

**COUNTY OF ONONDAGA, NEW YORK
COMPREHENSIVE ANNUAL FINANCIAL REPORT
EFFECTIVE JANUARY 1, 2016**

PREPARED BY THE COMPTROLLER'S OFFICE

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**COUNTY OF ONONDAGA, NEW YORK
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FISCAL YEAR ENDED DECEMBER 31, 2015
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INTRODUCTORY

SECTION

(UNAUDITED)

COUNTY OF ONONDAGA, NEW YORK

LIST OF PRINCIPAL OFFICIALS

COUNTY LEGISLATURE

EFFECTIVE JANUARY 1, 2016

CHAIRMAN: J. RYAN MCMAHON II

TIM BURTIS

CASEY E. JORDAN

MICHAEL E. PLOCHOCKI

PEGGY CHASE

PATRICK M. KILMARTIN *

KATHLEEN A. RAPP

JOHN C. DOUGHERTY

DAVID H. KNAPP **

CHRISTOPHER J. RYAN

LINDA R. ERVIN *

DANNY J. LIEDKA

DEREK T. SHEPARD JR.

KEVIN A. HOLMQUIST

BRIAN F. MAY

JUDITH A. TASSONE

MONICA WILLIAMS

* FLOOR LEADERS

** CHAIR, WAYS & MEANS COMMITTEE

COUNTY COMPTROLLER

ROBERT E. ANTONACCI II, CPA

COUNTY EXECUTIVE

JOANNE M. MAHONEY

CHIEF FISCAL OFFICER

STEVEN MORGAN

COUNTY SHERIFF

EUGENE J. CONWAY

DISTRICT ATTORNEY

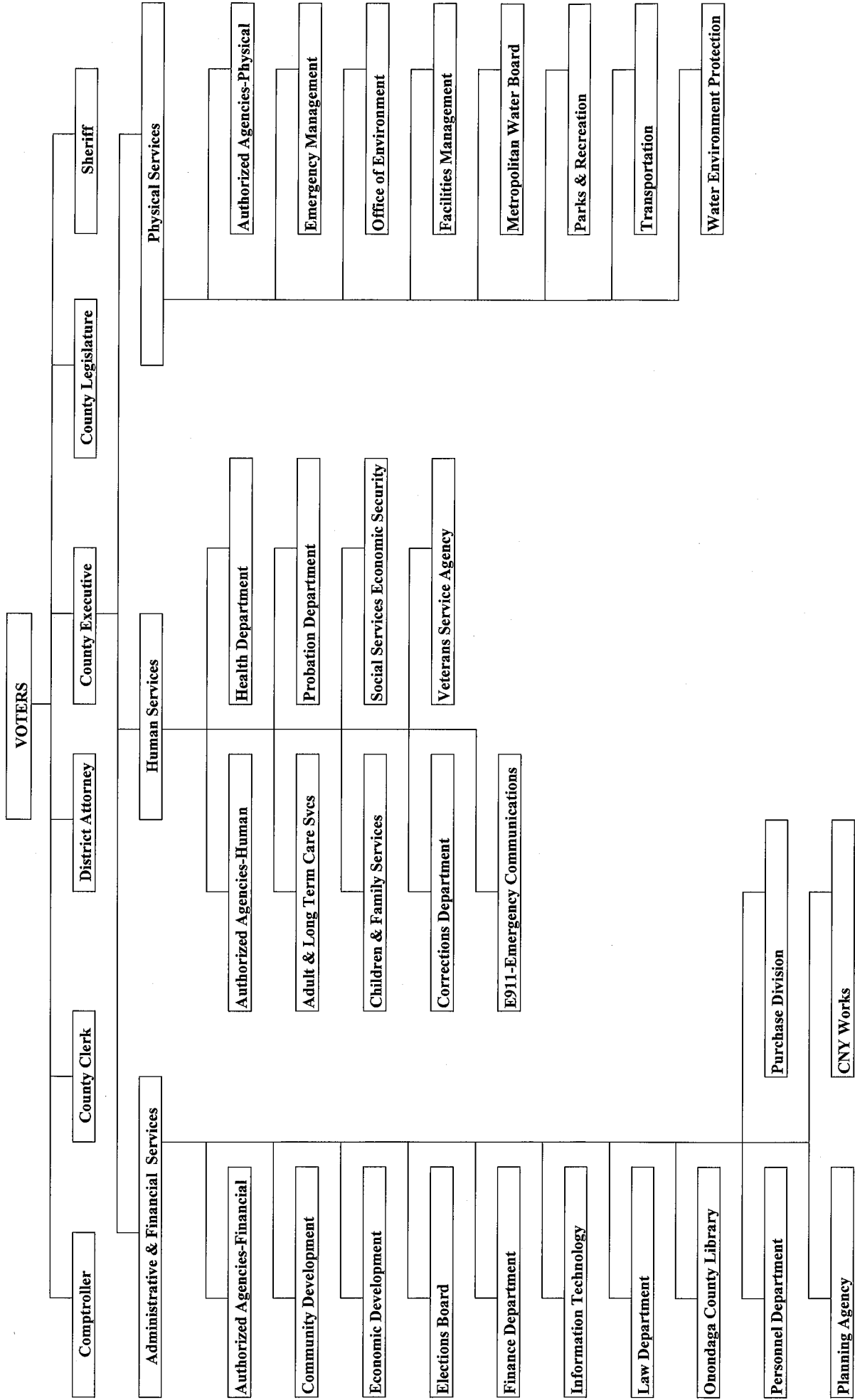
WILLIAM J. FITZPATRICK

COUNTY CLERK

LISA DELL

COUNTY OF ONONDAGA

ORGANIZATION CHART





COUNTY OF ONONDAGA

Office of the
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James V. Maturo
Deputy Comptroller/Accounting

Thomas R. Schepp II
Deputy Comptroller/Audit

Robert E. Antonacci II, CPA
Comptroller

April 25, 2016

To the Citizens of Onondaga County:

I am pleased to submit the Comprehensive Annual Financial Report of Onondaga County for the year ended December 31, 2015. Responsibility for accuracy of the data as well as the completeness and fairness of its presentation, including all disclosures, rests with the management of this government. To provide a reasonable basis for making these representations, the County has established a comprehensive set of internal controls that is designed to protect the government's assets from loss, theft, or misuse. These controls also allow the County reliable information for the preparation of these financial statements. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of financial operations of the County in accordance with accounting policies generally accepted in the United States of America. All disclosures considered necessary for the reader to gain an understanding of the County's financial activities have been included.

The County has engaged independent auditors who have audited the basic financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditors have concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's basic financial statements for the fiscal year ended December 31, 2015, are fairly presented in conformity with U.S. generally accepted accounting policies. The report of the independent auditors can be found on page viii of the financial section of this report.

The independent audit of the financial statements was part of a broader, federally mandated "Single Audit". The County is required to undergo an annual audit in conformity with the provision of the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit Report includes the schedule of federal financial assistance, the independent auditors' report on the internal control structure and compliance with applicable laws and regulations, and findings and recommendations. The Single Audit Report is not included in this CAFR, however, when available, it is a public record and available to all interested parties upon request.

Generally accepted accounting principles require management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and

should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Government Profile

Onondaga County is located in close proximity to the geographic center of upstate New York approximately midway between Albany and Buffalo. Onondaga County has a land area of 793.5 square miles and a 2010 U.S. Census population of 467,026. The most significant municipal entity within the County is the City of Syracuse, which has a 2010 U.S. Census population of 145,170 and which also serves as the County seat. The County's population is concentrated along two interstate highway corridors that intersect in the middle of the County. The County's industrial, and to a lesser extent its commercial establishments, are similarly concentrated within the same corridors.

Onondaga County was established in 1794 by an act of the New York State Legislature. The current county executive form of government was adopted by voter referendum in 1961. The County Executive is elected by direct vote for a term of four years. The County Executive is the chief executive officer of the County with, among other powers, authority to appoint heads of County departments conditional to legislative confirmation, to appoint other executive officers as provided by law, to supervise the administration of every department except as otherwise provided, to propose the annual operating budget plan, to approve or disapprove every local law or ordinance adopted by the County Legislature, to authorize all contracts on behalf of the County, and shall be the chief budget officer of the County. The County Legislature is the policy making, appropriating and governing body of Onondaga County. The County Legislature is comprised of members elected from seventeen legislative districts for two-year terms. The County Legislature is vested with the power to enact local laws, ordinances and resolutions, to adopt budgets and levy taxes, to override by a two-thirds vote any veto by the County Executive of any legalized act, to fix compensation for all County officers and employees, and to authorize the issuance of capital debt obligations where a two-thirds majority so approves. The offices of County Comptroller, Sheriff, District Attorney and County Clerk are elected by general direct vote, and each serves a four-year term. The Comptroller is the chief accounting and auditing officer for the County and, as such, has major responsibility for the internal financial controls and financial reporting. The County Clerk is the custodian of all legal, real property and court documents. The Sheriff is the chief law enforcement officer for the County. In addition to the above officials, the Chief Fiscal Officer has responsibility for the collection and custody of County monies, administration of real property and sales taxes, and the sale of County indebtedness. The Chief Fiscal Officer is appointed by the County Executive, subject to County Legislature ratification.

Onondaga County provides a full range of public services to its residents including public safety, health, transportation, education, economic assistance, home and community, culture and recreation, and general administrative support. This report includes all funds and account groups over which Onondaga County exerts substantial control, significant influence and accountability as defined by the Governmental Accounting Standards Board (GASB). Based on GASB statements, Onondaga Community College, Onondaga County Industrial Development Agency, Friends of Rosamond Gifford Zoo, Onondaga Civic Development Corporation and the Housing Development Fund Company meet the requirements for recognition as component units and accordingly their financial information is presented in a discrete format in the Financial Section of this report. The Onondaga Tobacco Asset Securitization Corporation (OTASC) meets these requirements for recognition as a component unit and their financial information is blended as a Nonmajor Debt Service Fund in the Financial Section of this report.

The County maintains a budgetary control system to ensure compliance with the annual adopted budget and with other applicable laws. Budgetary control is achieved by use of a pre-encumbrance system that

reserves available appropriations prior to the initiation of the contract process. This system has the advantage of centrally accounting for a County department's expenditure plans prior to actual development of contracts. Upon finalization of contracts, the pre-encumbrance is replaced by an encumbrance. Encumbered amounts do not lapse at year-end, but are re-appropriated into the ensuing year's budget as prescribed by Onondaga County Law. The County Comptroller submits to the Legislature a monthly report of revenues and expenses compared to budget. Additionally, the Executive Department's Division of Management and Budget submits to the Legislature a quarterly report of budgetary projections.

Onondaga County employs an internal audit staff that reports to the County Comptroller. This internal audit staff conducts periodic financial, operational and compliance audits of County departments and other related entities. The internal control structure is subject to evaluation during these internal audits.

Factors Affecting Financial Condition

Local Economy: The County budget is affected by the condition of the local economy. Expenditures such as public assistance, Medicaid, and other mandated human service costs vary directly with the condition of the local economy, as do some major County revenues such as sales tax.

The unemployment rate for Onondaga County continued its downward trend averaging 5.0% in 2015 compared with 5.6% in 2014, 6.8% in 2013, and 7.9% in 2012. For the 12-month period ending December 2015, the private sector job count in the Syracuse metro area rose only slightly by 0.2 percent, to 260,600. Areas of job growth stabilizing the count was concentrated in retail trade (+2,200), and leisure and hospitality (+1,400).

Onondaga County ended 2015 with a budgetary surplus of \$11.5 million. A majority of the surplus was a result of mandate relief in the Medicaid program, youth placement costs, and special children's services.

In May 2015, Onondaga County issued \$79.9 million in General Obligation (GO) Serial Bonds. Borrowing rates are at historically low rates and the true interest cost of the GO's was 3.43%. The rating agencies continue to recognize Onondaga County's solid financial position and Moody's, Standard & Poor's, and Fitch rated the County Aa2, AA+ and AAA respectively. This distinguishes Onondaga as one of the highest-rated New York State counties.

The County Legislature adopted a new 10-year sales tax sharing formula in May of 2010 that took effect beginning January 2011. The agreement includes provisions to share both the 3% portion (permanent tax) and 1% portion (temporary tax renewable by the State legislature every two years under a formula significantly different from the past agreement). Under the new formula, 2012 was the final year that towns and villages shared in sales tax collections. The County will retain most of the 3% portion and share slightly in the 1% portion; with the overall percentage retained by the County increasing from 45% in 2010 to approximately 74% after the agreement is fully phased in beginning in 2013. The City will retain most of the 1% portion. Schools will share less than 1% of the overall tax in 2013, now that the agreement is fully phased in.

Long Term Financial Planning: Each year the County prepares a six-year Capital Improvement Plan (CIP). The CIP process is both a programmatic and fiscal tool, providing an opportunity for decision makers to regularly evaluate infrastructure needs and competing capital investments within a fiscal framework that includes debt service projections and future operating costs. For 2015 the County considered only those projects that could be initiated during the six year capital planning period. The

current capital plan outlines 61 projects totaling \$476 million with \$175 million of the resources targeted for Water Environment improvements and \$150 million for road infrastructure and maintenance.

The County has established debt policies that form the fiscal parameters for the capital planning process. The policies are included in the County's annual operating budget document and authorized annually by the County Legislature as part of the budget review process. The debt policies call for General Fund debt service to remain below 5.5% of General Fund revenue; for overall net direct indebtedness to remain below \$700 per capita and 1.5% of the full value of taxable property; and to maintain a debt payment schedule in which 65% or more of the outstanding debt will be retired within ten years.

In addition the County Legislature has established a General Fund balance policy that establishes a fund balance goal of 10% of net revenues and calls for amounts in excess of 10% to be applied to avoid future debt or for tax relief. Net revenues are calculated as gross revenues less sales tax pass through revenue budgeted for municipalities.

Onondaga Lake. Onondaga County entered into an Amended Consent Judgment (ACJ) in 1998 that established a plan to reduce sewage outflows into Onondaga Lake through specific improvements to the Metropolitan Wastewater Treatment Plant and abatement of combined sewer overflows. Total project costs are currently estimated at \$703 million. The project is being supported through a combination of state and federal grants and debt covered by local user fees. The State has appropriated \$74.9 million of the Clean Water/Clean Air Environmental Bond Act funds for projects covered under the ACJ. In addition to aid through the Environmental Bond Act, based on pledges by state officials, the County also planned on receiving approximately \$85 million in supplemental funding over the 15 years of the project as initially scheduled in the 1998 ACJ. To date, \$88 million has been received from other New York State sources. The Federal government has already appropriated \$122.6 million in Federal funds (inclusive of assistance from the U.S. Army Corps of Engineers). The Harbor Brook project received ARRA funds of \$11.8 million in loan forgiveness. In addition, the County has received \$12.4 million in funds from other sources (City and the Niagara Mohawk Power Corporation [now National Grid]) and has cash on hand of \$9.1 million.

To date, the County has closed on \$266.8 million in EFC long term loans to fund lake projects. The County anticipates \$117.4 million in local funding for the gross capital costs associated with the ACJ in its Capital Improvement Plan.

In the event that the ACJ projects do not bring the County in compliance with applicable water quality standards, the County will be required to undertake additional measures. Additional information regarding this commitment can be found in Note 15 to the financial statements.

Cash management. New York State Law directs which type of investments its counties may use to invest idle cash. Those types of investments are more fully described in Note 3 to the financial statements. Income as a result of these investments was \$1,178,423 in 2015.

Risk management. Onondaga County is self-insured for general liability, employee health benefits, unemployment, workers' compensation, and vehicle related losses. The County utilizes an internal service fund to account for its self-insurance activities. The County purchases insurance for property losses. The County employs loss control and safety specialists and also conducts a variety of worker safety programs. Additional information on the County's risk management activities can be found in Note 13 to the financial statements.

Retirement and other postemployment benefits. The County participates in the New York State and Local Employees' Retirement System (ERS). The ERS provides retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the ERS. The ERS is noncontributory except for employees who joined the ERS after July 27, 1976. Employees hired before January 1, 2010 contribute 3% of their salary and after ten years of service, the ERS becomes non-contributory for those employees as well. Those employees hired after January 1, 2010 contribute 3% of their salary for all of their years of public service and there is a limitation on the amount of overtime that can be included as wages. Under the authority of the NYSRSSL, the State Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

As of January 1, 2015 the County adopted GASB Statement No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transitions for Contributions Made Subsequent to the Transition Date – an amendment of GASB Statement No. 68*. The objective of these Statements is to establish accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of these provisions. The County adopted the provisions of these Statements with an effect on the financial statements as described in Note 10.


In addition to providing pension benefits, the County provides certain health insurance benefits to retired employees and survivors under its self-insured health program. Substantially all of the County's employees may become eligible for these benefits if they reach normal retirement age while working for the County. As of the end of the year, there were 3,925 retirees and survivors receiving these benefits. In 2007, the County began amortizing the long-term, actuarially determined, liability for providing benefits to retirees. The County will recognize this liability over a thirty-year period.

Additional information on the County's retirement and postemployment benefits can be found in Note 10 to the financial statements.

Acknowledgments

This Comprehensive Annual Financial Report could not have been completed without the dedication and teamwork of my entire staff. I would like to express my appreciation to my staff and thank them for a job well done.

Sincerely,



Robert E. Antonacci II, CPA

FINANCIAL

SECTION

INDEPENDENT AUDITOR'S REPORT

April 25, 2016

The Honorable County Executive, Joanne M. Mahoney, Honorable Members
of the County Legislature and Honorable County Comptroller Robert E.
Antonacci
County of Onondaga, New York:

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Onondaga, New York (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Onondaga County Community College (OCC), Onondaga Civic Development Corporation (OCDC) and Friends of the Rosamond Gifford Zoo (The Friends), which together represent approximately 97% of both assets and operating revenues and approximately 95% of net position of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for OCC, OCDC, and The Friends is based solely upon the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of The Friends was not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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(Continued)

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INDEPENDENT AUDITOR'S REPORT

(Continued)

Auditor's Responsibility (Continued)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Onondaga, New York as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 10 to the financial statements, the County adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB Statement No. 27 and GASB Statement No. 71, *Pension Transitions for Contributions Made Subsequent to the Transition Date* – an amendment of GASB Statement No. 68. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Other Postemployment Benefits Plan Schedule of Funding Progress, Schedule of Proportionate Share of Net Pension Liability, and Schedule of Contributions – Pension Plans be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Onondaga, New York's basic financial statements. The introductory section, combining financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2016, on our consideration of the County of Onondaga, New York's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Onondaga, New York's internal control over financial reporting and compliance.

Bonadio & Co., LLP

As management of Onondaga County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found beginning on page iii of this report.

Financial Highlights

- The assets of Onondaga County exceeded its liabilities at the close of the most recent fiscal year by \$539,439,495 (*net position*).
- The government's total net position decreased by \$9,033,062.
- As of the close of the current fiscal year, Onondaga County's governmental funds reported combined ending fund balances of \$225,980,036, a decrease of \$5,031,855 in comparison with the prior year.
- At the end of the current fiscal year, total fund balance for the general fund was \$90,510,716, or 11.8% of total budgetary basis general fund revenues.
- Onondaga County's governmental activities long-term liabilities, including premium and issuance discounts on debt, increased by \$64,718,712 or 5.4%, during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the County's assets, liabilities and deferrals, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods, e.g., uncollected taxes and compensated absences.

The governmental activities of the County include general government support, education, public safety, health, transportation, economic assistance and opportunity, home and community services, and culture and recreation.

The government-wide financial statements include the County as the primary government, and Onondaga Community College, Onondaga County Housing Development Fund Company, Friends of Rosamond Gifford Zoo, Onondaga Civic Development Corporation and Onondaga County Industrial Development Agency as component units. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The Onondaga Tobacco Asset Securitization Corporation (OTASC), although also legally separate, functions for all practical purposes as a department of the County, and therefore has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 1-4 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, internal service funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's short-term financing requirements.

Onondaga County maintains fourteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the debt service fund, water environment protection and the capital projects fund, all of which are considered to be major funds. Data from the other ten governmental funds are combined into a single, aggregated presentation.

Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for its governmental funds, with the exception of the Capital Projects Fund. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 5-10 of this report.

Internal Service funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its risk management activities. Because these services predominantly benefit governmental rather than business-type functions, the internal service fund has been included within governmental activities in the government-wide financial statements.

The basic internal service fund financial statements can be found on pages 11-13 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is the economic resources measurement focus and accrual basis of accounting.

The basic fiduciary fund financial statements can be found on page 14 of this report.

Component Units. As discussed above, component units are legally separate entities. The component units addressed above, excluding OTASC, are reported in aggregate in the government-wide financial statements.

The combining statements for the component units can be found on pages 15-18.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 19 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the budget and actual schedules for the major governmental funds and funding progress for postemployment benefits and required pension disclosures. These required schedules and notes to the schedules can be found on pages 48-52.

Combining statements for nonmajor governmental funds are presented immediately following the required supplementary information on pages 53-56 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$539,439,495 at the close of the 2015 fiscal year.

The portion of the County's net position represented by its investment in capital assets, e.g., land, buildings, and equipment, less any related debt used to acquire those assets that is still outstanding is \$903,030,795. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, as the capital assets themselves cannot be used to liquidate these liabilities.

The portion of the County's net position that represents resources that are subject to external restrictions on how they may be used is \$29,400,591. The remaining (\$392,991,891) is unrestricted net deficit.

County of Onondaga's Net Position

	Governmental activities	
	2014	2015
Current and other assets	\$ 489,913,565	\$ 464,261,396
Capital assets	1,454,441,823	1,512,143,658
Total assets	\$ 1,944,355,388	\$ 1,976,405,054
Deferred Outflow of Resources	28,109,206	30,738,369
Long-term liabilities	1,204,233,047	1,268,951,759
Other liabilities	202,791,521	184,999,880
Total liabilities	1,407,024,568	1,453,951,639
Deferred Inflow of Resources	16,967,469	13,752,289
Net Position:		
Net investment in capital assets	887,775,290	903,030,795
Restricted	32,399,308	29,400,591
Unrestricted	(371,702,041)	(392,991,891)
Total net position (As restated see Note 10)	\$ 548,472,557	\$ 539,439,495

The County's net position decreased by \$9,033,062. The net increase in long-term debt of \$64,718,712 exceeded the increase in fixed assets of \$57,701,835. Increases in the County's post-employment health and retirement benefits of \$25.6 million and \$51.2 million increase in serial bond debt, including \$50 million for the amphitheater, were the major factors in the decrease in net position and the \$5,031,855 deficit reported at the fund level.

County of Onondaga's Changes in Net Position

	Governmental activities	
	2014	2015
Revenues:		
Program Revenue:		
Charges for services	\$ 169,451,827	\$ 166,420,336
Operating grants and contributions	213,713,841	214,564,050
Capital grants and contributions	11,735,005	10,579,987
General Revenue:		
Property taxes	150,635,859	151,649,933
Other taxes	349,646,335	348,914,909
Other	24,664,227	13,783,981
Total revenues	<u>919,847,094</u>	<u>905,913,196</u>
Expenses:		
General government support	163,395,435	171,239,059
Education	50,010,541	46,408,925
Public Safety	155,199,410	153,257,764
Health	53,777,244	55,532,742
Transportation	50,653,570	49,413,037
Economic assistance and opportunity	317,196,014	291,562,500
Culture and recreation	45,693,981	42,325,012
Home and community services	99,626,016	78,331,049
Interest on long-term debt	25,015,840	26,876,170
Total expenses	<u>960,568,051</u>	<u>914,946,258</u>
Decrease in net position	(40,720,957)	(9,033,062)
Net position - Beginning (as restated see Note 10)	589,193,514	548,472,557
Net position - Ending	<u>\$ 548,472,557</u>	<u>\$ 539,439,495</u>

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County's governmental funds is to provide information on short-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund is \$61,412,682 while total fund balance is \$90,510,716. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 8% of total budgetary basis general fund expenditures, while total fund balance represents 11.9% of that same amount.

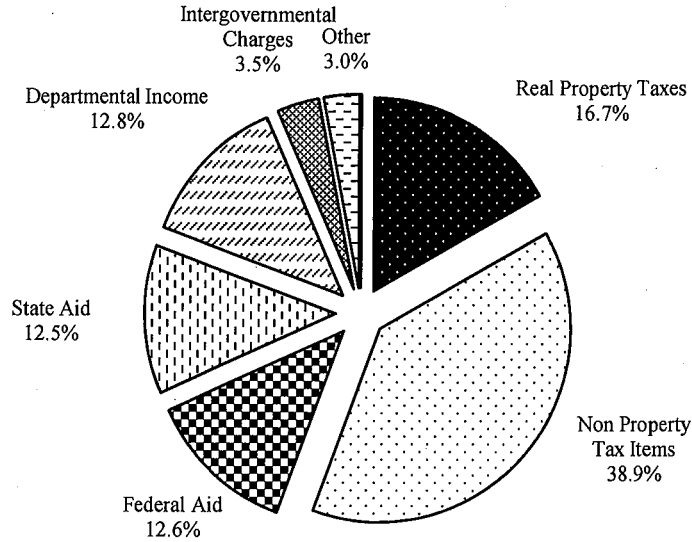
The general fund's fund balance increased by \$2,804,800 during the current fiscal year. In 2015, the County planned to use \$8.7 million of fund balance to offset operations. The majority of this surplus was the result of mandate relief in the Medicaid Program, youth placement costs, and special children's services.

