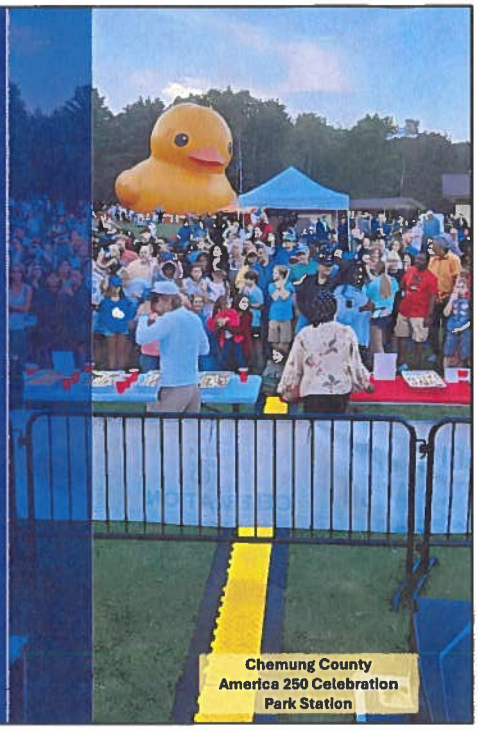
2027 Chemung County Executive Budget Proposal

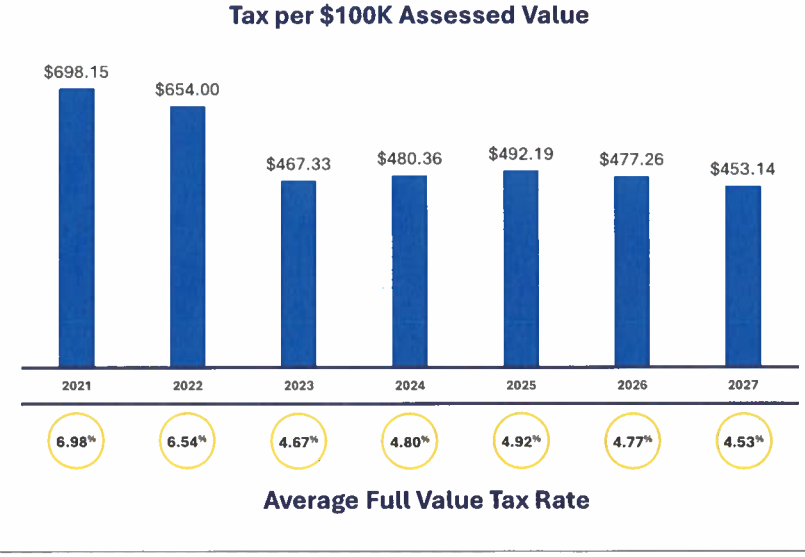
November 10, 2026

Hon. Christopher J. Moss *Chemung County Executive*
Jennifer Furman *Deputy County Executive*
Rejean K. Archambeault *Director of Budget and Research*
Matthew N. Fogarty *Deputy Director of Budget and Research*



1

General Fund Average Full Tax Value Rate and Impact

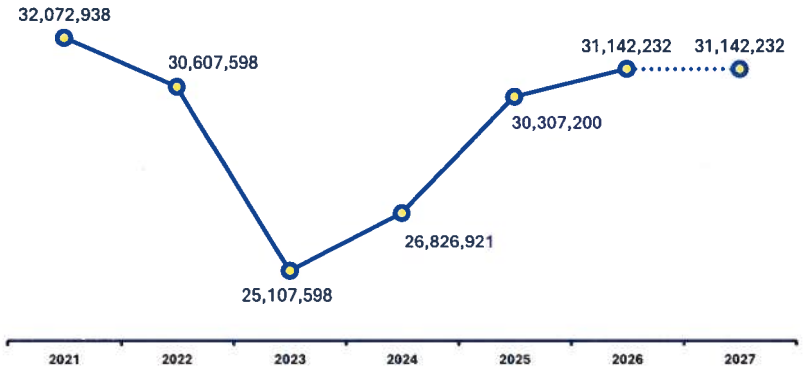


2027 Chemung County Executive Budget Proposal 2

2

General Fund Tax Levy

The proposed 2027 General Fund Tax Levy of **$31,142,232** is **0.00%** higher than the 2026 tax levy.



