

ONONDAGA COUNTY NEW YORK

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDING DECEMBER 31, 2020

DEPARTMENT OF AUDIT & CONTROL

MARTIN D. MASTERPOLE

COMPTROLLER

PHILIP M. BRITT

DEPUTY COMPTROLLER/ACCOUNTING

**COUNTY OF ONONDAGA, NEW YORK
COMPREHENSIVE ANNUAL FINANCIAL REPORT
EFFECTIVE JANUARY 1, 2020**

PREPARED BY THE COMPTROLLER'S OFFICE

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COUNTY OF ONONDAGA, NEW YORK
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED DECEMBER 31, 2020
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INTRODUCTORY
SECTION
(UNAUDITED)

COUNTY OF ONONDAGA, NEW YORK

LIST OF PRINCIPAL OFFICIALS

COUNTY LEGISLATURE

EFFECTIVE JANUARY 1, 2020

CHAIRMAN: DAVID H. KNAPP

JULIE R. ABBOTT-KENAN

LINDA R. ERVIN *

JOHN D. MCBRIDE

TIM T. BURTIS**

KEVIN A. HOLMQUIST

JAMES J. ROWLEY

KEN L. BUSH, JR.

CASEY E. JORDAN

CHRISTOPHER J. RYAN

PEGGY CHASE

WILLIAM T. KINNE

JUDITH A. TASSONE

DEBRA J. CODY

MARY T. KUHN

VERNON M. WILLIAMS

BRIAN F. MAY *

* FLOOR LEADERS

** CHAIR, WAYS & MEANS COMMITTEE

COUNTY COMPTROLLER

MARTIN D. MASTERPOLE

COUNTY EXECUTIVE

J. RYAN MCMAHON II

CHIEF FISCAL OFFICER

STEVEN MORGAN

COUNTY SHERIFF

EUGENE J. CONWAY

DISTRICT ATTORNEY

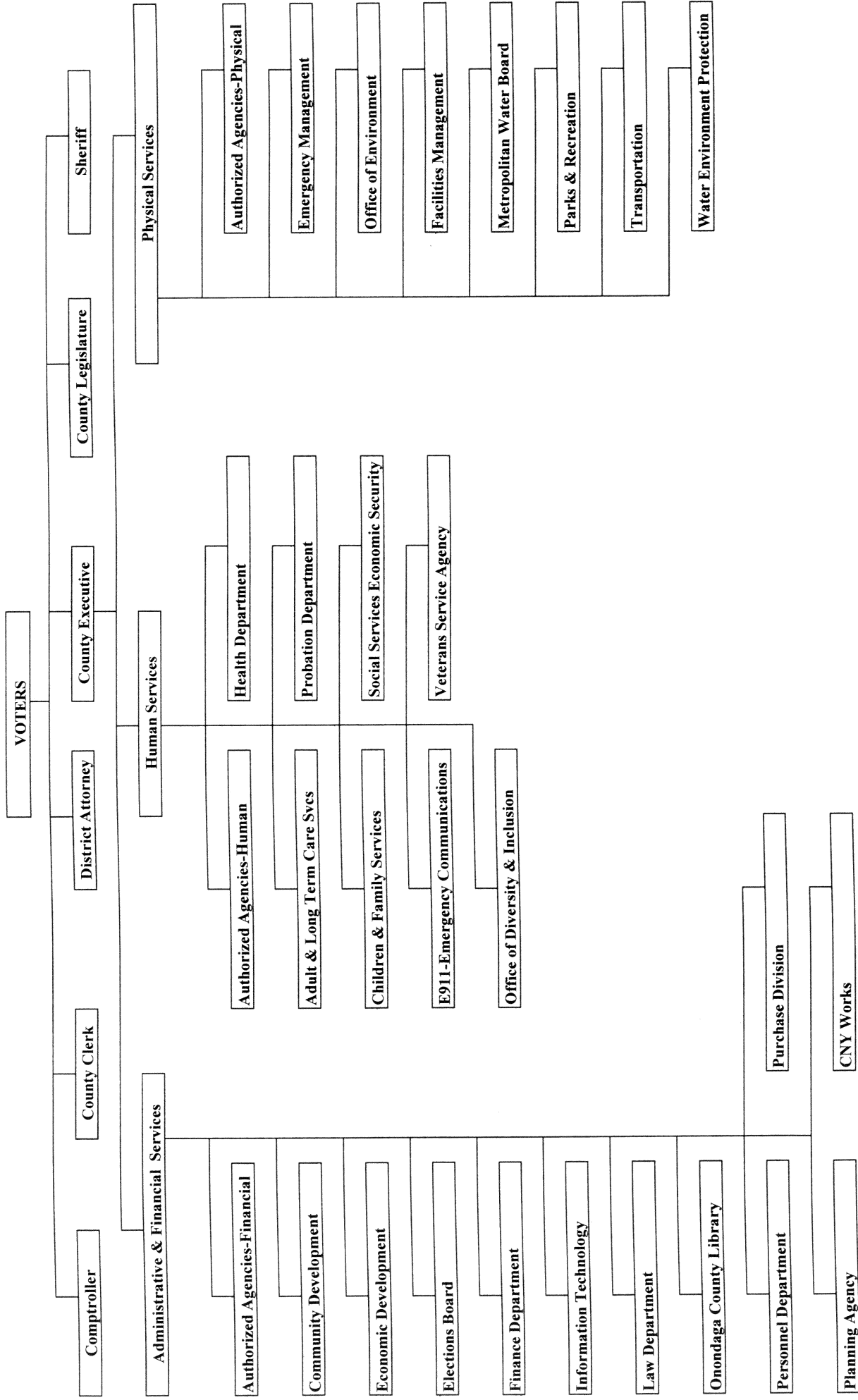
WILLIAM J. FITZPATRICK

COUNTY CLERK

LISA DELL

COUNTY OF ONONDAGA

ORGANIZATION CHART





COUNTY OF ONONDAGA

*Office of the
County Comptroller*

Martin D. Masterpole
Comptroller

William M. Ryan
Chief of Staff

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Philip M. Britt
Deputy Comptroller/Accounting

Peter J. Headd
Deputy Comptroller/Audit

July 23, 2021

To the Citizens of Onondaga County:

I am pleased to submit the Comprehensive Annual Financial Report of Onondaga County for the year ended December 31, 2020. Responsibility for accuracy of the data as well as the completeness and fairness of its presentation, including all disclosures, rests with the management of this government. To provide a reasonable basis for making these representations, the County has established a comprehensive set of internal controls that is designed to protect the government's assets from loss, theft, or misuse. These controls also allow the County reliable information for the preparation of these financial statements. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of financial operations of the County in accordance with accounting policies generally accepted in the United States of America. All disclosures considered necessary for the reader to gain an understanding of the County's financial activities have been included.

The County has engaged independent auditors who have audited the basic financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditors have concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's basic financial statements for the fiscal year ended December 31, 2020, are fairly presented in conformity with U.S. generally accepted accounting policies. The report of the independent auditors can be found on page viii of the financial section of this report.

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

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

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

Government Profile

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

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

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

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

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

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

Factors Affecting Financial Condition

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

The unemployment rate for Onondaga County averaged 8.4% in 2020 compared with 3.9% in 2019, 4.0% in 2018, and 4.7% in 2017. For the 12-month period ending December 2020, the private sector job count in the Syracuse metro area fell by 23,800, or 9 percent, to 237,800 versus 2019.

Onondaga County ended 2020 with revenues exceeding expenditures by \$25 million due to lower than budgeted expenditures for wages, benefits, and other non-personnel costs. This underspending was a direct result of management's austerity budget implementation to combat the impact on revenues of the global pandemic.

In October 2020, Onondaga County issued \$50.4 million in General Obligation (GO) Serial Bonds. Borrowing rates were at historically low rates and the true interest cost of the GO's was 1.74%. The rating agencies continue to recognize Onondaga County's solid financial position and Moody's, Standard & Poor's, and Fitch rated the County Aa3, AA and AA+ respectively. This distinguishes Onondaga as one of the highest-rated New York State counties.

The County Legislature adopted a new 10-year sales tax sharing formula in May of 2010 that took effect beginning January 2011. The agreement includes provisions to share both the 3% portion (permanent tax) and 1% portion (temporary tax renewable by the State legislature every two years under a formula significantly different from the past agreement). Under the new formula, 2012 was the final year that towns and villages shared in sales tax collections. The County will retain most of the 3% portion and share slightly in the 1% portion; with the overall percentage retained by the County increasing from 45% in 2010 to approximately 74% after the agreement is fully phased in beginning in 2013. The City will retain most of the 1% portion. Schools will share less than 1% of the overall tax in 2013, now that the agreement is fully phased in. In January 2019, the County Legislature approved a 10 year extension of the current sales tax sharing formula through December 31, 2030. The extension puts in place, for the duration of the agreement, a sharing formula that mirrors the one existing in the final year of the current agreement.

Long Term Financial Planning: Each year the County prepares a six-year Capital Improvement Plan (CIP). The CIP process is both a programmatic and fiscal tool, providing an opportunity for decision makers to regularly evaluate infrastructure needs and competing capital investments within a fiscal framework that includes debt service projections and future operating costs. For 2020 the County

considered only those projects that could be initiated during the six year capital planning period. The current capital plan outlines 47 projects totaling \$671 million with \$401 million of the resources targeted for Water Environment improvements and \$173 million for road infrastructure and maintenance.

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

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

Onondaga Lake. Onondaga County entered into an Amended Consent Judgment (ACJ) in 1998 that established a plan to reduce sewage outflows into Onondaga Lake through specific improvements to the Metropolitan Wastewater Treatment Plant and abatement of combined sewer overflows. Total project costs are currently estimated at \$703 million. The project is being supported through a combination of state and federal grants and debt covered by local user fees. The State has appropriated \$74.9 million of the Clean Water/Clean Air Environmental Bond Act funds for projects covered under the ACJ. In addition to aid through the Environmental Bond Act, based on pledges by state officials, the County also planned on receiving approximately \$85 million in supplemental funding over the 15 years of the project as initially scheduled in the 1998 ACJ. To date, \$94.7 million has been received from other New York State sources. The Federal government has already appropriated \$122.6 million in Federal funds (inclusive of assistance from the U.S. Army Corps of Engineers). The Harbor Brook project received ARRA funds of \$11.8 million in loan forgiveness. In addition, the County has received \$12.4 million in funds from other sources (City and the Niagara Mohawk Power Corporation [now National Grid]) and has cash on hand of \$9.1 million.

To date, the County has closed on \$291.1 million in EFC long term loans to fund lake projects. The County anticipates \$86.3 million in local funding for the gross capital costs associated with the ACJ in its Capital Improvement Plan.

In the event that the ACJ projects do not bring the County in compliance with applicable water quality standards, the County will be required to undertake additional measures. Additional information regarding this commitment can be found in Note 14 to the financial statements.

Cash management. New York State Law directs which type of investments its counties may use to invest idle cash. Those types of investments are more fully described in Note 3 to the financial statements.

Risk management. Onondaga County is self-insured for general liability, employee health benefits, unemployment, workers' compensation, and vehicle related losses. The County utilizes an internal service fund to account for its self-insurance activities. The County purchases insurance for property losses. The County employs loss control and safety specialists and also conducts a variety of worker safety programs. Additional information on the County's risk management activities can be found in Note 12 to the financial statements.

Retirement and other postemployment benefits. The County participates in the New York State and Local Employees' Retirement System (ERS). The ERS provides retirement benefits as well as death and

disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the ERS. Under the authority of the NYSRSSL, the State Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

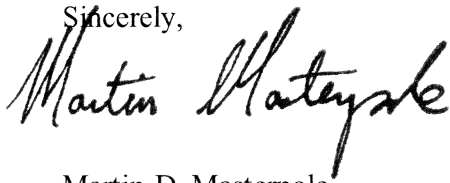
In addition to providing pension benefits, the County provides certain health insurance benefits to retired employees and survivors under its self-insured health program. Substantially all of the County's employees may become eligible for these benefits if they reach normal retirement age while working for the County.

Additional information on the County's retirement and postemployment benefits can be found in Note 9 to the financial statements.

Acknowledgments

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

Sincerely,

A handwritten signature in black ink, reading "Martin Masterpole". The signature is written in a cursive, flowing style with a large initial "M".

Martin D. Masterpole

FINANCIAL
SECTION

INDEPENDENT AUDITOR'S REPORT

July 23, 2021

The Honorable J. Ryan McMahon II, County Executive, Honorable Members of the County Legislature and The Honorable Martin D. Masterpole, County Comptroller
County of Onondaga, New York:

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Onondaga, New York (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Onondaga Civic Development Corporation (OCDC), Friends of the Rosamond Gifford Zoo (The Friends) and Onondaga County Industrial Development Agency (OCIDA), which together represent approximately 10% of assets, approximately 8% of operating revenues, and approximately 18% of net position of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for OCDC, The Friends and OCIDA is based solely upon the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of The Friends were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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INDEPENDENT AUDITOR'S REPORT

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Onondaga, New York as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter - Change in Accounting Principle

As described in Note 16 to the financial statements, the County adopted new accounting guidance, GASB Statement No. 84, Fiduciary Activities. As a result, an adjustment was made to increase net position of the Custodial Fund, part of the aggregate remaining fund information opinion unit, at January 1, 2020 by \$13,277,855. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

INDEPENDENT AUDITOR'S REPORT

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2021, on our consideration of the County of Onondaga, New York's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Onondaga, New York's internal control over financial reporting and compliance.

Bonadio & Co., LLP

As management of Onondaga County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found beginning on page iii of this report.

Financial Highlights

- The assets of Onondaga County exceeded its liabilities at the close of the most recent fiscal year by \$107,423,513 (*net position*).
- The government's total net position increased by \$32,057,817
- As of the close of the current fiscal year, Onondaga County's governmental funds reported combined ending fund balances of \$213,052,713, an increase of \$34,890,644 in comparison with the prior year.
- At the end of the current fiscal year, total fund balance for the general fund was \$103,938,275.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Enterprise Fund. The Enterprise Fund is used to account for the activities of OCCHDC and GSSDC, blended component units.

Internal Service Fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its risk management activities. Because these services predominantly benefit the County, the internal service fund has been included within governmental activities in the government-wide financial statements. The basic internal service fund financial statements can be found on pages 11-13 of this report.

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

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

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

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

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the budget and actual schedules for the major governmental funds and funding progress for postemployment benefits and required pension disclosures. These required schedules and notes to the schedules can be found on pages 50-53.

Combining statements for nonmajor governmental funds are presented immediately following the required supplementary information on pages 54-56 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County Governmental Activities, assets and deferred outflows exceeded liabilities and deferred inflows by \$85,007,234 at the close of the 2020 fiscal year.

The portion of the County's net position represented by its investment in capital assets, e.g., land, buildings, and equipment, less any related debt used to acquire those assets that is still outstanding is \$900,548,747. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

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

The portion of the County's net position that represents resources that are subject to external restrictions on how they may be used is \$92,128,182. The remaining (\$907,669,695) is unrestricted net deficit.

County of Onondaga's Net Position

	Governmental activities	
	2019	2020
Current and other assets	\$ 433,685,007	\$ 477,343,018
Capital assets	1,534,481,088	1,543,824,424
Total assets	\$ 1,968,166,095	\$ 2,021,167,442
Deferred Outflow of Resources	101,263,857	244,865,028
Long-term liabilities	1,606,609,168	1,646,647,824
Other liabilities	184,862,480	237,867,618
Total liabilities	1,791,471,648	1,884,515,442
Deferred Inflow of Resources	225,008,887	296,509,794
Net Position:		
Net investment in capital assets	891,786,800	900,548,747
Restricted	85,103,223	92,128,182
Unrestricted	(923,940,606)	(907,669,695)
Total net position	\$ 52,949,417	\$ 85,007,234

Governmental Activities. The County's Governmental Activities net position increased by \$32,057,817. This increase is mainly due to a reduction of expenses and austerity. These are the primary reasons behind the increase in the \$34,890,644 surplus reported at the fund level.

Business-Type Activities. In 2017, the County implemented the GASB issues Statement No. 80, *Blending Requirements for Certain Component Units; an Amendment of GASB Statement No. 14*. This Statement dictated changes to the financial statement presentation requirements for certain component units. This Statement amends the blending requirement established in Statement No. 14, *The Financial Reporting Entity*. Under the new standards, the OCCHDC and GSSDC are reported as blended proprietary funds at December 31, 2020. Information regarding the financial activity of these component units are available upon request. See Note 1 for contact information.

County of Onondaga's Changes in Net Position

	Governmental activities	
	2019	2020
Revenues:		
Program Revenue:		
Charges for services	\$ 171,360,684	\$ 158,913,463
Operating grants and contributions	237,325,342	229,775,954
Capital grants and contributions	20,134,678	15,924,122
General Revenue:		
Property taxes	153,976,956	160,719,816
Other taxes	384,628,014	369,331,963
Other	9,360,263	8,120,144
Total revenues	<u>\$ 976,785,937</u>	<u>\$ 942,785,462</u>
Expenses:		
General government support	165,551,135	170,093,675
Education	55,053,294	34,746,041
Public Safety	160,112,399	159,182,267
Health	43,908,644	72,100,582
Transportation	47,246,527	45,574,956
Economic assistance and opportunity	293,437,104	280,766,705
Culture and recreation	55,587,558	40,537,124
Home and community services	100,796,157	88,447,469
Interest on long-term debt	20,283,298	19,278,826
Total expenses	<u>941,976,116</u>	<u>910,727,645</u>
Increase in net position	34,809,821	52,949,417
Net position - Beginning	18,139,596	32,057,817
Net position - Ending	<u>\$ 52,949,417</u>	<u>\$ 85,007,234</u>

Financial Analysis of the Government's Funds

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

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

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund is \$96,742,076 while total fund balance is \$102,938,275. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 12.8% of total budgetary basis general fund expenditures, while total fund balance represents 13.6% of that same amount.

Onondaga County ended 2020 with revenues exceeding expenditures by \$24,904,685. Austerity measures taken by the administration shortly after the pandemic's implications were realized proved to be very beneficial. Resulting in lower than budgeted expenditures for wages, benefits, and other non-personnel costs.

Water Environment Protection appropriated approximately \$5.7 million in prior years fund balance into 2020 operations. There was a budget surplus in expenditures of \$3.3 million, including approximately \$1.5 million in maintenance and utilities lines and approximately \$1.4 million in supplies. The result was an operating surplus of \$3.7 million.

The County's 2020 Debt Service Fund budget authorized an appropriation of \$8.0 million from reserve for bonded debt. Due to unbudgeted revenue of \$0.9 million from bond premium and \$2.7 million from exclusivity payments and other sources, the County offset \$3.6 million of that appropriation and reported an operating deficit of \$3.8 million.

Proprietary Funds. The proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The Enterprise Fund has already been addressed in the discussion of the County's business-type activities.

Internal Service Fund. Unrestricted net position of the Internal Service Fund increased \$12,074,215 increasing net position to \$42,180,130. This surplus is due to decreased health costs. As stated earlier, the activity of the Internal Service Fund predominantly benefits the County. It has been included within governmental activities in the government-wide financial statements.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities as of December 31, 2020 amounts to \$1,543,824,424 (net of accumulated depreciation). This investment in capital assets includes construction in progress, land, buildings, improvements, equipment, park facilities, roads, highways, water rights, drainage and sewage treatment, and bridges.

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

	Governmental Activities	
	2019	2020
Land	\$ 20,500,002	\$ 20,500,002
Intangible Assets	29,750,000	29,750,000
Land Improvements	8,351,186	7,187,415
Building and Improvements	230,004,340	211,793,304
Equipment	20,627,618	13,447,432
Infrastructure	840,507,595	814,575,449
Construction in progress	384,740,347	446,570,822
Total	\$ 1,534,481,088	\$ 1,543,824,424

Capital asset events during the current fiscal year included the following:

A number of Capital Assets were completed during the year totaling \$35.3 million. These include approximately \$26.2 million in infrastructure improvements and \$9.1 million in equipment, buildings and other improvements reducing the construction in progress account and increasing the corresponding asset category. In addition, the County added approximately \$97.2 million to the construction in progress account.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$515,850,427 and loans payable of \$264,122,515. This debt increased by \$5,578,044.57 during the current fiscal year.