Water Environment Protection appropriated approximately \$6.1 million in prior years fund balance into 2015 operations. Expenditures finishing \$5.5 million under budget offset the use of most of the appropriated fund balance. The result was an operating deficit of \$919,041.

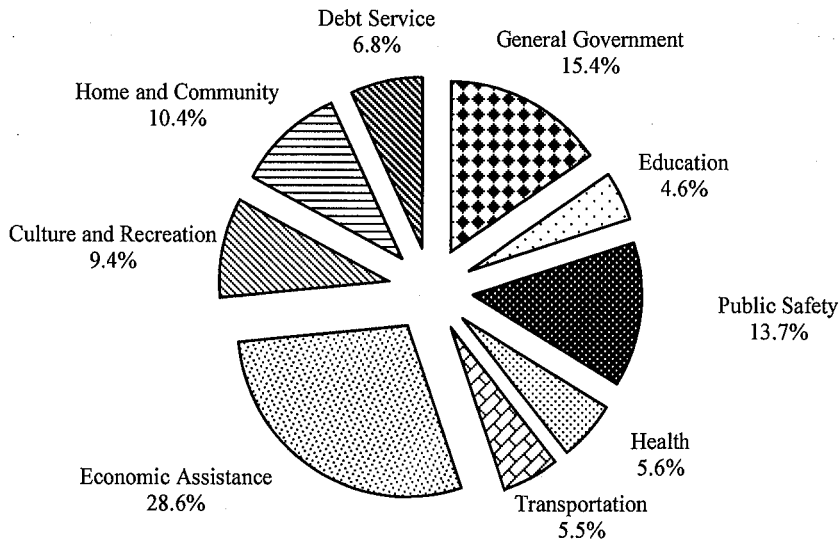
The County's 2015 Debt Service Fund budget authorized an appropriation of \$12.8 million from reserve for bonded debt. Due to unbudgeted revenue of \$4.4 million from bond premium and \$2.4 million from interest and other sources, the County offset \$6.9 million of that appropriation and reported an operating deficit of \$5,941,792.

Internal Service Funds. Unrestricted net position of the Internal Service Fund decreased \$1,208,431 decreasing net position to \$13,691,989. This loss is due to returning excess health premiums collected in prior years. As stated earlier, the activity of the Internal Service Fund predominantly benefits the primary government. It has been included within governmental activities in the government-wide financial statements.

County Revenues Governmental Funds



County Expenditures Governmental Funds



General Fund Budgetary Highlights

Appropriations: \$9.1 million increase in appropriations can be summarized as follows:

- \$3.7 million increase in internal appropriations to support anticipated provisions for salary and wage adjustments.
- \$758,000 increase in salary and wage and employee benefit costs associated with bargaining unit agreement awards.
- \$350,000 increase in the provision for capital projects account for the Office of the Environment management strategy to minimize the hazard risk to the community against the damaging effects of the Emerald Ash Borer (EAB).
- \$65,000 increase in the provision for capital projects account to support the Parks and Recreation Department at Onondaga Lake Park.
- \$3.3 million increase is the carryover of encumbrances from 2014 to 2015.

Revenues: \$5.8 million change in the revenue budget can be attributed to the increase in appropriated fund balance and excess revenue to fund the following:

- \$4.5 million increase in fund balance to provide for bargaining unit awards and estimated awards.
- \$899,000 increase in recognized revenue in excess of budgeted amount. The NYS Office of Mental health provided the County-run Day Treatment and Outpatient Mental health Clinics with supplemental revenue to offset costs associated with clinic operations. Upon reconciling cost and supplemental revenue, it was determined the funds were available for County use.
- \$350,000 increase in fund balance to support the Emerald Ash Borer management strategy.
- \$65,000 increase in fund balance to support construction of a gate at the Onondaga Lake Park Marina entrance.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities as of December 31, 2015 amounts to \$1,512,143,658 (net of accumulated depreciation). This investment in capital assets includes construction in progress, land, buildings, improvements, equipment, park facilities, roads, highways, water rights, drainage and sewage treatment, and bridges.

County of Onondaga's Capital Assets
(net of depreciation)

	Governmental Activities	
	2014	2015
Land	\$ 20,500,002	\$ 20,500,002
Intangible Assets	29,750,000	29,750,000
Land Improvements	11,730,240	10,870,167
Building and Improvements	173,467,517	221,980,546
Equipment	37,827,760	41,001,321
Infrastructure	671,406,063	754,787,205
Construction in progress	509,760,241	433,254,417
Total	\$ 1,454,441,823	\$ 1,512,143,658

Major capital asset events during the current fiscal year included the following:

A number of Capital Projects were completed during the year. These include \$108 million in WEP related projects, \$25.3 million for road improvements and \$54.3 million in Parks related projects reducing the construction in progress account and increasing infrastructure and other capital assets. In addition, the County added approximately \$121 million to the construction in progress account including \$25.4 million in road improvements, \$30.4 million in WEP related projects and \$55.3 million in Parks related projects.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$529,910,236 and loans payable of \$252,447,979. This debt increased by \$41,559,342 during the current fiscal year.

	Activities	
	2014	2015
Serial bonds	\$ 340,318,000	\$ 391,530,000
OTASC tobacco settlement bonds	137,036,943	138,380,236
Loans	263,443,930	252,447,979
Total	\$ 740,798,873	\$ 782,358,215

Additional information on the County’s debt can be found in Note 8 to the financial statements.

The County maintains a “AAA” rating from Fitch, a “AA+” rating from Standard & Poor’s and a “Aa2” rating from Moody’s for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7% of its five-year average full valuation of taxable real property. The County has utilized 15.48% of its statutory debt limit at December 31, 2015.

Economic Factors and Next Year’s Budget and Rates

According to the New York State Department of Labor, the unemployment rate for Onondaga County averaged 5.0% in 2015 compared with 5.6% the previous year. For the 12-month period ending January 2016, the private sector job count in the Syracuse metro area rose 400, or 0.2 percent, to 254,800 as compared to the slight increase at year end 2015.

The Central New York region has a highly skilled, well educated, productive workforce of 346,640 with an average wage of \$46,220. Having emerged from a traditional manufacturing base of employment, the area is now dominated by new-economy business sectors. The CNY Region offers distinctive competitive advantages in many of its key industry clusters identified as follows:

- Clean Energy & Environmental Systems
- Health, Biomedical Services, & Biosciences
- Radar & Sensor Devices
- Financial Services
- Agribusiness and Food Processing
- Advanced Manufacturing

Collaboration is the key to Economic Development in the Onondaga County region. The Syracuse Chamber of Commerce and the Metropolitan Development Corporation combined in May 2010 to form the CenterState Corporation for Economic Opportunity (CenterStateCEO). This is a 12-county business leadership and economic development organization.

CenterState Corporation for Economic Opportunity (CEO) in its economic forecast for 2016 identified several opportunities and reasons for optimism within the region:

- There is expected to be a mild job market for the area as employers expect to hire at a modest pace.
- In December 2015 the Central New York Regional Economic Development Council's plan, "CNY Rising" was awarded \$500 million as part of Governor Cuomo's Upstate Revitalization Initiative competition.
- Over the next 3 years the region's employment is expected to grow 2% with the largest growth in the education and health services sectors followed by the professional and business services sectors, and construction.

As part of New York State's Regional Economic Development Councils, in 2015 the Central New York area received \$122.4 million to fund a total of 93 projects including investments at the following:

- CEA Fresh Farms
- COR West Kirkpatrick Street Company III, Inc.
- Syracuse University

Onondaga 2016 Budget

The County Executive presented the 2016 budget in September 2015. As the budget was developed, rising salary, debt service, and other operating costs were significant contributors to the projected budget gap of \$18 million. To overcome this gap, the County Executive held headcount to a minimal increase, as well as all other discretionary spending. Sales tax growth was factored into the budget gap reconciliation as well as the use of \$5 million in fund balance.

The County Legislature adopted the 2016 Budget on October 13, 2015. The Legislature made additional appropriations cuts and increased revenue assumptions to reduce the property tax levy by \$200,000 and the use of fund balance by \$2 million. The property tax levy has been reduced by the Legislature by a total of \$14 million over the last five years. The 2016 all funds budget supports \$1.26 billion in total expenditures, including internal transfers of \$240 million. Expenses are essentially flat when compared to the 2015 budget as modified. The General Fund budget included an adopted property tax levy of \$139,691,159, a \$200,000 reduction vs. 2015. After accounting for budgeted and subsequent fund balance appropriations, encumbrances, and commitments of \$11 million, the current assigned and unassigned fund balance is \$79 million or 12% of adjusted General Fund revenues. Recognizing debt service spikes in upcoming years, the County Executive committed \$5 million in fund balance in the 2014 budget to offset these increases. This debt service stabilization approach will continue to be utilized to reduce the impact on future operating budgets while using excess fund balance strategically.

Consumption based user fees in the Water Environment Protection Department (Sanitary District Fund) and wholesale water rates charged by the Metropolitan Water Board (Water Fund) remained unchanged from 2015.

Requests for Information

This financial report is designed to provide a general overview of the County of Onondaga's finances for all those with an interest in the government's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to the Comptroller's Office, 14th Floor Civic Center, 421 Montgomery Street, Syracuse, New York, 13202.

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BASIC FINANCIAL STATEMENTS

COUNTY OF ONONDAGA, NEW YORK

Statement of Net Position

December 31, 2015

	<u>Primary Government Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Cash, cash equivalents and investments	\$ 233,598,926	\$ 30,625,769
Deposits by contractors	395,000	-
Receivables:		
Property taxes (net of \$17,564,623 reserve)	44,399,990	-
Accounts receivable (net of \$3,512,697 reserve)	61,799,792	11,670,524
Due from state and federal governments	85,428,555	3,340,063
Due from other governments	3,406,276	-
Inventories	8,564,760	669,542
Prepaid items and other assets	8,134,347	866,186
Notes receivable	-	143,750
Net pension asset	-	7,371,693
Endowment assets:		
Investments	-	3,485,922
Promises to give	-	38,458
Restricted cash	18,533,750	-
Capital assets net of accumulated depreciation	<u>1,512,143,658</u>	<u>135,775,414</u>
Total assets	<u>1,976,405,054</u>	<u>193,987,321</u>
 DEFERRED OUTFLOW OF RESOURCES		
	<u>30,738,369</u>	<u>3,814,353</u>

See notes to financial statements.

COUNTY OF ONONDAGA, NEW YORK
Statement of Net Position
December 31, 2015

	Primary Government		Component
	Governmental Activities		Units
LIABILITIES			
Accounts payable	27,459,560		9,229,672
Accrued liabilities	77,590,988		3,696,092
Contracts payable - retainage	108,255		-
Other liabilities	18,271,104		12,182,091
Due to other governments	61,569,973		336,409
Due to Onondaga County	-		807,626
Long term obligations and unpaid liabilities:			
Due within one year	55,059,903		-
Due in more than one year	1,213,891,856		53,053,646
Total liabilities	1,453,951,639		79,305,536
 DEFERRED INFLOW OF RESOURCES	 13,752,289		 5,595,524
 NET POSITION			
Net investment in capital assets	903,030,795		135,691,743
Restricted for:			
Capital projects	1,541,206		10,591,441
Debt service	27,859,385		-
Endowments	-		3,857,643
Loans	-		101,820
Unrestricted	(392,991,891)		(37,342,033)
Total net position	\$ 539,439,495		\$ 112,900,614

COUNTY OF ONONDAGA, NEW YORK

Statement of Activities

Year Ended December 31, 2015

	<u>Expenses</u>	<u>Indirect Expenses Allocation</u>	<u>Program Revenues Charges for Services</u>
<u>Functions/Programs</u>			
Primary government:			
Governmental activities:			
General government support	\$ 178,975,968	\$ (7,736,909)	\$ 22,755,012
Education	46,408,925	-	528,000
Public safety	151,404,461	1,853,303	11,970,247
Health	55,154,623	378,119	8,882,045
Transportation	48,769,663	643,374	5,686,768
Economic assistance and opportunity	289,014,223	2,548,277	6,327,226
Culture and recreation	41,444,483	880,529	15,962,913
Home and community services	76,897,742	1,433,307	94,308,125
Interest on long-term debt	26,876,170	-	-
Total primary government	<u>\$ 914,946,258</u>	<u>\$ -</u>	<u>\$ 166,420,336</u>
Component units:			
OCC	\$ 99,993,492		\$ 22,530,297
OCDC	1,283,432		624,601
Fund Company	1,060,203		1,076,577
The Friends	2,485,533		2,082,457
OCIDA	887,686		1,649,380
Total component units	<u>\$ 105,710,346</u>		<u>\$ 27,963,312</u>

See notes to financial statements.

Program Revenues		Net (Expense) Revenue and Changes in Net Position	
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Units
\$ 2,251,381	\$ -	\$ (146,232,666)	\$ -
17,148,711	603,373	(28,128,841)	-
5,680,272	609,040	(134,998,205)	-
36,612,281	-	(10,038,416)	-
6,626,169	9,237,323	(27,862,777)	-
138,356,552	-	(146,878,722)	-
2,801,708	50,900	(23,509,491)	-
5,086,976	79,351	21,143,403	-
-	-	(26,876,170)	-
<u>\$ 214,564,050</u>	<u>\$ 10,579,987</u>	<u>\$ (523,381,885)</u>	<u>\$ -</u>

\$ 12,637,594	\$ -	\$ -	\$ (64,825,601)
-	-	-	(658,831)
-	-	-	16,374
529,279	-	-	126,203
503,896	-	-	1,265,590
<u>\$ 13,670,769</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (64,076,265)</u>

General revenues:

Real property taxes and tax items	151,649,933	-
Sales tax and use tax	348,914,909	-
Investment earnings	1,178,423	126,974
Tobacco settlement proceeds	11,946,032	-
Participation in debt service-external sources	659,526	-
Contributions other	-	25,394,368
Other revenue	-	27,979,943
County contributions	-	9,540,626
Total general revenues and special items	<u>514,348,823</u>	<u>63,041,911</u>
Change in net position	(9,033,062)	(1,034,354)
Net position-beginning as restated see notes 10&16	<u>548,472,557</u>	<u>113,934,968</u>
Net position-ending	<u>\$ 539,439,495</u>	<u>\$ 112,900,614</u>

COUNTY OF ONONDAGA, NEW YORK

Balance Sheet

Governmental Funds

December 31, 2015

	<u>General</u>	<u>Water Environment Protection</u>
ASSETS		
Cash, cash equivalents and investments	\$ 75,380,845	\$ 40,095,333
Deposits by contractors	-	-
Receivables:		
Property taxes (net of \$17,564,623 reserve)	44,399,990	-
Accounts receivable (net of \$3,512,697 reserve)	42,498,837	5,803,687
Due from state and federal governments	61,657,920	4,450,334
Due from other funds	964,302	-
Due from other governments	2,986,802	1,038
Inventories	-	-
Prepaid items	6,646,513	786,274
Restricted cash	-	-
Total assets	\$ <u>234,535,209</u>	\$ <u>51,136,666</u>
LIABILITIES		
Accounts payable	\$ 9,639,156	\$ 1,658,819
Accrued liabilities	44,813,165	1,212,948
Contracts payable-retainage	2,457	-
Other liabilities	7,817,998	350,000
Due to other funds	800,000	-
Due to other governments	60,578,790	-
Total liabilities	<u>123,651,566</u>	<u>3,221,767</u>
DEFERRED INFLOW OF RESOURCES	<u>20,372,927</u>	<u>5,018,874</u>
FUND BALANCES		
Nonspendable	6,646,513	786,274
Restricted	-	-
Committed	5,000,000	-
Assigned	17,451,521	42,109,751
Unassigned	61,412,682	-
Total fund balances	<u>90,510,716</u>	<u>42,896,025</u>
Total liabilities, deferred inflow of resources and fund balances	\$ <u>234,535,209</u>	\$ <u>51,136,666</u>

See notes to financial statements.

Debt Service	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 28,378,516	\$ 40,211,223	\$ 21,902,955	\$ 205,968,872
-	395,000	-	395,000
-	-	-	44,399,990
741,890	278,655	4,663,458	53,986,527
-	7,991,103	11,329,198	85,428,555
-	-	800,000	1,764,302
-	-	418,436	3,406,276
-	-	108,228	108,228
-	-	701,560	8,134,347
-	8,529,360	10,004,390	18,533,750
<u>\$ 29,120,406</u>	<u>\$ 57,405,341</u>	<u>\$ 49,928,225</u>	<u>\$ 422,125,847</u>
\$ -	\$ 12,324,412	\$ 3,837,173	\$ 27,459,560
-	3,377,212	4,900,982	54,304,307
-	105,798	-	108,255
-	-	10,103,106	18,271,104
-	-	964,302	1,764,302
-	-	991,183	61,569,973
<u>-</u>	<u>15,807,422</u>	<u>20,796,746</u>	<u>163,477,501</u>
<u>-</u>	<u>7,164,048</u>	<u>112,461</u>	<u>32,668,310</u>
-	-	809,788	8,242,575
19,168,007	1,541,206	8,691,378	29,400,591
-	-	-	5,000,000
9,952,399	32,892,665	19,541,557	121,947,893
-	-	(23,705)	61,388,977
<u>29,120,406</u>	<u>34,433,871</u>	<u>29,019,018</u>	<u>225,980,036</u>
<u>\$ 29,120,406</u>	<u>\$ 57,405,341</u>	<u>\$ 49,928,225</u>	<u>\$ 422,125,847</u>

**County of Onondaga, New York
 Reconciliation of Governmental Funds Balance Sheet
 To the Statement of Net Position
 For the Year Ended December 31, 2015**

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds (page 6)	\$ 225,980,036
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,512,143,658
Long-term receivable for tobacco proceeds not reported in the funds.	5,346,000
Inventories of automotive parts and road materials expensed as acquired in the funds.	8,456,532
Internal service fund used by management to charge the costs of insurance activities to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	13,691,989
Deferred inflow including property taxes not available to pay for current-period expenditures and are therefore, deferred in the funds.	25,504,262
Deferred inflow related to defeased debt and pension not reported in the funds.	(6,588,241)
Deferred outflow on defeased debt and pension related transactions not reported in the funds.	30,738,369
Accrued interest not reported in the funds.	(6,881,351)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>(1,268,951,759)</u>
Net position of governmental activities (page 2)	<u><u>\$ 539,439,495</u></u>

See notes to financial statements

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COUNTY OF ONONDAGA, NEW YORK
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

	<u>General</u>	<u>Water Environment Protection</u>
REVENUES		
Taxes:		
Real property taxes and tax items	\$ 148,446,562	\$ 1,731,816
Sales tax and use tax	343,592,826	-
Federal aid	89,189,397	-
State aid	84,729,426	-
Departmental	21,353,292	78,175,167
Service for other governments	20,214,619	1,724,314
Tobacco settlement proceeds	-	-
Interest on investments	456,522	72,896
Miscellaneous	5,926,431	737,586
Total revenues	<u>713,909,075</u>	<u>82,441,779</u>
EXPENDITURES		
Current:		
General government support	149,298,087	-
Education	45,292,138	-
Public safety	131,589,992	-
Health	40,064,820	-
Transportation	3,758,260	-
Economic assistance and opportunity	266,793,434	-
Culture and recreation	15,353,239	-
Home and community services	1,837,540	53,875,032
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>653,987,510</u>	<u>53,875,032</u>
Excess (deficiency) of revenues over expenditures	<u>59,921,565</u>	<u>28,566,747</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	198,138	176
Transfers out	(57,314,903)	(29,485,964)
Proceeds of long-term borrowings	-	-
Refunding Bond	-	-
Payments to Escrow Agent	-	-
Participation in debt service-external sources	-	-
Bond premium	-	-
Total other financing sources (uses)	<u>(57,116,765)</u>	<u>(29,485,788)</u>
Net change in fund balance	2,804,800	(919,041)
Fund balances- beginning	87,705,916	43,815,066
Fund balances- ending	<u>\$ 90,510,716</u>	<u>\$ 42,896,025</u>

See notes to financial statements.

<u>Debt Service</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 150,178,378
-	-	5,322,083	348,914,909
-	7,122,247	17,043,473	113,355,117
-	3,457,740	23,601,754	111,788,920
-	975,000	14,425,442	114,928,901
-	14,042	9,482,011	31,434,986
-	-	6,600,032	6,600,032
155,725	166	463,429	1,148,738
<u>2,224,674</u>	<u>557,444</u>	<u>9,660,263</u>	<u>19,106,398</u>
<u>2,380,399</u>	<u>12,126,639</u>	<u>86,598,487</u>	<u>897,456,379</u>
731,446	1,345,459	2,444,352	153,819,344
-	1,127,002	-	46,419,140
-	1,042,142	3,703,988	136,336,122
-	-	16,348,066	56,412,886
-	25,412,972	25,619,536	54,790,768
-	1,250,000	18,058,311	286,101,745
-	54,935,547	24,035,077	94,323,863
-	33,315,967	13,378,542	102,407,081
42,114,474	-	2,040,000	44,154,474
<u>19,345,701</u>	<u>-</u>	<u>4,820,406</u>	<u>24,166,107</u>
<u>62,191,621</u>	<u>118,429,089</u>	<u>110,448,278</u>	<u>998,931,530</u>
<u>(59,811,222)</u>	<u>(106,302,450)</u>	<u>(23,849,791)</u>	<u>(101,475,151)</u>
50,324,051	17,211,009	39,505,741	107,239,115
-	(1,057,045)	(19,381,203)	(107,239,115)
-	82,550,000	-	82,550,000
11,370,000	-	-	11,370,000
(12,932,472)	-	-	(12,932,472)
659,526	10,347,917	-	11,007,443
<u>4,448,325</u>	<u>-</u>	<u>-</u>	<u>4,448,325</u>
<u>53,869,430</u>	<u>109,051,881</u>	<u>20,124,538</u>	<u>96,443,296</u>
(5,941,792)	2,749,431	(3,725,253)	(5,031,855)
<u>35,062,198</u>	<u>31,684,440</u>	<u>32,744,271</u>	<u>231,011,891</u>
<u>\$ 29,120,406</u>	<u>\$ 34,433,871</u>	<u>\$ 29,019,018</u>	<u>\$ 225,980,036</u>

**County of Onondaga, New York
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended December 31, 2015**

Amounts reported for governmental activities in the statement of activities (page 4) are different because:

Net change in fund balances-total governmental funds (page 8)	\$ (5,031,855)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	57,701,835
Increase in long-term receivables and deferred property tax revenues resulting in increased revenue in the statement of activities.	7,388,881
Deferred inflows associated with the net pension liability exceeded deferred outflows	(3,188,440)
The issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(43,485,890)
Expenses reported in the statement of activities that are not reported as expenditures in the governmental funds.	(21,209,162)
Internal service funds are used by management to charge risk management activities to individual funds:	
The net decrease of certain activities of the internal service funds is reported with governmental activities.	<u>(1,208,431)</u>
Change in net position of governmental activities (page 4)	<u><u>\$ (9,033,062)</u></u>

See notes to financial statements

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COUNTY OF ONONDAGA, NEW YORK

Statement of Net Position

Internal Service Fund

December 31, 2015

ASSETS

Current assets:

Cash, cash equivalents and investments	\$	27,630,054
Receivables		<u>175,788</u>
Total current assets		<u>27,805,842</u>

Noncurrent assets:

Unfunded claims receivable		<u>39,036,038</u>
Total noncurrent assets		<u>39,036,038</u>
Total assets		<u>66,841,880</u>

LIABILITIES

Current liabilities:

Accounts payable and accrued liabilities		<u>2,942,008</u>
Total current liabilities		<u>2,942,008</u>

Noncurrent liabilities:

Unpaid claim liabilities		<u>50,207,883</u>
Total noncurrent liabilities		<u>50,207,883</u>
Total liabilities		<u>53,149,891</u>

NET POSITION

Unrestricted		<u>13,691,989</u>
Total net position	\$	<u><u>13,691,989</u></u>

See notes to financial statements.

COUNTY OF ONONDAGA, NEW YORK
Statement of Revenues, Expenses, and Change in Net Position
Internal Service Fund
For the Year Ended December 31, 2015

OPERATING REVENUES

Interdepartmental charges	\$ 62,641,998
Other charges	15,706,845
Total operating revenues	<u>78,348,843</u>

OPERATING EXPENSES

Insurance premiums and benefits	75,646,376
Personnel service	295,756
Contractual services	201,618
General and administrative	3,443,209
Total operating expenses	<u>79,586,959</u>

Operating Loss (1,238,116)

Nonoperating revenue

Interest income	<u>29,685</u>
Total nonoperating revenue	<u>29,685</u>

Change in net position (1,208,431)

Total net position-beginning	<u>14,900,420</u>
Total net position-end	<u>\$ 13,691,989</u>

See notes to financial statements.

