

**COUNTY OF ONONDAGA, NEW YORK  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
EFFECTIVE JANUARY 1, 2015**

**PREPARED BY THE COMPTROLLER'S OFFICE**

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**COUNTY OF ONONDAGA, NEW YORK  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FISCAL YEAR ENDED DECEMBER 31, 2014  
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**INTRODUCTORY**  
**SECTION**  
**(UNAUDITED)**

**COUNTY OF ONONDAGA, NEW YORK**

**LIST OF PRINCIPAL OFFICIALS**

**COUNTY LEGISLATURE**

EFFECTIVE JANUARY 1, 2015

CHAIRMAN: J. RYAN MCMAHON II

PEGGY CHASE

CASEY E. JORDAN

MICHAEL E. PLOCHOCKI

JIM CORL

PATRICK M. KILMARTIN \*

KATHLEEN A. RAPP

JOHN C. DOUGHERTY

DAVID H. KNAPP \*\*

CHRISTOPHER J. RYAN

LINDA R. ERVIN \*

DANNY J. LIEDKA

DEREK T. SHEPARD JR.

KEVIN A. HOLMQUIST

BRIAN F. MAY

JUDITH A. TASSONE

MONICA WILLIAMS

\* FLOOR LEADERS

\*\* CHAIR, WAYS & MEANS COMMITTEE

**COUNTY COMPTROLLER**

ROBERT E. ANTONACCI II, CPA

**COUNTY EXECUTIVE**

JOANNE M. MAHONEY

**CHIEF FISCAL OFFICER**

STEVEN MORGAN

**COUNTY SHERIFF**

EUGENE J. CONWAY

**DISTRICT ATTORNEY**

WILLIAM J. FITZPATRICK

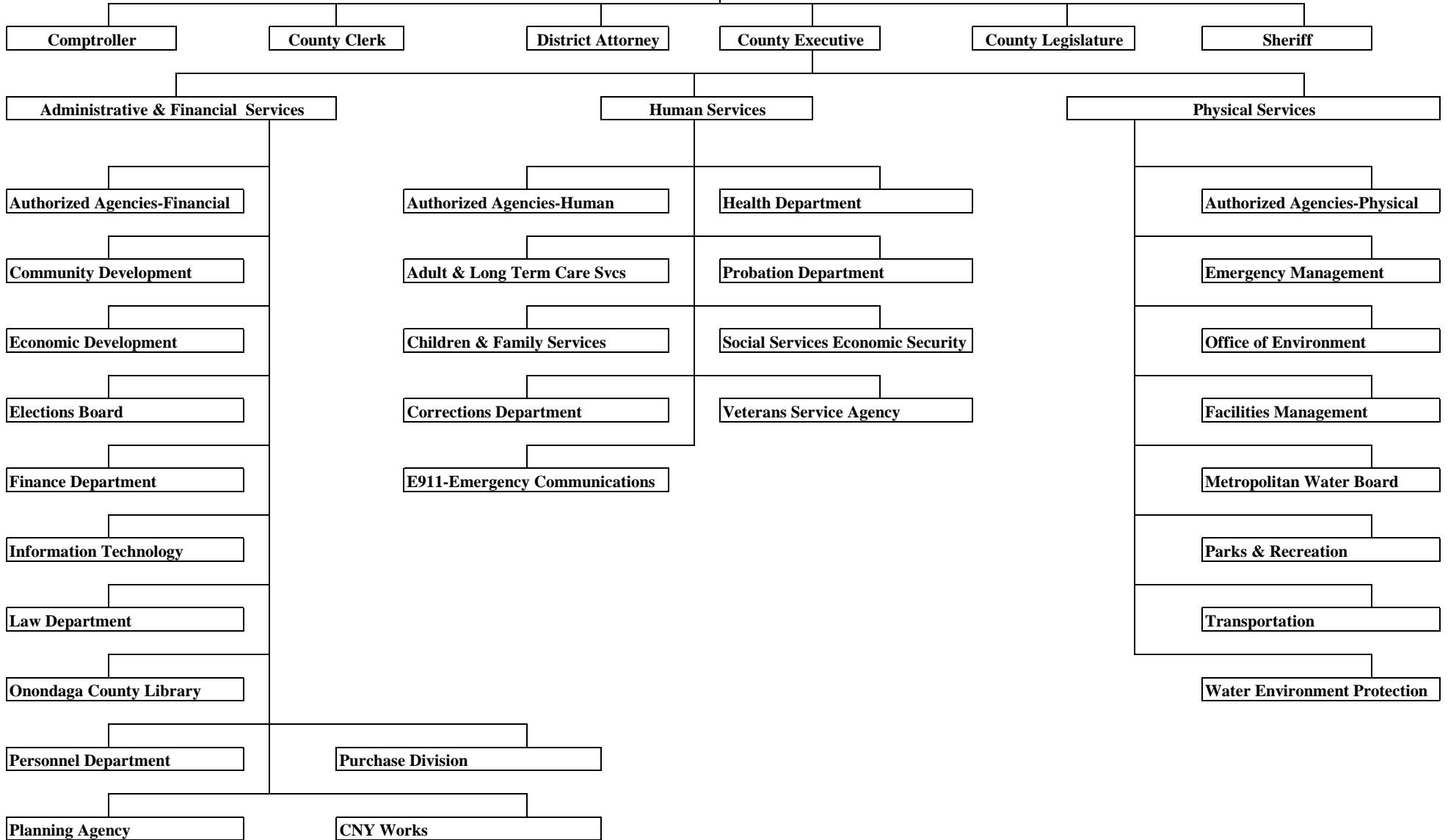
**COUNTY CLERK**

SANDRA A. SCHEPP

COUNTY OF ONONDAGA

ORGANIZATION CHART

VOTERS





Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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James V. Maturo  
Deputy Comptroller/Accounting

Philip M. Britt  
Deputy Comptroller/Audit

April 13, 2015

To the Citizens of Onondaga County:

I am pleased to submit the Comprehensive Annual Financial Report of Onondaga County for the year ended December 31, 2014. Responsibility for accuracy of the data as well as the completeness and fairness of its presentation, including all disclosures, rests with the management of this government. To provide a reasonable basis for making these representations, the County has established a comprehensive set of internal controls that is designed to protect the government's assets from loss, theft, or misuse. These controls also allow the County reliable information for the preparation of these financial statements. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of financial operations of the County in accordance with accounting policies generally accepted in the United States of America. All disclosures considered necessary for the reader to gain an understanding of the County's financial activities have been included.

The County has engaged independent auditors who have audited the basic financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditors have concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's basic financial statements for the fiscal year ended December 31, 2014, are fairly presented in conformity with U.S. generally accepted accounting policies. The report of the independent auditors can be found on page viii of the financial section of this report.

The independent audit of the financial statements was part of a broader, federally mandated "Single Audit". The County is required to undergo an annual audit in conformity with the provision of the Single Audit Act 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 of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.



## Government Profile

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

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

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

The County maintains a budgetary control system to ensure compliance with the annual adopted budget and with other applicable laws. Budgetary control is achieved by use of a pre-encumbrance system that reserves available appropriations prior to the initiation of the contract process. This system has the advantage of centrally accounting for a County department's expenditure plans prior to actual development



of contracts. Upon finalization of contracts, the pre-encumbrance is replaced by an encumbrance. Encumbered amounts do not lapse at year-end, but are re-appropriated into the ensuing year's budget as prescribed by Onondaga County Law. The County Comptroller submits to the Legislature a monthly report of revenues and expenses compared to budget. Additionally, the Executive Department's Division of Management and Budget submits to the Legislature a quarterly report of budgetary projections.

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

### **Factors Affecting Financial Condition**

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

Onondaga County ended 2014 with a \$5.1 million favorable variance vs. budget. Better than expected property tax collections, reduced fringe benefit costs, and stabilizing mandates drove the surplus. Prior year property tax collections exceeded expectations by \$5 million while a \$3 million retirement contribution credit resulting from the transfer of Van Duyn drove down benefit costs. Mandated costs grew at a lower rate than expected also contributing to the County's surplus. Temporary Assistance caseloads have leveled and more people enter the workforce while costs for special children's services continued to decrease.

In June 2014, Onondaga County issued \$34.8 million in General Obligation (GO) Serial Bonds. Borrowing rates are at historically low rates and the true interest cost of the GO's was 2.63%. The rating agencies continue to recognize Onondaga County's solid financial position and Moody's, Standard & Poor's, and Fitch rated the County Aa2, AA+ and AAA respectively. This distinguishes Onondaga as one of the highest-rated New York State counties.

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

**Long Term Financial Planning:** Each year the County prepares a six-year Capital Improvement Plan (CIP). The CIP process is both a programmatic and fiscal tool, providing an opportunity for decision makers to regularly evaluate infrastructure needs and competing capital investments within a fiscal framework that includes debt service projections and future operating costs. For 2014 the County considered only those projects that could be initiated during the six year capital planning period. The current capital plan outlines 56 projects totaling \$628 million with \$232 million of the resources targeted for Water Environment improvements and \$155 million for road infrastructure and maintenance.



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

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

**Onondaga Lake.** Onondaga County entered into an Amended Consent Judgment (ACJ) in 1998 that established a plan to reduce sewage outflows into Onondaga Lake through specific improvements to the Metropolitan Wastewater Treatment Plant and abatement of combined sewer overflows. Total project costs are currently estimated at \$695.4 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 \$122.6 million in Federal funds (inclusive of assistance from the U.S. Army Corps of Engineers). The Harbor Brook project received ARRA funds of \$11.8 million in loan forgiveness. In addition, the County has received \$13.8 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 \$258.1 million in EFC long term loans to fund lake projects. The County anticipates \$117.4 million in local funding for the gross capital costs associated with the ACJ in its Capital Improvement Plan.

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

**Cash management.** New York State Law directs which type of investments its counties may use to invest idle cash. Those types of investments are more fully described in Note 3 to the financial statements. Income as a result of these investments was \$1,282,756 in 2014.

**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 3,795 retirees and survivors 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.

Sincerely,

A handwritten signature in blue ink that reads "Robert E. Antonacci II CPA". The signature is stylized and includes a horizontal line at the end.

Robert E. Antonacci II, CPA



**FINANCIAL**  
**SECTION**

## INDEPENDENT AUDITOR'S REPORT

April 13, 2015

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

### **Report on Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Onondaga, New York (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Onondaga County Community College (OCC), Onondaga Civic Development Corporation (OCDC) and Friends of the Rosamond Gifford Zoo (The Friends), which together represent approximately 98% of both assets and operating revenues and approximately 96% of net position 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 OCC, OCDC, and The Friends is based solely upon the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of The Friends was not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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(Continued)  
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## **INDEPENDENT AUDITOR'S REPORT**

(Continued)

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

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

### **Opinions**

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Onondaga, New York as of December 31, 2014, 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 xi-xxi and 43-46 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.

#### *Other Information*

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

(Continued)



**INDEPENDENT AUDITOR'S REPORT**  
(Continued)

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 2015, on our consideration of the County of Onondaga, New York's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Onondaga, New York's internal control over financial reporting and compliance.

*Bonadio & Co., LLP*

As management of Onondaga County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2014. 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 \$560,813,111 (*net position*).
- The government's total net position decreased by \$28,380,403.
- As of the close of the current fiscal year, Onondaga County's governmental funds reported combined ending fund balances of \$231,011,891, an increase of \$55,302,246 in comparison with the prior year.
- At the end of the current fiscal year, total fund balance for the general fund was \$87,705,916, or 11.4% of total budgetary basis general fund revenues.
- Onondaga County's governmental activities long-term liabilities, including premium and issuance discounts on debt, increased by \$100,764,965 or 9.5%, during the current fiscal year.

## Overview of the Financial Statements

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

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

The statement of net position presents information on all of the County's assets, liabilities and deferrals, with the difference 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, Onondaga County Housing Development Fund Company, Friends of Rosamond Gifford Zoo, Onondaga Civic Development Corporation 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 43-46.

Combining statements for nonmajor governmental funds are presented immediately following the required supplementary information on pages 47-50 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 \$560,813,111 at the close of the 2014 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 \$887,775,290. 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 \$32,399,308. The remaining (\$359,361,487) is unrestricted net deficit.

## County of Onondaga's Net Position

	<b>Governmental activities</b>	
	<b>2013</b>	<b>2014</b>
Current and other assets	\$ 421,261,766	\$ 489,913,565
Capital assets	1,432,427,824	1,454,441,823
<b>Total assets</b>	<b>1,853,689,590</b>	<b>1,944,355,388</b>
Deferred Outflow of Resources	818,213	1,263,572
Long-term liabilities	1,044,194,190	1,165,046,859
Other liabilities	184,712,110	202,791,521
<b>Total liabilities</b>	<b>1,228,906,300</b>	<b>1,367,838,380</b>
Deferred Inflow of Resources	36,407,989	16,967,469
<b>Net Position:</b>		
Net investment in capital assets	934,565,871	887,775,290
Restricted	29,882,211	32,399,308
Unrestricted	(375,254,568)	(359,361,487)
<b>Total net position</b>	<b>\$ 589,193,514</b>	<b>\$ 560,813,111</b>

The County's net position decreased by \$28,380,403. The net increase in long-term debt of \$101,764,965 exceeded the increase in fixed assets of \$22,013,999. Increases in the County's post-employment health benefits of \$33.7 million and \$59.5 million increase in debt associated with the clean-up of Onondaga Lake were the major factors in the decrease in net position overcoming the \$55,302,246 surplus reported at the fund level.



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

	<b>Governmental activities</b>	
	<b>2013</b>	<b>2014</b>
Revenues:		
Program Revenue:		
Charges for services	\$ 196,227,634	\$ 169,451,827
Operating grants and contributions	217,515,933	213,713,841
Capital grants and contributions	26,009,155	11,735,005
General Revenue:		
Property taxes	150,423,597	150,635,859
Other taxes	339,658,462	349,646,335
Other	9,027,476	24,664,227
Total revenues	<u>938,862,257</u>	<u>919,847,094</u>
Expenses:		
General government support	163,070,675	161,370,350
Education	58,500,840	50,010,541
Public Safety	160,050,080	150,676,597
Health	122,005,552	52,897,363
Transportation	52,391,343	50,092,075
Economic assistance and opportunity	304,315,508	314,924,118
Culture and recreation	46,524,048	45,112,740
Home and community services	88,411,166	98,127,873
Interest on long-term debt	21,967,688	25,015,840
Total expenses	<u>1,017,236,900</u>	<u>948,227,497</u>
Deficiency in revenues over expenses	(78,374,643)	(28,380,403)
Special Items (ONCENTER and Van Duyn Transfer)	(7,046,875)	-
Decrease in net position	(85,421,518)	(28,380,403)
Net position - Beginning	674,615,032	589,193,514
Net position - Ending	<u>\$ 589,193,514</u>	<u>\$ 560,813,111</u>

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## Financial Analysis of the Government's Funds

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

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

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund is \$68,071,369 while total fund balance is \$87,705,916. 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 8.8% of total budgetary basis general fund expenditures, while total fund balance represents 11.3% of that same amount.

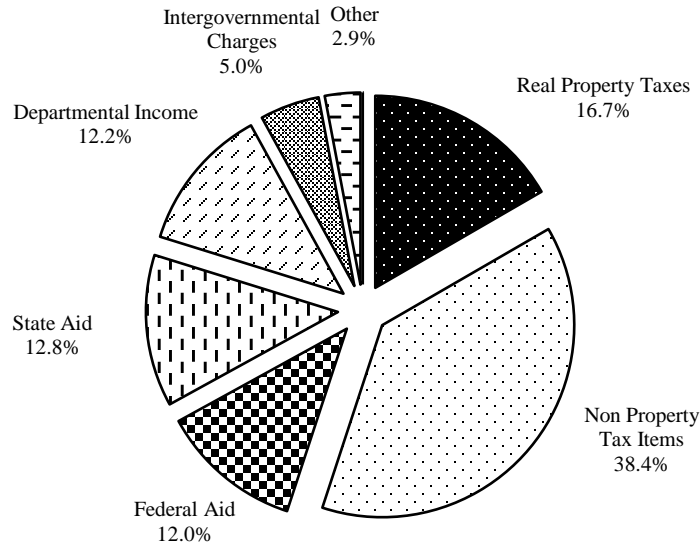
The general fund's fund balance decreased by \$9,245,815 during the current fiscal year. In 2014, the County planned to use \$14.3 million of fund balance to offset operations. The County experienced better than expected property tax collections. Prior year property tax collections as well as deferred and uncollected collections outperformed budget by a combined \$2.8 million. 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. The increase in property taxes and lower than expected mandated costs offset \$5.1 million of the planned use of fund balance.

Water Environment Protection appropriated approximately \$1.4 million in prior years fund balance into 2014 operations. Expenditures finishing \$3.7 million under budget offset charges for services the use of any appropriated fund balance. The result was an operating surplus of \$2,180,377.

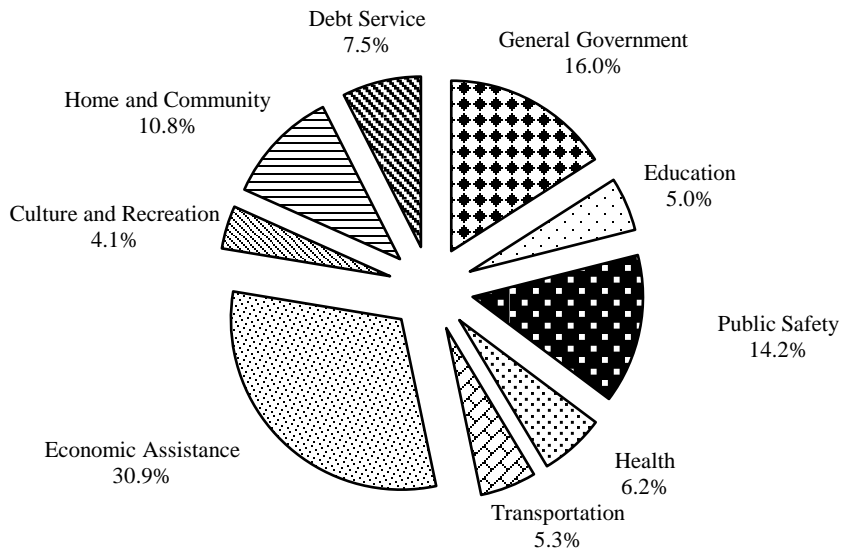
The County's 2014 Debt Service Fund budget authorized an appropriation of \$10.7 million from reserve for bonded debt. Due to unbudgeted revenue of \$6.2 million from bond premium and \$4.8 million from interest and other sources, the County offset \$8.7 million of that appropriation and reported an operating deficit of \$1,962,639.

