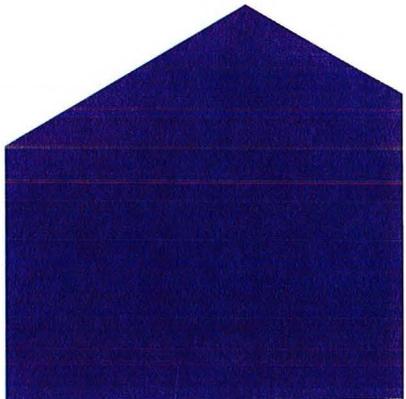
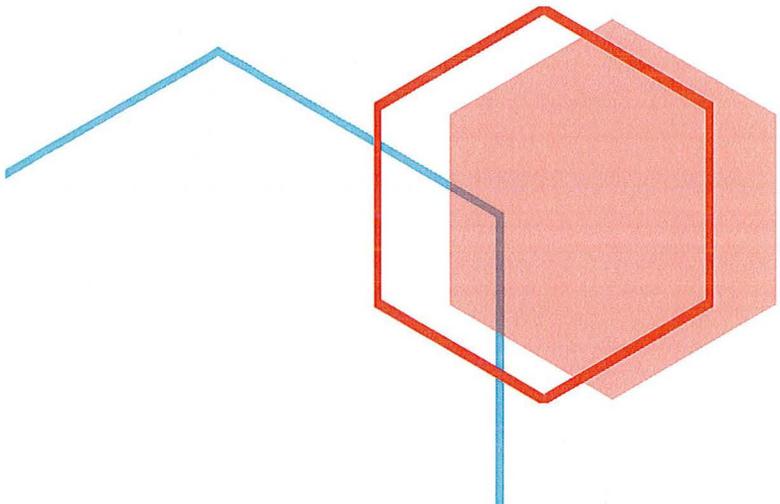


Unaudited Financial Report For Year End 2019

Seneca County, New York

Prepared for the Board of Supervisors, May 26, 2020 by Halle Stevens Director of Finance



2020 County Budget
Tax Information

| Year | Tax Levy | Tax Rate |
|-------------|-----------------|-----------------|
| 2011 | \$9,490,528 | 6.21 |
| 2012 | \$9,490,528 | 5.29 |
| 2013 | \$9,490,528 | 5.28 |
| 2014 | \$9,490,528 | 5.41 |
| 2015 | \$9,490,528 | 5.42 |
| 2016 | \$9,490,528 | 5.31 |
| 2017 | \$9,632,886 | 5.77 |
| 2018 | \$9,800,000 | 5.54 |
| 2019 | \$9,800,000 | 5.53 |
| 2020 | \$10,125,000 | 4.42 |

Fund Balance Analysis for All Budgeted County Funds
 For 1/1/2019 - 1/1/2020

| FUND | Fund Balance 1/1/2019 | Fund Balance 1/1/2020 | Fund Balance Change |
|------------------------|----------------------------------|----------------------------------|--------------------------------|
| General | 13,697,161 | 13,674,529 | (22,632) |
| Workforce | 155,073 | 121,161 | (33,912) |
| County Road | 2,451,599 | 2,810,443 | 358,844 |
| Road Machinery | 740,301 | 926,365 | 186,064 |
| Workers Comp | 563,621 | 515,722 | (47,899) |
| Risk Management | 1,987,047 | 2,063,561 | 76,514 |
| Total All Funds | 19,594,802 | 20,111,781 | 516,979 |

NOTES:

Report run 5/25/2020

Excludes Enterprise and Capital Project funds.

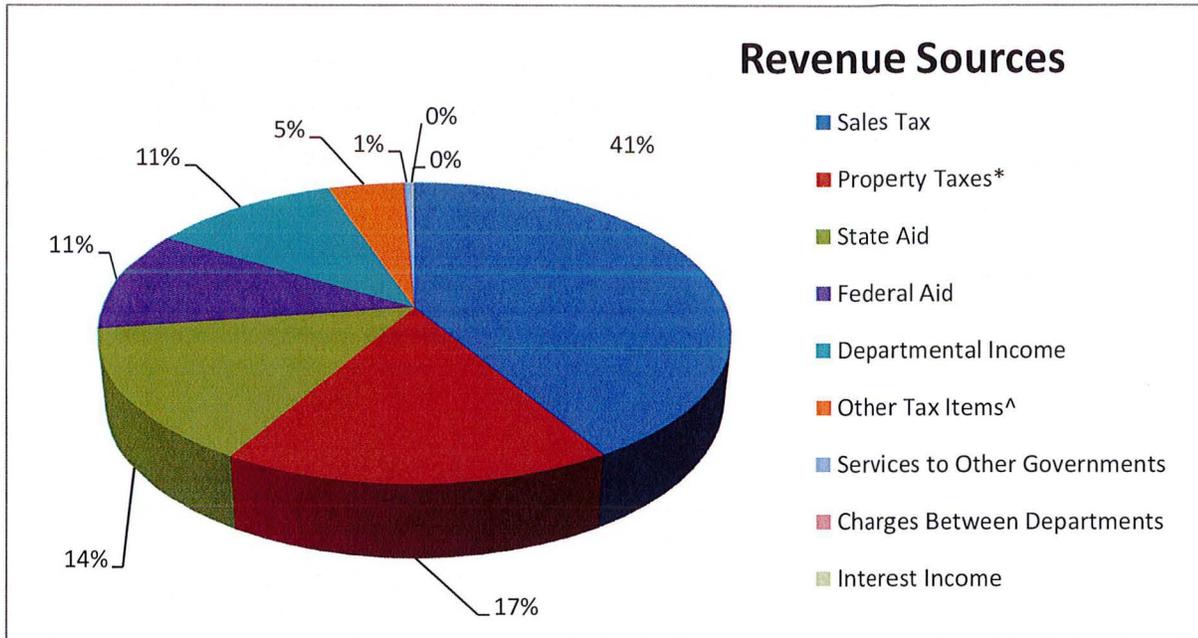
Fund Balance Figures do not include Encumbrances

