

2020 CAFR

Comprehensive Annual Financial Report

County of Monroe, New York

For the Year Ended December 31, 2020



Adam J. Bello County Executive

Robert Franklin
Chief Financial Officer

Jennifer Cesario
Controller

monroecounty.gov

County of Monroe, New York Comprehensive Annual Financial Report For the Year Ended December 31, 2020

Prepared by Department of Finance Office of the Controller



Robert Franklin Chief Financial Officer

> Jennifer Cesario Controller

Christopher Kovacic Deputy Controller

INTRODUCTORY SECTION

This section contains the following:

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

COUNTY OF MONROE, NEW YORK COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED DECEMBER 31, 2020

Table of Contents

ntroductory Section (Unaudited)	Page
Letter of Transmittal	i
Profile of Monroe County Government	ii
Major Initiatives and Accomplishments	
Economic Profile and Outlook	
Financial Information	
Acknowledgements	
County Executive's Office	x
Elected County Officials	x
Legislative Leadership and Staff	xi
Legislators	xii
County Departments	xiii
Financial Section	
Independent Auditor's Report	1
Management's Discussion and Analysis (Unaudited)	3
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	19
Statement of Activities	20
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet	21
Reconciliation of the Governmental Funds Balance Sheet to the	
Statement of Net Position	22
Statement of Revenues, Expenditures, and Changes in Fund Balances	23
Reconciliation of the Statement of Revenues, Expenditures, and Changes in	
Fund Balances of Governmental Funds to the Statement of Activities	24
Proprietary Funds Financial Statements	
Statement of Net Position	25
Statement of Revenues, Expenses and Changes in Net Position	27
Statement of Cash Flows	28

COUNTY OF MONROE, NEW YORK COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED DECEMBER 31, 2020

Table of Contents

Fiduciary Funds Financial Statements	
Statement of Fiduciary Net Position	30
Statement of Changes in Fiduciary Net Position	3 [.]
Component Units Financial Statements	
Combining Statement of Net Position	32
Combining Statement of Activities	33
Notes to the Basic Financial Statements	
Required Supplementary Information (Unaudited)	
Schedule of Revenues, Expenditures and Changes in Fund Balances -	
General Fund – Budget and Actual	7
Schedule of Changes in Total Other Postemployment Benefits Liability and	
Related Ratios	78
Schedule of Proportionate Share of Net Pension Liability (Asset)	
Schedule of Contributions – Pension Plans	
Notes to Required Supplementary Information	
Combining Financial Information	
Combining Balance Sheet – Nonmajor Governmental Funds	84
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	-
Nonmajor Governmental Funds	8
Combining Balance Sheet – Special Revenue Funds	80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -	-
Special Revenue Funds	8
Combining Statement of Net Position – Internal Service Funds	88
Combining Statement of Revenues, Expenses and Changes in Net Position -	
Internal Service Funds	89
Combining Statement of Cash Flows – Internal Service Funds	90
Statistical Section (Unaudited)	
Net Position by Component	9:
Changes in Net Position	
Fund Balances, Governmental Funds	
Governmental Funds, Changes in Fund Balances	
Taxing Power	
Assessed Value of Taxable Property	
Property Tax Levies and Collections	
Principal Property Tax Payers	
Legal Debt Margin Information	
Ratio of Outstanding Debt by Type and Activity	
Ratios of General Bonded Debt Outstanding	
· ·	
Demographic and Economic Statistics	
Principal Private Sector Employers	
Budgeted Full-Time County Employees by Department	
Operating Indicators	
Capital Asset Statistics	109



Department of Finance

Monroe County, New York

Adam J. Bello
County Executive

Robert Franklin Chief Financial Officer

May 27, 2021

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, 2020, 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 2020.

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, 2020. The Statistical Section sets forth selected economic and demographic information for the County on a multiyear 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, 2020 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 Frederick Douglass 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, Monroe County Airport Authority, Monroe County Water Authority, County of Monroe Industrial Development Agency, and Monroe Tobacco Asset Securitization Corporation.

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 AZA-accredited zoo, the Frederick Douglass Greater Rochester International Airport (ROC), Monroe Community Hospital, and Monroe Community College.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

COVID-19 Pandemic Response

The Department of Public Health led Monroe County's response to the COVID-19 pandemic in 2020; directing efforts involving contact tracing, collaborations with local health systems to ensure continued capacity as case numbers skyrocketed, increasing access to testing and most recently COVID-19 vaccination efforts.

The Department of Public Health began actively planning for Monroe County's COVID-19 response in January 2020. Planning turned to actual Isolation and Quarantine (I & Q) operations in February 2020 and continued through year-end. COVID-19 operations included using the Incident Command System (ICS) to organize separate response units including: epidemiological operations, case investigation, contact tracing, establishing an Isolation and Quarantine facility for those who could not stay safely at home or had no home, a field unit that conducted in-person PCR swabbing, testing, wrap-around care operations (delivering food and Personal Protective Equipment) for those under Isolation & Quarantine orders in their home, isolation follow-up and release operations, and a phone triage unit to handle all phone calls/email inquiries concerning COVID-19.

The Department of Public Health and the Department of Environmental Services collaboratively established a County Staging Site (CSS) in March 2020 at the County Fleet Center that continued operations throughout year. This CSS operation has overseen the distribution of over 15 million articles of personal protective equipment (PPE) to hospitals, local school districts, colleges, nursing homes, governments, and a variety of businesses. Later, in December 2020, the Fleet Center became the County's first Point of Distribution (POD) site for vaccination operations.

In another partnership to support the community, the Department of Public Safety activated the Emergency Operations Center for an extended period of time to coordinate a myriad of resources dedicated to response efforts to assist with the management of the crisis. Subsequently, Public Safety was tasked to enhance our community outreach efforts. The Department initiated the community based Rapid Test Sites at seven locations throughout the County of Monroe. The testing sites were strategically placed throughout the county at various times and days of the week to ensure equity and accessibility to the target populations as tens of thousands of tests were offered to a diverse population of residents.

Climate Action

Monroe County is accelerating its commitment to addressing climate change and enhancing resiliency. In March 2020, the Legislature established the Climate Action Plan Advisory Committee, which was created to guide the development of Monroe County's inaugural Climate Action Plan. This Plan will draw upon a legacy of successful sustainability initiatives implemented by the County and focus their impact through the lens of climate change mitigation and adaptation, as well as recommending future actions to meet community goals for greenhouse gas emission reduction.

Phase 1 of the Climate Action Plan will focus on internal County operations, and Phase 2 will broaden the scope to the wider community.

In addition to the Climate Action Plan, Monroe County is also participating in State certification programs including the Climate Smart Communities and Clean Energy Communities initiatives. These will provide

external recognition for the County's adoption and innovation of best practices in sustainability and energy management, as well as opening opportunities for grant funding for further environmental improvements. In October 2020, the Legislature adopted the Climate Smart Communities Resolution, formally committing the County to pursuing this certification.

As Monroe County is situated on the south shore of Lake Ontario, one of the primary threats facing the County is lake flooding. To better protect county and town assets, a number of resiliency projects were initiated during 2020.

The Sutter's Marina Project involves modifications to a privately operated, but county-owned marina located on Irondequoit Bay. Significant modifications includes elevation of the permanent structure close to the waters' edge and installation of shoreline stabilization measures at the waters' edge. This resiliency project is intended to protect the infrastructure, as the marina is susceptible to flooding with rising lake levels.

The Irondequoit Bay Outlet Bridge project involves modifications to the County's seasonal use swing bridge spanning the bay outlet. The machinery and moving parts within the swing bridge's turret adjacent to the outlet channel are unprotected and susceptible to flooding. This project will make the turret water tight, allowing the County to operate the bridge under high lake level conditions.

Improvements are also underway on several roads in close proximity to the Lake Ontario shoreline, including Edgemere Drive, Island Cottage Road, Culver Road, and St. Paul Blvd. Project design and construction will involve road elevation changes, grading, stormwater conveyance, and shoreline stabilization measures.

The Sandbar Wastewater Pump Station improvement project in the Town of Webster will protect a critical County pump station against potential damage caused during high water events. The pump station is submersible, but the adjacent control building, including a standby generator, is constructed at grade and is vulnerable to water intrusion from Irondequoit Bay.

Diversity, Equity, and Inclusion

Joining the Pay Equity Coalition at their "Sound the Alarm" event to recognize Black Women's Equal Pay Day on August 13, the County Executive Adam Bello signed an executive order requiring all non-governmental county contractors to comply with federal and state equal pay laws.

Under the provisions of the executive order, the County developed an equal pay certification to be used by all County offices, departments, and administrative units to ensure contractor compliance throughout the contract approval process. Additionally, the Division of Purchasing & Central Services established procedures to monitor compliance and periodically audit certification records. The order also instructed the Human Resources Department to review the County's own compliance with equal pay laws and pay equity for County employees.

Also in August, the County Legislature adopted a resolution authorizing the creation of a diversity action plan for Monroe County, and the creation of a diversity action advisory committee. Each department is required to develop a diversity action plan to encourage and increase diversity in outreach, recruitment, and hiring practices, as well as annually report on their activities and outcomes.

In November 2020, the Legislature enacted a local law amending the Monroe County Charter to create a Department of Diversity, Equity and Inclusion, headed by a Chief Diversity Officer. The Chief Diversity Officer will partner with Human Resources to implement programs and initiatives that foster diversity, equity and inclusion, and supervise equal employment opportunity functions.

The Chief Diversity Officer is also empowered to investigate internal complaints of discrimination and unequal treatment, provide advice and guidance to other departments in fulfilling their obligations under the aforementioned Diversity Action Plan, and oversee M/WBE selection procedures in county contracting.

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.

Monroe County is one of the least congested areas in the region. The City of Rochester offers a commute of 20.4 minutes, according to a 2019 American Community Survey 5-year estimates. Multi-modal transportation is also available in Monroe County at the ROC, which averages 106 flights per day to 18 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. Area universities continue to be a driving force in the area's economic success. With more than 26,000 employees, The University of Rochester Medical Center is the largest component of the University of Rochester, and is the largest private sector employer based in Upstate New York and the sixth largest employer in the state. The direct and spillover impact of the University's employee wages and spending, purchases, capital investments, and visitor and student spending, generate approximately 56,000 jobs across Upstate New York.

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.

<u>Population and Employment</u> – The County has a population of approximately 741,770, and is the central county in the Rochester Metropolitan Area which has a population of approximately 1,069,644 according to the U.S. Census Bureau (2019). In Monroe County, the labor force averaged approximately 361,254 at December 2020, with its economy drawing from Rochester's labor force of 496,400 (BLS.gov). Employment fell in all 18 of the largest counties in New York from June 2019 to June 2020, according to the U.S. Bureau of Labor Statistics, with Monroe County having one of the lowest over-the-year decreases in employment at 13.4% (BLS, second quarter 2020). At December 2020, BLS reported the unemployment rate in Rochester at 6.5% and Monroe County at 6.9%.

<u>Industry Sectors</u> – Monroe County has a large, high-end manufacturing business base. There are more than 1,500 manufacturers in the Greater Rochester, NY region, and this sector represents 12.5% of the local workforce. Greater Rochester's manufacturing base is primarily in high tech precision, with its largest employment sectors being machinery, computer & electronic products, printing equipment, and transportation equipment. An additional significant force in the region's manufacturing base comes from the food and beverage manufacturing (NYS Department of Labor May 2018). The leading manufacturing employers in the region, among many others, are Eastman Kodak, L3Harris and Xerox. The leading precision manufacturing employers in the region are The Gleason Works, Alliance Precision Plastics and Lexington Machining.

Imaging history is unparalleled as the birthplace of Eastman Kodak Company, Xerox Corporation, and Bausch+Lomb. Today, Rochester is home to more than 120 leading businesses focused on optics, photonics, and imaging. Rochester's optics industry is diverse, including expertise in biophotonics, digital imaging, vision science, semiconductors, precision optics, lasers, and aerospace and defense applications. Approximately 17,000 people are employed in Rochester in the optics industry. In fact, roughly 60 percent of all optics degrees conferred in the US are conferred in the area's higher-education institutions.

With numerous life sciences companies and extensive research and development resources available in the Rochester area, including the University of Rochester's Medical Center and its Clinical and Translational Sciences Institute, discoveries can be readily advanced from the lab into new treatments and cures. Leveraging the capabilities and expertise among many precision manufacturers, software development firms, and research institutions, a diverse and highly skilled technical and engineering environment is readily available to collaborate in the development, prototyping, and commercialization of medical devices, biotech products, and healthcare IT applications.

Software, game design, and IT solutions companies represent a large sector of start-ups as well as larger companies in the Greater Rochester, NY region. These software companies support the development of solutions that enable device management, management of health information, and expense optimization software for telecommunication applications. Numerous IT solutions companies provide managed services, consulting, system integration, and software development services.

<u>Housing</u> — Homeownership is affordable in Monroe County, with a variety of urban and suburban neighborhoods, which offer an array of housing options. Rochester was named number 6 on Forbes list of 10 most affordable cities to buy a home. Additionally, last year, writes Forbes, the Rochester housing market saw the biggest rise in return investments for sellers in the country. Forbes further wrote that Rochester has also been on the radar of many housing experts as people leave New York City for more space and lower housing costs. According to the National Association of Realtors, the Rochester metropolitan area averaged a median home price of \$151,000, and at December 2020 the median home price during 2020 was \$157,700, well below the New York state average of \$295,000 median price in January 2020, and the national average of \$303,900 the same month.

Significant Community Announcements

During 2020, many projects involved significant investment, renovations and upgrades to existing commercial stock for manufacturing, housing and services. The following are some examples:

<u>Gallina Development Corporation</u> purchased the former Xerox office tower, which occupies a city block in downtown Rochester, comprising a 30-story tower, a separate office building, an auditorium building and a parking garage. To be known as Innovation Square, this site will combine office, residential and educational space and has support from several area colleges for the creation of an innovation center. The first phase of 15 floors of student housing is projected to be ready for the start of the 2021-22 school year, and the accounting firm EFPR Group is leasing two floors. This is a \$32.5 million project.

<u>Li-Cycle Inc.</u> is locating its Spoke 2 processing plant at Eastman Business Park in the Town of Greece, for the processing of approximately 5,000 metric tons of end-of-life lithium-ion batteries per year. This \$2.9 million project is projected to create 41 jobs.

<u>Magna Real Property Acquisition Co LLC</u>, a real estate holding company, is expanding its current facility in the City of Rochester for tenant XLI Manufacturing, a leader in contract manufacturing specializing in machining precision services. This \$2.5 million project will create 25 new jobs.

<u>South Park Development, LLC</u>, a real estate holding company is constructing a last mile e-commerce distribution facility for consumer projects for its tenant, Amazon.com Services LLC in the Town of Greece. This \$54.2 million project will create 75 jobs.

<u>ProAmpac Rochester, LLC</u>, a global manufacturer of flexible packaging solutions, will construct a Collaboration & Innovation Center at its manufacturing facility in the Town of Ogden, and expand its existing facility. The Center will be a unique international space where customers can collaborate about innovative new packaging ideas from initial concept to testing and end user market. This \$5.9 million project will create 26 jobs.

<u>HYZON Motors, Inc.</u>, a hydrogen fuel cell technology company is purchasing and renovating a building to serve its new global headquarters in the Town of Mendon. HYZON provides zero emission hydrogen fuel cell mobility projects and is expecting demand for its products will increase tremendously. This \$5 million project will create 100 jobs.

Solar Energy Projects will be developed in the Town of Mendon and the Town of Clarkson, as 5 MW (AC) ground-mounted solar energy projects. These projects will provide significant benefit to the local communities by enabling residents to participate in a share of the local clean energy project and receive a discount on electricity bills. Combined, these projects will invest almost \$17 million.

FINANCIAL INFORMATION

Policies and Practices

<u>Internal Controls</u> – 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.

<u>Budgetary Controls</u> – 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 that 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.

<u>Capital Improvement Plan</u> — 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.

<u>Cash Management</u> – 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.

<u>Fund Balance</u> – 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 \$35 million to \$55 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,

Robert Franklin

Chief Financial Officer

Jennifer Cesario
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

REPUBLICAN MAJORITY CAUCUS

Steve Brew, Leader, District 12 Tracy DiFlorio, Deputy Leader, District 3 George J. Hebert, Assistant Leader, District 15 Matthew Terp, Assistant Leader, District 8

DEMOCRATIC MINORITY CAUCUS

Yversha M. Román, Leader, District 26 Joshua Bauroth, Assistant Leader, District 24

BLACK & ASIAN DEMOCRATIC CAUCUS

Ernest Flager-Mitchell, Leader, District 29 Sabrina LaMar, Assistant Leader, District 27

CLERK OF THE LEGISLATURE

Jack Moffitt, Clerk David Grant, Deputy Clerk

REPUBLICAN MAJORITY CHIEF OF STAFF

Bridget M. Harvey

DEMOCRATIC MINORITY STAFF DIRECTOR

Saúl Maneiro

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	Robert J. Colby
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	. ,
District 29	Ernest S. Flagler-Mitchell

COUNTY DEPARTMENTS

AVIATION Andrew G. Moore, Director

BOARD OF ELECTIONS

Lisa P Nicolay, Commissioner

Jackie Ortiz, Commissioner

COMMUNICATIONS Steven T. Barz, Director

COUNTY CLERK Jamie L. Romeo, County Clerk

DISTRICT ATTORNEY Sandra Doorley, District Attorney

DIVERSITY, EQUITY, AND INCLUSION Deanna Kimbrel, Chief Diversity Officer

ENVIRONMENTAL SERVICES Michael J. Garland, Director

FINANCE Robert Franklin, Chief Financial Officer

HUMAN RESOURCES Andrea Guzzetta, Director

HUMAN SERVICES Thalia Wright, Commissioner

INFORMATION SERVICES Jennifer R. Kusse, Chief Information Officer

LAW John Bringewatt, County Attorney

MONROE COMMUNITY HOSPITAL Alyssa Tallo, Executive Health Director

OFFICE OF PUBLIC INTEGRITY Janson McNair, 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 James R. Pond, 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

Bonadio & Co., LLP Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

May 27, 2021

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, 2020, 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 did not audit the financial statements of the County of Monroe Industrial Development Agency (the Agency) and the Monroe County Water Authority (the Authority), which represent a combined 61%, 84%, and 32%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Agency and the Authority, is based solely on the report of the other auditors. 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.

171 Sully's Trail
Pittsford, New York 14534
p (585) 381-1000
f (585) 381-3131

www.bonadio.com

Opinions

In our opinion, based on our audit and the reports of the other auditors, 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, 2020, 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

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.

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

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, 2020. 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, 2020 and comparative data from the year ended December 31, 2019 follows.

2. Financial Highlights

The County overall finished 2020 with a net deficit position of \$127.1 million, an increase of \$16.1 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 2020 with a net deficit position of \$264.4 million, while the estimated present value of future retiree health insurance benefits increases the net deficit by \$608.0 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, 2020. This number is unchanged from year ended December 31, 2019. Of these capital assets, net of depreciation, infrastructure assets total approximately 38.7% and 40.0% for the years ended December 31, 2020 and 2019, 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 \$805.7 million and \$862.1 million for the years ended December 31, 2020 and 2019, respectively. For each of those respective years, the portion of bonds payable subject to the County's constitutional debt limit was \$393.8 million and \$462.8 million, respectively. As such, as of December 31, 2020, the County had exhausted 12.6% of its constitutional debt limit of \$3.0 billion, compared to 15.3% of its constitutional debt limit of \$3.0 billion as of December 31, 2019.

The County's governmental activities finished 2020 with a net position deficit of \$372.9 million, a \$3.8 million decrease compared to last year's net position deficit of \$376.7 million. The net position of the County's governmental activities for 2020 is reported as \$543.9 million of net investment in capital assets, \$35.7 million of restricted and \$952.6 million of unrestricted deficit. The changes in each reported net position category are as follows: an increase of \$2.0 million in net investment in capital assets; a decrease of \$1.8 million in restricted; and a decrease of \$3.5 million in the unrestricted deficit. The largest component of the unrestricted deficit is the other postemployment benefits (OPEB) liability which at December 31, 2020 was \$523.3 million.

In April 2020, Monroe County received \$129.4 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding from the United State Treasury. CARES Act expenses and revenues for goods and services were recorded as a general government activity and include such items as small business grants (Fast Forward Monroe), purchases of personal protective equipment, temporary staffing for Monroe Community Hospital and the Department of Public Health, eviction prevention, and downstream municipal reimbursements. In addition, Monroe County began the work to create a vaccination point of distribution (POD). Hazard pay and the associated CARES Act revenue issued during 2020 was recorded in the corresponding governmental or business-type activity that the employee's payroll would otherwise be recorded. As of December 31, 2020 Monroe County had expended \$75.8 million of the CARES Act funding and recorded \$53.6 million in deferred revenue.

The County's business-type activities finished 2020 with a net position of \$245.8 million, a decrease of \$19.9 million from the past year. The net position of the County's business-type activities for 2020 are reported as \$272.4 million of net investment in capital assets, \$1.0 million of restricted and \$27.6 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 2020, the County's governmental funds reported combined fund balances of \$169.9 million, an increase of \$11.6 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 \$122.7 million as of December 31, 2020, compared to the December 31, 2019 fund balance of \$96.5 million, an increase of \$26.2 million.

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

The County's discretely presented component units finished 2020 with a net position of \$398.2 million; a decrease of \$19.4 million over 2019. The total net position for each of the major component units are as follows: \$42.1 million for Monroe Community College (MCC); \$20.1 million for Monroe County Airport Authority (Airport Authority); and \$328.9 million for Monroe County Water Authority (Water Authority). The nonmajor component units finished 2020 with a net position of \$7.1 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.

The County elected to pay its annual New York State Retirement System bill on the early due date of December 15, 2020 rather than on the customary due date of February 1, 2021 saving taxpayers over \$321 thousand in interest. With resources available, the County was also able to pay an additional \$11.2 million toward prior years' outstanding pension amortizations, saving nearly \$1.5 million in future interest expense. As of December 31, 2020, all prior outstanding pension amortizations have been paid in full.

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). 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 nonmajor funds and are combined into a single column on each of the fund's financial statements.

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

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 nonmajor 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 nonmajor 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 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 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.

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

Northampton Park 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 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.

