

# **ONONDAGA COUNTY NEW YORK**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDING DECEMBER 31, 2010**

**DEPARTMENT OF AUDIT & CONTROL  
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COMPTROLLER**

**JAMES V. MATURO  
DEPUTY COMPTROLLER/ACCOUNTING  
PHILIP M. BRITT  
DEPUTY COMPTROLLER/AUDITING**

**COUNTY OF ONONDAGA, NEW YORK  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
EFFECTIVE JANUARY 1, 2011**

**PREPARED BY THE COMPTROLLER'S OFFICE**

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TESTONE, MARSHALL, & DISCENZA, LLP

**COUNTY OF ONONDAGA, NEW YORK  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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**INTRODUCTORY  
SECTION  
(UNAUDITED)**

**COUNTY OF ONONDAGA, NEW YORK**

**LIST OF PRINCIPAL OFFICIALS**

**COUNTY LEGISLATURE**

EFFECTIVE JANUARY 1, 2011

CHAIRMAN: JAMES M. RHINEHART

THOMAS C. BUCKEL, JR.

CASEY E. JORDAN \*\*

WILLIAM H. MEYER

JAMES A. CORBETT

PATRICK M. KILMARTIN

KATHLEEN A. RAPP

ROBERT S. DeMORE

WILLIAM T. KINNE

MARK A. STANCZYK \*

JOHN C. DOUGHERTY

SAM LAGUZZA

JUDITH A. TASSONE

LINDA R. ERVIN

RICHARD M. LESNIAK \*

ROBERT D. WARNER

KEVIN A. HOLMQUIST

MARTIN D. MASTERPOLE

MONICA WILLIAMS

\* FLOOR LEADERS

\*\* CHAIR, WAYS & MEANS COMMITTEE

**COUNTY COMPTROLLER**

ROBERT E. ANTONACCI II, CPA

**COUNTY EXECUTIVE**

JOANNE M. MAHONEY

**CHIEF FISCAL OFFICER**

JAMES ROWLEY

**COUNTY SHERIFF**

KEVIN E. WALSH

**DISTRICT ATTORNEY**

WILLIAM J. FITZPATRICK

**COUNTY CLERK**

M. ANN CIARPELLI

COUNTY OF ONONDAGA

ORGANIZATION CHART

VOTERS

Comptroller

County Clerk

District Attorney

County Executive

County Legislature

Sheriff

Administrative & Financial Services

Human Services

Physical Services

Authorized Agencies-Financial

Aging and Youth

Long Term Care

Authorized Agencies-Physical

Economic Development

Authorized Agencies-Human

Mental Health Department

Information Technology

Elections Board

Correction Department

Onondaga County Public Library

Facilities Management

Emergency Management

E911-Emergency Communications

Probation Department

Metropolitan Water Board

Finance Department

Emergency Management

Social Services Department

Parks & Recreation

Law Department

Health Department

Veterans Service Agency

Transportation

Office of the Environment

Water Environment Protection

Personnel Department

Planning Agency

Purchase Division



Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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James V. Maturo  
Deputy Comptroller/Accounting

Philip M. Britt  
Deputy Comptroller/Audit

April 13, 2011

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

I am pleased to submit the Comprehensive Annual Financial Report of Onondaga County for the year ended December 31, 2010. Responsibility for accuracy of the data as well as the completeness and fairness of its presentation, including all disclosures, rests with the management of this government. To provide a reasonable basis for making these representations, the County has established a comprehensive set of internal controls that is designed to protect the government's assets from loss, theft, or misuse. These controls also allow the County reliable information for the preparation of these financial statements. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of financial operations of the County in accordance with accounting policies generally accepted in the United States of America. All disclosures considered necessary for the reader to gain an understanding of the County's financial activities have been included.

The County has engaged independent auditors who have audited the basic financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditors have concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's basic financial statements for the fiscal year ended December 31, 2010, are fairly presented in conformity with U.S. generally accepted accounting policies. The report of the independent auditors can be found on page ix of the financial section of this report.

The independent audit of the financial statements was part of a broader, federally mandated "Single Audit". The County is required to undergo an annual audit in conformity with the provision of the Single Audit Act and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The Single Audit Report includes the schedule of federal financial assistance, the independent auditors' report on the internal control structure and compliance with applicable laws and regulations, and findings and recommendations. The Single Audit Report is not included in this CAFR, however, when available, it is a public record and available to all interested parties upon request.

Generally accepted accounting principles require management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter on transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

## Government Profile

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

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

Onondaga County provides a full range of public services to its residents including public safety, health, transportation, education, economic assistance, home and community, culture and recreation, and general administrative support. This report includes all funds and account groups over which Onondaga County exerts substantial control, significant influence and accountability as defined in the Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity* and Statement 39, *Determining Whether Certain Organizations are Component Units*. Based on these Statements, the Onondaga County Resource Recovery Agency, the Onondaga County Water Authority, and the Central New York Regional Planning Board do not meet the criteria to be units of the reporting entity, and accordingly are excluded from this report. Predicated on the criteria of these Statements, the Onondaga County Convention Center/War Memorial Management Corporation, Onondaga Community College, Onondaga County Industrial Development Agency, Friends of Rosamond Gifford Zoo, and the Housing Development Fund Company meet the requirements for recognition as component units and accordingly their financial information is presented in a discrete format in the Financial Section of this report. The Onondaga Tobacco Asset Securitization Corporation (OTASC) meets these requirements for recognition as a component unit and their financial information is blended as a Nonmajor Debt Service Fund in the Financial Section of this report.

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

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

### **Factors Affecting Financial Condition**

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

The local economy supporting County government began to emerge from an acute recessionary state during 2010. Unemployment in the metropolitan statistical area that includes Onondaga County stood at 8.3% at the end of 2010, virtually unchanged from 2009. Sales tax collections in 2010 increased 5.89% from the previous year with the County share of retained sales tax rising 10.0% from 2009 actual collections. Although the total sales tax collected has not recovered to 2008 levels, the significant rebound in collections is testament to the regions' economic resiliency even with elevated unemployment levels.

During 2010 the County experienced a strong and unexpected rebound in sales tax. The sharp drop in 2009 sales tax revenues, followed by a solid rebound back to levels approaching 2008 numbers, breaks a pattern in which sales tax collections had been at a rate very close to the change in the Consumer Price Index. The "convergence" of sales tax sharing formulas at the end of 2010 also contributed to a positive budget variance. The old sharing formula, which expired at the end of 2010, allowed the County to retain growth in sales tax above 2%. The new formula, which began January 2011, established a significantly increased sharing percentage for the County of which payments received in January and a portion of February were accrued into the 2010 fiscal year due to matching requirements under GAAP. Expense control added to the positive budget variance as the County implemented a state sponsored early retirement program, which reduced filled positions by 158 at year-end and carried over into the 2011 budget.

Although there was a rebound in the local economy in the later part of 2010, high unemployment and State budget concerns affected the formulation of the 2011 County budget. An increase in local costs to support state mandated services, reduction in Federal Medicaid (FMAP) dollars from the Federal stimulus bill (ARRA), increased employee fringe benefit costs (including pensions), recovery from prior year use of non-recurring revenues and increased debt service costs contributed to approximately a \$55 million budget gap. To overcome this budget gap the County Executive included a reduction of 210 funded positions – including 40 layoffs, primarily from the early retirement incentive implemented by the County in 2010, and included significant additional sales tax revenue resulting from the new sales tax sharing agreement. The County Legislature proposed additional cuts; increased revenue estimates and increased use of reserves to provide a \$30 million tax levy reduction while closing the budget gap. The 2011 budget supports

\$1,158,628,049 in total expenditures, including internal transfers of \$203,766,189. Expenses were 0.8% below the 2010 budget as modified and \$2.1 million of General Fund reserves were applied to balance the budget.

The County Legislature adopted a new 10-year sales tax sharing formula in May of 2010 that did take effect beginning January 2011. The agreement includes provisions to share both the 3% portion (permanent tax) and 1% portion (temporary tax renewable by the State legislature every two years) under a formula significantly different from the past agreement. Under the new formula, Towns and Villages will be phased out entirely from sharing in sales tax by 2013. The County will retain most of the 3% portion and share slightly in the 1% portion with the overall percentage retained by the County increasing from 45% in 2010 to approximately 74% after the agreement is fully phased in beginning 2013. The City of Syracuse will receive most of the 1% portion. Schools will share less than 1% of the overall tax after the agreement is fully phased in. Although villages were eliminated from sharing in sales tax, the County Legislature created a separate fund of \$4.0 million to be shared by the villages during the period of the sales tax agreement.

The County's diverse economic base continues to play a key role in lessening the impact of the recession. Onondaga County is the hub of a regional medical sector that is a major economic driver, and is also part of a larger educational region with more than 30 colleges and universities, 130,000 students and approximately \$1.2 billion in annual R&D expenditures at the largest institutions. The New York State Center of Excellence in Energy and Environmental Technologies, a collaborative venture between the State, Syracuse University, SUNY's College of Environmental Science and Forestry, and private business, opened in March of 2010. This \$35.6 million, high profile, downtown development will focus academic and corporate research and the development of innovations relating to clean and renewable energy, indoor environmental quality, and water resources. The project is the product of a federation of more than 140 businesses, organizations, and educational and research institutions.

**Long Term Financial Planning:** Each year the County prepares a six-year Capital Improvement Plan (CIP). The CIP process is both a programmatic and fiscal tool, providing an opportunity for decision-makers to regularly evaluate infrastructure needs and competing capital investments within a fiscal framework that includes debt service projections and future operating costs. The current capital plan outlines \$822 million in projects with most of the resources targeted to new facilities associated with the court-mandated clean up of Onondaga Lake.

The County has established debt policies that form the fiscal parameters for the capital planning process. The policies are included in the County's annual operating budget document and authorized annually by the County Legislature as part of the budget review process. The debt policies call for General Fund debt service to remain below 5% of General Fund revenue; for overall net direct indebtedness to remain below \$500 per capita, or 1% of the full value of taxable property; and to maintain a debt payment schedule in which 65% or more of the outstanding debt will be retired within ten years.

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

**Onondaga Lake.** Onondaga County entered into an Amended Consent Judgment (ACJ) in 1998 that established a plan to reduce sewage outflows into Onondaga Lake through specific improvements to the Metropolitan Wastewater Treatment Plant and abatement of combined sewer overflows. Total project costs

are currently estimated at \$640 million. The project is being supported through a combination of state and federal grants and debt covered by local user fees. The State has appropriated \$74.9 million of the Clean Water/Clean Air Environmental Bond Act funds for projects covered under the ACJ. In addition to aid through the Environmental Bond Act, based on pledges by State officials, the County also planned on receiving approximately \$85 million in supplemental funding over the 15 year project as initially scheduled in the 1998 ACJ. To date, of the \$85 million in pledged funding, \$50 million has been appropriated from other New York State sources; an additional \$10 million is being processed through the 2007-08 budget, and another \$10 million in each of the State's 2008-09 and 2009-10 budgets. An additional \$5 million is being processed through the State's 2011 budget. The federal government has already appropriated \$121.3 million in federal funds (inclusive of assistance from the U.S. Army Corps of Engineers). Short-term funding of \$20 million for the Harbor Brook Project is extended under the ARRA program and this project is eligible for up to 50% loan forgiveness. Local costs that are not eligible for financing through the Environmental Facilities Corporation (EFC) will be supported through County General Obligation debt. Both EFC repayments and General Obligation County debt service associated with this project are paid by property owners within the Sanitary District through user fees.

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

**Cash management.** New York State Law directs which type of investments its counties may use to invest idle cash. Those types of investments are more fully described in Note 3 to the financial statements. Income as a result of these investments was \$2,349,606 in 2010.

**Risk management.** Onondaga County is self-insured for general liability, employee health benefits, unemployment, workers' compensation, and vehicle related losses. The County utilizes an internal service fund to account for its self-insurance activities. The County purchases insurance for property losses. The County employs loss control and safety specialists and also conducts a variety of worker safety programs. Additional information on the County's risk management activities can be found in Note 13 to the financial statements.

**Retirement and other postemployment benefits.** The County participates in the New York State and Local Employees' Retirement System (ERS). The ERS provides retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the ERS. The ERS is noncontributory except for employees who joined the ERS after July 27, 1976. Employees hired before January 1, 2010 contribute 3% of their salary and after ten years of service, the ERS becomes non-contributory for those employees as well. Those employees hired after January 1, 2010 contribute 3% of their salary for all of their years of public service and there is a limitation on the amount of overtime that can be included as wages. Under the authority of the NYSRSSL, the State Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

In addition to providing pension benefits, the County provides certain health insurance benefits to retired employees and survivors under its self-insured health program. Substantially all of the County's employees may become eligible for these benefits if they reach normal retirement age while working for the County. As of the end of the year, there were 3,095 retirees receiving these benefits. In 2007, the County adopted

Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, on a prospective basis. This statement requires municipalities to begin amortizing the long-term, actuarially determined, liability for providing benefits to retirees. The County will recognize this liability over a thirty-year period.

Additional information on the County's retirement and postemployment benefits can be found in Note 10 to the financial statements.

#### Acknowledgments

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Antonacci II, CPA". The signature is stylized and cursive.

Robert E. Antonacci II, CPA

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**FINANCIAL**

**SECTION**



TESTONE  
MARSHALL  
DISCENZA  
CPAS

HELPING OUR CLIENTS'  
VISIONS ADD UP

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Onondaga, New York (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Onondaga County Community College and Friends of the Rosamond Gifford Zoo, which together represent 91% and 82%, respectively, of the assets and revenues of the aggregate discretely, presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Onondaga County Community College and Friends of the Rosamond Gifford Zoo is based solely upon the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. However, the financial statements of Friends of the Rosamond Gifford Zoo were not audited in accordance with *Government Auditing Standards* and, accordingly, are not covered by our report in accordance with *Government Auditing Standards*. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Onondaga, New York as of December 31, 2010, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 13, 2011 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and Other Postemployment Benefits Plan Schedule on pages xi through xxiii and 42 through 44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtain during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not required part of the financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Testone, Marshall & Rucany, LLP*

April 13, 2011  
Syracuse, New York

As management of Onondaga County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2010. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found beginning on page iii of this report.

### Financial Highlights

- The assets of Onondaga County exceeded its liabilities at the close of the most recent fiscal year by \$702,131,916 (*net assets*).
- The government's total net assets decreased by \$28,229,300, mainly due to increased postemployment benefits of \$43,946,622 and the recognition of a \$29,750,000 intangible asset.
- As of the close of the current fiscal year, Onondaga County's governmental funds reported combined ending fund balances of \$209,555,038, an increase of \$10,932,279 in comparison with the prior year. The increase is attributed mainly to actual sales tax exceeding the budget by \$14,388,494.
- At the end of the current fiscal year, total fund balance for the general fund was \$84,527,919, or 11.1% of total budgetary basis general fund revenues.
- Onondaga County's governmental activities long-term liabilities increased by \$104,675,398 or 16.0%, during the current fiscal year.

### Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include the County as the primary government, and Onondaga Community College, ONCENTER Management Corporation, Onondaga County Housing Development Fund Company, Friends of Rosamond Gifford Zoo, and Onondaga County Industrial Development Agency as component units for which the County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The Onondaga Tobacco Asset Securitization Corporation (OTASC), although also legally separate, functions for all practical purposes as a department of the County, and therefore has been included as an integral part of the primary government.

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

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 5-9 of this report.

**Internal Service funds.** Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its risk management activities. Because these services predominantly benefit

governmental rather than business-type functions, the internal service fund has been included within governmental activities in the government-wide financial statements.

The basic internal service fund financial statements can be found on pages 10-12 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for governmental funds.

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

**Component Units.** As discussed above, component units are legally separate entities for which the County is financially accountable. The component units addressed above, excluding OTASC, are reported in aggregate in the government-wide financial statements.

The combining statements for the component units can be found on pages 14-17.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 18 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the budget and actual schedules for the major governmental funds and funding progress for postemployment benefits. These required schedules and notes to the schedules can be found on pages 42-45.

Combining statements for nonmajor governmental funds are presented immediately following the required supplementary information on pages 46-49 of this report.

## Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$702,131,916 at the close of the 2010 fiscal year.

The portion of the County's net assets represented by its investment in capital assets, e.g., land, buildings, and equipment, less any related debt used to acquire those assets that is still outstanding is \$842,791,377. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

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

The portion of the County's net assets that represents resources that are subject to external restrictions on how they may be used is \$24,359,185. The remaining (\$165,018,646) is unrestricted net deficit.

### County of Onondaga's Net Assets

	Governmental activities	
	2009	2010
Current and other assets	\$ 378,311,308	\$ 406,711,319
Capital assets	1,163,927,492	1,222,693,362
<b>Total assets</b>	<b>1,542,238,800</b>	<b>1,629,404,681</b>
Long-term liabilities	651,023,992	751,987,835
Other liabilities	160,853,592	175,284,930
<b>Total liabilities</b>	<b>811,877,584</b>	<b>927,272,765</b>
<b>Net assets:</b>		
Invested in capital assets, net of related debt	836,275,910	842,791,377
Restricted	22,730,632	24,359,185
Unrestricted	(128,645,326)	(165,018,646)
<b>Total net assets</b>	<b>\$ 730,361,216</b>	<b>\$ 702,131,916</b>

The County's net assets decreased by \$28,229,300. The main components of this decrease is the recognition of a \$29,750,000 intangible asset and the current year portion of the County's OPEB liability of \$43,946,622. In 2010, the County implemented Governmental Accounting Standards Board Statement No. 51, *Accounting and Financial Reporting for Intangible Assets* and recognized an intangible asset for water rights to Lake Ontario. Additional information on fixed assets can be found in Note 7. Additional information on the OPEB liability can be found in Note 10.

County of Onondaga's Changes in Net Assets

	Governmental activities	
	2009	2010
Revenues:		
Program revenues:		
Charges for services	\$ 180,621,469	\$ 179,931,127
Operating grants and contributions	215,666,695	213,038,907
Capital grants and contributions	11,398,419	17,979,648
General revenues:		
Property taxes	178,297,034	192,525,831
Other taxes	284,918,896	304,589,655
Sale of receivables	13,086,088	-
Other	11,477,130	9,809,522
Total revenues	<u>895,465,731</u>	<u>917,874,690</u>
Expenses:		
General government support	227,253,928	237,639,209
Education	57,018,115	65,147,736
Public safety	125,871,517	138,125,431
Health	99,108,590	99,125,628
Transportation	37,885,081	35,663,240
Economic assistance and opportunity	253,764,840	256,601,379
Culture and recreation	34,638,419	34,572,657
Home and community services	89,332,420	60,156,681
Interest on long-term debt	18,694,633	19,072,029
Total expenses	<u>943,567,543</u>	<u>946,103,990</u>
Increase (decrease) in net assets	(48,101,812)	(28,229,300)
Net assets - Beginning	778,463,028	730,361,216
Net assets - Ending	<u>\$ 730,361,216</u>	<u>\$ 702,131,916</u>

## Financial Analysis of the Government's Funds

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

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

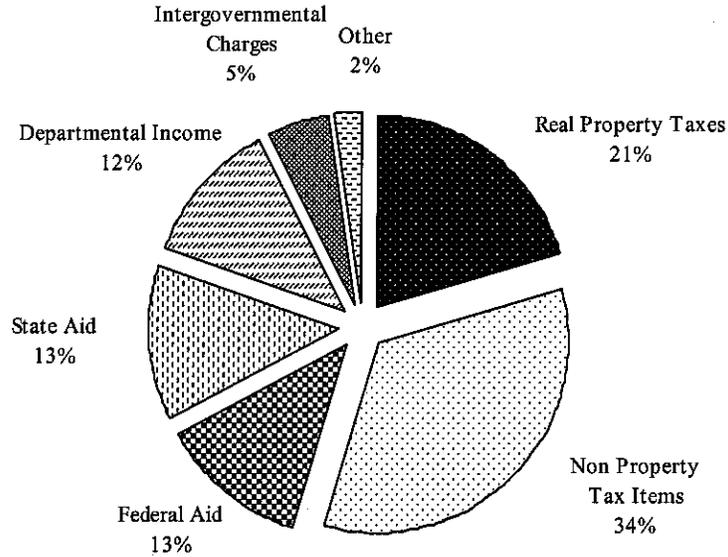
The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$76,719,455 while total fund balance reached \$84,527,919. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 10.3% of total budgetary basis general fund expenditures, while total fund balance represents 11.3% of that same amount.

