

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
COUNTY of Tompkins
County of Tompkins
For the Fiscal Year Ended 12/31/2019

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

COUNTY OF Tompkins

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CL) REFUSE AND GARBAGE
- (CT) TRANSPORTATION
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EM) ENTERPRISE MISCELLANEOUS
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (S) WORKERS COMPENSATION
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	3,776,496	A200	1,922,585
Cash In Time Deposits	26,231,938	A201	30,255,276
Petty Cash	17,740	A210	17,710
Departmental Cash	3,000	A215	3,000
TOTAL Cash	30,029,174		32,198,571
Taxes Receivable, Current		A250	0
Taxes Receivable, Overdue	1,841,960	A260	1,768,186
Returned School Taxes Receivable	3,270,496	A280	3,241,795
City School Taxes Receivable	344,367	A290	357,237
Delinquent Village Taxes Rec	168,601	A295	151,682
Tax Deeds	65	A325	65
Property Acquired For Taxes	723	A330	723
Allowance For Uncollectible Taxes	-375,052	A342	-374,460
TOTAL Taxes Receivable (net)	5,251,160		5,145,228
Accounts Receivable	1,675,688	A380	3,049,069
Allowance For Receivables (Credit)	-50,925	A389	-50,562
TOTAL Other Receivables (net)	1,624,763		2,998,507
State And Federal, Social Services	14,526,724	A400	11,401,677
Due From State And Federal Government	10,705,963	A410	8,774,804
TOTAL State And Federal Aid Receivables	25,232,687		20,176,481
Due From Other Funds	387,532	A391	5,975,527
TOTAL Due From Other Funds	387,532		5,975,527
Towns & Cities	24,076	A430	-475,088
Due From Other Governments	523,164	A440	519,520
TOTAL Due From Other Governments	547,240		44,432
Prepaid Expenses	3,299,333	A480	3,170,138
TOTAL Prepaid Expenses	3,299,333		3,170,138
Cash Special Reserves	563,468	A230	565,979
TOTAL Restricted Assets	563,468		565,979
TOTAL Assets	66,935,357		70,274,863

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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	6,779,381	A600	5,869,693
TOTAL Accounts Payable	6,779,381		5,869,693
Accrued Liabilities	1,590,593	A601	420,521
TOTAL Accrued Liabilities	1,590,593		420,521
Overpayments & Clearing Account	56,891	A690	81,256
TOTAL Other Liabilities	56,891		81,256
Due To Other Funds	589,922	A630	2,060,134
TOTAL Due To Other Funds	589,922		2,060,134
Due To Other Governments	2,072,800	A631	1,789,705
Due To School Districts	2,762,641	A660	2,610,824
Due To City School Districts	143,194	A661	143,403
Due To Village, Delinquent Taxes	157,571	A668	141,758
TOTAL Due To Other Governments	5,136,206		4,685,690
TOTAL Liabilities	14,152,993		13,117,294
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,677,941	A691	1,374,391
Deferred Taxes	1,438,651	A694	1,444,586
TOTAL Deferred Inflows of Resources	3,116,592		2,818,977
TOTAL Deferred Inflows of Resources	3,116,592		2,818,977
Fund Balance			
Not in Spendable Form	3,299,333	A806	3,170,138
TOTAL Nonspendable Fund Balance	3,299,333		3,170,138
Other Restricted Fund Balance	563,468	A899	565,979
TOTAL Restricted Fund Balance	563,468		565,979
Assigned Appropriated Fund Balance	2,422,242	A914	2,177,796
Assigned Unappropriated Fund Balance	1,001,527	A915	2,209,387
TOTAL Assigned Fund Balance	3,423,769		4,387,183
Unassigned Fund Balance	42,379,202	A917	46,215,293
TOTAL Unassigned Fund Balance	42,379,202		46,215,293
TOTAL Fund Balance	49,665,772		54,338,593
TOTAL Liabilities, Deferred Inflows And Fund Balance	66,935,357		70,274,864

COUNTY OF Tompkins
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	45,616,291	A1001	43,608,669
TOTAL Real Property Taxes	45,616,291		43,608,669
Gain From Sale of Tax Acq Property	216,829	A1051	396,825
Other Payments In Lieu of Taxes	771,548	A1081	813,597
Other Tax Items	157,538	A1089	175,545
Interest & Penalties On Real Prop Taxes	923,239	A1090	1,020,089
TOTAL Real Property Tax Items	2,069,154		2,406,056
Sales And Use Tax	50,507,735	A1110	50,106,611
Tax On Hotel Room Occupancy	2,924,581	A1113	2,938,361
Towns Share of Sales Tax	3,444,000	A1115	6,284,000
Automobile Use Tax	462,292	A1136	469,612
Emergency Telephone System Surcharge	462,970	A1140	490,209
Other Non-Prop Tax	2,145,425	A1189	1,910,675
Interest & Penalties On Non-Property Taxes	4,733	A1190	10,718
TOTAL Non Property Tax Items	59,951,736		62,210,186
Treasurer Fees	87,374	A1230	88,601
Tax Collector Fees	175,255	A1232	198,170
Charges For Tax Redemption	7,110	A1235	6,680
Comptroller Fees	53,622	A1240	65,487
Assessors Fees	54,765	A1250	54,576
Clerk Fees	1,856,674	A1255	1,938,516
Other General Departmental Income	315,763	A1289	360,669
Sheriff Fees	178,649	A1510	150,563
Restitution Surcharge	4,635	A1580	4,679
Other Public Safety Departmental Income	330	A1589	60,148
Public Health Fees	1,690,172	A1601	1,649,213
Mental Health Fees	3,847,179	A1620	4,304,069
Repay of Medical Assistance	166,478	A1801	110,633
Repayment of Family Assistance	547,964	A1809	508,109
Medical Incentive Earnings	160,314	A1811	50,210
Repayment of Child Care	117,747	A1819	71,318
Repayment of Juvenile Delinquent Care	5,816	A1823	109
Repayment of Safety Net Assistance	414,166	A1840	347,394
Repayment of Home Energy Assis	119,420	A1841	68,544
Repayment of Emergency Care For Adults	4,202	A1842	5,049
Repayments of Day Care	4,240	A1855	3,713
Repayments of Services For Recipients	3,833	A1870	450
Social Services Charges	156,670	A1894	159,611
Sealer of Weights & Measures	25,366	A1962	24,932
Charges-Programs For The Aging	40,028	A1972	33,272
Other Economic Assistance & Opportunity	14,040	A1989	3,782
Contributions, Private Agencies-Youth	125,106	A2070	240,232
Planning Board Fees	1,086	A2115	16
TOTAL Departmental Income	10,178,004		10,508,745
General Services, Inter Government	650,304	A2210	818,249
Election Service Charges	96,539	A2215	50,825

COUNTY OF Tompkins
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Data Processing, Other Govts	11,695	A2228	14,935
Youth Recreation Services, Other Govts	306,903	A2350	318,797
TOTAL Intergovernmental Charges	1,065,441		1,202,806
Interest And Earnings	223,994	A2401	416,373
Rental of Real Property	395,519	A2410	399,780
Commissions	34,190	A2450	39,971
TOTAL Use of Money And Property	653,703		856,124
Permits, Other	8,089	A2590	7,702
TOTAL Licenses And Permits	8,089		7,702
Fines And Forfeited Bail	30,292	A2610	57,077
Stop-Dwi Fines	120,406	A2615	82,646
Forfeiture of Crime Proceeds Restricted		A2626	8,209
TOTAL Fines And Forfeitures	150,698		147,932
Sales of Scrap & Excess Materials		A2650	556
Sales of Forest Products		A2652	2,111
Sales of Equipment	43,585	A2665	130,393
Other Compensation For Loss	612,417	A2690	505,693
TOTAL Sale of Property And Compensation For Loss	656,002		638,753
Refunds of Prior Year's Expenditures	614,430	A2701	374,920
Gifts And Donations	79,199	A2705	53,867
Intergovernmental Transfer	353,653	A2772	430,634
TOTAL Miscellaneous Local Sources	1,047,282		859,421
Interfund Revenues	496,860	A2801	381,484
TOTAL Interfund Revenues	496,860		381,484
Casino Licensing Fees and Gaming Revenues	1,956,092	A3016	2,035,590
State Aid Court Facilities	118,356	A3021	
St Aid, District Attorney Salaries	114,351	A3030	73,471
St Aid - Other (specify)	372,448	A3089	980,730
St Aid, Education of Handicapped Child	2,264,164	A3277	2,525,090
St Aid, Probation Services	339,589	A3310	339,589
St Aid, Navigation Law Enforcement	1,879	A3315	
St Aid, Other Public Safety	784,629	A3389	923,510
St Aid, Public Health	1,151,372	A3401	1,263,051
Early Intervention State Aid	310,134	A3449	362,536
St Aid, Other Health	706,139	A3489	453,001
St Aid, Mental Health	4,550,053	A3490	5,436,266
St Aid, Bus And Other Mass Trans	6,157,227	A3594	6,527,669
St Aid, Medical Assistance	-10,499	A3601	-29,097
St Aid, Family Assistance	1,173	A3609	20,335
St Aid, Social Services Administration	7,101,277	A3610	11,123,952
St Aid, Child Care	3,363,588	A3619	3,510,340
St Aid, Safety Net	871,343	A3640	1,335,166
St Aid, Emergency Aid For Adults	136,583	A3642	91,289
St Aid, Day Care	1,813,903	A3655	1,768,821
St Aid, Services For Recipients	480,478	A3670	500,355
St Aid, Programs For Aging	765,772	A3772	993,926

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
St Aid, Youth Programs	175,056	A3820	184,595
St Aid - Other Home And Community Service	109,806	A3989	81,269
TOTAL State Aid	33,634,913		40,501,454
Fed Aid Other Public Safety	194,619	A4389	2,028
Fed Aid, Public Health	22,956	A4401	21,467
Fed Aid Wic Program	517,609	A4482	519,771
Fed Aid Other Health	225,551	A4489	227,612
Fed Aid, Mental Health	1,419,565	A4490	621,145
Fed Aid Other Transportation	2,893,615	A4589	6,486,846
Fed Aid, Medicaid Assistance	10,357	A4601	13,866
Fed Aid, Family Assistance	2,047,819	A4609	2,185,641
Fed Aid, Social Services Administration	2,654,365	A4610	2,774,227
Fed Aid, Food Stamp Program Admin	1,024,775	A4611	965,497
Flexible Fund For Family Services (fffs)	3,558,483	A4615	3,572,603
Fed Aid, Safety Net	117,045	A4640	85,755
Fed Aid, Home Energy Assistance	373,062	A4641	-47,922
Title Iv-B Funds	81,116	A4661	74,766
Fed Aid, Services For Recipients	-20,073	A4670	-15,372
Fed Aid Other Social Services	2,380,993	A4689	2,124,298
Fed Aid, Programs For Aging	546,441	A4772	529,072
Fed Aid, Planning Studies	118,909	A4902	
TOTAL Federal Aid	18,167,207		20,141,300
TOTAL Revenues	173,695,380		183,470,632
TOTAL Revenues	173,695,380		183,470,632