	Activities	
	2019	2020
Serial bonds	\$ 396,857,388	\$ 410,997,388
OTASC tobacco settlement bonds	105,904,521	104,853,039
Loans	271,632,988	264,122,515
Total	\$ 774,394,897	\$ 779,972,942

Additional information on the County's debt can be found in Note 7 to the financial statements.

The County maintains a "AA+" rating from Fitch, a "AA" rating from Standard & Poor's and a "Aa3" rating from Moody's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7% of its five-year average full valuation of taxable real property. The County has utilized 16.23% of its statutory debt limit at December 31, 2020.

Economic Factors and Next Year's Budget and Rates

According to the New York State Department of Labor, the unemployment rate for Onondaga County averaged 8.4% in 2020 compared with 3.9% the previous year. For the 12-month period ending December 2020, the private sector job count in the Syracuse metro area fell by 23,800, or 9 percent, to 237,800 versus 2019.

The Syracuse MSA region has a highly skilled, well educated, productive workforce of nearly 300,000 employed with reported average annual wages of close to \$50,000. Having emerged from a traditional manufacturing base of employment, the area is now dominated by new-economy business sectors.

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

Centerstate CEO in its economic forecast for 2021 identified several opportunities and reasons for optimism within the region. According to the 2021 Economic Forecast for Central New York's survey results, the area's major industry forecasters reported the growth experienced in 2020 and projections for 2021 as follows:

- 45% described their business in 2020 as being strong or very strong.
- 52% described their outlook for the strength of their business in 2021 as strong or very strong.
- 44% anticipate increased sales or revenue in 2021; down 26% from 2020 projections.
- 42% expect to expand product and services in 2020, down 18% from 2020 projections.
- 34% expect to increase capital investments, down 15% from 2020 projections.
- 39% expect an increase in jobs and hiring in 2020, down 26% from 2020 projections.

The forecast also identified opportunities for the area to include:

- The local residential real estate market has exploded during the pandemic
- Utilizing work from home technologies had a positive impact on business operations
- The pandemic led to the creation of new products or services
- There was an increase in the talent pool for some industries due to furloughs and layoffs elsewhere
- Low interest rates coupled with spending more time at home has supported construction and real estate markets
- Large projects like I-81 development will create exceptional demand in construction and real estate
- New regional opportunities are driving the need for more workforce training or retraining, especially in cell tower technology, construction/repair, drone technology and industrial electrical technologies
- The shift away from products made in China and an increase in local supply chain development supports local manufacturing
- Larger corporations moving to the area, such as Amazon, will have a positive impact on retail, accommodation and food services

Onondaga 2020 Budget

The County Executive presented the 2021 budget in November 2020. The 2021 budget was developed during the global pandemic when the county was experiencing significant decreases to the county's 2020 revenue. As a result, the county incorporated a \$59 million decrease in general fund revenues in the 2021 budget to account for the expected continuation of sluggish revenue growth. To overcome this fall in revenue and balance the 2021 budget, the county included significant spending reductions in personnel and non-personnel spending.

The County Legislature adopted the 2021 Budget on December 3, 2020; making additional appropriations adjustments and modifying revenue assumptions. The 2021 all funds budget supports \$1.25 billion in total expenditures, a decrease of approximately 9% when compared to the 2020 budget as modified. The General Fund

budget included an adopted property tax levy of \$156 million, a \$6.6 million increase compared to the 2020 budget. After accounting for budgeted and subsequent fund balance appropriations, and encumbrances of \$1 million, the current unassigned fund balance is \$102 million or 15.95% of adjusted General Fund revenues.

Consumption based user fees in the Water Environment Protection Department (Sanitary District Fund) remained unchanged from 2020.

Subsequent Events

Like the rest of the Country, the County is in the midst of dealing with the financial fallout from COVID-19. The true impact of the crisis on the County's future financial position is undeterminable at this point in time. See Note 17 for additional discussion.

Requests for Information

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

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BASIC FINANCIAL STATEMENTS

COUNTY OF ONONDAGA, NEW YORK
Statement of Net Position
December 31, 2020

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash, cash equivalents and investments	\$ 150,826,336	\$ 123,479	\$ 150,949,815	\$ 39,247,683
Property taxes receivable (net of \$13,134,086 reserve)	52,465,307	-	52,465,307	-
Accounts receivable (net of \$9,480,270 reserve)	65,267,325	1,500	65,268,825	4,036,054
Due from state and federal governments	172,037,503	-	172,037,503	2,858,393
Due from other governments	8,273,460	-	8,273,460	-
Restricted cash - held by fiscal agent	11,460,185	-	11,460,185	-
Inventories	9,440,560	-	9,440,560	890,578
Prepaid items and other assets	7,572,342	2,000	7,574,342	465,708
Notes receivable	-	13,900,000	13,900,000	4,454
Endowment assets:				
Investments	-	-	-	4,328,750
Capital assets net of accumulated depreciation	1,543,824,424	8,758,563	1,552,582,987	127,897,126
Total assets	<u>2,021,167,442</u>	<u>22,785,542</u>	<u>2,043,952,984</u>	<u>179,728,746</u>
DEFERRED OUTFLOW OF RESOURCES	<u>244,865,028</u>	<u>-</u>	<u>244,865,028</u>	<u>25,184,837</u>

See notes to financial statements.

COUNTY OF ONONDAGA, NEW YORK
Statement of Net Position
December 31, 2020

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
LIABILITIES				
Accounts payable	\$ 28,012,776	\$ 3,403	\$ 28,016,179	\$ 5,261,598
Accrued liabilities	66,463,148	365,860	66,829,008	2,113,054
Other liabilities	19,419,119	-	19,419,119	4,910,162
Due to other governments	66,251,628	-	66,251,628	118,411
Due to Onondaga County	-	-	-	1,700,420
Long term obligations and unpaid liabilities:				
Due within one year	57,720,947	-	57,720,947	-
Due in more than one year	1,646,647,824	-	1,646,647,824	65,246,376
Total liabilities	<u>1,884,515,442</u>	<u>369,263</u>	<u>1,884,884,705</u>	<u>79,350,021</u>
DEFERRED INFLOW OF RESOURCES	<u>296,509,794</u>	<u>-</u>	<u>296,509,794</u>	<u>27,226,444</u>
NET POSITION				
Net investment in capital assets	900,548,747	8,392,703	908,941,450	127,835,440
Restricted for:				
Capital projects	40,661,519	-	40,661,519	6,835,565
Special revenue funds	37,609,245	-	37,609,245	-
Debt service	13,857,418	-	13,857,418	-
Endowments	-	-	-	4,942,498
Hancock Airpark	-	-	-	397,786
Unrestricted	(907,669,695)	14,023,576	(893,646,119)	(41,699,171)
Total net position	<u>\$ 85,007,234</u>	<u>\$ 22,416,279</u>	<u>\$ 107,423,513</u>	<u>\$ 98,312,118</u>

COUNTY OF ONONDAGA, NEW YORK
Statement of Activities
Year Ended December 31, 2020

		Indirect Expenses Allocation	Program Revenues Charges for Services
<u>Functions/Programs</u>	<u>Expenses</u>		
Primary government:			
Governmental activities:			
General government support	\$ 170,093,675	\$ (8,867,182)	\$ 20,406,841
Education	34,746,041	-	322,531
Public safety	159,182,267	2,688,169	10,557,032
Health	72,100,582	681,860	4,568,931
Transportation	45,574,956	606,809	5,601,039
Economic assistance and opportunity	280,766,705	2,324,465	8,913,491
Culture and recreation	40,537,124	1,153,493	10,896,878
Home and community services	88,447,469	1,412,386	97,646,720
Interest on long-term debt	19,278,826	-	-
Total governmental activities	<u>\$ 910,727,645</u>	<u>\$ -</u>	<u>\$ 158,913,463</u>
Business-type activities:			
GSSDC	\$ 472,827	\$ -	\$ 1,230,406
Total business-type activities	<u>472,827</u>	<u>-</u>	<u>1,230,406</u>
Total primary government	<u>\$ 911,200,472</u>	<u>\$ -</u>	<u>\$ 160,143,869</u>
Component units:			
OCC	\$ 90,514,992		\$ 17,645,252
OCDC	450,594		899,775
Fund Company	1,101,686		739,132
The Friends	2,815,241		2,230,930
OCIDA	2,460,774		2,565,436
Total component units	<u>\$ 97,343,287</u>		<u>\$ 24,080,525</u>

See notes to financial statements.

Program Revenues		Net (Expense) Revenue and Changes in Net Position			
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Component Units
\$ 9,859,458	\$ 586,149	\$ (130,374,045)	\$ -	\$ (130,374,045)	\$ -
12,853,879	(77,295)	(21,646,926)	-	(21,646,926)	-
12,595,378	(12,525)	(138,730,551)	-	(138,730,551)	-
34,608,257	-	(33,605,254)	-	(33,605,254)	-
7,497,269	14,827,008	(18,256,449)	-	(18,256,449)	-
137,762,317	-	(136,415,362)	-	(136,415,362)	-
11,488,036	4,046	(19,301,657)	-	(19,301,657)	-
3,111,360	596,739	11,494,964	-	11,494,964	-
-	-	(19,278,826)	-	(19,278,826)	-
<u>\$ 229,775,954</u>	<u>\$ 15,924,122</u>	<u>\$ (506,114,106)</u>	<u>\$ -</u>	<u>\$ (506,114,106)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 757,579</u>	<u>\$ 757,579</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>757,579</u>	<u>757,579</u>	<u>-</u>
<u>\$ 229,775,954</u>	<u>\$ 15,924,122</u>	<u>\$ (506,114,106)</u>	<u>\$ 757,579</u>	<u>\$ (505,356,527)</u>	<u>\$ -</u>
\$ 12,457,586	\$ 238,466	\$ -	\$ -	\$ -	\$ (60,173,688)
-	-	-	-	-	449,181
210,000	-	-	-	-	(152,554)
960,257	-	-	-	-	375,946
241,225	-	-	-	-	345,887
<u>\$ 13,869,068</u>	<u>\$ 238,466</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (59,155,228)</u>
General revenues:					
Real property taxes and tax items		160,719,816	-	160,719,816	-
Sales tax and use tax		369,331,963	-	369,331,963	-
Investment earnings		1,162,477	-	1,162,477	892,103
Tobacco settlement proceeds		6,870,532	-	6,870,532	-
Participation in debt service-external sources		87,135	-	87,135	-
Contributions other		-	-	-	23,975,472
Other revenue		-	-	-	22,895,729
County contributions		-	-	-	10,024,554
Total general revenues and special items		<u>538,171,923</u>	<u>-</u>	<u>538,171,923</u>	<u>57,787,858</u>
Change in net position		32,057,817	757,579	32,815,396	(1,367,370)
Net position-beginning		52,949,417	21,658,700	74,608,117	99,679,488
Net position-ending		<u>\$ 85,007,234</u>	<u>\$ 22,416,279</u>	<u>\$ 107,423,513</u>	<u>\$ 98,312,118</u>

COUNTY OF ONONDAGA, NEW YORK

**Balance Sheet
Governmental Funds
December 31, 2020**

	General	Water Environment Protection
ASSETS		
Cash, cash equivalents and investments	\$ 5,698,248	\$ 26,963,439
Property taxes receivable (net of \$13,134,086 reserve)	52,465,307	-
Accounts receivable (net of \$4,184,908 reserve)	46,670,076	11,301,087
Due from state and federal governments	118,854,307	-
Due from other funds	18,656,926	-
Due from other governments	7,461,667	2,323
Inventories	-	-
Prepaid items	6,104,815	750,678
Restricted cash - held by fiscal agent	-	-
Total assets	\$ <u>255,911,346</u>	\$ <u>39,017,527</u>
LIABILITIES		
Accounts payable	\$ 8,994,952	\$ 1,925,843
Accrued liabilities	35,987,903	903,161
Other liabilities	12,786,877	350,000
Due to other funds	-	-
Due to other governments	65,997,516	(3,005)
Total liabilities	<u>123,767,248</u>	<u>3,175,999</u>
DEFERRED INFLOW OF RESOURCES	<u>28,205,823</u>	<u>5,897,252</u>
FUND BALANCES		
Nonspendable	6,104,815	750,678
Restricted	-	29,193,598
Assigned	1,091,384	-
Unassigned	96,742,076	-
Total fund balances	<u>103,938,275</u>	<u>29,944,276</u>
Total liabilities, deferred inflow of resources and fund balances	\$ <u>255,911,346</u>	\$ <u>39,017,527</u>

See notes to financial statements.

Debt Service	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 10,416,143	\$ 43,823,546	\$ 12,110,252	\$ 99,011,628
-	-	-	52,465,307
860,843	903,891	1,382,723	61,118,620
-	13,475,087	39,708,111	172,037,505
-	-	-	18,656,926
-	-	809,470	8,273,460
-	-	108,319	108,319
-	-	686,849	7,542,342
-	5,087,843	6,372,342	11,460,185
<u>\$ 11,276,986</u>	<u>\$ 63,290,367</u>	<u>\$ 61,178,066</u>	<u>\$ 430,674,292</u>
\$ -	\$ 13,168,844	\$ 3,923,137	\$ 28,012,776
-	5,645,520	4,764,672	47,301,256
-	84,323	6,197,919	19,419,119
-	-	18,656,926	18,656,926
-	-	257,117	66,251,628
<u>-</u>	<u>18,898,687</u>	<u>33,799,771</u>	<u>179,641,705</u>
<u>-</u>	<u>3,730,158</u>	<u>146,641</u>	<u>37,979,874</u>
-	-	795,168	7,650,661
11,276,986	40,661,522	14,787,989	95,920,095
-	-	17,777,046	18,868,430
-	-	(6,128,549)	90,613,527
<u>11,276,986</u>	<u>40,661,522</u>	<u>27,231,654</u>	<u>213,052,713</u>
<u>\$ 11,276,986</u>	<u>\$ 63,290,367</u>	<u>\$ 61,178,066</u>	<u>\$ 430,674,292</u>

County of Onondaga, New York
Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Position
December 31, 2020

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

Total fund balances - governmental funds (page 6)	\$ 213,052,713
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,543,824,424
Inventories of automotive parts and road materials expensed as acquired in the funds.	9,332,241
Internal service fund used by management to charge the costs of insurance activities to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	42,180,130
Deferred inflow related to defeased debt and pension not reported in the funds.	(258,222,193)
Deferred outflow on defeased debt and pension related transactions not reported in the funds.	244,865,028
Accrued interest not reported in the funds.	(5,656,338)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>(1,704,368,771)</u>
Net position of governmental activities (page 2)	<u><u>\$ 85,007,234</u></u>

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COUNTY OF ONONDAGA, NEW YORK
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	<u>General</u>	<u>Water Environment Protection</u>
REVENUES		
Taxes:		
Real property taxes and tax items	\$ 157,574,980	\$ 1,755,985
Sales tax and use tax	365,822,227	-
Federal aid	80,694,994	-
State aid	78,670,375	-
Departmental	18,849,432	90,107,112
Service for other governments	20,273,499	1,818,567
Tobacco settlement proceeds	-	-
Interest on investments	691,786	125,037
Miscellaneous	6,533,415	962,153
Total revenues	<u>729,110,708</u>	<u>94,768,854</u>
EXPENDITURES		
Current:		
General government support	139,390,429	-
Education	34,589,933	-
Public safety	146,713,102	-
Health	46,014,376	-
Transportation	2,174,423	-
Economic assistance and opportunity	257,303,721	-
Culture and recreation	15,754,442	-
Home and community services	3,308,328	56,804,903
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>645,248,754</u>	<u>56,804,903</u>
Excess (deficiency) of revenues over expenditures	<u>83,861,954</u>	<u>37,963,951</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	(58,957,269)	(34,256,179)
Proceeds of long-term borrowings	-	-
Refunding Bond	-	-
Payments to Escrow Agent	-	-
Participation in debt service-external sources	-	-
Bond premium	-	-
Total other financing sources (uses)	<u>(58,957,269)</u>	<u>(34,256,179)</u>
Net change in fund balance	24,904,685	3,707,772
Fund balances- beginning	79,033,590	26,236,504
Fund balances- ending	<u>\$ 103,938,275</u>	<u>\$ 29,944,276</u>

See notes to financial statements.

Debt Service	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 159,330,965
-	243,515	3,266,221	369,331,963
-	12,841,001	22,970,806	116,506,801
-	3,083,121	47,439,779	129,193,275
-	83,856	5,000,226	114,040,626
-	519,577	11,099,325	33,710,968
-	-	6,870,532	6,870,532
178,504	-	65,917	1,061,244
2,743,683	388,365	6,808,428	17,436,044
<u>2,922,187</u>	<u>17,159,435</u>	<u>103,521,234</u>	<u>947,482,418</u>
815,928	3,084,559	10,352,617	153,643,533
-	87,634	-	34,677,567
-	5,080,671	4,615,449	156,409,222
-	-	18,209,772	64,224,148
-	33,719,081	25,160,674	61,054,178
-	510,193	19,326,153	277,140,067
-	13,113,908	18,237,418	47,105,768
-	38,689,302	5,882,940	104,685,473
44,409,518	-	1,945,000	46,354,518
20,404,365	-	4,963,153	25,367,518
<u>65,629,811</u>	<u>94,285,348</u>	<u>108,693,176</u>	<u>970,661,992</u>
<u>(62,707,624)</u>	<u>(77,125,913)</u>	<u>(5,171,942)</u>	<u>(23,179,574)</u>
57,775,848	18,153,852	39,521,857	115,451,557
-	(150,078)	(22,088,031)	(115,451,557)
-	50,395,000	-	50,395,000
24,750,000	-	-	24,750,000
(29,249,397)	-	-	(29,249,397)
87,135	6,547,692	-	6,634,827
5,539,788	-	-	5,539,788
<u>58,903,374</u>	<u>74,946,466</u>	<u>17,433,826</u>	<u>58,070,218</u>
(3,804,250)	(2,179,447)	12,261,884	34,890,644
15,081,236	42,840,969	14,969,770	178,162,069
<u>\$ 11,276,986</u>	<u>\$ 40,661,522</u>	<u>\$ 27,231,654</u>	<u>\$ 213,052,713</u>

County of Onondaga, New York
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Ended December 31, 2020

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

Net change in fund balances-total governmental funds (page 9)	\$ 34,890,644
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded net capital outlays in the current period.	9,343,336
Increase in long-term receivables and deferred property tax revenues resulting in increased revenue in the statement of activities.	2,020,570
Net change in deferred inflows and deferred outflows related to the net pension liability	(43,356,019)
Net change in deferred inflows and deferred outflows related to the OPEB liability	115,413,698
The issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(6,248,441)
The net effect of changes in long-term liabilities in the statement of activities	(92,528,296)
Net changes in inventories	448,110
Internal service funds are used by management to charge risk management activities. The net increase of certain activities of the internal service funds is reported with governmental activities.	<u>12,074,215</u>
Change in net position of governmental activities (page 4)	<u><u>\$ 32,057,817</u></u>

See notes to financial statements

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COUNTY OF ONONDAGA, NEW YORK
Statement of Net Position
Proprietary Funds
December 31, 2020

	<u>OCCHDC</u>	<u>GSSDC</u>	<u>Total</u>	<u>Internal Service Fund</u>
ASSETS				
Current assets:				
Cash, cash equivalents and investments	\$ -	\$ 123,479	\$ 123,479	\$ 51,814,708
Receivables	-	1,500	1,500	25,788
Other assets	-	2,000	2,000	-
Total current assets	<u>-</u>	<u>126,979</u>	<u>126,979</u>	<u>51,840,496</u>
Noncurrent assets:				
Unfunded claims receivable	-	-	-	35,976,972
Promissory note receivable	13,900,000	-	13,900,000	-
Prepaid expenses	-	-	-	30,000
Nondepreciable capital assets	-	1,184,000	1,184,000	-
Depreciable capital assets, net	-	7,574,563	7,574,563	-
Total noncurrent assets	<u>13,900,000</u>	<u>8,758,563</u>	<u>22,658,563</u>	<u>36,006,972</u>
Total assets	<u>13,900,000</u>	<u>8,885,542</u>	<u>22,785,542</u>	<u>87,847,468</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	-	3,403	3,403	1,697,003
Loan payable	-	365,860	365,860	-
Total current liabilities	<u>-</u>	<u>369,263</u>	<u>369,263</u>	<u>1,697,003</u>
Noncurrent liabilities:				
Unpaid claim liabilities	-	-	-	43,970,335
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,970,335</u>
Total liabilities	<u>-</u>	<u>369,263</u>	<u>369,263</u>	<u>45,667,338</u>
NET POSITION				
Net investment in capital assets	-	8,392,703	8,392,703	-
Unrestricted	13,900,000	123,576	14,023,576	42,180,130
Total net position	<u>\$ 13,900,000</u>	<u>\$ 8,516,279</u>	<u>\$ 22,416,279</u>	<u>\$ 42,180,130</u>

See notes to financial statements.

