

FINANCE COMMITTEE MEETING MINUTES
June 10, 2021

The Finance Committee of the Broome County Legislature met on Thursday, July 15, 2021 in the Legislative Conference Room, Sixth Floor, Edwin L. Crawford County Office Building, Binghamton, New York.

Members Present: S. Flagg (Chair), S. Baker, C. O'Brien, J. Shaw (Voting Representative for K. Wildoner), M. Kaminsky

Members Absent: None

Others Present: J. Garnar, C. Wagner, M. Ponticiello, C. Whalen, County Execs Office; J. Knebel, T. Ryan, OMB; E. Janis, Office of the Sheriff; R. Kaufman, Health Dept.; M. Decker, RPTS; P. Memos, District Attorney's Office; K. Zumbach, Probation; C. Crammer, S. Brewer, Planning; R. Serowik, OES; M. Heefner, Aviation; T. Behan, Personnel; T. Dellapenna, Risk & Insurance; A. McLaughlin, Audit; D. Reynolds, B. Weslar, M. Tanzini, J. Scott, A. Martin, C. Hall, Legislature; S. Duncan, J. Hess, Chamber of Commerce, L. Malecki, C. Trotter, Drescher & Malecki; V. Gialanella, Visitor

The Committee meeting was called to order by the Chairman at 4:15 p.m. Mr. Shaw moved the agenda, seconded by Mrs. Kaminsky. The Committee took the following action with regard to the matters before it:

#1 RESOLUTION AUTHORIZING ACCEPTANCE OF THE COLLABORATIVE RECOVERY EMPOWERMENT OF THE SOUTHERN TIER (CREST) TRAINING PROGRAM GRANT FOR THE OFFICE OF EMPLOYMENT AND TRAINING AND ADOPTING A PROGRAM BUDGET FOR 2021-2023

Carried. Ayes-5, Nays-0

#2 RESOLUTION AUTHORIZING AMENDMENT TO THE AGREEMENTS WITH ENTERPRISE COMMUNITY PARTNERS, INC. AND THE BINGHAMTON REGIONAL SUSTAINABILITY COALITION TO FUND A COMMUNITY LAND TRUST IN BROOME COUNTY AND AUTHORIZING REVISION OF THE PROGRAM BUDGET

Carried. Ayes-5, Nays-0

#3 RESOLUTION AUTHORIZING AMENDMENT TO THE AGREEMENT WITH JONATHON MUZACZ TO DISPLAY PUBLIC ART THROUGH THE IDISTRICTS MURALS AND MOSAICS PUBLIC ART PROGRAM FOR THE DEPARTMENT OF PLANNING FOR 2021-2024

Carried. Ayes-5, Nays-0

#6 RESOLUTION CONFIRMING APPOINTMENT OF KURT ZUMBACH AS BROOME COUNTY PROBATION DIRECTOR (GROUP B)

Carried. Ayes-5, Nays-0

#7 RESOLUTION AUTHORIZING ACCEPTANCE OF THE ADULT PROTECTIVE SERVICES (APS) COVID-19 PROGRAM GRANT FOR THE DEPARTMENT OF SOCIAL SERVICES AND ADOPTING A PROGRAM BUDGET FOR 2021-2022

Carried. Ayes-5, Nays-0

#8 RESOLUTION AUTHORIZING RENEWAL OF THE OUTSTATIONED CASEWORKER PROGRAM GRANT FOR THE DEPARTMENT OF SOCIAL SERVICES, ADOPTING A PROGRAM BUDGET AND RENEWING THE AGREEMENT WITH THE BINGHAMTON CITY SCHOOL DISTRICT FOR DSS CASEWORKERS TO PROVIDE ON-SITE CASE MANAGEMENT SERVICES FOR 2021-2022

Carried. Ayes-5, Nays-0

#9 RESOLUTION AUTHORIZING RENEWAL OF THE AGREEMENT WITH THE WHITNEY POINT CENTRAL SCHOOL DISTRICT FOR DEPARTMENT OF SOCIAL SERVICES OUTSTATIONED CASEWORKER SERVICES FOR 2021-2022

Carried. Ayes-5, Nays-0

#10 RESOLUTION AUTHORIZING AMENDMENT TO THE AGREEMENT WITH VARIOUS VENDORS FOR SERVICES RELATED TO THE DEPARTMENT OF HEALTH'S COMMUNITY PREVENTION IN ACTION PROGRAM GRANT FOR 2020-2021

Carried. Ayes-5, Nays-0

#11 RESOLUTION AUTHORIZING ACCEPTANCE OF THE CREATING HEALTHY SCHOOLS AND COMMUNITIES PROGRAM GRANT FOR THE DEPARTMENT OF HEALTH AND ADOPTING A PROGRAM BUDGET FOR 2021-2022

Carried. Ayes-5, Nays-0

#12 RESOLUTION AUTHORIZING ACCEPTANCE OF THE RURAL HEALTH NETWORK SUPPORT FOR HEALTHY AGING COALITION PROGRAM GRANT FOR THE DEPARTMENT OF HEALTH AND ADOPTING A PROGRAM BUDGET FOR 2021

Carried. Ayes-5, Nays-0

#13 RESOLUTION AUTHORIZING RENEWAL OF SCHOOL BASED DENTAL SEALANT PROGRAM GRANT FOR DEPARTMENT OF HEALTH, ADOPTING A PROGRAM BUDGET AND RENEWING AN AGREEMENT WITH LOURDES CENTER FOR ORAL HEALTH TO ADMINISTER SAID PROGRAM FOR 2021-2022

Carried. Ayes-5, Nays-0

#14 RESOLUTION AUTHORIZING RENEWAL OF THE STAP ANONYMOUS HIV TESTING PROGRAM GRANT FOR THE DEPARTMENT OF HEALTH AND ADOPTING A PROGRAM BUDGET FOR 2021-2022

Carried. Ayes-4, Nays-0, Abstain-1 (Kaminsky)

#15 RESOLUTION AUTHORIZING ACCEPTANCE OF THE COVID SCHOOL TESTING PROGRAM GRANT FOR THE DEPARTMENT OF HEALTH AND ADOPTING A PROGRAM BUDGET FOR 2021-2022

Carried. Ayes-5, Nays-0

#16 RESOLUTION AUTHORIZING A PERSONNEL CHANGE REQUEST FOR THE OFFICE OF EMERGENCY SERVICES

Carried. Ayes-5, Nays-0

#17 RESOLUTION AUTHORIZING A PERSONNEL CHANGE REQUEST FOR DIVISION OF PURCHASING

Carried. Ayes-5, Nays-0

#18 RESOLUTION AUTHORIZING RENEWAL OF THE GUN INVOLVED VIOLENCE ELIMINATION (GIVE) PROGRAM GRANT FOR THE OFFICE OF THE DISTRICT ATTORNEY AND ADOPTING A PROGRAM BUDGET FOR 2021-2022

