

Auburn City Council Meeting, February 22, 2024

**Auburn City Council
Regular Meeting
Thursday, February 22, 2024 5:00 P.M.
City Council Chambers
Memorial City Hall
24 South St.
Auburn, NY 13021**

Minutes

The meeting of the Auburn City Council was called to order at 5:00 p.m. from the City Council Chambers, 24 South St. Auburn, NY by Mayor James N. Giannettino, Jr..

ROLL CALL – The City Clerk called the roll. Mayor Giannettino and Councilor Ginny Kent, Councilor Rhoda Overstreet-Wilson, Councilor Terry Cuddy and Councilor Christina Calarco were present.

The following City Staff was present for the meeting:

- City Manager, Jeff Dygert
- City Clerk, Chuck Mason
- Assistant Corporation Counsel, Tim Brennan
- Police Chief, Jim Slayton
- Comptroller, Mary Beth Leeson
- Assistant to the Mayor and City Council, Rhonda Miller

Pledge of Allegiance to the Flag – Mayor Giannettino led the Pledge of Allegiance.

Moment of Silent Prayer or Reflection – Mayor Giannettino asked for a moment of silent prayer.

Public Announcements –

“Let’s Talk Lead” - Lead Safe Workshop for Cayuga County Rental Property Managers & Landlords

The Cayuga County Health Department is hosting a workshop on Wednesday, February 28, 2024, for rental property owners/managers and landlords to discuss the hazards of childhood lead exposure and how to maintain lead-safe properties. Members of the Cayuga County Childhood Lead Poisoning Prevention team will be at Auburn Housing Authority, 7 Merriman Street, Auburn from 5:30 to 7:00 p.m. to answer questions and advise what to expect if lead is found after they conduct a home inspection.

For those not aware, recent amendments to New York State Public Health Law Section 1377 established a local rental registry which will require inspections to identify any leads hazards that might be present in rental units. Copies of the new law will be provided at this workshop.

All residential rental property owners/managers and landlords with property located in Cayuga County

Auburn City Council Meeting, February 22, 2024

are welcome. Registration is required and can be accomplished by calling the Cayuga County Health Department at (315) 253-1560 on or before February 27, 2024.

Participants of the workshop will have the opportunity to enroll for FREE in Renovation, Repair and Painting (RRP) training on April 19, 2024, to become an Environmental Protection Agency (EPA) Certified Lead Renovator*. The RRP training will be provided at no-cost to ensure property owners/managers and landlords are utilizing best practices to remediate and address lead hazards and create lead-safe environments. Upon successful completion of the RRP initial course participants are EPA certified renovators. This certification is good for 5 years. The Cayuga County Childhood Lead Poisoning Prevention Program also provides supplies to support and promote lead-safe work practices!

*Federal law requires workers performing renovation, repair and painting projects that disturb lead-based paint in homes, childcare facilities, and schools built before 1978 to be certified and follow specific work practices to prevent lead contamination. This includes residential rental property owners/managers and landlords. Failure to comply with EPA's RRP program requirements could result in penalties of up to \$37,500 per day per violation.

The City Budget preparation webpage has been added to the City website and can be located at this link: www.auburnny.gov/budget

Planning is underway for the Summer Recreation Program for Children in the City's parks. Information of the Summer of 2023 program was sent by email to the members of City Council for their review, as well as, the information can be found at the City website page: www.auburnny.gov/summerrec If members of City Council have any input for the Summer 2024 program they are asked to provide that to the City Manager and the Director of Public Works.

The city Council will not be having a meeting on Thursday, February 29, 2024 due to the fact that it is the fifth Thursday of the month. The next City Council meeting will be held Thursday, March 7, 2024 at 5 pm at City Hall.

Ceremonial Presentations – none

Public to be heard: The City Clerk read the rules for Public To Be Heard. The following individuals spoke: Andrew Bishop spoke regarding topics pertaining to Owasco Lake.

Approval of Meeting Minutes –

February 8, 2024 Council Meeting Minutes

Motion to approve the February 8, 2024 minutes by Councilor Kent, seconded by Councilor Calarco.

Motion to approve carried 5-0.

February 15, 2024 Council Meeting Minutes

Motion to approve the February 15, 2024 minutes by Councilor Overstreet-Wilson, seconded by Councilor Calarco. Motion to approve carried 5-0.

