITED	-	$2,500	$2,500	$2,500	0.00%
STCRP&DB	$85,650	$85,650	$85,650	$170,000	98.48%
CASELLA/COMMUNITY DEVELOPMENT/CO EXEC	$49,500	$30,000	$75,000	$75,000	0.00%
CASELLA/COMMUNITY DEVELOPMENT/LEGISLATURE	$94,786	$68,666	$75,000	$75,000	0.00%
SOIL AND WATER	$177,297	$225,000	$232,500	$247,000	6.24%
ENVIRONMENTAL MANAGEMENT	$79,350	$66,945	$66,945	$66,945	0.00%
STORM WATER	$93,000	-	-	-	-
NETWORK	$60,056	$59,688	$66,442	$61,668	-7.19%
TELEPHONE/DATA COMMUNIC	$43,524	$40,090	$49,891	$46,627	-6.54%
IT MAINTENANCE	$200	$400	$650	$717	10.31%
STATE CHARGEBACKS	$364,064	$480,982	$312,000	$262,500	-15.87%
SECURITY	$240,681	$247,160	$253,250	$264,792	4.56%
EMPLOYEE RECOGNITION	$2,504	$3,269	$3,500	$3,500	0.00%
BLDG/CLNG - COYNE TEXTILE	$7,729	$8,322	$9,000	$10,244	13.82%
BLDG/CLNG - JANITORIAL	$222,842	$238,470	$300,000	$285,000	-5.00%
CARPET REPLACEMENT	$5,440	$49,991	$50,000	$50,000	0.00%
AMMUNITION & FIREARMS	$36,790	$35,295	$45,000	$46,970	4.38%
INMATE EXPENSE	$509	$587	$2,000	$1,600	-20.00%
FOOD EXPENSES	$770,824	$701,467	$830,146	$809,316	-2.51%
BOARD MEETING EXPENSE	$950	$850	$1,500	$1,500	0.00%
AUTOPSIES	$213,437	$158,575	$191,544	$203,856	6.43%
MENTAL HEALTH AWARENESS	$6,466	$3,592	$8,310	$8,531	2.66%
NOTICE AND SERVICE	$11,416	$8,552	$14,075	$9,525	-32.33%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
RECIPIENT TRANSPORTATION	$482,808	$533,577	$500,000	$552,500	10.50%
RECRUITMENT & RETENTION	$6,555	$7,587	$16,200	$8,800	-45.68%
SENIOR GAMES EXPENSES	$18,237	$18,253	$20,000	$25,000	25.00%
SUPPLIES/CENT STR REVOLVE	-$503	-	$900	$900	0.00%
SUPPLIES/INVENTORY STOCKPILE	-	$4,355	$5,000	$3,000	-40.00%
TELEPHONE/PAGER & BEEPER	$713	$674	$6,432	$6,384	-0.75%
INMATE EXPENSE/CLOTHING	$330	$6,605	$10,000	$5,000	-50.00%
INMATE EXPENSE/BEDDING	$16,442	$11,912	$7,500	$7,500	0.00%
INMATE EXPENSE/SUPPLIES	$4,407	$750	$5,000	$5,000	0.00%
MEDICAL/HOSP & DOCTORS	$263,714	$188,629	$209,140	$206,640	-1.20%
MEDICAL/DRUGS	$143,993	$121,231	$198,215	$191,993	-3.14%
MEDICAL/OTHER	$35,071	$76,925	$86,925	$89,340	2.78%
SUPPLIES/CONCESSION	$1,012	$1,825	$5,000	$5,000	0.00%
SUPPLIES/RECREATIONAL	$25,391	$22,920	$27,200	$31,300	15.07%
SUPPLIES/CLEANING	$7,262	$6,450	$9,500	$9,500	0.00%
AGRICULTURAL SOCIETY	$25,000	$25,000	$25,000	$25,000	0.00%
CELL PHONE/REVOLVING	-	-	$396	$384	-3.03%
TELEPHONE/REVOLVING	-	-	-	-	-
TELEPHONE/OUTSIDE AGENCIES	$1,034	$908	$1,200	$1,200	0.00%
POSTAL FEES	$2,674	$2,647	$3,250	$3,500	7.69%
POSTAGE/REVOLVING	-$7,882	$33,779	$60,000	$60,000	0.00%
POSTAGE/OUTSIDE AGENCIES	$25,641	$24,202	$30,000	$30,000	0.00%
BOOKS, MAGAZINES, PUBLICATIONS/ REVOLVING	-	-	-	-	-
PROB/CONTRACT/PROJ BAIL	$91,686	$93,643	$98,192	-	-100.00%
PROB/ELECTRONIC MONITORNG	$13,233	$16,162	$22,800	$22,800	0.00%
CONTRACTS, COLA	-	-	-	$293,123	-
MH/OASAS CONTRACTS	$1,886,145	$1,892,608	$1,780,842	$1,886,958	5.96%
MH/OMH/CONTRACTS	$3,008,642	$3,432,090	$3,631,926	$3,877,173	6.75%
MH/OMRDD CONTRACTS	$245,656	$248,737	$248,737	$251,012	0.91%
CONTRACTS/OMH/JAIL PSYCH	$591,058	$947,809	$1,412,000	$642,209	-54.52%
REC EXP/RIV	$14,251	$17,560	$17,560	$18,027	2.66%
REC EXP/TEMP ASSISTANCE	$3,501,865	$3,761,374	$4,150,000	$3,500,000	-15.66%
REC EXP/SAFETY NET	$6,791,436	$6,075,003	$8,200,000	$4,600,000	-43.90%
REC EXP/DAY CARE	$3,490,852	$4,838,142	$4,900,000	$5,945,000	21.33%
REC EXP/MEDICAID TO STATE	$18,428,618	$20,787,408	$20,551,063	$20,748,364	0.96%
REC EXP/MEDICAID OTHER	$2,053,810	$3,206,235	$2,344,532	$3,300,000	40.75%
REC EXP/HEAP	$76,362	$72,981	$100,000	$76,500	-23.50%
DSS/65% 35% SCH G PREV	$2,272,326	$1,735,733	$2,688,777	$1,932,254	-28.14%
REC EXP/INDEPENDENT LIVNG	$927	-	$1,000	$500	-50.00%
REC EXP/PREVENTIVE SVCS	$90,284	$67,711	$125,000	$412,000	229.60%
REC EXP/ADMIN EXPENSES	$5,403	$6,569	$10,000	$5,000	-50.00%
REC EXP/GLOVE HS GROUP	$29,535	$460	$30,000	-	-100.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REC EXP/FAMILY FOSTER CRE	$435,858	$339,112	$500,000	$400,000	-20.00%
REC EXP/INST OUT OF CNTY	$610,902	$243,850	$650,000	$400,000	-38.46%
REC EXP/TUITION	$170,610	$58,822	$200,000	$100,000	-50.00%
REC EXP/HANDICAPPED	$604,472	$566,986	$600,000	$600,000	0.00%
REC EXP/ADOPTIONS	$4,576,409	$5,307,292	$5,325,000	$5,370,100	0.85%
REC EXP/TRANSPORTATION	$11,175	$13,286	$20,000	$10,000	-50.00%
REC EXP/RESPITE CARE	$5,951	$6,166	$10,000	$6,500	-35.00%
REC EXP/EMERGENCY CARE	-	-	$1,000	$500	-50.00%
REC EXP/DFY INSTITUTIONS	$202,352	$227,800	$300,000	$300,000	0.00%
REC EXP/DETENTION	$151,641	$198,345	$310,730	$315,000	1.37%
REC EXP/CLOTHING	-	-	$500	$200	-60.00%
REC EXP/OTHER	$7,167	$9,099	$20,000	$10,000	-50.00%
REC EXP/THERAPUTIC FOS HM	$62,610	$38,836	$100,000	$50,000	-50.00%
REC EXP/OUT OF COUNTY PLACEMENTS/RAISE THE AGE	$83,694	$98,223	$100,000	$100,000	0.00%
REC EXP/DETENTION/RAISE THE AGE	$9,046	$28,554	$55,000	$65,000	18.18%
EARLY INTERVENTION	$301,918	$300,184	$305,000	$328,000	7.54%
PRE SCHOOL	$2,573,809	$2,652,669	$2,725,000	$2,775,000	1.83%
REC EXP/EARLY INTERVENTION ESCROW	$1,000	$750	$1,000	$1,000	0.00%
MISCELLANEOUS/STORM RECOVERY	-	$4,004	-	-	-
MED,DRGS, HLTH RL-NON	-	$274	-	-	-
EDUCATION/EMPLOYEE	-	-	-	$500	-
Total CONTRACTUAL	$82,905,675	$91,307,117	$102,466,000	$95,536,023	-6.76%
DEBT PRINCIPAL					
DEBT PRINCIPAL	$6,168,005	$5,911,438	$4,088,284	$4,374,705	7.01%
Total DEBT PRINCIPAL	$6,168,005	$5,911,438	$4,088,284	$4,374,705	7.01%
DEBT INTEREST					
DEBT INTEREST	$746,645	$780,485	$747,954	$751,288	0.45%
Total DEBT INTEREST	$746,645	$780,485	$747,954	$751,288	0.45%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$3,050,332	$3,132,767	$3,697,394	$3,767,486	1.90%
STATE RETIREMENT	$4,800,300	$5,824,976	$7,135,755	$7,871,110	10.31%
HSP,MED,DENT,DRUGS,VISION	$11,983,614	$10,897,513	$13,064,617	$13,451,828	2.96%
UNEMPLOYMENT INS BENEFITS	$6,115	$68,916	$90,000	$50,000	-44.44%
WORKERS COMPENSATION	$819,077	$1,232,412	$800,000	$650,000	-18.75%
Total EMPLOYEE BENEFITS	$20,659,438	$21,156,585	$24,787,766	$25,790,424	4.04%
INTERFUND TRANSFERS					
DISB OF PILOT PAYMENTS	$1,866,994	$1,277,681	$1,160,000	$1,090,000	-6.03%
TRANSFER FROM GENERAL FND	$6,585,996	$7,713,751	$8,195,643	$8,631,351	5.32%
TRANSFER TO CAP PROJECTS	$1,593,290	$4,184,505	-	-	-
DIST OF SALES TAX	$18,867,840	$18,694,626	$19,920,664	$20,042,067	0.61%
TRANSFER TO HIGHWAY	$2,000,000	-	-	-	-

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
TRANSFER TO NURSING FACILITY	$1,537,722	$1,334,634	$1,446,720	$936,428	-35.27%
BUDGETARY PROVISION - ASSET FORFEITURE	-	-	$10,000	$30,000	200.00%
DIST OF AUC TAX	-	-	-	$75,000	-
Total INTERFUND TRANSFERS	$32,451,842	$33,205,196	$30,733,027	$30,804,846	0.23%
Total Expenditures	**$185,190,382**	**$195,937,547**	**$213,750,793**	**$208,893,113**	**-2.27%**

Fund Balance

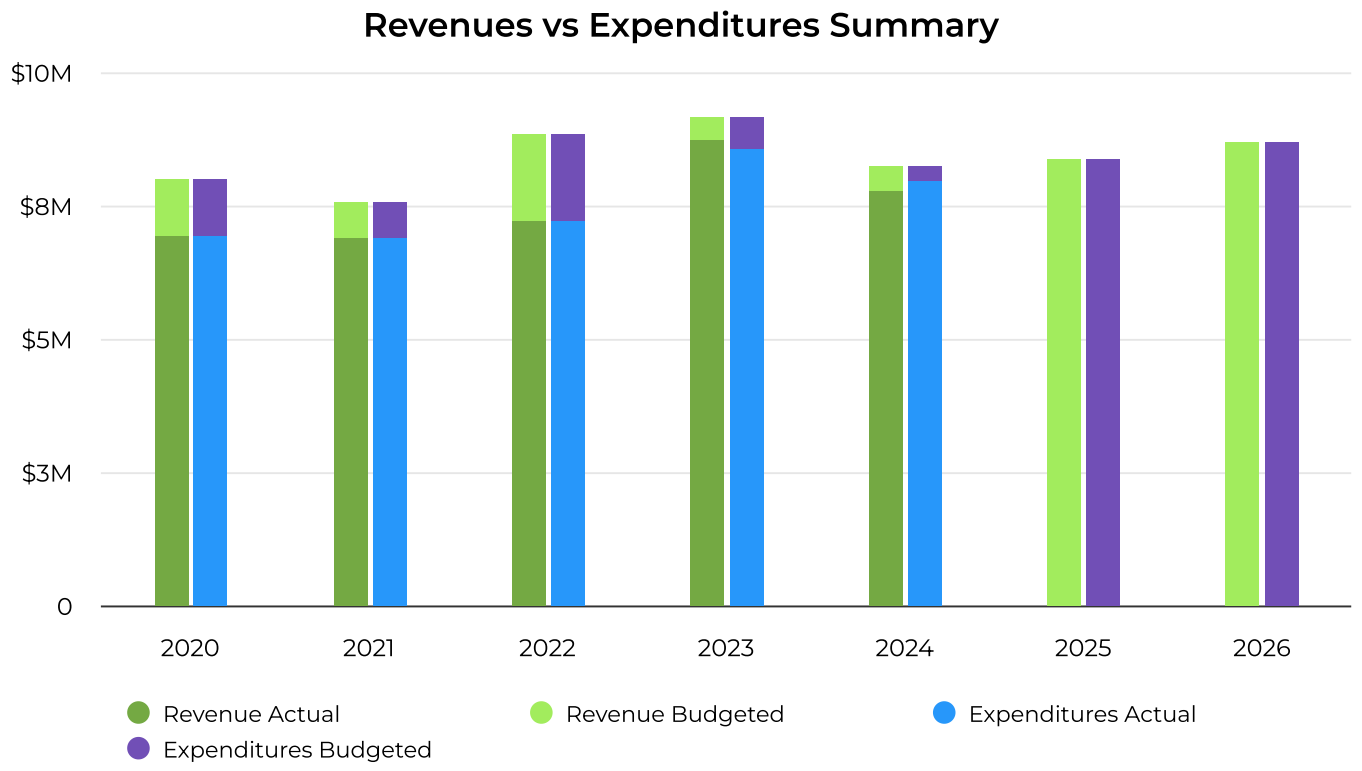


Financial Summary

Fund Balance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 vs. FY 2024 ($ Change)
Unassigned	$25,565,116	$42,354,348	$61,375,834	$45,970,326	$40,461,084	-$5,509,242
Assigned	$2,828,274	-	$1,588,542	$8,704,371	$8,607,226	-$97,145
Committed	$27,277	$21,110	$18,801	$5,517,364	$5,523,094	$5,730
Restricted	$396,802	$712,994	$851,030	$941,824	$1,029,400	$87,576
Nonspendable	$1,518,462	$1,798,041	$1,223,761	$1,565,643	$1,736,946	$171,303
Total Fund Balance	**$30,335,931**	**$44,886,493**	**$65,057,968**	**$62,699,528**	**$57,357,750**	**-$5,341,778**

(D) COUNTY ROAD

Summary



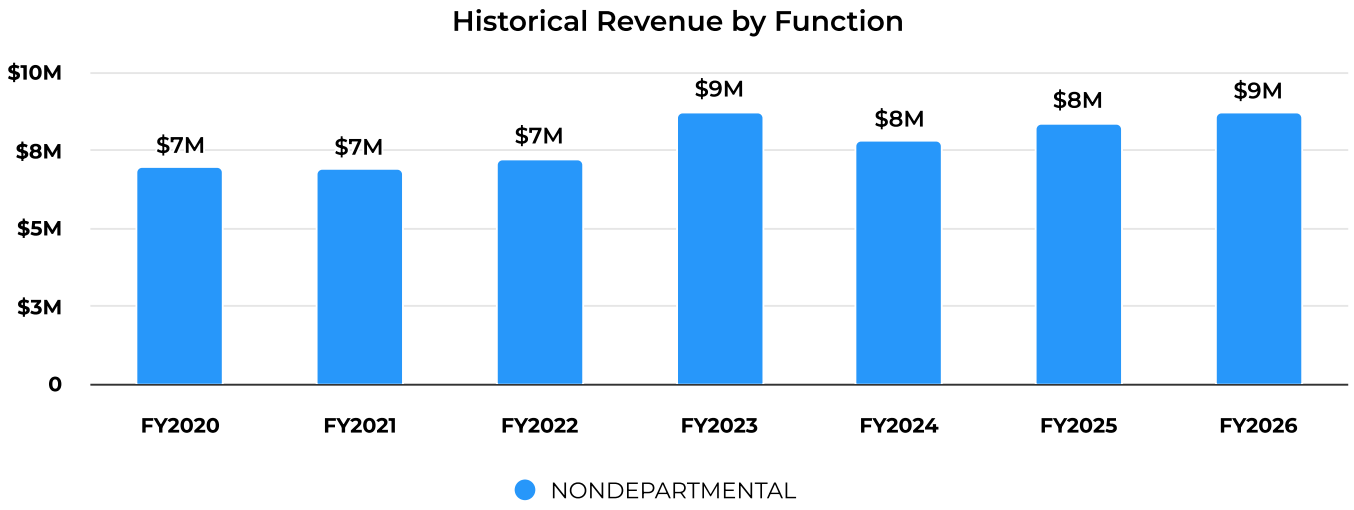
Comprehensive Fund Summary

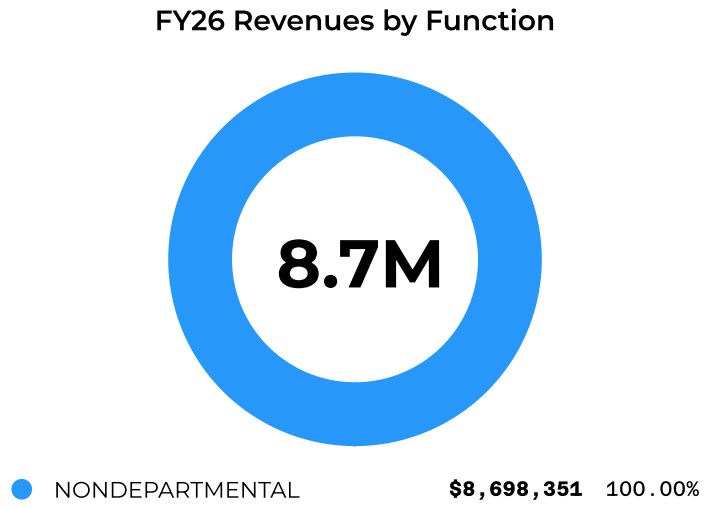
Comprehensive Fund Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Revenues					
MISCELLANEOUS LOCAL SOURCES	$136,612	$57,675	$165,463	$60,000	-63.74%
SALE OF PROPERTY & COMPENSATION FOR LOSS	$9,705	$3,944	$7,000	$7,000	0.00%
INTERFUND REVENUES	$8,585,996	$7,713,751	$8,195,643	$8,631,351	5.32%
Total Revenues	**$8,732,313**	**$7,775,369**	**$8,368,106**	**$8,698,351**	**3.95%**
Expenditures					
PAYROLL	$3,077,142	$3,169,311	$3,126,989	$3,194,776	2.17%
EQUIPMENT	-	$5,924	$13,200	-	-100.00%
CONTRACTUAL	$4,000,327	$2,395,969	$2,623,143	$2,833,608	8.02%
DEBT PRINCIPAL	$9,720	$9,993	-	-	-
DEBT INTEREST	$477	$203	-	-	-
EMPLOYEE BENEFITS	$1,468,168	$1,470,449	$1,704,774	$1,769,967	3.82%
INTERFUND TRANSFERS	-	$900,000	$900,000	$900,000	0.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total Expenditures	**$8,555,833**	**$7,951,849**	**$8,368,106**	**$8,698,351**	**3.95%**
Total Revenues Less Expenditures	**$176,480**	**-$176,480**	-	-	-

Revenues by Function

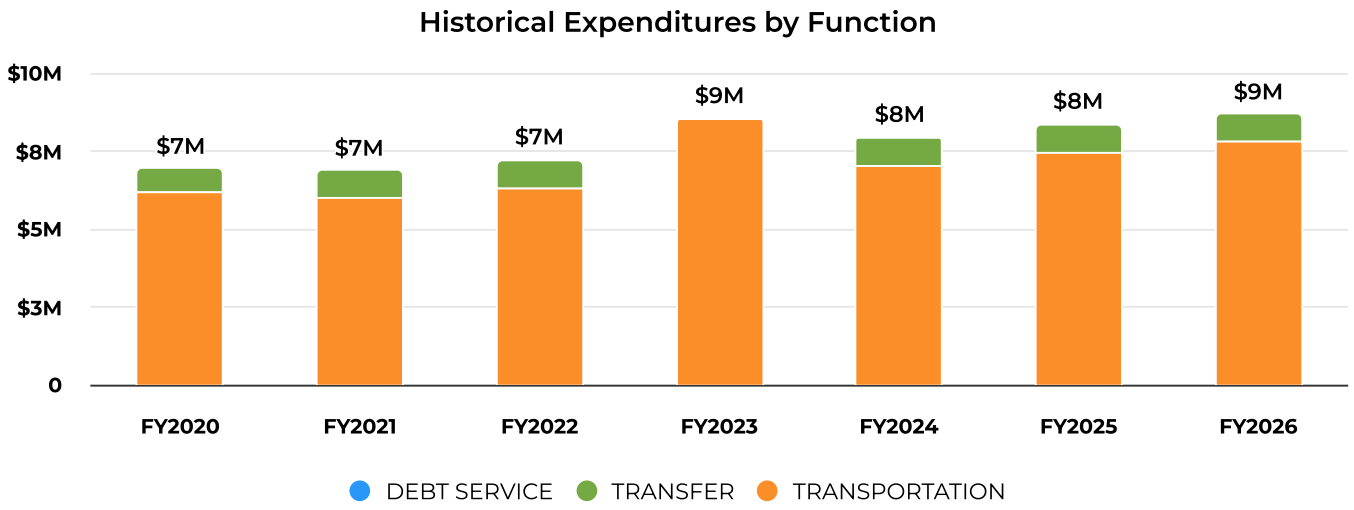


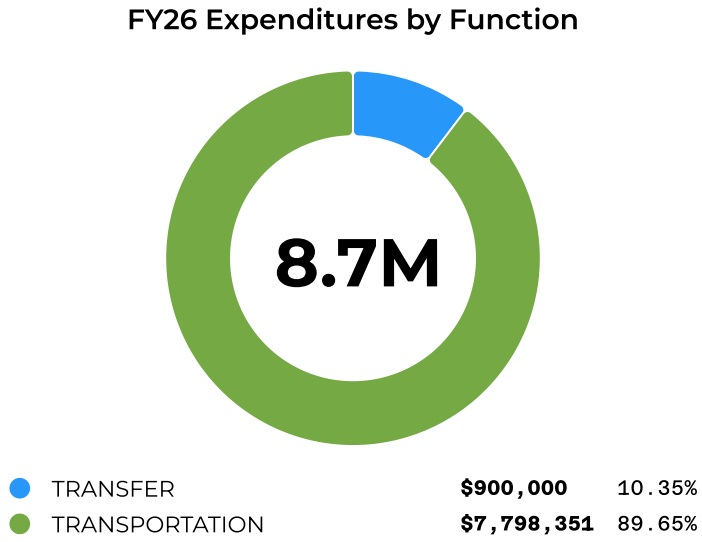


Revenues by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NONDEPARTMENTAL	$8,732,313	$7,775,369	$8,368,106	$8,698,351	3.95%
Total Revenues	**$8,732,313**	**$7,775,369**	**$8,368,106**	**$8,698,351**	**3.95%**

Expenditures by Function

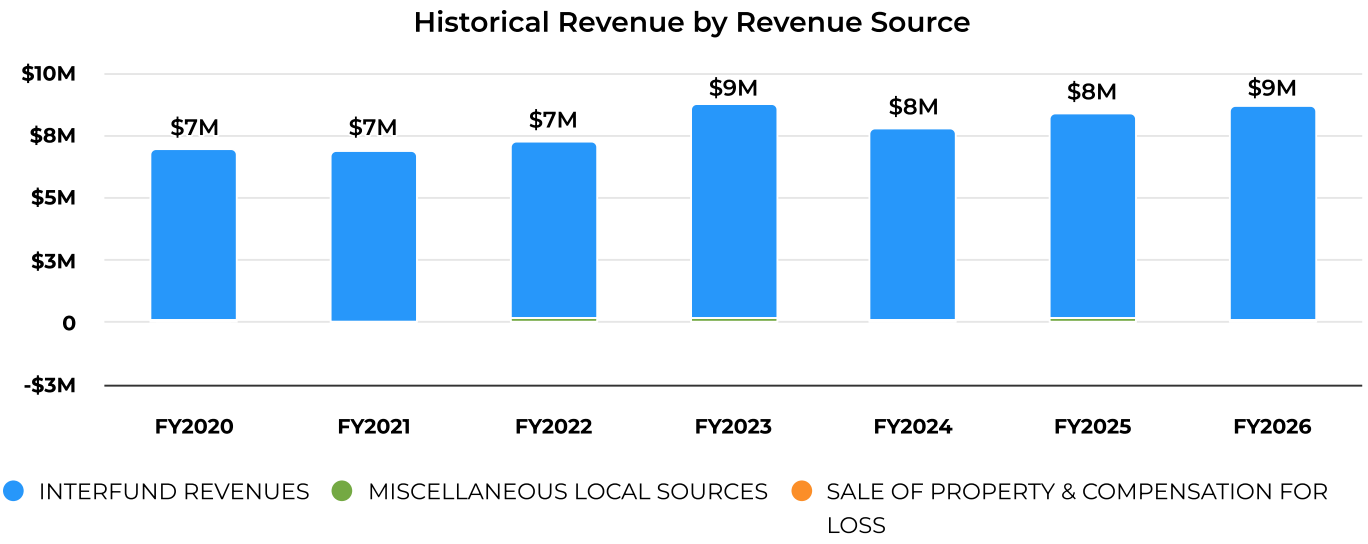


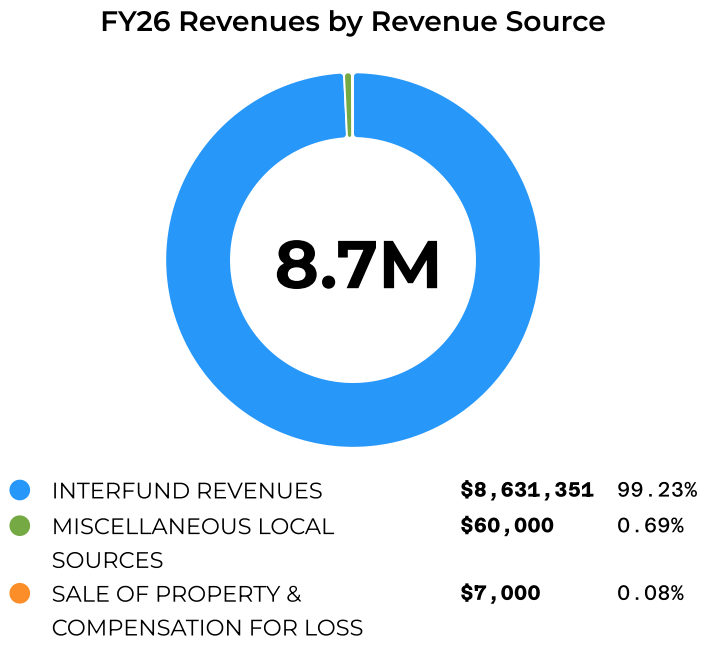


Expenditures by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
TRANSPORTATION	$8,545,637	$7,041,653	$7,468,106	$7,798,351	4.42%
TRANSFER	-	$900,000	$900,000	$900,000	0.00%
DEBT SERVICE	$10,196	$10,196	-	-	-
Total Expenditures	**$8,555,833**	**$7,951,849**	**$8,368,106**	**$8,698,351**	**3.95%**

Revenues by Revenue Source



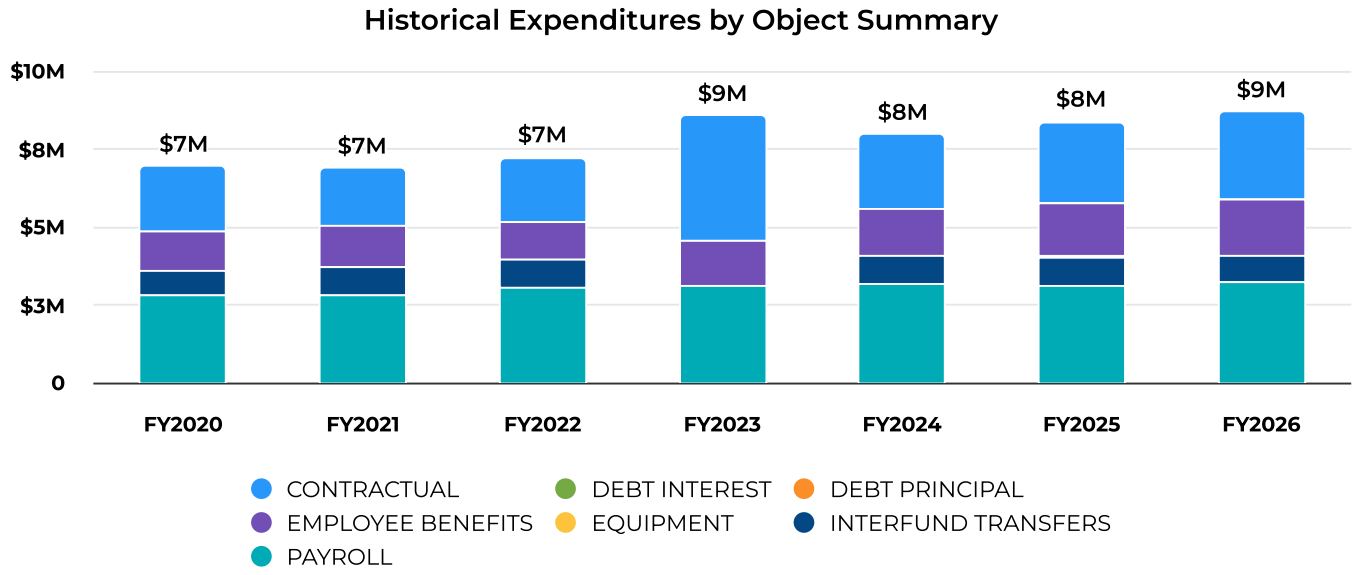


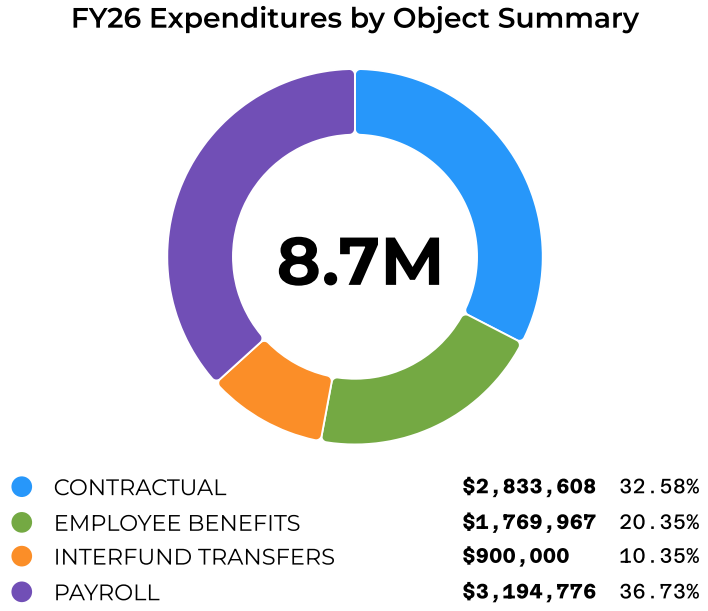
Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
MISCELLANEOUS LOCAL SOURCES					
SHARED SERVICES REVENUE	$136,612	$57,675	$165,463	$60,000	-63.74%
Total MISCELLANEOUS LOCAL SOURCES	$136,612	$57,675	$165,463	$60,000	-63.74%
SALE OF PROPERTY & COMPENSATION FOR LOSS					
RECYCLABLE REV/SCRAP	$9,705	$3,944	$7,000	$7,000	0.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total SALE OF PROPERTY & COMPENSATION FOR LOSS	$9,705	$3,944	$7,000	$7,000	0.00%
INTERFUND REVENUES					
CONTRIBUTIONS - GEN FUND	$8,585,996	$7,713,751	$8,195,643	$8,631,351	5.32%
Total INTERFUND REVENUES	$8,585,996	$7,713,751	$8,195,643	$8,631,351	5.32%
Total Revenues	**$8,732,313**	**$7,775,369**	**$8,368,106**	**$8,698,351**	**3.95%**

Expenditures by Object Summary



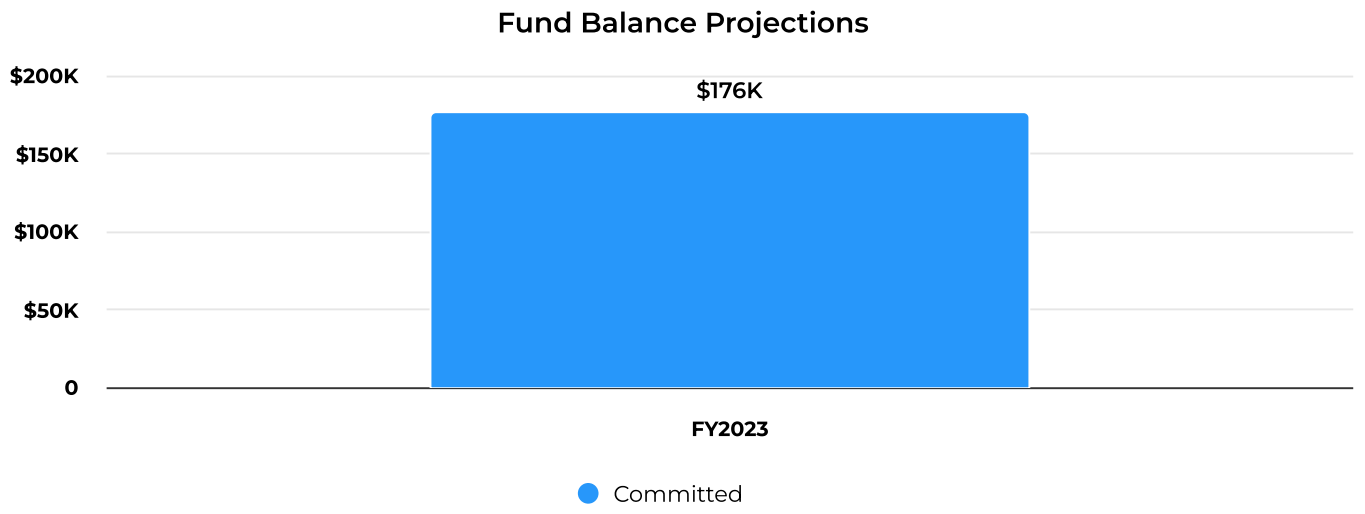


Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL					
PAYROLL/REGULAR	$2,717,356	$2,807,840	$3,036,781	$3,047,126	0.34%
PAYROLL/HOLIDAY	$138,477	$136,641	-	-	-
PAYROLL/OVERTIME	$151,005	$162,205	$186,000	$200,000	7.53%
PAYROLL/INSURANCE BUYBACK	$10,938	$12,000	$9,000	$10,500	16.67%
PAYROLL/COMP TIME	$57,715	$44,449	$50,000	$80,000	60.00%
PAYROLL/SUMMER/SEASONAL HELP	$921	-	$115,000	$135,000	17.39%
PAYROLL/STIPEND	-	-	-$270,592	-	-100.00%
PAYROLL/OUT OF TITLE	$730	$5,295	$800	$1,000	25.00%
PAYROLL/SHFT DIFFERENTIAL	-	$18	-	-	-
PAYROLL/SUMMER/SEASONAL HELP OT	-	$863	-	-	-
PAYROLL/BREAKAGE	-	-	-	-$278,850	-
Total PAYROLL	$3,077,142	$3,169,311	$3,126,989	$3,194,776	2.17%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	-	$5,924	$13,200	-	-100.00%
Total EQUIPMENT	-	$5,924	$13,200	-	-100.00%
CONTRACTUAL					
PRINTING	-	$79	-	-	-
SUPPLIES	$1,277	$2,415	$4,000	$4,000	0.00%
TRAVEL EMPLOYEE	$8,161	$10,145	$13,200	$11,800	-10.61%
REPAIRS & MAINTENANCE	$61,827	$58,106	$105,000	$100,000	-4.76%
POSTAGE	$607	$801	$700	$800	14.29%
BOOKS, MAGAZINES, PUBLIC	$494	$1,092	$480	$1,200	150.00%
RENT/LEASE	$1,790	$1,013	$1,800	$2,000	11.11%
MEMBERSHIP DUES	$550	-	$1,300	$550	-57.69%
ADVERTISING	$4,096	$4,147	$4,750	$5,000	5.26%
INTERNET & TELEVISION	-	-	$420	$420	0.00%
LEGAL & ACCOUNTING	-	-	$1,050	$1,000	-4.76%
CONTRACTS	$43,524	$35,740	$103,600	$127,500	23.07%
EDUCATION EMPLOYEE	$5,300	-	$1,600	$52,800	3,200.00%
SOFTWARE LICENSES	$10,047	$13,121	$15,950	$14,075	-11.76%
TOOL ALLOWANCE	$998	$998	$1,200	$1,125	-6.25%
LICENSE, FEES, PERMITS	$901	$1,137	$1,500	$1,500	0.00%
RECIPIENT EXPENDITURES	$1,823,520	$176,480	-	-	-
TELEPHONE/CELLULAR	$1,920	$1,920	$1,920	$1,920	0.00%
IT HARDWARE MAINTENANCE	$2,800	$2,800	$2,500	$2,700	8.00%
UTILITIES/ELECTRIC	$7,339	$8,613	$9,000	$10,000	11.11%
MEDICAL/PHYSICALS	$371	$1,460	$2,000	$2,000	0.00%
NETWORK	$1,412	$1,719	$1,271	$1,800	41.62%
SNOW REMOVAL	$641,452	$687,679	$675,000	$750,000	11.11%
INTRA FUND TRANSFER ACCT	$1,381,940	$1,386,503	$1,659,902	$1,726,418	4.01%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REPAIRS & MAINTENANCE/SHARED SERVICES	-	-	$15,000	$15,000	0.00%
Total CONTRACTUAL	$4,000,327	$2,395,969	$2,623,143	$2,833,608	8.02%
DEBT PRINCIPAL					
DEBT PRINCIPAL	$9,720	$9,993	-	-	-
Total DEBT PRINCIPAL	$9,720	$9,993	-	-	-
DEBT INTEREST					
DEBT INTEREST	$477	$203	-	-	-
Total DEBT INTEREST	$477	$203	-	-	-
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$228,977	$234,948	$232,961	$238,905	2.55%
STATE RETIREMENT	$351,057	$411,074	$487,900	$489,812	0.39%
HSP,MED,DENT,DRUGS,VISION	$888,134	$817,276	$983,913	$1,041,250	5.83%
UNEMPLOYMENT INS BENEFITS	-	$7,150	-	-	-
Total EMPLOYEE BENEFITS	$1,468,168	$1,470,449	$1,704,774	$1,769,967	3.82%
INTERFUND TRANSFERS					
TRANSFER TO CAP PROJECTS	-	$900,000	$900,000	$900,000	0.00%
Total INTERFUND TRANSFERS	-	$900,000	$900,000	$900,000	0.00%
Total Expenditures	**$8,555,833**	**$7,951,849**	**$8,368,106**	**$8,698,351**	**3.95%**

Fund Balance

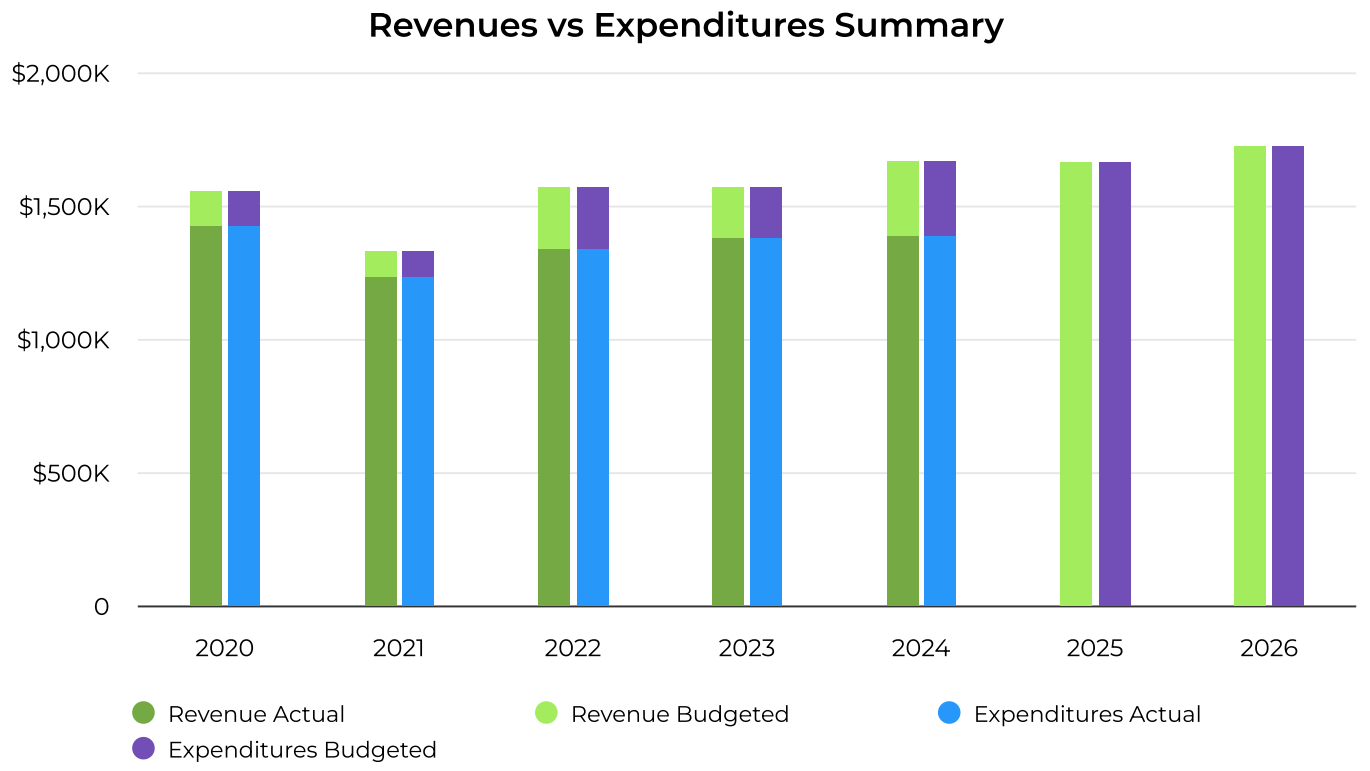


Financial Summary

Fund Balance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 vs. FY 2024 ($ Change)
Committed	-	-	-	$176,480	-	-
Total Fund Balance	**-**	**-**	**-**	**$176,480**	**-**	**-**

(DM) Road Machinery

Summary

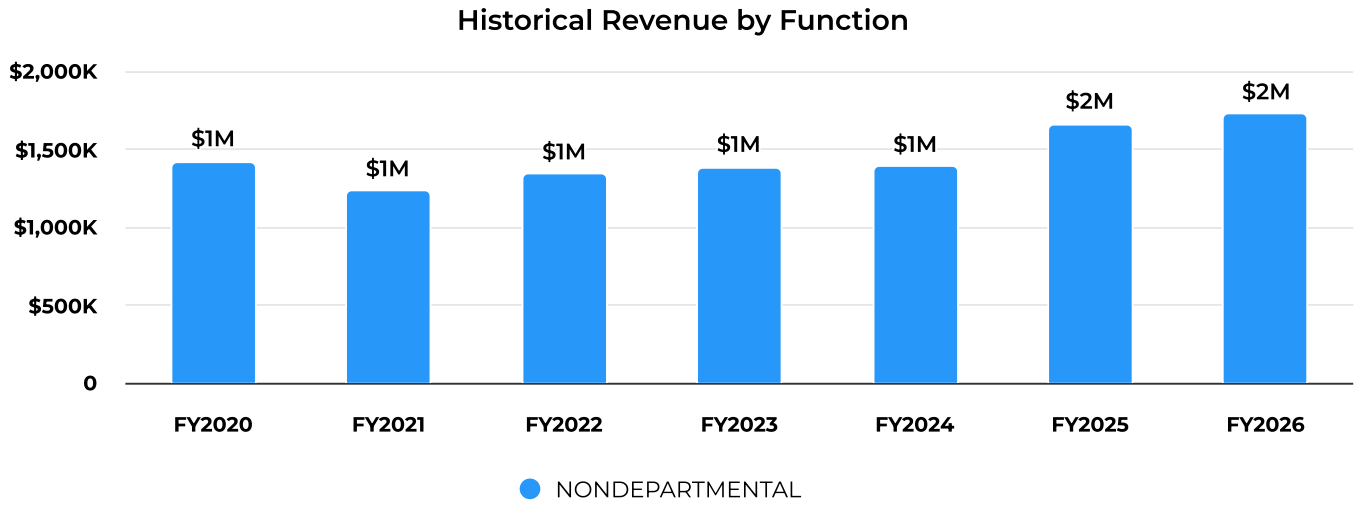


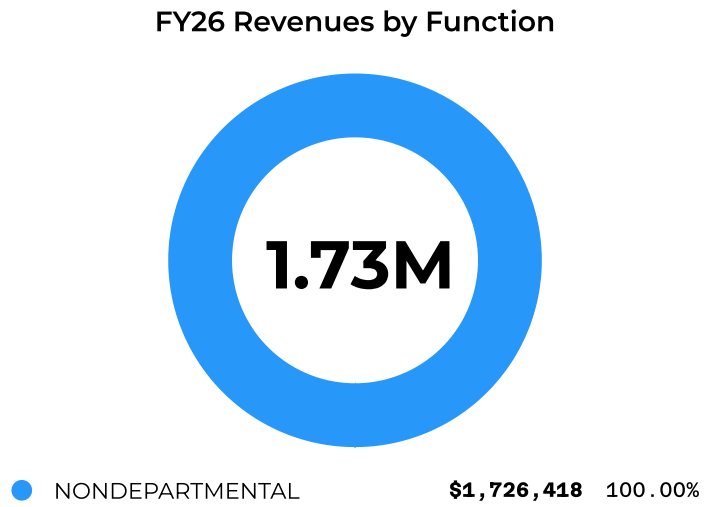
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Revenues					
SALE OF PROPERTY & COMPENSATION FOR LOSS	-	-	$1,000	-	-100.00%
INTERFUND REVENUES	$1,381,940	$1,386,503	$1,659,902	$1,726,418	4.01%
Total Revenues	**$1,381,940**	**$1,386,503**	**$1,660,902**	**$1,726,418**	**3.94%**
Expenditures					
PAYROLL	$227,761	$251,855	$265,583	$280,588	5.65%
EQUIPMENT	$15,881	$26,452	$30,450	$30,200	-0.82%
CONTRACTUAL	$894,514	$871,891	$1,224,410	$1,235,180	0.88%
DEBT PRINCIPAL	$91,053	$104,485	-	-	-
DEBT INTEREST	$12,563	$16,113	-	-	-
EMPLOYEE BENEFITS	$140,168	$115,707	$140,459	$180,450	28.47%
Total Expenditures	**$1,381,940**	**$1,386,503**	**$1,660,902**	**$1,726,418**	**3.94%**
Total Revenues Less Expenditures	**-**	**-**	**-**	**-**	**-**

Revenues by Function

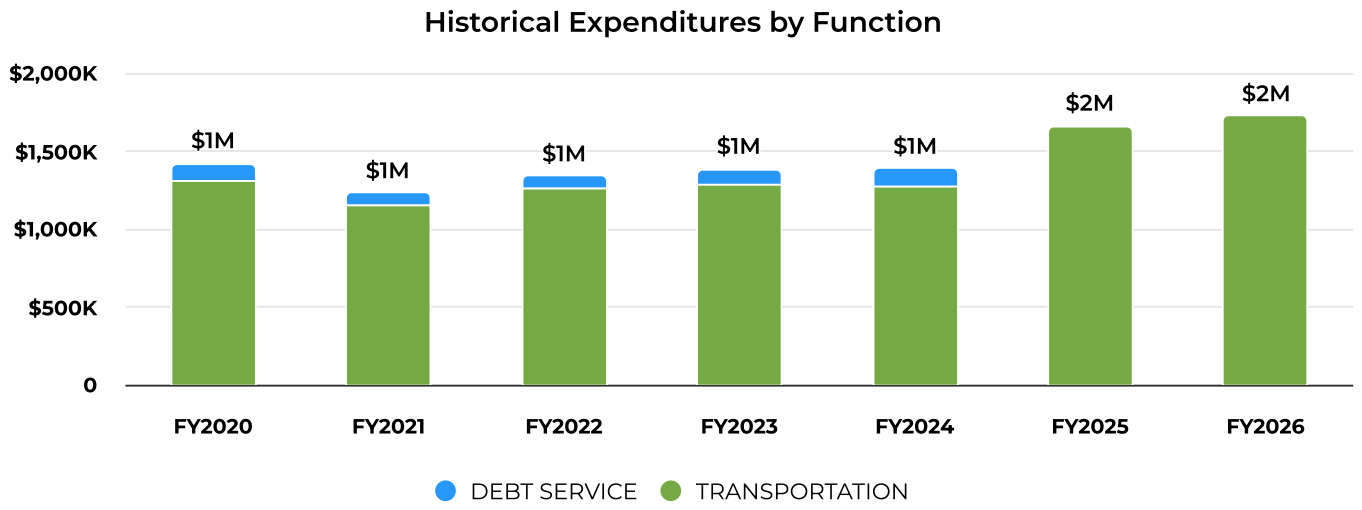


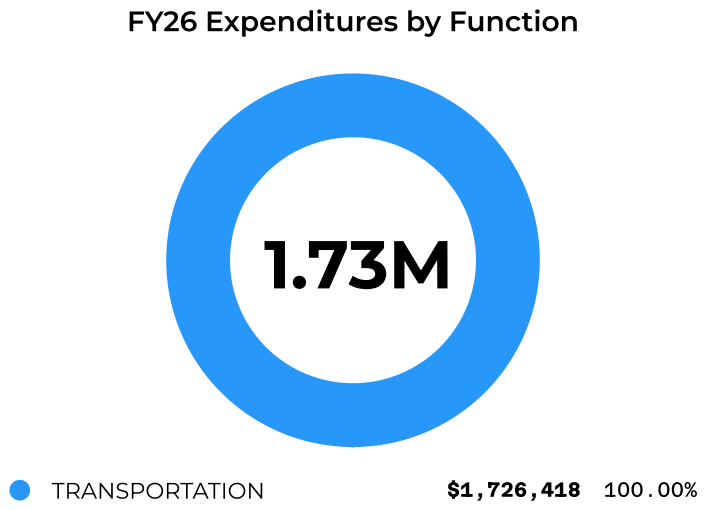


Revenues by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NONDEPARTMENTAL	$1,381,940	$1,386,503	$1,660,902	$1,726,418	3.94%
Total Revenues	**$1,381,940**	**$1,386,503**	**$1,660,902**	**$1,726,418**	**3.94%**

Expenditures by Function

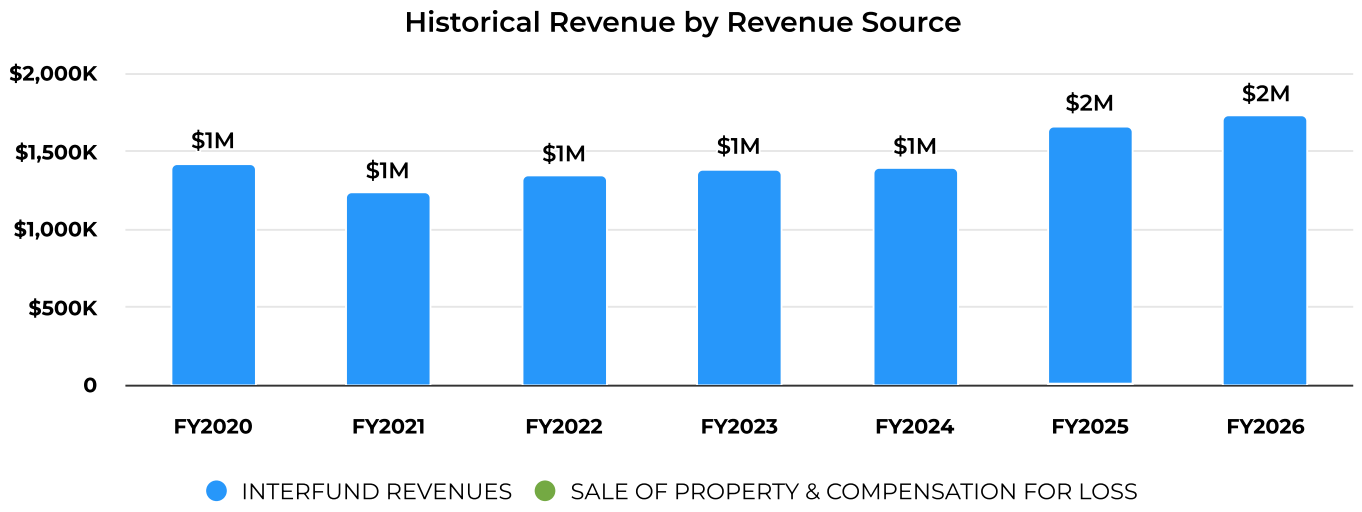


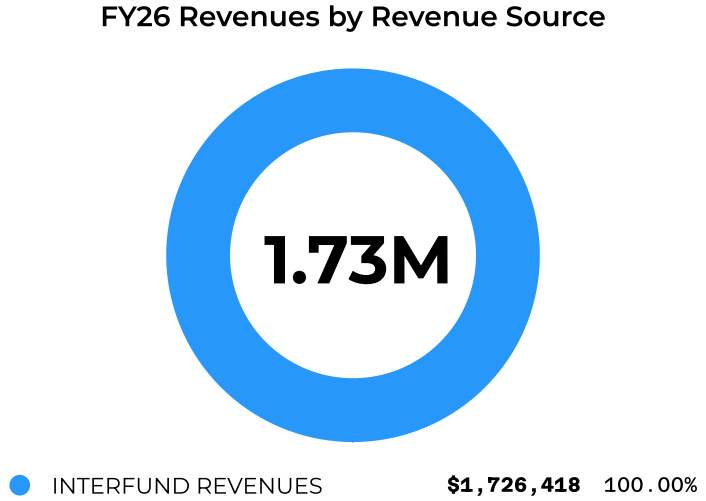


Expenditures by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
TRANSPORTATION	$1,278,324	$1,265,905	$1,660,902	$1,726,418	3.94%
DEBT SERVICE	$103,616	$120,598	-	-	-
Total Expenditures	**$1,381,940**	**$1,386,503**	**$1,660,902**	**$1,726,418**	**3.94%**

Revenues by Revenue Source



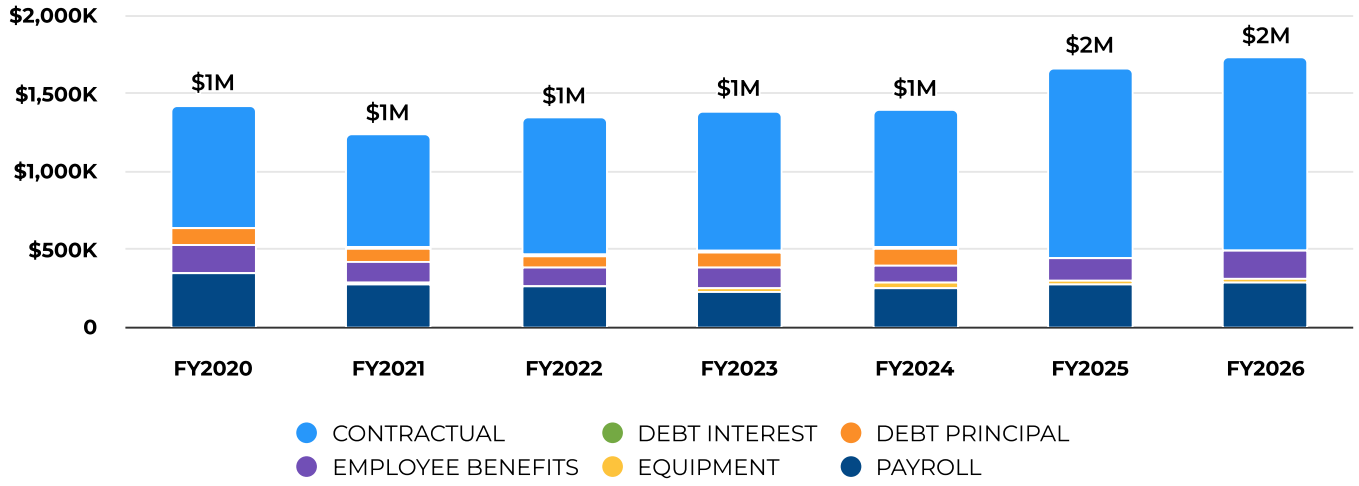


Revenues by Revenue Source

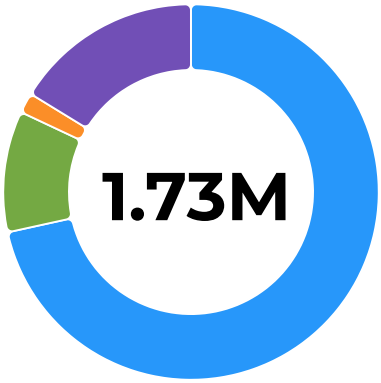
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
SALE OF PROPERTY & COMPENSATION FOR LOSS					
INSURANCE RECOVERIES	-	-	$1,000	-	-100.00%
Total SALE OF PROPERTY & COMPENSATION FOR LOSS	-	-	$1,000	-	-100.00%
INTERFUND REVENUES					
RENTALS OF EQUIPMENT	$1,381,940	$1,386,503	$1,659,902	$1,726,418	4.01%
Total INTERFUND REVENUES	$1,381,940	$1,386,503	$1,659,902	$1,726,418	4.01%
Total Revenues	**$1,381,940**	**$1,386,503**	**$1,660,902**	**$1,726,418**	**3.94%**

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY26 Expenditures by Object Summary



CONTRACTUAL	**$1,235,180**	71.55%
EMPLOYEE BENEFITS	**$180,450**	10.45%
EQUIPMENT	**$30,200**	1.75%
PAYROLL	**$280,588**	16.25%

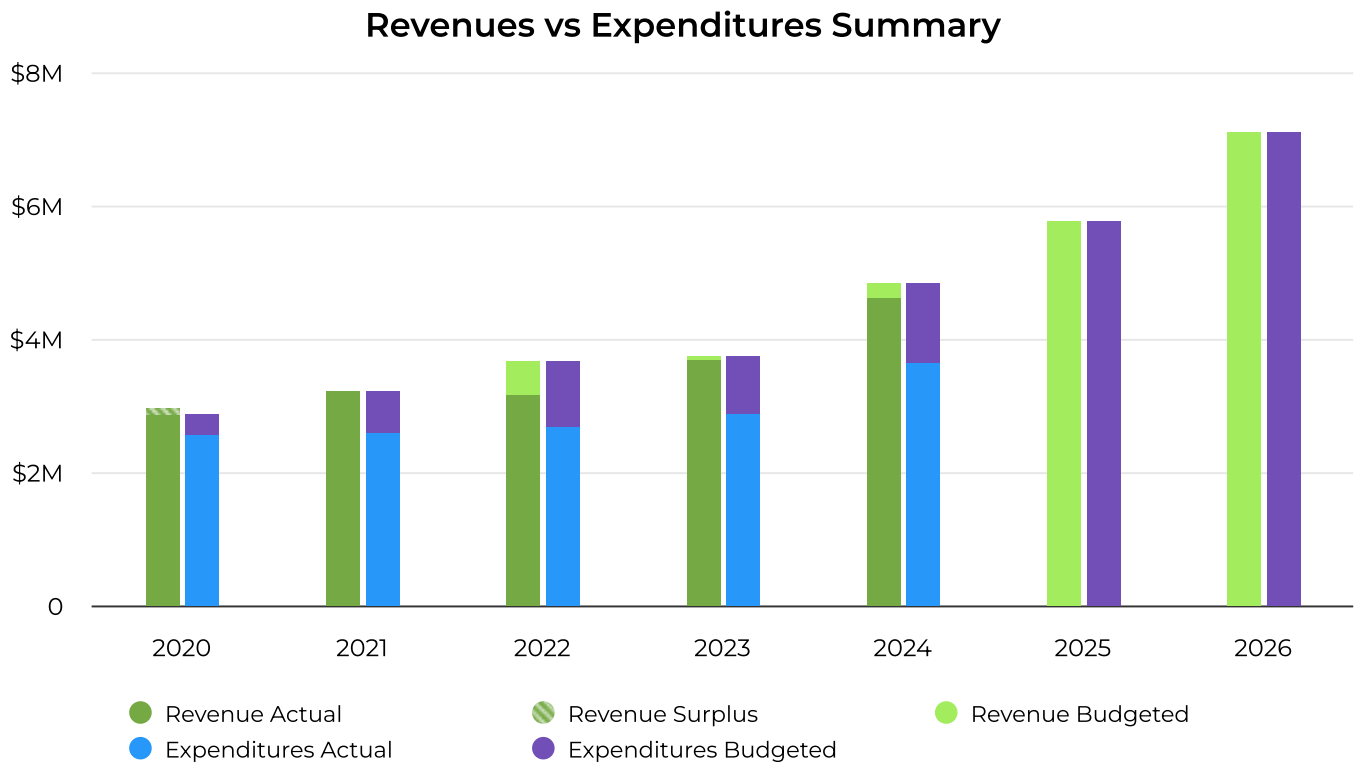
Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL					
PAYROLL/REGULAR	$208,936	$231,232	$273,998	$287,487	4.92%
PAYROLL/HOLIDAY	$11,191	$12,262	-	-	-
PAYROLL/OVERTIME	$3,445	$4,919	$15,000	$15,000	0.00%
PAYROLL/INSURANCE BUYBACK	-	$1,500	-	$1,500	-
PAYROLL/COMP TIME	$2,585	$1,943	-	-	-
PAYROLL/STIPEND	-	-	-$24,415	-	-100.00%
PAYROLL/OUT OF TITLE	$1,603	-	$1,000	$1,000	0.00%
PAYROLL/BREAKAGE	-	-	-	-$24,399	-

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total PAYROLL	$227,761	$251,855	$265,583	$280,588	5.65%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$15,881	$26,452	$30,450	$30,200	-0.82%
Total EQUIPMENT	$15,881	$26,452	$30,450	$30,200	-0.82%
CONTRACTUAL					
TELEPHONE	$4,864	$5,616	$2,877	$7,260	152.35%
SUPPLIES	$216	$2,338	$3,000	$2,000	-33.33%
TRAVEL EMPLOYEE	-	$600	$800	$800	0.00%
GASOLINE, FUEL & OIL	$272,830	$249,577	$330,000	$330,000	0.00%
INSURANCE, LIABILITY	$64,571	$67,793	$70,000	$75,000	7.14%
RENT/LEASE	$22,320	$26,224	$190,968	$213,500	11.80%
REPAIRS ON LEASED VEHICLES & EQUIPMENT	$9,989	$10,476	$14,000	$14,000	0.00%
EDUCATION EMPLOYEE	$8,250	$6,751	$15,545	$600	-96.14%
BUILDING/CLEANING SVCS	$1,042	$1,774	$2,500	$2,500	0.00%
TIRES	$45,395	$71,766	$80,000	$75,000	-6.25%
TOOL ALLOWANCE	$601	$675	$1,200	$900	-25.00%
REFUSE & WASTE REMOVAL	$4,075	$2,785	$4,000	$4,000	0.00%
UNIFORMS, CLOTHING, SHOES	$3,446	$1,483	$5,000	$2,500	-50.00%
PAYMENT OF TAXES	$1,658	$585	$3,000	$3,000	0.00%
LAUNDRY, DRY CLEANING	$7,621	$8,847	$7,000	$9,500	35.71%
RADIO, ANTENNA, TELECOMM	$765	$717	$5,000	$5,000	0.00%
TELEPHONE/CELLULAR	$4,799	$4,999	$4,320	$4,320	0.00%
UTILITIES/ELECTRIC	$12,951	$19,724	$21,000	$24,000	14.29%
UTILITIES/GAS	$14,541	$16,500	$18,000	$18,000	0.00%
UTILITIES/WATER	$1,231	$1,256	$1,300	$1,300	0.00%
MAINTENANCE/EQUIPMENT	$401,919	$365,139	$419,000	$419,000	0.00%
MAINTENANCE/BUILDING	$9,170	$2,134	$19,500	$18,000	-7.69%
MEDICAL/PHYSICALS	$2,259	$4,133	$4,000	$5,000	25.00%
TELEPHONE/DATA COMMUNIC	-	-	$2,400	-	-100.00%
Total CONTRACTUAL	$894,514	$871,891	$1,224,410	$1,235,180	0.88%
DEBT PRINCIPAL					
DEBT PRINCIPAL	$91,053	$104,485	-	-	-
Total DEBT PRINCIPAL	$91,053	$104,485	-	-	-
DEBT INTEREST					
DEBT INTEREST	$12,563	$16,113	-	-	-
Total DEBT INTEREST	$12,563	$16,113	-	-	-
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$17,161	$18,983	$19,786	$20,904	5.65%
STATE RETIREMENT	$26,993	$33,857	$40,896	$46,978	14.87%
HSP,MED,DENT,DRUGS,VISION	$96,015	$62,867	$79,777	$112,568	41.10%
Total EMPLOYEE BENEFITS	$140,168	$115,707	$140,459	$180,450	28.47%
Total Expenditures	**$1,381,940**	**$1,386,503**	**$1,660,902**	**$1,726,418**	**3.94%**

(G) SEWER DISTRICT #1

Summary



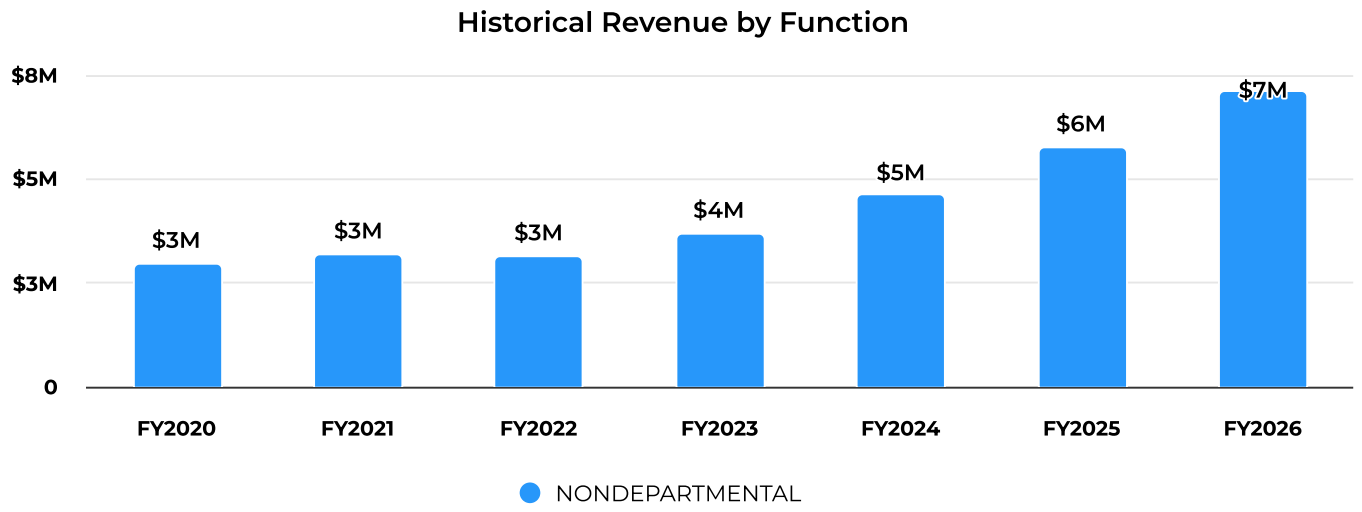
Comprehensive Fund Summary

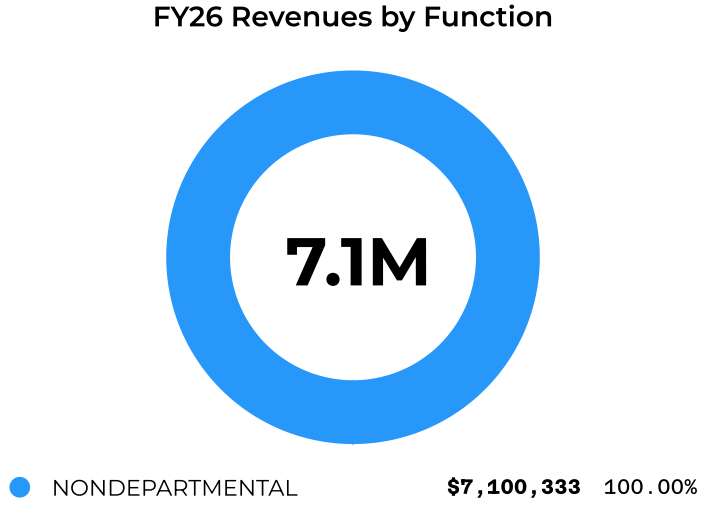
Comprehensive Fund Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Revenues					
REAL PROPERTY TAXES	$1,149,107	$470,959	$360,691	$361,896	0.33%
DEPARTMENTAL INCOME	$2,420,458	$3,980,474	$5,403,072	$5,934,437	9.83%
MISCELLANEOUS LOCAL SOURCES	-	-	$2,000	$2,000	0.00%
USE OF MONEY AND PROP	$112,162	$176,334	-	-	-
LICENSES AND PERMITS	$1,300	$600	$2,500	$2,000	-20.00%
INTERFUND TRANSFERS	-	-	-	$800,000	-
Total Revenues	**$3,683,027**	**$4,628,367**	**$5,768,263**	**$7,100,333**	**23.09%**
Expenditures					
PAYROLL	$970,330	$1,014,538	$1,126,067	$1,146,983	1.86%
EQUIPMENT	$17,601	$18,579	$50,200	$46,450	-7.47%
CONTRACTUAL	$844,737	$973,597	$1,179,833	$1,543,450	30.82%
DEBT PRINCIPAL	$358,936	$723,416	$678,427	$2,301,714	239.27%
DEBT INTEREST	$60,299	$98,126	$80,215	$1,251,632	1,460.35%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
EMPLOYEE BENEFITS	$569,821	$591,736	$677,603	$810,104	19.55%
INTERFUND TRANSFERS	$47,051	$212,000	$1,975,918	-	-100.00%
Total Expenditures	**$2,868,776**	**$3,631,992**	**$5,768,263**	**$7,100,333**	**23.09%**
Total Revenues Less Expenditures	**$814,251**	**$996,375**	-	-	-

Revenues by Function

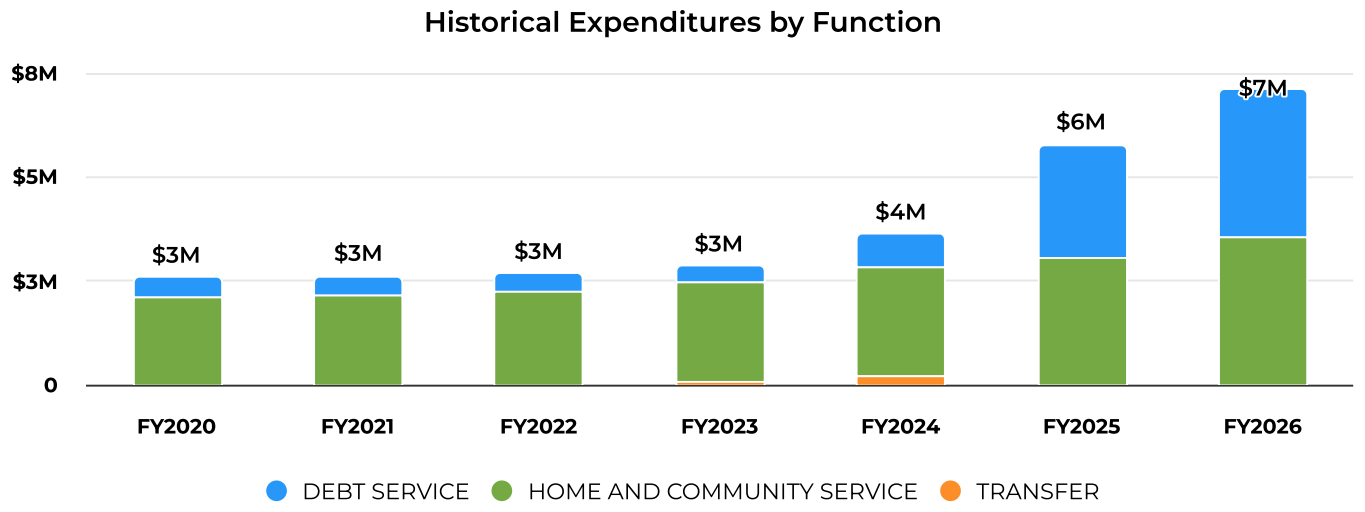


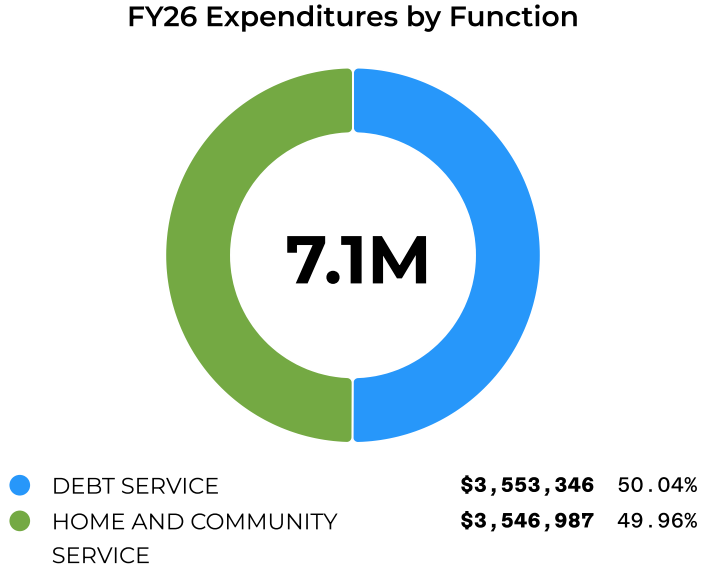


Revenues by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NONDEPARTMENTAL	$3,683,027	$4,628,367	$5,768,263	$7,100,333	23.09%
Total Revenues	**$3,683,027**	**$4,628,367**	**$5,768,263**	**$7,100,333**	**23.09%**

Expenditures by Function

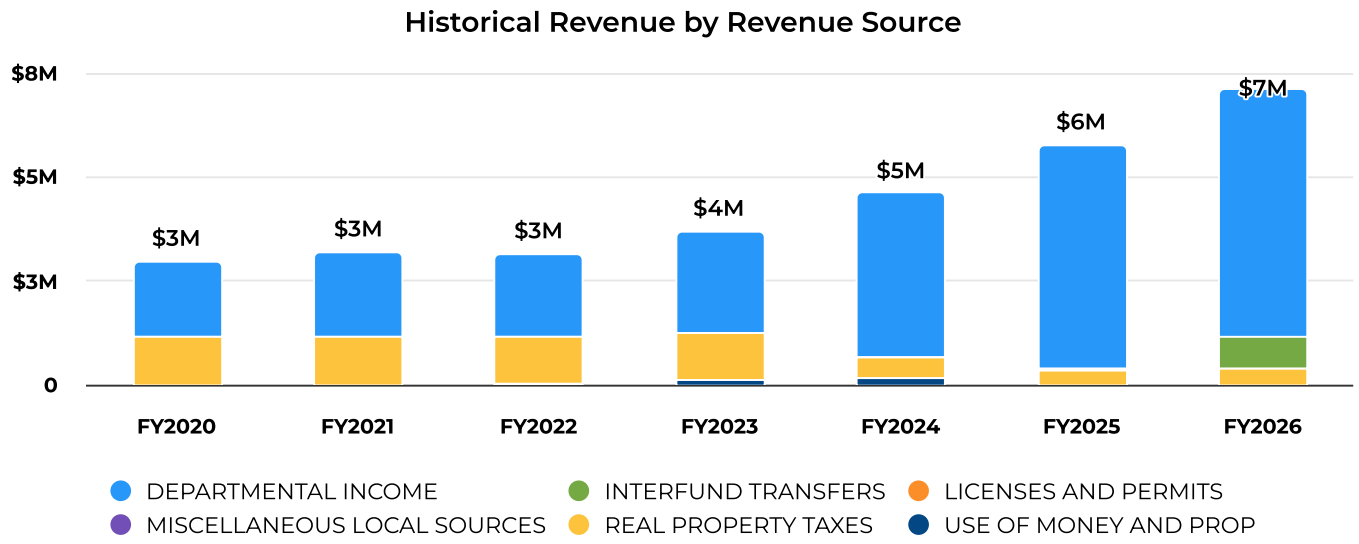


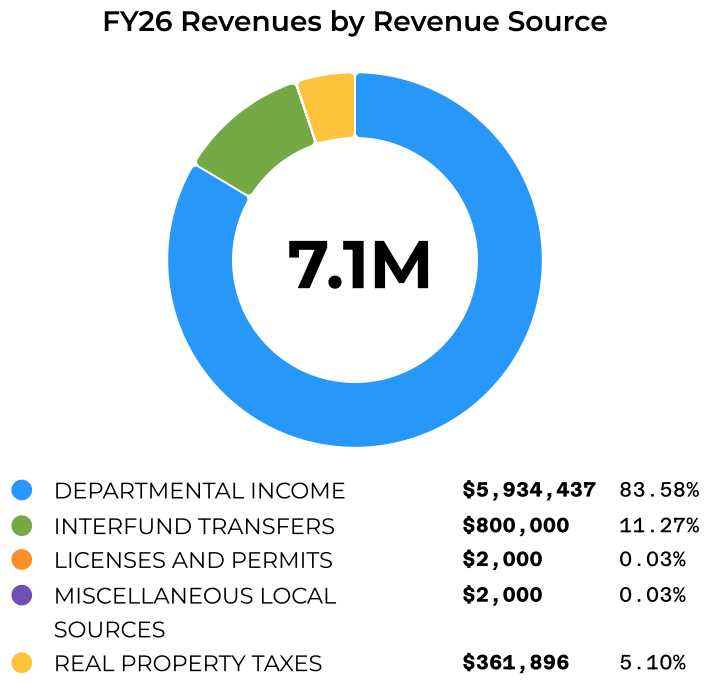


Expenditures by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
HOME AND COMMUNITY SERVICE	$2,402,489	$2,598,450	$3,033,703	$3,546,987	16.92%
TRANSFER	$47,051	$212,000	-	-	-
DEBT SERVICE	$419,235	$821,542	$2,734,560	$3,553,346	29.94%
Total Expenditures	**$2,868,776**	**$3,631,992**	**$5,768,263**	**$7,100,333**	**23.09%**

Revenues by Revenue Source



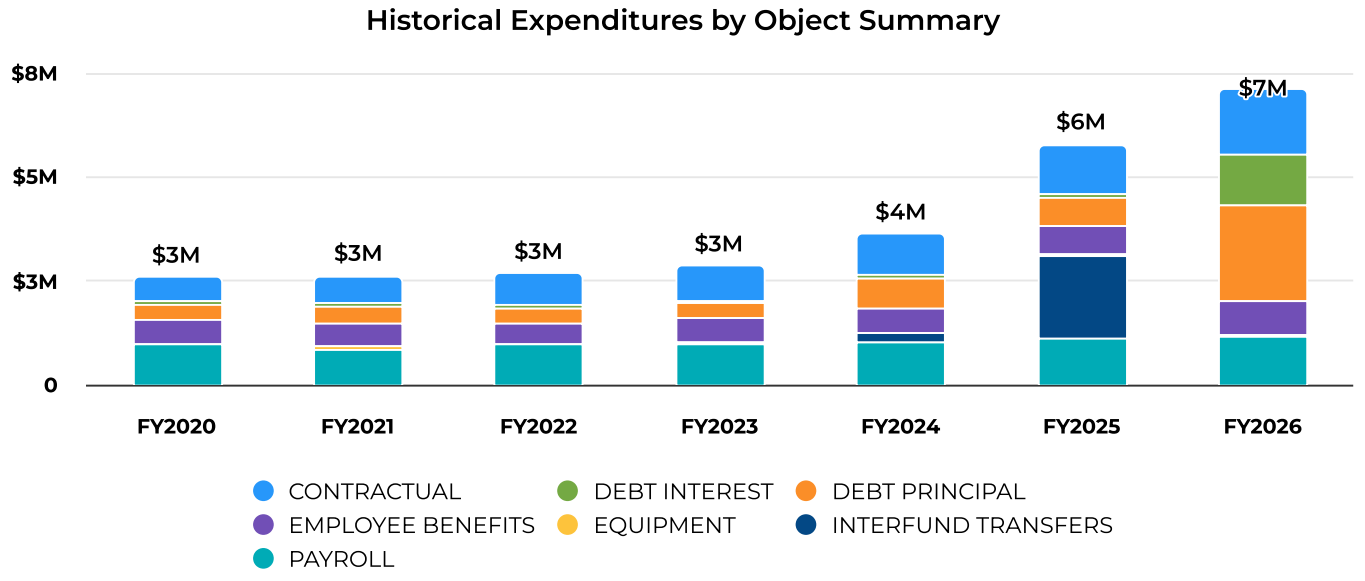


Revenues by Revenue Source

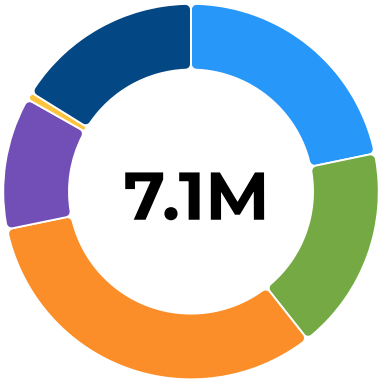
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REAL PROPERTY TAXES					
REAL PROPERTY TAXES	$1,149,107	$470,959	$360,691	$361,896	0.33%
Total REAL PROPERTY TAXES	$1,149,107	$470,959	$360,691	$361,896	0.33%
DEPARTMENTAL INCOME					
SEWER SERVICE CHARGES	$1,665,499	$2,938,096	$4,080,874	$4,378,437	7.29%
INDUSTRIAL WASTE CHARGES	-	$4,911	-	$56,000	-
SEWER SVC CHG OUT OF DIST	$222,389	$293,746	$334,707	$400,000	19.51%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
SEWER CHGS/QUARTERLY BILL	$532,570	$743,721	$987,491	$1,100,000	11.39%
Total DEPARTMENTAL INCOME	$2,420,458	$3,980,474	$5,403,072	$5,934,437	9.83%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	-	-	$2,000	$2,000	0.00%
Total MISCELLANEOUS LOCAL SOURCES	-	-	$2,000	$2,000	0.00%
USE OF MONEY AND PROP					
INTEREST & EARNINGS	$112,162	$176,334	-	-	-
Total USE OF MONEY AND PROP	$112,162	$176,334	-	-	-
LICENSES AND PERMITS					
PERMITS (SPECIFY)	$1,300	$600	$2,500	$2,000	-20.00%
Total LICENSES AND PERMITS	$1,300	$600	$2,500	$2,000	-20.00%
INTERFUND TRANSFERS					
APPROP. FUND BALANCE	-	-	-	$800,000	-
Total INTERFUND TRANSFERS	-	-	-	$800,000	-
Total Revenues	**$3,683,027**	**$4,628,367**	**$5,768,263**	**$7,100,333**	**23.09%**

Expenditures by Object Summary



FY26 Expenditures by Object Summary



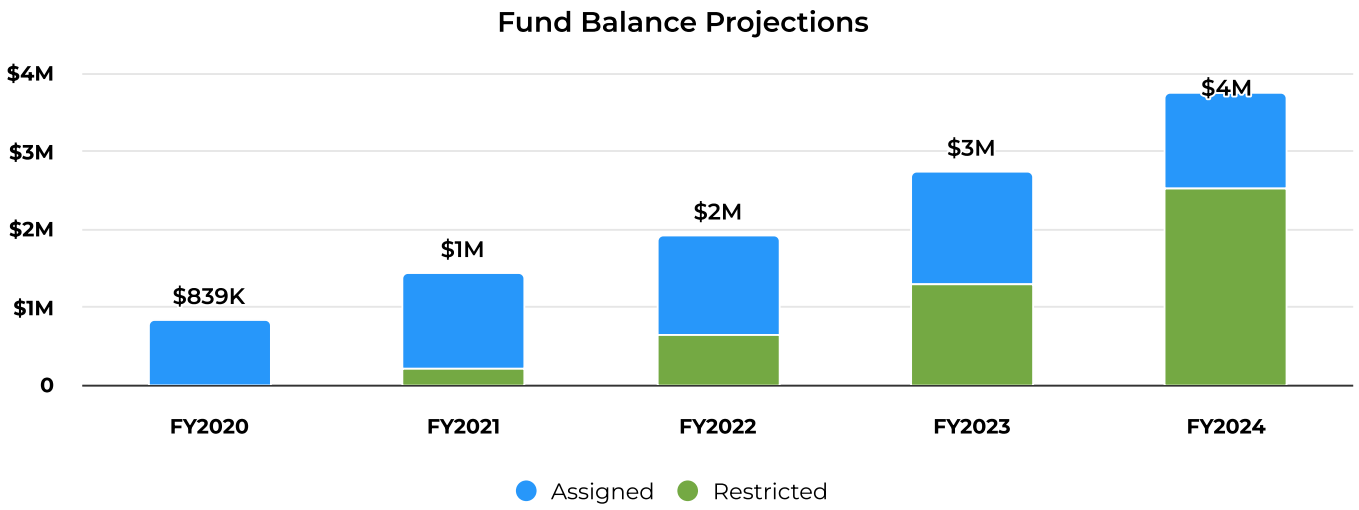
CONTRACTUAL	**$1,543,450**	21.74%
DEBT INTEREST	**$1,251,632**	17.63%
DEBT PRINCIPAL	**$2,301,714**	32.42%
EMPLOYEE BENEFITS	**$810,104**	11.41%
EQUIPMENT	**$46,450**	0.65%
PAYROLL	**$1,146,983**	16.15%

Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL					
PAYROLL/REGULAR	$883,923	$928,302	$1,076,067	$1,096,483	1.90%
PAYROLL/HOLIDAY	$46,466	$47,406	-	-	-
PAYROLL/OVERTIME	$21,033	$20,302	$24,500	$24,500	0.00%
PAYROLL/INSURANCE BUYBACK	$688	$1,375	-	-	-
PAYROLL/COMP TIME	$18,115	$17,148	$18,900	$18,900	0.00%
PAYROLL/SHFT DIFFERENTIAL	$105	$5	$6,600	$7,100	7.58%
Total PAYROLL	$970,330	$1,014,538	$1,126,067	$1,146,983	1.86%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$17,601	$18,579	$50,200	$46,450	-7.47%
Total EQUIPMENT	$17,601	$18,579	$50,200	$46,450	-7.47%
CONTRACTUAL					
PRINTING	$1,751	$2,810	$3,000	$3,000	0.00%
TELEPHONE	$3,921	$3,009	$4,584	$4,584	0.00%
SUPPLIES	$6,153	$14,938	$18,650	$20,650	10.72%
TRAVEL EMPLOYEE	-	$156	$1,800	$1,800	0.00%
REPAIRS & MAINTENANCE	$158,044	$165,373	$190,400	$190,400	0.00%
POSTAGE	$8,141	$7,981	$10,000	$10,000	0.00%
BOOKS, MAGAZINES, PUBLIC	-	-	$600	$600	0.00%
GASOLINE, FUEL & OIL	$15,034	$19,852	$19,000	$21,000	10.53%
INSURANCE, LIABILITY	$11,735	$13,478	$13,000	$16,500	26.92%
RENT/LEASE	$14,048	$19,208	$67,188	$69,612	3.61%
MEMBERSHIP DUES	$105	-	$200	$200	0.00%
ADVERTISING	$251	$264	$500	$800	60.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
CONTRACTS	$8,186	$10,332	$29,960	$38,543	28.65%
EDUCATION EMPLOYEE	$5,683	$8,642	$13,500	$9,300	-31.11%
MED,DRGS, HLTH RL - NON	$554	$1,986	$2,000	$2,000	0.00%
SOFTWARE LICENSES	$124	$144	$3,000	$6,880	129.33%
SERVICES/OUTSIDE CONSULT	$27,341	$40,271	$91,800	$132,000	43.79%
TIRES	$7,499	$2,636	$10,500	$10,500	0.00%
LICENSE, FEES, PERMITS	$15,760	$17,118	$20,000	$20,000	0.00%
UNIFORMS, CLOTHING, SHOES	$7,200	$8,400	$7,200	$7,200	0.00%
PAYMENT OF TAXES	$9,219	$9,071	$9,500	$9,500	0.00%
TELEPHONE/CELLULAR	$3,655	$4,660	$6,584	$8,108	23.15%
IT HARDWARE MAINTENANCE	$1,000	$1,000	$1,250	$1,250	0.00%
UTILITIES/ELECTRIC	$147,621	$211,806	$210,000	$215,000	2.38%
IT SOFTWARE MAINTENANCE	-	-	$850	$1,100	29.41%
UTILITIES/GAS	$38,281	$39,460	$42,000	$45,500	8.33%
UTILITIES/WATER	$1,044	$1,603	$2,300	$2,500	8.70%
NETWORK	$1,005	$1,652	$1,467	$2,895	97.34%
INDIRECT COST ALLOCATION	$134,995	$148,028	$135,000	$148,028	9.65%
SUPPLIES/CHEMICALS	$216,186	$219,693	$260,000	$540,000	107.69%
SUPPLIES/LAB	$200	$25	$4,000	$4,000	0.00%
Total CONTRACTUAL	$844,737	$973,597	$1,179,833	$1,543,450	30.82%
DEBT PRINCIPAL					
DEBT PRINCIPAL	$358,936	$723,416	$678,427	$2,301,714	239.27%
Total DEBT PRINCIPAL	$358,936	$723,416	$678,427	$2,301,714	239.27%
DEBT INTEREST					
DEBT INTEREST	$60,299	$98,126	$80,215	$1,251,632	1,460.35%
Total DEBT INTEREST	$60,299	$98,126	$80,215	$1,251,632	1,460.35%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$71,963	$74,792	$83,892	$85,451	1.86%
STATE RETIREMENT	$114,195	$136,347	$160,443	$180,599	12.56%
HSP,MED,DENT,DRUGS,VISION	$316,415	$350,371	$351,963	$506,554	43.92%
UNEMPLOYMENT INS BENEFITS	-$1,318	-$3,295	$2,500	$2,500	0.00%
WORKERS COMPENSATION	$68,567	$33,521	$78,805	$35,000	-55.59%
Total EMPLOYEE BENEFITS	$569,821	$591,736	$677,603	$810,104	19.55%
INTERFUND TRANSFERS					
TRANSFER TO CAP PROJECTS	$47,051	$212,000	-	-	-
BUDGETARY PROVISION - CAPITAL RESERVE	-	-	$1,975,918	-	-100.00%
Total INTERFUND TRANSFERS	$47,051	$212,000	$1,975,918	-	-100.00%
Total Expenditures	**$2,868,776**	**$3,631,992**	**$5,768,263**	**$7,100,333**	**23.09%**

Fund Balance

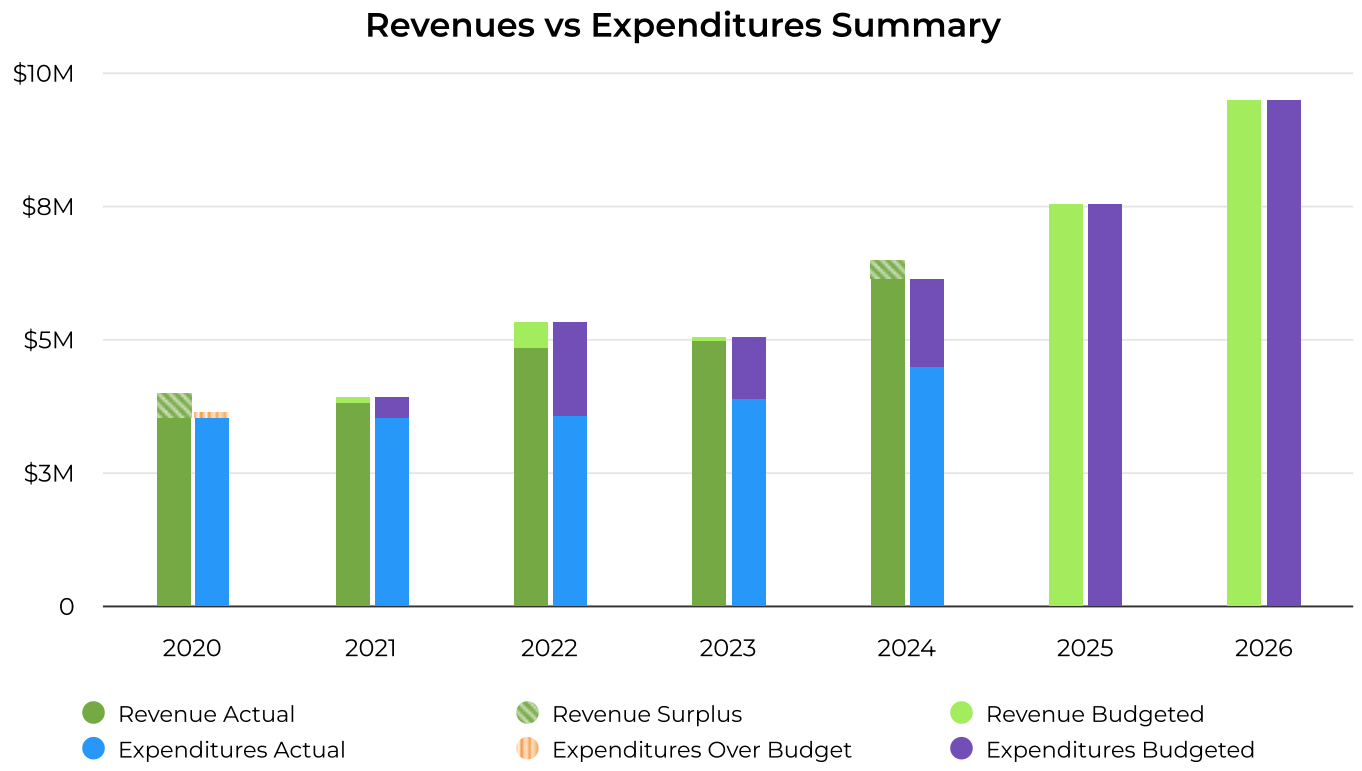


Financial Summary

Fund Balance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 vs. FY 2024 ($ Change)
Assigned	$838,803	$1,228,231	$1,278,350	$1,446,277	$1,207,703	-$238,574
Restricted	-	$215,428	$646,304	$1,292,628	$2,527,577	$1,234,949
Total Fund Balance	**$838,803**	**$1,443,659**	**$1,924,654**	**$2,738,905**	**$3,735,280**	**$996,375**

(G) ELMIRA SEWER DISTRICT

Summary



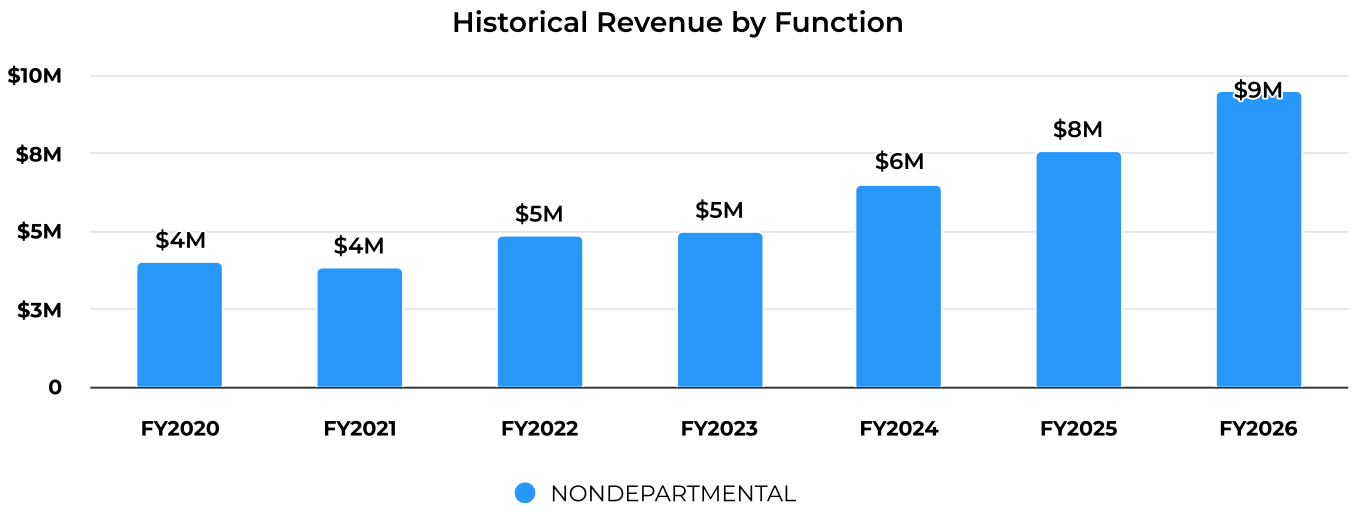
Comprehensive Fund Summary

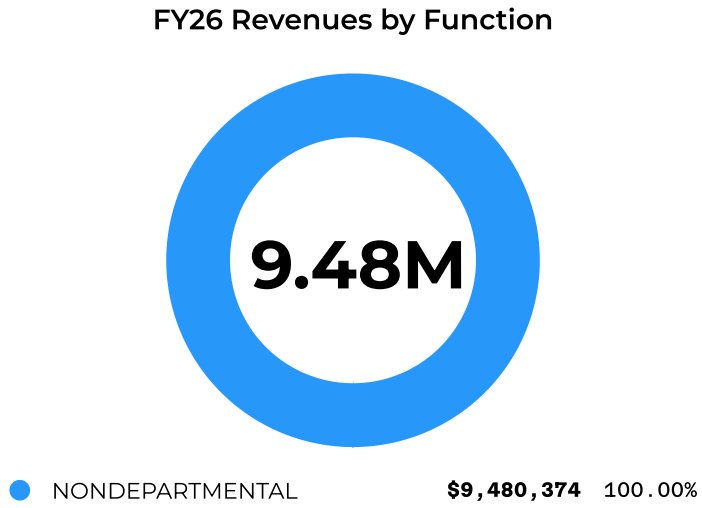
Comprehensive Fund Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Revenues					
REAL PROPERTY TAXES	$902,407	$808,481	$792,068	$794,861	0.35%
DEPARTMENTAL INCOME	$3,882,728	$5,360,555	$6,646,122	$7,040,013	5.93%
MISCELLANEOUS LOCAL SOURCES	$89,355	$141,651	$107,000	$143,500	34.11%
USE OF MONEY AND PROP	$89,716	$181,771	-	-	-
LICENSES AND PERMITS	$1,400	$1,800	$2,000	$2,000	0.00%
INTERFUND TRANSFERS	-	-	-	$1,500,000	-
Total Revenues	**$4,965,605**	**$6,494,258**	**$7,547,190**	**$9,480,374**	**25.61%**
Expenditures					
PAYROLL	$1,130,085	$1,200,387	$1,322,912	$1,390,942	5.14%
EQUIPMENT	$17,323	$12,875	$95,550	$53,050	-44.48%
CONTRACTUAL	$1,254,284	$1,337,609	$1,661,344	$2,454,823	47.76%
DEBT PRINCIPAL	$732,782	$1,211,482	$1,139,007	$3,280,222	187.99%
DEBT INTEREST	$112,614	$145,207	$103,222	$1,641,653	1,490.41%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
EMPLOYEE BENEFITS	$572,252	$561,603	$639,393	$659,684	3.17%
INTERFUND TRANSFERS	$41,469	$10,000	$2,585,762	-	-100.00%
Total Expenditures	**$3,860,808**	**$4,479,163**	**$7,547,190**	**$9,480,374**	**25.61%**
Total Revenues Less Expenditures	**$1,104,797**	**$2,015,095**	-	-	-

Revenues by Function

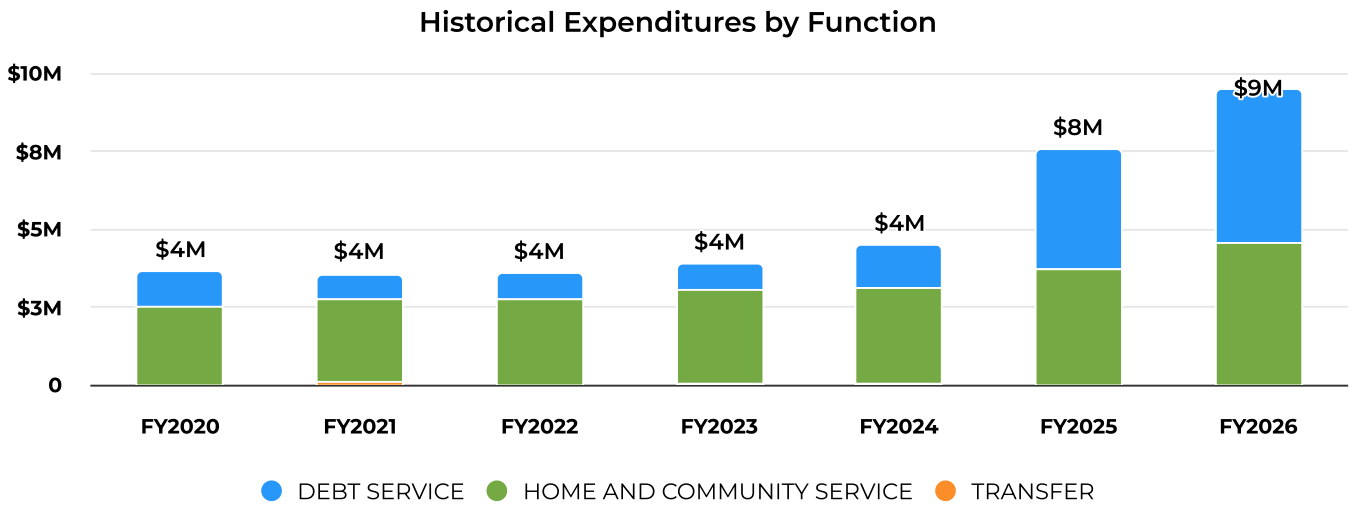


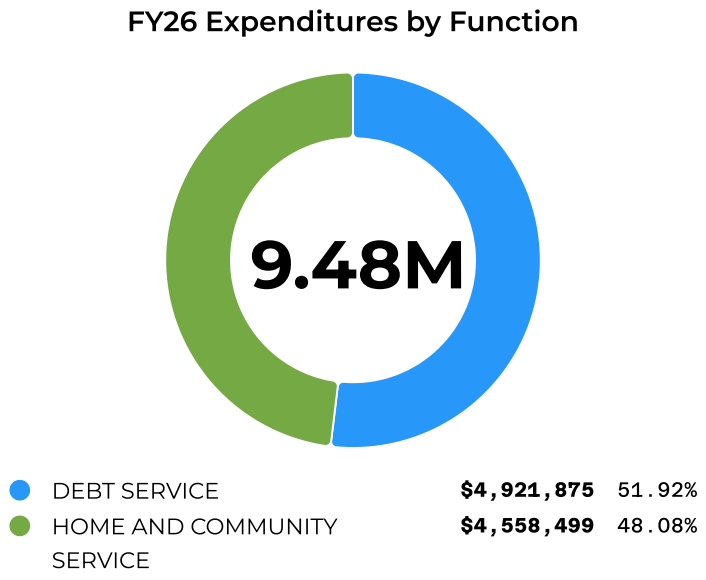


Revenues by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NONDEPARTMENTAL	$4,965,605	$6,494,258	$7,547,190	$9,480,374	25.61%
Total Revenues	**$4,965,605**	**$6,494,258**	**$7,547,190**	**$9,480,374**	**25.61%**

Expenditures by Function

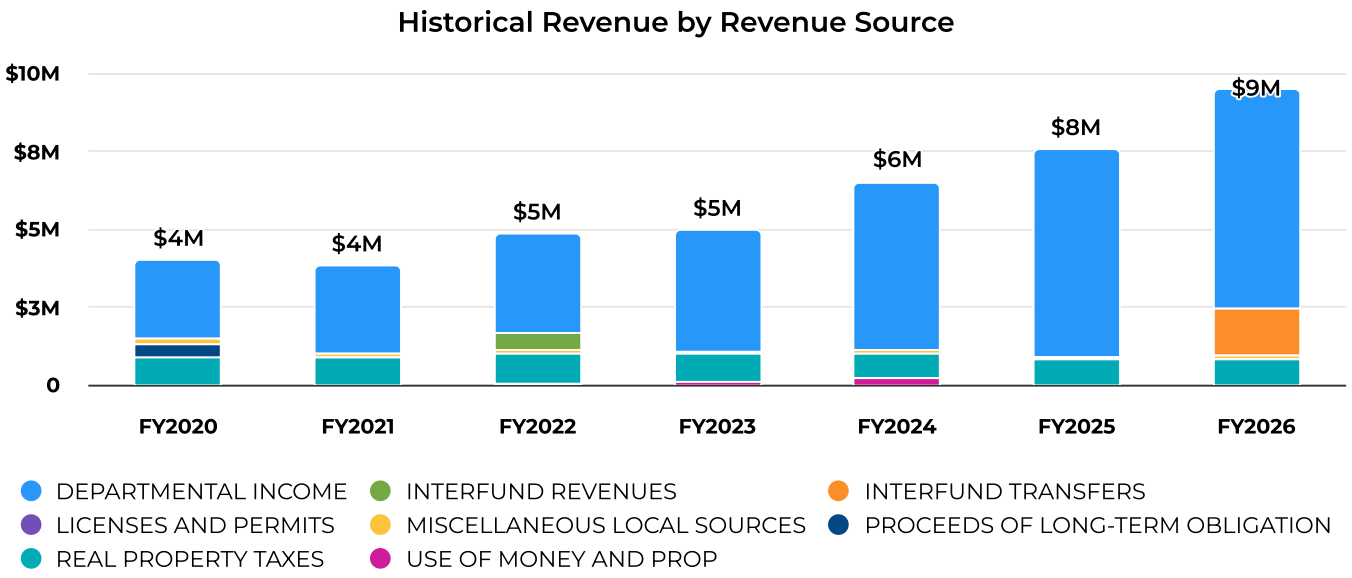


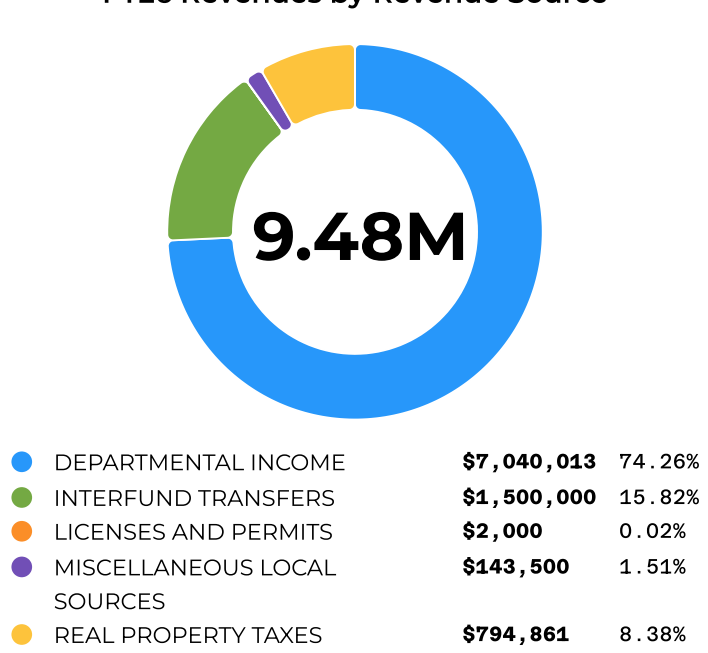


Expenditures by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
HOME AND COMMUNITY SERVICE	$2,973,944	$3,112,474	$3,719,199	$4,558,499	22.57%
TRANSFER	$41,469	$10,000	-	-	-
DEBT SERVICE	$845,395	$1,356,689	$3,827,991	$4,921,875	28.58%
Total Expenditures	**$3,860,808**	**$4,479,163**	**$7,547,190**	**$9,480,374**	**25.61%**

Revenues by Revenue Source



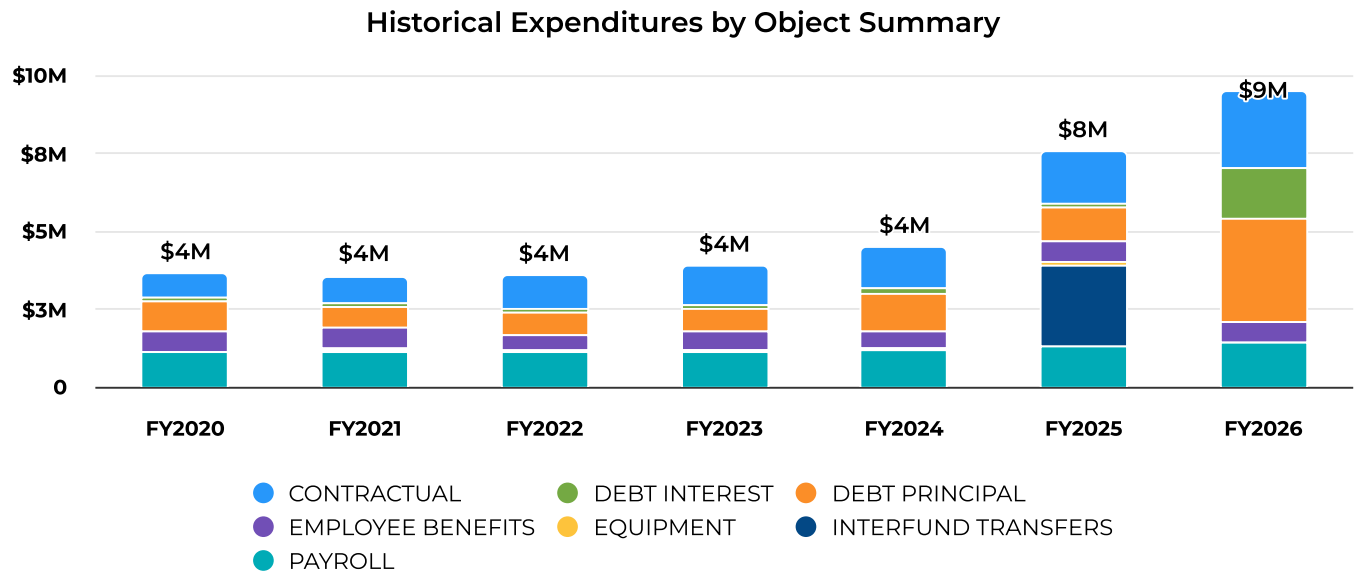


Revenues by Revenue Source

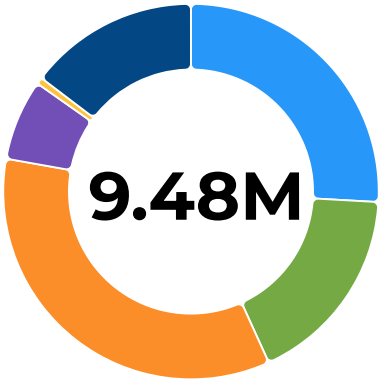
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REAL PROPERTY TAXES					
REAL PROPERTY TAXES	$902,407	$808,481	$792,068	$794,861	0.35%
Total REAL PROPERTY TAXES	$902,407	$808,481	$792,068	$794,861	0.35%
DEPARTMENTAL INCOME					
SEWER SERVICE CHARGES	$2,688,158	$3,769,526	$5,380,768	$5,298,013	-1.54%
SEWER SVC CHG OUT OF DIST	$87,394	$86,755	$99,630	$102,000	2.38%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
SEWER CHGS/QUARTERLY BILL	$1,033,613	$1,428,064	$1,073,753	$1,640,000	52.74%
SEWER CHGS/VULCRAFT SEWER	$73,562	$76,209	$91,971	-	-100.00%
Total DEPARTMENTAL INCOME	$3,882,728	$5,360,555	$6,646,122	$7,040,013	5.93%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$4,108	$4,632	$2,000	$3,500	75.00%
LEACHATE/SEPTAGE	$85,247	$137,019	$105,000	$140,000	33.33%
Total MISCELLANEOUS LOCAL SOURCES	$89,355	$141,651	$107,000	$143,500	34.11%
USE OF MONEY AND PROP					
INTEREST & EARNINGS	$89,716	$181,771	-	-	-
Total USE OF MONEY AND PROP	$89,716	$181,771	-	-	-
LICENSES AND PERMITS					
PERMITS (SPECIFY)	$1,400	$1,800	$2,000	$2,000	0.00%
Total LICENSES AND PERMITS	$1,400	$1,800	$2,000	$2,000	0.00%
INTERFUND TRANSFERS					
APPROP. FUND BALANCE	-	-	-	$1,500,000	-
Total INTERFUND TRANSFERS	-	-	-	$1,500,000	-
Total Revenues	**$4,965,605**	**$6,494,258**	**$7,547,190**	**$9,480,374**	**25.61%**

Expenditures by Object Summary



FY26 Expenditures by Object Summary



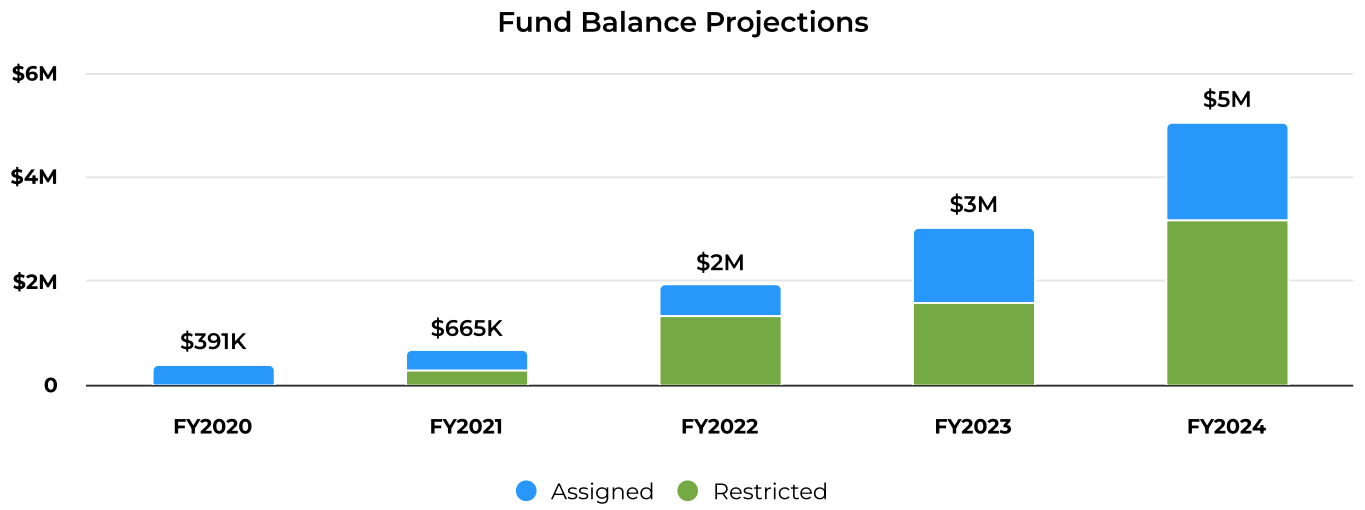
CONTRACTUAL	**$2,454,823**	25.89%
DEBT INTEREST	**$1,641,653**	17.32%
DEBT PRINCIPAL	**$3,280,222**	34.60%
EMPLOYEE BENEFITS	**$659,684**	6.96%
EQUIPMENT	**$53,050**	0.56%
PAYROLL	**$1,390,942**	14.67%

Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL					
PAYROLL/REGULAR	$1,029,417	$1,099,687	$1,267,312	$1,334,342	5.29%
PAYROLL/HOLIDAY	$54,604	$56,060	-	-	-
PAYROLL/OVERTIME	$14,252	$17,147	$26,500	$26,500	0.00%
PAYROLL/INSURANCE BUYBACK	$3,313	$3,750	-	-	-
PAYROLL/COMP TIME	$28,461	$23,720	$22,600	$22,600	0.00%
PAYROLL/SHFT DIFFERENTIAL	$40	$23	$6,500	$7,500	15.38%
Total PAYROLL	$1,130,085	$1,200,387	$1,322,912	$1,390,942	5.14%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$17,323	$12,875	$95,550	$53,050	-44.48%
Total EQUIPMENT	$17,323	$12,875	$95,550	$53,050	-44.48%
CONTRACTUAL					
PRINTING	$2,307	$3,358	$4,500	$4,700	4.44%
TELEPHONE	$6,450	$7,281	$10,682	$8,762	-17.97%
SUPPLIES	$9,687	$17,133	$21,000	$20,300	-3.33%
TRAVEL EMPLOYEE	$2,878	$280	$4,500	$2,400	-46.67%
REPAIRS & MAINTENANCE	$203,171	$110,258	$255,990	$249,700	-2.46%
POSTAGE	$11,259	$19,591	$15,000	$15,000	0.00%
BOOKS, MAGAZINES, PUBLIC	-	-	$350	$350	0.00%
GASOLINE, FUEL & OIL	$16,997	$19,316	$21,000	$25,000	19.05%
INSURANCE, LIABILITY	$13,704	$15,615	$14,000	$19,500	39.29%
RENT/LEASE	$6,850	$22,964	$47,760	$45,168	-5.43%
MEMBERSHIP DUES	$105	$210	$175	$175	0.00%
ADVERTISING	$251	$264	$500	$800	60.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
CONTRACTS	$40,658	$24,134	$65,360	$73,243	12.06%
EDUCATION EMPLOYEE	$8,786	$9,475	$18,400	$12,300	-33.15%
MED,DRGS, HLTH RL - NON	$1,461	$1,306	$1,300	$1,300	0.00%
SOFTWARE LICENSES	$124	$144	$13,620	$40,040	193.98%
SERVICES/OUTSIDE CONSULT	$39,154	$54,003	$91,900	$128,800	40.15%
TIRES	$2,687	$4,915	$9,500	$9,500	0.00%
LICENSE, FEES, PERMITS	$18,882	$19,114	$20,565	$20,000	-2.75%
UNIFORMS, CLOTHING, SHOES	$11,400	$10,800	$11,400	$11,400	0.00%
PAYMENT OF TAXES	$16,073	$16,757	$17,000	$17,000	0.00%
TELEPHONE/CELLULAR	$1,880	$1,920	$6,800	$8,864	30.35%
MAINTENANCE/PRINT MGT SVCS	$256	$437	$250	$250	0.00%
IT HARDWARE MAINTENANCE	$1,600	$1,600	$1,600	$1,600	0.00%
UTILITIES/ELECTRIC	$283,216	$408,364	$361,000	$370,000	2.49%
IT SOFTWARE MAINTENANCE	$5,320	$5,646	$6,500	$6,500	0.00%
UTILITIES/GAS	$51,477	$55,767	$68,200	$66,700	-2.20%
UTILITIES/WATER	$2,099	$2,904	$3,000	$3,000	0.00%
NETWORK	$1,402	$1,993	$2,492	$3,935	57.91%
INDIRECT COST ALLOCATION	$201,694	$191,536	$200,000	$191,536	-4.23%
SLUDGE DUMPING	$4,050	$5,871	$13,000	-	-100.00%
SUPPLIES/CHEMICALS	$273,351	$289,342	$336,000	$1,083,000	222.32%
SUPPLIES/LAB	$15,057	$15,309	$18,000	$14,000	-22.22%
Total CONTRACTUAL	$1,254,284	$1,337,609	$1,661,344	$2,454,823	47.76%
DEBT PRINCIPAL					
DEBT PRINCIPAL	$732,782	$1,211,482	$1,139,007	$3,280,222	187.99%
Total DEBT PRINCIPAL	$732,782	$1,211,482	$1,139,007	$3,280,222	187.99%
DEBT INTEREST					
DEBT INTEREST	$112,614	$145,207	$103,222	$1,641,653	1,490.41%
Total DEBT INTEREST	$112,614	$145,207	$103,222	$1,641,653	1,490.41%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$83,272	$88,574	$98,557	$103,625	5.14%
STATE RETIREMENT	$132,991	$161,321	$187,511	$208,998	11.46%
HSP,MED,DENT,DRUGS,VISION	$303,678	$276,559	$279,017	$309,561	10.95%
UNEMPLOYMENT INS BENEFITS	-$1,318	$9,072	$7,500	$2,500	-66.67%
WORKERS COMPENSATION	$53,628	$26,077	$66,808	$35,000	-47.61%
Total EMPLOYEE BENEFITS	$572,252	$561,603	$639,393	$659,684	3.17%
INTERFUND TRANSFERS					
TRANSFER TO CAP PROJECTS	$41,469	$10,000	-	-	-
BUDGETARY PROVISION - CAPITAL RESERVE	-	-	$2,585,762	-	-100.00%
Total INTERFUND TRANSFERS	$41,469	$10,000	$2,585,762	-	-100.00%
Total Expenditures	**$3,860,808**	**$4,479,163**	**$7,547,190**	**$9,480,374**	**25.61%**

Fund Balance

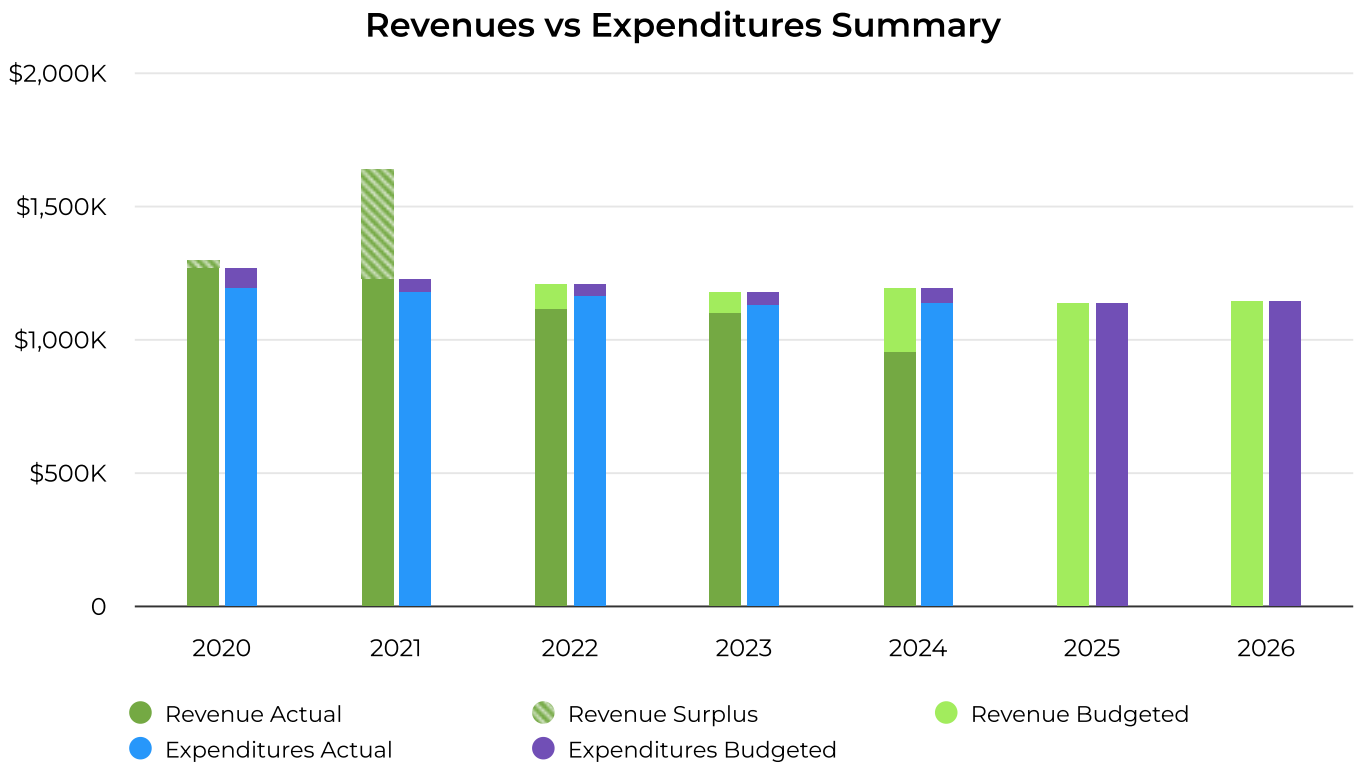


Financial Summary

Fund Balance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 vs. FY 2024 ($ Change)
Assigned	$391,058	$405,075	$616,612	$1,477,541	$1,876,535	$398,994
Restricted	-	$259,737	$1,314,554	$1,558,422	$3,174,523	$1,616,101
Total Fund Balance	**$391,058**	**$664,812**	**$1,931,166**	**$3,035,963**	**$5,051,058**	**$2,015,095**

(CL) SOLID WASTE

Summary

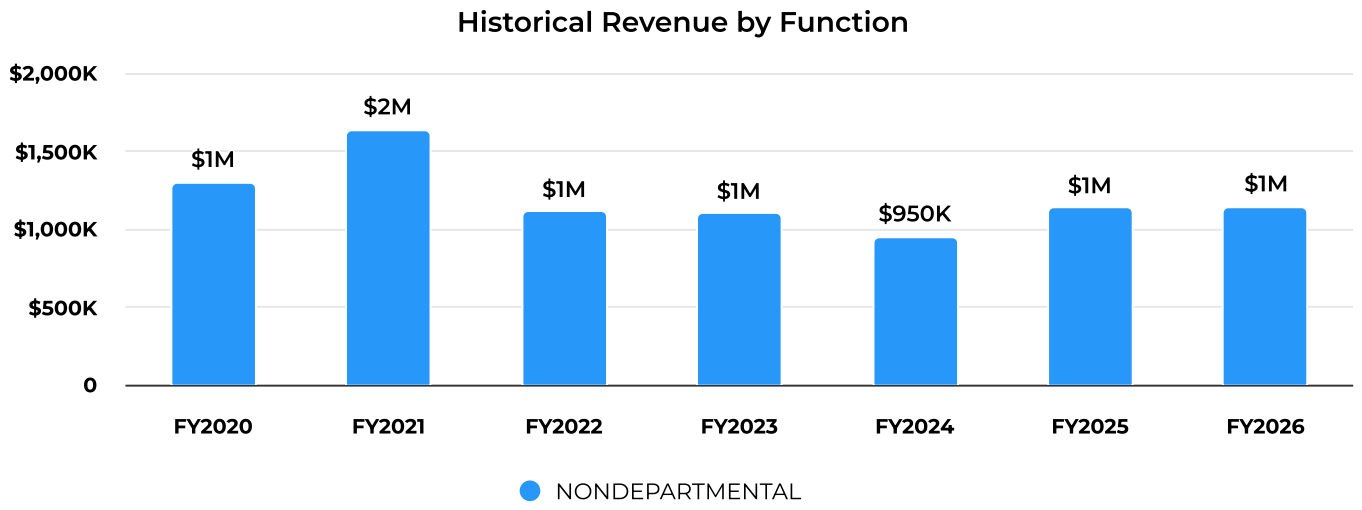


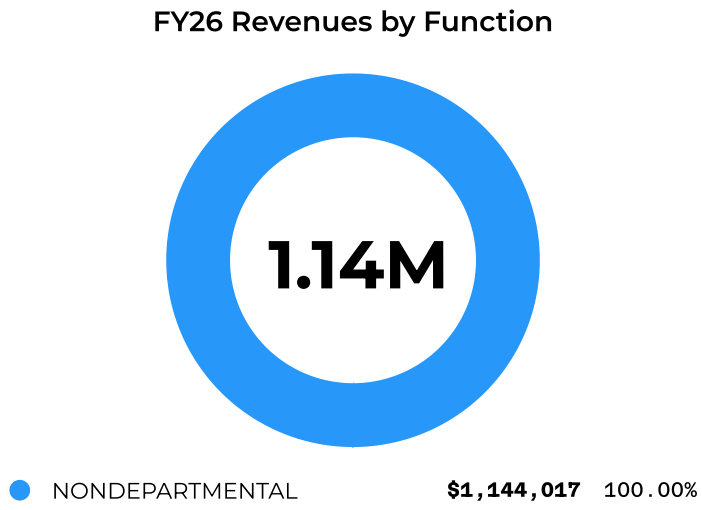
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Revenues					
DEPARTMENTAL INCOME	$1,097,584	$949,991	$1,053,398	$1,064,369	1.04%
INTERFUND TRANSFERS	-	-	$79,592	$79,648	0.07%
Total Revenues	**$1,097,584**	**$949,991**	**$1,132,990**	**$1,144,017**	**0.97%**
Expenditures					
PAYROLL	$704,551	$742,806	$654,014	$659,365	0.82%
CONTRACTUAL	$143,429	$79,076	$148,865	$161,339	8.38%
DEBT PRINCIPAL	$4,230	$4,280	$4,340	$4,440	2.30%
DEBT INTEREST	$698	$655	$613	$569	-7.18%
EMPLOYEE BENEFITS	$276,978	$305,165	$325,158	$318,304	-2.11%
Total Expenditures	**$1,129,885**	**$1,131,982**	**$1,132,990**	**$1,144,017**	**0.97%**
Total Revenues Less Expenditures	**-$32,301**	**-$181,991**	**-**	**-**	**-**

Revenues by Function

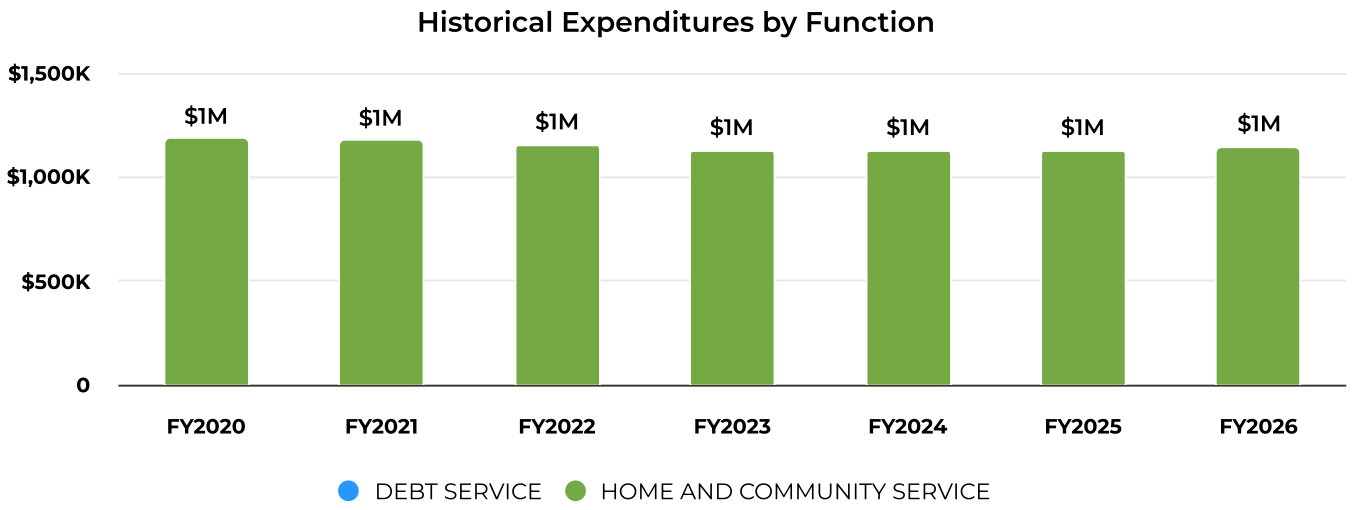


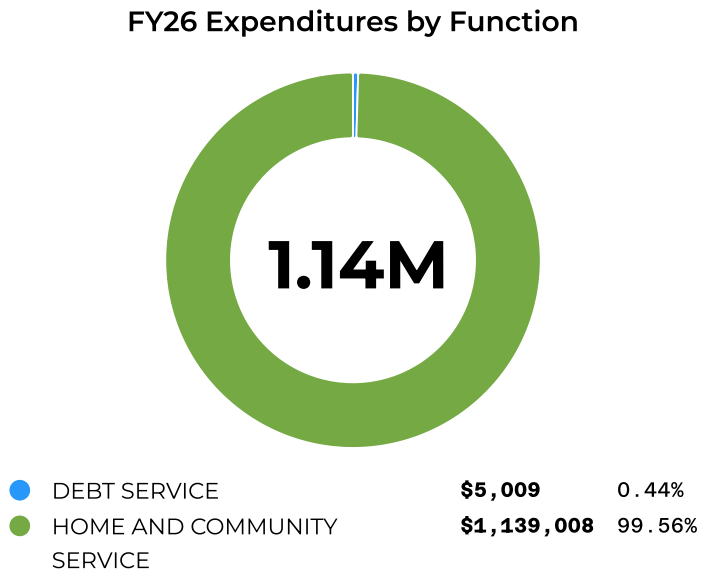


Revenues by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NONDEPARTMENTAL	$1,097,584	$949,991	$1,132,990	$1,144,017	0.97%
Total Revenues	**$1,097,584**	**$949,991**	**$1,132,990**	**$1,144,017**	**0.97%**

Expenditures by Function

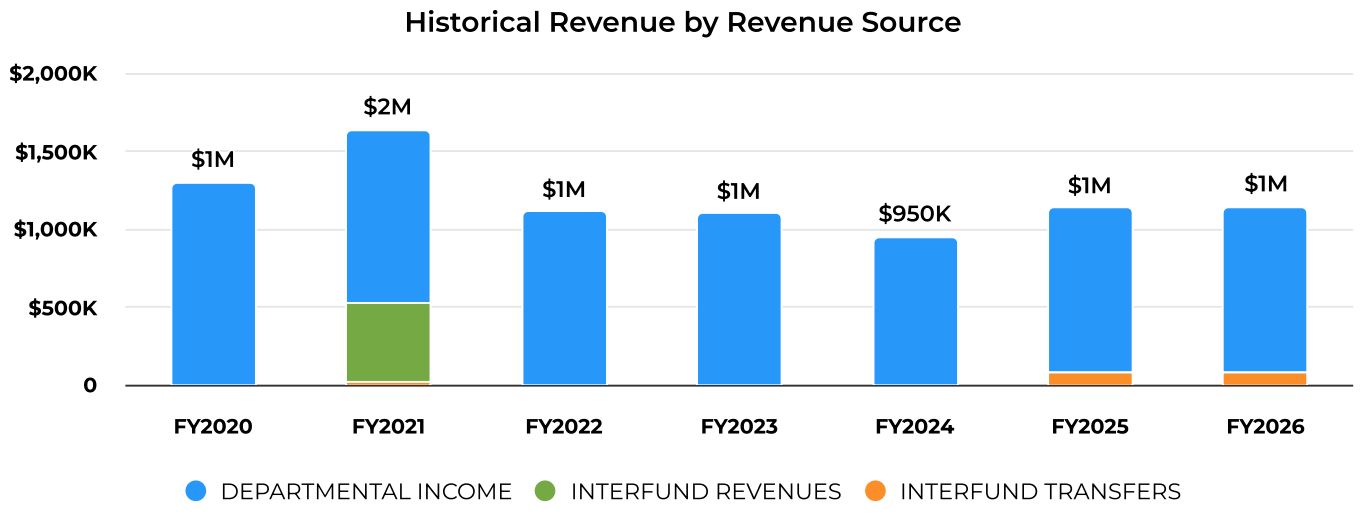


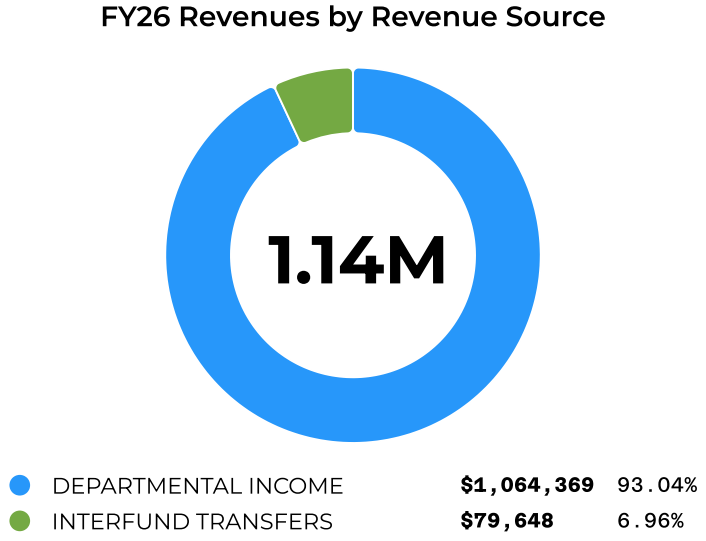


Expenditures by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
HOME AND COMMUNITY SERVICE	$1,124,958	$1,127,047	$1,128,037	$1,139,008	0.97%
DEBT SERVICE	$4,928	$4,935	$4,953	$5,009	1.13%
Total Expenditures	**$1,129,885**	**$1,131,982**	**$1,132,990**	**$1,144,017**	**0.97%**

Revenues by Revenue Source

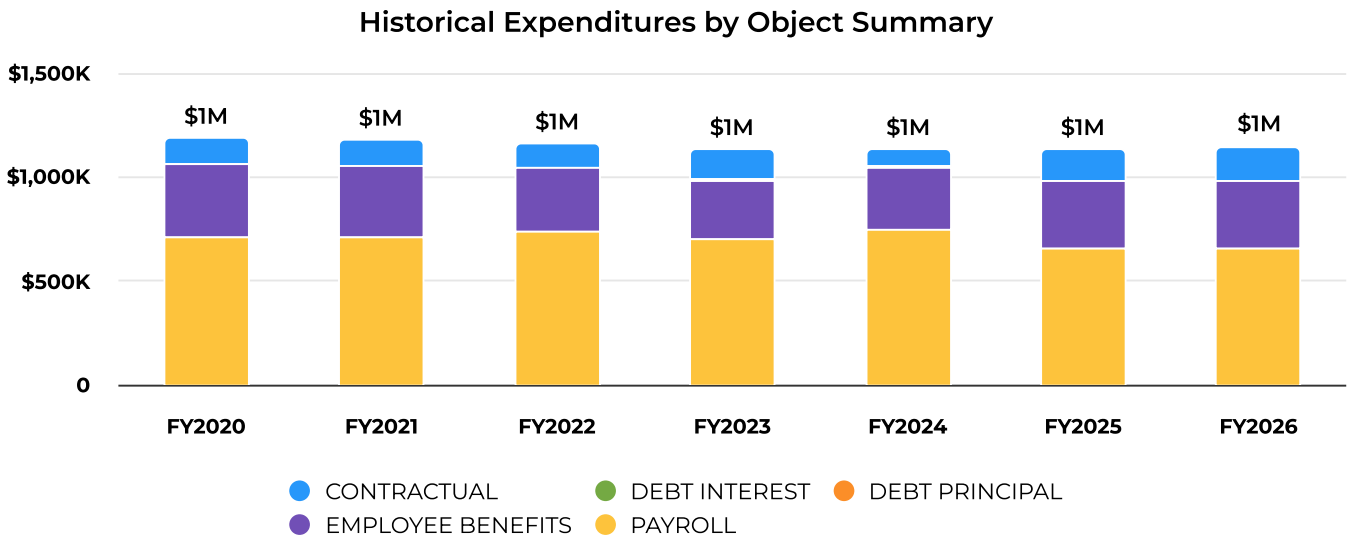


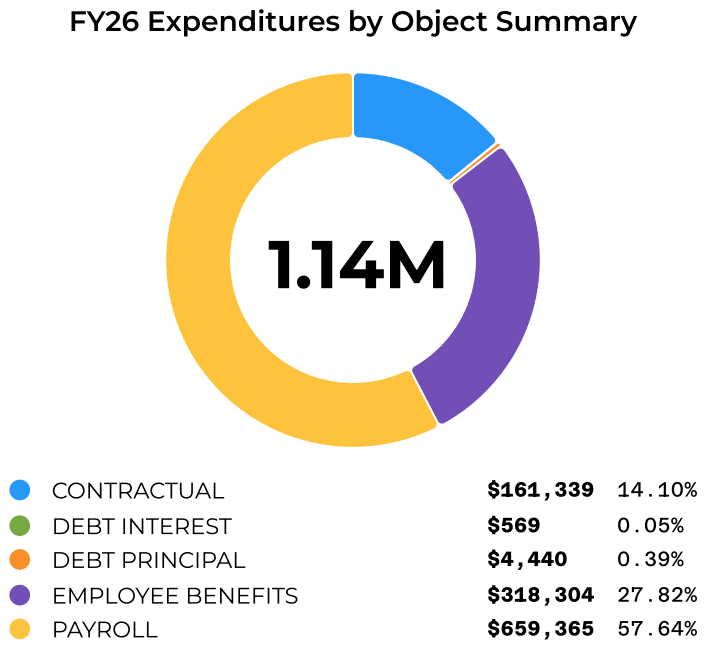


Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME					
EXPENSE REIMB/CASELLA	$1,097,584	$949,991	$1,053,398	$1,064,369	1.04%
Total DEPARTMENTAL INCOME	$1,097,584	$949,991	$1,053,398	$1,064,369	1.04%
INTERFUND TRANSFERS					
APPROP. FUND BALANCE	-	-	$79,592	$79,648	0.07%
Total INTERFUND TRANSFERS	-	-	$79,592	$79,648	0.07%
Total Revenues	**$1,097,584**	**$949,991**	**$1,132,990**	**$1,144,017**	**0.97%**

Expenditures by Object Summary



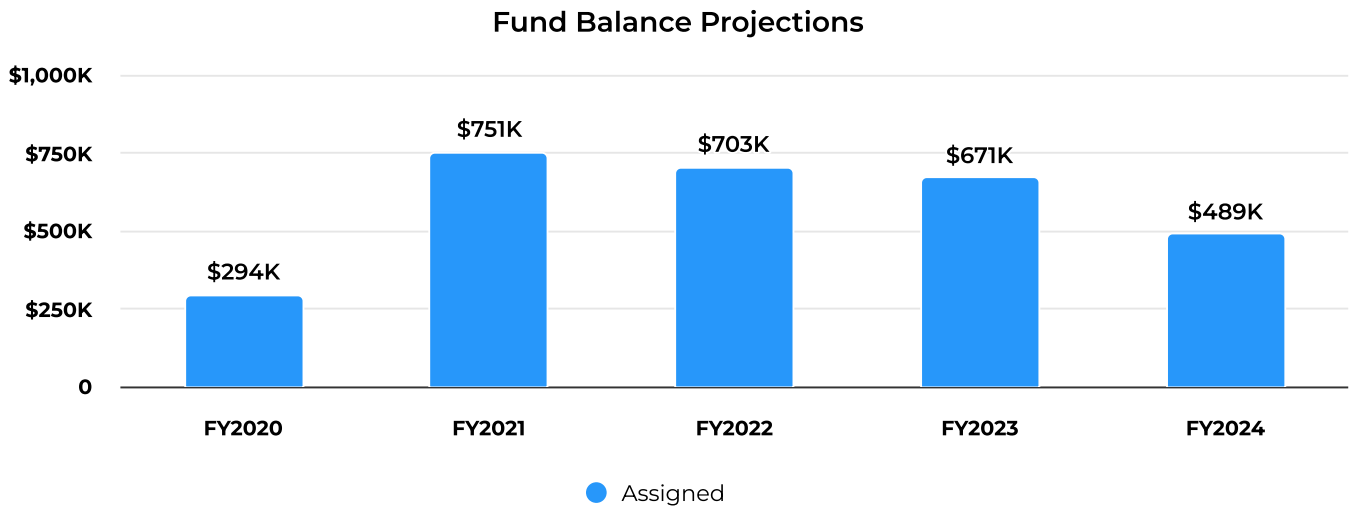


Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL					
PAYROLL/REGULAR	$519,228	$544,202	$480,890	$494,115	2.75%
PAYROLL/HOLIDAY	$25,161	$25,801	-	-	-
PAYROLL/OVERTIME	$141,892	$153,370	$153,624	$145,000	-5.61%
PAYROLL/INSURANCE BUYBACK	$1,500	$1,500	$1,500	$1,500	0.00%
PAYROLL/OUT OF TITLE	$16,770	$17,934	$18,000	$18,750	4.17%
Total PAYROLL	$704,551	$742,806	$654,014	$659,365	0.82%
CONTRACTUAL					

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
INSURANCE, LIABILITY	$2,825	$2,969	$2,900	$3,000	3.45%
RENT/LEASE	$6,000	$6,000	$6,000	$6,000	0.00%
CONTRACTS	$69,851	-	$69,839	$69,839	0.00%
UNIFORMS, CLOTHING, SHOES	$2,537	$2,623	$2,626	$2,800	6.63%
PAYMENT OF TAXES	$1,041	$1,042	$1,500	$1,100	-26.67%
UTILITIES/ELECTRIC	$47,238	$54,524	$51,000	$62,500	22.55%
UTILITIES/GAS	$7,192	$7,982	$8,000	$9,600	20.00%
HOUSEHOLD HAZARDOUS WASTE	$6,744	$3,936	$7,000	$6,500	-7.14%
Total CONTRACTUAL	$143,429	$79,076	$148,865	$161,339	8.38%
DEBT PRINCIPAL					
DEBT PRINCIPAL	$4,230	$4,280	$4,340	$4,440	2.30%
Total DEBT PRINCIPAL	$4,230	$4,280	$4,340	$4,440	2.30%
DEBT INTEREST					
DEBT INTEREST	$698	$655	$613	$569	-7.18%
Total DEBT INTEREST	$698	$655	$613	$569	-7.18%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$52,695	$55,603	$48,724	$49,123	0.82%
STATE RETIREMENT	$67,079	$78,475	$88,968	$85,330	-4.09%
HSP,MED,DENT,DRUGS,VISION	$150,329	$152,744	$157,466	$168,851	7.23%
WORKERS COMPENSATION	$6,875	$18,344	$30,000	$15,000	-50.00%
Total EMPLOYEE BENEFITS	$276,978	$305,165	$325,158	$318,304	-2.11%
Total Expenditures	**$1,129,885**	**$1,131,982**	**$1,132,990**	**$1,144,017**	**0.97%**

Fund Balance



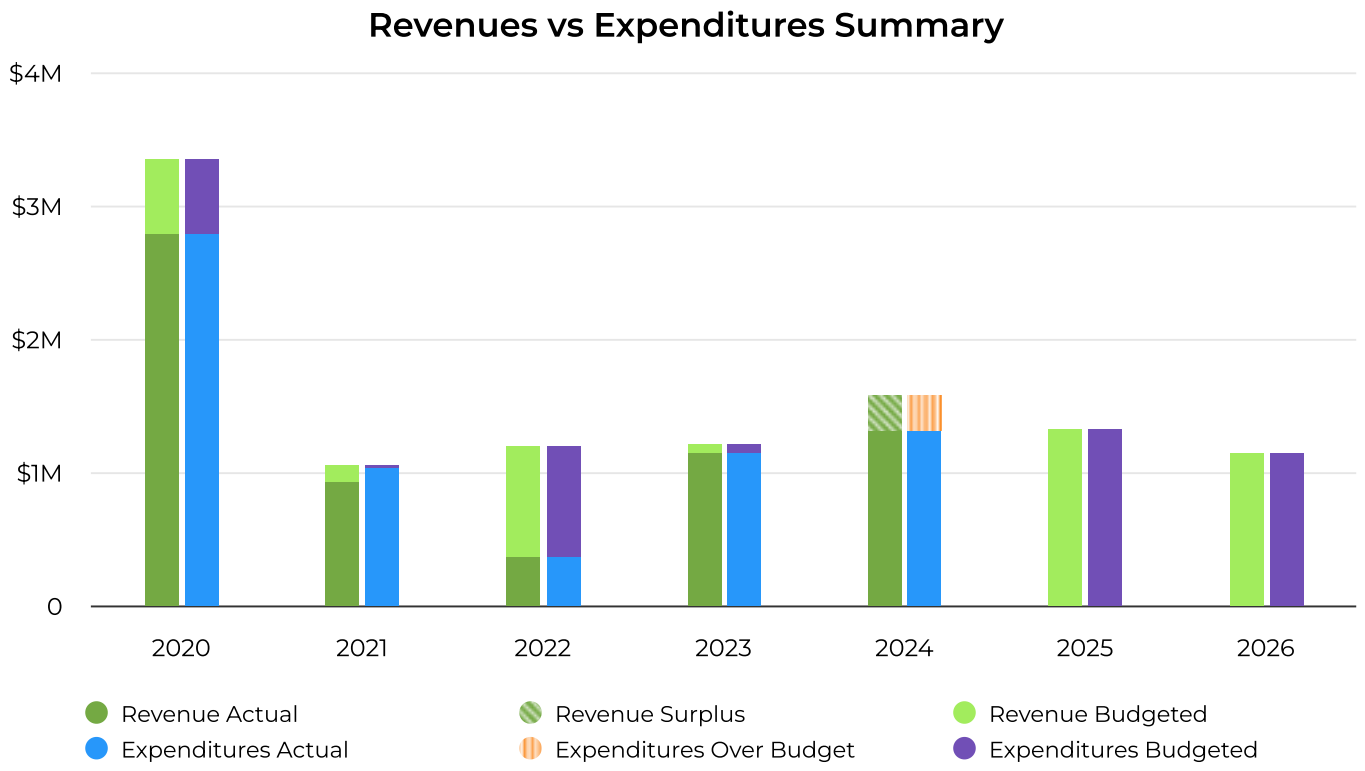
Financial Summary

Fund Balance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 vs. FY 2024 ($ Change)
Assigned	$294,234	$750,892	$703,480	$671,179	$489,188	-$181,991

Fund Balance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 vs. FY 2024 ($ Change)
Total Fund Balance	**$294,234**	**$750,892**	**$703,480**	**$671,179**	**$489,188**	**-$181,991**

(S) WORKER'S COMPENSATION

Summary

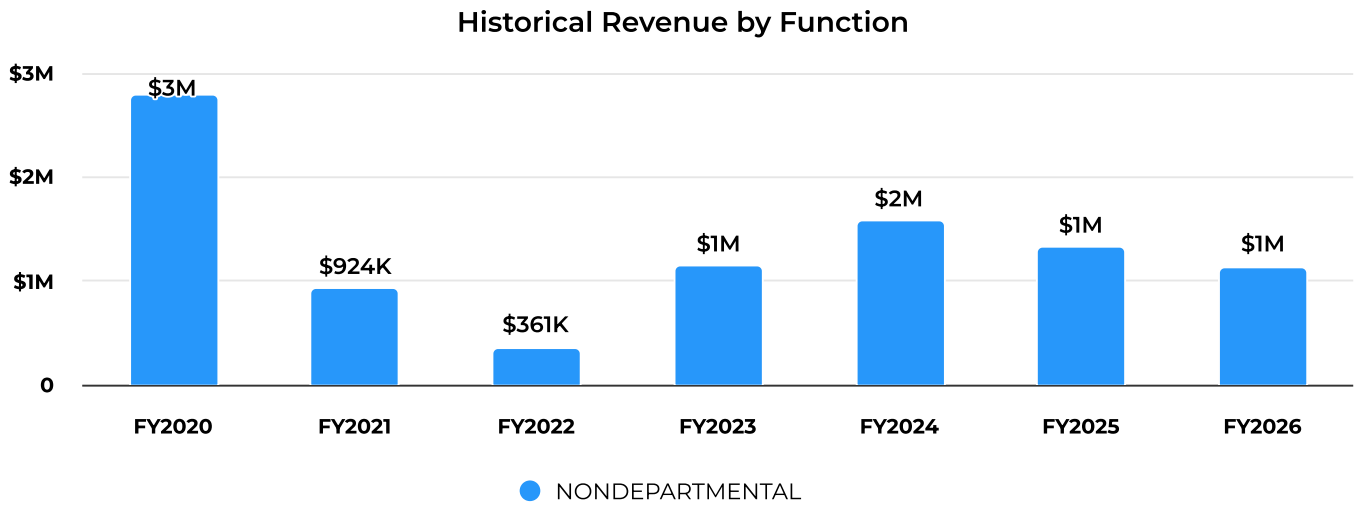


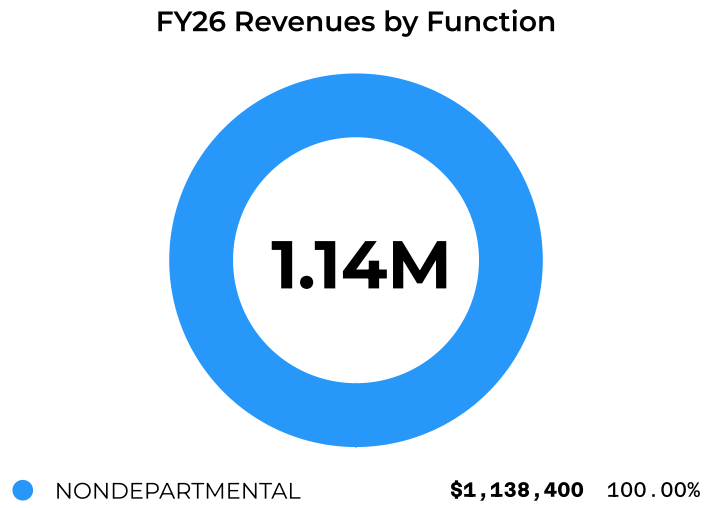
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Revenues					
MISCELLANEOUS LOCAL SOURCES	$134,782	$114,898	$104,250	$150,000	43.88%
INTERGOVERNMENTAL CHARGES	$819,077	$1,232,412	$800,000	$650,000	-18.75%
INTERFUND REVENUES	$192,841	$227,352	$260,000	$235,000	-9.62%
INTERFUND TRANSFERS	-	-	$156,910	$103,400	-34.10%
Total Revenues	**$1,146,700**	**$1,574,662**	**$1,321,160**	**$1,138,400**	**-13.83%**
Expenditures					
CONTRACTUAL	$1,146,700	$1,574,662	$1,321,160	$1,138,400	-13.83%
Total Expenditures	**$1,146,700**	**$1,574,662**	**$1,321,160**	**$1,138,400**	**-13.83%**
Total Revenues Less Expenditures	-	-	-	-	-

Revenues by Function

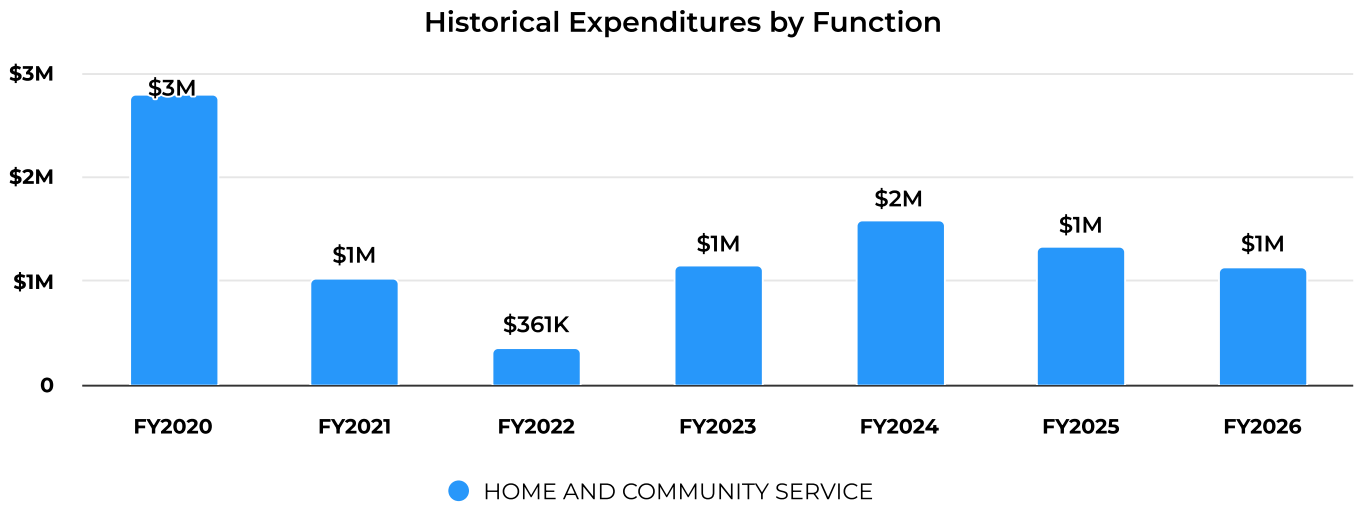


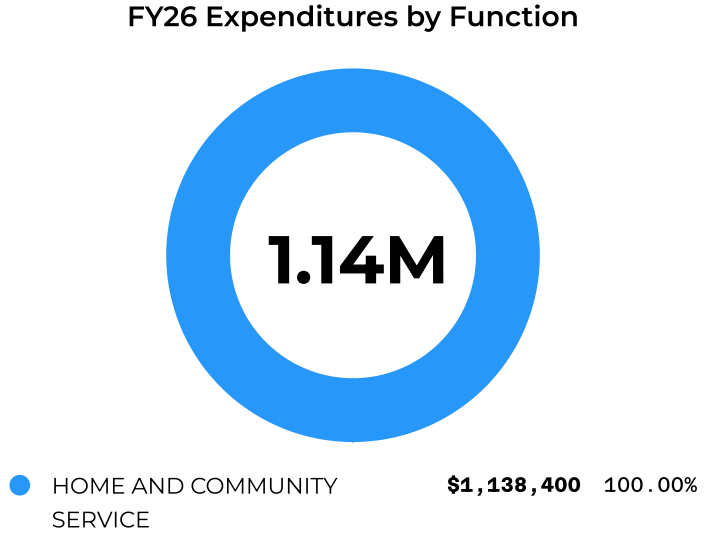


Revenues by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NONDEPARTMENTAL	$1,146,700	$1,574,662	$1,321,160	$1,138,400	-13.83%
Total Revenues	**$1,146,700**	**$1,574,662**	**$1,321,160**	**$1,138,400**	**-13.83%**

