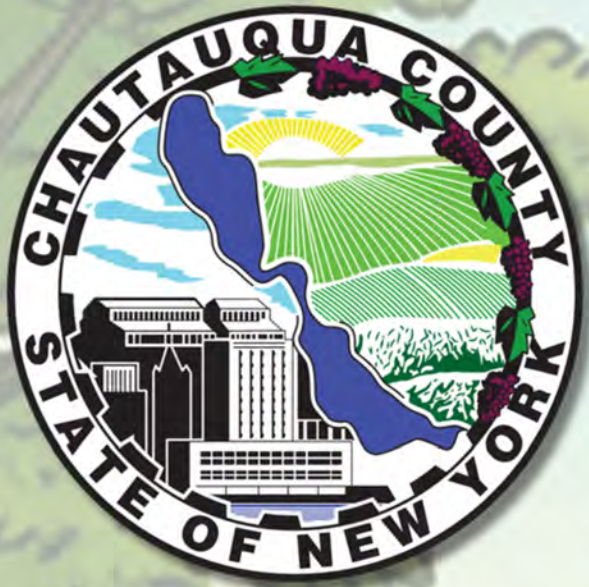




2026

EXECUTIVE BUDGET PRESENTATION

Presented by:

PAUL M. WENDEL JR.

County Executive

WEDNESDAY, SEPTEMBER 24, 2025



2026

EXECUTIVE BUDGET PRESENTATION



TARGETS & GOALS

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



2026

EXECUTIVE BUDGET PRESENTATION

2026 CHALLENGES

rising costs & inflation rates





2026

EXECUTIVE BUDGET PRESENTATION

ACCOMPLISHMENTS IN THE 2026 BUDGET





2026

EXECUTIVE BUDGET PRESENTATION

EXPENSES BY COMMITTEE

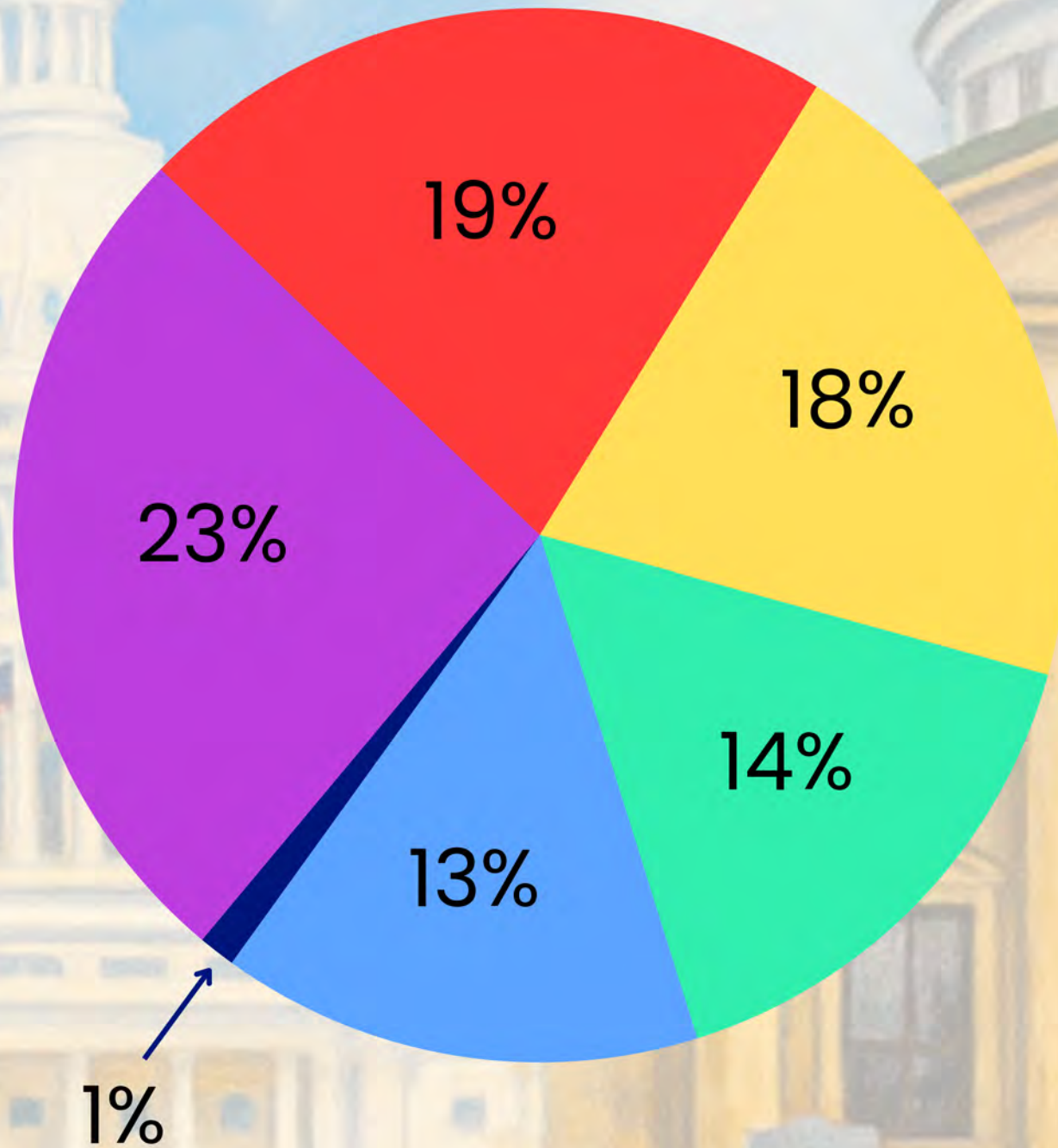
- Human Services: 49%
- Public Facilities: 22%
- Public Safety: 19%
- Administrative Services: 9%
- Planning & Economic Development: 2%