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

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):

Condensed Schedules of Net Position

			2020					2019		
	Governmental Activities		iness-type ctivities	Total Primary Government		Governmental Activities		iness-type .ctivities	Total Primary Government	
Assets										
Current and other assets Capital assets, net of	\$	532,743	\$ 98,308	\$	631,051	\$	478,032	\$ 98,576	\$	576,608
accumulated depreciation		731,119	 459,434		1,190,553		742,786	 484,862		1,227,648
Total assets		1,263,862	557,742		1,821,604		1,220,818	 583,438		1,804,256
Deferred Outflows of										
Resources		226,460	 59,404		285,864		80,896	 31,769		112,665
Liabilities										
Current liabilities		383,654	59,090		442,744		341,002	56,389		397,391
Non-current liabilities		1,366,298	299,947		1,666,245		1,223,554	282,011		1,505,565
Total liabilities		1,749,952	359,037		2,108,989		1,564,556	338,400		1,902,956
Deferred Inflows of										
Resources		113,302	 12,318		125,620		113,859	 11,152		125,011
Net Position										
Net investment in capital										
assets		543,944	272,383		816,327		541,942	280,762		822,704
Restricted		35,703	1,044		36,747		37,477	2,908		40,385
Unrestricted (deficit)		(952,579)	(27,636)		(980,215)		(956,120)	(18,015)		(974,135)
Total Net Position	\$	(372,932)	\$ 245,791	\$	(127,141)	\$	(376,701)	\$ 265,655	\$	(111,046)

Restricted net position in the County's governmental activities for 2020 is \$35.7 million. This is comprised primarily of restrictions for debt service in the sum of \$16.2 million, restrictions for grants and trusts of \$13.5 million and restrictions related to capital projects of \$6.0 million.

Unrestricted net position in the County's governmental activities shows a deficit of \$952.6 million at December 31, 2020 comprised primarily of the OPEB liability which at December 31, 2020 was \$523.3 million, compared to \$496.8 million at December 31, 2019, an increase of \$26.5 million. Also contributing to the unrestricted deficit is the \$286.4 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, 2019 balance, when unrestricted net position in the County's governmental activities had a \$956.1 million deficit with MTASC recording a \$280.1 million bond liability.

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.

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

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):

Condensed Schedules of Revenues, Expenses and Changes in Net Position

			2020				2019		
		ernmental ctivities	iness-type ctivities	tal Primary overnment		vernmental Activities	iness-type ctivities		tal Primary overnment
Revenues									
Program Revenues									
Charges for services	\$	89,036	\$ 159,162	\$ 248,198	\$	104,513	\$ 170,248	\$	274,761
Operating grants and									
contributions		393,921	14,483	408,404		332,820	380		333,200
Capital grants and									
contributions		12,560	14,281	26,841		20,905	18,618		39,523
General Revenues									
Taxes and other tax									
items		940,200	-	940,200		942,158	-		942,158
Tobacco settlement		11,371	-	11,371		9,939	-		9,939
Interest earnings		1,329	322	1,651		4,062	1,092		5,154
Miscellaneous revenue		2,858	 7,545	 10,403		7,409	 7,128		14,537
Total Revenues		1,451,275	195,793	1,647,068		1,421,806	197,466		1,619,272
Expenses									
General government		484,993	-	484,993		414,772	-		414,772
Public safety		281,104	-	281,104		250,820	-		250,820
Health and welfare		508,065	-	508,065		510,085	-		510,085
Culture, recreation, and									
education		95,648	-	95,648		103,557	-		103,557
Transportation		45,868	-	45,868		50,455	-		50,455
Sanitation		-	-	-		37	-		37
Economic development		3,395	-	3,395		3,412	-		3,412
Interest on bonds and									
notes payable		24,654	-	24,654		26,101	-		26,101
Solid Waste		-	11,207	11,207		-	11,396		11,396
Airport		-	34,480	34,480		-	34,772		34,772
Hospital		-	84,215	84,215		-	73,868		73,868
Pure Waters		-	77,658	77,658		-	76,355		76,355
Energy		-	 11,876	 11,876		-	 12,867		12,867
Total Expenses		1,443,727	 219,436	 1,663,163		1,359,239	209,258		1,568,497
Transfers		(3,779)	 3,779	-		(1,776)	1,776		-
Changes in net position		3,769	(19,864)	(16,095)		60,791	(10,016)		50,775
Net position-beginning		(376,701)	265,655	(111,046)		(437,492)	275,671		(161,821)
Net Position-Ending	\$	(370,701)	\$ 245,791	\$ (127,141)	\$	(376,701)	\$ 265,655	\$	(111,046)
Net Fosition-Enamy	<u> </u>	(=:=,===)	 ,	 (-=-,)	_	(3.0,.01)	 	_	(,)

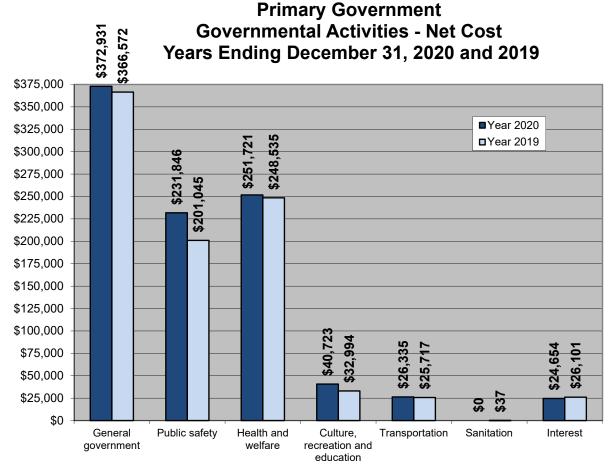
Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

For governmental activities, overall net position increased by \$3.8 million for the year ended December 31, 2020. The largest factors contributing to this increase related to general fund reductions include the following items: salary and benefit costs of approximately \$8.6 million (net of reduced state and federal reimbursement), the local share of Medicaid was \$10.4 million lower than budget, public assistance benefits were below estimates which saved approximately \$31.4 million (net of reduced state and federal reimbursement). Lower expenses were offset by lower revenues, sales tax revenue was \$5.5 million lower than budgeted, hotel/motel tax was \$4.9 million lower, various fees were \$4.9 million lower than budget, and the tax-lien foreclosure sale did not take place due to the Governor's Executive Orders, this was budgeted for \$6 million.

Business-type activities decreased the County's net position by \$19.9 million for the year ended December 31, 2020. Net position decreases were reported in the Hospital, Airport and Pure Waters Fund, while the Solid Waste 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):



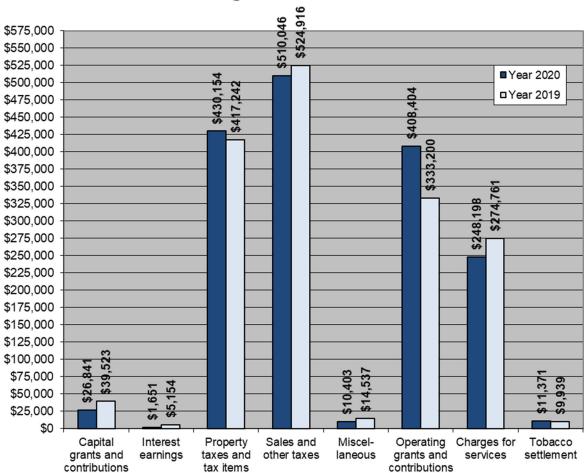
Functions/Programs

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

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, 2020 and 2019



Revenue Sources

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

5. Financial Analysis of the County's Funds

A. Governmental Funds

As of December 31, 2020, the County's governmental funds reported total governmental fund balances of \$169.9 million, compared to \$158.3 million as of December 31, 2019, an increase of \$11.6 million.

The County's general fund balance was \$122.7 million as of December 31, 2020, compared to the December 31, 2019 fund balance of \$96.5 million, an increase of \$26.2 million. The unassigned fund balance of the general fund was \$19.2 million as of December 31, 2020 compared to \$18.7 million as of December 31, 2019, an increase of \$500 thousand. Combined assigned and unassigned fund balance was \$82.5 million as of December 31, 2020, compared to \$61.5 million as of December 31, 2019, an increase of \$21.0 million.

The fund balance in the capital projects fund, classified as a major fund, was \$4.8 million as of December 31, 2020, compared to a fund balance of \$18.4 million as of December 31, 2019, a decrease of \$13.7 million. The decrease is primarily due to a reduction of projects being worked on due to COVID and a bond issuance not being done in 2020.

The nonmajor governmental funds total fund balance was \$42.4 million as of December 31, 2020, compared to a total fund balance of \$43.3 million as of December 31, 2019, a decrease of \$900 thousand. 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

		Cap	ital Projects	N	lonmajor	Tota	Governmental	
General Fund			Funds		Funds	Funds		
\$	96,517	\$	18,446	\$	43,311	\$	158,274	
	1,377,171		11,719		34,494		1,423,384	
	(1,286,657)		(29,519)		(93,849)		(1,410,025)	
	(64,320)		4,106		58,466		(1,748)	
\$	122,711	\$	4,752	\$	42,422	\$	169,885	
	\$	\$ 96,517 1,377,171 (1,286,657) (64,320)	General Fund \$ 96,517 \$ 1,377,171 (1,286,657) (64,320)	General Fund Funds \$ 96,517 \$ 18,446 1,377,171 11,719 (1,286,657) (29,519) (64,320) 4,106	General Fund Funds \$ 96,517 \$ 18,446 \$ 1,377,171 11,719 (29,519) (64,320) 4,106 6	General Fund Funds Funds \$ 96,517 \$ 18,446 \$ 43,311 1,377,171 11,719 34,494 (1,286,657) (29,519) (93,849) (64,320) 4,106 58,466	General Fund Funds Funds \$ 96,517 \$ 18,446 \$ 43,311 1,377,171 11,719 34,494 (1,286,657) (29,519) (93,849) (64,320) 4,106 58,466	

Condensed Schedules of Governmental Funds Changes in Fund Balances

			Cap	ital Projects	N	lonmajor	Total Governmental		
2019	G	General Fund		Funds		Funds	Funds		
Fund balances, beginning	\$	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	
Fund Balances, Ending	\$	96,517	\$	18,446	\$	43,311	\$	158,274	

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

B. **Proprietary Funds**

As of December 31, 2020, the County's proprietary funds reported combined net position for the enterprise funds of \$245.8 million and a net position for the internal service funds of \$21.3 million.

The table below summarizes the changes in net position for the County's proprietary funds in 2020 and 2019 as follows (000's omitted):

Condensed Schedules of Proprietary Funds Changes in Net Position 2020

Changes in Net Position 2020 Governmental											
	Business-type Activities- Enterprise Funds										
	Solid Waste	Airport	Hospital	Pure Waters	Energy	Total	Internal Service Funds				
Net Position (deficit) beginning	\$ (10,568)	\$ 216,164	\$ (28,323)	\$ 88,279	\$ 103	\$ 265,655	\$ 24,969				
Total operating revenues	12,653	12,926	68,414	60,590	11,883	166,466	127,728				
Total operating expenses	(11,101)	(32,873)	(83,358)	(71,974)	(11,876)	(211,182)	(127,461)				
Operating income (loss)	1,552	(19,947)	(14,944)	(11,384)	7	(44,716)	267				
Total nonoperating revenue (expenses) net	141	19,482	6,273	(4,823)		21,073	(2,020)				
Income (loss) before contributions and transfers	1,693	(465)	(8,671)	(16,207)	7	(23,643)	(1,753)				
Capital contributions	-	-	-	-	-	-	23				
Net transfers	2,000		1,779	-		3,779	(1,931)				
Net Position (deficit) ending	\$ (6,875)	\$ 215,699	\$ (35,215)	\$ 72,072	\$ 110	\$ 245,791	\$ 21,308				

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

Condensed Schedules of Proprietary Funds Changes in Net Position 2019

Business-type Activities- Enterprise Funds											
	Solid Waste	Airport	oort Hospital Pure Waters Energy		Total	Internal Service Funds					
Net Position (deficit) beginning	\$ (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 expenses, net	497	18,694	(689)	(6,504)		11,998	(1,710)				
Income (loss) before contributions and	4.007	5.000	(0.055)	(40.454)		(44.700)	44.000				
transfers	1,007	5,992	(2,655)	(16,154)	14	(11,796)	11,232				
Capital contributions	-	-	4 770	4	-	4	- (4.000)				
Net transfers			1,776	-		1,776	(1,928)				
Net Position (deficit) ending	\$ (10,568)	\$ 216,164	\$ (28,323)	\$ 88,279	\$ 103	\$ 265,655	\$ 24,969				

Proprietary Funds - Changes in Net Position:

Solid Waste Fund: Net position increased by \$3.7 million. Operating income for 2019 was \$1.7 million compared to \$510 thousand in 2019. Non-operating revenues for 2020 was \$141 thousand compared to \$497 thousand in 2019. This increase is a result of higher billings and sale of electricity.

Airport Fund: Net position decreased by \$465 thousand. The operating loss of \$19.9 million is \$7.2 million more than the 2019 operating loss of \$12.7 million. This loss is almost entirely related to the drastic reduction in air travel due to the COVID-19 pandemic which resulted in decreased landing fees, parking commissions and car rental commissions. This year's operating loss was almost entirely offset by other non-operating revenues (expenses) of \$19.5 million comprised primarily of federal and state aid and passenger facility charges.

Hospital Fund: Net position decreased by \$6.9 million. The 2020 operating loss was \$14.9 million compared to the previous year's operating loss of \$2.0 million. Compared to 2019, operating revenues decreased \$2.7 million due to the COVID-19 Pandemic which forced a reduction in bed capacity. Additionally operating expenses increased \$10.3 million primarily in personnel services and employee benefits.

Pure Waters Fund: Net position decreased by \$16.2 million, primarily due to a planned spend down. The 2020 operating loss of \$11.4 million is \$1.7 million more than the 2019 operating loss of \$9.7 million. Compared to 2019, operating revenues decreased slightly and expenditures increased \$1.8 million in 2020. This planned spend down of net position continues to allow the Pure Waters rates to remain stable.

Energy Fund: Net position increased by \$7 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.

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

Internal Service Funds: Net position decreased by \$3.7 million. The 2020 operating income of \$267 thousand is \$12.6 million less than the 2019 operating income of \$12.9 million. The largest internal services fund, risk management, had its net position decrease by \$1.5 million, primarily as a result of recognizing an increased level of liability for unsettled legal claims, which were still in litigation as of December 31, 2020, and recognizing an increased 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):

Condensed Schedules of General Fund Revenue
Budgetary Basis Budget vs. Actual

	Budgetal y Basis Budget vs. Actual												
			2020		2019								
		Adopted	Modified		Budget Basis		Adopted	Modified		Bu	dget Basis		
		Budget		Budget	Actual		Budget	Budget			Actual		
Real property tax	\$	403,932	\$	403,932	\$	408,957	\$ 394,424	\$	394,424	\$	393,920		
Sales and other taxes		160,405		166,952		156,549	154,405		154,405		162,398		
Federal aid		111,515		259,658		187,425	117,965		134,918		117,557		
State aid		196,699		221,475		168,761	194,311		216,548		178,220		
Other revenues		117,986		114,152		101,982	116,360		116,689		116,790		
Total Revenue-													
Budgetary Basis	\$	990,537	\$	1,166,169	\$	1,023,674	\$ 977,465	\$	1,016,984	\$	968,885		

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):

Condensed Schedules of General Fund Expenditures

Budgetary Basis Budget vs. Actual 2019 2020 Adopted Modified **Budget Basis** Adopted Modified **Budget Basis** Budget Actual **Budget Budget** Actual Budget Health and welfare 557,202 581,438 496,225 560,250 578,401 514,395 Public safety 252,732 281,674 253,255 246,151 267,740 242,026 Culture, recreation, and education 85,203 92,983 78,190 83,365 87,340 83,354 General government 40,627 159,366 103,375 37,565 37,935 34,155 Transportation 3,524 3,524 2,115 3,524 3,524 3,524 Total Expenditures-**Budgetary Basis** 939,288 \$ 1,118,985 933,160 930,855 974,940 877,454

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

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

6. Capital Assets and Debt Administration

A. Capital Assets

At the end of 2020, the County had invested \$1.2 billion in a broad range of capital assets, including \$461 million in infrastructure, net of depreciation, which includes bridges, culverts and sewers. This compares to having invested \$1.2 billion at the end of 2019 which included \$491 million in infrastructure, net of depreciation. The table below summarizes capital assets by classification as follows (000's omitted):

Condense	d Schedu	iles of (Capital .	Assets
----------	----------	-----------	-----------	--------

				202	0							
	G	overnmental Activities		siness-type Activities		otal Primary Government	Percent of Total					
Land	\$	29,232	\$	28,022	\$	57,254	1.6%					
Assets under construction		77,210		39,676		116,886	3.3%					
Buildings		208,053		258,819		466,872	13.1%					
Infrastructure		1,041,783		686,653		1,728,436	48.5%					
Improvements other than buildings		287,932		602,457		890,389	25.0%					
Machinery and equipment		188,674		113,323		301,997	8.5%					
Total capital assets		1,832,884		1,728,950		3,561,834	100.0%					
Accumulated depreciation		(1,101,765)		(1,269,516)		(2,371,281)						
Total Net Capital Assets	\$	731,119	\$	459,434	\$	1,190,553						
	2019											
	G	overnmental	Βu	siness-type	7	otal Primary						
		Activities		Activities		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%					
Total capital assets		1,805,881		1,706,490		3,512,371	100.0%					
Accumulated depreciation		(1,063,095)		(1,221,628)		(2,284,723)						
Total Net Capital Assets	\$	742,786	\$	484,862	\$	1,227,648						

The 2020 decrease of capital assets in both governmental and business-type activities is primarily related to a pause in capital projects due to the COVID-19 pandemic.

On August 11, 2020, the County Legislature adopted the 2021 - 2026 Capital Improvement Program (CIP).

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

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

B. Debt Administration

At year-end, total debt payable for the primary government was \$858.7 million. General obligation debt totaled \$572.3 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):

Condensed S	Schedules	of Outstanding	g Debt
-------------	-----------	----------------	--------

Condens	lensed Schedules of Outstanding Debt								
	2020								
	Governmental Activities		Business-type Activities		Total Primary Government		Percent of Total		
General Obligation Debt									
Total revenue anticipation notes payable	\$	35,000	\$	15,000	\$	50,000	5.8%		
Total bond anticipation notes payable		3,042		-		3,042	0.4%		
Total bonds payable		338,247		181,060		519,307	60.5%		
Total general obligation debt		376,289		196,060		572,349	66.7%		
Non General Obligation debt		286,350		-		286,350	33.3%		
Total Debt Payable	\$	662,639	\$	196,060	\$	858,699	100.0%		
Total current debt payable	\$	79,170	\$	34,372	\$	113,542	13.2%		
Total long-term debt payable	Ψ	583,469	Ψ	161,688	Ψ	745,157	86.8%		
Total Debt Payable	\$	662,639	\$	196,060	\$	858,699	100.0%		
	2019								
	Governmental Activities		Business-type Activities		Total Primary Government		Percent of		
							Total		
General Obligation Debt									
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%		
Non General Obligation Debt		280,055		-		280,055	30.3%		
Total Debt Payable	\$	711,066	\$	212,078	\$	923,144	100.0%		
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%		
Total Debt Payable	\$	711,066	\$	212,078	\$	923,144	100.0%		

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2020

The County issued a total of \$87.6 million of debt obligations in 2020. In June 2020, the County issued \$34.6 million of Refunding Bonds. In October 2020, the County issued a \$3.0 million bond anticipation note for various County projects. In October 2020, \$50.0 million in revenue anticipation notes were issued providing \$35.0 million in working capital for the general fund and \$15.0 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, 2020, \$256 million of debt remained authorized and unissued for various capital projects.