The general fund's fund balance increased by \$9,861,981 during the current fiscal year. In 2010, the improvement in the local economy was the driving factor behind sales tax increasing to \$14.4 million over the adopted budget. This increase offset a \$7.9 million planned use of fund balance.

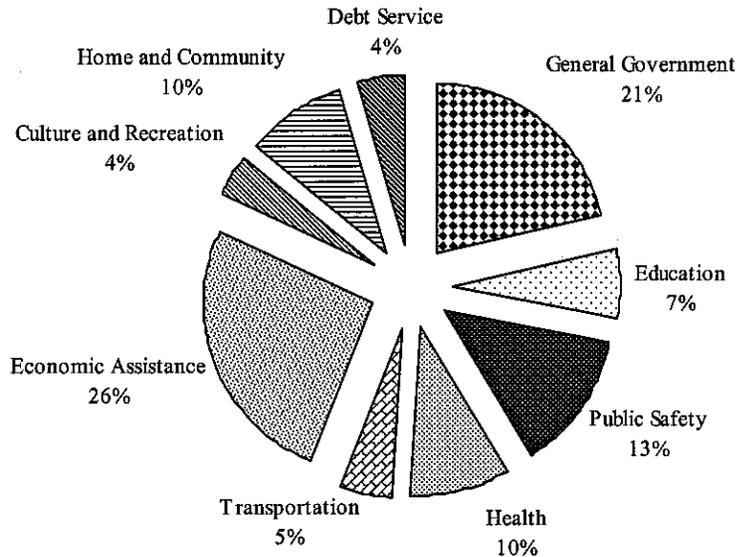
Water Environment Protection appropriated approximately \$4.4 million in prior years fund balance into 2010 operations. Expenditures finishing \$4.8 million under budget helped offset approximately \$2.4 million of appropriated fund balance resulting in an operating deficit of \$2,405,226.

The County's 2010 Debt Service Fund budget authorized an appropriation of \$4.5 million from reserve for bonded debt. Due to unbudgeted revenue of \$1.0 million from interest and other sources, \$4.0 million from bond premium, the County offset that appropriation and reported a \$441,288 operating surplus.

### County Revenues Governmental Funds



### County Expenditures Governmental Funds



**Internal Service Funds.** Unrestricted net assets of the Internal Service Fund decreased by \$5,457,062 decreasing net assets to \$3,143,784. This loss can be attributed to crediting back prior surpluses to County departments. As stated earlier, the activity of the Internal Service Fund predominantly benefits the primary government. It has been included within governmental activities in the government-wide financial statements.

**General Fund Budgetary Highlights**

Appropriations: \$8.6 million increase in appropriations can be summarized as follows:

- \$4.8 million increase in DSS Program accounts of Safety Net (\$2.1M) and Family Assistance (\$2.7M) to fund accounts over budget.
- \$2.4 million increase is the carryover of encumbrances from 2009 to 2010.
- \$759,000 in additional appropriation to support additional Mental Health Programs of which \$634,000 was a grant to improve Mental Health in the Syracuse City School District.
- \$395,000 in additional Syracuse Metropolitan Transportation Council (SMTC) appropriations.

Revenues: \$6.2 million increase in the revenue budget can be summarized as follows:

- \$4.8 million increase in the appropriation of federal and state reimbursements relating to 2010 additional expenditures of Safety Net and Family Assistance.
- \$759,000 in additional Federal and State Aid to support additional Mental Health Programs of which \$634,000 was a grant to improve Mental Health in the Syracuse City District.
- \$395,000 in additional Federal Aid to support SMTC additional appropriations.

**Capital Asset and Debt Administration**

**Capital assets.** The County's investment in capital assets for its governmental activities as of December 31, 2010 amounts to \$1,222,693,362 (net of accumulated depreciation). This investment in capital assets includes construction in progress, land, buildings, improvements, equipment, park facilities, roads, highways, water rights, drainage and sewage treatment, and bridges.

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

	<u>Governmental Activities</u>	
	<u>2009</u>	<u>2010</u>
Land	\$ 18,316,300	\$ 18,316,300
Intangible Assets	-	29,750,000
Land Improvements	6,703,538	7,972,154
Building and Improvements	209,327,366	200,740,865
Equipment	51,834,420	52,182,536
Infrastructure	606,037,732	582,364,344
Construction in progress	271,708,136	331,367,163
Total	<u>\$ 1,163,927,492</u>	<u>\$ 1,222,693,362</u>

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

A number of capital projects were completed during the year. These include \$10.6 million in projects associated with ACJ for Onondaga Lake and \$2.5 million for road improvements reducing

the construction in progress account and increasing infrastructure and other capital assets. In addition, the County added approximately \$75 million to the construction in progress account including \$27.6 million in highway improvements and \$37.4 million associated with Water Environment Protection and ACJ Projects. As stated above, per new accounting standards, the County recognized a net intangible asset for water rights to Lake Ontario in the amount of \$29.8 million. Additional information on the County's capital assets can be found in Note 7 to the financial statements.

**Long-term debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$381,543,713 and loans payable of \$163,294,472. This debt increased by \$56,532,376 during the current fiscal year.

	Activities	
	2009	2010
Serial bonds	\$ 208,835,500	\$ 247,195,000
OTASC Tobacco settlement bonds	133,897,575	134,348,713
Loans	145,572,734	163,294,472
<b>Total</b>	<b>\$ 488,305,809</b>	<b>\$ 544,838,185</b>

Additional information on the County's debt can be found in Note 8 to the financial statements.

The County maintains a "AAA" rating from Fitch, a "AA+" rating from Standard & Poor's and a "Aa1" rating from Moody's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7% of its five-year average full valuation of taxable real property. The County has utilized 11.31% of its statutory debt limit at December 31, 2010.

**Economic Factors and Next Year's Budgets and Rates**

According to the New York State Department of Labor, Onondaga County's unemployment rate in 2010 averaged 7.5%, virtually unchanged from the 2009 level of 7.6%. The statewide average for 2010 was 8.6%. The yearly average is fairly consistent with monthly unemployment statistics and is reflective of a continued sluggish economy.

According to the New York State Department of Labor, the Central New York economy began to rebound from the national recession in May of 2010. True to form the local economy lagged the national economy, both entering the recession and exiting from it. The recessionary impact to the County was less severe relative to the national economy because of a stable housing market and the resultant buffering of local financial institutions from adverse real estate conditions. Employment diversity in manufacturing, health, education and government sectors has traditionally kept unemployment levels below State and national levels. Additionally, the County's geographic location in the middle of the State and its excellent transportation infrastructure – roads, rail, airport facilities - contribute to its relative vibrancy. Centerstate Corporation for Economic Opportunity (successor entity resulting from the merger of the Chamber of Commerce and the Metropolitan Development Association) released its 2010 business survey, which included the following survey data from across all business sectors relative to 2010 performance:

Significantly above projections	11%
Somewhat above projections	49%
As projected	25%
Slightly down from our projections	15%
Significantly down from our projections	0%

Although the survey is unscientific, it is a good surrogate measure of the general business climate in the region.

According to the Milken Institute's Best-Performing Cities 2010 index, the Syracuse MSA was ranked 80<sup>th</sup> out of the largest 200 MSA's in terms of overall economic performance as measured by a weighted index that accounts for job growth, wage and salary growth and technology output. The Syracuse area MSA received higher rankings for high tech GDP location quotient, which measures the concentration of the technology industry relative to the national average. The Milken's Institute's index is designed to objectively measure which U.S. metropolitan areas are most successful in terms of job creation, retention, and quality; as well as overall economic performance. The index has been calculated since 1999 and is used as a tool for understanding consumer markets and business expansion opportunities, assisting in determining which regions may present a lower risk of doing business. The slightly above average ranking in this index is further evidence that the region is buffeted somewhat from larger national trends and enjoys a relatively stable economy.

Three strong economic sectors that position the region for the future include:

Bio, Medical Devices and Life Sciences – As the baby boomer generation continues to age, this sector will continue to be robust. Companies in this sector include: Acrolite, Bristol-Myers Squibb, Design Prototyping Technologies, Hanford Pharmaceuticals, InfiMed, Seneca Data, Tessy Plastics and Welch Allyn. Regionally this sector is supported by the Cornell Center for Advanced Technology for Life Sciences, which is the largest R&D initiative in the history of that university.

Radar, Sensor, Wireless and other Electronic Devices – This sector has high economic impact with supply chains of very high value. Companies in this sector include: Anaren Microwave, Eagle Comtronics, Lockheed- Martin, Sensis Corporation and Syracuse Research Corporation. The CASE Center at Syracuse University helps support this sector.

Renewable Energy and Environmental Systems – The cultural and economic shifts to renewable energy and sustainability will continue to enhance the region's status as a leader in this sector. There is ample R&D capacity in this sector and colleges and universities with core competencies including SUNY ESF, Morrisville State College, Syracuse University, Cornell University and Clarkson University are helping to develop technologies in areas such as: cellulosic ethanol, biodiesel from oilseed and biomass, energy efficient services, green construction contracting, LEED buildings, solar PV and solar thermal insulation, fuel cells, small wind turbines, tidal turbines, anaerobic digesters, geothermal energy, co-generation and combined heat/power generation using alternative energy sources and alternate fuel sources from hydrogen, butanol and algae. The New York State Center of Excellence in Energy and Environmental Technologies opened in March 2010. A collaborative venture between the State, Syracuse University, SUNY's College of Environmental Science and Forestry, and private business, this \$35.6 million, high profile, downtown development will focus academic and corporate research and the development of innovations relating to clean and renewable

energy, indoor environmental quality, and water resources. The project is the product of a federation of more than 140 businesses, organizations, and educational and research institutions. Companies in this sector include: Carrier Corporation, C&S Companies, O'Brien and Gere and Pall Trinity Micro. Regional assets such as the Syracuse Center of Excellence support this sector.

The County Executive presented the 2011 budget in September 2010. An increase in local costs to support state mandated services, reduction in Federal Medicaid (FMAP) dollars from the Federal stimulus bill (ARRA), increased employee fringe benefit costs (including pensions), recovery from the use of non-recurring revenues and increased debt service costs contributed to approximately a \$55 million dollar budget gap. During 2010 the County Legislature adopted a new sales tax sharing formula that provided new revenues to the County, which substantially closed the budget gap in the County Executive's proposed budget. A tax levy reduction of \$3.1 million was included in the proposed budget.

The County Legislature adopted the 2011 Budget as amended on October 21, 2010. The County Legislature proposed additional cuts, increased revenue estimates and increased use of reserves to reduce the County Executive's proposed tax levy by an additional \$27 million. Phased increases to the sales tax sharing formula over the next two years will mitigate this reduction in tax levy revenue. The 2011 Budget supports \$1,158,628,049 in total expenditures, including internal transfers of \$203,766,189. Expenses were 0.8% below the 2010 budget as modified. The General Fund budget included an adopted property tax levy of \$153,821,817 a decrease of \$30,175,225, or -16.4% vs. 2010. The 2011 budget applied \$2.1 million of General Fund reserves. After adjusting for the appropriation of the \$2.1 million in fund balance, the unreserved General Fund balance would increase to \$74.6 million, or 12.2% of General Fund net revenue.

Consumption based user fees were increased 3.88% in the Water Environment Protection Department (Sanitary District Fund) in 2011. Wholesale water rates charged by the Metropolitan Water Board (Water Fund) increased 7% in 2011.

### **Other Potentially Significant Matters**

The County owns and operates Van Duyn Home and Hospital, a 513-bed nursing home.

In November 2006, the State's Commission on Health Care Facilities for the 21st Century (the Berger Commission) recommended that Van Duyn be privatized and merged with neighboring Community General Hospital (CGH). Van Duyn and CGH proposed a plan (Scenario A) to New York State Department of Health to satisfy the Berger Commission recommendations in July 2007 that included the formation of a joint planning organization and reduction of 63 nursing home beds, but did not include privatizing and merging with Community General Hospital. The plan required funds be made available to facilitate these changes. The New York State Department of Health awarded \$12.8 million in HEAL NY Phase 4 grant funds to CGH with Van Duyn being a joint grant recipient and subcontractor to CGH. Approximately \$3.2 million was to be spent on improvements to Van Duyn. Van Duyn and CGH embarked upon operational and infrastructure studies as outlined in "Scenario A" and both facilities committed to spending the remaining grant funds on capital improvements.

In 2009, the Onondaga County Legislature authorized Van Duyn to move forward with needed capital improvements, including but not limited to: boiler replacement, elevator modernization, fire alarm/smoke detection system replacement, nurse call system replacement, telephone system

replacement and other projects such as security cameras, ice machines, oil tank replacement, freezers and coolers. These projects were essentially complete by 12/31/10, with the exception of two of the eight replacement elevators and the reduction of the 63 nursing home beds between the two facilities. All projects are anticipated to be complete during the first quarter 2011.

For the past several years the facility has experienced operating deficits of several million dollars per year (exclusive of IGT payments). In 2006, the New York State Legislature enacted a new Medicaid reimbursement methodology (rebasings) that was to be fully implemented by January 1, 2009 as well as the Public Facilities Grant program, which was proposed to make Van Duyn break-even by 2010. The Public Facilities Grant program lasted only two years and was completely eliminated in 2008. In January 2010, the State Department of Health (DOH) issued revised skilled nursing facility Medicaid per diem rates retroactive to April 2009, based upon Chapter 109 of the laws of 2006, as modified by Chapters 2 and 58 of the laws of 2007 and 2009, respectively. This change eliminates the use of 1983 cost data and Patient Review Instrument (PRI) data as the basis for Medicaid per diem rates. Instead, Medicaid rates will be based on the financial and statistical data reflected in the 2002 residential health care facility cost report. In addition, the relative resource utilization group system of patient classification (RUG-III), used by the federal government, has been adopted by DOH with certain modifications. Furthermore, the case mix index (CMI), which is used to develop Medicaid rates, will be based on the January 2009 assessment for Medicaid patients only. Beginning May 2009 each facility's rates will include an across-the-board adjustment (proportionate to its Medicaid revenue relative to all other facilities). The overall statewide increase in Medicaid rates due to rebasing (net of the overall rate decrease due to Medicaid-only CMI) will be limited to \$210,000,000. This adjustment is referred to as the "scaleback." At the current time, these rates have not been implemented, since the associated Medicaid state plan amendment is awaiting approval by Centers for Medicare and Medicaid Services (CMS). After approval by CMS, State Division of Budget approval will be needed to implement the new rates. At the current time, the facility has accrued the impact of these rates with estimated adjustments for both scaleback and CMI. Total Medicaid rebasing revenue for the years ended December 31, 2010 and 2009, approximate \$2,539,089 and \$2,595,965, respectively. Note - these figures are estimates and subject to change.

The 2009-2010 State Budget eliminated the new rebasing Medicaid reimbursement methodology after one year of implementation and replaced it with a regional rate of reimbursement effective April 1, 2010. The 2010-2011 State Budget delayed regional pricing until March 31, 2011, as well as eliminated the 2010 trend factor. The Governor's Proposed 2011-2012 Budget would establish a statewide pricing methodology rather than a regional methodology for nursing homes effective July 1, 2011 and would permanently extend authorization to collect the 6% gross receipts assessment. The Governor's Budget also includes a \$2.3 billion reduction in the state share of the Medicaid program that would trigger an additional federal share reduction of \$2.3 billion. This would reduce Medicaid reimbursement to nursing homes although no details are currently known. The Governor's Medicaid Redesign Task Force made recommendations to realize the state budget cut and 79 recommendations were included in the Governor's 30-day budget amendments. However, insufficient detail is available to estimate the impact of the budget cut or the impact of the statewide pricing methodology on Van Duyn's Medicaid rates.

In 2008, the County was allowed to apply retroactively to 2006 for Intergovernmental Transfer Revenue, which resulted in approximately \$20.3 million additional aid to Van Duyn in 2008 and 2009. This infusion of funds allowed Van Duyn to operate in the black for 2009 and 2010. The 2011

adopted County Budget, if realized, would see Van Duyn operate in the black by utilizing most of the remaining fund balance.

In November 2010, the County issued a Request for Qualifications (RFQ) seeking qualified vendors to acquire Van Duyn Home and Hospital. The RFQ specified that the County would identify one vendor as most qualified, and begin negotiations with that vendor. The County set a timeline of 90 days for negotiations to take place with the goal of entering into a memorandum of understanding with the selected vendor. The MOU will outline roles of parties to an agreement; identify required certification processes and other tasks, which must be completed to construct an agreement. The County selected SUNY Upstate Medical University and has begun the 90-day negotiating process in March 2011.

