



County of Chemung



City of Elmira

A report identifying cost savings measures and ideas

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Introduction

On February 11, 2019, Chemung County Executive Christopher Moss, understanding the far reaching benefits of an economically healthy county seat, submitted a resolution to the Chemung County Legislature asking that a temporary committee be formed for the purpose of studying possible cost saving opportunities to the City of Elmira. The city enthusiastically agreed to participate.

Resolution # 19-148: Resolution accepting designation of county executive for formation of a temporary committee to study cost saving measures and ideas that could be implemented between the County of Chemung and the City of Elmira.

The resolution passed unanimously.

The committee has been meeting frequently for over five months. During that time, several local leaders addressed the committee to share ideas and collaborate, including Sen. Tom O'Mara, Elmira College President Charles Lindsey, Elmira School District Superintendent Hillary Austin, Elmira School Board President Sara Lattin, county Budget Director Steve Hoover and county Commissioner of Highways Andrew Avery.

After considering many different options, the Committee makes the following recommendations:

- The city and county should enter into a lease agreement that allows the county full operational authority of the Mark Twain Golf Course while providing a negotiated annual revenue (rent) to the city. This arrangement could offset a portion of current debt owed by the city to the county and allow the county to improve the asset and receive revenue going forward. The terms of the lease agreement would be mutually agreed upon by the county and the city
- A new sales tax distribution formula should be created that is based on community needs rather than population.
- The ownership of one or more bridges should be transferred from the city to the county. This is not projected to provide an immediate benefit to the city or detriment to the county, but will help when bridge maintenance and repair is necessary in the future.
- The city should reduce short-term borrowing over a two- to three-year period, and long-term borrowing should not exceed more than what was paid down the previous year with any excess borrowing authorized through a city council resolution. This recommendation does not impact the county.
- The city should issue a Request for Proposal (RFP) to explore the privatization of sanitation services and audit its sanitation practices to find out why the fees for sanitation services have risen so sharply over the past two years. This recommendation does not impact the county.

- The relationship between Elmira College and the city has grown significantly closer over the past few years. Representatives from the city and college should commit to meeting once a month to explore ways to improve the Town-Gown relationship, including the possible implementation of a tuition-based public safety fee.
- The Chamber of Commerce Advisory and Oversight Committee for Room Tax Revenue should explore the benefits of increasing the Room Tax rate by 1% for hotel rooms and encourage the county to make an agreement with AirBnBs. Recommended changes to the application process as well as a plan to build a reserve fund should be given consideration.
- This Committee recommends that the county treasurer and city chamberlain meet to discuss possible sharing or consolidation of financial services.
- Finally, the committee strongly recommends that public safety collaboration among the city and all other municipalities be undertaken in the near future with all of the necessary stakeholders at the table. This represents the largest area of potential cost-saving measures by far, but the committee deliberately left this topic aside so that police and fire departments could be fully represented in the discussion.

Background

The purpose of this section is to provide an overview of recent history associated with the city's fiscal health and other relevant information that helped guide our decision making process.

The Restructuring Board

The need for the formation of the committee was born out of the City of Elmira's financial struggles. On October 20, 2014, the city, recognizing its unfavorable financial position, passed Resolution #14-348 requesting the New York State Financial Restructuring Board (the Restructuring Board) conduct a comprehensive review of operations, finances, management practices, economic base and any other factors it deems relevant to fiscal stability.

According to the Restructuring Board's review the Elmira city manager projected a budget gap of \$3.2 million in 2016, a figure that represented more than 10% of the city's General Fund.

The Restructuring Board concluded this gap was based primarily on two fiscal stressors: rising personnel costs for the city coupled with a diminishing amount of forecasted sales tax flowing from the county to the city. In reaching its conclusions, the Restructuring Board was careful to include increased annual savings the city expected to realize from the county's phased-in fiscal takeover of the city's Streets Division.

The city was able to close the \$3.2 million gap for 2016 by creating additional shared services with the county, receiving awards totaling \$1.5 million from the Restructuring Board and increasing the city's property tax levy \$600,000.

Bond Rating

The city's bond rating plummeted by five notches to Ba1 with a sustained negative outlook. This is a non-investment grade (junk bond) rating from Moody's. Moody's offered several reasons for this severe reduction including a significant loss of revenue from the county sales tax sharing agreement.

The county's most recent sales tax reallocation plan, while giving additional funds to towns and villages, many of which having healthy fund balances, provides no additional funds to the city. The plan allows the city to defer monies due to the county, but falls short of assisting the city's fiscal struggles in a meaningful way. In the year ending December 31, 2017, (the most recent data available) the city had an annual General Fund deficit of \$562,474 bringing the total General Fund deficit to \$3,102,815.

Health Insurance

The future of the city's health care arrangement with the county should be of utmost concern to the city. In 2016, the city joined the county's health insurance program, a move that helped to significantly minimize cost overruns.

However, the overrun burden shifted to the county, causing the county to experience its own significant losses over the past three years. As a result, County Executive Moss recently gave notice to the city that the county is considering ending this arrangement unless the city changes to an Excellus PPO2 plan.

At a time when cost savings for the city are necessary, yet hard to find, adding a line-item for new healthcare costs has the power to undermine all of the suggestions set forth in this report.

Tax-Exempt Property

There is no question that Elmira, the county seat, is Chemung County's urban center. Like other urban centers, the city is home to many of the community's regional facilities, such as Elmira College, Arnot Ogden Medical Center and St. Joseph's Hospital, Elmira Correctional Facility, Chemung County's government office buildings and courthouses, the Chemung County Nursing Facility, the Elmira Psychiatric Center, the Clemens Center, the Arnot Art Museum and numerous schools, churches and other not-for-profit entities.

All these not-for-profit entities are exempt from paying real property taxes. Together with other individual partial exemptions they represent 38% of the city's total base and 25% of the city's total land area. In 2018, real property tax exemptions in the city totaled \$328,291,498 of assessed valuation. When the city's 2018 tax rate of \$26.70/\$1,000 of assessed valuation is applied, these exemptions represent \$8,765,383 tax dollars.

Tax Base

The city's economic downturn has had a negative impact on its taxable assessed valuation. From 2014 through 2018 the city lost \$18,772,712 of taxable assessed valuation. (\$579,852,850 to \$561,080,138). This loss of tax base required the remaining city taxpayers to absorb the \$501,200 gap. According to City Assessor Bruce Stanko, the loss of tax base is attributed to commercial property assessment challenges resulting from decreased property values.

The loss of tax base forced the city to significantly increase its tax rate to generate necessary operating revenues, including a 17% increase in 2018. Tax rate increases not only have detrimental impacts on current and prospective property owners in the city, but they also have limitations.

Specifically, a municipality's ability to raise taxes is measured using a state-mandated formula that considers equalized assessed valuation. The city's constitutional tax limit is currently 79%, a number far higher than desired levels. The combination of lost tax base and increasing expenses has driven the constitutional tax limit to its current 79% rate. Unless the trend of lost tax base and increasing expenses is slowed or reversed, the city will eventually exhaust its ability to raise taxes.

Chemung County Industrial Development Agency

The Chemung County Industrial Development Agency (CCIDA) is the economic development, retention and recruiting arm of the county. The IDA provides incentives in the form of favorable bond interest rates, mortgage and sales tax abatements and payment in lieu of tax agreements (PILOTS). These incentives are necessary to attract developers due to the sluggish upstate New York economy. Other upstate communities offer similar economic development programs and therefore incentives are a necessary economic development tool to insure a level playing field.

The City of Elmira has several PILOT agreements on properties, which over time will generate an equitable share of the tax burden. However, the city is currently revenue deficient, with current PILOT tax exemptions representing \$131,366 of non-collectable tax this year.

Most notably, the new mixed-use property on West Water Street was given a 20-year PILOT with "zero" taxes for the first five years. According to the CCIDA in a letter to the city, county and school district dated June 29, 2017, this mixed-use project would generate \$9,833,480 in city, county and school taxes over a 20-year period without any tax abatements. However, CCIDA's incentives include no tax payments whatsoever for the first five years as well as abatements for the next 15 years. As a result, the estimated tax revenue for city, county and school taxes over the 20-year period is estimated to be just \$1,689,429, a loss of 83% of what could have been collected. The city share over the 20 years is approximately \$726,000.

		Tax Rate	Taxes
Exemption Valuation	\$328,291,498	\$26.70/1000	\$8,765,383
Lost Tax Base	\$ 18,772,712	\$26.70/1000	\$ 501,200
PILOTs			\$ 131,366
2019 Impact of exemptions and lost tax base			\$9,397,949

Note: The lost PILOT revenue from the West Water Street project and other ongoing property developments are not included with the total impact number. The city tax rate of \$26.70/1,000 would be less if the exempt assessed valuation were included in the tax base.

City Debt and Fund Balance

As of December 31, 2018, the city had long- and short-term debt including interest of \$33,834,896. The city plans to roll short-term capital debt of \$6.3 million to long-term debt, resulting in long-term debt of \$28 million and short-term debt of \$5.6 million.

In February 2019, the city and county entered into a foreclosure agreement whereby the county agreed to advance cash to the city against future property tax collections and the city will reimburse the county as cash flow permits. At the end of the year, the county will pay the city for any uncollected taxes in exchange for a lien on such properties. It remains unclear whether the foreclosure agreement will improve cash flow to the city such that its need for short-term borrowing will be reduced.

From 2018 to 2019, the city's short-term borrowing decreased by \$450,000, and it is projecting further reductions of \$250,000/year beginning in 2020 if the foreclosure agreement is successful. The city's five-year financial forecast also assumes slight property tax increases (1.5% to 2.5%), additional non-property tax revenue (2% to 3%), as well as modest increases in wage and contractual expenditures.

An abbreviated five-year plan sets forth these projections:

Five Year General Fund Projection Summary

	Projected Total 2019	Projected Total 2020	Projected Total 2021	Projected Total 2022	Projected Total 2023
Revenue:	\$37,217,656	\$37,218,831	\$37,372,670	\$37,685,300	\$37,561,250
Expenses:	\$36,867,555	\$36,618,302	\$37,232,570	\$37,880,408	\$37,487,563
Surplus/(Deficit):	\$350,101	\$600,529	\$140,101	(\$195,108)	\$73,687
Fund Balance Deficit:	(\$2,400,196)	(\$1,799,667)	(\$1,659,566)	(\$1,854,674)	(\$1,780,988)

It should be noted that this projection summary does not account for any potential fiscal impact that may result from changes to the city's healthcare expenditures. As noted above, it is unclear at this time what changes will be made.

Public Safety

Like most small cities, Elmira prioritizes public safety and spends more on it than any other governmental service. In 2018, wages, insurance and retirement costs associated with public safety represented about 80% of the city's entire personnel budget.

As of December 31, 2018, public safety costs were:

	Elmira Police Department	Elmira Fire Department
Personnel:	\$6,300,000	\$4,400,000
Insurance:	\$962,000	\$959,000
Retirement:	\$1,314,000	\$1,018,000
Total:	\$8,576,000	\$6,377,000

The Restructuring Board addressed public safety costs in its 2016 report, noting:

The City of Elmira, in conjunction with the County of Chemung, has submitted an application to the Municipal Restructuring Fund for the purpose of funding a study that will focus on police consolidation and providing countywide police enforcement. The goal is to create efficiencies and savings, especially in the city, in order to preserve police services under a new administrative structure. According to the county and the city, the unions understand the need to consolidate but the manner in which it occurs needs to be decided through the consultant's analysis. A steering committee will be formed with the consultant as the facilitator and will include elected officials, chief administrators, police administration and unions.

The Committee that authored this report strongly recommends that public safety collaboration among the city and all other municipalities be undertaken in the near future with all of the necessary stakeholders at the table. This represents the largest area of cost saving measures by far, but the committee deliberately left this topic aside so that police and fire could be fully represented in the discussion.

Shared Services

The city's limited ability to generate new revenue, its stagnant tax base, together with the rising cost of public services, created opportunities to share cost and provide services. Since early 2000, the city has been a leader in shared services partnering with several municipalities to provide services in a cost-

effective manner, including animal control, assessing, purchasing, information technology, civil service, highway, building and grounds and fraud investigation. The county and city recently entered into a tax foreclosure agreement whereby the county guarantees the city tax levy.

Specifically, the county provides a cash payment to the city each month which improves city cash flow and reduces the city's need for short-term borrowing. The tax foreclosure agreement also provided \$1,958,784 of revenue for uncollected taxes. The tax foreclosure agreement revenue is expected to enhance the city's 2018 year-end fund balance.

New Economic Development Activity

In 2016, the city and other local economic development agencies were awarded a \$10 million Downtown Revitalization Initiative (DRI) grant. This grant helped fund several important projects, spurred significant private investment and boosted to the Elmira Refresh vision, a plan for the revitalization of nearly 600 acres in the city's central business district.

DRI funding was given toward numerous projects:

Project	DRI Funding
West Water Street Mixed Use Development	\$4,000,000
Rehabilitate Parking Garage	\$1,000,000
Develop Clemens Square	\$1,250,000
Elevated Boardwalk	\$550,000
Activate Buildings in Downtown	\$1,150,000
Reconfigure Water Street Parking	\$250,000
Modernize Downtown Zoning	\$150,000
Small Business Revolving Loan Fund	\$600,000

There are numerous other public/private projects underway in the city that will help generate economic activity:

- Culligan Water purchased Chemung Water and combined companies, and also purchased and renovated a downtown property with a \$2.5 million investment;
- Capriotti Properties created additional parking for tenants at its row house property on West Water Street;
- Construction of 18 market-rate apartments on North Main Street;

- Mixed use project at 110 Baldwin Street;
- Mixed use project on Lake Street;
- Mixed use project in the Federal Building on Church Street; and
- Mixed use project on West Water Street.

Committee Recommendations

The committee has spent the past five months examining and analyzing the city’s current fiscal situation and has identified several potential cost-saving measures and ideas. Most fundamentally, this committee agrees that the city is our county seat and urban center, and therefore any path forward for our community must include a plan for improving conditions in Elmira.

We also recognize that this is an important moment for the city. Many new development projects in downtown Elmira and a medical school slated to open in 2020 provide opportunities for economic improvement that we have not seen in decades. We must implement ways to take advantage of them now.

The hard question is how to do so. Chemung County and some of its towns and villages also have fiscal stress, meaning that solutions to assist the city must not unnecessarily impact them. To that end, we make the following recommendations:

Mark Twain Golf Course – Sale or Lease

The Mark Twain Golf Course (MTGC) is a community asset owned and operated by the city. Built in 1937, the course was designed by Donald Ross, a major player in the history of American golf course architecture, as a public works project during the Great Depression by the Works Progress Administration.

The course offers 18 holes of championship golf. It is located in the Town of Horseheads on New York State Route 14 ,approximately 3 miles north of the city. Route 14 provides very good visibility and accessibility for golfers within MTGC’s market area, defined as a 30-mile radius by Spear Consulting.

Local competitors within the market area include:

Course	Miles to MTGC
Elmira Country Club	6
Soaring Eagles	8
Willow Creek Golf Club	9
Corning Country Club	14

Course	Miles to MTGC
Shepard Hills	21
Indian Hills	23
Tomasso's	24

Since its inception, MTGC has been a cherished community asset. City officials have taken great pride in it and have done a good job maintaining the course and making improvements. Golf rates are market-driven and the course experiences a competitive share of the regional golf market.

MTGC's ability to generate revenue is influenced by several factors. Most significantly, MTGC is required to pay property taxes of approximately \$45,000/year because the course is located outside the city's border. However, the MTGC net income is enhanced because the Elmira Water Board provides free water to it at annual estimated savings of \$45,000.

Additionally, MTGC's year-end profit/loss is largely driven by summer weather. Pleasant weather maximizes golf rounds and net income, while poor weather reduces revenue and can drive up maintenance costs.

Below is a five-year history of the MTGC net income/loss:

Income:					
Year:	2014	2015	2016	2017	2018
Revenue:	\$667,793	\$675,954	\$663,207	\$598,856	\$509,564
Expenses:					
Labor:	\$157,313	\$173,481	\$138,248	\$131,212	\$175,000
Other:	\$351,091	\$415,554	\$361,889	\$371,427	\$426,854
Unallocated:	\$98,603	\$106,210	\$103,047	\$105,211	\$91,100
Net Cash:	\$60,786	-\$19,291	\$60,023	-\$8,994	-\$183,390

In 2018, the city filed a Writ of Certiorari for MTGC property taxes. It was successful, allowing the city to receive property tax refunds for the 2018 county taxes and 2017-18 and 2018-19 school taxes. These revised tax numbers reduced the 2017 and 2018 expenses to show a slight profit for 2017 and a revised 2018 loss of approximately \$160,000.

Unfortunately, 2018 was an unusually wet summer. The wet weather caused MTGC to experience a decrease in rounds played as well as significant water damage. These adverse weather conditions are reflected in the 2018 net loss. According to City Chamberlain Charmain Cattan, MTGC's 2018 figures have not been finalized, but she does not expect a significant variance to the numbers set forth above.

The city is in the process of expanding cart paths to enhance profitability at the course. There are currently cart paths in some areas of the course, yet the plan for 2019 is to have cart paths throughout the entire course. A councilman stated golfers prefer taking a cart and the course manager estimates cart paths will generate an additional \$80,000 of revenue.

