

Appendices

Section 7

In This Section

Appendix A - Glossary of Budget Terms	7-1
Appendix B - Expense Code Classifications	7-10
Appendix C - Employee Representation.....	7-16
Appendix D - Onondaga County Investment Policy.....	7-35
Appendix E - Explanation of Tax Rate and Equalization.....	7-43
Appendix F - Exemption Impact Report.....	7-47
Appendix G - Glossary of Terms.....	7-52
Appendix H - Adopted Budget Resolution.....	7-55

Appendix A

Glossary of Budget Terms

Account Code An expenditure classification based upon the types or categories of spending, such as salaries, fringe benefits, travel, or equipment. Account code is used interchangeably with expense code or object code in Onondaga County's operating budget.

Accounting System The total set of records and procedures, which are used to record and report information on the financial operations of an organization. Onondaga County had used the FAMIS system for its financial records. It transitioned to PeopleSoft in September 2012.

Accrual Basis of Accounting Transactions are recorded to a fiscal year when the underlying economic event takes place, without regard for when the cash receipt or cash disbursement occurs. Revenues are recorded when the revenue-generating activities are performed, and expenses are recorded when goods or services are received. In Onondaga County, any enterprise fund and the internal service fund would be reported on the accrual basis of accounting; all other funds are on the modified accrual basis of accounting.

Administrative and Financial Services One of three major Onondaga County functional areas. The Administrative and Financial Services function includes Insurance, Management and Budget, Finance, Comptroller, Personnel, Law, Economic Development, Community Development, Board of Elections, Library, Purchasing, Information Technology, County Legislature, County Executive, OnCenter, County Clerk, and the District Attorney.

Appropriated Fund Balance The amount of fund balance estimated to be available from previous years and designated for use in the current year and/or ensuing years.

Appropriation An authorization made by the legislative body of a government, which permits officials to incur obligations and to make expenditures of public funds. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation The estimated value of real estate or other property by a government as a basis for levying taxes. The value may only be a fraction of the property's market value.

Assessed Value Tax Rate The amount of tax levied for each \$1,000 of assessed valuation.

Assets Property owned by the County, having a monetary value and must be accounted for.

Assigned Fund Balance Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Attributable Revenue The revenue generated as a direct consequence of the provision of a specific governmental activity, such as fees for service, state or federal aid for programs, and income from sales. If the government no longer provides the service, the revenue would also stop.

Balanced Budget A budget in which estimated revenues and appropriated fund balance equal estimated expenditures.

Beginning Balance Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year. This is also referred to as a carryover balance.

Bond A written promise to pay a sum of money (principal) on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a debt schedule and are budgeted as debt service. The most common types of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, sewage treatment facilities and highways.

Bond Anticipation Notes (BANs) Short-term interest-bearing securities issued in anticipation of a long-term issuance at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Budget A comprehensive financial plan of operation which allocates available revenues among competing expenditure requirements for a given time period.

Budget Amendment The legal procedure utilized to revise a budget appropriation or revenue. This is a modification to the adopted budget, which specifies both the source of revenue and the appropriate expenditure account.

Budget As Modified (BAM) The adopted financial plan as changed by budget amendments and budget transfers between account codes during the year by the County Executive and/or the County Legislature. In order to include the most updated information in the tentative budget document, August 12 is used as the cutoff date for any changes during the year to the adopted budget.

Budget Calendar The schedule of key dates or milestones, which the County follows in the preparation, adoption, and administration of the budget.

Budget Document The official document prepared by the Executive Department, which presents the proposed line item budget to the legislative body.

Budget Message An introductory statement of the proposed budget presented in narrative form. The budget message explains major budget issues, provides a summary of the most important aspects of the budget, changes from the previous fiscal years, and the views and recommendations of the County Executive.

Budget Transfer Modifications to the operating budget, which involve the transfer of appropriations within and between organizational units and accounts.

Budgetary Control The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and estimated revenues.

Capital Assets Property of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Fund A fund established to account for planning, acquisition and construction of capital projects.

Capital Improvement Plan (CIP) A plan for capital expenditures to be incurred each year over a period of six future years. The CIP describes each capital project, the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Improvements Physical assets, purchased or constructed, the acquisition of land, or improvements to land or buildings. Capital improvements typically include buildings, water and sewage systems, roads, and recreational facilities.

Capital Outlay Expenditures for land, equipment, vehicles, or machinery that result in the acquisition of, or addition to, fixed assets.

Cash Management Managing cash flows to maximize interest while adhering to the investment principles of legality, liquidity and safety.

Carryover If goods or services, which have been encumbered in the year, are not received by December 31st of that year, and the commitment is still valid, then the encumbrance remains open at year-end and is carried forward into the next fiscal year with equivalent prior year's budget dollars to cover the eventual pay out. (See also Encumbrance)

Committed Fund Balance Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Consumer Price Index A statistical description of price levels provided by the U.S. Bureau of Labor Statistics. The index is used as a measure of the cost of living by calculating economic inflation.

Contingency A budgetary reserve set aside for unforeseen expenditures that occur during the fiscal year.

Debt Service The payment of principal and interest on borrowed funds, according to a predetermined payment schedule.

Defeas Investing funds in an irrevocable escrow account for future debt service. This allows the applicable debt service to be removed from the County's debt computations. Onondaga partially defeased its debt using money from tobacco bond sales in 2001 and 2005. Certain debt is defeased through 2025.

Deficit The excess of liabilities over assets and/or the excess of expenses over revenues, during a single accounting period or on an accumulated basis.

Delinquent Taxes Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

Department The highest organizational level for the provision and delivery of a specific governmental service or closely related services. A department may be composed of sub- departments, agencies, indexes, etc.

Depreciation Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. That portion of the cost of a capital asset, which is charged as an expense during a particular period. This represents the decrease in value of physical assets due to use and the passage of time. Each asset type has a pre-determined depreciable life.

Disbursement Payment for goods and services.

Employee Benefits Employee benefits include County appropriations for retirement, worker's compensation, Social Security, health, dental, and unemployment costs.

Encumbrance The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures. They cease to be encumbrances and become expenditures when the goods or services have been received or rendered.

Enterprise Fund A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures, on full accrual accounting procedures. Onondaga County has no Enterprise Funds at this time.

Environmental Facilities Corporation (EFC) Bonds Bonds issued by the NYS EFC on behalf of NYS municipalities for sewer and water projects. Interest is subsidized 50% on long-term debt and short-term notes are at 0%.

Equalization An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.

Equipment One of the major expense codes used to categorize appropriations. Equipment includes County appropriations for office, construction, laboratory, grounds, safety and shop equipment, motor vehicles and tools.

Estimated Revenues The amount of projected revenue to be collected during the current or ensuing fiscal years. The estimated revenue number becomes the budgeted revenue when approved by the County Legislature in the annual budget process.

Expense Code See Account Code.

Expenses Charges incurred for the operation of an organization, such as maintenance, interest, travel, mileage, equipment, rentals, utilities, professional services, contracts, and other charges.

Fiscal Agent Fees These are fees charged by institutions for record keeping of Registered (Serial) Bondholders and for the semi-annual distribution of principal and interest payments to those

bondholders. Fiscal agent fees on serial bonds, capital notes and bond anticipation notes are paid by the purchaser. The County pays these fees on EFC bonds.

Fiscal Restraint The practice of restraining growth in expenditures and disbursements to stay within revenue forecasts.

Fiscal Year (FY) A twelve-month period designated as the operations year for an organization, also called the budget year. For the County, the fiscal year is January 1 to December 31. The fiscal year for New York State is April 1 to March 31. The Federal fiscal year is October 1 to September 30.

Fixed Assets Property of long-term character such as land, buildings, machinery, furniture and other equipment.

Forecast Regularly updating the revenue and expenditure projections for a given fiscal period. Basing its projections on economic data and existing trends, the County formally produces both quarterly and future years' forecasts.

Full Faith and Credit A pledge of the general taxing power of a government to repay debt obligations, typically used in reference to bonds.

Full Valuation The term used to indicate a property appraisal at 100% of market value at a specified point in time.

Full Value Tax Rate The amount of property tax levy for each \$1,000 of full valuation on all properties, to arrive at a desired total tax collection.

Fund An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance The difference of a fund's total assets versus its total liabilities. A negative fund balance, sometimes called a fund deficit, occurs when liabilities exceed assets. When assets exceed liabilities it is called a surplus. Beginning with 2011 statements, GASB 54 requires five fund balance-reporting categories: nonspendable, restricted, committed, assigned, unassigned.

Generally Accepted Accounting Principles (GAAP) A uniform set of reporting standards derived by certain authoritative bodies, principally the Governmental Accounting Standards Board, with the intended purpose of fairly presenting the results of an organization's financial activities. Onondaga County prepares and reports its financial statements in accordance with GAAP.

General Fund The largest fund within the County, which accounts for most of the County's financial resources. General Fund revenues include property taxes, licenses and permits, local sales taxes, service charges, and other types of revenue. This fund includes expenditures and financing for most of the basic operating services, such as public safety, finance, data processing, parks and recreation, highways and other direct operating support. It also includes the client-based services, such as welfare, health, mental health, correctional.

General Obligation Bonds Bonds for which a government pledges its full faith and credit to ensure repayment. The term is also used to refer to those bonds, which are to be repaid from taxes and other general revenues. The Legislature must approve the bonding of all capital projects by a two-thirds vote.

Grant A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Human Services One of three major Onondaga County functional areas. The Human Services includes Children and Family Services, Adult and Long-Term Care Services, Corrections, Sheriff, Health, Social Services – Economic Security, and Probation.

Indirect Costs Costs associated with, but not directly attributable to, the operation of a department. These costs are usually incurred by departments in the support of other operating departments. These include Personnel, Finance, Management and Budget, and the Comptroller’s Office.

Interdepartmental Charges The charge that a County “provider” department assesses another County “user” department for providing direct and measurable services. These represent an appropriation in the County user department’s budget and revenue in the County provider department’s budget. Provider departments include Information Technology, Facilities Management, Employee Benefits, the Division of Purchase, Law, and Insurance.

Interest The price paid for the use of money, or the return on investment obtained from investing cash.

Interfund Transfers Transfer of net operating support from one fund to another (for example, the General Fund transfers the net local dollars required to operate the County Road Fund).

Liability Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Line Item Budget A budget that lists each expenditure category (salaries, supplies and materials, travel, etc.) and revenue category (state aid, federal aid, etc.) separately, along with the dollar amount budgeted for each specified category.

Local Dollars The difference between General Fund appropriations and revenues which must be raised through the property tax levy after the County’s portion of sales tax and appropriated fund balance is applied.

Long Term Debt Debt with a maturity date of more than one year after the date of issuance.

Management Initiatives Changes to internal business practices undertaken by County managers to improve efficiency, productivity, and customer satisfaction.

Mandate Any responsibility, action or procedure that is imposed by one sphere of government on another through legislative, executive, or judicial action as a direct order, and/or that is required as a condition for reimbursement of expenditures.

Maturity Date The date at which full and/or final payment of principal and interest is due on debt obligations.

Mission Statement A broad, philosophical statement of the purpose of an agency, specifying the fundamental reasons for its existence. A mission statement is a written statement of purpose that can be used to initiate, evaluate, and refine business activities. It serves as a guiding road map.

Modified See Budget As Modified (BAM).

Modified Accrual Basis of Accounting In Onondaga County, the modified accrual basis is used for all funds except for the proprietary funds. Accounting transactions for revenue are recognized when they become susceptible to accrual, which is when they become both measurable and available to finance expenditures of the current period. Available means collectible in current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred.

Municipal Bond Bond issued by a state, local or government authority in the United States. The interest is exempt from U.S. Federal taxation and usually from state taxation within the state of issue.

Nonspendable fund balance Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).

Onondaga County Legislature The governing body of the County of Onondaga consisting of 17 elected members.

Operating Budget The portion of the budget that pertains to daily operations and provides basic governmental services. The operating budget contains all appropriations and revenues necessary to operate the government.

Outcome Qualitative consequences associated with a program service, e.g., reduction in fire deaths or percent of juveniles not reconvicted within 12 months.

Output Quantity or number of units produced. Outputs are activity-oriented, measurable and usually under managerial control, such as number of employees who undergo workplace training each year. Also refers to process performance measures of efficiency and productivity, i.e., per capita expenditures or transactions/day.

Period of Probable Usefulness (PPU) The maximum period of time available, by law, to repay indebtedness. PPU's for various types of projects are mandated by Local Finance Law, and range between 3 and 40 years.

Physical Services One of three major Onondaga County functional areas. The Physical Services area includes Transportation, Parks and Recreation, Water Environment Protection, Water, and Facilities Management, Emergency Management, Planning, Office of the Environment, and Emergency Communications.

Post Employment Benefits Benefits provided as part of the total compensation offered to qualified employees. These include health benefits for retirees. These costs are normally recorded when incurred.

However, there are long-term, future costs associated with these benefits that accrue during the period that the employees actually are rendering their services to the County. That liability is required to be actuarially determined and recognized for financial reporting purposes.

Premium Compensation Additional salary premiums paid to eligible County employees for working under specific conditions.

Principal The par value or face value of a bond, note, or other fixed amount security, not including accrued interest.

Property Tax Countywide taxes levied on all real property according to the property's valuation and tax rate.

Reengineering The fundamental rethinking and radical redesign of an organization's processes to achieve dramatic improvements in critical measures of performance, such as cost, quality, service, and speed.

Refunding Bonds Outstanding bonds are evaluated at least annually to determine savings if bonds were refunded. The County issues bonds with calls after ten years. Bonds can also be "advanced refunded." This means refunded prior to the ten years with the proceeds placed in escrow until the call date.

Renewals The re-borrowing of debt, less the scheduled principal payment. Bond Anticipation Notes (BANs) are short-term borrowing, one year or less, which have to be renewed or refunded at maturity.

Request for Proposals (RFP) A document used by the County to request offers when competitive sealed bidding for the purchase of goods or services is not practical or advantageous. An RFP is generally used when precise specifications cannot be developed or are not appropriate and price is only one of several evaluation factors to be weighed by the County in awarding the bid.

Reserve An account used to indicate that a portion of an operating fund's "fund balance" is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Restricted Fund Balance Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Revenue Funds that the government receives as income that will be used to fund expenditures. It includes such items as property and sales tax payments, fees for specific services, receipts from other governments (state and federal aid), fines, forfeitures, grants, shared revenues and interest income.

Revenue Estimate An estimate of how much revenue will be earned from a specific revenue source for a current or future period, typically a future fiscal year.

Revenue Source A category of revenue, such as local tax revenues, borrowing, state aid, or federal aid.

