



# Status Update of County/City DPW Agreement

October 30, 2025

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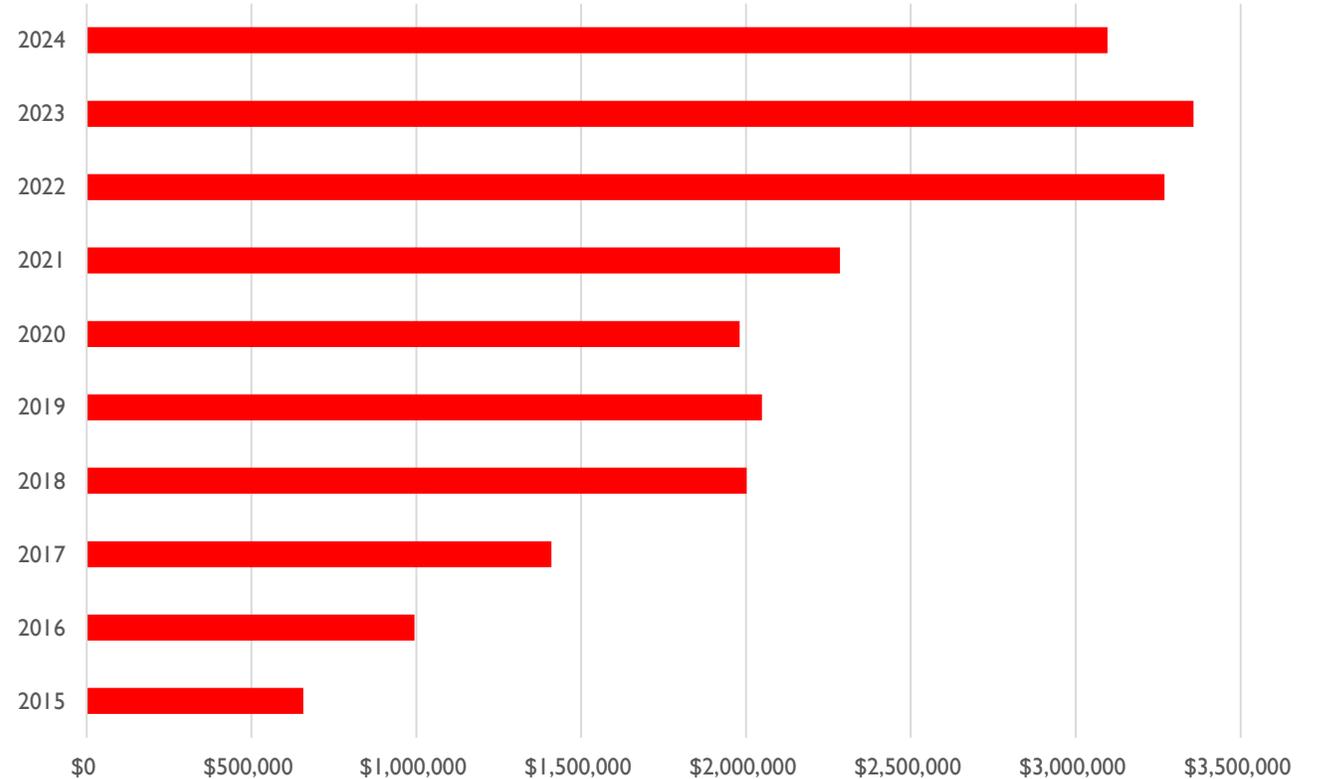
## In May of 2013:

- The County projected significant budget deficits while preparing its multiyear plan.
- Implemented an early retirement incentive to reduce payroll.
- Negotiated a new CSEA new hire plan to eliminate steps and reduce entry salaries.
- Those measures did not bridge the gap so we implemented a new sales tax sharing formula which began in 2015 and over 4 years gradually increased the county share from 62.5% to 75%.
- The previous County Administration was aware of the future impact.