Food service at the golf course has not been profitable. In a food service operation, there are two items that represent the great majority of expenses; (1) the cost of goods sold; and (2) labor. The combination of these two elements is referred to as prime cost, the total of which is deducted from the revenue to arrive at gross profit.

Industry standards suggest prime cost should not exceed 60%. In 2018, MTGC's food services had a prime cost of 86%, leading to a loss of \$3,836. If MTGC had achieved industry standards of 60%, it would have yielded a net profit of \$35,932. To achieve profitability in food service at MTGC, the city has hired a food service consultant.

Recommendation #1:

Although the city has done a good job maintaining MTGC with limited resources, it would be prudent to explore alternatives to preserve this community asset due to the city's limited ability to generate new revenues, its shrinking tax base, abundance of tax-exempt property, increasing cost of government and current financial position.

On March 22, 2019, and May 3, 2019, members of this committee met with State Senator Tom O'Mara to discuss the feasibility of an outright ownership transfer or lease of MTGC to the county. According to O'Mara, if the city and county entered into a lease agreement under which the property was required to be used as a public golf course, the need for special legislation (home rule legislation) would be eliminated because there would not be an alienation of park land because the city would remain MTGC's legal owner and the use of the property would not changed. Moreover, a lease between the city and county for MTGC may be considered a shared service.

Co-ownership or full transfer of MTGC from the city to the county would require special legislation because the city would be selling part or all of its ownership in its park land property.

Assuming a lease agreement between the city and county would exempt the golf course from property taxes, the five-year history of the MTGC income/loss would have been:

Income and Expenses					
Year:	2014	2015	2016	2017	2018
Revenue:	\$667,793	\$675,954	\$663,207	\$598,856	\$509,564
Less Expenses:					
Labor:	\$157,313	\$173,481	\$138,248	\$131,212	\$175,000
Other:	\$351,091	\$415,554	\$361,889	\$371,427	\$426,854

Income and Expenses					
Unallocated:	\$98,603	\$106,210	\$103,047	\$105,211	\$91,100
Net Cash:	\$60,786	-\$19,291	\$60,023	-\$8,994	\$-183,390
Add Taxes:	\$45,000	\$45,000	\$45,000	\$32,000	\$32,000
Profit/(loss)	\$105,786	\$25,709	\$105,023	\$23,006	(-\$151,390)

The city currently owes the county \$1,870,219 as part of the Highway and Building and Grounds shared service agreement.

Payments from the city to the county are due as follows:

Date	Amount
2/28/2020	\$250,000
2/28/2021	\$250,000
To be negotiated	\$1,370,219

This Committee agrees that a lease agreement for MTGC could be structured to offset a portion of the current debt payments due to the county from the city. The amount of annual debt forgiveness (lease payment) would be negotiated as well as the lease term. The debt forgiveness would reduce city expenses or possibly earmark funds to be used to (1) pay other outstanding debt; or (2) reduce deficit. A triple net lease with the tenant (county) being responsible for all expenses and entitled to all revenue less the lease payment is also recommended.

The uncertainty of the ability to generate revenue in the golf course business puts the city in an unfavorable ownership position. Net income losses not only create budget deficits, but also limit the city's ability to make improvements to the course. This Committee believes that a city/county lease is in the best interest of the city and the community. The city will have a new source of revenue earmarked to offset debt and the community asset will be operated and maintained at a lower cost, assuming MTGC achieves tax-exempt status. Should the county experience a net loss in any given year, the loss is spread over a larger base with far less fiscal impact.

Sales Tax Allocation Based on Community Needs

The primary two ways to fund municipalities in New York is through property and sales taxes. As set forth in the introduction, the county and city entered into a new sales tax agreement in 2018 that will expire in late 2020. This Committee believes it is prudent to wait until the agreement expires before making changes to the way sales tax revenue is shared among the county, city and the towns and villages.

History of sales tax in Chemung County

Serious discussions regarding the imposition of a sales tax in Chemung County began in 1955 following the release by of a report by the Bureau of Municipal Research. Dubbed the “Weller Report”, the study was funded by local individuals – not the government – at the direction of the Elmira Association of Commerce. The report recommended imposing a countywide sales tax to provide additional revenue for funding government without placing the burden solely on property owners.

Over the next several years, the Elmira City Council, the Chemung County Board of Supervisors and a citizen commission explored various aspects of the sales tax issue, including how revenue would be distributed. A resolution calling for the implementation of a 2% sales tax ultimately passed at the city and county in 1960.

1960 to 1964

Under the original sales tax distribution plan, Chemung County and the City of Elmira agreed the county would retain 5% of all sales tax revenue, and the remaining 95% would be divided among the city, towns and villages based on property valuation.

In 1960 and 1961, the county increased its share by 5% each year, such that by 1961 the county was receiving 15% of total sales tax revenue with the remaining 85% divided among the remaining municipalities.

The county’s actions faced widespread controversy, as many municipal leaders argued that the county unilaterally took an increased share of sales tax revenue by passing local laws rather than renegotiating its agreement with the City of Elmira, and that it also failed to provide any notice to the city for these changes.

In January 1964, the New York State Comptroller’s office issued an opinion stating it was permissible for the county to change the way sales tax revenue is distributed through local laws, but held that the municipalities must receive at least six months’ notice before changes could be implemented.

The City-County Study Committee

A “City-County Study Committee” comprised of three county officials and three city officials was established in 1962 to evaluate ways to best distribute sales tax revenue. The committee ultimately identified four proposals:

- The county could freeze its current property valuations to protect municipalities – particularly the city – from losing money if their property values decreased;
- Sales tax could be distributed among the city, towns and villages based on population only (i.e. per capita distribution);
- The county could retain 100% of sales tax revenue;

- The county could opt to not freeze property valuations, but instead discontinue a 2% utility tax on city residents from the county's sales tax program and recoup its loss by imposing a levy on the city. The city already had its own 1% utility tax and would therefore be forced to increase it to 3%.

Approval of per capita distribution

In May 1964, the Board of Supervisors voted to distribute sales tax revenue among the city, towns and villages on a per capita basis rather than according to property valuations, basing its distribution projections on the 1960 census with plans to revise the plan after 1970 census data became available.

State involvement with sales tax collection

New York state became involved with the collection of sales tax revenue in 1965. Until this point, counties collected sales tax and distributed revenue on their own. After the change, all sales tax revenue was sent to Albany and a portion of what was collected less administrative fees was returned to participating counties.

The Council of Governments

Over time ,many members of the Board of Supervisors representing municipalities outside of the city became resentful of the City-County Committee, perceiving that the interests of the towns and villages were not being adequately protected.

This resentment led to the creation of the Council of Governments in 1966, the purpose of which was to ensure all municipalities had an equal opportunity to be heard on matters like this. At that time, the City-County Study Committee was officially abolished, and all work on the issue of sales tax distribution was moved to the Council of Governments.

Increase in county sales tax to 3%

In December 1967, Chemung County imposed a 1% increase on county sales tax based on the loss of administrative fees collected by Albany along with rising Medicaid costs. All revenue generated from this increase went to the county with no portion distributed to the city, towns or villages.

In other words, as of 1967 sales tax revenue in Chemung County was distributed as follows:

- 5% was collected by New York State;
- 3% less administrative fees was returned to the county;
- The first 1% plus 15% of the remaining 2% stayed with the county. This accounted for 43.4% of the total local sales tax revenue; and

- 85% of the remaining 2% was distributed among the city, towns and villages on a per capita basis. This accounted for 56.6% of the total local sales tax revenue.

Threatened preemption by the city

In February 1968, the City of Elmira enacted a local law to preempt (i.e. keep) 50% of all sales tax money generated in the city rather than receive its proportional share under the county's sales tax distribution formula.

The city's local law was set to go in effect on March 1, 1969. City officials told the county they would consider rescinding the law if county officials revised the sales tax distribution formula to allocate a greater share of sales tax revenue to the city or, at a minimum, ensure the city's actual receipts would remain at least unchanged.

Attempting to find a resolution to this dispute, the Council of Governments called a special session in October 1968. Based on the Council's recommendations, the Board of Supervisors voted to leave the sales tax distribution formula unchanged, prompting the city to revoke its local law calling for preemption.

Increase in state sales tax

In April 1969, New York state imposed a 1% sales tax increase, and increased it by another 1% in 1970. As such, by 1970 sales tax in the New York state rose to 7%, with 3% less administrative fees returned to the county and 4% staying in Albany.

New York state has altered its sales tax rate up and down many times since then. The sales tax rate for New York is currently 4%. No further historical discussion of state sales tax rate adjustments are set forth in this overview.

1970 census

The 1970 census placed an extraordinary strain on the city. It showed the city's population had fallen from 46,517 to 39,873 – a reduction of 14.3% – since 1960. Under the per capita sales tax formula, this meant the city faced a proportional loss of sales tax revenue once the census data was certified at the end of the second quarter.

That year, the county set a record for the most sales tax revenue ever collected. However, due to its population losses, the city ended up with a significant budget shortfall, prompting another round of discussions among municipal officials and the Council of Governments about how to equitably distribute sales tax in Chemung County.

City preemption goes into effect

In March 1972, the city voted to adopt a preemption plan that allowed to city to keep 50% of all sales tax revenue it generated.

The new arrangement worked as follows:

- 7% was collected by New York state;
- 3% less administrative fees was returned to the county for distribution;
- Of the share returned to the county, the city took 50% of the sales tax revenue generated within its borders;
- The other 50% of sales tax revenue generated within the city's borders stayed with the county to be used in the county's operating budget;
- The net remaining share was split equally between the county and the towns, and allocated among the towns on a per capita basis; and
- Villages received a portion of the allocation to their town based on the village's percentage of assessed valuation within that town.

However, the new plan quickly resulted in problems for the city. Its first quarter sales tax allocation was far below what it had received in the first quarter of most preceding years. At the same time, sales tax revenue remaining with Chemung County grew substantially while the towns and villages received only a slightly lesser amount.

An accounting of the source of revenue showed the city had overestimated its contributions to the sales tax collection as it only generated 35%, far less than had been predicted. This was likely based in part on the Flood of '72, as it occurred just months after the city preempted and obviously had a tremendous impact on city-generated sales tax revenue.

In total, the city lost nearly \$183,000 in sales tax revenue during 1972 based on payments for just three quarters. By contrast, the county brought in an all-time high of nearly \$9 million, due in large part to sales of construction equipment and home-building supplies following the flood.

This sales tax formula discussed above remained in place until 1992. During that time, several pushes were made to change it so that 100% of sales tax revenue remained with the county based on an argument that shifting populations were going to hurt the city (preemption) and many towns (per capita). In exchange for keeping all of the revenue, the county suggested it would pay all Community College fees (charge-backs), therefore making up the losses to the city, towns and villages. However nothing ever came of these discussions.

Change in form of county government

In 1974, the Board of Supervisors was disbanded and replaced by a charter government with a county legislature and county executive. Of note, the Board of Supervisors had 23 members, 10 of whom represented the city, whereas the county Legislature has 15 members with just 6 representing various portions of the city.

The sales tax formula of 1992

The sales tax formula discussed above remained in place until 1992. During that time, several pushes were made to change it so that 100% of sales tax revenue remained with the county based on an argument that shifting populations were going to hurt the city (preemption) and many towns (per capita). In exchange for keeping all of the revenue, the county suggested it would pay all Community College fees (charge-backs), therefore making up the losses to the city, towns and villages. However nothing ever came of these discussions.

In 1992 the county, facing significant fiscal problems, changed the sales tax formula to allow the county to increase its share from 50% to 55% of all sales tax revenue aside from the city's preempted monies, with the remaining 45% split among the towns on a per capita basis with further distribution given from the towns to their villages.

The end of city preemption

In January 1993, the city unanimously voted to end preemption and join the county's distribution plan. Under the new agreement, the city, like the towns, received a portion of the remaining 45% of sales tax revenue regardless of where it was generated, and the county kept the remaining 55%.

2002 sales tax increase

At the start of 2002, New York state collected 4% in sales tax, and the county collected 3%, less administrative fees. However, significant fiscal stress caused by rising Medicaid costs and other pressures persuaded the county to raise the local rate to 4%.

Rather than share the additional 1% with municipalities, the county opted to keep the revenue to shore up its operating budget.

The sales tax formula of 2014

In 2013, the county approved a five-year restructuring plan to go into effect in 2014 that significantly changed the way sales tax revenue is allocated across Chemung County.

Prior to the change, the county retained the first 1% of the local share of sales tax revenue. Of the remaining 3%, the county kept half and distributed the other 50% to the city, towns and villages based on the proportion of population to the county as a whole multiplied by agreed upon percentages.

The restructuring plan allowed an increasing percentage of sales tax revenue to stay with the county. Like before, the first 1% of the local share of sales tax revenue was retained by the county.

The remaining 3% was distributed as follows:

	2013	2014	2015	2016	2017	2018
County	50%	53.15%	56.45%	59.11%	62.21%	65.58%
City/Towns/Villages	50%	45.85%	43.55%	40.89%	37.79%	34.42%

Factoring in the first 1%, this means that prior to the 2013 plan, the county retained 62.5% of the local share and distributed 37.5%. By 2018, the county retained 74.2% and distributed 26.6%.

The 26.6% of revenue allocated to the city, towns and villages was distributed as follows:

	2013	2014	2015	2016	2017	2018
City	50%	50%	45.3%	42.7%	40%	36.7%
Towns/Villages	50%	50%	41.1%	38.4%	35.1%	33.3%

The restructuring plan was met with strong opposition by the city as well as a group of local leaders that had formed called the Rural Association of Mayors and Supervisors (RAMS). Together, they argued that allowing the county to take an increased share of sales tax revenue would force local municipalities to raise taxes, cut services – or both.

The sales tax formula of 2018

The current sales tax formula was approved by the county and the city in 2018. It is a two-year agreement that began in 2019 and will run through the end of 2020.

Under the 2018 plan, the amount of sales tax revenue going to all municipalities except the City of Elmira increased by 3.4%. It did not call for any increase of revenue going to the city, but instead extended the amount of time for the city to reimburse the county for various shared services agreements.

Specifically, as of the start of 2019 the city owed the county \$2,769,292.00, and is required to pay it off in installments over the next four years. The new plan does not change the amount the city owes, but allows two extra years for it to pay off the debt.

The Empire Zone

It is important to note that over the past two-to-three decades, conversations about sales tax and allocation of sales tax dollars often omitted discussion of the factors that generate current sales tax

revenue in the first place. Clearly sales generate sales tax revenue, leading municipalities with large commercial and/or retail bases to feel they should receive a larger share when sales tax revenue is distributed.

However, the city greatly helped promote economic activity by sharing its Empire Zone. Had it not done so, many of the sales tax dollars generated in other parts of the county today would be revenue for other communities well beyond Chemung County.

Specifically, a December 31, 2009 Project Information report published by CCIDA shows the significant impact Elmira's Empire Zone had on other parts of the county as of that date:

- Leveraged over \$700 Million of private investment;
- Generated new annual property tax revenue for the county in excess of \$900,000 and \$1.7 million local and school tax revenue. Each year, as property tax exemptions expire, real property tax revenue increases and therefore current tax revenue is significantly greater; and
- Created 4,500 jobs and retained 10,000 jobs. Assuming an average salary of \$20,000, these salaries generate \$290 million of payroll, leading to millions in additional sales being made throughout the county.

Our analysis

This committee has analyzed the ways sales tax is shared to show the impact sales tax revenue has on a municipality. Our analysis includes impacts on exempt property, population, fund balance and public safety.

Until the most recent sales tax reallocation plan, prior allocations were based on either property valuation or population. The most recent plan, which went into effect in 2019 and expires year end of 2020, provided additional funds to towns and villages and a deferment of debt the city owes to the county. Critics of the plan argue there was little basis for the allocations and suggest politics rather than sound business practice was the motivation behind the new plan.

Analysis #1:

Cost of Housing and Protecting Wholly Exempt Properties Per Capita

This Committee believes the cost of housing and protecting regional assets should be considered when allocating sale tax.

Many exempt properties are regional assets. These include Elmira College, Arnot Ogden Medical Center and St. Joseph's Hospital, Elmira Correctional Facility, Chemung County's government office buildings and courthouses, the Chemung County Nursing Facility, the Elmira Psychiatric Center, the Clemens Center, the Arnot Art Museum and numerous schools, churches and other not-for-profit entities. These are community assets that serve the county and surrounding communities, yet the cost of

providing municipal services to them – including police and fire protection – is borne solely by city taxpayers. Moreover, large facilities such as Elmira College and the hospitals encumber a significant land area (80+ acres), greatly limiting the city’s ability to expand its tax base.

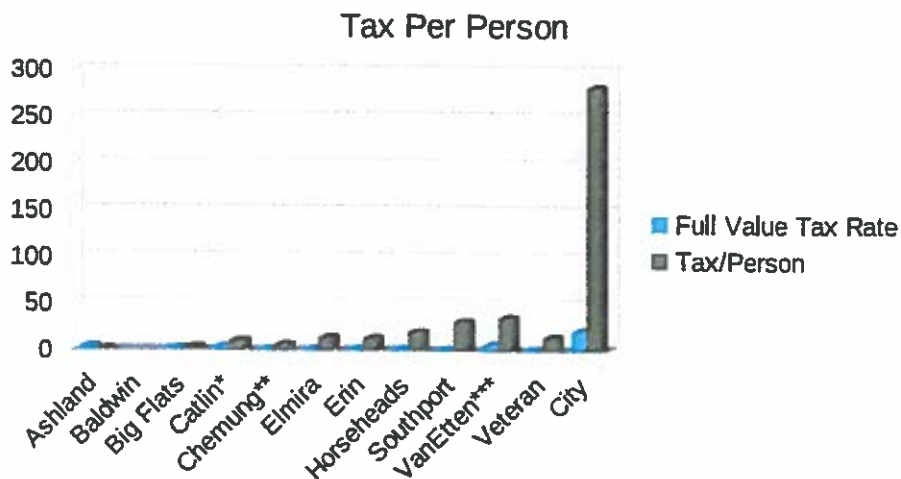
The chart below sets forth the dollar burden of providing municipal services to exempt community assets on a per capita basis. These are conservative estimates, as not all residents pay property taxes. The Committee believes these costs should be considered when allocating sale tax.