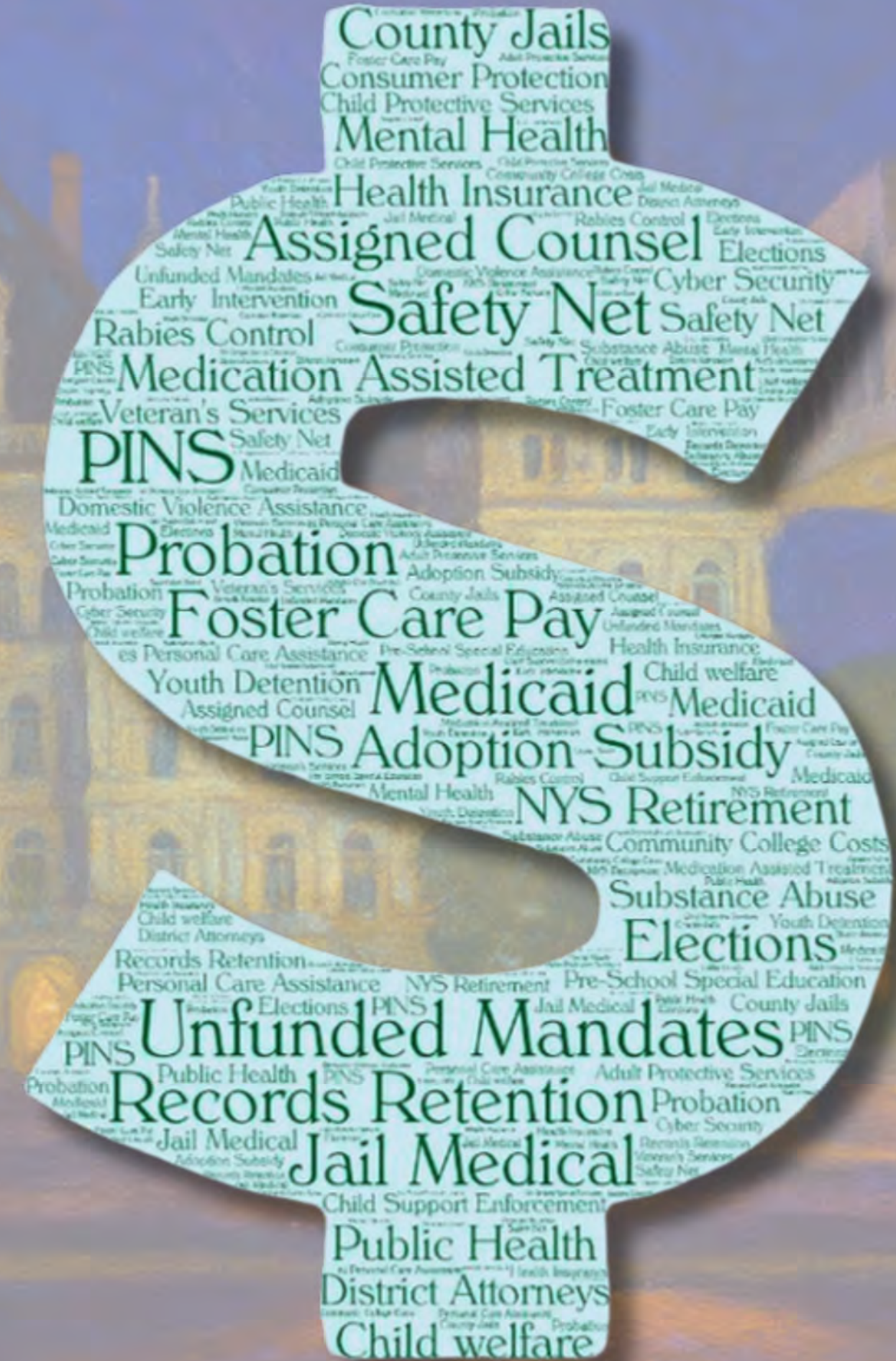
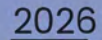
2026

