

2009 Monroe County Budget



Maggie Brooks
County Executive

Scott Adair
Chief Financial Officer

Susan Walsh
Budget Director

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Office of the County Executive
Monroe County, New York

Maggie Brooks
County Executive

November 12, 2008

To The Honorable
Monroe County Legislature
39 West Main Street
Room 407
Rochester, New York 14614

Honorable Legislators:

I am submitting for your review and approval the proposed 2009 Annual Budget for Monroe County.

This is the fifth budget that I am submitting as County Executive. I am proud once again, particularly during a time of great economic uncertainty, to honor my commitment to the taxpayers of our community by preserving the reduced property tax rate that this legislative body set last year. We will continue to keep faith with property taxpayers by holding the tax rate flat at \$8.99.

This budget is balanced, fully funded, fiscally sound, and responsibly funds the services that are important to the residents of our community. The Operating Budget spending totals \$905,475,676 and the Grant Budget spending totals \$155,837,391. Mandated spending comprises 80 percent of the total budget, with Non-Mandated spending comprising 20 percent.

Non-Mandated expenditures, or the portion of spending that we control locally, are held to an increase of \$2,888,414, or 2.9 percent. I am pleased to report that this change is well below the rate of inflation and therefore complies with the limits prescribed by the Taxpayer Protection Act of 2007.

Mandated expenditures in 2009 have increased a total of \$31,684,369, or 5.2 percent. In the future we expect benefits derived from improved case management, Project SAVE and combating fraud, waste and abuse may be lost with reductions in state aid and increases in unfunded mandates.

This budget is balanced and sustainable; however, we continue to face the realities of a serious economic downturn and volatility that will impact jobs, inflation and resources for vital programs and necessary services. As New York State begins to address an historic budget deficit, we must work in partnership with the Governor and our state representatives to ensure that they truly cut spending and reduce the size of government. Any attempt to shift costs to the County level rather than adopting real reductions in spending would create a significant crisis for our community. We must not allow the State to further balance its budget on the backs of local property taxpayers in the form of these unfunded mandates.

I look forward to continuing our spirit of collaboration as we work together to create jobs and protect taxpayers, even in the face of the current unprecedented economic crisis. It is only by ensuring the long-term fiscal stability of Monroe County government that we will continue our efforts to build an even stronger community.

Sincerely,



Maggie Brooks
Monroe County Executive

**2009 MONROE COUNTY BUDGET
EXECUTIVE SUMMARY**

GENERAL OVERVIEW OF THE BUDGET

The 2009 Budget has been developed under the cloud of a major economic downturn on the national and state level. Counties and other municipalities are facing dramatic increases in the cost of fuel and other commodities, reductions in State and Federal aid, double-digit increases in health insurance and expected future increases in required pension support. Economic realities and the State’s practice of shifting costs to counties in the form of unfunded mandates present a formidable challenge to the 2009 Budget and future budgets. Utilizing a deliberate process to control costs and one-time revenue enhancements, the 2009 Budget is balanced and Non-Mandated spending growth is held at 2.9%. This is the fifth consecutive budget that has kept Non-Mandated spending growth below the rate of inflation.

The 2009 Operating Budget totals \$905,475,676, a \$42,280,721 million increase over the 2008 Adopted Budget, or 4.9%. The 2009 Grant Budget totals \$155,837,391, a \$4,406,303 million increase over the 2008 Adopted Budget or 2.9%. Mandated spending represents 80% of total expenditures.

	Adopted 2008	Proposed 2009	Change	% Change
<u>OPERATING BUDGET (in millions)</u>				
Mandated	608.6	640.3	31.7	5.2%
Non-Mandated	98.5	101.4	2.9	2.9%
Debt Service	66.8	70.6	3.8	5.6%
Non mandated User Fee Supported	89.3	93.2	3.9	4.4%
Total Operating Budget	863.2	905.5	42.3	4.9%

The 2009 Monroe County Budget proposed by County Executive Maggie Brooks maintains the Property Tax Rate cut adopted in the 2008 Budget which was lowered from \$9.10 to \$8.99. County Executive Brooks, her Department Heads and staff have deliberately and aggressively reviewed expenses, operations and priorities and have identified efficiencies that maintain high quality services while reducing costs or holding cost growth below inflation. Included in the strategies are personnel efficiencies, performance based contracts, and reduced fleet, utility, technology, travel and cell phone costs.

The 2009 Budget outlines a responsible plan to address structural budget challenges amid reduced aid and unfunded mandate increases from the Federal and State government. In the Multi-Year Forecast section of this document, the 2010 and 2011 forecast shows the largest area of challenge to be reductions in state and federal aid for Mandated programs and the cost of critical public safety and transportation infrastructure. State Aid reductions in 2008 amounted to \$3.3 million. With economic challenges the forecast anticipates further reductions in revenue to support Mandated services.

Serious challenges in multiple sectors of the economy coupled with the prodigious growth of the cost of Mandated services presents Monroe and other Upstate Counties with a serious dilemma. The local property tax burden in New York State stands at 79% above the national average. The answer to fiscal stability cannot be found in more taxes but in reducing spending and eliminating unfunded mandates.

County Executive Brooks and her colleagues in Erie and Onondaga County have established the Upstate Mandate Relief Commission, which is engaged in a comprehensive study of unfunded mandates and will develop specific plans to deliver relief to local property taxpayers.

Commission Goals:

- To compile and document all state Mandated spending programs that impact counties.
- Analyze the level of state funding support that is provided for these programs, and assess the amount of unfunded mandates.
- Educate citizens and state representatives on the burden imposed by state Mandated programs.
- Recommend pilot programs and waiver opportunities for the state to adopt as reform measures.
- Demonstrate potential operational efficiencies and cost savings for both New York State and its counties when restrictive mandates are eased.

Under County Executive Brooks' leadership, initiatives like the Upstate Mandate Relief Commission and local efforts to reduce spending are critical components to ensuring our long-term fiscal stability.

BUDGET DOCUMENT FORMAT

The Budget document delineates Mandated and Non-Mandated spending for each department. The Budget for each Elected Office is also detailed. Each of these sections provides a summary of the services distinguished between Mandated and Non-Mandated services. In addition the Budget document includes a section titled Multi-Year Forecast, showing the projected expenses and revenues for 2010 and 2011.

COUNTY SERVICES OVERVIEW

Below provides an overview by Elected Official and its Departments:

COUNTY EXECUTIVE

Included in the County Executive budget section are all the departments of County Government that are within the County Executive's management responsibility. Some of the major department highlights include:

Aviation: The Greater Rochester International Airport is a significant part of the region's economic development infrastructure. The Airport boasts steady passenger traffic and continues to work collaboratively to expand air service options. Through operating agreements with the airlines, the Airport is self-funded and requires no financial assistance from the County's general fund. Improvements in 2008 have included website

upgrades, improved access and assistance for the deaf and hard of hearing, expanded parking facilities and services, and taxiway and runway improvements. In 2009, the Airport will focus on increasing service choices for passengers, complete the North Ramp Rehabilitation Project, continue renovation of the Terminal and relocate baggage screening to the ground level.

Board of Elections: The Board of Elections conducts all national, state, county, city and town elections in Monroe County. In 2008, new certified voting equipment was purchased and received. Acceptance tests were done on all new equipment and all staff have been trained in operation and maintenance. The office will continue its expansive outreach initiative to educate the community on the use of these machines in compliance with the Help America Vote Act (HAVA).