COUNTY OF Tompkins
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	310,300	A10101	310,300
Legislative Board, Equip & Cap Outlay	13,457	A10102	0
Legislative Board, Contr Expend	22,628	A10104	19,924
Legislative Board, Empl Bnfts	140,535	A10108	144,569
TOTAL Legislative Board	486,920		474,793
Clerk of Legis Board,pers Serv	202,024	A10401	206,171
Clerk of Legisl Board,equip & Cap Out	9,471	A10402	6,266
Clerk of Legis Board,contr Expend	27,755	A10404	26,978
Clerk of Legis Board,empl Bnfts	91,496	A10408	96,055
TOTAL Clerk of Legis Board	330,746		335,470
District Attorney, Pers Serv	1,170,800	A11651	1,204,289
District Attorney,equip & Cap Outlay	4,815	A11652	12,058
District Attorney,contr Expend	56,428	A11654	67,907
District Attorney,empl Bnfts	522,450	A11658	561,172
TOTAL District Attorney	1,754,493		1,845,426
Public Defender,pers Serv	255,425	A11701	261,557
Public Defender, Equip & Cap Outlay	7,534	A11702	3,629
Public Defender,contr Expend	2,183,396	A11704	1,879,015
Public Defender,empl Bnfts	115,682	A11708	121,859
TOTAL Public Defender	2,562,037		2,266,060
Municipal Exec, Pers Serv	538,122	A12301	740,238
Municipal Exec, Equip & Cap Outlay	52,646	A12302	21,762
Municipal Exec, Contr Expend	231,173	A12304	181,562
Municipal Exec, Empl Bnfts	243,716	A12308	344,296
TOTAL Municipal Exec	1,065,657		1,287,858
Dir of Finance, Pers Serv	423,294	A13101	493,895
Dir of Finance, Equip & Cap Outlay	6,507	A13102	7,220
Dir of Finance, Contr Expend	91,290	A13104	90,347
Dir of Finance, Empl Bnfts	191,791	A13108	230,106
TOTAL Dir of Finance	712,882		821,568
Treasurer, Pers Serv	198,366	A13251	211,277
Treasurer, Equip & Cap Outlay	4,494	A13252	0
Treasurer, Contr Expend	51,216	A13254	50,784
Treasurer, Empl Bnfts	89,840	A13258	98,434
TOTAL Treasurer	343,916		360,495
Purchasing, Pers Serv	58,340	A13451	59,738
Purchasing, Equip & Cap Outlay	3,353	A13452	174
Purchasing, Contr Expend	6,959	A13454	1,469
Purchasing, Empl Bnfts	26,422	A13458	27,832
TOTAL Purchasing	95,074		89,213
Assessment, Pers Serv	750,169	A13551	760,300
Assessment, Equip & Cap Outlay	7,284	A13552	44,791
Assessment, Contr Expend	69,487	A13554	154,666
Assessment, Empl Bnfts	336,452	A13558	349,450
TOTAL Assessment	1,163,392		1,309,207
Clerk,pers Serv	952,692	A14101	970,459

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Clerk, equip & Cap Outlay	121,933	A14102	75,257
Clerk, contr Expend	455,104	A14104	170,083
Clerk, empl Bnfts	430,298	A14108	450,854
TOTAL Clerk	1,960,027		1,666,653
Law, Pers Serv	270,264	A14201	265,293
Law, Equip & Cap Outlay	1,649	A14202	3,498
Law, Contr Expend	22,411	A14204	23,063
Law, Empl Bnfts	122,402	A14208	123,693
TOTAL Law	416,726		415,547
Personnel, Pers Serv	548,174	A14301	562,011
Personnel, equip & Cap Outlay	7,715	A14302	8,702
Personnel, Contr Expend	232,481	A14304	282,647
Personnel, Empl Bnfts	247,830	A14308	261,087
TOTAL Personnel	1,036,200		1,114,447
Elections, Pers Serv	461,825	A14501	459,730
Elections, Equip & Cap Outlay	16,052	A14502	235,481
Elections, Contr Expend	266,880	A14504	167,499
Elections, Empl Bnfts	209,160	A14508	214,172
TOTAL Elections	953,917		1,076,882
Buildings, Pers Serv	1,368,311	A16201	1,559,190
Buildings, Equip & Cap Outlay	38,589	A16202	99,469
Buildings, Contr Expend	1,883,633	A16204	1,663,691
Buildings, Empl Bnfts	623,511	A16208	726,613
TOTAL Buildings	3,914,044		4,048,963
Central Data Process, Pers Serv	862,079	A16801	915,293
Central Data Process & Cap Outlay	40,225	A16802	24,041
Central Data Process, Contr Expend	431,139	A16804	420,964
Central Data Process, Empl Bnfts	389,630	A16808	425,143
TOTAL Central Data Process	1,723,073		1,785,441
Unallocated Insurance, Contr Expend	236,600	A19104	434,292
TOTAL Unallocated Insurance	236,600		434,292
Municipal Assn Dues, Contr Expend	11,368	A19204	11,596
TOTAL Municipal Assn Dues	11,368		11,596
Taxes & Assess On Munic Prop, Contr Expend	10,390	A19504	10,238
TOTAL Taxes & Assess On Munic Prop	10,390		10,238
Distribution of Sales Tax	13,317,276	A19854	11,374,831
TOTAL Distribution of Sales Tax	13,317,276		11,374,831
TOTAL General Government Support	32,094,738		30,728,980
Community College Tuition, contr Expend	411,450	A24904	367,282
TOTAL Community College Tuition	411,450		367,282
Contribution, community College, contr Expen	2,976,233	A24954	3,086,233
TOTAL Contribution	2,976,233		3,086,233
Education Handicapped Children, contr Expen	4,918,436	A29604	5,390,979
TOTAL Education Handicapped Children	4,918,436		5,390,979

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Education Activities,contr Expend	820,946	A29804	
TOTAL Other Education Activities	820,946		0
TOTAL Education	9,127,065		8,844,494
Sheriff,pers Serv	3,786,071	A31101	3,706,475
Sheriff, Equip & Cap Outlay	201,546	A31102	365,357
Sheriff, Contr Expend	278,134	A31104	282,618
Sheriff, Empl Bnfts	1,715,372	A31108	1,710,454
TOTAL Sheriff	5,981,123		6,064,904
Probation, Pers Serv	2,147,760	A31401	2,163,880
Probation, Equip & Cap Outlay	22,991	A31402	38,339
Probation, Contr Expend	126,107	A31404	113,786
Probation, Empl Bnfts	959,378	A31408	1,006,969
TOTAL Probation	3,256,236		3,322,974
Jail, Pers Serv	3,166,397	A31501	3,274,825
Jail, Equip & Cap Outlay	99,344	A31502	124,231
Jail, Contr Expend	780,140	A31504	735,682
Jail, Empl Bnfts	1,433,626	A31508	1,526,215
TOTAL Jail	5,479,507		5,660,953
Rehab Serv Planning, Pers Serv	117,201	A31551	121,563
Rehab Serv Planning, Equip & Cap Outlay		A31552	
Rehab Serv Planning, Contr Expend	31,492	A31554	25,595
Rehab Serv Planning, Empl Bnfts	53,080	A31558	56,629
TOTAL Rehab Serv Planning	201,773		203,787
Fire, Pers Serv	1,859,609	A34101	1,996,025
Fire, Equip & Cap Outlay	14,003	A34102	13,400
Fire, Contr Expend	1,295,158	A34104	1,311,948
Fire, Empl Bnfts	840,938	A34108	930,035
TOTAL Fire	4,009,708		4,251,408
Other Animal Control, Contr Expend	35,745	A35204	36,460
TOTAL Other Animal Control	35,745		36,460
Safety Inspection, Pers Serv	86,818	A36201	110,852
Safety Inspection, Equip & Cap Outlay		A36202	1,310
Safety Inspection, Contr Expend	5,308	A36204	3,546
Safety Inspection, Empl Bnfts	39,320	A36208	51,646
TOTAL Safety Inspection	131,446		167,354
TOTAL Public Safety	19,095,538		19,707,840
Public Health, Pers Serv	2,637,854	A40101	2,722,774
Public Health, Equip & Cap Outlay	26,811	A40102	300,810
Public Health, Contr Expend	1,417,292	A40104	1,535,139
Public Health, Empl Bnfts	1,186,796	A40108	1,258,721
TOTAL Public Health	5,268,753		5,817,444
Family Health Plan Ser, Contr Expend	71,596	A40354	73,028
TOTAL Family Health Plan Ser	71,596		73,028
Physically Handicapped, Pers Serv	854,881	A40461	832,655
Physically Handicapped, Equip & Cap Outlay	4,016	A40462	1,139
Physically Handicapped, Contr Expend	56,892	A40464	73,575

