

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
COUNTY of Onondaga
County of Onondaga
For the Fiscal Year Ended 12/31/2018

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

COUNTY OF Onondaga

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (CN) HEALTH RELATED FACILITY
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (MS) SELF INSURANCE
- (PN) PERMANENT
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	25,755,040	A200	28,907,324
Petty Cash	32,995	A210	32,995
TOTAL Cash	25,788,035		28,940,319
Taxes Receivable, Current	3,446,928	A250	3,181,338
Returned School Taxes Receivable	21,248,055	A280	22,248,879
Delinquent Village Taxes Rec	1,044,900	A295	902,779
Tax Sale Certificates	36,374,899	A320	40,227,086
Allowance For Uncollectible Taxes	-15,403,566	A342	-15,196,194
TOTAL Taxes Receivable (net)	46,711,216		51,363,888
Accounts Receivable	46,414,523	A380	45,305,297
Accrued Interest Receivable	85,507	A381	21,157
TOTAL Other Receivables (net)	46,500,030		45,326,454
State And Federal, Social Services	42,522,154	A400	40,993,259
Due From State And Federal Government	31,279,043	A410	35,870,885
TOTAL State And Federal Aid Receivables	73,801,197		76,864,144
Due From Other Funds	17,861,664	A391	19,918,845
TOTAL Due From Other Funds	17,861,664		19,918,845
Towns & Cities		A430	4,667
Due From Other Governments	2,677,982	A440	2,712,736
TOTAL Due From Other Governments	2,677,982		2,717,403
Prepaid Expenses	6,456,136	A480	5,900,420
TOTAL Prepaid Expenses	6,456,136		5,900,420
TOTAL Assets and Deferred Outflows of Resources	219,796,260		231,031,473

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	9,388,339	A600	11,574,061
TOTAL Accounts Payable	9,388,339		11,574,061
Accrued Liabilities	43,897,312	A601	40,423,766
TOTAL Accrued Liabilities	43,897,312		40,423,766
Other Liabilities	8,756,413	A688	14,997,498
Overpayments & Clearing Account	5,312,858	A690	
TOTAL Other Liabilities	14,069,271		14,997,498
Due To Other Funds	800,000	A630	800,000
TOTAL Due To Other Funds	800,000		800,000
Due To Other Governments	36,970,544	A631	39,125,010
Due To School Districts	24,046,183	A660	25,238,716
Due To Village, Delinquent Taxes	1,072,571	A668	927,137
TOTAL Due To Other Governments	62,089,298		65,290,863
TOTAL Liabilities	130,244,220		133,086,188
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	
Deferred Taxes	22,577,946	A694	25,845,508
TOTAL Deferred Inflows of Resources	22,577,946		25,845,508
TOTAL Deferred Inflows of Resources	22,577,946		25,845,508
Fund Balance			
Not in Spendable Form	8,931,599	A806	5,900,420
TOTAL Nonspendable Fund Balance	8,931,599		5,900,420
Committed Fund Balance		A913	
TOTAL Committed Fund Balance	0		0
Assigned Appropriated Fund Balance	5,000,000	A914	
Assigned Unappropriated Fund Balance	3,388,852	A915	1,724,462
TOTAL Assigned Fund Balance	8,388,852		1,724,462
Unassigned Fund Balance	49,653,643	A917	64,474,895
TOTAL Unassigned Fund Balance	49,653,643		64,474,895
TOTAL Fund Balance	66,974,094		72,099,777
TOTAL Liabilities, Deferred Inflows And Fund Balance	219,796,260		231,031,473

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	140,292,066	A1001	138,358,683
TOTAL Real Property Taxes	140,292,066		138,358,683
Other Payments In Lieu of Taxes	2,309,515	A1081	2,469,409
Interest & Penalties On Real Prop Taxes	7,413,829	A1090	7,461,862
TOTAL Real Property Tax Items	9,723,344		9,931,271
Sales And Use Tax	340,367,003	A1110	364,064,357
Tax On Hotel Room Occupancy	3,770,763	A1113	3,965,106
Emergency Telephone System Surcharge	2,954,587	A1140	2,988,693
O.T.B. Surtax	2,241	A1150	2,021
Interest & Penalties On Non-Property Taxes	48,791	A1190	84,150
TOTAL Non Property Tax Items	347,143,385		371,104,327
Treasurer Fees	441,881	A1230	462,620
Clerk Fees	3,797,758	A1255	3,604,058
Personnel Fees	88,915	A1260	95,211
Other General Departmental Income	173,029	A1289	148,911
Sheriff Fees	958,777	A1510	966,037
Altern To Incarceration Fees	11,501	A1515	10,773
Other Public Safety Departmental Income	163,854	A1589	142,657
Public Health Fees	1,099,681	A1601	1,090,904
Laboratory Fees	42,582	A1615	5,350
Mental Health Fees	70,279	A1620	96,195
Early Interven Fees For Serv	63,466	A1621	189,814
Mental Health Contri From Private Agency	458,147	A1625	106,847
Other Health Departmental Income	2,400	A1689	2,320
Parking Lots And Garages-No Tax	320,452	A1721	289,542
Repay of Medical Assistance	1,817,663	A1801	2,004,522
Repayment of Family Assistance	2,612,229	A1809	2,448,654
Repayment of Child Care	1,248,674	A1819	953,009
Repayment of Juvenile Delinquent Care	60,884	A1823	60,416
Repayment of Safety Net Assistance	1,929,598	A1840	2,577,701
Repayment of Emergency Care For Adults	1,426	A1842	
Social Services Charges	359,737	A1894	344,401
Sealer of Weights & Measures	110,510	A1962	112,465
Other Economic Assistance & Opportunity	776,098	A1989	830,118
Park And Recreational Charges	1,283,076	A2001	1,534,863
Special Recreational Facility Charges	329,808	A2025	454,053
Other Culture & Recreation Income	132,037	A2089	151,083
Sale of Steam	7,545	A2152	9,742
Sale of Cemetery Lots	87,500	A2190	76,250
TOTAL Departmental Income	18,449,507		18,768,516
General Services, Inter Government	4,568,048	A2210	4,549,672
Data Processing, Other Govts	605,268	A2228	357,688
Community College Capital Cost	500,000	A2240	500,000
Public Safety Services For Other Govts	10,531,161	A2260	10,214,123
Health Services For Other Govts Or Dist	1,717,939	A2280	1,840,904
Social Services, Other Govts	3,059,496	A2310	5,586,991

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Youth Recreation Services, Other Govts	469,269	A2350	307,223
Planning Services, other Govts	917,767	A2372	1,029,327
TOTAL Intergovernmental Charges	22,368,948		24,385,928
Interest And Earnings	570,676	A2401	1,075,265
Rental of Real Property	477,315	A2410	510,438
Commissions	186,002	A2450	188,083
TOTAL Use of Money And Property	1,233,993		1,773,786
Permits, Other	589,068	A2590	583,266
TOTAL Licenses And Permits	589,068		583,266
Fines And Forfeited Bail	48,790	A2610	48,400
Stop-Dwi Fines	612,576	A2615	585,095
Forfeitures of Deposits	1,400	A2620	250
TOTAL Fines And Forfeitures	662,766		633,745
Sales of Scrap & Excess Materials	4,478	A2650	6,736
Sales, Other	49,471	A2655	62,434
Sales of Real Property	453,693	A2660	820,944
Sales of Equipment	79,832	A2665	86,430
Insurance Recoveries	9,200	A2680	1,180
Other Compensation For Loss	20,262	A2690	52,192
TOTAL Sale of Property And Compensation For Loss	616,936		1,029,916
Gifts And Donations	13,260	A2705	7,066
Proceeds of Seized & Unclaimed Property		A2715	9,998
Unclassified (specify)	4,851,078	A2770	2,936,198
TOTAL Miscellaneous Local Sources	4,864,338		2,953,262
Interfund Revenues	57,788,555	A2801	55,856,085
TOTAL Interfund Revenues	57,788,555		55,856,085
State Aid Court Facilities	494,898	A3021	566,732
State Aid, Indigent Legal Services Fund	1,280,770	A3025	1,200,000
St Aid, District Attorney Salaries	75,685	A3030	75,685
St Aid - Other (specify)	824	A3089	468
St Aid, Education of Handicapped Child	18,164,418	A3277	20,011,659
St Aid, Probation Services	1,459,182	A3310	1,257,990
St Aid, Navigation Law Enforcement	61,839	A3315	60,358
St Aid, Unified Court Budget Sec Costs	255,157	A3330	233,335
St Aid, Other Public Safety	82,323	A3389	694,371
St Aid, Public Health	2,046,854	A3401	2,537,068
St Aid, Special Health Programs	1,466,449	A3472	780,532
St Aid, Narcotic Addiction Control	3,049,571	A3486	3,547,439
St Aid, Mental Health	13,834,953	A3490	14,662,808
St Aid, Medical Assistance	-440,470	A3601	-309,956
St Aid, Family Assistance	29,011	A3609	30,660
St Aid, Social Services Administration	13,057,975	A3610	13,400,542
St Aid, Child Care	4,420,748	A3619	4,377,802
St Aid, Juvenile Delinquent	3,595,329	A3623	3,488,431
St Aid, Safety Net	6,928,543	A3640	6,126,119
St Aid, Emergency Aid For Adults	242,567	A3642	205,848

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
St Aid, Day Care	4,033,954	A3655	3,885,419
St Aid, Services For Recipients	91,654	A3670	89,283
St Aid, Other Social Services	15,921	A3689	32,025
St Aid, Veterans Service Agencies	63,007	A3710	33,587
St Aid, Youth Programs	967,164	A3820	964,110
TOTAL State Aid	75,278,326		77,952,315
Federal Aid - Other	196,005	A4089	
Fed Aid, Crime Control	72,990	A4320	78,700
Fed Aid, Medical Assis Prog Adm	477,775	A4402	567,780
Fed Aid, Mental Health	2,797,382	A4490	2,744,994
Fed Aid, Medicaid Assistance	-849,701	A4601	-878,713
Fed Aid, Family Assistance	21,339,157	A4609	21,044,250
Fed Aid, Social Services Administration	35,853,717	A4610	35,489,117
Fed Aid, Safety Net	351,640	A4640	165,822
Fed Aid, Home Energy Assistance	-162,777	A4641	-641,296
Title Iv-B Funds	19,790,291	A4661	18,942,043
Fed Aid, Services For Recipients	263,196	A4670	206,309
Fed Aid Other Social Services	15,420,296	A4689	16,792,842
TOTAL Federal Aid	95,549,971		94,511,848
TOTAL Revenues	774,561,203		797,842,948
Interfund Transfers	298,413	A5031	288,997
TOTAL Interfund Transfers	298,413		288,997
TOTAL Other Sources	298,413		288,997
TOTAL Detail Revenues And Other Sources	774,859,616		798,131,945

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	1,044,464	A10101	1,054,123
Legislative Board, Contr Expend	453,005	A10104	374,980
Legislative Board, Empl Bnfts	572,766	A10108	525,425
TOTAL Legislative Board	2,070,235		1,954,528
District Attorney, Pers Serv	5,607,697	A11651	6,098,678
District Attorney,equip & Cap Outlay	22,543	A11652	24,094
District Attorney,contr Expend	1,936,156	A11654	2,310,826
District Attorney,empl Bnfts	2,578,568	A11658	2,482,272
TOTAL District Attorney	10,144,964		10,915,870
Public Defender,contr Expend	7,997,609	A11704	8,105,414
TOTAL Public Defender	7,997,609		8,105,414
Med Examiners & Coroners,pers Serv	1,607,447	A11851	1,415,000
Med Examiners & Coroners,equip&cap Outlay	17,227	A11852	
Med Examiners & Coroners,contr Expend	1,278,964	A11854	1,823,008
Med Examiners & Coroners,empl Bnfts	675,792	A11858	595,388
TOTAL Med Examiners & Coroners	3,579,430		3,833,396
Municipal Exec, Pers Serv	1,007,294	A12301	1,094,734
Municipal Exec, Contr Expend	117,533	A12304	130,090
Municipal Exec, Empl Bnfts	485,984	A12308	495,217
TOTAL Municipal Exec	1,610,811		1,720,041
Dir of Finance, Pers Serv	3,006,217	A13101	3,212,547
Dir of Finance, Contr Expend	1,315,032	A13104	875,972
Dir of Finance, Empl Bnfts	1,797,325	A13108	1,807,788
TOTAL Dir of Finance	6,118,574		5,896,307
Comptroller,pers Serv	1,153,457	A13151	1,117,107
Comptroller, Contr Expend	342,230	A13154	293,750
Comptroller, Empl Bnfts	682,584	A13158	641,227
TOTAL Comptroller	2,178,271		2,052,084
Auditor, Pers Serv	515,705	A13201	510,889
Auditor, Contr Expend	78,265	A13204	92,178
Auditor, Empl Bnfts	305,370	A13208	240,408
TOTAL Auditor	899,340		843,475
Budget, Pers Serv	527,901	A13401	517,675
Budget, Contr Expend	265,848	A13404	250,104
Budget, Empl Bnfts	331,034	A13408	290,567
TOTAL Budget	1,124,783		1,058,346
Purchasing, Pers Serv	1,338,582	A13451	1,370,013
Purchasing, Contr Expend	576,321	A13454	677,011
Purchasing, Empl Bnfts	715,749	A13458	666,939
TOTAL Purchasing	2,630,652		2,713,963
Assessment, Pers Serv	592,231	A13551	427,025
Assessment, Contr Expend	325,760	A13554	445,912
Assessment, Empl Bnfts	378,202	A13558	252,088
TOTAL Assessment	1,296,193		1,125,025
Clerk,pers Serv	1,352,815	A14101	1,403,128
Clerk,contr Expend	843,084	A14104	729,121