Human Services (DHS): The Department of Human Services oversees Federal and State Mandated social service programs along with the County's investment in Preventive and Protective services. In 2008, DHS continued implementation of Project SAVE, a multi-year initiative designed to improve outcomes for those on welfare or foster care caseloads and to reduce local costs by helping clients make the transition to self-sufficiency more quickly. The Department is utilizing additional resources and best practices to assist clients and reduce overall County costs. Project SAVE is utilizing more effective approaches and requiring service providers to utilize evidence-based models and best practices in all purchased services. The initiative is on track for success.

Monroe Community Hospital (MCH): MCH is one of the largest publicly owned nursing home facilities in the State and is recognized as a leader in rehabilitation and long term care. In 2008, MCH secured NYS Department of Health approval to establish an outpatient dialysis program.

Public Defender: The Public Defender's Office represents indigent individuals in criminal court proceedings as well as Family and Surrogate Court.

Public Health: This department provides a wide variety of services designed to promote health and protect the public from disease and environmental hazards. Programs include disease prevention and control, environmental health, maternal and child health as well as the Medical Examiner's Office. In 2008, the department increased the total number of first time mothers in the Nurse Family Partnership (NFP) Program to 200. The NFP Program is a collaborative initiative with community donors and the Children's Agenda, and the program is anticipated to increase those served to 300 in 2009.

Public Safety: This department consolidates and manages functions related to the ever changing requirements for the provision of public safety services. These services include the 911 call center, radio/paging communications system, emergency responder training and Probation. In 2008, the final design phase began for the new regional Crime Lab which is projected to be completed in 2011.

Public Works Sector: Includes the Departments of Environmental Services, Parks and Transportation. Significant energy and expense reductions were realized through the County-wide implementation of an energy monitoring program, the consolidated procurement of natural gas, more efficient use of the CoGen Power Plant at Iola and the installation of a solar panel at the County Office Building. Dedicated funding for road and bridge repairs will ensure that the county infrastructure remains safe. After

completion of the elephant pool and baboon exhibit at the Seneca Park Zoo in 2009, construction will begin on Phase III of the Africa Exhibit.

COUNTY CLERK

The County Clerk is the County Registrar and the Clerk of the Supreme and County Courts. A hallmark of this office has been the use of technology to facilitate access to records and information. The new “state of the art” Integrated Records Management System provides enhanced online document access, redacts the display of social security numbers in online documents and enhances Pistol Permit record processing. The Clerk’s Office continues to provide enhanced customer access for key services through Mobile DMV, “DMV Saturdays,” Passport Express and “Passport Saturdays”.

COUNTY LEGISLATURE

The County Legislature is comprised of 29 elected legislators representing the residents of Monroe County. The budget includes the appropriations for the legislators as well as the Office of the Legislature and Legislature Clerk, the Office of the Legislature President and staff support for both Republicans and Democrats.

DISTRICT ATTORNEY

The District Attorney is the Chief Prosecutor for Monroe County and this department oversees the prosecution of all crime in the County. This Office services over 45 courts. In 2008, the Office saw continued success receiving grant funding for needed services, including Operation Impact and Cease-fire programs. This budget continues the PROJECT EXILE Gun Interdiction Program in cooperation with the U.S. Attorney’s Office.

SHERIFF

The Sheriff is a constitutional officer elected to a four-year term and serves as an officer of the court and conservator of the peace in Monroe County. New technology applications will allow for on-line access by attorneys for certain Civil Bureau records. In addition insurance companies will be able to access accident reports.

CONCLUSION

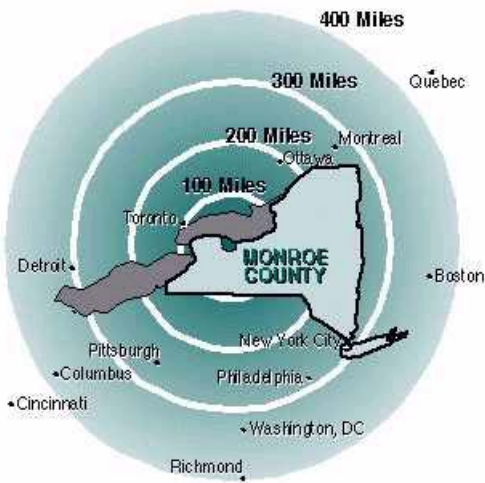
The 2009 County Budget is balanced and fiscally responsible. Non-Mandated spending is controlled well below the rate of inflation. Property taxes are held to the same reduced level that was passed last year, while quality of life services are maintained. The Multi-Year Forecast section of this document demonstrates that Monroe County is deficit free in 2009, but that it faces significant fiscal challenges in the upcoming years.



COMMUNITY PROFILE

Monroe County and the City of Rochester are located in western New York State where the Genesee River meets the south shore of Lake Ontario. In 2007, *Expansion Management*, a leading site selector publication, ranked the Rochester Region #1 for Overall Quality of Life among metropolitan areas with a population of more than 1 million.

Kodak, Xerox and Bausch & Lomb, some of the world’s most recognizable names in business, all make their home in Monroe County. The community is also home to nationally recognized and growing companies like Wegmans, Paychex, CooperVision and Harris RF Communications. The University of Rochester, along with its Medical Center, is now the area’s largest employer.



There are a variety of industries that make up Monroe County’s diverse economic culture: BioTech, Optics and Imaging, Alternative Energy and Fuel Cells, Business and Information Services, Food and Beverage Manufacturing, Telecommunications, Printing and Publishing.

We are a community of innovators on the cutting edge of research and discovery; a community of artists featuring world-renowned performers with a top-flight orchestra and one of the nation’s premier schools of music; and a community of entrepreneurs, home to some of the world’s best known brands and fastest growing companies.

Creating jobs and enhancing our economic vitality and quality of life is our continued goal. Monroe County is a great place to live and a great place to do business.

Monroe County Today

As of July 2007, the U.S. Census Bureau estimates Monroe County's population at 729,681 residents. 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. A strong industrial history, emerging technology sector and an emphasis on high quality services, including higher education, ensure a technically sophisticated and reliable workforce.

Monroe County has an intricate transportation system designed to allow residents the freedom to travel across the county with ease. The average commute time for residents is 18.9 minutes. Multi-modal transportation is also available in Monroe County, at the Greater Rochester International Airport (GRIA), Amtrak and Rochester Genesee Regional Transportation Authority bus service. GRIA is the gateway to Rochester for those visiting the area and offers a newly renovated state-of-the-art facility for business and leisure travelers.

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. The University of Rochester's Simon School of Business ranks as one of the top 30 business schools in the country.

Businesses locating here can benefit from some of the most competitive incentive programs available, including the New York State Empire Zone program. Monroe County offers a wide variety of financing programs and incentive packages for businesses looking to expand or locate here. Large corporations, small companies and start-ups all benefit from the area's excellent educational resources, skilled and knowledgeable workforce, available and convenient infrastructure, and economic development programs, while enjoying an outstanding quality of life. *Expansion Management* ranked Rochester a "5-Star Business Opportunity Metro," a premier place for companies to do business in America. *Expansion Management* magazine has also ranked Rochester one of America's "50 Hottest Cities for Business Expansion/Relocation."

In addition, 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. According to the Greater Rochester Association of Realtors, median home prices remain well below the national median. In fact, when compared to other metropolitan areas throughout the country, the Rochester area ranks among the most reasonably priced.

Economic Profile of Monroe County

Until the last decade, 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. Today, 97% of the region's job growth is in small business, 51% of the companies in Monroe County have one to four employees, and Monroe County's manufacturing workforce of nearly 56,000 is the second largest county workforce in New York State (NYS Department of Labor), representing 10% of the total New York State workforce.