Expenditures by Function

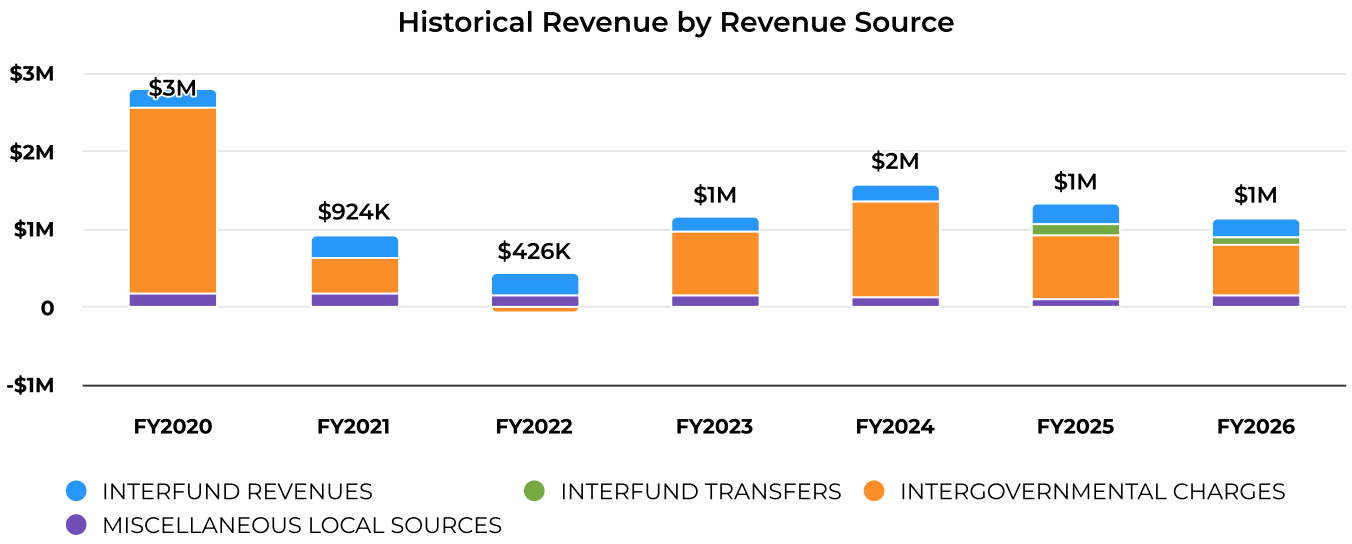


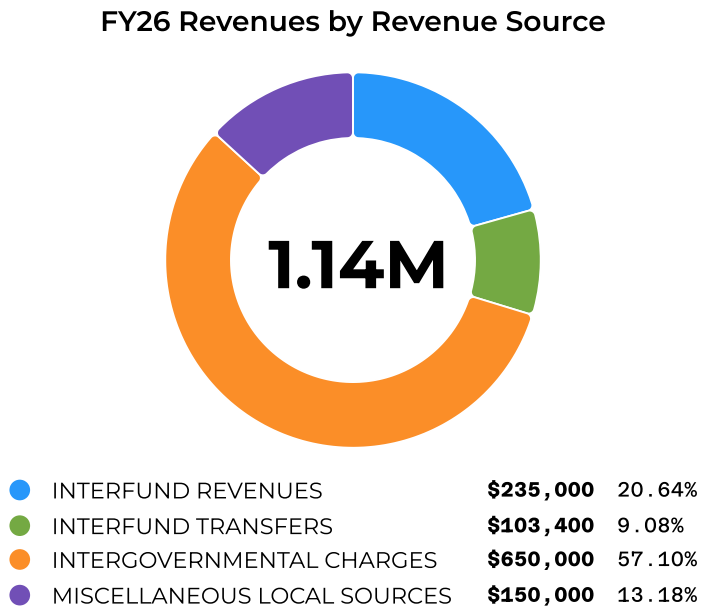


Expenditures by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
HOME AND COMMUNITY SERVICE	$1,146,700	$1,574,662	$1,321,160	$1,138,400	-13.83%
Total Expenditures	**$1,146,700**	**$1,574,662**	**$1,321,160**	**$1,138,400**	**-13.83%**

Revenues by Revenue Source



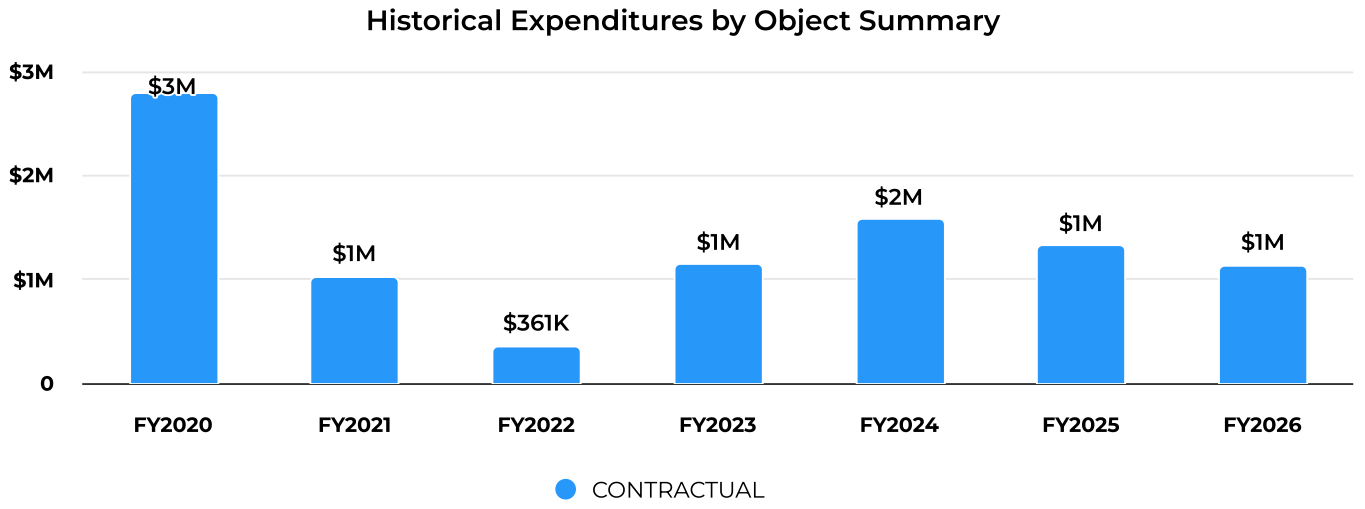


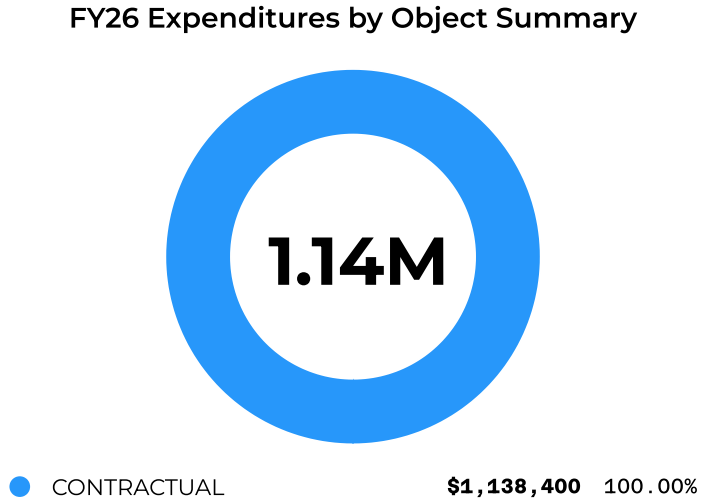
Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
MISCELLANEOUS LOCAL SOURCES					
REFUND OF PRIOR YEARS EXP	$134,782	$114,898	$104,250	$150,000	43.88%
Total MISCELLANEOUS LOCAL SOURCES	$134,782	$114,898	$104,250	$150,000	43.88%
INTERGOVERNMENTAL CHARGES					
PARTICIPANT ASSESSMENTS	$819,077	$1,232,412	$800,000	$650,000	-18.75%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total INTERGOVERNMENTAL CHARGES	$819,077	$1,232,412	$800,000	$650,000	-18.75%
INTERFUND REVENUES					
TRANSFER FR ENTERPRISE FD	$192,841	$227,352	$260,000	$235,000	-9.62%
Total INTERFUND REVENUES	$192,841	$227,352	$260,000	$235,000	-9.62%
INTERFUND TRANSFERS					
APPROP. FUND BALANCE	-	-	$156,910	$103,400	-34.10%
Total INTERFUND TRANSFERS	-	-	$156,910	$103,400	-34.10%
Total Revenues	**$1,146,700**	**$1,574,662**	**$1,321,160**	**$1,138,400**	**-13.83%**

Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
CONTRACTUAL					
PRINTING	$290	$222	$230	$200	-13.04%
TELEPHONE	$165	$157	$165	$185	12.12%
TRAVEL EMPLOYEE	$102	-	$900	$900	0.00%
POSTAGE	$69	$103	$150	$150	0.00%
MEMBERSHIP DUES	$55	-	$55	$55	0.00%
LEGAL & ACCOUNTING	$1,630	$2,023	$5,000	$22,000	340.00%
CONTRACTS	$58,287	$47,301	$56,000	$59,000	5.36%
EDUCATION EMPLOYEE	-	-	$250	$750	200.00%
MED,DRGS, HLTH RL - NON	$173,479	$488,589	-	-	-
INVESTIGATIONS	$14,103	$7,207	$30,000	$10,000	-66.67%
CSH RECPTS ASSESS & OTHER	$98,185	$96,459	$110,000	$110,000	0.00%
RECIPIENT EXPENDITURES	$700,784	$677,462	$968,250	$800,000	-17.38%
IT HARDWARE MAINTENANCE	$100	$100	$100	$100	0.00%
MEDICAL/WORKERS COMP	$99,392	$255,010	$150,000	$135,000	-10.00%
NETWORK	$57	$29	$60	$60	0.00%
Total CONTRACTUAL	$1,146,700	$1,574,662	$1,321,160	$1,138,400	-13.83%
Total Expenditures	**$1,146,700**	**$1,574,662**	**$1,321,160**	**$1,138,400**	**-13.83%**

Fund Balance

Fund Balance Projections

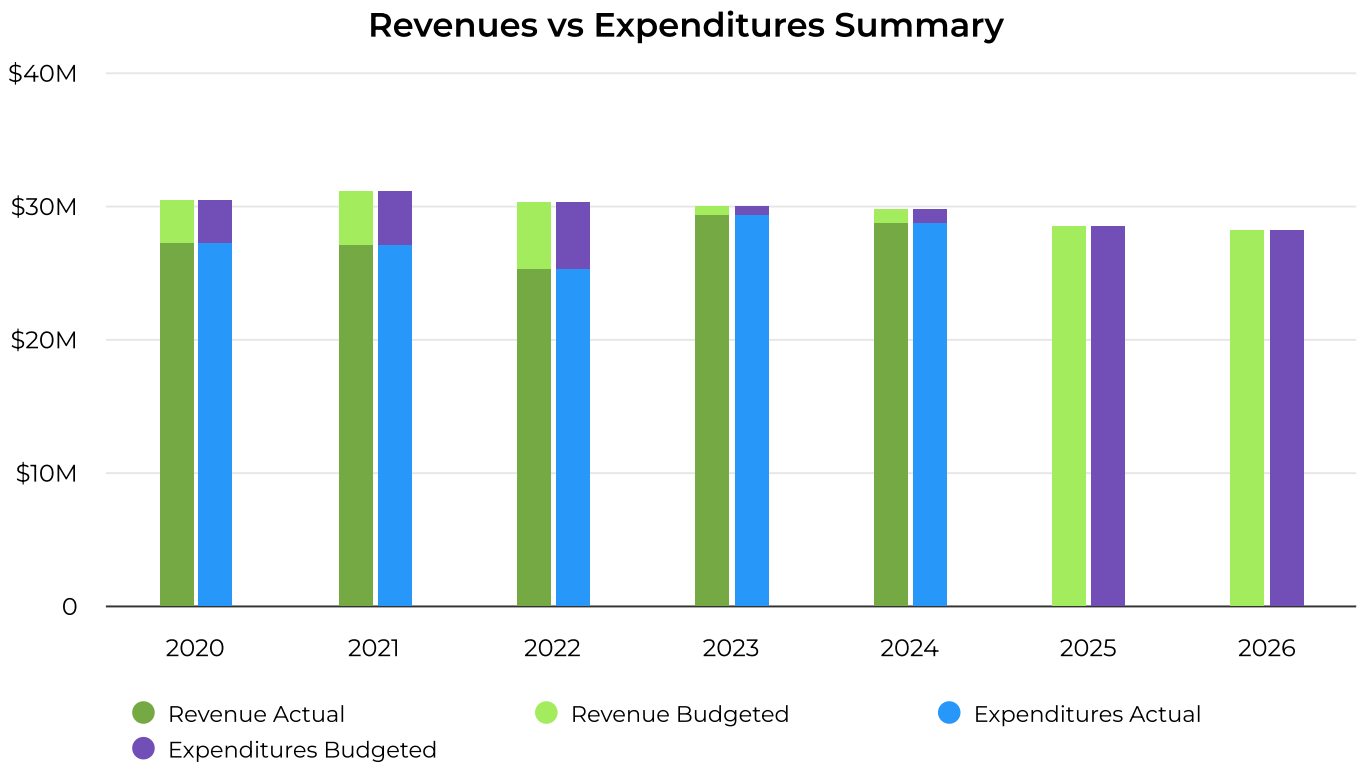
No data available

Financial Summary

No data available

(M) HEALTH INSURANCE

Summary

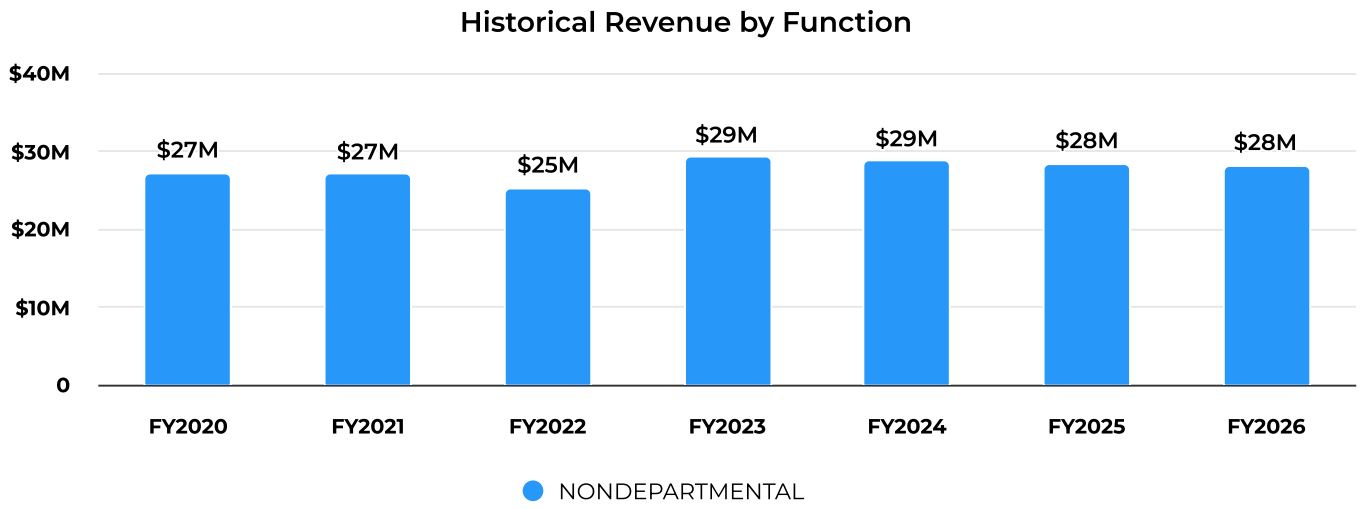


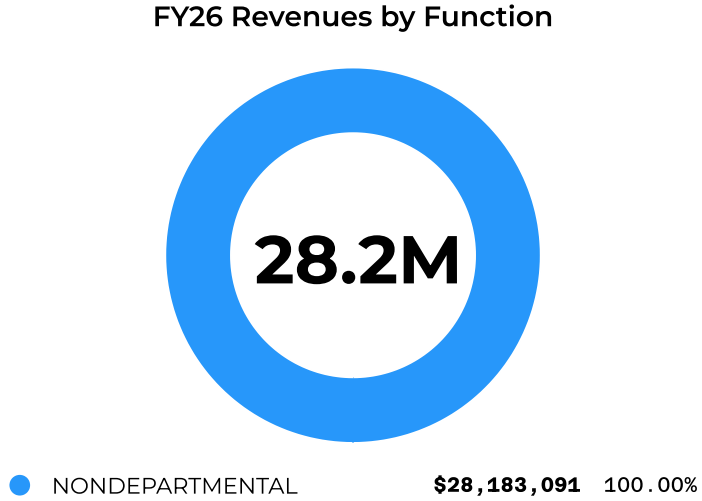
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Revenues					
DEPARTMENTAL INCOME	$2,529,025	$2,820,895	$3,885,500	$3,990,500	2.70%
MISCELLANEOUS LOCAL SOURCES	$432,948	-	$425,000	-	-100.00%
INTERGOVERNMENTAL CHARGES	$10,281,910	$11,041,206	$6,222,860	$5,393,809	-13.32%
INTERFUND REVENUES	$15,989,433	$14,819,872	$17,868,493	$18,798,782	5.21%
Total Revenues	**$29,233,317**	**$28,681,974**	**$28,401,853**	**$28,183,091**	**-0.77%**
Expenditures					
CONTRACTUAL	$14,400	$14,400	$14,500	$14,400	-0.69%
EMPLOYEE BENEFITS	$29,218,917	$28,667,574	$28,387,353	$28,168,691	-0.77%
Total Expenditures	**$29,233,317**	**$28,681,974**	**$28,401,853**	**$28,183,091**	**-0.77%**
Total Revenues Less Expenditures	-	-	-	-	-

Revenues by Function

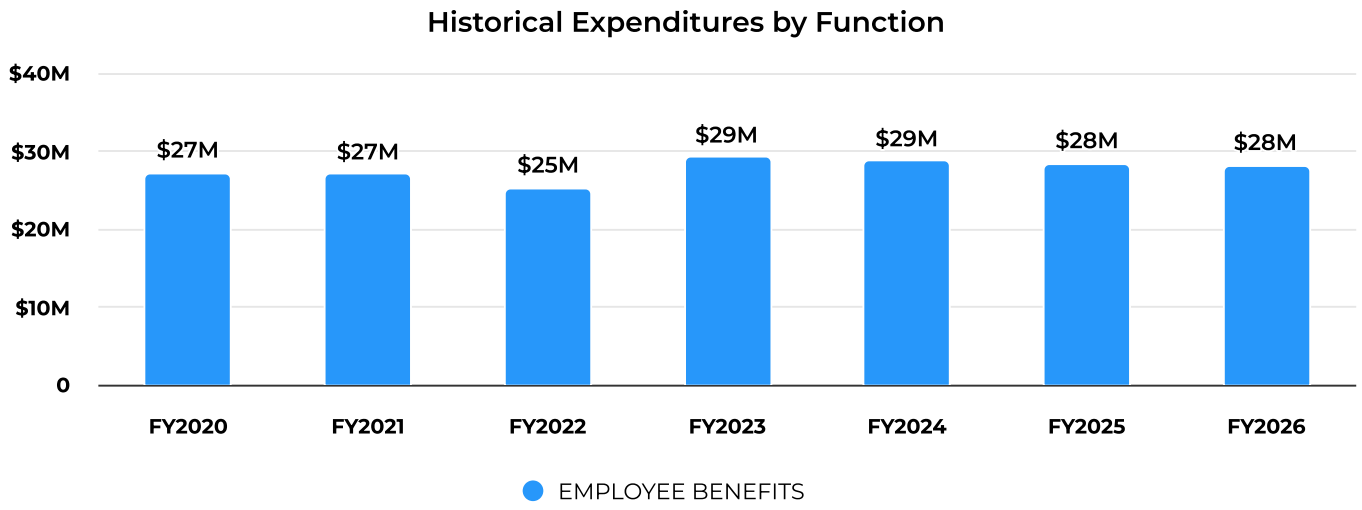


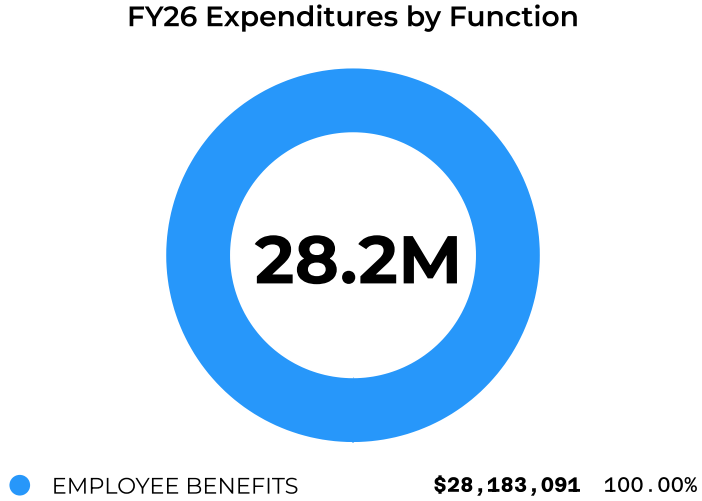


Revenues by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NONDEPARTMENTAL	$29,233,317	$28,681,974	$28,401,853	$28,183,091	-0.77%
Total Revenues	**$29,233,317**	**$28,681,974**	**$28,401,853**	**$28,183,091**	**-0.77%**

Expenditures by Function

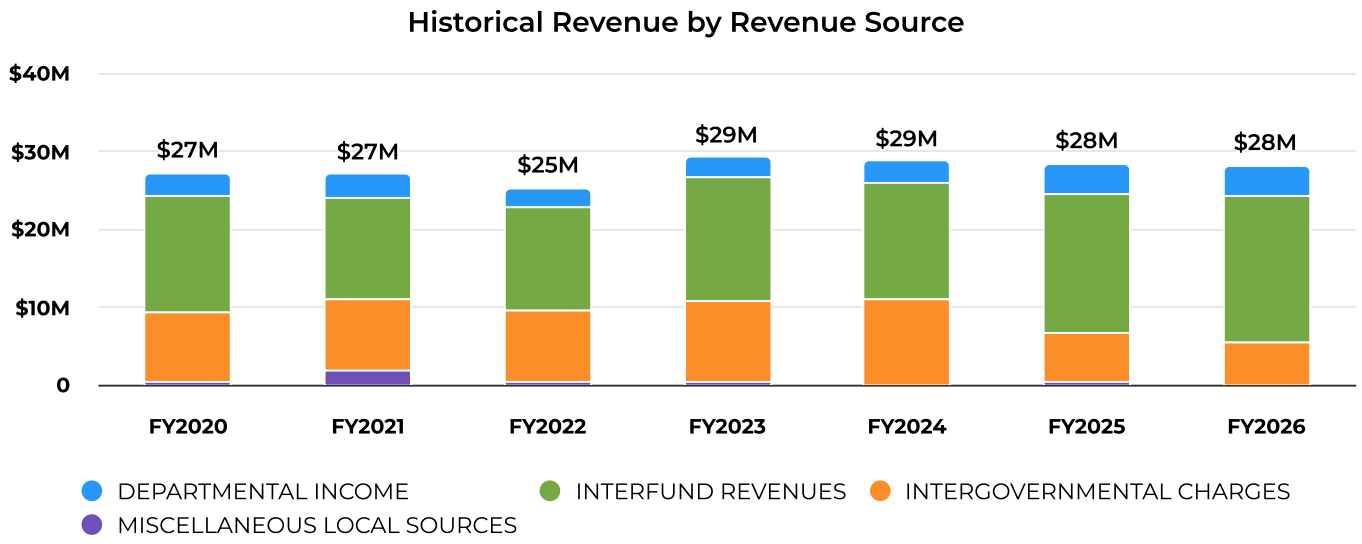


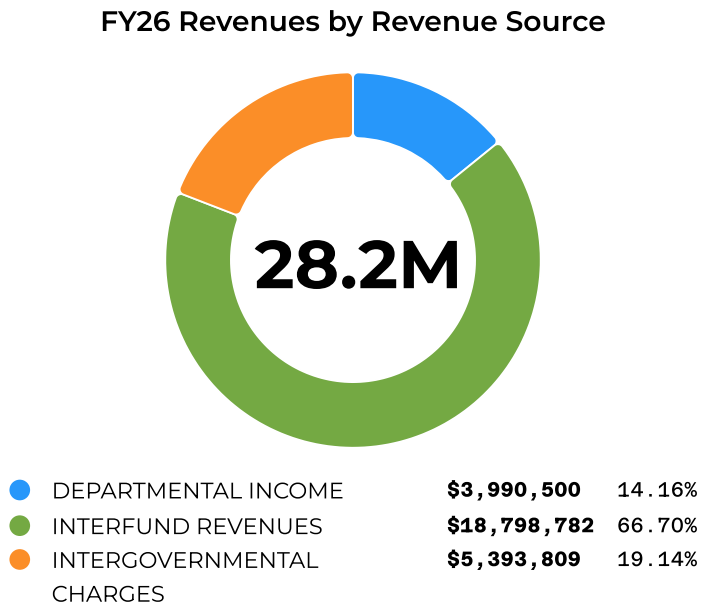


Expenditures by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
EMPLOYEE BENEFITS	$29,233,317	$28,681,974	$28,401,853	$28,183,091	-0.77%
Total Expenditures	**$29,233,317**	**$28,681,974**	**$28,401,853**	**$28,183,091**	**-0.77%**

Revenues by Revenue Source



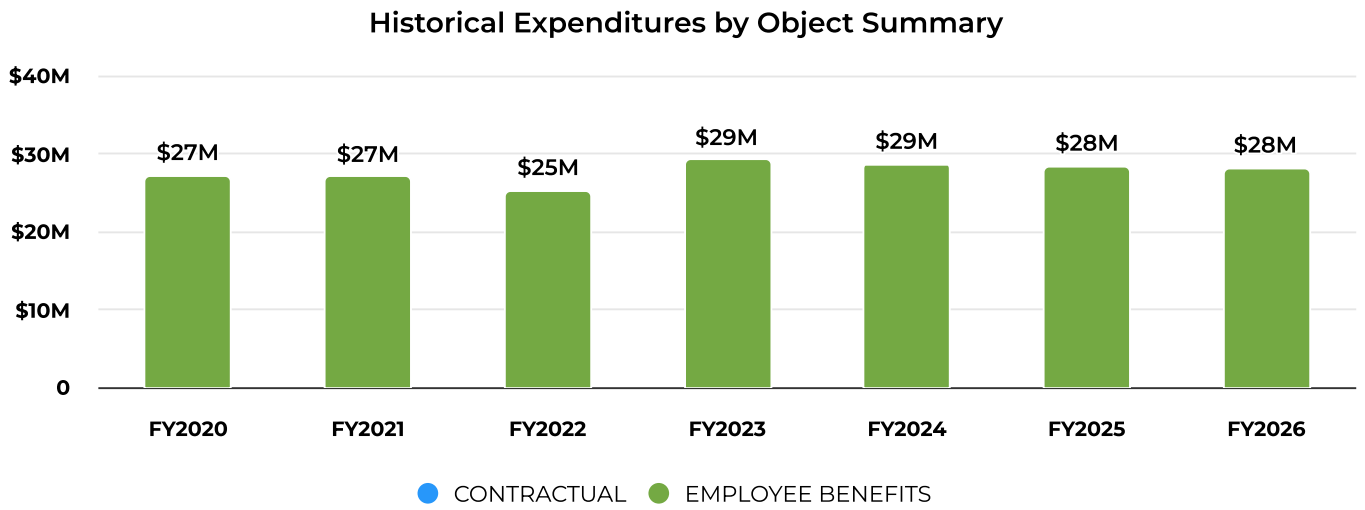


Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME					
SHARED SERVICES CHARGES	$1,537,371	$1,744,643	$1,900,000	$2,085,000	9.74%
SHARED SVCS/RETIREES	$859,974	$946,111	$1,800,000	$1,700,000	-5.56%
SHARED SVCS/DIRECT PAY	$100,838	$107,985	$170,000	$190,000	11.76%
SHARED SVCS/COBRA	$29,874	$21,558	$15,000	$15,000	0.00%
SHARED SVCS/FMLA	$968	$599	$500	$500	0.00%
Total DEPARTMENTAL INCOME	$2,529,025	$2,820,895	$3,885,500	$3,990,500	2.70%
MISCELLANEOUS LOCAL SOURCES					

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REFUND OF PRIOR YEARS EXP	$432,948	-	$425,000	-	-100.00%
Total MISCELLANEOUS LOCAL SOURCES	$432,948	-	$425,000	-	-100.00%
INTERGOVERNMENTAL CHARGES					
INS SVC/CITY OF ELMIRA	$5,994,677	$6,231,209	$1,044,065	-	-100.00%
INS SVC/SCHUYLER COUNTY	$4,287,233	$4,809,998	$5,178,795	$5,393,809	4.15%
Total INTERGOVERNMENTAL CHARGES	$10,281,910	$11,041,206	$6,222,860	$5,393,809	-13.32%
INTERFUND REVENUES					
TRANSFER FR ENTERPRISE FD	$2,160,326	$2,032,713	$2,632,633	$2,814,184	6.90%
CONTRIBUTIONS - GEN FUND	$11,810,496	$10,896,828	$13,064,617	$13,451,828	2.96%
OTHER FUNDS/AIRPORT	$264,040	$230,514	$319,107	$393,986	23.47%
OTHER FUNDS/ELM SEWER DST	$303,678	$276,559	$279,017	$309,561	10.95%
OTHER FUNDS/SEWER DIST #1	$316,415	$350,371	$351,963	$506,554	43.92%
OTHER FUNDS/SOLID WASTE	$150,329	$152,744	$157,466	$168,851	7.23%
OTHER FUNDS/HIGHWAY	$984,149	$880,144	$890,525	$1,153,818	29.57%
OTHER, CITY DPW	-	-	$173,165	-	-100.00%
Total INTERFUND REVENUES	$15,989,433	$14,819,872	$17,868,493	$18,798,782	5.21%
Total Revenues	**$29,233,317**	**$28,681,974**	**$28,401,853**	**$28,183,091**	**-0.77%**

Expenditures by Object Summary



FY26 Expenditures by Object Summary



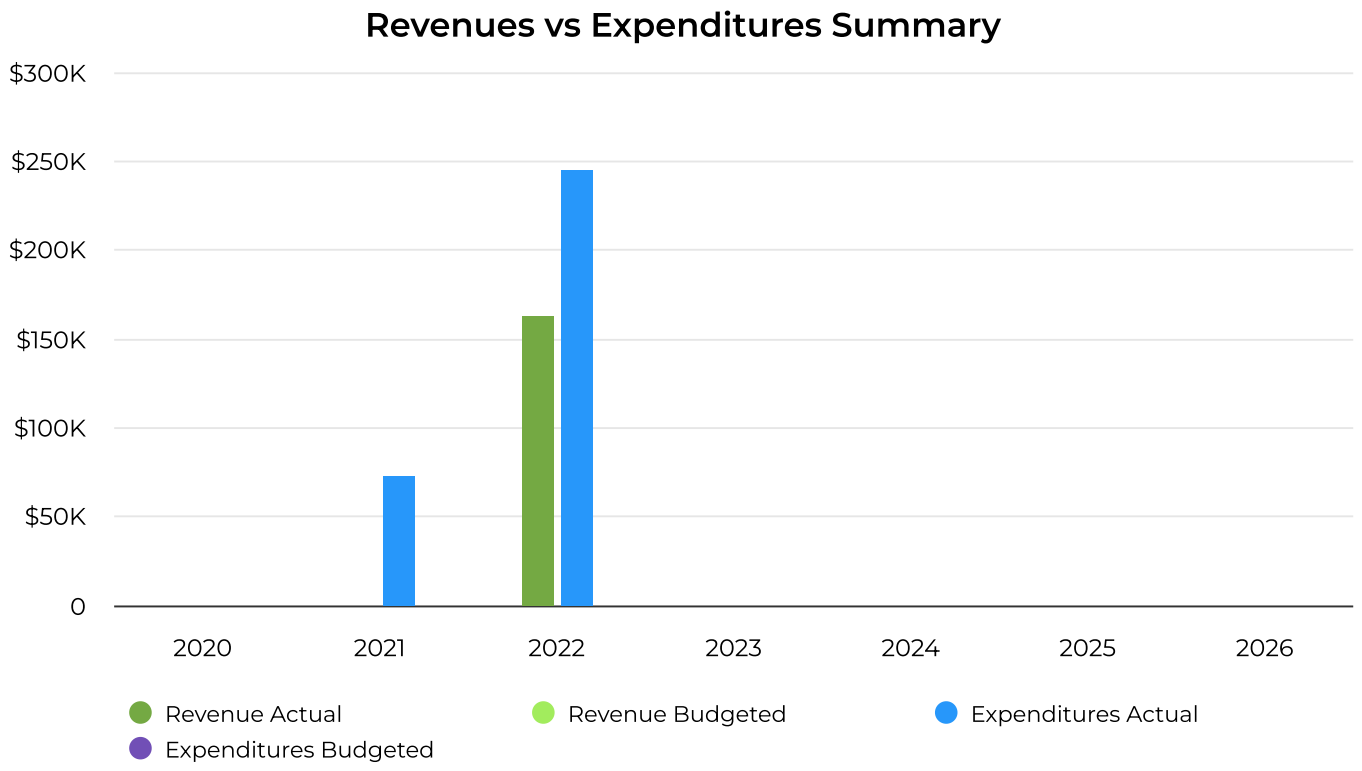
CONTRACTUAL	**$14,400**	0.05%
EMPLOYEE BENEFITS	**$28,168,691**	99.95%

Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
CONTRACTUAL					
CONTRACTS	$14,400	$14,400	$14,500	$14,400	-0.69%
Total CONTRACTUAL	$14,400	$14,400	$14,500	$14,400	-0.69%
EMPLOYEE BENEFITS					
HSP,MED,DENT,DRUGS,VISION	$22,426,137	$21,710,363	$21,937,353	$21,828,691	-0.50%
INS/ACTIVE #13867-00	$6,792,780	$6,957,211	$6,450,000	$6,340,000	-1.71%
Total EMPLOYEE BENEFITS	$29,218,917	$28,667,574	$28,387,353	$28,168,691	-0.77%
Total Expenditures	**$29,233,317**	**$28,681,974**	**$28,401,853**	**$28,183,091**	**-0.77%**

(M) SELF INSURANCE FUND

Summary

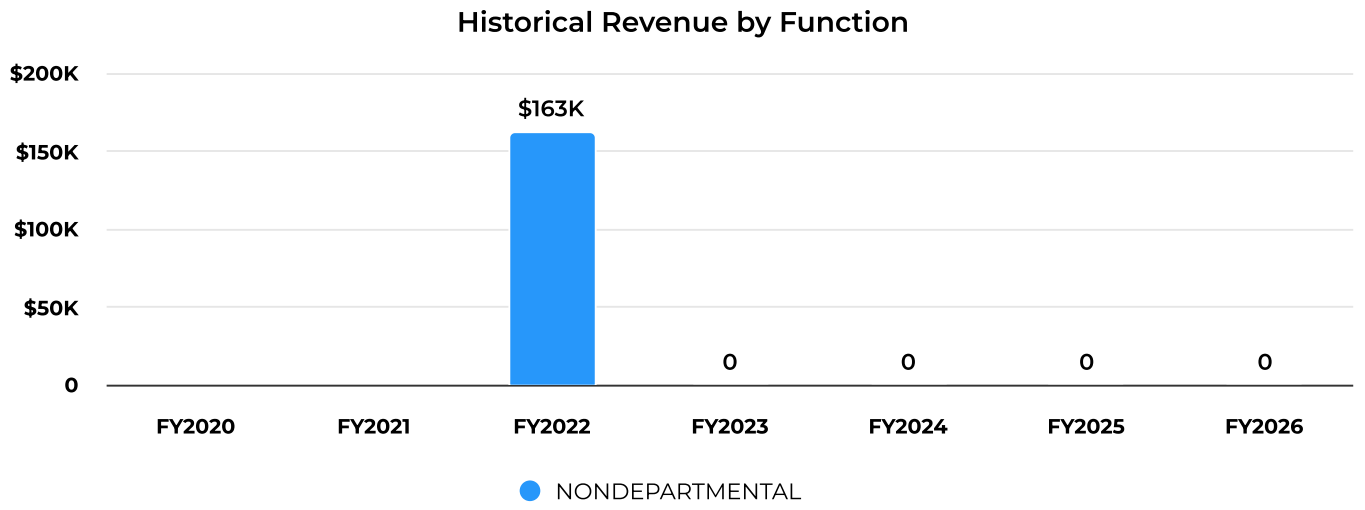


Comprehensive Fund Summary

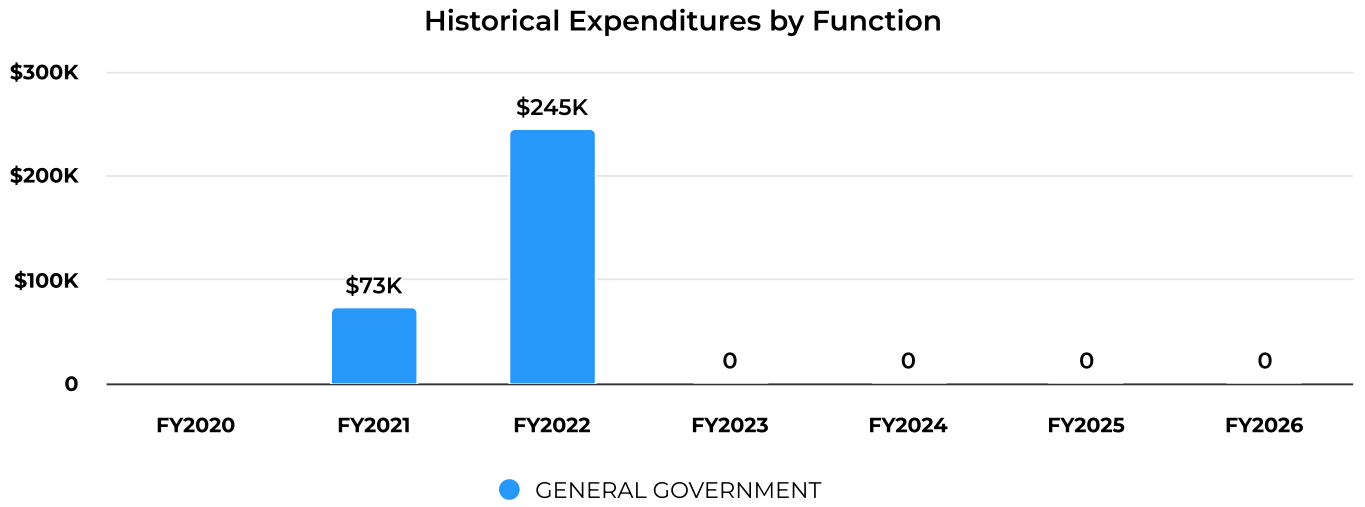
Comprehensive Fund Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Revenues					
Total Revenues	-	-	-	-	-
Expenditures					
Total Expenditures	-	-	-	-	-
Total Revenues Less Expenditures	-	-	-	-	-

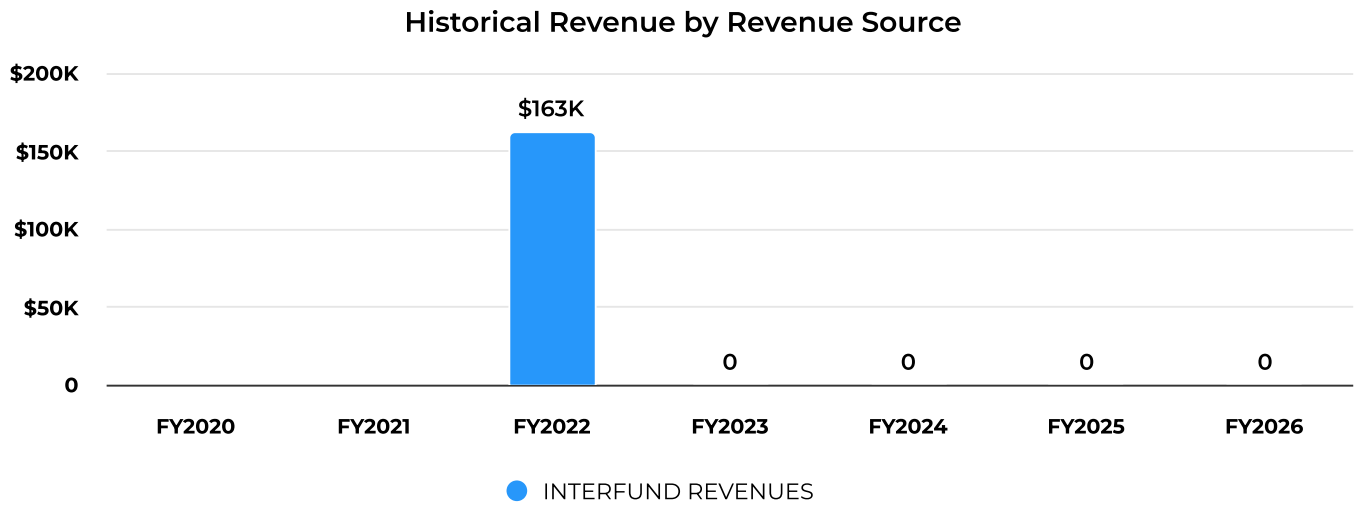
Revenues by Function



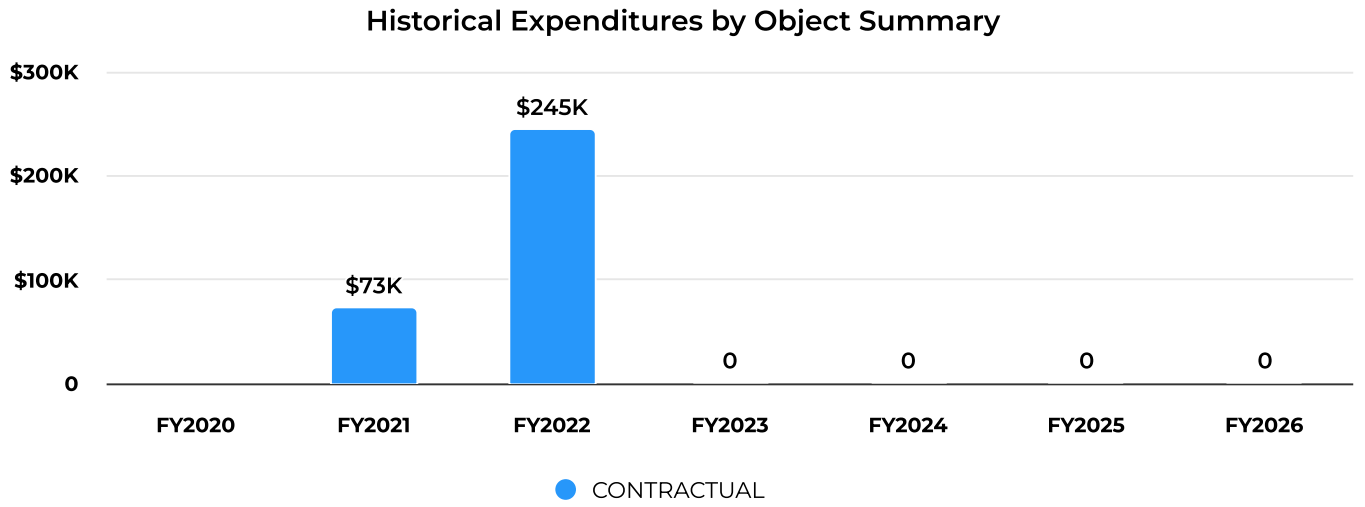
Expenditures by Function



Revenues by Revenue Source

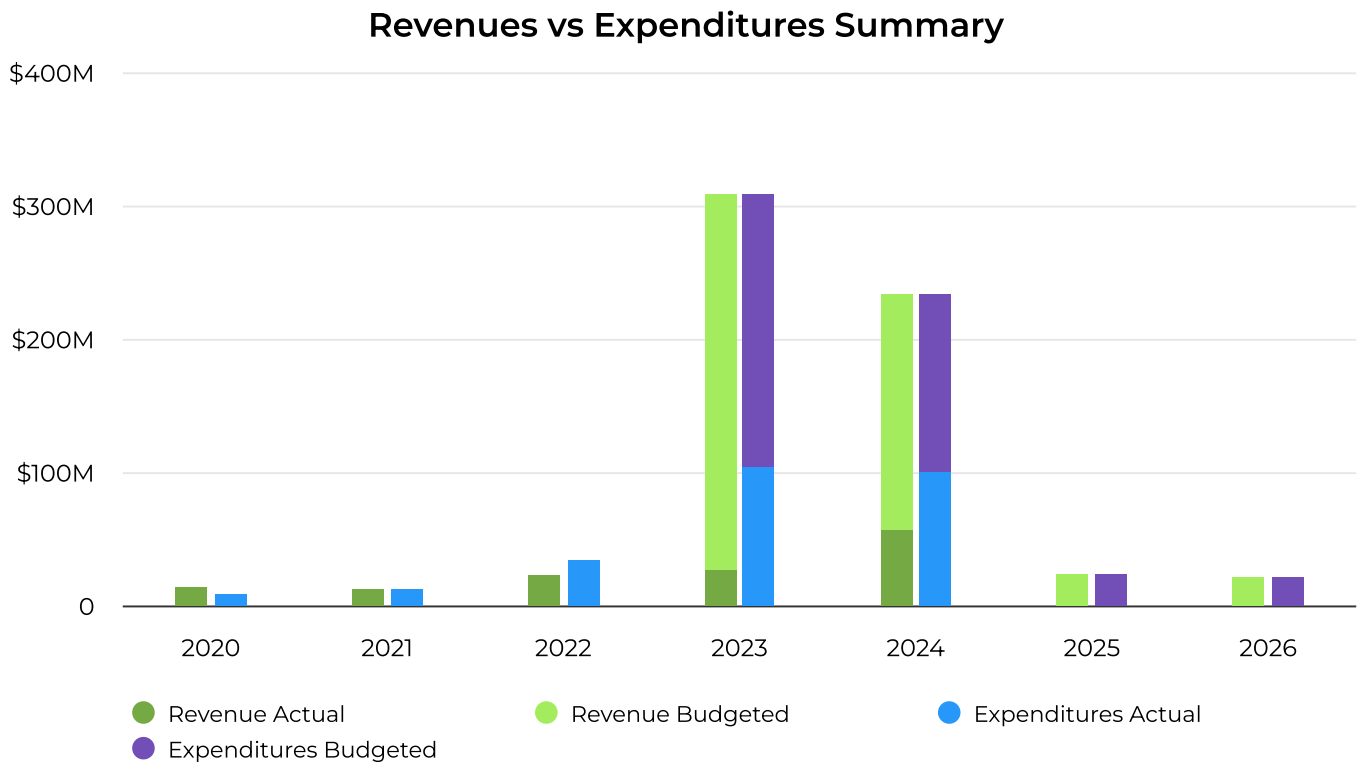


Expenditures by Object Summary



(H) CAPITAL PROJECTS FUND

Summary

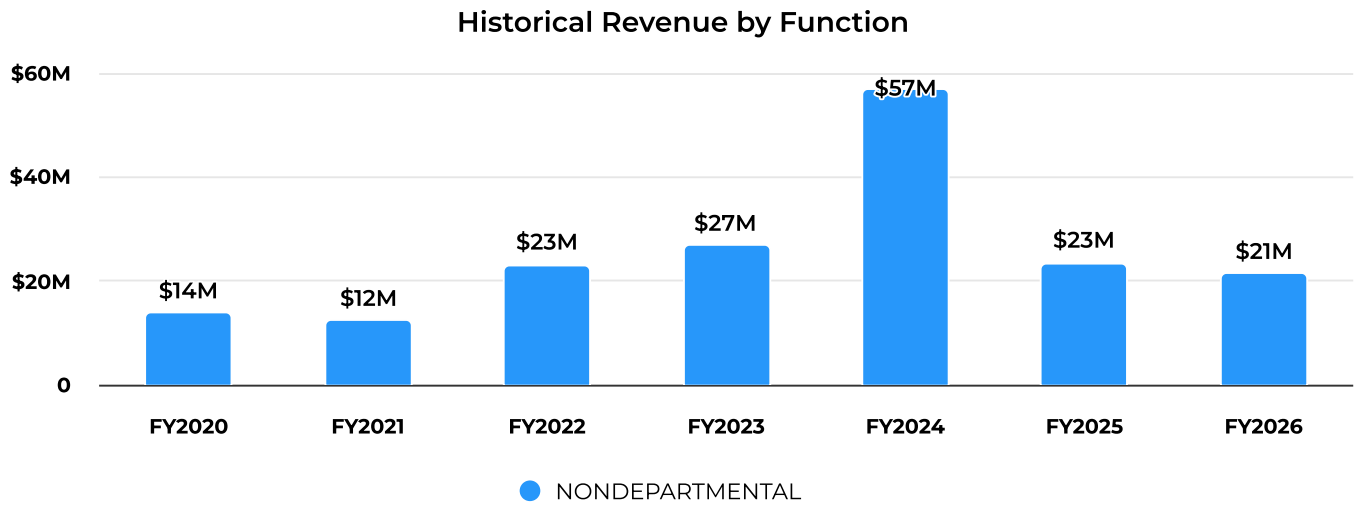


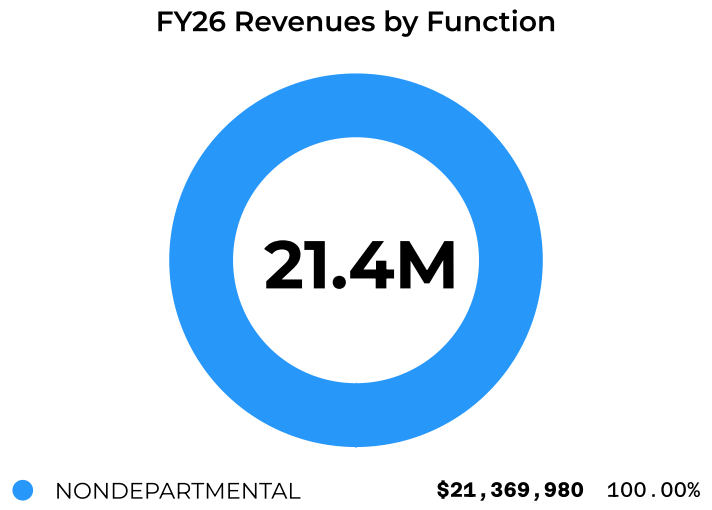
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Revenues					
MISCELLANEOUS LOCAL SOURCES	$167,505	$443,868	-	$429,057	-
USE OF MONEY AND PROP	$1,558,945	$1,642,017	-	-	-
STATE AID	$12,431,996	$15,889,824	$6,070,446	$5,025,873	-17.21%
FEDERAL AID	$4,849,714	$3,932,163	$10,571,753	$5,658,850	-46.47%
INTERFUND TRANSFERS	$1,681,810	$5,306,505	$900,000	$900,000	0.00%
PROCEEDS OF LONG-TERM OBLIGATION	$6,234,935	$29,711,635	$5,934,683	$9,356,200	57.65%
Total Revenues	**$26,924,905**	**$56,926,012**	**$23,476,882**	**$21,369,980**	**-8.97%**
Expenditures					
DEBT INTEREST	$1,060,926	$4,607,263	-	-	-
CAPITAL PROJECTS	$103,502,393	$94,818,088	$23,476,882	$21,369,980	-8.97%
Total Expenditures	**$104,563,319**	**$99,425,351**	**$23,476,882**	**$21,369,980**	**-8.97%**
Total Revenues Less Expenditures	**-$77,638,413**	**-$42,499,340**	**-**	**-**	**-**

Revenues by Function

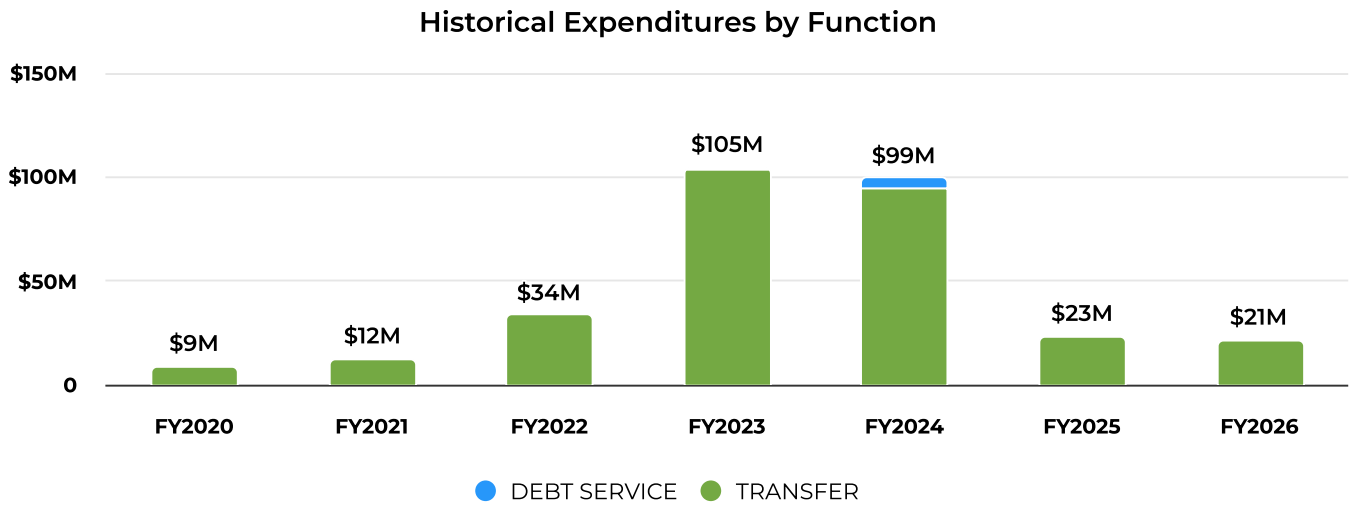


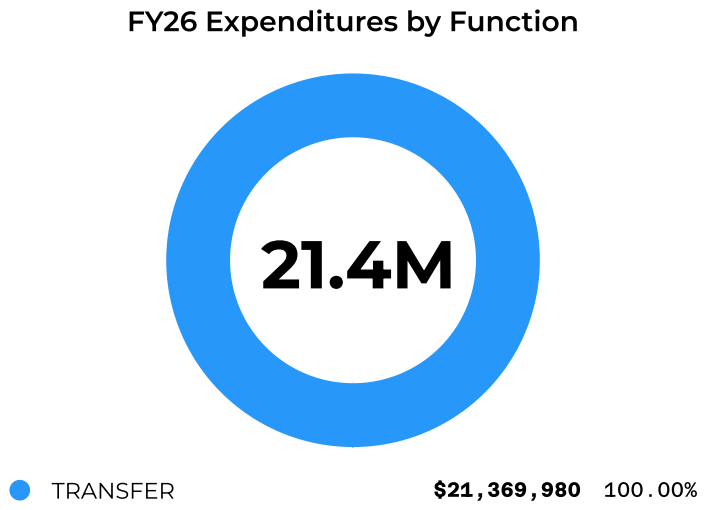


Revenues by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NONDEPARTMENTAL	$26,924,905	$56,926,012	$23,476,882	$21,369,980	-8.97%
Total Revenues	**$26,924,905**	**$56,926,012**	**$23,476,882**	**$21,369,980**	**-8.97%**

Expenditures by Function

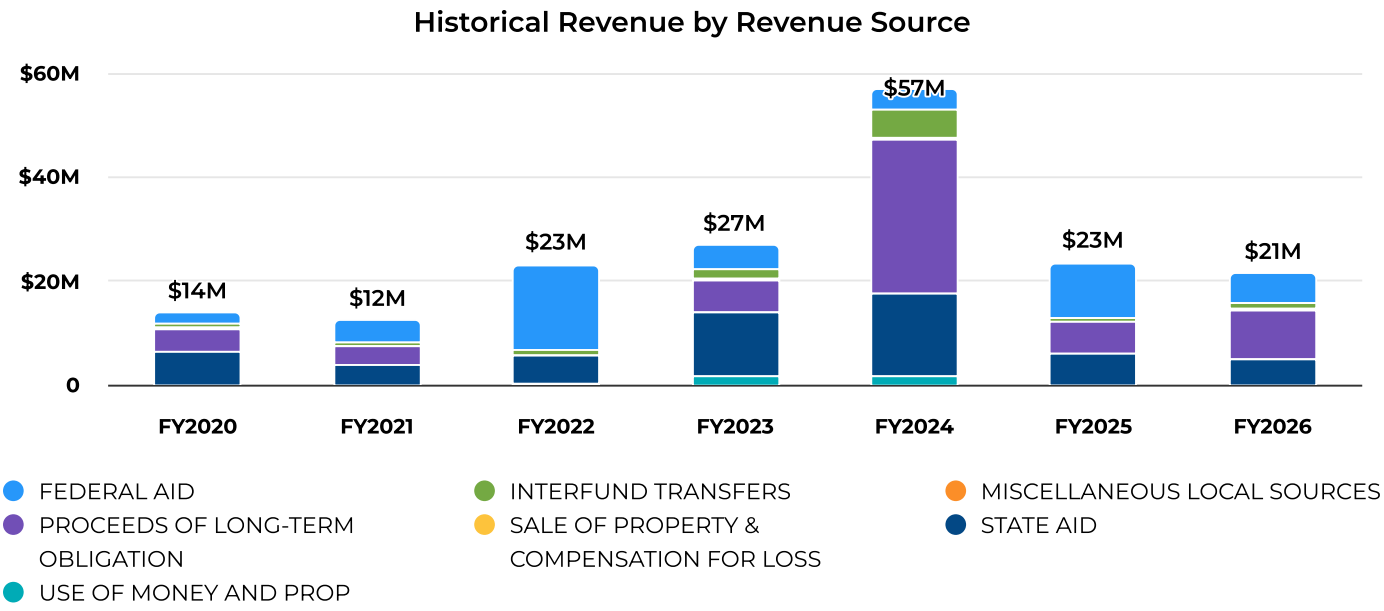


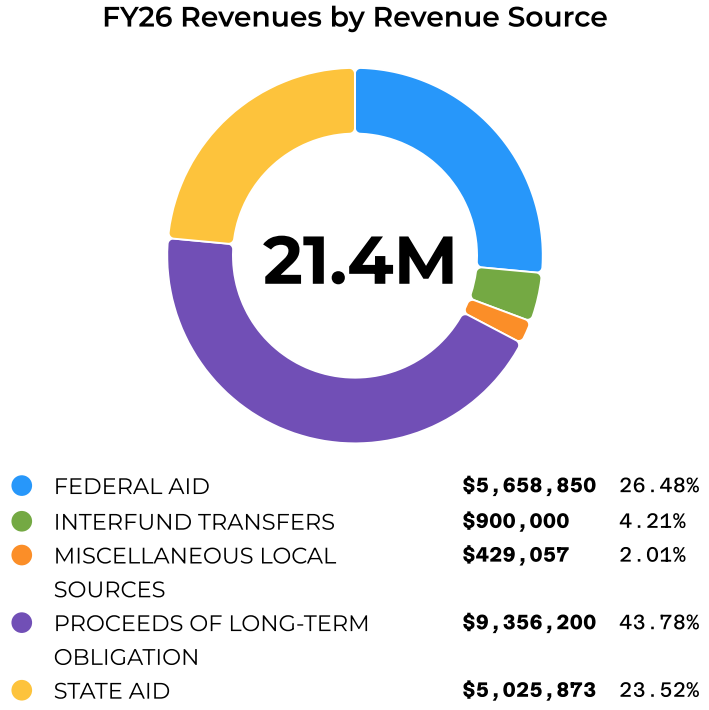


Expenditures by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
TRANSFER	$103,502,393	$94,818,088	$23,476,882	$21,369,980	-8.97%
DEBT SERVICE	$1,060,926	$4,607,263	-	-	-
Total Expenditures	**$104,563,319**	**$99,425,351**	**$23,476,882**	**$21,369,980**	**-8.97%**

Revenues by Revenue Source



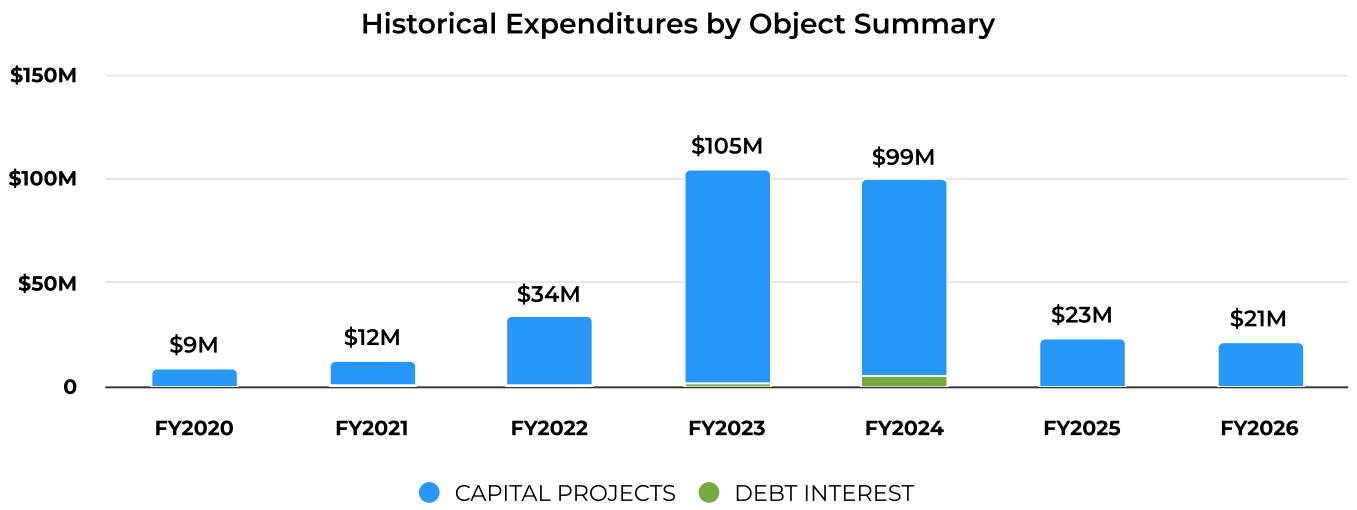


Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
MISCELLANEOUS LOCAL SOURCES					
PREMIUM ON OBLIGATIONS	$167,505	$443,868	-	-	-
OTHER LOCAL GOVERNMENTS	-	-	-	$429,057	-

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total MISCELLANEOUS LOCAL SOURCES	$167,505	$443,868	-	$429,057	-
USE OF MONEY AND PROP					
INTEREST & EARNINGS	$1,558,945	$1,642,017	-	-	-
Total USE OF MONEY AND PROP	$1,558,945	$1,642,017	-	-	-
STATE AID					
SA STATE GRANTS	$12,431,996	$15,889,824	$6,070,446	$5,025,873	-17.21%
Total STATE AID	$12,431,996	$15,889,824	$6,070,446	$5,025,873	-17.21%
FEDERAL AID					
FA FEDERAL GRANTS	$4,849,714	$3,932,163	-	$5,658,850	-
FA FEDERAL AID	-	-	$10,571,753	-	-100.00%
Total FEDERAL AID	$4,849,714	$3,932,163	$10,571,753	$5,658,850	-46.47%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN	$1,681,810	$5,306,505	$900,000	$900,000	0.00%
Total INTERFUND TRANSFERS	$1,681,810	$5,306,505	$900,000	$900,000	0.00%
PROCEEDS OF LONG-TERM OBLIGATION					
PROCEEDS OF OBLIGATIONS	$6,234,935	$29,711,635	$5,934,683	$9,356,200	57.65%
Total PROCEEDS OF LONG-TERM OBLIGATION	$6,234,935	$29,711,635	$5,934,683	$9,356,200	57.65%
Total Revenues	**$26,924,905**	**$56,926,012**	**$23,476,882**	**$21,369,980**	**-8.97%**

Expenditures by Object Summary



FY26 Expenditures by Object Summary



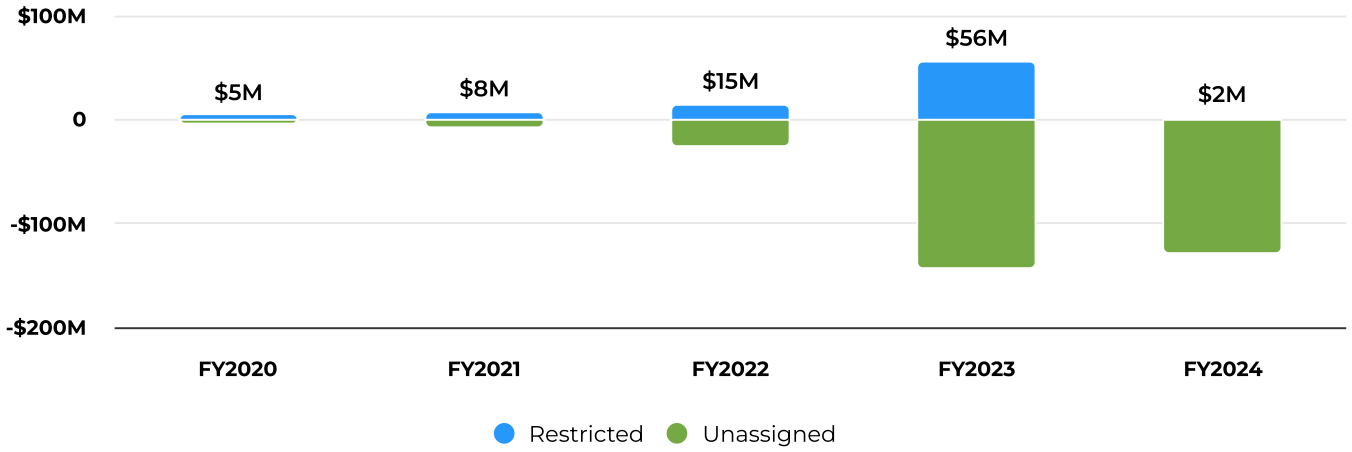
CAPITAL PROJECTS **$21,369,980** 100.00%

Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEBT INTEREST					
DEBT INTEREST	$1,060,926	$4,607,263	-	-	-
Total DEBT INTEREST	$1,060,926	$4,607,263	-	-	-
CAPITAL PROJECTS					
GEN GOVT SUPPORT	$5,388,063	$3,704,441	$1,283,000	$3,921,330	205.64%
PUBLIC SAFETY	$22,568	$953,171	$1,095,340	$328,600	-70.00%
HIGHWAY	$11,321,807	$9,372,583	$20,073,542	$14,185,993	-29.33%
OTHER TRANSPORTATION	$502,950	$1,452,852	$450,000	$1,370,000	204.44%
SEWER	$85,807,474	$79,334,140	$575,000	$1,135,000	97.39%
DRAIN & STORM	-	-	-	$429,057	-
HEALTH	$459,531	$900	-	-	-
Total CAPITAL PROJECTS	$103,502,393	$94,818,088	$23,476,882	$21,369,980	-8.97%
Total Expenditures	**$104,563,319**	**$99,425,351**	**$23,476,882**	**$21,369,980**	**-8.97%**

Fund Balance

Fund Balance Projections



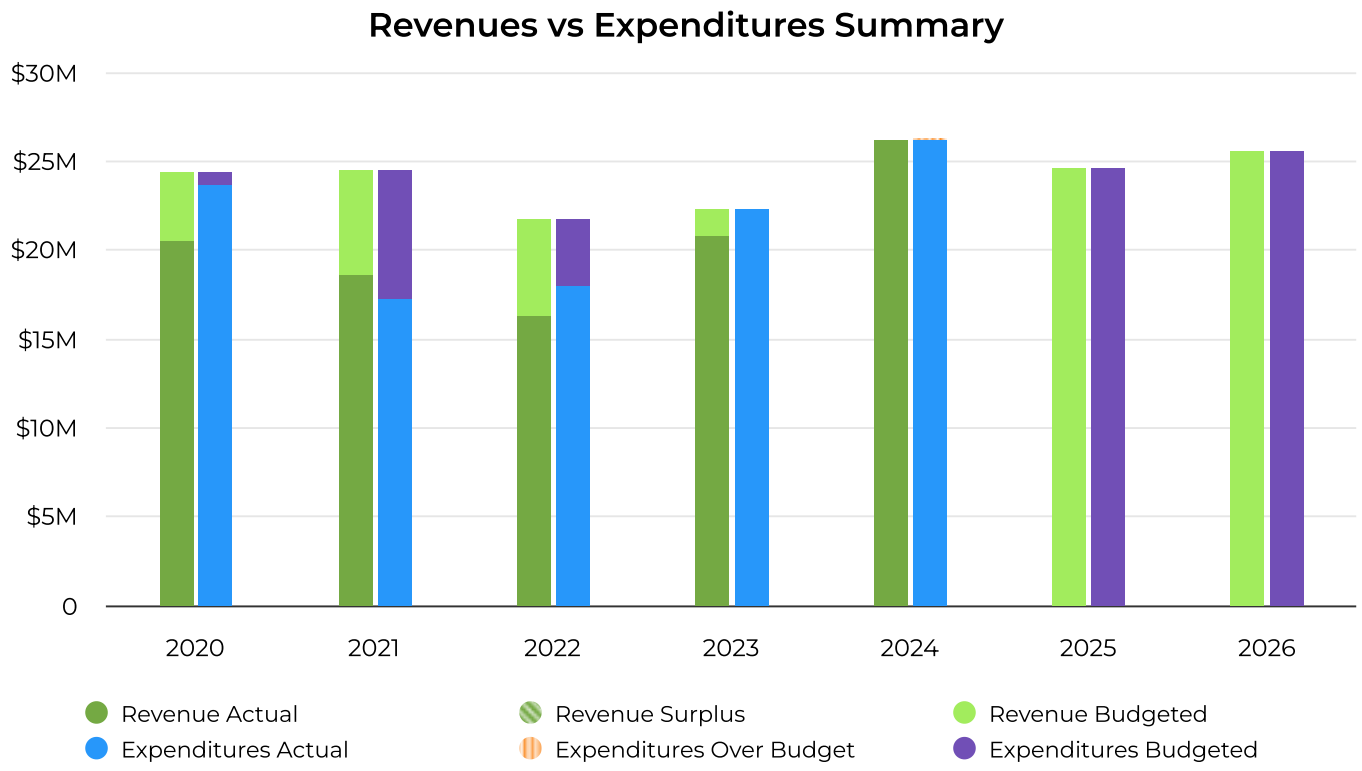
Financial Summary

Fund Balance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 vs. FY 2024 ($ Change)
Unassigned	-$3,568,801	-$7,036,338	-$24,710,924	-$143,464,041	-$128,038,362	$15,425,679
Restricted	$4,539,722	$7,679,376	$14,745,815	$55,860,518	$2,118,735	-$53,741,783
Total Fund Balance	**$970,921**	**$643,038**	**-$9,965,109**	**-$87,603,523**	**-$125,919,627**	**-$38,316,104**

(EF) NURSING FACILITY

The Chemung County Nursing Facility (CCNF) is a licensed 200-bed residential healthcare facility owned and operated by the County. The CCNF began operations in 1971 and provides long-term, inpatient, skilled nursing-level services to residents who have a chronic or debilitating illness or who need rehabilitation services.

Summary



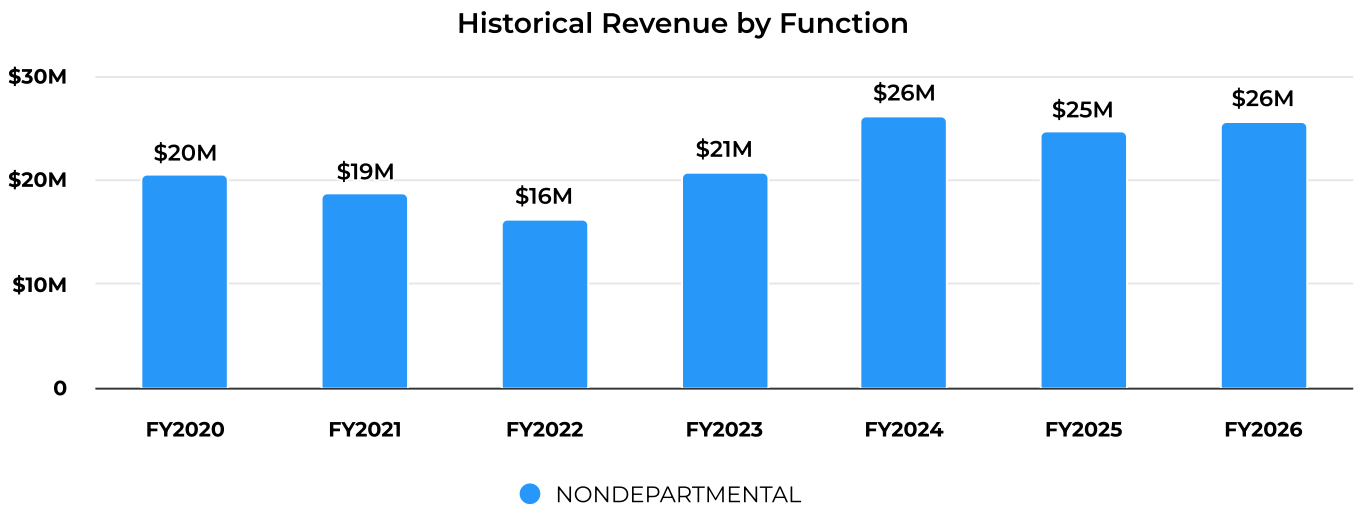
Comprehensive Fund Summary

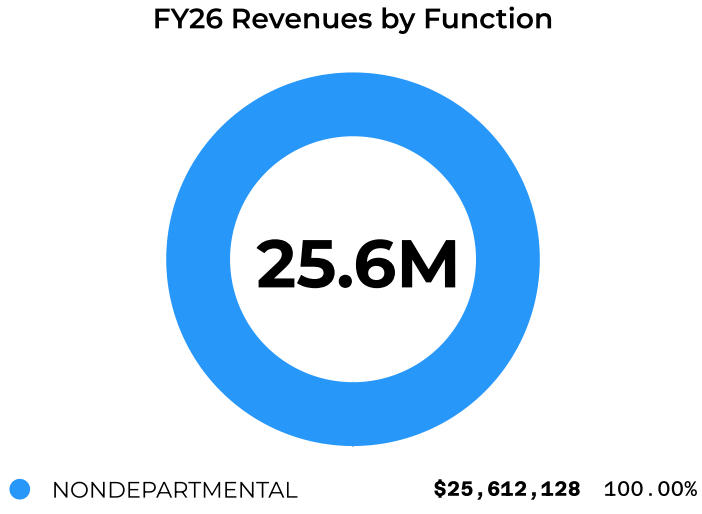
Comprehensive Fund Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Revenues					
DEPARTMENTAL INCOME	$9,989,248	$11,879,818	$12,066,000	$11,950,500	-0.96%
MISCELLANEOUS LOCAL SOURCES	-$31,987	$40,908	$85,000	$85,000	0.00%
INTERGOVERNMENTAL CHARGES	$4,081,745	$5,748,166	$5,675,000	$5,425,000	-4.41%
USE OF MONEY AND PROP	$242,656	$81,371	$12,000	$15,000	25.00%
SALE OF PROPERTY & COMPENSATION FOR LOSS	-$4,965	-$3,506	-	-	-
INTERFUND REVENUES	$1,537,722	$1,334,634	$1,446,720	$936,628	-35.26%
STATE AID	$4,689,063	$6,714,628	$4,689,063	$6,600,000	40.75%
FEDERAL AID	$267,990	$389,710	$300,000	$385,000	28.33%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PROCEEDS OF LONG-TERM OBLIGATION	-	-	$350,000	$215,000	-38.57%
Total Revenues	**$20,771,472**	**$26,185,728**	**$24,623,783**	**$25,612,128**	**4.01%**
Expenditures					
PAYROLL	$7,205,411	$8,334,481	$10,811,030	$8,872,903	-17.93%
EQUIPMENT	$14,250	$1,320	$118,000	$76,475	-35.19%
CONTRACTUAL	$10,117,583	$13,451,882	$8,296,310	$10,909,533	31.50%
DEBT PRINCIPAL	-	-	$426,323	$464,777	9.02%
DEBT INTEREST	$76,287	$59,484	$76,612	$75,197	-1.85%
EMPLOYEE BENEFITS	$4,857,270	$4,503,213	$4,895,508	$5,213,243	6.49%
Total Expenditures	**$22,270,802**	**$26,350,381**	**$24,623,783**	**$25,612,128**	**4.01%**
Total Revenues Less Expenditures	**-$1,499,330**	**-$164,652**	**-**	**-**	**-**

Revenues by Function

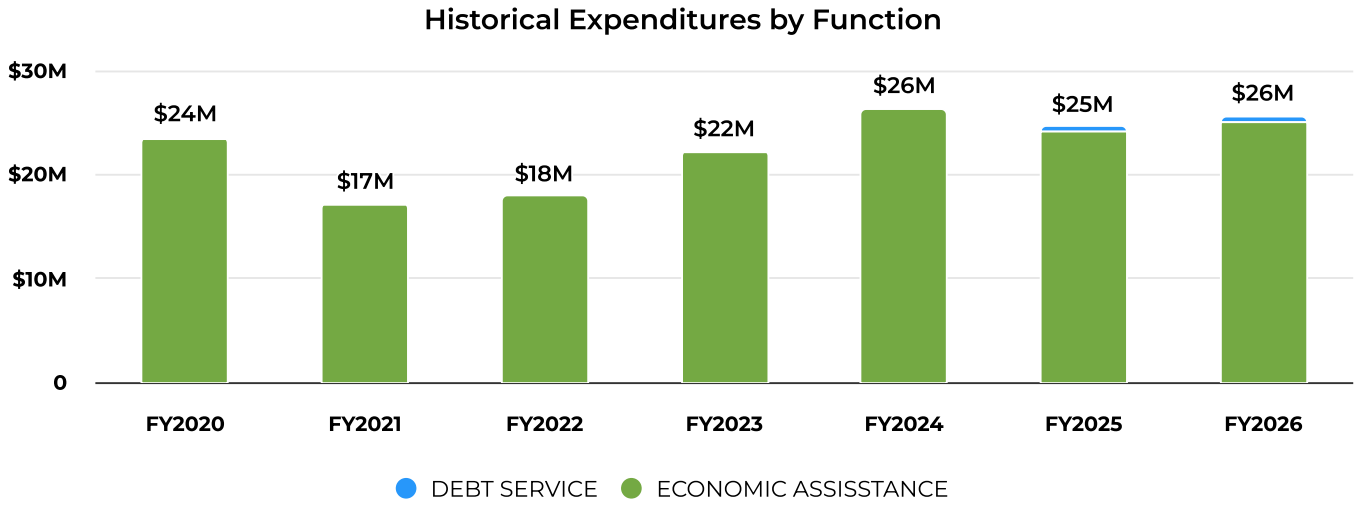


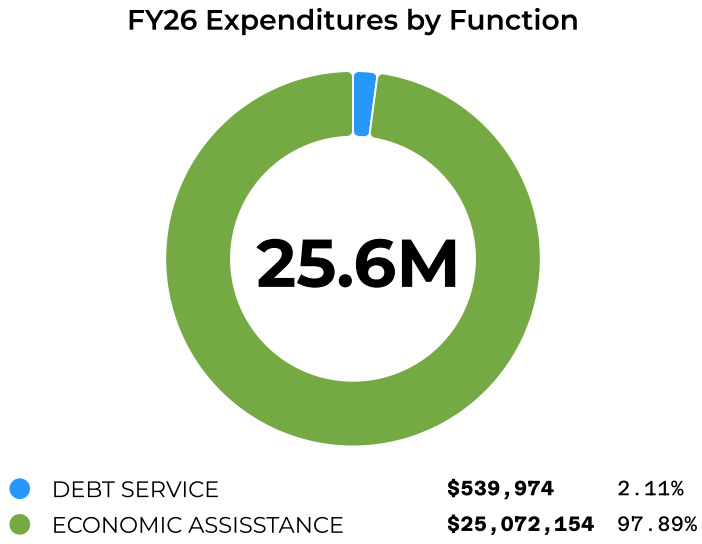


Revenues by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NONDEPARTMENTAL	$20,771,472	$26,185,728	$24,623,783	$25,612,128	4.01%
Total Revenues	**$20,771,472**	**$26,185,728**	**$24,623,783**	**$25,612,128**	**4.01%**

Expenditures by Function

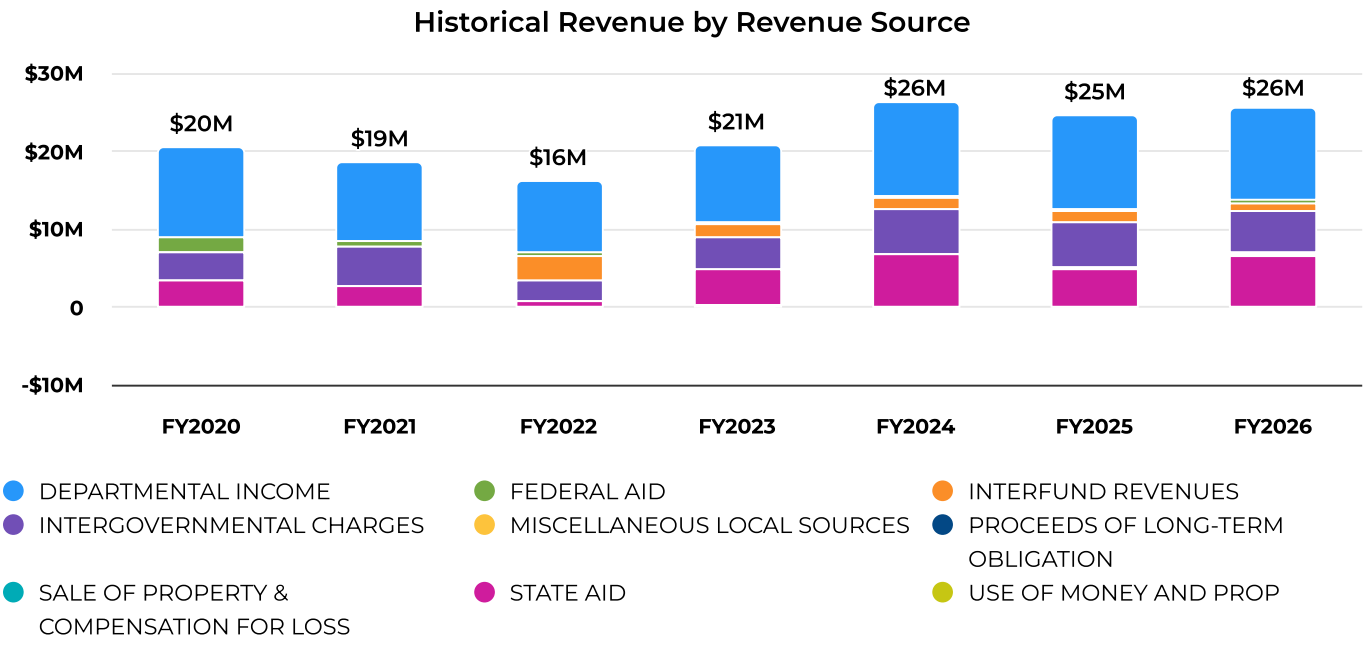


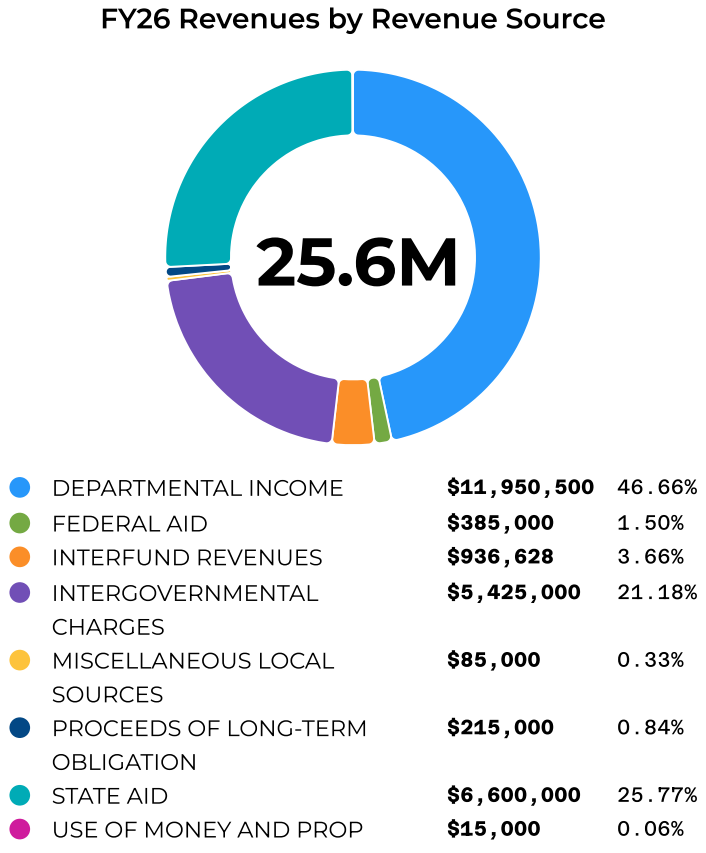


Expenditures by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
ECONOMIC ASSISSTANCE	$22,194,515	$26,290,897	$24,120,848	$25,072,154	3.94%
DEBT SERVICE	$76,287	$59,484	$502,935	$539,974	7.36%
Total Expenditures	**$22,270,802**	**$26,350,381**	**$24,623,783**	**$25,612,128**	**4.01%**

Revenues by Revenue Source





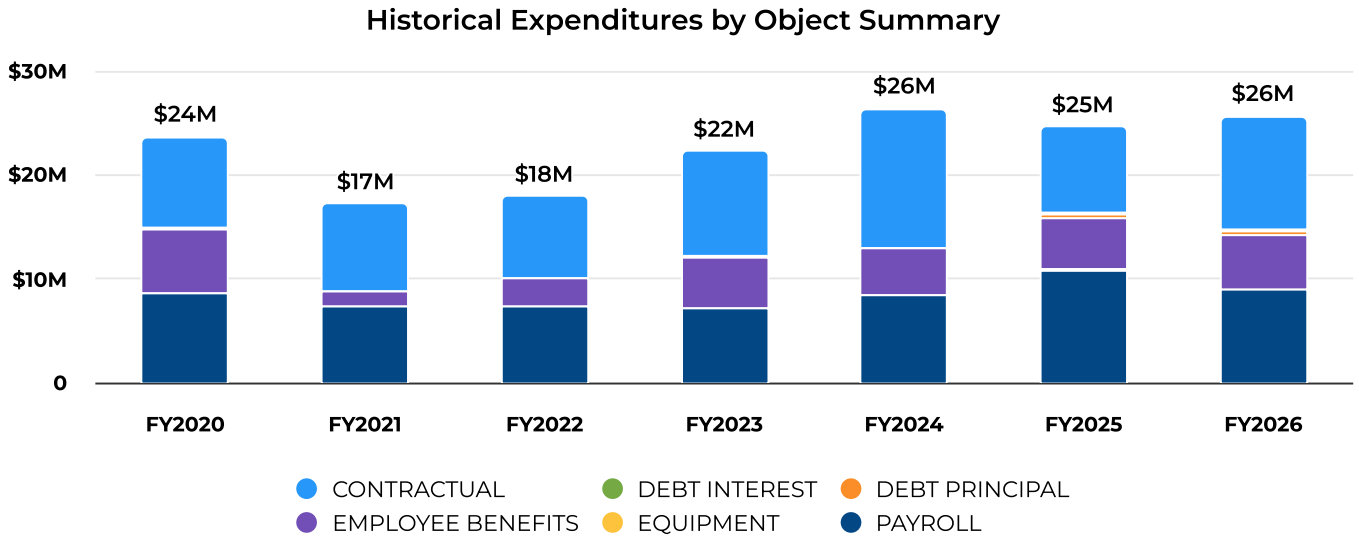
Revenues by Revenue Source

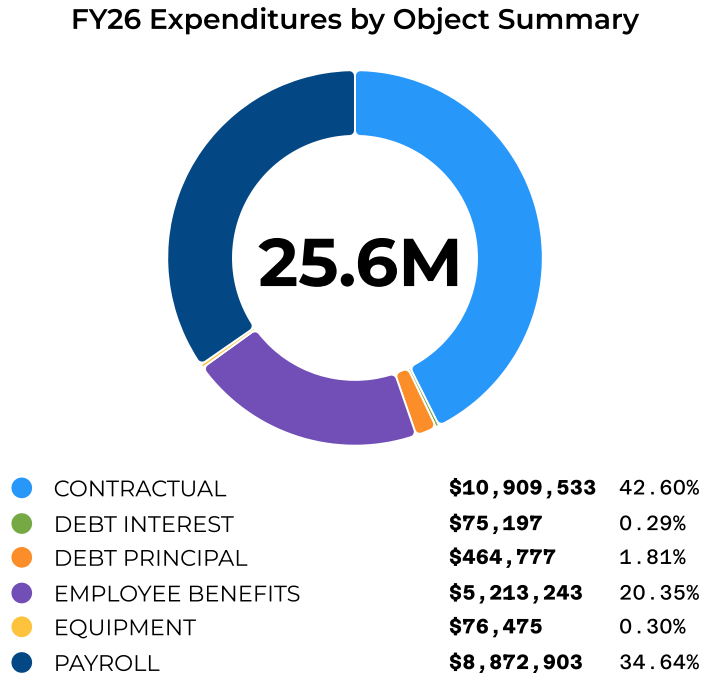
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME					

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
SHARED SERVICES CHARGES	$25,000	$35,000	$35,000	$35,000	0.00%
RESIDENT FEES	$14,942	$15,280	$16,000	$15,500	-3.13%
REPAY'T MEDICAL ASSIST	$6,018,681	$5,173,485	$7,893,000	$7,351,000	-6.87%
PRIVATE PAY	$3,236,865	$5,805,039	$3,397,000	$3,694,000	8.74%
PARTIAL PRIVATE	$483,292	$503,714	$500,000	$505,000	1.00%
MEDICAID MANAGED CARE	$210,468	$347,301	$225,000	$350,000	55.56%
Total DEPARTMENTAL INCOME	$9,989,248	$11,879,818	$12,066,000	$11,950,500	-0.96%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$67,226	$78,019	$85,000	$85,000	0.00%
PAYMENT/REVENUE RETURNS/OVERPAYMENTS	-$99,213	-$37,111	-	-	-
Total MISCELLANEOUS LOCAL SOURCES	-$31,987	$40,908	$85,000	$85,000	0.00%
INTERGOVERNMENTAL CHARGES					
MEDICARE A	$2,989,265	$4,406,484	$4,700,000	$4,600,000	-2.13%
MEDICARE B	$457,742	$262,177	$425,000	$275,000	-35.29%
AUDIT ADJUSTMENTS	$122,347	$537,412	-	-	-
MEDICARE D	$512,391	$542,092	$550,000	$550,000	0.00%
Total INTERGOVERNMENTAL CHARGES	$4,081,745	$5,748,166	$5,675,000	$5,425,000	-4.41%
USE OF MONEY AND PROP					
INTEREST & EARNINGS	$242,656	$81,371	$12,000	$15,000	25.00%
Total USE OF MONEY AND PROP	$242,656	$81,371	$12,000	$15,000	25.00%
SALE OF PROPERTY & COMPENSATION FOR LOSS					
SALE OF EQUIPMENT	-$4,965	-$3,506	-	-	-
Total SALE OF PROPERTY & COMPENSATION FOR LOSS	-$4,965	-$3,506	-	-	-
INTERFUND REVENUES					
CONTRIBUTIONS - GEN FUND	$1,537,722	$1,334,634	$1,446,720	$936,628	-35.26%
Total INTERFUND REVENUES	$1,537,722	$1,334,634	$1,446,720	$936,628	-35.26%
STATE AID					
SA MEDICAL ASSISTANCE	$4,689,063	$6,714,628	$4,689,063	$6,600,000	40.75%
Total STATE AID	$4,689,063	$6,714,628	$4,689,063	$6,600,000	40.75%
FEDERAL AID					
FA FEDERAL GRANTS	$267,990	$389,710	$300,000	$385,000	28.33%
Total FEDERAL AID	$267,990	$389,710	$300,000	$385,000	28.33%
PROCEEDS OF LONG-TERM OBLIGATION					
PROCEEDS OF OBLIGATIONS	-	-	$350,000	$215,000	-38.57%
Total PROCEEDS OF LONG-TERM OBLIGATION	-	-	$350,000	$215,000	-38.57%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total Revenues	**$20,771,472**	**$26,185,728**	**$24,623,783**	**$25,612,128**	**4.01%**

Expenditures by Object Summary





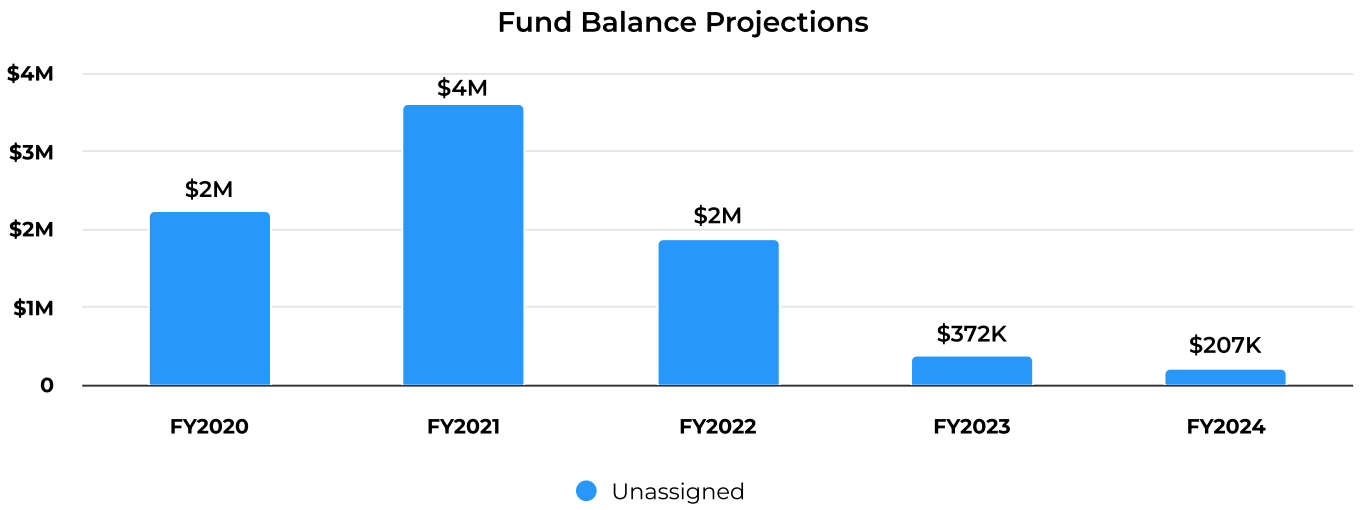
Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL					
PAYROLL/REGULAR	$6,031,442	$7,018,158	$9,796,905	$10,015,201	2.23%
PAYROLL/HOLIDAY	$261,739	$302,529	$187,600	$221,900	18.28%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL/OVERTIME	$486,068	$640,890	$527,250	$660,925	25.35%
PAYROLL/INSURANCE BUYBACK	$10,663	$16,875	$6,000	$11,000	83.33%
PAYROLL/COMP TIME	$55,745	$64,413	$72,575	$66,250	-8.72%
PAYROLL/SUMMER/SEASONAL HELP	$440	-	-	-	-
PAYROLL/STIPEND	$156,800	$49,000	-	-	-
PAYROLL/OUT OF TITLE	$23,452	$16,085	$18,500	$13,000	-29.73%
PAYROLL/SHFT DIFFERENTIAL	$178,505	$226,531	$202,200	$287,300	42.09%
PAYROLL/EDUC STIPEND	$558	-	-	-	-
PAYROLL/BREAKAGE	-	-	-	-$2,402,673	-
Total PAYROLL	$7,205,411	$8,334,481	$10,811,030	$8,872,903	-17.93%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$14,250	$1,320	$118,000	$76,475	-35.19%
Total EQUIPMENT	$14,250	$1,320	$118,000	$76,475	-35.19%
CONTRACTUAL					
PRINTING	$870	-	$500	-	-100.00%
TELEPHONE	$25,789	$22,473	$27,000	$25,000	-7.41%
SUPPLIES	$71,941	$82,997	$88,100	$89,800	1.93%
TRAVEL EMPLOYEE	$827	$1,156	$2,500	$2,500	0.00%
REPAIRS & MAINTENANCE	$190,519	$202,133	$212,800	$218,500	2.68%
POSTAGE	$5,536	$8,191	$6,500	$6,500	0.00%
BOOKS, MAGAZINES, PUBLIC	$173	-	$450	$100	-77.78%
GASOLINE, FUEL & OIL	$7,483	$11,094	$7,500	$12,800	70.67%
INSURANCE, LIABILITY	$297,984	$307,761	$315,000	$285,000	-9.52%
RENT/LEASE	$6,362	$8,116	$16,500	$16,500	0.00%
MEMBERSHIP DUES	$13,756	$12,330	$14,100	$13,500	-4.26%
ADVERTISING	$5,834	$3,336	$8,000	$6,500	-18.75%
INTERNET & TELEVISION	$23,681	$24,282	$26,000	$25,000	-3.85%
LEGAL & ACCOUNTING	$118,000	$52,792	$66,215	$58,900	-11.05%
CONTRACTS	$3,763,619	$3,902,359	$4,111,670	$4,300,152	4.58%
EDUCATION EMPLOYEE	$11,517	-$29,587	$40,000	$30,000	-25.00%
SOFTWARE LICENSES	$83,078	$67,832	$92,000	$88,626	-3.67%
RECORDS MANAGEMENT	$6,002	$2,436	$2,000	$6,200	210.00%
BUILDING PROJECTS	$5,600	-	$350,000	$215,000	-38.57%
BAD DEBT	$45,596	$352,998	-	-	-
SERVICES FROM COUNTY DPTS	$60,743	$111,962	$105,000	$120,000	14.29%
BUILDING/CLEANING SVCS	-	-	$5,000	$16,000	220.00%
EXTERMINATING	$5,397	$5,853	$6,300	$6,300	0.00%
SERVICES/OUTSIDE CONSULT	$2,566,347	$4,994,167	$104,200	$2,504,700	2,303.74%
REFUSE & WASTE REMOVAL	$18,605	$19,804	$20,800	$19,980	-3.94%
UNIFORMS, CLOTHING, SHOES	$24,835	$30,255	$31,975	$31,975	0.00%
PAYMENT OF TAXES	$2,899	$2,566	$3,000	$2,700	-10.00%
CSH RECPTS ASSESS & OTHER	$595,896	$668,935	$700,000	$680,000	-2.86%
LAUNDRY, DRY CLEANING	$37,124	$52,480	$40,000	$55,000	37.50%
RECIPIENT EXPENDITURES	$2,060	$360	$2,500	$4,000	60.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
TELEPHONE/CELLULAR	$2,458	$1,568	$2,600	$2,300	-11.54%
MAINTENANCE/PRINT MGT SVCS	$5,095	$11,176	$5,200	$12,000	130.77%
UTILITIES/ELECTRIC	$64,799	$93,444	$100,000	$95,000	-5.00%
UTILITIES/GAS	$141,426	$139,214	$160,000	$141,000	-11.88%
UTILITIES/WATER	$25,291	$30,738	$26,000	$32,000	23.08%
UTILITIES/SEWER	$21,187	$30,444	$35,000	$40,000	14.29%
UTILITIES/PROPANE	-	$3,371	$4,000	$3,800	-5.00%
NETWORK	$4,407	$4,996	$4,600	$4,700	2.17%
RECRUITMENT & RETENTION	$21,128	$20,211	$29,000	$25,000	-13.79%
INDIRECT COST ALLOCATION	$330,875	$365,284	$350,000	$365,000	4.29%
DEPRECIATION	$446,794	$483,697	-	-	-
MEDICAL/DRUGS	$565,238	$789,625	$580,000	$725,000	25.00%
MEDICAL/OTHER	$463,399	$522,774	$560,100	$590,250	5.38%
MEDICAL/BLOOD TESTS	$10,046	$14,925	$20,700	$16,250	-21.50%
MEDICAL/OXYGEN	$8,646	$14,903	$13,500	$16,000	18.52%
AMORTIZATION EXPENSE	$8,720	$6,433	-	-	-
Total CONTRACTUAL	$10,117,583	$13,451,882	$8,296,310	$10,909,533	31.50%
DEBT PRINCIPAL					
DEBT PRINCIPAL	-	-	$426,323	$464,777	9.02%
Total DEBT PRINCIPAL	-	-	$426,323	$464,777	9.02%
DEBT INTEREST					
DEBT INTEREST	$76,287	$59,484	$76,612	$75,197	-1.85%
Total DEBT INTEREST	$76,287	$59,484	$76,612	$75,197	-1.85%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$535,286	$538,000	$805,422	$661,030	-17.93%
STATE RETIREMENT	$1,548,975	$1,619,495	$1,206,953	$1,473,029	22.05%
HSP,MED,DENT,DRUGS,VISION	$2,160,628	$2,032,713	$2,632,633	$2,814,184	6.90%
UNEMPLOYMENT INS BENEFITS	$2,087	$40,212	$2,500	$45,000	1,700.00%
WORKERS COMPENSATION	-$199,435	$73,638	$230,000	$210,000	-8.70%
OTHER POST EMP BENEFITS	$804,588	$134,624	-	-	-
EMPLOYEE EDUCATION/DEGREE	$5,250	$12,378	$18,000	$10,000	-44.44%
ACCRUED BENEFITS	-$108	$52,153	-	-	-
Total EMPLOYEE BENEFITS	$4,857,270	$4,503,213	$4,895,508	$5,213,243	6.49%
Total Expenditures	**$22,270,802**	**$26,350,381**	**$24,623,783**	**$25,612,128**	**4.01%**

Fund Balance



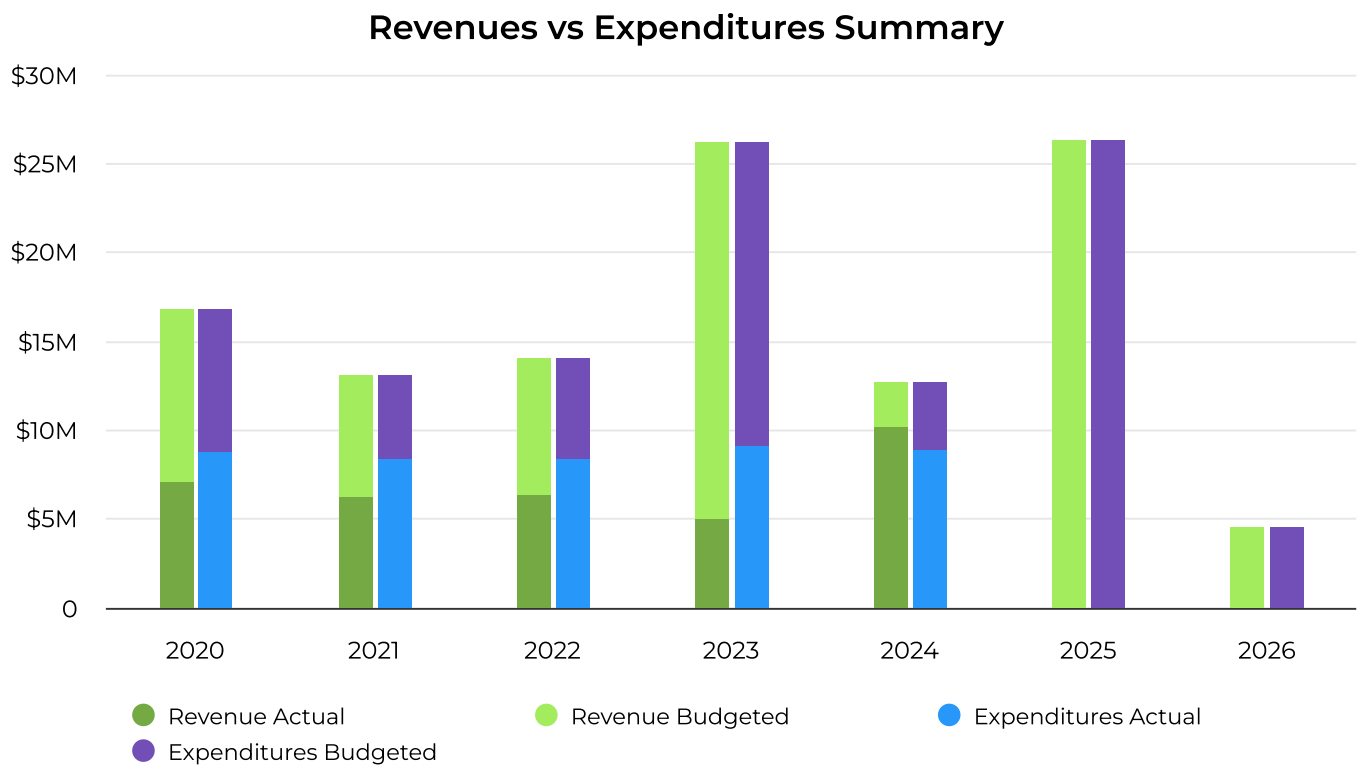
Financial Summary

Fund Balance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 vs. FY 2024 ($ Change)
Unassigned	$2,222,463	$3,610,124	$1,871,141	$371,812	$207,159	-$164,653
Total Fund Balance	**$2,222,463**	**$3,610,124**	**$1,871,141**	**$371,812**	**$207,159**	**-$164,653**

(EA) AIRPORT

The Elmira/Corning Regional Airport is owned and managed by Chemung County, and has been serving both leisure and business passengers of the Southern Tier since 1945.

Summary



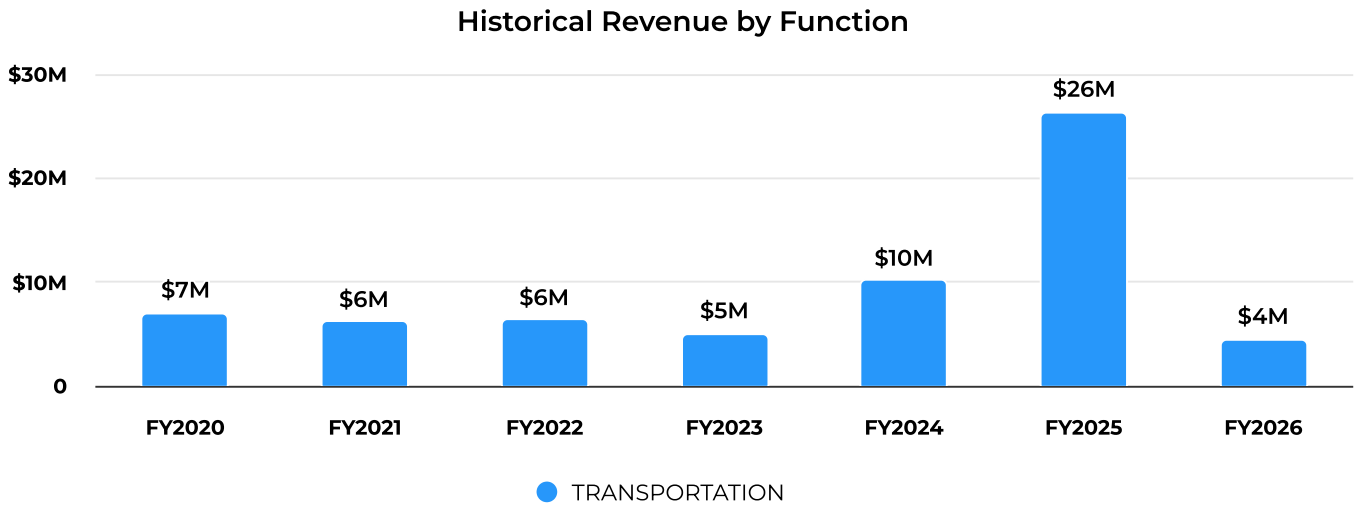
Comprehensive Fund Summary

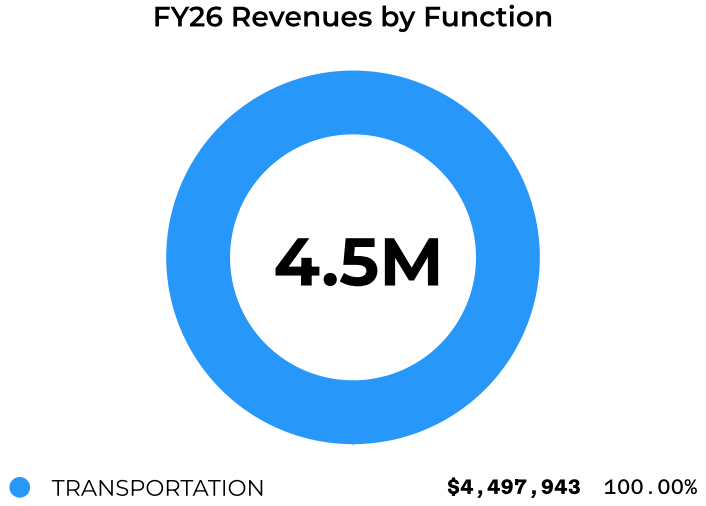
Comprehensive Fund Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Revenues					
DEPARTMENTAL INCOME	$2,900,114	$2,918,113	$3,378,000	$3,538,000	4.74%
MISCELLANEOUS LOCAL SOURCES	$101,016	$53,017	$13,400	$50,000	273.13%
USE OF MONEY AND PROP	$300,761	$178,495	-	-	-
STATE AID	$357,872	$476,270	$1,829,872	-	-100.00%
FEDERAL AID	$1,326,104	$6,501,177	$20,015,156	$32,510	-99.84%
PROCEEDS OF LONG-TERM OBLIGATION	-	-	$1,109,989	$877,433	-20.95%
Total Revenues	**$4,985,867**	**$10,127,073**	**$26,346,417**	**$4,497,943**	**-82.93%**
Expenditures					
PAYROLL	$1,082,478	$1,085,723	$1,202,479	$1,144,138	-4.85%
EQUIPMENT	$10,073	$10,539	$97,343	$81,200	-16.58%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
CONTRACTUAL	$7,292,431	$7,254,035	$23,943,487	$2,042,963	-91.47%
DEBT PRINCIPAL	-	-	$399,106	$444,692	11.42%
DEBT INTEREST	$133,567	$83,652	$91,391	$95,187	4.15%
EMPLOYEE BENEFITS	$606,044	$491,358	$612,611	$689,763	12.59%
Total Expenditures	**$9,124,594**	**$8,925,307**	**$26,346,417**	**$4,497,943**	**-82.93%**
Total Revenues Less Expenditures	**-$4,138,727**	**$1,201,766**	-	-	-

Revenues by Function

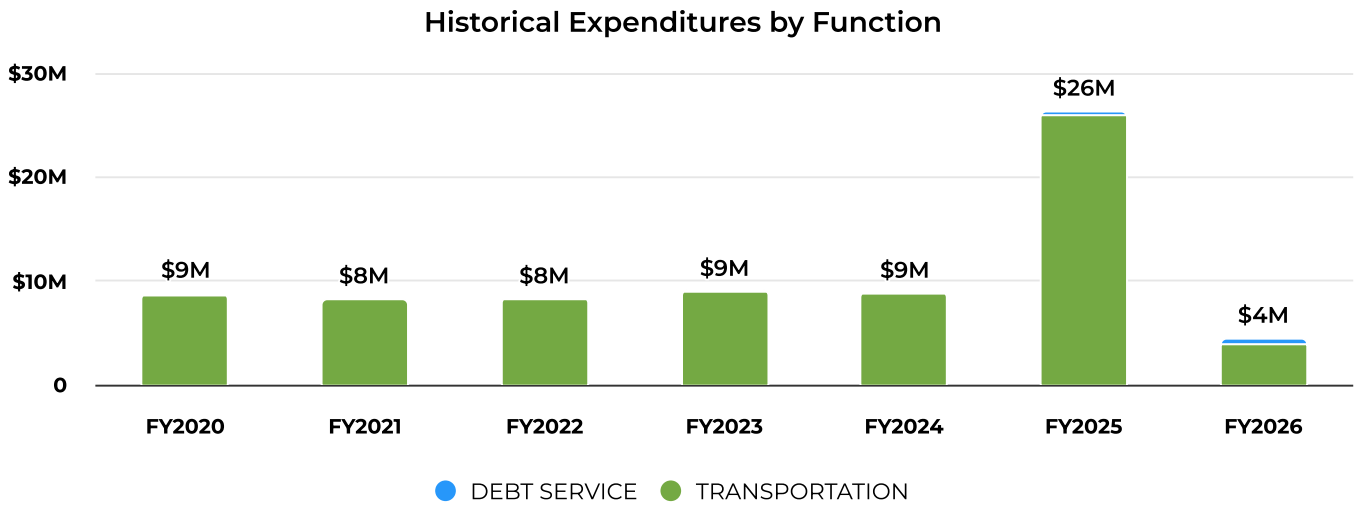


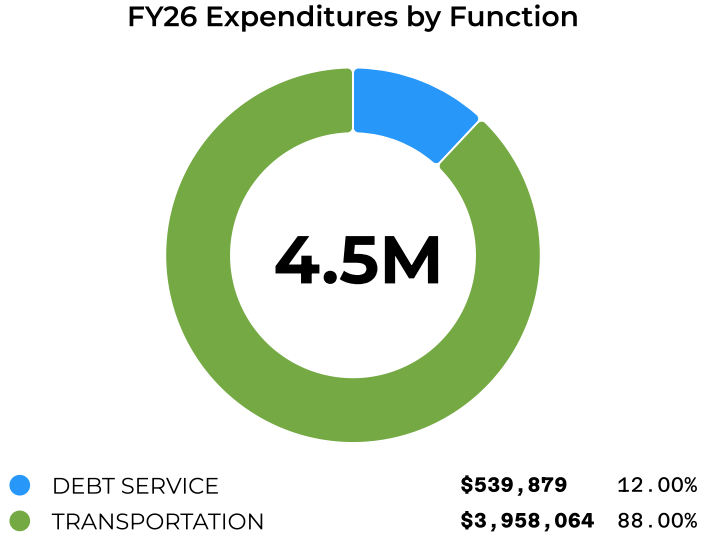


Revenues by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
TRANSPORTATION	$4,985,867	$10,127,073	$26,346,417	$4,497,943	-82.93%
Total Revenues	**$4,985,867**	**$10,127,073**	**$26,346,417**	**$4,497,943**	**-82.93%**

Expenditures by Function

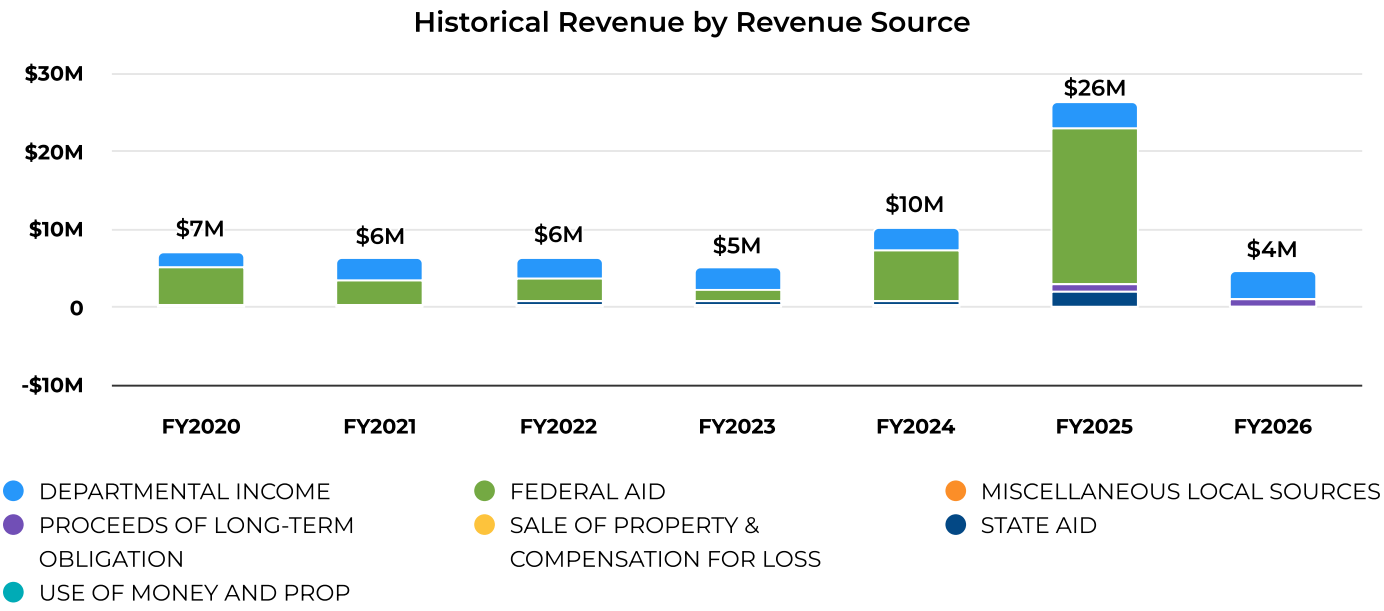


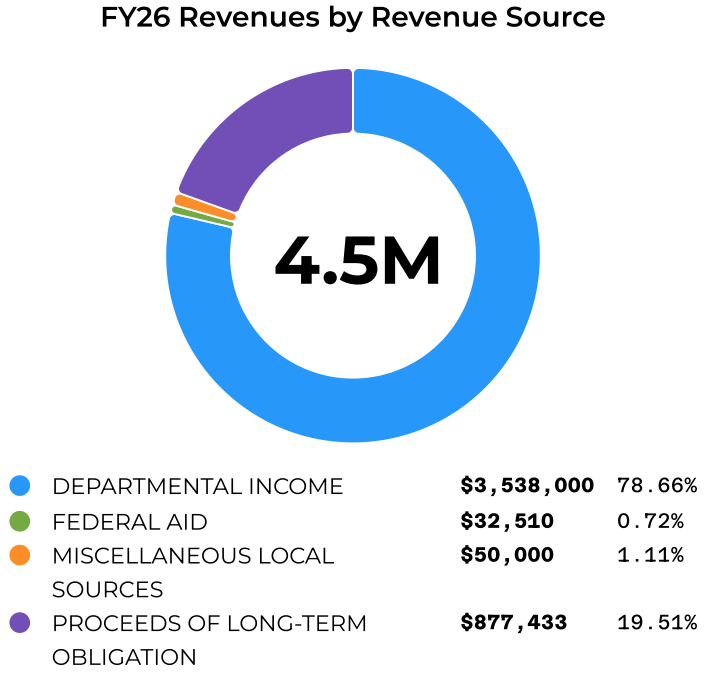


Expenditures by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
TRANSPORTATION	$8,991,027	$8,841,654	$25,855,920	$3,958,064	-84.69%
DEBT SERVICE	$133,567	$83,652	$490,497	$539,879	10.07%
Total Expenditures	**$9,124,594**	**$8,925,307**	**$26,346,417**	**$4,497,943**	**-82.93%**

Revenues by Revenue Source



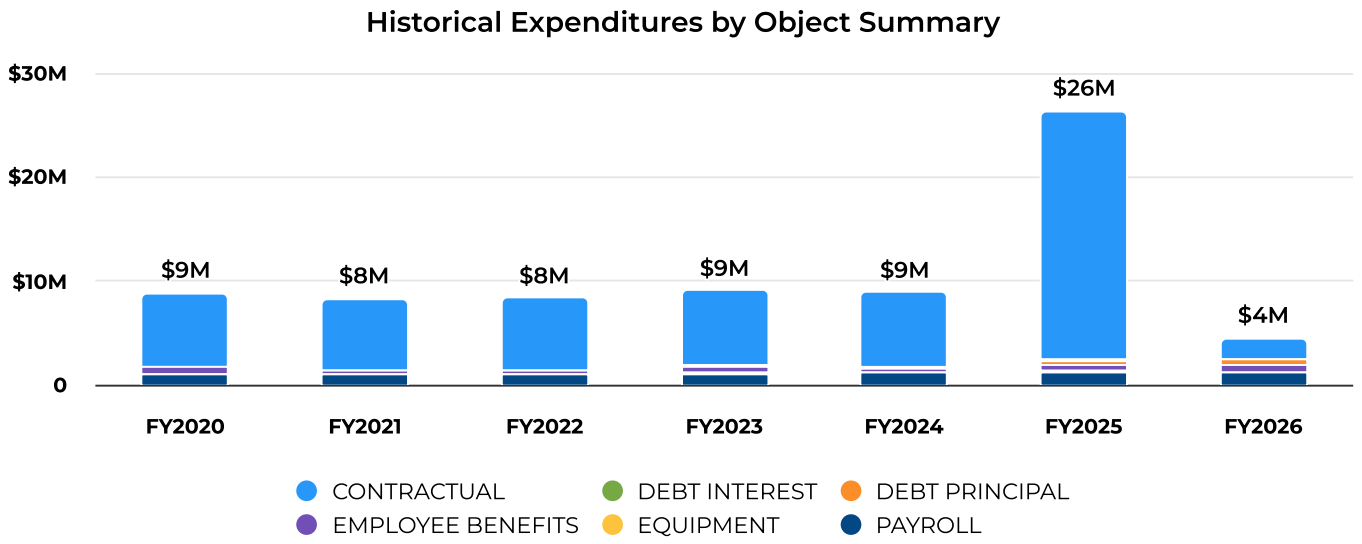


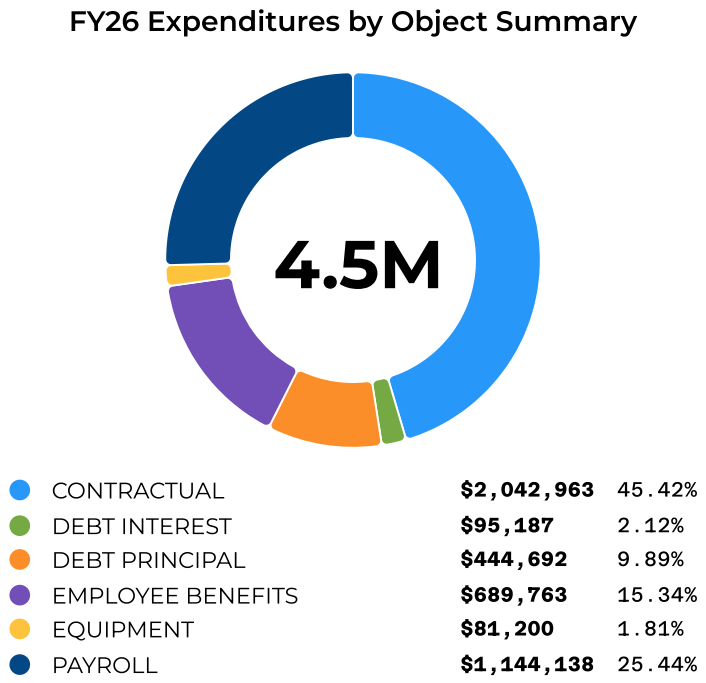
Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME					
AIRPORT PFC'S(RESTRICTED)	$358,853	$372,695	$383,000	$383,000	0.00%
LANDING FEES	$312,458	$270,846	$491,000	$391,000	-20.37%
TERMINAL/INT ARRIVAL	$399,751	$398,615	$662,000	$562,000	-15.11%
APRON & TIEDOWN CHARGES	$9,050	$7,600	$10,000	$10,000	0.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
FUEL FLOWAGE	$68,244	$87,702	$100,000	$150,000	50.00%
FBO	$162,219	$159,265	$165,000	$215,000	30.30%
CARGO HANGAR	$165,525	$149,075	$165,000	$200,000	21.21%
AERONAUTICAL MISCELLANEOU	$13,851	$2,140	-	-	-
RENT/LAND RENTAL	$64,220	$74,890	$60,000	$75,000	25.00%
CONCESSIONS	$46,835	$47,096	$40,000	$50,000	25.00%
PARKING	$540,100	$557,501	$540,000	$680,000	25.93%
RENTAL CARS	$621,099	$663,841	$620,000	$680,000	9.68%
NON-AERONAUTICAL MISC	$11,365	$10,850	$12,000	$12,000	0.00%
LANDING FEES, GENERAL AVIATION (GA) AND MILITARY	$126,543	$115,998	$130,000	$130,000	0.00%
Total DEPARTMENTAL INCOME	$2,900,114	$2,918,113	$3,378,000	$3,538,000	4.74%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$101,016	$53,017	$13,400	$50,000	273.13%
Total MISCELLANEOUS LOCAL SOURCES	$101,016	$53,017	$13,400	$50,000	273.13%
USE OF MONEY AND PROP					
LEASE PAYMENTS COLLECTED	$289,074	$168,679	-	-	-
INTEREST & EARNINGS	$11,687	$9,816	-	-	-
Total USE OF MONEY AND PROP	$300,761	$178,495	-	-	-
STATE AID					
SA STATE GRANTS	$357,872	$476,270	$1,829,872	-	-100.00%
Total STATE AID	$357,872	$476,270	$1,829,872	-	-100.00%
FEDERAL AID					
FA FEDERAL GRANTS	$1,326,104	$6,501,177	$20,015,156	$32,510	-99.84%
Total FEDERAL AID	$1,326,104	$6,501,177	$20,015,156	$32,510	-99.84%
PROCEEDS OF LONG-TERM OBLIGATION					
PROCEEDS OF OBLIGATIONS	-	-	$1,109,989	$877,433	-20.95%
Total PROCEEDS OF LONG-TERM OBLIGATION	-	-	$1,109,989	$877,433	-20.95%
Total Revenues	**$4,985,867**	**$10,127,073**	**$26,346,417**	**$4,497,943**	**-82.93%**

Expenditures by Object Summary





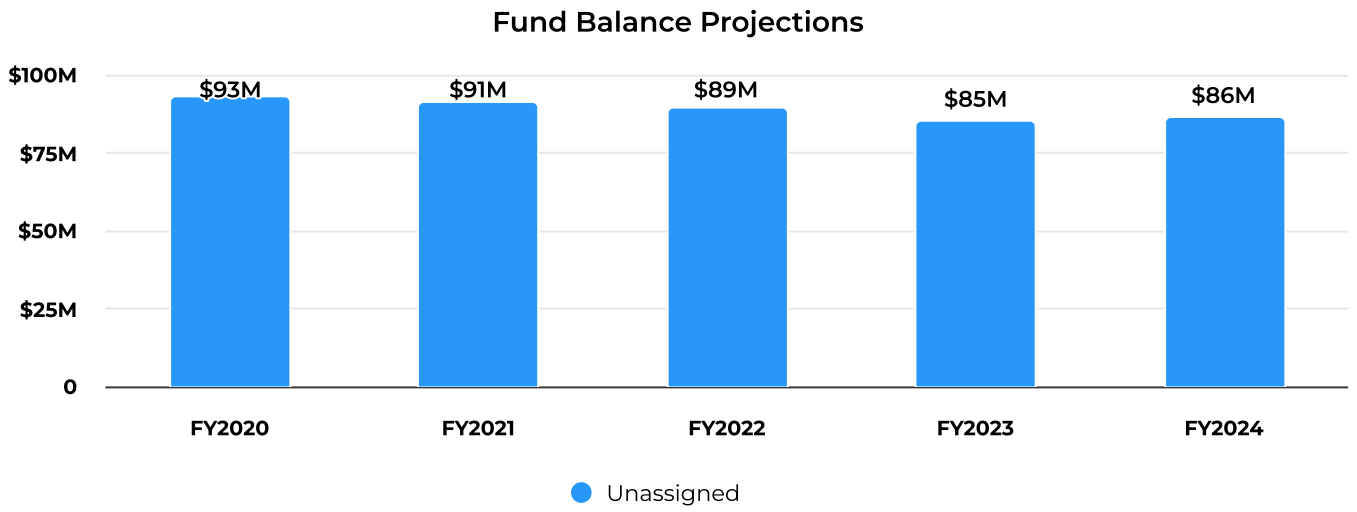
Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL					
PAYROLL/REGULAR	$945,748	$940,191	$1,075,655	$1,023,314	-4.87%
PAYROLL/HOLIDAY	$37,200	$37,995	-	-	-
PAYROLL/OVERTIME	$60,765	$69,588	$60,000	$60,000	0.00%
PAYROLL/INSURANCE BUYBACK	$6,625	$4,625	$6,000	$4,500	-25.00%
PAYROLL/COMP TIME	$29,532	$26,501	$35,000	$35,000	0.00%
PAYROLL/SUMMER/SEASONAL HELP	-	-	$18,324	$18,324	0.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL/OUT OF TITLE	-	$4,281	-	-	-
PAYROLL/SHFT DIFFERENTIAL	$2,608	$2,542	$7,500	$3,000	-60.00%
Total PAYROLL	$1,082,478	$1,085,723	$1,202,479	$1,144,138	-4.85%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$10,073	$10,539	$97,343	$81,200	-16.58%
Total EQUIPMENT	$10,073	$10,539	$97,343	$81,200	-16.58%
CONTRACTUAL					
PRINTING	-	$70	$2,000	$500	-75.00%
TELEPHONE	$11,142	$12,698	$12,000	$13,000	8.33%
SUPPLIES	$27,313	$24,283	$30,000	$28,000	-6.67%
TRAVEL EMPLOYEE	$5,959	$6,007	$8,000	$8,000	0.00%
REPAIRS & MAINTENANCE	$179,690	$225,899	$300,000	$200,000	-33.33%
POSTAGE	$130	$627	$400	$400	0.00%
BOOKS, MAGAZINES, PUBLIC	-	-	$100	$100	0.00%
GASOLINE, FUEL & OIL	$68,027	$58,722	$80,000	$70,000	-12.50%
INSURANCE, LIABILITY	$69,995	$74,513	$72,000	$75,000	4.17%
RENT/LEASE	$3,732	$8,410	$55,660	$55,660	0.00%
MEMBERSHIP DUES	$8,469	$6,825	$8,936	$8,936	0.00%
ADVERTISING	$473	$1,065	$1,200	$1,200	0.00%
INTERNET & TELEVISION	$22,271	$22,981	$23,000	$23,000	0.00%
LEGAL & ACCOUNTING	-	-	$10,000	-	-100.00%
CONTRACTS	$99,631	$98,959	$124,450	$124,450	0.00%
EDUCATION EMPLOYEE	$10,591	$7,153	$11,000	$11,000	0.00%
MED,DRGS, HLTH RL - NON	$654	$634	$2,000	$1,000	-50.00%
BUILDING PROJECTS	$74,875	-$17,839	$21,773,340	$100,000	-99.54%
BAD DEBT	-$75	$3	-	-	-
SERVICES FROM COUNTY DPTS	$107,367	$86,309	$100,000	$90,000	-10.00%
BUILDING/CLEANING SVCS	$255,033	$258,910	$260,734	$262,000	0.49%
TIRES	$26,961	$9,612	$24,792	$29,842	20.37%
TOOL ALLOWANCE	$1,350	$1,350	$2,025	$2,025	0.00%
REFUSE & WASTE REMOVAL	$16,985	$16,384	$18,000	$18,000	0.00%
UNIFORMS, CLOTHING, SHOES	$10,983	$9,897	$11,000	$12,000	9.09%
PAYMENT OF TAXES	$25,918	$35,594	$40,000	$40,000	0.00%
RADIO, ANTENNA, TELECOMM	$2,141	$1,912	$2,450	$2,450	0.00%
TELEPHONE/CELLULAR	$1,920	$1,881	$2,000	$2,000	0.00%
MAINTENANCE/PRINT MGT SVCS	$365	$98	$1,100	$1,100	0.00%
IT HARDWARE MAINTENANCE	$1,700	$1,700	$1,800	$1,800	0.00%
UTILITIES/ELECTRIC	$204,721	$273,185	$275,000	$275,000	0.00%
IT SOFTWARE MAINTENANCE	$964	$546	$2,400	$2,400	0.00%
UTILITIES/GAS	$98,102	$80,824	$90,000	$100,000	11.11%
UTILITIES/WATER	$11,551	$10,239	$14,000	$14,000	0.00%
NETWORK	$1,000	$1,066	$1,100	$1,100	0.00%
SECURITY	$5,482	$1,765	$6,000	$4,000	-33.33%
AIRPORT RUNWAY MAINT.	$86,748	$89,698	$110,000	$75,000	-31.82%
SNOW REMOVAL	$112,696	$106,876	$125,000	$80,000	-36.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
INDIRECT COST ALLOCATION	$171,113	$154,456	$172,000	$155,000	-9.88%
DEPRECIATION	$5,346,128	$5,391,994	-	-	-
FIRE FIGHTING	$14,885	$13,982	$20,000	$15,000	-25.00%
SHERIFF SUPPORT SERVICES	$79,982	$88,652	$100,000	$90,000	-10.00%
ADVERTISING/PROMOTIONS	$88,002	$39,338	$50,000	$50,000	0.00%
AMORTIZATION EXPENSE	$37,456	$46,755	-	-	-
Total CONTRACTUAL	$7,292,431	$7,254,035	$23,943,487	$2,042,963	-91.47%
DEBT PRINCIPAL					
DEBT PRINCIPAL	-	-	$399,106	$444,692	11.42%
Total DEBT PRINCIPAL	-	-	$399,106	$444,692	11.42%
DEBT INTEREST					
DEBT INTEREST	$133,567	$83,652	$91,391	$95,187	4.15%
Total DEBT INTEREST	$133,567	$83,652	$91,391	$95,187	4.15%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$80,824	$80,325	$89,585	$85,238	-4.85%
STATE RETIREMENT	$273,320	$173,931	$173,919	$185,539	6.68%
HSP,MED,DENT,DRUGS,VISION	$264,040	$230,514	$319,107	$393,986	23.47%
WORKERS COMPENSATION	-$38,027	-$11,335	$30,000	$25,000	-16.67%
OTHER POST EMP BENEFITS	$6,810	$75,147	-	-	-
ACCRUED BENEFITS	$19,078	-$57,224	-	-	-
Total EMPLOYEE BENEFITS	$606,044	$491,358	$612,611	$689,763	12.59%
Total Expenditures	**$9,124,594**	**$8,925,307**	**$26,346,417**	**$4,497,943**	**-82.93%**

Fund Balance



Financial Summary

Fund Balance	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023 vs. FY 2024 ($ Change)
Unassigned	$93,284,505	$91,161,767	$89,184,188	$85,045,454	$86,247,922	$1,202,468
Total Fund Balance	**$93,284,505**	**$91,161,767**	**$89,184,188**	**$85,045,454**	**$86,247,922**	**$1,202,468**

Departments Summary Section

Aging & Long Term Care

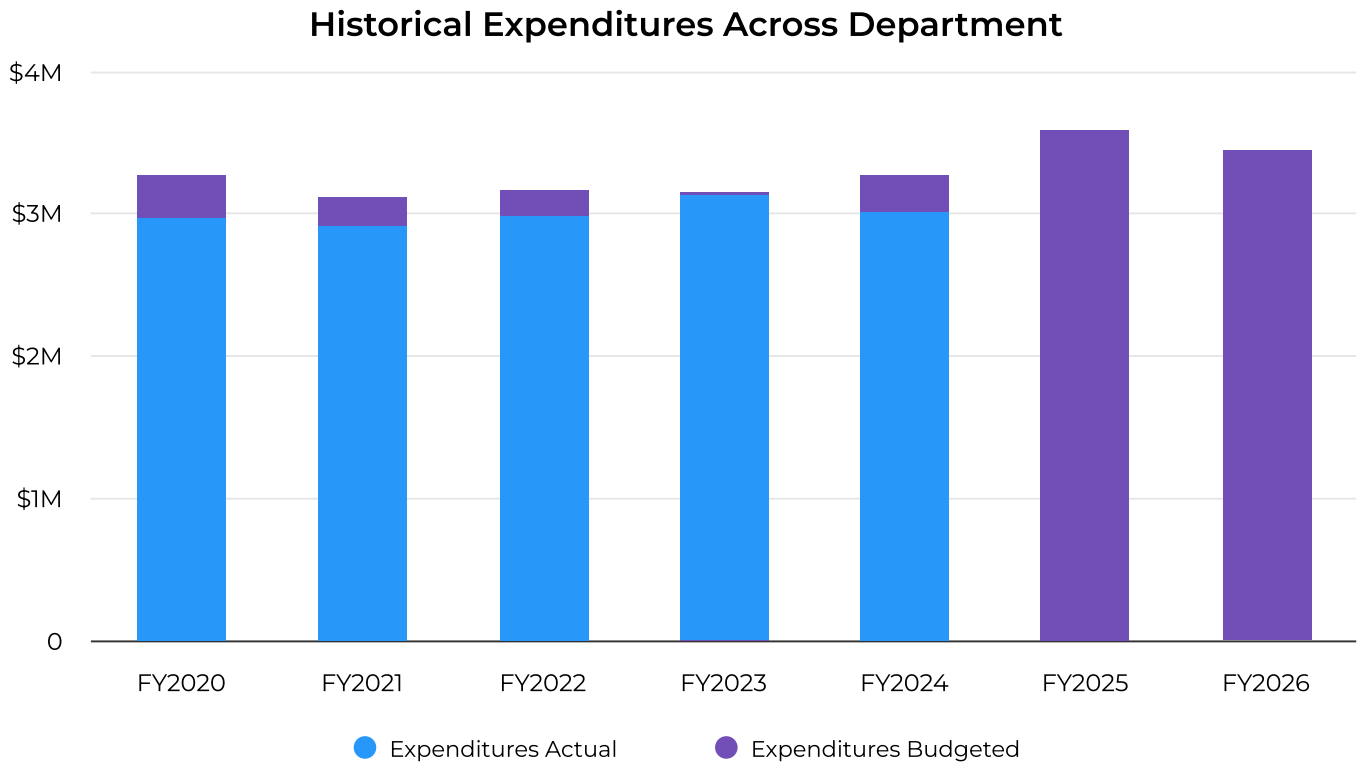
Department Information



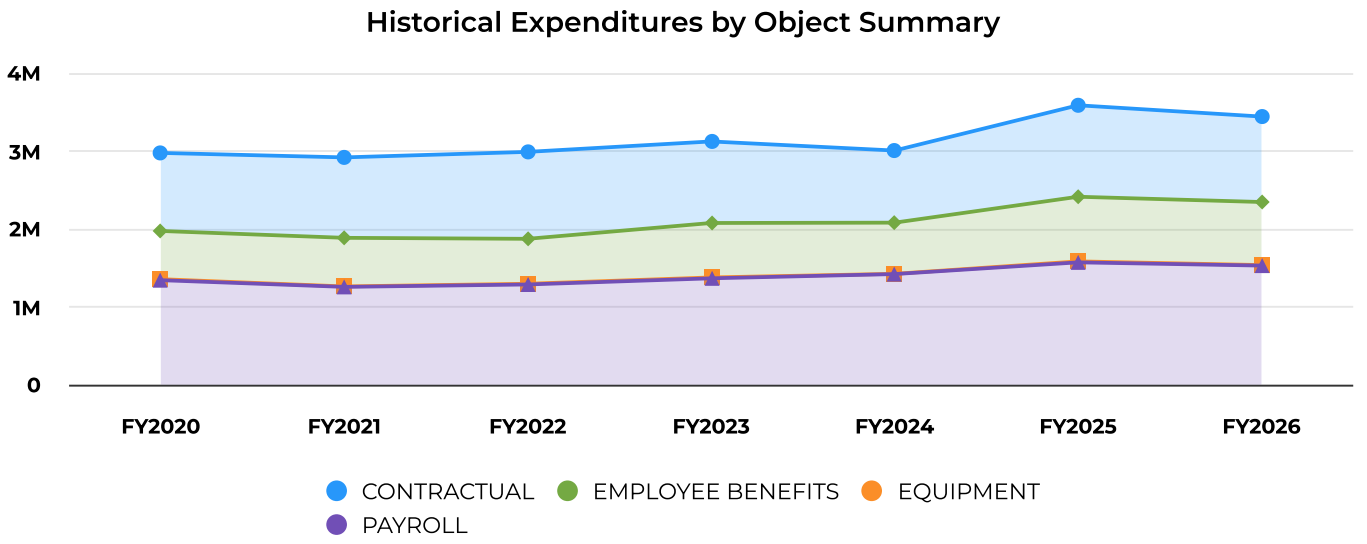
Beth Stranges
Director

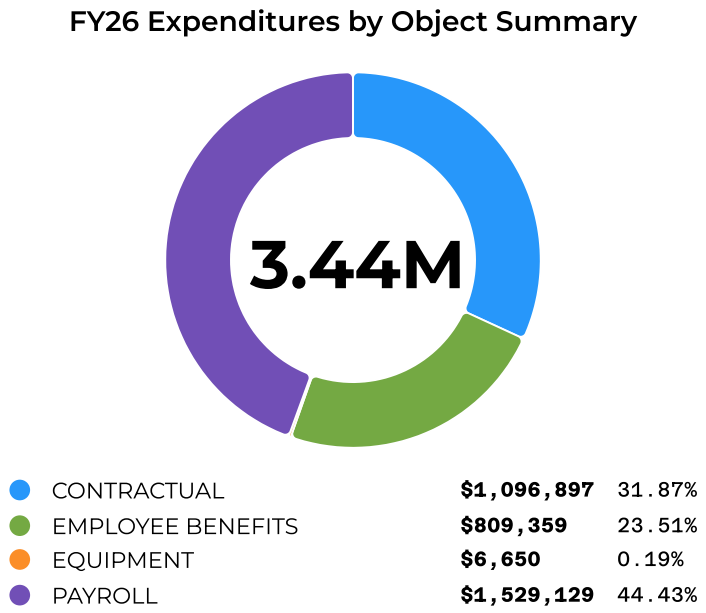
The Department of Aging & Long Term Care empowers older residents and caregivers through coordinated, cost-effective services that promote independence, opportunity, and dignity. As part of Chemung County's commitment to age-friendly community design, the department supports programs that enhance healthy aging and community engagement. It offers a wide range of support services, including the CARE Unit for home assessments, caregiver and dementia services, legal and housing assistance, nutrition programs, Medicare guidance, and the NY Connects referral system. Community outreach initiatives, such as the Senior Games, "Happy to Chat" benches, newsletters, and the "Senior Notebook" TV show, foster social connection and wellness. The department's mission and vision reflect a long-term commitment to maintaining health, autonomy, and quality of life for all older adults in Chemung County.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$1,365,778	$1,420,309	$1,570,572	$1,529,129	-2.64%
EQUIPMENT	$11,275	$3,060	$12,680	$6,650	-47.56%
CONTRACTUAL	$1,046,651	$925,577	$1,173,983	$1,096,897	-6.57%
EMPLOYEE BENEFITS	$698,928	$656,799	$829,504	$809,359	-2.43%
Total Expenditures	**$3,122,632**	**$3,005,744**	**$3,586,739**	**$3,442,035**	**-4.03%**

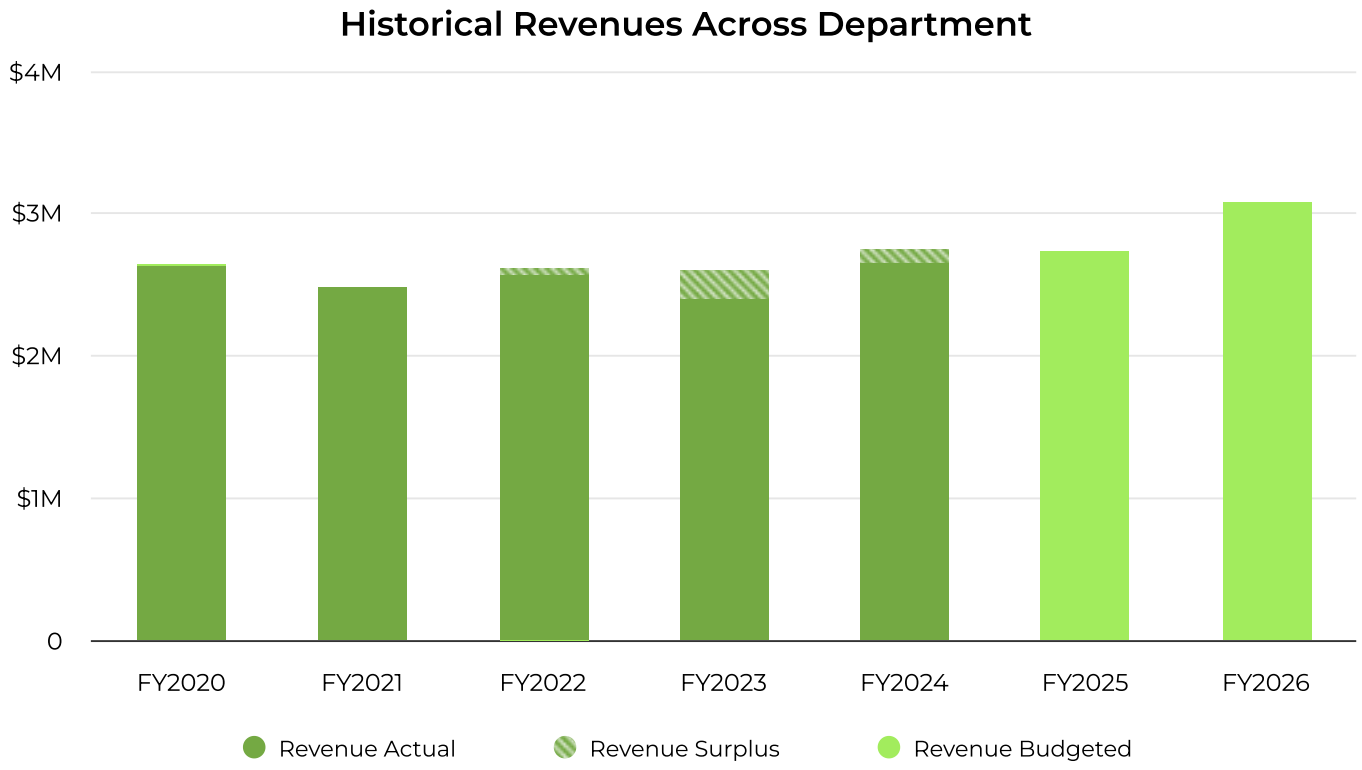
Expenditures by Sub Department

Expenditures by Sub Department

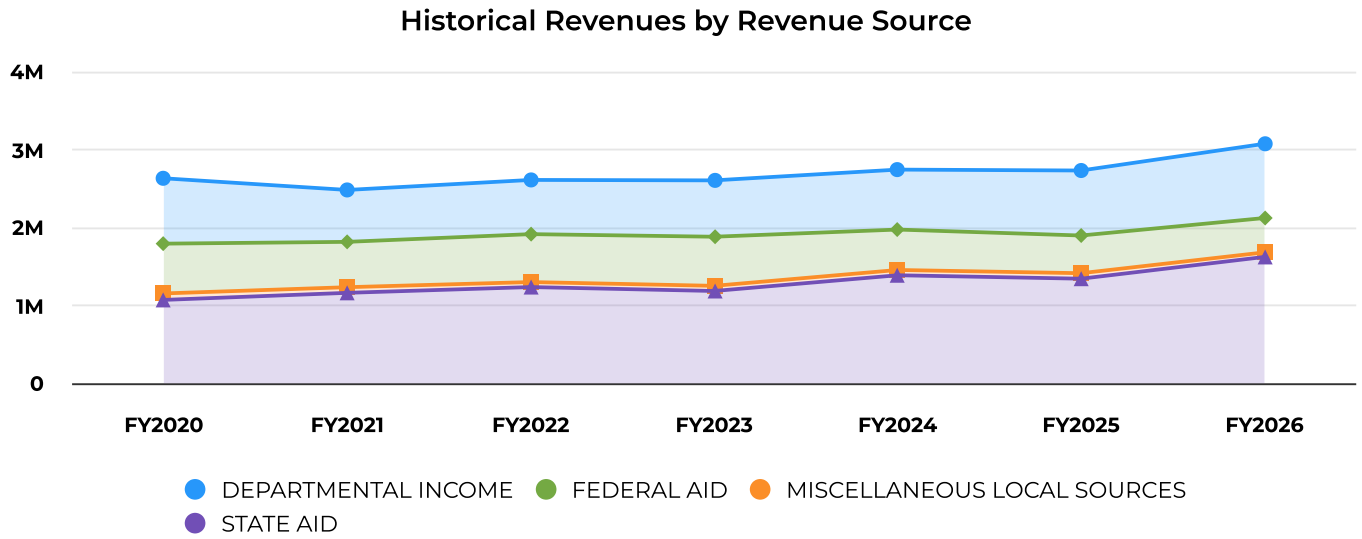
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
OFA/AGING					
PAYROLL					
PAYROLL/REGULAR	$682,776	$729,555	$800,813	$756,543	-5.53%
PAYROLL/HOLIDAY	$34,917	$37,184	-	-	-
PAYROLL/OVERTIME	$1,150	$2,511	$1,500	$3,000	100.00%
PAYROLL/INSURANCE BUYBACK	$500	-	-	-	-
PAYROLL/COMP TIME	$1,166	$2,406	-	$2,500	-
Total PAYROLL	$720,508	$771,656	$802,313	$762,043	-5.02%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$9,468	$3,060	$4,970	$4,750	-4.43%
Total EQUIPMENT	$9,468	$3,060	$4,970	$4,750	-4.43%
CONTRACTUAL					
PRINTING	$3,389	$3,415	$5,500	$3,500	-36.36%
TELEPHONE	$4,024	$3,699	$4,400	$3,700	-15.91%
SUPPLIES	$3,714	$5,978	$10,000	$6,500	-35.00%
TRAVEL EMPLOYEE	$9,161	$8,527	$12,000	$9,000	-25.00%
POSTAGE	$5,478	$6,201	$7,000	$6,300	-10.00%
INSURANCE, LIABILITY	$3,234	$3,088	$3,500	$3,100	-11.43%
RENT/LEASE	$2,781	$2,962	$4,000	$3,000	-25.00%
MEMBERSHIP DUES	$2,463	$2,602	$2,747	$2,872	4.55%
ADVERTISING	$1,523	-	$1,540	-	-100.00%
LEGAL & ACCOUNTING	-	-	$1,700	-	-100.00%
CONTRACTS	$157,845	$121,753	$167,000	$212,360	27.16%
EDUCATION EMPLOYEE	$545	$1,584	$3,100	$1,600	-48.39%
SOFTWARE LICENSES	$228	$112	$505	$150	-70.30%
RECORDS MANAGEMENT	-	-	$300	-	-100.00%
SERVICES FROM COUNTY DPTS	$17,034	$31,481	$28,400	$19,900	-29.93%
EDUCATION NON EMPLOYEE	$2,676	$1,103	$4,915	$4,227	-14.00%
RECIPIENT EXPENDITURES	$5,799	$17,815	$25,000	$10,000	-60.00%
TELEPHONE/CELLULAR	$2,914	$2,757	$3,900	$2,370	-39.23%
NETWORK	$1,628	$1,452	$2,000	$1,452	-27.40%
FOOD EXPENSES	$352,355	$321,555	$384,096	$376,966	-1.86%
RECRUITMENT & RETENTION	$603	$1,259	$1,700	$1,300	-23.53%
SENIOR GAMES EXPENSES	$18,237	$18,253	$20,000	$25,000	25.00%
Total CONTRACTUAL	$595,630	$555,595	$693,303	$693,297	0.00%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$52,612	$55,669	$59,772	$56,772	-5.02%
STATE RETIREMENT	$88,208	$107,473	$126,367	$125,890	-0.38%
HSP,MED,DENT,DRUGS,VISION	$288,044	$230,514	$320,750	$281,419	-12.26%
Total EMPLOYEE BENEFITS	$428,864	$393,656	$506,889	$464,081	-8.45%
Total OFA/AGING	$1,754,471	$1,723,967	$2,007,475	$1,924,171	-4.15%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
OFA/LONG TERM CARE					
PAYROLL					
PAYROLL/REGULAR	$600,850	$608,864	$760,259	$758,386	-0.25%
PAYROLL/HOLIDAY	$29,844	$31,326	-	-	-
PAYROLL/OVERTIME	$559	$1,302	$5,000	$1,500	-70.00%
PAYROLL/INSURANCE BUYBACK	$1,500	$3,000	$3,000	$3,000	0.00%
PAYROLL/COMP TIME	$3,172	$4,160	-	$4,200	-
PAYROLL/STIPEND	$9,000	-	-	-	-
PAYROLL/EDUC STIPEND	$346	-	-	-	-
Total PAYROLL	$645,270	$648,653	$768,259	$767,086	-0.15%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$1,807	-	$7,710	$1,900	-75.36%
Total EQUIPMENT	$1,807	-	$7,710	$1,900	-75.36%
CONTRACTUAL					
PRINTING	-	-	$200	-	-100.00%
TELEPHONE	$2,134	$1,938	$2,840	$2,000	-29.58%
SUPPLIES	$1,256	$2,010	$3,000	$2,100	-30.00%
TRAVEL EMPLOYEE	$7,118	$8,565	$10,500	$8,600	-18.10%
POSTAGE	$1,703	$2,378	$2,000	$2,400	20.00%
INSURANCE, LIABILITY	$2,634	$2,363	$2,900	$2,400	-17.24%
RENT/LEASE	$1,168	$1,011	$1,800	$1,020	-43.33%
CONTRACTS	$422,852	$332,172	$437,560	$365,700	-16.42%
EDUCATION EMPLOYEE	$275	$756	$1,500	$800	-46.67%
SOFTWARE LICENSES	$709	$563	$600	$600	0.00%
SERVICES FROM COUNTY DPTS	$6,960	$13,205	$11,600	$12,800	10.34%
TELEPHONE/CELLULAR	$3,426	$4,110	$4,680	$4,260	-8.97%
NETWORK	$786	$911	$1,500	$920	-38.67%
Total CONTRACTUAL	$451,021	$369,982	$480,680	$403,600	-16.04%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$48,418	$48,009	$57,235	$57,148	-0.15%
STATE RETIREMENT	$77,624	$89,398	$105,005	$119,279	13.59%
HSP,MED,DENT,DRUGS,VISION	$144,022	$125,735	$160,375	$168,851	5.29%
Total EMPLOYEE BENEFITS	$270,064	$263,143	$322,615	$345,278	7.02%
Total OFA/LONG TERM CARE	$1,368,161	$1,281,777	$1,579,264	$1,517,864	-3.89%
Total Expenditures	**$3,122,632**	**$3,005,744**	**$3,586,739**	**$3,442,035**	**-4.03%**