Carried. Ayes-5, Nays-0

#19 RESOLUTION AUTHORIZING A SITE LEASE AGREEMENT WITH DISH WIRELESS, LLC FOR THE OFFICE OF EMERGENCY SERVICES FOR 2021-2026

Carried. Ayes-5, Nays-0

#21 RESOLUTION AUTHORIZING RENEWAL OF THE GUN INVOLVED VIOLENCE ELIMINATION (GIVE) PROGRAM GRANT FOR THE OFFICE OF SHERIFF AND ADOPTING A PROGRAM BUDGET FOR 2021-2022

Carried. Ayes-5, Nays-0

#22 RESOLUTION AUTHORIZING RENEWAL OF THE AGREEMENT WITH WATCH SYSTEMS, LLC FOR A CENTRAL SEX OFFENDER REGISTRY FOR THE OFFICE OF THE SHERIFF FOR 2021-2022

Carried. Ayes-5, Nays-0

#23 RESOLUTION AUTHORIZING AN AGREEMENT WITH ROSANNE SALL ADVERTISING, INC. FOR PROFESSIONAL ADVERTISING MARKETING SERVICES AT THE GREATER BINGHAMTON AIRPORT FOR THE DEPARTMENT OF AVIATION FOR 2021-2022

Carried. Ayes-5, Nays-0

#24 RESOLUTION AUTHORIZING THE SALE OF COUNTY-OWNED PROPERTY FROM THE 2021 TAX SALE AUCTION

Carried. Ayes-5, Nays-0

#25 RESOLUTION AUTHORIZING THE REINSTATEMENT OF TAXES AND APPROVING THE SALE OF IN-REM FORECLOSURE PROPERTY TO THE FORMER OWNERS

Carried. Ayes-5, Nays-0

#26 RESOLUTION AUTHORIZING AN AGREEMENT WITH THE NEW YORK STATE DEFERRED COMPENSATION PLAN FOR THE OFFICE OF RISK AND INSURANCE'S DEFERRED COMPENSATION PLAN FOR EMPLOYEES OF BROOME COUNTY

Carried. Ayes-5, Nays-0

#27 RESOLUTION AUTHORIZING AMENDMENT TO THE AGREEMENT WITH MEL MANASSE & SON AUCTIONEERS FOR AUCTIONEER AND RELATED SERVICES

Carried. Ayes-5, Nays-0

#28 RESOLUTION AUTHORIZING ACCEPTANCE OF AMERICAN RESCUE PLAN ACT FUNDING AND AUTHORIZING AN AGREEMENT WITH THE BROOME COUNTY LOCAL DEVELOPMENT CORPORATION TO SUPPORT ECONOMIC DEVELOPMENT PROJECTS IN BROOME COUNTY

Mr. Flagg made a motion, seconded by Mr. Baker to amend the resolution to add an agreement with the Town of Union Local Development Corporation to promote housing and other development projects at an amount not to exceed \$1,090,000.

Amendment carried. Ayes-4, Nays-0, Abstain-1 (Shaw)

Resolution as amended carried. Ayes – 4, Nays-0, Abstain-1 (Shaw)

#29 RESOLUTION AUTHORIZING PERSONNEL CHANGE REQUEST FOR THE OFFICE OF EMERGENCY SERVICES

Carried. Ayes-5, Nays-0

#30 RESOLUTION CONFIRMING THE APPOINTMENT OF COLLEEN A. WAGNER AS DEPUTY COUNTY EXECUTIVE FOR HUMAN SERVICES

Mrs. O'Brien made a motion, seconded by Mrs. Kaminsky to amend the salary to \$93,627 consistent with the salary for the Deputy County Executive for Physical Services.

Amendment carried. Ayes-5, Nays-0

Resolution as amended carried. Ayes-5, Nays-0

#31 RESOLUTION CONFIRMING THE APPOINTMENT OF MICHAEL A. PONTICIELLO AS DEPUTY COUNTY EXECUTIVE FOR PHYSICAL SERVICES

Carried. Ayes-5, Nays-0

Auditors from Drescher & Malecki, LLP presented their audit of Broome County's 2020 financial records. (On file with the minutes)

Office of Management and Budget Director Jerome Knebel gave an update on the County's financial status. (On file with the minutes)

There being no further business to come before the Committee at this time, Mr. Baker made a motion to adjourn, seconded by Mr. Shaw. The meeting adjourned at 5:12 p.m.



BROOME COUNTY, NEW YORK

December 31, 2020



Products of Our Audit

- Financial statements
- Single audit
- Auditor communications letter
- Management letter
- Willow Point Nursing Home financial statements
- Other reports and certifications