EXECUTIVE BUDGET PRESENTATION

SOURCES OF REVENUE



- County Property Taxes: 23%
- State Aid: 19%
- Sales Tax: 18%
- Designated Revenues: 14%
- Federal Aid: 13%
- Fund Balance Use: 1%





2026

EXECUTIVE BUDGET PRESENTATION

CONTROLLED EXPENSES





2026
**EXECUTIVE BUDGET
PRESENTATION**





2026

EXECUTIVE BUDGET PRESENTATION





2026
**EXECUTIVE BUDGET
PRESENTATION**





2026

EXECUTIVE BUDGET PRESENTATION





2026

EXECUTIVE BUDGET PRESENTATION

TENTATIVE PROPERTY TAX LEVY & RATE

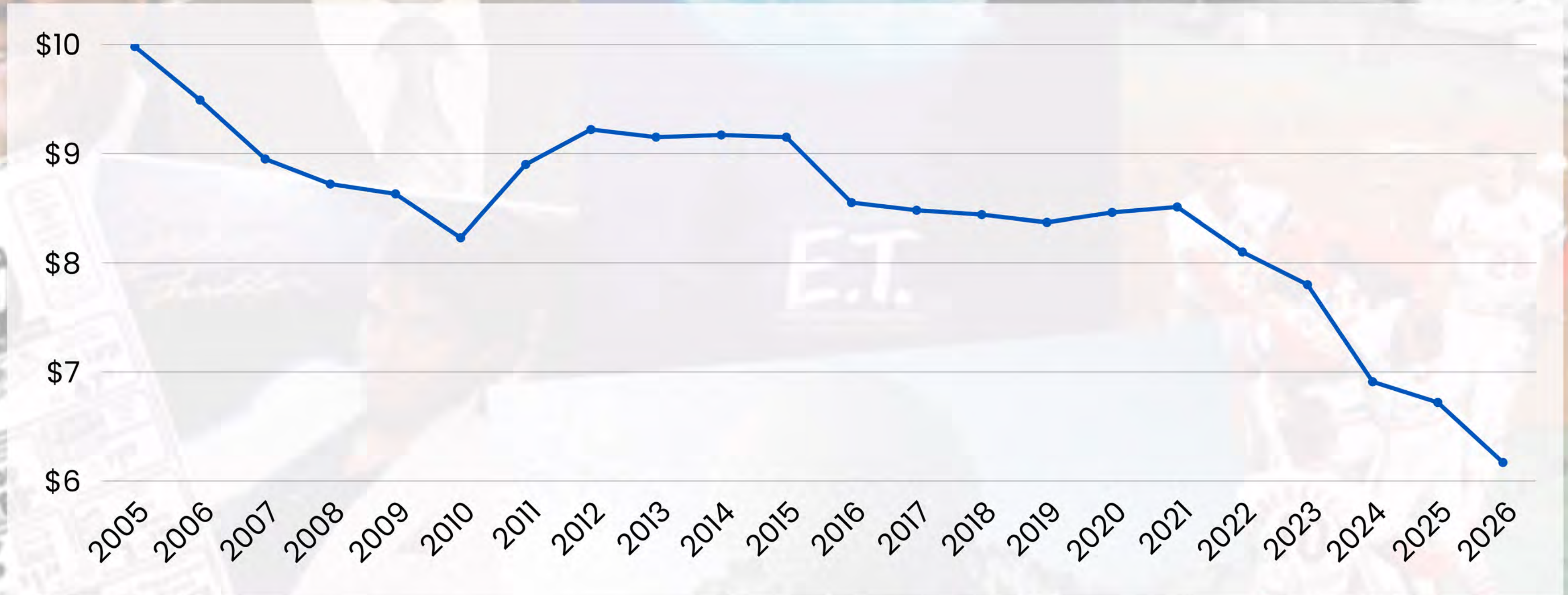
	2025	2026
<i>Tax Levy</i>	\$73,256,471	\$74,961,167
<i>Valuation</i>	\$10,928,426,003	\$12,152,924,770
<i>Tax Rate</i>	\$6.72	\$6.17