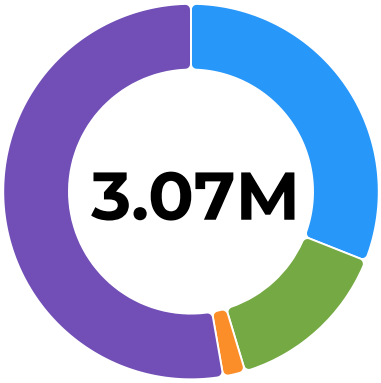
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME	**$952,840**	31.00%
FEDERAL AID	**$441,012**	14.35%
MISCELLANEOUS LOCAL SOURCES	**$58,410**	1.90%
STATE AID	**$1,621,823**	52.76%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$723,241	$769,607	$834,355	$952,840	14.20%
MISCELLANEOUS LOCAL SOURCES	$66,161	$67,734	$70,500	$58,410	-17.15%
STATE AID	$1,184,645	$1,386,693	$1,342,402	$1,621,823	20.82%
FEDERAL AID	$630,288	$518,661	$483,782	$441,012	-8.84%
Total Revenues	**$2,604,336**	**$2,742,695**	**$2,731,039**	**$3,074,085**	**12.56%**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
OFA/AGING					
DEPARTMENTAL INCOME					
OTHER GEN. DEPT INCOME	$204,215	$258,799	$291,783	$364,903	25.06%
SENIOR GAMES/AGING	$16,800	$23,983	$20,000	$25,000	25.00%
Total DEPARTMENTAL INCOME	$221,015	$282,782	$311,783	$389,903	25.06%
MISCELLANEOUS LOCAL SOURCES					
DONATIONS	$31,410	$30,220	$54,000	$20,895	-61.31%
Total MISCELLANEOUS LOCAL SOURCES	$31,410	$30,220	$54,000	$20,895	-61.31%
STATE AID					
SA PROGRAMS FOR AGING	$660,815	$708,692	$675,308	$759,519	12.47%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total STATE AID	$660,815	$708,692	$675,308	$759,519	12.47%
FEDERAL AID					
FA PROGRAMS FOR AGING	$630,288	$518,661	$483,782	$441,012	-8.84%
Total FEDERAL AID	$630,288	$518,661	$483,782	$441,012	-8.84%
Total OFA/AGING	$1,543,528	$1,540,355	$1,524,873	$1,611,329	5.67%
OFA/LONG TERM CARE					
DEPARTMENTAL INCOME					
OTHER GEN. DEPT INCOME	$502,226	$486,825	$522,572	$562,937	7.72%
Total DEPARTMENTAL INCOME	$502,226	$486,825	$522,572	$562,937	7.72%
MISCELLANEOUS LOCAL SOURCES					
DONATIONS	$34,751	$37,514	$16,500	$37,515	127.36%
Total MISCELLANEOUS LOCAL SOURCES	$34,751	$37,514	$16,500	$37,515	127.36%
STATE AID					
SA PROGRAMS FOR AGING	$523,830	$678,001	$667,094	$862,304	29.26%
Total STATE AID	$523,830	$678,001	$667,094	$862,304	29.26%
Total OFA/LONG TERM CARE	$1,060,807	$1,202,340	$1,206,166	$1,462,756	21.27%
Total Revenues	**$2,604,336**	**$2,742,695**	**$2,731,039**	**$3,074,085**	**12.56%**

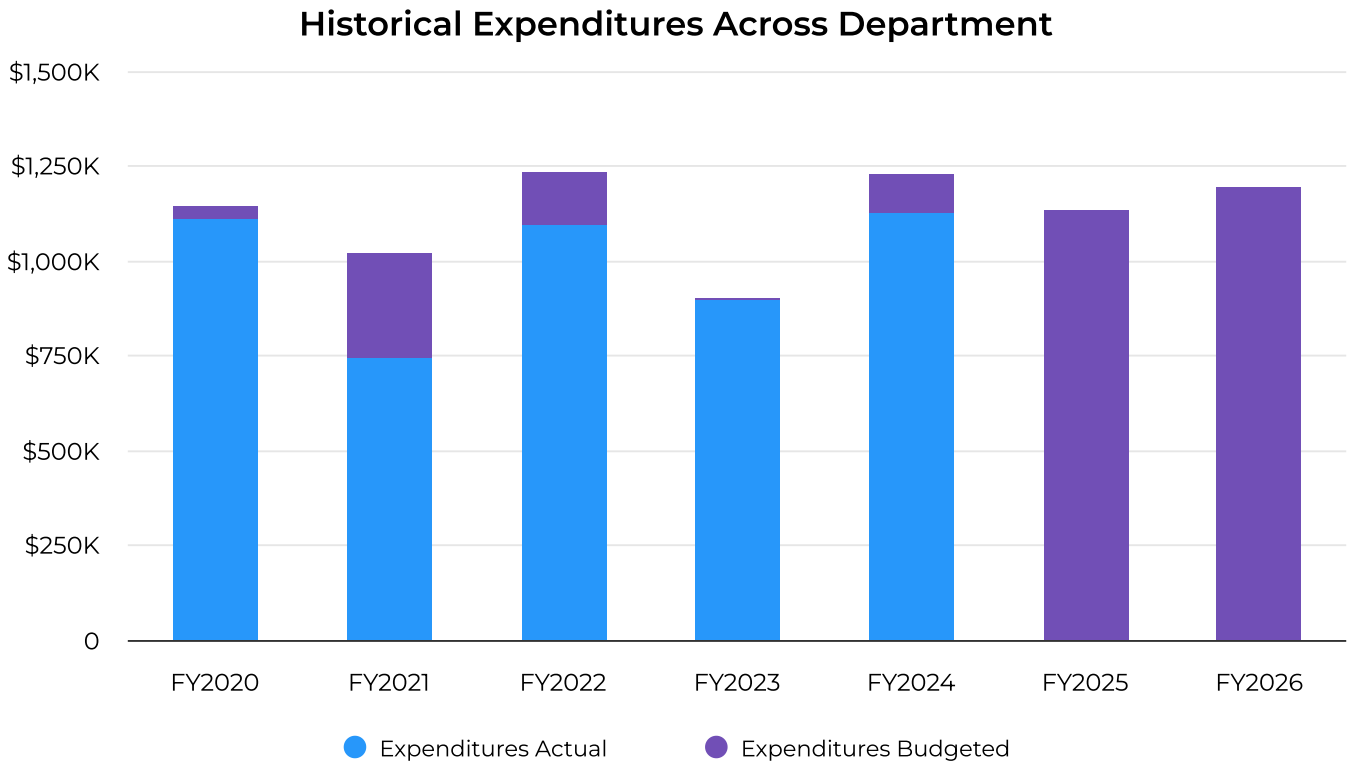
Board of Elections

Department Information

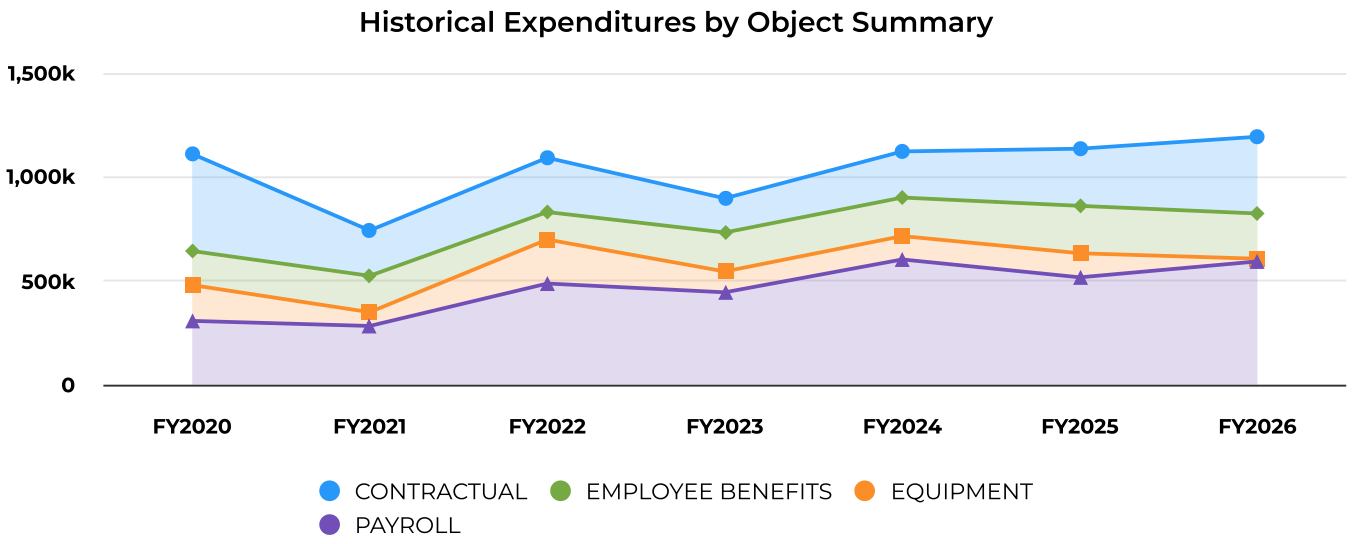
Mary Collins & Sperry Navone
Commissioners

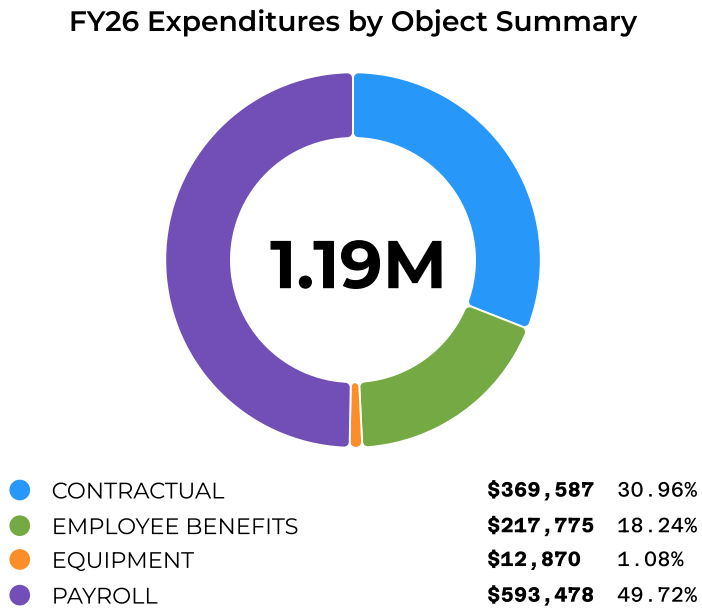
The Chemung County Board of Elections administers every federal, state, county, city, and town election in the County, in compliance with New York State Election Law and directives from the State Board of Elections. It supplies election materials to local entities, such as villages, school districts, and fire districts, that conduct their own polls. The Board also manages voter registration, public education campaigns, and reviews candidate petitions to ensure fair and accessible participation. It is led by two bipartisan commissioners, supported by a professional staff, to maintain impartiality in all electoral processes. The office enhances transparency by providing voters and candidates with essential resources, including sample ballots, district maps, early voting schedules, and campaign finance information.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

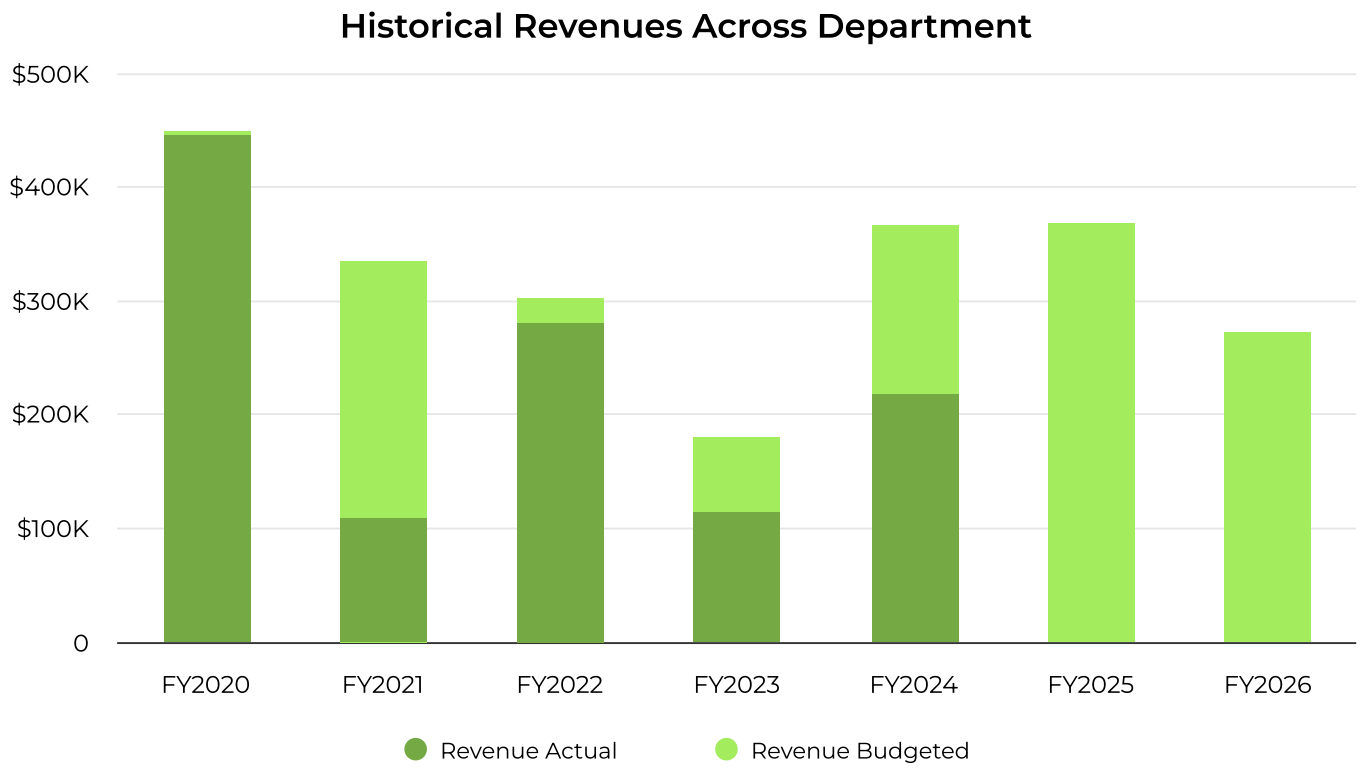
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$444,750	$603,031	$516,885	$593,478	14.82%
EQUIPMENT	$100,350	$112,486	$115,845	$12,870	-88.89%
CONTRACTUAL	$164,595	$221,906	$275,008	$369,587	34.39%
EMPLOYEE BENEFITS	$187,485	$185,507	$228,257	$217,775	-4.59%
Total Expenditures	**$897,180**	**$1,122,930**	**$1,135,995**	**$1,193,710**	**5.08%**

Expenditures by Department

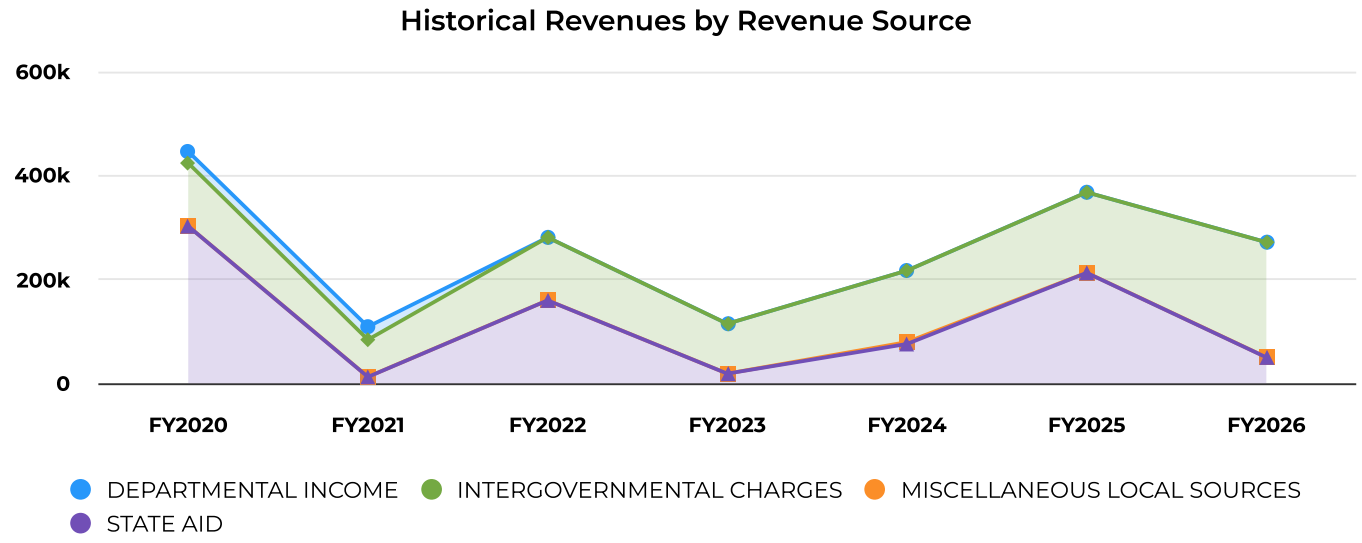
Expenditures by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
BOARD OF ELECTIONS	$897,180	$1,122,930	$1,135,995	$1,193,710	5.08%
PAYROLL					
PAYROLL/REGULAR	$322,512	$342,559	$350,485	$343,078	-2.11%
PAYROLL/HOLIDAY	$10,304	$12,865	-	-	-
PAYROLL/OVERTIME	$11,102	$35,799	$1,000	$1,000	0.00%
PAYROLL/INSURANCE BUYBACK	-	$1,375	-	-	-
PAYROLL/COMP TIME	$6,020	$13,462	-	-	-
PAYROLL/SUMMER/SEASONAL HELP	$35	-	-	-	-
PAYROLL/STIPEND	$94,778	$196,970	$165,400	$249,400	50.79%
Total PAYROLL	$444,750	$603,031	$516,885	$593,478	14.82%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$100,350	$112,486	$115,845	$12,870	-88.89%
Total EQUIPMENT	$100,350	$112,486	$115,845	$12,870	-88.89%
CONTRACTUAL					
PRINTING	$40,264	$84,767	$90,500	$95,500	5.52%
TELEPHONE	$3,036	$2,833	$3,600	$3,600	0.00%
SUPPLIES	$6,727	$16,404	$15,000	$16,506	10.04%
TRAVEL EMPLOYEE	$2,549	$4,273	$12,000	$12,818	6.82%
REPAIRS & MAINTENANCE	$750	$754	$500	$800	60.00%
POSTAGE	$31,834	$24,496	$33,800	$35,500	5.03%
RENT/LEASE	$88	-	-	-	-
MEMBERSHIP DUES	-	$140	$150	$150	0.00%
ADVERTISING	$248	$735	$700	$700	0.00%
CONTRACTS	$10,846	$14,504	$24,714	$117,370	374.91%
EDUCATION EMPLOYEE	-	$2,276	$5,240	$800	-84.73%
MED,DRGS, HLTH RL - NON	-	$102	-	$150	-
SOFTWARE LICENSES	-	-	$1,000	$1,000	0.00%
TELEPHONE/CELLULAR	$7,170	$66	$9,000	$7,000	-22.22%
MAINTENANCE/PRINT MGT SVCS	$56	$51	$2,500	$2,500	0.00%
IT HARDWARE MAINTENANCE	$1,000	$3,699	$3,800	$4,300	13.16%
IT SOFTWARE MAINTENANCE	$59,456	$66,122	$70,904	$69,293	-2.27%
NETWORK	$571	$682	$1,600	$1,600	0.00%
Total CONTRACTUAL	$164,595	$221,906	$275,008	$369,587	34.39%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$25,801	$30,274	$38,508	$44,214	14.82%
STATE RETIREMENT	$41,666	$50,454	$56,103	$60,993	8.72%
HSP,MED,DENT,DRUGS,VISION	$120,018	$104,779	$133,646	$112,568	-15.77%
Total EMPLOYEE BENEFITS	$187,485	$185,507	$228,257	$217,775	-4.59%
Total Expenditures	**$897,180**	**$1,122,930**	**$1,135,995**	**$1,193,710**	**5.08%**

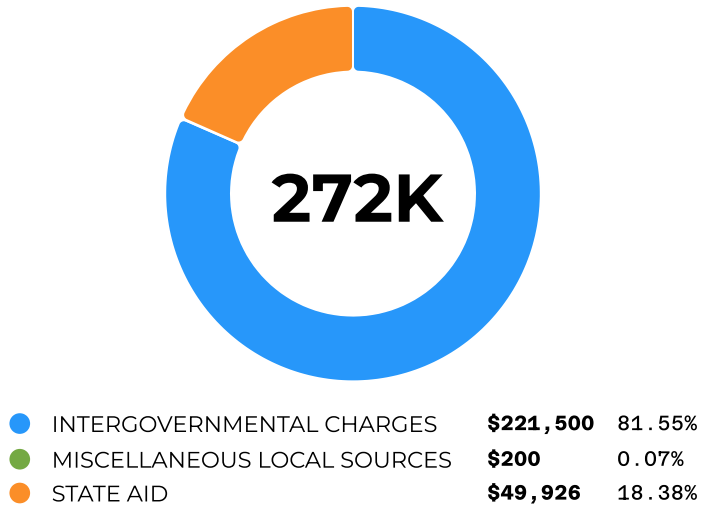
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
MISCELLANEOUS LOCAL SOURCES	$22	$3,644	$200	$200	0.00%
INTERGOVERNMENTAL CHARGES	$95,974	$137,715	$154,800	$221,500	43.09%
STATE AID	$18,614	$75,703	$212,742	$49,926	-76.53%
Total Revenues	**$114,610**	**$217,062**	**$367,742**	**$271,626**	**-26.14%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
BOARD OF ELECTIONS	$114,610	$217,062	$367,742	$271,626	-26.14%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$22	$3,644	$200	$200	0.00%
Total MISCELLANEOUS LOCAL SOURCES	$22	$3,644	$200	$200	0.00%
INTERGOVERNMENTAL CHARGES					
MUNICIPAL CHARGEBACKS	$95,974	$137,715	$154,800	$221,500	43.09%
Total INTERGOVERNMENTAL CHARGES	$95,974	$137,715	$154,800	$221,500	43.09%
STATE AID					
SA STATE GRANTS	$18,614	$75,703	$212,742	$49,926	-76.53%
Total STATE AID	$18,614	$75,703	$212,742	$49,926	-76.53%
Total Revenues	**$114,610**	**$217,062**	**$367,742**	**$271,626**	**-26.14%**

Budget & Research

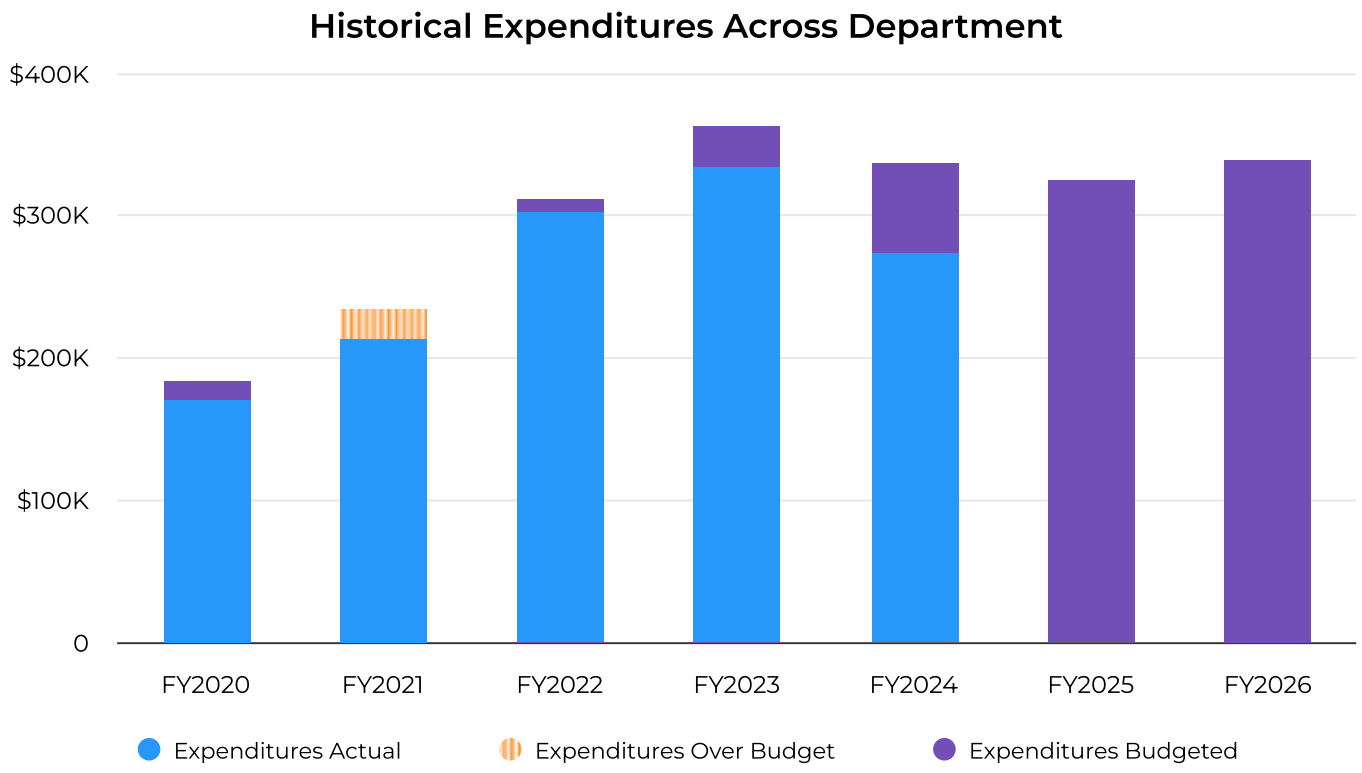
Department Information



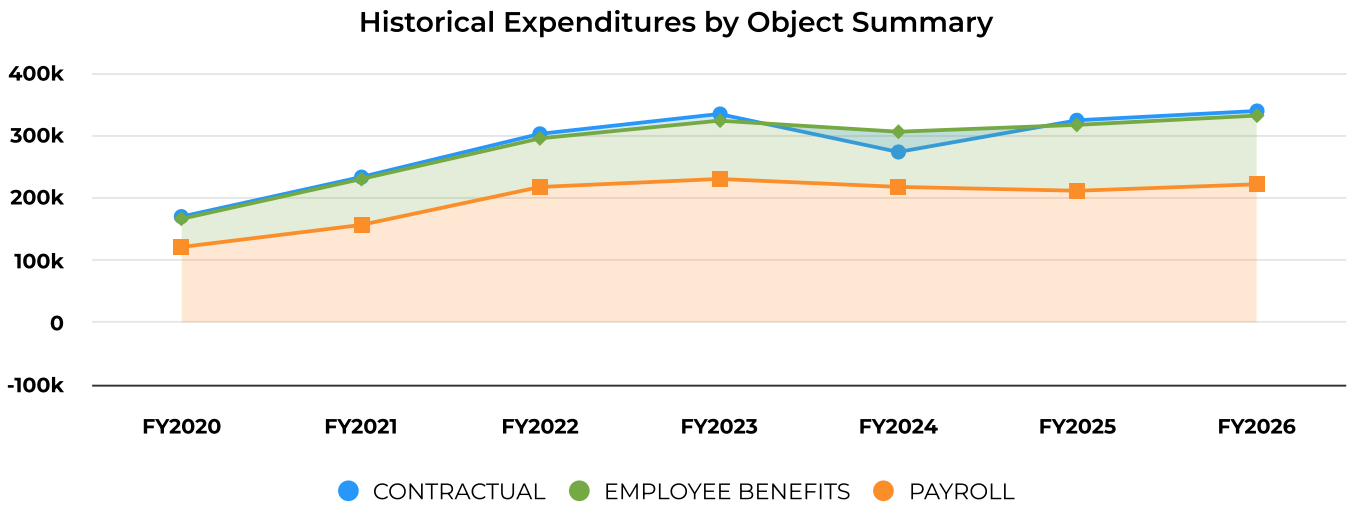
Rejean Archambeault
Director of Budget & Research

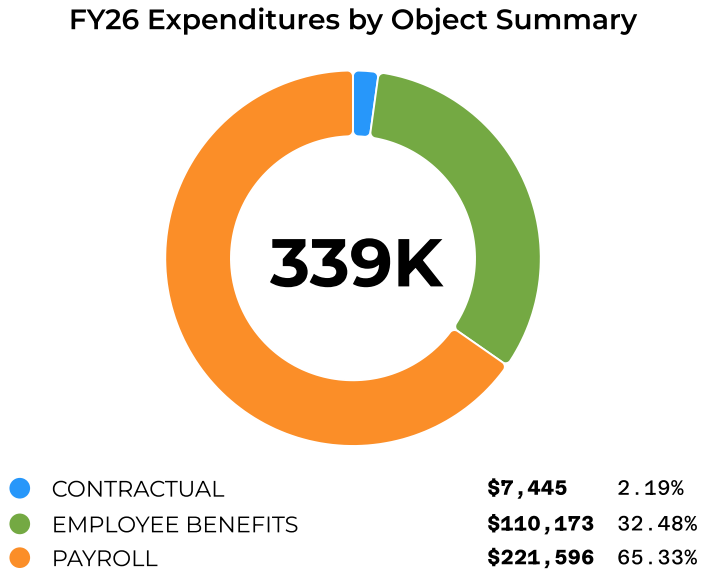
The Budget and Research Department is responsible for preparing, monitoring, and analyzing the County's operating and capital budgets. The department works closely with all County agencies to provide accurate financial information and ensure that budgetary goals are met. In addition to preparing the annual budget, it conducts ongoing research and fiscal studies to support decision-making by the County Executive and Legislature. Staff provide revenue and expenditure forecasts, analyze fiscal impacts of policy changes, and track economic indicators relevant to Chemung County. This department plays a key role in maintaining fiscal responsibility and transparency for taxpayers.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$230,144	$217,382	$211,196	$221,596	4.92%
CONTRACTUAL	$10,699	-$32,503	$7,411	$7,445	0.46%
EMPLOYEE BENEFITS	$93,551	$88,533	$105,735	$110,173	4.20%
Total Expenditures	**$334,394**	**$273,412**	**$324,342**	**$339,214**	**4.59%**

Expenditures by Department

Expenditures by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
BUDGET OFFICE	$334,394	$273,412	$324,342	$339,214	4.59%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL					
PAYROLL/REGULAR	$218,722	$207,334	$211,196	$221,596	4.92%
PAYROLL/HOLIDAY	$11,423	$10,049	-	-	-
Total PAYROLL	$230,144	$217,382	$211,196	$221,596	4.92%
CONTRACTUAL					
TELEPHONE	$355	$313	$320	$220	-31.25%
SUPPLIES	-	-	$500	$50	-90.00%
TRAVEL EMPLOYEE	$2,114	$2,433	$2,500	$2,400	-4.00%
POSTAGE	$2	-	$5	$5	0.00%
MEMBERSHIP DUES	$565	$925	$565	$565	0.00%
ADVERTISING	-	$34	$200	$50	-75.00%
CONTRACTS	-$29,081	-$38,775	-	-	-
EDUCATION EMPLOYEE	$1,605	$645	$1,900	$2,570	35.26%
SOFTWARE LICENSES	$33,956	$224	-	$224	-
TELEPHONE/CELLULAR	$749	$1,187	$896	$896	0.00%
MAINTENANCE/PRINT MGT SVCS	$7	$12	$5	$5	0.00%
IT HARDWARE MAINTENANCE	$300	$300	$300	$300	0.00%
NETWORK	$129	$198	$220	$160	-27.27%
Total CONTRACTUAL	$10,699	-$32,503	$7,411	$7,445	0.46%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$17,287	$16,106	$15,734	$16,316	3.70%
STATE RETIREMENT	$28,257	$30,516	$36,543	$37,573	2.82%
HSP,MED,DENT,DRUGS,VISION	$48,007	$41,912	$53,458	$56,284	5.29%
Total EMPLOYEE BENEFITS	$93,551	$88,533	$105,735	$110,173	4.20%
Total Expenditures	**$334,394**	**$273,412**	**$324,342**	**$339,214**	**4.59%**

Buildings & Grounds

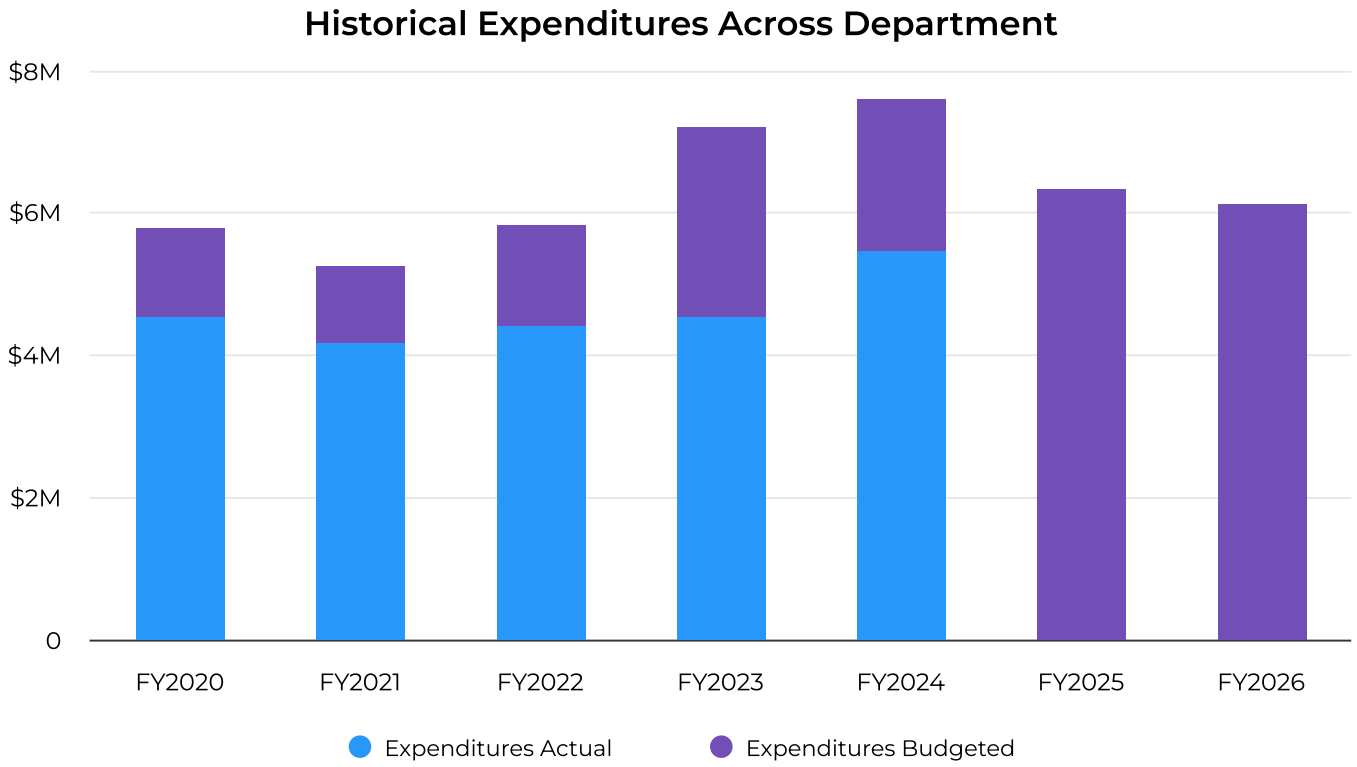
Department Information



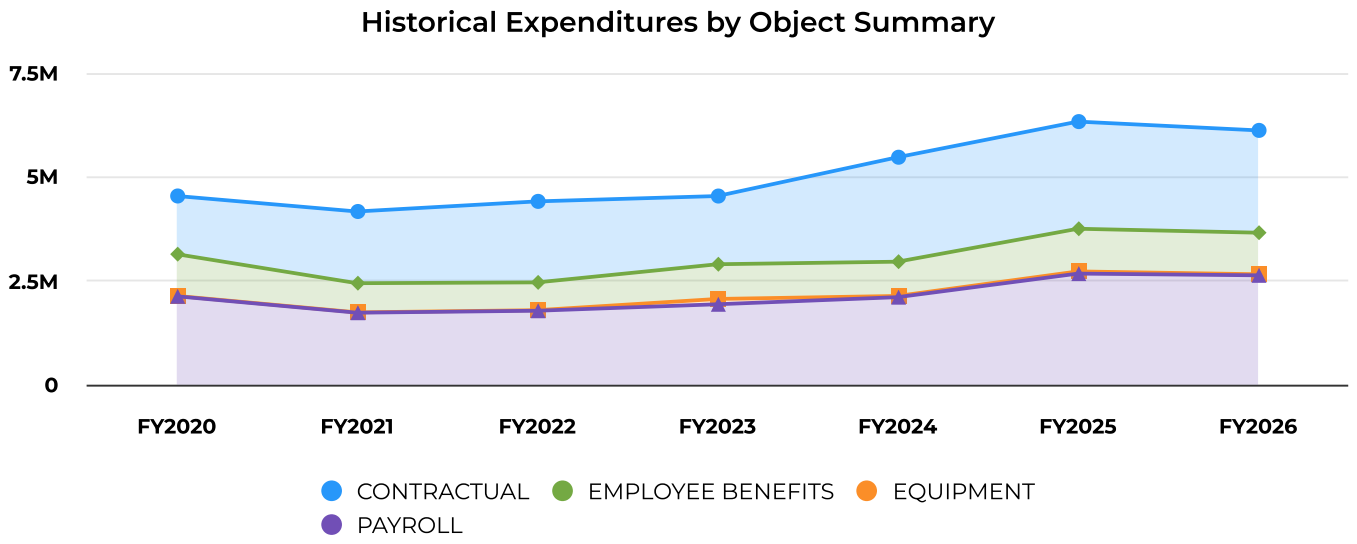
Jason Coleman
Superintendent

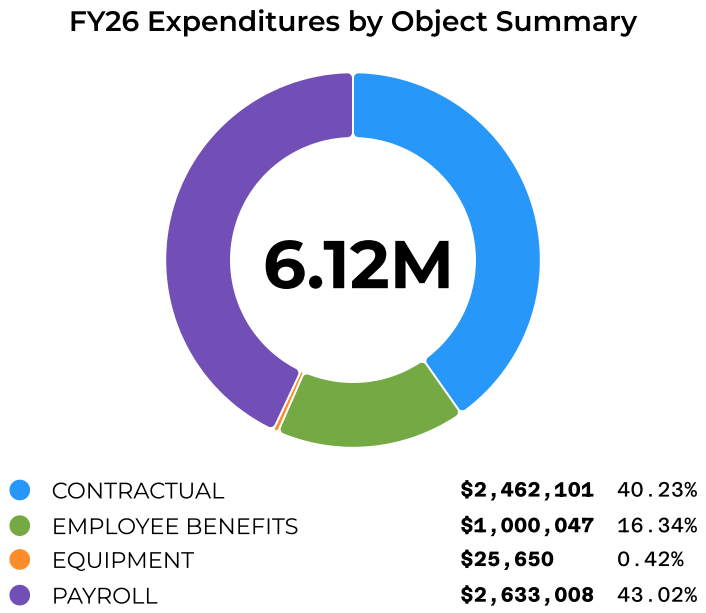
The Buildings and Grounds Department is responsible for maintaining all County-owned buildings, facilities, and public spaces. Its work ensures these assets remain safe, accessible, and functional for both employees and the public. The department handles custodial services, routine and emergency repairs, groundskeeping, and energy-efficiency improvements that reduce operating costs. It also oversees capital projects and renovations, coordinating with contractors and other County departments to deliver projects on time and within budget. In addition, the department supports County operations by preparing spaces for public hearings, elections, and community events. By maintaining and improving the facilities that house critical government services, the department strengthens public access and ensures reliable operations across Chemung County.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$1,936,228	$2,107,231	$2,674,220	$2,633,008	-1.54%
EQUIPMENT	$128,106	$29,141	$52,780	$25,650	-51.40%
CONTRACTUAL	$1,641,104	$2,513,866	$2,578,630	$2,462,101	-4.52%
EMPLOYEE BENEFITS	$835,305	$824,609	$1,026,841	$1,000,047	-2.61%
Total Expenditures	**$4,540,743**	**$5,474,846**	**$6,332,471**	**$6,120,806**	**-3.34%**

Expenditures by Department

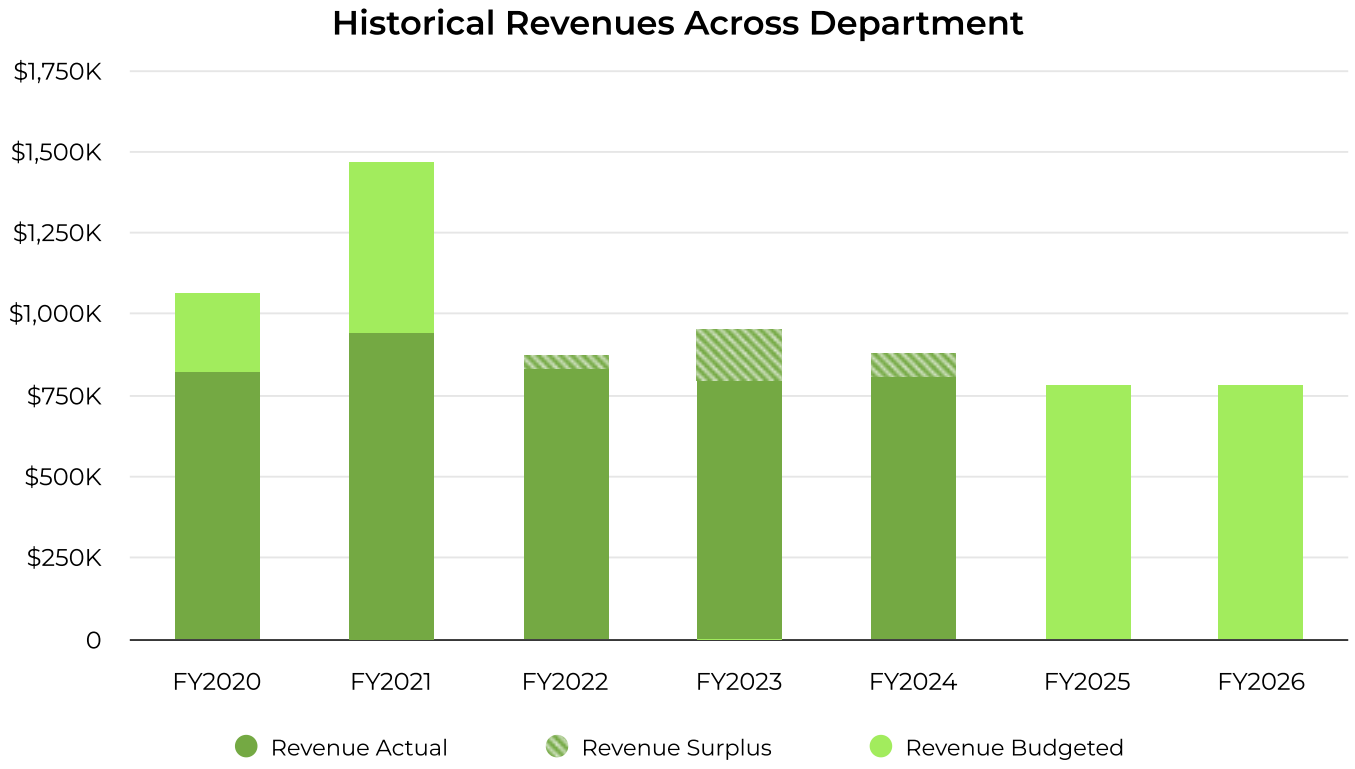
Expenditures by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
BUILDING DEPARTMENT	$3,761,708	$4,607,628	$5,184,983	$5,030,102	-2.99%
PAYROLL					
PAYROLL/REGULAR	$1,288,673	$1,387,298	$1,826,834	$1,780,549	-2.53%
PAYROLL/HOLIDAY	$68,081	$72,975	-	-	-
PAYROLL/OVERTIME	$7,469	$8,060	$25,000	$25,000	0.00%
PAYROLL/INSURANCE BUYBACK	$3,000	$3,000	$3,000	$4,500	50.00%
PAYROLL/COMP TIME	$16,427	$21,781	$10,000	$10,000	0.00%
PAYROLL/SUMMER/SEASONAL HELP	$40,465	$42,297	$56,725	$59,576	5.03%
PAYROLL/OUT OF TITLE	-	-	$700	$700	0.00%
PAYROLL/SUMMER/SEASONAL HELP OT	$85	-	-	-	-
Total PAYROLL	$1,424,200	$1,535,411	$1,922,259	$1,880,325	-2.18%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$125,669	$2,681	$6,025	$800	-86.72%
Total EQUIPMENT	$125,669	$2,681	$6,025	$800	-86.72%
CONTRACTUAL					
PRINTING	$1,132	$677	$1,300	$800	-38.46%
TELEPHONE	$5,249	$4,532	$5,600	$4,800	-14.29%
SUPPLIES	$21,155	$23,330	$28,000	$23,800	-15.00%
TRAVEL EMPLOYEE	$2,374	$1,995	$3,175	$4,080	28.50%
REPAIRS & MAINTENANCE	$11,610	$5,323	$10,000	$8,500	-15.00%
POSTAGE	$207	$231	$220	$240	9.09%
GASOLINE, FUEL & OIL	$25,773	$23,042	$38,000	$30,000	-21.05%
INSURANCE, LIABILITY	$10,058	$14,134	$12,000	$15,000	25.00%
RENT/LEASE	$51,722	$153,153	$231,945	$230,953	-0.43%
MEMBERSHIP DUES	$93	$93	$135	$135	0.00%
ADVERTISING	$872	$1,965	$2,500	$1,500	-40.00%
REPAIRS ON LEASED VEHICLES & EQUIPMENT	$5,444	$3,441	$8,000	$6,500	-18.75%
EDUCATION EMPLOYEE	$95	$600	$5,600	$1,675	-70.09%
SOFTWARE LICENSES	$210	-	$350	$225	-35.71%
BUILDING PROJECTS	$141,710	$702,034	$168,300	$193,000	14.68%
SERVICES FROM COUNTY DPTS	$1,739	$6,689	$7,000	$7,000	0.00%
BUILDING/CLEANING SVCS	-	-	$7,500	-	-100.00%
ALARM EXPENSE	$10,131	$11,333	$15,500	$11,975	-22.74%
EXTERMINATING	$4,900	$5,150	$7,500	$7,500	0.00%
SERVICES/OUTSIDE CONSULT	-	-	$5,000	$3,000	-40.00%
TIRES	$2,401	$2,855	$5,000	$5,000	0.00%
TOOL ALLOWANCE	$3,586	$3,687	$4,050	$4,050	0.00%
REFUSE & WASTE REMOVAL	$6,181	$6,240	$8,800	$8,160	-7.27%
LICENSE, FEES, PERMITS	$2,282	$1,592	$3,440	$2,440	-29.07%

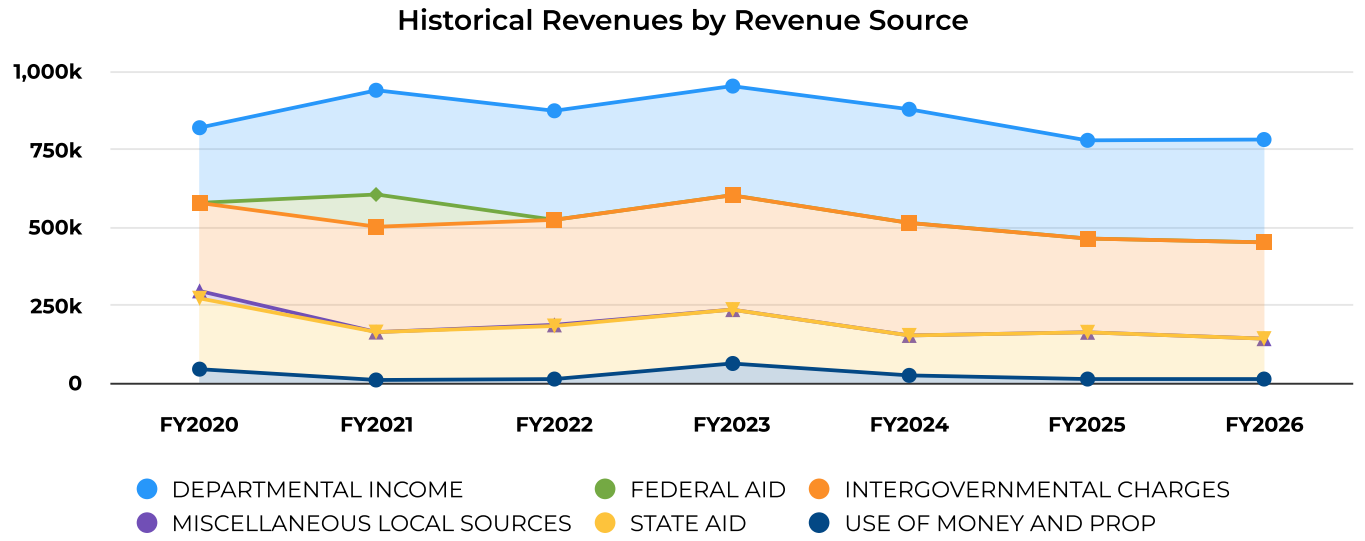
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
ASBESTOS REMOVAL	$2,243	$3,846	$10,000	$7,500	-25.00%
TELEPHONE/CELLULAR	$8,370	$8,436	$9,200	$9,200	0.00%
MAINTENANCE/PRINT MGT SVCS	$459	$1,135	$750	$700	-6.67%
IT HARDWARE MAINTENANCE	$1,500	$1,600	$2,000	$1,800	-10.00%
UTILITIES/ELECTRIC	$311,919	$435,647	$500,000	$500,000	0.00%
UTILITIES/GAS	$149,525	$162,104	$225,000	$225,000	0.00%
UTILITIES/WATER	$59,683	$53,946	$70,000	$60,000	-14.29%
UTILITIES/SEWER	$31,292	$37,758	$47,000	$55,000	17.02%
UTILITIES/PROPANE	$25,687	$24,019	$38,000	$30,000	-21.05%
UTILITIES/OTHER	$1,488	$903	$1,800	$1,200	-33.33%
MAINTENANCE/EQUIPMENT	$3,323	$3,195	$5,000	$5,000	0.00%
MAINTENANCE/BUILDING	$297,587	$295,067	$450,000	$390,000	-13.33%
MAINTENTANCE/CONTRACTS	$66,163	$75,798	$94,530	$84,219	-10.91%
MEDICAL/PHYSICALS	$2,676	$2,603	$3,821	$3,468	-9.24%
NETWORK	$928	$911	$1,300	$600	-53.85%
BLDG/CLNG - COYNE TEXTILE	$7,729	$8,322	$9,000	$10,244	13.82%
BLDG/CLNG - JANITORIAL	$222,842	$238,470	$300,000	$285,000	-5.00%
CARPET REPLACEMENT	$5,440	$49,991	$50,000	$50,000	0.00%
Total CONTRACTUAL	$1,507,779	$2,375,848	$2,396,316	$2,289,265	-4.47%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$101,969	$113,018	$143,208	$140,084	-2.18%
STATE RETIREMENT	$170,026	$203,465	$236,050	$269,358	14.11%
HSP,MED,DENT,DRUGS,VISION	$432,065	$377,204	$481,125	$450,270	-6.41%
Total EMPLOYEE BENEFITS	$704,061	$693,688	$860,383	$859,712	-0.08%
PARKS & RECREATION	$779,035	$867,218	$1,147,488	$1,090,704	-4.95%
PAYROLL					
PAYROLL/REGULAR	$160,267	$170,277	$206,388	$213,102	3.25%
PAYROLL/HOLIDAY	$6,352	$7,420	-	-	-
PAYROLL/OVERTIME	-	$507	$3,000	$3,000	0.00%
PAYROLL/INSURANCE BUYBACK	$1,500	-	$1,500	$1,500	0.00%
PAYROLL/COMP TIME	$2,896	$2,551	$3,000	$3,000	0.00%
PAYROLL/SUMMER/SEASONAL HELP	$340,937	$391,065	$538,073	$532,081	-1.11%
PAYROLL/SUMMER/SEASONAL HELP OT	$76	-	-	-	-
Total PAYROLL	$512,028	$571,820	$751,961	$752,683	0.10%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$2,437	$26,460	$46,755	$24,850	-46.85%
Total EQUIPMENT	$2,437	$26,460	$46,755	$24,850	-46.85%
CONTRACTUAL					
PRINTING	-	$386	$400	$400	0.00%
TELEPHONE	$3,801	$2,388	$4,500	$2,500	-44.44%
SUPPLIES	$2,443	$3,274	$6,364	$6,100	-4.15%
REPAIRS & MAINTENANCE	$11,257	$17,169	$23,000	$15,000	-34.78%

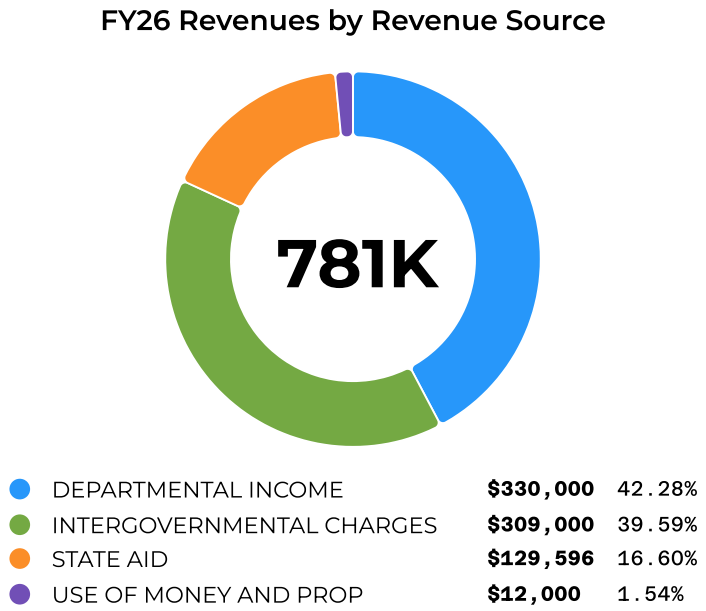
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
GASOLINE, FUEL & OIL	$28,026	$25,791	$35,000	$27,000	-22.86%
REPAIRS ON LEASED VEHICLES & EQUIPMENT	-	-	-	$2,500	-
EDUCATION EMPLOYEE	$4,388	$5,294	$8,500	$8,500	0.00%
SOFTWARE LICENSES	$3,295	$3,295	$3,680	$7,666	108.32%
TIRES	$1,466	$2,273	$5,000	$5,000	0.00%
REFUSE & WASTE REMOVAL	$4,752	$4,429	$7,000	$5,500	-21.43%
UNIFORMS, CLOTHING, SHOES	$3,758	$4,989	$5,000	$5,000	0.00%
TELEPHONE/CELLULAR	$5,986	$6,439	$9,670	$9,370	-3.10%
UTILITIES/PROPANE	$5,489	$6,096	$7,500	$7,500	0.00%
SUPPLIES/CONCESSION	$1,012	$1,825	$5,000	$5,000	0.00%
SUPPLIES/RECREATIONAL	$25,391	$22,920	$27,200	$31,300	15.07%
SUPPLIES/CLEANING	$7,262	$6,450	$9,500	$9,500	0.00%
AGRICULTURAL SOCIETY	$25,000	$25,000	$25,000	$25,000	0.00%
Total CONTRACTUAL	$133,325	$138,018	$182,314	$172,836	-5.20%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$42,071	$43,007	$56,021	$56,075	0.10%
STATE RETIREMENT	$17,163	$25,047	$30,249	$27,976	-7.51%
HSP,MED,DENT,DRUGS,VISION	$72,011	$62,867	$80,188	$56,284	-29.81%
Total EMPLOYEE BENEFITS	$131,245	$130,921	$166,458	$140,335	-15.69%
Total Expenditures	**$4,540,743**	**$5,474,846**	**$6,332,471**	**$6,120,806**	**-3.34%**

Revenue Summary



Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$350,242	$364,674	$315,000	$330,000	4.76%
INTERGOVERNMENTAL CHARGES	$366,995	$361,057	$301,000	$309,000	2.66%
USE OF MONEY AND PROP	$61,946	$23,743	$12,000	$12,000	0.00%
STATE AID	$172,901	$128,197	$150,000	$129,596	-13.60%
Total Revenues	**$952,084**	**$877,671**	**$778,000**	**$780,596**	**0.33%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
BUILDING DEPARTMENT	$589,886	$500,997	$451,000	$438,596	-2.75%
INTERGOVERNMENTAL CHARGES					
BUILDING DEPT OTHER GOVT	$366,995	$361,057	$301,000	$309,000	2.66%
Total INTERGOVERNMENTAL CHARGES	$366,995	$361,057	$301,000	$309,000	2.66%
USE OF MONEY AND PROP					
RENTAL OF REAL PROPERTY	$49,990	$11,743	-	-	-
Total USE OF MONEY AND PROP	$49,990	$11,743	-	-	-
STATE AID					
SA COURT EXPENSE REIMB	$172,901	$128,197	$150,000	$129,596	-13.60%
Total STATE AID	$172,901	$128,197	$150,000	$129,596	-13.60%
PARKS & RECREATION	$362,198	$376,674	$327,000	$342,000	4.59%
DEPARTMENTAL INCOME					
PARK STATION CHARGES	$225,831	$234,772	$200,000	$220,000	10.00%
RECREATION HARRIS HILL	$59,194	$65,283	$60,000	$60,000	0.00%
FAIRGROUNDS	$65,217	$64,619	$55,000	$50,000	-9.09%
Total DEPARTMENTAL INCOME	$350,242	$364,674	$315,000	$330,000	4.76%
USE OF MONEY AND PROP					
LEASE PAYMENTS COLLECTED	$11,956	-	-	-	-
RENTAL OF REAL PROPERTY	-	$12,000	$12,000	$12,000	0.00%
Total USE OF MONEY AND PROP	$11,956	$12,000	$12,000	$12,000	0.00%
Total Revenues	**$952,084**	**$877,671**	**$778,000**	**$780,596**	**0.33%**

Central Services

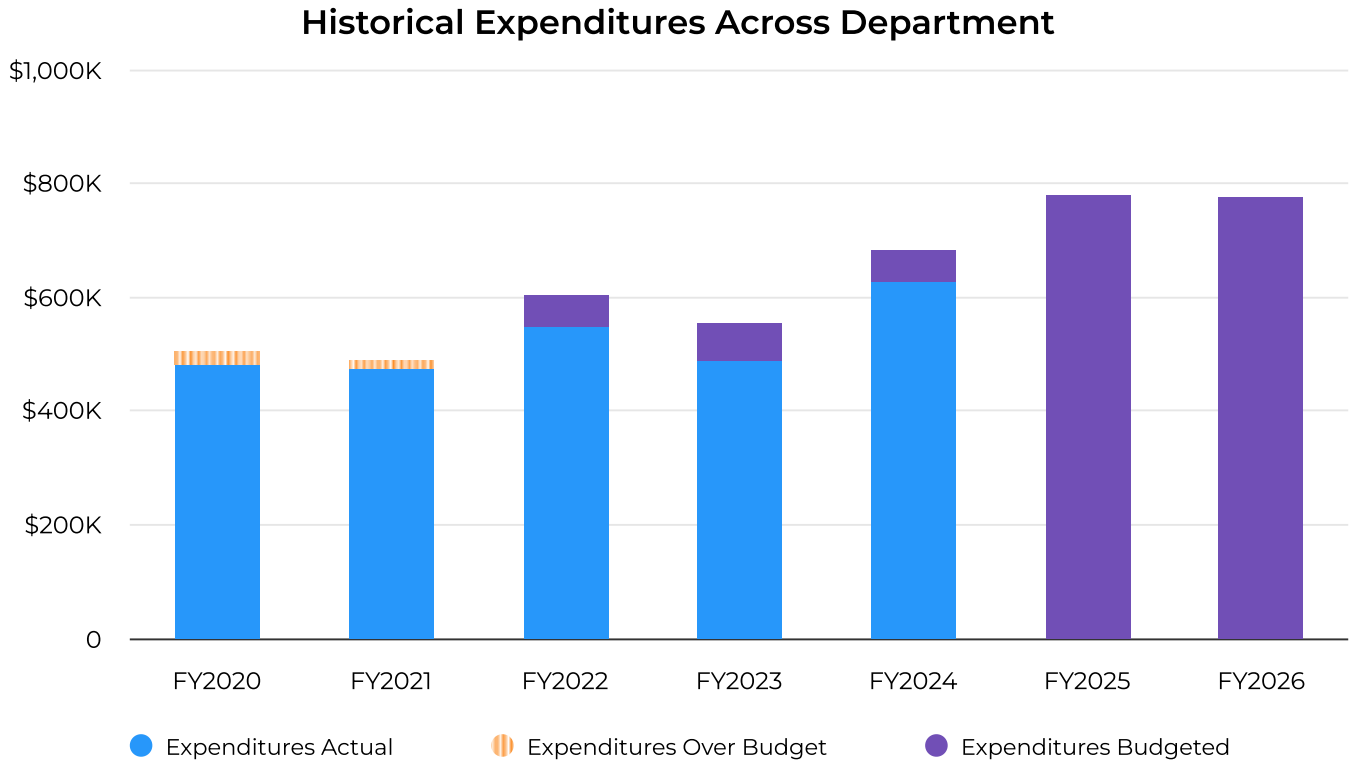
Department Information



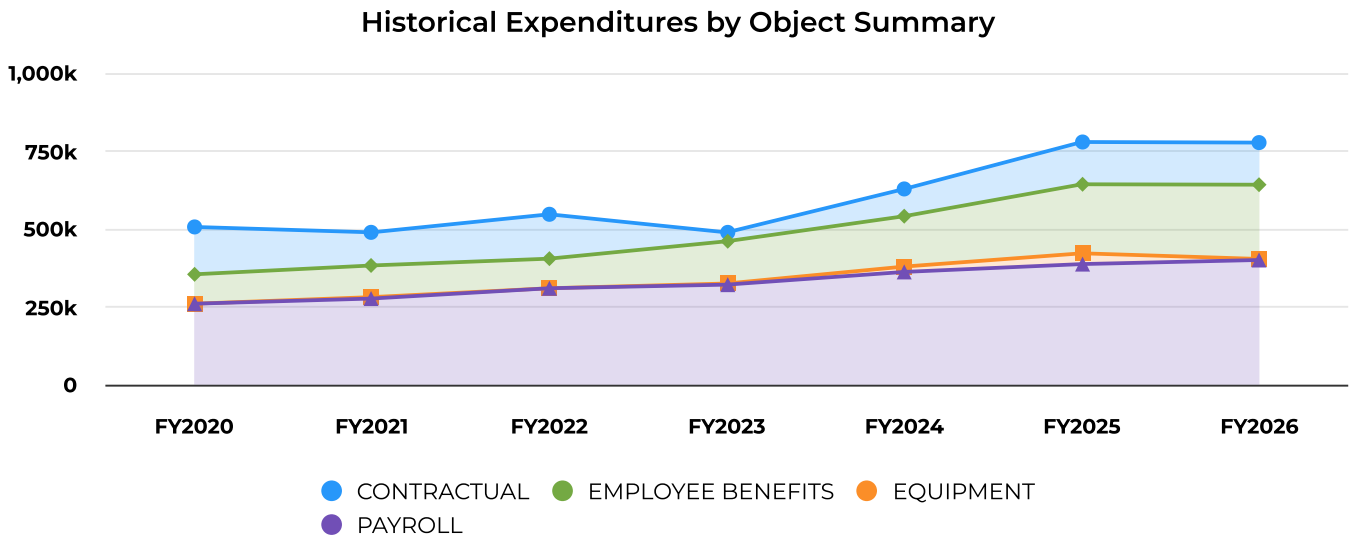
James Givens
Director

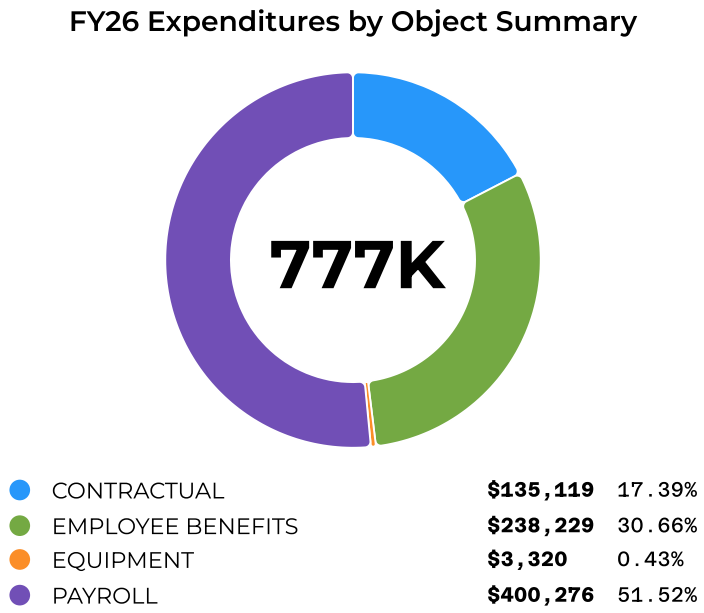
Central Services provides essential support functions that enable all County departments to operate effectively. Its responsibilities include procurement of goods and services, mail and print operations, and oversight of certain facility-related services. The department ensures compliance with state and federal purchasing regulations while promoting efficiency and cost savings across government operations. It also manages inventory and distribution of supplies, helping departments focus on their core missions. By centralizing these functions, Central Services supports consistency, accountability, and resource efficiency throughout Chemung County government.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$321,126	$361,977	$387,115	$400,276	3.40%
EQUIPMENT	$3,694	$17,168	$34,600	$3,320	-90.40%
CONTRACTUAL	$28,457	$87,429	$135,620	$135,119	-0.37%
EMPLOYEE BENEFITS	$135,532	$161,640	$221,498	$238,229	7.55%
Total Expenditures	**$488,809**	**$628,215**	**$778,833**	**$776,944**	**-0.24%**

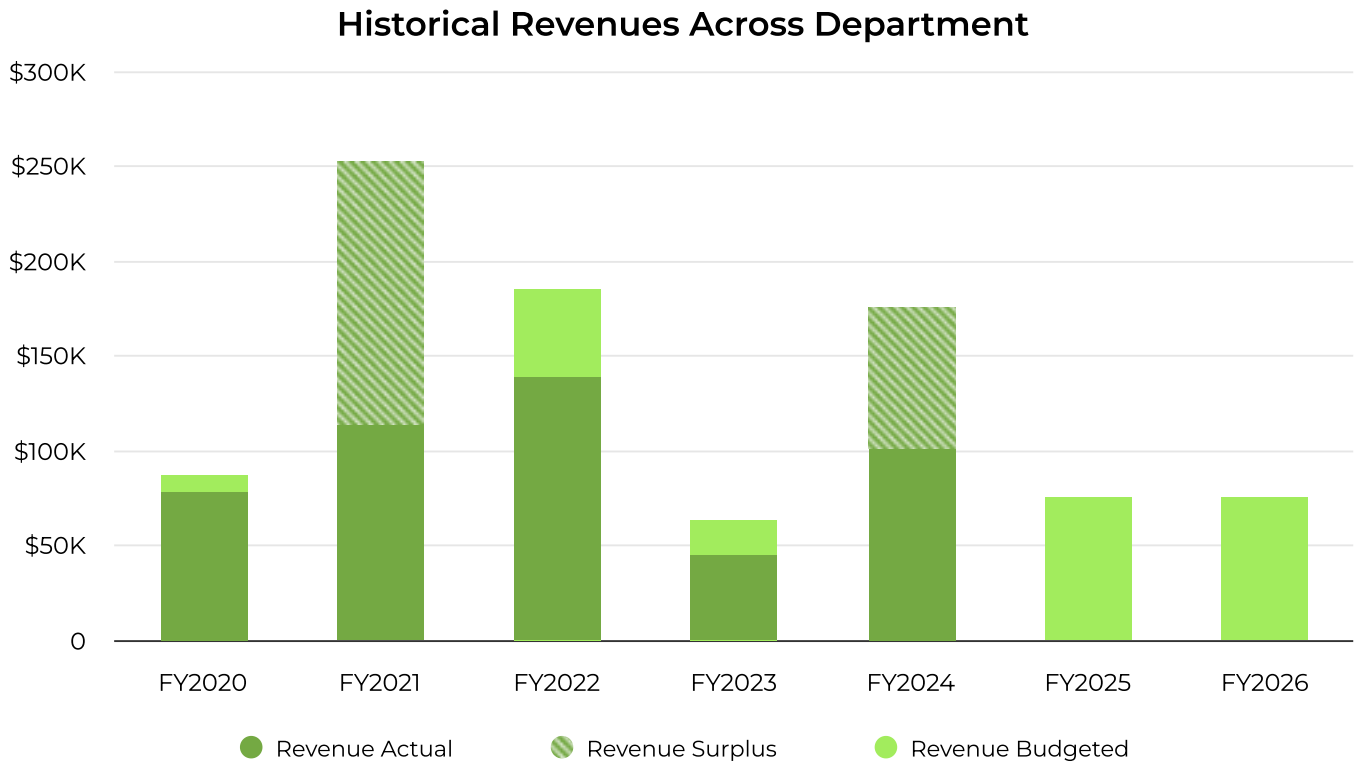
Expenditures by Sub Department

Expenditures by Sub Department

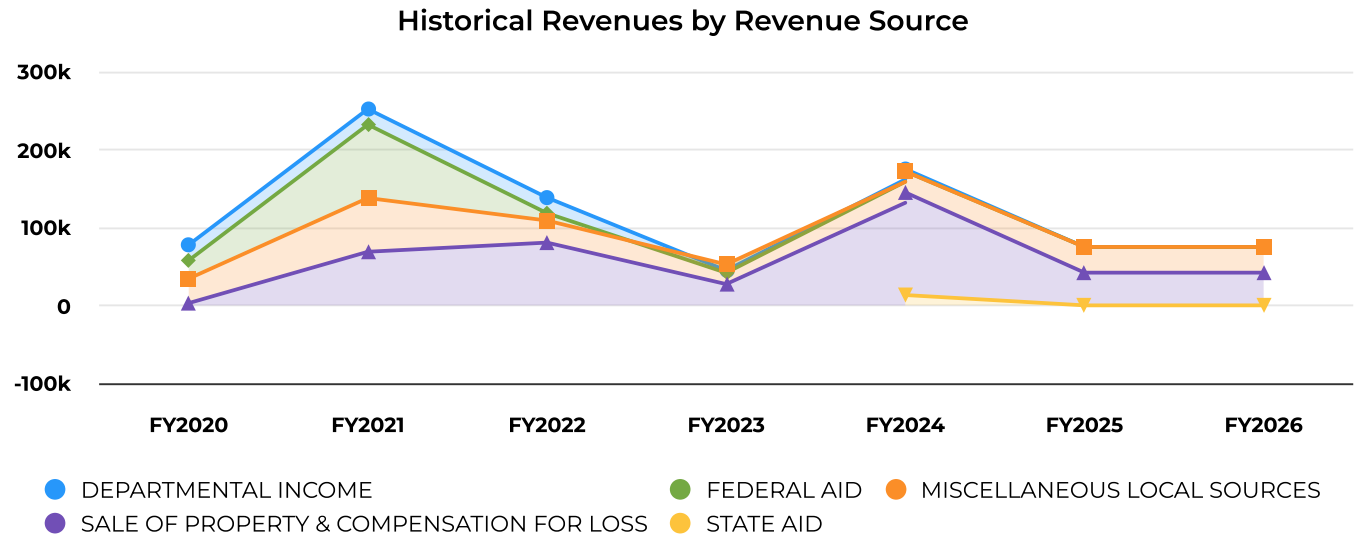
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
CENTRAL STOREROOM					
PAYROLL					
PAYROLL/REGULAR	$143,958	$173,536	$191,509	$196,703	2.71%
PAYROLL/HOLIDAY	$4,479	$5,762	-	-	-
PAYROLL/OVERTIME	$31	-	-	-	-
PAYROLL/INSURANCE BUYBACK	$1,500	$1,500	$1,500	-	-100.00%
Total PAYROLL	$149,968	$180,798	$193,009	$196,703	1.91%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	-	-	$26,000	-	-100.00%
Total EQUIPMENT	-	-	$26,000	-	-100.00%
CONTRACTUAL					
TELEPHONE	$330	$313	$700	$700	0.00%
SUPPLIES	$1,068	$2,008	$2,500	$3,000	20.00%
TRAVEL EMPLOYEE	-	-	$500	$500	0.00%
REPAIRS & MAINTENANCE	$1,637	$1,438	$1,800	$2,000	11.11%
GASOLINE, FUEL & OIL	$1,566	$1,322	$2,100	$2,000	-4.76%
INSURANCE, LIABILITY	$309	$325	$800	$800	0.00%
RENT/LEASE	-$6,140	-$6,706	$1,900	$2,064	8.63%
ADVERTISING	$322	$402	$600	$700	16.67%
REPAIRS ON LEASED VEHICLES & EQUIPMENT	$1,103	$875	$2,000	$2,000	0.00%
CONTRACTS	-$287	$3,300	$6,200	$5,000	-19.35%
EDUCATION EMPLOYEE	-	$3,861	-	-	-
MED,DRGS, HLTH RL - NON	-	-	$340	$340	0.00%
UNIFORMS, CLOTHING, SHOES	$323	$228	$500	$800	60.00%
TELEPHONE/CELLULAR	-	-	$195	$200	2.56%
MAINTENANCE/PRINT MGT SVCS	$109	$21	$250	-	-100.00%
IT HARDWARE MAINTENANCE	$300	$300	$390	$400	2.56%
NETWORK	$158	$171	$275	$275	0.00%
SUPPLIES/CENT STR REVOLVE	-$503	-	$900	$900	0.00%
SUPPLIES/INVENTORY STOCKPILE	-	$4,355	$5,000	$3,000	-40.00%
TELEPHONE/REVOLVING	-	-	-	-	-
TELEPHONE/OUTSIDE AGENCIES	$1,034	$908	$1,200	$1,200	0.00%
POSTAL FEES	$2,674	$2,647	$3,250	$3,500	7.69%
POSTAGE/REVOLVING	-$7,882	$33,779	$60,000	$60,000	0.00%
POSTAGE/OUTSIDE AGENCIES	$25,641	$24,202	$30,000	$30,000	0.00%
Total CONTRACTUAL	$21,762	$73,751	$121,400	$119,379	-1.66%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$11,265	$13,538	$14,379	$14,654	1.91%
STATE RETIREMENT	$18,598	$25,477	$29,748	$33,147	11.43%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
HSP,MED,DENT,DRUGS,VISION	$24,004	$20,956	$53,458	$56,284	5.29%
Total EMPLOYEE BENEFITS	$53,867	$59,971	$97,585	$104,085	6.66%
Total CENTRAL STOREROOM	$225,597	$314,520	$437,994	$420,167	-4.07%
RECORDS IMAGING CENTER					
PAYROLL					
PAYROLL/REGULAR	$161,515	$172,731	$194,106	$203,573	4.88%
PAYROLL/HOLIDAY	$8,144	$8,447	-	-	-
PAYROLL/INSURANCE BUYBACK	$1,500	-	-	-	-
Total PAYROLL	$171,158	$181,179	$194,106	$203,573	4.88%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$3,694	$17,168	$8,600	$3,320	-61.40%
Total EQUIPMENT	$3,694	$17,168	$8,600	$3,320	-61.40%
CONTRACTUAL					
TELEPHONE	$495	$470	$375	$400	6.67%
SUPPLIES	$1,237	$2,850	$2,400	$2,500	4.17%
TRAVEL EMPLOYEE	$431	$218	$1,300	$1,300	0.00%
REPAIRS & MAINTENANCE	$1,951	-	$2,000	$4,900	145.00%
POSTAGE	$7	$14	$20	$10	-50.00%
RENT/LEASE	-	-	$900	$880	-2.22%
MEMBERSHIP DUES	$50	$50	$50	$50	0.00%
RECORDS MANAGEMENT	$1,425	$6,479	$5,500	$4,000	-27.27%
MAINTENANCE/PRINT MGT SVCS	-	$151	$200	$200	0.00%
IT HARDWARE MAINTENANCE	$700	$700	$800	$800	0.00%
MAINTENANCE/EQUIPMENT	-	$2,211	-	-	-
MEDICAL/PHYSICALS	-	$137	$200	$200	0.00%
NETWORK	$400	$399	$475	$500	5.26%
Total CONTRACTUAL	$6,695	$13,679	$14,220	$15,740	10.69%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$12,791	$13,457	$14,461	$15,166	4.88%
STATE RETIREMENT	$20,866	$25,344	$29,264	$34,552	18.07%
HSP,MED,DENT,DRUGS,VISION	$48,007	$62,867	$80,188	$84,426	5.29%
Total EMPLOYEE BENEFITS	$81,665	$101,669	$123,913	$134,144	8.26%
Total RECORDS IMAGING CENTER	$263,212	$313,695	$340,839	$356,777	4.68%
Total Expenditures	**$488,809**	**$628,215**	**$778,833**	**$776,944**	**-0.24%**

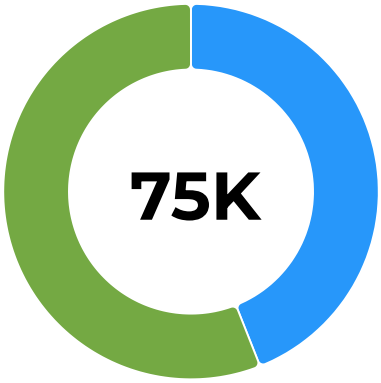
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



MISCELLANEOUS LOCAL SOURCES	**$33,000**	44.00%
SALE OF PROPERTY & COMPENSATION FOR LOSS	**$42,000**	56.00%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$3,000	$3,000	-	-	-
MISCELLANEOUS LOCAL SOURCES	$25,289	$27,008	$33,000	$33,000	0.00%
SALE OF PROPERTY & COMPENSATION FOR LOSS	$27,301	$131,722	$42,000	$42,000	0.00%
STATE AID	-	$13,265	-	-	-
FEDERAL AID	-$10,803	-	-	-	-
Total Revenues	**$44,788**	**$174,994**	**$75,000**	**$75,000**	**0.00%**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
CENTRAL STOREROOM					
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$2,872	$5,222	$3,000	$3,000	0.00%
OTHER LOCAL GOVERNMENTS	$22,417	$21,786	$30,000	$30,000	0.00%
Total MISCELLANEOUS LOCAL SOURCES	$25,289	$27,008	$33,000	$33,000	0.00%
SALE OF PROPERTY & COMPENSATION FOR LOSS					
SALE OF EQUIPMENT	$24,749	$125,732	$40,000	$40,000	0.00%
RECYCLABLE REV/SCRAP	$2,553	$5,990	$2,000	$2,000	0.00%
Total SALE OF PROPERTY & COMPENSATION FOR LOSS	$27,301	$131,722	$42,000	$42,000	0.00%
FEDERAL AID					

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
FA FEDERAL GRANTS	-$10,803	-	-	-	-
Total FEDERAL AID	-$10,803	-	-	-	-
Total CENTRAL STOREROOM	$41,788	$158,729	$75,000	$75,000	0.00%
RECORDS IMAGING CENTER					
DEPARTMENTAL INCOME					
OTHER GEN. DEPT INCOME	$3,000	$3,000	-	-	-
Total DEPARTMENTAL INCOME	$3,000	$3,000	-	-	-
STATE AID					
SA STATE GRANTS	-	$13,265	-	-	-
Total STATE AID	-	$13,265	-	-	-
Total RECORDS IMAGING CENTER	$3,000	$16,265	-	-	-
Total Revenues	**$44,788**	**$174,994**	**$75,000**	**$75,000**	**0.00%**

County Clerk

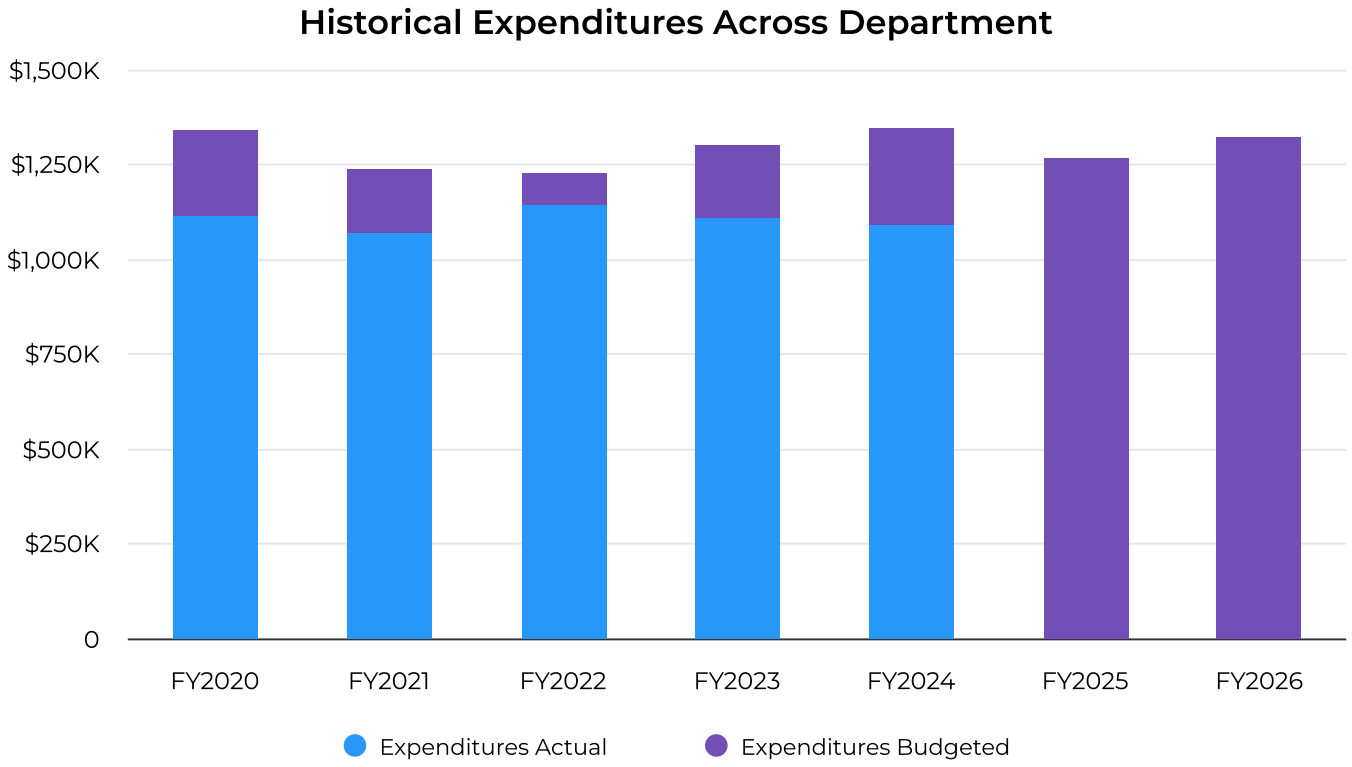
Department Information



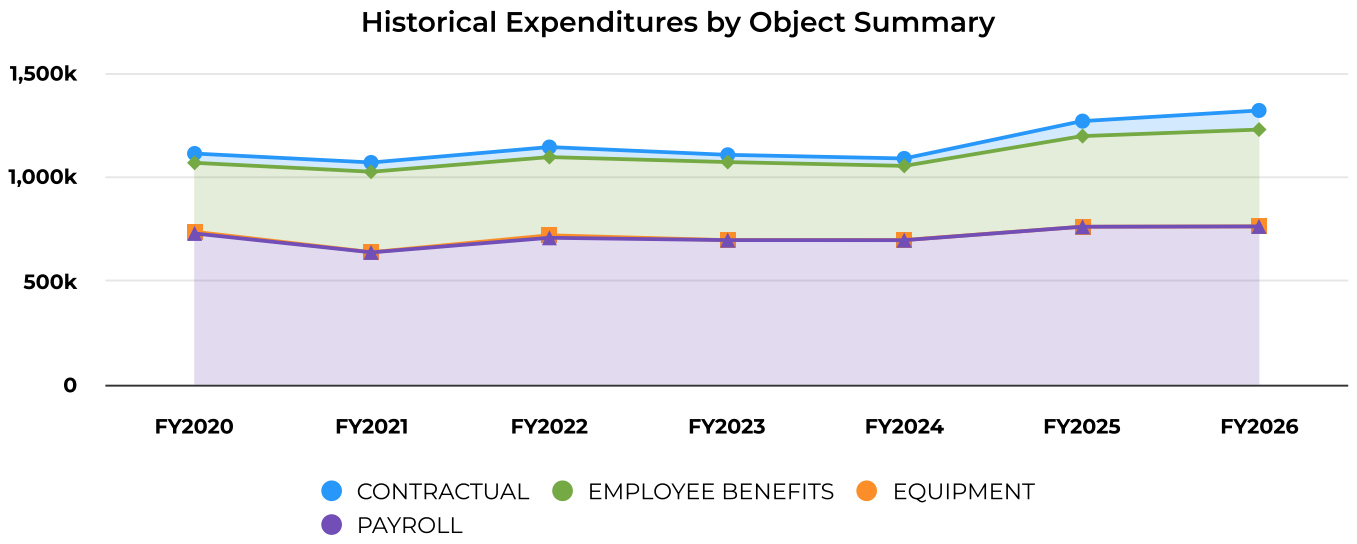
Hon. Linda Forrest
County Clerk

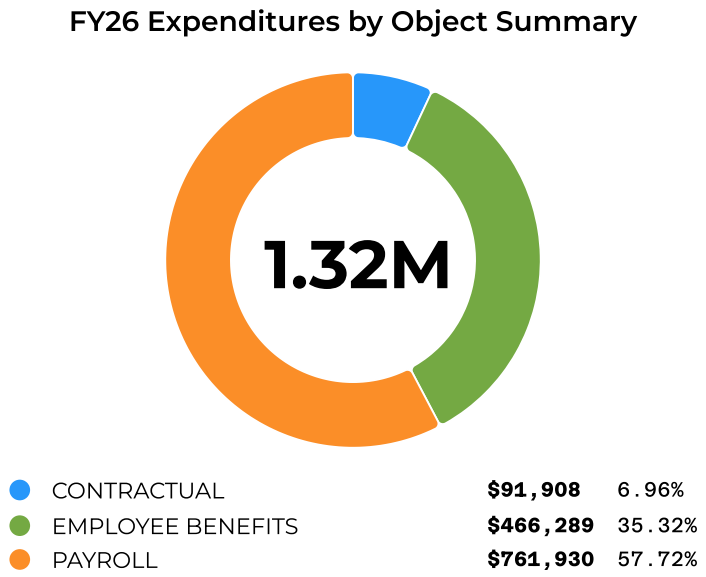
The Chemung County Clerk's office serves as the official record-keeper for the County, filing and maintaining records such as deeds, mortgages, federal tax liens, civil actions, and DBAs. The office processes a high volume of documents daily and supports e-filing through New York State's electronic court system. It has modernized operations with on-site and remote digital access systems, ensuring efficient and accurate document retrieval. As an agent of the New York State DMV, the Clerk also manages driver licensing and vehicle registration services, facilitating essential public functions and revenue collection. Through these roles, the County Clerk enhances transparency, accessibility, and service delivery to residents across Chemung County.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$696,035	$695,737	$760,531	$761,930	0.18%
EQUIPMENT	-	$685	-	-	-
CONTRACTUAL	$34,819	$35,679	$72,183	$91,908	27.33%
EMPLOYEE BENEFITS	$375,746	$356,928	$436,063	$466,289	6.93%
Total Expenditures	**$1,106,599**	**$1,089,029**	**$1,268,777**	**$1,320,127**	**4.05%**

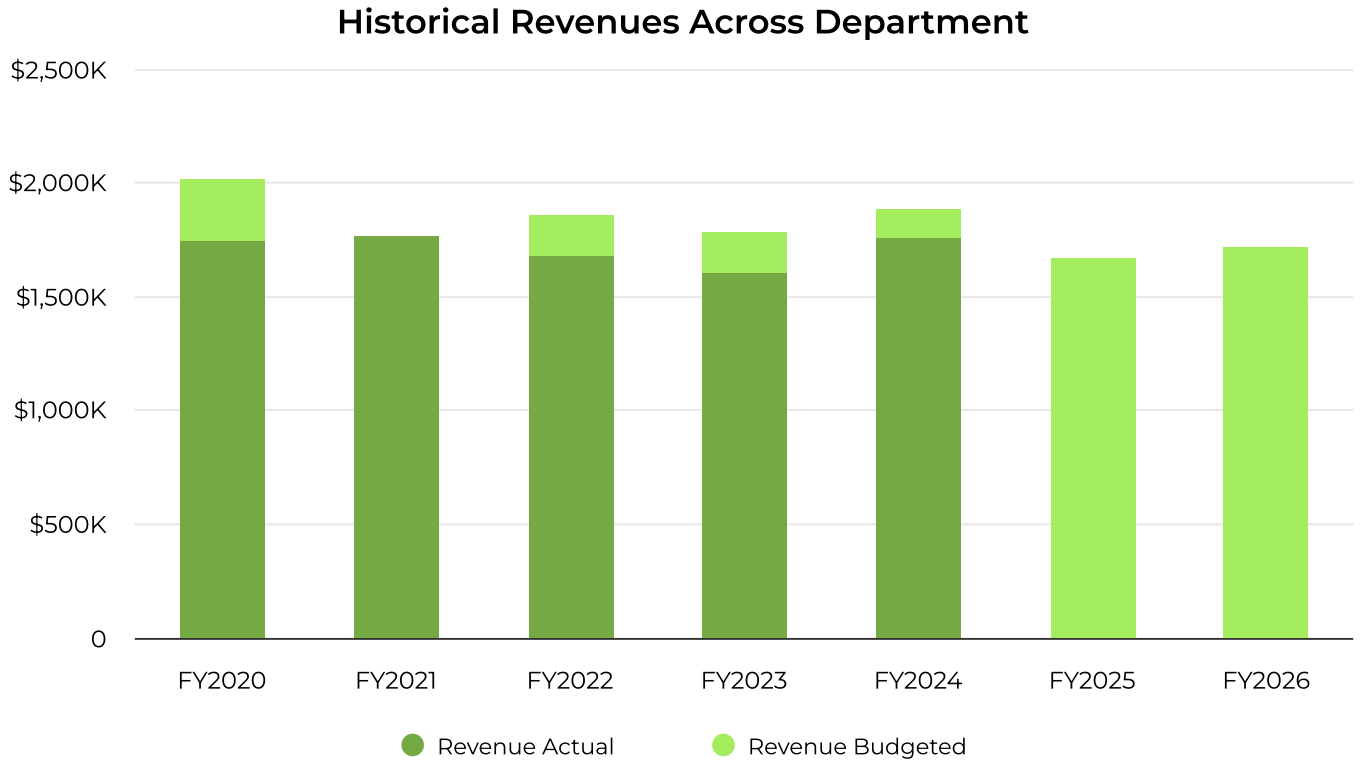
Expenditures by Sub Department

Expenditures by Sub Department

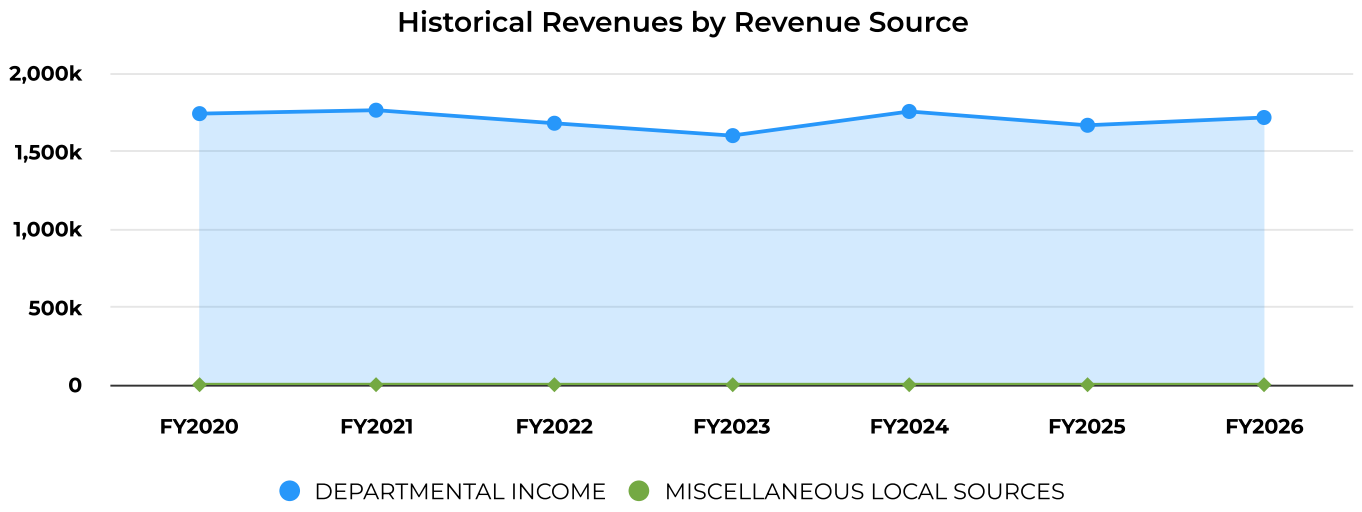
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
COUNTY CLERK					
PAYROLL					
PAYROLL/REGULAR	$324,135	$315,177	$333,197	$324,158	-2.71%
PAYROLL/HOLIDAY	$11,222	$11,133	-	-	-
PAYROLL/OVERTIME	$7,751	$7,907	-	-	-
PAYROLL/STIPEND	$4,700	$2,621	$2,340	-	-100.00%
Total PAYROLL	$347,807	$336,838	$335,537	$324,158	-3.39%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	-	$685	-	-	-
Total EQUIPMENT	-	$685	-	-	-
CONTRACTUAL					
TELEPHONE	$4,005	$3,732	$6,800	$4,200	-38.24%
SUPPLIES	$2,692	$4,957	$9,180	$5,000	-45.53%
TRAVEL EMPLOYEE	$1,327	$2,209	$1,575	$1,575	0.00%
REPAIRS & MAINTENANCE	$19,321	$19,451	$7,343	$4,705	-35.93%
POSTAGE	$4,396	$4,047	$6,250	$4,500	-28.00%
BOOKS, MAGAZINES, PUBLIC	-	-	$140	$140	0.00%
RENT/LEASE	$310	$1,381	$1,700	$2,053	20.76%
MEMBERSHIP DUES	$330	$335	$330	$345	4.55%
INTERNET & TELEVISION	$1,583	$1,859	$1,800	$1,920	6.67%
LEGAL & ACCOUNTING	$5,063	$7,400	$10,000	-	-100.00%
CONTRACTS	-$10,382	-$15,026	-	-	-
EDUCATION EMPLOYEE	-	-	$2,400	$3,000	25.00%
MED,DRGS, HLTH RL - NON	-	-	$600	$600	0.00%
SOFTWARE LICENSES	$949	-	$18,945	$58,400	208.26%
RECORDS MANAGEMENT	$315	$465	$720	$720	0.00%
TELEPHONE/CELLULAR	$555	$555	-	-	-
MAINTENANCE/PRINT MGT SVCS	$929	$833	-	$1,000	-
IT HARDWARE MAINTENANCE	$2,200	$2,200	$3,000	$3,000	0.00%
NETWORK	$1,229	$1,280	$1,400	$750	-46.43%
Total CONTRACTUAL	$34,819	$35,679	$72,183	$91,908	27.33%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$25,696	$24,605	$24,998	$24,150	-3.39%
STATE RETIREMENT	$41,875	$46,300	$54,399	$59,729	9.80%
HSP,MED,DENT,DRUGS,VISION	$120,018	$104,779	$133,646	$140,709	5.28%
Total EMPLOYEE BENEFITS	$187,590	$175,684	$213,043	$224,588	5.42%
Total COUNTY CLERK	$570,215	$548,885	$620,763	$640,654	3.20%
CO CLERK/DMV					
PAYROLL					
PAYROLL/REGULAR	$327,401	$338,686	$424,994	$437,772	3.01%
PAYROLL/HOLIDAY	$15,918	$14,886	-	-	-
PAYROLL/OVERTIME	$1,533	$1,077	-	-	-

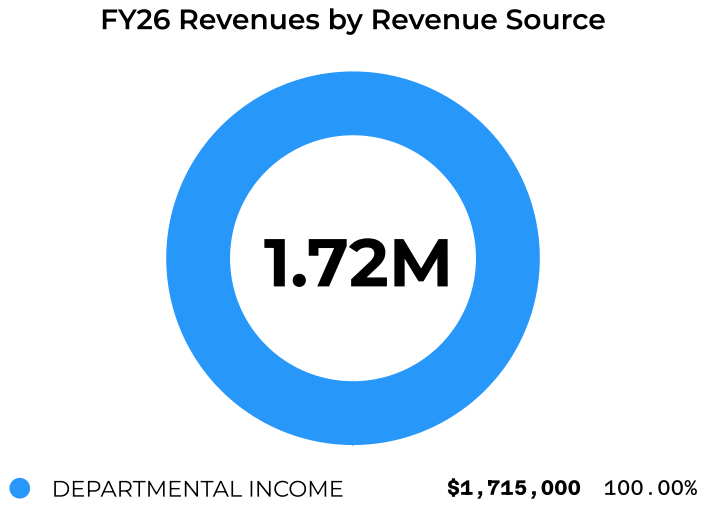
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL/INSURANCE BUYBACK	$3,375	$4,250	-	-	-
Total PAYROLL	$348,227	$358,899	$424,994	$437,772	3.01%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$25,841	$26,721	$31,662	$32,614	3.01%
STATE RETIREMENT	$42,297	$49,744	$57,712	$68,378	18.48%
HSP,MED,DENT,DRUGS,VISION	$120,018	$104,779	$133,646	$140,709	5.28%
Total EMPLOYEE BENEFITS	$188,156	$181,245	$223,020	$241,701	8.38%
Total CO CLERK/DMV	$536,383	$540,143	$648,014	$679,473	4.85%
Total Expenditures	**$1,106,599**	**$1,089,029**	**$1,268,777**	**$1,320,127**	**4.05%**

Revenue Summary



Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$1,598,707	$1,753,710	$1,665,000	$1,715,000	3.00%
Total Revenues	**$1,598,707**	**$1,753,710**	**$1,665,000**	**$1,715,000**	**3.00%**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
COUNTY CLERK					
DEPARTMENTAL INCOME					
CLERK & DMV FEES	$540,905	$540,898	$550,000	$550,000	0.00%
MORTGAGE TAX FEES	$165,000	$165,000	$165,000	$165,000	0.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total DEPARTMENTAL INCOME	$705,905	$705,898	$715,000	$715,000	0.00%
Total COUNTY CLERK	$705,905	$705,898	$715,000	$715,000	0.00%
CO CLERK/DMV					
DEPARTMENTAL INCOME					
CLERK & DMV FEES	$366,474	$545,062	$475,000	$475,000	0.00%
DMV VEHICLE USE TAX	$526,328	$502,751	$475,000	$525,000	10.53%
Total DEPARTMENTAL INCOME	$892,802	$1,047,812	$950,000	$1,000,000	5.26%
Total CO CLERK/DMV	$892,802	$1,047,812	$950,000	$1,000,000	5.26%
Total Revenues	**$1,598,707**	**$1,753,710**	**$1,665,000**	**$1,715,000**	**3.00%**

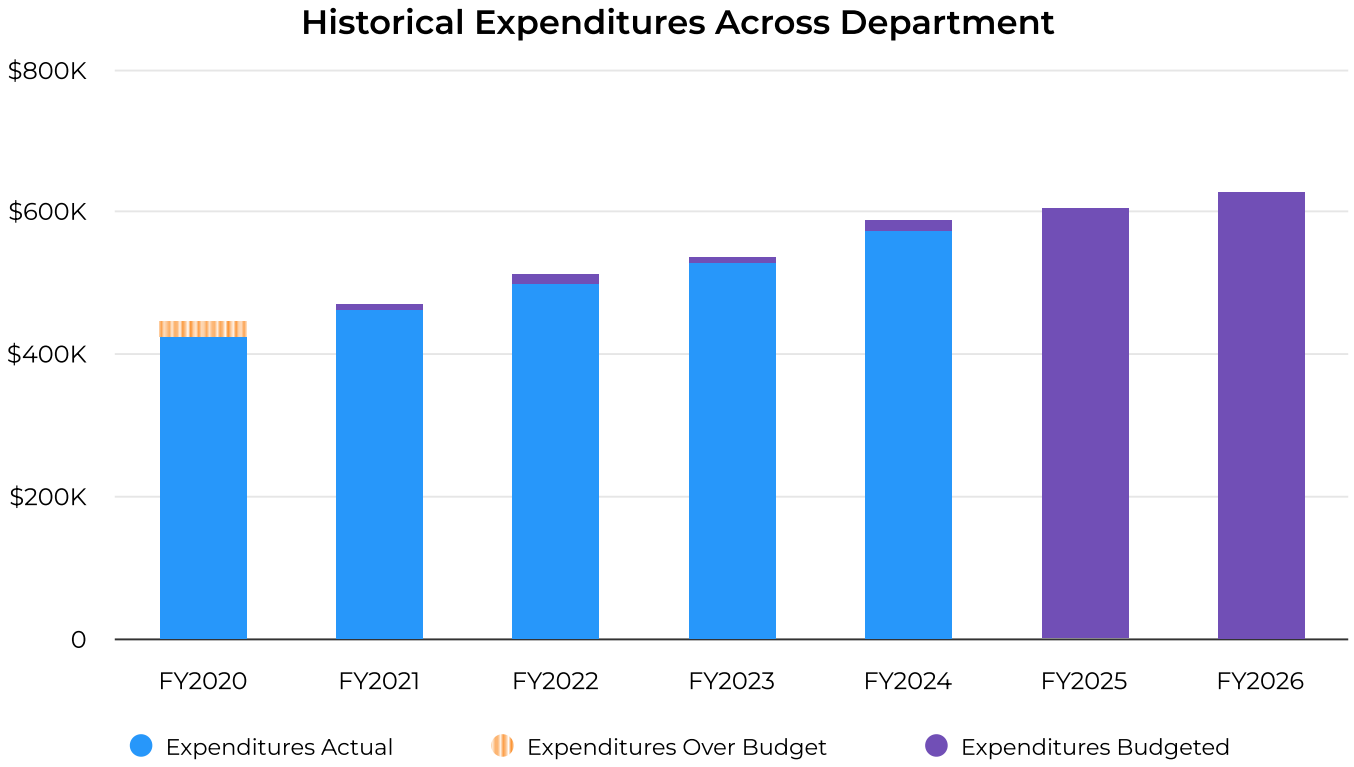
County Executive

Department Information

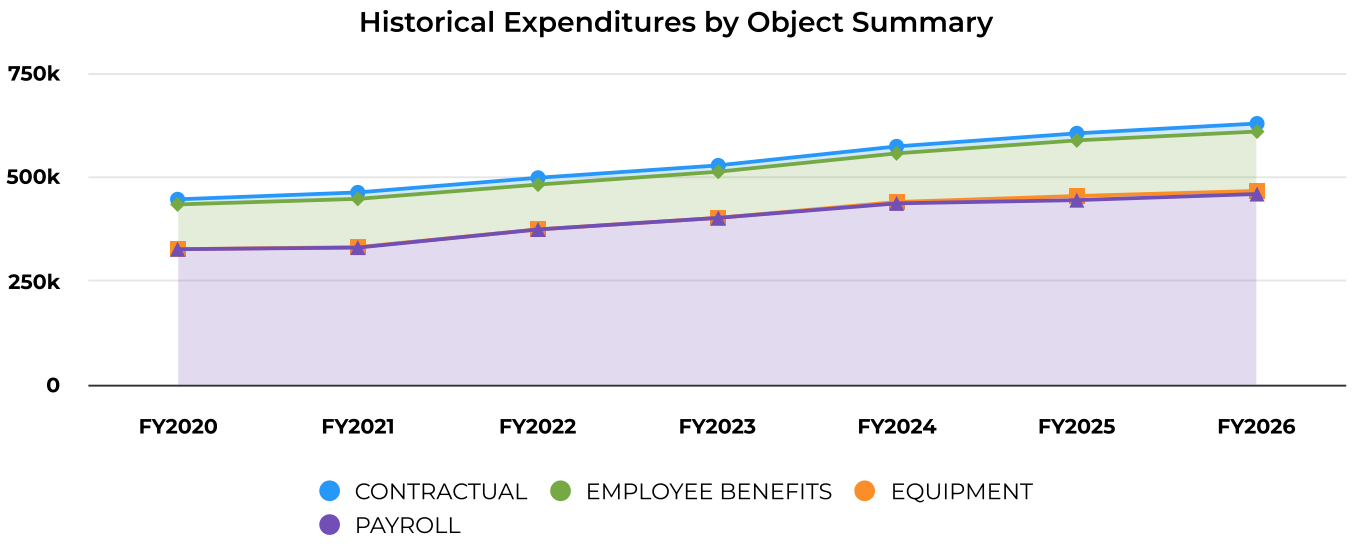


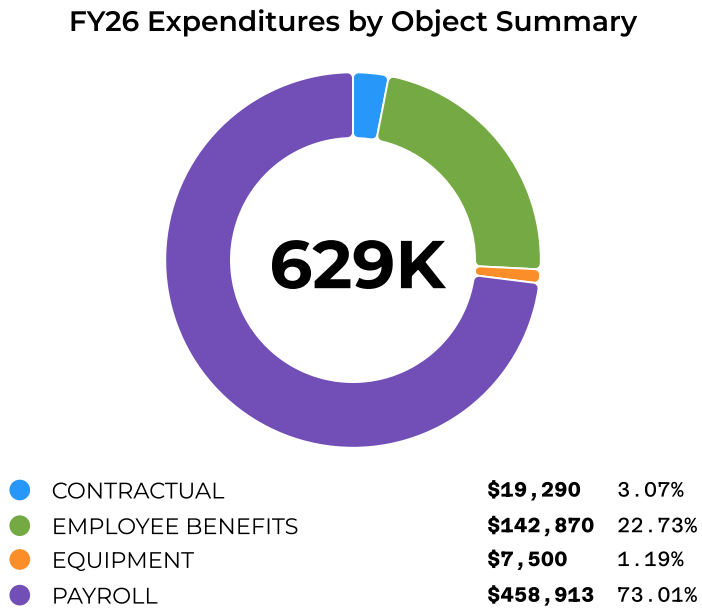
Hon. Christopher Moss
County Executive

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$401,426	$436,460	$444,209	$458,913	3.31%
EQUIPMENT	-	$3,331	$10,000	$7,500	-25.00%
CONTRACTUAL	$15,233	$16,740	$16,970	$19,290	13.67%
EMPLOYEE BENEFITS	$111,018	$117,077	$133,777	$142,870	6.80%
Total Expenditures	**$527,676**	**$573,609**	**$604,956**	**$628,573**	**3.90%**

Expenditures by Department

Expenditures by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
COUNTY EXECUTIVE	$527,676	$573,609	$604,956	$628,573	3.90%
PAYROLL					
PAYROLL/REGULAR	$395,343	$426,373	$444,209	$458,913	3.31%
PAYROLL/HOLIDAY	$6,083	$8,587	-	-	-
PAYROLL/INSURANCE BUYBACK	-	$1,500	-	-	-
Total PAYROLL	$401,426	$436,460	$444,209	$458,913	3.31%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	-	$3,331	$10,000	$7,500	-25.00%
Total EQUIPMENT	-	$3,331	$10,000	$7,500	-25.00%
CONTRACTUAL					
PRINTING	-	$257	$500	$1,000	100.00%
TELEPHONE	$2,212	$2,119	$1,600	$1,800	12.50%
SUPPLIES	$63	$239	-	-	-
TRAVEL EMPLOYEE	$2,797	$2,935	$4,000	$5,200	30.00%
REPAIRS & MAINTENANCE	-	-	$500	$500	0.00%
POSTAGE	$71	$399	$500	$500	0.00%
BOOKS, MAGAZINES, PUBLIC	$140	$60	$600	$600	0.00%
INSURANCE, LIABILITY	$309	$325	-	-	-
MEMBERSHIP DUES	$310	$565	$500	$500	0.00%
ADVERTISING	$458	$225	$900	$900	0.00%
INTERNET & TELEVISION	$1,593	$2,310	$2,320	$2,340	0.86%
TELEPHONE/CELLULAR	$1,967	$1,546	$1,800	$2,200	22.22%
MAINTENANCE/PRINT MGT SVCS	$3,128	$3,393	$1,900	$1,900	0.00%
IT HARDWARE MAINTENANCE	$1,400	$1,500	$1,400	$1,400	0.00%
NETWORK	$786	$867	$450	$450	0.00%
Total CONTRACTUAL	$15,233	$16,740	$16,970	$19,290	13.67%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$30,646	$33,398	$33,094	$34,189	3.31%
STATE RETIREMENT	$50,320	$62,724	$73,954	$80,539	8.90%
HSP,MED,DENT,DRUGS,VISION	$30,052	$20,956	$26,729	$28,142	5.29%
Total EMPLOYEE BENEFITS	$111,018	$117,077	$133,777	$142,870	6.80%
Total Expenditures	**$527,676**	**$573,609**	**$604,956**	**$628,573**	**3.90%**

District Attorney

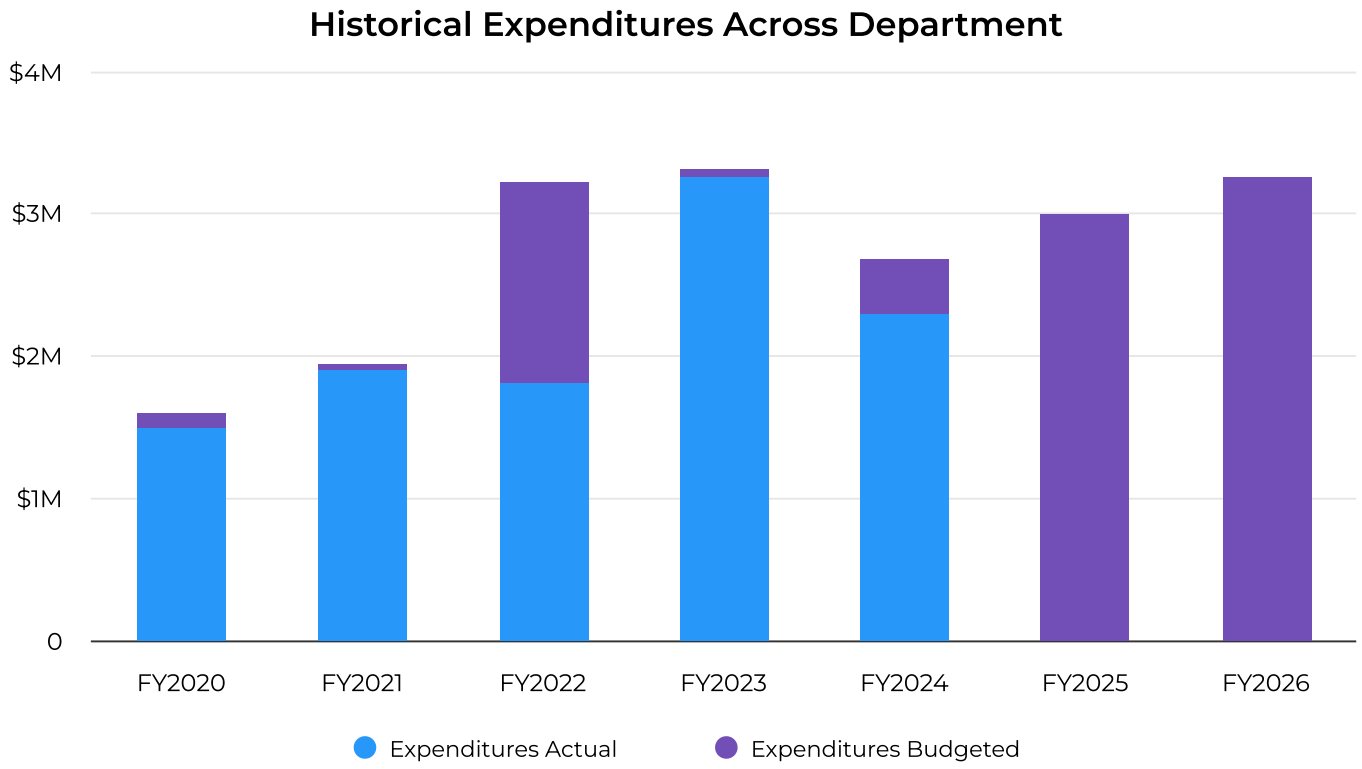
Department Information



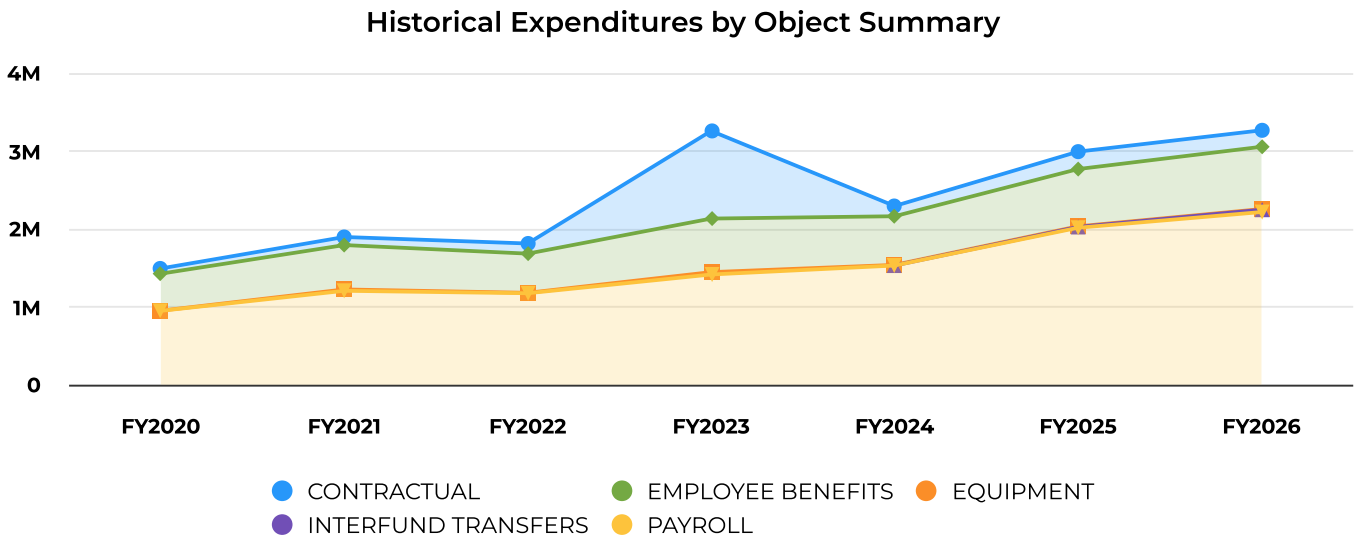
Hon. Weeden Wetmore
District Attorney

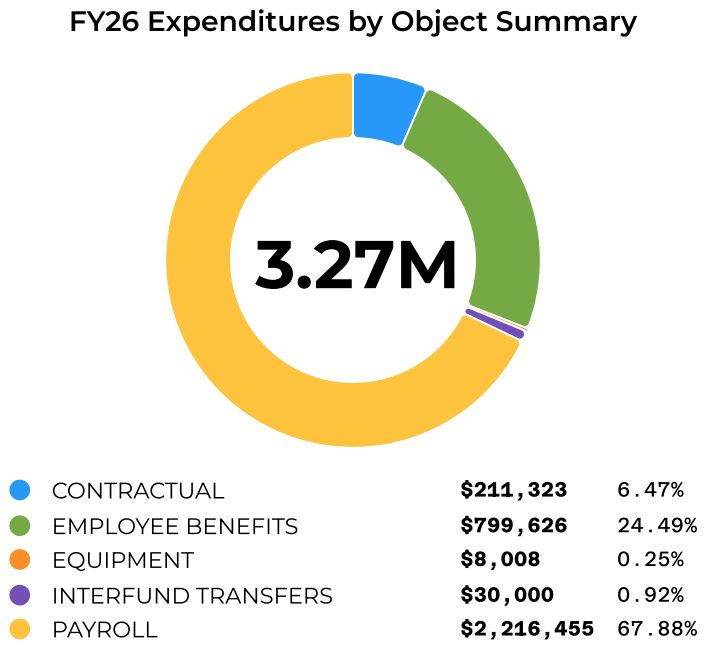
The District Attorney prosecutes criminal cases in Chemung County. The office represents the People of the State of New York in criminal proceedings and works to uphold justice, protect victims, and ensure community safety. It collaborates with law enforcement agencies, provides guidance during investigations, and advocates for fair sentencing. Through its work, the District Attorney's Office reinforces the rule of law and accountability.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$1,414,760	$1,529,835	$2,014,837	$2,216,455	10.01%
EQUIPMENT	$30,428	$8,316	$8,035	$8,008	-0.34%
CONTRACTUAL	$1,124,820	$131,202	$223,800	$211,323	-5.58%
EMPLOYEE BENEFITS	$687,456	$624,371	$735,065	$799,626	8.78%
INTERFUND TRANSFERS	-	-	$10,000	$30,000	200.00%
Total Expenditures	**$3,257,464**	**$2,293,724**	**$2,991,737**	**$3,265,412**	**9.15%**

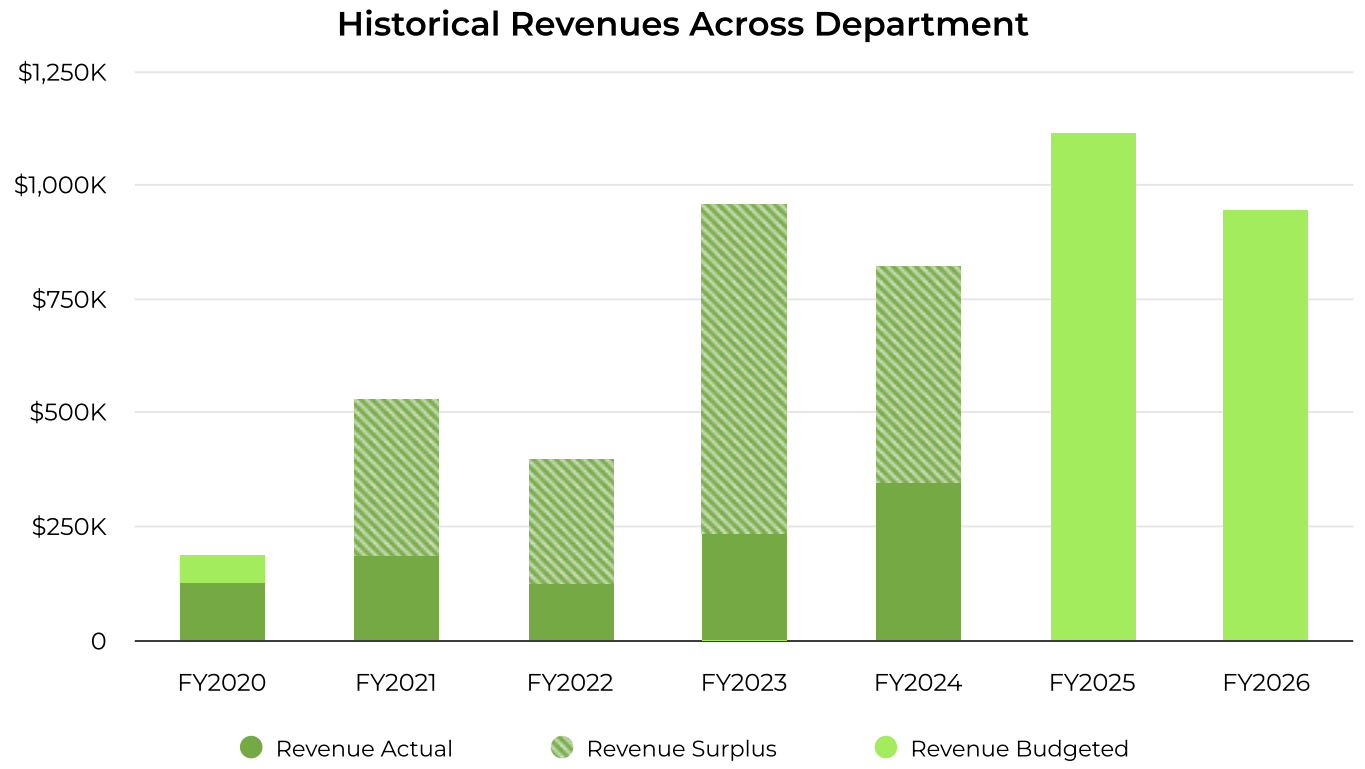
Expenditures by Department

Expenditures by Department

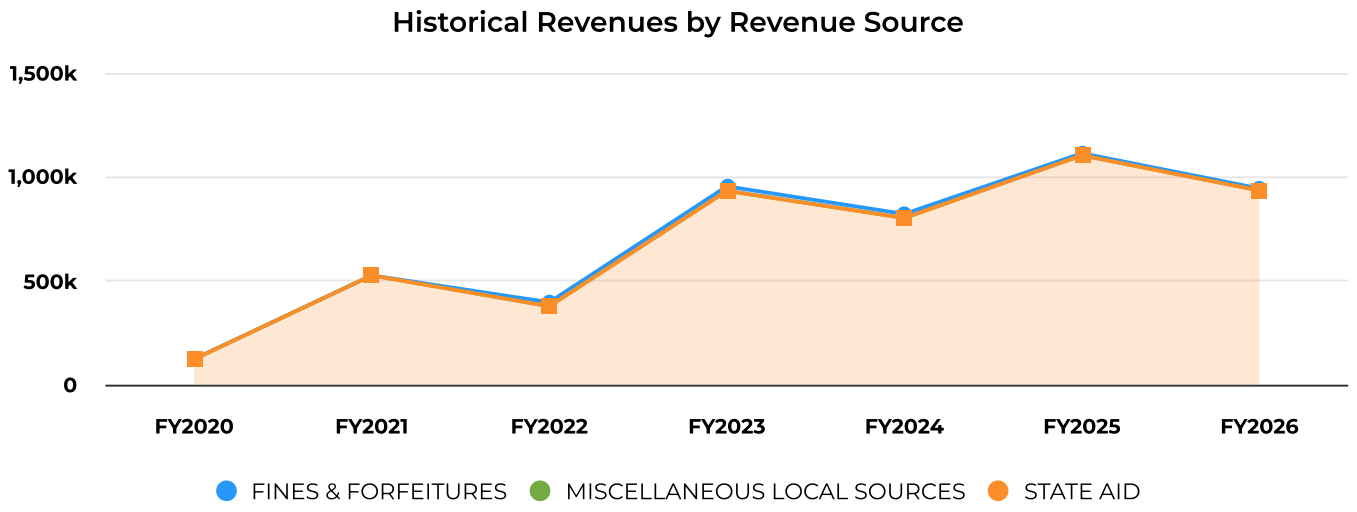
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DISTRICT ATTORNEY	$3,257,464	$2,293,724	$2,991,737	$3,265,412	9.15%
PAYROLL					
PAYROLL/REGULAR	$1,356,616	$1,323,076	$2,014,837	$2,216,455	10.01%
PAYROLL/HOLIDAY	$54,139	$51,487	-	-	-
PAYROLL/OVERTIME	$648	$9,849	-	-	-
PAYROLL/INSURANCE BUYBACK	$3,000	$1,250	-	-	-
PAYROLL/COMP TIME	$357	$173	-	-	-
PAYROLL/STIPEND	-	$144,000	-	-	-
Total PAYROLL	$1,414,760	$1,529,835	$2,014,837	$2,216,455	10.01%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$30,428	$8,316	$8,035	$8,008	-0.34%
Total EQUIPMENT	$30,428	$8,316	$8,035	$8,008	-0.34%
CONTRACTUAL					
PRINTING	-	-	$750	$750	0.00%
TELEPHONE	$4,524	$4,395	$7,500	$6,500	-13.33%
SUPPLIES	$12,471	$15,536	$20,000	$19,000	-5.00%
TRAVEL EMPLOYEE	$10,986	$8,095	$16,000	$11,500	-28.13%
REPAIRS & MAINTENANCE	$247	$3,926	$4,000	$4,000	0.00%
POSTAGE	$764	$1,153	$3,000	$2,500	-16.67%
BOOKS, MAGAZINES, PUBLIC	$22,024	$18,966	$20,000	$20,000	0.00%
GASOLINE, FUEL & OIL	$2,345	$1,869	$3,000	$2,500	-16.67%
INSURANCE, LIABILITY	$927	$976	-	$1,050	-
RENT/LEASE	$11,185	$7,073	$25,500	$25,387	-0.44%
MEMBERSHIP DUES	$6,087	$4,205	$4,000	$4,400	10.00%
REPAIRS ON LEASED VEHICLES & EQUIPMENT	$947	$1,385	$2,500	$1,500	-40.00%
CONTRACTS	-	$5,244	$7,500	$11,040	47.20%
EDUCATION EMPLOYEE	$465	$250	$1,500	$2,750	83.33%
SOFTWARE LICENSES	$1,310	$895	$10,000	$896	-91.04%
TRAVEL NON EMPLOYEE	$1,500	$337	$5,000	$1,500	-70.00%
EXTRADITION	$24,112	$15,731	$35,000	$30,000	-14.29%
INVESTIGATIONS	$7,373	$13,495	$15,000	$25,000	66.67%
RECORDS MANAGEMENT	$1,975	$2,017	$5,000	$3,500	-30.00%
WITNESS FEES	-	$9,340	$20,000	$20,000	0.00%
BUILDING PROJECTS	$1,001,480	-	-	-	-
TELEPHONE/CELLULAR	$2,019	$1,121	$4,000	$3,000	-25.00%
MAINTENANCE/PRINT MGT SVCS	$2,981	$4,918	$3,100	$3,100	0.00%
IT HARDWARE MAINTENANCE	$3,000	$3,400	$3,400	$3,400	0.00%
UTILITIES/ELECTRIC	$2,518	$2,590	$3,050	$3,050	0.00%
NETWORK	$3,580	$4,286	$5,000	$5,000	0.00%
Total CONTRACTUAL	$1,124,820	$131,202	$223,800	$211,323	-5.58%

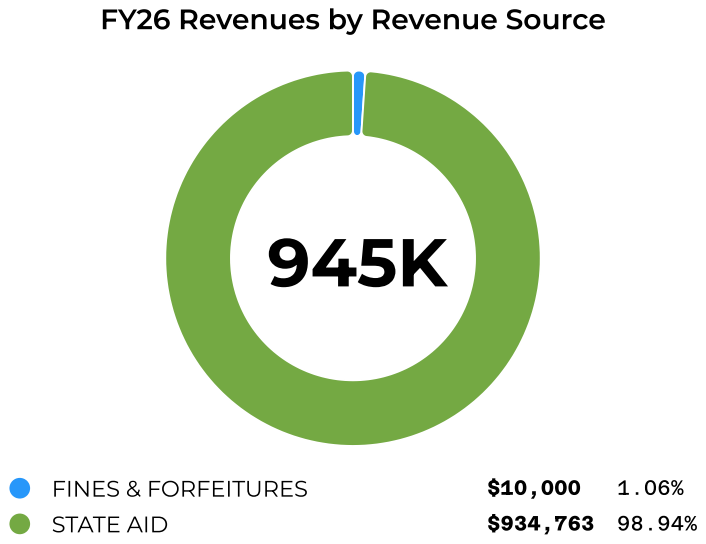
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$103,211	$116,419	$150,105	$165,126	10.01%
STATE RETIREMENT	$175,262	$193,203	$210,751	$296,797	40.83%
HSP,MED,DENT,DRUGS,VISION	$408,983	$314,748	$374,209	$337,703	-9.76%
Total EMPLOYEE BENEFITS	$687,456	$624,371	$735,065	$799,626	8.78%
INTERFUND TRANSFERS					
BUDGETARY PROVISION - ASSET FORFEITURE	-	-	$10,000	$30,000	200.00%
Total INTERFUND TRANSFERS	-	-	$10,000	$30,000	200.00%
Total Expenditures	**$3,257,464**	**$2,293,724**	**$2,991,737**	**$3,265,412**	**9.15%**

Revenue Summary



Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
FINES & FORFEITURES	$21,797	$19,752	$10,000	$10,000	0.00%
STATE AID	$933,243	$802,345	$1,104,075	$934,763	-15.34%
Total Revenues	**$955,040**	**$822,097**	**$1,114,075**	**$944,763**	**-15.20%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DISTRICT ATTORNEY	$955,040	$822,097	$1,114,075	$944,763	-15.20%
FINES & FORFEITURES					

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
FORFEITURE OF CRIME PROCEEDS, RESTRICTED	$21,797	$19,752	$10,000	$10,000	0.00%
Total FINES & FORFEITURES	$21,797	$19,752	$10,000	$10,000	0.00%
STATE AID					
SA STATE AID - OTHER	$813,143	$15,382	$10,000	$10,000	0.00%
SA DIST ATTORNEY SALARY	$72,189	$72,189	$72,189	$72,189	0.00%
SA DIST ATTORNEY GRANTS	$47,911	$714,774	$1,021,886	$852,574	-16.57%
Total STATE AID	$933,243	$802,345	$1,104,075	$934,763	-15.34%
Total Revenues	**$955,040**	**$822,097**	**$1,114,075**	**$944,763**	**-15.20%**

Elmira/Corning Regional Airport

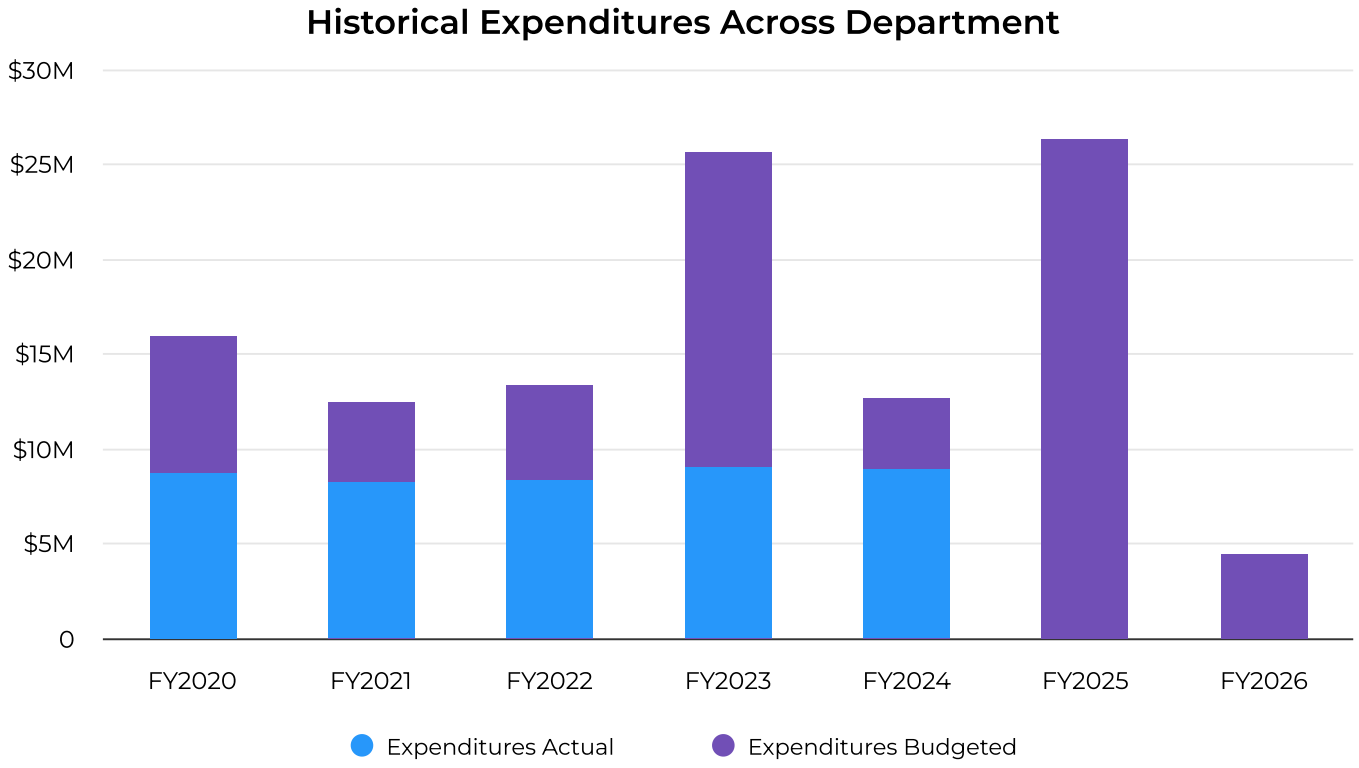
Department Information



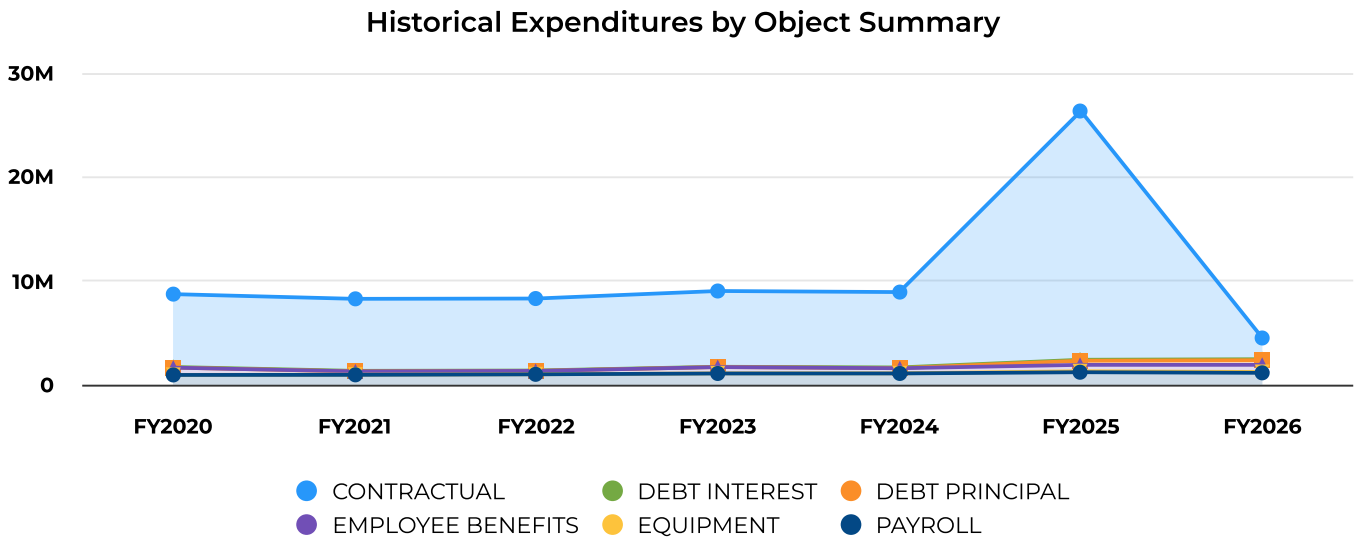
Tom Freeman
Director of Aviation

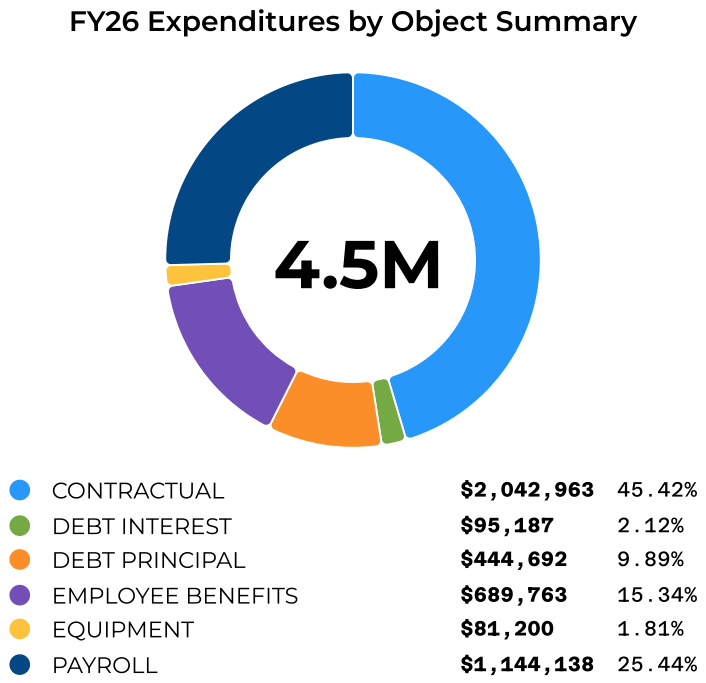
The Elmira Corning Regional Airport has served the Southern Tier of Central New York and northern Pennsylvania since 1945, combining regional accessibility with the ease of a smaller airport experience. Owned and operated by Chemung County, the facility is actively managed by a dedicated team of 16 staff members. Airport security and operations remain available 24/7, with additional support through automated services during off-hours. Travelers appreciate its convenience features: minimal congestion, short check-in times, and seamless access to ground transportation. The airport continues to expand its service options while maintaining a stress-free and efficient travel experience for both business and leisure passengers.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$1,082,478	$1,085,723	$1,202,479	$1,144,138	-4.85%
EQUIPMENT	$10,073	$10,539	$97,343	$81,200	-16.58%
CONTRACTUAL	$7,292,431	$7,254,035	$23,943,487	$2,042,963	-91.47%
DEBT PRINCIPAL	-	-	$399,106	$444,692	11.42%
DEBT INTEREST	$31,263	$76,002	$91,391	$95,187	4.15%
EMPLOYEE BENEFITS	$606,044	$491,358	$612,611	$689,763	12.59%
Total Expenditures	**$9,022,289**	**$8,917,656**	**$26,346,417**	**$4,497,943**	**-82.93%**

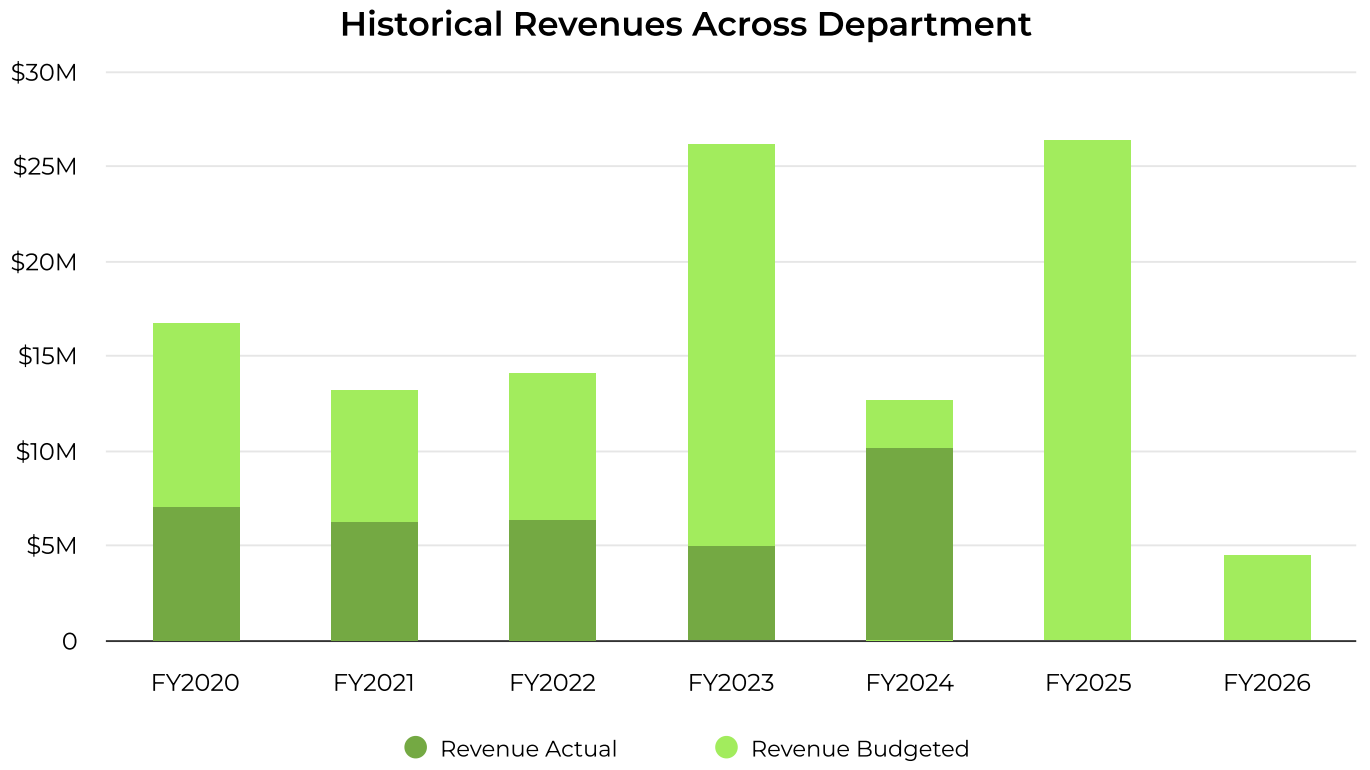
Expenditures by Department

Expenditures by Department

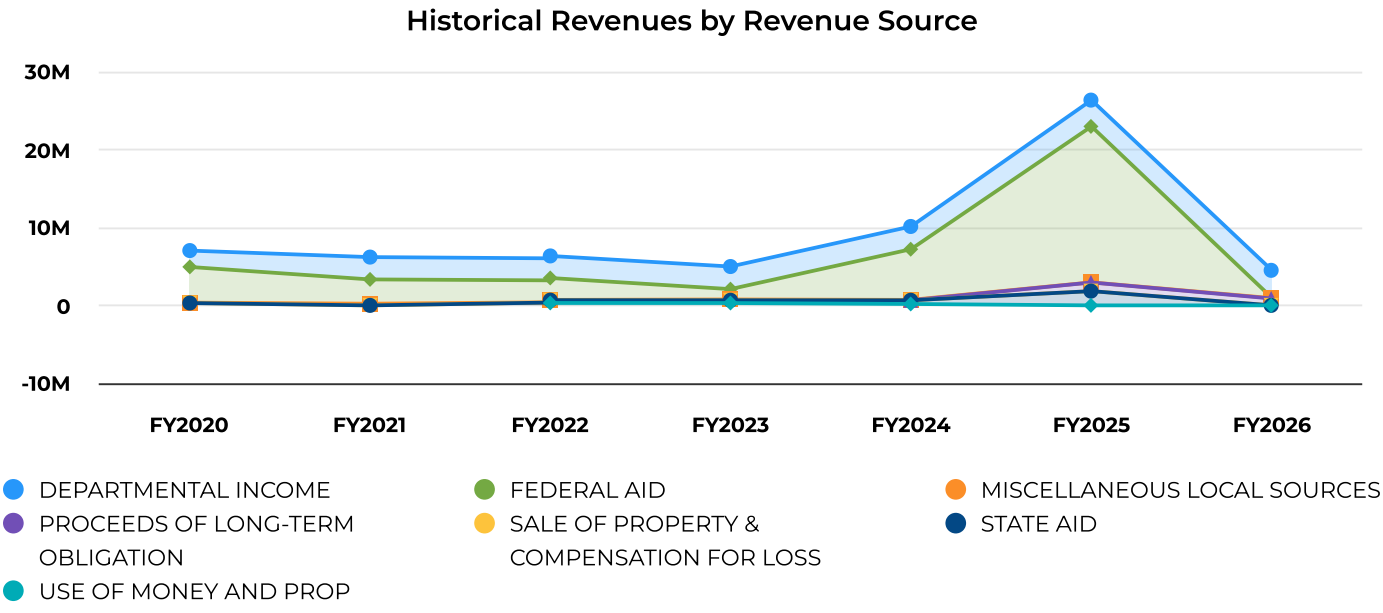
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
AIRPORT	$8,991,027	$8,841,654	$25,855,920	$3,958,064	-84.69%
PAYROLL					
PAYROLL/REGULAR	$945,748	$940,191	$1,075,655	$1,023,314	-4.87%
PAYROLL/HOLIDAY	$37,200	$37,995	-	-	-
PAYROLL/OVERTIME	$60,765	$69,588	$60,000	$60,000	0.00%
PAYROLL/INSURANCE BUYBACK	$6,625	$4,625	$6,000	$4,500	-25.00%
PAYROLL/COMP TIME	$29,532	$26,501	$35,000	$35,000	0.00%
PAYROLL/SUMMER/SEASONAL HELP	-	-	$18,324	$18,324	0.00%
PAYROLL/OUT OF TITLE	-	$4,281	-	-	-
PAYROLL/SHFT DIFFERENTIAL	$2,608	$2,542	$7,500	$3,000	-60.00%
Total PAYROLL	$1,082,478	$1,085,723	$1,202,479	$1,144,138	-4.85%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$10,073	$10,539	$97,343	$81,200	-16.58%
Total EQUIPMENT	$10,073	$10,539	$97,343	$81,200	-16.58%
CONTRACTUAL					
PRINTING	-	$70	$2,000	$500	-75.00%
TELEPHONE	$11,142	$12,698	$12,000	$13,000	8.33%
SUPPLIES	$27,313	$24,283	$30,000	$28,000	-6.67%
TRAVEL EMPLOYEE	$5,959	$6,007	$8,000	$8,000	0.00%
REPAIRS & MAINTENANCE	$179,690	$225,899	$300,000	$200,000	-33.33%
POSTAGE	$130	$627	$400	$400	0.00%
BOOKS, MAGAZINES, PUBLIC	-	-	$100	$100	0.00%
GASOLINE, FUEL & OIL	$68,027	$58,722	$80,000	$70,000	-12.50%
INSURANCE, LIABILITY	$69,995	$74,513	$72,000	$75,000	4.17%
RENT/LEASE	$3,732	$8,410	$55,660	$55,660	0.00%
MEMBERSHIP DUES	$8,469	$6,825	$8,936	$8,936	0.00%
ADVERTISING	$473	$1,065	$1,200	$1,200	0.00%
INTERNET & TELEVISION	$22,271	$22,981	$23,000	$23,000	0.00%
LEGAL & ACCOUNTING	-	-	$10,000	-	-100.00%
CONTRACTS	$99,631	$98,959	$124,450	$124,450	0.00%
EDUCATION EMPLOYEE	$10,591	$7,153	$11,000	$11,000	0.00%
MED,DRGS, HLTH RL - NON	$654	$634	$2,000	$1,000	-50.00%
BUILDING PROJECTS	$74,875	-$17,839	$21,773,340	$100,000	-99.54%
BAD DEBT	-$75	$3	-	-	-
SERVICES FROM COUNTY DPTS	$107,367	$86,309	$100,000	$90,000	-10.00%
BUILDING/CLEANING SVCS	$255,033	$258,910	$260,734	$262,000	0.49%
TIRES	$26,961	$9,612	$24,792	$29,842	20.37%
TOOL ALLOWANCE	$1,350	$1,350	$2,025	$2,025	0.00%
REFUSE & WASTE REMOVAL	$16,985	$16,384	$18,000	$18,000	0.00%
UNIFORMS, CLOTHING, SHOES	$10,983	$9,897	$11,000	$12,000	9.09%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYMENT OF TAXES	$25,918	$35,594	$40,000	$40,000	0.00%
RADIO, ANTENNA, TELECOMM	$2,141	$1,912	$2,450	$2,450	0.00%
TELEPHONE/CELLULAR	$1,920	$1,881	$2,000	$2,000	0.00%
MAINTENANCE/PRINT MGT SVCS	$365	$98	$1,100	$1,100	0.00%
IT HARDWARE MAINTENANCE	$1,700	$1,700	$1,800	$1,800	0.00%
UTILITIES/ELECTRIC	$204,721	$273,185	$275,000	$275,000	0.00%
IT SOFTWARE MAINTENANCE	$964	$546	$2,400	$2,400	0.00%
UTILITIES/GAS	$98,102	$80,824	$90,000	$100,000	11.11%
UTILITIES/WATER	$11,551	$10,239	$14,000	$14,000	0.00%
NETWORK	$1,000	$1,066	$1,100	$1,100	0.00%
SECURITY	$5,482	$1,765	$6,000	$4,000	-33.33%
AIRPORT RUNWAY MAINT.	$86,748	$89,698	$110,000	$75,000	-31.82%
SNOW REMOVAL	$112,696	$106,876	$125,000	$80,000	-36.00%
INDIRECT COST ALLOCATION	$171,113	$154,456	$172,000	$155,000	-9.88%
DEPRECIATION	$5,346,128	$5,391,994	-	-	-
FIRE FIGHTING	$14,885	$13,982	$20,000	$15,000	-25.00%
SHERIFF SUPPORT SERVICES	$79,982	$88,652	$100,000	$90,000	-10.00%
ADVERTISING/PROMOTIONS	$88,002	$39,338	$50,000	$50,000	0.00%
AMORTIZATION EXPENSE	$37,456	$46,755	-	-	-
Total CONTRACTUAL	$7,292,431	$7,254,035	$23,943,487	$2,042,963	-91.47%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$80,824	$80,325	$89,585	$85,238	-4.85%
STATE RETIREMENT	$273,320	$173,931	$173,919	$185,539	6.68%
HSP,MED,DENT,DRUGS,VISION	$264,040	$230,514	$319,107	$393,986	23.47%
WORKERS COMPENSATION	-$38,027	-$11,335	$30,000	$25,000	-16.67%
OTHER POST EMP BENEFITS	$6,810	$75,147	-	-	-
ACCRUED BENEFITS	$19,078	-$57,224	-	-	-
Total EMPLOYEE BENEFITS	$606,044	$491,358	$612,611	$689,763	12.59%
SERIAL BONDS	$31,263	$76,002	$490,497	$539,879	10.07%
DEBT PRINCIPAL					
DEBT PRINCIPAL	-	-	$399,106	$444,692	11.42%
Total DEBT PRINCIPAL	-	-	$399,106	$444,692	11.42%
DEBT INTEREST					
DEBT INTEREST	$31,263	$76,002	$91,391	$95,187	4.15%
Total DEBT INTEREST	$31,263	$76,002	$91,391	$95,187	4.15%
Total Expenditures	**$9,022,289**	**$8,917,656**	**$26,346,417**	**$4,497,943**	**-82.93%**

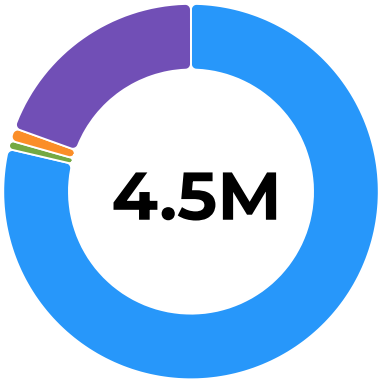
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME	**$3,538,000**	78.66%
FEDERAL AID	**$32,510**	0.72%
MISCELLANEOUS LOCAL SOURCES	**$50,000**	1.11%
PROCEEDS OF LONG-TERM OBLIGATION	**$877,433**	19.51%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$2,900,114	$2,918,113	$3,378,000	$3,538,000	4.74%
MISCELLANEOUS LOCAL SOURCES	$101,016	$53,017	$13,400	$50,000	273.13%
USE OF MONEY AND PROP	$300,761	$178,495	-	-	-
STATE AID	$357,872	$476,270	$1,829,872	-	-100.00%
FEDERAL AID	$1,326,104	$6,501,177	$20,015,156	$32,510	-99.84%
PROCEEDS OF LONG-TERM OBLIGATION	-	-	$1,109,989	$877,433	-20.95%
Total Revenues	**$4,985,867**	**$10,127,073**	**$26,346,417**	**$4,497,943**	**-82.93%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
AIRPORT	$4,985,867	$10,127,073	$26,346,417	$4,497,943	-82.93%
DEPARTMENTAL INCOME					
AIRPORT PFC'S(RESTRICTED)	$358,853	$372,695	$383,000	$383,000	0.00%
LANDING FEES	$312,458	$270,846	$491,000	$391,000	-20.37%
TERMINAL/INT ARRIVAL	$399,751	$398,615	$662,000	$562,000	-15.11%
APRON & TIEDOWN CHARGES	$9,050	$7,600	$10,000	$10,000	0.00%
FUEL FLOWAGE	$68,244	$87,702	$100,000	$150,000	50.00%
FBO	$162,219	$159,265	$165,000	$215,000	30.30%
CARGO HANGAR	$165,525	$149,075	$165,000	$200,000	21.21%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
AERONAUTICAL MISCELLANEOU	$13,851	$2,140	-	-	-
RENT/LAND RENTAL	$64,220	$74,890	$60,000	$75,000	25.00%
CONCESSIONS	$46,835	$47,096	$40,000	$50,000	25.00%
PARKING	$540,100	$557,501	$540,000	$680,000	25.93%
RENTAL CARS	$621,099	$663,841	$620,000	$680,000	9.68%
NON-AERONAUTICAL MISC	$11,365	$10,850	$12,000	$12,000	0.00%
LANDING FEES, GENERAL AVIATION (GA) AND MILITARY	$126,543	$115,998	$130,000	$130,000	0.00%
Total DEPARTMENTAL INCOME	$2,900,114	$2,918,113	$3,378,000	$3,538,000	4.74%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$101,016	$53,017	$13,400	$50,000	273.13%
Total MISCELLANEOUS LOCAL SOURCES	$101,016	$53,017	$13,400	$50,000	273.13%
USE OF MONEY AND PROP					
LEASE PAYMENTS COLLECTED	$289,074	$168,679	-	-	-
INTEREST & EARNINGS	$11,687	$9,816	-	-	-
Total USE OF MONEY AND PROP	$300,761	$178,495	-	-	-
STATE AID					
SA STATE GRANTS	$357,872	$476,270	$1,829,872	-	-100.00%
Total STATE AID	$357,872	$476,270	$1,829,872	-	-100.00%
FEDERAL AID					
FA FEDERAL GRANTS	$1,326,104	$6,501,177	$20,015,156	$32,510	-99.84%
Total FEDERAL AID	$1,326,104	$6,501,177	$20,015,156	$32,510	-99.84%
PROCEEDS OF LONG-TERM OBLIGATION					
PROCEEDS OF OBLIGATIONS	-	-	$1,109,989	$877,433	-20.95%
Total PROCEEDS OF LONG-TERM OBLIGATION	-	-	$1,109,989	$877,433	-20.95%
Total Revenues	**$4,985,867**	**$10,127,073**	**$26,346,417**	**$4,497,943**	**-82.93%**