COUNTY OF ONONDAGA, NEW YORK
Statement of Cash Flows
Internal Service Fund
Year Ended December 31, 2015

Cash Flows From Operating Activities

Receipts from interfund services provided	\$	84,546,884
Payments for employee services and benefits		(81,157,702)
Payments for supplies and services		(6,202,671)
Payments for interdepartmental charges		(2,703,432)
Net cash from operating activities		(5,516,921)

Cash Flows From Investing Activities

Interest and earnings		29,685
Net change in cash, cash equivalents and investments		(5,487,236)
Cash, cash equivalents and investments -beginning		33,117,290
Cash, cash equivalents and investments -ending	\$	27,630,054

Reconciliation of Operating Income to Net Cash From Operating Activities:

Operating loss	\$	(1,238,116)
Adjustments to reconcile operating income to net cash from operating activities:		
Changes in assets, liabilities, and deferrals:		
Decrease in receivables		6,198,041
Decrease in accounts payable		(2,868,426)
Increase in accrued liabilities		108,964
Decrease in unpaid claim liabilities		(7,717,384)
Net cash from operating activities	\$	(5,516,921)

See notes to financial statements.

COUNTY OF ONONDAGA, NEW YORK

Statement of Net Position

Fiduciary Funds

December 31, 2015

	Cemetery Private Purpose Trust Fund	Pension Trust Fund	Agency
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ 1,156,871	\$ -	\$ 16,175,283
Guaranteed Investment Contracts	-	25,312,153	-
Cash Pooled Separate Accounts	-	61,812,048	-
Mutual funds	-	4,668,504	-
Total assets	<u>\$ 1,156,871</u>	<u>\$ 91,792,705</u>	<u>\$ 16,175,283</u>
LIABILITIES			
Liabilities -Agency fund liabilities	<u>-</u>	<u>-</u>	<u>\$ 16,175,283</u>
NET POSITION	<u>\$ 1,156,871</u>	<u>\$ 91,792,705</u>	

COUNTY OF ONONDAGA, NEW YORK

Statement of Change in Net Position

Fiduciary Funds

Year Ended December 31, 2015

	Cemetery Private Purpose Trust Fund	Pension Trust Fund
	<u> </u>	<u> </u>
ADDITIONS		
Investment Income	\$ -	\$ 5,686,689
Departmental	113,200	-
Interest on investments	1,449	-
Contributions	<u>-</u>	<u>4,527,367</u>
Total additions	<u>114,649</u>	<u>10,214,056</u>
DEDUCTIONS/BENEFITS PAID	<u>160,475</u>	<u>4,577,101</u>
Change in net position	(45,826)	5,636,955
Net position - beginning	<u>1,202,697</u>	<u>86,155,750</u>
NET POSITION - ENDING	<u>\$ 1,156,871</u>	<u>\$ 91,792,705</u>

See notes to financial statements

COUNTY OF ONONDAGA, NEW YORK
Combining Statement of Net Position
Component Units
December 31, 2015

	OCC	OCDC
ASSETS		
Cash, cash equivalents and investments	\$ 24,714,685	\$ 1,460,661
Accounts receivable (net of \$1,403,475 reserve)	10,618,853	375,883
Due from state and federal governments	3,300,063	-
Inventories	-	-
Prepaid items and other assets	786,094	9,933
Notes receivable	-	-
Net pension asset	7,371,693	-
Endowment assets :		
Investments	-	-
Promises to give	-	-
Capital assets net of accumulated depreciation	132,392,579	19,359
Total assets	\$ 179,183,967	\$ 1,865,836
 Deferred outflow of resources	 3,814,353	 -
LIABILITIES		
Accounts payable	\$ 8,837,072	\$ 17,921
Accrued liabilities	3,602,391	-
Other liabilities	12,082,091	100,000
Due to other governments	69,982	-
Due to Onondaga County	-	53,362
Long term obligations and unpaid liabilities:		
Due in more than one year	52,748,059	305,587
Total liabilities	77,339,595	476,870
 Deferred inflow of resources	 5,530,094	 -
NET POSITION		
Net investment in capital assets	132,392,579	19,359
Restricted for:		
Capital projects	10,556,240	-
Endowments	-	-
Loans	47,620	54,200
Unrestricted	(42,867,808)	1,315,407
Total net position	\$ 100,128,631	\$ 1,388,966

See notes to financial statements.

	<u>Fund Company</u>	<u>The Friends</u>	<u>OCIDA</u>	<u>Total Component Units</u>
\$	92	\$ 2,495,242	\$ 1,955,089	\$ 30,625,769
	-	58,576	617,212	11,670,524
	40,000	-	-	3,340,063
	597,056	72,486	-	669,542
	-	70,159	-	866,186
	-	-	143,750	143,750
	-	-	-	7,371,693
	-	3,485,922	-	3,485,922
	-	38,458	-	38,458
	-	83,671	3,279,805	135,775,414
\$	<u>637,148</u>	\$ <u>6,304,514</u>	\$ <u>5,995,856</u>	\$ <u>193,987,321</u>
	-	-	-	3,814,353
\$	73,233	\$ 47,220	\$ 254,226	\$ 9,229,672
	-	93,701	-	3,696,092
	-	-	-	12,182,091
	-	-	266,427	336,409
	563,915	95,401	94,948	807,626
	-	-	-	53,053,646
	<u>637,148</u>	<u>236,322</u>	<u>615,601</u>	<u>79,305,536</u>
	-	65,430	-	5,595,524
	-	-	3,279,805	135,691,743
	-	-	35,201	10,591,441
	-	3,857,643	-	3,857,643
	-	-	-	101,820
	-	2,145,119	2,065,249	(37,342,033)
\$	<u>-</u>	\$ <u>6,002,762</u>	\$ <u>5,380,255</u>	\$ <u>112,900,614</u>

COUNTY OF ONONDAGA, NEW YORK
Combining Statement of Revenues, Expenditures, and Changes in Net Position
Component Units
Year Ended December 31, 2015

	OCC	OCDC
Expenses:		
Program operations	\$ 92,574,186	\$ 1,276,013
Depreciation	7,419,306	7,419
Total expenses	99,993,492	1,283,432
Program revenues:		
Charges for services	22,530,297	624,601
Operating grants and contributions	12,637,594	-
Total program revenues	35,167,891	624,601
Net program (expenses) revenues	(64,825,601)	(658,831)
General revenues (expenses):		
Contribution from (to) Onondaga County	9,557,000	-
Interest and investment income	12,860	8,312
Contributions from (to) other governments	25,394,368	-
Federal aid grant revenue	27,979,943	-
Total general revenues (expenses)	62,944,171	8,312
Change in net position	(1,881,430)	(650,519)
Net position-beginning as restated see note 16	102,010,061	2,039,485
Net position -end of year	\$ 100,128,631	\$ 1,388,966

See notes to financial statements.

<u>Fund Company</u>	<u>Friends of Rosamond Gifford Zoo</u>	<u>OCIDA</u>	<u>Total Component Units</u>
\$ 1,060,203	\$ 2,456,696	\$ 882,335	\$ 98,249,433
-	28,837	5,351	7,460,913
<u>1,060,203</u>	<u>2,485,533</u>	<u>887,686</u>	<u>105,710,346</u>
1,076,577	2,082,457	1,649,380	27,963,312
-	529,279	503,896	13,670,769
<u>1,076,577</u>	<u>2,611,736</u>	<u>2,153,276</u>	<u>41,634,081</u>
<u>16,374</u>	<u>126,203</u>	<u>1,265,590</u>	<u>(64,076,265)</u>
(16,374)	-	-	9,540,626
-	95,051	10,751	126,974
-	-	-	25,394,368
-	-	-	27,979,943
<u>(16,374)</u>	<u>95,051</u>	<u>10,751</u>	<u>63,041,911</u>
-	221,254	1,276,341	(1,034,354)
-	5,781,508	4,103,914	113,934,968
<u>\$ -</u>	<u>\$ 6,002,762</u>	<u>\$ 5,380,255</u>	<u>\$ 112,900,614</u>

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Background

The County of Onondaga, New York (the "County") established in 1794, is a municipal corporation which performs local governmental functions within its jurisdiction, including police and law enforcement services, economic assistance, health and nursing services, maintenance of county roads, parks, waste water and clean waters, and among others, operations of Onondaga Community College and Onondaga County Industrial Development Agency. The County is governed by an elected County Executive and seventeen elected members of the County Legislature.

Financial Reporting Entity

In accordance with Governmental Accounting Standards Board (GASB) the basic financial statements of the County include the primary government and component units that are defined as legally separate organizations that meet the definition of blended or discretely presented component units.

Based on the application of GASB statements, the following is a brief discussion of entities that are included within the County's reporting entity:

Onondaga Community College (OCC or Community College)

The majority of the College's Board of Trustees are appointed by the County Executive and confirmed by the County Legislature. Substantial funding is provided by the County for the operation of the Community College, and from general obligation bonds of the County resulting in a financial benefit/burden relationship. The Community College has a fiscal year which ends August 31st, the accompanying financial statements include financial information for the year ended August 31, 2015. The Community College is presented discretely as a component unit of the County.

Onondaga County Housing Development Fund Company (Fund Company)

The Fund Company accounts for the Onondaga County Homeownership Program consisting of construction or acquisition and rehabilitation of housing for sale to first time homebuyers of low and moderate income in the County. Under the Homeownership Program, the Fund Company will complete the rehabilitation or construction of houses for sale to qualifying homebuyers. The Fund Company participates in the Federal Community Development Block Grant Program administered by the County.

The funding is reflected as government contributions and enables the Fund Company to partially subsidize the cost of housing to eligible participants. The majority of the Fund Company's governing body is appointed by the County. The entity provides specific financial benefits to the primary government. However, the County is not able to impose its will on the entity nor is the County financially accountable for the entity. The Fund Company is presented discretely as a component unit of the County.

Friends of Rosamond Gifford Zoo (The Friends)

The Friends organization was established in 1970 to stimulate the interest of the public in the expansion and improvement of the County's Rosamond Gifford Zoo. Membership fees and contributions are solicited to aid in Zoo operations and support additions and upgrades to exhibits. The Friends also recruit, train and coordinate zoo volunteers, operate a gift shop, and sponsor special events. The Friends is presented discretely as a component unit of the County based on a financial benefit/burden relationship. The Friends have a fiscal year that ends December 31, however their 2015 financial statements were not available for incorporation into these financial statements. As a result, their 2014 year-end financial information is presented.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Onondaga County Industrial Development Agency (OCIDA)

OCIDA was created under the New York State Industrial Development Agency Act of 1969 as a legally separate corporate governmental agency constituting a public benefit corporation. OCIDA was formed to promote and develop the economic growth of Onondaga County and to assist in attracting industry to the County through bond and sale/leaseback financing programs and other activities. The County Legislature appoints the entire governing board and is able to impose its will. OCIDA is presented discretely as a component unit of the County.

Onondaga Tobacco Asset Securitization Corporation (OTASC)

OTASC is a special purpose local development corporation and is considered by legal counsel to be bankruptcy-remote from the County. However, the majority of OTASC's board of directors is comprised of elected or appointed officials of the County and one independent director. Although legally separate, for financial reporting purposes, OTASC is presented as a Nonmajor Debt Service Fund due to the fact that its purpose is to exclusively serve the County.

Onondaga Civic Development Corporation (OCDC)

County Legislature resolution number 192 of 2009 ratified and confirmed the formation of OCDC. OCDC is considered a public authority and is subject to the rules and regulations of the New York State Public Authority Act of 2009. OCDC was organized to stimulate economic growth and lessen the burdens of government through facilitating investments that will promote job creation and retention, improve the quality of life of Onondaga County citizens, generate prosperity, and encourage economic vibrancy for Onondaga County as a whole, by using available incentives including the issuance of negotiable bonds for Onondaga County's non-profit organizations as set forth more fully in Section 1411(a) of the Not-for-Profit Laws of the State of New York. OCDC is managed by a Board of Directors which establishes the general policies governing the organization. The Board of Directors is comprised of seven voting directors whereby three are appointed by the chairman of the Onondaga County Legislature, three are appointed by the Onondaga County Executive and one additional director jointly appointed by the Onondaga County Legislature and County Executive all subject to confirmation by the Onondaga County Legislature and the County can impose its will.

Complete financial statements for each of the individual component units may be obtained at the entity's administrative offices.

Onondaga Community College
Onondaga Hill, Syracuse, New York 13215

OCIDA
333 West Washington Street, Suite 130
Syracuse, New York 13202

Fund Company
John H. Mulroy Civic Center
421 Montgomery Street, 11th Floor
Syracuse, New York 13202

The Friends
One Conservation Place
Syracuse, New York 13204

Onondaga Civic Development Corporation
(OCDC)
333 West Washington Street, Suite 130
Syracuse, New York 13202

OTASC
John H. Mulroy Civic Center
421 Montgomery Street, 14th Floor
Syracuse, New York 13202

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**Government-wide and Fund Financial Statements**

The government-wide financial statements, i.e., the statement of net position and the statement of activities, report information on all of the nonfiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. Governmental activities are supported by taxes and intergovernmental revenues. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, 2) operating grants and contributions including State and Federal aid, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

As a general rule, administrative overhead is included in the functional expenses on the governmental financial statements, and has been eliminated from the general government support category. The effect of interfund activity has been eliminated from the government-wide financial statements.

Separate fund financial statements are provided for governmental funds, internal service funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the internal service funds are reported separately in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the internal service funds and fiduciary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Revenues and related receivables or deferred outflows are recorded in the accounting period that they become measurable and available. Available means collectible within the current period or soon enough thereafter, 60 days for real property taxes and 365 days for most other revenue, to be used to pay liabilities of the current period. Revenues not considered available are recorded as deferred inflows. Expenditures are recorded when a fund liability is incurred and is due and payable. Liabilities and deferred inflows expected to be paid after twelve months are considered long-term liabilities.

Intergovernmental revenues (Federal and State aid) are accounted for on a modified accrual basis with consideration given to the legal and contractual requirements of the numerous individual programs involved. These intergovernmental revenues are of essentially two types. In one, County moneys must be expended on the specific purpose or project before any amounts will be reimbursed to the County; therefore, revenues are recognized when the expenditures are incurred. In the other, moneys are virtually unrestricted as to purpose of expenditure and nearly irrevocable (i.e., revocable only for failure to comply with prescribed compliance requirements). These resources are reflected as revenues at the time of receipt or earlier if the measurable and available criteria are met.

Uncollected property taxes at year end are either reserved for or deferred.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Sales tax revenues are recorded on an accrual basis to include the portion of sales tax revenues attributable to the current year that is remitted to New York State and ultimately paid to the County in the subsequent year.

Investment earnings are recorded on a modified accrual basis since they are measurable and available.

Licenses and permits, charges for services, fines and forfeitures, gain contingencies, and miscellaneous revenues are generally recorded on the cash basis because they are generally not measurable until actually received.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first and then unrestricted resources, as they are needed.

Internal Service funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an internal service fund's principal ongoing operations. Operating expenses for internal service funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Governmental Fund Types: Governmental funds are those through which most governmental functions of the County are financed. The County's major governmental funds are as follows:

General Fund

The General Fund is the County's primary operating fund. It is used to account for all financial resources, except those required to be accounted for in another fund.

Water Environment Protection

Water Environment Protection is a special revenue fund used to account for the County's drainage and sanitation operations.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. This includes payments of serial bond and bond anticipation notes for debt issued by the County for capital asset acquisitions including those for the Community College.

Capital Projects Fund

The Capital Projects Fund is used to account for the financial resources to be used for the acquisition or construction of capital assets. Expenditures are transferred on an annual basis to the construction-in-progress account and the Community College.

The County's Nonmajor governmental funds are as follows:

Other Governmental Funds

The Nonmajor Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are intended for expenditures for specified purposes including the general grants, ONCENTER fund, county road, road machinery, water, Van Duyn, library, library grants, and community development funds. OTASC is a Nonmajor Debt Service Fund because its purpose is to exclusively serve the County.

Internal Service Fund Types: Internal Service fund types are used to account for the County's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. Revenues are recognized in the accounting period in which they are earned; expenses are recognized in the period incurred, if measurable.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**Internal Service Fund**

The Internal Service Fund is used to account principally for the County's risk management activities. The County is self-insured for certain risks including workers' compensation risks, general liability risks (judgments and claims), dental and medical benefits.

Fiduciary Fund Types: The fiduciary fund type is used to account for assets held by the County in a trustee or safekeeping capacity, or as an agent for individuals, private organizations or other governmental units, and/or other funds or component units.

Trust and Agency Funds

The Agency Fund is used to account for money and property received and held by the County acting as an agent with only custodial responsibility in which an asset and liability are recorded in equal amounts. Private purpose trust funds are used to account for expendable trust funds in which the trust principal and earnings thereon may be expended for the purposes of the trust. Trust funds are accounted for in essentially the same manner as the governmental funds. The County's private purpose trust fund relates to the activities of a veteran's cemetery. In 1993, the County established a Pension Trust Fund for its employees. It is a defined contribution plan exempt from income taxes under 457(B) of the Internal Revenue Code and is reported as a trust fund. Since the 2015 financial statement for the plan was not available for incorporation into these financial statements, the information presented for the plan is as of December 31, 2014.

Inventories

Inventories recorded in the governmental activities section of the government-wide financial statements represent automotive parts and road materials that are stated at cost.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$25,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The County has historical treasures, works of art, and several collections including library books and zoo animals. Acquisitions of these assets are expensed at the time of purchase. These assets are not held for financial gain. They are kept protected, unencumbered, and preserved. Any proceeds from the sales of these assets will be used to acquire other items for the collections. Most animals at the zoo are a part of a successful breeding program. The County's historical treasures, works of art and collections are recorded as an expense at the time of acquisition.

Major outlays for capital assets and improvements are capitalized as projects are completed.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized.

Capital assets of the primary government are depreciated using the straight line method over the following estimated useful lives:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

<u>Assets</u>	<u>Years</u>
Buildings	20-40
Building improvements	20-30
Land improvements	10-20
Equipment	3-15
Infrastructure	10-50

Capital assets of the Community College are recorded at cost, or if donated, at fair market value at the date of donation. Depreciation is recorded on a straight-line basis over the estimated useful lives (5 to 30 years).

Deferred Inflows/Outflows

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

The County's deferred outflows and inflows at December 31, 2015 are as follows:

	<u>Governmental Fund Level</u>	<u>Government-Wide Level</u>
Deferred Outflows:		
Difference between reacquisition price and net carrying amount of refunded debt	\$ -	\$ 1,926,709
Net pension liability related transactions	-	28,811,660
Total Deferred Outflows	\$ -	\$ 30,738,369
Deferred Inflows:		
Unavailable Property Taxes	\$ 25,504,262	\$ -
Deferred EFC funding for Lake ACJ	7,164,048	7,164,048
Difference between employer contributions and proportional share of retirement contributions	-	5,154,466
Gain on Defeased Debt	-	1,433,775
Total Deferred Inflows	\$ 32,668,310	\$ 13,752,289

Compensated Absences

A liability for vacation leave, personal time off, compensatory time off is accrued if (a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. Under the terms of the County's personnel policies and its union agreements, regular permanent employees earn varying amounts of vacation leave, personal time-off and sick leave benefits on the basis of past service. Employees may also earn compensatory time-off in lieu of overtime pay. Compensated absence liabilities relating to the governmental funds are considered long-term liabilities, except those due and

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

payable. Accrued liability amounts are based on wage rates prevailing as of the balance sheet date and include additional estimates for the employer's salary-related costs. Accumulated non-vested sick leave benefits are only payable on the basis of the future event of employee illness, the occurrence of which is indeterminable.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts (if material) are amortized over the life of the bonds. Bond issuance costs are expensed when incurred and are reported in the functional categories of expense.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures in the functional categories of expense.

Participation in Debt Service - External Sources

Included in general revenues in the Statement of Activities and other financing sources in the Debt Service Fund and Capital Projects Fund are funds pertaining to the participation in the County's debt service by local corporations, other governments and other loans payable as described in Note 8.

Interfund Transactions

Short-term advances between funds are accounted for in the appropriate due from (to) other fund accounts. Transactions between funds that would be treated as revenues or expenditures if they involved organizations external to the governmental unit are accounted for as revenues or expenditures in the funds involved. Transactions that constitute reimbursements of a fund for expenditures initially made from that fund which are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of the expenditure in the fund that is reimbursed. All other legally authorized transfers are treated as operating transfers and are included in the results of operations of both governmental and internal service funds.

Deficit Fund Balance

The Library Grants Fund reported a deficit fund balance of \$21,761 at December 31, 2015. This was the result of a revenue accrual from 2014 that didn't materialize. This amount will be covered by the General Fund in 2016.

Equity Classifications

Fund balance is classified to reflect spending constraints on resources, rather than availability for appropriation to provide users more consistent and understandable information about a fund's net resources. Constraints are broken down into five different classifications: nonspendable, restricted, committed, assigned, and unassigned. The classifications serve to inform readers of the financial statements of the extent to which the government is bound to honor constraints on the specific purposes for which resources in a fund can be spent.

Governmental fund equity is classified as fund balance. In the fund basis statements there are five classifications of fund balance:

Nonspendable fund balance - Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance includes inventory and prepaid expenses recorded in the Governmental Funds of \$8,242,575.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted - Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. Due to the legal constraints involving the issuance of debt and the accumulation of funds to retire that debt, a portion of the fund balance of the Capital Projects Fund and Debt Service Fund and OTASC is classified as restricted.

Committed - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the County Legislature. Committed fund balance is made up of \$5,000,000 for debt retirement in the General Fund.

Assigned - Includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor nonspendable. All positive amounts related to funds other than the General Fund that are not otherwise classified as nonspendable, restricted or committed are classified as assigned. In the General Fund, encumbrances, appropriated fund balance and Management designations are classified as assigned. Encumbrances at year end 2015 totaled \$3,216,569. The County has appropriated \$2,972,059 to the 2016 budget. In addition, Management has designated \$11,262,893 for debt avoidance and property tax relief. The total assigned General Fund amount is \$17,451,521.

Unassigned - Includes all other General Fund fund balance that does not meet the definition of the above four classifications and are deemed to be available for general use by the County.

Jointly Governed Organizations

The County has some level of representation in the Greater Syracuse Property Development Corporation (Land Bank). The Land Bank, a component unit of the City of Syracuse, is an independent, nonprofit corporation created by Intermunicipal Agreement between the City of Syracuse and the County of Onondaga. Its mission is to address the problems of vacant, abandoned, or tax delinquent property in the City of Syracuse and the County of Onondaga in a coordinated manner through the acquisition of real property pursuant to New York Not-for-Profit Corporations Law section 1608 and returning that property to productive use in order to strengthen the economy, improve the quality of life, and improve the financial condition of the municipalities, through the use of the powers and tools granted to Land Banks by the Laws of the State of New York. It is governed by a board of directors appointed by the City and the County.

Use of Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferrals and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates. Significant estimates made by the County in determination of recorded assets, liabilities and deferrals include, but are not limited to, allowances for uncollectible property taxes and other receivables, reserves for self-insurance claim liabilities, and accruals for environmental, litigation and pending tax certiorari claims.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between total governmental funds fund balance and net position—governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this \$1,512,143,658 difference can be found in the Summary of Changes in Capital Assets on page 31. Another element of that reconciliation

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(continued)

explains that “Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$1,268,951,759 difference can be found in the Changes in Long-term Obligations section of these notes on page 35.

Governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances—total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this difference are as follows:

Net Capital Outlay	\$ 124,152,300
Depreciation Expense	(66,450,465)
Total	<u>\$ 57,701,835</u>

Another element of that reconciliation states “The issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this difference are as follows:

Debt issued or incurred:

Issuance of general obligation debt and accreted interest	\$ 97,303,293
Additional loans	76,215,523
Plus Premium	4,448,325
Deferred outflow on defeased debt	(832,472)
Principal repayments:	
General obligation debt	(44,748,000)
Loan payments	(87,211,474)
Amortization of gain on defeased debt	(157,726)
Amortization of premium (amortized against interest expense)	(1,728,728)
Amortization of issuance discounts (amortized as interest expense)	27,815
Amortization of deferred outflow	169,334
Total	<u>\$ 43,485,890</u>

Another element of that reconciliation states that “Expenses reported in the statement of activities that are not reported as expenditures in the governmental funds.” The details of this difference are as follows:

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(continued)

Tax certiorari	\$ 512,000
Compensated absences	(409,782)
Judgments and claims	(1,051,746)
Postemployment benefits	35,583,152
Net Pension Liability	(10,011,640)
Workers' compensation	(4,210,026)
Accrued interest	1,016,075
Inventory adjustment	(218,871)
Total	<u>\$ 21,209,162</u>

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and cash equivalents include demand deposits accounts and all highly liquid debt instruments purchased with original maturities of three months or less. New York State statutes authorize the County to invest in obligations of the State of New York, the United States Government and its agencies, certificates of deposit, and repurchase agreements collateralized by U.S. obligations.