3

Total Appropriations

The recommended 2027 budget contains Gross Appropriations of $315,256,633; an increase of approximately **6.34%.**

Fund Increases

- 6.8% General Fund
- 10.6% County Road
- 4.8% Road Machinery
- 3.9% Sewer District #1
- 4.5% Solid Waste
- 10.9% Nursing Facility
- 33.2% Airport

Fund Decreases

- .1% Elmira Sewer District
- 9.7% Worker's Compensation
- 3.3% Health Insurance

2027 (General Fund)

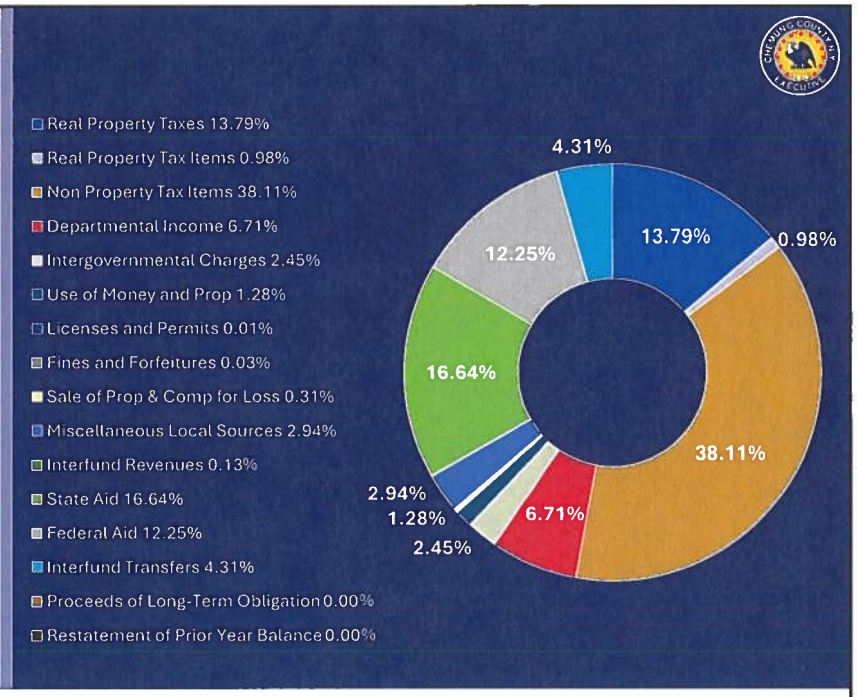
Revenue	$	213,511,189
Fund Balance	$	9,612,985
Tax Stabilization	$	0
Expenditures	$	223,124,174
YoY Change	$	14,231,061

2026 (General Fund)

Revenue	$	203,926,070
Fund Balance	$	2,467,043
Tax Stabilization	$	2,500,000
Expenditures	$	208,893,113
YoY Change	$	(4,857,683)

4

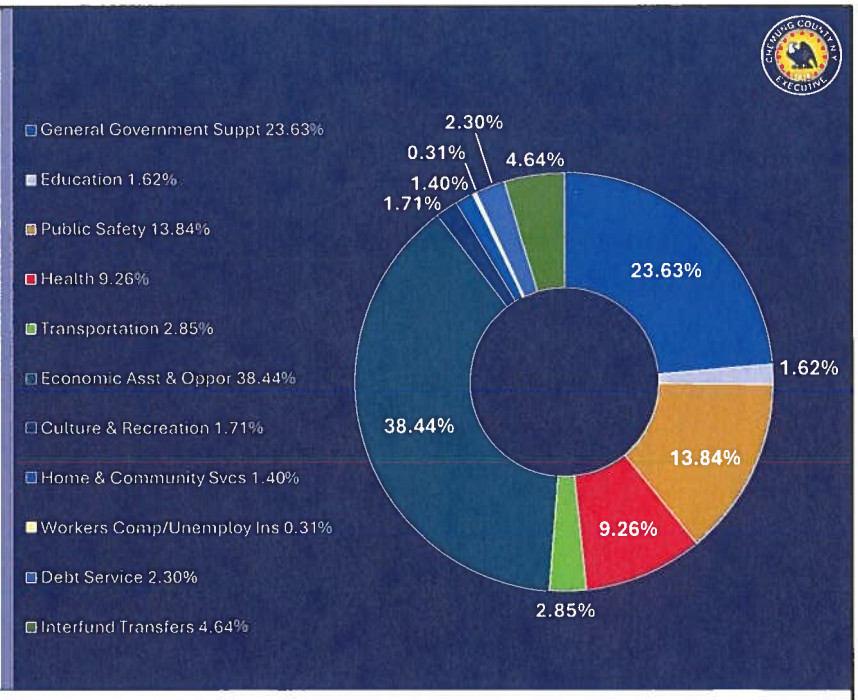
Where the Money Comes From – General Fund



