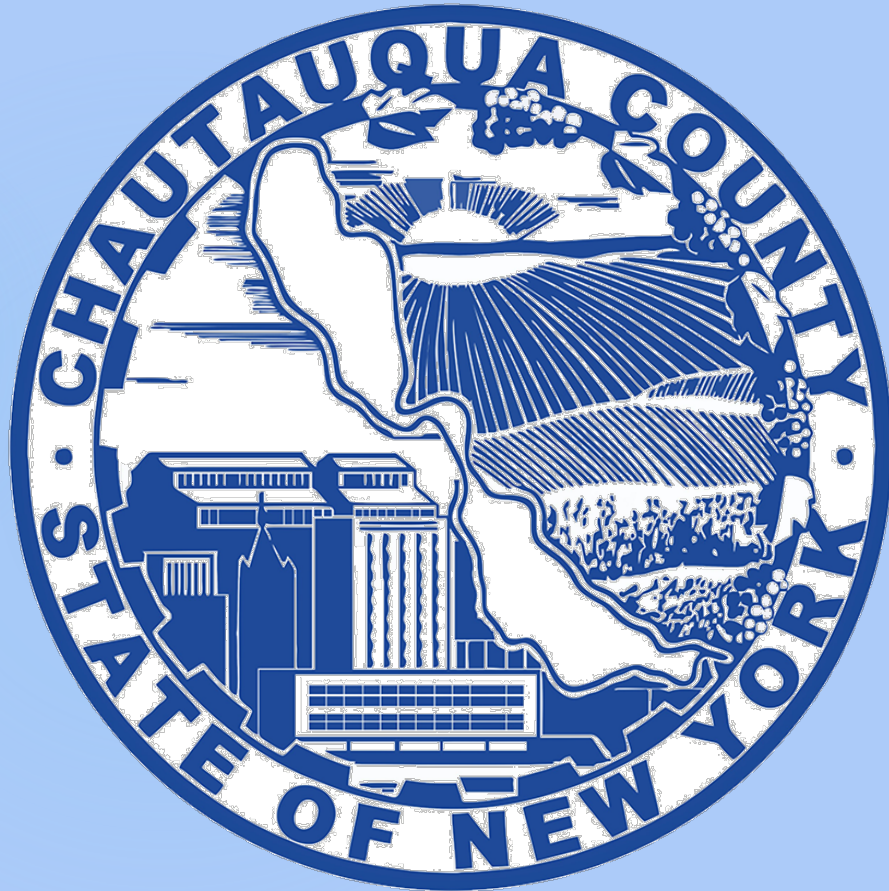


# Chautauqua County 2024 Tentative Budget



Presented by:  
County Executive  
Paul M. Wendel Jr.

Wednesday, September 27, 2023



# Targets And Goals

- ▶ **Structurally Balanced Budget**
- ▶ **Tax Levy at or Under Limit**
- ▶ **Maintain Financial Position**
- ▶ **Responsible Use of Fund Balance**



