

# 2019 CAFR

*Comprehensive Annual  
Financial Report*

County of Monroe,  
New York

**For the Year Ended  
December 31, 2019**



**Adam J. Bello**  
County Executive

**Jennifer Cesario**  
Interim Chief Financial Officer  
and  
Controller

[monroecounty.gov](http://monroecounty.gov)

# County of Monroe, New York Comprehensive Annual Financial Report For the Year Ended December 31, 2019

Prepared by  
Department of Finance  
Office of the Controller



Jennifer Cesario  
Interim Chief Financial Officer  
and Controller

Christopher Kovacic  
Deputy Controller

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# **INTRODUCTORY SECTION**

This section contains the following:

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- LETTER OF TRANSMITTAL
- COUNTY EXECUTIVE'S OFFICE
- ELECTED COUNTY OFFICIALS
- LEGISLATIVE LEADERSHIP AND STAFF
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- COUNTY DEPARTMENTS

# COUNTY OF MONROE, NEW YORK COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED DECEMBER 31, 2019

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 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED DECEMBER 31, 2019**

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# Department of Finance

MONROE COUNTY, NEW YORK

**Adam J. Bello**  
*County Executive*

**Jennifer Cesario**  
*Interim Chief Financial Officer*

May 26, 2020

Taxpayers of Monroe County,  
Honorable County Executive,  
Members of the Monroe County Legislature, and  
Employees of Monroe County

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) of the County of Monroe, State of New York (the County) for the year ended December 31, 2019, in accordance with the requirements of Article VI, Section C6-5C(2)(d)[1] of the County Charter. This report has been compiled and prepared by the Department of Finance, which assumes full responsibility for the completeness and accuracy of the financial data contained herein. We believe the information presented in this report fairly portrays the County's financial position and results of operations for 2019.

The CAFR is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section consists of this letter of transmittal, which gives an overview of the County's history and highlights of key departmental accomplishments. The Financial Section includes the Independent Auditor's Report, Management's Discussion and Analysis (MD&A), the basic financial statements and notes thereto, required supplementary information other than MD&A, and the underlying combining and individual fund financial statements and supporting schedules for the year ended December 31, 2019. The Statistical Section sets forth selected economic and demographic information for the County on a multi-year basis.

Pursuant to Article VI, Section C2-6C(11) of the Monroe County Charter, the basic financial statements of the County are independently audited each year by an independent Certified Public Accounting firm. Bonadio & Co., LLP has completed the independent audit for the year ended December 31, 2019 using auditing standards generally accepted in the United States of America. The audited financial statements are included in the Financial Section of this report in its entirety and without edit.

On an annual basis we strive to achieve an unmodified opinion (commonly referred to as a clean opinion) for the audited financial statements, which is the highest level of assurance that can be given by an independent auditor. Our independent auditors have issued an unmodified opinion, stating that the basic financial statements, *"present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2019, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles."*

The County is also required to undergo an annual audit in conformance with the provisions of the Federal Single Audit Act (as amended) and the United States Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this audit (including the schedule of expenditures of federal awards; summary of findings and questioned costs; the Independent Auditor's Report on internal control over

financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*; and a report on compliance for each major program and on internal control over compliance required by the Uniform Guidance) is not provided in this report. This information is presented as a separate report.

## **PROFILE OF MONROE COUNTY GOVERNMENT**

### **Location**

Monroe County is located in western New York State on the south shore of Lake Ontario, approximately 70 miles east of the Buffalo/Niagara Falls area. The County is the northernmost portion of the Genesee River valley and contains one city, 19 towns and 10 villages. The City of Rochester is the County seat and New York State's third largest industrial and commercial center next to New York City and Buffalo. The area is accessible via the Greater Rochester International Airport, CSX and Genesee & Wyoming, Inc. railroads, Amtrak, the New York State Thruway, the St. Lawrence Seaway, and the New York State Erie Canal System. Monroe County is within 400 miles of many major metropolitan areas such as New York City, Toronto, Boston, and Washington, D.C.

### **Government Structure and Reporting Entity**

The County Executive is the Chief Executive Officer and the administrative head of the County with authority to approve or veto any local law, legalizing act, or resolution adopted by the County Legislature. The County Executive is elected in a general county-wide election to serve a four-year term. The County is divided into twenty-nine legislative districts with an elected legislator representing each district in the County Legislature. County Legislators may serve for two four-year terms and one two-year term during a ten year cycle. The County Legislature is the legislative, appropriating, and governing body of the County.

The County's reporting entity is based on criteria set forth by the Governmental Accounting Standards Board as discussed in Note 1 to the Basic Financial Statements. The County reports the following: governmental activities, business-type activities, discretely presented and blended component units, general fund, capital projects, aggregate non-major governmental funds, five major enterprise funds, internal service funds, and fiduciary funds. The County's component units include Monroe Community College (MCC), Monroe County Airport Authority (Airport Authority), Monroe County Water Authority (Water Authority), County of Monroe Industrial Development Agency (COMIDA; dba Imagine Monroe), and Monroe Tobacco Asset Securitization Corporation (MTASC).

The County provides its residents with diverse services and programs, including human services, public safety, public and mental health, wastewater management, public works, economic development, and cultural, educational, and recreational programs. Public facilities are also available and include an expansive parks system (with historical Olmstead designed parks), county run golf courses (with a Robert Trent Jones designed course), an accredited zoo, the Greater Rochester International Airport (ROC), Monroe Community Hospital (the Hospital), and Monroe Community College (MCC).

## **Major Initiatives and Accomplishments in 2019**

### **Environmental**

The Monroe County Department of Environmental Services (DES) continues to streamline its operations while striving to maintain the high level of environmental oversight that County residents have come to expect.

The Rochester Pure Waters District owns, operates, and maintains the Frank E. Van Lare Water Resource Recovery Facility (FEV WRRF) located in the City of Rochester. In 2019, the District began construction of the FEV WRRF Aeration and Clarifier Improvements Projects. In addition, the District completed the East Side Trunk Sewer Cleaning and Rehabilitation Project.

The Northwest Quadrant Pure Waters District owns, operates and maintains the Northwest Quadrant WRRF (NWQ WRRF) located in the Town of Greece. The District held the first NWQ WRRF Neighborhood Open House to continue public outreach and encourage communication with adjacent property owners. The Division of Pure Waters continued compliance with all permitted state and federal effluent removal standards at NWQ and FEV WRRF's.

The Division of Engineering and Facilities Management completed several projects aimed at improving County facilities in 2019 including upgrades at Frontier Field Stadium, City Place 1st and 2nd Floor renovations, MCC Building 7 Laboratory, and replacement of the Public Safety Building roof.

In 2019, Monroe County continued to spread the Recycle Right message through an electronic newsletter, social media efforts, partnerships and public outreach events including another successful Refresh Recycling/Earth Day (Month) and America Recycles Day with the Rochester Americans, Classified Scanning & Shredding, Wegmans, and Waste Management. Virtual tours of both the Recycling Center and the ecopark were produced to supplement the Recycle Right campaign.

Monroe County continued to provide an outlet for difficult-to-recycle household items at the ecopark. Approximately 200,000 residents have been serviced by the ecopark since its inception in 2011 and over 6,700 tons of materials have been recycled or disposed of safely. The County also participated in three (3) pharmaceutical collections in conjunction with Monroe County's Household Hazardous Waste Program including coordination with the NYS Department of Conservation (NYDEC), NYS Department of Health (NYSDOH), Environmental Protection Agency (EPA) and other departments and municipalities.

Monroe County continued its commitment to advancing green and sustainable projects. In 2019, Monroe County participated in the first New York State Energy Research and Development Authority (NYSERDA) Strategic energy management (SEM) Cohort for the FEV and NWQ WRRF's. SEM is a framework for aligning energy efficiency with business practices. Instead of managing energy saving projects one by one, SEM provides a structure to manage energy in a coordinated and strategic way across the organization. The County achieved a 5% reduction in energy use at both WRRF's as a result of this program during the first year. Additional improvements for further reductions in energy use are planned for future years.

### **Health Care**

The Department of Public Health focused on key areas of health in 2019 including community health improvement, environmental health, service and process enhancement within its divisions, and public health preparedness.



Administration continued to lead the effort to address the opioid overdose epidemic by training community members in addiction and opioid overdose prevention. Administration was awarded the Behavioral Health Institute for Public Health Officials grant which paid for staff from the Department of Public Health and Office of Mental Health to attend a National Mental Health conference in an effort to address mental health needs as a public health priority.

In collaboration with the Monroe County Community Health Improvement Workgroup (CHIW) and community partners, the community health improvement program completed the Community Health Assessment, developed the Community Health Improvement Plan for 2019-2021 and began implementation. The 2019 Youth Risk Behavior Survey was administered, results were analyzed and the report was published and disseminated to school districts and community organizations. The community health improvement program also worked to develop and implement the Opioid Outreach program.

Again this year, the immunization program implemented an extremely successful back to school effort which targeted children in need of New York State required vaccines to prevent exclusion from classes and missed school days. These efforts included providing outreach to Trust Information Programs Services (TIPs), University of Rochester Readiness events and other community events encouraging and supporting vaccine requirements and collaborating with Rochester City School District to meet the vaccination needs of their students. In 2019, a total of 8,870 vaccines were given by the Immunization clinic. Additionally, staff met with a number of local pediatric practices to provide site evaluation, education and support to increase immunization rates.

The Office of the Medical Examiner (OME) completed building improvements which updated and expanded the 20+ year old Ames Building. Their Forensic Pathology Fellowship, a collaboration between Monroe County and the University of Rochester, was approved and the OME is poised to receive its first participant in July of the 2020-2021 academic year. The office is hoping to recruit two new Forensic Pathologists and continues to take steps to ensure that the OME is sufficiently capable of dealing with the increased demands placed upon the Forensic Toxicology Laboratory by the current and likely on-going opioid crisis.

In both April and October 2019, the Office of Public Health Preparedness (OPHP) successfully conducted two major, full-scale County Staging Site exercises in collaboration with the Monroe County Department of Environmental Services, Monroe County Department of Transportation, Monroe County Communications and two pre-planned public Point of Dispensing Sites (The Father's House and The Dome Arena). These exercises helped Monroe County Department of Public Health test the ability to quickly distribute medication and medical supplies (like N-95, surgical and procedural masks, nitrile gloves, face shields, and gowns) to County residents and other healthcare organizations due to a large-scale public health emergency.

### **Aviation**

The Department of Aviation operates a safe and convenient air transportation facility at the Greater Rochester International Airport (ROC). Total aircraft operations (commercial, military, corporate and general aviation) in 2019 were 77,481. Total scheduled passenger boardings, or enplanements for 2019 remained flat at 0.47% over 2018 to 1,293,719. The Department of Aviation works closely with the business community and travel representatives to encourage the use of affordable, competitive low fare air service from Rochester to key business centers and popular leisure destinations throughout the United States.

In 2019, the recently completed \$79 million terminal transformation project continued to be recognized and honored with eight additional local, regional and national awards.

New Airline Use-Lease agreements utilizing a hybrid rates & charges model was executed with five major carriers to continue air service for the next five-years from the ROC Airport. FedEx signed as a cargo operator and Allegiant adheres to the agreement as a non-signatory carrier.

Southwest Airlines expanded the continuation of seasonal, non-stop service operations on select Saturday's for 2019 to Ft. Lauderdale (FLL) and Ft. Myers, Florida (RSW), both popular destinations for area snowbirds. Weekend non-stop service to Tampa (TPA) resumed seasonally and Orlando (MCO) service was twice-daily non-stop during peak season.

JetBlue Airways started daily, non-stop service from ROC to Boston Logan International (BOS) in January 2019.

Improvements made at the Greater Rochester International Airport (ROC) in 2019 include:

- Rehabilitation of portions of the North Ramp as recommended by the Airport Master Plan to improve safety for aircraft movement.
- Completed improvements to approximately 6,000 feet of existing Runway 4-22 pavement from Taxiway E South to the Runway 4 threshold.
- Initiated design for parallel Taxiway to evaluate a new 2,500-foot segment east/west for Runway 10-28, south of the runway, including upgrading pavements at Taxiway H and Taxiway F in accordance with the FAA Airport Layout Plan (ALP).
- Commenced terminal improvements for restroom rehabilitation to current standards on Concourse A, B and ticketing.
- Installed five refurbished passenger-loading bridges for better passenger service and reduced maintenance costs.

## **ECONOMIC PROFILE AND OUTLOOK**

### **Local Economy**

A business-friendly infrastructure, a community centered on partnership and collaboration, nationally ranked colleges and universities, four-season weather, and affordable housing are just a few of the many reasons people locate in Monroe County.

Rochester is one of the least congested cities in the U.S. with an average commute time of 19.9 minutes and was listed as one of the best cities in the U.S. for commuters by Kiplinger. Multi-modal transportation is also available in Monroe County at the ROC, which averages 120 flights per day to 19 different cities. Rail service is available through Amtrak and Rochester-Genesee Regional Transportation Authority (RGRTA) provides bus service.

A strong industrial history, emerging technology sector, and an emphasis on high quality services, including higher education, ensure a technically sophisticated and reliable workforce.

Seven exceptional colleges and universities provide quality educational opportunities for students from throughout the Greater Rochester area, New York State, the nation, and the world. These world-class

institutions help support the local economy and bring a talented workforce of professionals into the community.

Along with the University of Rochester/Strong Medical Center, the County is home to Wegmans Food Markets, L3Harris Technologies, Rochester Institute of Technology, Xerox and Paychex, as well as nearly 17,000 businesses with less than 100 employees.

Population and Employment – The County has an estimated population of 741,770 people, and is the central county in the six-county Rochester Metropolitan Statistical Area (MSA), which has a population of approximately 1,071,082. Per the NYS Department of Labor, total non-farm employment in the Rochester MSA is 534,700 as of March 2020 and averaged 536,000 for calendar year 2019. Unemployment in the Rochester MSA is currently estimated at 4.7% (March 2020), which is a slight increase from 2019's average of 4.1%.

Industry Sectors – Throughout the twentieth century, Monroe County's economy was dominated by major manufacturers. As these companies restructured and transitioned, their highly skilled workers fueled the growth of numerous small and medium-sized firms in a range of industries. Monroe County's manufacturing workforce is still the third largest of all New York counties, but today 97% of the region's job growth is in small business and 51% of the companies in Monroe County have one to four employees (NYS Department of Labor). The economy is largely private sector (Private 85%; Government 15%). Service producing employment accounts for 86% of the local economy, driven largely by Educational and Health Services (representing 25%).

Monroe County manufacturers continue to play a significant role in the world marketplace of photographic products, optics, graphics technology, communications, electronics, medical instrumentation, machine tooling, and pharmaceuticals.

Monroe County's higher education and medical services sectors continue to drive economic growth and job creation in the community. Within the next decade, new research and patient care investments will change the footprint of the University of Rochester Medical Center (URMC), as it aims to become one of the top 20 academic medical centers in the nation.

Housing – Homeownership is affordable in Monroe County. A variety of urban and suburban neighborhoods offer an array of housing options at reasonable prices. From downtown lofts to suburban subdivisions to rural farmhouses, high quality housing is within reach for Monroe County residents. An international study by Demographia titled "15th Annual Demographia International Housing Affordability Survey: 2019" lists Rochester, New York as the most affordable major housing market worldwide, ranking at the top of the 9 best U.S. major markets. According to the New York State Department of Taxation and Finance, the 2019 median home price in Monroe County was \$155,000, well below the national average of \$271,900 (Source: National Association of Realtors).

### **Significant Community Announcements**

During 2019, many projects involved significant investment, renovations and upgrades to existing commercial stock for manufacturing, housing and services. The following are some examples:

Home Leasing, LLC, a developer, in collaboration with Episcopal Senior Life communities developed a mixed-use project on 8.4 acres in the Town of Penfield. The project will include a wide range of affordable housing options for seniors. This \$30 million project will create 18 jobs.

M/E Engineering, P.C., a mechanical/electrical consulting engineering firm expanded its operations and moved to the new location in the Town of Gates. This \$3.1 million project will create 11 jobs over the next three years.

10 Colony Manor, LLC, a real estate holding company will redevelop a student housing project currently owned by Rochester Institute of Technology. This \$100 million project will create 9 new jobs.

Fieldtex Products Inc., a domestic contract manufacturer specializing in custom sewing services and production of soft-sided carrying cases and garments for the medical and military markets, is positioning for additional growth by building a new facility near their current location in the Town of Henrietta. This nearly \$6.4 million project will create 30 jobs over three years.

Unither Manufacturing, LLC, a pharmaceutical contract manufacturer headquartered in France, will undertake a phased expansion over five years at its only US manufacturing site, which is located in the Town of Henrietta. This \$23 million project will include renovation and construction for specialized production machines, package and warehouse space and cleanrooms. This project will create 125 jobs over three years.

ITX Corp. is a global software product development company working with leading brands both nationally and internationally. To accommodate their growing business, ITX is relocating their corporate headquarters from Pittsford to the City of Rochester. This project includes a conference center for training its US workforce. This \$1.1 million project will create 50 jobs over three years.

Bausch + Lomb Inc., manufacturer of eye health products founded in 1853, is undertaking a \$140 million expansion to house a new manufacturing platform for silicon hydrogel contact lenses. The new building will be energy efficient and seek LEED Silver certification. Located in the City of Rochester, this project will create 100 jobs over three years.

Zweigle's Inc., founded in 1880, is a 5th generation, family-owned producer of sausages, hot dogs and specialty meats. Zweigle's is expanding its production facility located in the City of Rochester with a \$4.6 million project which will create 9 jobs.

## **FINANCIAL INFORMATION**

### **Policies and Practices**

Internal Controls – The County Administration is responsible for establishing and maintaining internal controls capable of ensuring that the assets of the County are protected from loss, theft or misuse, and to ensure that adequate accounting data is compiled to allow for basic financial statement preparation in conformity with U.S. generally accepted accounting principles. The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgment by management. The County's internal controls are monitored and evaluated by the Department of Finance, specifically the Office of the Controller and Internal Audit. As part of this effort, an annual internal auditing program to review and evaluate the adequacy and effectiveness of the County's internal controls is presented to an audit committee of the Legislature each April, with subsequent outcomes reported in the following October and April.

*Budgetary Controls* – The County maintains budgetary controls to ensure compliance with the operating budget as approved annually by the County Legislature. Control is exercised over expenditures at the commitment item class level for all departments. Activities in the governmental funds are funded and controlled through the annual operating budget. The County also maintains expenditure control via an encumbrance accounting system which provides that unencumbered, unexpended appropriations lapse at year-end unless explicitly reappropriated by the County Legislature. Encumbrances outstanding at year-end are recorded in order to reserve that portion of the applicable appropriation for expenditure in the ensuing year. The Office of Management and Budget has the authority to transfer budget amounts of \$10,000 or less between departments within the same fund.

*Capital Improvement Plan* – Capital projects are planned for in a six-year Capital Improvement Program. This program is updated annually with its first year becoming the County's Proposed Capital Budget for that year. Appropriations for each capital project are approved by the County Legislature and each project is accounted for in a separate capital fund.

The County administration's debt policy provides that debt shall be issued to finance capital projects where funding sources are not immediately available. The debt will be structured in the most efficient manner to limit the impact on the taxpayer and will take payment of existing debt obligations into consideration as well as the total projected operating cost of the county. The use of cash capital through the operating budget will be utilized on an increasing basis to reduce the need for borrowing and avoid the associated interest costs. Cash Capital will be used for annually recurring capital improvement projects, recurring information technology projects, projects with a short useful life, or for other projects with costs estimated at \$100,000 or less as financial and budgetary conditions permit without placing undue pressures on the taxpayers. Any and all debt issues will be structured and sold in accordance with sound debt management practices.

*Cash Management* – The County utilizes a pooled-cash concept to optimize its investment earnings. Earnings are allocated to the participating funds based upon their equity in the investment pool. All County investments are actively managed in accordance with New York State Law and the County Legislature's approved investment and deposit policy that emphasizes safety and liquidity above yield as management priorities.

*Fund Balance* – In accordance with Governmental Accounting Standards Board (GASB) Statement 54, governmental fund balances will be classified into the specifically defined categories of non-spendable, restricted, committed, assigned, and unassigned.

The GASB 54 Fund Balance Policy for the County of Monroe is to apply applicable expenditures against, in order, any non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The County Legislature may commit fund balance for a specific purpose by formal resolution, while the assignment of fund balance for a specific intent is delegated to the Director of Finance-Chief Financial Officer.

To maintain fund balance stability, the Fund Balance Policy also establishes a lower and upper threshold of \$25 million to \$35 million for the combined assigned and unassigned fund balance categories within the General Fund. Fund balances accumulating in excess of the upper threshold may be used in subsequent budgets to provide property tax stability, capital project funding, and/or debt reduction.

## **ACKNOWLEDGEMENTS**

The preparation of this report could not have been accomplished without the dedicated efforts of Christopher Kovacic, Erika Batz, Teri Rabinowitz, Richard Ribis, Amy Vinciguerra, Joseph Taddeo and the entire Department of Finance.

We, therefore, transmit this report to you, the reader, in the spirit of accounting for our stewardship of the public's assets and interests.

Respectfully Submitted,

A handwritten signature in black ink that reads "Jennifer Cesario". The signature is written in a cursive, flowing style.

Jennifer Cesario  
*Interim Chief Financial Officer  
and Controller*

**COUNTY EXECUTIVE'S OFFICE**

**COUNTY EXECUTIVE**

Adam J. Bello

**DEPUTY COUNTY EXECUTIVE**

Jeffery McCann

**DEPUTY COUNTY EXECUTIVE:**

**Health and Human Services**

Corinda Crossdale

**CHIEF OF STAFF**

Amy Grower

**ELECTED COUNTY OFFICIALS**

**COUNTY EXECUTIVE**

Adam J. Bello

**DISTRICT ATTORNEY**

Sandra Doorley

**SHERIFF**

Todd K. Baxter

**COUNTY CLERK**

Jamie L. Romeo

**LEGISLATIVE LEADERSHIP AND STAFF**

**PRESIDENT**

Dr. Joe Carbone, District 16

**VICE PRESIDENT**

Brian E. Marianetti, District 7

**MAJORITY LEADER**

Steve Brew, District 12

**DEPUTY MAJORITY LEADER**

Mike Zale, District 20

**ASSISTANT MAJORITY LEADERS**

Fred Ancello, District 6

Tracy DiFlorio, District 3

**MINORITY LEADER**

Vincent R. Felder, District 22

**ASSISTANT MINORITY LEADERS**

Ernest S. Flagler-Mitchell, District 29

Joshua Bauroth, District 24

**CLERK OF THE LEGISLATURE**

Jack Moffitt

**DEPUTY CLERK OF THE LEGISLATURE**

David Grant

**REPUBLICAN MAJORITY LEGISLATIVE DIRECTOR**

Bridget Harvey

**DEMOCRATIC MINORITY STAFF DIRECTOR**

Dennis O'Brien



## LEGISLATORS

District 1.....	R. Edwin Wilt
District 2.....	Jackie Smith
District 3.....	Tracy DiFlorio
District 4.....	Frank X. Allkofer
District 5.....	Karla F. Boyce
District 6.....	Fred Ancello
District 7.....	Brian E. Marianetti
District 8.....	Matthew Terp
District 9.....	Paul Dondorfer
District 10.....	Howard S. Maffucci
District 11.....	Sean M. Delehanty
District 12.....	Steve Brew
District 13.....	Michael Yudelson
District 14.....	Justin Wilcox
District 15.....	George J. Hebert
District 16.....	Dr. Joe Carbone
District 17.....	Joe Morelle, Jr.
District 18.....	John B. Baynes
District 19.....	Kathleen A. Taylor
District 20.....	Mike Zale
District 21.....	Rachel Barnhart
District 22.....	Vincent R. Felder
District 23.....	Linda Hasman
District 24.....	Joshua Bauroth
District 25.....	Calvin Lee, Jr.
District 26.....	Yversha M. Román
District 27.....	Sabrina LaMar
District 28.....	Frank Keophetlasy
District 29.....	Ernest S. Flagler-Mitchell

## COUNTY DEPARTMENTS

AVIATION	Andrew G. Moore, Director
BOARD OF ELECTIONS	Lashana D. Boose, Acting Commissioner Lisa P Nicolay, Commissioner
COMMUNICATIONS	Julie Philipp, Director
COUNTY CLERK	Jamie L. Romeo, County Clerk
DISTRICT ATTORNEY	Sandra Doorley, District Attorney
ENVIRONMENTAL SERVICES	Michael J. Garland, Director
FINANCE	Jennifer Cesario, Interim Chief Financial Officer
DEPARTMENT OF HUMAN SERVICES	Thalia Wright, Commissioner
HUMAN RESOURCES	Andrea Guzzetta, Director
INFORMATION SERVICES	Jennifer R. Kusse, Chief Information Officer
LAW	John Bringewatt, County Attorney
MONROE COMMUNITY HOSPITAL	Alyssa Tallo, Interim Executive Health Director
OFFICE OF PUBLIC INTEGRITY	David T. Moore, Director
PARKS	Patrick Meredith, Director
PLANNING & DEVELOPMENT	Ana Liss, Director
PUBLIC DEFENDER	Timothy P. Donaher, Public Defender
PUBLIC HEALTH	Michael D. Mendoza, M.D., Commissioner
PUBLIC SAFETY	Richard Tantalo, Director
SHERIFF	Todd K. Baxter, Sheriff
TRANSPORTATION	Timothy P. Frelier, Director
VETERANS SERVICE AGENCY	Nicholas Stefanovic, Director

# **FINANCIAL SECTION**

This section contains the following:

- INDEPENDENT AUDITOR'S REPORT
- MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
- BASIC FINANCIAL STATEMENTS
- REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
- COMBINING FINANCIAL INFORMATION

**INDEPENDENT AUDITOR'S REPORT**

May 26, 2020

To the County Executive and Members of the County Legislature  
County of Monroe, New York:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Monroe, New York (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### **Change in Accounting Principle**

As discussed in Note 1P to the financial statements, in 2019 the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities. Our opinions are not modified with respect to this matter.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of revenues, expenditures and changes in fund balances – general fund – budget and actual, the schedule of changes in total other postemployment benefits liability and related ratios, the schedule of proportionate share of the net pension liability (asset), and the schedule of contributions - pension plans be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining financial information section, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial information section is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

# COUNTY OF MONROE, NEW YORK

## Management's Discussion and Analysis (Unaudited)

### Year Ended December 31, 2019

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#### 1. Introduction

This Management's Discussion and Analysis (MD&A) of the County of Monroe, New York (the County) financial statements provides an overview of the County's financial activities for the year ended December 31, 2019. Please read it in conjunction with the County's financial statements and footnotes, which follow this section.

The basic financial statements are arranged to take the reader from a general overview of the entire County to very detailed information about particular funds. First, the financial highlights are provided through the MD&A. Second, an overall picture of the entire County is provided through the government-wide financial statements. Third, details about the major funds are provided through the fund financial statements.

Data as of December 31, 2019 and comparative data from the year ended December 31, 2018 follows.

#### 2. Financial Highlights

The County overall finished 2019 with a net deficit position of \$111.0 million, an increase of \$50.8 million during the year. Factoring significantly into the County's net deficit position is the blended component unit, Monroe Tobacco Asset Securitization Corporation (MTASC), and the liability for future retiree health insurance benefits. MTASC finished 2019 with a net deficit position of \$258.2 million, while the estimated present value of future retiree health insurance benefits increases the net deficit by \$578.3 million. The County's net position is segregated into three components: (1) net investment in capital assets; (2) restricted; and (3) unrestricted.

The County's most significant asset classification is capital assets. The County reports capital assets, net of depreciation, totaling approximately \$1.2 billion for the year ended December 31, 2019, this number is unchanged from year ended December 31, 2018. Of these capital assets, net of depreciation, infrastructure assets total approximately 40.0% and 38.8% for the years ended December 31, 2019 and 2018, respectively. Infrastructure assets primarily consist of the pure waters system, roads and bridges.

The County's most significant liability classification is bonds payable. The County reports bonds payable totaling approximately \$862.1 million and \$834.0 million for the years ended December 31, 2019 and 2018, respectively. For each of those respective years, the portion of bonds payable subject to the County's constitutional debt limit was \$462.8 million and \$502.5 million, respectively. As such, as of December 31, 2019, the County had exhausted 15.3% of its constitutional debt limit of \$3.0 billion, compared to 17.1% of its constitutional debt limit of \$2.9 billion as of December 31, 2018.

The County's governmental activities finished 2019 with a net position deficit of \$376.7 million, a \$60.8 million decrease compared to last year's net position deficit of \$437.5 million. The net position of the County's governmental activities for 2019 is reported as \$541.9 million of net investment in capital assets, \$37.5 million of restricted and \$956.1 million of unrestricted deficit. The changes in each reported net position category are as follows: an increase of \$4.6 million in net investment in capital assets; a decrease of \$3.0 million in restricted; and a decrease of \$59.3 million in the unrestricted deficit. The largest component of the unrestricted deficit is the reporting of the Monroe Tobacco Asset Securitization Corporation (MTASC) as a blended component unit. MTASC's unrestricted deficit at December 31, 2019 was \$258.2 million.

The County's business-type activities finished 2019 with a net position of \$265.7 million, a decrease of \$10.0 million from the past year. The net position of the County's business-type activities for 2019 are reported as \$280.8 million of net investment in capital assets, \$2.9 million of restricted and \$18.0 million of unrestricted deficit. An explanation of each change by business-type activity is provided in the proprietary fund section of the MD&A on page 13.

As of the close of 2019, the County's governmental funds reported combined fund balances of \$158.3 million, an increase of \$41.8 million from the prior year. An explanation of changes in the governmental funds is provided in the governmental fund section of the MD&A on page 11.

The County's general fund balance was \$96.5 million as of December 31, 2019, compared to the December 31, 2018 fund balance of \$60.9 million, an increase of \$35.6 million.

The County's discretely presented component units finished 2019 with a net position of \$417.6 million; an increase of \$52.6 million over 2018. The total net position for each of the major component units are as follows: \$67.4 million for Monroe Community College (MCC); \$22.8 million for Monroe County Airport Authority (Airport Authority); and \$318.6 million for Monroe County Water Authority (Water Authority). The non-major component units finished 2019 with a net position of \$8.8 million. For more detail regarding the County's component units, see pages 32 and 33 for the statement of net position and statement of activities and pages 34 through 36 of the footnotes.

# COUNTY OF MONROE, NEW YORK

## Management's Discussion and Analysis (Unaudited)

### Year Ended December 31, 2019

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The County elected to pay its annual New York State Retirement System bill on the customary due date of December 15, 2019 rather than on the extended due date of February 1, 2020 saving taxpayers over \$327 thousand in interest. With resources available, the County was also able to pay an additional \$10.0 million toward prior years' outstanding pension amortizations, saving nearly \$1.4 million in future interest expense.

### 3. **Basis of Presentation**

#### **Government-wide Financial Statements**

The government-wide financial statements provide the financial condition and results of operations of the primary government along with its discretely presented component units. The statement of net position provides the financial condition of the County, while the statement of activities provides the results of operations. These statements focus on the two main types of activities carried out by the County: governmental and business-type.

Governmental activities include most of the County's basic services, such as public safety, culture, recreation and education, transportation, sanitation, economic development, health and welfare, and general government. These activities are financed mainly through property taxes, sales taxes, and state and federal grants. Business-type activities include Solid Waste, Airport, Hospital, Pure Waters, and Energy. These activities rely to a significant extent on user fees.

In addition to focusing on governmental and business-type activities, the government-wide financial statements also include the County's discretely presented component units: MCC, Airport Authority, Water Authority, and the County of Monroe Industrial Development Agency (COMIDA; dba Imagine Monroe). Though these are separate legal entities, the County is financially accountable for their activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting, which requires that a transaction be recorded when it occurs, not when its related cash receipt or disbursement occurs. Since these financial statements include all economic resources of the County, such as capital assets including infrastructure, as well as all liabilities including debt, they provide a long-term view of the County's financial position.

#### **Fund Financial Statements**

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances or net position, revenues and expenditures or expenses as appropriate.

The County's funds are presented in separate fund financial statements. These funds are presented as governmental funds, proprietary funds and fiduciary funds. The County's major funds are presented in separate columns on the fund financial statements. The definition of a major fund is one that meets the following criteria:

Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10.0% of the corresponding total (assets, liabilities and so forth) for all funds of that category or type (that is, total governmental or total enterprise funds), and

Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 5.0% of the corresponding total for all governmental and enterprise funds combined.

In addition to funds that meet the major fund criteria, any other governmental or enterprise fund that the government's officials believe is particularly important to financial statement users may be reported as a major fund.

The funds that do not meet the criteria of a major fund are considered non-major funds and are combined into a single column on each of the fund's financial statements.

# COUNTY OF MONROE, NEW YORK

## Management's Discussion and Analysis (Unaudited)

### Year Ended December 31, 2019

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The County utilizes three fund types to group its respective funds:

#### **Governmental Fund Types**

Most of the County's basic services are reported in governmental funds, which focus on resource flows into and out of those funds. The governmental funds' statements provide a detailed short-term view of the County's general government operations and the basic services it provides. All governmental funds are accounted for using the modified accrual basis of accounting and current financial resources measurement focus. Under this basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" generally means collectible within the current period or within 60 days after year-end other than Federal or State aid. Reimbursements of expenditures due from other governments for Federal and State aid are recorded primarily when the qualifying expenditures have been incurred and all requirements have been met. Federal and State aid are generally considered available when collection within one year is anticipated. Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred except for certain expenditures and liabilities such as debt service, compensated absences and claims and judgments which are recorded when due for payment.

The County's major governmental funds are the General Fund and the Capital Projects Fund. All other governmental funds have been determined to be non-major and include Debt Service Funds and Special Revenue Funds.

**General Fund** - is the County's principal operating fund.

**Capital Project Funds** - accounts for financial resources to be used for the acquisition of major equipment items and the construction of major capital facilities and other capital assets other than those accounted for in the proprietary funds and the discretely presented component units. Funds include capital project funds for general government, public safety and fire protection, transportation, culture, recreation and education.

**Debt Service Funds** - accounts for reserve funds established for the retirement of outstanding debt, as well as activities in the County's coupon trust accounts. The funds are used to record and appropriate payment of principal and interest on serial bonds, other than those accounted for in the proprietary funds and the discretely presented component units. This includes MTASC, a special purpose local development corporation organized under the laws of the State of New York. MTASC is blended as a non-major governmental fund (debt service).

#### **Special Revenue Funds**

**Road Fund** – accounts for all revenues and expenditures related to the maintenance of County roads and bridges, snow removal and construction and reconstruction of County roads not recorded in a capital project fund.

**Special Grants Fund** – accounts for grants authorized under the Housing and Community Development Act of 1974.

**Green Space Initiative Fund** – accounts for funds established through Local Law No. 3 to finance a green space initiative program developed by the County.

**Library Fund** – accounts for the activities of the Monroe County Library System which exists to serve member libraries in the County.

#### **County Park Funds:**

**Parkland Acquisition Fund** – accounts for proceeds from sales of existing parkland to be used for future parkland development or acquisition.

**Horticulture Division Fund** – accounts for special projects within the County Parks department's horticulture division.

