



Chemung County Legislature Future of DPW

Presentation by City of Elmira
October 6, 2025

Perspective



- Exemptions: 38.55% of Assessed Value
- Includes properties owned by:
 - NYS
 - Chemung County
 - Arnot Ogden Medical Center
 - Elmira College
 - LECOM
 - Elmira City School District
 - Etc.
- Tax burden carried by 61.45% Assessed Value
- City 2025 tax rate 29.9793005 per \$1,000

**SALES TAX
FORMULA
ADJUSTMENT
MADE BY
CHEMUNG
COUNTY**

**IMPACT ON
CITY OF ELMIRA**

			City Receipts	City Receipts @	City Receipts
			Actual	12.33%	Difference
2014	12.33%		\$7,248,757	\$7,248,757	\$0
2015	11.17%		\$6,261,275	\$6,911,506	(\$650,231)
2016	10.53%		\$5,759,122	\$6,743,587	(\$984,465)
2017	9.86%		\$5,531,755	\$6,917,499	(\$1,385,744)
2018	9.05%		\$5,567,960	\$7,585,961	(\$2,018,001)
2019	9.05%		\$5,683,700	\$7,743,649	(\$2,059,949)
2020	9.05%		\$5,387,829	\$7,340,545	(\$1,952,716)
2021	9.05%		\$6,313,498	\$8,601,705	(\$2,288,207)
2022	7.87%		\$5,803,750	\$9,092,788	(\$3,289,038)
2023	7.87%		\$5,981,876	\$9,371,859	(\$3,389,983)
2024	8.16%		\$5,868,814	\$8,870,047	(\$3,001,234)
2025-09 7 months	8.16%		\$3,483,696	\$5,265,212	(\$1,781,516)
				TOTAL	(\$22,801,083)

**11 Year
Revenue
Reduction
Impact**

**\$22.8
million ***

Shared Service Agreements Were Made

2015 / 2016

- DPW
- Buildings & Grounds
- Chamberlain
- Health Insurance



2025

- DPW
- Information Technology
- Buildings & Grounds
5-year payment plan

**CITY OF ELMIRA PMTS
MADE TO CHEMUNG COUNTY**

	DPW	B&G	Chamberlain	IT
2015	\$1,121,314	\$0	\$0	\$0
2016	\$969,157	\$1,126,074	\$287,498	\$0
2017	\$617,269	\$1,134,585	\$0	\$0
2018	\$203,765	\$768,175	\$0	\$16,800
2019	\$0	\$328,789	\$0	\$16,570
2020	\$86,637	\$84,204	\$0	\$17,431
2021	\$58,287	\$0	\$0	\$23,762
2022	\$104,955	\$0	\$0	\$156,502
2023	\$81,702	\$0	\$0	\$114,501
2024	\$93,508	\$181,415	\$0	\$440,247
2025-09	\$0	\$181,415	\$0	\$179,932
TOTAL	\$3,336,593	\$3,804,657	\$287,498	\$965,744