### **Requests for Information**

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

# **BASIC FINANCIAL STATEMENTS**

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Net Assets**  
**December 31, 2010**

	Governmental Activities	Component Units
<b>ASSETS</b>		
Cash, cash equivalents and investments	\$ 174,415,557	\$ 17,260,519
Deposits by contractors	1,460,000	-
Receivables:		
Property taxes (net of \$15,927,916 reserve)	36,273,084	-
Accounts receivable (net of \$4,855,521 reserve)	64,550,629	19,076,084
Due from state and federal governments	107,657,212	3,329,004
Due from other governments	6,170,661	-
Inventories	6,746,630	1,660,966
Prepaid items and other assets	6,283,329	262,916
Deferred charges	3,154,217	-
Notes receivable	-	113,220
Lease receivable	-	23,658
Endowment assets:		
Investments	-	2,083,878
Promises to give	-	27,200
Capital assets net of accumulated depreciation	1,222,693,362	84,643,298
Total assets	1,629,404,681	128,480,743

*See notes to financial statements.*

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Net Assets**  
**December 31, 2010**

	<b>Governmental Activities</b>	<b>Component Units</b>
<b>LIABILITIES</b>		
Accounts payable	23,032,954	5,409,395
Accrued liabilities	62,318,934	4,339,434
Contracts payable - retainage	3,750,814	-
Other liabilities	417,727	1,542,020
Due to other governments	66,336,098	-
Due to Onondaga County	-	2,512,942
Other deferred revenue	19,428,403	23,947,048
Long term obligations and unpaid liabilities:		
Due within one year	64,015,476	1,227,822
Due in more than one year	687,972,359	62,672,508
Total liabilities	927,272,765	101,651,169
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	842,791,377	36,111,163
Restricted for:		
Capital projects	3,554,292	6,688,703
Debt service	20,804,893	-
Endowments	-	2,839,832
Loans	-	16,780
Unrestricted	(165,018,646)	(18,826,904)
Total net assets	\$ 702,131,916	\$ 26,829,574

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Activities**  
**Year Ended December 31, 2010**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Indirect Expenses Allocation</u>	<u>Program Revenues Charges for Services</u>
<b>Primary government:</b>			
Governmental activities:			
General government support	\$ 237,639,209	\$ (6,641,145)	\$ 28,388,943
Education	65,147,736	-	482,025
Public safety	138,125,431	1,515,121	14,394,998
Health	99,125,628	1,569,877	46,753,981
Transportation	35,663,240	274,207	3,657,235
Economic assistance and opportunity	256,601,379	1,877,702	4,949,499
Culture and recreation	34,572,657	641,566	9,591,820
Home and community services	60,156,681	762,672	71,712,626
Interest on long-term debt	19,072,029	-	-
<b>Total primary government</b>	<b>\$ 946,103,990</b>	<b>\$ -</b>	<b>\$ 179,931,127</b>
<b>Component units:</b>			
Community College	\$ 93,916,872		\$ 21,554,959
ONCENTER	12,188,131		8,532,860
Housing Development Fund Company	2,287,907		2,202,589
Friends of Rosamond Gifford Zoo	1,873,307		1,726,235
OCIDA	7,851,628		7,552,921
<b>Total component units</b>	<b>\$ 118,117,845</b>		<b>\$ 41,569,564</b>

See notes to financial statements.

Program Revenues		Net (Expense) Revenue and Changes in Net Assets	
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Units
\$ 2,059,063	\$ 830,908	\$ (213,001,440)	\$ -
20,747,071	7,426,841	(36,491,799)	-
6,202,994	318,488	(115,693,830)	-
41,721,996	-	(9,079,774)	-
4,919,907	8,182,828	(18,629,063)	-
127,085,349	-	(122,688,829)	-
2,868,752	397,247	(21,073,272)	-
7,433,775	823,336	20,575,728	-
-	-	(19,072,029)	-
<u>\$ 213,038,907</u>	<u>\$ 17,979,648</u>	<u>(535,154,308)</u>	<u>-</u>
\$ 34,914,933	\$ 1,262,811	-	(36,184,169)
-	-	-	(3,655,271)
-	-	-	(85,318)
347,770	-	-	200,698
-	-	-	(298,707)
<u>\$ 35,262,703</u>	<u>\$ 1,262,811</u>	<u>-</u>	<u>(40,022,767)</u>
General revenues:			
Real property taxes and tax items		192,525,831	-
Sales tax and use tax		304,589,655	-
Investment earnings		2,349,606	2,921,400
Tobacco settlement proceeds		7,055,112	-
Participation in debt service-external sources		404,804	-
Contributions other		-	23,018,949
Other revenue		-	15,416
County contributions		-	11,463,315
Total general revenues and transfers		<u>506,925,008</u>	<u>37,419,080</u>
Change in net assets		(28,229,300)	(2,603,687)
Net assets-beginning		<u>730,361,216</u>	<u>29,433,261</u>
Net assets-ending		<u>\$ 702,131,916</u>	<u>\$ 26,829,574</u>

**COUNTY OF ONONDAGA, NEW YORK**

**Balance Sheet  
Governmental Funds  
December 31, 2010**

	<u>General</u>	<u>Water Environment Protection</u>
<b>ASSETS</b>		
Cash, cash equivalents and investments	\$ 54,124,765	\$ 34,970,716
Deposits by contractors	-	-
Receivables:		
Property taxes (net of \$15,927,916 reserve)	36,273,084	-
Accounts receivable (net of \$4,855,521 reserve)	43,120,931	8,584,867
Due from state and federal governments	66,512,373	-
Due from other funds	3,005,347	-
Due from other governments	3,484,488	1,599
Inventories	-	-
Prepaid items	4,788,766	477,012
Restricted assets	-	-
Total assets	<u>\$ 211,309,754</u>	<u>\$ 44,034,194</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 7,446,783	\$ 1,946,914
Accrued liabilities	35,404,862	1,440,424
Due to third party payors	-	-
Contracts payable-retainage	6,900	1,110
Other liabilities	365,243	-
Due to other funds	1,200,000	-
Due to other governments	65,133,253	-
Deferred property tax revenues	14,194,816	-
Other deferred revenues	<u>3,029,978</u>	<u>3,834,495</u>
Total liabilities	<u>126,781,835</u>	<u>7,222,943</u>
Fund balances:		
Reserved for:		
Prepays	4,788,766	477,012
Debt service	-	-
Encumbrances	3,019,698	1,026,542
Capital improvements	-	-
Unreserved:		
Designated	15,675,360	32,807,218
Undesignated	61,044,095	2,500,479
Undesignated, reported in nonmajor:		
Special revenue funds	-	-
Debt service funds	-	-
Total fund balances	<u>84,527,919</u>	<u>36,811,251</u>
Total liabilities and fund balances	<u>\$ 211,309,754</u>	<u>\$ 44,034,194</u>

*See notes to financial statements.*

	Debt Service	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$	42,165,109	\$ 18,144,933	\$ 10,954,193	\$ 160,359,716
	-	1,460,000	-	1,460,000
	-	-	-	36,273,084
	-	8,176	8,754,113	60,468,087
	-	26,086,005	9,923,780	102,522,158
	-	-	1,200,000	4,205,347
	-	277	1,389,677	4,876,041
	-	-	189,474	189,474
	-	-	1,017,551	6,283,329
	-	-	339,475	339,475
\$	<u>42,165,109</u>	<u>\$ 45,699,391</u>	<u>\$ 33,768,263</u>	<u>\$ 376,976,711</u>

\$	-	\$ 7,980,859	\$ 3,902,560	\$ 21,277,116
	-	5,518,522	3,007,928	45,371,736
	-	-	290,000	290,000
	-	3,742,741	63	3,750,814
	-	43,712	8,772	417,727
	-	-	3,005,347	4,205,347
	-	-	912,845	66,046,098
	-	-	-	14,194,816
	-	3,267,759	1,735,787	11,868,019
	-	<u>20,553,593</u>	<u>12,863,302</u>	<u>167,421,673</u>

	-	-	1,017,551	6,283,329
	42,165,109	-	8,614,980	50,780,089
	-	60,129,664	5,580,906	69,756,810
	-	154,897	-	154,897
	-	-	3,539,745	52,022,323
	-	(35,138,763)	-	28,405,811
	-	-	2,048,051	2,048,051
	-	-	103,728	103,728
	<u>42,165,109</u>	<u>25,145,798</u>	<u>20,904,961</u>	<u>209,555,038</u>
\$	<u>42,165,109</u>	<u>\$ 45,699,391</u>	<u>\$ 33,768,263</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,222,693,362
Long-term receivables not reported in the funds	6,429,674
Inventories of automotive parts and road materials expensed as acquired in the funds.	6,557,156
Internal service fund used by management to charge the costs of insurance activities to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	3,143,784
Deferred revenue including property taxes not available to pay for current-period expenditures and are therefore, deferred in the funds.	17,726,947
Deferred gain on defeased debt not reported in the funds.	(1,458,370)
Debt issuance costs expensed as incurred in the funds.	2,252,559
Accrued interest not reported in the funds.	(4,047,912)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(760,720,322)
Net assets of governmental activities	<u>\$ 702,131,916</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2010**

	<b>General</b>	<b>Water Environment Protection</b>
<b>REVENUES</b>		
Taxes:		
Real property taxes and tax items	\$ 183,083,404	\$ 2,172,524
Sales tax and use tax	302,259,198	-
Federal aid	78,235,370	-
State aid	93,289,324	-
Departmental	25,329,605	60,143,019
Service for other governments	15,181,554	2,285,314
Tobacco settlement proceeds	-	-
Interest on investments	975,369	296,828
Miscellaneous	5,942,938	576,960
Total revenues	704,296,762	65,474,645
<b>EXPENDITURES</b>		
Current:		
General government support	193,611,004	-
Education	51,284,124	-
Public safety	118,351,445	-
Health	33,846,102	-
Transportation	3,953,290	-
Economic assistance and opportunity	237,880,615	-
Culture and recreation	16,349,236	-
Home and community services	2,667,027	49,284,067
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	657,942,843	49,284,067
Excess (deficiency) of revenues over (under) expenditures	46,353,919	16,190,578
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	872,084	-
Transfers out	(37,364,022)	(18,595,804)
Proceeds of long-term borrowings	-	-
Participation in debt service-external sources	-	-
Bond premium	-	-
Total other financing sources and (uses)	(36,491,938)	(18,595,804)
Net change in fund balance	9,861,981	(2,405,226)
Fund balances- beginning	74,665,938	39,216,477
Fund balances- ending	\$ 84,527,919	\$ 36,811,251

*See notes to financial statements.*

<u>Debt Service</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 185,255,928
-	(183,158)	2,513,615	304,589,655
-	9,800,352	26,061,201	114,096,923
-	8,179,296	15,453,012	116,921,632
-	134,672	24,225,268	109,832,564
-	(885,068)	31,853,361	48,435,161
-	-	7,055,112	7,055,112
476,939	36,827	487,313	2,273,276
-	1,070,143	2,179,424	9,769,465
<u>476,939</u>	<u>18,153,064</u>	<u>109,828,306</u>	<u>898,229,716</u>
355,840	9,332,905	1,889,138	205,188,887
-	13,867,598	-	65,151,722
-	6,119,421	5,035,040	129,505,906
-	2,562,848	53,938,733	90,347,683
-	23,854,345	20,411,157	48,218,792
-	-	13,048,673	250,929,288
-	8,863,204	12,903,640	38,116,080
-	26,779,491	15,919,525	94,650,110
22,080,873	-	2,000,000	24,080,873
12,433,439	-	5,412,563	17,846,002
<u>34,870,152</u>	<u>91,379,812</u>	<u>130,558,469</u>	<u>964,035,343</u>
<u>(34,393,213)</u>	<u>(73,226,748)</u>	<u>(20,730,163)</u>	<u>(65,805,627)</u>
30,403,902	10,593,051	24,268,725	66,137,762
-	(1,000,001)	(9,177,935)	(66,137,762)
-	53,625,000	-	53,625,000
404,804	18,682,307	-	19,087,111
4,025,795	-	-	4,025,795
<u>34,834,501</u>	<u>81,900,357</u>	<u>15,090,790</u>	<u>76,737,906</u>
441,288	8,673,609	(5,639,373)	10,932,279
41,723,821	16,472,189	26,544,334	198,622,759
<u>\$ 42,165,109</u>	<u>\$ 25,145,798</u>	<u>\$ 20,904,961</u>	<u>\$ 209,555,038</u>

**County of Onondaga, New York  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balances of Governmental Funds  
 To the Statement of Activities  
 For the Year Ended December 31, 2010**

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

Net change in fund balances--total governmental funds (page 8)	\$ 10,932,279
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	58,765,870
Revenues reported in the statement of activities that are not reported as revenue in the governmental funds.	10,913,959
The issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(60,138,897)
Expenses reported in the statement of activities that are not reported as expenditures in the governmental funds.	(43,245,449)
Internal service funds are used by management to charge risk management activities to individual funds:	
The net deficit of certain activities of the internal service funds is reported with governmental activities.	<u>(5,457,062)</u>
Change in net assets of governmental activities (page 4)	<u><u>\$ (28,229,300)</u></u>

*See notes to financial statements*

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**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Net Assets**  
**Internal Service Fund**  
**December 31, 2010**

**ASSETS**

Current assets:

Cash, cash equivalents and investments	\$ 13,716,366
Receivables	<u>10,788</u>
Total current assets	<u>13,727,154</u>

Noncurrent assets:

Unfunded claims receivable	<u>40,579,727</u>
Total noncurrent assets	<u>40,579,727</u>
Total assets	<u>54,306,881</u>

**LIABILITIES**

Current liabilities:

Accounts payable	1,755,838
Accrued liabilities	<u>16,000</u>
Total current liabilities	<u>1,771,838</u>

Noncurrent liabilities:

Unpaid claim liabilities	<u>49,391,259</u>
Total noncurrent liabilities	<u>49,391,259</u>
Total liabilities	<u>51,163,097</u>

**NET ASSETS**

Unrestricted	<u>3,143,784</u>
Total fund net assets	<u>\$ 3,143,784</u>

*See notes to financial statements.*

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**Internal Service Fund**  
**For the Year Ended December 31, 2010**

<b>OPERATING REVENUES</b>	
Interdepartmental charges	\$ 60,788,402
Other charges	13,547,626
Total operating revenues	<u>74,336,028</u>
 <b>OPERATING EXPENSES</b>	
Insurance premiums and benefits	75,190,844
Salary	2,015
Employee benefits	765
Supplies	5,202
Contractual services	1,375,835
General and administrative	3,294,759
Total operating expenses	<u>79,869,420</u>
Operating loss	(5,533,392)
 Nonoperating revenue	
Interest income	76,330
Total nonoperating revenue	<u>76,330</u>
Change in net assets	(5,457,062)
Total fund net assets-beginning	<u>8,600,846</u>
Total fund net assets-end	<u>\$ 3,143,784</u>

*See notes to financial statements.*

**COUNTY OF ONONDAGA, NEW YORK**

**Statement of Cash Flows**

**Internal Service Fund**

**Year Ended December 31, 2010**

**Cash Flows From Operating Activities**

Receipts from interfund services provided	\$	71,001,123
Payments for employee benefits		(71,999,046)
Payments for salary and fringes		(2,780)
Payments for supplies and services		(4,142,553)
Payments for interdepartmental charges		<u>(992,200)</u>
Net cash used by operating activities		<u>(6,135,456)</u>

**Cash Flows From Investing Activities**

Interest and earnings		<u>76,330</u>
Net decrease in cash and cash equivalents		(6,059,126)
Cash and cash equivalents -beginning		<u>19,775,492</u>
Cash and cash equivalents -ending	\$	<u><u>13,716,366</u></u>

**Reconciliation of Operating Loss to Net Cash Used**

**by Operating Activities:**

Operating loss	\$	(5,533,392)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Changes in assets and liabilities:		
Increase in receivables		(3,334,905)
Decrease in accounts payable		(631,005)
Decrease in accrued liabilities		(211,587)
Increase in unpaid claim liabilities		<u>3,575,433</u>
Net cash used by operating activities	\$	<u><u>(6,135,456)</u></u>

*See notes to financial statements.*

**COUNTY OF ONONDAGA, NEW YORK**

**Statement of Net Assets  
Fiduciary Funds  
December 31, 2010**

	Cemetery Private Purpose Trust Fund	Agency
	<u>Trust Fund</u>	<u>Agency</u>
<b>ASSETS</b>		
Cash and investments	\$ <u>1,151,691</u>	\$ <u>12,360,945</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities -Agency fund liabilities	\$ <u>-</u>	\$ <u>12,360,945</u>
Net assets	<u>1,151,691</u>	<u>-</u>
Total liabilities and net assets	\$ <u>1,151,691</u>	\$ <u>12,360,945</u>

**COUNTY OF ONONDAGA, NEW YORK**

**Statement of Changes in Net Assets  
Fiduciary Funds  
Year Ended December 31, 2010**

	Cemetery Private Purpose Trust Fund
	<u>Trust Fund</u>
<b>ADDITIONS</b>	
Departmental	\$ 133,450
Interest on investments	<u>8,537</u>
Total additions	<u>141,987</u>
<b>DEDUCTIONS</b>	<u>138,450</u>
Change in net assets	3,537
Net assets - beginning	<u>1,148,154</u>
Net assets - ending	\$ <u>1,151,691</u>

*See notes to financial statements*

**COUNTY OF ONONDAGA, NEW YORK**  
**Combining Statement of Net Assets**  
**Component Units**  
**December 31, 2010**

	OCC		ONCENTER
<b>ASSETS</b>			
Cash, cash equivalents and investments	\$ 12,397,977	\$	2,172,275
Accounts receivable (net of \$1,385,000 reserve)	18,050,165		233,589
Due from state and federal governments	3,329,004		-
Inventories	-		130,125
Prepaid items and other assets	23,860		192,723
Notes receivable	-		-
Lease receivable	-		-
Endowment assets :			
Investments	-		-
Promises to give	-		-
Capital assets net of accumulated depreciation	81,663,941		1,117,065
Total assets	\$ 115,464,947	\$	3,845,777
<b>LIABILITIES</b>			
Accounts payable	\$ 4,435,427	\$	704,603
Accrued liabilities	4,110,620		104,797
Other liabilities	1,399,236		142,784
Due to Onondaga County	-		767,008
Other deferred revenues	21,547,510		2,359,934
Long term obligations and unpaid liabilities:			
Due within one year	841,320		113,093
Due in more than one year	61,896,155		776,353
Total liabilities	94,230,268	\$	4,968,572
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	33,731,150		547,461
Restricted for:			
Capital projects	6,688,611		92
Endowments	-		-
Loans	16,780		-
Unrestricted	(19,201,862)		(1,670,348)
Total net assets	\$ 21,234,679	\$	(1,122,795)

*See notes to financial statements.*

<u>Fund Company</u>	<u>Friends of Rosamond Gifford Zoo</u>	<u>OCIDA</u>	<u>Total Component Units</u>
\$ 242	\$ 1,494,741	\$ 1,195,284	\$ 17,260,519
-	52,453	739,877	19,076,084
-	-	-	3,329,004
1,445,282	85,559	-	1,660,966
-	46,333	-	262,916
-	-	113,220	113,220
-	-	23,658	23,658
-	2,083,878	-	2,083,878
-	27,200	-	27,200
-	29,740	1,832,552	84,643,298
<u>\$ 1,445,524</u>	<u>\$ 3,819,904</u>	<u>\$ 3,904,591</u>	<u>\$ 128,480,743</u>
\$ 39,305	\$ 57,491	\$ 172,569	\$ 5,409,395
20,710	103,307	-	4,339,434
-	-	-	1,542,020
1,385,509	360,425	-	2,512,942
-	39,604	-	23,947,048
-	-	273,409	1,227,822
-	-	-	62,672,508
<u>1,445,524</u>	<u>560,827</u>	<u>445,978</u>	<u>101,651,169</u>
-	-	1,832,552	36,111,163
-	-	-	6,688,703
-	2,838,190	1,642	2,839,832
-	-	-	16,780
-	420,887	1,624,419	(18,826,904)
<u>\$ -</u>	<u>\$ 3,259,077</u>	<u>\$ 3,458,613</u>	<u>\$ 26,829,574</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Combining Statement of Revenues, Expenditures, and Changes in Net Assets**  
**Component Units**  
**Year Ended December 31, 2010**

	<u>OCC</u>	<u>ONCENTER</u>
<b>Expenses:</b>		
Program operations	\$ 86,192,274	\$ 12,020,910
Interest on indebtedness	2,305,232	-
Depreciation	5,419,366	167,221
Total expenses	<u>93,916,872</u>	<u>12,188,131</u>
 <b>Program revenues:</b>		
Charges for services	21,554,959	8,532,860
Operating grants and contributions	34,914,933	-
Capital grants and contributions	1,262,811	-
Total program revenues	<u>57,732,703</u>	<u>8,532,860</u>
 Net program (expenses) revenues	<u>(36,184,169)</u>	<u>(3,655,271)</u>
 <b>General revenues (expenses):</b>		
Contribution from Onondaga County	8,864,000	2,513,997
Interest and investment income	2,354,760	11,641
Contributions from other governments	23,001,423	-
Other revenue	-	-
Total general revenues	<u>34,220,183</u>	<u>2,525,638</u>
 Change in net assets	(1,963,986)	(1,129,633)
Net assets -beginning of year	23,198,665	6,838
Net assets -end of year	<u>\$ 21,234,679</u>	<u>\$ (1,122,795)</u>

*See notes to financial statements.*

<u>Fund Company</u>	<u>Friends of Rosamond Gifford Zoo</u>	<u>OCIDA</u>	<u>Total Component Units</u>
\$ 2,287,907	\$ 1,839,512	\$ 7,837,958	\$ 110,178,561
-	-	13,670	2,318,902
-	33,795	-	5,620,382
<u>2,287,907</u>	<u>1,873,307</u>	<u>7,851,628</u>	<u>118,117,845</u>
2,202,589	1,726,235	7,552,921	41,569,564
-	347,770	-	35,262,703
-	-	-	1,262,811
<u>2,202,589</u>	<u>2,074,005</u>	<u>7,552,921</u>	<u>78,095,078</u>
<u>(85,318)</u>	<u>200,698</u>	<u>(298,707)</u>	<u>(40,022,767)</u>
85,318	-	-	11,463,315
-	539,830	15,169	2,921,400
-	-	17,526	23,018,949
-	-	15,416	15,416
<u>85,318</u>	<u>539,830</u>	<u>48,111</u>	<u>37,419,080</u>
-	740,528	(250,596)	(2,603,687)
-	2,518,549	3,709,209	29,433,261
<u>\$ -</u>	<u>\$ 3,259,077</u>	<u>\$ 3,458,613</u>	<u>\$ 26,829,574</u>

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Background

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

### Financial Reporting Entity

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

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

#### **Onondaga Community College (Community College)**

The majority of the College's Board of Trustees are appointed by the County Executive and confirmed by the County Legislature. Substantial funding is provided by the County for the operation of the Community College, and from general obligation bonds of the County. The Community College has a fiscal year which ends August 31. The Community College is presented discretely as a component unit of the County.