# 2024 – What To Expect

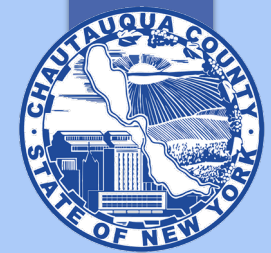


## CHALLENGES

- ▶ Medicaid
- ▶ Persistent Inflation
- ▶ Tax Cap < Inflation

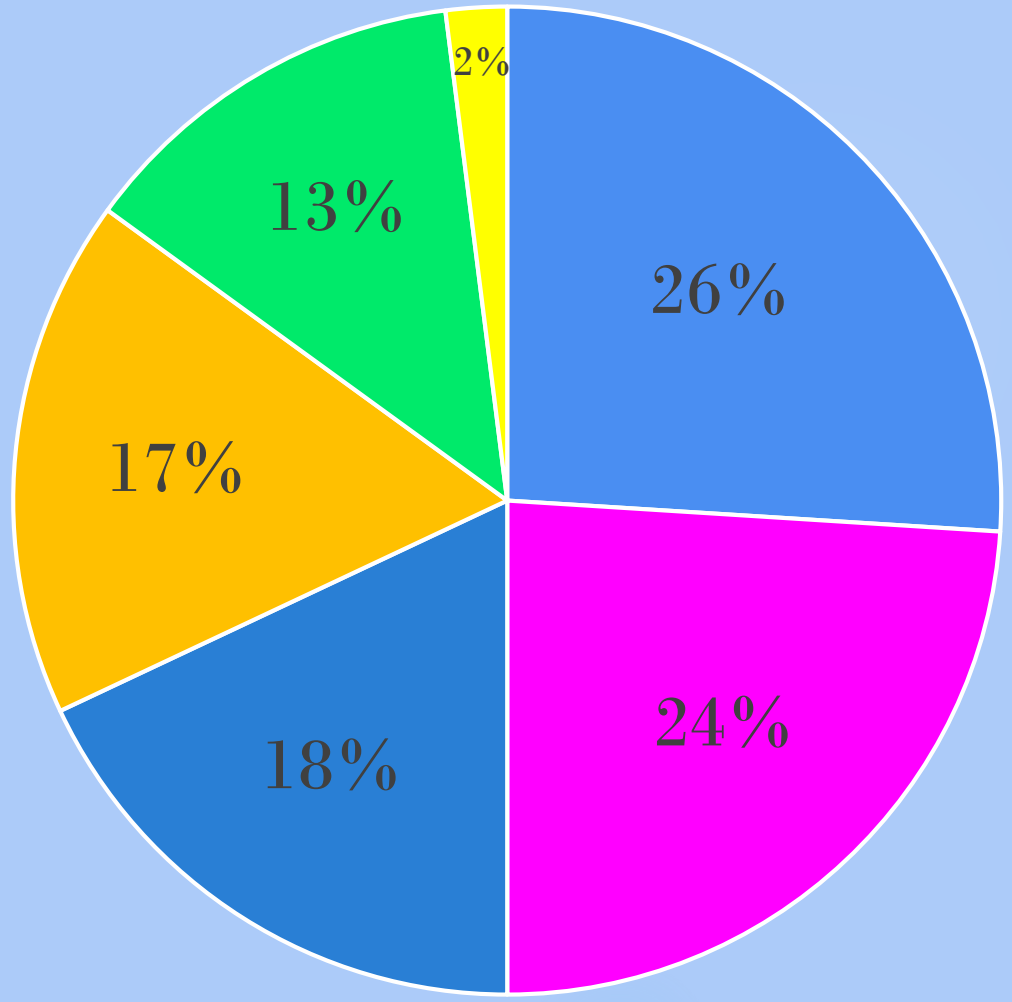
## ADVANTAGES

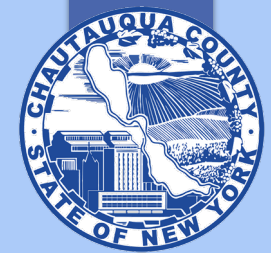
- ▶ Recruitment & Retention
- ▶ Positive Financial Position
- ▶ New Collective Bargaining Agreement



# Sources of Revenue

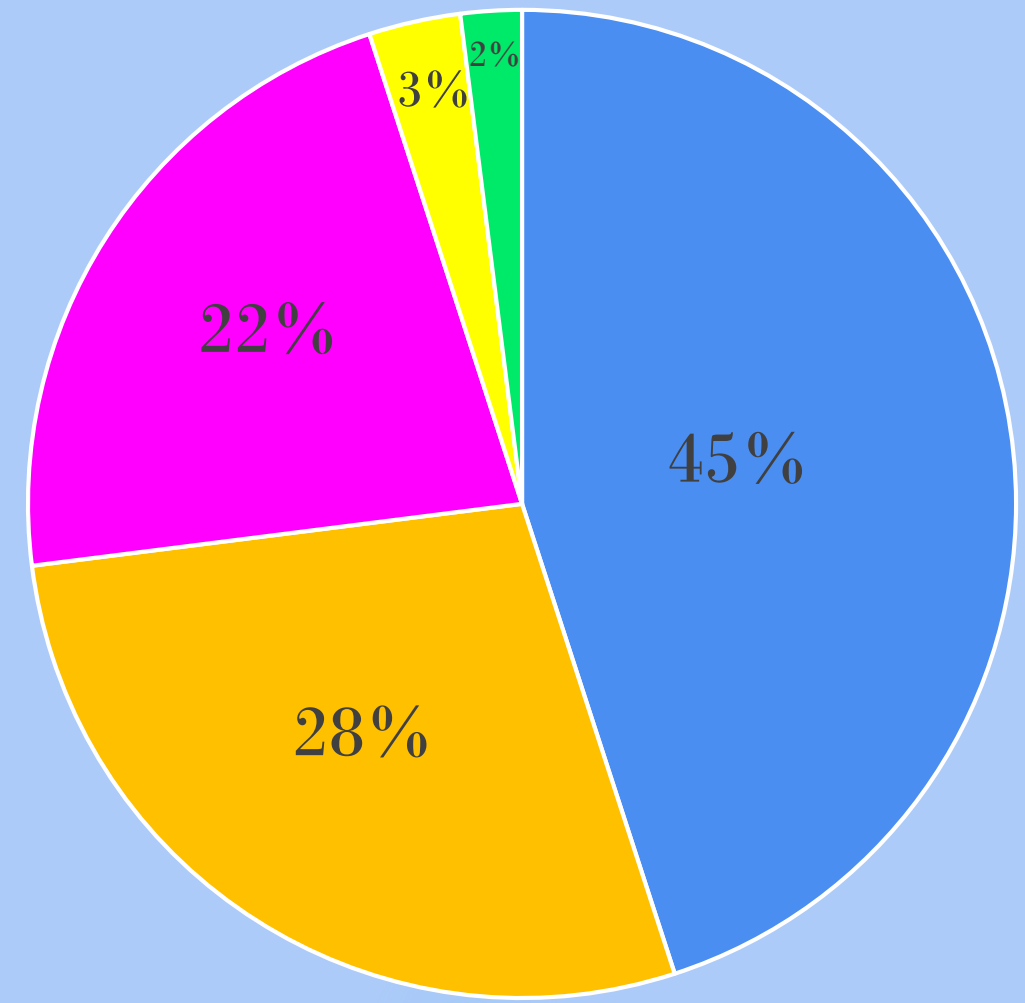
- Designated Revenues  
26%
- Real Property Tax  
24%
- Sales Tax  
18%
- State Aid  
17%
- Federal Aid  
13%
- Appropriation Surplus  
2%