Eastman Kodak, Xerox and Bausch & Lomb play an important role in Monroe County's economy. Eastman Kodak, the area's second largest employer, has been repositioning and shifting its emphasis to digital imaging. Xerox Corporation invested \$59 million in a new 120,000 square foot toner plant in Webster that began production in September 2007. Bausch & Lomb invested \$35 million in a new worldwide research and development center. In April 2007, Carestream Health acquired Eastman Kodak's health group. This \$2.3 billion acquisition makes Carestream the leading global provider of innovative medical imaging and health care information technology solutions, and Monroe County is now the world headquarters for Carestream.

The region's economic vitality is energized by small and medium-sized businesses, including high technology manufacturers like Harris RF Communications and ITT Industries; telecommunications firms like PAETEC and Allworx; biotech firms such as Vaccinex and VirtualScopics; and information technology firms like Paychex. *Computerworld* magazine named Paychex one of the top 100 workplaces for information technology professionals. In addition, Monroe County's higher education sector, including expansions at the University of Rochester Medical Center and Rochester Institute of Technology, continue to drive economic growth and job creation in the community.

Recent success stories include the in ESL Federal Credit Union which in April 2008 announced plans to build a six-story corporate headquarters in Rochester NY. The \$43 million project will include an 180,000 square foot office building and a new parking garage with skyway connection. Also in April 2008, Strong Memorial Hospital, in conjunction with Castle Office Group announced a \$36 million new building project that will include an off-site hospital-based ambulatory surgery service. In May 2008, Unity Health announced a \$28 million medical office project that provides space for the growing departments of cardiology, women's health care, spine center and various labs. Monroe County boasts of three companies in the top 100 workplaces, including Wegmans, Paychex and Dixon Schwabl.

The most tangible evidence of Monroe County's longstanding leadership in technology and innovation is the number of patents issued to inventors living in the Rochester area. *Forbes* magazine ranked Rochester "1st in innovation" with the highest number of patents issued per worker. On a per capita basis, Rochester ranks 3rd in the nation for number of patents issued.

International trade by area exporters continues to be a significant component of the area's economic activity. Regional exports are estimated at over \$12 billion. Rochester is the second largest exporting region in the state (New York City is the largest). The Monroe County Foreign

Trade Zone (MCFTZ) has been a catalyst for local export activity since its establishment in 1987. There are four approved foreign trade zone sites in Monroe County.

Quality of Life

Monroe County is a dynamic, historically rich and culturally diverse metropolitan community, the third-largest urban area in the State of New York. This high-tech community has also preserved many links with the past as it claims more sites on the National Register of Historic Places than any other city its size.



Monroe County is recognized nationally for its leadership in arts and culture. The community's vibrant cultural district includes: the world-renowned Eastman Theatre and Eastman School of Music, which was ranked the "Hottest Music School" in 2007 according to Kaplan/Newsweek College Guide; Memorial Art Gallery; Susan B. Anthony House; Rochester Museum and Science Center; and the George Eastman House International Museum of Photography and Film. Strong National Museum of Play is ranked as one of the top ten children's museums in the nation according to Child Magazine 2007. It is also home to the National Toy Hall of Fame. In addition, Monroe County's Seneca Park Zoo is one of the top family attractions in the area.

Monroe County is home to professional sports teams in baseball, hockey, soccer, indoor football, lacrosse, basketball and the Buffalo Bills Training Camp. *Street & Smith's Sports Business Journal* named Rochester the "#1 Minor League Sports Market in America". The prestigious Oak Hill Country Club has ranked among "America's 100 Greatest Golf Courses" by *Golf Digest* magazine and has hosted golf's most prestigious events including the Ryder Cup, the PGA Championship, the US Amateur Championship and, most recently, the Senior PGA Championship. Locust Hill Country Club has hosted the Wegmans LPGA for 30 years. Adding to the community's rich golf tradition is the Xerox Classic at Irondequoit Country Club, an annual stop on the PGA Nationwide Tour.

According to VisitRochester, 1.86 million people visited the Monroe County area in 2007, generating more than \$965 million for the Monroe County economy. There are over 20,000 people employed in the local tourism industry. Monroe County hosts a number of festivals that attract thousands of tourists to the region each year, including the annual Lilac Festival, Rochester International Jazz Festival and Rochester High Falls International Film Festival.



Monroe County is known for its extensive parks system, one of the most beautiful and scenic in the nation. The county operates 20 parks with nearly 12,000 acres of parkland. Four season outdoor recreation opportunities in the region range from sailboat racing and deepwater fishing on Lake

Ontario; camping, hunting and skiing in the Bristol Hills; and windsurfing and boating on the Finger Lakes. Numerous Finger Lakes wineries boast wines that are among the best in the world. The climate of the Finger Lakes is particularly well-suited to white wine production. The area is also home to the New York Wine and Culinary Center, founded by Constellation Brands, Wegmans Food Markets, Rochester Institute of Technology and the New York Wine and Grape Foundation.

Monroe County continues to excel and grow as our community moves forward. Our future is bright with opportunity.

LEGISLATIVE LEADERSHIP

PRESIDENT

Wayne E. Zyra, District 2

VICE PRESIDENT

Jeffrey R. Adair, District 12

MAJORITY LEADER

E. Daniel Quatro, District 15

DEPUTY MAJORITY LEADERS

John G. Driscoll, District 13
Jeffery L. McCann, District 19

MINORITY LEADER

Harry Bronson, District 24

ASSISTANT MINORITY LEADERS

Calvin Lee, Jr., District 25
Carrie Andrews, District 21

LEGISLATIVE STAFF

CLERK OF THE LEGISLATURE

Lisa Polito Nicolay

LEGISLATIVE COUNSEL

Patrick W. Pardyjak

CHIEF OF STAFF - REPUBLICAN MAJORITY OFFICE

Justin Feasel

STAFF DIRECTOR - DEMOCRATIC MINORITY OFFICE

Jennifer Skoog-Harvey

LEGISLATORS

District 1	Richard Yolevich
District 2	Wayne E. Zyra
District 3	Mary A. Valerio
District 4	Stephen Tucciarello
District 5	Mark J. Cassetti
District 6	Richard Beebe
District 7	Douglas B. Dobson
District 8	Carmen F. Gumina
District 9	R. Anthony LaFountain
District 10	Anthony Daniele
District 11	Michael G. Barker
District 12	Jeffrey R. Adair
District 13	Jack Driscoll
District 14	Travis R. Heider
District 15	E. Daniel Quatro
District 16	Vinecent J. Esposito
District 17	Edward M. O'Brien
District 18	Ciaran T. Hanna
District 19	Jeffery L. McCann
District 20	Robert J. Colby
District 21	Carrie M. Andrews
District 22	Glenn J. Gamble
District 23	Paul E. Haney
District 24	Harry B. Bronson
District 25	Calvin Lee, Jr.
District 26	C. Stephen Eckel
District 27	Willie J. Lightfoot, Jr.
District 28	Cynthia Kaleh
District 29	José A. Cruz