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

The ONCENTER Management Corporation is a separate not-for-profit corporation, which manages and operates the Onondaga County Convention Center/War Memorial Complex (the Complex) and other public and civic facilities owned by the County. The ONCENTER Management Corporation and the County operate under a Management Agreement (the Agreement), which defines each party's duties and responsibilities in regard to the Complex. Under the Agreement, the ONCENTER Management Corporation is responsible for the management, operation and maintenance of the Complex, so as to maximize economic opportunities and social benefits to the residents of the County and New York State. The County will appropriate each year from its annual budget, principally from room occupancy tax revenues, funds sufficient to cover the expected excess of costs and expenses over receipts and revenues incurred by the ONCENTER Management Corporation in the performance of its obligations. The County is also responsible for funding a capital reserve for future repairs and replacements to the Complex, which are beyond annual preventative maintenance costs. The County subsidizes a substantial portion of the ONCENTER Management Corporation's operations. The Corporation is presented discretely as a component unit of the County. The Corporation's current year-end 2010 financial statements were not available for incorporation into these financial statements. As a result, their 2009 year-end financial information is presented.

#### **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

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

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 are presented discretely as a component unit of the County. The Friends have a fiscal year that ends December 31, however their 2010 financial statements were not available for incorporation into these financial statements. As a result, their 2009 year-end financial information is presented.

**Onondaga County Industrial Development Agency (OCIDA)**

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

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

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

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

Onondaga Community College  
Onondaga Hill, Syracuse, New York 13215

ONCENTER  
800 South State Street,  
Syracuse, New York 13202

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

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

The Friends  
One Conservation Place  
Syracuse, New York 13204

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

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

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

**Government-wide and Fund Financial Statements**

The government-wide financial statements, i.e., the statement of net assets and the statement of activities, report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are supported by taxes and intergovernmental revenues. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

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

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

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the internal service funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

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

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

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

requirements). Advances received for state and federal programs are offset against outstanding receivables for those programs. These resources are reflected as revenues at the time of receipt or earlier if the measurable and available criteria are met.

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.

The discretely presented component units are presented on the accrual basis of accounting. In accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting*, these entities have elected to apply all applicable GASB pronouncements as well as Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions, issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. These entities have also elected not to apply accounting standards issued after November 30, 1989 by FASB and APB.

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

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

**General Fund**

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

**Water Environment Protection**

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

**Debt Service Fund**

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

**Capital Projects Fund**

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

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

The County's Nonmajor governmental funds are as follows:

**Nonmajor Special Revenue Funds**

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

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

**Internal Service Fund**

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

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

**Trust and Agency Funds**

The Agency Fund is used to account for money and property received and held by the County acting as an agent with only custodial responsibility in which an asset and liability are recorded in equal amounts. Private purpose trust funds are used to account for expendable trust funds in which the trust principal and earnings thereon may be expended for the purposes of the trust. Private purpose trust funds are accounted for in essentially the same manner as the governmental funds. The County's private purpose trust fund relates to the activities of a veteran's cemetery.

**Inventories**

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

**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.

In 2010, the County implemented GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. The County's intangible asset is comprised of permanent water rights to Lake Ontario. The County and the City of Oswego entered into an agreement on December 23, 1996 that allows the County to connect to the City's intake facilities and draw water from the lake. The County will pay the City of Oswego \$29,750,000 over 20 year period ending in 2016. To date the County has paid \$23,750,000, the remaining \$6,000,000 is shown as an addition to loans payable in long-term debt.

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

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

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

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

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

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

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

**Compensated Absences**

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. Accumulated vacation, personal time-off and compensatory time-off may be paid upon termination up to a combined maximum of twenty-one days. Compensated absence liabilities relating to the governmental funds are considered long-term liabilities, except those due and payable. Accrued liability amounts are based on wage rates prevailing as of the balance sheet date and include additional estimates for the employer's salary-related costs. Accumulated non-vested sick leave benefits are only payable on the basis of the future event of employee illness, the occurrence of which is indeterminable.

**Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, (if material) are deferred and amortized over the life of the bonds. Bond issuance costs in excess of \$100,000 are reported as deferred charges and amortized over the term of the related debt. Bond issuance costs are reported in the functional categories of expense.

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****Patient Service Revenues – Van Duyn**

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

**Participation in Debt Service - External Sources**

Included in other financing sources in the Debt Service Fund and Capital Projects Fund are proceeds pertaining to the participation in the County's debt service by local corporations and other governments. For the year ended December 31, 2010, such amounts were comprised of the following:

The Debt Service Fund amount of \$404,804 consists of funds received from the New York State Energy Research and Development Agency and New York State Office of Court Administration to defray capital costs associated with energy conservation projects and improvements to the County's court facilities respectively.

The amount of \$18,682,307 in the Capital Projects Fund relates to funding received from the NYS Environmental Facilities Corporation (EFC) to help fund the clean-up of Onondaga Lake.

**Interfund Transactions**

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

**Deficit Fund Balance**

The Community Development Fund reported a deficit fund balance of \$60,269 at December 31, 2010. This was the result of non-reimbursable interdepartmental charges. This amount will be funded by the General Fund in 2011.

**Designated Fund Balance**

Designations of Governmental Fund Type balances are not legally required segregations, but are designated for a specific purpose. The designations in the General Fund are made up of \$2,089,739 appropriated in the 2011 budget, \$5,558,156 for the Early Retirement Incentive (ERI), and \$8,027,465 for future debt avoidance and property tax relief. Water Environment Protection designations are made up of \$1,613,924 appropriated in the 2011 budget, \$598,899 for ERI, and \$30,594,395 for infrastructure improvements related to future commitments associated with Onondaga Lake (Note 15). Designations in the Other Governmental Funds are made up of \$1,706,740 appropriated in the 2011 budget, \$951,926 for ERI and \$881,079 for future debt avoidance and property tax relief.

**Use of Estimates**

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

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

**Governmental fund balance sheet and the government-wide statement of net assets**

The governmental fund balance sheet includes a reconciliation between total governmental funds fund balance and net assets—governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that “Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this \$1,222,693,362 difference can be found in the Summary of Changes in Capital assets on page 28. Another element of that reconciliation explains that “Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$760,720,322 difference can be found in the Changes in Long-term Obligations section of these notes on page 33.

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances—total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$58,765,870 difference are as follows:

Net capital outlay	\$ 109,064,964
Depreciation expense	(50,299,094)
Net adjustment to increase net changes in fund balances-total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 58,765,870</u>

Another element of that reconciliation states “The issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$60,138,897 difference are as follows:

Debt issued or incurred:	
Issuance of general obligation debt	\$ 56,076,138
Additional loans	25,537,111
Plus Premium	4,025,795
Principal repayments:	
General obligation debt	(17,265,500)
Loan payments	(7,815,373)
Amortization of gain on defeased debt	(105,034)
Amortization of premium (amortized against interest expense)	(342,055)
Amortization of issuance discounts (amortized as interest expense)	27,815
Net adjustment to increase net changes in fund balances-total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 60,138,897</u>

Another element of that reconciliation states that “Expenses reported in the statement of activities that are not reported as expenditures in the governmental funds.”

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

The details of this \$43,245,449 difference are as follows:

Tax certiorari	\$ (213,000)
Compensated absences	(1,396,010)
Judgments and claims	(1,845,992)
Postemployment benefits	43,946,622
Workers' compensation	4,014,481
Due to agencies	(74,634)
Accrued interest	(805,837)
Amortization of issuance costs	60,955
Inventory adjustment	<u>(441,136)</u>
Net adjustment to decrease net changes in fund balances-total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 43,245,449</u>

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

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

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

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

The carrying amount of the County's deposits with financial institutions was \$187,928,193 and the bank balance was \$200,096,146. Of these amounts, \$8,718,709 represents cash and investments of OTASC.

The bank balance is categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the County or its agent in the County's name	\$ 10,150,862
Amount collateralized with securities held by the pledging financial institution's trust department or its agent in the County's name	<u>189,945,284</u>
Total bank balance	<u>\$ 200,096,146</u>

**Investments**

Investments made by the County are summarized below. The investments that are represented by specific identifiable investment securities are classified as to custodial credit risk by the three categories described as follows:

**3. CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)**

- Category 1- Insured or registered, or securities held by the County or its agent in the County's name
- Category 2- Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name
- Category 3- Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent, but not in the County's name

All County investments are category 1.

U.S. Government Securities	\$ 24,519,408
Commercial Paper-OTASC	8,374,240
Money Market Funds-OTASC	240,740
Total Investments	<u>\$ 33,134,388</u>

At December 31, 2010 the carrying amount of the County's short-term investments approximates fair value (based on quoted market prices).

**4. PROPERTY TAXES AND COLLECTION**

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

The County's property tax calendar is as follows:

Assessment date.....	July 1, 2009
Levy date.....	December 31, 2009
Lien date.....	July 1, 2010
Due date.....	January 1, 2010
Penalties and interest are added.....	February 1, 2009 1.0%
	March 1, 2009 1.5%
Tax sale-2009 delinquent taxes.....	October 1, 2010
Tax auction-2005 prior delinquent taxes.....	November 15, 2010

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 \$19,934,208 is included in the liability due to other governments at December 31, 2010. 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, 2010 was .46% of the five-year average full assessed valuation of taxable real property.

**5. SALE OF RECEIVABLES**

Pursuant to State Real Property Tax Law and County Resolution 265 of 2009, the County is authorized to sell certain tax sale certificates (TSC). These TSC, which represent liens on certain outstanding property taxes, were sold to a trust, which in turn issued certificates of participation in the trust. As the County collects on these TSC, all tax, interest, and penalty amounts will be transferred to the trustee. The trustee will use these collections to redeem the certificates of participation and to make interest payments to the investors. The County is obligated to repurchase any TSC that remain outstanding at April 1, 2013, the end of the agreement. Any TSC that remain outstanding after final payment is made to the trustee reverts to the County. The certificates of participation do not constitute debt of the County.

**6. FEDERAL AND STATE FUNDED PROGRAMS**

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

**7. CAPITAL ASSETS**

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

Governmental activities:	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010
Capital assets, not being depreciated:				
Land	\$ 18,316,300	\$ -	\$ -	\$ 18,316,300
Intangible Asset	-	29,750,000	-	29,750,000
Construction in progress	271,708,136	74,992,176	(15,333,149)	331,367,163
Total capital assets, not being depreciated	<u>290,024,436</u>	<u>104,742,176</u>	<u>(15,333,149)</u>	<u>379,433,463</u>
Capital assets, being depreciated:				
Land improvements	16,430,370	1,952,933	-	18,383,303
Buildings	326,348,297	10,720	-	326,359,017
Building improvements	133,210,753	5,955,274	-	139,166,027
Equipment	111,581,806	8,350,077	(540,489)	119,391,394
Infrastructure	1,125,995,829	3,398,224	-	1,129,394,053
Total capital assets, being depreciated	<u>1,713,567,055</u>	<u>19,667,228</u>	<u>(540,489)</u>	<u>1,732,693,794</u>
Less accumulated depreciation for:				
Land improvements	(9,726,832)	(684,317)	-	(10,411,149)
Buildings	(180,422,704)	(9,555,301)	-	(189,978,005)
Building improvements	(69,808,980)	(4,997,194)	-	(74,806,174)
Equipment	(59,747,386)	(7,990,670)	529,198	(67,208,858)
Infrastructure	(519,958,097)	(27,071,612)	-	(547,029,709)
Total accumulated depreciation	<u>(839,663,999)</u>	<u>(50,299,094)</u>	<u>529,198</u>	<u>(889,433,895)</u>
Total capital assets, being depreciated, net	<u>873,903,056</u>	<u>(30,631,866)</u>	<u>(11,291)</u>	<u>843,259,899</u>
Net capital assets-Governmental activities	<u>\$ 1,163,927,492</u>	<u>\$ 74,110,310</u>	<u>\$ (15,344,440)</u>	<u>\$ 1,222,693,362</u>

**7. CAPITAL ASSETS (continued)**

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

**Governmental activities:**

General government	\$ 8,667,754
Public safety	6,928,717
Health	1,688,147
Transportation	14,141,300
Economic assistance and opportunity	91,015
Culture and recreation	3,965,172
Home and community services	14,816,989
Total depreciation expense-governmental activities	<u>\$ 50,299,094</u>

A summary of changes in the capital assets of the Community College at August 31, 2010 is as follows:

	<u>Balance September 1, 2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance August 31, 2010</u>
Capital assets, not being depreciated:				
Construction in progress	\$ 335,741	\$ 1,545,732	\$ (335,741)	\$ 1,545,732
Total capital assets, not being depreciated	<u>335,741</u>	<u>1,545,732</u>	<u>(335,741)</u>	<u>1,545,732</u>
Capital assets, being depreciated:				
Land and building improvements	62,779,113	2,239,954	-	65,019,067
Buildings	72,936,710	5,700,164	-	78,636,874
Equipment	18,052,945	1,131,617	(1,161,620)	18,022,942
Library books	509,226	-	(49,000)	460,226
Total capital assets, being depreciated	<u>154,277,994</u>	<u>9,071,735</u>	<u>(1,210,620)</u>	<u>162,139,109</u>
Less accumulated depreciation:				
Improvements	(18,652,756)	(2,451,102)	-	(21,103,858)
Buildings	(46,069,114)	(1,443,688)	-	(47,512,802)
Equipment	(12,767,600)	(1,476,103)	1,091,217	(13,152,486)
Library books	(252,281)	(48,473)	49,000	(251,754)
Total accumulated depreciation	<u>(77,741,751)</u>	<u>(5,419,366)</u>	<u>1,140,217</u>	<u>(82,020,900)</u>
Total capital assets, being depreciated, net	<u>76,536,243</u>	<u>3,652,369</u>	<u>(70,403)</u>	<u>80,118,209</u>
Net capital assets-Community College	<u>\$ 76,871,984</u>	<u>\$ 5,198,101</u>	<u>\$ (406,144)</u>	<u>\$ 81,663,941</u>

**8. GENERAL LONG-TERM OBLIGATIONS**

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

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

At December 31, 2010, the County had utilized 11.31% of its statutory debt limit.

Details relating to bonds payable at December 31, 2010 are summarized as follows:

<u>Description of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Total</u>
<b>General Obligation Bonds:</b>			
Public Improvement, 1992	2012	5.85-5.875%	\$ 975,000
General Improvement, 1992	2012	5.40-5.75%	1,540,000
General Obligation, 1996	2015	4.40-5.00%	15,000
General Obligation, 2001	2021	4.375-5.25%	470,000
General Obligation, 2002	2023	4.00-5.00%	4,150,000
General Obligation, 2003	2024	3.25-5.00%	17,800,000
General Obligation, 2003	2013	2.50-4.35%	300,000
General Obligation, 2003	2014	2.00-5.85%	5,670,000
General Obligation, 2004	2025	2.00-4.50%	8,250,000
General Obligation, 2005	2026	3.625-4.25%	11,070,000
General Obligation, 2006	2026	3.50-5.00%	28,200,000
General Obligation, 2007	2027	3.75-5.00%	22,250,000
General Obligation, 2009	2029	4.00-5.00%	61,725,000
General Obligation, 2009	2023	2.00-5.00%	31,155,000
General Obligation, 2010	2019	0-5.00%	31,150,000
General Obligation, 2010	2026	0-5.15%	17,570,000
General Obligation, 2010	2030	0-5.90%	4,905,000
			<u>247,195,000</u>
<b>OTASC:</b>			
Tobacco Settlement Pass-Through Bonds, Series 2001	2043	5.00-6.00%	94,835,000
Tobacco Settlement Pass-Through Bonds, Series 2005	2060	6.00-7.15%	39,513,713
			<u>\$ 381,543,713</u>

The annual requirements and sources to amortize debt on outstanding bonds as of December 31, 2010 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 19,498,000	\$ 17,793,572	\$ 37,291,572
2012	23,853,000	16,098,434	39,951,434
2013	22,513,000	14,703,394	37,216,394
2014	21,718,000	13,739,844	35,457,844
2015-2019	94,473,000	54,953,069	149,426,069
2020-2024	69,980,000	36,325,364	106,305,364
2025-2029	38,880,000	23,129,369	62,009,369
2030-2034	18,650,000	15,895,723	34,545,723
2035-2039	30,493,339	45,147,678	75,641,017
2040-2044	10,250,000	1,388,625	11,638,625
2050	13,040,760	126,233,419	139,274,179
2055	6,994,858	130,489,948	137,484,806
2060	11,199,756	342,240,747	353,440,503
	<u>\$ 381,543,713</u>	<u>\$ 838,139,186</u>	<u>\$ 1,219,682,899</u>

**8. GENERAL LONG-TERM OBLIGATIONS (continued)****Obligations Authorized Unissued**

At December 31, 2010, the County has obligations authorized and unissued of \$196,767,576, the proceeds of which are to be used for sewer, road and general capital purposes.