2026
**EXECUTIVE BUDGET
PRESENTATION**

TAX RATE & HISTORICAL DATA

Property Tax Rate 2005 - 2025, 2026 Tentative

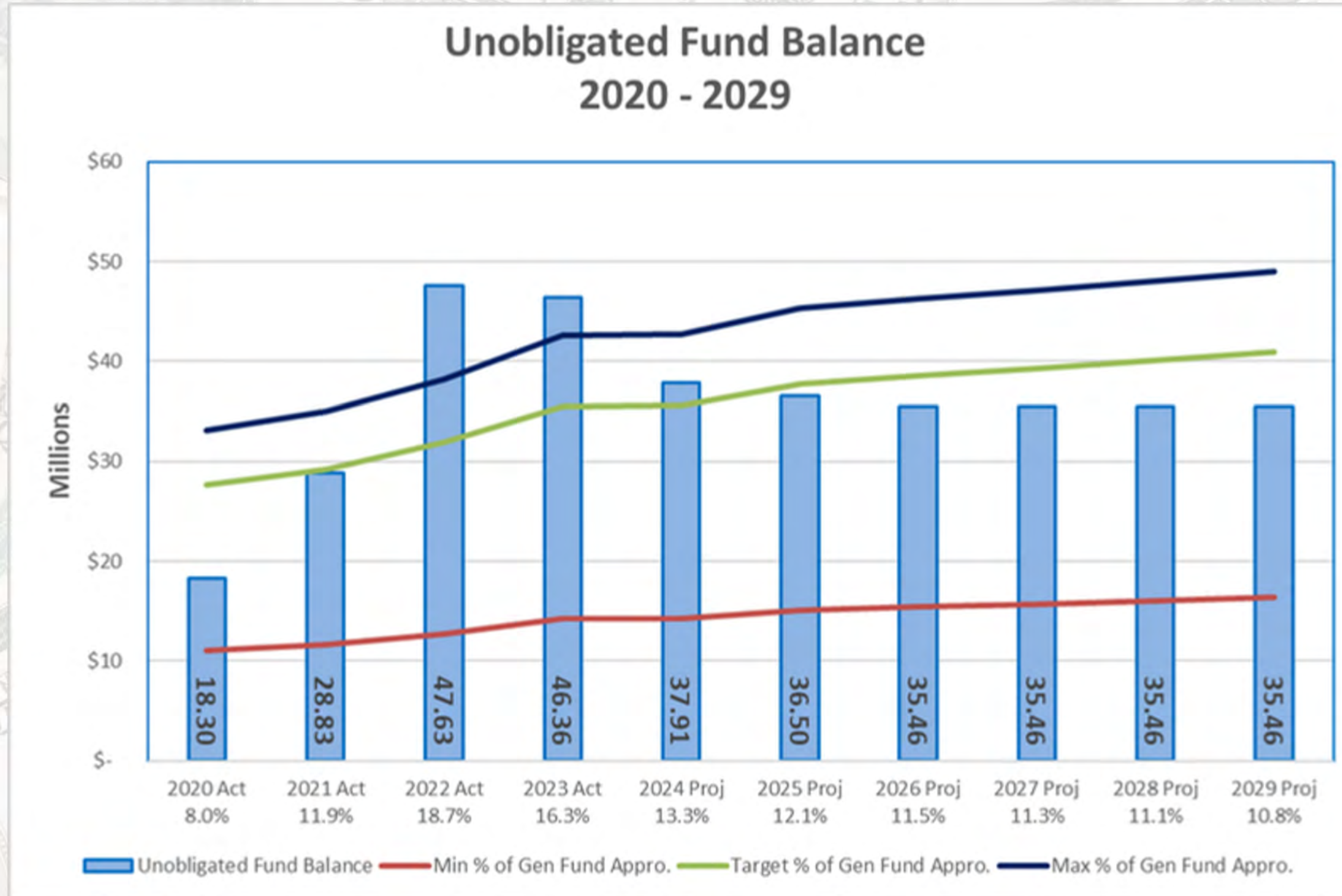




2026
**EXECUTIVE BUDGET
PRESENTATION**

FUND BALANCE

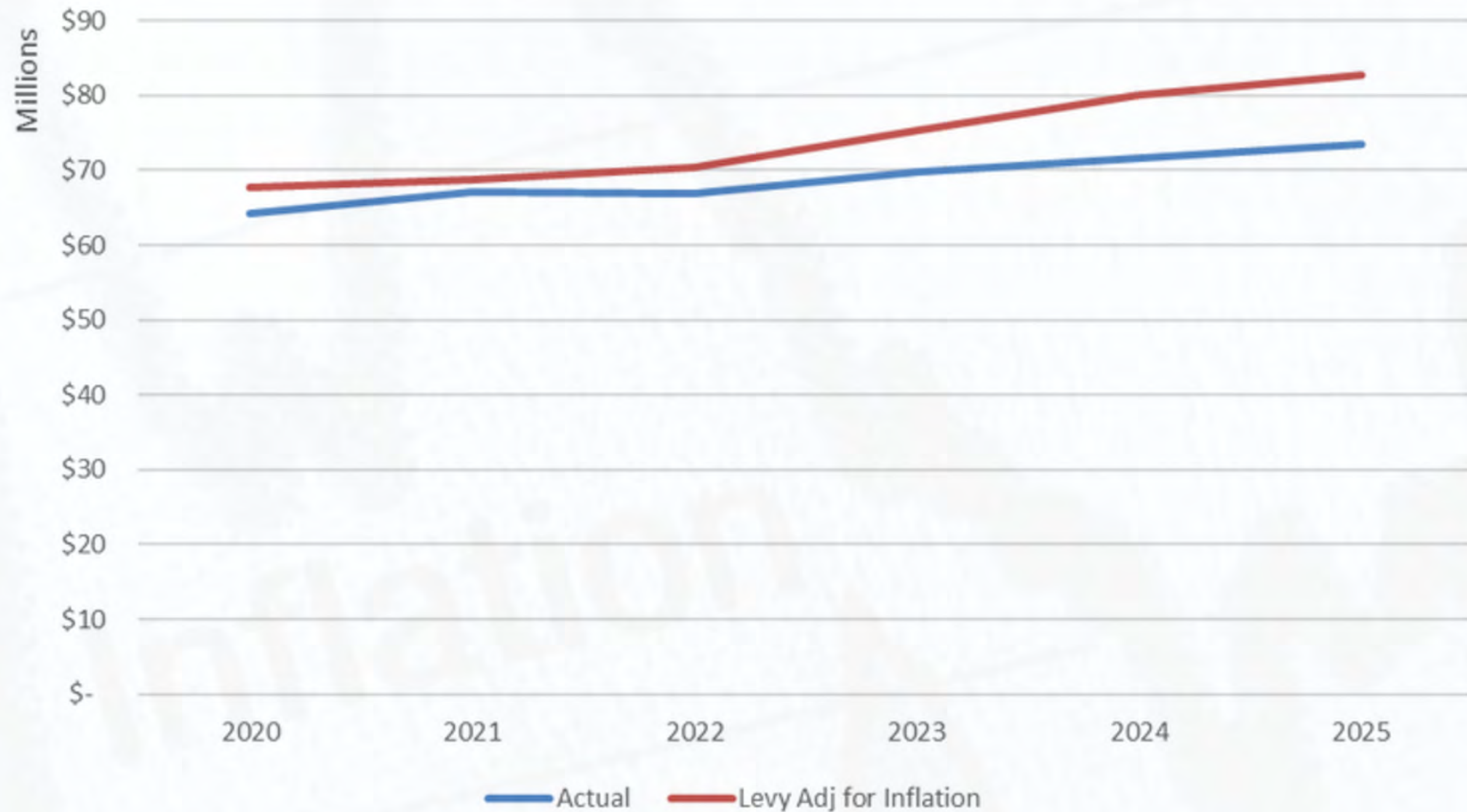
