

**COUNTY OF ONONDAGA, NEW YORK  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
EFFECTIVE JANUARY 1, 2013**

**PREPARED BY THE COMPTROLLER'S OFFICE**

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**INDEPENDENT AUDITORS**

TESTONE, MARSHALL, & DISCENZA, LLP

**COUNTY OF ONONDAGA, NEW YORK  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FISCAL YEAR ENDED DECEMBER 31, 2012  
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**INTRODUCTORY**  
**SECTION**  
**(UNAUDITED)**

**COUNTY OF ONONDAGA, NEW YORK**

**LIST OF PRINCIPAL OFFICIALS**

**COUNTY LEGISLATURE**

EFFECTIVE JANUARY 1, 2013

CHAIRMAN: J. RYAN MCMAHON II

JOHN C. DOUGHERTY

DAVID H. KNAPP \*\*

KATHLEEN A. RAPP

LINDA R. ERVIN

DANNY J. LIEDKA

CHRISTOPHER J. RYAN

KEVIN A. HOLMQUIST

BRIAN F. MAY

DEREK T. SHEPARD JR.

CASEY E. JORDAN

WILLIAM H. MEYER JR.

MARK A. STANCZYK \*

PATRICK M. KILMARTIN \*

MICHAEL E. PLOCHOCKI

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**

KEVIN E. WALSH

**DISTRICT ATTORNEY**

WILLIAM J. FITZPATRICK

**COUNTY CLERK**

SANDRA A. SCHEPP

COUNTY OF ONONDAGA

ORGANIZATION CHART

VOTERS

Comptroller      County Clerk      District Attorney      County Executive      County Legislature      Sheriff

Administrative & Financial Services      Human Services      Physical Services

Authorized Agencies-Financial

Economic Development

Elections Board

Emergency Management

Finance Department

Law Department

Office of the Environment

Personnel Department

Planning Agency

Purchase Division

Aging and Youth

Authorized Agencies-Human

Correction Department

E911-Emergency Communications

Emergency Management

Health Department

Long Term Care

Mental Health Department

Onondaga County Public Library

Probation Department

Social Services Department

Veterans Service Agency

Authorized Agencies-Physical

Information Technology

Facilities Management

Metropolitan Water Board

Parks & Recreation

Transportation

Water Environment Protection

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COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

*John H. Mulroy Civic Center, 14th Floor  
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James V. Maturo  
*Deputy Comptroller/Accounting*

Philip M. Britt  
*Deputy Comptroller/Audit*

Robert E. Antonacci II, CPA  
*Comptroller*

May 8, 2013

To the Citizens of Onondaga County,  
Honorable Joanne M. Mahoney, and  
Honorable Members of the Onondaga County Legislature

I am pleased to submit the Comprehensive Annual Financial Report of Onondaga County for the year ended December 31, 2012. 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 unqualified opinion that the County's basic financial statements for the fiscal year ended December 31, 2012, are fairly presented in conformity with U.S. generally accepted accounting policies. The report of the independent auditors can be found on page ix 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 and U.S. Office of Management and Budget Circular A-133, ***Audits of States, Local Governments, and Non-Profit Organizations***. 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 on 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 in the Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity* and Statement 39, *Determining Whether Certain Organizations are Component Units*. Based on these Statements, the Onondaga County Resource Recovery Agency, the Onondaga County Water Authority, and the Central New York Regional Planning Board do not meet the criteria to be units of the reporting entity, and accordingly are excluded from this report. Predicated on the criteria of these Statements, the Onondaga County Convention Center/War Memorial Management Corporation, Onondaga Community College, Onondaga County Industrial Development Agency, Friends of Rosamond Gifford Zoo, 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 local economy supporting County government continues to struggle in regards to unemployment and job growth. The unemployment rate for Onondaga County averaged 8.1% in 2012 compared with 7.7% the previous year. Nonfarm payrolls only increased .2% year over year. However, sales tax, the largest source of County revenue, experienced strong growth between 2011 and 2012. Collections in 2012 increased 5.12% from the previous year with the County share of retained sales tax rising 14.8% from 2011 on an accrued collections basis. The increase in the County share of retained sales tax has been offset by a reduction in the property tax levy of \$43 million since 2010. Economic headwinds that may affect the local economy include: federal sequestration, relatively high unemployment, unstable retail gas prices, and stagnant home sales.

Onondaga County ended 2012 with an \$18.6 million favorable variance vs. budget. Strong sales tax collections and stabilizing mandate costs drove this surplus. During 2012 the County experienced a 5.12% growth in sales tax collections far exceeding the national 12 month CPI average, which stood at 1.7%. It was also nearly 2% higher than the 2012 NYS average increase of 3.3%. Some factors potentially driving the sales tax growth include continued high gas prices, and the opening of new shopping and dining attractions at DestinyUSA. The sales tax sharing agreement also increased the county's share of the sales tax revenues, resulting in a County total of \$234 million in 2012, a \$30 million increase over 2011. Mandated costs grew at a lower rate than expected also contributing to the County's healthy surplus. Temporary Assistance caseloads have leveled as the economy slowly recovers and more people enter the workforce. Costly Foster Care placements continue to decrease as the County pushes in resources to maintain youth in the community with appropriate supports while costs for special children's services continued to decrease.

In June 2012, Onondaga County issued \$51.4 million in General Obligation (GO) Serial Bonds and refunded \$20.6 million in outstanding debt. The refunding resulted in total savings of \$1.9 million. Borrowing rates are at historically low rates and the true interest cost of the GO's was 2.7%. The rating agencies continue to recognize Onondaga County's solid financial position and Moody's, Standard &

Poor's, and Fitch rated the County Aa1, AA+ and AAA. 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.

The County's diverse economic base continues to play a key role in recovering from the economic downturn. Onondaga County is the hub of a regional medical sector that is a major economic driver, and is also part of a larger educational region with more than 30 colleges and universities, 138,000 students and approximately \$1.2 billion in annual R&D expenditures at the largest institutions. Upstate Medical University is finishing construction of a \$20 million, 60,000 square foot facility which will be the future home of the Central New York Biotech Accelerator, opening in 2013. This is the first phase of a 14-acre site redevelopment that will provide business incubation space to promote commercial applications from research. Upstate is also building a new Cancer Center, with a spring 2014 targeted opening and has renovated one of two dormitories to house 400 students. Total investment is \$74.5 million for the cancer center and \$40 million for the dormitories. Its Phase II of the Institute for Human Performance will be completed in 2014, a \$72 million investment. Five of the County's top 11 employers are the hospitals and adult care facilities, employing over 18,000. The County's second largest employer is Syracuse University. During the past ten years, there has been \$500 million invested in new facilities and enrollment has climbed 27% to 21,000 students.

**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 2012 the County pared back projects considered in the CIP to only those that could be initiated during the six year capital planning period. The current capital plan outlines \$501 million in projects with \$192 million of the resources targeted for Water Environment improvements and \$227 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% of General Fund revenue; for overall net direct indebtedness to remain below \$500 per capita and 1% 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 \$674.4 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 \$121.3 million in Federal funds (inclusive of assistance from the U.S. Army Corps of Engineers). Short-term funding of \$20 million for the Harbor Brook Project has been extended under the ARRA program and the project is eligible for up to 50% loan forgiveness (up to \$10 million). In addition, the County has received \$12 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 \$132.3 million in EFC long term loans to fund lake projects. The County anticipates \$226.8 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 \$1,757,948 in 2012.

**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.

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 3,086 retirees receiving these benefits. In 2007, the County adopted Governmental Accounting Standards Board Statement No. 45, ***Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions***, on a prospective basis. This statement requires municipalities to begin 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.

I also wish to thank the County Executive, the Chief Fiscal Officer, and the County Legislature for their leadership and support of efforts to improve the financial operations of Onondaga County.

Sincerely,

A handwritten signature in black ink that reads "Robert E. Antonacci II CPA". The signature is written in a cursive style with a horizontal line through the "CPA" part.

Robert E. Antonacci II, CPA

**FINANCIAL**

**SECTION**



TESTONE  
MARSHALL  
DISCENZA  
CPAS

HELPING OUR CLIENTS'  
VISIONS ADD UP

## INDEPENDENT AUDITOR'S REPORT

The Honorable County Executive, Joanne M. Mahoney  
and Honorable Members of the County Legislature  
County of Onondaga, New York

### **Report on the 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, as of and for the year ended December 31, 2012, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of Onondaga County Community College and Friends of the Rosamond Gifford Zoo, which together represent 96% and 83%, respectively, of the assets and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Onondaga County Community College and Friends of the Rosamond Gifford Zoo is based solely upon the reports of the other auditors.

### ***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 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. Those standards require that we plan and

perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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, 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, 2012, 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.

### ***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 and Other Postemployment Benefits Plan Schedule of Funding Progress on pages xii-xxiv and 44-47 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.



### *Supplementary and Other Information*

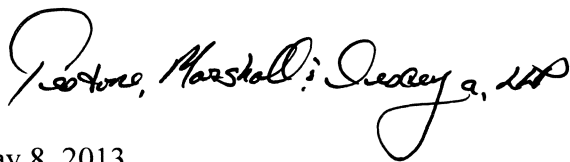
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Onondaga, New York's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented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

The combining and individual nonmajor fund 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 general accepted in the United States of America. In our opinion, the combining and individual nonmajor fund 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 May 8, 2013, 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 County of Onondaga, New York's internal control over financial reporting and compliance.



May 8, 2013  
Syracuse, New York

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, 2012. 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 \$676,745,679 (*net position*).
- The government's total net position decreased by \$3,999,091.
- As of the close of the current fiscal year, Onondaga County's governmental funds reported combined ending fund balances of \$186,602,065, a decrease of \$23,953,943 in comparison with the prior year.
- At the end of the current fiscal year, total fund balance for the general fund was \$99,790,882, or 13.1% of total budgetary basis general fund revenues.
- Onondaga County's governmental activities long-term liabilities, including premium and issuance discounts on debt, increased by \$89,844,366 or 10.9%, 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 and liabilities, with the difference between the two 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, ONCENTER Management Corporation, Onondaga County Housing Development Fund Company, Friends of Rosamond Gifford Zoo, and Onondaga County Industrial Development Agency as component units for which the County is financially accountable. 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 5-9 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 10-12 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 much like that used for governmental funds.

The basic fiduciary fund financial statements can be found on page 13 of this report.

***Component Units.*** As discussed above, component units are legally separate entities for which the County is financially accountable. 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 14-17.

**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 18 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. These required schedules and notes to the schedules can be found on pages 44-47.

Combining statements for nonmajor governmental funds are presented immediately following the required supplementary information on pages 48-51 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 exceeded liabilities by \$676,745,679 at the close of the 2012 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 \$943,407,659. 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 \$24,925,639. The remaining (\$291,587,619) is unrestricted net deficit.

## County of Onondaga's Net Position

	<b>Governmental activities</b>	
	<b>2011</b>	<b>2012</b>
Current and other assets	\$ 424,886,990	\$ 436,899,656
Capital assets	1,261,151,533	1,362,375,377
<b>Total assets</b>	<b>\$ 1,686,038,523</b>	<b>\$ 1,799,275,033</b>
Long-term liabilities	816,976,136	904,030,595
Other liabilities	188,317,617	218,498,759
<b>Total liabilities</b>	<b>1,005,293,753</b>	<b>1,122,529,354</b>
 <b>Net Position:</b>		
Net invested in capital assets of related debt	776,806,016	943,407,659
Restricted	24,805,553	24,925,639
Unrestricted	(120,866,799)	(291,587,619)
<b>Total net position</b>	<b>\$ 680,744,770</b>	<b>\$ 676,745,679</b>

The County's net position decreased by \$3,999,091, significantly less than the \$23,953,943 deficit reported at the fund level. The net increase in fixed assets of \$101,223,844 exceeded the increase in long-term debt of \$89,844,366. This was the major factor in that decrease.

**County of Onondaga's Changes in Net Position**

	<b>Governmental activities</b>	
	<b>2011</b>	<b>2012</b>
Revenues:		
Program Revenue:		
Charges for services	\$ 200,299,414	\$ 211,473,766
Operating grants and contributions	213,197,032	214,295,520
Capital grants and contributions	30,235,526	55,211,478
General Revenue:		
Property taxes	164,188,059	161,254,615
Other taxes	316,703,720	332,217,015
Other	9,728,778	9,246,223
Total revenues	<u>934,352,529</u>	<u>983,698,617</u>
Expenses:		
General government support	168,264,794	167,937,434
Education	67,898,863	51,230,463
Public Safety	141,546,415	151,420,062
Health	109,899,660	123,164,947
Transportation	41,477,441	44,554,903
Economic assistance and opportunity	283,357,681	304,096,029
Culture and recreation	35,394,512	38,422,777
Home and community services	85,755,517	85,256,094
Interest on long-term debt	22,144,792	21,816,079
Total expenses	<u>955,739,675</u>	<u>987,898,788</u>
Deficiency in revenues under expenses	(21,387,146)	(4,200,171)
Special Item (ONCENTER Transfer)	-	201,080
Decrease in net position	<u>(21,387,146)</u>	<u>(3,999,091)</u>
Net position - Beginning	702,131,916	680,744,770
Net position - Ending	<u>\$ 680,744,770</u>	<u>\$ 676,745,679</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, unreserved 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 was \$67,287,910 while total fund balance reached \$99,790,882. 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 8.9% of total budgetary basis general fund expenditures, while total fund balance represents 13.2% of that same amount.

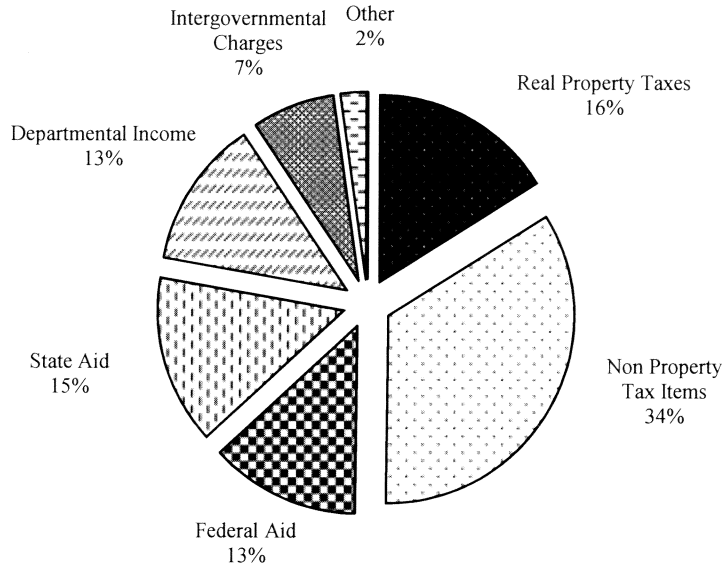
The general fund's fund balance increased by \$596,810 during the current fiscal year. In 2012, the improvement in the local economy including continued higher gas prices, and the opening of new shopping and dining attractions at Destiny USA, was the driving factor behind the County's share of sales tax increasing to \$8.1 million over the adopted budget. Mandated costs grew at a lower rate than expected. Temporary Assistance caseloads have leveled as the economy slowly recovers and more people enter the workforce. Foster Care placements continue to decrease as the County pushes in resources to maintain youth in the community with appropriate supports while costs for special children's services also continued to decrease. The increase in sales tax and lower than mandated costs offset the planned use of \$18 million of fund balance.

Water Environment Protection appropriated approximately \$1.5 million in prior years fund balance into 2012 operations. Expenditures finishing \$3.4 million under budget offset the use of any appropriated fund balance. The result was an operating surplus of \$2,237,900.

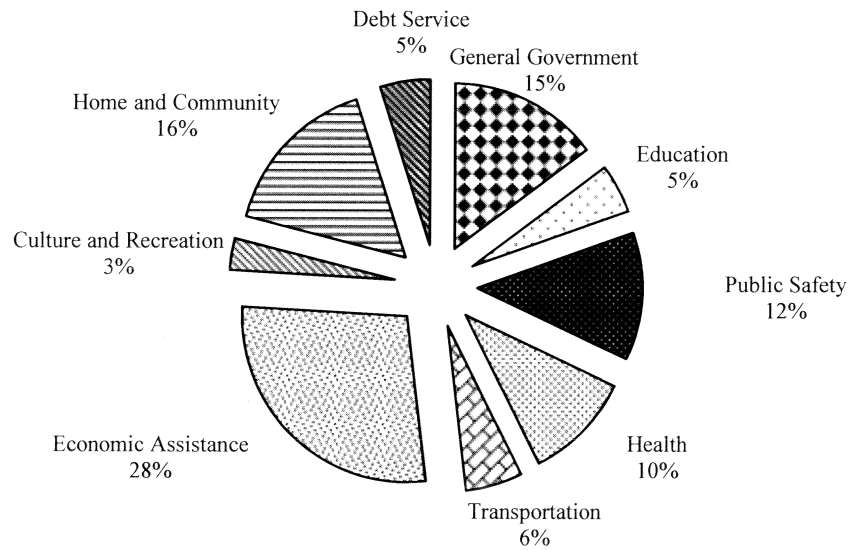
The County's 2011 Debt Service Fund budget authorized an appropriation of \$9.0 million from reserve for bonded debt. Due to unbudgeted revenue of \$1.0 million from interest and other sources, \$5.6 million from bond premium, the County offset that appropriation by approximately \$5.0 million and reported an operating deficit of \$4,015,209.

**Internal Service Funds.** Unrestricted net position of the Internal Service Fund increased \$4,862,966 increasing net position to \$14,932,743. This gain is due to lower than expected health costs. This surplus will be credited back to County departments in future 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: \$21.7 million increase in appropriations can be summarized as follows:

- \$3.5 million increase to fund the County's 38.41% share of IGT to Van Duyn which will generate an additional \$5.6 million in Federal Aid to Van Duyn
- \$3.1 million increase is the carryover of encumbrances from 2011 to 2012.
- \$2.9 million increase for sales tax pass through payments to other municipalities
- \$1.8 million increase in transfer to the County Road Fund for the 2012 workplan
- \$1.3 million increases in the Sheriff's Custody correctional health costs
- \$1.1 million increase in Facilities Management's transfer to capital projects
- \$1.0 million increase in Mental Health's comprehensive psychiatric emergency program
- \$1.0 million increase in various Departments to allocate interdepartmental billing costs
- \$0.9 million increase in E911's transfer to capital projects
- \$0.9 million increase in County General to forgive a \$900,000 ONCENTER Management Corporation loan

Revenues: \$18.6 million increase in the revenue budget can be summarized as follows:

- \$3.5 million increase in the use of appropriated fund balance to fund the County's 38.41% share of IGT to Van Duyn which will generate an additional \$5.6 million in Federal Aid to Van Duyn
- \$2.9 million increase for sales tax pass through payments to other municipalities
- \$1.8 million increase in the use of appropriated fund balance for the County Road 2012 workplan
- \$1.3 million increase in the use of appropriated fund balance for Sheriff's Custody correctional health costs
- \$1.1 million increase in the use of appropriated fund balance for Facilities Management's transfer to capital projects
- \$1.0 million increase in Mental Health State Aid account for the comprehensive psychiatric emergency program
- \$1.0 million increase in various Departments to allocate interdepartmental billing costs
- \$0.9 million increase in the use of appropriated fund balance in E911's for building repairs
- \$0.9 million increase in the use of appropriated fund balance in County General to forgive a \$900,000 ONCENTER Management Corporation loan

## Capital Asset and Debt Administration

**Capital assets.** The County's investment in capital assets for its governmental activities as of December 31, 2012 amounts to \$1,362,375,377 (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	
	2011	2012
Land	\$ 18,316,300	\$ 20,477,562
Intangible Assets	29,750,000	29,750,000
Land Improvements	13,951,225	13,700,803
Building and Improvements	192,308,507	186,440,719
Equipment	47,687,324	45,078,082
Infrastructure	613,138,702	674,050,334
Construction in progress	345,999,475	392,877,877
<b>Total</b>	<b>\$ 1,261,151,533</b>	<b>\$ 1,362,375,377</b>

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

A number of capital projects were completed during the year. These include \$4.3 million in projects associated with ACJ for Onondaga Lake and \$91.5 million for road improvements reducing the construction in progress account and increasing infrastructure and other capital assets. In addition, the County added approximately \$47.0 million to the construction in progress account including \$11.2 million in Metropolitan Water Board improvements.