SENECA COUNTY
YEAR END GENERAL FUND BALANCE ANALYSIS
for the 2015 - 2019 Fiscal Years

| YEAR | Fund Balance at December 31 | % of Next Year Budget |
|-------------|--|----------------------------------|
| 2015 | 6,748,385 | 11% |
| 2016 | 9,553,764 | 15% |
| 2017 | 11,799,734 | 18% |
| 2018 | 13,697,161 | 20% |
| 2019 | 13,674,529 | 20% |

SENECA COUNTY

2019 General Fund Total Revenues



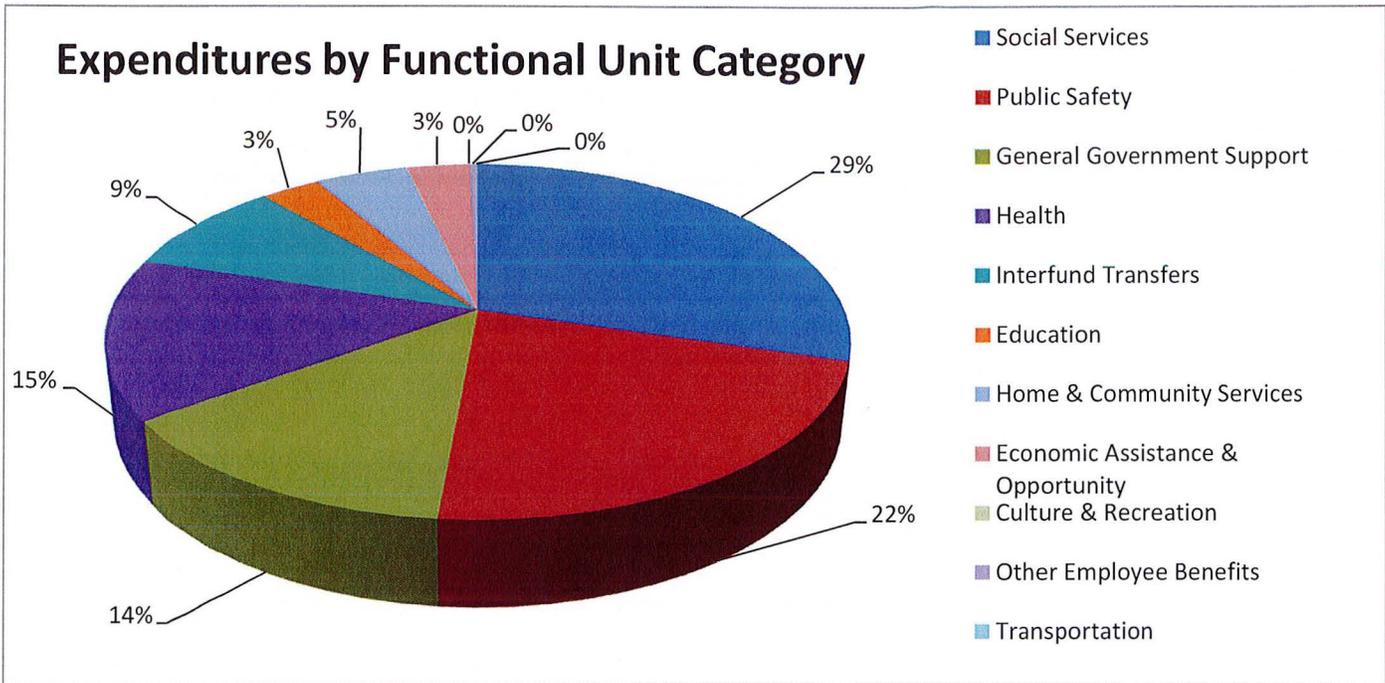
| Revenue Source | Percent of Total | Revenues |
|-------------------------------|------------------|---------------------|
| Sales Tax | 41.44% | \$27,616,140 |
| Property Taxes* | 16.88% | \$11,248,267 |
| State Aid | 14.37% | \$9,572,947 |
| Federal Aid | 10.86% | \$7,234,114 |
| Departmental Income | 11.28% | \$7,513,421 |
| Other Tax Items^ | 4.56% | \$3,040,503 |
| Services to Other Governments | 0.56% | \$372,555 |
| Charges Between Departments | 0.02% | \$14,199 |
| Interest Income | 0.03% | \$21,330 |
| 2019 Total Revenues | 100.00% | \$66,633,476 |