COUNTY OF ONONDAGA, NEW YORK
Statement of Revenues, Expenses, and Change in Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	<u>OCCHDC</u>	<u>GSSDC</u>	<u>Total</u>	<u>Internal Service Fund</u>
OPERATING REVENUES				
Interdepartmental charges	\$ -	\$ -	\$ -	\$ 80,294,557
Other charges/revenues	-	1,230,406	1,230,406	19,585,595
Total operating revenues	<u>-</u>	<u>1,230,406</u>	<u>1,230,406</u>	<u>99,880,152</u>
 OPERATING EXPENSES				
Insurance premiums and benefits	-	-	-	83,130,085
Personnel service	-	-	-	371,197
Supplies	-	36,407	36,407	-
Contractual services	-	73,763	73,763	591,822
General and administrative	-	134,205	134,205	3,814,066
Depreciation	-	193,814	193,814	-
Total operating expenses	<u>-</u>	<u>438,189</u>	<u>438,189</u>	<u>87,907,170</u>
Operating Income (Loss)	<u>-</u>	<u>792,217</u>	<u>792,217</u>	<u>11,972,982</u>
 Nonoperating revenue				
Interest income	-	-	-	101,233
Total nonoperating revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,233</u>
 Nonoperating expenses				
Interest expense	-	34,638	34,638	-
Total nonoperating expenses	<u>-</u>	<u>34,638</u>	<u>34,638</u>	<u>-</u>
 Change in net position	-	757,579	757,579	12,074,215
Total net position-beginning	13,900,000	7,758,700	21,658,700	30,105,915
Total net position-end	<u>\$ 13,900,000</u>	<u>\$ 8,516,279</u>	<u>\$ 22,416,279</u>	<u>\$ 42,180,130</u>

See notes to financial statements.

COUNTY OF ONONDAGA, NEW YORK
Statement of Cash Flows
Proprietary Funds
Year Ended December 31, 2020

	<u>GSSDC</u>	<u>Internal Service Fund</u>
Cash Flows From Operating Activities		
Receipts from interfund services provided	\$ -	\$ 91,076,039
Receipts from grants	1,225,000	-
Receipts from rental revenue	126,300	-
Payments for professional services	(73,763)	(71,352,139)
Payments for supplies and services	(213,606)	(3,209,678)
Payments for interdepartmental charges	-	32,897
Net cash from operating activities	<u>1,063,931</u>	<u>16,547,119</u>
Cash Flows From Capital and Related Financing Activities		
Receipts from loan payable	800,000	-
Payments for due loan payable	(1,125,000)	-
Payments for capital assets	(755,439)	-
Payments for other assets	-	-
Net cash from capital and related financing activities	<u>(1,080,439)</u>	<u>-</u>
Cash Flows From Investing Activities		
Interest and earnings	-	101,233
Net change in cash, cash equivalents and investments	(16,508)	16,648,352
Cash, cash equivalents and investments -beginning	24,310	35,166,356
Cash, cash equivalents and investments -ending	<u>\$ 7,802</u>	<u>\$ 51,814,708</u>
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities:		
Operating income (loss)	\$ 792,217	\$ 11,972,982
Adjustments to reconcile operating income to net cash from operating activities:		
Depreciation	193,814	-
Changes in assets, liabilities, and deferrals:		
Increase in receivables	120,894	(9,111,840)
Increase in prepaid expenses	-	-
Increase (decrease) in accounts payable	(42,994)	649,388
Increase in deferrals	-	307,727
Decrease in accrued liabilities	-	(45,000)
Increase in overpayments	-	-
Increase in unpaid claim liabilities	-	12,773,862
Net cash from operating activities	<u>\$ 1,063,931</u>	<u>\$ 16,547,119</u>

See notes to financial statements.

COUNTY OF ONONDAGA, NEW YORK
Statement of Net Position
Fiduciary Funds
Year Ended December 31, 2020

	Cemetery Private Purpose Trust Fund	Custodial
ASSETS		
Cash	\$ 464,968	\$ 17,248,561
Total assets	<u>\$ 464,968</u>	<u>\$ 17,248,561</u>
 NET POSITION	 <u>\$ 464,968</u>	 <u>\$ 17,248,561</u>

COUNTY OF ONONDAGA, NEW YORK
Statement of Change in Net Position
Fiduciary Funds
Year Ended December 31, 2020

	Cemetery Private Purpose Trust Fund	Custodial
ADDITIONS		
Departmental	\$ -	\$ 22,797,056
Interest on investments	105	-
Total additions	<u>\$ 105</u>	<u>\$ 22,797,056</u>
 DEDUCTIONS/BENEFITS PAID	 <u>29,350</u>	 <u>18,826,350</u>
Change in net position	(29,245)	3,970,706
Net position - beginning	<u>494,213</u>	<u>-</u>
RESTATEMENT (See Note 16)	<u>-</u>	<u>13,277,855</u>
NET POSITION - beginning of year, as restated	<u>494,213</u>	<u>13,277,855</u>
 NET POSITION - ENDING	 <u>\$ 464,968</u>	 <u>\$ 17,248,561</u>

See notes to financial statements

COUNTY OF ONONDAGA, NEW YORK
Combining Statement of Net Position
Component Units
December 31, 2020

	<u>OCC</u>	<u>OCDC</u>
ASSETS		
Cash, cash equivalents and investments	\$ 30,398,109	\$ 1,226,252
Accounts receivable (net of \$5,295,362 reserve)	3,535,017	165,631
Due from state and federal governments	2,828,393	-
Due from Onondaga County	-	-
Inventories	-	-
Prepaid items and other assets	99,548	84
Notes receivable	-	4,454
Endowment assets :		
Investments	-	-
Net pension asset - proportionate share	-	-
Capital assets net of accumulated depreciation	123,318,361	14,923
Total assets	<u>160,179,428</u>	<u>1,411,344</u>
Deferred outflow of resources	<u>25,184,837</u>	<u>-</u>
LIABILITIES		
Accounts payable	4,981,645	4,418
Accrued liabilities	2,011,434	-
Other liabilities	4,910,162	-
Due to other governments and agencies	9,571	-
Due to Onondaga County	223,316	70,961
Long term obligations and unpaid liabilities:		
Due in more than one year	65,246,376	-
Total liabilities	<u>77,382,504</u>	<u>75,379</u>
Deferred inflow of resources	<u>26,886,199</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	123,318,361	14,923
Restricted for:		
Capital projects	6,835,565	-
Endowments	-	-
Hancock Airpark and contracts	-	397,786
Unrestricted	(49,058,364)	923,256
Total net position	<u>\$ 81,095,562</u>	<u>\$ 1,335,965</u>

See notes to financial statements.

Fund Company	The Friends	OCIDA	Total Component Units
\$ -	\$ 2,553,350	\$ 5,069,972	\$ 39,247,683
-	66,257	269,149	4,036,054
30,000	-	-	2,858,393
-	-	-	-
791,330	99,248	-	890,578
-	366,076	-	465,708
-	-	-	4,454
-	4,328,750	-	4,328,750
-	-	-	-
-	61,686	4,502,156	127,897,126
<u>821,330</u>	<u>7,475,367</u>	<u>9,841,277</u>	<u>179,728,746</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>25,184,837</u>
11,860	10,800	252,875	5,261,598
-	101,620	-	2,113,054
-	-	-	4,910,162
-	-	108,840	118,411
809,470	89,805	506,868	1,700,420
<u>-</u>	<u>-</u>	<u>-</u>	<u>65,246,376</u>
<u>821,330</u>	<u>202,225</u>	<u>868,583</u>	<u>79,350,021</u>
<u>-</u>	<u>340,245</u>	<u>-</u>	<u>27,226,444</u>
-	-	4,502,156	127,835,440
-	-	-	6,835,565
-	4,942,498	-	4,942,498
-	-	-	397,786
-	1,990,399	4,445,538	(41,699,171)
<u>\$ -</u>	<u>\$ 6,932,897</u>	<u>\$ 8,947,694</u>	<u>\$ 98,312,118</u>

COUNTY OF ONONDAGA, NEW YORK
Combining Statement of Revenues, Expenditures, and Changes in Net Position
Component Units
Year Ended December 31, 2020

	<u>OCC</u>	<u>OCDC</u>
Expenses:		
Program operations	\$ 82,576,715	\$ 448,227
Depreciation	<u>7,938,277</u>	<u>2,367</u>
Total expenses	<u>90,514,992</u>	<u>450,594</u>
Program revenues:		
Charges for services	17,645,252	899,775
Operating grants and contributions	<u>12,457,586</u>	<u>-</u>
Total program revenues	<u>30,102,838</u>	<u>899,775</u>
 Net program (expenses) revenues	 <u>(60,412,154)</u>	 <u>449,181</u>
General revenues (expenses):		
Contribution from (to) Onondaga County	9,872,000	-
Interest and investment income	188,793	271
Contributions from (to) other governments	23,975,472	-
Federal aid grant revenue	<u>22,895,729</u>	<u>-</u>
Total general revenues (expenses)	<u>56,931,994</u>	<u>271</u>
 Change in net position before capital contributions	 (3,480,160)	 449,452
Capital contributions	<u>238,466</u>	<u>-</u>
Change in net position after capital contributions	<u>(3,241,694)</u>	<u>449,452</u>
Net position-beginning	<u>84,337,256</u>	<u>886,513</u>
Net position -end of year	<u>\$ 81,095,562</u>	<u>\$ 1,335,965</u>

See notes to financial statements.

Fund Company	Friends of Rosamond Gifford Zoo	OCIDA	Total Component Units
\$ 1,101,686	\$ 2,793,056	\$ 2,444,506	\$ 89,364,190
-	22,185	16,268	7,979,097
1,101,686	2,815,241	2,460,774	97,343,287
756,132	2,230,930	2,565,436	24,097,525
193,000	960,257	241,225	13,852,068
949,132	3,191,187	2,806,661	37,949,593
(152,554)	375,946	345,887	(59,393,694)
152,554	-	-	10,024,554
-	701,462	1,577	892,103
-	-	-	23,975,472
-	-	-	22,895,729
152,554	701,462	1,577	57,787,858
-	1,077,408	347,464	(1,605,836)
-	-	-	238,466
-	1,077,408	347,464	(1,367,370)
-	5,855,489	8,600,230	99,679,488
\$ -	\$ 6,932,897	\$ 8,947,694	\$ 98,312,118

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Background

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

Financial Reporting Entity

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

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

Onondaga Community College (OCC or Community College)

The majority of the College's Board of Trustees are appointed by the County Executive and confirmed by the County Legislature. Substantial funding is provided by the County for the operation of the Community College, and from general obligation bonds of the County resulting in a financial benefit/burden relationship. The Community College has a fiscal year which ends August 31st, the accompanying financial statements include financial information for the year ended August 31, 2020. The Community College is presented discretely as a component unit of the County.

Onondaga County Housing Development Fund Company (Fund Company)

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

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

Friends of Rosamond Gifford Zoo (The Friends)

The Friends organization was established in 1970 to stimulate the interest of the public in the expansion and improvement of the County's Rosamond Gifford Zoo. Membership fees and contributions are solicited to aid in Zoo operations and support additions and upgrades to exhibits. The Friends also recruit, train and coordinate zoo volunteers, operate a gift shop, and sponsor special events. The Friends is presented discretely as a component unit of the County based on a financial benefit/burden relationship. The Friends have a fiscal year that ends December 31, however their 2020 financial statements were not available for incorporation into these financial statements. As a result, their 2019 year-end financial information is presented.

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

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

Onondaga Civic Development Corporation (OCDC)

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

Onondaga Tobacco Asset Securitization Corporation (OTASC)

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

Onondaga Convention Center Hotel Development Corporation (OCCHDC)

OCCHDC was formed in 2010 by County Legislature Resolution #135. The Corporation was formed and operated for charitable purposes within the meaning of Section 501(c)(e) of the Internal Revenue code of 1986, as amended, to reduce unemployment, promote and provide for additional and maximum employment, improve and maintain job opportunities, and lessen the burden of government and act in the public interest; with a primary purpose of administering grants from the State of New York and assisting related development of a hotel or similar amenities supporting the Onondaga County Convention Center. Although legally separate, for financial reporting purposes, OCCHDC is presented as an Enterprise Fund and Business Type Activity due to the fact it is organized as a not-for-profit corporation and the County is the sole corporate member.

Greater Syracuse Soundstage Development Corporation (GSSDC)

In May 2018 the Greater Syracuse Soundstage Development Corporation (GSSDC) received their Certificate of Incorporation as a Not-For-Profit Local Development Corporation Under Section 1411 of the Not-For-Profit Corporation Law of the State of New York and their IRS Employer Identification Number. GSSDC shall serve as a supporting organization for, but operate separate and apart from the County, with a purpose to advance the film industry in the Central New York Region. Although legally separate for financial reporting purposes, GSSDC is presented as an Enterprise Fund and Business Type Activity due to the fact it is organized as a not-for-profit corporation and the County is the sole corporate member.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Onondaga Community College
Onondaga Hill, Syracuse, New York 13215

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

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

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

The Friends
One Conservation Place
Syracuse, New York 13204

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

Onondaga Convention Center Hotel
Development Corporation (OCCHDC)
421 Montgomery Street, 14th Floor
Syracuse, New York 13202

GSSDC
24 Aspen Park Boulevard
Dewitt, New York 13057

Government-wide and Fund Financial Statements

The government-wide financial statements, i.e., the statement of net position and the statement of activities, report information on all of the nonfiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. Governmental activities are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on external support. The primary government is reported separately from certain discretely presented component units.

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

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and fiduciary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

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

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

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

General Fund

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

Water Environment Protection

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

Debt Service Fund

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

Capital Projects Fund

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

The County's Nonmajor governmental funds are as follows:

Other Governmental Funds

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

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

Enterprise Fund

The activities of OCCHDC and GSSDC, blended component units, are reported as Major Enterprise Funds.

Internal Service Fund

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

Fiduciary Funds

The County's fiduciary funds are presented in the fiduciary fund financial statements by type (restricted purposes and agency). Since by definition these assets are being held for the benefit of a third-party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements. These funds are used to account for assets held by the local government in a trustee or custodial capacity. The following is reported as the County's fiduciary fund:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Custodial Fund – used to account for money and/or property received and held in a purely custodial capacity of the trustee, custodian or agent.

Inventories

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

Capital Assets

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

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

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

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

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

Business Type Activities: Capital assets of GSSDC include land, building and building improvements, furniture and equipment. Capital assets are defined by the Corporation as assets with an initial individual cost of more than \$5,000 and having an estimated useful life in excess of two years. Assets will be depreciated using the straight-line method. Building and building improvements will be assigned an estimated useful life of 39 years, while all other assets will have an estimated useful life of 10.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**Deferred Inflows/Outflows**

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

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

The County's deferred outflows and inflows at December 31, 2020 are as follows:

	Governmental Fund Level	Governmental Activities Level
Deferred Outflows:		
Difference between reacquisition price and net carrying amount of refunded debt	\$ -	\$ (1,445,620)
Net pension liability and OPEB related transactions	-	246,310,648
Total Deferred Outflows	<u>\$ -</u>	<u>\$ 244,865,028</u>
Deferred Inflows:		
Unavailable Property Taxes and User Fees	\$ 34,249,716	\$ -
Deferred EFC funding for Lake ACJ	3,730,158	3,730,158
Net pension liability and OPEB related transactions	-	281,839,445
Gain on Defeased Debt	-	10,940,191
Total Deferred Inflows	<u>\$ 37,979,874</u>	<u>\$ 296,509,794</u>

Compensated Absences

A liability for vacation leave, personal time off, compensatory time off is accrued if (a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. Under the terms of the County's personnel policies and its union agreements, regular permanent employees earn varying amounts of vacation leave, personal time-off and sick leave benefits on the basis of past service. Employees may also earn compensatory time-off in lieu of overtime pay. Compensated absence liabilities relating to the governmental funds are considered long-term liabilities, except those due and payable. Accrued liability amounts are based on wage rates prevailing as of the balance sheet date and include additional estimates for the employer's salary-related costs. Accumulated non-vested sick leave benefits are only payable on the basis of the future event of employee illness, the occurrence of which is indeterminable.

Long-term Obligations

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Participation in Debt Service - External Sources

Included in general revenues in the Statement of Activities and other financing sources in the Debt Service Fund and Capital Projects Fund are funds pertaining to the participation in the County's debt service by local corporations, other governments and other loans payable as described in Note 7.

Interfund Transactions

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

Deficit Fund Balance

The County is reporting a deficit in the Library Grants Fund of \$4,739,239 at December 31, 2020. This was the result of Management's decision to make major renovations to leased property that houses the County's central library. The County then sublet space to SUNY Upstate Medical University, entering into a twenty-year lease. The rent from this lease will be used to fund this deficit in the years to come.

Equity Classifications

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

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

Nonspendable fund balance - Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance includes inventory, deposits with facility manager and prepaid expenses recorded in the Governmental Funds.

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

Assigned - Includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor nonspendable. All positive amounts related to funds other than the General Fund that are not otherwise classified as nonspendable, restricted or committed are classified as assigned. In the General Fund, the assigned amount is made up of encumbrances at year end 2020 of \$1,091,384.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Government-wide Statements and Proprietary Funds

Equity is classified as net position and displayed in the following components:

Net investment in capital assets – consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – see definition above under Government-wide and Fund Financial Statements.

Unrestricted – remaining net position that does not meet the definition of “net investment in capital assets” or restricted net position.

Jointly Governed Organizations

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

Use of Estimates

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

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

The governmental fund balance sheet includes a reconciliation between total governmental funds fund balance and net position—governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this \$1,534,824,424 difference can be found in the Summary of Changes in Capital Assets on page 32. Another element of that reconciliation explains that “Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$1,704,368,773 difference can be found in the Changes in Long-term Obligations section of these notes on page 36.

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

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

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

Net Capital Outlay	\$ 97,207,912
Depreciation Expense	(87,864,576)
Total	<u>\$ 9,343,336</u>

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

Debt issued or incurred:	
Issuance of general obligation debt and accreted interest	\$ 76,038,518
Additional loans	7,675,200
Plus Premium	5,539,788
Deferred inflow on defeased debt	1,946,186
Principal repayments:	
General obligation debt	(62,950,000)
Loan payments	(15,185,673)
Amortization of gain on defeased debt	(719,629)
Amortization of premium (amortized against interest expense)	(6,053,156)
Amortization of deferred outflow	(42,793)
Total	<u>\$ 6,248,441</u>

Another element of that reconciliation states that “The net effect of changes in long-term liabilities recorded in the statement of activities.” The details of this difference are as follows:

Tax certiorari	\$ 496,340
Compensated absences	451,666
Judgments and claims	(521,054)
Postemployment benefits	(74,070,875)
Net Pension Liability	155,059,544
Workers' compensation	11,279,307
Pay to agencies	-
Accrued interest	(166,632)
Total	<u>\$ 92,528,296</u>

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

Cash and Equity in Pooled Cash and Investments

The carrying amount of the County's deposits with financial institutions was \$166,197,719 and the bank balance was \$175,022,432.

The bank balance is categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the County or its agent in the County's name	\$ 2,782,112
Amount collateralized with securities held by the pledging financial institution's trust department or its agent in the County's name	172,240,320
Total bank balance	<u>\$ 175,022,432</u>

Fair Value of Investments

The County categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Fair value measurements of the County's investments in the below table are based on quoted market prices (Level 1 inputs). The County did not have any investments that are measured using Level 2 or Level 3 inputs.

U.S. Government Securities	\$ 2,474,451
U.S. Government Securities - OTASC	6,363,490
Total Investments	<u>\$ 8,837,941</u>

Investments in obligations of the U.S. government are not considered to have credit risk.