**Internal Service Funds.** Unrestricted net position of the Internal Service Fund decreased \$641,202 decreasing net position to \$14,900,420. This loss is due to returning excess health premiums collected in prior years. As stated earlier, the activity of the Internal Service Fund predominantly benefits the primary government. It has been included within governmental activities in the government-wide financial statements.

### County Revenues Governmental Funds



### County Expenditures Governmental Funds



### General Fund Budgetary Highlights

**Appropriations:** \$15.3 million increase in appropriations can be summarized as follows:

- \$1.5 million increase in internal transfers for improvement of various highways
- \$7.3 million increase in Medicaid payments for the 50% match of county general funds for the Intergovernmental Transfer (IGT) funding for Van Duyn
- \$3.2 million increase in for bargaining unit awards and settlements related to personnel matters
- \$3.3 million increase is the carryover of encumbrances from 2013 to 2014.

**Revenues:** \$12.0 million change in the revenue budget can be attributed to the increase in appropriated fund balance to fund the following:

- \$1.5 million increase to provide for the construction and improvement of various highways within the proposed 2014 highway work plan as well as high priority roads within various towns and the City of Syracuse
- \$7.3 million for the local share of Intergovernmental Transfer (IGT) funds
- \$3.2 million increase in for bargaining unit awards and settlements related to personnel matters

### Capital Asset and Debt Administration

**Capital assets.** The County’s investment in capital assets for its governmental activities as of December 31, 2014 amounts to \$1,454,441,823 (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	
	2013	2014
Land	\$ 20,484,252	\$ 20,500,002
Intangible Assets	29,750,000	29,750,000
Land Improvements	12,592,874	11,730,240
Building and Improvements	175,633,290	173,467,517
Equipment	42,379,137	37,827,760
Infrastructure	676,695,240	671,406,063
Construction in progress	474,893,031	509,760,241
<b>Total</b>	<b>\$ 1,432,427,824</b>	<b>\$ 1,454,441,823</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 \$24.2 million in WEP-related projects and \$4.7 million for road improvements reducing the construction in progress account and increasing infrastructure and other capital assets. In addition, the County added approximately \$77.3 million to the construction in progress account including \$13.6 million in road improvements and \$31.7 million in WEP-related projects.

**Long-term debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$477,354,943 and loans payable of \$263,443,930. This debt increased by \$66,237,213 during the current fiscal year.

	<b>Activities</b>	
	<b>2013</b>	<b>2014</b>
Serial bonds	\$ 333,656,000	\$ 340,318,000
OTASC tobacco settlement bonds	136,963,003	137,036,943
Loans	203,942,657	263,443,930
<b>Total</b>	<b>\$ 674,561,660</b>	<b>\$ 740,798,873</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 “Aa2” rating from Moody’s for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7% of its five-year average full valuation of taxable real property. The County has utilized 13.28% of its statutory debt limit at December 31, 2014.

### **Economic Factors and Next Year’s Budget and Rates**

According to the New York State Department of Labor, the unemployment rate for Onondaga County averaged 5.6% in 2014 compared with 7.0% the previous year. For the 12-month period ending January 2015, the private sector job count in the Syracuse metro area rose 2,400, or 0.9%, to 255,400 as compared to the slight decrease at year end 2014.

The Central New York region has a highly skilled, well educated, productive workforce of 330,700 with an average wage of \$42,487. Having emerged from a traditional manufacturing base of employment, the area is now dominated by new-economy business sectors. The CNY Region offers distinctive competitive advantages in many of its key industry clusters identified as follows:

- Clean Energy & Environmental Systems, including the following:
  - The Center of Excellence for Environmental and Energy Systems
  - the State University of New York College of Environmental Science and Forestry (ESF), and
  - the CleanTech Center
  
- Health, Biomedical Services, & Biosciences, including the following:
  - Welch Allyn, and
  - Bristol-Myers Squibb

- Radar & Sensor Devices, including the following:
  - Center for Advanced Systems and Engineering (CASE), and
  - Sensis
- Financial Services: A highly educated workforce and proximity to metro New York make Syracuse a logical choice for finance and back office operations.
- Agribusiness and Food Processing: Onondaga County's agriculture operations include agriculture, state of the art food processing, warehousing, and wholesale/consumer retail operations. Onondaga County has a significant livestock industry in dairy cattle, beef, swine, poultry, goats, horse and sheep as well as vegetable, cash grain, orchard, nursery, fruit, and greenhouse crops.
  - AGRANA FRUIT US INC., a fruit processing plant, is scheduled to open May 2015. The plant makes fruit preparations for the yogurt making industry, and will employ 120 people within the next 5 years.
- Advanced Manufacturing: Continuing the legacy of a 200-year history in manufacturing, a large cluster of new precision manufacturing, including metalwork and packaging, continues in Syracuse.

As part of New York State's Regional Economic Development Councils, in 2014 the Central New York area received \$80.2 million to fund a total of 85 projects including investments at the following:

- SBB, Inc
- Corso's Cookies
- Crouse Hospital
- Redevelopment of the Hotel Syracuse

### **Onondaga 2015 Budget**

The County Executive presented the 2015 budget in September 2014. As the budget was developed, rising salary and benefit costs, mandate increases, and revenue losses were significant contributors to the projected budget gap of \$16 million. To overcome this gap, the County Executive held headcount to a minimal increase, as well as all other discretionary spending. Sales and property tax growth in collections were factored into the budget gap reconciliation as well as the use of \$3.8 million in fund balance.

The County Legislature adopted the 2015 Budget on October 14, 2014. The Legislature made additional appropriations cuts and increased revenue assumptions to reduce the property tax levy by \$1 million. The property tax levy has been reduced by the Legislature by a total of \$44 million over the last five years. The 2015 all funds budget supports \$1.2 billion in total expenditures, including internal transfers of \$228 million. Expenses were 3.3% below the 2014 budget as modified, due primarily to a one time shift of EFC debt from short-term to long-term. The General Fund budget included an adopted property tax levy of \$139,891,159, a \$1 million reduction versus 2014. After accounting for budgeted and subsequent fund balance appropriations of \$18 million, the current unassigned fund balance is \$76 million or 11% of adjusted General Fund revenues. Recognizing debt service spikes in upcoming years, the County Legislature committed \$5 million in fund balance in the 2014 budget to offset these increases. This debt service stabilization approach will continue to be utilized to reduce the impact on future operating budgets while using excess fund balance strategically.

Consumption based user fees were increased 5.76% in the Water Environment Protection Department (Sanitary District Fund) in 2015. Wholesale water rates charged by the Metropolitan Water Board (Water Fund) increased 4% in 2015.

### **Other Potentially Significant Matters**

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. The sale to a subsequent third party operator was completed on November 30, 2013 and the County has ceased its operations as of that date. The 2015 budget includes \$5.5 million in legacy costs for retiree healthcare, worker's compensation, and debt.

### **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.

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# **BASIC FINANCIAL STATEMENTS**

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Net Position**  
**December 31, 2014**

	Governmental Activities	Component Units
<b>ASSETS</b>		
Cash, cash equivalents and investments	\$ 238,545,431	\$ 30,646,881
Deposits by contractors	1,125,000	-
Receivables:		
Property taxes (net of \$18,592,562 reserve)	42,883,054	-
Accounts receivable (net of \$5,621,611 reserve)	64,058,961	26,173,176
Due from state and federal governments	87,349,006	2,792,233
Due from other governments	3,835,578	-
Inventories	8,334,056	961,551
Prepaid items and other assets	9,038,485	1,248,471
Notes receivable	-	50,000
Endowment assets:		
Investments	-	3,472,330
Promises to give	-	89,010
Restricted cash	34,743,994	-
Capital assets net of accumulated depreciation	1,454,441,823	136,471,925
Total assets	1,944,355,388	201,905,577
 <b>DEFERRED OUTFLOW OF RESOURCES</b>	 1,263,572	 -

*See notes to financial statements.*

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Net Position**  
**December 31, 2014**

	Governmental Activities	Component Units
<b>LIABILITIES</b>		
Accounts payable	31,722,109	8,668,503
Accrued liabilities	87,451,068	3,779,134
Contracts payable - retainage	1,788,796	-
Other liabilities	17,042,706	3,564,758
Due to other governments	64,786,842	-
Due to Onondaga County	-	972,092
Long term obligations and unpaid liabilities:		
Due within one year	53,589,406	-
Due in more than one year	1,111,457,453	45,932,182
Total liabilities	1,367,838,380	62,916,669
<b>DEFERRED INFLOW OF RESOURCES</b>	16,967,469	25,548,415
<b>NET POSITION</b>		
Net investment in capital assets	887,775,290	136,368,408
Restricted for:		
Capital projects	2,204,425	9,354,718
Debt service	30,194,883	-
Endowments	-	3,809,523
Loans	-	47,608
Unrestricted	(359,361,487)	(36,139,764)
Total net position	\$ 560,813,111	\$ 113,440,493

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Activities**  
**Year Ended December 31, 2014**

<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	\$ 170,396,624	\$ (9,026,274)	\$ 14,348,844
Education	50,010,541	-	785,000
Public safety	148,349,214	2,327,383	12,173,292
Health	51,568,241	1,329,122	21,910,425
Transportation	49,415,848	676,227	5,865,826
Economic assistance and opportunity	312,278,764	2,645,354	7,498,543
Culture and recreation	44,296,942	815,798	15,713,894
Home and community services	96,895,483	1,232,390	91,156,003
Interest on long-term debt	25,015,840	-	-
<b>Total primary government</b>	<b>\$ 948,227,497</b>	<b>\$ -</b>	<b>\$ 169,451,827</b>
<b>Component units:</b>			
OCC	\$ 107,195,798		\$ 22,844,985
OCDC	579,220		881,963
Fund Company	702,714		718,659
The Friends	2,323,228		2,158,075
OCIDA	750,550		1,423,646
<b>Total component units</b>	<b>\$ 111,551,510</b>		<b>\$ 28,027,328</b>

See notes to financial statements.

Program Revenues		Net (Expense) Revenue and Changes in Net Position	
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Units
\$ 2,233,175	\$ -	\$ (144,788,331)	\$ -
20,372,229	1,276,514	(27,576,798)	-
6,340,398	4,189,356	(127,973,551)	-
35,580,430	-	4,593,492	-
6,262,417	5,874,179	(32,089,653)	-
133,849,297	-	(173,576,278)	-
2,311,127	296,276	(26,791,443)	-
6,764,768	98,680	(108,422)	-
-	-	(25,015,840)	-
<u>\$ 213,713,841</u>	<u>\$ 11,735,005</u>	<u>(553,326,824)</u>	<u>-</u>
\$ 43,757,247	\$ -	-	(40,593,566)
-	-	-	302,743
-	-	-	15,945
447,806	-	-	282,653
-	-	-	673,096
<u>\$ 44,205,053</u>	<u>\$ -</u>	<u>-</u>	<u>(39,319,129)</u>
General revenues:			
Real property taxes and tax items		150,635,859	-
Sales tax and use tax		349,646,335	-
Investment earnings		1,282,756	526,120
Tobacco settlement proceeds		7,712,439	-
Participation in debt service-external sources		15,669,032	-
Contributions other		-	29,396,700
Other revenue		-	21,475
County contributions		-	9,416,055
Total general revenues		<u>524,946,421</u>	<u>39,360,350</u>
Change in net position		(28,380,403)	41,221
Net position-beginning		<u>589,193,514</u>	<u>113,399,272</u>
Net position-ending		<u>\$ 560,813,111</u>	<u>\$ 113,440,493</u>

**COUNTY OF ONONDAGA, NEW YORK**

**Balance Sheet  
Governmental Funds  
December 31, 2014**

	<u>General</u>	<u>Water Environment Protection</u>
<b>ASSETS</b>		
Cash, cash equivalents and investments	\$ 74,880,429	\$ 41,503,734
Deposits by contractors	-	-
Receivables:		
Property taxes (net of \$19,306,320 reserve)	42,883,054	-
Accounts receivable (net of \$4,050,338 reserve)	46,047,123	9,801,931
Due from state and federal governments	66,572,857	-
Due from other funds	867,251	-
Due from other governments	3,415,233	1,909
Inventories	-	-
Prepaid items	7,309,456	891,232
Restricted cash	-	-
Total assets	\$ <u>241,975,403</u>	\$ <u>52,198,806</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 11,191,613	\$ 1,444,563
Accrued liabilities	51,563,463	2,118,263
Contracts payable-retainage	2,457	-
Other liabilities	7,817,882	350,000
Due to other funds	1,000,000	-
Due to other governments	63,792,698	-
Total liabilities	<u>135,368,113</u>	<u>3,912,826</u>
<b>DEFERRED INFLOW OF RESOURCES</b>	<u>18,901,374</u>	<u>4,470,914</u>
<b>FUND BALANCES</b>		
Nonspendable	7,309,456	891,232
Restricted	-	-
Committed	5,000,000	-
Assigned	7,325,091	42,923,834
Unassigned	68,071,369	-
Total fund balances	<u>87,705,916</u>	<u>43,815,066</u>
Total liabilities, deferred inflow of resources and fund balances	\$ <u>241,975,403</u>	\$ <u>52,198,806</u>

*See notes to financial statements.*

	Debt Service	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$	35,101,230	\$ 32,335,194	\$ 21,607,554	\$ 205,428,141
	-	1,125,000	-	1,125,000
	-	-	-	42,883,054
	-	1,036,214	3,770,159	60,655,427
	-	7,545,258	13,230,891	87,349,006
	-	-	1,000,000	1,867,251
	-	-	418,436	3,835,578
	-	-	96,394	96,394
	-	-	837,797	9,038,485
	-	25,223,892	9,520,102	34,743,994
\$	<u>35,101,230</u>	<u>\$ 67,265,558</u>	<u>\$ 50,481,333</u>	<u>\$ 447,022,330</u>
\$	39,032	\$ 10,612,253	\$ 2,897,171	\$ 26,184,632
	-	7,697,628	4,123,508	65,502,862
	-	1,786,339	-	1,788,796
	-	108,932	8,765,893	17,042,707
	-	-	867,251	1,867,251
	-	-	994,144	64,786,842
	<u>39,032</u>	<u>20,205,152</u>	<u>17,647,967</u>	<u>177,173,090</u>
	-	15,375,966	89,095	38,837,349
	-	-	934,191	9,134,879
	21,570,884	2,204,425	8,624,000	32,399,309
	-	-	-	5,000,000
	13,491,314	29,480,015	23,646,492	116,866,746
	-	-	(460,412)	67,610,957
	<u>35,062,198</u>	<u>31,684,440</u>	<u>32,744,271</u>	<u>231,011,891</u>
\$	<u>35,101,230</u>	<u>\$ 67,265,558</u>	<u>\$ 50,481,333</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.	1,454,441,823
Inventories of automotive parts and road materials expensed as acquired in the funds.	8,237,661
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.	14,900,420
Deferred inflow including property taxes not available to pay for current-period expenditures and are therefore, deferred in the funds.	23,461,382
Deferred gain on defeased debt not reported in the funds.	(1,591,503)
Deferred outflow on defeased debt	1,263,572
Accrued interest not reported in the funds.	(5,865,276)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(1,165,046,859)
Net position of governmental activities	<u>\$ 560,813,111</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2014**

	<b>General</b>	<b>Water Environment Protection</b>
<b>REVENUES</b>		
Taxes:		
Real property taxes and tax items	\$ 149,977,964	\$ 1,731,817
Sales tax and use tax	344,131,250	-
Federal aid	87,051,654	-
State aid	85,174,476	-
Departmental	21,066,583	76,253,526
Service for other governments	19,150,988	2,009,819
Tobacco settlement proceeds	-	-
Interest on investments	496,438	94,941
Miscellaneous	6,357,033	579,539
Total revenues	713,406,386	80,669,642
<b>EXPENDITURES</b>		
Current:		
General government support	141,935,642	-
Education	48,502,886	-
Public safety	127,908,753	-
Health	42,369,575	-
Transportation	3,959,792	-
Economic assistance and opportunity	285,111,340	-
Culture and recreation	14,421,731	-
Home and community services	1,894,161	54,677,213
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	666,103,880	54,677,213
Excess (deficiency) of revenues over expenditures	47,302,506	25,992,429
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	-
Transfers out	(56,548,321)	(23,812,052)
Proceeds of long-term borrowings	-	-
Proceeds from refunding bond	-	-
Payments to Escrow Agent	-	-
Participation in debt service-external sources	-	-
Principal forgiveness	-	-
Bond premium	-	-
Total other financing sources (uses)	(56,548,321)	(23,812,052)
Net change in fund balance	(9,245,815)	2,180,377
Fund balances- beginning	96,951,731	41,634,689
Fund balances- ending	\$ 87,705,916	\$ 43,815,066

*See notes to financial statements.*



	<u>Debt Service</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$	-	\$ -	\$ -	\$ 151,709,781
	-	6,186	5,508,899	349,646,335
	-	5,067,239	16,864,745	108,983,638
	-	6,667,766	24,622,966	116,465,208
	-	50,000	13,844,272	111,214,381
	-	630,584	23,871,479	45,662,870
	-	-	7,712,439	7,712,439
	170,695	283	477,198	1,239,555
	-	611,049	10,674,828	18,222,449
	<u>170,695</u>	<u>13,033,107</u>	<u>103,576,826</u>	<u>910,856,656</u>
	451,276	11,144,771	2,869,033	156,400,722
	-	1,503,466	-	50,006,352
	-	5,512,432	5,477,867	138,899,052
	-	-	18,117,013	60,486,588
	-	21,525,505	26,582,953	52,068,250
	-	1,102,000	16,456,770	302,670,110
	-	2,914,270	22,645,355	39,981,356
	-	35,100,846	14,592,185	106,264,405
	46,831,669	-	3,095,000	49,926,669
	18,284,474	-	4,961,838	23,246,312
	<u>65,567,419</u>	<u>78,803,290</u>	<u>114,798,014</u>	<u>979,949,816</u>
	<u>(65,396,724)</u>	<u>(65,770,183)</u>	<u>(11,221,188)</u>	<u>(69,093,160)</u>
	44,200,720	17,578,115	39,624,114	101,402,949
	-	(769,405)	(20,273,171)	(101,402,949)
	-	34,800,000	-	34,800,000
	19,600,000	-	-	19,600,000
	(22,333,870)	-	-	(22,333,870)
	3,903,132	70,362,041	-	74,265,173
	11,765,901	-	-	11,765,901
	6,298,202	-	-	6,298,202
	<u>63,434,085</u>	<u>121,970,751</u>	<u>19,350,943</u>	<u>124,395,406</u>
	(1,962,639)	56,200,568	8,129,755	55,302,246
	37,024,837	(24,516,128)	24,614,516	175,709,645
\$	<u><u>35,062,198</u></u>	<u><u>31,684,440</u></u>	<u><u>32,744,271</u></u>	<u><u>231,011,891</u></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, 2014**

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)	\$ 55,302,246
---	---------------

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.	22,013,999
---	------------