Cash and Equity in Pooled Cash and Investments

The County maintains a cash and investment pool, except for the pension trust fund, that is available for use by all governmental and proprietary fund types. Earnings are allocated monthly to each participating fund based on a formula that takes into consideration each fund's average balance in the pool.

The carrying amount of the County's deposits with financial institutions was \$269,464,830 and the bank balance was \$265,262,324. Of these amounts, \$8,820,576 represents cash and investments of OTASC.

The bank balance is categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the County or its agent in the County's name	\$ 26,744,632
Amount collateralized with securities held by the pledging financial institution's trust department or its agent in the County's name	<u>238,517,692</u>
Total bank balance	<u>\$ 265,262,324</u>

Investments

Investments made by the County are summarized below. The investments that are represented by specific identifiable investment securities are classified as to custodial credit risk by the three categories described as follows:

- Category 1- Insured or registered, or securities held by the County or its agent in the County's name
- Category 2- Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name
- Category 3- Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent, but not in the County's name

All County investments are category 1.

3. CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)

U.S. Government Securities	\$ 15,744,134
Commercial Paper-OTASC	8,369,099
Money Market Funds-OTASC	322,279
Total Investments	<u>\$ 24,435,512</u>

At December 31, 2015 the carrying amount of the County’s short-term investments approximates fair value (based on quoted market prices).

4. PROPERTY TAXES AND COLLECTION

The County levies taxes on real property located within the County. Collections are the responsibility of either the city tax collectors of the City of Syracuse or the town receiver or collectors for the towns in the County. As of April 1, the towns retain the full amount of their related town levy and remit the balance of collected taxes to the County. After April 1, uncollected taxes receivable of the towns are turned over to the County for collection. The City of Syracuse remits to the County only the amount of the County tax levy actually collected. The City of Syracuse retains responsibility for collecting County delinquent taxes on property within the City.

The County’s property tax calendar is as follows:

Assessment date.....	July 1, 2014
Levy date.....	December 31, 2014
Lien date.....	July 1, 2015
Due date.....	January 1, 2015
Penalties and interest are added.....	February 1, 2015 1.0%
	March 1, 2015 1.5%
Tax sale-2014 delinquent taxes.....	October 1, 2015
Tax auction-2010 prior delinquent taxes.....	November 15, 2015

Uncollected school taxes assumed by the County as a result of settlement proceedings are reported as receivables in the General Fund to maintain central control and provide for tax settlement and enforcement proceedings. The portion of the receivable that represents taxes relieved for schools in the amount of \$20,738,188 is included in the liability due to other governments at December 31, 2015. The County has the authority to levy taxes up to the New York State Constitutional tax limit which is: (a) up to 1.5% of the five-year average full assessed valuation of taxable real property, for general governmental services other than the payment of principal and interest on long-term debt, (b) in unlimited amounts for the payment of principal and interest on long-term debt, and (c) in unlimited amounts for capital appropriations. The combined tax rate to finance general governmental services other than the payment of principal and interest on long-term debt and capital appropriations for the year ended December 31, 2015 was .42% of the five-year average full assessed valuation of taxable real property.

5. NEW AND UPCOMING PRONOUNCEMENTS

As of January 1, 2015 the County adopted GASB Statement No. 68 *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. The objective of this Statement is to establish accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of these provisions. The County adopted the provisions of this Statement with an effect on the financial statements as described in Note 10.

In November 2013, the GASB issued Statement No. 71, *Pension Transitions for Contributions Made Subsequent to the Transition Date - an amendment of GASB Statement No. 68*. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and

5. NEW AND UPCOMING PRONOUNCEMENTS (continued)

Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The County adopted the provisions of this Statement with an effect on the financial statements as described in Note 10.

Upcoming Pronouncements

In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*. This standard addresses accounting and financial reporting issues related to fair value measurements and provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The County is required to adopt the provisions of Statement No. 72 for the year ending December 31, 2016.

In June 2015, the GASB issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statement 67 and 68*. The objective of this Statement is to improve the usefulness of information about pensions included in the general purposes external financial reports of statement local governments for making decision and assessing accountability. The County is required to adopt portions of the provisions of Statement No. 73 for the years ending December 31, 2016 and 2017, pending applicability.

In June 2015, the GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pension (other postemployment benefits or OPEB) included in the general purposes external financial reports of statement local governmental OPEB plans for making decisions and assessing accountability. The County is required to adopt the provisions of Statement No. 74 for the year ending December 31, 2017.

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pension (other postemployment benefits or OPEB). The County is required to adopt the provisions of Statement No. 75 for the year ending December 31, 2018.

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify, in the context of the current governmental financial reporting environment, the hierarchy of generally accepted accounting principles (GAAP) and reduce the GAAP hierarchy to two categories of authoritative GAAP and address the use of authoritative and nonauthoritative literature. The County is required to adopt the provisions of Statement No. 76 for the year ending December 31, 2016.

In August 2015, the GASB issued Statement No. 77, *Tax Abatement Disclosures*. The objective of this Statement is to assist financial statement users in assessing (1) whether a government's current-year revenues were sufficient to pay for current-year services (known as interperiod equity), (2) whether a government complied with finance-related legal and contractual obligations, (3) where a government's financial resources come from and how it uses them, and (4) a government's financial position and economic condition and how they have changed over time. The County is required to adopt the provisions of Statement No. 77 for the year ending December 31, 2016.

In December 2015, the GASB issued Statement No. 78, *Pensions Provided Through Certain Multi-Employer Defined Benefit Pension Plans*. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68 and pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions. The County is required to adopt the provisions of Statement No. 78 for the year ending December 31, 2016.

The County has not yet assessed the impact of these statements on its future financial statements.

6. FEDERAL AND STATE FUNDED PROGRAMS

The County participates in a number of Federal and New York State grant and assistance programs. The principal operating programs relate to temporary and medical assistance, foster care, community development, and local public works programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial. In addition to the operating programs, the County also receives Federal and State assistance for approved capital projects. These capital projects are also subject to audit prior to a final settlement on amounts originally claimed by the County.

7. CAPITAL ASSETS

A summary of changes in the capital assets is as follows:

Governmental Activities	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
Capital assets, not being depreciated				
Land	\$ 20,500,002	\$ -	\$ -	\$ 20,500,002
Intangible Asset	29,750,000	-	-	29,750,000
Construction in progress	509,760,241	121,034,549	(197,540,373)	433,254,417
Total capital assets, not being depreciated	<u>560,010,243</u>	<u>121,034,549</u>	<u>(197,540,373)</u>	<u>483,504,419</u>
Capital assets, being depreciated:				
Land improvements	23,102,305	37,301	-	23,139,606
Buildings	307,707,477	53,279,133	-	360,986,610
Building improvements	161,638,559	10,532,391	-	172,170,950
Equipment	124,280,381	12,339,760	(218,499)	136,401,642
Infrastructure	1,348,640,466	124,469,539	-	1,473,110,005
Total capital assets, being depreciated	<u>1,965,369,188</u>	<u>200,658,124</u>	<u>(218,499)</u>	<u>2,165,808,813</u>
Less accumulated depreciation for:				
Land improvements	(11,372,065)	(897,374)	-	(12,269,439)
Buildings	(211,572,056)	(9,241,735)	-	(220,813,791)
Building improvements	(84,306,463)	(6,056,760)	-	(90,363,223)
Equipment	(86,452,621)	(9,166,199)	218,499	(95,400,321)
Infrastructure	(677,234,403)	(41,088,397)	-	(718,322,800)
Total accumulated depreciation	<u>(1,070,937,608)</u>	<u>(66,450,465)</u>	<u>218,499</u>	<u>(1,137,169,574)</u>
Total capital assets, being depreciated, net	<u>894,431,580</u>	<u>134,207,659</u>	<u>-</u>	<u>1,028,639,239</u>
Net capital assets-Governmental activities	<u>\$ 1,454,441,823</u>	<u>\$ 255,242,208</u>	<u>\$ (197,540,373)</u>	<u>\$ 1,512,143,658</u>

Depreciation expense was charged to function/programs of the primary government as follows:

Governmental Activities:	
General government	\$ 9,602,743
Public Safety	7,192,048
Health	140,547
Transportation	21,522,313
Economic assistance and opportunity	12,174
Culture and Recreation	5,444,659
Home and community services	22,535,981
Total depreciation expense-Governmental Activities	<u>\$ 66,450,465</u>

7. CAPITAL ASSETS (continued)

A summary of changes in the capital assets of the Community College at August 31, 2015 is as follows:

	Balance September 1, 2014	Additions	Reductions/ Reclassifications	Balance August 31, 2015
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 733,293	\$ -	\$ 733,293
Total capital assets, not being depreciated	<u>-</u>	<u>733,293</u>	<u>-</u>	<u>733,293</u>
Capital assets, being depreciated:				
Land and building improvements	92,682,098	4,058,011	4,815,844	101,555,953
Buildings	125,632,582	494,391	(4,815,844)	121,311,129
Equipment	19,058,504	473,403	(1,175,417)	18,356,490
Library books	531,880	56,999	(49,312)	539,567
Total capital assets, being depreciated	<u>237,905,064</u>	<u>5,082,804</u>	<u>(1,224,729)</u>	<u>241,763,139</u>
Less accumulated depreciation for:				
Improvements	(32,316,344)	(3,509,889)	(578,208)	(36,404,441)
Buildings	(55,779,062)	(2,931,160)	578,208	(58,132,014)
Equipment	(15,528,410)	(924,133)	1,148,083	(15,304,460)
Library books	(258,677)	(53,572)	49,311	(262,938)
Total accumulated depreciation	<u>(103,882,493)</u>	<u>(7,418,754)</u>	<u>1,197,394</u>	<u>(110,103,853)</u>
Total capital assets, being depreciated, net	<u>134,022,571</u>	<u>(2,335,950)</u>	<u>(27,335)</u>	<u>131,659,286</u>
Net capital assets-Community College	<u>\$ 134,022,571</u>	<u>\$ (1,602,657)</u>	<u>\$ (27,335)</u>	<u>\$ 132,392,579</u>

8. GENERAL LONG-TERM OBLIGATIONS

The County generally borrows funds on a long-term basis for the purpose of financing the acquisition of land, equipment, construction of buildings and improvements, and infrastructure. This policy enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. The provision to be made in future budgets for capital indebtedness represents the amount, exclusive of interest, authorized by the County Legislature to be collected in future years from taxpayers and others for liquidation of the long-term liabilities. Interest associated with long-term debt is recorded as an expenditure when such amounts are paid.

At December 31, 2015, the County had utilized 15.48% of its statutory debt limit. Details relating to bonds payable at December 31, 2015 are summarized as follows:

8. GENERAL LONG-TERM OBLIGATIONS (continued)

<u>Description of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Total</u>
General Obligation Bonds:			
General Obligation, 2006	2026	3.50-5.00%	\$ 1,875,000
General Obligation, 2007	2027	3.75-5.00%	2,700,000
General Obligation, 2009	2029	4.00-5.00%	40,950,000
General Obligation, 2009	2023	3.00-5.00%	16,050,000
General Obligation, 2010	2019	4.00-5.00%	12,050,000
General Obligation, 2010	2026	4.25-5.15%	17,570,000
General Obligation, 2010	2030	5.50-5.90%	4,905,000
General Obligation, 2011	2030	3.00-5.00%	26,650,000
General Obligation, 2012	2037	3.00-5.00%	44,375,000
General Obligation, 2012	2025	2.00-5.00%	13,055,000
General Obligation, 2013	2033	4.00-5.00%	63,310,000
General Obligation, 2014	2034	2.50-5.00%	34,800,000
General Obligation, 2014	2026	2.00-5.00%	19,320,000
General Obligation, 2015	2045	3.00-5.00%	79,900,000
General Obligation, 2015	2027	2.00-5.00%	11,370,000
PFA Bonds QECCB, 2015	2025	3.65%	2,650,000
			<u>\$ 391,530,000</u>
OTASC:			
Tobacco Settlement Pass-Through Bonds, Series 2001	2043	5.00-6.00%	83,935,000
Tobacco Settlement Pass-Through Bonds, Series 2005	2060	6.00-7.15%	54,445,236
			<u>\$ 529,910,236</u>

The annual requirements and sources to amortize debt on outstanding bonds as of December 31, 2015 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 31,540,000	\$ 22,407,801	\$ 53,947,801
2017	33,985,000	19,471,320	53,456,320
2018	34,525,000	18,026,820	52,551,820
2019	32,160,000	16,651,694	48,811,694
2020	29,310,000	15,359,795	44,669,795
2021-2025	133,950,000	59,416,136	193,366,136
2026-2030	84,490,000	35,537,740	120,027,740
2031-2035	50,610,000	21,424,025	72,034,025
2036-2040	44,445,393	47,020,360	91,465,753
2041-2045	11,575,000	2,859,781	14,434,781
2050	17,610,955	126,233,419	143,844,374
2055	9,795,673	130,489,947	140,285,620
2060	15,913,215	342,240,747	358,153,962
	<u>\$ 529,910,236</u>	<u>\$ 857,139,585</u>	<u>\$ 1,387,049,821</u>

Advance Refunding—June 24, 2015

The County issued \$11,370,000 of general obligation refunding bonds to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$12,100,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the government-wide financial statements. The reacquisition price exceeded the net carrying amount of the old

8. GENERAL LONG-TERM OBLIGATIONS (continued)

debt by \$832,472. This amount is being recorded as a deferred outflow and amortized over the remaining life of the refunded debt. This advance refunding was under-taken to reduce total debt service payments over the next twelve years by \$662,231 and resulted in an economic gain of \$571,299.

Obligations Authorized Unissued

At December 31, 2015, the County has obligations authorized and unissued of \$182,004,190, the proceeds of which are to be used for sewer, road and general capital purposes.

Prior Year Defeasance of Debt

In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds and the proceeds for the sale of its future tobacco settlement revenue rights into an irrevocable trust to provide for all future debt service payments on the old debt.

A breakdown of the balance of the principal defeased as of December 31, 2015 by issue is shown below:

<u>Issue</u>	<u>Balance</u>
General Obligation Bonds 1998	\$ 2,200,000
General Obligation Bonds 1999	760,000
General Obligation Bonds 2001	2,460,000
General Obligation Bonds 2002	3,250,000
General Obligation Bonds 1998	1,400,000
General Obligation Bonds 1999	2,315,000
General Obligation Bonds 2001	3,065,000
General Obligation Bonds 2002	10,100,000
General Obligation Bonds 2003	9,000,000
General Obligation Bonds 2004	5,000,000
General Obligation Bonds 2006	15,575,000
General Obligation Bonds 2007	12,100,000
	<u>\$ 67,225,000</u>

Other Loans Payable

The State has made available to the County loans from the State Pollution Control Revolving Fund in the amount of \$503,669,627, of which \$251,447,979 is outstanding at December 31, 2015. The notes mature serially in varying annual amounts through 2044, with interest ranging from 0.181% to 4.96%, payable annually. The County has recorded the full amount of loans made available less any repayments remitted. Proceeds from these loans are recognized as participation in debt-external sources in the Capital Projects Fund when eligible expenditures are reimbursed by the State Pollution Control Revolving Fund. During 2015, EFC refunded prior State Clean Water and Drinking Water Revolving Funds (SRF) bond issues with new bond issued at lower current-market interest rate. In 2010, the County recognized an intangible asset in the amount of \$29,750,000 for water rights to Lake Ontario. At January 1, 2015, the County still owed \$2,000,000 to the City of Oswego for those rights. The County paid \$1,000,000 in 2015 and will pay \$1,000,000 in 2016.

8. GENERAL LONG-TERM OBLIGATIONS (continued)

At December 31, 2015 principal payments required on other loans payable are as follows:

Years	Principal	Interest	Total
2016	\$ 14,217,671	\$ 9,025,978	\$ 23,243,649
2017	11,901,180	8,737,992	20,639,172
2018	12,126,180	8,419,129	20,545,309
2019	12,001,180	8,075,112	20,076,292
2020	12,230,884	7,707,706	19,938,590
2021-2025	56,920,884	32,539,393	89,460,277
2026-2030	46,520,000	22,891,805	69,411,805
2031-2035	39,560,000	14,174,556	53,734,556
2036-2040	26,675,000	7,004,527	33,679,527
2041-2045	20,295,000	1,754,022	22,049,022
	<u>\$ 252,447,979</u>	<u>\$ 120,330,220</u>	<u>\$ 372,778,199</u>

OCIDA

Through December 31, 2015, OCIDA has issued approximately \$2.58 billion of industrial development and pollution control financing on behalf of county businesses. Of this total, \$12.2 million was issued in the year ended December 31, 2015.

Fund Company

The Fund Company participates in a revolving loan payable facilitated by Onondaga County, a portion of which is payable upon the sale of each property in the Homeownership Program without interest. The balance at January 1, 2015 was \$812,727. There were additions of \$16,475 and reductions of \$265,287 during 2015 resulting in an ending balance as of December 31, 2015 of \$563,915.

Changes in Long-Term Obligations

Long-Term obligation activity at December 31, 2015, is as follows:

Governmental Activities:	Beginning Balance			Ending Balance	Due Within One Year
	Restated	Additions	Reductions		
Serial Bonds	\$ 340,318,000	\$ 93,920,000	\$ (42,708,000)	\$ 391,530,000	\$ 30,280,000
OTASC Tobacco settlement bonds	137,036,943	3,383,293	(2,040,000)	138,380,236	1,260,000
Plus Premium on serial bonds	25,814,774	4,448,325	(1,728,728)	28,534,371	-
Less issuance discounts-OTASC	(790,397)	-	27,815	(762,582)	-
Net bonds payable	502,379,320	101,751,618	(46,448,913)	557,682,025	31,540,000
Tax certiorari	850,000	882,794	(370,794)	1,362,000	273,000
Compensated absences	12,782,926	15,510,520	(15,920,302)	12,373,144	9,005,073
Judgments and claims	14,322,908	(651,837)	(399,909)	13,271,162	24,159
Loans	263,443,930	76,215,523	(87,211,474)	252,447,979	14,217,671
Postemployment benefits	342,288,161	60,702,257	(25,119,105)	377,871,313	-
NYS Net Pension Liability	39,186,188	-	(10,011,640)	29,174,548	-
Due to agencies	1,296,189	-	-	1,296,189	-
Workers Compensation	27,683,425	4,554,117	(8,764,143)	23,473,399	-
Total Governmental activities	<u>1,204,233,047</u>	<u>258,964,992</u>	<u>(194,246,280)</u>	<u>1,268,951,759</u>	<u>55,059,903</u>
Component Units:					
Community College:					
Postemployment benefits	45,899,534	5,920,557	(1,712,418)	50,107,673	-
Net Pension Liability	3,255,259	-	(701,098)	2,554,161	-
Compensated absences	65,296	20,929	-	86,225	-
Total Component Units	<u>\$ 49,220,089</u>	<u>\$ 5,941,486</u>	<u>\$ (2,413,516)</u>	<u>\$ 52,748,059</u>	<u>\$ -</u>

9. CAPITAL PROJECTS

A summary of the County's capital projects in excess of \$5,000,000 that have at least 5% of their total authorization still unexpended at December 31, 2015 is as follows:

Project	Authorization	Expended
Old Rte. 5 Repaving Construction	\$ 6,885,000	\$ 6,147,293
Metro Waste Water Treatment Plant Grit Handling	5,600,000	5,002,000
Oak Orchard	12,405,000	2,249,729
Central Library Reconfiguration	8,577,978	3,486,023
Ley Creek Improvements	5,480,000	1,732,745
Metro Waste Water Treatment Plant Bypass	25,827,294	3,216,336
Parks Roads, Parking and Trail	6,439,188	5,266,298
Electronics Park Trunk Sewer	10,000,000	4,852,535
Terminal Reservoir Tank	34,290,000	26,691,084
ACJ Clinton Street Conveyances	181,773,548	165,434,235
ACJ Midland Avenue Conveyance Engineering	132,482,668	96,515,208
People Soft	11,954,557	11,231,449
Thompson Road	8,940,000	7,836,439
Fremont Road over CSX Design Bridge	6,580,000	5,970,109
Comprehensive Energy & Asset Renovation	14,000,000	304,996
Willis Avenue Over CSX	6,516,000	863,188
Hot Mix Bituminous Paving	5,970,759	4,485,803
Oneida Lake PS	10,120,000	262,726
Suburban Green Infrastructure	6,980,000	3,552,773
Ed Kochian COB Rehab and Renovations	5,100,000	3,874,315
Digester Cleaning and Repairs	5,000,000	4,485,803

Based on the latest estimates of costs to complete these capital projects, the County does not anticipate the necessity of increasing related authorizations. Commitments for all construction in progress at December 31, 2015 have been reflected as restricted fund balance in the Capital Projects Fund.

10. RETIREMENT BENEFITS

The County participates in the New York State and Local Employees' Retirement System (ERS). This is a cost-sharing multiple-employer retirement system. The ERS provides retirement benefits as well as death and disability benefits. The net position of the ERS is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the ERS. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the ERS. ERS benefits are established under the provisions of the New York State retirement and Social Security Law (RSSL). Once a public employer elects to participate in the ERS, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The County also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance.

The ERS is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, New York 12244.

10. RETIREMENT BENEFITS (continued)

For the fiscal year ended December 31, 2015, the County implemented GASB Statement No. 68 “Accounting and Financial Reporting for Pensions – Amendment to GASB Statement No. 27” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date.” The implementation of the Statements requires the County to report as a liability its portion of the collective net pensions and liability in the ERS. The implementation of the Statements also requires the County to report a deferred outflow and/or inflow of resources for the effect of liability and difference during the measurement period between the County’s contribution and its proportion share of total contribution to the pension system not included in pension expense. Also included as a deferred outflow is the County’s contribution to the pension system subsequent to the measurement date.

The ERS is noncontributory except for employees who joined after July 27, 1976, who contribute 3% of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3.0% to 3.5% of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. For ERS, the State Comptroller annually certifies the actuarially determined rates expressly used in computing the employers’ contributions based on salaries paid during the System’s fiscal year ending March 31.

ERS financial statements from which the ERS’s fiduciary respective net position is determined are prepared using the accrual basis of accounting. Plan member contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Plan investments are reported at fair value. For detailed information on how investments are valued, please refer to the ERS’s annual reports.

The County is required to contribute an actuarially determined rate. The required contributions at December 15 for the years 2015, 2014 and 2013 were \$33,214,687, \$38,946,922 and \$44,459,788 respectively. The County’s contributions made to the ERS were equal to 100% of the contributions required for each year.

At December 31, 2015, the County reported the following liability for its proportionate share of the net pension liability. The net liability was measured as of March 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The County’s proportionate share, excluding OCC, of the net pension liability was based on a projection of the County’s long-term share of contributions to the ERS relative to the projected contributions of all participating members, actuarially determined. This information was derived from reports provided to the County by the ERS.

Actuarial valuation date	April 1, 2014
Plan's total net pension liability	\$ 3,378,245,000
County's proportionate share of the Plan's total net pension liability	\$ 29,174,548

For the year ended December 31, 2015, the County recognized pension expense of \$5,823,200 in the financial statements.

At December 31, 2015, the County’s reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

10. RETIREMENT BENEFITS (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 933,909	\$ -
Net differences between projected and actual earnings on pension plan investments	5,067,249	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	-	5,154,466
County's contributions subsequent to the measurement date	22,810,502	-
Total	\$ 28,811,660	\$ 5,154,466

County contributions subsequent to the measurement date, reported as deferred outflows of resources, will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended:	
2016	\$ 211,674
2017	211,674
2018	211,674
2019	211,670

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

Measurement date	March 31, 2015
Actuarial valuation date	April 1, 2014
Interest rate	7.50%
Salary Scale	4.90%
	April 1, 2005 - March 31, 2010
Decrement tables	ERS's experience
Inflation rate	2.70%

Annuitant mortality rates are based on April 1, 2005 – March 31, 2011 ERS's experience with adjustments for mortality improvements based on MP-2014.

The actuarial assumptions used in the April 1, 2014 valuation are based on the results of an actuarial experience study for the period April 1, 2005 – March 31, 2010.

The long term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized as follows:

10. RETIREMENT BENEFITS (continued)

	Target Allocations in %	Long-Term Expected real rate of return in %
Measurement date: March 31, 2015		
Asset Type:		
Domestic Equity	38.00%	7.30%
International Equity	13.00%	8.55%
Private Equity	10.00%	11.00%
Real Estate	8.00%	8.25%
Absolute Return	3.00%	6.75%
Opportunistic Portfolio	3.00%	8.60%
Real Asset	3.00%	8.65%
Bonds & Mortgages	18.00%	4.00%
Cash	2.00%	2.25%
Inflation Indexed Bonds	2.00%	4.00%
Total	100.00%	

The discount rate used to calculate the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at current contribution rates and contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the ERS's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5%) or 1 percentage point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	Current Assumption (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability	\$ 194,460,988	\$ 29,174,548	\$ (110,368,191)

The components of the current-year net pension liability of the employers as of the measurement date are as follows: (in thousands)

Measurement date: March 31, 2015	
Employers' total pension liability	\$ 164,591,504
Plan net position	(161,213,259)
Employers' net pension liability	<u>\$ 3,378,245</u>

Ratio of Plan Net Position to the
Employers' Total Pension Liability 97.90%

10. RETIREMENT BENEFITS (continued)

ERS employer contributions are paid annually based on the ERS’s fiscal year which ends on March 31st. Contributions as of December 31, 2015 represent the projected employer contribution for the period of April 1, 2015 through March 31, 2016 based on estimated ERS wages multiplied by the employer’s contribution rate, by tier.