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

7. COVID-19

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease (COVID-19) as a pandemic, which continue 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, 2020 (000's Omitted)

	Prim Governmental Activities			Sovernment isiness-type Activities	Total	Co	omponent Units
ASSETS					_		
Current assets:							
Cash and cash equivalents Custodial accounts	\$	162,578 -	\$	53,327 938	\$ 215,905 938	\$	128,036 -
Investments		-		-	-		20,777
Accounts receivable, net		67,131		16,998	84,129		29,414
Internal balances Due from other governments		19,200 216,736		(19,200) 34,555	251,291		-
Inventories		3,271		2.602	5,873		1,519
Other		13,492		1,547	15,039		4,916
Total current assets		482,408		90,767	573,175		184,662
Noncurrent assets:							
Restricted assets:		50.000		7 400	57.005		54.070
Cash and cash equivalents Funds held by trustee		50,092		7,193	57,285		54,978 27,739
Securities in lieu of retained percentages		243		_	243		21,139
Capital assets, net of accumulated depreciation		731,119		459,434	1,190,553		638,371
Other		<u> </u>		348	348		8,647
Total noncurrent assets		781,454		466,975	 1,248,429		729,735
Total assets		1,263,862		557,742	1,821,604		914,397
DEFERRED OUTFLOWS OF RESOURCES							
Deferred loss on refunding		306		1	307		421
Pension		153,511		36,025	189,536		50,365
Other postemployment benefits		72,643		23,378	 96,021		31,465
Total deferred outflows of resources		226,460		59,404	 285,864		82,251
LIABILITIES							
Current liabilities:							
Accounts payable and accrued liabilities		132,287		21,557	153,844		25,966
Accrued interest payable Due to other governments		1,948 108,549		618 781	2,566 109,330		2,963
Patient funds held in trust		100,549		938	938		-
Unearned revenue		61,362		3	61,365		10,151
Notes payable		38,042		15,000	53,042		-
Current portion of:		000		004	4.450		440
Capital leases payable Bonds payable		338 41,128		821 19,372	1,159 60,500		116 5,775
Total current liabilities		383,654		59,090	442,744		44,971
Noncurrent liabilities:							
Capital leases payable		594		1,768	2,362		395
Bonds payable		583,469		161,688	745,157		173,574
Net pension liability		222,179		49,722	271,901		44,162
Total other postemployment benefits		523,308 36.748		84,735	608,043		284,557 6.091
Other long-term liabilities Total noncurrent liabilities		1,366,298		2,034 299,947	 38,782 1,666,245		508,779
							<u>, </u>
Total liabilities		1,749,952		359,037	 2,108,989	-	553,750
DEFERRED INFLOWS OF RESOURCES							
Deferred gain on refunding		29		51	80		2 005
Pension Other postemployment benefits		14,975 87,161		4,041 8,226	19,016 95,387		3,095 41,575
Community Development loan repayments		11,137		-	11,137		
Total deferred inflows of resources		113,302		12,318	125,620		44,670
NET POSITION							
Net investment in capital assets		543,944		272,383	816,327		466,915
Restricted for:		,					
Debt service		16,180		112	16,292		1,879
Capital projects		6,068		932	7,000		- 6 200
Nonexpendable Expendable		-		-	-		6,208 28,992
Grants and Other Purposes		13,455		-	13,455		-
Passenger facility charges		-		-	-		24
Unrestricted (deficit)		(952,579)		(27,636)	 (980,215)		(105,790)
Total net position	\$	(372,932)	\$	245,791	\$ (127,141)	\$	398,228

COUNTY OF MONROE, NEW YORK STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2020 (000's Omitted)

		Program Revenues				Net (Expen	Net F	osition					
				Op	perating		Capital	Pr					
		Ch	arges for	Gra	ants and	Gr	ants and	Governmental	Bus	iness-type		_ c	omponent
	Expenses	S	Services	Con	tributions	Cor	ntributions	Activities	Α	ctivities	Total		Units
Function/Programs													
Primary government:													
Governmental activities:													
General government	\$ 484,993	\$	37,112	\$	72,492	\$	2,458	\$ (372,931)	\$	-	\$ (372,931)	
Public safety	281,104		11,764		35,917		1,577	(231,846)		-	(231,846)	
Health and welfare	508,065		3,462		252,801		81	(251,721)		-	(251,721		
Culture, recreation and education	95,648		31,195		21,969		1,761	(40,723)		-	(40,723		
Transportation	45,868		5,503		7,347		6,683	(26,335)		-	(26,335)	
Economic development	3,395		-		3,395		-	-		-	-		
Interest on bonds and notes payable	24,654		-					(24,654)			(24,654		
Total governmental activities	1,443,727		89,036		393,921		12,560	(948,210)			(948,210	<u>)</u>	
Business-type activities:													
Solid Waste	11,207		7,927		6		_	_		(3,274)	(3,274)	
Airport	34,480		12,899		6,792		14,293	_		(496)	(496		
Hospital	84,215		65,955		7,120		· -	-		(11,140)	(11,140)	
Pure Waters	77,658		60,498		565		(12)	-		(16,607)	(16,607)	
Energy	11,876		11,883		-		` -	-		7	7		
Total business-type activities	219,436		159,162		14,483		14,281			(31,510)	(31,510)	
Total primary government	\$ 1,663,163	\$	248,198	\$	408,404	\$	26,841	(948,210)		(31,510)	(979,720)	
Component units:													
Major Component Units:													
Community College	\$ 188,516	\$	33,421	\$	126,216	\$	1,005					\$	(27,874)
Airport Authority	18,826		16,144		-		(85)						(2,767)
Water Authority	72,938		77,826		-		2,842						7,730
Nonmajor Component Units	3,163		1,238		215	_							(1,710)
Total component units	\$ 283,443	\$	128,629	\$	126,431	\$	3,762					_	(24,621)
	General reven	ues:											
	Taxes:												
	Property ta	x and	d tax items					430,154		-	430,154		-
	Sales and	other	taxes					510,046		-	510,046		-
	Tobacco set	tleme	ent revenue	s				11,371		-	11,371		-
	Interest earn	ings						1,329		322	1,651		5,213
	Miscellaneou	ıs rev	venue					2,858		7,545	10,403		32
	Transfers							(3,779)		3,779	_		_
	Total gen	eral ı	revenues					951,979		11,646	963,625		5,245
	ū												
	ū		net position					3,769		(19,864)	(16,095	•	(19,376)
	Net position-b	•	•					(376,701)	_	265,655	(111,046		417,604
	Net position-e	nding	9					\$ (372,932)	\$	245,791	\$ (127,141) \$	398,228

COUNTY OF MONROE, NEW YORK BALANCE SHEET GOVERNMENTAL FUNDS AS OF DECEMBER 31, 2020 (000's Omitted)

	Major Governmental Funds					onmajor ernmental	Total Governmental		
		General	Capi	ital Projects		Funds		Funds	
ASSETS									
Cash and cash equivalents	\$	106,480	\$	_	\$	27,364	\$	133,844	
Accounts receivables, net:	•	,	*		*	,,	*	,	
Taxes and assessments		20,916		_		_		20,916	
Returned school taxes		22,738		_		_		22,738	
Other receivables		2,348		_		21,106		23,454	
Due from other funds		44,338		_		12,436		56,774	
Due from other governments:									
State and Federal - social services		118,975		_		-		118,975	
State and Federal - other		66,721		7,162		2,558		76,441	
Local governments		20,300		-		425		20,725	
Inventories		1,597		-		1,010		2,607	
Restricted assets:									
Cash and cash equivalents		_		26,290		15,647		41,937	
Securities in lieu of retained percentages		_		243		-		243	
Other assets		12,103				123		12,226	
Total assets	\$	416,516	\$	33,695	\$	80,669	\$	530,880	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES Liabilities:									
Accounts payable and accrued liabilities	\$	69,994	\$	2,977	\$	2,657	\$	75,628	
Due to other funds		-		22,924		14,500		37,424	
Due to other governments		107,173		_		300		107,473	
Unearned revenue		61,362		-		-		61,362	
Notes payable		35,000		3,042		-		38,042	
Total liabilities		273,529		28,943		17,457		319,929	
Deferred inflows of resources:									
Community Development loan repayments		-		-		11,137		11,137	
Deferred property tax revenue		20,276		-		-		20,276	
Tobacco settlement revenue						9,653		9,653	
Total deferred inflows of resources		20,276				20,790		41,066	
Fund balances:									
Nonspendable		28,378		-		1,133		29,511	
Restricted		1,699		8,388		27,403		37,490	
Committed		10,124		-		2,908		13,032	
Assigned		63,281		-		10,978		74,259	
Unassigned		19,229		(3,636)				15,593	
Total fund balances		122,711		4,752		42,422		169,885	
Total liabilities, deferred inflows of resources and fund									
balances	\$	416,516	\$	33,695	\$	80,669	\$	530,880	

COUNTY OF MONROE, NEW YORK RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION AS OF DECEMBER 31, 2020 (000's Omitted)

Total fund balances - governmental funds	\$	169,885
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 28,6	01	
Assets under construction 66,1		
94,7	67	
Depreciable assets:		
Buildings 132,2	94	
Infrastructure 1,041,7		
Improvements other than buildings 168,3		
Machinery and equipment 139,4		
Accumulated depreciation (953,6		
528,2	27	
Total capital assets		622,994
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. Some of the County's revenues will be collected after year-end but are not available soon		21,308
enough to pay for the current period's expenditures and therefore are deferred in the funds.		29,929
Deferred inflows and outflows of resources amortized over multiple years are not reported in the Those items included in the governmental activities in the statement of net position consist of:	ne funds.	
Deferred gain on refunding	(29)	
	806	
Total deferred inflows/outflows of resources		277
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 (30,3	,	
Bonds payable (564,6		
· · · · · · · · · · · · · · · · · · ·	32)	
Accrued interest on bonds (1,7	•	
Long-term retirement costs (81,4	•	
Postemployment benefits other than pensions (527,4		
Federal, State and other liabilities (10,7	<u>'46)</u>	
Total liabilities and deferred inflows and outflows of resources		(1,217,325)
Net position of governmental activities	\$	(372,932)

COUNTY OF MONROE, NEW YORK STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

(000's Omitted)

	 Major Governmental Funds General Capital Projects			Gove	onmajor ernmental Funds	Total ernmental Funds
REVENUES:						
Real property tax	\$ 408,957	\$	-	\$	-	\$ 408,957
Sales and other taxes	510,046		-		-	510,046
Federal aid	187,425		4,364		4,002	195,791
State aid	168,761		6,075		7,972	182,808
Charges for services	22,510		-		5,566	28,076
Intergovernmental	38,737		682		3,584	43,003
Interdepartmental	2,344		-		21	2,365
Use of money and property	6,982		-		115	7,097
Repayments and refunds	16,735		-		53	16,788
Payments in lieu of taxes	8,172		-		-	8,172
Tobacco settlement	-		-		10,958	10,958
Miscellaneous	 6,502		598		2,223	 9,323
Total revenues	 1,377,171		11,719		34,494	 1,423,384
EXPENDITURES:						
Current:						
Health and welfare	496,225		-		-	496,225
Public safety	253,255		-		3,513	256,768
Culture, recreation and education	78,190		-		10,023	88,213
General government	456,872		-		282	457,154
Transportation	2,115		-		19,150	21,265
Economic development	-		-		3,395	3,395
Debt service:						
Principal retirement	-		-		35,531	35,531
Bond issuance costs	-		-		100	100
Interest and fiscal charges	-		-		21,855	21,855
Capital outlays	 		29,519			 29,519
Total expenditures	 1,286,657		29,519		93,849	 1,410,025
Excess (deficiency) of revenues over (under) expenditures	 90,514		(17,800)		(59,355)	 13,359
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-		-		11,064	11,064
Loss on refunding issue	-		-		105	105
Premium on bonds issued	-		-		1,661	1,661
Payments to escrow agent	-		-		(12,730)	(12,730)
Transfers in	-		11,516		80,907	92,423
Transfers out	 (64,320)		(7,410)		(22,541)	 (94,271)
Total other financing sources (uses)	 (64,320)		4,106		58,466	 (1,748)
Changes in fund balances	26,194		(13,694)		(889)	11,611
Fund balances at beginning of year	 96,517		18,446		43,311	 158,274
Fund balances at end of year	\$ 122,711	\$	4,752	\$	42,422	\$ 169,885

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, 2020 (000'S Omitted)

Net change in fund balances - total governmental funds	\$	11,611
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 Deferred refunding gain/loss, net Interest accreted on capital appreciation debt, net Total proceeds/additions	(11,064) (95) (8,252)	(19,411)
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 Premium/Discount on bond issuance Total repayments/deductions	48,261 1,526	49,787
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.		(3,661)
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.		7,873
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 Capital grants and contributions Loss on retirement of capital assets Depreciation expense Excess(deficiency) of capital outlays over depreciation expense	27,128 723 (2,476) (36,875)	(11,500)
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 Change in capital leases payable Change in compensated absences Change in long-term retirement costs Change in postemployment benefits other than pensions Change in Federal, State and other liabilities Total additional expenditures	947 390 (3,358) (28,274) (461) (174)	(30,930)
Change in net position of governmental activities	\$	3,769

COUNTY OF MONROE, NEW YORK STATEMENT OF NET POSITION PROPRIETARY FUNDS AS OF DECEMBER 31, 2020 (000's Omitted)

Business-type Activities - Enterprise Funds											
	Solid Waste	Airport	Hospital	Pure Waters Energy		Total	Internal Service Funds				
ASSETS											
Current assets:											
Cash and cash equivalents	\$ 11	\$ 54	\$ 14,631	\$ 38,630	\$ 1	\$ 53,327	\$ 28,734				
Custodial accounts	-	-	938	-	-	938	-				
Accounts receivables, net	1,702	-	14,322	974	-	16,998	23				
Due from other governments:											
State and Federal - other	-	6,390	-	184	-	6,574	409				
Local governments	1,434	24,542	-	31	1,974	27,981	186				
Inventories	-	-	561	1,978	63	2,602	664				
Other assets	5	228	775	340	199	1,547	1,266				
Total current assets	3,152	31,214	31,227	42,137	2,237	109,967	31,282				
Noncurrent assets:											
Estimated third party settlements	-	-	348	-	-	348	-				
Restricted assets: Cash and cash equivalents	26	201	220	6,746		7,193	8,155				
Capital assets, net of accumulated depreciation	10,571	234,083	19,002	195,778	-	459,434	108,125				
·				· 	· 		·				
Total noncurrent assets	10,597	234,284	19,570	202,524	-	466,975	116,280				
Total assets	13,749	265,498	50,797	244,661	2,237	576,942	147,562				
DEFERRED OUTFLOWS OF RESOURCES											
Deferred loss on refunding	_	-	-	1	_	1	-				
Pension	16	3,898	23,098	9,013	-	36,025	4,119				
Other postemployment benefits	76	4,087	12,736	6,479	-	23,378	9,349				
Total deferred outflows of resources	\$ 92	\$ 7,985	\$ 35,834	\$ 15,493	\$ -	\$ 59,404	\$ 13,468				

(continued)

COUNTY OF MONROE, NEW YORK STATEMENT OF NET POSITION PROPRIETARY FUNDS AS OF DECEMBER 31, 2020 (000's Omitted)

	Business-type Activities - Enterprise Funds													vernmental Activities -
	Solid Waste			Airport		Hospital	Pure Waters		Energy		Total		Inte	ernal Service Funds
LIABILITIES														
Current liabilities:														
Accounts payable and accrued liabilities	\$	1,592	\$	3,031	\$	11,245	\$	4,562	\$	1,127	\$	21,557	\$	41,795
Accrued interest payable		8		118		62		430		-		618		203
Due to other funds		-		1,800		-		-		1,000		2,800		150
Due to other governments		-		622		2		157		-		781		990
Patient funds held in trust		-		-		938		-		-		938		-
Unearned revenue		-		-		-		3		-		3		-
Notes payable		-		-		15,000		-		-		15,000		-
Current portion of:														
Capital leases payable		-		-		821		-		-		821		-
Bonds payable		509		3,509		3,751		11,603				19,372		7,271
Total current liabilities		2,109		9,080		31,819		16,755		2,127		61,890		50,409
Noncurrent liabilities:														
Due to other funds		16,400		-		-		-		-		16,400		-
Capital leases payable		-		-		1,768		-		-		1,768		-
Bonds payable		1,719		27,656		9,294		123,019		-		161,688		52,707
Net pension liability		16		5,021		33,004		11,681		-		49,722		5,941
Total other postemployment benefits		422		14,317		40,137		29,859		-		84,735		18,091
Other long-term liabilities		-		228		296		1,510		-		2,034		10,568
Total noncurrent liabilities		18,557		47,222		84,499		166,069				316,347		87,307
Total liabilities		20,666		56,302		116,318		182,824		2,127		378,237		137,716
DEFERRED INFLOWS OF RESOURCES														
Deferred gain on refunding		-		7		-		44		-		51		-
Pension		3		318		1,930		1,790		-		4,041		418
Other postemployment benefits		47		1,157		3,598		3,424		-		8,226		1,588
Total deferred inflows of resources		50		1,482		5,528		5,258				12,318		2,006
NET POSITION														
Net investment in capital assets Restricted for:		8,363		201,140		3,445		59,435		-		272,383		37,448
Debt service		-		-		-		112		-		112		533
Capital projects		-		-		-		932		-		932		6,068
Unrestricted (deficit)	_	(15,238)		14,559		(38,660)		11,593		110		(27,636)		(22,741)
Total net position (deficit)	\$	(6,875)	\$	215,699	\$	(35,215)	\$	72,072	\$	110	\$	245,791	\$	21,308

COUNTY OF MONROE, NEW YORK STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020 (000's Omitted)

	Business-type Activities - Enterprise Funds										Governmental Activities-			
		olid aste	Aiı	rport	<u>H</u>	ospital		Pure Waters	E	nergy		Total		nal Service Funds
Operating revenues:														
Charges for services	\$	7,927	\$	12,778	\$	65,777	\$	60,464	\$	11,883	\$	158,829	\$	8,579
Interdepartmental		-		-		-		-		-		-		118,948
Repayments and refunds		4 700		121		178		34		-		333		60
Miscellaneous		4,726		27		2,459		92				7,304		141
Total operating revenues		12,653		12,926		68,414		60,590		11,883		166,466		127,728
Operating expenses:														
Personnel services		180		5,696		31,906		10,918		-		48,700		5,689
Employee benefits		90		4,198		19,459		8,160		-		31,907		5,337
Contractual		9,949 527		2,801		15,865		14,219		11,876		54,710		97,217
Depreciation and amortization Other		355		14,689 5,489		3,843 12,285		29,228 9,449		-		48,287 27,578		9,075 10,143
Total operating expenses	-	11,101		32,873		83,358		71,974		11,876	_	211,182	-	127,461
		1,552								7	_			267
Operating income (loss)		1,552		(19,947)		(14,944)		(11,384)			_	(44,716)		201
Nonoperating revenues (expenses):		•		0.700		7.400		400				44.057		400
Federal aid		6		6,792		7,120		439		-		14,357 126		163
State aid Use of money and property		-		4		10		126 308		-		322		544 24
Interest and fiscal charges		(106)		(1,425)		(858)		(5,216)		-		(7,605)		(2,676)
Gain (loss) on disposal of capital assets		(100)		(182)		(000)		(1)		_		(183)		14
Other income (expense)		241		-		1		(467)		_		(225)		(102)
Capital projects:								, ,				,		,
Federal aid		-		9,026		-		-		-		9,026		-
State aid		-		253		-		-		-		253		13
Local share and passenger facility charges		-		5,014		-		-		-		5,014		-
Local governments								(12)				(12)		
Total nonoperating revenues (expenses)		141		19,482		6,273		(4,823)				21,073		(2,020)
Income (loss) before contributions and transfers		1,693		(465)		(8,671)		(16,207)		7		(23,643)		(1,753)
Contributions and transfers:														
Capital contributions		-		-		-		-		-		-		23
Transfers in		2,000		-		2,500		-		-		4,500		2,009
Transfers out						(721)						(721)		(3,940)
Total contributions and transfers		2,000				1,779						3,779		(1,908)
Change in net position (deficit)		3,693		(465)		(6,892)		(16,207)		7		(19,864)		(3,661)
Net position (deficit)-beginning of year	_ (10,568)	2	16,164		(28,323)	_	88,279		103		265,655		24,969
Total net position (deficit) at end of year	\$	(6,875)	\$ 2	15,699	\$	(35,215)	\$	72,072	\$	110	\$	245,791	\$	21,308

COUNTY OF MONROE, NEW YORK STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020 (000's Omitted)

	Business-type Activities - Enterprise Funds												vernmental activities-	
	Solid Waste		Airı	port	H	lospital		Pure aters	Er	ergy		Total	Inte	rnal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES														
Cash received from providing services	\$ 7,86	8	\$ 1	3,266	\$	62,690	\$	60,389	\$	11,744	\$	155,957	\$	9,102
Cash received from other funds for services	7 .,	-	•	-,	*	-,	*	-	*	-	_	-	*	118,948
Payments to or on behalf of employees	(25	50)	(8,499)		(41,518)	(16,274)		_		(66,541)		(15,430)
Payments to suppliers	(10,08	,	,	2,549)		(18,297)	,	19,367)	(12,042)		(62,343)		(26,163)
Payments for interfund services	(37	,	,	6,380)		(11,454)	`	(5,598)	,	-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,		(23,810)		(7,541)
Claims paid	(*)	-	`	-,, -		-		-		_		-		(75,557)
Other receipts (payments)	5,50)1	(1,402)		2,505		184		200		6,988		10,200
Net cash provided by (used in) operating activities	2,65	<u> </u>	(5,564)		(6,074)		19,334		(98)		10,251		13,559
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES														
Federal aid		6		6,792		7,120		439		_		14,357		163
State aid		-		0,732		7,120		126		_		126		544
Proceeds from revenue anticipation notes		_		_		15,000		-		_		15,000		-
Principal payments on revenue anticipation notes		_		_		(12,500)		_		_		(12,500)		_
Receipts from other funds		_		1,450		(12,000)		_		_		1,450		150
Payments to other funds	(3,90	00)		-		_		_		_		(3,900)		-
Transfers in	2,00	,		_		2,500		_		_		4,500		808
Transfers out	2,00	-		_		(721)		_		_		(721)		(2,739)
Net cash provided by (used in) noncapital financing activities	(1,89	94)		8,242		11,399		565		_		18,312		(1,074)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES														
Interest paid) (10	16)	(1,426)		(857)		(5,216)				(7,605)		(2,676)
Proceeds from the issuance of bonds	(10	,O)	(1,420)		35		7,373		_		7,408		11,128
Refunding of bonds		_		_		1		(109)		_		(108)		14
Principal paid on bonds	(73	(8)	(3,210)		(1,932)	(19,706)		_		(25,586)		(20,014)
Premium from the issuance of bonds	(10	-	(5,210)		(1,332)	(1,282		_		1,285		1,893
Federal aid		_		7,393		-		1,202		_		7,393		1,000
State aid		_		253		_		_		_		253		13
Local share and passenger facility charges		_		5.629		_		_		_		5,629		-
Local governments		_		-		_		(12)		_		(12)		_
Capital contributions		_		_		_		(-		_		(-		1,189
Change in principal on capital leases		_		_		(781)		_		_		(781)		-,,,,,,
Acquisition and construction of capital assets	(26	(2)	(1	4,363)		(2,842)		(7,329)		_		(24,796)		(9,660)
Other receipts (payments)	24	,		-,555,				(241)		_				(1,023)
Net cash provided by (used in) capital and related financing activities	\$ (86	55)	\$ (5,724)	\$	(6,373)	\$ (23,958)	\$	-	\$	(36,920)	\$	(19,136)

(continued)

COUNTY OF MONROE, NEW YORK STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020 (000's Omitted)