Reports of City Officials

Auburn City Council Meeting, February 22, 2024

City Manager's Report –

- Several of us, including the Mayor and our Director of Planning. Jennifer Haines and myself, went to Syracuse today for the monthly Regional Economic Development Council meeting. Had to cut that a little bit short to make it back to this meeting here, but at the meeting we heard some updates from the Governor's office related to the budget, some updates related to some initiatives related to Micron, and some of the housing initiatives and other projects that are out there.

Reports from members of Council – none

Matters to Come Before Council -

A. State Environmental Quality Review Act Resolutions (SEQR) – none

B. Ordinances – none

C. Local Laws – none

D. Resolutions – none

E. Staff or Vendor Presentations –

- Summary of Financial Statements for the Year Ended June 30, 2023 by Evan Cleveland, Audit Partner, Inero & City Comptroller Mary Beth Leeson (report attached)
- Street Outreach Program - Nicole Gee from the Cayuga Community Health Network (report attached)
- Bar Graph Reports for January 2024 - Jeff Dygert, City Manager

TABLED ITEMS – none

OTHER BUSINESS –

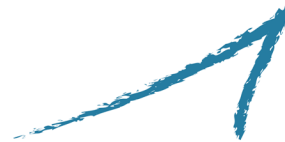
ADJOURNMENT: By unanimous vote the Council adjourned the meeting. The meeting was adjourned at 6:00 p.m..

Minutes submitted by: Chuck Mason, City Clerk

CITY OF AUBURN

EXECUTIVE SUMMARY

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS



insero&co

Certified Public Accountants | Business Advisors

EXECUTIVE SUMMARY OF 2023 AUDIT REPORT AND FINDINGS

- Auditors' Report on Financial Statements and Supplementary Information
 - **Unmodified Opinion**
- Auditors' Report on Internal Control Over Financial Reporting and on Compliance in Accordance with *Government Auditing Standards*
 - **Unmodified Opinion**
 - **One item identified: Audit Adjustments and Restatement**
- Auditors' Report on Compliance and Internal Control for Each Major Program Required by Uniform Guidance
 - **Unmodified Opinion**
 - **Total federal expenses of \$5,903,039 for the year ended June 30, 2023**

EXECUTIVE SUMMARY OF 2023 AUDIT REPORT AND FINDINGS

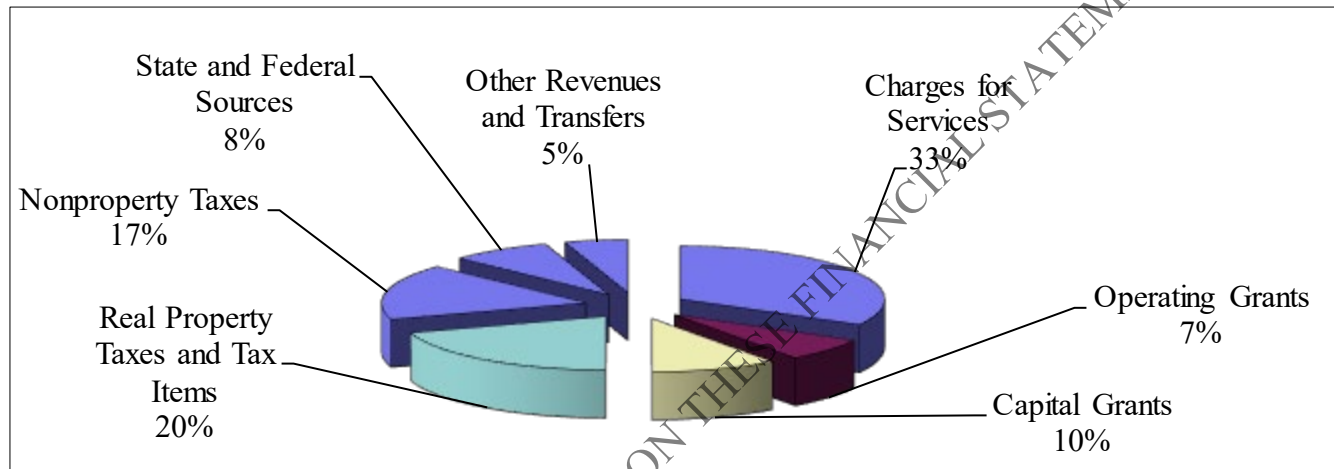
- Management Comment Letter
 - **Two items identified: Accounting Software - Long-Term Support Planning and Risk Assessment**
- Independent Auditors' Report on Compliance and Controls over State Transportation Assistance Expended Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
 - **Unmodified Opinion**
 - **Total state transportation expenses of \$3,243,849 for the year ended June 30, 2023**
- Landfill Certification
 - **No issues to report**