Reduction in long-term receivables and deferred property tax revenues resulting in reduced revenue in the statement of activities.	(6,169,564)
--	-------------

The issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(69,752,589)
--	--------------

Expenses reported in the statement of activities that are not reported as expenditures in the governmental funds.	(29,133,293)
---	--------------

Internal service funds are used by management to charge risk management activities to individual funds:

The net decrease of certain activities of the internal service funds is reported with governmental activities.	<u>(641,202)</u>
--	------------------

Change in net position of governmental activities (page 4)	<u><u>\$ (28,380,403)</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, 2014**

**ASSETS**

Current assets:

Cash, cash equivalents and investments	\$	33,117,290
Receivables		<u>175,788</u>
Total current assets		<u>33,293,078</u>

Noncurrent assets:

Unfunded claims receivable		<u>45,234,079</u>
Total noncurrent assets		<u>45,234,079</u>
Total assets		<u>78,527,157</u>

**LIABILITIES**

Current liabilities:

Accounts payable and accrued liabilities		<u>5,701,489</u>
Total current liabilities		<u>5,701,489</u>

Noncurrent liabilities:

Unpaid claim liabilities		<u>57,925,248</u>
Total noncurrent liabilities		<u>57,925,248</u>
Total liabilities		<u>63,626,737</u>

**NET POSITION**

Unrestricted		<u>14,900,420</u>
Total net position	\$	<u><u>14,900,420</u></u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Internal Service Fund**  
**For the Year Ended December 31, 2014**

<b>OPERATING REVENUES</b>	
Interdepartmental charges	\$ 62,272,538
Other charges	15,347,271
Total operating revenues	<u>77,619,809</u>
<b>OPERATING EXPENSES</b>	
Insurance premiums and benefits	73,569,567
Supplies	6,858
Contractual services	1,194,028
General and administrative	3,533,759
Total operating expenses	<u>78,304,212</u>
Operating Loss	<u>(684,403)</u>
Nonoperating revenue	
Interest income	43,201
Total nonoperating revenue	<u>43,201</u>
Change in net position	(641,202)
Total net position-beginning	<u>15,541,622</u>
Total net position-end	<u>\$ 14,900,420</u>

*See notes to financial statements.*

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Cash Flows**  
**Internal Service Fund**  
**Year Ended December 31, 2014**

**Cash Flows From Operating Activities**

Receipts from interfund services provided	\$	83,532,862
Payments for employee services and benefits		(75,739,305)
Payments for supplies and services		(508,655)
Payments for interdepartmental charges		<u>(3,763,764)</u>
Net cash provided by operating activities		3,521,138

**Cash Flows From Investing Activities**

Interest and earnings		<u>43,201</u>
Net increase in cash, cash equivalents and investments		3,564,339
Cash, cash equivalents and investments -beginning		<u>29,552,951</u>
Cash, cash equivalents and investments -ending	\$	<u><u>33,117,290</u></u>

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

Operating loss	\$	(684,403)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Changes in assets, liabilities, and deferrals:		
Decrease in receivables		5,957,681
Increase in accounts payable		3,546,269
Decrease in deferred inflow		(44,628)
Decrease in accrued liabilities		(514,307)
Decrease in unpaid claim liabilities		<u>(4,739,474)</u>
Net cash provided by operating activities	\$	<u><u>3,521,138</u></u>

*See notes to financial statements.*

**COUNTY OF ONONDAGA, NEW YORK**

**Statements of Net Position**

**Fiduciary Funds**

**December 31, 2014**

	<b>Cemetery Private Purpose Trust Fund</b>	<b>Pension Trust Fund</b>	<b>Agency</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>			
Cash	\$ 1,202,697	\$ -	\$ 15,016,217
Guaranteed Investment Contracts	-	23,324,076	-
Cash Pooled Separate Accounts	-	58,555,785	-
Mutual funds	-	4,275,889	-
	<u>\$ 1,202,697</u>	<u>\$ 86,155,750</u>	<u>\$ 15,016,217</u>
<b>LIABILITIES</b>			
Liabilities -Agency fund liabilities	-	-	15,016,217
	<u>-</u>	<u>-</u>	<u>15,016,217</u>
<b>NET POSITION</b>	<u>\$ 1,202,697</u>	<u>\$ 86,155,750</u>	<u>\$ -</u>

**COUNTY OF ONONDAGA, NEW YORK**

**Statements of Changes in Net Position**

**Fiduciary Funds**

**Year Ended December 31, 2014**

	<b>Cemetery Private Purpose Trust Fund</b>	<b>Pension Trust Fund</b>
	<u>                    </u>	<u>                    </u>
<b>ADDITIONS</b>		
Investment Income	\$ -	\$ 14,827,846
Departmental	121,600	-
Interest on investments	1,795	-
Contributions	-	4,950,635
<b>Total additions</b>	<u>123,395</u>	<u>19,778,481</u>
<b>DEDUCTIONS/BENEFITS PAID</b>		
	<u>194,198</u>	<u>4,334,316</u>
Change in net position	(70,803)	15,444,165
Net position - beginning	<u>1,273,500</u>	<u>70,711,585</u>
<b>NET POSITION - ENDING</b>	<u>\$ 1,202,697</u>	<u>\$ 86,155,750</u>

*See notes to financial statements*

**COUNTY OF ONONDAGA, NEW YORK**  
**Combining Statement of Net Position**  
**Component Units**  
**December 31, 2014**

	<u>OCC</u>	<u>OCDC</u>
<b>ASSETS</b>		
Cash, cash equivalents and investments	\$ 24,774,630	\$ 1,895,301
Accounts receivable (net of \$1,355,000 reserve)	25,705,385	198,399
Due from state and federal governments	2,792,233	-
Inventories	-	-
Prepaid items and other assets	1,177,224	9,811
Notes receivable	-	-
Endowment assets :		
Investments	-	-
Promises to give	-	-
Capital assets net of accumulated depreciation	<u>134,022,571</u>	<u>25,403</u>
Total assets	<u>\$ 188,472,043</u>	<u>\$ 2,128,914</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 8,397,339	\$ 5,543
Accrued liabilities	3,653,970	-
Other liabilities	3,460,058	104,700
Due to Onondaga County	-	63,668
Long term obligations and unpaid liabilities:		
Due in more than one year	<u>45,932,182</u>	<u>-</u>
Total liabilities	<u>61,443,549</u>	<u>173,911</u>
Deferred inflow of resources	<u>25,501,801</u>	<u>-</u>
<b>NET POSITION</b>		
Net investment in capital assets	134,022,571	-
Restricted for:		
Capital projects	9,310,559	-
Endowments	-	-
Loans	47,608	-
Unrestricted	<u>(41,854,045)</u>	<u>1,955,003</u>
Total net position	<u>\$ 101,526,693</u>	<u>\$ 1,955,003</u>

*See notes to financial statements.*



<u>Fund Company</u>	<u>The Friends</u>	<u>OCIDA</u>	<u>Total Component Units</u>
\$ 117	\$ 2,213,492	\$ 1,763,341	\$ 30,646,881
-	124,131	145,261	26,173,176
-	-	-	2,792,233
891,035	70,516	-	961,551
-	61,436	-	1,248,471
-	-	50,000	50,000
-	3,472,330	-	3,472,330
-	89,010	-	89,010
-	78,114	2,345,837	136,471,925
<u>\$ 891,152</u>	<u>\$ 6,109,029</u>	<u>\$ 4,304,439</u>	<u>\$ 201,905,577</u>
\$ 78,425	\$ 60,046	\$ 127,150	\$ 8,668,503
-	125,164	-	3,779,134
-	-	-	3,564,758
812,727	95,697	-	972,092
-	-	-	45,932,182
<u>891,152</u>	<u>280,907</u>	<u>127,150</u>	<u>62,916,669</u>
-	46,614	-	25,548,415
-	-	2,345,837	136,368,408
-	-	44,159	9,354,718
-	3,809,523	-	3,809,523
-	-	-	47,608
-	1,971,985	1,787,293	(36,139,764)
<u>\$ -</u>	<u>\$ 5,781,508</u>	<u>\$ 4,177,289</u>	<u>\$ 113,440,493</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Combining Statement of Revenues, Expenditures, and Changes in Net Position**  
**Component Units**  
**Year Ended December 31, 2014**

	<u>OCC</u>	<u>OCDC</u>
<b>Expenses:</b>		
Program operations	\$ 100,173,668	\$ 571,870
Depreciation	<u>7,022,130</u>	<u>7,350</u>
Total expenses	<u>107,195,798</u>	<u>579,220</u>
<b>Program revenues:</b>		
Charges for services	22,844,985	881,963
Operating grants and contributions	<u>43,757,247</u>	<u>-</u>
Total program revenues	<u>66,602,232</u>	<u>881,963</u>
Net program (expenses) revenues	<u>(40,593,566)</u>	<u>302,743</u>
<b>General revenues (expenses):</b>		
Contribution from (to) Onondaga County	9,432,000	-
Interest and investment income	24,787	-
Contributions from (to) other governments	29,396,700	-
Other revenue	<u>-</u>	<u>7,822</u>
Total general revenues (expenses)	<u>38,853,487</u>	<u>7,822</u>
Change in net position	(1,740,079)	310,565
Net position -beginning of year	<u>103,266,772</u>	<u>1,644,438</u>
Net position -end of year	<u>\$ 101,526,693</u>	<u>\$ 1,955,003</u>

*See notes to financial statements.*

<u>Fund Company</u>	<u>The Friends</u>	<u>OCIDA</u>	<u>Total Component Units</u>
\$ 702,714	\$ 2,303,164	\$ 750,550	\$ 104,501,966
-	20,064	-	7,049,544
<u>702,714</u>	<u>2,323,228</u>	<u>750,550</u>	<u>111,551,510</u>
718,659	2,158,075	1,423,646	28,027,328
-	447,806	-	44,205,053
<u>718,659</u>	<u>2,605,881</u>	<u>1,423,646</u>	<u>72,232,381</u>
15,945	282,653	673,096	(39,319,129)
(15,945)	-	-	9,416,055
-	490,762	10,571	526,120
-	-	-	29,396,700
-	-	13,653	21,475
<u>(15,945)</u>	<u>490,762</u>	<u>24,224</u>	<u>39,360,350</u>
-	773,415	697,320	41,221
-	5,008,093	3,479,969	113,399,272
<u>\$ -</u>	<u>\$ 5,781,508</u>	<u>\$ 4,177,289</u>	<u>\$ 113,440,493</u>

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### **Background**

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

### **Financial Reporting Entity**

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

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

#### **Onondaga Community College (OCC or Community College)**

The majority of the College's Board of Trustees are appointed by the County Executive and confirmed by the County Legislature. Substantial funding is provided by the County for the operation of the Community College, and from general obligation bonds of the County resulting in a financial benefit/burden relationship. The Community College has a fiscal year which ends August 31<sup>st</sup>, the accompanying financial statements include financial information for the year ended August 31, 2014. The Community College is presented discretely as a component unit of the County.

#### **Onondaga County Housing Development Fund Company (Fund Company)**

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

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

#### **Friends of Rosamond Gifford Zoo (The Friends)**

The Friends organization was established in 1970 to stimulate the interest of the public in the expansion and improvement of the County's Rosamond Gifford Zoo. Membership fees and contributions are solicited to aid in Zoo operations and support additions and upgrades to exhibits. The Friends also recruit, train and coordinate zoo volunteers, operate a gift shop, and sponsor special events. The Friends is presented discretely as a component unit of the County based on a financial benefit/burden relationship. The Friends have a fiscal year that ends December 31, however their 2014 financial statements were not available for incorporation into these financial statements. As a result, their 2013 year-end financial information is presented.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****Onondaga County Industrial Development Agency (OCIDA)**

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

**Onondaga Tobacco Asset Securitization Corporation (OTASC)**

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

**Onondaga Civic Development Corporation (OCDC)**

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

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

Onondaga Community College  
Onondaga Hill, Syracuse, New York 13215

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

Onondaga Civic Development Corporation  
(OCDC)  
333 West Washington Street, Suite 130  
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)****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 or deferred outflows are recorded in the accounting period that they become measurable and available. Available means collectible within the current period or soon enough thereafter, 60 days for real property taxes and 365 days for most other revenue, to be used to pay liabilities of the current period. Revenues not considered available are recorded as deferred inflows. Expenditures are recorded when a fund liability is incurred and is due and payable. Liabilities and deferred inflows expected to be paid after twelve months are considered long-term liabilities.

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

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

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

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

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

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

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

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

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

**General Fund**

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

**Water Environment Protection**

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

**Debt Service Fund**

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

**Capital Projects Fund**

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

The County's Nonmajor governmental funds are as follows:

**Other Governmental Funds**

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

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

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

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

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

**Trust and Agency Funds**

The Agency Fund is used to account for money and property received and held by the County acting as an agent with only custodial responsibility in which an asset and liability are recorded in equal amounts. Private purpose trust funds are used to account for expendable trust funds in which the trust principal and earnings thereon may be expended for the purposes of the trust. Trust funds are accounted for in essentially the same manner as the governmental funds. The County's private purpose trust fund relates to the activities of a veteran's cemetery. In 1993, the County established a Pension Trust Fund for its employees. It is a defined contribution plan exempt from income taxes under 457(B) of the Internal Revenue Code and is reported as a trust fund. Since the 2014 financial statement for the plan was not available for incorporation into these financial statements, the information presented for the plan is as of December 31, 2013.

**Inventories**

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

**Capital Assets**

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

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

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

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

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



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

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

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

**Deferred Inflows/Outflows**

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County only has one item that qualifies for reporting in this category. The County reports the difference between the reacquisition price and the net carrying amount of the old debt relating to the 2014 advance refunding as a deferred outflow in the government-wide statement of net position and this amount is deferred and amortized over the life of the debt.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. On the governmental funds balance sheet, the deferral is made up of \$23,461,383 of unavailable property taxes, \$15,375,966 of deferred EFC funds associated with the Onondaga Lake Amended Consent Judgement. On the government wide statements the deferral is made up of the EFC funds and \$1,591,503 of gain on defeased debt. This gain will be amortized over the life of the related debt on the government-wide statements.

**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 position. Bond premiums and discounts (if material) are amortized over the life of the bonds. Bond issuance costs are expensed when incurred and are reported in the functional categories of expense.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt

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

issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures in the functional categories of expense.

**Participation in Debt Service - External Sources**

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

**Interfund Transactions**

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

**Deficit Fund Balance**

The Community Development Fund reported a deficit fund balance of \$190,303 at December 31, 2014. This was the result of non-reimbursable interdepartmental charges. This amount will be funded by the General Fund in 2015.

**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 five classifications of fund balance:

**Nonspendable fund balance** - Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance includes inventory and prepaid expenses recorded in the Governmental Funds of \$9,134,879.

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

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

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

Assigned - Includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor nonspendable. All positive amounts related to funds other than the General Fund that are not otherwise classified as nonspendable 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 2014 totaled \$3,314,201. The County has appropriated \$3,828,561 to the 2015 budget. In addition, Management has designated \$182,329 for debt avoidance and property tax relief. The total assigned General Fund amount is \$7,325,091.

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

**Jointly Governed Organizations**

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

**Use of Estimates**

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

**2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS****Governmental fund balance sheet and the government-wide statement of net position**

The governmental fund balance sheet includes a reconciliation between total governmental funds fund balance and net position—governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this \$1,454,441,823 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 \$1,165,046,859 difference can be found in the Changes in Long-term Obligations section of these notes on page 33.

**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

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

reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this difference are as follows:

Net Capital Outlay	\$ 79,901,314
Depreciation Expense	(57,887,315)
Total	<u>\$ 22,013,999</u>

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

Debt issued or incurred:	
Issuance of general obligation debt and accreted interest	\$ 57,568,940
Additional loans	164,093,075
Plus Premium	6,298,202
Deferred outflow on defeased debt	(1,368,870)
Principal repayments:	
General obligation debt	(50,833,000)
Loan payments	(104,591,802)
Amortization of gain on defeased debt	(157,725)
Amortization of premium (amortized against interest expense)	(1,389,344)
Amortization of issuance discounts (amortized as interest expense)	27,815
Amortization of deferred outflow	105,298
Total	<u>\$ 69,752,589</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	\$ (360,000)
Compensated absences	(66,546)
Judgments and claims	(932,643)
Postemployment benefits	33,746,269
Workers' compensation	(2,795,999)
Accrued interest	14,545
Inventory adjustment	(472,333)
Total	<u>\$ 29,133,293</u>

**3. CASH, CASH EQUIVALENTS AND INVESTMENTS**

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

**Cash and Equity in Pooled Cash and Investments**

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

The carrying amount of the County's deposits with financial institutions was \$289,508,339 and the bank balance was \$264,959,924. Of these amounts, \$8,752,478 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	\$ 3,713,000
Amount collateralized with securities held by the pledging financial institution's trust department or its agent in the County's name	<u>261,246,924</u>
Total bank balance	<u>\$ 264,959,924</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	\$ 22,638,215
Commercial Paper-OTASC	8,383,280
Money Market Funds-OTASC	<u>240,720</u>
Total Investments	<u>\$ 31,262,215</u>

At December 31, 2014 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.

**4. PROPERTY TAXES AND COLLECTION (continued)**

The County’s property tax calendar is as follows:

Assessment date.....	July 1, 2013
Levy date.....	December 31, 2013
Lien date.....	July 1, 2014
Due date.....	January 1, 2014
Penalties and interest are added.....	February 1, 2014 1.0%
	March 1, 2014 1.5%
Tax sale-2013 delinquent taxes.....	October 1, 2014
Tax auction-2009 prior delinquent taxes.....	November 15, 2014

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 \$21,046,900 is included in the liability due to other governments at December 31, 2014. 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, 2014 was .43% of the five-year average full assessed valuation of taxable real property.

**5. NEW AND UPCOMING PRONOUNCEMENTS**

In June 2013, the GASB issued Statement No. 69, Government Combinations and Disposals of Government Operations. This Statement established accounting and financial reporting standards related to government combinations and disposals of government operations. The term government combinations include a variety of transactions referred to as mergers, acquisitions, and transfers of operations. The County was required to adopt the provisions of this Statement for the year ending December 31, 2014, however, the County chose to early implement such provisions in previous years.

In April 2013, the GASB issued Statement No. 70, Accounting and Financial Reporting for Non-exchange Financial Guarantees. This Statement establishes accounting and financial reporting standards for financial guarantees that are non-exchange transactions (non-exchange financial guarantees) extended or received by a state or local government. The Corporation adopted the provisions of this Statement for the year ending December 31, 2014 with no material effect on the financial statements.