COUNTY EXECUTIVE'S OFFICE

COUNTY EXECUTIVE

Maggie Brooks

DEPUTY COUNTY EXECUTIVE

James P. Smith

ASSISTANT COUNTY EXECUTIVE

Jerry J. Helfer

ASSISTANT COUNTY EXECUTIVE

Kevin M. Finnerty

ELECTED/APPOINTED OFFICIALS

BOARD OF ELECTIONS

Peter M. Quinn, Commissioner
Thomas F. Ferrarese, Commissioner

COUNTY CLERK

Cheryl Dinolfo

DISTRICT ATTORNEY

Michael C. Green

PUBLIC DEFENDER

Timothy P. Donaher

SHERIFF

Patrick M. O'Flynn

COUNTY DEPARTMENTS

AVIATION	David P. Damelio, Director
BOARD OF ELECTIONS	Peter M. Quinn, Commissioner Thomas F. Ferrarese, Commissioner
COMMUNICATIONS	Noah Lebowitz, Director
COUNTY CLERK	Cheryl Dinolfo, County Clerk
DISTRICT ATTORNEY	Michael C. Green, District Attorney
ENVIRONMENTAL SERVICES	Michael J. Garland, Director
FINANCE	Scott Adair, Chief Financial Officer
DEPARTMENT OF HUMAN SERVICES	Kelly A. Reed, Commissioner
HUMAN RESOURCES	Brayton M. Connard, Director
INFORMATION SERVICES	Nelson M. Rivera, Chief Information Officer
LAW	Daniel M. DeLaus, Jr., County Attorney
MONROE COMMUNITY HOSPITAL	Todd C. Spring, Executive Health Director
PARKS	Lawrence A. Staub, Jr., Director
PLANNING & DEVELOPMENT	Judy A. Seil, Director
PUBLIC DEFENDER	Timothy P. Donaher, Public Defender
PUBLIC HEALTH	Andrew S. Doniger, M.D., Director
PUBLIC SAFETY	Stephen C. Bowman, Director
SHERIFF	Patrick M. O'Flynn, Sheriff
TRANSPORTATION	Terrence J. Rice, Director
VETERANS SERVICE AGENCY	James A. Carra, Director

OFFICE OF MANAGEMENT & BUDGET

DIRECTOR

Susan L. Walsh

STAFF

Wendy Clifford

Mary Lynne Hahn

Kevin Klemann

Jeanne Murphy

Diane Papas

Tina Stevens

Darryl Walczak

We welcome your comments and suggestions about this budget document.

Please contact us at (585) 753-1260 or write to us at:

301 County Office Building

39 West Main Street

Rochester, NY 14614

or

Email us at monroecounty.gov

Vision for Monroe County

Monroe County is a community of choice that is economically prosperous with a diverse business base, outstanding educational opportunities, sound infrastructure, access to a wide range of recreational and cultural assets as well as quality affordable housing for its residents. Ours is a community that will encourage future generations to live, work and raise their families here. Through stable property taxes, more efficient government and more effective partnerships and collaborations, Monroe County government will create an environment that promotes aggressive economic development and job creation.

Mission for Monroe County Government

Through the dedicated and productive efforts of its workforce, Monroe County will provide high quality service to its residents in a cost-effective manner. By engaging the community and working together with people from all walks of life, Monroe County will create a government structure that lives within its means and promotes fiscal stability. By fostering a spirit of teamwork and collaboration with community partners, Monroe County government will return to its core values, ensuring a safe and healthy community, with a quality of life second to none.

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LEGISLATIVE ACTION

This section will be provided once the Legislature has adopted the 2009 Monroe County Budget.

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BUDGET PROCESS

Budget Preparation and Development

The procedures governing the preparation, submission and adoption of Monroe County's annual budget are stipulated in Article IV of the County Charter and Article VI of the Monroe County Administrative Code. The development of the capital budget involves a slightly different process and timing, as also stipulated in Article IV of the Charter.

Budgeting is a year-long process. In January of each year, the Chief Financial Officer and Director of Management and Budget brief the County Executive on the financial outlook for the forthcoming and successive budget years. After consultation with the County Executive, detailed budget instructions and specific budget targets are issued to operating departments and authorized agencies by mid-June to guide the preparation of the budget development process. In June and July, department heads and authorized agencies assess department/agency needs, prepare their respective operating budget requests and submit them to the Office of Management and Budget (OMB) on or before a set day in July. OMB personnel, in continued consultation with department staff, analyze budgets during the months of July through October. Many decisions are impacted by state, federal and local changes, which make it imperative to use the latest and most accurate information available before finalizing the budget. Final budget decisions are made by the County Executive, who prepares a proposed budget for submission to the County Legislature on or before November 15th.

Budget Adoption

Following submission of the budget to the County Legislature, the 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 her 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 every day until the budget is passed or until December 16th, whichever occurs first. 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 Monroe County budget takes effect January 1st.

Budget Amendments

During the course of a year the budget is routinely amended. The major reasons are to accept grant funding and to respond to unanticipated program requirements which may necessitate changes of authorizations from one portion of the budget to another. Estimated grant funding may be budgeted through the normal cycle in anticipation of grant funding of a program, but when actual grant amounts are verified through the course of a year, the budget has to be amended to account for exact amounts. Budget amendments which involve the acceptance of additional revenues and corresponding changes of expenses or involve a transfer of expense appropriations between funds have to be approved by the County Legislature. Budget amendments which involve a transfer of expense appropriations among line items between departments may (if they are \$10,000 or less to a particular line item) be approved administratively with the approval of a department head and the Budget Director. Major transfers between departments (amounts in excess of \$10,000 to a particular line item) require the approval of the County Legislature. Since amendments to the budget are done routinely, the year-to-year comparison in the department budgets and in the financial detail is made from the amended previous year budget (rather than the original adopted) to the new budget.

During the budget year, quarterly reviews of key appropriation and revenue accounts deemed critical to maintaining a balanced budget are prepared by OMB and submitted to the Legislature. On the basis of these reviews, OMB, in cooperation with the Controller, prepares a fourth quarter reallocation to revise appropriations for review and approval by the Legislature in anticipation of the current year close-out.

Capital Budget

Monroe County has a six-year plan for capital improvements. This plan is updated each year in the form of a Capital Improvement Program (CIP). As required by Article IV of the County Charter, the administration is required to submit an updated CIP to the Legislature by May of each year, and the Legislature is required to approve the plan on or before the first regularly scheduled meeting in July. The first year of that six-year plan becomes the Capital Budget for the next fiscal year (beginning the following January).

Future implications of the CIP projects on the operating budget are noted in the CIP document. Generally, the implications of capital projects on the operating budget have been to either reduce the cost of maintenance or avoid future increases in the cost of maintaining facilities. For some projects, the implication has been to increase costs because of additional staffing and other expenses required to operate expanded facilities. Other projects result in additional operating costs, but generate additional operating revenues which offset these costs.

The CIP document is separate from this operating budget document. For more information, see the "Capital Program/Debt Service" analysis toward the end of this budget document.