**Highland Park Trust Fund** – accounts for funds from special events, granting agencies, and private donations. The funds are used for park improvements and recreation/educational opportunities. The funds provide an opportunity for private donors to make targeted donations for projects in Highland Park.

**The Ontario Beach Park Trust Fund** – accounts for funds from granting agencies, special events, and private donations. The funds are used for park improvements and recreation/educational opportunities. The funds provide an opportunity for private donors to make targeted donations for projects in Ontario Beach Park.

**Mendon Ponds Park** - accounts for funds from granting agencies, special events, and private donations. The funds are used for park improvements and recreation/educational opportunities. The funds provide an opportunity for private donors to make targeted donations for projects in Mendon Ponds Park.



**COUNTY OF MONROE, NEW YORK**  
Management's Discussion and Analysis (Unaudited)  
Year Ended December 31, 2019

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**Northampton Park Trust Fund** - accounts for funds from granting agencies, special events, and private donations. The funds are used for park improvements and recreation/educational opportunities. The funds provide an opportunity for private donors to make targeted donations for projects in Northampton Park.

**Movies in the Park Trust Fund** – accounts for funds from granting agencies. The funds are used to provide for the presentation of films to the general public at Ontario Beach Park and Highland Park.

**Jail Commissary Funds** – accounts for jail commissary funds. The jail commissary fund exists pursuant to New York State (NYS) law requiring all profit realized on commissary jail sales be used to purchase items to benefit jail inmates.

**Other Public Safety Funds** – includes jail enhancement funds, asset forfeiture funds and the Hazmat team fund. The jail enhancement fund is supported through suspended inmate payments from the Social Security Administration benefits. This fund is used for jail projects, activities, programs and other initiatives not otherwise provided by other sources. The asset forfeiture fund is pursuant to the US Department of Justice's Asset Forfeiture program and equitable sharing agreement requiring expenditures for law enforcement purposes. The Hazmat Team fund accounts for all donation/payments and incurs expenditures to the team solely for the operational needs of the Hazmat Team.

**Stormwater Coalition Dues Fund** – accounts for fees paid by members of the coalition to support efforts to keep municipalities in compliance with storm water regulations.

**The Excel Fund** – accounts for corporate and private contributions for the Expanded Choices for Elder Lifestyles (Excel) program.

**The NYS Urban Development Corporation Fund** – accounts for a grant/loan from NYS Urban Development Corporation and the disbursing of funds for the KCPD (Clinical Products Division, Eastman Kodak) project.

**The Pediatrics and Visitation Center Fund** – accounts for contributions from private corporations for Monroe County's Pediatric and Visitation Center, a facility that co-locates the County's medical services for foster children with a supervised visitation center.

**Monroe County DSS Childcare Fund** – accounts for contributions from private individuals who wish to contribute to the cost of providing day care subsidies.

**Library System Automation Fund** – was established to record funds received from the member libraries of the Monroe County Library System for future automation projects.

In addition, the Governmental Funds balance sheet and statement of revenues, expenditures and changes in fund balance are reconciled to the governmental activities statement of net position and statement of activities due to the differing measurement focus and basis of accounting.

**Proprietary Funds**

When the County charges customers for the services it provides – whether to outside customers or to other funds of the County – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of revenues, expenses and changes in net position. Proprietary funds use the economic resources measurement focus and accrual basis of accounting. The major funds comprising the proprietary funds include the following enterprise funds: solid waste, airport, hospital, pure waters and energy. The proprietary funds also include internal service funds, which are reported separately because the nature of their activity is primarily governmental.

**Fiduciary Funds**

These funds are used to account for assets held by the County in a trustee or custodial capacity for individuals, private organizations, other governments or funds. They cannot be used to support the County's own programs. Fiduciary funds include private purpose trust funds that are used to report trust arrangements (pension, investment and private-purpose) and custodial funds, which are utilized in situations where the County's role is purely custodial.

The fiduciary funds use the economic resources measurement focus and accrual basis of accounting.

**COUNTY OF MONROE, NEW YORK**  
**Management's Discussion and Analysis (Unaudited)**  
**Year Ended December 31, 2019**

**4. Financial Analysis of the County as a Whole**

**A. Condensed Schedule of Net Position**

In the government-wide financial statements, net position reports the financial condition for both the governmental and business-type activities.

The County's financial position related to each of these activities is summarized below (000's omitted):

	<b>Condensed Schedules of Net Position</b>					
	2019			2018		
	Governmental Activities	Business-type Activities	Total Primary Government	Governmental Activities	Business-type Activities	Total Primary Government
<b>Assets</b>						
Current and other assets	\$ 478,032	\$ 98,576	\$ 576,608	\$ 438,406	\$ 103,127	\$ 541,533
Capital assets, net of accumulated depreciation	742,786	484,862	1,227,648	732,040	499,294	1,231,334
<b>Total assets</b>	<b>1,220,818</b>	<b>583,438</b>	<b>1,804,256</b>	<b>1,170,446</b>	<b>602,421</b>	<b>1,772,867</b>
<b>Deferred Outflows of Resources</b>	<b>80,896</b>	<b>31,769</b>	<b>112,665</b>	<b>93,090</b>	<b>20,382</b>	<b>113,472</b>
<b>Liabilities</b>						
Current liabilities	341,002	56,389	397,391	350,620	90,689	441,309
Non-current liabilities	1,223,554	282,011	1,505,565	1,192,285	232,157	1,424,442
<b>Total liabilities</b>	<b>1,564,556</b>	<b>338,400</b>	<b>1,902,956</b>	<b>1,542,905</b>	<b>322,846</b>	<b>1,865,751</b>
<b>Deferred Inflows of Resources</b>	<b>113,859</b>	<b>11,152</b>	<b>125,011</b>	<b>158,153</b>	<b>24,286</b>	<b>182,439</b>
Net investment in capital assets	541,942	280,762	822,704	537,335	284,627	821,962
Restricted	37,477	2,908	40,385	40,539	258	40,797
Unrestricted (deficit)	(956,120)	(18,015)	(974,135)	(1,015,396)	(9,214)	(1,024,610)
<b>Total Net Position</b>	<b>\$ (376,701)</b>	<b>\$ 265,655</b>	<b>\$ (111,046)</b>	<b>\$ (437,522)</b>	<b>\$ 275,671</b>	<b>\$ (161,851)</b>

The amounts for 2018 in the above table have not been restated to reflect the changes that occurred resulting from the implementation of Statement No. 84, Fiduciary (see note 1P).

Restricted net position in the County's governmental activities for 2019 is \$37.5 million. This is comprised primarily of restrictions for debt service in the sum of \$17.7 million and restrictions for grants and trusts of \$13.5 million.

Unrestricted net position in the County's governmental activities shows a deficit of \$956.1 million at December 31, 2019 comprised primarily of the \$280.1 million outstanding bond liability of MTASC used to refinance the purchase of the future right, title and interest to the tobacco settlement revenues. This is compared to the December 31, 2018 balance, when unrestricted net position in the County's governmental activities had a \$1.0 billion deficit with MTASC recording a \$272.8 million bond liability. Also contributing to the unrestricted deficit is the recognition of the liability for OPEB which at December 31, 2019 was \$496.8 million, compared to \$490.7 million at December 31, 2018, an increase of \$6.1 million.

The non-current liabilities include OPEB, accrued employee compensated absences, retirement costs and debt. These non-current liabilities will be funded in future budgets as they become due.

**COUNTY OF MONROE, NEW YORK**  
**Management's Discussion and Analysis (Unaudited)**  
**Year Ended December 31, 2019**

**B. Condensed Schedule of Changes in Net Position**

In the government-wide financial statements, changes in net position provides the results of operations for both the governmental and business-type activities for the past year. The condensed schedules are summarized below (000's omitted):

	<b>Condensed Schedules of Revenues, Expenses and Changes in Net Position</b>					
	2019			2018		
	Governmental Activities	Business-type Activities	Total Primary Government	Governmental Activities	Business-type Activities	Total Primary Government
<b>Revenues</b>						
Program Revenues						
Charges for services	\$ 104,513	\$ 170,248	\$ 274,761	\$ 102,470	\$ 167,707	\$ 270,177
Operating grants and contributions	332,820	380	333,200	331,623	374	331,997
Capital grants and contributions	20,905	18,618	39,523	12,983	66,256	79,239
General Revenues						
Taxes and other tax items	942,158	-	942,158	912,818	-	912,818
Tobacco settlement	9,939	-	9,939	9,847	-	9,847
Interest earnings	4,062	1,092	5,154	2,265	913	3,178
Miscellaneous revenue	7,409	7,128	14,537	4,797	9,424	14,221
<b>Total Revenues</b>	<b>1,421,806</b>	<b>197,466</b>	<b>1,619,272</b>	<b>1,376,803</b>	<b>244,674</b>	<b>1,621,477</b>
<b>Expenses</b>						
General government	414,772	-	414,772	407,111	-	407,111
Public safety	250,820	-	250,820	246,288	-	246,288
Health and welfare	510,085	-	510,085	535,440	-	535,440
Culture, recreation, and education	103,557	-	103,557	94,038	-	94,038
Transportation	50,455	-	50,455	53,985	-	53,985
Sanitation	37	-	37	75	-	75
Economic development	3,412	-	3,412	2,377	-	2,377
Interest on bonds and notes payable	26,101	-	26,101	25,530	-	25,530
Solid Waste	-	11,396	11,396	-	13,761	13,761
Airport	-	34,772	34,772	-	30,887	30,887
Hospital	-	73,868	73,868	-	68,866	68,866
Pure Waters	-	76,355	76,355	-	76,877	76,877
Energy	-	12,867	12,867	-	15,193	15,193
<b>Total Expenses</b>	<b>1,359,239</b>	<b>209,258</b>	<b>1,568,497</b>	<b>1,364,844</b>	<b>205,584</b>	<b>1,570,428</b>
<b>Transfers</b>	<b>(1,776)</b>	<b>1,776</b>	<b>-</b>	<b>735</b>	<b>(735)</b>	<b>-</b>
<b>Changes in net position</b>	<b>60,791</b>	<b>(10,016)</b>	<b>50,775</b>	<b>12,694</b>	<b>38,355</b>	<b>51,049</b>
Net position-beginning, as restated, see note 1P	(437,492)	275,671	(161,821)	(450,216)	237,316	(212,900)
<b>Net Position-Ending</b>	<b>\$ (376,701)</b>	<b>\$ 265,655</b>	<b>\$ (111,046)</b>	<b>\$ (437,522)</b>	<b>\$ 275,671</b>	<b>\$ (161,851)</b>

In the above table, the 2018 amounts for governmental activities, specifically related to general fund, have not been restated to reflect the changes that occurred resulting from the implementation of Statement No. 84, Fiduciary activities (see note 1P).

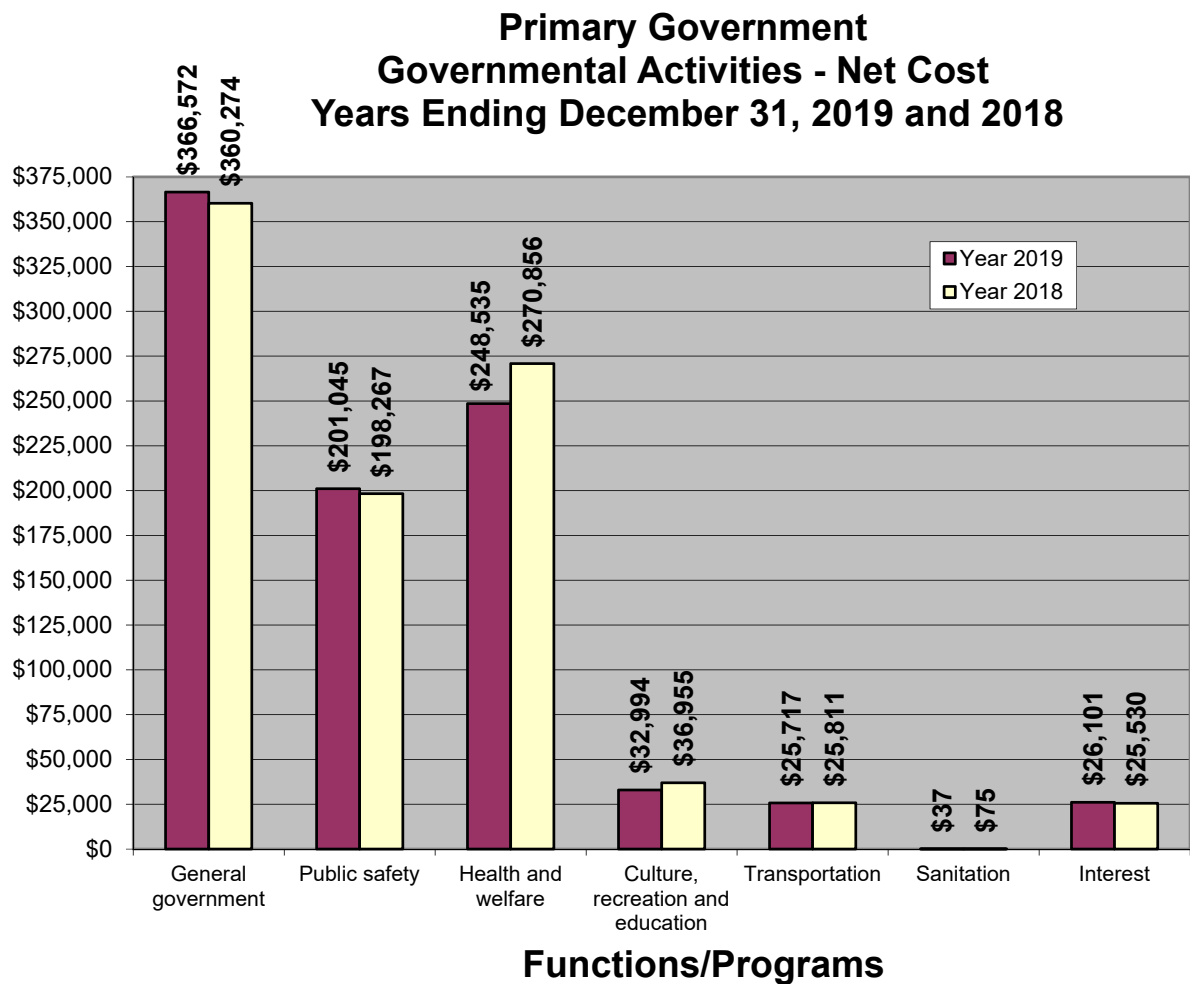
**COUNTY OF MONROE, NEW YORK**  
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For governmental activities, overall net position increased by \$60.8 million for the year ended December 31, 2019. The largest factors contributing to this increase related to reductions include the following items: salary and benefit costs of approximately \$5.6 million (net of reduced state and federal reimbursement), self-insured medical expenses continued to trend below estimates, saving an additional \$5 million, public assistance benefits were below estimates which saved approximately \$10.2 million (net of reduced state and federal reimbursement). The largest factors contributing to this increase related to additions include: sales tax revenue growth remained consistent throughout 2019, generating \$159.1 million (net of sharing) in General Fund revenue, which is \$7.1 million above budget and \$14.0 million in the capital projects fund which is primarily due to timing of capital financing.

Business-type activities decreased the County's net position by \$10.0 million for the year ended December 31, 2019. Net position decreases were reported in the Hospital and Pure Waters Fund, while the Solid Waste, Airport, and Energy Funds reported net position increases. See 5B of this MD&A for additional information.

**C. Governmental Activities Net Cost**

The following chart compares the net cost (defined as expenses less program revenues) of each County function/program within the governmental activities of the primary government (000's omitted):

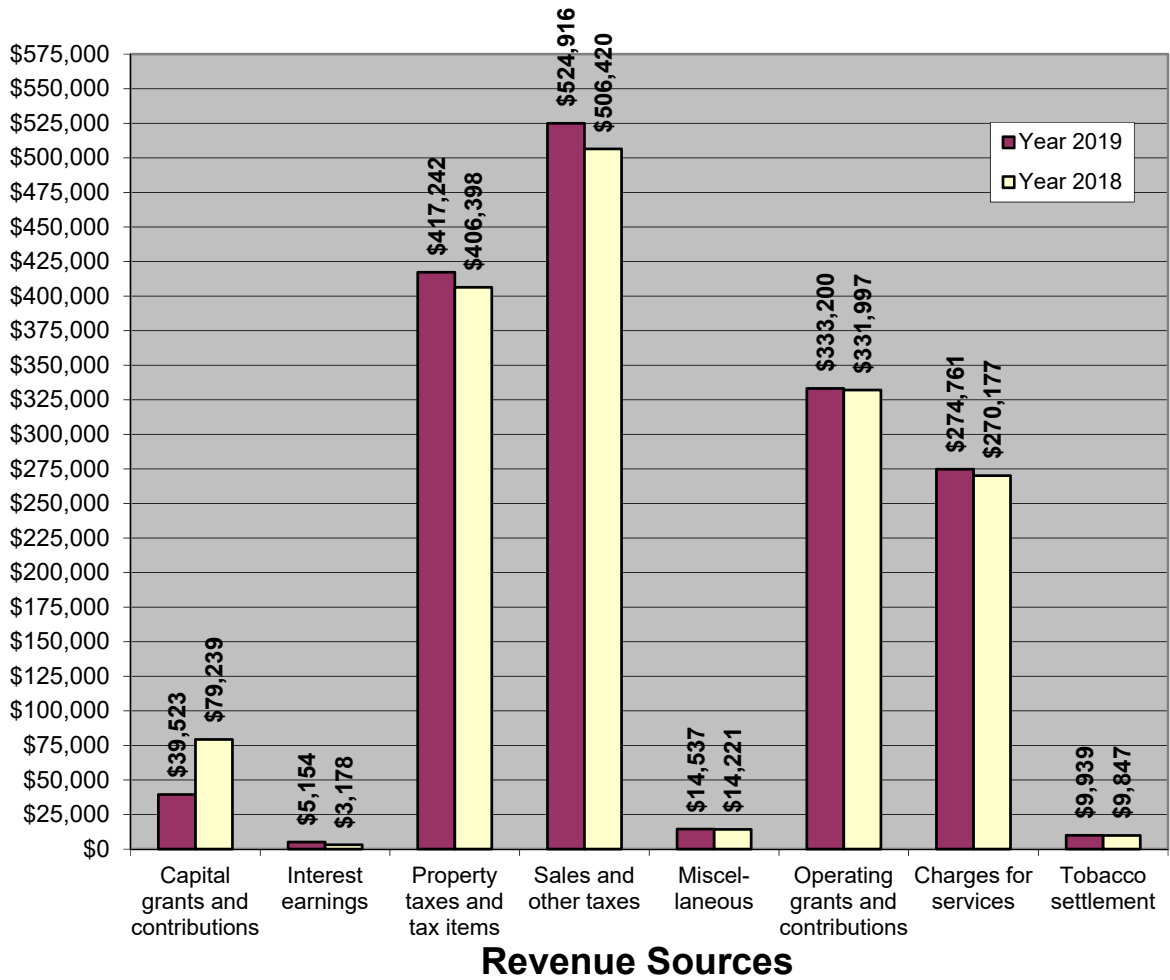


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**D. Revenues by Source**

The following chart compares the revenue sources by category of the total primary government (governmental and business-type activities, 000's omitted):

**Primary Government  
 Revenues by Source  
 Years Ending December 31, 2019 and 2018**



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**5. Financial Analysis of the County's Funds**

**A. Governmental Funds**

As of December 31, 2019, the County's governmental funds reported total governmental fund balances of \$158.3 million, compared to \$116.5 million as of December 31, 2018, an increase of \$41.8 million.

The County's general fund balance was \$96.5 million as of December 31, 2019, compared to the December 31, 2018 fund balance of \$60.9 million, an increase of \$35.6 million. The unassigned fund balance of the general fund was \$18.7 million as of December 31, 2019 compared to \$15.7 million as of December 31, 2018, an increase of \$3.0 million. Combined assigned and unassigned fund balance was \$61.5 million as of December 31, 2019, compared to \$24.6 million as of December 31, 2018, an increase of \$36.9 million.

The fund balance in the capital projects fund, classified as a major fund, was \$18.4 million as of December 31, 2019, compared to a fund balance of \$4.4 million as of December 31, 2018, an increase of \$14.0 million. The increase is primarily due to timing of capital financing.

The non-major governmental funds total fund balance was \$43.3 million as of December 31, 2019, compared to a total fund balance of \$51.2 million as of December 31, 2018, a decrease of \$7.9 million. The decrease was primarily generated in the debt service funds as a planned spend down of fund balance.

The different results of the governmental activities and governmental funds are due primarily to the basis of accounting and measurement focus of these accounting units. Items that result in differences are accounting for debt and other long term liabilities, capital assets, depreciation and inclusion of internal service funds at the governmental activities level of reporting. All of the differences are noted in detail in the reconciliations of the governmental funds balance sheet and the statement of revenues, expenditures and changes in fund balance to the statement of governmental activities.

The table below summarizes the changes in the fund balances of the County's governmental funds as follows (000's omitted):

**Condensed Schedules of Governmental Funds Changes in Fund Balances**

2019	General Fund	Capital Projects Funds	Nonmajor Funds	Total Governmental Funds
Fund balances, beginning, as restated, see note 1P	\$ 60,939	\$ 4,355	\$ 51,236	\$ 116,530
Revenues	1,331,403	19,893	42,097	1,393,393
Expenditures	(1,239,972)	(57,052)	(95,503)	(1,392,527)
Other financing sources, net	(55,853)	51,250	45,481	40,878
<b>Fund Balances, Ending</b>	<b>\$ 96,517</b>	<b>\$ 18,446</b>	<b>\$ 43,311</b>	<b>\$ 158,274</b>

**Condensed Schedules of Governmental Funds Changes in Fund Balances**

2018	General Fund	Capital Projects Funds	Nonmajor Funds	Total Governmental Funds
Fund balances, beginning	\$ 39,139	\$ 4,941	\$ 50,827	\$ 94,907
Revenues	1,299,850	12,155	41,936	1,353,941
Expenditures	(1,234,279)	(48,992)	(91,755)	(1,375,026)
Other financing sources, net	(43,801)	36,251	50,228	42,678
<b>Fund Balances, Ending</b>	<b>\$ 60,909</b>	<b>\$ 4,355</b>	<b>\$ 51,236</b>	<b>\$ 116,500</b>

The 2018 amounts for general fund in the above table have not been restated to reflect the changes that occurred resulting from the implementation of Statement No. 84, Fiduciary activities (see note 1P).

**COUNTY OF MONROE, NEW YORK**  
**Management's Discussion and Analysis (Unaudited)**  
**Year Ended December 31, 2019**

**B. Proprietary Funds**

As of December 31, 2019, the County's proprietary funds reported combined net position for the enterprise funds of \$265.7 million and a net position for the internal service funds of \$25.0 million.

The table below summarizes the changes in net position for the County's proprietary funds in 2019 and 2018 as follows (000's omitted):

	<b>Condensed Schedules of Proprietary Funds</b>						<b>Governmental</b>
	<b>Changes in Net Position 2019</b>						<b>Activities</b>
	<b>Business-type Activities- Enterprise Funds</b>						<b>Internal</b>
	<b>Solid</b>	<b>Airport</b>	<b>Hospital</b>	<b>Pure Waters</b>	<b>Energy</b>	<b>Total</b>	<b>Service Funds</b>
	<b>Waste</b>						
<b>Net Position (deficit) beginning</b>	\$ (11,575)	\$ 210,172	\$ (27,444)	\$ 104,429	\$ 89	\$ 275,671	\$ 15,665
Total operating revenues	11,756	20,433	71,132	60,528	12,881	176,730	132,807
Total operating expenses	(11,246)	(33,135)	(73,098)	(70,178)	(12,867)	(200,524)	(119,865)
Operating income (loss)	510	(12,702)	(1,966)	(9,650)	14	(23,794)	12,942
Total nonoperating revenue (expenses) net	497	18,694	(689)	(6,504)	-	11,998	(1,710)
Income (loss) before contributions and transfers	1,007	5,992	(2,655)	(16,154)	14	(11,796)	11,232
Capital contributions	-	-	-	4	-	4	-
Net transfers	-	-	1,776	-	-	1,776	(1,928)
<b>Net Position (deficit) ending</b>	<b>\$ (10,568)</b>	<b>\$ 216,164</b>	<b>\$ (28,323)</b>	<b>\$ 88,279</b>	<b>\$ 103</b>	<b>\$ 265,655</b>	<b>\$ 24,969</b>

**COUNTY OF MONROE, NEW YORK**  
Management's Discussion and Analysis (Unaudited)  
Year Ended December 31, 2019

**Condensed Schedules of Proprietary Funds  
Changes in Net Position 2018**

	Business-type Activities- Enterprise Funds					Total	Governmental
	Solid Waste	Airport	Hospital	Pure Waters	Energy		Internal Service Funds
<b>Net Position (deficit) beginning</b>	\$ (12,241)	\$ 157,120	\$ (22,748)	\$ 115,105	\$ 80	\$ 237,316	\$ 17,689
Total operating revenues	14,146	19,460	64,786	63,262	15,202	176,856	132,375
Total operating expenses	(13,558)	(29,835)	(68,227)	(70,520)	(15,193)	(197,333)	(130,863)
Operating income (loss)	588	(10,375)	(3,441)	(7,258)	9	(20,477)	1,512
Total nonoperating expenses, net	78	63,427	(520)	(3,598)	-	59,387	(2,096)
Income (loss) before contributions and transfers	666	53,052	(3,961)	(10,856)	9	38,910	(584)
Capital contributions	-	-	-	180	-	180	(11)
Net transfers	-	-	(735)	-	-	(735)	(1,429)
<b>Net Position (deficit) ending</b>	\$ (11,575)	\$ 210,172	\$ (27,444)	\$ 104,429	\$ 89	\$ 275,671	\$ 15,665

**Proprietary Funds - Changes in Net Position:**

**Solid Waste Fund:** Net position increased by \$1.0 million. Operating income for 2019 was \$510 thousand compared to \$588 thousand in 2018. Non operating revenues for 2019 was \$497 thousand compared to \$78 thousand in 2018. This increase is primarily a result of a debt reimbursement related to waste and solar expenses.

**Airport Fund:** Net position increased by \$6.0 million. The operating loss of \$12.7 million is \$2.3 million more than the 2018 operating loss of \$10.4 million and is almost entirely related to an increase in depreciation expense for 2019. This year's operating loss was offset by other nonoperating revenues (expenses) of \$18.7 million comprised primarily of federal and state aid and passenger facility charges.

**Hospital Fund:** Net position decreased by \$879 thousand. The 2019 operating loss was \$2.0 million compared to the previous year's operating loss of \$3.4 million. Compared to 2018, operating revenues increased \$6.3 million due to an increase in revenue received from patient services. Additionally operating expenses increased \$4.9 million primarily in employee benefits and contractual expenses.

**Pure Waters Fund:** Net position decreased by \$16.2 million, primarily due to a planned spend down. The 2019 operating loss of \$9.7 million is \$2.4 million more than the 2018 operating loss of \$7.3 million. Compared to 2018, operating revenues and expenditures decreased slightly for 2019. This planned spend down of net position continues to allow the Pure Waters rates to remain stable.

**Energy Fund:** Net position increased by \$14 thousand. The Energy fund records activities (transactions) relative to the County's involvement in the energy aggregation group. As part of the program, the County offers energy to other municipalities at competitive rates.



**COUNTY OF MONROE, NEW YORK**  
**Management's Discussion and Analysis (Unaudited)**  
**Year Ended December 31, 2019**

**Internal Service Funds:** Net position increased by \$9.3 million. The 2019 operating income of \$12.9 million is \$11.4 million more than the 2018 operating income of \$1.5 million. The largest internal services fund, risk management, had its net position increased by \$9.9 million, primarily as a result of recognizing a reduced level of liability for unsettled legal claims, which were still in litigation as of December 31, 2019, and recognizing a reduced level of liability for workers' compensation claims, per an actuarial analysis.

**C. General Fund Budgetary Highlights**

There are two primary components of the increase between the adopted budget and the modified budget. Those two components are: (1) newly awarded state and federal funded programs and grants; and (2) grant re-appropriations representing authorized grants from the prior year that will be expended in later years of multi-year funded federal and state grants. Additional details are provided in the notes to the Required Supplementary Information on the Budget Schedule. The table below summarizes and compares actual general fund revenue on a budgetary basis by category to the adopted and modified budgets (excluding interfund transfers), as follows (000's omitted):

	2019			2018		
	Adopted Budget	Modified Budget	Budget Basis Actual	Adopted Budget	Modified Budget	Budget Basis Actual
Real property tax	\$ 394,424	\$ 394,424	\$ 393,920	\$ 382,826	\$ 382,826	\$ 381,881
Sales and other taxes	154,405	154,405	162,398	149,555	150,255	159,024
Federal aid	117,965	134,918	117,557	115,737	133,404	117,932
State aid	194,311	216,548	178,220	195,845	216,527	173,720
Other revenues	116,360	116,689	116,790	115,091	116,185	119,897
<b>Total Revenue- Budgetary Basis</b>	<b>\$ 977,465</b>	<b>\$ 1,016,984</b>	<b>\$ 968,885</b>	<b>\$ 959,054</b>	<b>\$ 999,197</b>	<b>\$ 952,454</b>

On a budget basis, sales tax revenue amounts reflect only the County share of the sales tax distribution.

The table below summarizes and compares actual general fund expenditures on a budgetary basis by function to the adopted and modified budgets as follows (000's omitted):

	2019			2018		
	Adopted Budget	Modified Budget	Budget Basis Actual	Adopted Budget	Modified Budget	Budget Basis Actual
Health and welfare	\$ 560,250	\$ 578,401	\$ 514,395	\$ 554,706	\$ 576,024	\$ 531,972
Public safety	246,151	267,740	242,026	238,539	256,919	242,642
Culture, recreation, and education	83,365	87,340	83,354	81,974	84,408	74,927
General government	37,565	37,935	34,155	38,014	39,897	33,818
Transportation	3,524	3,524	3,524	3,524	3,524	3,524
<b>Total Expenditures- Budgetary Basis</b>	<b>\$ 930,855</b>	<b>\$ 974,940</b>	<b>\$ 877,454</b>	<b>\$ 916,757</b>	<b>\$ 960,772</b>	<b>\$ 886,883</b>

On a budget basis, general government expenditure amounts do not reflect sales tax distribution to sharing partners.

**COUNTY OF MONROE, NEW YORK**  
**Management's Discussion and Analysis (Unaudited)**  
**Year Ended December 31, 2019**

**6. Capital Assets and Debt Administration**

**A. Capital Assets**

At the end of 2019, the County had invested \$1.2 billion in a broad range of capital assets, including \$491 million in infrastructure, net of depreciation, which includes bridges, culverts and sewers. This compares to having invested \$1.2 billion at the end of 2018 which included \$478 million in infrastructure, net of depreciation. The table below summarizes capital assets by classification as follows (000's omitted):

<b>Condensed Schedules of Capital Assets</b>				
2019				
	Governmental Activities	Business-type Activities	Total Primary Government	Percent of Total
Land	\$ 29,230	\$ 27,914	\$ 57,144	1.6%
Assets under construction	73,024	48,858	121,882	3.5%
Buildings	207,907	229,850	437,757	12.5%
Infrastructure	1,030,986	686,553	1,717,539	48.9%
Improvements other than buildings	283,085	572,575	855,660	24.4%
Machinery and equipment	181,649	140,740	322,389	9.2%
<b>Total capital assets</b>	<b>1,805,881</b>	<b>1,706,490</b>	<b>3,512,371</b>	<b>100.0%</b>
Accumulated depreciation	(1,063,095)	(1,221,628)	(2,284,723)	
<b>Total Net Capital Assets</b>	<b>\$ 742,786</b>	<b>\$ 484,862</b>	<b>\$ 1,227,648</b>	
2018				
	Governmental Activities	Business-type Activities	Total Primary Government	Percent of Total
Land	\$ 28,562	\$ 27,914	\$ 56,476	1.7%
Assets under construction	54,745	44,509	99,254	2.9%
Buildings	206,875	226,947	433,822	12.7%
Infrastructure	1,011,799	686,553	1,698,352	49.6%
Improvements other than buildings	271,868	552,195	824,063	24.1%
Machinery and equipment	175,943	134,516	310,459	9.1%
<b>Total capital assets</b>	<b>1,749,792</b>	<b>1,672,634</b>	<b>3,422,426</b>	<b>100.0%</b>
Accumulated depreciation	(1,017,752)	(1,173,340)	(2,191,092)	
<b>Total Net Capital Assets</b>	<b>\$ 732,040</b>	<b>\$ 499,294</b>	<b>\$ 1,231,334</b>	

The 2019 increase in governmental activities capital assets is primarily related to the public safety radio communications project, while the decrease in business-type activities is primarily related to Pure Waters assets.

On July 9, 2019, the County Legislature adopted the 2020 - 2025 Capital Improvement Program (CIP).

More detailed information about the County's capital assets are presented in Note 9 to the financial statements.

**COUNTY OF MONROE, NEW YORK**  
**Management's Discussion and Analysis (Unaudited)**  
**Year Ended December 31, 2019**

**B. Debt Administration**

At year-end, total debt payable for the primary government was \$923.1 million. General obligation debt totaled \$643.1 million. The amount of outstanding general obligation debt excludes the debt of MTASC.

The table below summarizes the County's outstanding debt for the primary government, as reported in the statement of net position as follows (000's omitted):

<b>Condensed Schedules of Outstanding Debt</b>				
2019				
	Governmental Activities	Business-type Activities	Total Primary Government	Percent of Total
<b>General Obligation Debt</b>				
Total revenue anticipation notes payable	\$ 42,500	\$ 12,500	\$ 55,000	6.0%
Total bond anticipation notes payable	6,000	-	6,000	0.6%
Total bonds payable	382,511	199,578	582,089	63.1%
Total general obligation debt	431,011	212,078	643,089	69.7%
<b>Non General Obligation debt</b>	280,055	-	280,055	30.3%
<b>Total Debt Payable</b>	<b>\$ 711,066</b>	<b>\$ 212,078</b>	<b>\$ 923,144</b>	<b>100.0%</b>
Total current debt payable	\$ 89,151	\$ 29,500	\$ 118,651	12.9%
Total long-term debt payable	621,915	182,578	804,493	87.1%
<b>Total Debt Payable</b>	<b>\$ 711,066</b>	<b>\$ 212,078</b>	<b>\$ 923,144</b>	<b>100.0%</b>
2018				
	Governmental Activities	Business-type Activities	Total Primary Government	Percent of Total
<b>General Obligation Debt</b>				
Total revenue anticipation notes payable	\$ 45,000	\$ 15,000	\$ 60,000	6.6%
Total bond anticipation notes payable	6,925	28,385	35,310	3.8%
Total bonds payable	382,651	178,599	561,250	60.3%
Total general obligation debt	434,576	221,984	656,560	70.6%
<b>Non General Obligation Debt</b>	272,778	-	272,778	29.4%
<b>Total Debt Payable</b>	<b>\$ 707,354</b>	<b>\$ 221,984</b>	<b>\$ 929,338</b>	<b>100.0%</b>
Total current debt payable	\$ 91,587	\$ 61,029	\$ 152,616	16.4%
Total long-term debt payable	615,767	160,955	776,722	83.6%
<b>Total Debt Payable</b>	<b>\$ 707,354</b>	<b>\$ 221,984</b>	<b>\$ 929,338</b>	<b>100.0%</b>

# COUNTY OF MONROE, NEW YORK

## Management's Discussion and Analysis (Unaudited)

### Year Ended December 31, 2019

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The County issued a total of \$163.7 million of debt obligations in 2019. In April 2019, the County issued \$29.1 million of Refunding Bonds. In June 2019, the County issued \$77.6 million of General Obligation Public Improvement Bonds and a \$6.0 million bond anticipation note for various County projects. In November 2019, \$55.0 million in revenue anticipation notes were issued providing \$42.5 million in working capital for the general fund and \$12.5 million for the Monroe Community Hospital enterprise fund. The issuance of revenue anticipation notes was necessary due to the delay in receiving various state and federal aid. At December 31, 2019, \$281 million of debt remained authorized and unissued for various capital projects.