# Expenses by Committee

- Human Services  
45%
- Public Facilities  
28%
- Public Safety  
22%
- Administrative Services  
3%
- Planning and Economic Development  
2%



# Accomplishments In The 2024 Budget



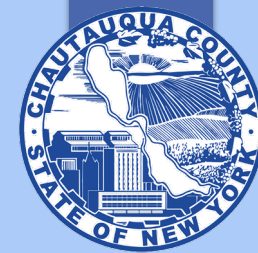
- ▶ **At the Tax Cap**
- ▶ **Maintaining Strong Financial Position**
- ▶ **Continued Sales Tax Growth**
- ▶ **Consistent Investment in Capital Projects**

# Controllable vs. Uncontrollable Expenses



**Uncontrollable  
Expenses**

- ▶ **Unfunded Mandates**
- ▶ Inflation Increasing Material Cost
- ▶ Prevailing Wage Requirements
- ▶ Medicaid
- ▶ Assigned Counsel Rates
- ▶ Cybersecurity



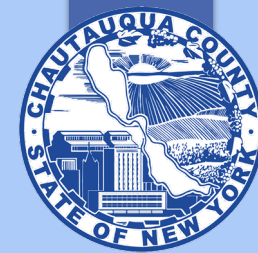
# Unfunded Mandates

## Early Budget Projections – 2024\*

SOURCE OF INCREASED COST	ITEM	TAX LEVY IMPACT
NYS MANDATE - SFY 24 & 24 Budget	Medicaid	<b>\$31,300,000</b>
NYS MANDATE - SFY 24 & 24 Budget	Assigned Counsel	\$1,800,000
NYS MANDATE - SFY 24 & 24 Budget	Foster Care & Adoption	\$6,900,000
NYS MANDATE & LABOR MKT	Jail MAT	\$1,200,000
NYS MANDATE & LABOR MKT	Jail Medical	\$1,000,000
NYS MANDATE & OTHER	NYS Retirement, Health Insurance	\$33,500,000
CYBER SECURITY COSTS	Cyber Security Software & Licenses	\$2,100,000
<b>TOTAL TAX LEVY IMPACT</b>		<b>\$77,800,000</b>
<b>LEVY INCREASE / TAX CAP ALLOWANCE</b>		<b>\$1,846,192</b>

\*Information via the New York State Association of Counties





# Controlled Expenses

**Controllable  
Expenses**

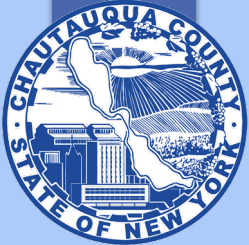
- ▶ Office Leases
- ▶ Capping New Full Time Equivalent (FTEs)

# 2024 Projects





# Tentative Property Tax Levy and Rate



	2023	2024
Tax Levy	\$69,681,835	\$71,528,027
Valuation	\$8,929,551,954	\$10,352,851,606
Tax Rate	\$7.80	?



# 1982



**Week-End Specials!**  
Now Effective Fri., Sat., Sun. & Mon.

Prices Effective Thru 8-23-82  
Quantity Rights Reserved

**Quality MARKETS**  
friendly people... friendly prices

**Store Hours**  
WESTFIELD OPEN 7-11 EVERYDAY!  
MAYVILLE Open 24 Hours Everyday  
SHERMAN Sunday 10 a.m.-4 p.m. Mon.-Sat. 9 a.m.-6 p.m.