Emergency Management

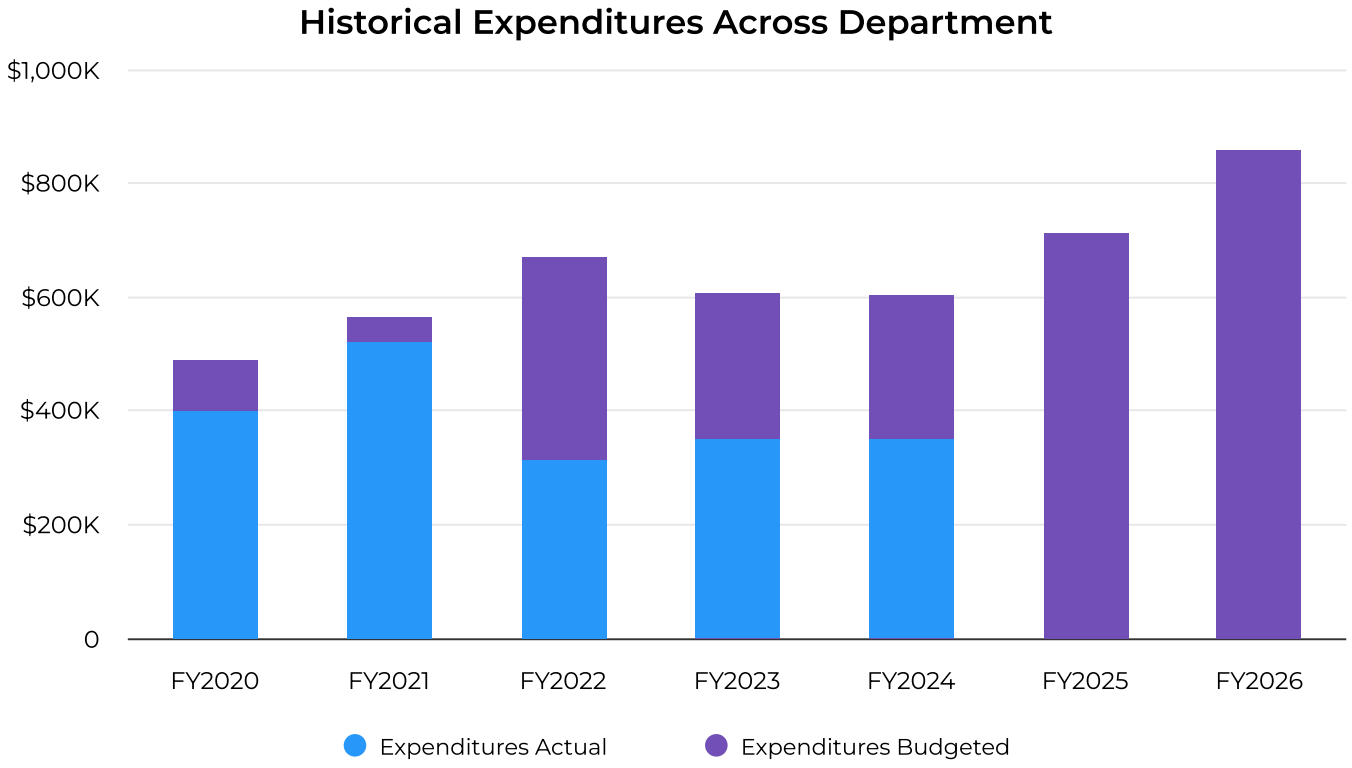
Department Information



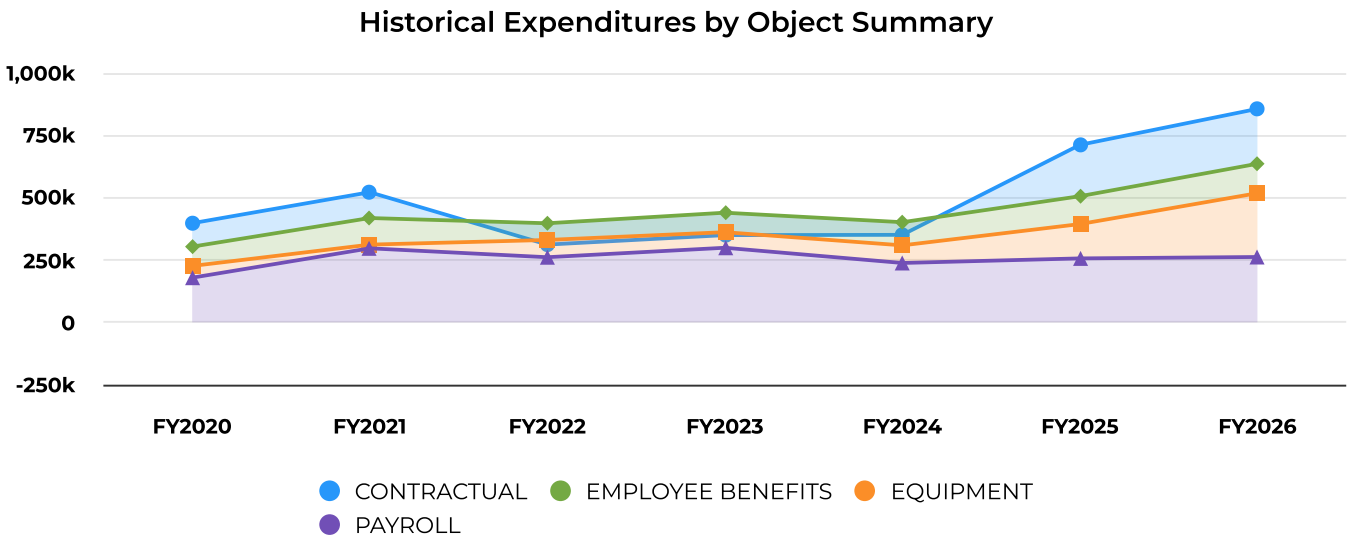
Matthew Stevens
Director

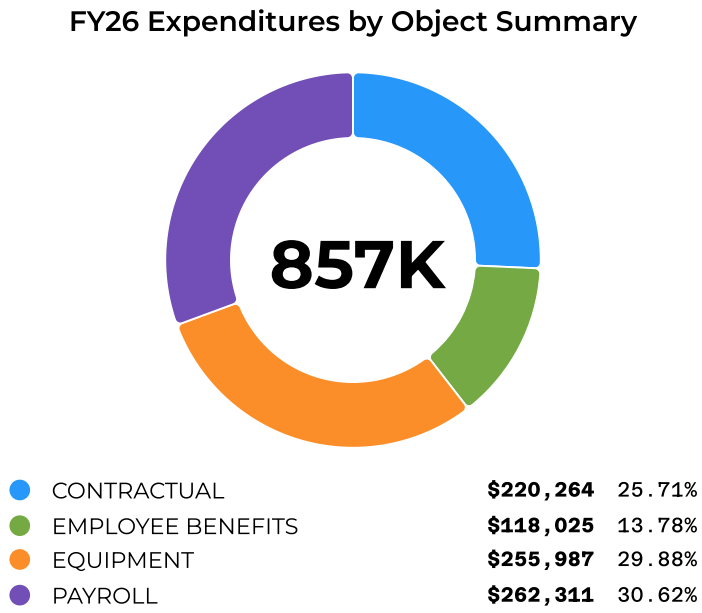
The Office of Fire & Emergency Management serves as Chemung County's central liaison for emergencies and disasters, coordinating preparedness, response, mitigation, and recovery efforts. Staff conduct training for first responders, manage the 911 Communications Center, and administer fire department coordination across the County. They also serve as the Local Emergency Planning Committee and oversee workplace safety programs in county facilities. The department efficiently secures and manages federal and state grants to support critical emergency services and infrastructure. It also empowers residents through tools such as the Emergency Alert/Prepare mobile app, which delivers alerts, traffic updates, weather information, and preparedness guidance.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$299,398	$238,307	$256,737	$262,311	2.17%
EQUIPMENT	$62,432	$70,693	$137,599	$255,987	86.04%
CONTRACTUAL	-$90,066	-$50,716	$205,958	$220,264	6.95%
EMPLOYEE BENEFITS	$78,220	$92,884	$111,769	$118,025	5.60%
Total Expenditures	**$349,985**	**$351,169**	**$712,063**	**$856,587**	**20.30%**

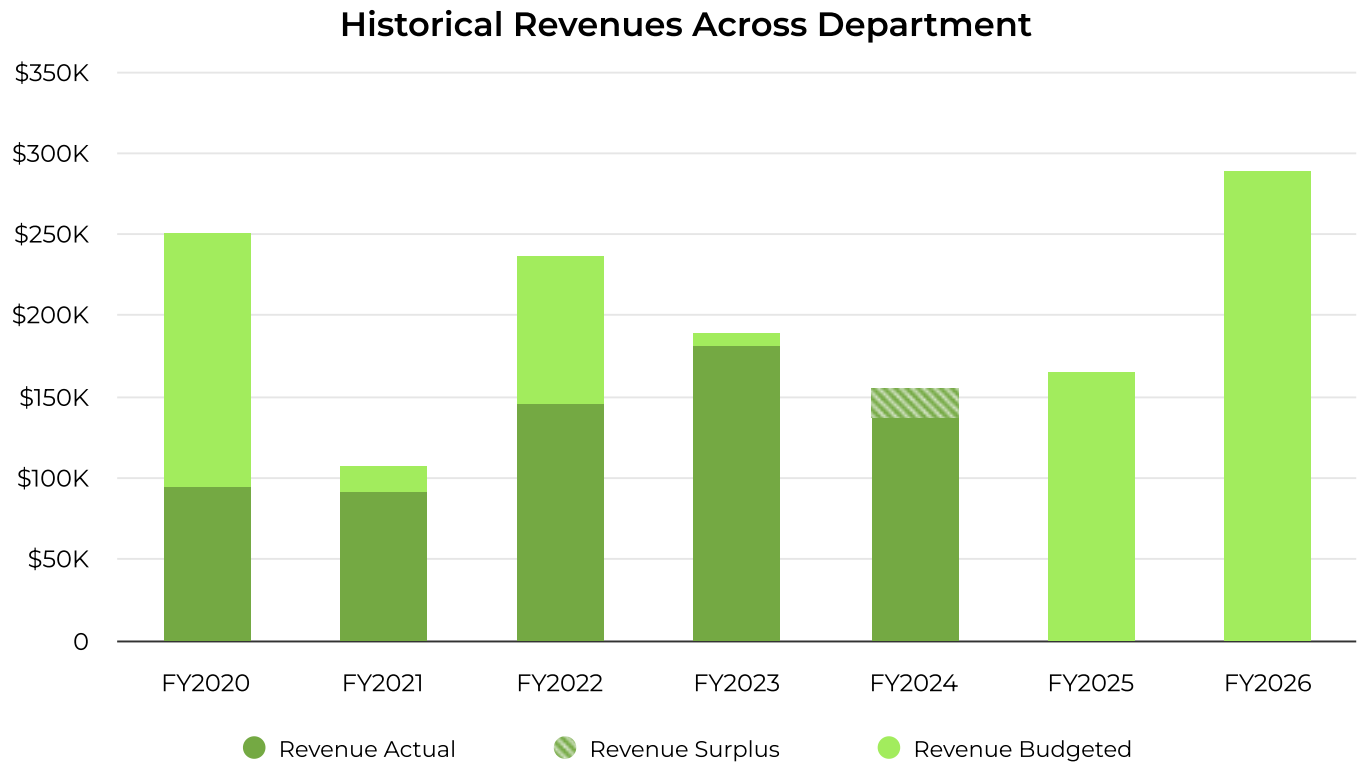
Expenditures by Department

Expenditures by Department

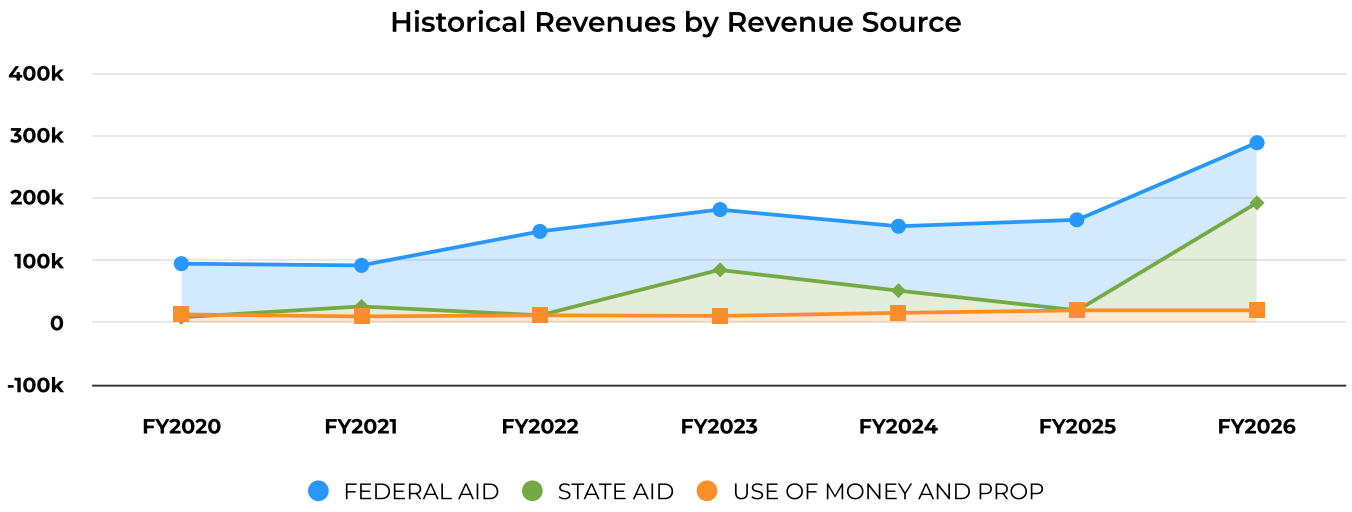
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
EMERGENCY MANAGEMENT	$349,985	$351,169	$712,063	$856,587	20.30%
PAYROLL					
PAYROLL/REGULAR	$286,015	$225,995	$256,737	$262,311	2.17%
PAYROLL/HOLIDAY	$10,712	$10,035	-	-	-
PAYROLL/INSURANCE BUYBACK	$2,625	$2,125	-	-	-
PAYROLL/COMP TIME	$46	$152	-	-	-
Total PAYROLL	$299,398	$238,307	$256,737	$262,311	2.17%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$62,432	$70,693	$137,599	$255,987	86.04%
Total EQUIPMENT	$62,432	$70,693	$137,599	$255,987	86.04%
CONTRACTUAL					
PRINTING	$448	$132	$700	$5,700	714.29%
TELEPHONE	$1,821	$2,378	$1,700	$1,700	0.00%
SUPPLIES	$3,367	$12,099	$13,247	$57,903	337.10%
TRAVEL EMPLOYEE	$1,036	$2,002	$4,500	$4,000	-11.11%
REPAIRS & MAINTENANCE	$9,574	$7,324	$29,100	$49,350	69.59%
POSTAGE	$64	-$18	$400	$400	0.00%
BOOKS, MAGAZINES, PUBLIC	$170	$226	$800	$800	0.00%
GASOLINE, FUEL & OIL	-	$1,570	$2,500	$3,000	20.00%
INSURANCE, LIABILITY	$2,551	$2,690	$4,200	$5,500	30.95%
RENT/LEASE	-	$855	$18,231	$18,231	0.00%
MEMBERSHIP DUES	$915	$1,192	$1,055	$1,005	-4.74%
INTERNET & TELEVISION	$2,304	$3,007	$3,480	$3,480	0.00%
CONTRACTS	-$142,669	-$123,694	$93,400	$43,400	-53.53%
EDUCATION EMPLOYEE	$4,614	$14,799	$10,000	$3,000	-70.00%
MED,DRGS, HLTH RL - NON	$188	-	$250	$250	0.00%
SOFTWARE LICENSES	-	$5,352	$200	$200	0.00%
TRAVEL NON EMPLOYEE	$150	-	$1,000	$1,000	0.00%
MISCELLANEOUS	$150	$219	$1,000	$1,000	0.00%
COMPUTER SUPPLIES	-	-	$500	$500	0.00%
BUILDING/CLEANING SVCS	$6,000	$750	-	-	-
UNIFORMS, CLOTHING, SHOES	$862	$103	$2,800	$2,800	0.00%
EDUCATION NON EMPLOYEE	$552	$460	$3,500	$3,500	0.00%
TELEPHONE/CELLULAR	$1,505	$1,425	$2,350	$2,350	0.00%
MAINTENANCE/PRINT MGT SVCS	$452	$898	$1,000	$1,000	0.00%
IT HARDWARE MAINTENANCE	$1,100	$1,100	-	-	-
UTILITIES/ELECTRIC	$4,171	$4,636	$4,500	$4,500	0.00%
IT SOFTWARE MAINTENANCE	$3,995	$3,995	$3,995	$3,995	0.00%
UTILITIES/WATER	$5,988	$1,113	$1,050	$1,200	14.29%
NETWORK	$628	$668	$500	$500	0.00%

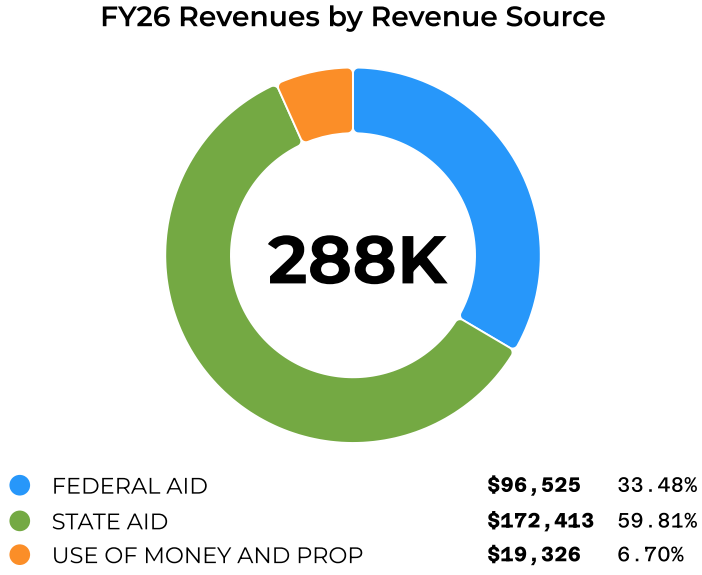
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
MISCELLANEOUS/STORM RECOVERY	-	$4,004	-	-	-
Total CONTRACTUAL	-$90,066	-$50,716	$205,958	$220,264	6.95%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$22,560	$17,835	$19,127	$19,542	2.17%
STATE RETIREMENT	$37,705	$33,137	$39,184	$42,199	7.69%
HSP,MED,DENT,DRUGS,VISION	$17,955	$41,912	$53,458	$56,284	5.29%
Total EMPLOYEE BENEFITS	$78,220	$92,884	$111,769	$118,025	5.60%
Total Expenditures	**$349,985**	**$351,169**	**$712,063**	**$856,587**	**20.30%**

Revenue Summary



Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
USE OF MONEY AND PROP	$10,390	$15,238	$19,326	$19,326	0.00%
STATE AID	$73,884	$35,699	-	$172,413	-
FEDERAL AID	$96,720	$103,300	$145,286	$96,525	-33.56%
Total Revenues	**$180,993**	**$154,237**	**$164,612**	**$288,264**	**75.12%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
EMERGENCY MANAGEMENT	$180,993	$154,237	$164,612	$288,264	75.12%

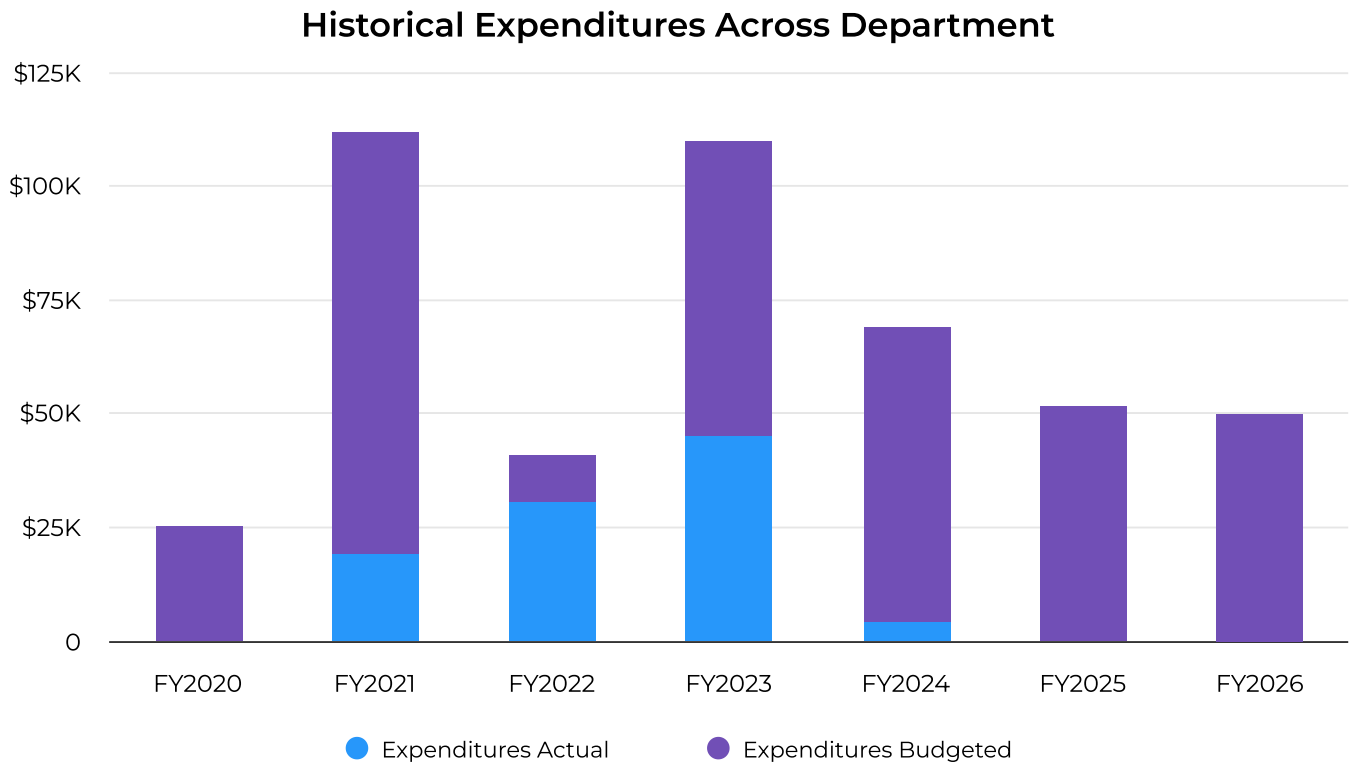
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
USE OF MONEY AND PROP					
RENTAL OF PROP OTHER GOVT	$10,390	$15,238	$19,326	$19,326	0.00%
Total USE OF MONEY AND PROP	$10,390	$15,238	$19,326	$19,326	0.00%
STATE AID					
SA STATE GRANTS	$73,884	$35,699	-	$172,413	-
Total STATE AID	$73,884	$35,699	-	$172,413	-
FEDERAL AID					
FA HOMELAND SECURITY GRNT	$96,720	$103,300	$145,286	$96,525	-33.56%
Total FEDERAL AID	$96,720	$103,300	$145,286	$96,525	-33.56%
Total Revenues	**$180,993**	**$154,237**	**$164,612**	**$288,264**	**75.12%**

Human Relations

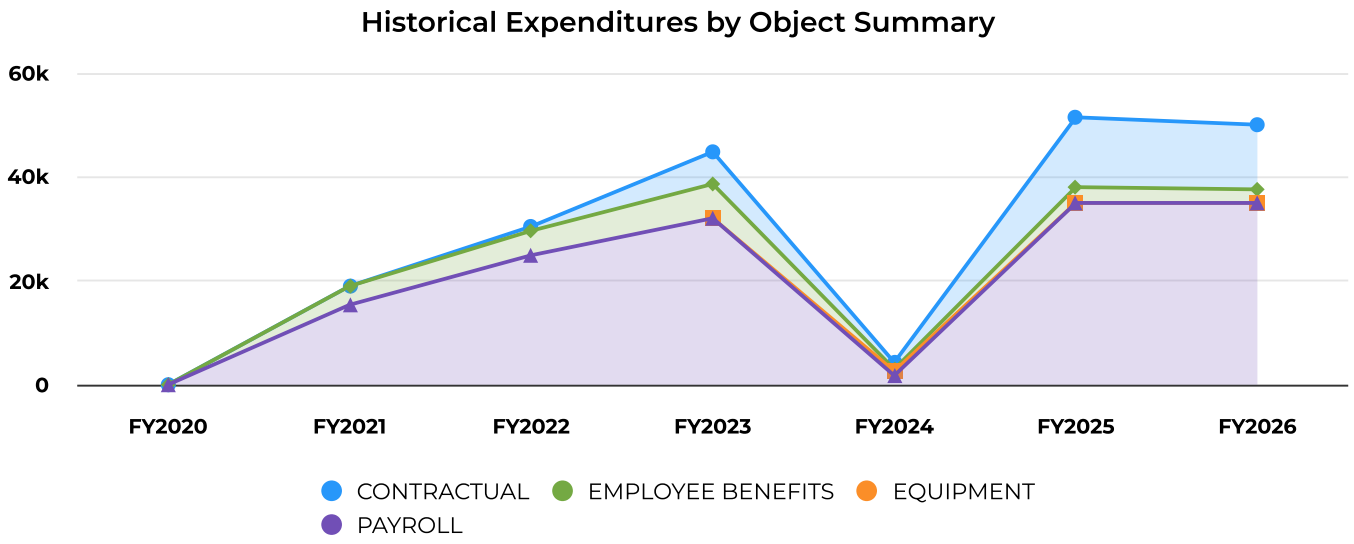
Department Information

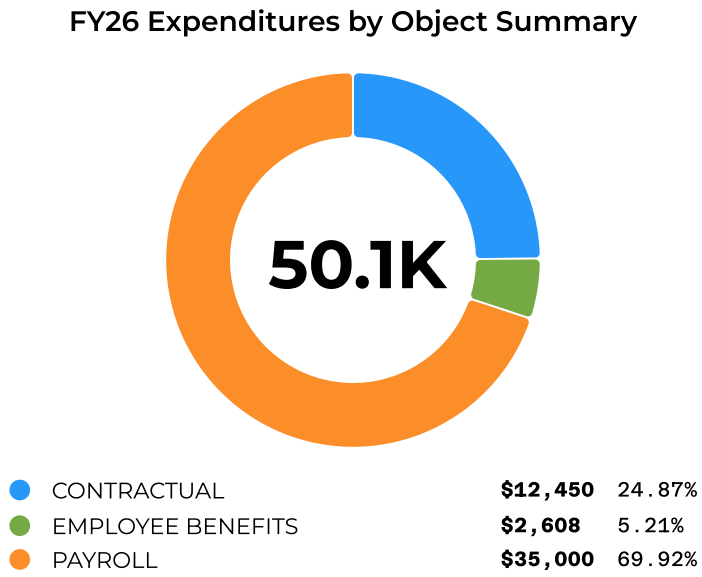
The Office of Human Relations works to ensure equal opportunity, fairness, and inclusion across Chemung County. It promotes compliance with civil rights laws and addresses concerns related to discrimination. The office provides education and outreach to strengthen community understanding of diversity and equity issues. It also works with other departments and agencies to ensure policies and practices support inclusive participation in County services. Through its initiatives, the office fosters an environment of respect and fairness for all residents.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

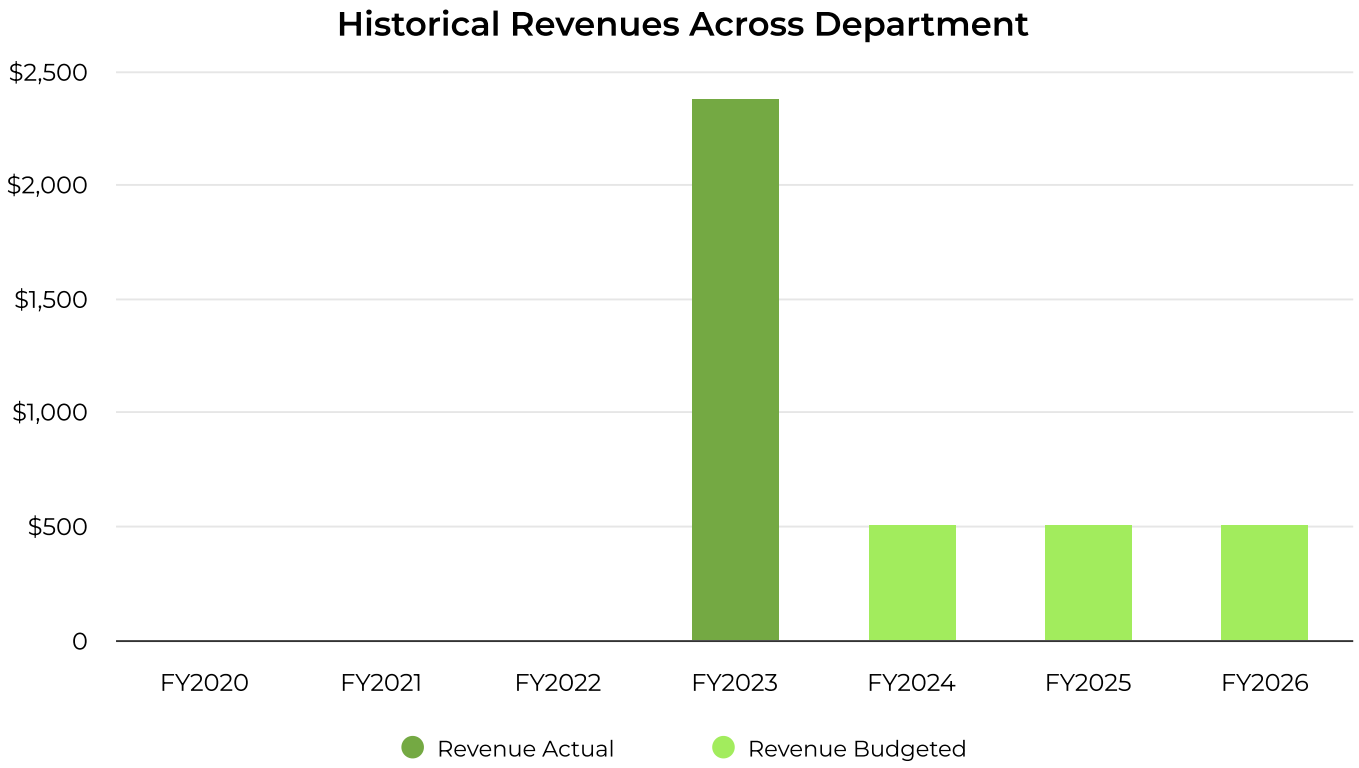
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$32,058	$1,763	$35,000	$35,000	0.00%
EQUIPMENT	-	$833	-	-	-
CONTRACTUAL	$6,185	$1,299	$13,450	$12,450	-7.43%
EMPLOYEE BENEFITS	$6,594	$403	$3,039	$2,608	-14.18%
Total Expenditures	**$44,837**	**$4,299**	**$51,489**	**$50,058**	**-2.78%**

Expenditures by Department

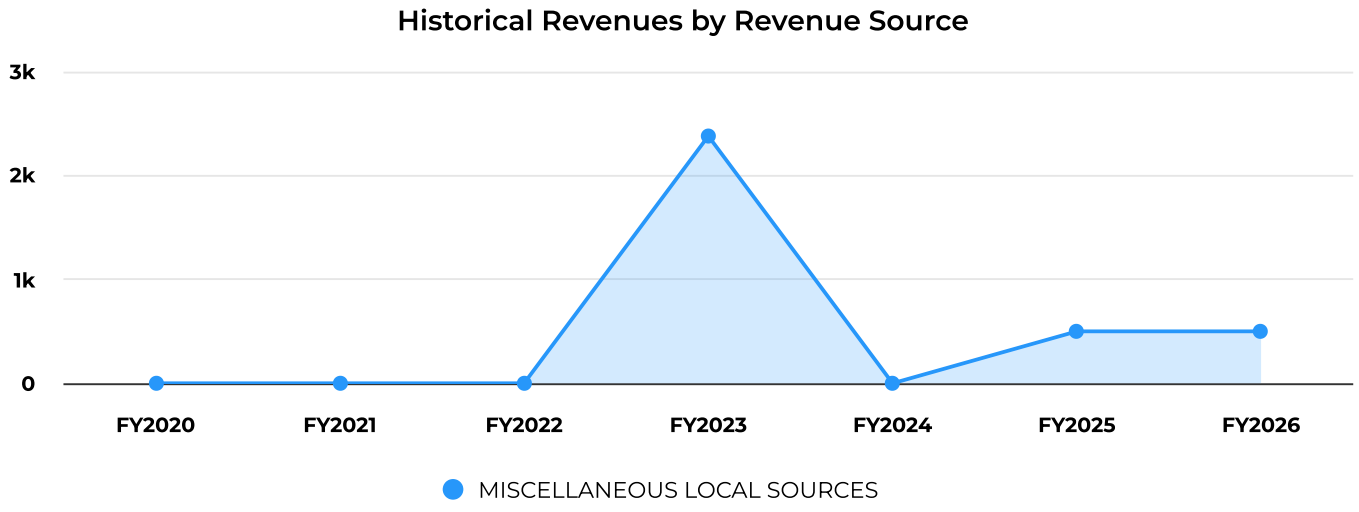
Expenditures by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
HUMAN RELATIONS	$44,837	$4,299	$51,489	$50,058	-2.78%
PAYROLL					
PAYROLL/REGULAR	$32,058	$1,763	$35,000	$35,000	0.00%
Total PAYROLL	$32,058	$1,763	$35,000	$35,000	0.00%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	-	$833	-	-	-
Total EQUIPMENT	-	$833	-	-	-
CONTRACTUAL					
PRINTING	$523	$74	$2,500	$2,250	-10.00%
SUPPLIES	$3,309	$932	$4,000	$3,500	-12.50%
TRAVEL EMPLOYEE	$25	-	$2,250	$2,000	-11.11%
REPAIRS & MAINTENANCE	-	-	$500	$500	0.00%
POSTAGE	$38	$11	$300	$300	0.00%
CONTRACTS	$1,977	-	$3,500	$3,500	0.00%
TELEPHONE/CELLULAR	$312	$283	$400	$400	0.00%
Total CONTRACTUAL	$6,185	$1,299	$13,450	$12,450	-7.43%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$2,452	$135	$2,608	$2,608	0.00%
STATE RETIREMENT	$4,142	$268	$431	-	-100.00%
Total EMPLOYEE BENEFITS	$6,594	$403	$3,039	$2,608	-14.18%
Total Expenditures	**$44,837**	**$4,299**	**$51,489**	**$50,058**	**-2.78%**

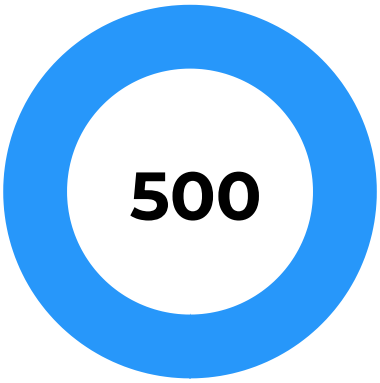
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



MISCELLANEOUS LOCAL SOURCES **$500** 100.00%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
MISCELLANEOUS LOCAL SOURCES	$2,380	-	$500	$500	0.00%
Total Revenues	**$2,380**	**-**	**$500**	**$500**	**0.00%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
HUMAN RELATIONS	$2,380	-	$500	$500	0.00%
MISCELLANEOUS LOCAL SOURCES					
DONATIONS	$2,380	-	$500	$500	0.00%
Total MISCELLANEOUS LOCAL SOURCES	$2,380	-	$500	$500	0.00%
Total Revenues	**$2,380**	**-**	**$500**	**$500**	**0.00%**

Human Services (DSS/Mental Hygiene)

Department Information



Mindy Banfield
Commissioner

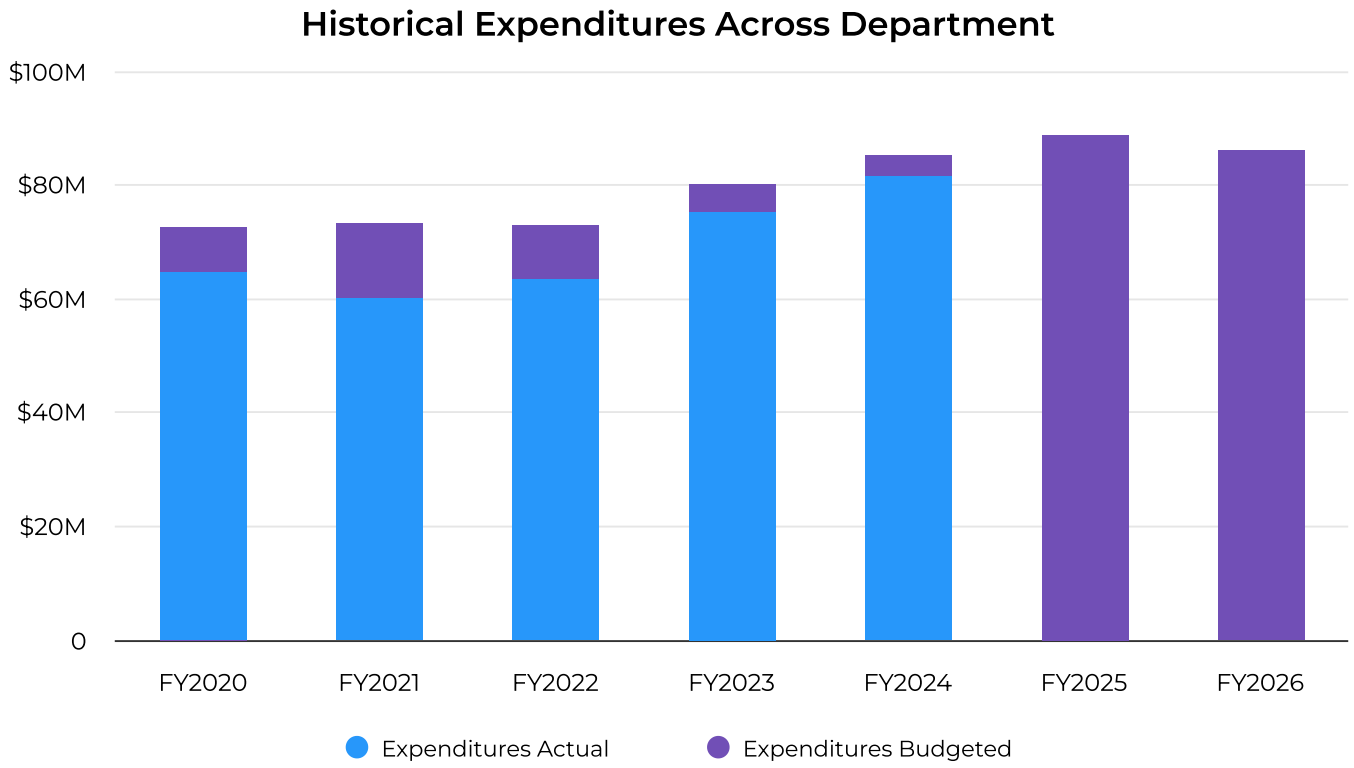
Social Services

The Department of Social Services, under the leadership of the Commissioner of Human Services, administers a wide range of essential assistance programs designed to help residents achieve economic stability, health, and safety. Its services include Temporary Assistance, Medicaid, SNAP, child support enforcement, protective services, foster care, and adoption, ensuring support is available across the lifespan. Staff deliver services with compassion and professionalism, grounded in a commitment to continual improvement and trust. The department also oversees Children's Integrated Services, emergency housing, and welfare fraud prevention through its Administrative Services Division. Through its comprehensive and empathetic approach, Social Services empowers vulnerable populations and strengthens community resilience.

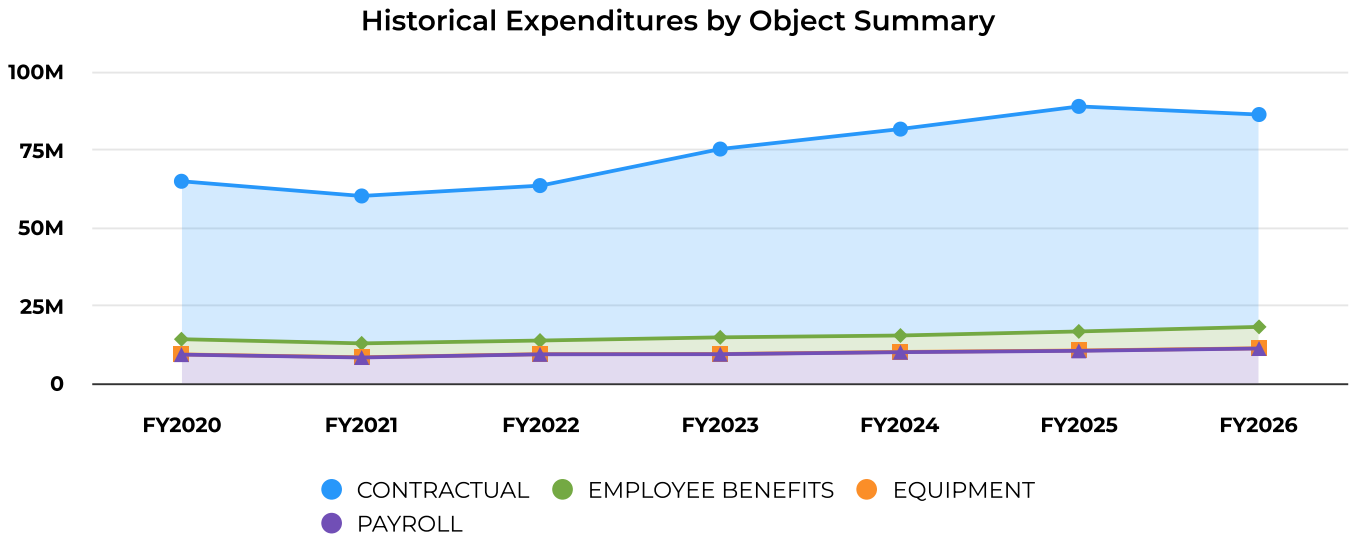
Mental Hygiene

The Department of Mental Hygiene plans, administers, and oversees an array of services for mental health, developmental disabilities, and substance use treatment statewide across Chemung County through nearly 20 contracted provider agencies. It champions integrated delivery models that offer seamless access to care by blending programs and funding through single entry points tailored to individual needs. Services encompass everything from long-term and acute hospitalization to 24-hour crisis intervention, outpatient programs, case management, forensic support, and both supported and group housing solutions. The department also facilitates training for providers via the Arounja platform and promotes access to community resources for suicide prevention and opioid abuse awareness. Through its comprehensive approach, Mental Hygiene ensures that residents receive adequate and compassionate support across all care settings.

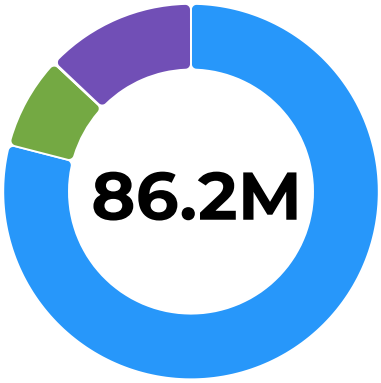
Expenditure Summary



Expenditures by Object Summary



FY26 Expenditures by Object Summary



CONTRACTUAL	**$68,144,022**	79.02%
EMPLOYEE BENEFITS	**$6,865,594**	7.96%
EQUIPMENT	**$66,917**	0.08%
PAYROLL	**$11,161,660**	12.94%

Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$9,341,265	$9,979,097	$10,414,706	$11,161,660	7.17%
EQUIPMENT	$50,650	$82,814	$108,528	$66,917	-38.34%
CONTRACTUAL	$60,418,258	$66,230,095	$72,212,149	$68,144,022	-5.63%
EMPLOYEE BENEFITS	$5,350,888	$5,266,045	$6,112,402	$6,865,594	12.32%
Total Expenditures	**$75,161,060**	**$81,558,051**	**$88,847,785**	**$86,238,193**	**-2.94%**

Expenditures by Sub Department

Expenditures by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DSS/TEMPORARY ASSISTANCE					
PAYROLL					
PAYROLL/REGULAR	$2,551,687	$2,708,585	$2,891,462	$3,384,555	17.05%
PAYROLL/HOLIDAY	$132,226	$139,655	-	-	-
PAYROLL/OVERTIME	$71,567	$70,495	$90,000	$90,000	0.00%
PAYROLL/INSURANCE BUYBACK	$7,250	$5,750	$7,500	$7,500	0.00%
PAYROLL/COMP TIME	$26,612	$26,472	$25,000	$27,000	8.00%
PAYROLL/BREAKAGE	-	-	-	-$259,814	-
Total PAYROLL	$2,789,343	$2,950,957	$3,013,962	$3,249,241	7.81%
CONTRACTUAL					
TELEPHONE	$17,648	$15,270	$18,000	$15,500	-13.89%
SUPPLIES	$8,356	$9,013	$10,000	$10,000	0.00%
TRAVEL EMPLOYEE	$5,942	$7,338	$6,500	$7,500	15.38%
POSTAGE	$28,333	$28,369	$28,500	$30,000	5.26%
RENT/LEASE	-$4,284	-$4,284	-	-	-

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
CONTRACTS	$3,557,818	$3,683,041	$4,876,941	$4,164,070	-14.62%
RECIPIENT EXPENDITURES	-$30	-	-	-	-
TELEPHONE/CELLULAR	$1,003	$1,294	$600	$495	-17.50%
STATE CHARGEBACKS	$259,721	$380,804	$250,000	$165,500	-33.80%
RECIPIENT TRANSPORTATION	$48,748	$34,783	$50,000	$42,500	-15.00%
REC EXP/TEMP ASSISTANCE	$3,501,865	$3,761,374	$4,150,000	$3,500,000	-15.66%
REC EXP/SAFETY NET	$6,791,436	$6,075,003	$8,200,000	$4,600,000	-43.90%
REC EXP/DAY CARE	$3,490,852	$4,838,142	$4,900,000	$5,945,000	21.33%
REC EXP/MEDICAID TO STATE	$18,428,618	$20,787,408	$20,551,063	$20,748,364	0.96%
REC EXP/MEDICAID OTHER	$2,053,810	$3,206,235	$2,344,532	$3,300,000	40.75%
REC EXP/HEAP	$76,362	$72,981	$100,000	$76,500	-23.50%
Total CONTRACTUAL	$38,266,194	$42,896,770	$45,486,136	$42,605,429	-6.33%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$204,459	$214,897	$224,540	$242,068	7.81%
STATE RETIREMENT	$329,655	$397,322	$469,836	$537,999	14.51%
HSP,MED,DENT,DRUGS,VISION	$1,324,371	$1,047,790	$1,196,131	$1,378,953	15.28%
Total EMPLOYEE BENEFITS	$1,858,485	$1,660,009	$1,890,507	$2,159,020	14.20%
Total DSS/TEMPORARY ASSISTANCE	$42,914,022	$47,507,736	$50,390,605	$48,013,690	-4.72%
DSS/CHILDREN & FAMILY SVC					
PAYROLL					
PAYROLL/REGULAR	$2,751,292	$2,981,966	$3,160,813	$3,803,787	20.34%
PAYROLL/HOLIDAY	$142,629	$152,624	-	-	-
PAYROLL/OVERTIME	$126,736	$104,288	$125,000	$125,000	0.00%
PAYROLL/INSURANCE BUYBACK	$9,625	$8,000	$10,000	$8,000	-20.00%
PAYROLL/COMP TIME	$36,909	$31,230	$35,000	$35,000	0.00%
PAYROLL/BREAKAGE	-	-	-	-$259,923	-
Total PAYROLL	$3,067,191	$3,278,108	$3,330,813	$3,711,864	11.44%
CONTRACTUAL					
TELEPHONE	$14,295	$13,944	$14,500	$14,000	-3.45%
SUPPLIES	$6,935	$4,506	$10,000	$8,500	-15.00%
TRAVEL EMPLOYEE	$54,645	$45,140	$60,000	$45,200	-24.67%
POSTAGE	$7,160	$6,877	$8,500	$7,500	-11.76%
GASOLINE, FUEL & OIL	$2,652	$1,966	$5,000	$3,500	-30.00%
CONTRACTS	$1,645,553	$2,077,766	$2,106,328	$2,119,968	0.65%
TELEPHONE/CELLULAR	$19,057	$15,007	$20,000	$15,100	-24.50%
NETWORK	$171	-	-	-	-
NOTICE AND SERVICE	$5,801	$5,038	$8,000	$5,500	-31.25%
RECRUITMENT & RETENTION	$5,952	$6,328	$12,000	$7,500	-37.50%
DSS/65% 35% SCH G PREV	$2,272,326	$1,735,733	$2,688,777	$1,932,254	-28.14%
REC EXP/INDEPENDENT LIVNG	$927	-	$1,000	$500	-50.00%
REC EXP/PREVENTIVE SVCS	$90,284	$67,711	$125,000	$412,000	229.60%
REC EXP/ADMIN EXPENSES	$5,403	$6,569	$10,000	$5,000	-50.00%
REC EXP/GLOVE HS GROUP	$29,535	$460	$30,000	-	-100.00%
REC EXP/FAMILY FOSTER CRE	$435,858	$339,112	$500,000	$400,000	-20.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REC EXP/INST OUT OF CNTY	$610,902	$243,850	$650,000	$400,000	-38.46%
REC EXP/TUITION	$170,610	$58,822	$200,000	$100,000	-50.00%
REC EXP/HANDICAPPED	$604,472	$566,986	$600,000	$600,000	0.00%
REC EXP/ADOPTIONS	$4,576,409	$5,307,292	$5,325,000	$5,370,100	0.85%
REC EXP/TRANSPORTATION	$11,175	$13,286	$20,000	$10,000	-50.00%
REC EXP/RESPITE CARE	$5,951	$6,166	$10,000	$6,500	-35.00%
REC EXP/EMERGENCY CARE	-	-	$1,000	$500	-50.00%
REC EXP/DFY INSTITUTIONS	$202,352	$227,800	$300,000	$300,000	0.00%
REC EXP/DETENTION	$151,641	$198,345	$310,730	$315,000	1.37%
REC EXP/CLOTHING	-	-	$500	$200	-60.00%
REC EXP/OTHER	$7,167	$9,099	$20,000	$10,000	-50.00%
REC EXP/THERAPUTIC FOS HM	$62,610	$38,836	$100,000	$50,000	-50.00%
REC EXP/OUT OF COUNTY PLACEMENTS/RAISE THE AGE	$83,694	$98,223	$100,000	$100,000	0.00%
REC EXP/DETENTION/RAISE THE AGE	$9,046	$28,554	$55,000	$65,000	18.18%
Total CONTRACTUAL	$11,092,582	$11,123,416	$13,291,335	$12,303,822	-7.43%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$227,466	$241,361	$248,146	$276,534	11.44%
STATE RETIREMENT	$355,440	$437,154	$508,025	$596,622	17.44%
HSP,MED,DENT,DRUGS,VISION	$1,056,160	$1,047,790	$1,196,131	$1,463,378	22.34%
Total EMPLOYEE BENEFITS	$1,639,065	$1,726,305	$1,952,302	$2,336,534	19.68%
Total DSS/CHILDREN & FAMILY SVC	$15,798,839	$16,127,830	$18,574,450	$18,352,220	-1.20%
DSS/ADULT PROTECTIVE SVCS					
PAYROLL					
PAYROLL/REGULAR	$368,126	$378,004	$409,911	$427,318	4.25%
PAYROLL/HOLIDAY	$19,260	$19,738	-	-	-
PAYROLL/OVERTIME	$3,460	$1,537	$5,000	$2,000	-60.00%
PAYROLL/COMP TIME	$1,405	$1,424	$2,000	$1,500	-25.00%
Total PAYROLL	$392,251	$400,703	$416,911	$430,818	3.34%
CONTRACTUAL					
TELEPHONE	$765	$627	$800	$630	-21.25%
SUPPLIES	-	$66	-	-	-
TRAVEL EMPLOYEE	$4,330	$4,565	$5,500	$4,600	-16.36%
POSTAGE	$5,460	$7,063	$6,500	$7,100	9.23%
CONTRACTS	$131,794	$109,621	$184,144	$184,144	0.00%
RECIPIENT EXPENDITURES	$6,711	$6,422	$2,500	$2,500	0.00%
TELEPHONE/CELLULAR	$2,280	$2,360	$2,400	$2,400	0.00%
Total CONTRACTUAL	$151,340	$130,724	$201,844	$201,374	-0.23%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$28,900	$29,577	$31,060	$32,096	3.34%
STATE RETIREMENT	$47,559	$55,503	$64,949	$74,190	14.23%
HSP,MED,DENT,DRUGS,VISION	$120,018	$104,779	$133,646	$140,709	5.28%
Total EMPLOYEE BENEFITS	$196,477	$189,859	$229,655	$246,995	7.55%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total DSS/ADULT PROTECTIVE SVCS	$740,068	$721,285	$848,410	$879,187	3.63%
DSS/CIS					
PAYROLL					
PAYROLL/REGULAR	$247,704	$258,261	$280,989	$293,262	4.37%
PAYROLL/HOLIDAY	$13,117	$13,528	-	-	-
PAYROLL/OVERTIME	$1,544	$1,199	$2,500	$1,500	-40.00%
PAYROLL/COMP TIME	$3,078	$2,082	$1,500	$2,500	66.67%
Total PAYROLL	$265,443	$275,071	$284,989	$297,262	4.31%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$19,708	$20,305	$21,232	$22,146	4.30%
STATE RETIREMENT	$32,001	$37,926	$44,431	$49,546	11.51%
HSP,MED,DENT,DRUGS,VISION	$72,011	$62,867	$80,188	$84,426	5.29%
Total EMPLOYEE BENEFITS	$123,720	$121,099	$145,851	$156,118	7.04%
Total DSS/CIS	$389,163	$396,170	$430,840	$453,380	5.23%
DSS/EARLY INT & PRE K					
PAYROLL					
PAYROLL/REGULAR	$210,521	$219,145	$257,087	$290,577	13.03%
PAYROLL/HOLIDAY	$10,552	$10,718	-	-	-
PAYROLL/OVERTIME	-	-	$200	-	-100.00%
PAYROLL/INSURANCE BUYBACK	$2,875	$1,000	$3,000	$1,500	-50.00%
PAYROLL/COMP TIME	$1,694	$1,665	$1,700	$1,700	0.00%
Total PAYROLL	$225,642	$232,527	$261,987	$293,777	12.13%
CONTRACTUAL					
TELEPHONE	$731	$681	$750	$700	-6.67%
SUPPLIES	$659	$333	$800	$500	-37.50%
TRAVEL EMPLOYEE	$4,419	$4,270	$4,600	$4,300	-6.52%
POSTAGE	$1,679	$1,682	$1,800	$1,800	0.00%
CONTRACTS	$15,018	$17,889	$22,996	$22,496	-2.17%
TELEPHONE/CELLULAR	$480	$480	$1,440	$1,440	0.00%
RECIPIENT TRANSPORTATION	$434,060	$498,794	$450,000	$510,000	13.33%
EARLY INTERVENTION	$301,918	$300,184	$305,000	$328,000	7.54%
PRE SCHOOL	$2,573,809	$2,652,669	$2,725,000	$2,775,000	1.83%
REC EXP/EARLY INTERVENTION ESCROW	$1,000	$750	$1,000	$1,000	0.00%
Total CONTRACTUAL	$3,333,773	$3,477,732	$3,513,386	$3,645,236	3.75%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$16,663	$16,567	$19,518	$21,886	12.13%
STATE RETIREMENT	$27,197	$32,239	$38,553	$47,690	23.70%
HSP,MED,DENT,DRUGS,VISION	$48,007	$41,912	$53,458	$84,426	57.93%
Total EMPLOYEE BENEFITS	$91,867	$90,718	$111,529	$154,002	38.08%
Total DSS/EARLY INT & PRE K	$3,651,283	$3,800,977	$3,886,902	$4,093,015	5.30%
DSS/STAFF DEVELOPMENT					
PAYROLL					
PAYROLL/REGULAR	$37,163	$40,076	$44,645	$74,213	66.23%
PAYROLL/HOLIDAY	$1,962	$2,101	-	-	-

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL/OVERTIME	-	-	$150	-	-100.00%
PAYROLL/COMP TIME	$221	$470	$200	$475	137.50%
Total PAYROLL	$39,345	$42,648	$44,995	$74,688	65.99%
CONTRACTUAL					
TELEPHONE	$259	$157	$275	$200	-27.27%
SUPPLIES	$294	$418	$800	$500	-37.50%
TRAVEL EMPLOYEE	$215	$964	$1,200	$1,000	-16.67%
POSTAGE	$149	$76	$300	$200	-33.33%
ADVERTISING	$3	$120	$2,000	$500	-75.00%
CONTRACTS	$16,023	$6,448	$21,350	$15,000	-29.74%
EDUCATION EMPLOYEE	$19,774	$29,547	$31,000	$31,000	0.00%
STATE CHARGEBACKS	$19,873	$9,423	$10,000	$10,000	0.00%
RECRUITMENT & RETENTION	-	-	$2,500	-	-100.00%
Total CONTRACTUAL	$56,589	$47,152	$69,425	$58,400	-15.88%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$2,811	$2,965	$3,352	$5,564	65.99%
STATE RETIREMENT	$4,801	$5,881	$6,860	$11,228	63.67%
HSP,MED,DENT,DRUGS,VISION	$24,004	$20,956	$26,729	$28,142	5.29%
Total EMPLOYEE BENEFITS	$31,615	$29,802	$36,941	$44,934	21.64%
Total DSS/STAFF DEVELOPMENT	$127,550	$119,602	$151,361	$178,022	17.61%
DSS/SUPPORT					
PAYROLL					
PAYROLL/REGULAR	$621,703	$632,144	$703,598	$632,355	-10.13%
PAYROLL/HOLIDAY	$32,695	$32,281	-	-	-
PAYROLL/OVERTIME	$268	$217	$350	$250	-28.57%
PAYROLL/INSURANCE BUYBACK	$4,500	$4,500	$3,000	$3,000	0.00%
PAYROLL/COMP TIME	-	$15	-	-	-
Total PAYROLL	$659,167	$669,157	$706,948	$635,605	-10.09%
CONTRACTUAL					
TELEPHONE	$4,136	$3,804	$4,150	$4,000	-3.61%
SUPPLIES	$1,453	$1,514	$2,500	$2,000	-20.00%
TRAVEL EMPLOYEE	$1,264	$2,514	$2,000	$2,550	27.50%
POSTAGE	$4,087	$2,924	$4,100	$3,500	-14.63%
CONTRACTS	$109,497	$144,372	$156,500	$145,000	-7.35%
MED,DRGS, HLTH RL - NON	$809	$5,057	$5,000	$5,100	2.00%
TELEPHONE/CELLULAR	$120	$120	$120	$120	0.00%
STATE CHARGEBACKS	$20,589	$23,112	$22,000	$21,000	-4.55%
NOTICE AND SERVICE	$5,596	$3,495	$6,000	$4,000	-33.33%
Total CONTRACTUAL	$147,551	$186,912	$202,370	$187,270	-7.46%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$48,452	$48,868	$52,668	$47,353	-10.09%
STATE RETIREMENT	$80,318	$92,694	$109,630	$98,856	-9.83%
HSP,MED,DENT,DRUGS,VISION	$240,036	$209,558	$294,021	$225,135	-23.43%
Total EMPLOYEE BENEFITS	$368,807	$351,120	$456,319	$371,344	-18.62%
Total DSS/SUPPORT	$1,175,524	$1,207,189	$1,365,637	$1,194,219	-12.55%

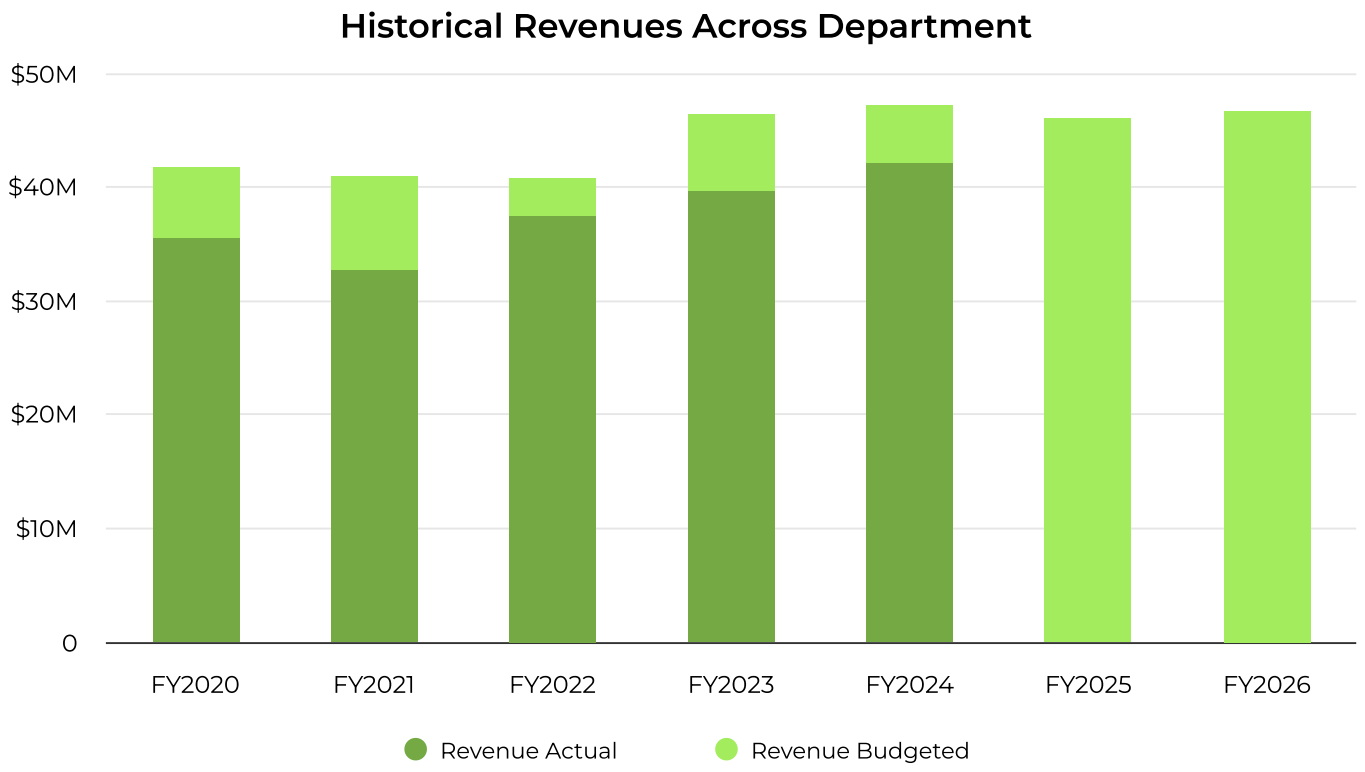
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DSS/SPECIAL INVESTIGATION					
PAYROLL					
PAYROLL/REGULAR	$210,859	$260,671	$283,653	$295,433	4.15%
PAYROLL/HOLIDAY	$9,421	$10,311	-	-	-
PAYROLL/OVERTIME	$634	$8	$500	$250	-50.00%
PAYROLL/INSURANCE BUYBACK	-$13	-	-	-	-
Total PAYROLL	$220,902	$270,989	$284,153	$295,683	4.06%
CONTRACTUAL					
TELEPHONE	$1,659	$1,609	$1,700	$1,700	0.00%
SUPPLIES	$586	$905	$1,000	$1,000	0.00%
TRAVEL EMPLOYEE	$2,827	$3,192	$3,500	$3,700	5.71%
POSTAGE	$2,794	$3,441	$3,500	$3,700	5.71%
CONTRACTS	$126,723	$139,711	$214,700	$151,500	-29.44%
TELEPHONE/CELLULAR	$800	$1,480	$2,400	$2,400	0.00%
STATE CHARGEBACKS	$61,961	$65,863	$30,000	$66,000	120.00%
NOTICE AND SERVICE	$19	$19	$75	$25	-66.67%
Total CONTRACTUAL	$197,369	$216,220	$256,875	$230,025	-10.45%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$16,301	$19,976	$21,169	$22,028	4.06%
STATE RETIREMENT	$27,241	$38,261	$44,615	$50,943	14.18%
HSP,MED,DENT,DRUGS,VISION	$72,011	$62,867	$80,188	$84,426	5.29%
Total EMPLOYEE BENEFITS	$115,553	$121,104	$145,972	$157,397	7.83%
Total DSS/SPECIAL INVESTIGATION	$533,824	$608,313	$687,000	$683,105	-0.57%
DSS/INFORMATION SERVICES					
PAYROLL					
PAYROLL/REGULAR	-$1,709	-	-	-	-
PAYROLL/HOLIDAY	$331	-	-	-	-
Total PAYROLL	-$1,378	-	-	-	-
CONTRACTUAL					
TELEPHONE	$381	-	-	-	-
SERVICES FROM COUNTY DPTS	$357,292	$494,476	$488,842	$699,767	43.15%
Total CONTRACTUAL	$357,672	$494,476	$488,842	$699,767	43.15%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	-$58	-	-	-	-
STATE RETIREMENT	-$221	-	-	-	-
Total EMPLOYEE BENEFITS	-$279	-	-	-	-
Total DSS/INFORMATION SERVICES	$356,015	$494,476	$488,842	$699,767	43.15%
DSS/ADMINISTRATIVE SVCS					
PAYROLL					
PAYROLL/REGULAR	$581,684	$670,655	$739,749	$883,404	19.42%
PAYROLL/HOLIDAY	$30,027	$32,700	-	-	-
PAYROLL/OVERTIME	-	$138	$250	$150	-40.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL/INSURANCE BUYBACK	$650	-	$1,500	$2,500	66.67%
PAYROLL/COMP TIME	$2,682	$2,409	$2,600	-	-100.00%
PAYROLL/STIPEND	-	$150	-	-	-
Total PAYROLL	$615,043	$706,051	$744,099	$886,054	19.08%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$40,364	$75,805	$95,853	$61,242	-36.11%
Total EQUIPMENT	$40,364	$75,805	$95,853	$61,242	-36.11%
CONTRACTUAL					
PRINTING	$7,749	$9,475	$10,000	$9,500	-5.00%
TELEPHONE	$5,279	$5,173	$5,200	$5,200	0.00%
SUPPLIES	$14,587	$9,342	$23,441	$24,157	3.05%
TRAVEL EMPLOYEE	$6,016	$7,452	$8,000	$7,500	-6.25%
REPAIRS & MAINTENANCE	$1,416	$6,995	$4,000	$7,000	75.00%
POSTAGE	$3,651	$3,526	$6,000	$5,400	-10.00%
INSURANCE, LIABILITY	$130,696	$127,511	$130,000	$143,000	10.00%
RENT/LEASE	$18,468	-$39,095	$56,400	$71,391	26.58%
MEMBERSHIP DUES	$5,444	$5,587	$5,800	$6,000	3.45%
REPAIRS ON LEASED VEHICLES & EQUIPMENT	-	-	$200	$200	0.00%
LEGAL & ACCOUNTING	$7,500	$7,500	$8,000	$7,500	-6.25%
CONTRACTS	-$148,840	$56,373	$117,770	$74,345	-36.87%
MED,DRGS, HLTH RL - NON	$315	-	-	-	-
SOFTWARE LICENSES	$2,006	$1,666	-	$1,960	-
RECORDS MANAGEMENT	$7,260	$7,040	$5,000	$7,100	42.00%
TELEPHONE/CELLULAR	$1,295	$1,694	$1,900	$1,700	-10.53%
MAINTENANCE/PRINT MGT SVCS	$2,139	$2,846	$2,600	$2,900	11.54%
IT SOFTWARE MAINTENANCE	$311,749	$222,639	$344,944	$380,970	10.44%
NETWORK	$20,581	$19,978	$20,500	$20,000	-2.44%
SECURITY	$240,681	$247,160	$253,250	$264,792	4.56%
EMPLOYEE RECOGNITION	$2,504	$3,269	$3,500	$3,500	0.00%
Total CONTRACTUAL	$640,496	$706,130	$1,006,505	$1,044,115	3.74%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$45,446	$51,824	$55,435	$66,011	19.08%
STATE RETIREMENT	$75,250	$98,198	$116,721	$135,174	15.81%
HSP,MED,DENT,DRUGS,VISION	$240,036	$251,470	$294,021	$365,845	24.43%
Total EMPLOYEE BENEFITS	$360,732	$401,492	$466,177	$567,030	21.63%
Total DSS/ADMINISTRATIVE SVCS	$1,656,635	$1,889,478	$2,312,634	$2,558,441	10.63%
OMH/ADMINISTRATION					
PAYROLL					
PAYROLL/REGULAR	$111,251	$155,599	$198,314	$199,729	0.71%
PAYROLL/HOLIDAY	$5,749	$6,086	-	-	-
PAYROLL/INSURANCE BUYBACK	$238	-	-	-	-
PAYROLL/COMP TIME	-	$4	-	-	-

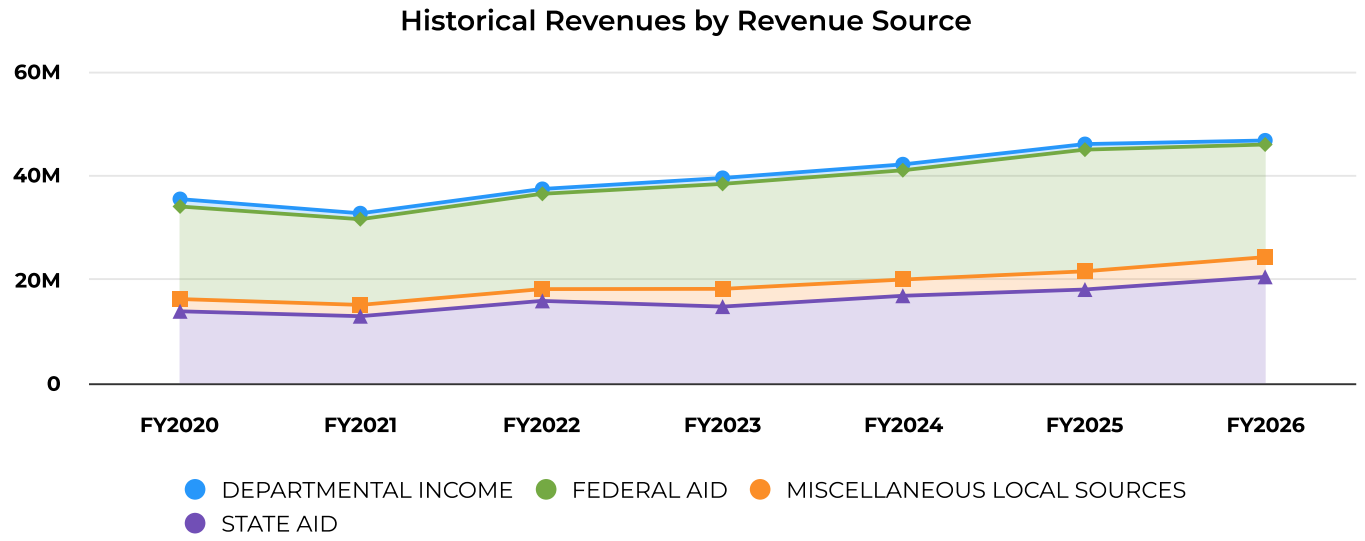
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total PAYROLL	$117,238	$161,688	$198,314	$199,729	0.71%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$2,647	-	-	-	-
Total EQUIPMENT	$2,647	-	-	-	-
CONTRACTUAL					
TELEPHONE	$878	$829	$900	$850	-5.56%
SUPPLIES	$62	$120	$245	$150	-38.78%
TRAVEL EMPLOYEE	$1,123	$2,742	$5,000	$2,800	-44.00%
MEMBERSHIP DUES	$3,503	$3,594	$4,000	$3,700	-7.50%
CONTRACTS	$66,310	-	-	-	-
AMBULANCE SERVICES	-	-	$1,000	-	-100.00%
RECIPIENT EXPENDITURES	$21,677	$2,445	-	-	-
TELEPHONE/CELLULAR	$420	$381	$600	$400	-33.33%
MENTAL HEALTH AWARENESS	$6,466	$3,592	$8,310	$8,531	2.66%
MH/OASAS CONTRACTS	$1,886,145	$1,892,608	$1,780,842	$1,886,958	5.96%
MH/OMH/CONTRACTS	$3,008,642	$3,432,090	$3,631,926	$3,877,173	6.75%
MH/OMRDD CONTRACTS	$245,656	$248,737	$248,737	$251,012	0.91%
CONTRACTS/OMH/JAIL PSYCH	$591,058	$947,809	$1,412,000	$642,209	-54.52%
REC EXP/RIV	$14,251	$17,560	$17,560	$18,027	2.66%
Total CONTRACTUAL	$5,846,191	$6,552,509	$7,111,120	$6,691,810	-5.90%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$8,721	$12,080	$14,774	$14,880	0.72%
STATE RETIREMENT	$14,271	$22,647	$24,838	$40,129	61.56%
HSP,MED,DENT,DRUGS,VISION	-	-	-	$28,142	-
Total EMPLOYEE BENEFITS	$22,992	$34,727	$39,612	$83,151	109.91%
Total OMH/ADMINISTRATION	$5,989,067	$6,748,924	$7,349,046	$6,974,690	-5.09%
CIS PREVENTIVE					
PAYROLL					
PAYROLL/REGULAR	$748,486	$781,834	$946,500	$861,657	-8.96%
PAYROLL/HOLIDAY	$38,941	$42,390	-	-	-
PAYROLL/OVERTIME	$21,281	$21,574	$25,000	$22,500	-10.00%
PAYROLL/INSURANCE BUYBACK	$4,375	$3,000	$4,500	$4,500	0.00%
PAYROLL/COMP TIME	$16,632	$16,406	$20,000	$16,500	-17.50%
Total PAYROLL	$829,715	$865,204	$996,000	$905,157	-9.12%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$7,639	$7,009	$12,675	$5,675	-55.23%
Total EQUIPMENT	$7,639	$7,009	$12,675	$5,675	-55.23%
CONTRACTUAL					
PRINTING	-	-	$250	-	-100.00%
TELEPHONE	$4,663	$4,280	$4,600	$4,300	-6.52%
SUPPLIES	$5,670	$7,346	$8,520	$7,800	-8.45%
TRAVEL EMPLOYEE	$15,061	$16,199	$15,000	$16,200	8.00%
REPAIRS & MAINTENANCE	$435	-	$500	-	-100.00%
POSTAGE	$204	$279	$400	$300	-25.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
GASOLINE, FUEL & OIL	$712	$717	$750	$750	0.00%
RENT/LEASE	$3,133	$5,245	$9,700	$5,300	-45.36%
REPAIRS ON LEASED VEHICLES & EQUIPMENT	-	-	$200	-	-100.00%
CONTRACTS	$218,641	$289,965	$369,902	$287,230	-22.35%
EDUCATION EMPLOYEE	-	-	$2,000	$1,000	-50.00%
SOFTWARE LICENSES	$533	$609	-	$610	-
RECORDS MANAGEMENT	$119	-	$250	-	-100.00%
RECIPIENT EXPENDITURES	-	-	$100	-	-100.00%
TELEPHONE/CELLULAR	$5,609	$5,230	$7,000	$5,250	-25.00%
MAINTENANCE/PRINT MGT SVCS	$218	$393	$250	$400	60.00%
IT SOFTWARE MAINTENANCE	$50,776	$40,779	$77,375	$113,702	46.95%
NETWORK	$1,712	$1,189	$1,800	$1,200	-33.33%
Total CONTRACTUAL	$307,486	$372,231	$498,597	$444,042	-10.94%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$61,364	$63,372	$74,202	$67,434	-9.12%
STATE RETIREMENT	$96,698	$114,575	$132,414	$147,603	11.47%
HSP,MED,DENT,DRUGS,VISION	$312,047	$293,381	$347,479	$281,419	-19.01%
Total EMPLOYEE BENEFITS	$470,109	$471,328	$554,095	$496,456	-10.40%
Total CIS PREVENTIVE	$1,614,948	$1,715,772	$2,061,367	$1,851,330	-10.19%
CHILDRENS INTEGRATED SVCS					
PAYROLL					
PAYROLL/REGULAR	$114,114	$117,668	$129,835	$179,082	37.93%
PAYROLL/HOLIDAY	$6,040	$6,240	-	-	-
PAYROLL/OVERTIME	-	$50	$200	$200	0.00%
PAYROLL/COMP TIME	$1,209	$2,034	$1,500	$2,500	66.67%
Total PAYROLL	$121,362	$125,993	$131,535	$181,782	38.20%
CONTRACTUAL					
TRAVEL EMPLOYEE	$621	$586	$650	$1,333	105.08%
CONTRACTS	$20,326	$25,238	$74,064	$28,939	-60.93%
RECIPIENT EXPENDITURES	$68	-	$11,000	$1,000	-90.91%
TELEPHONE/CELLULAR	-	-	-	$960	-
EDUCATION/EMPLOYEE	-	-	-	$500	-
Total CONTRACTUAL	$21,015	$25,824	$85,714	$32,732	-61.81%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$8,994	$9,298	$9,799	$13,543	38.21%
STATE RETIREMENT	$14,742	$17,272	$20,185	$22,786	12.89%
HSP,MED,DENT,DRUGS,VISION	$48,007	$41,912	$53,458	$56,284	5.29%
Total EMPLOYEE BENEFITS	$71,744	$68,482	$83,442	$92,613	10.99%
Total CHILDRENS INTEGRATED SVCS	$214,122	$220,299	$300,691	$307,127	2.14%
Total Expenditures	**$75,161,060**	**$81,558,051**	**$88,847,785**	**$86,238,193**	**-2.94%**

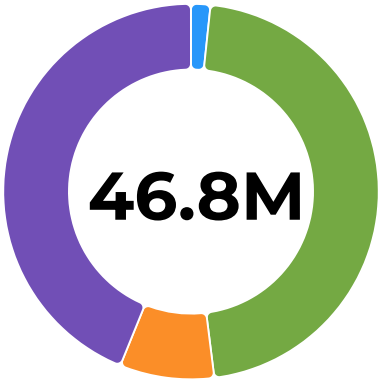
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME	**$781,198**	1.67%
FEDERAL AID	**$21,669,573**	46.35%
MISCELLANEOUS LOCAL SOURCES	**$3,802,311**	8.13%
STATE AID	**$20,498,882**	43.85%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$1,138,805	$1,134,478	$1,073,000	$781,198	-27.19%
MISCELLANEOUS LOCAL SOURCES	$3,411,315	$3,127,994	$3,502,559	$3,802,311	8.56%
STATE AID	$14,765,175	$16,854,407	$18,054,085	$20,498,882	13.54%
FEDERAL AID	$20,213,563	$21,039,974	$23,425,095	$21,669,573	-7.49%
Total Revenues	**$39,528,859**	**$42,156,854**	**$46,054,739**	**$46,751,964**	**1.51%**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
OMH/ADMINISTRATION					
MISCELLANEOUS LOCAL SOURCES					
OPIOID SETTLEMENT FUNDS	$706,674	$640,909	$521,000	$568,492	9.12%
Total MISCELLANEOUS LOCAL SOURCES	$706,674	$640,909	$521,000	$568,492	9.12%
STATE AID					
SA STATE REINVESTMENT	$3,148,595	$2,892,622	$3,590,695	$3,764,491	4.84%
SA MH OMRDD	$56,963	$120,355	$117,331	$120,665	2.84%
SA MH OASAS	$1,268,777	$1,259,576	$1,267,718	$1,326,725	4.65%
Total STATE AID	$4,474,335	$4,272,552	$4,975,744	$5,211,881	4.75%
FEDERAL AID					
FA MENTAL HEALTH/FSS	$47,941	$79,891	$188,400	$149,200	-20.81%
Total FEDERAL AID	$47,941	$79,891	$188,400	$149,200	-20.81%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total OMH/ADMINISTRATION	$5,228,950	$4,993,352	$5,685,144	$5,929,573	4.30%
CIS PREVENTIVE					
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$1,619,083	$1,725,617	$1,983,952	$1,860,252	-6.24%
Total MISCELLANEOUS LOCAL SOURCES	$1,619,083	$1,725,617	$1,983,952	$1,860,252	-6.24%
Total CIS PREVENTIVE	$1,619,083	$1,725,617	$1,983,952	$1,860,252	-6.24%
CHILDRENS INTEGRATED SVCS					
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$213,349	$282,259	$273,919	$292,451	6.77%
Total MISCELLANEOUS LOCAL SOURCES	$213,349	$282,259	$273,919	$292,451	6.77%
Total CHILDRENS INTEGRATED SVCS	$213,349	$282,259	$273,919	$292,451	6.77%
***DSS/REVENUES**					
DEPARTMENTAL INCOME					
OTHER GEN. DEPT INCOME	$108,792	$91,391	$82,000	$91,390	11.45%
REPAY'T MEDICAL ASSIST	$102,843	$71,276	$85,000	$143,507	68.83%
REPAYMENT FAMILY ASST	$377,095	$382,904	$400,000	$220,211	-44.95%
REPAYMENT ADC/FOSTER CARE	$37,441	$24,401	$50,000	$12,431	-75.14%
MEDICAL INCENTIVE EARNING	$51,132	$49,967	$50,000	$27,943	-44.11%
REPAYMENTS OF CHILD CARE	$33,441	$11,444	$25,000	-	-100.00%
REPAYMENTS SAFETY NET	$393,696	$471,967	$350,000	$271,722	-22.37%
REPAYMENT FOR BURIALS	$26,006	$16,105	$25,000	$10,788	-56.85%
REPAYMENTS OF DAYCARE	$8,359	$15,023	$6,000	$3,206	-46.57%
Total DEPARTMENTAL INCOME	$1,138,805	$1,134,478	$1,073,000	$781,198	-27.19%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	-	-	$1,000	-	-100.00%
OTHER LOCAL GOVERNMENTS	$872,209	$479,209	$722,688	$1,081,116	49.60%
Total MISCELLANEOUS LOCAL SOURCES	$872,209	$479,209	$723,688	$1,081,116	49.39%
STATE AID					
SA STATE AID - OTHER	$250,779	$294,920	$275,000	$294,920	7.24%
SA STATE GRANTS	$815,466	$777,009	$979,225	$1,210,688	23.64%
SA SOCIAL SERVICES ADMIN	$1,367,244	$1,439,190	$1,799,322	$2,088,155	16.05%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
SA MEDICAL ASSISTANCE	-$23,229	-$103,269	-$50,663	-$98,314	94.05%
SA EARLY INTERVENTION	$185,667	$181,803	$198,450	$198,449	0.00%
SA PRE-SCHOOL	$1,287,857	$1,565,103	$1,475,490	$1,417,495	-3.93%
SA AID TO DEPEND. CHILD.	$6,106	$1,429	$653	$1,183	81.16%
SA FOOD STAMP ADMIN.	$8,361	$3,267	-	-	-
SA FOSTER CARE/ADOPTION	$1,528,938	$1,658,381	$1,798,828	$1,841,692	2.38%
SA DETENTION	$72,950	$81,987	$125,000	$118,365	-5.31%
SA SAFETY NET	$1,855,638	$1,633,054	$2,371,948	$1,175,261	-50.45%
SA DAY CARE	$609,861	$1,737,769	$650,000	$2,982,999	358.92%
SA FAMILY CHILD BLK GRANT	$1,273,838	$1,210,146	$1,205,088	$1,149,639	-4.60%
SA TITLE XX RECIPIENTS	$1,051,365	$2,101,066	$2,250,000	$2,906,469	29.18%
Total STATE AID	$10,290,841	$12,581,855	$13,078,341	$15,287,001	16.89%
FEDERAL AID					
FA FEDERAL GRANTS	$894,095	$789,020	$1,417,604	$969,986	-31.58%
FA MEDICAL ASSISTANCE	$23,498	$29,260	-$27,502	$10,249	-137.27%
FA TEMPORARY ASSISTANCE	$3,530,039	$3,878,634	$4,097,930	$3,506,158	-14.44%
FA SOCIAL SERVICES ADM	$2,682,827	$3,069,990	$2,964,006	$3,865,388	30.41%
FA FOOD STAMP PROGRAM ADM	$1,720,107	$1,784,073	$2,028,634	$1,912,444	-5.73%
FA FLEXIBLE FUND FAM SVCS	$3,708,636	$3,153,408	$3,642,283	$3,615,161	-0.74%
FA CHILD CARE	$2,582,621	$2,726,415	$2,773,218	$2,555,133	-7.86%
FA HOME ENERGY ASSISTANCE	$367,773	$326,882	$352,019	$397,279	12.86%
FA ALL DAY CARE	$3,168,002	$3,582,983	$4,378,121	$3,232,729	-26.16%
FA TITLE XX SERVICES	$1,488,024	$1,619,419	$1,610,382	$1,455,846	-9.60%
Total FEDERAL AID	$20,165,622	$20,960,084	$23,236,695	$21,520,373	-7.39%
Total *DSS/REVENUES	$32,467,477	$35,155,625	$38,111,724	$38,669,688	1.46%
Total Revenues	**$39,528,859**	**$42,156,854**	**$46,054,739**	**$46,751,964**	**1.51%**

Information Technology

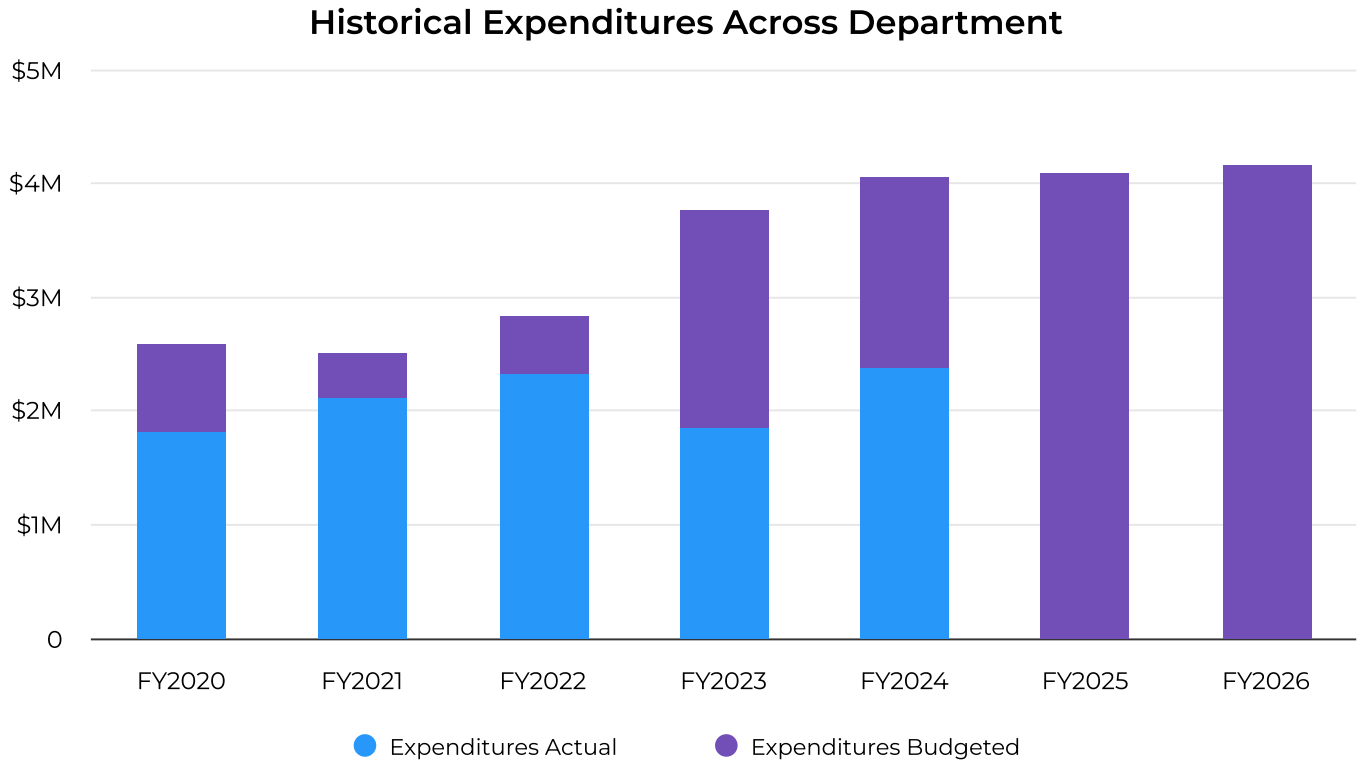
Department Information



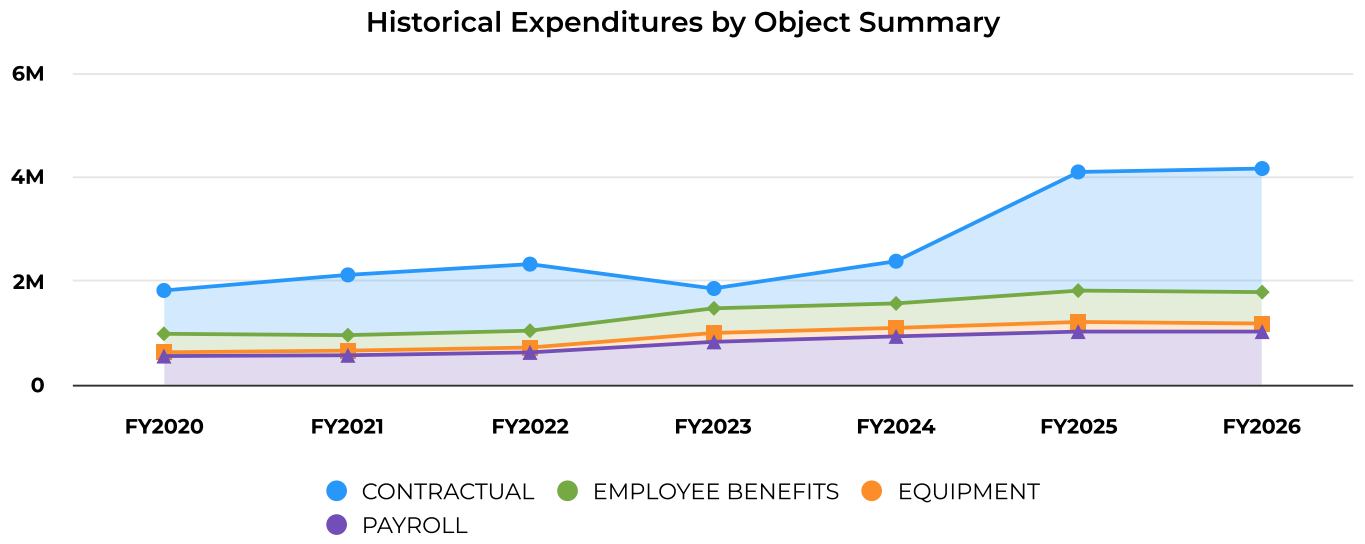
Aaron Dowd
Director

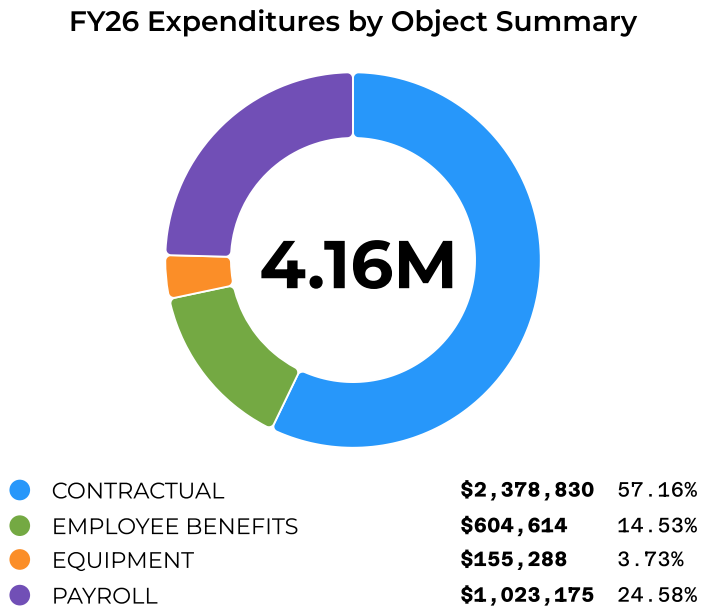
The Information Technology Department provides technical infrastructure and support for Chemung County's operations. It maintains the County's networks, servers, and cybersecurity systems to ensure reliable and secure services. The department assists agencies with hardware, software, and specialized application needs. Information Technology also leads modernization projects that improve efficiency, data access, and service delivery. Through planning and innovation, the department strengthens the County's ability to serve the public in a digital environment.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$825,427	$931,051	$1,023,377	$1,023,175	-0.02%
EQUIPMENT	$170,757	$163,085	$185,277	$155,288	-16.19%
CONTRACTUAL	$381,665	$812,429	$2,284,030	$2,378,830	4.15%
EMPLOYEE BENEFITS	$474,343	$471,192	$603,794	$604,614	0.14%
Total Expenditures	**$1,852,192**	**$2,377,757**	**$4,096,478**	**$4,161,907**	**1.60%**

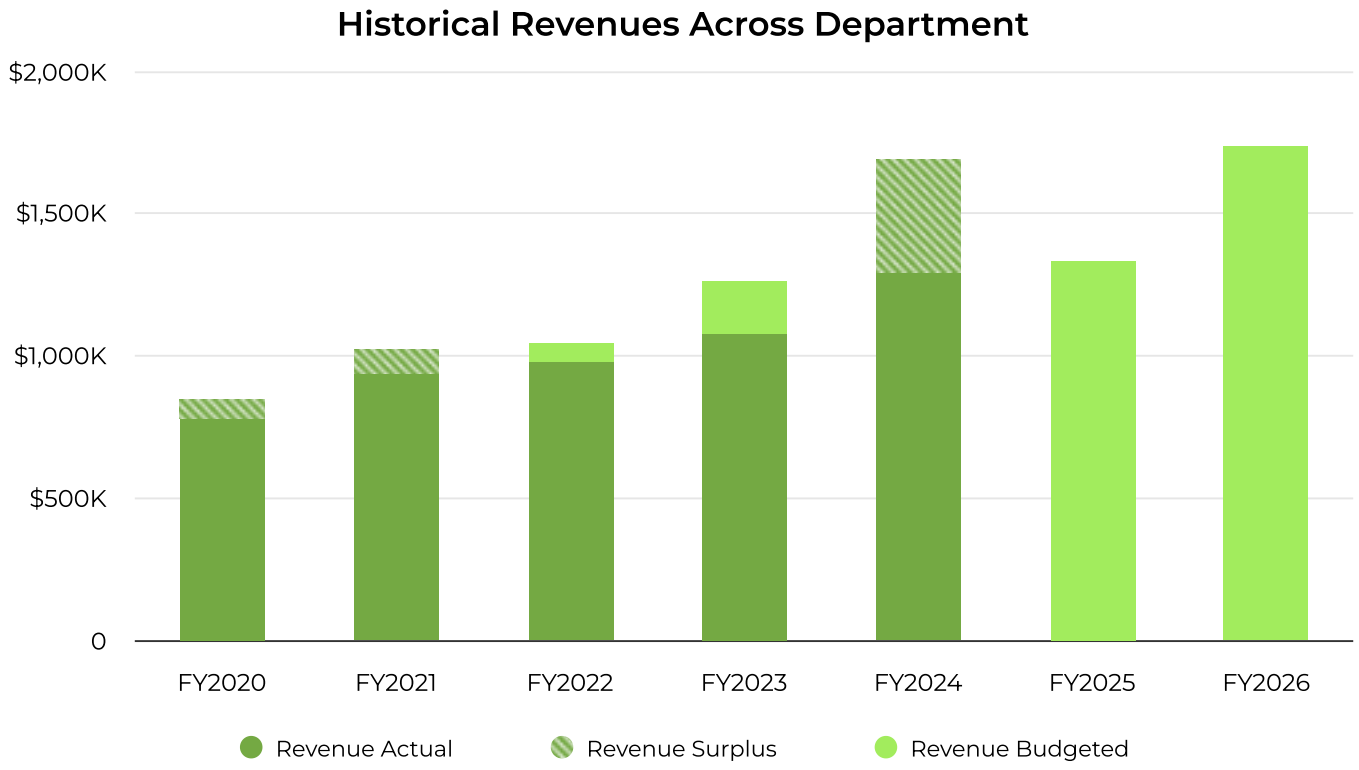
Expenditures by Sub Department

Expenditures by Sub Department

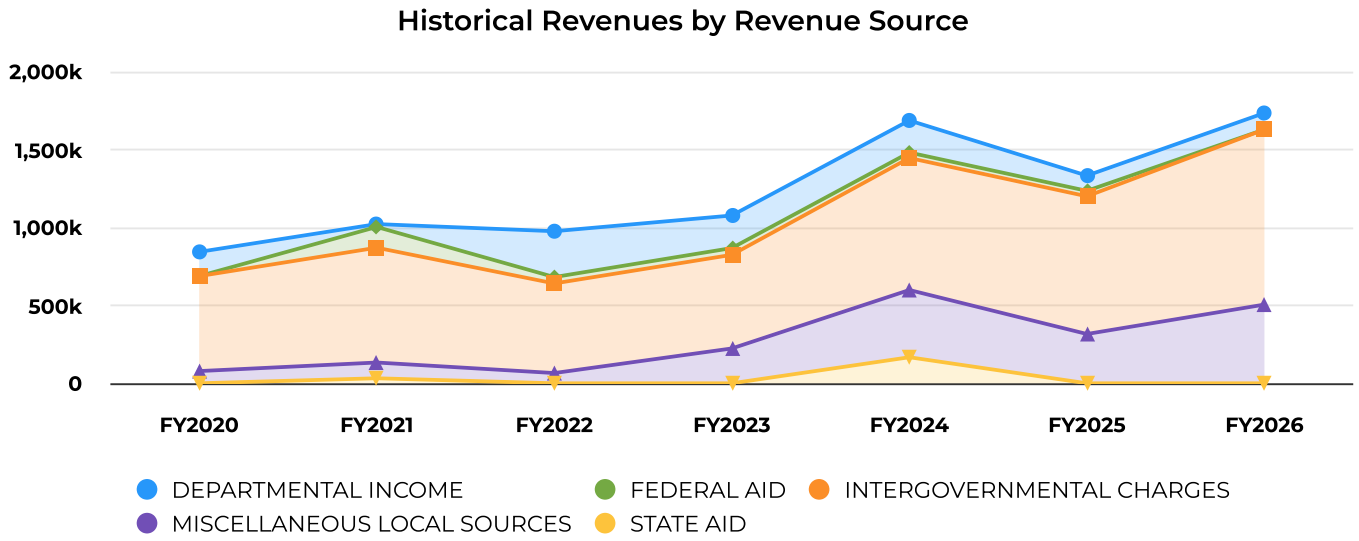
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
INFORMATION TECHNOLOGY					
PAYROLL					
PAYROLL/REGULAR	$661,397	$768,259	$916,504	$926,254	1.06%
PAYROLL/HOLIDAY	$34,718	$39,262	-	-	-
PAYROLL/OVERTIME	$84	$400	$2,500	$1,200	-52.00%
PAYROLL/INSURANCE BUYBACK	$625	-	-	-	-
PAYROLL/COMP TIME	$613	$2,687	-	-	-
PAYROLL/SUMMER/SEASONAL HELP	-	-	$10,000	-	-100.00%
Total PAYROLL	$697,437	$810,608	$929,004	$927,454	-0.17%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$93,336	$122,850	$134,514	$87,088	-35.26%
Total EQUIPMENT	$93,336	$122,850	$134,514	$87,088	-35.26%
CONTRACTUAL					
TELEPHONE	$3,258	$4,293	$3,000	$3,000	0.00%
SUPPLIES	$1,242	$1,248	$2,000	$2,000	0.00%
TRAVEL EMPLOYEE	$3,337	$3,204	$3,400	$3,800	11.76%
REPAIRS & MAINTENANCE	-	$5,994	$6,500	-	-100.00%
POSTAGE	$97	$172	$100	$100	0.00%
BOOKS, MAGAZINES, PUBLIC	-	-	$100	$100	0.00%
INSURANCE, LIABILITY	$34,961	$119,868	$120,000	$150,000	25.00%
MEMBERSHIP DUES	$50	$50	$50	$50	0.00%
ADVERTISING	-	$127	-	-	-
INTERNET & TELEVISION	$10,236	$11,040	$11,300	$11,300	0.00%
CONTRACTS	-$640,746	-$308,938	$1,005,600	$1,005,600	0.00%
EDUCATION EMPLOYEE	$16,954	$17,600	$21,500	$23,000	6.98%
SOFTWARE LICENSES	$7,684	-$2,856	$5,000	$5,000	0.00%
COMPUTER SUPPLIES	$19,213	$3,097	$5,500	$4,000	-27.27%
SERVICES/OUTSIDE CONSULT	$21,178	-	$25,000	-	-100.00%
TELEPHONE/CELLULAR	$4,255	$4,425	$4,620	$5,040	9.09%
MAINTENANCE/PRINT MGT SVCS	$52	$23	$400	$400	0.00%
IT HARDWARE MAINTENANCE	$109,749	$98,558	$99,900	$92,100	-7.81%
IT SOFTWARE MAINTENANCE	$718,356	$758,245	$824,000	$955,940	16.01%
MEDICAL/PHYSICALS	$274	-	$500	$500	0.00%
NETWORK	$2,046	$2,251	$2,100	$2,100	0.00%
Total CONTRACTUAL	$312,196	$718,400	$2,140,570	$2,264,030	5.77%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$51,845	$59,944	$69,211	$69,095	-0.17%
STATE RETIREMENT	$85,446	$113,026	$131,706	$148,362	12.65%
HSP,MED,DENT,DRUGS,VISION	$264,040	$230,514	$320,750	$365,845	14.06%
Total EMPLOYEE BENEFITS	$401,331	$403,484	$521,667	$583,302	11.82%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total INFORMATION TECHNOLOGY	$1,504,300	$2,055,342	$3,725,755	$3,861,874	3.65%
IT/PC MAINTENANCE POOL					
PAYROLL					
PAYROLL/REGULAR	$120,898	$114,213	$93,873	$95,221	1.44%
PAYROLL/HOLIDAY	$6,122	$5,926	-	-	-
PAYROLL/OVERTIME	$890	$31	$500	$500	0.00%
PAYROLL/COMP TIME	$80	$273	-	-	-
Total PAYROLL	$127,990	$120,443	$94,373	$95,721	1.43%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$77,421	$40,235	$50,763	$68,200	34.35%
Total EQUIPMENT	$77,421	$40,235	$50,763	$68,200	34.35%
CONTRACTUAL					
TRAVEL EMPLOYEE	$67	$956	$1,000	$1,000	0.00%
COMPUTER SUPPLIES	$4,025	$5,953	$6,000	$7,000	16.67%
TELEPHONE/CELLULAR	-	-	$960	-	-100.00%
IT HARDWARE MAINTENANCE	-	$1,000	$1,500	-	-100.00%
Total CONTRACTUAL	$4,092	$7,909	$9,460	$8,000	-15.43%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$9,386	$8,887	$7,031	$7,131	1.42%
STATE RETIREMENT	$15,619	$16,910	$21,638	$14,181	-34.46%
HSP,MED,DENT,DRUGS,VISION	$48,007	$41,912	$53,458	-	-100.00%
Total EMPLOYEE BENEFITS	$73,012	$67,709	$82,127	$21,312	-74.05%
Total IT/PC MAINTENANCE POOL	$282,515	$236,295	$236,723	$193,233	-18.37%
IT/GIS OFFICE					
CONTRACTUAL					
CONTRACTS	$35,000	$36,000	$86,000	$58,500	-31.98%
SOFTWARE LICENSES	-	$12,041	$13,000	$13,300	2.31%
SERVICES/OUTSIDE CONSULT	$18,630	$38,080	$35,000	$35,000	0.00%
IT SOFTWARE MAINTENANCE	$11,747	-	-	-	-
Total CONTRACTUAL	$65,377	$86,121	$134,000	$106,800	-20.30%
Total IT/GIS OFFICE	$65,377	$86,121	$134,000	$106,800	-20.30%
Total Expenditures	**$1,852,192**	**$2,377,757**	**$4,096,478**	**$4,161,907**	**1.60%**

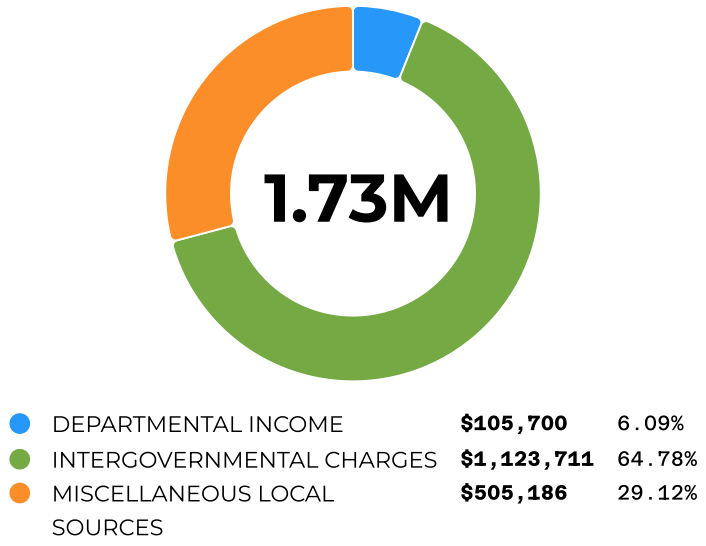
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$208,978	$205,939	$97,700	$105,700	8.19%
MISCELLANEOUS LOCAL SOURCES	$223,537	$431,634	$316,268	$505,186	59.73%
INTERGOVERNMENTAL CHARGES	$600,829	$847,121	$883,741	$1,123,711	27.15%
STATE AID	-	$167,088	-	-	-
FEDERAL AID	$43,531	$35,000	$35,000	-	-100.00%
Total Revenues	**$1,076,876**	**$1,686,781**	**$1,332,709**	**$1,734,597**	**30.16%**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
INFORMATION TECHNOLOGY					
DEPARTMENTAL INCOME					
OTHER GEN. DEPT INCOME	$191,478	$187,439	$97,700	$105,700	8.19%
CONTRIBUTION FROM CITY	$17,500	$18,500	-	-	-
Total DEPARTMENTAL INCOME	$208,978	$205,939	$97,700	$105,700	8.19%
MISCELLANEOUS LOCAL SOURCES					
OTHER LOCAL GOVERNMENTS	$924	$924	$2,268	$2,172	-4.23%
SHARED SERVICES REVENUE	$205,020	$416,210	$249,000	$465,514	86.95%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REFUND OF PRIOR YEARS EXP	$1,093	-	-	-	-
Total MISCELLANEOUS LOCAL SOURCES	$207,037	$417,134	$251,268	$467,686	86.13%
INTERGOVERNMENTAL CHARGES					
DATA PROCESSING CHARGES	$600,929	$847,121	$835,341	$1,074,111	28.58%
Total INTERGOVERNMENTAL CHARGES	$600,929	$847,121	$835,341	$1,074,111	28.58%
STATE AID					
SA STATE GRANTS	-	$167,088	-	-	-
Total STATE AID	-	$167,088	-	-	-
FEDERAL AID					
FA HOMELAND SECURITY GRNT	$43,531	$35,000	$35,000	-	-100.00%
Total FEDERAL AID	$43,531	$35,000	$35,000	-	-100.00%
Total INFORMATION TECHNOLOGY	$1,060,476	$1,672,281	$1,219,309	$1,647,497	35.12%
IT/PC MAINTENANCE POOL					
INTERGOVERNMENTAL CHARGES					
DATA PROCESSING CHARGES	-$100	-	$48,400	$49,600	2.48%
Total INTERGOVERNMENTAL CHARGES	-$100	-	$48,400	$49,600	2.48%
Total IT/PC MAINTENANCE POOL	-$100	-	$48,400	$49,600	2.48%
IT/GIS OFFICE					
MISCELLANEOUS LOCAL SOURCES					
OTHER LOCAL GOVERNMENTS	$16,500	$14,500	$65,000	$37,500	-42.31%
Total MISCELLANEOUS LOCAL SOURCES	$16,500	$14,500	$65,000	$37,500	-42.31%
Total IT/GIS OFFICE	$16,500	$14,500	$65,000	$37,500	-42.31%
Total Revenues	**$1,076,876**	**$1,686,781**	**$1,332,709**	**$1,734,597**	**30.16%**

Law Department

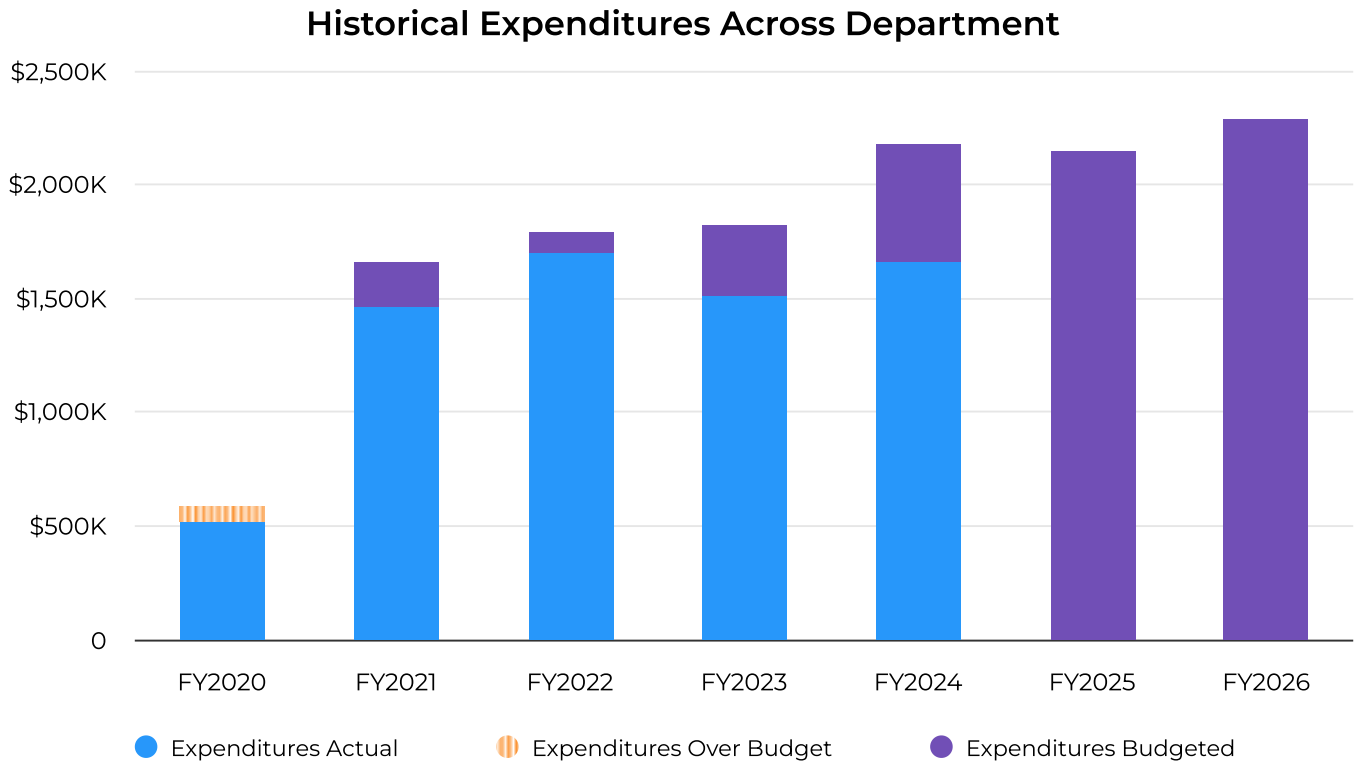
Department Information



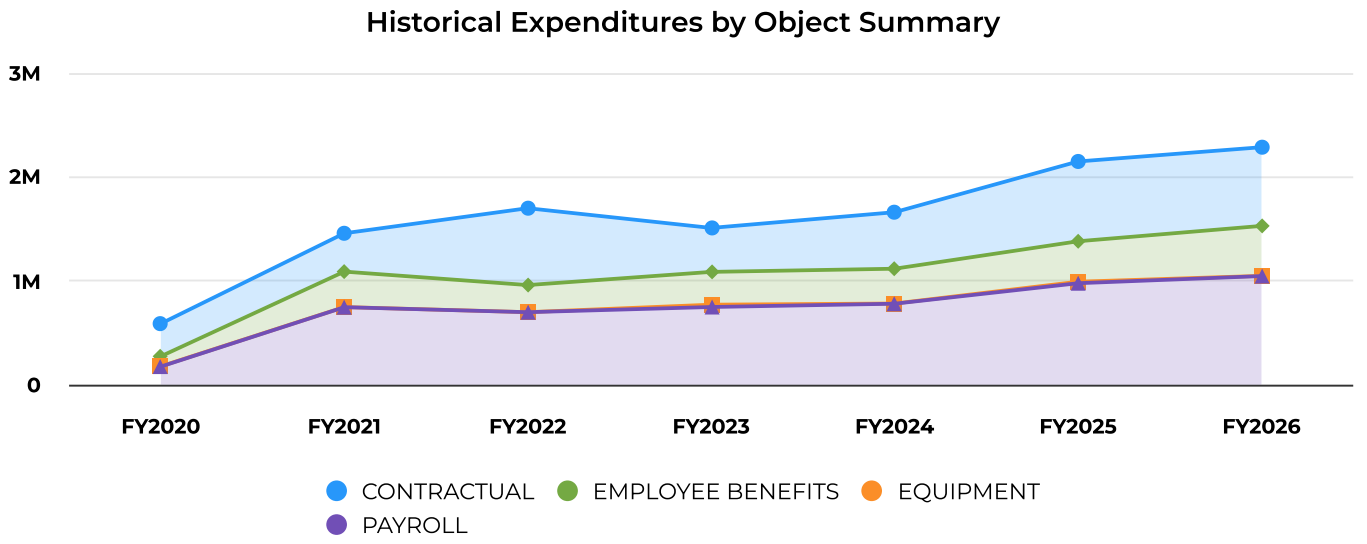
Hyder Hussain
County Attorney

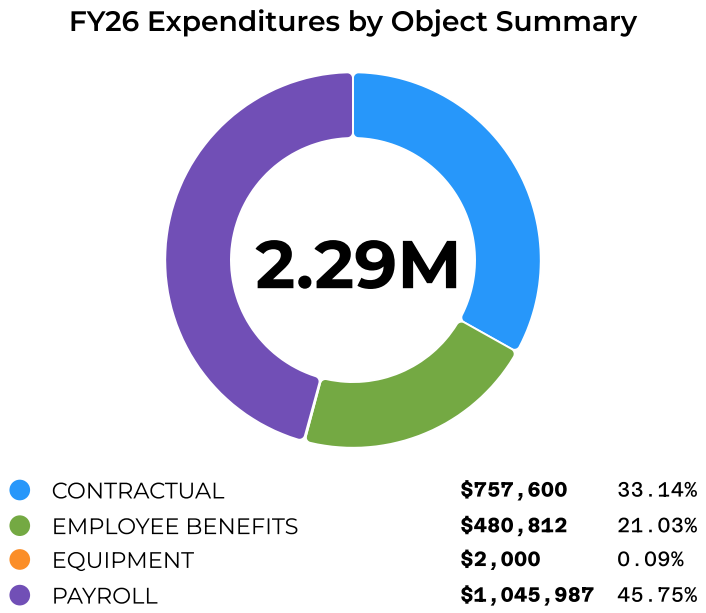
The Chemung County Attorney's Office serves as the chief legal advisor and representative for the County government, providing counsel to the County Executive, Legislature, departments, boards, and agencies. It prepares and reviews contracts, local laws, resolutions, and legal instruments, ensuring that County actions comply with federal, state, and local law. The office prosecutes and defends civil actions and administrative proceedings brought by or against the County, safeguarding legal interests and minimizing risk. It also supervises legal affairs related to records law, including FOIL, document retention, and may act in juvenile delinquency (JD) and Person-in-Need-of-Supervision (PINS) proceedings when required by law or court order. By combining proactive legal oversight, litigation service, and advisory roles, the County Attorney enables informed decision-making and supports lawful, effective government operations.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

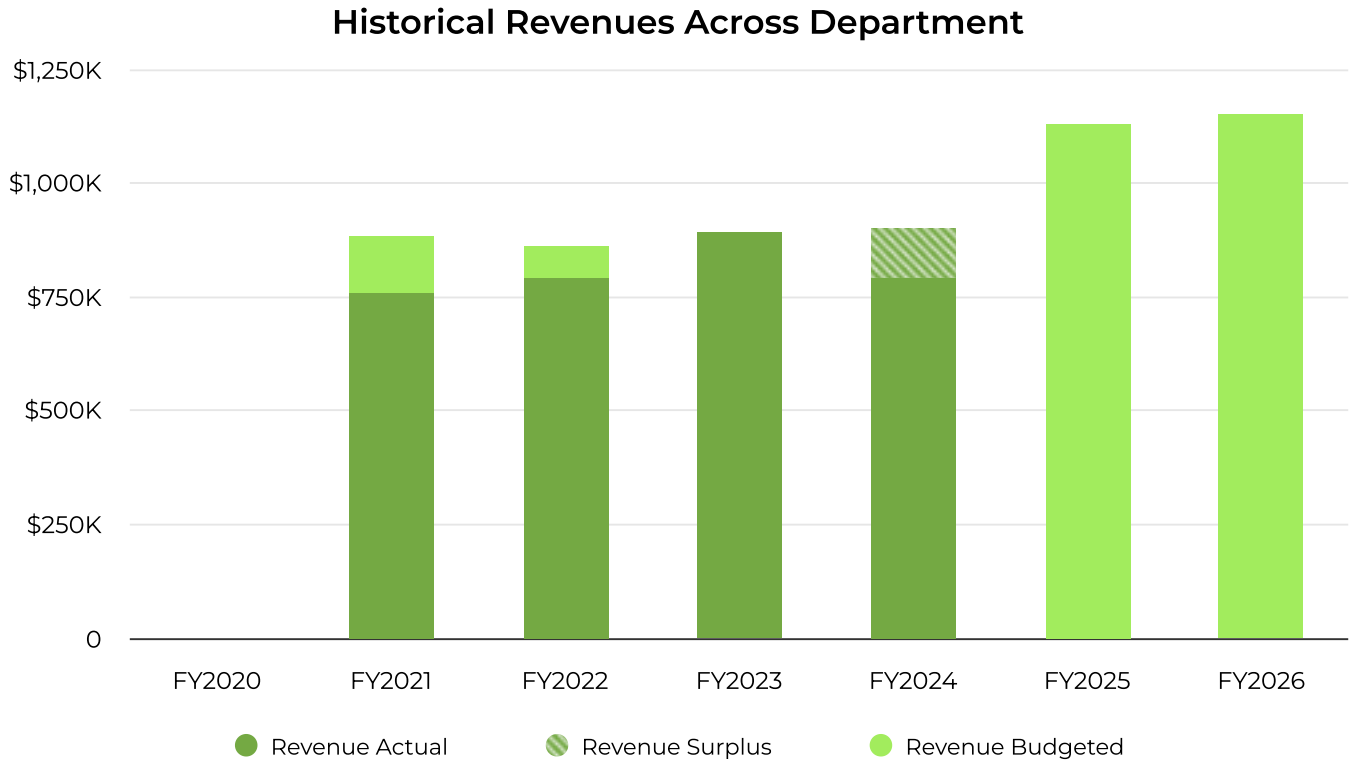
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$748,078	$779,843	$977,088	$1,045,987	7.05%
EQUIPMENT	$22,464	$1,989	$14,400	$2,000	-86.11%
CONTRACTUAL	$423,199	$544,020	$768,260	$757,600	-1.39%
EMPLOYEE BENEFITS	$315,630	$334,859	$389,410	$480,812	23.47%
Total Expenditures	**$1,509,371**	**$1,660,711**	**$2,149,158**	**$2,286,399**	**6.39%**

Expenditures by Department

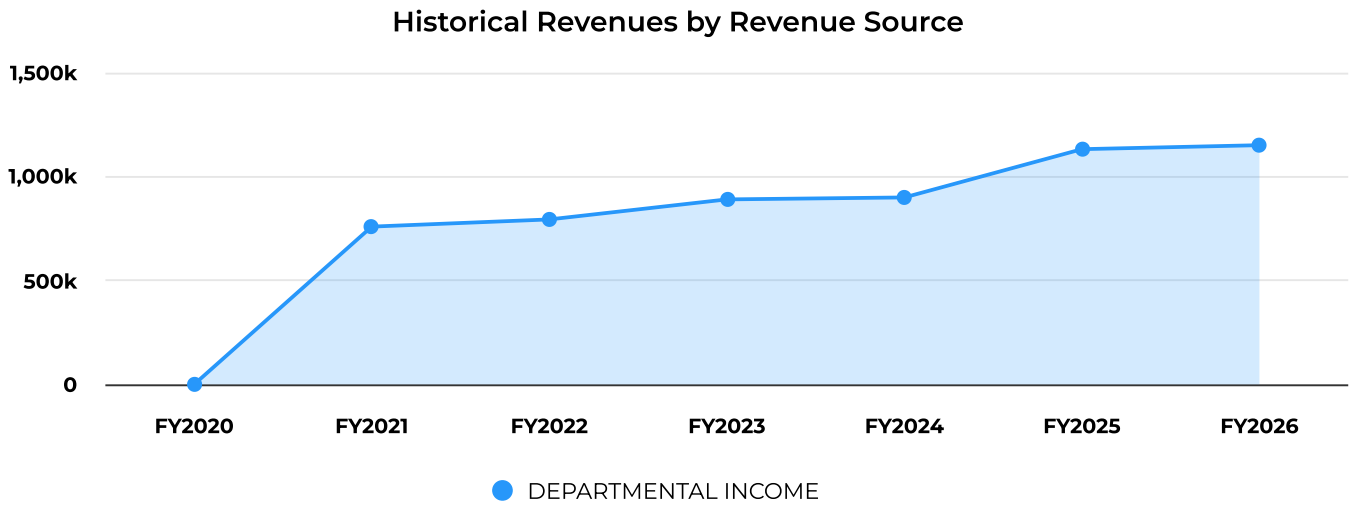
Expenditures by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
LAW	$1,125,122	$1,141,347	$1,649,158	$1,786,399	8.32%
PAYROLL					
PAYROLL/REGULAR	$709,296	$739,687	$977,088	$1,045,987	7.05%
PAYROLL/HOLIDAY	$35,407	$36,886	-	-	-
PAYROLL/INSURANCE BUYBACK	$3,375	$3,250	-	-	-
PAYROLL/COMP TIME	-	$19	-	-	-
Total PAYROLL	$748,078	$779,843	$977,088	$1,045,987	7.05%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$22,464	$1,989	$14,400	$2,000	-86.11%
Total EQUIPMENT	$22,464	$1,989	$14,400	$2,000	-86.11%
CONTRACTUAL					
PRINTING	-	-	$800	$800	0.00%
TELEPHONE	$2,331	$1,881	$3,000	$3,000	0.00%
SUPPLIES	$4,089	$8,881	$8,000	$6,000	-25.00%
TRAVEL EMPLOYEE	$2,023	$3,186	$7,500	$6,000	-20.00%
REPAIRS & MAINTENANCE	-	$21	-	-	-
POSTAGE	$2,074	$1,659	$2,760	$2,760	0.00%
BOOKS, MAGAZINES, PUBLIC	$19,278	$23,599	$25,000	$25,000	0.00%
RENT/LEASE	$3,658	$1,801	$2,180	$2,180	0.00%
MEMBERSHIP DUES	$695	$2,940	$3,000	$3,000	0.00%
LEGAL & ACCOUNTING	-	-	$100,000	$100,000	0.00%
CONTRACTS	-$9,073	-$44,826	$55,000	$48,000	-12.73%
EDUCATION EMPLOYEE	$1,029	$4,400	$7,500	$7,500	0.00%
MED,DRGS, HLTH RL - NON	$137	$137	-	-	-
SOFTWARE LICENSES	$9,202	$12,240	$24,100	$23,940	-0.66%
RECORDS MANAGEMENT	$140	$140	$500	$500	0.00%
GRIEVANCE EXPENSES	-	$5,000	$25,000	$25,000	0.00%
TELEPHONE/CELLULAR	$1,367	$1,645	$1,920	$1,920	0.00%
IT HARDWARE MAINTENANCE	$1,300	$1,200	$1,200	$1,200	0.00%
NETWORK	$700	$753	$800	$800	0.00%
Total CONTRACTUAL	$38,950	$24,657	$268,260	$257,600	-3.97%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$55,970	$58,220	$72,793	$77,926	7.05%
STATE RETIREMENT	$91,635	$108,992	$129,513	$149,609	15.52%
HSP,MED,DENT,DRUGS,VISION	$168,025	$167,646	$187,104	$253,277	35.37%
Total EMPLOYEE BENEFITS	$315,630	$334,859	$389,410	$480,812	23.47%
INSURANCE/CLAIMS SETTLE	$384,249	$519,364	$500,000	$500,000	0.00%
CONTRACTUAL					
INSURANCE, LIABILITY	$175,501	$233,167	$250,000	$250,000	0.00%
LEGAL & ACCOUNTING	$208,748	$286,197	$250,000	$250,000	0.00%
Total CONTRACTUAL	$384,249	$519,364	$500,000	$500,000	0.00%
Total Expenditures	**$1,509,371**	**$1,660,711**	**$2,149,158**	**$2,286,399**	**6.39%**

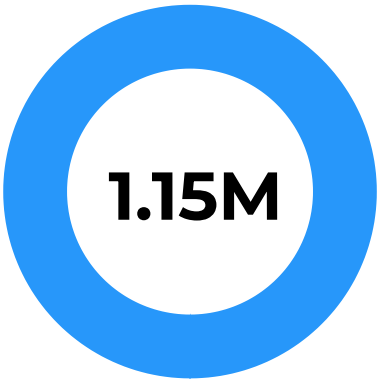
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME **$1,151,242** 100.00%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$890,255	$899,676	$1,132,000	$1,151,242	1.70%
Total Revenues	**$890,255**	**$899,676**	**$1,132,000**	**$1,151,242**	**1.70%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
LAW	$890,255	$899,676	$1,132,000	$1,151,242	1.70%
DEPARTMENTAL INCOME					
OTHER GEN. DEPT INCOME	$890,255	$899,676	$1,132,000	$1,151,242	1.70%
Total DEPARTMENTAL INCOME	$890,255	$899,676	$1,132,000	$1,151,242	1.70%
Total Revenues	**$890,255**	**$899,676**	**$1,132,000**	**$1,151,242**	**1.70%**

County Legislature

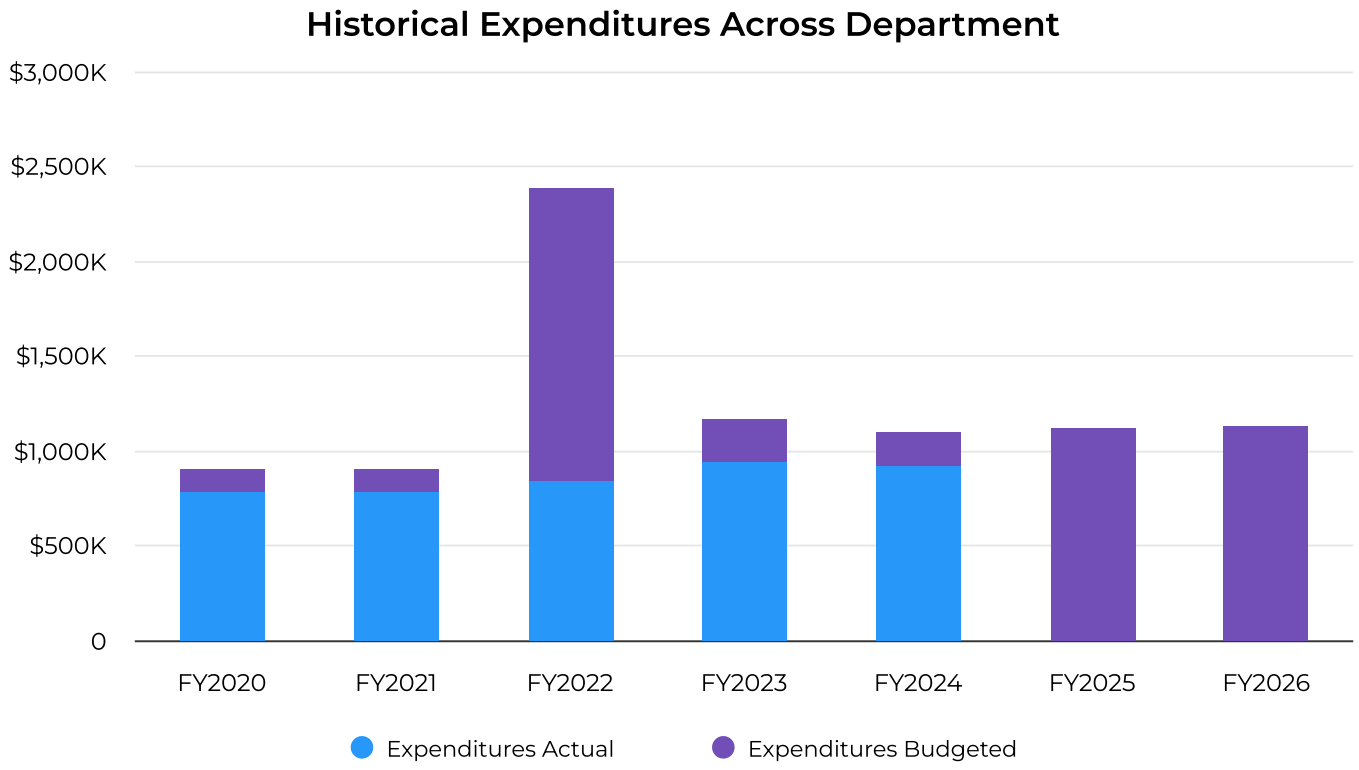
Department Information



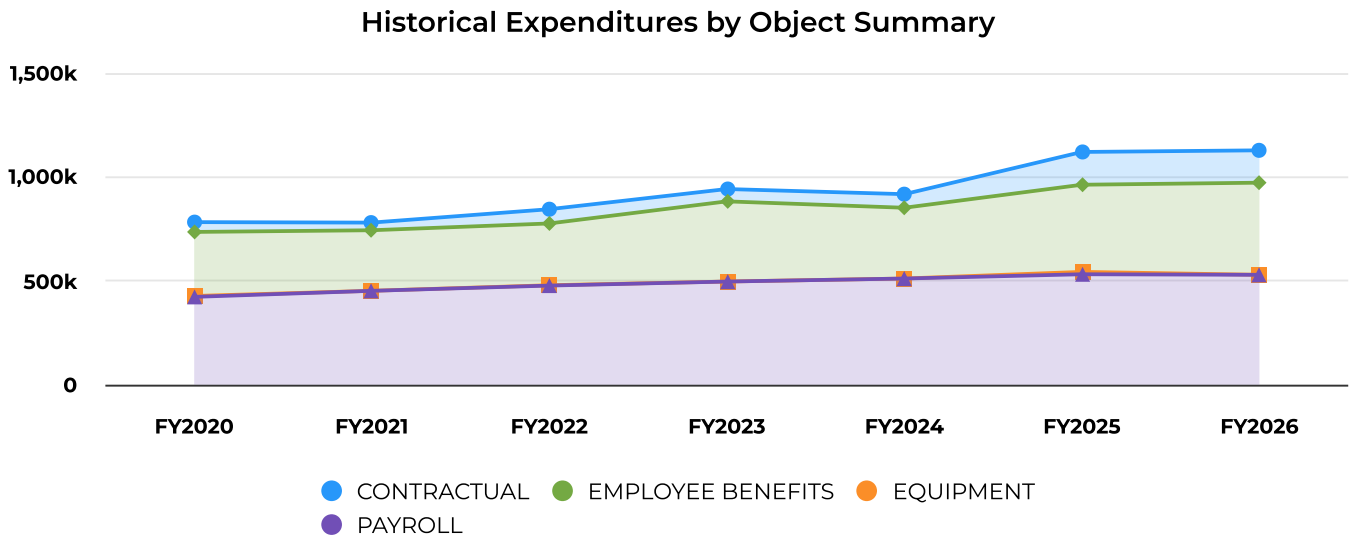
Hon. Mark Margeson
Chairman

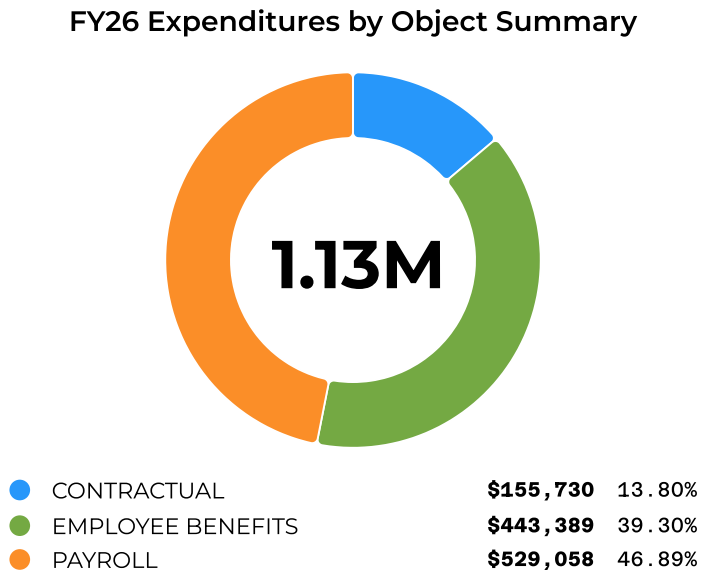
The Chemung County Legislature serves as the policymaking, appropriating, and legislative branch of county government, comprising 15 elected members who represent every district. Legislators adopt the annual county budget, enact local laws, and oversee the use of public funds. The Legislature operates transparently by holding regular public meetings, including a monthly Budget Committee meeting, convened each first Monday at 7:00 PM. These sessions welcome resident participation and promote fiscal accountability. Through collaboration with the County Executive and county departments, the Legislature ensures that services align with community priorities and legal requirements.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$496,594	$511,177	$531,688	$529,058	-0.49%
EQUIPMENT	-	-	$11,483	-	-100.00%
CONTRACTUAL	$59,385	$65,395	$157,755	$155,730	-1.28%
EMPLOYEE BENEFITS	$385,950	$340,581	$419,419	$443,389	5.72%
Total Expenditures	**$941,929**	**$917,153**	**$1,120,345**	**$1,128,177**	**0.70%**

Expenditures by Department

Expenditures by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
COUNTY LEGISLATURE	$941,929	$917,153	$1,120,345	$1,128,177	0.70%
PAYROLL					
PAYROLL/REGULAR	$483,414	$499,082	$522,688	$521,558	-0.22%
PAYROLL/HOLIDAY	$6,148	$5,856	-	-	-
PAYROLL/INSURANCE BUYBACK	$5,250	$5,125	$7,500	$6,000	-20.00%
PAYROLL/COMP TIME	$1,782	$1,114	$1,500	$1,500	0.00%
Total PAYROLL	$496,594	$511,177	$531,688	$529,058	-0.49%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	-	-	$11,483	-	-100.00%
Total EQUIPMENT	-	-	$11,483	-	-100.00%
CONTRACTUAL					
PRINTING	$6,663	$7,148	$7,000	$5,600	-20.00%
TELEPHONE	$1,677	$1,612	$2,500	$2,000	-20.00%
SUPPLIES	$720	$865	$1,500	$1,500	0.00%
TRAVEL EMPLOYEE	$13,189	$4,690	$10,000	$10,000	0.00%
POSTAGE	$456	$311	$1,000	$500	-50.00%
BOOKS, MAGAZINES, PUBLIC	$3,654	$6,044	$5,000	$6,300	26.00%
RENT/LEASE	$965	$998	$3,125	$3,000	-4.00%
MEMBERSHIP DUES	$1,947	$1,957	$2,400	$1,000	-58.33%
ADVERTISING	$3,718	$4,307	$5,500	$5,500	0.00%
CONTRACTS	$20,778	$26,642	$90,000	$90,000	0.00%
EDUCATION EMPLOYEE	-	$5,388	$10,000	$10,000	0.00%
MED,DRGS, HLTH RL - NON	-	$137	-	-	-
SOFTWARE LICENSES	$436	$336	$14,680	$15,480	5.45%
TELEPHONE/CELLULAR	$1,142	$1,110	$1,400	$1,150	-17.86%
IT HARDWARE MAINTENANCE	$2,600	$2,400	$2,600	$2,600	0.00%
NETWORK	$1,442	$1,451	$1,050	$1,100	4.76%
Total CONTRACTUAL	$59,385	$65,395	$157,755	$155,730	-1.28%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$35,454	$36,664	$39,611	$39,415	-0.49%
STATE RETIREMENT	$62,453	$73,403	$85,787	$94,413	10.06%
HSP,MED,DENT,DRUGS,VISION	$288,044	$230,514	$294,021	$309,561	5.29%
Total EMPLOYEE BENEFITS	$385,950	$340,581	$419,419	$443,389	5.72%
Total Expenditures	**$941,929**	**$917,153**	**$1,120,345**	**$1,128,177**	**0.70%**

Nursing Facility

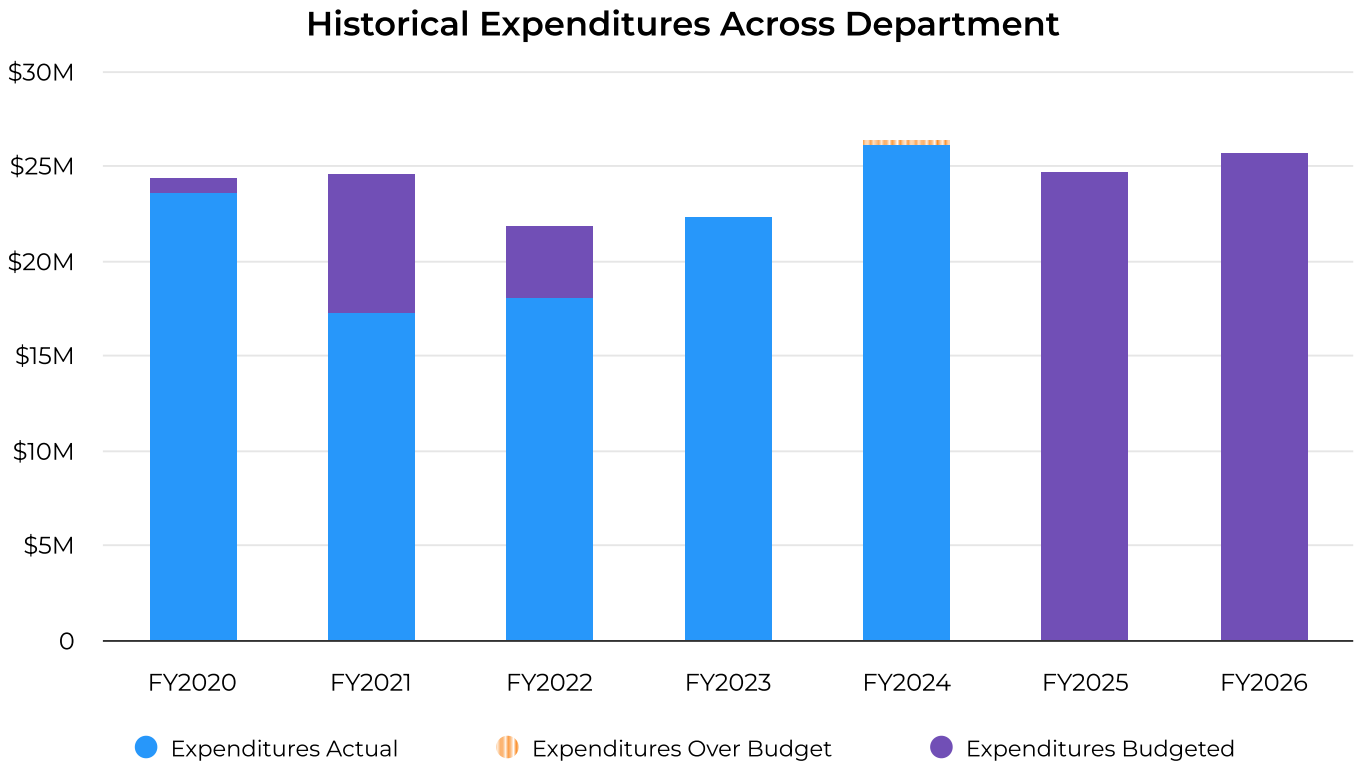
Department Information



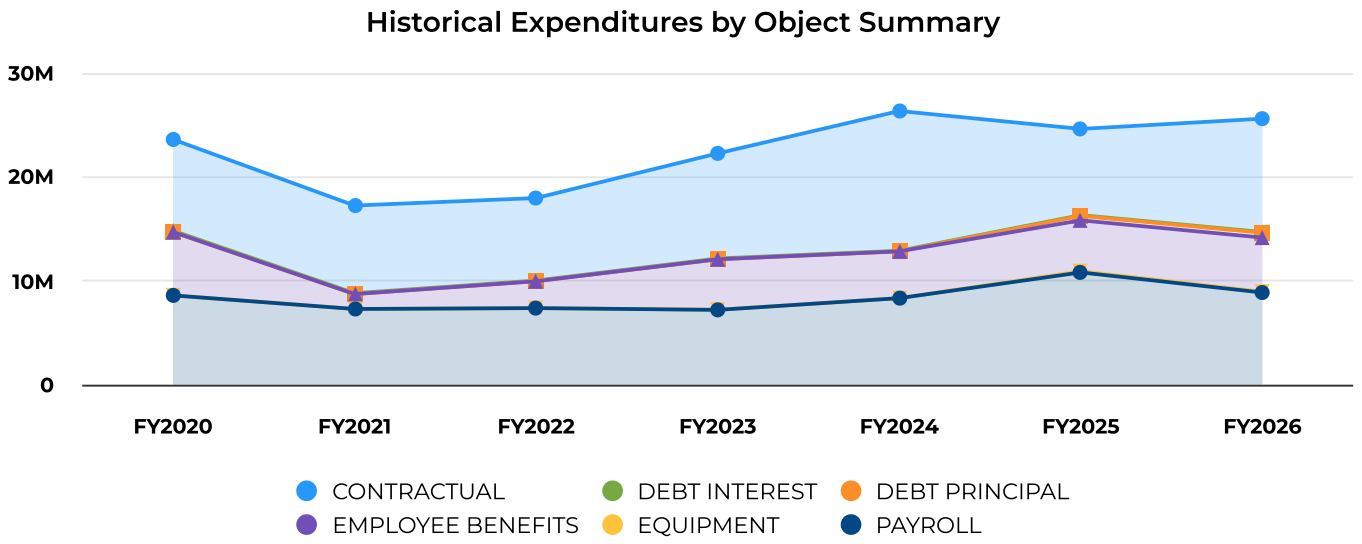
Billie Hadar
Administrator

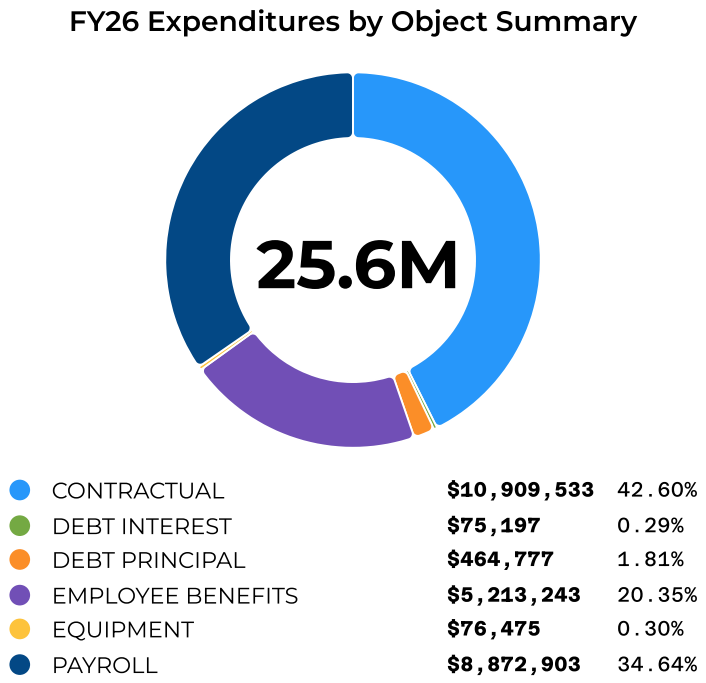
The Chemung County Nursing Facility serves as a modern, compassionate care center that supports both long-term residents and individuals in rehabilitation. It features two units with private rooms and expert nursing leadership, including two medical doctors and two full-time nurse practitioners, ensuring personalized care is available seven days a week. High nurse-to-patient staffing levels are maintained year-round, including weekends and holidays, to ensure consistent attention and safety. The facility offers a wide range of skilled services, including IV therapy, dialysis, advanced wound care, and specialized rehabilitation. Fully accredited by Medicare and Medicaid and participating in the Quality First program, the Nursing Facility combines clinical excellence with a commitment to resident dignity and well-being.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$7,205,411	$8,334,481	$10,811,030	$8,872,903	-17.93%
EQUIPMENT	$14,250	$1,320	$118,000	$76,475	-35.19%
CONTRACTUAL	$10,117,583	$13,451,882	$8,296,310	$10,909,533	31.50%
DEBT PRINCIPAL	-	-	$426,323	$464,777	9.02%
DEBT INTEREST	$76,236	$59,467	$76,612	$75,197	-1.85%
EMPLOYEE BENEFITS	$4,857,270	$4,503,213	$4,895,508	$5,213,243	6.49%
Total Expenditures	**$22,270,751**	**$26,350,364**	**$24,623,783**	**$25,612,128**	**4.01%**

Expenditures by Department

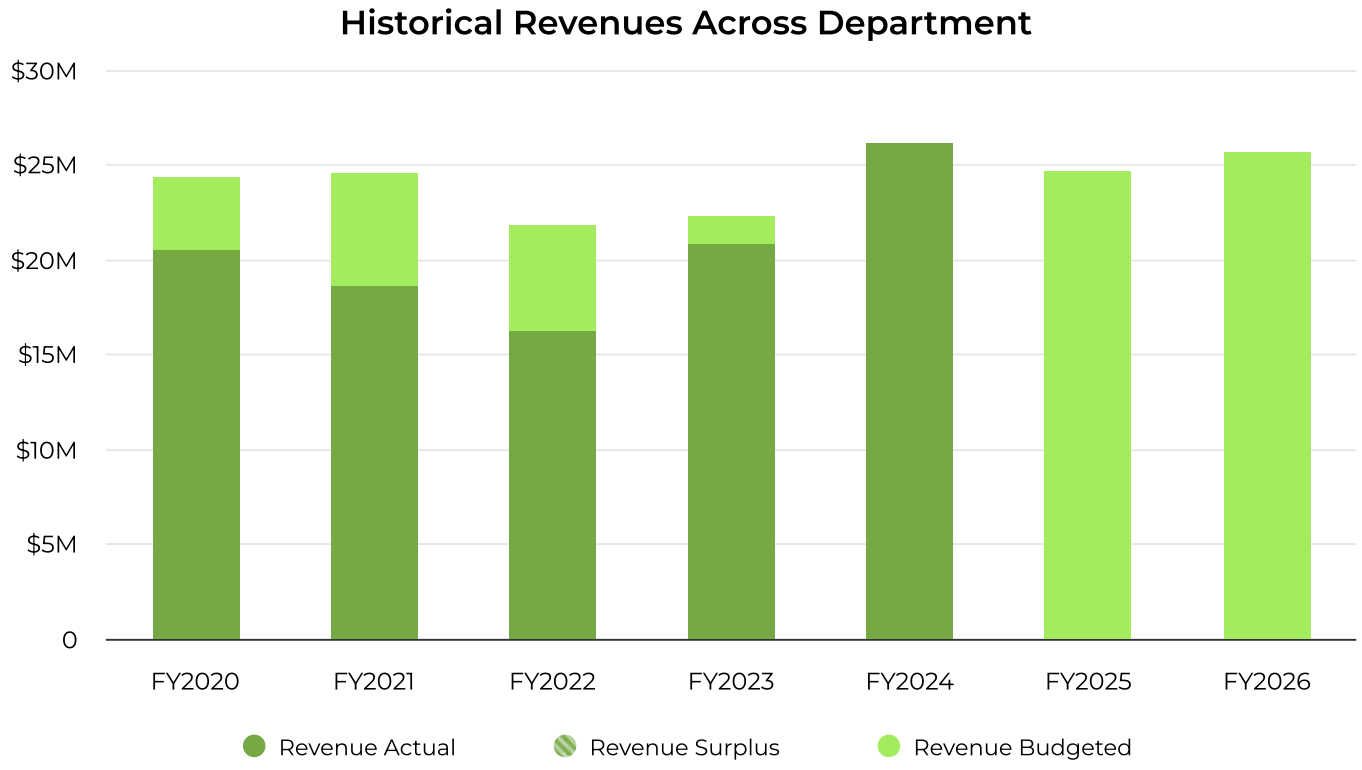
Expenditures by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NURSING FACILITY	$22,194,515	$26,290,897	$24,120,848	$25,072,154	3.94%
PAYROLL					
PAYROLL/REGULAR	$6,031,442	$7,018,158	$9,796,905	$10,015,201	2.23%
PAYROLL/HOLIDAY	$261,739	$302,529	$187,600	$221,900	18.28%
PAYROLL/OVERTIME	$486,068	$640,890	$527,250	$660,925	25.35%
PAYROLL/INSURANCE BUYBACK	$10,663	$16,875	$6,000	$11,000	83.33%
PAYROLL/COMP TIME	$55,745	$64,413	$72,575	$66,250	-8.72%
PAYROLL/SUMMER/SEASONAL HELP	$440	-	-	-	-
PAYROLL/STIPEND	$156,800	$49,000	-	-	-
PAYROLL/OUT OF TITLE	$23,452	$16,085	$18,500	$13,000	-29.73%
PAYROLL/SHFT DIFFERENTIAL	$178,505	$226,531	$202,200	$287,300	42.09%
PAYROLL/EDUC STIPEND	$558	-	-	-	-
PAYROLL/BREAKAGE	-	-	-	-$2,402,673	-
Total PAYROLL	$7,205,411	$8,334,481	$10,811,030	$8,872,903	-17.93%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$14,250	$1,320	$118,000	$76,475	-35.19%
Total EQUIPMENT	$14,250	$1,320	$118,000	$76,475	-35.19%
CONTRACTUAL					
PRINTING	$870	-	$500	-	-100.00%
TELEPHONE	$25,789	$22,473	$27,000	$25,000	-7.41%
SUPPLIES	$71,941	$82,997	$88,100	$89,800	1.93%
TRAVEL EMPLOYEE	$827	$1,156	$2,500	$2,500	0.00%
REPAIRS & MAINTENANCE	$190,519	$202,133	$212,800	$218,500	2.68%
POSTAGE	$5,536	$8,191	$6,500	$6,500	0.00%
BOOKS, MAGAZINES, PUBLIC	$173	-	$450	$100	-77.78%
GASOLINE, FUEL & OIL	$7,483	$11,094	$7,500	$12,800	70.67%
INSURANCE, LIABILITY	$297,984	$307,761	$315,000	$285,000	-9.52%
RENT/LEASE	$6,362	$8,116	$16,500	$16,500	0.00%
MEMBERSHIP DUES	$13,756	$12,330	$14,100	$13,500	-4.26%
ADVERTISING	$5,834	$3,336	$8,000	$6,500	-18.75%
INTERNET & TELEVISION	$23,681	$24,282	$26,000	$25,000	-3.85%
LEGAL & ACCOUNTING	$118,000	$52,792	$66,215	$58,900	-11.05%
CONTRACTS	$3,763,619	$3,902,359	$4,111,670	$4,300,152	4.58%
EDUCATION EMPLOYEE	$11,517	-$29,587	$40,000	$30,000	-25.00%
SOFTWARE LICENSES	$83,078	$67,832	$92,000	$88,626	-3.67%
RECORDS MANAGEMENT	$6,002	$2,436	$2,000	$6,200	210.00%
BUILDING PROJECTS	$5,600	-	$350,000	$215,000	-38.57%
BAD DEBT	$45,596	$352,998	-	-	-
SERVICES FROM COUNTY DPTS	$60,743	$111,962	$105,000	$120,000	14.29%
BUILDING/CLEANING SVCS	-	-	$5,000	$16,000	220.00%

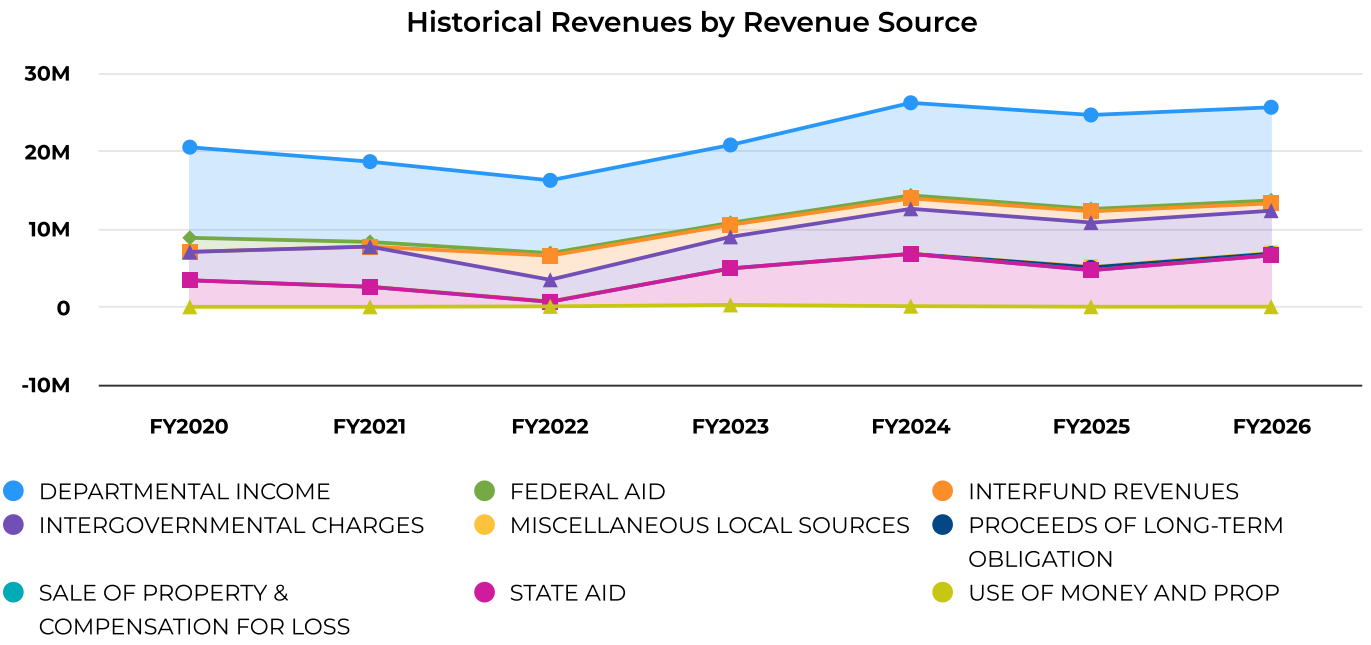
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
EXTERMINATING	$5,397	$5,853	$6,300	$6,300	0.00%
SERVICES/OUTSIDE CONSULT	$2,566,347	$4,994,167	$104,200	$2,504,700	2,303.74%
REFUSE & WASTE REMOVAL	$18,605	$19,804	$20,800	$19,980	-3.94%
UNIFORMS, CLOTHING, SHOES	$24,835	$30,255	$31,975	$31,975	0.00%
PAYMENT OF TAXES	$2,899	$2,566	$3,000	$2,700	-10.00%
CSH RECPTS ASSESS & OTHER	$595,896	$668,935	$700,000	$680,000	-2.86%
LAUNDRY, DRY CLEANING	$37,124	$52,480	$40,000	$55,000	37.50%
RECIPIENT EXPENDITURES	$2,060	$360	$2,500	$4,000	60.00%
TELEPHONE/CELLULAR	$2,458	$1,568	$2,600	$2,300	-11.54%
MAINTENANCE/PRINT MGT SVCS	$5,095	$11,176	$5,200	$12,000	130.77%
UTILITIES/ELECTRIC	$64,799	$93,444	$100,000	$95,000	-5.00%
UTILITIES/GAS	$141,426	$139,214	$160,000	$141,000	-11.88%
UTILITIES/WATER	$25,291	$30,738	$26,000	$32,000	23.08%
UTILITIES/SEWER	$21,187	$30,444	$35,000	$40,000	14.29%
UTILITIES/PROPANE	-	$3,371	$4,000	$3,800	-5.00%
NETWORK	$4,407	$4,996	$4,600	$4,700	2.17%
RECRUITMENT & RETENTION	$21,128	$20,211	$29,000	$25,000	-13.79%
INDIRECT COST ALLOCATION	$330,875	$365,284	$350,000	$365,000	4.29%
DEPRECIATION	$446,794	$483,697	-	-	-
MEDICAL/DRUGS	$565,238	$789,625	$580,000	$725,000	25.00%
MEDICAL/OTHER	$463,399	$522,774	$560,100	$590,250	5.38%
MEDICAL/BLOOD TESTS	$10,046	$14,925	$20,700	$16,250	-21.50%
MEDICAL/OXYGEN	$8,646	$14,903	$13,500	$16,000	18.52%
AMORTIZATION EXPENSE	$8,720	$6,433	-	-	-
Total CONTRACTUAL	$10,117,583	$13,451,882	$8,296,310	$10,909,533	31.50%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$535,286	$538,000	$805,422	$661,030	-17.93%
STATE RETIREMENT	$1,548,975	$1,619,495	$1,206,953	$1,473,029	22.05%
HSP,MED,DENT,DRUGS,VISION	$2,160,628	$2,032,713	$2,632,633	$2,814,184	6.90%
UNEMPLOYMENT INS BENEFITS	$2,087	$40,212	$2,500	$45,000	1,700.00%
WORKERS COMPENSATION	-$199,435	$73,638	$230,000	$210,000	-8.70%
OTHER POST EMP BENEFITS	$804,588	$134,624	-	-	-
EMPLOYEE EDUCATION/DEGREE	$5,250	$12,378	$18,000	$10,000	-44.44%
ACCRUED BENEFITS	-$108	$52,153	-	-	-
Total EMPLOYEE BENEFITS	$4,857,270	$4,503,213	$4,895,508	$5,213,243	6.49%
SERIAL BONDS	$44,899	$59,467	$502,935	$539,974	7.36%
DEBT PRINCIPAL					
DEBT PRINCIPAL	-	-	$426,323	$464,777	9.02%
Total DEBT PRINCIPAL	-	-	$426,323	$464,777	9.02%
DEBT INTEREST					
DEBT INTEREST	$44,899	$59,467	$76,612	$75,197	-1.85%
Total DEBT INTEREST	$44,899	$59,467	$76,612	$75,197	-1.85%
BOND ANTICIPATIONS NOTES	$31,338	-	-	-	-
DEBT INTEREST					