Town	Pop.	Equalization Rate	Exempt Assessment	Full Value Exempt	Exempt Assessment/ Person	Full Value Tax Rate	Tax/ Person
Ashland	1,695	1.53%	\$98,975	\$646,895	\$382	\$4.30	\$1.64
Baldwin	832		No information				
Big Flats	7,731	100.00%	\$113,351,121	\$113,351,121	\$1,468	\$2.70	\$3.96
Catlin*	2,618	100.00%	\$27,577,360	\$6,043,405	\$2,308	\$4.67	\$10.78
Chemung**	2,563	100.00%	\$81,280,460	\$9,415,460	\$3,673	\$1.81	\$6.64
Elmira	6,934	97.00%	\$39,984,700	\$41,221,340	\$5,945	\$2.39	\$14.21
Erin	1,962	74.00%	\$9,750,343	\$13,176,139	\$6,715	\$1.96	\$13.16
Horseheads	19,485	95.00%	\$174,027,134	\$183,186,457	\$9,401	\$2.12	\$19.93
Southport	10,940	100.00%	\$184,318,400	\$184,318,400	\$16,848	\$1.87	\$31.51
VanEtten***	1,557	96.00%	\$15,495,896	\$7,827,900	\$5,027	\$7.08	\$35.59
Veteran	3,313	100.00%	\$24,155,120	\$24,155,120	\$7,291	\$2.00	\$14.58
City	29,200	81.00%	\$308,389,960	\$380,728,346	\$13,038	\$21.62	\$282.00

* Less: Millenium Pipeline (10,328,389) PILOT, Empire Pipeline (11,205,566) PILOT

** Less: Vulcraft (17,365,000) PILOT, CVS (54,500,000) PILOT

*** Less: Millenium Pipeline (7,981,112) PILOT



Analysis #2: Municipal Fund Balance Per Capita

The Committee believes the financial health of municipalities should influence how sales tax revenue is distributed.

Sales tax revenue is an important tool used by municipalities to maintain fiscal stability. A reported fund balance is a snapshot of fiscal health as of a certain date and could change shortly thereafter. On December 31, 2017, all Chemung County municipalities except the City of Elmira had a positive fund balance.

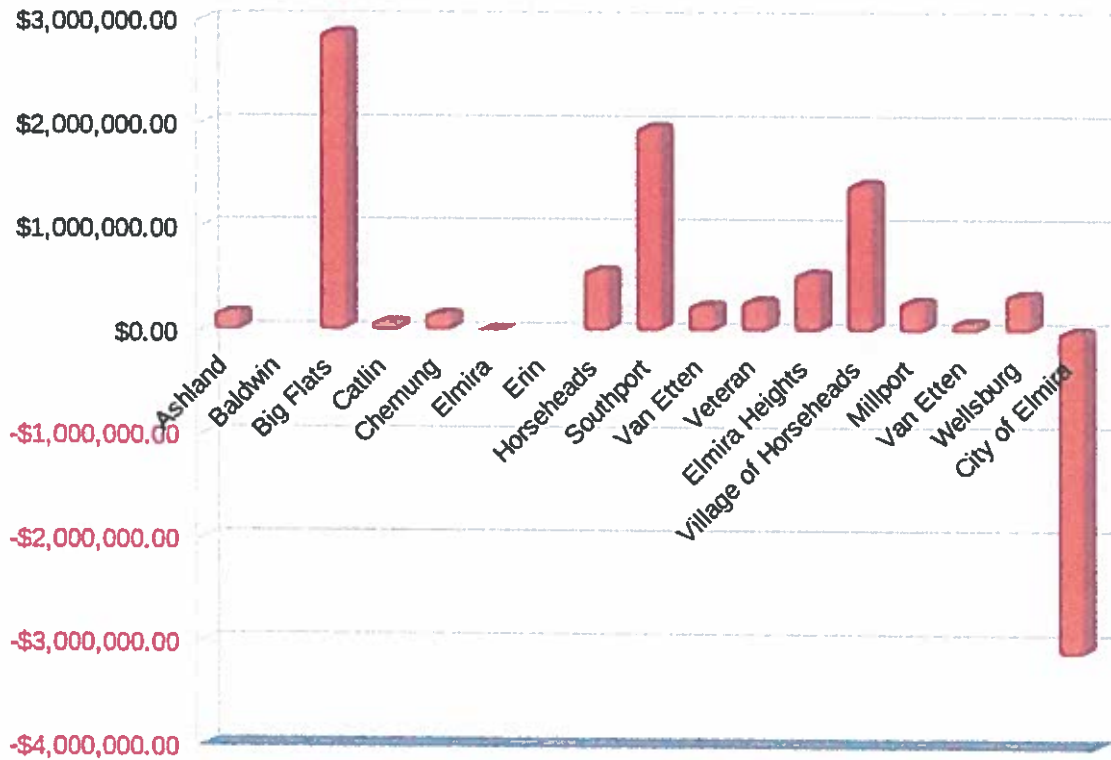
The chart below sets forth population and 2017 fund balance data as reported to the state Comptroller.

Town	2017 Population	Fund Balance	Per Capita
Ashland	1,695	\$168,619	\$99.48
Baldwin	832	No information	
Big Flats	7,731	\$2,875,897	\$371.99
Catlin	2618	\$81,280	\$31.05
Chemung	2,563	\$158,827	\$61.97
Elmira	6,934	\$15,992	\$2.31
Erin	1,962	No information	
Horseheads	19,485	\$578,404	\$29.68
Southport	10,940	\$1,965,413	\$179.65
Van Etten	1,557	\$246,737	\$158.47
Veteran	3,313	\$287,081	\$86.65
Elmira Heights	4,097	\$550,772	\$134.43
Village of Horseheads	6,461	\$1,415,645	\$219.10
Millport	312	\$283,763	\$909.49
Van Etten	537	\$85,507	\$159.23
Wellsburg	580	\$350,954	\$605.09
City of Elmira	29,200	(\$3,102,805)	(\$106.26)

2017 fund balances include restricted funds

Town populations are inclusive of Village populations

2017 Fund Balance by Municipality



**Analysis #3:
Municipal Fund Balance to Expense Ratio**

The average fund balance-to-expense ratios of the towns and villages is 30%. Eliminating the high and low percentages (.005% and 136%) ,the average fund balance ratio is 23.65%. A municipal fund balance is also referred to as a “rainy day fund.” Generally, a 15% to 20% fund balance is considered reasonable.

The chart below indicates the City of Elmira is in a negative position:

Town	2017 Population	2017 Fund Balance	2017 Expenditures	Total Ratio
Ashland	1,695	\$168,619	\$573,705	29%
Baldwin	832		No information	
Big Flats	7,731	\$2,875,897	\$5,363,861	53%
Catlin	2,618	\$81,280	\$1,776,441	4.5%
Chemung	2,563	\$158,827	\$2,464,655	6.4%
Elmira	6,934	\$15,992	\$3,059,170	.005%

Town	2017 Population	2017 Fund Balance	2017 Expenditures	Total Ratio
Erin	1,962	\$0	\$941,714	No info
Horseheads	19,485	\$578,404	\$4,364,812	13%
Southport	10,940	\$1,965,413	\$4,067,788	48%
Van Etten	1,557	\$246,737	\$1,208,050	20%
Veteran	3,313	\$287,081	\$1,386,086	21%
Elmira Heights	4,097	\$550,772	\$3,100,077	18%
Village of Horseheads	6,461	\$1,415,645	\$5,608,519	25%
Millport	312	\$283,763	\$208,231	136%
Van Etten	537	\$85,507	\$313,785	27%
Wellsburg	580	\$350,954	\$1,804,935	19%
City of Elmira	29,200	-\$3,102,805	\$32,181,024	(9%)

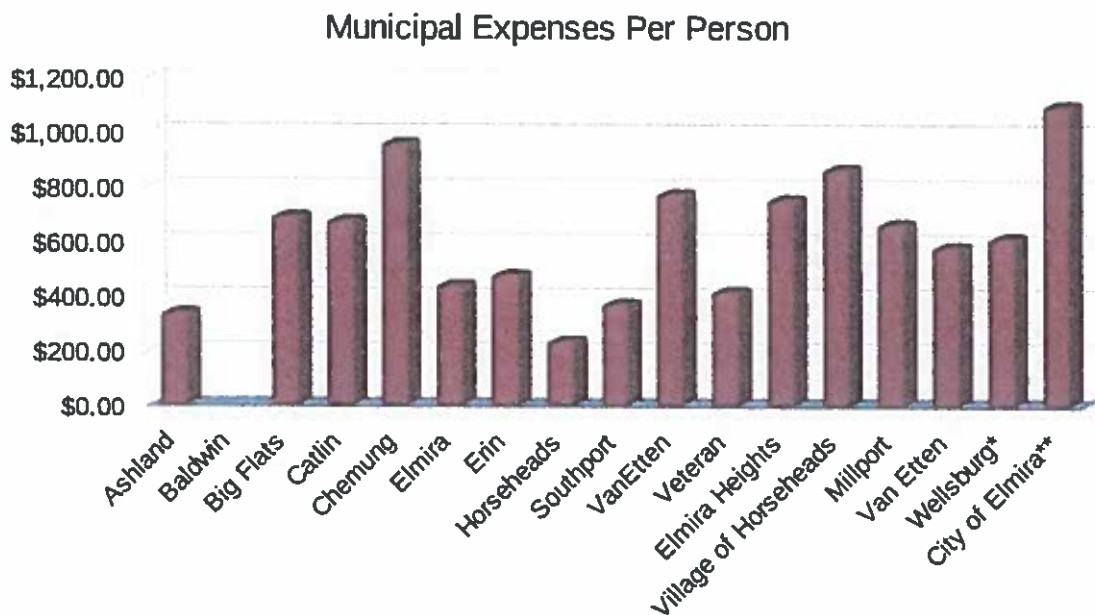
Analysis #4:
Municipal Sales Tax & Expense/Per Capita

Town	2017 Population	Sales Tax	2017 Expenditures	Sales Tax Per Person	Total Expenses Per Person
Ashland	1,695	\$201,722	\$573,705	\$119	\$338
Baldwin	832	<i>No information</i>			
Big Flats	7,731	\$1,221,112	\$5,363,861	\$158	\$694
Catlin	2,618	\$437,777	\$1,776,441	\$167	\$678
Chemung	2,563	\$428,188	\$2,464,655	\$167	\$962
Elmira	6,934	\$1,038,454	\$3,059,170	\$150	\$441
Erin	1,962	\$330,887	\$941,714	\$169	\$480
Horseheads	19,485	\$1,917,747	\$4,364,812	\$98	\$236
Southport	10,940	\$1,847,973	\$4,067,788	\$169	\$372
VanEtten	1,557	\$225,700	\$1,208,050	\$145	\$776
Veteran	3,313	\$536,625	\$1,386,086	\$162	\$418
Elmira Heights	4,097	\$407,961	\$3,100,077	\$99	\$756
Village of Horseheads	6,461	\$1,203,303	\$5,608,519	\$186	\$868
Millport	312	\$22,696	\$208,231	\$73	\$667

Town	2017 Population	Sales Tax	2017 Expenditures	Sales Tax Per Person	Total Expenses Per Person
Van Etten	537	\$56,543	\$313,785	\$105	\$584
Wellsburg*	580	\$89,402	\$1,804,935	\$154	\$3,112
	0		\$357,221	--	\$616
City of Elmira**	29,200	\$5,531,755	\$32,181,024	\$189	\$1,102

*The Village of Wellsburg 2017 expenses include borrowing for flooding. Current annual expenses are \$357,221 or \$616/person.

**The city's cost of providing municipal services to tax-exempt properties, declining tax base and public safety expenses are the primary factors driving the expense per person.



Analysis #5: Municipal Sales Tax to Expense Ratio

Four municipalities in the county have police departments: the Town of Elmira, the Village of Elmira Heights, the Village of Horseheads and the City of Elmira. Together they have an average sales tax-to-expense ratio of 21.25%. If the city received the average percentage, it would realize an increase of approximately \$1.3 million.

The average sales tax-to-expense percentage for all municipalities (except Baldwin) is 26%.

Town	2017 Population	2017 Sales Tax Distribution	2017 Total Expenses	Sales Tax/ Expense Ratio
Ashland	1,695	\$201,722	\$573,705	35%
Baldwin	832	<i>No information</i>		
Big Flats	7,731	\$1,221,112	\$5,363,861	23%
Catlin	2,618	\$437,777	\$1,776,441	25%
Chemung	2,563	\$428,188	\$2,464,655	17%
*Elmira	6,934	\$1,038,454	\$3,059,170	34%
Erin	1,962	\$330,887	\$941,714	35%
Horseheads	19,485	\$1,917,747	\$4,364,812	44%
Southport	10,940	\$1,847,973	\$4,067,788	45%
VanEtten	1,557	\$225,700	\$1,208,050	19%
Veteran	3,313	\$536,625	\$1,386,086	39%
Elmira Heights*	4,097	\$407,961	\$3,100,077	13%
Village of Horseheads*	6,461	\$1,203,303	\$5,608,519	21%
Millport	312	\$22,696	\$208,231	11%
Van Etten	537	\$56,543	\$313,785	18%
Wellsburg	580	\$89,402	\$1,804,935	5%
			\$357,221	25%
City of Elmira*	29,200	\$5,531,755	\$32,181,024	17%

Recommendation #2:

Chemung County government is transitioning into a new era with a new leadership team. This new administration is working to identify cost savings as well as assist the city. The county will begin working on the 2020 budget in July 2019. The city will begin its 2020 budget preparation in August 2019. For this reason, the Committee is recommending a two-step approach to reallocation of sales tax dollars.

Step 1:

This Committee has been advised that a revised sales tax allocation plan prior to the expiration of the current plan may not reduce allocations to towns, villages and the city. As such, a revised allocation plan that increases funds to the city would require a reduction to the county share of sales tax.

This Committee believes that a reduction to the county's share of sales tax dollars for budget year 2020 is not prudent at this time. Although the county had a zero property tax rate increase for over a decade, during the period of 2013 through 2019, the property tax levy (amount raised by taxes) increased more than \$3 million. The county then used more than \$10 million of fund balance to offset increasing expenses to allow for no property tax rate increase. Using fund balance in this way is unsustainable and makes a reduction in sales tax revenue to the county an unreasonably risky approach.

However, this Committee understands the city's need for additional relief and recommends the following assistance.

In February 2019, the county paid the city for uncollected taxes in the amount of \$1,958,784 through the tax foreclosure agreement. This payment is typically made on or before April 15th of each year. Real property tax revenue collected within 60 days after year end (2018) is booked as revenue for the preceding year. Therefore, the early county payment is recorded as 2018 city revenue.

This tax foreclosure revenue will have a positive impact on the 2018 city deficit position. In addition to the county assistance given to the city with the Tax Foreclosure Agreement, this Committee also recommends a forgiveness of a portion of debt the city owes the county equal to a reduction of general fund operating expenses set forth in the 2020 city budget when compared to the general fund operating expenses in 2019 city budget, with a cap of \$500,000. If the city were to reduce general fund operating expenses and achieve its maximum allowable benefit (i.e., the reduction of operating expenses plus the county's debt forgiveness), the city's fiscal position would be enhanced by \$1 million.

Step 2:

Scenario #1:

The two primary sources of local revenue for the county are real property tax and sales tax. Both are considered regressive forms of taxation, defined as a tax that takes an equal or greater percentage from those with lower incomes as applied to those with higher incomes.

The main reason why property taxes are regressive is that they are based on home values rather than income levels. Home values represent a much higher share of income for middle or lower-income homeowners than for the wealthy. For example, it is common for a middle-income family to own a home valued at two or three times their annual income, but wealthier taxpayers are less likely to own homes worth as much relative to their income levels. As a result, property taxes generally take a larger share of income from lower to middle income families than the higher income families.

Sales tax is also a regressive tax. Although consumers pay the same percentage at the register, low- or middle-income families pay a greater percentage of their income to the tax than those with greater incomes. However, with sales tax an individual has some control over the amount of taxes paid by

controlling their spending. Conversely, the real property tax remains constant regardless of loss of income or inability to pay for whatever reason.

Two other factors to consider when generating revenue from sales tax vs. property tax are:

- In theory, lower property taxes means businesses have more money to spend. This could free up funds to create more jobs, invest in research or possibly reduce the cost of their product; and
- Sales tax revenue is generated from people living both within and outside of the county, whereas real property tax is derived primarily from county residents. Although the estimate of percentage of outside sales tax revenue varies depending on the source, a conservative number is that 20% of all sales tax revenue comes from consumers who live outside the county.