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Clerk, empl Bnfts	905,922	A14108	907,277
TOTAL Clerk	3,101,821		3,039,526
Law, Pers Serv	2,468,864	A14201	2,472,877
Law, Contr Expend	1,070,595	A14204	1,228,715
Law, Empl Bnfts	1,326,138	A14208	1,263,122
TOTAL Law	4,865,597		4,964,714
Personnel, Pers Serv	1,726,440	A14301	1,714,167
Personnel, Contr Expend	781,397	A14304	967,823
Personnel, Empl Bnfts	1,041,126	A14308	945,533
TOTAL Personnel	3,548,963		3,627,523
Elections, Pers Serv	1,243,847	A14501	1,458,221
Elections, Contr Expend	605,223	A14504	793,320
Elections, Empl Bnfts	512,268	A14508	531,611
TOTAL Elections	2,361,338		2,783,152
Buildings, Pers Serv	6,382,089	A16201	6,589,775
Buildings, Contr Expend	9,900,990	A16204	9,031,567
Buildings, Empl Bnfts	4,032,445	A16208	3,871,825
TOTAL Buildings	20,315,524		19,493,167
Central Data Process, Pers Serv	3,992,484	A16801	3,941,199
Central Data Process & Cap Outlay	106,094	A16802	270,533
Central Data Process, Contr Expend	5,546,894	A16804	5,169,738
Central Data Process, Empl Bnfts	2,340,902	A16808	2,200,278
TOTAL Central Data Process	11,986,374		11,581,748
Distribution of Sales Tax	85,499,017	A19854	91,417,876
TOTAL Distribution of Sales Tax	85,499,017		91,417,876
Other Gen Govt Support, Contr Expend	6,769,207	A19894	6,912,366
TOTAL Other Gen Govt Support	6,769,207		6,912,366
TOTAL General Government Support	178,098,703		184,038,521
Community College Tuition, contr Expend	2,728,629	A24904	3,023,817
TOTAL Community College Tuition	2,728,629		3,023,817
Contribution, community College, contr Expen	9,682,000	A24954	9,872,000
TOTAL Contribution	9,682,000		9,872,000
Education Handicapped Children	249,536	A29601	239,333
Education Handicapped Children, contr Expen	38,247,249	A29604	36,567,304
Education Handicapped Children	187,277	A29608	200,448
TOTAL Education Handicapped Children	38,684,062		37,007,085
Other Education Activities, contr Expend	249,479	A29804	199,479
TOTAL Other Education Activities	249,479		199,479
TOTAL Education	51,344,170		50,102,381
Public Safety Comm Sys, Pers Serv	8,909,460	A30201	9,123,874
Public Safety Comm Sys, Contr Expend	4,809,719	A30204	4,699,549
Public Safety Comm Sys, Empl Bnfts	4,454,698	A30208	4,230,610
TOTAL Public Safety Comm Sys	18,173,877		18,054,033
Sheriff, pers Serv	19,147,015	A31101	19,869,409
Sheriff, Equip & Cap Outlay	308,325	A31102	369,400

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Sheriff, Contr Expend	6,401,000	A31104	5,952,028
Sheriff, Empl Bnfts	11,497,794	A31108	10,788,949
TOTAL Sheriff	37,354,134		36,979,786
Probation, Pers Serv	4,724,857	A31401	4,732,464
Probation, Contr Expend	10,121,051	A31404	10,375,138
Probation, Empl Bnfts	3,023,185	A31408	2,879,051
TOTAL Probation	17,869,093		17,986,653
Juvenile Detention Home, Pers Serv	1,958,331	A31451	2,285,520
Juvenile Detention Home, Equip&cap Outlay		A31452	
Juvenile Detention Home, Contr Expend	1,740,126	A31454	1,748,296
Juvenile Detention Home, Empl Bnfts	1,065,199	A31458	1,294,263
TOTAL Juvenile Detention Home	4,763,656		5,328,079
Jail, Pers Serv	20,141,124	A31501	20,933,980
Jail, Equip & Cap Outlay	11,059	A31502	
Jail, Contr Expend	16,690,348	A31504	18,437,868
Jail, Empl Bnfts	11,398,034	A31508	10,677,809
TOTAL Jail	48,240,565		50,049,657
Penitentiary, Pers Serv	11,305,908	A31601	11,270,131
Penitentiary,contr Expend	5,617,406	A31604	3,148,927
Penitentiary, Empl Bnfts	6,575,712	A31608	6,514,500
TOTAL Penitentiary	23,499,026		20,933,558
Stop Dwi,contr Expend	657,026	A33154	621,819
Stop Dwi, Empl Bnfts	5,826	A33158	5,876
TOTAL Stop Dwi	662,852		627,695
Civil Defense, Pers Serv	239,245	A36401	257,718
Civil Defense, Contr Expend	422,682	A36404	504,804
Civil Defense, Empl Bnfts	246,487	A36408	206,478
TOTAL Civil Defense	908,414		969,000
TOTAL Public Safety	151,471,617		150,928,461
Public Health, Pers Serv	744,081	A40101	750,848
Public Health, Contr Expend	2,111,183	A40104	2,121,161
Public Health, Empl Bnfts	643,345	A40108	576,895
TOTAL Public Health	3,498,609		3,448,904
Medical Assist Clinic, Pers Serv	751,738	A40171	841,215
Medical Assist Clinic, Equip & Cap Outlay		A40172	
Medical Assist Clinic, Contr Expend	1,114,187	A40174	1,070,053
Medical Assist Clinic, Empl Bnfts	604,691	A40178	554,589
TOTAL Medical Assist Clinic	2,470,616		2,465,857
Laboratory, Pers Serv	2,347,611	A40251	2,417,665
Laboratory, Equip & Cap Outlay	11,031	A40252	
Laboratory, Contr Expend	1,284,503	A40254	1,175,533
Laboratory, Empl Bnfts	1,085,395	A40258	1,079,018
TOTAL Laboratory	4,728,540		4,672,216
Family Health Plan Ser, Pers Serv	961,949	A40351	924,956
Family Health Plan Ser, Contr Expend	339,815	A40354	581,491

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Family Health Plan Ser,empl Bnfts	801,326	A40358	758,493
TOTAL Family Health Plan Ser	2,103,090		2,264,940
Rabies Control, Pers Serv	65,401	A40421	66,966
Rabies Control, Contr Expend	114,218	A40424	119,757
Rabies Control,empl Bnfts	40,222	A40428	36,707
TOTAL Rabies Control	219,841		223,430
Physically Handicapped, Empl Bnfts	11,033	A40468	8,294
TOTAL Physically Handicapped	11,033		8,294
Public Health Other, Pers Serv	388,497	A40501	335,063
Public Health Other, Contr Expend	359,152	A40504	405,034
Public Health Other, Empl Bnfts	371,156	A40508	360,027
TOTAL Public Health Other	1,118,805		1,100,124
Early Intervention Pgm,pers Serv	696,110	A40591	710,664
Early Intervention Pgm,contr Expend	3,870,450	A40594	4,593,491
Early Intervention, Empl Ben	489,882	A40598	442,846
TOTAL Early Intervention	5,056,442		5,747,001
Insect Control, Pers Serv	172,252	A40681	261,987
Insect Control, Equip&cap Outlay		A40682	
Insect Control, Contr Expend	108,410	A40684	164,592
Insect Control, Empl Bnfts	111,994	A40688	132,729
TOTAL Insect Control	392,656		559,308
Environmental Health Prog, Pers Serv	1,563,579	A40901	1,467,859
Environmental Health Prog,equip & Cap Outl		A40902	
Environmental Health Prog, Contr Expend	791,202	A40904	766,736
Environmental Health Program	1,012,348	A40908	916,724
TOTAL Environmental Health Program	3,367,129		3,151,319
Other Public Health, Pers Serv	754	A41891	178
Other Public Health, Contr Expend	208,468	A41894	223,020
Other Public Health, Empl Bnfts	5,886	A41898	70,260
TOTAL Other Public Health	215,108		293,458
Mental Health Admin,pers Serv	379,592	A43101	619,697
Mental Health Admin,contr Expend	1,230,177	A43104	914,542
Mental Health Admin,empl Bnfts	354,955	A43108	594,574
TOTAL Mental Health Admin	1,964,724		2,128,813
Mental Health Prog,pers Serv	1,032,700	A43201	583,461
Mental Health Prog,contr Expend	16,805,620	A43204	16,923,679
Mental Health Prog, Empl Bnfts	907,458	A43208	494,152
TOTAL Mental Health Prog	18,745,778		18,001,292
Other Health, Pers Serv	220,386	A49891	223,073
Other Health, Contr Expend	218,642	A49894	120,217
Other Health, Empl Bnfts	124,922	A49898	119,046
TOTAL Other Health	563,950		462,336
TOTAL Health	44,456,321		44,527,292
Bus Operations, Contr Expend	2,409,920	A56304	2,410,238
TOTAL Bus Operations	2,409,920		2,410,238

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Other Transportation, Contr Expend	43	A56804	
TOTAL Other Transportation	43		0
TOTAL Transportation	2,409,963		2,410,238
Admin, Pers Serv	30,835,977	A60101	24,950,777
Admin, Contr Expend	23,095,841	A60104	23,550,059
Admin, Empl Bnfts	20,235,586	A60108	16,559,601
TOTAL Admin	74,167,404		65,060,437
Services For Recipients, Pers Serv		A60701	6,130,219
Services For Recipients, Contr Expend	7,655,198	A60704	7,571,606
Services For Recipients, Empl Bnfts		A60708	2,331,979
TOTAL Services For Recipients	7,655,198		16,033,804
Medical Assistance, Contr Expend	93,749	A61014	109,611
TOTAL Medical Assistance	93,749		109,611
Medical Assistance-Mmis, Contr Expend	98,557,546	A61024	99,140,769
TOTAL Medical Assistance-Mmis	98,557,546		99,140,769
Aid To Aged Blind Disabled, Contr Expend	11,282	A61034	11,282
TOTAL Aid To Aged Blind Disabled	11,282		11,282
Family Assistance, Contr Expend	21,690,894	A61094	21,397,474
TOTAL Family Assistance	21,690,894		21,397,474
Child Care, Pers Serv	1,009,056	A61191	1,151,957
Child Care, Contr Expend	49,140,484	A61194	50,393,185
Child Care, Empl Bnfts	463,704	A61198	525,238
TOTAL Child Care	50,613,244		52,070,380
Juvenile Delinquent, Contr Expend	230	A61234	
TOTAL Juvenile Delinquent	230		0
Safety Net, Contr Expend	25,693,334	A61404	23,806,465
TOTAL Safety Net	25,693,334		23,806,465
Home Energy Assistance, Contr Expend	66,126	A61414	-491,713
TOTAL Home Energy Assistance	66,126		-491,713
Emergency Aid For Adults, Contr Expend	487,681	A61424	411,950
TOTAL Emergency Aid For Adults	487,681		411,950
Serv From Other Serv Dis, Contr Expend	72,500	A61914	179,000
TOTAL Serv From Other Serv Dis	72,500		179,000
Job Train Admin, Per Serv	142,095	A62901	144,857
Job Train Admin, Contr Expend	1,314	A62904	7
Job Train Admin, Empl Bnfts	135,635	A62908	133,667
TOTAL Job Train Admin	279,044		278,531
Promotion of Industry, Pers Serv	498,147	A64201	538,270
Promotion of Industry, Contr Expend	142,829	A64204	204,468
Promotion of Industry, Empl Bnfts	223,982	A64208	244,479
TOTAL Promotion of Industry	864,958		987,217
Veterans Service, Pers Serv	193,177	A65101	209,856
Veterans Service, Equip & Cap Outlay	17,250	A65102	
Veterans Service, Contr Expend	379,119	A65104	362,063

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Veterans Service, Empl Bnfts	73,414	A65108	68,433
TOTAL Veterans Service	662,960		640,352
Programs For Aging, Pers Serv		A67721	6,201
Programs For Aging, Contr Expend	2,538	A67724	10,326
TOTAL Programs For Aging	2,538		16,527
TOTAL Economic Assistance And Opportunity	280,918,688		279,652,086
Council On The Arts, Contr Expend	1,175,381	A70104	1,241,812
TOTAL Council On The Arts	1,175,381		1,241,812
Parks, Pers Serv	5,252,270	A71101	5,310,183
Parks, Equip & Cap Outlay	13,293	A71102	99,480
Parks, Contr Expend	5,374,327	A71104	5,800,910
Parks, Empl Bnfts	3,028,536	A71108	2,805,958
TOTAL Parks	13,668,426		14,016,531
Youth Prog, Pers Serv	167,317	A73101	184,373
Youth Prog, Contr Expend	768,090	A73104	805,910
Youth Prog, Empl Bnfts	92,265	A73108	92,952
TOTAL Youth Prog	1,027,672		1,083,235
Other Performing Arts, Contr Expend	200,000	A75604	50,000
TOTAL Other Performing Arts	200,000		50,000
TOTAL Culture And Recreation	16,071,479		16,391,578
Planning, Pers Serv	1,024,108	A80201	1,079,700
Planning, Contr Expend	315,436	A80204	387,605
Planning, Empl Bnfts	631,040	A80208	629,342
TOTAL Planning	1,970,584		2,096,647
Human Rights, Pers Serv	141,733	A80401	127,659
Human Rights, Contr Expend	61,059	A80404	45,998
Human Rights, Empl Bnfts	59,346	A80408	40,638
TOTAL Human Rights	262,138		214,295
Environmental Control, Pers Serv	176,541	A80901	148,207
Environmental Control, Contr Expend	57,975	A80904	84,979
Environmental Control, Empl Bnfts	93,385	A80908	70,162
TOTAL Environmental Control	327,901		303,348
Administration, Pers Serv	75,852	A86861	32,189
Administration, Contr Expend	140,196	A86864	268,820
Administration, Empl Bnfts	150,898	A86868	142,011
TOTAL Administration	366,946		443,020
Conservation, Contr Expend	112,500	A87104	172,500
TOTAL Conservation	112,500		172,500
TOTAL Home And Community Services	3,040,069		3,229,810
Other Employee Benefits (spec)	262,891	A90898	295,812
TOTAL Employee Benefits	262,891		295,812
TOTAL Expenditures	728,073,901		731,576,179
Transfers, Other Funds	54,304,284	A99019	61,258,387

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Other Uses			
Transfers, Capital Projects Fund	172,190	A99509	171,696
TOTAL Operating Transfers	54,476,474		61,430,083
TOTAL Other Uses	54,476,474		61,430,083
TOTAL Detail Expenditures And Other Uses	782,550,375		793,006,262

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	74,664,853	A8021	66,974,094
Restated Fund Balance - Beg of Year	74,664,853	A8022	66,974,094
ADD - REVENUES AND OTHER SOURCES	774,859,616		798,131,945
DEDUCT - EXPENDITURES AND OTHER USES	782,550,375		793,006,262
Fund Balance - End of Year	66,974,094	A8029	72,099,777

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	141,289,454	A1049N	145,978,088
Est Rev - Real Property Tax Items	10,524,171	A1099N	10,156,728
Est Rev - Non Property Tax Items	352,742,684	A1199N	369,599,315
Est Rev - Departmental Income	18,971,234	A1299N	18,702,580
Est Rev - Intergovernmental Charges	21,190,806	A2399N	21,531,926
Est Rev - Use of Money And Property	520,641	A2499N	543,528
Est Rev - Licenses And Permits	575,000	A2599N	685,000
Est Rev - Fines And Forfeitures	669,894	A2649N	655,703
Est Rev - Sale of Prop And Comp For Loss	825,927	A2699N	848,443
Est Rev - Miscellaneous Local Sources	4,937,279	A2799N	3,816,034
Est Rev - Interfund Revenues	59,584,501	A2801N	58,407,893
Est Rev - State Aid	93,669,442	A3099N	102,080,236
Est Rev - Federal Aid	87,252,007	A4099N	85,745,384
TOTAL Estimated Revenues	792,753,040		818,750,858
Appropriated Fund Balance	5,000,000	A599N	0
TOTAL Estimated Other Sources	5,000,000		0
TOTAL Estimated Revenues And Other Sources	797,753,040		818,750,858