		Business-type Activities - Enterprise Funds								
	Solid Waste	Airport	Hospital	Pure Waters	Energy	Total	Internal Service Funds			
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts from use of money and property	<u> </u>	\$ 5	\$ 10	\$ 309	<u> </u>	\$ 324	\$ 24			
Net cash provided by investing activities		5	10	309		324	24			
Net increase (decrease) in cash and cash equivalents	(106)	(3,041)	(1,038)	(3,750)	(98)	(8,033)	(6,627)			
Cash and cash equivalents, beginning of year	143	3,296	15,889	49,126	99	68,553	43,516			
Cash and cash equivalents, end of year	37	255	14,851	45,376	1	60,520	36,889			
Classified as:										
Cash and cash equivalents - unrestricted	11	54	14,631	38,630	1	53,327	28,734			
Cash and cash equivalents - restricted	26	201	220	6,746	-	7,193	8,155			
Total cash and cash equivalents	37	255	14,851	45,376	1	60,520	36,889			
Reconciliation of operating income (loss) to net cash										
provided by operating activities:										
Operating income (loss)	1,552	(19,947)	(14,944)	(11,384)	7	(44,716)	267			
Adjustments to reconcile operating income (loss) to net cash										
provided by operations:										
Depreciation and amortization	527	14,689	3,843	29,228	-	48,287	9,075			
Change in:				,						
Accounts receivable	(59)	488	(3,087)	(75)	- (100)	(2,733)	(4)			
Due from other governments	533	(2,159)	- (400)	26	(139)	(1,739)	603			
Inventories	-	- (0.000)	(129)	305	(53)	123	4			
Other assets	2	(2,303)	(15,525)	(5,654)	253	(23,227)	(2)			
Deferred outflows - other postemployment benefits	(29)	(652)	(1,653)	(1,843)	- (400)	(4,177)	(33)			
Accounts payable, accrued and other liabilities	108	3,506	25,350	7,859	(166)	36,657	1,023			
Deferred inflows - pensions	-	(364)	(2,296)	(835)	-	(3,495)	1,112			
Deferred inflows - other postemployment benefits	19	556	2,368	1,730	-	4,673	1,477			
Due to other governments	-	622	(1)	5	-	626	37			
Unearned revenue				(28)		(28)				
Net cash provided by operating activities	\$ 2,653	\$ (5,564)	\$ (6,074)	\$ 19,334	\$ (98)	\$ 10,251	\$ 13,559			

COUNTY OF MONROE, NEW YORK STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS AS OF DECEMBER 31, 2020 (000's Omitted)

	Cu	stodial
ASSETS	•	0.4.000
Restricted cash and cash equivalents	\$	24,883
Total assets		24,883
LIABILITIES		
Distribution to Other Individuals		1,960
Due to Other Governments		14,804
Total Liabilities		16,764
NET BOOITION		,
NET POSITION		0.440
Restricted		8,119
Total net position	\$	8,119

COUNTY OF MONROE, NEW YORK STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020 (000's Omitted)

	Cu	stodial
ADDITIONS:		
Sheriff Funds inmate commissary deposits	\$	1,995
Bail collections from town courts		185
Civil Bureau income execution fees		9,418
County Clerk collection for Passport Fees		170
County Clerk processing fee collection for NYS		17,961
County Clerk DEC collection of hunting & fishing fees		169
Child support collection of non-custodial payments		81,868
Foster Care collection of SSI benefits		12
Restitution collections from probationers		1,302
Cash Bail collection of monetary/property pledges		1,039
Collection of Mortgage Tax fees		82,362
Coroner's Fund Collection of monetary victim possessions		7
Court/Trust collection of ordered claims on foreclosures/leins		3,497
Total additions		199,985
DEDUCTIONS:		
Sheriff Funds inmate commissary payments		1,236
Bail collection payments to town courts		176
Civil Bureau attorney & judgement payments		9,350
County Clerk Acct passport fee payments		167
County Clerk processing fee payments to NYS		17,961
County Clerk processing fee payments to DEC		169
Child Support payments to custodial/beneficiary		81,883
Foster Care distribution of SSI Benefits		1
Restitution payments to victims & courts		1,386
Cash Bail distribution of monetary/property pledged refunds		961
Distribution of Mortgage Tax fees to tax districts		82,362
Coroner's Fund payments to relatives		4
Court/Trust distribution of ordered payments and forfeitures		3,040
Miscellaneous		54_
Total deductions		198,750
Net increase in fiduciary net position		1,235
Net position at beginning of year		6,884
Net position at end of year	\$	8,119

COUNTY OF MONROE, NEW YORK COMBINING STATEMENT OF NET POSITION DISCRETELY PRESENTED COMPONENT UNITS AS OF DECEMBER 31, 2020 (000's Omitted)

	М	ajor Component L			
	Community College (Year End 8/31/20)		Water Authority	Nonmajor Component Units	Total
ASSETS					
Current assets:					
Cash and cash equivalents Investments	\$ 48,318	3 \$ 15,144 	\$ 58,015 20,777	\$ 6,559 -	\$ 128,036 20,777
Accounts receivables, net Inventories	13,004	1,051	15,277 1,519	82	29,414 1,519
Other assets	2,049	1,903	926	38	4,916
Total current assets	63,37	18,098	96,514	6,679	184,662
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents	54,532	2 446	-	-	54,978
Funds held by trustee			27,739	-	27,739
Capital assets, net of accumulated depreciation	206,496	4,030	427,825	20	638,371
Other assets	8,022		. <u>-</u>	625	8,647
Total noncurrent assets	269,050	4,476	455,564	645	729,735
Total assets	332,42	22,574	552,078	7,324	914,397
DEFERRED OUTFLOWS OF RESOURCES					
Deferred loss on refunding			421	-	421
Other postemployment benefits	38,657		11,708	-	50,365
Pension	22,252	<u> </u>	9,086	127	31,465
Total deferred outflows of resources	60,909		21,215	127	82,251
LIABILITIES					
Current liabilities:					
Accounts payable and accrued liabilities	14,62		8,677	119	24,216
Accrued interest payable		- 7	2,956	-	2,963
Unearned revenue	10,023		-	68	10,151
Other	1,352	398	-	-	1,750
Current portion of:	444				440
Capital leases payable	116 1,040		4,335	-	116 5,775
Bonds payable Total current liabilities			15,968	187	
	27,152	1,004	15,906	107	44,971
Noncurrent liabilities:	001	_			205
Capital leases payable	395		-	-	395
Bonds payable	28,418		144,331	- 470	173,574
Net pension liability	27,652		16,340	170	44,162
Total other postemployment benefits Other long-term liabilities	229,018 6,09 ⁻		55,539 -	-	284,557 6,091
Total noncurrent liabilities	291,574		216,210	170	508,779
Total liabilities	318,726		232,178	357	553,750
DEFERRED INFLOWS OF RESOURCES					
Pension	2,703	3 -	379	13	3,095
Other postemployment benefits	29,758	3	11,817		41,575
Total deferred inflows of resources	32,46	-	12,196	13	44,670
NET POSITION					
Net investment in capital assets	184,51	2,805	279,579	20	466,915
Restricted for: Debt service		_	1,879	_	1,879
Nonexpendable	6,208	- }	1,079	<u>-</u>	6,208
Expendable	28,992		<u>-</u>	- -	28,992
Passenger facility charges	20,992	- 24	-	-	20,992
Unrestricted (deficit)	(177,568		47,461	7,061	(105,790)
Total net position	\$ 42,143	\$ 20,085	\$ 328,919	\$ 7,081	\$ 398,228

COUNTY OF MONROE, NEW YORK COMBINING STATEMENT OF ACTIVITIES DISCRETELY PRESENTED COMPONENT UNITS FOR THE YEAR ENDED DECEMBER 31, 2020 (000's Omitted)

	Major Component Units								
	Community College (Year End 8/31/20)		Airport Authority		Water Authority		Nonmajor Component Units		Total
Expenses	\$	188,516	\$	18,826	\$	72,938	\$	3,163	\$ 283,443
Program revenues:									
Charges for services		33,421		16,144		77,826		1,238	128,629
Operating grants and contributions		126,216		-		-		215	126,431
Capital grants and contributions		1,005		(85)		2,842			 3,762
Total program revenues		160,642		16,059		80,668		1,453	 258,822
Net program revenue		(27,874)		(2,767)		7,730		(1,710)	 (24,621)
General revenues:									
Interest earnings		2,653		38		2,520		2	5,213
Miscellaneous revenue						32			 32
Change in net position		(25,221)		(2,729)		10,282		(1,708)	(19,376)
Net Position, beginning of year		67,364		22,814		318,637		8,789	417,604
Total net position at end of year	\$	42,143	\$	20,085	\$	328,919	\$	7,081	\$ 398,228

Notes to Basic Financial Statements Year Ended December 31, 2020

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 Frederick Douglas 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:

<u>Monroe Community College</u> – 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.

Notes to Basic Financial Statements Year Ended December 31, 2020

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, 2020 were approximately \$12.8 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 - 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. COMIDA's 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. COMIDA is a New York State not-for-profit public benefit corporation. Based on the authority that the County Legislature has to appoint or remove COMIDA board members and significant influence the County can impose, COMIDA is included as a discretely presented component unit within the County's basic financial statements. COMIDA 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 COMIDA should be addressed in writing to COMIDA, Business Office, 50 West Main Street, Suite 1150, Rochester, New York 14614.

Notes to Basic Financial Statements Year Ended December 31, 2020

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. Nonmajor Fund Deficits

No deficits existed in the nonmajor funds at December 31, 2020.

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.

Notes to Basic Financial Statements Year Ended December 31, 2020

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.

Notes to Basic Financial Statements Year Ended December 31, 2020

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.

Notes to Basic Financial Statements Year Ended December 31, 2020

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, 2020, included \$1.2 million restricted, \$10.1 million committed, and \$3.2 million assigned in the general fund, \$8.4 million restricted in the capital projects fund and \$257 thousand committed and \$1 million 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:

Class	Life in Years
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 straightline 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, 2020 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.

Notes to Basic Financial Statements Year Ended December 31, 2020

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. 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.

Q. 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, 2020 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:

Notes to Basic Financial Statements Year Ended December 31, 2020

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.

Notes to Basic Financial Statements Year Ended December 31, 2020

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, 2020 Governmental Fund Balances were classified as follows:

			N			
				Debt S	Service	
		Capital	Special		_	
	General	Projects	Revenue	General	MTASC	Total
Nonspendable						
Inventory	\$ 1,597	\$ -	\$ 1,010	\$ -	\$ -	\$ 2,607
Due from Other Fund	16,400	Ψ -	Ψ 1,010	Ψ -	Ψ -	16,400
Airport Bond	1,225	_	_	_	_	1,225
Prepaid Expenditures	9,156	_	113	_	10	9,279
Total Nonspendable	28,378		1,123		10	29,511
Restricted						
Jail Funds			8,598			8,598
Debt Service	_	_	0,590	2,722	12,925	15,647
STOP DWI	431	_	_	2,122	12,323	431
Handicapped Parking	57	_	_	_	_	57
Other Programs	1,211	_	_	_		1,211
Road Fund	1,211	_	2,341	_	_	2,341
Library Fund	_	_	817	_	_	817
Capital Projects	_	8,388	-	_	_	8,388
Total Restricted	1,699	8,388	11,756	2,722	12,925	37,490
Committed						
Executed Contracts	10,124	_	173	_	_	10,297
Green Space Initiative	-	_	335	_	_	335
Other Special Revenue Funds	_	_	2,400	_	_	2,400
Total Committed	10,124	-	2,908	-	-	13,032
Assigned						
MCH Compensating Balance	38,660	_	-	_	_	38,660
Other Programs	3,236	_	-	_	_	3,236
Preschool Special Education Services		-	-	-	-	700
CBA Settlements	4,000	-	-	-	-	4,000
Cash Capital Transfers	4,372	-	-	-	-	4,372
Appropriated for Debt Service	-	-	-	3,067	-	3,067
Appropriated General Fund	12,313	-	-	-	-	12,313
Debt Service				7,766	145	7,911
Total Assigned	63,281	-	-	10,833	145	74,259
Unassigned	19,229	(3,636)				15,593
Total Fund Balance						

Notes to Basic Financial Statements Year Ended December 31, 2020

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 2020 budget is (000's omitted):

Five-year average full valuation of taxable real property	\$4	3,122,716
Tax limit (1.5% of 5-year average full valuation of property)		646,841
Total Tax levy and charges subject to limit Less: Exclusions from tax limit Total tax levy subject to taxing power limit		414,267 65,711 348,556
Tax margin (Unused Taxing Power)	\$	298,285

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, 2023.

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 2020 sales tax share was reduced by \$3.3 million.

Notes to Basic Financial Statements Year Ended December 31, 2020

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.

Notes to Basic Financial Statements Year Ended December 31, 2020

D. Custodial Credit Risk

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, 2020, \$293.3 million of the County's deposits of \$315.5 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 the letter 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, 2020, \$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 2020.

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 \$938 thousand of funds owned by its patients and residents at the end of 2020.

Notes to Basic Financial Statements Year Ended December 31, 2020

6. Due to Other Governments

In the 2020 government-wide and fund financial statements, the category "due to other governments" balance of \$109.3 million includes primarily sales tax collections of \$69.0 million and school tax collections of \$24.5 million that are due to other municipalities within the County. The remaining amount is mostly comprised of \$13.6 Social Services and Public Health dollars due to New York State and the Federal Government.

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, 2020 are restricted to the following uses:

Restricted Cash and Cash Equivalents

Treatilities and and addit Equivalents										
	Capital Projects			Total						
Governmental Activities: Major Governmental Funds										
Capital Projects	\$ 26,290	\$ -	\$ -	\$ 26,290						
Debt Service		15,647		15,647						
Internal Service	7,622	533		8,155						
Total Governmental Activities	33,912	16,180		50,092						
Business-type Activities:										
Solid Waste	26	-	-	26						
Airport	201	-	-	201						
Hospital	220	-	-	220						
Pure Waters	6,634	112		6,746						
Total Business-type Activities	7,081	112		7,193						
Fiduciary Funds:										
Custodial			24,883	24,883						
Total Fiduciary Funds			24,883	24,883						
Total Restricted Cash and Cash										
Equivalents	\$ 40,993	\$ 16,292	\$ 24,883	\$ 82,168						

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 mortgage tax monies.

Notes to Basic Financial Statements Year Ended December 31, 2020

8. Receivables and Payables

A. Receivables

As of December 31, 2020 receivables are summarized as follows (000's omitted):

	Accounts Receivable									
	Taxes and Assessments		and School Accounts		Allowance for Doubtful Accounts	Total				
Governmental Activities:										
General Fund	\$	20,916	\$ 22,738	\$	2,348	\$ -	\$ 46,002			
Nonmajor Governmental: Special Revenue		_	_		12,038	(586)	11,452			
Debt Service		_	_		9,654	-	9,654			
Total Nonmajor Governmental					21,692	(586)	21,106			
Internal Service					23		23			
Total Governmental Activities		20,916	22,738		24,063	(586)	67,131			
Business-type Activities:										
Solid Waste		-	-		1,702	-	1,702			
Hospital		-	-		22,260	(7,938)	14,322			
Pure Waters					974		974			
Total Business-type Activities		-			24,936	(7,938)	16,998			

The nonmajor governmental funds receivable of \$21.1 million is comprised primarily of Tobacco Settlement Revenues due to MTASC of \$9.7 million, and community development loans issued of \$11.6 million, net of \$586 thousand which is estimated to be not collectable as some loans may be converted to grant awards. Business-type activity accounts receivable are comprised primarily of \$1.7 million for solid waste user fees, and \$14.3 million, net relating to patient accounts and third-party settlements in the Hospital.

48,999

B. Accounts Payable and Accrued Liabilities

Total Accounts Receivable

The accounts payable and accrued liabilities balances in governmental activities include approximately 58 percent payable to vendors and 42 percent accrued salaries and benefits. The accounts payable and accrued liabilities in the business-type activities include approximately 82 percent payable to vendors and 18 percent accrued salaries and benefits. The accounts payable and accrued liabilities balances in governmental funds include approximately 95 percent payable to vendors and 5 percent accrued salaries and benefits. The accounts payable and accrued liabilities balances in proprietary funds approximate 33 percent payable to vendors and 67 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.

D. Unearned Revenues

Unearned revenues in the general fund as of December 31, 2020 includes; Coronavirus Aid, Relief, and Economic Security Act funds, 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 nonmajor governmental funds include community development program loans to be repaid to the County and MTASC tobacco revenues.

Notes to Basic Financial Statements Year Ended December 31, 2020

9. Capital Assets

Capital asset activity for the County's **governmental activities** consists of the following for the year ended December 31, 2020 (000's omitted):

Capital Asset Activity - Governmental Activities

	Beginning Balance	Increases	Decreases	Capitalization of AUC	Ending Balance
Governmental Activities:					
Nondepreciable Assets					
Land	\$ 29,230	\$ 2	\$ -	\$ -	\$ 29,232
Assets under Construction	73,024	33,194		(29,008)	77,210
Total Nondepreciable Assets	102,254	33,196		(29,008)	106,442
Depreciable Assets					
Buildings	207,907	-	-	146	208,053
Infrastructure	1,030,986	-	(6,465)	17,262	1,041,783
Improvements other than Buildings	283,085	187	(187)	4,847	287,932
Machinery and Equipment	181,649	4,236	(3,964)	6,753	188,674
Total Depreciable Assets	1,703,627	4,423	(10,616)	29,008	1,726,442
Total Investments in Capital Assets	1,805,881	37,619	(10,616)		1,832,884
Less Accumulated Depreciation					
Buildings	(129,023)	(5,064)	-	-	(134,087)
Infrastructure	(623,013)	(22,839)	5,184	-	(640,668)
Improvements other than Buildings	(164,322)	(9,078)	-	-	(173,400)
Machinery and Equipment	(146,737)	(9,856)	2,983		(153,610)
Total Accumulated Depreciation	(1,063,095)	(46,837)	8,167		(1,101,765)
Capital Assets, Net	\$ 742,786	\$ (9,218)	\$ (2,449)	\$ -	\$ 731,119

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, 2020 as follows (000's omitted):

Depreciation Expense Charged to Functions / Programs								
Governmental Activities:	Amount							
General government	\$ 10,661							
Public safety	9,539							
Health and welfare	567							
Culture, recreation and education	4,028							
Transportation	21,763							
Total	\$ 46,558							

Notes to Basic Financial Statements Year Ended December 31, 2020

Capital asset activity of the County's **business-type activities** consists of the following for the year ended December 31, 2020 (000's omitted):

Capital Asset Activity - Business-type Activities

Ca	oital Asset Activi	ty – Business	type Activities		
	Beginning			Capitalization	Ending
	Balance	Balance Increases Decreases of AUC		of AUC	Balance
Business-type Activities:					-
Nondepreciable Assets					
Land	\$ 27,914	\$ 108	\$ -	\$ -	\$ 28,022
Assets under Construction	48,858	21,844		(31,026)	39,676
Total Nondepreciable Assets	76,772	21,952		(31,026)	67,698
Depreciable Assets					
Buildings	258,819	-	-	-	258,819
Infrastructure	686,553	-	-	100	686,653
Improvements other than Buildings	572,575	2,431	(300)	27,751	602,457
Machinery and Equipment	111,771	2,846	(4,469)	3,175	113,323
Total Depreciable Assets	1,629,718	5,277	(4,769)	31,026	1,661,252
Total Investments in Capital Assets	1,706,490	27,229	(4,769)		1,728,950
Less Accumulated Depreciation					
Buildings	(195,358)	(5,273)	-	-	(200,631)
Infrastructure	(639,462)	(19,371)	-	-	(658,833)
Improvements other than Buildings	(296,596)	(21,318)	114	-	(317,800)
Machinery and Equipment	(90,212)	(4,032)	1,992		(92,252)
Total Accumulated Depreciation	(1,221,628)	(49,994)	2,106		(1,269,516)
Capital Assets, Net	\$ 484,862	\$ (22,765)	\$ (2,663)	\$ -	\$ 459,434

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

Notes to Basic Financial Statements Year Ended December 31, 2020

Capital asset activity of the County's **solid waste enterprise fund** consists of the following for the year ended December 31, 2020 (000's omitted):

Solid Waste Enterprise Fund - Capital Asset Activity

		eginning Balance	Increases		Decreases		Capitalization of AUC		Ending Balance	
Business-type Activities:										
Nondepreciable Assets										
Land	\$	6,462	\$	-	\$	-	\$	-	\$	6,462
Assets under Construction		93		263				(61)		295
Total Nondepreciable Assets		6,555		263				(61)		6,757
Depreciable Assets										
Buildings		10,177		-		-		-		10,177
Improvements other than Buildings		11,717		-		-		61		11,778
Machinery and Equipment	_	4,146								4,146
Total Depreciable Assets	_	26,040						61		26,101
Total Investments in Capital Assets		32,595		263						32,858
Less Accumulated Depreciation										
Buildings		(9,922)		(34)		-		-		(9,956)
Improvements other than Buildings		(9,244)		(420)		-		-		(9,664)
Machinery and Equipment		(2,539)		(128)						(2,667)
Total Accumulated Depreciation		(21,705)		(582)						(22,287)
Capital Assets, Net	\$	10,890	\$	(319)	\$		\$		\$	10,571

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

Notes to Basic Financial Statements Year Ended December 31, 2020

Capital asset activity of the County's **airport enterprise fund** consists of the following for the year ended December 31, 2020 (000's omitted):

Airport Enterprise Fund - Capital Asset Activity

	Beginning Balance	Increases	Decreases	Capitalization of AUC	Ending Balance
Business-type Activities:					
Nondepreciable Assets					
Land	\$ 18,972	\$ 108	\$ -	\$ -	\$ 19,080
Assets under Construction	10,371	11,953		(5,909)	16,415
Total Nondepreciable Assets	29,343	12,061		(5,909)	35,495
Depreciable Assets					
Buildings	53,972	-	-	-	53,972
Infrastructure	-	-	-	100	100
Improvements other than Buildings	353,554	2,431	(300)	5,569	361,254
Machinery and Equipment	22,667	2,303	(3,545)	240	21,665
Total Depreciable Assets	430,193	4,734	(3,845)	5,909	436,991
Total Investments in Capital Assets	459,536	16,795	(3,845)		472,486
Less Accumulated Depreciation					
Buildings	(19,149)	(1,413)	-	-	(20,562)
Improvements other than Buildings	(193,199)	(12,549)	114	-	(205,634)
Machinery and Equipment	(12,078)	(1,247)	1,118		(12,207)
Total Accumulated Depreciation	(224,426)	(15,209)	1,232		(238,403)
Capital Assets, Net	\$ 235,110	\$ 1,586	\$ (2,613)	\$ -	\$ 234,083

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

Notes to Basic Financial Statements Year Ended December 31, 2020

Capital asset activity of the County's **hospital enterprise fund** consists of the following for the year ended December 31, 2020 (000's omitted):

Hospital Enterprise Fund - Capital Asset Activity

	Beginning Balance	Increases	Decreases	Capitalization of AUC	Ending Balance
Business-type Activities:					
Nondepreciable Assets					
Land	\$ 109	\$ -	\$ -	\$ -	\$ 109
Assets under Construction	2,566	2,842		(4,710)	698
Total Nondepreciable Assets	2,675	2,842		(4,710)	807
Depreciable Assets					
Buildings	126,671	-	-	-	126,671
Improvements other than Buildings	4,869	-	-	1,775	6,644
Machinery and Equipment	27,261			2,935	30,196
Total Depreciable Assets	158,801			4,710	163,511
Total Investments in Capital Assets	161,476	2,842			164,318
Less Accumulated Depreciation					
Buildings	(114,207)	(2,670)	-	-	(116,877)
Improvements other than Buildings	(3,625)	(94)	_	-	(3,719)
Machinery and Equipment	(23,348)	(1,372)			(24,720)
Total Accumulated Depreciation	(141,180)	(4,136)			(145,316)
Capital Assets, Net	\$ 20,296	\$ (1,294)	\$ -	\$ -	\$ 19,002

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

Notes to Basic Financial Statements Year Ended December 31, 2020

Capital asset activity of the County's **pure waters enterprise fund** consists of the following for the year ended December 31, 2020 (000's omitted):

Pure Waters Enterprise Fund - Capital Asset Activity

	Beginning Balance	Increases	Decreases	Capitalization of AUC	Ending Balance
Business-type Activities:					
Nondepreciable Assets					
Land	\$ 2,371	\$ -	\$ -	\$ -	\$ 2,371
Assets under Construction	35,828	6,786		(20,346)	22,268
Total Nondepreciable Assets	38,199	6,786		(20,346)	24,639
Depreciable Assets					
Buildings	67,999	-	-	-	67,999
Infrastructure	686,553	-	-	-	686,553
Improvements other than Buildings	202,435	-	-	20,346	222,781
Machinery and Equipment	57,697	543	(924)		57,316
Total Depreciable Assets	1,014,684	543	(924)	20,346	1,034,649
Total Investments in Capital Assets	1,052,883	7,329	(924)		1,059,288
Less Accumulated Depreciation					
Buildings	(52,080)	(1,156)	-	-	(53,236)
Infrastructure	(639,462)	(19,371)	-	-	(658,833)
Improvements other than Buildings	(90,528)	(8,255)	-	-	(98,783)
Machinery and Equipment	(52,247)	(1,285)	874		(52,658)
Total Accumulated Depreciation	(834,317)	(30,067)	874		(863,510)
Capital Assets, Net	\$ 218,566	\$ (22,738)	\$ (50)	\$ -	\$ 195,778

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

Notes to Basic Financial Statements Year Ended December 31, 2020

10. Indebtedness and Certain Long-term Obligations

A. Short Term Indebtedness

The County had a total of \$53.0 million in outstanding notes payable as of December 31, 2020. This was comprised of \$3.0 million of bond anticipation notes (BANS) and \$50.0 million of revenue anticipation notes (RANS).