The three major nationally-recognized credit rating agencies continue to monitor the County's economic and financial conditions. During 2019, S&P upgraded the County's rating to 'A+' from 'A' (June), Moody's upgraded the County's rating to 'A2' from 'A3' (June), and Fitch affirmed the County's rating of 'A' (March).

More detailed information about the County's debt obligations is presented in Note 10 to the financial statements.

#### 7. **Known Future Events**

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease (COVID-19) as a pandemic, which continues to spread throughout the United States. As a result, New York State has imposed numerous social restrictions; including wide spread business closures, which will directly affect the finances of the County. More information about this is presented in Note 19 to the financial statements.

#### 8. **Contacting the County's Financial Management**

These financial statements are designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report, please contact the County of Monroe Department of Finance, 39 West Main St. Room 402, Rochester, New York 14614 or visit the website at <https://www.monroecounty.gov/finance-index.php>.

# **BASIC FINANCIAL STATEMENTS**

**COUNTY OF MONROE, NEW YORK**  
**STATEMENT OF NET POSITION**  
**AS OF DECEMBER 31, 2019**  
**(000's Omitted)**

	Primary Government		Total	Component Units
	Governmental Activities	Business-type Activities		
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 124,323	\$ 55,044	\$ 179,367	\$ 137,945
Custodial accounts	-	758	758	-
Accounts receivable, net	59,323	14,265	73,588	26,484
Internal balances	21,650	(21,650)	-	-
Due from other governments	184,977	31,798	216,775	-
Inventories	3,148	2,725	5,873	1,563
Other	11,556	1,779	13,335	3,050
Total current assets	<u>404,977</u>	<u>84,719</u>	<u>489,696</u>	<u>169,042</u>
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	72,813	13,509	86,322	61,554
Funds held by trustee	-	-	-	14,362
Securities in lieu of retained percentages	242	-	242	-
Capital assets, net of accumulated depreciation	742,786	484,862	1,227,648	633,058
Net pension asset	-	-	-	1,631
Other	-	348	348	8,486
Total noncurrent assets	<u>815,841</u>	<u>498,719</u>	<u>1,314,560</u>	<u>719,091</u>
Total assets	<u>1,220,818</u>	<u>583,438</u>	<u>1,804,256</u>	<u>888,133</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred loss on refunding	411	2	413	450
Pension	47,405	12,566	59,971	25,336
Other postemployment benefits	33,080	19,201	52,281	13,608
Total deferred outflows of resources	<u>80,896</u>	<u>31,769</u>	<u>112,665</u>	<u>39,394</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued liabilities	127,407	23,743	151,150	21,884
Accrued interest payable	2,985	1,421	4,406	2,720
Due to other governments	114,891	155	115,046	-
Patient funds held in trust	-	758	758	-
Unearned revenue	6,187	31	6,218	8,355
Notes payable	48,500	12,500	61,000	-
Current portion of:				
Capital leases payable	381	781	1,162	51
Bonds payable	40,651	17,000	57,651	5,305
Total current liabilities	<u>341,002</u>	<u>56,389</u>	<u>397,391</u>	<u>38,315</u>
Noncurrent liabilities:				
Capital leases payable	941	2,588	3,529	217
Bonds payable	621,915	182,578	804,493	154,012
Net pension liability	58,387	13,617	72,004	10,960
Total other postemployment benefits	496,824	81,476	578,300	266,704
Other long-term liabilities	45,487	1,752	47,239	5,579
Total noncurrent liabilities	<u>1,223,554</u>	<u>282,011</u>	<u>1,505,565</u>	<u>437,472</u>
Total liabilities	<u>1,564,556</u>	<u>338,400</u>	<u>1,902,956</u>	<u>475,787</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred gain on refunding	39	66	105	-
Pension	30,698	7,535	38,233	7,348
Other postemployment benefits	72,177	3,551	75,728	24,398
Deferred revenue	-	-	-	2,390
Community Development loan repayments	10,945	-	10,945	-
Total deferred inflows of resources	<u>113,859</u>	<u>11,152</u>	<u>125,011</u>	<u>34,136</u>
<b>NET POSITION</b>				
Net investment in capital assets	541,942	280,762	822,704	434,237
Restricted for:				
Debt service	17,704	198	17,902	5,550
Capital projects	6,313	2,710	9,023	-
Nonexpendable	-	-	-	6,571
Expendable	-	-	-	26,006
Grants and Other Purposes	13,460	-	13,460	-
Passenger facility charges	-	-	-	109
Unrestricted (deficit)	<u>(956,120)</u>	<u>(18,015)</u>	<u>(974,135)</u>	<u>(54,869)</u>
Total net position	<u>\$ (376,701)</u>	<u>\$ 265,655</u>	<u>\$ (111,046)</u>	<u>\$ 417,604</u>

The notes to the basic financial statements are an integral part of this statement.

**COUNTY OF MONROE, NEW YORK**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
(000's Omitted)

Function/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating	Capital	Primary Government			
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities	Total	
<b>Primary government:</b>								
Governmental activities:								
General government	\$ 414,772	\$ 42,914	\$ 4,501	\$ 785	\$ (366,572)	\$ -	\$ (366,572)	
Public safety	250,820	14,478	32,062	3,235	(201,045)	-	(201,045)	
Health and welfare	510,085	3,708	257,842	-	(248,535)	-	(248,535)	
Culture, recreation and education	103,557	32,605	26,745	11,213	(32,994)	-	(32,994)	
Transportation	50,455	10,808	8,258	5,672	(25,717)	-	(25,717)	
Sanitation	37	-	-	-	(37)	-	(37)	
Economic development	3,412	-	3,412	-	-	-	-	
Interest on bonds and notes payable	26,101	-	-	-	(26,101)	-	(26,101)	
Total governmental activities	<u>1,359,239</u>	<u>104,513</u>	<u>332,820</u>	<u>20,905</u>	<u>(901,001)</u>	<u>-</u>	<u>(901,001)</u>	
Business-type activities:								
Solid Waste	11,396	7,395	1	-	-	(4,000)	(4,000)	
Airport	34,772	20,433	128	20,193	-	5,982	5,982	
Hospital	73,868	69,022	51	-	-	(4,795)	(4,795)	
Pure Waters	76,355	60,517	200	(1,575)	-	(17,213)	(17,213)	
Energy	12,867	12,881	-	-	-	14	14	
Total business-type activities	<u>209,258</u>	<u>170,248</u>	<u>380</u>	<u>18,618</u>	<u>-</u>	<u>(20,012)</u>	<u>(20,012)</u>	
Total primary government	<u>\$ 1,568,497</u>	<u>\$ 274,761</u>	<u>\$ 333,200</u>	<u>\$ 39,523</u>	<u>(901,001)</u>	<u>(20,012)</u>	<u>(921,013)</u>	
<b>Component units:</b>								
Major Component Units:								
Community College	\$ 130,293	\$ 38,558	\$ 127,140	\$ 5,681				\$ 41,086
Airport Authority	30,502	28,410	-	(235)				(2,327)
Water Authority	67,157	71,155	-	3,659				7,657
Non-Major Component Units	2,041	2,646	150	-				755
Total component units	<u>\$ 229,993</u>	<u>\$ 140,769</u>	<u>\$ 127,290</u>	<u>\$ 9,105</u>				<u>47,171</u>
General revenues:								
Taxes:								
Property tax and tax items					417,242	-	417,242	-
Sales and other taxes					524,916	-	524,916	-
Tobacco settlement revenues					9,939	-	9,939	-
Interest earnings					4,062	1,092	5,154	5,361
Miscellaneous revenue					7,409	7,128	14,537	40
Transfers					(1,776)	1,776	-	-
Total general revenues					<u>961,792</u>	<u>9,996</u>	<u>971,788</u>	<u>5,401</u>
Change in net position					60,791	(10,016)	50,775	52,572
Net position-beginning, as restated, see note 1P					<u>(437,492)</u>	<u>275,671</u>	<u>(161,821)</u>	<u>365,032</u>
Net position-ending					<u>\$ (376,701)</u>	<u>\$ 265,655</u>	<u>\$ (111,046)</u>	<u>\$ 417,604</u>

The notes to the basic financial statements are an integral part of this statement.

**COUNTY OF MONROE, NEW YORK  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
AS OF DECEMBER 31, 2019  
(000's Omitted)**

	Major Governmental Funds		Nonmajor Governmental Funds	Total Governmental Funds
	General	Capital Projects		
<b>ASSETS</b>				
Cash and cash equivalents	\$ 66,624	\$ -	\$ 27,354	\$ 93,978
Accounts receivables, net:				
Taxes and assessments	13,038	-	-	13,038
Returned school taxes	22,933	-	-	22,933
Other receivables	2,802	-	20,532	23,334
Due from other funds	41,835	-	5,074	46,909
Due from other governments:				
State and Federal - social services	91,036	-	-	91,036
State and Federal - other	60,923	3,547	1,733	66,203
Local governments	20,972	359	5,209	26,540
Inventories	1,694	-	786	2,480
Restricted assets:				
Cash and cash equivalents	-	41,938	17,704	59,642
Securities in lieu of retained percentages	-	242	-	242
Other assets	10,166	-	126	10,292
<b>Total assets</b>	<b>\$ 332,023</b>	<b>\$ 46,086</b>	<b>\$ 78,518</b>	<b>\$ 456,627</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 61,892	\$ 7,381	\$ 2,278	\$ 71,551
Due to other funds	-	14,259	11,000	25,259
Due to other governments	112,111	-	1,744	113,855
Unearned revenue	6,187	-	-	6,187
Notes payable	42,500	6,000	-	48,500
<b>Total liabilities</b>	<b>222,690</b>	<b>27,640</b>	<b>15,022</b>	<b>265,352</b>
Deferred inflows of resources:				
Community Development loan repayments	-	-	10,945	10,945
Deferred property tax revenue	12,816	-	-	12,816
Tobacco settlement revenue	-	-	9,240	9,240
<b>Total deferred inflows of resources</b>	<b>12,816</b>	<b>-</b>	<b>20,185</b>	<b>33,001</b>
Fund balances:				
Nonspendable	30,447	-	912	31,359
Restricted	1,999	28,828	29,165	59,992
Committed	2,508	-	2,980	5,488
Assigned	42,838	-	10,254	53,092
Unassigned	18,725	(10,382)	-	8,343
<b>Total fund balances</b>	<b>96,517</b>	<b>18,446</b>	<b>43,311</b>	<b>158,274</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 332,023</b>	<b>\$ 46,086</b>	<b>\$ 78,518</b>	<b>\$ 456,627</b>

The notes to the basic financial statements are an integral part of this statement.



**COUNTY OF MONROE, NEW YORK**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**AS OF DECEMBER 31, 2019**  
**(000's Omitted)**

**Total fund balances - governmental funds** \$ 158,274

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Nondepreciable assets:			
Land	28,600		
Assets under construction	61,112		
	89,712		
Depreciable assets:			
Buildings	132,196		
Infrastructure	1,030,986		
Improvements other than buildings	167,763		
Machinery and equipment	138,318		
Accumulated depreciation	(924,481)		
	544,782		
Total capital assets			634,494

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets, deferred outflows, liabilities and deferred inflows of the internal service funds are included in governmental activities in the statement of net position. 24,969

Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds. 22,056

Deferred inflows and outflows of resources amortized over multiple years are not reported in the funds. Those items included in the governmental activities in the statement of net position consist of:

Deferred gain on refunding	(39)		
Deferred loss on refunding	411		
Total deferred inflows/outflows of resources			372

Some liabilities and deferred inflows and outflows of resources are not due and payable or available in the current period and therefore are not reported in the funds. Those included in the governmental activities in the statement of net position consist of:

Compensated absences	(27,026)		
Bonds payable	(595,090)		
Capital leases payable	(1,322)		
Accrued interest on bonds	(2,692)		
Long-term retirement costs	(53,129)		
Postemployment benefits other than pensions	(527,035)		
Federal, State and other liabilities	(10,572)		
Total liabilities and deferred inflows and outflows of resources			(1,216,866)

**Net position of governmental activities** \$ (376,701)

The notes to the basic financial statements are an integral part of this statement.

**COUNTY OF MONROE, NEW YORK**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
(000's Omitted)

	Major Governmental Funds		Nonmajor Governmental Funds	Total Governmental Funds
	General	Capital Projects		
<b>REVENUES:</b>				
Real property tax	\$ 393,920	\$ -	\$ -	\$ 393,920
Sales and other taxes	524,916	-	-	524,916
Federal aid	117,557	5,567	3,903	127,027
State aid	178,220	6,111	9,534	193,865
Charges for services	27,757	-	6,720	34,477
Intergovernmental	40,824	-	8,904	49,728
Interdepartmental	2,263	-	27	2,290
Use of money and property	9,622	-	412	10,034
Repayments and refunds	13,615	-	59	13,674
Payments in lieu of taxes	8,196	-	-	8,196
Tobacco settlement	-	-	9,825	9,825
Miscellaneous	14,513	8,215	2,713	25,441
<b>Total revenues</b>	<b>1,331,403</b>	<b>19,893</b>	<b>42,097</b>	<b>1,393,393</b>
<b>EXPENDITURES:</b>				
Current:				
Health and welfare	514,395	-	-	514,395
Public safety	242,026	-	4,119	246,145
Culture, recreation and education	83,354	-	11,074	94,428
General government	396,673	-	210	396,883
Transportation	3,524	-	20,450	23,974
Economic development	-	-	3,412	3,412
Debt service:				
Principal retirement	-	-	33,372	33,372
Bond issuance costs	-	-	471	471
Interest and fiscal charges	-	-	22,395	22,395
Capital outlays	-	57,052	-	57,052
<b>Total expenditures</b>	<b>1,239,972</b>	<b>57,052</b>	<b>95,503</b>	<b>1,392,527</b>
Excess (deficiency) of revenues over (under) expenditures	91,431	(37,159)	(53,406)	866
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	9,529	9,529
Bonds issued	-	35,713	-	35,713
Loss on refunding issue	-	-	(4)	(4)
Premium on bonds issued	-	4,290	1,625	5,915
Payments to escrow agent	-	-	(10,427)	(10,427)
Transfers in	-	11,809	65,827	77,636
Transfers out	(55,853)	(562)	(21,069)	(77,484)
<b>Total other financing sources (uses)</b>	<b>(55,853)</b>	<b>51,250</b>	<b>45,481</b>	<b>40,878</b>
Changes in fund balances	35,578	14,091	(7,925)	41,744
Fund balances at beginning of year, as restated, see note 1P	60,939	4,355	51,236	116,530
Fund balances at end of year	<u>\$ 96,517</u>	<u>\$ 18,446</u>	<u>\$ 43,311</u>	<u>\$ 158,274</u>

The notes to the basic financial statements are an integral part of this statement.

**COUNTY OF MONROE, NEW YORK**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(000's Omitted)**

**Net change in fund balances - total governmental funds** \$ 41,744

Amounts reported for governmental activities in the statement of activities are different because:

The issuance of debt provides current financial resources to governmental funds. Also, governmental funds report the effect of refunding gain/loss, accreted interest and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Proceeds of bonds	(45,241)	
Deferred refunding gain/loss, net	(9)	
Interest accreted on capital appreciation debt, net	(7,524)	
Total proceeds/additions		(52,774)

Repayment of bond principal and related activity is reported as an expenditure and an other financing use in governmental funds and, thus, has the effect of reducing fund balance because current financial resources have been used. The principal payments reduce the liabilities in the statement of net position and do not result in an expense in the statement of activities. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Principal retirement	43,799	
Premium/Discount on bond issuance	(2,994)	
Total repayments/deductions		40,805

Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is reported in governmental activities.

9,304

Some revenues will not be collected for several months after the County's fiscal year end. They are not considered "available" revenues and are reported as deferred inflows of resources in the governmental funds. Deferred inflows of resources increased by this amount this year.

2,847

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives.

Capital outlays	49,617	
Capital grants and contributions	252	
Loss on retirement of capital assets	(707)	
Depreciation expense	(38,310)	
Excess(deficiency) of capital outlays over depreciation expense		10,852

Certain expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Change in accrued interest	148	
Change in capital leases payable	(630)	
Change in compensated absences	(438)	
Change in long-term retirement costs	8,114	
Change in postemployment benefits other than pensions	595	
Change in Federal, State and other liabilities	224	
Total additional expenditures		8,013

**Change in net position of governmental activities** \$ 60,791

The notes to the basic financial statements are an integral part of this statement.

**COUNTY OF MONROE, NEW YORK  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
AS OF DECEMBER 31, 2019  
(000's Omitted)**

	<b>Business-type Activities - Enterprise Funds</b>						<b>Governmental Activities - Internal Service Funds</b>
	<b>Solid Waste</b>	<b>Airport</b>	<b>Hospital</b>	<b>Pure Waters</b>	<b>Energy</b>	<b>Total</b>	
<b>ASSETS</b>							
Current assets:							
Cash and cash equivalents	\$ 117	\$ 41	\$ 13,144	\$ 41,643	\$ 99	\$ 55,044	\$ 30,345
Custodial accounts	-	-	758	-	-	758	-
Accounts receivables, net	1,643	488	11,235	899	-	14,265	18
Due from other governments:							
State and Federal - other	-	2,598	-	232	-	2,830	412
Local governments	1,967	25,157	-	9	1,835	28,968	786
Inventories	-	-	433	2,282	10	2,725	668
Other assets	7	215	774	331	452	1,779	1,264
Total current assets	<u>3,734</u>	<u>28,499</u>	<u>26,344</u>	<u>45,396</u>	<u>2,396</u>	<u>106,369</u>	<u>33,493</u>
Noncurrent assets:							
Estimated third party settlements	-	-	348	-	-	348	-
Restricted assets:							
Cash and cash equivalents	26	3,255	2,745	7,483	-	13,509	13,171
Capital assets, net of accumulated depreciation	10,890	235,110	20,296	218,566	-	484,862	108,292
Total noncurrent assets	<u>10,916</u>	<u>238,365</u>	<u>23,389</u>	<u>226,049</u>	<u>-</u>	<u>498,719</u>	<u>121,463</u>
Total assets	<u>14,650</u>	<u>266,864</u>	<u>49,733</u>	<u>271,445</u>	<u>2,396</u>	<u>605,088</u>	<u>154,956</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred loss on refunding	-	-	-	2	-	2	-
Pension	16	1,609	7,573	3,368	-	12,566	1,296
Other postemployment benefits	47	3,435	11,083	4,636	-	19,201	9,316
Total deferred outflows of resources	<u>\$ 63</u>	<u>\$ 5,044</u>	<u>\$ 18,656</u>	<u>\$ 8,006</u>	<u>\$ -</u>	<u>\$ 31,769</u>	<u>\$ 10,612</u>

(continued)

**COUNTY OF MONROE, NEW YORK**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**AS OF DECEMBER 31, 2019**  
(000's Omitted)

	<b>Business-type Activities - Enterprise Funds</b>						<b>Governmental Activities - Internal Service Funds</b>
	<b>Solid Waste</b>	<b>Airport</b>	<b>Hospital</b>	<b>Pure Waters</b>	<b>Energy</b>	<b>Total</b>	
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable and accrued liabilities	\$ 1,484	\$ 3,332	\$ 11,474	\$ 6,160	\$ 1,293	\$ 23,743	\$ 39,981
Accrued interest payable	11	622	197	591	-	1,421	293
Due to other funds	-	350	-	-	1,000	1,350	-
Due to other governments	-	-	3	152	-	155	953
Patient funds held in trust	-	-	758	-	-	758	-
Unearned revenue	-	-	-	31	-	31	-
Notes payable	-	-	12,500	-	-	12,500	-
Current portion of:							
Capital leases payable	-	-	781	-	-	781	-
Bonds payable	738	3,210	1,892	11,160	-	17,000	7,125
Total current liabilities	<u>2,233</u>	<u>7,514</u>	<u>27,605</u>	<u>18,094</u>	<u>2,293</u>	<u>57,739</u>	<u>48,352</u>
Noncurrent liabilities:							
Due to other funds	20,300	-	-	-	-	20,300	-
Capital leases payable	-	-	2,588	-	-	2,588	-
Bonds payable	2,283	31,686	13,339	135,270	-	182,578	60,351
Net pension liability	16	1,582	9,049	2,970	-	13,617	1,587
Total other postemployment benefits	406	13,530	38,568	28,972	-	81,476	17,890
Other long-term liabilities	13	143	108	1,488	-	1,752	11,270
Total noncurrent liabilities	<u>23,018</u>	<u>46,941</u>	<u>63,652</u>	<u>168,700</u>	<u>-</u>	<u>302,311</u>	<u>91,098</u>
Total liabilities	<u>25,251</u>	<u>54,455</u>	<u>91,257</u>	<u>186,794</u>	<u>2,293</u>	<u>360,050</u>	<u>139,450</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred gain on refunding	-	7	-	59	-	66	-
Pension	3	681	4,226	2,625	-	7,535	837
Other postemployment benefits	27	601	1,229	1,694	-	3,551	312
Total deferred inflows of resources	<u>30</u>	<u>1,289</u>	<u>5,455</u>	<u>4,378</u>	<u>-</u>	<u>11,152</u>	<u>1,149</u>
<b>NET POSITION</b>							
Net investment in capital assets	7,890	198,159	3,673	71,040	-	280,762	30,099
Restricted for:							
Debt service	-	-	-	198	-	198	-
Capital projects	-	-	-	2,710	-	2,710	6,313
Unrestricted (deficit)	<u>(18,458)</u>	<u>18,005</u>	<u>(31,996)</u>	<u>14,331</u>	<u>103</u>	<u>(18,015)</u>	<u>(11,443)</u>
Total net position (deficit)	<u>\$ (10,568)</u>	<u>\$ 216,164</u>	<u>\$ (28,323)</u>	<u>\$ 88,279</u>	<u>\$ 103</u>	<u>\$ 265,655</u>	<u>\$ 24,969</u>

The notes to the basic financial statements are an integral part of this statement.

**COUNTY OF MONROE, NEW YORK**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(000's Omitted)**

	<b>Business-type Activities - Enterprise Funds</b>						<b>Governmental Activities- Internal Service Funds</b>
	<b>Solid Waste</b>	<b>Airport</b>	<b>Hospital</b>	<b>Pure Waters</b>	<b>Energy</b>	<b>Total</b>	
<b>Operating revenues:</b>							
Charges for services	\$ 7,395	\$ 20,366	\$ 68,180	\$ 60,431	\$ 12,881	\$ 169,253	\$ 9,044
Interdepartmental	-	-	-	-	-	-	123,656
Repayments and refunds	-	67	842	86	-	995	8
Miscellaneous	4,361	-	2,110	11	-	6,482	99
<b>Total operating revenues</b>	<b>11,756</b>	<b>20,433</b>	<b>71,132</b>	<b>60,528</b>	<b>12,881</b>	<b>176,730</b>	<b>132,807</b>
<b>Operating expenses:</b>							
Personnel services	240	5,681	28,444	10,294	-	44,659	5,350
Employee benefits	102	3,406	13,540	5,960	-	23,008	4,011
Contractual	10,131	3,543	16,669	14,872	12,867	58,082	87,162
Depreciation and amortization	621	14,633	2,434	29,857	-	47,545	8,887
Other	152	5,872	12,011	9,195	-	27,230	14,455
Total operating expenses	11,246	33,135	73,098	70,178	12,867	200,524	119,865
Operating income (loss)	510	(12,702)	(1,966)	(9,650)	14	(23,794)	12,942
<b>Nonoperating revenues (expenses):</b>							
Federal aid	1	128	51	15	-	195	71
State aid	-	-	-	185	-	185	658
Use of money and property	-	10	30	1,052	-	1,092	139
Interest and fiscal charges	(150)	(1,353)	(686)	(5,739)	-	(7,928)	(2,871)
Gain (loss) on disposal of capital assets	-	(86)	-	-	-	(86)	51
Other income (expense)	646	(198)	(84)	(438)	-	(74)	(48)
Capital projects							
Federal aid	-	5,907	-	-	-	5,907	-
State aid	-	2,588	-	(1,590)	-	998	91
Local share and passenger facility charges	-	11,698	-	-	-	11,698	-
Local governments	-	-	-	11	-	11	199
Total nonoperating revenues (expenses)	497	18,694	(689)	(6,504)	-	11,998	(1,710)
Income (loss) before contributions and transfers	1,007	5,992	(2,655)	(16,154)	14	(11,796)	11,232
<b>Contributions and transfers:</b>							
Capital contributions	-	-	-	4	-	4	-
Transfers in	-	-	2,500	-	-	2,500	891
Transfers out	-	-	(724)	-	-	(724)	(2,819)
Total contributions and transfers	-	-	1,776	4	-	1,780	(1,928)
Change in net position (deficit)	1,007	5,992	(879)	(16,150)	14	(10,016)	9,304
Net position (deficit)-beginning of year	(11,575)	210,172	(27,444)	104,429	89	275,671	15,665
Total net position (deficit) at end of year	<u>\$ (10,568)</u>	<u>\$ 216,164</u>	<u>\$ (28,323)</u>	<u>\$ 88,279</u>	<u>\$ 103</u>	<u>\$ 265,655</u>	<u>\$ 24,969</u>

The notes to the basic financial statements are an integral part of this statement.

**COUNTY OF MONROE, NEW YORK**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(000's Omitted)**

	<b>Business-type Activities - Enterprise Funds</b>						<b>Governmental Activities- Internal Service Funds</b>
	<b>Solid Waste</b>	<b>Airport</b>	<b>Hospital</b>	<b>Pure Waters</b>	<b>Energy</b>	<b>Total</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Cash received from providing services	\$ 9,284	\$ 20,425	\$ 68,976	\$ 61,239	\$ 13,240	\$ 173,164	\$ 9,179
Cash received from other funds for services	-	-	-	-	-	-	123,654
Payments to or on behalf of employees	(342)	(8,419)	(39,550)	(15,546)	-	(63,857)	(12,243)
Payments to suppliers	(11,166)	(8,328)	(14,151)	(17,173)	(13,033)	(63,851)	(33,515)
Payments for interfund services	(211)	(6,718)	(11,293)	(6,053)	-	(24,275)	(11,119)
Claims paid	-	-	-	-	-	-	(76,905)
Other receipts (payments)	3,352	64	3,052	(311)	15	6,172	13,260
Net cash provided by (used in) operating activities	<u>917</u>	<u>(2,976)</u>	<u>7,034</u>	<u>22,156</u>	<u>222</u>	<u>27,353</u>	<u>12,311</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Federal aid	1	128	51	15	-	195	71
State aid	-	-	-	185	-	185	658
Proceeds from revenue anticipation notes	-	-	12,500	-	-	12,500	-
Principal payments on revenue anticipation notes	-	-	(15,000)	-	-	(15,000)	-
Payments to other funds	(200)	(3,450)	-	-	(200)	(3,850)	-
Transfers in	-	-	2,500	-	-	2,500	891
Transfers out	-	-	(724)	-	-	(724)	(2,819)
Net cash provided by (used in) noncapital financing activities	<u>(199)</u>	<u>(3,322)</u>	<u>(673)</u>	<u>200</u>	<u>(200)</u>	<u>(4,194)</u>	<u>(1,199)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Interest paid	(150)	(1,353)	(686)	(5,739)	-	(7,928)	(2,871)
Proceeds from the issuance of bonds	-	29,210	6,237	15,826	-	51,273	6,141
Refunding of bonds	-	44	(13)	46	-	77	19
Principal paid on notes	-	(28,385)	-	-	-	(28,385)	(1,400)
Principal paid on bonds	(1,155)	(8,673)	(2,571)	(23,381)	-	(35,780)	(11,141)
Premium from the issuance of bonds	-	3,951	656	1,653	-	6,260	777
Federal aid	-	5,907	-	-	-	5,907	-
State aid	-	2,588	-	(1,590)	-	998	-
Local share and passenger facility charges	-	11,698	-	-	-	11,698	-
Local governments	-	-	-	11	-	11	-
Capital contributions	-	11,265	-	4	-	11,269	545
Change in principal on capital leases	-	-	(743)	-	-	(743)	-
Acquisition and construction of capital assets	(47)	(17,065)	(2,456)	(14,874)	-	(34,442)	(10,056)
Other receipts (payments)	646	-	-	(275)	-	371	375
Net cash provided by (used in) capital and related financing activities	<u>\$ (706)</u>	<u>\$ 9,187</u>	<u>\$ 424</u>	<u>\$ (28,319)</u>	<u>\$ -</u>	<u>\$ (19,414)</u>	<u>\$ (17,611)</u>

(continued)

**COUNTY OF MONROE, NEW YORK**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
(000's Omitted)

	<u>Business-type Activities - Enterprise Funds</u>						<u>Governmental Activities- Internal Service Funds</u>
	<u>Solid Waste</u>	<u>Airport</u>	<u>Hospital</u>	<u>Pure Waters</u>	<u>Energy</u>	<u>Total</u>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Receipts from use of money and property	\$ -	\$ 10	\$ 30	\$ 1,052	\$ -	\$ 1,092	\$ 139
Net cash provided by investing activities	<u>-</u>	<u>10</u>	<u>30</u>	<u>1,052</u>	<u>-</u>	<u>1,092</u>	<u>139</u>
Net increase (decrease) in cash and cash equivalents	12	2,899	6,815	(4,911)	22	4,837	(6,360)
Cash and cash equivalents, beginning of year	131	397	9,074	54,037	77	63,716	49,876
Cash and cash equivalents, end of year	<u>143</u>	<u>3,296</u>	<u>15,889</u>	<u>49,126</u>	<u>99</u>	<u>68,553</u>	<u>43,516</u>
<b>Classified as:</b>							
Cash and cash equivalents - unrestricted	117	41	13,144	41,643	99	55,044	30,345
Cash and cash equivalents - restricted	26	3,255	2,745	7,483	-	13,509	13,171
Total cash and cash equivalents	<u>143</u>	<u>3,296</u>	<u>15,889</u>	<u>49,126</u>	<u>99</u>	<u>68,553</u>	<u>43,516</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>							
Operating income (loss)	510	(12,702)	(1,966)	(9,650)	14	(23,794)	12,942
Adjustments to reconcile operating income (loss) to net cash provided by operations:							
Depreciation and amortization	621	14,633	2,434	29,857	-	47,545	8,887
Change in:							
Accounts receivable	1,889	59	796	808	-	3,552	316
Due from other governments	(1,656)	6	-	27	359	(1,264)	(342)
Inventories	-	-	(25)	(348)	85	(288)	(160)
Other assets	1	927	5,273	1,713	(70)	7,844	6
Deferred outflows - other postemployment benefits	(47)	(3,435)	(11,083)	(4,636)	-	(19,201)	(9,067)
Accounts payable, accrued and other liabilities	(396)	(879)	20,100	7,282	(166)	25,941	(255)
Deferred inflows - pensions	-	(1,465)	(8,224)	(2,741)	-	(12,430)	130
Deferred inflows - other postemployment benefits	(5)	(120)	(246)	(339)	-	(710)	(62)
Due to other governments	-	-	3	152	-	155	(5)
Unearned revenue	-	-	(28)	31	-	3	(79)
Net cash provided by operating activities	<u>\$ 917</u>	<u>\$ (2,976)</u>	<u>\$ 7,034</u>	<u>\$ 22,156</u>	<u>\$ 222</u>	<u>\$ 27,353</u>	<u>\$ 12,311</u>

The notes to the basic financial statements are an integral part of this statement.



**COUNTY OF MONROE, NEW YORK  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
AS OF DECEMBER 31, 2019  
(000's Omitted)**

	<b>Custodial</b>
<b>ASSETS</b>	
Restricted cash and cash equivalents	\$ 18,401
Total assets	18,401
<b>LIABILITIES</b>	
Distribution to Other Individuals	1,585
Due to Other Governments	9,932
Total Liabilities	11,517
<b>NET POSITION</b>	
Fund Balances:	
Restricted	6,884
Total net position	\$ 6,884

The notes to the basic financial statements are an integral part of this statement.

**COUNTY OF MONROE, NEW YORK**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
(000's Omitted)

	<b>Custodial</b>
<b>ADDITIONS:</b>	
Sheriff Funds inmate commissary deposits	\$ 1,721
Bail collections from town courts	643
Civil Bureau income execution fees	9,973
County Clerk collection for passport fees	372
County Clerk processing fee collection for NYS	17,849
County Clerk DEC collection of hunting & fishing fees	285
Child support collection of non-custodial payments	69,484
Restitution collections from probationers	1,724
Court/Trust collection of ordered claims on foreclosures/liens	2,726
Cash Bail collection of monetary/property pledges	1,125
Collection of Mortgage Tax fees	67,978
Miscellaneous	42
Total additions	173,922
<b>DEDUCTIONS:</b>	
Sheriff Funds inmate commissary payments	1,772
Bail collection payments to town courts	665
Civil Bureau attorney & judgement payments	10,073
County Clerk passport fee payments	373
County Clerk processing fee payments to NYS	17,849
County Clerk processing fee payments to DEC	285
Child Support payments to custodial/beneficiary	69,469
Restitution payments to victims & courts	1,718
Court/Trust distribution of ordered payments and forfeitures	1,580
Cash Bail distribution of monetary/property pledged refunds	1,056
Distribution of Mortgage Tax fees to tax districts	67,978
Miscellaneous	62
Total deductions	172,880
Net increase in fiduciary net position	1,042
Net position at beginning of year as restated, as restated, see note 1P	5,842
Net position at end of year	\$ 6,884

The notes to the basic financial statements are an integral part of this statement.