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	193,739,535	A1999N	202,032,905
App - Education	53,825,107	A2999N	54,683,612
App - Public Safety	143,963,460	A3999N	163,296,409
App - Health	40,127,845	A4999N	43,454,090
App - Transportation	2,409,878	A5999N	2,409,878
App - Economic Assistance And Opportunity	288,982,437	A6999N	286,653,260
App - Culture And Recreation	27,713,734	A7999N	20,423,702
App - Home And Community Services	3,400,322	A8999N	3,519,666
TOTAL Appropriations	754,162,318		776,473,522
Other Budgetary Purposes	43,590,722	A962N	42,277,336
TOTAL Other Uses	43,590,722		42,277,336
TOTAL Appropriations And Other Uses	797,753,040		818,750,858

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Petty Cash	300	CD210	300
TOTAL Cash	300		300
Accounts Receivable	30,000	CD380	
TOTAL Other Receivables (net)	30,000		0
Due From State And Federal Government	1,827,420	CD410	1,636,657
TOTAL State And Federal Aid Receivables	1,827,420		1,636,657
Due From Other Governments	285,745	CD440	505,211
TOTAL Due From Other Governments	285,745		505,211
Prepaid Expenses		CD480	
TOTAL Prepaid Expenses	0		0
TOTAL Assets and Deferred Outflows of Resources	2,143,465		2,142,168

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	356,860	CD600	529,094
TOTAL Accounts Payable	356,860		529,094
Accrued Liabilities	65,042	CD601	27,411
TOTAL Accrued Liabilities	65,042		27,411
Other Liabilities	836,453	CD688	72,484
TOTAL Other Liabilities	836,453		72,484
Due To Other Funds	432,617	CD630	703,956
TOTAL Due To Other Funds	432,617		703,956
Due To Other Governments	180,231	CD631	180,231
TOTAL Due To Other Governments	180,231		180,231
TOTAL Liabilities	1,871,203		1,513,176
Fund Balance			
Assigned Appropriated Fund Balance	272,262	CD914	628,992
TOTAL Assigned Fund Balance	272,262		628,992
TOTAL Fund Balance	272,262		628,992
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,143,465		2,142,168

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Community Development Income	188,329	CD2170	336,769
TOTAL Departmental Income	188,329		336,769
Sales of Equipment		CD2665	51
TOTAL Sale of Property And Compensation For Loss	0		51
Unclassified (specify)	1,831	CD2770	8,295
TOTAL Miscellaneous Local Sources	1,831		8,295
Other Aid (specify)	605,539	CD3089	541,320
TOTAL State Aid	605,539		541,320
Federal Aid - Other	4,421,811	CD4089	
Fed Aid, Community Development Act		CD4910	1,873,188
Fed Aid, Other Home And Comm Services		CD4989	2,052,018
TOTAL Federal Aid	4,421,811		3,925,206
TOTAL Revenues	5,217,510		4,811,641
Interfund Transfers	34,165	CD5031	
TOTAL Interfund Transfers	34,165		0
TOTAL Other Sources	34,165		0
TOTAL Detail Revenues And Other Sources	5,251,675		4,811,641

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Administration, Pers Serv	694,821	CD86861	750,876
Administration, Contr Expend	3,550,001	CD86864	3,523,656
Administration, Empl Brfts	191,891	CD86868	180,379
TOTAL Administration	4,436,713		4,454,911
Grants To Municipalities	539,119	CD86924	
TOTAL Grants To Municipalities	539,119		0
TOTAL Home And Community Services	4,975,832		4,454,911
TOTAL Expenditures	4,975,832		4,454,911
TOTAL Detail Expenditures And Other Uses	4,975,832		4,454,911

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-3,581	CD8021	272,262
Restated Fund Balance - Beg of Year	-3,581	CD8022	272,262
ADD - REVENUES AND OTHER SOURCES	5,251,675		4,811,641
DEDUCT - EXPENDITURES AND OTHER USES	4,975,832		4,454,911
Fund Balance - End of Year	272,262	CD8029	628,992

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	582,453	CM200	97,800
Petty Cash	8,000	CM210	8,000
TOTAL Cash	590,453		105,800
Accounts Receivable	1,492,005	CM380	1,169,196
TOTAL Other Receivables (net)	1,492,005		1,169,196
Due From State And Federal Government	11,780,057	CM410	19,936,531
TOTAL State And Federal Aid Receivables	11,780,057		19,936,531
Inventory Of Materials And Supplies	105,763	CM445	120,347
TOTAL Inventories	105,763		120,347
Prepaid Expenses	104,096	CM480	220,610
TOTAL Prepaid Expenses	104,096		220,610
Cash, Customers Deposits	3,029,599	CM235	2,568,992
TOTAL Restricted Assets	3,029,599		2,568,992
TOTAL Assets and Deferred Outflows of Resources	17,101,973		24,121,476

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	3,705,979	CM600	2,447,064
TOTAL Accounts Payable	3,705,979		2,447,064
Accrued Liabilities	2,423,247	CM601	6,315,450
TOTAL Accrued Liabilities	2,423,247		6,315,450
Due To Other Funds	10,835,748	CM630	10,439,270
TOTAL Due To Other Funds	10,835,748		10,439,270
Due To Other Governments	50,000	CM631	50,000
TOTAL Due To Other Governments	50,000		50,000
TOTAL Liabilities	17,014,974		19,251,784
Deferred Inflows of Resources			
Deferred Inflow of Resources	4,437,816	CM691	2,621,215
TOTAL Deferred Inflows of Resources	4,437,816		2,621,215
TOTAL Deferred Inflows of Resources	4,437,816		2,621,215
Fund Balance			
Not in Spendable Form	209,859	CM806	340,957
TOTAL Nonspendable Fund Balance	209,859		340,957
Assigned Appropriated Fund Balance		CM914	1,907,520
Assigned Unappropriated Fund Balance		CM915	
TOTAL Assigned Fund Balance	0		1,907,520
Unassigned Fund Balance	-4,560,676	CM917	
TOTAL Unassigned Fund Balance	-4,560,676		0
TOTAL Fund Balance	-4,350,817		2,248,477
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,101,973		24,121,476

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Other Non-Property Tax	2,789,192	CM1189	3,128,329
TOTAL Non Property Tax Items	2,789,192		3,128,329
Other General Dept Income	316,148	CM1289	345,700
Other Public Safety Income	7,157	CM1589	3,670
Other Transportation Income	1,412,583	CM1789	1,604,421
Other Culture And Recreation Income	746,565	CM2089	557,445
Other Home & Community Service Income	260,181	CM2189	480,029
TOTAL Departmental Income	2,742,634		2,991,265
Public Safety Charges, Other Governments	455,994	CM2260	734,095
Misc Revenue, Other Govts	25,000	CM2389	25,000
TOTAL Intergovernmental Charges	480,994		759,095
Interest And Earnings	134,107	CM2401	5,762
Rental of Real Property	1,321,778	CM2410	864,110
Rental, Other (specify)	3,021,975	CM2440	4,408,311
TOTAL Use of Money And Property	4,477,860		5,278,183
Sales, Other	3,108,939	CM2655	4,447,894
Minor Sales	1,537,583	CM2665	10,000
Other Compensation For Loss	351,622	CM2690	239,239
TOTAL Sale of Property And Compensation For Loss	4,998,144		4,697,133
Gifts And Donations		CM2705	2,264,950
Unclassified (specify)	3,165,606	CM2770	2,231,097
TOTAL Miscellaneous Local Sources	3,165,606		4,496,047
Interfund Revenue		CM2801	189,470
TOTAL Interfund Revenues	0		189,470
State Aid, Other	18,066,070	CM3089	39,599,077
St Aid - Other Home And Community Service	122,977	CM3989	230,117
TOTAL State Aid	18,189,047		39,829,194
Federal Aid, Other	6,907,195	CM4089	7,389,118
Fed. Aid - Other Health	6,421,089	CM4989	5,726,786
TOTAL Federal Aid	13,328,284		13,115,904
TOTAL Revenues	50,171,761		74,484,620
Interfund Transfers	4,209,329	CM5031	2,199,800
TOTAL Interfund Transfers	4,209,329		2,199,800
TOTAL Other Sources	4,209,329		2,199,800
TOTAL Detail Revenues And Other Sources	54,381,090		76,684,420

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Other General Government Support-Pers Serv	668,542	CM19891	831,981
Other Gen Govt Support-Equip & Cap Outlay	14,670	CM19892	65,581
Other General Government Support-Contr Exp	4,423,667	CM19894	7,025,167
Other General Government Support-Empl Bnft	111,591	CM19898	199,973
TOTAL Other General Government Support-Empl Bnft	5,218,470		8,122,702
TOTAL General Government Support	5,218,470		8,122,702
Other Public Safety-Pers Serv	1,347,982	CM39891	1,336,530
Other Public Safety, Equip & Cap Outlay	552,776	CM39892	367,902
Other Public Safety-Contr Expend	5,791,706	CM39894	6,151,823
Other Public Safety-Empl Bnfts	203,857	CM39898	216,690
TOTAL Other Public Safety-Empl Bnfts	7,896,321		8,072,945
TOTAL Public Safety	7,896,321		8,072,945
Other Health-Pers Serv	5,144,658	CM49891	5,047,307
Other Health-Equip & Cap Outlay	151,948	CM49892	62,782
Other Health-Contr Expend	2,743,117	CM49894	2,693,353
Other Health-Empl Benefits	2,348,332	CM49898	2,186,887
TOTAL Other Health-Empl Benefits	10,388,055		9,990,329
TOTAL Health	10,388,055		9,990,329
Other Transportation - Pers Serv	2,733	CM59891	
Other Transportation-Contr Expend		CM59894	1,309,521
Other Transportation-Empl Bnfts	1,921	CM59898	
TOTAL Other Transportation-Empl Bnfts	4,654		1,309,521
TOTAL Transportation	4,654		1,309,521
Other Economic And Development-Pers Serv	1,500,046	CM69891	1,670,961
Other Econ & Development-Equip & Cap Outla	114,717	CM69892	
Other Economic And Development-Contr Expen	21,979,483	CM69894	23,303,193
Other Economic And Development-Empl Bnfts	724,264	CM69898	853,014
TOTAL Other Economic And Development-Empl Bnfts	24,318,510		25,827,168
TOTAL Economic Assistance And Opportunity	24,318,510		25,827,168
Other Culture And Recreation-Pers Serv	68,884	CM79891	73,014
Other Culture & Rec-Equip & Cap Outlay	319,981	CM79892	223,361
Other Culture And Recreation-Contr Expend	13,734,321	CM79894	15,992,765
Other Culture And Recreation-Empl Bnfts	7,580	CM79898	7,316
TOTAL Other Culture And Recreation-Empl Bnfts	14,130,766		16,296,456
TOTAL Culture And Recreation	14,130,766		16,296,456
Other Home And Community Service-Contr Exp	1,874,282	CM89894	466,005
TOTAL Other Home And Community Service-Contr Exp	1,874,282		466,005
TOTAL Home And Community Services	1,874,282		466,005
TOTAL Expenditures	63,831,058		70,085,126
TOTAL Detail Expenditures And Other Uses	63,831,058		70,085,126

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,099,151	CM8021	-4,350,817
Restated Fund Balance - Beg of Year	5,099,151	CM8022	-4,350,817
ADD - REVENUES AND OTHER SOURCES	54,381,090		76,684,420
DEDUCT - EXPENDITURES AND OTHER USES	63,831,058		70,085,126
Fund Balance - End of Year	-4,350,817	CM8029	2,248,477

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CN) HEALTH RELATED FACILITY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		CN200	
TOTAL Cash	0		0
Accounts Receivable		CN380	109,930
TOTAL Other Receivables (net)	0		109,930
TOTAL Assets and Deferred Outflows of Resources	0		109,930

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CN) HEALTH RELATED FACILITY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	2,475,463	CN630	109,930
TOTAL Due To Other Funds	2,475,463		109,930
TOTAL Liabilities	2,475,463		109,930
Fund Balance			
Unassigned Fund Balance	-2,475,463	CN917	
TOTAL Unassigned Fund Balance	-2,475,463		0
TOTAL Fund Balance	-2,475,463		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		109,930

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CN) HEALTH RELATED FACILITY

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Unclassified (specify)	109,930	CN2770	109,930
TOTAL Miscellaneous Local Sources	109,930		109,930
TOTAL Revenues	109,930		109,930
Interfund Transfers		CN5031	6,013,507
TOTAL Interfund Transfers	0		6,013,507
TOTAL Other Sources	0		6,013,507
TOTAL Detail Revenues And Other Sources	109,930		6,123,437

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CN) HEALTH RELATED FACILITY

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Public Nursing Home, Contr Expend	249,620	CN45304	18,760
Public Nursing Home, Empl Bnfts	3,953,283	CN45308	3,629,214
TOTAL Public Nursing Home	4,202,903		3,647,974
TOTAL Health	4,202,903		3,647,974
Interfund Loans		CN97957	
TOTAL Debt Interest	0		0
TOTAL Expenditures	4,202,903		3,647,974
Transfers, Other Funds	6,132	CN99019	
TOTAL Operating Transfers	6,132		0
TOTAL Other Uses	6,132		0
TOTAL Detail Expenditures And Other Uses	4,209,035		3,647,974

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(CN) HEALTH RELATED FACILITY

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,623,642	CN8021	-2,475,463
Restated Fund Balance - Beg of Year	1,623,642	CN8022	-2,475,463
ADD - REVENUES AND OTHER SOURCES	109,930		6,123,437
DEDUCT - EXPENDITURES AND OTHER USES	4,209,035		3,647,974
Fund Balance - End of Year	-2,475,463	CN8029	

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(D) COUNTY ROAD

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	758,436	D200	
Petty Cash	1,750	D210	1,750
TOTAL Cash	760,186		1,750
Accounts Receivable	191,034	D380	4,122,461
TOTAL Other Receivables (net)	191,034		4,122,461
Prepaid Expenses	291,719	D480	265,412
TOTAL Prepaid Expenses	291,719		265,412
TOTAL Assets and Deferred Outflows of Resources	1,242,939		4,389,623