# City of Elmira Sales Tax Loss

	Sales Tax Loss
<b>2024</b>	<b>\$3,096,271</b>
<b>2023</b>	<b>\$3,357,626</b>
<b>2022</b>	<b>\$3,269,557</b>
<b>2021</b>	<b>\$2,285,317</b>
<b>2020</b>	<b>\$1,981,224</b>
<b>2019</b>	<b>\$2,048,615</b>
<b>2018</b>	<b>\$2,002,256</b>
<b>2017</b>	<b>\$1,409,699</b>
<b>2016</b>	<b>\$994,809</b>
<b>2015</b>	<b>\$656,871</b>
	<b>-\$21,102,245</b>



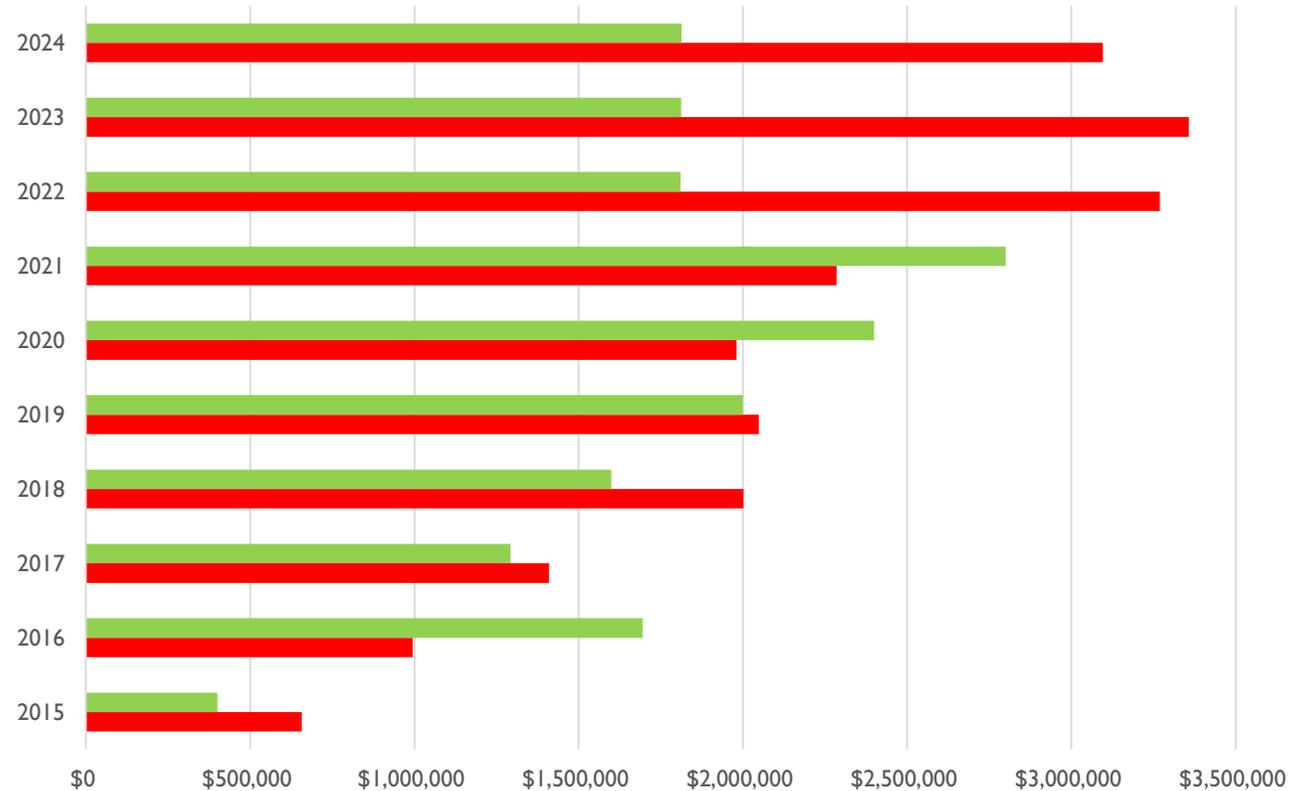
## Beginning in 2015 and 2016:

- To help the City offset this loss of revenue the County assumed the City's payroll and fringe benefits of their DPW and BG Departments.
- Through 2018 that relief offset any loss of sales tax.
- An audit of from Bonadio and a study from CGR reaffirmed this calculation.



# Chemung County's DPW and B&G Expense Relief

	DPW & BG Expense Relief
2024	\$1,813,149
2023	\$1,811,714
2022	\$1,810,547
2021	\$2,800,000
2020	\$2,400,000
2019	\$2,000,000
2018	\$1,600,000
2017	\$1,292,465
2016	\$1,695,174
2015	\$400,000
	<b>\$17,623,049</b>