4. PROPERTY TAXES AND TAX ABATEMENT

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

4. PROPERTY TAXES AND TAX ABATEMENT (continued)

The County's property tax calendar is as follows:

Assessment date.....	July 1, 2019
Levy date	December 27, 2019
Lien date	December 27, 2019
Due date	January 30, 2020
Penalties and interest are added.....	February 1, 2020 1.0%
	March 1, 2020 1.5%
Tax sale-2020 delinquent taxes	October 1, 2020
Tax auction-2017 prior delinquent taxes	October 26, 2020

Uncollected school taxes assumed by the County as a result of settlement proceedings are reported as receivables in the General Fund to maintain central control and provide for tax settlement and enforcement proceedings. The portion of the receivable that represents taxes relieved for schools in the amount of \$21,355,583 is included in the liability due to other governments at December 31, 2020. The County has the authority to levy taxes up to the New York State Constitutional tax limit which is: (a) up to 1.5% of the five-year average full assessed valuation of taxable real property, for general governmental services other than the payment of principal and interest on long-term debt, (b) in unlimited amounts for the payment of principal and interest on long-term debt, and (c) in unlimited amounts for capital appropriations. The combined tax rate to finance general governmental services other than the payment of principal and interest on long-term debt and capital appropriations for the year ended December 31, 2020 was .40% of the five-year average full assessed valuation of taxable real property.

The County is subject to tax abatements granted by two industrial developments agencies, the City of Syracuse and various towns. The abatements fall into two general categories, economic development and affordable housing. Eligibility is determined on an individual case basis in which participants prepare and submit an application to the designated agency.

The Onondaga County Industrial Development Agency and the Syracuse Industrial Development Agency were created in accordance with The New York State Industrial Development Agency Act of 1969 to promote and develop the economic growth in the County and to assist in attracting industry to the County through bond and sale/leaseback financing programs and other activities.

The participant must prepare a written cost benefit analysis identifying the following:

1. The potential creation or retention of permanent private sector jobs, their salaries and benefit packages;
2. The estimated value of tax exemptions;
3. The amount of private sector investment likely to be generated by this project;
4. The extent to which the project will provide additional sources of revenue for municipalities and school districts; and
5. Any other public benefit that might occur due to the project.

The standard policy is to provide for a graduated abatement to county, municipal and school taxes. For projects providing significant and substantial economic and community benefit to the county, as determined by the agency, the agency, at its sole discretion, may elect to provide up to 100% abatement for a period not to exceed 20 years. In addition, it is policy to grant exemption of state and local sales and use taxes for construction materials, equipment and furnishings for all projects to the full extent permitted by the State of New York and exemption from mortgage recording taxes.

4. PROPERTY TAXES AND TAX ABATEMENT (continued)

The City of Syracuse and various Towns utilize several New York State programs to acquire and/or rehabilitate properties that will be used to provide affordable housing.

Information relevant to disclosure of those programs for the year ended December 31, 2020 is:

<u>Tax Abatement Program</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Mortgage Tax</u>
Economic Development:			
OCIDA	\$ 2,216,774	\$ 5,345,953	\$ 520,568
SIDA	5,738,156	745,814	257,467
Affordable Housing:			
City of Syracuse	879,377	-	-
Various Towns	131,700	-	-
Total Tax Abatement	<u>\$ 8,966,007</u>	<u>\$ 6,091,767</u>	<u>\$ 778,035</u>

5. PROMISSORY NOTE - OCCHDC

On July 8, 2015, OCCHDC (the Lender) entered into a Promissory Note with Syracuse Community Hotel Restoration Company 1, LLC (the Borrower) in the amount of \$13,900,000 with an annual interest rate of 1.0% and a maturity date of December 31, 2045.

Provided that an event of default has not occurred, the Borrower shall, upon the maturity date, pay the original principal amount and accrued interest thereon, and all other amounts payable pursuant to this note, in one (1) balloon payment.

In the event of a dissolution of the Lender, the County becomes the Holder of the Promissory Note.

Estimated future maturities under this Promissory Note are as follows:

Year	Principal	Interest	Total
2045	\$ 13,900,000	\$ 4,673,887	\$ 18,573,887

6. CAPITAL ASSETS

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

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 20,500,002	\$ -	\$ -	\$ 20,500,002
Intangible Asset	29,750,000	-	-	29,750,000
Construction in progress	384,740,347	97,207,912	(35,377,437)	446,570,822
Total capital assets, not being depreciated	434,990,349	97,207,912	(35,377,437)	496,820,824
Capital assets, being depreciated:				
Land improvements	25,094,697	-	-	25,094,697
Buildings	397,561,884	711,164	-	398,273,048
Building improvements	223,260,463	5,331,317	-	228,591,780
Equipment	146,757,072	3,146,744	-	149,903,816
Infrastructure	1,757,472,086	26,188,212	-	1,783,660,298
Total capital assets, being depreciated	2,550,146,202	35,377,437	-	2,585,523,639
Less accumulated depreciation for:				
Land improvements	(16,743,511)	(1,163,771)	-	(17,907,282)
Buildings	(267,104,653)	(13,364,019)	-	(280,468,672)
Building improvements	(123,713,354)	(10,889,498)	-	(134,602,852)
Equipment	(126,129,454)	(10,326,930)	-	(136,456,384)
Infrastructure	(916,964,491)	(52,120,358)	-	(969,084,849)
Total accumulated depreciation	(1,450,655,463)	(87,864,576)	-	(1,538,520,039)
Total capital assets, being depreciated, net	1,099,490,739	(52,487,139)	-	1,047,003,600
Net capital assets-Governmental activities	\$ 1,534,481,088	\$ 44,720,773	\$ (35,377,437)	\$ 1,543,824,424

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

Governmental Activities:

General government	\$ 14,901,935
Public Safety	8,652,923
Health	165,463
Transportation	22,782,743
Economic assistance and opportunity	13,766
Culture and Recreation	8,123,676
Home and community services	33,224,070
Total depreciation expense-Governmental Activities	\$ 87,864,576

6. CAPITAL ASSETS (continued)

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020
Business Activities				
Capital assets, not being depreciated				
Land	\$ 1,184,000	\$ -	\$ -	\$ 1,184,000
Capital assets, being depreciated:				
Buildings	6,816,000	-	-	6,816,000
Building improvements	183,758	691,922	-	875,680
Furniture	63,852	51,569	-	115,421
Soundstage lighting equipment	102,141	8,897	-	111,038
Equipment	29,133	3,051	-	32,184
Vehicles	105,902	-	-	105,902
Total capital assets being depreciated	7,300,786	755,439	-	8,056,225
Less accumulated depreciation for:				
Buildings	(262,154)	(174,769)	-	(436,923)
Building improvements	(422)	(362)	-	(784)
Furniture	(6,898)	(4,599)	-	(11,497)
Soundstage lighting equipment	(1,777)	-	-	(1,777)
Equipment	(10,075)	(8,494)	-	(18,569)
Vehicles	(6,522)	(5,590)	-	(12,112)
Total accumulated depreciation	(287,848)	(193,814)	-	(481,662)
Total capital assets being depreciated, net	7,012,938	561,625	-	7,574,563
Net capital assets - Business activities	\$ 8,196,938	\$ 561,625	\$ -	\$ 8,758,563

A summary of changes in the capital assets of the Community College at August 31, 2020 is as follows:

	Balance September 1, 2019	Additions	Reductions/ Reclassifications	Balance August 31, 2020
Capital assets, being depreciated:				
Land improvements	\$ 29,080,299	\$ 94,074	\$ (314,403)	\$ 28,859,970
Buildings	121,672,585	141,620	-	121,814,205
Buildings Improvements	100,848,677	595,227	(961,485)	100,482,419
Equipment	11,453,011	716,084	(152,141)	12,016,954
Library books	586,505	13,937	(53,246)	547,196
Total capital assets, being depreciated	263,641,077	1,560,942	(1,481,275)	263,720,744
Less accumulated depreciation for:				
Land Improvements	(11,384,398)	(1,302,423)	285,795	(12,401,026)
Buildings	(69,773,336)	(2,939,111)	-	(72,712,447)
Building Improvements	(41,885,289)	(3,202,036)	959,759	(44,127,566)
Equipment	(10,544,922)	(443,469)	151,078	(10,837,313)
Library books	(326,039)	(51,238)	53,246	(324,031)
Total accumulated depreciation	(133,913,984)	(7,938,277)	1,449,878	(140,402,383)
Net capital assets-Community College	\$ 129,727,093	\$ (6,377,335)	\$ (31,397)	\$ 123,318,361

7. GENERAL LONG-TERM OBLIGATIONS

The County generally borrows funds on a long-term basis for the purpose of financing the acquisition of land, equipment, construction of buildings and improvements, and infrastructure. This policy enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. The

provision to be made in future budgets for capital indebtedness represents the amount, exclusive of interest, authorized by the County Legislature to be collected in future years from taxpayers and others for

7. GENERAL LONG-TERM OBLIGATIONS (continued)

liquidation of the long-term liabilities. Interest associated with long-term debt is recorded as an expenditure when such amounts are paid.

At December 31, 2020, the County had utilized 16.23% of its statutory debt limit. Details relating to bonds payable at December 31, 2020 are summarized as follows:

<u>General Obligation Bonds:</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Total</u>
General Obligation, 2012	2025	2.00-5.00%	3,575,000
General Obligation, 2013	2033	4.00-5.00%	4,075,000
General Obligation, 2014	2034	2.50-5.00%	21,400,000
General Obligation, 2014	2026	2.00-5.00%	10,240,000
General Obligation, 2015	2045	3.00-5.00%	70,035,000
General Obligation, 2015	2027	2.00-5.00%	7,515,000
PFA Bonds QECB, 2015	2025	3.65%	1,325,000
General Obligation, 2016	2036	2.00-5.00%	20,610,000
General Obligation, 2016	2030	1.00-5.00%	30,235,000
General Obligation, 2017	2037	3.00-5.30%	19,460,000
General Obligation, 2017	2033	1.00-5.00%	33,215,000
General Obligation, 2018	2038	3.00-5.00%	49,220,000
General Obligation, 2019	2039	3.00-5.00%	44,777,388
General Obligation, 2019	2030	3.00-5.00%	20,170,000
General Obligation, 2020	2041	1.125-3.00%	50,395,000
General Obligation, 2020	2037	4.00-5.00%	24,750,000
			<u>410,997,388</u>
OTASC:			
Tobacco Settlement Pass-Through Bonds, Series 2005	2054	6.00-7.15%	13,718,039
Tobacco Settlement Pass-Through Bonds, Series 2016	2051	5.00-5.75%	91,135,000
			<u>\$ 515,850,427</u>

The annual requirements and sources to amortize debt on outstanding bonds as of December 31, 2020 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 34,407,388	\$ 21,090,327	\$ 55,497,715
2022	34,605,000	19,389,332	53,994,332
2023	34,295,000	17,682,132	51,977,132
2024	31,640,000	16,068,170	47,708,170
2025	29,530,000	14,598,727	44,128,727
2026-2030	122,255,000	54,413,956	176,668,956
2031-2035	94,210,000	33,572,785	127,782,785
2036-2040	59,775,000	19,643,516	79,418,516
2041-2045	33,435,000	10,701,500	44,136,500
2046-2050	22,810,000	4,232,750	27,042,750
2051-2051	5,170,000	129,250	5,299,250
2054	13,718,039	125,601,961	139,320,000
	<u>\$ 515,850,427</u>	<u>\$ 337,124,406</u>	<u>\$ 852,974,833</u>

Current Refunding

The County issued \$24,750,000 of general obligation refunding bonds to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the

purpose of generating resources for all future debt service payments of \$28,850,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from

7. GENERAL LONG-TERM OBLIGATIONS (continued)

the government-wide financial statements. The net carrying amount of the old debt exceeded the reacquisition price by \$399,397. This amount is being recorded as a deferred inflow and amortized over the remaining life of the refunded debt. This current refunding was under-taken to reduce total debt service payments over the next sixteen years by \$3,219,296 and resulted in an economic gain of \$2,861,563.

Obligations Authorized Unissued

At December 31, 2020, the County has obligations authorized and unissued of \$258,563,662, the proceeds of which are to be used for sewer, road and general capital purposes.

Prior Year Defeasance of Debt

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

A breakdown of the balance of the principal defeased as of December 31, 2020 by issue is shown below:

<u>Issue</u>	<u>Balance</u>
General Obligation Bonds 2001	\$ 335,000
General Obligation Bonds 2002	950,000
General Obligation Bonds 2001	465,000
General Obligation Bonds 2002	3,150,000
General Obligation Bonds 2003	2,150,000
General Obligation Bonds 2004	1,900,000
General Obligation Bonds 2006	8,025,000
General Obligation Bonds 2007	8,050,000
General Obligation Bonds 2009	19,175,000
General Obligation Bonds 2009	3,375,000
General Obligation Bonds 2010	14,570,000
General Obligation Bonds 2010	4,905,000
General Obligation Bonds 2011	13,875,000
General Obligation Bonds 2012	28,850,000
General Obligation Bonds 2013	36,025,000
Tobacco Settlement Pass Through Bonds 2001	68,085,000
Tobacco Settlement Pass Through Bonds 2005	46,817,124
	<u>\$ 260,702,124</u>

Other Loans Payable

The State has made available to the County loans from the State Pollution Control Revolving Fund in the amount of \$579,568,902, of which \$264,122,515 is outstanding at December 31, 2020. The notes mature serially in varying annual amounts through 2045, with interest ranging from 0.181% to 4.96%, payable annually. The County has recorded the full amount of loans made available less any repayments remitted. Proceeds from these loans are recognized as participation in debt-external sources in the Capital Projects Fund when eligible expenditures are reimbursed by the State Pollution Control Revolving Fund.

At December 31, 2020 principal payments required on other loans payable are as follows:

7. GENERAL LONG-TERM OBLIGATIONS (continued)

Years	Principal	Interest	Total
2021	\$ 20,376,224	\$ 8,987,676	\$ 29,363,900
2022	14,951,291	8,559,420	23,510,711
2023	14,910,000	8,111,180	23,021,180
2024	14,910,000	7,650,762	22,560,762
2025	13,530,000	7,194,033	20,724,033
2026-2030	64,670,000	29,449,011	94,119,011
2031-2035	59,625,000	18,367,832	77,992,832
2036-2040	40,730,000	7,985,466	48,715,466
2041-2045	20,420,000	1,755,845	22,175,845
	<u>\$ 264,122,515</u>	<u>\$ 98,061,225</u>	<u>\$ 362,183,740</u>

OCIDA

Through December 31, 2019, OCIDA has outstanding approximately \$92.9 million of industrial development and pollution control financing on behalf of county businesses. Of this total, none were issued in the year ended December 31, 2020.

Fund Company

The Fund Company participates in a revolving loan payable facilitated by Onondaga County, a portion of which is payable upon the sale of each property in the Homeownership Program without interest. The balance at January 1, 2020 was \$1,001,238. There were additions of \$727,364 and reductions of \$919,132 during 2020 resulting in an ending balance as of December 31, 2020 of \$809,470

Changes in Long Term Obligations

Long- Term obligation activity at December 31, 2020 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Serial Bonds	\$ 396,857,388	\$ 75,145,000	\$ (61,005,000)	\$ 410,997,388	\$ 33,932,388
OTASC Tobacco settlement bonds	105,904,521	893,518	(1,945,000)	104,853,039	475,000
Plus Premium on serial bonds	44,468,946	5,539,788	(6,053,156)	43,955,578	-
Net bonds payable	547,230,855	81,578,306	(69,003,156)	559,806,005	34,407,388
Tax certiorari	1,970,000	578,033	(81,693)	2,466,340	216,000
Compensated absences	13,624,591	8,165,244	(7,713,578)	14,076,257	8,165,244
Judgments and claims	5,929,448	(59,227)	(461,827)	5,408,394	-
Loans	271,632,988	7,675,200	(15,185,673)	264,122,515	14,932,315
Postemployment benefits	692,714,333	(49,115,288)	(24,955,587)	618,643,458	-
Net Pension Liability	58,340,591	270,473,241	(115,413,697)	213,400,135	-
Workers Compensation	15,166,362	12,208,378	(929,071)	26,445,669	-
Total Governmental activities	<u>\$ 1,606,609,168</u>	<u>\$ 331,503,887</u>	<u>\$ (233,744,282)</u>	<u>\$ 1,704,368,773</u>	<u>\$ 57,720,947</u>
Component Units:					
Community College:					
Net Pension Liability	\$ 5,405,684	\$ 15,318,647	\$ -	\$ 20,724,331	\$ -
Postemployment Benefits	42,829,688	1,529,764		44,359,452	-
Compensated absences	278,052		(115,459)	162,593	-
Total Component Units	<u>\$ 48,513,424</u>	<u>\$ 16,848,411</u>	<u>\$ (115,459)</u>	<u>\$ 65,246,376</u>	<u>\$ -</u>

8. CAPITAL PROJECTS

A summary of the County's capital projects in excess of \$5,000,000 that have at least 5% of their total authorization still unexpended at December 31, 2020 is as follows:

	<u>Authorization</u>	<u>Expended</u>
ACJ MIDLAND AVE CONV ENG	\$ 129,912,853	\$ 113,941,689
STEAM School	74,000,000	33,127
Baldwinsville Sen Knolls WWTP	37,580,200	4,102,129
METRO DIGESTER REHAB	27,680,000	11,506,765
Metro WWTP-002 Bypass Treatmen	25,827,294	19,960,100
MULTI PURPOSE BASEBALL STADIUM	24,600,000	13,581,601
Metro WWTP Phos Treat Sys Org	24,195,000	15,147,079
WEST SIDE UPGRADES	18,150,000	16,280,490
Metro WWTP Biosolids Drying Sy	15,106,000	741,507
COMPREHENSIVE ENERGY&ASSET REN	14,016,000	12,592,390
OAK ORCH WWTP IMPROVEMENTS	13,490,000	11,270,483
ACJ CLINTON ST CONVEYANCES	13,100,000	10,647,200
BREWERTON UPGRADES	12,575,000	10,614,019
MBL IMPROVEMENTS	11,725,000	10,167,329
Canalways Trail Ext. Design	11,500,000	10,725,292
WEP Energy Projects ESCO	10,300,000	1,046,530
NAMF Hwy Maint Facility Improv	10,000,000	2,073,246
Meadowbrook-Limestone WWTP Inf	9,000,000	2,318,622
2019 Hot Bit Paving	7,685,278	7,209,762
Zoo Animal Medical Care Center	7,400,000	884,379
OLD RTE.5 REPAVING PH 1-BR-111	6,885,000	6,178,577
WILLIS AVE OVER CSX	6,516,000	5,355,492
JOHN GLENN BLVD BRIDGE-DESIGN	6,280,000	4,799,951
FREMONT RD. OVER CSX DESIGN BR	6,062,000	5,629,200
2020 Hot Mix Bituminous Paving	5,903,000	2,879,231
ON CO CONV CTR COMPLEX-HOTEL P	5,084,000	4,732,061
Hillbrook Detention Fac Improv	5,000,000	4,010,504

Based on the latest estimates of costs to complete these capital projects, the County does not anticipate the necessity of increasing related authorizations. Commitments for all construction in progress at December 31, 2020 have been reflected as restricted fund balance in the Capital Projects Fund.

9. RETIREMENT BENEFITS

The County participates in the New York State and Local Employees' Retirement System (ERS). This is a cost-sharing multiple-employer retirement system. The ERS provides retirement benefits as well as death and disability benefits. The net position of the ERS is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the ERS. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the ERS. ERS benefits are established under the provisions of the New York State retirement and Social Security Law (RSSL). Once a public employer elects to participate in the ERS, the election is irrevocable. The New

9. RETIREMENT BENEFITS (continued)

York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The County also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance.

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

Under the authority of the NYSRSSL, the Comptroller certifies annually the actuarially determined rates expressed as proportions of payroll of members, which are used to compute the contributions required to be made by employers to the pension accumulation fund. The employee contribution rates are based on ERS membership dates as follows:

	<u>Membership Date</u>	<u>Employee Contribution</u>
Tier 1	Prior to 7/1/73	None
Tier 2	7/1/73 - 7/26/76	None
Tier 3	7/27/76 - 8/31/83	3% of salary for the first 10 years of service
Tier 4	9/1/83 - 12/31/09	3% of salary for the first 10 years of service
Tier 5	1/1/10 - 3/31/12	3% of salary
Tier 6	4/1/12 and after	From 3% to 6% of salary

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

The County is required to contribute an actuarially determined rate. The required contributions at December 15 for the years 2020, 2019, and 2018 were \$30,972,268, \$30,972,268, and \$30,837,971 respectively. The County's contributions made to the ERS were equal to 100% of the contributions required for each year.