When considering a revised sales tax plan, this committee not only considered the financial struggles in the city, but also the future financial health of the county.

The 2019 county budget shows a General Fund long-term plan (2017 to 2023) with the end fund balance decreasing from \$24,723,091 (14.6%) to \$7,971,938 (4.4%). This projection is a 68% decrease in the end fund balance.

Although this projection assumes no action on the part of government to offset increased expenses or changes in revenue, this projection is nonetheless concerning as the county likely faces large expenditures in coming years. Specifically, the Legislature was recently informed of the deteriorating condition of our sewer infrastructure. The estimate to repair or replace the infrastructure, which is not included above, is \$25 to \$30 million. It is estimated that the recent changes to state-provided AIM funding will create an additional \$267,000 liability on the county. Per the 2019 county budget the county has a percentage of debt limit exhausted of 17.7% and total net indebtedness subject to debt limit of \$53,078,579. The 17.7% of debt limit exhausted is prudent and reasonable, however in order to maintain a reasonable debt percentage, future sales tax revenue and the allocation of sales tax must be given consideration.

The county's reluctance to raise real property taxes over the last decade is certainly admirable. In order to maintain the zero tax increase, the county implemented a revised sales tax formula in 2014 whereby the county retained a greater share of the sales tax revenue. Given the fact that historically the county has made conscious decisions to not raise property taxes, but rather increase county revenue via sales tax percentages (2002 – 3% to 4%) and revised re-allocations, this committee explored the fiscal impact of an increase to the percentage of sales tax.

The current sales tax rate for Chemung County is 8%. Half is collected on behalf of the state; the remaining 4% is collected for the county. This Committee calculated the increase of sales tax revenue to the county and allocation to the city, towns and villages assuming a 0.5% increase to the local sales tax rate, or 8.5%, and readjusted 2018 sales tax revenues. Other counties have acted similarly,

according to a 2015 NYS Comptroller Sales Tax Sharing Agreements report, Allegany, Erie, Herkimer, Nassau, Oneida and Suffolk counties have sales tax rates greater than 4%.

The results of the analysis are as follows:

	2018	2018 + 0.5%
Total Sales Tax Revenue	\$1,419,462,550	
Total Sales Tax @ 8%	\$113,557,004	
Total Sales Tax @ 8.5%	\$120,654,317	\$7,097,313
NYS takes 50% of 8% revenue	\$56,778,502	
Total county Sales Tax (\$56,778,502 + \$7,097,313)	\$63,875,815	
County takes 1% directly off the top (\$63,875,815 x 25%)	\$15,968,954	
Balance for all others including county	\$47,906,861	
	\$63,875,815	
County's share of all others – 65.60%	\$31,426,901	
County's total share of sales tax	\$47,395,855	\$5,266,206
City and all others		\$1,831,107
Total increase county/city/towns/villages		\$7,097,313
Proposed allocation of increased sales tax		
City		\$915,553
All others		\$915,553

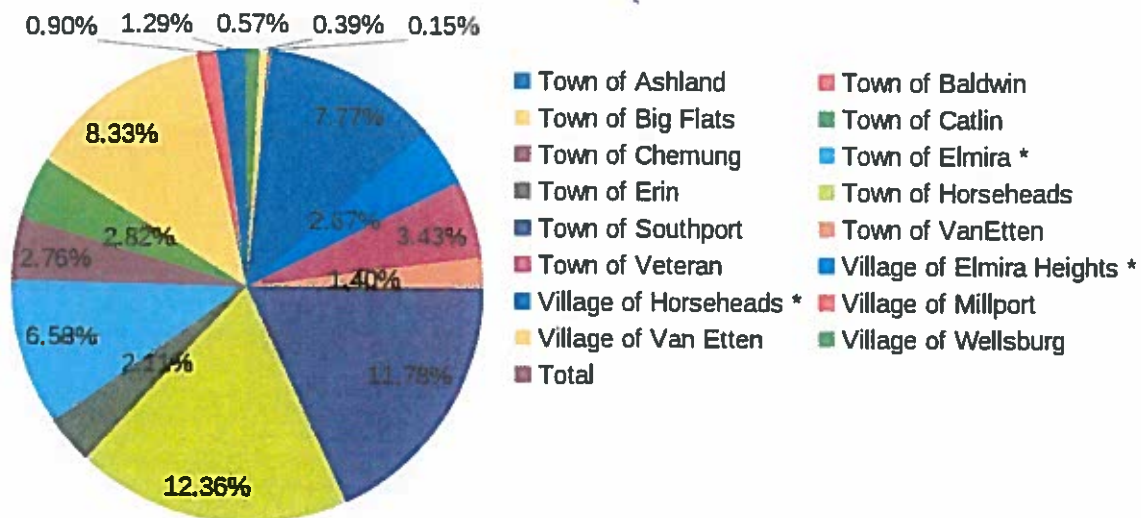
In 2018, the County Legislature was given a revised sales tax reallocation analysis assuming no additional funds to the city and a percentage increase going to all of the towns and villages. This Committee used the same allocation percentages and recalculated the revenue to towns and villages assuming a 0.5% sales tax increase. The balance of the revenue was then apportioned to municipalities with police departments.

Amount allocated to all towns and villages: \$598,054

Additional amount allocated to municipalities with police departments: \$317,499

Municipality	2018 % of total	Amount to be allocated [\$915,553]
Town of Ashland	1.29%	\$11,772
Town of Baldwin	0.90%	\$8,205
Town of Big Flats	8.33%	\$76,245
Town of Catlin	2.82%	\$25,819
Town of Chemung	2.76%	\$25,277
Town of Elmira *	6.58%	\$60,274
Town of Erin	2.11%	\$19,350
Town of Horseheads	12.36%	\$113,187
Town of Southport	11.78%	\$107,893
Town of VanEtten	1.40%	\$12,862
Town of Veteran	3.43%	\$31,396
Village of Elmira Heights *	2.67%	\$24,407
Village of Horseheads *	7.77%	\$71,109
Village of Millport	0.15%	\$1,407
Village of Van Etten	0.39%	\$3,614
Village of Wellsburg	0.57%	\$5,238
Total		\$598,054

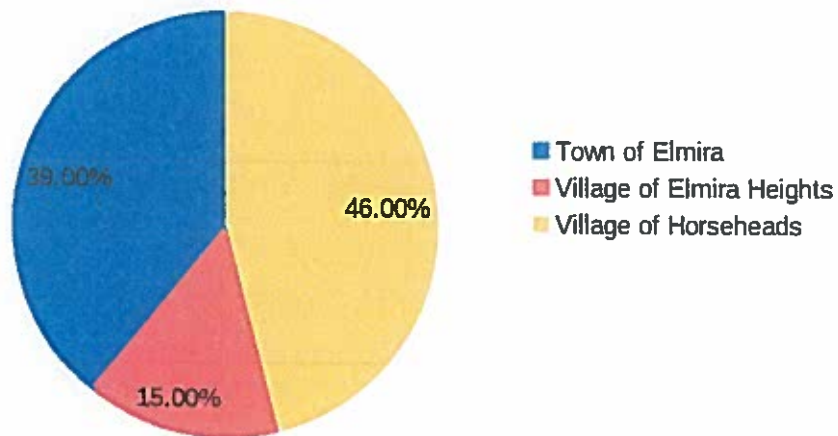
New Sales Tax Revenue by Municipality



Balance to be allocated to municipalities with police departments – \$317,499

Municipality (with PD)	2018 % of total	% of new S	Allocation
Town of Elmira	6.58%	39%	\$126,999
Village of Elmira Heights	2.67%	15%	\$47,625
Village of Horseheads	7.77%	46%	\$142,874
	17.02%	100%	\$317,499

New Sales Tax Revenue by Municipality (with PD)



Scenario #2:

The Committee also analyzed the impact of increasing the sales tax by 0.075%. Below is an abbreviated summary of the impact.

	2018	2018 increase (+.075%)
County's total share of sales tax	\$50,028,958	\$7,899,309
City and all others	\$17,395,514	\$2,746,660
Total county and all others	\$67,424,471	\$10,645,969
Total increase County/city/towns/villages		\$10,645,969
Proposed allocation of increased sales tax		
City		\$1,373,330
All others		\$1,373,330

A chart showing the sales tax calculations for 0.05% and 0.075% increases can be found in the addenda of this report.

Scenario #3:

This Committee believes that an increase to the sales tax percentage will provide the county and the city, towns and villages with adequate funding to be fiscally stable with little or no need for a property tax increase. However, New York state approval is required before a rate adjustment can be made.

Regardless of whether New York state approves an increase to our sales tax rate, the city's fiscal issues resulting in part from the fact it is the county seat as well as the county's need to address changes in AIM funding, maintain an adequate fund balance and prepare for anticipated infrastructure problems remain unchanged. Therefore, this committee recommends a revised sales tax allocation plan taking the above into consideration as well as the findings set forth with analysis #1 through #5.

Summary of Analysis & Recommendations

The cost of providing public services to many of our community's regional assets can no longer be paid solely by city taxpayers. In the city, 38% of the property valuation is exempt, leaving 62% of property owners to pay 100% of the municipal costs. This Committee understands that the exempt property issue is not unique to Elmira, but, given Elmira's current fiscal stress, the high percentage of exempt valuation makes financial stabilization significantly more difficult.

Overall, the county, towns and villages are financially stable with adequate fund balances or "rainy day funds." According to the population and fund balance data on the NYS Comptroller's website, municipalities in the county, aside from the city, have fund balances per person ranging from \$2.31 to \$909.49. To the contrary, the city of has a negative per capita fund balance of \$106.26. A second fund balance measure is the ratio of fund balance to annual expenses. Once again, most municipalities have adequate ratios except the city with a negative ratio of 0.09%.

The committee's fourth analysis was a measure of each municipality's allocation of sales tax dollars per capita and expenses per capita. Using the 2010 census, the sales tax per capita ranged from \$73 to \$189, with 13 municipalities greater than \$100/person. The city was the highest at \$189, however the city's expenses per person were also the highest in the county at \$1,102/person, negating the sales tax benefit.

The fifth analysis is the ratio of sales tax to expenses. The ratios indicate a range of 11% to 45%. The city is the third lowest with a 17% ratio.

Using 2018 as a base year and assuming a three year agreement, the Committee analyzed a reapportionment of sales tax assuming the following: A chart showing the calculation can be found in the addenda of this report.

- Sales tax remains at 8%.
- Gross sales tax will increase 2%/year.
- The county's percentage of sales tax remains unchanged at 65.58%
- The city, towns and villages share is reallocated as follows:

	2019		2020		2021		Total
City:	45%	\$1,159,773	42%	\$836,842	41%	\$809,393	\$2,806,008
All Others:	55%	(\$866,626)	58%	(\$244,684)	59%	\$ 87,756	(\$1,023,554)

Keeping in mind the city's current fiscal stress (79% taxing limit exhausted, 46.4% debt contracting power exhausted and \$18 million loss in tax base between 2014 and 2018), this Committee recommends that following terms and conditions be included with a new sales tax agreement.

- The increase of sales tax dollars over the term of the agreement must be used to repay short-term debt and reduce the deficit.
- During the term of the agreement, city budgets must show an annual surplus without including the additional sales tax revenue. This will require that the city exercise strict adherence to the budgets.
- The city must prepare a five-year budget plan that shows a steady increase in surplus beyond the term of the agreement.
- Failure on the part of the city to meet the terms of the agreement will result in revised allocation recommendation from the Legislature.

Bridges

Per Chemung County Highway Commissioner Andy Avery, Chemung County maintains 148 bridges across the county. A bridge under NYS law is any structure with a span of 20 feet or more. The city has eight bridges, including the inactive Lake Street bridge. There are also several pedestrian bridges because of the Lackawanna Trail. Except for the city bridges, and a few others in the county, the county maintains all the bridges. NYS DOT gives each bridge a rating with a range of 1 to 7. A rating above 5 is considered a good rating; ratings of 4 to 5 are considered fair; and a rating below 4 is considered poor. Bridges with a good condition rating are inspected every two years and bridges with a lesser rating are inspected every year.

Operation and Maintenance Cost of City Highway Bridges

Bridges must have a 5.5 rating before the asset can be transferred

Although the county has a bridge crew that generally consists of five employees as well as a highway crew that will assist with minor repairs on the bridges, the county strives to do major bridge construction projects using Federal Aid. For example, the Madison Avenue bridge is under construction and has a projected completion date of July 1, 2019. This is a federal aid project with 80% federal funding, 15% state funding and 5% city funds. The Walnut Street and Main Street bridges are also federal aid projects and are scheduled to be completed in 2020 and 2021, respectively. The Clemens Center Parkway bridge is a state bridge and was recently rehabilitated. Repairs to the Lake Street bridge go out to bid very soon. By the end of 2021, all the bridges crossing the river will have been rehabilitated and should have good ratings.

The Madison Avenue bridge, which is currently being rehabilitated, is a Federal Aid project with a total cost of \$1.82 million. The city's share of the project is \$89,077. The city has bonded for the project and will pay for the bridge rehabilitation over time. If the county were to assume this asset from the city, all debt to rehabilitate the bridge would remain a city obligation unless the county agreed to assume the debt. Projected city cost to rehabilitate the Walnut Street and Main Street bridges are \$170,500 and \$104,400 respectively. Currently, the city also budgets \$15,000 to \$19,000 per year for bridge maintenance.

Recommendation #3:

If the city is willing to turn over a bridge asset to the county, and if the county agrees to accept a bridge asset from the city, it is the recommendation of this Committee, with concurrence from Andy Avery, that the asset must have a NYSDOT rating of 5.5 or better. It is further recommended that the river bridges that carry the most regional traffic be considered for transfer first. Over time, other bridges such as the Washington Avenue, East Avenue and West Water Street bridges should also be considered for transfer once they achieve a 5.5 rating or better.

It is understood that the transfer of bridges and the county assumption of bridge maintenance will not have an immediate positive influence on city finances. It is also understood that there should not be any immediate adverse financial impact to the county. A 2014 through 2019 history of the budgeted bridge repairs and maintenance, as well as actual cost, is included in the addenda of this report. Previous bridge capital projects as well as ongoing bridge projects are also a part of the addenda report.

Short- and Long-Term Debt

Borrowing funds for operations and the purchase of assets is a normal function within government. Because the City of Elmira's fiscal year is a calendar year with the first installment of city taxes becoming due on May 15, the first quarter of each year is typically a time when it is cash poor. It is for this reason the city and county previously entered into an agreement whereby the county provides monthly revenue to the city with a guarantee of repayment to the county when property tax revenue is

generated. This agreement helps with the city’s cash flow needs, but does not eliminate the need for short-term borrowing.

The General Fund budget includes debt service payments for both General Fund and Capital Fund borrowing. All short-term and long-term borrowing, principal and interest becomes a part of the General Fund. Short term borrowing (debt) consists of Revenue Anticipation Notes (RANs), Tax Anticipation Notes (TANs) and Bond Anticipation Notes (BANs). Short-term borrowing is for a term of 12 months or less. RANs and TANs are a part of the General Fund ,while BANs are a part of the Capital Fund.

A measure of a municipality’s fiscal health is the relationship between total liabilities and total assets. Generally, total assets are comprised of cash and accounts receivable, while liabilities are comprised of accounts payable and debt. A 2:1 ratio of assets to liabilities is ideal.

Although short-term borrowing is repaid in 12 months, it should not increase liabilities beyond assets. Year-end 2017 the city had General Fund assets of \$7,182,974 and liabilities of \$10,285,789. The asset-to-liability ratio is -0.6983:1. The 2017 Capital Fund shows assets of \$5,886,298 and liabilities of \$7,347,025 resulting in a ratio of -0.8011:1. Both the General Fund and Capital Fund ratios are well below desired levels.

Recommendation #4:

As of December 31, 2017, the city had short-term RAN borrowing of \$4 million and BAN borrowing of \$3.08 million. In order to achieve a 1:1 year-end ratio, borrowing would need to have been \$897,185 and \$1,622,866 respectively.

General Fund	
Liabilities	\$10,285,789
RANs	- \$4,000,000
Assets before RAN borrowing	\$6,285,789
Borrowing to achieve 1:1 ratio	+ \$897,185
2017 Reported Assets	\$7,182,974
Capital Fund	
Liabilities	\$7,347,025
BANs	- \$3,083,593
Assets before BAN borrowing	\$4,263,432
Borrowing to achieve 1:1 ratio	+ \$1,622,866
2017 Reported Assets	\$5,886,298

Long-Term Debt:

Long-term debt is comprised of serial bonds, which should follow the policy of not borrowing more than what you paid down in the previous year.

Example:	2016	2017	Difference
Serial Bonds:	\$25,936,690	\$22,629,279	\$3,307,411

The borrowing for the following year should not exceed \$3,307,411. If recommended borrowing exceeds this limit, each item over the limit should be presented to City Council and voted on in a separate resolution.

This Committee recommends that the city reduce short-term borrowing over a two- to three-year period to achieve a minimum of a 1:1 ratio. We further recommend that long term borrowing not exceed more than what was paid down in the previous year with any excess borrowing authorized via city Council Resolution.

Explore Alternatives For Providing Sanitation Services

(No county impact)

The removal of sanitation from residential properties in the city has been a long-standing public service. The fee to provide the service was part of the city general fund and a part of the city tax. In the late 1990s, the city decided to remove the cost of providing sanitation pick up from the property tax and instead create a fee whereby residents could opt out of the service. The annual fee for sanitation is based on direct and indirect costs of proving the service, however there may be some variance with actual cost versus the fee charged.