Food Club Homogenized or 2% Milk \$1.79  
Plastic Gallon Jug  
Milk Bros High Yield Coffee 12 oz. Can \$1.77

Food Club Grade A Eggs Extra Large 67¢  
Dozen Carton

California Iceberg Lettuce 3 large heads \$1.00

Food Club 4 Flavors Pop 69¢  
2 Liter (67.6 oz.) N.R. Bottle

Regular or Light Beer Budweiser \$1.99  
6 Pack 12 oz. Cans

Heinz Tomato Ketchup \$1.49  
Large 7 lb.-12 oz. Bottle

Fresh Beef Ground Chuck \$1.28  
3 lb. Pkg. or More

Arts 'n Flowers or White Scot Towels 3 Jumbo Rolls \$2.00

Freshly Sliced Italian or Old Fashion Loaf \$1.49 lb.

Deli - Bakery Only In Stores with Deli - Bakery  
Chipped Chopped Ham \$1.99 lb.

Freshly Baked Pepperoni Bread \$1.59 Loaf

Prepared in Our Own Kitchens  
Roast Beef lb. \$4.49  
Thinly Sliced Hard Salami lb. \$2.99

Imported Jarlsburg Cheese lb. \$3.99  
Freshly Sliced Hot Pepper Cheese lb. \$2.59