At December 31, 2020, the County reported the following liability for its proportionate share of the net pension liability. The net liability was measured as of April 1st 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The County's proportionate share, excluding OCC, of the net pension liability was based on a projection of the County's long-term share of contributions to the ERS relative to the projected contributions of all participating members, actuarially determined. This information was derived from reports provided to the County by the ERS.

<u>Actuarial valuation date</u>	<u>April 1, 2019</u>
Plan's total net pension liability	\$ 26,480,579,016
County's proportionate share of the Plan's total net pension liability	\$ 213,400,135

For the year ended December 31, 2020 the County recognized pension expense of \$28,845,537 in the financial statements.

9. RETIREMENT BENEFITS (continued)

At December 31, 2020, the County's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 12,559,461	\$ -
Changes in assumptions	4,296,868	3,710,273
Net differences between projected and actual earnings on pension plan investments	109,399,281	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	932,692	8,911,568
County's contributions subsequent to the measurement date	22,015,229	-
Total	<u>\$ 149,203,531</u>	<u>\$ 12,621,841</u>

County contributions subsequent to the measurement date, reported as deferred outflows of resources, will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2021	\$ 17,662,453
2022	28,532,905
2023	37,433,502
2024	30,937,601
Total	<u>\$114,566,461</u>

The total pension liability at March 31st 2020 was determined by using an actuarial valuation as of April 1, 2019 with updated procedures used to roll forward the total pension liability to March 31st, 2020. The actuarial valuations used the following actuarial assumptions:

Inflation	2.50%
Salary scale	4.2% indexed by service
Projected COLAs	1.3% compounded annually
Decrement	Developed from the Plan's 2015 experience study of the period April 1, 2010 through March 31, 2015
Mortality improvement	Society of Actuaries Scale MP-2018
Investment Rate of Return	6.8% compounded annually, net of investment expenses

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

9. RETIREMENT BENEFITS (continued)

	Target Allocations in %	Long-Term Expected real rate of return in %
Measurement date: March 31, 2020		
Asset Type:		
Domestic Equity	36.00%	4.05%
International Equity	14.00%	6.15%
Private Equity	10.00%	6.75%
Real Estate	10.00%	4.95%
Absolute Return	2.00%	3.25%
Opportunistic Portfolio	3.00%	4.65%
Real Assets	3.00%	5.95%
Bonds & Mortgages	17.00%	0.75%
Cash	1.00%	(0.00%)
Inflation Indexed Bonds	4.00%	0.50%
Total	100.00%	

The discount rate used to calculate the total pension liability was 6.8%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at current contribution rates and contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the ERS's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 6.8%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.8%) or 1 percentage point higher (7.8%) than the current rate:

	1% Decrease 5.8%	Current Assumption 6.8%	1% Increase 7.8%
County's proportionate share of the net pension liability	\$ 390,582,566	\$ 213,400,135	\$ 49,097,599

9. RETIREMENT BENEFITS (continued)

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

Measurement date: March 31, 2020	
Employer's total pension liability	\$ 194,596,261
Plan net position	(168,115,682)
Employers' net pension liability	<u>\$ 26,480,579</u>

Ratio of Plan Net Position to the Employers' Total Pension Liability	86.39%
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ERS employer contributions are paid annually based on the ERS's fiscal year which ends on March 31st. Contributions as of December 31, 2020 represent the projected employer contribution for the period of April 1, 2019 through March 31, 2020 based on estimated ERS wages multiplied by the employer's contribution rate, by tier.

Retiree Benefits

In addition to providing pension benefits, the County provides certain health insurance benefits to 4,732 retired employees, survivors and dependents under its self-insured health program.

Substantially all of the County's employees may become eligible for these benefits if they reach normal retirement age while working for the County. The County has 1,407 retirees in its self-insurance plan and the cost of providing to these retirees during 2020 was approximately \$20.7 million. The County also instituted a Medicare advantage plan in 2013 and has moved approximately 3,066 Medicare eligible retirees, survivors and dependents into this plan. Retirees' obligation to contribute to these benefits is dependent upon the plan options offered by the County. Total retiree contributions were \$5,559,188 during 2020.

Other Postemployment Benefits

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

To become eligible for OPEB the County requires that the members satisfy one of the following conditions:

- 1) A minimum age of 55 with at least 10 years of service with the County.
- 2) A minimum of 5 years of service with the County and eligibility for retirement benefits through the ERS.
- 3) A minimum of 20 years of service with the County if designated ERS plan 552 or 89b.
- 4) A minimum of 25 years of service with the County if designated ERS plan 89k.

Funding Policy. The contribution requirements of plan members and the County are established on an annual premium equivalent rate calculated by a third-party administrator based on projected pay-as-you-go financing requirements.

As of the date of these financial statements, New York State did not yet have legislation that would enable government entities to establish a qualifying trust for the purpose of funding other postemployment benefits.

9. RETIREMENT BENEFITS (continued)

As such there are no assets accumulated in a trust that meets all of the criteria in GASB Statement No. 75 paragraph 4, to fund this obligation.

Total OPEB Liability. The County's total OPEB liability of \$618,643,458 was measured as of January 1, 2020 and was determined by actuarial valuation January 1, 2020.

Employees Covered by Benefit Terms. As of the valuation date, the following employees were covered by benefit terms:

Retirees and Survivors	3,142
Active Employees	3,553
Total	<u>6,695</u>

Actuarial Assumptions and Other Inputs. The total OPEB liability was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	2.40%
Discount rate	2.74%
Healthcare cost trend	0% for 2020, (7%) for pre-65 and (62%) for post 65 in 2020

The discount rate is based on Bond Buyer Weekly 20-Bond GO index.

Mortality rates for active employees are based on the RPH-2014 Mortality Table for employees, sex distinct, with generational mortality adjusted to 2006 using scale MP-2014, and projected forward with scale MP-2020. Mortality rates for retirees are based on the RPH-2014 Mortality Table for Healthy Annuitants, sex distinct, with generational mortality adjusted to 2006 using scale MP-2014, and projected forward with scale MP-2020

Changes in the Total OPEB Liability.

Balance measured at January 1, 2019	\$ 692,714,333
Changes for the year:	
Service cost	19,457,847
Interest cost	28,687,470
Difference between expected and actual experience	(168,861,089)
Changes in assumptions and other inputs	71,600,486
Benefit payments	<u>(24,955,589)</u>
Balance measured at January 1, 2020	<u>\$ 618,643,458</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 4.10% on January 1, 2019 to 2.74% on January 1, 2020.

9. RETIREMENT BENEFITS (continued)

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB Liability of the County, as well as what the County's total OPEB Liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.74%) or 1-percentage point higher (3.74%) than the current discount rate:

	1% Decrease 1.74%	Current 2.74%	1% Increase 3.74%
Total OPEB Liability	\$ 731,643,919	\$ 618,643,458	\$ 529,819,582

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the total OPEB Liability of the County, as well as what the County's total OPEB Liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Current	1% Increase
Total OPEB Liability	\$ 521,527,972	\$ 618,643,458	\$ 745,463,442

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended December 31, 2020 the County recognized an OPEB expense of (\$10,733,531). At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 222,508,173
Changes of assumptions or other inputs	77,171,391	46,116,849
Employer amounts subsequent to the measurement date	19,981,325	-
Total	<u>\$ 97,152,716</u>	<u>\$ 268,625,022</u>

The amortization period for the beginning of the measurement period is 5.26 years for the average expected remaining service life of members. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as detailed below.

2021	\$ (58,878,848)
2022	(58,878,848)
2023	(44,266,626)
2024	(24,621,751)
2025	(4,807,558)
Total	<u>\$ (191,453,631)</u>

The County reported \$19,981,325 in contributions subsequent to the measurement that would be recognized as a reduction in the net pension liability in the year ended December 31, 2020.

10. OPERATING TRANSFERS

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

The following is a summary of operating transfers for the year ended December 31, 2020:

Operating Transfers To:	Operating Transfers From:						
	Major Funds			Nonmajor Funds			Totals
	General Fund	Water Environment Protection	Capital Projects Fund	County Road Fund	Water Fund	Library Fund	
Major Funds:							
Debt Service Fund	\$ 17,805,912	\$26,071,730	\$ 150,078	\$ 10,410,772	\$ 2,883,740	\$ 453,615	\$ 57,775,847
Capital Projects Fund	1,854,500	7,959,449		8,289,904	-	50,000	18,153,853
Nonmajor Funds:							
General Grants Fund	4,758,050	225,000	-	-	-	-	4,983,050
County Road Fund	26,643,397	-	-	-	-	-	26,643,397
Road Machinery Fund	2,770,539	-	-	-	-	-	2,770,539
Water Fund	-	-	-	-	-	-	0
Library Fund	4,267,718	-	-	-	-	-	4,267,718
Oncenter Fund	857,153	-	-	-	-	-	857,153
Total	\$ 58,957,269	\$34,256,179	\$ 150,078	\$ 18,700,676	\$ 2,883,740	\$ 503,615	\$115,451,557

11. DUE TO/DUE FROM OTHER FUNDS

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

Due to/due from other funds at December 31, 2020 are summarized as follows:

DUE TO:	Nonmajor Funds			Community Development	Total
	General Grants	Oncenter Fund	Library Grants		
Major Fund -					
General Fund	\$ 11,342,126	\$ 1,428,450	\$ 4,726,945	\$ 1,159,405	\$ 18,656,926

12. RISK MANAGEMENT

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

The claims liability of \$43,662,615 reported at December 31, 2020 is based on the requirements of GASB Statement 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the reported liabilities during fiscal year 2020 were as follows:

	Beginning	Claims and Changes in Estimates	Claim Payments	Ending
Workers' Compensation	\$ 21,954,542	\$ 5,713,012	\$ 6,781,178	\$ 34,448,732
Judgments and Claims	5,929,448	(59,227)	(461,827)	5,408,394
Medical & Dental	3,004,756	65,358,402	(64,557,669)	3,805,489
	<u>\$ 30,888,746</u>	<u>\$ 71,012,187</u>	<u>\$ (58,238,318)</u>	<u>\$ 43,662,615</u>

Workers' Compensation

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

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

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

Judgments and Claims

The County is a defendant in a number of lawsuits in the ordinary conduct of its affairs. The County is self-insured for individual claims up to \$2,000,000 and amounts greater than \$20,000,000 for all liability (including environmental liability) and certain physical damage risks. The County has excess liability insurance that covers all other claim amounts. In the opinion of County management, after considering all relevant facts, such judgments and claims will not individually or in the aggregate, have a material effect on the financial condition of the County. Such estimate is based upon individual cases reported at December 31, 2020 and available information at the time of this report.

12. RISK MANAGEMENT (continued)**Medical Benefits**

The County has contracted with a third-party administrator to manage its self-insurance program which provides certain medical benefits to all active and retired employees (Note 9). The carrying amount of the liability includes estimates of reported and unreported claims as of December 31, 2020.

13. TAX CERTIORARI CLAIMS

The County has accrued \$2,466,340 for pending certiorari claims as a long-term liability in the Governmental Activities column on the Statement of Net Position. Management believes that these estimated provisions are adequate to cover the County's liability for claims based on current available information but that these estimates may be more or less than the amount ultimately paid when the claims are settled.

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

14. COMMITMENTS - ONONDAGA LAKE

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

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

In September of 2009, the parties presented to the U.S. District Court Judge for the Northern District of New York proposed amendments to the ACJ (the Fourth Stipulation to the ACJ). The modifications were endorsed by the United States Environmental Protection Agency ("EPA") and the Department of Justice ("DOJ"). The Onondaga Nation and a number of community groups that had opposed implementation of the remaining ACJ CSO projects expressed strong support for the modifications. The modifications to the ACJ, approved by the U.S. District Court for the Northern District of New York on November 16, 2009, replaced the existing CSO program with a combination of gray and green infrastructure programs to be implemented in phases and completed by December 31, 2018. The revised program requires 95% system wide annual average combined sewage volume capture by more environmentally beneficial methods. Projects incorporating these methods, as

14. COMMITMENTS - ONONDAGA LAKE (continued)

outlined above, are commonly referred to as “gray” and “green” projects.

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

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

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

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

In March 2012, the DEC released a draft phosphorus Total Maximum Daily Load (“TMDL”) that incorporated the results of the studies conducted pursuant to the requirements of the Fourth Stipulation and Order and the approved Onondaga Lake Water Quality Model. The draft TMDL confirmed that significant investments in capital projects to meet the 0.02 mg/l final effluent limit for phosphorus would not yield significant additional phosphorus related water quality improvements and incorporated recommendations that the County proceed with plans to optimize current phosphorus treatment technology and bypass reduction efforts. The draft TMDL recommended that the current Metro interim effluent limit of 0.1 mg/l, based on a twelve month rolling average,

14. COMMITMENTS - ONONDAGA LAKE (continued)

be confirmed as the final effluent limit. After a 30-day period of public comment, the DEC adopted the draft TMDL as the recommended final TMDL and submitted it to the EPA for review.

On June 29, 2012, the EPA approved the TMDL. DWEP estimates that the cost of complying with the optimization and bypass reduction program required to assure that phosphorus discharges from Metro remain below the maximum loadings to Onondaga Lake allowed by the TMDL will be in the range of \$41.4 million. It is worth noting that these costs include an estimated \$20.2 million now completed bypass reduction project also required to enable the Metro plant to comply with revised effluent limits for chlorine residuals.

In its 2015 Annual Report regarding ACJ compliance, required to be delivered to the DEC on April 1, 2016, the County reported compliance with all major construction milestones and all required CSO capture milestones. In approving the 2018 Annual Report, DEC confirmed timely compliance with the final 95% capture rate.

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

All regulatory mandates associated with the 2009 ACJ amendment have thus far been met and all necessary approvals have been received. Construction has been completed within compliance due dates for several large-scale CSO projects, including Clinton CSO Storage, Harbor Brook CSO Storage, and CSO 003 and 004 Conveyances. Construction of the CSO 063 conveyance pipeline within the Harbor Brook sewer shed and the CSO 061 sewer separation project located in the Midland sewer shed area have also been completed. Planning level costs are known for the majority of all other ACJ projects (including green infrastructure).

With respect to the phosphorous removal project identified in the Metro WWTP Optimization report, the design was completed in 2016, construction began in 2017, and substantial completion achieved in 2019. This project shall serve to further assist Onondaga County in consistently complying with its Metro WWTP SPDES permit – which was modified to reflect DEC's recently promulgated TMDL for phosphorus for Onondaga Lake (June 2012) as well as revised disinfection requirements.

The State has appropriated \$74.9 million of the Clean Water/Clean Air Environmental Bond Act funds for projects covered under the ACJ. In addition to aid through the Environmental Bond Act, based on pledges by State officials, the County also planned on receiving approximately \$85 million in supplemental funding over the 15 years of the project as initially scheduled in the 1998 ACJ. To date, \$94.70 million has been received from other New York State sources. The federal government has already appropriated \$122.6 million in federal funds (inclusive of assistance from the U.S. Army Corps of Engineers). The Harbor Brook project received ARRA funds of \$11.8 million in loan forgiveness. In addition, the County has received \$12.4 million in funds from other sources (City and the Niagara Mohawk Power Corporation (now National Grid)) and has cash on hand of \$9.1 million.

To date, the County has closed on \$298.3 million in long term loans to fund lake projects. The County anticipates \$83.82 million in local funding for the now remaining capital costs associated with the ACJ in its Capital Improvement Plan.

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

Of note, the County settled any remaining claims ASLF may have had under the ACJ and received ASLF consent to terminate the ACJ by agreement dated November 12, 2019. In 2020 the County and DEC commenced negotiations concerning a state consent order to address remaining tributary water quality issues, which is expected to be executed in 2021 and result in the termination of the ACJ upon consent or all parties and federal court approval.

15. OPERATING LEASE

In 2016, the County entered into a lease with SUNY Upstate Medical University (SUNY) which allowed SUNY to occupy space at the County's Central Library located in The Galleries of Syracuse. The cost to the County to renovate the occupied space is \$5.1 million to date and will be funded by annual lease payments totaling \$746,778 when space is fully utilized. The Lease expires on September 30, 2026 but may be renewed twice upon mutual written agreement and is subject to the written approvals of the New York State Attorney General and the New York State Office of the State Comptroller. Each renewal period shall be for five (5) years.

16. PRIOR PERIOD ADJUSTMENT**Change in Accounting Principle**

The County adopted GASB Statement No. 84, *Fiduciary Activities*. Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities.

Certain balances of the Custodial Funds (previously reported as and Agency Funds) previously reported as liabilities, no longer meet the definition of a liability under Statement No. 84 and are now recognized as net position or recorded as liabilities in the General Fund. Accordingly, beginning net position and liabilities of the Custodial Fund were adjusted as follows:

Custodial Fund:	<u>Assets</u>	<u>Liabilities</u>	<u>Total net position</u>
As previously reported, December 31, 2019	\$ 14,569,807	\$ 14,569,807	\$ -
Restatement	(1,291,952)	(14,569,807)	13,277,855
As restated, January 1, 2020	<u>\$ 13,277,855</u>	<u>\$ -</u>	<u>13,277,855</u>
Pension Trust Fund:	<u>Assets</u>	<u>Total net position</u>	
As previously reported, December 31, 2019	\$ 103,587,772	\$ 103,587,772	
Restatement	(103,587,772)	(103,587,772)	
As restated, January 1, 2020	<u>\$ -</u>	<u>\$ -</u>	
	Cash & cash equivalents and investments	Due to Other Governments	Total fund balance
As previously reported, December 31, 2019	\$ 9,767,614	\$ 62,478,389	\$ 79,033,590
Restatement	1,291,952	1,291,952	-
As restated, January 1, 2020	<u>\$ 11,059,566</u>	<u>\$ 63,770,341</u>	<u>\$ 79,033,590</u>
	Cash & cash equivalents and investments	Due to Other Governments	Total net position
As previously reported, December 31, 2019	\$ 128,886,502	\$ 62,735,572	\$ 52,949,417
Restatement	1,291,952	1,291,952	-
As restated, January 1, 2020	<u>\$ 130,178,454</u>	<u>\$ 64,027,524</u>	<u>\$ 52,949,417</u>

17. SUBSEQUENT EVENTS**American Rescue Plan Act**

The American Rescue Plan Act included funding for state and local governments to combat the financial impact of the COVID-19 pandemic. Onondaga County was allocated \$90 million and has received the first of two tranches in the amount of \$45 million. The County plans to use the funds to support the County Executive's poverty, infrastructure, and economic development platform aimed at investments to support the financial recovery of the community. Investments will include onetime capital and program non-recurring expenses and not utilized to support ongoing county operations.