**Upcoming Pronouncements**

In June 2012, the GASB issued Statement No. 67, Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25. In addition, the GASB issued Statement No. 68 Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27. The objective of Statement No. 67 is to improve financial reporting by state and local governmental pension plans. Statement No. 67 replaces the requirements of Statements No. 25 and No. 50 as they relate to pension plans that are administered through trusts or equivalent arrangements that meet certain criteria. Statement No. 68 establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of Statement No. 68, as well as for non-employer governments that have a legal obligation to contribute to those plans. The County is required to adopt the provisions of Statement No. 68 for the year ending December 31, 2015.

**5. NEW AND UPCOMING PRONOUNCEMENTS (continued)**

In November 2013, the GASB issued Statement No. 71, Pension Transitions for Contributions Made Subsequent to the Transition Date – an amendment of GASB Statement No. 68. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The Corporation is required to adopt the provisions of this Statement in conjunction with GASB Statement No. 68.

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

**6. FEDERAL AND STATE FUNDED PROGRAMS**

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

**7. CAPITAL ASSETS**

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

Governmental Activities	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
Capital assets, not being depreciated				
Land	\$ 20,484,252	\$ 15,750	\$ -	\$ 20,500,002
Intangible Asset	29,750,000	-	-	29,750,000
Construction in progress	474,893,031	77,269,941	(42,402,731)	509,760,241
Total capital assets, not being depreciated	<u>525,127,283</u>	<u>77,285,691</u>	<u>(42,402,731)</u>	<u>560,010,243</u>
Capital assets, being depreciated:				
Land improvements	23,098,805	3,500	-	23,102,305
Buildings	307,707,477	-	-	307,707,477
Building improvements	149,531,406	12,107,153	-	161,638,559
Equipment	122,303,983	2,719,939	(743,541)	124,280,381
Infrastructure	1,318,452,704	30,187,762	-	1,348,640,466
Total capital assets, being depreciated	<u>1,921,094,375</u>	<u>45,018,354</u>	<u>(743,541)</u>	<u>1,965,369,188</u>
Less accumulated depreciation for:				
Land improvements	(10,505,931)	(866,134)	-	(11,372,065)
Buildings	(202,862,923)	(8,709,133)	-	(211,572,056)
Building improvements	(78,742,670)	(5,563,793)	-	(84,306,463)
Equipment	(79,924,846)	(7,271,316)	743,541	(86,452,621)
Infrastructure	(641,757,464)	(35,476,939)	-	(677,234,403)
Total accumulated depreciation	<u>(1,013,793,834)</u>	<u>(57,887,315)</u>	<u>743,541</u>	<u>(1,070,937,608)</u>
Total capital assets, being depreciated, net	<u>907,300,541</u>	<u>(12,868,961)</u>	<u>-</u>	<u>894,431,580</u>
Net capital assets-Governmental activities	<u>\$ 1,432,427,824</u>	<u>\$ 64,416,730</u>	<u>\$ (42,402,731)</u>	<u>\$ 1,454,441,823</u>

**7. CAPITAL ASSETS (continued)**

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

**Governmental Activities:**

General government	\$ 9,757,909
Public Safety	5,661,705
Health	147,875
Transportation	20,352,238
Economic assistance and opportunity	15,304
Culture and Recreation	4,707,685
Home and community services	17,244,599
<b>Total depreciation expense-Governmental Activities</b>	<b>\$ 57,887,315</b>

A summary of changes in the capital assets of the Community College at August 31, 2014 is as follows:

	Balance September 1, 2013	Additions	Reductions	Balance August 31, 2014
Capital assets, not being depreciated				
Construction in progress	\$ 30,202,337	\$ -	\$ (30,202,337)	\$ -
Total capital assets, not being depreciated	<u>30,202,337</u>	<u>-</u>	<u>(30,202,337)</u>	<u>-</u>
Capital assets, being depreciated:				
Land and building improvements	80,095,280	7,479,011	5,107,807	92,682,098
Buildings	100,363,042	175,010	25,094,530	125,632,582
Equipment	18,398,966	1,246,585	(587,047)	19,058,504
Library books	523,901	56,447	(48,468)	531,880
Total capital assets, being depreciated	<u>199,381,189</u>	<u>8,957,053</u>	<u>29,566,822</u>	<u>237,905,064</u>
Less accumulated depreciation for:				
Improvements	(29,016,534)	(3,299,810)	-	(32,316,344)
Buildings	(53,279,142)	(2,499,920)	-	(55,779,062)
Equipment	(14,925,875)	(1,169,610)	567,075	(15,528,410)
Library books	(254,355)	(52,790)	48,468	(258,677)
Total accumulated depreciation	<u>(97,475,906)</u>	<u>(7,022,130)</u>	<u>615,543</u>	<u>(103,882,493)</u>
Total capital assets, being depreciated, net	<u>101,905,283</u>	<u>1,934,923</u>	<u>30,182,365</u>	<u>134,022,571</u>
Net capital assets-Community College	<u>\$ 132,107,620</u>	<u>\$ 1,934,923</u>	<u>\$ (19,972)</u>	<u>\$ 134,022,571</u>

**8. GENERAL LONG-TERM OBLIGATIONS**

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

At December 31, 2014, the County had utilized 13.28% of its statutory debt limit. Details relating to bonds payable at December 31, 2014 are summarized as follows:



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

<u>Description of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Total</u>
<u>General Obligation Bonds:</u>			
General Obligation, 1996	2015	4.40-5.00%	\$ 3,000
General Obligation, 2005	2026	3.625-4.25%	1,225,000
General Obligation, 2006	2026	3.50-5.00%	3,725,000
General Obligation, 2007	2027	3.75-5.00%	16,150,000
General Obligation, 2009	2029	4.00-5.00%	45,000,000
General Obligation, 2009	2023	2.00-5.00%	20,050,000
General Obligation, 2010	2019	4.00-5.00%	17,150,000
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%	29,175,000
General Obligation, 2012	2037	3.00-5.00%	47,925,000
General Obligation, 2012	2025	2.00-5.00%	15,445,000
General Obligation, 2013	2033	4.00-5.00%	67,870,000
General Obligation, 2014	2034	2.50-5.00%	34,800,000
General Obligation, 2014	2026	2.00-5.00%	19,325,000
			<u>\$ 340,318,000</u>
<u>OTASC:</u>			
Tobacco Settlement Pass-Through Bonds, Series 2001	2043	5.00-6.00%	85,975,000
Tobacco Settlement Pass-Through Bonds, Series 2005	2060	6.00-7.15%	51,061,943
			<u>\$ 477,354,943</u>

The annual requirements and sources to amortize debt on outstanding bonds as of December 31, 2014 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 31,708,000	\$ 19,640,028	\$ 51,348,028
2016	31,535,000	17,727,950	49,262,950
2017	31,615,000	16,324,200	47,939,200
2018	32,150,000	14,985,300	47,135,300
2019	29,735,000	13,717,600	43,452,600
2020-2024	124,865,000	52,253,432	177,118,432
2025-2029	77,550,000	32,805,543	110,355,543
2030-2034	38,750,000	17,583,629	56,333,629
2035-2039	33,901,751	45,210,679	79,112,430
2040-2044	4,970,000	2,940,263	7,910,263
2050	16,583,909	126,233,419	142,817,328
2055	9,157,632	130,489,948	139,647,580
2060	14,833,651	342,240,747	357,074,398
	<u>\$ 477,354,943</u>	<u>\$ 832,152,738</u>	<u>\$ 1,309,507,681</u>

**Advance Refunding—July 14, 2014**

The County issued \$19,600,000 of general obligation refunding bonds to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$20,965,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the government-wide financial statements. The reacquisition price exceeded the net carrying amount of the old debt by \$1,368,870. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was under-

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

taken to reduce total debt service payments over the next twelve years by \$1,314,910 and resulted in an economic gain of \$1,128,895.

**Obligations Authorized Unissued**

At December 31, 2014, the County has obligations authorized and unissued of \$230,446,960, 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, 2014 by issue is shown below:

<b><u>Issue</u></b>	<b><u>Balance</u></b>
General Obligation Bonds 1996	\$ 312,000
General Obligation Bonds 1998	3,300,000
General Obligation Bonds 1999	975,000
General Obligation Bonds 2001	3,795,000
General Obligation Bonds 2002	3,700,000
General Obligation Bonds 2005	7,085,000
General Obligation Bonds 1996	185,000
General Obligation Bonds 1998	2,100,000
General Obligation Bonds 1999	2,875,000
General Obligation Bonds 2001	3,580,000
General Obligation Bonds 2002	12,300,000
General Obligation Bonds 2003	10,800,000
General Obligation Bonds 2004	5,650,000
General Obligation Bonds 2005	5,390,000
General Obligation Bonds 2006	15,575,000
	<u>\$ 77,622,000</u>

**Other Loans Payable**

The State has made available to the County loans from the State Pollution Control Revolving Fund in the amount of \$503,669,627, of which \$261,443,930 is outstanding at December 31, 2014. The notes mature serially in varying annual amounts through 2044, with interest ranging from 0.181% to 4.96%, payable annually. The County has recorded the full amount of loans made available less any repayments remitted. Proceeds from these loans are recognized as participation in debt-external sources in the Capital Projects Fund when eligible expenditures are reimbursed by the State Pollution Control Revolving Fund. During 2014, EFC refunded a prior State Clean Water and Drinking Water Revolving Funds (SRF) bond issues with new bond issued at lower current-market interest rate. The refunding/refinancing amount of prior SRF bond issues for Onondaga County is \$5,705,000. During 2014, the County had a 2009, \$20,000,000 Short Term EFC Loan roll over to a Long Term EFC Loan. The loan was for project costs which were eligible for the ARRA (American Recovery and Reinvestment Act) of 2009. Through the ARRA stimulus, the County was given \$11,765,901 of principal forgiveness on the loan. In 2010, the County recognized an intangible asset in the amount of \$29,750,000 for water rights to Lake Ontario. At January 1, 2014, the County still owed \$3,000,000 to the City of Oswego for those rights. The County paid \$1,000,000 in 2014 and will pay \$1,000,000 each year through 2016.

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

At December 31, 2014 principal payments required on other loans payable are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 12,506,474	\$ 9,287,827	\$ 21,794,301
2016	12,707,148	9,025,978	21,733,126
2017	11,901,180	8,737,992	20,639,172
2018	12,126,180	8,419,129	20,545,309
2019	12,001,180	8,075,112	20,076,292
2020-2024	59,031,768	34,553,308	93,585,076
2025-2029	47,850,000	24,731,351	72,581,351
2030-2034	41,045,000	15,840,358	56,885,358
2035-2039	29,055,000	8,216,105	37,271,105
2040-2044	25,220,000	2,730,887	27,950,887
	<u>\$ 263,443,930</u>	<u>\$ 129,618,047</u>	<u>\$ 393,061,977</u>

**OCIDA**

Through December 31, 2014, 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, 2014.

**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, 2014 was \$538,397. There were additions of \$282,356 and reductions of \$8,026 during 2014 resulting in an ending balance as of December 31, 2014 of \$812,727.

**Changes in Long-Term Obligations**

Long-Term obligation activity at December 31, 2014, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
Serial Bonds	\$ 333,656,000	\$ 54,400,000	\$ (47,738,000)	\$ 340,318,000	\$ 30,608,000
OTASC Tobacco settlement bonds	136,963,003	3,168,940	(3,095,000)	137,036,943	1,100,000
Plus Premium on serial bonds	20,905,916	6,298,202	(1,389,344)	25,814,774	-
Less issuance discounts-OTASC	(818,212)	-	27,815	(790,397)	-
Net bonds payable	490,706,707	63,867,142	(52,194,529)	502,379,320	31,708,000
Tax certiorari	1,210,000	170,864	(530,864)	850,000	253,000
Compensated absences	12,849,472	15,159,258	(15,225,804)	12,782,926	9,108,955
Judgments and claims	15,255,553	1,423,064	(2,355,709)	14,322,908	12,977
Loans	203,942,657	164,093,075	(104,591,802)	263,443,930	12,506,474
Postemployment benefits	308,541,892	57,430,908	(23,684,639)	342,288,161	-
Due to agencies	1,296,189	-	-	1,296,189	-
Workers Compensation	30,479,424	-	(2,795,999)	27,683,425	-
Total Governmental activities	<u>1,064,281,894</u>	<u>302,144,311</u>	<u>(201,379,346)</u>	<u>1,165,046,859</u>	<u>53,589,406</u>
<b>Component Units:</b>					
Community College:					
Postemployment benefits	40,324,048	5,575,486	-	45,899,534	-
Compensated absences	142,172	-	(109,524)	32,648	-
Total Component Units	<u>\$ 40,466,220</u>	<u>\$ 5,575,486</u>	<u>\$ (109,524)</u>	<u>\$ 45,932,182</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, 2014 is as follows:

<b>Project</b>	<b>Authorization</b>	<b>Expended</b>
Old Rte. 5 Repaving Construction	\$ 6,885,000	\$ 5,994,667
Metro Waste Water Treatment Plant Grit Handling	5,600,000	4,262,559
Oak Orchard	12,405,000	-
Central Library Reconfiguration	8,323,191	101,801
Ley Creek Improvements	5,480,000	238,145
Metro Waste Water Treatment Plant Bypass	20,200,000	885,718
Parks Roads, Parking and Trail	6,439,188	4,130,609
Electronics Park Trunk Sewer	10,000,000	4,723,393
Terminal Reservoir Tank	34,290,000	24,354,343
ACJ Clinton Street Conveyances	181,773,548	159,691,649
ACJ Harbor Brook In Water Treatment	101,873,452	93,007,512
ACJ Midland Avenue Conveyance Engineering	132,482,668	94,767,307
People Soft	11,254,557	10,736,942
Thompson Road	8,940,000	4,993,826
Fremont Road over CSX Design Bridge	6,062,000	5,572,265
Comprehensive Energy & Asset Renovation	14,000,000	-
Onondaga Lake West Shore	49,500,000	-
Hot Mix Bituminous Paving	5,581,348	3,149,568

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, 2014 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 and before April 1, 2012, contribute 3% of their salary for all of their years of public service. Those joining the Systems on or after April 1, 2012 are required to contribute between 3% and 6%, dependent on salary, for their entire working career. 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 2014, 2013, and 2012 were \$38,946,922, \$44,459,788, and \$42,788,760, 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). The Community College's policy is to accrue pension expense which amounted to \$5,801,532, \$5,130,923, and \$4,567,639, for the years ended August 31, 2014, 2013, and 2012, 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 3,800 retired employees, survivors and dependents under its self-insured health program (Note 13).

Substantially all of the County's employees may become eligible for these benefits if they reach normal retirement age while working for the County. The County has 1,750 retirees in its self-insurance plan and the cost of providing to these retirees during 2014 was approximately \$17.5 million. The County also instituted a Medicare advantage plan in 2013 and has moved 2,045 Medicare eligible retirees, survivors and dependents into this plan. The premium cost to the County was \$6.9 million. Retirees' obligation to contribute to these benefits is dependent upon the plan options offered by the County. Total retiree contributions were \$3,361,463 during 2014.

**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 2014, the County contributed \$20.3 million to the plan. Plan members receiving benefits contributed \$3.4 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	\$	58,336,842
Interest on net OPEB obligation		13,113,030
Adjustment to annual required contribution		<u>(14,018,964)</u>
Annual OPEB cost		57,430,908
Contributions		<u>(23,684,639)</u>
Increase in net OPEB obligation		33,746,269
Net OPEB obligation-beginning of year		<u>308,541,892</u>
Net OPEB obligation-end of year	\$	<u><u>342,288,161</u></u>

*Three-year Trend Information*

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>	<u>Net Pension Obligation</u>
12/31/2012	\$ 76,072,461	31.6%	\$ 253,317,551
12/31/2013	\$ 81,098,693	31.9%	\$ 308,541,892
12/31/2014	\$ 57,430,908	41.2%	\$ 342,288,161

*Funded Status and Funding Progress.* As of January 1, 2014, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$738 million, and there were no plan assets. The covered payroll (annual payroll of active employees covered by the plan) was \$169.6 million, and the ratio of the liability to the covered payroll was 435%.

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, 2014 actuarial valuation the projected unit credit cost method was used. The actuarial assumptions included a 4.25% investment rate of return, which is based on the portfolio of the County's general assets used to pay these benefits and an annual medical and prescription cost trend of 6.7% initially, decreasing to 4.3% for all benefits after 70 years. The UAAL is being amortized based on a level percentage of payroll on a closed basis. At the end of 2013, the County sold its nursing home operations and reduced the employee count by over 500 employees. In addition, the County moved the majority of its current retirees into a Medicare Supplemental plan. It is assumed that all future retirees will also participate in this plan. These two changes had a dramatic effect on the pension cost and the actuarial accrued liability. The remaining amortization period at December 31, 2014, is twenty-two 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, 2014:

Operating Transfers To:	Operating Transfers From:							Totals
	Major Governmental Funds			Nonmajor Governmental Funds				
	General Fund	Water Environment Protection	Capital Projects Fund	County Road Fund	Water Fund	Van Duyn	Library Fund	
<b>Major Governmental Funds:</b>								
Debt Service Fund	\$ 16,314,557	\$ 16,612,052	769,405	\$ 7,685,477	\$ 1,749,516	\$ 628,650	\$ 441,063	\$ 44,200,720
Capital Projects Fund	1,809,650	6,000,000	-	9,110,348	628,117	-	30,000	17,578,115
<b>Nonmajor Governmental Funds:</b>								
General Grants Fund	3,285,720	1,200,000	-	-	-	-	-	4,485,720
County Road Fund	28,366,163	-	-	-	-	-	-	28,366,163
Road Machinery Fund	1,593,180	-	-	-	-	-	-	1,593,180
Library Fund	5,106,962	-	-	-	-	-	-	5,106,962
Community Development	72,089	-	-	-	-	-	-	72,089
<b>Total</b>	<b>\$ 56,548,321</b>	<b>\$ 23,812,052</b>	<b>\$ 769,405</b>	<b>\$ 16,795,825</b>	<b>\$ 2,377,633</b>	<b>\$ 628,650</b>	<b>\$ 471,063</b>	<b>\$ 101,402,949</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, 2014 are summarized as follows:

<b><u>DUE TO:</u></b>	<b><u>DUE FROM:</u></b>			
	<b><u>Major Funds</u></b>	<b><u>Nonmajor Funds</u></b>		<b><u>TOTAL</u></b>
	<b><u>GENERAL FUND</u></b>	<b><u>COUNTY ROAD</u></b>	<b><u>COMMUNITY DEVELOPMENT</u></b>	
Major Fund - General Fund	\$ -	\$ 87,993	\$ 779,258	\$ 867,251
Nonmajor Fund - Library Fund	1,000,000	-	-	1,000,000
<b>Total</b>	<b>\$ 1,000,000</b>	<b>\$ 87,993</b>	<b>\$ 779,258</b>	<b>\$ 1,867,251</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 \$57,925,248 reported at December 31, 2014 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 2013 and 2014 were as follows:

	Balance January 1, 2013	Claims and Changes in Estimates	Claim Payments	Balance December 31, 2013
Workers' Compensation	\$ 32,534,270	\$ 20,450,432	\$ (10,126,539)	\$ 42,858,163
Judgments and Claims	14,471,924	7,709,008	(6,925,379)	15,255,553
Medical & Dental	4,386,803	71,490,772	(71,326,569)	4,551,006
	<u>\$ 51,392,997</u>	<u>\$ 99,650,212</u>	<u>\$ (88,378,487)</u>	<u>\$ 62,664,722</u>
	Balance January 1, 2014	Claims and Changes in Estimates	Claim Payments	Balance December 31, 2014
Workers' Compensation	\$ 42,858,163	\$ 6,357,190	\$ (9,659,453)	\$ 39,555,900
Judgments and Claims	15,255,553	1,423,064	(2,355,709)	14,322,908
Medical & Dental	4,551,006	65,526,249	(66,030,815)	4,046,440
	<u>\$ 62,664,722</u>	<u>\$ 73,306,503</u>	<u>\$ (78,045,977)</u>	<u>\$ 57,925,248</u>

**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, 2014 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, 2014.