Australian Coffee Cake Each \$1.29  
2 Layer Picnic Cake Each \$3.99

More Hours Available!  
WESTFIELD 7-11 EVERYDAY!  
MAYVILLE Open 24 Hours Everyday  
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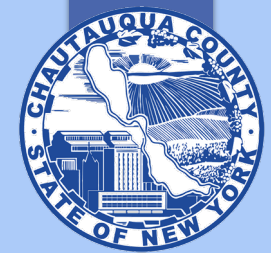
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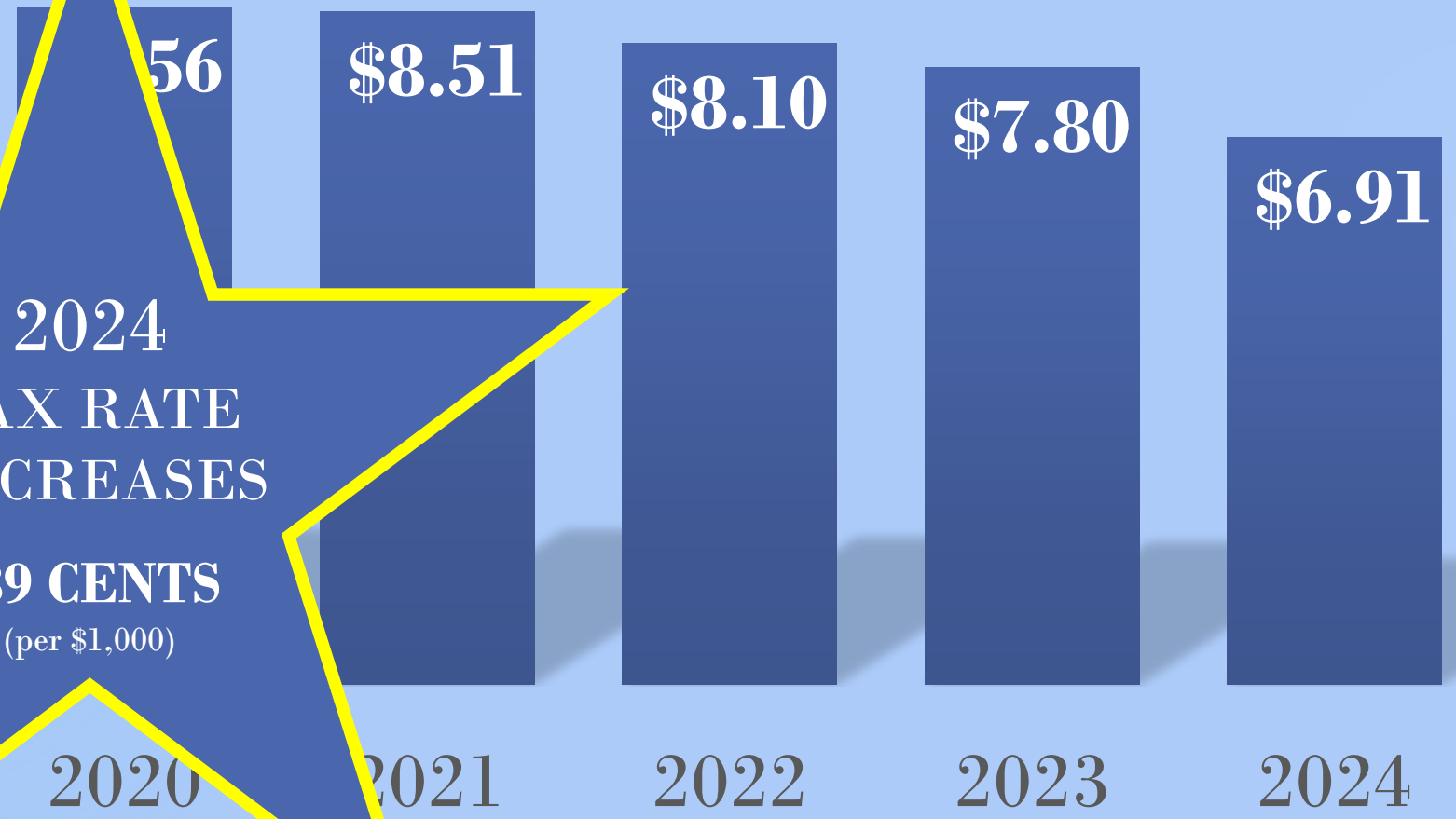
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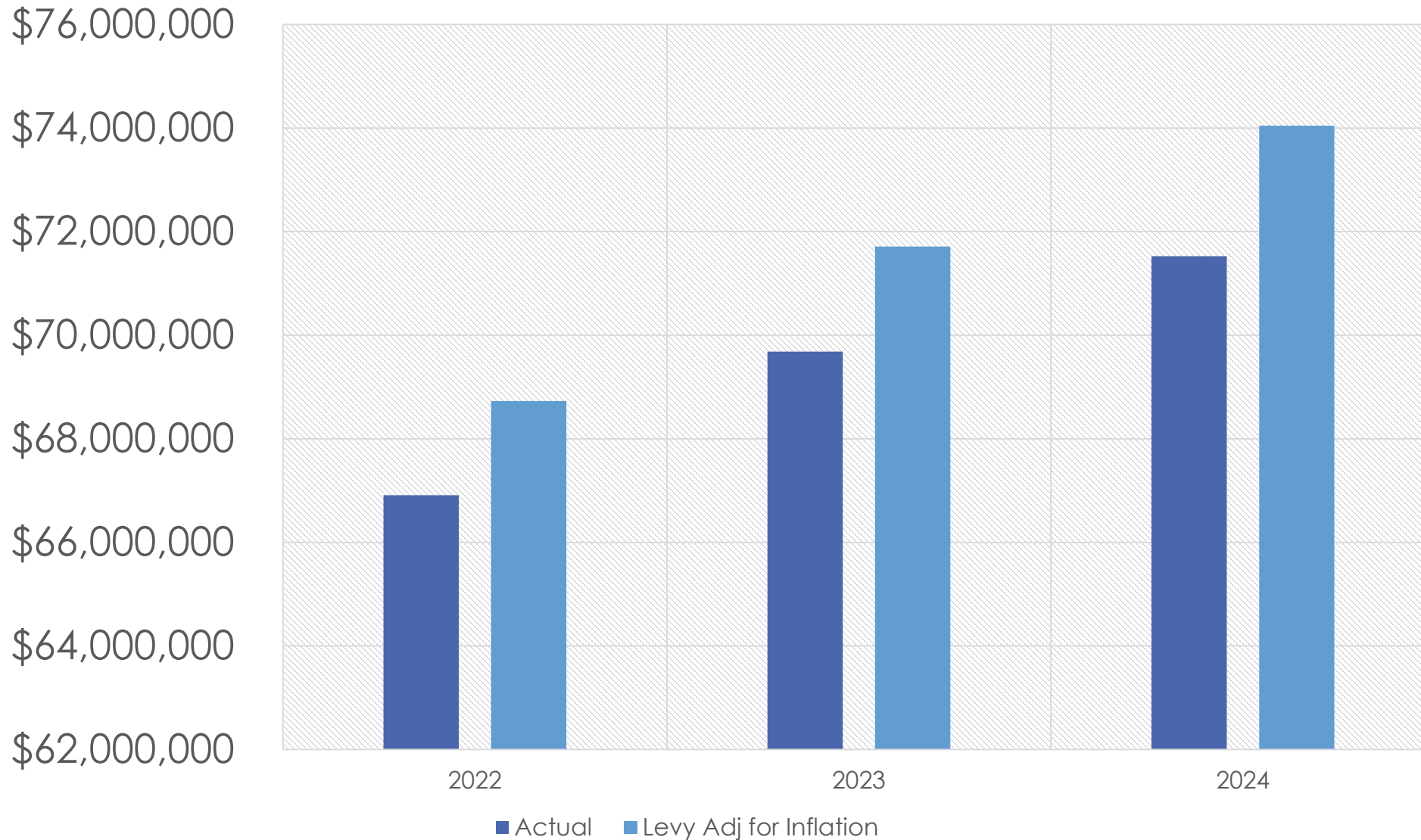
# Tax Rate and Historical Data