There are numerous direct and indirect costs which comprise the total cost of providing sanitation services. Some of these cost include depreciation (non-cash), debt service attributed to sanitation equipment, insurance premiums attributable to property/equipment ,and general liability and allocation of administrative/managerial costs, such as the city manager and city chamberlain offices, including personnel cost attributable to administering the service.

This Committee asked for the budgeted sanitation fee for 2014 through 2019. Because this is a fee and not a tax, property owners have the right to opt out of the city sanitation program. Therefore, there is typically a variance between the budgeted fee and the collected fee.

Year	Budgeted	Difference	% Change
2014	\$2,209,340	--	--
2015	\$2,052,390	(-\$156,950)	.07%
2016	\$2,054,540	\$2,150	.001%
2017	\$2,622,125	\$567,585	.27%
2018	\$3,459,960	\$837,835	32%
2019	\$3,267,480	(-\$192,480)	(-.05%)

The 2019 sanitation fee is \$365 per residential unit. This fee allows six bags and one recycle bin per week. In recent years, the city's cost of providing sanitation service has increased significantly. From 2016 to 2018, the budgeted cost for sanitation has increased 68%. A review of sanitation cost with private sanitation providers shows the current city fee for the person using 6 bags and a recycle bin is comparable with the private sector. However, the individuals using four or fewer bags per week are subsidizing the six-bag per week user. The city does not keep track of the average bags per unit being picked up.

Recommendation #5:

To more equitably distribute the cost of sanitation services, some municipalities have implemented a sticker program, such as the City of Olean. Residents there purchase stickers and place one on each bag for pick-up by the city.

Current sticker prices are \$1.31 for bags up to 15 gallons and \$2.64 for bags up to 30 gallons.

A sticker system would eliminate the one- and two-bag-a-week user from subsidizing the five- or six-bag-a-week user.

Because of the sharp increase in the cost of providing sanitation services, this Committee strongly recommends that the city consider issuing a Request For Proposal (RFP) to explore the privatization of providing sanitation services. The Committee further recommends the city audit its cost of providing sanitation services to determine the factors that contributed to the large fee increases over the past two years.

Elmira College and City of Elmira

*Reshaping Town/Gown Partnership
(No county impact)*

On May 2, Elmira College President Dr. Charles Lindsay met with the Committee. Dr. Lindsay explained that the college has recently developed a five-year strategic plan (2018 – 2023) that puts

forth a guide to enhance the student experience, improve the college's financial stability and engage the community. The report concludes in part, "Let us continue to build an Elmira that offers academic and co-curricular programs that inspire imagination, creativity, discovery and a spirit of collaboration. Let us continue to build an Elmira that reflects the heritage and traditions of the College while connecting in meaningful ways to the City of Elmira, the Southern Tier and the world...."

President Lindsay provided the committee with a summarized "Elmira College 2017 Economic Impact Study", which concludes that Elmira College has a \$102.4 million economic impact on the Southern Tier. The Committee acknowledges that Elmira College is a wonderful community asset and the regional economic benefits of the College have helped shape our community for decades. The 70+ acres of Elmira College property are beautifully landscaped and a showcase property in the heart of the Elmira, our county seat.

After reviewing the Elmira College Economic Impact Study, members of the committee suggested new opportunities for student interns. Specifically, we suggested that students have an option of doing an internship with the city Code Enforcement office and have opportunities to assist at the animal shelter. This committee believes new internship opportunities with the city will enhance Town/Gown relations while assisting city staff.

The committee then discussed the cost of delivering public services to the college. Because the college is located in the city, the regional economic benefit is diluted for two reasons: (1) 70+ acres of land in the heart of the city is tax-exempt; and (2) only city taxpayers pay to provide public services to the college. The committee then asked if the college would discuss ways to offset this inequity. Dr. Lindsay responded saying the college is open to all community discussions.

Dr. Lindsay explained that the College is very supportive of students participating in downtown Elmira. A newly opened coffee shop and the Turtle Leaf Cafe were given as examples of places where students go. The college also views the LECOM project as a connector between the college and downtown.

The Committee believes the Elmira College strategic plan and the LECOM project are the perfect combination to move the college and the community forward. The college's plan to attract more students, together with LECOM's projections of 500 students, gives the City of Elmira new development opportunities.

Recommendation #6:

The city is currently revising its zoning ordinance from a typical use-based manner to a form-based concept for downtown and adjacent neighborhoods. Form-based code is less concerned with the use that goes on inside a building and more with their appearance and the way buildings relate to each other and shape the streetscape in the context of a vision for a neighborhood. This Committee is suggesting that a focus area bounded on the west by Columbia Street, on the South by West Third Street, on the east by Park Place and on the north by West Fifth St. become a mini master-plan area for Lake Erie

College of Medicine (LECOM), the college and the city. This Committee views this area as having the potential to become a “College Town” with typical college town businesses, such as student housing, pizza shops, book stores, movie theaters, etc. A map outlining the focus area is included in the addenda of this report. A proposed land use table accompanies the map. A T5 zone appears to be a good fit for the purposed focus area.

This Committee recommends that an advisory group be appointed to create and oversee a master plan setting forth economic development opportunities for LECOM, Elmira College and the city. The advisory committee should be chaired by the county planner, who will assist with developing a site plan and identify possible funding sources. The advisory committee should include state, county, city and private-sector representatives.

We strongly urge that this advisory committee be formed and begin working as soon as possible. A new strategic plan for Elmira College, new and revised zoning and planning for the city, and a new medical college with a goal of attracting 500 students is a wonderful and rare economic development opportunity for the community.

We also understand that Elmira College’s encumbrance of significant acreage in the heart of the city together with its tax-exempt status is financially problematic for city government. The cost of providing public services to this community asset falls directly to the city taxpayers while the economic benefits of the college are shared by all municipalities.

This Committee recommends that Elmira College and the city meet monthly to discuss ideas and opportunities to help offset the city’s public service expense to the college. A tuition-based public service fee was suggested, with the revenue earmarked for services provided by the city in and around the college. The Committee understands the financial struggles of both entities, however we believe that unless a new vision of sharing the costs of providing police and fire protection and other municipal services to the college are not broadened, both entities will continue to struggle with achieving their long-term financial goals and objectives.

Room Tax

Generally, the revenue derived from room tax is generated from people visiting the area. Chemung County currently receives a 4% hotel tax, which is budgeted to generate 2019 revenue of \$696,000. Currently, the hotel tax for Steuben, Schuyler and Tioga counties is 4%, Broome County is 5%. Tompkins County is 5% (hotels more than 11 rooms) and 3% (hotels less than 11 rooms). Seneca County recently raised its hotel tax from 3% to 5%. Also, our neighboring counties have room-tax fees for AirBnB. Chemung County does not have an agreement with AirBnB, but it is estimated that fees for Chemung County AirBnB would generate an additional \$12,000/year.

The Chamber of Commerce oversees the funds generated by the room tax, and acts as a disbursement agency for the county. Both the county and the Chamber discuss funding allocations, however the

Chamber receives a lot of input from the county with regards to recommendations. Below are the 2019 proposed room tax allocations.

Chemung County Room Tax

Organization	2019 Proposed Allocation
Wings of Eagles Discovery Center	\$50,000
Clemens Center	\$200,000
Chamber of Commerce	\$160,250
Mark Twain Country.com(@Chamber)	\$19,690
Finger Lakes Tourism Regional	\$11,100
Finger Lakes Wine Country	\$65,000
The First Arena	\$103,000
Arnot Art Museum	\$17,380
Friends of the River	\$13,640
Tanglewood	\$13,640
Downtown Events and Programs	\$7,500
County Admin./Special Projects/Reserves	\$22,300
Chemung County Sportsman Federation	\$5,000
Chemung County Ag Society	\$7,500
2019 Total:	\$696,000

2019 Allocation Recommendations by the Advisory and Oversight Committee for Room Tax Revenues, the Chemung County Chamber of Commerce

In the first quarter of 2019, hotel tax generated \$90,691, which was 93.55% of 2018 first-quarter revenue. First-quarter payments for recipients of the hotel tax totaled \$138,610. The Chamber of Commerce floats the difference until the end of the year, which is part of the reason why the Chamber is the disbursement agency. Allocations can be based on contractual arrangements, such as First Arena, the Clemens Center and CCIDA, or based on the need and structure of the organization. Payments are made over four quarters, others three, two or even one. Each year, the estimated budget for room tax revenue is given to the Chamber (acting as the Advisory and Oversight Committee for Room Tax) and its recommendations are then given to the county executive.

According to the Chamber of Commerce, state law requires the room revenue to be used “to enhance the general economy of the County of Chemung, its city, towns and villages and the general economy of the tourist region in which the County of Chemung is located, through the promotion of regional tourism, tourist activities, conventions, trade shows, special events, tourist attractions and other directly

related and supporting activities.” This broad description creates possible funding opportunities for a variety of activities and organizations.

Recommendation #7:

Room tax revenue is a common fee found throughout the state. The generated revenue is used to assist tourist-related activities that enhance the local economy. According to the Chamber, an increase in the Room Tax from 4% to 5% would generate an additional \$174,000 in revenue. If Chemung County were to make an agreement with AirBnB similar to that of our surrounding counties, it is estimated that an additional \$12,000 per year would be generated.

This Committee recommends that the Chamber of Commerce Advisory and Oversight Committee for Room Tax Revenue explore the benefits of increasing the Room Tax rate by 1% for hotel rooms and encourage the county to make an agreement with AirBnBs. Any recommended changes to the application process as well as a plan to build a reserve fund should be given consideration.

An example of a community asset with a significant tourist draw that is currently not a part of the room tax allocation is Woodlawn Cemetery. Woodlawn Cemetery is the resting place for famed author Mark Twain, creator of *The Little Rascals* Hal Roach, Heisman Trophy winner Ernie Davis, a former New York governor and numerous community founders. This beautiful 90+ acres is the final resting place for over 56,000 people and requires significant on-going maintenance.

The increasing cost of maintaining the cemetery together with a decreasing number of traditional burials as more people chose cremations results in an annual operating deficit for the cemetery. The Friends of Woodlawn Cemetery, a not-for-profit organization, has raised funds for special projects, including signage and a columbarium, and the cemetery also takes advantage of community service workers to assist with the maintenance workload. However, expenses continue to exceed revenues and the deficit for this regional tourist draw is paid for by city taxpayers.

According to the city chamberlain, the City of Elmira budgets \$25,000 annually to assist with ordinary cemetery operations as well as funds for capital purchases, utilities, insurance and pensions. Annually, the cemetery deficit is approximately \$90,000 to \$100,000.

In addition to the committees recommendation to study the benefits of increasing the room tax by 1%, we are also recommending that Woodlawn Cemetery, an historical community asset, become a part of the annual room tax allocation.

Finance

In December 2015, the city and county entered into an intermunicipal consolidation agreement whereby the services performed by the city’s finance department would be assisted by the county’s Treasurers Office. The agreement sent the city finance department staff to the county, but the city chamberlain remained a city employee. This agreement came to an end when the city chamberlain took

a new job in a different municipality and the city hired a new chamberlain. Although the language in the agreement clearly stipulated that the city retain the chamberlain position, the county preferred that the city not fill the open position and ended the agreement.

Recommendation #8:

Many government services are visible and impact the day-to-day quality of life of our community. For example, municipal highway departments, code enforcement, police and fire are all visible public services. Municipal finance departments are somewhat unique in that they provide multiple accounting functions and required reporting of finances often outside the public view. Today, most tax payments for the thousands of parcels in the county are made at a bank or electronically, not at a city cashier's window, which limits the public's exposure to the municipal finance office.

The finance department is the heartbeat of any municipality. In addition to monitoring millions of dollars of tax payments, this department processes thousands of transactions. Account receivables, account payables, payroll and account reconciliations are some of the multi-transaction functions handled by the finance department. The fact that other municipalities offer similar services at a lesser volume suggest possible opportunities for sharing or consolidation.

The county has developed a list of financial services that are common to all municipalities in the hope of consolidating the services at the county level. Some towns have taken advantage of this service and have entered into an annual contract with the county. Services and fees can vary among municipalities depending on the needs of the municipality.

This Committee recommends that the county treasurer and city chamberlain meet to discuss possible sharing or consolidation of financial services. The treasure and chamberlain are both experts with municipal finances, office workload and necessary staffing to meet the demands of the departments. These professionals should look for long-term sharing or consolidation opportunities that will better serve the public. If the treasurer and chamberlain mutually agree that certain services should be transferred to the county, their recommendation of how the services would be absorbed by the county, payment for the services, and the necessary staffing should become the basis of any agreement.

Public Safety

Recommendation #9:

The issue of combining police services is sensitive and complex; it will require all the stakeholders (administrators, unions, elected officials and the general public) to be involved. This Committee did not study this public service for the above reasons.

The Committee believes any combination of services will not and should not be taken lightly and will take time and research to implement. Incremental steps would allow adjustments to be made along the

way. The idea of combined police records bureaus and investigative divisions has been talked about for at least 20 years. The idea was good then and it is good today.

The Committee recommends the stakeholders should begin discussions. Although conversations have taken place in the past, they have never resulted in any substantial savings or combined services. It is believed that many opportunities are available that will result in substantial savings and improved services to the public.

The bottom line is the current model in place is not sustainable. Personnel costs make up the biggest portion of municipal budgets. Tough decisions made now will prevent tougher decisions in the future.

Financial Restructuring Board

Recommendation #10:

As discussed at the start of this analysis, the Restructuring Board issued a report entitled “City of Elmira Comprehensive Review Report” in June 2016. The report identified various issues facing the city, including some of the issues contained within this report. This Committee recommends that a copy of this report be shared with the Financial Restructuring Board in the hopes of securing funding to assist with the fiscal recovery of the city.

Appendix A.

**Opinion of Counsel
Golf Course
Not for Profits**

Op of Council

From: Stanko, Bruce (bstanko@cityofelmira.net)

To: burin1234@yahoo.com

Date: Friday, May 3, 2019 12:32 PM EDT

John,

I would ask O'Mara but I think we are more in line with this for the golf course, I think we should have been exempt forever and in the past.

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Municipal corporations exemption (golf course) (catering facility) - Real Property Tax Law, § 406:

A county owned golf course located within the county and operating on the county's behalf by a licensee is entitled to exemption where the public's access thereto is generally unlimited. Where that same licensee operates a catering facility on the premises and public access to that portion of the property is limited, the catering facility is not entitled to exemption.

Our opinion has been requested concerning the taxable status of a town-owned golf course which is operated by a private licensee. In addition to operating the golf course, the licensee has opened a catering business on the premises which caters private parties. The licensee is authorized to schedule two golf "outings" per week (Monday - Thursday), but one of these may not have more than 60 guests and the course must remain open to the public unless the town's parks and recreation commissioner agrees otherwise. Given these facts, the question is if the golf course

and/or catering facility may continue to receive a tax exemption pursuant to section 406(1) of the Real Property Tax Law.

To receive exemption pursuant to section 406(1), municipally-owned property located within the boundaries of its owner must be "held for a public use." Citing an earlier decision (*i.e.*, *Herkimer County v. Village of Herkimer*, 251 A.D. 126, 295 N.Y.S. 629 (4th Dept. 1937), *aff'd*, 279 N.Y. 560, 18 N.E.2d 854 (1939)), the Court of Appeals stated:

Although what comprises "a public use" within the meaning of the statute "has never been defined with exactitude" and "must necessarily depend upon the peculiar circumstances of each case", it has been said, and most appropriately, that "Held for a public use, in this connection, means that the property should be occupied, employed, or availed of, by and for the benefit of the community at large, and implies a possession, occupation and enjoyment by the public, or by public agencies" (*Town of Harrison v. County of Westchester*, 13 N.Y.2d 258, 263, 196 N.E.2d 240, 242, 246 N.Y.S.2d 593, 596 (1963)).

Subsequently, in a dissenting opinion which served as the basis for a reversal by the Court of Appeals, Appellate Division (2d Dept.) Justice Lazer disagreed with a majority decision concerning town-owned property leased to the Federal government [the majority held that the property was not exempt per § 406(1)]. Justice Lazer said:

In both *Matter of County of Erie v Kerr*, 49 A.D.2d 174, 373 N.Y.S.2d 913 [Rich Stadium] and *Matter of Dubbs v Board of Assessment Review of County of Nassau*, 81 Misc.2d 591, 367 N.Y.S.2d 898 [Nassau Veterans Memorial Coliseum]), municipal facilities leased to private commercial interests for the showing of major league sporting contests, cultural events, public exhibitions and the like were declared to be held for public use despite the fact that the primary beneficiaries were the owners of major league sports franchises. Nevertheless, the rationale of *Erie* and *Dubbs* is not difficult to accept -- the uses involved provided a means of meeting the recreational needs of the residents of the locality whose facilities were utilized and thus the benefit flowed to those who carried the tax burden (*Fallica v. Town of Brookhaven*, 69 A.D.2d 579, 602-03, 419 N.Y.S.2d 102, 117 (2d Dept. 1979)).

The Court of Appeals subsequently reversed the Appellate Division on the basis of Justice Lazer's opinion (52 N.Y.2d 794, 417 N.E.2d 1248, 436 N.Y.S.2d 707 (1980)).