**COUNTY OF MONROE, NEW YORK**  
**COMBINING STATEMENT OF NET POSITION**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**AS OF DECEMBER 31, 2019**  
**(000's Omitted)**

	Major Component Units			Non-Major Component Units	Total
	Community College (Year End 8/31/19)	Airport Authority	Water Authority		
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 44,740	\$ 14,044	\$ 70,893	\$ 8,268	\$ 137,945
Accounts receivables, net	12,340	601	13,454	89	26,484
Inventories	-	-	1,563	-	1,563
Other assets	2,039	-	990	21	3,050
Total current assets	<u>59,119</u>	<u>14,645</u>	<u>86,900</u>	<u>8,378</u>	<u>169,042</u>
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents	55,122	6,432	-	-	61,554
Funds held by trustee	-	-	14,362	-	14,362
Capital assets, net of accumulated depreciation	212,594	5,551	414,887	26	633,058
Net pension asset	1,631	-	-	-	1,631
Other assets	7,861	-	-	625	8,486
Total noncurrent assets	<u>277,208</u>	<u>11,983</u>	<u>429,249</u>	<u>651</u>	<u>719,091</u>
Total assets	<u>336,327</u>	<u>26,628</u>	<u>516,149</u>	<u>9,029</u>	<u>888,133</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred loss on refunding	-	-	450	-	450
Other postemployment benefits	21,842	-	3,494	-	25,336
Pension	9,300	-	4,263	45	13,608
Total deferred outflows of resources	<u>31,142</u>	<u>-</u>	<u>8,207</u>	<u>45</u>	<u>39,394</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable and accrued liabilities	11,089	2,035	8,592	168	21,884
Accrued interest payable	-	9	2,711	-	2,720
Unearned revenue	8,146	155	-	54	8,355
Current portion of:					
Capital leases payable	51	-	-	-	51
Bonds payable	990	390	3,925	-	5,305
Total current liabilities	<u>20,276</u>	<u>2,589</u>	<u>15,228</u>	<u>222</u>	<u>38,315</u>
Noncurrent liabilities:					
Capital leases payable	217	-	-	-	217
Bonds payable	29,430	1,225	123,357	-	154,012
Net pension liability	6,825	-	4,095	40	10,960
Total other postemployment benefits	219,557	-	47,147	-	266,704
Other long-term liabilities	5,579	-	-	-	5,579
Total noncurrent liabilities	<u>261,608</u>	<u>1,225</u>	<u>174,599</u>	<u>40</u>	<u>437,472</u>
Total liabilities	<u>281,884</u>	<u>3,814</u>	<u>189,827</u>	<u>262</u>	<u>475,787</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension	5,864	-	1,461	23	7,348
Other postemployment benefits	9,967	-	14,431	-	24,398
Deferred revenue	2,390	-	-	-	2,390
Total deferred inflows of resources	<u>18,221</u>	<u>-</u>	<u>15,892</u>	<u>23</u>	<u>34,136</u>
<b>NET POSITION</b>					
Net investment in capital assets	189,748	3,936	240,527	26	434,237
Restricted for:					
Debt service	-	3,567	1,983	-	5,550
Nonexpendable	6,571	-	-	-	6,571
Expendable	26,006	-	-	-	26,006
Passenger facility charges	-	109	-	-	109
Unrestricted (deficit)	<u>(154,961)</u>	<u>15,202</u>	<u>76,127</u>	<u>8,763</u>	<u>(54,869)</u>
Total net position	<u>\$ 67,364</u>	<u>\$ 22,814</u>	<u>\$ 318,637</u>	<u>\$ 8,789</u>	<u>\$ 417,604</u>

The notes to the basic financial statements are an integral part of this statement.

**COUNTY OF MONROE, NEW YORK**  
**COMBINING STATEMENT OF ACTIVITIES**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
(000's Omitted)

	<u>Major Component Units</u>			<u>Non-Major Component Units</u>	<u>Total</u>
	<u>Community College (Year End 8/31/19)</u>	<u>Airport Authority</u>	<u>Water Authority</u>		
<b>Expenses</b>	\$ 130,293	\$ 30,502	\$ 67,157	\$ 2,041	\$ 229,993
<b>Program revenues:</b>					
Charges for services	38,558	28,410	71,155	2,646	140,769
Operating grants and contributions	127,140	-	-	150	127,290
Capital grants and contributions	5,681	(235)	3,659	-	9,105
<b>Total program revenues</b>	<u>171,379</u>	<u>28,175</u>	<u>74,814</u>	<u>2,796</u>	<u>277,164</u>
<b>Net program revenue</b>	<u>41,086</u>	<u>(2,327)</u>	<u>7,657</u>	<u>755</u>	<u>47,171</u>
<b>General revenues:</b>					
Interest earnings	1,810	142	3,404	5	5,361
Miscellaneous revenue	-	-	40	-	40
<b>Change in net position</b>	<u>42,896</u>	<u>(2,185)</u>	<u>11,101</u>	<u>760</u>	<u>52,572</u>
Net Position, beginning of year	24,468	24,999	307,536	8,029	365,032
Total net position at end of year	<u>\$ 67,364</u>	<u>\$ 22,814</u>	<u>\$ 318,637</u>	<u>\$ 8,789</u>	<u>\$ 417,604</u>

The notes to the basic financial statements are an integral part of this statement.

# COUNTY OF MONROE, NEW YORK

## Notes to Basic Financial Statements

### Year Ended December 31, 2019

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#### 1. Background and Summary of Significant Accounting Policies

##### A. Background

The County of Monroe (County) was established in 1821 and is governed by the County Charter, general laws of the State of New York, and various local laws. The County is New York State's third largest industrial and commercial center. The County Executive is the Chief Executive Officer and the administrative head of the County with authority to approve or veto any local law, legalizing act or resolution adopted by the County Legislature. The County Executive is elected in a general county-wide election to serve a four-year term, subject to a limit of three four-year terms. The County is divided into 29 legislative districts with an elected legislator representing each district in the County Legislature. County Legislators may serve for two four-year terms and one two-year term during a ten year cycle. The County Legislature is the legislative, appropriating and governing body of the County. The County provides its residents with diverse services. Programs provided are human services, public safety, public and mental health, wastewater management, public works, economic development, culture, education and recreation programs. Public facilities available are the Greater Rochester International Airport (ROC), Monroe Community Hospital (the Hospital), Monroe Community College (MCC), and County parks.

The County's financial statements are prepared in accordance with U.S. generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB), which is the primary standard-setting body for establishing governmental accounting and financial reporting principles, is responsible for establishing GAAP for state and local governments through its Statements and Interpretations. The more significant accounting policies used by the County are discussed below.

##### B. Financial Reporting Entity

The financial reporting entity consists of the County (primary government) and organizations for which the primary government is financially accountable, and organizations where the nature and significance of their relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are in substance, part of the government's operations and are therefore reported within the County's financial statements. Discretely presented component units, both major and nonmajor, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

Based upon the foregoing criteria and the significant factors presented below, the following organizations, functions, or activities are included as blended component units of the primary government, discretely presented component units or related organizations and joint ventures:

##### **Monroe Community College** – Major Discretely Presented Component Unit

MCC was founded in 1961 with the County as the local sponsor under provisions of Article 126 of the New York State Education Law. MCC is administered by a Board of Trustees consisting of ten voting members; five are appointed by the County Legislature, four by the Governor, and one student is elected by the student body. MCC's budget is subject to the approval of the County Executive and the County Legislature, with the County providing funding for one-half of the capital costs and a portion of the operating costs for MCC. As a result, MCC, a legally separate entity, is included as a discretely presented component unit within the County's basic financial statements.

MCC has its own financial system, which is independent of the County's centralized financial system, which accounts for resources received and used. A fiscal year ending August 31 is mandated by state law for MCC. Certain amounts have been reclassified to conform to the County's presentation. Requests for financial statements may be made in writing to Monroe Community College, Controller's Office, 1000 East Henrietta Road, Rochester, New York 14623.

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

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**Monroe County Airport Authority** – Major Discretely Presented Component Unit

The Monroe County Airport Authority (Airport Authority) is a public benefit corporation organized under the Public Authorities Law of the State of New York on October 1, 1989. The Airport Authority was created to finance, construct and develop aviation facilities. The oversight body is the Airport Authority board which is appointed by the County Legislature on the recommendation of the County Executive. The chairperson is appointed by the County Executive. Pursuant to a lease and operating agreement, the Airport Authority leases the properties comprising the Airport from the County. The lease was set to expire thirty (30) days after repayment of the Airport revenue bonds, which were repaid on January 1, 2019. In October 2018, the Airport Authority issued \$2.0 million in new Airport revenue bonds with a five-year life with a final maturity date of October 1, 2023 that extends the term of the lease. A separate legal entity, the Airport Authority is included as a discretely presented component unit within the County's basic financial statements due to the County's ability to impose will.

The Airport Authority reimburses the County for expenses incurred in the administration and operation of the Airport. The charges to the Airport Authority for the year ended December 31, 2019 were approximately \$20.4 million. Upon expiration or earlier termination of the lease term, the Airport reverts to the County and the County will continue to administer and operate the Airport. Separate financial statements may be obtained from the Monroe County Airport Authority, 1200 Brooks Avenue, Rochester, New York 14624.

**Monroe County Water Authority** – Major Discretely Presented Component Unit

The Monroe County Water Authority (Water Authority) was established in 1951 as a public benefit corporation created by and existing under Title 5 of Article 5 of the Public Authorities Law of the State of New York. The Water Authority is authorized under the act to acquire, construct, develop, operate and manage water supply and water distribution systems within the County and the State of New York. The Water Authority maintains primary responsibility for the construction of water facilities. The Water Authority's seven-member board, which is appointed by the County Legislature, has complete responsibility for its management and financial operations. The County does not provide operating assistance to the Water Authority. However, the County Legislature's approval is needed for the Water Authority to issue bonded debt.

In 1969, the Water Authority entered into an agreement with the County whereby the Water Authority agreed to plan, construct, operate, manage, repair and maintain certain improvements to the water system which are financed and owned by the County and leased to the Water Authority for operation as part of the water system. The Water Authority's lease payments for such improvements are equal to the debt service costs associated with financing such improvements through the issuance of bonds or bond anticipation notes by the County. This obligation was satisfied in 2019 when the final payment was made. Based upon the financial interdependence of this agreement and because the County must authorize all debt issuances of the Water Authority, the Water Authority is included as a discretely presented component unit within the County's basic financial statements.

The Water Authority has its own financial system, which is independent of the County's centralized financial system, which accounts for resources received and used. Requests for financial statements should be addressed in writing to the Director of Finance and Business Services, Monroe County Water Authority, 475 Norris Drive, Rochester, New York 14610.

**County of Monroe Industrial Development Agency dba Imagine Monroe** – Nonmajor Discretely Presented Component Unit

On June 6, 1972, the County of Monroe Industrial Development Agency (COMIDA) was established by a special act of the County Legislature under the New York State Industrial Development Act of 1969. In May 2017, COMIDA was re-branded and is now doing business as Imagine Monroe. Its purpose is to provide, develop, encourage and assist existing and new businesses to acquire, construct, reconstruct, improve, maintain, equip and furnish industrial facilities in the County. Imagine Monroe is a New York State not-for-profit public benefit corporation. Based on the authority that the County Legislature has to appoint or remove Imagine Monroe board members and significant influence the County can impose, Imagine Monroe is included as a discretely presented component unit within the County's basic financial statements. Imagine Monroe has its own financial system, which is independent of the County's centralized financial system, which accounts for resources received and used. Requests for financial statements from Imagine Monroe should be addressed in writing to Imagine Monroe, Business Office, 50 West Main Street, Suite 1150, Rochester, New York 14614.

**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2019

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**Monroe Tobacco Asset Securitization Corporation** - Blended Component Unit

Monroe Tobacco Asset Securitization Corporation (MTASC) is a special purpose, local development corporation organized under the laws of the State of New York. MTASC was established on May 11, 2000. MTASC is an instrumentality of the County, but is a separate legal entity from the County. MTASC will have not less than three nor more than five directors, consisting of two ex-officio positions including the County Executive and the Director of Finance, up to two additional directors selected by the member of MTASC (i.e. the County Executive, ex-officio, the "member") and one independent director appointed by the member of MTASC, and thus the County is able to impose its will on MTASC. Although legally separate from the County, MTASC is a component unit of the County and accordingly, is presented in the County's financial statements as a blended component unit due to the fact that it exclusively serves the County. MTASC is blended in the governmental activities and as a nonmajor governmental (debt service) fund. Separate financial statements may be obtained from the Monroe County Finance Department, 39 West Main Street, Rochester, New York 14614.

**Related Organizations and Joint Ventures**

Organizations for which a primary government is accountable because that government appoints a voting majority of the board, but is not financially accountable, are related organizations.

The Soil and Water Conservation District, which serves municipalities and landowners of the County, is considered a related organization of the County. Requests for financial statements from Monroe County Soil and Water Conservation District should be addressed in writing to: 1200A Scottsville Road Suite 160, Rochester, New York 14624.

**C. Non-Major Fund Deficits**

No deficits existed in the non-major funds at December 31, 2019.

**D. Basis of Presentation**

**Government-wide Financial Statements**

The government-wide financial statements (the statement of net position and the statement of activities) concentrate on the County as a whole and do not emphasize fund types but rather a governmental or a business-type activities classification, which are presented in separate columns. The governmental activities and business-type activities comprise the primary government and are reported separately from the discretely presented component units for which the County is accountable. General governmental and intergovernmental revenues support the governmental activities, whereas the business-type activities are primarily supported by charges for services.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs.

The statement of activities reflects the expenses of a given function or segment and demonstrates the extent to which they are offset by program revenues. Administrative overhead charges are included in function expenses. Program revenues are defined as charges for services, operating grants and contributions (which would include reimbursement for debt payments) and capital grants and contributions directly associated within a given function. Taxes and other revenues not associated with a specific function are reported under general revenues.

The effect of interfund activity has been removed from the government-wide financial statements. However, the interfund services between functions are not eliminated. The internal service activity has been eliminated except for the outside activity and is combined with the governmental activities on the government-wide financial statements.

**Fund Financial Statements**

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows/outflows, fund equity/net position, revenues, and expenditures/expenses.

**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2019

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**Governmental Fund Types**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers certain revenues (i.e. property taxes) to be available if they are collected within 60 days after the end of the current fiscal period. Amounts due for State and Federal aid are generally considered available if they are expected to be collected within one year after the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, and certain other long-term liabilities are recorded only when payment is due.

The County has the following two major governmental funds:

**General Fund** - is the County's principal operating fund. It is used to account for all financial resources except those required to be accounted for in other funds.

**Capital Projects Fund** - accounts for financial resources to be used for the acquisition of major equipment items and the construction of major capital facilities and other capital assets other than those accounted for in the proprietary funds and the discretely presented component units. Funds include capital project funds for general government, public safety and fire protection, transportation, cultural, recreation and education.

**Proprietary Fund Types**

All proprietary funds are major funds with the exception of the internal service funds, and are used to account for a government's business-type activities which are similar to those often found in the private sector. Proprietary fund types use the economic resources measurement focus and accrual basis of accounting. Proprietary funds are comprised of:

**Enterprise Funds** - The enterprise funds are used to account for operations that provide services primarily to customers other than governments outside the financial reporting entity and are financed primarily by user charges. The enterprise funds include:

**Solid Waste Fund** - accounts for the planning, development, operation and maintenance of County solid waste handling facilities. Substantially all revenues are from user fees and it is the County's intention that the solid waste operation be self-supporting.

**Airport Fund** - accounts for the operation and maintenance of the airport. The primary revenue source for the Airport fund is reimbursement from the Airport Authority.

**Hospital Fund** - accounts for the County's medical facility which provides for the care and treatment of the chronically ill and is comprised of a residential health care facility. It also provides out-patient services.

**Pure Waters Fund** - accounts for financing of wastewater related public improvements as well as operation and maintenance services deemed to benefit the properties against which user fees are charged.

**Energy Fund** - accounts for the buying and selling of gas and electric commodities in large quantities for consumption by the County and other local governments. With the onset of deregulation, it was determined that it would be beneficial to the County to buy and sell the gas and electric commodities at wholesale prices.

**Internal Service Funds** - The internal service funds are used to account for special activities or services provided by one department of the County to other departments, to agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis. The assets, liabilities and changes in net position of those funds are reported in governmental activities. Internal service funds include: Central Services, Building Accounts, Information Services, Fleet Management, and Risk Management.



**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2019

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**Fiduciary Funds**

Fiduciary funds are used to account for assets held by the County in a trustee or custodial capacity for individuals, private organizations, other governments and/or funds. They cannot be used to support the government's own programs. Fiduciary funds are comprised of:

***Custodial Funds*** - Fiduciary activities that are not required to be reported in pension and other employee benefit trust funds, investment trust funds or private-purpose trust funds.

**E. Basis of Accounting/Measurement Focus**

The accounting basis for each fund is determined by its measurement focus. The measurement focus for governmental funds is based upon determination of current financial resources. Proprietary funds and fiduciary trust funds are accounted for on a flow of economic resources measurement focus.

The government-wide financial statements are prepared on a *full accrual basis* using the *economic resources measurement focus*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all of the eligibility requirements have been met. Proprietary and fiduciary fund financial statements are also prepared on an accrual basis.

***Modified Accrual Basis*** - All governmental funds are accounted for using the modified accrual basis of accounting. Under this basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. The three primary revenue sources which are treated as susceptible to accrual are: (1) property tax recorded when collected during the current period or within 60 days after year end; (2) reimbursements of expenditures due from other governments are recorded primarily when the qualifying expenditures have been incurred and all other grant requirements have been met and are expected to be collected within one year after the end of the current fiscal period; and (3) sales tax, which is recorded based on the date of sales. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on long-term debt, which are recorded as expenditures when paid, and compensated absences and claims/judgments, which are recognized as a liability in the applicable fund if payable with current financial resources. Allowances have been provided for any receivables where collection is doubtful. In addition, revenues relating to property taxes in the governmental funds which are not available to finance current operations have been reported as deferred inflows of resources. At the government-wide level, these are recognized as revenues.

***Accrual Basis*** – Proprietary and fiduciary fund types and discretely presented component units are accounted for using the accrual basis of accounting. Under this method, revenues, including unbilled amounts, are recognized when earned; expenses are recorded when the liabilities are incurred, regardless of the timing of related cash inflows and outflows. Capital assets, the related outstanding debt and other long-term liabilities related to activities of the proprietary and fiduciary fund types, and the discretely presented component units are recorded within these fund types. Operating revenues and expenses generally result from the proprietary funds' principal operations, providing services, producing, and delivering goods. Non-operating revenues and expenses, such as interest and fiscal charges, are reported as capital and related financing activities, noncapital financing activities, or investing activities.

**F. Cash and Cash Equivalents**

Cash and cash equivalents include certificates of deposit, U.S. government securities and repurchase agreements with maturity dates of three months or less from the purchase date. Cash and cash equivalents are stated at cost which approximates fair value.

**G. Investments**

Investments include certificates of deposit, U.S. government securities and repurchase agreements with maturities of more than three months from the purchase date. Investments are stated at fair value.

**H. Statement of Cash Flows**

For the purpose of the statement of cash flows of the proprietary fund types, cash and cash equivalents include all unrestricted and restricted cash and cash equivalents of those funds. The statement of cash flows is presented using the direct method of reporting.

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

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**I. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed by governmental funds only. Encumbrances do not constitute expenditures or liabilities.

In governmental funds, encumbrances outstanding at year-end are included in the restricted, committed, and assigned fund balance amounts. Governmental funds' encumbrances, as of December 31, 2019, included \$1.5 million restricted, \$2.5 million committed, and \$5.8 million assigned in the general fund, \$15.1 million restricted in the capital projects fund and \$174 thousand committed and \$529 thousand assigned in other nonmajor governmental funds.

**J. Inventories**

The County maintains inventories of various operational supplies.

Inventories for both governmental and proprietary funds except as noted below are computed using the purchase method. Inventories are valued at cost using the first-in-first-out (FIFO) method.

Road and Pure Waters fund inventory are recorded as expenditures when consumed and valued using the moving average price method.

**K. Capital Assets**

**Primary Government**

Capital assets purchased or acquired at an original cost of \$10,000 or more are reported at historical cost or estimated historical cost for all governmental and business-type activities. Donated assets are reported at fair market value as of the date received. Capital assets recognized under capital lease arrangements are amortized over their expected useful life or the lease term, whichever is shorter. Capital assets which are used for general governmental purposes and are not available for expenditure are accounted for and reported in governmental activities in the government-wide financial statements. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for routine repairs and maintenance are expensed as incurred.

Depreciation on all assets is calculated using the straight-line method over estimated useful lives ranging from three to fifty-five years. The estimated useful lives for the major classes of depreciable capital assets include the following:

<u>Class</u>	<u>Life in Years</u>
Buildings	30-55
Improvements other than buildings	10-20
Infrastructure	35-50
Machinery and Equipment	3-15

**Hospital Fund (Monroe Community Hospital)**

Capital assets are recorded at cost. Depreciation expense is computed on all depreciable assets based on the straight-line method utilizing estimated lives as established by the American Hospital Association, ranging from three to forty years.

**L. Compensated Absences**

At the governmental and business-type activities level, liabilities for compensated absences, such as vacation and unpaid overtime, are recorded when vested and earned by the employees and payment is not dependent upon a future event. The total compensated absence liabilities attributable to the proprietary fund types and governmental funds at the government-wide level are recorded as an accrued liability in the respective funds. At the governmental fund level, liabilities for compensated absences are recorded when due and payable. The liabilities are recorded based on employees' rates of pay as of December 31, 2019 and include all payroll related liabilities. Primarily, the general fund and the road fund are used to liquidate the liability for compensated absences in the governmental funds.

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

**M. Unamortized Bond Discounts, Premiums and Refunding Gain or Loss**

Bond discounts, premiums and refunding gains or losses are amortized over the term of the respective bond issues for the governmental and business-type activities, and those funds reporting on the full accrual basis. Bond premiums and discounts are included in the outstanding bond liability, whereas the refunding gain or loss is reported as a deferred inflow or outflow of resources. In the governmental funds, bond discounts, premiums and refunding gain or loss are reported as other financing sources or uses in the year that the bonds are issued.

**N. Deferred Inflows/Outflows of Resources**

In addition to assets and liabilities, the financial statements report a separate section for deferred outflows and deferred inflows of resources. Deferred outflows of resources, represents a consumption of net position/fund balance that applies to a future period and so will not be recognized as an outflow of resources (expense) until that time. Deferred inflows of resources, represents a portion of net position/fund balance that also applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

**O. Medicaid Claims**

Physicians, hospitals, pharmacists, and others who provide services to public assistance recipients and other individuals enrolled in the Medical Assistance Program, are entitled to reimbursement of the defined cost of such services through the Federal, State and locally-funded Medicaid programs. The County participates in a state-wide system to process and pay such claims.

**P. Accounting and Reporting Change**

The following GASB Statement became effective for the fiscal year ending December 31, 2019 and had a material impact.

Statement No. 84, Fiduciary Activities, effective for fiscal years beginning after December 15, 2018.

The adoption of GASB Statement No. 84 had the following impact (000's omitted):

	Balance Sheet and Statements of Net Position		Adjustments				Total
	As originally presented		Adoption of GASB 84				As restated
	Private Purpose	Agency	To General Fund	To Solid Waste	Debit	Credit	Custodial
<b>ASSETS</b>							
Restricted assets:							
Cash and cash equivalents	\$ 30	\$ 25,453	\$ (3,647)	\$ (19)	\$ -	\$ -	\$ 21,817
Accounts receivables, net:							
Other receivables	-	1	(1)	-	-	-	-
<b>Total assets</b>	<b>\$ 30</b>	<b>\$ 25,454</b>	<b>\$ (3,648)</b>	<b>\$ (19)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,817</b>
<b>LIABILITIES AND NET POSITION</b>							
Liabilities:							
Accounts payable and accrued liabilities	\$ -	\$ 25,454	\$ (3,618)	\$ (19)	\$ 20,275	\$ -	\$ 1,542
Due to other governments	-	-	-	-	-	14,433	14,433
Total liabilities	-	25,454	(3,618)	(19)	20,275	14,433	15,975
Net position:							
Restricted	30	-	(30)	-	-	5,842	5,842
Total net position	30	-	(30)	-	-	5,842	5,842
Total fund balances and net position	30	-	(30)	-	-	5,842	5,842
<b>Total liabilities and net position</b>	<b>\$ 30</b>	<b>\$ 25,454</b>	<b>\$ (3,648)</b>	<b>\$ (19)</b>	<b>\$ 20,275</b>	<b>\$ 20,275</b>	<b>\$ 21,817</b>

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

	Balance Sheet and Statements of Net Position		Adjustments				As restated Total
	As originally presented		Adoption of GASB 84				
	General Fund	From Private Purpose	From Agency	Debit	Credit		
<b>ASSETS</b>							
Cash and cash equivalents	\$ 37,519	\$ 30	\$ 3,617	\$ -	\$ -	\$ 41,166	
Accounts receivables, net:							
Taxes and assessments	9,926	-	-	-	-	9,926	
Returned school taxes	21,813	-	-	-	-	21,813	
Other receivables	3,034	-	1	-	-	3,035	
Due from other funds	48,803	-	-	-	-	48,803	
Due from other governments:							
State and Federal - social services	79,082	-	-	-	-	79,082	
State and Federal - other	58,200	-	-	-	-	58,200	
Local governments	22,607	-	-	-	-	22,607	
Inventories	1,522	-	-	-	-	1,522	
Other assets	10,532	-	-	-	-	10,532	
<b>Total assets</b>	<b>\$ 293,038</b>	<b>\$ 30</b>	<b>\$ 3,618</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 296,686</b>	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCES AND NET POSITION</b>							
Liabilities:							
Accounts payable and accrued liabilities	\$ 53,962	\$ -	\$ 3,618	\$ -	\$ -	\$ 57,580	
Due to other governments	118,112	-	-	-	-	118,112	
Unearned revenue	4,972	-	-	-	-	4,972	
Notes payable	45,000	-	-	-	-	45,000	
Total liabilities	222,046	-	3,618	-	-	225,664	
Deferred inflows of resources:							
Deferred property tax revenue	10,083	-	-	-	-	10,083	
Total deferred inflows of resources	10,083	-	-	-	-	10,083	
Fund balances and net position:							
Fund balances:							
Nonspendable	30,814			-	-	30,814	
Restricted	1,927			-	27	1,954	
Committed	3,602			-	-	3,602	
Assigned	8,840			-	-	8,840	
Unassigned	15,726			-	3	15,729	
Total fund balances	60,909			-	30	60,939	
Net position:							
Restricted for trust		30	-	30	-	-	
Total net position		30	-	30	-	-	
Total fund balances and net position	60,909	30	-	30	30	60,939	
<b>Total liabilities, deferred inflows of resources, fund balances and net position</b>	<b>\$ 293,038</b>	<b>\$ 30</b>	<b>\$ 3,618</b>	<b>\$ 30</b>	<b>\$ 30</b>	<b>\$ 296,686</b>	

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

	Balance Sheet and		Adjustments		
	Statements of Net Position		Adoption of GASB 84		
	As originally presented	Solid Waste	From Agency	As restated	
				Total	
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Cash and cash equivalents	\$	45	\$	19	\$ 64
Accounts receivables, net:					
Other receivables		3,532		-	3,532
Due from other governments:					
Local governments		311		-	311
Restricted assets:					
Cash and cash equivalents		67		-	67
Other assets		7		-	7
Capital assets		11,535		-	11,535
<b>Total assets</b>		<b>15,497</b>		<b>19</b>	<b>15,516</b>
Deferred outflows of resources:					
Deferred loss on refunding		19		-	19
Pension		16		-	16
<b>Total deferred outflows of resources</b>		<b>35</b>		<b>-</b>	<b>35</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$</b>	<b>15,532</b>	<b>\$</b>	<b>19</b>	<b>\$ 15,551</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCES AND NET POSITION</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$	1,912	\$	19	\$ 1,931
Accrued interest payable		20		-	20
Due to other funds		20,500		-	20,500
Bonds payable		4,266		-	4,266
Net pension liability		16		-	16
Total other postemployment benefits		355		-	355
Other long-term liabilities		2		-	2
<b>Total liabilities</b>		<b>27,071</b>		<b>19</b>	<b>27,090</b>
Deferred inflows of resources:					
Pension		3		-	3
Other postemployment benefits		33		-	33
<b>Total deferred inflows of resources</b>		<b>36</b>		<b>-</b>	<b>36</b>
Net position:					
Net investment in capital assets		7,325		-	7,325
Unrestricted (deficit)		(18,900)		-	(18,900)
<b>Total net position</b>		<b>(11,575)</b>		<b>-</b>	<b>(11,575)</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$</b>	<b>15,532</b>	<b>\$</b>	<b>19</b>	<b>\$ 15,551</b>

The statement of activities was impacted by the adoption of GASB 84 as follows. Governmental activities, specifically related to general fund, increased \$30 thousand from a \$437,522 million deficit as reported in 2018 to a \$437,492 million deficit as restated. Business-type and component units net positions remained unchanged at \$275,671 million and \$365,032 million respectively.

**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2019

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**Q. Use of Estimates**

The preparation of the basic financial statements in conformity with GAAP requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses/expenditures during the year. Actual results could differ from those estimates.

**R. Net Position/Fund Balance**

**Net Position**

Net Position in government-wide and proprietary fund financial statements are classified as net investment in capital assets; restricted and unrestricted. Net investment in capital assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, laws or regulations of other governments, or imposed by law through State statute.

As of December 31, 2019 these restrictions include:

**Debt Service** - represents resources that have been legally restricted for debt service payments that will be made in future periods.

**Capital Projects** – represents funds restricted for major capital acquisitions and construction activities through borrowings or contributions.

**Nonexpendable** - represents the net position whose use is subject to externally imposed conditions and the County must maintain them in perpetuity.

**Expendable** – represents the net position whose use is subject to externally imposed conditions that can be fulfilled by certain actions or by the passage of time.

**Grants and Other Purposes** - represents available grants and other funds which are restricted to meet legal State or Federal requirements and other purposes.

**Passenger Facility Charges** - represents the cumulative unexpended passenger facility charge amounts reflected as restricted net position to be used for Federal Aviation Administration approved projects.

When net position resources are available for a specific purpose in more than one classification, it is the County's practice to use restricted funds first.

**Fund Balance**

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

**Nonspendable** – amounts that are not in spendable form (such as inventory and prepaids) or are legally or contractually required to be maintained intact.

**Restricted** – amounts constrained to specific purposes by bondholders of County debt, and State and Federal grantors through constitutional provisions or by enabling legislation.

**Committed** – amounts constrained to specific purposes by the County Legislature through resolution; amounts cannot be used for any other purpose unless the County Legislature takes the same action to remove or change the constraint.

**Assigned** – amounts the County intends to use for a specific purpose; intent is expressed by the Director of Finance-Chief Financial Officer to whom the County Legislature has delegated the authority. This category of fund balance also represents the residual amounts not otherwise reported as non-spendable, restricted, or committed in governmental funds outside of the General Fund.

**Unassigned** – amounts that have not been assigned to another fund or are not restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in more than one classification, it is the County's practice to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

The County has a formally adopted minimum fund balance policy. To maintain fund balance stability, the policy establishes a lower and upper threshold of \$25 million to \$35 million for the combined assigned and unassigned fund balance categories within the general fund. Fund balances accumulating in excess of the upper threshold may be used in subsequent budgets to provide property tax stability, capital project funds and/or debt reduction.

As of December 31, 2019 Governmental Fund Balances were classified as follows:

	General	Capital Projects	Nonmajor Funds		Total	
			Special Revenue	Debt Service		
				General	MTASC	
<b>Nonspendable</b>						
Inventory	\$ 1,694	\$ -	\$ 786	\$ -	\$ -	\$ 2,480
Due from Other Fund	20,300	-	-	-	-	20,300
Airport Bond	1,615	-	-	-	-	1,615
Prepaid Expenditures	6,838	-	116	-	10	6,964
<b>Total Nonspendable</b>	<b>30,447</b>	<b>-</b>	<b>902</b>	<b>-</b>	<b>10</b>	<b>31,359</b>
<b>Restricted</b>						
Jail Trust Funds	-	-	9,687	-	-	9,687
Debt Service	-	-	-	4,630	13,074	17,704
STOP DWI	452	-	-	-	-	452
Handicapped Parking	49	-	-	-	-	49
Other Programs	1,498	-	-	-	-	1,498
Road Fund	-	-	1,380	-	-	1,380
Library Fund	-	-	394	-	-	394
Capital Projects	-	28,828	-	-	-	28,828
<b>Total Restricted</b>	<b>1,999</b>	<b>28,828</b>	<b>11,461</b>	<b>4,630</b>	<b>13,074</b>	<b>59,992</b>
<b>Committed</b>						
Executed Contracts	2,508	-	173	-	-	2,681
Green Space Initiative	-	-	334	-	-	334
Trust Funds	-	-	2,473	-	-	2,473
<b>Total Committed</b>	<b>2,508</b>	<b>-</b>	<b>2,980</b>	<b>-</b>	<b>-</b>	<b>5,488</b>
<b>Assigned</b>						
Revenue Shortfalls Due to COVID 19	35,000	-	-	-	-	35,000
Other Programs	5,844	-	-	-	-	5,844
Pension Amortization Expenses	1,994	-	-	-	-	1,994
Appropriated for Debt Service	-	-	-	6,060	-	6,060
Debt Service	-	-	-	3,940	254	4,194
<b>Total Assigned</b>	<b>42,838</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>254</b>	<b>53,092</b>
<b>Unassigned</b>	<b>18,725</b>	<b>(10,382)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,343</b>
<b>Total Fund Balance</b>	<b>\$ 96,517</b>	<b>\$ 18,446</b>	<b>\$ 15,343</b>	<b>\$ 14,630</b>	<b>\$ 13,338</b>	<b>\$ 158,274</b>

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

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**2. Real Property Tax**

Section 10 of Article VIII of the State Constitution dictates the amount which may be raised in the County by tax on real property, in any fiscal year, for County purposes. This amount may not exceed 1.5 percent of the five-year average full valuation of taxable real property of the County, less certain deductions as specified within.

The computation in accordance with the constitutional provision for the calendar year 2019 budget is (000's omitted):

Five-year average full valuation of taxable real property	<u>\$41,984,648</u>
Tax limit (1.5% of 5-year average full valuation of property)	<u>629,769</u>
Total Tax levy and charges subject to limit	401,644
Less: Exclusions from tax limit	<u>71,702</u>
Total tax levy subject to taxing power limit	329,942
Tax margin (Unused Taxing Power)	<u>\$ 299,827</u>

Real property taxes include the property tax levy, delinquent taxes, and sales tax attributable to the towns in consideration for credits given to the towns' residents on their property tax bills. County real property taxes are levied annually and become a lien on January 1. Taxes for County purposes are levied together with taxes for town and town special district purposes, and with user charges of the various Pure Waters districts. Pursuant to State Law, the County guarantees the collection of town and town special district property taxes.

Towns are empowered to collect both County and town property tax warrants, which initially expire on January 31, through June 1, after which collection and enforcement procedures revert to the County Treasurer. The Monroe County Tax Act also empowers the City Treasurer to collect County taxes and user fees, levied on property situated within the City of Rochester, through February 15. Unlike procedures in effect for the towns, the County Treasurer also collects County taxes and fees on property situated in the City concurrently with the City Treasurer. Full payments are due before February 10. After February 10, interest accrues at a rate of 1.5% per month. The County also allows for installment payments with accrued interest on February 28, March 31, and April 30.

On August 20 of each year, the County purchases the tax liens on all properties for which there are unpaid property taxes. The tax lien, if still unpaid upon the expiration of one year from the August 20 tax sale date, qualifies the subject property for tax foreclosure proceedings. Unpaid taxes resulting from tax levies, which are identified as tax sale certificates, are required to be reported as deferred inflows of resources on the basis that they are not available to finance current operations. Those collected within the first sixty days of the following year are recorded as revenue at the governmental fund level. For the governmental activities, all uncollected tax sale certificates are recorded as revenue in the year levied.