**14. TAX CERTIORARI CLAIMS**

The County has accrued \$850,000 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") to settlement of litigation commenced in 1988 which alleged violations of the Clean Water Act in the discharge of wastewater into Onondaga Lake from the Metropolitan Sewage Treatment Plant ("Metro") and combined sewer overflow ("CSO") outfalls. The settlement set forth a plan of required upgrades and other measures to address bacteria, ammonia and phosphorus in lake waters contributed to by said discharges. The ACJ was filed in the U.S. District Court for the Northern District of New York.

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

In September of 2009, the parties presented to the U. S. District Court Judge for the Northern District of New York, proposed amendments to the ACJ (the Fourth Stipulation to the ACJ). The modifications were endorsed by the United States Environmental Protection Agency ("EPA") and the Department of Justice ("DOJ"). The Onondaga Nation and a number of community groups that had opposed implementation of the remaining ACJ CSO projects expressed strong support for the modifications. The modifications to the ACJ, approved by the 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 and completed by December 31, 2018. The revised program requires 95% system wide annual average wastewater volume capture by more environmentally beneficial methods. Projects incorporating these methods, as outlined above, are commonly referred to as "gray" and "green" projects.

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

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

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

A study to determine the extent to which the phosphorus currently discharged by Metro is a readily available source of aquatic plant nutrient;

An additional hydrologic study to assist in evaluating the impact that phosphorus from Onondaga Creek has on Onondaga Lake;

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

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 produced planning level capital cost estimates that ranged from \$6 million for implementation of the proposed optimization program to an estimated \$900 million for construction of a reverse osmosis facility, all exclusive of post construction operation and maintenance costs. An evaluation of the water quality benefits of constructing advanced treatment facilities or diverting all or a portion of Metro's flow to the Seneca River indicated that water quality improvements to be realized from such undertakings appear to be marginal and thus not justified by the costs.

In March 2012, the NYSDEC released 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 0.02 mg/l final effluent limit for phosphorus would not yield significant additional phosphorus related water quality improvements and incorporated recommendations that the County proceed with plans to optimize current phosphorus treatment technology and bypass reduction efforts. The draft TMDL recommended that the current Metro interim effluent limit of 0.1 mg/l, based on a twelve month rolling average be confirmed as the final effluent limit. After a 30-day

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

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 \$20.2 million bypass reduction project also required to enable the Metro plant to comply with revised effluent limits for chlorine residuals

In its 2013 Annual Report regarding ACJ compliance, required to be delivered to the NYSDEC on April 1, 2014, the County reported compliance with all major construction milestones and all required CSO capture milestones.

**FINANCIAL CONSIDERATIONS:** OCDWEP has advised that in today's dollars, the estimated cost of the improvements and studies required by the revised ACJ is \$695.4 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 including a conditional approval for the CSO Floatables Facilities Plan. Construction continues for several large-scale CSO projects, including Clinton CSO Storage, Harbor Brook CSO Storage, (both in the performance evaluation phase) and CSO 003 and 004 Conveyances; all have been placed into operation within compliance due dates. Planning level costs are known for the majority of all other ACJ projects (including green infrastructure). Construction of the 063 Conveyance project has also commenced.

Planning-level costs for optimizing Metro WWTP phosphorus treatment have been identified, as have the costs for complying with the revised bacteria and associated chlorine residual limits for the METRO bypass outfall which will also contribute to achievement of the phosphorus TMDL allocation for METRO. The phosphorus optimization project has a current estimated cost of \$14.2 million. The bacteria/chlorine project has a current estimated cost of \$20.2 million. These efforts shall serve to further assist Onondaga County in consistently complying with the newly issued Metro WWTP SPDES permit – which was modified to reflect NYSDEC's recently promulgated 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 \$122.6 million in federal funds (inclusive of assistance from the U.S. Army Corps of Engineers). The Harbor Brook project received ARRA funds of \$11.8 million in loan forgiveness. In addition, the County has received \$13.8 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 \$258.1 million in EFC long term loans to fund lake projects. The County anticipates \$117.4 million in local funding for the gross capital costs associated with the ACJ in its Capital Improvement Plan.

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

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.

**REQUIRED**

**SUPPLEMENTARY INFORMATION**

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**Year Ended December 31, 2014**

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ 2,493,315	\$ 14,348,326	\$ 9,245,815	\$ (5,102,511)
Resources (inflows):				
Real property taxes County wide	137,024,644	137,024,644	139,826,563	2,801,919
Other real property tax items	9,212,389	9,271,290	10,151,401	880,111
Sales tax and use tax	344,162,329	344,162,329	344,131,250	(31,079)
Federal aid	90,148,602	90,148,602	87,051,654	(3,096,948)
State aid	93,233,883	93,233,883	85,174,476	(8,059,407)
Charges for services	98,630,445	98,680,445	93,141,857	(5,538,588)
Miscellaneous	5,714,657	5,714,657	6,357,033	642,376
Interest on Investments	545,160	545,160	496,438	(48,722)
Amounts available for appropriation	<u>781,165,424</u>	<u>793,129,336</u>	<u>775,576,487</u>	<u>(17,552,849)</u>
Charges to appropriations (outflows):				
General government support:				
Center for forensic science	7,165,905	7,579,224	7,254,366	324,858
County clerk	5,476,426	5,898,521	5,820,730	77,791
County comptroller	3,252,963	3,302,982	2,892,774	410,208
County executive	1,617,004	1,627,816	1,582,484	45,332
County legislature	2,804,760	2,761,199	2,435,745	325,454
County special expense	6,950,476	6,445,381	6,398,598	46,783
District attorney	9,762,918	9,959,247	9,638,432	320,815
Elections board	2,476,508	2,477,382	2,244,970	232,412
Facilities management	19,671,060	19,563,847	18,738,008	825,839
Finance, county wide allocations	87,745,189	88,774,980	88,687,856	87,124
Finance, management and budget	6,767,839	6,784,637	6,408,137	376,500
Information technology	13,260,789	13,770,624	12,980,690	789,934
Law department	5,347,749	5,418,820	4,901,720	517,100
Personnel department	3,157,183	3,176,276	3,071,191	105,085
Public defender	7,760,398	7,760,398	7,586,895	173,503
Purchasing department	2,084,103	2,087,071	1,963,701	123,370
	<u>185,301,270</u>	<u>187,388,406</u>	<u>182,606,297</u>	<u>4,782,109</u>
Education:				
Authorized agencies	179,479	179,479	179,479	-
Community college chargebacks	9,432,000	9,432,000	9,432,000	-
Education of handicapped children	41,529,755	40,292,149	38,891,407	1,400,742
	<u>51,141,234</u>	<u>49,903,628</u>	<u>48,502,886</u>	<u>1,400,742</u>

See notes to required supplementary information

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>		<u>Non-GAAP Actual Amounts</u>	<i>continued</i> <u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u>
				<u>(Unfavorable)</u>
<b>Public Safety:</b>				
Corrections	20,822,434	20,784,495	20,693,936	90,559
Emergency communications	17,188,062	17,205,053	16,791,597	413,456
Emergency management	1,518,349	1,518,502	889,704	628,798
Probation	9,191,526	9,204,315	8,592,567	611,748
Sheriff- civil division	36,359,335	37,773,844	37,155,474	618,370
Sheriff- custody division	44,622,658	47,118,989	47,059,723	59,266
STOP DWI	738,713	738,713	708,753	29,960
	<u>130,441,077</u>	<u>134,343,911</u>	<u>131,891,754</u>	<u>2,452,157</u>
<b>Health:</b>				
Health	16,715,620	16,710,247	16,266,381	443,866
Mental health	28,195,323	29,854,931	26,181,022	3,673,909
	<u>44,910,943</u>	<u>46,565,178</u>	<u>42,447,403</u>	<u>4,117,775</u>
<b>Transportation</b>	<u>3,754,673</u>	<u>3,959,792</u>	<u>3,959,792</u>	<u>-</u>
<b>Economic Assistance and Opportunity:</b>				
Authorized agencies human	71,282	71,282	71,282	-
Economic development	822,387	828,767	753,409	75,358
Job training administration	319,327	319,327	256,364	62,963
Social services - administration	225,527,441	228,947,353	224,365,816	4,581,537
Veterans	475,855	477,397	457,783	19,614
Childrens Services	67,484,027	69,025,090	67,159,509	1,865,581
	<u>294,700,319</u>	<u>299,669,216</u>	<u>293,064,163</u>	<u>6,605,053</u>
<b>Culture and Recreation:</b>				
Authorized agencies	1,152,666	1,152,666	1,152,666	-
Parks and recreation	13,018,972	13,244,343	12,186,016	1,058,327
	<u>15,337,098</u>	<u>15,571,686</u>	<u>14,421,731</u>	<u>1,149,955</u>
<b>Home and Community Services:</b>				
Authorized agencies physical	37,500	37,500	37,500	-
Office of environment	185,874	210,456	207,748	2,708
Onondaga planning agency	2,179,080	2,182,595	1,888,892	293,703
	<u>2,402,454</u>	<u>2,430,551</u>	<u>2,134,140</u>	<u>296,411</u>
<b>Other uses:</b>				
Transfer to other funds	(53,176,356)	(56,641,216)	(56,548,321)	(92,895)
Total charges to appropriations	<u>781,165,424</u>	<u>796,473,582</u>	<u>775,576,487</u>	<u>20,897,095</u>
Budgetary fund balance, December 31	\$ <u>-</u>	\$ <u>(3,344,246)</u>	-	\$ <u>3,344,246</u>
Budgetary fund balance is not a current year revenue for budgetary purposes			<u>(9,245,815)</u>	
Net change in fund balance- GAAP basis			<u>\$ (9,245,815)</u>	

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Water Environment Protection**  
**Year Ended December 31, 2014**

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ 1,340,101	\$ 1,425,101	\$ -	\$ (1,425,101)
Resources (inflows):				
Real property taxes County wide	1,731,817	1,731,817	1,731,817	-
Charges for services	78,115,491	78,115,491	79,319,781	1,204,290
Interest on investments	115,000	115,000	94,941	(20,059)
Miscellaneous	674,178	674,178	579,539	(94,639)
Amounts available for appropriation	<u>81,976,587</u>	<u>82,061,587</u>	<u>81,726,078</u>	<u>(335,509)</u>
Charges to appropriations (outflows):				
Home and Community Services:				
Bear Trap Ley Creek	457,727	457,727	419,153	38,574
Bloody Brook	141,368	144,868	144,853	15
Consolidated Sanitary District	56,223,426	57,529,731	53,743,706	3,786,025
Flood Control	1,083,957	1,083,957	983,405	100,552
Harbor Brook	271,862	271,862	245,851	26,011
Meadow Brook	217,489	217,489	196,681	20,808
Nondepartmental:				
Transfers to other funds	<u>23,580,758</u>	<u>23,580,758</u>	<u>23,812,052</u>	<u>(231,294)</u>
Total charges to appropriations	<u>81,976,587</u>	<u>83,286,392</u>	<u>79,545,701</u>	<u>3,740,691</u>
Net change in fund balance- GAAP basis	<u>\$ -</u>	<u>\$ (1,224,805)</u>	<u>\$ 2,180,377</u>	<u>\$ 3,405,182</u>

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

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
01/01/12	-	\$922.5	\$922.5	0.0%	\$190.5	484%
01/01/13	-	\$973.2	\$973.2	0.0%	\$183.2	531%
01/01/14	-	\$738.0	\$738.0	0.0%	\$169.6	435%

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 conventioncenter/war memorial complex.

**County Road Fund**

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

**Road Machinery Fund**

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

**Water Fund**

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

**Van Duyn Extended Care Fund**

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

**Library and Library Grants Funds**

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

**Community Development Fund**

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

***DEBT SERVICE FUND***

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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, 2014**

	<u>Special Revenue Funds</u>				
	<u>General Grants</u>	<u>Oncenter Fund</u>	<u>County Road</u>	<u>Road Machinery</u>	<u>Water Fund</u>
<b>ASSETS</b>					
Cash, cash equivalents and investments	\$ 2,877,170	\$ 1,284,251	\$ 1,750	\$ 1,282,936	\$ 4,608,899
Accounts receivable (net of \$66,627 reserve)	1,010,488	268,710	777,665	106,391	1,314,217
Due from state and federal governments	11,956,749	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	96,394	-	-	-
Prepaid items	101,210	84,285	333,583	-	65,754
Restricted cash	-	896,102	-	-	-
<b>Total assets</b>	<u>\$ 15,945,617</u>	<u>\$ 2,629,742</u>	<u>\$ 1,112,998</u>	<u>\$ 1,389,327</u>	<u>\$ 5,988,870</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,606,185	\$ 6,133	\$ 400,992	\$ 200,055	\$ 315,651
Accrued liabilities	2,303,585	883,014	498,116	-	75,138
Other liabilities	2,706,909	1,108,987	1,920	-	-
Due to other funds	-	-	87,993	-	-
Due to other governments	-	50,000	26,951	-	-
<b>Total liabilities</b>	<u>6,616,679</u>	<u>2,048,134</u>	<u>1,015,972</u>	<u>200,055</u>	<u>390,789</u>
<b>DEFERRED INFLOW OF RESOURCES</b>	-	-	-	-	89,095
<b>FUND BALANCES</b>					
Nonspendable	101,210	180,679	333,583	-	65,754
Restricted	-	-	-	-	-
Assigned	9,227,728	400,929	-	1,189,272	5,443,232
Unassigned	-	-	(236,557)	-	-
<b>Total fund balances</b>	<u>9,328,938</u>	<u>581,608</u>	<u>97,026</u>	<u>1,189,272</u>	<u>5,508,986</u>
<b>Total liabilities, deferred inflow of resources and fund balances</b>	<u>\$ 15,945,617</u>	<u>\$ 2,629,742</u>	<u>\$ 1,112,998</u>	<u>\$ 1,389,327</u>	<u>\$ 5,988,870</u>

Van Duyn Fund	Special Revenue Funds			Debt Service Fund	Total Nonmajor Governmental Funds
	Library Fund	Library Grants Fund	Community Development	OTASC	
\$ 10,792,633	\$ 269,835	\$ 361,302	\$ 300	\$ 128,478	\$ 21,607,554
-	274,618	8,980	9,090	-	3,770,159
-	-	10,991	1,263,151	-	13,230,891
-	1,000,000	-	-	-	1,000,000
-	-	-	418,436	-	418,436
-	-	-	-	-	96,394
-	218,620	793	33,552	-	837,797
-	-	-	-	8,624,000	9,520,102
<u>\$ 10,792,633</u>	<u>\$ 1,763,073</u>	<u>\$ 382,066</u>	<u>\$ 1,724,529</u>	<u>\$ 8,752,478</u>	<u>\$ 50,481,333</u>
\$ -	\$ 173,398	\$ 14,324	\$ 180,433	\$ -	\$ 2,897,171
-	311,914	10,775	40,966	-	4,123,508
4,663,556	-	284,521	-	-	8,765,893
-	-	-	779,258	-	867,251
3,018	-	-	914,175	-	994,144
<u>4,666,574</u>	<u>485,312</u>	<u>309,620</u>	<u>1,914,832</u>	<u>-</u>	<u>17,647,967</u>
-	-	-	-	-	89,095
-	218,620	793	33,552	-	934,191
-	-	-	-	8,624,000	8,624,000
6,126,059	1,059,141	71,653	-	128,478	23,646,492
-	-	-	(223,855)	-	(460,412)
<u>6,126,059</u>	<u>1,277,761</u>	<u>72,446</u>	<u>(190,303)</u>	<u>8,752,478</u>	<u>32,744,271</u>
<u>\$ 10,792,633</u>	<u>\$ 1,763,073</u>	<u>\$ 382,066</u>	<u>\$ 1,724,529</u>	<u>\$ 8,752,478</u>	<u>\$ 50,481,333</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, 2014**

	Special Revenue Funds				
	General Grants	ONCENTER Fund	County Road	Road Machinery	Water Fund
<b>REVENUES</b>					
Sales tax and use tax	\$ 70,435	\$ 2,745,113	\$ 2,693,351	\$ -	\$ -
Federal aid	11,996,207	-	-	-	-
State aid	16,401,795	-	6,110,348	-	-
Departmental	1,369,324	1,543,443	31,930	867,253	9,832,524
Service for other governments	294,456	-	2,414,081	-	50,000
Tobacco settlement proceeds	-	-	-	-	-
Interest on investments	-	3,019	-	-	10,721
Miscellaneous	4,749,252	5,149,012	44,482	448,971	21,316
Total revenues	<u>34,881,469</u>	<u>9,440,587</u>	<u>11,294,192</u>	<u>1,316,224</u>	<u>9,914,561</u>
<b>EXPENDITURES</b>					
Current:					
General government support	2,753,538	-	-	-	-
Public safety	5,477,867	-	-	-	-
Health	10,597,932	-	-	-	-
Transportation	262,848	-	23,357,355	2,962,750	-
Economic assistance and opportunity	16,456,770	-	-	-	-
Culture and recreation	592,623	9,018,670	-	-	-
Home and community services	1,945,580	-	-	-	6,689,662
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>38,087,158</u>	<u>9,018,670</u>	<u>23,357,355</u>	<u>2,962,750</u>	<u>6,689,662</u>
Excess (deficiency) of revenues over expenditures	<u>(3,205,689)</u>	<u>421,917</u>	<u>(12,063,163)</u>	<u>(1,646,526)</u>	<u>3,224,899</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	4,485,720	-	28,366,163	1,593,180	-
Transfers out	-	-	(16,795,825)	-	(2,377,633)
Total other financing sources and (uses)	<u>4,485,720</u>	<u>-</u>	<u>11,570,338</u>	<u>1,593,180</u>	<u>(2,377,633)</u>
Net change in fund balance	1,280,031	421,917	(492,825)	(53,346)	847,266
Fund balances- beginning	8,048,907	159,691	589,851	1,242,618	4,661,720
Fund balances- ending	<u>\$ 9,328,938</u>	<u>\$ 581,608</u>	<u>\$ 97,026</u>	<u>\$ 1,189,272</u>	<u>\$ 5,508,986</u>