During 2020, the County issued a total of \$3.0 million in bond anticipation notes. \$2.7 million for highway lighting rehabilitation and \$0.3 million for zoo construction. The County also issued a total of \$50.0 million in revenue anticipation notes, which provided \$35.0 million of working capital for the general fund and \$15.0 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, 2020 (000's omitted):

Changes in Notes Payable - Primary Government

Changes in Notes P	ayable - Fillia	ny Government		
	Beginning Balance	Additions	Ending Balance	
Governmental Activities:				
Capital Project Funds-Bond Anticipation Notes	\$ 6,000	\$ 3,042	\$ (6,000)	\$ 3,042
General Fund-Revenue Anticipation Notes	42,500	35,000	(42,500)	35,000
Total Governmental Activities	48,500	38,042	(48,500)	38,042
			(12,222)	
Business-type Activities:				
Hospital-Revenue Anticipation Notes	12,500	15,000	(12,500)	15,000
Total Business-type Activities	12,500	15,000	(12,500)	15,000
	A 04 000	. 50.040	A (04.000)	* 50.040
Total Notes Payable	\$ 61,000	\$ 53,042	\$ (61,000)	\$ 53,042

The following is a summary of notes payable as of December 31, 2020 (000's omitted):

Notes Payable - Primary Government

Notes Fayable - Filliary Government									
	Issue Date	Interest Rate	Final Maturity	Amount					
Governmental Activities:									
General Fund									
Revenue Anticipation Notes	10/30/2020	0.56%	4/1/2021	\$ 35,000					
Public Improvement Bond Anticipation Notes	10/30/2020	0.79%	4/1/2021	3,042					
Total Governmental Activities				38,042					
Business-type Activities: Hospital									
Revenue Anticipation Notes	10/30/2020	0.56%	4/1/2021	15,000					
Total Business-type Activities				15,000					
Total Notes Payable				\$ 53,042					

Notes to Basic Financial Statements Year Ended December 31, 2020

A. Long-term Liabilities

Liabilities

The following is a summary of long-term liabilities for the primary government as of December 31, 2020 (000's omitted):

		Beginning Balance Additions		Da	eductions	_	urrent ortion	Long-ter Portion		
		alance	Auc	IIIIONS		ductions	-	OI LIOIT		OLUOIT
Governmental Activities:	¢	4 200	Φ		ф	(200)	ф	220	Φ	E0.4
Capital leases payable	\$	1,322	\$	-	\$	(390)	\$	338	\$	594 583,469
Bonds payable Net pension liability		58,387		25,850 33,792		(63,819)		11,128		
Postemployment benefits other than		36,367		03,192				<u> </u>		222,179
pension		496,824	8	30,274		(53,790)				523,308
Other Long-term Liabilities										
Due to New York State										
Retirement System		12,577		-		(12,577)		-		-
Federal, state and other long-term										
liabilities		23,578		3,349		(3,528)		2,434		20,965
Compensated absences		27,537	1	6,667		(13,171)	1	15,250		15,783
Total Other Long-term Liabilities		63,692	2	20,016		(29,276)	1	17,684		36,748
Total Governmental Long-term										
Liabilities	\$ 1,	282,791	\$ 28	9,932	\$	(147,275)	\$ 5	9,150	\$ 1	,366,298
Business-type Activities:										
Capital leases payable	\$	3,369	\$	-	\$	(780)	\$	821	\$	1,768
Bonds payable		199,578		8,762		(27,280)	1	19,372		161,688
Net pension liability		13,617	3	86,105		_				49,722
Postemployment benefits other than										
pension		81,476		7,023		(3,764)		_		84,735
Federal, State and other long-term										
liabilities		1,627		_		(152)		157		1,318
		-				(/				,
Compensated absences		3,569		3,007		(2,749)		3,111		716
Total Other Long-term Liabilities		5,196		3,007		(2,901)		3,268		2,034

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.

<u>\$ 54,897</u> <u>\$ (34,725)</u> <u>\$ 23,461</u>

303,236

Notes to Basic Financial Statements Year Ended December 31, 2020

The following is a summary of changes in bonds payable for the year ended December 31, 2020 (000's omitted):

Bonds Payable – Primary Government												
	Beginning	eginning			Current							
	Balance	Additions	Deductions	Balance	Portion							
Governmental Activities:												
Governmental Funds	\$ 595,090	\$ 12,725	\$ (43,196)	\$ 564,619	\$ 33,857							
Internal Service Funds	67,476	13,125	(20,623)	59,978	7,271							
Total Governmental Activities	662,566	25,850	(63,819)	624,597	41,128							
Business-type Activities:												
Solid Waste	3,021	-	(793)	2,228	509							
Airport	34,896	-	(3,731)	31,165	3,509							
Hospital	15,231	39	(2,225)	13,045	3,751							
Pure Waters	146,430	8,723	(20,531)	134,622	11,603							
Total Business-type Activities	199,578	8,762	(27,280)	181,060	19,372							
Total Bonds Payable	\$ 862,144	\$ 34,612	\$ (91,099)	\$ 805,657	\$ 60,500							

The following is a summary of serial bonded indebtedness for the year ended December 31, 2020 (000's omitted):

Bonds Pavable - Primary Government

Amount Bonds Percent Maturity Anometric	Bonds Payable – Primary Government											
Bonds issued by the County	standing mount											
Bonds issued by the County GO Refunding Bonds - 2012 \$35,299 4/3/2012 3.75/5.00 2023 \$ PI-2012 30,350 6/27/2012 4.00/5.00 2031 Public Stadium Refunding 2014 8,630 10/15/2014 2.09/3.590 2024 PI Refunding Bonds - 2015-A 22,426 3/26/2015 3.00/5.00 2027 PI Refunding Bonds - 2015-B 827 3/26/2015 4.00 2024 PI- 2015 35,606 6/30/2015 3.00/5.00 2033 PI-2016 15,021 6/29/2016 2.00/5.00 2031 PI-2016-B 72,099 10/27/2016 3.00/5.00 2034 PI-2017 21,016 6/27/2017 3.00/5.00 2032 PI-2018 34,696 6/26/2018 3.00/5.00 2038 PI-2019-A 34,584 6/25/2019 3.00/5.00 2039 PI Refunding-2019 6,304 4/18/2019 4.00/5.00 2039 PI Refunding Bonds - 2020 8,699 6/4/2020 4.00/5.00 2030 Add: Unamortized bond premium Total Bonds Issued by the County Bonds Issued by MTASC MTASC Series 2005 157,720 8/25/2005 5.00/6.65 2060 1 MTASC Series 2010 63,100 6/1/2010 6.25 2060												
GO Refunding Bonds - 2012 \$35,299 4/3/2012 3.75/5.00 2023 \$ PI-2012 30,350 6/27/2012 4.00/5.00 2031 Public Stadium Refunding 2014 8,630 10/15/2014 2.09/3.590 2024 PI Refunding Bonds - 2015-A 22,426 3/26/2015 3.00/5.00 2027 PI Refunding Bonds - 2015-B 827 3/26/2015 4.00 2024 PI- 2015 35,606 6/30/2015 3.00/5.00 2033 PI-2016 15,021 6/29/2016 2.00/5.00 2031 PI-2016-B 72,099 10/27/2016 3.00/5.00 2034 PI-2017 21,016 6/27/2017 3.00/5.00 2032 PI-2018 34,696 6/26/2018 3.00/5.00 2038 PI-2019-A 34,584 6/25/2019 3.00/5.00 2039 PI Refunding-2019 6,304 4/18/2019 4.00/5.00 2029 GO Refunding Bonds - 2020 8,699 6/4/2020 4.00/5.00 2030 Add: Unamortized bond premium Total Bonds Issued by the County Bonds Issued by MTASC MTASC Series 2005 157,720 8/25/2005 5.00/6.65 2060 MTASC Series 2010 63,100 6/1/2010 6.25 2060												
PI-2012 30,350 6/27/2012 4.00/5.00 2031 Public Stadium Refunding 2014 8,630 10/15/2014 2.09/3.590 2024 PI Refunding Bonds - 2015-A 22,426 3/26/2015 3.00/5.00 2027 PI Refunding Bonds - 2015-B 827 3/26/2015 4.00 2024 PI- 2015 35,606 6/30/2015 3.00/5.00 2033 PI-2016 15,021 6/29/2016 2.00/5.00 2031 PI-2016-B 72,099 10/27/2016 3.00/5.00 2034 PI-2017 21,016 6/27/2017 3.00/5.00 2032 PI-2018 34,696 6/26/2018 3.00/5.00 2038 PI-2019-A 34,584 6/25/2019 3.00/5.00 2039 PI Refunding-2019 6,304 4/18/2019 4.00/5.00 2029 GO Refunding Bonds - 2020 8,699 6/4/2020 4.00/5.00 2030 Add: Unamortized bond premium Total Bonds Issued by the County Bonds Issued by MTASC MTASC Series 2005 157,720 8/25/2005 5.00/6.65 2060 MTASC Series 2010 63,100 6/1/2010 6.25 2060												
Add: Unamortized bond premium Total Bonds Issued by the County Bonds Issued by MTASC MTASC Series 2005 157,720 8/25/2005 5.00/6.65 2060 1 MTASC Series 2006 14,579 2/7/2006 7.70 2061 MTASC Series 2010 63,100 6/1/2010 6.25 2060	1,567 12,790 3,710 7,974 827 19,195 10,561 46,222 16,223 30,883 34,663 5,100 8,699											
Bonds Issued by MTASC MTASC Series 2005 157,720 8/25/2005 5.00/6.65 2060 1 MTASC Series 2006 14,579 2/7/2006 7.70 2061 MTASC Series 2010 63,100 6/1/2010 6.25 2060	198,414 23,521											
MTASC Series 2005 157,720 8/25/2005 5.00/6.65 2060 1 MTASC Series 2006 14,579 2/7/2006 7.70 2061 MTASC Series 2010 63,100 6/1/2010 6.25 2060	221,935											
MTASC Series 2006 14,579 2/7/2006 7.70 2061 MTASC Series 2010 63,100 6/1/2010 6.25 2060												
·	129,951 14,579 63,100 207,630											
Add: Accretion of capital appreciation bonds Less: Unamortized bond discount Total Bonds Issued by MTASC \$ 2	80,553 (1,833) 286,350											

^{*}PI: Public Improvement, GO: General Obligation

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

	Original Amount	Date of Bonds	Interest Rate Percent	Final Maturity	Outstanding Amount
Governmental Activities (continued):				
Bonds Issued by the County for					
Monroe Community College (MCC)					
GO Refunding Bonds - 2012 PI-2012	\$ 7,792 6,778	4/3/2012 6/27/2012	3.75/5.00 4.00/5.00	2022 2031	\$ 481 1,498
PI Refunding - 2015-A	624	3/26/2015	3.00/5.00	2025	282
PI Refunding - 2015-B	37	3/26/2015	4.00	2024	37
PI-2015	16,790	6/30/2015	3.00/5.00	2035	10,841
PI-2016	15,564	6/29/2016	2.00/5.00	2036	12,879
PI-2016-B	13,000	10/27/2016	3.00/5.00	2036	11,289
PI-2017	8,000	6/27/2017	3.00/5.00	2037	6,746
PI-2018	2,190	6/26/2018	3.00/5.00	2038	1,587
PI Refunding-2019	3,225	4/18/2019	4.00/5.00	2029	2,821
GO Refunding Bonds - 2020	2,365	6/4/2020	4.00/5.00	2030	2,365 50,826
Add: Unamortized bond premium					5,508
Total Bonds Issued by the County for	MCC				56,334
Total Governmental Funds					564,619
Internal Service Funds					
PI-2012	12,918	6/27/2012	3.00/5.00	2031	6,511
PI Refunding - 2015-A	8,116	3/26/2015	4.00/5.00	2027	3,886
PI Refunding - 2015-B	251	3/26/2015	4.00	2024	251
PI-2015	10,199	6/30/2015	3.00/5.00	2031	4,883
PI-2016	5,997	6/29/2016	2.00/5.00	2035	2,791
PI-2016-B	125	10/27/2016	5.00	2022	55
PI-2017	4,500	6/27/2017	5.00	2037	2,061
PI-2018	19,037	6/27/2017	3.00/5.00	2038	16,686
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	3,165
GO Refunding Bonds - 2020	11,128	6/4/2020	4.00/5.00	2030	11,128 53,970
Add: Unamortized bond premium					6,008
Total Internal Service Funds					59,978
Total Governmental Activities					\$ 624,597

^{*}PI: Public Improvement, GO: General Obligation

Bonds Pavable - Primary Government (continued)

		iginal nount	Date of Bonds	Interest Rate Percent	Final Maturity	standing mount
Business-type Activities:						
Bonds issued by the County						
Solid Waste Fund						
PI-2012 PI Refunding - 2015-A PI Refunding - 2015-B PI-2015 PI-2016 PI-2018		2,009 2,107 127 1,470 772 190	6/27/2012 3/26/2015 3/26/2015 6/30/2015 6/29/2016 6/29/2018	3.00/5.00 4.00/5.00 4.00 3.00/5.00 4.00/5.00 3.00/5.00	2031 2025 2024 2035 2021 2038	\$ 587 968 127 291 29 52 2,054
Add: Unamortized bond premium						 174
Total Solid Waste Fund						2,228
Airport Fund						
GO Refunding Bonds - 2012 PI Refunding - 2015-A PI Refunding - 2015-B PI-2019-B PI Refunding-2019	2	2,942 1,748 101 2,570 6,640	4/3/2012 3/26/2015 3/26/2015 6/25/2019 4/18/2019	3.75/5.00 4.00/5.00 4.00 5.00 4.00	2023 2025 2024 2027 2024	163 769 101 20,315 5,884 27,232
Add: Unamortized bond premium						 3,933
Total Airport Fund						\$ 31,165

^{*}PI: Public Improvement, GO: General Obligation

	Original Amount	Date of Bonds	Interest Rate Percent	Final Maturity	Outstanding Amount
Business-type Activities (continued	I):				
Bonds issued by the County					
Hospital Fund					
PI-2012 PI Refunding - 2015-A PI Refunding - 2015-B PI-2015 PI-2016 PI-2017 PI-2018 PI-2019-A PI Refunding-2019 GO Refunding Bonds - 2020	\$ 5,660 866 43 4,065 1,920 1,245 1,813 5,885 652 35	6/27/2012 3/26/2015 3/26/2015 6/30/2015 6/29/2016 6/27/2017 6/26/2018 6/25/2019 4/18/2019 6/4/2020	3.00/5.00 4.00/5.00 4.00 3.00/5.00 2.00/5.00 4.00/5.00 3.00/5.00 4.00/5.00 4.00/5.00	2027 2025 2024 2035 2031 2031 2038 2039 2038 2030	\$ 1,014 324 43 1,683 1,001 731 1,007 5,885 242 35
Add: Unamortized bond premium					11,965 1,080
Total Hospital Fund					13,045
Pure Waters Fund					10,040
El Bonds-2001 El Bonds-2002 GO Refunding Bonds - 2012 Pl-2012 Pl-2014 Pl Refunding - 2015-A Pl Refunding - 2015-B Pl-2015 Pl-2016 Pl-2016-B Pl-2017 Pl-2018 Pl-2019-A Pl Refunding-2019 GO Refunding Bonds - 2020	19,999 2,287 4,490 21,950 22,920 25,643 714 16,900 16,147 3,615 8,359 19,889 6,874 8,952 7,373	7/26/2001 3/14/2002 4/3/2012 6/27/2012 7/2/2014 3/26/2015 3/26/2015 6/30/2015 6/29/2016 10/27/2016 6/27/2017 6/26/2018 6/25/2019 4/18/2019 6/4/2020	4.894/5.154 4.622/4.982 3.75/5.00 3.00/5.00 2.00/5.00 4.00/5.00 4.00 3.00/5.00 3.00/5.00 3.00/5.00 3.00/5.00 3.00/5.00 3.00/5.00 3.00/5.00 4.00/5.00	2021 2023 2031 2034 2027 2024 2035 2036 2036 2037 2038 2039 2038 2030	1,290 140 128 14,100 17,085 13,752 714 13,457 12,069 3,079 7,514 19,030 6,874 7,924 7,372
Add: Unamortized bond premium					10,094
Total Pure Waters Fund					134,622
Total Business-type Activities					\$ 181,060
Total Primary Government					\$ 805,657

^{*}PI: Public Improvement, GO: General Obligation, EI: Environmental Improvement

Notes to Basic Financial Statements Year Ended December 31, 2020

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, 2020 (000's omitted):

Principal and Interest Payments - Primary Government

	Go	vernmenta	ntal Activities Bus				siness-ty	ess-type Activities					
		rernmental Funds	Internal Service		Solid Waste		Airport	Н	ospital	\	Pure Naters		al Primary
Principal						_							
2021	\$	33,857	\$ 7,271	\$	509	\$	3,509	\$	3,751	\$	11,603	\$	60,500
2022		30,146	7,023		442		3,510		3,052		10,289		54,462
2023		29,782	6,363		256		3,655		1,356		10,462		51,874
2024		27,501	5,225		257		3,797		955		10,625		48,360
2025		24,905	5,222		257		3,944		852		10,669		45,849
2026 - 2030		82,395	16,433		198		8,817		1,583		39,649		149,075
2031 - 2035		27,302	4,547		128		· -		416		24,751		57,144
2036 - 2040		2,247	1,886		7		-		-		6,480		10,620
2041 - 2045		154,220	-		-		-		-		-		154,220
2046 - 2050		5,387	_		-		-		-		_		5,387
2051 - 2055		8,924	_		_		-		-		_		8,924
2056 - 2060		15,625	_		-		-		-		-		15,625
2061		14,579	_		-		-		-		_		14,579
Total Principal		456,870	53,970		2,054		27,232		11,965		124,528		676,619
Interest													
2021		19,122	2,211		78		1,273		470		4,699		27,853
2022		17,580	1,873		57		1,099		302		4,183		25,094
2023		16,155	1,564		42		919		195		3,723		22,598
2024		14,784	1,293		30		733		141		3,251		20,232
2025		13,517	1,044		17		539		99		2,766		17,982
2026 - 2030		53,982	2,587		39		557		176		8,464		65,805
2031 - 2035		44,503	631		11		-		29		2,827		48,001
2036 - 2040		42,546	68		-		-		-		292		42,906
2041 - 2045		14,126	_		-		-		-		_		14,126
2046 - 2050		66,578	_		-		-		-		_		66,578
2051 - 2055		193,791	-		-		-		_		-		193,791
2056 - 2060		593,075	-		-		-		-		-		593,075
2061		938,321	-		-		-		-		-		938,321
Total Interest		2,028,080	11,271		274		5,120		1,412		30,205		2,076,362
Total Principal													
and Interest	\$ 2	2,484,950	\$ 65,241	\$:	2,328	\$	32,352	\$	13,377	\$	154,733	\$	2,752,981

Approximately \$373 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. Starting in 2050, interest payments include the tobacco settlement capital appreciation bonds, which mature from 2050 through 2061.

Notes to Basic Financial Statements Year Ended December 31, 2020

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, 2020 (000's omitted):

Capital Lease Agreements											
	Governmental Activies			siness- Activities							
		General									
		Fund	H	ospital		Total					
Year											
2021	\$	343	\$	952	\$	1,295					
2022		210		952		1,162					
2023		196		952		1,148					
2024		183		-		183					
2025		<u>-</u>		-		-					
Total minimum lease payments		932		2,856		3,788					
Less amounts representing interest											
(rates ranging from 0.01% to 5.1%)				(267)		(267)					
Net minimum lease payments		932	\$	2,589	\$	3,521					

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 \$7.7 million at December 31, 2020.

Notes to Basic Financial Statements Year Ended December 31, 2020

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	
•	2020	\$ 39,376	\$ 484	
	2019	\$ 39,919	\$ 405	
	2018	\$ 41,648	\$ 372	

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.