REQUIRED
SUPPLEMENTARY INFORMATION
(UNAUDITED)

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
Year Ended December 31, 2020

	Budgeted Amounts		Non-GAAP	Variance From	Variance From
	Original	Final	Actual	Original	Final
			Amounts	Favorable	Favorable
				(Unfavorable)	(Unfavorable)
Resources (inflows):					
Real property taxes County wide	\$ 157,758,975	\$ 157,758,975	\$ 157,574,980	\$ (183,995)	\$ (183,995)
Other real property tax items	-	-	-	-	-
Sales tax and use tax	389,903,330	389,903,330	365,822,227	(24,081,103)	(24,081,103)
Federal aid	88,092,171	88,092,171	80,694,994	(7,397,177)	(7,397,177)
State aid	99,849,099	99,849,099	78,670,375	(21,178,724)	(21,178,724)
Charges for services	99,724,123	99,724,123	94,513,400	(5,210,723)	(5,210,723)
Miscellaneous	6,539,429	6,539,429	6,533,415	(6,014)	(6,014)
Interest on Investments	1,012,238	1,012,238	691,786	(320,452)	(320,452)
Transfer from other funds	-	-	-	-	-
Amounts available for appropriation	<u>842,879,365</u>	<u>842,879,365</u>	<u>784,501,177</u>	<u>(58,378,188)</u>	<u>(58,378,188)</u>
Charges to appropriations (outflows):					
General government support:	189,604,671	190,495,896	180,868,810	8,735,861	\$ 9,627,086
Education:	52,867,291	52,867,291	34,589,933	18,277,358	\$ 18,277,358
Public Safety:	159,591,421	160,299,129	148,912,391	10,679,030	\$ 11,386,738
Health:	57,018,470	57,220,186	46,024,274	10,994,196	\$ 11,195,912
Transportation	2,535,905	2,535,905	2,174,423	361,482	\$ 361,482
Economic Assistance and Opportunity:	287,287,009	285,923,272	268,799,350	18,487,659	\$ 17,123,922
Culture and Recreation:	25,540,736	25,607,444	15,754,442	9,786,294	\$ 9,853,002
Home and Community Services:	5,051,110	5,323,407	3,515,600	1,535,510	\$ 1,807,807
Transfer to other funds	63,382,752	64,398,292	57,314,173	6,068,579	7,084,119
Total charges to appropriations	<u>842,879,365</u>	<u>844,670,822</u>	<u>757,953,396</u>	<u>84,925,969</u>	<u>86,717,426</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (1,791,457)</u>	<u>26,547,781</u>	<u>\$ 26,547,781</u>	<u>\$ 28,339,238</u>
Unused project balances treated as expenditures for financial reporting purposes			(1,643,096)		
Net change in fund balance			<u>\$ 24,904,685</u>		

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Water Environment Protection
Year Ended December 31, 2020

	Budgeted Amounts		Non-GAAP	Variance From	Variance From
	Original	Final	Actual	Original	Final
			Amounts	Favorable	Favorable
				(Unfavorable)	(Unfavorable)
Budgetary fund balance, January 1	\$ 4,116,944	\$ 5,716,944	\$ -	\$ (4,116,944)	\$ (5,716,944)
Resources (inflows):					
Real property taxes County wide	92,785,542	92,785,542	93,117,763	332,221	332,221
Charges for services	1,547,671	1,547,671	1,755,985	208,314	208,314
Interest on investments	174,570	174,570	125,037	(49,533)	(49,533)
Miscellaneous	738,289	738,289	962,153	223,864	223,864
Amounts available for appropriation	99,363,016	100,963,016	95,960,938	(3,402,078)	(5,002,078)
Charges to appropriations (outflows):					
Home and Community Services:	63,401,705	65,111,964	57,996,987	5,404,718	7,114,977
Nondepartmental:					-
Transfers to other funds	35,961,311	37,561,311	34,256,179	1,705,132	3,305,132
Total charges to appropriations	99,363,016	102,673,275	92,253,166	7,109,850	10,420,109
Budgetary fund balance, December 31	\$ -	\$ (1,710,259)	3,707,772	\$ 3,707,772	\$ 5,418,031
Unused project balances treated as revenue for financial reporting purposes					
Budgetary fund balance is not a current year revenue for budgetary purposes			-		
Net change in fund balance			\$ 3,707,772		

See notes to required supplementary information

COUNTY OF ONONDAGA, NEW YORK
Other Postemployment Benefits Plan
Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios
Year Ended December 31, 2020
(in millions)

	2018	2019	2020
Service Cost	\$ 24,805	\$ 24,010	\$ 19,458
Interest	32,792	25,872	28,688
Difference between expected and actual experience	(190,322)	-	(168,861)
Changes of Assumptions or other inputs	42,577	(72,774)	71,600
Benefit Payments	(23,962)	(24,974)	(24,956)
Net Change in Total OPEB Liability	(114,110)	(47,866)	(74,071)
Total OPEB Liability - Beginning of year	854,690	740,580	692,714
Total OPEB Liability - End of year	<u>\$ 740,580</u>	<u>\$ 692,714</u>	<u>\$ 618,643</u>
Covered Payroll over Measurement Period	184,405	183,536	172,192
Total OPEB Liability as a Percentage of Covered Payroll	402%	377%	359%

Changes of assumptions and other inputs reflect the effects of changes in the discount rate.

Discount rate in effect at the current measurement date is 4.10%

Plan Assets: No assets are accumulated in a trust that meets all of the criteria of GASB Statement No. 75, paragraph 4, to pay benefits.

COUNTY OF ONONDAGA, NEW YORK
Required Supplementary Information - Pension
Year Ended December 31, 2020
(in thousands)

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

	2015	2016	2017	2018	2019	2020
Proportion of the net pension liability	0.86%	0.83%	0.82%	0.86%	0.82%	0.88%
Proportionate share of the net pension liability	\$ 29,175	\$ 133,014	\$ 77,116	\$ 27,771	\$ 58,341	\$ 213,400
Covered-employee payroll	\$ 179,600	\$ 180,715	\$ 194,070	\$ 183,268	\$ 186,974	\$ 172,192
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	16.24%	73.60%	39.74%	15.15%	31.20%	123.93%
Plan fiduciary net position as a percentage of the total pension liability	97.90%	90.70%	94.70%	98.24%	96.27%	86.39%

**SCHEDULE OF CONTRIBUTIONS - PENSION PLANS -
EXCLUDING COMMUNITY COLLEGE**

Contractually required contribution	\$ 35,831	\$ 29,427	\$ 30,504	\$ 28,729	\$ 28,348	\$ 28,846
Contributions in relation to the contractually required contribution	35,831	29,427	30,504	28,729	28,348	28,846
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 179,600	\$ 180,715	\$ 194,070	\$ 183,268	\$ 186,974	\$ 172,192
Contributions as a percentage of covered-employee payroll	19.95%	16.28%	15.72%	15.68%	15.16%	16.75%

NOTE:

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

See notes to required supplementary information

1. BUDGET PROCEDURES

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

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

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

Public hearings are conducted to obtain taxpayer comments.

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

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

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

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

2. BUDGETARY BASIS REPORTS

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

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COMBINING FINANCIAL STATEMENTS

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NON-MAJOR FUNDS

SPECIAL REVENUE FUNDS

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

The Special Revenue Funds of the County are:

General Grants Fund

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

ONCENTER Fund

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

County Road Fund

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

Road Machinery Fund

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

Water Fund

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

Library and Library Grants Funds

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

Community Development Fund

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

DEBT SERVICE FUND

OTASC

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

COUNTY OF ONONDAGA, NEW YORK

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020**

	Special Revenue Funds			
	General Grants	Oncenter Fund	County Road	Road Machinery
ASSETS				
Cash, cash equivalents and investments	\$ 8,000	\$ 1,662,067	\$ 1,943,130	\$ 1,583,641
Accounts receivable (net of \$56,434 reserve)	784,881	77,562	-	48,977
Due from state and federal governments	35,024,215	-	1,331,060	-
Due from other governments	-	-	-	-
Inventories	-	108,319	-	-
Prepaid items	124,676	112,494	297,411	-
Restricted cash - held by fiscal agent	-	-	-	-
Total assets	\$ 35,941,772	\$ 1,960,442	\$ 3,571,601	\$ 1,632,618
LIABILITIES				
Accounts payable	\$ 2,820,589	\$ -	\$ 394,581	\$ 191,951
Accrued liabilities	3,500,128	653,257	397,707	6,000
Other liabilities	1,956,558	967,860	2,479,690	-
Due to other funds	11,342,126	1,428,450	-	-
Due to other governments	-	50,000	26,952	-
Total liabilities	19,619,401	3,099,567	3,298,930	197,951
DEFERRED INFLOW OF RESOURCES	-	-	-	-
FUND BALANCES				
Nonspendable	124,676	220,813	297,411	-
Restricted	-	-	-	-
Assigned	16,197,695	-	-	1,434,667
Unassigned	-	(1,359,938)	(24,740)	-
Total fund balances	16,322,371	(1,139,125)	272,671	1,434,667
Total liabilities, deferred inflow of resources and fund balances	\$ 35,941,772	\$ 1,960,442	\$ 3,571,601	\$ 1,632,618

				Debt Service Fund	Total Nonmajor Governmental Funds
Water Fund	Library Fund	Library Grants Fund	Community Development	OTASC	
\$ 3,555,672	\$ 3,213,058	\$ -	\$ -	\$ 144,684	\$ 12,110,252
383,712	40,760	-	46,831	-	1,382,723
-	357,347	-	2,995,489	-	39,708,111
-	-	-	809,470	-	809,470
-	-	-	-	-	108,319
-	147,636	4,632	-	-	686,849
-	-	-	-	6,372,342	6,372,342
<u>\$ 3,939,384</u>	<u>\$ 3,758,801</u>	<u>\$ 4,632</u>	<u>\$ 3,851,790</u>	<u>\$ 6,517,026</u>	<u>\$ 61,178,066</u>
\$ -	\$ 151,543	\$ 13,691	\$ 350,782	\$ -	\$ 3,923,137
-	135,889	3,130	68,561	-	4,764,672
-	-	105	793,706	-	6,197,919
-	-	4,726,945	1,159,405	-	18,656,926
(66)	-	-	180,231	-	257,117
<u>(66)</u>	<u>287,432</u>	<u>4,743,871</u>	<u>2,552,685</u>	<u>-</u>	<u>33,799,771</u>
<u>146,641</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,641</u>
-	147,636	4,632	-	-	795,168
3,792,809	3,323,733	-	1,299,105	6,372,342	14,787,989
-	-	-	-	144,684	17,777,046
-	-	(4,743,871)	-	-	(6,128,549)
<u>3,792,809</u>	<u>3,471,369</u>	<u>(4,739,239)</u>	<u>1,299,105</u>	<u>6,517,026</u>	<u>27,231,654</u>
<u>\$ 3,939,384</u>	<u>\$ 3,758,801</u>	<u>\$ 4,632</u>	<u>\$ 3,851,790</u>	<u>\$ 6,517,026</u>	<u>\$ 61,178,066</u>

COUNTY OF ONONDAGA, NEW YORK
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2020

Special Revenue Funds

	General Grants	ONCENTER Fund	County Road	Road Machinery	Water Fund
REVENUES					
Sales tax and use tax	\$ -	\$ 609,445	\$ 2,656,776	\$ -	\$ -
Federal aid	20,410,924	-	-	-	-
State aid	37,000,845	-	7,272,159	-	-
Departmental	1,428,779	791,766	-	1,064,982	1,686,629
Service for other governments	1,028,483	-	3,208,162	-	-
Tobacco settlement proceeds	-	-	-	-	-
Interest on investments	-	787	-	-	14,658
Miscellaneous	4,153,248	1,650,301	42,081	224,034	314,634
Total revenues	<u>64,022,279</u>	<u>3,052,299</u>	<u>13,179,178</u>	<u>1,289,016</u>	<u>2,015,921</u>
EXPENDITURES					
Current:					
General government support	10,229,511	-	-	-	-
Public safety	4,615,449	-	-	-	-
Health	18,209,772	-	-	-	-
Transportation	1,371,126	-	21,157,443	2,632,105	-
Economic assistance and opportunity	19,326,153	-	-	-	-
Culture and recreation	887,778	5,954,378	-	-	-
Home and community services	989,574	-	-	-	329,877
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>55,629,363</u>	<u>5,954,378</u>	<u>21,157,443</u>	<u>2,632,105</u>	<u>329,877</u>
Excess (deficiency) of revenues over expenditures	<u>8,392,916</u>	<u>(2,902,079)</u>	<u>(7,978,265)</u>	<u>(1,343,089)</u>	<u>1,686,044</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	4,983,050	857,153	26,643,397	2,770,539	-
Transfers out	-	-	(18,700,676)	-	(2,883,740)
Total other financing sources and (uses)	<u>4,983,050</u>	<u>857,153</u>	<u>7,942,721</u>	<u>2,770,539</u>	<u>(2,883,740)</u>
Net change in fund balance	<u>13,375,966</u>	<u>(2,044,926)</u>	<u>(35,544)</u>	<u>1,427,450</u>	<u>(1,197,696)</u>
Fund balances- beginning	2,946,405	905,801	308,215	7,217	4,990,505
Fund balances- ending	<u>\$ 16,322,371</u>	<u>\$ (1,139,125)</u>	<u>\$ 272,671</u>	<u>\$ 1,434,667</u>	<u>\$ 3,792,809</u>

Special Revenue Funds			Debt Service Fund	Total Nonmajor Governmental Funds
Library Fund	Library Grants	Community Development	OTASC	
\$ -	\$ -	\$ -	\$ -	\$ 3,266,221
102,597	(7,696)	2,464,981	-	22,970,806
953,748	1,432,928	780,099	-	47,439,779
5,996	-	22,074	-	5,000,226
6,862,680	-	-	-	11,099,325
-	-	-	6,870,532	6,870,532
-	-	-	50,472	65,917
3,304	420,251	575	-	6,808,428
7,928,325	1,845,483	3,267,729	6,921,004	103,521,234
-	-	-	123,106	10,352,617
-	-	-	-	4,615,449
-	-	-	-	18,209,772
-	-	-	-	25,160,674
-	-	-	-	19,326,153
10,695,773	699,489	-	-	18,237,418
-	-	4,563,489	-	5,882,940
-	-	-	1,945,000	1,945,000
-	-	-	4,963,153	4,963,153
10,695,773	699,489	4,563,489	7,031,259	108,693,176
(2,767,448)	1,145,994	(1,295,760)	(110,255)	(5,171,942)
4,267,718	-	-	-	39,521,857
(503,615)	-	-	-	(22,088,031)
3,764,103	-	-	-	17,433,826
996,655	1,145,994	(1,295,760)	(110,255)	12,261,884
2,474,714	(5,885,233)	2,594,865	6,627,281	14,969,770
\$ 3,471,369	\$ (4,739,239)	\$ 1,299,105	\$ 6,517,026	\$ 27,231,654

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BUDGETARY COMPARISON SCHEDULES

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
General Grants Fund
Year Ended December 31, 2020

	Budgeted Amounts		Non-GAAP	Variance From	Variance From
	Original	Final	Actual	Original	Final
			Amounts	Favorable	Favorable
				(Unfavorable)	(Unfavorable)
Resources (inflows):					
Federal Aid	\$ 19,757,829	\$ 65,014,329	\$ 20,410,924	\$ 653,095	\$ (44,603,405)
State Aid	44,576,207	103,969,725	37,000,845	(7,575,362)	(66,968,880)
Departmental	1,095,605	3,490,254	1,513,584	417,979	(1,976,670)
Service for Other Governments	420,000	704,362	1,028,484	608,484	324,122
Interest on Investments	-	29,558	-	-	(29,558)
Miscellaneous	3,887,500	(2,069,497)	4,153,248	265,748	6,222,745
Transfers from other funds	1,464,808	4,260,300	4,983,050	3,518,242	722,750
Amounts available for appropriations	71,201,949	175,399,031	69,090,135	(2,111,814)	(106,308,896)
Charges to appropriations (outflows):					
General Government Support	13,404,606	15,654,177	10,229,511	3,175,095	5,424,666
Public Safety	11,401,109	29,288,929	4,615,449	6,785,660	24,673,480
Health	13,047,494	41,010,547	18,294,577	(5,247,083)	22,715,970
Transportation	-	337,305	1,371,126	(1,371,126)	(1,033,821)
Economic Assistance and Opportunity	31,461,862	68,579,428	19,326,153	12,135,709	49,253,275
Culture and Recreation	100,000	(4,409,288)	887,778	(787,778)	(5,297,066)
Home and Community Services	-	1,813,152	989,574	(989,574)	823,578
Total charges to appropriations	69,415,071	152,274,250	55,714,168	13,700,903	96,560,082
Net change in fund balance	\$ 1,786,878	\$ 23,124,781	\$ 13,375,967	\$ 11,589,089	\$ (9,748,814)

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
ONCENTER Fund
Year Ended December 31, 2020

	Budgeted Amounts		Non-GAAP	Variance From	Variance From
	Original	Final	Actual	Original	Final
			Amounts	Favorable	Favorable
				(Unfavorable)	(Unfavorable)
Resources (inflows):					
Sales tax and use tax	\$ 2,639,192	\$ 2,664,192	\$ 609,445	\$ (2,029,747)	\$ (2,054,747)
State Aid	-	-	-	-	-
Departmental	-	-	791,766	791,766	791,766
Interest on Investments	-	-	787	787	787
Miscellaneous	-	-	1,650,302	1,650,302	1,650,302
Amounts available for appropriations	<u>2,639,192</u>	<u>2,664,192</u>	<u>3,052,300</u>	<u>413,108</u>	<u>388,108</u>
Charges to appropriations (outflows):					
Transportation	<u>2,639,192</u>	<u>2,664,192</u>	<u>5,954,382</u>	<u>(3,315,190)</u>	<u>(3,290,190)</u>
Total charges to appropriations	<u>2,639,192</u>	<u>2,664,192</u>	<u>5,954,382</u>	<u>(3,315,190)</u>	<u>(3,290,190)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(2,902,082)</u>	<u>\$ (2,902,082)</u>	<u>\$ (2,902,082)</u>
Budgetary fund balance is not a current year revenue for budgetary purposes			-		
Unused project balances treated as revenue for financial reporting purposes			<u>857,153</u>		
Net change in fund balance			<u>\$ (2,044,929)</u>		

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
County Road Fund
Year Ended December 31, 2020

	Budgeted Amounts		Non-GAAP	Variance From	Variance From
	Original	Final	Actual	Original	Final
			Amounts	Favorable	Favorable
				(Unfavorable)	(Unfavorable)
Resources (inflows):					
Sales tax and use tax	\$ 2,846,890	\$ 2,820,765	\$ 2,656,776	\$ (190,114)	\$ (163,989)
State Aid					
Transportation	5,637,239	7,654,904	7,272,159	1,634,920	(382,745)
Total state aid	5,637,239	7,654,904	7,272,159	1,634,920	(382,745)
Departmental	3,463,708	3,541,082	3,488,196	24,488	(52,886)
Services for Other Governments	1,884,675	1,933,302	3,208,162	1,323,487	1,274,860
Miscellaneous	56,888	53,599	42,081	(14,807)	(11,518)
Transfers from other funds	30,065,313	32,200,494	26,643,397	(3,421,916)	(5,557,097)
Amounts available for appropriations	43,954,713	48,204,146	43,310,771	(643,942)	(4,893,375)
Charges to appropriations (outflows):					
Transportation	27,240,676	27,533,696	24,645,639	2,595,037	2,888,057
Total charges to appropriations	27,240,676	27,533,696	24,645,639	2,595,037	2,888,057
Other Financing Uses					
Transfer to other funds	16,714,037	20,712,668	18,700,676	(1,986,639)	2,011,992
Total financing sources and uses	16,714,037	20,712,668	18,700,676	(1,986,639)	2,011,992
Net change in fund balance	\$ -	\$ (42,218)	\$ (35,544)	\$ (35,544)	\$ 6,674
Unused project balances treated as revenue for financial reporting purposes			-		
Net change in fund balance			\$ (35,544)		

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Road Machinery Fund
Year Ended December 31, 2020

	Budgeted Amounts		Non-GAAP	Variance From	Variance From
	Original	Final	Actual	Original	Final
			Amounts	Favorable	Favorable
				(Unfavorable)	(Unfavorable)
Resources (inflows):					
Departmental	\$ 5,532,985	\$ 5,564,697	\$ 5,174,802	\$ (358,183)	\$ (389,895)
Miscellaneous	530,538	562,565	224,034	(306,504)	(338,531)
Transfers from other funds	2,864,668	2,770,539	2,770,539	(94,129)	-
Amounts available for appropriations	8,928,191	8,897,801	8,169,375	(758,816)	(728,426)
Charges to appropriations (outflows):					
Transportation	8,928,191	8,905,016	6,741,925	2,186,266	2,163,091
Total charges to appropriations	8,928,191	8,905,016	6,741,925	2,186,266	2,163,091
Net change in fund balance	\$ -	\$ (7,215)	\$ 1,427,450	\$ 1,427,450	\$ 1,434,665

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Water Fund
Year Ended December 31, 2020

	Budgeted Amounts		Non-GAAP	Variance From	Variance From
	Original	Final	Actual	Original	Final
			Amounts	Favorable	Favorable
				(Unfavorable)	(Unfavorable)
Budgetary fund balance, January 1	\$ 1,200,000	\$ 1,200,000	\$ -	\$ (1,200,000)	\$ (1,200,000)
Resources (inflows):					
Departmental	1,679,450	1,675,761	1,686,629	7,179	10,868
Service for Other Governments	-	-	-	-	-
Interest on Investments	12,535	38,969	14,658	2,123	(24,311)
Miscellaneous	27,614	298,887	314,637	287,023	15,750
Amounts available for appropriation	<u>2,919,599</u>	<u>3,213,617</u>	<u>2,015,924</u>	<u>(903,675)</u>	<u>(1,197,693)</u>
Charges to appropriations (outflows):					
Home and Community Services	171,682	329,877	329,877	(158,195)	-
Nondepartmental:					
Transfer to other funds	<u>2,747,917</u>	<u>2,883,740</u>	<u>2,883,740</u>	<u>(135,823)</u>	<u>-</u>
Total charges to appropriations	<u>2,919,599</u>	<u>3,213,617</u>	<u>3,213,617</u>	<u>(294,018)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(1,197,693)</u>	<u>\$ (1,197,693)</u>	<u>\$ (1,197,693)</u>
Budgetary fund balance is not a current year revenue for budgetary purposes			-		
Unused project balances treated as revenue for financial reporting purposes			-		
Net change in fund balance			<u>\$ (1,197,693)</u>		