Self-Insurance Fund The internal service fund used to account for the risks of loss, including workers' compensation, all liability risks and certain physical damage risks. The County's self-insurance program,

which is administered by a third-party, also provides certain medical benefits to all active and retired employees.

Serial Bond A written promise to pay a specified sum of money (principal face value) at a specified future date (maturity date), along with periodic interest paid at a specified percentage of the principal (interest rate). Serial bonds are typically used for long-term debt.

Special Assessment A compulsory levy made against certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.

Tax Base The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County.

Tax Levy The total amount to be raised by property taxes for the purposes stated in the County's financial plan for various funds.

Tax Rate The amount of tax levied for each \$1,000 of assessed or full valuation.

Tax Rate Limit The maximum legal property tax rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes. Also referred to as the "Constitutional Tax Limit".

Tax Roll The certification of assessed/taxable values prepared by the Assessor and presented to the taxing authority each year.

Taxes Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments.

Unassigned Fund Balance Amounts that are available for any purpose; these amounts are reported only in the general fund.

Unit Charge A charge to property owners in the Consolidated Sanitary District for wastewater treatment and discharge services according to a sewer rent schedule.

User Fees The direct payment of a fee for receipt of a public service by the party benefiting from the service. An example would be the rental of a park pavilion.

Appendix B

Expense Code Classifications

As part of the Uniform System of Accounts for Counties (USAC) prescribed by the State Comptroller pursuant to the County Law and used by Onondaga County since 1952, object codes have been designated. Generally, the following are used by County departments:

641000 – Personnel Services

691200 - Employee Benefits

692000 - Equipment

693000 - Supplies and Materials

694000 - 697000 - Contractual and Other

A further breakdown of these codes into a more detailed classification of expenditures is used for budget and accounting purposes in Onondaga County.

Personnel Services

Personnel Services consists of salaries and wages for employees. An employee is a person working for the County in an employer-employee relationship and using criteria of time worked to pay received. Persons not meeting the requirements of this definition who are paid for performing services for the County are considered to be contractors.

Using the following definitions, which will be used as a finding list for codes 641010, 641020, and 641030, the basic work week is the number of hours per week each full-time person employed in a County department is expected to work as set forth in the personnel rules for Onondaga County. Part-time means any number of hours per week less than full-time.

641010 - Regular Employees Salaries and Wages

A. A regular position represents certain duties consuming at least 50% of the basic workweek that should be performed by one person on a year-round basis. Each such position is identified by a position control number and usually carries full or partial employee benefits.

B. Regular Employees are persons hired by the County with no predetermined life of employment to work in budgeted and authorized regular positions.

1. A regular full-time employee works a basic workweek, which is 70 to 80 hours per two-week period.
2. A regular part-time employee works 50% or more of a full-time schedule per pay period.

641020 - Overtime Wages

Overtime is paid to persons employed by the County working in regular positions, and who, due to the nature of the department's workload, must work more hours than the basic workweek without receiving compensatory time off. The work situation under which overtime may be paid to such persons must be specified by labor agreement or resolution before any appropriations for overtime may be spent. This includes straight overtime, Fair Labor Standards Act (FLSA) overtime, overtime adjustments, family holiday overtime, child protective unit cash and overtime, prior overtime, call-in, regular holiday overtime and contract overtime.

641030 - Other Employee Wages

- A. A scheduled-support part-time position represents certain duties, which must be performed by one person on (1) a regular year-round basis less than half time or (2) an on-call basis to provide coverage for duties normally performed by a person occupying a regular position.
- B. A seasonal position represents certain duties that should be performed by one person, for a stated period which occurs regularly each year, that are not part of the normal year-round workload. These duties may be full-time or part-time.
- C. A temporary position represents certain full or part-time duties that should be performed by one person to carry out additional necessary work of limited duration.

691200 - Employee Benefits

Departments' costs for employee benefits including:

- 1. Workers' Compensation - A department's contribution to a pooled account used to support workers' compensation claims.
- 2. Unemployment Insurance - A department's contribution to a pooled account used to support unemployment insurance benefits claims.
- 3. Health Benefits - A department's contribution to a pooled account used to support health benefit claims.
- 4. Dental Benefits - A department's contribution to a pooled account used to support dental benefit claims.
- 5. Retirement Benefits - A department's contribution to a pooled account used to support retirement benefit claims.
- 6. Social Security - A department's contribution to a pooled account used to support social security benefit claims.

Equipment

An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of article, which meets all of following conditions:

1. It has an estimated useful life of 1 year or more.
2. It is of sufficient individuality and size as to make feasible control by means of identification and numbers, and has physical characteristics, which are not appreciably affected by use or consumption.
3. It is non-expendable, that is, it is not consumed when used. If the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

671500 - Automotive Equipment

Generally, motor vehicles and other gasoline or diesel powered equipment usually driven on land inclusive of dealer-installed options. Automobiles, station wagons, trucks, motorcycles and other motor vehicles; road construction, maintenance, snow removal machinery, tractors and riding lawn mowers

692150 - Furniture, Furnishings and Equipment

Generally, office or residential related furnishings and equipment.

Supplies and Materials

A supply item or material purchased by the County, where work involving the supply/material is generally performed by County personnel, which meets one or more of the following conditions:

1. It loses its original shape or appearance with use.
2. It is consumed in use.
3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than to repair it.
4. It loses its identity through incorporation into a different or more complex unit or substance.
5. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item.
6. Is classified as computer equipment, a printer or hardware support and maintenance.

693000 - Supplies, Materials, Minor Equipment, and Furnishings

Contractual and Other Expenses

Contractual and Other expenses include object codes not otherwise classified, principally items of contractual services such as rent, utilities, repairs, services and the interdepartmental chargeback account for services provided by County support service departments to other County departments.

694010 – Travel/Training

Generally used to code all travel/training costs of employees and non-employees such as seminar or conference registration fees and school tuition at off-site locations; mileage, meals, lodging, transportation fares; prisoner, patient, certain non-County personnel travel costs; transportation allowance, snow removal meal allowance; gasoline purchases made with oil company credit cards.

694060 - Insurance

Specifically used to code the cost of purchasing liability or property damage insurance contracts from private insurance companies. This does not include the cost of repairs to buildings and equipment as a result of damages that the County will collect for from insurance proceeds.

694080 - Fees for Services, Professional Non-Employees

Generally used to code the cost of purchased professional services; specifically for services, which require professional methods, character, or standards, or require a State license to practice, or may be creative or specialized in nature, that are not rendered by County personnel. Examples include: medical, psychological, veterinary and laboratory services; legal, expert testimony and court stenographic services; architectural, engineering and appraisal services; custom software licenses, custom software support and maintenance (not inclusive of pre-programmed software); interpretive services (bilingual and hearing impaired); nursing, counseling, teaching, actuarial and other expert, professional consultants and contractors; stenographic services, serving jurors, special counsel and trial expense, other expert and professional services, reward, and other fees for services, non-employees.

694100 - All Other Expenses

Generally used to code the cost of services which are not more appropriately classified in any other 694000 series codes or special codes; advertising for bids, election notices, legal notices, publishing departmental reports, photocopying services, publishing proceedings of the County Legislature; serial bond and coupon expense paying agent fees; towel service, laundry and dry cleaning expense; voting machine expenses; memberships in associations; easements, filing fees; New York State prisoners release allowance; special expense, i.e. reforestation, promotion, pest control, public relations, special committee expense of the County Executive; snow plowing, garbage, trash removal and demolition; data entry, custodial, security and clerical support services; and software training. Also, haircuts and other tonsorial services; binding, legal briefs and other legal documents; photographic developing, enlarging and mounting; film processing; moving and relocation expenses; hazardous waste removal; uniform rental services and food or

catering authorized for County - sponsored business meetings; electronic media broadcast expense; fees for operating licenses and permits; safety or other code compliance inspections; voting poll inspector expense; recognition awards; and non-County vehicle towing costs. In addition, jurors' fees, grand jury and prosecution witness expenses, and postage and courier services.

694130 - Maintenance, Utilities, Rents

Generally used to code cost of maintaining or repairing something to not more than its original condition. This includes: County-owned equipment or facilities where work is done and parts and supplies are furnished by the vendor, such as automotive equipment repair, heating, ventilation or air conditioning repair, computer related hardware and all other kinds of office equipment maintenance and repair; maintenance service contracts; building, land or sidewalk repair. Where repair parts or supplies are purchased from a vendor different than the vendor installing the parts, then the cost of the parts is charged to the appropriate supply expense account. Sole source utility type services such as non-telephone communication services, piped natural gas, electricity, water, steam, heating oil and propane gas used for heating purposes; renting equipment or real property on an installment or per event basis such as buildings, office space and land, automotive, computer and non-telephone communications equipment; leasing of books, directories and prerecorded tapes; the cost of all telephone communications services except for the cost of County purchased telephone equipment. This also includes the cost of supplies, and the cost of non-County personnel for maintenance and repair work; cellular service expenses (except cellular phone purchase or lease-purchase which is an equipment expense); pager and beeper services; interactive computerized information network access; software licenses, software support and maintenance; emergency access; and emergency on-line foreign language interpretive services.

694950 - Interdepartmental Expense

This code includes the interdepartmental chargeback allocations for the following: Indirect Costs, All Other Interdepartmentals, Information Technology Services, Facilities Management Services, Law Department Services, Purchase Division Services, and Insurance Division Charges.

695700 - Contracted Client Services

Includes contractual and professional programs and services primarily provided by non-governmental, incorporated, not-for-profit agencies located in Onondaga County, as well as services primarily provided by municipal or quasi-governmental entities.

696450 - Services to the Handicapped

This account code reflects expenditures for the following programs and services: provision for door-to-door handicapped transportation, physically handicapped children, handicapped children education and transportation services, preschool and school aged handicapped children education programs.

667400 – Distribution of Sales Tax

This account is for the payment of sales tax to the municipalities that the County shares its sales taxes per legislative formula.

Appendix C

Employee Representation

Unions have played an important role in the Central New York workforce for many years. Unions representing Onondaga County employees remain strong and active. Following is a description of the bargaining units that represent the various groups of County employees.

New York State Nurses Association

This unit consists of 35 members holding professional nursing positions in the Health Department. The contract term is January 1, 2021 through December 31, 2023.

Onondaga Sheriff's Captains Association

The collective bargaining agreement for this unit of 6 members of the Onondaga County Sheriff's Office in the rank of Deputy Sheriff Captain covers January 1, 2021 through December 31, 2024.

Onondaga County Correction Captains Association

The collective bargaining agreement for this unit of 1 member of the Onondaga County Sheriff's Office in the rank of Deputy Sheriff Captain covers January 1, 2019 through December 31, 2023.

The Deputy Sheriff's Benevolent Association

This unit is composed of 233 sworn Deputies in the Custody and Civil departments of the Onondaga County Sheriff's Office, through the rank of Lieutenant. The contract term is January 1, 2020 through December 31, 2023.

Onondaga County Sheriff's Police Association

This unit consists of 201 members in the Police Department of the Onondaga County Sheriff's Office. The present Agreement covers the period from January 1, 2021 through December 31, 2024.

The International Union of Operating Engineers

The IUOE includes 26 members holding the titles of Boiler Operator, Boiler Operator/Maintenance Worker, Mechanical Systems Maintenance Worker, Control Room Supervisor, Power Plant Worker and Refrigerating Machine Operator. The contract term is January 1, 2019 through December 31, 2022. Negotiations for a successor agreement are ongoing.

Building Trades Council

The Central and Northern New York Building Trades Council includes 30 Carpenters, Electricians, Plumbers and other skilled tradespersons. The contract term is January 1, 2023 through December 31, 2025.

Civil Service Employees Association

There are 1,987 clerical, labor, maintenance, professional and paraprofessional members in this bargaining unit. The contract term is January 1, 2023 through December 31, 2026.

Civil Service Employees Association – Correction Officers Unit

This unit consists of 84 Correction Officers within the Onondaga County Sheriff's Office. The contract term is January 1, 2020 through December 31, 2023.

Management/Confidential Employees (not a bargaining unit)

There are 354 Management/Confidential employees (including elected officials) in Onondaga County who are not represented by a bargaining unit. The current salary schedule is effective the first Full pay period after January 1, 2024.

Unrepresented/Unclassified

There are 42 Unrepresented/Unclassified employees who are not represented by a bargaining unit. The current salary schedule became effective on May 7, 2022.

Salary Plan Schedules

Each bargaining unit, as well as the management confidential employees' unit, has a separate salary plan schedule. The schedules in effect are listed below in the following order:

- **New York State Nurses Association**
- **Flat Salaries**
- **Onondaga Sheriff's Captains Association**
- **Onondaga County Correction Captains Association**
- **Deputy Sheriff's Benevolent Association**
- **Onondaga County Sheriff's Police Association**
- **International Union of Operating Engineers**
- **Central and Northern New York Building Trades Council**
- **Civil Service Employees Association**
- **Civil Service Employees Association – Correction Officers Unit**
- **Management/Confidential Employees**
- **Attorney Management/Confidential Employees**
- **Management/Confidential Employees – District Attorney**
- **Unrepresented/Unclassified**

New York State Nurses Association Schedule

NYSNA CONTRACT 2021-2023

Effective the First Full Pay Period after January 1, 2023

Salary Plan	Grade	Step	Effective Date	Bi-Weekly Rate	Hourly Rate	OT Hourly Rate	Annual
NYSNA	02	1	1/14/2023	2187.331794	27.341647	41.012470	56,871
NYSNA	02	2	1/14/2023	2298.412114	28.730151	43.095226	59,759
NYSNA	02	3	1/14/2023	2414.813041	30.185163	45.277744	62,785
NYSNA	02	4	1/14/2023	2619.560786	32.744510	49.116765	68,109
NYSNA	02	5	1/14/2023	2690.607196	33.632590	50.448885	69,956
NYSNA	03	1	1/14/2023	2256.758400	28.209480	42.314220	58,676
NYSNA	03	2	1/14/2023	2372.585646	29.657321	44.485981	61,687
NYSNA	03	3	1/14/2023	2495.184573	31.189807	46.784710	64,875
NYSNA	03	4	1/14/2023	2708.357550	33.854469	50.781703	70,417
NYSNA	03	5	1/14/2023	2781.923656	34.774046	52.161069	72,330
NYSNA	04	1	1/14/2023	2405.015475	30.062693	45.094039	62,530
NYSNA	04	2	1/14/2023	2529.031731	31.612897	47.419345	65,755
NYSNA	04	3	1/14/2023	2662.373110	33.279664	49.919496	69,222
NYSNA	04	4	1/14/2023	2891.406669	36.142583	54.213874	75,177
NYSNA	04	5	1/14/2023	2970.372122	37.129652	55.694478	77,230
NYSNA	05	1	1/14/2023	2557.547034	31.969338	47.954007	66,496
NYSNA	05	2	1/14/2023	2686.771410	33.584643	50.376964	69,856
NYSNA	05	3	1/14/2023	2825.962081	35.324526	52.986789	73,475
NYSNA	05	4	1/14/2023	3065.625605	38.320320	57.480480	79,706
NYSNA	05	5	1/14/2023	3149.551708	39.369396	59.054094	81,888
NYSNA	06	1	1/14/2023	3212.600335	40.157504	60.236256	83,528
NYSNA	06	2	1/14/2023	3301.982029	41.274775	61.912162	85,852
NYSNA	06	3	1/14/2023	3391.408717	42.392609	63.588913	88,177
NYSNA	06	4	1/14/2023	3480.835405	43.510443	65.265664	90,502
NYSNA	06	5	1/14/2023	3570.127109	44.626589	66.939883	92,823