Given these precedents, there appears to be little question but that a municipal golf course located within the boundaries of the owning municipality is exempt pursuant to section 406(1) of the RPTL (*see*, *City of Amsterdam Town of Amsterdam*, 100 A.D.2d 661, 473 N.Y.S.2d 861 (3d Dept. 1984)), even if it is operated on behalf of the municipality by a lessee (*Fallica*, *supra*). It is unlikely that a court would reach a different conclusion where, as here, the golf course is run on the municipality's behalf by a licensee. Public accessibility appears to be the key factor. Here, the golf course may be unavailable to the public on one or (with town approval) two weekdays per week. It is a question for the trier of fact (*i.e.*, the assessor in the first instance) whether that potential

unavailability vitiates the public use test. For purposes of addressing the catering facility, we will assume the assessor would agree that the golf course is tax exempt.

Based on the facts provided, it appears that public access to the catering facility is far more restricted. There is some case law of relevance.

In *Westchester County v. Rizzardi*, 46 Misc.2d 1047, 261 N.Y.S.2d 350 (Sup.Ct., Westchester Co. 1965), ⁽¹⁾ the court denied exemption to a restaurant/catering facility located within a county park but operated by a private lessee-concessionaire. The court quoted from the *Harrison* decision (*supra*) and stated:

The primary use of [the facility] as a place where groups may gather to hold events requiring a large space does not of itself render the restaurant "occupied, employed or availed of for the benefit of the Community at large." It is not regulated or controlled in any significant way by any agency or department of the county. Its use by the public does not differ in any substantial way from the public use of large restaurants everywhere. The arrangements for its use are made on the basis of separate consultation and contract. By no stretch of the imagination can these social gatherings be deemed functions in the public interest, any more than those which might be held in any large restaurant or caterer's establishment. There is lacking that possession and enjoyment by the public or public agencies which were applied as the test in the *Harrison* and *Herkimer* cases. There are present the elements of exclusive and long-term control by a private concessionaire and use of the premises solely for his patrons and guests, which were the tests of taxability in the *Harrison* case (46 Misc.2d at 1051-52, 261 N.Y.S.2d at 353).

More recently, a court denied an exemption pursuant to section 406(1) for a purportedly public tennis club, finding the club's membership limit of 225 to be inconsistent with a public use. The court found that the county had little or no control over the club's operations (*County Tennis Club v. Assessor for the Village of Scarsdale*, 261 A.D.2d 616, 691 N.Y.S.2d 77 (2d Dept. 1999)).

Several of the above-cited decisions concern the operation of municipally-owned [exempt] property by lessees. Where exemption has been lost in leasehold situations (e.g., *Harrison*, (*supra*); *County Tennis*, (*supra*); *Rizzardi*, (*supra*)), it has been where the public has had its access to the leased property so restricted as to eliminate its "public use" thereof. Again, while this presents a question of fact for the assessor, the facts seem to support a conclusion that the catering facility is not held for a public use, so that that portion of the town's property is not exempt pursuant to section 406(1).

November 27, 2000

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Op of Council

From: Stanko, Bruce (bstanko@cityofelmira.net)

To: burin1234@yahoo.com

Date: Friday, May 3, 2019 12:01 PM EDT

John,

I am also wondering if the golf course would fall under parkland or under the "public good" as the Arena or other recreational properties do around the state.

Bruce

Nonprofit organizations exemption (generally) (ownership) - Real Property Tax Law, § 420-a:

A nonprofit organization which is organized or conducted for the purposes of raising money for other nonprofit organizations may be entitled to the exemption provided that its own activities qualify for exemption. [Opinion 6 Op.Counsel SBEA No. 24 modified]

Our opinion has been requested concerning a nonprofit organizations exemption (Real Property Tax Law, §§ 420-a, 420-b) being sought by a foundation [Foundation] which claims to be an educational and charitable organization. The Foundation leases a boathouse on its property to another allegedly nonprofit organization, a boat club [Club]. It appears that both the Foundation and the Club are exempt from Federal income taxes pursuant to section 501(c)(3) of the Internal Revenue Code (26 USCS § 501(c)(3)). It also appears that the Foundation's primary purpose is to receive contributions and distribute them to other charitable organizations. It is unclear whether the Foundation itself conducts charitable activities. The individual who established the Foundation (and who built the boathouse) serves on the board of directors of both organizations.

There are essentially three requirements for exemption under section 420-a or 420-b: nonprofit status, exempt organizational purpose(s) and exempt property use(s). Moreover, the organization may not be a guise or pretense for pecuniary profit; members and employees may receive only reasonable compensation for services performed. Here, apparently, no Foundation officer receives any payment for services.

Because a determination of nonprofit status can be a difficult one, we have advised assessors that they may rely on an IRS determination. In 10 Op.Counsel SBRPS No. 43, we quoted from the Assessor's Manual: "[A]ll the exempt purposes listed in section 420-a and 420-b for a real property tax exemption are included in either section 501(c)(3) or 501(c)(6) [of the IRS Code]. . . ." Given the IRS determinations here, both the Foundation and the Club appear to satisfy the statutory nonprofit test. We therefore turn our focus to organizational purpose and property use.

As to the Foundation's organizational purpose, in 6 Op.Counsel SBEA No. 24, we expressed the opinion that a nonprofit organization, the primary purpose of which was to lease property to other nonprofit organizations, was not itself organized for an exempt purpose within the meaning of what are now sections 420-a and 420-b. In reaching our conclusion, we relied, in part, on the decision in *Columbia County Medical Retardation Realty, Inc. v. Palen*, 97 Misc.2d 9, 410 N.Y.S.2d 789 (Sup.Ct., Columbia Co., 1978).

Thereafter, however, in *St. Joseph's Health Ctr. Properties v. Srogi*, 51 N.Y.2d 127, 412 N.E.2d 921, 432 N.Y.S.2d 865 (1980), a closely divided Court of Appeals held that property owned by a nonprofit corporation and used exclusively to provide housing for staff personnel of a separate hospital corporation was exempt since the owning corporation operated solely to carry out a purpose of the exempt hospital. In addition to disapproving of the reasoning in *Palen*, (*supra*), the Court rejected the assessor's argument that, to be exempt, the property needed to be owned by the hospital itself, not its alter ego. The majority found a legislative "intention to exempt property owned by a corporation conducted for a purpose reasonably incident to the major purpose of another [section 420-a] exempt corporation, even though not itself organized to engage in all of the activities of the latter corporation" (51 N.Y.2d at 133, 412 N.E.2d at 923, 432 N.Y.S.2d at 867-68).⁽¹⁾

One year later, a still divided Court distinguished *St. Joseph's* (*supra*) and held that a thrift shop, which was used to generate profits donated to charities, was not itself exempt (*Stuyvesant Square Thrift Shop, Inc. v. Tax Commission of the City of New York*, 54 N.Y.2d 735, 426 N.E.2d 478, 442 N.Y.S.2d 984 (1981)). Then-Chief Judge Cooke, who had dissented in *St. Joseph's*, dissented again, feeling bound by the prior decision:

In *St. Joseph's* the corporation was organized to provide housing for the staff of the parent hospital corporation. Here the Stuyvesant Thrift Shop was organized to sell donated merchandise and distribute the proceeds to the member charitable corporations, who are unquestionably entitled to exemptions themselves. The sole function of the Thrift Shop corporation is "reasonably incident to the major purpose" of the parent charities. The fact that the Thrift Shop converts the merchandise to money before distributing it to the parent charitable corporations does not alter this conclusion. I can therefore perceive no meaningful distinction between this case and *St. Joseph's* and must dissent and vote to reverse (54 N.Y.2d at 738, 426 N.E.2d at 479-80, 442 N.Y.S.2d at 986).

One year after that, the Court of Appeals denied an exemption where it found the owning organization "was not itself organized or conducted exclusively for charitable

purposes and the activities carried on by it were statutorily denied to its charitable affiliate (cf., *Matter of Stuyvesant Sq. Thrift Shop v. Tax Comm. of City of N. Y.*, [citation omitted]; contrast *Matter of St. Joseph's Health Center Props. v Srogi*, [citation omitted])" (*Matter of Youth Building Corporation v. Board of Assessors of the County of Nassau*, 56 N.Y.2d 765, 767, 437 N.E.2d 277, 277, 452 N.Y.S.2d 18, 18 (1982)).

From these decisions, it appears that a charitable organization which is organized or conducted for the purposes of raising money for other charitable organizations may be entitled to the exemption provided that its own activities are charitable. An example would be an entity such as the United Way, which we understand raises funds for other charities, and which has been referred to as being charitable in other (non-property tax) contexts (*International Service Agencies v. O'Shea*, 104 Misc.2d 1071, 430 N.Y.S.2d 224 (Sup.Ct., Albany Co., 1980); *International Service Agencies v. United Way of New York State*, 108 Misc.2d 305, 437 N.Y.S.2d 533 (Sup.Ct., Albany Co., 1981)). Nevertheless, the organization must prove its entitlement to exemption (*Greentree Foundation v. Assessor of County of Nassau*, 302 A.D.2d 523, 755 N.Y.S.2d 271 (2d Dept., 2003)).

Presumably, the same would be true of nonprofit organizations in general. That is, a nonprofit organization which is organized or conducted for the purposes of raising money for other nonprofit organizations may be entitled to the exemption provided that its own activities qualify for exemption. Accordingly, 6 Op.Counsel SBEA No. 24 should be considered to be modified.

If the assessor determines that the Foundation is a charitable/educational organization, then its property's use must also be examined. Obviously, a portion of its property is leased to another nonprofit organization. In this regard, we note that section 420 a(2) permits one nonprofit organization to lease its property to another and not lose its exempt status, provided that the lessee would be exempt if it had title to the property, and, provided further, that the rentals received do not exceed the carrying, maintenance and depreciation charges on the rental property (see, 10 Op.Counsel SBRPS No. 88). Here, the Foundation apparently allows the Club to use its property rent-free (as a charitable gift).

We were not provided with information related to the Club other than its IRS determination letter. While it is true that the IRS has determined the Club to be a section 501(c)(3) organization, the assessor should still determine if the property used by the Club is being used for an exempt purpose (e.g., educational, charitable) and not primarily a social or recreational purpose (10 Op.Counsel SBRPS No. 117).

Finally, if the assessor determines that some Foundation property may qualify for the exemption, he or she must analyze each aspect of the property to ascertain if its use is reasonably incidental to the Foundation's purposes. Should the assessor determine that only a portion of the property is used for exempt purposes, he or she should grant tax exempt status to that portion of the property (RPTL, § 420-a(2)). In such a situation, when a portion of property is deemed exempt and another portion non-exempt, the taxable portion may be separately assessed (see, RPTL, § 502). If, however, it is not practical to separately assess the exempt and non-exempt portions, the property should be entered on the taxable portion of the assessment roll, and the assessed value should be apportioned between the taxable and exempt portions (*Trustees of Sailors' Snug*

Harbor in City of New York v. Tax Commissioner City of New York, 26 N.Y.2d 444, 259 N.E.2d 906, 311 N.Y.S.2d 486 (1970); 3 Op.Counsel SBEA No. 77).

August 15, 2003

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Appendix B.

**Office of the New York State Comptroller
Sales Tax Sharing Agreements**

Appendix A: Sales Tax Sharing Agreements

County Name	Recipients of County Distribution	County Rate	Cities that Pre-empt	Summary of Sharing Agreements and Arrangements
Albany	City Town Village	4.00%		All 4.00%: The County retains 80% and distributes 40% to the cities and towns on the basis of published decennial census population figures. Within the Towns of Coeymans and Colonie, the town total is divided between the town and the villages on the basis of property value, per signed agreements. Within the Town of Green Island, the town total is divided between the Town of Green Island (10%) and the coterminous Village of Green Island (90%) per signed agreement. Within the Towns of New Scotland and Guelderland, the town total is divided between towns and villages based on population by agreement within the town.
Allegany	County retains 100%	4.50%		N/A
Broome	City Town Village	4.00%		First 3.00%: The County retains 50% and distributes 50% to cities, towns and villages based on population. Starting in the first quarter of 2011, any growth in sales tax revenue from the previous year is shared with municipalities only up to a certain percentage (the cap) for the subsequent four years (0.5% in 2011, 1.0% in 2012, 1.5% in 2013 and 2.0% in 2014 and thereafter). Beginning in 2013, 10% of the sales tax collected that exceeded the cap of the municipality's share of the 3% was distributed to municipalities based on population. In 2014, 20% of the sales tax collected that exceeded the cap of the municipalities' share was distributed back to the municipalities. Additional 1.00%: Retained by the County.
Cattaraugus	Town Village	4.00%	Olean Salamanca	First 3.00%: The County retains 50% and distributes 50% to towns and villages, based on taxable property value. Additional 1.00%: Retained by the County.
Cayuga	Town Village	4.00%	Auburn	All 4.00%: The County retains 50% and distributes 50% to towns and villages based on taxable property value.
Chautauqua	City Town Village	3.50%		First 3.00%: The County retains 50% and the remaining 50% is divided between cities and towns. The cities are distributed based on population, the towns are distributed one half based on property value and the other half distributed by population, with villages receiving a share from the town distributions based on property value. Additional 0.50%: The County retains 70% and the cities, towns and villages receive 30% based on population.
Chemung	City Town Village	4.00%		First 3.00%: The County will retain 50% in 2014, 57.5% in 2015, 60.2% in 2016, 63.3% in 2017, and 65.6% in 2018. The remainder is distributed to the City of Elmira and towns based on proportion of population to the County as a whole multiplied by agreed upon percentages for the city and the towns. Additional 1.00%: Retained by the County.
Chenango	Town Village	4.00%	Norwich	First 3.00%: The County retains 50% and distributes the remaining 50% to towns and villages based on property value. Additional 1.00%: Retained by the County and dedicated to construction, operations and maintenance, and debt service for a county public safety building.
Clinton	City Town Village	4.00%		First 3.00%: Up to \$27.1 million, the County retains 55% and distributes 45% to all other municipalities. Over \$27.1 million, the County retains 65% and distributes 35% to municipalities. Distributions to the City of Plattsburgh are based on population; distributions among towns and villages are based on property value. Additional 1.00%: Retained by the County.
Columbia	City Town Village	4.00%		All 4.00%: The County retains 70% and distributes the remaining 30% as follows: 88.1% to the Towns and 11.9% to the City of Hudson based on share of population from the latest census. Village distribution is based on their share of property value in their respective towns. The County, per agreement with the City of Hudson, pays the city an additional 0.84% from the County share.
Cortland	City Town Village	4.00%		All 4.00%: The County retains enough to make debt and lease payments for the new Interoperable Communications System. From the remainder, the shares going to the County, City of Cortland, towns and villages then changes each year of the agreement (from 2013 to 2018). The County share increases from 52% to 53.5%, the City share declines from 18.24% to 17.615%, the town and village share declines from 29.76% to 28.885%.

Appendix A: Sales Tax Sharing Agreements

County Name	Recipients of County Distribution	County Rate	Cities that Pre-empt	Summary of Sharing Agreements and Arrangements
Delaware	County retains 100%	4.00%		N/A
Dutchess*	City Town Village	3.75%		All 3.75%: The County distributes a total of \$25 million to the cities, towns and villages. The City of Poughkeepsie receives 38 percent of those funds (\$9.6 million) and the City of Beacon receives 17 percent (\$4.3 million). The County allocates 45 percent (\$11.3 million) to towns and villages, with allocations to towns based on population. Villages receive a portion of the town share determined by their share of the full valuation of real property in the entire town. The cities, towns and villages collectively receive a total of 18.453% of annual growth in sales tax, with growth being based on collections realized compared to the base year of 2012.
Erie	City, Town, Village, School District, Niagara Frontier Transportation Authority	4.75%		First 3.00%: The County retains 35.3055% (of which the Niagara Frontier Transportation Authority receives 4.1666% leaving the County with 31.1389%); 10.0087% is distributed to the cities of Buffalo, Lackawanna and Tonawanda on the basis of population; 25.6858% is divided among the cities of Buffalo, Lackawanna and Tonawanda and the towns on the basis of population and property value, and villages receive a portion of the town share based on property value; 29% is divided among all the school districts with territory in the County on the basis of average daily attendance. The cities of Lackawanna and Tonawanda are guaranteed an annual minimum of \$1,172,706 and \$1,534,671, respectively. Additional 1.00%: \$12.5 million is distributed to cities, towns and villages on the basis of property value. Remainder is retained by the County. Additional 0.75%: Retained by the County."
Essex	Town Village	4.00%		First 3.75%: Retained by County. Additional 0.25%: Shared with towns and villages. Town shares are based 50% on assessment and 50% based on population. Village shares are based on the percentage of the total town assessment that the village has within the town.
Franklin	County retains 100%	4.00%		N/A
Fulton	Town Village	4.00%	Gloversville Johnstown	All 4.00%: The County retains 50% and distributes 50% to towns and villages based on property value.
Genesee	City Town Village	4.00%		All 4.00%: The County retains 50%, distributes 16% to the City of Batavia and 34% to towns and villages based on property value.
Greene	County retains 100%	4.00%		N/A
Hamilton	County retains 100%	4.00%		N/A
Herkimer	City Town Village	4.25%		First 3.00%: The County retains 62.24%, the City of Little Falls receives 4.43%, and 33.33% is distributed to towns and villages based on population and property value. Additional 1.25%: Retained by County for Medicaid and a new jail
Jefferson	City Town Village	3.75%		All 3.75%: The County retains 47%, the City of Watertown receives 24% and 29% is distributed to the towns and villages based on property value.
Lewis	County retains 100%	4.00%		N/A
Livingston	Town Village	4.00%		First 3.00%: The County retains 93.33% and distributes 8.67% to towns and villages based on property value and population. Additional 1.00%: Retained by the County to offset Medicaid expenses.
Madison	Town Village	4.00%	Oneida	All 4.00%: The County retains 50% and distributes 50% to towns and villages based on property value.