Notes to Basic Financial Statements Year Ended December 31, 2020

ERS and PFRS, effective with Chapter 260, Laws of 2004, changed the payment due date for participating employers from December 15th of the current year to February 1st 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 \$39.9 million on December 15, 2020. Due to this, \$8.7 million of the payment represents a prepaid expense as of December 31, 2020. This amount covers the period through March 31, 2021, which is the end of the State's fiscal year. By activity, the prepaid expense is allocated as follows: \$7.4 million in the governmental activities and \$1.3 million in the business-type activities. In addition, the County made a payment of \$12.6 million on December 15, 2020 to pay down the final portion of the outstanding Chapter 57 Elective Deferral amounts.

B. Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

At December 31, 2020, the County reported a net pension liability of \$270.0 million and \$1.9 million for its proportionate share of the ERS and PFRS net pension liability, respectively. Of the \$271.9 million total, \$222.2 million is attributable to governmental activities and \$49.7 million to business-type activities.

The net pension liability was measured as of March 31, 2020, and the total pension liability used to calculate the net pension liability was determined by the actuarial valuation as of April 1, 2019. 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, 2020, the County's proportionate share was 1.02% and 0.03% for ERS and PFRS, respectively.

For the year ended December 31, 2020, the County recognized pension expense of \$85.2 million and \$713 thousand for ERS and PFRS, respectively.

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

ERS

	Deferred Outflows of Reso					es
	Gov	vernmental Business-type				
		Activities	A	ctivities		Total
Differences between expected and actual experience	\$	12,985	\$	2,908	\$	15,893
Changes of assumptions Net difference between projected and actual earnings		4,442		995		5,437
on pension plan investments Changes in proportion and differences between the County's		113,108		25,329		138,437
contributions and proportionate share of contributions		1,102		247		1,349
Contributions subsequent to the measurement date		21,874		4,898		26,772
Total	\$	153,511	\$	34,377	\$	187,888
		Deferre	ed Inflo	ows of Reso	urces	5
	Gov	/ernmental	Business-type			
		Activities	A	ctivities		Total
Changes of assumptions Net difference between projected and actual earnings Changes in proportion and differences between the County's	\$	3,712	\$	983	\$	4,695
contributions and proportionate share of contributions		11,263		2,984		14,247
Total	\$	14,975	\$	3,967	\$	18,942

PFRS

		Deferre	ws of Res	sources		
	Governmental Activities		Business-type Activities			Γotal
Differences between expected and actual experience Changes of assumptions Net difference between projected and actual earnings	\$	-	\$	124 159	\$	124 159
on pension plan investments Changes in proportion and differences between the County's		-		837		837
contributions and proportionate share of contributions Contributions subsequent to the measurement date		-		165 363		165 363
Total	\$	-	\$	1,648	\$	1,648
		Deferre	ed Inflo	ws of Reso	urces	
	-	nmental ivities		ness-type tivities		Γotal
Differences between expected and actual experience Changes in proportion and differences between the County's	\$	-	\$	31	\$	31
contributions and proportionate share of contributions		-		43		43
Total	\$		\$	74	\$	74

Notes to Basic Financial Statements Year Ended December 31, 2020

> The County recognized \$26.8 million and \$363 thousand reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of March 31, 2020 for ERS and PFRS respectively. These amounts will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. 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):

	ERS		
	 vernmental Activities	 Total	
Plan's Year Ended March 31: 2021 2022	\$ 17,119 28,793	\$ 3,744 6,297	\$ 20,863 35,090
2023 2024	 38,663 32,087	 8,455 7,016	 47,118 39,103
Total	\$ 116,662	\$ 25,512	\$ 142,174

	PFRS		
	 ernmental ctivities	ness-type ctivities	 Total
Plan's Year Ended March 31: 2021 2022 2023 2024 2025	\$ - - - -	\$ 262 284 349 288 28	\$ 262 284 349 288 28
Total	\$ -	\$ 1,211	\$ 1,211

Actuarial Assumptions

The total pension liability at March 31, 2020 was determined by using an actuarial valuation as of April 1, 2019, with update procedures used to roll forward the total pension liability to March 31, 2020.

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) 6.8%/6.8% 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-2018.

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 fixes income as well as historical investment data and plan performance.

Notes to Basic Financial Statements Year Ended December 31, 2020

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2020 are summarized below:

	Target	Long-Term Expected
Asset Type	Allocations in %	Real Rate of Return in %*
Domestic Equity	36	4.05
International Equity	14	6.15
Private Equity	10	6.75
Real Estate	10	4.95
Absolute Return Strategies	2	3.25
Opportunistic Portfolio	3	4.65
Real Assets	3	5.95
Bonds and Mortgages	17	0.75
Cash	1	0.00
Inflation-Indexed Bonds	4	0.50
	100	

^{*}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 6.8%. 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.

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 6.8%, 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 (5.8%) or 1% higher (7.8%) than the current rate (000's omitted):

		ERS			
	1%	decrease 5.80%	Curr	ent Discount 6.80%	 Increase 7.80%
Proportionate Share of Net Pension Liability	\$	495,604	\$	270,042	\$ 62,299
		PFRS			
	1%	decrease 5.80%	Curre	ent Discount 6.80%	 Increase 7.80%
Proportionate Share of Net Pension Liability	\$	3,325	\$	1,859	\$ 547

Notes to Basic Financial Statements Year Ended December 31, 2020

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the employers as of March 31, 2020 for ERS and PFRS respectively as follows (000's omitted):

		ERS			
	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 Net position Net pension liability (asset)	\$ 194,596,261 (168,115,682) \$ 26,480,579	\$ 1,984,442 (1,714,400) \$ 270,042	1.02%		
Fiduciary net position as a percentage of total pension liability	86.4%	86.4%			
	F	PFRS			
	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 Net position Net pension liability (asset)	\$ 35,309,017 (29,964,080) \$ 5,344,937	\$ 12,281 (10,422) \$ 1,859	0.03%		
Fiduciary net position as a percentage of total pension liability	84.9%	84.9%			

Notes to Basic Financial Statements Year Ended December 31, 2020

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 2020 those costs were \$24.6 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: 3,929
Total Participants: 7,296

Total OPEB Liability

The County's total OPEB liability of \$608.0 million, was recognized as \$523.3 million for the governmental activities and \$84.7 million for the business type funds, and was measured as of December 31, 2020. The total OPEB liability was determined by an interim actuarial valuation as of December 31, 2020.

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 January 1, 2020

Measurement Date December 31, 2020

Actuarial Cost Method Entry age normal

Discount Rate 2.12%
Inflation Rate 2.5%

Health Care Trend Rates 7.5%, 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.

Notes to Basic Financial Statements Year Ended December 31, 2020

Changes in the Total OPEB Liability

(000's omitted)

	Governmental Activities		Business-type Activities		Total	
Balance at January 1, 2020	\$	496,824	\$	81,476	\$ 578,300	
Changes for the year-						
Service cost		11,444		2,036	13,480	
Interest		16,233		2,662	18,895	
Changes in assumptions or other inputs		19,624		2,325	21,949	
Benefit payments		(20,817)		(3,764)	(24,581)	
Net Changes		26,484		3,259	29,743	
Balance at December 31, 2020	\$	523,308	\$	84,735	\$ 608,043	

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 (1.12%) or 1 percentage point higher (3.12%) than the current discount rate of 2.12% (000's omitted):

		decrease 1.12%	Current Discoun 2.12%		1% Increase 3.12%	
Total OPEB Liability	\$ 671,407		\$	608,043	\$	553,809

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 (3.50-6.50%) or 1 percentage point higher (5.50-8.50%) than the current healthcare cost trend rate of 4.50% to 7.50% (000's omitted):

	1% decrease 3.50% - 6.50%		Current Discount 4.50% - 7.50%		1% Increase 5.50% - 8.50%	
Total OPEB Liability	\$	540,730	\$	608,043	\$	689,079

Notes to Basic Financial Statements Year Ended December 31, 2020

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

For the year ended December 31, 2020, the County recognized OPEB expense of \$25.8 million and \$942 thousand for the governmental activities and business-type funds, respectively. At December 31, 2020, the County reported deferred inflows and outflows of resources related to OPEB from the following sources (000's omitted):

		Deferre	ed Out	lows of Res	ource	S
	Gov	ernmental	Bus	ness-type		
	Α	ctivities	A	ctivities		Total
Differences between expected and actual experience Changes of assumptions	\$	9,689 62,954	\$	13,043 10,335	\$	22,732 73,289
Total	\$	72,643	\$	23,378	\$	96,021
		Deferi	red Infl	ows of Reso	ources	
	_	ernmental ctivities		ness-type ctivities		Total
Differences between expected and actual experience Changes of assumptions	\$	68,908 18,253	\$	6,200 2,026	\$	75,108 20,279
Total	\$	87,161	\$	8,226	\$	95,387

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):

2021 2022 2023 2024 2025	\$ (2,134,178) (2,134,178) (2,134,178) (2,134,183) 6,036,197
Thereafter	3,135,516
Total	\$ 634,996

Notes to Basic Financial Statements Year Ended December 31, 2020

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, 2020 (000's omitted):

Interfund Payables and Receivables											
	Interfund F	Receivables	,								
	Governmen	tal Activities									
	General Fund	Special Revenue	Total								
Interfund Payables											
Governmental Activites:	_										
Major Governmental Funds											
Capital Projects	\$ 10,488	\$ 12,436	\$ 22,924								
Nonmajor Governmental Funds											
Special Revenue - Road	14,500		14,500								
Internal Service Fund	150		150								
Total Governmental Activities	25,138	12,436	37,574								
Business-type Activities:											
Solid Waste	16,400	-	16,400								
Airport	1,800	-	1,800								
Energy	1,000		1,000								
Total Business-type Activities	19,200		19,200								
Total Interfund Payables and Receivables	\$ 44,338	\$ 12,436	\$ 56,774								

Notes to Basic Financial Statements Year Ended December 31, 2020

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, 2020 (000's omitted):

			und Transfe	ers to:								
	Nonmajo	r Governme	ntal Funds									
	Special I	Revenue	Debt	Capital	Internal							
	Fui	nds	Service	Project	Service	Service	Service	Service	Service	Solid		
Interfund Transfers From:	Road	Library	Funds	Funds	Funds	Waste	Hospital	Total				
Governmental Activities:												
Major Governmental Funds												
General Fund	\$ 24,126	\$ 7,120	\$ 23,690	\$ 4,076	\$ 808	\$ 2,000	\$ 2,500	\$ 64,320				
Capital Projects			7,410					7,410				
Total Major Governmental Funds	24,126	7,120	31,100	4,076	808	2,000	2,500	71,730				
Nonmajor Governmental Funds												
Special Revenue												
Road	-	-	14,953	1,340	-	-	-	16,293				
Library	-	-	148	100	-	-	-	248				
Debt Service				6,000				6,000				
Total Nonmajor Governmental Funds	-	-	15,101	7,440	-	-	-	22,541				
Internal Service			2,739		1,201			3,940				
Total Governmental Activities	24,126	7,120	48,940	11,516	2,009	2,000	2,500	98,211				
							· ·					
Business-type Activities: Hospital	_	-	721	_	_	_	_	721				
Total Business-type Activities			721				_	721				
Total Transfers	\$ 24,126	\$ 7,120	\$ 49,661	\$ 11,516	\$ 2,009	\$ 2,000	\$ 2,500	\$ 98,932				

15. Miscellaneous Revenue

For the year ended December 31, 2020, the miscellaneous revenue for the primary government is \$10.4 million, consisting of \$2.8 million for governmental activities and \$7.6 million for business-type activities. This includes \$4.7 million in the solid waste fund for the sale of recycled materials and waste refuse complex fees and \$2.5 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.

Notes to Basic Financial Statements Year Ended December 31, 2020

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, 2020, 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, 2020.

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

		Ris	sk Management F	und				
			Current-Year					
			Claims and					
	Beginning		Changes In		Claim			
Year	of year	_	Estimates		Payments	_	End of year	
2020	\$ 35,259	\$	79,236	\$	(75,822)	\$	38,673	
2019	46,958		65,206		(76,905)		35,259	

Of the \$38.7 million estimated accrued liabilities in the internal service fund, all of the \$38.7 million is reported in accounts payable and accrued liabilities. The \$38.7 million is comprised of \$5.0 million, which is the County Attorney's estimate of general liability claims which may likely settle, \$30.1 million representing Workers' Compensation claims already reported, and additional claims incurred but not yet reported, \$2.1 million for medical claims incurred but not yet reported and other liabilities amounting to \$.4 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, 2020. 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, if any, would be 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 COMIDA 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.

Notes to Basic Financial Statements Year Ended December 31, 2020

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, 2020 relates to the PILOT agreements entered into under the aforementioned programs:

Total Assessment Value: \$ 1.4 billion
Total Taxable Value: \$ 645.5 million
PILOTS Billed: \$ 7.9 million
County Taxes Abated: \$ 5.6 million

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

Total Assessment Value: \$ 271.7 million
Total Taxable Value \$ 271.7 million
Shelter Rents Received \$ 0.9 million
County Taxes Abated: \$ 1.6 million

Of the \$7.2 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 COMIDA 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, 2020 was \$0.9 million.

19. **COVID-19**

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 and the world. As a result, New York State has imposed numerous social restrictions; including wide spread business closures, which have and will continue to 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 continuing to adjust for the evolving situation.

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, 2020 (000's Omitted)

	Original Budget		Amended Budget		Modified Budget	Actual		Variance Favorable (Unfavorable)	
REVENUES Real property tax Sales and other taxes Federal aid State aid Charges for services Intergovernmental Interdepartmental Use of money and property Repayments and refunds Payments in lieu of taxes	\$	403,932 160,405 111,515 196,699 27,448 44,506 2,842 8,233 13,385 8,870	\$ 403,932 166,952 248,958 211,010 27,448 44,906 2,842 8,233 13,385 8,870	\$	403,932 166,952 255,292 221,475 27,448 44,906 2,842 8,233 13,385 8,870	\$	408,957 156,549 187,425 168,761 22,510 38,737 2,344 6,982 16,735 8,938	\$	5,025 (10,403) (67,867) (52,714) (4,938) (6,169) (498) (1,251) 3,350 68
Miscellaneous Total revenues		12,702 990,537	 12,802 1,149,338		12,834 1,166,169		5,736 1,023,674		(7,098) (142,495)
EXPENDITURES Health and welfare Public safety Culture, recreation and education General government Transportation Total expenditures		557,202 252,732 85,203 40,627 3,524 939,288	573,961 268,879 92,579 159,365 3,524 1,098,308		581,438 281,674 92,983 159,366 3,524 1,118,985		496,225 253,255 78,190 103,375 2,115 933,160		85,213 28,419 14,793 55,991 1,409 185,825
Excess of revenues over expenditures		51,249	51,030		47,184		90,514		43,330
OTHER FINANCING SOURCES (USES) Transfers out Total other financing sources (uses)		(51,249) (51,249)	 (51,249) (51,249)		(51,249) (51,249)		(64,320) (64,320)		(13,071) (13,071)
Changes in budgeted fund balances	\$		\$ (219)	\$	(4,065)		26,194	\$	30,259
Fund balance at beginning of year							96,517		
Fund balance at end of year						\$	122,711		

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, 2020 (000's Omitted)

Total OPEB Liability		2018	2019		2020	
Service cost	\$	13,346	\$	11,744	\$	13,479
Interest		20,663		22,543		18,895
Changes in assumptions and differences						
between actual and expected experience		(59,044)		20,305		21,950
Benefit payments		(25,354)		(25,802)		(24,581)
Total change in total OPEB liability		(50,389)		28,790		29,743
Total OPEB liability - beginning		599,899		549,510		578,300
Total OPEB liability - ending	\$	549,510	\$	578,300	\$	608,043
					_	
Covered-employee payroll	\$	230,891	\$	239,290	\$	263,204
Total OPEB liability as a percentage of covered-						
employee payroll		238.0%		241.7%		231.0%
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%		2.12%

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, 2020 (000's Omitted)

New York State and Local Employees' Retirement System (ERS)	2015		2015		2016		2017		2018		2019		2020	
Proportion of the net pension liability (asset)		1.07%		1.05%		1.03%		1.06%		1.01%		1.02%		
Proportionate share of the net pension liability	\$	36,211	\$	167,992	\$	96,046	\$	34,164	\$	71,406	\$	270,042		
Covered-employee payroll	\$	224,109	\$	224,162	\$	221,710	\$	228,894	\$	237,155	\$	261,061		
Proportionate share of the net pension liability (asset)		16.16%		74.94%		43.32%		14.93%		30.11%		103.44%		
Plan fiduciary net position as a percentage of the total pension liability (asset)		97.95%		90.70%		94.70%		98.20%		96.27%		86.39%		
New York State Police and Firefighters Retirement System (PFRS)		2015 2016		2016	16 2017		2018		2019		2020			
Proportion of the net pension liability (asset)		0.05%		0.04%		0.04%		0.04%		0.04%		0.03%		
Proportionate share of the net pension liability (asset)	\$	129	\$	1,293	\$	800	\$	402	\$	598	\$	1,859		
Covered-employee payroll	\$	1,683	\$	1,793	\$	1,820	\$	1,997	\$	2,135	\$	2,143		
Proportionate share of the net pension liability (asset)		7.66%		72.11%		43.96%		20.13%		28.01%		86.75%		
Plan fiduciary net position as a percentage of the total pension liability (asset)		99.03%		90.20%		93.50%		96.90%		95.09%		84.86%		

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, 2020 (000's Omitted)

New York State and Local Employees' Retirement System (ERS)	2015 2016		2017	2018	2019	2020
Contractually required contribution Contributions in relation to the contractually required contribution Contribution deficiency (excess)	\$ 38,078	\$ 39,810	\$ 46,975	\$ 41,648	\$ 39,919	\$ 39,376
	38,078	39,810	46,975	41,648	39,919	39,376
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll Contributions as a percentage of covered-employee payroll	\$ 224,109	\$ 224,162	\$ 221,710	\$ 228,894	\$ 237,155	\$ 261,061
	16.99%	17.76%	21.19%	18.20%	16.83%	15.08%
New York State Police and Firefighters Retirement System (PFRS)	2015	2016	2017	2018	2019	2020
Contractually required contribution Contributions in relation to the contractually required contribution Contribution deficiency (excess)	\$ 353	\$ 351	\$ 384	\$ 372	\$ 405	\$ 484
	353	351	384	372	405	484
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll Contributions as a percentage of covered-employee payroll	\$ 1,683	\$ 1,793	\$ 1,820	\$ 1,997	\$ 2,135	\$ 2,143
	20.97%	19.58%	21.10%	18.63%	18.97%	22.59%

Notes to schedule:

Schedule is intended to show information for 10 years.

Additional years will be displayed as information becomes available.

Notes to Required Supplementary Information (000's omitted) (Unaudited) Year Ended December 31, 2020

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.

Notes to Required Supplementary Information (000's omitted) (Unaudited) Year Ended December 31, 2020

A summary of legally-adopted budgetary activity for the County's general fund for the year ended 2020 follows (000's omitted):

Revenues and other Financing Sources

Original Adopted Budget	\$	990,537
Budget Amendments and Transfers		158,801
Amended Budget	,	1,149,338
Grants Residual Budget Carryover		16,831
Modified Budget	\$ ^	1,166,169
Expenditures and other Financing Uses		
Original Adopted Budget	\$	990,537
Budget Amendments and Transfers		159,020
Amended Budget	,	1,149,557
Prior Year Encumbrances and Grants Residual Budget Carryover		20,677
Modified Budget	\$ ^	1,170,234

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, 2020 (000's Omitted)

			Debt Service Funds					Total		
	R	Special evenue Funds		General		MTASC		Nonmajor overnmental Funds		
ASSETS										
Cash and cash equivalents	\$	16,547	\$	10,673	\$	144	\$	27,364		
Accounts receivables, net		11,452		-		9,654		21,106		
Due from other funds		12,436		-		-		12,436		
Due from other governments:										
State and Federal - other		2,558		-		-		2,558		
Local governments		265		160		-		425		
Inventories		1,010		-		-		1,010		
Restricted assets:										
Cash and cash equivalents		-		2,722		12,925		15,647		
Other assets		113				10		123		
Total assets	\$	44,381	\$	13,555	\$	22,733	\$	80,669		
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
Liabilities:										
Accounts payable and accrued liabilities	\$	2,657	\$	-	\$	-	\$	2,657		
Due to other funds		14,500		-		-		14,500		
Due to other governments		300						300		
Total liabilities		17,457						17,457		
Deferred inflows of resources:										
Community Development loan repayments		11,137		-		-		11,137		
Tobacco settlement revenue						9,653		9,653		
Total deferred inflows of resources		11,137				9,653		20,790		
Fund balances:										
Nonspendable		1,123		-		10		1,133		
Restricted		11,756		2,722		12,925		27,403		
Committed		2,908		-		-		2,908		
Assigned		-		10,833		145		10,978		
Total fund balances		15,787		13,555		13,080		42,422		
Total liabilities, deferred inflows of resources and fund balances	\$	44,381	\$	13,555	\$	22,733	\$	80,669		

COUNTY OF MONROE, NEW YORK COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS AS OF DECEMBER 31, 2020 (000'S Omitted)

		Debt Service Funds						Total
	R	Special evenue Funds		General	MTASC			Nonmajor Governmental Funds
REVENUES:								
Federal aid	\$	4.002	\$	_	\$	_	\$	4,002
State aid	•	7,972	*	_	*	_	·	7,972
Charges for services		5,566		_		-		5,566
Intergovernmental		2,113		1,471		_		3,584
Interdepartmental		21		, <u>-</u>		_		21
Use of money and property		36		79		_		115
Repayments and refunds		53		_		_		53
Tobacco settlement		_		_		10,958		10,958
Miscellaneous		2,222		1_		<u> </u>		2,223
Total revenues		21,985		1,551		10,958		34,494
EXPENDITURES:								
Public safety		3,513		-		-		3,513
Culture, recreation and education		10,023		-		-		10,023
General government		165		-		117		282
Transportation		19,150		-		-		19,150
Economic development		3,395		-		-		3,395
Debt service:								
Principal retirement		-		33,526		2,005		35,531
Bond issuance costs		-		100		-		100
Interest and fiscal charges				12,761		9,094		21,855
Total expenditures		36,246		46,387		11,216		93,849
Excess (deficiency) of revenues over (under) expenditures		(14,261)		(44,836)		(258)		(59,355)
OTHER FINANCING SOURCES (USES):								
Refunding bonds issued		-		11,064		-		11,064
Gain (Loss) on refunding issue		-		105		-		105
Premium on bonds/notes issued		-		1,661		-		1,661
Redemption/payments to escrow agent		-		(12,730)		-		(12,730)
Transfers in		31,246		49,661		-		80,907
Transfers out		(16,541)		(6,000)				(22,541)
Total other financing sources		14,705		43,761				58,466
Changes in fund balances		444		(1,075)		(258)		(889)
Fund balances at beginning of year		15,343		14,630		13,338		43,311
Fund balances at end of year	\$	15,787	\$	13,555	\$	13,080	\$	42,422