Special Revenue Funds				Debt Service Fund	Total Nonmajor Governmental Funds
Van Duyn Fund	Library Fund	Library Grants	Community Development	OTASC	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,508,899
-	7,223	7,350	4,853,965	-	16,864,745
-	1,111,898	373,103	625,822	-	24,622,966
-	93,228	-	106,570	-	13,844,272
14,636,715	6,476,227	-	-	-	23,871,479
-	-	-	-	7,712,439	7,712,439
-	-	-	-	463,458	477,198
5,613	231,854	22,422	1,906	-	10,674,828
<u>14,642,328</u>	<u>7,920,430</u>	<u>402,875</u>	<u>5,588,263</u>	<u>8,175,897</u>	<u>103,576,826</u>
-	-	-	-	115,495	2,869,033
-	-	-	-	-	5,477,867
7,519,081	-	-	-	-	18,117,013
-	-	-	-	-	26,582,953
-	-	-	-	-	16,456,770
-	12,594,317	439,745	-	-	22,645,355
-	-	-	5,956,943	-	14,592,185
-	-	-	-	3,095,000	3,095,000
-	-	-	-	4,961,838	4,961,838
<u>7,519,081</u>	<u>12,594,317</u>	<u>439,745</u>	<u>5,956,943</u>	<u>8,172,333</u>	<u>114,798,014</u>
<u>7,123,247</u>	<u>(4,673,887)</u>	<u>(36,870)</u>	<u>(368,680)</u>	<u>3,564</u>	<u>(11,221,188)</u>
-	5,106,962	-	72,089	-	39,624,114
(628,650)	(471,063)	-	-	-	(20,273,171)
<u>(628,650)</u>	<u>4,635,899</u>	<u>-</u>	<u>72,089</u>	<u>-</u>	<u>19,350,943</u>
6,494,597	(37,988)	(36,870)	(296,591)	3,564	8,129,755
(368,538)	1,315,749	109,316	106,288	8,748,914	24,614,516
<u>\$ 6,126,059</u>	<u>\$ 1,277,761</u>	<u>\$ 72,446</u>	<u>\$ (190,303)</u>	<u>\$ 8,752,478</u>	<u>\$ 32,744,271</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Grants Fund**  
**Year Ended December 31, 2014**

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual Amounts	Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Sales tax and use tax	35,000	(274,338)	70,435	344,773
<b>Federal Aid</b>				
General government support	-	219,671	196,148	(23,523)
Education	293,200	717,695	209,116	(508,579)
Public safety	378,560	4,015,016	1,803,631	(2,211,385)
Health	7,343,152	12,547,136	5,676,994	(6,870,142)
Transportation	219,500	1,826,758	147,813	(1,678,945)
Social services	5,674,631	6,997,185	2,285,856	(4,711,329)
Other economic assistance	2,009,939	2,777,343	1,676,649	(1,100,694)
Home and community services	-	46,088	-	(46,088)
Total federal aid	15,918,982	29,146,892	11,996,207	(17,150,685)
<b>State Aid</b>				
General government support	304,500	1,825,756	492,251	(1,333,505)
Education	-	-	-	-
Public safety	4,249,396	8,144,133	2,894,858	(5,249,275)
Health	4,180,212	7,831,388	4,215,955	(3,615,433)
Social services	1,234,000	2,862,774	4,344,693	1,481,919
Other economic assistance	2,517,638	33,581,421	2,341,390	(31,240,031)
Culture and recreation	100,000	755,164	(7,289)	(762,453)
Home and community services	89,300	5,126,958	2,119,937	(3,007,021)
Total state aid	12,675,046	60,127,594	16,401,795	(43,725,799)
<b>Departmental</b>				
General government support	72,688	199,641	198,469	(1,172)
Public safety	185,357	494,427	199,551	(294,876)
Health	393,857	184,667	196,880	12,213
Transportation	-	-	12,600	12,600
Culture and recreation	83,861	(103,132)	669,226	772,358
Home and community services	350,000	1,025,514	217,570	(807,944)
Total departmental	1,085,763	1,801,117	1,494,296	(306,821)



**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Grants Fund**  
**Year Ended December 31, 2014**

*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>
Service for Other Governments				
Public safety	465,000	845,018	231,624	(613,394)
Health	-	313,300	11,952	(301,348)
Other economic assistance	25,000	25,000	25,000	-
Home and community services	-	-	25,880	25,880
Total service for other governments	<u>490,000</u>	<u>1,183,318</u>	<u>294,456</u>	<u>(888,862)</u>
Miscellaneous	<u>2,482,619</u>	<u>11,748,964</u>	<u>4,749,252</u>	<u>(6,999,712)</u>
Transfers from other funds	<u>3,539,260</u>	<u>4,523,270</u>	<u>4,485,720</u>	<u>(37,550)</u>
Amounts available for appropriations	<u>36,226,670</u>	<u>108,256,817</u>	<u>39,492,161</u>	<u>(68,764,656)</u>
Charges to appropriations (outflows):				
General Government Support				
Board of elections	250,000	903,865	420,410	483,455
County clerk	72,688	201,667	62,105	139,562
County legislature	-	4,127,831	406	4,127,425
District attorney	2,150,456	3,023,455	1,506,804	1,516,651
Finance, management and budget	-	982,939	513,167	469,772
Medical examiner	-	160,735	160,735	-
Public defender	-	887,529	77,072	810,457
Purchasing department	-	47,570	12,839	34,731
Total general government support	<u>2,473,144</u>	<u>10,335,591</u>	<u>2,753,538</u>	<u>7,582,053</u>
Public Safety				
Corrections	240,000	405,953	304,053	101,900
Emergency communications- E911	1,132,000	1,417,317	127,999	1,289,318
Emergency management	345,000	3,185,519	1,495,105	1,690,414
Probation	748,447	2,941,087	460,649	2,480,438
Sheriff	2,182,956	8,380,446	3,086,060	5,294,386
Special traffic programs	-	58,961	4,001	54,960
Total public safety	<u>4,648,403</u>	<u>16,389,283</u>	<u>5,477,867</u>	<u>10,911,416</u>

*continued*

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Grants Fund**  
**Year Ended December 31, 2014**

*continued*

	<u>Budgeted Amounts</u>		<u>Non-GAAP Actual Amounts</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Health				
Health	11,157,063	20,076,751	9,054,435	11,022,316
Mental health	5,038,881	6,474,866	1,668,469	4,806,397
Total health	<u>16,195,944</u>	<u>26,551,617</u>	<u>10,722,904</u>	<u>15,828,713</u>
Transportation	-	1,847,546	262,848	1,584,698
Economic Assistance and Opportunity				
Aging and youth	-	5,011,529	5,011,529	-
Economic development	1,560,000	37,378,561	3,711,788	33,666,773
Social services	10,014,179	10,540,025	7,733,453	2,806,572
Total economic assistance and opportunity	<u>11,574,179</u>	<u>52,930,115</u>	<u>16,456,770</u>	<u>36,473,345</u>
Culture and Recreation	135,000	1,766,374	592,623	1,173,751
Home and Community Services				
Planning agency	-	4,030,369	1,328,099	2,702,270
Water environment protection	1,200,000	2,473,524	617,481	1,856,043
Total home and community service	<u>1,200,000</u>	<u>6,503,893</u>	<u>1,945,580</u>	<u>4,558,313</u>
Total charges to appropriations	<u>36,226,670</u>	<u>116,324,419</u>	<u>38,212,130</u>	<u>78,112,289</u>
Net change in fund balance- GAAP basis	<u>\$ -</u>	<u>\$ (8,067,602)</u>	<u>\$ 1,280,031</u>	<u>\$ 9,347,633</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**ONCENTER Fund**  
**Year Ended December 31, 2014**

	<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>
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Sales tax and use tax	2,745,113	2,745,113	2,745,113	-
Departmental	-	1,543,443	1,543,443	-
Interest on Investments	-	3,019	3,019	-
Miscellaneous	-	4,948,911	5,149,012	200,101
Amounts available for appropriations	<u>2,745,113</u>	<u>9,240,486</u>	<u>9,440,587</u>	<u>200,101</u>
Charges to appropriations (outflows):				
Culture and Recreation	<u>2,745,113</u>	<u>9,240,486</u>	<u>9,018,670</u>	<u>221,816</u>
Total charges to appropriations	<u>2,745,113</u>	<u>9,240,486</u>	<u>9,018,670</u>	<u>221,816</u>
Net change in fund balance- GAAP basis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 421,917</u>	<u>\$ (21,715)</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**County Road Fund**  
**Year Ended December 31, 2014**

	<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	\$ -	\$ 464,488	\$ 464,488	\$ -
Resources (inflows):				
Sales tax and use tax	<u>2,637,352</u>	<u>2,637,352</u>	<u>2,693,351</u>	<u>55,999</u>
State Aid				
Transportation	<u>5,640,759</u>	<u>6,110,348</u>	<u>6,110,348</u>	<u>-</u>
Total state aid	<u>5,640,759</u>	<u>6,110,348</u>	<u>6,110,348</u>	<u>-</u>
Departmental	3,500,541	3,500,541	3,445,187	(55,354)
Services for Other Governments	1,811,014	2,414,081	2,414,081	-
Miscellaneous	34,969	34,969	44,482	9,513
Transfers from other funds	<u>26,866,163</u>	<u>28,366,163</u>	<u>28,366,163</u>	<u>-</u>
Amounts available for appropriations	<u>40,490,798</u>	<u>43,527,942</u>	<u>43,538,100</u>	<u>10,158</u>
Charges to appropriations (outflows):				
Transportation	<u>25,623,156</u>	<u>26,812,209</u>	<u>26,770,612</u>	<u>41,597</u>
Total charges to appropriations	<u>25,623,156</u>	<u>26,812,209</u>	<u>26,770,612</u>	<u>41,597</u>
Other Financing Uses				
Transfer to other funds	<u>14,867,642</u>	<u>16,795,825</u>	<u>16,795,825</u>	<u>-</u>
Total financing sources and uses	<u>14,867,642</u>	<u>16,795,825</u>	<u>16,795,825</u>	<u>-</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (80,092)</u>	<u>(28,337)</u>	<u>\$ 51,755</u>

Budgetary fund balance is not a current year revenue for budgetary purposes

Net change in fund balance-GAAP basis

(464,488)  
\$ (492,825)

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Road Machinery Fund**  
**Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>		<u>Non-GAAP Actual Amounts</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Departmental	5,842,798	5,842,798	6,210,188	367,390
Miscellaneous	460,990	460,990	448,971	(12,019)
Transfers from other funds	<u>1,593,180</u>	<u>1,593,180</u>	<u>1,593,180</u>	<u>-</u>
Amounts available for appropriations	<u>7,896,968</u>	<u>7,896,968</u>	<u>8,252,339</u>	<u>355,371</u>
Charges to appropriations (outflows):				
Transportation	<u>7,896,968</u>	<u>9,053,282</u>	<u>8,305,685</u>	<u>747,597</u>
Total charges to appropriations	<u>7,896,968</u>	<u>9,053,282</u>	<u>8,305,685</u>	<u>747,597</u>
Net change in fund balance- GAAP basis	<u>\$ -</u>	<u>\$ (1,156,314)</u>	<u>\$ (53,346)</u>	<u>\$ 1,102,968</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Water Fund**  
**Year Ended December 31, 2014**

	<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	10,267,912	10,267,912	9,841,399	(426,513)
Service for Other Governments	50,000	50,000	50,000	-
Interest on Investments	-	-	10,721	10,721
Miscellaneous	-	-	21,316	21,316
Amounts available for appropriation	<u>10,317,912</u>	<u>10,317,912</u>	<u>9,923,436</u>	<u>(394,476)</u>
Charges to appropriations (outflows):				
Home and Community Services	7,998,956	8,385,507	6,698,537	1,686,970
Nondepartmental:				
Transfer to other funds	<u>2,318,956</u>	<u>2,377,633</u>	<u>2,377,633</u>	<u>-</u>
Total charges to appropriations	<u>10,317,912</u>	<u>10,763,140</u>	<u>9,076,170</u>	<u>1,686,970</u>
Net change in fund balance- GAAP basis	<u>\$ -</u>	<u>\$ (445,228)</u>	<u>\$ 847,266</u>	<u>\$ 1,292,494</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, 2014**

	<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	\$ 5,775,024	\$ 8,147,731	\$ -	\$ (8,147,731)
Health	-	-	14,636,715	14,636,715
Miscellaneous	-	-	5,613	5,613
Amounts available for appropriation	<u>5,775,024</u>	<u>8,147,731</u>	<u>14,642,328</u>	<u>6,494,597</u>
Charges to appropriations (outflows):				
Health	5,146,374	7,519,081	7,519,081	-
Nondepartmental:				
Transfer to other funds	<u>628,650</u>	<u>628,650</u>	<u>628,650</u>	<u>-</u>
Total charges to appropriations	<u>5,775,024</u>	<u>8,147,731</u>	<u>8,147,731</u>	<u>-</u>
Net change in fund balance- GAAP basis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,494,597</u>	<u>\$ 6,494,597</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Library Fund**  
**Year Ended December 31, 2014**

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual Amounts	Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ 673,760	\$ 673,760	\$ 37,988	\$ (635,772)
Resources (inflows):				
Federal Aid	-	-	7,223	7,223
State Aid	1,075,824	1,075,824	1,111,898	36,074
Departmental	1,202,050	1,202,050	1,200,515	(1,535)
Service for Other Governments	6,476,227	6,476,227	6,476,227	-
Miscellaneous	263,743	263,743	231,854	(31,889)
Transfers from other funds	5,106,962	5,106,962	5,106,962	-
Amounts available for appropriation	14,798,566	14,798,566	14,172,667	(625,899)
Charges to appropriations (outflows):				
Culture and Recreation	14,327,503	14,389,850	13,701,604	688,246
Total charges to appropriations	14,327,503	14,389,850	13,701,604	688,246
Other Financing Uses				
Transfer to other funds	471,063	471,063	471,063	-
Total financing sources and uses	471,063	471,063	471,063	-
Budgetary fund balance, December 31	\$ -	\$ (62,347)	-	\$ 62,347
Budgetary fund balance is not a current year revenue for budgetary purposes			(37,988)	
Net change in fund balance-GAAP basis			\$ (37,988)	



**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Library Grants Fund**  
**Year Ended December 31, 2014**

	<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	6,700	11,054	7,350	(3,704)
State Aid	440,960	714,857	373,103	(341,754)
Miscellaneous	23,000	6,599,105	22,422	(6,576,683)
Amounts available for appropriation	<u>470,660</u>	<u>7,325,016</u>	<u>402,875</u>	<u>(6,922,141)</u>
Charges to appropriations (outflows):				
Culture and Recreation	<u>470,660</u>	<u>7,434,332</u>	<u>439,745</u>	<u>6,994,587</u>
Total charges to appropriations	<u>470,660</u>	<u>7,434,332</u>	<u>439,745</u>	<u>6,994,587</u>
Net change in fund balance- GAAP basis	<u>\$ -</u>	<u>\$ (109,316)</u>	<u>\$ (36,870)</u>	<u>\$ 72,446</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Community Development Fund**  
**Year Ended December 31, 2014**

	<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				
Health	-	2,580,052	2,170,767	(409,285)
Home and community services	2,562,248	9,601,338	2,683,198	(6,918,140)
Total federal aid	<u>2,562,248</u>	<u>12,181,390</u>	<u>4,853,965</u>	<u>(7,327,425)</u>
State Aid				
Home and community services	1,500,000	2,851,591	625,822	(2,225,769)
Departmental	-	68,178	106,570	38,392
Miscellaneous	-	8,462	1,906	(6,556)
Transfers from other funds	543,705	2,533,673	72,089	(2,461,584)
Amounts available for appropriation	<u>4,605,953</u>	<u>17,643,294</u>	<u>5,660,352</u>	<u>(11,982,942)</u>
Charges to appropriations (outflows):				
Home and Community Services	<u>4,605,953</u>	<u>17,749,583</u>	<u>5,956,943</u>	<u>11,792,640</u>
Total charges to appropriations	<u>4,605,953</u>	<u>17,749,583</u>	<u>5,956,943</u>	<u>11,792,640</u>
Net change in fund balance- GAAP basis	<u>\$ -</u>	<u>\$ (106,289)</u>	<u>\$ (296,591)</u>	<u>\$ (190,302)</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Debt Service Fund**  
**Year Ended December 31, 2014**

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ 10,581,284	\$ 10,717,826	\$ 10,717,826	\$ -
Resources (inflows):				
Transfers from other funds	43,005,645	77,105,416	74,797,217	(2,308,199)
Amounts available for appropriation	53,586,929	87,823,242	85,515,043	(2,308,199)
Charges to appropriations (outflows):				
General government support	8,252,292	10,126,104	10,102,539	23,565
Education	3,745,429	6,481,328	6,448,466	32,862
Public safety	5,936,036	10,530,113	10,473,771	56,342
Health	633,559	633,559	633,559	-
Transportation	10,035,856	13,312,235	13,270,830	41,405
Culture and recreation	2,399,393	2,399,393	2,399,393	-
Home and community services:				
Bear trap/Ley creek	25,505	25,505	25,505	-
Bloody brook	99,316	99,316	99,316	-
Central sanitary districts	20,092,454	39,846,321	40,103,665	(257,344)
Harbor brook	147,150	147,150	147,150	-
Meadow brook	529,100	529,100	529,100	-
Water fund	1,690,839	3,693,118	3,667,995	25,123
Total home and community services	22,584,364	44,340,510	44,572,731	(232,221)
Total charges to appropriations	53,586,929	87,823,242	87,901,289	(78,047)
Budgetary fund balance, December 31	\$ -	\$ -	(2,386,246)	\$ (2,386,246)
Interest revenue not considered for budgetary purposes			170,695	
Other financing sources not considered for budgetary purposes:				
Budgetary fund balance is not a current year revenue for budgetary purposes			(10,717,826)	
Bond premium			6,298,202	
Unused project balances treated as revenue for financial reporting purposes			769,404	
Unbudgeted participation in debt service external sources			3,903,132	
Net change in fund balance- GAAP basis			\$ (1,962,639)	