**Long-term debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$425,660,144 and loans payable of \$171,444,678. This debt increased by \$34,762,556 during the current fiscal year.

	Activities	
	2011	2012
Serial bonds	\$ 262,222,000	\$ 289,604,000
OTASC tobacco settlement bonds	135,227,931	136,056,144
Loans	164,892,191	171,444,534
<b>Total</b>	<b>\$ 562,342,122</b>	<b>\$ 597,104,678</b>

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 “Aa1” 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 12.50% of its statutory debt limit at December 31, 2012.

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## Economic Factors and Next Year's Budget and Rates

### The Onondaga Economy

According to the New York State Department of Labor, Onondaga County's unemployment rate in 2012 averaged 8.1%, slightly higher than the average rate recorded for 2011 of 7.7%. The statewide average for 2012 was 8.5%, while the national average was 8.1%. The yearly average is fairly consistent with comparable unemployment statistics and is reflective of a continued sluggish economy.

In an excerpt from the June 2012 issue of the Employment in New York State newsletter, the Central New York regional, as measured by the Syracuse Metropolitan Area, economic recovery "feels like a roller coaster. With so many ups, downs, and unexpected twists and turns, it can be difficult to get a clear reading on the direction of the local economy."

The sluggish rate of recovery in the Syracuse area is reflected in recent trends in private sector job growth. According to the New York State Department of Labor, the 2012 annual average private sector job count in the Syracuse metro area rose 0.3% to 256,700. Employment gains were concentrated in the following industries: educational and health services (+1,100), trade, transportation, and utilities (+600), natural resources, mining, and construction (+600), and leisure and hospitality (+300). Employment losses were concentrated in manufacturing (-1,200), financial activities (-300), professional and business services (-300), information (-200), and government (-200). Although positive, this rate of growth lags behind the state and the national private sector job count increases of +1.8% and +2.2%, respectively, over the same time period.

Additionally, the County's geographic location in the middle of the State and its excellent transportation infrastructure contribute to its relative vibrancy. This vibrancy will be furthered in the upcoming year with the continued expansion of Destiny USA as a major retail and entertainment destination; the planned development of hotels, office space, and other retail; the expansion of infrastructure repair activity; and the Syracuse Inner Harbor project, as reported by the local department of labor.

Centerstate Corporation for Economic Opportunity (Centerstate CEO) in its economic forecast for 2013 identified several opportunities and reasons for optimism:

- Businesses, across all sectors, expect to increase exporting goods and services. Significant growth in education and Health Care sectors will have a positive ripple effect on the broader regional economy.
- For our 12 counties, receiving \$137.5 million (2012) and \$193.8 million (2011) in funding from the state's Regional Economic Development Councils, has resulted in increased economic development across the region.
- Businesses believe a firm decision on tax structures will provide businesses with predictability resulting in more activity and investment.
- A stronger focus by consumers for "buying local" has supported industries from agriculture, to manufacturing, to retail.

According to the Milken Institute's Best-Performing Cities 2012 index, the Syracuse MSA was ranked 87th (up from 91<sup>st</sup>) out of the largest 200 MSA's in terms of overall economic performance as measured by a weighted index that accounts for job growth, wage and salary growth and technology output. The Syracuse area MSA received higher rankings for high tech GDP location quotient, which measures the concentration of the technology

industry relative to the national average. The Milken Institute's index is designed to objectively measure which U.S. metropolitan areas are most successful in terms of job creation, retention, and quality; as well as overall economic performance. The index has been calculated since 1999 and is used as a tool for understanding consumer markets and business expansion opportunities, assisting in determining which regions may present a lower risk of doing business. The slightly above average ranking in this index is further evidence that the region is buffeted somewhat from larger national trends and enjoys a relatively stable economy as a result of its diverse industrial composition.

Certain industrial sectors position the region for future economic sustainability including the area's largest high tech and knowledge-based sector businesses such as:

- Lockheed Martin Naval Electronics and Surveillance Systems-Radar Systems, a unit of Lockheed Martin Corporation, is a leader in the design, development and integration of radar systems, vessel traffic management, simulation and training systems, and other complex electronic systems. The firm employs 2,400 people at its Syracuse headquarters.
- Anaren, Inc designs, develops, manufactures and sells high-frequency electronic technology, for the wireless communications, satellite communications and consumer and defense electronics markets and employs 400 in the county.
- Sensis Corporation was acquired by Saab AB in 2011 to form Saab Sensis. It provides sensors, information technology, and simulation and modeling to the world's air navigation service providers, civil aviation authorities, airports, airlines and militaries. The company employs over 500 in the Town of DeWitt.
- SRC, Inc. is a not-for-profit research and development company with more than 50 years of experience in defense, environment and intelligence.
- Welch Allyn, an internationally known manufacturer of medical and dental diagnostic instruments continues to serve as an industry leader and major force in the area's economy.

As part of Governor Cuomo's 2011 "NY Open for Business" policy initiative, 10 regions across New York drafted 5-year strategic plans and competed for \$785 million in Economic Development Awards. The Central New York Regional Economic Development Council's (REDC) plan was chosen as a Best Plan and was granted \$103.7 million. Among the Onondaga County projects that were backed by the regional council and landed funding were:

- Syracuse Inner Harbor Redevelopment - \$3 million
- Central New York Biotechnology Research Center and Site Development - \$5.5 million
- Clay Industrial Park - \$6.7 million
- Housing improvement projects - \$45 million

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 (Centerstate CEO). This is a 12- county business leadership and economic development organization. In 2012, it again was successful in the competition for the \$738 million that the State was providing. As the Top Performer, the Central New York area received \$93.8 million for 73 projects. Central

New York was recognized as one of the most proactive, developing the projects that had successfully won funding in 2011.

Syracuse and Onondaga County continue to be known nationally for green initiatives and County Executive Joanne Mahoney was recognized as the 2011 Public Official of the Year by Governing Magazine for her leadership. Onondaga County's "Save the Rain" program has been identified by the United States Environmental Protection Agency (EPA) as a model green infrastructure community. The special recognition makes Syracuse and Onondaga County one of only ten communities to receive this special designation. The most recent accolade is the 2013 United States Water Prize for "Save the Rain" from the U.S. Water Alliance. Over \$25 million has been spent locally on "Save the Rain" projects including porous pavement, green roofs, rain gardens, infiltration trenches and beds, and green streets. This initiative has been extended into the County's towns and villages. The Legislature granted \$3 million authorizing the program and has added an additional \$2 million in 2012 to continue this initiative.

## **Onondaga 2013 Budget**

The County Executive presented the 2013 budget in September 2012. Despite sharp increases in local costs to support state mandated services, labor costs and transportation, the increase in sales tax collections, coupled with the sales tax sharing agreement, contributed significantly to achieving a balanced budget with no property tax increase in the County Executive's proposed budget.

The 2013 Budget was adopted on October 9, 2012 as amended by the County Legislature. The County Legislature amended the proposed budget by decreasing appropriations and raising revenue estimates to reduce the County Executive's proposed tax levy by \$7.2 million, or 4.9% as compared to 2012, to \$140,998,859.

The 2013 Adopted Budget supports \$1,237,983,908 in total appropriations, including internal transfers of \$228,837,299, up 1.3% above the 2012 budget as modified. The 2013 adopted budget applied \$8.0 million of General Fund reserves. The unreserved General Fund balance equals \$72 million after having adjusted for the appropriation of \$8.0 million in fund balance used in the operating budget and the additional use of excess General Fund reserves to fund non-recurring and capital expenditures in the amount of \$9.0 million to close the budget gap. This includes the \$18.6 million budget surplus recognized in 2012. General Fund reserves are 11% or \$5 million in excess of the County 10% policy.

Consumption based user fees were increased 1.08% in the Water Environment Protection Department (Sanitary District Fund) in 2013. Wholesale water rates charged by the Metropolitan Water Board (Water Fund) remained the same as 2012.

## **Other Potentially Significant Matters**

On March 1, 2013, federal sequestration was implemented reducing federal spending by \$85 billion through across the board cuts largely split evenly between defense and the rest of the federal budget with the exception of most entitlement programs (Medicaid, TANF, Food Stamps, Social Security).

The exact impact on counties cannot yet be determined, but federal estimates assume the statewide impact in New York would be a loss of up to \$700 million in federal aid in 2013. Of the \$700 million expected to be cut, not much goes directly into county budgets, but across the board reductions of about 8 percent would impact programs that counties may administer on behalf of the state/federal government like the social services block grant,

LIHEAP, public health grants, environmental grants, clean water and sewer revolving loan funds, transportation aid, some child care funds, homeland security grants, etc.

Congress could not agree on a full annual budget leading up to the elections last year and they have been funding the government through a series of continuing resolutions.

In 2012, the Legislature authorized the sale of Van Duyn Home and Hospital, the County's 513-bed nursing home, and declared its intent for the County to be out of the business of providing residential nursing services. The County sold Van Duyn Home and Hospital to the Onondaga Civic Development Corporation (OCDC). Within such sale documents, the County reserved to itself sufficient rights to operate the facility until OCDC is able to resell the facility to a subsequent third party operator approved by the New York State Department of Health. Although the 2013 County budget appropriates funding to support a full year of operations, it is anticipated that the sale to a subsequent third party operator will be complete as of November 30, 2013 and that the County will cease its operations as of such date.

In 2012, the County's General Fund provided the local share to draw down IGT revenue in support of Van Duyn operations. As a result, Van Duyn received revenue in the amount of \$17.8 million with a general fund contribution of \$7.7 million. The Facility's governmental fund ended 2012 with a \$8.2 million surplus and fund balance of \$19.1 million. The IGT payment received during 2012 accounts for this increase.

### **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, 14<sup>th</sup> Floor Civic Center, 421 Montgomery Street, Syracuse, New York, 13202.

# **BASIC FINANCIAL STATEMENTS**

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Net Position**  
**December 31, 2012**

	<b>Governmental Activities</b>	<b>Component Units</b>
<b>ASSETS</b>		
Cash, cash equivalents and investments	\$ 162,664,893	\$ 26,350,707
Deposits by contractors	760,000	-
Receivables:		
Property taxes (net of \$17,022,828 reserve)	45,689,657	-
Accounts receivable (net of \$7,592,273 reserve)	82,786,029	20,843,853
Due from state and federal governments	110,408,796	2,299,414
Due from other governments	4,487,233	-
Inventories	7,190,335	557,900
Prepaid items and other assets	10,181,805	83,435
Deferred charges	2,976,675	-
Notes receivable	-	39,190
Lease receivable	-	4,734
Endowment assets:		
Investments	-	2,083,878
Promises to give	-	122,300
Restricted cash	9,754,233	-
Capital assets net of accumulated depreciation	1,362,375,377	119,341,099
Total assets	1,799,275,033	171,726,510

*See notes to financial statements.*



**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Net Position**  
**December 31, 2012**

	<b>Governmental Activities</b>	<b>Component Units</b>
<b>LIABILITIES</b>		
Accounts payable	49,061,430	3,945,906
Accrued liabilities	65,499,261	2,744,202
Contracts payable - retainage	5,888,159	-
Other liabilities	5,111,004	2,544,396
Due to other governments	62,918,117	-
Due to Onondaga County	-	513,386
Deferred revenue	30,020,788	27,583,499
Long term obligations and unpaid liabilities:		
Due within one year	67,797,601	-
Due in more than one year	836,232,994	36,230,248
Total liabilities	1,122,529,354	73,561,637
<b>NET POSITION</b>		
Net invested in capital assets	943,407,659	119,284,989
Restricted for:		
Capital projects	2,222,194	5,031,310
Debt service	22,703,445	-
Endowments	-	3,432,442
Loans	-	44,788
Unrestricted	(291,587,619)	(29,628,656)
Total net position	\$ 676,745,679	\$ 98,164,873

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Activities**  
**Year Ended December 31, 2012**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Indirect Expenses Allocation</u>	<u>Program Revenues Charges for Services</u>
<b>Primary government:</b>			
Governmental activities:			
General government support	\$ 176,015,219	\$ (8,077,785)	\$ 21,330,363
Education	51,230,463	-	550,000
Public safety	149,790,832	1,629,230	14,534,824
Health	121,770,182	1,394,765	71,217,978
Transportation	43,924,748	630,155	12,471,686
Economic assistance and opportunity	301,494,943	2,601,086	5,841,201
Culture and recreation	37,690,445	732,332	12,501,610
Home and community services	84,165,877	1,090,217	73,026,104
Interest on long-term debt	21,816,079	-	-
Total primary government	<u>\$ 987,898,788</u>	<u>\$ -</u>	<u>\$ 211,473,766</u>
<b>Component units:</b>			
Community College	\$ 101,131,932		\$ 23,519,868
ONCENTER Management Corporation	5,938,938		5,973,995
Housing Development Fund Company	810,895		880,951
Friends of Rosamond Gifford Zoo	2,556,283		1,940,258
OCIDA	10,563,310		10,469,101
Total component units	<u>\$ 121,001,358</u>		<u>\$ 42,784,173</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
\$ 1,897,974	\$ 3,729,243	\$ (140,979,854)	\$ -
19,270,306	6,199,453	(25,210,704)	-
7,544,831	5,472	(129,334,935)	-
37,454,972	-	(14,491,997)	-
4,856,949	7,151,861	(20,074,407)	-
136,288,115	-	(161,966,713)	-
1,998,704	530,325	(23,392,138)	-
4,983,669	37,595,124	30,348,803	-
-	-	(21,816,079)	-
<u>\$ 214,295,520</u>	<u>\$ 55,211,478</u>	<u>(506,918,024)</u>	<u>-</u>
\$ 39,811,658	\$ -	-	(37,800,406)
-	-	-	35,057
-	-	-	70,056
1,100,860	-	-	484,835
-	-	-	(94,209)
<u>\$ 40,912,518</u>	<u>\$ -</u>	<u>-</u>	<u>(37,304,667)</u>
General revenues:			
Real property taxes and tax items		161,254,615	-
Sales tax and use tax		332,217,015	-
Investment earnings		1,757,948	(36,459)
Tobacco settlement proceeds		6,821,381	-
Participation in debt service-external sources		666,894	-
Contributions other		-	33,190,673
Other revenue		-	199,041
County contributions		-	10,056,156
Special item (ONCENTER transfer)		201,080	-
Total general revenues and special item		<u>502,918,933</u>	<u>43,409,411</u>
Change in net position		(3,999,091)	6,104,744
Net position-beginning		<u>680,744,770</u>	<u>92,060,129</u>
Net position-ending		<u>\$ 676,745,679</u>	<u>\$ 98,164,873</u>

**COUNTY OF ONONDAGA, NEW YORK**

**Balance Sheet**

**Governmental Funds**

**December 31, 2012**

	<u>General</u>	<u>Water Environment Protection</u>
<b>ASSETS</b>		
Cash, cash equivalents and investments	\$ 44,330,459	\$ 34,367,765
Deposits by contractors	-	-
Receivables:		
Property taxes (net of \$17,022,828 reserve)	45,689,657	-
Accounts receivable (net of \$6,207,273 reserve)	46,395,494	11,086,386
Due from state and federal governments	67,439,504	-
Due from other funds	25,401,947	-
Due from other governments	3,392,138	3,578
Inventories	-	-
Prepaid items	7,434,194	920,616
Restricted cash	-	-
Total assets	<u>\$ 240,083,393</u>	<u>\$ 46,378,345</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 13,891,782	\$ 1,905,429
Accrued liabilities	37,099,576	1,005,207
Due to third party payors	-	-
Contracts payable-retainage	2,457	-
Other liabilities	116,068	-
Due to other funds	534,005	-
Due to other governments	61,884,952	-
Deferred property tax revenues	22,373,936	-
Other deferred revenues	4,389,735	5,853,698
Total liabilities	<u>140,292,511</u>	<u>8,764,334</u>
Fund balances:		
Nonspendable	7,434,194	920,616
Restricted	-	-
Assigned	25,068,778	36,693,395
Unassigned	67,287,910	-
Total fund balances	<u>99,790,882</u>	<u>37,614,011</u>
Total liabilities and fund balances	<u>\$ 240,083,393</u>	<u>\$ 46,378,345</u>

*See notes to financial statements.*

	<b>Debt Service</b>	<b>Capital Projects Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$	36,802,134	\$ 6,427,114	\$ 13,937,182	\$ 135,864,654
	-	760,000	-	760,000
	-	-	-	45,689,657
	-	221,588	20,505,637	78,209,105
	-	31,160,679	11,808,613	110,408,796
	-	-	534,005	25,935,952
	-	-	651,517	4,047,233
	-	-	240,392	240,392
	-	2,807	1,824,188	10,181,805
	-	-	9,754,233	9,754,233
\$	<u>36,802,134</u>	<u>\$ 38,572,188</u>	<u>\$ 59,255,767</u>	<u>\$ 421,091,827</u>

\$	-	\$ 25,809,528	\$ 5,089,209	\$ 46,695,948
	-	3,698,944	4,539,355	46,343,082
	-	-	319,017	319,017
	-	5,885,702	-	5,888,159
	-	-	4,675,919	4,791,987
	-	20,661,683	4,740,264	25,935,952
	-	-	1,033,165	62,918,117
	-	-	-	22,373,936
	-	6,625,321	2,354,810	19,223,564
	<u>-</u>	<u>62,681,178</u>	<u>22,751,739</u>	<u>234,489,762</u>

	-	2,807	2,064,580	10,422,197
	14,073,346	2,222,194	8,630,099	24,925,639
	22,728,788	-	26,012,076	110,503,037
	-	(26,333,991)	(202,727)	40,751,192
	<u>36,802,134</u>	<u>(24,108,990)</u>	<u>36,504,028</u>	<u>186,602,065</u>
\$	<u>36,802,134</u>	<u>\$ 38,572,188</u>	<u>\$ 59,255,767</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,362,375,377
Long-term receivables not reported in the funds	440,000
Inventories of automotive parts and road materials expensed as acquired in the funds.	6,949,943
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.	14,932,743
Deferred revenue including property taxes not available to pay for current-period expenditures and are therefore, deferred in the funds.	27,976,787
Deferred gain on defeased debt not reported in the funds.	(1,908,270)
Debt issuance costs expensed as incurred in the funds.	2,130,647
Accrued interest not reported in the funds.	(5,128,017)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(917,625,596)
Net position of governmental activities	<u>\$ 676,745,679</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2012**