Appendix A: Sales Tax Sharing Agreements

County Name	Recipients of County Distribution	County Rate	Cities that Pre-empt	Summary of Sharing Agreements and Arrangements
Monroe	City Town Village School district	4.00%		<p>First 3.00%: Morin/Ryan Act distribution: Base is 1985 distribution where the City of Rochester received a share based on population after the county retained 25%, the City then gets 50% of post-1985 growth, capped at 35.83% of total. One-third of remainder goes to suburban school districts, two-thirds to towns and villages based half on population and half on property value. Schools and villages (not towns) are held harmless to the amount under the pre-1985 calculations; any additional needed comes out of the County share.</p> <p>Additional 1.00%: Schools receive 5% based on enrollment, towns receive 3% based on population, villages receive 1.25% based on population. The remaining 90.75% is divided between the City of Rochester and the County so that, when added to the 3% tax calculated under the Morin/Ryan Act, the City and County shares are equal.</p>
Montgomery	City Town Village	4.00%		<p>First 3.00%: The County retains 50%, and distributes 15% to the City of Amsterdam and 35% to towns and villages based on property value.</p> <p>Additional 1.00%: County retains 80%, the City of Amsterdam receives 10% and towns and villages receive 2% based on property value.</p>
Nassau*	City Town Village	4.25%		<p>First 3.00%: Retained by County.</p> <p>Additional 0.75%: The County distributes one-third to fund a local government assistance program for the three towns and two cities within the County. The assistance is distributed quarterly, on a per capita basis, based on the most recent decennial census. Villages also receive assistance, in an amount not to exceed one-sixth of the 0.75% remaining after the towns and cities have received their funding.</p> <p>Additional 0.50%: Retained by County.</p>
Niagara	City Town Village	4.00%		<p>First 3.00%: The County retains 47%, distributes 1.6% to E-911 and 51.4% to cities, towns and villages. Cities and towns receive shares based on population. Villages receive a portion of the town share based on their proportion of the town's real property values, except the Village of Barker. Barker receives its share based on its proportion of population within the Town of Somerset.</p> <p>Additional 1.00%: Retained by the County to support Medicaid expenses.</p>
Oneida	City Town Village	4.75%	Rome Utica	<p>First 3.00%: County retains 50%; Cities of Utica and Rome each pre-empt 50% of the amount collected within their borders. County distributes 50% of the amount collected outside of those cities to its towns and villages and the city of Sherrill, based on property value.</p> <p>Additional 1.00%: Of the amount collected within the cities of Utica and Rome, each city receives 50% of the amount (not pre-empted) and the County retains the other 50%. Of the amount collected outside the cities, the City of Sherrill gets a share based on population, \$1.5 million is distributed to the towns and villages based on population and the County retains the balance.</p> <p>Additional 0.75%: Retained by the county.</p>
Onondaga	City Town Village School district	4.00%		<p>All 4.00%: Agreement adopted in 2010 which covers the years 2011 to 2020. The County's share increases from about 67% in 2011 to about 75% in 2020. The City of Syracuse's share increases from about 20% in 2011 to about 25% in 2020. The towns' share was about 8% in 2011 and they were phased out of all sharing in 2013 until the end of the agreement. The school districts' share was about 3% in 2011 and decreases to about 0.7% in 2016 through 2020.</p>
Ontario	City Town Village	3.50%		<p>First 3.00%: The County retains 50% and distributes 50% to cities, towns and villages based half on population and half on property value. Assuming countywide sales tax collections increase, the County will see to it that towns receive at least as much sales tax revenue as they did in 2004.</p> <p>Additional 0.125%: Entire proceeds distributed to cities, towns and villages as above. Starting in 2008, \$100,000 of this 0.125% would be set aside annually to be split between the Cities of Canandaigua and Geneva; this amount will increase \$50,000 each year through the end of the agreement in 2015.</p> <p>Additional 0.375%: Retained by County.</p>

Appendix A: Sales Tax Sharing Agreements

County Name	Recipients of County Distribution	County Rate	Cities that Pre-empt	Summary of Sharing Agreements and Arrangements
Orange*	City Town Village	3.75%		All 3.75%: The County keeps 73.616% and distributes 26.384% to Cities, towns and villages. The three cities receive 32.525% of the 26.384% broken down as follows: Newburgh 43.995%, Middletown 40.841%, and Port Jervis 15.164%. The towns and villages receive 67.475% of the 26.384% based on population, except for the Village of Highland Falls, which are based on the ratio of property value to entire Town of Highland.
Orleans	Town Village	4.00%		First 3.00%: The County retains 77.7811%, and distributes the remainder to towns and villages based on population and property value—subject to a cap of \$1,366,671. The balance goes to the County. Additional 1.00%: Retained by the County.*
Oswego	City Town Village	4.00%	Oswego	All 4.00%: Up to \$10 million annually: The County retains 80% and distributes 20% to towns and villages based on population. Over \$10 million annually: The County retains 90% and distributes 10% to towns and villages based on population. The City of Fulton receives \$508,000 a month—the amount it had received historically when it pre-empted—and when total collections are over \$34 million annually, the City participates in the 10% share above, based on population.
Otsego	City Town Village	4.00%		All 4.00%: The County retains 76%, distributes 12% to towns and villages (based on property value) and 12% to the City of Oneonta.
Putnam*	County retains 100%	4.00%		N/A
Rensselaer	City Town Village	4.00%		All 4.00%: The County retains approximately 65.8% and distributes 19.6% to the City of Troy, 2.9% to the City of Rensselaer and 11.5% plus an additional 3.5% of any distributions that exceed a base amount (1999 collections) to towns and villages based on property value. A new agreement is being finalized and will take effect in 2015.
Rockland*	Town Village	4.00%		First 3.75%: Retained by county. Additional 0.125%: Distributed to towns and villages based on population. Additional 0.125%: Distributed to towns and villages with police departments based on number of police officers.*
St. Lawrence	City Town Village	4.00%		First 3.00%: The County retains 50% and distributes 6.437389% to the City of Ogdensburg. The remaining 43.562611% is distributed to towns and villages based on property value and population. Additional 1.00%: The County retains 83.562611% and distributes 6.437389% to the City of Ogdensburg. The remaining 10% is distributed to towns and villages based on property value and population.*
Saratoga	City Town Village	3.00%	Saratoga Springs	All 3.00%: The County distributes 50% to the City of Mechanicville, towns and villages based on property value. The remaining 50% is retained by the County, except for \$3 million distributed to cities (including Saratoga Springs), towns and villages by population, plus \$542,000 additional for the City of Mechanicville and \$60,000 for the Town of Milton.
Schenectady	City Town Village	4.00%		First 3.00%: 12/1/2012 - 11/30/2013: The County allocated \$11.7 million to the City of Schenectady. The County allocated \$7.8 million to the area of the County outside of the City, with the County retaining the remainder. 12/1/2013 - 11/30/2020: The County will allocate annually to the City of Schenectady the same percentage of the net collections from the 3% as it did for the period 12/1/2012 -11/30/2013. The area of the County outside the City will continue to receive \$7.8 million with the balance retained by the County. Additional 0.50%: Metroplex (70%), towns and villages (30%). Distribution of the 30% to towns and villages is based on population in accordance with latest decennial federal census. Additional 0.50%: Retained by County.
Schoharie	Town Village	4.00%		All 4.00%: The County retains 95% and distributes 5% to towns and villages, based on property value.
Schuyler	Town Village	4.00%		All 4.00%: The County retains 75% and distributes 25% to towns and villages, based on property value.
Seneca	County retains 100%	4.00%		N/A

Appendix A: Sales Tax Sharing Agreements

County Name	Recipients of County Distribution	County Rate	Cities that Pre-empt	Summary of Sharing Agreements and Arrangements
Steuben	City Town Village	4.00%	Corning Hornell	First 3.00%: The County retains 50% and distributes 50% of collections outside of the cities to towns and villages, based on property value. The County is negotiating a sharing agreement with the cities of Corning and Hornell. Additional 1.00%: For 2013, the cities of Corning and Hornell each received \$740,000 and the towns and villages shared \$750,000 based on property value. This amount increased to \$765,000 each for the two cities for 2014 and 2015 but everything else remained the same. The County retained the balance for all years. This part of the sharing agreement will be renegotiated for future years.
Suffolk*	Towns and Villages with Police Departments	4.25%		All 4.25%: Set negotiated amount is shared with each town and village with a separate police department (\$8,588,343 in 2013). Balance is retained by County.
Sullivan	County retains 100%	4.00%		N/A
Tioga	Town Village	4.00%		First 3.00%: The County retains 67% and distributes 33% to towns and villages based on population and property value, respectively. Additional 1.00%: Retained by the County, 50% for capital fund, 50% for general fund.
Tompkins	City Town Village	4.00%	Ithaca	First 3.00%: The County retains 50% and distributes 50% to towns and villages based on population. Additional 1.00%: The County retains 75% and distributes 25% to the City of Ithaca, towns and villages.
Ulster	City Town	4.00%		All 4.00%: The County retains 85.50%, distributes 11.50% to the City of Kingston and 3% to towns based on property value.
Warren	Town Village	3.00%	Glens Falls	All 3.00%: The County retains 50% and distributes 50% to towns and villages, based on property value. The County also has an agreement (signed in 2004) to pay Glens Falls 2% of the County share on a quarterly basis. This payment is in addition to the City's pre-empted 1.5%.
Washington	Town Village	3.00%		All 3.00%: \$1 million is shared with towns and villages based on population and property value. Balance is retained by County.
Wayne	Town Village School district	4.00%		All 4.00%: The County retains 50% and distributes 33% to school districts and 17% to towns. Distributions to school districts are based on average daily attendance. Distributions to towns are based on population. Where there is a village within the township, a distribution is made between the town and village based on property value. The school districts are capped at a maximum distribution of \$5.4 million. Balance is retained by the County.
Westchester*	City Town Village School district	3.00%	Mount Vernon New Rochelle White Plains Yonkers	First 1.50%: Retained by County. Additional 1.00%: County retains 33.33% and distributes 50% to towns, villages, and the cities of Rye and Peekskill based on population, and 16.67% to school districts based on population within the County. Additional 0.50%: County retains 70% and distributes 20% to towns, villages, and the cities of Rye and Peekskill based on population, and 10% to school districts based on population within the county.
Wyoming	County retains 100%	4.00%		N/A
Yates	County retains 100%	4.00%		N/A

* County tax rate does not include 0.375% for the Metropolitan Commuter Transportation District.
The sharing agreement and arrangement summaries are based on information provided to OSC by officials in each county.

Appendix C.

Allocation of .05% Increase in Sales Tax

COUNTY OF CHEMUNG
SALES TAX BY MUN.

	2018	% of Total	W/City 2019	W/O City 2019	Variance 2019	915553
Town of Ashland	185,912	1.29%	220,519	224,040	3,521	11,772
Town of Baldwin	129,587	0.90%	151,999	154,426	2,427	8,205
Town of Big Flats	1,204,135	8.33%	1,412,394	1,434,944	22,550	76,245
Town of Catlin	407,764	2.82%	478,288	485,924	7,636	25,819
Town of Chemung	399,198	2.76%	468,240	475,716	7,476	25,277
Town of Elmira *	951,908	6.58%	1,123,489	1,141,427	17,938	60,274
Town of Erwin	305,589	2.11%	358,442	364,165	5,723	19,350
Town of Horseheads	1,787,558	12.36%	2,077,452	2,110,621	33,169	113,187
Town of Southport	1,703,950	11.78%	1,998,654	2,030,564	31,910	107,893
Town of Van Ettn	203,124	1.40%	224,879	228,469	3,590	12,862
Town of Veteran	495,833	3.43%	581,307	590,595	9,288	31,396
	<u>7,774,558</u>	<u>53.77%</u>	<u>9,095,663</u>	<u>9,240,891</u>	<u>145,228</u>	<u>492,280</u>
Village of Elmira Heights *	385,460	2.67%	415,386	422,018	6,632	24,407
Village of Horseheads *	1,123,017	7.77%	1,210,219	1,229,541	19,322	71,109
Village of Millport	22,220	0.15%	23,945	24,328	383	1,407
Village of Van Ettn	57,081	0.39%	59,573	60,523	950	3,614
Village of Wellsburg	82,720	0.57%	89,144	90,567	1,423	5,238
	<u>1,670,498</u>	<u>11.55%</u>	<u>1,798,267</u>	<u>1,826,977</u>	<u>28,710</u>	<u>105,775</u>
	<u>9,445,056</u>		<u>10,893,930</u>	<u>11,067,868</u>	<u>173,938</u>	<u>598,054</u>
City of Elmira *	5,014,249	34.68%	5,593,724	5,419,786	-173,938	317,499
Total Sales tax Distributed Towns & Village	14,459,305	46.23%	16,487,654	16,487,654		
Chemung County Sales Tax	42,214,817		45,335,409	45,335,409		126,999
Total Sales tax collected	56,674,122		61,823,063	61,823,063		47,625
						142,874
						<u>317,499</u>

* have a police departments - additional funds to support a police department.

Appendix D.

**Sales Tax Projections @ .05% & .075%
No Increase – Revised Allocations**

Appendix F.

**Elmira College/City – Focus Area
Proposed Form-Based Code
Proposed Land Use Tables**

**Campus
EDU**

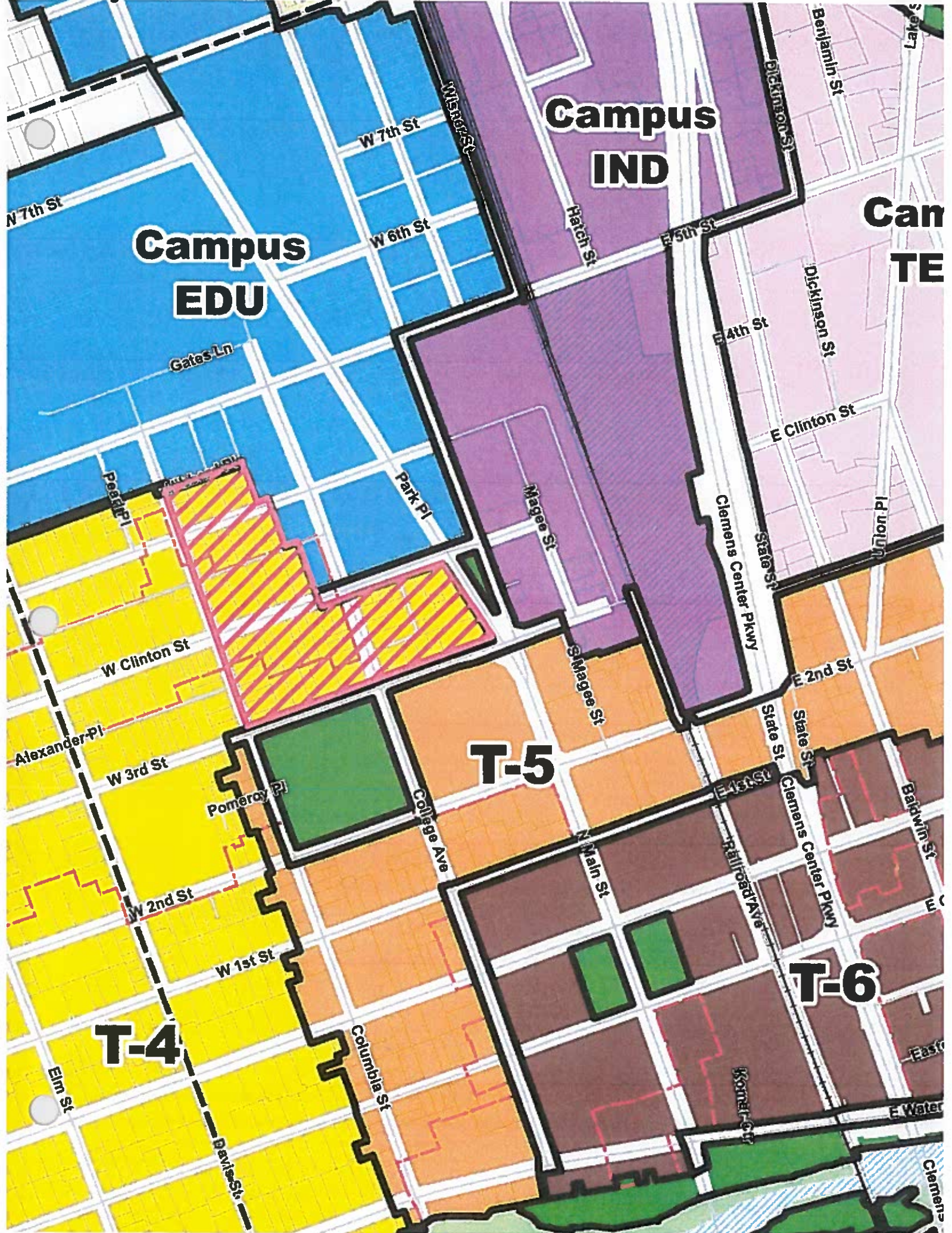
**Campus
IND**

**Can
TE**

T-5

T-4

T-6



CITY OF ELMIRA DOWNTOWN (DRI) ZONING UPDATE

CITY CENTER FORM-BASED CODE

PROJECT SUMMARY

JUNE 3, 2019



I. Introduction

The regulations and review procedures for the zoning districts within and around the Elmira Downtown Revitalization Initiative (DRI) boundary are being assessed for their effectiveness in fostering new and infill development that is consistent with the redevelopment and revitalization efforts of Elmira's downtown area. The downtown revitalization goals from the DRI aim to promote infill development in vacant areas, increase the renovation of existing buildings, create economic incentives for businesses to locate in the downtown area, and improve walkability and the sense of place.