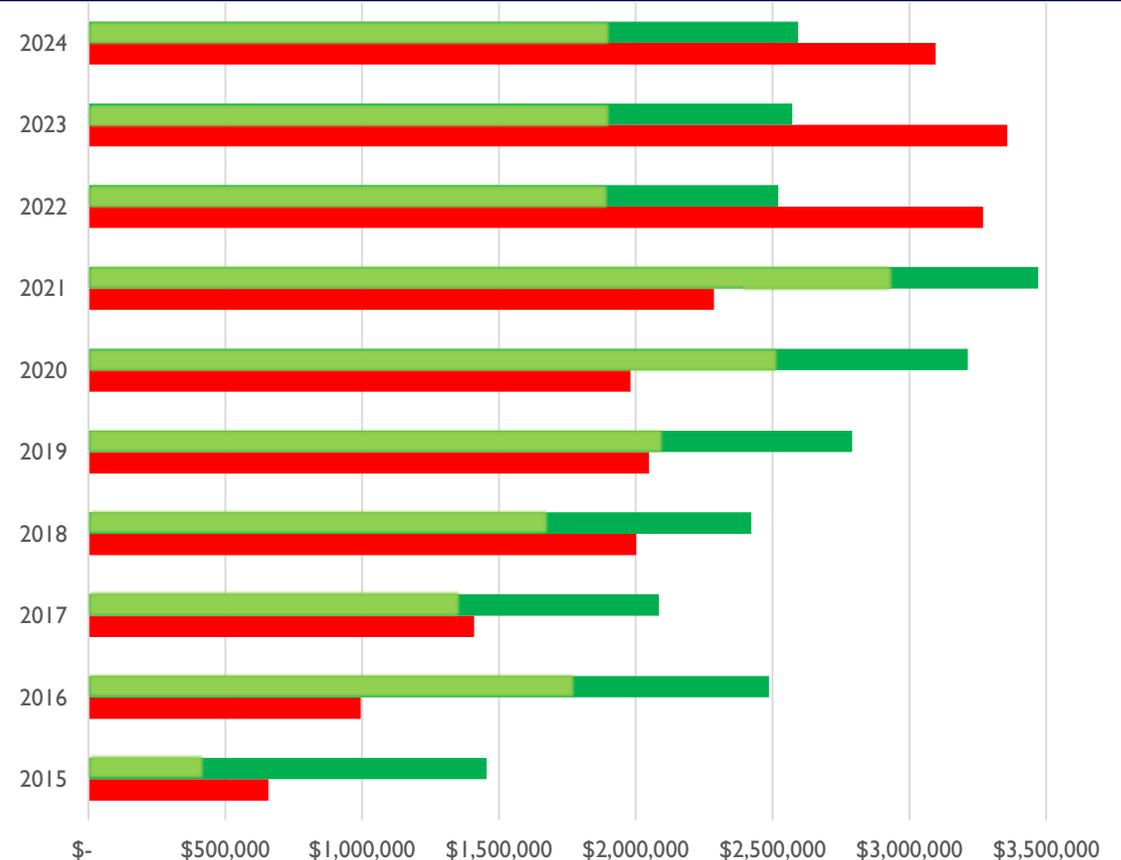
## Additional Relief:

- Furthermore, the County provided additional relief to the City by assuming their cost of oversight of several City Departments/functions:
- Salaries and fringes for the Directors of CITY Purchasing , Workers Compensation, Information Technology, DPW, Building and Grounds and Safety Departments were assumed by the County.
- The Grand total of this additional relief was nearly \$8 million,



# Chemung County's DPW/B&G, and Admin Expense City Relief

	DPW & BG Expense Relief	Administrative Costs Relief	Total Relief
2024	\$1,813,149	\$780,013	\$2,593,162
2023	\$1,811,714	\$760,560	\$2,572,274
2022	\$1,810,547	\$709,967	\$2,520,514
2021	\$2,800,000	\$671,006	\$3,471,006
2020	\$2,400,000	\$813,872	\$3,213,872
2019	\$2,000,000	\$790,772	\$2,790,772
2018	\$1,600,000	\$821,636	\$2,421,636
2017	\$1,292,465	\$791,977	\$2,084,442
2016	\$1,695,174	\$791,863	\$2,487,037
2015	\$400,000	\$1,055,049	\$1,455,049
	<b>\$17,623,049</b>	<b>\$7,986,715</b>	<b>\$25,609,764</b>