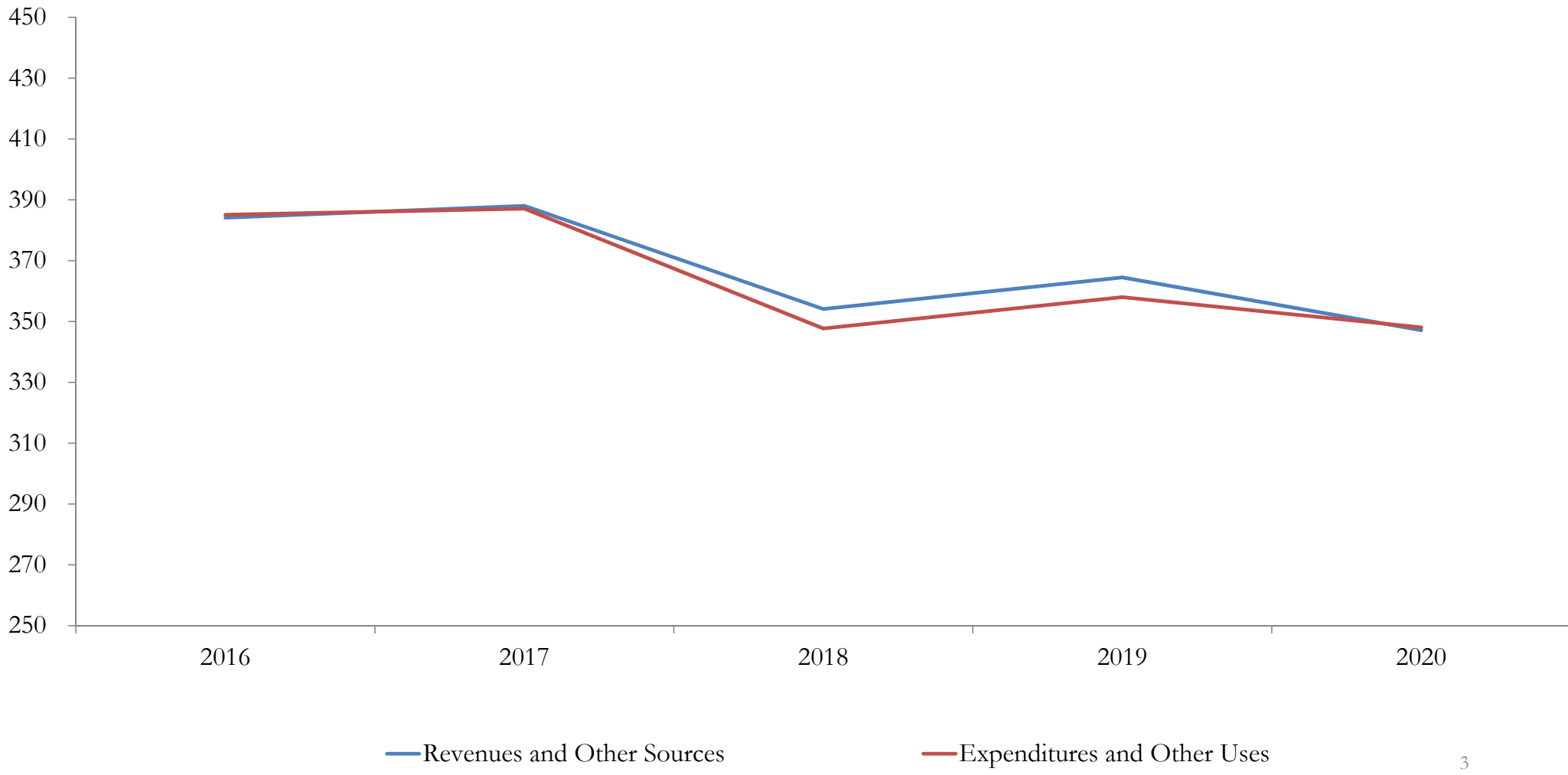
FINANCIAL STATEMENT UPDATE

December 31, 2020

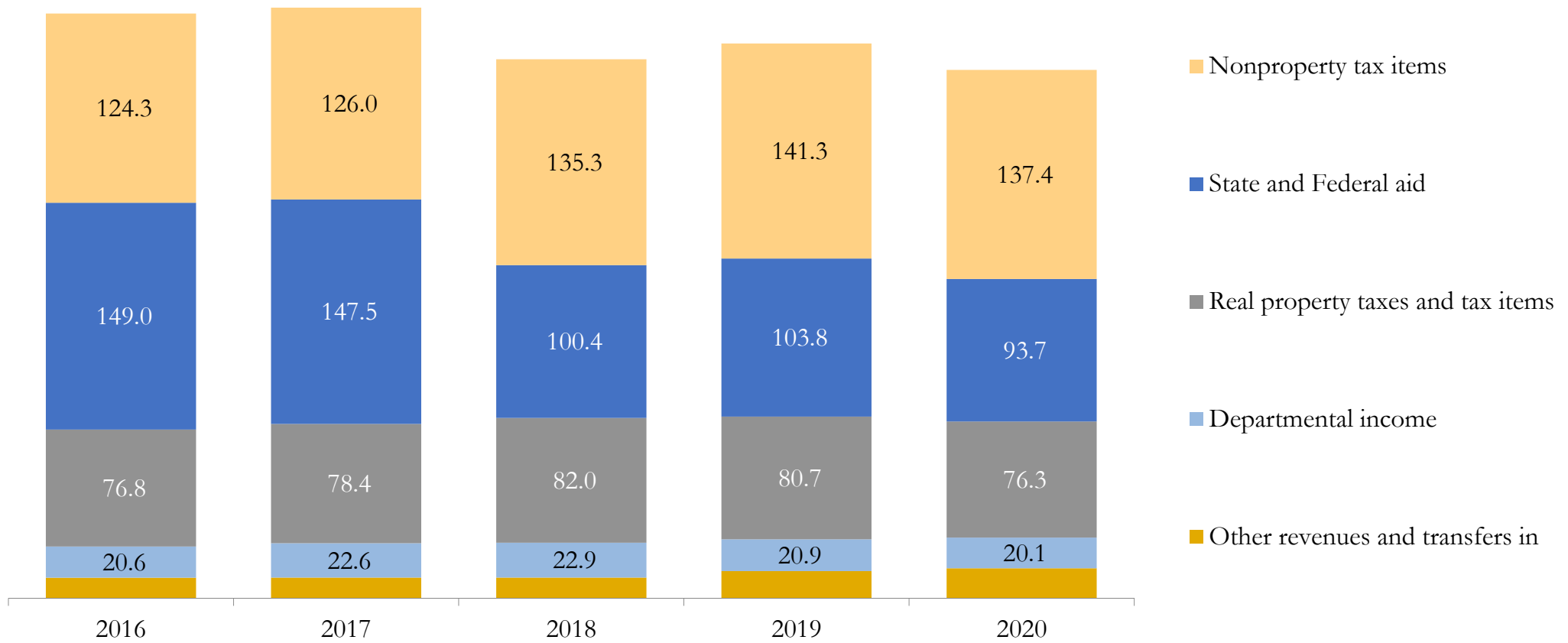
Comparative data source: New York State Office of the State Comptroller