**3. Sales Tax**

Monroe County and the State of New York each currently impose sales and use tax. The State of New York imposes a sales and use tax of four percent and the County imposes four percent making a total of eight percent imposed within the County. The County's sales and use tax is composed of an original three percent and an additional one percent authorized by State law. The current law provides for continuation of the additional one percent through November 30, 2020.

The County's original three percent tax is allocated through a complex formula among the City of Rochester (approximately 35.6 percent), the towns and villages (approximately 29.6 percent) and suburban school districts (approximately 17.9 percent) with the County retaining the balance (approximately 16.9 percent). The additional one percent tax is allocated through another sharing formula whereby the towns (3 percent), villages (1.25 percent) and school districts (5 percent) each receive a percentage share. The remaining balance of the additional one percent is divided between the City of Rochester and the County so that when added to the original three percent tax, the total share (4 percent) for the City of Rochester and the County is equal.

The 2019-20 New York State budget reduced funding for the Aid and Incentives to Municipalities (AIM) program that previously provided aid to towns and villages throughout the state. New York State, by Chapter 59 of the Laws of 2019, required the Office of the State Comptroller to withhold a portion of the County's sales tax revenues. These withholdings are paid directly to the towns and villages by New York State to substitute funding that they lost from the elimination of AIM payments. As a result, Monroe County's 2019 sales tax share was reduced by \$2.9 million.



**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2019

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**4. Deposits and Investments**

**A. Deposit and Investment Policies**

The County maintains an investment and deposit policy, the overall objective of which is to adequately safeguard the principal amount of funds invested or deposited; conformance with federal, state and other legal requirements; provide sufficient liquidity of invested funds in order to meet obligations as they become due; and attainment of a market rate of return. Oversight of investment activity is the responsibility of the Director of Finance – Chief Financial Officer.

**B. Interest Rate Risk**

Interest rate risk is the risk that the fair value of investments will be affected by changing interest rates. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County has no long-term investments that expose it to significant interest rate risk.

**C. Credit Risk**

For investments, credit risk is the risk that in the event of a failure of a counterparty, the County may not be able to recover the value of its investments. New York State General Municipal Law and the County's Investment and Deposit Policy authorize the County to purchase the following types of investments:

- Obligations of the United States of America
- Obligations guaranteed by the United States of America where payment of principal and interest are guaranteed by the United States of America
- Obligations of the State of New York
- Special time deposit accounts
- Certificates of Deposits
- Repurchase agreements limited to obligations of the United States of America, or obligations whose principal and interest are fully guaranteed, or insured by the United States of America. The term of each agreement shall generally not exceed 180 days. The agreement shall be confirmed in writing by the seller, and each security purchased under the agreement shall be specifically identified, segregated from the assets of the seller and delivered for safekeeping into an account designated and controlled by the County. Also, each seller shall enter into a master Repurchase Agreement with the County which shall specify the rights and obligations of the County and the Seller in all transactions
- Obligations of public authorities, public housing authorities, urban renewal agencies, and industrial development agencies where the general State statutes governing such entities or whose specific enabling legislation authorizes such investments
- Obligations issued pursuant to New York State Local Finance Law Section 24.00 and 25.00 (with approval of the New York State Comptroller) by any municipality, school district or district corporation other than the County of Monroe, New York

The County has no investments that expose it to significant credit risk.

**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2019

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**D. Custodial Credit Risk**

1. Deposits

For deposits, custodial credit risk is the risk that in the event of a failure of a depository financial institution, the County may not recover its deposits. In accordance with New York State General Municipal Law and the County's Investment and Deposit Policy, all deposits of the County including certificates of deposits and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured by a pledge of securities with an aggregate value equal to the aggregate amount of deposits. The County restricts the securities to the following eligible items; (a) obligations issued, or fully insured or guaranteed as to the payment of principal and interest, by the United States of America, an agency thereof or a United States government sponsored corporation; (b) obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank, and the African Development Bank; (c) obligations partially insured or guaranteed by any agency of the United States of America; (d) obligations issued or fully insured or guaranteed by the State of New York, obligations issued by municipal corporation, school district or district corporation of New York State or obligations of any public benefit corporation which under a specific State statute may be accepted as security for deposit of public monies; (e) obligations issued by states (other than the State of New York) of the United States rated in one of the two highest rating categories by at least one Nationally Recognized Statistical Rating Organization; (f) obligations of Puerto Rico rated in the highest rating category by at least one Nationally Recognized Statistical Rating Organization; (g) obligations of counties, cities and other governmental entities of a state other than the State of New York having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the two highest categories by at least one Nationally Recognized Statistical Rating Organization; (h) obligations of domestic corporations rated in one of the two highest rating categories by at least one Nationally Recognized Statistical Rating Organization; and (i) Zero coupon obligations of the United States of America marketed as "treasury strips".

As of December 31, 2019, \$226.4 million of the County's deposits of \$275.2 million, which are included in cash and cash equivalents, was exposed to custodial credit risk. This credit risk was uninsured and either collateralized by securities or money market funds held by the pledging bank's trust department not in the County's name or covered by a letter of credit agreement. The County has, as part of the working bank contract with Upstate National Bank, a letter of credit with the Federal Home Loan Bank of New York. Under which, the Bank has agreed to provide to the County an open line of credit in the amount of \$700,000. The agreement provides for collateralization of the County's uninsured cash balances at Upstate National Bank. As of December 31, 2019, \$700,000 was unused and available. The difference of the above amounts is insured under the provisions of the Federal Deposit Insurance Act.

2. Investments

For investments, custodial credit risk is the risk that a government will not be able to recover the value of an investment or collateral securities that are in the possession of an outside party if the counterparty to the transaction fails. The County's Investment and Deposit Policy requires that all investments be registered or insured in the County's name and held in the custody of the bank or the bank's trust department. The County requires that all repurchase agreements be limited to obligations of the United States of America or obligations whose principal and interest are fully guaranteed, or insured by the United States of America. At year end, the County had no custodial credit risk related to repurchase agreements since no repurchase agreements were purchased or outstanding during 2019.

**E. Concentration of Credit Risk**

The County places no limit on the amount that may be invested in any one issuer. At year end, the primary government had no investments.

**5. Custodial Accounts**

Custodial assets refer to cash and cash equivalents held by the County for a third party. The Hospital holds \$758 thousand of funds owned by its patients and residents at the end of 2019.

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

**6. Due to Other Governments**

In the 2019 government-wide and fund financial statements, the category “*due to other governments*” balance of \$115.0 million includes primarily sales tax collections of \$72.0 million and school tax collections of \$24.2 million that are due to other municipalities within the County. The remaining amount is mostly comprised of \$15.9 Social Services and Public Health dollars due to New York State and the Federal Government and \$1.4 million Library dollars due to the Rochester Public Library.

**7. Restricted Cash and Cash Equivalents**

Certain County cash and cash equivalents, excluding funds held by trustee, custodial accounts, and securities and retained percentages as of December 31, 2019 are restricted to the following uses:

<b>Restricted Cash and Cash Equivalents</b>				
	Capital Projects	Debt Service	Other	Total
<b>Governmental Activities:</b>				
Major Governmental Funds				
Capital Projects	\$ 41,938	\$ -	\$ -	\$ 41,938
Debt Service	-	17,704	-	17,704
Internal Service	9,536	3,635	-	13,171
Total Governmental Activities	<u>51,474</u>	<u>21,339</u>	<u>-</u>	<u>72,813</u>
<b>Business-type Activities:</b>				
Solid Waste	26	-	-	26
Airport	3,255	-	-	3,255
Hospital	2,745	-	-	2,745
Pure Waters	7,285	198	-	7,483
Total Business-type Activities	<u>13,311</u>	<u>198</u>	<u>-</u>	<u>13,509</u>
<b>Fiduciary Funds:</b>				
Custodial	-	-	18,401	18,401
Total Fiduciary Funds	<u>-</u>	<u>-</u>	<u>18,401</u>	<u>18,401</u>
<b>Total Restricted Cash and Cash Equivalents</b>	<u>\$ 64,785</u>	<u>\$ 21,537</u>	<u>\$ 18,401</u>	<u>\$ 104,723</u>

Restrictions for capital projects mainly represent funds raised through debt issuances for this purpose. Restrictions for debt service represent interest earned, unexpended proceeds and/or other assets specifically required under New York State’s Local Finance Law to reduce future debt service payments. Restrictions for custodial funds are primarily composed of third-party medical insurance and mortgage tax monies.

**COUNTY OF MONROE, NEW YORK**  
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**8. Receivables and Payables**

**A. Receivables**

As of December 31, 2019 receivables are summarized as follows (000's omitted):

<b>Accounts Receivable</b>					
	Taxes and Assessments	Returned School Taxes	Other Accounts Receivable	Allowance for Doubtful Accounts	Total
<b>Governmental Activities:</b>					
General Fund	\$ 13,038	\$ 22,933	\$ 2,802	\$ -	\$ 38,773
Nonmajor Governmental:					
Special Revenue	-	-	11,850	(576)	11,274
Debt Service	-	-	9,258	-	9,258
Total Nonmajor Governmental	-	-	21,108	(576)	20,532
Internal Service	-	-	18	-	18
Total Governmental Activities	13,038	22,933	23,928	(576)	59,323
<b>Business-type Activities:</b>					
Solid Waste	-	-	1,643	-	1,643
Airport	-	-	488	-	488
Hospital	-	-	21,215	(9,980)	11,235
Pure Waters	-	-	899	-	899
Total Business-type Activities	-	-	24,245	(9,980)	14,265
<b>Total Accounts Receivable</b>	<b>\$ 13,038</b>	<b>\$ 22,933</b>	<b>\$ 48,173</b>	<b>\$ (10,556)</b>	<b>\$ 73,588</b>

The nonmajor governmental funds receivable of \$20.5 million is comprised primarily of Tobacco Settlement Revenues due to MTASC of \$9.3 million, and community development loans issued of \$11.4 million, of which \$576 thousand is estimated to be not collectable as some loans may be converted to grant awards. Business-type activity accounts receivable are comprised primarily of \$1.6 million for solid waste user fees, and \$11.2 million, net relating to patient accounts and third-party settlements in the Hospital.

**B. Accounts Payable and Accrued Liabilities**

The accounts payable and accrued liabilities balances in governmental activities include approximately 57 percent payable to vendors and 43 percent accrued salaries and benefits. The accounts payable and accrued liabilities in the business-type activities include approximately 77 percent payable to vendors and 23 percent accrued salaries and benefits. The accounts payable and accrued liabilities balances in governmental funds include approximately 86 percent payable to vendors and 14 percent accrued salaries and benefits. The accounts payable and accrued liabilities balances in proprietary funds approximate 36 percent payable to vendors and 64 percent accrued salaries and benefits.

**C. Deferred Inflows/Unearned Revenues**

At the governmental fund level, revenues that are measurable but not available to finance current operations have been reported as deferred inflows of resources. Unearned revenues in the general fund as of December 31, 2019 include state aid advances for social services and mental health programs. Deferred inflows of resources in the general fund represent property tax receivables. Deferred inflows of resources for non-major governmental funds include community development program loans to be repaid to the county and MTASC tobacco revenues.

**COUNTY OF MONROE, NEW YORK**  
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**9. Capital Assets**

Capital asset activity for the County's **governmental activities** consists of the following for the year ended December 31, 2019 (000's omitted):

<b>Capital Asset Activity – Governmental Activities</b>					
	Beginning Balance	Increases	Decreases	Capitalization of AUC	Ending Balance
<b>Governmental Activities:</b>					
Nondepreciable Assets					
Land	\$ 28,562	\$ 668	\$ -	\$ -	\$ 29,230
Assets under Construction	54,745	52,717	-	(34,438)	73,024
<b>Total Nondepreciable Assets</b>	<b>83,307</b>	<b>53,385</b>	<b>-</b>	<b>(34,438)</b>	<b>102,254</b>
Depreciable Assets					
Buildings	206,875	15	-	1,017	207,907
Infrastructure	1,011,799	-	(1,679)	20,866	1,030,986
Improvements other than Buildings	271,868	1,436	(1,515)	11,296	283,085
Machinery and Equipment	175,943	6,644	(2,197)	1,259	181,649
<b>Total Depreciable Assets</b>	<b>1,666,485</b>	<b>8,095</b>	<b>(5,391)</b>	<b>34,438</b>	<b>1,703,627</b>
<b>Total Investments in Capital Assets</b>	<b>1,749,792</b>	<b>61,480</b>	<b>(5,391)</b>	<b>-</b>	<b>1,805,881</b>
Less Accumulated Depreciation					
Buildings	(123,899)	(5,124)	-	-	(129,023)
Infrastructure	(601,211)	(22,659)	857	-	(623,013)
Improvements other than Buildings	(154,834)	(9,488)	-	-	(164,322)
Machinery and Equipment	(137,808)	(11,043)	2,114	-	(146,737)
<b>Total Accumulated Depreciation</b>	<b>(1,017,752)</b>	<b>(48,314)</b>	<b>2,971</b>	<b>-</b>	<b>(1,063,095)</b>
<b>Capital Assets, Net</b>	<b>\$ 732,040</b>	<b>\$ 13,166</b>	<b>\$ (2,420)</b>	<b>\$ -</b>	<b>\$ 742,786</b>

Assets under Construction (AUC) include work in progress on buildings, improvements, infrastructure and equipment.

Depreciation expense was charged to functions/programs of the County for the year ended December 31, 2019 as follows (000's omitted):

<b>Depreciation Expense Charged to Functions / Programs</b>	
<b>Governmental Activities:</b>	Amount
General government	\$ 11,014
Public safety	\$ 10,890
Health and welfare	\$ 547
Culture, recreation and education	\$ 3,841
Transportation	\$ 21,529
Sanitation	\$ 37
<b>Total</b>	<b>\$ 47,858</b>

**COUNTY OF MONROE, NEW YORK**  
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Year Ended December 31, 2019

Capital asset activity of the County's **business-type activities** consists of the following for the year ended December 31, 2019 (000's omitted):

<b>Capital Asset Activity – Business-type Activities</b>					
	Beginning Balance	Increases	Decreases	Capitalization of AUC	Ending Balance
<b>Business-type Activities:</b>					
Nondepreciable Assets					
Land	\$ 27,914	\$ -	\$ -	\$ -	\$ 27,914
Assets under Construction	44,509	30,108	-	(25,759)	48,858
Total Nondepreciable Assets	<u>72,423</u>	<u>30,108</u>	<u>-</u>	<u>(25,759)</u>	<u>76,772</u>
Depreciable Assets					
Buildings	226,947	2,903	-	-	229,850
Infrastructure	686,553	-	-	-	686,553
Improvements other than Buildings	552,195	-	(3,901)	24,281	572,575
Machinery and Equipment	134,516	5,379	(633)	1,478	140,740
Total Depreciable Assets	<u>1,600,211</u>	<u>8,282</u>	<u>(4,534)</u>	<u>25,759</u>	<u>1,629,718</u>
Total Investments in Capital Assets	<u>1,672,634</u>	<u>38,390</u>	<u>(4,534)</u>	<u>-</u>	<u>1,706,490</u>
Less Accumulated Depreciation					
Buildings	(165,092)	(4,671)	-	-	(169,763)
Infrastructure	(619,641)	(19,821)	-	-	(639,462)
Improvements other than Buildings	(275,370)	(21,274)	-	-	(296,644)
Machinery and Equipment	(113,237)	(3,042)	520	-	(115,759)
Total Accumulated Depreciation	<u>(1,173,340)</u>	<u>(48,808)</u>	<u>520</u>	<u>-</u>	<u>(1,221,628)</u>
<b>Capital Assets, Net</b>	<u><u>\$ 499,294</u></u>	<u><u>\$ (10,418)</u></u>	<u><u>\$ (4,014)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 484,862</u></u>

Assets under Construction (AUC) include work in progress on buildings, improvements, infrastructure and equipment.

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Year Ended December 31, 2019

Capital asset activity of the County's **solid waste enterprise fund** consists of the following for the year ended December 31, 2019 (000's omitted):

<b>Solid Waste Enterprise Fund – Capital Asset Activity</b>					
	Beginning Balance	Increases	Decreases	Capitalization of AUC	Ending Balance
<b>Business-type Activities:</b>					
Nondepreciable Assets					
Land	\$ 6,462	\$ -	\$ -	\$ -	\$ 6,462
Assets under Construction	68	47	-	(22)	93
Total Nondepreciable Assets	<u>6,530</u>	<u>47</u>	<u>-</u>	<u>(22)</u>	<u>6,555</u>
Depreciable Assets					
Buildings	10,177	-	-	-	10,177
Improvements other than Buildings	11,695	-	-	22	11,717
Machinery and Equipment	4,146	-	-	-	4,146
Total Depreciable Assets	<u>26,018</u>	<u>-</u>	<u>-</u>	<u>22</u>	<u>26,040</u>
Total Investments in Capital Assets	<u>32,548</u>	<u>47</u>	<u>-</u>	<u>-</u>	<u>32,595</u>
Less Accumulated Depreciation					
Buildings	(9,888)	(34)	-	-	(9,922)
Improvements other than Buildings	(8,716)	(528)	-	-	(9,244)
Machinery and Equipment	(2,409)	(130)	-	-	(2,539)
Total Accumulated Depreciation	<u>(21,013)</u>	<u>(692)</u>	<u>-</u>	<u>-</u>	<u>(21,705)</u>
<b>Capital Assets, Net</b>	<u><u>\$ 11,535</u></u>	<u><u>\$ (645)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,890</u></u>

Assets under Construction (AUC) include work in progress on improvements and equipment.

**COUNTY OF MONROE, NEW YORK**  
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**Year Ended December 31, 2019**

Capital asset activity of the County's **airport enterprise fund** consists of the following for the year ended December 31, 2019 (000's omitted):

<b>Airport Enterprise Fund – Capital Asset Activity</b>					
	Beginning Balance	Increases	Decreases	Capitalization of AUC	Ending Balance
<b>Business-type Activities:</b>					
Nondepreciable Assets					
Land	\$ 18,972	\$ -	\$ -	\$ -	\$ 18,972
Assets under Construction	8,398	13,908	-	(11,935)	10,371
Total Nondepreciable Assets	27,370	13,908	-	(11,935)	29,343
Depreciable Assets					
Buildings	51,865	2,107	-	-	53,972
Improvements other than Buildings	344,328	-	(2,541)	11,767	353,554
Machinery and Equipment	19,469	3,637	(607)	168	22,667
Total Depreciable Assets	415,662	5,744	(3,148)	11,935	430,193
Total Investments in Capital Assets	443,032	19,652	(3,148)	-	459,536
Less Accumulated Depreciation					
Buildings	(17,797)	(1,352)	-	-	(19,149)
Improvements other than Buildings	(180,876)	(12,323)	-	-	(193,199)
Machinery and Equipment	(11,451)	(1,121)	494	-	(12,078)
Total Accumulated Depreciation	(210,124)	(14,796)	494	-	(224,426)
<b>Capital Assets, Net</b>	<b>\$ 232,908</b>	<b>\$ 4,856</b>	<b>\$ (2,654)</b>	<b>\$ -</b>	<b>\$ 235,110</b>

Assets under Construction (AUC) include work in progress on improvements.



**COUNTY OF MONROE, NEW YORK**  
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Capital asset activity of the County's **hospital enterprise fund** consists of the following for the year ended December 31, 2019 (000's omitted):

<b>Hospital Enterprise Fund – Capital Asset Activity</b>					
	Beginning Balance	Increases	Decreases	Capitalization of AUC	Ending Balance
<b>Business-type Activities:</b>					
Nondepreciable Assets					
Land	\$ 109	\$ -	\$ -	\$ -	\$ 109
Assets under Construction	3,470	2,455	-	(3,359)	2,566
Total Nondepreciable Assets	3,579	2,455	-	(3,359)	2,675
Depreciable Assets					
Buildings	96,906	796	-	-	97,702
Improvements other than Buildings	3,968	-	(1,148)	2,049	4,869
Machinery and Equipment	54,567	353	-	1,310	56,230
Total Depreciable Assets	155,441	1,149	(1,148)	3,359	158,801
Total Investments in Capital Assets	159,020	3,604	(1,148)	-	161,476
Less Accumulated Depreciation					
Buildings	(86,605)	(2,007)	-	-	(88,612)
Improvements other than Buildings	(3,610)	(63)	-	-	(3,673)
Machinery and Equipment	(48,350)	(545)	-	-	(48,895)
Total Accumulated Depreciation	(138,565)	(2,615)	-	-	(141,180)
<b>Capital Assets, Net</b>	<b>\$ 20,455</b>	<b>\$ 989</b>	<b>\$ (1,148)</b>	<b>\$ -</b>	<b>\$ 20,296</b>

Assets under Construction (AUC) include work in progress on buildings, infrastructure and equipment.

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Capital asset activity of the County's **pure waters enterprise fund** consists of the following for the year ended December 31, 2019 (000's omitted):

<b>Pure Waters Enterprise Fund – Capital Asset Activity</b>					
	Beginning Balance	Increases	Decreases	Capitalization of AUC	Ending Balance
<b>Business-type Activities:</b>					
Nondepreciable Assets					
Land	\$ 2,371	\$ -	\$ -	\$ -	\$ 2,371
Assets under Construction	32,573	13,698	-	(10,443)	35,828
Total Nondepreciable Assets	34,944	13,698	-	(10,443)	38,199
Depreciable Assets					
Buildings	67,999	-	-	-	67,999
Infrastructure	686,553	-	-	-	686,553
Improvements other than Buildings	192,204	-	(212)	10,443	202,435
Machinery and Equipment	56,334	1,389	(26)	-	57,697
Total Depreciable Assets	1,003,090	1,389	(238)	10,443	1,014,684
Total Investments in Capital Assets	1,038,034	15,087	(238)	-	1,052,883
Less Accumulated Depreciation					
Buildings	(50,802)	(1,278)	-	-	(52,080)
Infrastructure	(619,641)	(19,821)	-	-	(639,462)
Improvements other than Buildings	(82,168)	(8,360)	-	-	(90,528)
Machinery and Equipment	(51,027)	(1,246)	26	-	(52,247)
Total Accumulated Depreciation	(803,638)	(30,705)	26	-	(834,317)
<b>Capital Assets, Net</b>	<b>\$ 234,396</b>	<b>\$ (15,618)</b>	<b>\$ (212)</b>	<b>\$ -</b>	<b>\$ 218,566</b>

Assets under Construction (AUC) include work in progress on buildings, improvements and infrastructure.

**COUNTY OF MONROE, NEW YORK**  
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**Year Ended December 31, 2019**

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**10. Indebtedness and Certain Long-term Obligations**

**A. Short Term Indebtedness**

The County had a total of \$61.0 million in outstanding notes payable as of December 31, 2019. This was comprised of \$6.0 million of bond anticipation notes (BANS) and \$55.0 million of revenue anticipation notes (RANS).

During 2019, the County issued a total of \$6.0 million in bond anticipation notes. \$3.0 million for zoo construction and \$3.0 million for work on the Ames building. The County also issued a total of \$55.0 million in revenue anticipation notes, which provided \$42.5 million of working capital for the general fund and \$12.5 million for the Hospital enterprise fund. The issuance of the revenue anticipation notes was necessary due to the delay in receiving various state and federal aid.

The following is a summary of changes in notes payable for the year ended December 31, 2019 (000's omitted):

<b>Changes in Notes Payable - Primary Government</b>				
	Beginning Balance	Additions	Deductions	Ending Balance
<b>Governmental Activities:</b>				
Capital Project Funds-Bond Anticipation Notes	\$ 5,525	\$ 6,000	\$ (5,525)	\$ 6,000
Internal Service Funds-Bond Anticipation Notes	1,400	-	(1,400)	-
General Fund-Revenue Anticipation Notes	45,000	42,500	(45,000)	42,500
<b>Total Governmental Activities</b>	<b>51,925</b>	<b>48,500</b>	<b>(51,925)</b>	<b>48,500</b>
<b>Business-type Activities:</b>				
Airport-Bond Anticipation Notes	28,385	-	(28,385)	-
Hospital-Revenue Anticipation Notes	15,000	12,500	(15,000)	12,500
<b>Total Business-type Activities</b>	<b>43,385</b>	<b>12,500</b>	<b>(43,385)</b>	<b>12,500</b>
<b>Total Notes Payable</b>	<b>\$ 95,310</b>	<b>\$ 61,000</b>	<b>\$ (95,310)</b>	<b>\$ 61,000</b>

**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2019

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The following is a summary of notes payable as of December 31, 2019 (000's omitted):

<b>Notes Payable – Primary Government</b>				
	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Final Maturity</u>	<u>Amount</u>
<b>Governmental Activities:</b>				
General Fund				
Revenue Anticipation Notes	11/8/2019	1.65%	4/8/2020	\$ 42,500
Public Improvement Bond Anticipation Notes	11/8/2019	1.65%	4/8/2020	<u>6,000</u>
Total Governmental Activities				<u>48,500</u>
<b>Business-type Activities:</b>				
Hospital				
Revenue Anticipation Notes	11/8/2019	1.65%	4/8/2020	<u>12,500</u>
Total Business-type Activities				<u>12,500</u>
<b>Total Notes Payable</b>				<u><u>\$ 61,000</u></u>

**COUNTY OF MONROE, NEW YORK**  
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**A. Long-term Liabilities**

The following is a summary of long-term liabilities for the primary government as of December 31, 2019 (000's omitted):

<b>Long-term Liabilities – Primary Government</b>					
	Beginning Balance	Additions	Deductions	Current Portion	Long-term Portion
<b>Governmental Activities:</b>					
Capital leases payable	\$ 692	\$ 810	\$ (180)	\$ 381	\$ 941
Bonds payable	655,429	58,118	(50,981)	40,651	621,915
Net pension liability	26,479	31,908	-	-	58,387
Postemployment benefits other than pension	490,744	54,995	(48,915)	-	496,824
<b>Other Long-term Liabilities</b>					
Due to New York State Retirement System	37,128	-	(24,551)	-	12,577
Federal, state and other long-term liabilities	23,956	2,632	(3,010)	1,940	21,638
Compensated absences	27,090	17,026	(16,579)	16,265	11,272
<b>Total Other Long-term Liabilities</b>	<b>88,174</b>	<b>19,658</b>	<b>(44,140)</b>	<b>18,205</b>	<b>45,487</b>
<b>Total Governmental Long-term Liabilities</b>	<b>\$ 1,261,518</b>	<b>\$ 165,489</b>	<b>\$ (144,216)</b>	<b>\$ 59,237</b>	<b>\$ 1,223,554</b>
<b>Business-type Activities:</b>					
Capital leases payable	\$ 4,113	\$ -	\$ (744)	\$ 781	\$ 2,588
Bonds payable	178,599	58,057	(37,078)	17,000	182,578
Net pension liability	8,087	5,530	-	-	13,617
Postemployment benefits other than pension	58,766	26,712	(4,002)	-	81,476
Patient funds held in trust	675	83	-	-	758
<b>Other Long-term Liabilities</b>					
Federal, State and other long-term liabilities	-	1,627	-	152	1,475
Compensated absences	3,610	3,241	(3,282)	3,292	277
<b>Total Other Long-term Liabilities</b>	<b>3,610</b>	<b>4,868</b>	<b>(3,282)</b>	<b>3,444</b>	<b>1,752</b>
<b>Total Business-type Long-term Liabilities</b>	<b>\$ 253,850</b>	<b>\$ 95,250</b>	<b>\$ (45,106)</b>	<b>\$ 21,225</b>	<b>\$ 282,769</b>

The current portion of compensated absences is included in accounts payable and accrued liabilities in the statement of net position. The County borrows funds on a long-term basis for the purpose of financing acquisitions of land, equipment, construction of buildings and improvements. This policy enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. The liability for long-term debt for governmental funds appears on the government-wide statements, and is shown on the reconciliation between the fund level and the government-wide statements. The liability for long-term debt for proprietary funds is presented in the statement of net position. Interest expense for business-type activities that is directly related to the enterprise fund is included as a direct function expense.

**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
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The following is a summary of changes in bonds payable for the year ended December 31, 2019 (000's omitted):

<b>Bonds Payable – Primary Government</b>					
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
<b>Governmental Activities:</b>					
Governmental Funds	\$ 583,130	\$ 51,156	\$ (39,196)	\$ 595,090	\$ 33,526
Internal Service Funds	<u>72,299</u>	<u>6,962</u>	<u>(11,785)</u>	<u>67,476</u>	<u>7,125</u>
Total Governmental Activities	<u>655,429</u>	<u>58,118</u>	<u>(50,981)</u>	<u>662,566</u>	<u>40,651</u>
<b>Business-type Activities:</b>					
Solid Waste	4,266	-	(1,245)	3,021	738
Airport	10,319	33,403	(8,826)	34,896	3,210
Hospital	11,030	6,965	(2,764)	15,231	1,892
Pure Waters	<u>152,984</u>	<u>17,689</u>	<u>(24,243)</u>	<u>146,430</u>	<u>11,160</u>
Total Business-type Activities	<u>178,599</u>	<u>58,057</u>	<u>(37,078)</u>	<u>199,578</u>	<u>17,000</u>
<b>Total Bonds Payable</b>	<u><u>\$ 834,028</u></u>	<u><u>\$ 116,175</u></u>	<u><u>\$ (88,059)</u></u>	<u><u>\$ 862,144</u></u>	<u><u>\$ 57,651</u></u>

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
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The following is a summary of serial bonded indebtedness for the year ended December 31, 2019 (000's omitted):

<b>Bonds Payable – Primary Government</b>					
	<u>Original Amount</u>	<u>Date of Bonds</u>	<u>Interest Rate Percent</u>	<u>Final Maturity</u>	<u>Outstanding Amount</u>
<b>Governmental Activities:</b>					
Governmental Funds					
<u>Bonds issued by the County</u>					
PI-2010	\$ 38,812	7/13/2010	3.00/4.375	2030	\$ 13,295
GO Refunding Bonds - 2012	35,299	4/3/2012	3.75/5.00	2023	2,848
PI-2012	30,350	6/27/2012	4.00/5.00	2031	15,037
Public Stadium Refunding 2014	8,630	10/15/2014	2.09/3.590	2024	4,570
PI Refunding Bonds - 2015-A	22,426	3/26/2015	3.00/5.00	2027	10,414
PI Refunding Bonds - 2015-B	827	3/26/2015	4.00	2024	827
PI- 2015	35,606	6/30/2015	3.00/5.00	2033	22,460
PI-2016	15,021	6/29/2016	2.00/5.00	2031	12,098
PI-2016-B	72,099	10/27/2016	3.00/5.00	2034	53,387
PI-2017	21,016	6/27/2017	3.00/5.00	2032	18,005
PI-2018	34,696	6/26/2018	3.00/5.00	2038	33,522
PI-2019-A	34,584	6/25/2019	3.00/5.00	2039	35,713
PI Refunding-2019	6,304	4/18/2019	4.00/5.00	2029	6,075
					<u>228,251</u>
Add: Unamortized bond premium					<u>25,036</u>
Total Bonds Issued by the County					<u>253,287</u>
<u>Bonds Issued by MTASC</u>					
MTASC Series 2005	157,720	8/25/2005	5.00/6.65	2060	131,955
MTASC Series 2006	14,579	2/7/2006	7.70	2061	14,579
MTASC Series 2010	63,100	6/1/2010	6.25	2060	63,100
					<u>209,634</u>
Add: Accretion of capital appreciation bonds					72,301
Less: Unamortized bond discount					<u>(1,879)</u>
Total Bonds Issued by MTASC					<u>\$ 280,056</u>

\*PI: Public Improvement, GO: General Obligation

**COUNTY OF MONROE, NEW YORK**  
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Year Ended December 31, 2019

**Bonds Payable – Primary Government (continued)**

	Original Amount	Date of Bonds	Interest Rate Percent	Final Maturity	Outstanding Amount
<b>Governmental Activities (continued):</b>					
<u>Bonds Issued by the County for Monroe Community College (MCC)</u>					
PI-2010	\$ 5,300	7/13/2010	3.00/4.375	2030	\$ 3,049
GO Refunding Bonds - 2012	7,792	4/3/2012	3.75/5.00	2022	919
PI-2012	6,778	6/27/2012	4.00/5.00	2031	2,134
PI Refunding - 2015-A	624	3/26/2015	3.00/5.00	2025	346
PI Refunding - 2015-B	37	3/26/2015	4.00	2024	37
PI-2015	16,790	6/30/2015	3.00/5.00	2035	11,747
PI-2016	15,564	6/29/2016	2.00/5.00	2036	13,809
PI-2016-B	13,000	10/27/2016	3.00/5.00	2036	11,880
PI-2017	8,000	6/27/2017	3.00/5.00	2037	7,195
PI-2018	2,190	6/26/2018	3.00/5.00	2038	1,911
PI Refunding-2019	3,225	4/18/2019	4.00/5.00	2029	3,155
					<u>56,182</u>
Add: Unamortized bond premium					5,565
Total Bonds Issued by the County for MCC					<u>61,747</u>
Total Governmental Funds					<u>595,090</u>
<u>Internal Service Funds</u>					
PI-2010	24,088	7/13/2010	3.00/4.375	2030	14,122
PI-2012	12,918	6/27/2012	3.00/5.00	2031	7,289
PI Refunding - 2015-A	8,116	3/26/2015	4.00/5.00	2027	4,724
PI Refunding - 2015-B	251	3/26/2015	4.00	2024	251
PI-2015	10,199	6/30/2015	3.00/5.00	2031	6,024
PI-2016	5,997	6/29/2016	2.00/5.00	2035	3,508
PI-2016-B	125	10/27/2016	5.00	2022	81
PI-2017	4,500	6/27/2017	5.00	2037	2,706
PI-2018	19,037	6/27/2017	3.00/5.00	2038	18,081
PI-2019A	2,553	6/25/2019	3.00/5.00	2039	2,553
PI Refunding-2019	3,516	4/18/2019	4.00/5.00	2029	3,516
					<u>62,855</u>
Add: Unamortized bond premium					4,621
Total Internal Service Funds					<u>67,476</u>
<b>Total Governmental Activities</b>					<u><b>\$ 662,566</b></u>

\*PI: Public Improvement, GO: General Obligation



**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2019

**Bonds Payable – Primary Government (continued)**

	Original Amount	Date of Bonds	Interest Rate Percent	Final Maturity	Outstanding Amount
<b>Business-type Activities:</b>					
Bonds issued by the County					
<u>Solid Waste Fund</u>					
PI-2012	\$ 2,009	6/27/2012	3.00/5.00	2031	\$ 816
PI Refunding - 2015-A	2,107	3/26/2015	4.00/5.00	2025	1,195
PI Refunding - 2015-B	127	3/26/2015	4.00	2024	127
PI-2015	1,470	6/30/2015	3.00/5.00	2035	311
PI-2016	772	6/29/2016	4.00/5.00	2021	167
PI-2017	105	6/27/2017	5.00	2020	40
PI-2018	190	6/29/2018	3.00/5.00	2038	136
					<u>2,792</u>
Add: Unamortized bond premium					<u>229</u>
Total Solid Waste Fund					<u>3,021</u>
<u>Airport Fund</u>					
GO Refunding Bonds - 2012	2,942	4/3/2012	3.75/5.00	2023	318
PI Refunding - 2015-A	1,748	3/26/2015	4.00/5.00	2025	942
PI Refunding - 2015-B	101	3/26/2015	4.00	2024	101
PI-2019-B	22,570	6/25/2019	5.00	2027	22,570
PI Refunding-2019	6,640	4/18/2019	4.00	2024	6,511
					<u>30,442</u>
Add: Unamortized bond premium					<u>4,454</u>
Total Airport Fund					<u>\$ 34,896</u>