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(D) COUNTY ROAD

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	559,017	D600	449,742
TOTAL Accounts Payable	559,017		449,742
Accrued Liabilities	346,272	D601	241,864
TOTAL Accrued Liabilities	346,272		241,864
Due To Other Funds		D630	3,107,028
TOTAL Due To Other Funds	0		3,107,028
Due To Other Governments	26,952	D631	26,952
TOTAL Due To Other Governments	26,952		26,952
TOTAL Liabilities	932,241		3,825,586
Fund Balance			
Not in Spendable Form	291,719	D806	265,412
TOTAL Nonspendable Fund Balance	291,719		265,412
Assigned Unappropriated Fund Balance	18,979	D915	298,625
TOTAL Assigned Fund Balance	18,979		298,625
TOTAL Fund Balance	310,698		564,037
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,242,939		4,389,623

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(D) COUNTY ROAD

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sales And Use Tax	2,838,559	D1110	2,816,172
TOTAL Non Property Tax Items	2,838,559		2,816,172
Snow Removal Services, Other Govts	1,948,180	D2302	6,811,099
TOTAL Intergovernmental Charges	1,948,180		6,811,099
Permits, Other	34,609	D2590	20,461
TOTAL Licenses And Permits	34,609		20,461
Sales of Real Property	5,200	D2660	
Insurance Recoveries	6,252	D2680	29,516
TOTAL Sale of Property And Compensation For Loss	11,452		29,516
Unclassified (specify)	15,178	D2770	14,976
TOTAL Miscellaneous Local Sources	15,178		14,976
Interfund Revenues	3,377,160	D2801	4,003,696
TOTAL Interfund Revenues	3,377,160		4,003,696
St Aid, Consolidated Highway Aid	7,684,590	D3501	5,637,239
TOTAL State Aid	7,684,590		5,637,239
TOTAL Revenues	15,909,728		19,333,159
Interfund Transfers	28,358,776	D5031	28,900,353
TOTAL Interfund Transfers	28,358,776		28,900,353
TOTAL Other Sources	28,358,776		28,900,353
TOTAL Detail Revenues And Other Sources	44,268,504		48,233,512

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(D) COUNTY ROAD

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Street Admin, Pers Serv	581,669	D50101	633,549
Street Admin, Contr Expend	1,146,963	D50104	466,713
Street Admin, Empl Bnfts	430,041	D50108	705,425
TOTAL Street Admin	2,158,673		1,805,687
Engineering, Pers Serv	896,977	D50201	829,134
Engineering, Contr Expend	81,839	D50204	154,663
Engineering, Empl Bnfts	332,238	D50208	611,247
TOTAL Engineering	1,311,054		1,595,044
Maint of Streets, Pers Serv	6,826,214	D51101	6,901,043
Maint of Streets, Contr Expend	11,155,152	D51104	17,765,305
Maint of Streets, Empl Bnfts	5,038,997	D51108	4,234,524
TOTAL Maint of Streets	23,020,363		28,900,872
TOTAL Transportation	26,490,090		32,301,603
TOTAL Expenditures	26,490,090		32,301,603
Transfers, Other Funds	9,828,238	D99019	9,746,927
Transfers, Capital Projects Fund	8,078,589	D99509	5,931,643
TOTAL Operating Transfers	17,906,827		15,678,570
TOTAL Other Uses	17,906,827		15,678,570
TOTAL Detail Expenditures And Other Uses	44,396,917		47,980,173

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	439,111	D8021	310,698
Restated Fund Balance - Beg of Year	439,111	D8022	310,698
ADD - REVENUES AND OTHER SOURCES	44,268,504		48,233,512
DEDUCT - EXPENDITURES AND OTHER USES	44,396,917		47,980,173
Fund Balance - End of Year	310,698	D8029	564,037

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(D) COUNTY ROAD

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Non Property Tax Items	2,787,153	D1199N	2,846,890
Est Rev - Intergovernmental Charges	1,884,675	D2399N	1,884,675
Est Rev - Licenses And Permits	29,023	D2599N	31,111
Est Rev - Sale of Prop And Comp For Loss	8,715	D2699N	10,246
Est Rev - Miscellaneous Local Sources	2,192	D2799N	15,531
Est Rev - Interfund Revenues	3,480,901	D2801N	3,463,708
Est Rev - State Aid	5,638,378	D3099N	5,637,239
TOTAL Estimated Revenues	13,831,037		13,889,400
Estimated - Interfund Transfer	29,299,404	D5031N	30,065,313
TOTAL Estimated Other Sources	29,299,404		30,065,313
TOTAL Estimated Revenues And Other Sources	43,130,441		43,954,713

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(D) COUNTY ROAD

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	27,450,732	D5999N	27,240,676
App - Debt Service	9,746,927	D9899N	9,837,025
TOTAL Appropriations	37,197,659		37,077,701
Other Budgetary Purposes	5,932,782	D962N	6,877,012
TOTAL Other Uses	5,932,782		6,877,012
TOTAL Appropriations And Other Uses	43,130,441		43,954,713

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	325,860	DM200	246,578
TOTAL Cash	325,860		246,578
Accounts Receivable	93,155	DM380	86,801
TOTAL Other Receivables (net)	93,155		86,801
TOTAL Assets and Deferred Outflows of Resources	419,015		333,379

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	313,415	DM600	227,297
TOTAL Accounts Payable	313,415		227,297
Accrued Liabilities	10,606	DM601	11,901
TOTAL Accrued Liabilities	10,606		11,901
TOTAL Liabilities	324,021		239,198
Fund Balance			
Assigned Unappropriated Fund Balance	94,994	DM915	94,181
TOTAL Assigned Fund Balance	94,994		94,181
TOTAL Fund Balance	94,994		94,181
TOTAL Liabilities, Deferred Inflows And Fund Balance	419,015		333,379

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(DM) ROAD MACHINERY

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Rental of Real Property, Individuals	5,000	DM2410	5,000
TOTAL Use of Money And Property	5,000		5,000
Sales, Other	246,265	DM2655	297,472
Sales of Equipment	15,741	DM2665	1,507
Insurance Recoveries	9,228	DM2680	
TOTAL Sale of Property And Compensation For Loss	271,234		298,979
Interfund Revenues	5,650,937	DM2801	6,143,122
TOTAL Interfund Revenues	5,650,937		6,143,122
TOTAL Revenues	5,927,171		6,447,101
Interfund Transfers	418,984	DM5031	420,061
TOTAL Interfund Transfers	418,984		420,061
TOTAL Other Sources	418,984		420,061
TOTAL Detail Revenues And Other Sources	6,346,155		6,867,162

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(DM) ROAD MACHINERY

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Machinery, Equip & Cap Outlay	401,799	DM51302	
Machinery, Contr Expend	5,845,371	DM51304	6,867,976
TOTAL Machinery	6,247,170		6,867,976
TOTAL Transportation	6,247,170		6,867,976
TOTAL Expenditures	6,247,170		6,867,976
Transfers, Other Funds		DM99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	6,247,170		6,867,976

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-3,990	DM8021	94,995
Restated Fund Balance - Beg of Year	-3,990	DM8022	94,995
ADD - REVENUES AND OTHER SOURCES	6,346,155		6,867,162
DEDUCT - EXPENDITURES AND OTHER USES	6,247,170		6,867,976
Fund Balance - End of Year	94,995	DM8029	94,181

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(DM) ROAD MACHINERY

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Sale of Prop And Comp For Loss	313,158	DM2699N	525,538
Est Rev - Miscellaneous Local Sources	5,000	DM2799N	5,000
Est Rev - Interfund Revenues	5,580,685	DM2801N	5,532,985
TOTAL Estimated Revenues	5,898,843		6,063,523
Estimated - Interfund Transfer	420,061	DM5031N	2,864,668
TOTAL Estimated Other Sources	420,061		2,864,668
TOTAL Estimated Revenues And Other Sources	6,318,904		8,928,191

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(DM) ROAD MACHINERY

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	6,318,904	DM5999N	8,928,191
TOTAL Appropriations	6,318,904		8,928,191
TOTAL Appropriations And Other Uses	6,318,904		8,928,191

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	6,937,237	FX200	6,113,954
TOTAL Cash	6,937,237		6,113,954
Water Rents Receivable	200,980	FX350	199,640
Accounts Receivable	476,244	FX380	56,348
Allowance For Receivables (Credit)	-61,567	FX389	-58,868
TOTAL Other Receivables (net)	615,657		197,120
TOTAL Assets and Deferred Outflows of Resources	7,552,894		6,311,074

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	58,750	FX600	
TOTAL Accounts Payable	58,750		0
Due To Other Governments	-14	FX631	
TOTAL Due To Other Governments	-14		0
TOTAL Liabilities	58,736		0
Deferred Inflows of Resources			
Deferred Inflow of Resources	128,917	FX691	127,813
TOTAL Deferred Inflows of Resources	128,917		127,813
TOTAL Deferred Inflows of Resources	128,917		127,813
Fund Balance			
Assigned Appropriated Fund Balance	1,200,000	FX914	1,200,000
Assigned Unappropriated Fund Balance	6,165,241	FX915	4,983,261
TOTAL Assigned Fund Balance	7,365,241		6,183,261
TOTAL Fund Balance	7,365,241		6,183,261
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,552,894		6,311,074

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	1,679,150	FX1001	1,694,393
TOTAL Real Property Taxes	1,679,150		1,694,393
Other Payments In Lieu of Taxes	24,044	FX1081	
TOTAL Real Property Tax Items	24,044		0
Debt Service, Other Govts	1,476,783	FX2392	
TOTAL Intergovernmental Charges	1,476,783		0
Interest And Earnings	9,673	FX2401	30,701
TOTAL Use of Money And Property	9,673		30,701
Sales of Equipment	9,290	FX2665	
TOTAL Sale of Property And Compensation For Loss	9,290		0
Unclassified (specify)		FX2770	241,157
TOTAL Miscellaneous Local Sources	0		241,157
TOTAL Revenues	3,198,940		1,966,251
TOTAL Detail Revenues And Other Sources	3,198,940		1,966,251

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Water Administration, Pers Serv	6,895	FX83101	
Water Administration, Contr Expend	467,935	FX83104	76,381
Water Administration, Empl Bnfts	303,228	FX83108	274,020
TOTAL Water Administration	778,058		350,401
Water Trans & Distrib, Pers Serv	654	FX83401	
Water Trans & Distrib, Contr Expend	76,184	FX83404	1,511
Water Trans & Distrib, Empl Bnfts	4,992	FX83408	15
TOTAL Water Trans & Distrib	81,830		1,526
TOTAL Home And Community Services	859,888		351,927
TOTAL Expenditures	859,888		351,927
Transfers, Other Funds	2,346,462	FX99019	2,796,304
TOTAL Operating Transfers	2,346,462		2,796,304
TOTAL Other Uses	2,346,462		2,796,304
TOTAL Detail Expenditures And Other Uses	3,206,350		3,148,231

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,372,651	FX8021	7,365,241
Restated Fund Balance - Beg of Year	7,372,651	FX8022	7,365,241
ADD - REVENUES AND OTHER SOURCES	3,198,940		1,966,251
DEDUCT - EXPENDITURES AND OTHER USES	3,206,350		3,148,231
Fund Balance - End of Year	7,365,241	FX8029	6,183,261

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	1,675,263	FX1049N	1,679,450
Est Rev - Miscellaneous Local Sources	436,532	FX2799N	40,149
TOTAL Estimated Revenues	2,111,795		1,719,599
Appropriated Fund Balance	1,200,000	FX599N	1,200,000
TOTAL Estimated Other Sources	1,200,000		1,200,000
TOTAL Estimated Revenues And Other Sources	3,311,795		2,919,599

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	477,610	FX8999N	171,682
TOTAL Appropriations	477,610		171,682
App - Interfund Transfer	2,834,185	FX9999N	2,747,917
TOTAL Other Uses	2,834,185		2,747,917
TOTAL Appropriations And Other Uses	3,311,795		2,919,599

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	30,592,994	G200	26,322,612
Petty Cash	2,450	G210	2,450
TOTAL Cash	30,595,444		26,325,062
Sewer Rents Receivable	10,084,515	G360	9,953,641
Accounts Receivable	3,886,073	G380	3,679,605
Allowance For Receivables (Credit)	-4,273,976	G389	-4,046,849
TOTAL Other Receivables (net)	9,696,612		9,586,397
Due From Other Governments	5,081	G440	5,300
TOTAL Due From Other Governments	5,081		5,300
Prepaid Expenses	769,431	G480	714,827
TOTAL Prepaid Expenses	769,431		714,827
TOTAL Assets and Deferred Outflows of Resources	41,066,568		36,631,586

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	1,647,120	G600	1,902,957
TOTAL Accounts Payable	1,647,120		1,902,957
Accrued Liabilities	1,377,969	G601	868,927
TOTAL Accrued Liabilities	1,377,969		868,927
Due To Other Governments	23	G631	
TOTAL Due To Other Governments	23		0
TOTAL Liabilities	3,025,112		2,771,884
Deferred Inflows of Resources			
Deferred Inflow of Resources	5,496,934	G691	5,436,202
TOTAL Deferred Inflows of Resources	5,496,934		5,436,202
TOTAL Deferred Inflows of Resources	5,496,934		5,436,202
Fund Balance			
Not in Spendable Form	769,431	G806	714,827
TOTAL Nonspendable Fund Balance	769,431		714,827
Assigned Appropriated Fund Balance	8,053,383	G914	7,208,872
Assigned Unappropriated Fund Balance	23,721,708	G915	20,499,801
TOTAL Assigned Fund Balance	31,775,091		27,708,673
TOTAL Fund Balance	32,544,522		28,423,500
TOTAL Liabilities, Deferred Inflows And Fund Balance	41,066,568		36,631,586

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	972	G1001	
Special Assessments Ad Valorem	1,725,432	G1028	1,725,432
TOTAL Real Property Taxes	1,726,404		1,725,432
Sewer Rents	74,030,918	G2120	76,387,907
Sewer Charges	3,965,032	G2122	3,781,724
TOTAL Departmental Income	77,995,950		80,169,631
Sewer Serv Other Govts	2,021,573	G2374	1,837,413
TOTAL Intergovernmental Charges	2,021,573		1,837,413
Interest And Earnings	66,967	G2401	122,270
Rental of Real Property, Individuals	99,492	G2410	112,393
TOTAL Use of Money And Property	166,459		234,663
Permits, Other	504,451	G2590	656,256
TOTAL Licenses And Permits	504,451		656,256
Fines And Forfeitures	13,006	G2610	13,162
Forfeitures of Deposits	3,875	G2620	1,770
TOTAL Fines And Forfeitures	16,881		14,932
Sales of Scrap & Excess Materials	6,774	G2650	4,457
Sales of Equipment	76,669	G2665	43,159
Insurance Recoveries	8,253	G2680	3,409
TOTAL Sale of Property And Compensation For Loss	91,696		51,025
Unclassified (specify)	16,544	G2770	32,238
TOTAL Miscellaneous Local Sources	16,544		32,238
Interfund Revenues	2,986,557	G2801	2,908,717
TOTAL Interfund Revenues	2,986,557		2,908,717
TOTAL Revenues	85,526,515		87,630,307
Interfund Transfers		G5031	2,187
TOTAL Interfund Transfers	0		2,187
TOTAL Other Sources	0		2,187
TOTAL Detail Revenues And Other Sources	85,526,515		87,632,494