Flat Salaries / Rates

Effective January 1, 2024

Title	Grade	Comp Rate
District Attorney	E01	200,355
Comptroller	E02	127,572
Sheriff	E03	132,894
County Clerk	E04	100,542
Chair - County Legislature	E05	68,524
Legislative Counsel	E06	50,000
Floor Ldr - Legislature	E07	46,463
County Legislator	E08	37,619
Commissioner Of Elections	E09	99,973
County Executive	E11	199,246

Onondaga Sheriff's Captains Association (Deputy Sheriff Captains)

CAPTAINS CONTRACT 2021-2024

Effective with the first full payroll period after January 1, 2024

Deputy Sheriff Captains Assoc	26	OSCA Grade 26 Step 01	B	3977.238159	\$105,993
Deputy Sheriff Captains Assoc	26	OSCA Grade 26 Step 02	B	4097.985438	\$109,211

Onondaga Sheriff's Correction Captains Association (OCCA)

CONTRACT 2019 - 2023

Effective with the first full payroll period after January 1, 2023

	1	4
(Annual)	\$88,477	\$91,131
(Bi-Weekly)	\$3,402.9507	\$3,505.0243

The Deputy Sheriff Benevolent Association

DSBA CONTRACT 2020-2023

New Rates effective the first full Pay Period after January 1, 2023

Salary Plan	Grade	Step	Rate Code	Comp Rate	Annual	Hourly	Overtime
DSBA	01	1	BIWKLY	1574.555974	40,938	19.681950	29.522925
DSBA	01	2	BIWKLY	1791.222081	46,572	22.390276	33.585414
DSBA	01	3	BIWKLY	1846.717158	48,015	23.083964	34.625947
DSBA	01	4	BIWKLY	1904.036175	49,505	23.800452	35.700678
DSBA	01	5	BIWKLY	1963.629487	51,054	24.545369	36.818053
DSBA	02	1	BIWKLY	1744.700343	45,362	21.808754	32.713131
DSBA	02	2	BIWKLY	1985.111451	51,613	24.813893	37.220840
DSBA	02	3	BIWKLY	2042.813271	53,113	25.535166	38.302749
DSBA	02	4	BIWKLY	2107.112800	54,785	26.338910	39.508365
DSBA	02	5	BIWKLY	2197.679323	57,140	27.470992	41.206487
DSBA	03	1	BIWKLY	2004.465487	52,116	25.055819	37.583728
DSBA	03	2	BIWKLY	2359.210639	61,339	29.490133	44.235199
DSBA	03	3	BIWKLY	2433.845831	63,280	30.423073	45.634609
DSBA	03	4	BIWKLY	2511.070568	65,288	31.388382	47.082573
DSBA	03	5	BIWKLY	2628.286886	68,335	32.853586	49.280379
DSBA	04	1	BIWKLY	2045.965761	53,195	25.574572	38.361858
DSBA	04	2	BIWKLY	2436.018798	63,336	30.450235	45.675352
DSBA	04	3	BIWKLY	2514.774743	65,384	31.434684	47.152026
DSBA	04	4	BIWKLY	2596.345413	67,505	32.454318	48.681476
DSBA	04	5	BIWKLY	2798.149783	72,752	34.976872	52.465308
DSBA	05	1	BIWKLY	2841.125582	73,869	35.514070	53.271105
DSBA	05	2	BIWKLY	3032.526738	78,846	37.906584	56.859876
DSBA	06	1	BIWKLY	3104.926318	80,728	38.811579	58.217368
DSBA	06	2	BIWKLY	3296.338511	85,705	41.204231	61.806347
DSBA	CS	1	BIWKLY	1486.920957	38,660	18.586512	27.879768
DSBA	CS	2	BIWKLY	1621.251675	42,153	20.265646	30.398469

Onondaga County Sheriff's Police Association

OCSPA CONTRACT 2021-2024

Effective the first full Pay Period after January 1, 2024

Step Description	Grade	Comp Freq	Comp Rate	Annual
OCSPA Grade 4 Step 01	04	B	2194.622866	58,487
OCSPA Grade 4 Step 02	04	B	2538.250856	67,644
OCSPA Grade 4 Step 03	04	B	2621.290701	69,857
OCSPA Grade 4 Step 04	04	B	2707.310839	72,150
OCSPA Grade 4 Step 05	04	B	3123.945015	83,253
OCSPA Grade 5 Step 01	05	B	3223.299213	85,901
OCSPA Grade 5 Step 02	05	B	3483.357530	92,831
OCSPA Grade 6 Step 01	06	B	3687.728487	98,278
OCSPA Grade 6 Step 02	06	B	3881.811906	103,450

The International Union of Operating Engineers

2019-2022 CONTRACT

Effective the first full Pay Period after January 1, 2019

**2022
SALARY SCHEDULE D**

Grade		A	B
2	Annual	45,691	50,481
	Hourly	21.967006	24.269827
3	Annual	52,887	58,361
	Hourly	25.426544	28.058340
4	Annual	57,037	63,173
	Hourly	27.421615	30.371773
5	Annual	61,805	68,537
	Hourly	29.713824	32.950508

Building Trades Council

BTC 2023-2025 CONTRACT

Effective the first full Pay Period after January 1, 2024

Carpenter	36.306284
Carpenter C.L.	37.761201
Electrician	40.437615
Painter	33.349726
Painter C.L.	34.789445
Plumber	40.732730
Steamfitter	40.732730
Tile Setter	34.541647

Civil Service Employees Association

CSEA Hourly & Bi-Weekly Salary Schedule Effective the first Full pay period after January 1, 2024

2024 CSEA Hourly Salary Schedule

GRADE	Step 1	Step 2	Step 3	Step 4	GRADE	Step 1	Step 2	Step 3	Step 4
1 ANNUAL	34,176	35,246	36,316	37,421	9 ANNUAL	55,135	56,965	58,797	60,795
70 BI WKLY	18.777819	19.365883	19.953842	20.561113	70 BI WKLY	30.294099	31.299710	32.305956	33.403670
80 BI WKLY	16.430047	16.944790	17.459108	17.990617	80 BI WKLY	26.507576	27.387870	28.268164	29.228783
2 ANNUAL	35,506	36,622	37,739	38,899	10 ANNUAL	59,115	61,084	63,055	65,216
70 BI WKLY	19.509026	20.122027	20.735984	21.373284	70 BI WKLY	32.480508	33.562836	34.645377	35.833073
80 BI WKLY	17.071061	17.607769	18.144901	18.702618	80 BI WKLY	28.419371	29.366408	30.313657	31.352692
3 ANNUAL	36,860	38,024	39,188	40,403	11 ANNUAL	63,068	65,177	67,285	69,610
70 BI WKLY	20.252544	20.892284	21.531813	22.199567	70 BI WKLY	34.653017	35.811638	36.969942	38.247089
80 BI WKLY	17.720247	18.279555	18.839501	19.423640	80 BI WKLY	30.322571	31.336670	32.350238	33.468007
4 ANNUAL	38,642	39,868	41,095	42,384	12 ANNUAL	67,044	69,291	71,540	74,027
70 BI WKLY	21.231944	21.905322	22.579655	23.287731	70 BI WKLY	36.837622	38.072219	39.307558	40.674369
80 BI WKLY	18.577089	19.166427	19.756402	20.376088	80 BI WKLY	32.234259	33.315314	34.395414	35.591917
5 ANNUAL	41,283	42,602	43,921	45,318	13 ANNUAL	74,067	76,561	79,054	81,831
70 BI WKLY	22.683007	23.407848	24.132372	24.899764	70 BI WKLY	40.696334	42.066540	43.436428	44.962086
80 BI WKLY	19.848082	20.482305	21.116316	21.788102	80 BI WKLY	35.610168	36.809006	38.007736	39.342714
6 ANNUAL	43,814	45,248	46,683	48,215	14 ANNUAL	81,726	84,487	87,248	90,340
70 BI WKLY	24.073366	24.861767	25.649957	26.491945	70 BI WKLY	44.904574	46.421531	47.938701	49.637319
80 BI WKLY	21.065270	21.755095	22.444601	23.181327	80 BI WKLY	39.290508	40.618163	41.946032	43.432217
7 ANNUAL	46,946	48,490	50,034	51,695	15 ANNUAL	89,694	92,733	95,774	99,192
70 BI WKLY	25.794267	26.642940	27.491188	28.403845	70 BI WKLY	49.282167	50.952348	52.623272	54.501005
80 BI WKLY	22.568750	23.310782	24.053662	24.852463	80 BI WKLY	43.122587	44.584047	46.045934	47.689480
8 ANNUAL	50,898	52,580	54,264	56,087					
70 BI WKLY	27.966139	28.890363	29.815116	30.817225					
80 BI WKLY	24.471844	25.280620	26.089925	26.966929					

2024 CSEA Bi-Weekly Salary Schedule

GRADE	Step 1	Step 2	Step 3	Step 4	GRADE	Step 1	Step 2	Step 3	Step 4
1 ANNUAL	34,177	35,246	36,317	37,421	9 ANNUAL	55,135	56,966	58,798	60,796
70 BI WKLY	1314.482329	1355.621409	1396.802933	1439.279006	70 BI WKLY	2120.593376	2191.008370	2261.444586	2338.289883
80 BI WKLY	1314.482329	1355.621409	1396.802933	1439.279006	80 BI WKLY	2120.593376	2191.008370	2261.444586	2338.289883
2 ANNUAL	35,509	36,625	37,741	38,901	10 ANNUAL	59,114	61,085	63,054	65,217
70 BI WKLY	1365.723138	1408.666098	1451.566613	1496.196732	70 BI WKLY	2273.615472	2349.442107	2425.162631	2508.342730
80 BI WKLY	1365.723138	1408.666098	1451.566613	1496.196732	80 BI WKLY	2273.615472	2349.442107	2425.162631	2508.342730
3 ANNUAL	36,860	38,024	39,188	40,403	11 ANNUAL	63,072	65,181	67,289	69,613
70 BI WKLY	1417.685499	1462.453561	1507.221623	1553.963342	70 BI WKLY	2425.841739	2506.963292	2588.042402	2677.408749
80 BI WKLY	1417.685499	1462.453561	1507.221623	1553.963342	80 BI WKLY	2425.841739	2506.963292	2588.042402	2677.408749
4 ANNUAL	38,642	39,869	41,095	42,383	12 ANNUAL	67,048	69,295	71,542	74,031
70 BI WKLY	1486.232946	1533.420330	1580.586492	1630.108309	70 BI WKLY	2578.757724	2665.174197	2751.622503	2847.334264
80 BI WKLY	1486.232946	1533.420330	1580.586492	1630.108309	80 BI WKLY	2578.757724	2665.174197	2751.622503	2847.334264
5 ANNUAL	41,284	42,604	43,922	45,320	13 ANNUAL	74,069	76,563	79,057	81,833
70 BI WKLY	1587.833846	1638.597157	1689.296801	1743.084265	70 BI WKLY	2848.819812	2944.711962	3040.635944	3147.436263
80 BI WKLY	1587.833846	1638.597157	1689.296801	1743.084265	80 BI WKLY	2848.819812	2944.711962	3040.635944	3147.436263
6 ANNUAL	43,817	45,251	46,685	48,218	14 ANNUAL	81,726	84,488	87,248	90,340
70 BI WKLY	1685.253417	1740.409707	1795.587219	1854.552879	70 BI WKLY	3143.297949	3249.525271	3355.699537	3474.617687
80 BI WKLY	1685.253417	1740.409707	1795.587219	1854.552879	80 BI WKLY	3143.297949	3249.525271	3355.699537	3474.617687
7 ANNUAL	46,944	48,489	50,033	51,694	15 ANNUAL	89,695	92,736	95,776	99,194
70 BI WKLY	1805.551004	1864.962329	1924.363043	1988.231013	70 BI WKLY	3449.798418	3566.764132	3683.708624	3815.169047
80 BI WKLY	1805.551004	1864.962329	1924.363043	1988.231013	80 BI WKLY	3449.798418	3566.764132	3683.708624	3815.169047
8 ANNUAL	50,902	52,584	54,267	56,091					
70 BI WKLY	1957.756049	2022.462293	2087.189759	2157.360699					
80 BI WKLY	1957.756049	2022.462293	2087.189759	2157.360699					

CSEA Corrections Unit Hourly Salary Schedule 2023

Salary Plan Description	Grade	Step	Rate Code	Hourly Rate	OT Hourly Rate	Annual
CSEA-Corrections-Hourly-80 hr	08	1	HOURLY	24.555311	36.832966	51,075
CSEA-Corrections-Hourly-80 hr	08	2	HOURLY	25.396638	38.094957	52,825
CSEA-Corrections-Hourly-80 hr	08	3	HOURLY	26.238516	39.357774	54,576
CSEA-Corrections-Hourly-80 hr	08	4	HOURLY	27.150817	40.726225	56,474
CSEA-Corrections-Hourly-80 hr	09	1	HOURLY	26.672976	40.009464	55,480
CSEA-Corrections-Hourly-80 hr	09	2	HOURLY	27.588699	41.383048	57,384
CSEA-Corrections-Hourly-80 hr	09	3	HOURLY	28.504423	42.756634	59,289
CSEA-Corrections-Hourly-80 hr	09	4	HOURLY	29.503705	44.255557	61,368
CSEA-Corrections-Hourly-80 hr	10	1	HOURLY	28.661716	42.992574	59,616
CSEA-Corrections-Hourly-80 hr	10	2	HOURLY	29.646869	44.470303	61,665
CSEA-Corrections-Hourly-80 hr	10	3	HOURLY	30.632243	45.948364	63,715
CSEA-Corrections-Hourly-80 hr	10	4	HOURLY	31.713097	47.569645	65,963
CSEA-Corrections-Hourly-80 hr	11	1	HOURLY	30.641515	45.962272	63,734
CSEA-Corrections-Hourly-80 hr	11	2	HOURLY	31.696429	47.544643	65,929
CSEA-Corrections-Hourly-80 hr	11	3	HOURLY	32.750791	49.126186	68,122
CSEA-Corrections-Hourly-80 hr	11	4	HOURLY	33.913548	50.870322	70,540
CSEA-Corrections-Hourly-80 hr	12	1	HOURLY	32.630144	48.945216	67,871
CSEA-Corrections-Hourly-80 hr	12	2	HOURLY	33.754709	50.632063	70,210
CSEA-Corrections-Hourly-80 hr	12	3	HOURLY	34.878280	52.317420	72,547
CSEA-Corrections-Hourly-80 hr	12	4	HOURLY	36.122939	54.184408	75,136
CSEA-Corrections-Hourly-80 hr	13	1	HOURLY	36.141924	54.212886	75,175
CSEA-Corrections-Hourly-80 hr	13	2	HOURLY	37.389012	56.083518	77,769
CSEA-Corrections-Hourly-80 hr	13	3	HOURLY	38.635990	57.953985	80,363
CSEA-Corrections-Hourly-80 hr	13	4	HOURLY	40.024697	60.037045	83,251