\*PI: Public Improvement, GO: General Obligation

**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2019

**Bonds Payable – Primary Government (continued)**

	Original Amount	Date of Bonds	Interest Rate Percent	Final Maturity	Outstanding Amount
<b>Business-type Activities (continued):</b>					
Bonds issued by the County					
<u>Hospital Fund</u>					
PI-2010	\$ 1,560	7/13/2010	3.00/4.00	2025	\$ 152
PI-2012	5,660	6/27/2012	3.00/5.00	2027	1,400
PI Refunding - 2015-A	866	3/26/2015	4.00/5.00	2025	397
PI Refunding - 2015-B	43	3/26/2015	4.00	2024	43
PI-2015	4,065	6/30/2015	3.00/5.00	2035	1,982
PI-2016	1,920	6/29/2016	2.00/5.00	2031	1,211
PI-2017	1,245	6/27/2017	4.00/5.00	2031	998
PI-2018	1,813	6/26/2018	3.00/5.00	2038	1,471
PI-2019-A	5,885	6/25/2019	3.00/5.00	2039	5,885
PI Refunding-2019	652	4/18/2019	4.00/5.00	2038	323
					<u>13,862</u>
Add: Unamortized bond premium					<u>1,369</u>
Total Hospital Fund					<u>15,231</u>
<u>Pure Waters Fund</u>					
EI Bonds-2001	19,999	7/26/2001	4.894/5.154	2021	2,540
EI Bonds-2002	2,287	3/14/2002	4.622/4.982	2021	275
PI-2010	14,955	7/13/2010	3.00/4.375	2030	9,322
GO Refunding Bonds - 2012	4,490	4/3/2012	3.75/5.00	2023	234
PI-2012	21,950	6/27/2012	3.00/5.00	2031	15,249
PI-2014	22,920	7/2/2014	2.00/5.00	2034	18,150
PI Refunding - 2015-A	25,643	3/26/2015	4.00/5.00	2027	16,152
PI Refunding - 2015-B	714	3/26/2015	4.00	2024	714
PI-2015	16,900	6/30/2015	3.00/5.00	2035	14,236
PI-2016	16,147	6/29/2016	2.00/5.00	2036	13,247
PI-2016-B	3,615	10/27/2016	3.00/5.00	2036	3,257
PI-2017	8,359	6/27/2017	3.00/5.00	2037	7,946
PI-2018	19,889	6/26/2018	3.00/5.00	2038	19,889
PI-2019-A	6,874	6/25/2019	3.00/5.00	2039	6,874
PI Refunding-2019	8,952	4/18/2019	3.00/5.00	2038	8,776
					<u>136,861</u>
Add: Unamortized bond premium					<u>9,569</u>
Total Pure Waters Fund					<u>146,430</u>
<b>Total Business-type Activities</b>					<u>\$ 199,578</u>
<b>Total Primary Government</b>					<u>\$ 862,144</u>

\*PI: Public Improvement, GO: General Obligation, EI: Environmental Improvement

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

**C. Future Debt Service**

The following is a schedule of annual principal and interest payments on bonds outstanding for the primary government as of December 31, 2019 (000's omitted):

<b>Principal and Interest Payments – Primary Government</b>							
	<b>Governmental Activities</b>		<b>Business-type Activities</b>				<b>Total Primary Government</b>
	<b>Governmental Funds</b>	<b>Internal Service</b>	<b>Solid Waste</b>	<b>Airport</b>	<b>Hospital</b>	<b>Pure Waters</b>	
<b>Principal</b>							
2020	\$ 33,526	\$ 7,125	\$ 738	\$ 3,210	\$ 1,892	\$ 11,160	\$ 57,651
2021	34,061	7,418	509	3,509	3,751	11,697	60,945
2022	30,357	7,176	442	3,509	3,052	10,387	54,923
2023	30,001	6,523	256	3,655	1,357	10,563	52,355
2024	27,719	5,389	257	3,797	956	10,728	48,846
2025 - 2029	99,459	20,110	414	12,762	2,257	43,952	178,954
2030 - 2034	35,244	6,366	149	-	540	28,281	70,580
2035 - 2039	4,966	2,748	27	-	56	10,093	17,890
2040 - 2044	118,755	-	-	-	-	-	118,755
2045 - 2049	35,465	-	-	-	-	-	35,465
2050 - 2054	5,386	-	-	-	-	-	5,386
2055 - 2059	8,923	-	-	-	-	-	8,923
2060 - 2061	30,205	-	-	-	-	-	30,205
<b>Total Principal</b>	<b>494,067</b>	<b>62,855</b>	<b>2,792</b>	<b>30,442</b>	<b>13,861</b>	<b>136,861</b>	<b>740,878</b>
<b>Interest</b>							
2020	21,591	2,612	109	1,930	735	5,979	32,956
2021	19,248	2,214	78	1,273	470	5,058	28,341
2022	17,698	1,870	57	1,098	302	4,500	25,525
2023	16,265	1,554	42	919	195	3,992	22,967
2024	14,892	1,282	29	733	140	3,542	20,618
2025 - 2029	58,214	3,379	50	1,097	257	11,261	74,258
2030 - 2034	45,472	808	15	-	44	4,145	50,484
2035 - 2039	42,662	142	8	-	9	738	43,559
2040 - 2044	21,739	-	-	-	-	-	21,739
2045 - 2049	887	-	-	-	-	-	887
2050 - 2054	66,578	-	-	-	-	-	66,578
2055 - 2059	193,791	-	-	-	-	-	193,791
2060 - 2061	1,531,395	-	-	-	-	-	1,531,395
<b>Total Interest</b>	<b>2,050,432</b>	<b>13,861</b>	<b>388</b>	<b>7,050</b>	<b>2,152</b>	<b>39,215</b>	<b>2,113,098</b>
<b>Total Principal and Interest</b>	<b>\$ 2,544,499</b>	<b>\$ 76,716</b>	<b>\$ 3,180</b>	<b>\$ 37,492</b>	<b>\$ 16,013</b>	<b>\$ 176,076</b>	<b>\$ 2,853,976</b>

Approximately \$394 million of the total principal is anticipated to be financed by user charges or tobacco settlement revenues. The remainder will be financed through the real property tax levy, general County revenues or existing reserves available for the retirement of debt. All proprietary fund debt is secured by the County's full faith and credit. Included in the interest payments for 2060-2061 are the tobacco settlement capital appreciation bonds maturing in 2061.

**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2019

11. Leases

**Capital Lease Agreements**

The following is a schedule of the future minimum lease payments for equipment leases capitalized together with the present value of the net minimum lease payments as of December 31, 2019 (000's omitted):

	<b>Capital Lease Agreements</b>				<b>Total</b>
	<b>Governmental Activities</b>		<b>Business-</b>		
	<b>General</b>	<b>Revenue</b>	<b>Type</b>		
<b>Fund</b>	<b>Funds</b>	<b>Activities</b>			
		<b>Library</b>	<b>Hospital</b>		
<b>Year</b>					
2020	\$ 342	\$ 39	\$ 952	\$ 1,333	
2021	341	-	952	1,293	
2022	214	-	952	1,166	
2023	200	-	952	1,152	
2024	186	-	-	186	
Total minimum lease payments	1,283	39	3,808	5,130	
Less amounts representing interest (rates ranging from 2.0% to 3.1%)	(1)	(1)	(439)	(441)	
<b>Net minimum lease payments</b>	<b>\$ 1,282</b>	<b>\$ 38</b>	<b>\$ 3,369</b>	<b>\$ 4,689</b>	

The Hospital entered into a lease agreement through Siemens with Premier National Investment Company, a subsidiary of Manufacturers and Traders Trust Company (M&T), on August 7, 2007, for energy enhancements at the Hospital. The lease agreement has been recognized with an initial value of \$10.1 million and accumulated amortization of \$6.8 million at December 31, 2019.

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

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**12. Employee Pension**

**A. Employee Pension Plans**

The County participates in the New York State and Local Employees' Retirement System (ERS) and New York State Police and Firefighters Retirement System (PFRS). Both ERS and PFRS are cost-sharing multiple-employee retirement plans that provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of ERS and PFRS. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of ERS and PFRS and for the custody and control of their funds. ERS and PFRS issue publicly available financial reports that include financial statements and required supplementary information. These reports may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244-0001.

ERS and PFRS are noncontributory except for employees who joined the New York State and Local Employee's Retirement System between July 28, 1976 and December 31, 2009 and have less than ten years of credited service. These members contribute 3% of their salary. Prior to October 2000, all County and MCC employees who joined between July 28, 1976 and December 31, 2009 were required to contribute 3%, but the laws were modified to forgive the 3% contribution for those with ten or more years of service time. All members who joined between January 1, 2010 and March 31, 2012 are required to contribute 3% of their salary for the duration of service. Effective April 1, 2012 all members joining the system are required to contribute 3% of their salary for the duration of service. This contribution rate remained in effect through March 31, 2013. Beginning April 1, 2013 those members having joined as of April 1, 2012 and subsequently have their contribution rates vary from 3% to 6% based on their level of annualized wages for the duration of service. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

The County is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years for ERS and PFRS were as follows (000's omitted):

**Required Contributions for  
ERS and PFRS**

Year	ERS	PFRS
2019	\$ 39,919	\$ 405
2018	\$ 41,648	\$ 372
2017	\$ 46,975	\$ 384

The County's contributions made to ERS and PFRS were equal to 100% of the contributions required for each year, net of those portions elected to be amortized.

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
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ERS and PFRS, effective with Chapter 260, Laws of 2004, changed the payment due date for participating employers from December 15<sup>th</sup> of the current year to February 1<sup>st</sup> of the subsequent year. In addition, the change in the Law provided participating employers alternative financing options. These options included: (1) amortizing a portion of the pension cost, based on a graduated scale, with the ERS or PFRS over 5 or 10 years, interest for the amortization is based on a rate established by the Comptroller using current market rates; (2) allowing participating employers to bond the costs.

ERS and PFRS, effective with Chapter 57, Laws of 2010, initiated the employer contribution stabilization program. This provided the option of amortizing a portion of the pension cost over 10 years. The Chapter 57 Laws, in 2013, allowed for an alternate program allowing the option of amortizing over 12 years. Interest for the amortization is based on a rate established by the Comptroller using current market rates. In the years 2010 through 2012, in accordance with Chapter 57 Laws, the County elected to amortize a portion of retirement costs over 10 years. In the years 2013 through 2016, in accordance with Chapter 57 Laws, the County elected to amortize a portion of retirement costs over 12 years.

The County elected to prepay the retirement system invoice of \$40.3 million on December 15, 2019. Due to this, \$8.5 million of the payment represents a prepaid expense as of December 31, 2019. This amount covers the period through March 31, 2020, which is the end of the State's fiscal year. By activity, the prepaid expense is allocated as follows: \$7.2 million in the governmental activities and \$1.3 million in the business-type activities. In addition, the County made a payment of \$10 million on December 15, 2019 to pay down a portion of the outstanding Chapter 57 Elective Deferral amounts. The following is a breakdown of the retirement liability as of December 31, 2019 by activity (000's omitted):

	Year	Chapter 57 Elective Deferral
<b>Governmental Activities:</b>		
	2021	\$ 1,334
	2022	1,373
	2023	1,415
	2024	1,458
	2025	1,502
	2026	1,547
	2027	1,594
	2028	1,642
	2029	<u>712</u>
<b>Total Retirement Liability</b>		<u><u>\$ 12,577</u></u>

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
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**B. Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions**

At December 31, 2019, the County reported a net pension liability of \$71.4 million and \$598 thousand for its proportionate share of the ERS and PFRS net pension liability, respectively. Of the \$71.4 million total, \$58.4 million is attributable to governmental activities and \$13.0 million to business-type activities.

The net pension liability was measured as of March 31, 2019, and the total pension liability used to calculate the net pension liability was determined by the actuarial valuation as of April 1, 2018. The County's proportion of the net pension liability was based on a projection of The County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At December 31, 2019, the County's proportionate share was 1.01% and 0.04% for ERS and PFRS, respectively.

For the year ended December 31, 2019, the County recognized pension expense of \$38.8 million and \$416 thousand for ERS and PFRS, respectively.

The County reported deferred outflows/inflows of resources related to pensions from the following sources (000's omitted):

<b>ERS</b>			
<b>Deferred Outflows of Resources</b>			
	Governmental Activities	Business-type Activities	Total
Differences between expected and actual experience	\$ 11,259	\$ 2,802	\$ 14,061
Changes of assumptions	14,372	3,576	17,948
Changes in proportion and differences between the County's contributions and proportionate share of contributions	874	218	1,092
Contributions subsequent to the measurement date	20,900	5,200	26,100
Total	<u>\$ 47,405</u>	<u>\$ 11,796</u>	<u>\$ 59,201</u>
<b>Deferred Inflows of Resources</b>			
	Governmental Activities	Business-type Activities	Total
Differences between expected and actual experience	\$ 3,872	\$ 921	\$ 4,793
Net difference between projected and actual earnings on pension plan investments	14,803	3,524	18,327
Changes in proportion and differences between the County's contributions and proportionate share of contributions	12,023	2,861	14,884
Total	<u>\$ 30,698</u>	<u>\$ 7,306</u>	<u>\$ 38,004</u>

**COUNTY OF MONROE, NEW YORK**  
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**PFRS**

	<b>Deferred Outflows of Resources</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Differences between expected and actual experience	\$ -	\$ 145	\$ 145
Changes of assumptions	-	217	217
Changes in proportion and differences between the County's contributions and proportionate share of contributions	-	104	104
Contributions subsequent to the measurement date	-	304	304
<b>Total</b>	<b>\$ -</b>	<b>\$ 770</b>	<b>\$ 770</b>

	<b>Deferred Inflows of Resources</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Differences between expected and actual experience	\$ -	\$ 64	\$ 64
Net difference between projected and actual earnings on pension plan investments	-	120	120
Changes in proportion and differences between the County's contributions and proportionate share of contributions	-	45	45
<b>Total</b>	<b>\$ -</b>	<b>\$ 229</b>	<b>\$ 229</b>

The County recognized \$26.1 million and \$304 thousand reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of March 31, 2019 for ERS and PFRS respectively. These amounts will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense for ERS and PFRS, respectively as follows (000's omitted):



**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2019

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**ERS**

	Governmental Activities	Business-type Activities	Total
Plan's Year Ended March 31:			
2020	\$ 7,924	\$ 1,342	\$ 9,266
2021	(15,456)	(2,617)	(18,073)
2022	(3,418)	(579)	(3,997)
2023	6,757	1,144	7,901
Total	<u>\$ (4,193)</u>	<u>\$ (710)</u>	<u>\$ (4,903)</u>

**PFRS**

	Governmental Activities	Business-type Activities	Total
Plan's Year Ended March 31:			
2020	\$ -	\$ 136	\$ 136
2021	-	(9)	(9)
2022	-	14	14
2023	-	80	80
2024	-	16	16
Total	<u>\$ -</u>	<u>\$ 237</u>	<u>\$ 237</u>

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

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**Actuarial Assumptions**

The total pension liability at March 31, 2019 was determined by using an actuarial valuation as of April 1, 2018, with update procedures used to roll forward the total pension liability to March 31, 2019.

The actuarial valuation used the following actuarial assumptions for both the ERS and PFRS:

Inflation rate	2.5%/2.5%
Salary increases	4.2%/5.0%
Investment rate of return (net of investment expense, including inflation)	7.0%/7.0%
Cost-of-living adjustments	1.3%/1.3%
Annuitant mortality rates	April 1, 2010 – March 31, 2015 System's experience, with adjustments for mortality improvements based on MP-2014.

**Long-term Rate of Return**

The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of practice (ASOP) No. 27, Selection of Economic Assumptions for Measuring Pension Obligations. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expect future real rates of return (expected returns, net of pension plan investment expense and inflation) for equities and fixed income as well as historical investment data and plan performance.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2019 are summarized below:

<u>Asset Type</u>	<u>Target Allocations in %</u>	<u>Long-Term Expected Real Rate of Return in %*</u>
Domestic Equity	36	4.55
International Equity	14	6.35
Private Equity	10	7.50
Real Estate	10	5.55
Absolute Return Strategies	2	3.75
Opportunistic Portfolio	3	5.68
Real Assets	3	5.29
Bonds and Mortgages	17	1.31
Cash	1	-0.25
Inflation-Indexed Bonds	4	1.25
	<u>100</u>	

\*Real rates of return are net of long-term inflation assumption of 2.5%.

**Discount Rate**

The discount rate used to calculate the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

**Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption**

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.0%) or 1% higher (8.0%) than the current rate (000's omitted):

<b>ERS</b>			
	1% decrease 6.00%	Current Discount 7.00%	1% Increase 8.00%
Proportionate Share of Net Pension Liability	\$ 312,191	\$ 71,406	\$ (130,874)

<b>PFRS</b>			
	1% decrease 6.00%	Current Discount 7.00%	1% Increase 8.00%
Proportionate Share of Net Pension Liability	\$ 2,162	\$ 598	\$ (708)

**Pension Plan Fiduciary Net Position**

The components of the current-year net pension liability of the employers as of March 31, 2019 for ERS and PFRS respectively as follows (000's omitted):

<b>ERS</b>			
	Pension Plan's Fiduciary Net Position	County's proportionate share of Plan's Fiduciary Net Position	County's allocation percentage as determined by the Plan
Total pension liability	\$ 189,803,429	\$ 1,912,847	1.01%
Net position	(182,718,124)	(1,841,441)	
Net pension liability (asset)	\$ 7,085,305	\$ 71,406	
Fiduciary net position as a percentage of total pension liability	96.3%	96.3%	

<b>PFRS</b>			
	Pension Plan's Fiduciary Net Position	County's proportionate share of Plan's Fiduciary Net Position	County's allocation percentage as determined by the Plan
Total pension liability	\$ 34,128,100	\$ 12,169	0.04%
Net position	(32,451,037)	(11,571)	
Net pension liability (asset)	\$ 1,677,063	\$ 598	
Fiduciary net position as a percentage of total pension liability	95.1%	95.1%	

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

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**13. Other Postemployment Benefits**

**Plan Description**

The County administers a single-employer defined benefit Other Postemployment Benefit (OPEB) plan. The plan provides certain healthcare, medical and dental insurance benefits for eligible retirees and their spouses. Eligibility requirements and benefit provisions are established through negotiations between the County and the various collective bargaining units and their employment agreements. The plan does not issue a stand-alone financial report since there are no assets legally segregated in a trust for the sole purpose of paying benefits under the plan. No assets are accumulated in a trust that meets all of the criteria in GASB Statement No. 75, paragraph 4.

**Benefits Provided**

The obligations of the plan are negotiated between the County and the applicable union representatives. Healthcare benefits for non-union employees are similar to those of union employees. The retiree's share of the calculated premium cost ranges from 0% to 100%, depending on the retirement date and length of service. Based on collective bargaining agreements, the retiree and his or her beneficiaries receive this coverage in accordance with those agreements. The County currently contributes the amounts required to satisfy current obligations on a pay-as-you-go basis. In 2019 those costs were \$25.8 million and the costs of administering the plan are paid by the County.

**Employees Covered by Benefit Terms**

At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees and spouses	
currently receiving benefits:	3,367
Active Employees:	<u>3,929</u>
Total Participants:	<u>7,296</u>

**Total OPEB Liability**

The County's total OPEB liability of \$578.3 million, was recognized as \$496.8 million for the governmental activities and \$81.5 million for the business type funds, and was measured as of December 31, 2019. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019.

**Actuarial Methods and Other Inputs**

Projections of benefits for financial reporting purposes are based on the substantive plan as understood by the employer and plan members and include the types of benefits provided at the time of the valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following methods and assumptions were used:

Actuarial Valuation Date	December 31, 2019
Measurement Date	December 31, 2019
Actuarial Cost Method	Entry age normal
Discount Rate	3.26%
Inflation Rate	2.5%
Health Care Trend Rates	8.0%, decreasing by 0.5% each year until 2027; 4.5% thereafter

The discount rate was based on the yield for 20-year tax-exempt general obligation municipal bonds as of the valuation date, which represents the average of certain general obligation municipal bonds maturing in 20 years and having an average rating of AA/Aa or higher.

Mortality rates were based on SOA Pub-2010 Public Safety, General and Continuing Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2019

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

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**Changes in the Total OPEB Liability**

(000's omitted)

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Balance at January 1, 2019	\$ 490,744	\$ 58,766	\$ 549,510
Changes for the year-			
Service cost	9,845	1,899	11,744
Interest	20,131	2,412	22,543
Changes in assumptions or other inputs	(2,096)	22,401	20,305
Benefit payments	(21,800)	(4,002)	(25,802)
Net Changes	<u>6,080</u>	<u>22,710</u>	<u>28,790</u>
Balance at December 31, 2019	<u>\$ 496,824</u>	<u>\$ 81,476</u>	<u>\$ 578,300</u>

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.26%) or 1 percentage point higher (4.26%) than the current discount rate of 3.26% (000's omitted):

	<u>1% decrease 2.26%</u>	<u>Current Discount 3.26%</u>	<u>1% Increase 4.26%</u>
Total OPEB Liability	\$ 635,377	\$ 578,300	\$ 529,062

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (3.50-7.00%) or 1 percentage point higher (5.50-9.00%) than the current healthcare cost trend rate of 4.50% to 8.00% (000's omitted):

	<u>1% decrease</u>	<u>Current Discount 4.50% - 8.00%</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 523,364	\$ 578,300	\$ 643,414

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

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**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended December 31, 2019, the County recognized OPEB expense of \$29.6 million and \$1.5 million for the governmental activities and business-type funds, respectively. At December 31, 2019, the County reported deferred inflows and outflows of resources related to OPEB from the following sources (000's omitted):

	<b>Deferred Outflows of Resources</b>		
	Governmental Activities	Business-type Activities	Total
Differences between expected and actual experience	\$ 11,635	\$ 15,651	\$ 27,286
Changes of assumptions	21,445	3,550	24,995
Total	<u>\$ 33,080</u>	<u>\$ 19,201</u>	<u>\$ 52,281</u>

	<b>Deferred Inflows of Resources</b>		
	Governmental Activities	Business-type Activities	Total
Differences between expected and actual experience	\$ 49,361	\$ 1,019	\$ 50,380
Changes of assumptions	22,816	2,532	25,348
Total	<u>\$ 72,177</u>	<u>\$ 3,551</u>	<u>\$ 75,728</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense for the years ending December 31 as follows (000's omitted):

2020	\$ (5,270)
2021	(5,270)
2022	(5,270)
2023	(5,270)
2024	(5,270)
Thereafter	<u>2,903</u>
Total	<u>\$ (23,447)</u>

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

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**14. Interfund Activity**

Interfund activity is reported as loans, services provided, and reimbursements or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near-market rates, are treated as revenues and expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and recognizes revenue. All other interfund transactions are treated as transfers.

**A. Receivables and Payables**

Seventy four percent of the total amount of receivables and payables is a result of the overdraft of other funds' share of pooled cash, and twenty six percent is a result of initial financing of capital projects. The following is a summary of interfund receivables and payables as of December 31, 2019 (000's omitted):

<b>Interfund Payables and Receivables</b>			
	<b>Interfund Receivables</b>		
	<b>Governmental Activities</b>		
	General Fund	Special Revenue	Total
<b>Interfund Payables</b>			
<b>Governmental Activities:</b>			
Major Governmental Funds			
Capital Projects	\$ 9,185	\$ 5,074	\$ 14,259
Nonmajor Governmental Funds			
Special Revenue - Road	11,000	-	11,000
Total Governmental Activities	20,185	5,074	25,259
<b>Business-type Activities:</b>			
Solid Waste	20,300	-	20,300
Airport	350	-	350
Energy	1,000	-	1,000
Total Business-type Activities	21,650	-	21,650
<b>Total Interfund Payables and Receivables</b>	<b>\$ 41,835</b>	<b>\$ 5,074</b>	<b>\$ 46,909</b>

**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

**B. Transfers**

One hundred percent of transfers to road and library funds were from revenues collected in the general fund to finance various programs within the road and library funds. One hundred percent of transfers to the debt service fund are the result of moving receipts restricted to debt service to fund debt service payments as they come due.

The following is a summary of interfund transfers for the year ended December 31, 2019 (000's omitted):

<b>Governmental Activities</b>							
<b>Interfund Transfers to:</b>							
<b>Interfund Transfers From:</b>	<u>Non-major Governmental Funds</u>		Debt Service Funds	Capital Project Funds	Internal Service Funds	Hospital	Total
	Special Revenue Funds	Library					
	Road	Library	Funds	Funds	Funds	Funds	Funds
<b>Governmental Activities:</b>							
Major Governmental Funds							
General Fund	\$ 17,342	\$ 6,952	\$ 23,059	\$ 5,109	\$ 891	\$ 2,500	\$ 55,853
Capital Projects	-	-	562	-	-	-	562
Total Major Governmental Funds	<u>17,342</u>	<u>6,952</u>	<u>23,621</u>	<u>5,109</u>	<u>891</u>	<u>2,500</u>	<u>56,415</u>
Nonmajor Governmental Funds							
Special Revenue							
Road	-	-	14,187	1,175	-	-	15,362
Library	-	-	182	-	-	-	182
Debt Service	-	-	-	5,525	-	-	5,525
Total Nonmajor Governmental Funds	<u>-</u>	<u>-</u>	<u>14,369</u>	<u>6,700</u>	<u>-</u>	<u>-</u>	<u>21,069</u>
Internal Service	<u>-</u>	<u>-</u>	<u>2,819</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,819</u>
Total Governmental Activities	<u>17,342</u>	<u>6,952</u>	<u>40,809</u>	<u>11,809</u>	<u>891</u>	<u>2,500</u>	<u>80,303</u>
<b>Business-type Activities:</b>							
Hospital	<u>-</u>	<u>-</u>	<u>724</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>724</u>
Total Business-type Activities	<u>-</u>	<u>-</u>	<u>724</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>724</u>
<b>Total Transfers</b>	<u><u>\$ 17,342</u></u>	<u><u>\$ 6,952</u></u>	<u><u>\$ 41,533</u></u>	<u><u>\$ 11,809</u></u>	<u><u>\$ 891</u></u>	<u><u>\$ 2,500</u></u>	<u><u>\$ 81,027</u></u>

**15. Miscellaneous Revenue**

For the year ended December 31, 2019, the miscellaneous revenue for the primary government is \$14.5 million, consisting of \$7.4 million for governmental activities and \$7.1 million for business-type activities. This includes \$8.0 million in zoo funding received; \$4.3 million in the solid waste fund for the sale of recycled materials and waste refuse complex fees and \$2.1 million in the hospital fund consisting primarily of rental fees.

**16. Federal and State Funded Programs**

The County participates in a number of Federal and New York State grant and assistance programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial. Expenditures disallowed by completed audits have generally been immaterial in nature and, accordingly, have been reflected as adjustments to revenues in the year the expenditure was determined to be unallowable.



**COUNTY OF MONROE, NEW YORK**  
**Notes to Basic Financial Statements**  
**Year Ended December 31, 2019**

**17. Risk Management/Insurance**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The internal service fund (risk management fund) is used to account for and finance the County's uninsured risks of loss. Under this program, the risk management fund provides self-insurance coverage for up to a maximum of \$2 million for each Workers' Compensation claim. The County purchases commercial insurance for claims in excess of self-insurance coverage provided by the fund and all other risks of loss. The County is self-insured for medical claims.

In addition to the self-insured risks noted above, the County is also self-insured for any malpractice claims against the Hospital. The County is a defendant in various claims and litigation. Because actual claim liabilities depend on such complex factors as inflation, changes in legal doctrines and damage awards, it is not possible to determine an exact measure of claim liabilities. The County Attorney is responsible for analyzing the County's claims and providing an opinion regarding the County's ability to cover its liabilities in the self-insurance program. Based on the analysis for the year ending December 31, 2019, the County Attorney has determined that the County is adequately covered through its insurance and self-insurance programs described above.

All funds of the County participate in the self-insurance program and make payments to the internal service fund. Payments from other funds and the component unit are determined by two methods. The first method reimburses the risk management fund for "small claims" (those under \$10 thousand) and insurance premiums by assessment against County organizations based upon actual payroll. The second method results in charges to County organizations based upon their proportionate share of full-time positions.

The internal service fund records all claim liabilities when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. All liabilities are recorded at their value as of December 31, 2019.

The table below illustrates changes in the fund's liabilities for the last two years (000's omitted):

<b>Risk Management Fund</b>					
<u>Year</u>	<u>Beginning of year</u>	<u>Current-Year Claims and Changes In Estimates</u>	<u>Claim Payments</u>	<u>End of year</u>	
2019	\$ 46,958	\$ 65,206	\$ (76,905)	\$ 35,259	
2018	42,236	80,517	(75,795)	46,958	

Of the \$35.3 million estimated accrued liabilities in the internal service fund, all of the \$35.3 million is reported in accounts payable and accrued liabilities. The \$35.3 million is comprised of \$3.4 million, which is the County Attorney's estimate of general liability claims which may likely settle, \$28.2 million representing Workers' Compensation claims already reported, and additional claims incurred but not yet reported, \$2.9 million for medical claims incurred but not yet reported and other liabilities amounting to \$.8 million. The County utilizes a third party administrator who is responsible for processing claims and estimating liabilities under this coverage.

The County has evaluated its potential pollution remediation obligations as of December 31, 2019. The County is aware of other contamination sites and is working with the NYS DEC on remediation methods. The County expects, at this time, that costs associated with these remediation efforts would be, if any, immaterial.

Pollution remediation obligations are estimates and are subject to changes resulting from price increases or reductions, technology, or changes in applicable laws and regulations.

**18. Tax Abatement**

The County has over 300 real property tax abatement agreements entered into by Imagine Monroe under Article 18-A of the General Municipal Law of the State of New York. These agreements provide for abatement of real property taxes in exchange for a payment in lieu of taxes (PILOT) and are under one of four possible programs:

**JobsPlus Program**

Under the JobsPlus program the recipient can be manufacturers, technology-based producer service companies, commercial projects which will increase the tax assessment with new construction and the rehabilitation of existing commercial buildings that have been vacant for a long period of time. They must meet a minimum of 10% job creation goal over impacted employment within three years. The project must use all local labor for the construction of new, expanded or renovated facilities.

**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2019

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**Enhanced JobsPlus Program**

Under the Enhanced JobsPlus program the recipient can be manufacturers or technology based producer service companies. The requirements are an investment minimum of \$15 million in new plant, machinery and equipment or renovation of existing buildings, a minimum of 100 new jobs from new companies locating in Monroe County, or existing companies expanding operations within Monroe County within 3 years, and in the absence of a waiver permitting otherwise, the project must use all local labor for the construction of new, expanded or renovated facilities.

**Green JobsPlus**

Under the Green JobsPlus program the recipient can be manufacturers, technology-based producer service companies, or commercial projects which will increase the tax assessment with new construction. Requirements for this program are that the project must be rated as certified, gold, silver, or platinum by the United States Green Building Council's Leadership in Energy and Environmental Design Green Building Rating System must meet the minimum of 10% job creation in 3 years and must use all local labor.

**LeasePlus Program**

For the new building construction or renovation projects for Universities and medical related facilities in which a 501(c)3 entity leases from a for-profit entity. The requirements under this program are job creation of 10% within 3 years and the use of local labor.

In addition to the above programs, Shelter Rent Agreements are also available. . Property tax abated under the Shelter rent program is for new building or renovation projects for student or affordable housing. This program requires job creation of a minimum of 10% within 3 years as well as the use of local labor for the construction of new or renovation of facilities. Payments are made to the City of Rochester or the Town municipality based on rents collected by the property owner. The County then receives its share of the rent collected.

If the property owner does not meet the requirements set forth in the PILOT Agreement, the exempted tax amount may be recaptured and repayment of the tax amount abated would be required.

The following information for year ended December 31, 2019 relates to the PILOT agreements entered into under the aforementioned programs:

Total Assessment Value:	\$ 1.5 billion
Total Taxable Value:	\$ 838.3 million
PILOTS Billed:	\$ 8.1 million
County Taxes Abated:	\$ 4.5 million

The following information relates to the Shelter Agreements entered into under the aforementioned programs:

Total Assessment Value:	\$ 291.5 million
Total Taxable Value	\$ 291.5 million
Shelter Rents Received	\$ 0.8 million
County Taxes Abated:	\$ 1.7 million

Of the \$6.2 million taxes abated, no one property represented more than 10% of the total tax abated.

The County is also subject to sales tax abatements granted by Imagine Monroe in order to increase business activity and employment in the region. The amount of sales tax abated which reduced the County's share of sales tax revenue for the year ended December 31, 2019 was \$1.1 million.

**19. Subsequent Event**

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease (COVID-19) as a pandemic, which continues to spread throughout the United States. As a result, New York State has imposed numerous social restrictions; including wide spread business closures, which will directly affect the finances of the County. While the complete impact of this situation for the County, its future results and financial position is not presently determinable, management is currently estimating that an expected budget shortfall of \$45.8-\$84.5 million will exist. This is primarily due to loss of sales tax revenue and reduction of reimbursements from the State for mandated expenses. In April 2020 the County received \$129.4 million in federal CARES Act funding which is being used to fund expenses directly related to the response.

**REQUIRED  
SUPPLEMENTARY  
INFORMATION  
(UNAUDITED)**

**COUNTY OF MONROE, NEW YORK**  
**REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GENERAL FUND - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(000's Omitted)**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Modified Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES</b>					
Real property tax	\$ 394,424	\$ 394,424	\$ 394,424	\$ 393,920	\$ (504)
Sales and other taxes	154,405	154,405	154,405	162,398	7,993
Federal aid	117,965	126,807	134,918	117,557	(17,361)
State aid	194,311	206,691	216,549	178,220	(38,329)
Charges for services	27,265	27,265	27,265	27,757	492
Intergovernmental	41,736	41,944	41,944	40,824	(1,120)
Interdepartmental	2,655	2,655	2,655	2,263	(392)
Use of money and property	5,584	5,584	5,584	9,622	4,038
Repayments and refunds	13,434	13,434	13,434	13,615	181
Payments in lieu of taxes	10,515	10,515	10,515	8,196	(2,319)
Miscellaneous	15,171	15,291	15,291	14,513	(778)
Total revenues	<u>977,465</u>	<u>999,015</u>	<u>1,016,984</u>	<u>968,885</u>	<u>(48,099)</u>
<b>EXPENDITURES</b>					
Health and welfare	560,250	568,388	578,401	514,395	64,006
Public safety	246,151	258,907	267,740	242,026	25,714
Culture, recreation and education	83,365	84,106	87,340	83,354	3,986
General government	37,565	37,550	37,935	34,155	3,780
Transportation	3,524	3,524	3,524	3,524	-
Total expenditures	<u>930,855</u>	<u>952,475</u>	<u>974,940</u>	<u>877,454</u>	<u>97,486</u>
Excess of revenues over expenditures	<u>46,610</u>	<u>46,540</u>	<u>42,044</u>	<u>91,431</u>	<u>49,387</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	<u>(46,610)</u>	<u>(46,610)</u>	<u>(46,610)</u>	<u>(55,853)</u>	<u>(9,243)</u>
Total other financing sources (uses)	<u>(46,610)</u>	<u>(46,610)</u>	<u>(46,610)</u>	<u>(55,853)</u>	<u>(9,243)</u>
Changes in budgeted fund balances	<u>\$ -</u>	<u>\$ (70)</u>	<u>\$ (4,566)</u>	35,578	<u>\$ 40,144</u>
Fund balance at beginning of year, as restated, see note 1P				<u>60,939</u>	
Fund balance at end of year				<u>\$ 96,517</u>	

See accompanying notes to required supplementary information.