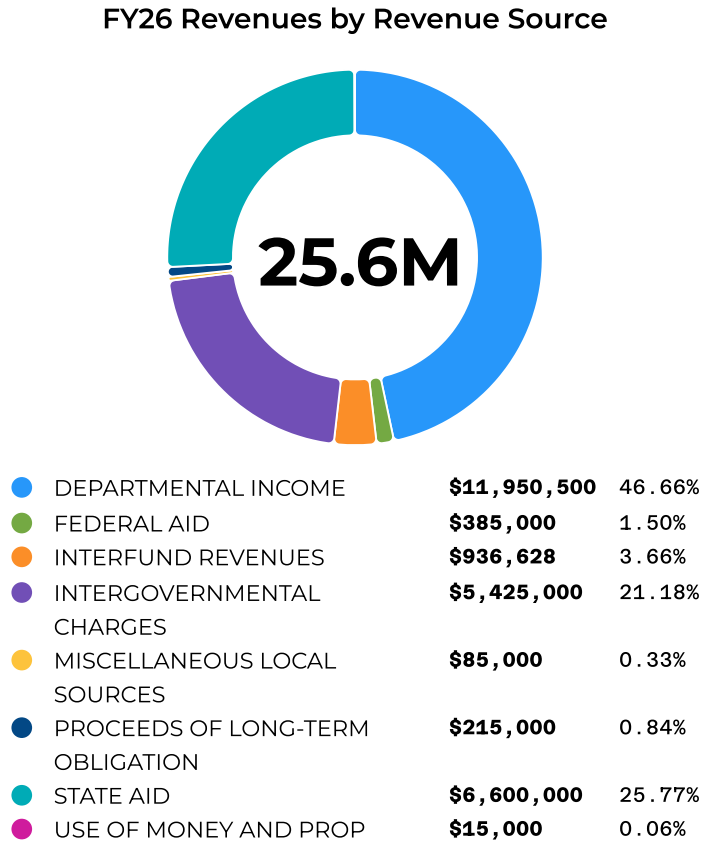
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEBT INTEREST	$31,338	-	-	-	-
Total DEBT INTEREST	$31,338	-	-	-	-
Total Expenditures	**$22,270,751**	**$26,350,364**	**$24,623,783**	**$25,612,128**	**4.01%**

Revenue Summary



Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$9,989,248	$11,879,818	$12,066,000	$11,950,500	-0.96%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
MISCELLANEOUS LOCAL SOURCES	-$31,987	$40,908	$85,000	$85,000	0.00%
INTERGOVERNMENTAL CHARGES	$4,081,745	$5,748,166	$5,675,000	$5,425,000	-4.41%
USE OF MONEY AND PROP	$242,656	$81,371	$12,000	$15,000	25.00%
SALE OF PROPERTY & COMPENSATION FOR LOSS	-$4,965	-$3,506	-	-	-
INTERFUND REVENUES	$1,537,722	$1,334,634	$1,446,720	$936,628	-35.26%
STATE AID	$4,689,063	$6,714,628	$4,689,063	$6,600,000	40.75%
FEDERAL AID	$267,990	$389,710	$300,000	$385,000	28.33%
PROCEEDS OF LONG-TERM OBLIGATION	-	-	$350,000	$215,000	-38.57%
Total Revenues	**$20,771,472**	**$26,185,728**	**$24,623,783**	**$25,612,128**	**4.01%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NON DEPARTMENTAL REVENUE	$20,771,472	$26,185,728	$24,623,783	$25,612,128	4.01%
DEPARTMENTAL INCOME					
SHARED SERVICES CHARGES	$25,000	$35,000	$35,000	$35,000	0.00%
RESIDENT FEES	$14,942	$15,280	$16,000	$15,500	-3.13%
REPAY'T MEDICAL ASSIST	$6,018,681	$5,173,485	$7,893,000	$7,351,000	-6.87%
PRIVATE PAY	$3,236,865	$5,805,039	$3,397,000	$3,694,000	8.74%
PARTIAL PRIVATE	$483,292	$503,714	$500,000	$505,000	1.00%
MEDICAID MANAGED CARE	$210,468	$347,301	$225,000	$350,000	55.56%
Total DEPARTMENTAL INCOME	$9,989,248	$11,879,818	$12,066,000	$11,950,500	-0.96%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$67,226	$78,019	$85,000	$85,000	0.00%
PAYMENT/REVENUE RETURNS/OVERPAYMENTS	-$99,213	-$37,111	-	-	-
Total MISCELLANEOUS LOCAL SOURCES	-$31,987	$40,908	$85,000	$85,000	0.00%
INTERGOVERNMENTAL CHARGES					
MEDICARE A	$2,989,265	$4,406,484	$4,700,000	$4,600,000	-2.13%
MEDICARE B	$457,742	$262,177	$425,000	$275,000	-35.29%
AUDIT ADJUSTMENTS	$122,347	$537,412	-	-	-
MEDICARE D	$512,391	$542,092	$550,000	$550,000	0.00%
Total INTERGOVERNMENTAL CHARGES	$4,081,745	$5,748,166	$5,675,000	$5,425,000	-4.41%
USE OF MONEY AND PROP					
INTEREST & EARNINGS	$242,656	$81,371	$12,000	$15,000	25.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total USE OF MONEY AND PROP	$242,656	$81,371	$12,000	$15,000	25.00%
SALE OF PROPERTY & COMPENSATION FOR LOSS					
SALE OF EQUIPMENT	-$4,965	-$3,506	-	-	-
Total SALE OF PROPERTY & COMPENSATION FOR LOSS	-$4,965	-$3,506	-	-	-
INTERFUND REVENUES					
CONTRIBUTIONS - GEN FUND	$1,537,722	$1,334,634	$1,446,720	$936,628	-35.26%
Total INTERFUND REVENUES	$1,537,722	$1,334,634	$1,446,720	$936,628	-35.26%
STATE AID					
SA MEDICAL ASSISTANCE	$4,689,063	$6,714,628	$4,689,063	$6,600,000	40.75%
Total STATE AID	$4,689,063	$6,714,628	$4,689,063	$6,600,000	40.75%
FEDERAL AID					
FA FEDERAL GRANTS	$267,990	$389,710	$300,000	$385,000	28.33%
Total FEDERAL AID	$267,990	$389,710	$300,000	$385,000	28.33%
PROCEEDS OF LONG-TERM OBLIGATION					
PROCEEDS OF OBLIGATIONS	-	-	$350,000	$215,000	-38.57%
Total PROCEEDS OF LONG-TERM OBLIGATION	-	-	$350,000	$215,000	-38.57%
Total Revenues	**$20,771,472**	**$26,185,728**	**$24,623,783**	**$25,612,128**	**4.01%**

Personnel

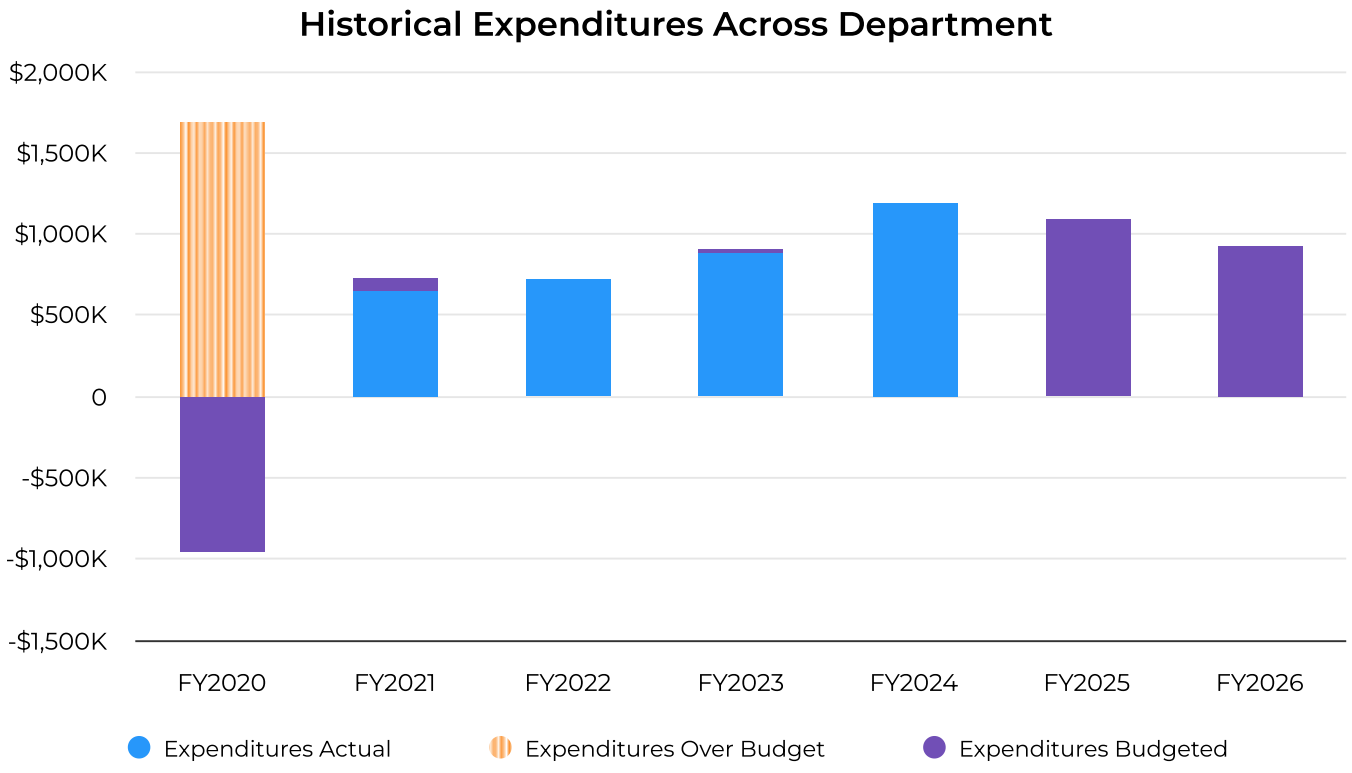
Department Information



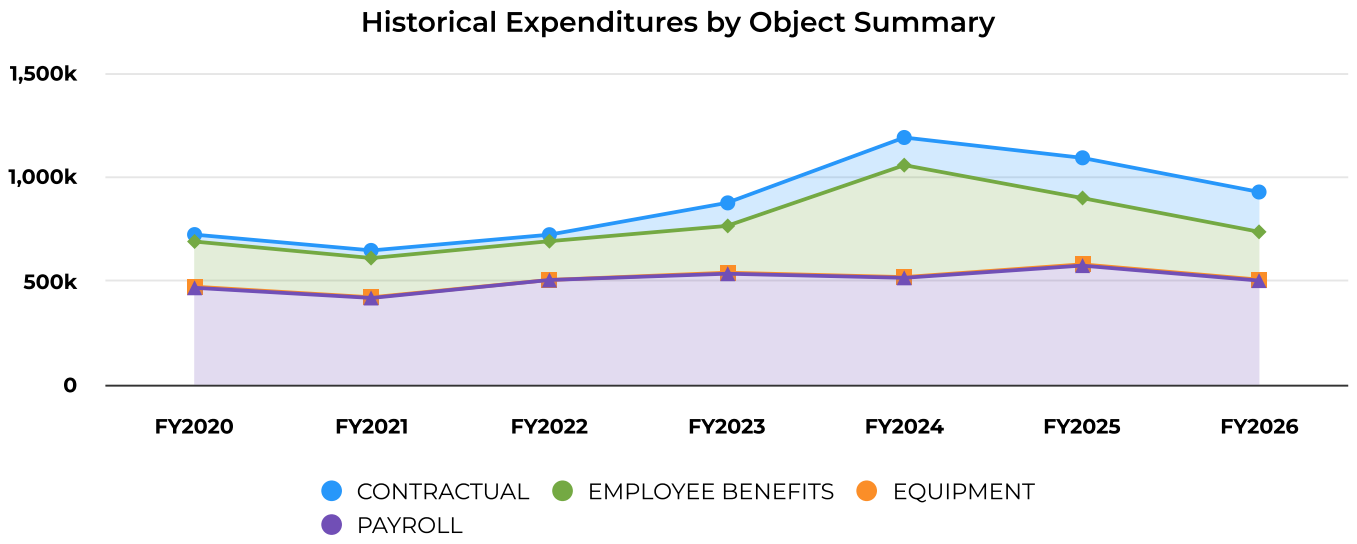
Jimmy DeFilippo
Director of Personnel & Labor Relations

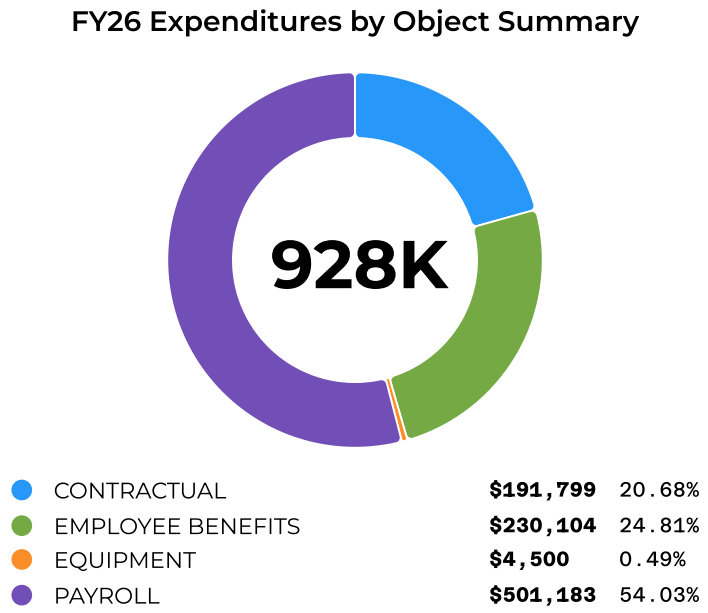
The Department of Personnel administers County human resources functions under the guidance of the County Charter, with the Director of Personnel serving as the chief negotiator for six collective bargaining units. It manages recruitment, employee benefits, civil service examinations, and personnel policies for over 1,000 staff members. As part of the Regional Civil Service Commission, it ensures fair and merit-based hiring across several municipal and educational jurisdictions. The department also oversees application processes, exam scheduling, and job postings, ensuring that public service employment is accessible and transparent. Through these actions, the department promotes professionalism, compliance, and equity across the County workforce.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$534,300	$514,552	$573,425	$501,183	-12.60%
EQUIPMENT	$4,946	$3,470	$6,000	$4,500	-25.00%
CONTRACTUAL	$110,907	$133,131	$193,366	$191,799	-0.81%
EMPLOYEE BENEFITS	$225,051	$538,839	$319,391	$230,104	-27.96%
Total Expenditures	**$875,204**	**$1,189,993**	**$1,092,182**	**$927,586**	**-15.07%**

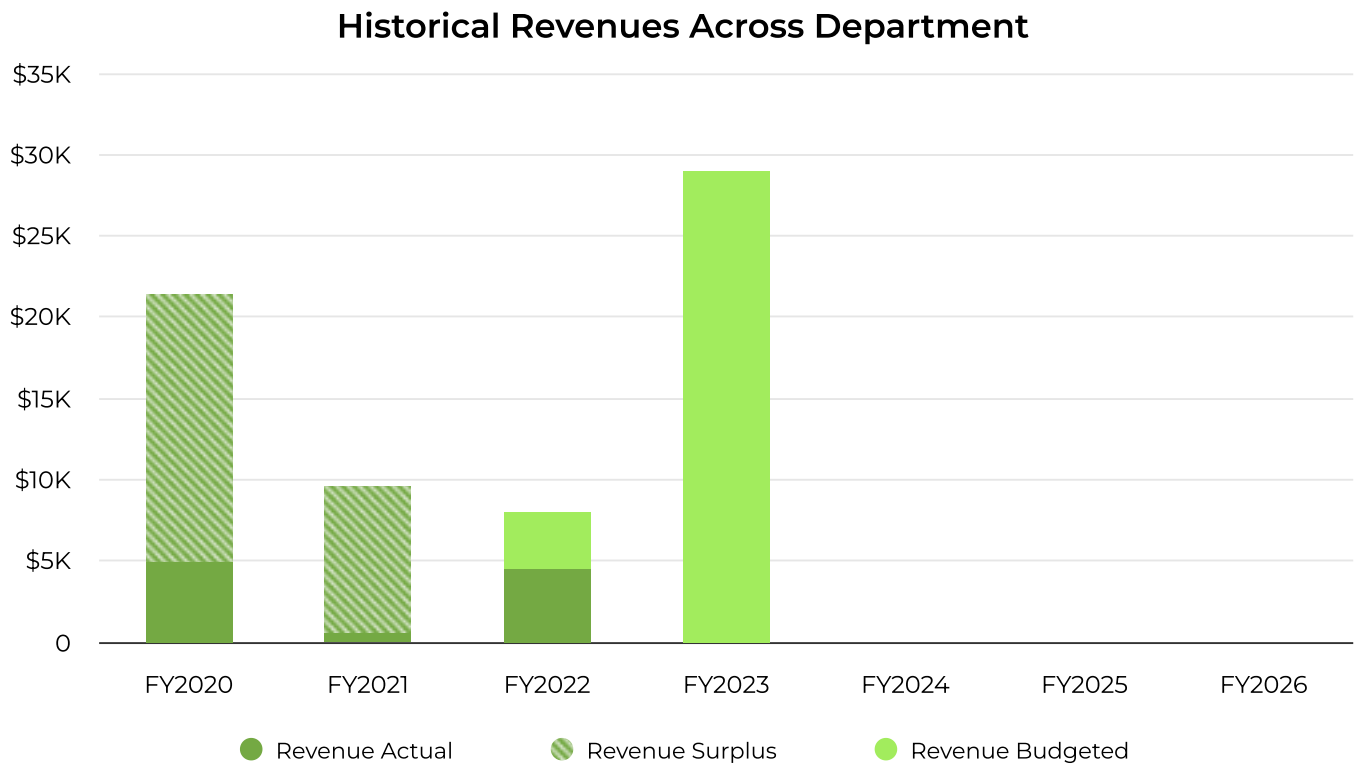
Expenditures by Department

Expenditures by Department

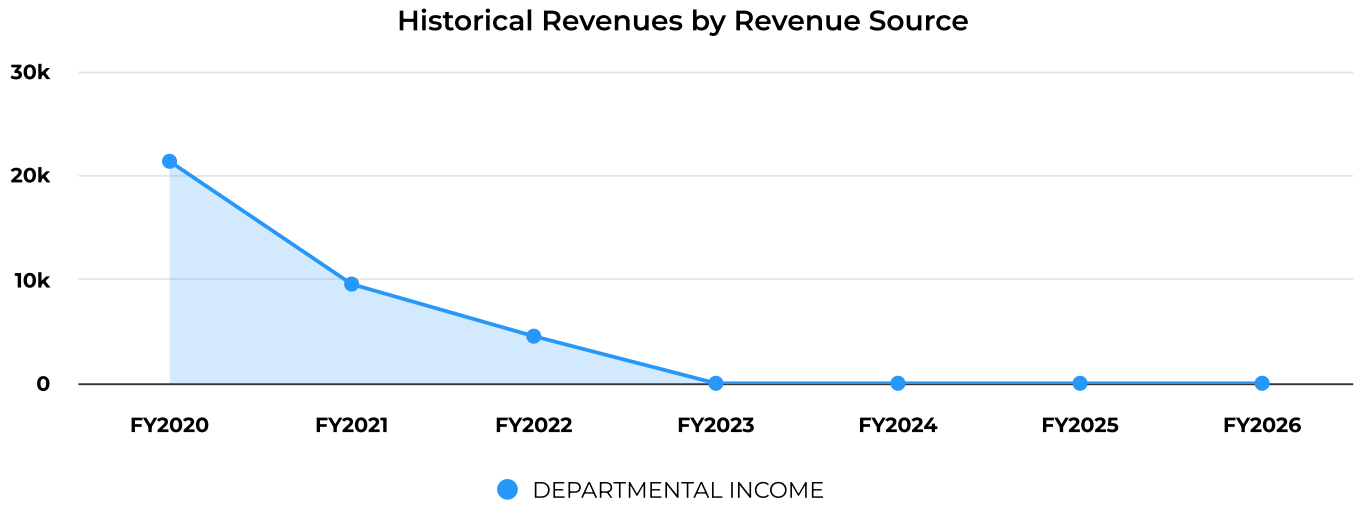
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PERSONNEL	$577,363	$540,635	$698,303	$927,586	32.83%
PAYROLL					
PAYROLL/REGULAR	$360,870	$337,294	$412,981	$501,183	21.36%
PAYROLL/HOLIDAY	$18,669	$18,027	-	-	-
PAYROLL/OVERTIME	$177	$633	-	-	-
PAYROLL/INSURANCE BUYBACK	$1,500	$750	-	-	-
PAYROLL/COMP TIME	$4,732	$3,871	-	-	-
Total PAYROLL	$385,948	$360,574	$412,981	$501,183	21.36%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$4,946	$3,470	$6,000	$4,500	-25.00%
Total EQUIPMENT	$4,946	$3,470	$6,000	$4,500	-25.00%
CONTRACTUAL					
PRINTING	$1,535	$175	$1,600	$1,950	21.88%
TELEPHONE	$2,145	$2,125	$1,800	$2,200	22.22%
SUPPLIES	$6,200	$3,683	$5,700	$5,700	0.00%
TRAVEL EMPLOYEE	$3,082	$1,348	$2,800	$3,600	28.57%
REPAIRS & MAINTENANCE	-	$90	$90	$90	0.00%
POSTAGE	$1,875	$1,739	$1,600	$3,200	100.00%
BOOKS, MAGAZINES, PUBLIC	$1,074	$140	$1,000	$1,000	0.00%
GASOLINE, FUEL & OIL	-	$1,615	$2,500	$3,500	40.00%
RENT/LEASE	$1,184	$21	$8,796	$16,404	86.49%
MEMBERSHIP DUES	$100	$475	$500	$500	0.00%
ADVERTISING	-	-	$500	$500	0.00%
REPAIRS ON LEASED VEHICLES & EQUIPMENT	-	-	$500	$500	0.00%
CONTRACTS	$19,671	$24,823	$73,460	$73,460	0.00%
EDUCATION EMPLOYEE	-	-	$1,500	$1,500	0.00%
SOFTWARE LICENSES	-	$112	$300	$70,300	23,333.33%
GRIEVANCE EXPENSES	-	-	$3,000	$3,000	0.00%
EXAM EXPENSES	$1,200	$400	$3,500	$3,500	0.00%
TELEPHONE/CELLULAR	-	-	$300	-	-100.00%
IT HARDWARE MAINTENANCE	$500	$400	$400	$500	25.00%
NETWORK	$313	$312	$270	$395	46.30%
Total CONTRACTUAL	$38,878	$37,458	$110,116	$191,799	74.18%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$28,959	$26,955	$30,767	$37,338	21.36%
STATE RETIREMENT	$46,621	$49,310	$58,251	$80,198	37.68%
HSP,MED,DENT,DRUGS,VISION	$72,011	$62,867	$80,188	$112,568	40.38%
Total EMPLOYEE BENEFITS	$147,591	$139,132	$169,206	$230,104	35.99%
WORKERS' COMPENSATION	$111,337	$113,419	$97,272	-	-100.00%
PAYROLL					
PAYROLL/REGULAR	$68,756	$71,253	$79,125	-	-100.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL/HOLIDAY	$3,631	$3,727	-	-	-
PAYROLL/COMP TIME	$774	$1,551	-	-	-
Total PAYROLL	$73,161	$76,530	$79,125	-	-100.00%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$5,290	$5,468	$5,895	-	-100.00%
STATE RETIREMENT	$8,883	$10,465	$12,252	-	-100.00%
HSP,MED,DENT,DRUGS,VISION	$24,004	$20,956	-	-	-
Total EMPLOYEE BENEFITS	$38,176	$36,888	$18,147	-	-100.00%
HEALTH INSURANCE	$186,504	$535,940	$296,607	-	-100.00%
PAYROLL					
PAYROLL/REGULAR	$70,478	$68,793	$81,319	-	-100.00%
PAYROLL/HOLIDAY	$3,732	$3,830	-	-	-
PAYROLL/COMP TIME	$981	$4,825	-	-	-
Total PAYROLL	$75,191	$77,448	$81,319	-	-100.00%
CONTRACTUAL					
PRINTING	$225	-	$250	-	-100.00%
TELEPHONE	$165	$157	$300	-	-100.00%
TRAVEL EMPLOYEE	-	-	$100	-	-100.00%
POSTAGE	$1,171	$810	$1,000	-	-100.00%
BOOKS, MAGAZINES, PUBLIC	$755	$933	$1,400	-	-100.00%
SOFTWARE LICENSES	$69,527	$93,576	$80,000	-	-100.00%
IT HARDWARE MAINTENANCE	$100	$100	$100	-	-100.00%
NETWORK	$85	$99	$100	-	-100.00%
Total CONTRACTUAL	$72,029	$95,674	$83,250	-	-100.00%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$5,464	$5,651	$6,058	-	-100.00%
STATE RETIREMENT	$9,105	$10,082	$11,651	-	-100.00%
HSP,MED,DENT,DRUGS,VISION	$24,715	$347,085	$114,329	-	-100.00%
Total EMPLOYEE BENEFITS	$39,284	$362,818	$132,038	-	-100.00%
Total Expenditures	**$875,204**	**$1,189,993**	**$1,092,182**	**$927,586**	**-15.07%**

Revenue Summary



Revenues by Revenue Source



Planning

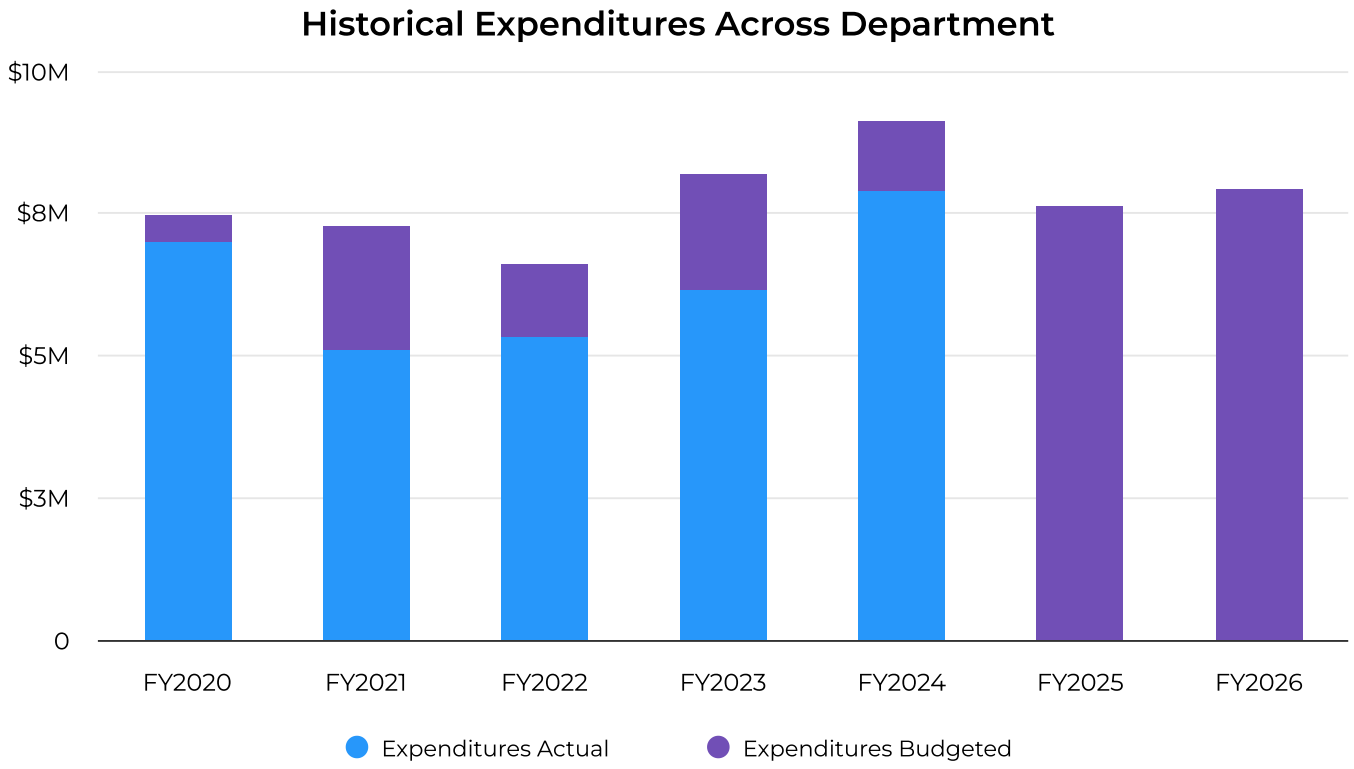
Department Information



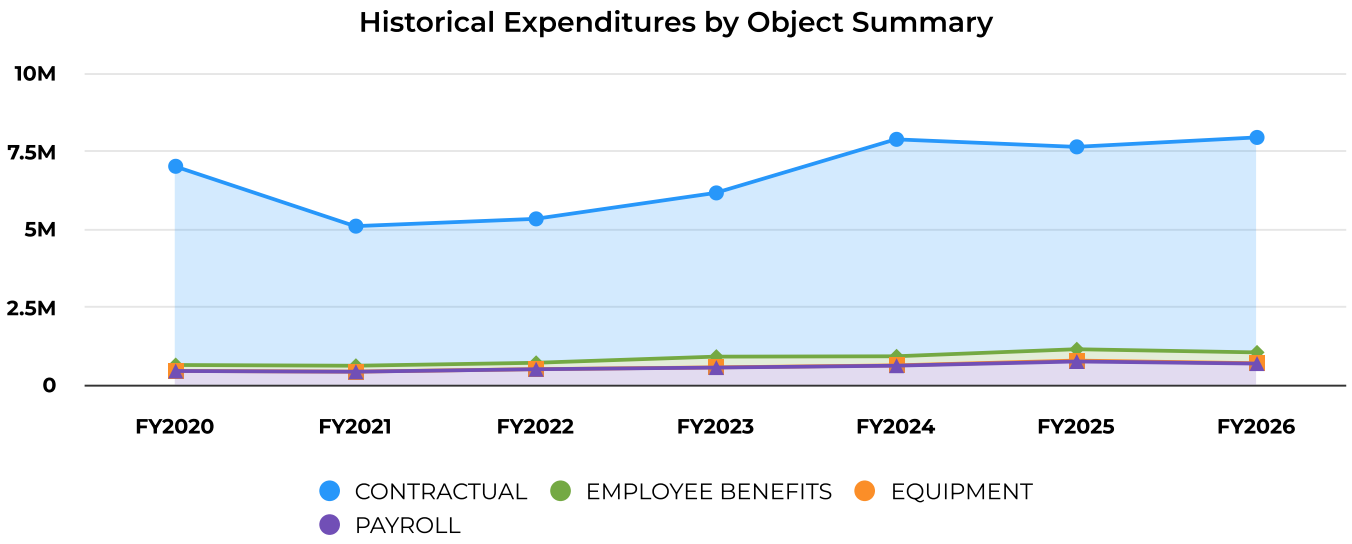
David McCormick
Director

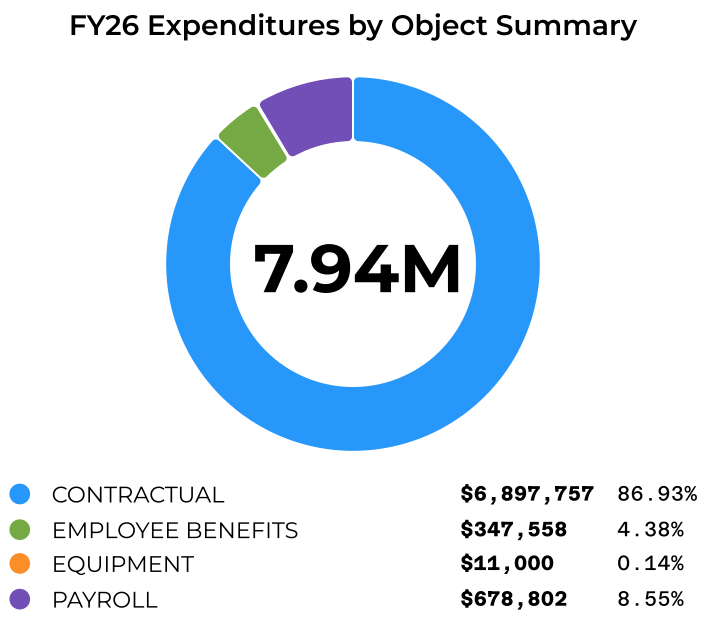
The Planning Department leads strategic and technical planning across Chemung County, pursuing goals of economic vitality, environmental protection, and improved quality of life. It oversees functions such as land use, transportation, infrastructure, public transit, resiliency, community outreach, and intergovernmental coordination. The department supports local governments with grant-writing assistance and comprehensive planning. To include a county-wide Comprehensive Plan and hazard mitigation initiatives. As part of its public engagement efforts, Planning manages projects like the Elmira waterfront revitalization, climate-smart programs, and regional trail development. Through integrated service delivery, the department enhances community sustainability and long-term planning capacity.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$550,352	$610,689	$745,570	$678,802	-8.96%
EQUIPMENT	$5,877	$9,683	$29,500	$11,000	-62.71%
CONTRACTUAL	$5,253,707	$6,961,715	$6,493,539	$6,897,757	6.22%
EMPLOYEE BENEFITS	$344,833	$291,867	$363,987	$347,558	-4.51%
Total Expenditures	**$6,154,770**	**$7,873,954**	**$7,632,596**	**$7,935,117**	**3.96%**

Expenditures by Department

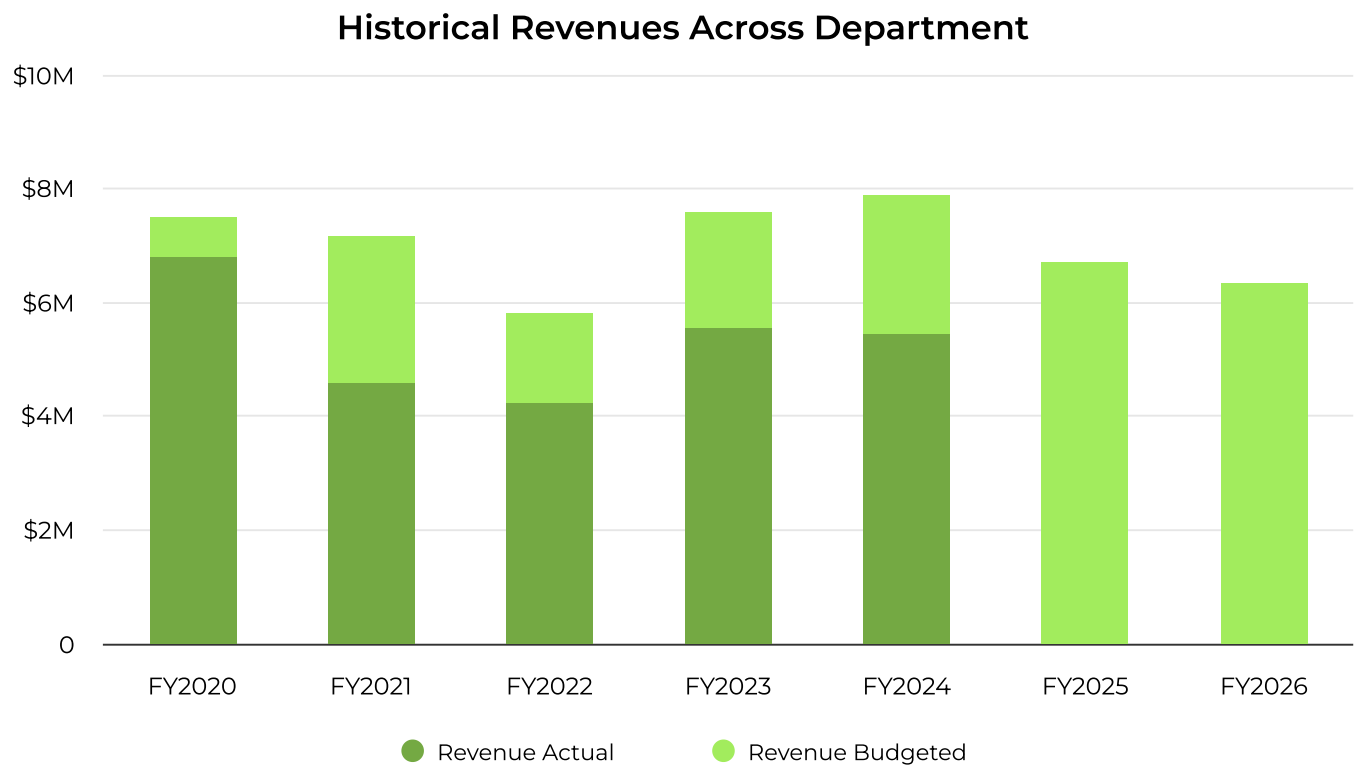
Expenditures by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
BUS OPERATIONS	$4,897,875	$5,507,235	$5,439,252	$6,265,752	15.20%
CONTRACTUAL					
TRAVEL EMPLOYEE	-	-	$3,000	-	-100.00%
ADVERTISING	-	-	$1,500	$1,000	-33.33%
LEGAL & ACCOUNTING	-	-	$10,000	-	-100.00%
CONTRACTS	$3,641,375	$4,046,957	$3,700,000	$4,785,000	29.32%
SERVICES/OUTSIDE CONSULT	$40,742	$238,155	$500,000	$250,000	-50.00%
IT HARDWARE MAINTENANCE	$1,248	$1,248	$1,248	$1,248	0.00%
UTILITIES/ELECTRIC	$28,480	$41,983	$40,000	$45,000	12.50%
UTILITIES/GAS	$18,226	$11,037	$16,000	$16,000	0.00%
TRANSIT NON CONTR PYMTS	$1,167,504	$1,167,504	$1,167,504	$1,167,504	0.00%
NETWORK	$300	$352	-	-	-
Total CONTRACTUAL	$4,897,875	$5,507,235	$5,439,252	$6,265,752	15.20%
PLANNING BOARD	$713,097	$787,080	$1,152,550	$654,568	-43.21%
PAYROLL					
PAYROLL/REGULAR	$315,353	$308,604	$348,058	$351,151	0.89%
PAYROLL/HOLIDAY	$15,811	$16,156	-	-	-
PAYROLL/OVERTIME	-	$46	-	-	-
PAYROLL/INSURANCE BUYBACK	-	-	-	$750	-
PAYROLL/COMP TIME	$592	$2,226	$5,000	$14,000	180.00%
PAYROLL/SUMMER/SEASONAL HELP	$4,566	$1,060	$14,000	$5,000	-64.29%
Total PAYROLL	$336,323	$328,092	$367,058	$370,901	1.05%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$5,877	$1,119	$10,000	-	-100.00%
Total EQUIPMENT	$5,877	$1,119	$10,000	-	-100.00%
CONTRACTUAL					
PRINTING	$315	$3,099	$3,500	$4,000	14.29%
TELEPHONE	$1,299	$1,297	$1,615	$1,200	-25.70%
SUPPLIES	$5,377	$2,356	$5,000	$8,000	60.00%
TRAVEL EMPLOYEE	$9,234	$5,140	$10,000	$8,000	-20.00%
REPAIRS & MAINTENANCE	$4,540	$1,479	$6,500	$500	-92.31%
POSTAGE	$92	$6,222	$500	$500	0.00%
BOOKS, MAGAZINES, PUBLIC	$1,187	$1,039	$800	$600	-25.00%
INSURANCE, LIABILITY	$728	-	-	-	-
RENT/LEASE	$15,062	$8,107	-	$1,383	-
MEMBERSHIP DUES	$3,806	$3,525	$6,000	$4,175	-30.42%
ADVERTISING	$403	$5,970	$15,000	$15,000	0.00%
CONTRACTS	$112,595	$224,408	$466,372	$19,372	-95.85%
EDUCATION EMPLOYEE	$9,590	$11,317	$20,000	$20,000	0.00%
MED,DRGS, HLTH RL - NON	$236	$274	$600	$400	-33.33%
SOFTWARE LICENSES	$8,008	$2,462	$10,000	$6,150	-38.50%

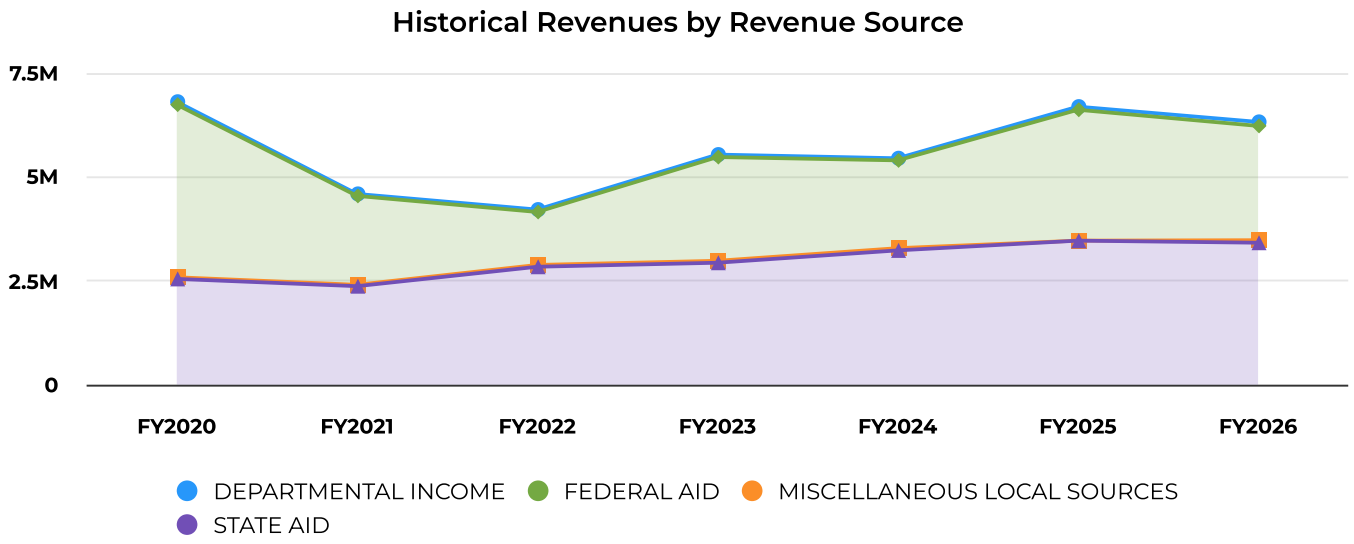
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
TRAVEL NON EMPLOYEE	$171	$380	$1,000	$1,200	20.00%
PHOTOGRAPHY EXPENSES	-	-	$1,500	$500	-66.67%
PAYMENT OF TAXES	$6,179	$3,141	-	-	-
TELEPHONE/CELLULAR	$778	$891	$4,000	$1,000	-75.00%
MAINTENANCE/PRINT MGT SVCS	$3	$3	$2,200	$500	-77.27%
IT HARDWARE MAINTENANCE	$1,110	$700	$3,200	$1,000	-68.75%
UTILITIES/ELECTRIC	$2,821	$987	-	-	-
IT SOFTWARE MAINTENANCE	-	-	$5,000	$1,000	-80.00%
UTILITIES/GAS	$1,022	$511	-	-	-
UTILITIES/WATER	$100	$42	-	-	-
UTILITIES/SEWER	$44	$43	-	-	-
NETWORK	$413	$399	$500	$450	-10.00%
Total CONTRACTUAL	$185,112	$283,790	$563,287	$94,930	-83.15%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$25,026	$24,375	$27,346	$27,632	1.05%
STATE RETIREMENT	$40,741	$44,924	$51,213	$76,679	49.73%
HSP,MED,DENT,DRUGS,VISION	$120,018	$104,779	$133,646	$84,426	-36.83%
Total EMPLOYEE BENEFITS	$185,785	$174,078	$212,205	$188,737	-11.06%
PLANNING BOARD/ECTC	$543,798	$1,579,639	$1,040,794	$1,014,797	-2.50%
PAYROLL					
PAYROLL/REGULAR	$197,232	$266,852	$359,512	$297,151	-17.35%
PAYROLL/HOLIDAY	$15,147	$13,592	-	-	-
PAYROLL/OVERTIME	$103	$276	-	-	-
PAYROLL/INSURANCE BUYBACK	-	-	-	$750	-
PAYROLL/COMP TIME	$1,547	$1,877	$5,000	$5,000	0.00%
PAYROLL/SUMMER/SEASONAL HELP	-	-	$14,000	$5,000	-64.29%
Total PAYROLL	$214,029	$282,597	$378,512	$307,901	-18.65%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	-	$8,564	$19,500	$11,000	-43.59%
Total EQUIPMENT	-	$8,564	$19,500	$11,000	-43.59%
CONTRACTUAL					
PRINTING	$4,052	$1,842	$5,000	$5,000	0.00%
TELEPHONE	$850	$784	$1,500	$1,000	-33.33%
SUPPLIES	$6,206	$3,184	$6,000	$6,000	0.00%
TRAVEL EMPLOYEE	$3,064	$699	$7,500	$6,000	-20.00%
REPAIRS & MAINTENANCE	$822	$2,483	$2,500	$1,100	-56.00%
POSTAGE	$20	$24	$500	$500	0.00%
BOOKS, MAGAZINES, PUBLIC	$268	$54	$900	$500	-44.44%
RENT/LEASE	$8,630	$6,356	-	-	-
MEMBERSHIP DUES	$275	$550	$6,000	$1,500	-75.00%
ADVERTISING	$220	$288	$2,500	-	-100.00%
CONTRACTS	$141,817	$1,150,979	$425,000	$498,000	17.18%
EDUCATION EMPLOYEE	$2,025	$495	$11,000	$10,000	-9.09%

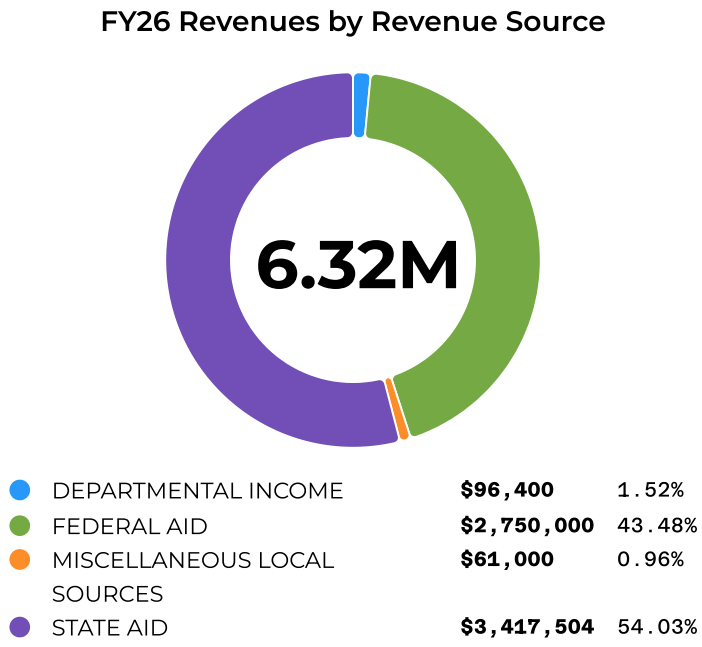
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
MED,DRGS, HLTH RL - NON	$118	-	-	$400	-
SOFTWARE LICENSES	$295	$851	$9,000	$3,625	-59.72%
TRAVEL NON EMPLOYEE	-	-	$500	-	-100.00%
TELEPHONE/CELLULAR	$474	$555	$3,000	$1,000	-66.67%
IT HARDWARE MAINTENANCE	$900	$800	$4,000	$1,000	-75.00%
IT SOFTWARE MAINTENANCE	$212	$234	$5,500	$1,000	-81.82%
NETWORK	$471	$512	$600	$450	-25.00%
Total CONTRACTUAL	$170,720	$1,170,689	$491,000	$537,075	9.38%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$23,505	$17,543	$28,199	$22,939	-18.65%
STATE RETIREMENT	$39,529	$37,379	$43,395	$51,456	18.58%
HSP,MED,DENT,DRUGS,VISION	$96,015	$62,867	$80,188	$84,426	5.29%
Total EMPLOYEE BENEFITS	$159,048	$117,789	$151,782	$158,821	4.64%
Total Expenditures	**$6,154,770**	**$7,873,954**	**$7,632,596**	**$7,935,117**	**3.96%**

Revenue Summary



Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$59,265	$50,831	$75,000	$96,400	28.53%
MISCELLANEOUS LOCAL SOURCES	$46,751	$53,164	-	$61,000	-
STATE AID	$2,935,905	$3,232,873	$3,467,504	$3,417,504	-1.44%
FEDERAL AID	$2,496,566	$2,113,201	$3,150,000	$2,750,000	-12.70%
Total Revenues	**$5,538,486**	**$5,450,070**	**$6,692,504**	**$6,324,904**	**-5.49%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
BUS OPERATIONS	$4,957,687	$5,063,977	$5,567,504	$6,324,904	13.60%
DEPARTMENTAL INCOME					
BUS OPERATIONS	$59,265	$50,831	$75,000	$96,400	28.53%
Total DEPARTMENTAL INCOME	$59,265	$50,831	$75,000	$96,400	28.53%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$46,751	$53,164	-	$61,000	-
Total MISCELLANEOUS LOCAL SOURCES	$46,751	$53,164	-	$61,000	-
STATE AID					
SA OTHER TRANSPORTATION	-	-	$500,000	$250,000	-50.00%
SA BUS OTHER MASS TRANS	$1,747,106	$1,908,059	$1,400,000	$2,000,000	42.86%
SA TRANSIT NON CONTRACT	$1,167,504	$1,167,504	$1,167,504	$1,167,504	0.00%
Total STATE AID	$2,914,610	$3,075,563	$3,067,504	$3,417,504	11.41%
FEDERAL AID					
FA GENERAL GOVT AID	$1,937,061	$1,890,247	$2,425,000	$2,750,000	13.40%
FA EMPLOYMENT AND SUPPORT SERVICES	-	-$5,828	-	-	-
Total FEDERAL AID	$1,937,061	$1,884,419	$2,425,000	$2,750,000	13.40%
PLANNING BOARD	$70,799	$157,310	$375,000	-	-100.00%
STATE AID					
SA STATE GRANTS	$21,294	$157,310	$200,000	-	-100.00%
Total STATE AID	$21,294	$157,310	$200,000	-	-100.00%
FEDERAL AID					
FA FEDERAL GRANTS	$49,505	-	$175,000	-	-100.00%
Total FEDERAL AID	$49,505	-	$175,000	-	-100.00%
PLANNING BOARD/ECTC	$510,000	$228,782	$750,000	-	-100.00%
STATE AID					
SA STATE GRANTS	-	-	$200,000	-	-100.00%
Total STATE AID	-	-	$200,000	-	-100.00%
FEDERAL AID					
FA GENERAL GOVT AID	$510,000	$228,782	$550,000	-	-100.00%
Total FEDERAL AID	$510,000	$228,782	$550,000	-	-100.00%
Total Revenues	**$5,538,486**	**$5,450,070**	**$6,692,504**	**$6,324,904**	**-5.49%**

Probation

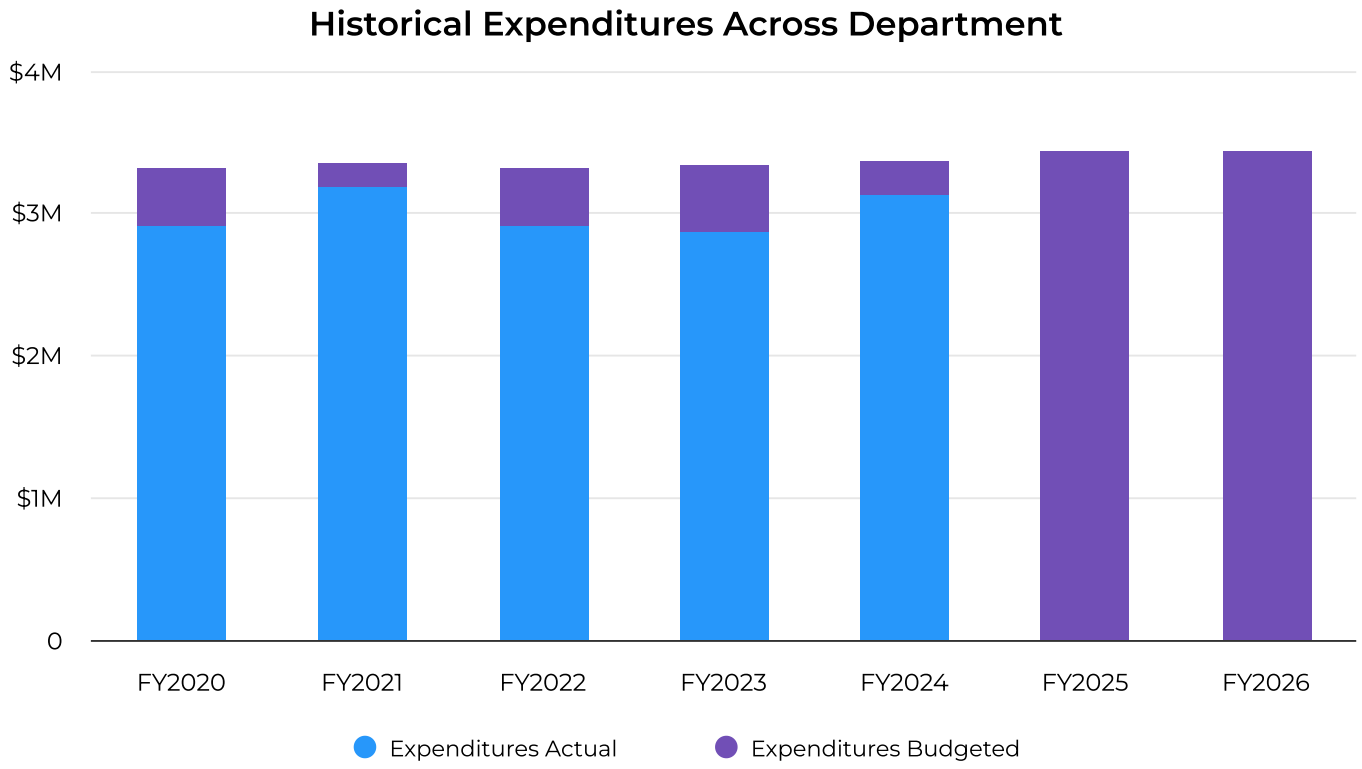
Department Information



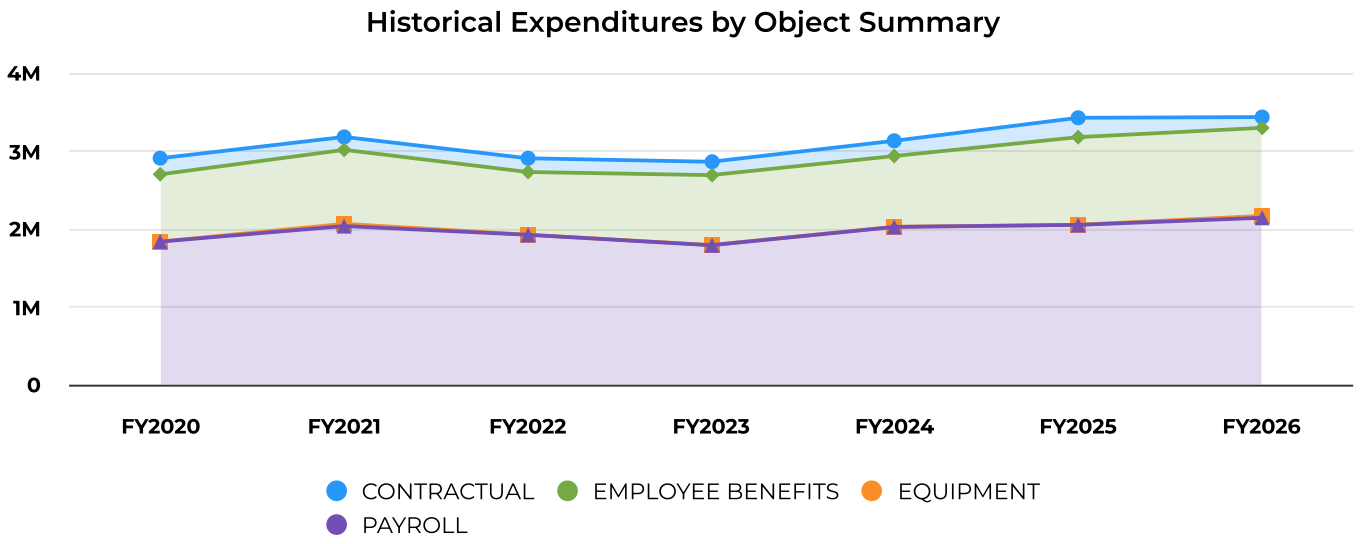
Frank Tiberia
Director

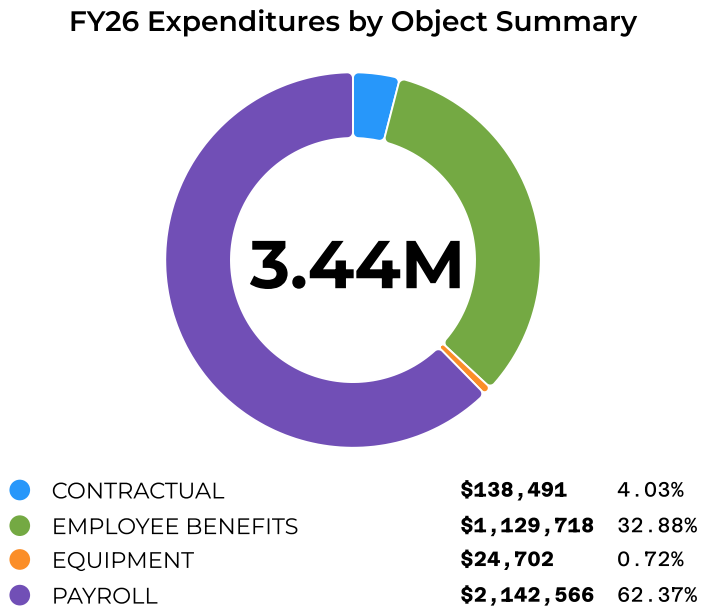
The Chemung County Probation Department is a criminal justice agency dedicated to rehabilitating juveniles and adult offenders under community supervision. In addition to supervising individuals, the department prepares investigations for criminal and family courts and manages intake services for alleged juvenile delinquents. Probation also collects and disburses restitution to crime victims, ensuring accountability and providing support to victims. Recognizing the importance of employment in rehabilitation, the department maintains an Employment Liaison who works directly with local employers to schedule interviews and address workplace concerns. Through this blend of supervision, rehabilitation, victim services, and community engagement, the Probation Department plays a key role in enhancing public safety and offender reintegration.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$1,790,828	$2,025,761	$2,051,403	$2,142,566	4.44%
EQUIPMENT	$1,271	$1,341	$1,500	$24,702	1,546.80%
CONTRACTUAL	$171,498	$195,576	$248,517	$138,491	-44.27%
EMPLOYEE BENEFITS	$898,206	$908,762	$1,124,925	$1,129,718	0.43%
Total Expenditures	**$2,861,803**	**$3,131,440**	**$3,426,345**	**$3,435,477**	**0.27%**

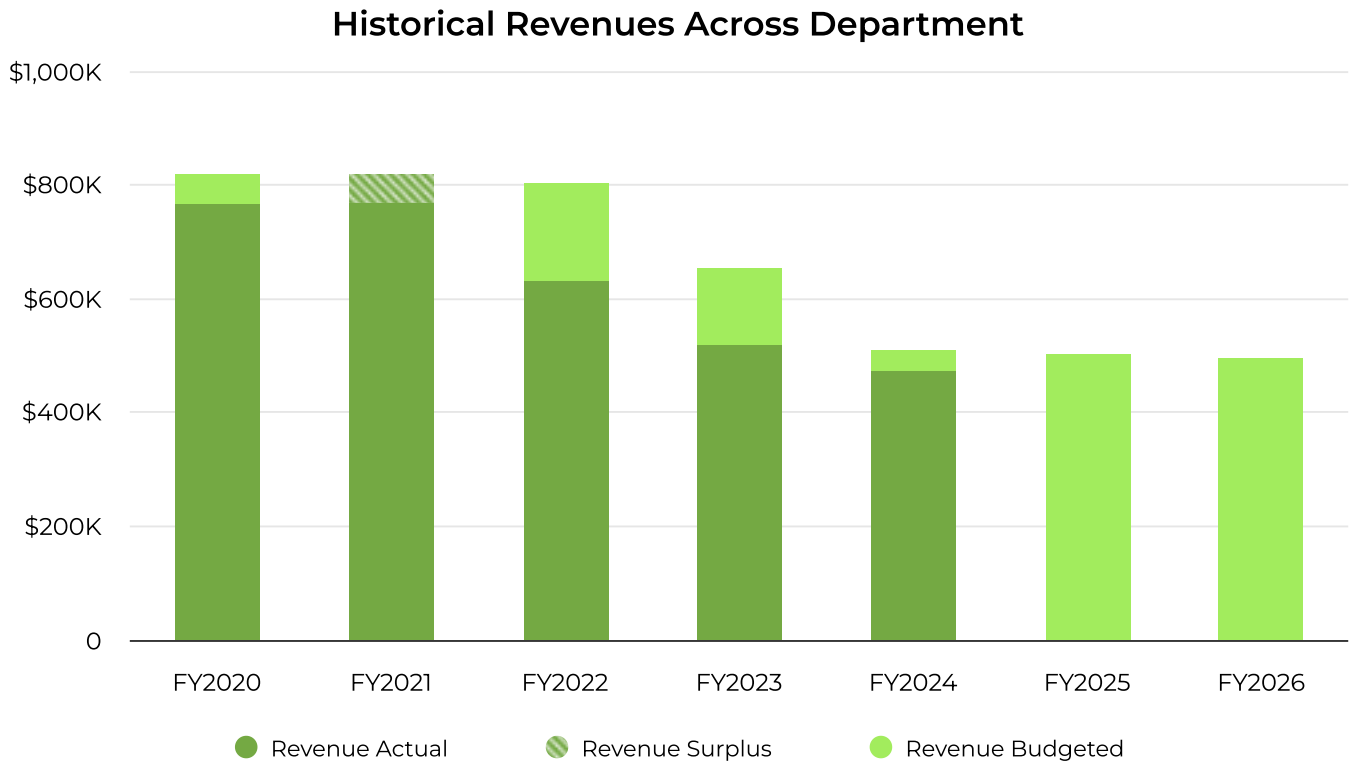
Expenditures by Department

Expenditures by Department

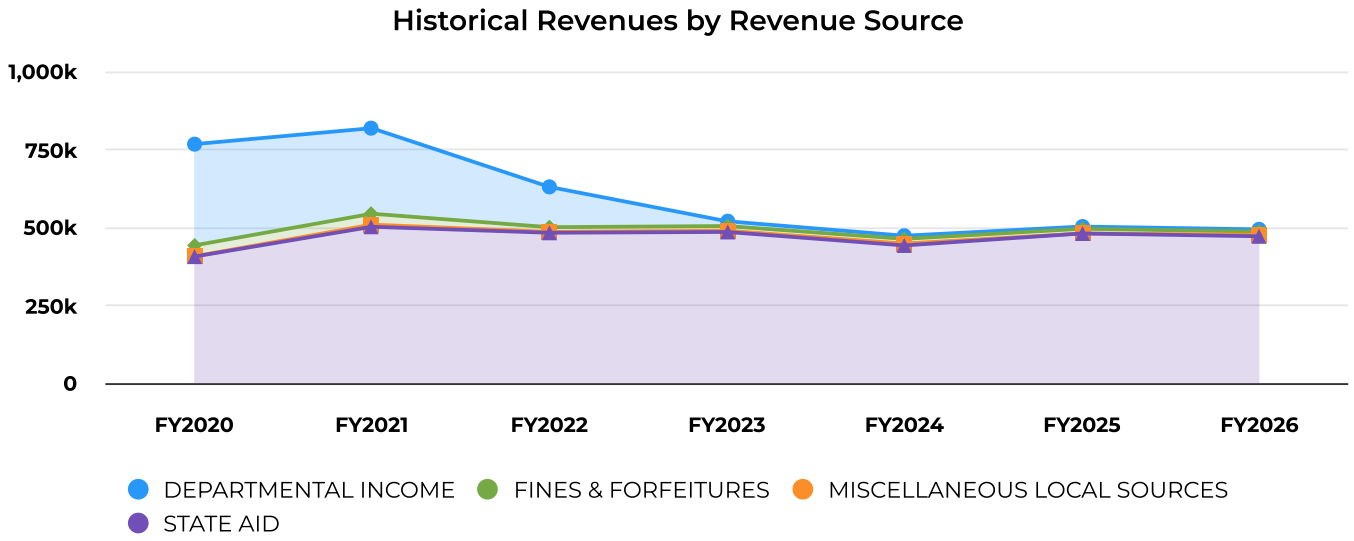
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PROBATION	$2,861,803	$3,131,440	$3,426,345	$3,435,477	0.27%
PAYROLL					
PAYROLL/REGULAR	$1,657,150	$1,888,306	$2,029,403	$2,128,066	4.86%
PAYROLL/HOLIDAY	$89,096	$90,375	-	-	-
PAYROLL/OVERTIME	-	$198	$19,000	$10,000	-47.37%
PAYROLL/INSURANCE BUYBACK	$3,000	$1,500	$3,000	$4,500	50.00%
PAYROLL/COMP TIME	$41,583	$45,383	-	-	-
Total PAYROLL	$1,790,828	$2,025,761	$2,051,403	$2,142,566	4.44%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$1,271	$1,341	$1,500	$24,702	1,546.80%
Total EQUIPMENT	$1,271	$1,341	$1,500	$24,702	1,546.80%
CONTRACTUAL					
PRINTING	$515	$328	$730	$410	-43.84%
TELEPHONE	$5,554	$5,229	$6,700	$5,340	-20.30%
SUPPLIES	$5,295	$6,029	$7,119	$6,205	-12.84%
TRAVEL EMPLOYEE	$10,268	$14,883	$18,000	$17,000	-5.56%
REPAIRS & MAINTENANCE	-	-	$100	$50	-50.00%
POSTAGE	$2,677	$2,718	$3,600	$2,900	-19.44%
BOOKS, MAGAZINES, PUBLIC	$2,308	$2,671	$3,245	$4,381	35.01%
INSURANCE, LIABILITY	$6,045	$5,285	$7,500	$6,200	-17.33%
RENT/LEASE	$1,032	$920	$1,500	$900	-40.00%
CONTRACTS	$1,207	$12,280	$30,450	$30,900	1.48%
EDUCATION EMPLOYEE	$4,565	$1,750	$11,910	$6,560	-44.92%
SOFTWARE LICENSES	$6,083	-	-	-	-
RECORDS MANAGEMENT	$1,325	$1,295	$1,500	$1,560	4.00%
MISCELLANEOUS	$260	$512	$1,000	-	-100.00%
TELEPHONE/CELLULAR	$655	$855	$1,020	$876	-14.12%
MAINTENANCE/PRINT MGT SVCS	$1,436	$2,053	$1,800	$2,100	16.67%
IT HARDWARE MAINTENANCE	$2,900	$2,900	$3,100	$3,000	-3.23%
IT SOFTWARE MAINTENANCE	$12,564	$23,992	$25,851	$24,834	-3.93%
MEDICAL/PHYSICALS	$151	$392	$400	$675	68.75%
NETWORK	$1,741	$1,679	$2,000	$1,800	-10.00%
PROB/CONTRACT/PROJ BAIL	$91,686	$93,643	$98,192	-	-100.00%
PROB/ELECTRONIC MONITORNG	$13,233	$16,162	$22,800	$22,800	0.00%
Total CONTRACTUAL	$171,498	$195,576	$248,517	$138,491	-44.27%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$132,034	$149,236	$152,830	$159,621	4.44%
STATE RETIREMENT	$214,089	$277,543	$330,595	$350,975	6.16%
HSP,MED,DENT,DRUGS,VISION	$552,083	$481,983	$641,500	$619,122	-3.49%
Total EMPLOYEE BENEFITS	$898,206	$908,762	$1,124,925	$1,129,718	0.43%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total Expenditures	**$2,861,803**	**$3,131,440**	**$3,426,345**	**$3,435,477**	**0.27%**

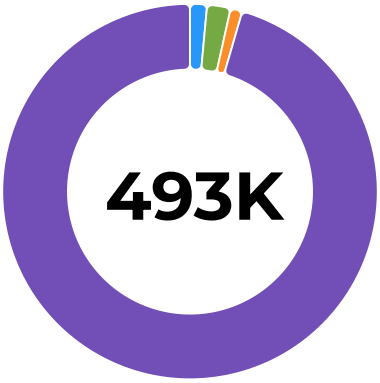
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME	**$7,200**	1.46%
FINES & FORFEITURES	**$10,000**	2.03%
MISCELLANEOUS LOCAL SOURCES	**$5,000**	1.01%
STATE AID	**$471,296**	95.50%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$15,433	$10,122	$7,200	$7,200	0.00%
MISCELLANEOUS LOCAL SOURCES	$4,037	$6,095	-	$5,000	-
FINES & FORFEITURES	$15,000	$15,000	$15,000	$10,000	-33.33%
STATE AID	$485,184	$441,888	$480,358	$471,296	-1.89%
Total Revenues	**$519,654**	**$473,104**	**$502,558**	**$493,496**	**-1.80%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PROBATION	$519,654	$473,104	$502,558	$493,496	-1.80%
DEPARTMENTAL INCOME					
OTHER GEN. DEPT INCOME	$8,128	$200	-	-	-
RESTITUTION COLL SURCHARG	$7,305	$9,922	$7,200	$7,200	0.00%
Total DEPARTMENTAL INCOME	$15,433	$10,122	$7,200	$7,200	0.00%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$4,037	$6,095	-	$5,000	-
Total MISCELLANEOUS LOCAL SOURCES	$4,037	$6,095	-	$5,000	-
FINES & FORFEITURES					
STOP DWI FINES	$15,000	$15,000	$15,000	$10,000	-33.33%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total FINES & FORFEITURES	$15,000	$15,000	$15,000	$10,000	-33.33%
STATE AID					
SA STATE AID - OTHER	$11,197	$8,958	$9,595	$9,595	0.00%
SA STATE GRANTS	$74,866	$22,623	$70,000	$135,938	94.20%
SA PROBATION SERVICES	$302,571	$302,571	$302,571	$302,571	0.00%
SA PROB/ALT TO INCARCERAT	$96,550	$107,736	$98,192	$23,192	-76.38%
Total STATE AID	$485,184	$441,888	$480,358	$471,296	-1.89%
Total Revenues	**$519,654**	**$473,104**	**$502,558**	**$493,496**	**-1.80%**

Public Advocate

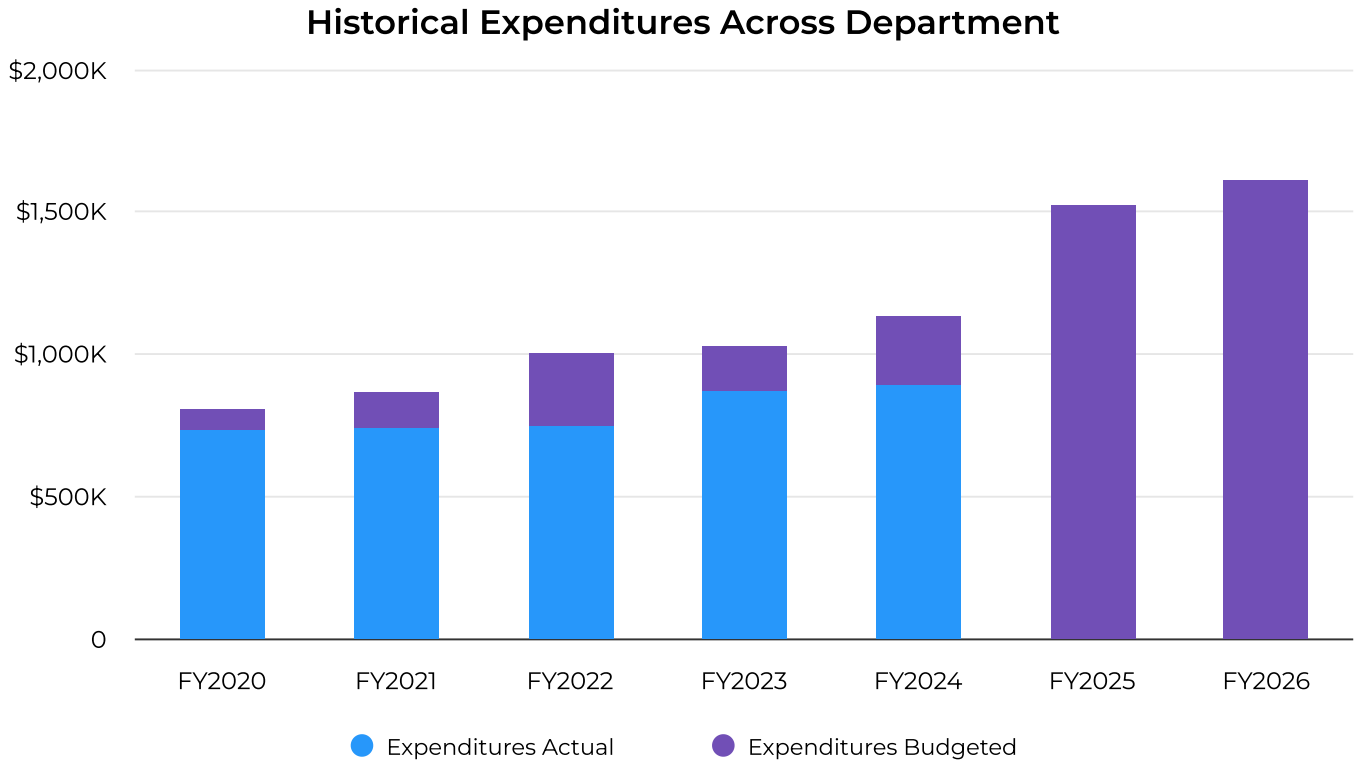
Department Information



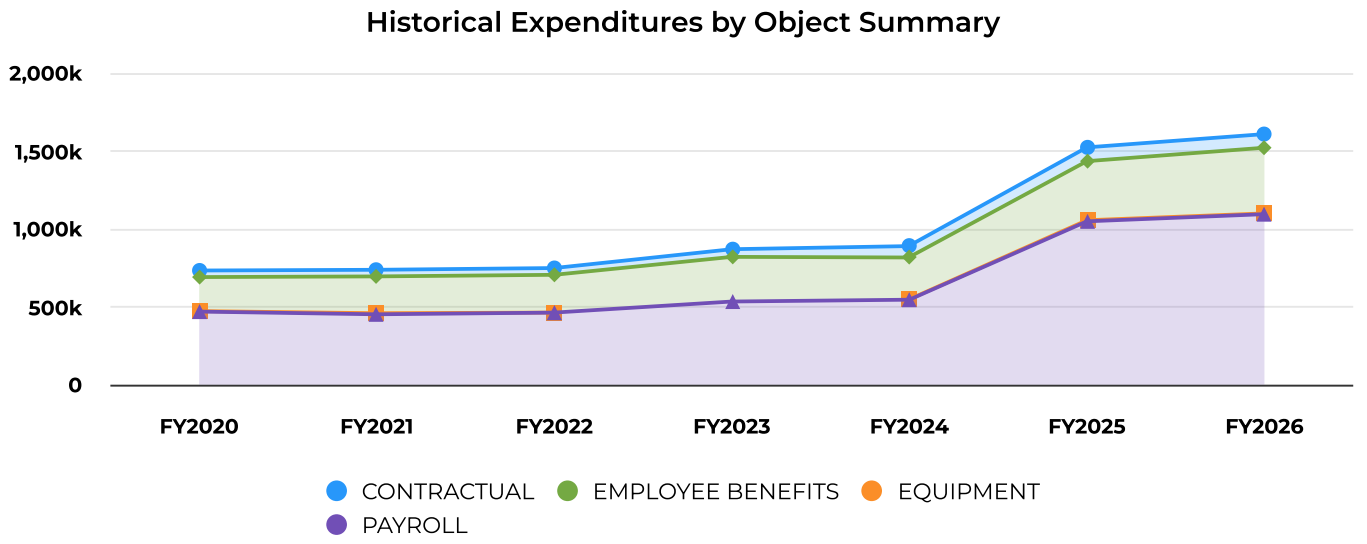
John Brennan
Public Advocate

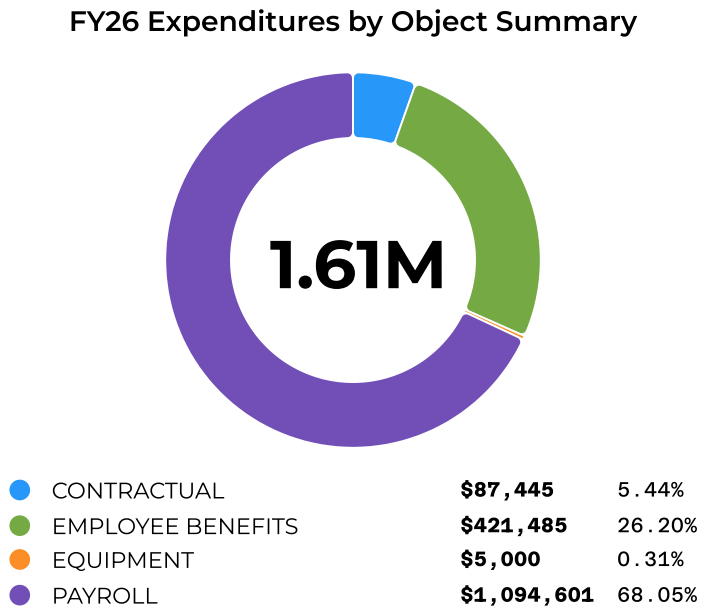
The Public Advocate represents the legal interests of Chemung County in specific matters related to Family Court and other assigned cases. The office ensures that county positions are presented clearly and effectively in legal proceedings. By providing legal advocacy, the Public Advocate supports the county's responsibility to protect vulnerable populations and uphold state laws.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

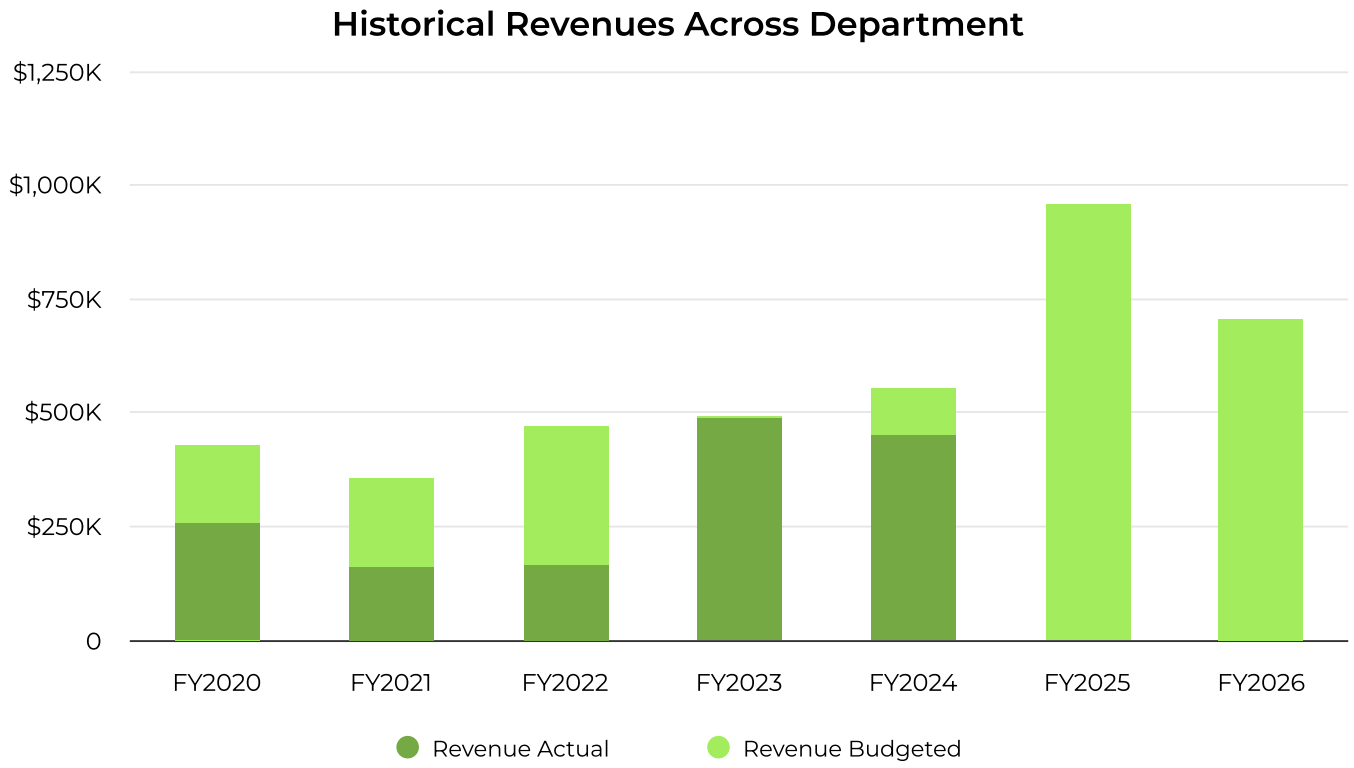
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$533,901	$545,639	$1,048,512	$1,094,601	4.40%
EQUIPMENT	-	$2,720	$7,000	$5,000	-28.57%
CONTRACTUAL	$49,109	$73,194	$88,600	$87,445	-1.30%
EMPLOYEE BENEFITS	$286,632	$270,888	$379,168	$421,485	11.16%
Total Expenditures	**$869,642**	**$892,441**	**$1,523,280**	**$1,608,531**	**5.60%**

Expenditures by Sub Department

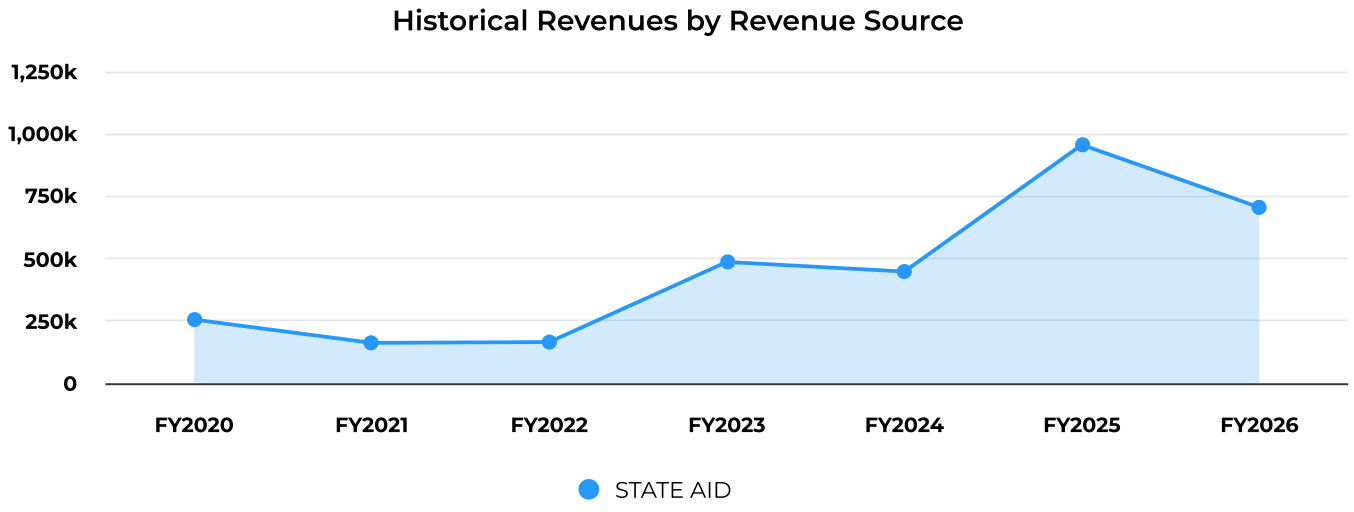
Expenditures by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PUBLIC ADVOCATE OFFICE					
PAYROLL					
PAYROLL/REGULAR	$511,206	$522,726	$1,048,512	$1,094,601	4.40%
PAYROLL/HOLIDAY	$22,694	$22,913	-	-	-
Total PAYROLL	$533,901	$545,639	$1,048,512	$1,094,601	4.40%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	-	$2,720	$7,000	$5,000	-28.57%
Total EQUIPMENT	-	$2,720	$7,000	$5,000	-28.57%
CONTRACTUAL					
PRINTING	-	$300	$600	$600	0.00%
TELEPHONE	$1,905	$1,816	$1,600	$1,600	0.00%
SUPPLIES	$3,384	$2,953	$3,500	$3,500	0.00%
TRAVEL EMPLOYEE	$5,963	$7,782	$8,000	$8,000	0.00%
POSTAGE	$728	$444	$700	$700	0.00%
BOOKS, MAGAZINES, PUBLIC	$15,515	$12,288	$14,000	$14,000	0.00%
INSURANCE, LIABILITY	-	-	$3,400	$3,400	0.00%
RENT/LEASE	$2,065	$1,729	$3,500	$3,500	0.00%
MEMBERSHIP DUES	$321	$2,547	$3,500	$3,245	-7.29%
CONTRACTS	$6,306	$1,962	$200	$200	0.00%
EDUCATION EMPLOYEE	$3,255	$1,120	$5,000	$5,000	0.00%
SOFTWARE LICENSES	-	$36,801	$20,000	$20,000	0.00%
INVESTIGATIONS	$6,884	$676	$18,000	$18,000	0.00%
LICENSE, FEES, PERMITS	$584	$651	$1,500	$1,500	0.00%
TELEPHONE/CELLULAR	-	-$100	$3,000	$2,100	-30.00%
IT HARDWARE MAINTENANCE	$1,400	$1,400	$1,400	$1,400	0.00%
NETWORK	$799	$825	$700	$700	0.00%
Total CONTRACTUAL	$49,109	$73,194	$88,600	$87,445	-1.30%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$39,678	$40,409	$78,114	$81,548	4.40%
STATE RETIREMENT	$78,929	$83,789	$87,221	$142,944	63.89%
HSP,MED,DENT,DRUGS,VISION	$168,025	$146,691	$213,833	$196,993	-7.88%
Total EMPLOYEE BENEFITS	$286,632	$270,888	$379,168	$421,485	11.16%
Total PUBLIC ADVOCATE OFFICE	$869,642	$892,441	$1,523,280	$1,608,531	5.60%
Total Expenditures	**$869,642**	**$892,441**	**$1,523,280**	**$1,608,531**	**5.60%**

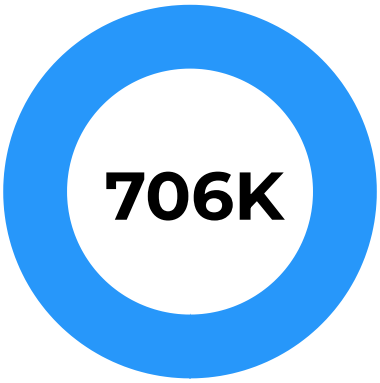
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



STATE AID **$705,545** 100.00%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
STATE AID	$486,729	$448,132	$956,634	$705,545	-26.25%
Total Revenues	**$486,729**	**$448,132**	**$956,634**	**$705,545**	**-26.25%**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PUBLIC ADVOCATE OFFICE					
STATE AID					
SA STATE AID - OTHER	$8,632	$6,894	$7,000	$7,000	0.00%
SA STATE GRANTS	$55,983	-	$110,732	$110,732	0.00%
SA ILS FUND	$422,114	$441,239	$838,902	$587,813	-29.93%
Total STATE AID	$486,729	$448,132	$956,634	$705,545	-26.25%
Total PUBLIC ADVOCATE OFFICE	$486,729	$448,132	$956,634	$705,545	-26.25%
Total Revenues	**$486,729**	**$448,132**	**$956,634**	**$705,545**	**-26.25%**

Public Defender

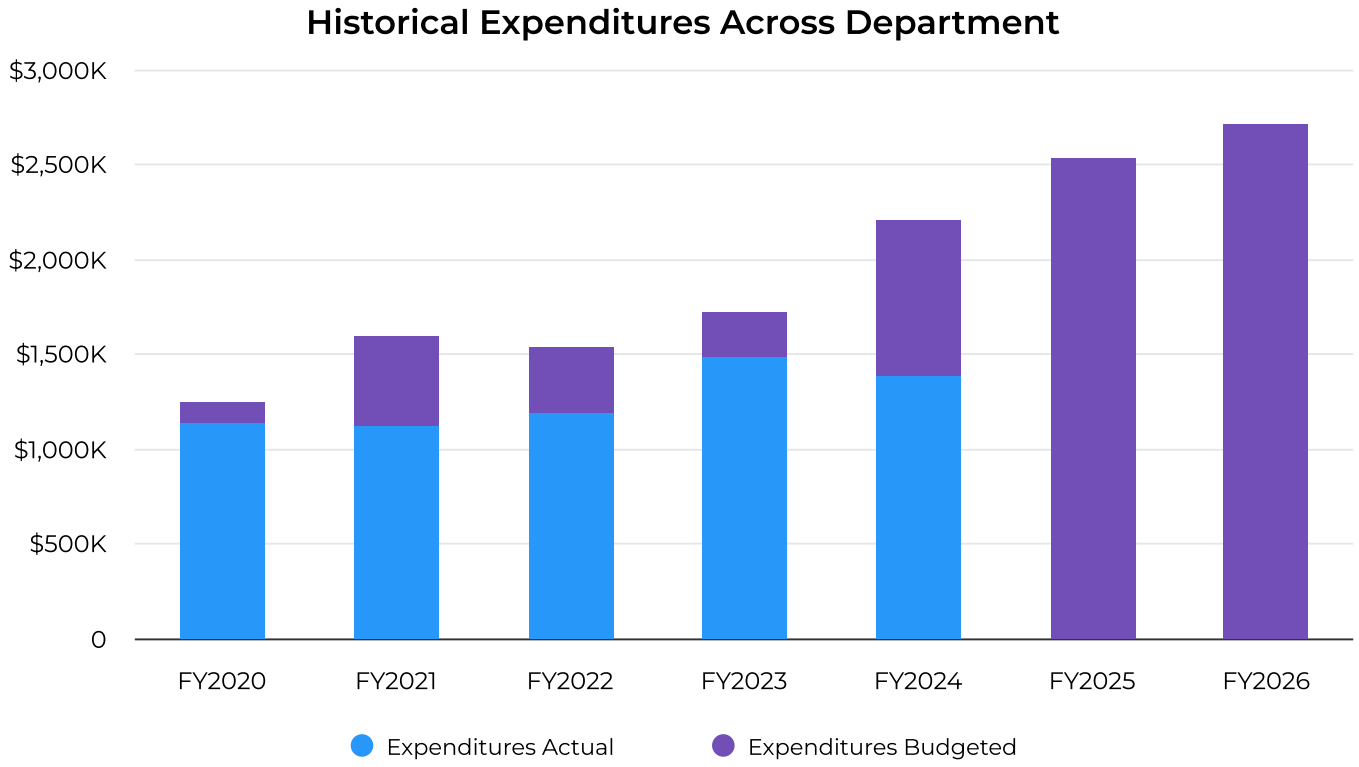
Department Information



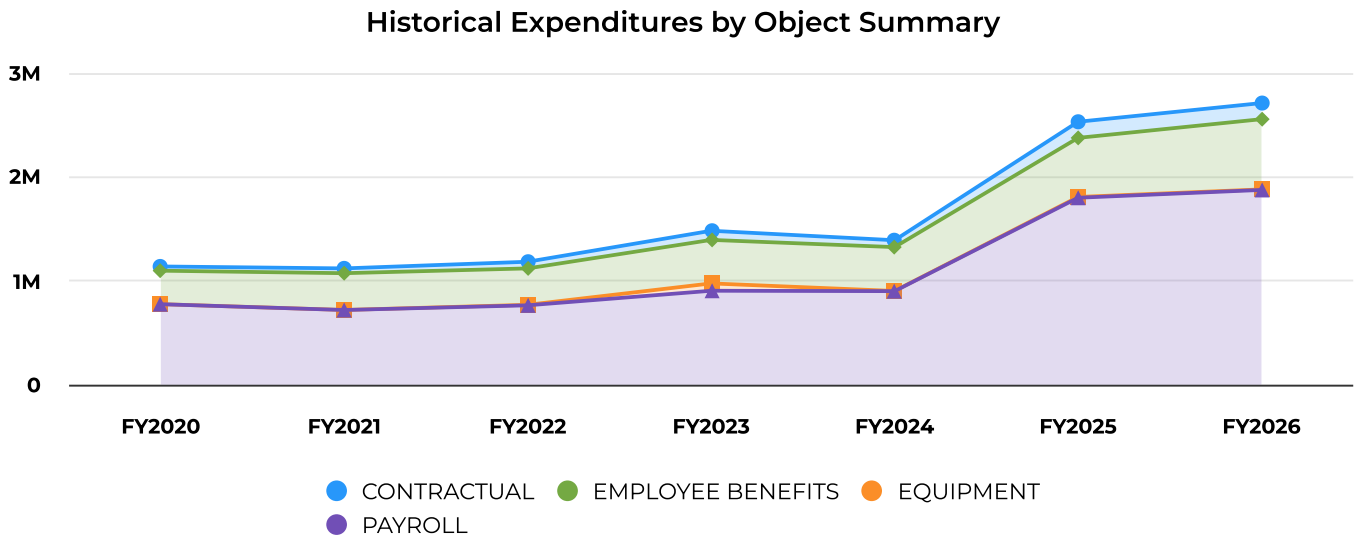
John Schwenkler
Public Defender

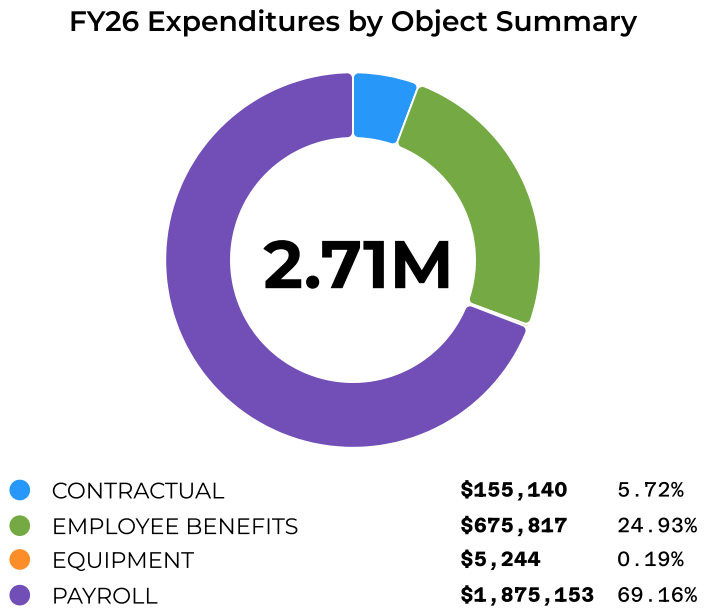
The Public Defender provides legal representation to individuals in Chemung County who are unable to afford private counsel. The office ensures that defendants receive fair and effective representation in criminal and, in particular, family court matters. Its attorneys safeguard constitutional rights, uphold due process, and contribute to the integrity of the justice system. The Public Defender plays a crucial role in striking a balance between fairness and accountability within the county's courts.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$904,626	$900,752	$1,799,846	$1,875,153	4.18%
EQUIPMENT	$70,658	$1,752	$7,500	$5,244	-30.08%
CONTRACTUAL	$88,065	$66,210	$155,140	$155,140	0.00%
EMPLOYEE BENEFITS	$418,816	$422,174	$568,820	$675,817	18.81%
Total Expenditures	**$1,482,165**	**$1,390,888**	**$2,531,306**	**$2,711,354**	**7.11%**

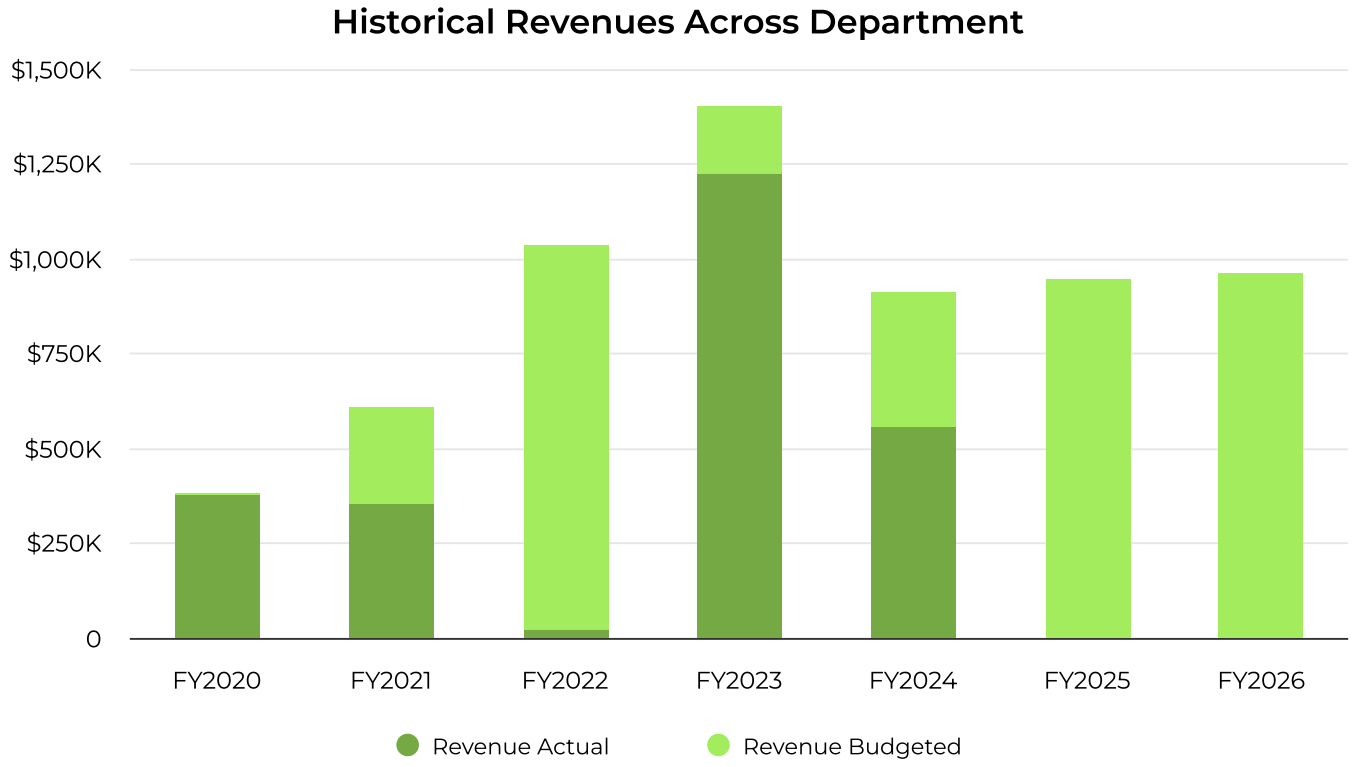
Expenditures by Sub Department

Expenditures by Sub Department

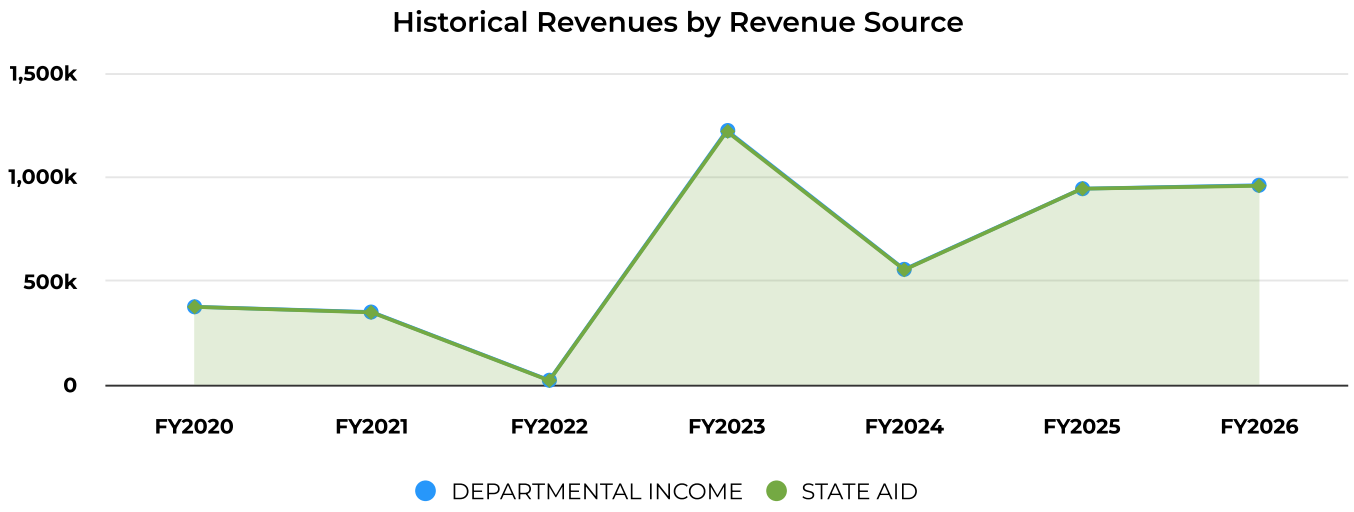
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PD/PUBLIC DEFENDER					
PAYROLL					
PAYROLL/REGULAR	$773,193	$813,509	$1,685,071	$1,754,890	4.14%
PAYROLL/HOLIDAY	$38,447	$41,236	-	-	-
PAYROLL/INSURANCE BUYBACK	$531	$1,500	$3,000	-	-100.00%
PAYROLL/COMP TIME	$2,931	$2,692	$1,500	-	-100.00%
Total PAYROLL	$815,102	$858,938	$1,689,571	$1,754,890	3.87%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$70,658	$1,752	$7,500	$5,244	-30.08%
Total EQUIPMENT	$70,658	$1,752	$7,500	$5,244	-30.08%
CONTRACTUAL					
TELEPHONE	$2,863	$2,562	$5,000	$5,000	0.00%
SUPPLIES	$12,811	$5,614	$7,000	$7,000	0.00%
TRAVEL EMPLOYEE	$12,725	$12,737	$14,340	$14,340	0.00%
POSTAGE	$1,635	$1,008	$2,000	$2,000	0.00%
BOOKS, MAGAZINES, PUBLIC	$11,718	$8,749	$19,500	$19,500	0.00%
INSURANCE, LIABILITY	-	-	$5,000	$5,000	0.00%
RENT/LEASE	$1,367	$118	$1,000	$1,000	0.00%
MEMBERSHIP DUES	$2,053	$1,771	$6,000	$3,000	-50.00%
ADVERTISING	-	-	$2,000	$2,000	0.00%
CONTRACTS	$796	$17,925	$20,000	$23,000	15.00%
EDUCATION EMPLOYEE	$2,700	$3,019	$15,000	$15,000	0.00%
MED,DRGS, HLTH RL - NON	$864	$685	$1,000	$1,000	0.00%
SOFTWARE LICENSES	$6,586	-	$1,500	$1,500	0.00%
INVESTIGATIONS	$19,773	$4,465	$40,000	$40,000	0.00%
RECORDS MANAGEMENT	$60	$145	$1,000	$1,000	0.00%
LICENSE, FEES, PERMITS	$4,785	-	$5,000	$5,000	0.00%
TELEPHONE/CELLULAR	$3,273	$3,382	$5,000	$5,000	0.00%
MAINTENANCE/PRINT MGT SVCS	$577	$1,133	$1,000	$1,000	0.00%
IT HARDWARE MAINTENANCE	$2,100	$1,800	$3,200	$3,200	0.00%
NETWORK	$1,379	$1,096	$600	$600	0.00%
Total CONTRACTUAL	$88,065	$66,210	$155,140	$155,140	0.00%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$61,112	$63,750	$125,873	$130,739	3.87%
STATE RETIREMENT	$99,890	$118,617	$131,109	$198,415	51.34%
HSP,MED,DENT,DRUGS,VISION	$216,033	$230,788	$294,021	$337,703	14.86%
Total EMPLOYEE BENEFITS	$377,034	$413,155	$551,003	$666,857	21.03%
Total PD/PUBLIC DEFENDER	$1,350,860	$1,340,055	$2,403,214	$2,582,131	7.44%
PD/CRIMINAL JUSTICE GRANT					
PAYROLL					
PAYROLL/REGULAR	$85,258	$39,249	$110,275	$120,263	9.06%

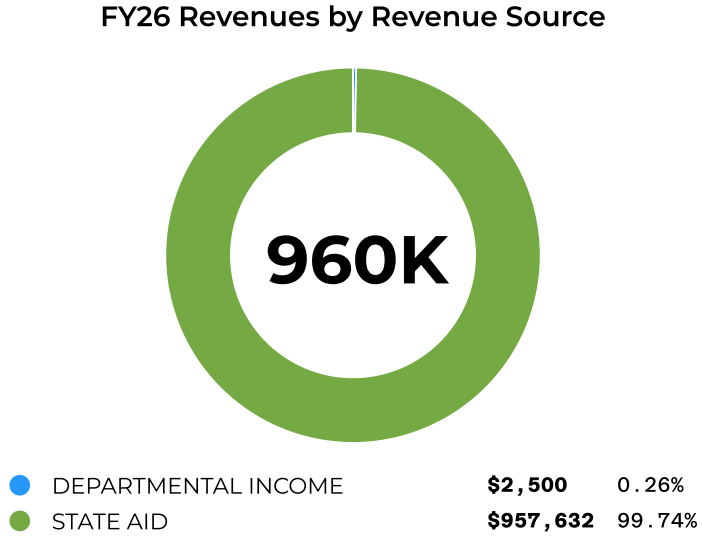
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL/HOLIDAY	$4,266	$2,566	-	-	-
Total PAYROLL	$89,523	$41,814	$110,275	$120,263	9.06%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$6,764	$3,063	$8,215	$8,960	9.07%
STATE RETIREMENT	$11,015	$5,957	$9,602	-	-100.00%
HSP,MED,DENT,DRUGS,VISION	$24,004	-	-	-	-
Total EMPLOYEE BENEFITS	$41,782	$9,019	$17,817	$8,960	-49.71%
Total PD/CRIMINAL JUSTICE GRANT	$131,306	$50,834	$128,092	$129,223	0.88%
Total Expenditures	**$1,482,165**	**$1,390,888**	**$2,531,306**	**$2,711,354**	**7.11%**

Revenue Summary



Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$4,200	$2,000	-	$2,500	-
STATE AID	$1,219,309	$553,240	$943,544	$957,632	1.49%
Total Revenues	**$1,223,509**	**$555,240**	**$943,544**	**$960,132**	**1.76%**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PD/PUBLIC DEFENDER					
DEPARTMENTAL INCOME					

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PUB. DEF. SVCE. REIMBUR.	$4,200	$2,000	-	$2,500	-
Total DEPARTMENTAL INCOME	$4,200	$2,000	-	$2,500	-
STATE AID					
SA STATE GRANTS	$246,317	-	-	-	-
SA ILS FUND	$958,905	$539,152	$943,544	$943,544	0.00%
Total STATE AID	$1,205,221	$539,152	$943,544	$943,544	0.00%
Total PD/PUBLIC DEFENDER	$1,209,421	$541,152	$943,544	$946,044	0.26%
PD/CRIMINAL JUSTICE GRANT					
STATE AID					
SA PUBLIC DEFENDER GRANTS	$14,088	$14,088	-	$14,088	-
Total STATE AID	$14,088	$14,088	-	$14,088	-
Total PD/CRIMINAL JUSTICE GRANT	$14,088	$14,088	-	$14,088	-
Total Revenues	**$1,223,509**	**$555,240**	**$943,544**	**$960,132**	**1.76%**

Public Health

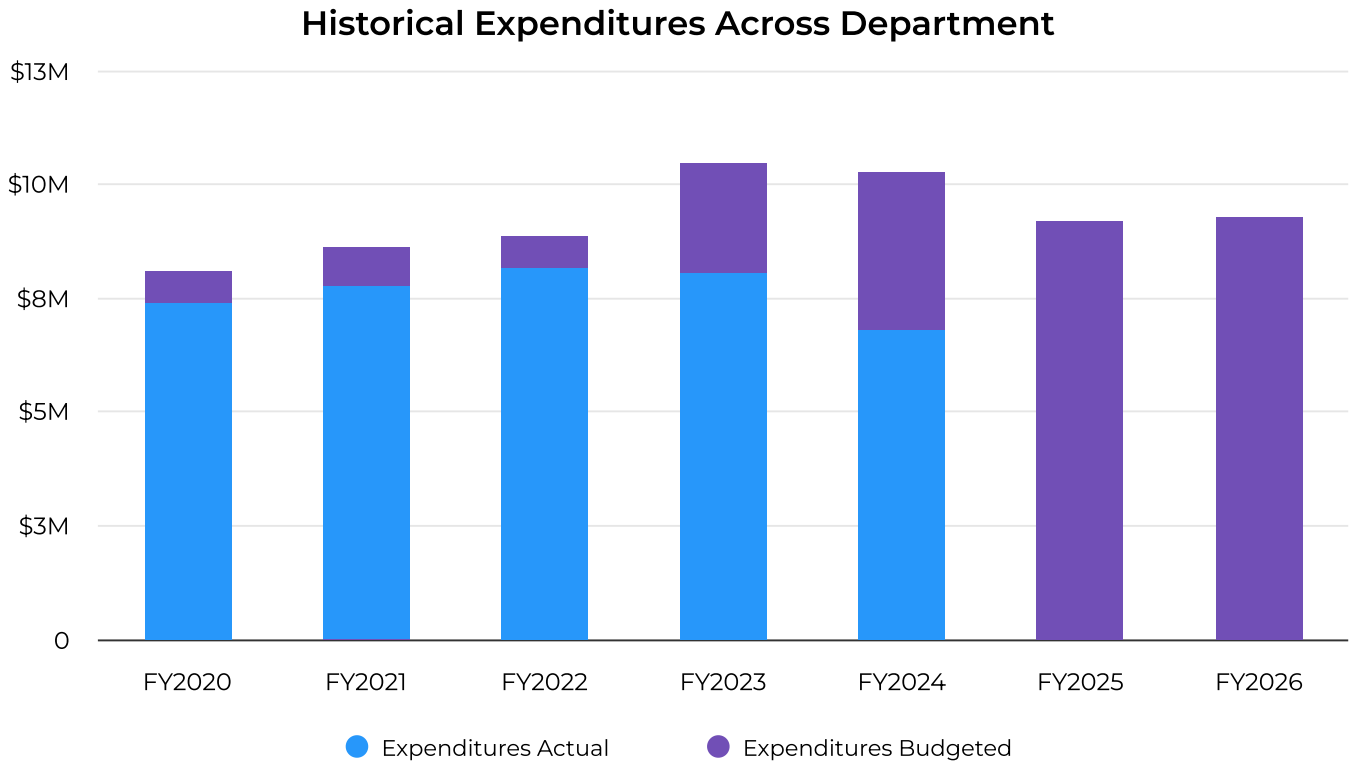
Department Information



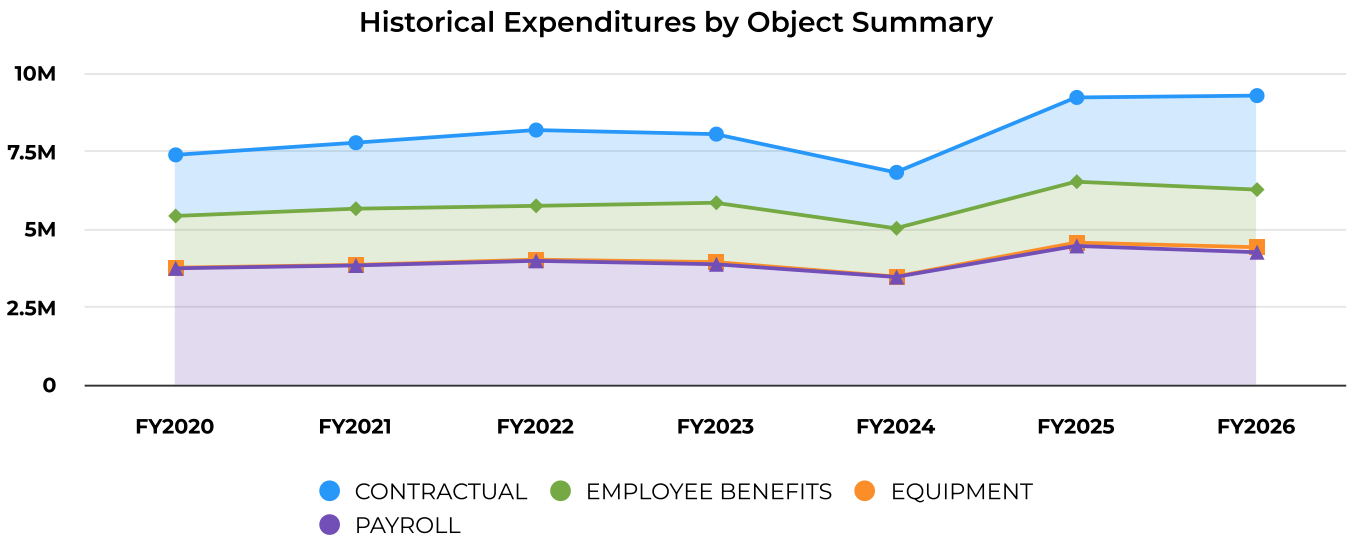
Peter Buzzetti
Director

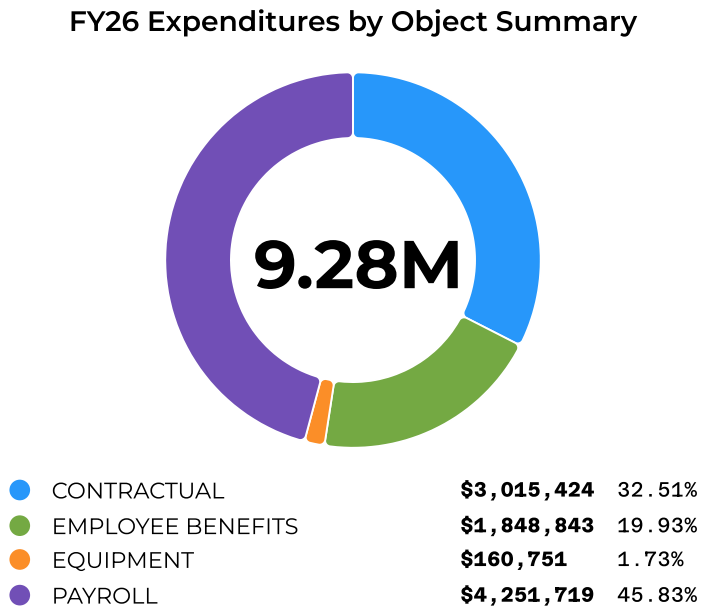
The Department of Public Health is committed to creating healthy and safe communities across Chemung County through responsive, professional, and equitable service delivery. It leads strategic public health planning informed by a comprehensive health assessment and improvement plan that targets chronic disease, tobacco use, and maternal and child health. The department operates clinics for immunizations, STIs, tuberculosis, lead poisoning, as well as vital records, WIC, home health, and cancer screenings. It also spearheads community programs, including the Cancer Services Program, the Southern Tier Tobacco Awareness Coalition, emergency preparedness initiatives, and the Medical Reserve Corps volunteer network. By combining direct care, public education, and collaborative planning, Public Health enables residents to live healthier and more resilient lives.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$3,865,565	$3,457,972	$4,453,724	$4,251,719	-4.54%
EQUIPMENT	$69,898	$13,090	$106,307	$160,751	51.21%
CONTRACTUAL	$2,202,335	$1,794,819	$2,703,311	$3,015,424	11.55%
EMPLOYEE BENEFITS	$1,903,263	$1,548,306	$1,954,683	$1,848,843	-5.41%
Total Expenditures	**$8,041,061**	**$6,814,188**	**$9,218,025**	**$9,276,737**	**0.64%**

Expenditures by Sub Department

Expenditures by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
HLTH/PUBLIC HEALTH					
PAYROLL					
PAYROLL/REGULAR	$1,547,885	$1,525,639	$1,892,505	$1,907,541	0.79%
PAYROLL/HOLIDAY	$64,116	$66,778	-	-	-
PAYROLL/OVERTIME	$24,532	$20,868	$32,000	$12,200	-61.88%
PAYROLL/INSURANCE BUYBACK	$2,125	$4,875	$3,000	$3,000	0.00%
PAYROLL/COMP TIME	$2,961	$4,544	-	-	-
PAYROLL/STIPEND	$12,450	$6,000	-	-	-
PAYROLL/OUT OF TITLE	$748	$1,095	$750	$750	0.00%
PAYROLL/SHFT DIFFERENTIAL	$356	$363	$750	$750	0.00%
PAYROLL/EDUC STIPEND	$173	-	-	-	-
Total PAYROLL	$1,655,346	$1,630,162	$1,929,005	$1,924,241	-0.25%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$50,659	$8,324	$96,145	$145,170	50.99%
Total EQUIPMENT	$50,659	$8,324	$96,145	$145,170	50.99%
CONTRACTUAL					
PRINTING	$4,100	-	-	-	-
TELEPHONE	$14,447	$13,930	$14,443	$15,028	4.05%
SUPPLIES	$21,732	$19,152	$100,416	$124,015	23.50%
TRAVEL EMPLOYEE	$23,176	$24,964	$38,200	$52,890	38.46%
REPAIRS & MAINTENANCE	$7,589	$14,712	$19,340	$14,877	-23.08%
POSTAGE	$11,459	$13,150	$13,804	$16,700	20.98%
BOOKS, MAGAZINES, PUBLIC	$179	-	-	-	-
INSURANCE, LIABILITY	$27,639	$26,240	$21,632	$21,800	0.78%
RENT/LEASE	$1,332	$1,207	$7,264	$10,800	48.68%
MEMBERSHIP DUES	$2,800	$3,550	$4,239	$4,670	10.17%
ADVERTISING	$11,131	$22,560	$35,000	$35,000	0.00%
INTERNET & TELEVISION	$1,655	$1,568	$1,800	-	-100.00%
LEGAL & ACCOUNTING	$1,000	$1,000	$1,622	$1,622	0.00%
CONTRACTS	$347,188	-$82,626	$316,750	$457,147	44.32%
EDUCATION EMPLOYEE	$2,145	$9,217	$13,245	$12,500	-5.62%
SOFTWARE LICENSES	$24,909	$14,516	$4,345	$4,566	5.09%
TRAVEL NON EMPLOYEE	$133	$17	$250	$250	0.00%
RECORDS MANAGEMENT	$350	$280	$960	$960	0.00%
BUILDING PROJECTS	-	$8,697	$53,000	$71,500	34.91%
COMPUTER SUPPLIES	-	-	$354	$1,593	350.00%
SERVICES FROM COUNTY DPTS	$22,115	$156,491	$91,187	$156,490	71.61%
BUILDING/CLEANING SVCS	$78,149	$90,525	$85,000	$85,000	0.00%
SERVICES/OUTSIDE CONSULT	$37,169	$75,168	$93,444	$99,694	6.69%
UNIFORMS, CLOTHING, SHOES	$645	$460	$13,010	$12,460	-4.23%
TELEPHONE/CELLULAR	$3,306	$3,472	$10,644	$8,143	-23.50%

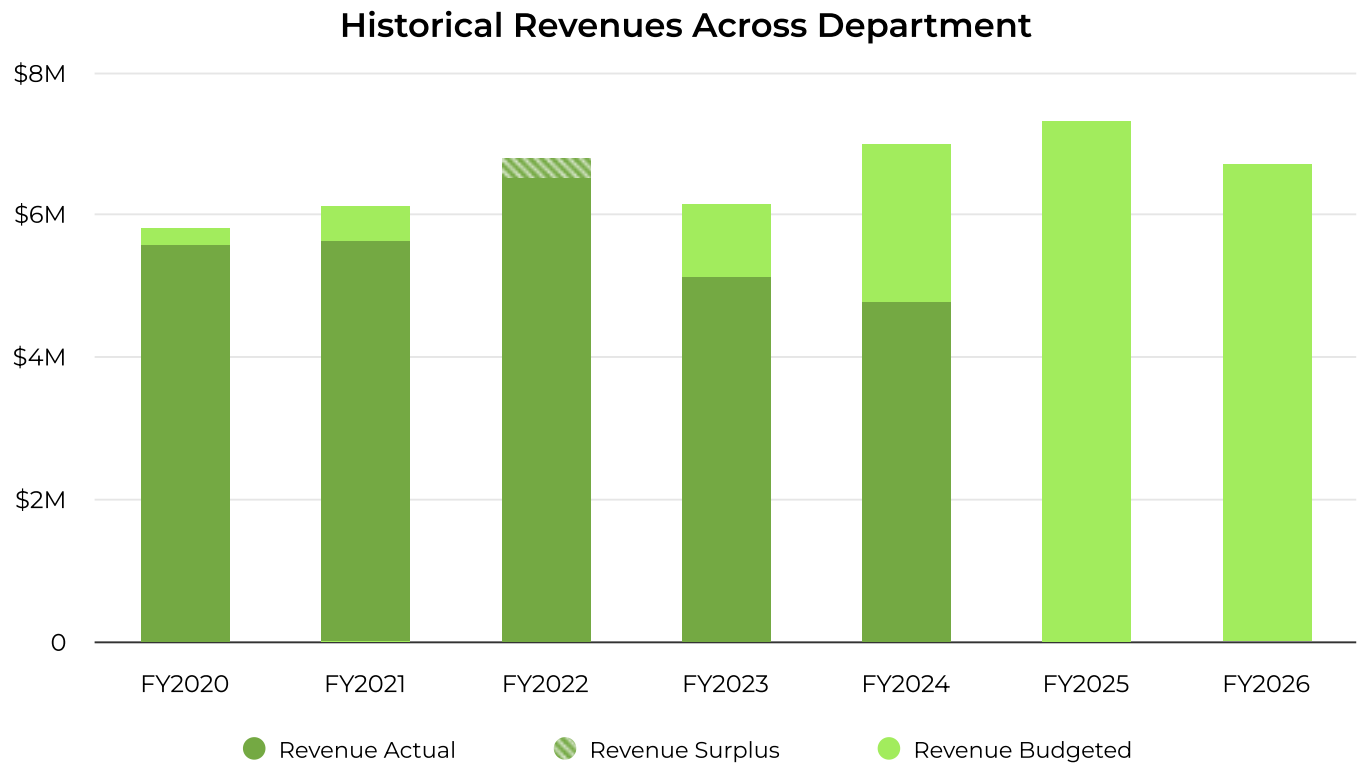
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
MAINTENANCE/PRINT MGT SVCS	$3,507	$2,633	$14,904	$15,500	4.00%
UTILITIES/ELECTRIC	$13,847	$20,050	$22,000	$22,000	0.00%
UTILITIES/GAS	$27,685	$27,165	$30,000	$30,000	0.00%
UTILITIES/WATER	$4,063	$5,181	$6,032	$6,032	0.00%
UTILITIES/SEWER	$3,639	$4,956	$3,328	$3,328	0.00%
MEDICAL/PHYSICALS	-	-	$875	$1,250	42.86%
NETWORK	$7,591	$7,572	$8,328	$8,328	0.00%
TELEPHONE/DATA COMMUNIC	$1,969	$930	$3,787	$3,939	4.01%
BOARD MEETING EXPENSE	$950	$850	$1,500	$1,500	0.00%
TELEPHONE/PAGER & BEEPER	-	-	$5,184	$5,184	0.00%
MEDICAL/HOSP & DOCTORS	$5,101	$3,595	$6,240	$6,240	0.00%
MEDICAL/DRUGS	$21,974	$17,096	$23,795	$24,747	4.00%
MEDICAL/OTHER	-$11,071	$5,150	$14,500	$15,000	3.45%
Total CONTRACTUAL	$723,605	$513,426	$1,080,422	$1,350,752	25.02%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$122,742	$120,553	$143,711	$143,356	-0.25%
STATE RETIREMENT	$202,580	$226,475	$259,735	$291,462	12.22%
HSP,MED,DENT,DRUGS,VISION	$504,076	$419,116	$534,584	$534,696	0.02%
Total EMPLOYEE BENEFITS	$829,397	$766,144	$938,030	$969,514	3.36%
Total HLTH/PUBLIC HEALTH	$3,259,007	$2,918,057	$4,043,602	$4,389,677	8.56%
HLTH/MEDICAL EXAMINER					
CONTRACTUAL					
SUPPLIES	$9,724	$8,960	$8,370	$8,370	0.00%
CONTRACTS	$187,392	$170,893	$199,136	$199,136	0.00%
AMBULANCE SERVICES	$64,492	$50,306	$75,000	$75,000	0.00%
AUTOPSIES	$213,437	$158,575	$191,544	$203,856	6.43%
Total CONTRACTUAL	$475,044	$388,733	$474,050	$486,362	2.60%
Total HLTH/MEDICAL EXAMINER	$475,044	$388,733	$474,050	$486,362	2.60%
HLTH/HOME HEALTH AGENCY					
PAYROLL					
PAYROLL/REGULAR	$1,617,811	$1,474,058	$2,128,291	$1,935,021	-9.08%
PAYROLL/HOLIDAY	$72,029	$74,770	-	-	-
PAYROLL/OVERTIME	$39,094	$28,715	$50,000	$50,000	0.00%
PAYROLL/INSURANCE BUYBACK	$3,000	$3,000	$3,000	$3,000	0.00%
PAYROLL/COMP TIME	$9,654	$10,070	-	-	-
PAYROLL/STIPEND	$30,000	-	-	-	-
PAYROLL/OUT OF TITLE	$37	-	-	-	-
PAYROLL/SHFT DIFFERENTIAL	$4,420	$4,080	$5,000	$5,000	0.00%
PAYROLL/EDUC STIPEND	$865	-	$2,800	$2,800	0.00%
Total PAYROLL	$1,776,910	$1,594,693	$2,189,091	$1,995,821	-8.83%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	-	-	$3,575	$10,200	185.31%
Total EQUIPMENT	-	-	$3,575	$10,200	185.31%
CONTRACTUAL					

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PRINTING	$73	-	$1,000	$1,000	0.00%
TELEPHONE	$2,928	$2,664	$4,696	$4,892	4.17%
SUPPLIES	$5,606	$3,014	$5,950	$6,188	4.00%
TRAVEL EMPLOYEE	$51,330	$40,953	$64,029	$45,675	-28.67%
POSTAGE	$305	$320	$540	$540	0.00%
BOOKS, MAGAZINES, PUBLIC	$661	$1,092	$2,025	$2,248	11.01%
INSURANCE, LIABILITY	-	-	$10,000	$5,000	-50.00%
MEMBERSHIP DUES	$1,500	$1,560	$1,560	-	-100.00%
ADVERTISING	-	-	$2,000	$2,000	0.00%
LEGAL & ACCOUNTING	$25,540	$19,920	$18,387	$19,121	3.99%
CONTRACTS	$642,120	$562,634	$705,400	$716,816	1.62%
EDUCATION EMPLOYEE	$4,646	$2,257	$9,000	$9,000	0.00%
SOFTWARE LICENSES	$38,303	$92,732	$122,408	$148,252	21.11%
COMPUTER SUPPLIES	-	-	$2,627	$540	-79.44%
UNIFORMS, CLOTHING, SHOES	$4,955	$4,035	$5,505	$4,955	-9.99%
CSH RECPTS ASSESS & OTHER	$11,657	$8,823	$13,200	$13,200	0.00%
IT SOFTWARE MAINTENANCE	-	-	$2,974	$3,565	19.87%
MEDICAL/PHYSICALS	-	$460	$1,128	$1,504	33.33%
TELEPHONE/DATA COMMUNIC	$17,020	$16,599	$20,964	$17,548	-16.29%
TELEPHONE/PAGER & BEEPER	$713	$674	$1,248	$1,200	-3.85%
MEDICAL/OTHER	$19,734	$32,840	$35,000	$35,000	0.00%
Total CONTRACTUAL	$827,092	$790,577	$1,029,641	$1,038,244	0.84%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$131,378	$117,651	$163,087	$148,689	-8.83%
STATE RETIREMENT	$209,006	$216,423	$251,991	$249,038	-1.17%
HSP,MED,DENT,DRUGS,VISION	$432,065	$356,249	$454,396	$393,986	-13.29%
Total EMPLOYEE BENEFITS	$772,450	$690,323	$869,474	$791,713	-8.94%
Total HLTH/HOME HEALTH AGENCY	$3,376,452	$3,075,593	$4,091,781	$3,835,978	-6.25%
HLTH/RABIES CONTROL					
CONTRACTUAL					
CONTRACTS	$7,200	$5,400	$9,800	$5,562	-43.24%
MEDICAL/HOSP & DOCTORS	$3,137	$1,480	$2,500	$5,000	100.00%
MEDICAL/DRUGS	$2,340	$2,877	$3,120	$3,246	4.04%
MEDICAL/OTHER	$247	$77	-	-	-
Total CONTRACTUAL	$12,925	$9,833	$15,420	$13,808	-10.45%
Total HLTH/RABIES CONTROL	$12,925	$9,833	$15,420	$13,808	-10.45%
HLTH/TOBACCO					
PAYROLL					
PAYROLL/REGULAR	$102,461	$5,918	-	-	-
PAYROLL/HOLIDAY	$4,552	$690	-	-	-
PAYROLL/OVERTIME	$49	-	-	-	-
Total PAYROLL	$107,063	$6,607	-	-	-
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$570	-	-	-	-

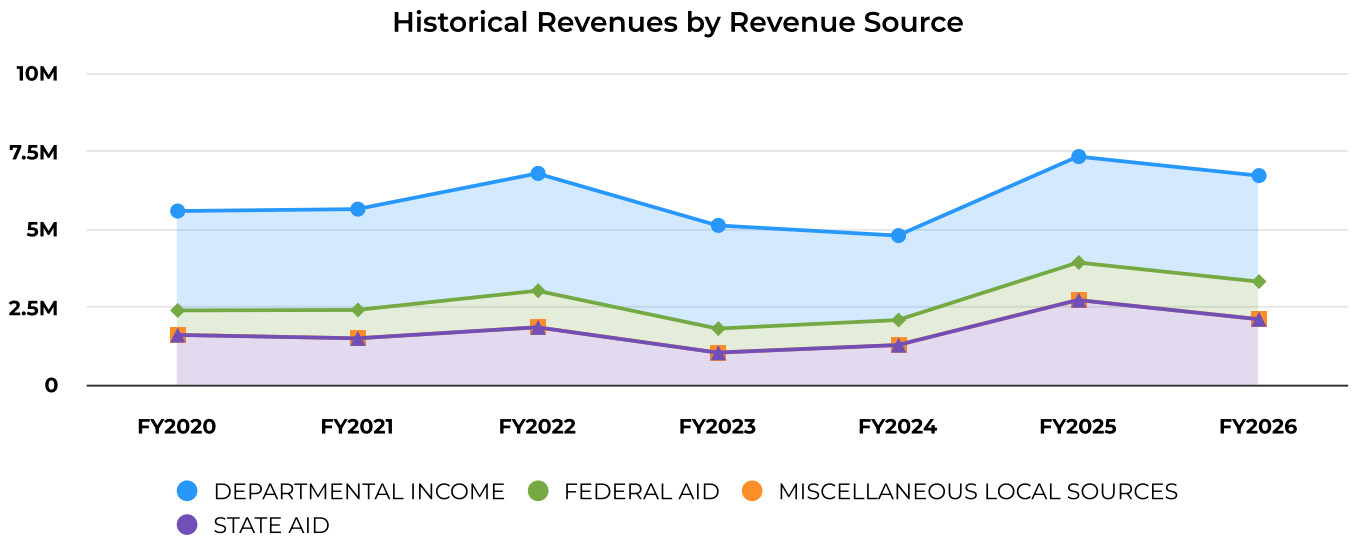
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total EQUIPMENT	$570	-	-	-	-
CONTRACTUAL					
TELEPHONE	$495	$470	-	-	-
SUPPLIES	$3,665	-	-	-	-
TRAVEL EMPLOYEE	$9,166	$195	-	-	-
MEMBERSHIP DUES	$1,347	$180	-	-	-
ADVERTISING	$63,894	$8,170	-	-	-
TRAVEL NON EMPLOYEE	$7,571	-	-	-	-
SERVICES/OUTSIDE CONSULT	$15,000	-	-	-	-
TELEPHONE/CELLULAR	$1,092	$368	-	-	-
MEDICAL/OTHER	$128	-	-	-	-
Total CONTRACTUAL	$102,358	$9,383	-	-	-
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$7,999	$497	-	-	-
STATE RETIREMENT	$13,237	$898	$1,448	-	-100.00%
HSP,MED,DENT,DRUGS,VISION	$72,011	-	$80,188	-	-100.00%
Total EMPLOYEE BENEFITS	$93,247	$1,395	$81,636	-	-100.00%
Total HLTH/TOBACCO	$303,238	$17,386	$81,636	-	-100.00%
HLTH/WIC PROGRAM					
PAYROLL					
PAYROLL/REGULAR	$312,228	$215,969	$335,628	$331,657	-1.18%
PAYROLL/HOLIDAY	$13,889	$10,395	-	-	-
PAYROLL/OVERTIME	$129	$145	-	-	-
Total PAYROLL	$326,246	$226,509	$335,628	$331,657	-1.18%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$18,668	$4,766	$6,587	$5,381	-18.31%
Total EQUIPMENT	$18,668	$4,766	$6,587	$5,381	-18.31%
CONTRACTUAL					
TELEPHONE	$7,795	$2,203	$2,436	$2,520	3.45%
SUPPLIES	$16,361	$20,686	$28,356	$47,489	67.47%
TRAVEL EMPLOYEE	$1,322	$2,920	$8,714	$5,600	-35.74%
REPAIRS & MAINTENANCE	$700	-	$1,000	-	-100.00%
POSTAGE	$2,438	$2,802	$3,000	$1,000	-66.67%
RENT/LEASE	-	-	-	$3,030	-
MEMBERSHIP DUES	$425	$50	$450	$450	0.00%
CONTRACTS	$25,105	$34,909	$49,300	$49,600	0.61%
EDUCATION EMPLOYEE	$2,307	$889	$500	$2,360	372.00%
SOFTWARE LICENSES	-	$4,700	$5,500	$5,969	8.53%
BUILDING PROJECTS	-	$6,816	-	-	-
TELEPHONE/CELLULAR	$3,237	$3,142	$2,097	$3,900	85.98%
MAINTENANCE/PRINT MGT SVCS	-	$348	-	-	-
TELEPHONE/DATA COMMUNIC	$893	-	-	-	-
MEDICAL/OTHER	$729	$3,401	$2,425	$4,340	78.97%
Total CONTRACTUAL	$61,312	$82,865	$103,778	$126,258	21.66%
EMPLOYEE BENEFITS					

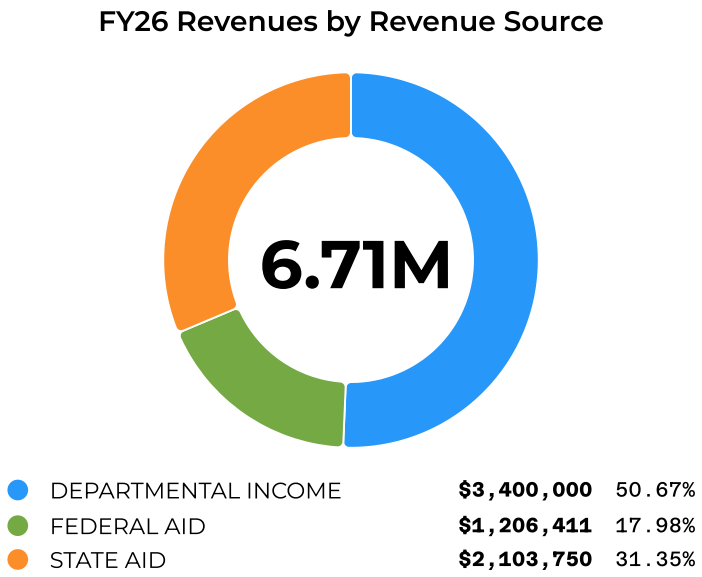
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
FICA SOCIAL SECURITY	$23,810	$16,621	$25,004	$24,708	-1.18%
STATE RETIREMENT	$40,337	$31,911	$40,539	$34,766	-14.24%
HSP,MED,DENT,DRUGS,VISION	$144,022	$41,912	-	$28,142	-
Total EMPLOYEE BENEFITS	$208,169	$90,444	$65,543	$87,616	33.68%
Total HLTH/WIC PROGRAM	$614,396	$404,585	$511,536	$550,912	7.70%
Total Expenditures	**$8,041,061**	**$6,814,188**	**$9,218,025**	**$9,276,737**	**0.64%**

Revenue Summary



Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$3,310,558	$2,711,106	$3,400,000	$3,400,000	0.00%
STATE AID	$1,031,262	$1,274,040	$2,717,672	$2,103,750	-22.59%
FEDERAL AID	$770,469	$800,883	$1,204,323	$1,206,411	0.17%
Total Revenues	**$5,112,288**	**$4,786,029**	**$7,321,995**	**$6,710,161**	**-8.36%**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
HLTH/PUBLIC HEALTH					
DEPARTMENTAL INCOME					
PUBLIC HEALTH FEES	$3,310,558	$2,711,106	$3,400,000	$3,400,000	0.00%
Total DEPARTMENTAL INCOME	$3,310,558	$2,711,106	$3,400,000	$3,400,000	0.00%
STATE AID					
SA PUBLIC HEALTH	$1,031,262	$1,274,040	$2,717,672	$2,103,750	-22.59%
Total STATE AID	$1,031,262	$1,274,040	$2,717,672	$2,103,750	-22.59%
FEDERAL AID					
FA FEDERAL GRANTS	-$31,068	$404,985	$103,000	$105,088	2.03%
FA W I C PROGRAM	$622,351	$379,877	$726,300	$726,300	0.00%
FA IMMUNIZATIONS	-	-	$41,523	$41,523	0.00%
FA LEAD POISONING	$179,186	$16,022	$333,500	$333,500	0.00%
Total FEDERAL AID	$770,469	$800,883	$1,204,323	$1,206,411	0.17%
Total HLTH/PUBLIC HEALTH	$5,112,288	$4,786,029	$7,321,995	$6,710,161	-8.36%
Total Revenues	**$5,112,288**	**$4,786,029**	**$7,321,995**	**$6,710,161**	**-8.36%**

Public Information

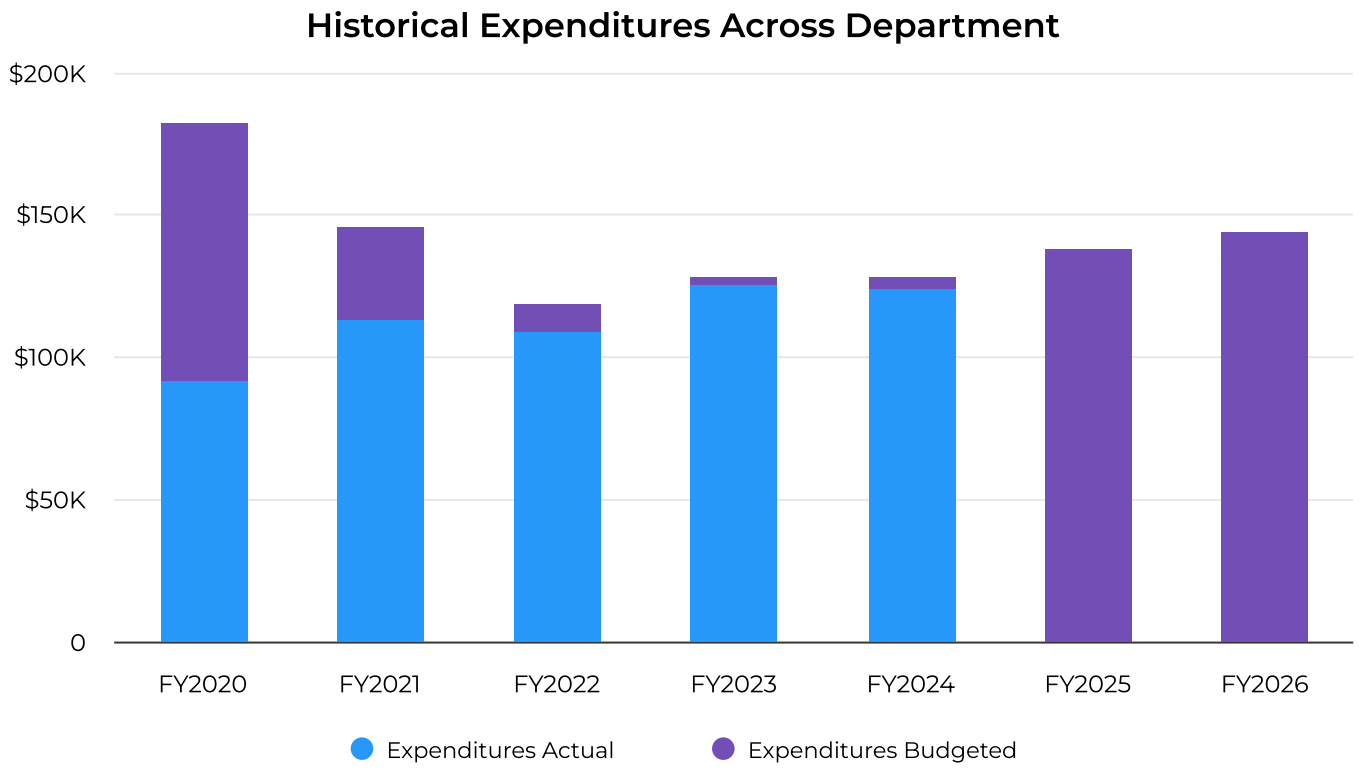
Department Information



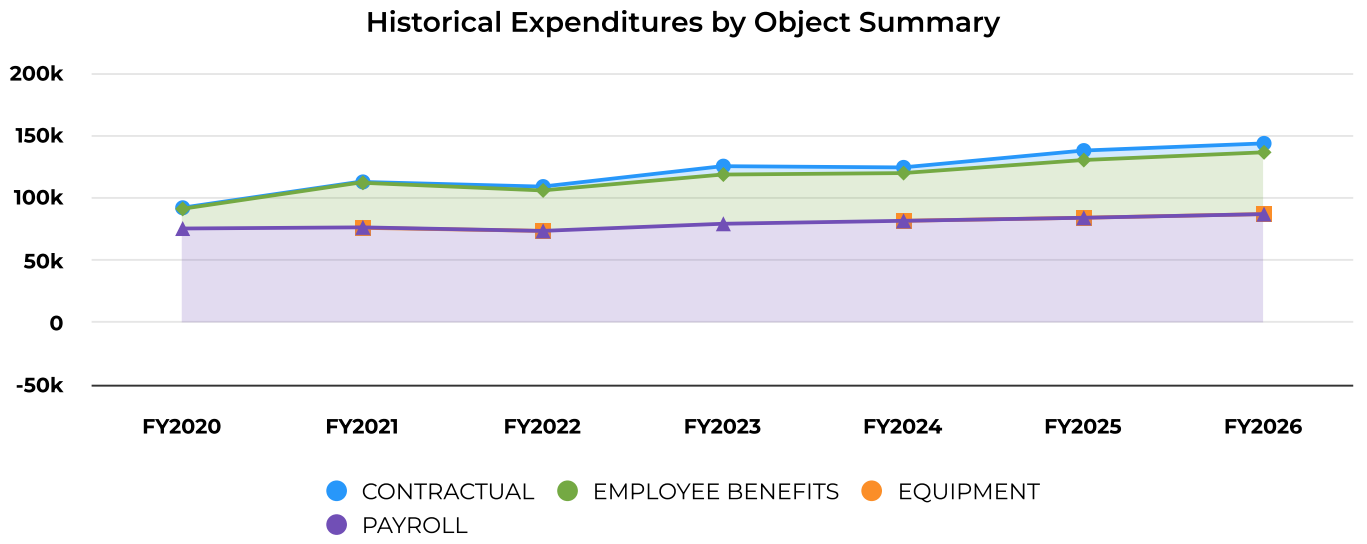
Kevin Adams
Public Information Officer

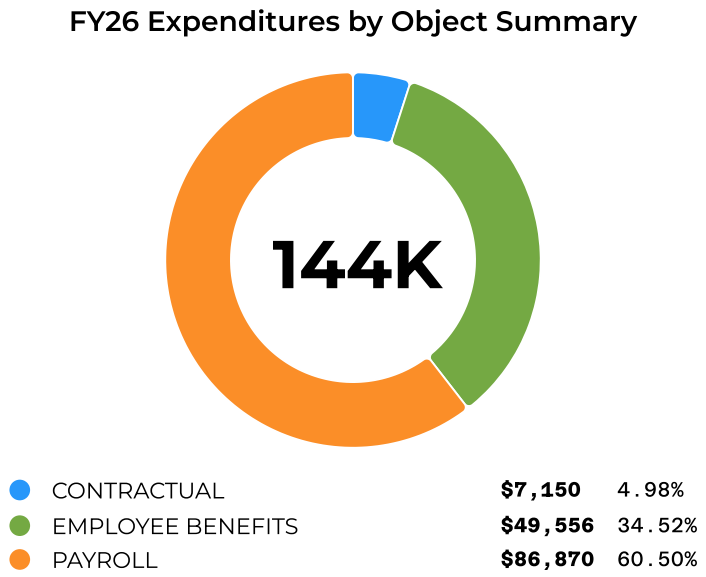
The Public Information and Records Department serves as the official communications hub for Chemung County, managing public messaging, media releases, and the County website to ensure transparency and engagement. The Director of Public Information serves as the County's Public Information Officer (PIO), coordinating closely with the County Executive to deliver timely, accurate information. This department also oversees records management in accordance with New York State's Retention and Disposition guidelines and processes FOIL requests to maintain public access to information. During emergencies, it plays a crucial role in disseminating alerts and updates as part of the County's Emergency Preparedness Committee. Through its combined focus on transparency, accessibility, and crisis communication, the department strengthens public trust and government accountability.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

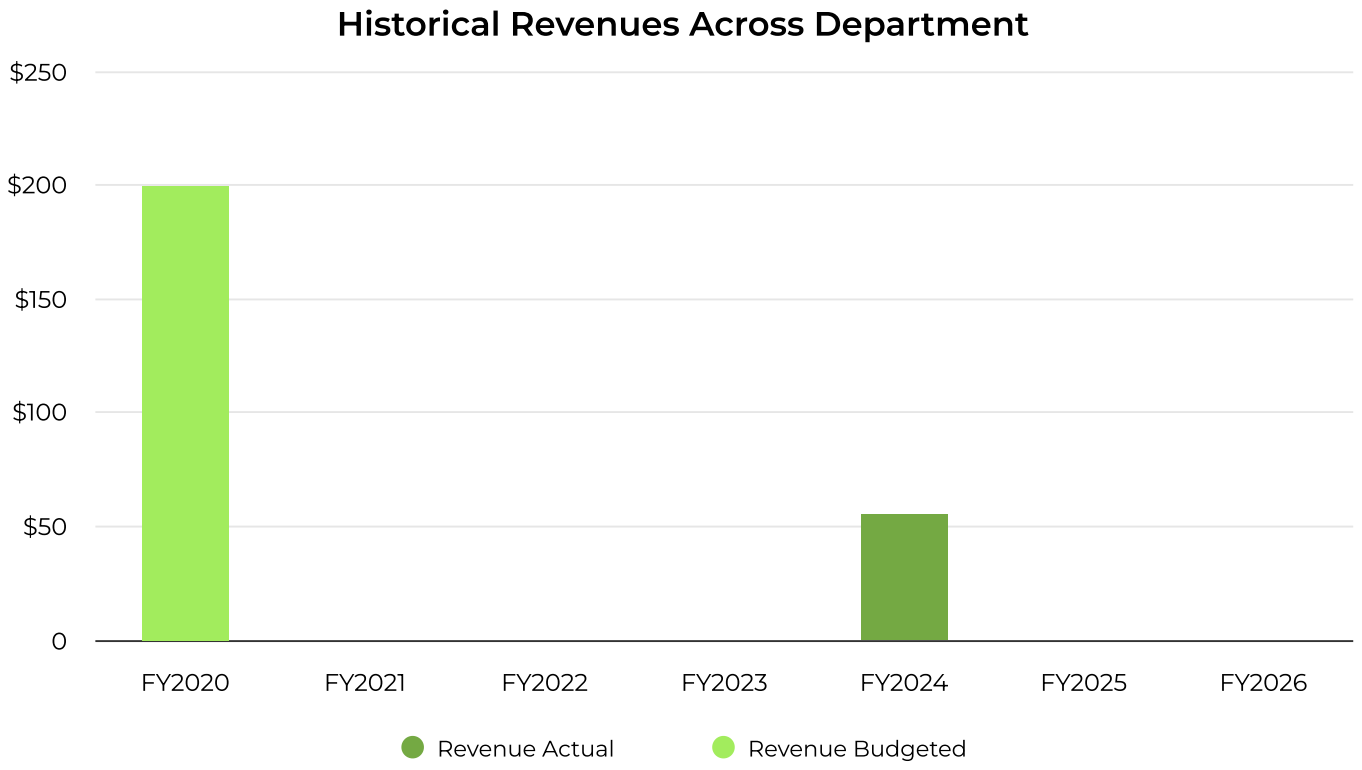
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$79,115	$81,487	$83,933	$86,870	3.50%
CONTRACTUAL	$6,717	$4,565	$7,600	$7,150	-5.92%
EMPLOYEE BENEFITS	$39,487	$38,280	$46,301	$49,556	7.03%
Total Expenditures	**$125,320**	**$124,331**	**$137,834**	**$143,576**	**4.17%**

Expenditures by Sub Department

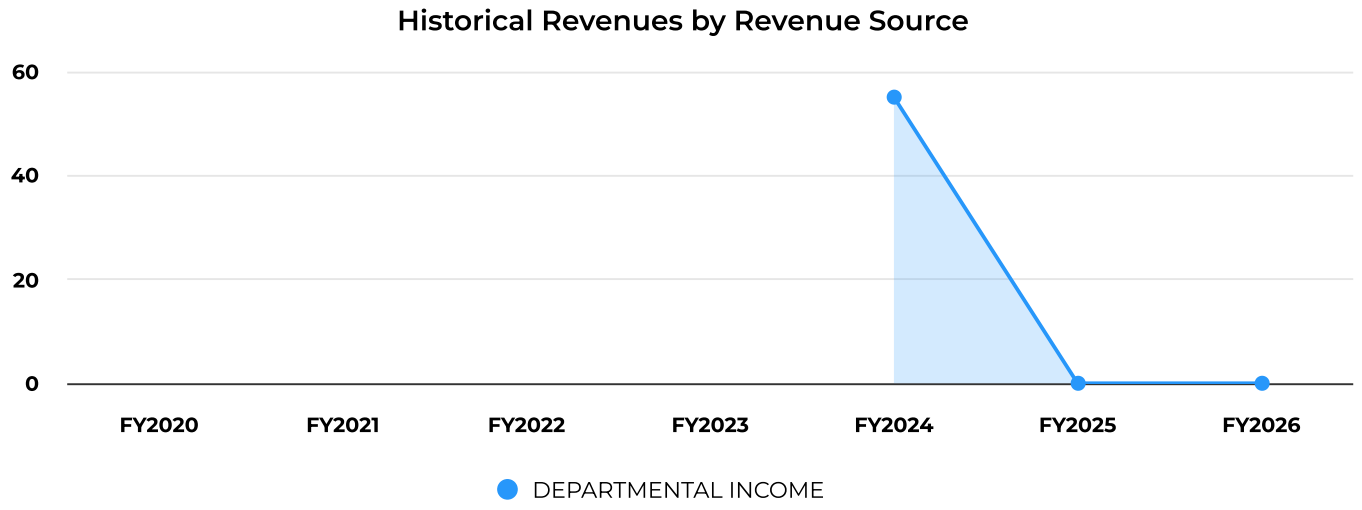
Expenditures by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
RECORDS & INFORMATION					
PAYROLL					
PAYROLL/REGULAR	$75,188	$77,457	$83,933	$86,870	3.50%
PAYROLL/HOLIDAY	$3,927	$4,030	-	-	-
Total PAYROLL	$79,115	$81,487	$83,933	$86,870	3.50%
CONTRACTUAL					
PRINTING	$1,966	$339	$750	$750	0.00%
TELEPHONE	$165	$157	$200	$200	0.00%
SUPPLIES	$1,688	$1,457	$1,600	$1,600	0.00%
TRAVEL EMPLOYEE	$444	$1,473	$2,500	$2,500	0.00%
POSTAGE	$18	$50	$150	$150	0.00%
MEMBERSHIP DUES	-	$149	$150	$200	33.33%
ADVERTISING	$138	-	-	-	-
CONTRACTS	$1,500	$450	$900	$450	-50.00%
EDUCATION EMPLOYEE	$570	$437	$1,000	$1,000	0.00%
SOFTWARE LICENSES	-	-	$100	$100	0.00%
RECORDS MANAGEMENT	$125	-	-	-	-
MAINTENANCE/PRINT MGT SVCS	$103	$53	$200	$150	-25.00%
NETWORK	-	-	$50	$50	0.00%
Total CONTRACTUAL	$6,717	$4,565	$7,600	$7,150	-5.92%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$5,770	$5,946	$6,253	$6,472	3.50%
STATE RETIREMENT	$9,714	$11,378	$13,319	$14,942	12.19%
HSP,MED,DENT,DRUGS,VISION	$24,004	$20,956	$26,729	$28,142	5.29%
Total EMPLOYEE BENEFITS	$39,487	$38,280	$46,301	$49,556	7.03%
Total RECORDS & INFORMATION	$125,320	$124,331	$137,834	$143,576	4.17%
Total Expenditures	**$125,320**	**$124,331**	**$137,834**	**$143,576**	**4.17%**

Revenue Summary



Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	-	$55	-	-	-
Total Revenues	**-**	**$55**	**-**	**-**	**-**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
RECORDS & INFORMATION					
DEPARTMENTAL INCOME					
OTHER GEN. DEPT INCOME	-	$55	-	-	-
Total DEPARTMENTAL INCOME	-	$55	-	-	-
Total RECORDS & INFORMATION	-	$55	-	-	-
Total Revenues	**-**	**$55**	**-**	**-**	**-**

Public Works (DPW)