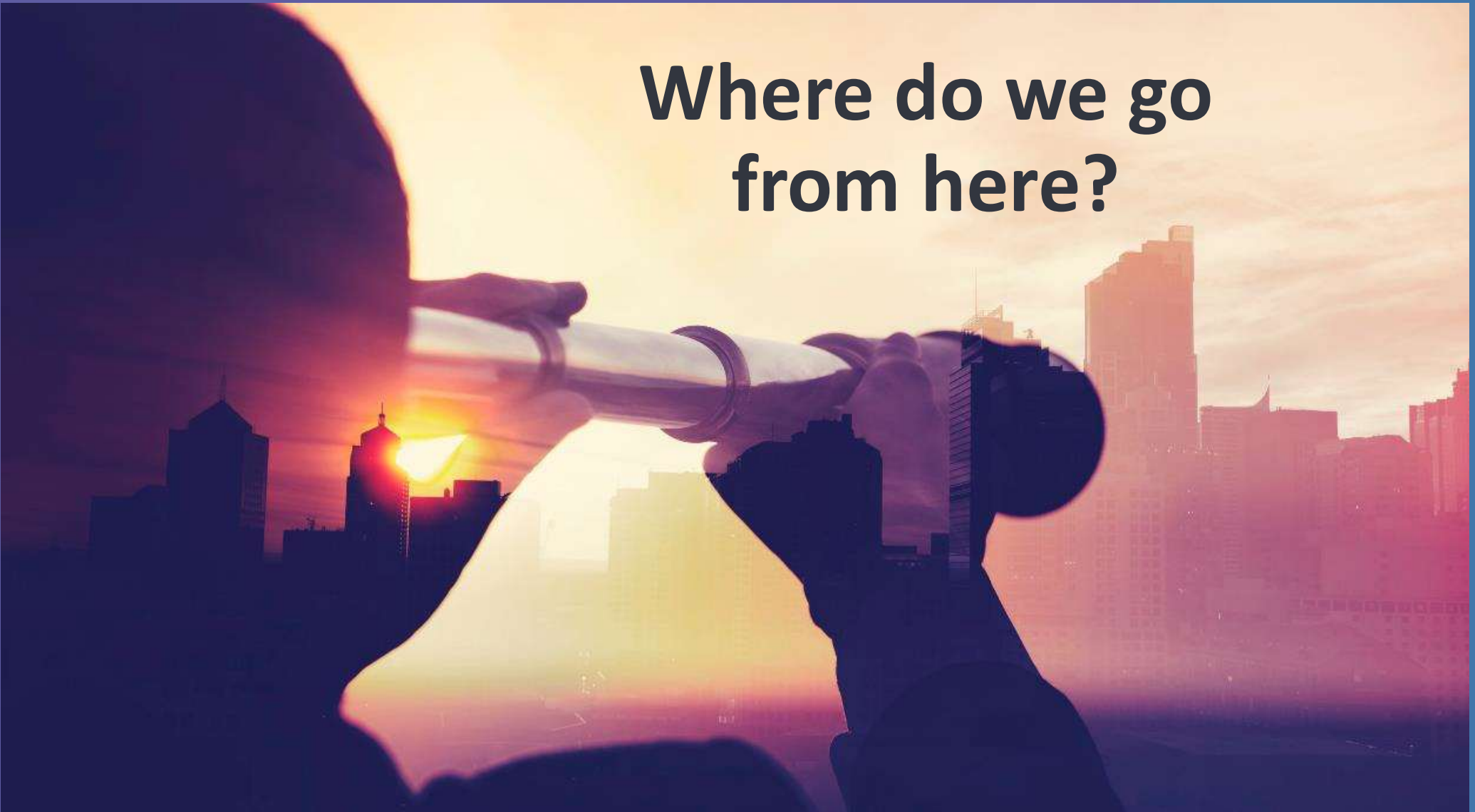
Streets and B&G Total \$7.1 Million

**B&G EXPENSES ABSORBED BY CITY
SINCE RETURN**

	B&G
2021	\$1,010,391
2022	\$1,184,883
2023	\$1,158,539
2024	\$1,241,004
2025-09	\$1,065,897
TOTAL	\$5,660,714

**Direct B&G Expenses Since Return
\$5.7 Million**

**Where do we go
from here?**





Shared Service Agreements previously identified were implemented to offset reduction of Sales Tax Revenue

Potential Solutions:

- Higher Sales Tax distribution to City of Elmira
- DPW Shared Service Agreement continues unchanged
- Vacant positions filled

**** We have received the County Executive's most recent communication.**

We look forward to an acceptable solution. **

QUESTIONS?



Thank you for your consideration.

CITY OF ELMIRA GENERAL FUND BALANCE

	2023	2024	2024
	Audited	Audited	w/ \$2.0 million Foreclosure Receipts
Non-Spendable (Prepays)	\$124,970	\$592,832	\$592,832
Restricted	\$96,846	\$96,846	\$96,846
Assigned (2025 Budget)	\$2,488,904	\$3,500,000	\$3,500,000
Unassigned	\$4,746,519	(\$1,871,563)	\$128,437
Net	\$7,457,239	\$2,318,115	\$4,318,115