Restatement

For the fiscal year ended December 31, 2015 the County implemented GASB Statement No. 68, “Accounting and Financial Reporting for Pensions – Amendment to GASB Statement No. 27,” and Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date”. The implementation of these new accounting standards resulted in the reporting of deferred outflows of resources, a liability, and deferred inflows of resources related to the participation in the Employee’s Retirement Systems. The County’s net position has been restated as follows:

	County
Net Position Beginning of Year, as Previously Stated	\$ 560,813,111
GASB Statement No. 68 Implementation:	
Beginning system liability - Employee's Retirement System	(39,186,188)
Beginning deferred outflow of resources for contributions subsequent to the measurement date	26,845,634
Net Position Beginning of Year, as Restated	\$ 548,472,557

Retiree Benefits

In addition to providing pension benefits, the County provides certain health insurance benefits to approximately 3,925 retired employees, survivors and dependents under its self-insured health program (Note 13).

Substantially all of the County’s employees may become eligible for these benefits if they reach normal retirement age while working for the County. The County has 1,700 retirees in its self-insurance plan and the cost of providing to these retirees during 2015 was approximately \$18.9 million. The County also instituted a Medicare advantage plan in 2013 and has moved 2,226 Medicare eligible retirees, survivors and dependents into this plan. The premium cost to the County was \$6.9 million. Retirees’ obligation to contribute to these benefits is dependent upon the plan options offered by the County. Total retiree contributions were \$3,817,228 during 2015.

Other Postemployment Benefits

Plan Description. The County provides OPEB to its employees under a single-employer, self-insured, benefit plan. The plan provides medical and prescription drug coverage to retirees and their covered dependents, although there is no formal obligation to do so. The financial information for the County’s plan is contained solely within these financial statements.

Funding Policy. The contribution requirements of plan members and the County is established on an annual premium equivalent rate calculated by a third-party administrator based on projected pay-as-you-go financing requirements. For fiscal year 2015, the County contributed \$21.3 million to the plan. Plan members receiving benefits contributed \$3.8 million.

10. RETIREMENT BENEFITS (continued)

Annual OPEB cost. The County’s annual OPEB cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and the amortized amount of any unfunded actuarial accrued liabilities (UAAL) over a period of thirty years. The following table shows the components of the County’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County’s net OPEB obligations.

Annual required contribution	\$	62,381,907
Interest on net OPEB obligation		14,547,247
Adjustment to annual required contribution		<u>(16,226,897)</u>
Annual OPEB cost		60,702,257
Contributions		<u>(25,119,105)</u>
Increase in net OPEB obligation		35,583,152
Net OPEB obligation-beginning of year		<u>342,288,161</u>
Net OPEB obligation-end of year	\$	<u><u>377,871,313</u></u>

Three-year Trend Information

<u>Fiscal Year Ending</u>	<u>Annual Cost</u>	<u>Percentage Contributed</u>	<u>Net OPEB Obligation</u>
12/31/2013	\$ 81,098,693	31.9%	\$ 308,541,892
12/31/2014	\$ 57,430,908	41.2%	\$ 342,288,161
12/31/2015	\$ 60,702,257	41.4%	\$ 377,871,313

Funded Status and Funding Progress. As of January 1, 2014, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$769.1 million, and there were no plan assets. The covered payroll (annual payroll of active employees covered by the plan) was \$170.5 million, and the ratio of the liability to the covered payroll was 451%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2015 actuarial valuation the projected unit credit cost method was used. The actuarial assumptions included a 4.25% investment rate of return, which is based on the portfolio of the County’s general assets used to pay these benefits and an annual medical and prescription cost trend of 6.7% initially, decreasing to 4.3% for all benefits after 70 years. The UAAL is being amortized based on a level percentage of payroll on a closed basis. At the end of 2013, the County sold its nursing home operations and reduced the

10. RETIREMENT BENEFITS (continued)

employee count by over 500 employees. In addition, the County moved the majority of its current retirees into a Medicare Supplemental plan. It is assumed that all future retirees will also participate in this plan. These two changes had a dramatic effect on the pension cost and the actuarial accrued liability. The remaining amortization period at December 31, 2015, is twenty-one years.

11. OPERATING TRANSFERS

Operating transfers among funds are provided as part of the annual budget. The General Fund provides operating support from the property tax levy and other resources to certain special revenue funds, capital projects, and to the Debt Service Fund in support of the funds' specified purpose. Water Environment Protection and the County Road Fund provide support to capital projects and the Debt Service Fund for capital acquisition and debt retirement.

The following is a summary of operating transfers for the year ended December 31, 2015:

Operating Transfers To:	Major Governmental Funds			Operating Transfers From:					Totals
	General Fund	Water		General Grants Fund	County Road Fund	Road		Library Fund	
		Environment Protection	Capital Projects Fund			Machinery Fund	Water Fund		
Major Governmental Funds:									
General fund	\$ -	\$ -	\$ 47,629	\$ 150,509	\$ -	\$ -	\$ -	\$ -	\$ 198,138
Water Environ. Protection	-	-	176	-	-	-	-	-	176
Debt Service Fund	16,262,256	22,381,964	1,006,183	-	7,859,398	-	2,252,555	561,695	50,324,051
Capital Projects Fund	2,164,963	6,504,000	-	-	7,883,929	-	628,117	30,000	17,211,009
Nonmajor Governmental Funds:									
General Grants Fund	4,426,006	600,000	-	-	7,500	7,500	-	-	5,041,006
County Road Fund	27,349,644	-	3,057	-	-	-	-	-	27,352,701
Road Machinery Fund	1,464,331	-	-	-	-	-	-	-	1,464,331
Library Fund	5,424,329	-	-	-	-	-	-	-	5,424,329
Community Development	223,374	-	-	-	-	-	-	-	223,374
Total	\$ 57,314,903	\$ 29,485,964	\$ 1,057,045	\$ 150,509	\$ 15,750,827	\$ 7,500	\$ 2,880,672	\$ 591,695	\$ 107,239,115

12. DUE TO/DUE FROM OTHER FUNDS

As discussed in Note 3, the County maintains a cash and investment pool. Due to/due from other funds exist for cash flow and interest income maximization purposes. These are short-term in nature and are repaid within the next fiscal year.

Due to/due from other funds at December 31, 2015 are summarized as follows:

DUE TO:	DUE FROM:			
	Major Funds GENERAL FUND	Nonmajor Funds COUNTY ROAD	COMMUNITY DEVELOPMENT	TOTAL
Major Fund - General Fund	\$ -	\$ 320,877	\$ 643,425	\$ 964,302
Nonmajor Fund - Library Fund	800,000	-	-	800,000
Total	\$ 800,000	\$ 320,877	\$ 643,425	\$ 1,764,302

13. RISK MANAGEMENT

The County is self-insured for workers' compensation, health, dental, all general liability and certain physical damage risks. The internal service fund is used to account for the County's self-insurance activities, including general liability claims. The fund is supported by annual budget appropriations that are recorded as revenues in the Internal Service Fund and allocated pro-rata to the various governmental funds within the County.

The claims liability of \$50,207,883 reported at December 31, 2015 is based on the requirements of GASB, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the reported liabilities during fiscal year 2014 and 2015 were as follows:

	Balance January 1, 2014	Claims and Changes in Estimates	Claim Payments	Balance December 31, 2014
Workers' Compensation	\$ 42,858,163	\$ 6,357,190	\$ (9,659,453)	\$ 39,555,900
Judgments and Claims	15,255,553	1,423,064	(2,355,709)	14,322,908
Medical & Dental	4,551,006	65,526,249	(66,030,815)	4,046,440
	<u>\$ 62,664,722</u>	<u>\$ 73,306,503</u>	<u>\$ (78,045,977)</u>	<u>\$ 57,925,248</u>
	Balance January 1, 2015	Claims and Changes in Estimates	Claim Payments	Balance December 31, 2015
Workers' Compensation	\$ 39,555,900	\$ 2,620,183	\$ (8,764,143)	\$ 33,411,940
Judgments and Claims	14,322,908	(651,837)	(399,909)	13,271,162
Medical & Dental	4,046,440	76,518,987	(77,040,646)	3,524,781
	<u>\$ 57,925,248</u>	<u>\$ 78,487,333</u>	<u>\$ (86,204,698)</u>	<u>\$ 50,207,883</u>

Workers' Compensation

The County is self-insured for workers' compensation claims for all County employees as follows:

- Claims incurred prior to 1991 -Fully self-insured
- Claims incurred in 1991 and after:
 - Type B Coverage -Self-insured individual claims up to \$100,000, and amounts greater than \$1,000,000
 - Other than Type B Coverage -Fully self-insured

Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. The County also participates in a Second Injury Fund, which is a New York State fund established to reimburse carriers or self-insured employers for a portion of expenses on certain claims made by employees with pre-existing impairments.

Judgments and Claims

The County is a defendant in a number of lawsuits in the ordinary conduct of its affairs. The County is self-insured for individual claims up to \$2,000,000 and amounts greater than \$20,000,000 for all liability (including environmental liability) and certain physical damage risks. The County has excess liability insurance that covers all other claim amounts. In the opinion of County management, after considering all relevant facts,

13. RISK MANAGEMENT (continued)

such judgments and claims will not individually or in the aggregate, have a material effect on the financial condition of the County. Such estimate is based upon individual cases reported at December 31, 2015 and available information at the time of this report.

Medical Benefits

The County has contracted with a third-party administrator to manage its self-insurance program which provides certain medical benefits to all active and retired employees (Note 10). The carrying amount of the liability includes estimates of reported and unreported claims as of December 31, 2015.

14. TAX CERTIORARI CLAIMS

The County has accrued \$1,362,000 for pending certiorari claims as a long-term liability in the Governmental Activities column on the Statement of Net Position. Management believes that these estimated provisions are adequate to cover the County's liability for claims based on current available information but that these estimates may be more or less than the amount ultimately paid when the claims are settled.

Outstanding claims are not, in the opinion of management, expected to have a material effect on the County's financial position.

15. COMMITMENTS - ONONDAGA LAKE

On January 20, 1998 Onondaga County entered into an Amended Consent Judgment ("ACJ") with the New York State Department of Environmental Conservation ("DEC") and the Atlantic States Legal Foundation ("ASLF") as settlement of litigation commenced in 1988 which alleged violations of the Clean Water Act in the discharge of wastewater into Onondaga Lake from the Metropolitan Sewage Treatment Plant ("Metro") and combined sewer overflow ("CSO") outfalls. The settlement set forth a plan of required upgrades and other measures to address bacteria, ammonia and phosphorus in lake waters contributed to by said discharges. The ACJ was filed in the U.S. District Court for the Northern District of New York.

Under the ACJ, the County has been required to undertake a number of capital projects and related monitoring activities intended to meet the effluent limits specified therein. Construction of these ACJ projects commenced in 1998. To date, over 30 ACJ projects have been completed. These projects have focused on abatement of overflow from combined sewers in portions of the consolidated sanitary district and the reduction of effluents primarily from Metro. The entire ACJ program was expected to be completed within the final ACJ milestone date of January 1, 2012. However, in 2008, the ACJ parties agreed to extend the final major milestone dates for the Clinton and Harbor Brook CSO projects from January 1, 2012 to January 1, 2013 and to complete a review process on these and related CSO projects remaining to be completed under the ACJ. The review included extensive analysis of the use of green infrastructure technologies as alternatives to the current ACJ planned projects and the impacts of the use of these green technologies on the need for and sizing of collection, treatment and storage (gray) facilities when they are installed upstream of CSO discharges. The analysis illustrated the benefits of a gray/green program.

In September of 2009, the parties presented to the U.S. District Court Judge for the Northern District of New York proposed amendments to the ACJ (the Fourth Stipulation to the ACJ). The modifications were endorsed by the United States Environmental Protection Agency ("EPA") and the Department of Justice ("DOJ"). The Onondaga Nation and a number of community groups that had opposed implementation of the remaining ACJ CSO projects expressed strong support for the modifications. The modifications to the ACJ, approved by the

15. COMMITMENTS - ONONDAGA LAKE (continued)

U.S. District Court for the Northern District of New York on November 16, 2009, replaced the existing CSO program with a combination of gray and green infrastructure programs to be implemented in phases and completed by December 31, 2018. The revised program requires 95% system wide annual average combined sewage volume capture by more environmentally beneficial methods. Projects incorporating these methods, as outlined above, are commonly referred to as “gray” and “green” projects.

The 1998 ACJ also required the County to comply with very stringent Stage III phosphorus limits set at .02 mg/l. Water quality improvements realized by implementation of the Stage II phosphorus upgrades and compliance costs to construct facilities capable of meeting the Stage III phosphorus limits resulted in a reassessment of the need to comply with the very stringent limit. Data collected by DWEP through the ACJ-mandated Ambient Monitoring Program from 2007 through 2011, and the result of studies required to be performed by the County pursuant to the Fourth Stipulation and Order, enabled the County to aggressively explore attainment of the ACJ effluent goals without implementing additional major upgrades at Metro or diverting the Metro effluent to the Seneca River. These efforts built upon the Fourth Stipulation and Order provisions requiring additional studies to enable the State to make a more informed decision on the need for additional phosphorus limit reductions at Metro.

The additional studies focused on developing data and approaches to support alternative means of compliance and reviewing the potential benefits and costs of going forward or seeking relief from Stage III compliance standards. The studies required by the Fourth Stipulation and Order included:

- a. A study to determine the extent to which the phosphorus currently discharged by Metro is a readily available source of aquatic plant nutrient;
- b. An additional hydrologic study to assist in evaluating the impact that phosphorus from Onondaga Creek has on Onondaga Lake;
- c. An evaluation of potential additional opportunities at Metro to further maximize the plant’s current capacity to more effectively remove phosphorus and a commitment to implement any resulting recommendations; and
- d. A further evaluation of available technologies that could be used to reduce phosphorus discharges from metro, including implementation feasibility, costs and applicable implementation time frames.

A July 2007 engineering report on ACJ Pilot Project for meeting Stage III phosphorus limits indicated that construction of facilities needed to approach those limits could exceed \$146 million. Studies completed by DWEP in 2011 to evaluate optimization of the Metro plant to more reliably meet the current .1 mg/l phosphorus limit, and to evaluate the current limit of technology for further reducing phosphorus effluence to meet the ACJ goal of a .02 mg/l phosphorus limit for a continued in-lake discharge produced planning level capital cost estimates that ranged from \$6 million for implementation of the proposed optimization program to an estimated \$900 million for construction of a reverse osmosis facility, all exclusive of post construction operation and maintenance costs. An evaluation of the water quality benefits of constructing advanced treatment facilities or diverting all or a portion of Metro’s flow to the Seneca River indicated that water quality improvements to be realized from such undertakings appear to be marginal and thus not justified by the costs.

In March 2012, the NYSDEC released a draft phosphorus Total Maximum Daily Load (“TMDL”) that incorporated the results of the studies conducted pursuant to the requirements of the Fourth Stipulation and Order and the approved Onondaga Lake Water Quality Model. The draft TMDL

15. COMMITMENTS - ONONDAGA LAKE (continued)

confirmed that significant investments in capital projects to meet the 0.02 mg/l final effluent limit for phosphorus would not yield significant additional phosphorus related water quality improvements and incorporated recommendations that the County proceed with plans to optimize current phosphorus treatment technology and bypass reduction efforts. The draft TMDL recommended that the current Metro interim effluent limit of 0.1 mg/l, based on a twelve month rolling average, be confirmed as the final effluent limit. After a 30-day period of public comment, the DEC adopted the draft TMDL as the recommended final TMDL and submitted it to the EPA for review.

On June 29, 2012, the EPA approved the TMDL. DWEP estimates that the cost of complying with the optimization and bypass reduction program required to assure that phosphorus discharges from Metro remain below the maximum loadings to Onondaga Lake allowed by the TMDL will be in the range of \$34.4 million. It is worth noting that these costs include an estimated \$20.2 million bypass reduction project also required to enable the Metro plant to comply with revised effluent limits for chlorine residuals.

In its 2014 Annual Report regarding ACJ compliance, required to be delivered to the DEC on April 1, 2015, the County reported compliance with all major construction milestones and all required CSO capture milestones.

FINANCIAL CONSIDERATIONS: DWEP has advised that in today's dollars, the estimated cost of the improvements and studies required by the revised ACJ is \$703 million, excluding interest expenses.

All regulatory mandates associated with the 2009 ACJ amendment have thus far been met and all necessary approvals have been received including conditional approval for the CSO Floatables Facilities Plan. Construction has been completed within compliance due dates for several large-scale CSO projects, including Clinton CSO Storage, Harbor Brook CSO Storage and CSO 003 and 004 Conveyances. Planning level costs are known for the majority of all other ACJ projects (including green infrastructure). Construction of the 063 conveyance project has also been completed.

Planning-level costs for optimizing Metro WWTP phosphorus treatment have been identified, as have the costs for complying with the revised bacteria and associated chlorine residual limits for the Metro bypass outfall which will also contribute to achievement of the phosphorus TMDL allocation for Metro. The phosphorus optimization project has a current estimated cost of \$14.2 million. The bacteria/chlorine project has a current estimated cost of \$20.2 million. These efforts shall serve to further assist Onondaga County in consistently complying with the newly issued Metro WWTP SPDES permit – which was modified to reflect NYSDEC's recently promulgated TMDL for phosphorus for Onondaga Lake (June 2012) as well as revised disinfection requirements.

The State has appropriated \$74.9 million of the Clean Water/Clean Air Environmental Bond Act funds for projects covered under the ACJ. In addition to aid through the Environmental Bond Act, based on pledges by state officials, the County also planned on receiving approximately \$85 million in supplemental funding over the 15 years of the project as initially scheduled in the 1998 ACJ. To date, \$88 million has been received from other New York State sources. The federal government has already appropriated \$122.6 million in federal funds (inclusive of assistance from the U.S. Army corps of Engineers). The Harbor Brook project received ARRA funds of \$11.8 million in loan forgiveness. In addition, the County has received \$12.4 million in funds from other sources (City and the Niagara Mohawk Power Corporation [now National Grid]) and has cash on hand of \$9.1 million.

15. COMMITMENTS - ONONDAGA LAKE (continued)

To date, the County has closed on \$266.8 million in long term loans to fund lake projects. The County anticipates \$117.4 million in local funding for the gross capital costs associated with the ACJ in its Capital Improvement Plan.

It is anticipated that once the ACJ CSO projects have been completed, discharges from County facilities will not cause or contribute to alleged bacteria exceedences in Onondaga Lake unless applicable standards have been made more restrictive. However, despite the signing and approval of the Fourth Stipulation, in the event that the ACJ projects do not bring the County into compliance with applicable water quality standards, the County could be required to undertake additional measures.

16. RESTATEMENT OF NET POSITION – COLLEGE

For the fiscal year ended August 31, 2015, the College implemented GASB Statement No. 68, *“Accounting and Financial Reporting for Pensions – Amendment to GASB Statement No. 27,”* and Statement No. 71, *“Pension Transition for Contributions Made Subsequent to the Measurement Date.”* The implementation of these new accounting standards resulted in the reporting of an asset, deferred outflows of resources, a liability, and deferred inflows of resources related to the College’s participation in the New York State Teachers’ and Employees’ retirement systems. The College’s net position has been restated as follows:

Net Position Beginning of Year, as Previously Stated	\$ 101,526,693
GASB Statement No. 68 Implementation:	
Beginning system asset - Teachers' retirement system	413,127
Beginning system liability - Employees' retirement system	(3,255,259)
Beginning deferred outflow of resources for contributions subsequent to the measurement date:	
Teachers' retirement system	1,797,000
Employees' retirement system	1,528,500
	<u>1,528,500</u>
Net Position Beginning of Year, as Restated	<u>\$ 102,010,061</u>

REQUIRED

SUPPLEMENTARY INFORMATION

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
Year Ended December 31, 2015

	Budgeted Amounts		Non-GAAP	Variance From	Variance From
	Original	Final	Actual Amounts	Original Favorable (Unfavorable)	Final Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ 3,828,561	\$ 8,748,568	\$ -	\$ (3,828,561)	(8,748,568)
Resources (inflows):					
Real property taxes County wide	137,166,689	137,166,689	138,536,287	1,369,598	1,369,598
Other real property tax items	10,108,883	10,108,883	9,910,275	(198,608)	(198,608)
Sales tax and use tax	352,629,287	352,629,287	343,592,826	(9,036,461)	(9,036,461)
Federal aid	90,274,282	90,274,282	89,189,397	(1,084,885)	(1,084,885)
State aid	92,880,802	92,880,802	84,729,426	(8,151,376)	(8,151,376)
Charges for services	96,718,905	97,627,905	94,404,975	(2,313,930)	(3,222,930)
Miscellaneous	5,846,388	5,846,538	5,926,431	80,043	79,893
Interest on Investments	552,643	552,643	456,522	(96,121)	(96,121)
Amounts available for appropriation	<u>790,006,440</u>	<u>795,835,597</u>	<u>766,746,139</u>	<u>(23,260,301)</u>	<u>(29,089,458)</u>
Charges to appropriations (outflows):					
General government support:					
Center for forensic science	7,780,176	7,891,992	7,745,172	35,004	146,820
County clerk	5,465,061	5,722,147	5,609,579	(144,518)	112,568
County comptroller	3,214,919	3,273,419	2,854,885	360,034	418,534
County executive	1,648,406	1,648,406	1,522,180	126,226	126,226
County legislature	3,136,941	2,237,080	1,924,895	1,212,046	312,185
County special expense	8,958,352	11,027,750	10,427,626	(1,469,274)	600,124
District attorney	9,969,779	10,150,351	9,893,545	76,234	256,806
Elections board	2,352,233	2,352,233	2,221,204	131,029	131,029
Facilities management	20,201,731	20,621,901	19,636,494	565,237	985,407
Finance administration	2,353,933	2,353,933	2,238,698	115,235	115,235
Finance, county wide allocations	90,457,512	91,178,025	89,051,493	1,406,019	2,126,532
Finance, management and budget	6,221,721	6,247,559	5,712,658	509,063	534,901
Information technology	13,164,931	13,613,234	13,150,535	14,396	462,699
Law department	5,446,901	5,474,262	4,886,917	559,984	587,345
Personnel department	3,280,177	3,225,730	3,058,893	221,284	166,837
Public defender	7,842,071	7,842,071	7,769,761	72,310	72,310
Purchasing department	2,313,687	2,306,590	2,123,776	189,911	182,814
Human Rights	-	154,845	104,005	(104,005)	50,840
	<u>193,808,531</u>	<u>197,321,528</u>	<u>189,932,316</u>	<u>3,876,215</u>	<u>7,389,212</u>
Education:					
Authorized agencies	37,500	37,500	37,500	-	-
Community college chargebacks	9,557,000	9,557,000	9,557,000	-	-
Education of handicapped children	42,053,053	42,064,141	35,697,638	6,355,415	6,366,503
	<u>51,647,553</u>	<u>51,658,641</u>	<u>45,292,138</u>	<u>6,355,415</u>	<u>6,366,503</u>

See notes to required supplementary information

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
Year Ended December 31, 2015