2020 - 2029





2026
**EXECUTIVE BUDGET
PRESENTATION**

LEVY GROWTH VS. INFLATION

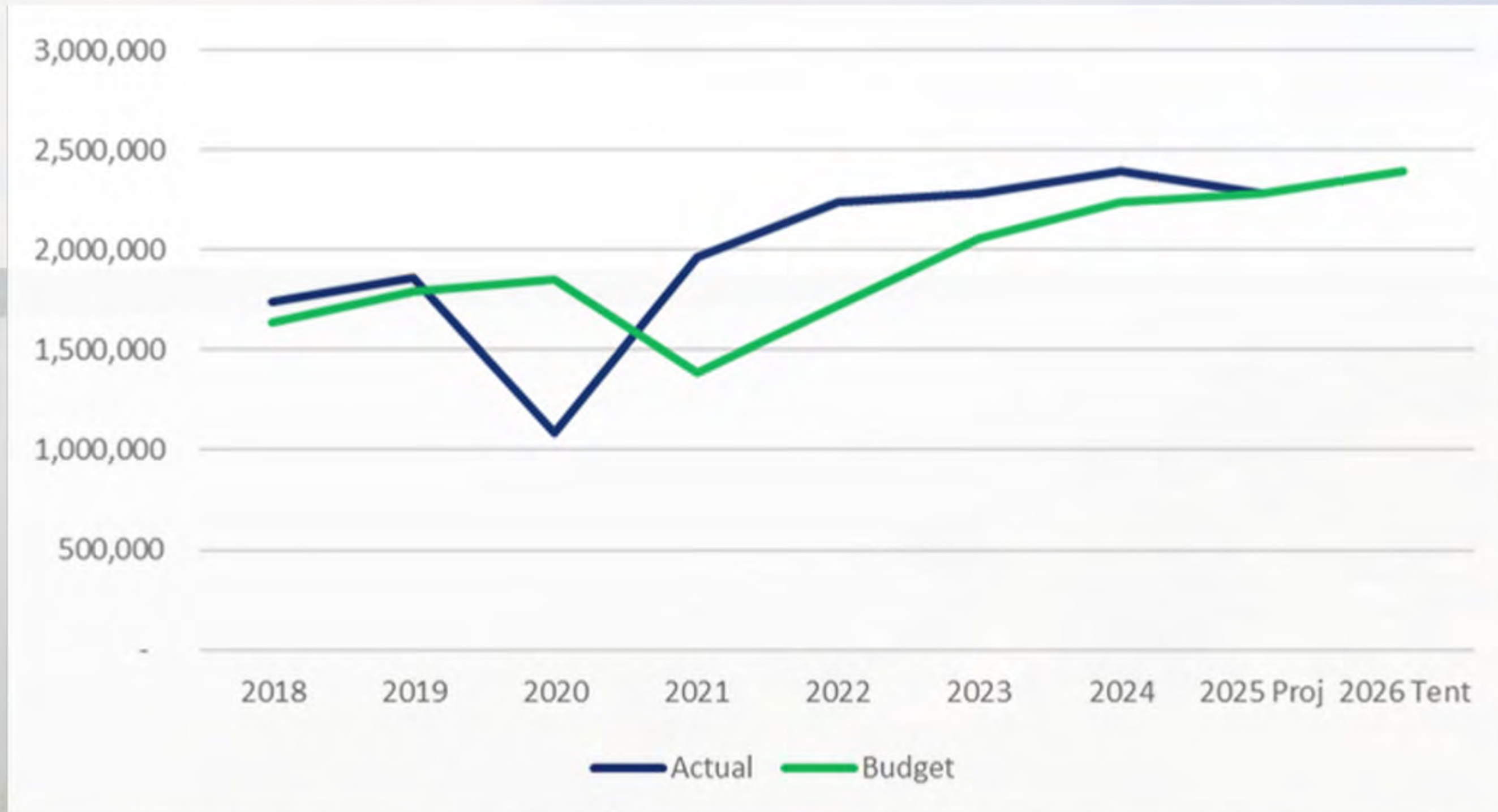




2026
**EXECUTIVE BUDGET
PRESENTATION**

OCCUPANCY TAX

2017 - 2026





2026

EXECUTIVE BUDGET PRESENTATION

OCCUPANCY TAX





2026