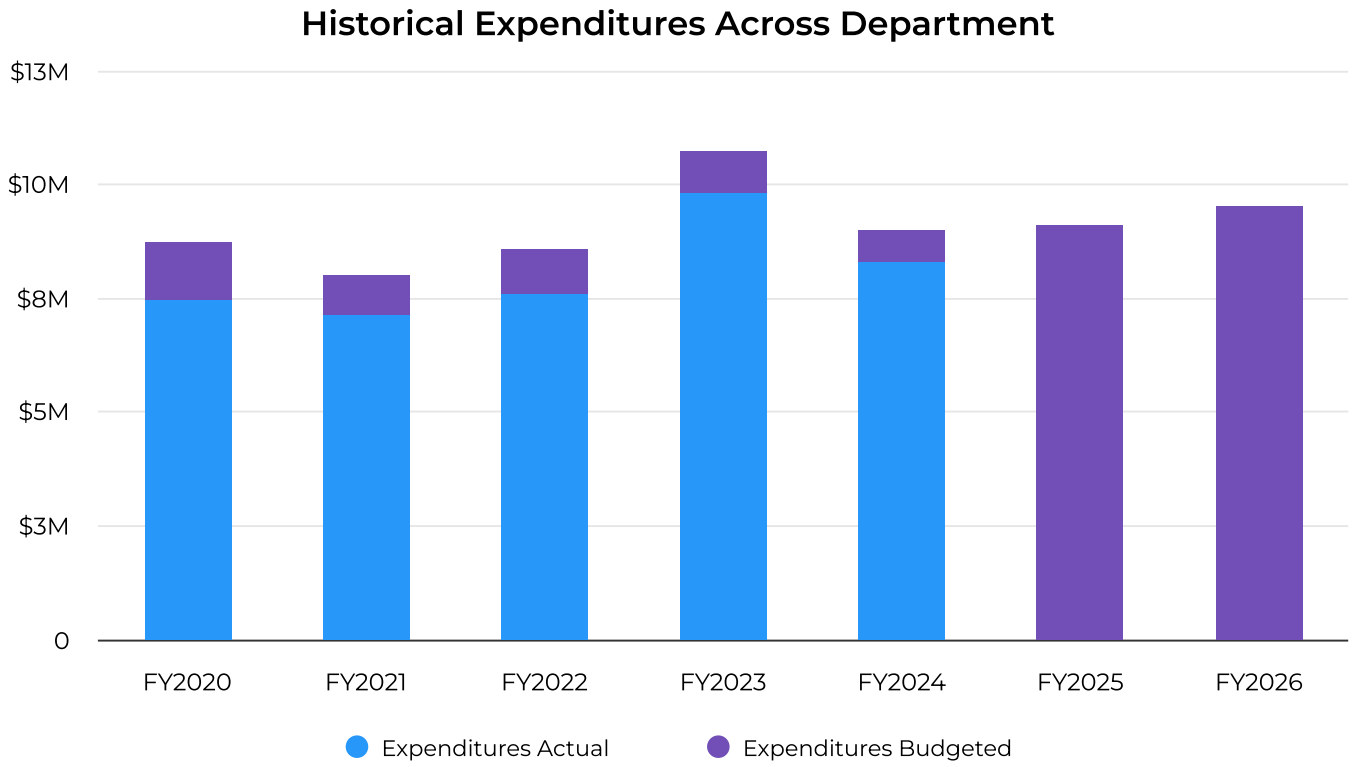
Department Information



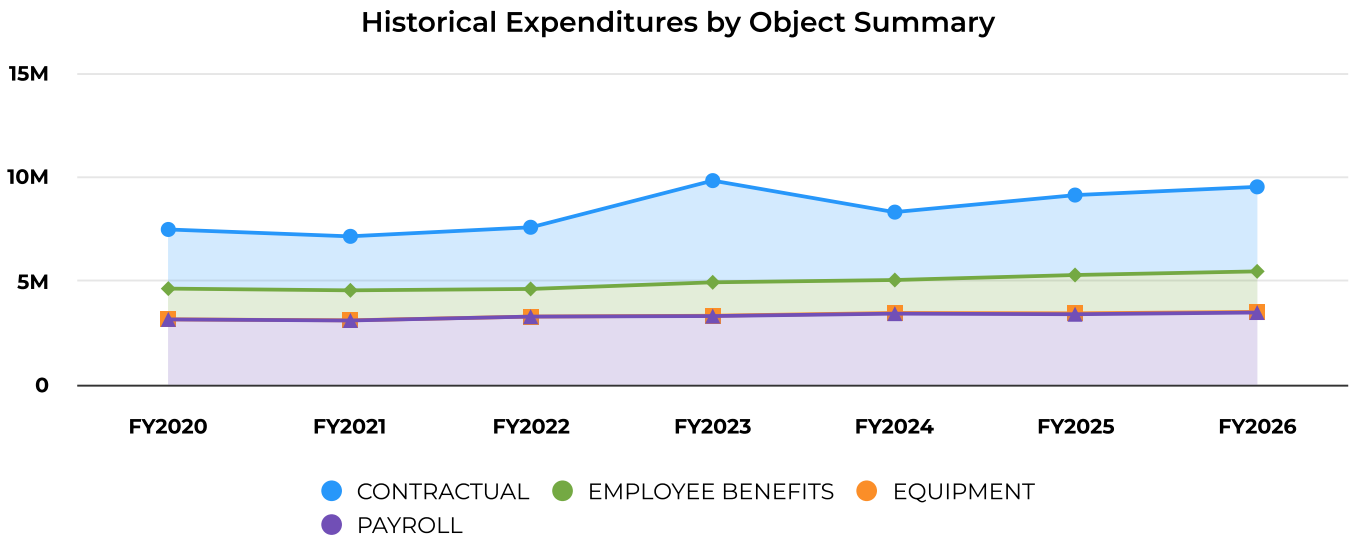
Nick Vosburg
Commissioner

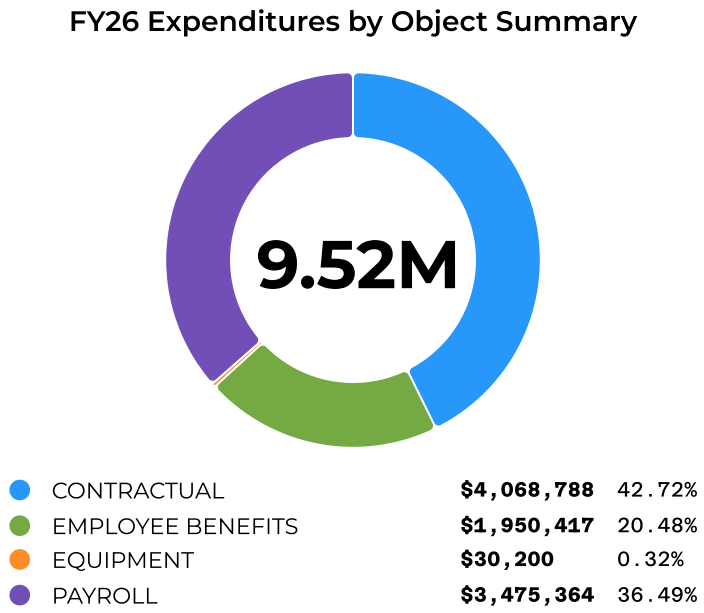
The Department of Public Works provides a safe, efficient, and convenient highway system for Chemung County, maintaining an extensive network of roads and bridges while ensuring compliance with environmental standards. It manages major infrastructure, including 243 miles of roadways and 148 bridges, and supports vital programs like stormwater management, watershed protection, and roundabout design. The department actively engages with the public through open-house information sessions for project planning and implementation. It also offers a range of resources, such as road system maps, bid materials, and permit guides, to promote transparency and accessibility. By coordinating with municipal partners and government agencies, Public Works advances roadway safety, infrastructure resilience, and community collaboration across the County.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$3,304,903	$3,421,166	$3,392,572	$3,475,364	2.44%
EQUIPMENT	$15,881	$32,376	$43,650	$30,200	-30.81%
CONTRACTUAL	$4,894,841	$3,267,861	$3,847,553	$4,068,788	5.75%
EMPLOYEE BENEFITS	$1,608,336	$1,586,156	$1,845,233	$1,950,417	5.70%
Total Expenditures	**$9,823,961**	**$8,307,559**	**$9,129,008**	**$9,524,769**	**4.34%**

Expenditures by Department

Expenditures by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
HIGHWAY	$8,545,637	$7,041,653	$7,468,106	$7,798,351	4.42%
PAYROLL					
PAYROLL/REGULAR	$2,717,356	$2,807,840	$3,036,781	$3,047,126	0.34%
PAYROLL/HOLIDAY	$138,477	$136,641	-	-	-
PAYROLL/OVERTIME	$151,005	$162,205	$186,000	$200,000	7.53%
PAYROLL/INSURANCE BUYBACK	$10,938	$12,000	$9,000	$10,500	16.67%
PAYROLL/COMP TIME	$57,715	$44,449	$50,000	$80,000	60.00%
PAYROLL/SUMMER/SEASONAL HELP	$921	-	$115,000	$135,000	17.39%
PAYROLL/STIPEND	-	-	-$270,592	-	-100.00%
PAYROLL/OUT OF TITLE	$730	$5,295	$800	$1,000	25.00%
PAYROLL/SHFT DIFFERENTIAL	-	$18	-	-	-
PAYROLL/SUMMER/SEASONAL HELP OT	-	$863	-	-	-
PAYROLL/BREAKAGE	-	-	-	-$278,850	-
Total PAYROLL	$3,077,142	$3,169,311	$3,126,989	$3,194,776	2.17%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	-	$5,924	$13,200	-	-100.00%
Total EQUIPMENT	-	$5,924	$13,200	-	-100.00%
CONTRACTUAL					
PRINTING	-	$79	-	-	-
SUPPLIES	$1,277	$2,415	$4,000	$4,000	0.00%
TRAVEL EMPLOYEE	$8,161	$10,145	$13,200	$11,800	-10.61%
REPAIRS & MAINTENANCE	$61,827	$58,106	$105,000	$100,000	-4.76%
POSTAGE	$607	$801	$700	$800	14.29%
BOOKS, MAGAZINES, PUBLIC	$494	$1,092	$480	$1,200	150.00%
RENT/LEASE	$1,790	$1,013	$1,800	$2,000	11.11%
MEMBERSHIP DUES	$550	-	$1,300	$550	-57.69%
ADVERTISING	$4,096	$4,147	$4,750	$5,000	5.26%
INTERNET & TELEVISION	-	-	$420	$420	0.00%
LEGAL & ACCOUNTING	-	-	$1,050	$1,000	-4.76%
CONTRACTS	$43,524	$35,740	$103,600	$127,500	23.07%
EDUCATION EMPLOYEE	$5,300	-	$1,600	$52,800	3,200.00%
SOFTWARE LICENSES	$10,047	$13,121	$15,950	$14,075	-11.76%
TOOL ALLOWANCE	$998	$998	$1,200	$1,125	-6.25%
LICENSE, FEES, PERMITS	$901	$1,137	$1,500	$1,500	0.00%
RECIPIENT EXPENDITURES	$1,823,520	$176,480	-	-	-
TELEPHONE/CELLULAR	$1,920	$1,920	$1,920	$1,920	0.00%
IT HARDWARE MAINTENANCE	$2,800	$2,800	$2,500	$2,700	8.00%
UTILITIES/ELECTRIC	$7,339	$8,613	$9,000	$10,000	11.11%
MEDICAL/PHYSICALS	$371	$1,460	$2,000	$2,000	0.00%
NETWORK	$1,412	$1,719	$1,271	$1,800	41.62%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
SNOW REMOVAL	$641,452	$687,679	$675,000	$750,000	11.11%
INTRA FUND TRANSFER ACCT	$1,381,940	$1,386,503	$1,659,902	$1,726,418	4.01%
REPAIRS & MAINTENANCE/SHARED SERVICES	-	-	$15,000	$15,000	0.00%
Total CONTRACTUAL	$4,000,327	$2,395,969	$2,623,143	$2,833,608	8.02%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$228,977	$234,948	$232,961	$238,905	2.55%
STATE RETIREMENT	$351,057	$411,074	$487,900	$489,812	0.39%
HSP,MED,DENT,DRUGS,VISION	$888,134	$817,276	$983,913	$1,041,250	5.83%
UNEMPLOYMENT INS BENEFITS	-	$7,150	-	-	-
Total EMPLOYEE BENEFITS	$1,468,168	$1,470,449	$1,704,774	$1,769,967	3.82%
ROAD MACHINERY	$1,278,324	$1,265,905	$1,660,902	$1,726,418	3.94%
PAYROLL					
PAYROLL/REGULAR	$208,936	$231,232	$273,998	$287,487	4.92%
PAYROLL/HOLIDAY	$11,191	$12,262	-	-	-
PAYROLL/OVERTIME	$3,445	$4,919	$15,000	$15,000	0.00%
PAYROLL/INSURANCE BUYBACK	-	$1,500	-	$1,500	-
PAYROLL/COMP TIME	$2,585	$1,943	-	-	-
PAYROLL/STIPEND	-	-	-$24,415	-	-100.00%
PAYROLL/OUT OF TITLE	$1,603	-	$1,000	$1,000	0.00%
PAYROLL/BREAKAGE	-	-	-	-$24,399	-
Total PAYROLL	$227,761	$251,855	$265,583	$280,588	5.65%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$15,881	$26,452	$30,450	$30,200	-0.82%
Total EQUIPMENT	$15,881	$26,452	$30,450	$30,200	-0.82%
CONTRACTUAL					
TELEPHONE	$4,864	$5,616	$2,877	$7,260	152.35%
SUPPLIES	$216	$2,338	$3,000	$2,000	-33.33%
TRAVEL EMPLOYEE	-	$600	$800	$800	0.00%
GASOLINE, FUEL & OIL	$272,830	$249,577	$330,000	$330,000	0.00%
INSURANCE, LIABILITY	$64,571	$67,793	$70,000	$75,000	7.14%
RENT/LEASE	$22,320	$26,224	$190,968	$213,500	11.80%
REPAIRS ON LEASED VEHICLES & EQUIPMENT	$9,989	$10,476	$14,000	$14,000	0.00%
EDUCATION EMPLOYEE	$8,250	$6,751	$15,545	$600	-96.14%
BUILDING/CLEANING SVCS	$1,042	$1,774	$2,500	$2,500	0.00%
TIRES	$45,395	$71,766	$80,000	$75,000	-6.25%
TOOL ALLOWANCE	$601	$675	$1,200	$900	-25.00%
REFUSE & WASTE REMOVAL	$4,075	$2,785	$4,000	$4,000	0.00%
UNIFORMS, CLOTHING, SHOES	$3,446	$1,483	$5,000	$2,500	-50.00%
PAYMENT OF TAXES	$1,658	$585	$3,000	$3,000	0.00%
LAUNDRY, DRY CLEANING	$7,621	$8,847	$7,000	$9,500	35.71%
RADIO, ANTENNA, TELECOMM	$765	$717	$5,000	$5,000	0.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
TELEPHONE/CELLULAR	$4,799	$4,999	$4,320	$4,320	0.00%
UTILITIES/ELECTRIC	$12,951	$19,724	$21,000	$24,000	14.29%
UTILITIES/GAS	$14,541	$16,500	$18,000	$18,000	0.00%
UTILITIES/WATER	$1,231	$1,256	$1,300	$1,300	0.00%
MAINTENANCE/EQUIPMENT	$401,919	$365,139	$419,000	$419,000	0.00%
MAINTENANCE/BUILDING	$9,170	$2,134	$19,500	$18,000	-7.69%
MEDICAL/PHYSICALS	$2,259	$4,133	$4,000	$5,000	25.00%
TELEPHONE/DATA COMMUNIC	-	-	$2,400	-	-100.00%
Total CONTRACTUAL	$894,514	$871,891	$1,224,410	$1,235,180	0.88%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$17,161	$18,983	$19,786	$20,904	5.65%
STATE RETIREMENT	$26,993	$33,857	$40,896	$46,978	14.87%
HSP,MED,DENT,DRUGS,VISION	$96,015	$62,867	$79,777	$112,568	41.10%
Total EMPLOYEE BENEFITS	$140,168	$115,707	$140,459	$180,450	28.47%
Total Expenditures	**$9,823,961**	**$8,307,559**	**$9,129,008**	**$9,524,769**	**4.34%**

Revenue Summary

Historical Revenues Across Department

No data available

Revenues by Revenue Source

Historical Revenues by Revenue Source

No data available

FY26 Revenues by Revenue Source

No data available

Revenues by Revenue Source

No data available

Revenues by Department

Revenues by Department

No data available

Purchasing

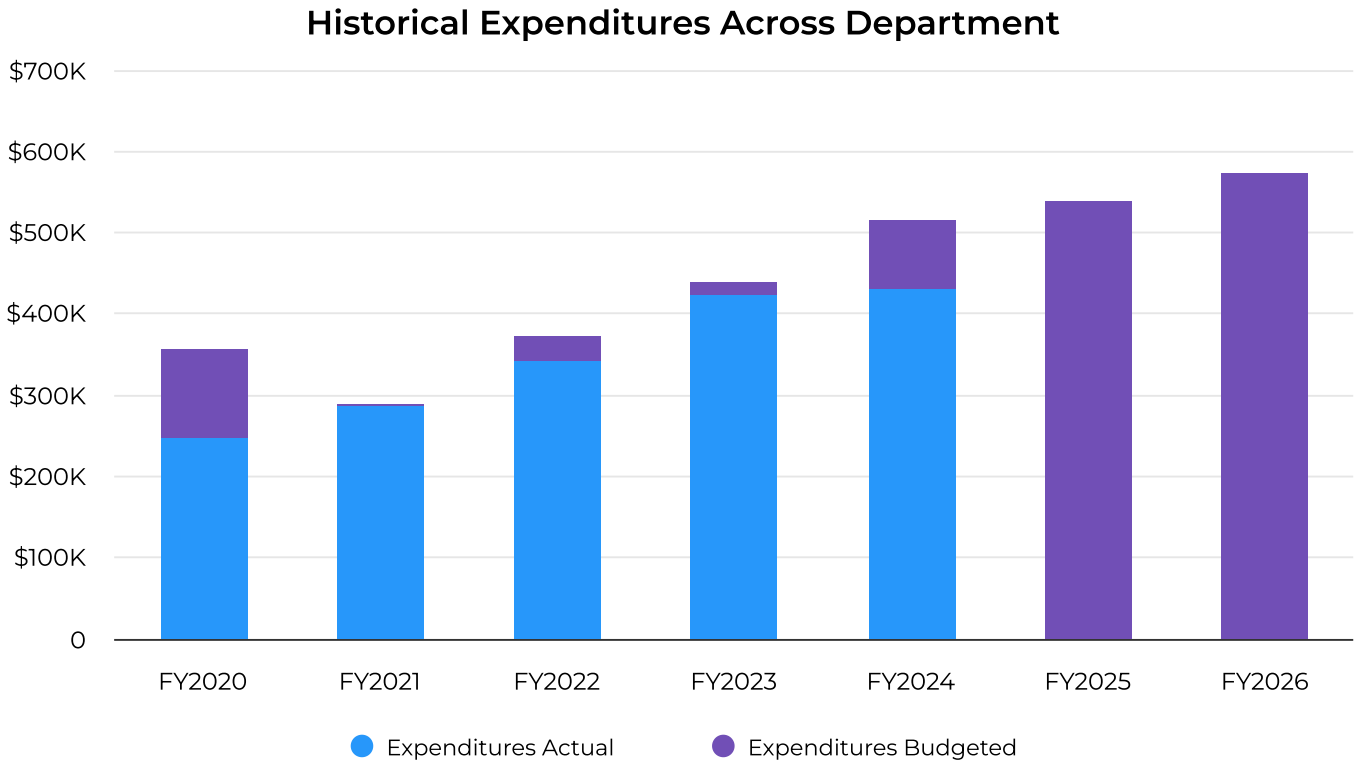
Department Information



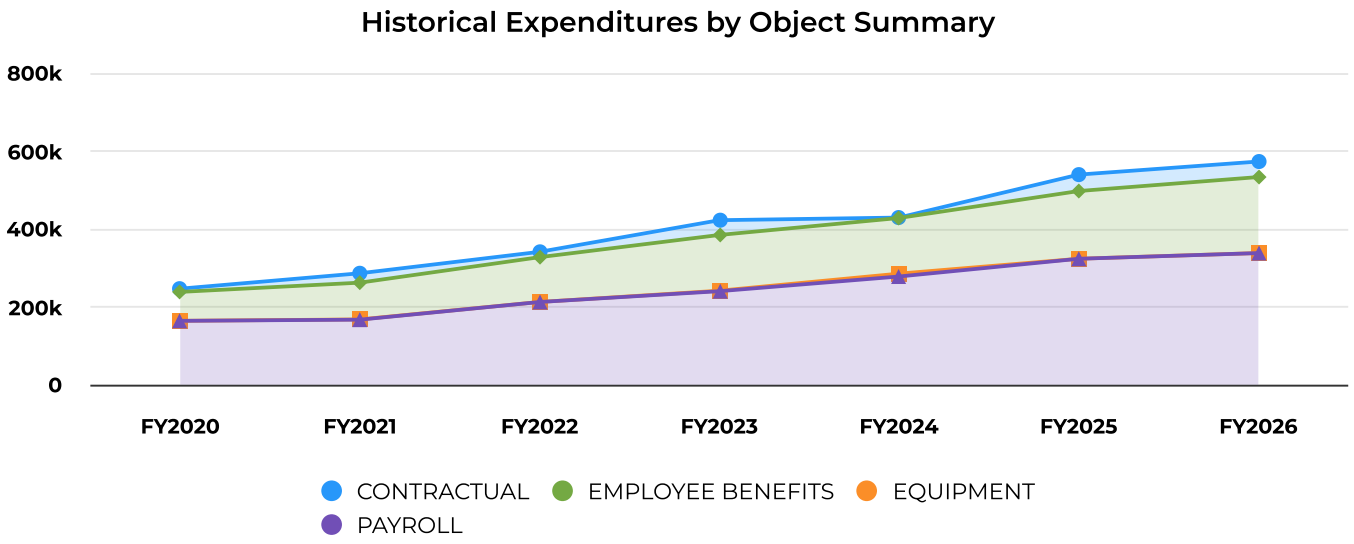
Tricia Wise
Coordinator

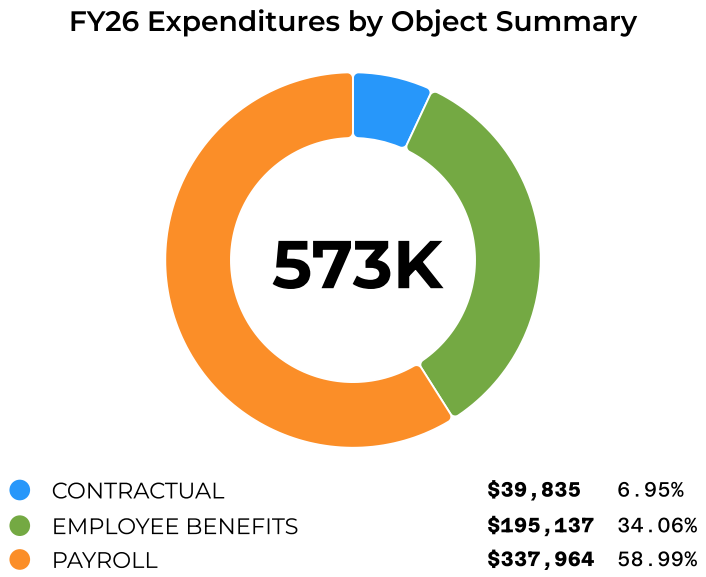
The Purchasing Department serves as a shared service provider for both Chemung County and the City of Elmira, delivering quality goods and services at the lowest possible cost to taxpayers. Guided by its mission of efficiency, transparency, and integrity, the department administers competitive bids, requests for proposals, and contracts on behalf of all county and city departments. Vendors can participate through multiple channels, including electronic submission via BidNet Direct or in-person drop-offs, while enjoying open access to bid records and assistance with registration. The department ensures fairness by advertising bids in official newspapers and providing equal opportunity to all vendors. Acting as both procurement manager and policy advisor, Purchasing supports county operations through responsible stewardship of public funds.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

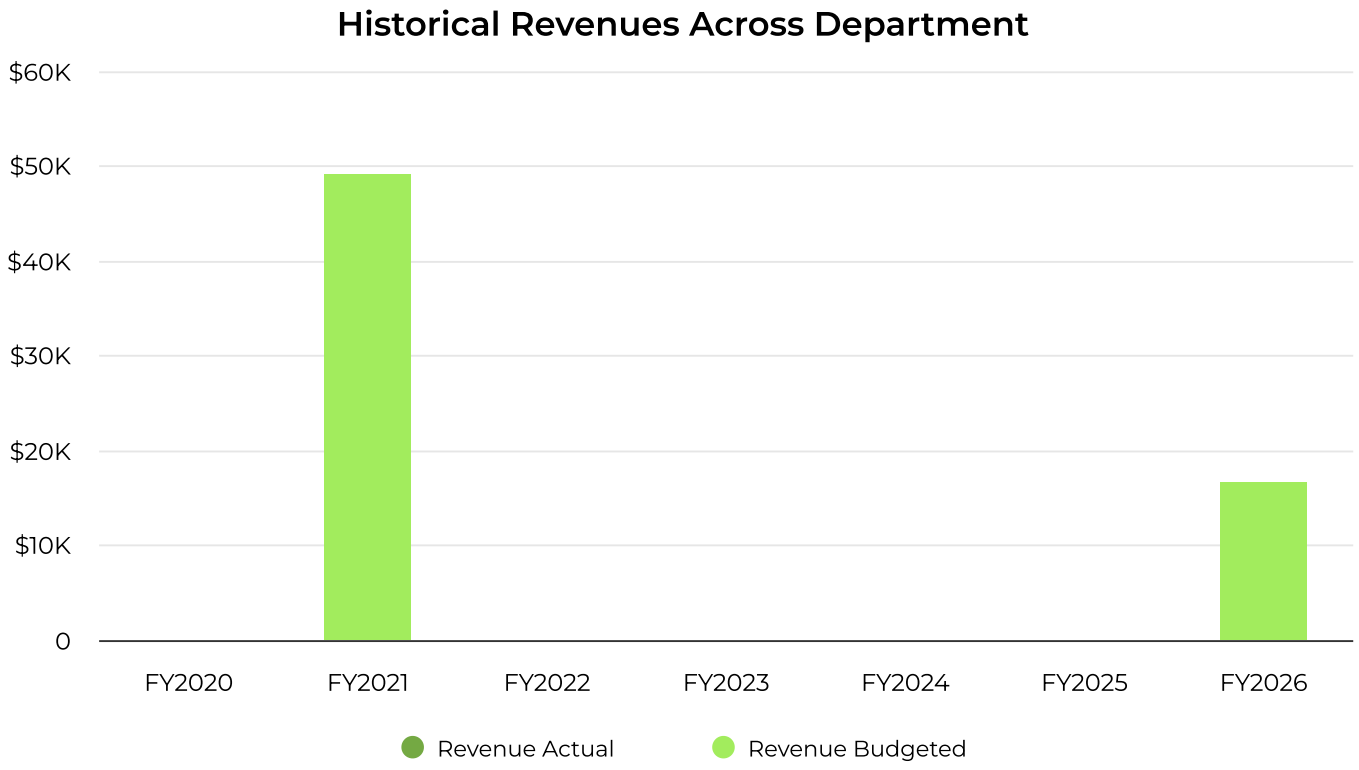
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$240,101	$277,814	$323,363	$337,964	4.52%
EQUIPMENT	$1,252	$7,354	-	-	-
CONTRACTUAL	$37,945	$1,107	$42,178	$39,835	-5.56%
EMPLOYEE BENEFITS	$143,075	$142,857	$173,830	$195,137	12.26%
Total Expenditures	**$422,373**	**$429,132**	**$539,371**	**$572,936**	**6.22%**

Expenditures by Sub Department

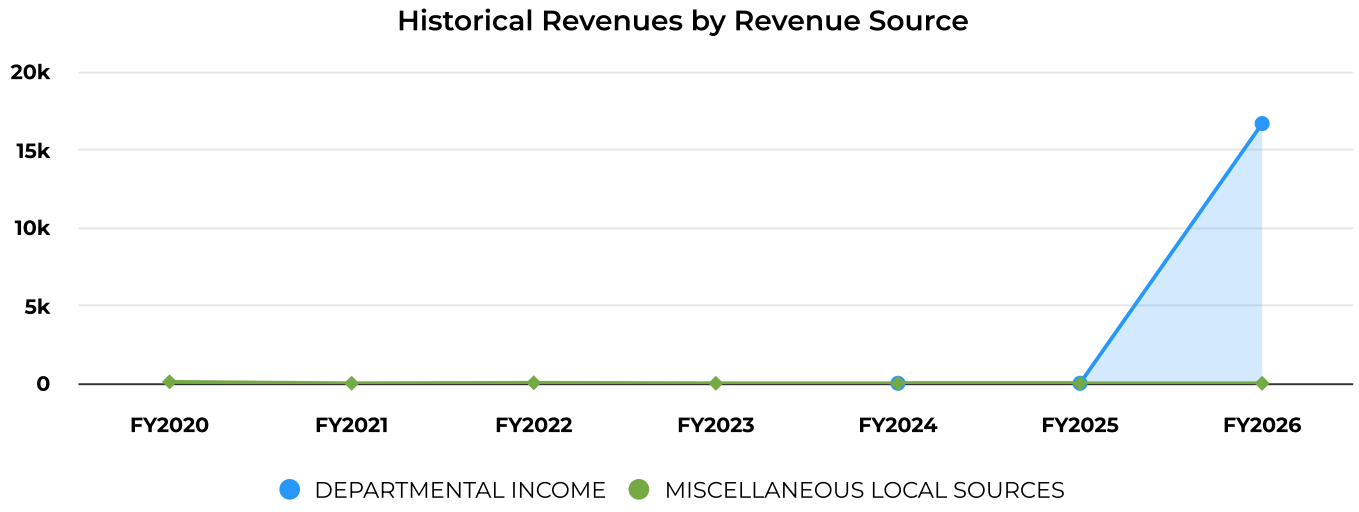
Expenditures by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PURCHASING					
PAYROLL					
PAYROLL/REGULAR	$228,125	$263,674	$323,363	$336,464	4.05%
PAYROLL/HOLIDAY	$11,976	$13,516	-	-	-
PAYROLL/INSURANCE BUYBACK	-	$625	-	$1,500	-
Total PAYROLL	$240,101	$277,814	$323,363	$337,964	4.52%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$1,252	$7,354	-	-	-
Total EQUIPMENT	$1,252	$7,354	-	-	-
CONTRACTUAL					
TELEPHONE	$1,294	$1,144	$1,960	$1,240	-36.73%
SUPPLIES	$2,013	$2,166	$2,350	$1,340	-42.98%
TRAVEL EMPLOYEE	$1,894	$1,653	$2,000	$2,000	0.00%
POSTAGE	$103	$62	$150	$150	0.00%
RENT/LEASE	$1,672	$1,386	$1,932	$1,932	0.00%
MEMBERSHIP DUES	$1,934	$2,114	$2,309	$1,010	-56.26%
ADVERTISING	$80	-	-	-	-
CONTRACTS	$595	-$24,375	$743	$817	9.96%
EDUCATION EMPLOYEE	$1,434	$2,103	$3,700	$4,300	16.22%
SOFTWARE LICENSES	$25,290	$12,836	$25,300	$25,350	0.20%
RECORDS MANAGEMENT	$140	$180	$160	$160	0.00%
TELEPHONE/CELLULAR	$375	$411	-	-	-
MAINTENANCE/PRINT MGT SVCS	-	$41	-	-	-
IT HARDWARE MAINTENANCE	$600	$700	$700	$700	0.00%
MEDICAL/PHYSICALS	$137	$274	-	-	-
NETWORK	$385	$412	$478	$452	-5.44%
CELL PHONE/REVOLVING	-	-	$396	$384	-3.03%
BOOKS, MAGAZINES, PUBLICATIONS/ REVOLVING	-	-	-	-	-
Total CONTRACTUAL	$37,945	$1,107	$42,178	$39,835	-5.56%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$17,589	$20,471	$24,091	$25,178	4.51%
STATE RETIREMENT	$29,472	$38,563	$42,822	$57,391	34.02%
HSP,MED,DENT,DRUGS,VISION	$96,015	$83,823	$106,917	$112,568	5.29%
Total EMPLOYEE BENEFITS	$143,075	$142,857	$173,830	$195,137	12.26%
Total PURCHASING	$422,373	$429,132	$539,371	$572,936	6.22%
Total Expenditures	**$422,373**	**$429,132**	**$539,371**	**$572,936**	**6.22%**

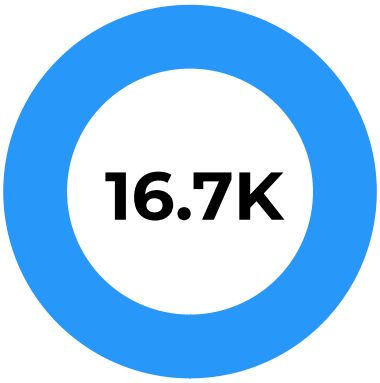
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME **$16,667** 100.00%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	-	-	-	$16,667	-
Total Revenues	**-**	**-**	**-**	**$16,667**	**-**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PURCHASING					
DEPARTMENTAL INCOME					
OTHER GEN. DEPT INCOME	-	-	-	$16,667	-
Total DEPARTMENTAL INCOME	-	-	-	$16,667	-
Total PURCHASING	-	-	-	$16,667	-
Total Revenues	**-**	**-**	**-**	**$16,667**	**-**

Real Property Tax

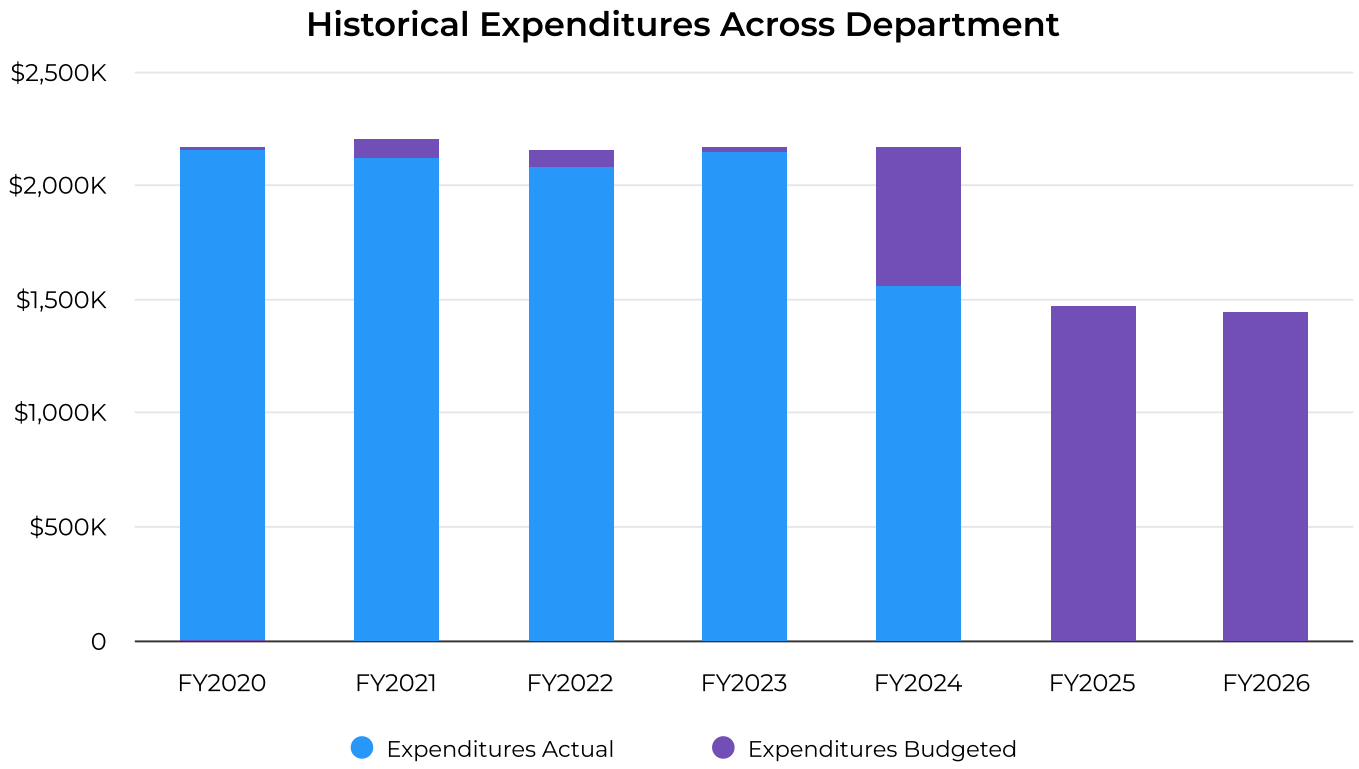
Department Information



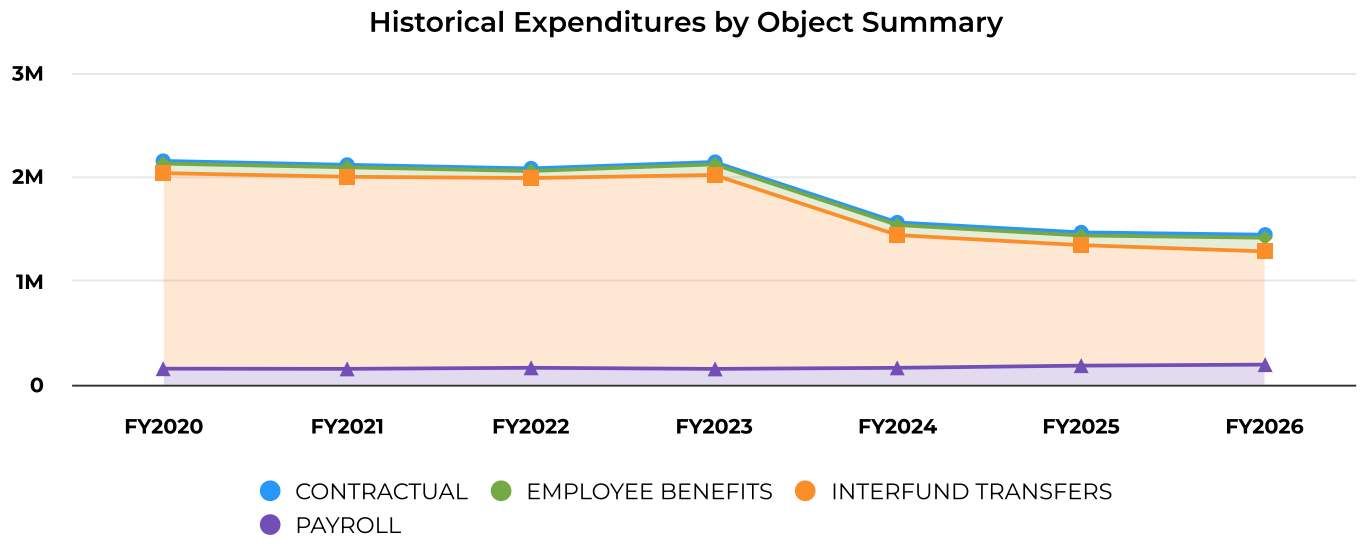
Theresa Murdock
Director

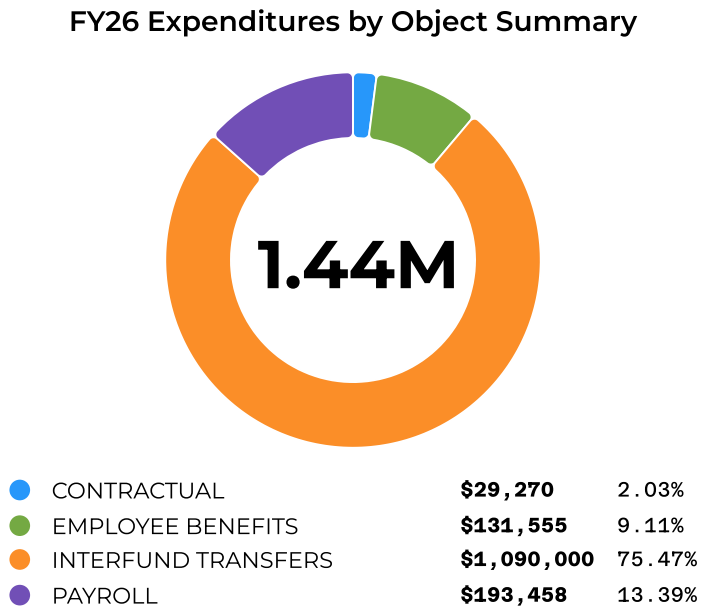
The Real Property Tax Services Department provides assessment and tax-related support to local governments within Chemung County. It prepares tax rolls, maintains property records, and assists assessors with valuation and equalization of property values. The department works to ensure fairness and accuracy in property taxation.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

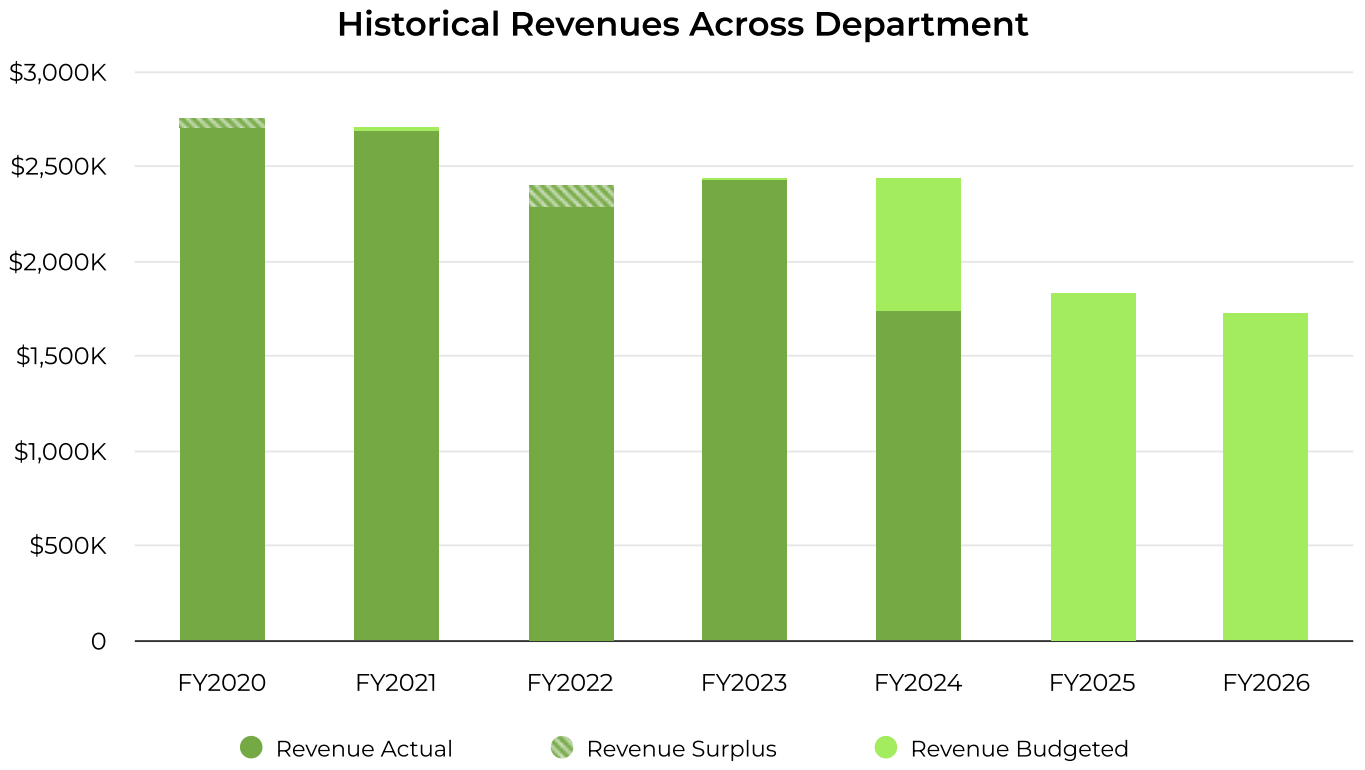
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$152,461	$162,675	$183,750	$193,458	5.28%
CONTRACTUAL	$22,859	$24,821	$29,799	$29,270	-1.78%
EMPLOYEE BENEFITS	$101,909	$96,964	$92,941	$131,555	41.55%
INTERFUND TRANSFERS	$1,866,994	$1,277,681	$1,160,000	$1,090,000	-6.03%
Total Expenditures	**$2,144,222**	**$1,562,142**	**$1,466,490**	**$1,444,283**	**-1.51%**

Expenditures by Department

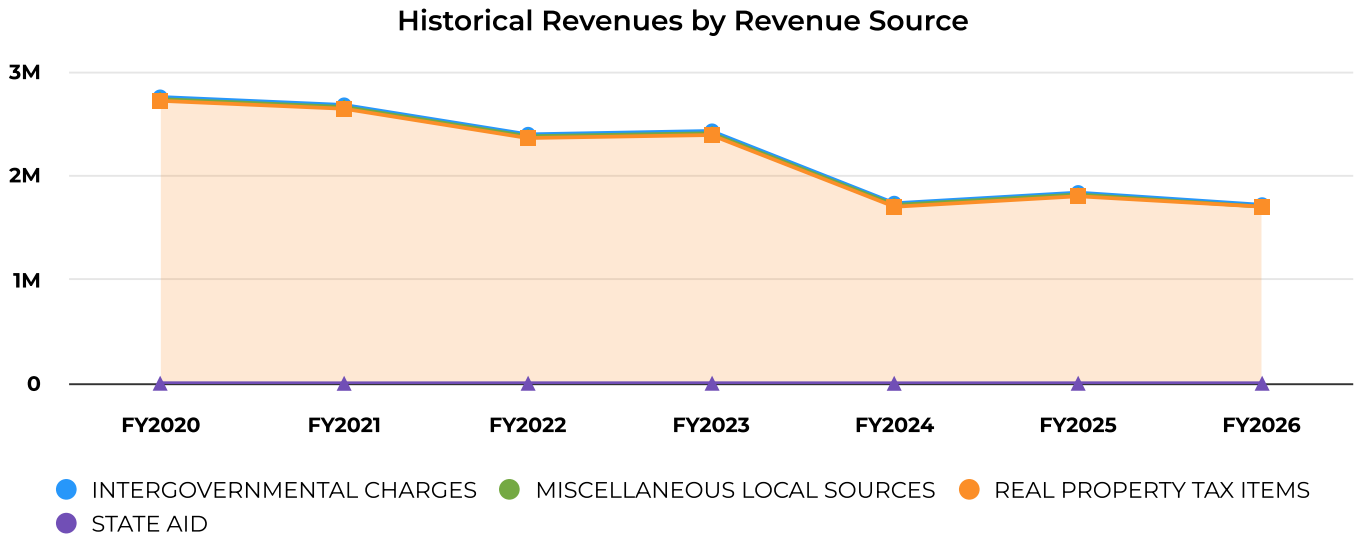
Expenditures by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REAL PROPERTY TAX SVCS.	$2,144,222	$1,562,142	$1,466,490	$1,444,283	-1.51%
PAYROLL					
PAYROLL/REGULAR	$144,938	$151,979	$183,750	$193,458	5.28%
PAYROLL/HOLIDAY	$7,490	$8,255	-	-	-
PAYROLL/OVERTIME	$32	$2,441	-	-	-
Total PAYROLL	$152,461	$162,675	$183,750	$193,458	5.28%
CONTRACTUAL					
TELEPHONE	$495	$470	$540	$400	-25.93%
SUPPLIES	$766	$922	$1,500	$1,500	0.00%
TRAVEL EMPLOYEE	$531	$132	$500	$500	0.00%
REPAIRS & MAINTENANCE	$1,607	$1,711	$1,820	$1,820	0.00%
POSTAGE	$336	$468	$450	$450	0.00%
RENT/LEASE	$386	$408	$1,309	$1,610	22.99%
MEMBERSHIP DUES	$300	$300	$560	$450	-19.64%
CONTRACTS	$3,000	$3,000	$3,000	$4,600	53.33%
EDUCATION EMPLOYEE	$212	$400	$2,450	$2,450	0.00%
SOFTWARE LICENSES	$14,300	$16,100	$16,550	$14,500	-12.39%
MAINTENANCE/PRINT MGT SVCS	$98	$125	$120	$120	0.00%
IT HARDWARE MAINTENANCE	$500	$500	$700	$700	0.00%
NETWORK	$328	$285	$300	$170	-43.33%
Total CONTRACTUAL	$22,859	$24,821	$29,799	$29,270	-1.78%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$11,173	$11,865	$13,689	$14,413	5.29%
STATE RETIREMENT	$18,725	$22,232	$25,794	$32,716	26.84%
HSP,MED,DENT,DRUGS,VISION	$72,011	$62,867	$53,458	$84,426	57.93%
Total EMPLOYEE BENEFITS	$101,909	$96,964	$92,941	$131,555	41.55%
INTERFUND TRANSFERS					
DISB OF PILOT PAYMENTS	$1,866,994	$1,277,681	$1,160,000	$1,090,000	-6.03%
Total INTERFUND TRANSFERS	$1,866,994	$1,277,681	$1,160,000	$1,090,000	-6.03%
Total Expenditures	**$2,144,222**	**$1,562,142**	**$1,466,490**	**$1,444,283**	**-1.51%**

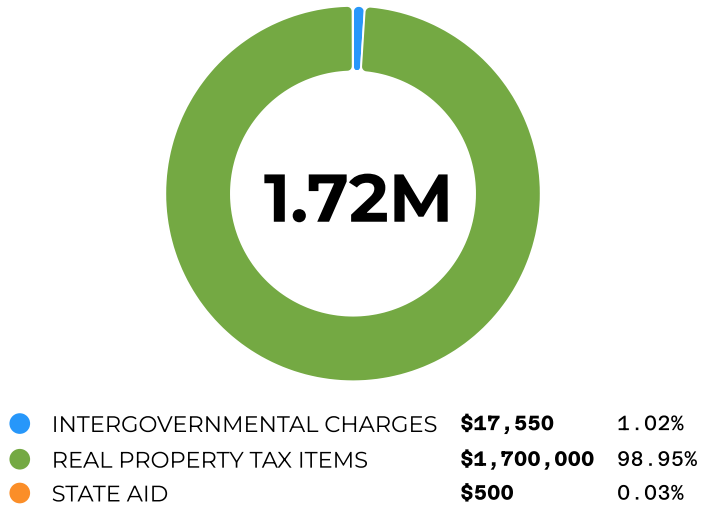
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REAL PROPERTY TAX ITEMS	$2,389,350	$1,699,315	$1,800,000	$1,700,000	-5.56%
MISCELLANEOUS LOCAL SOURCES	$17,000	$17,000	$17,000	-	-100.00%
INTERGOVERNMENTAL CHARGES	$21,931	$16,309	$17,850	$17,550	-1.68%
STATE AID	$606	-	$500	$500	0.00%
Total Revenues	**$2,428,887**	**$1,732,624**	**$1,835,350**	**$1,718,050**	**-6.39%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REAL PROPERTY TAX SVCS.	$2,428,887	$1,732,624	$1,835,350	$1,718,050	-6.39%
REAL PROPERTY TAX ITEMS					
OTHER PAYTS IN LIEU TAXES	$2,389,350	$1,699,315	$1,800,000	$1,700,000	-5.56%
Total REAL PROPERTY TAX ITEMS	$2,389,350	$1,699,315	$1,800,000	$1,700,000	-5.56%
MISCELLANEOUS LOCAL SOURCES					
OTHER LOCAL GOVERNMENTS	$17,000	$17,000	$17,000	-	-100.00%
Total MISCELLANEOUS LOCAL SOURCES	$17,000	$17,000	$17,000	-	-100.00%
INTERGOVERNMENTAL CHARGES					
MUNICIPAL CHARGEBACKS	$16,550	$12,750	$14,300	$14,300	0.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
GENERAL SERVICES OTHER GV	$251	$269	$250	$250	0.00%
FILING FEES	$1,730	$1,640	$1,800	$1,500	-16.67%
GIS REVENUE	$3,400	$1,650	$1,500	$1,500	0.00%
Total INTERGOVERNMENTAL CHARGES	$21,931	$16,309	$17,850	$17,550	-1.68%
STATE AID					
SA STATE AID - OTHER	$606	-	$500	$500	0.00%
Total STATE AID	$606	-	$500	$500	0.00%
Total Revenues	**$2,428,887**	**$1,732,624**	**$1,835,350**	**$1,718,050**	**-6.39%**

Sewer Districts

Department Information



The Chemung County Sewer Districts manage an extensive wastewater infrastructure system through two central treatment districts, serving approximately 80% of households and over 90% of businesses. The network comprises over 270 miles of sewer mains, 12,000 utility holes, 33 pump stations, and a treatment capacity of 24.2 million gallons per day, all of which are maintained in compliance with state and federal environmental regulations. Governance is maintained by Administrative Boards that hold public hearings and recommend rate and operational adjustments. The Districts are also executing a major, $275 million consolidation project to merge Lake Street and Milton Street treatment facilities, promoting greater environmental protection and efficiency. Through infrastructure maintenance, public engagement, and long-term modernization, the Sewer Districts safeguard public health and support sustainable wastewater management.

Sewer Consolidation Project Progression



Sewer Consolidation Project
(October 2025)



Sewer Consolidation Project
(August 2023)



Sewer Consolidation Project
(October 2024)

Sewer Impact on Average Home Owner

CHEMUNG COUNTY
Sewer Impact on Average Home Owner

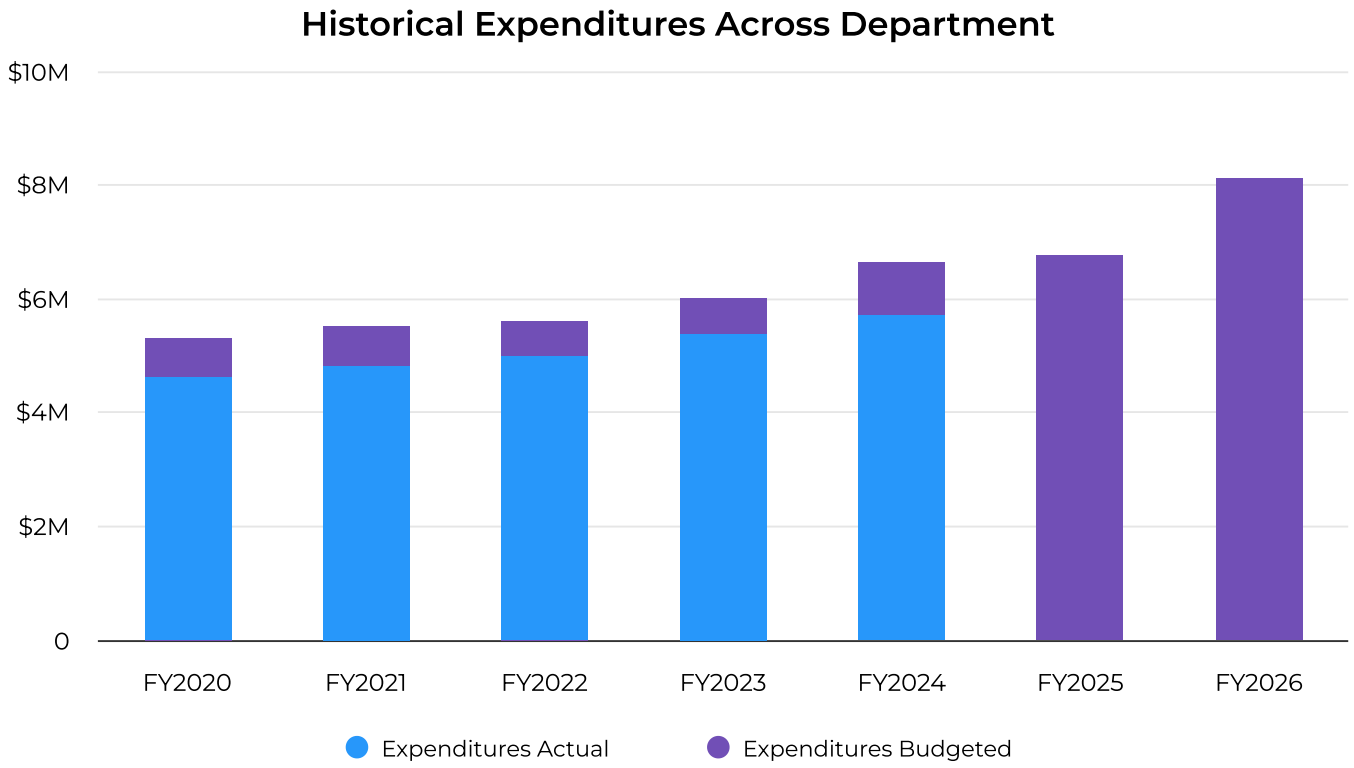
	2025	2026	$ Inc (Dec)	% Inc (Dec)
Sewer District #1				
Tax Rate	$ 24.92	$ 24.24	$ (0.68)	-3%
User Rate	507.85	559.27	51.42	10%
Total	$ 532.77	$ 583.51	$ 50.74	10%

****Rate based on $138,000 home assessment & 60,000 gallons of water consumption.*

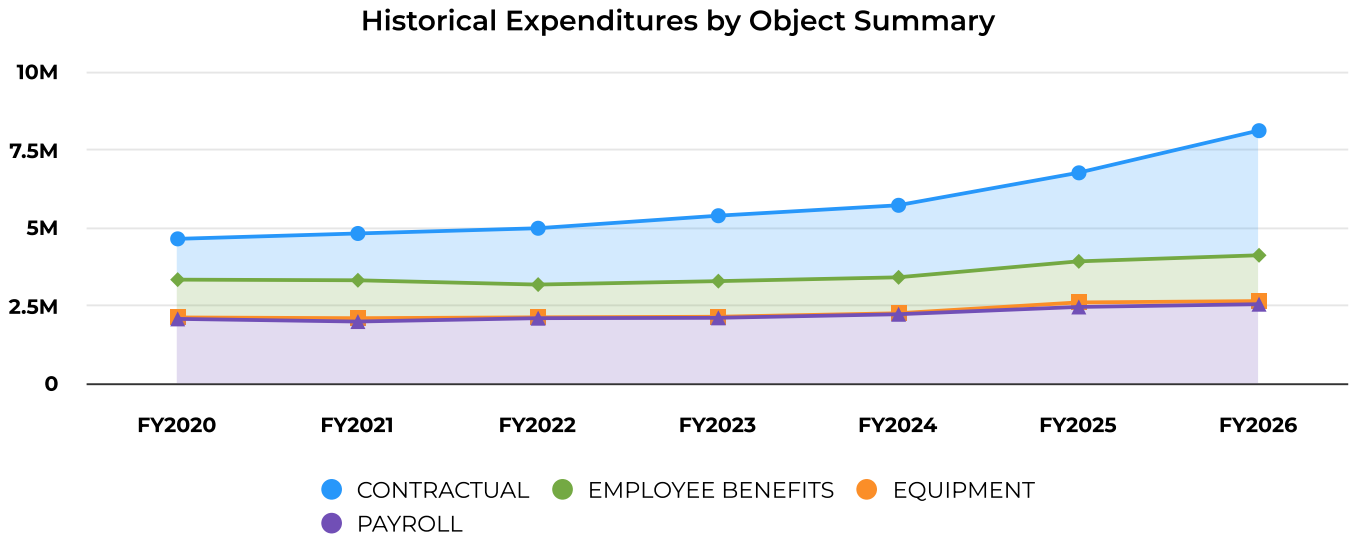
Elmira Sewer District				
Tax Rate	$ 28.11	$ 26.13	$ (1.98)	-7%
User Rate	427.47	479.58	52.11	12%
Total	$ 455.58	$ 505.71	$ 50.13	11%

****Rate based on $84,000 home assessment & 60,000 gallons of water consumption.*

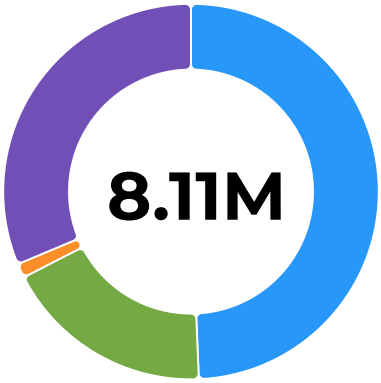
Expenditure Summary



Expenditures by Object Summary



FY26 Expenditures by Object Summary



CONTRACTUAL	**$3,998,273**	49.33%
EMPLOYEE BENEFITS	**$1,469,788**	18.13%
EQUIPMENT	**$99,500**	1.23%
PAYROLL	**$2,537,925**	31.31%

Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$2,100,415	$2,214,925	$2,448,979	$2,537,925	3.63%
EQUIPMENT	$34,924	$31,454	$145,750	$99,500	-31.73%
CONTRACTUAL	$2,099,021	$2,311,206	$2,841,177	$3,998,273	40.73%
EMPLOYEE BENEFITS	$1,142,073	$1,153,339	$1,316,996	$1,469,788	11.60%
Total Expenditures	**$5,376,433**	**$5,710,924**	**$6,752,902**	**$8,105,486**	**20.03%**

Expenditures by Department

Expenditures by Department

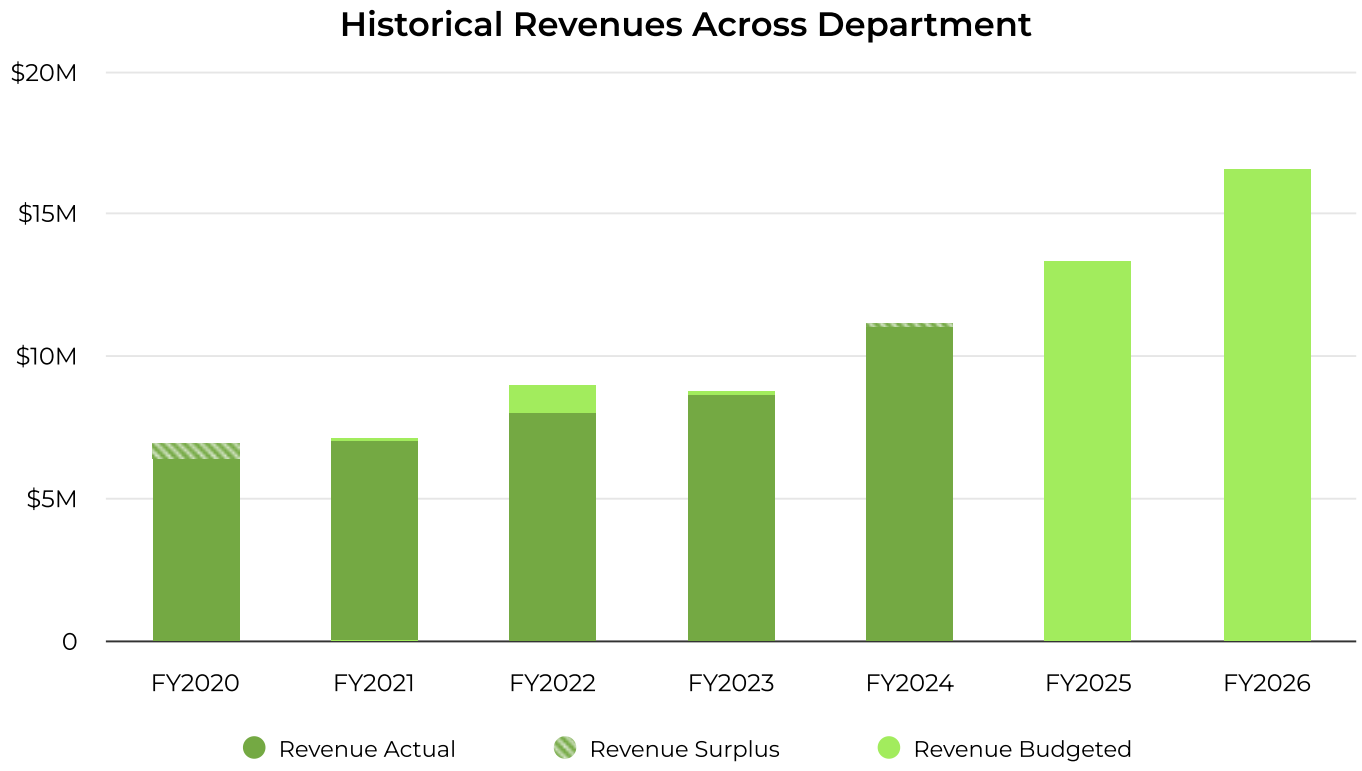
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
SEWER DISTRICT #1	$2,402,489	$2,598,450	$3,033,703	$3,546,987	16.92%
PAYROLL					
PAYROLL/REGULAR	$883,923	$928,302	$1,076,067	$1,096,483	1.90%
PAYROLL/HOLIDAY	$46,466	$47,406	-	-	-
PAYROLL/OVERTIME	$21,033	$20,302	$24,500	$24,500	0.00%
PAYROLL/INSURANCE BUYBACK	$688	$1,375	-	-	-
PAYROLL/COMP TIME	$18,115	$17,148	$18,900	$18,900	0.00%
PAYROLL/SHFT DIFFERENTIAL	$105	$5	$6,600	$7,100	7.58%
Total PAYROLL	$970,330	$1,014,538	$1,126,067	$1,146,983	1.86%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$17,601	$18,579	$50,200	$46,450	-7.47%
Total EQUIPMENT	$17,601	$18,579	$50,200	$46,450	-7.47%
CONTRACTUAL					
PRINTING	$1,751	$2,810	$3,000	$3,000	0.00%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
TELEPHONE	$3,921	$3,009	$4,584	$4,584	0.00%
SUPPLIES	$6,153	$14,938	$18,650	$20,650	10.72%
TRAVEL EMPLOYEE	-	$156	$1,800	$1,800	0.00%
REPAIRS & MAINTENANCE	$158,044	$165,373	$190,400	$190,400	0.00%
POSTAGE	$8,141	$7,981	$10,000	$10,000	0.00%
BOOKS, MAGAZINES, PUBLIC	-	-	$600	$600	0.00%
GASOLINE, FUEL & OIL	$15,034	$19,852	$19,000	$21,000	10.53%
INSURANCE, LIABILITY	$11,735	$13,478	$13,000	$16,500	26.92%
RENT/LEASE	$14,048	$19,208	$67,188	$69,612	3.61%
MEMBERSHIP DUES	$105	-	$200	$200	0.00%
ADVERTISING	$251	$264	$500	$800	60.00%
CONTRACTS	$8,186	$10,332	$29,960	$38,543	28.65%
EDUCATION EMPLOYEE	$5,683	$8,642	$13,500	$9,300	-31.11%
MED,DRGS, HLTH RL - NON	$554	$1,986	$2,000	$2,000	0.00%
SOFTWARE LICENSES	$124	$144	$3,000	$6,880	129.33%
SERVICES/OUTSIDE CONSULT	$27,341	$40,271	$91,800	$132,000	43.79%
TIRES	$7,499	$2,636	$10,500	$10,500	0.00%
LICENSE, FEES, PERMITS	$15,760	$17,118	$20,000	$20,000	0.00%
UNIFORMS, CLOTHING, SHOES	$7,200	$8,400	$7,200	$7,200	0.00%
PAYMENT OF TAXES	$9,219	$9,071	$9,500	$9,500	0.00%
TELEPHONE/CELLULAR	$3,655	$4,660	$6,584	$8,108	23.15%
IT HARDWARE MAINTENANCE	$1,000	$1,000	$1,250	$1,250	0.00%
UTILITIES/ELECTRIC	$147,621	$211,806	$210,000	$215,000	2.38%
IT SOFTWARE MAINTENANCE	-	-	$850	$1,100	29.41%
UTILITIES/GAS	$38,281	$39,460	$42,000	$45,500	8.33%
UTILITIES/WATER	$1,044	$1,603	$2,300	$2,500	8.70%
NETWORK	$1,005	$1,652	$1,467	$2,895	97.34%
INDIRECT COST ALLOCATION	$134,995	$148,028	$135,000	$148,028	9.65%
SUPPLIES/CHEMICALS	$216,186	$219,693	$260,000	$540,000	107.69%
SUPPLIES/LAB	$200	$25	$4,000	$4,000	0.00%
Total CONTRACTUAL	$844,737	$973,597	$1,179,833	$1,543,450	30.82%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$71,963	$74,792	$83,892	$85,451	1.86%
STATE RETIREMENT	$114,195	$136,347	$160,443	$180,599	12.56%
HSP,MED,DENT,DRUGS,VISION	$316,415	$350,371	$351,963	$506,554	43.92%
UNEMPLOYMENT INS BENEFITS	-$1,318	-$3,295	$2,500	$2,500	0.00%
WORKERS COMPENSATION	$68,567	$33,521	$78,805	$35,000	-55.59%
Total EMPLOYEE BENEFITS	$569,821	$591,736	$677,603	$810,104	19.55%
ELMIRA SEWER DISTRICT	$2,973,944	$3,112,474	$3,719,199	$4,558,499	22.57%
PAYROLL					
PAYROLL/REGULAR	$1,029,417	$1,099,687	$1,267,312	$1,334,342	5.29%
PAYROLL/HOLIDAY	$54,604	$56,060	-	-	-
PAYROLL/OVERTIME	$14,252	$17,147	$26,500	$26,500	0.00%
PAYROLL/INSURANCE BUYBACK	$3,313	$3,750	-	-	-
PAYROLL/COMP TIME	$28,461	$23,720	$22,600	$22,600	0.00%

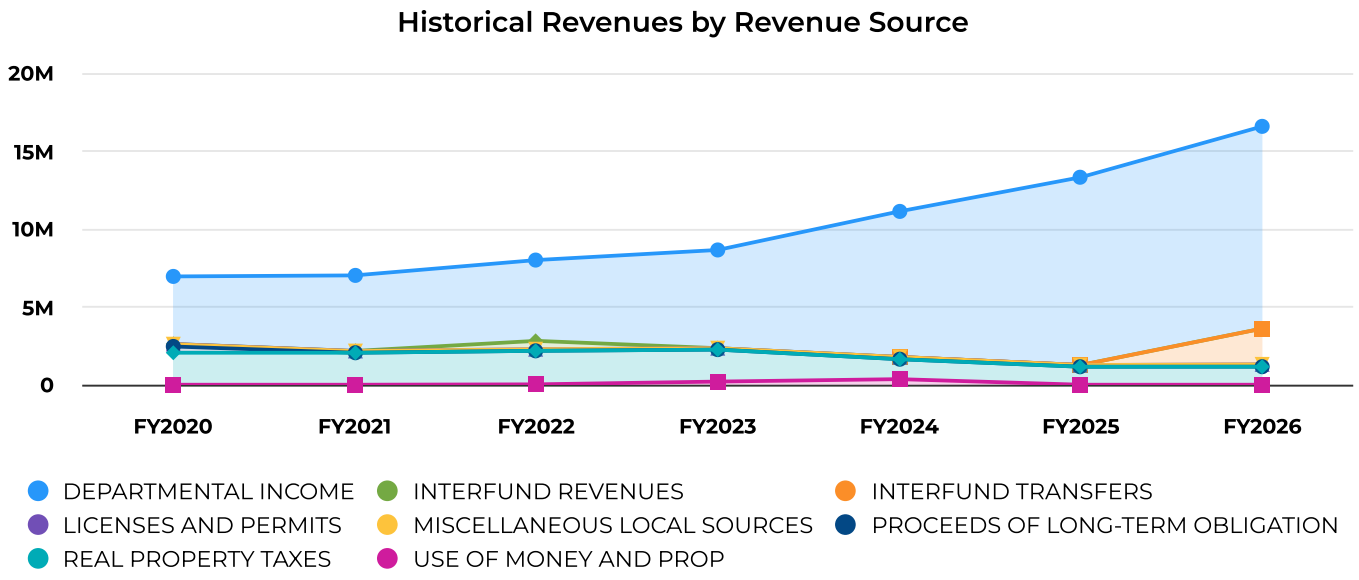
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL/SHFT DIFFERENTIAL	$40	$23	$6,500	$7,500	15.38%
Total PAYROLL	$1,130,085	$1,200,387	$1,322,912	$1,390,942	5.14%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$17,323	$12,875	$95,550	$53,050	-44.48%
Total EQUIPMENT	$17,323	$12,875	$95,550	$53,050	-44.48%
CONTRACTUAL					
PRINTING	$2,307	$3,358	$4,500	$4,700	4.44%
TELEPHONE	$6,450	$7,281	$10,682	$8,762	-17.97%
SUPPLIES	$9,687	$17,133	$21,000	$20,300	-3.33%
TRAVEL EMPLOYEE	$2,878	$280	$4,500	$2,400	-46.67%
REPAIRS & MAINTENANCE	$203,171	$110,258	$255,990	$249,700	-2.46%
POSTAGE	$11,259	$19,591	$15,000	$15,000	0.00%
BOOKS, MAGAZINES, PUBLIC	-	-	$350	$350	0.00%
GASOLINE, FUEL & OIL	$16,997	$19,316	$21,000	$25,000	19.05%
INSURANCE, LIABILITY	$13,704	$15,615	$14,000	$19,500	39.29%
RENT/LEASE	$6,850	$22,964	$47,760	$45,168	-5.43%
MEMBERSHIP DUES	$105	$210	$175	$175	0.00%
ADVERTISING	$251	$264	$500	$800	60.00%
CONTRACTS	$40,658	$24,134	$65,360	$73,243	12.06%
EDUCATION EMPLOYEE	$8,786	$9,475	$18,400	$12,300	-33.15%
MED,DRGS, HLTH RL - NON	$1,461	$1,306	$1,300	$1,300	0.00%
SOFTWARE LICENSES	$124	$144	$13,620	$40,040	193.98%
SERVICES/OUTSIDE CONSULT	$39,154	$54,003	$91,900	$128,800	40.15%
TIRES	$2,687	$4,915	$9,500	$9,500	0.00%
LICENSE, FEES, PERMITS	$18,882	$19,114	$20,565	$20,000	-2.75%
UNIFORMS, CLOTHING, SHOES	$11,400	$10,800	$11,400	$11,400	0.00%
PAYMENT OF TAXES	$16,073	$16,757	$17,000	$17,000	0.00%
TELEPHONE/CELLULAR	$1,880	$1,920	$6,800	$8,864	30.35%
MAINTENANCE/PRINT MGT SVCS	$256	$437	$250	$250	0.00%
IT HARDWARE MAINTENANCE	$1,600	$1,600	$1,600	$1,600	0.00%
UTILITIES/ELECTRIC	$283,216	$408,364	$361,000	$370,000	2.49%
IT SOFTWARE MAINTENANCE	$5,320	$5,646	$6,500	$6,500	0.00%
UTILITIES/GAS	$51,477	$55,767	$68,200	$66,700	-2.20%
UTILITIES/WATER	$2,099	$2,904	$3,000	$3,000	0.00%
NETWORK	$1,402	$1,993	$2,492	$3,935	57.91%
INDIRECT COST ALLOCATION	$201,694	$191,536	$200,000	$191,536	-4.23%
SLUDGE DUMPING	$4,050	$5,871	$13,000	-	-100.00%
SUPPLIES/CHEMICALS	$273,351	$289,342	$336,000	$1,083,000	222.32%
SUPPLIES/LAB	$15,057	$15,309	$18,000	$14,000	-22.22%
Total CONTRACTUAL	$1,254,284	$1,337,609	$1,661,344	$2,454,823	47.76%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$83,272	$88,574	$98,557	$103,625	5.14%
STATE RETIREMENT	$132,991	$161,321	$187,511	$208,998	11.46%
HSP,MED,DENT,DRUGS,VISION	$303,678	$276,559	$279,017	$309,561	10.95%

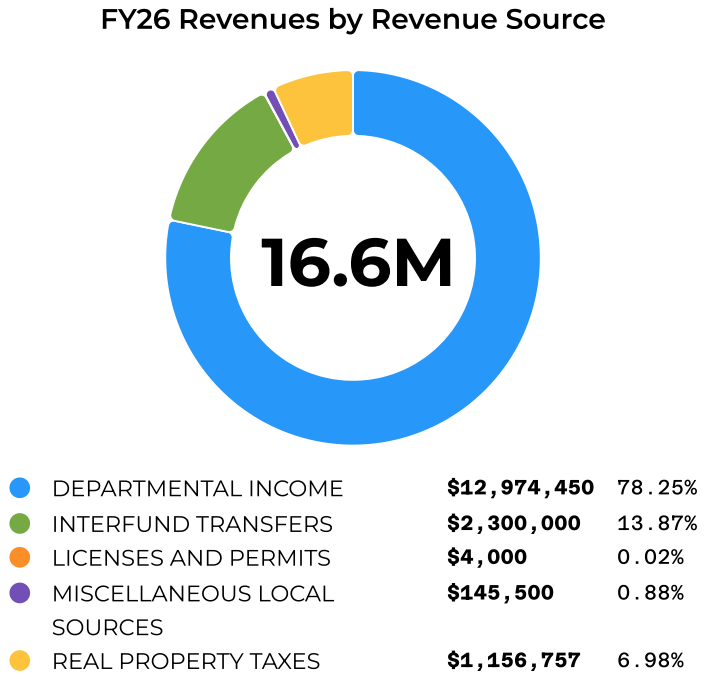
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
UNEMPLOYMENT INS BENEFITS	-$1,318	$9,072	$7,500	$2,500	-66.67%
WORKERS COMPENSATION	$53,628	$26,077	$66,808	$35,000	-47.61%
Total EMPLOYEE BENEFITS	$572,252	$561,603	$639,393	$659,684	3.17%
Total Expenditures	**$5,376,433**	**$5,710,924**	**$6,752,902**	**$8,105,486**	**20.03%**

Revenue Summary



Revenues by Revenue Source





DEPARTMENTAL INCOME	**$12,974,450**	78.25%
INTERFUND TRANSFERS	**$2,300,000**	13.87%
LICENSES AND PERMITS	**$4,000**	0.02%
MISCELLANEOUS LOCAL SOURCES	**$145,500**	0.88%
REAL PROPERTY TAXES	**$1,156,757**	6.98%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REAL PROPERTY TAXES	$2,051,514	$1,279,440	$1,152,759	$1,156,757	0.35%
DEPARTMENTAL INCOME	$6,303,185	$9,341,029	$12,049,194	$12,974,450	7.68%
MISCELLANEOUS LOCAL SOURCES	$89,355	$141,651	$109,000	$145,500	33.49%
USE OF MONEY AND PROP	$201,878	$358,105	-	-	-
LICENSES AND PERMITS	$2,700	$2,400	$4,500	$4,000	-11.11%
INTERFUND TRANSFERS	-	-	-	$2,300,000	-
Total Revenues	**$8,648,632**	**$11,122,625**	**$13,315,453**	**$16,580,707**	**24.52%**

Revenues by Department

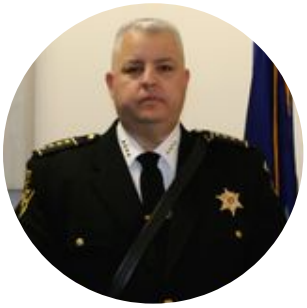
Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NON DEPARTMENTAL REVENUE	$8,648,632	$11,122,625	$13,315,453	$16,580,707	24.52%
REAL PROPERTY TAXES					
REAL PROPERTY TAXES	$2,051,514	$1,279,440	$1,152,759	$1,156,757	0.35%
Total REAL PROPERTY TAXES	$2,051,514	$1,279,440	$1,152,759	$1,156,757	0.35%
DEPARTMENTAL INCOME					
SEWER SERVICE CHARGES	$4,353,657	$6,707,623	$9,461,642	$9,676,450	2.27%
INDUSTRIAL WASTE CHARGES	-	$4,911	-	$56,000	-
SEWER SVC CHG OUT OF DIST	$309,782	$380,502	$434,337	$502,000	15.58%
SEWER CHGS/QUARTERLY BILL	$1,566,183	$2,171,785	$2,061,244	$2,740,000	32.93%
SEWER CHGS/VULCRAFT SEWER	$73,562	$76,209	$91,971	-	-100.00%
Total DEPARTMENTAL INCOME	$6,303,185	$9,341,029	$12,049,194	$12,974,450	7.68%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$4,108	$4,632	$4,000	$5,500	37.50%
LEACHATE/SEPTAGE	$85,247	$137,019	$105,000	$140,000	33.33%
Total MISCELLANEOUS LOCAL SOURCES	$89,355	$141,651	$109,000	$145,500	33.49%
USE OF MONEY AND PROP					
INTEREST & EARNINGS	$201,878	$358,105	-	-	-
Total USE OF MONEY AND PROP	$201,878	$358,105	-	-	-
LICENSES AND PERMITS					
PERMITS (SPECIFY)	$2,700	$2,400	$4,500	$4,000	-11.11%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total LICENSES AND PERMITS	$2,700	$2,400	$4,500	$4,000	-11.11%
INTERFUND TRANSFERS					
APPROP. FUND BALANCE	-	-	-	$2,300,000	-
Total INTERFUND TRANSFERS	-	-	-	$2,300,000	-
Total Revenues	**$8,648,632**	**$11,122,625**	**$13,315,453**	**$16,580,707**	**24.52%**

Sheriff's Office

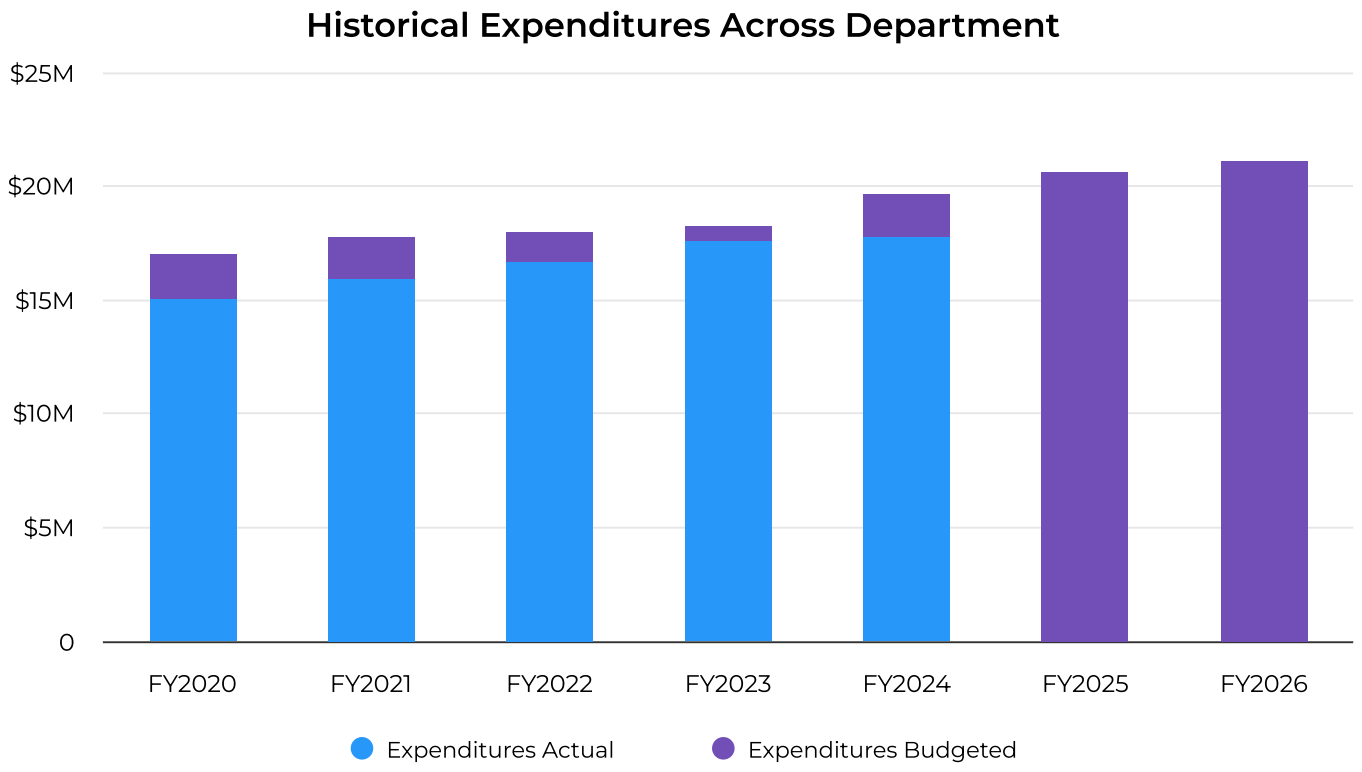
Department Information



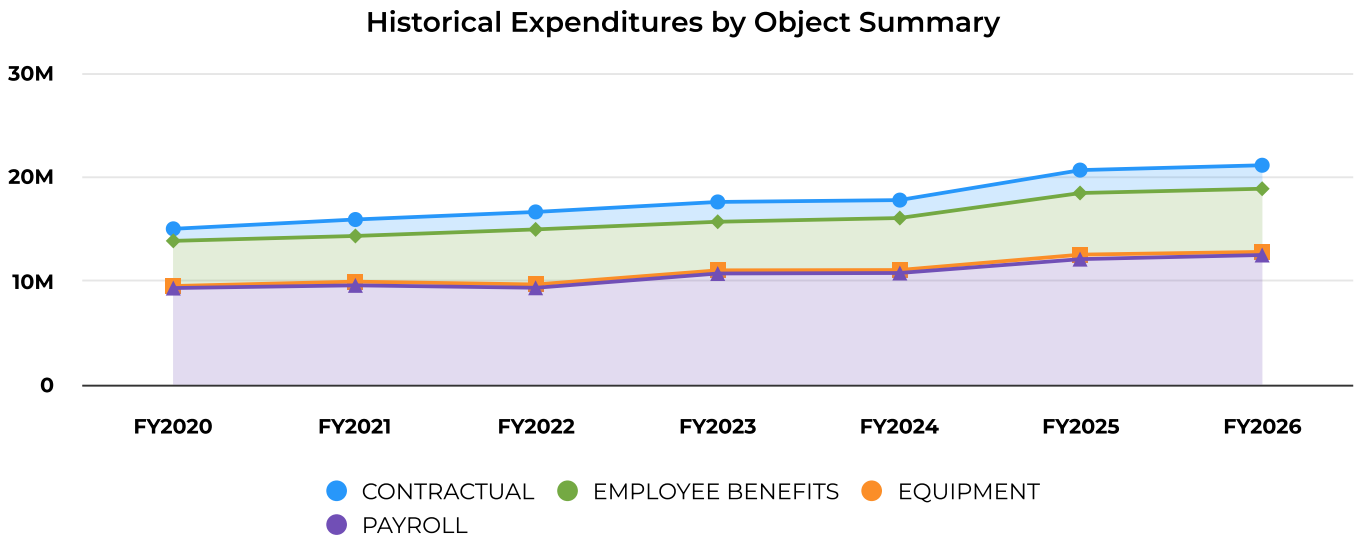
Hon. Bill Schrom
Sheriff

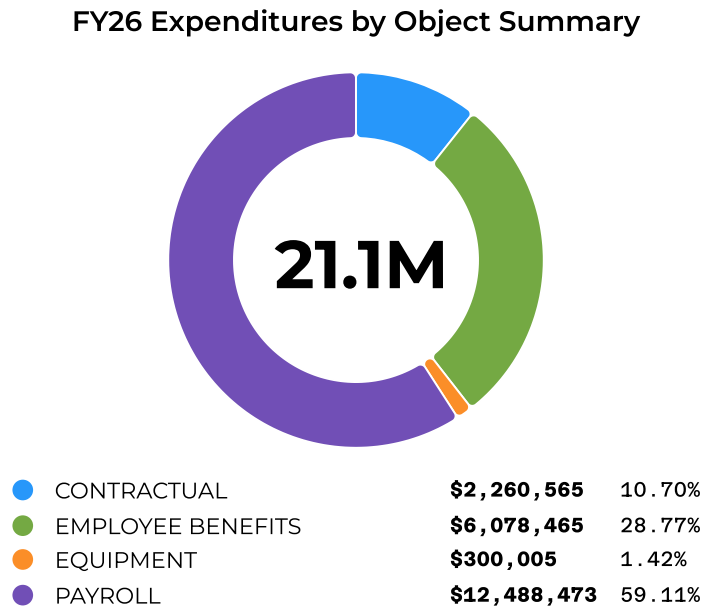
The Chemung County Sheriff's Office is a full-service law enforcement agency led by an elected Sheriff, the only such elected law enforcement official in New York State, reflecting direct accountability to the community. Staffed by approximately 184 officers and administrative staff and supported by a multi-million-dollar budget, the office operates through five key divisions: Civil/Community Services, Corrections, Criminal Investigations, Police Services, and 911 Communications. It also houses advanced response capabilities, including its CERT (Corrections Emergency Response Team), Special Services Unit, Community Resource Officers, DWI enforcement programs, and a K-9 unit. The Records Division supports transparency and public access by managing traffic tickets, fingerprinting, court documents, FOIL requests, and the Sex Offender Registry. By combining professional law enforcement with accessible public records, the Sheriff's Office supports safety, trust, and accountability across Chemung County.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$10,706,770	$10,754,760	$12,091,246	$12,488,473	3.29%
EQUIPMENT	$304,430	$286,361	$434,000	$300,005	-30.87%
CONTRACTUAL	$1,906,969	$1,727,400	$2,206,274	$2,260,565	2.46%
EMPLOYEE BENEFITS	$4,676,840	$5,004,176	$5,930,452	$6,078,465	2.50%
Total Expenditures	**$17,595,008**	**$17,772,696**	**$20,661,972**	**$21,127,508**	**2.25%**

Expenditures by Sub Department

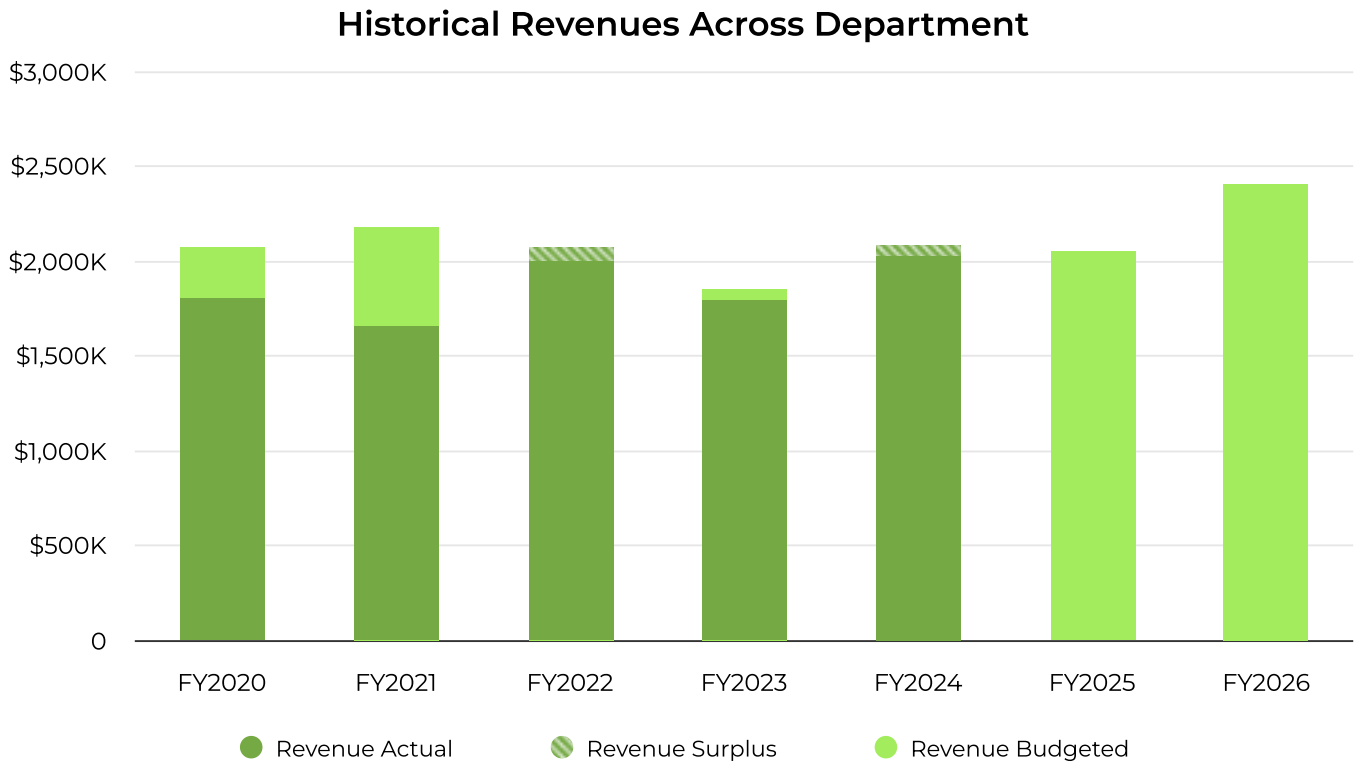
Expenditures by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
LAW ENFORCE/SHERIFF					
PAYROLL					
PAYROLL/REGULAR	$3,786,625	$4,241,177	$4,614,415	$4,926,443	6.76%
PAYROLL/HOLIDAY	$163,267	$182,348	$120,000	$120,000	0.00%
PAYROLL/OVERTIME	$434,136	$462,276	$200,000	$494,500	147.25%
PAYROLL/INSURANCE BUYBACK	$5,500	$10,500	$10,500	$9,000	-14.29%
PAYROLL/COMP TIME	$66,739	$76,475	$95,000	$90,000	-5.26%
PAYROLL/OUT OF TITLE	$3,941	$6,530	$6,500	$5,000	-23.08%
PAYROLL/SHFT DIFFERENTIAL	$21,995	$22,749	$30,000	$28,000	-6.67%
PAYROLL/EDUC STIPEND	-	-	$100,000	-	-100.00%
Total PAYROLL	$4,482,203	$5,002,055	$5,176,415	$5,672,943	9.59%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$290,451	$259,601	$347,700	$263,805	-24.13%
Total EQUIPMENT	$290,451	$259,601	$347,700	$263,805	-24.13%
CONTRACTUAL					
PRINTING	$3,667	$4,003	$6,750	$8,500	25.93%
TELEPHONE	$8,083	$8,000	$9,000	$9,000	0.00%
SUPPLIES	$42,867	$38,088	$59,000	$52,435	-11.13%
TRAVEL EMPLOYEE	$9,644	$27,765	$42,350	$29,200	-31.05%
REPAIRS & MAINTENANCE	$139,806	$168,589	$175,035	$164,250	-6.16%
POSTAGE	$11,841	$11,880	$15,500	$16,000	3.23%
BOOKS, MAGAZINES, PUBLIC	$1,344	$136	$1,350	$1,350	0.00%
GASOLINE, FUEL & OIL	$115,532	$119,686	$125,000	$125,000	0.00%
INSURANCE, LIABILITY	$152,170	$160,823	$165,000	$200,000	21.21%
RENT/LEASE	$50,810	$64,195	$54,238	$123,501	127.70%
MEMBERSHIP DUES	$1,153	$1,300	$1,500	$1,500	0.00%
ADVERTISING	$120	$450	$350	$350	0.00%
INTERNET & TELEVISION	$2,562	$2,960	$2,880	$2,076	-27.92%
REPAIRS ON LEASED VEHICLES & EQUIPMENT	-$4,500	-	$1,000	-	-100.00%
LEGAL & ACCOUNTING	$6,875	$7,250	$12,000	$10,000	-16.67%
CONTRACTS	-$20,165	-$27,011	$73,200	$49,800	-31.97%
EDUCATION EMPLOYEE	$8,849	$32,502	$20,750	$23,375	12.65%
SOFTWARE LICENSES	$74,699	$14,066	$14,900	$11,900	-20.13%
RECORDS MANAGEMENT	$2,800	$3,924	$4,500	$4,500	0.00%
BUILDING PROJECTS	-	-	-	$3,500	-
SERVICES/OUTSIDE CONSULT	$666	$922	$2,000	$2,000	0.00%
TIRES	$21,852	$28,240	$30,000	$30,000	0.00%
UNIFORMS, CLOTHING, SHOES	$79,216	$49,644	$81,750	$84,215	3.02%
RADIO, ANTENNA, TELECOMM	$2,300	-	$2,000	$2,250	12.50%
TELEPHONE/CELLULAR	$6,553	$7,165	$7,800	$7,800	0.00%

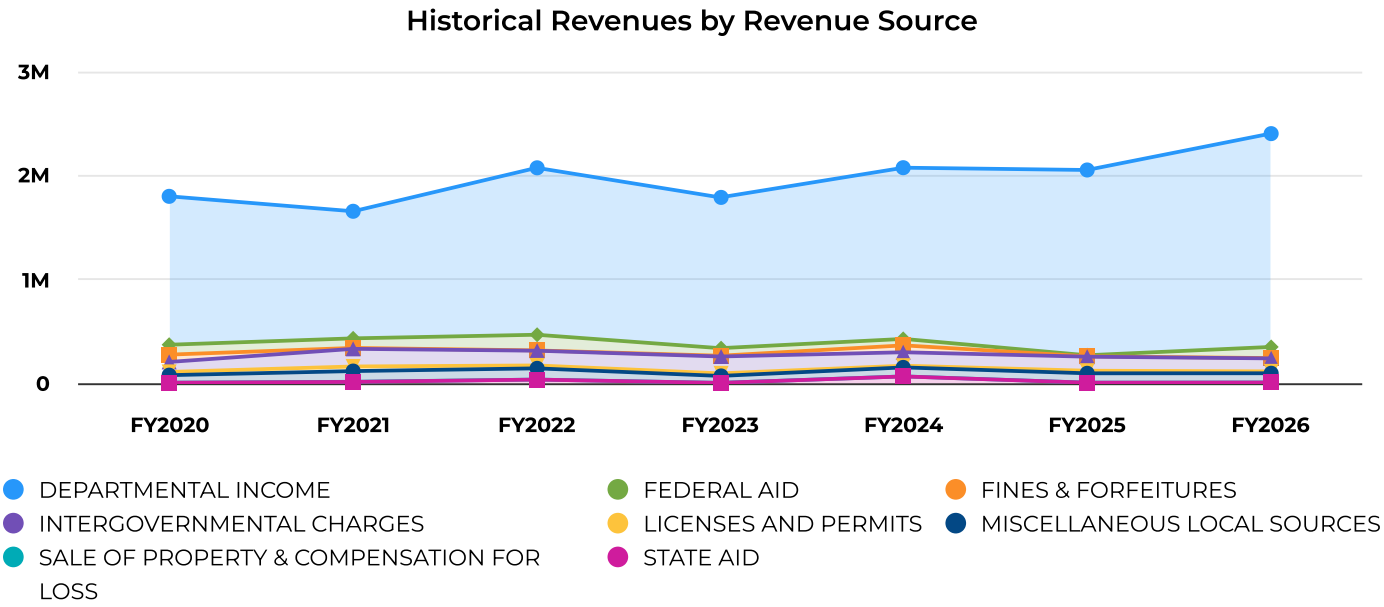
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
MAINTENANCE/PRINT MGT SVCS	$1,992	$2,662	$1,500	$4,000	166.67%
IT HARDWARE MAINTENANCE	$7,200	$6,500	$7,500	$7,500	0.00%
MEDICAL/PHYSICALS	$13,652	$4,370	$15,000	$15,000	0.00%
NETWORK	$3,798	$4,246	$4,000	$4,000	0.00%
TELEPHONE/DATA COMMUNIC	$9,914	$10,035	$10,500	$10,500	0.00%
AMMUNITION & FIREARMS	$36,790	$35,295	$45,000	$46,970	4.38%
Total CONTRACTUAL	$792,092	$787,684	$991,353	$1,050,472	5.96%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$333,363	$372,905	$385,643	$422,634	9.59%
STATE RETIREMENT	$634,435	$933,131	$1,091,440	$1,085,061	-0.58%
HSP,MED,DENT,DRUGS,VISION	$1,008,152	$901,099	$1,122,626	$1,181,959	5.29%
Total EMPLOYEE BENEFITS	$1,975,950	$2,207,136	$2,599,709	$2,689,654	3.46%
Total LAW ENFORCE/SHERIFF	$7,540,696	$8,256,475	$9,115,177	$9,676,874	6.16%
LAW ENFORCE/JAIL					
PAYROLL					
PAYROLL/REGULAR	$5,021,377	$4,722,531	$5,916,831	$5,708,030	-3.53%
PAYROLL/HOLIDAY	$206,812	$229,792	$214,000	$200,000	-6.54%
PAYROLL/OVERTIME	$883,359	$657,775	$400,000	$755,000	88.75%
PAYROLL/INSURANCE BUYBACK	$9,500	$11,250	$12,000	$10,500	-12.50%
PAYROLL/COMP TIME	$67,506	$88,809	$132,000	$100,000	-24.24%
PAYROLL/STIPEND	$6,000	$3,000	-	-	-
PAYROLL/OUT OF TITLE	$5,152	$10,408	$10,000	$10,000	0.00%
PAYROLL/SHFT DIFFERENTIAL	$24,687	$29,140	$30,000	$32,000	6.67%
PAYROLL/EDUC STIPEND	$173	-	$200,000	-	-100.00%
Total PAYROLL	$6,224,566	$5,752,705	$6,914,831	$6,815,530	-1.44%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$13,979	$26,761	$86,300	$36,200	-58.05%
Total EQUIPMENT	$13,979	$26,761	$86,300	$36,200	-58.05%
CONTRACTUAL					
PRINTING	$290	-	$300	$300	0.00%
TELEPHONE	$6,158	$5,848	$7,500	$7,460	-0.53%
SUPPLIES	$45,536	$30,986	$49,770	$51,270	3.01%
TRAVEL EMPLOYEE	$2,709	$4,045	$10,350	$9,900	-4.35%
REPAIRS & MAINTENANCE	$92,597	$109,667	$114,154	$129,306	13.27%
BOOKS, MAGAZINES, PUBLIC	$6,420	$6,420	$6,500	$6,500	0.00%
GASOLINE, FUEL & OIL	$3,699	$4,302	$8,000	$6,000	-25.00%
INSURANCE, LIABILITY	$18,930	$18,568	$20,000	$25,000	25.00%
RENT/LEASE	$36,175	$36,742	$37,167	$38,267	2.96%
MEMBERSHIP DUES	$120	-	$250	$250	0.00%
LEGAL & ACCOUNTING	-	-	$5,000	$5,000	0.00%
CONTRACTS	-	-$45,840	$500	$400	-20.00%
EDUCATION EMPLOYEE	$327	$3,900	$7,800	$7,800	0.00%
SOFTWARE LICENSES	-	$2,741	$5,080	$5,940	16.93%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
RECORDS MANAGEMENT	$770	$1,345	$1,000	$1,300	30.00%
EXTERMINATING	$1,800	$1,500	$2,500	$1,500	-40.00%
UNIFORMS, CLOTHING, SHOES	$42,841	$25,096	$40,500	$43,500	7.41%
AMBULANCE SERVICES	$12,023	$5,817	$10,000	$10,000	0.00%
RADIO, ANTENNA, TELECOMM	$500	$854	$3,350	$3,350	0.00%
MAINTENANCE/PRINT MGT SVCS	$931	$1,657	$1,000	$4,000	300.00%
IT HARDWARE MAINTENANCE	$3,700	$3,600	$5,000	$4,000	-20.00%
MEDICAL/PHYSICALS	-$1,506	$2,545	$5,000	$5,000	0.00%
NETWORK	$2,396	$2,079	$3,000	$3,000	0.00%
INMATE EXPENSE	$509	$587	$2,000	$1,600	-20.00%
FOOD EXPENSES	$416,314	$377,718	$440,000	$427,550	-2.83%
INMATE EXPENSE/CLOTHING	$330	$6,605	$10,000	$5,000	-50.00%
INMATE EXPENSE/BEDDING	$16,442	$11,912	$7,500	$7,500	0.00%
INMATE EXPENSE/SUPPLIES	$4,407	$750	$5,000	$5,000	0.00%
MEDICAL/HOSP & DOCTORS	$255,476	$183,554	$200,400	$195,400	-2.50%
MEDICAL/DRUGS	$119,679	$101,259	$171,300	$164,000	-4.26%
MEDICAL/OTHER	$25,303	$35,458	$35,000	$35,000	0.00%
Total CONTRACTUAL	$1,114,877	$939,716	$1,214,921	$1,210,093	-0.40%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$467,366	$415,593	$515,155	$507,757	-1.44%
STATE RETIREMENT	$841,313	$1,040,276	$1,211,837	$1,220,683	0.73%
HSP,MED,DENT,DRUGS,VISION	$1,392,210	$1,341,171	$1,603,751	$1,660,371	3.53%
Total EMPLOYEE BENEFITS	$2,700,890	$2,797,040	$3,330,743	$3,388,811	1.74%
Total LAW ENFORCE/JAIL	$10,054,312	$9,516,221	$11,546,795	$11,450,634	-0.83%
Total Expenditures	**$17,595,008**	**$17,772,696**	**$20,661,972**	**$21,127,508**	**2.25%**

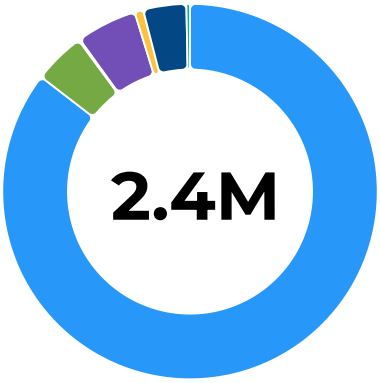
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



●	DEPARTMENTAL INCOME	**$2,053,646**	85.45%
●	FEDERAL AID	**$106,900**	4.45%
●	FINES & FORFEITURES	**$3,200**	0.13%
●	INTERGOVERNMENTAL CHARGES	**$125,000**	5.20%
●	LICENSES AND PERMITS	**$18,115**	0.75%
●	MISCELLANEOUS LOCAL SOURCES	**$88,922**	3.70%
●	STATE AID	**$7,560**	0.31%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$1,451,364	$1,648,122	$1,783,510	$2,053,646	15.15%
MISCELLANEOUS LOCAL SOURCES	$66,750	$86,559	$90,000	$88,922	-1.20%
INTERGOVERNMENTAL CHARGES	$162,584	$129,387	$135,000	$125,000	-7.41%
LICENSES AND PERMITS	$24,474	$16,503	$25,000	$18,115	-27.54%
FINES & FORFEITURES	$7,498	$66,368	$3,500	$3,200	-8.57%
STATE AID	$4,017	$66,253	$6,000	$7,560	26.00%
FEDERAL AID	$72,688	$62,170	$10,300	$106,900	937.86%
Total Revenues	**$1,789,375**	**$2,075,361**	**$2,053,310**	**$2,403,343**	**17.05%**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
LAW ENFORCE/SHERIFF					
DEPARTMENTAL INCOME					
SHERIFF FEES	$142,244	$145,809	$180,000	$135,363	-24.80%
SHERIFF SECURITY SERVICES	$347,222	$394,191	$427,410	$285,000	-33.32%
SHERIFF SCH RESOURCE OFFR	$904,601	$1,048,271	$1,140,100	$1,503,783	31.90%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total DEPARTMENTAL INCOME	$1,394,067	$1,588,271	$1,747,510	$1,924,146	10.11%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$1,670	$1,445	$5,000	$3,922	-21.56%
OTHER LOCAL GOVERNMENTS	$64,980	$85,000	$85,000	$85,000	0.00%
Total MISCELLANEOUS LOCAL SOURCES	$66,650	$86,445	$90,000	$88,922	-1.20%
LICENSES AND PERMITS					
PERMITS (SPECIFY)	$24,474	$16,503	$25,000	$18,115	-27.54%
Total LICENSES AND PERMITS	$24,474	$16,503	$25,000	$18,115	-27.54%
FINES & FORFEITURES					
FINES AND FORFEITED BAIL	$106	-	-	-	-
FORFEITURE OF CRIME PROCEEDS, RESTRICTED	$3,091	$62,627	-	-	-
STOP DWI FINES	$4,302	$3,741	$3,500	$3,200	-8.57%
Total FINES & FORFEITURES	$7,498	$66,368	$3,500	$3,200	-8.57%
STATE AID					
SA STATE GRANTS	$4,017	$66,253	$6,000	$7,560	26.00%
Total STATE AID	$4,017	$66,253	$6,000	$7,560	26.00%
FEDERAL AID					
FA FEDERAL GRANTS	$69,216	$54,410	-	$95,000	-
FA BODY ARMOR	$3,472	$7,224	$10,000	$11,900	19.00%
Total FEDERAL AID	$72,688	$61,634	$10,000	$106,900	969.00%
Total LAW ENFORCE/SHERIFF	$1,569,394	$1,885,473	$1,882,010	$2,148,843	14.18%
LAW ENFORCE/JAIL					
DEPARTMENTAL INCOME					
OTHER GEN. DEPT INCOME	$1,122	-	$1,000	$68,000	6,700.00%
PRISONER CHARGES	$56,175	$59,851	$35,000	$61,500	75.71%
Total DEPARTMENTAL INCOME	$57,297	$59,851	$36,000	$129,500	259.72%
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$100	$114	-	-	-
Total MISCELLANEOUS LOCAL SOURCES	$100	$114	-	-	-
INTERGOVERNMENTAL CHARGES					
JAIL SERVICES OTHER GOVT	$162,584	$129,387	$135,000	$125,000	-7.41%
Total INTERGOVERNMENTAL CHARGES	$162,584	$129,387	$135,000	$125,000	-7.41%
FEDERAL AID					

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
FA FEDERAL GRANTS	-	$536	$300	-	-100.00%
Total FEDERAL AID	-	$536	$300	-	-100.00%
Total LAW ENFORCE/JAIL	$219,982	$189,888	$171,300	$254,500	48.57%
Total Revenues	**$1,789,375**	**$2,075,361**	**$2,053,310**	**$2,403,343**	**17.05%**

Stop DWI

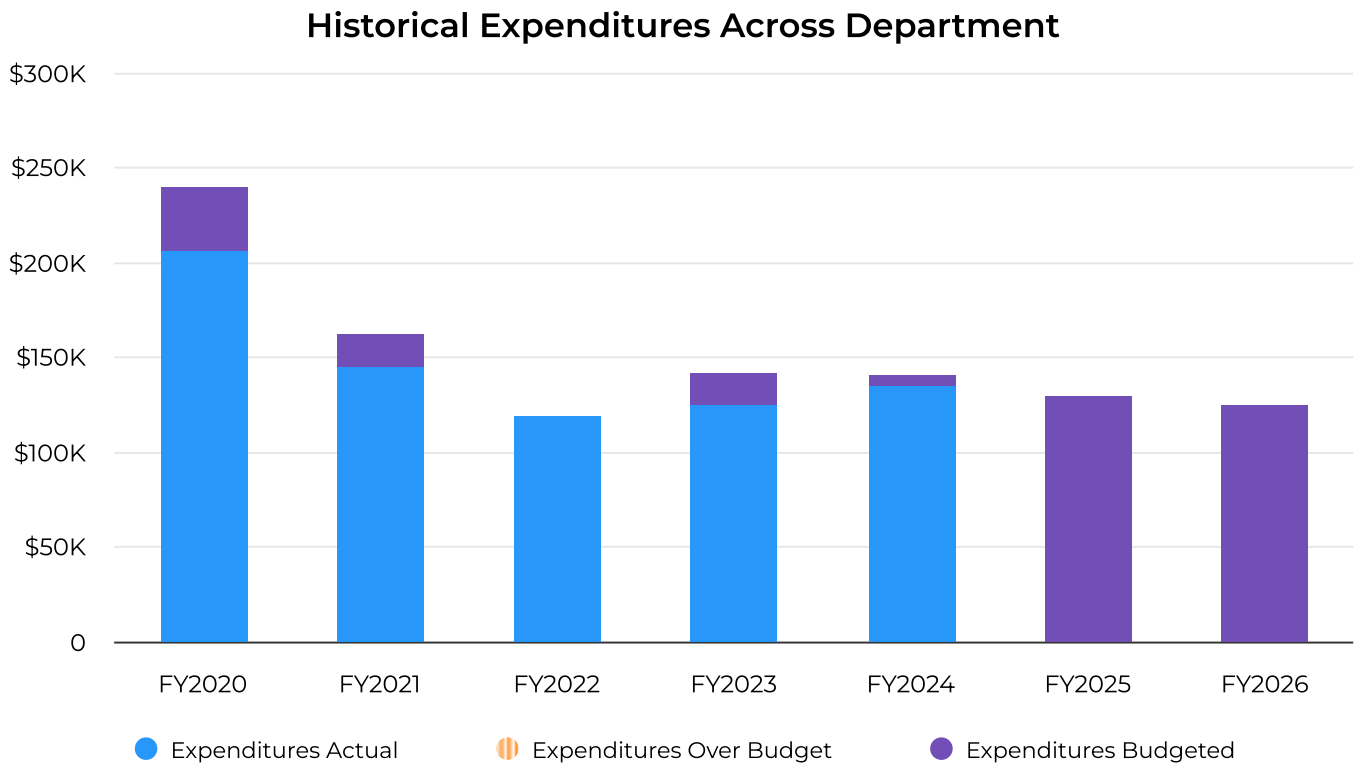
Department Information



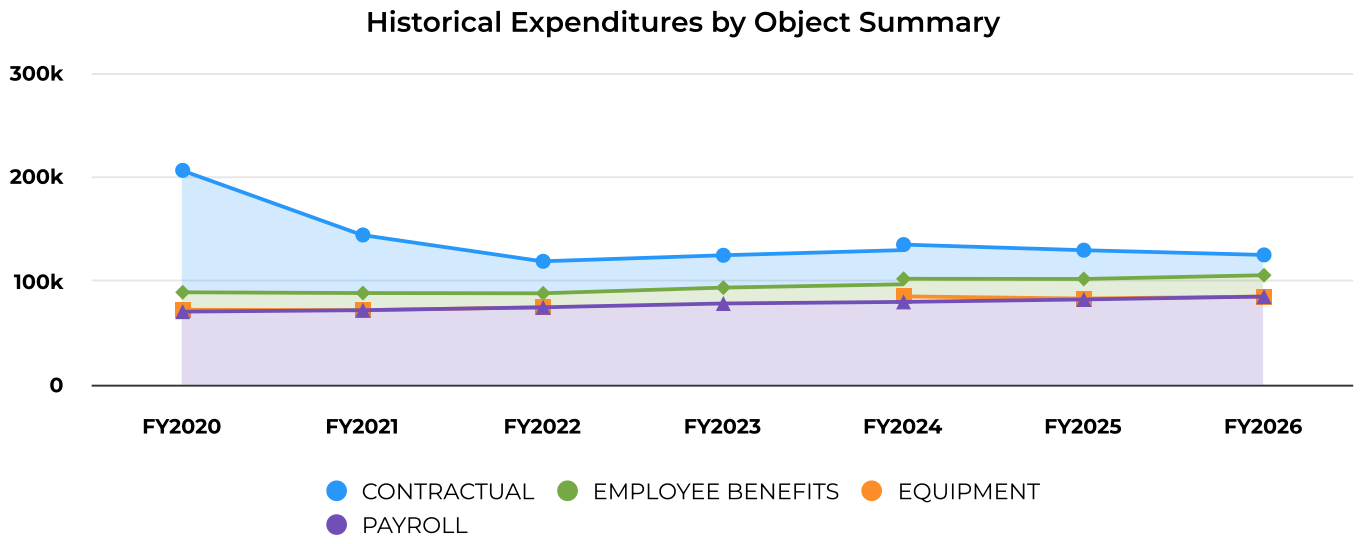
Colleen Grebleski
Coordinator

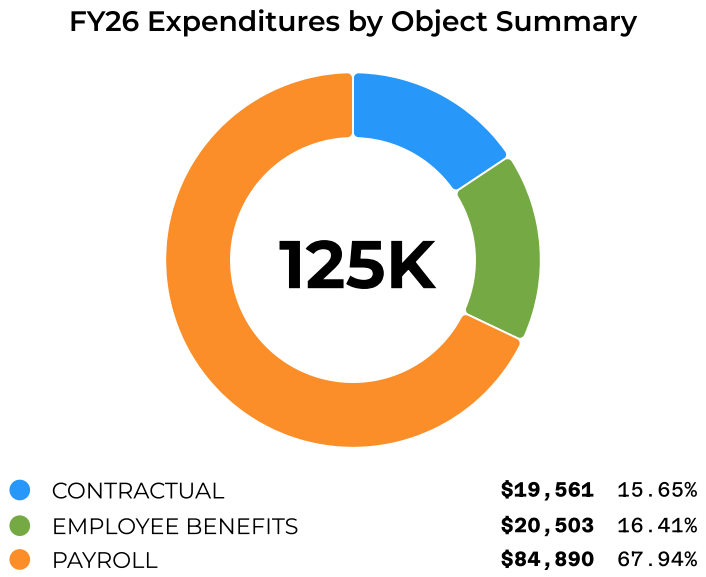
The Chemung County STOP-DWI Program aims to enhance highway safety by reducing alcohol- and drug-related traffic incidents through targeted enforcement, education, and awareness initiatives. Established under state law, the program supports visible enforcement efforts, including additional patrols, breath-testing equipment, and video technology. Additionally, it coordinates with law enforcement and prosecutors to ensure legal accountability. It also drives public education and outreach through media campaigns, training seminars for professionals, victim impact panels, and prevention tools, such as the "Have a Plan" materials and mobile app resources. The program administers ignition interlock device monitoring and counseling to reduce reoffending. Through a combined deterrence, support, and community engagement approach, STOP-DWI enhances road safety and public awareness in Chemung County.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

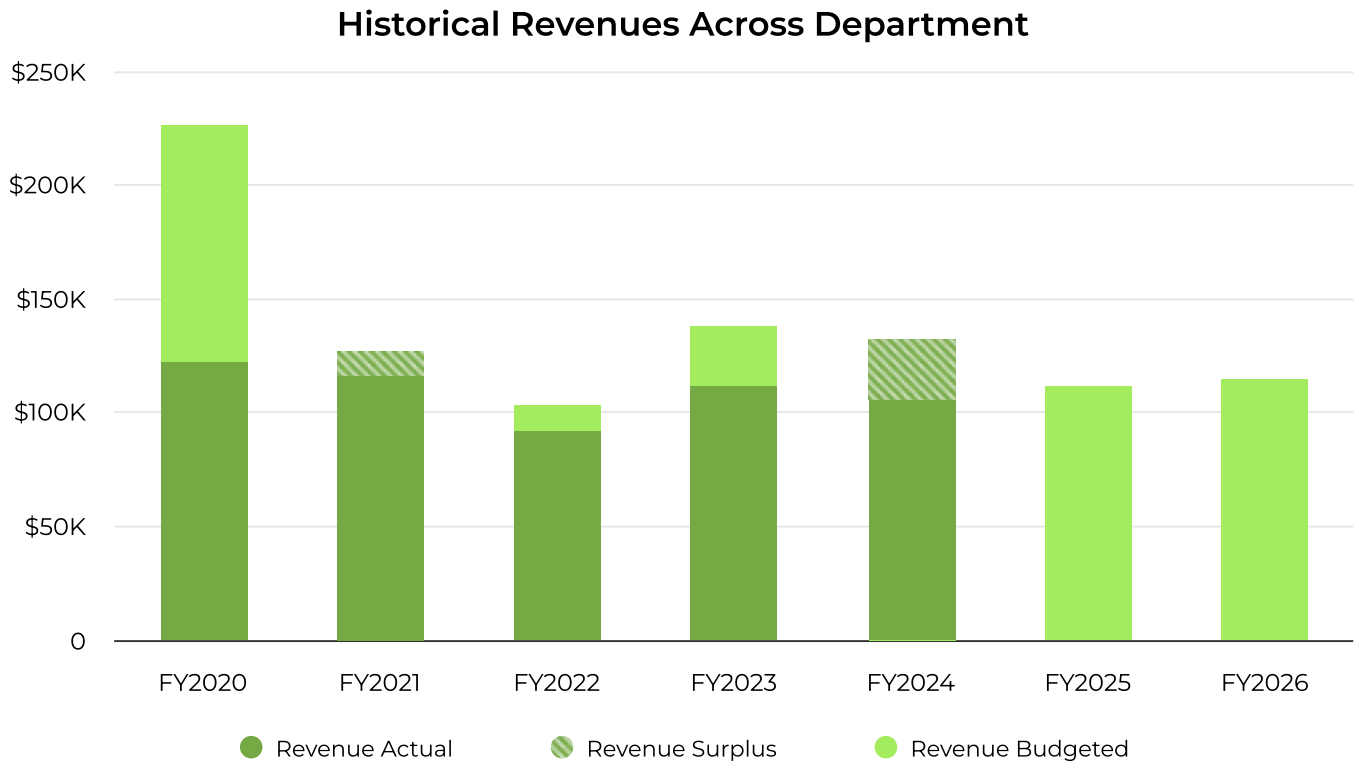
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$78,189	$79,723	$82,071	$84,890	3.43%
EQUIPMENT	-	$5,331	$900	-	-100.00%
CONTRACTUAL	$31,123	$32,920	$27,711	$19,561	-29.41%
EMPLOYEE BENEFITS	$15,289	$16,946	$18,827	$20,503	8.90%
Total Expenditures	**$124,602**	**$134,920**	**$129,509**	**$124,954**	**-3.52%**

Expenditures by Sub Department

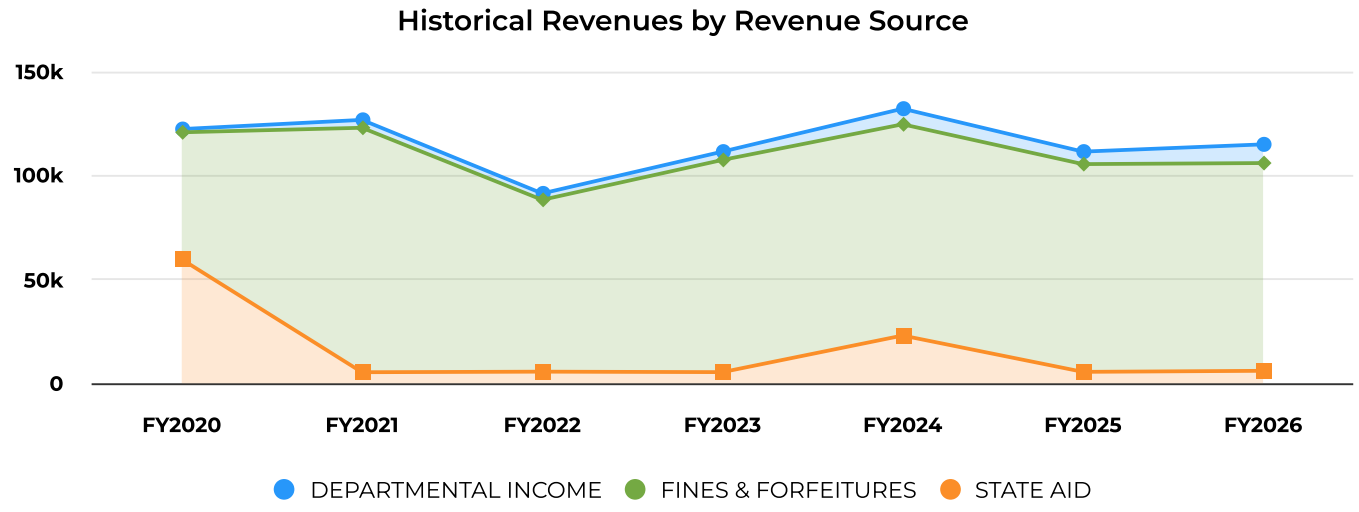
Expenditures by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
LAW ENFORCE/DWI					
PAYROLL					
PAYROLL/REGULAR	$72,051	$73,859	$80,571	$83,390	3.50%
PAYROLL/HOLIDAY	$3,806	$3,874	-	-	-
PAYROLL/INSURANCE BUYBACK	$1,500	$1,500	$1,500	$1,500	0.00%
PAYROLL/COMP TIME	$832	$490	-	-	-
Total PAYROLL	$78,189	$79,723	$82,071	$84,890	3.43%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	-	$5,331	$900	-	-100.00%
Total EQUIPMENT	-	$5,331	$900	-	-100.00%
CONTRACTUAL					
PRINTING	-	-	$500	$300	-40.00%
TELEPHONE	-	-	-	$100	-
SUPPLIES	$714	$14,095	$3,000	$3,000	0.00%
TRAVEL EMPLOYEE	$576	-	$2,500	$1,000	-60.00%
POSTAGE	$238	$87	$300	$200	-33.33%
INSURANCE, LIABILITY	$195	-	$195	$195	0.00%
MEMBERSHIP DUES	$249	$212	$250	$300	20.00%
ADVERTISING	$200	-	$1,000	$1,000	0.00%
CONTRACTS	$27,962	$17,332	$16,000	$11,000	-31.25%
EDUCATION EMPLOYEE	-	$195	$2,500	$1,000	-60.00%
TRAVEL NON EMPLOYEE	$266	$267	$600	$600	0.00%
TELEPHONE/CELLULAR	$480	$480	$480	$480	0.00%
MAINTENANCE/PRINT MGT SVCS	$73	$94	$150	$150	0.00%
IT HARDWARE MAINTENANCE	$100	$100	$100	$100	0.00%
NETWORK	$71	$57	$136	$136	0.00%
Total CONTRACTUAL	$31,123	$32,920	$27,711	$19,561	-29.41%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$5,981	$6,099	$6,114	$6,324	3.43%
STATE RETIREMENT	$9,308	$10,847	$12,713	$14,179	11.53%
Total EMPLOYEE BENEFITS	$15,289	$16,946	$18,827	$20,503	8.90%
Total LAW ENFORCE/DWI	$124,602	$134,920	$129,509	$124,954	-3.52%
Total Expenditures	**$124,602**	**$134,920**	**$129,509**	**$124,954**	**-3.52%**

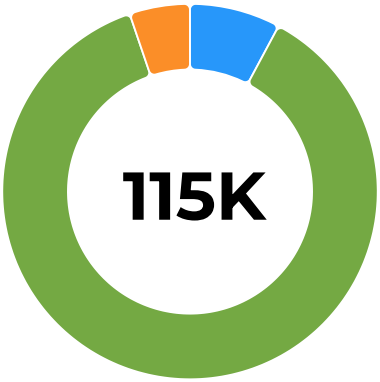
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME	**$9,000**	7.83%
FINES & FORFEITURES	**$100,000**	86.96%
STATE AID	**$6,000**	5.22%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$4,000	$7,510	$6,000	$9,000	50.00%
FINES & FORFEITURES	$102,135	$101,669	$100,000	$100,000	0.00%
STATE AID	$5,367	$22,991	$5,500	$6,000	9.09%
Total Revenues	**$111,501**	**$132,170**	**$111,500**	**$115,000**	**3.14%**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
LAW ENFORCE/DWI					
DEPARTMENTAL INCOME					
OTHER GEN. DEPT INCOME	$4,000	$7,510	$6,000	$9,000	50.00%
Total DEPARTMENTAL INCOME	$4,000	$7,510	$6,000	$9,000	50.00%
FINES & FORFEITURES					
STOP DWI FINES	$102,135	$101,669	$100,000	$100,000	0.00%
Total FINES & FORFEITURES	$102,135	$101,669	$100,000	$100,000	0.00%
STATE AID					
SA STATE AID - OTHER	$5,367	$6,834	$5,500	$6,000	9.09%
SA STATE GRANTS	-	$16,158	-	-	-
Total STATE AID	$5,367	$22,991	$5,500	$6,000	9.09%
Total LAW ENFORCE/DWI	$111,501	$132,170	$111,500	$115,000	3.14%
Total Revenues	**$111,501**	**$132,170**	**$111,500**	**$115,000**	**3.14%**

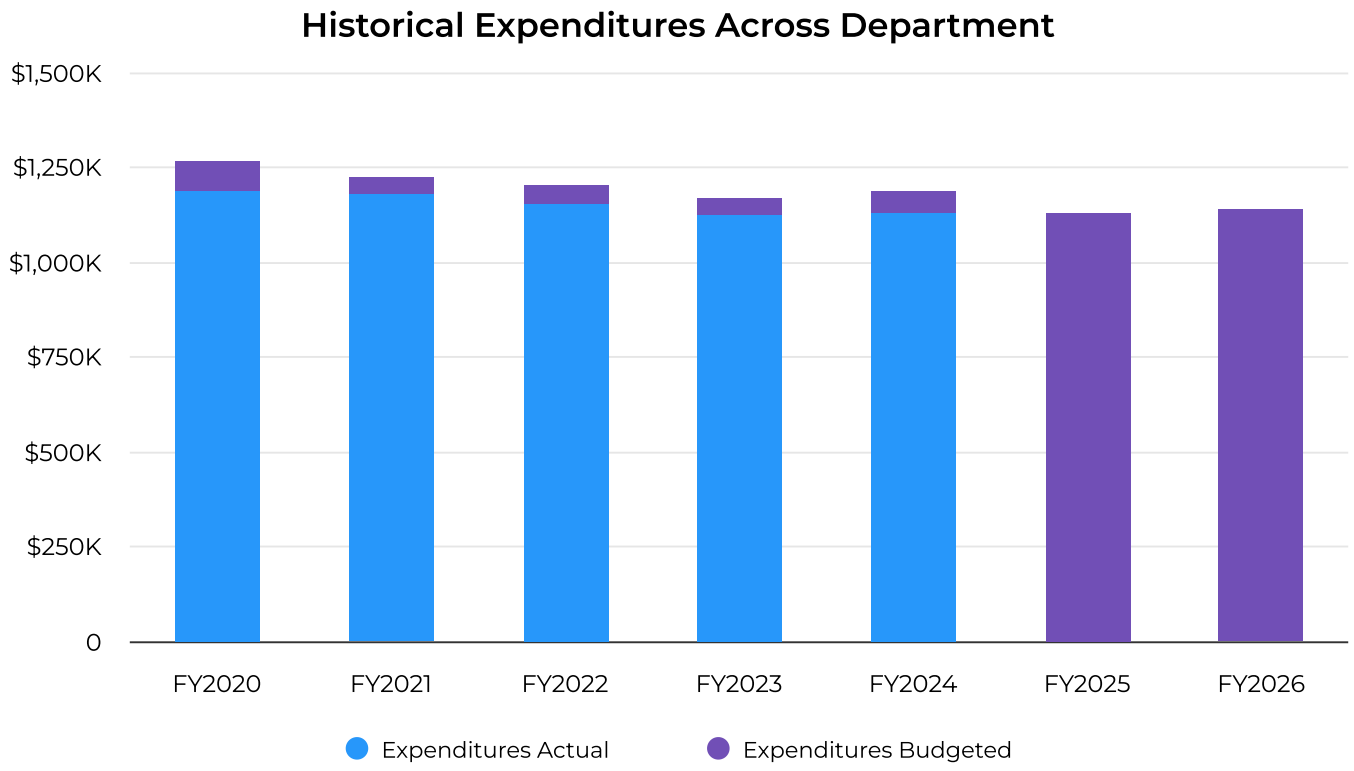
Solid Waste

Department Information

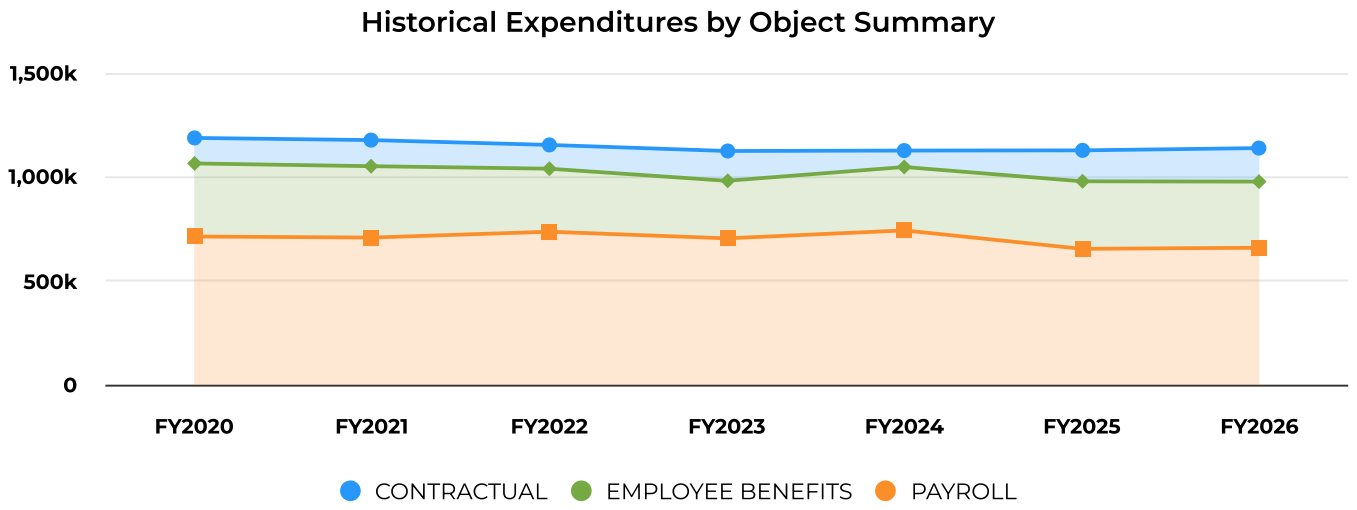
Casella Waste Management

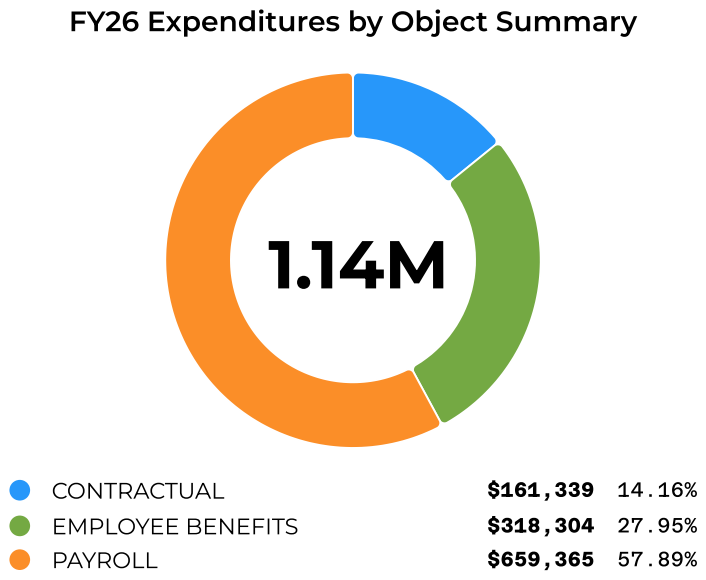
The Solid Waste Management Division oversees Chemung County's landfill and waste transfer infrastructure, including key facilities at Lake Street, Big Flats, Erin, Lowman, and Southport. Partnering with Casella Waste Systems, the department ensures safe and efficient waste disposal. It simplifies recycling with a single-stream system that accepts a variety of materials, while also offering specialized drop-off and educational programs, such as household hazardous waste collection and electronics recycling, in collaboration with the Cornell Cooperative Extension. The department publishes a comprehensive Solid Waste Management Plan to guide investments, operations, and environmental compliance. It is also enhancing sustainability by pursuing an EPA-supported composting facility project that will divert organic waste and support local economic growth. Through these efforts, the division promotes transparent, sustainable, and community-focused waste management.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$704,551	$742,806	$654,014	$659,365	0.82%
CONTRACTUAL	$143,429	$79,076	$148,865	$161,339	8.38%
EMPLOYEE BENEFITS	$276,978	$305,165	$325,158	$318,304	-2.11%
Total Expenditures	**$1,124,958**	**$1,127,047**	**$1,128,037**	**$1,139,008**	**0.97%**

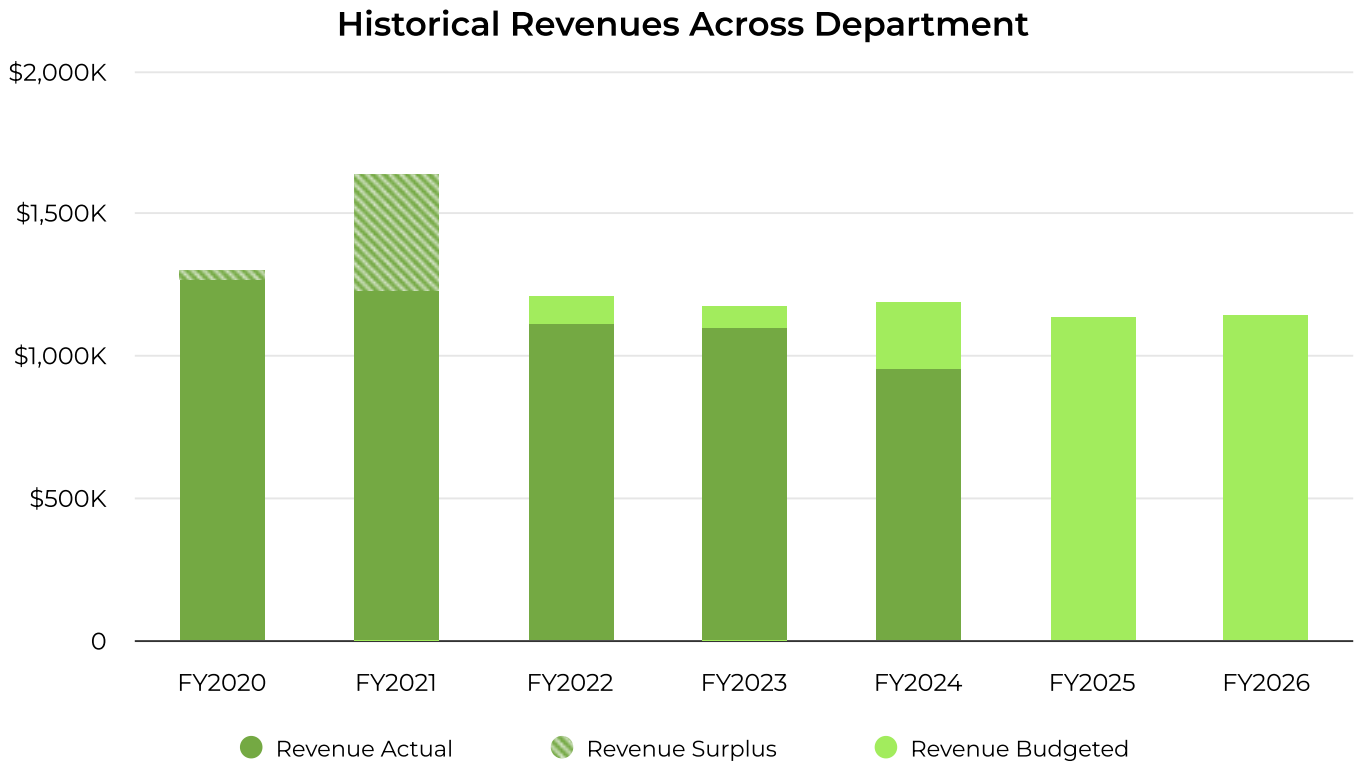
Expenditures by Department

Expenditures by Department

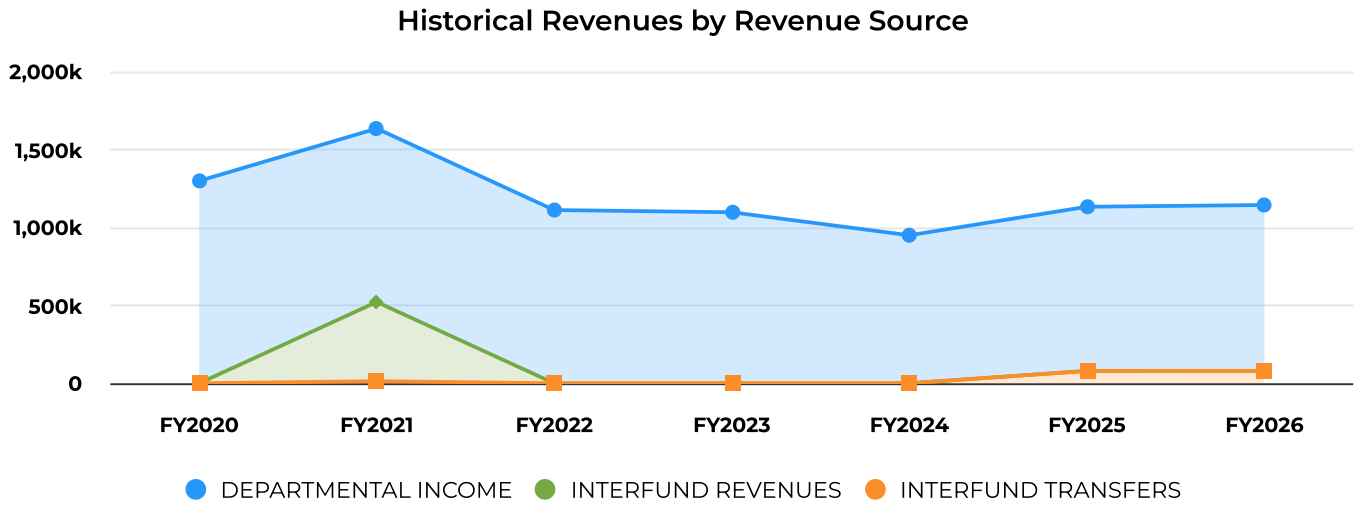
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
SOLID WASTE	$1,124,958	$1,127,047	$1,128,037	$1,139,008	0.97%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL					
PAYROLL/REGULAR	$519,228	$544,202	$480,890	$494,115	2.75%
PAYROLL/HOLIDAY	$25,161	$25,801	-	-	-
PAYROLL/OVERTIME	$141,892	$153,370	$153,624	$145,000	-5.61%
PAYROLL/INSURANCE BUYBACK	$1,500	$1,500	$1,500	$1,500	0.00%
PAYROLL/OUT OF TITLE	$16,770	$17,934	$18,000	$18,750	4.17%
Total PAYROLL	$704,551	$742,806	$654,014	$659,365	0.82%
CONTRACTUAL					
INSURANCE, LIABILITY	$2,825	$2,969	$2,900	$3,000	3.45%
RENT/LEASE	$6,000	$6,000	$6,000	$6,000	0.00%
CONTRACTS	$69,851	-	$69,839	$69,839	0.00%
UNIFORMS, CLOTHING, SHOES	$2,537	$2,623	$2,626	$2,800	6.63%
PAYMENT OF TAXES	$1,041	$1,042	$1,500	$1,100	-26.67%
UTILITIES/ELECTRIC	$47,238	$54,524	$51,000	$62,500	22.55%
UTILITIES/GAS	$7,192	$7,982	$8,000	$9,600	20.00%
HOUSEHOLD HAZARDOUS WASTE	$6,744	$3,936	$7,000	$6,500	-7.14%
Total CONTRACTUAL	$143,429	$79,076	$148,865	$161,339	8.38%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$52,695	$55,603	$48,724	$49,123	0.82%
STATE RETIREMENT	$67,079	$78,475	$88,968	$85,330	-4.09%
HSP,MED,DENT,DRUGS,VISION	$150,329	$152,744	$157,466	$168,851	7.23%
WORKERS COMPENSATION	$6,875	$18,344	$30,000	$15,000	-50.00%
Total EMPLOYEE BENEFITS	$276,978	$305,165	$325,158	$318,304	-2.11%
Total Expenditures	**$1,124,958**	**$1,127,047**	**$1,128,037**	**$1,139,008**	**0.97%**

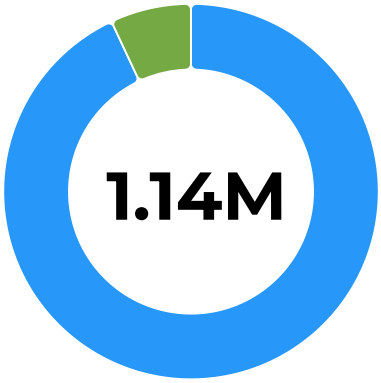
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME	**$1,064,369**	93.04%
INTERFUND TRANSFERS	**$79,648**	6.96%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$1,097,584	$949,991	$1,053,398	$1,064,369	1.04%
INTERFUND TRANSFERS	-	-	$79,592	$79,648	0.07%
Total Revenues	**$1,097,584**	**$949,991**	**$1,132,990**	**$1,144,017**	**0.97%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
NON DEPARTMENTAL REVENUE	$1,097,584	$949,991	$1,132,990	$1,144,017	0.97%
DEPARTMENTAL INCOME					
EXPENSE REIMB/CASELLA	$1,097,584	$949,991	$1,053,398	$1,064,369	1.04%
Total DEPARTMENTAL INCOME	$1,097,584	$949,991	$1,053,398	$1,064,369	1.04%
INTERFUND TRANSFERS					
APPROP. FUND BALANCE	-	-	$79,592	$79,648	0.07%
Total INTERFUND TRANSFERS	-	-	$79,592	$79,648	0.07%
Total Revenues	**$1,097,584**	**$949,991**	**$1,132,990**	**$1,144,017**	**0.97%**

Treasurer's Office

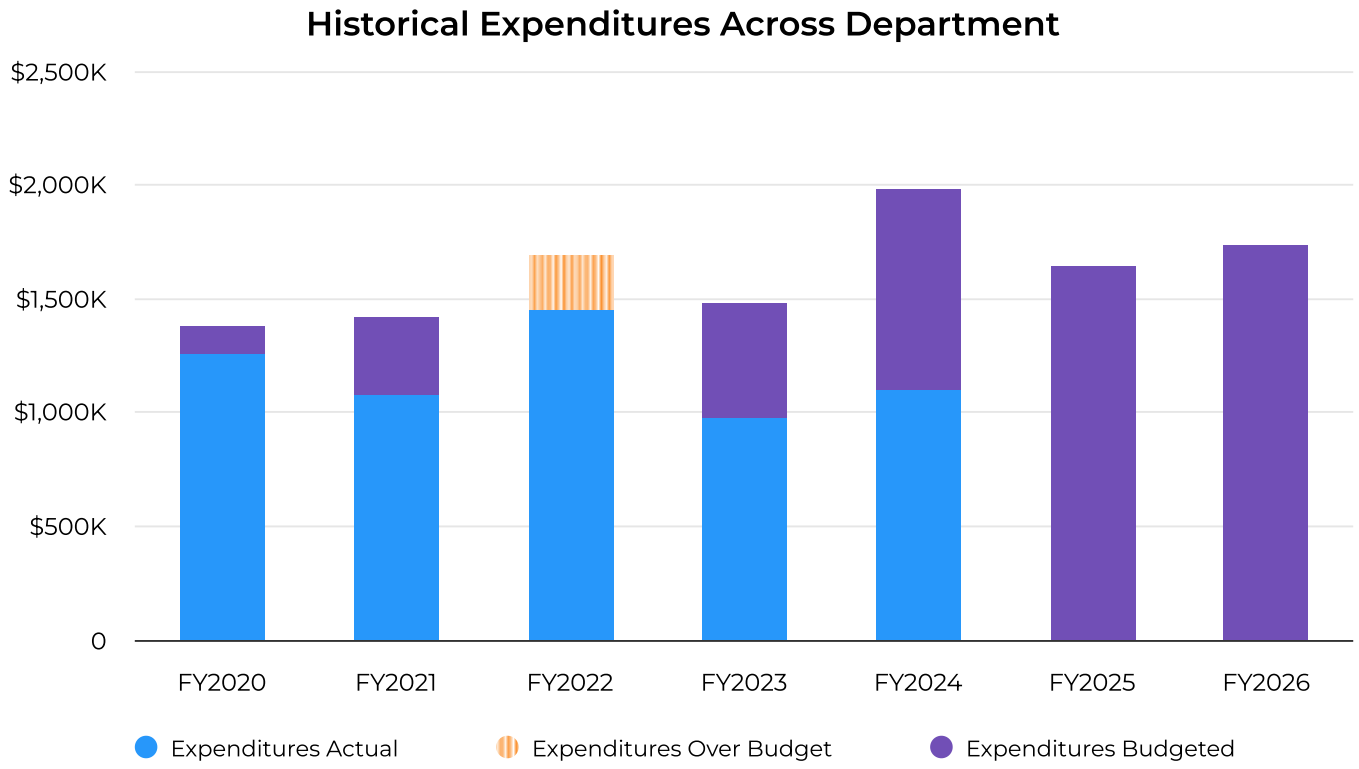
Department Information



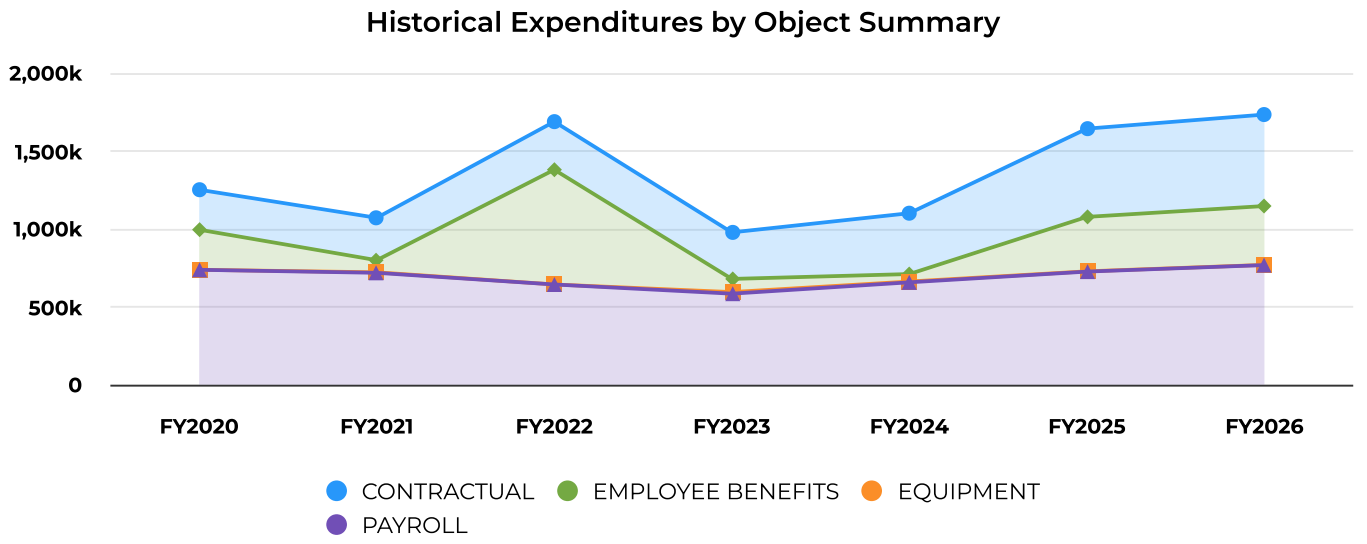
Katlyn Colombani-Ruiz
County Treasurer

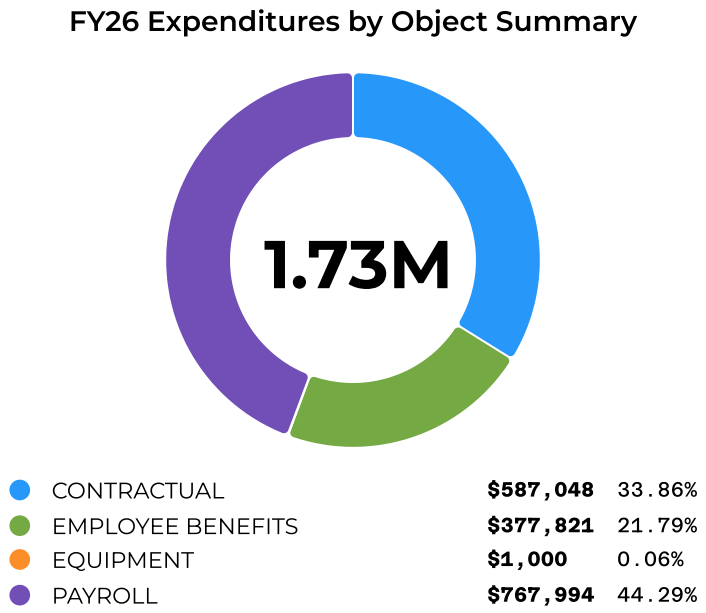
The Treasurer's Office serves as the chief fiscal manager for Chemung County, overseeing the collection, custody, and disbursement of public funds with a commitment to transparency and public accessibility. Citizens are welcome to walk in for services from 9:00 AM to 12:00 PM and 1:00 PM to 4:00 PM on weekdays, with clear notice of holiday closures. The office offers a suite of tools and services, including property tax payments, installment agreements, foreclosure processing, tax clearance requests, and budget and audit reports. Additionally, remote access is supported through services such as online property lookup and ImageMate tools. By combining in-person support, digital convenience, and full disclosure of fiscal information, the Treasurer's Office maintains public confidence and financial integrity for Chemung County.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$584,260	$657,170	$725,962	$767,994	5.79%
EQUIPMENT	$10,245	$5,083	$1,750	$1,000	-42.86%
CONTRACTUAL	$298,673	$390,484	$566,219	$587,048	3.68%
EMPLOYEE BENEFITS	$84,419	$48,002	$349,377	$377,821	8.14%
Total Expenditures	**$977,596**	**$1,100,739**	**$1,643,308**	**$1,733,863**	**5.51%**

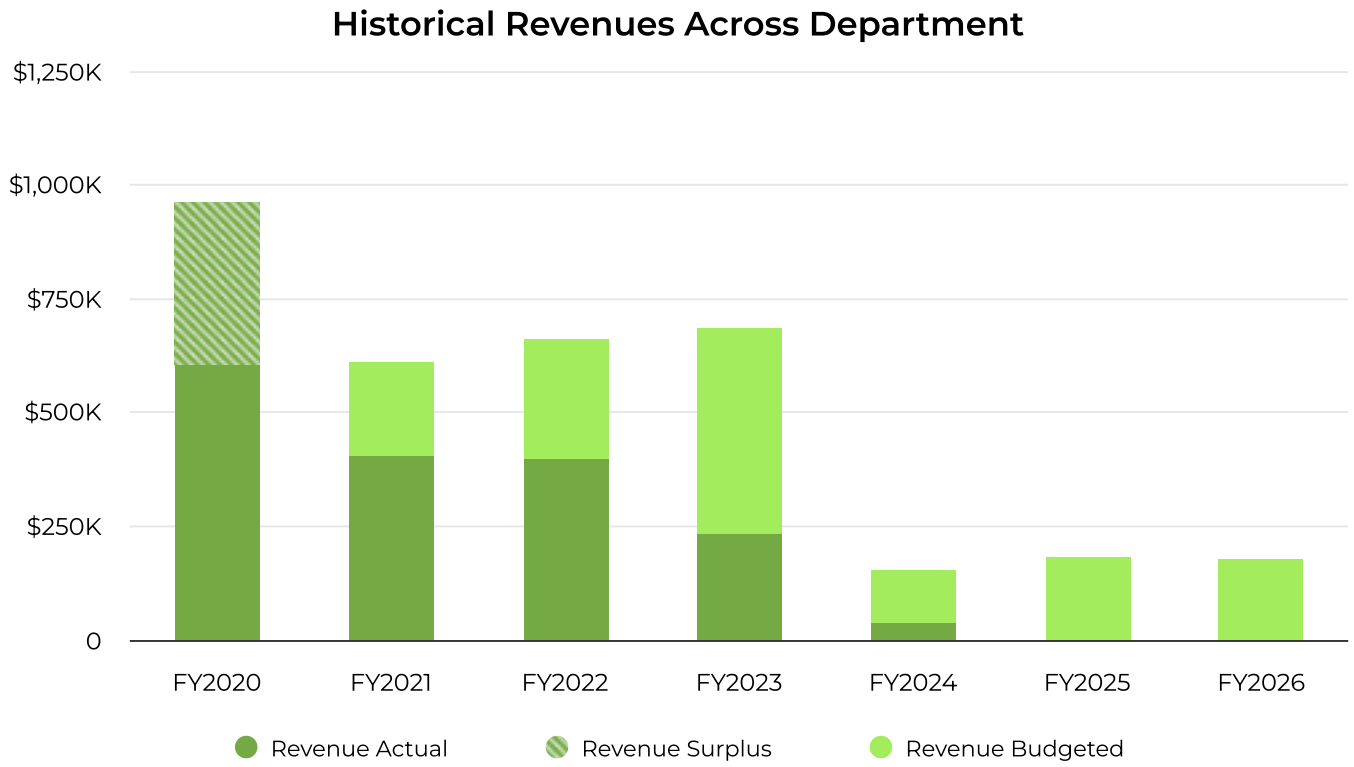
Expenditures by Department

Expenditures by Department

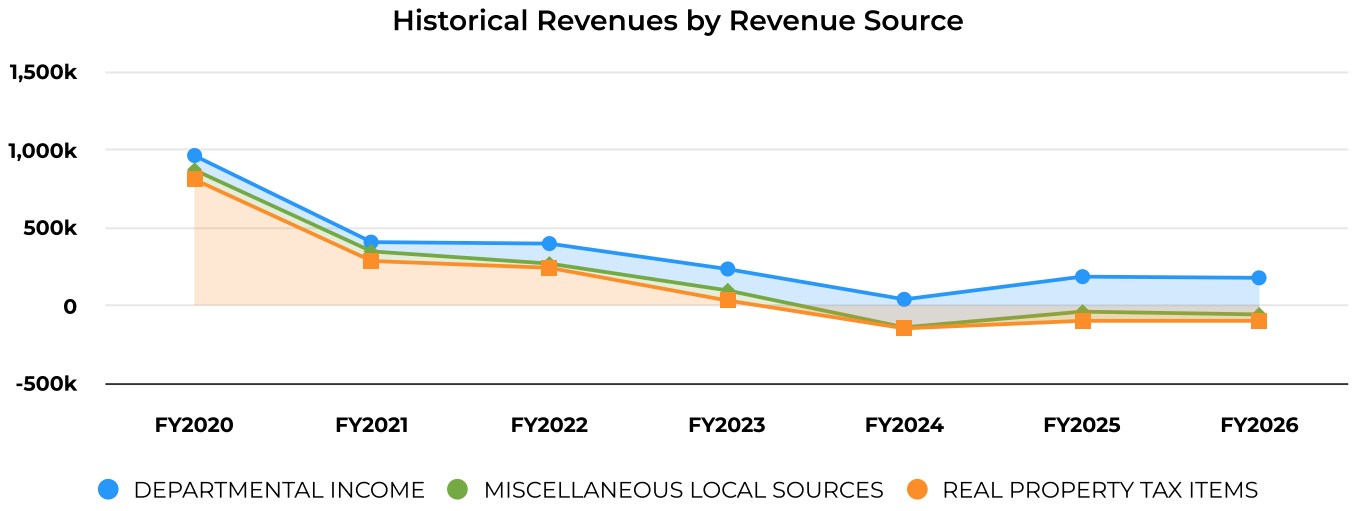
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
TREASURER	$977,596	$1,100,739	$1,643,308	$1,733,863	5.51%
PAYROLL					
PAYROLL/REGULAR	$555,225	$630,943	$721,962	$767,994	6.38%
PAYROLL/HOLIDAY	$27,430	$24,770	-	-	-
PAYROLL/OVERTIME	$77	$173	-	-	-
PAYROLL/INSURANCE BUYBACK	$1,500	$1,250	-	-	-
PAYROLL/COMP TIME	$28	$34	-	-	-
PAYROLL/SUMMER/SEASONAL HELP	-	-	$4,000	-	-100.00%
Total PAYROLL	$584,260	$657,170	$725,962	$767,994	5.79%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$10,245	$5,083	$1,750	$1,000	-42.86%
Total EQUIPMENT	$10,245	$5,083	$1,750	$1,000	-42.86%
CONTRACTUAL					
PRINTING	$12,802	$18,954	$15,000	$15,000	0.00%
TELEPHONE	$3,165	$3,025	$3,500	$3,500	0.00%
SUPPLIES	$3,902	$3,553	$4,500	$5,700	26.67%
TRAVEL EMPLOYEE	$6,310	$4,361	$4,500	$3,575	-20.56%
REPAIRS & MAINTENANCE	-	-	$400	$400	0.00%
POSTAGE	$36,263	$56,492	$40,000	$40,000	0.00%
BOOKS, MAGAZINES, PUBLIC	$494	$1,092	$1,000	$1,000	0.00%
RENT/LEASE	$5,002	$5,146	$8,170	$8,170	0.00%
MEMBERSHIP DUES	$1,060	$1,330	$1,530	$1,530	0.00%
ADVERTISING	-	$141	$400	$400	0.00%
LEGAL & ACCOUNTING	$87,902	$123,565	$130,000	$149,800	15.23%
CONTRACTS	$137,727	$167,612	$351,729	$352,148	0.12%
EDUCATION EMPLOYEE	-	$842	$1,500	$2,250	50.00%
MED,DRGS, HLTH RL - NON	-	$137	-	-	-
SOFTWARE LICENSES	$436	$408	-	-	-
RECORDS MANAGEMENT	$140	$180	-	-	-
TELEPHONE/CELLULAR	$62	$310	$375	$375	0.00%
MAINTENANCE/PRINT MGT SVCS	$308	$558	$200	$400	100.00%
IT HARDWARE MAINTENANCE	$1,700	$1,700	$2,000	$1,800	-10.00%
IT SOFTWARE MAINTENANCE	$415	-	$415	-	-100.00%
NETWORK	$985	$1,079	$1,000	$1,000	0.00%
Total CONTRACTUAL	$298,673	$390,484	$566,219	$587,048	3.68%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$43,005	$48,860	$54,084	$57,216	5.79%
STATE RETIREMENT	-$150,615	-$219,391	$108,189	$123,612	14.26%
HSP,MED,DENT,DRUGS,VISION	$192,029	$218,533	$187,104	$196,993	5.29%
Total EMPLOYEE BENEFITS	$84,419	$48,002	$349,377	$377,821	8.14%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total Expenditures	**$977,596**	**$1,100,739**	**$1,643,308**	**$1,733,863**	**5.51%**