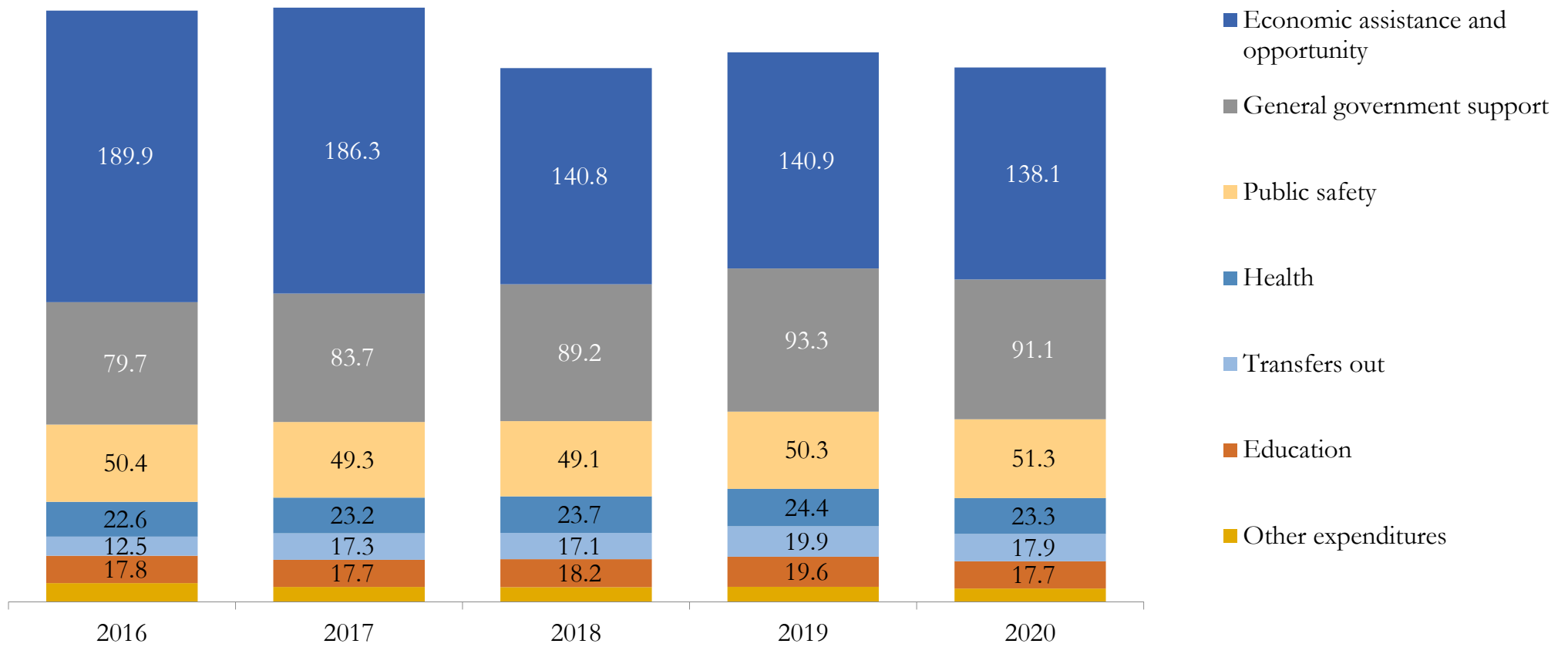
Broome County
General Fund – Revenues and Other Sources vs. Expenditures and Other Uses
(\$ Million)



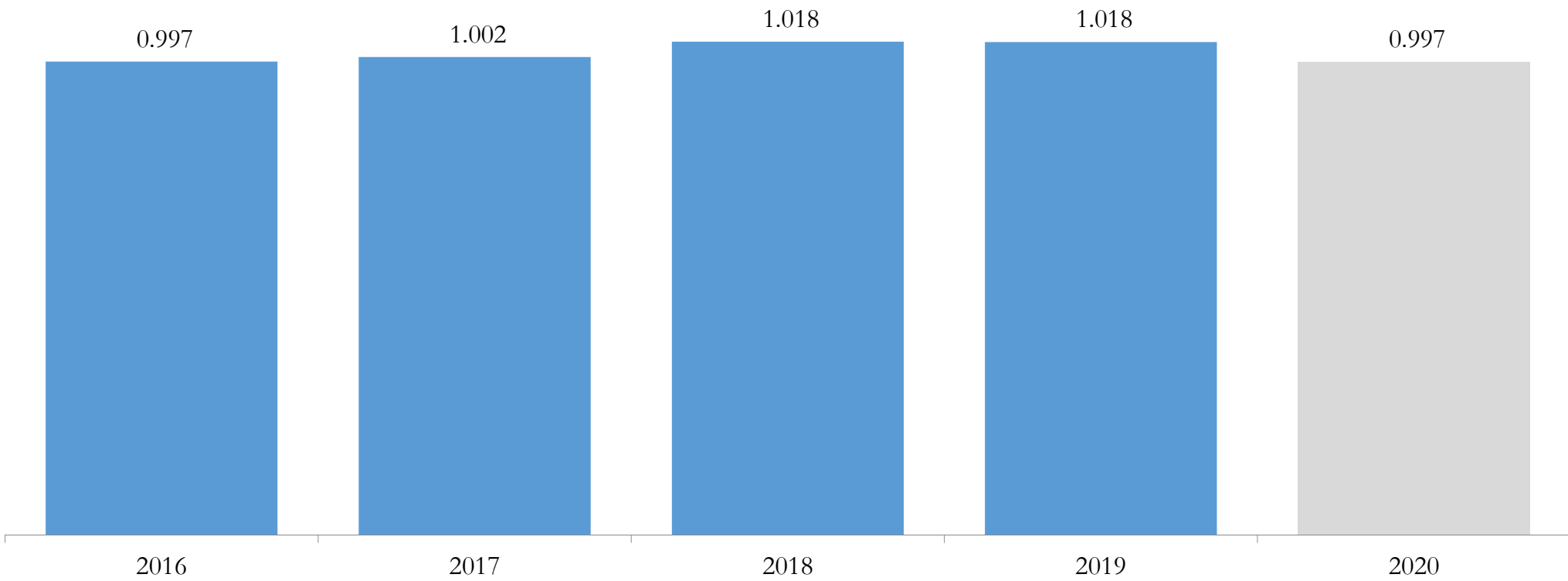
Broome County
 General Fund – Revenues and Other Sources (\$ Millions)