**Prior Year Defeasance of Debt**

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

A breakdown of the balance of the principal defeased as of December 31, 2010 by issue is shown below:

<b><u>Issue</u></b>	<b><u>Balance</u></b>
Public Improvement 1992	\$ 5,985,000
Public Improvement 1993	2,100,000
Public Improvement 1994	4,000,000
General Obligation Bonds 1996	3,285,000
General Obligation Bonds 1998	15,100,000
General Obligation Bonds 1999	8,450,000
General Obligation Bonds 2001	13,705,000
General Obligation Bonds 2002	22,000,000
General Obligation Bonds 2005	10,130,000
	<u>\$ 84,755,000</u>

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

**Other Loans Payable**

The State has made available to the County loans from the State Pollution Control Revolving Fund in the amount of \$430,010,663, of which \$157,294,472 is outstanding at December 31, 2010. The notes mature serially in varying annual amounts through 2036, with interest ranging from 2.35% to 6.55%, payable annually. The County has recorded the full amount of loans made available less any repayments remitted. Proceeds from these loans are recognized as participation in debt-external sources in the Capital Projects Fund when eligible expenditures are reimbursed by the State Pollution Control Revolving Fund. The County received \$18,537,111 in proceeds in 2010. As stated earlier in Note 1, the County recognized an intangible asset in the amount of \$29,750,000 for water rights to Lake Ontario. At January 1, 2010, the County still owed \$7,000,000 to the City of Oswego for those rights. The County paid \$1,000,000 in 2010 and will pay \$1,000,000 each year through 2016.

At December 31, 2010 principal payments required on other loans payable are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 33,969,472	\$ 5,763,104	\$ 39,732,576
2012	7,845,000	5,502,890	13,347,890
2013	7,545,000	5,240,229	12,785,229
2014	7,650,000	4,975,697	12,625,697
2015	7,775,000	4,752,429	12,527,429
2016-2020	35,955,000	19,018,846	54,973,846
2021-2025	29,585,000	11,439,846	41,024,846
2026-2030	17,050,000	6,081,343	23,131,343
2031-2035	13,190,000	2,452,401	15,642,401
2036	2,730,000	89,298	2,819,298
	<u>\$ 163,294,472</u>	<u>\$ 65,316,083</u>	<u>\$ 228,610,555</u>

**Community College**

The Community College has entered into financing agreements with the Dormitory Authority of the State of New York (DASNY) to finance most of its educational facilities. The DASNY bonds for these facilities will be repaid from the appropriations received from the State of New York. As of August 31, 2010, principal requirements relating to these obligations are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 841,320	\$ 2,003,106	\$ 2,844,426
2012	709,235	1,974,318	2,683,553
2013	811,696	1,947,515	2,759,211
2014	958,796	1,912,793	2,871,589
2015	986,513	1,871,360	2,857,873
2016-2020	5,859,272	8,581,681	14,440,953
2021-2025	10,867,687	6,679,097	17,546,784
2026-2030	9,281,207	3,926,260	13,207,467
2031-2035	6,757,598	1,823,563	8,581,161
2036-2039	2,841,144	390,576	3,231,720
	<u>\$ 39,914,468</u>	<u>\$ 31,110,269</u>	<u>\$ 71,024,737</u>

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

OCIDA had a loan payable to Onondaga County totaling \$273,409 at 5% interest maturing on June 30, 2011. At December 31, 2010 a principal payment is required on this loan payable as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 273,409	\$ 6,835	\$ 280,244

Through December 31, 2010, OCIDA has issued approximately \$2.57 billion of industrial development and pollution control financing on behalf of county businesses. The total amount outstanding at December 31, 2010 is \$272,164,441. These amounts represent conduit debt and do not appear as assets or liabilities of OCIDA. OCIDA has no obligations for the debt beyond the resources provided by related leases or loans.

**Fund Company**

The Fund Company participates in a revolving loan payable facilitated by Onondaga County, a portion of which is payable upon the sale of each property in the Homeownership Program without interest. The balance at January 1, 2010 was \$1,358,151. There were additions of \$2,315,265 and reductions of \$2,287,907 during 2010 resulting in an ending balance as of December 31, 2010 of \$1,385,509.

**Changes in Long-Term Obligations**

Long-Term obligation activity at December 31, 2010, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental activities:</b>					
Serial Bonds	\$ 208,835,500	\$ 53,625,000	\$ (15,265,500)	\$ 247,195,000	\$ 18,728,000
OTASC Tobacco settlement bonds	133,897,575	2,451,138	(2,000,000)	134,348,713	770,000
Plus premium on serial bonds	5,950,404	4,025,795	(342,055)	9,634,144	-
Less issuance discounts-OTASC	(929,472)	-	27,815	(901,657)	-
Net bonds payable	347,754,007	60,101,933	(17,579,740)	390,276,200	19,498,000
Tax certiorari	1,068,000	246,255	(459,255)	855,000	235,000
Compensated absences	14,094,227	14,054,670	(15,450,680)	12,698,217	8,772,735
Judgments and claims	18,708,249	-	(1,845,992)	16,862,257	1,540,269
Loans	145,572,734	25,537,111	(7,815,373)	163,294,472	33,969,472
Postemployment benefits	110,892,100	43,946,622	-	154,838,722	-
Due to agencies	2,324,372	-	(74,634)	2,249,738	-
Workers compensation	15,631,235	4,014,481	-	19,645,716	-
Total Governmental activities	<u>656,044,924</u>	<u>147,901,072</u>	<u>(43,225,674)</u>	<u>760,720,322</u>	<u>64,015,476</u>
<b>Component Units:</b>					
Community College:					
Dormitory Authority Bonds	41,024,945	2,883,868	(8,994,345)	39,914,468	841,320
Postemployment benefits	17,580,419	5,146,907	-	22,727,326	-
Compensated Absences	100,855	-	(5,174)	95,681	-
OCIDA:					
Loans Payable	273,409	-	-	273,409	273,409
Total Component Units	<u>\$ 58,979,628</u>	<u>\$ 8,030,775</u>	<u>\$ (8,999,519)</u>	<u>\$ 58,010,884</u>	<u>\$ 1,114,729</u>

## 9. CAPITAL PROJECTS

A summary of the County's capital projects in excess of \$5,000,000 that have at least 5% of their total authorization still unexpended at December 31, 2010 is as follows:

<u>Project</u>	<u>Authorization</u>	<u>Expended</u>
Midland Ave Conveyance	\$ 145,368,853	\$ 78,021,854
Consent Judgement-Clinton Street Conveyance	111,442,042	38,389,030
ACJ Harbor Brook In Water Treatment Project	33,810,000	23,363,636
Syracuse Dewitt Road	32,577,857	29,952,535
Sewer Separation	24,179,647	16,360,099
Bridges	19,846,284	18,397,418
OnCenter Complex Rehab Renovations	11,339,200	8,941,131
PeopleSoft	9,887,416	2,535,194
Taft Rd ROW & Construction	9,140,000	7,856,781
Repaving 2010	8,737,532	5,181,872
Highway Design & Right of Way	8,458,524	6,887,021
Henry Clay Boulevard at Buckley Rd	7,804,250	5,391,704
Onondaga County Convention Center Complex Hotel Phase	7,334,000	6,047,077
Maintenance Reconstruction	6,814,870	6,327,309
2006 Trunk Sewer Force Main Project	6,794,750	5,709,440
Thompson Road	6,500,000	1,148,120
Onondaga Lake Sewer Separation	6,478,579	5,947,985
Parks for Tomorrow 2 New Elephant Exhibit	6,167,934	4,764,253
Traffic Systems Management	6,108,358	5,761,468

Based on the latest estimates of costs to complete these capital projects, the County does not anticipate the necessity of increasing related authorizations. Commitments for all construction in progress at December 31, 2010 have been reflected as reserves for encumbrances in the Capital Projects Fund.

## 10. RETIREMENT BENEFITS

The County participates in the New York State and Local Employees' Retirement System (ERS), a defined benefit, cost sharing multiple-employer retirement plan. The ERS provides retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the ERS. The Comptroller shall adopt and may amend rules and regulations for the control of the funds. The ERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244. The ERS is noncontributory except for employees who joined the ERS after July 27, 1976. Employees hired before January 1, 2010 contribute 3% of their salary and after ten years of service, the ERS becomes non-contributory for those employees as well. Those employees hired after January 1, 2010 contribute 3% of their salary for all of their years of public service and there is a limitation on the amount of overtime that can be included as wages. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

**10. RETIREMENT BENEFITS (continued)**

The County is required to contribute an actuarially determined rate. The required contributions at December 15 for the years 2010, 2009, and 2008 were \$24,622,685, \$17,026,672, and \$16,405,925, respectively. The County's contributions made to the ERS were equal to 100% of the contributions required for each year.

**Community College**

The Community College provides retirement benefits to all full time employees (part-time employees may elect to become participants) through their participation in one of three retirement plans: the New York State Employees Retirement System (defined benefit plan), New York State Teachers Retirement System (defined benefit plan) or the optional defined contribution retirement plan (TIAA-CREF). New York State law provides that employees who were participants prior to July 1, 1976 are noncontributory and those who became participants on or after July 1, 1976 must contribute 3% of their total earnings. After ten years of service, the ERS becomes non-contributory for those employees as well. The Community College's policy is to accrue pension expense which amounted to \$2,807,644, \$2,491,170, and \$2,758,885 for the years ended August 31, 2010, 2009, and 2008, respectively.

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

**Retiree Benefits**

In addition to providing pension benefits, the County provides certain health insurance benefits to approximately 3,090 retired employees and survivors under its self-insured health program (Note 13).

Substantially all of the County's employees may become eligible for these benefits if they reach normal retirement age while working for the County. Total cost to the County, of providing health insurance benefits to retirees during 2010, was approximately \$21.2 million. Retirees' obligation to contribute to these benefits is dependent upon the plan options offered by the County. Total retiree contributions were \$2,808,490 during 2010.

**Other Postemployment Benefits**

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

*Funding Policy.* The contribution requirements of plan members and the County is established on an annual premium equivalent rate calculated by a third-party administrator based on projected pay-as-you-go financing requirements. For fiscal year 2010, the County contributed \$17.4 million to the plan. Plan members receiving benefits contributed \$2.8 million.

*Annual OPEB Cost.* The County's annual OPEB cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and the amortized amount of any unfunded actuarial accrued liabilities (UAAL) over a period of thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

**10. RETIREMENT BENEFITS (continued)**

Annual required contribution	\$ 63,782,068
Interest on net OPEB obligation	4,712,914
Adjustment to annual required contribution	<u>(4,326,273)</u>
Annual OPEB cost (expense)	64,168,709
Expected contributions	<u>(20,222,087)</u>
Increase in net OPEB obligation	43,946,622
Net OPEB obligation--beginning of year	110,892,100
Net OPEB obligation--end of year	<u><u>\$ 154,838,722</u></u>

*Three-year Trend Information.*

<u>Fiscal Year</u> <u>Ending</u>	<u>Annual</u> <u>Pension Cost</u>	<u>Percentage</u> <u>Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
12/31/2008	\$ 55,605,300	31.4%	\$ 73,367,100
12/31/2009	\$ 54,961,200	31.7%	\$ 110,892,100
12/31/2010	\$ 64,168,709	31.5%	\$ 154,838,722

*Funded Status and Funding Progress.* As of January 1, 2010, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$794.8 million, and there were no plan assets. The covered payroll (annual payroll of active employees covered by the plan) was \$181.6 million, and the ratio of the liability to the covered payroll was 438%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

*Actuarial Methods and Assumptions.* Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2010 actuarial valuation the projected unit credit cost method was used. The actuarial assumptions included a 4.25% investment rate of return, which is based on the portfolio of the County's general assets used to pay these benefits and an annual medical and prescription cost trend of 7% initially, decreasing to 4.2% for all benefits after 70 years. The UAAL is being amortized based on a level percentage of payroll. The remaining amortization period at December 31, 2010, is twenty-six years.

**11. OPERATING TRANSFERS**

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

The following is a summary of operating transfers for the year ended December 31, 2010:

Operating Transfers To:	Major Governmental Funds				Nonmajor Governmental Funds				Totals
	General Fund	Water	Capital	General	County Road	Water	Van Duyn	Library	
		Environment	Projects	Grants					
		Protection	Fund	Fund	Fund	Fund	Fund		
<b>Major Governmental Funds:</b>									
General Fund	\$ -	\$ -	\$ 807,973	\$ 64,111	\$ -	\$ -	\$ -	\$ -	\$ 872,084
Debt Service Fund	12,978,075	14,562,804	-	-	2,138,051	542,191	-	182,781	30,403,902
Capital Projects Fund	609,250	3,733,000	-	-	5,330,801	600,000	50,000	270,000	10,593,051
<b>Nonmajor Governmental Funds:</b>									
General Grants Fund	788,031	300,000	-	-	-	-	-	-	1,088,031
County Road Fund	17,837,017	-	192,028	-	-	-	-	-	18,029,045
Road Machinery Fund	749,146	-	-	-	-	-	-	-	749,146
Library Fund	4,393,452	-	-	-	-	-	-	-	4,393,452
Community Development	9,051	-	-	-	-	-	-	-	9,051
<b>Total</b>	<b>\$ 37,364,022</b>	<b>\$ 18,595,804</b>	<b>\$ 1,000,001</b>	<b>\$ 64,111</b>	<b>\$ 7,468,852</b>	<b>\$ 1,142,191</b>	<b>\$ 50,000</b>	<b>\$ 452,781</b>	<b>\$ 66,137,762</b>

**12. DUE TO/DUE FROM OTHER FUNDS**

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

Due to/due from other funds at December 31, 2010 are summarized as follows:

DUE TO:	DUE FROM:				
	Major Funds	Nonmajor Funds			
	General	Van Duyn	Community	Library	Total
	Fund		Development	Grants	
Major Fund - General Fund	\$ -	\$ 1,600,944	\$ 1,346,819	\$ 57,584	\$ 3,005,347
Nonmajor Fund - Library Fund	1,200,000	-	-	-	1,200,000
<b>Total</b>	<b>\$ 1,200,000</b>	<b>\$ 1,600,944</b>	<b>\$ 1,346,819</b>	<b>\$ 57,584</b>	<b>\$ 4,205,347</b>

**13. RISK MANAGEMENT**

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

The claims liability of \$49,391,259 reported at December 31, 2010 is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the reported liabilities during fiscal year 2009 and 2010 were as follows:

	<u>Balance January 1, 2009</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance December 31, 2009</u>
Workers' Compensation	\$ 24,976,074	\$ 4,697,882	\$ (6,409,066)	\$ 23,264,890
Judgments and Claims	14,418,033	4,650,622	(360,406)	18,708,249
Medical	4,127,746	58,357,284	(58,642,343)	3,842,687
	<u>\$ 43,521,853</u>	<u>\$ 67,705,788</u>	<u>\$ (65,411,815)</u>	<u>\$ 45,815,826</u>

	<u>Balance January 1, 2010</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance December 31, 2010</u>
Workers' Compensation	\$ 23,264,890	\$ 12,034,802	\$ (7,165,282)	\$ 28,134,410
Judgments and Claims	18,708,249	(784,215)	(1,061,777)	16,862,257
Medical & Dental	3,842,687	65,627,402	(65,075,497)	4,394,592
	<u>\$ 45,815,826</u>	<u>\$ 76,877,989</u>	<u>\$ (73,302,556)</u>	<u>\$ 49,391,259</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.

**13. RISK MANAGEMENT (continued)****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, 2010 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 (Note 10). The carrying amount of the liability includes estimates of reported and unreported claims as of December 31, 2010.

**14. TAX CERTIORARI CLAIMS**

The County has accrued \$855,000 for pending certiorari claims as a long-term liability in the Governmental Activities column on the Statement of Net Assets. Management believes that these estimated provisions are adequate to cover the County's liability for claims based on current available information but that these estimates may be more or less than the amount ultimately paid when the claims are settled.

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

**15. COMMITMENTS - ONONDAGA LAKE**

On January 20, 1998, Onondaga County entered into an Amended Consent Judgment ("ACJ") with the New York State Department of Environmental Conservation ("DEC") and the Atlantic States Legal Foundation ("ASLF"). This was in settlement of litigation commenced in 1988 which alleged violations of the Clean Water Act in the discharge of wastewater into Onondaga Lake from the Metropolitan Sewage Treatment Plant ("METRO") and combined sewer overflow ("CSO") outfalls (the effluent) addressing, among other factors, the increased levels of bacteria, ammonia and phosphorus in lake waters contributed to by the effluent. The ACJ was filed in the U.S. District Court for the Northern District of New York.

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

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

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

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

As required by the Fourth Stipulation to the ACJ, an interim phosphorus limit of 0.10 mg/l has been placed on the METRO WWTP effluent, and the County is conducting a study to optimize phosphorus removal with the existing facility. Also required is the completion of a work plan to investigate potential alternatives that will achieve a 0.02 mg/l of effluent phosphorus from METRO.

The County and the other ACJ parties agreed to extend the deadline by which date the State of New York must determine whether the County will be required to construct additional facilities at METRO to achieve compliance with the Stage III phosphorus limit or divert all or a portion of the METRO effluent to the Seneca River. This deadline was extended from February 1, 2009 to December 31, 2011 by the Fourth Stipulation to the ACJ. As a result of data collected by DWEP through the ACJ-mandated Ambient Monitoring Program for 2007, 2008, 2009 and 2010, the County continues to evaluate the possibility of attainment of the ACJ effluent goals without implementing further upgrades at METRO or diverting the METRO effluent to the Seneca River. It is anticipated that the outcome of the studies and modeling efforts to be completed in 2011, together with final results of sampling data in Onondaga Lake, will be used by the State to develop a revised Total Maximum Daily Load ("TMDL") calculation for Onondaga Lake which will be used to determine the levels of point source and non-point source phosphorus that can be discharged to Onondaga Lake consistent with currently applicable water quality standards.

With regard to METRO effluent limits, the County is meeting the ACJ Stage II Phosphorus effluent limits. However, the County has completed a pilot study that questions whether cost effective technology exists to meet the ACJ Stage III Phosphorus limits. At the same time, the previously noted sampling data collected through the ACJ mandated Ambient Monitoring Program has shown significant improvements in lake water quality following completion of the ammonia and Stage II phosphorus facilities. These significant improvements may support arguments against the need for further phosphorus upgrades. Whether these arguments, if advanced, will result in relief from the Stage III phosphorus limits or permit the use of other less costly technology cannot be determined with reasonable certainty at this time.

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

**FINANCIAL CONSIDERATIONS:** The Department of Water Environment Protection (DWEPE) has advised that in today's dollars, the estimated cost of the improvements and studies required by the revised ACJ is \$640 million, excluding interest expenses and the cost of any possible upgrades that might eventually be required to meet the currently mandated State III phosphorus limit at METRO, or to divert all or a portion of the effluent from METRO to the Seneca River.

Estimates of the impact upon compliance costs of the 2009 amendments to the ACJ remain preliminary. As of the end of 2010, the draft Floatables Facilities Plan and draft CSO Facilities Plan were under review by the NYSDEC. The costs associated with those projects will be more precisely defined pending NYSDEC approval and execution of basis of design reports. In 2010, designs proceeded for Clinton Storage Facility and Harbor Brook Storage Facility, and engineer cost estimates were prepared. Also in 2010, the construction contract for Midland 044 conveyance was awarded, the Erie Boulevard Storage System Facility Plan was approved, and facility modifications were initiated.