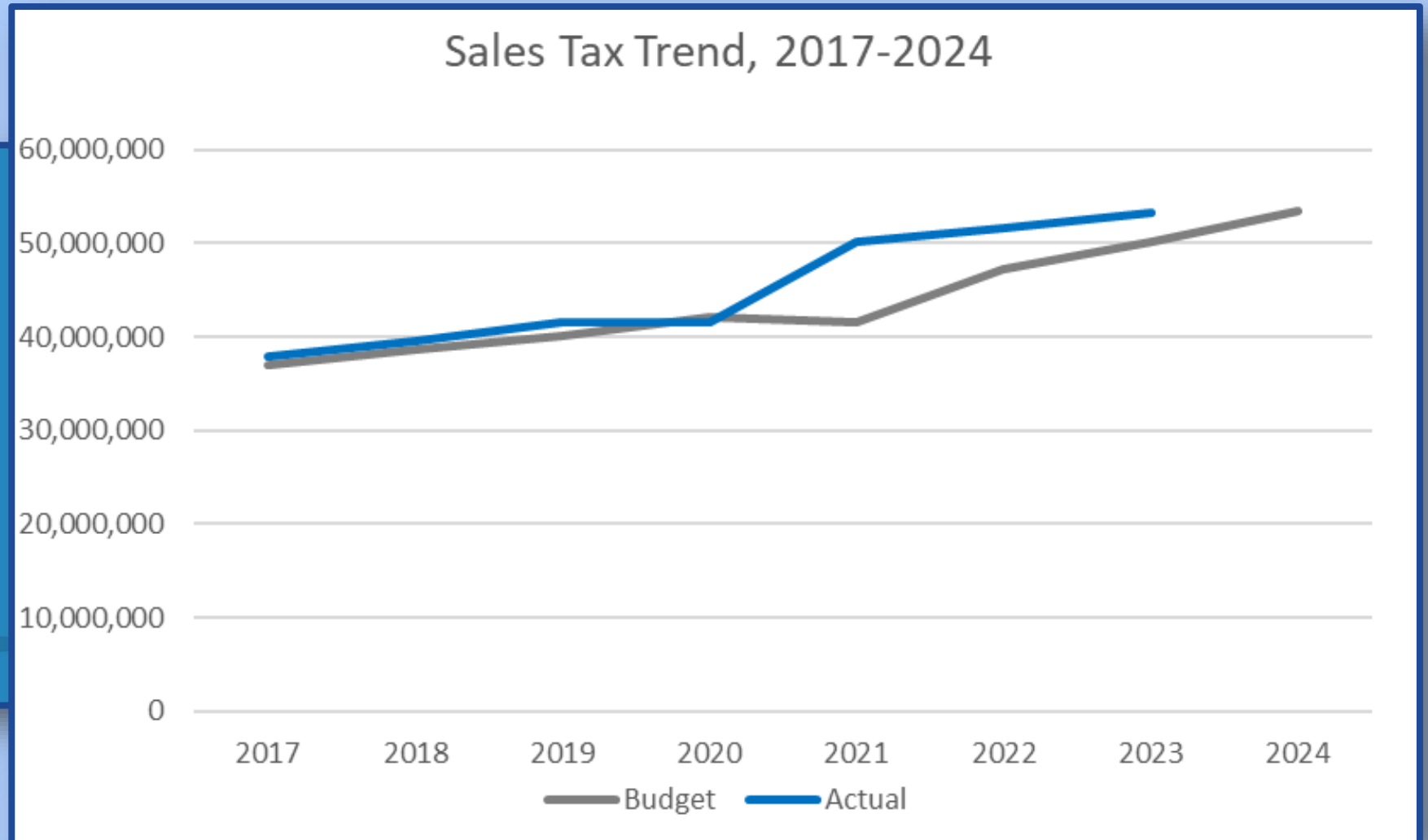
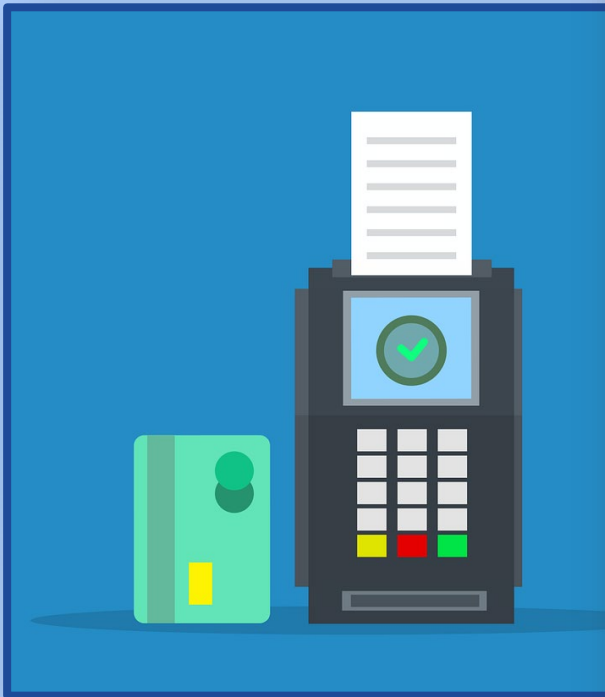
**2024**  
**TAX RATE**  
**DECREASES**  
**.89 CENTS**  
(per \$1,000)