CITIZENS OF MONROE COUNTY

LEGISLATURE*

COUNTY EXECUTIVE*

Elected Offices

Operating Departments

Staff Departments

County Clerk*

Aviation

Communications

District Attorney*

Board of Elections

Finance

Sheriff*

Environmental Services

Human Resources

Human Services

Information Services

Monroe Community Hospital

Law

Parks

Planning & Development

Public Defender

Public Health

Public Safety

Transportation

Veterans Service Agency

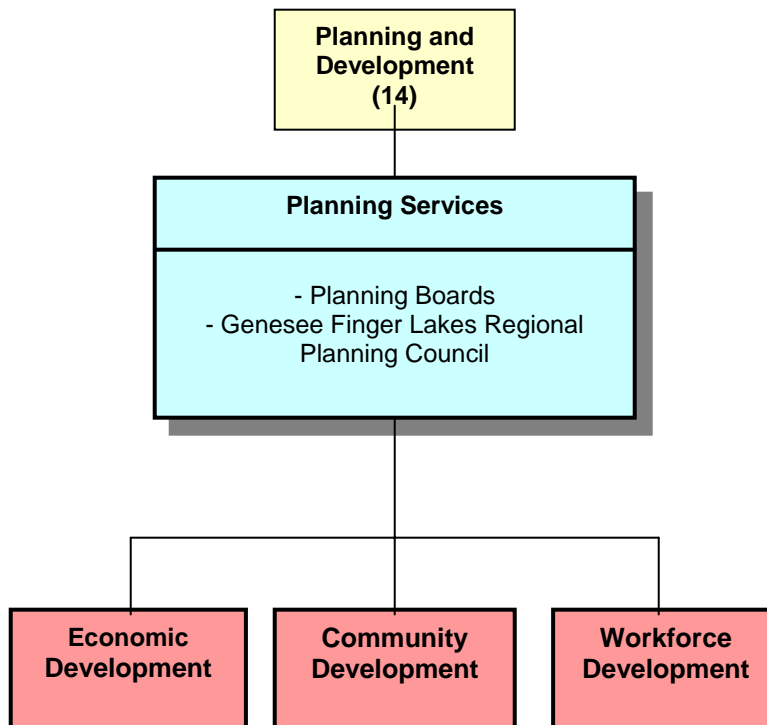
* Elected Department Heads

ORGANIZATION STRUCTURE

The department is the principal organization level of the county. The organization of county departments is depicted in the chart on the preceding page. Departments are identified either as operating departments, which provide direct services to citizens, or staff departments, which perform functions relating to the support of the operating departments. The County Clerk, District Attorney and Sheriff are directly elected by popular vote as are the County Executive and the 29 County Legislators.

Departments may be separated into divisions, as necessary, to reach a level which facilitates analysis and understanding. The department level, however, is the level at which the County Legislature actually authorizes appropriations. Within each department and division, unique funds centers are established to identify specific activities of the department. The number of divisions and funds centers presented generally varies according to a department's size and complexity.

The breakdown for a portion of the Planning Department is shown below. Note that the department is identified by a two-digit number shown in parentheses. For the departmental presentations, divisions are identified by a four-digit number and funds centers are identified by a ten-digit number.



FINANCIAL STRUCTURE

The county's financial system is organized on the basis of funds or account groups, 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 the assets, liabilities, fund balance, revenues and expenditures. The following fund types and account groups are used by the county.

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the county are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the county's governmental fund types:

1. The General Fund is the county's principal operating fund and includes all operations not required to be recorded in other funds.
2. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or capital projects) that are legally restricted to expenditures for specified purposes. The county's Special Revenue Funds include the following:
 - The Library Fund accounts for the activities of the Monroe County Library System, which exists to serve member libraries in the county.
 - The Road Fund accounts for certain public works functions relating to maintenance and improvement of county highways.
 - Special Grants Funds includes programs mandated and reimbursed by the State or Federal government.
3. The Debt Service Fund is used to account for reserve funds established for the retirement of outstanding debt, as well as activities in the county's coupon trust accounts. Other than for the proprietary funds, payments of principal and interest on bond anticipation notes, serial bonds, and capital notes are recorded and appropriated in this fund.
4. Capital Projects Funds are used to account for financial resources to be used for the acquisition of major equipment items and the construction of major capital facilities other than those accounted for in the proprietary funds.

PROPRIETARY FUND TYPES

Proprietary Funds are used to account for ongoing organizations or activities which are similar to those often found in the private sector. The following proprietary funds are used by the county:

1. Enterprise Funds are used to account for operations that provide services to the public and are financed primarily by user charges. The county's enterprise funds include Monroe Community Hospital, Pure Waters, the Airport and Solid Waste.
 - Monroe Community Hospital is a health-related facility for the care and treatment of the chronically ill.

- Pure Waters includes the financing of wastewater management public improvements, as well as operations and maintenance services which benefit the properties against which user fees are charged.
 - The Greater Rochester International Airport is served by a number of major air carriers and commuter lines providing air carrier services, as well as other related facilities and services. The facility, which is owned by the county, has been leased to the Monroe County Airport Authority, but under the Lease and Operating Agreement, continues to be operated by the county through the Airport Enterprise Fund.
 - Solid Waste finances the county's waste disposal and recycling operations.
2. Internal Service Funds are used to account for special activities or services provided by one department of the county to other departments or to other governments on a cost reimbursement basis. Included in this category are the following:
- Building Operations provides for the operation and maintenance of county-owned buildings including the Hall of Justice, County Office Building, Civic Center Complex and the Health and Human Services Building.
 - Central Services provides centralized purchasing of duplicating supplies. Also provided are interdepartmental and public mailing services, and the centralized management of records.
 - Fleet Services provides for and services county-owned vehicles and motor equipment.
 - Information Services provides central information services, including computer and telephone systems and support.
 - Risk Management provides for the county's insurance requirements for general liability, workers' compensation and unemployment coverage. These funds are also used to account for certain claims and judgments.

BASIS OF BUDGETING / ACCOUNTING MEASUREMENT FOCUS

The Monroe County budget is prepared on a cash basis. Governmental funds are accounted for using the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when measurable and available to pay current liabilities. 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 which are recognized as a liability in the applicable fund when due and payable.

Proprietary funds are accounted for using the accrual basis of accounting. Under this basis of accounting, revenues are recognized when earned and expenses are recorded when the liabilities are incurred.

BUDGET FORMAT

The budget document consists of two major parts: the narrative program description or "Department" budget and the line item or "Financial Detail" portion.

The program budget is organized by elected official. Departments under each elected official are presented in alphabetical order. For each department, an organization chart is presented which shows the breakdown of the department into its organizational components (divisions). For small departments that are not subdivided organizationally, the organization chart reflects the primary functions, or activities of the department. Pie charts for each department display operating budget appropriations and grant appropriations by division or category. In addition, there is a pie chart depicting the percentage of Mandated vs. Non-Mandated Services performed by each department along with a general description of these services.

Budget information is presented for each major organizational component within a department. While most budget pages follow the format described below, the format for some pages may vary slightly to include fee schedules or relevant statistical information in the form of bar charts, additional pie charts, or tables. Generally, the page format contains the following components:

Descriptions of each major organizational component summarize the functions of the department or division and include relevant information regarding any recent or proposed organizational or programmatic changes. Descriptions may also be provided for the department's funds centers.

Mission, Accomplishments and Objectives detail the philosophy of each department as well as what the department has accomplished in 2008 and the goals for 2009.

Budget Summary (financial information) presents appropriations by major category of expense, revenue by major source, and the net county support required by the department. Depending on the structure of the department, budget summaries may also appear for each division within the department. If a department has grants, appropriations are segregated by grant and operating budget appropriations. If no grants exist in the department, the budget total presented reflects the operating budget appropriations only. The net county support amount is the difference between a department's appropriations and its anticipated revenue and represents the amount of support required from property taxes and other general fund revenues. Financial data is presented for the 2008 budget as amended and the 2009 budget as proposed.

Performance Measures present data about the organization's input, output, service quality and efficiencies. Measures for the previous year, current year and budget year are presented.

Staff tables (a separate section in the back of the book) show the personnel for 2009 by title, number of full time equivalent positions, and pay group. Salary Schedules (a separate section in the back of the book) relate pay groups to annual salary amounts.

The Financial Detail portion of the budget document shows expenses and revenues in a line item format for major organizational components (divisions) within each department. Departments are presented in order by financial system account number. The financial data shows the actual expenses and revenues for 2007, the appropriations and revenues in the 2008 budget as amended, each department's funding request and revenue estimates for 2009, and the County Executive's proposed budget for 2009.

DEFINITION OF TERMS

ADOPTED BUDGET

This is the annual budget plan for the upcoming fiscal year as formally approved by the County Legislature pursuant to the provisions of Article IV of the County Charter and in Article VI of the County Administrative Code.

AMENDED BUDGET

This is the budget with changes in appropriations and revenues which occur after adoption of the budget by the County Legislature. Generally these changes result from appropriation transfers among commitment line items and the acceptance of grant funds during the year.