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Physically Handicapped, Empl Bnfts	387,175	A40468	388,125
TOTAL Physically Handicapped	1,302,964		1,295,494
Wic Program & Enap,pers Serv	290,196	A40821	292,846
Wic Program & Enap, Equip & Cap Outlay	24,651	A40822	4,115
Wic Program & Enap,contr Expend	89,825	A40824	86,604
Wic Program & Enap,empl Bnfts	131,430	A40828	136,437
TOTAL Wic Program & Enap	536,102		520,002
Alcoholic Addic Control, Pers Serv	57,865	A42501	59,256
Alcoholic Addic Control, Equip & Cap Outla	2,989	A42502	1,068
Alcoholic Addic Control, Contr Expend	68,776	A42504	17,290
Alcoholic Addic Control, Empl Bnfts	26,207	A42508	27,607
TOTAL Alcoholic Addic Control	155,837		105,221
Mental Health Admin,pers Serv	889,275	A43101	983,797
Mental Health Admin,equip & Cap Outlay	13,447	A43102	1,514
Mental Health Admin,contr Expend	-885,329	A43104	-829,884
Mental Health Admin,empl Bnfts	402,807	A43108	456,641
TOTAL Mental Health Admin	420,200		612,068
Mental Health Prog,pers Serv	3,007,346	A43201	2,947,527
Mental Health Prog,equip & Cap Outlay	2,540	A43202	3,526
Mental Health Prog,contr Expend	1,316,595	A43204	1,415,553
Mental Health Prog, Empl Bnfts	1,363,591	A43208	1,374,686
TOTAL Mental Health Prog	5,690,072		5,741,292
Contracted Mental Health Service	4,636,561	A43224	4,777,209
TOTAL Contracted Mental Health Service	4,636,561		4,777,209
Psych Exp, Crim Act, Contr Expend	350,616	A43904	233,188
TOTAL Psych Exp	350,616		233,188
TOTAL Health	18,432,701		19,174,946
Bus Operations, Pers Serv	79,185	A56301	89,933
Bus Operations, Equip & Cap Outlay		A56302	60
Bus Operations, Contr Expend	11,463,517	A56304	14,685,556
Bus Operations, Empl Bnfts	34,393	A56308	37,087
TOTAL Bus Operations	11,577,095		14,812,636
Other Transportation, Pers Serv	175,393	A56801	198,259
Other Transportation, Equip & Cap Outlay	5,988	A56802	4,669
Other Transportation, Contr Expend	47,466	A56804	47,555
Other Transportation, Empl Bnfts	78,857	A56808	92,442
TOTAL Other Transportation	307,704		342,925
TOTAL Transportation	11,884,799		15,155,561
Admin, Pers Serv	8,809,284	A60101	9,234,001
Admin, Equip & Cap Outlay	30,497	A60102	199,563
Admin, Contr Expend	6,209,133	A60104	9,602,850
Admin, Empl Bnfts	3,989,340	A60108	4,303,248
TOTAL Admin	19,038,254		23,339,662
Day Care, Contr Expend	1,453,802	A60554	1,440,052
TOTAL Day Care	1,453,802		1,440,052

COUNTY OF Tompkins
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Services For Recipients, Contr Expend	916,135	A60704	920,467
TOTAL Services For Recipients	916,135		920,467
Medicaid	11,647,882	A61004	11,632,334
TOTAL Medicaid	11,647,882		11,632,334
Medical Assistance, Contr Expend	2,166	A61014	0
TOTAL Medical Assistance	2,166		0
Family Assistance, Contr Expend	4,040,934	A61094	3,500,178
TOTAL Family Assistance	4,040,934		3,500,178
Child Care, Contr Expend	6,440,638	A61194	5,429,160
TOTAL Child Care	6,440,638		5,429,160
Juvenile Delinquent, Contr Expend	406,968	A61234	524,162
TOTAL Juvenile Delinquent	406,968		524,162
State Training School, Contr Expend	45,789	A61294	168,964
TOTAL State Training School	45,789		168,964
Safety Net, Contr Expend	3,675,356	A61404	4,719,731
TOTAL Safety Net	3,675,356		4,719,731
Home Energy Assistance, Contr Expend	42,435	A61414	41,118
TOTAL Home Energy Assistance	42,435		41,118
Emergency Aid For Adults, Contr Expend	277,342	A61424	184,765
TOTAL Emergency Aid For Adults	277,342		184,765
Community Action, Contr Expend	2,793,587	A63104	3,108,884
TOTAL Community Action	2,793,587		3,108,884
Promotion of Industry, Contr Expend	245,500	A64204	250,410
TOTAL Promotion of Industry	245,500		250,410
Market Research -Tourism, Contr Expend	2,282,367	A64754	2,391,538
TOTAL Market Research -Tourism	2,282,367		2,391,538
Veterans Service, Pers Serv		A65101	28,556
Veterans Service, Equip & Cap Outlay		A65102	1,669
Veterans Service, Contr Expend		A65104	3,473
Veterans Service, Empl Bnfts		A65108	13,304
TOTAL Veterans Service	0		47,002
Programs For Aging, Pers Serv	634,862	A67721	608,341
Programs For Aging, Equip & Cap Outlay	388	A67722	14,619
Programs For Aging, Contr Expend	1,533,749	A67724	1,548,069
Programs For Aging, Empl Bnfts	283,440	A67728	283,426
TOTAL Programs For Aging	2,452,439		2,454,455
Other Eco & Dev, Contr Expend	688,765	A69894	754,642
TOTAL Other Eco & Dev	688,765		754,642
TOTAL Economic Assistance And Opportunity	56,450,359		60,907,524
Recreation Admini, Pers Serv	282,981	A70201	295,718
Recreation Admini, Equip & Cap Outlay	6,028	A70202	0
Recreation Admini, Contr Expend	84,077	A70204	87,442
Recreation Admini, Empl Bnfts	127,886	A70208	137,431
TOTAL Recreation Admini	500,972		520,591

COUNTY OF Tompkins
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Joint Youth Prog, Contr Expend	1,343,863	A73204	1,414,960
TOTAL Joint Youth Prog	1,343,863		1,414,960
Library, Contr Expend	3,745,909	A74104	3,816,100
TOTAL Library	3,745,909		3,816,100
Historian, Contr Expend	145,653	A75104	210,091
TOTAL Historian	145,653		210,091
Celebrations, Contr Expend	6,608	A75504	6,768
TOTAL Celebrations	6,608		6,768
TOTAL Culture And Recreation	5,743,005		5,968,510
Planning, Pers Serv	643,003	A80201	759,017
Planning, Equip & Cap Outlay	55,472	A80202	39,895
Planning, Contr Expend	349,778	A80204	464,269
Planning, Empl Bnfts	289,448	A80208	352,681
TOTAL Planning	1,337,701		1,615,862
Human Rights, Pers Serv	194,326	A80401	158,673
Human Rights, Equip & Cap Outlay	2,896	A80402	0
Human Rights, Contr Expend	10,584	A80404	28,748
Human Rights, Empl Bnfts	88,101	A80408	73,926
TOTAL Human Rights	295,907		261,347
Conservation, Contr Expend	362,131	A87104	246,974
TOTAL Conservation	362,131		246,974
TOTAL Home And Community Services	1,995,739		2,124,183
Other Employee Benefits (spec)	994,313	A90898	1,727,586
TOTAL Employee Benefits	994,313		1,727,586
TOTAL Expenditures	155,818,257		164,339,624
Transfers, Other Funds	10,750,978	A99019	10,846,421
Trans To Risk Retention Fund		A99029	
Transfers, Capital Projects Fund	2,346,436	A99509	3,611,767
TOTAL Operating Transfers	13,097,414		14,458,188
TOTAL Other Uses	13,097,414		14,458,188
TOTAL Expenditures	168,915,671		178,797,812

COUNTY OF Tompkins
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	44,886,063	A8021	49,665,772
Restated Fund Balance - Beg of Year	44,886,063	A8022	49,665,772
ADD - REVENUES AND OTHER SOURCES	173,695,380		183,470,632
DEDUCT - EXPENDITURES AND OTHER USES	168,915,671		178,797,812
Fund Balance - End of Year	49,665,772	A8029	54,338,592

COUNTY OF Tompkins
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	49,898,306	A1049N	51,268,103
Est Rev - Real Property Tax Items	1,989,931	A1099N	1,915,130
Est Rev - Non Property Tax Items	54,335,050	A1199N	56,529,841
Est Rev - Departmental Income	8,928,724	A1299N	9,682,642
Est Rev - Intergovernmental Charges	10,912	A2399N	0
Est Rev - Use of Money And Property	521,661	A2499N	484,116
Est Rev - Licenses And Permits	4,500	A2599N	4,500
Est Rev - Fines And Forfeitures	120,375	A2649N	73,000
Est Rev - Sale of Prop And Comp For Loss	563,036	A2699N	554,600
Est Rev - Miscellaneous Local Sources	1,847,598	A2799N	1,986,942
Est Rev - Interfund Revenues	491,008	A2801N	480,093
Est Rev - State Aid	42,785,479	A3099N	44,378,549
Est Rev - Federal Aid	17,713,710	A4099N	18,308,478
TOTAL Estimated Revenues	179,210,290		185,665,994
Appropriated Fund Balance	2,422,242	A599N	2,177,796
TOTAL Estimated Other Sources	2,422,242		2,177,796
TOTAL Estimated Revenues	181,632,532		187,843,790

COUNTY OF Tompkins
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	33,811,046	A1999N	35,126,999
App - Education	9,386,514	A2999N	10,270,741
App - Public Safety	20,664,273	A3999N	21,487,930
App - Health	19,826,739	A4999N	20,577,561
App - Transportation	10,488,215	A5999N	11,882,832
App - Economic Assistance And Opportunity	66,858,315	A6999N	67,226,823
App - Culture And Recreation	5,995,509	A7999N	6,152,056
App - Home And Community Services	2,274,136	A8999N	2,171,035
TOTAL Appropriations	169,304,747		174,895,977
App - Interfund Transfer	12,327,785	A9999N	12,947,813
TOTAL Other Uses	12,327,785		12,947,813
TOTAL Appropriations	181,632,532		187,843,790

COUNTY OF Tompkins
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,141,146	CD200	462,927
Cash In Time Deposits	54,164	CD201	322,386
Petty Cash	100	CD210	100
TOTAL Cash	1,195,410		785,413
Accounts Receivable	328,233	CD380	29,959
Rehabilitation Loan Receivable	753,670	CD390	442,721
TOTAL Other Receivables (net)	1,081,903		472,680
Due From State And Federal Government	96,607	CD410	129,200
TOTAL State And Federal Aid Receivables	96,607		129,200
Due From Other Funds	48,389	CD391	10,969
TOTAL Due From Other Funds	48,389		10,969
TOTAL Assets	2,422,309		1,398,262