CSEA Corrections Unit Salaried Salary Schedule 2023

Salary Plan Description	Grade	Step	Rate Code	Bi-Weekly Rate	Hourly Rate	Annual
CSEA-Corrections-Salary-80 hr	13	1	BIWKLY	2891.360600	36.142008	75,175
CSEA-Corrections-Salary-80 hr	13	2	BIWKLY	2991.112171	37.388902	77,769
CSEA-Corrections-Salary-80 hr	13	3	BIWKLY	3090.896856	38.636211	80,363
CSEA-Corrections-Salary-80 hr	13	4	BIWKLY	3201.995623	40.024945	83,252
CSEA-Corrections-Salary-80 hr	14	1	BIWKLY	3197.690753	39.971134	83,140
CSEA-Corrections-Salary-80 hr	14	2	BIWKLY	3308.193462	41.352418	86,013
CSEA-Corrections-Salary-80 hr	14	3	BIWKLY	3418.640980	42.733012	88,885
CSEA-Corrections-Salary-80 hr	14	4	BIWKLY	3542.345291	44.279316	92,101

2024 Management Confidential Salary Schedule

Grade	Step	1	2	3	4	5	6	7	8	9	10	11
20	Bi-Weekly	1,349.41	1,382.67	1,416.76	1,434.26	1,451.97	1,469.90	1,488.05	1,506.43	1,525.04	1,543.86	1,562.93
20	Annual	35,085	35,949	36,836	37,291	37,751	38,217	38,689	39,167	39,651	40,140	40,636
21	Bi-Weekly	1,411.85	1,446.65	1,482.30	1,500.62	1,519.15	1,537.90	1,556.90	1,576.13	1,595.60	1,615.30	1,635.26
21	Annual	36,708	37,613	38,540	39,016	39,498	39,986	40,479	40,979	41,485	41,998	42,517
22	Bi-Weekly	1,477.25	1,513.67	1,550.97	1,570.14	1,589.53	1,609.15	1,629.03	1,649.14	1,669.51	1,690.13	1,711.00
22	Annual	38,409	39,355	40,325	40,824	41,328	41,838	42,355	42,878	43,407	43,943	44,486
23	Bi-Weekly	1,545.77	1,583.87	1,622.92	1,642.95	1,663.25	1,683.79	1,704.58	1,725.64	1,746.95	1,768.52	1,790.37
23	Annual	40,190	41,181	42,196	42,717	43,244	43,779	44,319	44,867	45,421	45,982	46,550
24	Bi-Weekly	1,617.53	1,657.39	1,698.25	1,719.22	1,740.45	1,761.96	1,783.71	1,805.74	1,828.04	1,850.61	1,873.47
24	Annual	42,056	43,092	44,154	44,700	45,252	45,811	46,376	46,949	47,529	48,116	48,710
25	Bi-Weekly	1,692.68	1,734.39	1,777.15	1,799.09	1,821.32	1,843.81	1,866.58	1,889.63	1,912.97	1,936.59	1,960.51
25	Annual	44,010	45,094	46,206	46,776	47,354	47,939	48,531	49,130	49,737	50,351	50,973
26	Bi-Weekly	1,771.42	1,815.08	1,859.82	1,882.79	1,906.04	1,929.58	1,953.41	1,977.54	2,001.96	2,026.68	2,051.71
26	Annual	46,057	47,192	48,355	48,953	49,557	50,169	50,789	51,416	52,051	52,694	53,345
27	Bi-Weekly	1,853.85	1,899.55	1,946.37	1,970.41	1,994.75	2,019.38	2,044.32	2,069.57	2,095.13	2,121.01	2,147.20
27	Annual	48,200	49,388	50,606	51,231	51,863	52,504	53,152	53,809	54,473	55,146	55,827
28	Bi-Weekly	1,940.16	1,987.99	2,036.98	2,062.15	2,087.61	2,113.40	2,139.49	2,165.92	2,192.67	2,219.75	2,247.16
28	Annual	50,444	51,688	52,962	53,616	54,278	54,948	55,627	56,314	57,009	57,713	58,426
29	Bi-Weekly	2,030.57	2,080.62	2,131.92	2,158.25	2,184.89	2,211.88	2,239.19	2,266.85	2,294.85	2,323.18	2,351.87
29	Annual	52,795	54,096	55,430	56,114	56,807	57,509	58,219	58,938	59,666	60,403	61,149
30	Bi-Weekly	2,125.32	2,177.71	2,231.39	2,258.96	2,286.86	2,315.10	2,343.69	2,372.63	2,401.94	2,431.60	2,461.63
30	Annual	55,258	56,621	58,016	58,733	59,458	60,193	60,936	61,688	62,450	63,222	64,002
31	Bi-Weekly	2,328.77	2,386.18	2,444.99	2,475.18	2,505.75	2,536.70	2,568.02	2,599.75	2,631.85	2,664.36	2,697.26
31	Annual	60,548	62,041	63,570	64,355	65,150	65,954	66,769	67,593	68,428	69,273	70,129
32	Bi-Weekly	2,552.02	2,614.92	2,679.37	2,712.46	2,745.96	2,779.88	2,814.21	2,848.96	2,884.15	2,919.77	2,955.82
32	Annual	66,352	67,988	69,664	70,524	71,395	72,277	73,170	74,073	74,988	75,914	76,851
33	Bi-Weekly	2,796.97	2,865.92	2,936.56	2,972.83	3,009.55	3,046.71	3,084.33	3,122.43	3,161.00	3,200.03	3,239.55
33	Annual	72,721	74,514	76,351	77,294	78,248	79,214	80,193	81,183	82,186	83,201	84,228
34	Bi-Weekly	3,065.75	3,141.31	3,218.75	3,258.50	3,298.74	3,339.49	3,380.73	3,422.48	3,464.75	3,507.54	3,550.85
34	Annual	79,709	81,674	83,688	84,721	85,767	86,827	87,899	88,984	90,084	91,196	92,322
35	Bi-Weekly	3,360.65	3,443.50	3,528.38	3,571.95	3,616.06	3,660.72	3,705.93	3,751.71	3,798.04	3,844.94	3,892.42
35	Annual	87,377	89,531	91,738	92,871	94,018	95,179	96,354	97,544	98,749	99,968	101,203

Grade	Step	1	2	3	4	5	6	7	8	9	10	11
36	Bi-Weekly	3,684.26	3,775.07	3,868.13	3,915.91	3,964.27	4,013.22	4,062.79	4,112.96	4,163.76	4,215.18	4,267.23
36	Annual	95,791	98,152	100,571	101,814	103,071	104,344	105,632	106,937	108,258	109,595	110,948
37	Bi-Weekly	4,039.31	4,138.88	4,240.90	4,293.27	4,346.29	4,399.97	4,454.32	4,509.33	4,565.02	4,621.39	4,678.47
37	Annual	105,022	107,611	110,264	111,625	113,004	114,399	115,812	117,243	118,691	120,156	121,640
38	Bi-Weekly	4,428.82	4,537.99	4,649.86	4,707.28	4,765.41	4,824.27	4,883.85	4,944.16	5,005.22	5,067.04	5,129.62
38	Annual	115,149	117,988	120,896	122,389	123,901	125,431	126,980	128,548	130,136	131,743	133,370
39	Bi-Weekly	5,075.38	5,200.49	5,328.68	5,394.49	5,461.11	5,528.55	5,596.84	5,665.96	5,735.93	5,806.77	5,878.48
39	Annual	131,960	135,213	138,546	140,257	141,989	143,742	145,518	147,315	149,134	150,976	152,840
40	Bi-Weekly	5,817.07	5,960.45	6,107.38	6,182.81	6,259.17	6,336.46	6,414.72	6,493.94	6,574.14	6,655.33	6,737.52
40	Annual	151,244	154,972	158,792	160,753	162,738	164,748	166,783	168,842	170,928	173,039	175,176
41	Bi-Weekly	6,633.03	6,796.53	6,964.06	7,050.07	7,137.14	7,225.29	7,314.52	7,404.85	7,496.30	7,588.88	7,682.60
41	Annual	172,459	176,710	181,066	183,302	185,566	187,857	190,178	192,526	194,904	197,311	199,748
42	Bi-Weekly	7,601.45	7,788.83	7,980.82	8,079.39	8,179.16	8,280.18	8,382.44	8,485.96	8,590.76	8,696.86	8,804.26
42	Annual	197,638	202,510	207,501	210,064	212,658	215,285	217,944	220,635	223,360	226,118	228,911
43	Bi-Weekly	8,711.26	8,926.00	9,146.03	9,258.98	9,373.32	9,489.08	9,606.27	9,724.91	9,845.02	9,966.60	10,089.69
43	Annual	226,493	232,076	237,797	240,733	243,706	246,716	249,763	252,848	255,971	259,132	262,332
44	Bi-Weekly	9,983.11	10,229.19	10,481.34	10,610.78	10,741.83	10,874.48	11,008.79	11,144.74	11,282.39	11,421.73	11,562.78
44	Annual	259,561	265,959	272,515	275,880	279,287	282,737	286,229	289,763	293,342	296,965	300,632

Grade	Step	12	13	14	15	16	17	18	19	20	21	22
20	Bi-Weekly	1,582.23	1,601.78	1,621.56	1,641.59	1,661.86	1,682.39	1,703.16	1,724.20	1,745.48	1,767.04	1,788.86
20	Annual	41,138	41,646	42,161	42,681	43,208	43,742	44,282	44,829	45,383	45,943	46,510
21	Bi-Weekly	1,655.45	1,675.89	1,696.59	1,717.54	1,738.76	1,760.23	1,781.97	1,803.97	1,826.25	1,848.80	1,871.64
21	Annual	43,042	43,573	44,111	44,656	45,208	45,766	46,331	46,903	47,483	48,069	48,663
22	Bi-Weekly	1,732.13	1,753.52	1,775.18	1,797.10	1,819.30	1,841.77	1,864.52	1,887.54	1,910.85	1,934.45	1,958.34
22	Annual	45,035	45,592	46,155	46,725	47,302	47,886	48,477	49,076	49,682	50,296	50,917
23	Bi-Weekly	1,812.48	1,834.86	1,857.52	1,880.46	1,903.68	1,927.20	1,950.99	1,975.09	1,999.48	2,024.17	2,049.17
23	Annual	47,124	47,706	48,296	48,892	49,496	50,107	50,726	51,352	51,987	52,629	53,278
24	Bi-Weekly	1,896.62	1,920.03	1,943.75	1,967.75	1,992.06	2,016.66	2,041.56	2,066.77	2,092.30	2,118.13	2,144.30
24	Annual	49,312	49,921	50,537	51,161	51,793	52,433	53,081	53,736	54,400	55,071	55,752
25	Bi-Weekly	1,984.73	2,009.24	2,034.06	2,059.18	2,084.60	2,110.35	2,136.40	2,162.79	2,189.51	2,216.55	2,243.92
25	Annual	51,603	52,240	52,885	53,539	54,200	54,869	55,547	56,233	56,927	57,630	58,342
26	Bi-Weekly	2,077.05	2,102.70	2,128.67	2,154.96	2,181.58	2,208.52	2,235.79	2,263.41	2,291.36	2,319.65	2,348.30
26	Annual	54,003	54,670	55,345	56,029	56,721	57,422	58,131	58,849	59,575	60,311	61,056
27	Bi-Weekly	2,173.71	2,200.56	2,227.74	2,255.25	2,283.10	2,311.30	2,339.85	2,368.74	2,397.99	2,427.61	2,457.59
27	Annual	56,517	57,215	57,921	58,636	59,361	60,094	60,836	61,587	62,348	63,118	63,897
28	Bi-Weekly	2,274.92	2,303.01	2,331.45	2,360.24	2,389.40	2,418.90	2,448.77	2,479.02	2,509.63	2,540.63	2,572.00
28	Annual	59,148	59,878	60,618	61,366	62,124	62,892	63,668	64,454	65,250	66,056	66,872
29	Bi-Weekly	2,380.92	2,410.32	2,440.09	2,470.23	2,500.73	2,531.62	2,562.89	2,594.54	2,626.59	2,659.02	2,691.86
29	Annual	61,904	62,668	63,442	64,226	65,019	65,822	66,635	67,458	68,291	69,135	69,988
30	Bi-Weekly	2,492.03	2,522.80	2,553.96	2,585.50	2,617.43	2,649.76	2,682.48	2,715.62	2,749.15	2,783.10	2,817.47
30	Annual	64,793	65,593	66,403	67,223	68,053	68,894	69,744	70,606	71,478	72,361	73,254
31	Bi-Weekly	2,730.57	2,764.30	2,798.43	2,832.99	2,867.98	2,903.40	2,939.26	2,975.55	3,012.31	3,049.50	3,087.17
31	Annual	70,995	71,872	72,759	73,658	74,567	75,488	76,421	77,364	78,320	79,287	80,266
32	Bi-Weekly	2,992.33	3,029.29	3,066.70	3,104.57	3,142.92	3,181.73	3,221.03	3,260.80	3,301.07	3,341.85	3,383.11
32	Annual	77,801	78,761	79,734	80,719	81,716	82,725	83,747	84,781	85,828	86,888	87,961
33	Bi-Weekly	3,279.56	3,320.06	3,361.07	3,402.57	3,444.59	3,487.14	3,530.20	3,573.80	3,617.94	3,662.62	3,707.85
33	Annual	85,268	86,322	87,388	88,467	89,559	90,666	91,785	92,919	94,066	95,228	96,404
34	Bi-Weekly	3,594.71	3,639.10	3,684.04	3,729.55	3,775.61	3,822.23	3,869.44	3,917.23	3,965.60	4,014.58	4,064.15
34	Annual	93,462	94,617	95,785	96,968	98,166	99,378	100,605	101,848	103,106	104,379	105,668
35	Bi-Weekly	3,940.50	3,989.17	4,038.42	4,088.30	4,138.79	4,189.91	4,241.65	4,294.04	4,347.06	4,400.75	4,455.10
35	Annual	102,453	103,718	104,999	106,296	107,609	108,938	110,283	111,645	113,024	114,420	115,833