APPROPRIATED FUND BALANCE

The amount of fund balance estimated to be available from previous years and designated for use in the current year. The equation for a balanced budget is: Appropriations = Estimated Revenues + Appropriated Fund Balance.

APPROPRIATIONS

An authorization granted by the County Legislature to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount and to the time period during which it may be expended. Appropriations are divided into budgetary categories, each of which represents a unique type of expense and which facilitates an accounting of the use of county resources.

ASSESSED VALUATION

A value set upon real estate or other property by a government as a basis for levying taxes. In some cases the value may only be a fraction of the property's market value.

ASSESSED VALUE TAX RATE

The amount of tax levied for each \$1,000 of assessed valuation.

ASSET EQUIPMENT

One of the major categories of appropriations. This category includes equipment designated as fixed assets. Examples of equipment are office, computers, construction, plant, laboratory, grounds or motor vehicles, landscaping, law enforcement, safety, tools and shop equipment.

ATTRIBUTABLE REVENUE

The revenue generated as a direct consequence of the provision of a specific governmental activity, such as fees, state or federal aid for programs and income from sales. If the government no longer provided the service, the revenue would also stop.

AUTHORIZED POSITION

The status assigned to a position that has been created by either the County Legislature or the County Executive.

BUDGET

A plan of financial operation including estimates of proposed expenditures for a given period and the proposed means of financing them. It is generally a financial plan for a single fiscal year. For additional information, see Operating Budget, Grant Budget and Capital Budget.

CAPITAL BUDGET

The annual spending plan for major improvements and construction projects which are defined as capital projects (see below). It provides project details, project priority ratings, costs and funding sources.

CAPITAL FUND

An authorization by the County Legislature to spend a defined amount for a particular item or category of items (e.g., "construct a new building" or "reconstruct several culverts"). Each fund has a separate authorizing resolution by the Legislature. The source of funding is usually the sale of bonds or notes, but it might also include federal or state aid or funding by the City of Rochester, the Monroe County Water Authority, a town or a village.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The six-year spending plan for major improvements and construction projects. It provides detail at summary level by functional area and department, funding source and year. The first year of a capital improvement program becomes the proposed capital budget for the next fiscal year.

CAPITAL PROJECT

Any object which is acquired, constructed or renovated having a useful life of three years or longer as defined under the New York State General Municipal Law, Section 11, with a "Period of Probable Usefulness."

CASH CAPITAL (PROVISION FOR CAPITAL EXPENSE)

One of the major categories of appropriations. Funds designated specifically for capital projects in order to avoid long-term debt financing are "Cash Capital".

COMMITMENT ITEM

A sub-category of expense (i.e., salaries, overtime and longevity) within a Commitment Item Class (i.e., Personnel Services). This is the lowest level at which appropriations and revenues are budgeted.

COMMITMENT ITEM CLASS

Categories of budget appropriation. Monroe County's financial platform changed with the implementation of SAP on January 1, 2006. The Financial Detail section is presented using the following major classes:

<u>Code</u>	<u>Commitment Item</u>
501000	Personnel Services
503000	Provision for Capital Expense (Cash Capital)
504000	Contractual Services
505000	Supplies and Materials
506000	Debt Service
507000	Employee Benefits
508000/900000	Interdepartmental Charges
541000	Asset Equipment

CONSTITUTIONAL DEBT LIMIT

In accordance with Article VIII of the State Constitution and Title 9 of Article 2 of the Local Finance Law, this limits the amount of debt which can be incurred to 7% of the five-year average full value of taxable real property.

CONSTITUTIONAL TAX LIMIT

In accordance with Section 10 of Article VIII of the State Constitution, this limits the amount Monroe County may raise in real estate taxes in any fiscal year, exclusive of debt service, to 1.5% of the five-year average full value of taxable real estate of the county.

CONTINGENCY ACCOUNT

A budgetary reserve fund established for unforeseen expenditures not otherwise budgeted. The County Legislature must approve each expense against this fund.

CONTRACTED DEBT SERVICE

The reimbursement to other parties for principal and interest payments made by these parties on amounts borrowed for capital purposes.

CONTRACTUAL SERVICES

One of the major categories of appropriations. Examples of contractual services are travel, mileage, memberships, equipment maintenance, rental of equipment, clothing, telephones, utilities, contracts for services, and rental of space.

DEBT SERVICE

One of the major categories of appropriations. The principal and interest payments for obligations incurred by borrowing to finance capital projects. These payments are similar to mortgage payments on a home.

DEPARTMENT

The highest organizational level for the provision and delivery of a specific government service or closely related services. A department may be comprised of divisions and/or funds centers.

DIVISION

The major organizational component of a department.

EMPLOYEE BENEFITS

One of the major categories of appropriations. Employee Benefits include retirement, social security, medical and retired medical.

ENTERPRISE FUND

A governmental accounting fund in which services provided are financed and operated similarly to those of a private business. User charges provide the majority of revenues necessary to support its operation.

EQUALIZATION RATE

A means for converting the assessed value of property to its full value.

EXECUTIVE'S MESSAGE

A general discussion of the proposed budget as presented in writing by the County Executive to the Legislature.

FEE FOR SERVICE (FS)

A sub-category within Interdepartmental Charges. Specific services (other than Internal Service or ICAP charges) charged by a county department or division to another county department or division. A positive expense appears in the funds center incurring the charge while a negative expense (Service Chargeback) appears in the funds center performing the service.

FINANCIAL DETAIL (LINE ITEM BUDGET)

The part of the budget document that provides line item information on appropriations and revenues for each department. Actual figures are given for the preceding fiscal year, while financial data is also provided for the current year amended budget, and the department request and County Executive's estimate for the budget year.

FULL-TIME EQUIVALENT (FTE)

The staffing of employee positions, in terms of productive work hours.

FULL VALUATION

The term used to indicate a property appraisal at 100% of market value at a specified prior point in time.

FULL VALUE TAX RATE

The amount of tax levied for each \$1,000 of full valuation.

FUND

A self-balancing group of related accounts.

FUND BALANCE

In fund accounting, Fund Balance = Assets - Liabilities.

FUNDS CENTER

An organizational component of a division.

GENERAL FUND

The accounts of the county are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The General Fund is the county's principal fund, accounting for all financial resources not required to be recorded in other funds. Other types of funds consist of Enterprise, Debt Service, Internal Service and Special Revenue Funds such as the Grant Fund, Library Fund and the County Road Fund.

GRANT

Funding from sources outside the county (federal, state or private) to conduct a specific program to achieve a specific purpose.

GRANT BUDGET

The annual spending and program plan for grants received by the county.

HOTEL ROOM OCCUPANCY TAX

This is a tax calculated as a percentage of the cost of room occupancy on a daily basis (hotel, motel, bed and breakfast, etc.). The rate of taxation is 6% in addition to the standard combined sales tax rate (see the analysis of the Hotel Room Occupancy Tax in the Tax Analyses part of this budget).

ICAP (INDIRECT COST ALLOCATION PLAN)

A sub-category within Interdepartmental Charges. This federally approved plan refers to the allocation of expenses of staff departments. A positive expense appears in the funds center incurring the charge while a negative expense (Service Chargeback) appears in the funds center of the staff department .

INTEREST ON INDEBTEDNESS

One of the sub-categories of appropriations under Debt Service. Interest on Indebtedness includes the annual interest payment on bonds and notes issued by the county to finance capital projects.

INTERDEPARTMENTAL CHARGES

One of the major categories of appropriations. The Interdepartmental Charges appropriation represents the expense to one county department for services or supplies provided by another county department. This category is divided into three types of expenditures: 1) Fee for Service Charges, 2) Internal Services Charges and 3) ICAP charges. Each of these sub-categories is defined under its own heading.