COUNTY OF MONROE, NEW YORK COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS AS OF DECEMBER 31, 2020 (000's Omitted)

	Road Fund		Special Grants		Green Space Initiative		Library Fund		County Park Funds		County Jail Commissary Funds		Other Public Safety Funds		Stormwater Coalition Fund		Misc. Special Revenue Funds		Total Special Revenue	
ASSETS																				
Cash and cash equivalents	\$	2,733	\$	220	\$	335	\$	2,028	\$	565	\$	7,005	\$	2,492	\$	774	\$	395	\$	16,547
Accounts receivables, net		76		11,027		-		-		-		345		4		-		-		11,452
Due from other funds		12,436		-		-		-		-		-		-		-		-		12,436
Due from other governments:		0.000		050				400												0.550
State and Federal - other		2,208		250		-		100		-		-		-		- 40		-		2,558
Local governments		253		-		-		-		-		-		-		12		-		265
Inventories		1,010		-		-		-		-		-		-		-		-		1,010
Other assets		113						-												113
Total assets	\$	18,829	\$	11,497	\$	335	\$	2,128	\$	565	\$	7,350	\$	2,496	\$	786	\$	395	\$	44,381
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES																				
Liabilities:																				
Accounts payable & accrued liabilities	\$	865	\$	60	\$	-	\$	1,311	\$	8	\$	348	\$	26	\$	39	\$	-	\$	2,657
Due to other funds		14,500		-		-		-		-		-		-		-		-		14,500
Due to other governments				300		-		-						-		-		-		300
Total liabilities		15,365		360				1,311		8		348		26		39				17,457
Deferred inflows of resources:																				
Community Development loan repayments				11,137				-												11,137
Total deferred inflows of resources				11,137				-												11,137
Fund balances:																				
Nonspendable		1,123		-		_		_		_		-		-		-		-		1,123
Restricted		2,341		-		-		817		-		7,002		1,596		-		-		11,756
Committed						335		-		557				874		747		395		2,908
Total fund balances		3,464				335		817		557		7,002		2,470		747		395		15,787
Total liabilities, deferred inflows of																				
resources and fund balances	\$	18,829	\$	11,497	\$	335	\$	2,128	\$	565	\$	7,350	\$	2,496	\$	786	\$	395	\$	44,381

COUNTY OF MONROE, NEW YORK COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES SPECIAL REVENUE FUNDS AS OF DECEMBER 31, 2020 (000's Omitted)

	Road Fund	Special Grants	Green Space Initiative	Library Fund	County Park Funds	County Jail Commissary Funds	Other Public Safety Funds	Stormwater Coalition Fund	Misc. Special Revenue Funds	Total Special Revenue
REVENUES:										
Federal aid	\$ 690	\$ 3,114	\$ -	\$ 3	\$ -	\$ -	\$ 195	\$ -	\$ -	\$ 4,002
State aid	6,108	-	-	1,864	-	-	-	=	-	7,972
Charges for services	4,446	-	-	-	-	945	2	173	-	5,566
Intergovernmental	980	-	-	1,132	-	-	1	-	-	2,113
Interdepartmental	21	-	-	-	-	-	-	-	-	21
Use of money and property	3		1	-	-	-	32	-	-	36
Repayments and refunds	53		-	-	-	-	-	-	-	53
Miscellaneous	198	281		441	190	1,062			50	2,222
Total revenues	12,499	3,395	1	3,440	190	2,007	230	173	50	21,985
EXPENDITURES:										
Public safety	-	-	-	-	-	3,098	415	-	-	3,513
Culture, recreation and education	-	_	-	9,889	129	-	-	-	5	10,023
General government	-	-	-	-	-	-	-	165	-	165
Transportation	19,150	-	-	-	=	-	-	-	-	19,150
Economic development		3,395	<u>-</u> _							3,395
Total expenditures	19,150	3,395		9,889	129	3,098	415	165	5	36,246
Excess (deficiency) of revenues over (under) expenditures	(6,651		1	(6,449)	61	(1,091)	(185)	8	45	(14,261)
OTHER FINANCING SOURCES (USES):										
Transfers in	24,126	-	-	7,120	-	-	-	-	-	31,246
Transfers out	(16,293) -	<u>-</u> _	(248)						(16,541)
Total other financing sources (uses)	7,833	<u> </u>		6,872						14,705
Changes in fund balances	1,182	-	1	423	61	(1,091)	(185)	8	45	444
Fund balances at beginning of year	2,282		334	394	496	8,093	2,655	739	350	15,343
Fund balances at end of year	\$ 3,464	\$ -	\$ 335	\$ 817	\$ 557	\$ 7,002	\$ 2,470	\$ 747	\$ 395	\$ 15,787

COUNTY OF MONROE, NEW YORK COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS AS OF DECEMBER 31, 2020 (000's Omitted)

	Central Services	Building Accounts	Information Services	Fleet Management	Risk Management	Total
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 650	\$ 11,100	\$ 5	\$ 3,013	\$ 13,966	\$ 28,734
Accounts receivables, net	-	-	22	1	-	23
Due from other governments	-	573	4	18	-	595
Inventories Other assets	117 6	48	94	547 20	- 1,098	664 1,266
Total current assets	773	11,721	125	3,599	15,064	31,282
Name and a second as a second as						
Noncurrent assets: Restricted assets						
Cash and cash equivalents	_	1,716	6,389	50	_	8,155
Capital assets, net of accumulated depreciation	-	87,134	12,521	8,470	-	108,125
Total noncurrent assets		88,850	18,910	8,520		116,280
Total assets	773	100,571	19,035	12,119	15,064	147,562
DEFERRED OUTFLOWS OF RESOURCES	4.40	4.000	0.040	500		4.440
Pension Other postemployment benefits	146 381	1,233 2,741	2,218 5,165	522 1,062	-	4,119 9,349
Total deferred outflows of resources	527	3,974	7,383	1,584		13,468
Total deletted delitows of resources	021	0,014	1,000	1,004		10,400
LIABILITIES						
Current liabilities:						
Accounts payable and accrued liabilities	98	2,258	877	227	38,538	41,998
Due to other funds Due to other governments	-	- 844	150	-	- 146	150 990
Current portion of:	-	044	-	-	140	990
Bonds payable	_	5,684	1,090	497	_	7,271
Total current liabilities	98	8,786	2,117	724	38,684	50,409
Noncurrent liabilities:						
Bonds payable	<u>-</u>	44,344	4,118	4,245	-	52,707
Net Pension Liability	215	1,769	3,185	772	-	5,941
Total other postemployment benefits Other long-term liabilities	758 3	5,232 10,321	10,098 199	2,003 45	-	18,091 10,568
Total noncurrent liabilities	976	61,666	17,600	7,065		87,307
					20.604	
Total liabilities	1,074	70,452	19,717	7,789	38,684	137,716
DEFERRED INFLOWS OF RESOURCES						
Pension	17	117	255	29	-	418
Other postemployment benefits	66	449	873	200	-	1,588
Total deferred inflows of resources	83	566	1,128	229		2,006
NET POSITION						
Net investment in capital assets	-	26,405	7,330	3,713	_	37,448
Restricted for:			,	,		,
Debt service	-	519	14	-	-	533
Capital projects	- 440	- 6.600	6,068	4.070	(00,600)	6,068
Unrestricted (deficit)	143	6,603	(7,839)	1,972	(23,620)	(22,741)
Total net position (deficit)	\$ 143	\$ 33,527	\$ 5,573	\$ 5,685	\$ (23,620)	\$ 21,308

COUNTY OF MONROE, NEW YORK COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS AS OF DECEMBER 31, 2020 (000's Omitted)

	Central Services	Building Accounts	Information Services	Fleet Management	Risk Management	Total
Operating revenues:						
Charges for services	\$ -	\$ 267	\$ -	\$ 111	\$ 8,201	\$ 8,579
Interdepartmental	1,489	27,063	14,303	3,511	72,582	118,948
Repayments and refunds	-	8	-	22	30	60
Miscellaneous		2	25	6	108	141
Total operating revenues	1,489	27,340	14,328	3,650	80,921	127,728
Operating expenses:						
Personnel services	230	1,573	3,143	743	-	5,689
Employee benefits	215	1,668	2,752	702	-	5,337
Contractual	769	10,438	3,974	185	81,851	97,217
Depreciation and amortization	-	6,123	2,592	360	-	9,075
Other	366	6,372	644	2,223	538	10,143
Total operating expenses	1,580	26,174	13,105	4,213	82,389	127,461
Operating income (loss)	(91)	1,166	1,223	(563)	(1,468)	267
Nonoperating revenues (expenses):						
Federal aid	5	100	22	36	-	163
State aid	-	544	-	-	=	544
Use of money and property Interest and fiscal charges	-	12 (2,208)	11 (263)	1 (205)	-	24
Gain (loss) on disposal of capital assets	-	(2,208)	(203)	(203)	-	(2,676) 14
Other income (expense)	_	(102)	_	_	_	(102)
Capital projects		(102)				(102)
State aid	-	13	-	-	-	13
Total nonoperating revenues (expenses)	5	(1,627)	(230)	(168)		(2,020)
Income (loss) before capital contributions and transfers	(86)	(461)	993	(731)	(1,468)	(1,753)
Contributions and transfers:						
Capital contributions	-	9	-	14	-	23
Transfers in	1	807	-	1,201	-	2,009
Transfers out		(1,442)	(2,498)			(3,940)
Total contributions and transfers	1	(626)	(2,498)	1,215		(1,908)
Change in net position (deficit)	(85)	(1,087)	(1,505)	484	(1,468)	(3,661)
Net position (deficit)-beginning of year	228	34,614	7,078	5,201	(22,152)	24,969
Net position (deficit)-end of year	\$ 143	\$ 33,527	\$ 5,573	\$ 5,685	\$ (23,620)	\$ 21,308

COUNTY OF MONROE, NEW YORK COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020 (000's Omitted)

	Cent Servi			suilding ccounts	Information Services		Fleet Management		Risk t Management		 Total
CASH FLOWS FROM OPERATING ACTIVITIES											
Cash received from providing services	\$	_	\$	706	\$	-	\$	162	\$	8,234	\$ 9,102
Cash received from other funds for services		1,489		27,063		14,303		3,511		72,582	118,948
Payments to or on behalf of employees		(445)		(3,241)		(4,367)		(1,445)		(5,932)	(15,430)
Payments to suppliers		(711)		(10,796)		(5,796)		(2,034)		(6,826)	(26,163)
Payments for interfund services		(282)		(5,904)		(540)		(277)		(538)	(7,541)
Claims paid		-		-		-		-		(75,557)	(75,557)
Other receipts (payments)		(11)		130		66		18		9,997	 10,200
Net cash provided by (used in) operating activities		40		7,958		3,666		(65)		1,960	 13,559
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES											
Federal aid		5		100		22		36		-	163
State aid		-		544		-		-		-	544
Receipts from other funds		-		-		150		-		-	150
Transfers in		1		807		-		-		-	808
Transfers out		-		(241)		(2,498)				-	 (2,739)
Net cash provided by (used in) noncapital financing activities		6		1,210		(2,326)		36			 (1,074)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	;										
Interest paid		-		(2,208)		(263)		(205)		-	(2,676)
Proceeds from the issuance of bonds		-		11,128		-		-		-	11,128
Refunding of bonds		-		14		-		-		-	14
Principal paid on bonds		-		(18,444)		(1,117)		(453)		-	(20,014)
Premium from the issuance of bonds		-		1,893		-		-		-	1,893
State aid		-		13		-		-		-	13
Capital contributions		-		9		-		1,180		-	1,189
Acquisition and construction of capital assets		-		(7,655)		(2,005)		-		-	(9,660)
Other receipts (payments)		-		(1,023)		-					 (1,023)
Net cash provided by (used in) capital and related financing activities	\$		\$	(16,273)	\$	(3,385)	\$	522	\$		\$ (19,136)

(continued)

COUNTY OF MONROE, NEW YORK COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020 (000's Omitted)

	Central Services	Building Accounts	Information Services	Fleet Management	Risk Management	Total
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts from use of money and property	\$ -	\$ 12	\$ 11	\$ 1	\$ -	\$ 24
Net cash provided by (used in) investing activities		12	11	1		24
Net increase (decrease) in cash and cash equivalents	46	(7,093)	(2,034)	494	1,960	(6,627)
Cash and cash equivalents, beginning of year	604	19,909	8,428	2,569	12,006	43,516
Cash and cash equivalents, end of year	650	12,816	6,394	3,063	13,966	36,889
CLASSIFICATION						
Cash and cash equivalents - unrestricted	650	11,100	5	3,013	13,966	28,734
Cash and cash equivalents - restricted		1,716	6,389	50		8,155
Total cash and cash equivalents	650	12,816	6,394	3,063	13,966	36,889
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:						
Operating income (loss)	(91)	1,166	1,223	(563)	(1,468)	267
Adjustments to reconcile operating income (loss) to cash						
provided by (used in) operations:		6,123	2,592	360		9,075
Depreciation and amortization Change in:	-	0,123	2,592	300	-	9,075
Accounts receivable	_	-	(8)	1	3	(4)
Due from other governments	-	527	48	28	-	603
Inventories	(11)	-	-	15	-	4
Other assets	` -	1	-	(3)	-	(2)
Deferred outflows - other postemployment benefits	(1)	(10)	(18)	(4)	-	(33)
Accounts payable, accrued and other liabilities	37	(614)	(1,583)	(236)	3,419	1,023
Deferred inflows - pensions	45	316	607	144	-	1,112
Deferred inflows - other postemployment benefits	61	418	805	193	-	1,477
Due to other governments		31			6	37
Net cash provided by (used in) operating activities	\$ 40	\$ 7,958	\$ 3,666	\$ (65)	\$ 1,960	\$ 13,559

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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities:										
Invested in capital assets, net of related debt Restricted Unrestricted	\$ 459,858 27,203 (341,035)	\$ 525,032 27,226 (477,849)	\$ 527,458 25,993 (545,589)	\$ 519,371 24,274 (579,375)	\$ 504,031 23,003 (631,030)	\$ 487,466 29,505 (706,895)	\$ 541,653 41,690 (771,757)	\$ 537,335 40,539 (1,015,396)	\$ 541,942 37,477 (956,120)	\$ 543,944 35,703 (952,579)
Total governmental activities	146,026	74,409	7,862	(35,730)	(103,996)	(189,924)	(188,414)	(437,522)	(376,701)	(372,932)
Business-type activities:										
Invested in capital assets, net of related debt Restricted Unrestricted	374,431 3,429 (1,628)	358,820 2,654 (10,026)	341,366 3,867 (19,724)	322,138 4,565 (27,821)	311,737 229 (39,995)	287,109 510 (46,281)	266,467 141 (24,482)	284,627 258 (9,214)	280,762 2,908 (18,015)	272,383 1,044 (27,636)
Total business-type activities	376,232	351,448	325,509	298,882	271,971	241,338	242,126	275,671	265,655	245,791
Primary government:										
Invested in capital assets, net of related debt Restricted Unrestricted	834,289 30,632 (342,663)	883,852 29,880 (487,875)	868,824 29,860 (565,313)	841,509 28,839 (607,196)	815,768 23,232 (671,025)	774,575 30,015 (753,176)	808,120 41,831 (796,239)	821,962 40,797 (1,024,610)	822,704 40,385 (974,135)	816,327 36,747 (980,215)
Total primary government	\$ 522,258	\$ 425,857	\$ 333,371	\$ 263,152	\$ 167,975	\$ 51,414	\$ 53,712	\$ (161,851)	\$ (111,046)	\$ (127,141)

County of Monroe, New York Changes in Net Position Last Ten Years

(accrual basis of accounting and 000's omitted)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses:										
Governmental activities:										
General government	\$ 351,047	\$ 375,682	\$ 367,927	\$ 363,509	\$ 373,032	\$ 391,191	\$ 337,388	\$ 407,111	\$ 414,772	\$ 484,993
Public safety	237,357	253,206	253,090	265,372	280,834	281,135	299,764	246,288	250,820	281,104
Health and welfare	572,980	572,866	579,703	561,707	563,331	561,348	549,436	535,440	510,085	508,065
Culture, recreation and education	95,862	101,532	98,672	100,361	105,367	143,338	108,182	94,038	103,557	95,648
Transportation	51,957	58,012	58,926	57,656	51,599	53,397	55,361	53,985	50,455	45,868
Sanitation	76	74	74	75	67	75	75	75	37	-
Economic development	4,620	3,009	3,381	3,064	2,892	2,536	3,022	2,377	3,412	3,395
Interest on bonds and notes payable	22,758	23,406	22,345	20,608	21,120	22,291	25,342	25,530	26,101	24,654
Total government activities	1,336,657	1,387,787	1,384,118	1,372,352	1,398,242	1,455,311	1,378,570	1,364,844	1,359,239	1,443,727
										_
Business-type activities:										
Solid Waste	17,013	17,109	18,702	18,295	15,839	13,365	12,910	13,761	11,396	11,207
Airport	31,861	31,290	30,884	31,398	31,648	32,507	31,849	30,887	34,772	34,480
Hospital	71,025	72,587	72,316	73,341	75,060	78,169	67,065	68,866	73,868	84,215
Pure Waters	71,023	72,367 78,774	81,082	78,505	80,288	82,264	79,912	76,877	76,355	77,658
Energy	14,710	15,069	16,208	16,830	14,778	12,802	13,101	15,193	12,867	11,876
Total business-type activities	213,912	214,829	219,192	218,369	217,613	219,107	204,837	205,584	209,258	219,436
Total pusifiess-type activities Total primary government	1,550,569	1,602,616	1,603,310	1,590,721	1,615,855	1,674,418	1,583,407	1,570,428	1,568,497	1,663,163
Total primary government	1,550,569	1,002,010	1,003,310	1,590,721	1,010,000	1,074,410	1,363,407	1,570,420	1,500,491	1,003,103
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	33,611	33,686	30,140	32,961	35,503	35,079	41,201	41,210	42,914	37,112
Public safety	11,351	11,953	11,664	12,480	13,307	13,724	14,183	13,869	14,478	11,764
Health and welfare	3,910	4,007	3,893	3,992	3,816	3,667	3,842	3,766	3,708	3,462
Culture, recreation and education	25,488	27,999	29,241	29,902	30,464	31,109	30,695	32,886	32,605	31,195
Transportation	5,586	10,937	10,930	10,553	11,423	11,458	10,866	10,739	10,808	5,503
Operating grants and contributions	395,445	365,603	370,041	368,133	355,959	361,425	342,579	331,623	332,820	393,921
Capital grants and contributions	30,471	35,009	36,855	17,038	22,142	33,088	19,511	12,983	20,905	12,560
Total governmental activities	\$ 505,862	\$ 489,194	\$ 492,764	\$ 475,059	\$ 472,614	\$ 489,550	\$ 462,877	\$ 447,076	\$ 458,238	\$ 495,517

(continued)

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Business-type activities:										
Charges for services:										
Solid Waste	\$ 6,471	\$ 5,704	\$ 5,755	\$ 5,888	\$ 6,305	\$ 6,292	\$ 7,984	\$ 7,461	\$ 7,395	\$ 7,927
Airport	19.056	18,463	18,852	18,408	18,595	17,895	18.357	19.460	20.433	12,899
•	67,423	70,883	69,289	66,320	69,035	67,512	73.833	62.660	69,022	65,955
Hospital	,		,	,	,	,	-,	. ,	,	,
Pure Waters	55,003	58,552	58,587	60,923	60,685	59,694	62,131	62,924	60,517	60,498
Energy	14,727	15,076	16,291	16,830	14,776	12,804	13,100	15,202	12,881	11,883
Operating grants and contributions	1,315	1,193	1,122	1,007	752	226	315	374	380	14,483
Capital grants and contributions	11,665	10,448	13,259	9,951	11,986	11,690	21,282	66,256	18,618	14,281
Total business-type activities	175,660	180,319	183,155	179,327	182,134	176,113	197,002	234,337	189,246	187,926
Total primary government	681,522	669,513	675,919	654,386	654,748	665,663	659,879	681,413	647,484	683,443
Net (Expense)/Revenue										
Governmental activities	(830,795)	(898,593)	(891,354)	(897,293)	(925,628)	(965,761)	(915,693)	(917,768)	(901,001)	(948,210)
Business-type activities	(38,252)	(34,510)	(36,037)	(39,042)	(35,479)	(42,994)	(7,835)	28,753	(20,012)	(31,510)
**										
Total primary government	(869,047)	(933,103)	(927,391)	(936,335)	(961,107)	(1,008,755)	(923,528)	(889,015)	(921,013)	(979,720)
General Revenues and Other										
Changes in Net Position:										
Governmental activities:										
Taxes	798,258	812,310	817,430	832,462	844,525	862,667	890,858	912,818	942,158	940,200
Tobacco settlement revenues	9,227	10,604	10,870	12,857	18,293	12,480	8,792	9,847	9,939	11,371
Investment earnings	269	203	162	90	66	182	673	2,265	4,062	1,329
Miscellaneous	3,896	3,859	3,866	6,923	5,200	4,504	5,365	4,797	7,409	2,858
Transfers	-	-	-	1,369	-	-	873	735	(1,776)	(3,779)
Total governmental activities	811,650	826,976	832,328	853,701	868,084	879,833	906,561	930,462	961,792	951,979
Business-type activities:										
Investment earnings	_	_	_			427	686	913	1,092	322
ě .	-	_	-	-	_	2,147	000	313	1,032	322
Gain on sale of capital assets	0.004	0.700	44 404	40.704	44.550		0.040	0.404	7 400	7.545
Miscellaneous	8,834	9,726	11,491	13,784	11,553	9,787	8,810	9,424	7,128	7,545
Transfers				(1,369)			(873)	(735)	1,776	3,779
Total business-type activities	8,834	9,726	11,491	12,415	11,553	12,361	8,623	9,602	9,996	11,646
Total primary government	820,484	836,702	843,819	866,116	879,637	892,194	915,184	940,064	971,788	963,625
Change in Net Position before merger of LDC's:										
	(10.145)	(71 617)	(E0.006)	(42 500)	(E7 E44)	(0E 000)	(0.122)	12 604	60,791	3,769
Governmental activities	(19,145)	(71,617)	(59,026)	(43,592)	(57,544)	(85,928)	(9,132)	12,694	,	,
Business-type activities	(29,418)	(24,784)	(24,546)	(26,627)	(23,926)	(30,633)	788	38,355	(10,016)	(19,864)
Total primary government	(48,563)	(96,401)	(83,572)	(70,219)	(81,470)	(116,561)	(8,344)	51,049	50,775	(16,095)
Merger of LDC's into Monroe County Governmental activities							10,642			
Change in Net Position after merger of LDC's:										
Governmental activities	(19,145)	(71,617)	(59,026)	(43,592)	(57,544)	(85,928)	1,510	12,694	60,791	3,769
Business-type activities	(29,418)	(24.784)	(24.546)	(26.627)	(23,926)	(30.633)	788	38.355	(10.016)	(19.864)
Total primary government	\$ (48,563)	\$ (96,401)	\$ (83,572)	\$ (70,219)	\$ (81,470)	\$ (116,561)	\$ 2,298	\$ 51,049	\$ 50,775	\$ (16,095)
Total pilitary government	ψ (+0,000)	Ψ (50,401)	ψ (00,072)	Ψ (10,219)	Ψ (01,770)	ψ (110,001)	Ψ 2,230	Ψ 01,043	Ψ 00,770	ψ (10,000)