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Sewage Treat Disp, Pers Serv	18,930,283	G81301	20,021,871
Sewage Treat Disp, Equip & Cap Outlay	523,117	G81302	233,452
Sewage Treat Disp, Contr Expend	23,478,860	G81304	23,367,860
Sewage Treat Disp, Empl Bnfts	11,964,805	G81308	11,549,524
TOTAL Sewage Treat Disp	54,897,065		55,172,707
Drainage, Pers Serv	579,750	G85401	581,492
Drainage, Equip & Cap Outlay	9,750	G85402	7,660
Drainage, Contr Expend	1,205,505	G85404	1,177,501
Drainage, Empl Bnfts	441,072	G85408	427,332
TOTAL Drainage	2,236,077		2,193,985
TOTAL Home And Community Services	57,133,142		57,366,692
TOTAL Expenditures	57,133,142		57,366,692
Transfers, Other Funds	26,156,796	G99019	27,651,826
Transfers, Capital Projects Fund	6,103,150	G99509	6,735,000
TOTAL Operating Transfers	32,259,946		34,386,826
TOTAL Other Uses	32,259,946		34,386,826
TOTAL Detail Expenditures And Other Uses	89,393,088		91,753,518

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	36,411,097	G8021	32,544,524
Restated Fund Balance - Beg of Year	36,411,097	G8022	32,544,524
ADD - REVENUES AND OTHER SOURCES	85,526,515		87,632,494
DEDUCT - EXPENDITURES AND OTHER USES	89,393,088		91,753,518
Fund Balance - End of Year	32,544,524	G8029	28,423,500

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	1,725,432	G1049N	1,725,432
Est Rev - Departmental Income	82,352,814	G1299N	87,344,218
Est Rev - Intergovernmental Charges	1,895,033	G2399N	1,881,804
Est Rev - Use of Money And Property	171,438	G2499N	145,303
Est Rev - Licenses And Permits	503,000	G2599N	503,000
Est Rev - Sale of Prop And Comp For Loss	51,000	G2699N	28,000
Est Rev - Miscellaneous Local Sources	19,900	G2799N	23,900
TOTAL Estimated Revenues	86,718,617		91,651,657
Appropriated Fund Balance	8,053,383	G599N	7,209,872
TOTAL Estimated Other Sources	8,053,383		7,209,872
TOTAL Estimated Revenues And Other Sources	94,772,000		98,861,529

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	61,859,733	G8999N	63,950,656
TOTAL Appropriations	61,859,733		63,950,656
App - Interfund Transfer	32,912,267	G9999N	34,910,973
TOTAL Other Uses	32,912,267		34,910,973
TOTAL Appropriations And Other Uses	94,772,000		98,861,629

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	29,783,371	H200	26,594,309
Cash With Fiscal Agent	17,780,686	H223	6,581,879
TOTAL Cash	47,564,057		33,176,188
Investments In Securities	325,000	H450	140,000
TOTAL Investments	325,000		140,000
Accounts Receivable	832,183	H380	863,330
TOTAL Other Receivables (net)	832,183		863,330
Due From State And Federal Government	8,870,573	H410	10,320,069
TOTAL State And Federal Aid Receivables	8,870,573		10,320,069
Cash Special Reserves		H230	
TOTAL Restricted Assets	0		0
Miscellaneous Current Assets		H489	
TOTAL Other	0		0
TOTAL Assets and Deferred Outflows of Resources	57,591,813		44,499,587

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	9,505,621	H600	11,793,920
TOTAL Accounts Payable	9,505,621		11,793,920
Accrued Liabilities	5,217,757	H601	5,483,133
TOTAL Accrued Liabilities	5,217,757		5,483,133
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
TOTAL Liabilities	14,723,378		17,277,053
Deferred Inflows of Resources			
Deferred Inflow of Resources	10,350,526	H691	4,829,255
TOTAL Deferred Inflows of Resources	10,350,526		4,829,255
TOTAL Deferred Inflows of Resources	10,350,526		4,829,255
Fund Balance			
Other Restricted Fund Balance		H899	
TOTAL Restricted Fund Balance	0		0
Assigned Unappropriated Fund Balance	32,517,909	H915	22,393,279
TOTAL Assigned Fund Balance	32,517,909		22,393,279
TOTAL Fund Balance	32,517,909		22,393,279
TOTAL Liabilities, Deferred Inflows And Fund Balance	57,591,813		44,499,587

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sales And Use Tax		H1110	
TOTAL Non Property Tax Items	0		0
Community College Capital Cost	-20,470	H2240	-52,249
TOTAL Intergovernmental Charges	-20,470		-52,249
Insurance Recoveries	16,048	H2680	25,000
TOTAL Sale of Property And Compensation For Loss	16,048		25,000
Refunds of Prior Year's Expenditures		H2701	45,000
Gifts And Donations	182,748	H2705	115,704
Unclassified (specify)	2,262,773	H2770	495,480
TOTAL Miscellaneous Local Sources	2,445,521		656,184
St Aid-Capital Projects	1,100,000	H3097	2,045,951
St Aid, Community College Construction	2,065,020	H3285	646,710
St Aid, Public Safety-Cap Proj	86,829	H3397	16,583
St Aid, Highway Cap Projects	582,178	H3591	1,174,146
St Aid, Trans Cap Grants (spec)	437,162	H3597	62,838
St Aid, Culture & Rec-Capital Proj	1,027,781	H3897	81,465
St Aid, Sewer Cap Proj	1,308,335	H3990	2,880,485
TOTAL State Aid	6,607,305		6,908,178
Fed Aid, Transp Cap Proj	2,776,672	H4597	7,582,032
TOTAL Federal Aid	2,776,672		7,582,032
TOTAL Revenues	11,825,076		15,119,145
Interfund Transfers	14,403,929	H5031	12,868,339
TOTAL Interfund Transfers	14,403,929		12,868,339
Serial Bonds	39,649,847	H5710	57,845,480
Bond Anticipation Notes		H5730	
Other Debt		H5789	7,805,502
TOTAL Proceeds of Obligations	39,649,847		65,650,982
TOTAL Other Sources	54,053,776		78,519,321
TOTAL Detail Revenues And Other Sources	65,878,852		93,638,466

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Buildings, Equip & Cap Outlay	2,891,793	H16202	265
TOTAL Buildings	2,891,793		265
General Govt, Equip & Cap Outlay		H19972	13,051,629
TOTAL General Govt	0		13,051,629
TOTAL General Government Support	2,891,793		13,051,894
Comm College -Capital Projects	3,794,011	H24972	1,411,548
TOTAL Comm College -Capital Projects	3,794,011		1,411,548
TOTAL Education	3,794,011		1,411,548
Public Safety Comm Sys, Equip & Cap Outlay	1,267,847	H30202	407,681
TOTAL Public Safety Comm Sys	1,267,847		407,681
Public Safety Cap Proj	4,710	H30972	523,993
TOTAL Public Safety Cap Proj	4,710		523,993
TOTAL Public Safety	1,272,557		931,674
Health, Equip & Cap Outlay		H49972	4,149
TOTAL Health	0		4,149
TOTAL Health	0		4,149
Highway, Capital Projects	27,515,313	H51972	23,026,875
TOTAL Highway	27,515,313		23,026,875
TOTAL Transportation	27,515,313		23,026,875
Recreation, Equip & Cap Outlay	3,856,598	H71972	2,930,404
TOTAL Recreation	3,856,598		2,930,404
Library Equip & Cap Outlay		H74972	59,877
TOTAL Library Equip & Cap Outlay	0		59,877
TOTAL Culture And Recreation	3,856,598		2,990,281
Environmental Control, Equip & Cap Outlay	368,290	H80902	15,325
TOTAL Environmental Control	368,290		15,325
Sewer, Equip & Cap Outlay		H81972	
TOTAL Sewer	0		0
Water Capital Projects, Equip & Cap Outlay	5,167,238	H83972	2,158,299
TOTAL Water Capital Projects	5,167,238		2,158,299
Sanitation, Equip & Cap Outlay	29,129,262	H87972	56,864,050
TOTAL Sanitation	29,129,262		56,864,050
TOTAL Home And Community Services	34,664,790		59,037,674
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
TOTAL Expenditures	73,995,062		100,454,095
Transfers, Other Funds	298,413	H99019	821,736
TOTAL Operating Transfers	298,413		821,736
TOTAL Other Uses	298,413		821,736
TOTAL Detail Expenditures And Other Uses	74,293,475		101,275,831

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	41,152,535	H8021	32,517,909
Prior Period Adj -Decrease In Fund Balance	220,003	H8015	2,487,265
Restated Fund Balance - Beg of Year	40,932,532	H8022	30,030,644
ADD - REVENUES AND OTHER SOURCES	65,878,852		93,638,466
DEDUCT - EXPENDITURES AND OTHER USES	74,293,475		101,275,831
Fund Balance - End of Year	32,517,909	H8029	22,393,279

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land	20,500,002	K101	20,500,002
Buildings	542,392,396	K102	580,087,555
Improvements Other Than Buildings	25,094,697	K103	25,094,697
Machinery And Equipment	144,284,035	K104	144,714,815
Construction Work In Progress	352,699,242	K105	372,292,735
Infrastructure	1,691,805,952	K106	1,733,553,766
Other Capital Assets	29,750,000	K107	29,750,000
Accum Deprec, Buildings	-344,129,762	K112	-365,542,339
Accum Depr, Imp Other Than Bld	-14,288,066	K113	-15,579,704
Accum Depr, Machinery & Equip	-109,038,680	K114	-118,484,395
Accum Deprec, Infrastructure	-816,615,845	K116	-865,992,210
TOTAL Fixed Assets (net)	1,522,453,971		1,540,394,922
TOTAL Assets and Deferred Outflows of Resources	1,522,453,971		1,540,394,922

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	1,522,453,971	K159	1,540,394,922
TOTAL Investments in Non-Current Government Assets	1,522,453,971		1,540,394,922
TOTAL Fund Balance	1,522,453,971		1,540,394,922
TOTAL	1,522,453,971		1,540,394,922

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	238,475	L200	1,715,393
Petty Cash	1,340	L210	1,340
TOTAL Cash	239,815		1,716,733
Accounts Receivable	25,471	L380	386,914
TOTAL Other Receivables (net)	25,471		386,914
Due From State And Federal Government	538,142	L410	289,819
TOTAL State And Federal Aid Receivables	538,142		289,819
Due From Other Funds	800,000	L391	800,000
TOTAL Due From Other Funds	800,000		800,000
Prepaid Expenses	158,911	L480	139,416
TOTAL Prepaid Expenses	158,911		139,416
TOTAL Assets and Deferred Outflows of Resources	1,762,339		3,332,882

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	443,237	L600	359,310
TOTAL Accounts Payable	443,237		359,310
Accrued Liabilities	235,673	L601	357,574
TOTAL Accrued Liabilities	235,673		357,574
Due To Other Funds	4,117,836	L630	5,558,661
TOTAL Due To Other Funds	4,117,836		5,558,661
TOTAL Liabilities	4,796,746		6,275,545
Deferred Inflows of Resources			
Deferred Inflow of Resources	504,606	L691	700,888
TOTAL Deferred Inflows of Resources	504,606		700,888
TOTAL Deferred Inflows of Resources	504,606		700,888
Fund Balance			
Not in Spendable Form	158,911	L806	139,416
TOTAL Nonspendable Fund Balance	158,911		139,416
Assigned Unappropriated Fund Balance	877,573	L915	2,189,070
TOTAL Assigned Fund Balance	877,573		2,189,070
Unassigned Fund Balance	-4,575,497	L917	-5,972,037
TOTAL Unassigned Fund Balance	-4,575,497		-5,972,037
TOTAL Fund Balance	-3,539,013		-3,643,551
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,762,339		3,332,882

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Other General Departmental Income		L1289	30
Library Charges	63,679	L2082	44,434
TOTAL Departmental Income	63,679		44,464
Library Services, Other Govts	6,702,057	L2360	7,721,526
TOTAL Intergovernmental Charges	6,702,057		7,721,526
Rental of Real Property, Individuals	714,933	L2410	746,778
Commissions	4,772	L2450	3,938
TOTAL Use of Money And Property	719,705		750,716
Sales, Other	10,279	L2655	9,914
Sales of Equipment	611	L2665	4,523
TOTAL Sale of Property And Compensation For Loss	10,890		14,437
Gifts And Donations	10,100	L2705	23,867
Unclassified (specify)	238,617	L2770	451,475
TOTAL Miscellaneous Local Sources	248,717		475,342
St Aid For Libraries	1,539,012	L3840	1,593,461
TOTAL State Aid	1,539,012		1,593,461
Federal Aid For Libraries		L4840	137,556
TOTAL Federal Aid	0		137,556
TOTAL Revenues	9,284,060		10,737,502
Interfund Transfers	5,220,429	L5031	4,787,547
TOTAL Interfund Transfers	5,220,429		4,787,547
TOTAL Other Sources	5,220,429		4,787,547
TOTAL Detail Revenues And Other Sources	14,504,489		15,525,049

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Library, Pers Serv	4,924,324	L74101	4,798,343
Library, Equip & Cap Outlay	49,386	L74102	211,125
Library, Contr Expend	6,047,635	L74104	7,305,911
Library, Empl Bnfts	2,807,801	L74108	2,570,800
TOTAL Library	13,829,146		14,886,179
TOTAL Culture And Recreation	13,829,146		14,886,179
TOTAL Expenditures	13,829,146		14,886,179
Transfers, Other Funds	657,883	L99019	713,411
Transfers, Capital Projects Fund	50,000	L99509	30,000
TOTAL Operating Transfers	707,883		743,411
TOTAL Other Uses	707,883		743,411
TOTAL Detail Expenditures And Other Uses	14,537,029		15,629,590

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-3,506,470	L8021	-3,539,010
Restated Fund Balance - Beg of Year	-3,506,470	L8022	-3,539,010
ADD - REVENUES AND OTHER SOURCES	14,504,489		15,525,049
DEDUCT - EXPENDITURES AND OTHER USES	14,537,029		15,629,590
Fund Balance - End of Year	-3,539,010	L8029	-3,643,551