2027 Chemung County Executive Budget Proposal 5

5

Where the Money Goes – General Fund

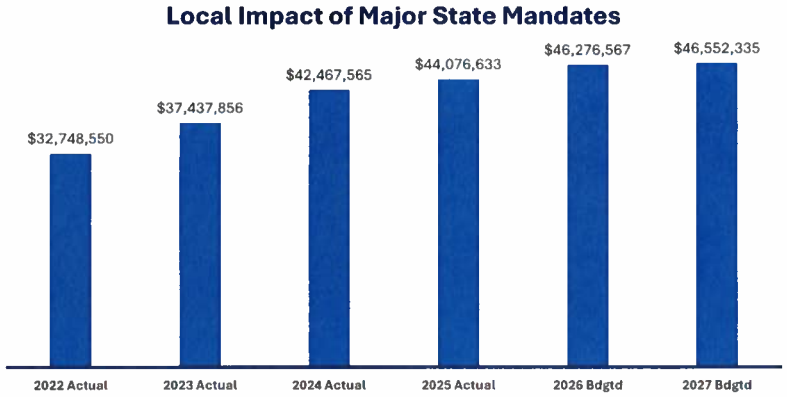


2027 Chemung County Executive Budget Proposal 6

6

Major State Mandates

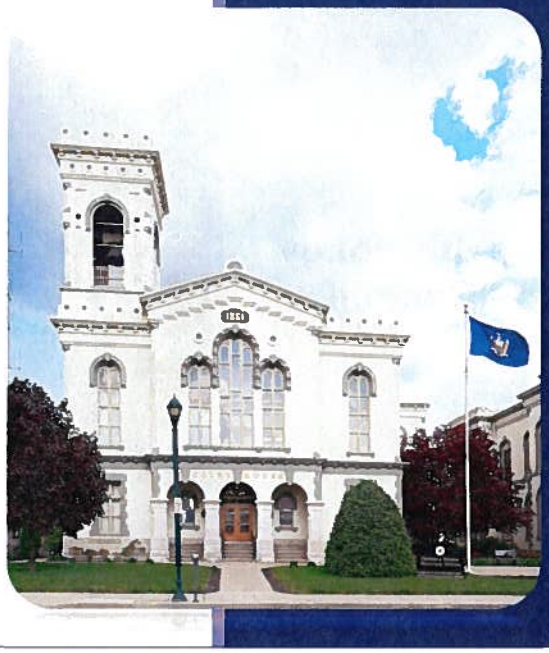
Medicaid
TANF / Safety Net
Child Welfare
Special Education / Pre-K
Indigent Defense
Probation
Pension
Early Intervention
Youth Detention



7

Fund Balance Appropriation

The 2027 spending plan recommends the utilization/appropriation of **$9.6 million** dollars worth of fund balance from the General Fund to balance the budget