County of Monroe, New York Fund Balances, Governmental Funds Last Ten Years

(modified accrual basis of accounting and 000's omitted)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund:										
Nonspendable	\$ 1,619	\$ 1,617	\$ 2,794	\$ 4,100	\$ 1,596	\$ 9,138	\$ 9,251	\$ 30,814	\$ 30,447	\$ 28,378
Restricted	6,126	5,565	4,401	1,547	847	934	1,261	1,927	1,999	1,699
Committed	2,608	2,219	3,110	2,926	2,569	2,140	2,563	3,602	2,508	10,124
Assigned	761	2,993	917	7,501	11,526	6,204	7,923	8,840	42,838	63,281
Unassigned	7,842	1,708	17	4,212	6,947	8,727	18,141	15,726	18,725	19,229
Total general fund	18,956	14,102	11,239	20,286	23,485	27,143	39,139	60,909	96,517	122,711
All Other Governmental Funds:										
Nonspendable	955	736	697	614	581	648	948	999	912	1,133
Restricted	36,532	46,611	38,939	39,624	74,843	43,418	43,492	52,358	57,993	35,791
Committed	2,087	1,811	1,713	1,777	1,871	3,073	3,241	3,152	2,980	2,908
Assigned	3,205	3,187	3,376	2,115	2,243	8,059	17,429	15,807	10,254	10,978
Unassigned	(21,541)	(9,957)	(23,292)	(48,326)	(47,433)	(16,254)	(9,342)	(16,725)	(10,382)	(3,636)
Total all other governmental funds	\$ 21,238	\$ 42,388	\$ 21,433	\$ (4,196)	\$ 32,105	\$ 38,944	\$ 55,768	\$ 55,591	\$ 61,757	\$ 47,174

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues:										
Taxes	\$ 778,843	\$ 797,472	\$ 800,599	\$ 804,311	\$ 816,462	\$ 837,848	\$ 870,660	\$ 888.301	\$ 918,836	\$ 919.003
Federal aid	196,555	162,471	168,011	157,225	143,875	139,067	134,217	125,321	127,027	195,791
State aid	202,808	202,220	207,377	196,228	194,054	206,910	194,633	188,778	193,865	182,808
Charges for services	27,550	28,381	29,922	29,356	31,918	30,528	33,293	33,432	34,477	28,076
Intergovernmental	38,080	47,386	45,385	47,265	46,034	46,414	47,241	49,611	49,728	43,003
Interdepartmental	2,509	2,045	2,155	2,174	1,718	1,493	2,143	1,884	2,290	2,365
Use of money and property	7,121	7,867	7,161	7,181	6,081	5,373	6,206	8,194	10,034	7,097
Repayments and refunds	15,404	16,469	14,781	12,753	15,109	17,823	19,164	16,183	13,674	16,788
Payments in lieu of taxes	7,836	7,932	8,099	7,169	7,559	7,156	7,604	7,872	8,196	8,172
Tobacco settlement	10,570	10,779	10,773	12,188	10,430	21,107	9,365	10,290	9,825	10,958
Miscellaneous	16,842	25,675	28,735	28,556	26,591	26,500	25,259	24,075	25,441	9,323
Total revenues	1,304,118	1,308,697	1,322,998	1,304,406	1,299,831	1,340,219	1,349,785	1,353,941	1,393,393	1,423,384
Expenditures:										
Health and welfare	565,953	560,448	569,178	556,814	552,171	544,035	536,163	531,972	514,395	496,225
Public safety	212,549	224,773	223,937	232,576	232,712	239,322	240,498	245,682	246,145	256,768
Culture, recreation and education	82,779	87,025	84,609	83,290	84,568	85,597	87,414	86,094	94,428	88,213
General government	333,234	343,307	345,151	338,669	342,377	353,983	373,722	381,484	396,883	457,154
Transportation	21,635	21,792	21,586	22,395	21,869	22,995	23,394	23,060	23,974	21,265
Economic development	4,620	3,009	3,381	3,064	2,892	2,536	3,022	2,377	3,412	3,395
Debt service:										
Principal retirement	25,211	27,301	29,137	38,685	51,208	37,662	32,412	32,239	33,372	35,531
Bond issuance costs	-	-	-	-	1,181	950	441	432	471	100
Interest and fiscal charges	20,467	21,024	19,889	18,328	17,339	18,691	22,431	22,694	22,395	21,855
Capital outlay	52,776	40,356	47,726	34,831	35,662	73,535	51,962	48,992	57,052	29,519
Total expenditures	1,319,224	1,329,035	1,344,594	1,328,652	1,341,979	1,379,306	1,371,459	1,375,026	1,392,527	1,410,025
Other Financing Sources (Uses):										
Bonds issued	-	37,128	_	-	52,396	115,684	29,616	36,886	35,713	-
Refunding bonds issued	_	43,091	_	8,630	24,203	· -	· -	· -	9,529	11,064
Gain(loss) on refunding issue	_	-	_	(265)	(280)	_	_	_	(4)	105
Premium on bonds issued	_	5,262	_	179	7,553	14,197	3,924	3,628	5,915	1,661
Redemption/payments to		-, -			,	, -	-,-	.,.	-,-	,
Escrow Agent	-	(45,744)	-	-	-	(77,965)	-	-	(10,427)	(12,730)
Transfers in	57,559	54,866	53,762	53,395	52,156	70,315	84,873	61,816	77,636	92,423
Transfers out	(60,218)	(57,969)	(55,984)	(54,275)	(54,380)	(72,647)	(79,360)	(59,652)	(77,484)	(94,271)
Total other financing										
sources (uses)	(2,659)	36,634	(2,222)	7,664	81,648	49,584	39,053	42,678	40,878	(1,748)
Not abange in firms belower-										
Net change in fund balances before merger of LDC's	(17 765)	16,296	(23 818)	(16,582)	39,500	10,497	17,379	21,593	41,744	11,611
· ·	(17,765)	10,290	(23,818)	(10,362)	39,300	10,497	17,379	21,595	41,744	11,011
Merger of LDC's into Monroe							14 444			
County							11,441			
Net change in fund balances										
after merger of LDC's	\$ (17,765)	\$ 16,296	\$ (23,818)	\$ (16,582)	\$ 39,500	\$ 10,497	\$ 28,820	\$ 21,593	\$ 41,744	\$ 11,611
-	. (. , 3)		. (,)	. (-,)		,		,	, ,,,,,,,,	
Debt service as a percentage of										
noncapital expenditures	3.6%	3.7%	3.8%	4.4%	5.2%	4.3%	4.2%	4.1%	4.2%	4.2%
	2.370	2	2.370		2.270					

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Five-Year Average Full Valuation of Taxable Property ¹	\$ 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	\$ 43,122,716
Constitutional Property Tax Limit	560,728	572,358	580,316	586,386	591,674	597,718	605,991	615,777	629,770	646,841
Total Tax Levy Subject to Constitutional Limit	296,402	297,501	306,082	307,329	315,982	331,529	325,311	333,699	329,942	348,556
Taxing Power Unused	\$ 264,326	\$ 274,857	\$ 274,234	\$ 279,057	\$ 275,692	\$ 266,189	\$ 280,680	\$ 282,078	\$ 299,828	\$ 298,285
Percent of Taxing Power Used	52.9%	52.0%	52.7%	52.4%	53.4%	55.5%	53.7%	54.2%	52.4%	53.9%

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.

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

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

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 ¹	Tax Exempt Property	Assessed Value of Taxable Property	Full Value of Taxable Property	Full Value Tax Rate ²
2020	\$ 32,118,858	\$ 6,628,623	\$ 934,703	\$ 3,570,458	\$ 8,090,829	\$ 43,942,610	\$ 45,953,610	8.79
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 ³	N/A	N/A	N/A	N/A	38,481,171	38,830,743	8.99

Notes:

Figures represent values for referenced tax year.

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

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

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

²Tax Rate is per \$1,000 of full value.

³Detailed information for these years is unavailable.

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

Collected Within the Fiscal Year

			Taxes Levied f				cal Year Levy	Collection in		Total Collect	tions to Date
Year ended December 31,	T	otal Tax Levy		County Purposes ¹		Amount	Percentage of Total Levy	Subsequent Years	Amount		Percentage of Total Levy
2020	\$	756,820	\$	481,554	\$	745,793	98.5%	-	\$	745,793	98.5%
2019		733,552		467,567		727,696	99.2%	3,115		730,811	99.6%
2018		714,790		382,826		702,708	98.3%	2,861		705,569	98.7%
2017		700,369		376,355		687,372	98.1%	2,648		690,020	98.5%
2016		682,681		367,201		669,184	98.0%	2,920		672,104	98.5%
2015		674,359		361,967		660,189	97.9%	1,987		662,176	98.2%
2014		658,732		356,930		644,839	97.9%	1,942		646,781	98.2%
2013		648,405		353,499		634,561	97.9%	831		635,392	98.0%
2012		633,445		351,565		613,469	96.8%	3,943		617,412	97.5%
2011		623,239		349,088		604,184	96.9%	4,908		609,092	97.7%

Note:

Source: Monroe County Department of Finance - Treasury Division

¹Does not include allowance for uncollectible taxes and deferred tax revenue.

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

		2020			2011	
_Taxpayer	 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	4.45%	\$1,517,098	1	3.91%
Morgan Management	306,567	2	0.67%	127,010	5	0.33%
Frontier Communications Corporation	223,043	3	0.49%	245,155	2	0.63%
Wegmans	219,462	4	0.48%	144,782	4	0.37%
Mark IV Enterprises	120,864	5	0.26%	90,493	10	0.23%
Buckingham Properties	109,847	6	0.24%	-	-	0.00%
National Grid	86,665	7	0.19%	-	-	0.00%
Gallina Development	67,658	8	0.15%	-	-	0.00%
Eastman Kodak	60,674	9	0.13%	105,098	7	0.27%
Benderson Development	59,652	10	0.13%	-	-	0.00%
Farash	-	-	-	153,321	3	0.39%
Xerox Corp.	-	-	-	106,399	6	0.27%
Hylan Flying Services	-	-	-	103,172	8	0.27%
HUB Properties	-	-	-	92,557	9	0.24%
Total	\$ 3,298,854		7.19%	\$ 2,685,085		6.91%

Note: Property is assessed on an annual basis as of July 1 of the preceding year.

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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Five-Year Average Full Valuation of Taxable Property ¹	\$ 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	\$ 44,691,497
Constitutional Debt Limit	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	3,128,405
Total Net Debt Applicable to Limit	414,358	420,207	418,084	426,372	412,411	496,678	488,260	502,505	462,806	393,766
Legal Debt Margin	\$ 2,256,644	\$ 2,287,935	\$ 2,318,384	\$ 2,334,772	\$ 2,376,940	\$ 2,331,278	\$ 2,385,366	\$ 2,436,420	\$ 2,555,784	\$ 2,734,639
Percent of Debt Limit Used	15.5%	15.5%	15.3%	15.4%	14.8%	17.6%	17.0%	17.1%	15.3%	12.6%

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.

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

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

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

		Governmen	tal Activities ¹			Business-ty	pe Activities				
	General	Bond	Revenue		General	Bond	Revenue		Total	Percentage of	
Year ended	Obligation	Anticipation	Anticipation	Capital	Obligation	Anticipation	Anticipation	Capital	Primary	Full Value on	Per
December 31,	Bonds ²	Notes	Notes	Leases	Bonds ²	Notes	Notes	Leases	Government	Property	Capita
2020	\$ 338,248	\$ 3	\$ 35,000	\$ 932	\$ 181,061	\$ -	\$ 15,000	\$ 2,589	\$ 572,833	1.25%	773
2019	382,511	6	42,500	1,322	199,576	-	12,500	3,369	641,784	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	1.57%	859
2015	262,465	19,594	58,000	884	175,468	6,241	17,000	6,361	546,013	1.36%	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

Notes:

¹Amounts do not include blended component units of the primary government.

²Amounts shown are net of related premiums, discounts and adjustments.

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

Year ended December 31,	J		Less: Debt Service Funds		Net General Obligation Debt Outstanding	Percentage of Full Value on Property	Per Capita
Becomber 61,		notarianing		i dildo	Guiotarianig	roporty	Сарка
2020	\$	338,248	\$	2,722	335,526	0.73%	452.86
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

Note:

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

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

Year ended December 31,	Population ¹	Total Personal Income ² (Dollars) (000's omitted)	Per Capita Personal Income ² (Dollars)	Median Household Income ¹ (Dollars)	Unemployment Rate ³
2020	740,900	\$ 40,822,554	\$ 55,034	\$ 60,075	8.6%
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%

Sources:

¹U.S. Census Bureau, www.census.gov, as of 7/1/2020 estimate; Retrieved 5/17/2021.

²U.S. Bureau of Economic Analysis, www.bea.gov/regional/bearfacts, as of 2019; Retrieved 5/12/2021.

³New York State Department of Labor (average annual rate), www.labor.ny.gov/stats; Retrieved 5/12/2021.

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

		2020		2011					
				Percentage		Percentage			
	Number of			of Total	Number of			of Total	
	Full-Time			Local Area	Full-Time			Local Area	
Employer	Employees	1 –	Rank	Employment	Employees	1 	Rank	Employment	
University of Rochester / Strong Health	24,125		1	4.92%	19,987	2	1	3.79%	
Rochester Regional Health	12,961	3	2	2.64%	5,143		5	0.97%	
Wegmans	6,031		3	1.23%	5,765		4	1.09%	
Rochester Institute of Tech	3,449		4	0.70%	3,105		9	0.59%	
L3 Harris Technologies Inc.	3,800	2	5	0.77%	-	2	-	-	
Lifetime Healthcare Co.	2,044	2	6	0.42%	3,646	2	6	0.69%	
Lifetime Assistance	1,725	2	7	0.35%	-		-	-	
Eastman Kodak Company	1,318	2	8	0.27%	7,100	2	2	1.34%	
Charter Communications	1,300	2	9	0.26%	-		-	-	
Citizens Bank	1,175	2	10	0.24%	-	2	-	-	
Xerox Corp	-		-	-	6,672	2	3	1.26%	
Unity Health System	-		-	-	3,589		7	0.68%	
Paychex, Inc	-		-	-	3,512		8	0.67%	
Sutherland Global Services	-		-	-	2,694		10	0.51%	
Total	57,928	_		11.80%	61,213	-		11.59%	

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.

¹Rochester Business Journal, The Book of Lists, 2021. Employment data is for Monroe, Genesee, Livingston, Ontario, Orleans and Wayne Counties.

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

³In 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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Aviation	106.0	104.0	103.0	101.5	101.5	100.5	102.5	102.5	102.5	102.5
								51.0		
Board of Elections	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	4.5	4.5	4.5	8.0	8.0	8.0	8.0
County Executive	5.0	5.0	5.0	5.0	5.0	5.0	7.0	7.0	7.0	7.0
Environmental Services	342.5	339.0	333.0	328.5	320.5	314.5	319.0	318.5	318.5	312.0
Finance	92.0	93.0	89.5	84.5	83.0	80.0	65.5	65.0	65.0	65.0
Human Resources	33.5	33.0	31.0	30.5	30.5	32.5	34.5	34.5	34.5	34.5
Human Services	996.5	978.5	975.0	993.5	955.0	956.0	1,021.0	1,048.0	1,080.5	1,081.0
Information Services	43.0	43.0	43.0	41.0	42.0	42.0	44.0	51.0	51.0	53.0
Law	140.0	137.0	136.0	63.5	63.5	63.5	65.5	64.5	64.5	64.5
Monroe Community Hospital	688.3	680.3	680.0	664.5	664.5	663.3	668.3	662.3	662.8	662.8
Office of Public Integrity	-	-	-	-	-	-	4.0	4.0	4.0	4.0
Planning and Development	18.5	17.5	18.5	19.5	18.5	18.5	20.0	20.0	20.0	20.0
Public Defender	82.0	82.0	82.0	85.0	90.5	94.5	97.0	97.0	99.0	99.0
Public Health	235.5	232.5	231.5	213.5	213.5	214.5	224.0	228.0	228.0	233.0
Public Safety	275.5	274.0	273.0	266.0	271.5	270.5	277.0	278.0	278.0	279.5
Parks	139.8	139.8	139.8	138.8	156.8	158.8	159.7	170.3	170.3	168.3
Transportation	78.0	78.0	77.0	74.5	74.5	74.5	75.5	75.5	75.5	75.5
Veterans Service	4.0	4.0	5.0	5.0	5.0	5.0	6.0	6.5	6.5	7.0
County Clerk	107.5	105.5	105.5	103.5	103.5	103.5	106.5	106.5	106.5	106.5
County Legislature	58.0	56.0	56.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0
District Attorney	144.0	144.0	142.0	139.0	140.0	140.5	139.5	139.5	139.5	146.0
Sheriff	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	1,084.0

Source: Monroe County Budget for the relevant year.

County of Monroe, New York Operating Indicators Last Ten Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	Est. 2020
Transportation										
Lane Miles Sealed	115	99	147	98	127	120	150	69	142	124
Lane Miles Resurfaced	48	40	11	33	62	87	71	54	78	56
Signs Fabricated	6,416	6,403	9,271	8,500	10,258	12,000	12,698	11,582	12,000	13,000
Traffic Signs Installed - New	6,935	5,747	8,471	8,662	10,649	10,832	4,981	3,510	4,000	5,500
Signal Locations Serviced (all types)	787	787	782	783	779	777	779	780	780	793
County Clerk										
Land Records	88,405	97,003	94,169	76,295	79,848	90,367	90,162	86,912	90,000	90,000
Vehicle Registration	223,944	220,256	218,234	218,275	229,043	231,597	239,752	235,953	226,000	226,000
Passports	4,820	5,641	4,658	4,325	4,530	4,729	4,388	4,216	5,000	5,000
Learner Permits	20,577	20,677	20,746	21,135	21,903	22,059	21,447	21,471	22,000	22,000
Planning and Development										
Jobs Created (over next 3 years)	707	1,652	1,708	676	1,534	769	1,049	1,148	1,430	1,600
Housing Rehab Projects	95	93	93	80	80	68	59	70	70	65
First-time Home Buyer Purchase Subsidy	35	56	33	25	25	14	19	19	18	17
Health Department										
Clinics/Visits - Tuberculosis	14,269	14,406	13,226	22,479	20,042	20,474	19,888	9,819	11,000	13,000
Clinics/Visits - STD	13,773	11,946	11,000	11,428	10,446	10,467	10,311	10,280	10,000	10,000
Clinics/Visits - Immunization	4,939	5,305	4,310	4,180	4,118	5,818	4,735	3,496	4,500	4,500
Clinics/Visits - Foster Care	2,343	1,727	2,143	1,978	1,980	1,886	2,002	2,386	2,400	2,400
Sheriff										
Calls for Service	165,965	184,376	207,497	218,854	206,382	203,266	196,844	231,749	214,447	220,000
Safety Education Presentations	496	981	872	706	1,070	1,833	516	931	776	800
DARE Classrooms	3,550	2,968	2,267	2,393	2,393	3,234	3,726	3,726	3,542	3,542
SWAT Activations	4	3	4	7	2	8	7	18	26	25
Hostage Recovery Team Activations	4	3	1	2	2	2	2	2	8	6
Hazardous Device Team Activations	36	46	29	30	30	19	19	30	35	30
Public Safety - 911										
Calls Received	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	1,125,500
Police Events Dispatched	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	1,180,260
Fire Events Dispatched	110,111	109,544	102,469	95,055	98,162	97,236	103,634	98,525	101,450	100,475
EMS Events Dispatched	116,406	118,154	117,314	119,973	123,272	128,974	130,835	138,376	140,220	141,400
District Attorney										
Local Court Arraignments	18,668	18,210	14,548	15,948	15,247	14,662	15,061	13,243	13,000	13,000
STOP-DWI Felony Cases Screened	987	1,011	938	992	1,034	1,042	1,085	1,042	1,014	1,020
Aviation										
Passengers Boarded	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	1,350,000
Takeoffs and Landings	104,433	88,819	91,847	86,543	83,820	79,821	87,261	82,978	85,100	87,000

Source: Monroe County Budget for the relevant year.

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Streets (Center Line Miles) ¹	662.5	662.3	662.7	661.5	661.6	661.6	661.3	661.3	661.3	661.9
3-Color Traffic Signals ¹	629.0	632.0	634.0	634.0	634.0	632.0	631.0	633.0	631.0	630.0
Sewer Pipe Miles ²	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	1,292.2
Vehicles ²	669.0	699.0	692.0	695.0	753.0	735.0	721.0	771.0	762.0	766.0

Sources:

¹Monroe County Department of Transportation

²Monroe County Department of Environmental Services, Fleet Services