REQUIRED COMMUNICATIONS

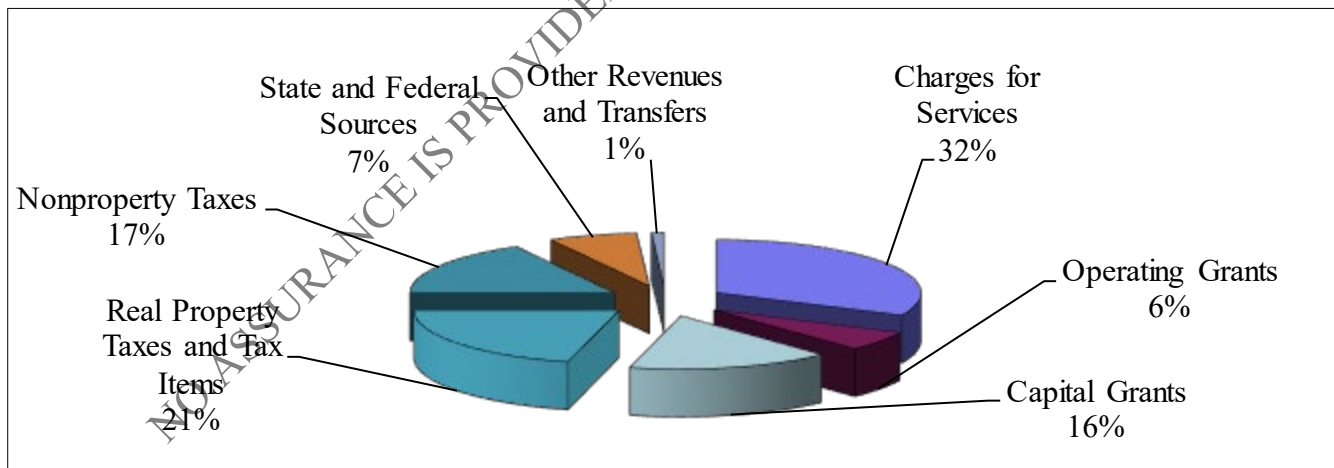
- Communication with Those Charged with Governance at the Conclusion of the Audit. Report regarding the following:
 - Qualitative Aspects of Accounting Practices
 - Difficulties Encountered in Performing the Audit
 - Corrected and Uncorrected Misstatements
 - Disagreements with Management
 - Management Representation
 - Management Consultations with Other Independent Accountants
 - Other Audit Findings or Issues
 - Other Matters