In order to realize these goals a form-based code is being developed to be incorporated into the City of Elmira Zoning Ordinance. Form-based zoning utilizes graphics to explain what the desired form and appearance of development should be—with an eye toward creating beautiful places—and a streamlined development review process which encourages revitalization and redevelopment.

II. Purpose and Intent

The purpose of the City-Center Form-Based Code (CCFBC) will be to provide regulatory standards governing building form and related urban design principles for new development and redevelopment projects in the DRI area of Elmira. These standards are intended to ensure that proposed development is consistent with the vision, goals and objectives of the *City of Elmira Comprehensive Plan* and other City planning and development initiatives. Downtown is the City's financial, entertainment, governmental and institutional center for public services, social activity and employment. As such, the intent of the CCFBC is to maintain the distinctive character of the Central Business District and the areas surrounding to enhance relationships between buildings and streets and other public spaces by considering their visual compatibility.

III. Guiding Principles

The establishment of these standards will be based upon several guiding principles to:

- i. Implement the *City of Elmira Comprehensive Plan*;
- ii. Protect and reinforce the unique and historic character of the Central Business District (CBD);
- iii. Encourage adaptive reuse and desirable forms of development at infill locations and underutilized properties;
- iv. Re-establish walkability and strengthen the historic circulation patterns of walkable areas;
- v. Encourage reinvestment and revitalization by promoting mixed-use development;

- vi. Discourage less compatible suburban styles of development in the Downtown;
- vii. Enhance the visual character and quality of the public realm and improve pedestrian comfort; and
- viii. Promote diversity and compatibility in the design and use of urban buildings and public spaces.

IV. City Center Form-Based Districts

The following are district intents that will be used to articulate the type of development each proposed district. They are intended to accompany the zoning map which is also posted on the city's website.

A. Central Business District (T6)

Highest density district with the greatest variety of uses including buildings of regional importance. New infill development should reinforce the urban character and respect the historic buildings. The CBD contains some of the most important landmarks, civic places and historic sites in Elmira.

B. Urban Mixed-Use District (T5)

The Urban Mixed-Use areas are generally located between the CBD and residential neighborhoods where land use transitions from intense urban business to lesser intense residential and compatible non-residential uses that begin to exhibit characteristics of urban/suburban areas with obvious changes in building types, architectural styles, lot sizes and pedestrian activity.

C. Neighborhood Mixed-Use (T4)

Vibrant neighborhoods that allow for a mix of residential dwelling unit types, limited commercial services, parks and community facilities. This district reflects the walkable and historic nature of Elmira's neighborhoods with limited neighborhood-scale commercial uses located on the corners. The Neighborhood Mixed-Use District contains the Near Westside Historic District. Development and revitalization of housing and the preservation of historic structures is critical to the quality of life in this district.

D. Campus TECH

Campus TECH is intended for the re-use of existing and development of new institutional and campus type facilities. The layout of such parcels and buildings requires a flexible approach to redevelopment that respects the unique characteristics of the parcel and the surrounding neighborhoods.

E. Campus IND

A district designed to diversify and strengthen the local economic base by allowing for light manufacturing, assembly and fabrication including small scale or specialized industrial operations, office and research related activities and general retail. External effects should not be perceived outside the district.

a. RESIDENTIAL	T4	T5	T6	HED	C-T	C-I	Supp Regs
Attached Single-Family	P	P	P	P	P		
Detached Single-Family	P	P					
Two-Family	P	P	P	P	P		
Multi-Family (3-or-4 Family)	P	P	P	P	P		
Apartment Building	S	S	S	S	S		
Dwelling Unit [Accessory]	P	P	P	P	P		X
Community Residential Facility		SP	SP		S		
Home Occupation, Category I	P	P	P	P	P		X
Home Occupation, Category II	SP	P	P	P	P		X
Live-Work Unit		P	P	P	P		
Residential Antennas/Satellite Dishes (> 3 feet)	SP	SP	SP	SP	SP		X

b. LODGING	T4	T5	T6	HED	C-T	C-I	Supp Regs
Bed and Breakfast (up to 5 rooms)	SP	P	P	SP	SP		X
Inn (up to 12 rooms)	SP	SP	P	SP	SP		
Hotel/Motel (no room limit)		S	S	S	S		
Nursing Home	SP	S	S	S	S		
Short-Term Rental	SP	SP	SP	SP	SP		X
Boarding, Lodging, Rooming House	SP	SP					

c. COMMERCIAL	T4	T5	T6	HED	C-T	C-I	Supp Regs
Adult Entertainment							
Amusement, Recreation, Entertainment, Indoor		S	S	S	S	S	
Amusement, Recreation, Entertainment, Outdoor				SP	SP	SP	
Brewery		P	P	P	P	P	
Bar/Restaurant		SP	SP	S	S		
Nightclub		SP	SP		S	P	
Bank or Financial Institution		P	P	P	P		
Drive-Thru [Accessory]	SP	P	P		P		
Outdoor Café [Accessory]		P	P	P	P		X
Adult Care Facility		SP	SP	SP	SP		X
Nursery School/Day Care Center	S	S		S	S		X
Day Care, Family Home	P	P	P	P	P		X
Funeral Home	S	S	S	S	S	S	X
Corner Commerce Retail (< 2,500 s.f.)	SP	P	P	P	P		X
Neighborhood Retail (≥ 2,500 s.f. < 4,000 s.f.)		S	S	S	S		
General Retail (≥ 4,000 s.f.)		S	S		S		
Personal Service Establishment		P	P	P	P		
Printing Shop		S	P	P	P	P	
Shopping Center		S	S			P	
Mixed Commercial/Residential Use (other than Home Occupations)		S	S	P	P	P	
Office, General Business		SP	S	S	S	P	
Health/Sport Club		S	S	S	S	S	X
Private Club	SP	SP	S	S	S	P	
Vending Lot	SP	S	P	SP	P	P	X
Commercial Antennas/Satellite Dishes (> 3 feet)	SP	SP	SP	SP	SP	SP	X

DISTRICT	
T4	Neighborhood Mixed-Use
T5	Urban Mixed-Use
T6	Central Business District
HED	Higher Education
C-T	Campus-Tech
C-I	Campus-Industrial

KEY TO SYMBOLS	
P	Allowed By RA# 1
S	Allowed By Site Plan Review
SP	Allowed By Special Permit and Site Plan Review
BLANK	Not Allowed

DRAFT USE TABLE
FOR DISCUSSION PURPOSES

LAST EDIT
4/26/2019



d. AUTOMOTIVE	T4	T5	T6	HED	C-T	C-I	Supp Regs
Motor Vehicle Sales, Rental, Storage and/or Repairs		SP	SP		SP	P	X
Car Wash		S			S	S	X
Convenience Store with Gasoline Sales		SP	SP		SP	SP	X
Motor Vehicle Gasoline Sales		SP	SP		SP	SP	X
Motor Vehicle Charging Station	P	P	P	P	P	P	X
Commercial Parking Lot		P	P	P	P	P	X
Parking Structure		P	P	S	S	S	

e. MUNICIPAL/Civic	T4	T5	T6	HED	C-T	C-I	Supp Regs
Cemetery	S	S	S	S	S	S	X
Transit Passenger Station			P		P	P	
Health Care Clinic	SP	S	S	P	P		
Institution of Higher Education		S	S	S	S	S	
Convention Center/Sports Arena			S		S		
Hospital		S	S	S	S		
Municipal Parks/Recreational Facilities	P	P	P	P	P	P	
Cultural Service Facility [Museum, Library, Art Gallery, Performance Venue]	SP	P	P	P	P		
School, Private/Public	P	P	P	P	P		
Place of Worship	SP	S	S	P	P		
Essential Services	P	P	P	P	P	P	X
Emergency Services	P	P	P	P	P	P	X

f. INDUSTRIAL	T4	T5	T6	HED	C-T	C-I	Supp Regs
Transportation/Trucking Terminal (< 20 bays)					S	P	X
Transportation/Trucking Terminal (≥ 20 bays)						S	X
Industrial Facility, Light		SP	SP	S	S	S	
Industrial Facility, Heavy						S	
Research and Development Facility (and Light Assembly)		SP	S	S	S	S	
Warehouse/Wholesale Distribution					S	S	
Railroad Facilities						S	
Recycling Centers and Stations						P	
Printing Plant					SP	S	
Storage Yard					S	S	X
Junk Yard							
Self-Storage Units					S	S	
Wholesale Business		S	S		P	P	

DISTRICT	
T4	Neighborhood Mixed-Use
T5	Urban Mixed-Use
T6	Central Business District
HED	Higher Education
C-T	Campus-Tech
C-I	Campus-Industrial

KEY TO SYMBOLS	
P	Allowed By Right
S	Allowed By Site Plan Review
SP	Allowed By Special Permit and Site Plan Review
BLANK	Not Allowed

DRAFT USE TABLE
FOR DISCUSSION PURPOSES

LAST EDIT
4/26/2019



g. OTHER/AGRICULTURE	T4	T5	T6	HED	C-T	C I	Supp Regs
Veterinary Clinic/Hospital					SP	SP	X
Animal Boarding/Kennel							
Greenhouse	SP	P	P	P	P	P	
Urban Agriculture	SP	P	P	P	P	P	X

h. ENERGY	T4	T5	T6	HED	C T	C I	Supp Regs
Geothermal	P	P	P	P	P	P	
Public Utility	SP	SP	SP	SP	SP	SP	
Solar (Accessory)	P	P	P	P	P	P	X
Solar, Large Scale					S	S	X

DISTRICT	
T4	Mid Goodwood Mixed Use
T5	Midtown/Midwest Run
T6	Central Business District
HED	Higher Education
C-T	College-Tech
C I	College Industrial

KEY TO SYMBOLS	
P	Allowed By Right
S	Allowed By Site Plan Review
SP	Allowed By Special Permit/Sign Site Plan Review
BLANK	Not Allowed

**DRAFT USE TABLE
FOR DISCUSSION PURPOSES**

**LAST EDIT
4/26/2019**



Appendix E.

**Bridge Information
2014 - 2019**

CHEMUNG COUNTY-CITY OF ELMIRA DEPARTMENT OF PUBLIC WORKS
 REQUESTED BRIDGE INFORMATION 2014-2019
 [Updated: 3/21/2019]

BUDGETED REPAIRS & MAINTENANCE FUNDING

OWNER	2014	2015	2016	2017	2018	2019
City of Elmira	\$ 15,000.00	\$ 16,000.00	\$ 81,000.00	\$ -	\$ 18,000.00	\$ 19,000.00
City of Elmira Culverts	\$ 12,000.00	\$ 45,000.00	\$ 17,500.00	\$ 125,000.00	\$ 265,000.00	\$ 180,000.00
Chemung County	\$ 75,000.00	\$ 100,000.00	\$ 75,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Chemung County Culverts	\$ 250,000.00	\$ 616,000.00	\$ 513,792.00	\$ -	\$ 300,000.00	\$ 650,000.00

ACTUAL REPAIRS & MAINTENANCE FUNDING

OWNER	2014	2016	2016	2017	2018
City of Elmira	\$ 4,699.89	\$ -	\$ 40,611.51	\$ -	\$ 76.50
City of Elmira Culverts	\$ 7,310.29	\$ 26,447.71	\$ 140,182.90	\$ 218,858.41	\$ 27,832.45
Chemung County	\$ 147,937.99	\$ 22,686.57	\$ 70,611.41	\$ 194,666.23	\$ 81,341.22
Chemung County Culverts	\$ 270,959.64	\$ 603,393.07	\$ 525,971.13	\$ 16,589.08	\$ 376,018.97

* Please note: In instances where Actual Expenses exceeded Budgeted Funds in a given year, funds were utilized from other DPW Projects to ensure overall capital funding was not exceeded.

PREVIOUS BRIDGE CAPITAL PROJECTS 2014-2018

LOCATION	OWNER	YEAR	TOTAL COST	FWD SHARE	NYS SHARE	LOCAL SHARE	OTHER SHARE	DESCRIPTION
GR01 - Jerusalem Hill Rd	Chemung County	2014	\$ 157,763.03	\$ -	\$ -	\$ 157,763.03	\$ -	Replacement
GR02 - Hoffman Hollow Rd	Chemung County	2014	\$ 354,369.36	\$ -	\$ -	\$ 354,369.36	\$ -	Replacement
GR10 over Chemung River	Chemung County	2016	\$ 1,112,925.27	\$ 690,020.22	\$ 160,876.79	\$ 55,626.26	\$ -	Minor Rehabilitation
Henley Road	Chemung County	2016	\$ 149,918.41	\$ -	\$ -	\$ 149,918.41	\$ -	Replacement
Leitch Hill Road	Chemung County	2016	\$ 215,497.57	\$ -	\$ -	\$ 215,497.57	\$ -	Replacement
Jenkins Road	Chemung County	2017	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	\$ -	Replacement
Church St - Heepsport	Chemung County	2017	\$ 850,962.30	\$ -	\$ -	\$ 850,962.30	\$ -	Bridge/turn over to (T) Elmira (that been closed)
Pine Valley Road	Chemung County	2016-2017	\$ 315,309.29	\$ -	\$ -	\$ 315,309.29	\$ -	Replacement + Road Reconstruction
Pine Hills Drive	Chemung County	2017	\$ 205,813.91	\$ -	\$ -	\$ 205,813.91	\$ -	Replacement
GR35 Chambers Road #4	Chemung County	2014	\$ 85,649.00	\$ -	\$ -	\$ 85,649.00	\$ -	Major Rehabilitation
Washington Ave over RR	City of Elmira	2015	\$ 104,737.20	\$ 83,789.76	\$ 15,710.58	\$ 5,236.86	\$ -	Minor Rehabilitation
Industrial Park Blvd	City of Elmira	2015	\$ 116,184.95	\$ 92,347.96	\$ 17,127.74	\$ 5,809.25	\$ -	Minor Rehabilitation
Lackawanna Trail	City of Elmira	2015	\$ 177,467.00	\$ -	\$ 150,000.00	\$ 27,467.00	\$ -	Minor Rehabilitation & Ped Retrofit
E. Water Street over RR	City of Elmira	2015-2017	\$ 598,237.84	\$ 478,690.27	\$ 69,735.08	\$ 29,911.89	\$ -	Minor Rehabilitation

ONGOING BRIDGE PROJECTS 2019+

LOCATION	OWNER	CONSTRUCTION START	CONSTRUCTION COMPLETION	EST. COST	FWD SHARE	PROJECTED FWD SHARE	CONSTRUCTION NYS SHARE	PROJECTED OWNER SHARE	PROJECTED OTHER SHARE	DESCRIPTION
Chambers Road #1	Chemung County	3/25/2019	11/1/2019	\$ 1,070,367.00	\$ 1,016,848.65	\$ 831,887.20	\$ -	\$ 53,518.35	\$ -	Replacement
Chambers Road #2	Chemung County	3/25/2019	8/16/2019	\$ 877,776.00	\$ 2,233,080.00	\$ 2,121,428.00	\$ -	\$ 44,888.80	\$ -	Replacement
GR69 over Seeley Creek	Chemung County	est. 2021	est. 2021	\$ 3,323,990.00	\$ 3,157,790.50	\$ -	\$ -	\$ 166,199.50	\$ -	Major Rehabilitation
GR69 over Hill Creek	Chemung County	est. 2021	est. 2021	\$ 3,922,000.00	\$ 2,601,600.00	\$ -	\$ -	\$ -	\$ -	Replacement
GR68 over Chemung River	Chemung County	est. 2020	est. 2020	\$ 267,379.60	\$ -	\$ -	\$ -	\$ 267,379.60	\$ -	Superstructure Replacement
GR59 Smith Road	Chemung County	9/1/2019	11/15/2019	\$ 1,820,000.00	\$ 1,729,000.00	\$ -	\$ -	\$ 89,077.00	\$ -	Replacement
Mindson Avenue	City of Elmira	3/20/2019	8/1/2019	\$ 3,463,200.00	\$ 1,290,410.00	\$ -	\$ -	\$ 170,500.00	\$ -	Major Rehabilitation
Walnut Street	City of Elmira	7/1/2019	11/30/2019	\$ 2,088,000.00	\$ 1,670,500.00	\$ -	\$ -	\$ 101,400.00	\$ -	Major Rehabilitation
Main Street	City of Elmira	est. 2021	est. 2021	\$ 4,275,000.00	\$ 3,132,000.00	\$ -	\$ -	\$ -	\$ -	Major Rehabilitation
Lake Street Ped Bridge	City of Elmira	7/15/2019	11/1/2020	\$ 910,490.00	\$ 893,465.50	\$ -	\$ -	\$ -	\$ -	Conversion to Ped Bridge
Daniel Zanker	Town of Big Flats	3/19/2019	6/28/2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Minor Rehabilitation