EXECUTIVE BUDGET PRESENTATION

OCCUPANCY TAX

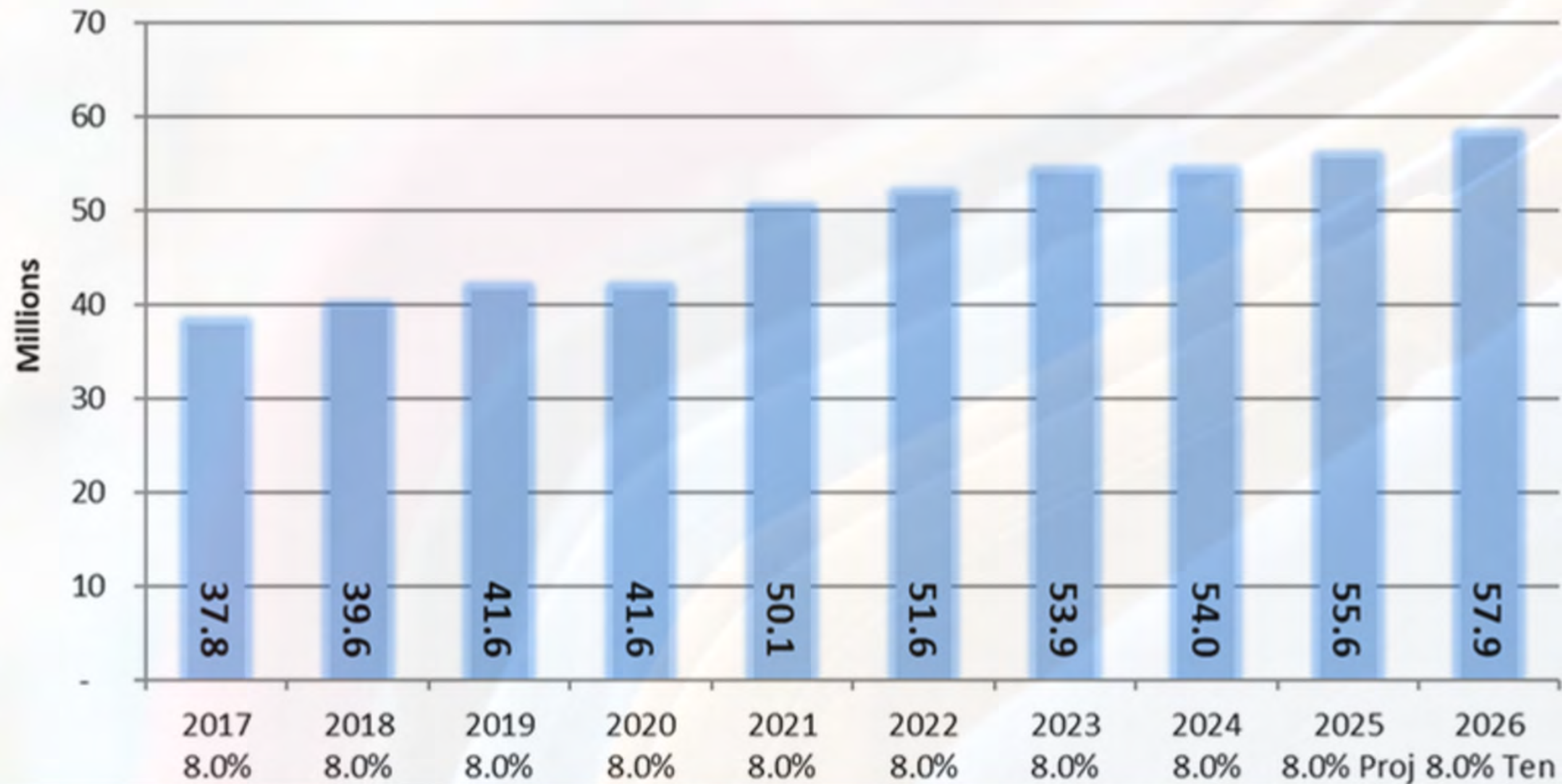




2026
**EXECUTIVE BUDGET
PRESENTATION**

SALES TAX TREND & PROPOSED 2025 BUDGET

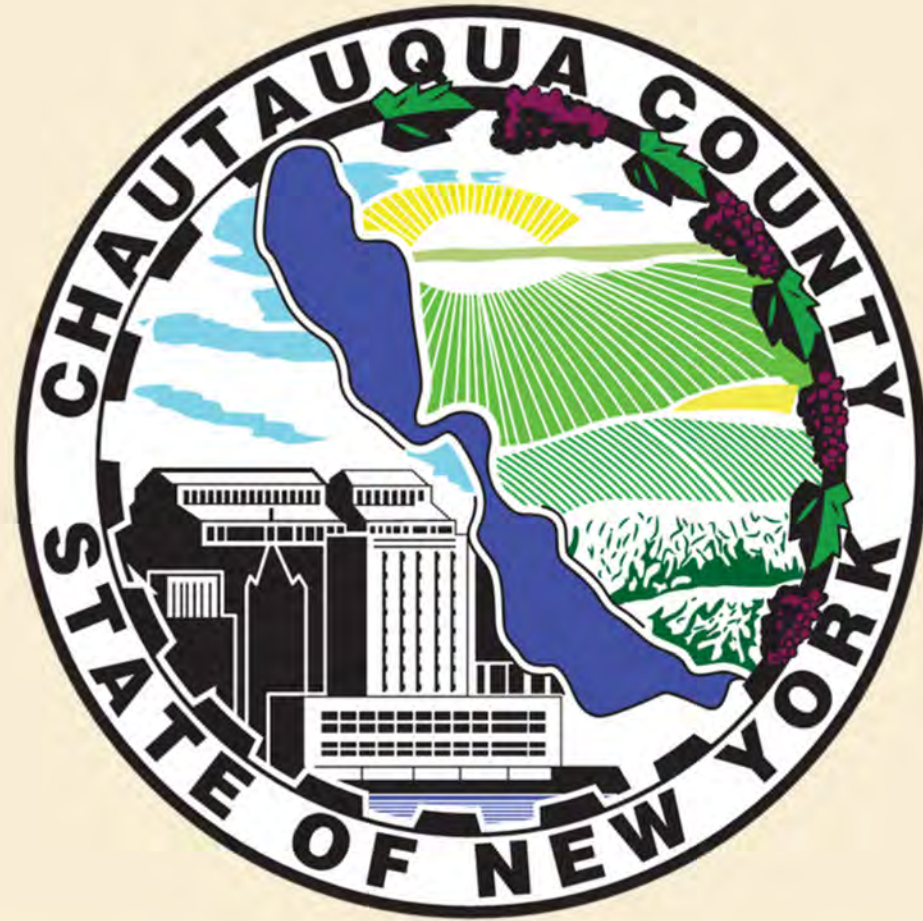
Sales Tax Trend, 2017 - 2025





2026

EXECUTIVE BUDGET PRESENTATION



SALES TAX SHARING WITH MUNICIPALITIES

\$40.6 million, or 41.25% of sales tax receipts in 2026

Why It Matters

- Provides vital local funding
- Reduces the burden on homeowners
- Supports services and keeps Chautauqua County affordable