	Budgeted Amounts		Non-GAAP Actual Amounts	Variance From Original Favorable (Unfavorable)	<i>continued</i> Variance From Final Favorable (Unfavorable)
	Original	Final			
Public Safety:					
Corrections	20,564,898	20,848,047	20,804,706	(239,808)	43,341
Emergency communications	16,928,995	17,024,268	16,895,368	33,627	128,900
Emergency management	1,460,625	1,409,693	974,060	486,565	435,633
Probation	8,842,327	8,867,279	8,514,364	327,963	352,915
Hillbrook	3,622,472	4,472,271	4,472,271	(849,799)	-
Sheriff	82,755,243	85,124,599	83,681,290	(926,047)	1,443,309
STOP DWI	740,849	740,849	689,467	51,382	51,382
	<u>134,915,409</u>	<u>138,487,006</u>	<u>136,031,526</u>	<u>(1,116,117)</u>	<u>2,455,480</u>
Health:					
Health	17,187,850	17,205,770	16,261,257	926,593	944,513
Mental health	25,721,055	26,850,779	23,839,066	1,881,989	3,011,713
	<u>42,908,905</u>	<u>44,056,549</u>	<u>40,100,323</u>	<u>2,808,582</u>	<u>3,956,226</u>
Transportation	<u>3,908,660</u>	<u>3,908,660</u>	<u>3,758,260</u>	<u>150,400</u>	<u>150,400</u>
Economic Assistance and Opportunity:					
Authorized agencies human	198,241	198,241	198,241	-	-
Economic development	797,438	797,438	721,450	75,988	75,988
Job training administration	289,606	289,606	260,311	29,295	29,295
Social services - administration	224,500,554	224,139,500	211,785,706	12,714,848	12,353,794
Veterans	549,711	565,840	565,840	(16,129)	-
Childrens Services	66,258,890	62,003,209	60,757,666	5,501,224	1,245,543
	<u>292,594,440</u>	<u>287,993,834</u>	<u>274,289,214</u>	<u>18,305,226</u>	<u>13,704,620</u>
Culture and Recreation:					
Aging and youth programs	1,513,927	1,506,926	1,386,116	127,811	120,810
Authorized agencies	1,306,514	1,312,989	1,312,989	(6,475)	-
Parks and recreation	12,974,731	13,179,518	12,654,134	320,597	525,384
	<u>15,795,172</u>	<u>15,999,433</u>	<u>15,353,239</u>	<u>441,933</u>	<u>646,194</u>
Home and Community Services:					
Authorized agencies physical	45,000	45,000	45,000	-	-
Office of environment	187,980	187,980	184,781	3,199	3,199
Onondaga planning agency	2,018,734	2,027,264	1,837,777	180,957	189,487
	<u>2,251,714</u>	<u>2,260,244</u>	<u>2,067,558</u>	<u>184,156</u>	<u>192,686</u>
Other uses:					
Transfer to other funds	52,176,056	57,463,903	57,219,155	(5,043,099)	244,748
Total charges to appropriations	<u>790,006,440</u>	<u>799,149,798</u>	<u>764,043,729</u>	<u>25,962,711</u>	<u>35,106,069</u>
Budgetary fund balance, December 31	\$ -	\$ (3,314,201)	2,702,410	\$ 2,702,410	\$ 6,016,611
Unused project balances treated as revenue for financial reporting purposes			102,390		
Net change in fund balance			<u>\$ 2,804,800</u>		

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Water Environment Protection
Year Ended December 31, 2015

	Budgeted Amounts		Non-GAAP	Variance From	Variance From
	Original	Final	Actual	Original	Final
			Amounts	Favorable	Favorable
				(Unfavorable)	(Unfavorable)
Budgetary fund balance, January 1	\$ 5,443,057	\$ 6,132,894	\$ 919,217	\$ (4,523,840)	\$ (5,213,677)
Resources (inflows):					
Real property taxes County wide	1,731,817	1,731,817	1,731,816	(1)	(1)
Charges for services	80,446,274	80,446,274	80,879,534	433,260	433,260
Interest on investments	60,000	60,000	72,896	12,896	12,896
Miscellaneous	668,912	668,912	737,586	68,674	68,674
Amounts available for appropriation	88,350,060	89,039,897	84,341,049	(4,009,011)	(4,698,848)
Charges to appropriations (outflows):					
Home and Community Services:					
Bear Trap Ley Creek	445,998	445,998	399,737	46,261	46,261
Bloody Brook	137,737	137,737	122,041	15,696	15,696
Consolidated Sanitary District	56,351,190	57,859,872	52,972,076	3,379,114	4,887,796
Flood Control	1,056,009	1,063,713	938,780	117,229	124,933
Harbor Brook	264,880	264,880	234,695	30,185	30,185
Meadow Brook	211,904	211,904	187,756	24,148	24,148
Nondepartmental:					
Transfers to other funds	29,882,342	29,882,342	29,485,964	396,378	396,378
Total charges to appropriations	88,350,060	89,866,446	84,341,049	4,009,011	5,525,397
Budgetary fund balance, December 31	\$ -	\$ (826,549)	\$ -	\$ -	\$ 826,549
Unused project balances treated as revenue for financial reporting purposes			176		
Budgetary fund balance is not a current year revenue for budgetary purposes			(919,217)		
Net change in fund balance			\$ (919,041)		

See notes to required supplementary information

COUNTY OF ONONDAGA, NEW YORK
Other Postemployment Benefits Plan
Schedule of Funding Progress
Year Ended December 31, 2015
(in millions)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
01/01/13	-	\$973.2	\$973.2	0.0%	\$183.2	531%
01/01/14	-	\$738.0	\$738.0	0.0%	\$169.6	435%
01/01/15	-	\$769.1	\$769.1	0.0%	\$170.5	451%

COUNTY OF ONONDAGA, NEW YORK
Required Supplementary Information - Pension
Year Ended December 31, 2015
(in thousands)

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY - EXCLUDING COMMUNITY COLLEGE

	<u>2015</u>
Proportion of the net pension liability	0.86%
Proportionate share of the net pension liability	\$ 29,175
Covered-employee payroll	\$ 179,600
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	16.24%
Plan fiduciary net position as a percentage of the total pension liability	97.90%

SCHEDULE OF CONTRIBUTIONS - PENSION PLANS - EXCLUDING COMMUNITY COLLEGE

Contractually required contribution	\$ 35,831
Contributions in relation to the contractually required contribution	35,831
Contribution deficiency (excess)	<u>\$ -</u>
Covered-employee payroll	\$ 179,600
Contributions as a percentage of covered-employee payroll	19.95%

These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the County will present information for these years for which information is available.

See notes to required supplementary information

1. BUDGET PROCEDURES

The General Fund and Water Environment Protection Fund each have legally adopted annual budgets.

The following is a summary of annual procedures used for establishing the budgetary data reflected in the financial statements:

Prior to September 20, the County Executive submits to the County Legislature a proposed operating budget for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain taxpayer comments.

Prior to October 25, the budget is legally enacted through passage of legislative resolution or by provisions in the County Charter.

Budgets for general, special revenue and debt service funds are adopted and controlled at the department and object of expense level.

The County Executive is authorized to transfer appropriations within payroll and fringe benefit accounts, and up to \$7,500 within non-payroll related accounts. The County Legislature maintains legal responsibility for all remaining budget amendments and transfers.

Appropriations in the governmental funds lapse at the end of the fiscal year except that outstanding encumbrances are reappropriated in the succeeding year by law. Budgeted amounts are as originally adopted, or as amended by the County Legislature. Individual amendments for the current year were not material in relation to the original appropriations.

2. BUDGETARY BASIS REPORTS

The "actual" column on the Budgetary Comparison Schedules Budget and Actual (Non-GAAP Budgetary Basis) for the major governmental funds, differs from the amounts reported on the Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds because certain items are reported differently for GAAP than they are treated in the budget. These differences do not have an effect on fund balance and represent elimination of revenues and expenditures. They include interdepartmental reimbursements and refunds of prior years expenditures that are recognized as revenues in the General and Water Environment Protection Funds for budgetary purposes but are recorded as an offset to such current year expenditures for GAAP purposes.

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COMBINING FINANCIAL STATEMENTS

AND

BUDGETARY COMPARISON SCHEDULES

NON-MAJOR FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain defined purposes. The Special Revenue Funds of the County are:

General Grants Fund

The General Grants Fund accounts for resources associated with multi-year grant funded projects.

ONCENTER Fund

The ONCENTER Fund accounts for the operation of the County's convention center/war memorial complex.

County Road Fund

The County Road Fund is used to account for the maintenance and repair of County roads and bridges and snow removal costs, as defined by New York State Highway Law.

Road Machinery Fund

The Road Machinery Fund is used to account for the purchase, repair and maintenance of highway machinery, tools and equipment and for the construction, purchase and maintenance of buildings for the storage and repair of highway machinery and equipment.

Water Fund

The Water Fund is used to account for the supply, distribution and transmission of the County's available water resources.

Van Duyn Extended Care Fund

The Van Duyn Extended Care Fund is used to account for the County's former nursing home facility.

Library and Library Grants Funds

The Library Fund and the Library Grants Fund are used to account for the operation of the County's public library.

Community Development Fund

The Community Development Fund is used to account for various projects financed by entitlements from the U.S. Department of Housing and Urban Development.

DEBT SERVICE FUND

OTASC

OTASC is a blended component unit used to account for the accumulation of resources for, and the payments of Tobacco Settlement Pass-Through Bonds issued in 2001 and 2005.

COUNTY OF ONONDAGA, NEW YORK
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Special Revenue Funds				
	General Grants	Oncenter Fund	County Road	Road Machinery	Water Fund
ASSETS					
Cash, cash equivalents and investments	\$ 7,178,567	\$ 1,358,184	\$ 1,750	\$ 1,323,547	\$ 5,220,403
Accounts receivable (net of \$44,508 reserve)	956,229	1,061,723	881,820	56,540	1,485,648
Due from state and federal governments	9,453,117	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	108,228	-	-	-
Prepaid items	83,183	41,821	299,472	-	59,780
Restricted cash	-	1,313,012	-	-	-
Total assets	\$ 17,671,096	\$ 3,882,968	\$ 1,183,042	\$ 1,380,087	\$ 6,765,831
LIABILITIES					
Accounts payable	\$ 2,044,664	\$ 250,606	\$ 131,535	\$ 160,820	\$ 508,870
Accrued liabilities	3,316,443	976,833	146,371	11,000	159,712
Other liabilities	3,444,792	1,799,560	-	-	-
Due to other funds	-	-	320,877	-	-
Due to other governments	-	50,000	26,952	-	-
Total liabilities	8,805,899	3,076,999	625,735	171,820	668,582
DEFERRED INFLOW OF RESOURCES	-	-	-	-	112,461
FUND BALANCES					
Nonspendable	83,183	150,049	299,472	-	59,780
Restricted	-	-	-	-	-
Assigned	8,782,014	655,920	257,835	1,208,267	5,925,008
Unassigned	-	-	-	-	-
Total fund balances	8,865,197	805,969	557,307	1,208,267	5,984,788
Total liabilities, deferred inflow of resources and fund balances	\$ 17,671,096	\$ 3,882,968	\$ 1,183,042	\$ 1,380,087	\$ 6,765,831

<u>Special Revenue Funds</u>				<u>Debt</u>	<u>Total</u>
<u>Van Duyn</u>	<u>Library</u>	<u>Library Grants</u>	<u>Community</u>	<u>Service Fund</u>	<u>Nonmajor</u>
<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Development</u>	<u>OTASC</u>	<u>Governmental</u>
					<u>Funds</u>
\$ 5,988,530	\$ 644,527	\$ 57,949	\$ 300	\$ 129,198	\$ 21,902,955
-	215,794	5,704	-	-	4,663,458
-	-	75,328	1,800,753	-	11,329,198
-	800,000	-	-	-	800,000
-	-	-	418,436	-	418,436
-	-	-	-	-	108,228
-	184,380	1,944	30,980	-	701,560
-	-	-	-	8,691,378	10,004,390
<u>\$ 5,988,530</u>	<u>\$ 1,844,701</u>	<u>\$ 140,925</u>	<u>\$ 2,250,469</u>	<u>\$ 8,820,576</u>	<u>\$ 49,928,225</u>
\$ 2,953	\$ 361,786	\$ 69,818	\$ 306,121	\$ -	\$ 3,837,173
40,000	193,329	1,279	56,015	-	4,900,982
4,668,452	-	91,589	98,713	-	10,103,106
-	-	-	643,425	-	964,302
-	-	-	914,231	-	991,183
<u>4,711,405</u>	<u>555,115</u>	<u>162,686</u>	<u>2,018,505</u>	<u>-</u>	<u>20,796,746</u>
-	-	-	-	-	112,461
-	184,380	1,944	30,980	-	809,788
-	-	-	-	8,691,378	8,691,378
1,277,125	1,105,206	-	200,984	129,198	19,541,557
-	-	(23,705)	-	-	(23,705)
<u>1,277,125</u>	<u>1,289,586</u>	<u>(21,761)</u>	<u>231,964</u>	<u>8,820,576</u>	<u>29,019,018</u>
<u>\$ 5,988,530</u>	<u>\$ 1,844,701</u>	<u>\$ 140,925</u>	<u>\$ 2,250,469</u>	<u>\$ 8,820,576</u>	<u>\$ 49,928,225</u>

COUNTY OF ONONDAGA, NEW YORK
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

Special Revenue Funds

	General Grants	ONCENTER Fund	County Road	Road Machinery	Water Fund
REVENUES					
Sales tax and use tax	\$ -	\$ 2,545,113	\$ 2,776,970	\$ -	\$ -
Federal aid	12,401,236	-	-	-	-
State aid	15,050,527	119,036	6,223,928	-	-
Departmental	1,171,313	1,581,605	30,145	849,062	10,576,630
Service for other governments	364,595	-	2,561,024	-	50,000
Tobacco settlement proceeds	-	-	-	-	-
Interest on investments	-	3,827	-	-	8,023
Miscellaneous	3,361,519	5,749,607	40,380	292,904	11,914
Total revenues	<u>32,349,190</u>	<u>9,999,188</u>	<u>11,632,447</u>	<u>1,141,966</u>	<u>10,646,567</u>
EXPENDITURES					
Current:					
General government support	2,321,245	-	-	-	-
Public safety	3,703,988	-	-	-	-
Health	11,501,168	-	-	-	-
Transportation	265,694	-	22,774,040	2,579,802	-
Economic assistance and opportunity	18,058,311	-	-	-	-
Culture and recreation	836,438	9,774,827	-	-	-
Home and community services	1,016,584	-	-	-	7,290,093
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>37,703,428</u>	<u>9,774,827</u>	<u>22,774,040</u>	<u>2,579,802</u>	<u>7,290,093</u>
Excess (deficiency) of revenues over expenditures	<u>(5,354,238)</u>	<u>224,361</u>	<u>(11,141,593)</u>	<u>(1,437,836)</u>	<u>3,356,474</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	5,041,006	-	27,352,701	1,464,331	-
Transfers out	(150,509)	-	(15,750,827)	(7,500)	(2,880,672)
Total other financing sources and (uses)	<u>4,890,497</u>	<u>-</u>	<u>11,601,874</u>	<u>1,456,831</u>	<u>(2,880,672)</u>
Net change in fund balance	(463,741)	224,361	460,281	18,995	475,802
Fund balances- beginning	9,328,938	581,608	97,026	1,189,272	5,508,986
Fund balances- ending	<u>\$ 8,865,197</u>	<u>\$ 805,969</u>	<u>\$ 557,307</u>	<u>\$ 1,208,267</u>	<u>\$ 5,984,788</u>

Van Duyn Fund	Special Revenue Funds			Debt Service Fund	Total Nonmajor Governmental Funds
	Library Fund	Library Grants	Community Development	OTASC	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,322,083
-	-	(7,696)	4,649,933	-	17,043,473
-	1,092,553	636,119	479,591	-	23,601,754
(2,457)	79,680	-	139,464	-	14,425,442
-	6,506,392	-	-	-	9,482,011
-	-	-	-	6,600,032	6,600,032
-	-	-	-	451,579	463,429
421	191,501	10,247	1,770	-	9,660,263
(2,036)	7,870,126	638,670	5,270,758	7,051,611	86,598,487
-	-	-	-	123,107	2,444,352
-	-	-	-	-	3,703,988
4,846,898	-	-	-	-	16,348,066
-	-	-	-	-	25,619,536
-	-	-	-	-	18,058,311
-	12,690,935	732,877	-	-	24,035,077
-	-	-	5,071,865	-	13,378,542
-	-	-	-	2,040,000	2,040,000
-	-	-	-	4,820,406	4,820,406
4,846,898	12,690,935	732,877	5,071,865	6,983,513	110,448,278
(4,848,934)	(4,820,809)	(94,207)	198,893	68,098	(23,849,791)
-	5,424,329	-	223,374	-	39,505,741
-	(591,695)	-	-	-	(19,381,203)
-	4,832,634	-	223,374	-	20,124,538
(4,848,934)	11,825	(94,207)	422,267	68,098	(3,725,253)
6,126,059	1,277,761	72,446	(190,303)	8,752,478	32,744,271
\$ 1,277,125	\$ 1,289,586	\$ (21,761)	\$ 231,964	\$ 8,820,576	\$ 29,019,018

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
General Grants Fund
Year Ended December 31, 2015

	Budgeted Amounts		Non-GAAP	Variance From	Variance From
	Original	Final	Actual	Original	Final
			Amounts	Favorable (Unfavorable)	Favorable (Unfavorable)
Resources (inflows):					
Sales tax and use tax	\$ -	\$ 29,773	\$ -	\$ -	\$ (29,773)
Federal Aid					
Education	239,922	735,762	224,408	(15,514)	(511,354)
Public safety	852,846	3,038,937	1,305,189	452,343	(1,733,748)
Health	4,545,679	12,789,754	6,783,286	2,237,607	(6,006,468)
Transportation	205,000	1,817,465	312,390	107,390	(1,505,075)
Social services	6,335,658	8,184,429	1,494,266	(4,841,392)	(6,690,163)
Other economic assistance	2,616,000	3,468,125	2,281,697	(334,303)	(1,186,428)
Culture and recreation	-	285,000	-	-	(285,000)
Home and community services	-	15,865	-	-	(15,865)
Total federal aid	14,795,105	30,335,337	12,401,236	(2,393,869)	(17,934,101)
State Aid					
General government support	309,390	1,566,893	357,710	48,320	(1,209,183)
Public safety	2,878,245	8,075,186	2,426,723	(451,522)	(5,648,463)
Health	6,010,684	8,331,702	3,833,581	(2,177,103)	(4,498,121)
Social services	5,695,000	5,657,028	5,475,323	(219,677)	(181,705)
Other economic assistance	2,740,000	33,760,500	2,725,732	(14,268)	(31,034,768)
Culture and recreation	100,000	141,553	77,475	(22,525)	(64,078)
Transportation	-	385,431	70,980	70,980	(314,451)
Home and community services	89,250	3,658,965	83,003	(6,247)	(3,575,962)
Total state aid	17,822,569	61,577,258	15,050,527	(2,772,042)	(46,526,731)
Departmental					
General government support	73,237	74,409	56,688	(16,549)	(17,721)
Public safety	182,868	695,682	179,712	(3,156)	(515,970)
Health	112,399	112,399	213,987	101,588	101,588
Economic Assistance	84,805	84,805	86,814	2,009	2,009
Culture and recreation	-	-	476,135	476,135	476,135
Home and community services	330,000	1,007,924	225,821	(104,179)	(782,103)
Total departmental	783,309	1,975,219	1,239,157	455,848	(736,062)

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
General Grants Fund
Year Ended December 31, 2015

continued

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Original</u>	<u>Final</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>	<u>(Unfavorable)</u>
Service for Other Governments					
General Governemnt	-	224,120	123,742	123,742	(100,378)
Public safety	390,000	1,002,394	210,642	(179,358)	(791,752)
Health	-	135,392	(2,716)	(2,716)	(138,108)
Other economic assistance	25,000	25,000	25,000	-	-
Home and community services	-	-	7,927	7,927	7,927
Total service for other governments	<u>415,000</u>	<u>1,386,906</u>	<u>364,595</u>	<u>(174,147)</u>	<u>(921,933)</u>
Miscellaneous	<u>3,804,525</u>	<u>9,005,651</u>	<u>3,361,519</u>	<u>(443,006)</u>	<u>(5,644,132)</u>
Transfers from other funds	<u>1,596,447</u>	<u>3,167,158</u>	<u>4,890,498</u>	<u>3,294,051</u>	<u>1,723,340</u>
Amounts available for appropriations	<u>39,216,955</u>	<u>107,477,302</u>	<u>37,307,532</u>	<u>(2,049,030)</u>	<u>(70,069,392)</u>
Charges to appropriations (outflows):					
General Government Support					
Board of elections	250,000	705,571	40,314	209,686	665,257
County clerk	73,237	212,799	58,905	14,332	153,894
County legislature	-	4,205,020	71,785	(71,785)	4,133,235
Information Technology	-	250,000	128,635	(128,635)	121,365
District attorney	1,360,656	2,877,308	1,303,894	56,762	1,573,414
Finance, management and budget	26,000	846,817	539,773	(513,773)	307,044
Public defender	-	810,457	170,085	(170,085)	640,372
Purchasing department	-	52,231	7,855	(7,855)	44,376
Total general government support	<u>1,709,893</u>	<u>9,960,203</u>	<u>2,321,246</u>	<u>(611,353)</u>	<u>7,638,957</u>
Public Safety					
Corrections	264,000	365,900	325,262	(61,262)	40,638
Emergency communications- E911	-	1,289,318	77,633	(77,633)	1,211,685
Emergency management	615,000	2,417,388	732,767	(117,767)	1,684,621
Probation	712,668	4,001,105	581,413	131,255	3,419,692
Sheriff	2,630,339	7,681,334	1,983,913	646,426	5,697,421
Special traffic programs	-	54,960	3,000	(3,000)	51,960
Total public safety	<u>4,222,007</u>	<u>15,810,005</u>	<u>3,703,988</u>	<u>518,019</u>	<u>12,106,017</u>

continued

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
General Grants Fund
Year Ended December 31, 2015

continued

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Original</u>	<u>Final</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>	<u>(Unfavorable)</u>
Health					
Health	10,483,295	20,058,841	9,834,057	649,238	10,224,784
Mental health	1,950,000	3,980,971	1,734,955	215,045	2,246,016
Total health	<u>12,433,295</u>	<u>24,039,812</u>	<u>11,569,012</u>	<u>864,283</u>	<u>12,470,800</u>
Transportation	-	1,599,698	265,694	(265,694)	1,334,004
Economic Assistance and Opportunity					
Aging and youth	6,411,102	9,297,043	5,939,193	471,909	3,357,850
County Promotion	-	2,320,911	315,000	(315,000)	2,005,911
Economic development	70,000	31,730,862	2,596,454	(2,526,454)	29,134,408
Children and Family	9,688,000	10,697,956	6,849,852	2,838,148	3,848,104
Social services	3,982,658	4,415,076	2,357,812	1,624,846	2,057,264
Total economic assistance and opportunity	<u>20,151,760</u>	<u>58,461,848</u>	<u>18,058,311</u>	<u>2,093,449</u>	<u>40,403,537</u>
Culture and Recreation	100,000	1,881,372	836,438	(736,438)	1,044,934
Home and Community Services					
Planning agency	-	2,701,609	63,997	(63,997)	2,637,612
Water environment protection	600,000	2,372,812	952,587	(352,587)	1,420,225
Total home and community service	<u>600,000</u>	<u>5,074,421</u>	<u>1,016,584</u>	<u>(416,584)</u>	<u>4,057,837</u>
Total charges to appropriations	<u>39,216,955</u>	<u>116,827,359</u>	<u>37,771,273</u>	<u>1,445,682</u>	<u>79,056,086</u>
Net change in fund balance	\$ -	\$ (9,350,057)	\$ (463,741)	\$ (603,348)	\$ 8,986,694

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
ONCENTER Fund
Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance From</u>	<u>Variance From</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Original</u>	<u>Final</u>
			<u>Amounts</u>	<u>Favorable</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>	<u>(Unfavorable)</u>	
Resources (inflows):					
Sales tax and use tax	\$ 2,545,113	\$ 2,545,113	\$ 2,545,113	\$ -	\$ -
State Aid	-	119,036	119,036	119,036	-
Departmental	-	1,581,605	1,581,605	1,581,605	-
Interest on Investments	-	3,827	3,827	3,827	-
Miscellaneous	-	5,478,537	5,749,607	5,749,607	271,070
Amounts available for appropriations	<u>2,545,113</u>	<u>9,728,118</u>	<u>9,999,188</u>	<u>7,454,075</u>	<u>271,070</u>
Charges to appropriations (outflows):					
Transportation	<u>2,545,113</u>	<u>9,949,934</u>	<u>9,774,827</u>	<u>(7,229,714)</u>	<u>175,107</u>
Total charges to appropriations	<u>2,545,113</u>	<u>9,949,934</u>	<u>9,774,827</u>	<u>(7,229,714)</u>	<u>175,107</u>
Net change in fund balance	\$ <u>-</u>	\$ <u>(221,816)</u>	\$ <u>224,361</u>	\$ <u>14,683,789</u>	\$ <u>95,963</u>

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
County Road Fund
Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Non-GAAP Actual Amounts</u>	<u>Variance From Original Favorable (Unfavorable)</u>	<u>Variance From Final Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>			
Resources (inflows):					
Sales tax and use tax	\$ 2,656,726	\$ 2,656,726	\$ 2,776,970	\$ 120,244	\$ 120,244
State Aid					
Transportation	5,640,759	6,223,928	6,223,928	583,169	-
Total state aid	<u>5,640,759</u>	<u>6,223,928</u>	<u>6,223,928</u>	<u>583,169</u>	<u>-</u>
Departmental	3,443,468	3,443,468	3,679,368	235,900	235,900
Services for Other Governments	1,911,212	2,561,024	2,561,024	649,812	-
Miscellaneous	35,065	35,065	40,380	5,315	5,315
Transfers from other funds	<u>27,189,644</u>	<u>27,349,644</u>	<u>27,349,644</u>	<u>160,000</u>	<u>-</u>
Amounts available for appropriations	<u>40,876,874</u>	<u>42,269,855</u>	<u>42,631,314</u>	<u>1,754,440</u>	<u>361,459</u>
Charges to appropriations (outflows):					
Transportation	<u>25,774,105</u>	<u>26,423,264</u>	<u>26,423,264</u>	<u>(649,159)</u>	<u>-</u>
Total charges to appropriations	<u>25,774,105</u>	<u>26,423,264</u>	<u>26,423,264</u>	<u>(649,159)</u>	<u>-</u>
Other Financing Uses					
Transfer to other funds	<u>15,102,769</u>	<u>15,852,444</u>	<u>15,750,826</u>	<u>(648,057)</u>	<u>101,618</u>
Total financing sources and uses	<u>15,102,769</u>	<u>15,852,444</u>	<u>15,750,826</u>	<u>(648,057)</u>	<u>101,618</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (5,853)</u>	<u>457,224</u>	<u>\$ 457,224</u>	<u>\$ 463,077</u>
Unused project balances treated as revenue for financial reporting purposes			<u>3,057</u>		
Net change in fund balance			<u>\$ 460,281</u>		