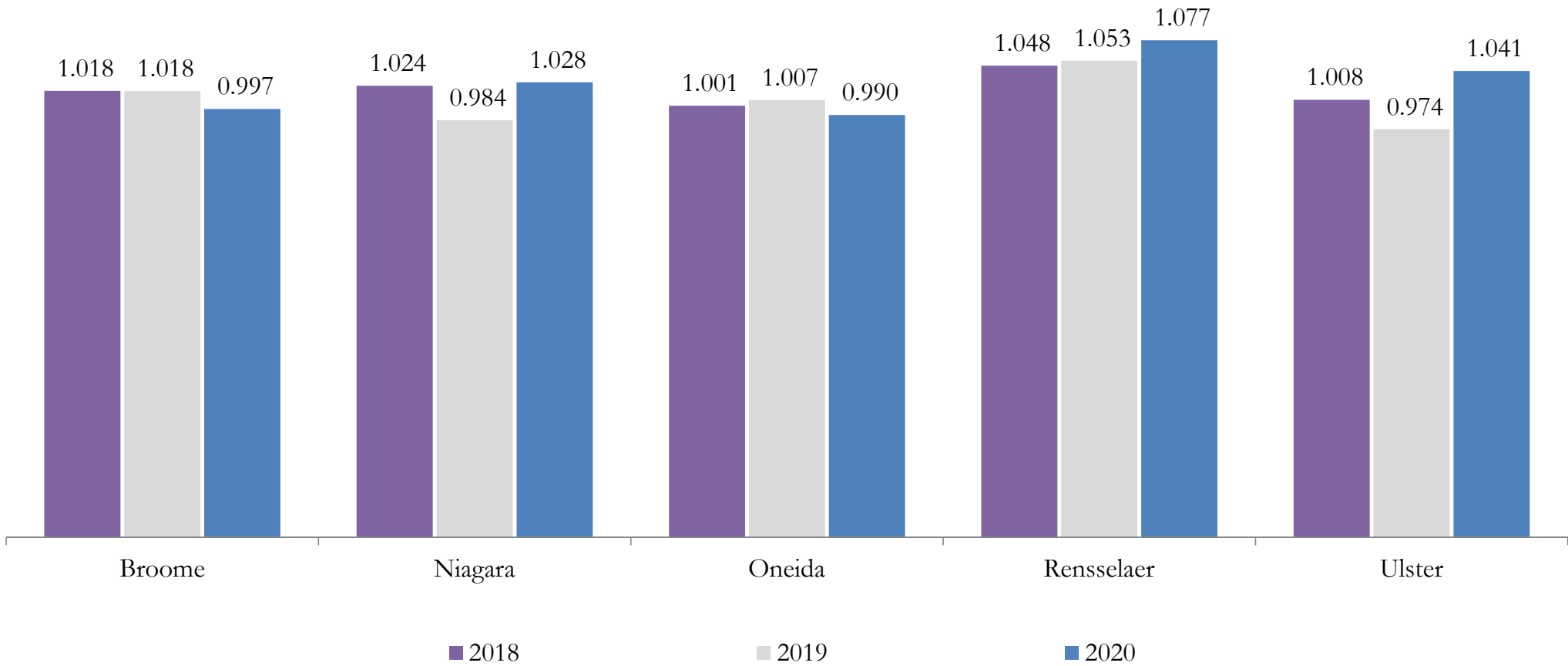
Broome County
General Fund – Expenditures and Other Uses (\$ Millions)



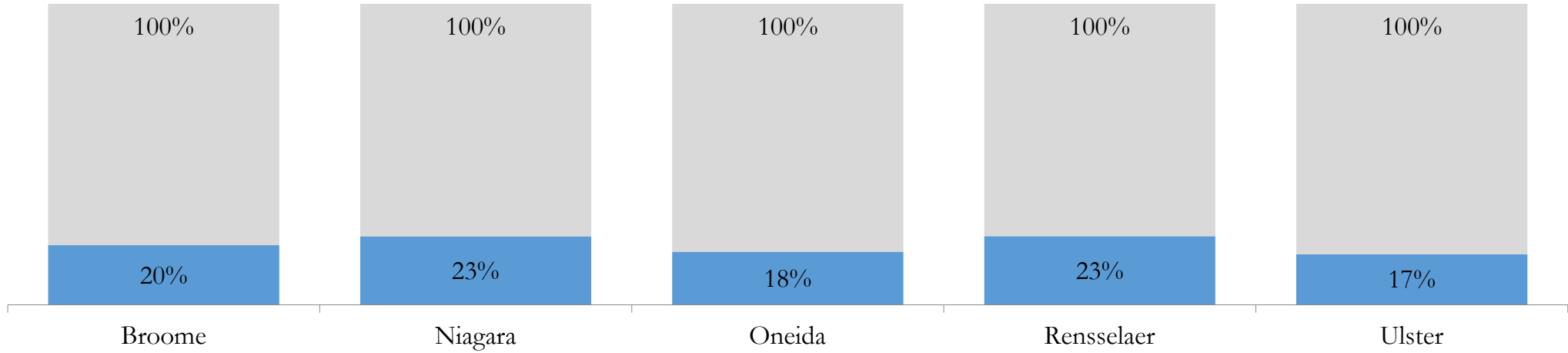
Broome County—General Fund
Revenues and Transfers In vs. Expenditures and Transfers Out Ratio



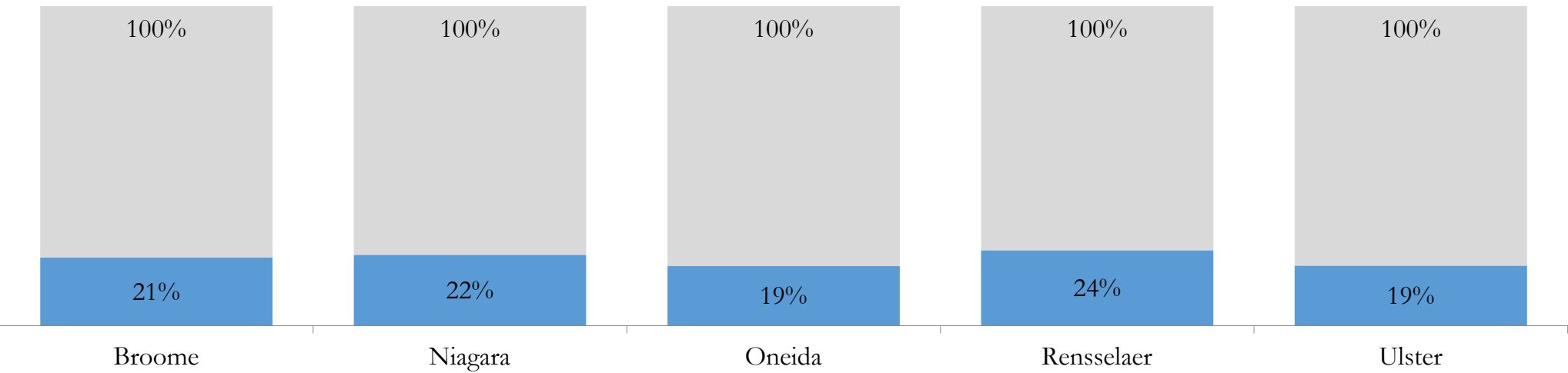
General Fund—Revenues and Transfers In vs. Expenditures and Transfers Out Ratio



Real Property Tax in Proportion to General Fund - Total Revenue (2020)