GOVERNMENTAL ACTIVITIES: REVENUE

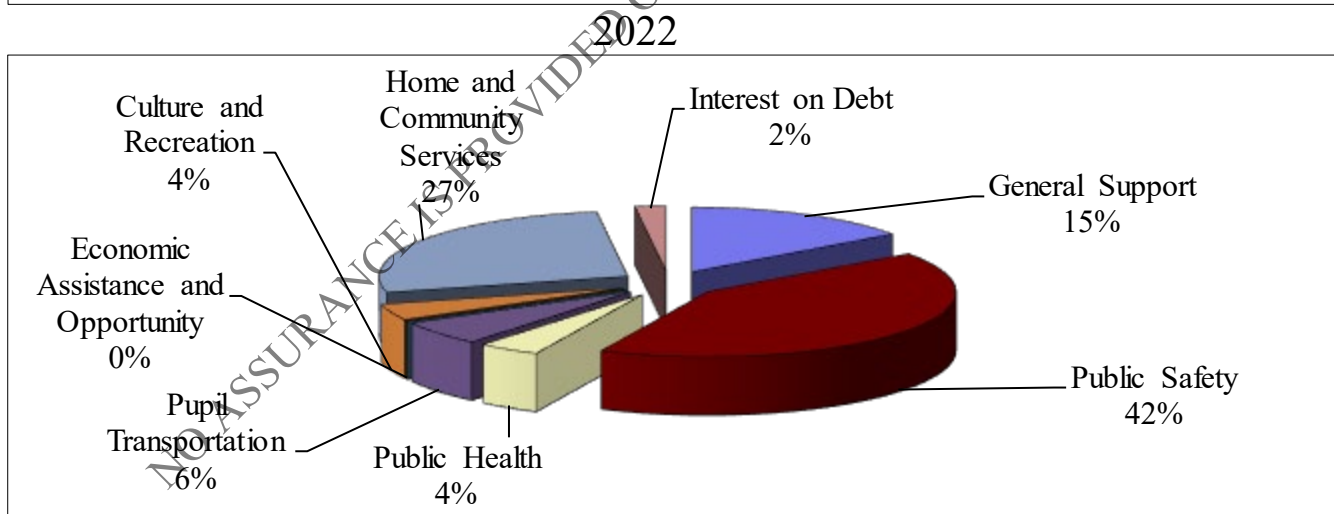
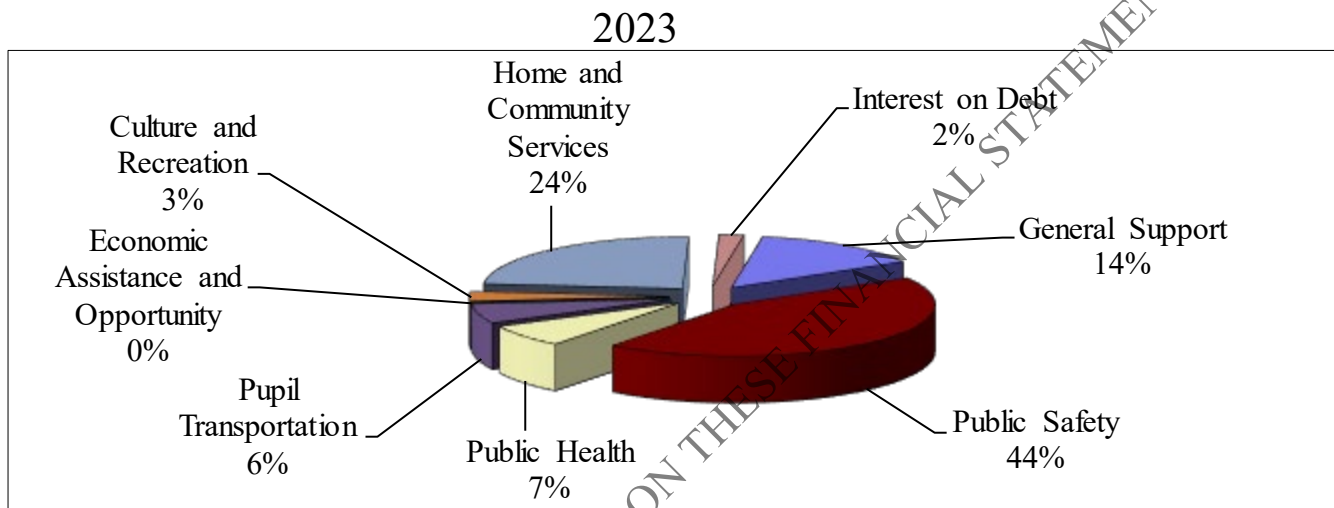
2023



2022



GOVERNMENTAL ACTIVITIES: EXPENSES



ASSETS - GENERAL FUND

	JUNE 30,				
	2023	2022	2021	2020	2019
ASSETS					
Cash and Investments	\$ 14,539,808	\$ 12,113,752	\$ 14,101,060	\$ 11,427,153	\$ 12,610,261
Receivables	1,732,220	1,155,116	1,047,058	1,982,584	1,190,764
Taxes Receivable, Net	4,893,788	5,112,298	4,727,297	4,646,725	4,346,806
Due From Other Funds	2,899,407	1,668,978	2,214,240	921,007	241,959
Total Assets	\$ 24,065,223	\$ 20,050,144	\$ 22,089,655	\$ 18,977,469	\$ 18,389,790