**COUNTY OF MONROE, NEW YORK  
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY  
AND RELATED RATIOS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(000's Omitted)**

<b>Total OPEB Liability</b>	<b>2018</b>	<b>2019</b>
Service cost	\$ 13,346	\$ 11,744
Interest	20,663	22,543
Changes in assumptions and differences between actual and expected experience	(59,044)	20,305
Benefit payments	(25,354)	(25,802)
Total change in total OPEB liability	(50,389)	28,790
Total OPEB liability - beginning	599,899	549,510
<b>Total OPEB liability - ending</b>	<b>\$ 549,510</b>	<b>\$ 578,300</b>

Covered-employee payroll	\$ 230,891	\$ 239,290
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Total OPEB liability as a percentage of covered- employee payroll	238.0%	241.7%
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Notes to schedule:

Changes of assumptions. Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following reflects the discount rate used each period:

Discount rate	4.11%	3.26%
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Schedule is intended to show information for 10 years.  
Additional years will be displayed as information becomes available.

Plan Assets. No assets are accumulated in a trust that meets the criteria in GASB 75, paragraph 4, to pay related benefits:

Contributions from the employer and any nonemployer contributing entities, and earnings thereon, must be irrevocable.

Plan assets must be dedicated to providing OPEB to Plan members in accordance with the benefit terms.

Plan assets must be legally protected from the creditors of the employer, nonemployer contributing entities, the Plan administrator, and Plan members.

**COUNTY OF MONROE, NEW YORK**  
**REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)**  
**SCHEDULE OF PROPORTIONATE SHARE OF**  
**NET PENSION LIABILITY (ASSET)**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(000's Omitted)**

<b>New York State and Local Employees' Retirement System (ERS)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Proportion of the net pension liability (asset)	1.07%	1.05%	1.03%	1.06%	1.01%
Proportionate share of the net pension liability	\$ 36,211	\$ 167,992	\$ 96,046	\$ 34,164	\$ 71,406
Covered-employee payroll	\$ 224,109	\$ 224,162	\$ 221,710	\$ 228,894	\$ 237,155
Proportionate share of the net pension liability (asset)	16.16%	74.94%	43.32%	14.93%	30.11%
Plan fiduciary net position as a percentage of the total pension liability (asset)	97.95%	90.70%	94.70%	98.20%	96.27%
<b>New York State Police and Firefighters Retirement System (PFRS)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Proportion of the net pension liability (asset)	0.05%	0.04%	0.04%	0.04%	0.04%
Proportionate share of the net pension liability (asset)	\$ 129	\$ 1,293	\$ 800	\$ 402	\$ 598
Covered-employee payroll	\$ 1,683	\$ 1,793	\$ 1,820	\$ 1,997	\$ 2,135
Proportionate share of the net pension liability (asset)	7.66%	72.11%	43.96%	20.13%	28.01%
Plan fiduciary net position as a percentage of the total pension liability (asset)	99.03%	90.20%	93.50%	96.90%	95.09%

Notes to schedule:

Schedule is intended to show information for 10 years.  
Additional years will be displayed as information becomes available.

**COUNTY OF MONROE, NEW YORK  
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)  
SCHEDULE OF CONTRIBUTIONS  
PENSION PLANS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(000's Omitted)**

**New York State and Local Employees' Retirement System (ERS)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Contractually required contribution	\$ 38,078	\$ 39,810	\$ 46,975	\$ 41,648	\$ 39,919
Contributions in relation to the contractually required contribution	38,078	39,810	46,975	41,648	39,919
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 224,109	\$ 224,162	\$ 221,710	\$ 228,894	\$ 237,155
Contributions as a percentage of covered-employee payroll	16.99%	17.76%	21.19%	18.20%	16.83%

**New York State Police and Firefighters Retirement System (PFRS)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Contractually required contribution	\$ 353	\$ 351	\$ 384	\$ 372	\$ 405
Contributions in relation to the contractually required contribution	353	351	384	372	405
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 1,683	\$ 1,793	\$ 1,820	\$ 1,997	\$ 2,135
Contributions as a percentage of covered-employee payroll	20.97%	19.58%	21.10%	18.63%	18.97%

Notes to schedule:

Schedule is intended to show information for 10 years.

Additional years will be displayed as information becomes available.

## COUNTY OF MONROE, NEW YORK

### Notes to Required Supplementary Information (000's omitted) (Unaudited) Year Ended December 31, 2019

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#### 1. **Budgetary Basis Reporting**

The procedures governing the preparation, submission and adoption of the County's annual budget are stipulated in Article IV of the County Charter and in Article VI of the County Administrative Code.

The County Executive, with the assistance of the Office of Management and Budget (OMB), prepares the annual budget for submission to the County Legislature in a manner and form consistent with these articles. County departments and authorized agencies are required to submit their budget requests and revenue estimates to OMB. These requests are reviewed and analyzed, and the proposed budget is prepared for submission to the County Legislature.

The County Executive is required to submit the proposed budget to the Legislature on or before November 15th. The County Legislature must meet to deliberate on the budget and also must hold at least one public hearing prior to budget adoption. If the Legislature passes the budget as proposed, no further action is required on the part of the County Executive. If the Legislature changes the budget, the changes must be submitted to the County Executive for consideration. The County Executive then has 48 hours to approve or disapprove each of the Legislative changes. The Legislature can override a County Executive veto within the next 48 hours with a three-fifths majority vote.

If a budget has not been passed on or before the second Tuesday in December, the Legislature must meet daily until the budget is passed. If the budget is not passed by December 16th, then the budget as submitted by the County Executive, with any Legislative changes agreed to by the County Executive, becomes the adopted budget for the next year. The Office of Management and Budget has the authority to transfer budget amounts between accounts within any department up to and including \$10 thousand on an annual aggregate basis for all funds of the County. The County Legislature must approve amounts exceeding this limitation.

The general fund is the only major fund with a legally-adopted budget. Appropriations for all budgets lapse at fiscal year-end. The general fund's budget is adopted on a departmental and object level of expenditure basis in which expenditures may not legally exceed appropriations.

Individual governmental fund comparisons of budgetary and actual data at the legal level of control established by the adopted budget (i.e., minimally at the department and object level) are not presented in this report for those funds with annual adopted budgets due to the excessive detail involved.

On a budget basis, sales tax revenue amounts reflect only the County share of the sales tax distribution.



## COUNTY OF MONROE, NEW YORK

### Notes to Required Supplementary Information (000's omitted) (Unaudited) Year Ended December 31, 2019

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A summary of legally-adopted budgetary activity for the County's general fund for the year ended 2019 follows (000's omitted):

#### Revenues and other Financing Sources

Original Adopted Budget	\$ 977,465
Budget Amendments and Transfers	<u>21,550</u>
Amended Budget	999,015
Grants Residual Budget Carryover	<u>17,969</u>
Modified Budget	<u><u>\$ 1,016,984</u></u>

#### Expenditures and other Financing Uses

Original Adopted Budget	\$ 977,465
Budget Amendments and Transfers	<u>21,620</u>
Amended Budget	999,085
Prior Year Encumbrances and Grants Residual Budget Carryover	<u>22,465</u>
Modified Budget	<u><u>\$ 1,021,550</u></u>

The general fund budget includes grants awarded to the County from state and federal sources. The adopted budget reflects the budget originally approved by the County Legislature. The amended budget includes transfers and amendments approved during the current year including new grant awards not part of the original adopted budget. The amended budget includes a small carryforward of prior year grant expenses which will be offset by revenue received in the current year. The modified budget includes a carryover of prior year encumbrances affecting the expenditure budget only, as well as reappropriations of grants from the prior year that will be expended and received in later years of multi-year funded federal and state grants.

# **COMBINING FINANCIAL INFORMATION**

**COUNTY OF MONROE, NEW YORK  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
AS OF DECEMBER 31, 2019  
(000's Omitted)**

	Special Revenue Funds	Debt Service Funds		Total Nonmajor Governmental Funds
		General	MTASC	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 17,279	\$ 9,839	\$ 236	\$ 27,354
Accounts receivables, net	11,274	-	9,258	20,532
Due from other funds	5,074	-	-	5,074
Due from other governments:				
State and Federal - other	1,733	-	-	1,733
Local governments	5,048	161	-	5,209
Inventories	786	-	-	786
Restricted assets:				
Cash and cash equivalents	-	4,630	13,074	17,704
Other assets	116	-	10	126
Total assets	<u>41,310</u>	<u>14,630</u>	<u>22,578</u>	<u>78,518</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable and accrued liabilities	2,278	-	-	2,278
Due to other funds	11,000	-	-	11,000
Due to other governments	1,744	-	-	1,744
Total liabilities	<u>15,022</u>	<u>-</u>	<u>-</u>	<u>15,022</u>
Deferred inflows of resources:				
Community Development loan repayments	10,945	-	-	10,945
Tobacco settlement revenue	-	-	9,240	9,240
Total deferred inflows of resources	<u>10,945</u>	<u>-</u>	<u>9,240</u>	<u>20,185</u>
Fund balances:				
Nonspendable	902	-	10	912
Restricted	11,461	4,630	13,074	29,165
Committed	2,980	-	-	2,980
Assigned	-	10,000	254	10,254
Total fund balances	<u>15,343</u>	<u>14,630</u>	<u>13,338</u>	<u>43,311</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 41,310</u>	<u>\$ 14,630</u>	<u>\$ 22,578</u>	<u>\$ 78,518</u>

See accompanying independent auditor's report.

**COUNTY OF MONROE, NEW YORK**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**AS OF DECEMBER 31, 2019**  
**(000's Omitted)**

	Special Revenue Funds	Debt Service Funds		Total Nonmajor Governmental Funds
		General	MTASC	
<b>REVENUES:</b>				
Federal aid	\$ 3,903	\$ -	\$ -	\$ 3,903
State aid	9,534	-	-	9,534
Charges for services	6,720	-	-	6,720
Intergovernmental	7,090	1,814	-	8,904
Interdepartmental	27	-	-	27
Use of money and property	29	383	-	412
Repayments and refunds	59	-	-	59
Tobacco settlement	-	-	9,825	9,825
Miscellaneous	2,713	-	-	2,713
Total revenues	<u>30,075</u>	<u>2,197</u>	<u>9,825</u>	<u>42,097</u>
<b>EXPENDITURES:</b>				
Public safety	4,119	-	-	4,119
Culture, recreation and education	11,074	-	-	11,074
General government	120	-	90	210
Transportation	20,450	-	-	20,450
Economic development	3,412	-	-	3,412
Debt service:				
Principal retirement	-	32,902	470	33,372
Bond issuance costs	-	471	-	471
Interest and fiscal charges	-	13,202	9,193	22,395
Total expenditures	<u>39,175</u>	<u>46,575</u>	<u>9,753</u>	<u>95,503</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,100)</u>	<u>(44,378)</u>	<u>72</u>	<u>(53,406)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	9,529	-	9,529
Gain (Loss) on refunding issue	-	(4)	-	(4)
Premium on bonds/notes issued	-	1,625	-	1,625
Redemption/payments to escrow agent	-	(10,427)	-	(10,427)
Transfers in	24,294	41,533	-	65,827
Transfers out	(15,544)	(5,525)	-	(21,069)
Total other financing sources	<u>8,750</u>	<u>36,731</u>	<u>-</u>	<u>45,481</u>
Changes in fund balances	(350)	(7,647)	72	(7,925)
Fund balances at beginning of year	<u>15,693</u>	<u>22,277</u>	<u>13,266</u>	<u>51,236</u>
Fund balances at end of year	<u>\$ 15,343</u>	<u>\$ 14,630</u>	<u>\$ 13,338</u>	<u>\$ 43,311</u>

See accompanying independent auditor's report.

**COUNTY OF MONROE, NEW YORK  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
AS OF DECEMBER 31, 2019  
(000's Omitted)**

	<u>Road Fund</u>	<u>Special Grants</u>	<u>Green Space Initiative</u>	<u>Library Fund</u>	<u>County Park Funds</u>	<u>County Jail Commissary Funds</u>	<u>Other Public Safety Funds</u>	<u>Stormwater Coalition Fund</u>	<u>Misc. Trust Funds</u>	<u>Total Special Revenue</u>
<b>ASSETS</b>										
Cash and cash equivalents	\$ 1,859	\$ 237	\$ 334	\$ 1,860	\$ 508	\$ 8,733	\$ 2,683	\$ 765	\$ 300	\$ 17,279
Accounts receivables, net	41	10,829	-	109	-	245	-	-	50	11,274
Due from other funds	5,074	-	-	-	-	-	-	-	-	5,074
Due from other governments:										
State and Federal - other	1,394	337	-	2	-	-	-	-	-	1,733
Local governments	5,048	-	-	-	-	-	-	-	-	5,048
Inventories	786	-	-	-	-	-	-	-	-	786
Other assets	116	-	-	-	-	-	-	-	-	116
Total assets	<u>14,318</u>	<u>11,403</u>	<u>334</u>	<u>1,971</u>	<u>508</u>	<u>8,978</u>	<u>2,683</u>	<u>765</u>	<u>350</u>	<u>41,310</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>										
Liabilities:										
Accounts payable & accrued liabilities	1,036	158	-	133	12	885	28	26	-	2,278
Due to other funds	11,000	-	-	-	-	-	-	-	-	11,000
Due to other governments	-	300	-	1,444	-	-	-	-	-	1,744
Total liabilities	<u>12,036</u>	<u>458</u>	<u>-</u>	<u>1,577</u>	<u>12</u>	<u>885</u>	<u>28</u>	<u>26</u>	<u>-</u>	<u>15,022</u>
Deferred inflows of resources:										
Community Development loan repayments	-	10,945	-	-	-	-	-	-	-	10,945
Total deferred inflows of resources	<u>-</u>	<u>10,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,945</u>
Fund balances:										
Nonspendable	902	-	-	-	-	-	-	-	-	902
Restricted	1,380	-	-	394	-	8,093	1,594	-	-	11,461
Committed	-	-	334	-	496	-	1,061	739	350	2,980
Total fund balances	<u>2,282</u>	<u>-</u>	<u>334</u>	<u>394</u>	<u>496</u>	<u>8,093</u>	<u>2,655</u>	<u>739</u>	<u>350</u>	<u>15,343</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 14,318</u>	<u>\$ 11,403</u>	<u>\$ 334</u>	<u>\$ 1,971</u>	<u>\$ 508</u>	<u>\$ 8,978</u>	<u>\$ 2,683</u>	<u>\$ 765</u>	<u>\$ 350</u>	<u>\$ 41,310</u>

See accompanying independent auditor's report.

**COUNTY OF MONROE, NEW YORK**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**AS OF DECEMBER 31, 2019**  
**(000's Omitted)**

	<b>Road Fund</b>	<b>Special Grants</b>	<b>Green Space Initiative</b>	<b>Library Fund</b>	<b>County Park Funds</b>	<b>County Jail Commissary Funds</b>	<b>Other Public Safety Funds</b>	<b>Stormwater Coalition Fund</b>	<b>Misc. Trust Funds</b>	<b>Total Special Revenue</b>
<b>REVENUES:</b>										
Federal aid	\$ 571	\$ 3,187	\$ -	\$ 1	\$ -	\$ -	\$ 144	\$ -	\$ -	\$ 3,903
State aid	7,225	-	-	2,309	-	-	-	-	-	9,534
Charges for services	4,765	-	-	-	-	1,765	17	173	-	6,720
Intergovernmental	5,937	-	-	1,141	-	-	12	-	-	7,090
Interdepartmental	27	-	-	-	-	-	-	-	-	27
Use of money and property	20	-	3	-	-	-	6	-	-	29
Repayments and refunds	59	-	-	-	-	-	-	-	-	59
Miscellaneous	172	225	-	608	267	1,391	-	-	50	2,713
Total revenues	<u>18,776</u>	<u>3,412</u>	<u>3</u>	<u>4,059</u>	<u>267</u>	<u>3,156</u>	<u>179</u>	<u>173</u>	<u>50</u>	<u>30,075</u>
<b>EXPENDITURES:</b>										
Public safety	-	-	-	-	-	3,724	395	-	-	4,119
Culture, recreation and education	-	-	-	10,757	317	-	-	-	-	11,074
General government	-	-	-	-	-	-	-	120	-	120
Transportation	20,450	-	-	-	-	-	-	-	-	20,450
Economic development	-	3,412	-	-	-	-	-	-	-	3,412
Total expenditures	<u>20,450</u>	<u>3,412</u>	<u>-</u>	<u>10,757</u>	<u>317</u>	<u>3,724</u>	<u>395</u>	<u>120</u>	<u>-</u>	<u>39,175</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,674)</u>	<u>-</u>	<u>3</u>	<u>(6,698)</u>	<u>(50)</u>	<u>(568)</u>	<u>(216)</u>	<u>53</u>	<u>50</u>	<u>(9,100)</u>
<b>OTHER FINANCING SOURCES (USES):</b>										
Transfers in	17,342	-	-	6,952	-	-	-	-	-	24,294
Transfers out	(15,362)	-	-	(182)	-	-	-	-	-	(15,544)
Total other financing sources (uses)	<u>1,980</u>	<u>-</u>	<u>-</u>	<u>6,770</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,750</u>
Changes in fund balances	306	-	3	72	(50)	(568)	(216)	53	50	(350)
Fund balances at beginning of year	<u>1,976</u>	<u>-</u>	<u>331</u>	<u>322</u>	<u>546</u>	<u>8,661</u>	<u>2,871</u>	<u>686</u>	<u>300</u>	<u>15,693</u>
Fund balances at end of year	<u>\$ 2,282</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 394</u>	<u>\$ 496</u>	<u>\$ 8,093</u>	<u>\$ 2,655</u>	<u>\$ 739</u>	<u>\$ 350</u>	<u>\$ 15,343</u>

See accompanying independent auditor's report.

**COUNTY OF MONROE, NEW YORK**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**AS OF DECEMBER 31, 2019**  
(000's Omitted)

	Central Services	Building Accounts	Information Services	Fleet Management	Risk Management	Total
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 604	\$ 14,155	\$ 1,358	\$ 2,222	\$ 12,006	\$ 30,345
Accounts receivables, net	-	-	13	2	3	18
Due from other governments	-	1,100	52	46	-	1,198
Inventories	106	-	-	562	-	668
Other assets	6	49	94	17	1,098	1,264
Total current assets	716	15,304	1,517	2,849	13,107	33,493
Noncurrent assets:						
Restricted assets						
Cash and cash equivalents	-	5,754	7,070	347	-	13,171
Capital assets, net of accumulated depreciation	-	86,212	13,221	8,859	-	108,292
Total noncurrent assets	-	91,966	20,291	9,206	-	121,463
Total assets	716	107,270	21,808	12,055	13,107	154,956
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension	30	435	679	152	-	1,296
Other postemployment benefits	380	2,731	5,147	1,058	-	9,316
Total deferred outflows of resources	410	3,166	5,826	1,210	-	10,612
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable and accrued liabilities	59	2,022	2,595	479	35,119	40,274
Due to other governments	-	813	-	-	140	953
Current portion of:						
Bonds payable	-	5,555	1,117	453	-	7,125
Total current liabilities	59	8,390	3,712	932	35,259	48,352
Noncurrent liabilities:						
Bonds payable	-	50,226	5,319	4,806	-	60,351
Net Pension Liability	36	537	811	203	-	1,587
Total other postemployment benefits	749	5,175	9,989	1,977	-	17,890
Other long-term liabilities	5	11,171	65	29	-	11,270
Total noncurrent liabilities	790	67,109	16,184	7,015	-	91,098
Total liabilities	849	75,499	19,896	7,947	35,259	139,450
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension	35	235	483	84	-	837
Other postemployment benefits	14	88	177	33	-	312
Total deferred inflows of resources	49	323	660	117	-	1,149
<b>NET POSITION</b>						
Net investment in capital assets	-	21,003	5,389	3,707	-	30,099
Restricted for:						
Capital projects	-	-	6,313	-	-	6,313
Unrestricted (deficit)	228	13,611	(4,624)	1,494	(22,152)	(11,443)
Total net position (deficit)	\$ 228	\$ 34,614	\$ 7,078	\$ 5,201	\$ (22,152)	\$ 24,969

See accompanying independent auditor's report.

**COUNTY OF MONROE, NEW YORK**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**AS OF DECEMBER 31, 2019**  
(000's Omitted)

	<u>Central Services</u>	<u>Building Accounts</u>	<u>Information Services</u>	<u>Fleet Management</u>	<u>Risk Management</u>	<u>Total</u>
<b>Operating revenues:</b>						
Charges for services	\$ -	\$ 1,544	\$ -	\$ 148	\$ 7,352	\$ 9,044
Interdepartmental	1,571	28,799	14,628	4,113	74,545	123,656
Repayments and refunds	-	-	-	8	-	8
Miscellaneous	-	9	16	8	66	99
<b>Total operating revenues</b>	<u>1,571</u>	<u>30,352</u>	<u>14,644</u>	<u>4,277</u>	<u>81,963</u>	<u>132,807</u>
<b>Operating expenses:</b>						
Personnel services	208	1,592	2,960	590	-	5,350
Employee benefits	160	1,361	2,018	472	-	4,011
Contractual	827	10,909	3,729	192	71,505	87,162
Depreciation and amortization	-	6,370	2,199	318	-	8,887
Other	427	10,319	811	2,360	538	14,455
<b>Total operating expenses</b>	<u>1,622</u>	<u>30,551</u>	<u>11,717</u>	<u>3,932</u>	<u>72,043</u>	<u>119,865</u>
Operating income (loss)	<u>(51)</u>	<u>(199)</u>	<u>2,927</u>	<u>345</u>	<u>9,920</u>	<u>12,942</u>
<b>Nonoperating revenues (expenses):</b>						
Federal aid	2	13	55	1	-	71
State aid	-	658	-	-	-	658
Use of money and property	-	63	70	6	-	139
Interest and fiscal charges	-	(2,305)	(314)	(222)	(30)	(2,871)
Gain (loss) on disposal of capital assets	-	46	5	-	-	51
Other income (expense)	-	(44)	(2)	(2)	-	(48)
Capital projects						
State aid	-	91	-	-	-	91
Local governments	-	199	-	-	-	199
<b>Total nonoperating revenues (expenses)</b>	<u>2</u>	<u>(1,279)</u>	<u>(186)</u>	<u>(217)</u>	<u>(30)</u>	<u>(1,710)</u>
<b>Income (loss) before capital contributions and transfers</b>	<u>(49)</u>	<u>(1,478)</u>	<u>2,741</u>	<u>128</u>	<u>9,890</u>	<u>11,232</u>
<b>Contributions and transfers:</b>						
Transfers in	1	890	-	-	-	891
Transfers out	-	(242)	(2,577)	-	-	(2,819)
<b>Total contributions and transfers</b>	<u>1</u>	<u>648</u>	<u>(2,577)</u>	<u>-</u>	<u>-</u>	<u>(1,928)</u>
<b>Change in net position (deficit)</b>	<u>(48)</u>	<u>(830)</u>	<u>164</u>	<u>128</u>	<u>9,890</u>	<u>9,304</u>
Net position (deficit)-beginning of year	276	35,444	6,914	5,073	(32,042)	15,665
<b>Net position (deficit)-end of year</b>	<u>\$ 228</u>	<u>\$ 34,614</u>	<u>\$ 7,078</u>	<u>\$ 5,201</u>	<u>\$ (22,152)</u>	<u>\$ 24,969</u>

See accompanying independent auditor's report.



**COUNTY OF MONROE, NEW YORK**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
(000's Omitted)

	<u>Central Services</u>	<u>Building Accounts</u>	<u>Information Services</u>	<u>Fleet Management</u>	<u>Risk Management</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from providing services	\$ -	\$ 1,699	\$ -	\$ 130	\$ 7,350	\$ 9,179
Cash received from other funds for services	1,571	28,799	14,626	4,113	74,545	123,654
Payments to or on behalf of employees	(368)	(2,953)	(4,338)	(1,062)	(3,522)	(12,243)
Payments to suppliers	(872)	(12,622)	(2,759)	(2,335)	(14,927)	(33,515)
Payments for interfund services	(327)	(9,377)	(563)	(314)	(538)	(11,119)
Claims paid	-	-	-	-	(76,905)	(76,905)
Other receipts (payments)	17	(157)	(45)	(171)	13,616	13,260
Net cash provided by (used in) operating activities	<u>21</u>	<u>5,389</u>	<u>6,921</u>	<u>361</u>	<u>(381)</u>	<u>12,311</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Federal aid	2	13	55	1	-	71
State aid	-	658	-	-	-	658
Transfers in	1	890	-	-	-	891
Transfers out	-	(242)	(2,577)	-	-	(2,819)
Net cash provided by (used in) noncapital financing activities	<u>3</u>	<u>1,319</u>	<u>(2,522)</u>	<u>1</u>	<u>-</u>	<u>(1,199)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Interest paid	-	(2,305)	(314)	(222)	(30)	(2,871)
Proceeds from the issuance of bonds	-	5,756	175	210	-	6,141
Refunding of bonds	-	18	1	-	-	19
Principal paid on notes	-	-	-	-	(1,400)	(1,400)
Principal paid on bonds	-	(9,607)	(1,116)	(418)	-	(11,141)
Premium from the issuance of bonds	-	726	19	32	-	777
Capital contributions	-	-	-	545	-	545
Acquisition and construction of capital assets	-	(5,370)	(3,684)	(1,002)	-	(10,056)
Other receipts (payments)	-	377	(2)	-	-	375
Net cash provided by (used in) capital and related financing activities	<u>\$ -</u>	<u>\$ (10,405)</u>	<u>\$ (4,921)</u>	<u>\$ (855)</u>	<u>\$ (1,430)</u>	<u>\$ (17,611)</u>

(continued)

**COUNTY OF MONROE, NEW YORK**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(000's Omitted)**

	Central Services	Building Accounts	Information Services	Fleet Management	Risk Management	Total
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Receipts from use of money and property	\$ -	\$ 63	\$ 70	\$ 6	\$ -	\$ 139
Net cash provided by (used in) investing activities	-	63	70	6	-	139
Net increase (decrease) in cash and cash equivalents	24	(3,634)	(452)	(487)	(1,811)	(6,360)
Cash and cash equivalents, beginning of year	580	23,543	8,880	3,056	13,817	49,876
Cash and cash equivalents, end of year	<u>604</u>	<u>19,909</u>	<u>8,428</u>	<u>2,569</u>	<u>12,006</u>	<u>43,516</u>
<b>CLASSIFICATION</b>						
Cash and cash equivalents - unrestricted	604	14,155	1,358	2,222	12,006	30,345
Cash and cash equivalents - restricted	-	5,754	7,070	347	-	13,171
Total cash and cash equivalents	<u>604</u>	<u>19,909</u>	<u>8,428</u>	<u>2,569</u>	<u>12,006</u>	<u>43,516</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>						
Operating income (loss)	(51)	(199)	2,927	345	9,920	12,942
Adjustments to reconcile operating income (loss) to cash provided by (used in) operations:						
Depreciation and amortization	-	6,370	2,199	318	-	8,887
Change in:						
Accounts receivable	-	328	(8)	(2)	(2)	316
Due from other governments	-	(266)	(52)	(24)	-	(342)
Inventories	17	-	-	(177)	-	(160)
Other assets	-	11	(3)	(2)	-	6
Deferred outflows - other postemployment benefits	(369)	(2,661)	(5,006)	(1,031)	-	(9,067)
Accounts payable, accrued and other liabilities	421	1,869	6,827	927	(10,299)	(255)
Deferred inflows - pensions	5	38	72	15	-	130
Deferred inflows - other postemployment benefits	(2)	(17)	(35)	(8)	-	(62)
Due to other governments	-	(5)	-	-	-	(5)
Unearned revenue	-	(79)	-	-	-	(79)
Net cash provided by (used in) operating activities	<u>\$ 21</u>	<u>\$ 5,389</u>	<u>\$ 6,921</u>	<u>\$ 361</u>	<u>\$ (381)</u>	<u>\$ 12,311</u>

See accompanying independent auditor's report.

# **STATISTICAL SECTION (UNAUDITED)**

This section contains the following:

- **FINANCIAL TRENDS** – These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.
- **REVENUE CAPACITY** – These schedules contain information to help the reader assess the County’s most significant local revenue sources, property and sales taxes.
- **DEBT CAPACITY** – These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue debt in the future.
- **DEMOGRAPHIC AND ECONOMIC INFORMATION** – These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.
- **OPERATING INFORMATION** – These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

County of Monroe, New York  
Net Position by Component  
Last Ten Years  
*(accrual basis of accounting and 000's omitted)*

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Governmental activities:</b>										
Invested in capital assets, net of related debt	\$ 450,049	\$ 459,858	\$ 525,032	\$ 527,458	\$ 519,371	\$ 504,031	\$ 487,466	\$ 541,653	\$ 537,335	\$ 541,942
Restricted	16,818	27,203	27,226	25,993	24,274	23,003	29,505	41,690	40,539	37,477
Unrestricted	(301,696)	(341,035)	(477,849)	(545,589)	(579,375)	(631,030)	(706,895)	(771,757)	(1,015,396)	(956,120)
<b>Total governmental activities</b>	<b>165,171</b>	<b>146,026</b>	<b>74,409</b>	<b>7,862</b>	<b>(35,730)</b>	<b>(103,996)</b>	<b>(189,924)</b>	<b>(188,414)</b>	<b>(437,522)</b>	<b>(376,701)</b>
<b>Business-type activities:</b>										
Invested in capital assets, net of related debt	395,359	374,431	358,820	341,366	322,138	311,737	287,109	266,467	284,627	280,762
Restricted	1,009	3,429	2,654	3,867	4,565	229	510	141	258	2,908
Unrestricted	9,282	(1,628)	(10,026)	(19,724)	(27,821)	(39,995)	(46,281)	(24,482)	(9,214)	(18,015)
<b>Total business-type activities</b>	<b>405,650</b>	<b>376,232</b>	<b>351,448</b>	<b>325,509</b>	<b>298,882</b>	<b>271,971</b>	<b>241,338</b>	<b>242,126</b>	<b>275,671</b>	<b>265,655</b>
<b>Primary government:</b>										
Invested in capital assets, net of related debt	845,408	834,289	883,852	868,824	841,509	815,768	774,575	808,120	821,962	822,704
Restricted	17,827	30,632	29,880	29,860	28,839	23,232	30,015	41,831	40,797	40,385
Unrestricted	(292,414)	(342,663)	(487,875)	(565,313)	(607,196)	(671,025)	(753,176)	(796,239)	(1,024,610)	(974,135)
<b>Total primary government</b>	<b>\$ 570,821</b>	<b>\$ 522,258</b>	<b>\$ 425,857</b>	<b>\$ 333,371</b>	<b>\$ 263,152</b>	<b>\$ 167,975</b>	<b>\$ 51,414</b>	<b>\$ 53,712</b>	<b>\$ (161,851)</b>	<b>\$ (111,046)</b>

County of Monroe, New York  
Changes in Net Position  
Last Ten Years  
*(accrual basis of accounting and 000's omitted)*

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Expenses:</b>										
<b>Governmental activities:</b>										
General government	\$ 332,712	\$ 351,047	\$ 375,682	\$ 367,927	\$ 363,509	\$ 373,032	\$ 391,191	\$ 337,388	\$ 407,111	\$ 414,772
Public safety	219,760	237,357	253,206	253,090	265,372	280,834	281,135	299,764	246,288	250,820
Health and welfare	572,101	572,980	572,866	579,703	561,707	563,331	561,348	549,436	535,440	510,085
Culture, recreation and education	96,699	95,862	101,532	98,672	100,361	105,367	143,338	108,182	94,038	103,557
Transportation	58,541	51,957	58,012	58,926	57,656	51,599	53,397	55,361	53,985	50,455
Sanitation	75	76	74	74	75	67	75	75	75	37
Economic development	5,583	4,620	3,009	3,381	3,064	2,892	2,536	3,022	2,377	3,412
Interest on bonds and notes payable	23,264	22,758	23,406	22,345	20,608	21,120	22,291	25,342	25,530	26,101
Total government activities	<u>1,308,735</u>	<u>1,336,657</u>	<u>1,387,787</u>	<u>1,384,118</u>	<u>1,372,352</u>	<u>1,398,242</u>	<u>1,455,311</u>	<u>1,378,570</u>	<u>1,364,844</u>	<u>1,359,239</u>
<b>Business-type activities:</b>										
Solid Waste	17,496	17,013	17,109	18,702	18,295	15,839	13,365	12,910	13,761	11,396
Airport	33,255	31,861	31,290	30,884	31,398	31,648	32,507	31,849	30,887	34,772
Hospital	69,611	71,025	72,587	72,316	73,341	75,060	78,169	67,065	68,866	73,868
Pure Waters	75,549	79,303	78,774	81,082	78,505	80,288	82,264	79,912	76,877	76,355
Energy	15,280	14,710	15,069	16,208	16,830	14,778	12,802	13,101	15,193	12,867
Total business-type activities	<u>211,191</u>	<u>213,912</u>	<u>214,829</u>	<u>219,192</u>	<u>218,369</u>	<u>217,613</u>	<u>219,107</u>	<u>204,837</u>	<u>205,584</u>	<u>209,258</u>
Total primary government	<u>1,519,926</u>	<u>1,550,569</u>	<u>1,602,616</u>	<u>1,603,310</u>	<u>1,590,721</u>	<u>1,615,855</u>	<u>1,674,418</u>	<u>1,583,407</u>	<u>1,570,428</u>	<u>1,568,497</u>
<b>Program Revenues:</b>										
<b>Governmental activities:</b>										
Charges for services:										
General government	34,273	33,611	33,686	30,140	32,961	35,503	35,079	41,201	41,210	42,914
Public safety	11,737	11,351	11,953	11,664	12,480	13,307	13,724	14,183	13,869	14,478
Health and welfare	3,821	3,910	4,007	3,893	3,992	3,816	3,667	3,842	3,766	3,708
Culture, recreation and education	23,755	25,488	27,999	29,241	29,902	30,464	31,109	30,695	32,886	32,605
Transportation	5,263	5,586	10,937	10,930	10,553	11,423	11,458	10,866	10,739	10,808
Operating grants and contributions	412,470	395,445	365,603	370,041	368,133	355,959	361,425	342,579	331,623	332,820
Capital grants and contributions	31,553	30,471	35,009	36,855	17,038	22,142	33,088	19,511	12,983	20,905
Total governmental activities	<u>\$ 522,872</u>	<u>\$ 505,862</u>	<u>\$ 489,194</u>	<u>\$ 492,764</u>	<u>\$ 475,059</u>	<u>\$ 472,614</u>	<u>\$ 489,550</u>	<u>\$ 462,877</u>	<u>\$ 447,076</u>	<u>\$ 458,238</u>