2020      2021      2022      2023      2024

# Levy Growth vs. Inflation



# Sales Tax Trend & Proposed 2024 Budget



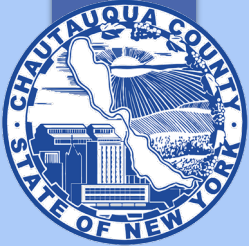


# Occupancy Tax

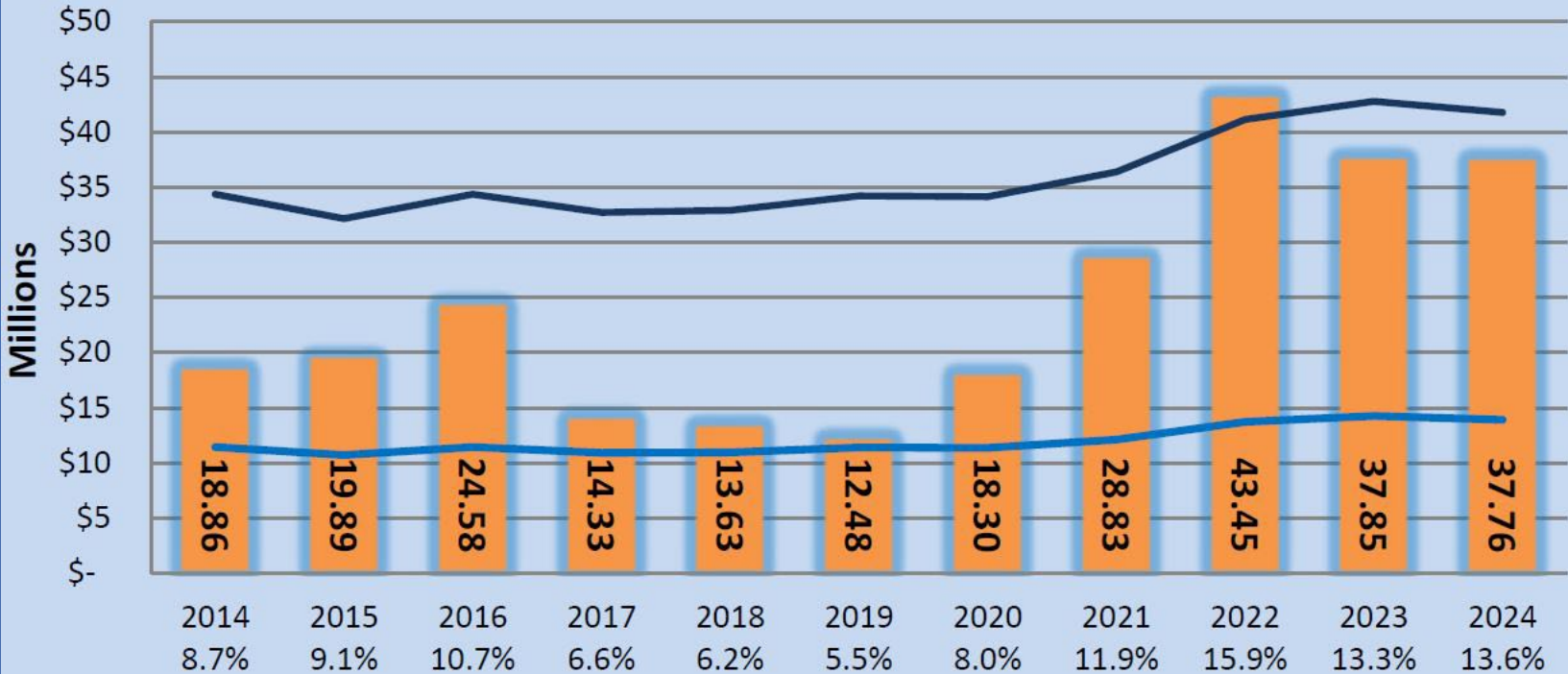


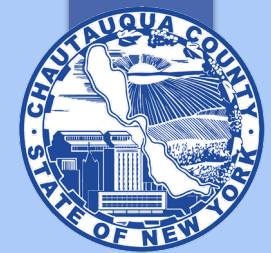


# Maintaining Our Strong Financial Position

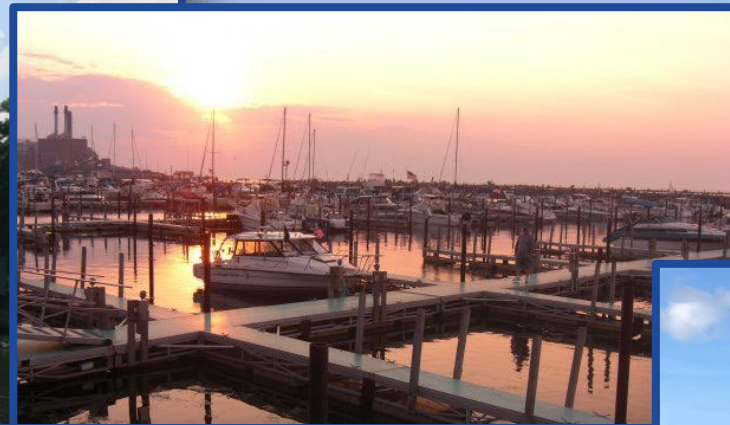


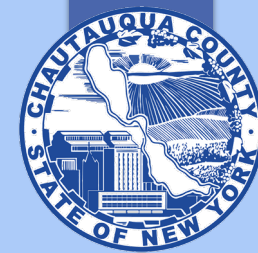