INTERNAL SERVICES

A sub-category within Interdepartmental Charges. Services charged by a county department or division (classified as part of an Internal Service Fund) to other county departments. Internal Services departments or divisions include Facilities Management, Information Services and Unallocated Insurances. These services are consumed internally in the operations of county departments and are principally financed by charges to user departments. A positive expense appears in the funds center incurring the charge while a negative expense (Service Chargeback) appears in the funds center of the internal service department or division.

INTERNAL SERVICES DISTRIBUTION

An allocation of the budgeted costs of the Internal Services operations to the users of the services.

LINE ITEM BUDGET (SEE "FINANCIAL DETAIL")

MANDATED SERVICES

Mandated services are those which the county is required to provide through either federal or state law. The level of control of these services can range from no control to some control over the level of service provided. Federal/State initiatives, services that are significantly reimbursed by federal/state aid, are also included as mandated services.

NET COUNTY SUPPORT

The difference between appropriations and attributable revenue which must be raised through the property tax levy or non-attributable revenue.

NON-ATTRIBUTABLE REVENUE

The revenue flowing into the county which is not the direct consequence of providing a specific governmental service. Examples include Sales Tax, Off-Track Betting earnings and interest earned on investments. This revenue, together with the property tax, provides the net county support for programs.

NON-MANDATED SERVICES

Non-mandated services are those for which there is no federal or state requirement, nor are otherwise initiated by another level of government, but may be required by county charter.

OPERATING BUDGET

The annual spending and program plan for county operations and services. It includes appropriations by category of expense and revenue estimates to support county operations and services. It includes all appropriations and revenues not included in the Grant Budget.

PAY GROUP

Designation within the salary schedule establishing the compensation range for each class of position.

PERSONNEL SERVICES

One of the major categories of appropriations. Personnel Services appropriations include salaries for full-time and part-time employees, overtime costs, shift differential, holiday pay, longevity, educational reimbursement and mandated training.

PRINCIPAL ON INDEBTEDNESS

One of the sub-categories of appropriations under Debt Service. Principal is the amount originally borrowed to finance capital projects and principal payments redeem part of the amount borrowed.

PROGRAM BUDGET

The main part of the Monroe County budget consists of department budgets which describe the programs that the county administers. Each department, division and funds center has a description which is intended to explain the services it provides or the program it carries out.

PROPOSED BUDGET

The budget plan for the upcoming fiscal year recommended by the County Executive to the County Legislature for its formal approval. The budget is "proposed" until it is formally approved or "adopted" by the County Legislature.

PROVISION FOR CAPITAL EXPENSE (SEE "CASH CAPITAL")

REAL PROPERTY TAX

This is a tax on real estate based on the assessed value and the full or partial taxable status of property. Rates of taxation for county purposes vary among the taxing jurisdictions in the county depending on the assessment practice of each jurisdiction. See the analysis of the Monroe County Real Property Tax in the Tax Analyses part of this budget.

REVENUES

The general category for all income sources which finance county services.

SALES TAX

A tax as a percentage of retail sales (with the general exceptions of food, pharmaceuticals, and other medical supplies) is levied by the State of New York and Monroe County. See the analysis of the Monroe County Sales Tax in the Tax Analyses part of this budget.

SALES TAX CREDIT

The City of Rochester, villages, and school districts in Monroe County receive cash payments for their entire shares of sales tax. In towns outside of villages, property owners receive the benefit of the aggregate first \$55 million sales tax directly through a credit which reduces their property tax bills and represents their proportionate share of sales tax allocated to the town. Beginning in 1996 the town aggregate amount over \$55 million is distributed to the town governments in direct cash payments.

SEASONAL EMPLOYEE

The status assigned to an employee working a portion of the fiscal year and entitled to minimal fringe benefits.

SERVICE CHARGEBACKS

This includes three different types of interdepartmental charges: Internal Service charges, ICAP charges and other Fee for Service charges (see separate definitions for each). In each case a department will utilize staff and resources in their own budget to perform a service for another department or division. The department being charged for the service will show a positive expense under their interdepartmental charges budget. The department performing the service will show a negative expense in their budget. These negative expenses are categorized as Service Chargebacks. This presentation of the budget coincides with the accounting presentation in the county financial system.

STAFF

A section of the budget that lists the proposed personnel by title, number of positions and pay group.

SUPPLIES AND MATERIALS

One of the major categories of appropriations. Examples of Supplies and Materials appropriations are consumable items such as office, construction, technical, institutional, medical and laboratory, landscaping, law enforcement, safety, recreational, chemical supplies, computer software, fuel and gasoline, motor oil, vehicle parts, clothing, books and periodicals and non fixed asset equipment.

TAX LEVY

The total amount to be raised by the general real estate or property tax.

TAX RATE

The amount of tax levied for each \$1,000 of assessed or full valuation.

UNALLOCATED EXPENSE/REVENUE

Appropriations and revenues not directly related to any department operations are included in the Unallocated Expense/Unallocated Revenue part of the budget. Examples of such appropriations are the contingency account, the contribution to the Rochester-Genesee Regional Transportation Authority, and several debt service accounts for purposes such as the Water Authority and the Outdoor Sports Facility. Revenues include the real property tax, sales tax, interest earned on investments and several other categories.

UNIT CHARGES

The charges to users in Pure Waters districts based upon water consumption and/or assessed value.

USER FEE

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Financial Strategies for Monroe County

1. Maintain Stable Tax Rate

Aggressive efforts to reduce costs and enhance revenues from outside the County Tax Base will be continued, enabling the County to maintain the property tax rate at or below 2004 levels and provide quality services to its residents.

To this end, Monroe County will:

- Pursue cost-saving and revenue-enhancing measures that reduce the need for county taxpayer funding;
- Pursue federal, state, and other funding and financing strategies that reduce the need for county taxpayer funding;
- Pursue legislative reforms at all levels of government that facilitate the county's ability to deliver services efficiently and effectively.

Collaboration with other governments in and outside of Monroe County, as well as with local businesses and educational institutions, is critical to the success of these efforts.

2. Continue Multi-Year Budget Forecasting

The Monroe County budget document will include an annual budget plus a two-year budget forecast. This will assist policy-makers in their assessment of the proposed budget as well as highlight the potential impact of – and opportunities for change in – existing and proposed local, state, and federal programs and policies. The net result will be a better basis for decision-making that supports sustainable programmatic and fiscal health in Monroe County.

3. Rebuild County Reserves

A Tax Stabilization Fund will be created and when fully funded will amount to 7.5% of the average annual sales and property taxes accruing to Monroe County. It will be funded with resources deemed available upon the closing of a year. Any or all of this fund may be applied during the annual budget process to stabilize taxes for the same fiscal year, and restored to the target level in subsequent budget years as resources permit. This fund will be accounted for and used for General Fund purposes only.

4. Continue Conservative Cash and Debt Management Practices

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 to finance projects with a short useful life or with costs estimated at \$100,000 or less or for portions of the cost of other projects as financial and budgetary conditions permit without placing undue pressures on the taxpayers. Debt may be issued for cash flow purposes if needed. Any and all debt issues will be structured and sold in accordance with sound debt management practices.

5. Maintain Appropriate Internal Controls

The system of internal controls will be maintained and monitored for enhancement opportunities to ensure compliance with all applicable laws and prudent stewardship of public funds. All employees will be responsible and accountable for the safekeeping of public assets, and a professional internal audit function will be maintained to monitor the system of controls.

6. Enhance Economic Development Efforts

Economic development efforts will be fully coordinated and aggressively advanced in order to strengthen the underlying economic fundamentals of Monroe County. These efforts will contribute to Monroe County's ability to retain and attract business, labor and residents, maintain a stable tax rate, and provide quality services to its residents.