The State has appropriated \$74.9 million of the Clean Water/Clean Air Environmental Bond Act funds for projects covered under the ACJ. In addition to aid through the Environmental Bond Act, based on pledges by State officials, the County also planned on receiving approximately \$85 million in supplemental funding over the 15 years of the project as initially scheduled in the 1998 ACJ. To date, of the \$85 million in pledged funding, \$50 million has been received from other New York State sources; an additional \$10 million has been processed in each of the 2007-08, 2008-09 and 2009-10 budgets. An additional \$5 million has been processed through the State's 2010-11 budget. The federal government has already appropriated \$121.3 million in federal funds (inclusive of assistance from the U.S. Army Corps of Engineers). Short-term funding of \$20 million for the Harbor Brook Project is extended under the ARRA program and this project is eligible for up to 50% loan forgiveness (up to \$10 million).

In addition, the County has received \$11.6 million in funds from the City and the Niagara Mohawk Power Corporation (now National Grid) and also has contributed cash on hand of \$9.1 million.

To date, the County has closed on \$101.2 million in EFC long term loans to fund Lake projects. The County anticipates \$226.9 million in local funding for the gross capital costs associated with the ACJ in its Capital Improvement Plan. The County has earmarked \$30.6 million of its Water Environment Protection fund balance for principal and interest costs to cover the County's local share of future debt costs not recoverable through State and federal grants and associated with the ACJ project. As of December 31, 2010, the Consolidated Sanitary District also has an additional \$29.7 million in bonded debt reserves available to apply against future debt costs not recoverable through State and federal grants associated with the ACJ project.

Under the terms of the ACJ, in the event that the remaining projects to be carried out are ultimately constructed but do not meet required effluent limits or that municipal wastewater discharges are still contributing to water quality violations, the County would be required to undertake additional measures to achieve compliance, which could impact the outlined financial calculations.

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**REQUIRED**

**SUPPLEMENTARY INFORMATION**

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**Year Ended December 31, 2010**

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual	Favorable
			Amounts	(Unfavorable)
Budgetary fund balance, January 1	\$ 7,917,081	\$ 7,925,056	\$ -	\$ (7,925,056)
Resources (inflows):				
Real property taxes County wide	181,690,465	181,690,465	175,016,285	(6,674,180)
Other real property tax items	8,010,002	8,010,002	8,067,119	57,117
Sales tax and use tax	287,833,481	287,833,481	302,259,198	14,425,717
Federal aid	71,799,984	75,431,940	78,235,370	2,803,430
State aid	96,213,754	98,544,754	93,289,324	(5,255,430)
Charges for services	100,851,224	101,076,640	93,606,714	(7,469,926)
Miscellaneous	5,823,562	5,849,038	5,942,938	93,900
Interest on Investments	928,276	928,276	975,369	47,093
Transfers from other funds	1,000,000	1,000,000	807,973	(192,027)
Amounts available for appropriation	<u>762,067,829</u>	<u>768,289,652</u>	<u>758,200,290</u>	<u>(10,089,362)</u>
Charges to appropriations (outflows):				
General government support:				
Center for forensic science	6,173,588	6,090,390	5,635,160	455,230
County clerk	3,127,153	3,414,323	3,388,727	25,596
County comptroller	2,518,990	2,605,410	2,528,017	77,393
County executive	1,177,352	1,208,007	1,203,886	4,121
County legislature	2,208,951	2,105,899	2,018,769	87,130
County provision for wage adjustments	983,034	-	-	-
County special expense	3,060,000	3,072,385	3,068,685	3,700
District attorney	8,446,441	8,528,013	8,195,598	332,415
Elections board	3,012,492	2,691,869	2,529,644	162,225
Facilities management	17,441,629	17,988,985	17,024,596	964,389
Finance administration	1,799,176	1,913,695	1,853,117	60,578
Finance, county wide allocations	151,909,115	152,285,574	150,235,791	2,049,783
Finance, management and budget	1,446,962	1,448,924	1,375,411	73,513
Information technology	11,503,312	12,148,291	11,318,772	829,519
Law department	3,972,348	3,974,943	3,878,503	96,440
Personnel department	2,010,558	2,096,571	1,950,779	145,792
Public defender	7,180,247	7,180,247	7,120,643	59,604
Purchasing department	1,393,219	1,372,330	1,355,719	16,611
	<u>229,364,567</u>	<u>230,125,856</u>	<u>224,681,817</u>	<u>5,444,039</u>
Education:				
Authorized agencies	298,958	298,958	298,958	-
Community college chargebacks	8,864,000	8,864,000	8,864,000	-
Education of handicapped children	47,411,523	47,411,523	42,121,166	5,290,357
	<u>56,574,481</u>	<u>56,574,481</u>	<u>51,284,124</u>	<u>5,290,357</u>

See notes to required supplementary information  
See independent auditors' report

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		Non-GAAP Actual Amounts	<i>continued</i> Variance
	<u>Original</u>	<u>Final</u>		Favorable
				(Unfavorable)
Public Safety:				
Corrections	20,300,642	20,213,051	19,655,941	557,110
Emergency communications	15,393,902	15,172,137	13,802,022	1,370,115
Emergency management	1,085,577	1,085,695	975,097	110,598
Health correctional	5,933,423	5,603,719	5,537,051	66,668
Hillbrook detention center	4,112,664	4,167,465	4,030,495	136,970
Probation	9,143,826	9,039,055	8,785,790	253,265
Sheriff- civil division	33,805,169	34,074,739	33,623,075	451,664
Sheriff- custody division	34,904,275	37,038,825	35,760,605	1,278,220
STOP DWI	879,200	879,200	795,776	83,424
	<u>125,558,678</u>	<u>127,273,886</u>	<u>122,965,852</u>	<u>4,308,034</u>
Health:				
Health	15,514,911	15,123,856	14,045,988	1,077,868
LTC community services	1,543,888	1,543,909	1,423,536	120,373
Mental health	25,375,508	26,251,945	24,619,446	1,632,499
	<u>42,434,307</u>	<u>42,919,710</u>	<u>40,088,970</u>	<u>2,830,740</u>
Transportation	<u>3,801,449</u>	<u>4,196,405</u>	<u>3,953,290</u>	<u>243,115</u>
Economic Assistance and Opportunity:				
Authorized agencies human	47,639	47,639	47,639	-
Economic development	869,038	826,538	677,018	149,520
Job training administration	418,201	418,201	356,595	61,606
Social services - administration	65,400,823	65,546,024	65,352,839	193,185
Social services - programs	169,289,716	174,089,719	172,357,491	1,732,228
Social services - purchase of services	10,247,262	10,052,990	9,533,214	519,776
Veterans service	368,511	418,949	362,538	56,411
	<u>246,641,190</u>	<u>251,400,060</u>	<u>248,687,334</u>	<u>2,712,726</u>
Culture and Recreation:				
Aging and youth programs	1,345,022	1,370,703	1,138,174	232,529
Authorized agencies financial	2,990,855	2,990,855	2,990,435	420
Authorized agencies human	412,721	412,721	412,350	371
Parks and recreation	12,512,666	12,479,097	11,808,277	670,820
	<u>17,261,264</u>	<u>17,253,376</u>	<u>16,349,236</u>	<u>904,140</u>
Home and Community Services:				
Authorized agencies financial	1,371,300	1,371,300	1,371,300	-
Authorized agencies physical	52,356	52,356	52,356	-
Human rights	-	6,665	6,665	-
Office of environment	160,218	168,037	139,768	28,269
Onondaga planning agency	1,576,949	1,579,620	1,457,686	121,934
	<u>3,160,823</u>	<u>3,177,978</u>	<u>3,027,775</u>	<u>150,203</u>
Other uses:				
Transfer to other funds	(37,271,070)	(37,220,540)	(37,360,306)	360,234
Total charges to appropriations	<u>762,067,829</u>	<u>770,642,292</u>	<u>748,398,704</u>	<u>22,243,588</u>
Budgetary fund balance, December 31	\$ <u>-</u>	\$ <u>(2,352,640)</u>	9,801,586	\$ <u>12,154,226</u>
Unused project balances treated as revenue for financial reporting purposes			64,111	
Unused project balances treated as expenditures for financial reporting purposes			(3,716)	
Net change in fund balance-GAAP basis			<u>\$ 9,861,981</u>	

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Water Environment Protection**  
**Year Ended December 31, 2010**

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual	Favorable
			Amounts	(Unfavorable)
Budgetary fund balance, January 1	\$ 3,945,000	\$ 4,375,000	\$ 2,405,226	\$ (1,969,774)
Resources (inflows):				
Real property taxes County wide	2,172,524	2,172,524	2,172,524	-
Charges for services	64,704,450	64,704,450	63,244,053	(1,460,397)
Interest on investments	230,355	230,355	296,828	66,473
Miscellaneous	555,417	555,417	576,960	21,543
Amounts available for appropriation	71,607,746	72,037,746	68,695,591	(3,342,155)
Charges to appropriations (outflows):				
Home and Community Services:				
Bear Trap Ley Creek	375,352	375,352	309,593	65,759
Bloody Brook	115,203	115,203	95,244	19,959
Consolidated Sanitary District	50,240,452	52,092,098	48,633,288	3,458,810
Flood Control	907,657	912,246	732,180	180,066
Harbor Brook	222,233	222,233	183,045	39,188
Meadow Brook	178,144	178,144	146,437	31,707
Nondepartmental:				
Transfers to other funds	19,568,705	19,568,705	18,595,804	972,901
Total charges to appropriations	71,607,746	73,463,981	68,695,591	4,768,390
Budgetary fund balance, December 31	\$ -	\$ (1,426,235)	-	\$ 1,426,235
Budgetary fund balance is not a current year revenue for financial purposes			(2,405,226)	
Net change in fund balance-GAAP basis			\$ (2,405,226)	

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

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
01/01/08	-	\$700.9	\$700.9	0.0%	\$180.3	389.0%
01/01/09	-	\$700.9	\$700.9	0.0%	\$186.2	376.0%
01/01/10	-	\$794.8	\$794.8	0.0%	\$181.6	438.0%

*See notes to required supplementary information*  
*See independent auditors' report*

## 1. BUDGET PROCEDURES

The General Fund, Special Revenue Funds and Debt Service Fund each have legally adopted annual budgets. OTASC, a blended component unit does not have a legally adopted budget.

The Capital Project Fund contains the various capital programs in process. A capital project's budget is a financial plan for a period longer than one fiscal year. Comparisons of budget to actual for a fiscal year do not present a meaningful comparison and are, therefore, not presented.

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

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

Public hearings are conducted to obtain taxpayer comments.

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

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

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

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

## 2. BUDGETARY BASIS REPORTS

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

**COMBINING FINANCIAL STATEMENTS**  
**AND**  
**BUDGETARY COMPARISON SCHEDULES**

***NON-MAJOR FUNDS***

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***SPECIAL REVENUE FUNDS***

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

The Special Revenue Funds of the County are:

**General Grants Fund**

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

**County Road Fund**

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

**Road Machinery Fund**

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

**Water Fund**

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

**Van Duyn Extended Care Fund**

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

**Library and Library Grants Funds**

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

**Community Development Fund**

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

***DEBT SERVICE FUND***

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**OTASC**

OTASC is a blended component unit used to account for the accumulation of resources for, and the payments of, Tobacco Settlement Pass-Through Bonds issued in 2001 and 2005.

**COUNTY OF ONONDAGA, NEW YORK**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2010**

	<b>Special Revenue Funds</b>			
	<b>General Grants</b>	<b>County Road</b>	<b>Road Machinery</b>	<b>Water Fund</b>
<b>ASSETS</b>				
Cash, cash equivalents and investments	\$ 55,211	\$ 839,273	\$ 855,719	\$ 391,157
Accounts receivable (net of \$1,420,210 reserve)	418,455	385,486	70,946	1,143,633
Due from state and federal governments	7,233,027	366,363	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	4,167
Inventories	-	-	-	-
Prepaid items	78,501	195,850	-	47,986
Restricted assets	-	-	-	-
<b>Total assets</b>	<b>\$ 7,785,194</b>	<b>\$ 1,786,972</b>	<b>\$ 926,665</b>	<b>\$ 1,586,943</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 1,128,284	\$ 510,207	\$ 336,558	\$ 315,363
Accrued liabilities	780,580	557,824	28,314	158,270
Due to third party payors	-	-	-	-
Contracts payable-retainage	63	-	-	-
Other liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other deferred revenues	1,318,804	-	-	66,638
<b>Total liabilities</b>	<b>3,227,731</b>	<b>1,068,031</b>	<b>364,872</b>	<b>540,271</b>
<b>Fund balances:</b>				
Reserved for:				
Prepays	78,501	195,850	-	47,986
Debt service	-	-	-	-
Encumbrances	3,324,610	3,295	96,628	250,924
Unreserved:				
Designated	-	519,796	361,283	131,876
Undesignated	1,154,352	-	103,882	615,886
<b>Total fund balances</b>	<b>4,557,463</b>	<b>718,941</b>	<b>561,793</b>	<b>1,046,672</b>
<b>Total liabilities and fund balances</b>	<b>\$ 7,785,194</b>	<b>\$ 1,786,972</b>	<b>\$ 926,665</b>	<b>\$ 1,586,943</b>

See independent auditors' report

Special Revenue Funds				Debt Service Fund	Total Nonmajor Governmental Funds
Van Duyn Fund	Library Fund	Library Grants Fund	Community Development	OTASC	
\$ 7,000	\$ 86,825	\$ -	\$ 300	\$ 8,718,708	\$ 10,954,193
6,657,825	77,768	-	-	-	8,754,113
-	404,500	411,635	1,508,255	-	9,923,780
-	1,200,000	-	-	-	1,200,000
-	-	-	1,385,510	-	1,389,677
189,474	-	-	-	-	189,474
523,889	148,446	1,388	21,491	-	1,017,551
339,475	-	-	-	-	339,475
<u>\$ 7,717,663</u>	<u>\$ 1,917,539</u>	<u>\$ 413,023</u>	<u>\$ 2,915,556</u>	<u>\$ 8,718,708</u>	<u>\$ 33,768,263</u>
\$ 956,590	\$ 94,701	\$ 6,195	\$ 554,662	\$ -	\$ 3,902,560
941,617	506,486	6,324	28,513	-	3,007,928
290,000	-	-	-	-	290,000
-	-	-	-	-	63
8,772	-	-	-	-	8,772
1,600,944	-	57,584	1,346,819	-	3,005,347
-	-	-	912,845	-	912,845
10,251	-	207,108	132,986	-	1,735,787
<u>3,808,174</u>	<u>601,187</u>	<u>277,211</u>	<u>2,975,825</u>	<u>-</u>	<u>12,863,302</u>
523,889	148,446	1,388	21,491	-	1,017,551
-	-	-	-	8,614,980	8,614,980
341,529	64,990	68,543	1,430,387	-	5,580,906
1,848,532	678,258	-	-	-	3,539,745
1,195,539	424,658	65,881	(1,512,147)	103,728	2,151,779
<u>3,909,489</u>	<u>1,316,352</u>	<u>135,812</u>	<u>(60,269)</u>	<u>8,718,708</u>	<u>20,904,961</u>
<u>\$ 7,717,663</u>	<u>\$ 1,917,539</u>	<u>\$ 413,023</u>	<u>\$ 2,915,556</u>	<u>\$ 8,718,708</u>	<u>\$ 33,768,263</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2010**

	<b>Special Revenue Funds</b>			
	<b>General Grants</b>	<b>County Road</b>	<b>Road Machinery</b>	<b>Water Fund</b>
<b>REVENUES</b>				
Sales tax and use tax	\$ 334,660	\$ 2,178,955	\$ -	\$ -
Federal aid	18,661,740	-	-	-
State aid	8,463,645	4,769,433	-	-
Departmental	561,805	24,059	987,856	8,428,420
Service for other governments	1,737,108	1,800,740	-	50,000
Tobacco settlement proceeds	-	-	-	-
Interest on investments	-	-	-	6,507
Miscellaneous	1,523,216	83,522	375,584	2,036
Total revenues	<u>31,282,174</u>	<u>8,856,709</u>	<u>1,363,440</u>	<u>8,486,963</u>
<b>EXPENDITURES</b>				
Current:				
General government support	1,795,430	-	-	-
Public safety	5,035,040	-	-	-
Health	11,309,562	-	-	-
Transportation	51,231	18,740,886	1,619,040	-
Economic assistance and opportunity	13,048,673	-	-	-
Culture and recreation	672,520	-	-	-
Home and community services	219,365	-	-	7,507,447
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>32,131,821</u>	<u>18,740,886</u>	<u>1,619,040</u>	<u>7,507,447</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(849,647)</u>	<u>(9,884,177)</u>	<u>(255,600)</u>	<u>979,516</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,088,031	18,029,045	749,146	-
Transfers out	(64,111)	(7,468,852)	-	(1,142,191)
Total other financing sources and (uses)	<u>1,023,920</u>	<u>10,560,193</u>	<u>749,146</u>	<u>(1,142,191)</u>
Net change in fund balance	174,273	676,016	493,546	(162,675)
Fund balances- beginning	4,383,190	42,925	68,247	1,209,347
Fund balances- ending	<u>\$ 4,557,463</u>	<u>\$ 718,941</u>	<u>\$ 561,793</u>	<u>\$ 1,046,672</u>