	<b>General</b>	<b>Water Environment Protection</b>
<b>REVENUES</b>		
Taxes:		
Real property taxes and tax items	\$ 155,264,959	\$ 2,092,018
Sales tax and use tax	328,278,544	-
Federal aid	87,213,238	-
State aid	88,326,259	-
Departmental	27,076,679	68,198,065
Service for other governments	18,268,238	1,593,452
Tobacco settlement proceeds	-	-
Interest on investments	792,885	115,051
Miscellaneous	6,180,306	634,365
Total revenues	711,401,108	72,632,951
<b>EXPENDITURES</b>		
Current:		
General government support	141,133,214	-
Education	39,572,323	-
Public safety	125,625,329	-
Health	51,789,911	-
Transportation	3,888,078	-
Economic assistance and opportunity	283,995,469	-
Culture and recreation	12,938,539	-
Home and community services	1,508,623	51,442,412
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	660,451,486	51,442,412
Excess (deficiency) of revenues over (under) expenditures	50,949,622	21,190,539
<b>OTHER FINANCING SOURCES (USES) AND SPECIAL ITEM</b>		
Transfers in	649	-
Transfers out	(50,353,461)	(18,952,639)
Proceeds of long-term borrowings	-	-
Refunding bond	-	-
Payments to refund bond escrow agent	-	-
Participation in debt service-external sources	-	-
Bond premium	-	-
Special item (ONCENTER transfer)	-	-
Total other financing sources (uses) and special item	(50,352,812)	(18,952,639)
Net change in fund balance	596,810	2,237,900
Fund balances- beginning	99,194,072	35,376,111
Fund balances- ending	\$ 99,790,882	\$ 37,614,011

*See notes to financial statements.*

<u>Debt Service</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 157,356,977
-	(712,387)	4,650,858	332,217,015
-	20,227,645	19,612,084	127,052,967
-	34,983,833	19,143,939	142,454,031
-	1,667	29,557,164	124,833,575
-	515,020	49,783,195	70,159,905
-	-	6,821,381	6,821,381
219,554	419	571,828	1,699,737
-	931,525	5,641,869	13,388,065
<u>219,554</u>	<u>55,947,722</u>	<u>135,782,318</u>	<u>975,983,653</u>
372,165	14,015,393	1,930,891	157,451,663
-	11,655,299	-	51,227,622
-	491,926	6,302,321	132,419,576
-	134,596	62,875,111	114,799,618
-	33,687,692	21,808,461	59,384,231
-	-	12,133,807	296,129,276
-	2,609,477	17,414,190	32,962,206
-	105,093,668	13,657,765	171,702,468
31,176,216	-	1,960,000	33,136,216
13,993,823	-	5,212,594	19,206,417
<u>45,542,204</u>	<u>167,688,051</u>	<u>143,295,140</u>	<u>1,068,419,293</u>
<u>(45,322,650)</u>	<u>(111,740,329)</u>	<u>(7,512,822)</u>	<u>(92,435,640)</u>
37,086,633	16,210,300	30,956,366	84,253,948
-	(75,346)	(14,872,502)	(84,253,948)
-	51,425,000	-	51,425,000
20,615,000	-	-	20,615,000
(22,680,624)	-	-	(22,680,624)
666,894	12,634,809	-	13,301,703
5,619,538	-	-	5,619,538
-	-	201,080	201,080
<u>41,307,441</u>	<u>80,194,763</u>	<u>16,284,944</u>	<u>68,481,697</u>
(4,015,209)	(31,545,566)	8,772,122	(23,953,943)
<u>40,817,343</u>	<u>7,436,576</u>	<u>27,731,906</u>	<u>210,556,008</u>
<u>\$ 36,802,134</u>	<u>\$ (24,108,990)</u>	<u>\$ 36,504,028</u>	<u>\$ 186,602,065</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, 2012**

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)	\$(23,953,943)
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.	101,223,844
Revenues reported in the statement of activities that are not reported as revenue in the governmental funds.	5,109,422
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 issuance costs, 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.	(38,106,083)
Expenses reported in the statement of activities that are not reported as expenditures in the governmental funds.	(53,135,297)
The net increase of certain activities of the internal service funds is reported with governmental activities.	<u>4,862,966</u>
Change in net position of governmental activities (page 4)	<u><u>\$ (3,999,091)</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, 2012**

**ASSETS**

Current assets:

Cash, cash equivalents and investments	\$ 26,800,239
Receivables	<u>160,787</u>
Total current assets	<u>26,961,026</u>

Noncurrent assets:

Unfunded claims receivable	<u>41,895,646</u>
Total noncurrent assets	<u>41,895,646</u>
Total assets	<u>68,856,672</u>

**LIABILITIES**

Current liabilities:

Accounts payable and accrued liabilities	<u>2,480,156</u>
Total current liabilities	<u>2,480,156</u>

Noncurrent liabilities:

Unpaid claim liabilities	51,392,997
Deferred revenue	<u>50,776</u>
Total noncurrent liabilities	<u>51,443,773</u>
Total liabilities	<u>53,923,929</u>

**NET POSITION**

Unrestricted	<u>14,932,743</u>
Total net position	<u>\$ 14,932,743</u>

*See notes to financial statements.*

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Internal Service Fund**  
**For the Year Ended December 31, 2012**

**OPERATING REVENUES**

Interdepartmental charges	\$ 72,990,314
Other charges	<u>16,721,269</u>
Total operating revenues	<u>89,711,583</u>

**OPERATING EXPENSES**

Insurance premiums and benefits	79,770,649
Salary	1,140
Supplies	2,964
Contractual services	1,151,965
General and administrative	<u>3,980,110</u>
Total operating expenses	<u>84,906,828</u>

Operating income	<u>4,804,755</u>
------------------	------------------

Nonoperating revenue

Interest income	<u>58,211</u>
Total nonoperating revenue	<u>58,211</u>

Change in net position	4,862,966
------------------------	-----------

Total net position-beginning	<u>10,069,777</u>
Total net position-end	<u>\$ 14,932,743</u>

*See notes to financial statements.*

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Cash Flows**  
**Internal Service Fund**  
**Year Ended December 31, 2012**

**Cash Flows From Operating Activities**

Receipts from interfund services provided	\$	90,131,524
Payments for employee benefits		(77,965,904)
Payments for salaries		(1,140)
Payments for supplies and services		(3,706,044)
Payments for interdepartmental charges		(1,134,330)
Net cash provided by operating activities		7,324,106

**Cash Flows From Investing Activities**

Interest and earnings		58,211
Net increase in cash, cash equivalents and investments		7,382,317
Cash, cash equivalents and investments -beginning		19,417,922
Cash, cash equivalents and investments -ending	\$	26,800,239

**Reconciliation of Operating Income to Net Cash Provided  
by Operating Activities:**

Operating income	\$	4,804,755
Adjustments to reconcile operating income to net cash provided by operating activities:		
Changes in assets and liabilities:		
Decrease in receivables		369,165
Increase in accounts payable		162,356
Increase in deferred revenue		50,776
Increase in accrued liabilities		114,674
Increase in unpaid claim liabilities		1,822,380
Net cash provided by operating activities	\$	7,324,106

*See notes to financial statements.*

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Net Position**  
**Fiduciary Funds**  
**December 31, 2012**

	Cemetery Private Purpose Trust Fund	Agency
<b>ASSETS</b>		
Cash and investments	\$ <u>1,164,656</u>	\$ <u>13,141,821</u>
<b>LIABILITIES</b>		
Liabilities -Agency fund liabilities	<u>-</u>	<u>13,141,821</u>
<b>NET POSITION</b>	\$ <u><u>1,164,656</u></u>	\$ <u><u>-</u></u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Changes in Net Position**  
**Fiduciary Funds**  
**Year Ended December 31, 2012**

	Cemetery Private Purpose Trust Fund
<b>ADDITIONS</b>	
Departmental	\$ 139,839
Interest on investments	<u>3,093</u>
<b>Total additions</b>	<u>142,932</u>
<b>DEDUCTIONS</b>	<u>164,575</u>
Change in net position	(21,643)
Net position - beginning	<u>1,186,299</u>
Net position - ending	\$ <u><u>1,164,656</u></u>

*See notes to financial statements*

**COUNTY OF ONONDAGA, NEW YORK**  
**Combining Statement of Net Position**  
**Component Units**  
**December 31, 2012**

	<b>OCC</b>	<b>ONCENTER Management Corporation</b>
<b>ASSETS</b>		
Cash, cash equivalents and investments	\$ 22,451,816	\$ 693,685
Accounts receivable (net of \$1,385,000 reserve)	20,232,879	1,352
Due from state and federal governments	2,299,414	-
Inventories	-	-
Prepaid items and other assets	29,986	-
Notes receivable	-	-
Lease receivable	-	-
Endowment assets :		
Investments	-	-
Promises to give	-	-
Capital assets net of accumulated depreciation	117,157,064	26,170
Total assets	\$ 162,171,159	\$ 721,207
<b>LIABILITIES</b>		
Accounts payable	\$ 3,609,174	\$ 3,649
Accrued liabilities	2,601,628	32,241
Other liabilities	2,544,396	-
Due to Onondaga County	-	-
Other deferred revenues	27,540,464	-
Long term obligations and unpaid liabilities:		
Due in more than one year	36,059,609	-
Total liabilities	72,355,271	35,890
<b>NET POSITION</b>		
Net invested in capital assets	117,157,064	26,170
Restricted for:		
Capital projects	4,652,004	379,306
Endowments	-	-
Loans	43,146	-
Unrestricted	(32,036,326)	279,841
Total net position	\$ 89,815,888	\$ 685,317

*See notes to financial statements.*

<u>Fund Company</u>	<u>Friends of Rosamond Gifford Zoo</u>	<u>OCIDA</u>	<u>Total Component Units</u>
\$ 167	\$ 1,948,246	\$ 1,256,793	\$ 26,350,707
-	315,489	294,133	20,843,853
-	-	-	2,299,414
431,141	126,759	-	557,900
-	53,449	-	83,435
-	-	39,190	39,190
-	-	4,734	4,734
-	2,083,878	-	2,083,878
-	122,300	-	122,300
-	56,110	2,101,755	119,341,099
<u>\$ 431,308</u>	<u>\$ 4,706,231</u>	<u>\$ 3,696,605</u>	<u>\$ 171,726,510</u>
\$ 12,873	\$ 49,407	\$ 270,803	\$ 3,945,906
-	110,333	-	2,744,202
-	-	-	2,544,396
418,435	94,951	-	513,386
-	43,035	-	27,583,499
-	-	170,639	36,230,248
<u>431,308</u>	<u>297,726</u>	<u>441,442</u>	<u>73,561,637</u>
-	-	2,101,755	119,284,989
-	-	-	5,031,310
-	3,432,442	-	3,432,442
-	-	1,642	44,788
-	976,063	1,151,766	(29,628,656)
<u>\$ -</u>	<u>\$ 4,408,505</u>	<u>\$ 3,255,163</u>	<u>\$ 98,164,873</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Combining Statement of Revenues, Expenditures, and Changes in Net Position**  
**Component Units**  
**Year Ended December 31, 2012**

	<u>OCC</u>	<u>ONCENTER Management Corporation</u>
<b>Expenses:</b>		
Program operations	\$ 95,254,525	\$ 5,878,568
Depreciation	<u>5,877,407</u>	<u>60,370</u>
Total expenses	<u>101,131,932</u>	<u>5,938,938</u>
 <b>Program revenues:</b>		
Charges for services	23,519,868	5,973,995
Operating grants and contributions	<u>39,811,658</u>	<u>-</u>
Total program revenues	<u>63,331,526</u>	<u>5,973,995</u>
 Net program (expenses) revenues	<u>(37,800,406)</u>	<u>35,057</u>
 <b>General revenues (expenses):</b>		
Contribution from Onondaga County	9,307,000	819,212
Interest and investment income	21,170	3,645
Contributions from other governments	33,190,673	-
Other revenue	<u>-</u>	<u>99,770</u>
Total general revenues (expenses)	<u>42,518,843</u>	<u>922,627</u>
 Change in net position	4,718,437	957,684
Net position -beginning of year	<u>85,097,451</u>	<u>(272,367)</u>
Net position -end of year	<u>\$ 89,815,888</u>	<u>\$ 685,317</u>

*See notes to financial statements.*



<u>Fund Company</u>	<u>Friends of Rosamond Gifford Zoo</u>	<u>OCIDA</u>	<u>Total Component Units</u>
\$ 810,895	\$ 2,539,796	\$ 10,563,310	\$ 115,047,094
-	16,487	-	5,954,264
<u>810,895</u>	<u>2,556,283</u>	<u>10,563,310</u>	<u>121,001,358</u>
880,951	1,940,258	10,469,101	42,784,173
-	1,100,860	-	40,912,518
<u>880,951</u>	<u>3,041,118</u>	<u>10,469,101</u>	<u>83,696,691</u>
70,056	484,835	(94,209)	(37,304,667)
(70,056)	-	-	10,056,156
-	(67,717)	6,443	(36,459)
-	-	-	33,190,673
-	-	99,271	199,041
<u>(70,056)</u>	<u>(67,717)</u>	<u>105,714</u>	<u>43,409,411</u>
-	417,118	11,505	6,104,744
-	3,991,387	3,243,658	92,060,129
<u>\$ -</u>	<u>\$ 4,408,505</u>	<u>\$ 3,255,163</u>	<u>\$ 98,164,873</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 ONCENTER Management Corporation. The County is governed by an elected County Executive and nineteen elected members of the County Legislature.

### **Financial Reporting Entity**

In accordance with GASB Statement No. 14, *The Financial Reporting Entity*, and Statement No. 39, *Determining Whether Certain Organizations are Component Units*, the basic financial statements of the County include the primary government and component units that are defined as legally separate organizations for which the primary government is financially accountable. Based upon the criteria for defining the financial reporting entity in Statements No. 14 and 39, financial accountability of the primary government is determined on the basis of the component unit's fiscal dependency, appointment of a voting majority of the component unit's governing board, ability to impose its will or potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

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

#### **Onondaga Community College (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. The Community College has a fiscal year which ends August 31. The Community College is presented discretely as a component unit of the County.

#### **Onondaga County Convention Center/War Memorial Complex Management Corporation (ONCENTER Management Corporation)**

The ONCENTER Management Corporation is a separate not-for-profit corporation, which manages and operates the Onondaga County Convention Center/War Memorial Complex (the Complex) and other public and civic facilities owned by the County. The ONCENTER Management Corporation and the County operate under a Management Agreement (the Agreement), which defines each party's duties and responsibilities in regard to the Complex. Under the Agreement, the ONCENTER Management Corporation is responsible for the management, operation and maintenance of the Complex, so as to maximize economic opportunities and social benefits to the residents of the County and New York State. The County will appropriate each year from its annual budget, principally from room occupancy tax revenues, funds sufficient to cover the expected excess of costs and expenses over receipts and revenues incurred by the ONCENTER Management Corporation in the performance of its obligations. The County is also responsible for funding a capital reserve for future repairs and replacements to the Complex, which are beyond annual preventative maintenance costs. The County subsidizes a substantial portion of the ONCENTER Management Corporation's operations. The Corporation 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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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. The Friends have a fiscal year that ends December 31, however their 2012 financial statements were not available for incorporation into these financial statements. As a result, their 2011 year-end financial information is presented.

**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 therefore able to impose its will over the agency. 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.

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

ONCENTER  
 800 South State Street,  
 Syracuse, New York 13202

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

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

The Friends  
 One Conservation Place  
 Syracuse, New York 13204

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Based on the foregoing criteria described in the first paragraph, the following organizations are not part of the County's reporting entity: Onondaga County Resource Recovery Agency, Onondaga County Water Authority and Central New York Regional Planning Board.

**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. 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 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 revenues. Expenditures are recorded when a fund liability is incurred and is due and payable. Liabilities 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). Advances received for state and federal programs are offset against outstanding receivables for those programs. These resources are reflected as revenues at the time of receipt or earlier if the measurable and available criteria are met.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

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 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:

**Nonmajor Special Revenue Funds**

The Nonmajor Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes including the general grants, ONCENTER fund, county road, road machinery, water, Van Duyn Extended Care Facility, library, library grants, and community development funds.

**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. Private purpose 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.

**Transfer of Operations**

County Resolution 103 adopted on June 5, 2012 amended the management agreement between the County and the ONCENTER Management Corporation, a discreetly presented component unit. The resolution calls for the dissolution of the ONCENTER Management Corporation and the operation of the convention center/war memorial complex to be shifted back to the County as a special revenue fund, ONCENTER Fund, beginning on July 1, 2012. The County has contracted with SMG to run the day to day operations on a fee for service basis. ONCENTER Management Corporation began transferring assets and liabilities to the County's ONCENTER Fund in July and will continue that process until final dissolution in 2013. The transfer was recorded in accordance with GASB 69, *Government Combinations and Disposals of Government Operations*, which the County elected to early implement as of January 1, 2012. This Statement provides specific accounting and financial reporting guidance for combinations in the governmental environment. As of December 31, 2012, the following assets and liabilities have been transferred to County.

**Transferred Assets:**

Cash	\$ 756,742
Other Assets	88,352
Total Assets	<u>845,094</u>

**Transferred Liabilities:**

Deferred Revenue	583,102
Other Liabilities	60,912
Total Liabilities	<u>644,014</u>

**Net Position Transferred:**

Special Item	<u>\$ 201,080</u>
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**Inventories**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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:

<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).

**Compensated Absences**

In accordance with the provisions of GASB Statement No. 16, “Accounting for 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 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 assets. Bond premiums and discounts, as well as issuance costs, (if material) are deferred and amortized over the life of the bonds. Bond issuance costs in excess

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

of \$100,000 are reported as deferred charges and amortized over the term of the related debt. Bond issuance costs 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.

**Patient Service Revenues – Van Duyn**

The Facility has agreements with third-party payors that provide for payments to the Facility at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued as a long-term liability on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined.

**Participation in Debt Service - External Sources**

Included in other financing sources in the Debt Service Fund and Capital Projects Fund are proceeds pertaining to the participation in the County's debt service by local corporations and other governments. For the year ended December 31, 2012, such amounts were comprised of the following:

The Debt Service Fund amount of \$666,894 consists of funds received from the Federal Government interest subsidies and New York State Office of Court Administration to defray capital costs associated with energy conservation projects and improvements to the County's court facilities respectively.

The amount of \$12,634,809 in the Capital Projects Fund relates to funding received from the NYS Environmental Facilities Corporation (EFC) to help fund the clean-up of Onondaga Lake.

**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.

**Equity Classifications**

Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, changed the terminology and classification of fund balance 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 four classifications of fund balance:



**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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 \$10,422,197.

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, the fund balance of the Capital Projects Fund and Debt Service Fund is classified as restricted.

Assigned - Includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor nonspendable. All amounts related to funds other than the General Fund that are not otherwise classified as nonspendable or restricted are classified as assigned. In the General Fund, encumbrances, appropriated fund balance and Management designations are classified as assigned. Encumbrances at year end 2012 totaled \$3,301,125. The County has appropriated \$16,997,746 to the 2013 budget. In addition, Management has designated \$4,769,907 for various future uses in order to reduce the property tax burden. The total assigned General Fund amount is \$25,068,778.

Unassigned – Includes all other General Fund net assets that do not meet the definition of the above three classifications and are deemed to be available for general use by 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 and liabilities 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 and liabilities 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 \$1,362,375,377 difference can be found in the Summary of Changes in Capital Assets on page 29. Another element of that reconciliation 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 \$917,625,596 difference can be found in the Changes in Long-term Obligations section of these notes on page 34.