Grade	Step	12	13	14	15	16	17	18	19	20	21	22
36	Bi-Weekly	4,319.94	4,373.29	4,427.30	4,481.98	4,537.33	4,593.36	4,650.09	4,707.53	4,765.66	4,824.51	4,884.11
36	Annual	112,318	113,706	115,110	116,532	117,971	119,427	120,902	122,396	123,907	125,437	126,987
37	Bi-Weekly	4,736.25	4,794.74	4,853.95	4,913.91	4,974.58	5,036.03	5,098.22	5,161.18	5,224.92	5,289.45	5,354.77
37	Annual	123,143	124,663	126,203	127,762	129,339	130,937	132,554	134,191	135,848	137,526	139,224
38	Bi-Weekly	5,192.96	5,257.10	5,322.02	5,387.75	5,454.29	5,521.64	5,589.84	5,658.88	5,728.76	5,799.51	5,871.14
38	Annual	135,017	136,684	138,373	140,082	141,811	143,563	145,336	147,131	148,948	150,787	152,650
39	Bi-Weekly	5,951.08	6,024.58	6,098.98	6,174.30	6,250.55	6,327.75	6,405.90	6,485.00	6,565.09	6,646.17	6,728.25
39	Annual	154,728	156,639	158,573	160,532	162,514	164,521	166,553	168,610	170,692	172,801	174,935
40	Bi-Weekly	6,820.73	6,904.97	6,990.25	7,076.57	7,163.96	7,252.44	7,342.01	7,432.68	7,524.48	7,617.40	7,711.48
40	Annual	177,339	179,529	181,746	183,991	186,263	188,563	190,892	193,250	195,637	198,053	200,498
41	Bi-Weekly	7,777.48	7,873.53	7,970.77	8,069.22	8,168.86	8,269.75	8,371.89	8,475.27	8,579.94	8,685.91	8,793.18
41	Annual	202,214	204,712	207,240	209,800	212,390	215,014	217,669	220,357	223,078	225,834	228,623
42	Bi-Weekly	8,913.00	9,023.07	9,134.51	9,247.32	9,361.52	9,477.14	9,594.19	9,712.67	9,832.62	9,954.05	10,076.99
42	Annual	231,738	234,600	237,497	240,430	243,400	246,406	249,449	252,529	255,648	258,805	262,001.64
43	Bi-Weekly	10,214.29	10,340.44	10,468.14	10,597.43	10,728.31	10,860.81	10,994.93	11,130.72	11,268.19	11,407.35	11,548.22
43	Annual	265,572	268,851	272,172	275,533	278,936	282,381	285,868	289,399	292,973	296,591	300,254
44	Bi-Weekly	11,705.58	11,850.15	11,996.50	12,144.65	12,294.63	12,446.48	12,600.18	12,755.80	12,913.33	13,072.82	13,234.26
44	Annual	304,345	308,104	311,909	315,761	319,660	323,608	327,605	331,651	335,747	339,893	344,091

Attorney Management/Confidential Employees

Effective the first full pay period after January 1, 2024

Job Title	Grade	Step	Comp Rate	Annual comp Rate
Managmnt/Conf Law Dept Attrny 70 hr	1	1	3,185.38	82,820.00
Managmnt/Conf Law Dept Attrny 70 hr	1	2	3,472.07	90,273.80
Managmnt/Conf Law Dept Attrny 70 hr	2	1	3,503.92	91,102.00
Managmnt/Conf Law Dept Attrny 70 hr	2	2	3,819.28	99,301.18
Managmnt/Conf Law Dept Attrny 70 hr	3	1	3,854.32	100,212.20
Managmnt/Conf Law Dept Attrny 70 hr	3	2	4,201.21	109,231.50
Managmnt/Conf Law Dept Attrny 70 hr	4	1	4,239.75	110,233.42
Managmnt/Conf Law Dept Attrny 70 hr	4	2	4,621.33	120,154.65
Managmnt/Conf Law Dept Attrny 70 hr	5	1	4,663.71	121,256.56
Managmnt/Conf Law Dept Attrny 70 hr	5	2	5,083.45	132,169.61
Managmnt/Conf Law Dept Attrny 70 hr	6	1	5,130.08	133,382.12
Managmnt/Conf Law Dept Attrny 70 hr	6	2	5,591.83	145,387.48
Managmnt/Conf Law Dept Attrny 70 hr	7	1	7,108.85	184,830.00
Managmnt/Conf Law Dept Attrny 70 hr	7	2	7,748.68	201,465.71

Management/Confidential Employees – District Attorney

Effective the first full pay period after June 1, 2023

Job Title	Grade	Step	Comp Rate	Annual Comp Rate
Assistant District Attorney I	01	1	3,340.39	86,850
Assistant District Attorney I	01	2	3,641.00	94,666
Assistant District Attorney II	02	1	3,674.43	95,535
Assistant District Attorney II	02	2	4,005.12	104,133
Assistant District Attorney III	03	1	4,041.85	105,088
Assistant District Attorney III	03	2	4,405.62	114,546
Senior Assistant District Attorney	04	1	4,446.04	115,597
Senior Assistant District Attorney	04	2	4,846.16	126,000
Chief Assistant District Attorney	05	1	4,890.66	127,157
Chief Assistant District Attorney	05	2	5,330.81	138,601
Chief Assistant District Attorney II	06	1	5,379.74	139,873
Chief Assistant District Attorney II	06	2	5,863.85	152,460
Deputy District Attorney	07	1	5,917.70	153,860
Deputy District Attorney	07	2	6,450.27	167,707

2024 Unrepresented/Unclassified Salary Schedule

Grade	Step	1	2	3	4	5	6	7	8	9	10	11
50	Bi-Weekly	21.335721	21.861592	22.400572	22.677084	22.957185	23.240718	23.527685	23.818397	24.112542	24.410276	24.711755
50	Annual	38,831	39,788	40,769	41,272	41,782	42,298	42,820	43,349	43,885	44,427	44,975
51	Bi-Weekly	22.326139	22.876354	23.440300	23.729763	24.022816	24.319613	24.619844	24.923976	25.231697	25.543318	25.858841
51	Annual	40,634	41,635	42,661	43,188	43,722	44,262	44,808	45,362	45,922	46,489	47,063
52	Bi-Weekly	23.363369	23.939176	24.529338	24.832222	25.139006	25.449379	25.763654	26.081830	26.404062	26.730041	27.060232
52	Annual	42,521	43,569	44,643	45,195	45,753	46,318	46,890	47,469	48,055	48,649	49,250
53	Bi-Weekly	24.450223	25.052869	25.670339	25.987422	26.308407	26.633293	26.962236	27.295236	27.632293	27.973563	28.319047
53	Annual	44,499	45,596	46,720	47,297	47,881	48,473	49,071	49,677	50,291	50,912	51,541
54	Bi-Weekly	25.587947	26.218837	26.865019	27.196771	27.532736	27.872758	28.216993	28.565442	28.918259	29.275447	29.637003
54	Annual	46,570	47,718	48,894	49,498	50,110	50,728	51,355	51,989	52,631	53,281	53,939
55	Bi-Weekly	26.779351	27.439421	28.115720	28.463077	28.814490	29.170428	29.530580	29.895413	30.264616	30.638344	31.016753
55	Annual	48,738	49,940	51,171	51,803	52,442	53,090	53,746	54,410	55,082	55,762	56,450
56	Bi-Weekly	28.027242	28.718054	29.426030	29.789459	30.157257	30.529737	30.906741	31.288427	31.674950	32.065999	32.462041
56	Annual	51,010	52,267	53,555	54,217	54,886	55,564	56,250	56,945	57,648	58,360	59,081
57	Bi-Weekly	29.335056	30.058169	30.799070	31.179508	31.564627	31.954427	32.349065	32.748540	33.153009	33.562471	33.976926
57	Annual	53,390	54,706	56,054	56,747	57,448	58,157	58,875	59,602	60,338	61,084	61,838
58	Bi-Weekly	32.143085	32.935482	33.747228	34.164025	34.585970	35.013065	35.445466	35.883328	36.326496	36.775125	37.229216
58	Annual	58,500	59,943	61,420	62,179	62,946	63,724	64,511	65,308	66,114	66,931	67,757
59	Bi-Weekly	35.224507	36.092741	36.982353	37.439097	37.901458	38.369593	38.843502	39.323184	39.808797	40.300494	40.798122
59	Annual	64,109	65,689	67,308	68,139	68,981	69,833	70,695	71,568	72,452	73,347	74,253

2024 Unrepresented/Unclassified Salary Schedule

Grade	Step	12	13	14	15	16	17	18	19	20	21	22
50	Bi-Weekly	25.016979	25.325948	25.638662	25.955277	26.275793	26.600367	26.928842	27.261374	27.598119	27.938921	28.283937
50	Annual	45,531	46,093	46,662	47,239	47,822	48,413	49,010	49,616	50,229	50,849	51,477
51	Bi-Weekly	26.178266	26.501434	26.828817	27.160101	27.495598	27.835152	28.178918	28.526899	28.879248	29.235811	29.596900
51	Annual	47,644	48,233	48,828	49,431	50,042	50,660	51,286	51,919	52,560	53,209	53,866
52	Bi-Weekly	27.394480	27.732786	28.075304	28.422036	28.772982	29.128296	29.487980	29.852189	30.220923	30.594183	30.971968
52	Annual	49,858	50,474	51,097	51,728	52,367	53,013	53,668	54,331	55,002	55,681	56,369
53	Bi-Weekly	28.668744	29.022810	29.381245	29.744050	30.111536	30.483391	30.859771	31.240990	31.626733	32.017313	32.412731
53	Annual	52,177	52,822	53,474	54,134	54,803	55,480	56,165	56,859	57,561	58,272	58,991
54	Bi-Weekly	30.002929	30.373535	30.748667	31.128325	31.512820	31.901996	32.296009	32.694860	33.098549	33.507387	33.921219
54	Annual	54,605	55,280	55,963	56,654	57,353	58,062	58,779	59,505	60,239	60,983	61,737
55	Bi-Weekly	31.399844	31.787615	32.180069	32.577515	32.979955	33.387233	33.799504	34.216923	34.639493	35.067369	35.500394
55	Annual	57,148	57,853	58,568	59,291	60,024	60,765	61,515	62,275	63,044	63,823	64,611
56	Bi-Weekly	32.862921	33.268794	33.679661	34.095677	34.516686	34.943001	35.374622	35.811391	36.253779	36.701472	37.154783
56	Annual	59,811	60,549	61,297	62,054	62,820	63,596	64,382	65,177	65,982	66,797	67,622
57	Bi-Weekly	34.396532	34.821286	35.251346	35.686712	36.127383	36.573672	37.025266	37.482633	37.945463	38.414066	38.888443
57	Annual	62,602	63,375	64,157	64,950	65,752	66,564	67,386	68,218	69,061	69,914	70,777
58	Bi-Weekly	37.689081	38.154563	38.625663	39.102692	39.585652	40.074541	40.569515	41.070420	41.577723	42.091111	42.611053
58	Annual	68,594	69,441	70,299	71,167	72,046	72,936	73,837	74,748	75,671	76,606	77,552
59	Bi-Weekly	41.301991	41.812102	42.328455	42.851205	43.380510	43.916213	44.458625	45.007592	45.563424	46.126278	46.695842
59	Annual	75,170	76,098	77,038	77,989	78,953	79,928	80,915	81,914	82,925	83,950	84,986

Appendix D

Onondaga County Investment Policy

Purpose

The purpose of establishing an investment policy is to develop operating principles within the guidelines of current legislation governing investment activity. The Chief Fiscal Officer and his designees will be guided by the investment policy in managing the short and long-term investment of the County's available cash. New York State General Municipal Law, Section 39, requires the adoption of a written investment policy.

Objectives

The County's primary investment objectives are:

- To conform with all applicable federal, state and other legal requirements (**legal**). This relates both to the types of eligible investments and the requirements for adequate collateral to provide insurance for all investments.
- To preserve principal (**safety**). Safety considerations include: 1) FDIC coverage, 2) written third party collateral agreements with local Banking Depositories and Primary Dealers, 3) electronic banking safeguards and 4) statutory guidelines which govern the types of investments allowed by local municipalities.
- To provide sufficient cash to meet all operating and debt service requirements (**liquidity**). A cashflow projection developed for both capital and operational commitments is a basic tool used in the planning and timing of maturing investments to meet anticipated demands.
- To select investments types, which will return to the County the highest possible interest rate (**yield**). While rate of return is important, primary consideration must be given to the legal, safety and liquidity requirements.

Scope

The Investment Policy encompasses all moneys that become available for investment and/or deposit by the County on its own behalf, or on behalf of any other entity or individual (trust and agency).

Delegation of Authority

Article IV, Sec. 402(b) of the Onondaga County Charter grants the authority to invest the County's funds to the Chief Fiscal Officer (CFO). The CFO shall carry out the established written procedures and controls for the operation of the investment program consistent with the Onondaga County Investment Policy. No person shall engage in an investment transaction except as provided under the terms and conditions of this policy and the procedures established by the CFO. The CFO shall be responsible for all transactions undertaken and shall establish a system of controls and reporting to regulate the activities of subordinate officials. The CFO may designate operational authority for the safekeeping and

investment of the County funds. All reference to the CFO’s standards and responsibilities covers all designees.

Standards of Prudence and Ethics

Prudence: The Chief Fiscal Officer in the investment process shall seek to act responsibly as a custodian of the public trust and shall avoid any transaction that might impair public confidence to govern effectively. The CFO shall act in accordance with written procedures as outlined in the County Investment Policy and exercise due diligence as an investment official. Investments shall be made with judgment and care, under prevailing circumstances, considering the probable safety of County revenues as well as the projected income to be derived from investments.

Ethics: The Chief Fiscal Officer shall refrain from any personal business activity that could conflict with proper execution of the investment program or could impair the ability to make impartial investment decisions.

Internal Controls

The CFO is responsible for establishing and maintaining an internal control structure to provide reasonable assurance that:

- Deposits and investments are safeguarded against loss from unauthorized use or disposition,
- Transactions are executed in accordance with management’s authorization,
- Transactions are recorded properly,
- Transactions are managed in compliance with applicable laws and regulations governing public funds.