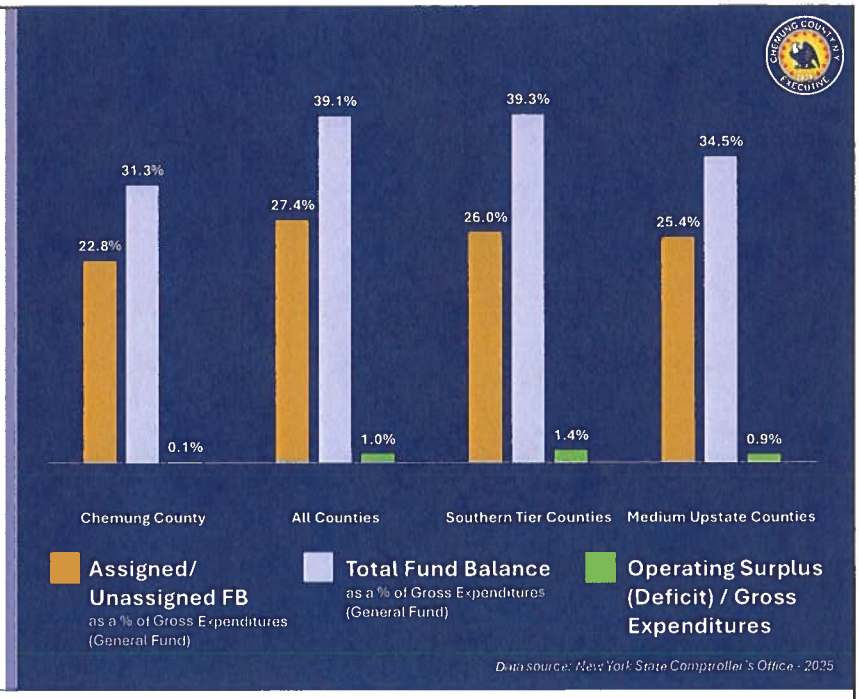
8

Fund Balance

Comparison Indicators

Peer group used for all indicators:

All Counties	**57**
Southern Tier Counties	**9**
Medium Upstate Counties	**14**



10

Sales Tax Overview

Projected Growth is
3.5%

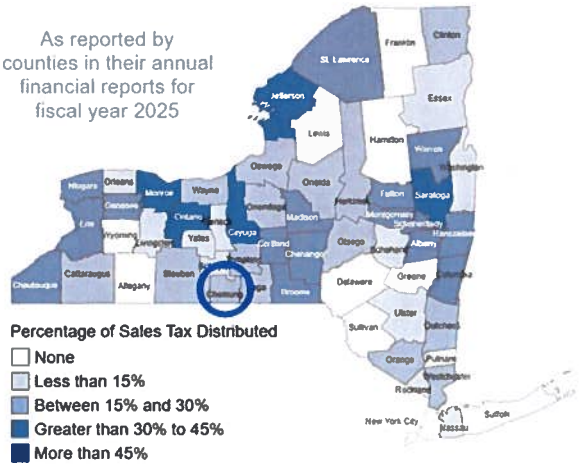
2026 Sales Tax Collections (Estimated)
$81m - $82m

2027 Sales Tax Collections (Estimated)
$83,876,754

11

Percentage of County Sales Tax Revenue Distributed to Other Local Governments

As reported by counties in their annual financial reports for fiscal year 2025



Sales Tax Sharing Summary for Chemung County

County Tax Rate
4.00%

Cities Imposing a Sales Tax
None

Cities Not Imposing a Sales Tax
Elmira

First 3.00%:†
The county retains 65.45% and distributes 34.55% to towns, villages and the City of Elmira based on population.

Additional 1.00%:†
Retained by the County.

†*Information provided by county officials in a July 2026 questionnaire*

12

Sales Tax Overview

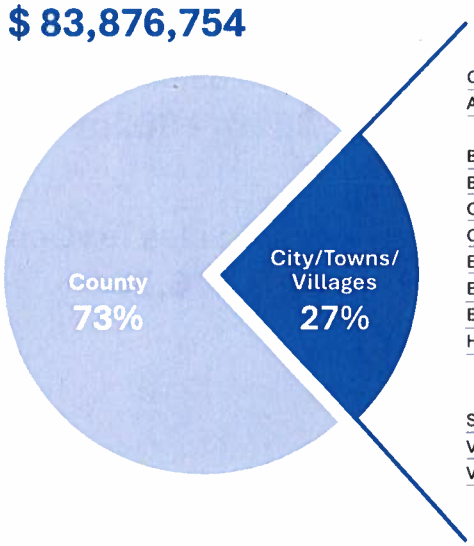
Calculation is based on the proposed 2027/28 Sales Tax Agreement

- First 3.00% - County retains 65.45% and distributes 34.55% to City, Towns and Village.
- Additional 1% - County retains 100% up to $76.5 million then splits excess collections 50/50 with City, Towns and Villages.
- Allocation is based on 2020 Census while the Town/Village allocation is based on 2026 Assessment

Estimated Impact: An additional 1.10% or $918,448 will be shared with local municipalities.