**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

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

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	\$ 159,288,690
Depreciation Expense	<u>(58,064,846)</u>
Net adjustment to increase net changes in fund balances total government funds to arrive at changes in net position of governmental activities	<u>\$ 101,223,844</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 issuance costs, 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	\$ 74,828,213
Additional loans	17,088,815
Plus Premium	5,619,538
Plus Gain on Defeased debt	685,000
Principal repayments:	
General obligation debt	(46,618,000)
Loan payments	(10,536,472)
Amortization of gain on defeased debt	(131,380)
Amortization of premium (amortized against interest expense)	(2,857,446)
Amortization of issuance discounts (amortized as interest expense)	<u>27,815</u>
Net adjustment to decrease net changes in fund balances-total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 38,106,083</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:

Tax certiorari	\$ 35,000
Compensated absences	645,103
Judgments and claims	(405,879)
Postemployment benefits	52,005,337
Workers' compensation	729,768
Due to agencies	(717,426)
Accrued Interest	718,152
Amortization of issuance costs	60,957
Inventory adjustment	<u>64,285</u>
Net adjustment to decrease net changes in fund balances-total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 53,135,297</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 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 \$186,725,603 and the bank balance was \$197,209,506. Of these amounts, \$8,747,700 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	\$ 12,652,248
Amount collateralized with securities held by the pledging financial institution's trust department or its agent in the County's name	<u>184,557,258</u>
Total bank balance	<u>\$ 197,209,506</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.

U.S. Government Securities	\$ 29,426,294
Commercial Paper-OTASC	8,383,805
Money Market Funds-OTASC	<u>246,293</u>
Total Investments	<u>\$ 38,056,392</u>

At December 31, 2012 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, 2011
Levy date.....	December 31, 2011
Lien date.....	July 1, 2012
Due date.....	January 1, 2012
Penalties and interest are added.....	February 1, 2012 1.0%
	March 1, 2012 1.5%
Tax sale-2011 delinquent taxes.....	October 1, 2012
Tax auction-2007 prior delinquent taxes.....	November 15, 2012

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 \$20,105,157 is included in the liability due to other governments at December 31, 2012. 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, 2012 was .48% of the five-year average full assessed valuation of taxable real property.

**5. NEW PRONOUNCEMENTS**

As of January 1, 2012 the County adopted the provision of Governmental Accounting Standards Board (GASB) No. 62 - *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 Financial Accounting Standards Board ("FASB") and American Institute of Certified Public Accountant Pronouncements*. This statement incorporates into GASB literature certain accounting and financial reporting guidance issued on or before November 30, 1989 that is included in FASB Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the AICPA Committee on Accounting Procedure. In addition, GASB Statement No. 62 eliminated the election to apply post-November 30, 1989 FASB statements and interpretations that do not conflict with or contradict GASB pronouncements. The implementation of this guidance did not have a significant effect on the County's financial statements.

As of January 1, 2012 the County adopted the provisions of Governmental Accounting Standards Board (GASB) No. 63 - *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This Statement amends the net asset reporting requirements in GASB 34 by incorporating deferred inflows of resources and deferred outflows of resources and by renaming the measure as net position, rather than net assets.

**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:

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 18,316,300	\$ 2,161,262	\$ -	\$ 20,477,562
Intangible Asset	29,750,000	-	-	29,750,000
Construction in progress	345,999,475	155,878,786	(109,000,384)	392,877,877
Total capital assets, not being depreciated	<u>394,065,775</u>	<u>158,040,048</u>	<u>(109,000,384)</u>	<u>443,105,439</u>
Capital assets, being depreciated:				
Land improvements	25,053,369	718,221	-	25,771,590
Buildings	326,383,812	-	-	326,383,812
Building improvements	145,257,379	12,378,844	(228,259)	157,407,964
Equipment	121,293,278	4,488,944	(660,164)	125,122,058
Infrastructure	1,186,739,315	92,700,888	-	1,279,440,203
Total capital assets, being depreciated	<u>1,804,727,153</u>	<u>110,286,897</u>	<u>(888,423)</u>	<u>1,914,125,627</u>
Less accumulated depreciation for:				
Land improvements	(11,102,144)	(968,643)	-	(12,070,787)
Buildings	(199,525,962)	(9,537,926)	-	(209,063,888)
Building improvements	(79,806,722)	(8,678,272)	197,825	(88,287,169)
Equipment	(73,605,954)	(7,090,749)	652,727	(80,043,976)
Infrastructure	(573,600,613)	(31,789,256)	-	(605,389,869)
Total accumulated depreciation	<u>(937,641,395)</u>	<u>(58,064,846)</u>	<u>850,552</u>	<u>(994,855,689)</u>
Total capital assets, being depreciated, net	<u>867,085,758</u>	<u>52,222,051</u>	<u>(37,871)</u>	<u>919,269,938</u>
Net capital assets-Governmental Activities	<u>\$ 1,261,151,533</u>	<u>\$ 210,262,099</u>	<u>\$ (109,038,255)</u>	<u>\$ 1,362,375,377</u>

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

**Governmental Activities:**

General government	\$ 11,984,562
Public Safety	6,235,826
Health	1,824,811
Transportation	18,167,189
Economic assistance and opportunity	31,876
Culture and Recreation	4,232,039
Home and community services	15,588,543
Total depreciation expense-Governmental Activities	<u>\$ 58,064,846</u>

**7. CAPITAL ASSETS (continued)**

A summary of changes in the capital assets of the Community College at August 31, 2012 is as follows:

	Balance <u>September 1, 2011</u>	Additions	Reductions	Balance <u>August 31, 2012</u>
Capital assets, not being depreciated				
Construction in progress	\$ 16,699,219	\$ 3,778,067	\$ (8,774,430)	\$ 11,702,856
Total capital assets, not being depreciated	<u>16,699,219</u>	<u>3,778,067</u>	<u>(8,774,430)</u>	<u>11,702,856</u>
Capital assets, being depreciated:				
Land and building improvements	71,246,568	6,844,402	-	78,090,970
Buildings	84,681,425	15,456,236	-	100,137,661
Equipment	18,463,427	895,873	(831,603)	18,527,697
Library books	520,487	56,318	(47,061)	529,744
Total capital assets, being depreciated	<u>174,911,907</u>	<u>23,252,829</u>	<u>(878,664)</u>	<u>197,286,072</u>
Less accumulated depreciation for:				
Improvements	(23,609,168)	(2,652,059)	-	(26,261,227)
Buildings	(49,094,719)	(1,950,113)	-	(51,044,832)
Equipment	(13,823,012)	(1,222,723)	783,812	(14,261,923)
Library books	(258,431)	(52,512)	47,061	(263,882)
Total accumulated depreciation	<u>(86,785,330)</u>	<u>(5,877,407)</u>	<u>830,873</u>	<u>(91,831,864)</u>
Total capital assets, being depreciated, net	<u>88,126,577</u>	<u>17,375,422</u>	<u>(47,791)</u>	<u>105,454,208</u>
Net capital assets-Community College	<u>\$ 104,825,796</u>	<u>\$ 21,153,489</u>	<u>\$ (8,822,221)</u>	<u>\$ 117,157,064</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.

**8. GENERAL LONG-TERM OBLIGATIONS (continued)**

At December 31, 2012, the County had utilized 12.50% of its statutory debt limit. Details relating to bonds payable at December 31, 2012 are summarized as follows:

<u>Description of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Total</u>
<u>General Obligation Bonds:</u>			
General Obligation, 1996	2015	4.40-5.00%	\$ 9,000
General Obligation, 2003	2013	2.50-4.35%	100,000
General Obligation, 2003	2014	2.00-5.85%	2,510,000
General Obligation, 2005	2026	3.625-4.25%	8,960,000
General Obligation, 2006	2026	3.50-5.00%	23,150,000
General Obligation, 2007	2027	3.75-5.00%	18,850,000
General Obligation, 2009	2029	4.00-5.00%	53,600,000
General Obligation, 2009	2023	2.00-5.00%	27,795,000
General Obligation, 2010	2019	4.00-5.00%	26,725,000
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%	33,755,000
General Obligation, 2012	2037	3.00-5.00%	51,425,000
General Obligation, 2012	2025	2.00-5.00%	20,250,000
			<u>289,604,000</u>
<u>OTASC:</u>			
Tobacco Settlement Pass-Through Bonds, Series 2001	2043	5.00-6.00%	91,140,000
Tobacco Settlement Pass-Through Bonds, Series 2005	2060	6.00-7.15%	44,916,144
			<u>\$ 425,660,144</u>

The annual requirements and sources to amortize debt on outstanding bonds as of December 31, 2012 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 24,763,000	\$ 18,388,681	\$ 43,151,681
2014	27,503,000	16,670,969	44,173,969
2015	27,143,000	15,519,937	42,662,937
2016	24,280,000	14,396,987	38,676,987
2017	23,915,000	13,292,019	37,207,019
2018-2022	106,780,000	51,153,742	157,933,742
2023-2027	73,060,000	31,091,611	104,151,611
2028-2032	33,950,000	19,313,722	53,263,722
2033-2037	21,285,000	12,966,800	34,251,800
2038-2041	27,382,342	39,476,533	66,858,875
2050	14,706,012	126,233,419	140,939,431
2055	8,003,520	130,489,948	138,493,468
2060	12,889,270	342,240,747	355,130,017
	<u>\$ 425,660,144</u>	<u>\$ 831,235,115</u>	<u>\$ 1,256,895,259</u>

**8. GENERAL LONG-TERM OBLIGATIONS (continued)**

**Advance Refunding**

On July 11, 2012 the County issued \$20,615,000 in General Obligation refunding bonds ranging from 2.0 to 5.0 percent to advance refund \$14,350,000 of outstanding 2003, and \$6,950,000 of outstanding 2004 General Obligation Bonds with interest ranging from 3.0 to 5.0 percent. The net proceeds of \$22,796,461 after issuance costs and premium were deposited in an irrevocable trust with an escrow agent to provide for all future debts service payment on the 2003 and 2004 bonds. As a result those bonds are considered defeased and the liability for those bonds has been removed from long-term debt.

The County advance refunded the bonds to reduce its total debt services payments over the next 14 years by \$1,851,029 and to obtain economic gains of \$1,607,601.

**Obligations Authorized Unissued**

At December 31, 2012, the County has obligations authorized and unissued of \$323,090,193, 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, 2012 by issue is shown below:

Public Improvement 1993	\$	700,000
Public Improvement 1994		2,000,000
General Obligation Bonds 1996		1,491,000
General Obligation Bonds 1998		9,500,000
General Obligation Bonds 1999		6,150,000
General Obligation Bonds 2001		10,875,000
General Obligation Bonds 2002		21,150,000
General Obligation Bonds 2005		8,640,000
General Obligation Bonds 2003		14,350,000
General Obligation Bonds 2004		6,950,000
	<u>\$</u>	<u>81,806,000</u>

**Other Loans Payable**

The State has made available to the County loans from the State Pollution Control Revolving Fund in the amount of \$461,058,159, of which \$167,444,534 is outstanding at December 31, 2012. The notes mature serially in varying annual amounts through 2036, with interest ranging from 0.281% to 6.55%, 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. The County received \$15,444,002 in proceeds in 2012. During 2012, EFC refunded several prior State Clean Water and Drinking Water Revolving Funds (SRF) bond issues with new bonds issued at lower current-market interest rates. The refunding/refinancing amount of prior SRF bond issues for Onondaga County is \$1,612,382. In 2010, the County recognized an intangible asset in the amount of \$29,750,000 for water rights to Lake Ontario. At January 1, 2012, the County still owed \$5,000,000 to the City of Oswego for those rights. The County paid \$1,000,000 in 2012 and will pay \$1,000,000 each year through 2016.



**8. GENERAL LONG-TERM OBLIGATIONS (continued)**

At December 31, 2012 principal payments required on other loans payable are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 27,888,968	\$ 5,697,744	\$ 33,586,712
2014	8,912,604	5,480,737	14,393,341
2015	9,061,474	5,297,729	14,359,203
2016	9,201,180	4,993,200	14,194,380
2017	8,346,180	4,722,072	13,068,252
2018-2022	41,224,128	19,016,758	60,240,886
2023-2027	33,080,000	11,222,120	44,302,120
2028-2031	21,720,000	5,571,710	27,291,710
2032-2036	12,010,000	1,186,958	13,196,958
	<u>\$ 171,444,534</u>	<u>\$ 63,189,028</u>	<u>\$ 234,633,562</u>

**OCIDA**

OCIDA had a loan payable to Onondaga County totaling \$170,639 at 0% interest maturing on June 30, 2014.

Through December 31, 2012, OCIDA has issued approximately \$2.57 billion of industrial development and pollution control financing on behalf of county businesses. Of this total, none was issued in the year ended December 31 2012.

**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, 2012 was \$610,218. There were additions of \$87,431 and reductions of \$279,213 during 2012 resulting in an ending balance as of December 31, 2012 of \$418,436.

**8. GENERAL LONG-TERM OBLIGATIONS (continued)**

**Changes in Long-Term Obligations**

Long-Term obligation activity at December 31, 2012, is as follows:

<b>Governmental Activities:</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
Serial Bonds	\$ 262,222,000	\$ 72,040,000	\$ (44,658,000)	\$ 289,604,000	\$ 23,818,000
OTASC Tobacco settlement bonds	135,227,931	2,788,213	(1,960,000)	136,056,144	945,000
Plus Premium on serial bonds	11,678,936	5,619,538	(2,857,446)	14,441,028	-
Less issuance discounts-OTASC	<u>(873,842)</u>	-	<u>27,815</u>	<u>(846,027)</u>	-
Net bonds payable	408,255,025	80,447,751	(49,447,631)	439,255,145	24,763,000
Tax certiorari	1,226,000	487,897	(452,897)	1,261,000	250,000
Compensated absences	12,926,565	16,894,937	(16,249,834)	13,571,668	9,555,641
Judgments and claims	14,877,803	1,022,462	(1,428,341)	14,471,924	5,339,992
Loans	164,892,191	17,088,815	(10,536,472)	171,444,534	27,888,968
Postemployment benefits	201,312,214	52,005,337	-	253,317,551	-
Due to agencies	2,013,615	-	(717,426)	1,296,189	-
Workers Compensation	<u>22,277,817</u>	<u>729,768</u>	<u>-</u>	<u>23,007,585</u>	<u>-</u>
Total Governmental activities	<u>827,781,230</u>	<u>168,676,967</u>	<u>(78,832,601)</u>	<u>917,625,596</u>	<u>67,797,601</u>
<b>Component Units:</b>					
Community College:					
Postemployment benefits	29,491,675	6,517,949	-	36,009,624	-
Compensated absences	63,128	-	(13,143)	49,985	-
OCIDA:					
Loans Payable	<u>170,639</u>	<u>-</u>	<u>-</u>	<u>170,639</u>	<u>-</u>
Total Component Units	<u>\$ 29,725,442</u>	<u>\$ 6,517,949</u>	<u>\$ (13,143)</u>	<u>\$ 36,230,248</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, 2012 is as follows:

<b>Project</b>	<b>Authorization</b>	<b>Expended</b>
Civic Center Windows Systems Replacement	\$ 7,000,000	\$ 292,439
470021 Downtown Campus Capital	5,560,000	3,128,675
Parks Roads, Parking and Trail	5,465,000	425,856
Thompson Road	6,500,000	5,095,234
Old Rte. 5 Repaving Construction	6,868,000	712,741
Fremont Road over CSX Design Bridge	6,520,000	882,116
Cold Mulch Mix 2012	5,401,000	2,921,307
Repaving 2012	9,999,433	8,541,601
Taft Road ROW & Construction Bridge 80'0	9,140,000	8,520,097
Central Library Reconfiguration	5,200,000	37,327
Comprehensive Energy & Asset Renovation	14,000,000	-
Electronics Park Trunk Sewer	10,000,000	900,911
Metro Waste Water Treatment Plant Grit Handling	5,600,000	-
Oak Orchard	12,405,000	-
ACJ Midland Avenue Conveyance Engineering	145,368,853	92,468,602
ACJ Franklin Street FCF	5,216,618	4,948,516
ACJ Harbor Brook In Water Treatment	104,800,000	59,733,929
ACJ Clinton Street Conveyances	165,500,042	111,932,222
ACJ Sewer Separation	24,179,647	22,235,263
Onondaga County Convention Center Complex Hotel	7,334,000	6,047,076
People Soft	9,887,416	7,014,230

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, 2012 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), a defined benefit, cost sharing multiple-employer retirement plan. 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 Comptroller shall adopt and may amend rules and regulations for the control of the funds. The ERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244. 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 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.

The County is required to contribute an actuarially determined rate. The required contributions at December 15 for the years 2012, 2011, and 2010 were \$42,788,760, \$42,155,931, and \$24,622,685, respectively. The County's contributions made to the ERS were equal to 100% of the contributions required for each year.

**10. RETIREMENT BENEFITS (continued)****Community College**

The Community College provides retirement benefits to all full time employees (part-time employees may elect to become participants) through their participation in one of three retirement plans: the New York State Employees Retirement System (defined benefit plan), New York State Teachers Retirement System (defined benefit plan) or the optional defined contribution retirement plan (TIAA-CREF). New York State law provides that employees who were participants prior to July 1, 1976 are noncontributory and those who became participants on or after July 1, 1976 must contribute 3% of their total earnings. After ten years of service, the ERS becomes non-contributory for those employees as well. The Community College's policy is to accrue pension expense which amounted to \$4,567,639, \$4,243,824, and \$2,807,644, for the years ended August 31, 2012, 2011, and 2010, respectively.

All three of these plans are multi-employer plans. The actuarial present value of accumulated plan benefits for vested and nonvested participants and net assets available for benefits and unfunded prior service costs, if any, for the Community College's participants in these plans are not separately determinable.

**Retiree Benefits**

In addition to providing pension benefits, the County provides certain health insurance benefits to approximately 3,086 retired employees and survivors 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. Total cost to the County, of providing health insurance benefits to retirees during 2012, was approximately \$25.1 million. Retirees' obligation to contribute to these benefits is dependent upon the plan options offered by the County. Total retiree contributions were \$3,834,540 during 2012.

**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 2012, the County contributed \$20.3 million to the plan. Plan members receiving benefits contributed \$3.8 million.

*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.

**10. RETIREMENT BENEFITS (continued)**

Annual required contribution	\$ 75,965,290
Interest on net OPEB obligation	8,555,769
Adjustment to annual required contribution	(8,448,598)
Annual OPEB cost	<u>76,072,461</u>
Contributions	<u>(24,067,124)</u>
Increase in net OPEB obligation	52,005,337
Net OPEB obligation--beginning of year	201,312,214
Net OPEB obligation--end of year	<u>\$ 253,317,551</u>

*Three-year Trend Information*

Fiscal Year Ending	Annual Pension Cost	Percentage Contributed	Net Pension Obligation
12/31/2010	\$ 64,168,709	31.5%	\$ 154,838,722
12/31/2011	\$ 68,350,744	32.0%	\$ 201,312,214
12/31/2012	\$ 76,072,461	31.6%	\$ 253,317,551

*Funded Status and Funding Progress.* As of January 1, 2012, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$922.5 million, and there were no plan assets. The covered payroll (annual payroll of active employees covered by the plan) was \$190.5 million, and the ratio of the liability to the covered payroll was 484%.