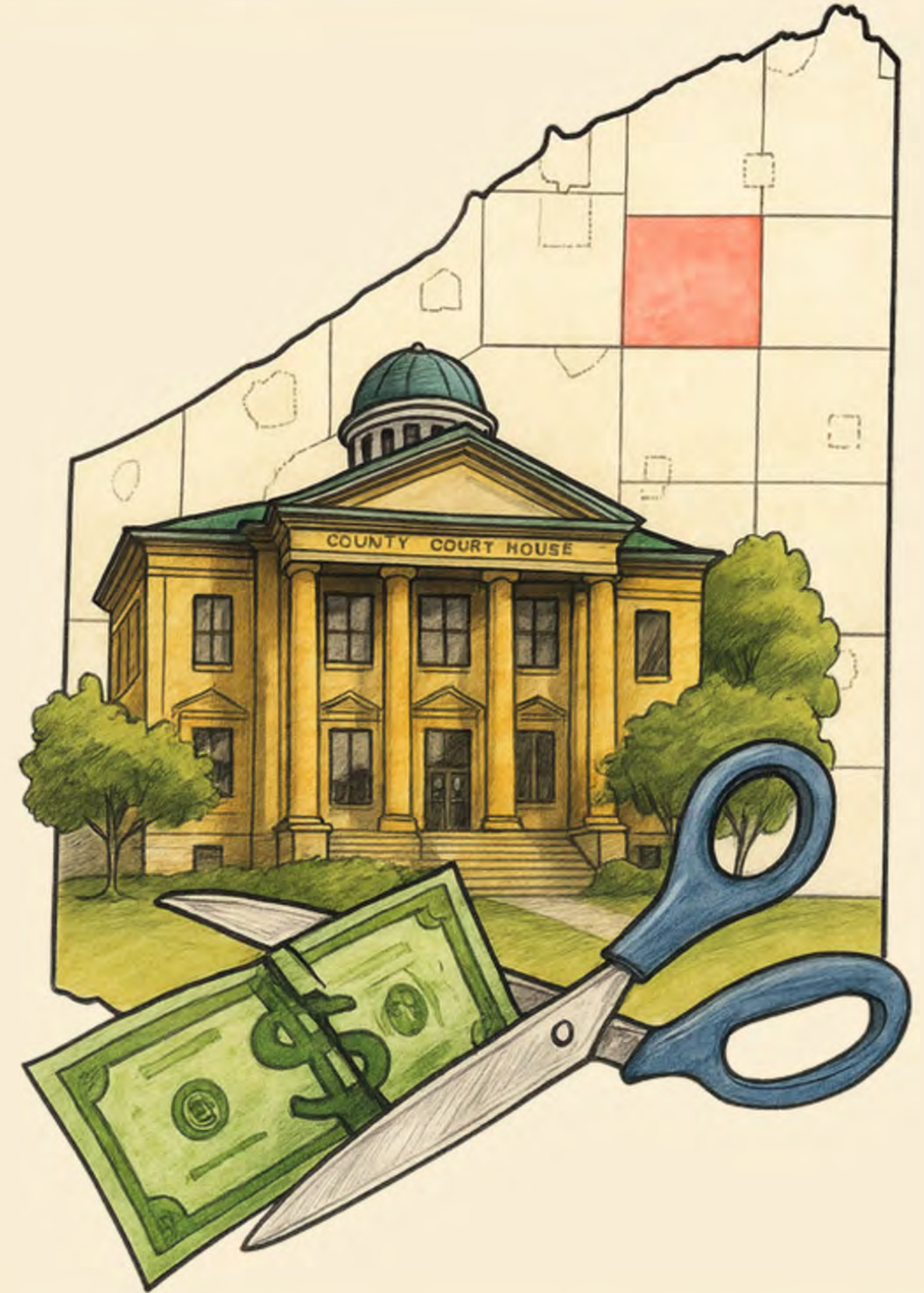


2026

EXECUTIVE BUDGET PRESENTATION

GOVERNMENT EFFICIENCY FUND

*Allocating \$500,000 of Fund Balance
to support local municipal mergers,
consolidations, and shared services.*





2026
**EXECUTIVE BUDGET
PRESENTATION**

REFLECTIONS

2020 – Today

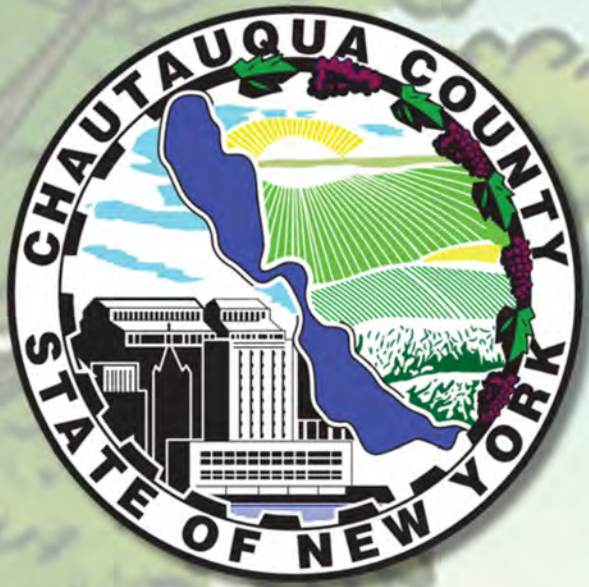




2026
**EXECUTIVE BUDGET
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REFLECTIONS

2020 – Today



2026

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