COUNTY OF Tompkins
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	337,926	CD600	31,564
TOTAL Accounts Payable	337,926		31,564
Accrued Liabilities	19,660	CD601	6,990
TOTAL Accrued Liabilities	19,660		6,990
Due To Other Funds	12,875	CD630	9,408
TOTAL Due To Other Funds	12,875		9,408
Due To Other Governments	1,313	CD631	1,313
TOTAL Due To Other Governments	1,313		1,313
TOTAL Liabilities	371,774		49,275
Deferred Inflows of Resources			
Deferred Inflow of Resources	753,670	CD691	442,721
TOTAL Deferred Inflows of Resources	753,670		442,721
TOTAL Deferred Inflows of Resources	753,670		442,721
Fund Balance			
Other Restricted Fund Balance	1,296,865	CD899	906,266
TOTAL Restricted Fund Balance	1,296,865		906,266
TOTAL Fund Balance	1,296,865		906,266
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,422,309		1,398,262

COUNTY OF Tompkins
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For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Other General Department Inc	2,073	CD1289	3,256
Community Development Income	200,528	CD2170	527,811
TOTAL Departmental Income	202,601		531,067
Interest And Earnings		CD2401	991
TOTAL Use of Money And Property	0		991
Refunds of Prior Year's Expenditures	74	CD2701	
Gifts And Donations	110,490	CD2705	88,139
Grants From Local Governments	271,250	CD2706	
TOTAL Miscellaneous Local Sources	381,814		88,139
Interfund Revenues	43,008	CD2801	32,504
TOTAL Interfund Revenues	43,008		32,504
Federal Aid - Other	402,949	CD4089	410,570
Federal Aid - Workforce Investment Act	653,911	CD4791	802,613
TOTAL Federal Aid	1,056,860		1,213,183
TOTAL Revenues	1,684,283		1,865,884
Interfund Transfers	262,067	CD5031	
TOTAL Interfund Transfers	262,067		0
TOTAL Other Sources	262,067		0
TOTAL Revenues	1,946,350		1,865,884

COUNTY OF Tompkins
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Job Train Admin, Per Serv	646,370	CD62901	755,788
Job Train Admin, Equip & Cap Outlay	2,959	CD62902	7,037
Job Train Admin, Contr Expend	468,126	CD62904	462,123
Job Train Admin, Empl Bnfts	229,829	CD62908	268,375
TOTAL Job Train Admin	1,347,284		1,493,323
TOTAL Economic Assistance And Opportunity	1,347,284		1,493,323
Supportive Housing, Contr Expend	702,293	CD86504	377,160
TOTAL Supportive Housing	702,293		377,160
Plan & Manage Devel, Equip & Cap Outlay		CD86842	
TOTAL Plan & Manage Devel	0		0
TOTAL Home And Community Services	702,293		377,160
TOTAL Expenditures	2,049,577		1,870,483
Transfers, Capital Projects Fund		CD99509	386,000
TOTAL Operating Transfers	0		386,000
TOTAL Other Uses	0		386,000
TOTAL Expenditures	2,049,577		2,256,483

COUNTY OF Tompkins
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,400,092	CD8021	1,296,865
Restated Fund Balance - Beg of Year	1,400,092	CD8022	1,296,865
ADD - REVENUES AND OTHER SOURCES	1,946,350		1,865,884
DEDUCT - EXPENDITURES AND OTHER USES	2,049,577		2,256,483
Fund Balance - End of Year	1,296,865	CD8029	906,266

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	2,009,443	CL200	1,519,998
Cash In Time Deposits	116,172	CL201	420,712
Petty Cash	750	CL210	750
TOTAL Cash	2,126,365		1,941,460
Accounts Receivable	211,204	CL380	126,137
Allowance For Receivables (credit)	-16,081	CL389	-14,772
TOTAL Other Receivables (net)	195,123		111,365
Due From State And Federal Government	37,980	CL410	640,465
TOTAL State And Federal Aid Receivables	37,980		640,465
Due From Other Funds	431	CL391	631
TOTAL Due From Other Funds	431		631
Prepaid Expenses	166	CL480	966
TOTAL Prepaid Expenses	166		966
Cash Special Reserves	244,151	CL230	294,151
TOTAL Restricted Assets	244,151		294,151
TOTAL Assets	2,604,216		2,989,038

COUNTY OF Tompkins
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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	538,892	CL600	529,814
TOTAL Accounts Payable	538,892		529,814
Accrued Liabilities	36,742	CL601	9,924
TOTAL Accrued Liabilities	36,742		9,924
Due To Other Funds	16,781	CL630	95,282
TOTAL Due To Other Funds	16,781		95,282
TOTAL Liabilities	592,415		635,020
Deferred Inflows of Resources			
Deferred Inflow of Resources		CL691	0
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Not in Spendable Form	166	CL806	966
TOTAL Nonspendable Fund Balance	166		966
Capital Reserve	244,151	CL878	294,151
TOTAL Restricted Fund Balance	244,151		294,151
Assigned Unappropriated Fund Balance	1,767,484	CL915	2,058,901
TOTAL Assigned Fund Balance	1,767,484		2,058,901
TOTAL Fund Balance	2,011,801		2,354,018
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,604,216		2,989,038

COUNTY OF Tompkins
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Refuse & Garbage Charges	5,259,841	CL2130	5,301,775
TOTAL Departmental Income	5,259,841		5,301,775
Interest And Earnings	3,384	CL2401	4,788
TOTAL Use of Money And Property	3,384		4,788
Sale of Scrap Materials	306,224	CL2650	179,049
Sales, Other	10,510	CL2655	12,504
TOTAL Sale of Property And Compensation For Loss	316,734		191,553
Refunds of Prior Year's Expenditures	47	CL2701	
Unclassified (specify)	3,705	CL2770	4,205
Additional Description primarily annual hauler permit fees			
TOTAL Miscellaneous Local Sources	3,752		4,205
St Aid - Other Home And Community Service	103,747	CL3989	810,811
TOTAL State Aid	103,747		810,811
TOTAL Revenues	5,687,458		6,313,132
TOTAL Revenues	5,687,458		6,313,132

COUNTY OF Tompkins
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Refuse & Garbage, Pers Serv	776,305	CL81601	787,818
Refuse & Garbage, Equip Cap Outlay	100,718	CL81602	63,475
Refuse & Garbage, Contr Expend	4,658,345	CL81604	4,575,932
Refuse & Garbage, Empl Bnfts	351,883	CL81608	367,138
TOTAL Refuse & Garbage	5,887,251		5,794,363
TOTAL Home And Community Services	5,887,251		5,794,363
TOTAL Expenditures	5,887,251		5,794,363
Transfers, Other Funds	759,828	CL99019	176,552
TOTAL Operating Transfers	759,828		176,552
TOTAL Other Uses	759,828		176,552
TOTAL Expenditures	6,647,079		5,970,915

COUNTY OF Tompkins
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(CL) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,971,422	CL8021	2,011,801
Restated Fund Balance - Beg of Year	2,971,422	CL8022	2,011,801
ADD - REVENUES AND OTHER SOURCES	5,687,458		6,313,132
DEDUCT - EXPENDITURES AND OTHER USES	6,647,079		5,970,915
Fund Balance - End of Year	2,011,801	CL8029	2,354,018

COUNTY OF Tompkins
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(CT) TRANSPORTATION

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	295,120	CT200	200,325
Cash In Time Deposits	5,805	CT201	5,858
Petty Cash	300	CT210	300
TOTAL Cash	301,225		206,483
Accounts Receivable	436,530	CT380	1,133,485
TOTAL Other Receivables (net)	436,530		1,133,485
Due From State And Federal Government	189,340	CT410	207,179
TOTAL State And Federal Aid Receivables	189,340		207,179
Due From Other Funds	250,000	CT391	
TOTAL Due From Other Funds	250,000		0
Prepaid Expenses	663	CT480	14,374
TOTAL Prepaid Expenses	663		14,374
TOTAL Assets	1,177,758		1,561,521

COUNTY OF Tompkins
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(CT) TRANSPORTATION

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	150,488	CT600	245,144
TOTAL Accounts Payable	150,488		245,144
Accrued Liabilities	38,311	CT601	11,573
TOTAL Accrued Liabilities	38,311		11,573
Due To Other Funds	125,680	CT630	35,003
TOTAL Due To Other Funds	125,680		35,003
TOTAL Liabilities	314,479		291,720
Deferred Inflows of Resources			
Deferred Inflow of Resources	429	CT691	429
TOTAL Deferred Inflows of Resources	429		429
TOTAL Deferred Inflows of Resources	429		429
Fund Balance			
Not in Spendable Form	663	CT806	14,374
TOTAL Nonspendable Fund Balance	663		14,374
Assigned Unappropriated Fund Balance	862,187	CT915	1,254,998
TOTAL Assigned Fund Balance	862,187		1,254,998
TOTAL Fund Balance	862,850		1,269,372
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,177,758		1,561,521

COUNTY OF Tompkins
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(CT) TRANSPORTATION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Airport Fees & Rentals	855,409	CT1770	817,222
Other Transportation DepT. Income	659,742	CT1789	609,391
TOTAL Departmental Income	1,515,151		1,426,613
Misc Revenue, Other Govts	109,281	CT2389	111,327
TOTAL Intergovernmental Charges	109,281		111,327
Interest And Earnings	229	CT2401	273
Rental of Real Property	1,651,758	CT2410	1,899,094
TOTAL Use of Money And Property	1,651,987		1,899,367
Sales, Other	38,790	CT2655	
TOTAL Sale of Property And Compensation For Loss	38,790		0
Refunds of Prior Year's Expenditures	13	CT2701	811
Grants From Local Governments	30,000	CT2706	
Unclassified (specify)	11,315	CT2770	35,738
Additional Description Reimburse fr Contractor for our expens			
TOTAL Miscellaneous Local Sources	41,328		36,549
St Aid, Other Transportation	15,411	CT3589	
TOTAL State Aid	15,411		0
TOTAL Revenues	3,371,948		3,473,856
TOTAL Revenues	3,371,948		3,473,856

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(CT) TRANSPORTATION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Airport, Personal Services	922,559	CT56101	967,998
Airport, Equipment & Capital Outlay	157,188	CT56102	62,411
Airport, Contractual Expenditures	1,609,611	CT56104	1,509,485
Airport, Employee Benefits	418,574	CT56108	450,990
TOTAL Airport	3,107,932		2,990,884
TOTAL Transportation	3,107,932		2,990,884
TOTAL Expenditures	3,107,932		2,990,884
Transfers, Other Funds	75,350	CT99019	76,450
TOTAL Operating Transfers	75,350		76,450
TOTAL Other Uses	75,350		76,450
TOTAL Expenditures	3,183,282		3,067,334