LIABILITIES - GENERAL FUND

	JUNE 30,				
	2023	2022	2021	2020	2019
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Accounts Payable and Accruals	\$ 1,067,114	\$ 1,860,639	\$ 3,756,951	\$ 1,110,767	\$ 1,210,801
Due to Retirement Systems	1,096,414	916,593	990,857	846,180	790,028
Unearned/Unavailable Revenue	12,781,520	8,998,980	9,507,508	6,774,429	7,634,609
Due to Other Funds	47,220	57,626	161,624	747,345	10,390
Other	2,712,672	2,591,177	2,160,647	2,643,751	2,342,913
Total Liabilities and Deferred Inflows of Resources	\$ 17,704,940	\$ 14,425,015	\$ 16,577,587	\$ 12,122,472	\$ 11,988,741

FUND BALANCE - GENERAL FUND

	JUNE 30,				
	2023	2022	2021	2020	2019
FUND BALANCE					
Committed	\$ 34,981	\$ 1,034,981	\$ 1,034,981	\$ 1,012,740	\$ 1,012,740
Assigned	1,317,603	504,720	539,724	1,554,623	802,085
Unassigned	5,007,699	4,085,428	3,937,363	4,287,634	4,586,224
Total Fund Balances	6,360,283	5,625,129	5,512,068	6,854,997	6,401,049
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 24,065,223	\$ 20,050,144	\$ 22,089,655	\$ 18,977,469	\$ 18,389,790

REVENUES - GENERAL FUND

	JUNE 30,				
	2023	2022	2021	2020	2019
REVENUES					
Real Property Taxes and Tax Items	\$ 13,903,382	\$ 13,619,567	\$ 13,441,012	\$ 13,037,250	\$ 13,012,446
Nonproperty Taxes	11,713,221	11,571,776	11,052,155	10,144,825	9,999,740
Departmental and Intergovernmental Charges	4,325,681	2,884,960	1,061,275	1,182,912	1,273,854
Interfund Revenue	3,240,202	1,744,860	3,239,631	3,614,519	3,378,353
State Sources	5,568,331	5,658,793	6,030,663	5,699,427	6,422,377
Federal/Medicaid Reimbursements	3,435,843	2,724,100	546,045	769,521	289,110
Other	2,622,193	1,907,277	1,357,151	2,502,121	1,717,557
Interfund Transfers	-	-	-	91,254	76,971
Total Revenues	\$ 44,808,853	\$ 40,111,333	\$ 36,727,932	\$ 37,041,829	\$ 36,170,408

EXPENDITURES - GENERAL FUND

EXPENDITURES	JUNE 30,				
	2023	2022	2021	2020	2019
General Support	\$ 4,514,724	\$ 4,550,589	\$ 4,371,836	\$ 4,966,377	\$ 3,756,293
Public Safety	16,016,273	14,647,387	13,601,631	13,259,817	13,914,188
Public Health	2,503,364	1,360,137	-	-	-
Transportation	1,413,538	1,426,337	1,688,498	1,309,767	1,245,491
Economic Assistance and Opportunity	55,000	50,000	50,000	50,000	50,000
Culture and Recreation	1,412,330	1,626,467	1,035,981	1,219,357	1,511,625
Home and Community Services	1,010,923	1,125,860	1,071,025	1,326,092	538,482
Employee Benefits	12,984,919	10,790,420	11,379,609	10,870,779	10,229,024
Debt Service	4,140,716	4,376,457	3,757,086	3,585,692	3,354,876
Interfund Transfers	21,912	44,618	176,000	-	515,300
Total Expenditures	44,073,699	39,998,272	37,131,666	36,587,881	35,115,279
Excess of Revenues (Expenditures)	\$ 735,154	\$ 113,061	\$ (403,734)	\$ 453,948	\$ 1,055,129