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(MS) SELF INSURANCE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	16,796,812	MS200	25,182,389
TOTAL Cash	16,796,812		25,182,389
Accounts Receivable	24,326,652	MS380	29,583,222
TOTAL Other Receivables (net)	24,326,652		29,583,222
Due From Other Governments	175,788	MS440	175,788
TOTAL Due From Other Governments	175,788		175,788
Miscellaneous Current Assets	30,000	MS489	30,000
TOTAL Other	30,000		30,000
TOTAL Assets and Deferred Outflows of Resources	41,329,252		54,971,399

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(MS) SELF INSURANCE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	3,194,354	MS600	1,257,313
TOTAL Accounts Payable	3,194,354		1,257,313
Accrued Liabilities	651,000	MS601	571,590
TOTAL Accrued Liabilities	651,000		571,590
Other Liabilities	13,842,933	MS688	8,991,933
Other Long Term Debt	22,166,104	MS689	25,938,994
Overpayments & Clearing Account	861,273	MS690	861,273
TOTAL Other Liabilities	36,870,310		35,792,200
TOTAL Liabilities	40,715,664		37,621,103
Fund Balance			
Net Assets-Unrestricted (deficit)	613,588	MS924	17,350,296
TOTAL Net Position	613,588		17,350,296
TOTAL Fund Balance	613,588		17,350,296
TOTAL Liabilities, Deferred Inflows And Fund Balance	41,329,252		54,971,399

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(MS) SELF INSURANCE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interfund Revenues	63,175,097	MS2801	72,835,130
TOTAL Charges For Services Within Locality	63,175,097		72,835,130
Participants Assessments	6,532,282	MS2222	6,026,173
TOTAL Charges For Services To Other Localities	6,532,282		6,026,173
Interest And Earnings	4,008	MS2401	26,522
TOTAL Use of Money And Property	4,008		26,522
Employee Contributions	9,652,764	MS2709	15,963,107
Other Miscellaneous	454,318	MS2770	51,119
TOTAL Other	10,107,082		16,014,226
TOTAL Revenues	79,818,469		94,902,051
TOTAL Operating Revenue	79,818,469		94,902,051

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(MS) SELF INSURANCE

Results of Operation

Code Description	2017	EdpCode	2018
Expenses			
Administration-Personal Services	243,071	MS17101	
TOTAL Administration-Personal Services	243,071		0
TOTAL Personal Services	243,071		0
Administration-Contractual	4,668,988	MS17104	2,129,136
TOTAL Administration-Contractual	4,668,988		2,129,136
Excess Insurance		MS17224	2,242,404
TOTAL Excess Insurance	0		2,242,404
Judgements & Claims	-3,924,777	MS19304	67,110
TOTAL Judgements & Claims	-3,924,777		67,110
TOTAL Contractual Expenses	744,211		4,438,650
Workers Compensation	-1,364,350	MS90408	5,454,223
TOTAL Workers Compensation	-1,364,350		5,454,223
Unemployed	236,635	MS90508	145,896
TOTAL Unemployed	236,635		145,896
Disability Insurance	940,153	MS90558	945,233
TOTAL Disability Insurance	940,153		945,233
Hospital And Medical	81,979,960	MS90608	67,181,341
TOTAL Hospital And Medical	81,979,960		67,181,341
TOTAL Employee Benefits	81,792,398		73,726,693
TOTAL Expenses	82,779,680		78,165,343
TOTAL Operating Expenses	82,779,680		78,165,343

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
Net Position - Beginning of Year	3,574,799	MS8021	613,588
Restated Net Position - Beg of Year	3,574,799	MS8022	613,588
ADD - REVENUES AND OTHER SOURCES	79,818,469		94,902,051
DEDUCT - EXPENDITURES AND OTHER USES	82,779,680		78,165,343
Net Position - End of Year	613,588	MS8029	17,350,296

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(MS) SELF INSURANCE

Cash Flow

Code Description	2017	EdpCode	2018
Cash Rec'd From Providing Svcs	93,070,619	MS7111	91,818,959
Cash Payments Contr Exp	-3,913,597	MS7112	-11,980,184
Cash Payments Pers Svcs & Bnfts	-89,951,879	MS7113	-71,479,718
TOTAL Cash Flows From Operating Activities	-794,857		8,359,057
Interest Income	4,008	MS7153	26,521
TOTAL Cash Flows From Investing Activities	4,008		26,521
Net Inc(dec) In Cash&cash Equiv	-790,849	MS7161	8,385,577
Cash&cash Equiv Beg of Year	17,587,661	MS7171	16,796,812
	16,796,812		25,182,389
Operating Income (loss)	-2,965,219	MS7181	16,710,188
Inc/dec In Assets-Other Than Cash	12,416,260	MS7183	-3,056,570
Inc/dec In Liabilities Other Than Cash	-10,245,898	MS7184	-5,294,561
TOTAL Reconciliation of Operating Income To Cash	-794,857		8,359,057

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits Special Reserves	1,047,458	PN231	1,051,826
TOTAL Restricted Assets	1,047,458		1,051,826
TOTAL Assets and Deferred Outflows of Resources	1,047,458		1,051,826

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Must Remain Intact	324,181	PN807	324,181
TOTAL Nonspendable Fund Balance	324,181		324,181
Other Restricted Fund Balance	723,277	PN899	727,645
TOTAL Restricted Fund Balance	723,277		727,645
TOTAL Fund Balance	1,047,458		1,051,826
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,047,458		1,051,826

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	1,205	PN2401	2,968
TOTAL Use of Money And Property	1,205		2,968
Unclassified (specify)	103,750	PN2770	92,125
TOTAL Miscellaneous Local Sources	103,750		92,125
TOTAL Revenues	104,955		95,093
TOTAL Detail Revenues And Other Sources	104,955		95,093

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Other Culture And Rec, Cont Expend	215,975	PN79894	90,725
TOTAL Other Culture And Rec	215,975		90,725
TOTAL Culture And Recreation	215,975		90,725
TOTAL Expenditures	215,975		90,725
TOTAL Detail Expenditures And Other Uses	215,975		90,725

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,158,477	PN8021	1,047,457
Restated Fund Balance - Beg of Year	1,158,477	PN8022	1,047,457
ADD - REVENUES AND OTHER SOURCES	104,955		95,093
DEDUCT - EXPENDITURES AND OTHER USES	215,975		90,725
Fund Balance - End of Year	1,047,457	PN8029	1,051,825

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	13,566,814	TA200	12,759,902
TOTAL Cash	13,566,814		12,759,902
TOTAL Assets and Deferred Outflows of Resources	13,566,814		12,759,902

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
State Retirement	550,312	TA18	384,837
Disability Insurance	26,509	TA19	22,016
U.S. Savings Bonds	100	TA25	
Guaranty & Bid Deposits	111,500	TA30	117,146
Bail Deposits	391,209	TA35	1,013,525
Court Order Deposits	9,375	TA36	8,975
Joint Tax Liens	78,866	TA41	92,477
Child Support Collections	1,603,081	TA49	1,469,826
Payments, Ssi	22,623	TA51	
Social Services Trust	591,124	TA53	318,770
Mortgage Tax	6,864,567	TA58	6,968,055
Court & Trust Fund	1,284,582	TA61	471,986
Transfer & Estate Taxes	255,411	TA64	212,647
Other Funds (specify)	1,777,555	TA85	1,679,642
TOTAL Agency Liabilities	13,566,814		12,759,902
TOTAL Liabilities	13,566,814		12,759,902
TOTAL Liabilities, Deferred Inflows And Fund Balance	13,566,814		12,759,902

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	6,419,129	V200	4,739,787
TOTAL Cash	6,419,129		4,739,787
Accounts Receivable	731,050	V380	824,546
TOTAL Other Receivables (net)	731,050		824,546
Cash Special Reserves	10,946,017	V230	10,056,558
TOTAL Restricted Assets	10,946,017		10,056,558
TOTAL Assets and Deferred Outflows of Resources	18,096,196		15,620,891

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Reserve For Debt	10,946,017	V884	10,056,558
TOTAL Restricted Fund Balance	10,946,017		10,056,558
Assigned Appropriated Fund Balance	7,150,179	V914	5,564,333
TOTAL Assigned Fund Balance	7,150,179		5,564,333
TOTAL Fund Balance	18,096,196		15,620,891
TOTAL Liabilities, Deferred Inflows And Fund Balance	18,096,196		15,620,891

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Debt Service - Other GoV.	281,732	V2392	644,541
TOTAL Intergovernmental Charges	281,732		644,541
Interest And Earnings	105,423	V2401	279,111
TOTAL Use of Money And Property	105,423		279,111
Premium & Accrued Interest On Obligations	9,091,905	V2710	2,002,383
Unclassified (specify)	2,549,549	V2770	2,904,638
TOTAL Miscellaneous Local Sources	11,641,454		4,907,021
TOTAL Revenues	12,028,609		5,830,673
Interfund Transfers	55,058,112	V5031	60,376,139
TOTAL Interfund Transfers	55,058,112		60,376,139
Advanced Refunding Bonds	33,835,000	V5791	
TOTAL Proceeds of Obligations	33,835,000		0
TOTAL Other Sources	88,893,112		60,376,139
TOTAL Detail Revenues And Other Sources	100,921,721		66,206,812

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fiscal Agents Fees, Contr Expend	751,056	V13804	685,926
TOTAL Fiscal Agents Fees	751,056		685,926
TOTAL General Government Support	751,056		685,926
Debt Principal, Serial Bonds	45,861,180	V97106	48,402,895
Debt Principal, Bond Anticipation Notes	700,000	V97306	
TOTAL Debt Principal	46,561,180		48,402,895
Debt Interest, Serial Bonds	19,012,842	V97107	19,281,790
TOTAL Debt Interest	19,012,842		19,281,790
TOTAL Expenditures	66,325,078		68,370,611
Repayments To Esc Agent Adv Ref Bonds	40,797,119	V99914	
	40,797,119		0
TOTAL Other Uses	40,797,119		0
TOTAL Detail Expenditures And Other Uses	107,122,197		68,370,611

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	24,296,673	V8021	18,096,197
Prior Period Adj -Decrease In Fund Balance		V8015	311,507
Restated Fund Balance - Beg of Year	24,296,673	V8022	17,784,690
ADD - REVENUES AND OTHER SOURCES	100,921,721		66,206,812
DEDUCT - EXPENDITURES AND OTHER USES	107,122,197		68,370,611
Fund Balance - End of Year	18,096,197	V8029	15,620,891

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	1,313,005,901	W129	1,467,963,585
TOTAL Provision To Be Made In Future Budgets	1,313,005,901		1,467,963,585
TOTAL Assets and Deferred Outflows of Resources	1,313,005,901		1,467,963,585

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Bond Anticipation Notes Payable		W626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	83,885,274	W638	27,770,560
Total OPEB Liability	463,504,631	W683	740,580,079
Judgments And Claims Payable	26,936,104	W686	28,238,993
Compensated Absences	13,111,460	W687	13,478,668
TOTAL Other Liabilities	587,437,469		810,068,300
Due To Other Governments	1,771,808	W631	1,771,808
Due To Employees' Retirement System	77,115,732	W637	
TOTAL Due To Other Governments	78,887,540		1,771,808
Bonds Payable	646,680,892	W628	656,123,477
TOTAL Bond And Long Term Liabilities	646,680,892		656,123,477
TOTAL Liabilities	1,313,005,901		1,467,963,585
TOTAL Liabilities	1,313,005,901		1,467,963,585

COUNTY OF Onondaga
Statement of Indebtedness
For the Fiscal Year Ending 2018

4/10/2019

County of: Onondaga

Municipal Code: 31010000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2002	BOND E	EFC SEWER		Y	07/25/2002	04/15/2022	1.825%	Y	\$4,361,217	\$1,250,000	\$240,000	\$0	\$0		\$1,010,000
2010	BOND E	GENERAL OBLIGATIONS		Y	06/29/2010	06/15/2019	0.00%		\$8,960,000	\$570,000	\$285,000	\$0	\$0		\$285,000
2012	BOND E	EFC		Y	06/21/2012	05/01/2034	0.445%		\$11,395,177	\$9,580,000	\$475,000	\$0	\$0		\$9,105,000
2015	BOND E	EFC Sewer			07/01/2015	09/01/2036	4.08%		\$74,705,000	\$65,520,000	\$4,285,000	\$0	\$0		\$61,235,000
2016	BOND E	GOB 830 Sewer			07/13/2016	06/15/2036	5.00%		\$3,270,352	\$3,270,352	\$146,352	\$0	\$0		\$3,124,000
2008	BOND E	EFC SEWER			03/27/2008	10/01/2028	0.00%	Y	\$1,645,373	\$980,000	\$80,000	\$0	\$0		\$900,000
2010	BOND E	GENERAL OBLIGATIONS			06/29/2010	06/15/2026	0.00%		\$2,240,000	\$2,240,000	\$0	\$0	\$0		\$2,240,000
2012	BOND E	EFC SEWER		Y	10/18/2012	11/01/2032	0.269%		\$4,100,953	\$3,230,000	\$185,000	\$0	\$0		\$3,045,000
2013	BOND E	Sewer 800		Y	06/28/2013	05/01/2033	4.00%		\$7,400,000	\$1,725,000	\$420,000	\$0	\$0		\$1,305,000
2016	BOND E	EFC Sewer 101 32			09/22/2016	02/01/2037	0.548%		\$3,886,715	\$3,731,715	\$161,715	\$0	\$0		\$3,570,000
2010	BOND E	GENERAL OBLIGATION			06/29/2010	06/15/2030	0.00%		\$1,340,000	\$1,340,000	\$0	\$0	\$0		\$1,340,000
2012	BOND E	SEWER		Y	06/28/2012	05/01/2037	3.00%		\$5,797,800	\$4,741,000	\$264,000	\$0	\$0		\$4,477,000
2013	BOND E	Sewer 800		Y	06/28/2013	05/01/2033	4.00%		\$14,200,000	\$2,660,000	\$630,000	\$0	\$0		\$2,030,000
2014	BOND E	EFC 019, 32 33 34			07/02/2014	05/01/2044	0.182%		\$128,800,968	\$118,295,000	\$3,620,000	\$0	\$0		\$114,675,000
2016	BOND E	E BOB 830 Water			07/13/2016	06/15/2036	5.00%		\$1,060,000	\$1,060,000	\$45,000	\$0	\$0		\$1,015,000
2017	BOND E	SEWER			07/26/2017	04/15/2037	5.00%		\$3,157,870	\$3,157,870	\$0	\$0	\$0		\$3,157,870
2018	BOND E	GOB SEWER 850			10/11/2018	04/15/2038	3.00%		\$3,174,411	\$0	\$0	\$0	\$0		\$3,174,411
2010	BOND E	EFC SEWER			06/10/2010	10/01/2030	0.00%		\$2,972,800	\$1,975,000	\$135,000	\$0	\$0		\$1,840,000
2012	BOND E	WATER		Y	06/28/2012	05/01/2037	3.00%		\$8,008,131	\$6,905,000	\$283,000	\$0	\$0		\$6,622,000
2014	BOND E	SEWER 810			06/27/2014	05/01/2034	5.00%		\$5,794,154	\$4,849,000	\$515,000	\$0	\$0		\$4,334,000
2016	BOND E	E GOB 831 Sewer			11/16/2016	03/01/2030	3.00%		\$5,410,361	\$5,388,104	\$384	\$0	\$0		\$5,387,720
2017	BOND E	SEWER			10/05/2017	05/01/2033	2.00%		\$4,235,770	\$4,192,682	\$382	\$0	\$0		\$4,192,300
2018	BOND E	GOB SEWER 850			10/11/2018	04/15/2038	3.00%		\$2,002,956	\$0	\$0	\$0	\$0		\$2,002,956
2011	BOND E	SEWER		Y	06/29/2011	05/01/2030	5.00%	Y	\$2,355,850	\$220,000	\$110,000	\$0	\$0		\$110,000
2012	BOND E	SEWER Adv Refunding		Y	07/11/2012	02/15/2025	2.00%		\$1,870,000	\$1,078,000	\$162,000	\$0	\$0		\$916,000
2014	BOND E	Water 810			06/27/2014	05/01/2034	5.00%		\$3,920,582	\$3,582,000	\$187,000	\$0	\$0		\$3,395,000
2015	BOND E	GOB 820 Sewer			05/28/2015	05/15/2045	3.00%		\$6,684,438	\$6,412,900	\$279,000	\$0	\$0		\$6,133,900
2017	BOND E	WATER			10/05/2017	05/01/2033	2.00%		\$8,925,450	\$8,854,030	\$572	\$0	\$0		\$8,853,458
2001	BOND E	EFC SEWER		Y	03/08/2001	11/15/2020	3.43%	Y	\$9,078,380	\$1,575,000	\$515,000	\$0	\$0		\$1,060,000
2011	BOND E	EFC SEWER		Y	07/21/2011	07/21/2012	0.00%	Y	\$15,603,494	\$11,625,000	\$720,000	\$0	\$0		\$10,905,000
2013	BOND E	EFC Sewer		Y	07/12/2013	01/15/2023	3.338%		\$2,555,000	\$1,585,000	\$255,000	\$0	\$0		\$1,330,000