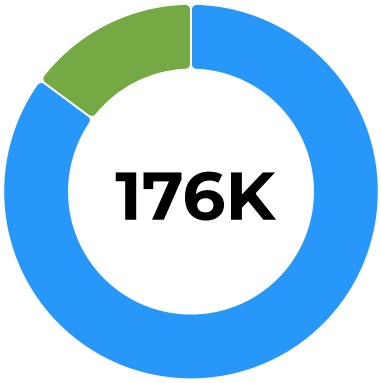
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME	**$235,000**	133.52%
MISCELLANEOUS LOCAL SOURCES	**$41,000**	23.30%
REAL PROPERTY TAX ITEMS	**-$100,000**	-56.82%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
REAL PROPERTY TAX ITEMS	$31,290	-$148,234	-$100,000	-$100,000	0.00%
DEPARTMENTAL INCOME	$136,874	$179,664	$224,500	$235,000	4.68%
MISCELLANEOUS LOCAL SOURCES	$64,725	$6,439	$59,000	$41,000	-30.51%
Total Revenues	**$232,888**	**$37,869**	**$183,500**	**$176,000**	**-4.09%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
TREASURER	$232,888	$37,869	$183,500	$176,000	-4.09%
REAL PROPERTY TAX ITEMS					
GAIN FR SALE OF TAX ACQ P	$31,290	-$148,234	-$100,000	-$100,000	0.00%
Total REAL PROPERTY TAX ITEMS	$31,290	-$148,234	-$100,000	-$100,000	0.00%
DEPARTMENTAL INCOME					
OTHER GEN. DEPT INCOME	$30,239	$31,009	$44,500	$45,000	1.12%
TREASURER'S FEES	$92,865	$103,357	$150,000	$125,000	-16.67%
TREAS FEES TAX CLEARANCES	$13,770	$45,297	$30,000	$65,000	116.67%
Total DEPARTMENTAL INCOME	$136,874	$179,664	$224,500	$235,000	4.68%
MISCELLANEOUS LOCAL SOURCES					

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
SHARED SERVICES REVENUE	$64,725	$6,439	$59,000	$41,000	-30.51%
Total MISCELLANEOUS LOCAL SOURCES	$64,725	$6,439	$59,000	$41,000	-30.51%
Total Revenues	**$232,888**	**$37,869**	**$183,500**	**$176,000**	**-4.09%**

Veterans Services

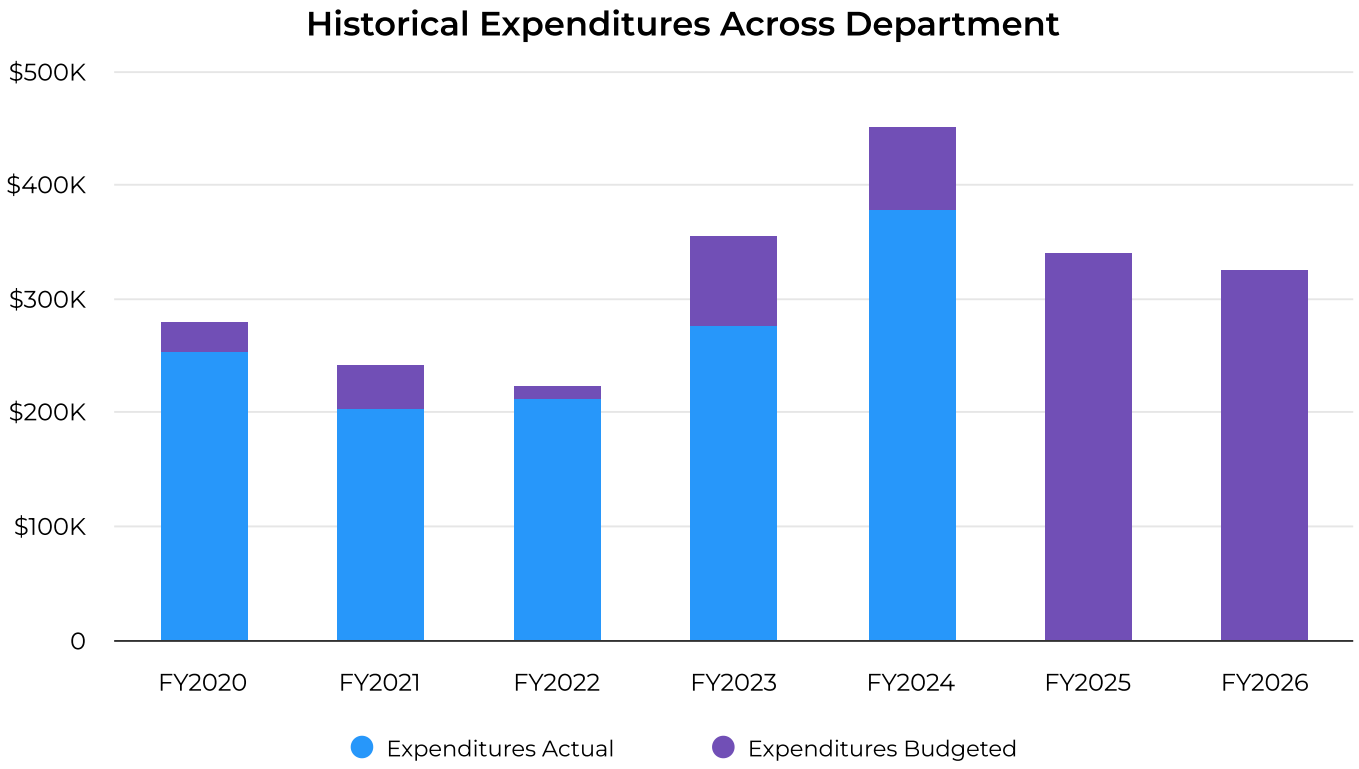
Department Information



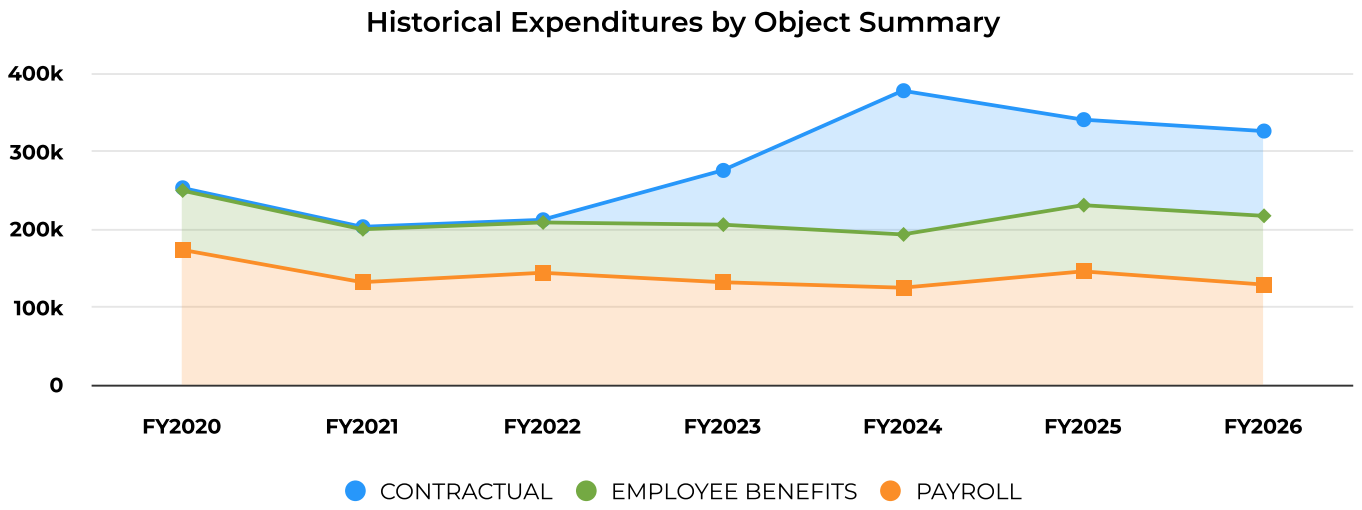
Mike Murphy
Director

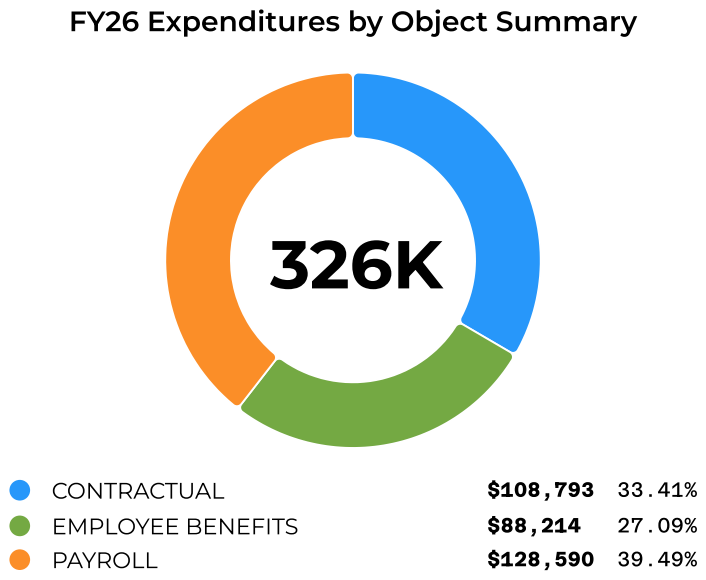
The Department of Veterans Affairs serves veterans, their dependents and surviving spouses, as well as active-duty and reserve service members, by facilitating access to federal, state, local, and foreign benefits for which they may be eligible. All benefits counselors are accredited by both The American Legion and the U.S. Department of Veterans Affairs, ensuring professional guidance throughout the application process. Inspired by Lincoln's promise "to care for him who shall have borne the battle," the department also administers community recognition programs such as the "Return the Favor Veteran Discount" and "Wall of Heroes." Its strong foundation in service, outreach, and accredited expertise ensures that veterans and their families receive the respect and support they deserve.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$131,548	$124,513	$145,515	$128,590	-11.63%
CONTRACTUAL	$69,590	$184,483	$109,763	$108,793	-0.88%
EMPLOYEE BENEFITS	$73,918	$68,379	$84,965	$88,214	3.82%
Total Expenditures	**$275,056**	**$377,375**	**$340,243**	**$325,597**	**-4.30%**

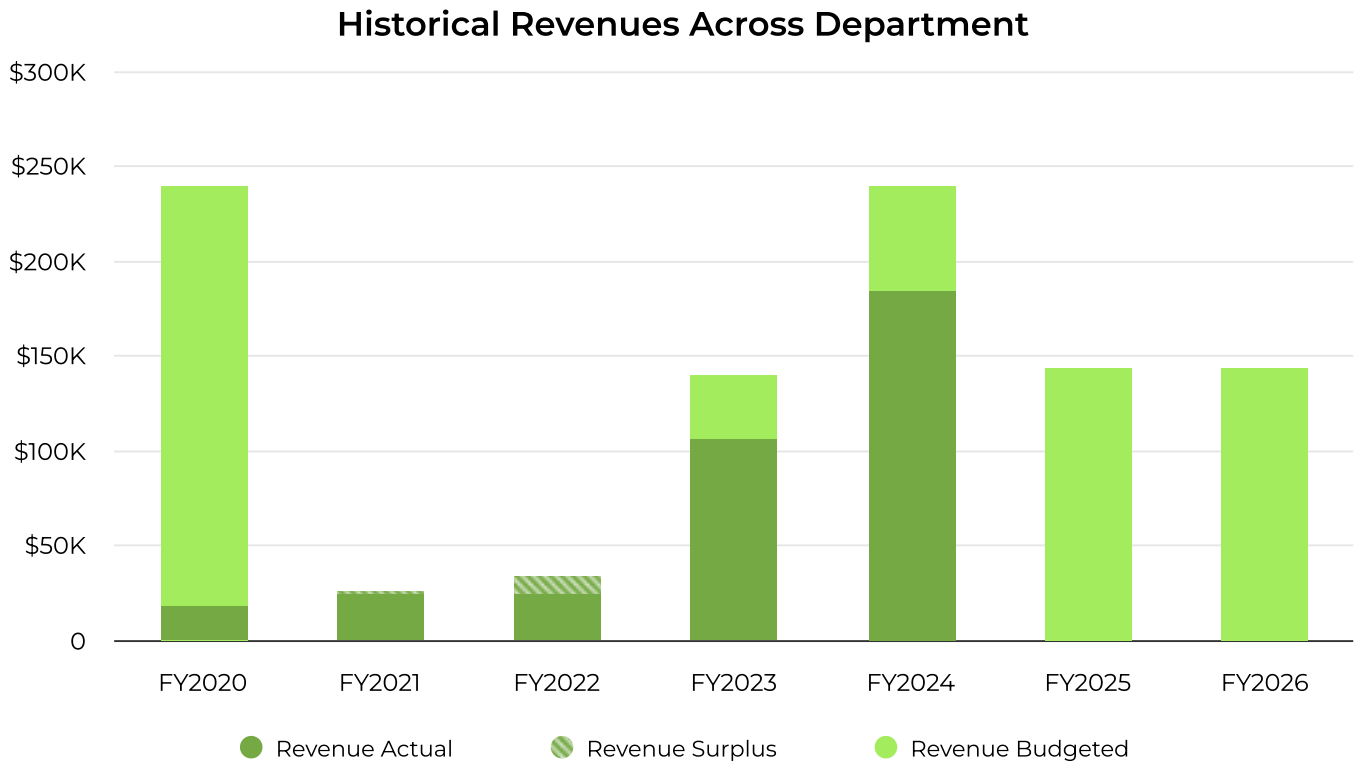
Expenditures by Department

Expenditures by Department

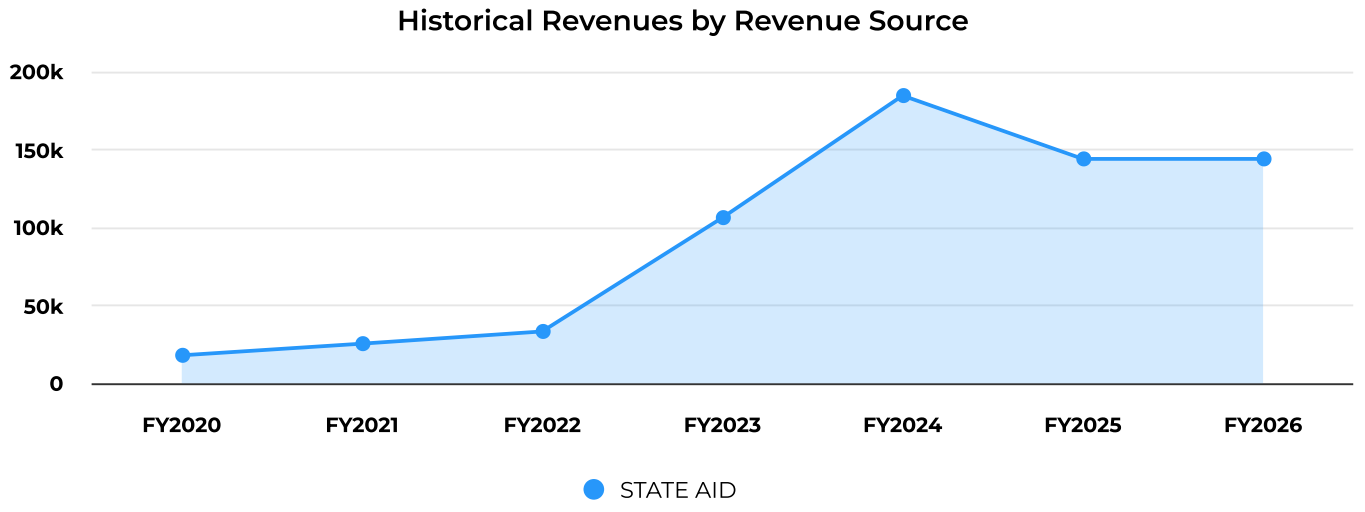
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
VETERANS SERVICES	$275,056	$377,375	$340,243	$325,597	-4.30%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL					
PAYROLL/REGULAR	$125,756	$118,552	$145,515	$128,590	-11.63%
PAYROLL/HOLIDAY	$5,792	$5,961	-	-	-
Total PAYROLL	$131,548	$124,513	$145,515	$128,590	-11.63%
CONTRACTUAL					
TELEPHONE	$1,180	$988	$1,300	$1,300	0.00%
SUPPLIES	$293	$404	$850	$700	-17.65%
REPAIRS & MAINTENANCE	$1,030	$1,097	$1,838	$1,838	0.00%
POSTAGE	$251	$111	$1,120	$300	-73.21%
MEMBERSHIP DUES	$40	$130	$150	$150	0.00%
CONTRACTS	$66,310	$181,120	$104,000	$104,000	0.00%
MAINTENANCE/PRINT MGT SVCS	-	$11	$25	$25	0.00%
IT HARDWARE MAINTENANCE	$300	$300	$300	$300	0.00%
MEDICAL/PHYSICALS	-	$137	-	-	-
NETWORK	$185	$185	$180	$180	0.00%
Total CONTRACTUAL	$69,590	$184,483	$109,763	$108,793	-0.88%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$9,664	$9,034	$10,840	$9,580	-11.62%
STATE RETIREMENT	$16,247	$17,433	$20,667	$22,350	8.14%
HSP,MED,DENT,DRUGS,VISION	$48,007	$41,912	$53,458	$56,284	5.29%
Total EMPLOYEE BENEFITS	$73,918	$68,379	$84,965	$88,214	3.82%
Total Expenditures	**$275,056**	**$377,375**	**$340,243**	**$325,597**	**-4.30%**

Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



STATE AID **$144,000** 100.00%

Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
STATE AID	$106,310	$184,642	$144,000	$144,000	0.00%
Total Revenues	**$106,310**	**$184,642**	**$144,000**	**$144,000**	**0.00%**

Revenues by Department

Revenues by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
VETERANS SERVICES	$106,310	$184,642	$144,000	$144,000	0.00%
STATE AID					
SA STATE GRANTS	$66,310	$144,642	$104,000	$104,000	0.00%
SA SOCIAL SERVICES ADMIN	$15,000	$15,000	$15,000	$15,000	0.00%
SA VETERAN SVC AGENCIES	$25,000	$25,000	$25,000	$25,000	0.00%
Total STATE AID	$106,310	$184,642	$144,000	$144,000	0.00%
Total Revenues	**$106,310**	**$184,642**	**$144,000**	**$144,000**	**0.00%**

Weights & Measures

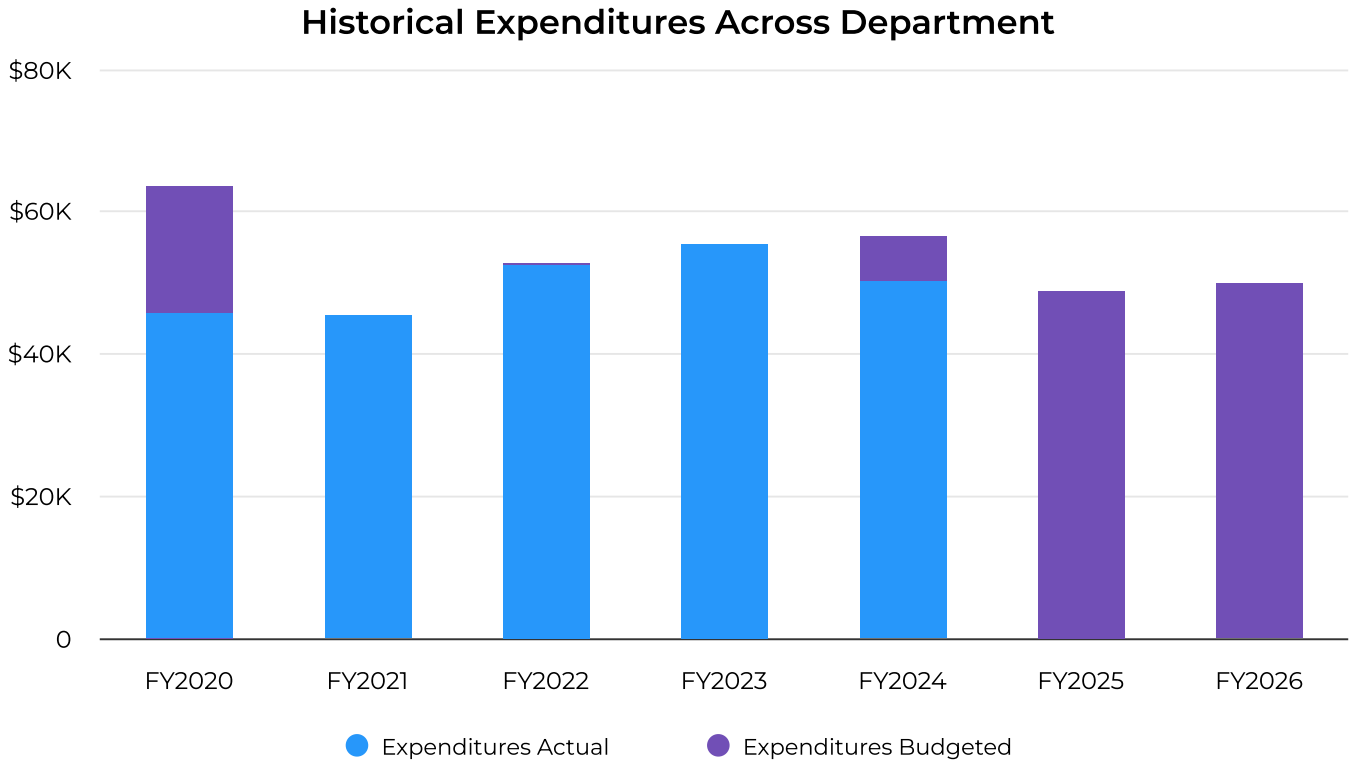
Department Information



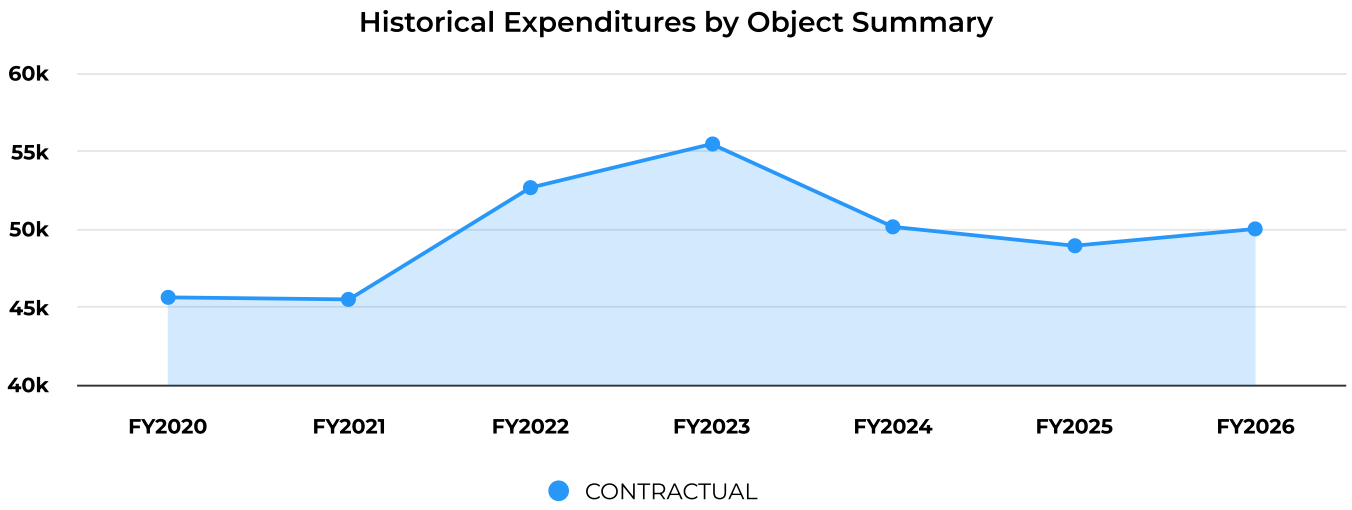
Jeff Gascon
Director

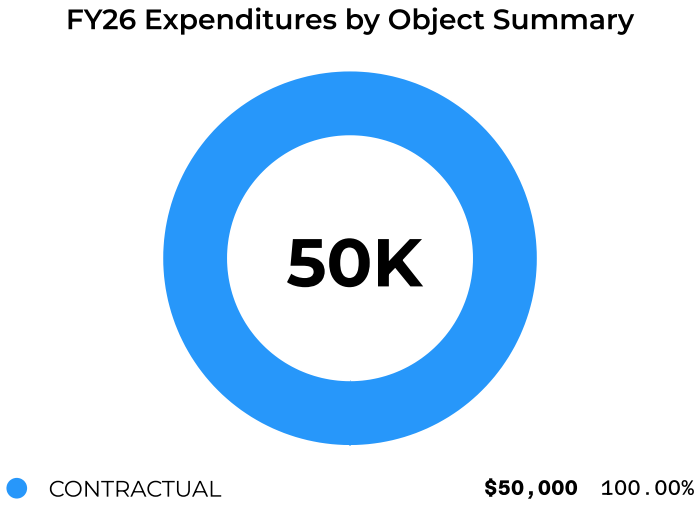
Chemung County is in a shared services partnership with Schuyler and Yates Counties to operate the Weights and Measures Department, as mandated by New York State. The department works to ensure equity in all commercial transactions involving weights and measurements by conducting annual inspections and testing of devices such as supermarket scales, fuel pumps, bulk milk tanks, and meters. All testing instruments are recertified annually at the New York State Weights and Measures Laboratory in Albany to ensure accuracy and reliability. Through this regional collaboration, the department promotes fair business practices, strengthens consumer protection, and maintains public confidence in the integrity of the marketplace.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
CONTRACTUAL	$55,449	$50,133	$48,919	$50,000	2.21%
Total Expenditures	**$55,449**	**$50,133**	**$48,919**	**$50,000**	**2.21%**

Expenditures by Department

Expenditures by Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
WEIGHTS & MEASURES	$55,449	$50,133	$48,919	$50,000	2.21%
CONTRACTUAL					
INSURANCE, LIABILITY	$1,145	$1,214	-	-	-
CONTRACTS	$54,304	$48,919	$48,919	$50,000	2.21%
Total CONTRACTUAL	$55,449	$50,133	$48,919	$50,000	2.21%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total Expenditures	**$55,449**	**$50,133**	**$48,919**	**$50,000**	**2.21%**

Youth Bureau

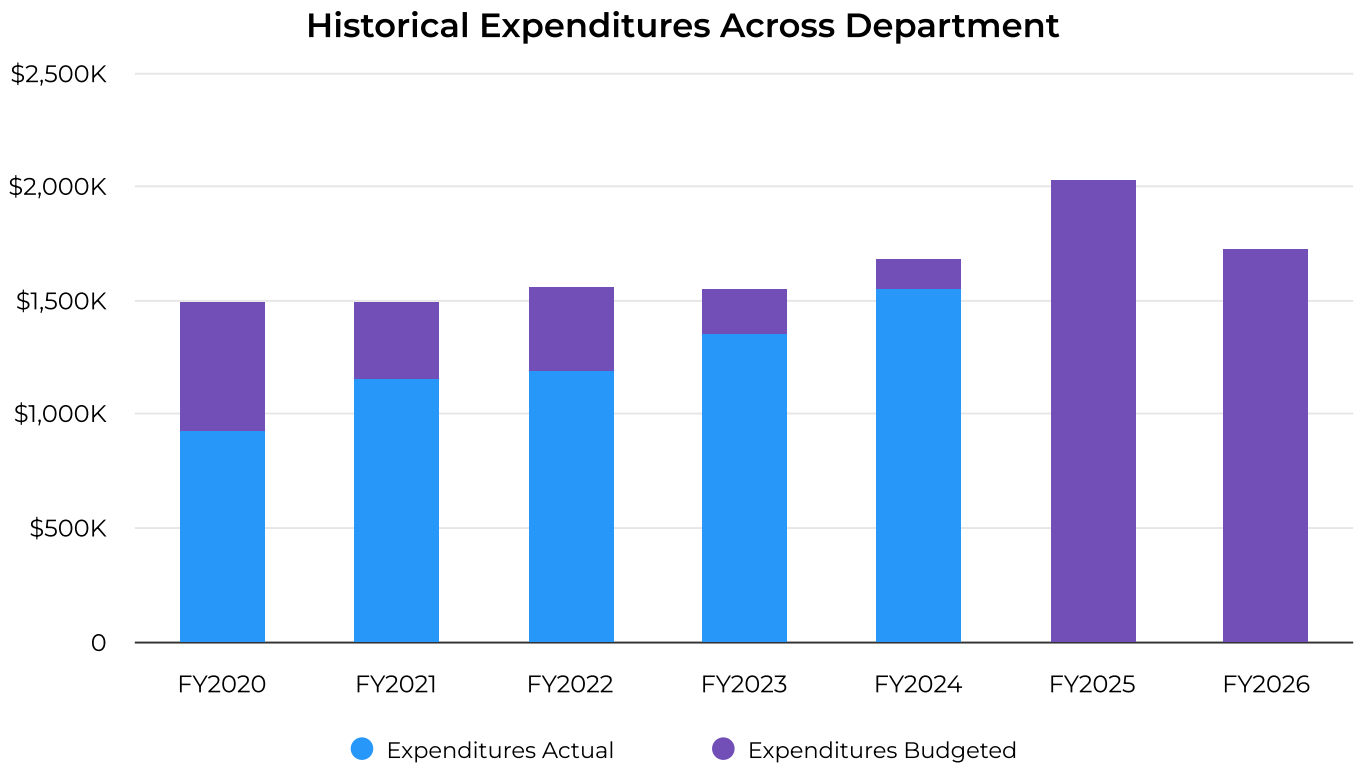
Department Information



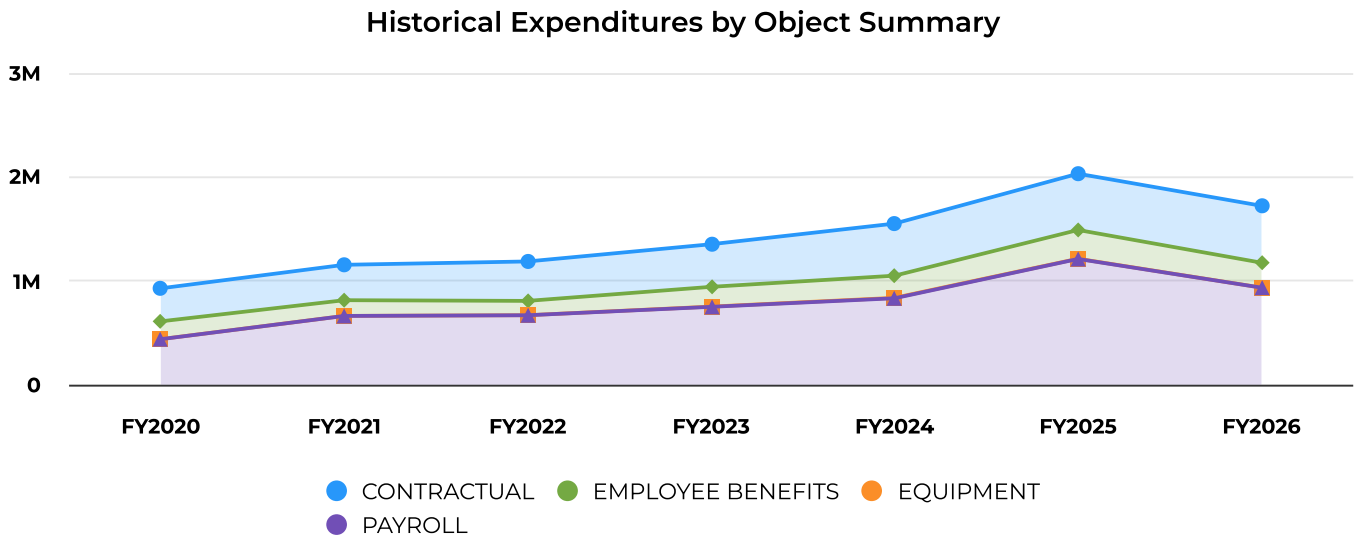
David Ellis
Director

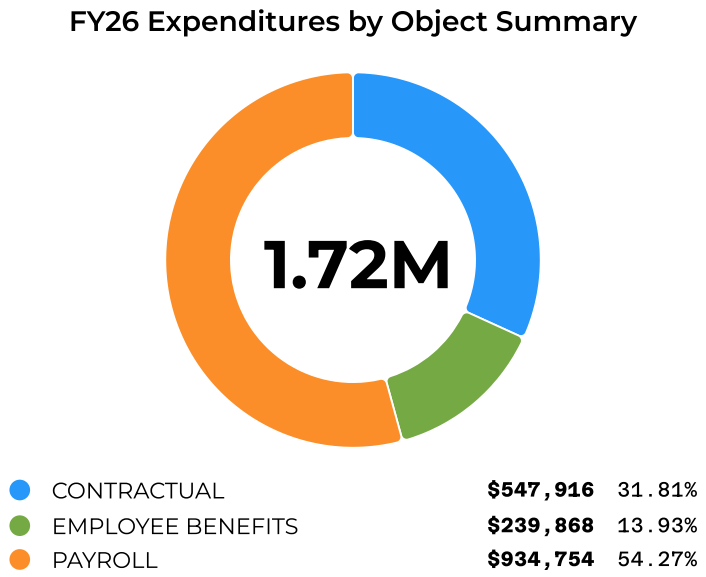
The Chemung County Youth Bureau, founded in 1977 and later merged with County Recreation services, leads local youth support by coordinating prevention and development programs with public, private, and faith-based partners. It administers more than $1.2 million in funding to support programs that serve children and families across the County. Each year, the bureau employs over 200 youth through initiatives such as Summer Cohesion, Super Saturday, SPOT, and Learn & Earn, offering valuable workplace experience and job-readiness training. The Youth Bureau also provides enriching recreational and educational programs for children and teens, and collaborates with groups such as 4-H and YAP to expand its reach. Through outreach and partnerships, it empowers young residents with the skills, resources, and opportunities to foster lifelong success.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
PAYROLL	$749,804	$832,378	$1,210,845	$934,754	-22.80%
EQUIPMENT	$2,188	$4,033	$2,000	-	-100.00%
CONTRACTUAL	$410,145	$501,525	$541,742	$547,916	1.14%
EMPLOYEE BENEFITS	$190,360	$213,308	$276,893	$239,868	-13.37%
Total Expenditures	**$1,352,496**	**$1,551,243**	**$2,031,480**	**$1,722,538**	**-15.21%**

Expenditures by Sub Department

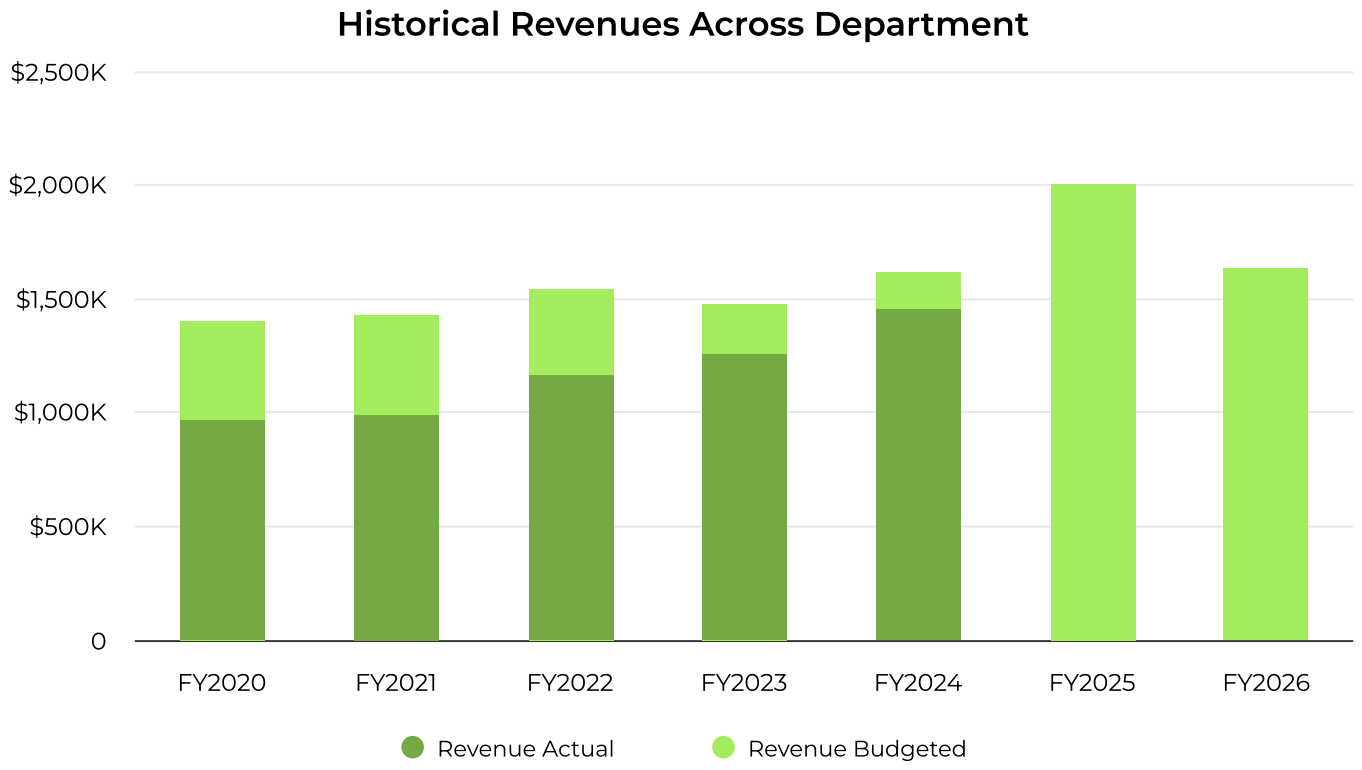
Expenditures by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
YOUTH BUREAU					
PAYROLL					
PAYROLL/REGULAR	$287,931	$305,214	$335,881	$341,726	1.74%
PAYROLL/HOLIDAY	$15,133	$15,969	-	-	-
PAYROLL/OVERTIME	$1,109	-	-	-	-
PAYROLL/INSURANCE BUYBACK	$1,875	$1,500	-	-	-
PAYROLL/COMP TIME	$1,994	$2,840	-	-	-
PAYROLL/SUMMER/SEASONAL HELP	$5,783	$4,651	$9,000	$7,655	-14.94%
Total PAYROLL	$313,826	$330,174	$344,881	$349,381	1.30%
EQUIPMENT					
EQUIPMENT (GREATER THAN $500)	$2,188	$4,033	$2,000	-	-100.00%
Total EQUIPMENT	$2,188	$4,033	$2,000	-	-100.00%
CONTRACTUAL					
PRINTING	$95	-	-	-	-
TELEPHONE	$546	$513	$1,000	$600	-40.00%
SUPPLIES	$1,488	$583	$500	$500	0.00%
TRAVEL EMPLOYEE	$1,407	$1,684	$2,000	$2,000	0.00%
POSTAGE	$195	$157	$250	$200	-20.00%
MEMBERSHIP DUES	$160	$160	$160	$160	0.00%
ADVERTISING	-	$1,263	$1,500	$1,000	-33.33%
CONTRACTS	$234,312	$296,226	$280,962	$307,401	9.41%
EDUCATION EMPLOYEE	$1,340	-	$2,000	$1,000	-50.00%
RECORDS MANAGEMENT	$170	$145	$200	$200	0.00%
BUILDING/CLEANING SVCS	$599	$584	$600	$600	0.00%
EXTERMINATING	$720	$720	$870	$700	-19.54%
RECIPIENT EXPENDITURES	$6,407	$11,221	$12,500	$11,500	-8.00%
IT HARDWARE MAINTENANCE	$200	$200	$200	$200	0.00%
NETWORK	$998	$712	$1,430	$750	-47.55%
Total CONTRACTUAL	$248,637	$314,168	$304,172	$326,811	7.44%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$23,142	$24,327	$25,694	$26,029	1.30%
STATE RETIREMENT	$37,198	$44,793	$52,411	$56,425	7.66%
HSP,MED,DENT,DRUGS,VISION	$96,015	$104,779	$133,646	$112,568	-15.77%
Total EMPLOYEE BENEFITS	$156,354	$173,900	$211,751	$195,022	-7.90%
Total YOUTH BUREAU	$721,004	$822,274	$862,804	$871,214	0.97%
YOUTH BUREAU/COHESION					
PAYROLL					
PAYROLL/REGULAR	-$685	-	-	-	-
PAYROLL/SUMMER/SEASONAL HELP	$248,905	$248,080	$299,573	$306,821	2.42%
Total PAYROLL	$248,220	$248,080	$299,573	$306,821	2.42%

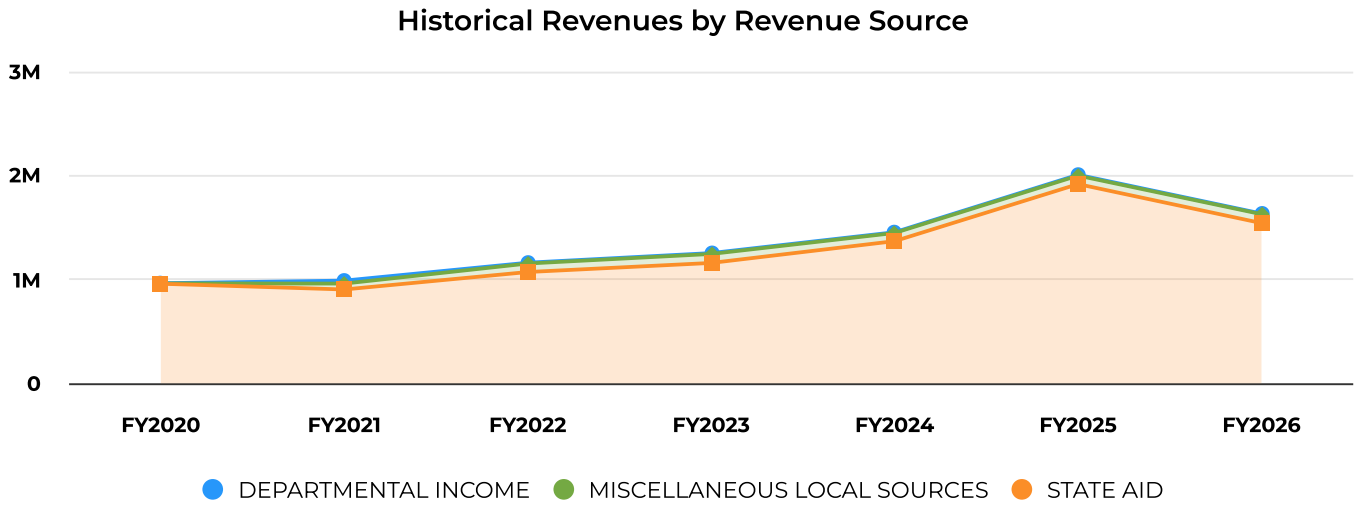
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
CONTRACTUAL					
PRINTING	$567	$695	$1,000	$1,000	0.00%
TELEPHONE	$1,980	$1,881	$2,420	$2,420	0.00%
SUPPLIES	$4,071	$4,104	$5,000	$5,000	0.00%
TRAVEL EMPLOYEE	$1,501	$1,159	$2,000	$2,000	0.00%
POSTAGE	$211	$392	$375	$400	6.67%
INSURANCE, LIABILITY	$2,885	$2,688	$3,000	$3,000	0.00%
RENT/LEASE	$1,013	$529	-	-	-
MEMBERSHIP DUES	$175	$143	$100	$150	50.00%
CONTRACTS	$8,076	$4,993	$15,000	$10,000	-33.33%
EDUCATION EMPLOYEE	$3,240	$2,520	$4,000	$3,500	-12.50%
SOFTWARE LICENSES	$3,900	$3,845	$4,230	$4,350	2.84%
TRAVEL NON EMPLOYEE	$14,455	$17,498	$18,000	$18,500	2.78%
SERVICES/OUTSIDE CONSULT	$1,764	$1,365	$2,200	$2,500	13.64%
UNIFORMS, CLOTHING, SHOES	$2,745	$2,783	$3,700	$3,700	0.00%
RECIPIENT EXPENDITURES	$12,447	$15,039	$17,000	$18,000	5.88%
TELEPHONE/CELLULAR	$1,239	$1,202	$2,700	$1,800	-33.33%
MAINTENANCE/PRINT MGT SVCS	$836	$1,291	$2,000	$1,500	-25.00%
IT HARDWARE MAINTENANCE	$300	$300	$300	$300	0.00%
FOOD EXPENSES	$964	$568	$1,700	$1,700	0.00%
Total CONTRACTUAL	$62,369	$62,994	$84,725	$79,820	-5.79%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$18,989	$18,978	$22,318	$22,858	2.42%
STATE RETIREMENT	-$89	-	$9	$37	311.11%
Total EMPLOYEE BENEFITS	$18,901	$18,978	$22,327	$22,895	2.54%
Total YOUTH BUREAU/COHESION	$329,489	$330,052	$406,625	$409,536	0.72%
YOUTH BUREAU/SPOT & SUPER SAT					
PAYROLL					
PAYROLL/REGULAR	$5,741	$6,709	$19,286	$17,128	-11.19%
PAYROLL/SUMMER/SEASONAL HELP	$1,489	$1,095	-	$2,741	-
Total PAYROLL	$7,230	$7,804	$19,286	$19,869	3.02%
CONTRACTUAL					
SUPPLIES	$1,852	$1,211	$3,000	$3,000	0.00%
TRAVEL EMPLOYEE	-	$144	$275	$275	0.00%
ADVERTISING	$500	$377	$500	$500	0.00%
CONTRACTS	$57,078	$74,865	$74,865	$74,865	0.00%
EDUCATION EMPLOYEE	$60	-	-	-	-
BUILDING/CLEANING SVCS	$1,980	$3,600	$5,000	$5,000	0.00%
UNIFORMS, CLOTHING, SHOES	$450	-	$550	-	-100.00%
RECIPIENT EXPENDITURES	$20,531	$26,440	$31,500	$30,500	-3.17%
TELEPHONE/CELLULAR	-	$480	$480	$480	0.00%
IT HARDWARE MAINTENANCE	$100	$100	$100	$100	0.00%
IT SOFTWARE MAINTENANCE	-	-	$100	$140	40.00%
FOOD EXPENSES	$1,087	$1,553	$3,050	$2,800	-8.20%

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
Total CONTRACTUAL	$83,638	$108,770	$119,420	$117,660	-1.47%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$553	$596	$1,437	$1,480	2.99%
STATE RETIREMENT	$742	$990	$557	$1,175	110.95%
Total EMPLOYEE BENEFITS	$1,295	$1,586	$1,994	$2,655	33.15%
Total YOUTH BUREAU/SPOT & SUPER SAT	$92,163	$118,160	$140,700	$140,184	-0.37%
YOUTH BUREAU/YOUTH EMPLOYMENT					
PAYROLL					
PAYROLL/REGULAR	-	$6,666	-	-	-
PAYROLL/SUMMER/SEASONAL HELP	$180,529	$239,654	$547,105	$258,683	-52.72%
Total PAYROLL	$180,529	$246,320	$547,105	$258,683	-52.72%
CONTRACTUAL					
SUPPLIES	$1,536	$1,402	$3,400	$2,100	-38.24%
TRAVEL EMPLOYEE	$1,998	$2,064	$3,500	$2,500	-28.57%
POSTAGE	$160	$382	$375	$275	-26.67%
EDUCATION EMPLOYEE	-	-	$100	-	-100.00%
SOFTWARE LICENSES	$283	-	$150	$150	0.00%
SERVICES/OUTSIDE CONSULT	$520	-	$500	$500	0.00%
UNIFORMS, CLOTHING, SHOES	-	$350	$600	$500	-16.67%
RECIPIENT EXPENDITURES	$9,873	$10,079	$21,500	$15,800	-26.51%
TELEPHONE/CELLULAR	$426	$645	$1,500	$1,000	-33.33%
IT HARDWARE MAINTENANCE	$600	$600	$500	$500	0.00%
FOOD EXPENSES	$105	$73	$1,300	$300	-76.92%
Total CONTRACTUAL	$15,500	$15,594	$33,425	$23,625	-29.32%
EMPLOYEE BENEFITS					
FICA SOCIAL SECURITY	$13,811	$18,844	$40,759	$19,272	-52.72%
STATE RETIREMENT	-	-	$62	$24	-61.29%
Total EMPLOYEE BENEFITS	$13,811	$18,844	$40,821	$19,296	-52.73%
Total YOUTH BUREAU/YOUTH EMPLOYMENT	$209,839	$280,758	$621,351	$301,604	-51.46%
Total Expenditures	**$1,352,496**	**$1,551,243**	**$2,031,480**	**$1,722,538**	**-15.21%**

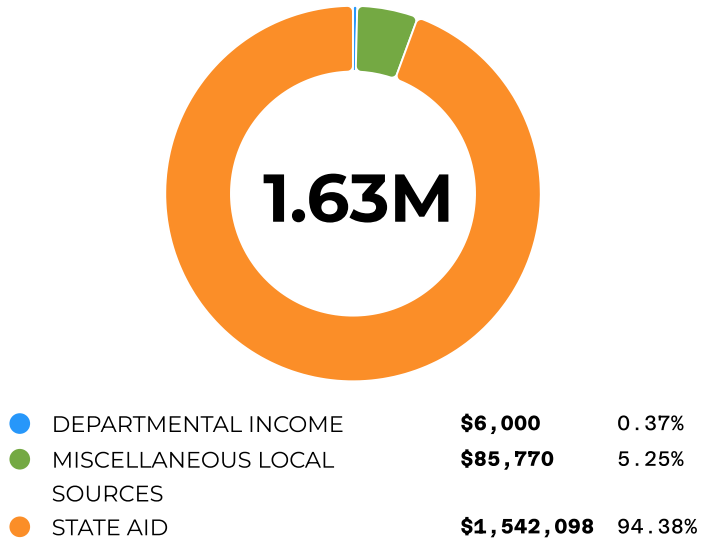
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
DEPARTMENTAL INCOME	$8,500	$7,000	$8,000	$6,000	-25.00%
MISCELLANEOUS LOCAL SOURCES	$86,540	$78,755	$81,750	$85,770	4.92%
STATE AID	$1,158,447	$1,368,256	$1,917,429	$1,542,098	-19.57%
Total Revenues	**$1,253,487**	**$1,454,011**	**$2,007,179**	**$1,633,868**	**-18.60%**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
YOUTH BUREAU					
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$840	$502	$500	$350	-30.00%
Total MISCELLANEOUS LOCAL SOURCES	$840	$502	$500	$350	-30.00%
STATE AID					
SA PREVENTIVE/DSS	$462,541	$543,248	$565,607	$571,578	1.06%
SA YOUTH PROGRAMS	$105,778	$188,005	$164,246	$197,954	20.52%
Total STATE AID	$568,319	$731,254	$729,853	$769,532	5.44%
Total YOUTH BUREAU	$569,159	$731,756	$730,353	$769,882	5.41%
YOUTH BUREAU/COHESION					
DEPARTMENTAL INCOME					
CONT FR PRIVATE AGENCIES	$8,500	$7,000	$8,000	$6,000	-25.00%
Total DEPARTMENTAL INCOME	$8,500	$7,000	$8,000	$6,000	-25.00%

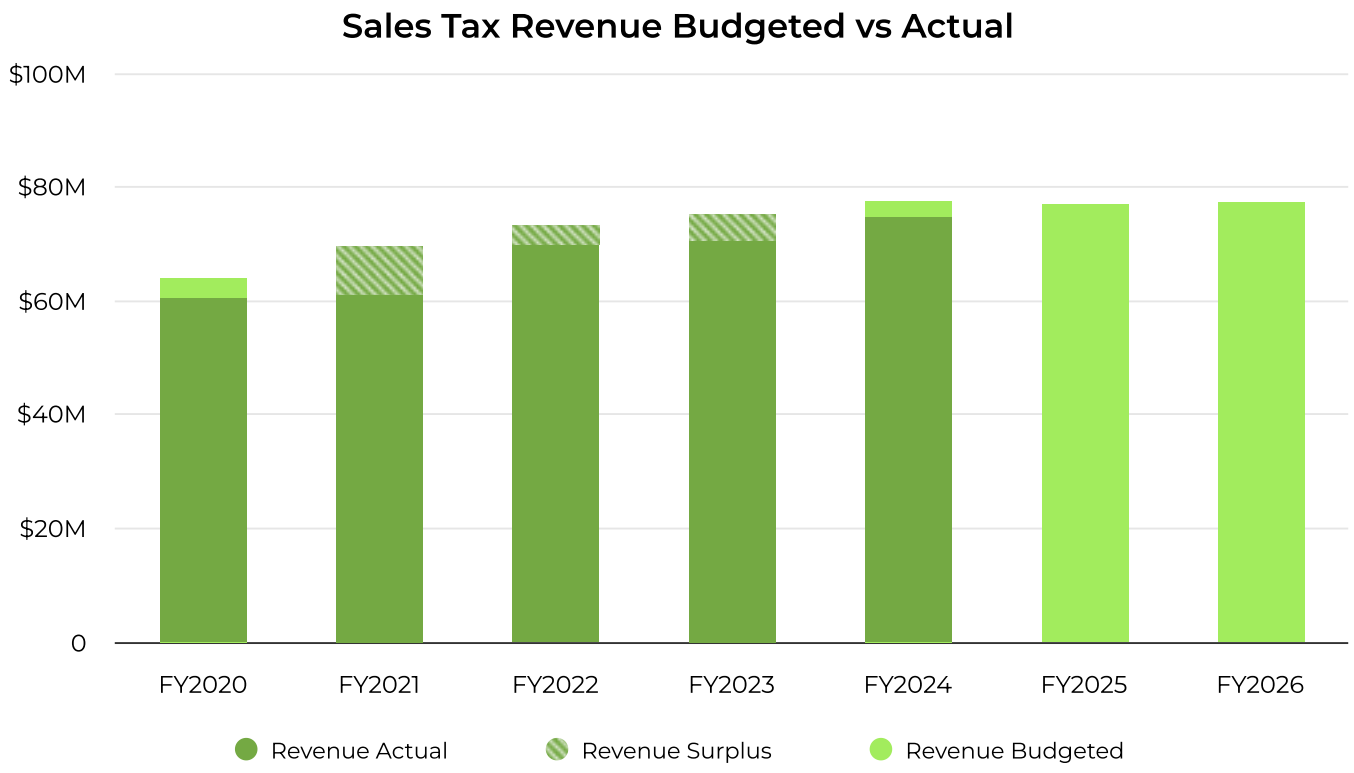
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	% Change
MISCELLANEOUS LOCAL SOURCES					
UNCLASSIFIED REVENU	$85,700	$78,253	$81,250	$85,420	5.13%
Total MISCELLANEOUS LOCAL SOURCES	$85,700	$78,253	$81,250	$85,420	5.13%
STATE AID					
SA PREVENTIVE/DSS	$234,227	$251,475	$325,008	$325,292	0.09%
Total STATE AID	$234,227	$251,475	$325,008	$325,292	0.09%
Total YOUTH BUREAU/COHESION	$328,427	$336,728	$414,258	$416,712	0.59%
YOUTH BUREAU/SPOT & SUPER SAT					
STATE AID					
SA PREVENTIVE/DSS	$120,695	$116,938	$141,592	$139,486	-1.49%
Total STATE AID	$120,695	$116,938	$141,592	$139,486	-1.49%
Total YOUTH BUREAU/SPOT & SUPER SAT	$120,695	$116,938	$141,592	$139,486	-1.49%
YOUTH BUREAU/YOUTH EMPLOYMENT					
STATE AID					
SA PREVENTIVE/DSS	$235,206	$268,590	$720,976	$307,788	-57.31%
Total STATE AID	$235,206	$268,590	$720,976	$307,788	-57.31%
Total YOUTH BUREAU/YOUTH EMPLOYMENT	$235,206	$268,590	$720,976	$307,788	-57.31%
Total Revenues	**$1,253,487**	**$1,454,011**	**$2,007,179**	**$1,633,868**	**-18.60%**

Funding Sources Overview Section

Sales Tax

Chemung County and the State of New York impose sales and use tax. The State of New York imposes a sales and use tax of four percent, and the County imposes an additional four percent for a total of eight percent sales and use tax within the County. The County's portion of the sales and use tax comprises an original three percent plus an additional one percent authorized by State law. The County recognizes the entire four percent in the general fund as sales tax revenue. The subsequent sales and use tax distribution payments to cities, towns, and villages within the County are recognized as expenditures in the general fund.

Revenue Summary



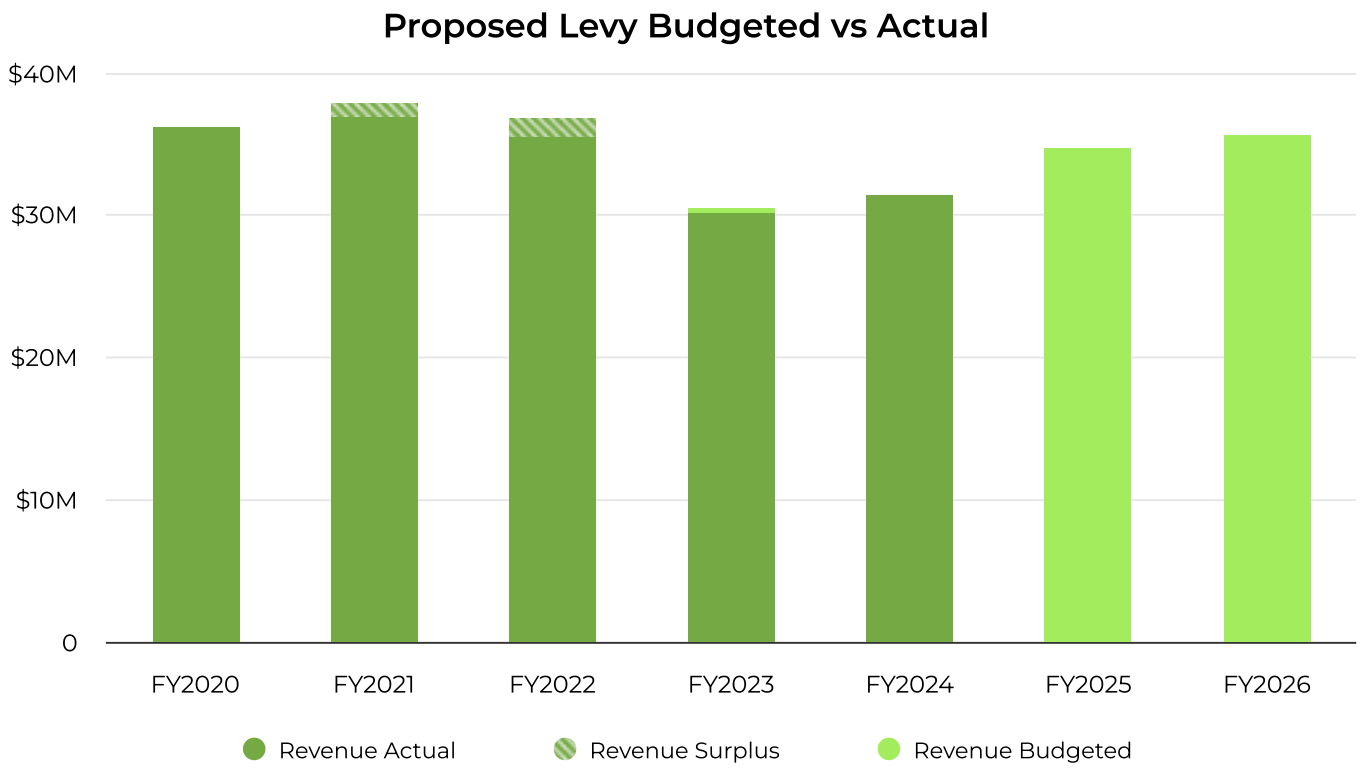
Revenues by Account Number

Revenues by Account Number

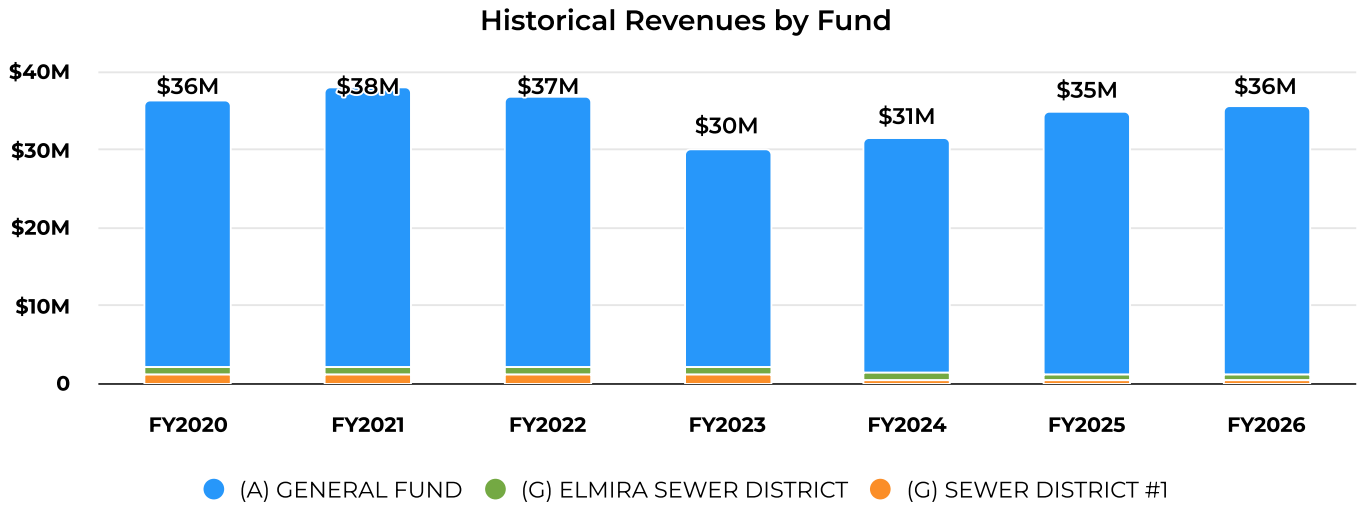
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
SALES AND USE TAX	$75,369,274	$74,440,319	$76,876,659	$77,345,169	0.61%
Total Revenues	**$75,369,274**	**$74,440,319**	**$76,876,659**	**$77,345,169**	**0.61%**

Real Property Tax Levy Summary

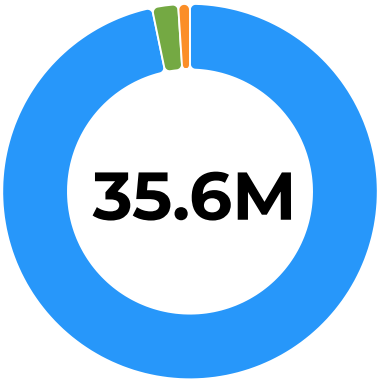
Revenue Summary



Revenues by Fund



FY26 Revenues by Fund

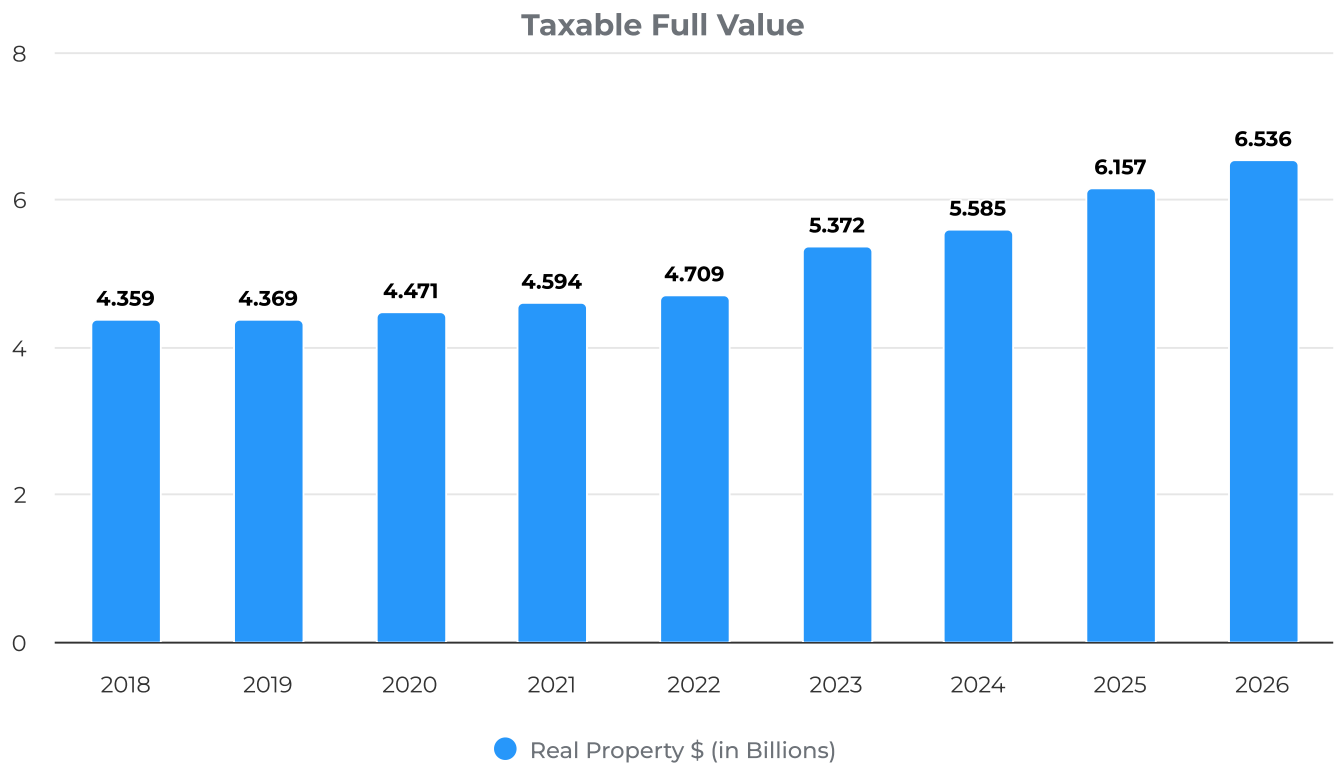


(A) GENERAL FUND	**$34,435,826**	96.75%
(G) ELMIRA SEWER DISTRICT	**$794,861**	2.23%
(G) SEWER DISTRICT #1	**$361,896**	1.02%

Revenues by Fund

Category	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
(A) GENERAL FUND					
REAL PROPERTY TAXES	$24,721,192	$26,440,515	$29,920,794	$30,755,826	2.79%
COMMUNITY COLLEGE CHGBACK	$3,100,000	$3,150,000	$3,680,000	$3,680,000	0.00%
Total (A) GENERAL FUND	$27,821,192	$29,590,515	$33,600,794	$34,435,826	2.49%
(G) SEWER DISTRICT #1					
REAL PROPERTY TAXES	$1,149,108	$470,959	$360,691	$361,896	0.33%
Total (G) SEWER DISTRICT #1	$1,149,108	$470,959	$360,691	$361,896	0.33%
(G) ELMIRA SEWER DISTRICT					
REAL PROPERTY TAXES	$902,407	$808,481	$792,068	$794,861	0.35%
Total (G) ELMIRA SEWER DISTRICT	$902,407	$808,481	$792,068	$794,861	0.35%
Total Revenues	**$29,872,707**	**$30,869,955**	**$34,753,553**	**$35,592,583**	**2.41%**

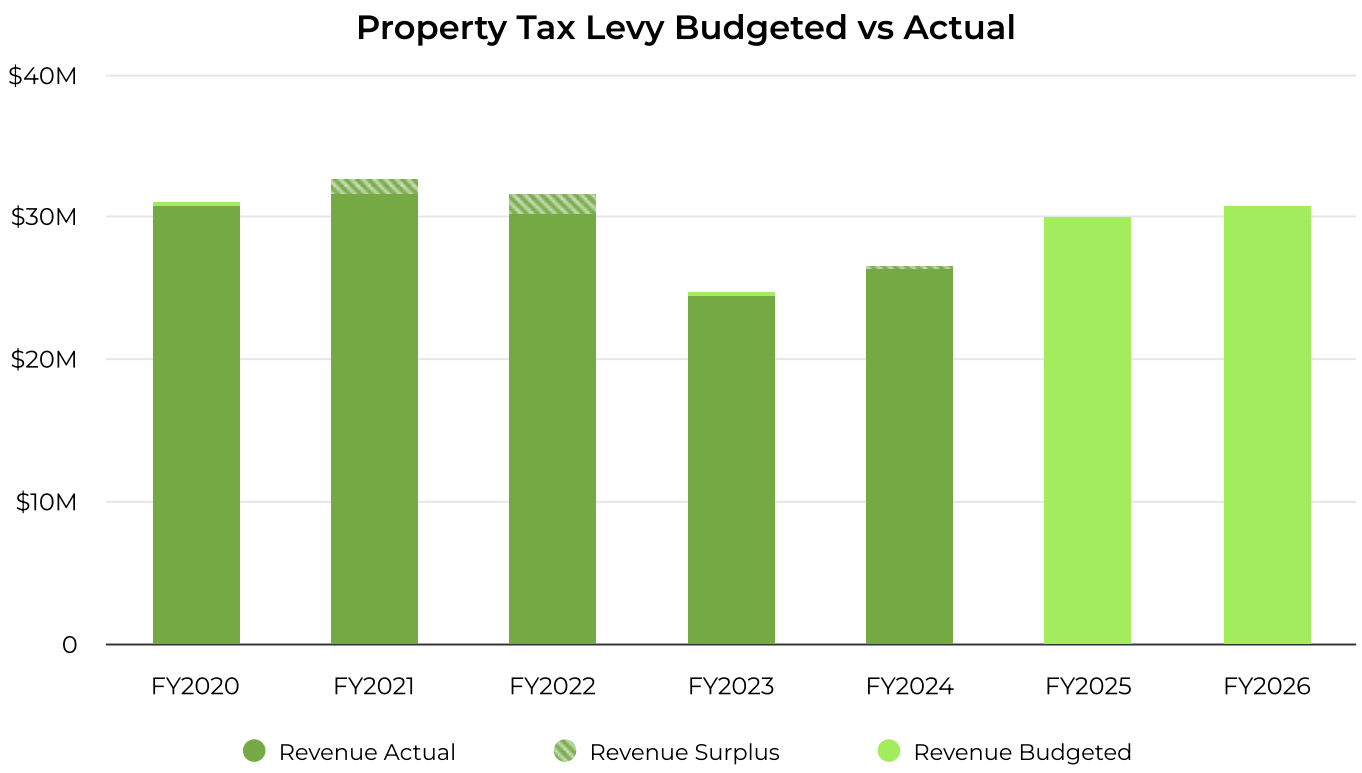
Taxable Full Value



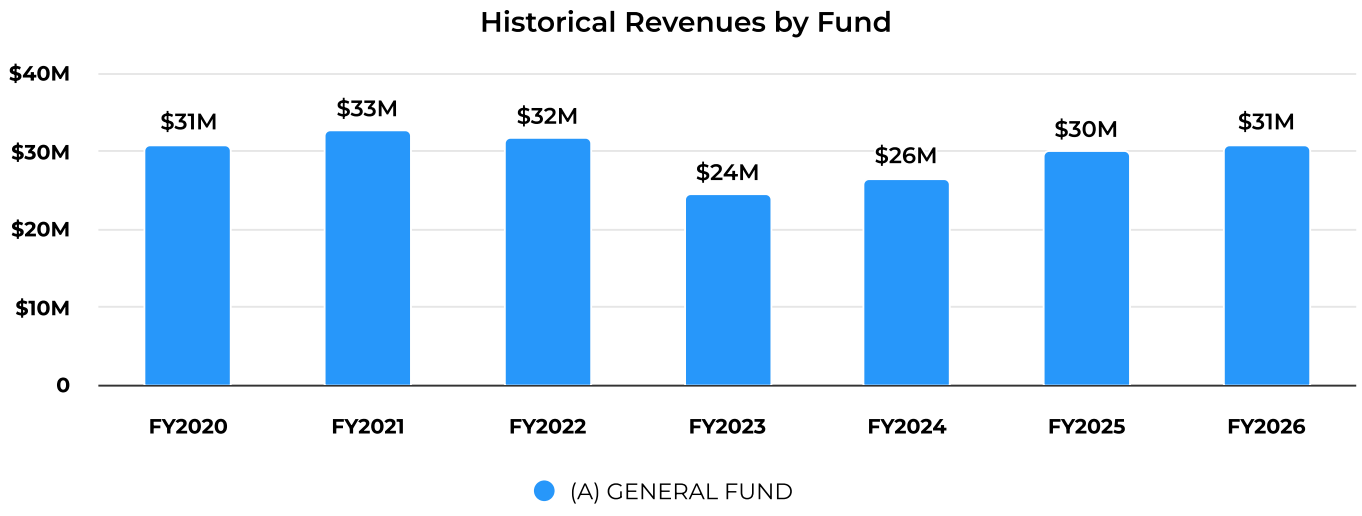
Real Property Tax Levy - General Fund

Real Property Taxes are budgeted net of the allowance for uncollected taxes. The 2026 budgeted allowance for uncollected taxes amounted to $386,406.

Revenue Summary



Revenues by Fund

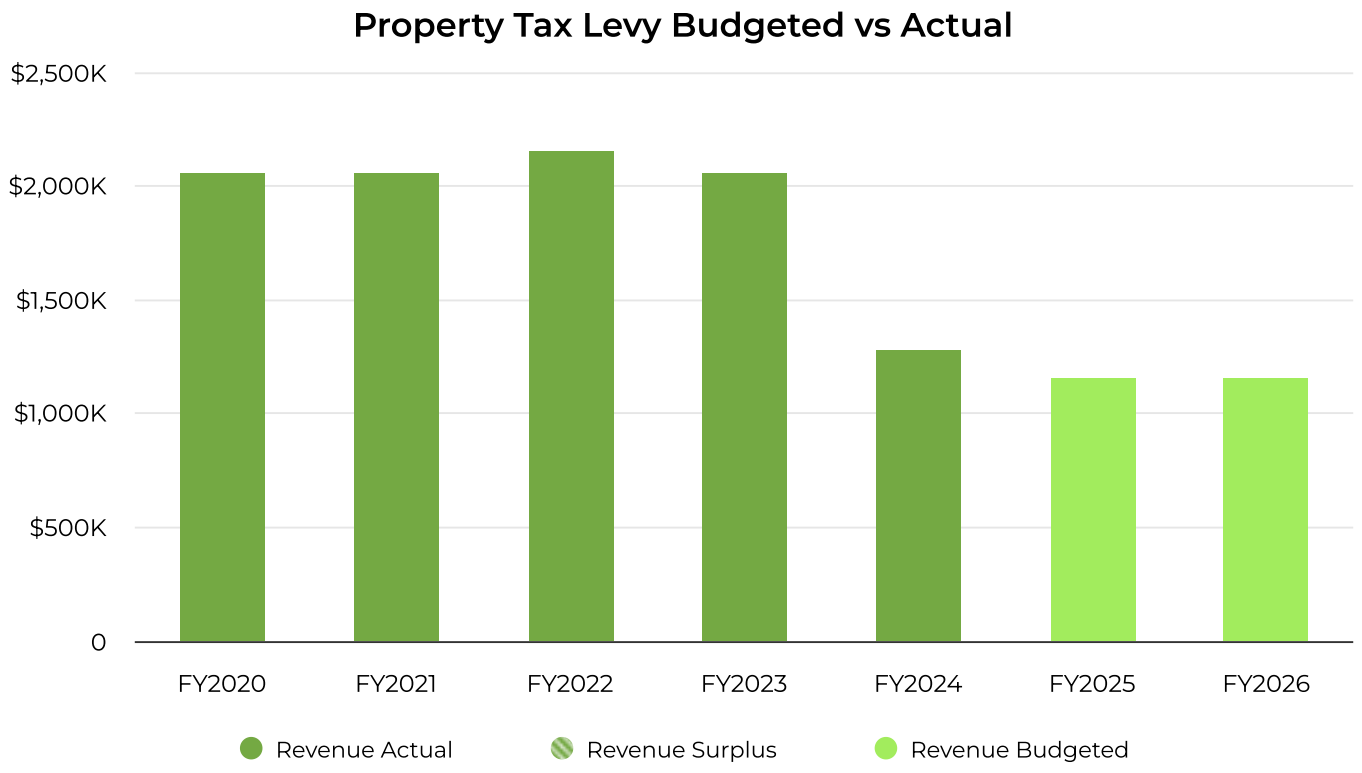


Revenues by Fund

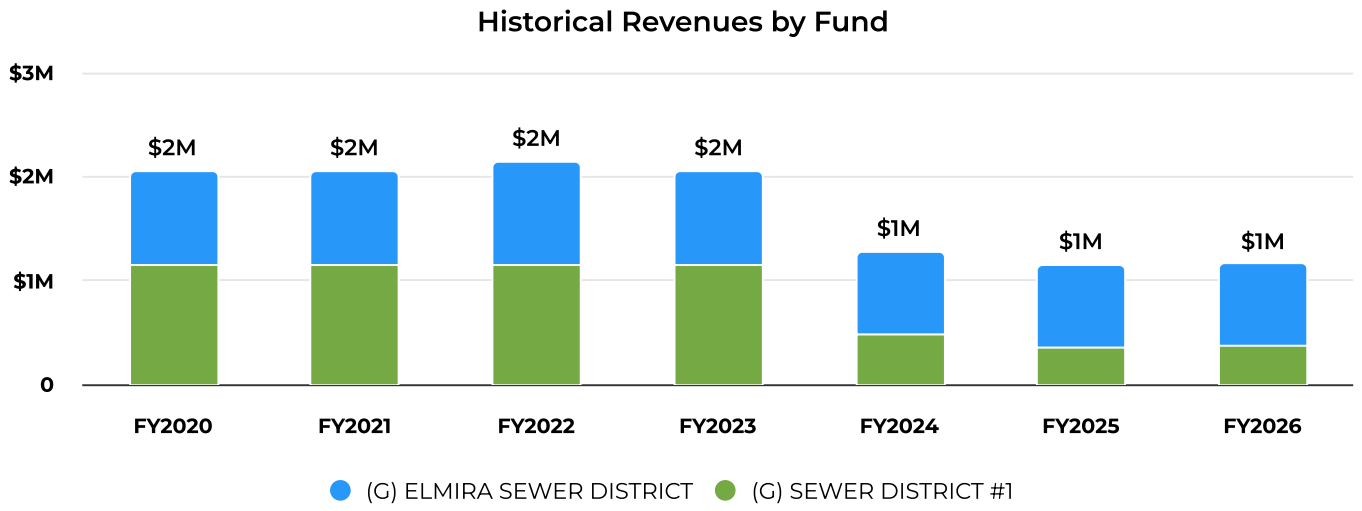
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
(A) GENERAL FUND	$24,383,180	$26,472,876	$29,920,794	$30,755,826	2.79%
Total Revenues	**$24,383,180**	**$26,472,876**	**$29,920,794**	**$30,755,826**	**2.79%**

Real Property Tax Levy - Sewer District

Revenue Summary



Revenues by Fund



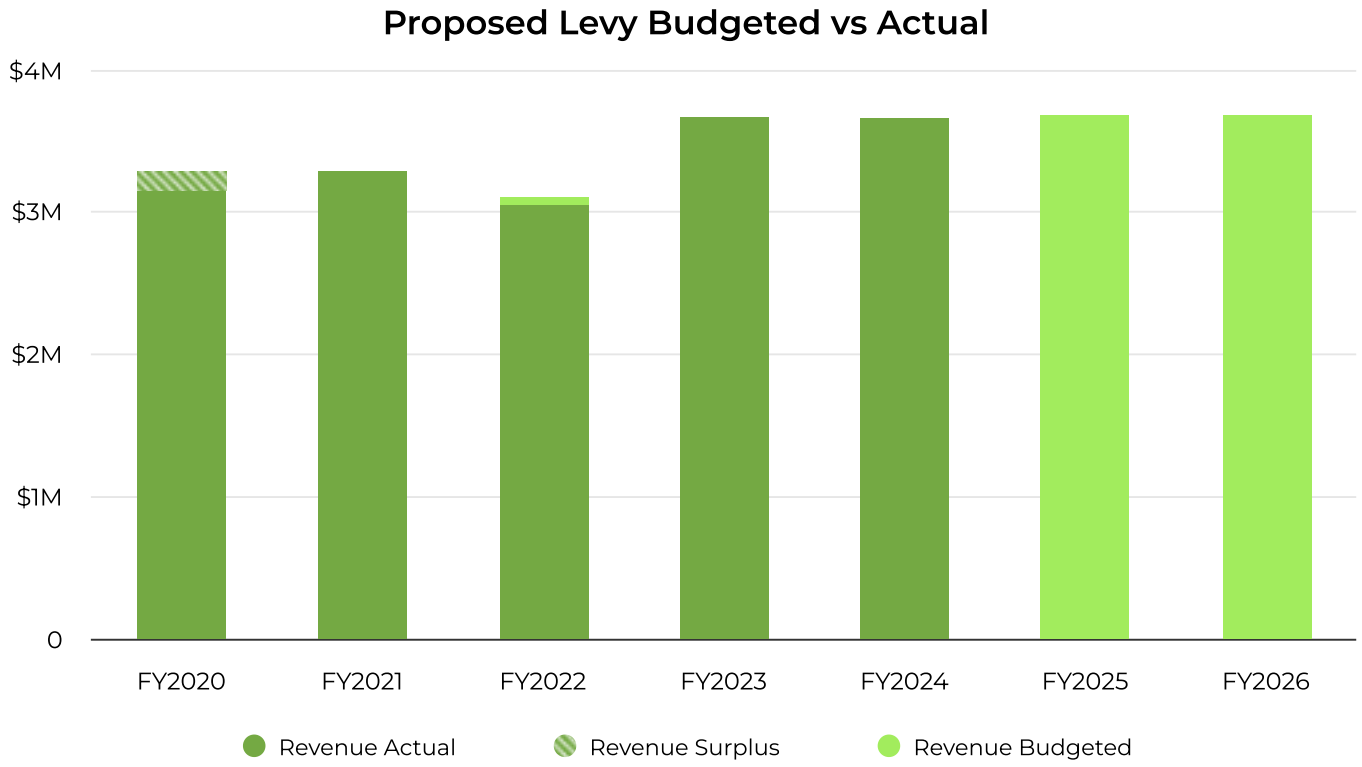
Revenues by Fund

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
(G) SEWER DISTRICT #1	$1,149,107	$470,959	$360,691	$361,896	0.33%
(G) ELMIRA SEWER DISTRICT	$902,407	$808,481	$792,068	$794,861	0.35%
Total Revenues	**$2,051,514**	**$1,279,440**	**$1,152,759**	**$1,156,757**	**0.35%**

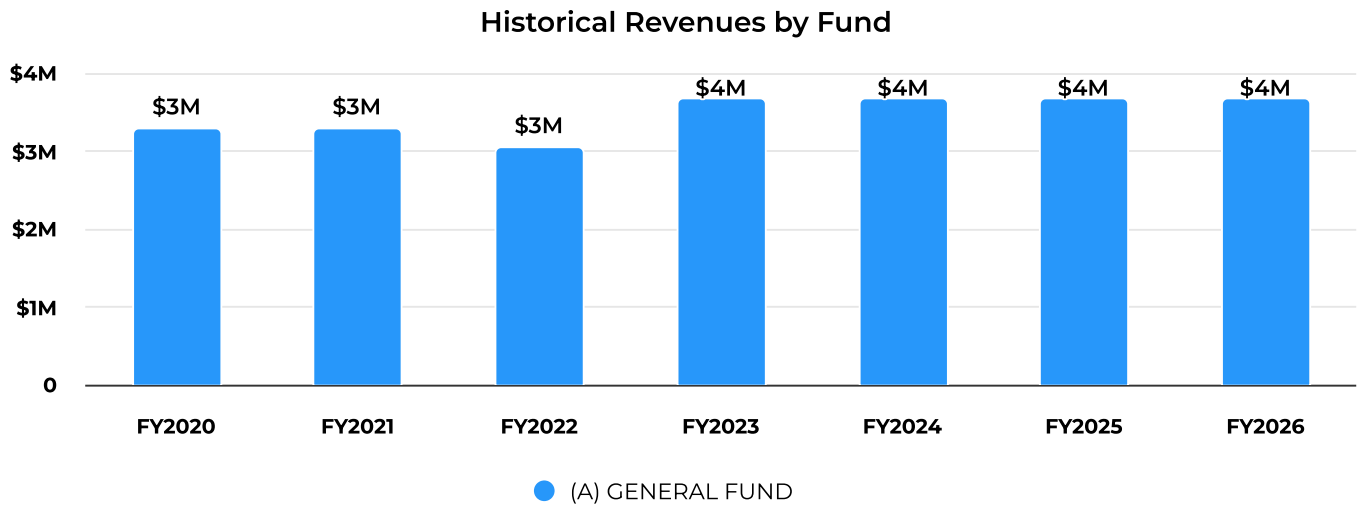
Real Property Tax Levy - Community College

Corning Community College (CCC) is operated jointly by the counties of Chemung, Steuben, and Schuyler. Chemung County levies a portion of its overall property tax levy to help finance CCC's capital and operating expenditures. The amount levied annually is tied to a formula that includes the number of Chemung County residents who attend the College.

Revenue Summary



Revenues by Fund



Revenues by Fund

Category	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
(A) GENERAL FUND	$3,100,000	$3,150,000	$3,680,000	$3,680,000	0.00%
Total Revenues	**$3,100,000**	**$3,150,000**	**$3,680,000**	**$3,680,000**	**0.00%**

Property Tax Cap

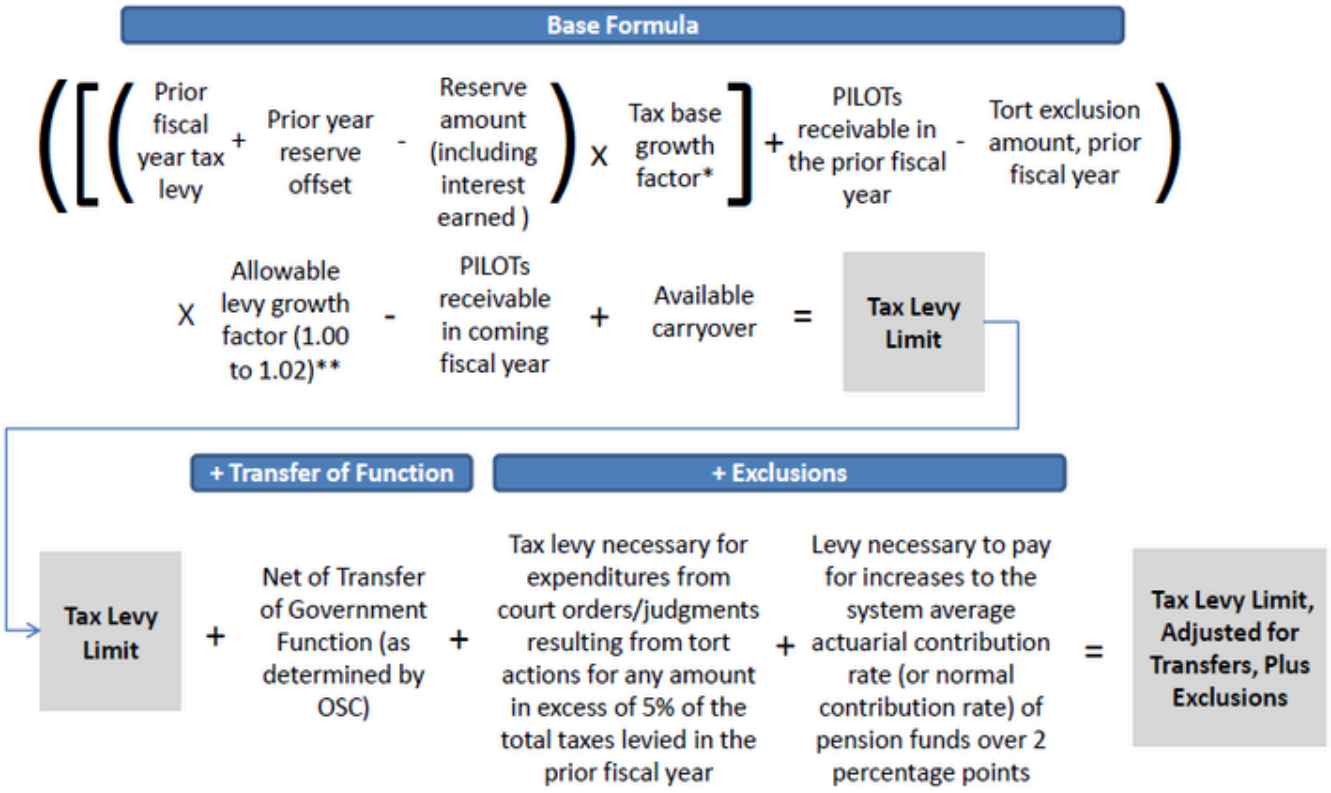
Chapter 97 of the Laws of 2011 established a tax levy limit (generally referred to as the tax cap) that affects all local governments (including counties, cities, towns, villages and fire districts) and school districts in New York State. Under this law, the property taxes levied by affected local governments and school districts generally cannot increase by more than 2 percent, or the rate of inflation, whichever is lower. However, the law does allow local governments to levy an additional amount for certain excludable expenditures. An override of the levy limit is also permitted.

TAX CAP LEGISLATION

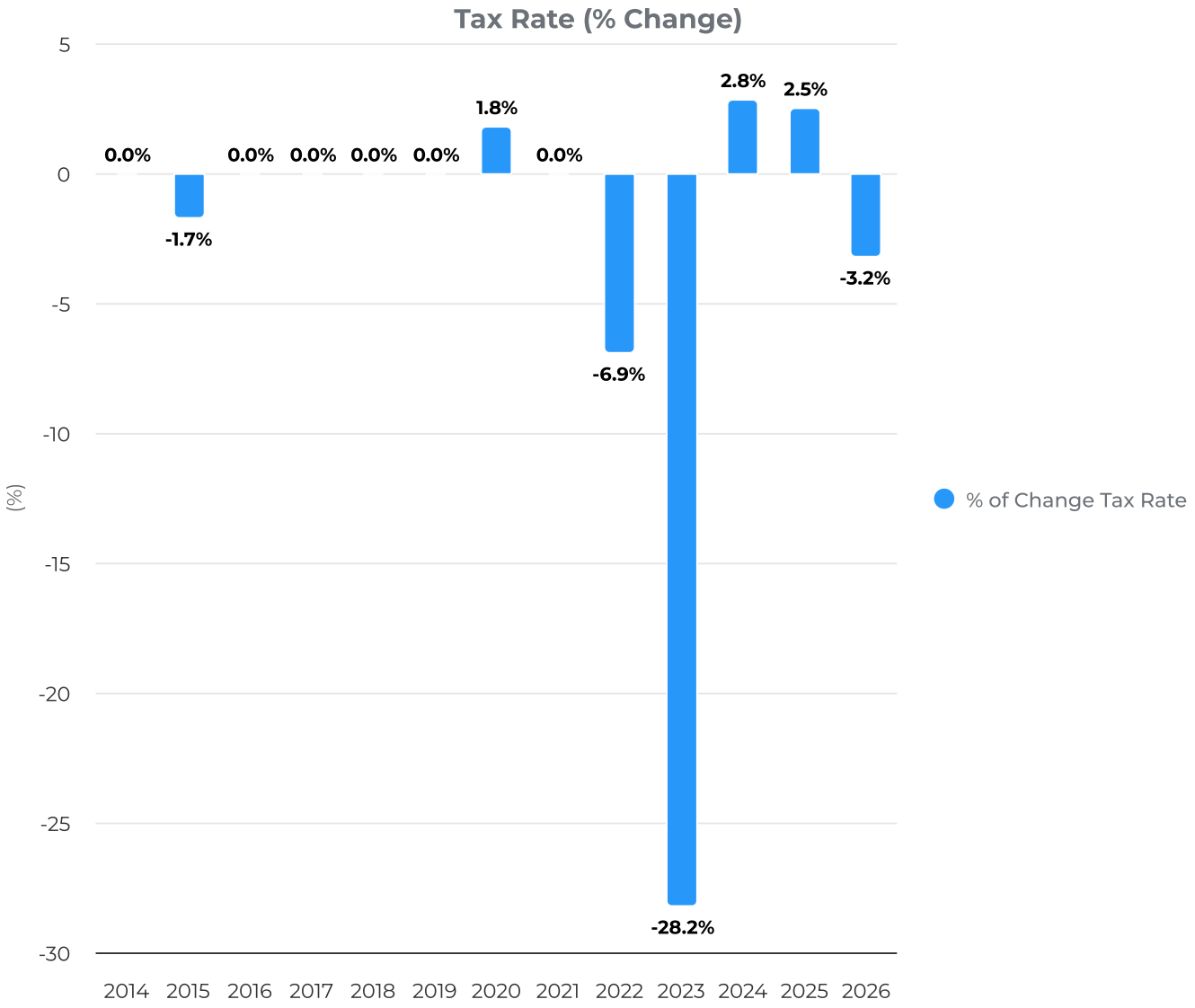
- Calculation involves several components:
  - The prior year's total levy
  - Tax Base Growth Factor
  - Allowable Levy Growth Factor (max of 2% or rate of inflation, whichever is less)
  - Payments in Lieu of Taxes (PILOTs)
  - Available Carryover
  - Exclusions (Retirement and Tort Costs)

Source: NYS Department of Taxation and Finance

Property Tax Cap Formula



Property Tax Rate - % Change vs Prior Year



Property Tax Cap Form

Tax Cap Form

County of Chemung (070100000000)
Fiscal Year Ending: 12/31/2026

Summary

	Tax Levy Limit, Before Adjustments and Exclusions	
✔	Real Property Tax Levy FYE 2025	$34,753,553
✔	Tax Cap Reserve Offset from FYE 2024 Used to Reduce FYE 2025 Levy	$0
✔	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2025	---
✔	Tax Base Growth Factor	1.0037
✔	PILOTs Receivable FYE 2025	$640,000
✔	Tort Exclusion Amount Claimed in FYE 2025	$0
✔	Allowable Levy Growth Factor	1.0200
✔	PILOTs Receivable FYE 2026	$640,000
✔	Available Carryover from FYE 2025	---
	Tax Levy Limit Before Adjustments/Exclusions	**$35,592,584**
	Adjustments for Transfer of Local Government Functions	
✔	Costs Incurred from Transfer of Local Government Functions	$0
✔	Savings Realized from Transfer of Local Government Functions	$0
	Total Adjustments	**$0**
	Tax Levy Limit, Adjusted for Transfer of Local Government Functions	**$35,592,584**
	Exclusions	
✔	Tort Exclusion	$0
✔	Teachers' Retirement System Exclusion	$0
✔	Employees' Retirement System Exclusion	$0
✔	Police and Fire Retirement System Exclusion	$0
	Total Exclusions	**$0**
	Your FYE 2026 Tax Levy Limit, Adjusted for Transfers plus Exclusions	**$35,592,584**
✔	Total Tax Cap Reserve Amount Used to Reduce FYE 2026 Levy	---
✔	FYE 2026 Proposed Levy, Net of Reserve	$35,592,583
	Difference Between Tax Levy Limit and Proposed Levy	**$1**
✔	Do you plan to override the Tax Cap for FYE 2026 ?	No

History

General Fund Tax Levy Calculation - Historical

CHEMUNG COUNTY
General Fund - Tax Levy Calculation

	2026	2025	2024	2023	2022	2021
Appropriations Excluding Inter-fund Items	$199,325,334	$204,108,433	$200,202,077	$183,864,930	$170,277,372	$164,579,338
Interfund Transfers	$9,567,779	$9,642,363	$10,813,208	$8,910,167	$12,559,396	$7,584,527
Total Appropriations	$208,893,113	$213,750,796	$211,015,285	$192,775,097	$182,836,768	$172,163,865
LESS: Estimated Revenues Other than Real Estate Taxes and Excluding Interfund Items:	($165,429,265)	($167,156,860)	($168,499,010)	($152,714,093)	($145,228,896)	($130,468,266)
Inter-Department Revenues:	($7,740,979)	($8,169,529)	($7,443,611)	($7,811,224)	($7,386,680)	($7,180,793)
Total Revenues:	($173,170,244)	($175,326,389)	($175,942,621)	($160,525,317)	($152,615,576)	($137,649,059)
Appropriations In Excess Of Revenue:	$35,722,869	$38,424,407	$35,072,664	$32,249,780	$30,221,192	$34,514,806
LESS: Tax Stabilization Reserve	($2,500,000)	$0	$0	$0	$0	$0
LESS: Appropriated-Fund Balance	($2,467,043)	($8,503,613)	($8,632,149)	($7,528,588)	$0	($2,828,274)
Budgeted Tax Levy	$30,755,826	$29,920,794	$26,440,515	$24,721,192	$30,221,192	$31,686,532
PLUS: Allowance For Uncollectible	$386,406	$386,406	$386,406	$386,406	$386,406	$386,406
Total Amount To Be Raised By Tax Levy :	$31,142,232	$30,307,200	$26,826,921	$25,107,598	$30,607,598	$32,072,938

Tax Levy and Tax Rate Comparison

CHEMUNG COUNTY
Levy and Tax Rate Comparison

Year	Total General Fund Tax Levy	% of Increase (Decrease)	Full Value Tax Rate Per Thousand	% of Increase (Decrease)
2000	$20,153,204	0.0%	$8.11	-0.4%
2001	$20,153,204	0.0%	$7.86	-3.1%
2002	$20,153,204	0.0%	$7.44	-5.3%
2003	$20,153,204	0.0%	$7.13	-4.2%
2004	$22,974,653	14.0%	$7.80	9.4%
2005	$24,985,495	8.8%	$8.29	6.2%
2006	$22,924,483	-8.2%	$7.41	-10.5%
2007	$22,924,483	0.0%	$7.02	-5.3%
2008	$24,200,030	5.6%	$6.98	-0.6%
2009	$25,529,490	5.5%	$6.98	0.0%
2010	$26,322,145	3.1%	$6.98	0.0%
2011	$27,005,000	2.6%	$6.98	0.0%
2012	$27,005,000	0.0%	$6.98	0.0%
2013	$27,477,282	1.7%	$6.98	0.0%
2014	$28,540,320	3.9%	$6.98	0.0%
2015	$28,892,515	1.2%	$6.86	-1.7%
2016	$29,012,588	0.4%	$6.86	0.0%
2017	$29,146,582	0.5%	$6.86	0.0%
2018	$29,906,109	2.6%	$6.86	0.0%
2019	$29,971,316	0.2%	$6.86	0.0%
2020	$31,228,939	4.2%	$6.98	1.8%
2021	$32,072,938	2.7%	$6.98	0.0%
2022	$30,607,598	-4.6%	$6.50	-6.9%
2023	$25,107,598	-18.0%	$4.67	-28.1%
2024	$26,826,921	6.8%	$4.80	2.8%
2025	$30,307,200	13.0%	$4.92	2.5%
2026	$31,142,232	2.8%	$4.76	-3.2%
AVERAGE:	$25,040,802	1.5%	$7.38	-2.4%

Property Exemption Impact Report

NYS - Real Property System
County of Chemung

Assessor's Report - 2025 - Prior Year File
S495 Exemption Impact Report
County Summary

RPS221/V04/L001
Date/Time - 10/15/2025 14:40:59
Total Assessed Value 6,126,100,643

Equalized Total Assessed Value 8,116,279,223

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
10100	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	2	974,030	0.01
12100	NYS - GENERALLY	RPTL 404(1)	105	287,448,636	3.54
13100	CO - GENERALLY	RPTL 406(1)	158	98,819,824	1.22
13350	CITY - GENERALLY	RPTL 406(1)	214	51,577,425	0.64
13370	CITY - CEMETERY LAND	RPTL 446	11	670,551	0.01
13500	TOWN - GENERALLY	RPTL 406(1)	183	38,056,919	0.47
13510	TOWN - CEMETERY LAND	RPTL 446	23	785,602	0.01
13650	VG - GENERALLY	RPTL 406(1)	65	23,246,692	0.29
13660	VG - CEMETERY LAND	RPTL 446	2	471,932	0.01
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	5	1,416,591	0.02
13800	SCHOOL DISTRICT	RPTL 408	68	179,718,893	2.21
13850	BOCES	RPTL 408	2	15,960,227	0.20
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	2	18,864	0.00
14100	USA - GENERALLY	RPTL 400(1)	13	10,423,988	0.13
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	63	213,172,426	2.63
18060	URBAN REN: OWNER-MUN U R AGENCY	GEN MUNY 555 & 560	3	83,295	0.00
18180	UDC OWNED NON-HOUSING PROJECT	MC K UCON L 6272	10	29,654,643	0.37
18600	USA-PROP UNDER PURCHASE CONTRACT	RPTL 400(2)	3	135,329	0.00
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	24	4,785,599	0.06
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	200	110,067,772	1.36
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	86	104,532,685	1.29
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	48	19,102,348	0.24
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	30	109,000,581	1.34
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	69	34,059,576	0.42
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	20	4,717,720	0.06
25400	FRATERNAL ORGANIZATION	RPTL 428	7	4,734,255	0.06
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	12	541,629	0.01
26100	VETERANS ORGANIZATION	RPTL 452	9	3,499,060	0.04
26250	HISTORICAL SOCIETY	RPTL 444	12	5,374,939	0.07
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	21	7,235,586	0.09
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	55	2,291,773	0.03
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	12	8,597,394	0.11
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	5,827,841	0.07

Page 1 of 3

NYS - Real Property System
County of Chemung

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28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	RPTL 422	1	239,726	0.00
28550	NOT-FOR-PROFIT HOUS CO-SR CITS CTR	RPTL 422	9	26,185,780	0.32
29500	PERFORMING ARTS BUILDING	RPTL 427	1	123,288	0.00
32252	NYS OWNED REFORESTATION LAND	RPTL 534	9	648,211	0.01
33200	TAX SALE - COUNTY OWNED	RPTL 406(5)	1	98,425	0.00
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	46	2,273,013	0.03
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	14	1,202,367	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	2	24,906	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	1,410	17,322,843	0.21
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	18	223,462	0.00
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1,173	24,015,449	0.30
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	12	227,941	0.00
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	1	41,512	0.00
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	814	27,458,816	0.34
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	10	317,800	0.00
41161	COLD WAR VETERANS (15%)	RPTL 458-b	61	753,942	0.01
41162	COLD WAR VETERANS (15%)	RPTL 458-b	128	1,567,642	0.02
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	11	368,609	0.00
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	27	761,116	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	4	1,065,314	0.01
41400	CLERGY	RPTL 460	36	214,518	0.00
41631	VOL/FIRE/AMB	RPTL 466-a	1	11,650	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	9	562,384	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	394	28,231,484	0.35
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	66	2,973,143	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	43	2,192,483	0.03
41801	PERSONS AGE 65 OR OVER	RPTL 467	371	18,834,134	0.23
41802	PERSONS AGE 65 OR OVER	RPTL 467	726	35,988,123	0.44
41805	PERSONS AGE 65 OR OVER	RPTL 467	2	104,701	0.00
41960	HISTORIC PROPERTY	RPTL 444-a	2	482,143	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	8	448,567	0.01
42120	TEMPORARY GREENHOUSES	RPTL 483-c	5	174,490	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	7	32,075	0.00

NYS - Real Property System
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47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	5	3,447,064	0.04
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	34	3,252,187	0.04
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	33	9,054,127	0.11
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	47,945	0.00
Total Exemptions Exclusive of System Exemptions:			**7,033**	**1,587,976,005**	**19.57**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**7,033**	**1,587,976,005**	**19.57**

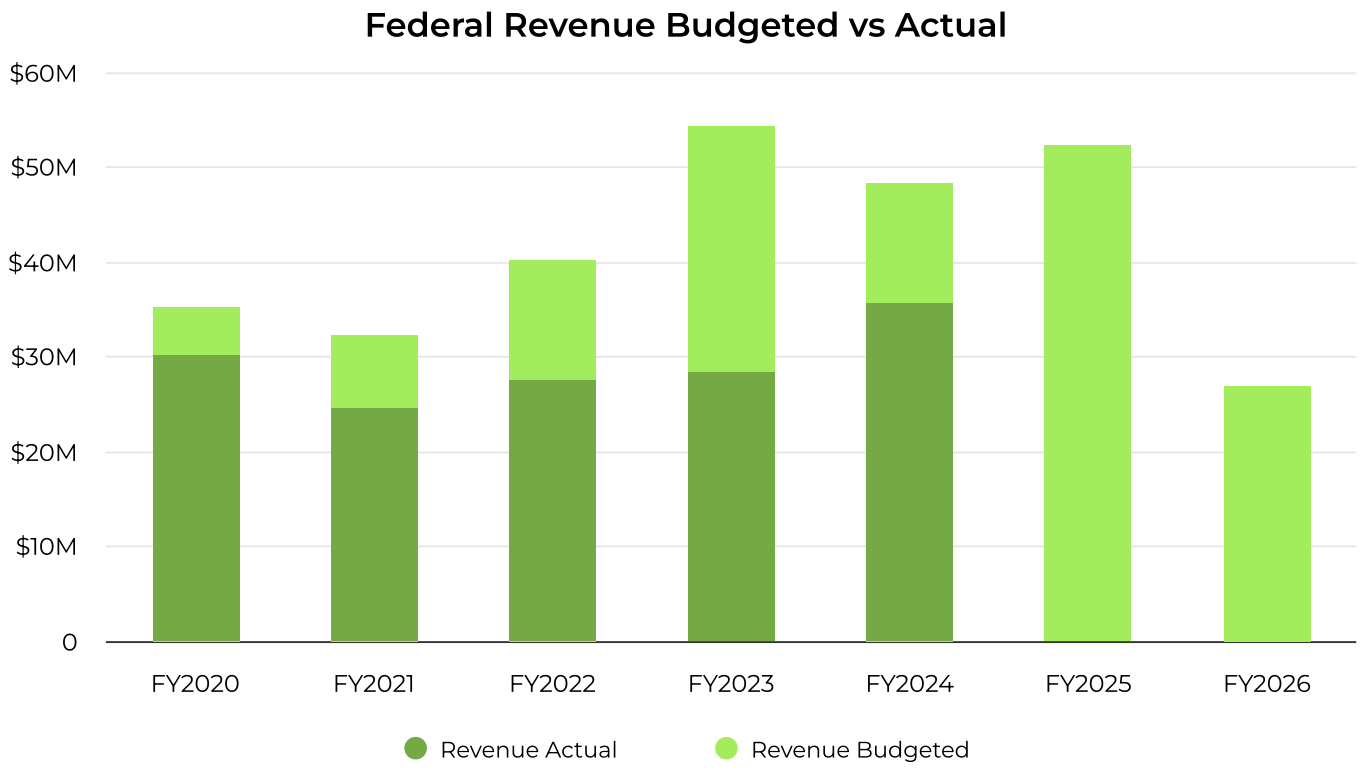
Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

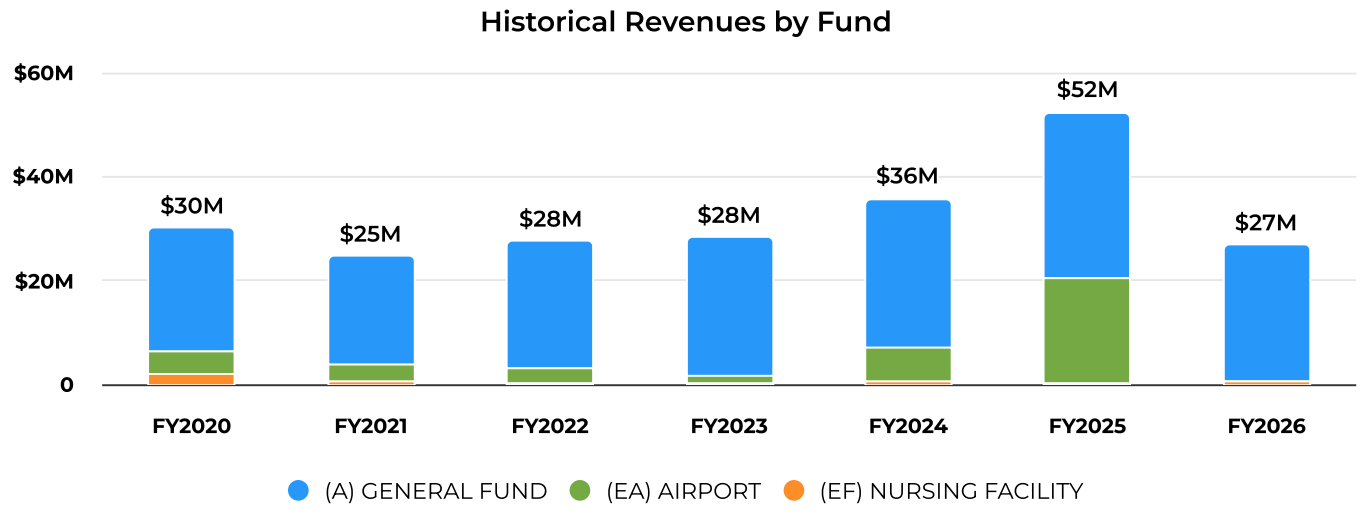
Page 3 of 3

Federal Revenue Sources

Revenue Summary



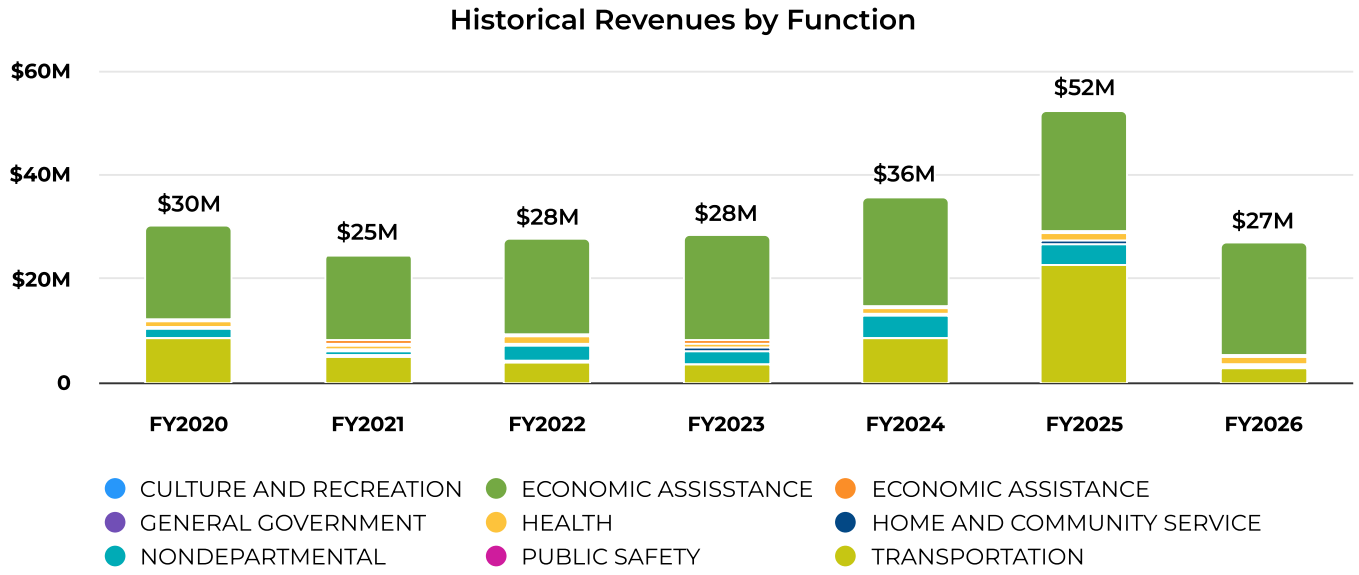
Revenues by Fund

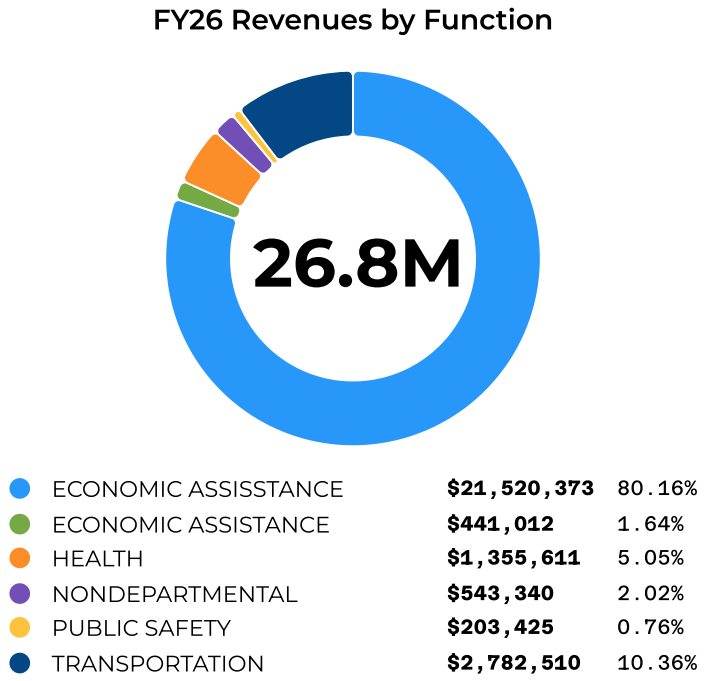


Revenues by Fund

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
(A) GENERAL FUND	$26,658,750	$28,739,100	$32,011,286	$26,428,761	-17.44%
(EF) NURSING FACILITY	$267,990	$389,710	$300,000	$385,000	28.33%
(EA) AIRPORT	$1,326,104	$6,501,177	$20,015,156	$32,510	-99.84%
Total Revenues	**$28,252,844**	**$35,629,987**	**$52,326,442**	**$26,846,271**	**-48.69%**

Revenues by Function



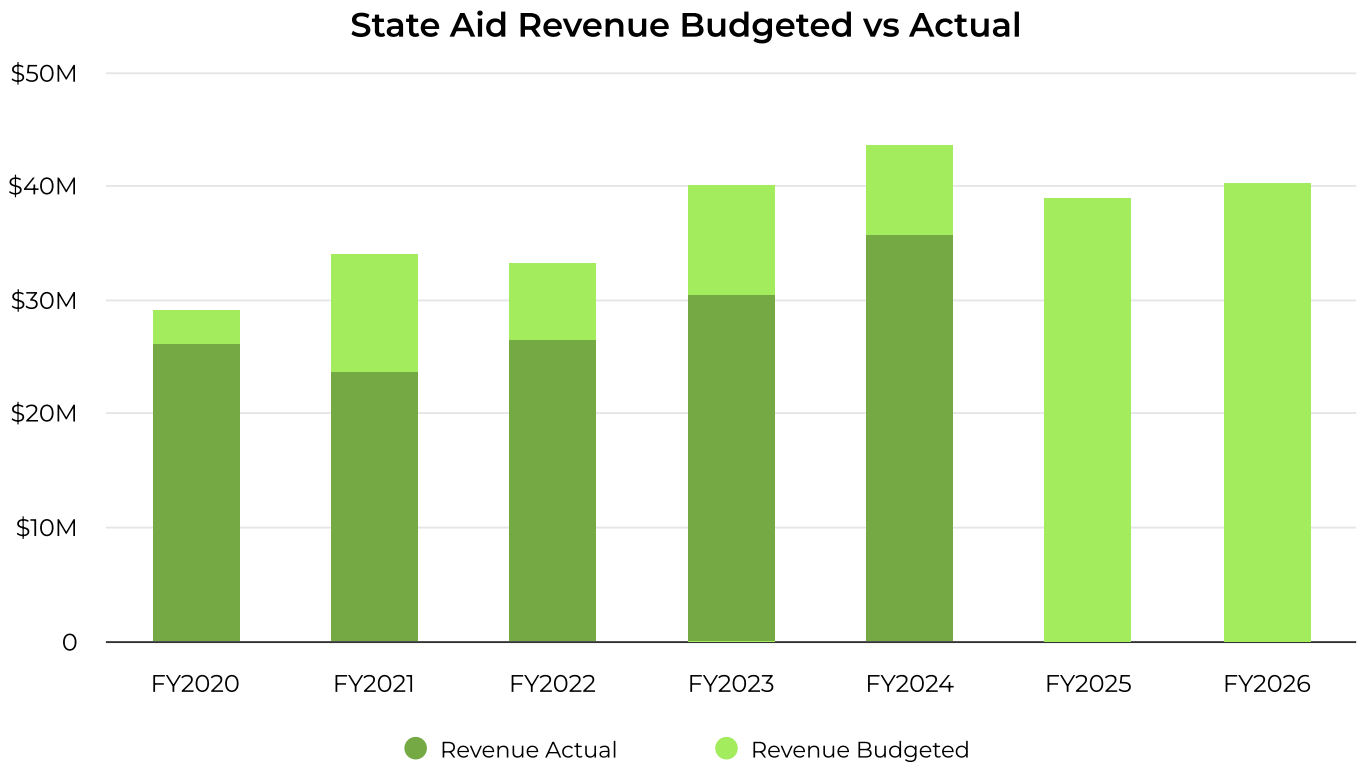


Revenues by Function

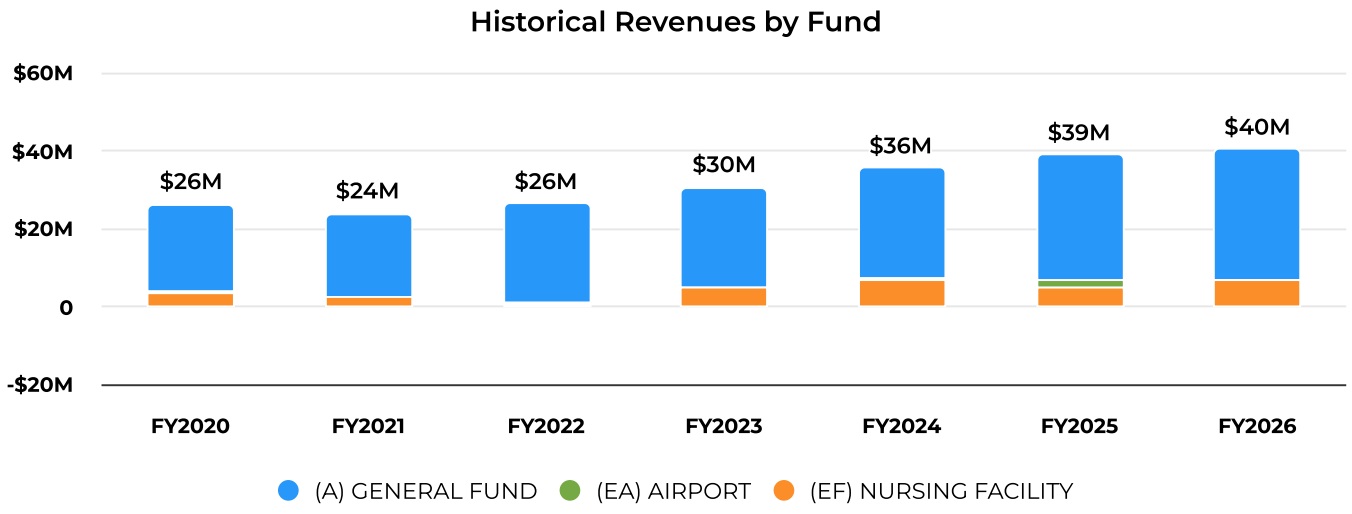
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
NONDEPARTMENTAL					
NON DEPARTMENTAL REVENUE	$2,613,719	$4,455,620	$3,857,500	$543,340	-85.91%
Total NONDEPARTMENTAL	$2,613,719	$4,455,620	$3,857,500	$543,340	-85.91%
GENERAL GOVERNMENT					
PURCHASING	-$10,803	-	-	-	-
INFORMATION TECHNOLOGY	$43,531	$35,000	$35,000	-	-100.00%
Total GENERAL GOVERNMENT	$32,728	$35,000	$35,000	-	-100.00%
PUBLIC SAFETY					
LAW ENFORCEMENT	$72,688	$62,170	$10,300	$106,900	937.86%
EMERGENCY MANAGEMENT	$96,720	$103,300	$145,286	$96,525	-33.56%
Total PUBLIC SAFETY	$169,407	$165,470	$155,586	$203,425	30.75%
HEALTH					
PUBLIC HEALTH	$770,469	$800,883	$1,204,323	$1,206,411	0.17%
MENTAL HEALTH	$47,941	$79,891	$188,400	$149,200	-20.81%
Total HEALTH	$818,410	$880,774	$1,392,723	$1,355,611	-2.66%
TRANSPORTATION					
AIRPORT	$1,326,104	$6,501,177	$20,015,156	$32,510	-99.84%
BUS OPERATIONS	$1,937,061	$1,884,419	$2,425,000	$2,750,000	13.40%
Total TRANSPORTATION	$3,263,165	$8,385,596	$22,440,156	$2,782,510	-87.60%
ECONOMIC ASSISSTANCE					
SOCIAL SERVICES	$20,165,622	$20,960,084	$23,236,695	$21,520,373	-7.39%
Total ECONOMIC ASSISSTANCE	$20,165,622	$20,960,084	$23,236,695	$21,520,373	-7.39%
ECONOMIC ASSISTANCE					
DEPT OF AGING AND LONG TERM CARE	$630,288	$518,661	$483,782	$441,012	-8.84%
Total ECONOMIC ASSISTANCE	$630,288	$518,661	$483,782	$441,012	-8.84%
HOME AND COMMUNITY SERVICE					
PLANNING BOARD	$49,505	-	$175,000	-	-100.00%
PLANNING BOARD/ECTC	$510,000	$228,782	$550,000	-	-100.00%
Total HOME AND COMMUNITY SERVICE	$559,505	$228,782	$725,000	-	-100.00%
Total Revenues	**$28,252,844**	**$35,629,987**	**$52,326,442**	**$26,846,271**	**-48.69%**

State Revenue Sources

Revenue Summary



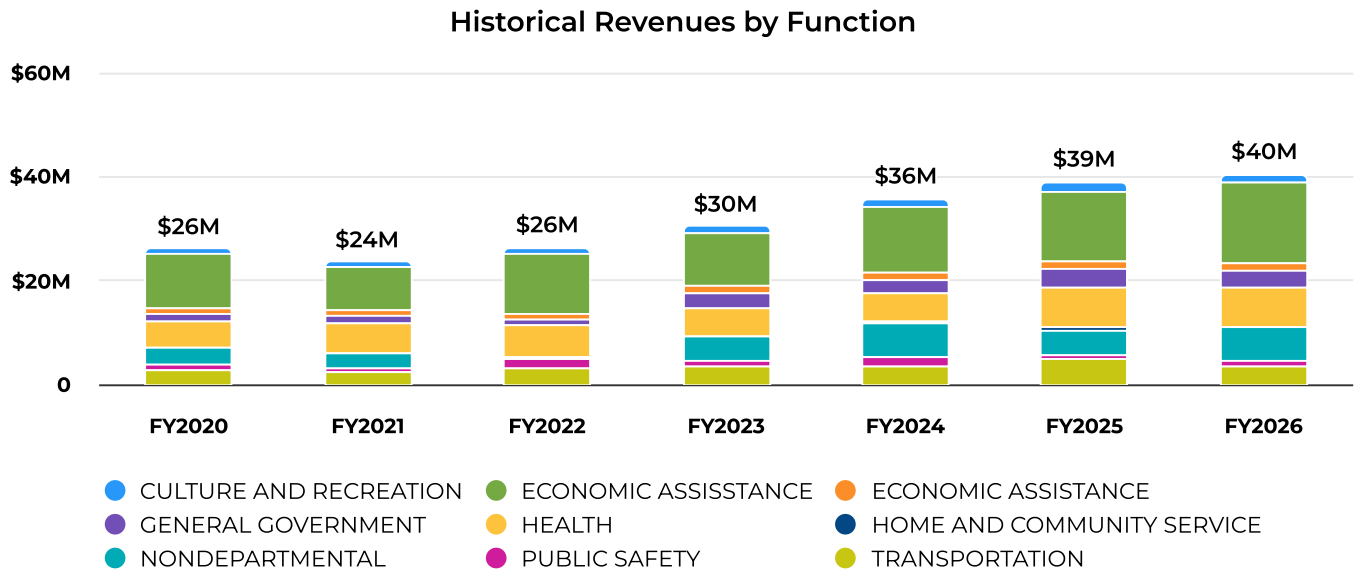
Revenues by Fund



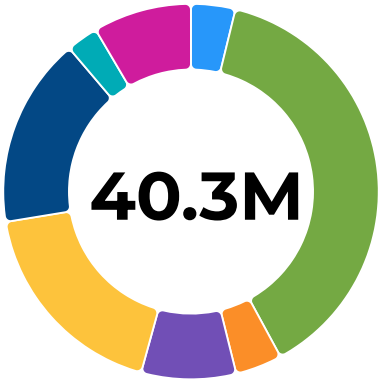
Revenues by Fund

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
(A) GENERAL FUND	$25,369,690	$28,453,079	$32,368,082	$33,724,172	4.19%
(EF) NURSING FACILITY	$4,689,063	$6,714,628	$4,689,063	$6,600,000	40.75%
(EA) AIRPORT	$357,872	$476,270	$1,829,872	-	-100.00%
Total Revenues	**$30,416,625**	**$35,643,978**	**$38,887,017**	**$40,324,172**	**3.70%**

Revenues by Function



FY26 Revenues by Function



CULTURE AND RECREATION	**$1,542,098**	3.82%
ECONOMIC ASSISSTANCE	**$15,431,001**	38.27%
ECONOMIC ASSISTANCE	**$1,621,823**	4.02%
GENERAL GOVERNMENT	**$3,291,901**	8.16%
HEALTH	**$7,315,631**	18.14%
NONDEPARTMENTAL	**$6,600,000**	16.37%
PUBLIC SAFETY	**$1,104,214**	2.74%
TRANSPORTATION	**$3,417,504**	8.48%

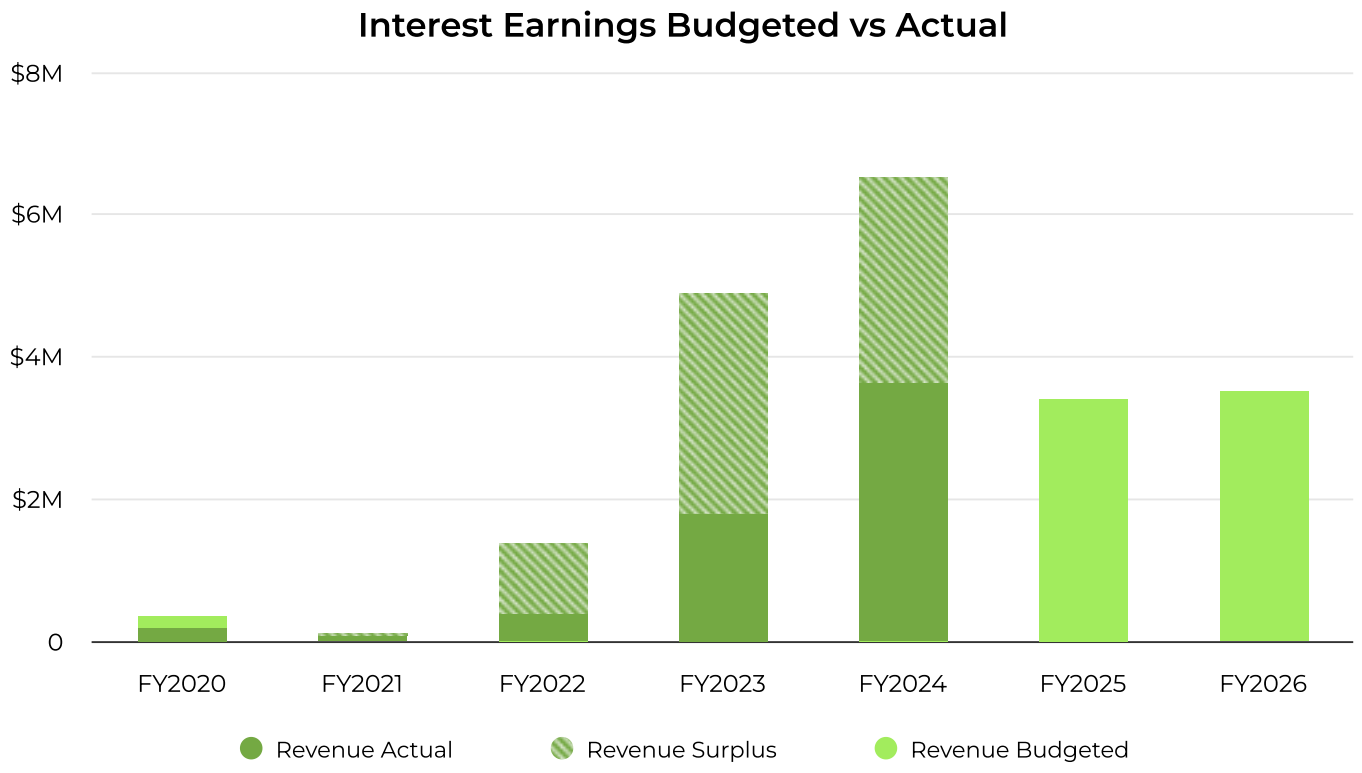
Revenues by Function

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
NONDEPARTMENTAL					
NON DEPARTMENTAL REVENUE	$4,689,063	$6,714,628	$4,689,063	$6,600,000	40.75%
Total NONDEPARTMENTAL	$4,689,063	$6,714,628	$4,689,063	$6,600,000	40.75%
GENERAL GOVERNMENT					
COURTS	$158,725	$413,192	$497,175	$513,939	3.37%
DISTRICT ATTORNEY	$933,243	$802,345	$1,104,075	$934,763	-15.34%
PUBLIC DEFENDER	$1,706,038	$1,001,373	$1,900,178	$1,663,177	-12.47%
REAL PROPERTY TAX SVCS.	$606	-	$500	$500	0.00%
BOARD OF ELECTIONS	$18,614	$75,703	$212,742	$49,926	-76.53%
RECORDS & INFORMATION	-	$13,265	-	-	-
BUILDING DEPARTMENT	$172,901	$128,197	$150,000	$129,596	-13.60%
INFORMATION TECHNOLOGY	-	$167,088	-	-	-
Total GENERAL GOVERNMENT	$2,990,126	$2,601,162	$3,864,670	$3,291,901	-14.82%
PUBLIC SAFETY					
911 EMERGENCY	$629,368	$984,175	$368,463	$446,945	21.30%
LAW ENFORCEMENT	$9,384	$89,244	$11,500	$13,560	17.91%
PROBATION	$485,184	$441,888	$480,358	$471,296	-1.89%
EMERGENCY MANAGEMENT	$73,884	$35,699	-	$172,413	-
Total PUBLIC SAFETY	$1,197,820	$1,551,005	$860,321	$1,104,214	28.35%

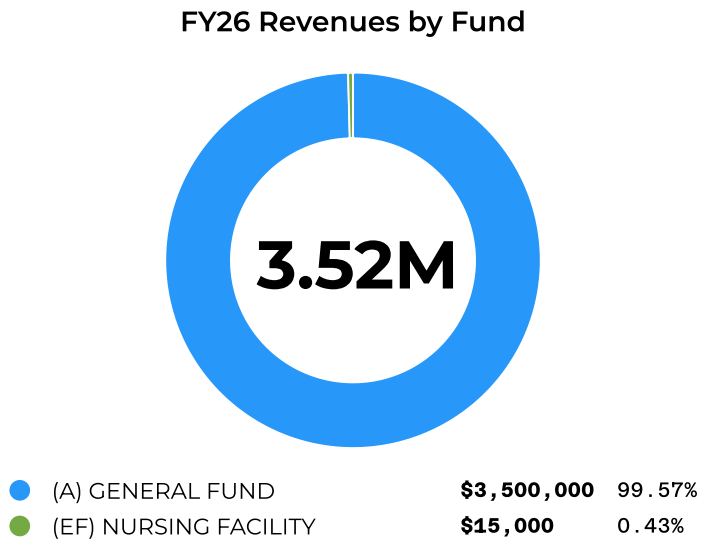
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
HEALTH					
PUBLIC HEALTH	$1,031,262	$1,274,040	$2,717,672	$2,103,750	-22.59%
MENTAL HEALTH	$4,474,335	$4,272,552	$4,975,744	$5,211,881	4.75%
Total HEALTH	$5,505,596	$5,546,592	$7,693,416	$7,315,631	-4.91%
TRANSPORTATION					
AIRPORT	$357,872	$476,270	$1,829,872	-	-100.00%
BUS OPERATIONS	$2,914,610	$3,075,563	$3,067,504	$3,417,504	11.41%
Total TRANSPORTATION	$3,272,482	$3,551,834	$4,897,376	$3,417,504	-30.22%
ECONOMIC ASSISSTANCE					
SOCIAL SERVICES	$10,290,841	$12,581,855	$13,078,341	$15,287,001	16.89%
VETERANS SERVICES	$106,310	$184,642	$144,000	$144,000	0.00%
Total ECONOMIC ASSISSTANCE	$10,397,151	$12,766,497	$13,222,341	$15,431,001	16.70%
ECONOMIC ASSISTANCE					
DEPT OF AGING AND LONG TERM CARE	$1,184,645	$1,386,693	$1,342,402	$1,621,823	20.82%
Total ECONOMIC ASSISTANCE	$1,184,645	$1,386,693	$1,342,402	$1,621,823	20.82%
CULTURE AND RECREATION					
YOUTH BUREAU	$1,158,447	$1,368,256	$1,917,429	$1,542,098	-19.57%
Total CULTURE AND RECREATION	$1,158,447	$1,368,256	$1,917,429	$1,542,098	-19.57%
HOME AND COMMUNITY SERVICE					
PLANNING BOARD	$21,294	$157,310	$200,000	-	-100.00%
PLANNING BOARD/ECTC	-	-	$200,000	-	-100.00%
Total HOME AND COMMUNITY SERVICE	$21,294	$157,310	$400,000	-	-100.00%
Total Revenues	**$30,416,625**	**$35,643,978**	**$38,887,017**	**$40,324,172**	**3.70%**

Interest Earnings

Revenue Summary



Revenues by Fund



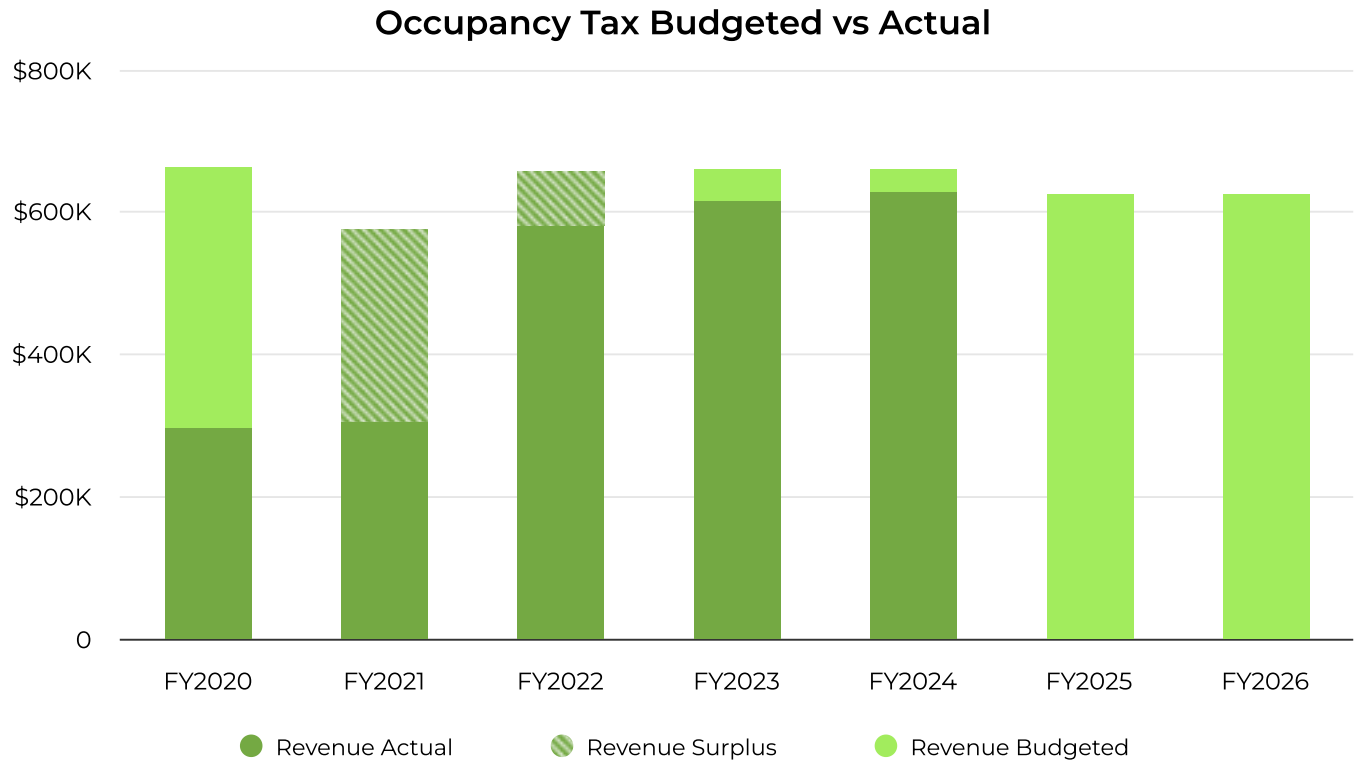
Revenues by Fund

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
(A) GENERAL FUND	$2,866,810	$4,440,766	$3,400,000	$3,500,000	2.94%
(G) SEWER DISTRICT #1	$112,162	$176,334	-	-	-
(G) ELMIRA SEWER DISTRICT	$89,716	$181,771	-	-	-
(H) CAPITAL PROJECTS FUND	$1,558,945	$1,642,017	-	-	-
(EF) NURSING FACILITY	$242,656	$81,371	$12,000	$15,000	25.00%
(EA) AIRPORT	$11,687	$9,816	-	-	-
Total Revenues	**$4,881,976**	**$6,532,075**	**$3,412,000**	**$3,515,000**	**3.02%**

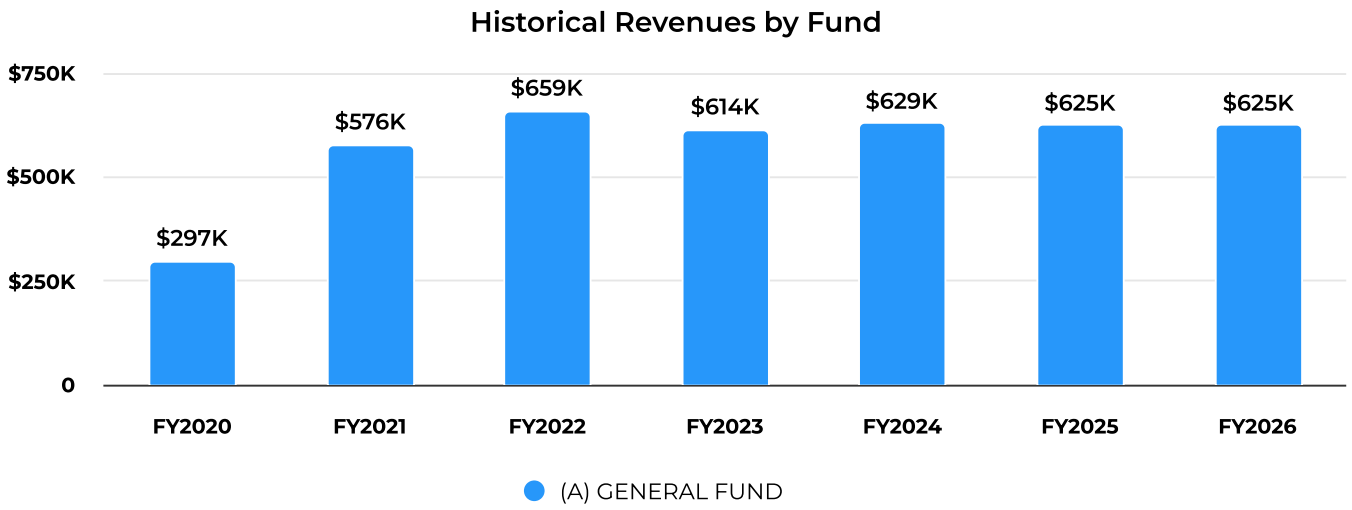
Hotel/Motel Occupancy Tax

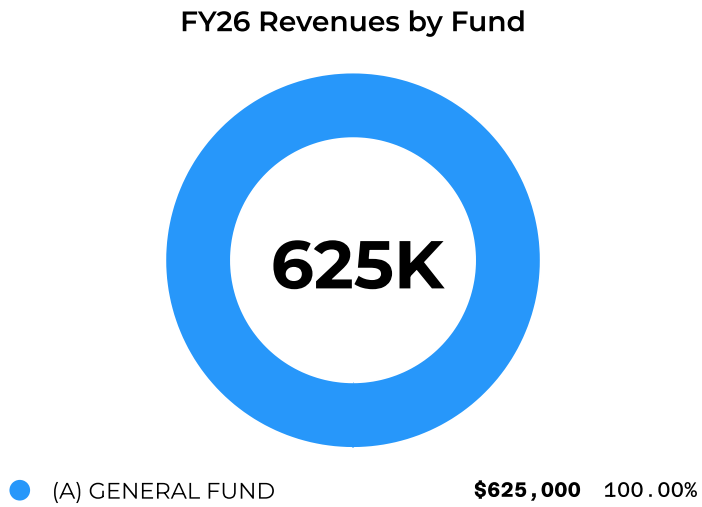
Occupancy tax funds are restricted per New York State Law to be used by local governments exclusively for tourist and convention development. The County collects a 4% surcharge on taxable room rentals for any guest staying at a hotel, motel, Airbnb, or other short-term rental that accommodates guest lodging services. The proprietor of these establishments must register with the County Treasurer's Office to report, collect and remit the occupancy tax.

Revenue Summary



Revenues by Fund





Revenues by Fund

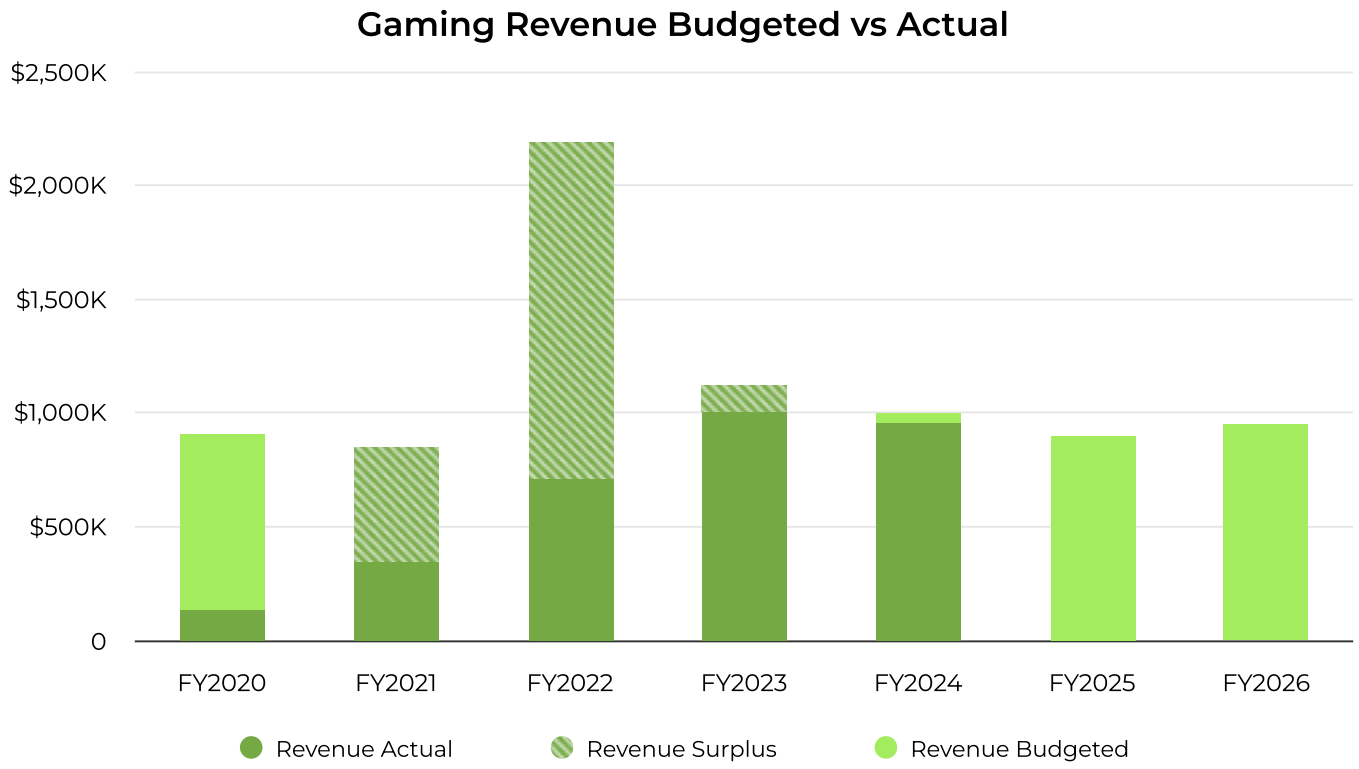
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
(A) GENERAL FUND					
TAX/HOTEL & ROOM OCCUPNCY	$614,384	$629,200	$625,000	$625,000	0.00%
Total (A) GENERAL FUND	$614,384	$629,200	$625,000	$625,000	0.00%
Total Revenues	**$614,384**	**$629,200**	**$625,000**	**$625,000**	**0.00%**

Gaming Revenue

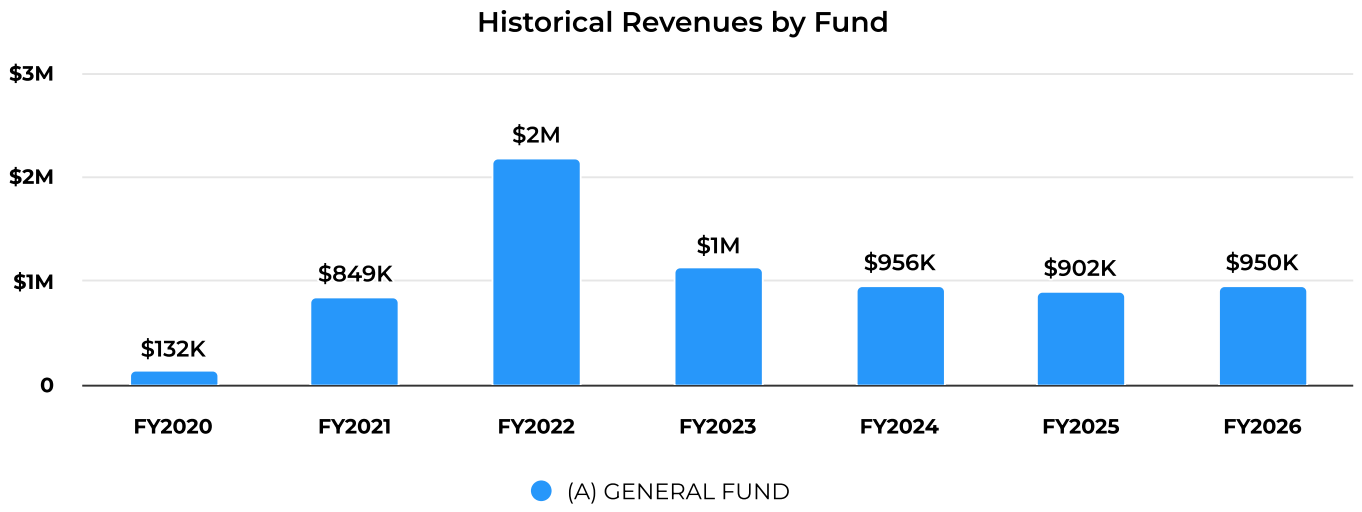
Gaming revenue is recorded in the revenue category "miscellaneous local revenue," and is calculated based on a formula prescribed by NYS as a percentage of gross gaming revenue (GGR) generated by upstate casinos. Chemung County is geographically located near two casinos, Tioga Downs and Del Lago Resort, and as such the County receives quarterly revenue payments as a "non-host county". Gaming revenues collected by NYS are proportionately distributed to nearby counties based on their share of the population within the gaming area.

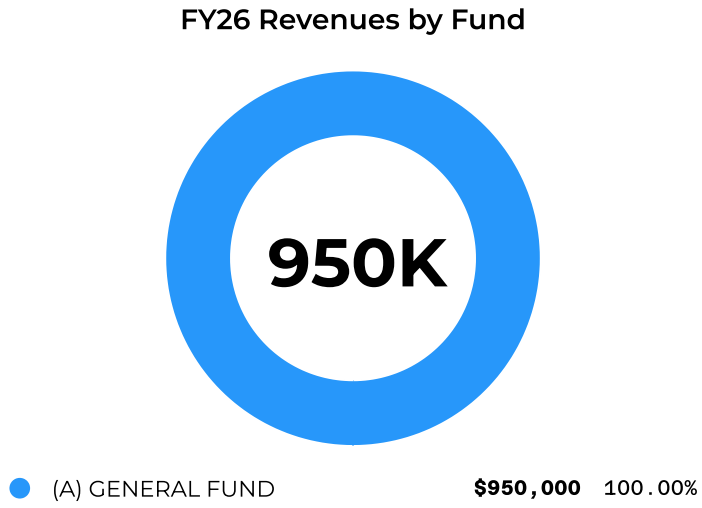
In 2022, the County benefited from a retroactive payment of approximately $1.14 million from New York State as part of the gaming revenue-sharing settlement agreement with the Seneca Nation.

Revenue Summary



Revenues by Fund





Revenues by Fund

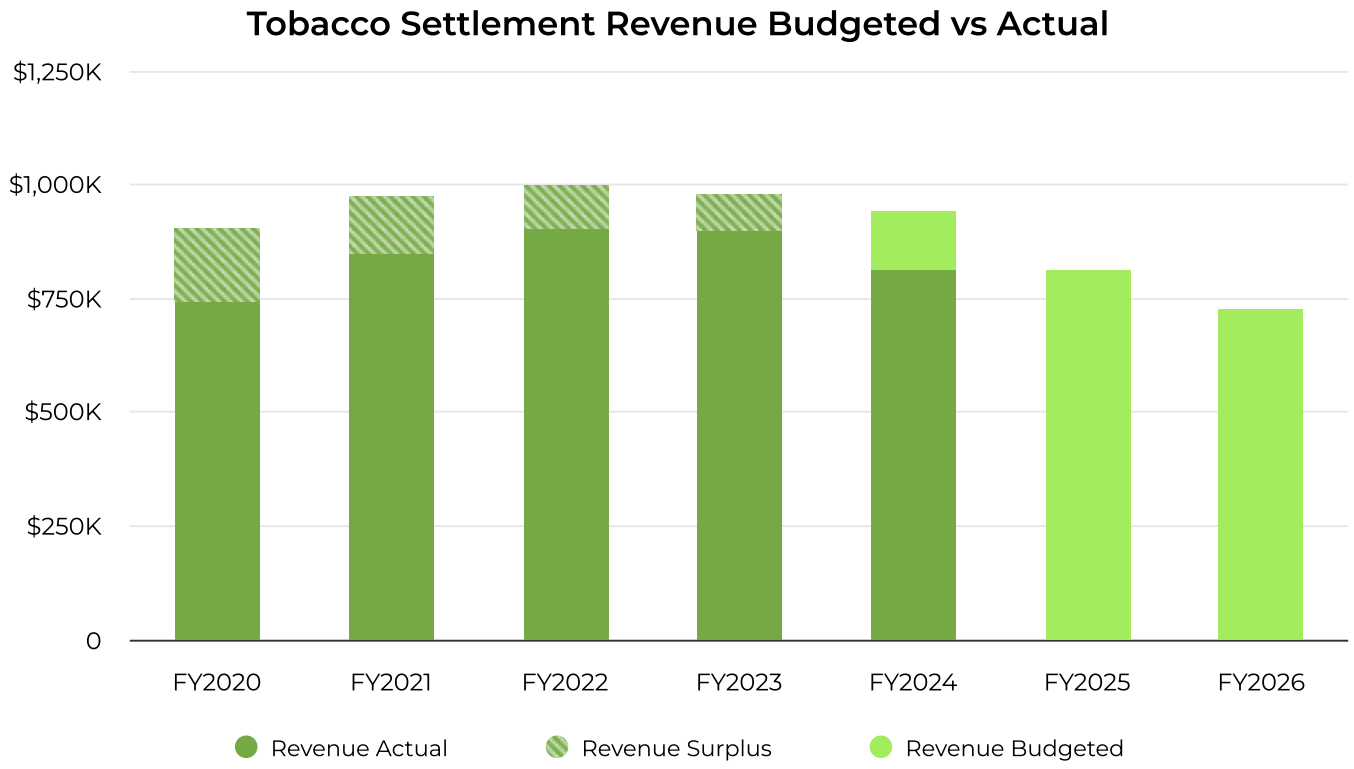
Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
(A) GENERAL FUND					
OTB DISTRIBUTED EARNINGS	$1,633	$2,013	$1,500	-	-100.00%
GAMING DISTRIBUTED EARNINGS	$1,122,683	$953,551	$900,000	$950,000	5.56%
Total (A) GENERAL FUND	$1,124,316	$955,563	$901,500	$950,000	5.38%
Total Revenues	**$1,124,316**	**$955,563**	**$901,500**	**$950,000**	**5.38%**

Tobacco Settlement Revenue

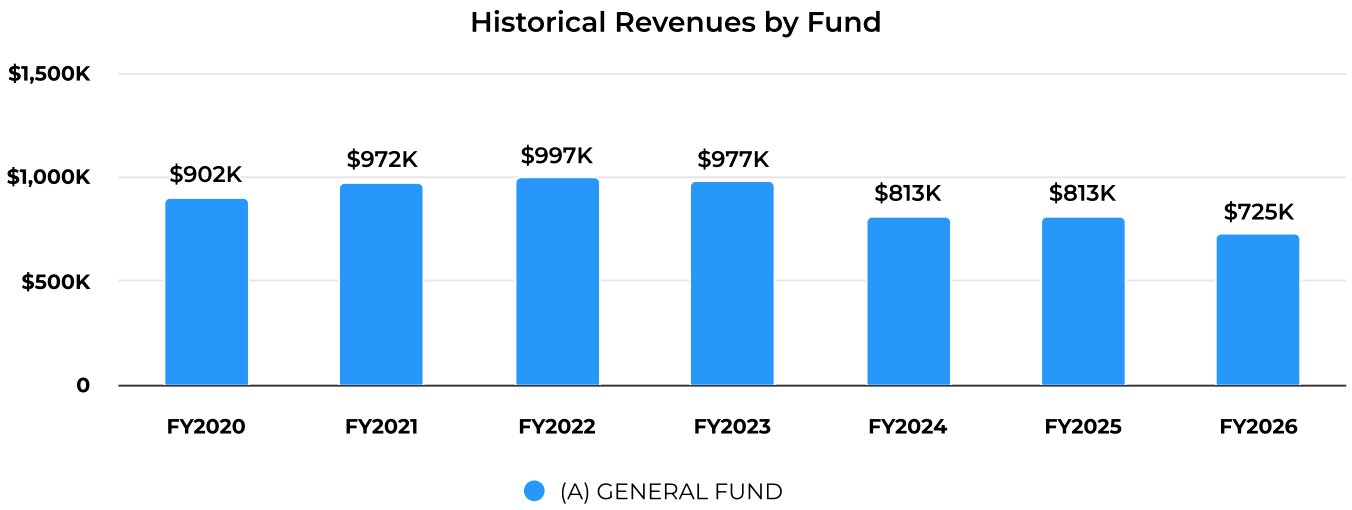
Officially recognized as the (Chemung) Tobacco Asset Securitization Corporation (TASC), the Corporation was formed as the result of a 1997 lawsuit filed by the State of New York against the tobacco industry seeking to recover costs the State and local governments incurred while treating smoking related illnesses.