OTHER GOVERNMENTAL FUNDS

	JUNE 30,				
	2023	2022	2021	2020	2019
Capital Fund - Expenditures and Transfers	\$ 13,714,746	\$ 20,763,616	\$ 16,905,274	\$ 15,347,915	\$ 24,762,201
Sewer Fund - Revenue and Transfers	\$ 8,419,340	\$ 9,628,303	\$ 7,766,280	\$ 8,068,409	\$ 7,973,085
Sewer Fund - Expenditures and Transfers	\$ 8,761,826	\$ 7,834,343	\$ 7,721,576	\$ 8,069,230	\$ 7,461,221
Water Fund - Revenue and Transfers	\$ 6,478,363	\$ 6,081,574	\$ 5,247,695	\$ 6,796,891	\$ 5,057,265
Water Fund - Expenditures and Transfers	\$ 5,781,196	\$ 5,671,481	\$ 5,551,679	\$ 6,207,008	\$ 5,147,135
Special Grant Fund - Revenue and Transfers	\$ 1,072,233	\$ 1,087,910	\$ 1,418,496	\$ 1,551,903	\$ 1,266,755
Special Grant Fund - Expenditures and Transfers	\$ 1,096,126	\$ 1,092,447	\$ 1,345,808	\$ 1,661,694	\$ 1,621,232
Refuse Collection Fund - Revenue and Transfers	\$ 903,762	\$ 1,313,944	\$ 1,253,675	\$ 1,322,239	\$ 1,342,252
Refuse Collection Fund - Expenditures and Transfers	\$ -	\$ 1,677,422	\$ 1,558,899	\$ 1,888,533	\$ 1,231,453
Proprietary Funds - Revenue and Transfers	\$ 21,221,464	\$ 8,030,101	\$ 6,431,948	\$ 1,849,329	\$ 3,398,399
Proprietary Funds - Expenditures and Transfers	\$ 22,049,668	\$ 10,487,539	\$ 8,502,512	\$ 2,996,753	\$ 3,182,647

GENERAL FUND BUDGET - 2023

	2023				
	Original Budget	Revised Budget	Actual w/ Encumbrances	\$ Variance Fav. (Unfav.)	% Variance Fav. (Unfav.)
REVENUES					
Real Property Taxes and Items	\$ 13,926,461	\$ 13,926,461	\$ 13,903,382	\$ (23,079)	(0.17%)
Nonproperty Tax Items	12,425,000	11,650,960	11,713,221	62,261	0.53%
Departmental Income	3,770,383	4,558,437	4,325,681	(232,756)	(5.38%)
Interfund Revenues	3,159,604	3,159,604	3,240,202	80,598	2.49%
State Sources	5,520,757	5,708,757	5,568,331	(140,426)	(2.52%)
Federal Sources	-	7,874,326	3,435,843	(4,438,483)	(129.18%)
Interfund Transfers In	1,929,343	4,326,235	-	(4,326,235)	100.00%
Other, Including Financing Sources	1,527,510	1,739,725	2,622,193	882,468	33.65%
Total Revenues and Other Financing Sources	42,259,058	52,944,505	\$ 44,808,853	\$ (8,135,652)	-18.16%
Carryover Encumbrances	504,720	504,720			
Appropriated Fund Balance, and Encumbrances	698,751	(6,578,790)			
Total Revenues and Other Financing Sources	\$ 43,462,529	\$ 46,870,435			
EXPENDITURES					
General Governmental Support	\$ 4,750,890	\$ 4,798,285	\$ 4,526,155	\$ 272,130	6.01%
Public Safety	16,076,137	17,075,336	16,047,080	1,028,256	6.41%
Public Health	2,188,345	2,914,153	2,503,364	410,789	16.41%
Transportation	1,519,509	1,655,437	1,433,789	221,648	15.46%
Economic Assistance and Opportunity	50,000	55,000	55,000	-	0.00%
Culture and Recreation	1,493,417	1,534,776	1,412,330	122,446	8.67%
Home and Community Services	596,985	1,260,189	1,062,566	197,623	18.60%
Employee Benefits	12,614,101	13,355,538	12,984,919	370,619	2.85%
Debt Service and Other Financing Uses	4,173,145	4,221,721	4,162,628	59,093	1.42%
Total Expenditures and Other Financing Uses	\$ 43,462,529	\$ 46,870,435	\$ 44,187,831	\$ 2,682,604	6.07%