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Special Revenue Funds				Debt Service Fund	Total Nonmajor Governmental Funds
Van Duyn Fund	Library Fund	Library Grants	Community Development	OTASC	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,513,615
-	-	52,411	7,347,050	-	26,061,201
-	1,150,518	469,107	600,309	-	15,453,012
14,242,212	127,011	-	(146,095)	-	24,225,268
22,420,642	5,844,871	-	-	-	31,853,361
-	-	-	-	7,055,112	7,055,112
20,136	-	-	-	460,670	487,313
59,250	125,816	10,000	-	-	2,179,424
<u>36,742,240</u>	<u>7,248,216</u>	<u>531,518</u>	<u>7,801,264</u>	<u>7,515,782</u>	<u>109,828,306</u>
-	-	-	-	93,708	1,889,138
-	-	-	-	-	5,035,040
42,629,171	-	-	-	-	53,938,733
-	-	-	-	-	20,411,157
-	-	-	-	-	13,048,673
-	11,694,996	536,124	-	-	12,903,640
-	-	-	8,192,713	-	15,919,525
-	-	-	-	2,000,000	2,000,000
-	-	-	-	5,412,563	5,412,563
<u>42,629,171</u>	<u>11,694,996</u>	<u>536,124</u>	<u>8,192,713</u>	<u>7,506,271</u>	<u>130,558,469</u>
<u>(5,886,931)</u>	<u>(4,446,780)</u>	<u>(4,606)</u>	<u>(391,449)</u>	<u>9,511</u>	<u>(20,730,163)</u>
-	4,393,452	-	9,051	-	24,268,725
(50,000)	(452,781)	-	-	-	(9,177,935)
(50,000)	3,940,671	-	9,051	-	15,090,790
(5,936,931)	(506,109)	(4,606)	(382,398)	9,511	(5,639,373)
9,846,420	1,822,461	140,418	322,129	8,709,197	26,544,334
<u>\$ 3,909,489</u>	<u>\$ 1,316,352</u>	<u>\$ 135,812</u>	<u>\$ (60,269)</u>	<u>\$ 8,718,708</u>	<u>\$ 20,904,961</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Grants Fund**  
**Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
	\$	\$	\$	\$
	-	-	-	-
			Amounts	(Unfavorable)
Budgetary fund balance, January 1	-	-	-	-
Resources (inflows):				
Sales tax and use tax	68,900	(674,031)	334,660	1,008,691
Federal Aid				
Education	385,292	655,292	435,512	(219,780)
Public safety	97,661	11,640,456	5,110,760	(6,529,696)
Health	5,242,263	10,075,802	5,880,455	(4,195,347)
Transportation	71,660	1,691,640	143,319	(1,548,321)
Social services	4,611,298	7,220,372	4,579,261	(2,641,111)
Other economic assistance	2,393,845	3,009,725	2,366,836	(642,889)
Culture and recreation	-	285,000	-	(285,000)
Home and community services	-	165,865	145,597	(20,268)
Total federal aid	12,802,019	34,744,152	18,661,740	(16,082,412)
State Aid				
General government support	57,000	459,357	94,905	(364,452)
Public safety	4,612,351	5,879,976	(1,292,798)	(7,172,774)
Health	5,265,315	8,849,094	4,852,427	(3,996,667)
Transportation	-	307,956	7,155	(300,801)
Social services	1,419,288	3,978,445	2,037,909	(1,940,536)
Other economic assistance	2,758,039	3,340,471	2,387,212	(953,259)
Culture and recreation	216,000	469,845	246,878	(222,967)
Home and community services	170,000	6,305,552	129,957	(6,175,595)
Total state aid	14,497,993	29,590,696	8,463,645	(21,127,051)
Departmental				
General government support	49,648	77,722	102,834	25,112
Public safety	93,067	105,802	102,751	(3,051)
Health	199,334	223,834	192,998	(30,836)
Culture and recreation	79,892	171,631	316,870	145,239
Home and community services	410,625	410,625	39,350	(371,275)
Total departmental	832,566	989,614	754,803	(234,811)
Service for Other Governments				
Public safety	1,347,343	1,456,884	1,658,660	201,776
Health	168,000	336,500	53,448	(283,052)
Other economic assistance	25,000	25,000	25,000	-
Total service for other governments	1,540,343	1,818,384	1,737,108	(81,276)

*See independent auditors' report*

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Grants Fund**  
**Year Ended December 31, 2010**

*continued*

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual Amounts	Favorable (Unfavorable)
Interest earnings	-	55,000	-	(55,000)
Miscellaneous	1,156,434	1,316,655	1,523,216	206,561
Transfers from other funds	720,715	1,030,118	1,084,315	54,197
Amounts available for appropriations	31,618,970	68,870,588	32,559,487	(36,311,101)
<b>Charges to appropriations (outflows):</b>				
<b>General Government Support</b>				
Board of elections	-	433,746	81,417	352,329
County clerk	57,000	322,058	130,065	191,993
County comptroller	-	70,895	70,895	-
County legislature	-	114,120	3,307	110,813
District attorney	1,829,180	2,223,677	1,437,117	786,560
Finance, management and budget	-	343,885	15,478	328,407
Information technology	-	1,000	-	1,000
Personnel department	49,648	127,645	57,151	70,494
Purchasing	-	1,538	-	1,538
Total general government support	1,935,828	3,638,564	1,795,430	1,843,134
<b>Public Safety</b>				
Corrections	336,000	557,037	300,474	256,563
Emergency communications	-	41	41	-
Emergency management	2,434,093	10,533,379	1,007,849	9,525,530
Probation	412,979	2,113,939	508,076	1,605,863
Sheriff	1,840,781	5,925,993	3,214,790	2,711,203
Special traffic programs	-	85,153	3,810	81,343
Total public safety	5,023,853	19,215,542	5,035,040	14,180,502
<b>Health</b>				
Center for forensic sciences	1,595,807	2,649,649	1,035,398	1,614,251
Health	9,812,797	16,460,309	9,808,462	6,651,847
Long term services	-	372,568	219,265	153,303
Mental health	-	985,094	439,435	545,659
Total health	11,408,604	20,467,620	11,502,560	8,965,060

*continued*

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Grants Fund**  
**Year Ended December 31, 2010**

*continued*

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Transportation	-	1,583,127	51,231	1,531,896
Economic Assistance and Opportunity				
Aging and youth	6,531,199	8,051,514	5,823,985	2,227,529
Economic development	-	499,823	60,401	439,422
Social services	6,493,586	11,879,942	7,164,287	4,715,655
Total economic assistance and opportunity	13,024,785	20,431,279	13,048,673	7,382,606
Culture and Recreation	225,900	1,159,547	672,520	487,027
Home and Community Services				
Planning agency	-	6,081,385	6,125	6,075,260
Water environment protection	-	676,714	213,240	463,474
Total home and community service	-	6,758,099	219,365	6,538,734
Total charges to appropriations	31,618,970	73,253,778	32,324,819	40,928,959
Budgetary fund balance, December 31	\$ -	\$ (4,383,190)	234,668	\$ 4,617,858
Unused project balances treated as revenues for financial reporting purposes			3,716	
Unused project balances treated as expenditures for financial reporting purposes			(64,111)	
Net change in fund balance-GAAP basis			\$ 174,273	

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**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**County Road Fund**  
**Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Sales tax and use tax	<u>2,138,653</u>	<u>2,138,653</u>	<u>2,178,955</u>	<u>40,302</u>
State Aid				
Transportation	<u>3,939,236</u>	<u>4,769,433</u>	<u>4,769,433</u>	<u>-</u>
Total state aid	<u>3,939,236</u>	<u>4,769,433</u>	<u>4,769,433</u>	<u>-</u>
Departmental	3,534,333	3,195,711	3,198,292	2,581
Services for Other Governments	1,716,000	1,800,740	1,800,740	-
Miscellaneous	32,034	353,582	83,522	(270,060)
Transfers from other funds	<u>17,008,865</u>	<u>18,029,045</u>	<u>18,029,045</u>	<u>-</u>
Amounts available for appropriations	<u>28,369,121</u>	<u>30,287,164</u>	<u>30,059,987</u>	<u>(227,177)</u>
Charges to appropriations (outflows):				
Transportation	<u>21,741,834</u>	<u>22,673,609</u>	<u>21,915,119</u>	<u>758,490</u>
Total charges to appropriations	<u>21,741,834</u>	<u>22,673,609</u>	<u>21,915,119</u>	<u>758,490</u>
Other Financing Uses				
Transfer to other funds	<u>6,627,287</u>	<u>7,622,850</u>	<u>7,468,852</u>	<u>153,998</u>
Total financing sources and uses	<u>6,627,287</u>	<u>7,622,850</u>	<u>7,468,852</u>	<u>153,998</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (9,295)</u>	<u>\$ 676,016</u>	<u>\$ 685,311</u>

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**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Road Machinery Fund**  
**Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Non-GAAP Actual Amounts</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Departmental	4,792,006	5,631,949	5,631,949	-
Miscellaneous	326,868	326,868	375,584	48,716
Transfers from other funds	<u>1,769,326</u>	<u>749,146</u>	<u>749,146</u>	<u>-</u>
Amounts available for appropriations	<u>6,888,200</u>	<u>6,707,963</u>	<u>6,756,679</u>	<u>48,716</u>
Charges to appropriations (outflows):				
Transportation	<u>6,888,200</u>	<u>6,721,044</u>	<u>6,263,133</u>	<u>457,911</u>
Total charges to appropriations	<u>6,888,200</u>	<u>6,721,044</u>	<u>6,263,133</u>	<u>457,911</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (13,081)</u>	<u>\$ 493,546</u>	<u>\$ 506,627</u>

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**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Water Fund**  
**Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Departmental	9,022,803	9,022,803	8,428,420	(594,383)
Service for Other Governments	50,000	50,000	50,000	-
Interest on Investments	10,000	10,000	6,507	(3,493)
Miscellaneous	-	-	2,036	2,036
Amounts available for appropriation	<u>9,082,803</u>	<u>9,082,803</u>	<u>8,486,963</u>	<u>(595,840)</u>
Charges to appropriations (outflows):				
Home and Community Services	7,927,941	8,099,312	7,507,447	591,865
Nondepartmental:				
Transfer to other funds	<u>1,154,862</u>	<u>1,154,862</u>	<u>1,142,191</u>	<u>12,671</u>
Total charges to appropriations	<u>9,082,803</u>	<u>9,254,174</u>	<u>8,649,638</u>	<u>604,536</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (171,371)</u>	<u>\$ (162,675)</u>	<u>\$ 8,696</u>

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**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Van Duyn Extended Care Fund**  
**Year Ended December 31, 2010**

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual Amounts	Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ 5,759,001	\$ 5,759,001	\$ 5,759,001	\$ -
Resources (inflows):				
Departmental				
General government support	15,000	15,000	11,619	(3,381)
Health	17,364,733	18,014,733	14,230,593	(3,784,140)
Total departmental	17,379,733	18,029,733	14,242,212	(3,787,521)
Service for Other Governments				
Health	21,224,723	21,224,723	22,420,642	1,195,919
Interest on Investments	131,000	131,000	20,136	(110,864)
Miscellaneous	75,053	75,053	59,250	(15,803)
Amounts available for appropriation	44,569,510	45,219,510	42,501,241	(2,718,269)
Charges to appropriations (outflows):				
Health	44,519,510	45,784,750	42,629,171	3,155,579
Nondepartmental:				
Transfer to other funds	50,000	50,000	50,000	-
Total charges to appropriations	44,569,510	45,834,750	42,679,171	3,155,579
Budgetary fund balance, December 31	\$ -	\$ (615,240)	(177,930)	\$ 437,310
Budgetary fund balance is not a current year revenue for budgetary purposes			(5,759,001)	
Net change in fund balance-GAAP basis			\$ (5,936,931)	

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**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Library Fund**  
**Year Ended December 31, 2010**

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual Amounts	Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ 586,107	\$ 706,421	\$ 506,109	\$ (200,312)
<i>Resources (inflows):</i>				
State Aid	1,151,337	1,151,337	1,150,518	(819)
Departmental	654,657	654,657	645,286	(9,371)
Service for Other Governments	5,818,577	5,818,577	5,844,871	26,294
Miscellaneous	116,800	116,800	125,816	9,016
Transfers from other funds	4,393,452	4,393,452	4,393,452	-
Amounts available for appropriation	12,720,930	12,841,244	12,666,052	(175,192)
<i>Charges to appropriations (outflows):</i>				
Culture and Recreation	12,268,149	12,725,451	12,213,271	512,180
Total charges to appropriations	12,268,149	12,725,451	12,213,271	512,180
<i>Other Financing Uses</i>				
Transfer to other funds	452,781	452,781	452,781	-
Total financing sources and uses	452,781	452,781	452,781	-
Budgetary fund balance, December 31	\$ -	\$ (336,988)	-	\$ 336,988
Budgetary fund balance is not a current year revenue for budgetary purposes			(506,109)	
Net change in fund balance-GAAP basis			\$ (506,109)	

*See independent auditors' report*

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Library Grants Fund**  
**Year Ended December 31, 2010**

	Budgeted Amounts		Non-GAAP Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Federal Aid	-	121,511	52,411	(69,100)
State Aid	379,999	883,149	469,107	(414,042)
Miscellaneous	-	48,394	10,000	(38,394)
Amounts available for appropriation	<u>379,999</u>	<u>1,053,054</u>	<u>531,518</u>	<u>(521,536)</u>
Charges to appropriations (outflows):				
Culture and Recreation	<u>379,999</u>	<u>1,193,472</u>	<u>536,124</u>	<u>657,348</u>
Total charges to appropriations	<u>379,999</u>	<u>1,193,472</u>	<u>536,124</u>	<u>657,348</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (140,418)</u>	<u>\$ (4,606)</u>	<u>\$ 135,812</u>

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**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Community Development Fund**  
**Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Federal Aid				
Health	-	5,295,434	2,342,409	(2,953,025)
Home and community services	3,506,160	11,463,633	5,004,641	(6,458,992)
Total federal aid	<u>3,506,160</u>	<u>16,759,067</u>	<u>7,347,050</u>	<u>(9,412,017)</u>
State Aid				
Home and community services	-	1,766,931	600,309	(1,166,622)
Departmental	-	(146,899)	(146,095)	804
Transfers from other funds	431,679	431,679	9,051	(422,628)
Amounts available for appropriation	<u>3,937,839</u>	<u>18,810,778</u>	<u>7,810,315</u>	<u>(11,000,463)</u>
Charges to appropriations (outflows):				
Home and Community Services	3,937,839	19,132,907	8,192,713	10,940,194
Total charges to appropriations	<u>3,937,839</u>	<u>19,132,907</u>	<u>8,192,713</u>	<u>10,940,194</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (322,129)</u>	<u>\$ (382,398)</u>	<u>\$ (60,269)</u>

See independent auditors' report

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Debt Service Fund**  
**Year Ended December 31, 2010**

	Budgeted Amounts		Non-GAAP	Variance
	Original	Final	Actual Amounts	Favorable (Unfavorable)
Budgetary fund balance, January 1	\$ 4,466,250	\$ 4,466,250	\$ 4,466,250	\$ -
Resources (inflows):				
Transfers from other funds	31,508,529	31,508,529	30,403,902	(1,104,627)
Amounts available for appropriation	35,974,779	35,974,779	34,870,152	(1,104,627)
Charges to appropriations (outflows):				
General government support	7,043,245	7,043,245	6,950,763	92,482
Education	1,547,849	1,547,849	1,547,849	-
Public safety	5,780,911	5,780,911	5,782,649	(1,738)
Transportation	4,438,051	4,438,051	4,403,593	34,458
Culture and recreation	910,042	910,042	880,303	29,739
Home and community services:				
Bear trap/Ley creek	114,300	114,300	114,300	-
Bloody brook	165,730	165,730	165,730	-
Central sanitary districts	14,629,107	14,629,107	13,713,491	915,616
Harbor brook	186,907	186,907	176,860	10,047
Meadow brook	603,775	603,775	592,424	11,351
Water fund	554,862	554,862	542,190	12,672
Total home and community services	16,254,681	16,254,681	15,304,995	949,686
Total charges to appropriations	35,974,779	35,974,779	34,870,152	1,104,627
Budgetary fund balance, December 31	\$ -	\$ -	-	\$ -
Interest revenue not considered for budgetary purposes			476,939	
Other financing sources not considered for budgetary purposes:				
Budgetary fund balance is not a current year revenue for budgetary purposes			(4,466,250)	
Bond premium			4,025,795	
Participation in debt service external sources			404,804	
Net change in fund balance- GAAP basis			\$ 441,288	

*See independent auditors' report*

**STATISTICAL SECTION**

**(UNAUDITED)**

**County of Onondaga, New York**  
**Net Assets by Component**  
**Last Nine Fiscal Years**  
*(accrual basis of accounting)*  
**Schedule 1**

	<b>Fiscal Year</b>			
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 677,279,719	\$ 695,813,404	\$ 700,264,987	\$ 746,413,156
Restricted	29,214,528	32,953,903	34,648,679	34,221,507
Unrestricted	4,135,638	(14,701,510)	8,287,249	(18,747,419)
<b>Total governmental activities net assets</b>	<u>\$ 710,629,885</u>	<u>\$ 714,065,797</u>	<u>\$ 743,200,915</u>	<u>\$ 761,887,244</u>
<b>Business-type activities</b>				
Invested in capital assets, net of related debt	\$ 13,468,406	\$ 12,796,490	\$ 11,975,368	\$ 11,073,722
Unrestricted	10,848,535	8,590,554	3,123,440	(3,449,148)
<b>Total business-type activities net assets</b>	<u>\$ 24,316,941</u>	<u>\$ 21,387,044</u>	<u>\$ 15,098,808</u>	<u>\$ 7,624,574</u>
<b>Primary government</b>				
Invested in capital assets, net of related debt	\$ 690,748,125	\$ 708,609,894	\$ 712,240,355	\$ 757,486,878
Restricted	29,214,528	32,953,903	34,648,679	34,221,507
Unrestricted	14,984,173	(6,110,956)	11,410,689	(22,196,567)
<b>Total primary government net assets</b>	<u>\$ 734,946,826</u>	<u>\$ 735,452,841</u>	<u>\$ 758,299,723</u>	<u>\$ 769,511,818</u>

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

**Fiscal Year**

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 816,829,338	\$ 811,788,098	\$ 852,007,509	\$ 836,275,910	\$ 842,791,377
16,657,808	17,043,588	19,823,048	22,730,632	24,359,185
3,693,628	(16,671,873)	(93,367,529)	(128,645,326)	(165,018,646)
<u>\$ 837,180,774</u>	<u>\$ 812,159,813</u>	<u>\$ 778,463,028</u>	<u>\$ 730,361,216</u>	<u>\$ 702,131,916</u>
\$ 10,115,911	\$ 9,583,811	\$ -	\$ -	\$ -
(3,930,483)	(7,503,241)	-	-	-
<u>\$ 6,185,428</u>	<u>\$ 2,080,570</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 826,945,249	\$ 821,371,909	\$ 852,007,509	\$ 836,275,910	\$ 842,791,377
16,657,808	17,043,588	19,823,048	22,730,632	24,359,185
(236,855)	(24,175,114)	(93,367,529)	(128,645,326)	(165,018,646)
<u>\$ 843,366,202</u>	<u>\$ 814,240,383</u>	<u>\$ 778,463,028</u>	<u>\$ 730,361,216</u>	<u>\$ 702,131,916</u>