Designation of Depositories

Section 10 of the New York State General Municipal Law (GML) requires the Onondaga County Legislature to designate one or more banks to secure the deposits of County funds and investments. This designation may include “primary dealers” that qualify under Securities and Exchange Commission regulations.

The following banks are authorized for the deposit of moneys up to the maximum amounts:

Depository Name	Maximum Amount
Key Bank	\$250,000,000
JPMorgan Chase Bank	\$250,000,000
Bank of America	\$250,000,000
M&T Bank	\$250,000,000
Solvay Bank	\$250,000,000
NBT Bank	\$250,000,000
Citizens Bank	\$250,000,000
Adirondack Bank	\$250,000,000
Pathfinder Bank	\$250,000,000
Genesee Regional Bank	\$250,000,000
Hanover Bank	\$250,000,000

Valley Bank	\$250,000,000
Flushing Bank	\$250,000,000

The CFO may in the future designate as a depository, up to the maximum amount of \$250,000,000, any bank which otherwise meets the requirements of this Investment Policy.

A further requirement to be an investment partner of Onondaga County is that the banking institution will readily honor checks drawn on County accounts at that bank. The payee need not maintain an account at that bank; however, appropriate identification must be provided

Listed below are the Dealers the County has authorized to handle investments in Repurchase Agreements and U. S. Government obligations. For Repurchase Agreements, the dealers must be designated as Primary Dealers:

JPMorgan	\$250,000,000
Merrill Lynch	\$250,000,000
Vining Sparks	\$250,000,000
First Empire	\$250,000,000
Wells Fargo	\$250,000,000
Great Pacific	\$250,000,000

Although there are no current or recent investments with them, Goldman Sachs, Morgan Stanley Smith Barney, and Citibank are also included in the above list of approved dealers.

Financial Strength of Institutions

All trading partners must be credit worthy. Their financial statements must be reviewed at least annually by the CFO to determine satisfactory financial strength. The CFO may use credit rating agencies or bank- rating services to determine credit worthiness of trading partners. Concentration of investments in financial institutions is preferred. It is preferred that no more than 25% of the investment portfolio be invested with any one bank or dealer. However, due to the new regulatory environment for banks this may not always be possible. Amounts held in one institution that are over the 25% threshold will be reviewed by the CFO and other appropriate personnel.

Permitted Investments

Section 11 of General Municipal Law expressly authorizes the Chief Fiscal Officer to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow requirements in the following types of investments:

- Special time deposit accounts or certificates of deposit in an authorized banking depository or trust company located and authorized to do business in the State of New York secured in the same manner prescribed by General Municipal Law, Section 10.
- Reciprocal deposits that are administered by our local depository bank located and authorized to do business in the State of New York and as per General Municipal Law , Sections 10 and 11
- Obligations of the United States of America.

- Obligations guaranteed by agencies of the United States of America, where the payment of principal and interest is guaranteed by the United States of America.
- Obligations of the State of New York.
- Obligations issued pursuant to Local Finance Law Section 24 or 25 (RANS & TANS) of other municipalities, school districts or district corporation other than the County of Onondaga (with approval of the State Comptroller's Office).
- Obligations of public benefit corporations, public housing authorities, urban renewal agencies and Industrial Development agencies.
- Highly-rated municipal bonds from any state in the U.S.
- U.S government-back securities, such as those issued by the Federal Home Loan Mortgage Association and other Federal Agencies.
- Highly-rated corporate bonds, as long as they have been independently rated.
- Money-market mutual funds, which are guaranteed by the U.S. government.

Also permitted are Repurchase Agreements (Repos)

A Repo is a transaction in which the County purchases authorized securities from a trading partner. Simultaneously, the County agrees to resell and the trading partner agrees to repurchase the securities at a future date. The price and date is set at the time of the initial purchase.

Repurchase Agreements are authorized subject to the following restrictions:

- Repurchase Agreements must be entered into subject to a master repurchase agreement.
- Securities owned by the County must be held by a third party bank or trust company, acting as custodian for the securities.

The custodian shall be a party other than the trading partner.

Authorized securities shall be limited to obligations of both U.S. Government and U.S. Agencies.

All investment obligations shall be redeemable on respective maturity dates as determined by the CFO to meet expenditures for purposes for which the moneys were provided.

The County currently has no repurchase agreements with any financial institution.

Collateralizing Deposits

In accordance with the provisions of General Municipal Law, Section 10, all deposits of Onondaga County, including certificates of deposit and special time deposits, in excess of the amount insured under

the provisions of the Federal Deposit Insurance Act shall be secured by “Eligible Collateral”. Eligible Collateral consists of any one, or combination, of the following:

- By a pledge of “eligible securities” with an aggregate “market value” as provided by GML Section 10, equal to the aggregate amount of deposits from the categories designated in Attachment A to the policy.
- By an eligible “irrevocable letter of credit” (LOC) issued by a qualified bank - other than the bank with the deposits - in favor of the government, for a term not to exceed 90 days, with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short-term debt obligations are rated in one of the three highest-rating categories by at least one nationally recognized statistical rating organization or by a bank that is in compliance with applicable federal minimum risk-based capital requirements.
- By an eligible “irrevocable letter of credit” issued in favor of the local government by a federal home loan bank, whose commercial paper and other unsecured, short-term debt obligations are rated in the highest rating category by at least one nationally-recognized statistical rating organization, accept such letter of credit payable to such local government as security for the payment of one hundred percent of the aggregate amount of public deposits from such officers and the agreed upon interest, if any.
- By an eligible surety bond payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.
- A pledge of a pro rata portion of a pool of eligible securities, having in the aggregate a market value of at least equal to the aggregate amount of deposits from all such officers within New York State at the bank or trust company.

General Municipal Law, Section 10, additionally requires that all securities pledged to secure deposits be held by a third party bank or trust company and be held pursuant to a written Custodial Agreement. Several banks have segregated departments within their bank, with sole responsibility to hold collateral. The custodial agreement must acknowledge all the necessary provisions in order to provide the County with a perfected security interest, which includes the following:

- The custodial agreement shall contain a security provision that would provide that the collateral is being pledged by the bank or trust company as security for the public deposits. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released and the events that will enable the local government to exercise its rights against the pledged securities.

- The securities held by the authorized bank or trust company, as agent of and custodian for the County, will be placed separate and apart from the general assets of the custodial bank or trust company. They will not, in any circumstances, be commingled with or become part of the security for any other deposit or obligations.
- The custodian shall confirm the receipt, substitution or release of the securities held on behalf of the County.
- The types of collateral used to secure County deposits must be in accordance with the most current legislation authorizing various types of collateral, and approved by the County.
- The County requires a margin of maintenance of 102% of the uninsured portion of deposits collateralized.
- The County requires a monthly update on third party collateral security.
- The County requires that there be no sub-custodian.
- The Custodian Bank must be a member of the Federal Reserve Bank.

Operations, Audit and Reporting

The CFO or such designated employee/employees can authorize the purchase of all securities and execute contracts for Repurchase Agreements and Certificates of Deposit on behalf of the County of Onondaga. Oral directions concerning the purchase of securities shall be confirmed in writing. The County shall pay for purchased securities upon the delivery or book-entry thereof.

Periodically the County Auditors shall audit the County's investments for compliance with the provisions of these investment guidelines.

Attachment A

The County requires a margin of maintenance of 102% of the uninsured portion of deposits collateralized and the following is a list of eligible securities that may be pledged as collateral for local government bank deposits and investments:

Obligations issued by the United States of America, an agency thereof or a United States government sponsored corporation or obligations fully insured or guaranteed as to the payment of principal and interest by the United States of America, an agency thereof or a United States government sponsored corporation.

100% of the Market Value

Obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank, and the African Development Bank.

100% of the Market Value

Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the market value of the obligation that represents the amount of the insurance or guaranty.

100% of the Market Value of the obligation that represents the amount of the insurance or guaranty

Obligations issued or fully insured or guaranteed by this state, obligations issued by a municipal corporation, school district or district corporation of this state or obligations or any public benefit corporation which number a specific state statute may be accepted as security for deposit of public moneys.

100% of the Market Value

Obligations issued by states (other than New York) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.

Highest Rating - 100% Market Value
2nd Highest Rating - 90% Market Value
3rd Highest Rating - 80% Market Value

Obligations of Puerto Rico rated on one of the three highest rating categories by at least one nationally recognized statistical rating organization.

Highest Rating - 100% Market Value
2nd Highest Rating - 90% Market Value
3rd Highest Rating - 80% Market Value

Obligations of counties, cities and other governmental entities of another state having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.

Highest Rating - 100% Market Value
2nd Highest Rating - 90% Market Value
3rd Highest Rating - 80% Market Value

Obligations of domestic corporations rated in one of the two highest rating categories by at least one nationally recognized statistical rating organization.

80% of Market Value

Any mortgage related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by federal bank regulatory agencies.

70% of Market Value

Commercial paper and bankers' acceptances issued by a bank (other than the bank with which the money is being deposited or invested) rated in the highest short-term category by at least one nationally recognized statistical rating organization and having maturities of not longer than sixty days from the date they are pledged.

80% of Market Value

Zero-coupon obligation of the United States government marketed as "Treasury Strips".

80% of Market Value

Appendix E

Explanation of Tax Rates and Equalization

There are three factors that influence the amount of county property taxes that a property owner in Onondaga County will pay: (1) equalization rates, (2) local property assessment, and (3) total county tax levy.

Equalization Rates

The equalization rate “equalizes” taxes on equal value properties in different assessing districts to offset differences in assessing practices. The equalization rate is established by the State Board of Real Property Services. It is determined by the following formula:

$$\text{Equalization Rate} = \frac{\text{Assessed Value}}{\text{Full Value}}$$

As a result of different assessing practices, each assessing district (the 19 towns and the city) has a different relationship of assessed value to full value. The result is that the total of assessments in the towns and the city may not be equal to the full value of the area.

As a result of the different assessing practices it is impossible to fairly apportion the county tax levy across different assessing districts without using a means to equalize the meaning of the assessed value in relation to full value within each town and the city. Thus, the first major variable in determining the impact of county taxes is the establishment of equalization rates for each municipality.

The State Legislature addressed the problem in 1949 with the creation of the State Board of Real Property Services whose primary function is to establish equalization rates for every assessing district in the state. The equalization rate is a mathematical formula for converting the assessed value of property to its full value. The equalization rate for a community is extremely important because it is the method by which state aid and local taxes are apportioned fairly.

Using revised methodology, the State Board establishes equalization rates using locally derived full values for assessing units where recent reassessment data is available. This is a change from prior years where the emphasis was on individual appraisals. For assessing units where local reassessment data is not available, equalization rates are established as before using property sales and field appraisals.

Local Assessment

The second major variable affecting the amount of County taxes you will pay is the local assessment. In Onondaga County, the assessing districts for county taxes are the towns and the City of Syracuse. The County itself does no assessing. Assessors in the towns and the City determine the total of assessed value in their jurisdiction by totaling their assessments. For the purpose of apportioning the County tax levy, the amount of all exemptions is first subtracted from the total assessed value. Per statute and County resolution, the value of certain partial exemptions is added to the taxable value to derive the taxable assessed value. It is this taxable assessed value that is the basis for the full value determination that dictates what percentage of the county tax levy will be paid by each of the towns and the city. The full value is determined by dividing the total taxable assessed value by the equalization rate.

Formula A:

$$\text{Local Full Value} = \frac{\text{Taxable Assessed Value}}{\text{Local Equalization Rate}}$$

Formula B:

$$\% \text{ of County Full Value} = \frac{\text{Local Full Value}}{\text{Total County Full Value}}$$

The county full value figure is important because it is the basis for determining the county's full value tax rate and how the property tax levy will be apportioned among town and city residents.

Total County Tax Levy

The third major variable in determining the impact of county taxes is the amount of the county tax levy. This is the only variable that is controlled directly by the County Legislature. The County Executive proposes a county tax levy as part of the balanced budget submitted to the Legislature for review each fall. The Legislature, following its review of the proposed budget, agrees with or modifies the tax levy. Once the budget is adopted by the County Legislature, the amount to be raised by the property tax is fixed for that fiscal year.

How these three factors (equalization rates, local assessment and tax levy) interweave will determine the county tax impact on local property owners. Only the third, the county tax levy, is within the control of the County Legislature. The amount of the county tax levy will somewhat determine the tax impact; however, it has happened where tax levy reductions at the county level have not translated into tax decreases for the property owner because of changes in assessment or changes in the equalization rate. The converse has also occurred.

The costs of county government are apportioned to local property owners once all other sources of revenue (state and federal aid, sales tax, other revenue, fees, etc.) are subtracted from the anticipated expenditures. The difference between the total of all other sources of revenue and the amount needed to meet the expenses of county government operation is the county tax levy.

Once the tax levy is adopted, the various calculations that determine the tax impact on different property owners can be made. The first is the establishment of a full value county tax rate. There is no property owner who will pay this rate; however, it is used in determining each municipality's share of the County tax levy.

The full value county tax rate is determined by dividing the amount of the tax levy by the county's full value as determined by the local assessors and modified by the equalization rates.

$$\text{Full Value Tax Rate} = \frac{\text{Tax Levy}}{\text{Full Value}}$$

To determine the amount of the county tax levy that must be apportioned to each assessing district (the 19 towns and the city), multiply the full value of each town and the city by the full value tax rate. The result will be the town or city's share of the county tax levy.

Change in the equalization rate can have a substantial impact on taxes. As a rule, when equalization rates decrease, the full value of property increases. When the equalization rates increase, the full value of property decreases. That is, if the equalization rate goes up, then the full value of property goes down and if the equalization rate goes down then the full value of property goes up.

Consider these examples:



Assessed Value = \$10,000

A home assessed at \$10,000 in a town with an equalization rate of 14 percent has a full value of \$71,428 ($\$10,000 / .14$).

$$\frac{\text{Assessment}}{\text{Equalization Rate}} = \frac{\$10,000}{0.14} = \$71,428 \text{ (Full Value)}$$

(A) If, the next year, the equalization rate decreases to 11 percent, the same house still assessed at \$10,000 will have a higher full value. The full value will increase from \$71,428 to \$90,909 ($\$10,000 / .11$).

$$\frac{\text{Assessment}}{\text{Equalization Rate}} = \frac{\$10,000}{0.11} = \$90,909 \text{ (Full Value)}$$

(B) If, the next year, in contrast to the first example, the equalization rate increases to 17 percent, that same house still assessed at \$10,000 will have a lower full value. The full value will decrease from \$71,428 to \$58,824 or ($\$10,000 / .17$).

$$\frac{\text{Assessment}}{\text{Equalization Rate}} = \frac{\$10,000}{0.17} = \$58,824 \text{ (Full Value)}$$

Changes in full value do not mean that individual property has either gained or lost value. The full value calculations are a measurement tool for comparing all property in a particular town or city from year to year.