GENERAL FUND BUDGET - 2022

	2022				
	Original Budget	Revised Budget	Actual w/ Encumbrances	\$ Variance Fav. (Unfav.)	% Variance Fav. (Unfav.)
REVENUES					
Real Property Taxes and Items	\$ 13,611,779	\$ 13,611,779	\$ 13,619,567	\$ 7,788	0.06%
Nonproperty Tax Items	9,925,000	9,925,000	11,571,776	1,646,776	14.23%
Departmental Income	937,750	3,419,193	1,772,999	(1,646,194)	(92.85%)
Interfund Revenues	1,764,618	2,927,715	1,744,860	(1,182,855)	(67.79%)
State Sources	5,570,757	5,670,917	5,658,793	(12,124)	(0.21%)
Federal Sources	816,848	2,544,090	2,724,100	180,010	6.61%
Interfund Transfers In	2,485,653	1,007,653	-	(1,007,653)	0.00%
Other, Including Financing Sources	3,857,867	4,466,126	2,317,843	(2,148,283)	(92.68%)
Total Revenues and Other Financing Sources	38,970,272	43,572,473	\$ 39,409,938	\$ (4,162,535)	(10.56%)
Carryover Encumbrances	539,724	539,724			
Appropriated Fund Balance, and Encumbrances	(1,692,102)	(135,846)			
Total Revenues and Other Financing Sources	\$ 37,817,894	\$ 43,976,351			
EXPENDITURES					
General Governmental Support	\$ 4,451,576	\$ 4,564,889	\$ 4,562,970	\$ 1,919	0.04%
Public Safety	14,303,322	15,026,305	14,899,594	126,711	0.85%
Public Health	-	1,679,107	1,360,945	318,162	23.38%
Transportation	1,511,204	1,591,831	1,454,023	137,808	9.48%
Economic Assistance and Opportunity	50,000	50,000	50,000	-	0.00%
Culture and Recreation	1,269,970	1,683,732	1,627,217	56,515	3.47%
Home and Community Services	71,523	1,800,348	1,336,748	463,600	34.68%
Employee Benefits	12,305,953	12,994,422	10,790,420	2,204,002	20.43%
Debt Service and Other Financing Uses	3,854,346	4,585,717	4,421,075	164,642	3.72%
Total Expenditures and Other Financing Uses	\$ 37,817,894	\$ 43,976,351	\$ 40,502,992	\$ 3,473,359	8.58%

NET POSITION ANALYSIS

	JUNE 30,				
	2023	2022	2021	2020	2019
NET POSITION					
Net Investment in Capital Assets	\$ 144,003,255	\$ 134,248,871	\$ 121,881,520	\$ 116,702,315	\$ 107,829,164
Restricted	728,502	1,087,934	1,110,171	-	-
Unrestricted	(73,857,365)	(64,685,995)	(67,098,838)	(62,585,398)	(49,524,270)
Total Net Position (Deficit)	\$ 70,874,392	\$ 70,650,810	\$ 55,892,853	\$ 54,116,917	\$ 58,304,894
Unrestricted Net Position (Deficit)	\$ (73,857,365)	\$ (64,685,995)	\$ (67,098,838)	\$ (62,585,398)	\$ (49,524,270)
(Less):					
GASB 68 - Net Pension (Asset)/Liability and Deferred Inflows and Outflows	11,277,364	6,406,383	9,016,561	9,627,438	5,319,364
GASB 75 - OPEB Liability and Deferred Inflows and Outflows	92,152,062	89,517,733	82,341,656	74,035,855	65,324,857
Total Unrestricted Net Position	\$ 29,572,061	\$ 31,238,121	\$ 24,259,379	\$ 21,077,895	\$ 21,119,951

CURRENT AND FUTURE ACCOUNTING STANDARDS

Current Standards Implemented

- The City implemented GASB Statement No. 96 “Subscription-Based Information Technology Arrangements,” for the year ended June 30, 2023. There was no material effect on the financial statements.

Future Accounting Standards

- GASB has issued Statement No. 101 “Compensated Absences,” effective for the year ending June 30, 2025.



An independently owned member
RSM US Alliance



Disclaimer

The information contained herein is general in nature and based on authorities that are subject to change. Insero & Co. CPAs, LLP guarantees neither the accuracy nor completeness of any information and is not responsible for any errors or omission, or for results obtained by others as a result of reliance upon such information. Insero & Co. CPAs, LLP assumes no obligation to inform the reader of any changes in tax laws or other factors that could affect information contained herein. This publication does not, and is not intended to, provide legal, tax or accounting advice, and readers should consult their tax advisors concerning the application of tax laws to their particular situation. Any information contained herein, or on any website or email link associated with this document is not intended or written to be used, and cannot be used, for purposes of avoiding tax penalties that may be imposed on any taxpayer.

RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International. The RSM™ logo is used under license by RSM US LLP. RSM US Alliance products and services are proprietary to RSM US LLP.