(continued)

County of Monroe, New York  
Changes in Net Position  
Last Ten Years  
*(accrual basis of accounting and 000's omitted)*

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Business-type activities:</b>										
Charges for services:										
Solid Waste	\$ 5,927	\$ 6,471	\$ 5,704	\$ 5,755	\$ 5,888	\$ 6,305	\$ 6,292	\$ 7,984	\$ 7,461	\$ 7,395
Airport	19,651	19,056	18,463	18,852	18,408	18,595	17,895	18,357	19,460	20,433
Hospital	68,856	67,423	70,883	69,289	66,320	69,035	67,512	73,833	62,660	69,022
Pure Waters	56,047	55,003	58,552	58,587	60,923	60,685	59,694	62,131	62,924	60,517
Energy	14,992	14,727	15,076	16,291	16,830	14,776	12,804	13,100	15,202	12,881
Operating grants and contributions	1,408	1,315	1,193	1,122	1,007	752	226	315	374	380
Capital grants and contributions	14,622	11,665	10,448	13,259	9,951	11,986	11,690	21,282	66,256	18,618
Total business-type activities	181,503	175,660	180,319	183,155	179,327	182,134	176,113	197,002	234,337	189,246
Total primary government	704,375	681,522	669,513	675,919	654,386	654,748	665,663	659,879	681,413	647,484
Net (Expense)/Revenue										
Governmental activities	(785,863)	(830,795)	(898,593)	(891,354)	(897,293)	(925,628)	(965,761)	(915,693)	(917,768)	(901,001)
Business-type activities	(29,688)	(38,252)	(34,510)	(36,037)	(39,042)	(35,479)	(42,994)	(7,835)	28,753	(20,012)
Total primary government	(815,551)	(869,047)	(933,103)	(927,391)	(936,335)	(961,107)	(1,008,755)	(923,528)	(889,015)	(921,013)
<b>General Revenues and Other</b>										
<b>Changes in Net Position:</b>										
<b>Governmental activities:</b>										
Taxes	774,514	798,258	812,310	817,430	832,462	844,525	862,667	890,858	912,818	942,158
Tobacco settlement revenues	10,674	9,227	10,604	10,870	12,857	18,293	12,480	8,792	9,847	9,939
Investment earnings	218	269	203	162	90	66	182	673	2,265	4,062
Miscellaneous	3,822	3,896	3,859	3,866	6,923	5,200	4,504	5,365	4,797	7,409
Transfers	-	-	-	-	1,369	-	-	873	735	(1,776)
Total governmental activities	789,228	811,650	826,976	832,328	853,701	868,084	879,833	906,561	930,462	961,792
<b>Business-type activities:</b>										
Investment earnings	-	-	-	-	-	-	427	686	913	1,092
Gain on sale of capital assets	-	-	-	-	-	-	2,147	-	-	-
Miscellaneous	10,322	8,834	9,726	11,491	13,784	11,553	9,787	8,810	9,424	7,128
Transfers	-	-	-	-	(1,369)	-	-	(873)	(735)	1,776
Total business-type activities	10,322	8,834	9,726	11,491	12,415	11,553	12,361	8,623	9,602	9,996
Total primary government	799,550	820,484	836,702	843,819	866,116	879,637	892,194	915,184	940,064	971,788
<b>Change in Net Position before merger of LDC's:</b>										
Governmental activities	3,365	(19,145)	(71,617)	(59,026)	(43,592)	(57,544)	(85,928)	(9,132)	12,694	60,791
Business-type activities	(19,366)	(29,418)	(24,784)	(24,546)	(26,627)	(23,926)	(30,633)	788	38,355	(10,016)
Total primary government	(16,001)	(48,563)	(96,401)	(83,572)	(70,219)	(81,470)	(116,561)	(8,344)	51,049	50,775
<b>Merger of LDC's into Monroe County</b>										
Governmental activities	-	-	-	-	-	-	-	10,642	-	-
<b>Change in Net Position after merger of LDC's:</b>										
Governmental activities	3,365	(19,145)	(71,617)	(59,026)	(43,592)	(57,544)	(85,928)	1,510	12,694	60,791
Business-type activities	(19,366)	(29,418)	(24,784)	(24,546)	(26,627)	(23,926)	(30,633)	788	38,355	(10,016)
Total primary government	\$ (16,001)	\$ (48,563)	\$ (96,401)	\$ (83,572)	\$ (70,219)	\$ (81,470)	\$ (116,561)	\$ 2,298	\$ 51,049	\$ 50,775

Source: Monroe County Department of Finance - Office of the Controller

County of Monroe, New York  
Fund Balances, Governmental Funds  
Last Ten Years  
*(modified accrual basis of accounting and 000's omitted)*

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Fund:</b>										
Reserved	\$ 12,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	89	-	-	-	-	-	-	-	-	-
Nonspendable	-	1,619	1,617	2,794	4,100	1,596	9,138	9,251	30,814	30,447
Restricted	-	6,126	5,565	4,401	1,547	847	934	1,261	1,927	1,999
Committed	-	2,608	2,219	3,110	2,926	2,569	2,140	2,563	3,602	2,508
Assigned	-	761	2,993	917	7,501	11,526	6,204	7,923	8,840	42,838
Unassigned	-	7,842	1,708	17	4,212	6,947	8,727	18,141	15,726	18,725
Total general fund	<u>12,167</u>	<u>18,956</u>	<u>14,102</u>	<u>11,239</u>	<u>20,286</u>	<u>23,485</u>	<u>27,143</u>	<u>39,139</u>	<u>60,909</u>	<u>96,517</u>
<b>All Other Governmental Funds:</b>										
Reserved	37,527	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	8,306	-	-	-	-	-	-	-	-	-
Capital projects funds	(1,104)	-	-	-	-	-	-	-	-	-
Debt service funds	1,063	-	-	-	-	-	-	-	-	-
Nonspendable	-	955	736	697	614	581	648	948	999	912
Restricted	-	36,532	46,611	38,939	39,624	74,843	43,418	43,492	52,358	57,993
Committed	-	2,087	1,811	1,713	1,777	1,871	3,073	3,241	3,152	2,980
Assigned	-	3,205	3,187	3,376	2,115	2,243	8,059	17,429	15,807	10,254
Unassigned	-	(21,541)	(9,957)	(23,292)	(48,326)	(47,433)	(16,254)	(9,342)	(16,725)	(10,382)
Total all other governmental funds	<u>\$ 45,792</u>	<u>\$ 21,238</u>	<u>\$ 42,388</u>	<u>\$ 21,433</u>	<u>\$ (4,196)</u>	<u>\$ 32,105</u>	<u>\$ 38,944</u>	<u>\$ 55,768</u>	<u>\$ 55,591</u>	<u>\$ 61,757</u>

Source: Monroe County Department of Finance - Office of the Controller

County of Monroe, New York  
Governmental Funds, Changes in Fund Balances  
Last Ten Years  
(modified accrual basis of accounting and 000's omitted)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenues:</b>										
Taxes	\$ 755,293	\$ 778,843	\$ 797,472	\$ 800,599	\$ 804,311	\$ 816,462	\$ 837,848	\$ 870,660	\$ 888,301	\$ 918,836
Federal aid	193,650	196,555	162,471	168,011	157,225	143,875	139,067	134,217	125,321	127,027
State aid	219,084	202,808	202,220	207,377	196,228	194,054	206,910	194,633	188,778	193,865
Charges for services	24,748	27,550	28,381	29,922	29,356	31,918	30,528	33,293	33,432	34,477
Intergovernmental	37,233	38,080	47,386	45,385	47,265	46,034	46,414	47,241	49,611	49,728
Interdepartmental	2,904	2,509	2,045	2,155	2,174	1,718	1,493	2,143	1,884	2,290
Use of money and property	6,684	7,121	7,867	7,161	7,181	6,081	5,373	6,206	8,194	10,034
Repayments and refunds	16,518	15,404	16,469	14,781	12,753	15,109	17,823	19,164	16,183	13,674
Payments in lieu of taxes	8,062	7,836	7,932	8,099	7,169	7,559	7,156	7,604	7,872	8,196
Tobacco settlement	11,149	10,570	10,779	10,773	12,188	10,430	21,107	9,365	10,290	9,825
Miscellaneous	13,973	16,842	25,675	28,735	28,556	26,591	26,500	25,259	24,075	25,441
<b>Total revenues</b>	<b>1,289,298</b>	<b>1,304,118</b>	<b>1,308,697</b>	<b>1,322,998</b>	<b>1,304,406</b>	<b>1,299,831</b>	<b>1,340,219</b>	<b>1,349,785</b>	<b>1,353,941</b>	<b>1,393,393</b>
<b>Expenditures:</b>										
Health and welfare	568,672	565,953	560,448	569,178	556,814	552,171	544,035	536,163	531,972	514,395
Public safety	204,167	212,549	224,773	223,937	232,576	232,712	239,322	240,498	245,682	246,145
Culture, recreation and education	84,813	82,779	87,025	84,609	83,290	84,568	85,597	87,414	86,094	94,428
General government	318,123	333,234	343,307	345,151	338,669	342,377	353,983	373,722	381,484	396,883
Transportation	20,840	21,635	21,792	21,586	22,395	21,869	22,995	23,394	23,060	23,974
Economic development	5,583	4,620	3,009	3,381	3,064	2,892	2,536	3,022	2,377	3,412
Debt service:										
Principal retirement	30,041	25,211	27,301	29,137	38,685	51,208	37,662	32,412	32,239	33,372
Bond issuance costs	-	-	-	-	-	1,181	950	441	432	471
Interest and fiscal charges	21,251	20,467	21,024	19,889	18,328	17,339	18,691	22,431	22,694	22,395
Capital outlay	53,737	52,776	40,356	47,726	34,831	35,662	73,535	51,962	48,992	57,052
<b>Total expenditures</b>	<b>1,307,227</b>	<b>1,319,224</b>	<b>1,329,035</b>	<b>1,344,594</b>	<b>1,328,652</b>	<b>1,341,979</b>	<b>1,379,306</b>	<b>1,371,459</b>	<b>1,375,026</b>	<b>1,392,527</b>
<b>Other Financing Sources (Uses):</b>										
Bonds issued	44,112	-	37,128	-	-	52,396	115,684	29,616	36,886	35,713
Refunding bonds issued	-	-	43,091	-	8,630	24,203	-	-	-	9,529
Gain(loss) on refunding issue	-	-	-	-	(265)	(280)	-	-	-	(4)
Premium on bonds issued	-	-	5,262	-	179	7,553	14,197	3,924	3,628	5,915
Redemption/payments to Escrow Agent	-	-	(45,744)	-	-	-	(77,965)	-	-	(10,427)
Transfers in	63,356	57,559	54,866	53,762	53,395	52,156	70,315	84,873	61,816	77,636
Transfers out	(65,598)	(60,218)	(57,969)	(55,984)	(54,275)	(54,380)	(72,647)	(79,360)	(59,652)	(77,484)
<b>Total other financing sources (uses)</b>	<b>41,870</b>	<b>(2,659)</b>	<b>36,634</b>	<b>(2,222)</b>	<b>7,664</b>	<b>81,648</b>	<b>49,584</b>	<b>39,053</b>	<b>42,678</b>	<b>40,878</b>
<b>Net change in fund balances before merger of LDC's</b>	<b>23,941</b>	<b>(17,765)</b>	<b>16,296</b>	<b>(23,818)</b>	<b>(16,582)</b>	<b>39,500</b>	<b>10,497</b>	<b>17,379</b>	<b>21,593</b>	<b>41,744</b>
<b>Merger of LDC's into Monroe County</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,441</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances after merger of LDC's</b>	<b>\$ 23,941</b>	<b>\$ (17,765)</b>	<b>\$ 16,296</b>	<b>\$ (23,818)</b>	<b>\$ (16,582)</b>	<b>\$ 39,500</b>	<b>\$ 10,497</b>	<b>\$ 28,820</b>	<b>\$ 21,593</b>	<b>\$ 41,744</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>4.1%</b>	<b>3.6%</b>	<b>3.7%</b>	<b>3.8%</b>	<b>4.4%</b>	<b>5.2%</b>	<b>4.3%</b>	<b>4.2%</b>	<b>4.1%</b>	<b>4.2%</b>

Source: Monroe County Department of Finance - Office of the Controller



County of Monroe, New York  
Taxing Power  
Last Ten Years  
(000's omitted)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Five-Year Average Full Valuation of Taxable Property <sup>1</sup>	\$ 36,321,487	\$ 37,381,847	\$ 38,157,176	\$ 38,687,746	\$ 39,092,408	\$ 39,444,921	\$ 39,847,874	\$ 40,399,372	\$ 41,051,801	\$ 41,984,648
Constitutional Property Tax Limit	544,822	560,728	572,358	580,316	586,386	591,674	597,718	605,991	615,777	629,770
Total Tax Levy Subject to Constitutional Limit	286,427	296,402	297,501	306,082	307,329	315,982	331,529	325,311	333,699	329,942
Taxing Power Unused	<u>\$ 258,395</u>	<u>\$ 264,326</u>	<u>\$ 274,857</u>	<u>\$ 274,234</u>	<u>\$ 279,057</u>	<u>\$ 275,692</u>	<u>\$ 266,189</u>	<u>\$ 280,680</u>	<u>\$ 282,078</u>	<u>\$ 299,828</u>
Percent of Taxing Power Used	52.6%	52.9%	52.0%	52.7%	52.4%	53.4%	55.5%	53.7%	54.2%	52.4%

**Notes:**

The Constitutional tax limit is the maximum amount of real property tax that may be levied by the County in any fiscal year. The Constitutional limit for Monroe County purposes, exclusive of debt service, is 1.5% of the preceding five year-average full value of taxable property. Cash capital expenditures can also be excluded from the levy for purposes of calculating compliance with the tax limit, but the County does not engage in this practice. The limit can be increased to a maximum of 2% of the five year average full value.

<sup>1</sup>Based on full valuation calculated for the referenced *tax year* and prior four years.

**Source:** Monroe County Department of Finance - Office of the Chief Financial Officer

County of Monroe, New York  
Assessed Value of Taxable Property  
Last Ten Years  
(000's omitted)

Year Ended December 31,	Residential Property	Commercial Property	Industrial Property	Other Property <sup>1</sup>	Tax Exempt Property	Assessed Value of Taxable Property	Full Value of Taxable Property	Full Value Tax Rate <sup>2</sup>
2019	\$ 32,123,122	\$ 6,632,887	\$ 934,566	\$ 3,570,357	\$ 8,088,829	\$ 43,260,932	\$ 44,367,202	8.89
2018	30,523,556	6,458,219	935,021	3,671,386	7,244,442	41,588,182	42,583,510	8.99
2017	30,469,169	6,383,689	939,073	3,490,320	7,775,416	41,282,251	41,863,450	8.99
2016	30,036,645	6,279,399	947,405	3,112,694	7,744,250	40,376,143	40,845,508	8.99
2015	29,763,449	6,202,081	941,177	2,975,028	7,586,508	39,881,735	40,263,270	8.99
2014	29,437,659	6,202,053	932,196	2,852,309	7,512,858	39,424,217	39,702,967	8.99
2013	29,239,952	6,113,631	862,118	2,829,183	7,595,214	39,044,884	39,321,378	8.99
2012	28,968,978	6,064,981	826,765	2,892,861	7,554,849	38,753,585	39,106,258	8.99
2011	N/A <sup>3</sup>	N/A	N/A	N/A	N/A	38,481,171	38,830,743	8.99
2010	N/A <sup>3</sup>	N/A	N/A	N/A	N/A	37,911,205	38,500,704	8.99

**Notes:**

Figures represent values for referenced tax year.

Properties are independently assessed by the City of Rochester and the 20 towns.

<sup>1</sup>"Other Property" includes Agricultural, Amusement, Community Service, Forest, Public Service, and Vacant Lands.

<sup>2</sup>Tax Rate is per \$1,000 of full value.

<sup>3</sup>Detailed information for these years is unavailable.

**Source:** Monroe County Department of Finance - Division of Real Property

County of Monroe, New York  
Property Tax Levies and Collections  
Last Ten Years  
(000's omitted)

Year ended December 31,	Total Tax Levy	Taxes Levied for County Purposes <sup>1</sup>	Collected Within the Fiscal Year of the Levy		Collection in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Total Levy		Amount	Percentage of Total Levy
2019	\$ 733,552	\$ 467,567	\$ 727,696	99.2%	-	\$ 727,696	99.2%
2018	714,790	382,826	702,708	98.3%	1,890	704,598	98.6%
2017	700,369	376,355	687,372	98.1%	2,549	689,921	98.5%
2016	682,681	367,201	669,184	98.0%	2,892	672,076	98.4%
2015	674,359	361,967	660,189	97.9%	1,963	662,152	98.2%
2014	658,732	356,930	644,839	97.9%	1,926	646,765	98.2%
2013	648,405	353,499	634,561	97.9%	817	635,378	98.0%
2012	633,445	351,565	613,469	96.8%	3,939	617,408	97.5%
2011	623,239	349,088	604,184	96.9%	4,908	609,092	97.7%
2010	615,031	346,121	599,625	97.5%	7,700	607,325	98.7%

**Note:**

<sup>1</sup> Does not include allowance for uncollectible taxes and deferred tax revenue.

**Source:** Monroe County Department of Finance - Treasury Division

County of Monroe, New York  
Principal Property Tax Payers  
Current Year and Ten Years Prior  
(000's omitted)

Taxpayer	2019			2010		
	Taxable Full Value (Dollars)	Rank	Percentage of Total County Taxable Full Value	Taxable Full Value (Dollars)	Rank	Percentage of Total County Taxable Full Value
Rochester Gas & Electric Corporation	\$ 2,044,422	1	4.61%	\$1,378,752	1	3.58%
Morgan Management	306,567	2	0.69%	145,443	5	0.38%
Frontier Communications Corporation	223,043	3	0.50%	290,676	2	0.75%
Wegmans	219,462	4	0.49%	125,375	6	0.33%
Mark IV Enterprises	120,864	5	0.27%	92,186	9	0.24%
Buckingham Properties	109,847	6	0.25%	-	-	0.00%
National Grid	86,665	7	0.20%	-	-	0.00%
Gallina	67,658	8	0.15%	-	-	0.00%
Eastman Kodak	60,674	9	0.14%	99,728	8	0.26%
Benderson Development	59,652	10	0.13%	-	-	0.00%
Wilmorite Management	-	-	-	199,018	3	0.52%
Farash	-	-	-	143,548	4	0.37%
Xerox Corp.	-	-	-	116,242	7	0.30%
HUB Properties	-	-	-	87,561	10	0.23%
<b>Total</b>	<b>\$ 3,298,854</b>		<b>7.43%</b>	<b>\$ 2,678,529</b>		<b>6.96%</b>

**Source:** Monroe County Department of Finance: Division of Real Property.

County of Monroe, New York  
 Legal Debt Margin Information  
 Last Ten Years  
 (000's omitted)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Five-Year Average Full Valuation of Taxable Property <sup>1</sup>	\$ 37,381,947	\$ 38,157,175	\$ 38,687,746	\$ 39,092,408	\$ 39,444,921	\$ 39,847,874	\$ 40,399,372	\$ 41,051,801	\$ 41,984,648	\$ 43,122,716
Constitutional Debt Limit	2,616,736	2,671,002	2,708,142	2,736,468	2,761,144	2,789,351	2,827,956	2,873,626	2,938,925	3,018,590
Total Net Debt Applicable to Limit	429,946	414,358	420,207	418,084	426,372	412,411	496,678	488,260	502,505	462,806
Legal Debt Margin	<u>\$ 2,186,790</u>	<u>\$ 2,256,644</u>	<u>\$ 2,287,935</u>	<u>\$ 2,318,384</u>	<u>\$ 2,334,772</u>	<u>\$ 2,376,940</u>	<u>\$ 2,331,278</u>	<u>\$ 2,385,366</u>	<u>\$ 2,436,420</u>	<u>\$ 2,555,784</u>
Percent of Debt Limit Used	16.4%	15.5%	15.5%	15.3%	15.4%	14.8%	17.6%	17.0%	17.1%	15.3%

**Notes:**

The Constitutional debt limit is the maximum amount of indebtedness that may be incurred by the County, as outlined in the State Constitution. The Constitutional limit for Monroe County purposes is 7% of the preceding five-year average full value of taxable property, subject to certain allowable exclusions and deductions, including current debt service. The Debt Limit of the County is computed in accordance with the provisions of Article VIII of the State Constitution and Article 2 of the Local Finance Law.

<sup>1</sup>Based on full valuation determined as of December 31 of the referenced *fiscal year* and prior four years.

**Source:** Monroe County Department of Finance - Office of the Chief Financial Officer

County of Monroe, New York  
Ratios of Outstanding Debt by Type and Activity  
Last Ten Years  
(000's omitted, except per capita)

Year ended December 31,	Governmental Activities <sup>1</sup>				Business-type Activities				Total Primary Government	Percentage of Full Value on Property	Per Capita
	General Obligation Bonds <sup>2</sup>	Bond Anticipation Notes	Revenue Anticipation Notes	Capital Leases	General Obligation Bonds <sup>2</sup>	Bond Anticipation Notes	Revenue Anticipation Notes	Capital Leases			
2019	\$ 382,511	\$ 6	\$ 42,500	\$ 1,322	\$ 199,578	\$ -	\$ 12,500	\$ 3,369	\$ 641,786	1.45%	865
2018	382,651	6,925	45,000	692	178,599	28,385	15,000	4,113	661,365	1.55%	891
2017	362,796	16,279	50,000	1,063	175,131	29,405	15,000	4,820	654,494	1.56%	875
2016	365,713	17,120	55,000	801	182,496	245	15,000	5,576	641,951	1.59%	856
2015	262,465	19,594	58,000	884	175,468	6,241	17,000	6,361	546,013	1.38%	728
2014	223,947	61,974	58,000	451	168,745	18,471	17,000	7,123	555,711	1.40%	741
2013	258,208	26,344	58,000	789	162,163	20,656	17,000	7,856	551,016	1.40%	737
2012	291,493	-	58,000	1,018	180,398	9,000	17,000	8,144	565,053	1.44%	758
2011	270,203	17,856	58,000	1,362	166,875	21,124	17,000	8,046	560,466	1.44%	753
2010	298,645	815	58,000	638	185,266	16,000	17,000	9,209	585,573	1.52%	787

**Notes:**

<sup>1</sup>Amounts do not include blended component units of the primary government.

<sup>2</sup>Amounts shown are net of related premiums, discounts and adjustments.

**Source:** Monroe County Department of Finance - Office of the Controller

County of Monroe, New York  
Ratios of General Bonded Debt Outstanding  
Last Ten Years  
(000's omitted, except per capita)

Year ended December 31,	General Obligation Debt Outstanding <sup>1</sup>	Less: Debt Service Funds	Net General Obligation Debt Outstanding	Percentage of Full Value on Property	Per Capita
2019	\$ 382,511	\$ 4,630	\$ 377,881	0.85%	\$ 509.43
2018	382,310	6,656	375,654	0.88%	505.95
2017	362,114	6,865	355,249	0.85%	475.16
2016	364,536	7,066	357,470	0.88%	478.08
2015	260,748	1,594	259,154	0.64%	345.72
2014	221,695	2,643	219,052	0.55%	292.22
2013	254,870	4,604	250,266	0.64%	334.66
2012	287,051	4,362	282,689	0.72%	379.13
2011	264,636	2,895	261,741	0.67%	351.64
2010	291,961	3,306	288,655	0.75%	387.80

**Note:**

<sup>1</sup>Amounts do not include blended component units of the primary government, and the Water Authority and business-type activities which are considered self-supporting debt.

**Source:** Monroe County Department of Finance - Office of the Controller

County of Monroe, New York  
Demographic and Economic Statistics  
Last Ten Years

Year ended December 31,	Population <sup>1</sup>	Total Personal Income <sup>2</sup> (Dollars) (000's omitted)	Per Capita Personal Income <sup>2</sup> (Dollars)	Median Household Income <sup>1</sup> (Dollars)	Unemployment Rate <sup>3</sup>
2019	741,770	\$ 39,314,982	\$ 52,951	\$ 57,479	4.2%
2018	742,474	38,050,420	50,894	55,272	4.3%
2017	747,642	36,057,927	48,223	53,568	5.0%
2016	747,727	35,970,644	47,986	52,553	4.7%
2015	749,600	34,438,705	45,927	52,501	5.2%
2014	749,606	36,102,780	48,162	52,394	5.8%
2013	747,813	34,478,067	46,105	52,700	7.0%
2012	745,625	32,728,163	43,894	52,260	8.0%
2011	744,344	30,077,573	40,994	51,303	7.6%
2010	744,344	30,785,053	42,082	51,105	8.0%

**Sources:**

<sup>1</sup>U.S. Census Bureau, [www.census.gov/quickfacts/monroecounty/ny](http://www.census.gov/quickfacts/monroecounty/ny), as of 7/1/2019 estimate; Retrieved 5/01/2020.

<sup>2</sup>U.S. Bureau of Economic Analysis, [www.bea.gov/regional/bearfacts](http://www.bea.gov/regional/bearfacts), as of 2018; Retrieved 4/14/2020.

<sup>3</sup>New York State Department of Labor (average annual rate), [www.labor.ny.gov/stats](http://www.labor.ny.gov/stats); Retrieved 4/14/2020.



County of Monroe, New York  
Principal Private Sector Employers  
Current Year and Ten Years Prior

Employer	2019			2010		
	Number of Full-Time Employees <sup>1</sup>	Rank	Percentage of Total Local Area Employment	Number of Full-Time Employees <sup>1</sup>	Rank	Percentage of Total Local Area Employment
University of Rochester / Strong Health	24,102	1	4.63%	19,596 <sup>2</sup>	1	3.71%
Rochester Regional Health	12,250 <sup>3</sup>	2	2.35%	-	-	-
Wegmans	5,889	3	1.13%	5,699	4	1.08%
Paychex, Inc.	4,697	4	0.90%	3,340	8	0.63%
Rochester Institute of Tech	3,507	5	0.67%	3,001	9	0.57%
L3 Harris Technologies Inc.	3,500 <sup>2</sup>	6	0.67%	2,300 <sup>2</sup>	10	0.44%
Lifetime Healthcare Co.	3,271 <sup>2</sup>	7	0.63%	3,473 <sup>2</sup>	6	0.66%
Xerox Corp	3,000 <sup>2</sup>	8	0.58%	7,014	3	1.33%
Lifetime Assistance	1,764 <sup>2</sup>	9	0.34%	-	-	-
Eastman Kodak Company	1,377 <sup>2</sup>	10	0.26%	7,400 <sup>2</sup>	2	1.40%
Rochester General Health System	-	-	-	5,007	5	0.95%
Unity Health System	-	-	-	3,470	7	0.66%
<b>Total</b>	<b>63,357</b>		<b>12.17%</b>	<b>60,300</b>		<b>11.43%</b>

**Notes:**

Table only includes the top ten firms for the referenced year. If firm was not in the top ten for that year, no comparative figure is presented. Some of the companies presented in the above table may have performed layoffs and/or job increases that are not reflected in the numbers presented herein.

<sup>1</sup>Rochester Business Journal, The Book of Lists, 2020. Employment data is for Monroe, Genesee, Livingston, Ontario, Orleans and Wayne Counties.

<sup>2</sup>Reports total number of employees. Separate numbers for full and part-time employees were not available.

<sup>3</sup>In July 2014, Rochester General Health System and Unity Health System merged and became Rochester Regional Health.

County of Monroe, New York  
 Budgeted Full-Time County Employees by Department  
 Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Aviation	107.5	106.0	104.0	103.0	101.5	101.5	100.5	102.5	102.5	102.5
Board of Elections	53.0	52.0	52.0	52.0	51.0	51.0	49.0	51.0	51.0	51.0
Communications	5.5	5.5	5.5	5.5	4.5	4.5	4.5	8.0	8.0	8.0
County Executive	5.0	5.0	5.0	5.0	5.0	5.0	5.0	7.0	7.0	7.0
Environmental Services	363.5	342.5	339.0	333.0	328.5	320.5	314.5	319.0	318.5	318.5
Finance	95.0	92.0	93.0	89.5	84.5	83.0	80.0	65.5	65.0	65.0
Human Resources	33.5	33.5	33.0	31.0	30.5	30.5	32.5	34.5	34.5	34.5
Human Services	1,025.3	996.5	978.5	975.0	993.5	955.0	956.0	1,021.0	1,048.0	1,080.5
Information Services	46.0	43.0	43.0	43.0	41.0	42.0	42.0	44.0	51.0	51.0
Law	145.0	140.0	137.0	136.0	63.5	63.5	63.5	65.5	64.5	64.5
Monroe Community Hospital	709.5	688.3	680.3	680.0	664.5	664.5	663.3	668.3	662.3	662.8
Office of Public Integrity	-	-	-	-	-	-	-	4.0	4.0	4.0
Planning and Development	20.5	18.5	17.5	18.5	19.5	18.5	18.5	20.0	20.0	20.0
Public Defender	82.0	82.0	82.0	82.0	85.0	90.5	94.5	97.0	97.0	99.0
Public Health	239.5	235.5	232.5	231.5	213.5	213.5	214.5	224.0	228.0	228.0
Public Safety	294.5	275.5	274.0	273.0	266.0	271.5	270.5	277.0	278.0	278.0
Parks	142.8	139.8	139.8	139.8	138.8	156.8	158.8	159.7	170.3	170.3
Transportation	78.0	78.0	78.0	77.0	74.5	74.5	74.5	75.5	75.5	75.5
Veterans Service	4.0	4.0	4.0	5.0	5.0	5.0	5.0	6.0	6.5	6.5
County Clerk	107.5	107.5	105.5	105.5	103.5	103.5	103.5	106.5	106.5	106.5
County Legislature	58.0	58.0	56.0	56.0	54.0	54.0	54.0	54.0	54.0	54.0
District Attorney	143.0	144.0	144.0	142.0	139.0	140.0	140.5	139.5	139.5	139.5
Sheriff	1,090.0	1,087.0	1,086.5	1,086.5	1,082.0	1,083.0	1,083.0	1,087.0	1,086.0	1,086.0

Source: Monroe County Budget for the relevant year.

County of Monroe, New York  
Operating Indicators  
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	Est. 2019
<b>Transportation</b>										
Lane Miles Sealed	115	115	99	147	98	127	120	150	69	142
Lane Miles Resurfaced	87	48	40	11	33	62	87	71	54	78
Signs Fabricated	8,134	6,416	6,403	9,271	8,500	10,258	12,000	12,698	11,582	12,000
Traffic Signs Installed - New	4,068	6,935	5,747	8,471	8,662	10,649	10,832	4,981	3,510	4,000
Signal Locations Serviced (all types)	776	787	787	782	783	779	777	779	780	793
<b>County Clerk</b>										
Land Records	84,277	88,405	97,003	94,169	76,295	79,848	90,367	90,162	86,912	90,000
Vehicle Registration	224,460	223,944	220,256	218,234	218,275	229,043	231,597	239,752	235,953	226,000
Passports	7,242	4,820	5,641	4,658	4,325	4,530	4,729	4,388	4,216	5,000
Learner Permits	20,887	20,577	20,677	20,746	21,135	21,903	22,059	21,447	21,471	22,000
<b>Planning and Development</b>										
Jobs Created (over next 3 years)	2,183	707	1,652	1,708	676	1,534	769	1,049	1,148	1,430
Housing Rehab Projects	97	95	93	93	80	80	68	59	70	70
First-time Home Buyer Purchase Subsidy	75	35	56	33	25	25	14	19	19	18
<b>Health Department</b>										
Clinics/Visits - Tuberculosis	14,269	14,269	14,406	13,226	22,479	20,042	20,474	19,888	9,819	11,000
Clinics/Visits - STD	13,773	13,773	11,946	11,000	11,428	10,446	10,467	10,311	10,280	10,000
Clinics/Visits - Immunization	4,939	4,939	5,305	4,310	4,180	4,118	5,818	4,735	3,496	4,500
Clinics/Visits - Foster Care	2,343	2,343	1,727	2,143	1,978	1,980	1,886	2,002	2,386	2,400
<b>Sheriff</b>										
Calls for Service	157,306	165,965	184,376	207,497	218,854	206,382	203,266	196,844	231,749	214,447
Safety Education Presentations	1,073	496	981	872	706	1,070	1,833	516	931	776
DARE Classrooms	3,602	3,550	2,968	2,267	2,393	2,393	3,234	3,726	3,726	3,542
SWAT Activations	5	4	3	4	7	2	8	7	18	26
Hostage Recovery Team Activations	5	4	3	1	2	2	2	2	2	8
Hazardous Device Team Activations	44	36	46	29	30	30	19	19	30	35
<b>Public Safety - 911</b>										
Calls Received	1,078,747	1,099,131	1,148,257	1,132,947	1,120,951	1,190,596	1,193,292	1,145,351	1,046,678	1,105,200
Police Events Dispatched	1,047,184	1,019,303	1,036,444	1,027,802	1,026,866	1,015,365	1,001,062	986,368	969,011	1,080,760
Fire Events Dispatched	108,571	110,111	109,544	102,469	95,055	98,162	97,236	103,634	98,525	101,450
EMS Events Dispatched	111,791	116,406	118,154	117,314	119,973	123,272	128,974	130,835	138,376	140,220
<b>District Attorney</b>										
Local Court Arraignments	27,847	18,668	18,210	14,548	15,948	15,247	14,662	15,061	13,243	13,000
STOP-DWI Felony Cases Screened	877	987	1,011	938	992	1,034	1,042	1,085	1,042	1,014
<b>Aviation</b>										
Passengers Boarded	1,268,792	1,209,746	1,217,974	1,222,055	1,188,713	1,189,502	1,197,742	1,212,654	1,287,721	1,305,000
Takeoffs and Landings	103,735	104,433	88,819	91,847	86,543	83,820	79,821	87,261	82,978	85,100

Source: Monroe County Budget for the relevant year.

County of Monroe, New York  
Capital Asset Statistics  
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Streets (Center Line Miles) <sup>1</sup>	662.5	662.5	662.3	662.7	661.5	661.6	661.6	661.3	661.3	661.3
3-Color Traffic Signals <sup>1</sup>	627.0	629.0	632.0	634.0	634.0	634.0	632.0	631.0	633.0	631.0
Sewer Pipe Miles <sup>2</sup>	1,263.0	1,268.2	1,269.0	1,271.7	1,273.0	1,275.5	1,275.0	1,274.2	1,291.0	1,291.9
Vehicles <sup>2</sup>	681.0	669.0	699.0	692.0	695.0	753.0	735.0	721.0	771.0	762.0

**Sources:**

<sup>1</sup>Monroe County Department of Transportation

<sup>2</sup>Monroe County Department of Environmental Services, Fleet Services