The importance of the full value calculation, when the full value of property has either increased or decreased at a greater rate than property in other assessing districts, is that it determines whether property

owners will pay a greater or lesser share of the county tax levy. Once the tax levy is determined, it must be apportioned fairly among the 19 towns and the City of Syracuse. This is done on the full value. The amount of the tax levy apportioned to each town represents that town's percentage of the total full value of the county. Therefore, if a particular town has 8% of the full value of the county, that town's residents will pay eight 8% of the county tax levy.

Summary

The actual county tax rate for each town and the city is the result of three factors:

1. Equalization rates
2. Local property assessment
3. Total County tax levy

The resulting rates produced by these three factors result in an effective county tax rate. That rate, when converted to assessed value within each assessing district, will vary widely from each government unit because of differences in local assessment and equalization rate.

Appendix F

Exemption Impact Report

Total Assessed Value: 35,770,417,260
Equalized Total Assessed Value: 52,664,045,641

Exempt Code	Exemption Name	Number of Exemptions	Equalized Value Of Exemptions	Percent of Value Exempt
12100	NYS - GENERALLY	560	803,728,679	1.53%
12350	PUBLIC AUTHORITY - STATE	9	27,259,001	0.05%
12370	STATE AUTHORITIES SPECIFIED	6	28,836,434	0.05%
12400	NYSSAVINGS&LOANINSURANCE FUND	1	5,168,539	0.01%
13100	CO – GENERALLY	389	1,241,367,931	2.36%
13240	CO O/S LIMITS - SEWER OR WATER	2	163,721	0.00%
13350	CITY - GENERALLY	567	699,669,350	1.33%
13440	CITY O/S LIMITS - SEWER OR WATER	2	172,414	0.00%
13450	CITY O/S LIMITS - AVIATION	23	7,250,131	0.01%
13500	TOWN - GENERALLY	625	144,239,847	0.27%
13510	TOWN - CEMETERY LAND	7	465,701	0.00%
13650	VG - GENERALLY	296	77,620,906	0.15%
13660	VG - CEMETERY LAND	2	853,723	0.00%
13730	VG O/S LIMITS - SPECIFIED USES	12	11,736,384	0.02%
13740	VG O/S LIMITS - SEWER OR WATER	4	1,329,753	0.00%
13800	SCHOOL DISTRICT	179	977,470,786	1.86%
13850	BOCES	7	29,546,256	0.06%
13870	SPEC DIST USED FOR PURPOSE ESTAB	20	5,923,037	0.01%
13890	PUBLIC AUTHORITY - LOCAL	52	172,247,392	0.33%
14000	LOCAL AUTHORITIES SPECIFIED	66	84,480,693	0.16%
14100	USA - GENERALLY	34	85,369,381	0.16%
14110	USA - SPECIFIED USES	14	269,187,860	0.51%
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	342	2,150,956,737	4.08%
18040	URBAN REN: OWNER-MUNICIPALITY	10	2,765,271	0.01%
18060	URBAN REN: OWNER-MUN U R AGENCY	9	5,617,333	0.01%

18080	MUN HSNG AUTH-FEDERAL/MUN AIDED	70	107,417,054	0.20%
21600	RES OF CLERGY - RELIG CORP OWNER	45	13,988,209	0.03%
25110	NONPROF CORP - RELIG(CONST PROT)	624	522,408,733	0.99%
25120	NONPROF CORP - EDUCL(CONST PROT)	209	1,449,906,839	2.75%
25130	NONPROF CORP - CHAR (CONST PROT)	350	418,067,397	0.79%
25200	HOSPITAL	1	2,080,000	0.00%
25210	NONPROF CORP - HOSPITAL	61	579,216,782	1.10%
25230	NONPROF CORP - MORAL/MENTAL IMP	37	39,561,338	0.08%
25300	NONPROF CORP - SPECIFIED USES	125	77,336,500	0.15%
25400	FRATERNAL ORGANIZATION	12	660,695	0.00%
25500	NONPROF MED, DENTAL, HOSP SVCE	1	1,973,154	0.00%
25600	NONPROFIT HEALTH MAINTENANCE ORG	1	154,321	0.00%
25900	LAND BANK	912	17,765,520	0.03%
26050	AGRICULTURAL SOCIETY	24	5,407,084	0.01%
26100	VETERANS ORGANIZATION	28	10,552,970	0.02%
26250	HISTORICAL SOCIETY	6	1,046,057	0.00%
26400	INC VOLUNTEER FIRE CO OR DEPT	114	79,014,565	0.15%
27350	PRIVATELY OWNED CEMETERY LAND	219	46,707,466	0.09%
28100	NOT-FOR-PROFIT HOUSING CO	10	24,726,098	0.05%
28110	NOT-FOR-PROFIT HOUSING COMPANY	35	93,267,350	0.18%
28120	NOT-FOR-PROFIT HOUSING CO	12	25,736,369	0.05%
28220	URBAN REN:OWNER-COMM DEV CORP	15	2,018,315	0.00%
28520	NOT-FOR-PROFIT NURSING HOME CO	4	63,205,717	0.12%
28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	18	3,696,984	0.01%
32252	NYS OWNED REFORESTATION LAND	7	3,433,429	0.01%
33302	COUNTY OWNED REFORESTED LAND	5	780,172	0.00%
41001	VETERANS EXEMPTION INCR/DECR IN	731	62,125,542	0.12%
41101	VETS EX BASED ON ELIGIBLE FUNDS	268	28,097,352	0.05%
41111	VET PRO RATA: FULL VALUE ASSMT	6	315,963	0.00%
41112	VET PRO RATA: FULL VALUE ASSMT	1	27,161	0.00%
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	779	23,145,303	0.04%

41121	ALT VET EX-WAR PERIOD-NON-COMBAT	6,013	169,567,088	0.32%
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	147	4,616,682	0.01%
41130	ALT VET EX-WAR PERIOD-COMBAT	493	25,015,768	0.05%
41131	ALT VET EX-WAR PERIOD-COMBAT	4,339	206,318,356	0.39%
41132	ALT VET EX-WAR PERIOD-COMBAT	137	7,699,174	0.01%
41140	ALT VET EX-WAR PERIOD-DISABILITY	272	18,760,031	0.04%
41141	ALT VET EX-WAR PERIOD-DISABILITY	2,103	132,040,628	0.25%
41142	ALT VET EX-WAR PERIOD-DISABILITY	47	3,798,803	0.01%
41151	COLD WAR VETERANS (10%)	5	134,325	0.00%
41152	COLD WAR VETERANS (10%)	1	26,913	0.00%
41160	COLD WAR VETERANS (15%)	1	41,294	0.00%
41161	COLD WAR VETERANS (15%)	908	23,770,636	0.05%
41162	COLD WAR VETERANS (15%)	414	12,251,645	0.02%
41171	COLD WAR VETERANS (DISABLED)	106	4,295,489	0.01%
41172	COLD WAR VETERANS (DISABLED)	28	1,029,374	0.00%
41300	PARAPLEGIC VETS	13	4,532,881	0.01%
41400	CLERGY	207	2,375,164	0.00%
41630	VOL/FIRE/AMB	34	1,387,295	0.00%
41631	VOL/FIRE/AMB	313	6,363,492	0.01%
41632	VOL/FIRE/AMB	115	1,825,068	0.00%
41650	VOLUNTEER FIREMEN IN VILLAGES	1	80,247	0.00%
41690	VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS IN CERTAIN COUNTIES (SCHOOL DISTRICT ELIGIBLE)	124	409,707	0.00%
41691	VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS IN CERTAIN COUNTIES (SCHOOL DISTRICT ELIGIBLE)	5	16,756	0.00%
41695	VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS IN CERTAIN COUNTIES (SCHOOL DISTRICT ELIGIBLE)	1	3,148	0.00%
41700	AGRICULTURAL BUILDING	88	9,958,721	0.02%
41720	AGRICULTURAL DISTRICT	2,532	189,137,281	0.36%
41730	AGRIC LAND-INDIV NOT IN AG DIST	378	34,216,304	0.06%
41800	PERSONS AGE 65 OR OVER	5,210	333,703,805	0.63%
41801	PERSONS AGE 65 OR OVER	640	36,847,288	0.07%
41802	PERSONS AGE 65 OR OVER		36,979,392	0.07%

		830		
41805	PERSONS AGE 65 OR OVER	684	31,217,272	0.06%
41900	PHYSICALLY DISABLED	15	805,979	0.00%
41901	PHYSICALLY DISABLED	3	57,564	0.00%
41902	PHYSICALLY DISABLED	1	130,000	0.00%
41905	PHYSICALLY DISABLED	2	206,960	0.00%
41930	DISABILITIES AND LIMITED INCOMES	426	27,540,479	0.05%
41931	DISABILITIES AND LIMITED INCOMES	74	4,601,872	0.01%
41932	DISABILITIES AND LIMITED INCOMES	61	3,264,273	0.01%
41935	DISABILITIES AND LIMITED INCOMES	20	957,363	0.00%
42100	SILOS, MANURE STORAGE TANKS,	138	3,711,808	0.01%
42120	TEMPORARY GREENHOUSES	22	429,647	0.00%
42130	FARM OR FOOD PROCESSING LABOR CAMPS OR COMMISSARIES	10	444,617	0.00%
47100	Mass Telecomm Ceiling	46	590,473	0.00%
47460	FOREST LAND CERTD AFTER 8/74	7	447,317	0.00%
47590	Mix-use Properties outside NYC	96	316,247,121	0.60%
47610	BUSINESS INVESTMENT PROPERTY POST 8/5/97	204	30,122,159	0.06%
47611	BUSINESS INVESTMENT PROPERTY POST 8/5/97	39	9,205,107	0.02%
47612	BUSINESS INVESTMENT PROPERTY POST 8/5/97	35	12,634,975	0.02%
47615	BUSINESS INVESTMENT PROPERTY POST 8/5/97	3	2,586,913	0.00%
47900	FAIR POLLUTION CONTROL FACILITY	1	3,347,090	0.01%
48650	LTD PROF HOUSING CO	10	67,017,253	0.13%
48660	HOUSING DEVELOPMENT FUND CO	63	44,857,829	0.09%
48670	REDEVELOPMENT HOUSING CO	31	18,682,750	0.04%
49500	SOLAR OR WIND ENERGY SYSTEM	225	16,802,301	0.03%
49501	SOLAR OR WIND ENERGY SYSTEM	36	1,253,430	0.00%
49502	SOLAR OR WIND ENERGY SYSTEM	39	4,442,858	0.01%
49505	SOLAR OR WIND ENERGY SYSTEM	16	1,473,778	0.00%
49510	RESIDENT ENERGY CONSERV IMPROVMT	17	368,046	0.00%
49530	INDUSTRIAL WASTE TREATMENT FAC	6	76,192,413	0.14%
50000	SYSTEM EXEMPTION	16	4,643,247	0.01%

50002	SYSTEM EXEMPTION	1	2,057	0.00%
		35,820	12,488,755,405	23.71%

Appendix G

Glossary of Terms

Like professionals in any specialized field, those who work with the real property tax on a daily basis have developed their own vocabulary to facilitate communication. To help you have a better understanding of real property taxation, this glossary of commonly used terms is provided.

Ad Valorem Literally, Latin for “at value”. In the context of the property tax it means that the property is taxed on the basis of a value assigned to it. In New York this assigned value is called an “assessment”. When a property tax is referred to as an “ad valorem levy”, it means a jurisdiction-wide tax rate per thousand (or per hundred) dollars of assessed value is established and applied to the assessed value of all taxable property in the jurisdiction to determine each property owner’s share of the jurisdiction expenses.

Assessing Unit A local government jurisdiction (county, city, town or village) having the responsibility for setting assessments on property.

Assessment The value of real property for tax purposes. An assessment is set by the local assessor or board of assessors and entered on the assessment roll. In many municipalities the assessed value of a parcel is usually less than its appraised full value.

Assessment Roll The listing of all parcels of real property located in an assessing unit or taxing jurisdiction, the assessment placed on them and exemption allowed. An assessment roll does not indicate the amounts of taxes levied against properties.

Assessor An official in an assessing unit having the authority to establish assessments on real property. Single assessors are appointed usually for a six-year term. Multiple-member boards of assessors are elected biennially in staggered two and four year terms. All towns and most cities are required to appoint an assessor unless these municipalities choose to retain elected assessors.

Equalization Rates A measurement of the relationship of total taxable assessed value to total taxable full value in an assessing unit. It is not a grade, a rating, a gift or a penalty. It is simply a statement of a relationship existing between total assessed value and total full value. For example, suppose that a taxing jurisdiction had a total assessed value (AV) of \$10,000,000 and it was determined that the full value assessment (FV) is \$20,000,000. Then the equalization rate (ER), is obtained by applying the formula $ER = AV / FV$. In this example the equalization rate would be .50 or 50%.

Equalized Full Value The estimated full value of all taxable real property in a municipality, taxing jurisdiction or portion of a taxing jurisdiction established by dividing its total taxable assessed value by the equalization rate. For example, suppose that a taxing jurisdiction had a total assessed value (AV) of \$10,000,000 and it was determined that the average ratio of assessed value to full value is .25 (ER), then the equalized full value (EFV) of property is obtained by applying the formula $EFV = AV$ divided by ER. In this example, the equalized full value would be \$40,000,000.

Exemption A release from the obligation of having to pay taxes on all or part of the assessed value of a parcel of real property. An exemption may be granted only on authorization of a specific state statute.

When an exemption is granted, the jurisdiction's effective tax base or total taxable assessed value is reduced.

Fractional Assessment Any assessment made at less than current full value; also the practice of assessing at less than full value.

Full Value Often assumed to be the same as market value (see below).

Level of Assessment The percentage of full value at which an assessment is made on a tax parcel in an assessing unit.

Market Value (1) As defined by the courts, is the highest price estimated in terms of money which a property will bring if exposed for sale in the open market allowing a reasonable time to find a purchaser who buys with knowledge of all the uses to which it is adapted and for which it is capable of being used. (2) Frequently, it is referred to as the price at which a willing-seller would sell and a willing-buyer would buy, neither being under abnormal pressure. (3) It is the price expectable if a reasonable time is allowed to find a purchaser and if both seller and prospective buyer are fully informed.

Parcel A tract or plot of land as legally designated on tax maps for assessment purposes.

Revaluation The process of placing a full market value assessment on property that is currently assessed at a fractional level of full value. The purposes of a revaluation are to update the jurisdiction's assessment rolls and to bring all assessments up to full value.