COUNTY OF Tompkins
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(CT) TRANSPORTATION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	674,184	CT8021	862,850
Restated Fund Balance - Beg of Year	674,184	CT8022	862,850
ADD - REVENUES AND OTHER SOURCES	3,371,948		3,473,856
DEDUCT - EXPENDITURES AND OTHER USES	3,183,282		3,067,334
Fund Balance - End of Year	862,850	CT8029	1,269,372

COUNTY OF Tompkins
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(D) COUNTY ROAD

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,450,933	D200	97,201
Cash In Time Deposits	1,199,814	D201	717,710
Petty Cash	200	D210	200
TOTAL Cash	2,650,947		815,111
Accounts Receivable	60	D380	13,499
TOTAL Other Receivables (net)	60		13,499
Due From State And Federal Government	52,208	D410	214,935
TOTAL State And Federal Aid Receivables	52,208		214,935
Due From Other Funds	6,068	D391	6,042
TOTAL Due From Other Funds	6,068		6,042
TOTAL Assets	2,709,283		1,049,587

COUNTY OF Tompkins
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(D) COUNTY ROAD

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	218,556	D600	177,807
TOTAL Accounts Payable	218,556		177,807
Accrued Liabilities	93,517	D601	23,092
TOTAL Accrued Liabilities	93,517		23,092
Due To Other Funds	578,234	D630	103,402
TOTAL Due To Other Funds	578,234		103,402
TOTAL Liabilities	890,307		304,301
Fund Balance			
Assigned Unappropriated Fund Balance	1,818,976	D915	745,286
TOTAL Assigned Fund Balance	1,818,976		745,286
TOTAL Fund Balance	1,818,976		745,286
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,709,283		1,049,587

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(D) COUNTY ROAD

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Misc Revenue, Other Govts	60	D2389	
TOTAL Intergovernmental Charges	60		0
Interest And Earnings	3,006	D2401	12,346
TOTAL Use of Money And Property	3,006		12,346
Permits, Other	7,382	D2590	20,315
TOTAL Licenses And Permits	7,382		20,315
Sales of Scrap & Excess Materials	16,672	D2650	4,519
Insurance Recoveries	1,648	D2680	
TOTAL Sale of Property And Compensation For Loss	18,320		4,519
Refunds of Prior Year's Expenditures		D2701	111
Unclassified (specify)		D2770	36,663
TOTAL Miscellaneous Local Sources	0		36,774
St Aid, Consolidated Highway Aid	2,021,518	D3501	2,016,275
St Aid, Other Transportation	754,579	D3589	753,382
TOTAL State Aid	2,776,097		2,769,657
TOTAL Revenues	2,804,865		2,843,611
Interfund Transfers	4,936,912	D5031	5,134,014
TOTAL Interfund Transfers	4,936,912		5,134,014
TOTAL Other Sources	4,936,912		5,134,014
TOTAL Revenues	7,741,777		7,977,625

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(D) COUNTY ROAD

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Administration-Equip&cap Outlay		D17102	
TOTAL Administration-Equip&cap Outlay	0		0
TOTAL General Government Support	0		0
Traffic Control, Equip & Cap Outlay	7,516	D33102	12,986
Traffic Control, Contr Expen	187,027	D33104	196,939
TOTAL Traffic Control	194,543		209,925
TOTAL Public Safety	194,543		209,925
Street Admin, Pers Serv	176,115	D50101	180,724
Street Admin, Equip & Cap Outlay	403	D50102	
Street Admin, Contr Expend	7,469	D50104	6,310
Street Admin, Empl Bnfts	79,894	D50108	84,193
TOTAL Street Admin	263,881		271,227
Maint of Streets, Pers Serv	1,598,255	D51101	1,710,907
Maint of Streets, Equip & Cap Outlay	3,885	D51102	10,243
Maint of Streets, Contr Expend	1,096,950	D51104	1,293,923
Maint of Streets, Empl Bnfts	693,474	D51108	779,007
TOTAL Maint of Streets	3,392,564		3,794,080
Perm Improve Highway, Contr Expend	2,021,518	D51124	2,016,275
TOTAL Perm Improve Highway	2,021,518		2,016,275
Maint of Bridges, Contr Expend	249,763	D51204	257,043
TOTAL Maint of Bridges	249,763		257,043
Snow Removal, Contr Expend	1,354,639	D51424	1,238,672
TOTAL Snow Removal	1,354,639		1,238,672
TOTAL Transportation	7,282,365		7,577,297
TOTAL Expenditures	7,476,908		7,787,222
Transfers, Capital Projects Fund	724,675	D99509	1,264,093
TOTAL Operating Transfers	724,675		1,264,093
TOTAL Other Uses	724,675		1,264,093
TOTAL Expenditures	8,201,583		9,051,315

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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,278,782	D8021	1,818,976
Restated Fund Balance - Beg of Year	2,278,782	D8022	1,818,976
ADD - REVENUES AND OTHER SOURCES	7,741,777		7,977,625
DEDUCT - EXPENDITURES AND OTHER USES	8,201,583		9,051,315
Fund Balance - End of Year	1,818,976	D8029	745,286

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(D) COUNTY ROAD

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Licenses And Permits	4,000	D2599N	4,000
Est Rev - Sale of Prop And Comp For Loss	2,000	D2699N	4,000
Est Rev - State Aid	2,482,948	D3099N	2,476,509
TOTAL Estimated Revenues	2,488,948		2,484,509
Estimated - Interfund Transfer	5,091,820	D5031N	5,377,848
TOTAL Estimated Other Sources	5,091,820		5,377,848
TOTAL Estimated Revenues	7,580,768		7,862,357

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(D) COUNTY ROAD

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Public Safety	215,368	D3999N	215,368
App - Transportation	7,365,400	D5999N	7,646,989
TOTAL Appropriations	7,580,768		7,862,357
TOTAL Appropriations	7,580,768		7,862,357

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	350,694	DM200	700,798
TOTAL Cash	350,694		700,798
Accounts Receivable	983	DM380	5,158
TOTAL Other Receivables (net)	983		5,158
Due From Other Funds	544,317	DM391	568
TOTAL Due From Other Funds	544,317		568
TOTAL Assets	895,994		706,524

COUNTY OF Tompkins
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	237,709	DM600	66,406
TOTAL Accounts Payable	237,709		66,406
Accrued Liabilities	12,570	DM601	3,350
TOTAL Accrued Liabilities	12,570		3,350
Due To Other Funds	6,223	DM630	1,732
TOTAL Due To Other Funds	6,223		1,732
TOTAL Liabilities	256,502		71,488
Fund Balance			
Assigned Appropriated Fund Balance	405,000	DM914	100,000
Assigned Unappropriated Fund Balance	234,492	DM915	535,036
TOTAL Assigned Fund Balance	639,492		635,036
TOTAL Fund Balance	639,492		635,036
TOTAL Liabilities, Deferred Inflows And Fund Balance	895,994		706,524

COUNTY OF Tompkins
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	482	DM2401	497
TOTAL Use of Money And Property	482		497
Sales of Scrap & Excess Materials	1,596	DM2650	
Sales of Equipment	14,382	DM2665	204,848
Insurance Recoveries	228	DM2680	
TOTAL Sale of Property And Compensation For Loss	16,206		204,848
Refunds of Prior Year's Expenditures	1,240	DM2701	65
TOTAL Miscellaneous Local Sources	1,240		65
Interfund Revenues	1,605,724	DM2801	1,560,326
TOTAL Interfund Revenues	1,605,724		1,560,326
TOTAL Revenues	1,623,652		1,765,736
TOTAL Revenues	1,623,652		1,765,736

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Machinery, Pers Serv	288,656	DM51301	311,082
Machinery, Equip & Cap Outlay	892,452	DM51302	568,882
Machinery, Contr Expend	687,437	DM51304	744,457
Machinery, Empl Bnfts	131,956	DM51308	145,771
TOTAL Machinery	2,000,501		1,770,192
TOTAL Transportation	2,000,501		1,770,192
TOTAL Expenditures	2,000,501		1,770,192
TOTAL Expenditures	2,000,501		1,770,192

COUNTY OF Tompkins
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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,016,341	DM8021	639,492
Restated Fund Balance - Beg of Year	1,016,341	DM8022	639,492
ADD - REVENUES AND OTHER SOURCES	1,623,652		1,765,736
DEDUCT - EXPENDITURES AND OTHER USES	2,000,501		1,770,192
Fund Balance - End of Year	639,492	DM8029	635,036

COUNTY OF Tompkins
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(DM) ROAD MACHINERY

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Sale of Prop And Comp For Loss	122,000	DM2699N	194,000
Est Rev - Interfund Revenues	1,607,717	DM2801N	1,663,714
TOTAL Estimated Revenues	1,729,717		1,857,714
Appropriated Reserve	0	DM511N	
Appropriated Fund Balance	405,000	DM599N	100,000
TOTAL Estimated Other Sources	405,000		100,000
TOTAL Estimated Revenues	2,134,717		1,957,714

COUNTY OF Tompkins
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(DM) ROAD MACHINERY

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	2,134,717	DM5999N	1,957,714
TOTAL Appropriations	2,134,717		1,957,714
TOTAL Appropriations	2,134,717		1,957,714

COUNTY OF Tompkins
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(EM) ENTERPRISE MISCELLANEOUS

Statement of Net Position

Code Description	2018	EdpCode	2019
Assets			
Cash		EM200	68,023
TOTAL Cash	0		68,023
Leases Receivable		EM454	12,561
TOTAL Investments	0		12,561
Due From Other Funds	169,411	EM391	169,411
TOTAL Due From Other Funds	169,411		169,411
Prepaid Expenses		EM480	2,791
TOTAL Prepaid Expenses	0		2,791
Land		EM101	
Construction Work In Progress	3,311,673	EM105	3,361,259
TOTAL Fixed Assets (net)	3,311,673		3,361,259
TOTAL Assets	3,481,084		3,614,045

COUNTY OF Tompkins
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(EM) ENTERPRISE MISCELLANEOUS

Statement of Net Position

Code Description	2018	EdpCode	2019
Accounts Payable	481,084	EM600	14,161
TOTAL Accounts Payable	481,084		14,161
Customers' Deposits		EM615	16,036
TOTAL Other Deposits	0		16,036
Due To Other Funds	15,301	EM630	531,500
TOTAL Due To Other Funds	15,301		531,500
TOTAL Liabilities	496,385		561,697
Fund Balance			
Net Assets-Restricted For Other Purposes		EM923	2,791
Net Assets-Unrestricted (deficit)	2,984,699	EM924	3,049,557
TOTAL Net Position	2,984,699		3,052,348
TOTAL Fund Balance	2,984,699		3,052,348
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,481,084		3,614,045