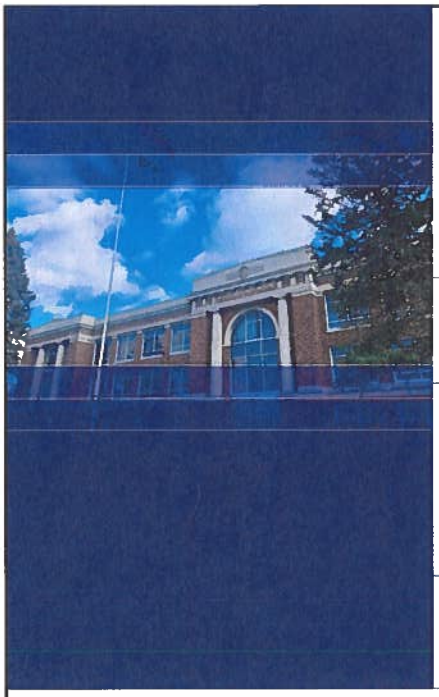
2027 Sales Tax Collections (Estimated)

$ 83,876,754



City of Elmira	8.51%
Ashland	0.33%
Wellsburg	0.15%
Baldwin	0.26%
Big Flats	2.50%
Catlin	0.82%
Chemung	0.76%
Elmira	1.95%
Elmira Heights Village	0.25%
Erin	0.58%
Horseheads	3.70%
Horseheads Village	2.04%
Elmira Heights Village	0.48%
Southport	3.11%
Van Etten	0.49%
Veteran	1.04%
Millport Village	0.03%

13



Social Services

The **2027** recommended budget appropriates **$81,109,806** to the department of Social Services

2026 total approved appropriations to Social Services **$77,105,046**

▲ $1.3 million local share increase from 2026 to 2027

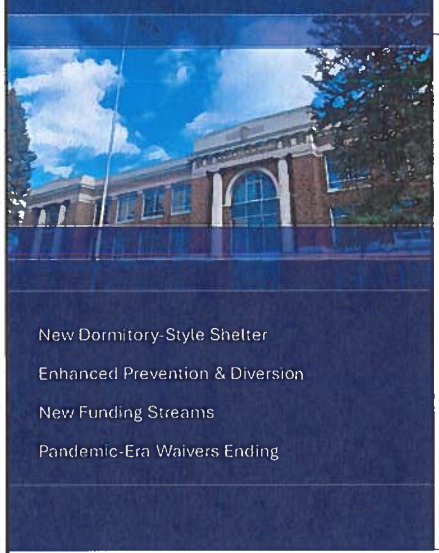
Increase mainly caused by SNAP cost shift:

- OBBBA reduced the federal share of SNAP admin funding from 50% to 25%. Estimated annual local share impact is $750K - $1M (effective October 1, 2026).
- OBBBA created new state-level cost-sharing requirement tied to SNAP payment error rates (PER). Estimated annual local share impact is $4.5M - $5M (effective October 1, 2027, one-year delay pending Congressional approval).

Continued expenditure growth:

- Payroll and benefit costs - $1.2M increase over 2026
- Medicaid costs - $300K increase over 2026