* includes Penalties and Interest for delinquent tax payment plans

^ includes DeLago Casino Gaming Revenue \$2,369,402

SENECA COUNTY

2019 General Fund Total Expenditures



| Functional Unit Category | Percent of Total | Expenditures |
|-----------------------------------|------------------|---------------------|
| Social Services | 29.47% | \$18,898,883 |
| Public Safety | 21.95% | \$14,081,078 |
| General Government Support | 13.69% | \$8,780,499 |
| Health | 14.71% | \$9,433,168 |
| Interfund Transfers | 8.66% | \$5,552,687 |
| Education | 3.07% | \$1,969,652 |
| Home & Community Services | 4.78% | \$3,065,275 |
| Economic Assistance & Opportunity | 3.26% | \$2,090,823 |
| Culture & Recreation | 0.03% | \$19,401 |
| Other Employee Benefits | 0.34% | \$220,572 |
| Transportation | 0.04% | \$25,021 |
| 2019 Total Expenditures | 100.00% | \$64,137,059 |

Seneca County
2019 Overtime Report

| Dept # | Department Name | 2018 | 2019 |
|----------------------------------|---------------------------------|----------------|----------------|
| 103020 | E-911 Communications | 65,577 | 65,852 |
| 103110 | Sheriff Administration | 0 | 66 |
| 103111 | Seriff Navigation Patrol | 332 | 3,171 |
| 103112 | Seriff Civil | 167 | 1,000 |
| 103113 | Sheriff Road Patrol | 88,030 | 116,357 |
| 103114 | Sheriff Criminal Investigation | 29,398 | 29,378 |
| 103140 | Probation | 24,618 | 21,379 |
| 103150 | Sheriff LEC Facility | 315,315 | 403,650 |
| 103151 | Sheriff LEC Medical | 1,914 | 1,202 |
| Total Public Safety | | 525,352 | 642,055 |
| 101310 | Finance | 4,793 | 3,677 |
| 101430 | Personnel | 387 | 70 |
| 101450 | Elections | 45 | 1,050 |
| 101620 | Building & Grounds | 30,091 | 35,070 |
| 104010 | Public Health Administration | 486 | 488 |
| 104011 | Public Health Environmental | 14,517 | 14,574 |
| 104220 | Mental Health Addictions | 97 | 115 |
| 104310 | Mental Health Ovid Clinic | 426 | 1,844 |
| 104320 | Mental Health Waterloo Clinic | 1,574 | 1,084 |
| 104330 | Mental Health Domestic Violence | 12,684 | 12,890 |
| 106010 | DHS Temporary Assistance | 6,547 | 2,094 |
| 106010 | DHS Services | 24,394 | 22,657 |
| 106572 | Office of the Aging | 31 | 0 |
| 108090 | Code Enforcement | 17,274 | 18,580 |
| 108760 | Emergency Disaster | 14,326 | 0 |
| Total Other Departments | | 127,673 | 114,194 |
| 206011 | Workforce Development | 788 | 1,405 |
| 318310 | Water District | 35 | 85 |
| 405010 | County Road Administration | 88 | 0 |
| 405110 | Highway Maintenance | 73,894 | 74,533 |
| 405112 | Highway Road Construction | 1,465 | 3,341 |
| 405144 | Highway Snow Removal | 71,582 | 67,578 |
| Total Other Funds | | 147,852 | 146,942 |
| Total Overtime for County | | 800,877 | 903,191 |

Seneca County Reserve Funds

| | EOY 2016 | EOY 2017 | EOY 2018 | EOY 2019 |
|--|-------------------|------------------|-------------------|-------------------|
| Repair Reserve Min Balance \$100,000 | 101,635 | 101,635 | 102,283 | 103,192 |
| Technology Reserve Min Bal \$100,000 | 178,232 | 178,232 | 376,975 | 380,326 |
| Capital Building Reserve Min Bal \$500,000 | 519,764 | 519,764 | 523,076 | 527,726 |
| 911 Communications Reserve | 98,722 | 98,722 | 99,347 | 100,230 |
| Tax Reduction Reserve | 10,270,859 | 8,179,089 | 8,242,855 | 10,169,726 |
| Indian Property Tax Reserve | 250,636 | 622,636 | 624,536 | 350,505 |
| Stop DWI Reserve | 130,235 | 130,235 | 186,066 | 204,352 |
| Alternative to Incarceration Reserve | 4,971 | 4,971 | 10,376 | 12,425 |
| Totals | 11,555,054 | 9,835,284 | 10,165,514 | 11,848,482 |