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(EM) ENTERPRISE MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Rental of Real Property		EM2410	160,357
TOTAL Use of Money And Property	0		160,357
TOTAL Revenues	0		160,357
Interfund Transfers	2,937,000	EM5031	
TOTAL Interfund Transfers	2,937,000		0
	2,937,000		0
TOTAL Revenues	2,937,000		160,357

COUNTY OF Tompkins
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(EM) ENTERPRISE MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Expenses			
Other Culture And Recreation-Contr Expend	15,301	EM79894	92,708
TOTAL Other Culture And Recreation-Contr Expend	15,301		92,708
TOTAL Contractual Expenses	15,301		92,708
TOTAL Expenses	15,301		92,708
TOTAL Expenses	15,301		92,708

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(EM) ENTERPRISE MISCELLANEOUS

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Net Position - Beginning of Year		EM8021	2,984,699
Prior Period Adj -Increase In Net Position	63,000	EM8012	
Restated Net Position - Beg of Year	63,000	EM8022	2,984,699
ADD - REVENUES AND OTHER SOURCES	2,937,000		160,357
DEDUCT - EXPENDITURES AND OTHER USES	15,301		92,708
Net Position - End of Year	2,984,699	EM8029	3,052,348

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(EM) ENTERPRISE MISCELLANEOUS

Cash Flow

Code Description	2018	EdpCode	2019
Inc/dec In Assets-Other Than Cash		EM7183	
Inc/dec In Liabilities Other Than Cash		EM7184	
Other Reconciling Items		EM7185	
TOTAL Reconciliation of Operating Income To Cash	0		0

COUNTY OF Tompkins
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	10,672,157	H200	8,244,847
Cash In Time Deposits	10,848,186	H201	11,714,123
TOTAL Cash	21,520,343		19,958,970
Accounts Receivable	56,702	H380	
TOTAL Other Receivables (net)	56,702		0
Due From State And Federal Government	1,670,578	H410	880,393
TOTAL State And Federal Aid Receivables	1,670,578		880,393
Due From Other Funds	885,705	H391	4,965,871
TOTAL Due From Other Funds	885,705		4,965,871
TOTAL Assets	24,133,328		25,805,234

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,724,302	H600	5,829,616
TOTAL Accounts Payable	1,724,302		5,829,616
Bond Anticipation Notes Payable	5,174,000	H626	10,925,000
TOTAL Notes Payable	5,174,000		10,925,000
Due To Other Funds	972,345	H630	9,322,645
TOTAL Due To Other Funds	972,345		9,322,645
TOTAL Liabilities	7,870,647		26,077,261
Fund Balance			
Other Restricted Fund Balance	3,615,330	H899	
Additional Description Negative due to Timing difference on Airport			
TOTAL Restricted Fund Balance	3,615,330		0
Committed Fund Balance		H913	
TOTAL Committed Fund Balance	0		0
Assigned Unappropriated Fund Balance	12,647,351	H915	
TOTAL Assigned Fund Balance	12,647,351		0
Unassigned Fund Balance		H917	-272,027
TOTAL Unassigned Fund Balance	0		-272,027
TOTAL Fund Balance	16,262,681		-272,027
TOTAL Liabilities, Deferred Inflows And Fund Balance	24,133,328		25,805,234

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	41,094	H2401	104,608
TOTAL Use of Money And Property	41,094		104,608
Refunds of Prior Year's Expenditures	366	H2701	
Gifts And Donations	390,370	H2705	4,635
Grants From Local Governments	56,702	H2706	364,067
Unclassified (specify)	851,450	H2770	82,573
Additional Description PFC & Sale of equip			
TOTAL Miscellaneous Local Sources	1,298,888		451,275
St Aid-Health Capital Proj	5,000	H3497	48,305
St Aid, Other Transportation	39,276	H3589	7,533,535
St Aid, Highway Cap Projects	1,064,970	H3591	155,904
St Aid, Culture & Rec-Capital Proj	300,000	H3897	
St Aid, Natural Resources Cap Proj	94,075	H3997	
TOTAL State Aid	1,503,321		7,737,744
FeD. Aid, Other Public Safety	73,596	H4389	108,736
Fed Aid Other Transportation	249,610	H4589	
Fed Aid, Airport Cap Proj	3,530,773	H4592	1,124,192
Fed Aid, Transp Cap Proj		H4597	1,233,900
TOTAL Federal Aid	3,853,979		2,466,828
TOTAL Revenues	6,697,282		10,760,455
Interfund Transfers	3,697,364	H5031	5,747,659
TOTAL Interfund Transfers	3,697,364		5,747,659
Serial Bonds	1,825,000	H5710	3,530,000
TOTAL Proceeds of Obligations	1,825,000		3,530,000
TOTAL Other Sources	5,522,364		9,277,659
TOTAL Revenues	12,219,646		20,038,114

COUNTY OF Tompkins
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Central Data Process & Cap Outlay	251,500	H16802	130,314
TOTAL Central Data Process & Cap Outlay	251,500		130,314
General Govt, Equip & Cap Outlay	183,686	H19972	2,268,796
TOTAL General Govt	183,686		2,268,796
TOTAL General Government Support	435,186		2,399,110
Public Safety Comm Sys, Equip & Cap Outlay	91,077	H30202	163,146
TOTAL Public Safety Comm Sys	91,077		163,146
TOTAL Public Safety	91,077		163,146
Health, Equip & Cap Outlay	216,311	H49972	222,415
TOTAL Health	216,311		222,415
TOTAL Health	216,311		222,415
Perm Improve Highway, Equip & Cap Outlay	3,365,551	H51122	3,481,485
TOTAL Perm Improve Highway	3,365,551		3,481,485
Airport, Equip & Cap Outlay	3,847,260	H56102	29,767,691
TOTAL Airport	3,847,260		29,767,691
Bus Operations, Equip & Cap Outlay	2,020,434	H56302	
TOTAL Bus Operations	2,020,434		0
Other Transportation, Equip & Cap Outlay		H59892	5,556
TOTAL Other Transportation	0		5,556
TOTAL Transportation	9,233,245		33,254,732
Library Equip & Cap Outlay	89,594	H74972	
TOTAL Library Equip & Cap Outlay	89,594		0
TOTAL Culture And Recreation	89,594		0
Refuse & Garbage, Equip & Cap Outlay	440,691	H81602	108,619
TOTAL Refuse & Garbage	440,691		108,619
Flood & Erosion Control, Equip & Cap Outla	28,000	H87452	
TOTAL Flood & Erosion Control	28,000		0
TOTAL Home And Community Services	468,691		108,619
TOTAL Expenditures	10,534,104		36,148,022
Transfers, Other Funds	3,434,435	H99019	424,800
TOTAL Operating Transfers	3,434,435		424,800
TOTAL Other Uses	3,434,435		424,800
TOTAL Expenditures	13,968,539		36,572,822

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	18,011,574	H8021	16,262,681
Restated Fund Balance - Beg of Year	18,011,574	H8022	16,262,681
ADD - REVENUES AND OTHER SOURCES	12,219,646		20,038,114
DEDUCT - EXPENDITURES AND OTHER USES	13,968,539		36,572,822
Fund Balance - End of Year	16,262,681	H8029	-272,027

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	7,530,638	K101	7,531,438
Buildings	99,168,823	K102	99,238,078
Improvements Other Than Buildings		K103	
Machinery And Equipment	18,119,658	K104	20,331,890
Construction Work In Progress	10,921,368	K105	41,537,117
Infrastructure	247,642,439	K106	254,856,682
Accum Deprec, Buildings	-59,302,472	K112	-62,337,592
Accum Depr, Machinery & Equip	-6,972,333	K114	-8,445,974
Accum Deprec, Infrastructure	-127,659,264	K116	-136,088,565
TOTAL Fixed Assets (net)	189,448,857		216,623,074
TOTAL Assets	189,448,857		216,623,074

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities			
Total Non-Current Govt Assets	189,448,857	K159	216,623,074
TOTAL Investments in Non-Current Government Assets	189,448,857		216,623,074
TOTAL Fund Balance	189,448,857		216,623,074
TOTAL	189,448,857		216,623,074

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	29,951	MS200	
Cash In Time Deposits		MS201	
TOTAL Cash	29,951		0
Accounts Receivable	8,561	MS380	
TOTAL Other Receivables (net)	8,561		0
Due From Other Funds	25,507	MS391	300,000
TOTAL Due From Other Funds	25,507		300,000
Cash Special Reserves	184,290	MS230	37,859
Cash In Time Deposits, Spec Reserv	1,011,905	MS231	740,299
TOTAL Restricted Assets	1,196,195		778,158
TOTAL Assets	1,260,214		1,078,158

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	64,019	MS600	117,718
TOTAL Accounts Payable	64,019		117,718
TOTAL Liabilities	64,019		117,718
Fund Balance			
Net Assets-Restricted For Other Purposes	1,196,195	MS923	960,440
TOTAL Net Position	1,196,195		960,440
TOTAL Fund Balance	1,196,195		960,440
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,260,214		1,078,158

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(MS) SELF INSURANCE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interfund Revenues	25,507	MS2801	
TOTAL Charges For Services Within Locality	25,507		0
Interest And Earnings	2,640	MS2401	3,454
TOTAL Use of Money And Property	2,640		3,454
Other Miscellaneous	15,570	MS2770	30
TOTAL Other	15,570		30
TOTAL Revenues	43,717		3,484
Interfund Transfers	200,000	MS5031	300,000
TOTAL Interfund Transfers	200,000		300,000
	200,000		300,000
TOTAL Revenues	243,717		303,484

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(MS) SELF INSURANCE

Results of Operation

Code Description	2018	EdpCode	2019
Expenses			
Judgements & Claims	494,893	MS19304	474,066
TOTAL Judgements & Claims	494,893		474,066
TOTAL Contractual Expenses	494,893		474,066
Unemployed	25,507	MS90508	65,173
TOTAL Unemployed	25,507		65,173
TOTAL Employee Benefits	25,507		65,173
TOTAL Expenses	520,400		539,239
TOTAL Expenses	520,400		539,239