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, 2012 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. The remaining amortization period at December 31, 2012, is twenty-four 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, 2012:

Operating Transfers To:	Operating Transfers From:								
	Major Governmental Funds			Nonmajor Governmental Funds					
	General Fund	Water Environment Protection	Capital Projects Fund	General Grants Fund	County Road Fund	Water Fund	Van Dуйn	Library Fund	Totals
<b>Major Governmental Funds:</b>									
General Fund	\$ -	\$ -	\$ -	\$ 649	\$ -	\$ -	\$ -	\$ -	\$ 649
Debt Service Fund	17,016,444	13,877,639	75,346	-	4,932,960	222,487	517,507	444,250	37,086,633
Capital Projects Fund	2,780,651	4,675,000	-	-	7,459,599	1,230,000	50,000	15,050	16,210,300
<b>Nonmajor Governmental Funds:</b>									
General Grants Fund	673,332	400,000	-	-	-	-	-	-	1,073,332
County Road Fund	22,559,749	-	-	-	-	-	-	-	22,559,749
Road Machinery Fund	1,700,054	-	-	-	-	-	-	-	1,700,054
Library Fund	5,623,231	-	-	-	-	-	-	-	5,623,231
<b>Total</b>	<b>\$ 50,353,461</b>	<b>\$ 18,952,639</b>	<b>\$ 75,346</b>	<b>\$ 649</b>	<b>\$ 12,392,559</b>	<b>\$ 1,452,487</b>	<b>\$ 567,507</b>	<b>\$ 459,300</b>	<b>\$ 84,253,948</b>

**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, 2012 are summarized as follows:

<b>DUE TO:</b>	<b>Major Funds</b>		<b>Nonmajor Funds</b>		<b>TOTAL</b>
	<b>GENERAL FUND</b>	<b>CAPITAL PROJECTS FUND</b>	<b>GENERAL GRANTS</b>	<b>COMMUNITY DEVELOPMENT</b>	
Major Fund - General Fund	\$ -	\$ 20,661,683	\$ 4,031,875	\$ 708,389	\$ 25,401,947
Nonmajor Fund - Library Fund	534,005	-	-	-	534,005
<b>Total</b>	<b>\$ 534,005</b>	<b>\$ 20,661,683</b>	<b>\$ 4,031,875</b>	<b>\$ 708,389</b>	<b>\$ 25,935,952</b>

**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.

**13. RISK MANAGEMENT (continued)**

The claims liability of \$51,392,997 reported at December 31, 2012 is based on the requirements of Governmental Accounting Standards Board Statement No. 10, 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 2011 and 2012 were as follows:

	Balance January 1, 2011	Claims and Changes in Estimates	Claim Payments	Balance December 31, 2011
Workers' Compensation	\$ 28,134,410	\$ 9,312,589	\$ (6,816,112)	\$ 30,630,887
Judgments and Claims	16,862,257	(271,419)	(1,713,035)	14,877,803
Medical	4,394,592	66,706,373	(67,039,038)	4,061,927
	<u>\$ 49,391,259</u>	<u>\$ 75,747,543</u>	<u>\$ (75,568,185)</u>	<u>\$ 49,570,617</u>

	Balance January 1, 2012	Claims and Changes in Estimates	Claim Payments	Balance December 31, 2012
Workers' Compensation	\$ 30,630,887	\$ 10,322,297	\$ (8,418,914)	\$ 32,534,270
Judgments and Claims	14,877,803	1,022,462	(1,428,341)	14,471,924
Medical & Dental	4,061,927	71,716,542	(71,391,666)	4,386,803
	<u>\$ 49,570,617</u>	<u>\$ 83,061,301</u>	<u>\$ (81,238,921)</u>	<u>\$ 51,392,997</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, 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, 2012 and available information at the time of this report.

**13. RISK MANAGEMENT (continued)****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, 2012.

**14. TAX CERTIORARI CLAIMS**

The County has accrued \$1,261,000 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"). This was in 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 effluent) addressing, among other factors, the increased levels of bacteria, ammonia and phosphorus in lake waters contributed to by the effluent. 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, a proposed agreement for further significant modifications 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 United States District Court for the Northern District of New York on November 16, 2009, replace the current CSO program with a combination of gray and green infrastructure programs to be implemented in phases to be completed by December 31, 2018. The revised program requires 95% system wide annual average wastewater volume capture by more environmentally



**15. COMMITMENTS - ONONDAGA LAKE (continued)**

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 2001, 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 OCDWEP 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 produce 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 draft phosphorus 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 confirmed that significant investments in capital projects to meet the .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

**15. COMMITMENTS - ONONDAGA LAKE (continued)**

current phosphorus treatment technology and bypass reduction efforts. The draft TMDL recommended that the current Metro interim effluent limit of .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 NYSDEC adopted the draft TMDL as the recommended final TMDL and submitted it to the Environmental Protection Agency (EPA) for review.

On June 29, 2012, the EPA approved the TMDL. OCDWEP 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 the 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 \$14.2 million bypass reduction project also required to enable the Metro plant to comply with revised effluent limits for chlorine residuals.

**FINANCIAL CONSIDERATIONS:** To meet the objectives of the ACJ, the County has been required to undertake a number of capital projects and related monitoring activities. Construction of these ACJ projects commenced in 1998. To date, over thirty (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.

OCDWEP has advised that in today's dollars, the estimated cost of the improvements and studies required by the revised ACJ is \$674.4 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 with the exception of approval for the CSO Floatables Facilities Plan. The County is currently in discussions with the NYSDEC about potential pathways for achieving the goals associated with the subject plan. Construction continues for several large-scale CSO projects, including Clinton CSO Storage, Harbor Brook CSO Storage, and CSO 003 and 004 Conveyances; all are expected to be completed within compliance due dates. Planning level costs are known for the majority of all other ACJ projects (including green infrastructure). The additional process studies associated with the phosphorus removal project identified in the Metro WWTP Optimization report submitted to the NYSDEC on August 31, 2011 are scheduled to be completed by February 2013. Those results shall be transmitted to the NYSDEC via report addendum. Immediately following NYSDEC approval of the associated recommendations, Phase II, engineering design, shall proceed.

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 \$20.2 million. The bacteria/chlorine project has a current estimated cost of \$14.2 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 Total Maximum Daily Load (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 \$121.3 million in Federal funds (inclusive of assistance from the U.S. Army Corps of Engineers). Short-term funding of \$20 million for

**15. COMMITMENTS - ONONDAGA LAKE (continued)**

the Harbor Brook Project has been extended under the ARRA program and the project is eligible for up to 50% loan forgiveness (up to \$10 million). In addition, the County has received \$12 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 \$132.3 million in EFC long term loans to fund lake projects. The County anticipates \$226.8 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. SUBSEQUENT EVENT**

In 2012, the Legislature authorized the sale of Van Duyn Home and Hospital, the County's 513-bed nursing home, and declared its intent for the County to be out of the business of providing residential nursing services. The County sold Van Duyn Home and Hospital to the Onondaga Civic Development Corporation (OCDC) in January 2013. Within such sale documents, the County reserved to itself sufficient rights to operate the facility until OCDC is able to resell the facility to a subsequent third party operator approved by the New York State Department of Health. The net value of Van Duyn's assets transferred to OCDC was \$12 million.

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**REQUIRED**  
**SUPPLEMENTARY INFORMATION**

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**Year Ended December 31, 2012**

	Budgeted Amounts		Non-GAAP Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Budgetary fund balance, January 1	\$ 4,668,684	\$ 17,998,108	\$ -	\$ (17,998,108)
Resources (inflows):				
Real property taxes County wide	141,962,572	141,962,572	144,604,980	2,642,408
Other real property tax items	8,800,886	8,800,886	10,659,979	1,859,093
Sales tax and use tax	318,595,235	320,762,451	328,278,544	7,516,093
Federal aid	86,425,970	86,875,970	87,213,238	337,268
State aid	91,667,462	93,042,141	88,326,259	(4,715,882)
Charges for services	98,948,051	100,355,082	93,255,058	(7,100,024)
Miscellaneous	5,540,897	5,424,409	6,180,306	755,897
Interest on Investments	700,961	700,961	792,885	91,924
Amounts available for appropriation	757,310,718	775,922,580	759,311,249	(16,611,331)
Charges to appropriations (outflows):				
General government support:				
Center for forensic science	6,530,786	6,673,342	6,504,870	168,472
County clerk	3,937,738	5,071,065	5,007,417	63,648
County comptroller	3,111,593	3,108,070	2,961,854	146,216
County executive	1,314,469	1,485,405	1,454,689	30,716
County legislature	2,192,377	2,061,882	1,917,150	144,732
County special expense	6,605,313	7,084,101	7,046,853	37,248
District attorney	9,361,460	9,492,375	9,438,205	54,170
Elections board	3,049,512	3,123,784	2,544,115	579,669
Facilities management	19,253,599	18,824,087	16,845,747	1,978,340
Finance administration	2,106,694	2,214,272	1,307,371	906,901
Finance, county wide allocations	85,665,717	87,525,521	86,432,145	1,093,376
Finance, management and budget	1,672,285	2,879,697	2,879,697	-
Information technology	11,525,909	13,748,376	13,746,830	1,546
Law department	4,501,943	4,407,471	4,288,029	119,442
Personnel department	2,278,297	2,317,863	2,098,035	219,828
Public defender	7,356,231	7,217,548	7,108,174	109,374
Purchasing department	1,824,202	1,867,442	1,846,548	20,894
	172,288,125	179,102,301	173,427,729	5,674,572
Education:				
Authorized agencies	151,979	151,979	151,979	-
Community college chargebacks	9,307,000	9,307,000	9,307,000	-
Education of handicapped children	45,489,193	30,113,344	30,113,344	-
	54,948,172	39,572,323	39,572,323	-

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, 2012**

*continued*

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Public Safety:				
Corrections	20,867,294	20,325,136	19,979,162	345,974
Emergency communications	16,568,579	16,855,311	16,790,185	65,126
Emergency management	1,105,895	2,049,118	1,948,255	100,863
Hillbrook detention center	3,554,893	3,904,066	3,826,314	77,752
Probation	9,202,214	8,970,424	8,826,362	144,062
Sheriff- civil division	35,237,747	36,935,970	35,888,673	1,047,297
Sheriff- custody division	42,851,344	44,109,902	43,924,562	185,340
STOP DWI	807,381	807,381	722,257	85,124
	<u>130,195,347</u>	<u>133,957,308</u>	<u>131,905,770</u>	<u>2,051,538</u>
Health:				
Health	16,981,445	31,537,952	25,578,298	5,959,654
Mental health	25,855,159	28,443,619	26,252,973	2,190,646
	<u>42,836,604</u>	<u>59,981,571</u>	<u>51,831,271</u>	<u>8,150,300</u>
Transportation	<u>4,014,643</u>	<u>4,058,946</u>	<u>3,888,078</u>	<u>170,868</u>
Economic Assistance and Opportunity:				
Authorized agencies human	11,061	61,061	61,061	-
Economic development	772,515	776,408	752,889	23,519
Job training administration	257,805	236,067	217,687	18,380
Social services - administration	73,625,975	74,446,455	73,673,528	772,927
Social services - programs	205,899,041	209,375,387	207,484,014	1,891,373
Social services - purchase of services	10,586,887	10,586,887	10,377,316	209,571
Veterans service	390,916	375,095	338,182	36,913
	<u>291,544,200</u>	<u>295,857,360</u>	<u>292,904,677</u>	<u>2,952,683</u>
Culture and Recreation:				
Aging and youth programs	1,062,453	1,191,908	1,017,354	174,554
Authorized agencies human	588,170	708,170	707,921	249
Parks and recreation	12,169,284	12,067,882	11,265,003	802,879
	<u>13,819,907</u>	<u>13,967,960</u>	<u>12,990,278</u>	<u>977,682</u>
Home and Community Services:				
Authorized agencies physical	36,178	36,178	36,178	-
Office of environment	175,859	194,642	193,327	1,315
Onondaga planning agency	1,774,718	1,719,639	1,611,996	107,643
	<u>1,986,755</u>	<u>1,950,459</u>	<u>1,841,501</u>	<u>108,958</u>
Other uses:				
Transfer to other funds	(45,676,965)	(50,542,485)	(50,352,027)	(190,458)
Total charges to appropriations	<u>757,310,718</u>	<u>778,990,712</u>	<u>758,713,654</u>	<u>20,277,058</u>
Budgetary fund balance, December 31	\$ <u>-</u>	\$ <u>(3,068,132)</u>	597,595	\$ <u>3,665,727</u>
Unused project balances treated as revenue for financial reporting purposes			649	
Unused project balances treated as expenditures for financial reporting purposes			(1,434)	
Net change in fund balance-GAAP basis			<u>\$ 596,810</u>	

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Water Environment Protection**  
**Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ 1,372,859	\$ 1,532,859	\$ -	\$ (1,532,859)
Resources (inflows):				
Real property taxes County wide	2,092,018	2,092,018	2,092,018	-
Charges for services	69,772,188	69,772,188	70,929,559	1,157,371
Interest on investments	60,000	60,000	115,051	55,051
Miscellaneous	587,314	705,314	634,365	(70,949)
Amounts available for appropriation	<u>73,884,379</u>	<u>74,162,379</u>	<u>73,770,993</u>	<u>(391,386)</u>
Charges to appropriations (outflows):				
Home and Community Services:				
Bear Trap Ley Creek	457,074	457,074	436,747	20,327
Bloody Brook	140,856	140,856	135,184	5,672
Consolidated Sanitary District	52,273,425	53,288,445	50,500,395	2,788,050
Flood Control	1,107,328	1,108,711	1,040,184	68,527
Harbor Brook	270,878	270,878	259,968	10,910
Meadow Brook	216,702	216,702	207,976	8,726
Nondepartmental:				
Transfers to other funds	<u>19,418,116</u>	<u>19,418,116</u>	<u>18,952,639</u>	<u>465,477</u>
Total charges to appropriations	<u>73,884,379</u>	<u>74,900,782</u>	<u>71,533,093</u>	<u>3,367,689</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (738,403)</u>	<u>\$ 2,237,900</u>	<u>\$ 2,976,303</u>

**Other Postemployment Benefits Plan**  
**Schedule of Funding Progress**  
**(in millions)**

<u>Actuarial</u>	<u>Actuarial</u>	<u>Actuarial</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Covered</u>	<u>UAAL as a</u>
<u>Valuation</u>	<u>Value of</u>	<u>Liability (AAL)</u>	<u>AAL</u>	<u>Ratio</u>	<u>Payroll</u>	<u>Percentage of</u>
<u>Date</u>	<u>Assets</u>	<u>Entry Age</u>	<u>(UAAL)</u>		<u>Covered</u>	<u>Covered Payroll</u>
01/01/10	-	\$794.8	\$794.8	0.0%	\$181.6	438%
01/01/11	-	\$837.8	\$837.8	0.0%	\$176.7	474%
01/01/12	-	\$922.5	\$922.5	0.0%	\$190.5	484%

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.

**COMBINING FINANCIAL STATEMENTS**

**AND**

**BUDGETARY COMPARISON SCHEDULES**

*NON-MAJOR FUNDS*

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*SPECIAL REVENUE FUNDS*

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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 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*

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**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, 2012**

	<b>Special Revenue Funds</b>				
	<b>General Grants</b>	<b>Oncenter Fund</b>	<b>County Road</b>	<b>Road Machinery</b>	<b>Water Fund</b>
<b>ASSETS</b>					
Cash, cash equivalents and investments	\$ 8,400	\$ 480,669	\$ 1,669,023	\$ 338,607	\$ 2,602,289
Accounts receivable (net of \$3,062,048 reserve)	1,314,788	239,246	147,171	104,712	1,291,991
Due from state and federal governments	9,873,209	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	78,261	-	-	-
Prepaid items	108,250	98,721	338,097	-	61,993
Restricted cash	-	805,117	-	-	-
<b>Total assets</b>	<u>\$ 11,304,647</u>	<u>\$ 1,702,014</u>	<u>\$ 2,154,291</u>	<u>\$ 443,319</u>	<u>\$ 3,956,273</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 1,829,711	\$ -	\$ 442,606	\$ 309,697	\$ 635,007
Accrued liabilities	1,306,593	705,160	578,966	28,800	98,464
Due to third party payors	-	-	-	-	-
Other liabilities	-	-	-	-	-
Due to other funds	4,031,875	-	-	-	-
Due to other governments	-	92,312	26,952	-	-
Other deferred revenues	1,007,628	904,542	-	-	99,192
<b>Total liabilities</b>	<u>8,175,807</u>	<u>1,702,014</u>	<u>1,048,524</u>	<u>338,497</u>	<u>832,663</u>
Fund balances:					
Nonspendable	108,250	176,982	338,097	-	61,993
Restricted	-	-	-	-	-
Assigned	3,020,590	-	767,670	104,822	3,061,617
Unassigned	-	(176,982)	-	-	-
<b>Total fund balances</b>	<u>3,128,840</u>	<u>-</u>	<u>1,105,767</u>	<u>104,822</u>	<u>3,123,610</u>
<b>Total liabilities and fund balances</b>	<u>\$ 11,304,647</u>	<u>\$ 1,702,014</u>	<u>\$ 2,154,291</u>	<u>\$ 443,319</u>	<u>\$ 3,956,273</u>

<b>Special Revenue Funds</b>				<b>Debt</b>	<b>Total</b>
<b>Van Duyn</b>	<b>Library</b>	<b>Library Grants</b>	<b>Community</b>	<b>Service Fund</b>	<b>Nonmajor</b>
<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Development</b>	<b>OTASC</b>	<b>Governmental</b>
					<b>Funds</b>
\$ 7,414,582	\$ 1,089,772	\$ 215,939	\$ 300	\$ 117,601	\$ 13,937,182
17,375,817	31,912	-	-	-	20,505,637
-	-	2,502	1,932,902	-	11,808,613
-	534,005	-	-	-	534,005
-	-	-	651,517	-	651,517
162,131	-	-	-	-	240,392
907,798	270,069	806	38,454	-	1,824,188
319,017	-	-	-	8,630,099	9,754,233
<u>\$ 26,179,345</u>	<u>\$ 1,925,758</u>	<u>\$ 219,247</u>	<u>\$ 2,623,173</u>	<u>\$ 8,747,700</u>	<u>\$ 59,255,767</u>
\$ 933,618	\$ 114,167	\$ 5,819	\$ 818,584	\$ -	\$ 5,089,209
1,160,891	616,108	7,336	37,037	-	4,539,355
319,017	-	-	-	-	319,017
4,675,919	-	-	-	-	4,675,919
-	-	-	708,389	-	4,740,264
-	-	-	913,901	-	1,033,165
11,783	-	199,112	132,553	-	2,354,810
<u>7,101,228</u>	<u>730,275</u>	<u>212,267</u>	<u>2,610,464</u>	<u>-</u>	<u>22,751,739</u>
1,069,929	270,069	806	38,454	-	2,064,580
-	-	-	-	8,630,099	8,630,099
18,008,188	925,414	6,174	-	117,601	26,012,076
-	-	-	(25,745)	-	(202,727)
<u>19,078,117</u>	<u>1,195,483</u>	<u>6,980</u>	<u>12,709</u>	<u>8,747,700</u>	<u>36,504,028</u>
<u>\$ 26,179,345</u>	<u>\$ 1,925,758</u>	<u>\$ 219,247</u>	<u>\$ 2,623,173</u>	<u>\$ 8,747,700</u>	<u>\$ 59,255,767</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, 2012**