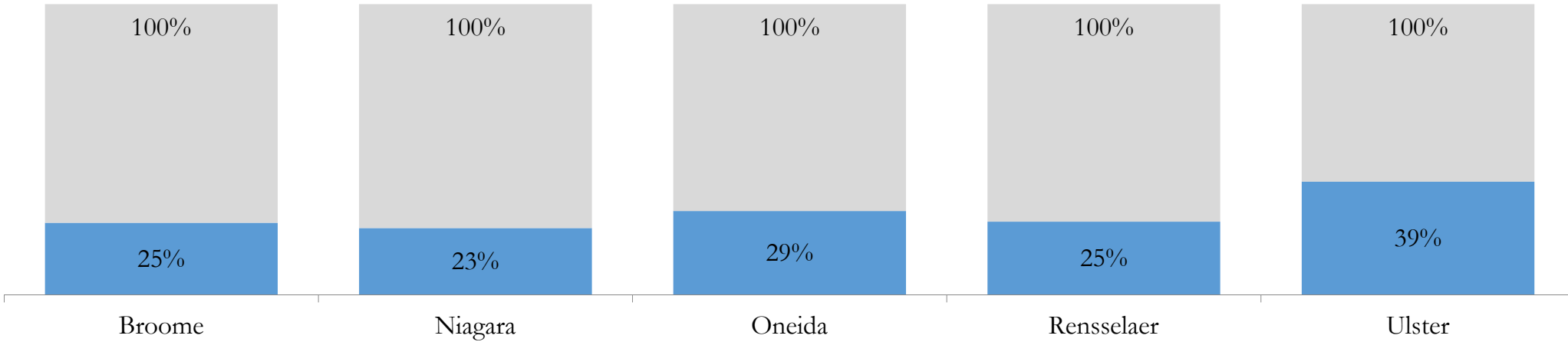
(5 years prior)



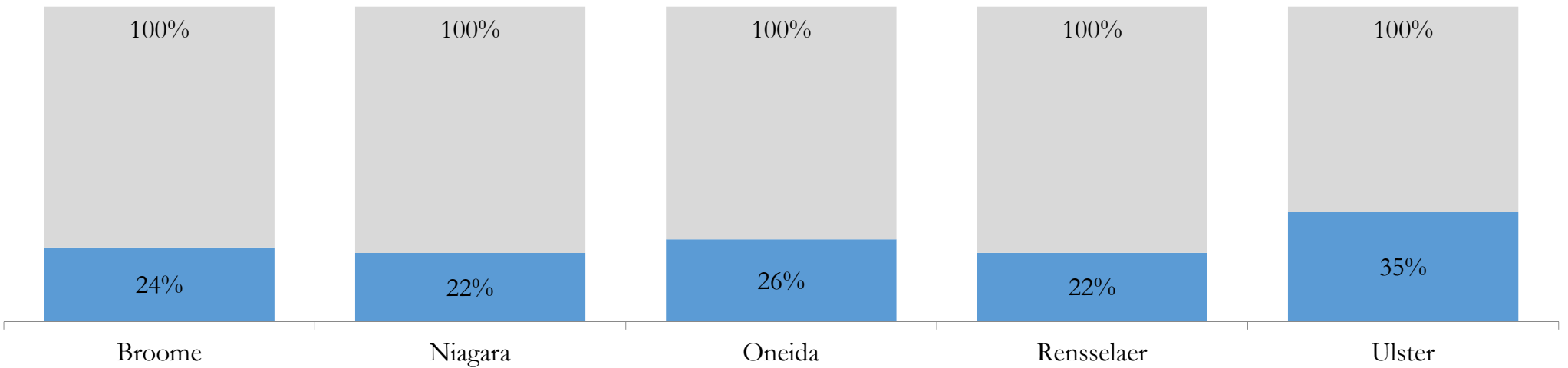
■ Real Property Taxes

■ General Fund - Total Revenue

Net Sales Tax in Proportion to General Fund - Total Revenue (2020)



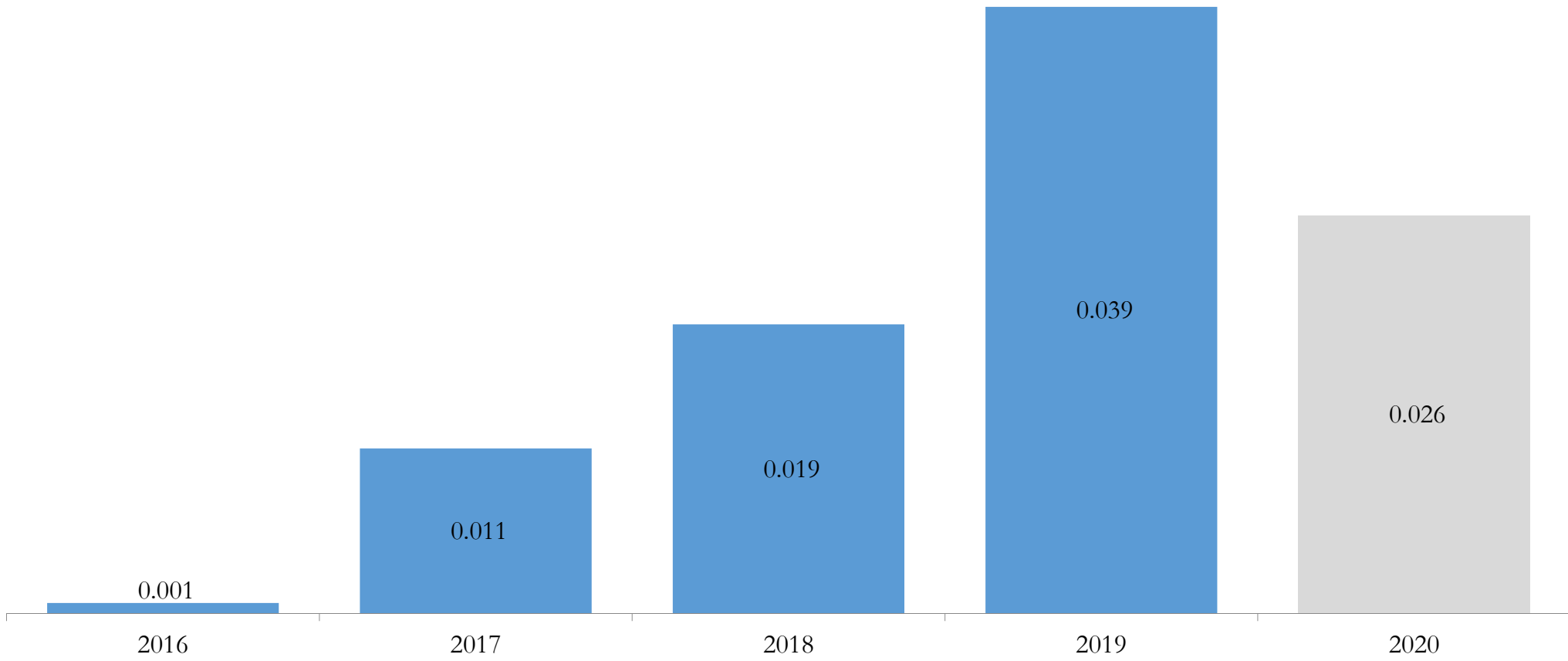
(5 years prior)