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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Net Position - Beginning of Year	1,472,878	MS8021	1,196,195
Restated Net Position - Beg of Year	1,472,878	MS8022	1,196,195
ADD - REVENUES AND OTHER SOURCES	243,717		303,484
DEDUCT - EXPENDITURES AND OTHER USES	520,400		539,239
Net Position - End of Year	1,196,195	MS8029	960,440

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For the Fiscal Year Ending 2019

Cash Flow

Code Description	2018	EdpCode	2019
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COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		S200	
Cash In Time Deposits	584,894	S201	
TOTAL Cash	584,894		0
Accounts Receivable	28,913	S380	874
TOTAL Other Receivables (net)	28,913		874
Due From Other Funds		S391	725,000
TOTAL Due From Other Funds	0		725,000
Cash Special Reserves	908,949	S230	288,692
Cash In Time Deposits Special Reserves	224,657	S231	812,389
TOTAL Restricted Assets	1,133,606		1,101,081
TOTAL Assets	1,747,413		1,826,955

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	26,046	S600	25,966
Benefits And Awards Payable	587,761	S610	39,803
TOTAL Accounts Payable	613,807		65,769
Due To Other Funds		S630	1,940
TOTAL Due To Other Funds	0		1,940
TOTAL Liabilities	613,807		67,709
Fund Balance			
Insurance Reserve	1,133,606	S863	1,759,246
TOTAL Restricted Fund Balance	1,133,606		1,759,246
TOTAL Fund Balance	1,133,606		1,759,246
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,747,413		1,826,955

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Participants Assessments	28,913	S2222	34,520
TOTAL Intergovernmental Charges	28,913		34,520
Interest And Earnings	2,604	S2401	3,312
TOTAL Use of Money And Property	2,604		3,312
Insurance Recoveries	342	S2680	73,052
TOTAL Sale of Property And Compensation For Loss	342		73,052
Interfund Revenues	625,000	S2801	725,000
TOTAL Interfund Revenues	625,000		725,000
TOTAL Revenues	656,859		835,884
TOTAL Revenues	656,859		835,884

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Self Insurance Admin, Contr Expend	229,862	S17104	121,852
TOTAL Self Insurance Admin	229,862		121,852
Benefits And Awards, Contr Expend	172,932	S17204	88,392
TOTAL Benefits And Awards	172,932		88,392
TOTAL General Government Support	402,794		210,244
TOTAL Expenditures	402,794		210,244
TOTAL Expenditures	402,794		210,244

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	879,541	S8021	1,133,606
Restated Fund Balance - Beg of Year	879,541	S8022	1,133,606
ADD - REVENUES AND OTHER SOURCES	656,859		835,884
DEDUCT - EXPENDITURES AND OTHER USES	402,794		210,244
Fund Balance - End of Year	1,133,606	S8029	1,759,246

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	4,690,301	TA200	4,181,204
Cash In Time Deposits	816,376	TA201	1,796,104
Cash, Court & Trust	590,481	TA205	725,206
TOTAL Cash	6,097,158		6,702,514
Accrued Interest Receivable	136,178	TA381	101,969
TOTAL Other Receivables (net)	136,178		101,969
TOTAL Assets	6,233,336		6,804,483

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Deferred Compensation		TA17	52,699
State Retirement	87,092	TA18	134,936
Group Insurance	886,163	TA20	440,219
Guaranty & Bid Deposits	16,083	TA30	13,139
Bail Deposits	55,713	TA35	30,877
Payments, Ssi	2,851	TA51	2,999
Social Services Trust	163,438	TA53	229,841
Mortgage Tax	361,578	TA58	348,812
Court & Trust Fund	590,481	TA61	725,206
Other Funds (specify)	4,069,937	TA85	4,825,755
TOTAL Agency Liabilities	6,233,336		6,804,483
TOTAL Liabilities	6,233,336		6,804,483
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,233,336		6,804,483

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		V200	
TOTAL Cash	0		0
Securities And Mortgages	588,360	V455	471,714
TOTAL Investments	588,360		471,714
Due From Other Funds		V391	7,027
TOTAL Due From Other Funds	0		7,027
Cash Special Reserves	2,213,736	V230	2,254,382
TOTAL Restricted Assets	2,213,736		2,254,382
TOTAL Assets	2,802,096		2,733,123

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Balance Sheet

Code Description	2018	EdpCode	2019
Deferred Inflows of Resources			
Deferred Inflow of Resources	588,360	V691	471,714
TOTAL Deferred Inflows of Resources	588,360		471,714
TOTAL Deferred Inflows of Resources	588,360		471,714
Fund Balance			
Reserve For Debt	2,213,736	V884	2,261,409
TOTAL Restricted Fund Balance	2,213,736		2,261,409
TOTAL Fund Balance	2,213,736		2,261,409
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,802,096		2,733,123

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Debt Service - Other Gov.	517,196	V2392	395,512
TOTAL Intergovernmental Charges	517,196		395,512
Rental of Real Property, Other Govts	408,139	V2410	95,578
TOTAL Use of Money And Property	408,139		95,578
Premium & Accrued Interest On Obligations	46,637	V2710	255,679
Unclassified (specify)	301,008	V2770	290,836
Additional Description PFC & 911 surcharges			
TOTAL Miscellaneous Local Sources	347,645		546,515
TOTAL Revenues	1,272,980		1,037,605
Interfund Transfers	6,058,358	V5031	5,604,409
TOTAL Interfund Transfers	6,058,358		5,604,409
TOTAL Other Sources	6,058,358		5,604,409
TOTAL Revenues	7,331,338		6,642,014

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fiscal Agents Fees, Contr Expend	1,415	V13804	70,657
TOTAL Fiscal Agents Fees	1,415		70,657
TOTAL General Government Support	1,415		70,657
Debt Principal, Serial Bonds	4,705,000	V97106	4,675,000
Debt Principal, Bond Anticipation Notes		V97306	
Debt Principal, Installment Purchase Debt	290,456	V97856	296,448
TOTAL Debt Principal	4,995,456		4,971,448
Debt Interest, Serial Bonds	1,553,444	V97107	1,404,261
Debt Interest, Bond Anticipation Notes	78,473	V97307	129,350
Debt Interest, Installment Purchase Debt	24,617	V97857	18,625
TOTAL Debt Interest	1,656,534		1,552,236
TOTAL Expenditures	6,653,405		6,594,341
TOTAL Expenditures	6,653,405		6,594,341

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,535,803	V8021	2,213,736
Restated Fund Balance - Beg of Year	1,535,803	V8022	2,213,736
ADD - REVENUES AND OTHER SOURCES	7,331,338		6,642,014
DEDUCT - EXPENDITURES AND OTHER USES	6,653,405		6,594,341
Fund Balance - End of Year	2,213,736	V8029	2,261,409

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	142,572,331	W129	142,760,164
TOTAL Provision To Be Made In Future Budgets	142,572,331		142,760,164
TOTAL Assets	142,572,331		142,760,164

COUNTY OF Tompkins
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	5,360,784	W638	11,271,151
Total OPEB Liability	75,142,268	W683	70,434,219
Installment Purchase Debt	702,465	W685	406,017
Compensated Absences	3,542,282	W687	3,585,782
TOTAL Other Liabilities	84,747,799		85,697,169
Bonds Payable	57,824,532	W628	57,062,995
TOTAL Bond And Long Term Liabilities	57,824,532		57,062,995
TOTAL Liabilities	142,572,331		142,760,164
TOTAL Liabilities	142,572,331		142,760,164

COUNTY OF Tompkins
Statement of Indebtedness
For the Fiscal Year Ending 2019

9/18/2020

County of: Tompkins

Municipal Code: 500100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2012	IPC	E Building Acquisition			02/11/2011	02/22/2025	4.04%			\$314,667	\$39,045	\$0	\$0		\$275,622
2006	IPC	E ENERGY PERFORMANCE			03/08/2006	03/08/2020	3.756%		\$3,040,000	\$387,799	\$257,404	\$0	\$0		\$130,395
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$702,466	\$296,449	\$0	\$0	\$0	\$406,017
2019	BAN	N Road,Bridge, Parking Imprvmts			02/20/2019	02/20/2020	1.995%		\$3,425,000	\$0	\$0		\$0		\$3,425,000
2018	BAN	N Roads, Bridges, Parking lot			02/21/2018	02/21/2019	1.599%		\$5,174,000	\$5,174,000	\$5,174,000	\$1,730,000	\$0		\$0
2019	BAN	N Airport Projects			02/20/2019	02/20/2020	2.065%		\$7,500,000	\$0	\$0		\$0		\$7,500,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$10,925,000	\$5,174,000	\$5,174,000	\$1,730,000	\$0	\$0	\$10,925,000
2018	BOND	N Roads, bridges, library			02/21/2018	02/01/2028	2.50%		\$1,825,000	\$1,825,000	\$150,000	\$0	\$0		\$1,675,000
2017	BOND	N Rds, Brdg & Bldg Improvements			02/21/2017	02/01/2028	2.011%		\$5,455,000	\$5,050,000	\$460,000	\$0	\$0		\$4,590,000
2016	BOND	N Roads, Bridges, Bldg Improve			07/07/2016	07/01/2027	1.449%		\$2,560,000	\$2,140,000	\$215,000	\$0	\$0		\$1,925,000
2012	BOND	N Public mprovement		Y	07/15/2012	07/15/2027	0.023%		\$3,150,000	\$1,975,000	\$205,000	\$0	\$0		\$1,770,000
2013	BOND	N Roads & Buildings		Y	07/15/2013	07/15/2030	3.399%		\$4,170,000	\$2,780,000	\$210,000	\$0	\$0		\$2,570,000
2013	BOND	N Refunding 2004A			11/26/2013	02/15/2020	1.268%		\$8,935,000	\$2,025,000	\$1,235,000	\$0	\$0		\$790,000
2015	BOND	N Public Improvments			07/10/2015	07/01/2030	2.50%	Y	\$9,720,000	\$8,035,000	\$585,000	\$0	\$0		\$7,450,000
2007	BOND	N TASC - Capital Appreciation			11/01/2005	06/30/2060	6.00%			\$8,778,612	(\$3,243)	\$0	\$0	\$559,511.00	\$9,341,366
2014	BOND	N Bldg, Brdg & TC3 Impr			11/06/2014	10/15/2029	2.414%		\$7,705,500	\$5,870,000	\$480,000	\$0	\$0		\$5,390,000
2019	BOND	N Road & Bridge Imprvmts			02/20/2019	02/01/2029	3.00%		\$3,530,000	\$0	\$0		\$0		\$3,530,000
2007	BOND	N TASC Bond 2000			12/01/2000	06/30/2005	5.25%			\$4,325,920	\$179,291	\$0	\$0		\$4,146,629
2014	BOND	N Refunding (05 & 07)			11/06/2014	03/01/2027	2.704%		\$4,700,000	\$3,415,000	\$530,000	\$0	\$0		\$2,885,000
2014	BOND	N Refunding (2010)			11/06/2014	12/15/2032	2.704%		\$13,990,000	\$11,605,000	\$605,000	\$0	\$0		\$11,000,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$3,530,000	\$57,824,532	\$4,851,048	\$0	\$0	\$559,511	\$57,062,995
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$14,455,000	\$63,700,998	\$10,321,497	\$1,730,000	\$0	\$559,511	\$68,394,012