	<b>Special Revenue Funds</b>				
	<b>General Grants</b>	<b>ONCENTER Fund</b>	<b>County Road</b>	<b>Road Machinery</b>	<b>Water Fund</b>
<b>REVENUES</b>					
Sales tax and use tax	\$ 585,222	\$ 1,472,749	\$ 2,592,887	\$ -	\$ -
Federal aid	15,205,099	-	163,001	-	-
State aid	11,743,029	-	4,802,039	-	-
Departmental	1,142,034	141,610	22,557	1,082,350	9,370,754
Service for other governments	345,518	-	982,955	-	50,000
Tobacco settlement proceeds	-	-	-	-	-
Interest on investments	55,000	-	-	-	9,457
Miscellaneous	2,922,656	1,962,275	34,113	454,886	12,933
Total revenues	<u>31,998,558</u>	<u>3,576,634</u>	<u>8,597,552</u>	<u>1,537,236</u>	<u>9,443,144</u>
<b>EXPENDITURES</b>					
Current:					
General government support	1,829,380	-	-	-	-
Public safety	6,302,321	-	-	-	-
Health	11,941,295	-	-	-	-
Transportation	20,260	-	18,419,397	3,368,804	-
Economic assistance and opportunity	12,133,807	-	-	-	-
Culture and recreation	606,003	3,777,714	-	-	-
Home and community services	1,315,301	-	-	-	6,629,224
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>34,148,367</u>	<u>3,777,714</u>	<u>18,419,397</u>	<u>3,368,804</u>	<u>6,629,224</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,149,809)</u>	<u>(201,080)</u>	<u>(9,821,845)</u>	<u>(1,831,568)</u>	<u>2,813,920</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	1,073,332	-	22,559,749	1,700,054	-
Transfers out	(649)	-	(12,392,559)	-	(1,452,487)
Special item (ONCENTER transfer)	-	201,080	-	-	-
Total other financing sources and (uses)	<u>1,072,683</u>	<u>201,080</u>	<u>10,167,190</u>	<u>1,700,054</u>	<u>(1,452,487)</u>
Net change in fund balance	<u>(1,077,126)</u>	<u>-</u>	<u>345,345</u>	<u>(131,514)</u>	<u>1,361,433</u>
Fund balances- beginning	4,205,966	-	760,422	236,336	1,762,177
Fund balances- ending	<u>\$ 3,128,840</u>	<u>\$ -</u>	<u>\$ 1,105,767</u>	<u>\$ 104,822</u>	<u>\$ 3,123,610</u>

Special Revenue Funds				Debt Service Fund		Total Nonmajor Governmental Funds
Van Duyn Fund	Library Fund	Library Grants	Community Development	OTASC	Eliminations	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,650,858
-	-	(87,080)	4,331,064	-	-	19,612,084
-	1,023,910	355,261	1,219,700	-	-	19,143,939
17,635,983	103,576	-	58,300	-	-	29,557,164
42,018,813	6,385,909	-	-	-	-	49,783,195
-	-	-	-	6,821,381	-	6,821,381
24,563	-	-	-	482,808	-	571,828
56,725	160,241	36,600	1,440	-	-	5,641,869
<u>59,736,084</u>	<u>7,673,636</u>	<u>304,781</u>	<u>5,610,504</u>	<u>7,304,189</u>	<u>-</u>	<u>135,782,318</u>
-	-	-	-	101,511	-	1,930,891
-	-	-	-	-	-	6,302,321
50,933,816	-	-	-	-	-	62,875,111
-	-	-	-	-	-	21,808,461
-	-	-	-	-	-	12,133,807
-	12,595,139	435,334	-	-	-	17,414,190
-	-	-	5,713,240	-	-	13,657,765
-	-	-	-	1,960,000	-	1,960,000
-	-	-	-	5,212,594	-	5,212,594
<u>50,933,816</u>	<u>12,595,139</u>	<u>435,334</u>	<u>5,713,240</u>	<u>7,274,105</u>	<u>-</u>	<u>143,295,140</u>
<u>8,802,268</u>	<u>(4,921,503)</u>	<u>(130,553)</u>	<u>(102,736)</u>	<u>30,084</u>	<u>-</u>	<u>(7,512,822)</u>
-	5,627,399	132	-	-	(4,300)	30,956,366
(567,507)	(459,432)	(4,168)	-	-	4,300	(14,872,502)
-	-	-	-	-	-	201,080
<u>(567,507)</u>	<u>5,167,967</u>	<u>(4,036)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,284,944</u>
8,234,761	246,464	(134,589)	(102,736)	30,084	-	8,772,122
10,843,356	949,019	141,569	115,445	8,717,616	-	27,731,906
<u>\$ 19,078,117</u>	<u>\$ 1,195,483</u>	<u>\$ 6,980</u>	<u>\$ 12,709</u>	<u>\$ 8,747,700</u>	<u>\$ -</u>	<u>\$ 36,504,028</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Grants Fund**  
**Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Sales tax and use tax	68,900	(37,382)	585,222	622,604
Federal Aid				
General government support	-	256,947	37,277	(219,670)
Education	-	681,897	329,803	(352,094)
Public safety	617,633	6,139,616	2,971,697	(3,167,919)
Health	6,874,126	11,467,637	6,645,049	(4,822,588)
Transportation	93,740	1,577,956	54,910	(1,523,046)
Social services	2,955,006	5,511,039	3,047,231	(2,463,808)
Other economic assistance	2,197,000	2,521,499	2,119,132	(402,367)
Total federal aid	<u>12,737,505</u>	<u>28,156,591</u>	<u>15,205,099</u>	<u>(12,951,492)</u>
State Aid				
General government support	-	649,037	185,534	(463,503)
Education	-	285,000	185,719	(99,281)
Public safety	2,623,344	15,238,337	2,203,886	(13,034,451)
Health	4,550,540	7,505,774	4,622,262	(2,883,512)
Social services	1,683,000	3,096,042	1,916,434	(1,179,608)
Other economic assistance	2,597,514	3,421,580	2,500,114	(921,466)
Culture and recreation	100,000	349,498	74,912	(274,586)
Home and community services	85,000	7,145,563	54,168	(7,091,395)
Total state aid	<u>11,639,398</u>	<u>37,690,831</u>	<u>11,743,029</u>	<u>(25,947,802)</u>
Departmental				
General government support	70,316	39,536	65,355	25,819
Public safety	303,135	381,956	177,561	(204,395)
Health	211,100	99,959	247,799	147,840
Culture and recreation	77,096	9,510	645,059	635,549
Home and community services	350,000	910,385	230,641	(679,744)
Total departmental	<u>1,011,647</u>	<u>1,441,346</u>	<u>1,366,415</u>	<u>(74,931)</u>
Service for Other Governments				
Public safety	492,000	456,493	206,501	(249,992)
Health	168,000	432,400	114,017	(318,383)
Other economic assistance	25,000	25,000	25,000	-
Total service for other governments	<u>685,000</u>	<u>913,893</u>	<u>345,518</u>	<u>(568,375)</u>



**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Grants Fund**  
**Year Ended December 31, 2012**

*continued*

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Interest on Investments	-	55,000	55,000	-
Miscellaneous	2,252,219	3,394,010	2,922,656	(471,354)
Transfers from other funds	705,694	1,239,285	1,071,898	(167,387)
Amounts available for appropriations	<u>29,100,363</u>	<u>72,853,574</u>	<u>33,294,837</u>	<u>(39,558,737)</u>
Charges to appropriations (outflows):				
General Government Support				
Board of elections	-	610,564	188,100	422,464
County clerk	70,316	287,458	90,152	197,306
County legislature	-	10,406	601	9,805
District attorney	1,604,385	2,106,058	1,359,537	746,521
Finance, management and budget	-	212,083	50,350	161,733
Law department	-	6,613	6,612	1
Medical examiner	-	801,971	113,207	688,764
Personnel department	-	72,286	551	71,735
Purchasing department	-	71,552	20,270	51,282
Total general government support	<u>1,674,701</u>	<u>4,178,991</u>	<u>1,829,380</u>	<u>2,349,611</u>
Public Safety				
Corrections	360,000	695,526	431,028	264,498
Emergency communications- E911	-	331,446	232,653	98,793
Emergency management	675,309	14,100,614	2,704,652	11,395,962
Probation	499,341	2,354,163	431,188	1,922,975
Sheriff	2,154,762	5,513,735	2,498,308	3,015,427
Special traffic programs	-	72,543	4,492	68,051
Total public safety	<u>3,689,412</u>	<u>23,068,027</u>	<u>6,302,321</u>	<u>16,765,706</u>
Health				
Health	10,395,399	16,840,605	9,670,056	7,170,549
Mental health	2,000,000	3,792,901	2,495,620	1,297,281
Total health	<u>12,395,399</u>	<u>20,633,506</u>	<u>12,165,676</u>	<u>8,467,830</u>

*continued*

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Grants Fund**  
**Year Ended December 31, 2012**

*continued*

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Transportation	-	1,507,557	20,260	1,487,297
Economic Assistance and Opportunity				
Aging and youth	5,901,945	7,991,347	5,787,171	2,204,176
Economic development	-	305,055	(32,152)	337,207
Social services	5,270,006	9,275,886	6,378,788	2,897,098
Total economic assistance and opportunity	<u>11,171,951</u>	<u>17,572,288</u>	<u>12,133,807</u>	<u>5,438,481</u>
Culture and Recreation	<u>168,900</u>	<u>1,463,706</u>	<u>606,003</u>	<u>857,703</u>
Home and Community Services				
Planning agency	-	7,072,154	750,503	6,321,651
Water environment protection	-	1,768,746	564,798	1,203,948
Total home and community service	<u>-</u>	<u>8,840,900</u>	<u>1,315,301</u>	<u>7,525,599</u>
Total charges to appropriations	<u>29,100,363</u>	<u>77,264,975</u>	<u>34,372,748</u>	<u>42,892,227</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (4,411,401)</u>	<u>(1,077,911)</u>	<u>\$ 3,333,490</u>
Unused project balances treated as revenues for financial reporting purposes			1,434	
Unused project balances treated as expenditures for financial reporting purposes			<u>(649)</u>	
Net change in fund balance-GAAP basis			<u>\$ (1,077,126)</u>	

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**ONCENTER Fund**  
**Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<b>Non-GAAP</b>	<b>Variance</b>
	<u>Original</u>	<u>Final</u>	<b>Actual</b>	<b>Favorable</b>
			<b>Amounts</b>	<b>(Unfavorable)</b>
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Sales tax and use tax	-	1,472,749	1,472,749	-
Departmental	-	141,610	141,610	-
Miscellaneous	-	1,962,275	1,962,275	-
Amounts available for appropriations	<u>-</u>	<u>3,576,634</u>	<u>3,576,634</u>	<u>-</u>
Charges to appropriations (outflows):				
Transportation	-	3,777,714	3,777,714	-
Total charges to appropriations	<u>-</u>	<u>3,777,714</u>	<u>3,777,714</u>	<u>-</u>
Other Financing Sources				
Special item (ONCENTER transfer)	-	201,080	201,080	-
Total financing sources and uses	<u>-</u>	<u>201,080</u>	<u>201,080</u>	<u>-</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**County Road Fund**  
**Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Sales tax and use tax	2,736,170	2,736,170	2,592,887	(143,283)
Federal Aid				
Home and community services	-	163,000	163,001	1
Total federal aid	-	163,000	163,001	1
State Aid				
Public safety	-	27,166	27,167	1
Transportation	4,769,433	4,769,433	4,774,872	5,439
Total state aid	4,769,433	4,796,599	4,802,039	5,440
Departmental	3,282,197	3,282,197	3,455,526	173,329
Services for Other Governments	1,760,192	1,760,192	982,955	(777,237)
Miscellaneous	32,734	32,734	34,113	1,379
Transfers from other funds	21,542,749	22,559,749	22,559,749	-
Amounts available for appropriations	34,123,475	35,330,641	34,590,270	(740,371)
Charges to appropriations (outflows):				
Transportation	24,277,042	22,951,514	21,852,366	1,099,148
Total charges to appropriations	24,277,042	22,951,514	21,852,366	1,099,148
Other Financing Uses				
Transfer to other funds	9,846,433	12,392,560	12,392,559	1
Total financing sources and uses	9,846,433	12,392,560	12,392,559	1
Budgetary fund balance, December 31	\$ -	\$ (13,433)	\$ 345,345	\$ 358,778

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Road Machinery Fund**  
**Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Departmental	5,704,485	5,154,485	4,876,752	(277,733)
Miscellaneous	478,268	537,983	454,886	(83,097)
Transfers from other funds	396,180	1,700,054	1,700,054	-
Amounts available for appropriations	<u>6,578,933</u>	<u>7,392,522</u>	<u>7,031,692</u>	<u>(360,830)</u>
Charges to appropriations (outflows):				
Transportation	6,578,933	7,471,696	7,163,206	308,490
Total charges to appropriations	<u>6,578,933</u>	<u>7,471,696</u>	<u>7,163,206</u>	<u>308,490</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (79,174)</u>	<u>\$ (131,514)</u>	<u>\$ (52,340)</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Water Fund**  
**Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Departmental	8,924,834	8,924,834	9,370,754	445,920
Service for Other Governments	50,000	50,000	50,000	-
Interest on Investments	1,300	1,300	9,457	8,157
Miscellaneous	-	-	12,933	12,933
Amounts available for appropriation	<u>8,976,134</u>	<u>8,976,134</u>	<u>9,443,144</u>	<u>467,010</u>
Charges to appropriations (outflows):				
Home and Community Services	7,523,647	7,810,850	6,629,224	1,181,626
Nondepartmental:				
Transfer to other funds	<u>1,452,487</u>	<u>1,452,487</u>	<u>1,452,487</u>	<u>-</u>
Total charges to appropriations	<u>8,976,134</u>	<u>9,263,337</u>	<u>8,081,711</u>	<u>1,181,626</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (287,203)</u>	<u>\$ 1,361,433</u>	<u>\$ 1,648,636</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, 2012**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ 10,361,565	\$ 10,361,565	\$ -	\$ (10,361,565)
Resources (inflows):				
Departmental				
General government support	12,800	12,800	16,020	3,220
Health	16,184,716	16,184,716	17,619,963	1,435,247
Total departmental	<u>16,197,516</u>	<u>16,197,516</u>	<u>17,635,983</u>	<u>1,438,467</u>
Service for Other Governments				
Health	<u>24,363,504</u>	<u>24,363,504</u>	<u>42,018,813</u>	<u>17,655,309</u>
Interest on Investments	<u>-</u>	<u>-</u>	<u>24,563</u>	<u>24,563</u>
Miscellaneous	<u>59,703</u>	<u>59,703</u>	<u>56,725</u>	<u>(2,978)</u>
Amounts available for appropriation	<u>50,982,288</u>	<u>50,982,288</u>	<u>59,736,084</u>	<u>8,753,796</u>
Charges to appropriations (outflows):				
Health	50,414,781	50,762,806	50,933,816	(171,010)
Nondepartmental:				
Transfer to other funds	<u>567,507</u>	<u>567,507</u>	<u>567,507</u>	<u>-</u>
Total charges to appropriations	<u>50,982,288</u>	<u>51,330,313</u>	<u>51,501,323</u>	<u>(171,010)</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (348,025)</u>	<u>\$ 8,234,761</u>	<u>\$ 8,582,786</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Library Fund**  
**Year Ended December 31, 2012**

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual Amounts	Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ 424,658	\$ 424,658	\$ -	\$ (424,658)
Resources (inflows):				
State Aid	963,230	1,050,620	1,023,910	(26,710)
Departmental	1,446,943	1,446,943	1,429,492	(17,451)
Service for Other Governments	6,430,993	6,430,993	6,385,909	(45,084)
Miscellaneous	177,601	177,601	160,241	(17,360)
Transfers from other funds	5,223,231	5,623,231	5,623,231	-
Amounts available for appropriation	14,666,656	15,154,046	14,622,783	(531,263)
Charges to appropriations (outflows):				
Culture and Recreation	14,180,691	14,721,506	13,921,055	800,451
Total charges to appropriations	14,180,691	14,721,506	13,921,055	800,451
Other Financing Uses				
Transfer to other funds	485,965	485,965	459,300	26,665
Total financing sources and uses	485,965	485,965	459,300	26,665
Budgetary fund balance, December 31	\$ -	\$ (53,425)	242,428	\$ 295,853
Unused project balances treated as revenues for financial reporting purposes			4,168	
Unused project balances treated as expenditures for financial reporting purposes			(132)	
Net change in fund balance-GAAP basis			\$ 246,464	



**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Library Grants Fund**  
**Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Federal Aid	-	102,920	(87,080)	(190,000)
State Aid	320,305	596,588	355,261	(241,327)
Miscellaneous	-	36,600	36,600	-
Transfers from other funds	-	(4,036)	-	4,036
Amounts available for appropriation	<u>320,305</u>	<u>732,072</u>	<u>304,781</u>	<u>(427,291)</u>
Charges to appropriations (outflows):				
Culture and Recreation	<u>320,305</u>	<u>873,641</u>	<u>435,334</u>	<u>438,307</u>
Total charges to appropriations	<u>320,305</u>	<u>873,641</u>	<u>435,334</u>	<u>438,307</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (141,569)</u>	(130,553)	<u>\$ 11,016</u>
Unused project balances treated as revenues for financial reporting purposes			132	
Unused project balances treated as expenditures for financial reporting purposes			<u>(4,168)</u>	
Net change in fund balance-GAAP basis			<u>\$ (134,589)</u>	

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Community Development Fund**  
**Year Ended December 31, 2012**

	Budgeted Amounts		Non-GAAP Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Federal Aid				
Health	-	6,304,235	2,136,192	(4,168,043)
Home and community services	3,209,592	9,665,702	2,194,872	(7,470,830)
Total federal aid	3,209,592	15,969,937	4,331,064	(11,638,873)
State Aid				
Home and community services	-	2,235,981	1,219,700	(1,016,281)
Departmental	-	(137,946)	58,300	196,246
Miscellaneous	-	(5,044)	1,440	6,484
Transfers from other funds	659,824	1,254,289	-	(1,254,289)
Amounts available for appropriation	3,869,416	19,317,217	5,610,504	(13,706,713)
Charges to appropriations (outflows):				
Home and Community Services	3,869,416	19,432,662	5,713,240	13,719,422
Total charges to appropriations	3,869,416	19,432,662	5,713,240	13,719,422
Budgetary fund balance, December 31	\$ -	\$ (115,445)	\$ (102,736)	\$ 12,709

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Debt Service Fund**  
**Year Ended December 31, 2012**

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual Amounts	Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ 9,027,068	\$ 9,027,068	\$ 9,027,068	\$ -
Resources (inflows):				
Transfers from other funds	36,914,195	59,594,819	57,626,288	(1,968,531)
Amounts available for appropriation	45,941,263	68,621,887	66,653,356	(1,968,531)
Charges to appropriations (outflows):				
General government support	7,143,203	10,588,703	10,575,450	13,253
Education	2,687,978	4,722,978	4,713,178	9,800
Public safety	7,371,132	7,371,132	7,371,132	-
Health	522,416	522,416	522,416	-
Transportation	7,350,350	21,237,974	21,275,503	(37,529)
Culture and recreation	1,618,325	1,618,325	1,618,325	-
Home and community services:				
Bear trap/Ley creek	102,875	102,875	102,875	-
Bloody brook	157,929	1,117,929	1,113,022	4,907
Central sanitary districts	18,051,744	20,054,244	19,689,021	365,223
Harbor brook	158,920	158,920	158,920	-
Meadow brook	553,904	903,904	860,499	43,405
Water fund	222,487	222,487	222,487	-
Total home and community services	19,247,859	22,560,359	22,146,824	413,535
Total charges to appropriations	45,941,263	68,621,887	68,222,828	399,059
Budgetary fund balance, December 31	\$ -	\$ -	(1,569,472)	\$ (1,569,472)
Interest revenue not considered for budgetary purposes			219,554	
Other financing sources not considered for budgetary purposes:				
Budgetary fund balance is not a current year revenue for budgetary purposes			(9,027,068)	
Bond premium			5,619,538	
Unused project balances treated as revenue for financial reporting purposes			75,345	
Participation in debt service external sources			666,894	
Net change in fund balance- GAAP basis			\$ (4,015,209)	