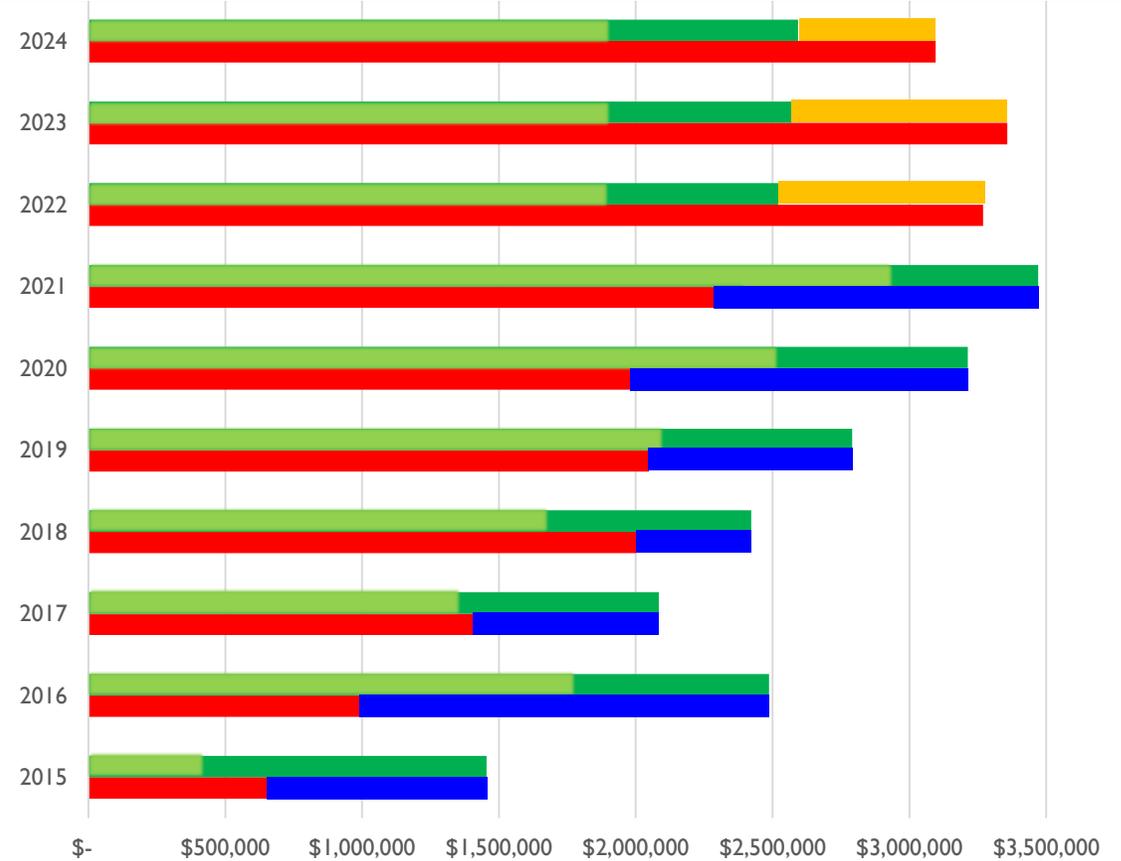
## Loss of Sales Tax Revenue vs. Total Relief:

- Here is the impact of the entire \$25.6 Million of relief applied against the loss in sales tax.



# City of Elmira's Net Effect

	Total Loss	Total Relief	Difference
2024	-\$3,096,271	\$2,593,162	-\$503,109
2023	-\$3,357,626	\$2,572,274	-\$785,352
2022	-\$3,269,557	\$2,520,514	-\$749,043
2021	-\$2,285,317	\$3,471,006	\$1,185,689
2020	-\$1,981,224	\$3,213,872	\$1,232,648
2019	-\$2,048,615	\$2,790,772	\$742,157
2018	-\$2,002,256	\$2,421,636	\$419,380
2017	-\$1,409,699	\$2,084,442	\$674,743
2016	-\$994,809	\$2,487,037	\$1,492,228
2015	-\$656,871	\$1,455,049	\$798,178
	<b>-\$21,102,245</b>	<b>\$25,609,764</b>	<b>\$4,507,519</b>



# Conclusion

- Relief exceeded sales tax loss by **at least** \$4.5\$ million. Therefore, it is evident that County has not contributed to the structural deficit of the City.
- Furthermore, these slides do not include various other relief measures the County has provided the City over several decades.
- I can provide a list of examples.



# In Closing

- Even after implementing this new sales tax agreement the County still incurred deficits from the beginning of this agreement through the beginning of COVID, and starting again Post COVID.
- While the City did incur a deficit in 2016, and nearly broke even in 2017, it has incurred surpluses from 2018 to 2023.
- This only supports the notion the County has not contributed to the structural deficit of the City.
- The County cannot afford to continue providing relief to the City because of our Unfunded Mandates and our Structural Deficit
- IMHO it's too late to help the City without inflicting greater harm on the County, community and taxpayers.