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Library Fund
Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance From</u>	<u>Variance From</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Original</u>	<u>Final</u>
			<u>Amounts</u>	<u>Favorable</u>	<u>Favorable</u>
				<u>(Unfavorable)</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ 680,580	\$ 1,614,544	\$ -	\$ (680,580)	\$ (1,614,544)
Resources (inflows):					
Federal Aid	157,515	98,337	102,597	(54,918)	4,260
State Aid	1,106,437	1,106,991	953,748	(152,689)	(153,243)
Departmental	48,500	38,802	5,996	(42,504)	(32,806)
Service for Other Governments	7,399,736	6,862,679	6,862,680	(537,056)	1
Miscellaneous	10,050	10,354	3,304	(6,746)	(7,050)
Transfers from other funds	4,554,140	4,890,236	4,267,718	(286,422)	(622,518)
Amounts available for appropriation	13,956,958	14,621,943	12,196,043	(1,760,915)	(2,425,900)
Charges to appropriations (outflows):					
Culture and Recreation	13,556,276	14,151,605	10,695,775	2,860,501	3,455,830
Total charges to appropriations	13,556,276	14,151,605	10,695,775	2,860,501	3,455,830
Other Financing Uses					
Transfer to other funds	325,682	503,616	503,615	(177,933)	1
Total financing sources and uses	325,682	503,616	503,615	(177,933)	1
Net change in fund balance	\$ 75,000	\$ (33,278)	\$ 996,653	\$ 921,653	\$ 1,029,931

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Library Grants Fund
Year Ended December 31, 2020

	Budgeted Amounts		Non-GAAP	Variance From	Variance From
	Original	Final	Actual	Original	Final
			Amounts	Favorable	Favorable
				(Unfavorable)	(Unfavorable)
Resources (inflows):					
Federal Aid	\$ -	\$ 179,461	\$ (7,696)	\$ (7,696)	\$ (187,157)
State Aid	556,243	1,539,298	1,432,928	876,685	(106,370)
Service for Other Governments	-	16,681	-	-	(16,681)
Miscellaneous	375,000	9,072,004	420,251	45,251	(8,651,753)
Transfers from other funds	-	-	-	-	-
Amounts available for appropriation	<u>931,243</u>	<u>10,807,444</u>	<u>1,845,483</u>	<u>914,240</u>	<u>(8,961,961)</u>
Charges to appropriations (outflows):					
Culture and Recreation	<u>931,243</u>	<u>4,222,723</u>	<u>699,488</u>	<u>231,755</u>	<u>3,523,235</u>
Total charges to appropriations	<u>931,243</u>	<u>4,222,723</u>	<u>699,488</u>	<u>231,755</u>	<u>3,523,235</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 6,584,721</u>	<u>\$ 1,145,995</u>	<u>\$ 1,145,995</u>	<u>\$ (5,438,726)</u>

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Community Development Fund
Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance From</u>	<u>Variance From</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Original</u>	<u>Final</u>
			<u>Amounts</u>	<u>Favorable</u>	<u>Favorable</u>
				<u>(Unfavorable)</u>	<u>(Unfavorable)</u>
Resources (inflows):					
Federal Aid	\$ 3,106,462	\$ 19,979,814	\$ 2,464,981	\$ (641,481)	\$ (17,514,833)
State Aid	1,550,649	7,887,409	780,099	(770,550)	(7,107,310)
Departmental	-	(44,680)	22,074	22,074	66,754
Miscellaneous	-	(20,244)	575	575	20,819
Amounts available for appropriation	<u>4,657,111</u>	<u>27,802,299</u>	<u>3,267,729</u>	<u>(1,389,382)</u>	<u>(24,534,570)</u>
Charges to appropriations (outflows):					
Home and Community Services	<u>4,657,111</u>	<u>28,335,921</u>	<u>4,563,491</u>	<u>93,620</u>	<u>23,772,430</u>
Total charges to appropriations	<u>4,657,111</u>	<u>28,335,921</u>	<u>4,563,491</u>	<u>93,620</u>	<u>23,772,430</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (533,622)</u>	<u>\$ (1,295,762)</u>	<u>\$ (1,295,762)</u>	<u>\$ (762,140)</u>

COUNTY OF ONONDAGA, NEW YORK
Budgetary Comparison Schedule
Budget and Actual (Non-GAAP Budgetary Basis)
Debt Service Fund
Year Ended December 31, 2020

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual	From Original
			Amounts	Favorable
				(Unfavorable)
Budgetary fund balance, January 1	\$ -	\$ 8,022,524	\$ 8,022,524	\$ 8,022,524
Resources (inflows):				
Transfers from other funds	68,967,649	86,856,681	86,856,681	17,889,032
Amounts available for appropriation	68,967,649	94,879,205	94,879,205	25,911,556
Charges to appropriations (outflows):				
General government support	8,942,818	14,697,930	14,697,930	(5,755,112)
Education	3,708,530	4,570,399	4,570,399	(861,869)
Public safety	2,670,142	2,656,142	2,656,142	14,000
Health	764,149	764,149	764,149	-
Transportation	10,753,829	17,688,166	17,688,166	(6,934,337)
Culture and recreation	6,950,400	8,972,088	8,972,088	(2,021,688)
Home and community services:				
Bear trap/Ley creek	31,930	44,386	44,386	(12,456)
Bloody brook	81,366	81,366	81,366	-
Central sanitary districts	31,709,713	35,927,945	35,927,945	(4,218,232)
Harbor brook	15,120	15,120	15,120	-
Meadow brook	282,022	282,022	282,022	-
Water fund	3,057,630	9,179,492	9,179,492	(6,121,862)
Total home and community services	35,177,781	45,530,331	45,530,331	(10,352,550)
Total charges to appropriations	68,967,649	94,879,205	94,879,205	(25,911,556)
Budgetary fund balance, December 31	\$ -	\$ -	\$ -	\$ -
Interest revenue not considered for budgetary purposes			178,504	
Miscellaneous revenue exclusivity payment			2,743,681	
Other financing sources not considered for budgetary purposes:				
Budgetary fund balance is not a current year revenue for budgetary purposes			(8,022,524)	
Bond premium			908,876	
Unused project balances treated as revenue for financial reporting purposes			300,078	
Unbudgeted participation in debt service external sources			87,135	
Net change in fund balance			\$ (3,804,250)	

STATISTICAL SECTION
(UNAUDITED)

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

	Fiscal Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Governmental activities				
Net invested in capital assets	\$ 776,806,016	\$ 943,407,659	\$ 934,565,871	\$ 887,775,290
Restricted	24,805,553	24,925,639	29,882,211	32,399,308
Unrestricted	(120,866,799)	(291,587,619)	(375,254,568)	(371,702,041)
Total governmental activities net position	<u>\$ 680,744,770</u>	<u>\$ 676,745,679</u>	<u>\$ 589,193,514</u>	<u>\$ 548,472,557</u>
Business-type activities				
Net invested in capital assets	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	-	-
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary government				
Net invested in capital assets	\$ 776,806,016	\$ 943,407,659	\$ 934,565,871	\$ 887,775,290
Restricted	24,805,553	24,925,639	29,882,211	32,399,308
Unrestricted	(120,866,799)	(291,587,619)	(375,254,568)	(371,702,041)
Total primary government net position	<u>\$ 680,744,770</u>	<u>\$ 676,745,679</u>	<u>\$ 589,193,514</u>	<u>\$ 548,472,557</u>

Fiscal Year					
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 903,030,795	\$ 907,560,538	\$ 894,278,606	\$ 904,870,170	\$ 891,786,800	\$ 900,548,747
29,400,591	21,994,413	17,815,148	50,798,992	85,103,223	92,128,182
(392,991,891)	(469,470,000)	(548,532,611)	(937,529,566)	(923,940,606)	(907,669,695)
<u>\$ 539,439,495</u>	<u>\$ 460,084,951</u>	<u>\$ 363,561,143</u>	<u>\$ 18,139,596</u>	<u>\$ 52,949,417</u>	<u>\$ 85,007,234</u>
\$ -	\$ -	\$ -	\$ 7,986,808	\$ 7,927,749	\$ 8,392,703
-	-	13,900,000	13,896,594	13,730,951	14,023,576
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,900,000</u>	<u>\$ 21,883,402</u>	<u>\$ 21,658,700</u>	<u>\$ 22,416,279</u>
\$ 903,030,795	\$ 907,560,538	\$ 894,278,606	\$ 912,856,978	\$ 899,714,549	\$ 908,941,450
29,400,591	21,994,413	17,815,148	50,798,992	85,103,223	92,128,182
(392,991,891)	(469,470,000)	(939,718,347)	(923,632,972)	(910,209,655)	(893,646,119)
<u>\$ 539,439,495</u>	<u>\$ 460,084,951</u>	<u>\$ (27,624,593)</u>	<u>\$ 40,022,998</u>	<u>\$ 74,608,117</u>	<u>\$ 107,423,513</u>

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

	Fiscal Year		
	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenses			
Governmental activities:			
General government support	\$ 168,264,794	\$ 167,937,434	\$ 163,070,675
Education	67,898,863	51,230,463	58,500,840
Public safety	141,546,415	151,420,062	160,050,080
Health	109,899,660	123,164,947	122,005,552
Transportation	41,477,441	44,554,903	52,391,343
Economic assistance and opportunity	283,357,681	304,096,029	304,315,508
Culture and recreation	35,394,512	38,422,777	46,524,048
Home and community services	85,755,517	85,256,094	88,411,166
Interest on long-term debt	22,144,792	21,816,079	21,967,688
Total governmental activities expenses	<u>955,739,675</u>	<u>987,898,788</u>	<u>1,017,236,900</u>
Business-type activities:			
GSSDC	-	-	-
Total business-type activities expenses	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government expenses	<u>\$ 955,739,675</u>	<u>\$ 987,898,788</u>	<u>\$ 1,017,236,900</u>
 Program Revenues			
Governmental activities:			
Charges for services	\$ 200,299,414	\$ 211,473,766	\$ 196,227,634
Operating grants and contributions	213,197,032	214,295,520	217,515,933
Capital grants and contributions	30,235,526	55,211,478	26,009,155
Total governmental activities program revenues	<u>443,731,972</u>	<u>480,980,764</u>	<u>439,752,722</u>
Business-type activities:			
Capital grants and contributions	-	-	-
Total business-type activities program revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government program revenues	<u>\$ 443,731,972</u>	<u>\$ 480,980,764</u>	<u>\$ 439,752,722</u>
 Net (Expense)/Revenue			
Governmental activities	\$ (512,007,703)	\$ (506,918,024)	\$ (577,484,178)
Business-type activities	-	-	-
Total primary government net expense	<u>\$ (512,007,703)</u>	<u>\$ (506,918,024)</u>	<u>\$ (577,484,178)</u>
 General Revenues and Other Changes in Net Position			
Governmental activities:			
Real property taxes	\$ 164,188,059	\$ 161,254,615	\$ 150,423,597
Sales tax and use tax	316,703,720	332,217,015	339,658,462
Investment earnings	2,146,754	1,757,948	1,553,584
Tobacco settlement proceeds	6,688,826	6,821,381	6,817,145
Termination payments	-	-	-
Participation in debt service-external sources	893,198	666,894	656,747
Special item (ONCENTER and Van Duyn transfer)	-	201,080	(7,046,875)
Total governmental activities	<u>490,620,557</u>	<u>502,918,933</u>	<u>492,062,660</u>
Business-type activities:			
Other revenue	-	-	-
Promissory note	-	-	-
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 490,620,557</u>	<u>\$ 502,918,933</u>	<u>\$ 492,062,660</u>
 Change in Net Position			
Governmental activities	\$ (21,387,146)	\$ (3,999,091)	\$ (85,421,518)
Business-type activities	-	-	-
Total primary government	<u>\$ (28,229,300)</u>	<u>\$ (3,999,091)</u>	<u>\$ (85,421,518)</u>

Fiscal Year						
2014	2015	2016	2017	2018	2019	2020
\$ 163,395,435	\$ 171,239,059	\$ 175,648,579	\$ 170,949,357	\$ 159,652,977	\$ 165,551,135	\$ 161,226,493
50,010,541	46,408,925	57,731,128	55,382,890	52,324,767	55,053,294	\$ 34,746,041
155,199,410	153,257,764	168,709,135	176,714,172	167,181,790	160,112,399	\$ 161,870,436
53,777,244	55,532,742	59,729,022	93,669,595	33,619,424	43,908,644	\$ 72,782,442
50,653,570	49,413,037	49,679,564	45,991,780	48,332,477	47,246,527	\$ 46,181,765
317,196,014	291,562,500	315,744,468	306,058,543	290,580,851	293,437,104	\$ 283,091,170
45,693,981	42,325,012	58,764,647	58,025,792	56,835,210	55,587,558	\$ 41,690,617
99,626,016	78,331,049	105,410,196	75,716,865	89,991,351	100,796,157	\$ 89,859,855
25,015,840	26,876,170	22,301,230	16,514,253	21,532,080	20,283,298	\$ 19,278,826
960,568,051	914,946,258	1,013,717,969	999,023,247	920,050,927	941,976,116	910,727,645
-	-	-	-	325,690	512,983	472,827
-	-	-	-	325,690	512,983	472,827
\$ 960,568,051	\$ 914,946,258	\$ 1,013,717,969	\$ 999,023,247	\$ 920,376,617	\$ 942,489,099	\$ 911,200,472
\$ 169,451,827	\$ 166,420,336	\$ 185,696,599	\$ 163,715,284	\$ 174,984,224	\$ 171,360,684	\$ 158,913,463
213,713,841	214,564,050	220,038,512	216,930,071	237,244,046	237,325,342	229,775,954
11,735,005	10,579,987	18,988,179	9,383,977	14,490,209	20,134,678	15,924,122
394,900,673	391,564,373	424,723,290	390,029,332	426,718,479	428,820,704	404,613,539
-	-	-	-	8,066,705	-	-
-	-	-	-	8,066,705	-	-
\$ 394,900,673	\$ 391,564,373	\$ 424,723,290	\$ 390,029,332	\$ 434,785,184	\$ 428,820,704	\$ 404,613,539
\$ (565,667,378)	\$ (523,381,885)	\$ (588,994,679)	\$ (608,993,915)	\$ (493,332,448)	\$ (513,155,412)	\$ (506,114,106)
-	-	-	-	(325,690)	(512,983)	(472,827)
\$ (565,667,378)	\$ (523,381,885)	\$ (588,994,679)	\$ (608,993,915)	\$ (493,658,138)	\$ (513,668,395)	\$ (506,586,933)
\$ 150,635,859	\$ 151,649,933	\$ 149,383,389	\$ 152,003,605	\$ 153,282,948	\$ 153,282,948	\$ 160,719,816
349,646,335	348,914,909	345,552,868	353,069,549	377,337,825	377,337,825	369,331,963
1,282,756	1,178,423	1,022,492	962,689	1,695,335	1,695,335	1,162,477
7,712,439	11,946,032	7,985,119	5,837,151	6,320,988	6,320,988	6,870,532
-	-	5,069,500	-	-	-	-
15,669,032	659,526	626,767	597,113	459,541	459,541	87,135
-	-	-	-	-	-	-
524,946,421	514,348,823	509,640,135	512,470,107	539,096,637	539,096,637	538,171,923
-	-	-	-	242,387	242,387	1,230,406
-	-	-	13,900,000	-	-	-
-	-	-	13,900,000	242,387	242,387	1,230,406
\$ 524,946,421	\$ 514,348,823	\$ 509,640,135	\$ 526,370,107	\$ 539,339,024	\$ 539,339,024	\$ 539,402,329
\$ (40,720,957)	\$ (9,033,062)	\$ (79,354,544)	\$ (96,523,808)	\$ 45,764,189	\$ 34,809,821	\$ 32,057,817
-	-	-	13,900,000	7,983,402	(224,702)	757,579
\$ (40,720,957)	\$ (9,033,062)	\$ (79,354,544)	\$ (82,623,808)	\$ 53,747,591	\$ 34,585,119	\$ 32,815,396

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

	Fiscal Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	5,286,175	7,434,194	7,942,774	7,309,456
Committed	-	-	5,000,000	5,000,000
Assigned	28,919,636	25,068,778	16,326,067	7,325,091
Unassigned	64,988,261	67,287,910	67,682,890	68,071,369
Total general fund	<u>\$ 99,194,072</u>	<u>\$ 99,790,882</u>	<u>\$ 96,951,731</u>	<u>\$ 87,705,916</u>
Water Environment Protection Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	638,350	920,616	1,002,740	891,232
Restricted	-	-	-	-
Assigned	34,737,761	36,693,395	40,631,949	42,923,834
Total water environment protection fund	<u>\$ 35,376,111</u>	<u>\$ 37,614,011</u>	<u>\$ 41,634,689</u>	<u>\$ 43,815,066</u>
Debt Service Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Restricted	40,817,343	14,073,346	18,740,055	21,570,884
Assigned	-	22,728,788	18,284,782	13,491,314
Total debt service fund	<u>\$ 40,817,343</u>	<u>\$ 36,802,134</u>	<u>\$ 37,024,837</u>	<u>\$ 35,062,198</u>
Capital Projects Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	-	2,807	-	-
Restricted	7,436,576	2,222,194	2,517,575	2,204,425
Assigned	-	-	-	29,480,015
Unassigned	-	(26,333,991)	(27,033,703)	-
Total capital projects fund	<u>\$ 7,436,576</u>	<u>\$ (24,108,990)</u>	<u>\$ (24,516,128)</u>	<u>\$ 31,684,440</u>
All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Debt service funds	-	2,064,580	1,019,785	934,191
Nonspendable	1,430,751	8,630,099	8,624,581	8,624,000
Restricted	-	26,012,076	-	-
Assigned	26,301,155	(202,727)	15,338,688	23,646,492
Unassigned	-	-	(368,538)	(460,412)
Total all other governmental funds	<u>\$ 27,731,906</u>	<u>\$ 36,504,028</u>	<u>\$ 24,614,516</u>	<u>\$ 32,744,271</u>

Fiscal Year											
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>					
\$	-	\$	-	\$	-	\$	-				
	-		-		-		-				
	6,646,513		6,028,457		6,456,136		5,900,420		5,981,094		6,104,815
	5,000,000		5,000,000		-		-		-		-
	17,451,521		13,335,100		8,388,852		1,724,462		1,791,457		1,791,457
	61,412,682		50,301,296		52,129,106		64,474,895		71,261,039		96,042,003
\$	<u>90,510,716</u>	\$	<u>74,664,853</u>	\$	<u>66,974,094</u>	\$	<u>72,099,777</u>	\$	<u>79,033,590</u>	\$	<u>103,938,275</u>
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	-		-		-		-		-		-
	786,274		752,517		769,431		714,827		720,286		750,678
	-		-		-		27,708,673		25,516,218		29,193,598
	42,109,751		35,658,580		31,775,091		-		-		-
\$	<u>42,896,025</u>	\$	<u>36,411,097</u>	\$	<u>32,544,522</u>	\$	<u>28,423,500</u>	\$	<u>26,236,504</u>	\$	<u>29,944,276</u>
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	19,168,007		14,399,015		10,634,411		10,056,558		10,263,389		11,276,986
	9,952,399		9,406,152		7,150,279		5,564,333		4,817,847		-
\$	<u>29,120,406</u>	\$	<u>23,805,167</u>	\$	<u>17,784,690</u>	\$	<u>15,620,891</u>	\$	<u>15,081,236</u>	\$	<u>11,276,986</u>
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	-		-		-		-		-		-
	-		-		-		-		-		-
	1,541,206		1,092,837		760,290		372,832		42,840,969		40,661,522
	32,892,665		40,726,204		29,270,354		22,020,447		-		-
	-		-		-		-		-		-
\$	<u>34,433,871</u>	\$	<u>41,819,041</u>	\$	<u>30,030,644</u>	\$	<u>22,393,279</u>	\$	<u>42,840,969</u>	\$	<u>40,661,522</u>
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	-		-		-		-		-		-
	-		-		-		-		-		-
	809,788		795,470		660,489		4,587,480		5,596,456		1,750,150
	8,691,378		6,502,561		6,420,447		12,660,929		16,399,431		14,787,989
	19,541,557		14,914,130		9,999,546		3,952,534		1,866,082		16,576,511
	(23,705)		(4,558,473)		(12,848,506)		(8,505,840)		(8,892,199)		(5,882,996)
\$	<u>29,019,018</u>	\$	<u>17,653,688</u>	\$	<u>4,231,976</u>	\$	<u>12,695,103</u>	\$	<u>14,969,770</u>	\$	<u>27,231,654</u>