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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**

	<b>Fiscal Year</b>			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental activities				
Net invested in capital assets	\$ 695,813,404	\$ 700,264,987	\$ 746,413,156	\$ 816,829,338
Restricted	32,953,903	34,648,679	34,221,507	16,657,808
Unrestricted	(14,701,510)	8,287,249	(18,747,419)	3,693,628
Total governmental activities net position	<u>\$ 714,065,797</u>	<u>\$ 743,200,915</u>	<u>\$ 761,887,244</u>	<u>\$ 837,180,774</u>
Business-type activities				
Net invested in capital assets	\$ 12,796,490	\$ 11,975,368	\$ 11,073,722	\$ 10,115,911
Unrestricted	8,590,554	3,123,440	(3,449,148)	(3,930,483)
Total business-type activities net position	<u>\$ 21,387,044</u>	<u>\$ 15,098,808</u>	<u>\$ 7,624,574</u>	<u>\$ 6,185,428</u>
Primary government				
Net invested in capital assets	\$ 708,609,894	\$ 712,240,355	\$ 757,486,878	\$ 826,945,249
Restricted	32,953,903	34,648,679	34,221,507	16,657,808
Unrestricted	(6,110,956)	11,410,689	(22,196,567)	(236,855)
Total primary government net position	<u>\$ 735,452,841</u>	<u>\$ 758,299,723</u>	<u>\$ 769,511,818</u>	<u>\$ 843,366,202</u>

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

**Fiscal Year**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$	811,788,098	\$ 852,007,509	\$ 836,275,910	\$ 842,791,377	\$ 776,806,016	\$ 943,407,659
	17,043,588	19,823,048	22,730,632	24,359,185	24,805,553	24,925,639
	(16,671,873)	(93,367,529)	(128,645,326)	(165,018,646)	(120,866,799)	(291,587,619)
\$	<u>812,159,813</u>	<u>778,463,028</u>	<u>730,361,216</u>	<u>702,131,916</u>	<u>680,744,770</u>	<u>676,745,679</u>
\$	9,583,811	\$ -	\$ -	\$ -	\$ -	\$ -
	(7,503,241)	-	-	-	-	-
\$	<u>2,080,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$	821,371,909	\$ 852,007,509	\$ 836,275,910	\$ 842,791,377	\$ 776,806,016	\$ 943,407,659
	17,043,588	19,823,048	22,730,632	24,359,185	24,805,553	24,925,639
	(24,175,114)	(93,367,529)	(128,645,326)	(165,018,646)	(120,866,799)	(291,587,619)
\$	<u>814,240,383</u>	<u>778,463,028</u>	<u>730,361,216</u>	<u>702,131,916</u>	<u>680,744,770</u>	<u>676,745,679</u>

**County of Onondaga, New York**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*  
**Schedule 2**

	<b>Fiscal Year</b>			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Expenses</b>				
Governmental activities:				
General government support	\$ 53,706,355	\$ 55,124,689	\$ 53,209,794	\$ 198,049,372
Education	40,147,705	45,882,384	55,538,478	52,893,841
Public safety	92,301,423	100,069,769	104,806,261	102,098,062
Health	48,561,044	48,966,452	47,092,053	47,862,668
Transportation	34,412,727	42,822,711	48,375,886	40,492,055
Economic assistance and opportunity	251,390,162	262,894,485	245,813,867	251,375,443
Culture and recreation	28,034,518	19,536,764	29,754,915	32,317,242
Home and community services	66,499,994	68,966,456	74,894,347	40,866,396
Interest on long-term debt	13,990,110	13,236,295	13,980,373	17,135,664
Total governmental activities expenses	<u>629,044,038</u>	<u>657,500,005</u>	<u>673,465,974</u>	<u>783,090,743</u>
Business-type activities:				
Long term care	37,319,214	40,033,404	40,414,138	40,835,455
Total business-type activities expenses	<u>37,319,214</u>	<u>40,033,404</u>	<u>40,414,138</u>	<u>40,835,455</u>
Total primary government expenses	<u>\$ 666,363,252</u>	<u>\$ 697,533,409</u>	<u>\$ 713,880,112</u>	<u>\$ 823,926,198</u>
<b>Program Revenues</b>				
Governmental activities:				
Charges for services	\$ 139,764,555	\$ 138,961,942	\$ 125,788,836	\$ 131,892,315
Operating grants and contributions	207,902,176	200,501,906	198,907,888	201,629,887
Capital grants and contributions	21,078,301	55,674,881	32,626,718	25,946,323
Total governmental activities program revenues	<u>368,745,032</u>	<u>395,138,729</u>	<u>357,323,442</u>	<u>359,468,525</u>
Business-type activities:				
Charges for services	34,004,898	33,445,229	32,515,528	36,136,604
Operating grants and contributions	-	-	-	710,941
Capital grants and contributions	83,199	3,434	6,705	300
Total business-type activities program revenues	<u>34,088,097</u>	<u>33,448,663</u>	<u>32,522,233</u>	<u>36,847,845</u>
Total primary government program revenues	<u>\$ 402,833,129</u>	<u>\$ 428,587,392</u>	<u>\$ 389,845,675</u>	<u>\$ 396,316,370</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$(260,299,006)	\$(262,361,276)	\$(316,142,532)	\$(423,622,218)
Business-type activities	(3,231,117)	(6,584,741)	(7,891,905)	(3,987,610)
Total primary government net expense	<u>\$(263,530,123)</u>	<u>\$(268,946,017)</u>	<u>\$(324,034,437)</u>	<u>\$(427,609,828)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities:				
Real property taxes	\$ 168,211,878	\$ 182,136,568	\$ 187,830,049	\$ 190,835,482
Sales tax and use tax	83,309,067	97,649,876	131,500,537	291,775,749
Investment earnings	3,939,688	3,891,986	7,282,751	10,821,336
Tobacco settlement proceeds	8,177,745	7,797,964	7,908,009	7,243,015
Participation in debt service-external sources	96,540	20,000	307,515	128,186
Sale of receivables	-	-	-	-
Special item (ONCENTER transfer)	-	-	-	-
Transfers and County contributions	-	-	-	(1,888,020)
Total governmental activities	<u>263,734,918</u>	<u>291,496,394</u>	<u>334,828,861</u>	<u>498,915,748</u>
Business-type activities:				
Investment earnings	141,809	135,093	131,648	97,762
Other revenue	159,411	158,963	288,472	562,682
Transfers and County contributions	-	-	-	1,888,020
Total business-type activities	<u>301,220</u>	<u>294,056</u>	<u>420,120</u>	<u>2,548,464</u>
Total primary government	<u>\$ 264,036,138</u>	<u>\$ 291,790,450</u>	<u>\$ 335,248,981</u>	<u>\$ 501,464,212</u>
<b>Change in Net Position</b>				
Governmental activities	\$ 3,435,912	\$ 29,135,118	\$ 18,686,329	\$ 75,293,530
Business-type activities	(2,929,897)	(6,290,685)	(7,471,785)	(1,439,146)
Total primary government	<u>\$ 506,015</u>	<u>\$ 22,844,433</u>	<u>\$ 11,214,544</u>	<u>\$ 73,854,384</u>

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



Fiscal Year					
<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 258,077,035	\$ 218,159,741	\$ 218,932,637	\$ 230,998,064	\$ 168,264,794	\$ 167,937,434
59,975,854	56,115,210	57,018,115	65,147,736	67,898,863	51,230,463
120,830,256	131,896,522	127,630,857	139,640,552	141,546,415	151,420,062
50,465,103	105,762,977	101,141,630	100,695,505	109,899,660	123,164,947
40,683,043	42,074,051	38,522,292	35,937,447	41,477,441	44,554,903
249,502,570	262,786,203	255,717,572	258,479,081	283,357,681	304,096,029
33,395,710	47,748,717	35,388,697	35,214,223	35,394,512	38,422,777
72,756,451	75,444,171	90,521,110	60,919,353	85,755,517	85,256,094
18,020,424	18,174,279	18,694,633	19,072,029	22,144,792	21,816,079
<u>903,706,446</u>	<u>958,161,871</u>	<u>943,567,543</u>	<u>946,103,990</u>	<u>955,739,675</u>	<u>987,898,788</u>
45,739,288	-	-	-	-	-
45,739,288	-	-	-	-	-
<u>\$ 949,445,734</u>	<u>\$ 958,161,871</u>	<u>\$ 943,567,543</u>	<u>\$ 946,103,990</u>	<u>\$ 955,739,675</u>	<u>\$ 987,898,788</u>
\$ 146,275,075	\$ 197,066,748	\$ 180,621,469	\$ 179,931,127	\$ 200,299,414	\$ 211,473,766
196,985,978	199,017,801	215,666,695	213,038,907	213,197,032	214,295,520
32,851,548	19,934,877	11,398,419	17,979,648	30,235,526	55,211,478
<u>376,112,601</u>	<u>416,019,426</u>	<u>407,686,583</u>	<u>410,949,682</u>	<u>443,731,972</u>	<u>480,980,764</u>
36,115,472	-	-	-	-	-
335,771	-	-	-	-	-
-	-	-	-	-	-
36,451,243	-	-	-	-	-
<u>\$ 412,563,844</u>	<u>\$ 416,019,426</u>	<u>\$ 407,686,583</u>	<u>\$ 410,949,682</u>	<u>\$ 443,731,972</u>	<u>\$ 480,980,764</u>
\$(527,593,845)	\$(542,142,445)	\$(535,880,960)	\$(535,154,308)	\$(512,007,703)	\$(506,918,024)
(9,288,045)	-	-	-	-	-
<u>\$(536,881,890)</u>	<u>\$(542,142,445)</u>	<u>\$(535,880,960)</u>	<u>\$(535,154,308)</u>	<u>\$(512,007,703)</u>	<u>\$(506,918,024)</u>
\$ 193,684,291	\$ 189,794,554	\$ 178,297,034	\$ 192,525,831	\$ 164,188,059	\$ 161,254,615
293,999,988	300,164,040	284,918,896	304,589,655	316,703,720	332,217,015
11,901,336	7,859,241	3,385,671	2,349,606	2,146,754	1,757,948
7,529,850	8,358,345	7,806,998	7,055,112	6,688,826	6,821,381
457,419	188,910	284,461	404,804	893,198	666,894
-	-	13,086,088	-	-	-
-	-	-	-	-	201,080
(5,000,000)	-	-	-	-	-
<u>502,572,884</u>	<u>506,365,090</u>	<u>487,779,148</u>	<u>506,925,008</u>	<u>490,620,557</u>	<u>502,918,933</u>
11,761	-	-	-	-	-
171,426	-	-	-	-	-
5,000,000	-	-	-	-	-
5,183,187	-	-	-	-	-
<u>\$ 507,756,071</u>	<u>\$ 506,365,090</u>	<u>\$ 487,779,148</u>	<u>\$ 506,925,008</u>	<u>\$ 490,620,557</u>	<u>\$ 502,918,933</u>
\$ (25,020,961)	\$ (35,777,355)	\$ (48,101,812)	\$ (28,229,300)	\$ (21,387,146)	\$ (3,999,091)
(4,104,858)	-	-	-	-	-
<u>\$ (29,125,819)</u>	<u>\$ (35,777,355)</u>	<u>\$ (48,101,812)</u>	<u>\$ (28,229,300)</u>	<u>\$ (21,387,146)</u>	<u>\$ (3,999,091)</u>

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

	<b>Fiscal Year</b>			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Fund				
Reserved	\$ 3,926,031	\$ 6,166,145	\$ 5,445,826	\$ 6,015,265
Unreserved	54,454,438	45,691,399	60,027,419	78,340,121
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total general fund	<u>\$ 58,380,469</u>	<u>\$ 51,857,544</u>	<u>\$ 65,473,245</u>	<u>\$ 84,355,386</u>
Water Environment Protection Fund				
Reserved	\$ 2,364,169	\$ 2,716,507	\$ 2,838,910	\$ 2,761,504
Unreserved	35,617,011	38,298,915	39,122,352	40,619,873
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Total water environment protection fund	<u>\$ 37,981,180</u>	<u>\$ 41,015,422</u>	<u>\$ 41,961,262</u>	<u>\$ 43,381,377</u>
Debt Service Fund				
Reserved	\$ 33,902,624	\$ 30,965,495	\$ 29,970,705	\$ 31,225,328
Restricted	-	-	-	-
Assigned	-	-	-	-
Total debt service fund	<u>\$ 33,902,624</u>	<u>\$ 30,965,495</u>	<u>\$ 29,970,705</u>	<u>\$ 31,225,328</u>
Capital Projects Fund				
Reserved	\$ 32,362,479	\$ 76,336,401	\$ 102,343,879	\$ 57,862,062
Unreserved	(10,836,488)	(52,160,014)	(62,115,042)	(36,866,958)
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Unassigned	-	-	-	-
Total capital projects fund	<u>\$ 21,525,991</u>	<u>\$ 24,176,387</u>	<u>\$ 40,228,837</u>	<u>\$ 20,995,104</u>
All Other Governmental Funds				
Reserved	\$ 14,525,872	\$ 14,454,429	\$ 15,447,379	\$ 15,304,947
Unreserved, reported in:				
Special revenue funds	6,153,997	5,486,117	5,380,328	3,187,362
Debt service funds	52,524	70,832	69,421	77,680
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 20,732,393</u>	<u>\$ 20,011,378</u>	<u>\$ 20,897,128</u>	<u>\$ 18,569,989</u>

<b>Fiscal Year</b>					
<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 6,086,167	\$ 4,838,089	\$ 5,292,050	\$ 7,808,464	\$ -	\$ -
74,262,985	65,874,512	69,373,888	76,719,455	-	-
-	-	-	-	5,286,175	7,434,194
-	-	-	-	28,919,636	25,068,778
-	-	-	-	64,988,261	67,287,910
<u>\$ 80,349,152</u>	<u>\$ 70,712,601</u>	<u>\$ 74,665,938</u>	<u>\$ 84,527,919</u>	<u>\$ 99,194,072</u>	<u>\$ 99,790,882</u>
\$ 2,486,295	\$ 2,101,093	\$ 1,771,573	\$ 1,503,554	\$ -	\$ -
40,982,235	38,338,151	37,444,904	35,307,697	-	-
-	-	-	-	638,350	920,616
-	-	-	-	34,737,761	36,693,395
<u>\$ 43,468,530</u>	<u>\$ 40,439,244</u>	<u>\$ 39,216,477</u>	<u>\$ 36,811,251</u>	<u>\$ 35,376,111</u>	<u>\$ 37,614,011</u>
\$ 33,510,895	\$ 36,108,118	\$ 41,723,821	\$ 42,165,109	\$ -	\$ -
-	-	-	-	40,817,343	14,073,346
-	-	-	-	-	22,728,788
<u>\$ 33,510,895</u>	<u>\$ 36,108,118</u>	<u>\$ 41,723,821</u>	<u>\$ 42,165,109</u>	<u>\$ 40,817,343</u>	<u>\$ 36,802,134</u>
\$ 41,885,429	\$ 36,932,658	\$ 42,216,680	\$ 60,284,561	\$ -	\$ -
(1,075,381)	(36,619,459)	(25,744,491)	(35,138,763)	-	-
-	-	-	-	-	2,807
-	-	-	-	7,436,576	2,222,194
-	-	-	-	-	(26,333,991)
<u>\$ 40,810,048</u>	<u>\$ 313,199</u>	<u>\$ 16,472,189</u>	<u>\$ 25,145,798</u>	<u>\$ 7,436,576</u>	<u>\$ (24,108,990)</u>
\$ 16,369,235	\$ 18,401,521	\$ 14,243,221	\$ 15,213,437	\$ -	\$ -
4,517,444	17,007,295	12,210,553	5,587,796	-	-
77,680	83,409	90,558	103,728	-	-
-	-	-	-	1,430,751	2,064,580
-	-	-	-	-	8,630,099
-	-	-	-	26,301,155	26,012,076
-	-	-	-	-	(202,727)
<u>\$ 20,964,359</u>	<u>\$ 35,492,225</u>	<u>\$ 26,544,332</u>	<u>\$ 20,904,961</u>	<u>\$ 27,731,906</u>	<u>\$ 36,504,028</u>

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

	<b>Fiscal Year</b>			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Revenues</b>				
Real property taxes and tax items	\$ 171,826,241	\$ 181,500,811	\$ 187,399,916	\$ 192,479,527
Sales tax and use tax	83,309,067	97,649,876	131,500,537	291,775,749
Federal aid	113,396,967	107,883,672	103,029,145	105,419,994
State aid	115,583,510	148,293,115	128,505,461	122,156,216
Departmental	84,648,161	85,623,412	85,193,745	89,680,125
Services for other governments	24,441,877	27,518,666	26,927,638	28,046,479
Tobacco settlement proceeds	8,177,745	7,797,964	7,908,009	7,243,015
Interest on investments	3,848,358	3,772,237	7,056,003	10,538,549
Miscellaneous	19,158,819	17,591,642	7,329,185	7,812,217
Sale of receivables	-	-	-	-
Total revenues	<u>624,390,745</u>	<u>677,631,395</u>	<u>684,849,639</u>	<u>855,151,871</u>
<b>Expenditures</b>				
General government	35,314,694	38,991,724	42,658,045	190,675,941
Education	39,336,174	43,609,654	43,533,866	44,514,055
Public safety	91,746,434	97,717,297	104,074,314	107,715,803
Health	48,607,625	49,532,695	47,082,258	48,097,289
Transportation	22,149,278	22,493,795	22,687,412	23,275,885
Economic assistance and opportunity	254,134,521	260,357,398	245,747,262	251,385,306
Culture and recreation	25,882,844	26,223,679	27,277,029	28,470,612
Home and community services	57,337,081	57,214,807	62,181,444	63,843,619
Capital outlay	86,161,445	69,071,826	92,462,293	113,674,114
Debt service:				
Principal	14,364,297	16,989,705	18,412,632	21,543,166
Interest	13,932,017	13,145,112	13,690,254	14,687,096
Total expenditures	<u>688,966,410</u>	<u>695,347,692</u>	<u>719,806,809</u>	<u>907,882,886</u>
Excess of revenues over (under) expenditures	<u>(64,575,665)</u>	<u>(17,716,297)</u>	<u>(34,957,170)</u>	<u>(52,731,015)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	52,143,744	52,639,067	90,243,708	74,681,596
Transfers out	(52,143,777)	(52,639,067)	(90,243,708)	(76,569,616)
Proceeds of long-term borrowings	33,060,000	18,000,000	728,630,000	35,000,000
Refunding bond	18,630,000	-	-	-
Payments to refund bond escrow agent	(18,630,000)	-	(18,990,501)	-
Participation in debt service-external sources	21,436,962	(4,813,904)	25,597,355	19,568,179
Debt issuance costs	-	-	(836,558)	-
Bond discount	-	-	(669,227,856)	-
Bond premium	481,160	33,770	289,681	38,665
Special item (ONCENTER transfer)	-	-	-	-
Total other financing sources (uses)	<u>54,978,089</u>	<u>13,219,866</u>	<u>65,462,121</u>	<u>52,718,824</u>
Net change in fund balance	<u>\$ (9,597,576)</u>	<u>\$ (4,496,431)</u>	<u>\$ 30,504,951</u>	<u>\$ (12,191)</u>

Debt service as a percentage of noncapital expenditures

4.7%                      4.8%                      5.1%                      4.6%