14



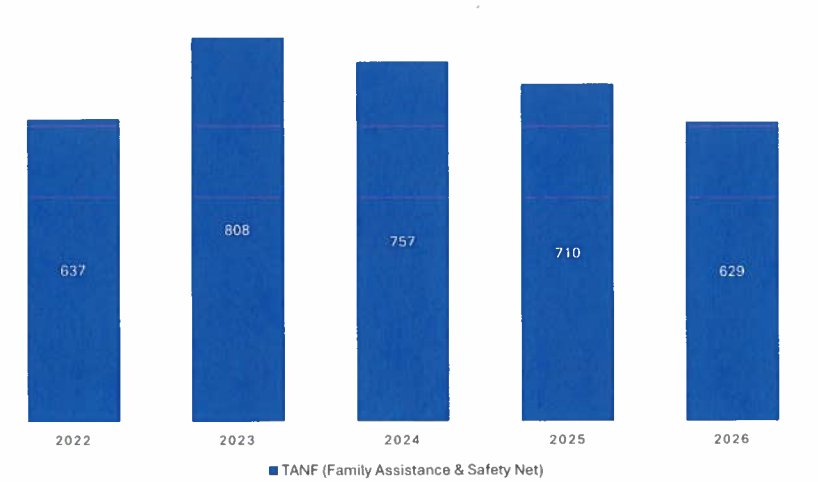
Social Services Caseload Trends

New Dormitory-Style Shelter

Enhanced Prevention & Diversion

New Funding Streams

Pandemic-Era Waivers Ending



15

Personnel

2027 FTE Count
(Full-time Equivalents)

2027 FTE Count: 991.38
▲ 3.70



16

Personnel

Annual Vacancy Review

Key Drivers of Hard-to-Fill Vacancies

1. Labor Market Shortages in Specialized Fields
2. Noncompetitive Compensation
3. Specialized Skill Requirements
4. Reliance of Temporary or Agency Staffing
5. Regulatory Mandates

All departments indicated they needed mandated or fully funded positions



17

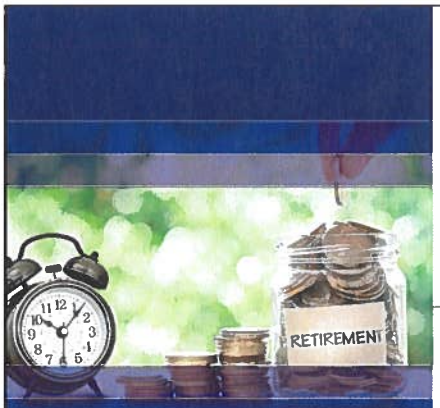
Salary Chart

Single Rate and Elected Officials

Category	Position	%
FT Elected	County Executive	0.0%
FT Elected	County Treasurer, Sheriff, Clerk	3.5%
PT Elected	County Legislature	3.5%
Non-Union	Single Rate	3.5%



18

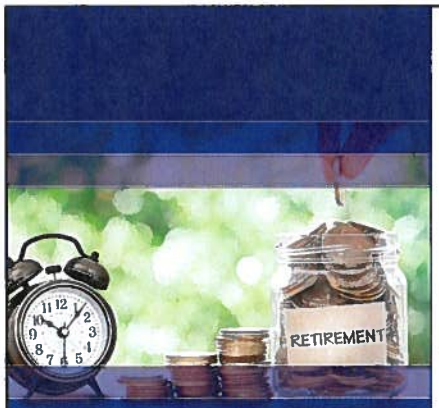


NYS Pension Costs

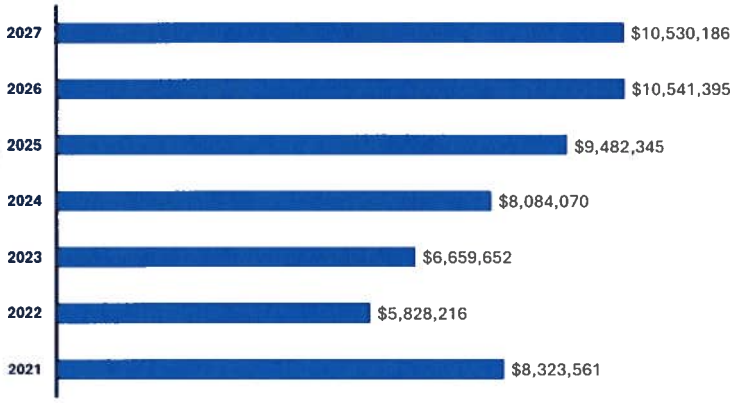
⇔ Mandated State Pension expense will decrease slightly from **$10,486,789** (SFY 2027/Paid 2026) ➧ **$10,473,946** (SFY 2028/Paid 2027)

- Key factors affecting rates are investment performance, actuarial assumptions, inflation's impact on COLA for retirees, higher salary base and benefit changes enacted by the Legislature and Governor
- **Benefit Improvements for Tier 5 and 6 Members**
  - Reduced contribution rates for Tier 6 members
  - Overtime pay temporarily excluded from Tier 6 contribution rates
  - Increased overtime limits for calculation of final average earnings
- Legislated benefit improvements are expected to cost the county an additional .6% - .8% of billable salary.