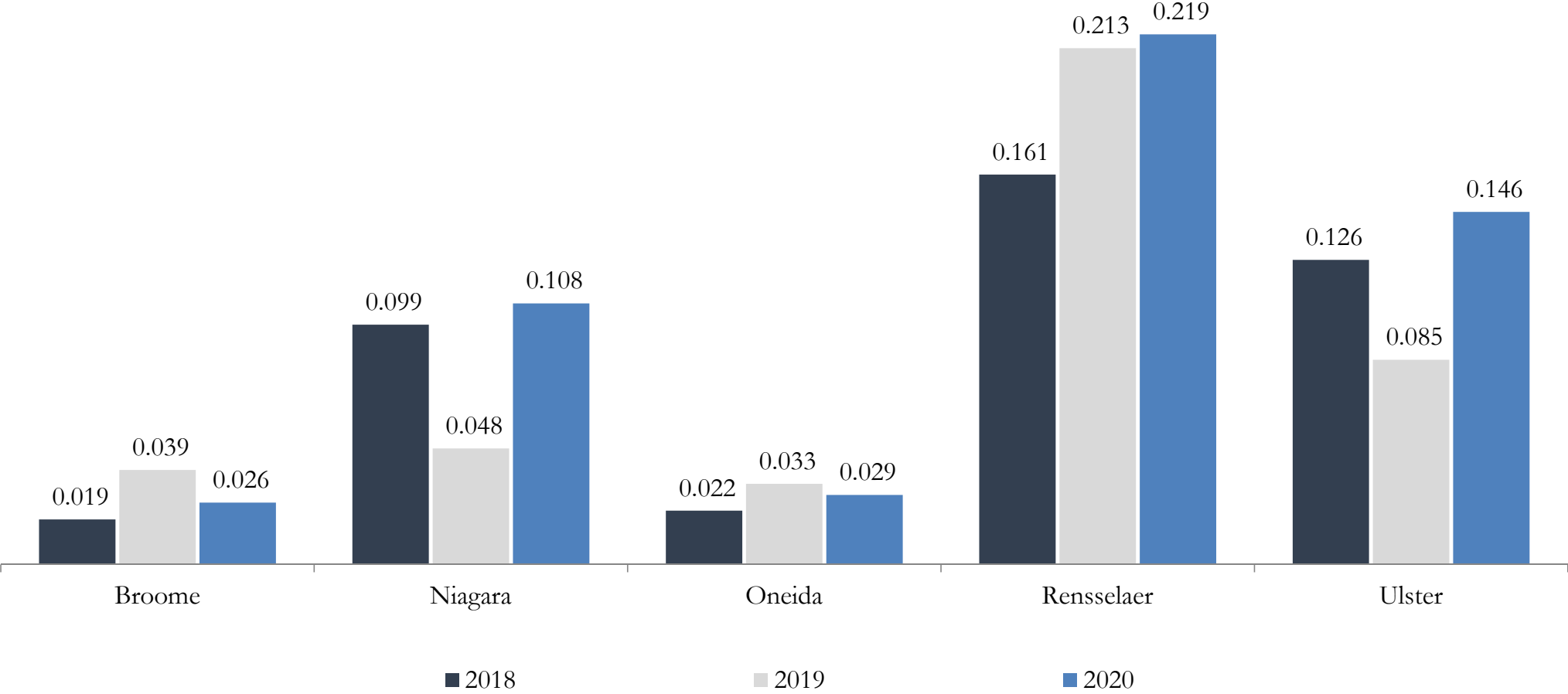
■ Net Sales Tax

■ General Fund - Total Revenue

Broome County
Unassigned General Fund Balance to Total General Fund Expenditures and Transfers Out Ratio



Unassigned General Fund Balance to Total General Fund Expenditures and Transfers Out Ratio



Business-Type Activities

- Department of Transportation
- Willow Point Nursing Home
- Solid Waste Management
- Aviation
- Nonmajor Business-Type activities



Business-Type Activities

	Department of Transportation	Willow Point Nursing Home	Solid Waste Management	Aviation
Current assets	\$ 5,921,166	\$ 11,383,137	\$ 21,186,208	\$ 518,954
Restricted assets	208,217	2,149,639	2,547,391	1,638,776
Capital assets	20,433,838	5,445,962	46,609,297	51,058,575
Deferred outflows	4,708,491	12,499,814	1,198,659	1,034,971
Total assets and deferred outflows	<u>\$ 31,271,712</u>	<u>\$ 31,478,552</u>	<u>\$ 71,541,555</u>	<u>\$ 54,251,276</u>
Current liabilities	\$ 310,623	\$ 8,280,905	\$ 815,237	\$ 753,510
BANs payable	873,869	1,587,951	8,309,434	1,644,602
Long-term debt	1,426,033	1,159,620	15,275,404	2,678,885
Pension	5,037,940	11,210,496	1,175,707	951,565
OPEB obligation	11,347,919	31,811,244	3,178,272	2,644,379
Other long-term liabilities	3,005,752	3,278,498	13,353,402	410,753
Deferred inflows	4,975,105	15,447,312	1,268,271	1,721,102
Total liabilities and deferred inflows	<u>26,977,241</u>	<u>72,776,026</u>	<u>43,375,727</u>	<u>10,804,796</u>
Net position	<u>\$ 4,294,471</u>	<u>\$ (41,297,474)</u>	<u>\$ 28,165,828</u>	<u>\$ 43,446,480</u>

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	Department of Transportation	Willow Point Nursing Home	Solid Waste Management	Aviation
Current assets	\$ 5,921,166	\$ 11,383,137	\$ 21,186,208	\$ 518,954
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Business-Type Activities

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Current assets	\$ 5,921,166	\$ 11,383,137	\$ 21,186,208	\$ 518,954
Restricted assets	<u>208,217</u>	<u>2,149,639</u>	<u>2,547,391</u>	<u>1,638,776</u>
Total assets	<u>\$ 6,129,383</u>	<u>\$ 13,532,776</u>	<u>\$ 23,733,599</u>	<u>\$ 2,157,730</u>
Current liabilities	\$ 310,623	\$ 8,280,905	\$ 815,237	\$ 753,510
BANs payable	<u>873,869</u>	<u>1,587,951</u>	<u>8,309,434</u>	<u>1,644,602</u>
Total liabilities	<u>1,184,492</u>	<u>9,868,856</u>	<u>9,124,671</u>	<u>2,398,112</u>
Estimated "fund balance"	<u>\$ 4,944,891</u>	<u>\$ 3,663,920</u>	<u>\$ 14,608,928</u>	<u>\$ (240,382)</u>