COUNTY OF Onondaga
Statement of Indebtedness
For the Fiscal Year Ending 2018

County of: Onondaga

Municipal Code: 310100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2014	BOND E	Sewer 811			07/14/2014	05/15/2026	5.00%		\$6,962,900	\$5,945,700	\$574,400	\$0	\$0		\$5,371,300
2015	BOND E	GOB820 Water			05/28/2015	05/15/2045	3.00%		\$5,500,000	\$5,275,000	\$230,000	\$0	\$0		\$5,045,000
2001	BOND E	EFC SEWER		Y	07/26/2001	11/15/2021	2.619%	Y	\$2,195,433	\$485,000	\$120,000	\$0	\$0		\$365,000
2014	BOND E	Water 811			07/14/2014	05/15/2026	2.00%		\$1,683,400	\$1,365,100	\$137,100	\$0	\$0		\$1,228,000
2015	BOND E	GOB 821 - Refunding			06/24/2015	06/15/2027	2.00%		\$5,401,214	\$5,397,106	\$556,371	\$0	\$0		\$4,840,735
2012	BOND E	EFC Sewer 2012E			11/15/2012	10/15/2022	1.031%		\$595,000	\$300,000	\$60,000	\$0	\$0		\$240,000
2006	BOND E	EFC Sewer			07/25/2002	10/15/2018	2.77%			\$5,150,000	\$390,000	\$0	\$0		\$4,760,000
2009	BOND E	SEWER		Y	03/05/2009	03/01/2029	0.00%	Y	\$7,662,100	\$845,000	\$415,000	\$0	\$0		\$430,000
2012	BOND E	EFC Sewer 2012B			06/21/2012	10/16/2021	1.362%		\$1,017,382	\$429,128	\$101,180	\$0	\$0		\$327,948
2014	BOND E	EFC Sewer			07/20/2014	08/16/2024	0.00%		\$5,705,000	\$3,750,000	\$505,000	\$0	\$0		\$3,245,000
2000	BOND E	EFC SEWER		Y	02/01/1998	06/15/2018	3.75%		\$0	\$360,000	\$360,000	\$0	\$0		\$0
2000	BOND E	EFC SEWER		Y	03/09/2000	06/15/2020	4.08%		\$1,383,178	\$240,000	\$80,000	\$0	\$0		\$160,000
2013	BOND N	General Obligation 800		Y	06/28/2013	05/01/2033	4.00%		\$46,270,000	\$13,015,000	\$4,450,000	\$0	\$0		\$8,565,000
2014	BOND N	GENERAL OBLIGATION		Y	07/14/2014	03/15/2026	0.00%		\$25,085,264	\$21,069,000	\$2,198,000	\$0	\$0		\$18,871,000
2017	BOND N	GENERAL OBLIGATION			07/26/2017	04/15/2037	5.00%		\$18,622,130	\$18,622,130	\$0	\$0	\$0		\$18,622,130
2018	BOND N	General Obligation Bond 850		Y	10/11/2018	04/15/2038	3.00%		\$46,782,633	\$0	\$0	\$0	\$0		\$46,782,633
2009	BOND N	Genera Obligation Bonds		Y	03/05/2009	03/01/2029	0.00%		\$54,062,900	\$8,955,000	\$4,460,000	\$0	\$0		\$4,495,000
2014	BOND N	GENERAL OBLIGATION		Y	07/14/2014	03/15/2026	0.00%		\$10,953,700	\$9,429,200	\$1,513,500	\$0	\$0		\$7,915,700
2015	BOND N	GOB 820			05/28/2015	05/15/2045	3.00%		\$67,715,562	\$65,847,100	\$1,921,000	\$0	\$0		\$63,926,100
2017	BOND N	GENERAL OBLIGATION			10/05/2017	05/01/2033	2.00%		\$20,673,780	\$20,183,288	\$4,046	\$0	\$0		\$20,179,242
2018	BOND N	2018 EFC SEWER 000039			02/08/2018	02/08/2039	0.00%		\$5,885,480	\$0	\$0	\$0	\$0		\$5,885,480
2009	BOND N	General Obligation Bonds		Y	12/29/2009	12/29/2010	0.00%		\$32,762,000	\$8,950,000	\$2,105,000	\$0	\$0		\$6,845,000
2015	BOND N	GOB 821 - Refunding			06/24/2015	06/15/2027	2.00%		\$5,968,786	\$5,962,894	\$738,629	\$0	\$0		\$5,224,265
2011	BOND N	SEWER		Y	06/29/2011	05/01/2030	5.00%		\$31,399,150	\$4,830,000	\$2,415,000	\$0	\$0		\$2,415,000
2015	BOND N	GOB 822			12/12/2015	12/10/2025	3.65%		\$2,650,000	\$2,120,000	\$265,000	\$0	\$0		\$1,855,000
2010	BOND N	GENERAL OBLIGATION			06/29/2010	06/15/2019	0.00%		\$22,190,000	\$5,480,000	\$2,765,000	\$0	\$0		\$2,715,000
2016	BOND N	N GOB 830			07/13/2016	06/15/2036	5.00%		\$22,169,648	\$22,169,648	\$1,728,648	\$0	\$0		\$20,441,000
2010	BOND N	GENERAL OBLIGATION		Y	06/29/2010	06/15/2026	0.00%		\$15,330,000	\$15,330,000	\$0	\$0	\$0		\$15,330,000
2012	BOND N	GENERAL OBLIGATION		Y	06/28/2012	05/01/2037	3.00%		\$37,619,069	\$26,604,000	\$2,353,000	\$0	\$0		\$24,251,000
2016	BOND N	N GOB 831			11/16/2016	03/01/2030	3.00%		\$30,474,639	\$30,171,896	\$4,616	\$0	\$0		\$30,167,280

COUNTY OF Onondaga
Statement of Indebtedness
For the Fiscal Year Ending 2018

4/10/2019

County of: Onondaga

Municipal Code: 310100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2010	BOND N	GENERAL OBLIGATION		Y	06/29/2010	06/15/2030	0.00%		\$3,565,000	\$3,565,000	\$0	\$0	\$0		\$3,565,000
2012	BOND N	GENERAL OBLIGATION Adv refund		Y	07/11/2012	02/15/2025	2.00%		\$18,745,000	\$7,202,000	\$2,193,000	\$0	\$0		\$5,009,000
2017	BOND N	EFC SEWER			11/09/2017	08/01/2038	1.061%		\$46,040,049	\$46,040,049	\$1,760,000	\$0	\$0		\$44,280,049
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$57,845,480	\$646,680,892	\$48,402,895	\$0	\$0	\$0	\$656,123,477
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$57,845,480	\$646,680,892	\$48,402,895	\$0	\$0	\$0	\$656,123,477

COUNTY OF Onondaga
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$51,536,805.00
Time Deposits	9Z2021	\$84,655,715.00
Total		\$136,192,520.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$8,611,374.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$139,809,994.00
Total		\$148,421,368.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$6,162,761.00
Market Value at Balance Sheet Date	9Z4502	\$5,881,568.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

COUNTY OF Onondaga
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-107	\$576,265	\$6,260	\$0	\$582,525
****-108	\$0	\$0	\$71,634	(\$71,634)
****-108B	\$0	\$1,852	\$927,586	(\$925,734)
****-111	\$1,055,857	\$0	\$0	\$1,055,857
****-143	\$655,266	\$0	\$0	\$655,266
****-143A	\$41,715,964	\$0	\$0	\$41,715,964
****-150A	\$1,051,741	\$286,541	\$0	\$1,338,282
****-151A	\$51,968	\$0	\$0	\$51,968
****-152	\$165,895	\$46,753	\$0	\$212,647
****-153	\$717,714	\$0	\$142,756	\$574,958
****-154	\$1,684,906	\$284,834	\$499,915	\$1,469,826
****-155	\$9,518	\$0	\$0	\$9,518
****-156	\$114,655	\$46,903	\$22,207	\$139,351
****-157B	\$217,273	\$10,272	\$59,479	\$168,066
****-158	\$234,592	\$0	\$42,170	\$192,423
****-159	\$171,086	\$0	\$68,285	\$102,801
****-162	\$1,456	\$0	\$0	\$1,456
****-163	\$7,101,049	\$0	\$0	\$7,101,049
****-167	\$1,010,346	\$0	\$0	\$1,010,346
****-167A	\$21,246,685	\$0	\$0	\$21,246,685
****-167B	\$472,580	\$0	\$0	\$472,580
****-168	\$2,018,779	\$0	\$0	\$2,018,779
****-169	\$50,118	\$0	\$0	\$50,118
****-170	\$137,535	\$0	\$0	\$137,535
****-171	\$173,785	\$0	\$0	\$173,785
****-172B	\$2,548	\$0	\$0	\$2,548
****-173	\$0	\$0	\$0	\$0
****-173A	\$0	\$0	\$0	\$0
****-173B	\$127,258	\$0	\$0	\$127,258
****-173C	\$89	\$0	\$0	\$89

COUNTY OF Onondaga
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-174	\$0	\$0	\$0	\$0
****-176	\$0	\$0	\$0	\$0
****-176A	\$6,248,983	\$0	\$0	\$6,248,983
****-177A	\$2,758	\$0	\$0	\$2,758
****-178	\$142,038	\$0	\$0	\$142,038
****-179	\$0	\$0	\$0	\$0
****-179A	\$83,737	\$0	\$0	\$83,737
****-179B	\$12,296	\$0	\$0	\$12,296
****-180	\$407,966	\$26,410	\$49,662	\$384,714
****-181	\$1,013,525	\$0	\$0	\$1,013,525
****-183	\$9,013	\$0	\$38	\$8,975
****-186	\$5,577,805	\$0	\$0	\$5,577,805
****-187	\$1,174,482	\$0	\$0	\$1,174,482
****-188	\$276,331	\$24,429	\$0	\$300,760
****-191	\$34,362,862	\$92,627	\$8,461	\$34,447,028
****-193	\$52,812	\$0	\$0	\$52,812
****-195	\$0	\$0	\$7,674,280	(\$7,674,280)
****-204	\$705,337	\$12,681	\$277,320	\$440,697
****-205	\$1,323,584	\$0	\$82,806	\$1,240,778
****-210	\$37,946	\$0	\$0	\$37,946
****-215	\$991,860	\$0	\$2,018	\$989,842
****-501	\$24,875,781	\$0	\$0	\$24,875,781
Total Adjusted Bank Balance				\$148,974,988
Petty Cash				\$46,835.00
Adjustments				\$3,964,315.26
Total Cash			9ZCASH *	\$152,986,138
Total Cash Balance All Funds			9ZCASHB *	\$152,986,138

* Must be equal

COUNTY OF Onondaga
Local Government Questionnaire
For the Fiscal Year Ending 2018

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

COUNTY OF Onondaga
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		3,076			
Total Part Time Employees:		469			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$28,729,462.00	3,076	469	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$14,238,985.00	3,076	469	
90408	Worker's Compensation Insurance	\$4,823,481.00	3,076	469	
90458	Life Insurance				
90508	Unemployment Insurance	\$385,631.00	3,076	469	
90558	Disability Insurance	\$757,385.00	3,076	469	
90608	Hospital and Medical (Dental) Insurance	\$63,117,861.00	3,076	469	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$85,988.00	3,076	469	
Total		\$112,138,793.00			
Computed Total From Financial Section (comparative purposes only)		\$185,972,628.00			

COUNTY OF Onondaga
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$1,114,598	539,483	gallons	
Diesel Fuel	\$1,083,585	477,511	gallons	Therms
Fuel Oil			gallons	
Natural Gas	\$1,332,170	2,972,735	cubic feet	
Electricity	\$8,059,762	112,208,187	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Matthew J. Beadnell, hereby certify that I am the Chief Fiscal Officer of the County of Onondaga, and that the information provided in the annual financial report of the County of Onondaga, for the fiscal year ended 12/31/2018, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the County of Onondaga, and adopted by me as my signature for use in conjunction with the filing of the County of Onondaga's annual financial report, I am evidencing my express intent to authenticate my certification of the County of Onondaga's annual financial report for the fiscal year ended 12/31/2018 and filed by means of electronic data transmission.