Street Outreach & Advocacy

Cayuga Community Health Network

Dr. Shari Weiss, Executive Director

Nicole Gee, Director of Housing and Street Outreach



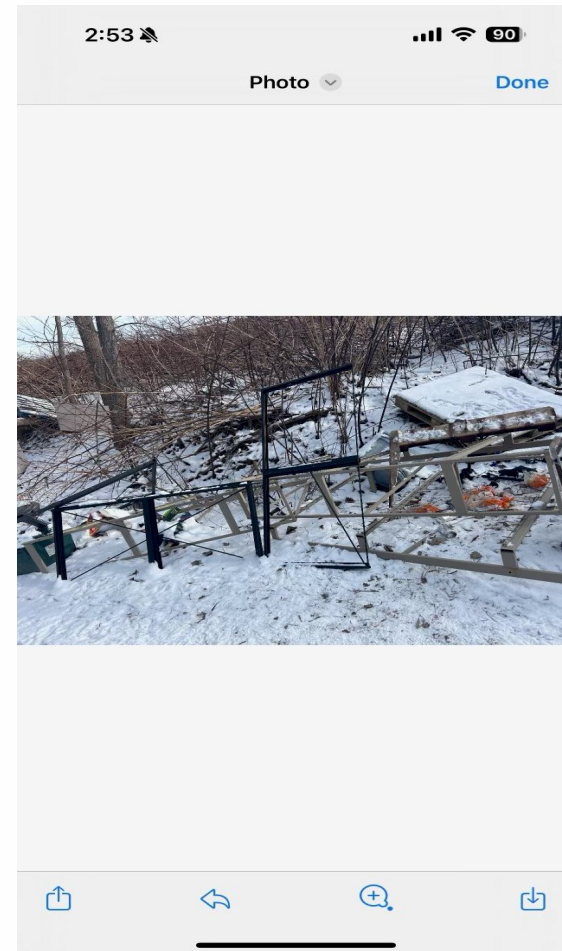
History of Program



- Started in October of 2021- Funding is split between City of Auburn and Cayuga County
- We started with one Street Outreach & Advocacy Coordinator
- Added a Second staff person due to level of need in 2023- funded through United Way and other sources

Number of People Helped

- 2021- 38 individuals/3 families
- 2022-50 individuals/ 14 families
- 2023- 66 individuals
- Total of 151 single individuals and 17 families provided services and referrals-please note there are dozens more whom we contact that refuse assistance beyond a conversation



Services Provided

- Housing applications and referrals
- Navigation of Services (DSS, Mental Health, Primary Health, WIC, SNAP, etc.)
- Assistance with resource applications
- Food resources
- Clothing resources
- Employment assistance (job search, applications, program referrals)
- Referrals to Mental Health, Substance Use Treatment, and Primary Healthcare
- Landlord Negotiation
- Homeless prevention
- Financial Literacy
- Lifeskills

Average Costs for 2023-2024

- Limited Shelter Beds
- Hotels for Individuals cost \$100 per night
- Hotels for Families cost \$100-200 per night
- Average stay between 1-18 months
- Those in hotels without any support tend to stay between 1-5 months more
- This can cost between \$3000-\$15000 per person
- If we did not provide services to the 66 people in 2023, they could have stayed additional time at the hotels. Even if they only stayed one additional month, that would have cost \$198000

Success Stories

- 1 Male housed in the new Port Byron DePaul housing subsidized living
- 1 male housed in 72 hours after receiving a call from owner at Fox dealership it was an employee of his, owner was willing to cover all expenses if I could find an apt. for ind. The apt was located and the client moved in within 72 hours. Still living there currently in the new year.
- 1 male and 1 female with 3 kids successfully housed at Malone Village
- 1 female plus 4 kids were going to lose there subsidy through CAP, was able to apply for main stream voucher through AHA and this client was able to occupy her current apartment through the program which will pay 30-40 percent of her rent costs.

More Success Stories

- 1 male successfully housed at Sennett Meadows, still currently living there in the 2024 year (one of our first clients in 2021).
- 1 Male decided to go to rehab in Syracuse as housing options were not available to this client for sanctioning reasons.
- 1 female had her home condemned with myself working with code in Weedsport, she was squatting in house with no power, it was condemned in 3 days and was able to be assisted through DSS emergency housing.
- 1 female who started a job living in hotel, was able to obtain an apt, and we paid for deposit through some unrestricted funding.

Questions?

Thank You!