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

	Fiscal Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Revenues				
Real property taxes and tax items	\$ 159,906,576	\$ 157,356,977	\$ 152,822,237	\$ 151,709,781
Sales tax and use tax	316,703,720	332,217,015	339,658,462	349,646,335
Federal aid	118,766,975	127,052,967	126,443,049	108,983,638
State aid	124,665,583	142,454,031	117,082,039	116,465,208
Departmental	119,803,507	124,833,575	123,236,938	111,214,381
Services for other governments	67,633,604	70,159,905	44,563,260	45,662,870
Tobacco settlement proceeds	6,688,826	6,821,381	6,817,145	7,712,439
Interest on investments	2,075,438	1,699,737	1,514,778	1,239,555
Miscellaneous	14,213,726	13,388,065	17,336,148	18,222,449
Total revenues	<u>930,457,955</u>	<u>975,983,653</u>	<u>929,474,056</u>	<u>910,856,656</u>
Expenditures				
General government	150,645,016	143,436,270	134,856,773	145,255,951
Education	47,952,884	39,572,323	44,611,060	48,502,886
Public safety	122,444,760	131,927,650	134,371,600	133,386,620
Health	99,230,390	114,665,022	108,522,081	60,486,588
Transportation	26,982,740	25,696,539	28,688,474	30,542,745
Economic assistance and opportunity	276,596,788	296,129,276	295,591,563	301,568,110
Culture and recreation	29,150,063	30,352,729	37,241,630	37,067,086
Home and community services	70,676,114	66,608,800	69,678,033	71,163,559
Capital outlay	104,939,126	167,688,051	152,184,373	78,803,290
Debt service:				
Principal	27,381,800	33,136,216	33,069,102	49,926,669
Interest	19,857,818	19,206,417	20,384,574	23,246,312
Total expenditures	<u>975,857,499</u>	<u>1,068,419,293</u>	<u>1,059,199,263</u>	<u>979,949,816</u>
Excess of revenues over (under) expenditures	<u>(45,399,544)</u>	<u>(92,435,640)</u>	<u>(129,725,207)</u>	<u>(69,093,160)</u>
Other Financing Sources (Uses)				
Transfers in	73,898,633	84,253,948	89,343,668	101,402,949
Transfers out	(73,898,633)	(84,253,948)	(89,343,668)	(101,402,949)
Termination payments	-	-	-	-
Proceeds of long-term borrowings	33,755,000	51,425,000	67,870,000	34,800,000
Refunding bond	-	20,615,000	-	19,600,000
Payments to refund bond escrow agent	-	(22,680,624)	-	(22,333,870)
Participation in debt service-external sources	9,987,427	13,301,703	42,585,021	74,265,173
Bond premium	2,658,087	5,619,538	8,451,437	6,298,202
Principal Forgiveness	-	-	-	11,765,901
Special item (ONCENTER and Van Duyn transfer)	-	201,080	(73,671)	-
Total other financing sources (uses)	<u>46,400,514</u>	<u>68,481,697</u>	<u>118,832,787</u>	<u>124,395,406</u>
Net change in fund balance	<u>\$ 1,000,970</u>	<u>\$ (23,953,943)</u>	<u>\$ (10,892,420)</u>	<u>\$ 55,302,246</u>
Debt service as a percentage of noncapital expenditures	4.8%	5.4%	5.8%	5.9%

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 150,178,378	\$ 147,441,133	\$ 151,740,842	\$ 150,015,386	\$ 153,005,489	\$ 159,330,965
348,914,909	345,552,868	353,069,549	377,337,825	384,628,014	369,331,963
113,355,117	118,117,030	106,214,358	110,480,943	120,167,237	116,506,801
111,788,920	120,909,661	120,099,690	141,253,312	137,292,784	129,193,275
114,928,901	118,970,958	107,884,110	109,266,088	114,819,744	114,040,626
31,434,986	36,458,050	33,521,752	41,515,061	38,977,733	33,710,968
6,600,032	13,331,119	5,837,151	6,320,988	5,988,977	6,870,532
1,148,738	1,008,066	958,681	1,668,814	2,952,364	1,061,244
19,106,398	24,516,977	26,903,709	26,760,801	23,169,025	17,436,044
897,456,379	926,305,862	906,229,842	964,619,218	981,001,367	947,482,418
152,473,885	146,494,024	151,364,453	158,581,399	160,632,614	150,558,974
45,292,138	49,568,469	51,568,295	50,815,565	54,671,540	34,589,933
135,293,980	143,802,737	152,946,037	151,068,033	158,694,108	151,328,551
56,412,886	56,607,515	51,664,433	49,897,795	50,592,249	64,224,148
29,377,796	27,785,554	26,804,415	32,314,824	32,297,093	27,335,097
284,851,745	301,809,696	295,173,754	298,564,944	297,058,316	276,629,874
39,388,316	51,348,892	47,671,025	51,738,619	48,112,663	33,991,860
69,091,114	74,381,500	65,923,016	65,458,841	68,923,098	65,996,171
118,429,089	88,563,305	74,313,946	100,833,362	78,248,898	94,285,348
44,154,474	51,322,148	46,706,180	49,402,895	48,199,722	46,354,518
24,166,107	26,270,621	24,551,685	24,389,224	24,196,836	25,367,518
998,931,530	1,017,954,461	988,687,239	1,033,065,501	1,021,627,137	970,661,992
(101,475,151)	(91,648,599)	(82,457,397)	(68,446,283)	(40,625,770)	(23,179,574)
107,239,115	114,070,480	107,703,724	115,567,933	119,069,864	115,451,557
(107,239,115)	(114,070,480)	(107,703,724)	(115,567,933)	(119,069,864)	(115,451,557)
-	5,069,500	-	-	-	-
82,550,000	26,500,000	21,780,000	51,960,000	44,777,388	50,395,000
11,370,000	131,475,000	33,835,000	-	24,395,000	24,750,000
(12,932,472)	(149,930,121)	(40,797,119)	-	(27,471,681)	(29,249,397)
11,007,443	28,190,261	15,759,692	14,150,524	17,649,344	6,634,827
4,448,325	18,717,769	9,091,904	2,002,383	8,205,238	5,539,788
-	-	-	-	-	-
-	-	-	-	-	-
96,443,296	60,022,409	39,669,477	68,112,907	67,555,289	58,070,218
\$ (5,031,855)	\$ (31,626,190)	\$ (42,787,920)	\$ (333,376)	\$ 26,929,519	\$ 34,890,644
8.1%	7.8%	8.3%	7.8%	7.7%	8.2%

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

Fiscal Year Ended	REAL PROPERTY		EXEMPTIONS		TAXABLE		Taxable Assessed Value To Full Value	Per \$1,000 Full Value Tax Rate
	Assessed Value	Full Value	Assessed Value	Full Value	Assessed Value	Full Value		
2011	\$ 25,954,729	\$ 31,971,757	\$ 6,228,214	\$ 7,084,921	\$ 19,726,515	\$ 24,886,836	79.26%	\$ 7.04
2012	28,510,192	32,283,535	6,507,879	7,244,642	22,002,313	25,038,893	87.87%	5.82
2013	28,839,884	32,727,383	7,302,159	7,302,159	21,537,725	25,425,224	84.71%	5.56
2014	28,913,376	34,461,789	7,328,614	8,678,972	21,584,762	25,782,817	83.72%	5.46
2015	29,119,967	34,777,467	7,333,120	8,719,333	21,786,847	26,058,134	83.61%	5.37
2016	29,320,386	35,079,232	7,369,203	8,783,993	21,951,184	26,295,239	83.48%	5.31
2017	29,609,363	35,611,353	7,387,032	8,881,605	22,222,331	26,729,748	83.14%	5.28
2018	30,025,581	36,152,550	7,526,622	9,085,608	22,498,959	27,066,942	84.91%	5.23
2019	30,175,876	36,354,286	7,194,395	8,538,600	22,981,481	27,815,686	84.74%	5.23
2020	31,365,592	38,628,729	7,793,952	9,644,430	23,571,640	28,894,299	81.32%	5.13

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

<u>TAXPAYER</u>	2020			2011		
	Taxable Assessed Value	Rank	Percentage Of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage Of Total Taxable Assessed Value
National Grid / Niagra Mohawk	\$ 1,049,370,934	1	3.62%	\$ 780,429,080	1	2.93%
Verizon / NY Telephone Co.	98,912,961	2	0.34%	220,318,751	2	0.83%
Allied Corp	74,549,179	3	0.26%			
BVSHSSF Syracuse LLC	66,200,000	4	0.23%	-		-
CSX Rail Road	62,689,982	5	0.22%	-		-
Wegmans Food Market	57,154,744	6	0.20%	49,361,100	5	0.19%
Dominion Pipeline	49,772,945	7	0.17%	-		-
Bristol Myers Squibb	38,797,800	8	0.13%	44,691,800	6	0.17%
NYSEG	37,805,551	9	0.13%			
Upstate Portfolio LLC	37,256,900	10	0.13%			
HUB Properties Trust	-		-	77,575,856	3	0.29%
Shoppingtown Mall LP	-		-	53,621,400	4	0.20%
Great Northern Holdings				38,756,700	7	0.15%
Aldi Inc.	-		-	35,715,000	8	0.13%
Syracuse Mob LLC				26,217,751	9	0.10%
Nob Hill of Syracuse Apartments	-		-	23,970,000	10	0.09%
Total	<u>\$ 1,572,510,996</u>		<u>5.43%</u>	<u>\$ 1,350,657,438</u>		<u>5.08%</u>

COUNTY OF ONONDAGA, NEW YORK

Property Tax Levies and Collections

Last Ten Fiscal Years

Schedule 7

<u>Fiscal Year Ended</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy</u>			<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>	<u>Collections in Subsequent Years</u>	<u>Amount</u>	<u>Percentage of Levy</u>
2011	377,756,416	362,859,235	96.06%	14,486,747	377,345,982	99.89%
2012	387,239,302	372,065,190	96.08%	14,684,992	386,750,182	99.87%
2013	386,275,561	372,123,350	96.34%	13,607,775	385,731,125	99.86%
2014	395,967,415	381,678,459	96.39%	13,563,682	395,242,141	99.82%
2015	405,432,966	389,240,124	96.01%	13,293,692	402,533,816	99.28%
2016	407,376,849	389,827,755	95.69%	14,300,243	404,127,998	99.20%
2017	413,189,158	396,226,926	95.89%	12,605,511	408,832,437	98.95%
2018	422,670,747	403,771,018	95.53%	11,060,032	414,831,050	98.15%
2019	437,962,636	420,567,420	96.03%	5,881,912	426,449,332	97.37%
2020	447,373,916	430,792,339	96.29%	NA	NA	NA

COUNTY OF ONONDAGA, NEW YORK
Overlapping and Underlying Governmental Activities Debt
As of December 31, 2020
(dollars in thousands)
Schedule 8

<u>GOVERNMENTAL UNIT</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>
County of Onondaga	\$ 675,120	36.00%
Total Overlapping Debt	<u>\$ 675,120</u>	<u>36.00%</u>
Political subdivisions within Onondaga County:		
Towns (as of 12/31/2015)	\$ 69,111	3.69%
Villages (as of 5/31/2016)	35,389	1.89%
School districts (as of 6/30/2016)	461,876	24.63%
City of Syracuse and city schools (as of 6/30/2016)	425,293	22.68%
Fire districts (as of 12/31/2015)	208,434	11.11%
Total Underlying Debt	<u>\$ 1,200,103</u>	<u>64.00%</u>
Total Overlapping and Underlying Debt	\$ 1,875,223	100.00%

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Debt limit	\$ 1,701,089	\$ 1,747,508	\$ 1,776,162	\$ 1,795,016	\$ 1,826,391	\$ 1,841,236	\$ 1,858,472	\$ 1,879,661	\$ 1,892,131	\$ 1,916,514
Total net debt applicable to limit	192,911	218,412	237,955	238,377	282,702	274,989	263,502	281,916	294,257	311,112
Legal debt margin	\$ 1,508,178	\$ 1,529,096	\$ 1,538,207	\$ 1,556,639	\$ 1,543,689	\$ 1,566,247	\$ 1,594,970	\$ 1,597,745	\$ 1,597,874	\$ 1,605,402
Total net debt applicable to the limit as a percentage of debt limit	11.34%	12.50%	13.40%	13.28%	15.48%	14.94%	14.18%	15.00%	15.55%	16.23%

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed value - 5 year average \$27,378,768

Legal debt margin:

Debt limit (7% of total assessed value)	1,916,514
Debt applicable to limit:	
General obligation bonds	675,120
Bond Anticipation Notes	-
Less: Excludable debt	(364,008)
Total net debt applicable to limit	<u>311,112</u>
Legal debt margin	<u>\$1,605,402</u>

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

General Bonded Debt Outstanding

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Percentage of Actual Taxable Value of Property</u>	<u>Per Capita</u>
2011	\$ 262,222	1.05%	\$ 561
2012	289,604	1.14%	620
2013	333,656	1.29%	712
2014	340,318	1.31%	727
2015	391,530	1.49%	836
2016	384,795	1.44%	822
2017	370,580	1.40%	796
2018	388,185	1.45%	830
2019	396,857	1.47%	859
2020	410,997	1.50%	

Other Governmental Activities Debt

<u>Fiscal Year</u>	<u>OTASC Bonds</u>	<u>EFC Loans</u>	<u>Total Other Bonds and Loans</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
2011	\$ 135,228	\$ 164,892	\$ 300,120	\$ 562,342	1.31%	\$ 1,204
2012	136,056	171,444	307,500	597,104	1.34%	1,275
2013	136,963	200,943	337,906	671,562	1.50%	1,434
2014	137,037	263,444	400,481	740,799	1.66%	1,586
2015	138,380	252,448	390,828	782,358	1.75%	1,671
2016	106,068	267,290	373,358	758,153	1.70%	1,623
2017	106,473	276,101	382,574	753,154	1.57%	1,618
2018	106,069	267,938	374,007	762,192	2.42%	1,638
2019	105,905	271,633	377,538	774,395	N/A	1,677
2020	104,853	258,679	363,532	774,529	N/A	

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

<u>Year</u>	<u>Population</u>		<u>Per Capita Personal Income</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2011	467,525	\$	42,943	70,650	7.7%
2012	467,038		44,700	67,881	7.9%
2013	468,387		45,093	66,884	6.8%
2014	468,196		44,800	70,090	5.6%
2015	467,026		46,892	69,573	4.9%
2016	468,463		47,865	68,933	4.5%
2017	465,398		31,436	68,197	4.7%
2018	467,669		32,678	67,924	4.0%
2019	461,809		N/A	67,144	3.9%
2020	460,528		34,002	67,575	8.4%

Source: US Census Bureau

COUNTY OF ONONDAGA, NEW YORK

Principal Employers Current Year and Nine Years Ago Schedule 12

<u>Employer</u>	<u>2019</u>			<u>2010</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of County Employment</u>
SUNY Upstate Medical University	7,651	1	3.07%	7,938	1	3.07%
St. Joseph's Hospital Health Center	4,755	2	1.91%	3,142	4	1.39%
Syracuse University	4,536	3	1.82%	6,504	2	2.97%
Lockheed Martin Corporation	4,100	4	1.64%	2,350	7	1.07%
P & C Food Markets	3,900	5	1.56%	-		
Crouse Hospital	3,351	6	1.34%	2,700	5	1.23%
National Grid/Niagara Mohawk	2,500	7	1.00%	1,856	8	0.85%
The Raymond Corporation	1,800	8	0.72%	-		0.00%
Wegmans Food Markets	1,459	9	0.59%	4,100	3	1.87%
Loretto	1,429	10	0.57%	2,427	6	1.11%
Raymour and Flannigan	-		0.00%	1,400	9	0.64%
Syracuse V.A. Medical Center	-		0.00%	1,400	9	0.64%
Total	<u>35,481</u>		<u>14.23%</u>	<u>33,817</u>		<u>14.84%</u>

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

Schedule 13

Full-time Employees as of January 1

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

Source: Management and Budget

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

Schedule 13

Full -time Employees as of January 1

Function/Program	2016	2017	2018	2019	2020
County Clerk	36	31	32	32	32
County Comptroller	32	29	28	24	25
County Executive	13	10	11	11	10
County Legislature	26	24	23	24	25
District Attorney	102	91	94	97	101
Diversity	0	0	0	0	4
Elections Board	16	13	16	16	16
Facilities Management	120	113	115	116	118
Finance	94	78	81	82	77
Information Technology	75	58	58	58	57
Law Department	40	35	36	37	34
Personnel Department	31	36	33	33	31
Purchasing Department	23	22	22	22	18
General Government Support	608	540	549	552	548
Corrections	183	175	0	0	0
Emergency Communications	145	135	135	135	136
Emergency Management	7	7	5	6	6
Probation	76	77	79	77	82
Sheriff	535	529	689	686	681
STOP DWI	0	0	0	0	0
Public Safety	946	923	908	904	905
Health	275	239	232	235	234
LTC Community Services	0	0	0	0	0
LTC Van Duyn	0	0	0	0	0
Adult and LTC Care	59	50	49	50	43
Mental Health Department	0	0	0	0	0
Health	334	289	281	285	277
Transportation	161	157	157	150	157
Transportation	161	157	157	150	157
Economic Development	7	8	8	6	7
Job Training Administration	2	2	2	2	2
Social Services Department-Economic Security	402	369	370	375	379
Children & Family Services	276	252	242	247	261
Veterans Service Agency	0	0	0	0	0
Economic Assistance	687	631	622	630	649
Aging and Youth	0	0	0	0	0
Onondaga Public Libraries	43	26	24	24	37
Syracuse Branch Libraries	48	48	48	48	39
Parks and recreation	98	81	84	86	89
Culture & Recreation	189	155	156	158	165
Community development	13	13	11	14	14
Human rights commission	2	2	2	2	0
Office of the environment	2	2	2	2	2
Onondaga planning agency	18	13	16	16	16
Water board	33	0	0	0	0
Water environment protection	388	336	350	366	363
Home & Community Services	456	366	381	400	395
Total	3,381	3,061	3,054	3,079	3,096

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

<u>Function/Program</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Police protection										
Number of police personnel and officers	502	499	498	498	496	497	483	481	481	495
Number of police vehicles	208	210	211	211	211	211	211	211	211	204
Number of Stations	7	7	7	7	7	8	8	9	9	9
Highways										
Miles of streets maintained	793	793	793	793	793	793	793	793	793	793
Road signs installed	1,168	1,180	1,180	1,300	1,600	1,375	1,375	1,150	826	826
Signal lights	102	102	104	108	108	112	113	113	114	115
Parks and recreation										
Athletic fields	14	14	14	14	14	14	14	14	14	14
Miles of hiking trails	56	56	56	107	107	107	107	107	107	107
Park acreage	6,580	6,580	6,580	6,636	6,636	6,636	6,636	6,636	6,636	6,636
Parks and museums	13	13	13	13	13	13	13	13	13	13
Water environment protection										
Average design capacity of treatment plants in gallons (in thousands)	119,700	119,700	119,700	119,700	119,700	119,700	119,700	119,700	119,700	119,700
Miles of sanitary sewers	3,067	3,072	3,076	3,079	3,082	3,083	3,087	3,089	3,091	1,427
Number of pumping stations	151	153	157	157	157	157	165	165	166	183
Number of sewer units	179,863	180,967	180,326	180,765	180,741	180,741	181,814	183,849	190,793	189,836
Number of wastewater treatment facilities	6	6	6	6	6	6	6	6	6	6
Water operations										
Maximum daily capacity of plants in gallons (in thousands)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Miles of water mains	92	92	92	96	96	96	96	96	96	96
Number of service connections	51	47	47	47	47	47	47	47	47	47