7. Track Performance Towards Goals

Performance measures and targets will be established to measure, manage and promote attainment of Monroe County's financial goals.

MONROE COUNTY PROCUREMENT POLICY

1. Background

This policy has been developed to ensure that Monroe County is in compliance with New York State General Municipal Law concerning the procurement of goods and services as defined herein.

In accordance with New York State General Municipal Law, all purchase contracts involving expenditures of more than \$10,000 and all contracts for public works involving expenditures of more than \$20,000 must be publicly bid. This policy prescribes the manner in which expenditures for purchase contracts and public works contracts not subject to public bidding requirements are awarded, as well as contracts for professional services, which are also not subject to public bidding requirements. This policy supercedes any policy previously issued and approved.

2. Guidelines for Securing Competitive Quotations for Purchase and Publics Works Contracts

This section pertains to all purchase and public works contracts less than the public bidding limits of \$10,000 and \$20,000 respectively. All County employees involved in the procurement process shall follow this policy.

All purchases of \$25 and less may be made directly with petty cash, subject to the Petty Cash guidelines established by the Monroe County Controller.

Purchases of items and/or services above twenty-five dollars (\$25) up to and including one thousand dollars (\$1,000) may be made at the discretion of the various departments. A cost quote(s) shall be obtained before any purchase. This policy recognizes that the benefits of cost savings from competition can be quickly outweighed by the costs inherent in seeking multiple quotations.

For all purchase and public works contracts in excess of \$1,000 and below the public bidding limits, the County will seek to secure at least three (3) competitive quotes, and shall make an award based on the lowest responsive and responsible quote. Any deviation from this policy shall have written justification from the Purchasing Manager and shall be included in the official file.

3. When Competitive Bidding May Not Apply

In accordance with General Municipal Law, there are instances in which Public Bidding is not required. These instances include:

- purchases through New York State contracts
- purchases made by Monroe Community Hospital (MCH) pursuant to Public Health Law
- items to be purchased from a "sole source"
- items procured through a "true lease"
- surplus supplies, materials or equipment purchased from another governmental or public benefit entity
- supplies, materials or equipment purchased from state correctional institutions or from qualified charitable not-for-profit agencies for the blind or disabled
- purchase or public work is required in an emergency, subject to the requirements of the emergency purchase order procedures
- the County Legislature approves the standardization of an item
- energy performance contracts
- professional services contracts

4. **Professional Services**

This section pertains to professional services, which are not subject to public bidding requirements and which are subject to approval by the Monroe County Legislature and/or the County Executive. Professional Services are services which require special or technical skill, training or expertise which do not readily lend themselves to competitive bidding. General guidelines for determining whether a procurement is a professional service are as follows:

- a) Whether the services are subject to State licensing or testing requirements;
- b) Whether substantial formal education or training is a necessary prerequisite to the performance of the services;
- c) Whether the services require a relationship of personal trust and confidence between the contractor and municipal officials.

For all professional service agreements less than \$5,000, a Request for Proposal ("RFP") is not required but may be used when practical.

For all professional service agreements above \$5,000 and less than \$25,000, an RFP or Request for Qualifications ("RFQ") is not required but may be used when practical. Other forms of soliciting competition, provided they offer an objective basis upon which to award said contracts, may be utilized upon the prior approval of the Purchasing Manager.

For all professional service agreements greater than \$25,000, an RFP or RFQ is required unless waived by the County Executive or her designee. A waiver may be issued only in the event of a public emergency, as defined under General Municipal Law or the New York State Defense Emergency Act. The County Executive or her designee shall notify the Monroe County Legislature within 90 days of the issuance of any waiver.

All professional service contracts in excess of \$5,000 are subject to approval by the Monroe County Legislature.

5. **Exception for Federal and State Contracts**

This Policy applies to contracts for the procurement of all supplies, services, materials and equipment entered into by the County of Monroe which are not publicly bid. When the procurement involves the expenditure of federal or state funding, the procurement shall be conducted in accordance with any mandatory applicable regulations.

Exceptions to this policy shall only be made upon the approval of the County Attorney.

BUDGET SUMMARY

	2008	2009	CHANGE	% CHANGE
<u>OPERATING BUDGET</u>				
Mandated ⁽¹⁾	\$608,580,330	\$640,264,699	\$31,684,369	5.2%
Non Mandated ⁽¹⁾	98,478,738	101,367,152	2,888,414	2.9%
Debt Service ⁽²⁾	66,863,566	70,635,752	3,772,186	5.6%
Non Mandated User Fee Supported	89,272,321	93,208,073	3,935,752	4.4%
Total Operating Budget	\$863,194,955	\$905,475,676	\$42,280,721	4.9%

	2008	2009	CHANGE	% CHANGE
<u>GRANT BUDGET</u>				
Mandated	\$150,970,320	\$155,461,257	\$4,490,937	3.0%
Debt Service ⁽²⁾	460,768	376,134	(84,634)	-18.4%
Total Grant Budget	\$151,431,088	\$155,837,391	\$4,406,303	2.9%

⁽¹⁾ For comparative purposes, the 2008 mandated and non-mandated budget may include codification changes to accurately reflect 2009 coding.

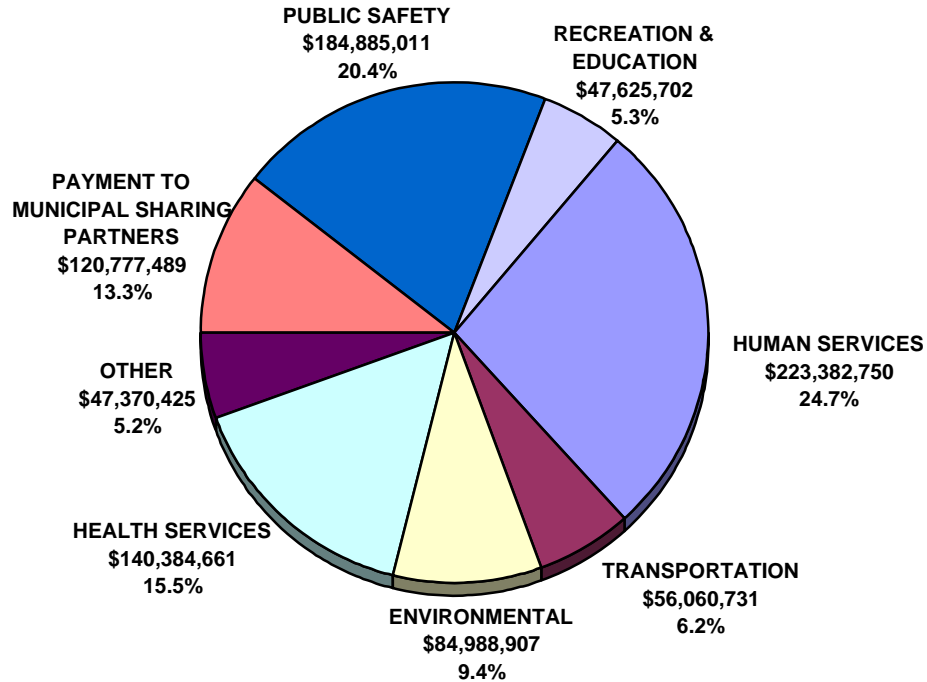
⁽²⁾ Debt Service costs represent obligations to pay for capital budget related expenditures which are approved under a separate legislative action.

2009 OPERATING BUDGET

TOTAL EXPENSES

WHERE THE MONEY GOES

BY FUNCTIONAL AREA



TOTAL REVENUES

WHERE THE MONEY COMES FROM