Office of Real Property Services (ORPS) A state agency responsible for assessment oversight and a number of assessment services. It makes non-binding appraisals of utility and other complex properties at the request of local governments. It determines ceiling valuations for railroad, forest and agricultural property, which, although not technically assessments, are operative for real property tax purposes. The ORPS also determines equalization rates, administers a number of state aid programs, and provides assistance to local assessors and tax directors.

Tax or Taxation A charge imposed upon real property by or on behalf of a county, city, town, village or school district for municipal or school district purposes, but does not include a special ad valorem levy or a special assessment.

Tax Levy The total amount of money to be raised from the property tax by any local government in any year. The amount is determined by local government or other taxing jurisdiction.

Tax Rate The levy divided by the total taxable assessed value of a municipality, usually stated as dollars per thousand (or per hundred) of assessed value.

Tax Roll An extension of an assessment roll showing the various levies for one tax year against each parcel.

Taxable Status Date The date when the assessor must have a listing of all taxable real property and the names of the owners of the property in the taxing jurisdiction. For most towns this date is March 1. In cities, the taxable status date is determined from charter provisions.

Taxable Assessed Value The assessed value of a parcel of real property against which the tax rate is multiplied to compute the tax due on the parcel. In case of a partial exemption, the exempt value is subtracted from the assessed value in order to determine the taxable assessed value.

Value The monetary relationship between properties and those who buy, sell, or use those properties.

Appendix H

Adopted Budget Resolution

ADOPTING THE ANNUAL BUDGET FOR THE COUNTY OF ONONDAGA FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024 AND AUTHORIZING THE COUNTY EXECUTIVE TO ENTER INTO CONTRACTS WITH OTHER GOVERNMENTAL UNITS IN WHICH APPROPRIATIONS AND REVENUES ARE APPROVED BY ADOPTION OF THE 2024 BUDGET

WHEREAS, the Executive Budget for the year 2024 (on file with the Clerk of the Legislature) including the Capital Improvement Plan, the County Executive's Budget Message, and proposed local laws and resolutions to implement the Executive Budget having been duly presented to this Legislature by the County Executive; and

WHEREAS, the Ways and Means Committee of the Onondaga County Legislature has duly reviewed such Executive Budget, the Capital Improvement Plan and the Budget Message, each as submitted to the County Legislature by the County Executive; and

WHEREAS, pursuant to Resolution No. 107-2023, a Public Hearing as required by Article VI of the Charter was duly held on October 5, 2023, upon such Executive Budget, the Capital Improvement Plan and the Budget Message as submitted by the County Executive, upon due notice according to law, and at such time all persons desiring to be heard were heard; and

WHEREAS, the total Budget of \$1,476,242,621 (as amended by the Ways and Means Report) includes the sum of \$9,872,000 which amount is the contribution from the General Fund for the Onondaga Community College Budget for the fiscal year ending August 31, 2024, as adopted by Resolution No. 70-2023. From this total Budget amount can be deducted \$1,298,020,875 estimated revenues and refunds and the sum of \$31,996,502 representing appropriated prior year cash surplus, leaving a net budget subject to tax levy for County purposes of \$146,225,244. Of this amount \$9,872,000 represents the levy to support the Community College and \$136,353,244 for all other purposes; now, therefore be it

RESOLVED, that the County Executive's 2024 Budget (on file with the Clerk of this Legislature) be amended, altered, and revised by the Report of the Ways and Means Committee, as set forth following the final Resolved Clause of this resolution; and be it further

RESOLVED, that the County Executive's 2024 Executive Budget, as amended, altered and revised by the first Resolved Clause hereinabove, (which budget is attached hereto, follows and is made a part hereof) be and the same hereby is approved and adopted as the Annual County Budget for the fiscal year beginning January 1, 2024, for the County of Onondaga, and that the several amounts set forth and specified herein be and they hereby are appropriated for the purpose therein enumerated; and, be it further

RESOLVED, that there be levied, assessed and collected upon the taxable property of the County of Onondaga the further sum of \$9,872,000 for Onondaga Community College; and, be it further

RESOLVED, that there be levied, assessed and collected upon the taxable property of the County of Onondaga the further sum of \$136,353,244 for general County purposes other than the Onondaga Community College; and, be it further

RESOLVED, that the Clerk of the Legislature is hereby directed to apportion the various amounts according to law upon the respective abstracts for the several towns and the City of Syracuse; and, be it further

RESOLVED, that the amounts appropriated for the fiscal year 2024 in each administrative unit using the expense code 641010-Regular Employee Salaries and Wages, and the number of regular positions authorized by this Legislature for such fiscal year be and they hereby are appropriated and authorized as follows:

1. That the position in each administrative unit set forth by the title listed and the corresponding number of such position allocated to such title and listed under the column “2024 Executive Positions” be authorized as the roster of regular positions for such unit, and the Salary Plan shall be amended to reflect the titles of positions created, abolished, reclassified or reallocated on the roster of regular positions.

2. That the rate of pay for each such position shall be determined by the salary grade set forth for each such position in the column adjacent to the position title in accordance with the appropriate County Salary Plan Grades Schedule printed in this Budget, or if applicable, by such other salary rate as is authorized by this Legislature in the County Salary Plan as amended and herein set forth for such position.

3. That the rate of pay to the individual filling each such position be determined in accordance with the rules of said Salary Plan, or other applicable resolution of this Legislature, which pay rate shall include the regular compensation rate, including maintenance, if any, and where applicable premium compensation such as longevity payments, education premium in grade, shift differential or any premium payments, exclusive of overtime premium, to which such individual may be entitled by resolution of this Legislature.

4. That the amount of money appropriated for the roster of regular positions in each such administrative unit be in the amount shown for “Regular Employees Salaries and Wages” in the column entitled “2024 Executive Positions” which amount is determined as follows: The “Total Annual Salaries and Wages” set forth in the column entitled “2024 Executive Positions”, which is the sum of (1) annual salaries recommended for 2024 set forth for the incumbents listed in the roster of regular positions maintained by the Department of Personnel, (2) annual salaries recommended for 2024 for funded vacant positions in such roster computed at the starting salary amount, and (3) the amount recommended for any purpose set forth in the column entitled “2024 Executive Positions”.

RESOLVED, that no overtime premium for any employee in any administrative unit shall be paid out of the amount appropriated for the expense code 641020-Overtime Wages, in the column entitled “2024 Executive Positions” unless authorized by this Legislature or by an executed collective bargaining agreement approved by this Legislature; and, be it further

RESOLVED, that the respective county administrative unit heads be and they hereby are authorized to employ as occasion may require, subject to the approval of the County Executive and/or Chief Fiscal Officer, such seasonal and temporary help at rates of pay authorized by this Legislature in the County Salary Plan as amended within the limits of the respective appropriations set forth in this Budget for such purposes in the expense code 641030 - Seasonal and Temporary Employee Wages, in the column entitled “2024 Executive Positions”; and, be it further

RESOLVED, that for all other objects and purposes, the several amounts as set forth in the column entitled “2024 Executive Positions” shall be appropriated; and, be it further

RESOLVED, that the County Executive is hereby authorized to execute any and all contracts with other units of government for which appropriations or revenues have been approved by adoption of this 2024 County Budget and to enter into contracts with authorized agencies pursuant to law; and, be it further

RESOLVED, there be levied and assessed and collected on the taxable property of the City of Syracuse, New York, subject to any further changes in equalization rates or taxable values through December 31, 2023, the following amounts for the purpose stated herein, and that the said amounts be included in the Abstract of the City of Syracuse for the fiscal year 2024:

Apportionment of County Taxes (Total levy = \$146,225,244)	\$ 23,528,075
Estimated cost for operation of Public Safety Building, 2024	\$ 1,684,549
Sheriff charges for operation of Syracuse City Jail-Justice Center, 2024	\$ 9,536,524
Syracuse-Onondaga County Planning Agency, 2024	\$ 134,010
Dept. of Children & Family Services (Youth Bureau), 2024	\$ 363,105
Dept. of Adult & Long Term Care Services (Office for the Aging), 2024	\$ 25,000
Operation of Branch Libraries in City of Syracuse, 2024	\$ 6,196,897
Negotiated cost of operation of the Center for Forensic Science, 2024	\$ 2,131,446
Operation and Maintenance of the New Criminal Courthouse, 2024	\$ 902,455
Department of Social Services - Economic Security, Hire Ground, 2024	\$ 250,000
STEAM School	\$ 0
2% Uncollected Charge for City-County Depts., 2024	\$ 424,480
City Collection Fee (1%)	<u>\$ 451,765</u>
TOTAL	\$ 45,628,306

and, be it further

RESOLVED, that the County tax rate of the City of Syracuse for the fiscal year 2024 be and the same hereby is fixed at the rate of \$10.9068 per one thousand assessments, subject to any further changes in the equalization rates or taxable values through December 31, 2024; and, be it further

RESOLVED, that the Chief Fiscal Officer is hereby authorized to adjust the final County tax rate of the City of Syracuse based on equalization and assessment information certified to the County as of December 31, 2024; and, be it further

RESOLVED, that the Schedule of Rates to be Charged for Water and Water Service Provided by the Onondaga County Water District is hereby approved, consistent with Resolution No. 162-2014, and as amended most recently by Resolution No. 169-2016, provided within the County Executive's 2024 Executive Budget; and, be it further

RESOLVED, that the Clerk of this Legislature, upon consultation with the Chief Fiscal Officer, is hereby directed to publish this resolution with the total budget amount and amounts to be levied and assessed, as amended by this Legislature; and, be it further

RESOLVED, that if any clause, sentence, paragraph, or section of this resolution shall be adjudged by any court of competent jurisdiction to be invalid, such adjudication shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, or section directly involved in the proceeding in which such adjudication shall have been rendered; and, be it further

RESOLVED, that this resolution be certified as amended to the proper officials of the City of Syracuse pursuant to the laws of the State of New York and for publication in the Legislative Journal.

		DECREASE	INCREASE
13 - COUNTY COMPTROLLER			
Create JC02420 Auditor 3, Gr. 13 (70,160-77,698)			
Delete JC60070 Information Aide, Gr. 2 (31,972-35,266)			
Delete JC02000 Account Clerk 1, Gr. 4 (35,017-38,649)			
Delete JC03100 Data Equip Oper, Gr. 4 (35,017-38,649)			
Increase Rec. Appropriations	0		
Net Local Share			\$0
25 - COUNTY LEGISLATURE			
<u>APPROPRIATIONS:</u>			
Increase A668720 Transfer to Grant Expend (Note: Legislative Initiatives)	150,000		
Increase Rec. Appropriations	150,000		
Net Local Share			\$150,000
33 - WATER ENVIRONMENT PROTECTION			
<u>APPROPRIATIONS:</u>			
Increase A694100 All Other Expenses (Note: Soil & Water Cover Crops)	25,000		
Increase A694100 All Other Expenses (Note: CCE - 4-H Youth Development)	20,000		
Increase Rec. Appropriations	45,000		
<u>REVENUES:</u>			
Increase A590083 Appropriated Fund Balance	45,000		
Increase Rec. Revenues	45,000		
Net Local Share			\$0
3510 - ECONOMIC DEVELOPMENT			
<u>APPROPRIATIONS:</u>			
Decrease A668720 Transfer to Grant Expend (Note: Workforce Development Grants)	(1,500,000)		

Increase A666500 Contingent Account	1,500,000		
Increase Rec. Appropriations	0		
Net Local Share			\$0
		DECREASE	INCREASE
3520 - COMMUNITY DEVELOPMENT			
<u>APPROPRIATIONS:</u>			
Increase A668720 Transfer to Grant Expend <i>(Note: Shape Up for Veterans)</i>	77,000		
Increase Rec. Appropriations	77,000		
Net Local Share			\$77,000
		DECREASE	INCREASE
36 - OFFICE OF ENVIRONMENT			
Increase A666500 Contingent Account <i>(Note: Water Chestnuts)</i>	75,000		
Increase Rec. Appropriations	75,000		
Net Local Share			\$75,000
		DECREASE	INCREASE
37 - BOARD OF ELECTIONS			
<u>APPROPRIATIONS:</u>			
Increase A666500 Contingent Account <i>(Note: Additional Funding for Other Employee Wages)</i>	300,000		
Increase Rec. Appropriations	300,000		
Net Local Share			\$ 300,000
		DECREASE	INCREASE
37 - BOARD OF ELECTIONS - General Grants			
<u>APPROPRIATIONS:</u>			
Project 707014			
Increase A666500 Contingent Account <i>(Note: Additional Funding for Other Employee Wages)</i>	175,000		
Increase Rec. Appropriations	175,000		

REVENUES:

Project 707014
Increase A590020 - State Aid General Govt Support 175,000

Increase Rec. Revenues 175,000

Net Local Share \$0

DECREASE INCREASE

38 - EMERGENCY MANAGEMENT

APPROPRIATIONS:

Increase A668720 Transfer to Grant Expend 25,000
(Note: First Responder Recruitment and Retention)

Increase A666500 Contingent Account 200,000
(Note: Police/Fire/EMS Initiatives)

Increase Rec. Appropriations 225,000

Net Local Share \$225,000

DECREASE INCREASE

43 - HEALTH DEPARTMENT

APPROPRIATIONS:

Increase A666500 Contingent Account 75,000
(Note: CNY Lyme & Tick-Borne Disease Alliance)

Increase Rec. Appropriations 75,000

Net Local Share \$75,000

DECREASE INCREASE

79 - SHERIFF'S OFFICE

Delete JC40610 Fingerprint Tech, Gr. 3 (33,286-36,726)

APPROPRIATIONS:

Decrease A641010 Total Salaries (33,286)

Decrease A691200 Employee Benefits - Interdepart (17,642)

Decrease A695700 Contractual Expenses Non-Govt (15,000)

Increase A694010 Travel & Training 47,500

(Note: Jiu Jitsu training)

Increase A671500 Automotive Equipment 325,000

Increase Rec. Appropriations	306,572		
Net Local Share			\$306,572
		DECREASE	INCREASE
81 - DEPARTMENT OF SOCIAL SERVICES ECONOMIC SECURITY			
<u>APPROPRIATIONS:</u>			
Increase A695700 Contractual Expenses Non-Govt (Note: Juneteenth Additional Funding)	10,000		
Increase Rec. Appropriations	10,000		
Net Local Share			\$10,000
		DECREASE	INCREASE
236520 COUNTY GENERAL UNDISTRIBUTED PERS			
<u>APPROPRIATIONS:</u>			
Decrease A644180 Prov for Sal & Wage/Ben Adj	(1,218,572)		
Decrease Rec. Appropriations	(1,218,572)		
Net Local Share		(\$1,218,572)	
		DECREASE	INCREASE
	Total Change	(\$1,218,572)	\$1,218,572
	Local Impact		\$0