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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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Governmental activities</b>				
Net invested in capital assets	\$ 746,413,156	\$ 816,829,338	\$ 811,788,098	\$ 852,007,509
Restricted	34,221,507	16,657,808	17,043,588	19,823,048
Unrestricted	(18,747,419)	3,693,628	(16,671,873)	(93,367,529)
<b>Total governmental activities net position</b>	<u>\$ 761,887,244</u>	<u>\$ 837,180,774</u>	<u>\$ 812,159,813</u>	<u>\$ 778,463,028</u>
<b>Business-type activities</b>				
Net invested in capital assets	\$ 11,073,722	\$ 10,115,911	\$ 9,583,811	\$ -
Unrestricted	(3,449,148)	(3,930,483)	(7,503,241)	-
<b>Total business-type activities net position</b>	<u>\$ 7,624,574</u>	<u>\$ 6,185,428</u>	<u>\$ 2,080,570</u>	<u>\$ -</u>
<b>Primary government</b>				
Net invested in capital assets	\$ 757,486,878	\$ 826,945,249	\$ 821,371,909	\$ 852,007,509
Restricted	34,221,507	16,657,808	17,043,588	19,823,048
Unrestricted	(22,196,567)	(236,855)	(24,175,114)	(93,367,529)
<b>Total primary government net position</b>	<u>\$ 769,511,818</u>	<u>\$ 843,366,202</u>	<u>\$ 814,240,383</u>	<u>\$ 778,463,028</u>

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

**Fiscal Year**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$	836,275,910	\$ 842,791,377	\$ 776,806,016	\$ 943,407,659	\$ 934,565,871	\$ 887,775,290
	22,730,632	24,359,185	24,805,553	24,925,639	29,882,211	32,399,308
	(128,645,326)	(165,018,646)	(120,866,799)	(291,587,619)	(375,254,568)	(359,361,487)
\$	<u>730,361,216</u>	<u>702,131,916</u>	<u>680,744,770</u>	<u>676,745,679</u>	<u>589,193,514</u>	<u>560,813,111</u>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-
\$	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$	836,275,910	\$ 842,791,377	\$ 776,806,016	\$ 943,407,659	\$ 934,565,871	\$ 887,775,290
	22,730,632	24,359,185	24,805,553	24,925,639	29,882,211	32,399,308
	(128,645,326)	(165,018,646)	(120,866,799)	(291,587,619)	(375,254,568)	(359,361,487)
\$	<u>730,361,216</u>	<u>702,131,916</u>	<u>680,744,770</u>	<u>676,745,679</u>	<u>589,193,514</u>	<u>560,813,111</u>

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

	Fiscal Year			
	2005	2006	2007	2008
<b>Expenses</b>				
<b>Governmental activities:</b>				
General government support	\$ 53,209,794	\$ 198,049,372	\$ 258,077,035	\$ 218,159,741
Education	55,538,478	52,893,841	59,975,854	56,115,210
Public safety	104,806,261	102,098,062	120,830,256	131,896,522
Health	47,092,053	47,862,668	50,465,103	105,762,977
Transportation	48,375,886	40,492,055	40,683,043	42,074,051
Economic assistance and opportunity	245,813,867	251,375,443	249,502,570	262,786,203
Culture and recreation	29,754,915	32,317,242	33,395,710	47,748,717
Home and community services	74,894,347	40,866,396	72,756,451	75,444,171
Interest on long-term debt	13,980,373	17,135,664	18,020,424	18,174,279
<b>Total governmental activities expenses</b>	<b>673,465,974</b>	<b>783,090,743</b>	<b>903,706,446</b>	<b>958,161,871</b>
<b>Business-type activities:</b>				
Long term care	40,414,138	40,835,455	45,739,288	-
<b>Total business-type activities expenses</b>	<b>40,414,138</b>	<b>40,835,455</b>	<b>45,739,288</b>	<b>-</b>
<b>Total primary government expenses</b>	<b>\$ 713,880,112</b>	<b>\$ 823,926,198</b>	<b>\$ 949,445,734</b>	<b>\$ 958,161,871</b>
<b>Program Revenues</b>				
<b>Governmental activities:</b>				
Charges for services	\$ 125,788,836	\$ 131,892,315	\$ 146,275,075	\$ 197,066,748
Operating grants and contributions	198,907,888	201,629,887	196,985,978	199,017,801
Capital grants and contributions	32,626,718	25,946,323	32,851,548	19,934,877
<b>Total governmental activities program revenues</b>	<b>357,323,442</b>	<b>359,468,525</b>	<b>376,112,601</b>	<b>416,019,426</b>
<b>Business-type activities:</b>				
Charges for services	32,515,528	36,136,604	36,115,472	-
Operating grants and contributions	-	710,941	335,771	-
Capital grants and contributions	6,705	300	-	-
<b>Total business-type activities program revenues</b>	<b>32,522,233</b>	<b>36,847,845</b>	<b>36,451,243</b>	<b>-</b>
<b>Total primary government program revenues</b>	<b>\$ 389,845,675</b>	<b>\$ 396,316,370</b>	<b>\$ 412,563,844</b>	<b>\$ 416,019,426</b>
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$(316,142,532)	\$(423,622,218)	\$(527,593,845)	\$(542,142,445)
Business-type activities	(7,891,905)	(3,987,610)	(9,288,045)	-
<b>Total primary government net expense</b>	<b>\$(324,034,437)</b>	<b>\$(427,609,828)</b>	<b>\$(536,881,890)</b>	<b>\$(542,142,445)</b>
<b>General Revenues and Other Changes in Net Position</b>				
<b>Governmental activities:</b>				
Real property taxes	\$ 187,830,049	\$ 190,835,482	\$ 193,684,291	\$ 189,794,554
Sales tax and use tax	131,500,537	291,775,749	293,999,988	300,164,040
Investment earnings	7,282,751	10,821,336	11,901,336	7,859,241
Tobacco settlement proceeds	7,908,009	7,243,015	7,529,850	8,358,345
Participation in debt service-external sources	307,515	128,186	457,419	188,910
Sale of receivables	-	-	-	-
Special item (ONCENTER and Van Duyn transfer)	-	-	-	-
Transfers and County contributions	-	(1,888,020)	(5,000,000)	-
<b>Total governmental activities</b>	<b>334,828,861</b>	<b>498,915,748</b>	<b>502,572,884</b>	<b>506,365,090</b>
<b>Business-type activities:</b>				
Investment earnings	131,648	97,762	11,761	-
Other revenue	288,472	562,682	171,426	-
Transfers and County contributions	-	1,888,020	5,000,000	-
<b>Total business-type activities</b>	<b>420,120</b>	<b>2,548,464</b>	<b>5,183,187</b>	<b>-</b>
<b>Total primary government</b>	<b>\$ 335,248,981</b>	<b>\$ 501,464,212</b>	<b>\$ 507,756,071</b>	<b>\$ 506,365,090</b>
<b>Change in Net Position</b>				
Governmental activities	\$ 18,686,329	\$ 75,293,530	\$ (25,020,961)	\$ (35,777,355)
Business-type activities	(7,471,785)	(1,439,146)	(4,104,858)	-
<b>Total primary government</b>	<b>\$ 11,214,544</b>	<b>\$ 73,854,384</b>	<b>\$ (29,125,819)</b>	<b>\$ (35,777,355)</b>

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



Fiscal Year					
<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 218,932,637	\$ 230,998,064	\$ 168,264,794	\$ 167,937,434	\$ 163,070,675	\$ 161,370,350
57,018,115	65,147,736	67,898,863	51,230,463	58,500,840	50,010,541
127,630,857	139,640,552	141,546,415	151,420,062	160,050,080	150,676,597
101,141,630	100,695,505	109,899,660	123,164,947	122,005,552	52,897,363
38,522,292	35,937,447	41,477,441	44,554,903	52,391,343	50,092,075
255,717,572	258,479,081	283,357,681	304,096,029	304,315,508	314,924,118
35,388,697	35,214,223	35,394,512	38,422,777	46,524,048	45,112,740
90,521,110	60,919,353	85,755,517	85,256,094	88,411,166	98,127,873
18,694,633	19,072,029	22,144,792	21,816,079	21,967,688	25,015,840
<u>943,567,543</u>	<u>946,103,990</u>	<u>955,739,675</u>	<u>987,898,788</u>	<u>1,017,236,900</u>	<u>948,227,497</u>
-	-	-	-	-	-
<u>\$ 943,567,543</u>	<u>\$ 946,103,990</u>	<u>\$ 955,739,675</u>	<u>\$ 987,898,788</u>	<u>\$ 1,017,236,900</u>	<u>\$ 948,227,497</u>
\$ 180,621,469	\$ 179,931,127	\$ 200,299,414	\$ 211,473,766	\$ 196,227,634	\$ 169,451,827
215,666,695	213,038,907	213,197,032	214,295,520	217,515,933	213,713,841
<u>11,398,419</u>	<u>17,979,648</u>	<u>30,235,526</u>	<u>55,211,478</u>	<u>26,009,155</u>	<u>11,735,005</u>
<u>407,686,583</u>	<u>410,949,682</u>	<u>443,731,972</u>	<u>480,980,764</u>	<u>439,752,722</u>	<u>394,900,673</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 407,686,583</u>	<u>\$ 410,949,682</u>	<u>\$ 443,731,972</u>	<u>\$ 480,980,764</u>	<u>\$ 439,752,722</u>	<u>\$ 394,900,673</u>
\$(535,880,960)	\$(535,154,308)	\$(512,007,703)	\$(506,918,024)	\$( 577,484,178)	\$(553,326,824)
<u>\$(535,880,960)</u>	<u>\$(535,154,308)</u>	<u>\$(512,007,703)</u>	<u>\$(506,918,024)</u>	<u>\$( 577,484,178)</u>	<u>\$(553,326,824)</u>
\$ 178,297,034	\$ 192,525,831	\$ 164,188,059	\$ 161,254,615	\$ 150,423,597	\$ 150,635,859
284,918,896	304,589,655	316,703,720	332,217,015	339,658,462	349,646,335
3,385,671	2,349,606	2,146,754	1,757,948	1,553,584	1,282,756
7,806,998	7,055,112	6,688,826	6,821,381	6,817,145	7,712,439
284,461	404,804	893,198	666,894	656,747	15,669,032
13,086,088	-	-	-	-	-
-	-	-	201,080	(7,046,875)	-
-	-	-	-	-	-
<u>487,779,148</u>	<u>506,925,008</u>	<u>490,620,557</u>	<u>502,918,933</u>	<u>492,062,660</u>	<u>524,946,421</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 487,779,148</u>	<u>\$ 506,925,008</u>	<u>\$ 490,620,557</u>	<u>\$ 502,918,933</u>	<u>\$ 492,062,660</u>	<u>\$ 524,946,421</u>
\$( 48,101,812)	\$( 28,229,300)	\$( 21,387,146)	\$( 3,999,091)	\$( 85,421,518)	\$( 28,380,403)
<u>\$( 48,101,812)</u>	<u>\$( 28,229,300)</u>	<u>\$( 21,387,146)</u>	<u>\$( 3,999,091)</u>	<u>\$( 85,421,518)</u>	<u>\$( 28,380,403)</u>

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

	Fiscal Year			
	2005	2006	2007	2008
<b>General Fund</b>				
Reserved	\$ 5,445,826	\$ 6,015,265	\$ 6,086,167	\$ 4,838,089
Unreserved	60,027,419	78,340,121	74,262,985	65,874,512
Nonspendable	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total general fund</b>	<b>\$ 65,473,245</b>	<b>\$ 84,355,386</b>	<b>\$ 80,349,152</b>	<b>\$ 70,712,601</b>
<b>Water Environment Protection Fund</b>				
Reserved	\$ 2,838,910	\$ 2,761,504	\$ 2,486,295	\$ 2,101,093
Unreserved	39,122,352	40,619,873	40,982,235	38,338,151
Nonspendable	-	-	-	-
Assigned	-	-	-	-
<b>Total water environment protection fund</b>	<b>\$ 41,961,262</b>	<b>\$ 43,381,377</b>	<b>\$ 43,468,530</b>	<b>\$ 40,439,244</b>
<b>Debt Service Fund</b>				
Reserved	\$ 29,970,705	\$ 31,225,328	\$ 33,510,895	\$ 36,108,118
Restricted	-	-	-	-
Assigned	-	-	-	-
<b>Total debt service fund</b>	<b>\$ 29,970,705</b>	<b>\$ 31,225,328</b>	<b>\$ 33,510,895</b>	<b>\$ 36,108,118</b>
<b>Capital Projects Fund</b>				
Reserved	\$ 102,343,879	\$ 57,862,062	\$ 41,885,429	\$ 36,932,658
Unreserved	(62,115,042)	(36,866,958)	(1,075,381)	(36,619,459)
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Unassigned	-	-	-	-
<b>Total capital projects fund</b>	<b>\$ 40,228,837</b>	<b>\$ 20,995,104</b>	<b>\$ 40,810,048</b>	<b>\$ 313,199</b>
<b>All Other Governmental Funds</b>				
Reserved	\$ 15,447,379	\$ 15,304,947	\$ 16,369,235	\$ 18,401,521
Unreserved, reported in:				
Special revenue funds	5,380,328	3,187,362	4,517,444	17,007,295
Debt service funds	69,421	77,680	77,680	83,409
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 20,897,128</b>	<b>\$ 18,569,989</b>	<b>\$ 20,964,359</b>	<b>\$ 35,492,225</b>

**Fiscal Year**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$	5,292,050	\$ 7,808,464	\$ -	\$ -	\$ -	\$ -
	69,373,888	76,719,455	-	-	-	-
	-	-	5,286,175	7,434,194	7,942,774	7,309,456
	-	-	-	-	5,000,000	5,000,000
	-	-	28,919,636	25,068,778	16,326,067	7,325,091
	-	-	64,988,261	67,287,910	67,682,890	68,071,369
\$	<u>74,665,938</u>	<u>84,527,919</u>	<u>99,194,072</u>	<u>99,790,882</u>	<u>96,951,731</u>	<u>87,705,916</u>
\$	1,771,573	\$ 1,503,554	\$ -	\$ -	\$ -	\$ -
	37,444,904	35,307,697	-	-	-	-
	-	-	638,350	920,616	1,002,740	891,232
	-	-	34,737,761	36,693,395	40,631,949	42,923,834
\$	<u>39,216,477</u>	<u>36,811,251</u>	<u>35,376,111</u>	<u>37,614,011</u>	<u>41,634,689</u>	<u>43,815,066</u>
\$	41,723,821	\$ 42,165,109	\$ -	\$ -	\$ -	\$ -
	-	-	40,817,343	14,073,346	18,740,055	21,570,884
	-	-	-	22,728,788	18,284,782	13,491,314
\$	<u>41,723,821</u>	<u>42,165,109</u>	<u>40,817,343</u>	<u>36,802,134</u>	<u>37,024,837</u>	<u>35,062,198</u>
\$	42,216,680	\$ 60,284,561	\$ -	\$ -	\$ -	\$ -
	(25,744,491)	(35,138,763)	-	-	-	-
	-	-	-	2,807	-	-
	-	-	7,436,576	2,222,194	2,517,575	2,204,425
	-	-	-	(26,333,991)	(27,033,703)	29,480,015
\$	<u>16,472,189</u>	<u>25,145,798</u>	<u>7,436,576</u>	<u>(24,108,990)</u>	<u>(24,516,128)</u>	<u>31,684,440</u>
\$	14,243,221	\$ 15,213,437	\$ -	\$ -	\$ -	\$ -
	12,210,553	5,587,796	-	-	-	-
	90,558	103,728	-	2,064,580	1,019,785	934,191
	-	-	1,430,751	8,630,099	8,624,581	8,624,000
	-	-	-	26,012,076	-	-
	-	-	26,301,155	(202,727)	15,338,688	23,646,492
	-	-	-	-	(368,538)	(460,412)
\$	<u>26,544,332</u>	<u>20,904,961</u>	<u>27,731,906</u>	<u>36,504,028</u>	<u>24,614,516</u>	<u>32,744,271</u>

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

	Fiscal Year			
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Revenues</b>				
Real property taxes and tax items	\$ 187,399,916	\$ 192,479,527	\$ 193,113,915	\$ 185,570,483
Sales tax and use tax	131,500,537	291,775,749	293,999,988	300,164,040
Federal aid	103,029,145	105,419,994	97,933,889	83,694,221
State aid	128,505,461	122,156,216	131,903,637	135,258,457
Departmental	85,193,745	89,680,125	94,014,080	110,230,846
Services for other governments	26,927,638	28,046,479	28,552,339	73,261,416
Tobacco settlement proceeds	7,908,009	7,243,015	7,529,850	8,358,345
Interest on investments	7,056,003	10,538,549	11,435,825	7,450,197
Miscellaneous	7,329,185	7,812,217	9,790,569	9,907,113
Sale of receivables	-	-	-	-
Total revenues	<u>684,849,639</u>	<u>855,151,871</u>	<u>868,274,092</u>	<u>913,895,118</u>
<b>Expenditures</b>				
General government	42,658,045	190,675,941	193,104,467	198,408,248
Education	43,533,866	44,514,055	48,253,633	51,383,514
Public safety	104,074,314	107,715,803	108,693,796	114,988,343
Health	47,082,258	48,097,289	50,496,551	94,432,295
Transportation	22,687,412	23,275,885	25,849,968	26,363,171
Economic assistance and opportunity	245,747,262	251,385,306	247,184,758	255,156,067
Culture and recreation	27,277,029	28,470,612	29,028,545	29,944,767
Home and community services	62,181,444	63,843,619	66,133,298	68,102,328
Capital outlay	92,462,293	113,674,114	98,433,440	87,598,359
Debt service:				
Principal	18,412,632	21,543,166	21,888,221	25,138,438
Interest	13,690,254	14,687,096	15,338,992	16,155,774
Total expenditures	<u>719,806,809</u>	<u>907,882,886</u>	<u>904,405,669</u>	<u>967,671,304</u>
Excess of revenues over (under) expenditures	<u>(34,957,170)</u>	<u>(52,731,015)</u>	<u>(36,131,577)</u>	<u>(53,776,186)</u>
Other Financing Sources (Uses)				
Transfers in	90,243,708	74,681,596	79,297,472	89,026,390
Transfers out	(90,243,708)	(76,569,616)	(84,297,472)	(89,026,390)
Proceeds of long-term borrowings	728,630,000	35,000,000	25,600,000	-
Refunding bond	-	-	-	-
Payments to refund bond escrow agent	(18,990,501)	-	-	-
Participation in debt service-external sources	25,597,355	19,568,179	35,431,293	13,374,962
Debt issuance costs	(836,558)	-	-	-
Bond discount	(669,227,856)	-	-	-
Bond premium	289,681	38,665	684,282	-
Principal Foregiveness	-	-	-	-
Special item (ONCENTER and Van Duyn transfer)	-	-	-	-
Total other financing sources (uses)	<u>65,462,121</u>	<u>52,718,824</u>	<u>56,715,575</u>	<u>13,374,962</u>
Net change in fund balance	<u>\$ 30,504,951</u>	<u>\$ (12,191)</u>	<u>\$ 20,583,998</u>	<u>\$ (40,401,224)</u>