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Road Machinery Fund
Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Non-GAAP Actual Amounts</u>	<u>Variance From</u>	<u>Variance From</u>
	<u>Original</u>	<u>Final</u>		<u>Original</u>	<u>Final</u>
				<u>Favorable</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>	<u>(Unfavorable)</u>	
Resources (inflows):					
Departmental	\$ 5,791,070	\$ 5,791,070	\$ 5,859,479	\$ 68,409	\$ 68,409
Miscellaneous	483,156	498,881	292,904	(190,252)	(205,977)
Transfers from other funds	1,464,331	1,464,331	1,464,331	-	-
Amounts available for appropriations	<u>7,738,557</u>	<u>7,754,282</u>	<u>7,616,714</u>	<u>(121,843)</u>	<u>(137,568)</u>
Charges to appropriations (outflows):					
Transportation	<u>7,738,557</u>	<u>8,175,284</u>	<u>7,597,719</u>	<u>140,838</u>	<u>577,565</u>
Total charges to appropriations	<u>7,738,557</u>	<u>8,175,284</u>	<u>7,597,719</u>	<u>140,838</u>	<u>577,565</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (421,002)</u>	<u>\$ 18,995</u>	<u>\$ 18,995</u>	<u>\$ 439,997</u>

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Water Fund
Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Non-GAAP Actual Amounts</u>	<u>Variance From Original Favorable (Unfavorable)</u>	<u>Variance From Final Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		<u>(Unfavorable)</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ -	\$ 39,841	\$ -	\$ -	\$ (39,841)
Resources (inflows):					
Departmental	10,487,561	10,487,561	10,593,370	105,809	105,809
Service for Other Governments	50,000	50,000	50,000	-	-
Interest on Investments	-	-	8,023	8,023	8,023
Miscellaneous	-	-	11,914	11,914	11,914
Amounts available for appropriation	<u>10,537,561</u>	<u>10,577,402</u>	<u>10,663,307</u>	<u>125,746</u>	<u>85,905</u>
Charges to appropriations (outflows):					
Home and Community Services	7,661,264	8,494,297	7,306,833	354,431	1,187,464
Nondepartmental:					
Transfer to other funds	<u>2,876,297</u>	<u>2,880,673</u>	<u>2,880,672</u>	<u>(4,375)</u>	<u>1</u>
Total charges to appropriations	<u>10,537,561</u>	<u>11,374,970</u>	<u>10,187,505</u>	<u>350,056</u>	<u>1,187,465</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (797,568)</u>	<u>\$ 475,802</u>	<u>\$ 475,802</u>	<u>\$ 1,273,370</u>

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Van Duyn Extended Care Fund
Year Ended December 31, 2015

	Budgeted Amounts		Non-GAAP Actual Amounts	Variance From	Variance From
	Original	Final		Original Favorable (Unfavorable)	Final Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ 5,463,699	\$ 5,463,699	\$ 4,848,934	\$ (614,765)	\$ (614,765)
Resources (inflows):					
Departmental	-	-	(2,457)	(2,457)	(2,457)
Miscellaneous	-	-	421	421	421
Total departmental	<u>5,463,699</u>	<u>5,463,699</u>	<u>4,846,898</u>	<u>(616,801)</u>	<u>(616,801)</u>
Amounts available for appropriation	<u>5,463,699</u>	<u>5,463,699</u>	<u>4,846,898</u>	<u>(616,801)</u>	<u>(616,801)</u>
Charges to appropriations (outflows):					
Health	5,463,699	5,463,699	4,846,898	616,801	616,801
Total charges to appropriations	<u>5,463,699</u>	<u>5,463,699</u>	<u>4,846,898</u>	<u>616,801</u>	<u>616,801</u>
Budgetary fund balance, December 31	\$ <u>-</u>	\$ <u>-</u>	\$ -	\$ -	\$ -
Budgetary fund balance is not a current year revenue for budgetary purposes			(4,848,934)		
Net change in fund balance			\$ <u>(4,848,934)</u>		

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Library Fund
Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance From</u>	<u>Variance From</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Original</u>	<u>Final</u>
			<u>Amounts</u>	<u>Favorable</u>	<u>Favorable</u>
				<u>(Unfavorable)</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ 434,005	\$ 434,005	\$ -	\$ (434,005)	(434,005)
Resources (inflows):					
State Aid	1,081,255	1,081,225	1,092,553	11,298	11,328
Departmental	96,625	96,625	79,680	(16,945)	(16,945)
Service for Other Governments	6,506,392	6,506,392	6,506,392	-	-
Miscellaneous	236,705	236,705	191,503	(45,202)	(45,202)
Transfers from other funds	5,424,329	5,424,329	5,424,329	-	-
Amounts available for appropriation	<u>13,779,311</u>	<u>13,779,281</u>	<u>13,294,457</u>	<u>(484,854)</u>	<u>(484,824)</u>
Charges to appropriations (outflows):					
Culture and Recreation	<u>13,308,248</u>	<u>13,539,380</u>	<u>12,960,937</u>	<u>347,311</u>	<u>578,443</u>
Total charges to appropriations	<u>13,308,248</u>	<u>13,539,380</u>	<u>12,960,937</u>	<u>347,311</u>	<u>578,443</u>
Other Financing Uses					
Transfer to other funds	<u>471,063</u>	<u>321,695</u>	<u>321,695</u>	<u>149,368</u>	<u>-</u>
Total financing sources and uses	<u>471,063</u>	<u>321,695</u>	<u>321,695</u>	<u>149,368</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (81,794)</u>	<u>\$ 11,825</u>	<u>\$ 11,825</u>	<u>\$ 93,619</u>

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Library Grants Fund
Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance From</u>	<u>Variance From</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Original</u>	<u>Final</u>
			<u>Amounts</u>	<u>Favorable</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>	<u>(Unfavorable)</u>	
Resources (inflows):					
Federal Aid	\$ 6,700	\$ 3,904	\$ (7,696)	\$ (14,396)	\$ (11,600)
State Aid	439,418	846,138	636,119	196,701	(210,019)
Miscellaneous	23,000	6,591,218	10,247	(12,753)	(6,580,971)
Amounts available for appropriation	<u>469,118</u>	<u>7,441,260</u>	<u>638,670</u>	<u>169,552</u>	<u>(6,802,590)</u>
Charges to appropriations (outflows):					
Culture and Recreation	469,118	7,513,706	732,877	(263,759)	6,780,829
Total charges to appropriations	<u>469,118</u>	<u>7,513,706</u>	<u>732,877</u>	<u>(263,759)</u>	<u>6,780,829</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (72,446)</u>	<u>\$ (94,207)</u>	<u>\$ (94,207)</u>	<u>\$ (21,761)</u>

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Community Development Fund
Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Non-GAAP Actual Amounts</u>	<u>Variance From Original Favorable (Unfavorable)</u>	<u>Variance From Final Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>			
Resources (inflows):					
Health	\$ -	\$ 4,120,557	\$ 1,331,923	\$ 1,331,923	\$ (2,788,634)
Home and community services	<u>2,528,475</u>	<u>5,751,613</u>	<u>3,318,010</u>	<u>789,535</u>	<u>(2,433,603)</u>
Total federal aid	2,528,475	9,872,170	4,649,933	2,121,458	(5,222,237)
State Aid					
Home and community services	1,758,228	2,403,851	479,591	(1,278,637)	(1,924,260)
Departmental	-	61,608	139,465	139,465	77,857
Miscellaneous	-	-	1,770	1,770	1,770
Transfers from other funds	<u>315,874</u>	<u>868,391</u>	<u>223,374</u>	<u>(92,500)</u>	<u>(645,017)</u>
Amounts available for appropriation	<u>4,602,577</u>	<u>13,206,020</u>	<u>5,494,133</u>	<u>891,556</u>	<u>(7,711,887)</u>
Charges to appropriations (outflows):					
Home and Community Services	<u>4,602,577</u>	<u>12,972,216</u>	<u>5,071,866</u>	<u>(469,289)</u>	<u>7,900,350</u>
Total charges to appropriations	<u>4,602,577</u>	<u>12,972,216</u>	<u>5,071,866</u>	<u>(469,289)</u>	<u>7,900,350</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 233,804</u>	<u>\$ 422,267</u>	<u>\$ 422,267</u>	<u>\$ 188,463</u>

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Debt Service Fund
Year Ended December 31, 2015

	Budgeted Amounts		Non-GAAP	Variance From	Variance From
	Original	Final	Actual	Original	Final
	Original	Final	Amounts	Favorable (Unfavorable)	Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ 12,764,418	\$ 12,764,418	\$ 12,764,418	\$ -	\$ -
Resources (inflows):					
Transfers from other funds	49,774,410	62,778,853	62,322,311	12,547,901	(456,542)
Amounts available for appropriation	62,538,828	75,543,271	75,086,729	12,547,901	(456,542)
Charges to appropriations (outflows):					
General government support	9,166,041	10,369,835	10,369,835	(1,203,794)	-
Education	3,660,358	6,405,660	6,383,726	(2,723,368)	21,934
Public safety	5,089,955	6,037,207	6,037,207	(947,252)	-
Health	716,450	716,450	716,450	-	-
Transportation	11,090,743	11,659,046	11,659,046	(568,303)	-
Culture and recreation	3,296,418	3,297,486	3,297,486	(1,068)	-
Home and community services:					
Bear trap/Ley creek	25,085	25,085	25,085	-	-
Bloody brook	97,306	97,306	97,306	-	-
Central sanitary districts	26,472,242	32,322,389	31,926,980	(5,454,738)	395,409
Harbor brook	150,225	470,088	470,088	(319,863)	-
Meadow brook	525,825	1,890,164	1,888,329	(1,362,504)	1,835
Water fund	2,248,180	2,252,555	2,252,555	(4,375)	-
Total home and community services	29,518,863	37,057,587	36,660,343	(7,141,480)	397,244
Total charges to appropriations	62,538,828	75,543,271	75,124,093	(12,585,265)	419,178
Budgetary fund balance, December 31	\$ -	\$ -	(37,364)	\$ (37,364)	\$ (37,364)
Interest revenue not considered for budgetary purposes			155,725		
Miscellaneous revenue exclusivity payment			2,224,674		
Other financing sources not considered for budgetary purposes:					
Budgetary fund balance is not a current year revenue for budgetary purposes			(12,764,418)		
Bond premium			2,813,882		
Unused project balances treated as revenue for financial reporting purposes			1,006,183		
Unbudgeted participation in debt service external sources			659,526		
Net change in fund balance			\$ (5,941,792)		

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STATISTICAL SECTION

(UNAUDITED)

County of Onondaga, New York
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
Schedule 1

	Fiscal Year			
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental activities				
Net invested in capital assets	\$ 816,829,338	\$ 811,788,098	\$ 852,007,509	\$ 836,275,910
Restricted	16,657,808	17,043,588	19,823,048	22,730,632
Unrestricted	<u>3,693,628</u>	<u>(16,671,873)</u>	<u>(93,367,529)</u>	<u>(128,645,326)</u>
Total governmental activities net position	<u>\$ 837,180,774</u>	<u>\$ 812,159,813</u>	<u>\$ 778,463,028</u>	<u>\$ 730,361,216</u>
Business-type activities				
Net invested in capital assets	\$ 10,115,911	\$ 9,583,811	\$ -	\$ -
Unrestricted	<u>(3,930,483)</u>	<u>(7,503,241)</u>	<u>-</u>	<u>-</u>
Total business-type activities net position	<u>\$ 6,185,428</u>	<u>\$ 2,080,570</u>	<u>\$ -</u>	<u>\$ -</u>
Primary government				
Net invested in capital assets	\$ 826,945,249	\$ 821,371,909	\$ 852,007,509	\$ 836,275,910
Restricted	16,657,808	17,043,588	19,823,048	22,730,632
Unrestricted	<u>(236,855)</u>	<u>(24,175,114)</u>	<u>(93,367,529)</u>	<u>(128,645,326)</u>
Total primary government net position	<u>\$ 843,366,202</u>	<u>\$ 814,240,383</u>	<u>\$ 778,463,028</u>	<u>\$ 730,361,216</u>

Note: In 2008 Van Duyn Fund was converted from an Enterprise Fund to a Special Revenue Fund

Fiscal Year

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 842,791,377	\$ 776,806,016	\$ 943,407,659	\$ 934,565,871	\$ 887,775,290	\$ 903,030,795
24,359,185	24,805,553	24,925,639	29,882,211	32,399,308	29,400,591
<u>(165,018,646)</u>	<u>(120,866,799)</u>	<u>(291,587,619)</u>	<u>(375,254,568)</u>	<u>(371,702,041)</u>	<u>(392,991,891)</u>
<u>\$ 702,131,916</u>	<u>\$ 680,744,770</u>	<u>\$ 676,745,679</u>	<u>\$ 589,193,514</u>	<u>\$ 548,472,557</u>	<u>\$ 539,439,495</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 842,791,377	\$ 776,806,016	\$ 943,407,659	\$ 934,565,871	\$ 887,775,290	\$ 903,030,795
24,359,185	24,805,553	24,925,639	29,882,211	32,399,308	29,400,591
<u>(165,018,646)</u>	<u>(120,866,799)</u>	<u>(291,587,619)</u>	<u>(375,254,568)</u>	<u>(371,702,041)</u>	<u>(392,991,891)</u>
<u>\$ 702,131,916</u>	<u>\$ 680,744,770</u>	<u>\$ 676,745,679</u>	<u>\$ 589,193,514</u>	<u>\$ 548,472,557</u>	<u>\$ 539,439,495</u>

County of Onondaga, New York

Changes in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

Schedule 2

	Fiscal Year		
	2006	2007	2008
Expenses			
Governmental activities:			
General government support	\$ 198,049,372	\$ 258,077,035	\$ 218,159,741
Education	52,893,841	59,975,854	56,115,210
Public safety	102,098,062	120,830,256	131,896,522
Health	47,862,668	50,465,103	105,762,977
Transportation	40,492,055	40,683,043	42,074,051
Economic assistance and opportunity	251,375,443	249,502,570	262,786,203
Culture and recreation	32,317,242	33,395,710	47,748,717
Home and community services	40,866,396	72,756,451	75,444,171
Interest on long-term debt	17,135,664	18,020,424	18,174,279
Total governmental activities expenses	783,090,743	903,706,446	958,161,871
Business-type activities:			
Long term care	40,835,455	45,739,288	-
Total business-type activities expenses	40,835,455	45,739,288	-
Total primary government expenses	\$ 823,926,198	\$ 949,445,734	\$ 958,161,871
 Program Revenues			
Governmental activities:			
Charges for services	\$ 131,892,315	\$ 146,275,075	\$ 197,066,748
Operating grants and contributions	201,629,887	196,985,978	199,017,801
Capital grants and contributions	25,946,323	32,851,548	19,934,877
Total governmental activities program revenues	359,468,525	376,112,601	416,019,426
Business-type activities:			
Charges for services	36,136,604	36,115,472	-
Operating grants and contributions	710,941	335,771	-
Capital grants and contributions	300	-	-
Total business-type activities program revenues	36,847,845	36,451,243	-
Total primary government program revenues	\$ 396,316,370	\$ 412,563,844	\$ 416,019,426
 Net (Expense)/Revenue			
Governmental activities	\$ (423,622,218)	\$ (527,593,845)	\$ (542,142,445)
Business-type activities	(3,987,610)	(9,288,045)	-
Total primary government net expense	\$ (427,609,828)	\$ (536,881,890)	\$ (542,142,445)
 General Revenues and Other Changes in Net Position			
Governmental activities:			
Real property taxes	\$ 190,835,482	\$ 193,684,291	\$ 189,794,554
Sales tax and use tax	291,775,749	293,999,988	300,164,040
Investment earnings	10,821,336	11,901,336	7,859,241
Tobacco settlement proceeds	7,243,015	7,529,850	8,358,345
Participation in debt service-external sources	128,186	457,419	188,910
Sale of receivables	-	-	-
Special item (ONCENTER and Van Duyn transfer)	-	-	-
Transfers and County contributions	(1,888,020)	(5,000,000)	-
Total governmental activities	498,915,748	502,572,884	506,365,090
Business-type activities:			
Investment earnings	97,762	11,761	-
Other revenue	562,682	171,426	-
Transfers and County contributions	1,888,020	5,000,000	-
Total business-type activities	2,548,464	5,183,187	-
Total primary government	\$ 501,464,212	\$ 507,756,071	\$ 506,365,090
 Change in Net Position			
Governmental activities	\$ 75,293,530	\$ (25,020,961)	\$ (35,777,355)
Business-type activities	(1,439,146)	(4,104,858)	-
Total primary government	\$ 73,854,384	\$ (29,125,819)	\$ (35,777,355)

Note: In 2008 Van Duyn Fund was converted from an Enterprise Fund to a Special Revenue Fund

Fiscal Year						
2009	2010	2011	2012	2013	2014	2015
\$ 218,932,637	\$ 230,998,064	\$ 168,264,794	\$ 167,937,434	\$ 163,070,675	\$ 163,395,435	\$ 171,239,059
57,018,115	65,147,736	67,898,863	51,230,463	58,500,840	50,010,541	46,408,925
127,630,857	139,640,552	141,546,415	151,420,062	160,050,080	155,199,410	153,257,764
101,141,630	100,695,505	109,899,660	123,164,947	122,005,552	53,777,244	55,532,742
38,522,292	35,937,447	41,477,441	44,554,903	52,391,343	50,653,570	49,413,037
255,717,572	258,479,081	283,357,681	304,096,029	304,315,508	317,196,014	291,562,500
35,388,697	35,214,223	35,394,512	38,422,777	46,524,048	45,693,981	42,325,012
90,521,110	60,919,353	85,755,517	85,256,094	88,411,166	99,626,016	78,331,049
18,694,633	19,072,029	22,144,792	21,816,079	21,967,688	25,015,840	26,876,170
<u>943,567,543</u>	<u>946,103,990</u>	<u>955,739,675</u>	<u>987,898,788</u>	<u>1,017,236,900</u>	<u>960,568,051</u>	<u>914,946,258</u>
-	-	-	-	-	-	-
<u>\$ 943,567,543</u>	<u>\$ 946,103,990</u>	<u>\$ 955,739,675</u>	<u>\$ 987,898,788</u>	<u>\$ 1,017,236,900</u>	<u>\$ 960,568,051</u>	<u>\$ 914,946,258</u>
\$ 180,621,469	\$ 179,931,127	\$ 200,299,414	\$ 211,473,766	\$ 196,227,634	\$ 169,451,827	\$ 166,420,336
215,666,695	213,038,907	213,197,032	214,295,520	217,515,933	213,713,841	214,564,050
11,398,419	17,979,648	30,235,526	55,211,478	26,009,155	11,735,005	10,579,987
<u>407,686,583</u>	<u>410,949,682</u>	<u>443,731,972</u>	<u>480,980,764</u>	<u>439,752,722</u>	<u>394,900,673</u>	<u>391,564,373</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 407,686,583</u>	<u>\$ 410,949,682</u>	<u>\$ 443,731,972</u>	<u>\$ 480,980,764</u>	<u>\$ 439,752,722</u>	<u>\$ 394,900,673</u>	<u>\$ 391,564,373</u>
\$ (535,880,960)	\$ (535,154,308)	\$ (512,007,703)	\$ (506,918,024)	\$ (577,484,178)	\$ (565,667,378)	\$ (523,381,885)
-	-	-	-	-	-	-
<u>\$ (535,880,960)</u>	<u>\$ (535,154,308)</u>	<u>\$ (512,007,703)</u>	<u>\$ (506,918,024)</u>	<u>\$ (577,484,178)</u>	<u>\$ (565,667,378)</u>	<u>\$ (523,381,885)</u>
\$ 178,297,034	\$ 192,525,831	\$ 164,188,059	\$ 161,254,615	\$ 150,423,597	\$ 150,635,859	\$ 151,649,933
284,918,896	304,589,655	316,703,720	332,217,015	339,658,462	349,646,335	348,914,909
3,385,671	2,349,606	2,146,754	1,757,948	1,553,584	1,282,756	1,178,423
7,806,998	7,055,112	6,688,826	6,821,381	6,817,145	7,712,439	11,946,032
284,461	404,804	893,198	666,894	656,747	15,669,032	659,526
13,086,088	-	-	-	-	-	-
-	-	-	201,080	(7,046,875)	-	-
-	-	-	-	-	-	-
<u>487,779,148</u>	<u>506,925,008</u>	<u>490,620,557</u>	<u>502,918,933</u>	<u>492,062,660</u>	<u>524,946,421</u>	<u>514,348,823</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 487,779,148</u>	<u>\$ 506,925,008</u>	<u>\$ 490,620,557</u>	<u>\$ 502,918,933</u>	<u>\$ 492,062,660</u>	<u>\$ 524,946,421</u>	<u>\$ 514,348,823</u>
\$ (48,101,812)	\$ (28,229,300)	\$ (21,387,146)	\$ (3,999,091)	\$ (85,421,518)	\$ (40,720,957)	\$ (9,033,062)
-	-	-	-	-	-	-
<u>\$ (48,101,812)</u>	<u>\$ (28,229,300)</u>	<u>\$ (21,387,146)</u>	<u>\$ (3,999,091)</u>	<u>\$ (85,421,518)</u>	<u>\$ (40,720,957)</u>	<u>\$ (9,033,062)</u>

County of Onondaga, New York
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
Schedule 3

	Fiscal Year			
	2006	2007	2008	2009
General Fund				
Reserved	\$ 6,015,265	\$ 6,086,167	\$ 4,838,089	\$ 5,292,050
Unreserved	78,340,121	74,262,985	65,874,512	69,373,888
Nonspendable	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total general fund	<u>\$ 84,355,386</u>	<u>\$ 80,349,152</u>	<u>\$ 70,712,601</u>	<u>\$ 74,665,938</u>
Water Environment Protection Fund				
Reserved	\$ 2,761,504	\$ 2,486,295	\$ 2,101,093	\$ 1,771,573
Unreserved	40,619,873	40,982,235	38,338,151	37,444,904
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Total water environment protection fund	<u>\$ 43,381,377</u>	<u>\$ 43,468,530</u>	<u>\$ 40,439,244</u>	<u>\$ 39,216,477</u>
Debt Service Fund				
Reserved	\$ 31,225,328	\$ 33,510,895	\$ 36,108,118	\$ 41,723,821
Restricted	-	-	-	-
Assigned	-	-	-	-
Total debt service fund	<u>\$ 31,225,328</u>	<u>\$ 33,510,895</u>	<u>\$ 36,108,118</u>	<u>\$ 41,723,821</u>
Capital Projects Fund				
Reserved	\$ 57,862,062	\$ 41,885,429	\$ 36,932,658	\$ 42,216,680
Unreserved	(36,866,958)	(1,075,381)	(36,619,459)	(25,744,491)
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total capital projects fund	<u>\$ 20,995,104</u>	<u>\$ 40,810,048</u>	<u>\$ 313,199</u>	<u>\$ 16,472,189</u>
All Other Governmental Funds				
Reserved	\$ 15,304,947	\$ 16,369,235	\$ 18,401,521	\$ 14,243,221
Unreserved, reported in:				
Special revenue funds	3,187,362	4,517,444	17,007,295	12,210,553
Debt service funds	77,680	77,680	83,409	90,558
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 18,569,989</u>	<u>\$ 20,964,359</u>	<u>\$ 35,492,225</u>	<u>\$ 26,544,332</u>