Matthew J. Beadnell
Name of Report Preparer if different than Chief Fiscal Officer

Matthew J. Beadnell
Name

(315) 435-2130
Telephone Number

Comptroller
Title

421 Montgomery Street Syracuse, N
Official Address

04/09/2019
Date of Certification

(315) 435-2130
Official Telephone Number

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, 2018. 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 2018 financial statements were not available for incorporation into these financial statements. As a result, their 2017 year-end financial information is presented.

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

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

Onondaga Tobacco Asset Securitization Corporation (OTASC)

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

Onondaga Civic Development Corporation (OCDC)

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

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, OCHHDC 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

The Friends
One Conservation Place
Syracuse, New York 13204

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

General Fund

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

Water Environment Protection

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

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

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

Capital Projects Fund

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

The County's Nonmajor governmental funds are as follows:

Other Governmental Funds

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

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.

Internal Service Fund

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

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

Trust and Agency Funds

The Agency Fund is used to account for money and property received and held by the County acting as an agent with only custodial responsibility in which an asset and liability are recorded in equal amounts. Private purpose trust funds are used to account for expendable trust funds in which the trust principal and earnings thereon may be expended for the purposes of the trust. Trust funds are accounted for in essentially the same manner as the governmental funds. The County's private purpose trust fund relates to the activities of a veteran's cemetery. In 1993, the County established a Pension Trust Fund for its employees. It is a defined contribution plan exempt from income taxes under 457(B) of the Internal Revenue Code and is reported as a trust fund. Since the 2018 financial statement for the plan was not available for incorporation into these financial statements, the information presented for the plan is as of December 31, 2017.

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.

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

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

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

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

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

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

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

Deferred Inflows/Outflows

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

estimates for the employer's salary-related costs. Accumulated non-vested sick leave benefits are only payable on the basis of the future event of employee illness, the occurrence of which is indeterminable.

Long-term Obligations

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

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

Participation in Debt Service - External Sources

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

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 the Library Grants Fund of \$5,972,037 at December 31, 2018. 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 five classifications of fund balance:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Assigned - Includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor nonspendable. All positive amounts related to funds other than the General Fund that are not otherwise classified as nonspendable, restricted or committed are classified as assigned. In the General Fund, the assigned amount is made up of encumbrances at year end 2018 of \$1,724,462.

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

Jointly Governed Organizations

The County has some level of representation in the Greater Syracuse Property Development Corporation (Land Bank). The Land Bank, a 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. 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.

3. PROPERTY TAXES AND COLLECTION

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

collected. The City of Syracuse retains responsibility for collecting County delinquent taxes on property within the City.

3. PROPERTY TAXES AND COLLECTION (continued)

The County’s property tax calendar is as follows:

Assessment date.....	July 1, 2017
Levy date	December 31, 2017
Lien date	July 1, 2018
Due date.....	January 1, 2018
Penalties and interest are added.....	February 1, 2018 1.0%
	March 1, 2018 1.5%
Tax sale-2017 delinquent taxes	October 1, 2018
Tax auction-2013 prior delinquent taxes	November 15, 2018

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 \$22,248,879 is included in the liability due to other governments at December 31, 2018. 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, 2018 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.

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 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, 2018 is:

<u>Tax Abatement Program</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Mortgage Tax</u>
Economic Development:			
OCIDA	\$ 2,392,242	\$ 4,653,327	\$ 894,645
SIDA	5,187,511	2,046,146	873,618
Affordable Housing:			
City of Syracuse	711,146	-	-
Various Towns	132,609	-	-
Total Tax Abatement	\$ 8,423,508	\$ 6,699,473	\$ 1,768,263

4. FEDERAL AND STATE FUNDED PROGRAMS

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

5. CAPITAL ASSETS

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

Governmental Activities	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018
Capital assets, not being depreciated				
Land	\$ 20,500,002	\$ -	\$ -	\$ 20,500,002
Intangible Asset	29,750,000	-	-	29,750,000
Construction in progress	352,699,242	99,112,298	(79,518,805)	372,292,735
Total capital assets, not being depreciated	<u>402,949,244</u>	<u>99,112,298</u>	<u>(79,518,805)</u>	<u>422,542,737</u>
Capital assets, being depreciated:				
Land improvements	25,094,697	-	-	25,094,697
Buildings	361,029,619	9,591,673	-	370,621,292
Building improvements	181,362,777	28,103,486	-	209,466,263
Equipment	144,284,035	1,762,368	(1,331,588)	144,714,815
Infrastructure	1,691,805,952	41,747,814	-	1,733,553,766
Total capital assets, being depreciated	<u>2,403,577,080</u>	<u>81,205,341</u>	<u>(1,331,588)</u>	<u>2,483,450,833</u>
Less accumulated depreciation for:				
Land improvements	(14,288,066)	(1,291,638)	-	(15,579,704)
Buildings	(241,275,128)	(12,465,579)	-	(253,740,707)
Building improvements	(102,854,634)	(8,946,998)	-	(111,801,632)
Equipment	(109,038,680)	(10,374,608)	928,893	(118,484,395)
Infrastructure	(816,615,845)	(49,376,365)	-	(865,992,210)
Total accumulated depreciation	<u>(1,284,072,353)</u>	<u>(82,455,188)</u>	<u>928,893</u>	<u>(1,365,598,648)</u>
Total capital assets, being depreciated, net	<u>1,119,504,727</u>	<u>(1,249,847)</u>	<u>-</u>	<u>1,117,852,185</u>
Net capital assets-Governmental activities	<u>\$ 1,522,453,971</u>	<u>\$ 97,862,451</u>	<u>\$ (79,921,500)</u>	<u>\$ 1,540,394,922</u>

6. RETIREMENT BENEFITS

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

and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute.

6. RETIREMENT BENEFITS (continued)

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 2018, 2017 and 2016 were \$30,837,971, \$33,734,041 and \$31,845,040 respectively. The County's contributions made to the ERS were equal to 100% of the contributions required for each year.

At December 31, 2018, the County reported the following liability for its proportionate share of the net pension liability. The net liability was measured as of March 31, 2018. 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, 2016</u>
Plan's total net pension liability	\$ 3,227,444,980
County's proportionate share of the Plan's total net pension liability	\$ 27,770,560

For the year ended December 31, 2018, the County recognized pension expense of \$1,129,460 in the financial statements.

6. RETIREMENT BENEFITS (continued)

At December 31, 2018, 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	\$ 9,904,858	\$ 8,185,003
Changes in assumptions	18,414,176	-
Net differences between projected and actual earnings on pension plan investments	40,334,540	79,616,333
Changes in proportion and differences between the County's contributions and proportionate share of contributions	1,862,742	8,420,680
County's contributions subsequent to the measurement date	21,177,021	-
Total	<u>\$ 91,693,337</u>	<u>\$ 96,222,016</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, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2018	\$ 2,524,490
2019	2,313,945
2020	(21,051,074)
2021	(9,493,063)

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

Measurement date	March 31, 2018
Actuarial valuation date	April 1, 2017
Actuarial Cost Method	Entry age normal
Interest rate	7.00%
Salary Scale	3.80%
Decrement tables	April 1, 2010 - March 31, 2015 ERS's experience
Inflation rate	2.50%

Annuitant mortality rates are based on April 1, 2010 – March 31, 2015 ERS’s experience with adjustments for mortality improvements based on MP-2014.

The actuarial assumptions used in the April 1, 2015 valuation are based on the results of an actuarial experience study for the period April 1, 2005 – March 31, 2010.

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

6. RETIREMENT BENEFITS (continued)

expected rate of return by weighting the expected future real rates of return by estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized as follows:

	<u>Target Allocations in %</u>	<u>Long-Term Expected real rate of return in %</u>
Measurement date: March 31, 2018		
Asset Type:		
Domestic Equity	36.00%	4.55%
International Equity	14.00%	6.35%
Private Equity	10.00%	7.50%
Real Estate	10.00%	5.55%
Absolute Return	2.00%	3.75%
Opportunistic Portfolio	3.00%	5.68%
Real Assets	3.00%	5.29%
Bonds & Mortgages	17.00%	1.31%
Cash	1.00%	(0.25%)
Inflation Indexed Bonds	4.00%	1.25%
Total	100.00%	

The discount rate used to calculate the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at current contribution rates and contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the ERS's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0%) or 1 percentage point higher (8.0%) than the current rate:

	1% Decrease <u>(6.0%)</u>	Current Assumption <u>(7.0%)</u>	1% Increase <u>(8.0%)</u>
County's proportionate share of the net pension liability	\$ 210,119,540	\$ 27,770,560	\$ (126,489,390)

6. 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, 2017		
Employer's total pension liability	\$	9,396,223
Plan new position		(6,168,778)
Employers' net pension liability	\$	<u>3,227,445</u>

Ratio of Plan Net Position to the Employers' Total Pension Liability	65.7%
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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, 2018 represent the projected employer contribution for the period of April 1, 2018 through March 31, 2019 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 approximately 4,190 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 approximately 1,460 retirees in its self-insurance plan and the cost of providing to these retirees during 2018 was approximately \$22.3 million. The County also instituted a Medicare advantage plan in 2013 and has moved approximately 2,730 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 \$5,510,471 during 2018.

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.

6. RETIREMENT BENEFITS (continued)

Employees Covered by Benefit Terms. At January 1, 2018, the following employees were covered by benefit terms:

Retirees and Survivors	\$	3,086
Active Employees		3,502
Total	<u>\$</u>	<u>6,588</u>

Total OPEB Liability. The County’s total OPEB liability of \$740,580,079 was measured as of January 1, 2018 and was determined by actuarial valuation as of the date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the January 1, 2018 actuarial valuation 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	3.44%
Healthcare cost trend	
Cost method	Entry age normal - level percent of pay

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-2018. 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-2018.

Changes in the Total OPEB Liability.

Balance at January 1, 2017	\$	854,690,367
Changes for the year:		
Service cost		24,804,963
Interest cost		32,792,052
Difference between expected and actual experience		(190,323,065)
Changes in assumptions and other inputs		42,577,267
Benefit payments		(23,961,505)
Balance at January 1, 2018	<u>\$</u>	<u>740,580,079</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 3.78% on January 1, 2017 to 3.44% on January 1, 2018.

6. 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 (2.44%) or 1-percentage point higher (4.44%) than the current discount rate:

	1% Decrease 2.44%	Current 3.44%	1% Increase 4.44%
Total OPEB Liability	\$ 870,785,877	\$ 740,580,079	\$ 637,301,626

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 2.44%	Current 3.44%	1% Increase 4.44%
Total OPEB Liability	\$ 628,385,723	\$ 740,580,079	\$ 885,588,724

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended December 31, 2018 the County recognized a negative OPEB expense of \$18,398,492. At December 31, 2018, 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	\$ -	\$ 155,465,361
Changes of assumptions or other inputs	34,779,233	-
Employer amounts subsequent to the measurement date	24,974,332	-
Total	\$ 59,753,565	155,465,361

The amortization period for the beginning of the measurement period is 5.46 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 in Addendum D.

Year Ended December 31,	
2019	\$ (27,059,670)
2020	(27,059,670)
2021	(27,059,670)
2022	(27,059,670)
2023 and thereafter	(12,447,448)

7. 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, 2018:

Operating Transfers To:	Operating Transfers From:						Totals
	Major Governmental Funds			Nonmajor Governmental Funds			
	General Fund	Water Environment Protection	Capital Projects Fund	County Road Fund	Water Fund	Library Fund	
Major Governmental Funds:							
General Fund	\$ -	\$ -	\$ 288,997	\$ -	\$ -	\$ -	\$ 288,997
Debt Service Fund	19,107,119	27,481,826	530,552	9,746,927	2,796,304	713,411	60,376,139
Capital Projects Fund	171,696	6,735,000	-	5,931,643	-	50,000	12,888,339
Water Environment Prot.	-	-	2,187	-	-	-	2,187
Nonmajor Governmental Funds:							
General Grants Fund	2,029,800	170,000	-	-	-	-	2,199,800
County Road Fund	28,900,353	-	-	-	-	-	28,900,353
Road Machinery Fund	420,061	-	-	-	-	-	420,061
Library Fund	4,787,547	-	-	-	-	-	4,787,547
Van Duyn	6,013,507	-	-	-	-	-	6,013,507
Total	\$ 61,430,083	\$ 34,386,826	\$ 821,736	\$ 15,678,570	\$ 2,796,304	\$ 763,411	\$ 115,876,930

8. DUE TO/DUE FROM OTHER FUNDS

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, 2018 are summarized as follows:

DUE TO:	DUE FROM:						Total	
	Major Funds	Nonmajor Funds				Library		Community
	General Fund	General Grants	County Road	Van Duyn	Grants	Development		
Major Fund - General Fund	\$ -	\$ 10,439,270	\$ 3,107,028	\$ 109,930	\$ 5,558,661	\$ 703,956	\$ 19,918,845	
Nonmajor Fund - Library Fund	800,000	-	-	-	-	-	800,000	
Total	\$ 800,000	\$ 10,439,270	\$ 3,107,028	\$ 109,930	\$ 5,558,661	\$ 703,956	\$ 20,718,845	

9. 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.

9. RISK MANAGEMENT (continued)

The claims liability of \$34,930,927 reported at December 31, 2018 is based on the requirements of GASB, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the reported liabilities during fiscal year 2018 were as follows:

	Balance January 1, 2018	Claims and Changes in Estimates	Claim Payments	Balance December 31, 2018
Workers' Compensation	\$ 23,507,404	\$ (5,985,369)	\$ 6,150,447	\$23,672,482
Judgments and Claims	8,291,601	(1,759,336)	835,204	7,367,469
Medical & Dental	6,410,032	(78,523,329)	76,004,273	3,890,976
	<u>\$ 38,209,037</u>	<u>\$ (86,268,034)</u>	<u>\$82,989,924</u>	<u>\$34,930,927</u>

Workers' Compensation

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

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

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

Judgments and Claims

The County is a defendant in a number of lawsuits in the ordinary conduct of its affairs. The County is self-insured for individual claims up to \$2,000,000 and amounts greater than \$20,000,000 for all liability (including environmental liability) and certain physical damage risks. The County has excess liability insurance that covers all other claim amounts. In the opinion of County management, after considering all relevant facts, such judgments and claims will not individually or in the aggregate, have a material effect on the financial condition of the County. Such estimate is based upon individual cases reported at December 31, 2018 and available information at the time of this report.

Medical Benefits

The County has contracted with a third-party administrator to manage its self-insurance program which provides certain medical benefits to all active and retired employees. The carrying amount of the liability includes estimates of reported and unreported claims as of December 31, 2018.