Business-Type Activities

	Willow Point Nursing Home				
	2016	2017	2018	2019	2020
Current assets	\$ 13,034,319	\$ 11,579,793	\$ 9,590,614	\$ 10,004,420	\$ 11,383,137
Restricted assets	943,276	1,725,759	2,779,571	1,979,181	2,149,639
Capital assets	4,850,155	5,074,730	5,257,435	5,079,182	5,445,962
Deferred outflows	7,970,429	3,761,192	5,548,991	2,639,665	12,499,814
Total assets and deferred outflows	<u>\$ 26,798,179</u>	<u>\$ 22,141,474</u>	<u>\$ 23,176,611</u>	<u>\$ 19,702,448</u>	<u>\$ 31,478,552</u>
Current liabilities	\$ 3,266,334	\$ 3,448,214	\$ 2,299,450	\$ 3,377,618	\$ 8,280,905
BANs payable	1,768,125	2,238,288	2,306,548	2,293,657	1,587,951
Long-term debt	1,079,421	938,072	1,482,252	1,306,049	1,159,620
Pension	7,659,265	4,247,433	1,509,367	3,081,680	11,210,496
OPEB obligation	13,274,478	14,791,021	42,607,961	30,062,642	31,811,244
Other long-term liabilities	1,552,285	3,191,111	3,964,649	3,260,829	3,278,498
Deferred inflows	1,248,847	1,037,333	10,808,792	16,635,941	15,447,312
Total liabilities and deferred inflows	<u>29,848,755</u>	<u>29,891,472</u>	<u>64,979,019</u>	<u>60,018,416</u>	<u>72,776,026</u>
Net position	<u>\$ (3,050,576)</u>	<u>\$ (7,749,998)</u>	<u>\$ (41,802,408)</u>	<u>\$ (40,315,968)</u>	<u>\$ (41,297,474)</u>

Business-Type Activities

	Willow Point Nursing Home				
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Total assets and deferred outflows	\$ 26,798,179	\$ 22,141,474	\$ 23,176,611	\$ 19,702,448	\$ 31,478,552
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Net position	\$ (3,050,576)	\$ (7,749,998)	\$ (41,802,408)	\$ (40,315,968)	\$ (41,297,474)

Business-Type Activities

	Willow Point Nursing Home				
	2016	2017	2018	2019	2020
Current assets	\$ 13,034,319	\$ 11,579,793	\$ 9,590,614	\$ 10,004,420	\$ 11,383,137
Restricted assets	943,276	1,725,759	2,779,571	1,979,181	2,149,639
Total assets	<u>\$ 13,977,595</u>	<u>\$ 13,305,552</u>	<u>\$ 12,370,185</u>	<u>\$ 11,983,601</u>	<u>\$ 13,532,776</u>
Current liabilities	\$ 3,266,334	\$ 3,448,214	\$ 2,299,450	\$ 3,377,618	\$ 8,280,905
BANs payable	1,768,125	2,238,288	2,306,548	2,293,657	1,587,951
Total liabilities	<u>5,034,459</u>	<u>5,686,502</u>	<u>4,605,998</u>	<u>5,671,275</u>	<u>9,868,856</u>
Estimated "Fund balance"	<u>\$ 8,943,136</u>	<u>\$ 7,619,050</u>	<u>\$ 7,764,187</u>	<u>\$ 6,312,326</u>	<u>\$ 3,663,920</u>



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Agenda

Major Indicators

Casino revenues

Sales Tax

Budget 2022

America Recovery Program

Casino Gaming Tax Actuals

	2019	2020	2021	2021	2021
	Total	Total	Total	over(under)	over
				2020	2019
January	273,994	320,889	246,307	(74,582)	(27,687)
February	310,811	339,309	248,424	(90,885)	(62,387)
March	381,361	165,965	329,138	163,173	(52,223)
Qrtr Total	966,165	826,163	823,869	(2,294)	(142,297)
April	347,088	-	349,904		2,816
May	364,851	-	346,729		(18,122)
June	338,957	-	-		
Qrtr Total	1,050,897	-	349,904		(15,306)
July	347,277	-	-		
August	352,673	-	-	2021 under 2019	
September	333,479	163,304	-	9.39%	
Qrtr Total	1,033,665	163,304	-		
October	336,847	255,687	-		
November	324,912	216,862	-		
December	308,028	191,741	-		
Qrtr Total	969,786	664,290	-		
Annual Total	4,020,513	1,653,757	1,173,773		
Budget	3,800,000	4,000,000	4,000,000		

Casino Gaming Tax Projected using current comparative to 2019

	2019		2021	2021	2021
	Total		Total	over(under)	over
				2020	2019
January	273,994		246,307	246,307	(27,687)
February	310,811		248,424	248,424	(62,387)
March	381,361		329,138	329,138	(52,223)
Qrtr Total	966,165		823,869	823,869	(142,297)
April	347,088		349,904		2,816
May	364,851		346,729		(18,122)
June	338,957		307,129		
Qrtr Total	1,050,897		1,003,762		(15,306)
July	347,277		314,668		
August	352,673		319,557		
September	333,479		302,165		
Qrtr Total	1,033,665		936,390		
October	336,847		305,217		
November	324,912		294,403		
December	308,028		279,104		
Qrtr Total	969,786		878,724		
Annual Total	4,020,513		3,642,745		
Budget	3,800,000	4,000,000	4,000,000		
			(357,255)		

Sales Tax

	Fiscal Year	Fiscal Year	Fiscal Year	Comparatives	
Fiscal Year	2019	2020	2021	2021 Over (Under) 2020	2021 Over (Under) 2019
Revenue through April 7	15,151,390	16,445,435	17,016,019	570,584	1,864,629
Revenue through May 13	22,992,745	22,284,023	25,225,207	2,941,183	2,232,462
Revenue through June 7	29,177,145	26,189,677	31,206,600	5,016,923	2,029,455
Revenue through July 13	40,057,373	35,701,526	44,906,673	9,205,147	4,849,300
	Budget	Budget	Budget		
	83,780,000	90,405,571	89,574,568		
Total Revenue for Fiscal Year	88,340,107	85,864,143			
				2021 growth over 2019	12.11%
				Needed growth to hit budget	1.40%

Budget 2022

July	Department Meetings with County Executive continue
August	Recommended Budget is finalized
September	Recommended Budget is delivered to the Legislature
October	Department Meetings with Legislature
November	Budget is finalized

America Recovery Program

Continuing to work to determine

- *mechanism for revenue replacement

- *allowable purposes of expenditure

Claim made for funds

- *expecting \$18,500,030