**Fiscal Year**

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 193,113,915	\$ 185,570,483	\$ 185,104,195	\$ 185,255,928	\$ 159,906,576	\$ 157,356,977
293,999,988	300,164,040	284,918,896	304,589,655	316,703,720	332,217,015
97,933,889	83,694,221	105,752,832	114,096,923	118,766,975	127,052,967
131,903,637	135,258,457	121,312,282	116,921,632	124,665,583	142,454,031
94,014,080	110,230,846	110,692,394	109,832,564	119,803,507	124,833,575
28,552,339	73,261,416	51,729,312	48,435,161	67,633,604	70,159,905
7,529,850	8,358,345	7,806,998	7,055,112	6,688,826	6,821,381
11,435,825	7,450,197	3,242,129	2,273,276	2,075,438	1,699,737
9,790,569	9,907,113	10,240,104	9,769,465	14,213,726	13,388,065
-	-	13,086,088	-	-	-
<u>868,274,092</u>	<u>913,895,118</u>	<u>893,885,230</u>	<u>898,229,716</u>	<u>930,457,955</u>	<u>975,983,653</u>
193,104,467	198,408,248	197,846,093	195,855,982	150,645,016	143,436,270
48,253,633	51,383,514	51,636,672	51,284,124	47,952,884	39,572,323
108,693,796	114,988,343	112,475,714	123,386,485	122,444,760	131,927,650
50,496,551	94,432,295	95,871,458	87,784,835	99,230,390	114,665,022
25,849,968	26,363,171	24,967,034	24,364,447	26,982,740	25,696,539
247,184,758	255,156,067	249,041,562	250,929,288	276,596,788	296,129,276
29,028,545	29,944,767	29,676,868	29,252,876	29,150,063	30,352,729
66,133,298	68,102,328	70,027,487	67,870,619	70,676,114	66,608,800
98,433,440	87,598,359	72,366,843	91,379,812	104,939,126	167,688,051
21,888,221	25,138,438	28,284,206	24,080,873	27,381,800	33,136,216
15,338,992	16,155,774	16,305,652	17,846,002	19,857,818	19,206,417
<u>904,405,669</u>	<u>967,671,304</u>	<u>948,499,589</u>	<u>964,035,343</u>	<u>975,857,499</u>	<u>1,068,419,293</u>
<u>(36,131,577)</u>	<u>(53,776,186)</u>	<u>(54,614,359)</u>	<u>(65,805,627)</u>	<u>(45,399,544)</u>	<u>(92,435,640)</u>
79,297,472	89,026,390	73,635,007	66,137,762	73,898,633	84,253,948
(84,297,472)	(89,026,390)	(73,635,007)	(66,137,762)	(73,898,633)	(84,253,948)
25,600,000	-	61,725,000	53,625,000	33,755,000	51,425,000
-	-	33,345,000	-	-	20,615,000
-	-	(36,558,388)	-	-	(22,680,624)
35,431,293	13,374,962	4,498,508	19,087,111	9,987,427	13,301,703
-	-	-	-	-	-
-	-	-	-	-	-
684,282	-	7,161,609	4,025,795	2,658,087	5,619,538
-	-	-	-	-	201,080
<u>56,715,575</u>	<u>13,374,962</u>	<u>70,171,729</u>	<u>76,737,906</u>	<u>46,400,514</u>	<u>68,481,697</u>
<u>\$ 20,583,998</u>	<u>\$ (40,401,224)</u>	<u>\$ 15,557,370</u>	<u>\$ 10,932,279</u>	<u>\$ 1,000,970</u>	<u>\$ (23,953,943)</u>

4.6%

4.7%

5.1%

4.8%

5.4%

5.8%

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

<b>Fiscal Year Ended</b>	<b><u>REAL PROPERTY</u></b>		<b><u>EXEMPTIONS</u></b>		<b><u>TAXABLE</u></b>		<b>Taxable Assessed Value To Full Value</b>	<b>Per \$1,000 Full Value Tax Rate</b>
	<b>Assessed Value</b>	<b>Full Value</b>	<b>Assessed Value</b>	<b>Full Value</b>	<b>Assessed Value</b>	<b>Full Value</b>		
2003	18,687,257	22,865,750	5,805,631	6,429,360	12,881,626	16,436,390	78.37%	8.68
2004	21,304,036	25,815,758	6,154,750	6,810,315	15,149,286	19,005,443	79.71%	9.06
2005	22,024,988	26,705,334	6,252,097	6,973,119	15,772,891	19,732,215	79.93%	8.86
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

**COUNTY OF ONONDAGA, NEW YORK**  
**Principal Property Taxpayers**  
**Current Year and Nine Years Ago**  
**Schedule 6**

<b>TAXPAYER</b>	<b>2012</b>			<b>2003</b>		
	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage Of Total Taxable Assessed Value</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage Of Total Taxable Assessed Value</b>
National Grid / Niagara Mohawk	\$ 738,486,630	1	2.76%	\$ 647,181,017	1	3.42%
VERIZON / NY Telephone Co.	194,044,918	2	0.73%	154,214,489	2	0.81%
HUB Properties Trust	69,531,632	3	0.26%	-	-	-
Wegmans Food Markets	55,530,892	4	0.21%	36,356,000	5	0.19%
Shoppingtown Mall LP	53,621,400	5	0.20%	52,521,000	3	0.28%
Bristol Myers Squibb	44,691,800	6	0.17%	37,202,600	4	0.20%
Great Northern Holdings	38,856,913	7	0.15%	-	-	-
Syracuse Mob LLC	26,804,734	8	0.10%	-	-	-
Nob Hill of Syracuse Apartments	21,584,994	9	0.08%	18,208,900	10	0.10%
Aldi Inc.	21,215,000	10	0.08%	-	-	-
Carrier Corporation	-	-	-	27,213,000	6	0.14%
Home Properties	-	-	-	26,974,700	7	0.14%
New Process Gear, Inc.	-	-	-	22,000,000	8	0.12%
Crucible Materials	-	-	-	20,215,000	9	0.11%
<b>Total</b>	<b>\$ 1,264,368,913</b>		<b>4.74%</b>	<b>\$ 1,042,086,706</b>		<b>5.51%</b>

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

<b><u>Fiscal Year Ended</u></b>	<b><u>Taxes Levied for the Fiscal Year</u></b>	<b><u>Collected within the Fiscal Year of the Levy</u></b>			<b><u>Total Collections to Date</u></b>	
		<b><u>Amount</u></b>	<b><u>Percentage of Levy</u></b>	<b><u>Collections in Subsequent Years</u></b>	<b><u>Amount</u></b>	<b><u>Percentage of Levy</u></b>
2003	\$ 274,649,355	\$ 264,694,937	96.38%	\$ 9,367,963	274,012,394	99.77%
2004	297,421,392	287,764,386	96.75%	8,935,936	296,700,322	99.76%
2005	300,860,868	291,355,908	96.84%	8,807,663	300,163,571	99.77%
2006	311,639,215	301,888,439	96.87%	8,760,952	310,649,391	99.68%
2007	327,022,143	316,589,528	96.81%	8,443,817	325,033,345	99.39%
2008	334,648,785	321,878,456	96.18%	10,095,217	331,973,673	99.20%
2009	341,497,443	334,543,258	97.96%	3,170,249	337,713,507	98.89%
2010	353,325,744	337,992,603	95.66%	9,668,876	347,661,479	98.40%
2011	377,756,416	362,859,235	96.06%	5,179,906	368,039,141	97.43%
2012	387,239,302	372,065,190	96.08%	-	372,065,190	96.08%



**COUNTY OF ONONDAGA, NEW YORK**  
**Overlapping and Underlying Governmental Activities Debt**  
**As of December 31, 2012**  
*(dollars in thousands)*  
**Schedule 8**

<u><b>GOVERNMENTAL UNIT</b></u>	<u><b>Debt Outstanding</b></u>	<u><b>Estimated Percentage Applicable</b></u>
County of Onondaga	\$ 461,049	29.84%
Total Overlapping Debt	<u>\$ 461,049</u>	<u>29.84%</u>
<b>Political subdivisions within Onondaga County:</b>		
Towns (as of 12/31/2011)	\$ 65,132	4.21%
Villages (as of 5/31/2012)	44,383	2.87%
School districts (as of 6/30/2012)	591,850	38.30%
City of Syracuse and city schools (as of 5/16/2012)	361,380	23.39%
Fire districts (as of 12/31/2011)	21,497	1.39%
Total Underlying Debt	<u>\$ 1,084,242</u>	<u>70.16%</u>
<b>Total Overlapping and Underlying Debt</b>	<b>\$ 1,545,291</b>	<b>100.00%</b>

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

	<b>Fiscal Year</b>									
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Debt limit	\$1,140,803	\$1,160,205	\$ 1,187,041	\$1,229,383	\$1,283,825	\$1,331,236	\$1,523,511	\$1,632,193	\$1,701,089	\$1,747,508
Total net debt applicable to limit	125,313	131,326	122,381	138,124	146,085	119,427	159,798	184,570	192,911	218,412
Legal debt margin	<u>\$1,015,490</u>	<u>\$1,028,879</u>	<u>\$ 1,064,660</u>	<u>\$1,091,259</u>	<u>\$1,137,740</u>	<u>\$1,211,809</u>	<u>\$1,363,713</u>	<u>\$1,447,623</u>	<u>\$1,508,178</u>	<u>\$1,529,096</u>
Total net debt applicable to the limit as a percentage of debt limit	10.98%	11.32%	10.31%	11.24%	11.38%	8.97%	10.49%	11.31%	11.34%	12.50%

**Legal Debt Margin Calculation for Fiscal Year 2012**

Assessed value - 5 year average	<u>\$24,964,402</u>
<b>Legal debt margin:</b>	
Debt limit (7% of total assessed value)	1,747,508
Debt applicable to limit:	
General obligation bonds	461,049
Less: Excludable debt	(224,276)
Amount set aside for repayment of general obligation debt	<u>(18,361)</u>
Total net debt applicable to limit	<u>218,412</u>
Legal debt margin	<u><u>\$1,529,096</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**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>BANs Payable</b>	<b>Percentage of Actual Taxable</b>		<b>Per Capita</b>
			<b>Value of Property</b>		
2003	\$ 150,426	\$ 37,139	0.99%	\$	407
2004	155,385	23,299	0.94%		387
2005	150,167	26,153	0.89%		383
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

**Other Governmental Activities Debt**

<b>Fiscal Year</b>	<b>OTASC Bonds</b>	<b>E-911 Loans</b>	<b>EFC Loans</b>	<b>Total Other Bonds and Loans</b>	<b>Total Primary Government</b>	<b>Percentage of Personal Income</b>	<b>Per Capita</b>
2003	\$ 108,380	\$ 835	\$ 78,102	\$ 187,317	\$ 374,882	1.22%	\$ 813
2004	106,865	720	71,832	179,417	358,101	1.12%	776
2005	136,667	630	94,520	231,817	408,137	1.23%	886
2006	134,877	6,540	124,295	265,712	450,302	1.29%	977
2007	132,977	-	145,538	278,515	459,573	1.23%	996
2008	137,608	-	148,745	286,353	458,523	1.16%	989
2009	133,898	-	145,573	279,471	499,214	1.30%	1,072
2010	134,349	-	163,294	297,643	544,838	1.37%	1,167
2011	135,228	-	164,892	300,120	562,342	1.36%	1,203
2012	136,056	-	171,444	307,500	597,104	1.44%	1,279

**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>
2003	460,961	30,667	73,563	5.1%
2004	461,412	31,870	73,055	5.1%
2005	460,910	33,181	73,367	4.5%
2006	460,925	34,947	71,871	4.4%
2007	461,287	37,490	72,564	4.1%
2008	463,472	39,443	71,375	5.2%
2009	465,633	38,357	70,768	7.7%
2010	467,026	39,814	69,891	8.1%
2011	467,542	41,389	70,650	7.7%
2012	466,852	41,389	67,881	8.1%

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

<b><u>Employer</u></b>	<b><u>2012</u></b>			<b><u>2003</u></b>		
	<b><u>Employees</u></b>	<b><u>Rank</u></b>	<b><u>Percentage of County Employment</u></b>	<b><u>Employees</u></b>	<b><u>Rank</u></b>	<b><u>Percentage of County Employment</u></b>
SUNY Upstate Medical University	9,457	1	4.47%	5,500	1	2.24%
Syracuse University	5,189	2	2.45%	5,250	2	2.14%
Wegmans Food Markets	4,100	3	1.94%	4,250	3	1.73%
St. Joseph's Hospital Health Center	3,400	4	1.61%	3,250	5	1.33%
Crouse Hospital	2,700	5	1.28%	1,750	9	0.71%
Loretto	2,700	6	1.28%	-	-	-
Lockheed Martin Corporation	2,300	7	1.09%	2,250	8	0.92%
Raymour and Flannigan	1,900	8	0.90%	-	-	-
National Grid/Niagara Mohawk	1,809	9	0.86%	2,700	7	1.10%
Carrier Corp.	1,600	10	0.76%	2,750	6	1.12%
Magna Drivetrain-New Process Gear Inc	-	-	-	3,750	4	1.53%
P & C Food Markets	-	-	-	1,750	10	0.71%
<b>Total</b>	<b><u>35,155</u></b>		<b><u>16.63%</u></b>	<b><u>33,200</u></b>		<b><u>13.55%</u></b>

**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**

<b>Function/Program</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
County clerk	35	38	38	38	36
County comptroller	36	38	36	35	36
County executive	11	11	11	10	11
County legislature	24	26	26	26	26
District attorney	93	99	94	95	95
Elections board	15	16	16	17	17
Facilities management	108	108	115	112	115
Finance, management and budget	36	34	30	32	32
Information technology	63	74	73	72	74
Law department	44	44	43	42	42
Personnel department	30	26	29	25	26
Purchasing department	18	18	15	14	14
<b>General Government Support</b>	<b>513</b>	<b>532</b>	<b>526</b>	<b>518</b>	<b>524</b>
Corrections	199	196	187	188	188
Emergency communications	130	137	139	141	144
Emergency management	5	6	7	7	7
Probation	136	137	134	135	136
Sheriff civil	330	331	321	326	327
Sheriff custody	280	282	278	274	279
STOP DWI	1	1	1	0	0
<b>Public Safety</b>	<b>1,081</b>	<b>1,090</b>	<b>1,067</b>	<b>1,071</b>	<b>1,081</b>
Health	378	383	370	363	355
LTC community services	14	12	13	11	11
LTC Van Ddyn	551	570	545	545	531
Mental health department	91	92	85	86	85
<b>Health</b>	<b>1,034</b>	<b>1,057</b>	<b>1,013</b>	<b>1,005</b>	<b>982</b>
Transportation	206	204	199	190	189
<b>Transportation</b>	<b>206</b>	<b>204</b>	<b>199</b>	<b>190</b>	<b>189</b>
Economic development	3	3	6	6	6
Job training administration	9	8	8	7	7
Social services department	801	749	728	730	727
Veterans service agency	3	3	2	2	3
<b>Economic Assistance</b>	<b>816</b>	<b>763</b>	<b>744</b>	<b>745</b>	<b>743</b>
Aging and youth	19	18	18	17	17
Onondaga public libraries	64	60	58	59	59
Syracuse branch libraries	57	60	59	61	57
Parks and recreation	114	116	111	117	117
<b>Culture &amp; Recreation</b>	<b>254</b>	<b>254</b>	<b>246</b>	<b>254</b>	<b>250</b>
Community development	12	12	13	13	12
Human rights commission	5	4	4	4	4
Office of the environment	1	1	1	1	1
Onondaga planning agency	14	17	16	15	16
Water board	36	36	38	38	38
Water environment protection	367	371	383	387	386
<b>Home &amp; Community Services</b>	<b>435</b>	<b>441</b>	<b>455</b>	<b>458</b>	<b>457</b>
<b>Total</b>	<b>4,339</b>	<b>4,341</b>	<b>4,250</b>	<b>4,241</b>	<b>4,226</b>

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**

<b>Function/Program</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
County clerk	39	38	37	35	35
County comptroller	36	37	33	31	31
County executive	9	13	10	11	11
County legislature	27	26	27	24	24
District attorney	100	97	94	93	93
Elections board	17	20	15	16	16
Facilities management	107	103	92	103	103
Finance, management and budget	31	29	28	27	27
Information technology	76	75	74	74	74
Law department	38	40	40	38	38
Personnel department	25	26	21	27	27
Purchasing department	12	15	13	16	16
<b>General Government Support</b>	<b>517</b>	<b>519</b>	<b>484</b>	<b>495</b>	<b>495</b>
Corrections	189	192	192	180	180
Emergency communications	145	149	148	137	137
Emergency management	7	7	5	6	6
Probation	140	145	119	87	107
Sheriff civil	285	300	294	263	263
Sheriff custody	276	278	284	277	277
STOP DWI	0	0	0	0	0
<b>Public Safety</b>	<b>1,042</b>	<b>1,071</b>	<b>1,042</b>	<b>950</b>	<b>970</b>
Health	364	371	359	297	297
LTC community services	14	16	15	0	0
LTC Van Duyn	559	525	525	504	504
Mental health department	80	80	80	53	53
<b>Health</b>	<b>1,017</b>	<b>992</b>	<b>979</b>	<b>854</b>	<b>854</b>
Transportation	197	195	177	163	163
<b>Transportation</b>	<b>197</b>	<b>195</b>	<b>177</b>	<b>163</b>	<b>163</b>
Economic development	7	7	5	6	6
Job training administration	6	6	4	2	2
Social services department	733	727	683	690	690
Veterans service agency	2	3	3	3	3
<b>Economic Assistance</b>	<b>748</b>	<b>743</b>	<b>695</b>	<b>701</b>	<b>701</b>
Aging and youth	18	19	17	18	18
Onondaga public libraries	56	57	57	55	55
Syracuse branch libraries	54	60	59	53	53
Parks and recreation	119	117	103	86	86
<b>Culture &amp; Recreation</b>	<b>247</b>	<b>253</b>	<b>236</b>	<b>212</b>	<b>212</b>
Community development	13	13	16	17	17
Human rights commission	4	4	0	0	0
Office of the environment	1	1	1	1	1
Onondaga planning agency	16	17	16	14	14
Water board	35	36	37	25	25
Water environment protection	387	387	377	370	370
<b>Home &amp; Community Services</b>	<b>456</b>	<b>458</b>	<b>447</b>	<b>427</b>	<b>427</b>
<b>Total</b>	<b>4,224</b>	<b>4,231</b>	<b>4,060</b>	<b>3,802</b>	<b>3,822</b>

Source: Management and Budget

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

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Police protection										
Number of police personnel and officers	585	585	585	540	530	538	537	516	502	499
Number of police vehicles	174	174	199	199	199	206	206	209	208	210
Number of stations	8	8	8	7	7	8	8	8	7	7
Highways										
Miles of streets maintained	802	802	802	857	857	792	792	792	793	793
Road signs installed	1,100	794	854	957	1,025	853	1,105	923	1,168	1,180
Signal lights	88	89	90	93	93	98	100	101	102	102
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	56	56
Park acreage	6,580	6,580	6,580	6,580	6,580	6,580	6,580	6,580	6,580	6,580
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)	112,000	112,000	112,000	117,000	116,200	116,200	119,700	119,700	119,700	119,700
Miles of sanitary sewers	3,028	3,028	3,028	3,037	3,047	3,060	3,065	3,065	3,067	3,072
Number of pumping stations	120	120	120	140	150	148	149	149	151	153
Number of sewer units	181,248	181,248	181,248	181,500	180,901	180,938	181,425	181,269	179,863	179,863
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	81	81	81	92	92	92	92	92	92
Number of service connections	48	48	48	48	51	51	51	51	51	47