Debt service as a percentage of noncapital expenditures	5.1%	4.6%	4.6%	4.7%
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**Fiscal Year**

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 185,104,195	\$ 185,255,928	\$ 159,906,576	\$ 157,356,977	\$ 152,822,237	\$ 151,709,781
284,918,896	304,589,655	316,703,720	332,217,015	339,658,462	349,646,335
105,752,832	114,096,923	118,766,975	127,052,967	126,443,049	108,983,638
121,312,282	116,921,632	124,665,583	142,454,031	117,082,039	116,465,208
110,692,394	109,832,564	119,803,507	124,833,575	123,236,938	111,214,381
51,729,312	48,435,161	67,633,604	70,159,905	44,563,260	45,662,870
7,806,998	7,055,112	6,688,826	6,821,381	6,817,145	7,712,439
3,242,129	2,273,276	2,075,438	1,699,737	1,514,778	1,239,555
10,240,104	9,769,465	14,213,726	13,388,065	17,336,148	18,222,449
13,086,088	-	-	-	-	-
<u>893,885,230</u>	<u>898,229,716</u>	<u>930,457,955</u>	<u>975,983,653</u>	<u>929,474,056</u>	<u>910,856,656</u>
197,846,093	195,855,982	150,645,016	143,436,270	134,856,773	145,255,951
51,636,672	51,284,124	47,952,884	39,572,323	44,611,060	48,502,886
112,475,714	123,386,485	122,444,760	131,927,650	134,371,600	133,386,620
95,871,458	87,784,835	99,230,390	114,665,022	108,522,081	60,486,588
24,967,034	24,364,447	26,982,740	25,696,539	28,688,474	30,542,745
249,041,562	250,929,288	276,596,788	296,129,276	295,591,563	301,568,110
29,676,868	29,252,876	29,150,063	30,352,729	37,241,630	37,067,086
70,027,487	67,870,619	70,676,114	66,608,800	69,678,033	71,163,559
72,366,843	91,379,812	104,939,126	167,688,051	152,184,373	78,803,290
28,284,206	24,080,873	27,381,800	33,136,216	33,069,102	49,926,669
16,305,652	17,846,002	19,857,818	19,206,417	20,384,574	23,246,312
<u>948,499,589</u>	<u>964,035,343</u>	<u>975,857,499</u>	<u>1,068,419,293</u>	<u>1,059,199,263</u>	<u>979,949,816</u>
<u>(54,614,359)</u>	<u>(65,805,627)</u>	<u>(45,399,544)</u>	<u>(92,435,640)</u>	<u>(129,725,207)</u>	<u>(69,093,160)</u>
73,635,007	66,137,762	73,898,633	84,253,948	89,343,668	101,402,949
(73,635,007)	(66,137,762)	(73,898,633)	(84,253,948)	(89,343,668)	(101,402,949)
61,725,000	53,625,000	33,755,000	51,425,000	67,870,000	34,800,000
33,345,000	-	-	20,615,000	-	19,600,000
(36,558,388)	-	-	(22,680,624)	-	(22,333,870)
4,498,508	19,087,111	9,987,427	13,301,703	42,585,021	74,265,173
-	-	-	-	-	-
-	-	-	-	-	-
7,161,609	4,025,795	2,658,087	5,619,538	8,451,437	6,298,202
-	-	-	-	-	11,765,901
-	-	-	201,080	(73,671)	-
<u>70,171,729</u>	<u>76,737,906</u>	<u>46,400,514</u>	<u>68,481,697</u>	<u>118,832,787</u>	<u>124,395,406</u>
<u>\$ 15,557,370</u>	<u>\$ 10,932,279</u>	<u>\$ 1,000,970</u>	<u>\$ (23,953,943)</u>	<u>\$ (10,892,420)</u>	<u>\$ 55,302,246</u>

5.1%

4.8%

5.4%

5.8%

5.9%

8.1%

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

<u>Fiscal Year Ended</u>	<u>REAL PROPERTY</u>		<u>EXEMPTIONS</u>		<u>TAXABLE</u>		<u>Taxable Assessed Value To Full Value</u>	<u>Per \$1,000 Full Value Tax Rate</u>
	<u>Assessed Value</u>	<u>Full Value</u>	<u>Assessed Value</u>	<u>Full Value</u>	<u>Assessed Value</u>	<u>Full Value</u>		
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
2013	28,913,376	34,461,789	7,328,614	8,678,972	21,584,762	25,782,817	83.72%	5.46
2014	29,119,967	34,777,467	7,333,120	8,719,333	21,786,847	26,058,134	83.61%	5.37

**COUNTY OF ONONDAGA, NEW YORK**

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

<u>TAXPAYER</u>	<u>2014</u>			<u>2005</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage Of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage Of Total Taxable Assessed Value</u>
National Grid / Niagara Mohawk	\$ 713,403,676	1	2.65%	\$ 675,684,716	1	3.37%
VERIZON / NY Telephone Co.	143,285,927	2	0.53%	134,324,623	2	0.67%
HUB Properties Trust	56,351,512	3	0.21%	18,000,000	10	-
Wegmans Food Markets	54,057,300	4	0.20%	42,869,000	5	0.21%
CSX	40,837,962	5	0.15%	-		-
Bristol Myers Squibb	39,013,800	6	0.15%	42,907,600	4	0.21%
Great Northern Holdings	38,637,182	7	0.14%	-		-
Shoppingtown Mall LP	36,996,400	8	0.14%	53,571,400	3	0.27%
Aldi Inc.	32,015,000	9	0.12%	-		-
Buffalo Main Street	30,172,877	10	0.11%	-		-
Home Properties	-		-	25,024,800	6	0.12%
New Process Gear, Inc.	-		-	22,000,000	7	0.11%
Carrier Corporation	-		-	19,440,000	8	0.10%
Nob Hill of Syracuse Apartments	-		-	18,208,900	9	0.09%
<b>Total</b>	<u><u>\$ 1,184,771,636</u></u>		<u><u>4.41%</u></u>	<u><u>\$ 1,052,031,039</u></u>		<u><u>5.15%</u></u>

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

<u>Fiscal Year Ended</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy</u>			<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>	<u>Collections in Subsequent Years</u>	<u>Amount</u>	<u>Percentage of Levy</u>
2005	\$ 300,860,868	\$ 291,355,908	96.84%	\$ 8,088,762	\$ 299,444,670	99.53%
2006	311,639,215	301,888,439	96.87%	8,480,486	310,368,925	99.59%
2007	327,022,143	316,589,528	96.81%	8,293,158	324,882,686	99.35%
2008	334,648,785	321,878,456	96.18%	10,368,945	332,247,401	99.28%
2009	341,497,443	334,543,258	97.96%	4,087,539	338,630,797	99.16%
2010	353,325,744	337,992,603	95.66%	11,770,384	349,762,987	98.99%
2011	377,756,416	362,859,235	96.06%	10,333,262	373,192,497	98.79%
2012	387,239,302	372,065,190	96.08%	8,951,353	381,016,543	98.39%
2013	386,275,561	372,123,350	96.34%	4,847,128	376,970,478	97.59%
2014	395,967,415	381,678,459	96.39%	-	381,678,459	96.39%



**COUNTY OF ONONDAGA, NEW YORK**  
**Overlapping and Underlying Governmental Activities Debt**  
**As of December 31, 2014**  
*(dollars in thousands)*  
**Schedule 8**

<b><u>GOVERNMENTAL UNIT</u></b>	<b><u>Debt Outstanding</u></b>	<b><u>Estimated Percentage Applicable</u></b>
County of Onondaga	\$ 601,762	35.96%
Total Overlapping Debt	<u>\$ 601,762</u>	<u>35.96%</u>
<b>Political subdivisions within Onondaga County:</b>		
Towns (as of 12/31/2012)	\$ 63,296	3.78%
Villages (as of 5/31/2013)	44,824	2.68%
School districts (as of 6/30/2013)	519,481	31.04%
City of Syracuse and city schools (as of 5/16/2013)	423,640	25.32%
Fire districts (as of 12/31/2012)	20,383	1.22%
Total Underlying Debt	<u>\$ 1,071,624</u>	<u>64.04%</u>
<b>Total Overlapping and Underlying Debt</b>	<b>\$ 1,673,386</b>	<b>100.00%</b>

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt limit	\$1,187,041	\$1,229,383	\$1,283,825	\$1,331,236	\$1,523,511	\$1,632,193	\$1,701,089	\$1,747,508	\$1,776,162	\$1,795,016
Total net debt applicable to limit	122,381	138,124	146,085	119,427	159,798	184,570	192,911	218,412	237,955	238,377
Legal debt margin	\$1,064,660	\$1,091,259	\$1,137,740	\$1,211,809	\$1,363,713	\$1,447,623	\$1,508,178	\$1,529,096	\$1,538,207	\$1,556,639
Total net debt applicable to the limit as a percentage of debt limit	10.31%	11.24%	11.38%	8.97%	10.49%	11.31%	11.34%	12.50%	13.40%	13.28%

**Legal Debt Margin Calculation for Fiscal Year 2014**

Assessed value - 5 year average	\$25,643,088
<b>Legal debt margin:</b>	
Debt limit (7% of total assessed value)	1,795,016
Debt applicable to limit:	
General obligation bonds	601,762
Less: Excludable debt	(363,385)
Total net debt applicable to limit	238,377
Legal debt margin	<u>\$1,556,639</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 Value of Property</b>	
				<b>Per Capita</b>
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
2013	333,656	-	1.29%	712
2014	340,318	-	1.31%	729

**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>
2005	\$ 136,667	\$ 630	\$ 94,520	\$ 231,817	\$ 408,137	1.19%	\$ 885
2006	134,877	6,540	124,295	265,712	450,302	1.25%	976
2007	132,977	-	145,538	278,515	459,573	1.20%	992
2008	137,608	-	148,745	286,353	458,523	1.15%	985
2009	133,898	-	145,573	279,471	499,214	1.26%	1,069
2010	134,349	-	163,294	297,643	544,838	1.34%	1,165
2011	135,228	-	164,892	300,120	562,342	1.31%	1,204
2012	136,056	-	171,444	307,500	597,104	1.34%	1,275
2013	136,963	-	200,943	337,906	671,562	1.50%	1,434
2014	137,037	-	263,444	400,481	740,799	1.66%	1,586

**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>
2005	460,910	\$34,197	73,367	4.5%
2006	460,925	36,053	71,871	4.4%
2007	461,287	38,338	72,564	4.1%
2008	463,472	39,999	71,375	5.2%
2009	465,633	39,724	70,768	7.7%
2010	467,026	40,721	69,891	8.2%
2011	467,525	42,943	70,650	7.8%
2012	467,038	44,700	67,881	8.1%
2013	468,387	N/A	66,884	7.2%
2014	467,026	N/A	N/A	5.8%

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

<u>Employer</u>	<u>2014</u>			<u>2005</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of County Employment</u>
SUNY Upstate Medical University	9,332	1	4.42%	6,250	1	2.75%
Syracuse University	4,653	2	2.20%	4,750	2	2.09%
St. Joseph's Hospital Health Center	4,000	3	1.89%	3,250	4	1.43%
Roman Catholic Diocese of Syracuse	3,887	4	1.84%	-	-	-
Wegmans Food Markets	3,686	5	1.75%	3,750	3	1.65%
Crouse Hospital	2,700	6	1.28%	2,250	6	0.99%
Loretto	2,476	7	1.17%	2,250	9	0.99%
National Grid/Niagara Mohawk	2,000	8	0.95%	1,750	10	0.77%
Time Warner Cable	1,800	9	-	-	-	-
Lockheed Martin Corporation	1,600	10	0.76%	2,250	8	0.99%
Magna Drivetrain-New Process Gear Inc	-	-	-	2,250	5	0.99%
P & C Food Markets	-	-	-	2,250	7	0.99%
<b>Total</b>	<u>36,134</u>		<u>16.26%</u>	<u>31,000</u>		<u>13.64%</u>

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

**Full -time Employees as of January 1**

<b>Function/Program</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
County clerk	38	38	36	39	38
County comptroller	36	35	36	36	37
County executive	11	10	11	9	13
County legislature	26	26	26	27	26
District attorney	94	95	95	100	97
Elections board	16	17	17	17	20
Facilities management	115	112	115	107	103
Finance, management and budget	30	32	32	31	29
Information technology	73	72	74	76	75
Law department	43	42	42	38	40
Personnel department	29	25	26	25	26
Purchasing department	15	14	14	12	15
<b>General Government Support</b>	<b>526</b>	<b>518</b>	<b>524</b>	<b>517</b>	<b>519</b>
Corrections	187	188	188	189	192
Emergency communications	139	141	144	145	149
Emergency management	7	7	7	7	7
Probation	134	135	136	140	145
Sheriff civil	321	326	327	285	300
Sheriff custody	278	274	279	276	278
STOP DWI	1	0	0	0	0
<b>Public Safety</b>	<b>1,067</b>	<b>1,071</b>	<b>1,081</b>	<b>1,042</b>	<b>1,071</b>
Health	370	363	355	364	371
LTC community services	13	11	11	14	16
LTC Van Duyn	545	545	531	559	525
Adult and LTC Care	0	0	0	0	0
Mental health department	85	86	85	80	80
<b>Health</b>	<b>1,013</b>	<b>1,005</b>	<b>982</b>	<b>1,017</b>	<b>992</b>
Transportation	199	190	189	197	195
<b>Transportation</b>	<b>199</b>	<b>190</b>	<b>189</b>	<b>197</b>	<b>195</b>
Economic development	6	6	6	7	7
Job training administration	8	7	7	6	6
Social services department	728	730	727	733	727
Children & Family	0	0	0	0	0
Veterans service agency	2	2	3	2	3
<b>Economic Assistance</b>	<b>744</b>	<b>745</b>	<b>743</b>	<b>748</b>	<b>743</b>
Aging and youth	18	17	17	18	19
Onondaga public libraries	58	59	59	56	57
Syracuse branch libraries	59	61	57	54	60
Parks and recreation	111	117	117	119	117
<b>Culture &amp; Recreation</b>	<b>246</b>	<b>254</b>	<b>250</b>	<b>247</b>	<b>253</b>
Community development	13	13	12	13	13
Human rights commission	4	4	4	4	4
Office of the environment	1	1	1	1	1
Onondaga planning agency	16	15	16	16	17
Water board	38	38	38	35	36
Water environment protection	383	387	386	387	387
<b>Home &amp; Community Services</b>	<b>455</b>	<b>458</b>	<b>457</b>	<b>456</b>	<b>458</b>
<b>Total</b>	<b>4,250</b>	<b>4,241</b>	<b>4,226</b>	<b>4,224</b>	<b>4,231</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**

<u>Function/Program</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
County clerk	37	35	35	34	36
County comptroller	33	31	31	31	32
County executive	10	11	11	12	12
County legislature	27	24	24	23	26
District attorney	94	93	93	93	94
Elections board	15	16	16	15	16
Facilities management	92	103	103	107	107
Finance	28	27	27	27	61
Information technology	74	74	74	73	69
Law department	40	38	38	37	43
Personnel department	21	27	27	23	28
Purchasing department	13	16	16	17	19
<b>General Government Support</b>	<b>484</b>	<b>495</b>	<b>495</b>	<b>492</b>	<b>543</b>
Corrections	192	180	180	179	177
Emergency communications	148	137	137	140	145
Emergency management	5	6	6	7	7
Probation	119	87	107	108	78
Sheriff civil	294	263	263	252	250
Sheriff custody	284	277	277	281	284
STOP DWI	0	0	0	0	0
<b>Public Safety</b>	<b>1,042</b>	<b>950</b>	<b>970</b>	<b>967</b>	<b>941</b>
Health	359	297	297	280	290
LTC community services	15	0	0	0	0
LTC Van Duyn	525	504	504	495	0
Adult and LTC Care	0	0	0	0	54
Mental health department	80	53	53	51	0
<b>Health</b>	<b>979</b>	<b>854</b>	<b>854</b>	<b>826</b>	<b>344</b>
Transportation	177	163	163	169	159
<b>Transportation</b>	<b>177</b>	<b>163</b>	<b>163</b>	<b>169</b>	<b>159</b>
Economic development	5	6	6	7	7
Job training administration	4	2	2	2	2
Social services department	683	690	690	690	422
Children & Family	0	0	0	0	271
Veterans service agency	3	3	3	2	0
<b>Economic Assistance</b>	<b>695</b>	<b>701</b>	<b>701</b>	<b>701</b>	<b>702</b>
Aging and youth	17	18	18	17	0
Onondaga public libraries	57	55	55	53	53
Syracuse branch libraries	59	53	53	53	53
Parks and recreation	103	86	86	93	101
<b>Culture &amp; Recreation</b>	<b>236</b>	<b>212</b>	<b>212</b>	<b>216</b>	<b>207</b>
Community development	16	17	17	17	14
Human rights commission	0	0	0	0	0
Office of the environment	1	1	1	1	1
Onondaga planning agency	16	14	14	14	18
Water board	37	25	25	23	30
Water environment protection	377	370	370	369	380
<b>Home &amp; Community Services</b>	<b>447</b>	<b>427</b>	<b>427</b>	<b>424</b>	<b>443</b>
<b>Total</b>	<b>4,060</b>	<b>3,802</b>	<b>3,822</b>	<b>3,795</b>	<b>3,339</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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Police protection</b>										
Number of police personnel and officers	585	540	530	538	537	516	502	499	498	498
Number of police vehicles	199	199	199	206	206	209	208	210	211	211
Number of Stations	8	7	7	8	8	8	7	7	7	7
<b>Highways</b>										
Miles of streets maintained	802	857	857	792	792	792	793	793	793	793
Road signs installed	854	957	1,025	853	1,105	923	1,168	1,180	1,180	1,300
Signal lights	90	93	93	98	100	101	102	102	104	108
<b>Parks and recreation</b>										
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	107
Park acreage	6,580	6,580	6,580	6,580	6,580	6,580	6,580	6,580	6,580	6,636
Parks and museums	13	13	13	13	13	13	13	13	13	13
<b>Water environment protection</b>										
Average design capacity of treatment plants in gallons ( in thousands)	112,000	117,000	116,200	116,200	119,700	119,700	119,700	119,700	119,700	119,700
Miles of sanitary sewers	3,028	3,037	3,047	3,060	3,065	3,065	3,067	3,072	3,076	3,079
Number of pumping stations	120	140	150	148	149	149	151	153	157	157
Number of sewer units	181,248	181,500	180,901	180,938	181,425	181,269	179,863	180,967	180,326	180,765
Number of wastewater treatment facilities	6	6	6	6	6	6	6	6	6	6
<b>Water operations</b>										
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	92	92	92	92	92	92	92	96
Number of service connections	48	48	51	51	51	51	51	47	47	47