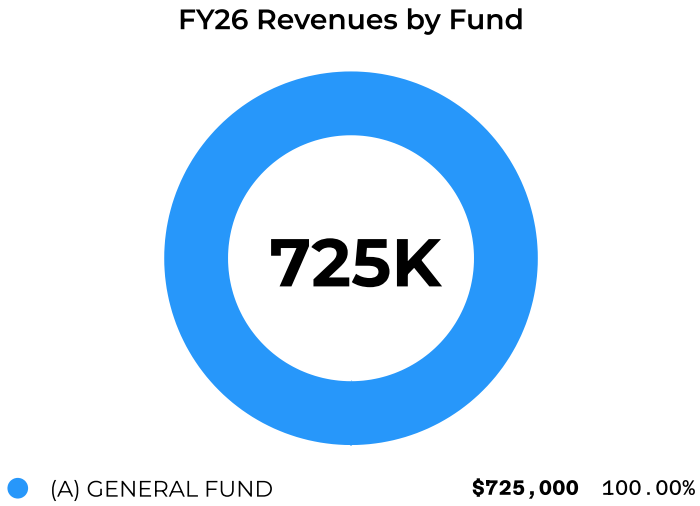
TASC was created to raise funds by issuing bonds and to use those funds to acquire the rights to future proceeds from a settlement agreement with various tobacco companies payable to the County and remain in existence during the term of the bonds to collect the settlement proceeds and service the debt.

Revenue Summary



Revenues by Fund





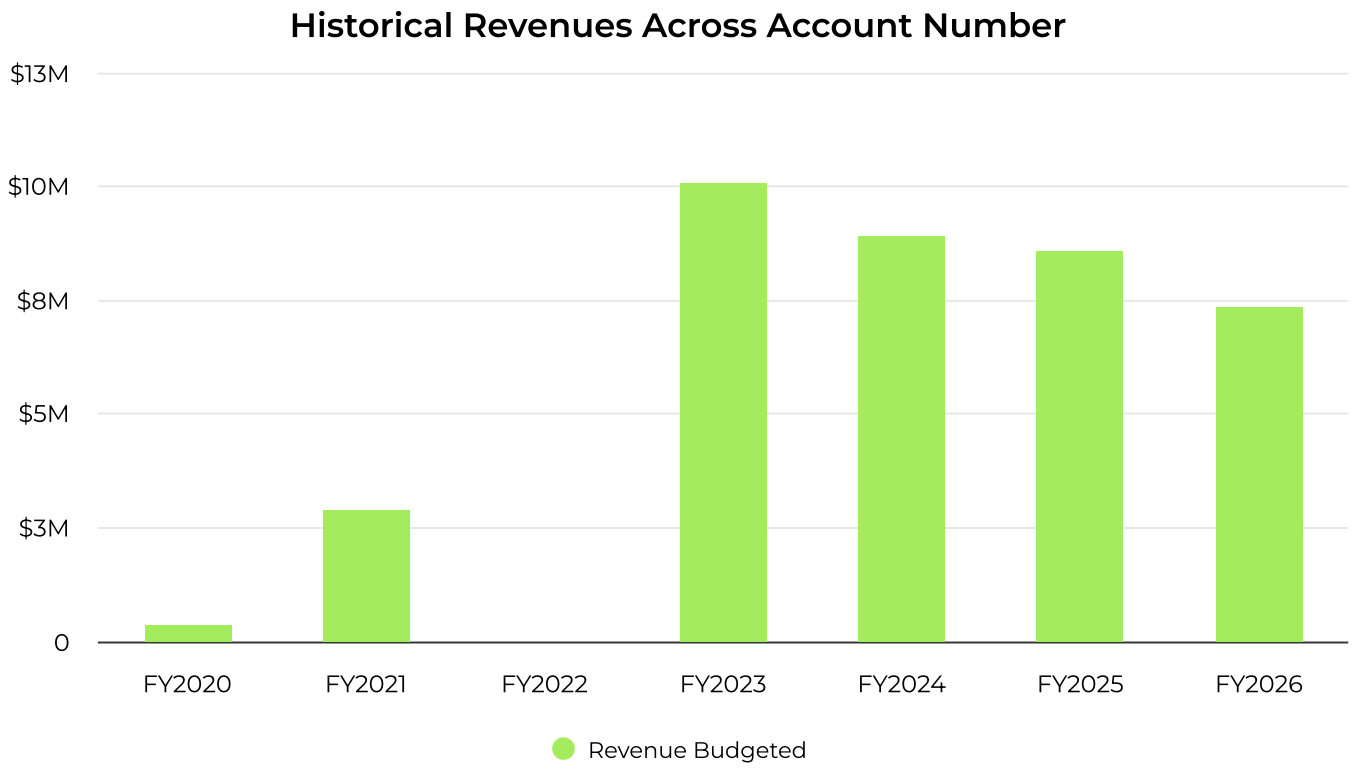
Revenues by Fund

Category	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROPOSED BUDGET	FY 2025 ADOPTED vs. FY 2026 Budgeted (% Change)
(A) GENERAL FUND					
COMPENSATION FOR LOSS	$977,060	$812,788	$812,787	$725,000	-10.80%
Total (A) GENERAL FUND	$977,060	$812,788	$812,787	$725,000	-10.80%
Total Revenues	**$977,060**	**$812,788**	**$812,787**	**$725,000**	**-10.80%**

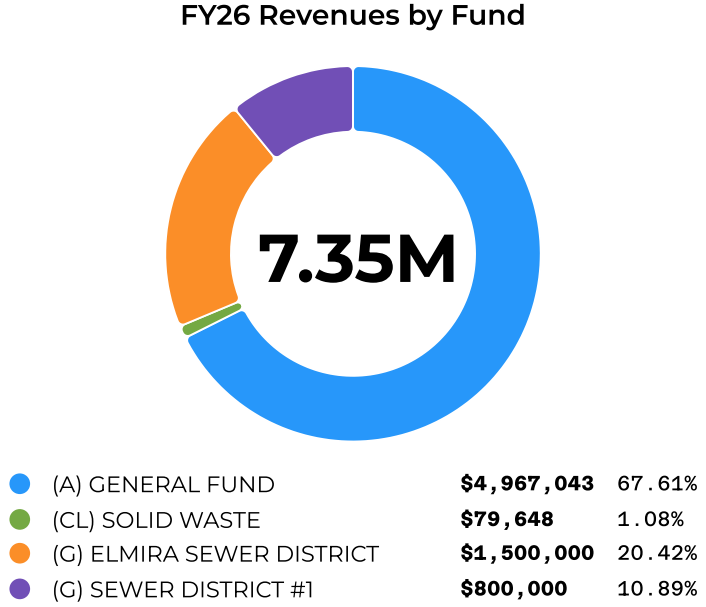
Appropriated Fund Balance

An appropriation of fund balance is used to balance the budget, and the use of fund balance is realized (reduced) in the annual financial statements when actual expenditures exceed actual revenues.

Revenue Summary



Revenues by Fund



Debt Service Overview Section

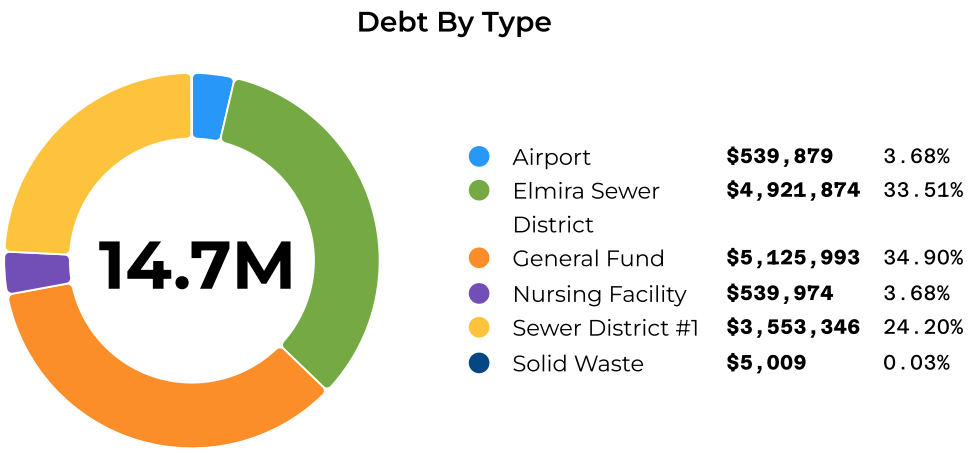
Debt Service Summary

CHEMUNG COUNTY
Schedule of Indebtedness

BOND	INTEREST RATE	TERM	MATURITY	BLANCE	GENERAL	SEWER	SOLID WASTE	NURSING FACILITY	AIRPORT
2008 EFC	0.000	30 YR	2038	**386,763**		386,763			
2015 GO	2.000-2.500	12 YR	2027	**1,030,000**	810,907			98,643	120,450
2016 GO	2.250-3.000	12 YR	2028	**1,785,000**	1,568,569			216,431	
2017 REF	2.000-5.000	11 YR	2027	**1,445,000**	924,063	256,299		120,730	143,908
2017 GO	2.125-3.000	12 YR	2029	**2,310,000**	1,882,590	341,940		85,470	
2018 GO	2.000-3.000	12 YR	2030	**2,765,000**	1,857,490	907,510			
2019 GO	2.000-3.000	12 YR	2031	**3,200,000**	1,917,730	1,003,670			278,600
2020 REF	2.000-4.000 (Prem)	8 YR	2028	**1,730,000**	1,206,927	166,330		356,743	
2020 GO	1.000-2.000	12 YR	2032	**3,040,000**	1,067,500	1,554,850	32,950		384,700
2021 EFC	0.000	30 YR	2050	**2,483,750**		2,483,750			
2021 REF	2.000-4.000 (Prem)	7 YR	2028	**1,135,000**	1,135,000				
2023 GO	4.250	10 YR	2033	**4,595,000**	1,822,747	523,860		797,403	1,450,990
2024 EFC	0.000	30 YR	2053	**20,551,720**		20,551,720			
2024 GO	4.000	12 YR	2036	**6,345,000**	5,147,130	957,440			240,430
2025 EFC	2.713-4.591	30 YR	2054	**101,473,517**		101,473,517			
2025 EST (GO)	4.250	12 YR	2037	**4,330,883**	2,852,783	957,000		337,100	184,000
2026 EST (EFC)	2.700-4.600	30 YR	2055	**43,355,608**		43,355,608			
				201,962,241	**22,193,436**	**174,920,257**	**32,950**	**2,012,520**	**2,803,078**

EFC - Clean Water State Revolving Fund Bond
REF - General Obligation Refunding Bond
GO - General Obligation Bond
EST - Estimate (Issuance not Finalized)

Debt By Type



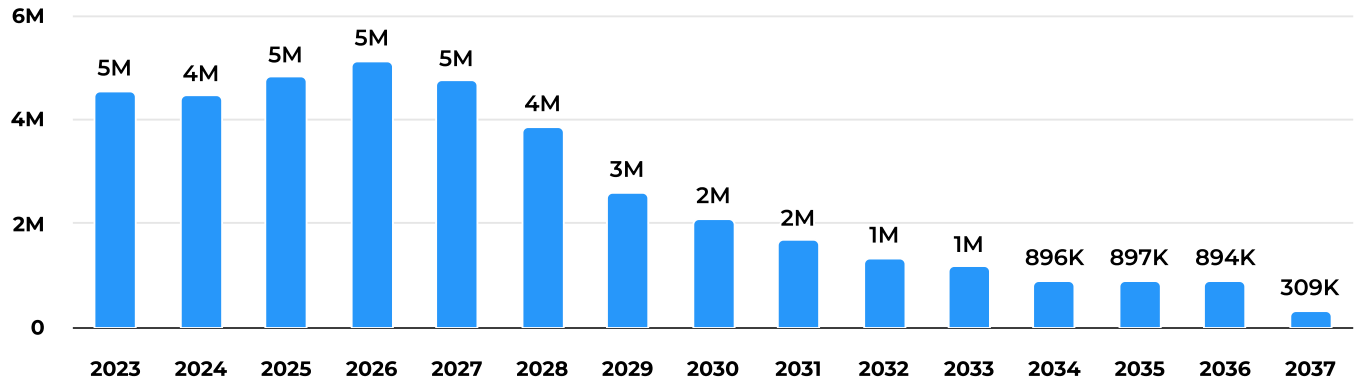
Total Debt

$14,686,075

$1,491,993 (11.31% vs. FY25)

Fund Name	FY2023	FY2024	FY2025	FY2026	% Change
General Fund	$4,543,218	$4,452,420	$4,807,924	$5,125,993	6.62%
Sewer District #1	$400,184	$709,503	$3,061,784	$3,553,346	16.05%
Elmira Sewer District	$841,319	$1,340,066	$4,298,535	$4,921,874	14.50%
Solid Waste	$4,928	$4,935	$4,953	$5,009	1.13%
Nursing Facility	$462,362	$532,851	$502,935	$539,974	7.36%
Airport	$370,498	$526,179	$517,951	$539,879	4.23%
Total Debt	**$6,622,509**	**$7,565,954**	**$13,194,082**	**$14,686,075**	**11.31%**

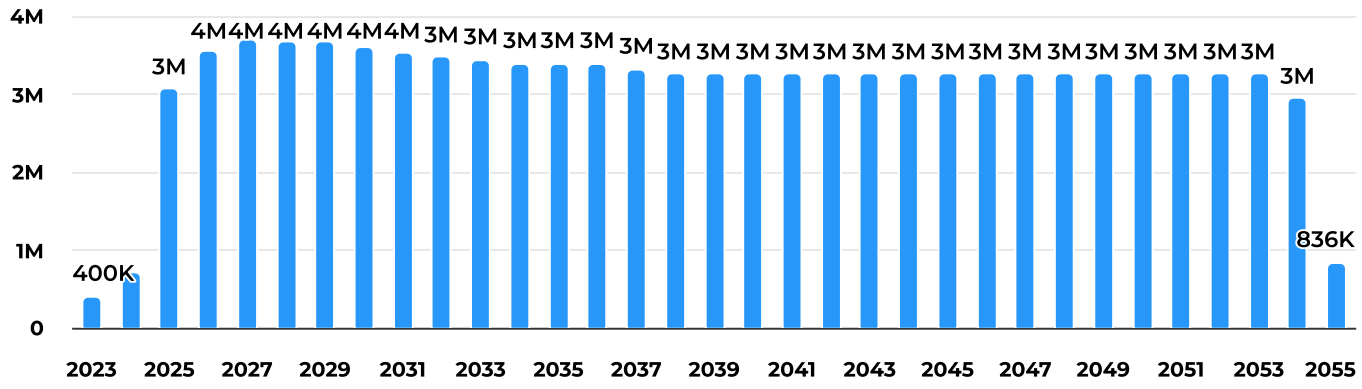
General Fund



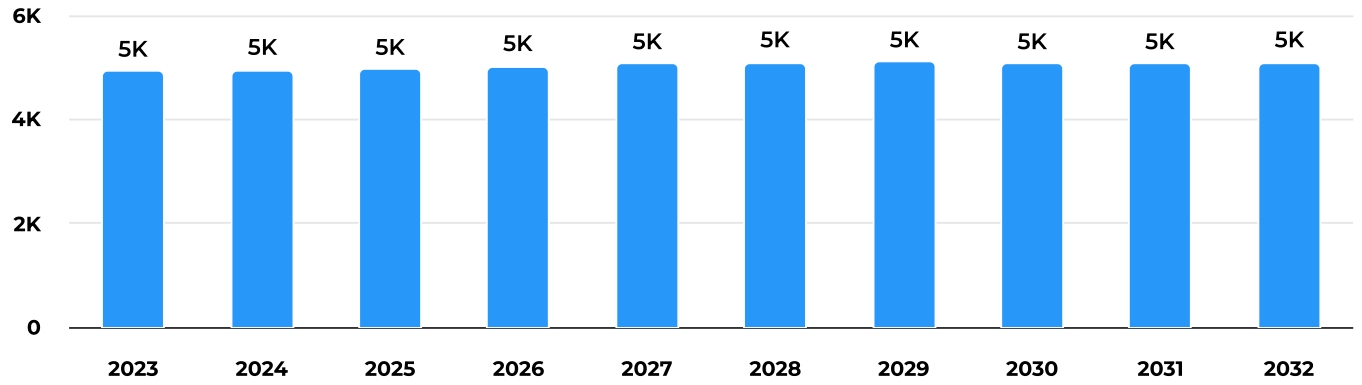
Fund Name	FY2023	FY2024	FY2025	FY2026	% Change
2015 General Obligation (GO) Bond	$416,626	$417,006	$417,259	$420,787	0.85%
2016 General Obligation Bond	$543,191	$545,887	$548,294	$554,188	1.07%
2017 General Obligation Bond	$495,370	$501,381	$498,824	$500,144	0.26%
2017 GO Refunding Bond	$1,297,027	$918,700	$681,419	$681,580	0.02%
2018 General Obligation Bond	$400,788	$401,379	$401,681	$401,705	0.01%

Fund Name	FY2023	FY2024	FY2025	FY2026	% Change
2019 General Obligation Bond	$334,125	$334,511	$334,828	$337,995	0.95%
2020 GO Refunding Bond	$490,955	$496,422	$497,702	$494,334	-0.68%
2020 General Obligation Bond	$159,536	$159,927	$160,290	$162,405	1.32%
2021 GO Refunding Bond	$405,600	$407,800	$409,400	$405,400	-0.98%
2024 General Obligation Bond	-	-	$587,297	$587,155	-0.02%
2023 General Obligation Bond	-	$269,407	$270,930	$271,249	0.12%
2025 General Obligation Bond (est.)	-	-	-	$309,051	-
Total Debt	**$4,543,218**	**$4,452,420**	**$4,807,924**	**$5,125,993**	**6.62%**

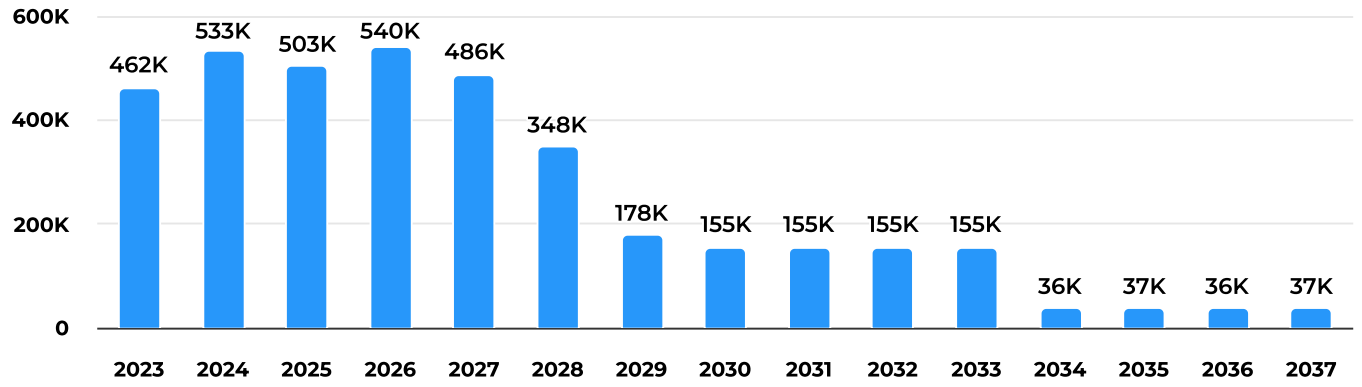
Sewer District #1


4M
3M
2M
1M
0
400K
3M
4M 4M 4M 4M 4M 4M 3M 3M 3

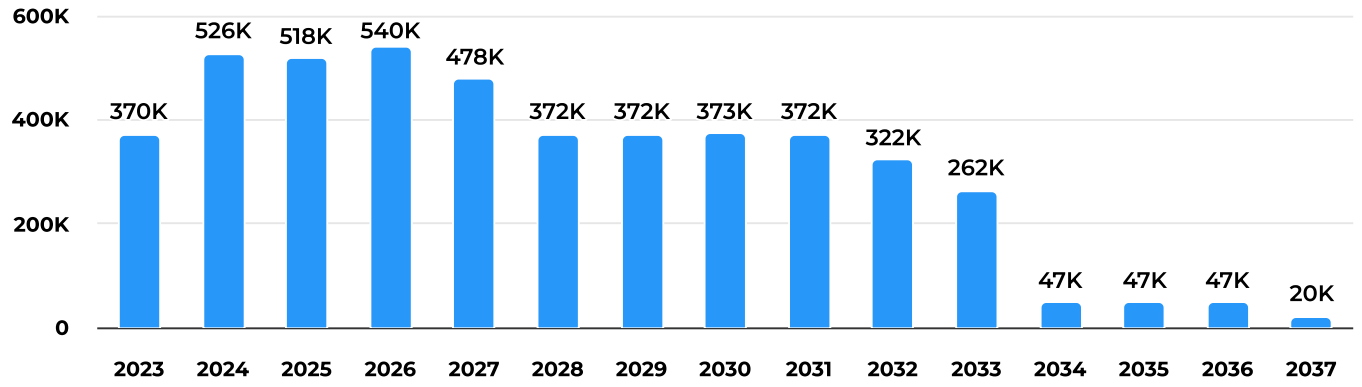
Solid Waste



Nursing Facility



Airport



Capital Improvement Plan Section

Capital Budgeting Process

Chemung County's capital budgeting process is designed to ensure that resources are allocated efficiently and in alignment with the County's strategic priorities. Each year, departments submit capital project requests to the Budget Office and the Executive's Office for review. These requests are evaluated based on factors such as asset condition, service impact, regulatory requirements, and alignment with County goals.

The Executive's Office reviews and consolidates all submissions, working with departments to refine cost estimates and identify potential funding sources. Projects are then recommended based on need, urgency, and available funding. The recommended capital plan is presented to the Legislature for consideration as part of the annual budget process. Approval by the Legislature authorizes the projects and associated funding, ensuring accountability and transparency in the County's long-term investment planning.

Capital Improvement Plan

By systematically planning for major, long-term investments, an annual capital improvement plan allows County leadership to manage their resources and assets effectively while ensuring fiscal responsibility as stewards of taxpayer funds. A capital improvement plan provides a long-term "roadmap" for our capital assets and infrastructure needs. Additionally, it helps the Executive's Office to move from a reactive approach — constantly repairing things as they break — to a more proactive approach.

A capital improvement plan is a powerful tool for maintaining long-term fiscal health, which is crucial for large, expensive capital projects that can significantly impact the County's finances.

One Year Plan

The 2026 Capital Plan totals $21,767,480 and involves multiple departments across the County, leveraging a variety of funding sources to support these capital project proposals. The County Executive and his staff must be fiscally prudent when recommending projects, particularly as funding becomes limited. To ensure the health and safety of County residents and to maintain essential infrastructure, each annual capital project has been evaluated and prioritized by the Department Head who submitted the request.

FY26 Total Capital Requested

$21,767,480

FY26 Total Funding Requested

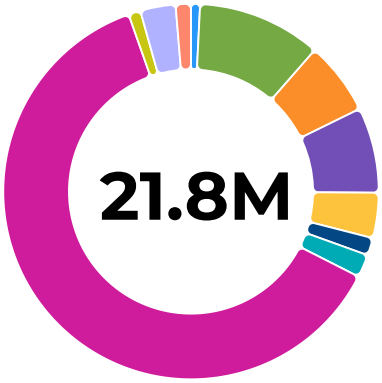
$21,767,480

FY26 Total Funding Requested by Source



Federal	**$5,658,850**	26.00%
Local (Bond Current Year)	**$9,625,250**	44.22%
Local (Bond Future Year)	**$128,450**	0.59%
Local (Other Funding)	**$1,329,057**	6.11%
State	**$5,025,873**	23.09%

FY26 Total Funding Requested by Department

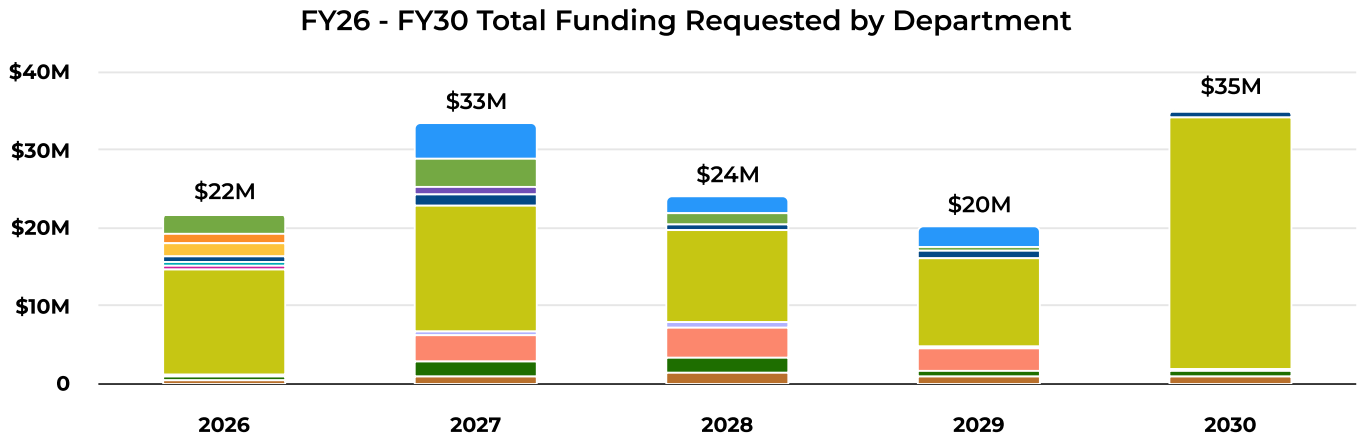


AIRPORT	**$170,000**	0.78%
BUILDING DEPARTMENT	**$2,320,438**	10.66%
BUS OPERATIONS	**$1,370,000**	6.29%
COUNTY CLERK	**$1,600,892**	7.35%
ELMIRA SEWER DISTRICT	**$850,000**	3.90%
EMERGENCY MANAGEMENT	**$328,600**	1.51%
FLOOD/EROSION CNTRL (STORMWATER)	**$429,057**	1.97%
HIGHWAY	**$13,524,993**	62.13%
NURSING FACILITY	**$227,500**	1.05%
ROAD MACHINERY	**$661,000**	3.04%
SEWER DISTRICT #1	**$285,000**	1.31%

Capital Improvement Multi-Year Plan

A multi-year capital improvement plan provides County leadership with a long-term view of capital needs and the financial impact of budgeting decisions over time. By prioritizing projects based on assessed needs, the County can plan for necessary investments in a strategic and sustainable manner. This approach helps to mitigate the risk of sudden tax increases or significant budget adjustments, while ensuring that critical infrastructure and service needs are addressed in a timely and fiscally responsible way.

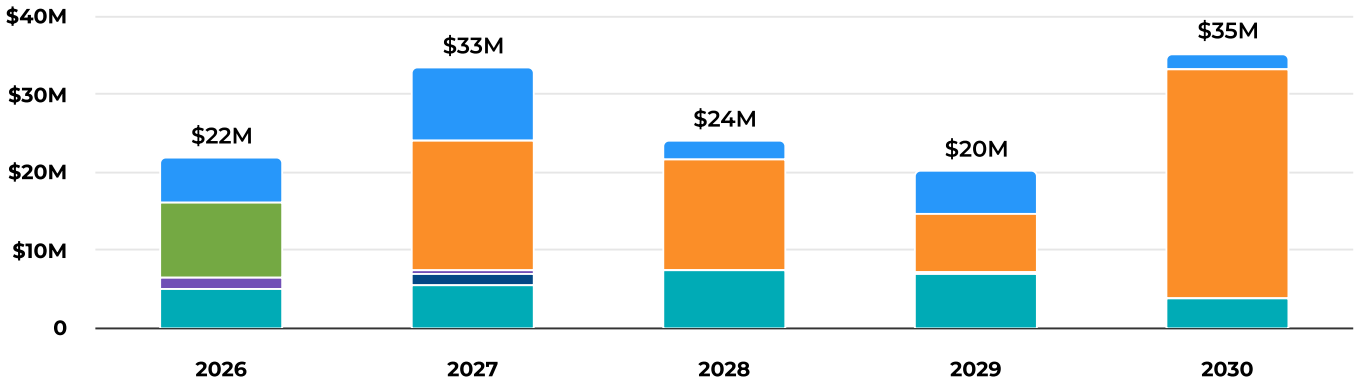
Note: Future year capital expenditures, and their funding sources are evaluated on an annual basis.



Funding by Department Totals (all years)

AIRPORT	**$9,601,000**	7.16%
BUILDING DEPARTMENT	**$7,999,403**	5.97%
BUS OPERATIONS	**$1,370,000**	1.02%
COMPOSTING	**$908,500**	0.68%
COUNTY CLERK	**$1,600,892**	1.19%
ELMIRA SEWER DISTRICT	**$4,561,000**	3.40%
EMERGENCY MANAGEMENT	**$328,600**	0.25%
FLOOD/EROSION CNTRL (STORMWATER)	**$429,057**	0.32%
HIGHWAY	**$85,189,993**	63.53%
NURSING FACILITY	**$1,618,500**	1.21%
PLANNING BOARD/ECTC	**$10,394,428**	7.75%
ROAD MACHINERY	**$6,133,500**	4.57%
SEWER DISTRICT #1	**$3,957,000**	2.95%

FY26 - FY30 Total Funding Requested by Source



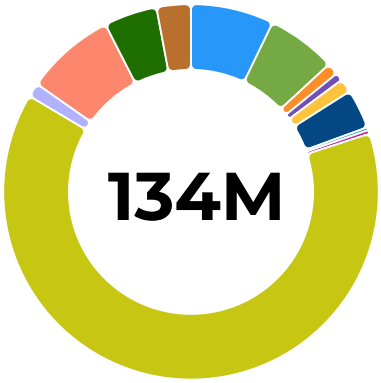
Funding by Source Totals (all years)

Federal	**$24,633,100**	18.37%
Local (Bond Current Year)	**$9,625,250**	7.18%
Local (Bond Future Year)	**$67,945,343**	50.67%
Local (Other Funding)	**$1,830,307**	1.36%
PFC's	**$342,000**	0.26%
Private Donation	**$1,550,000**	1.16%
State	**$28,165,873**	21.00%

Capital Improvement Plan - Departments

A key component of the annual budgeting process involves assessing the County's capital needs. Given the nature of their operations, only certain departments regularly submit capital project requests. Department heads maintain comprehensive records for the capital assets under their stewardship, including data on mileage, usage hours, maintenance costs, and emerging technologies. This information is used to evaluate asset condition and to develop and prioritize annual capital project requests in alignment with departmental and County objectives.

FY26 - FY30 Capital Costs by Department



AIRPORT	**$9,601,000**	7.16%
BUILDING DEPARTMENT	**$7,999,403**	5.97%
BUS OPERATIONS	**$1,370,000**	1.02%
COMPOSTING	**$908,500**	0.68%
COUNTY CLERK	**$1,600,892**	1.19%
ELMIRA SEWER DISTRICT	**$4,561,000**	3.40%
EMERGENCY MANAGEMENT	**$328,600**	0.25%
FLOOD/EROSION CNTRL (STORMWATER)	**$429,057**	0.32%
HIGHWAY	**$85,189,993**	63.53%
NURSING FACILITY	**$1,618,500**	1.21%
PLANNING BOARD/ECTC	**$10,394,428**	7.75%
ROAD MACHINERY	**$6,133,500**	4.57%
SEWER DISTRICT #1	**$3,957,000**	2.95%

AIRPORT

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Capital Needs Assessment - Airport	$0	$4,440,000	$2,091,000	$2,650,000	$250,000	**$9,431,000**
De-Icer Trailer 1,100 Gallon	$70,000	$0	$0	$0	$0	**$70,000**
Pave Airport Main Drive	$100,000	$0	$0	$0	$0	**$100,000**
Total AIRPORT	**$170,000**	**$4,440,000**	**$2,091,000**	**$2,650,000**	**$250,000**	**$9,601,000**

BUILDING DEPARTMENT

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
150 Lake St HVAC Phase 2	$1,730,300	$0	$0	$0	$0	**$1,730,300**
150 Lake Street - Exterior Building Repair	$515,138	$0	$0	$0	$0	**$515,138**
Capital Needs Assessment - B&G	$0	$3,778,965	$1,400,000	$500,000	$0	**$5,678,965**
Youth Bureau Roof Replacement	$75,000	$0	$0	$0	$0	**$75,000**
Total BUILDING DEPARTMENT	**$2,320,438**	**$3,778,965**	**$1,400,000**	**$500,000**	**$0**	**$7,999,403**

BUS OPERATIONS

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Low Floor Transit Bus 2026 - 1	$685,000	$0	$0	$0	$0	**$685,000**
Low Floor Transit Bus 2026 - 2	$685,000	$0	$0	$0	$0	**$685,000**
Total BUS OPERATIONS	**$1,370,000**	**$0**	**$0**	**$0**	**$0**	**$1,370,000**

COMPOSTING

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Capital Needs Assessment - Composting	$0	$908,500	$0	$0	$0	**$908,500**
Total COMPOSTING	**$0**	**$908,500**	**$0**	**$0**	**$0**	**$908,500**

COUNTY CLERK

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
IQS Proposal to Re-Index Land Records	$1,600,892	$0	$0	$0	$0	**$1,600,892**
Total COUNTY CLERK	**$1,600,892**	**$0**	**$0**	**$0**	**$0**	**$1,600,892**

ELMIRA SEWER DISTRICT

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2026 ESD - Self-Leveling Manholes	$20,000	$0	$0	$0	$0	**$20,000**
2026 ESD - Sewer Collection System Linings (Mains & Manholes)	$160,000	$0	$0	$0	$0	**$160,000**
2026 Regional WWTP Sludge Truck Replacement	$350,000	$0	$0	$0	$0	**$350,000**
Capital Needs Assessment - ESD	$0	$1,395,000	$772,000	$772,000	$772,000	**$3,711,000**
Equipment Trailer (ESD)	$10,000	$0	$0	$0	$0	**$10,000**
ESD - Forklift for Pole Barn	$15,000	$0	$0	$0	$0	**$15,000**
ESD Hauler Access Station	$50,000	$0	$0	$0	$0	**$50,000**
Luce Street CSO Headwall and Flap Gate Replacement	$245,000	$0	$0	$0	$0	**$245,000**
Total ELMIRA SEWER DISTRICT	**$850,000**	**$1,395,000**	**$772,000**	**$772,000**	**$772,000**	**$4,561,000**

EMERGENCY MANAGEMENT

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Fire Training Facility	$328,600	$0	$0	$0	$0	**$328,600**
Total EMERGENCY MANAGEMENT	**$328,600**	**$0**	**$0**	**$0**	**$0**	**$328,600**

FLOOD/EROSION CNTRL (STORMWATER)

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Catch Basin Mapping Grant	$429,057	$0	$0	$0	$0	**$429,057**
Total FLOOD/EROSION CNTRL (STORMWATER)	**$429,057**	**$0**	**$0**	**$0**	**$0**	**$429,057**

HIGHWAY

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bridge & Culvert Maintenance (Local)	$170,000	$0	$0	$0	$0	**$170,000**
Bridge and Culvert Construction Program (Local)	$2,410,000	$0	$0	$0	$0	**$2,410,000**
Capital Needs Assessment - Highway	$0	$16,239,000	$11,870,000	$11,356,000	$32,200,000	**$71,665,000**
Guiderail Replacements and Improvements (Local)	$60,000	$0	$0	$0	$0	**$60,000**
Highway Maintenance and Operations (Local)	$780,000	$0	$0	$0	$0	**$780,000**
Highway Preservation (Local)	$865,000	$0	$0	$0	$0	**$865,000**
Highway Reconstruction (Local)	$2,810,000	$0	$0	$0	$0	**$2,810,000**
PIN 6755.69 County Road 3 (Wyncoop Creek Rd) over Baker Creek Culvert Replacement (BNY4)	$282,493	$0	$0	$0	$0	**$282,493**

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
PIN 6755.70 County Road 29 (Dry Run Rd) over Dry Run Creek Culvert Replacement (BNY4)	$118,500	$0	$0	$0	$0	**$118,500**
PIN 6755.82 Benjamin Rd over Newtown Creek Bridge Replacement	$2,234,000	$0	$0	$0	$0	**$2,234,000**
PIN 6755.83 County Road 54 (Jackson Hollow) over Jackson Creek (BNY 5)	$2,569,000	$0	$0	$0	$0	**$2,569,000**
PIN 6755.87 County Road 41 (Federal Rd) over Tributary to Baldwin Creek Culvert Replacement (BNY 5)	$1,226,000	$0	$0	$0	$0	**$1,226,000**
Total HIGHWAY	**$13,524,993**	**$16,239,000**	**$11,870,000**	**$11,356,000**	**$32,200,000**	**$85,189,993**

NURSING FACILITY

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Boiler upgrades & engineering fees (HD Portion)	$12,500	$0	$0	$0	$0	**$12,500**
Boiler upgrades & engineering fees (NF portion)	$97,500	$0	$0	$0	$0	**$97,500**
Capital Needs Assessment - NF	$0	$376,500	$583,500	$215,500	$215,500	**$1,391,000**
Door/Door frame repairs (back kitchen double doors)	$5,600	$0	$0	$0	$0	**$5,600**
Door/Door frame repairs (dishwasher room)	$4,500	$0	$0	$0	$0	**$4,500**
Fire Escape rebuild/repair engineering costs	$15,000	$0	$0	$0	$0	**$15,000**
Overhead door	$2,000	$0	$0	$0	$0	**$2,000**
Roll in Refrigerator for Kitchen	$10,900	$0	$0	$0	$0	**$10,900**
Tilt Skillet	$23,500	$0	$0	$0	$0	**$23,500**
Tractor (mowing/snow removal)	$35,000	$0	$0	$0	$0	**$35,000**
Washer	$21,000	$0	$0	$0	$0	**$21,000**
Total NURSING FACILITY	**$227,500**	**$376,500**	**$583,500**	**$215,500**	**$215,500**	**$1,618,500**

PLANNING BOARD/ECTC

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Capital Needs Assessment - Planning/ECTC	$0	$3,294,428	$4,000,000	$3,100,000	$0	**$10,394,428**
Total PLANNING BOARD/ECTC	**$0**	**$3,294,428**	**$4,000,000**	**$3,100,000**	**$0**	**$10,394,428**

ROAD MACHINERY

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Blower Attachment for Boom Mower	$16,000	$0	$0	$0	$0	**$16,000**
Capital Needs Assessment - Road Machinery	$0	$2,085,000	$1,897,500	$655,000	$835,000	**$5,472,500**
REPLACE 10-WHEEL PLOW - UNIT #47	$390,000	$0	$0	$0	$0	**$390,000**
REPLACE LIVE-BOTTOM TRAILER - UNIT #100	$155,000	$0	$0	$0	$0	**$155,000**
Replace Street Sweeper Debris Body - Unit #97	$100,000	$0	$0	$0	$0	**$100,000**
Total ROAD MACHINERY	**$661,000**	**$2,085,000**	**$1,897,500**	**$655,000**	**$835,000**	**$6,133,500**

SEWER DISTRICT #1

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2026 SD1 - Self-Leveling Manholes	$20,000	$0	$0	$0	$0	**$20,000**
2026 SD1 - Sewer Collection System Linings (Mains & Manholes)	$240,000	$0	$0	$0	$0	**$240,000**
Capital Needs Assessment - SD#1	$0	$772,000	$1,300,000	$800,000	$800,000	**$3,672,000**
Equipment Trailer (SD1)	$10,000	$0	$0	$0	$0	**$10,000**
SD1 - Forklift for Pole Barn	$15,000	$0	$0	$0	$0	**$15,000**
Total SEWER DISTRICT #1	**$285,000**	**$772,000**	**$1,300,000**	**$800,000**	**$800,000**	**$3,957,000**

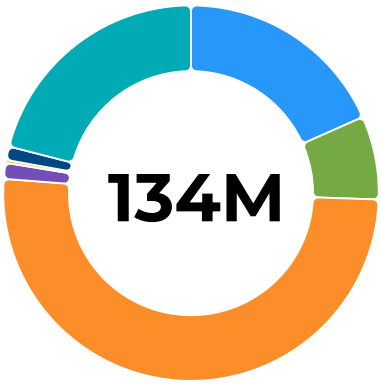
Grand Total

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Grand Total	**$21,767,480**	**$33,289,393**	**$23,914,000**	**$20,048,500**	**$35,072,500**	**$134,091,873**

Capital Improvement Plan - Funding Sources

Capital projects are typically financed through a combination of federal, state, and local funding sources. Federal and state grants or aid programs often provide partial support for eligible projects, while the County's local share is primarily funded with the issuance of debt. This blended approach allows the County to leverage outside resources, manage cash flow effectively, and maintain long-term financial stability while meeting essential infrastructure and service needs.

FY26 - FY30 Funding Sources



Federal	**$24,633,100**	18.37%
Local (Bond Current Year)	**$9,625,250**	7.18%
Local (Bond Future Year)	**$67,945,343**	50.67%
Local (Other Funding)	**$1,830,307**	1.36%
PFC's	**$342,000**	0.26%
Private Donation	**$1,550,000**	1.16%
State	**$28,165,873**	21.00%

Federal

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Capital Needs Assessment - Airport	$0	$4,256,000	$1,881,000	$2,385,000	$225,000	**$8,747,000**
Capital Needs Assessment - Composting	$0	$407,250	$0	$0	$0	**$407,250**
Capital Needs Assessment - Highway	$0	$4,683,200	$0	$3,036,800	$1,600,000	**$9,320,000**
Capital Needs Assessment - Planning/ECTC	$0	$0	$500,000	$0	$0	**$500,000**
Low Floor Transit Bus 2026 - 1	$548,000	$0	$0	$0	$0	**$548,000**
Low Floor Transit Bus 2026 - 2	$548,000	$0	$0	$0	$0	**$548,000**
PIN 6755.82 Benjamin Rd over Newtown Creek Bridge Replacement	$2,122,300	$0	$0	$0	$0	**$2,122,300**
PIN 6755.83 County Road 54 (Jackson Hollow) over Jackson Creek (BNY 5)	$2,440,550	$0	$0	$0	$0	**$2,440,550**
Total Federal	**$5,658,850**	**$9,346,450**	**$2,381,000**	**$5,421,800**	**$1,825,000**	**$24,633,100**

Local (Bond Current Year)

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
150 Lake St HVAC Phase 2	$1,730,300	$0	$0	$0	$0	**$1,730,300**
150 Lake Street - Exterior Building Repair	$515,138	$0	$0	$0	$0	**$515,138**
2026 ESD - Self-Leveling Manholes	$20,000	$0	$0	$0	$0	**$20,000**
2026 ESD - Sewer Collection System Linings (Mains & Manholes)	$160,000	$0	$0	$0	$0	**$160,000**
2026 Regional WWTP Sludge Truck Replacement	$350,000	$0	$0	$0	$0	**$350,000**
2026 SD1 - Self-Leveling Manholes	$20,000	$0	$0	$0	$0	**$20,000**
2026 SD1 - Sewer Collection System Linings (Mains & Manholes)	$240,000	$0	$0	$0	$0	**$240,000**
Blower Attachment for Boom Mower	$16,000	$0	$0	$0	$0	**$16,000**
Boiler upgrades & engineering fees (HD Portion)	$12,500	$0	$0	$0	$0	**$12,500**
Boiler upgrades & engineering fees (NF portion)	$97,500	$0	$0	$0	$0	**$97,500**
Bridge and Culvert Construction Program (Local)	$1,210,000	$0	$0	$0	$0	**$1,210,000**
De-Icer Trailer 1,100 Gallon	$70,000	$0	$0	$0	$0	**$70,000**
Door/Door frame repairs (back kitchen double doors)	$5,600	$0	$0	$0	$0	**$5,600**
Door/Door frame repairs (dishwasher room)	$4,500	$0	$0	$0	$0	**$4,500**
Equipment Trailer (ESD)	$10,000	$0	$0	$0	$0	**$10,000**
Equipment Trailer (SD1)	$10,000	$0	$0	$0	$0	**$10,000**
ESD - Forklift for Pole Barn	$15,000	$0	$0	$0	$0	**$15,000**
ESD Hauler Access Station	$50,000	$0	$0	$0	$0	**$50,000**
Fire Escape rebuild/repair engineering costs	$15,000	$0	$0	$0	$0	**$15,000**
Fire Training Facility	$328,600	$0	$0	$0	$0	**$328,600**
Guiderail Replacements and Improvements (Local)	$60,000	$0	$0	$0	$0	**$60,000**
Highway Maintenance and Operations (Local)	$50,000	$0	$0	$0	$0	**$50,000**
Highway Preservation (Local)	$865,000	$0	$0	$0	$0	**$865,000**
Highway Reconstruction (Local)	$348,000	$0	$0	$0	$0	**$348,000**
IQS Proposal to Re-Index Land Records	$1,600,892	$0	$0	$0	$0	**$1,600,892**
Low Floor Transit Bus 2026 - 1	$68,500	$0	$0	$0	$0	**$68,500**
Low Floor Transit Bus 2026 - 2	$68,500	$0	$0	$0	$0	**$68,500**
Luce Street CSO Headwall and Flap Gate Replacement	$245,000	$0	$0	$0	$0	**$245,000**
Overhead door	$2,000	$0	$0	$0	$0	**$2,000**
Pave Airport Main Drive	$100,000	$0	$0	$0	$0	**$100,000**
PIN 6755.69 County Road 3 (Wyncoop Creek Rd) over Baker Creek Culvert Replacement (BNY4)	$282,000	$0	$0	$0	$0	**$282,000**
PIN 6755.70 County Road 29 (Dry Run Rd) over Dry Run Creek Culvert Replacement (BNY4)	$118,120	$0	$0	$0	$0	**$118,120**
PIN 6755.82 Benjamin Rd over Newtown Creek Bridge Replacement	$111,700	$0	$0	$0	$0	**$111,700**
REPLACE 10-WHEEL PLOW - UNIT #47	$390,000	$0	$0	$0	$0	**$390,000**
REPLACE LIVE-BOTTOM TRAILER - UNIT #100	$155,000	$0	$0	$0	$0	**$155,000**
Replace Street Sweeper Debris Body - Unit #97	$100,000	$0	$0	$0	$0	**$100,000**
Roll in Refrigerator for Kitchen	$10,900	$0	$0	$0	$0	**$10,900**
SD1 - Forklift for Pole Barn	$15,000	$0	$0	$0	$0	**$15,000**
Tilt Skillet	$23,500	$0	$0	$0	$0	**$23,500**
Tractor (mowing/snow removal)	$35,000	$0	$0	$0	$0	**$35,000**
Washer	$21,000	$0	$0	$0	$0	**$21,000**
Youth Bureau Roof Replacement	$75,000	$0	$0	$0	$0	**$75,000**
Total Local (Bond Current Year)	**$9,625,250**	**$0**	**$0**	**$0**	**$0**	**$9,625,250**

Local (Bond Future Year)

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
150 Lake St HVAC Phase 2	$0	$0	$0	$0	$0	**$0**
Boiler upgrades & engineering fees (HD Portion)	$0	$0	$0	$0	$0	**$0**
Boiler upgrades & engineering fees (NF portion)	$0	$0	$0	$0	$0	**$0**
Bridge & Culvert Maintenance (Local)	$0	$0	$0	$0	$0	**$0**
Bridge and Culvert Construction Program (Local)	$0	$0	$0	$0	$0	**$0**
Capital Needs Assessment - B&G	$0	$3,778,965	$1,400,000	$500,000	$0	**$5,678,965**
Capital Needs Assessment - ESD	$0	$1,395,000	$772,000	$772,000	$772,000	**$3,711,000**
Capital Needs Assessment - Highway	$0	$7,893,800	$8,208,000	$4,657,200	$26,938,000	**$47,697,000**
Capital Needs Assessment - NF	$0	$376,500	$583,500	$215,500	$215,500	**$1,391,000**
Capital Needs Assessment - Planning/ECTC	$0	$194,428	$0	$0	$0	**$194,428**
Capital Needs Assessment - Road Machinery	$0	$2,085,000	$1,897,500	$655,000	$835,000	**$5,472,500**
Capital Needs Assessment - SD#1	$0	$772,000	$1,300,000	$800,000	$800,000	**$3,672,000**
Guiderail Replacements and Improvements (Local)	$0	$0	$0	$0	$0	**$0**
Highway Maintenance and Operations (Local)	$0	$0	$0	$0	$0	**$0**
Highway Preservation (Local)	$0	$0	$0	$0	$0	**$0**
Highway Reconstruction (Local)	$0	$0	$0	$0	$0	**$0**
PIN 6755.83 County Road 54 (Jackson Hollow) over Jackson Creek (BNY 5)	$128,450	$0	$0	$0	$0	**$128,450**
Tractor (mowing/snow removal)	$0	$0	$0	$0	$0	**$0**
Total Local (Bond Future Year)	**$128,450**	**$16,495,693**	**$14,161,000**	**$7,599,700**	**$29,560,500**	**$67,945,343**

Local (Other Funding)

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bridge & Culvert Maintenance (Local)	$170,000	$0	$0	$0	$0	**$170,000**
Capital Needs Assessment - Composting	$0	$501,250	$0	$0	$0	**$501,250**
Catch Basin Mapping Grant	$429,057	$0	$0	$0	$0	**$429,057**
Highway Maintenance and Operations (Local)	$730,000	$0	$0	$0	$0	**$730,000**
Total Local (Other Funding)	**$1,329,057**	**$501,250**	**$0**	**$0**	**$0**	**$1,830,307**

PFC's

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Capital Needs Assessment - Airport	$0	$92,000	$105,000	$132,500	$12,500	**$342,000**
Total PFC's	**$0**	**$92,000**	**$105,000**	**$132,500**	**$12,500**	**$342,000**

Private Donation

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Capital Needs Assessment - Planning/ECTC	$0	$1,550,000	$0	$0	$0	**$1,550,000**
Total Private Donation	**$0**	**$1,550,000**	**$0**	**$0**	**$0**	**$1,550,000**

State

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bridge and Culvert Construction Program (Local)	$1,200,000	$0	$0	$0	$0	**$1,200,000**
Capital Needs Assessment - Airport	$0	$92,000	$105,000	$132,500	$12,500	**$342,000**
Capital Needs Assessment - Highway	$0	$3,662,000	$3,662,000	$3,662,000	$3,662,000	**$14,648,000**
Capital Needs Assessment - Planning/ECTC	$0	$1,550,000	$3,500,000	$3,100,000	$0	**$8,150,000**
Highway Reconstruction (Local)	$2,462,000	$0	$0	$0	$0	**$2,462,000**
Low Floor Transit Bus 2026 - 1	$68,500	$0	$0	$0	$0	**$68,500**
Low Floor Transit Bus 2026 - 2	$68,500	$0	$0	$0	$0	**$68,500**
PIN 6755.69 County Road 3 (Wyncoop Creek Rd) over Baker Creek Culvert Replacement (BNY4)	$493	$0	$0	$0	$0	**$493**
PIN 6755.70 County Road 29 (Dry Run Rd) over Dry Run Creek Culvert Replacement (BNY4)	$380	$0	$0	$0	$0	**$380**
PIN 6755.87 County Road 41 (Federal Rd) over Tributary to Baldwin Creek Culvert Replacement (BNY 5)	$1,226,000	$0	$0	$0	$0	**$1,226,000**
Total State	**$5,025,873**	**$5,304,000**	**$7,267,000**	**$6,894,500**	**$3,674,500**	**$28,165,873**

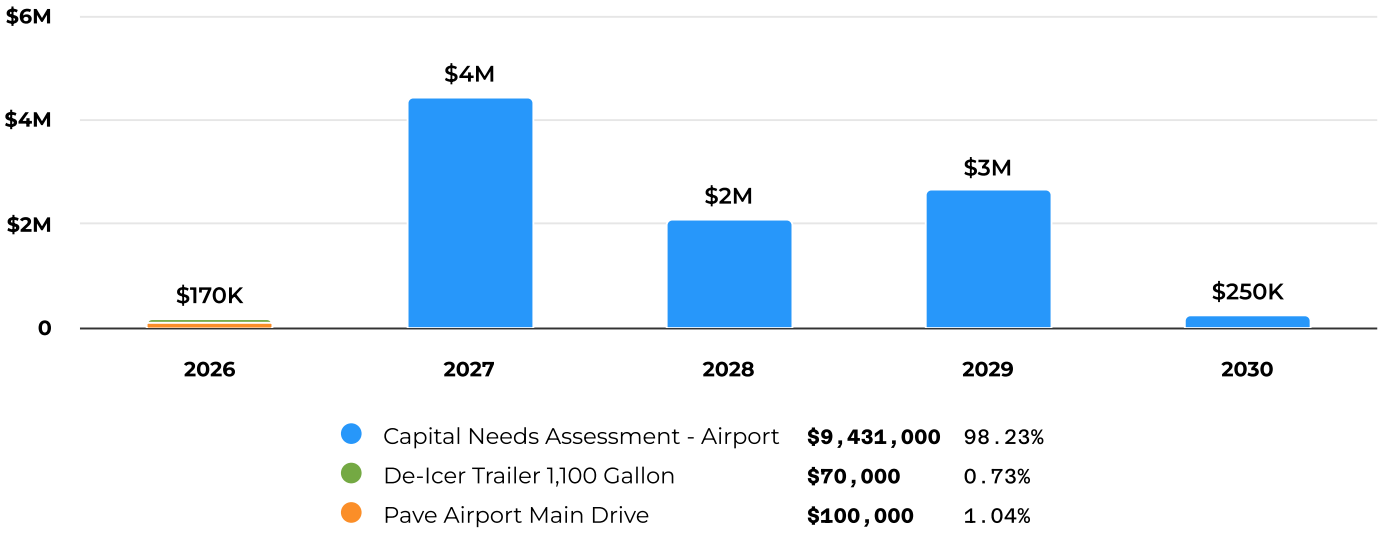
Grand Total

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Grand Total	**$21,767,480**	**$33,289,393**	**$23,914,000**	**$20,048,500**	**$35,072,500**	**$134,091,873**

Capital Projects Section

AIRPORT

FY26 - FY30 AIRPORT Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Capital Needs Assessment - Airport	$0	$4,440,000	$2,091,000	$2,650,000	$250,000	**$9,431,000**
De-Icer Trailer 1,100 Gallon	$70,000	$0	$0	$0	$0	**$70,000**
Pave Airport Main Drive	$100,000	$0	$0	$0	$0	**$100,000**
Total Summary of Requests	**$170,000**	**$4,440,000**	**$2,091,000**	**$2,650,000**	**$250,000**	**$9,601,000**

Capital Needs Assessment - Airport

Overview

Request Owner Matt Fogarty, Deputy Budget Director

Department AIRPORT

Type Capital Improvement

Estimated Start Date 10/1/2026

Estimated Completion Date 10/31/2030

Description

This captures the costs based on the Department's capital needs

Details

Type of Project: Other

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$9.43M

Project Total
$9.43M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Construction/Maintenance	$4,440,000	$2,091,000	$2,650,000	$250,000	**$9,431,000**
Total	**$4,440,000**	**$2,091,000**	**$2,650,000**	**$250,000**	**$9,431,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$9.43M

Project Total
$9.43M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Federal	$4,256,000	$1,881,000	$2,385,000	$225,000	**$8,747,000**
PFC's	$92,000	$105,000	$132,500	$12,500	**$342,000**
State	$92,000	$105,000	$132,500	$12,500	**$342,000**
Total	**$4,440,000**	**$2,091,000**	**$2,650,000**	**$250,000**	**$9,431,000**

De-Icer Trailer 1,100 Gallon

Overview

Request Owner Matthew Brown, Supervisor
Fiscal Services, Airport

Department AIRPORT

Type Capital Equipment

Description

Acquire de-icer trailer to replace existing aged de-icer trailer

Images



deicer 1.jpg



deicer 2.jpg

Details

New Purchase or Replacement: Replacement

Purpose & Justification

The current de-icer trailer is well beyond useful life. The current de-icer trailer leaks, cannot be calibrated, pump engine is unreliable and parts are difficult to source.

Capital Cost

FY2026 Budget
$70K

Total Budget (all years)
$70K

Project Total
$70K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Equipment	$70,000	**$70,000**
Total	**$70,000**	**$70,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$70K	**$70K**	**$70K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$70,000	**$70,000**
Total	**$70,000**	**$70,000**

Pave Airport Main Drive

Overview

Request Owner	Matthew Brown, Supervisor Fiscal Services, Airport
Department	AIRPORT
Type	Capital Improvement
Estimated Start Date	04/1/2026
Estimated Completion Date	09/30/2026

Project Location



Description

Pave the Airport entrance. The project would rehab the main drive of the Airport.

Images


drive.jpg


drive 2.jpg


drive 3.jpg


drive 4.jpg


drive 5.jpg


drive 6.jpg

Details

Type of Project: Refurbishment

Capital Cost

FY2026 Budget
$100K

Total Budget (all years)
$100K

Project Total
$100K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Construction/Maintenance	$100,000	**$100,000**
Total	**$100,000**	**$100,000**

Funding Sources

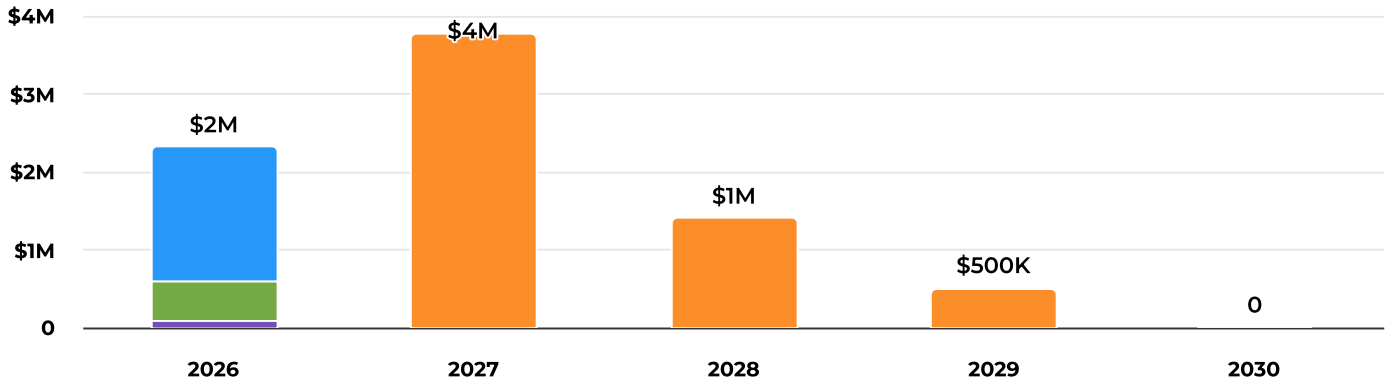
FY2026 Budget	Total Budget (all years)	Project Total
$100K	**$100K**	**$100K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$100,000	**$100,000**
Total	**$100,000**	**$100,000**

BUILDING DEPARTMENT

FY26 - FY30 BUILDING DEPARTMENT Projects



150 Lake St HVAC Phase 2	**$1,730,300**	21.63%
150 Lake Street - Exterior Building Repair	**$515,138**	6.44%
Capital Needs Assessment - B&G	**$5,678,965**	70.99%
Youth Bureau Roof Replacement	**$75,000**	0.94%

Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
150 Lake St HVAC Phase 2	$1,730,300	$0	$0	$0	$0	**$1,730,300**
150 Lake Street - Exterior Building Repair	$515,138	$0	$0	$0	$0	**$515,138**
Capital Needs Assessment - B&G	$0	$3,778,965	$1,400,000	$500,000	$0	**$5,678,965**
Youth Bureau Roof Replacement	$75,000	$0	$0	$0	$0	**$75,000**
Total Summary of Requests	**$2,320,438**	**$3,778,965**	**$1,400,000**	**$500,000**	**$0**	**$7,999,403**

150 Lake St HVAC Phase 2

Overview

Request Owner	Angela Cavaluzzi, B&G budget officer
Department	BUILDING DEPARTMENT
Type	Capital Improvement
Estimated Start Date	03/1/2026
Estimated Completion Date	05/31/2027

Description

4-Story Chiller - Phase 2 2-story AHU and Chiller. This phase includes removal of the air handling unit, chiller, and cooling towers for the 2-story portion of the facility. This project includes installation of a dedicated air-cooled chiller replacement air handling unit and structure, and replacement of roof membrane beneath the existing penthouse mechanical room. This chiller would have electrical service from the existing/removed AHU/penthouse feed once used for the building chiller. The chiller would use glycol to allow yearly operation and remove the need to drain down and isolate the outdoor chiller for this portion of the building.

Justification: Replace the aging chiller, air handling unit and temperature control systems, all of which have surpassed their operational lifespan. Installing new, modern equipment will significantly reduce the operational and maintenance expenses while improving temperature regulation in the affected areas. In addition to th project scope, the rubber membrane roof under the existing mechanical room is irreparable and will be replaced as part of the project.

Details

Type of Project: Replacement

Supplemental Attachments

LaBella 5 year HVAC Plan with Notes
5 year plan for HVAC 150 Lake St

Foor & Associates
Roof replacement under new HVAC equipment

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$1.73M	**$1.73M**	**$1.73M**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Repairs/Improvements	$1,595,462	**$1,595,462**
Engineering	$134,838	**$134,838**
Total	**$1,730,300**	**$1,730,300**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$1.73M	**$1.73M**	**$1.73M**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$1,730,300	**$1,730,300**
Local (Bond Future Year)	$0	**$0**
Total	**$1,730,300**	**$1,730,300**

150 Lake Street - Exterior Building Repair

Overview

Request Owner	Angela Cavaluzzi, B&G budget officer
Department	BUILDING DEPARTMENT
Type	Capital Improvement
Estimated Start Date	04/20/2026
Estimated Completion Date	12/31/2026

Description

100% Cut out and recaulk of existing limestone panel joints

wash existing limestone panels top remove staining based off mock-ups being approved

replace and patch broken limestone

Details

Type of Project: Replacement

Supplemental Attachments

150 Lake St Exterior Building Repair
Capital Project Request Form

Lupini Quote
Quote for project

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$515K	**$515K**	**$515K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Repairs/Improvements	$468,308	**$468,308**
Engineering	$46,830	**$46,830**
Total	**$515,138**	**$515,138**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$515K	**$515K**	**$515K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$515,138	**$515,138**
Total	**$515,138**	**$515,138**

Capital Needs Assessment - B&G

Overview

Request Owner Matt Fogarty, Deputy Budget Director

Department BUILDING DEPARTMENT

Type Capital Improvement

Estimated Start Date 10/1/2026

Estimated Completion Date 10/31/2029

Description

These costs capture potential future capital based on their needs assessment

Details

Type of Project: Renovation

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$5.68M

Project Total
$5.68M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	Total
Construction/Maintenance	$3,778,965	$1,400,000	$500,000	**$5,678,965**
Total	**$3,778,965**	**$1,400,000**	**$500,000**	**$5,678,965**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$5.68M

Project Total
$5.68M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	Total
Local (Bond Future Year)	$3,778,965	$1,400,000	$500,000	**$5,678,965**
Total	**$3,778,965**	**$1,400,000**	**$500,000**	**$5,678,965**

Youth Bureau Roof Replacement

Overview

Request Owner	Angela Cavaluzzi, B&G budget officer
Department	BUILDING DEPARTMENT
Type	Capital Improvement
Estimated Start Date	04/1/2026
Estimated Completion Date	12/31/2026

Project Location



Description

Replace the existing multiple layer asphalt shingle roof with new asphalt shingles and improve roof ventilation.

Details

Type of Project: Replacement

Supplemental Attachments

Youth Bureau Roof Replacement Project
Replace existing roof, improve ventilation see attached

HUNT Proposal
Youth Bureau Roof Replacement

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$75K	**$75K**	**$75K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Repairs/Improvements	$60,000	**$60,000**
Engineering	$15,000	**$15,000**
Total	**$75,000**	**$75,000**

Funding Sources

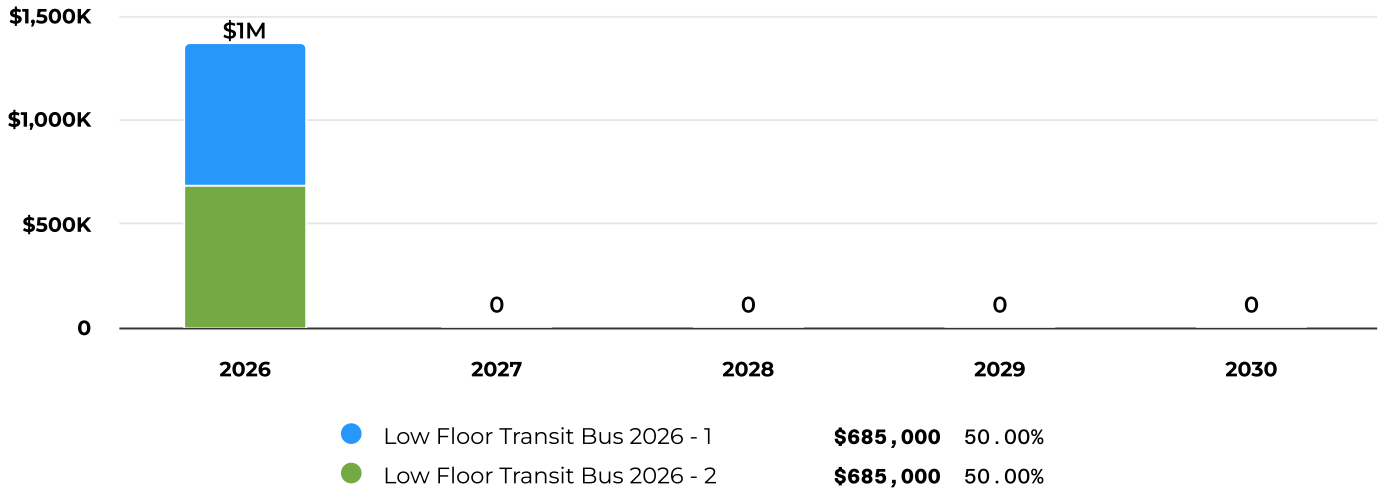
FY2026 Budget	Total Budget (all years)	Project Total
$75K	**$75K**	**$75K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$75,000	**$75,000**
Total	**$75,000**	**$75,000**

BUS OPERATIONS

FY26 - FY30 BUS OPERATIONS Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Low Floor Transit Bus 2026 - 1	$685,000	$0	$0	$0	$0	**$685,000**
Low Floor Transit Bus 2026 - 2	$685,000	$0	$0	$0	$0	**$685,000**
Total Summary of Requests	**$1,370,000**	**$0**	**$0**	**$0**	**$0**	**$1,370,000**

Low Floor Transit Bus 2026 - 1

Overview

Request Owner Courtney Dunn, Transit Manager

Department BUS OPERATIONS

Type Capital Equipment

Description

Bus replacement for 2014 Gillig.

Images



IMG_4919.jpeg



IMG_4920.jpeg

Details

New Purchase or Replacement: Replacement

New or Used Vehicle: New Vehicle

Useful Life (estimate): 10 or more years

Purpose & Justification

The replacement for 2014 29' Gillig

Capital Cost

FY2026 Budget
$685K

Total Budget (all years)
$685K

Project Total
$685K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Purchase Price	$685,000	**$685,000**
Total	**$685,000**	**$685,000**

Funding Sources

FY2026 Budget
$685K

Total Budget (all years)
$685K

Project Total
$685K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Federal	$548,000	**$548,000**
Local (Bond Current Year)	$68,500	**$68,500**
State	$68,500	**$68,500**
Total	**$685,000**	**$685,000**

Low Floor Transit Bus 2026 - 2

Overview

Request Owner Courtney Dunn, Transit Manager

Department BUS OPERATIONS

Type Capital Equipment

Description

Bus replacement for 2014 Gillig.

Details

New Purchase or Replacement: Replacement

Useful Life (estimate): 10 or more years

New or Used Vehicle: New Vehicle

Purpose & Justification

The replacement for 2014 29' Gillig

Capital Cost

FY2026 Budget
$685K

Total Budget (all years)
$685K

Project Total
$685K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Purchase Price	$685,000	**$685,000**
Total	**$685,000**	**$685,000**

Funding Sources

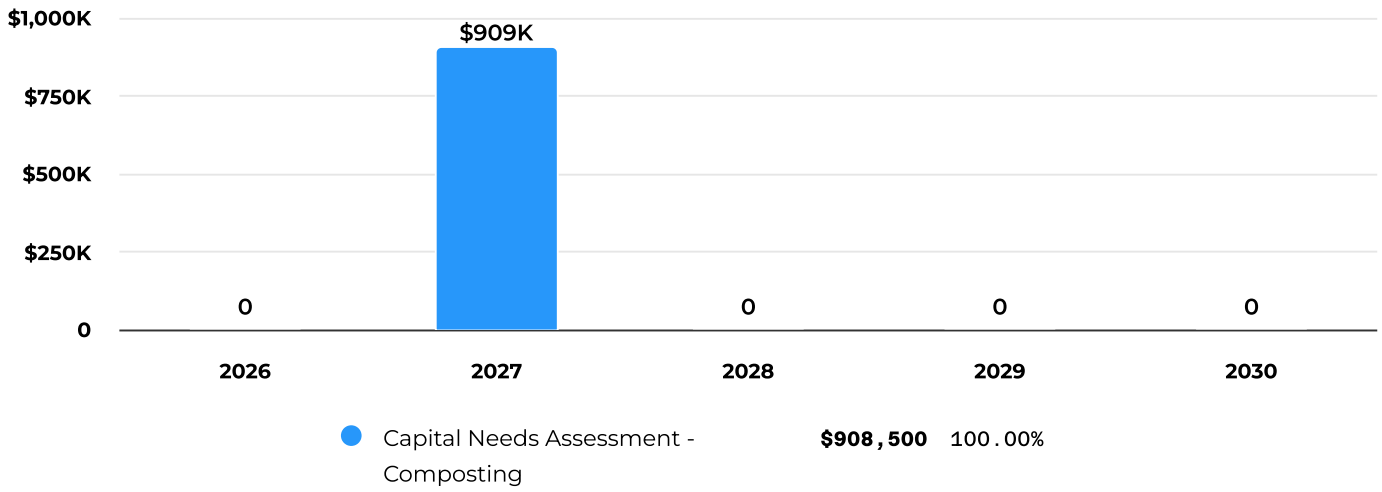
FY2026 Budget	Total Budget (all years)	Project Total
$685K	**$685K**	**$685K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Federal	$548,000	**$548,000**
Local (Bond Current Year)	$68,500	**$68,500**
State	$68,500	**$68,500**
Total	**$685,000**	**$685,000**

COMPOSTING

FY26 - FY30 COMPOSTING Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Capital Needs Assessment - Composting	$0	$908,500	$0	$0	$0	**$908,500**
Total Summary of Requests	**$0**	**$908,500**	**$0**	**$0**	**$0**	**$908,500**

Capital Needs Assessment - Composting

Overview

Request Owner	Matt Fogarty, Deputy Budget Director
Department	COMPOSTING
Type	Capital Improvement
Estimated Start Date	10/1/2026
Estimated Completion Date	10/1/2027

Description

These costs represent needs of the Department based on their capital needs assessment

Details

Type of Project: Improvement

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$909K**	**$909K**

Detailed Breakdown

Category	FY2027 *Proposed*	Total
Construction/Maintenance	$908,500	**$908,500**
Total	**$908,500**	**$908,500**

Funding Sources

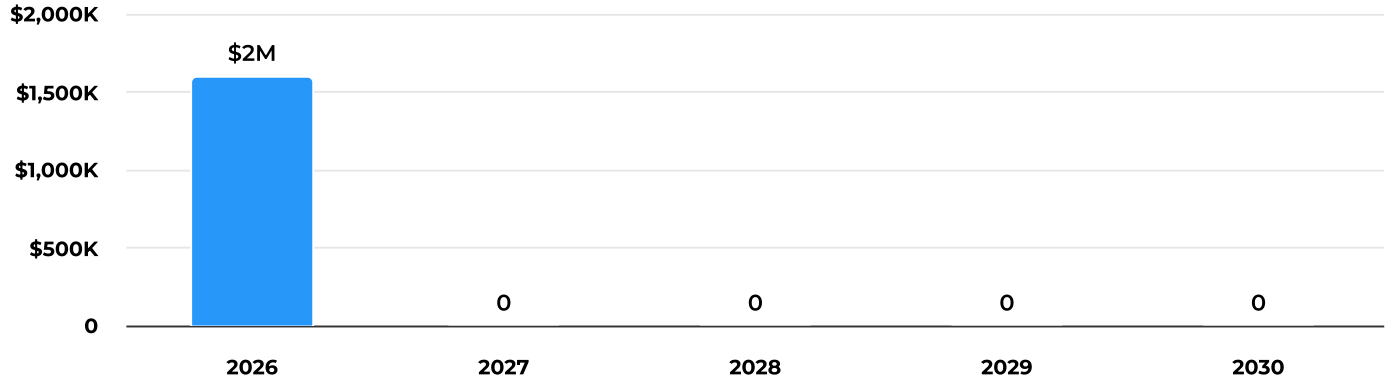
FY2026 Budget	Total Budget (all years)	Project Total
$0	**$909K**	**$909K**

Detailed Breakdown

Category	FY2027 *Proposed*	Total
Local (Other Funding)	$501,250	**$501,250**
Federal	$407,250	**$407,250**
Total	**$908,500**	**$908,500**

COUNTY CLERK

FY26 - FY30 COUNTY CLERK Projects



IQS Proposal to Re-Index Land Records	**$1,600,892**	100.00%

Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
IQS Proposal to Re-Index Land Records	$1,600,892	$0	$0	$0	$0	**$1,600,892**
Total Summary of Requests	**$1,600,892**	**$0**	**$0**	**$0**	**$0**	**$1,600,892**

IQS Proposal to Re-Index Land Records

Overview

Request Owner	Linda Forrest, County Clerk
Department	COUNTY CLERK
Type	Capital Equipment

Description

This proposal is for IQS to Re-index our Land Records. IQS will scan, index, verify and load documents (Deeds, Mortgages, Mortgage Discharges) into the IQS Land Records Management System. This project will significantly reduce our reliance on physical records and move towards a paperless system.

- Thousands of records are not scanned into our system. This requires customers, surveyors, abstractors, law offices, and the public to visit our office to research the information that we do not have available to them on the computer. Digitizing these records would provide easy online access and enhance convenience and efficiency.
- IQS will perform double verification of all documents to ensure accuracy. This will allow us to confidently dispose of physical records, knowing that our digital records are precise and reliable.
- By digitizing these records, we can store documents from 1950 onward electronically and dispose of the physical copies after a retention period. Records from 1950 and earlier can be stored offsite, freeing up valuable space in our office.

This scanning and indexing project with IQS will modernize our record-keeping, improve public access, enhance accuracy and support our move towards a more efficient, paperless office. This will ensure our records are easily accessible and well-preserved for future generations.

Please see attached quote/proposal - sent on May 23, 2025 from the vendor.

Images


IMG_4933.jpeg


IMG_4932.jpeg

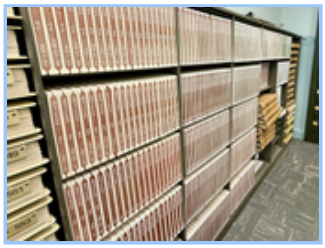

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IMG_4928.jpeg


IMG_4927.jpeg

Details

New Purchase or Replacement: New

Purpose & Justification

We need to have all of our records in one computer system. We have records on fiche, in books in three different rooms. This will provide a more accurate account of where the records are and easier for the staff to find a record. We would not have to have as many customers coming into our office to locate records they can would be able to find the record at the their computer in their office.

Supplemental Attachments

IQS Reindexing Proposal 2025

Capital Cost

FY2026 Budget
$1.6M

Total Budget (all years)
$1.6M

Project Total
$1.6M

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Equipment	$1,600,892	**$1,600,892**
Total	**$1,600,892**	**$1,600,892**

Funding Sources

FY2026 Budget
$1.6M

Total Budget (all years)
$1.6M

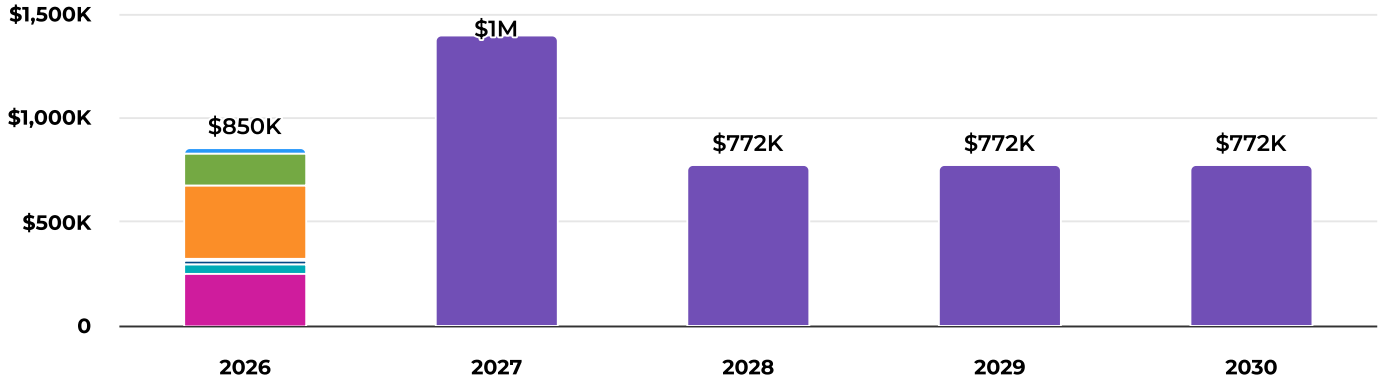
Project Total
$1.6M

Detailed Breakdown

Category	FY2026 *Proposed*	FY2030 *Proposed*	Total
Local (Bond Current Year)	$1,600,892	$0	**$1,600,892**
Total	**$1,600,892**	**$0**	**$1,600,892**

ELMIRA SEWER DISTRICT

FY26 - FY30 ELMIRA SEWER DISTRICT Projects



2026 ESD - Self-Leveling Manholes	**$20,000**	0.44%
2026 ESD - Sewer Collection System Linings (Mains & Manholes)	**$160,000**	3.51%
2026 Regional WWTP Sludge Truck Replacement	**$350,000**	7.67%
Capital Needs Assessment - ESD	**$3,711,000**	81.36%
Equipment Trailer (ESD)	**$10,000**	0.22%
ESD - Forklift for Pole Barn	**$15,000**	0.33%
ESD Hauler Access Station	**$50,000**	1.10%
Luce Street CSO Headwall and Flap Gate Replacement	**$245,000**	5.37%

Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2026 ESD - Self-Leveling Manholes	$20,000	$0	$0	$0	$0	**$20,000**
2026 ESD - Sewer Collection System Linings (Mains & Manholes)	$160,000	$0	$0	$0	$0	**$160,000**
2026 Regional WWTP Sludge Truck Replacement	$350,000	$0	$0	$0	$0	**$350,000**
Capital Needs Assessment - ESD	$0	$1,395,000	$772,000	$772,000	$772,000	**$3,711,000**
Equipment Trailer (ESD)	$10,000	$0	$0	$0	$0	**$10,000**
ESD - Forklift for Pole Barn	$15,000	$0	$0	$0	$0	**$15,000**
ESD Hauler Access Station	$50,000	$0	$0	$0	$0	**$50,000**
Luce Street CSO Headwall and Flap Gate Replacement	$245,000	$0	$0	$0	$0	**$245,000**
Total Summary of Requests	**$850,000**	**$1,395,000**	**$772,000**	**$772,000**	**$772,000**	**$4,561,000**

2026 ESD - Self-Leveling Manholes

Overview

Request Owner	Alexandra Rennie, Executive Director, Sewer Districts
Department	ELMIRA SEWER DISTRICT
Type	Capital Improvement
Estimated Start Date	04/1/2026
Estimated Completion Date	12/31/2026

Description

Replacement of manhole frames and covers totaling $40,000 but split between the two districts.

Details

Type of Project: Improvement

Purpose & Justification

Needed for replacing frames and covers when they break and for replacing existing when roads are being rehabilitated.

Supplemental Attachments

Quote

Self Leveling MH Assembly

MH Cover

Capital Cost

FY2026 Budget
$20K

Total Budget (all years)
$20K

Project Total
$20K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Construction/Maintenance	$20,000	**$20,000**
Total	**$20,000**	**$20,000**

Funding Sources

FY2026 Budget
$20K

Total Budget (all years)
$20K

Project Total
$20K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$20,000	**$20,000**
Total	**$20,000**	**$20,000**

2026 ESD - Sewer Collection System Linings (Mains & Manholes)

Overview

Request Owner	Alexandra Rennie, Executive Director, Sewer Districts
Department	ELMIRA SEWER DISTRICT
Type	Capital Improvement
Estimated Start Date	04/1/2026
Estimated Completion Date	12/31/2026

Description

Cured-in-place lining of sewer mains, sewer laterals, and manholes found during routine maintenance to be in disrepair and/or have infiltration.

Details

Type of Project: Improvement

Purpose & Justification

CIPP lining of sewer mains is effective at repairing lines that are in disrepair, found to be close to collapsing, and/or having infiltration. It is a much more cost-effective means of repair than an open-cut trench replacement. Sewer District #1 has a high amount of infiltration of groundwater into the sewer collection system. CIPP lining of sewer mains with groundwater infiltration is a cost effective means of removing infiltration from the collection system and reducing operational costs of treating clean groundwater at the treatment plant.

CIPP manhole lining can be used to seal a leaking manhole and make it watertight and is also effective at repairing the integrity of a manhole to keep it from collapsing. Lining aged manholes that are in poor condition is a cost-effective, long-lasting repair that structurally reinforces the manhole to prevent it from collapsing.

Planned linings for 2026 are approximately 1,300 feet of main and 2 manholes.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$160K	**$160K**	**$160K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Construction/Maintenance	$160,000	**$160,000**
Total	**$160,000**	**$160,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$160K	**$160K**	**$160K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$160,000	**$160,000**
Total	**$160,000**	**$160,000**

2026 Regional WWTP Sludge Truck Replacement

Overview

Request Owner Alexandra Rennie, Executive Director, Sewer Districts

Department ELMIRA SEWER DISTRICT

Type Capital Equipment

Description

Replacement of existing truck for hauling dewatered sludge and screenings to the landfill.

Details

New Purchase or Replacement: Replacement

Useful Life (estimate): 10 or more years

New or Used Vehicle: New Vehicle

Purpose & Justification

The Sewer Districts own two sludge trucks that are used to haul dewatered sludge and screenings to the landfill for disposal. With two treatment plants, each facility has one sludge truck. Upon consolidation and regionalizing wastewater treatment at the Milton Street site, there is still a need for two trucks. While the Lake Street WWTP will be decommissioned, the site will still have preliminary treatment consisting of grit removal and screening that will generate solids that are dumped in a hopper that needs to be hauled to the landfill. It is proposed that one truck will remain at the Lake Street location and one truck will remain at the Milton Street location. Additionally, it is anticipated that there will be an increase of sludge hauling from the Milton Street site with the consolidation of the treatment plants and during times of cleaning a digester, it would be effective to have two trucks taking hoppers to the landfill. The second truck also acts as a backup in the event of a repair needed for the other truck that takes it offline.

The truck proposed to be replaced is a 2014 Volvo with 71,154 miles. The existing truck is having repeated issues with the hydraulic that require frequent maintenance. This truck would be sent to auction upon replacement.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$350K	**$350K**	**$350K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Purchase Price	$350,000	**$350,000**
Total	**$350,000**	**$350,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$350K	**$350K**	**$350K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$350,000	**$350,000**
Total	**$350,000**	**$350,000**

Capital Needs Assessment - ESD

Overview

Request Owner Matt Fogarty, Deputy Budget Director

Department ELMIRA SEWER DISTRICT

Type Capital Improvement

Estimated Start Date 10/1/2026

Estimated Completion Date 12/31/2029

Description

This captures the capital needs of Elmira Sewer District future projects

Details

Type of Project: New Construction

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$3.71M

Project Total
$3.71M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Construction/Maintenance	$1,395,000	$772,000	$772,000	$772,000	**$3,711,000**
Total	**$1,395,000**	**$772,000**	**$772,000**	**$772,000**	**$3,711,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$3.71M

Project Total
$3.71M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Local (Bond Future Year)	$1,395,000	$772,000	$772,000	$772,000	**$3,711,000**
Total	**$1,395,000**	**$772,000**	**$772,000**	**$772,000**	**$3,711,000**

Equipment Trailer (ESD)

Overview

Request Owner Alexandra Rennie, Executive Director, Sewer Districts

Department ELMIRA SEWER DISTRICT

Type Capital Equipment

Description

Purchase of an equipment trailer to be used by the sewer collection crew. Total cost of $20,000 with an even split between the two districts.

Details

New Purchase or Replacement: New

Useful Life (estimate): 10 or more years

New or Used Vehicle: New Vehicle

Purpose & Justification

The sewer collection crew is in need of an equipment trailer to haul materials and equipment to job sites when performing maintenance on manholes, sewer main spot repairs, and pump stations.

Capital Cost

FY2026 Budget
$10K

Total Budget (all years)
$10K

Project Total
$10K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Purchase Price	$10,000	**$10,000**
Total	**$10,000**	**$10,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$10K	**$10K**	**$10K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$10,000	**$10,000**
Total	**$10,000**	**$10,000**

ESD - Forklift for Pole Barn

Overview

Request Owner Alexandra Rennie, Executive Director, Sewer Districts

Department ELMIRA SEWER DISTRICT

Type Capital Equipment

Description

Purchase of fork lift for use in new pole barn at collection crew garage. Total cost is $30,000 split evenly between the two districts with a share of $15,000 for Elmira Sewer District.

Images



IMG_4872.jpeg

Details

New Purchase or Replacement: New

Useful Life (estimate): 10 or more years

New or Used Vehicle: New Vehicle

Purpose & Justification

With the new pole barn construction complete, a forklift will be needed to unload delivery trucks and to safely store items in the pole barn. Staff have been using a tractor to unload delivery trucks but using the tractor to store parts in the pole barn is not a viable option as the tractor does not have the maneuverability needed in tight spaces.

Capital Cost

FY2026 Budget
$15K

Total Budget (all years)
$15K

Project Total
$15K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Purchase Price	$15,000	**$15,000**
Total	**$15,000**	**$15,000**

Funding Sources

FY2026 Budget
$15K

Total Budget (all years)
$15K

Project Total
$15K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$15,000	**$15,000**
Total	**$15,000**	**$15,000**

ESD Hauler Access Station

Overview

Request Owner Alexandra Rennie, Executive Director, Sewer Districts

Department ELMIRA SEWER DISTRICT

Type Capital Equipment

Description

Purchase of a septate hauler access station to be installed at the septate dump station at the Milton Street WWTP.

Details

New Purchase or Replacement: New

Purpose & Justification

The Milton Street WWTP accepts hauled septage and has an existing septage receiving station. The addition of this Portalogic Hauler Access Station will provide better operation of the existing septage receiving station and provide secure access to the station and meter the flows. The haulers would access the station using a swipe card or PIN number so only haulers in good standing can use the station. The access station includes a metered valve in the base that opens only to permitted haulers and measures the volume discharged so that we have better accuracy in billing.

Supplemental Attachments

Quote

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$50K	**$50K**	**$50K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Equipment	$43,000	**$43,000**
Installation	$7,000	**$7,000**
Total	**$50,000**	**$50,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$50K	**$50K**	**$50K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$50,000	**$50,000**
Total	**$50,000**	**$50,000**

Luce Street CSO Headwall and Flap Gate Replacement

Overview

Request Owner	Alexandra Rennie, Executive Director, Sewer Districts
Department	ELMIRA SEWER DISTRICT
Type	Capital Improvement
Estimated Start Date	04/1/2026
Estimated Completion Date	12/31/2026

Project Location



Description

Replacement of the Luce Street CSO headwall and flap gate on the outfall from the CSO structure.

Details

Type of Project: Improvement

Purpose & Justification

CCSD operates a combined sewer overflow (CSO) structure at Luce Street that discharges to the Chemung River when system capacity is reached during a storm event. The existing headwall is in disrepair and river flow has been known to force the existing flap gate open and allow river water to enter the sewer system and back up to the treatment plant. The existing configuration of the existing headwall with a lack of wing walls is what contributes to the flow conditions which can force open the existing flap gate and thus allow river water to back up into the sytem.

Engineering drawings for replacement of the headwall and flap gate have been completed. Construction would consist of installation of a new concrete precast headwall with wing walls and discharge apron and a new stainless steel flap gate.

Supplemental Attachments

Technical Design Memo

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$245K	**$245K**	**$245K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Construction/Maintenance	$215,000	**$215,000**
Engineering	$30,000	**$30,000**
Total	**$245,000**	**$245,000**

Funding Sources

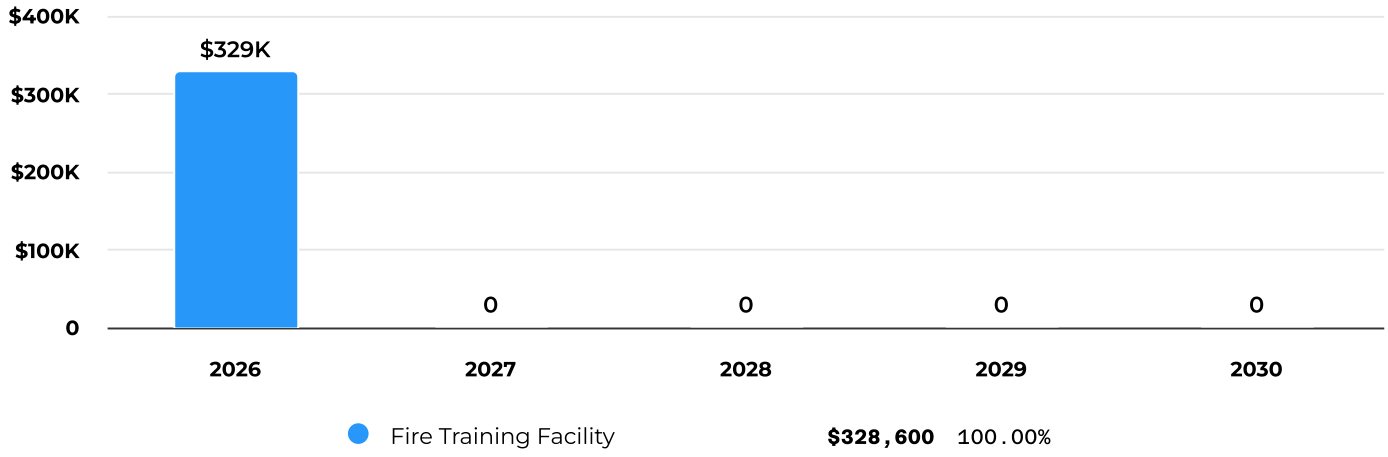
FY2026 Budget	Total Budget (all years)	Project Total
$245K	**$245K**	**$245K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$245,000	**$245,000**
Total	**$245,000**	**$245,000**

EMERGENCY MANAGEMENT

FY26 - FY30 EMERGENCY MANAGEMENT Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Fire Training Facility	$328,600	$0	$0	$0	$0	**$328,600**
Total Summary of Requests	**$328,600**	**$0**	**$0**	**$0**	**$0**	**$328,600**

Fire Training Facility

Overview

Request Owner	Renee DeSeyn, Budget Officer, Emergency Management
Department	EMERGENCY MANAGEMENT
Type	Other
Estimated Start Date	06/1/2025
Estimated Completion Date	10/30/2026

Description

This training center is intended to be a multidisciplinary training facility, allowing Fire personnel to train in a facility that has a residential floor plan (footprint) including an attached garage with overhead door simulator. The structure also includes an adjustable-pitch roof for ventilation training. I have specifically had the structure designed to work with our smoke simulator, avoiding the costly addition and maintenance of a live burn room. The use of smoke simulation will reduce costs of maintenance and repair by eliminating the high heat damage caused by active burn rooms and keeping the interior clean for other uses.

Details

Purpose & Justification

The elimination of live fire through the use of a smoke simulator will allow this facility to be used by Law Enforcement for training. Law Enforcement will be able to utilize the structure for high-risk warrant, hostage, and reality-based training. The use of simulated munitions in a residential-style structure will significantly enhance the training opportunities for local police agencies.

The goal is to seek grant funding to recoup costs associated with this project. Potentially the SHSP grant if it is released.

Supplemental Attachments

Estimate

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$329K	**$329K**	**$329K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Furniture & Fixtures	$195,600	**$195,600**
Construction/Maintenance	$100,000	**$100,000**
Planning/Design	$18,000	**$18,000**
Other	$15,000	**$15,000**
Total	**$328,600**	**$328,600**

Funding Sources

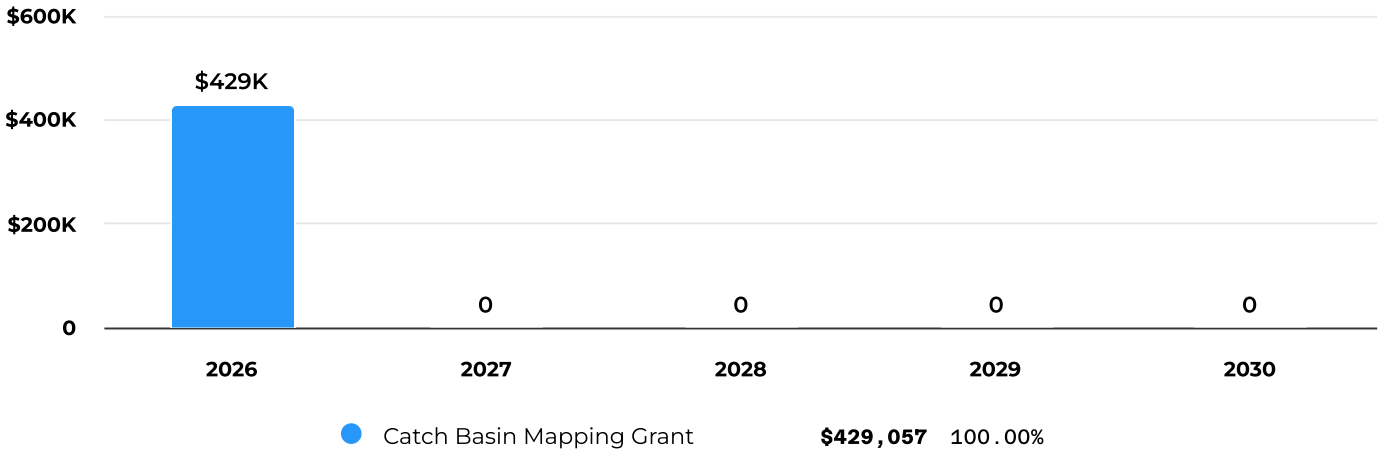
FY2026 Budget	Total Budget (all years)	Project Total
$329K	**$329K**	**$329K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$328,600	**$328,600**
Total	**$328,600**	**$328,600**

FLOOD/EROSION CNTRL (STORMWATER)

FY26 - FY30 FLOOD/EROSION CNTRL (STORMWATER) Projects



Catch Basin Mapping Grant **$429,057** 100.00%

Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Catch Basin Mapping Grant	$429,057	$0	$0	$0	$0	**$429,057**
Total Summary of Requests	**$429,057**	**$0**	**$0**	**$0**	**$0**	**$429,057**

Catch Basin Mapping Grant

Overview

Request Owner Nicolas Vosburg, PE, Commissioner, DPW

Department FLOOD/EROSION CNTRL (STORMWATER)

Type Capital Improvement

Description

Chemung County Soil & Water Conservation District holds a Water Quality Improvement Project (WQIP) Grant through New York State. Due to the separation of Stormwater (DPW) and Soil & Water, the grant is being managed by Chemung County DPW - Stormwater. The grant can't be transferred, so an agreement is being drafted between Soil & Water and Chemung County (Stormwater). $300,000.00 is State funding going to Soil & Water, $129,056.28 is in-kind services. No local bond. Soil & Water will reimburse the County, then the State will reimburse Soil & Water.

Details

Type of Project: Inspection/Mapping

Purpose & Justification

Map catch basins throughout all MS4 Communities in Chemung County to meet NYSDEC MS4 requirements.

Supplemental Attachments

Grant Agreement 4-18-25.pdf

Capital Cost

FY2026 Budget
$429K

Total Budget (all years)
$429K

Project Total
$429K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Other	$429,057	**$429,057**
Total	**$429,057**	**$429,057**

Funding Sources

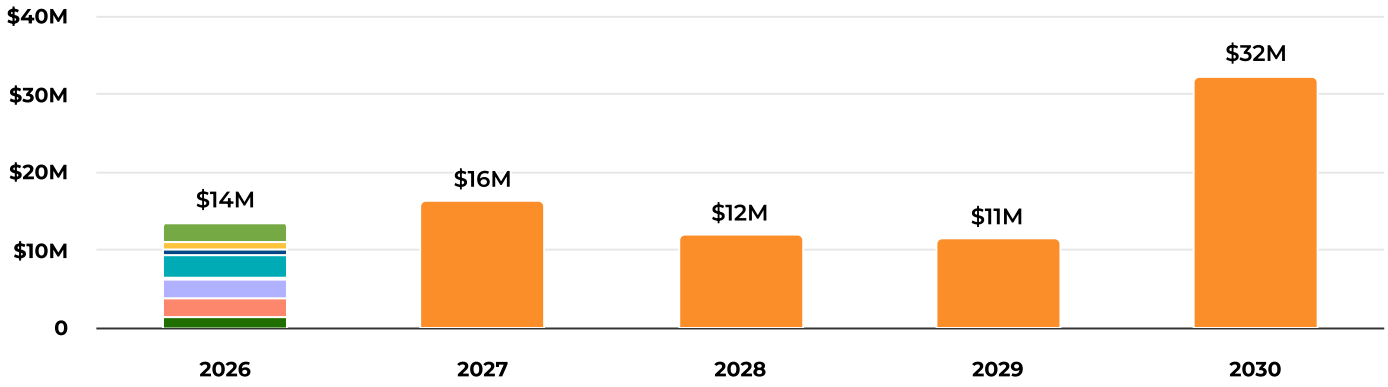
FY2026 Budget	Total Budget (all years)	Project Total
$429K	**$429K**	**$429K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Other Funding)	$429,057	**$429,057**
Total	**$429,057**	**$429,057**

HIGHWAY

FY26 - FY30 HIGHWAY Projects



Bridge & Culvert Maintenance (Local)	**$170,000**	0.20%
Bridge and Culvert Construction Program (Local)	**$2,410,000**	2.83%
Capital Needs Assessment - Highway	**$71,665,000**	84.12%
Guiderail Replacements and Improvements (Local)	**$60,000**	0.07%
Highway Maintenance and Operations (Local)	**$780,000**	0.92%
Highway Preservation (Local)	**$865,000**	1.02%
Highway Reconstruction (Local)	**$2,810,000**	3.30%
PIN 6755.69 County Road 3 (Wyncoop Creek Rd) over Baker Creek Culvert Replacement (BNY4)	**$282,493**	0.33%
PIN 6755.70 County Road 29 (Dry Run Rd) over Dry Run Creek Culvert Replacement (BNY4)	**$118,500**	0.14%
PIN 6755.82 Benjamin Rd over Newtown Creek Bridge Replacement	**$2,234,000**	2.62%
PIN 6755.83 County Road 54 (Jackson Hollow) over Jackson Creek (BNY 5)	**$2,569,000**	3.02%
PIN 6755.87 County Road 41 (Federal Rd) over Tributary to Baldwin Creek Culvert Replacement (BNY 5)	**$1,226,000**	1.44%

Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	
Bridge & Culvert Maintenance (Local)	$170,000	$0	$0	$0	$0	**$170**

Category	FY2026	FY2027	FY2028	FY2029	FY2030	T
Bridge and Culvert Construction Program (Local)	$2,410,000	$0	$0	$0	$0	**$2,410**
Capital Needs Assessment - Highway	$0	$16,239,000	$11,870,000	$11,356,000	$32,200,000	**$71,665**
Guiderail Replacements and Improvements (Local)	$60,000	$0	$0	$0	$0	**$60**
Highway Maintenance and Operations (Local)	$780,000	$0	$0	$0	$0	**$780**
Highway Preservation (Local)	$865,000	$0	$0	$0	$0	**$865**
Highway Reconstruction (Local)	$2,810,000	$0	$0	$0	$0	**$2,810**
PIN 6755.69 County Road 3 (Wyncoop Creek Rd) over Baker Creek Culvert Replacement (BNY4)	$282,493	$0	$0	$0	$0	**$282**
PIN 6755.70 County Road 29 (Dry Run Rd) over Dry Run Creek Culvert Replacement (BNY4)	$118,500	$0	$0	$0	$0	**$118**
PIN 6755.82 Benjamin Rd over Newtown Creek Bridge Replacement	$2,234,000	$0	$0	$0	$0	**$2,234**
PIN 6755.83 County Road 54 (Jackson Hollow) over Jackson Creek (BNY 5)	$2,569,000	$0	$0	$0	$0	**$2,569**
PIN 6755.87 County Road 41 (Federal Rd) over Tributary to Baldwin Creek Culvert Replacement (BNY 5)	$1,226,000	$0	$0	$0	$0	**$1,226**
Total Summary of Requests	**$13,524,993**	**$16,239,000**	**$11,870,000**	**$11,356,000**	**$32,200,000**	**$85,189**

Bridge & Culvert Maintenance (Local)

Overview

Request Owner Nicolas Vosburg, PE, Commissioner, DPW

Department HIGHWAY

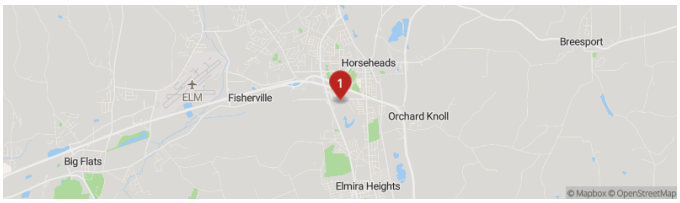
Type Capital Improvement

Estimated Start Date 01/1/2026

Estimated Completion Date 12/31/2026

Project Location

803 Chemung Street



Description

BRIDGE AND CULVERT MAINTENANCE: RESPONSE TO SAFETY AND STRUCTURAL DEFICIENCIES IDENTIFIED BY NYSDOT AND DPW INSPECTIONS; PROVIDE STRUCTURAL AND HYDRAULIC REPAIRS

Details

Type of Project: Improvement

Purpose & Justification

PROVIDE SCOUR PROTECTION; PROVIDE NEW, REPLACEMENT OR UPDATED BRIDGE, CULVERT AND HIGHWAY GUIDE RAILING AND SAFETY IMPROVEMENTS

Benefit to Community

ADDRESSES SAFETY ISSUES/CONCERNS FOR VARIOUS CULVERTS AND BRIDGES - COUNTYWIDE

Capital Cost

FY2026 Budget
$170K

Total Budget (all years)
$170K

Project Total
$170K

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Construction/Maintenance	$170,000	$0	$0	$0	$0	**$170,000**
Total	**$170,000**	**$0**	**$0**	**$0**	**$0**	**$170,000**

Funding Sources

FY2026 Budget
$170K

Total Budget (all years)
$170K

Project Total
$170K

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Local (Other Funding)	$170,000	$0	$0	$0	$0	**$170,000**
Local (Bond Future Year)	$0	$0	$0	$0	$0	**$0**
Total	**$170,000**	**$0**	**$0**	**$0**	**$0**	**$170,000**

Bridge and Culvert Construction Program (Local)

Overview

Request Owner	Nicolas Vosburg, PE, Commissioner, DPW
Department	HIGHWAY
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2027

Project Location

803 Chemung Street



Description

REMOVE / REPLACE OR REHABILITATE COUNTY & LOCAL BRIDGES ON THE COUNTY BRIDGE INVENTORY REMOVE / REPLACE COUNTY CULVERTS ON THE COUNTY ROAD SYSTEM (HARB)

Details

Type of Project: Bridge Replacement

Purpose & Justification

IMPROVEMENT / MAINTENANCE OF COUNTY TRANSPORTATION INFRASTRUCTURE. STATE FUNDING PROVIDED THROUGH CHIPS, PAVE NY, EWR, AND POP REIMBURSEMENTS.

Benefit to Community

IMPROVEMENT / MAINTENANCE OF COUNTY TRANSPORTATION INFRASTRUCTURE - CULVERT MAINTENANCE IMPROVES DRAINAGE, AND ROAD SAFETY

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$2.41M	**$2.41M**	**$2.41M**

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Construction/Maintenance	$2,030,000	$0	$0	$0	$0	**$2,030,000**
Engineering	$380,000	$0	$0	$0	$0	**$380,000**
Total	**$2,410,000**	**$0**	**$0**	**$0**	**$0**	**$2,410,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$2.41M	**$2.41M**	**$2.41M**

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Local (Bond Current Year)	$1,210,000	$0	$0	$0	$0	**$1,210,000**
State	$1,200,000	$0	$0	$0	$0	**$1,200,000**
Local (Bond Future Year)	$0	$0	$0	$0	$0	**$0**
Total	**$2,410,000**	**$0**	**$0**	**$0**	**$0**	**$2,410,000**

Capital Needs Assessment - Highway

Overview

Request Owner Matt Fogarty, Deputy Budget Director

Department HIGHWAY

Type Capital Improvement

Estimated Start Date 10/1/2026

Estimated Completion Date 10/31/2030

Description

The capital needs assessment for Highway projects

Details

Type of Project: Improvement

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$71.7M

Project Total
$71.7M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Construction/Maintenance	$14,739,000	$11,000,000	$11,356,000	$32,200,000	**$69,295,000**
Design	$1,500,000	$870,000	$0	$0	**$2,370,000**
Total	**$16,239,000**	**$11,870,000**	**$11,356,000**	**$32,200,000**	**$71,665,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$71.7M**	**$71.7M**

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Local (Bond Future Year)	$7,893,800	$8,208,000	$4,657,200	$26,938,000	**$47,697,000**
State	$3,662,000	$3,662,000	$3,662,000	$3,662,000	**$14,648,000**
Federal	$4,683,200	$0	$3,036,800	$1,600,000	**$9,320,000**
Total	**$16,239,000**	**$11,870,000**	**$11,356,000**	**$32,200,000**	**$71,665,000**

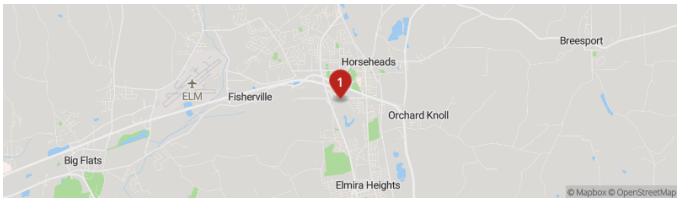
Guiderail Replacements and Improvements (Local)

Overview

Request Owner	Nicolas Vosburg, PE, Commissioner, DPW
Department	HIGHWAY
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Project Location

803 Chemung Street



Description

PROJECTS BASED ON DEFICIENCIES IN PAVEMENT CONDITION RATINGS PER ECTC; PROJECTS BASED ON TRAFFIC VOLUMES, LOCATIONS AND EXISTING PAVEMENT STRUCTURE; HIGHWAY SAFETY IMPROVEMENTS INCORPORATED INTO IMPROVEMENTS PLAN (HARB)

Details

Purpose & Justification: RECONSTRUCTION OF COUNTY TRANSPORTATION INFRASTRUCTURE: [x] REPLACE DETERIORATED GUIDERAIL; [x] INSTALL GUIDERAIL IN NEW LOCATIONS WHERE WARRANTED (CR64), [x] SAFETY IMPROVEMENTS

Type of Project: Improvement

Benefit to Community: REPLACE OR INSTALL NEW GUIDERAIL SYSTEMS AS NEEDED TO MAINTAIN SAFETY. PROJECTS BASED ON PRESERVATION OF ASSETS AND SAFETY CONSIDERATIONS.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$60K	**$60K**	**$60K**

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Construction/Maintenance	$60,000	$0	$0	$0	$0	**$60,000**
Total	**$60,000**	**$0**	**$0**	**$0**	**$0**	**$60,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$60K	**$60K**	**$60K**

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Local (Bond Current Year)	$60,000	$0	$0	$0	$0	**$60,000**
Local (Bond Future Year)	$0	$0	$0	$0	$0	**$0**
Total	**$60,000**	**$0**	**$0**	**$0**	**$0**	**$60,000**

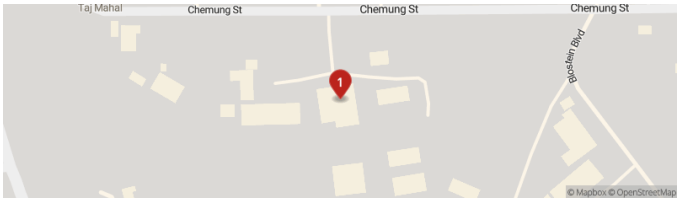
Highway Maintenance and Operations (Local)

Overview

Request Owner	Nicolas Vosburg, PE, Commissioner, DPW
Department	HIGHWAY
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Project Location

803 Chemung Street



Description

GENERAL: HIGHWAY MAINTENANCE & REPAIRS
TRAFFIC: PAVEMENT STRIPING, TRAFFIC SIGNAL REPAIRS & UPGRADES, ROAD SIGNS
DRAINAGE: DITCHING, REPLACEMENT OF DRIVEWAY AND ROAD CULVERTS
RIGHT-OF-WAY: REMOVAL AND TRIMMING TREES, BRUSH AND OBSTRUCTIONS FROM HIGHWAY RIGHT-OF-WAY

Details

Type of Project: Improvement

Purpose & Justification

MAINTENANCE OF COUNTY TRANSPORTATION INFRASTRUCTURE [x] TRAFFIC SIGNAL MAINTENANCE AND REPAIRS; [x] PAVEMENT STRIPING AND SYMBOLS [x] COUNTY SIGN MAINTENANCE, REPLACEMENT AND UPGRADES TO CURRENT TRAFFIC CODES [x] PURCHASE OF HIGHWAY CONSTRUCTION AND REPAIR MATERIALS (PAVEMENT PATCHING, DRAINAGE PIPES, STONE, ETC.)

Benefit to Community

GENERAL ROAD MAINTENANCE ON VARIOUS COUNTY ROADS, INCL TRAFFIC SIGNAL UPGRADES, AND BETTER DRAINAGE & IMPROVED ROAD STRIPING TO IMPROVE SAFETY

Capital Cost

FY2026 Budget
$780K

Total Budget (all years)
$780K

Project Total
$780K

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Construction/Maintenance	$780,000	$0	$0	$0	$0	**$780,000**
Total	**$780,000**	**$0**	**$0**	**$0**	**$0**	**$780,000**

Funding Sources

FY2026 Budget
$780K

Total Budget (all years)
$780K

Project Total
$780K

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Local (Other Funding)	$730,000	$0	$0	$0	$0	**$730,000**
Local (Bond Current Year)	$50,000	$0	$0	$0	$0	**$50,000**
Local (Bond Future Year)	$0	$0	$0	$0	$0	**$0**
Total	**$780,000**	**$0**	**$0**	**$0**	**$0**	**$780,000**

Highway Preservation (Local)

Overview

Request Owner	Nicolas Vosburg, PE, Commissioner, DPW
Department	HIGHWAY
Type	Capital Improvement
Estimated Start Date	01/1/2024
Estimated Completion Date	12/31/2025

Project Location

124 South Main Street



Description

PROJECTS BASED ON PRESERVATION OF ASSETS TO EXTEND SERVICE LIFE OF ROADWAYS

Details

Type of Project: Improvement

Purpose & Justification

IMPROVEMENT / MAINTENANCE OF COUNTY TRANSPORTATION INFRASTRUCTURE (HARB) SAFETY IMPROVEMENTS (SPECIFIC SIGN REPLACEMENT PROGRAMS; GUIDE RAILING; REGULATORY UPGRADES)

Benefit to Community

IMPROVE INTEGRITY OF VARIOUS COUNTY ROADS

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$865K	**$865K**	**$865K**

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Construction/Maintenance	$865,000	$0	$0	$0	$0	**$865,000**
Total	**$865,000**	**$0**	**$0**	**$0**	**$0**	**$865,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$865K	**$865K**	**$865K**

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Local (Bond Current Year)	$865,000	$0	$0	$0	$0	**$865,000**
Local (Bond Future Year)	$0	$0	$0	$0	$0	**$0**
Total	**$865,000**	**$0**	**$0**	**$0**	**$0**	**$865,000**

Highway Reconstruction (Local)

Overview

Request Owner	Nicolas Vosburg, PE, Commissioner, DPW
Department	HIGHWAY
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Project Location

803 Chemung Street



Description

PROJECTS BASED ON DEFICIENCIES IN PAVEMENT CONDITION RATINGS PER ECTC; PROJECTS BASED ON TRAFFIC VOLUMES, LOCATIONS AND EXISTING PAVEMENT STRUCTURE; HIGHWAY SAFETY IMPROVEMENTS INCORPORATED INTO IMPROVEMENTS PLAN (HARB)

Details

Type of Project: Improvement

Purpose & Justification

STATE FUNDING PROVIDED THROUGH CHIPS, PAVE NY, EWR, AND POP REIMBURSEMENTS.

Benefit to Community

ON VARIOUS COUNTY ROADS, IMPROVE SIGNAGE, AND OVERALL SAFETY TO BE IMPROVED

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$2.81M	**$2.81M**	**$2.81M**

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Construction/Maintenance	$2,810,000	$0	$0	$0	$0	**$2,810,000**
Total	**$2,810,000**	**$0**	**$0**	**$0**	**$0**	**$2,810,000**

Funding Sources

FY2026 Budget
$2.81M

Total Budget (all years)
$2.81M

Project Total
$2.81M

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
State	$2,462,000	$0	$0	$0	$0	**$2,462,000**
Local (Bond Current Year)	$348,000	$0	$0	$0	$0	**$348,000**
Local (Bond Future Year)	$0	$0	$0	$0	$0	**$0**
Total	**$2,810,000**	**$0**	**$0**	**$0**	**$0**	**$2,810,000**

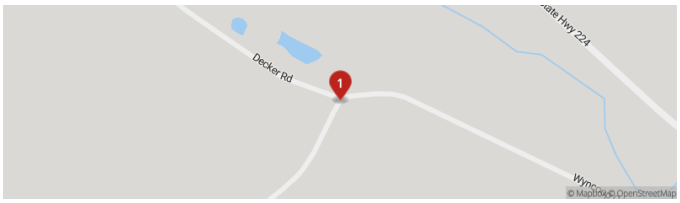
PIN 6755.69 County Road 3 (Wyncoop Creek Rd) over Baker Creek Culvert Replacement (BNY4)

Overview

Request Owner	Nicolas Vosburg, PE, Commissioner, DPW
Department	HIGHWAY
Type	Capital Improvement
Estimated Start Date	01/1/2024
Estimated Completion Date	12/31/2025

Project Location

3 Waverly Street



Description

AWARDED BRIDGE NY PROJECT. REPLACE POOR CONDITION COUNTY OWNED CULVERT.

Images


IMG_1058.jpeg


IMG_1057.jpeg


IMG_0078.jpeg

Details

Type of Project: Culvert Replacement

Benefit to Community: CR03 WYNCOOP CREEK RD CULVERT CR03C88 OVER BAKER CREEK - TOWN OF VAN ETTEN

Purpose & Justification

CULVERT IS IN POOR CONDITION. STATE AIDED PROJECT WILL COVER 100% OF COST UP TO $1,375,000. DESIGN AND RIGHT-OF-WAY BUDGETED IN 2024. CONSTRUCTION BUDGETED IN 2025. AN INCREASE TO CONSTRUCTION FUNDS IS BEING REQUESTED IN 2026 DUE TO PROJECT OBSTACLES DISCOVERED DURING DESIGN THAT ARE REFLECTED IN THE MOST CURRENT ENGINEERING ESTIMATE. DISCUSSIONS WITH NYSDOT REGARDING POSSIBILITY OF FEDERAL/STATE FUNDING INCREASE.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$282K	**$282K**	**$282K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Construction/Maintenance	$282,493	**$282,493**
Total	**$282,493**	**$282,493**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$282K	**$282K**	**$282K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$282,000	**$282,000**
State	$493	**$493**
Total	**$282,493**	**$282,493**

PIN 6755.70 County Road 29 (Dry Run Rd) over Dry Run Creek Culvert Replacement (BNY4)

Overview

Request Owner	Nicolas Vosburg, PE, Commissioner, DPW
Department	HIGHWAY
Type	Capital Improvement
Estimated Start Date	01/1/2024
Estimated Completion Date	12/31/2025

Project Location



Description

AWARDED BRIDGE NY PROJECT. REPLACE POOR CONDITION COUNTY OWNED CULVERT ON CR29 NEAR PEACEFIELD RD.

Details

Type of Project: Culvert Replacement

Benefit to Community: IMPROVE SAFETY FOR ALL ROADWAY USERS; REPLACE POOR CONDITION CULVERT. FUNDING WOULD ALSO ALLOW FOR STREAM IMPROVEMENTS.

Purpose & Justification

CULVERT IS IN POOR CONDITION. STATE AIDED PROJECT WILL COVER 100% OF COST UP TO $1,118,000. DESIGN AND RIGHT-OF-WAY BUDGETED IN 2024. CONSTRUCTION BUDGETED IN 2025. AN INCREASE TO CONSTRUCTION FUNDS IS BEING REQUESTED IN 2026 DUE TO PROJECT OBSTACLES DISCOVERED DURING DESIGN THAT ARE REFLECTED IN THE MOST CURRENT ENGINEERING ESTIMATE.

Capital Cost

FY2026 Budget
$119K

Total Budget (all years)
$119K

Project Total
$119K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Construction/Maintenance	$118,500	**$118,500**
Total	**$118,500**	**$118,500**

Funding Sources

FY2026 Budget
$119K

Total Budget (all years)
$119K

Project Total
$119K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$118,120	**$118,120**
State	$380	**$380**
Total	**$118,500**	**$118,500**

PIN 6755.82 Benjamin Rd over Newtown Creek Bridge Replacement

Overview

Request Owner	Nicolas Vosburg, PE, Commissioner, DPW
Department	HIGHWAY
Type	Capital Improvement
Estimated Start Date	01/1/2024
Estimated Completion Date	12/31/2025

Project Location



Description

BRIDGE NY 5 AWARDED PROJECT. REPLACE POOR CONDITION COUNTY OWNED BRIDGE ON TOWN ROAD.

Details

Type of Project: Bridge Replacement

Purpose & Justification

FEDERALLY AIDED PROJECT WILL COVER 95% OF COST. BRIDGE IS IN POOR CONDITION, AND IS VERY CLOSE TO STATE ROUTE 13, SO SERVES AS AN IMPORTANT RURAL COLLECTOR ROAD AND FARM TO MARKET ROUTE. THE PROJECT HAS BEEN AWARDED THROUGH THE BRIDGE NY 5 PROGRAM - BIN 3332110.

Benefit to Community

BIN 3332110 BENJAMIN ROAD - TOWN OF VETERAN, JUST EAST OF NYS ROUTE 13

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$2.23M	**$2.23M**	**$2.23M**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Construction/Maintenance	$2,234,000	**$2,234,000**
Total	**$2,234,000**	**$2,234,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$2.23M	**$2.23M**	**$2.23M**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Federal	$2,122,300	**$2,122,300**
Local (Bond Current Year)	$111,700	**$111,700**
Total	**$2,234,000**	**$2,234,000**

PIN 6755.83 County Road 54 (Jackson Hollow) over Jackson Creek (BNY 5)

Overview

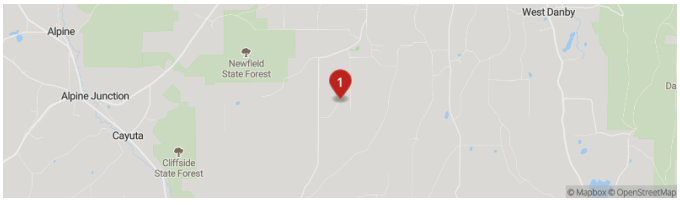
Request Owner Nicolas Vosburg, PE, Commissioner, DPW

Department HIGHWAY

Type Capital Improvement

Project Location

Jackson Hollow Road



Description

AWARDED BRIDGE NY 5 PROJECT. REPLACE POOR CONDITION COUNTY OWNED BRIDGE.

Details

Type of Project: Bridge Replacement

Purpose & Justification

FEDERALLY AIDED PROJECT WILL COVER 95% OF COST. BRIDGE IS IN POOR CONDITION.

Capital Cost

FY2026 Budget
$2.57M

Total Budget (all years)
$2.57M

Project Total
$2.57M

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Construction/Maintenance	$2,534,000	**$2,534,000**
Land/Right-of-way	$35,000	**$35,000**
Total	**$2,569,000**	**$2,569,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$2.57M	**$2.57M**	**$2.57M**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Federal	$2,440,550	**$2,440,550**
Local (Bond Future Year)	$128,450	**$128,450**
Total	**$2,569,000**	**$2,569,000**

PIN 6755.87 County Road 41 (Federal Rd) over Tributary to Baldwin Creek Culvert Replacement (BNY 5)

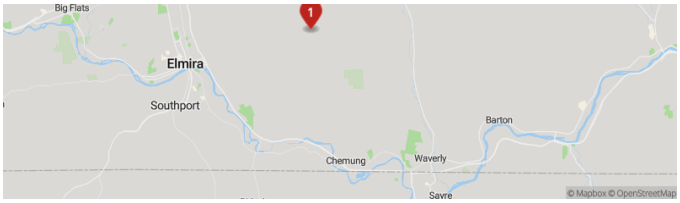
Overview

Request Owner Nicolas Vosburg, PE, Commissioner, DPW

Department HIGHWAY

Type Capital Improvement

Project Location



Description

AWARDED BRIDGE NY PROJECT. REPLACE POOR CONDITION COUNTY OWNED CULVERT.

Details

Type of Project: Culvert Replacement

Purpose & Justification

STATE AIDED PROJECT WILL COVER 100% OF COST. CULVERT IS IN POOR CONDITION.

Capital Cost

FY2026 Budget
$1.23M

Total Budget (all years)
$1.23M

Project Total
$1.23M

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Construction/Maintenance	$1,226,000	**$1,226,000**
Total	**$1,226,000**	**$1,226,000**

Funding Sources

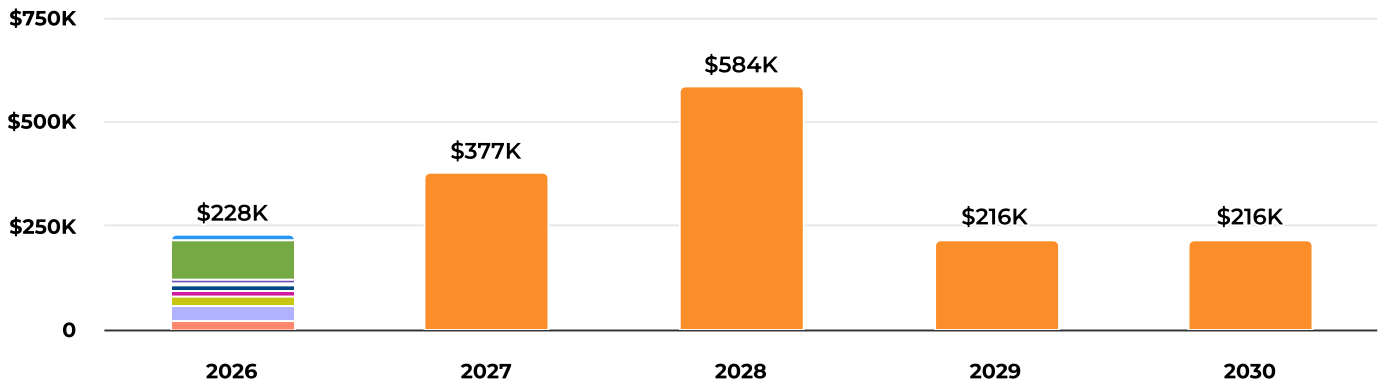
FY2026 Budget	Total Budget (all years)	Project Total
$1.23M	**$1.23M**	**$1.23M**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
State	$1,226,000	**$1,226,000**
Total	**$1,226,000**	**$1,226,000**

NURSING FACILITY

FY26 - FY30 NURSING FACILITY Projects



Boiler upgrades & engineering fees (HD Portion)	**$12,500**	0.77%
Boiler upgrades & engineering fees (NF portion)	**$97,500**	6.02%
Capital Needs Assessment - NF	**$1,391,000**	85.94%
Door/Door frame repairs (back kitchen double doors)	**$5,600**	0.35%
Door/Door frame repairs (dishwasher room)	**$4,500**	0.28%
Fire Escape rebuild/repair engineering costs	**$15,000**	0.93%
Overhead door	**$2,000**	0.12%
Roll in Refrigerator for Kitchen	**$10,900**	0.67%
Tilt Skillet	**$23,500**	1.45%
Tractor (mowing/snow removal)	**$35,000**	2.16%
Washer	**$21,000**	1.30%

Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Boiler upgrades & engineering fees (HD Portion)	$12,500	$0	$0	$0	$0	**$12,500**
Boiler upgrades & engineering fees (NF portion)	$97,500	$0	$0	$0	$0	**$97,500**
Capital Needs Assessment - NF	$0	$376,500	$583,500	$215,500	$215,500	**$1,391,000**
Door/Door frame repairs (back kitchen double doors)	$5,600	$0	$0	$0	$0	**$5,600**
Door/Door frame repairs (dishwasher room)	$4,500	$0	$0	$0	$0	**$4,500**
Fire Escape rebuild/repair engineering costs	$15,000	$0	$0	$0	$0	**$15,000**
Overhead door	$2,000	$0	$0	$0	$0	**$2,000**
Roll in Refrigerator for Kitchen	$10,900	$0	$0	$0	$0	**$10,900**
Tilt Skillet	$23,500	$0	$0	$0	$0	**$23,500**
Tractor (mowing/snow removal)	$35,000	$0	$0	$0	$0	**$35,000**
Washer	$21,000	$0	$0	$0	$0	**$21,000**
Total Summary of Requests	**$227,500**	**$376,500**	**$583,500**	**$215,500**	**$215,500**	**$1,618,500**

Boiler upgrades & engineering fees (HD Portion)

Overview

Request Owner	Meghan Rose, Fiscal Services Supervisor, Nursing Facility
Department	NURSING FACILITY
Type	Capital Improvement
Estimated Start Date	02/15/2026
Estimated Completion Date	12/31/2026

Description

Boiler upgrades & engineering fees (HD Portion) - Boiler #2 will be done in 2026 and Boiler #1 will be done in 2027

Details

Type of Project: Renovation

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$12.5K	**$12.5K**	**$12.5K**

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	Total
Repairs/Improvements	$12,500	$0	**$12,500**
Total	**$12,500**	**$0**	**$12,500**

Funding Sources

FY2026 Budget
$12.5K

Total Budget (all years)
$12.5K

Project Total
$12.5K

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	Total
Local (Bond Current Year)	$12,500	$0	**$12,500**
Local (Bond Future Year)	$0	$0	**$0**
Total	**$12,500**	**$0**	**$12,500**

Boiler upgrades & engineering fees (NF portion)

Overview

Request Owner	Meghan Rose, Fiscal Services Supervisor, Nursing Facility
Department	NURSING FACILITY
Type	Capital Improvement
Estimated Start Date	02/15/2026
Estimated Completion Date	12/31/2026

Description

Boiler upgrades & engineering fees (HD Portion) - Boiler #2 will be done in 2026 and Boiler #1 will be done in 2027

Images


IMG_4875.jpeg


IMG_4877.jpeg



IMG_4876.jpeg

Details

Type of Project: Renovation

Capital Cost

FY2026 Budget
$97.5K

Total Budget (all years)
$97.5K

Project Total
$97.5K

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	Total
Repairs/Improvements	$97,500	$0	**$97,500**
Total	**$97,500**	**$0**	**$97,500**

Funding Sources

FY2026 Budget
$97.5K

Total Budget (all years)
$97.5K

Project Total
$97.5K

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	Total
Local (Bond Current Year)	$97,500	$0	**$97,500**
Local (Bond Future Year)	$0	$0	**$0**
Total	**$97,500**	**$0**	**$97,500**

Capital Needs Assessment - NF

Overview

Request Owner Matt Fogarty, Deputy Budget Director

Department NURSING FACILITY

Type Capital Improvement

Estimated Start Date 10/1/2027

Estimated Completion Date 10/1/2030

Description

This captures the total cost of future projects to be evaluated on an annual basis

Details

Type of Project: Other improvement

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$1.39M

Project Total
$1.39M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Construction/Maintenance	$376,500	$583,500	$215,500	$215,500	**$1,391,000**
Total	**$376,500**	**$583,500**	**$215,500**	**$215,500**	**$1,391,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$1.39M

Project Total
$1.39M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Local (Bond Future Year)	$376,500	$583,500	$215,500	$215,500	**$1,391,000**
Total	**$376,500**	**$583,500**	**$215,500**	**$215,500**	**$1,391,000**

Door/Door frame repairs (back kitchen double doors)

Overview

Request Owner	Meghan Rose, Fiscal Services Supervisor, Nursing Facility
Department	NURSING FACILITY
Type	Capital Improvement
Estimated Start Date	04/1/2026
Estimated Completion Date	12/31/2026

Description

Door/Door frame repairs (back kitchen double doors)

Details

Type of Project: Renovation

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$5.6K	**$5.6K**	**$5.6K**

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	Total
Repairs/Improvements	$5,600	$0	**$5,600**
Total	**$5,600**	**$0**	**$5,600**

Funding Sources

FY2026 Budget
$5.6K

Total Budget (all years)
$5.6K

Project Total
$5.6K

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	Total
Local (Bond Current Year)	$5,600	$0	**$5,600**
Total	**$5,600**	**$0**	**$5,600**

Door/Door frame repairs (dishwasher room)

Overview

Request Owner	Meghan Rose, Fiscal Services Supervisor, Nursing Facility
Department	NURSING FACILITY
Type	Capital Improvement
Estimated Start Date	04/1/2026
Estimated Completion Date	12/31/2026

Description

Door/Door frame repairs (dishwasher room)

Details

Type of Project: Renovation

Capital Cost

FY2026 Budget
$4.5K

Total Budget (all years)
$4.5K

Project Total
$4.5K

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	Total
Repairs/Improvements	$4,500	$0	**$4,500**
Total	**$4,500**	**$0**	**$4,500**

Funding Sources

FY2026 Budget
$4.5K

Total Budget (all years)
$4.5K

Project Total
$4.5K

Detailed Breakdown

Category	FY2026 *Proposed*	FY2027 *Proposed*	Total
Local (Bond Current Year)	$4,500	$0	**$4,500**
Total	**$4,500**	**$0**	**$4,500**

Fire Escape rebuild/repair engineering costs

Overview

Request Owner Meghan Rose, Fiscal Services Supervisor, Nursing Facility

Department NURSING FACILITY

Type Capital Improvement

Description

Fire Escapes on both sides of the building are cracking/crumbling. Don requested an engineer to come in to assess for rebuild/repair.

Details

Type of Project: Renovation

Capital Cost

FY2026 Budget
$15K

Total Budget (all years)
$15K

Project Total
$15K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Repairs/Improvements	$15,000	**$15,000**
Total	**$15,000**	**$15,000**

Funding Sources

FY2026 Budget
$15K

Total Budget (all years)
$15K

Project Total
$15K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$15,000	**$15,000**
Total	**$15,000**	**$15,000**

Overhead door

Overview

Request Owner Meghan Rose, Fiscal Services Supervisor, Nursing Facility

Department NURSING FACILITY

Type Capital Equipment

Description

Overhead door

Details

New Purchase or Replacement: Replacement

Purpose & Justification

The overhead door is old and in need of replacement.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$2K	**$2K**	**$2K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Equipment	$2,000	**$2,000**
Total	**$2,000**	**$2,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$2K	**$2K**	**$2K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$2,000	**$2,000**
Total	**$2,000**	**$2,000**

Roll in Refrigerator for Kitchen

Overview

Request Owner Meghan Rose, Fiscal Services Supervisor, Nursing Facility

Department NURSING FACILITY

Type Capital Equipment

Description

Roll in cooler for kitchen. (to replace fridge #2; fridge #1 was replaced in 2025)

Images



IMG_4874.jpeg

Details

New Purchase or Replacement: Replacement

Purpose & Justification

Current cooler has needed repairs often in the past year. B&G feels that it should be replaced in 2026.

Supplemental Attachments

Roll in Refrigerator
Added 30% to current quote

Capital Cost

FY2026 Budget
$10.9K

Total Budget (all years)
$10.9K

Project Total
$10.9K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Equipment	$10,900	**$10,900**
Total	**$10,900**	**$10,900**

Funding Sources

FY2026 Budget
$10.9K

Total Budget (all years)
$10.9K

Project Total
$10.9K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$10,900	**$10,900**
Total	**$10,900**	**$10,900**

Tilt Skillet

Overview

Request Owner Meghan Rose, Fiscal Services Supervisor, Nursing Facility

Department NURSING FACILITY

Type Capital Equipment

Description

Tilt Skillet for kitchen

Details

New Purchase or Replacement: New

Purpose & Justification

A tilting skillet, also known as a braising pan, is a versatile piece of commercial cooking equipment used for a wide range of tasks including braising, sautéing, simmering, grilling, pan-frying, steaming, and even shallow frying. It's particularly useful for preparing large quantities of food and for efficient transfer of food after cooking. The kitchen currently overuses the steamer, which can cause overcooked, soggy food. The tilt skillet will increase the quality of the food.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$23.5K	**$23.5K**	**$23.5K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Equipment	$23,500	**$23,500**
Total	**$23,500**	**$23,500**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$23.5K	**$23.5K**	**$23.5K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$23,500	**$23,500**
Total	**$23,500**	**$23,500**

Tractor (mowing/snow removal)

Overview

Request Owner Meghan Rose, Fiscal Services Supervisor, Nursing Facility

Department NURSING FACILITY

Type Capital Equipment

Description

Tractor for mowing and snow removal at Nursing Facility

Details

New Purchase or Replacement: Replacement

Purpose & Justification

Current tractor is old and in need of replacement. The replacement tractor has a special attachment to remove snow to prolong the life of the new sidewalks.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$35K	**$35K**	**$35K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Equipment	$35,000	**$35,000**
Total	**$35,000**	**$35,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$35K	**$35K**	**$35K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$35,000	**$35,000**
Local (Bond Future Year)	$0	**$0**
Total	**$35,000**	**$35,000**

Washer

Overview

Request Owner Meghan Rose, Fiscal Services Supervisor, Nursing Facility

Department NURSING FACILITY

Type Capital Equipment

Description

Replacement washer for older machine

Images



IMG_4880.jpeg

Details

New Purchase or Replacement: Replacement

Purpose & Justification

Current washer has needed several repairs in the past few years.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$21K	**$21K**	**$21K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Equipment	$21,000	**$21,000**
Total	**$21,000**	**$21,000**

Funding Sources

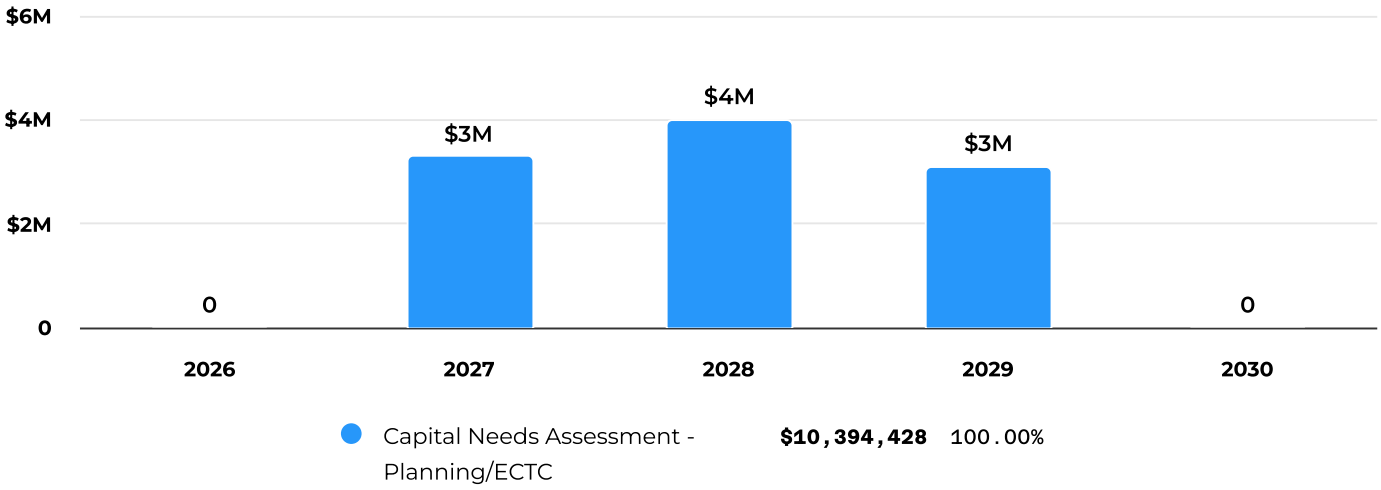
FY2026 Budget	Total Budget (all years)	Project Total
$21K	**$21K**	**$21K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$21,000	**$21,000**
Total	**$21,000**	**$21,000**

PLANNING BOARD/ECTC

FY26 - FY30 PLANNING BOARD/ECTC Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Capital Needs Assessment - Planning/ECTC	$0	$3,294,428	$4,000,000	$3,100,000	$0	**$10,394,428**
Total Summary of Requests	**$0**	**$3,294,428**	**$4,000,000**	**$3,100,000**	**$0**	**$10,394,428**

Capital Needs Assessment - Planning/ECTC

Overview

Request Owner Matt Fogarty, Deputy Budget Director

Department PLANNING BOARD/ECTC

Type Other

Estimated Start Date 10/1/2026

Estimated Completion Date 12/31/2029

Description

This captures the costs of future capital needs

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$10.4M

Project Total
$10.4M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	Total
Construction/Maintenance	$1,550,000	$4,000,000	$3,100,000	**$8,650,000**
Planning/Design	$1,550,000	$0	$0	**$1,550,000**
Other	$194,428	$0	$0	**$194,428**
Total	**$3,294,428**	**$4,000,000**	**$3,100,000**	**$10,394,428**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$10.4M

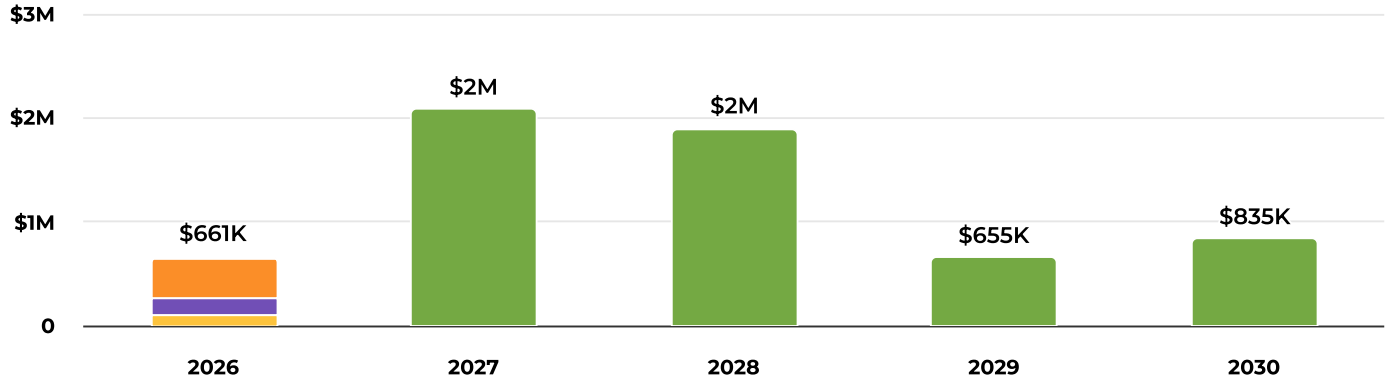
Project Total
$10.4M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	Total
State	$1,550,000	$3,500,000	$3,100,000	**$8,150,000**
Private Donation	$1,550,000	$0	$0	**$1,550,000**
Federal	$0	$500,000	$0	**$500,000**
Local (Bond Future Year)	$194,428	$0	$0	**$194,428**
Total	**$3,294,428**	**$4,000,000**	**$3,100,000**	**$10,394,428**

ROAD MACHINERY

FY26 - FY30 ROAD MACHINERY Projects



Blower Attachment for Boom Mower	**$16,000**	0.26%
Capital Needs Assessment - Road Machinery	**$5,472,500**	89.22%
REPLACE 10-WHEEL PLOW - UNIT #47	**$390,000**	6.36%
REPLACE LIVE-BOTTOM TRAILER - UNIT #100	**$155,000**	2.53%
Replace Street Sweeper Debris Body - Unit #97	**$100,000**	1.63%

Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Blower Attachment for Boom Mower	$16,000	$0	$0	$0	$0	**$16,000**
Capital Needs Assessment - Road Machinery	$0	$2,085,000	$1,897,500	$655,000	$835,000	**$5,472,500**
REPLACE 10-WHEEL PLOW - UNIT #47	$390,000	$0	$0	$0	$0	**$390,000**
REPLACE LIVE-BOTTOM TRAILER - UNIT #100	$155,000	$0	$0	$0	$0	**$155,000**
Replace Street Sweeper Debris Body - Unit #97	$100,000	$0	$0	$0	$0	**$100,000**
Total Summary of Requests	**$661,000**	**$2,085,000**	**$1,897,500**	**$655,000**	**$835,000**	**$6,133,500**

Blower Attachment for Boom Mower

Overview

Request Owner Nicolas Vosburg, PE, Commissioner, DPW

Department ROAD MACHINERY

Type Capital Equipment

Description

BLOWER ATTACHMENT FOR BOOM MOWER

Details

New Purchase or Replacement: New

Purpose & Justification

DPW PURCHASED A 2025 BOOM MOWER. WHEN MOWING BRUSH ALONG ROADSIDES, THE DEBRIS FALLS INTO THE ROAD. WE CURRENTLY NEED TO HAVE (2) PIECES OF EQUIPMENT ON SITE, THE MOWER AND A LOADER WITH A BROOM. IT WOULD BE MORE ECONOMICAL TO PURCHASE A BLOWER ATTACHMENT FOR THE BOOM MOWER TO CLEAN UP THE DEBRIS.

Capital Cost

FY2026 Budget
$16K

Total Budget (all years)
$16K

Project Total
$16K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Equipment	$16,000	**$16,000**
Total	**$16,000**	**$16,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$16K	**$16K**	**$16K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$16,000	**$16,000**
Total	**$16,000**	**$16,000**

Capital Needs Assessment - Road Machinery

Overview

Request Owner Matt Fogarty, Deputy Budget Director

Department ROAD MACHINERY

Type Capital Equipment

Description

This represents the projected costs of Road Machinery's assessed capital needs

Details

New Purchase or Replacement: Replacement

Useful Life (estimate): 10 or more years

New or Used Vehicle: New Vehicle

Purpose & Justification

This represents the projected costs of Road Machinery's assessed capital needs

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$5.47M

Project Total
$5.47M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Purchase Price	$2,085,000	$1,897,500	$655,000	$835,000	**$5,472,500**
Total	**$2,085,000**	**$1,897,500**	**$655,000**	**$835,000**	**$5,472,500**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$5.47M

Project Total
$5.47M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Local (Bond Future Year)	$2,085,000	$1,897,500	$655,000	$835,000	**$5,472,500**
Total	**$2,085,000**	**$1,897,500**	**$655,000**	**$835,000**	**$5,472,500**

REPLACE 10-WHEEL PLOW - UNIT #47

Overview

Request Owner Nicolas Vosburg, PE, Commissioner, DPW

Department ROAD MACHINERY

Type Capital Equipment

Description

REPLACEMENT OF A 2010 10-WHEEL PLOW TRUCK.

Images



IMG_4867.jpeg



IMG_4869.jpeg



IMG_4868.jpeg

Details

New Purchase or Replacement: Replacement

Useful Life (estimate): 10 or more years

New or Used Vehicle: New Vehicle

Purpose & Justification

THE PURPOSE IS TO PLOW COUNTY ROADS AND HAUL CONSTRUCTION MATERIALS DURING THE OFF SEASON. PLOW TRUCKS HAVE A TYPICAL SERVICE LIFE OF 10-YEARS. BEYOND 10-YEARS, MAINTENANCE EXPENSES INCREASE SIGNIFICANTLY.

Capital Cost

FY2026 Budget
$390K

Total Budget (all years)
$390K

Project Total
$390K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Purchase Price	$390,000	**$390,000**
Total	**$390,000**	**$390,000**

Funding Sources

FY2026 Budget
$390K

Total Budget (all years)
$390K

Project Total
$390K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$390,000	**$390,000**
Total	**$390,000**	**$390,000**

REPLACE LIVE-BOTTOM TRAILER - UNIT #100

Overview

Request Owner Nicolas Vosburg, PE, Commissioner, DPW

Department ROAD MACHINERY

Type Capital Equipment

Description

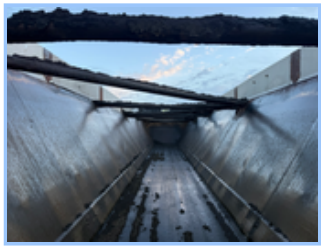
REPLACE 2011 ETNYER LIVE-BOTTOM TRAILER - UNIT #100

Images


IMG_4866.jpeg


IMG_4861.jpeg


IMG_4865.jpeg


IMG_4862.jpeg

Details

New Purchase or Replacement: Replacement

Purpose & Justification

REPLACE 2011 ETNYER LIVE-BOTTOM TRAILER - UNIT #100. TRAILER IS USED TO HAUL LOADS OF SALT, ASPHALT, GRAVEL, ETC. TRAILER CAN HOLD APPROXIMATELY 30-TON OF MATERIAL COMPARED TO A 10-WHEEL TRUCK THAT CAN HOLD 18-TON.

Capital Cost

FY2026 Budget
$155K

Total Budget (all years)
$155K

Project Total
$155K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Equipment	$155,000	**$155,000**
Total	**$155,000**	**$155,000**

Funding Sources

FY2026 Budget
$155K

Total Budget (all years)
$155K

Project Total
$155K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$155,000	**$155,000**
Total	**$155,000**	**$155,000**

Replace Street Sweeper Debris Body - Unit #97

Overview

Request Owner Nicolas Vosburg, PE, Commissioner, DPW

Department ROAD MACHINERY

Type Capital Equipment

Description

REPLACE STREET SWEEPER DEBRIS BODY ONLY - UNIT #97

Details

New Purchase or Replacement: Replacement

Purpose & Justification

COST TO REPLACE ENTIRE STREET SWEEPER IS APPROXIMATELY $600,000. CURRENT TRUCK DEBRIS TANK IS CORRODED BEYOND REPAIR. CURRENT TRUCK (2016) IS IN ADEQUATE CONDITION TO REPLACE THE DEBRIS TANK.

Supplemental Attachments

Chemung County - Debris Body.pdf

Capital Cost

FY2026 Budget
$100K

Total Budget (all years)
$100K

Project Total
$100K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Equipment	$100,000	**$100,000**
Total	**$100,000**	**$100,000**

Funding Sources

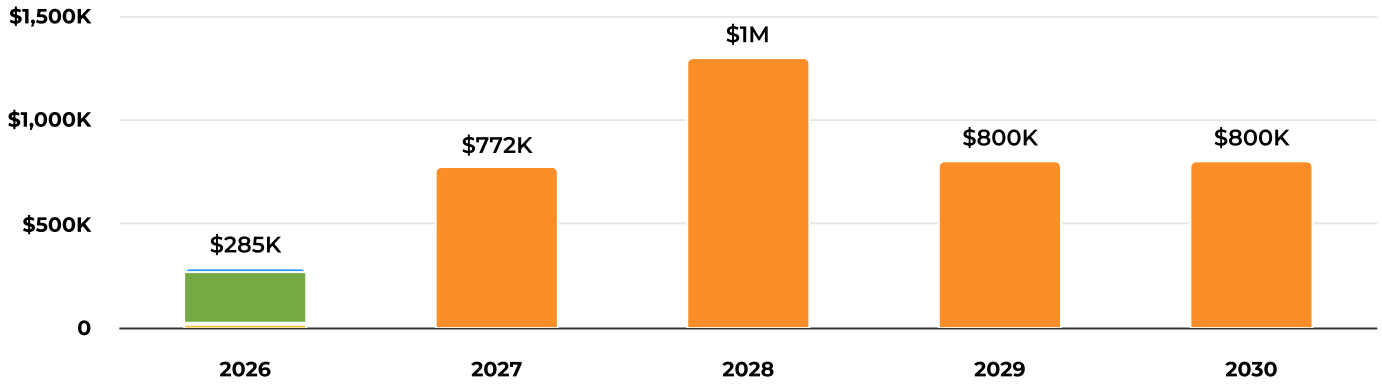
FY2026 Budget	Total Budget (all years)	Project Total
$100K	**$100K**	**$100K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$100,000	**$100,000**
Total	**$100,000**	**$100,000**

SEWER DISTRICT #1

FY26 - FY30 SEWER DISTRICT #1 Projects



2026 SD1 - Self-Leveling Manholes	**$20,000**	0.51%
2026 SD1 - Sewer Collection System Linings (Mains & Manholes)	**$240,000**	6.07%
Capital Needs Assessment - SD#1	**$3,672,000**	92.80%
Equipment Trailer (SD1)	**$10,000**	0.25%
SD1 - Forklift for Pole Barn	**$15,000**	0.38%

Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2026 SD1 - Self-Leveling Manholes	$20,000	$0	$0	$0	$0	**$20,000**
2026 SD1 - Sewer Collection System Linings (Mains & Manholes)	$240,000	$0	$0	$0	$0	**$240,000**
Capital Needs Assessment - SD#1	$0	$772,000	$1,300,000	$800,000	$800,000	**$3,672,000**
Equipment Trailer (SD1)	$10,000	$0	$0	$0	$0	**$10,000**
SD1 - Forklift for Pole Barn	$15,000	$0	$0	$0	$0	**$15,000**
Total Summary of Requests	**$285,000**	**$772,000**	**$1,300,000**	**$800,000**	**$800,000**	**$3,957,000**

2026 SD1 - Self-Leveling Manholes

Overview

Request Owner	Alexandra Rennie, Executive Director, Sewer Districts
Department	SEWER DISTRICT #1
Type	Capital Improvement
Estimated Start Date	04/1/2026
Estimated Completion Date	12/31/2026

Description

Replacement of manhole frames and covers totaling $40,000 but split between the two districts.

Details

Type of Project: Improvement

Purpose & Justification

Needed for replacing frames and covers when they break and for replacing existing when roads are being rehabilitated.

Supplemental Attachments

Quote

Self Leveling MH Assembly

MH Cover

Capital Cost

FY2026 Budget
$20K

Total Budget (all years)
$20K

Project Total
$20K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Construction/Maintenance	$20,000	**$20,000**
Total	**$20,000**	**$20,000**

Funding Sources

FY2026 Budget
$20K

Total Budget (all years)
$20K

Project Total
$20K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$20,000	**$20,000**
Total	**$20,000**	**$20,000**

2026 SD1 - Sewer Collection System Linings (Mains & Manholes)

Overview

Request Owner	Alexandra Rennie, Executive Director, Sewer Districts
Department	SEWER DISTRICT #1
Type	Capital Improvement
Estimated Start Date	04/1/2026
Estimated Completion Date	12/31/2026

Description

Cured-in-place lining of sewer mains, sewer laterals, and manholes found during routine maintenance to be in disrepair and/or have infiltration.

Details

Type of Project: Improvement

Purpose & Justification

CIPP lining of sewer mains is effective at repairing lines that are in disrepair, found to be close to collapsing, and/or having infiltration. It is a much more cost-effective means of repair than an open-cut trench replacement. Sewer District #1 has a high amount of infiltration of groundwater into the sewer collection system. CIPP lining of sewer mains with groundwater infiltration is a cost effective means of removing infiltration from the collection system and reducing operational costs of treating clean groundwater at the treatment plant.

CIPP manhole lining can be used to seal a leaking manhole and make it watertight and is also effective at repairing the integrity of a manhole to keep it from collapsing. Lining aged manholes that are in poor condition is a cost-effective, long-lasting repair that structurally reinforces the manhole to prevent it from collapsing.

Planned linings for 2026 are approximately 2,500 feet of main and 3 manholes.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$240K	**$240K**	**$240K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Construction/Maintenance	$240,000	**$240,000**
Total	**$240,000**	**$240,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$240K	**$240K**	**$240K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$240,000	**$240,000**
Total	**$240,000**	**$240,000**

Capital Needs Assessment - SD#1

Overview

Request Owner Matt Fogarty, Deputy Budget Director

Department SEWER DISTRICT #1

Type Capital Improvement

Estimated Start Date 10/1/2026

Estimated Completion Date 12/1/2030

Description

This captures the capital needs for Sewer District #1.

Details

Type of Project: New Construction

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$3.67M

Project Total
$3.67M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Construction/Maintenance	$772,000	$1,300,000	$800,000	$800,000	**$3,672,000**
Total	**$772,000**	**$1,300,000**	**$800,000**	**$800,000**	**$3,672,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$3.67M

Project Total
$3.67M

Detailed Breakdown

Category	FY2027 *Proposed*	FY2028 *Proposed*	FY2029 *Proposed*	FY2030 *Proposed*	Total
Local (Bond Future Year)	$772,000	$1,300,000	$800,000	$800,000	**$3,672,000**
Total	**$772,000**	**$1,300,000**	**$800,000**	**$800,000**	**$3,672,000**

Equipment Trailer (SD1)

Overview

Request Owner Alexandra Rennie, Executive Director, Sewer Districts

Department SEWER DISTRICT #1

Type Capital Equipment

Description

Purchase of an equipment trailer to be used by the sewer collection crew. Total cost of $20,000 with an even split between the two districts.

Details

New Purchase or Replacement: New

Useful Life (estimate): 10 or more years

New or Used Vehicle: New Vehicle

Purpose & Justification

The sewer collection crew is in need of an equipment trailer to haul materials and equipment to job sites when performing maintenance on manholes, sewer main spot repairs, and pump stations.

Capital Cost

FY2026 Budget
$10K

Total Budget (all years)
$10K

Project Total
$10K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Purchase Price	$10,000	**$10,000**
Total	**$10,000**	**$10,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$10K	**$10K**	**$10K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$10,000	**$10,000**
Total	**$10,000**	**$10,000**

SD1 - Forklift for Pole Barn

Overview

Request Owner Alexandra Rennie, Executive Director, Sewer Districts

Department SEWER DISTRICT #1

Type Capital Equipment

Description

Purchase of fork lift for use in new pole barn at collection crew garage. Total cost is $30,000 split evenly between the two districts with a share of $15,000 for Sewer District #1.

Details

New Purchase or Replacement: New

Useful Life (estimate): 10 or more years

New or Used Vehicle: New Vehicle

Purpose & Justification

With the new pole barn construction complete, a forklift will be needed to unload delivery trucks and to safely store items in the pole barn. Staff have been using a tractor to unload delivery trucks but using the tractor to store parts in the pole barn is not a viable option as the tractor does not have the maneuverability needed in tight spaces.

Capital Cost

FY2026 Budget
$15K

Total Budget (all years)
$15K

Project Total
$15K

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Purchase Price	$15,000	**$15,000**
Total	**$15,000**	**$15,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$15K	**$15K**	**$15K**

Detailed Breakdown

Category	FY2026 *Proposed*	Total
Local (Bond Current Year)	$15,000	**$15,000**
Total	**$15,000**	**$15,000**

Appendix

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.