### Chautauqua County Unobligated Fund Balance 2014 - 2024





# Enhanced Lake Investments



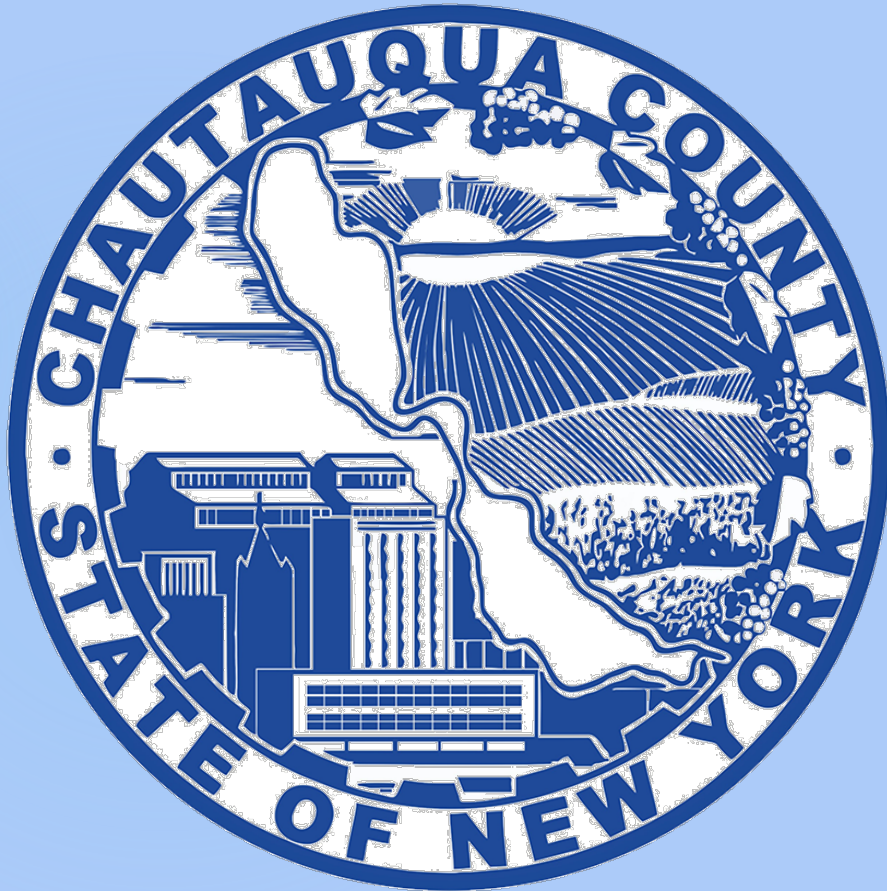


# Accomplishments 2021 - Today



- ▶ Tax Rate decrease \$1.65
- ▶ Consecutive balanced budget
- ▶ Maintaining healthy fund balance
- ▶ Investments in the county's future stability

# Chautauqua County 2024 Tentative Budget



Thank you and  
goodnight.