COUNTY OF Tompkins
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$19,060.00
Demand Deposits	9Z2011	\$25,364,893.00
Time Deposits	9Z2021	\$47,351,284.00
Total		\$72,735,237.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$73,748,628.00
Total		\$75,498,628.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

COUNTY OF Tompkins
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5253	\$714,220	\$0	\$0	\$714,220
****-5706	\$13,999	\$90	\$4,523	\$9,566
****-1477	\$253,981	\$0	\$48,087	\$205,894
****-9597	\$65,859	\$2,314	\$9,991	\$58,182
****-8618	\$37,859	\$0	\$0	\$37,859
****-0251	\$200,321	\$0	\$0	\$200,321
****-7294	\$84,144	\$5,479	\$8,552	\$81,071
****-9319	\$1,831,712	\$2,929	\$0	\$1,834,641
****-3291	\$2,695,807	\$0	\$2,695,807	\$0
****-9849	\$75,000	\$0	\$0	\$75,000
****-6212	\$45,963	\$0	\$2,841	\$43,122
****-0733	\$616,004	\$0	\$494,924	\$121,080
****-0741	\$700,798	\$0	\$0	\$700,798
****-0822	\$288,692	\$0	\$0	\$288,692
****-0849	\$8,215,242	\$0	\$0	\$8,215,242
****-5965	\$5,444	\$0	\$0	\$5,444
****-0709	\$240	\$80	\$160	\$160
****-0733	\$2,124,399	\$0	\$0	\$2,124,399
****-0709	\$14,781	\$0	\$14,781	\$0
****-0733	\$97,200	\$0	\$0	\$97,200
****-0733	\$1,813,270	\$0	\$470,831	\$1,342,439
****-0733	\$1,743,757	\$1,552,542	\$15,711	\$3,280,588
****-0733	\$1,428,247	\$0	\$1,428,247	\$0
****-0733	\$6,569,653	\$0	\$0	\$6,569,653
****-0733	\$571,595	\$0	\$0	\$571,595
****-6613	\$10,678,102	\$0	\$0	\$10,678,102
****-0733	\$790,829	\$0	\$0	\$790,829
****-0733	\$68,510	\$0	\$0	\$68,510
****-5061	\$12,013	\$0	\$0	\$12,013
****-9385	\$2,819	\$0	\$0	\$2,819

COUNTY OF Tompkins
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0709	\$100,571	\$4,742	\$0	\$105,313
****-0709	\$914,120	\$0	\$0	\$914,120
****-6850	\$1,585,199	\$0	\$0	\$1,585,199
****-0733	\$4	\$0	\$0	\$4
****-0733	\$691,402	\$0	\$691,038	\$364
****-2879	\$14,012,332	\$0	\$0	\$14,012,332
****-3044	\$100,000	\$0	\$0	\$100,000
****-24-1	\$2,429,338	\$0	\$0	\$2,429,338
****-12-2	\$302,466	\$0	\$0	\$302,466
****-8801	\$142,815	\$32,955	\$51,410	\$124,360
****-2321	\$9,617,827	\$0	\$0	\$9,617,827
****-5288	\$334,433	\$0	\$0	\$334,433
****-1260	\$5,453	\$0	\$0	\$5,453
****-1261	\$1,523	\$0	\$0	\$1,523
****-1265	\$9,921	\$0	\$0	\$9,921
****-1266	\$8,255	\$0	\$0	\$8,255
****-1267	\$3,925	\$0	\$0	\$3,925
****-1268	\$686	\$0	\$0	\$686
****-1270	\$10,022	\$0	\$0	\$10,022
****-1274	\$50,910	\$0	\$0	\$50,910
****-1275	\$811	\$0	\$0	\$811
****-1276	\$8,097	\$0	\$0	\$8,097
****-1277	\$370,648	\$0	\$0	\$370,648
****-1278	\$65,412	\$0	\$0	\$65,412
****-1279	\$48,488	\$0	\$0	\$48,488
****-1280	\$3,584	\$0	\$0	\$3,584
****-1281	\$1,871	\$0	\$0	\$1,871
****-1282	\$1,059	\$0	\$0	\$1,059
****-1283	\$50	\$0	\$0	\$50
****-1284	\$44,960	\$0	\$0	\$44,960

COUNTY OF Tompkins
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1285	\$33,621	\$0	\$0	\$33,621
****-1286	\$4,438	\$0	\$0	\$4,438
****-1287	\$26,065	\$0	\$0	\$26,065
****-1288	\$3,196	\$0	\$0	\$3,196
****-1290	\$22,213	\$0	\$0	\$22,213
****-2809	\$68,023	\$0	\$0	\$68,023
Total Adjusted Bank Balance				\$68,448,426
Petty Cash				\$19,060.00
Adjustments				\$-96,392.00
Total Cash				\$68,371,094
Total Cash Balance All Funds				\$68,371,094
* Must be equal				

COUNTY OF Tompkins
Local Government Questionnaire
For the Fiscal Year Ending 2019

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

COUNTY OF Tompkins
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		688			
Total Part Time Employees:		76			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$5,874,174.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$36,457.00			
90308	Social Security	\$3,271,060.00			
90408	Worker's Compensation Insurance	\$39,803.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$65,173.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$11,256,982.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$155,988.00			
Total		\$20,699,637.00			
Computed Total From Financial Section (comparative purposes only)		\$22,281,278.00			

COUNTY OF Tompkins
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$263,643		gallons	
Diesel Fuel	\$175,762		gallons	
Fuel Oil			gallons	
Natural Gas	\$133,243		cubic feet	
Electricity	\$639,766		kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Richard C Snyder, hereby certify that I am the Chief Fiscal Officer of the County of Tompkins, and that the information provided in the annual financial report of the County of Tompkins, for the fiscal year ended 12/31/2019, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the County of Tompkins, and adopted by me as my signature for use in conjunction with the filing of the County of Tompkins's annual financial report, I am evidencing my express intent to authenticate my certification of the County of Tompkins's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

Andrew C Braman
Name of Report Preparer if different than Chief Fiscal Officer

(607) 274-5502
Telephone Number

06/03/2020
Date of Certification

Richard C Snyder
Name

Director of Finance
Title

125 E Court Street; Ithaca, NY 1485
Official Address

(607) 274-5544
Official Telephone Number

COUNTY OF Tompkins
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Account Code Comment

- Account Code A914 Per County, amount represents fund balance appropriated in the 2020 budget
- Account Code A915 Per County, increased amount to include additional encumbrances
- Account Code A917 Reduced by \$2,104,775 to offset adjustments to A914 and A915
- Account Code A599N Increased by \$17,607 to match CPA Report & A914
- Account Code A1199N Per County, reclassified \$17,607 to A599N
- Account Code A99019 To reclassify transfer from A9902.9 to A9901.9
- Account Code A4490 Per County, to reclassify state aid of \$760,193 from A4490 to A3490
- Account Code A99029 To reclassify transfer from A9902.9 to A9901.9
- Account Code A3490 Per County, to reclassify state aid of \$760,193 from A4490 to A3490

(CD) SPECIAL GRANT

Account Code Comment

- Account Code CD9950 To reclassify \$386,000 from CD8684.2 to CD9950.9. Per County, "the expenditure was included in the H56102 line (Airport Capital Outlay). We have done some major projects at our airport recently and, as mentioned, this was a Community Development Block Grant (CDBG) Program for ADA-related improvements as part of the 'ITH' (Ithaca) Airport Terminal Improvement project."
- Account Code CD8684 To reclassify \$386,000 from CD8684.2 to CD9950.9. Per County, "the expenditure was included in the H56102 line (Airport Capital Outlay). We have done some major projects at our airport recently and, as mentioned, this was a Community Development Block Grant (CDBG) Program for ADA-related improvements as part of the 'ITH' (Ithaca) Airport Terminal Improvement project."

(CL) REFUSE AND GARBAGE

Account Code Comment

- Account Code CL230 Reclassified \$294,151 from CL200 to CL230 to match restricted assets to restricted fund balance
- Account Code CL200 See comment on CL230
- Account Code CL915 Per County, increased by \$127,285
- Account Code CL630 Per County, revised figure
- Account Code CL3989 Per County, revised figure
- Account Code CL410 Per County, revised figure

(S) WORKERS COMPENSATION

Account Code Comment

- Account Code S201 See comment on S231
- Account Code S231 Reclassified \$812,389 from S201 to S231 to match restricted assets to restricted fund balance

(H) CAPITAL PROJECTS

Account Code Comment

- Account Code H391 Per County, entered revised figure
- Account Code H917 To reclassify deficit fund balance from H899 to H917
- Account Code H899 See comment on H917
- Account Code H410 Per County, recorded revised figure

(MS) SELF INSURANCE

Account Code Comment

- Account Code MS230 Reclassified \$37,859 from MS200 to MS230 to match restricted assets to restricted fund balance
- Account Code MS200 See comment on MS230

(W) GENERAL LONG-TERM DEBT

Account Code Comment

- Per County, "The net pension liability according to NYSLRS includes amounts for Tompkins Cortland Community College-\$1,816,919 and Tompkins County Public Library-\$501,453."

COUNTY OF Tompkins
Supplemental Section Comments
For the Fiscal Year Ending 2019

Statement of Indebtedness

Per County, "The prior year adjustment of \$559,511 on the 2005 TASC – Capital Appreciation Bonds represents the Change in Accreted Interest." Reclassified amount to Accreted Interest column.

Sched of Employee and Retiree Benefits

Per County, "The majority of this is related to Workers Compensation insurance which is reported in our S fund."