19



NYS Pension Costs



20

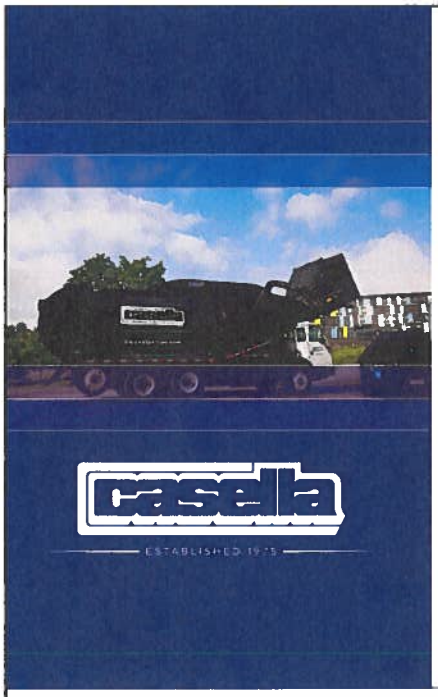
Capital Projects

Recommended spending on 2027 capital projects total **$25,291,062**



Airport	Highway	General Gov't Support	Sewer	Other Transportation	Capital Project 2027 Local Share
$1,487,579	$10,712,000	$6,705,183	$1,255,000	$5,131,300	$12,830,565

21



Community Development Funding

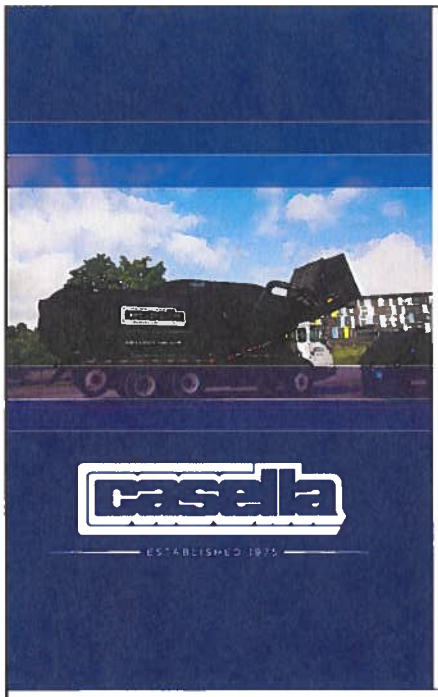
In 2026 multiple organizations benefited from the Casella Community Development funding which was appropriated in the 2026 spending plan.

The 2027 budget again includes **$150,000** which will be split between the Legislature and the Executive Branches for various community development projects.

Scholarship Fund

In 2026 multiple individuals benefited from the Casella Scholarship funding which was appropriated in the 2026 spending plan.

The 2027 budget again includes **$22,000** which will awarded to eligible High School students accepted into college and enrolled full time in an environmental-related degree program.



Community Development Funding
Entities that Received Funding

Big Flats Historical Society and Museum	Chemung County Agricultural Society	Town of Baldwin	Trout Unlimited	Career Development Council
Town of Southport	Town of Van Etten	Village of Horseheads	Village of Elmira Heights	First Presbyterian Church of Big Flats
Economic Opportunity Program, Inc.	Friends of the Civil War Prison Camp	Chemung County Chamber of Commerce	Community Arts of Elmira	Community Foundation of Elmira
Chemung County Historical Society	Village of Wellsburg	Town of Ashland	Man2Man Forum Inc.	Eldridge Park Carousel Preservation
Southport Historical Society	The Josh Palmer Fund Inc.	Family Reading Partnership	Vocal Essence of the Southern Tier	Cornell Cooperative Extension



26