Fiscal Year

<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</u>		<u>2014</u>		<u>2015</u>	
\$	7,808,464	\$	-	\$	-	\$	-	\$	-	\$	-
	76,719,455		-		-		-		-		-
	-		5,286,175		7,434,194		7,942,774		7,309,456		6,646,513
	-		-		-		5,000,000		5,000,000		5,000,000
	-		28,919,636		25,068,778		16,326,067		7,325,091		17,451,521
	-		64,988,261		67,287,910		67,682,890		68,071,369		61,412,682
\$	<u>84,527,919</u>	\$	<u>99,194,072</u>	\$	<u>99,790,882</u>	\$	<u>96,951,731</u>	\$	<u>87,705,916</u>	\$	<u>90,510,716</u>
\$	1,503,554	\$	-	\$	-	\$	-	\$	-	\$	-
	35,307,697		-		-		-		-		-
	-		638,350		920,616		1,002,740		891,232		786,274
	-		34,737,761		36,693,395		40,631,949		42,923,834		42,109,751
\$	<u>36,811,251</u>	\$	<u>35,376,111</u>	\$	<u>37,614,011</u>	\$	<u>41,634,689</u>	\$	<u>43,815,066</u>	\$	<u>42,896,025</u>
\$	42,165,109	\$	-	\$	-	\$	-	\$	-	\$	-
	-		40,817,343		14,073,346		18,740,055		21,570,884		19,168,007
	-		-		22,728,788		18,284,782		13,491,314		9,952,399
\$	<u>42,165,109</u>	\$	<u>40,817,343</u>	\$	<u>36,802,134</u>	\$	<u>37,024,837</u>	\$	<u>35,062,198</u>	\$	<u>29,120,406</u>
\$	60,284,561	\$	-	\$	-	\$	-	\$	-	\$	-
	(35,138,763)		-		-		-		-		-
	-		-		2,807		-		-		-
	-		7,436,576		2,222,194		2,517,575		2,204,425		1,541,206
	-		-		(26,333,991)		(27,033,703)		-		-
\$	<u>25,145,798</u>	\$	<u>7,436,576</u>	\$	<u>(24,108,990)</u>	\$	<u>(24,516,128)</u>	\$	<u>31,684,440</u>	\$	<u>34,433,871</u>
\$	15,213,437	\$	-	\$	-	\$	-	\$	-	\$	-
	5,587,796		-		-		-		-		-
	103,728		-		2,064,580		1,019,785		934,191		-
	-		1,430,751		8,630,099		8,624,581		8,624,000		809,788
	-		-		26,012,076		-		-		8,691,378
	-		26,301,155		(202,727)		15,338,688		23,646,492		19,541,557
	-		-		-		(368,538)		(460,412)		(23,705)
\$	<u>20,904,961</u>	\$	<u>27,731,906</u>	\$	<u>36,504,028</u>	\$	<u>24,614,516</u>	\$	<u>32,744,271</u>	\$	<u>29,019,018</u>

County of Onondaga, New York
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
Schedule 4

	Fiscal Year			
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Revenues				
Real property taxes and tax items	\$ 192,479,527	\$ 193,113,915	\$ 185,570,483	\$ 185,104,195
Sales tax and use tax	291,775,749	293,999,988	300,164,040	284,918,896
Federal aid	105,419,994	97,933,889	83,694,221	105,752,832
State aid	122,156,216	131,903,637	135,258,457	121,312,282
Departmental	89,680,125	94,014,080	110,230,846	110,692,394
Services for other governments	28,046,479	28,552,339	73,261,416	51,729,312
Tobacco settlement proceeds	7,243,015	7,529,850	8,358,345	7,806,998
Interest on investments	10,538,549	11,435,825	7,450,197	3,242,129
Miscellaneous	7,812,217	9,790,569	9,907,113	10,240,104
Sale of receivables	-	-	-	13,086,088
Total revenues	<u>855,151,871</u>	<u>868,274,092</u>	<u>913,895,118</u>	<u>893,885,230</u>
Expenditures				
General government	190,675,941	193,104,467	198,408,248	197,846,093
Education	44,514,055	48,253,633	51,383,514	51,636,672
Public safety	107,715,803	108,693,796	114,988,343	112,475,714
Health	48,097,289	50,496,551	94,432,295	95,871,458
Transportation	23,275,885	25,849,968	26,363,171	24,967,034
Economic assistance and opportunity	251,385,306	247,184,758	255,156,067	249,041,562
Culture and recreation	28,470,612	29,028,545	29,944,767	29,676,868
Home and community services	63,843,619	66,133,298	68,102,328	70,027,487
Capital outlay	113,674,114	98,433,440	87,598,359	72,366,843
Debt service:				
Principal	21,543,166	21,888,221	25,138,438	28,284,206
Interest	14,687,096	15,338,992	16,155,774	16,305,652
Total expenditures	<u>907,882,886</u>	<u>904,405,669</u>	<u>967,671,304</u>	<u>948,499,589</u>
Excess of revenues over (under) expenditures	<u>(52,731,015)</u>	<u>(36,131,577)</u>	<u>(53,776,186)</u>	<u>(54,614,359)</u>
Other Financing Sources (Uses)				
Transfers in	74,681,596	79,297,472	89,026,390	73,635,007
Transfers out	(76,569,616)	(84,297,472)	(89,026,390)	(73,635,007)
Proceeds of long-term borrowings	35,000,000	25,600,000	-	61,725,000
Refunding bond	-	-	-	33,345,000
Payments to refund bond escrow agent	-	-	-	(36,558,388)
Participation in debt service-external sources	19,568,179	35,431,293	13,374,962	4,498,508
Bond premium	38,665	684,282	-	7,161,609
Principal Forgiveness	-	-	-	-
Special item (ONCENTER and Van Duyn transfer)	-	-	-	-
Total other financing sources (uses)	<u>52,718,824</u>	<u>56,715,575</u>	<u>13,374,962</u>	<u>70,171,729</u>
Net change in fund balance	<u>\$ (12,191)</u>	<u>\$ 20,583,998</u>	<u>\$ (40,401,224)</u>	<u>\$ 15,557,370</u>
Debt service as a percentage of noncapital expenditures	4.6%	4.6%	4.7%	5.1%

Fiscal Year

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 185,255,928	\$ 159,906,576	\$ 157,356,977	\$ 152,822,237	\$ 151,709,781	\$ 150,178,378
304,589,655	316,703,720	332,217,015	339,658,462	349,646,335	348,914,909
114,096,923	118,766,975	127,052,967	126,443,049	108,983,638	113,355,117
116,921,632	124,665,583	142,454,031	117,082,039	116,465,208	111,788,920
109,832,564	119,803,507	124,833,575	123,236,938	111,214,381	114,928,901
48,435,161	67,633,604	70,159,905	44,563,260	45,662,870	31,434,986
7,055,112	6,688,826	6,821,381	6,817,145	7,712,439	6,600,032
2,273,276	2,075,438	1,699,737	1,514,778	1,239,555	1,148,738
9,769,465	14,213,726	13,388,065	17,336,148	18,222,449	19,106,398
-	-	-	-	-	-
<u>898,229,716</u>	<u>930,457,955</u>	<u>975,983,653</u>	<u>929,474,056</u>	<u>910,856,656</u>	<u>897,456,379</u>
195,855,982	150,645,016	143,436,270	134,856,773	145,255,951	152,473,885
51,284,124	47,952,884	39,572,323	44,611,060	48,502,886	45,292,138
123,386,485	122,444,760	131,927,650	134,371,600	133,386,620	135,293,980
87,784,835	99,230,390	114,665,022	108,522,081	60,486,588	56,412,886
24,364,447	26,982,740	25,696,539	28,688,474	30,542,745	29,377,796
250,929,288	276,596,788	296,129,276	295,591,563	301,568,110	284,851,745
29,252,876	29,150,063	30,352,729	37,241,630	37,067,086	39,388,316
67,870,619	70,676,114	66,608,800	69,678,033	71,163,559	69,091,114
91,379,812	104,939,126	167,688,051	152,184,373	78,803,290	118,429,089
24,080,873	27,381,800	33,136,216	33,069,102	49,926,669	44,154,474
17,846,002	19,857,818	19,206,417	20,384,574	23,246,312	24,166,107
<u>964,035,343</u>	<u>975,857,499</u>	<u>1,068,419,293</u>	<u>1,059,199,263</u>	<u>979,949,816</u>	<u>998,931,530</u>
<u>(65,805,627)</u>	<u>(45,399,544)</u>	<u>(92,435,640)</u>	<u>(129,725,207)</u>	<u>(69,093,160)</u>	<u>(101,475,151)</u>
66,137,762	73,898,633	84,253,948	89,343,668	101,402,949	107,239,115
(66,137,762)	(73,898,633)	(84,253,948)	(89,343,668)	(101,402,949)	(107,239,115)
53,625,000	33,755,000	51,425,000	67,870,000	34,800,000	82,550,000
-	-	20,615,000	-	19,600,000	11,370,000
-	-	(22,680,624)	-	(22,333,870)	(12,932,472)
19,087,111	9,987,427	13,301,703	42,585,021	74,265,173	11,007,443
4,025,795	2,658,087	5,619,538	8,451,437	6,298,202	4,448,325
-	-	-	-	11,765,901	-
-	-	201,080	(73,671)	-	-
<u>76,737,906</u>	<u>46,400,514</u>	<u>68,481,697</u>	<u>118,832,787</u>	<u>124,395,406</u>	<u>96,443,296</u>
<u>\$ 10,932,279</u>	<u>\$ 1,000,970</u>	<u>\$ (23,953,943)</u>	<u>\$ (10,892,420)</u>	<u>\$ 55,302,246</u>	<u>\$ (5,031,855)</u>

4.8%

5.4%

5.8%

5.9%

8.1%

7.8%

COUNTY OF ONONDAGA, NEW YORK
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)
Schedule 5

Fiscal Year Ended	<u>REAL PROPERTY</u>		<u>EXEMPTIONS</u>		<u>TAXABLE</u>		Taxable Assessed Value To Full Value	Per \$1,000
	Assessed Value	Full Value	Assessed Value	Full Value	Assessed Value	Full Value		Full Value Tax Rate
2006	\$23,689,104	\$ 28,626,155	\$ 6,474,734	\$ 7,171,432	\$ 17,214,370	\$ 21,454,723	80.24%	8.52
2007	24,454,054	30,020,864	6,600,481	7,341,042	17,853,573	22,679,822	78.72%	7.91
2008	25,152,667	31,140,839	6,685,505	7,494,265	18,467,162	23,646,574	78.10%	7.28
2009	25,720,169	31,816,504	6,171,957	7,039,201	19,548,212	24,777,303	78.90%	7.02
2010	25,954,729	31,971,757	6,228,214	7,084,921	19,726,515	24,886,836	79.26%	7.04
2011	28,510,192	32,283,535	6,507,879	7,244,642	22,002,313	25,038,893	87.87%	5.82
2012	28,839,884	32,727,383	7,302,159	7,302,159	21,537,725	25,425,224	84.71%	5.56
2013	28,913,376	34,461,789	7,328,614	8,678,972	21,584,762	25,782,817	83.72%	5.46
2014	29,119,967	34,777,467	7,333,120	8,719,333	21,786,847	26,058,134	83.61%	5.37
2015	29,320,386	35,079,232	7,369,203	8,783,993	21,951,184	26,295,238	83.48%	5.31

COUNTY OF ONONDAGA, NEW YORK

**Principal Property Taxpayers
Current Year and Nine Years Ago
Schedule 6**

TAXPAYER	2015			2006		
	Taxable Assessed Value	Rank	Percentage Of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage Of Total Taxable Assessed Value
National Grid / Niagara Mohawk	\$ 786,967,841	1	2.97%	\$ 675,684,716	1	3.37%
VERIZON / NY Telephone Co.	130,518,162	2	0.49%	134,324,623	2	0.67%
HUB Properties Trust	66,439,284	3	0.25%	18,000,000	10	0.09%
Wegmans Food Markets	62,125,928	4	0.23%	42,869,000	5	0.21%
CSX	51,897,461	5	0.20%	-	-	-
Dominion Pipeline	43,935,917	6	0.17%	-	-	-
PWR3 4155 State Route 31	38,871,472	7	0.15%	-	-	-
Bristol Myers Squibb	38,816,473	8	0.15%	42,907,600	4	0.21%
Shoppingtown Mall LP	36,996,400	9	0.14%	53,571,400	3	0.27%
Buffalo Main Street	31,877,110	10	0.12%	-	-	-
Home Properties	-	-	-	25,024,800	6	0.12%
New Process Gear, Inc.	-	-	-	22,000,000	7	0.11%
Carrier Corporation	-	-	-	19,440,000	8	0.10%
Nob Hill of Syracuse Apartments	-	-	-	18,208,900	9	0.09%
Total	\$ 1,288,446,048		4.86%	\$ 1,052,031,039		5.25%

COUNTY OF ONONDAGA, NEW YORK
Property Tax Levies and Collections
Last Ten Fiscal Years
Schedule 7

<u>Fiscal Year Ended</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy</u>			<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>	<u>Collections in Subsequent Years</u>	<u>Amount</u>	<u>Percentage of Levy</u>
2006	\$ 311,639,215	\$ 301,888,439	96.87%	\$ 9,131,852	\$ 311,020,291	99.80%
2007	327,022,143	316,589,528	96.81%	9,513,214	326,102,742	99.72%
2008	334,648,785	321,878,456	96.18%	11,695,645	333,574,101	99.68%
2009	341,497,443	334,543,258	97.96%	5,723,154	340,266,412	99.64%
2010	353,325,744	337,992,603	95.66%	13,735,520	351,728,123	99.55%
2011	377,756,416	362,859,235	96.06%	12,611,322	375,470,557	99.39%
2012	387,239,302	372,065,190	96.08%	12,091,975	384,157,165	99.20%
2013	386,275,561	372,123,350	96.34%	9,421,706	381,545,056	98.78%
2014	395,967,415	381,678,459	96.39%	5,567,197	387,245,656	97.80%
2015	405,432,966	389,240,124	96.01%	N/A	N/A	

COUNTY OF ONONDAGA, NEW YORK
Overlapping and Underlying Governmental Activities Debt
As of December 31, 2015
(dollars in thousands)
Schedule 8

<u>GOVERNMENTAL UNIT</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>
County of Onondaga	\$ 642,978	38.16%
Total Overlapping Debt	<u>\$ 642,978</u>	<u>38.16%</u>
Political subdivisions within Onondaga County:		
Towns (as of 12/31/2013)	\$ 73,568	4.37%
Villages (as of 5/31/2014)	43,674	2.59%
School districts (as of 6/30/2014)	501,802	29.78%
City of Syracuse and city schools (as of 5/31/2014)	403,211	23.93%
Fire districts (as of 12/31/2013)	19,610	1.16%
Total Underlying Debt	<u>\$ 1,041,865</u>	<u>61.84%</u>
Total Overlapping and Underlying Debt	\$ 1,684,843	100.00%

COUNTY OF ONONDAGA, NEW YORK
Legal Debt Margin Information
Last Ten Fiscal Years
(dollars in thousands)
Schedule 9

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit	\$ 1,229,383	\$ 1,283,825	\$ 1,331,236	\$ 1,523,511	\$ 1,632,193	\$ 1,701,089	\$ 1,747,508	\$ 1,776,162	\$ 1,795,016	\$ 1,826,391
Total net debt applicable to limit	138,124	146,085	119,427	159,798	184,570	192,911	218,412	237,955	238,377	282,702
Legal debt margin	\$ 1,091,259	\$ 1,137,740	\$ 1,211,809	\$ 1,363,713	\$ 1,447,623	\$ 1,508,178	\$ 1,529,096	\$ 1,538,207	\$ 1,556,639	\$ 1,543,689
Total net debt applicable to the limit as a percentage of debt limit	11.24%	11.38%	8.97%	10.49%	11.31%	11.34%	12.50%	13.40%	13.28%	15.48%

Legal Debt Margin Calculation for Fiscal Year 2015

Assessed value - 5 year average \$26,091,294

∞

Legal debt margin:

Debt limit (7% of total assessed value)

Debt applicable to limit:

General obligation bonds

Less: Excludable debt

Total net debt applicable to limit

Legal debt margin

	1,826,391
	642,978
	<u>(360,276)</u>
	<u>282,702</u>
	<u><u>\$1,543,689</u></u>

COUNTY OF ONONDAGA, NEW YORK
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(dollars in thousands, except per capita)
Schedule 10

General Bonded Debt Outstanding

Fiscal Year	General		Percentage of	Per Capita
	Obligation	BANs	Actual Taxable	
	<u>Bonds</u>	<u>Payable</u>	<u>Value of Property</u>	
2006	\$ 169,840	\$ 14,750	0.86%	400
2007	181,058	-	0.80%	393
2008	164,447	7,723	0.73%	371
2009	208,836	10,907	0.89%	472
2010	247,195	-	0.99%	529
2011	262,222	-	1.05%	561
2012	289,604	-	1.14%	620
2013	333,656	-	1.29%	712
2014	340,318	-	1.31%	727
2015	391,530	-	1.49%	836

Other Governmental Activities Debt

Fiscal Year	OTASC	E-911	EFC	Total	Total	Percentage of Personal Income	Per Capita
	<u>Bonds</u>	<u>Loans</u>	<u>Loans</u>	<u>Other Bonds and Loans</u>	<u>Primary Government</u>		
2006	\$ 134,877	\$ 6,540	\$ 124,295	\$ 265,712	\$ 450,302	1.25%	976
2007	132,977	-	145,538	278,515	459,573	1.20%	992
2008	137,608	-	148,745	286,353	458,523	1.15%	985
2009	133,898	-	145,573	279,471	499,214	1.26%	1,069
2010	134,349	-	163,294	297,643	544,838	1.34%	1,165
2011	135,228	-	164,892	300,120	562,342	1.31%	1,204
2012	136,056	-	171,444	307,500	597,104	1.34%	1,275
2013	136,963	-	200,943	337,906	671,562	1.50%	1,434
2014	137,037	-	263,444	400,481	740,799	1.66%	1,586
2015	138,380	-	252,448	390,828	782,358	1.75%	1,671

COUNTY OF ONONDAGA, NEW YORK
Demographic and Economic Statistics
Last Ten Calendar Years
Schedule 11

<u>Year</u>	<u>Population</u>	<u>Per Capita Personal Income</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2006	460,925	36,053	71,871	4.4%
2007	461,287	38,338	72,564	4.1%
2008	463,472	39,999	71,375	5.2%
2009	465,633	39,724	70,768	7.7%
2010	467,026	40,721	69,891	8.2%
2011	467,525	42,943	70,650	7.8%
2012	467,038	44,700	67,881	8.1%
2013	468,387	45,093	66,884	7.2%
2014	468,196	N/A	70,090	5.8%
2015	N/A	N/A	69,573	5.0%

COUNTY OF ONONDAGA, NEW YORK
Principal Employers
Current Year and Ten Years Ago
Schedule 12

<u>Employer</u>	<u>2015</u>			<u>2006</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of County Employment</u>
SUNY Upstate Medical University	9,330	1	4.38%	6,408	1	2.90%
Syracuse University	4,407	2	2.07%	5,926	2	2.69%
St. Joseph's Hospital Health Center	4,678	3	2.20%	3,140	4	1.42%
Roman Catholic Diocese of Syracuse	3,887	4	1.82%	-	-	-
Wegmans Food Markets	3,686	5	1.73%	3,759	3	1.70%
Crouse Hospital	2,700	6	1.27%	2,400	6	1.09%
Loretto	2,300	7	1.08%	1,820	10	0.82%
National Grid/Niagara Mohawk	2,200	8	1.03%	1,857	9	0.84%
Time Warner Cable	1,900	9	0.89%	-	-	-
Lockheed Martin Corporation	1,600	10	0.75%	2,350	7	1.06%
Magna Drivetrain-New Process Gear Inc.	-		0.00%	2,600	5	1.18%
P & C Food Markets	-		0.00%	2,200	8	1.00%
Total	<u>36,688</u>		<u>17.22%</u>	<u>32,460</u>		<u>14.71%</u>

COUNTY OF ONONDAGA, NEW YORK
Full-time Equivalent County Government Employees by Function/Program
Last Ten Fiscal Years
Schedule 13

Full-time Employees as of January 1

Function/Program	2006	2007	2008	2009	2010
County clerk	38	36	39	38	37
County comptroller	35	36	36	37	33
County executive	10	11	9	13	10
County legislature	26	26	27	26	27
District attorney	95	95	100	97	94
Elections board	17	17	17	20	15
Facilities management	112	115	107	103	92
Finance, management and budget	32	32	31	29	28
Information technology	72	74	76	75	74
Law department	42	42	38	40	40
Personnel department	25	26	25	26	21
Purchasing department	14	14	12	15	13
General Government Support	518	524	517	519	484
Corrections	188	188	189	192	192
Emergency communications	141	144	145	149	148
Emergency management	7	7	7	7	5
Probation	135	136	140	145	119
Sheriff	600	606	561	578	578
STOP DWI	0	0	0	0	0
Public Safety	1,071	1,081	1,042	1,071	1,042
Health	363	355	364	371	359
LTC community services	11	11	14	16	15
LTC Van Duyn	545	531	559	525	525
Adult and LTC Care	0	0	0	0	0
Mental health department	86	85	80	80	80
Health	1,005	982	1,017	992	979
Transportation	190	189	197	195	177
Transportation	190	189	197	195	177
Economic development	6	6	7	7	5
Job training administration	7	7	6	6	4
Social services department	730	727	733	727	683
Children & Family	0	0	0	0	0
Veterans service agency	2	3	2	3	3
Economic Assistance	745	743	748	743	695
Aging and youth	17	17	18	19	17
Onondaga public libraries	59	59	56	57	57
Syracuse branch libraries	61	57	54	60	59
Parks and recreation	117	117	119	117	103
Culture & Recreation	254	250	247	253	236
Community development	13	12	13	13	16
Human rights commission	4	4	4	4	0
Office of the environment	1	1	1	1	1
Onondaga planning agency	15	16	16	17	16
Water board	38	38	35	36	37
Water environment protection	387	386	387	387	377
Home & Community Services	458	457	456	458	447
Total	4,241	4,226	4,224	4,231	4,060

Source: Management and Budget

COUNTY OF ONONDAGA, NEW YORK

Full-time Equivalent County Government Employees by Function/Program

Last Ten Fiscal Years

Schedule 13

Full -time Employees as of January 1

Function/Program	2011	2012	2013	2014	2015
County Clerk	35	35	34	36	36
County Comptroller	31	31	31	32	32
County Executive	11	11	12	12	12
County Legislature	24	24	23	26	26
District Attorney	93	93	93	94	96
Elections Board	16	16	15	16	16
Facilities Management	103	103	107	107	119
Finance	27	27	27	61	88
Information Technology	74	74	73	69	76
Law Department	38	38	37	43	44
Personnel Department	27	27	23	28	30
Purchasing Department	16	16	17	19	19
General Government Support	495	495	492	543	594
Corrections	180	180	179	177	181
Emergency Communications	137	137	140	145	145
Emergency Management	6	6	7	7	7
Probation	87	107	108	78	77
Sheriff	540	540	533	534	538
STOP DWI	0	0	0	0	0
Public Safety	950	970	967	941	948
Health	297	297	280	290	274
LTC Community Services	0	0	0	0	0
LTC Van Duyn	504	504	495	0	0
Adult and LTC Care	0	0	0	54	57
Mental Health Department	53	53	51	0	0
Health	854	854	826	344	331
Transportation	163	163	169	159	159
Transportation	163	163	169	159	159
Economic Development	6	6	7	7	7
Job Training Administration	2	2	2	2	2
Social Services Department-Economic Se	690	690	690	422	413
Children & Family Services	0	0	0	271	271
Veterans Service Agency	3	3	2	0	0
Economic Assistance	701	701	701	702	693
Aging and Youth	18	18	17	0	0
Onondaga Public Libraries	55	55	53	53	44
Syracuse Branch Libraries	53	53	53	53	51
Parks and recreation	86	86	93	101	98
Culture & Recreation	212	212	216	207	193
Community development	17	17	17	14	15
Human rights commission	0	0	0	0	0
Office of the environment	1	1	1	1	1
Onondaga planning agency	14	14	14	18	18
Water board	25	25	23	30	31
Water environment protection	370	370	369	380	382
Home & Community Services	427	427	424	443	447
Total	3,802	3,822	3,795	3,339	3,365

Source: Management and Budget

COUNTY OF ONONDAGA, NEW YORK
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
Schedule 14

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Police protection										
Number of police personnel and officers	540	530	538	537	516	502	499	498	498	496
Number of police vehicles	199	199	206	206	209	208	210	211	211	211
Number of Stations	7	7	8	8	8	7	7	7	7	7
Highways										
Miles of streets maintained	857	857	792	792	792	793	793	793	793	793
Road signs installed	957	1,025	853	1,105	923	1,168	1,180	1,180	1,300	1,600
Signal lights	93	93	98	100	101	102	102	104	108	108
Parks and recreation										
Athletic fields	14	14	14	14	14	14	14	14	14	14
Miles of hiking trails	56	56	56	56	56	56	56	56	107	107
Park acreage	6,580	6,580	6,580	6,580	6,580	6,580	6,580	6,580	6,636	6,636
Parks and museums	13	13	13	13	13	13	13	13	13	13
Water environment protection										
Average design capacity of treatment plants in gallons (in thousands)	117,000	116,200	116,200	119,700	119,700	119,700	119,700	119,700	119,700	119,700
Miles of sanitary sewers	3,037	3,047	3,060	3,065	3,065	3,067	3,072	3,076	3,079	3,082
Number of pumping stations	140	150	148	149	149	151	153	157	157	157
Number of sewer units	181,500	180,901	180,938	181,425	181,269	179,863	180,967	180,326	180,765	180,741
Number of wastewater treatment facilities	6	6	6	6	6	6	6	6	6	6
Water operations										
Maximum daily capacity of plants in gallons (in thousands)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Miles of water mains	81	92	92	92	92	92	92	92	96	96
Number of service connections	48	51	51	51	51	51	47	47	47	47