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

	Fiscal Year			
	2002	2003	2004	2005
<b>Expenses</b>				
Governmental activities:				
General government support	\$ 40,124,831	\$ 53,706,355	\$ 55,124,689	\$ 53,209,794
Education	34,637,110	40,147,705	45,882,384	55,538,478
Public safety	94,141,022	92,301,423	100,069,769	104,806,261
Health	56,695,257	48,561,044	48,966,452	47,092,053
Transportation	19,480,483	34,412,727	42,822,711	48,375,886
Economic assistance and opportunity	241,604,190	251,390,162	262,894,485	245,813,867
Culture and recreation	29,134,609	28,034,518	19,536,764	29,754,915
Home and community services	51,636,053	66,499,994	68,966,456	74,894,347
Interest on long-term debt	12,675,875	13,990,110	13,236,295	13,980,373
Total governmental activities expenses	<u>580,129,430</u>	<u>629,044,038</u>	<u>657,500,005</u>	<u>673,465,974</u>
Business-type activities:				
Long term care	35,671,432	37,319,214	40,033,404	40,414,138
Total business-type activities expenses	<u>35,671,432</u>	<u>37,319,214</u>	<u>40,033,404</u>	<u>40,414,138</u>
Total primary government expenses	<u>\$ 615,800,862</u>	<u>\$ 666,363,252</u>	<u>\$ 697,533,409</u>	<u>\$ 713,880,112</u>
<b>Program Revenues</b>				
Governmental activities:				
Charges for services	\$ 145,411,595	\$ 139,764,555	\$ 138,961,942	\$ 125,788,836
Operating grants and contributions	196,638,485	207,902,176	200,501,906	198,907,888
Capital grants and contributions	58,509,705	21,078,301	55,674,881	32,626,718
Total governmental activities program revenues	<u>400,559,785</u>	<u>368,745,032</u>	<u>395,138,729</u>	<u>357,323,442</u>
Business-type activities:				
Charges for services	33,304,561	34,004,898	33,445,229	32,515,528
Operating grants and contributions	-	-	-	-
Capital grants and contributions	32,303	83,199	3,434	6,705
Total business-type activities program revenues	<u>33,336,864</u>	<u>34,088,097</u>	<u>33,448,663</u>	<u>32,522,233</u>
Total primary government program revenues	<u>\$ 433,896,649</u>	<u>\$ 402,833,129</u>	<u>\$ 428,587,392</u>	<u>\$ 389,845,675</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$(179,569,645)	\$(260,299,006)	\$(262,361,276)	\$(316,142,532)
Business-type activities	(2,334,568)	(3,231,117)	(6,584,741)	(7,891,905)
Total primary government net expense	<u>\$(181,904,213)</u>	<u>\$(263,530,123)</u>	<u>\$(268,946,017)</u>	<u>\$(324,034,437)</u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental activities:				
Real property taxes	\$ 159,626,927	\$ 168,211,878	\$ 182,136,568	\$ 187,830,049
Sales tax and use tax	80,353,694	83,309,067	97,649,876	131,500,537
Investment earnings	5,177,786	3,939,688	3,891,986	7,282,751
Tobacco settlement proceeds	8,869,735	8,177,745	7,797,964	7,908,009
Participation in debt service-external sources	3,040,780	96,540	20,000	307,515
Sale of receivables	-	-	-	-
Special item-early retirement	(7,430,154)	-	-	-
Transfers and County contributions	-	-	-	-
Total governmental activities	<u>249,638,768</u>	<u>263,734,918</u>	<u>291,496,394</u>	<u>334,828,861</u>
Business-type activities:				
Investment earnings	289,152	141,809	135,093	131,648
Other revenue	177,532	159,411	158,963	288,472
Special item-early retirement	(376,863)	-	-	-
Transfers and County contributions	-	-	-	-
Total business-type activities	<u>89,821</u>	<u>301,220</u>	<u>294,056</u>	<u>420,120</u>
Total primary government	<u>\$ 249,728,589</u>	<u>\$ 264,036,138</u>	<u>\$ 291,790,450</u>	<u>\$ 335,248,981</u>
<b>Change in Net Assets</b>				
Governmental activities	\$ 70,069,123	\$ 3,435,912	\$ 29,135,118	\$ 18,686,329
Business-type activities	(2,244,747)	(2,929,897)	(6,290,685)	(7,471,785)
Total primary government	<u>\$ 67,824,376</u>	<u>\$ 506,015</u>	<u>\$ 22,844,433</u>	<u>\$ 11,214,544</u>

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

Fiscal Year				
2006	2007	2008	2009	2010
\$ 198,049,372	\$ 258,077,035	\$ 218,159,741	\$ 218,932,637	\$ 230,998,064
52,893,841	59,975,854	56,115,210	57,018,115	65,147,736
102,098,062	120,830,256	131,896,522	127,630,857	139,640,552
47,862,668	50,465,103	105,762,977	101,141,630	100,695,505
40,492,055	40,683,043	42,074,051	38,522,292	35,937,447
251,375,443	249,502,570	262,786,203	255,717,572	258,479,081
32,317,242	33,395,710	47,748,717	35,388,697	35,214,223
40,866,396	72,756,451	75,444,171	90,521,110	60,919,353
17,135,664	18,020,424	18,174,279	18,694,633	19,072,029
<u>783,090,743</u>	<u>903,706,446</u>	<u>958,161,871</u>	<u>943,567,543</u>	<u>946,103,990</u>
40,835,455	45,739,288	-	-	-
40,835,455	45,739,288	-	-	-
<u>\$ 823,926,198</u>	<u>\$ 949,445,734</u>	<u>\$ 958,161,871</u>	<u>\$ 943,567,543</u>	<u>\$ 946,103,990</u>
\$ 131,892,315	\$ 146,275,075	\$ 197,066,748	\$ 180,621,469	\$ 179,931,127
201,629,887	196,985,978	199,017,801	215,666,695	213,038,907
25,946,323	32,851,548	19,934,877	11,398,419	17,979,648
<u>359,468,525</u>	<u>376,112,601</u>	<u>416,019,426</u>	<u>407,686,583</u>	<u>410,949,682</u>
36,136,604	36,115,472	-	-	-
710,941	335,771	-	-	-
300	-	-	-	-
<u>36,847,845</u>	<u>36,451,243</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 396,316,370</u>	<u>\$ 412,563,844</u>	<u>\$ 416,019,426</u>	<u>\$ 407,686,583</u>	<u>\$ 410,949,682</u>
\$(423,622,218)	\$(527,593,845)	\$(542,142,445)	\$(535,880,960)	\$(535,154,308)
(3,987,610)	(9,288,045)	-	-	-
<u>\$(427,609,828)</u>	<u>\$(536,881,890)</u>	<u>\$(542,142,445)</u>	<u>\$(535,880,960)</u>	<u>\$(535,154,308)</u>
\$ 190,835,482	\$ 193,684,291	\$ 189,794,554	\$ 178,297,034	\$ 192,525,831
291,775,749	293,999,988	300,164,040	284,918,896	304,589,655
10,821,336	11,901,336	7,859,241	3,385,671	2,349,606
7,243,015	7,529,850	8,358,345	7,806,998	7,055,112
128,186	457,419	188,910	284,461	404,804
-	-	-	13,086,088	-
-	-	-	-	-
(1,888,020)	(5,000,000)	-	-	-
<u>498,915,748</u>	<u>502,572,884</u>	<u>506,365,090</u>	<u>487,779,148</u>	<u>506,925,008</u>
97,762	11,761	-	-	-
562,682	171,426	-	-	-
-	-	-	-	-
1,888,020	5,000,000	-	-	-
<u>2,548,464</u>	<u>5,183,187</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 501,464,212</u>	<u>\$ 507,756,071</u>	<u>\$ 506,365,090</u>	<u>\$ 487,779,148</u>	<u>\$ 506,925,008</u>
\$ 75,293,530	\$ (25,020,961)	\$ (35,777,355)	\$ (48,101,812)	\$ (28,229,300)
(1,439,146)	(4,104,858)	-	-	-
<u>\$ 73,854,384</u>	<u>\$ (29,125,819)</u>	<u>\$ (35,777,355)</u>	<u>\$ (48,101,812)</u>	<u>\$ (28,229,300)</u>

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

	Fiscal Year			
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Fund				
Reserved	\$ 2,666,974	\$ 3,926,031	\$ 6,166,145	\$ 5,445,826
Unreserved	65,953,505	54,454,438	45,691,399	60,027,419
Total general fund	<u>\$ 68,620,479</u>	<u>\$ 58,380,469</u>	<u>\$ 51,857,544</u>	<u>\$ 65,473,245</u>
Water Environment Protection Fund				
Reserved	\$ 1,729,618	\$ 2,364,169	\$ 2,716,507	\$ 2,838,910
Unreserved	32,336,178	35,617,011	38,298,915	39,122,352
Total water environment protection fund	<u>\$ 34,065,796</u>	<u>\$ 37,981,180</u>	<u>\$ 41,015,422</u>	<u>\$ 41,961,262</u>
Debt Service Fund				
Reserved	\$ 36,334,409	\$ 33,902,624	\$ 30,965,495	\$ 29,970,705
Total debt service fund	<u>\$ 36,334,409</u>	<u>\$ 33,902,624</u>	<u>\$ 30,965,495</u>	<u>\$ 29,970,705</u>
Capital Projects Fund				
Reserved	\$ 55,141,878	\$ 32,362,479	\$ 76,336,401	\$ 102,343,879
Unreserved	(33,880,802)	(10,836,488)	(52,160,014)	(62,115,042)
Total capital projects fund	<u>\$ 21,261,076</u>	<u>\$ 21,525,991</u>	<u>\$ 24,176,387</u>	<u>\$ 40,228,837</u>
All Other Governmental Funds				
Reserved	\$ 18,052,016	\$ 14,525,872	\$ 14,454,429	\$ 15,447,379
Unreserved, reported in:				
Special revenue funds	3,748,055	6,153,997	5,486,117	5,380,328
Debt service funds	38,368	52,524	70,832	69,421
Total all other governmental funds	<u>\$ 21,838,439</u>	<u>\$ 20,732,393</u>	<u>\$ 20,011,378</u>	<u>\$ 20,897,128</u>

**Fiscal Year**

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 6,015,265	\$ 6,086,167	\$ 4,838,089	\$ 5,292,050	\$ 7,808,464
78,340,121	74,262,985	65,874,512	69,373,888	76,719,455
<u>\$ 84,355,386</u>	<u>\$ 80,349,152</u>	<u>\$ 70,712,601</u>	<u>\$ 74,665,938</u>	<u>\$ 84,527,919</u>
\$ 2,761,504	\$ 2,486,295	\$ 2,101,093	\$ 1,771,573	\$ 1,503,554
40,619,873	40,982,235	38,338,151	37,444,904	35,307,697
<u>\$ 43,381,377</u>	<u>\$ 43,468,530</u>	<u>\$ 40,439,244</u>	<u>\$ 39,216,477</u>	<u>\$ 36,811,251</u>
\$ 31,225,328	\$ 33,510,895	\$ 36,108,118	\$ 41,723,821	\$ 42,165,109
<u>\$ 31,225,328</u>	<u>\$ 33,510,895</u>	<u>\$ 36,108,118</u>	<u>\$ 41,723,821</u>	<u>\$ 42,165,109</u>
\$ 57,862,062	\$ 41,885,429	\$ 36,932,658	\$ 42,216,680	\$ 60,284,561
(36,866,958)	(1,075,381)	(36,619,459)	(25,744,491)	(35,138,763)
<u>\$ 20,995,104</u>	<u>\$ 40,810,048</u>	<u>\$ 313,199</u>	<u>\$ 16,472,189</u>	<u>\$ 25,145,798</u>
\$ 15,304,947	\$ 16,369,235	\$ 18,401,521	\$ 14,243,221	\$ 15,213,436
3,187,362	4,517,444	17,007,295	12,210,553	5,587,796
77,680	77,680	83,409	90,558	103,729
<u>\$ 18,569,989</u>	<u>\$ 20,964,359</u>	<u>\$ 35,492,225</u>	<u>\$ 26,544,332</u>	<u>\$ 20,904,961</u>

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

	Fiscal Year			
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>Revenues</b>				
Real property taxes and tax items	\$ 161,378,284	\$ 171,826,241	\$ 181,500,811	\$ 187,399,916
Sales tax and use tax	80,353,694	83,309,067	97,649,876	131,500,537
Federal aid	124,364,600	113,396,967	107,883,672	103,029,145
State aid	126,899,642	115,583,510	148,293,115	128,505,461
Departmental	82,165,851	84,648,161	85,623,412	85,193,745
Services for other governments	24,192,613	24,441,877	27,518,666	26,927,638
Tobacco settlement proceeds	8,869,735	8,177,745	7,797,964	7,908,009
Interest on investments	5,011,655	3,848,358	3,772,237	7,056,003
Miscellaneous	32,612,439	19,158,819	17,591,642	7,329,185
Sale of receivables	-	-	-	-
Total revenues	<u>645,848,513</u>	<u>624,390,745</u>	<u>677,631,395</u>	<u>684,849,639</u>
<b>Expenditures</b>				
General government	26,072,724	35,314,694	38,991,724	42,658,045
Education	31,279,374	39,336,174	43,609,654	43,533,866
Public safety	90,654,895	91,746,434	97,717,297	104,074,314
Health	56,752,335	48,607,625	49,532,695	47,082,258
Transportation	19,604,490	22,149,278	22,493,795	22,687,412
Economic assistance and opportunity	241,489,785	254,134,521	260,357,398	245,747,262
Culture and recreation	26,285,424	25,882,844	26,223,679	27,277,029
Home and community services	52,649,978	57,337,081	57,214,807	62,181,444
Capital outlay	132,815,460	86,161,445	69,071,826	92,462,293
Debt service:				
Principal	16,180,239	14,364,297	16,989,705	18,412,632
Interest	11,622,075	13,932,017	13,145,112	13,690,254
Total expenditures	<u>705,406,779</u>	<u>688,966,410</u>	<u>695,347,692</u>	<u>719,806,809</u>
Excess of revenues over (under) expenditures	<u>(59,558,266)</u>	<u>(64,575,665)</u>	<u>(17,716,297)</u>	<u>(34,957,170)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	55,360,334	52,143,744	52,639,067	90,243,708
Transfers out	(55,360,334)	(52,143,777)	(52,639,067)	(90,243,708)
Proceeds of long-term borrowings	41,173,000	33,060,000	18,000,000	728,630,000
Refunding bond	-	18,630,000	-	-
Payments to refund bond escrow agent	-	(18,630,000)	-	(18,990,501)
Participation in debt service-external sources	8,200,495	21,436,962	(4,813,904)	25,597,355
Debt issuance costs	-	-	-	(836,558)
Bond discount	-	-	-	(669,227,856)
Bond premium	1,483,219	481,160	33,770	289,681
Total other financing sources (uses)	<u>50,856,714</u>	<u>54,978,089</u>	<u>13,219,866</u>	<u>65,462,121</u>
Net change in fund balance	<u>\$ (8,701,552)</u>	<u>\$ (9,597,576)</u>	<u>\$ (4,496,431)</u>	<u>\$ 30,504,951</u>
Debt service as a percentage of noncapital expenditures	4.9%	4.7%	4.8%	5.1%

**Fiscal Year**

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 192,479,527	\$ 193,113,915	\$ 185,570,483	\$ 185,104,195	\$ 185,255,928
291,775,749	293,999,988	300,164,040	284,918,896	304,589,655
105,419,994	97,933,889	83,694,221	105,752,832	114,096,923
122,156,216	131,903,637	135,258,457	121,312,282	116,921,632
89,680,125	94,014,080	110,230,846	110,692,394	109,832,564
28,046,479	28,552,339	73,261,416	51,729,312	48,435,161
7,243,015	7,529,850	8,358,345	7,806,998	7,055,112
10,538,549	11,435,825	7,450,197	3,242,129	2,273,276
7,812,217	9,790,569	9,907,113	10,240,104	9,769,465
-	-	-	13,086,088	-
<u>855,151,871</u>	<u>868,274,092</u>	<u>913,895,118</u>	<u>893,885,230</u>	<u>898,229,716</u>
190,675,941	193,104,467	198,408,248	197,846,093	195,855,982
44,514,055	48,253,633	51,383,514	51,636,672	51,284,124
107,715,803	108,693,796	114,988,343	112,475,714	123,386,485
48,097,289	50,496,551	94,432,295	95,871,458	87,784,835
23,275,885	25,849,968	26,363,171	24,967,034	24,364,447
251,385,306	247,184,758	255,156,067	249,041,562	250,929,288
28,470,612	29,028,545	29,944,767	29,676,868	29,252,876
63,843,619	66,133,298	68,102,328	70,027,487	67,870,619
113,674,114	98,433,440	87,598,359	72,366,843	91,379,812
21,543,166	21,888,221	25,138,438	28,284,206	24,080,873
14,687,096	15,338,992	16,155,774	16,305,652	17,846,002
<u>907,882,886</u>	<u>904,405,669</u>	<u>967,671,304</u>	<u>948,499,589</u>	<u>964,035,343</u>
<u>(52,731,015)</u>	<u>(36,131,577)</u>	<u>(53,776,186)</u>	<u>(54,614,359)</u>	<u>(65,805,627)</u>
74,681,596	79,297,472	89,026,390	73,635,007	66,137,762
(76,569,616)	(84,297,472)	(89,026,390)	(73,635,007)	(66,137,762)
35,000,000	25,600,000	-	61,725,000	53,625,000
-	-	-	33,345,000	-
-	-	-	(36,558,388)	-
19,568,179	35,431,293	13,374,962	4,498,508	19,087,111
-	-	-	-	-
-	-	-	-	-
38,665	684,282	-	7,161,609	4,025,795
<u>52,718,824</u>	<u>56,715,575</u>	<u>13,374,962</u>	<u>70,171,729</u>	<u>76,737,906</u>
<u>\$ (12,191)</u>	<u>\$ 20,583,998</u>	<u>\$ (40,401,224)</u>	<u>\$ 15,557,370</u>	<u>\$ 10,932,279</u>

4.6%

4.6%

4.7%

5.1%

4.8%

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

<u>Fiscal</u> <u>Year</u> <u>Ended</u>	<u>REAL PROPERTY</u>		<u>EXEMPTIONS</u>		<u>TAXABLE</u>		<u>Taxable</u> <u>Assessed Value</u> <u>To Full Value</u>	<u>Per \$1,000</u> <u>Full</u> <u>Value</u> <u>Tax</u> <u>Rate</u>
	<u>Assessed</u> <u>Value</u>	<u>Full</u> <u>Value</u>	<u>Assessed</u> <u>Value</u>	<u>Full</u> <u>Value</u>	<u>Assessed</u> <u>Value</u>	<u>Full</u> <u>Value</u>		
2001	\$19,399,126	\$23,325,037	\$ 5,827,026	\$ 6,450,436	\$13,572,100	\$16,874,601	80.43%	\$ 8.78
2002	19,929,630	23,878,433	5,849,593	6,489,425	14,080,037	17,389,008	80.97%	8.35
2003	18,687,257	22,865,750	5,805,631	6,429,360	12,881,626	16,436,390	78.37%	8.68
2004	21,304,036	25,815,758	6,154,750	6,810,315	15,149,286	19,005,443	79.71%	9.06
2005	22,024,988	26,705,334	6,252,097	6,973,119	15,772,891	19,732,215	79.93%	8.86
2006	23,689,104	28,626,155	6,474,734	7,171,432	17,214,370	21,454,723	80.24%	8.52
2007	24,454,054	30,020,864	6,600,481	7,341,042	17,853,573	22,679,822	78.72%	7.91
2008	25,152,667	31,140,839	6,685,505	7,494,265	18,467,162	23,646,574	78.10%	7.28
2009	25,720,169	31,816,504	6,171,957	7,039,201	19,548,212	24,777,303	78.90%	7.02
2010	25,954,729	31,971,757	6,228,214	7,084,921	19,726,515	24,886,836	79.26%	7.04

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

<u>TAXPAYER</u>	2010			2001		
	Taxable Assessed Value	Rank	Percentage Of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage Of Total Taxable Assessed Value
National Grid / Niagara Mohawk	\$ 810,979,291	1	3.07%	\$ 649,033,507	1	2.92%
VERIZON / NY Telephone Co.	216,272,036	2	0.82%	106,042,804	2	0.48%
HUB Properties Trust	62,003,700	3	0.23%	-	-	-
Syracuse University	55,560,733	4	0.21%	-	-	-
Shoppingtown Mall LP	53,621,400	5	0.20%	53,873,218	3	0.24%
Wegmans Food Markets	49,361,100	6	0.19%	37,356,300	4	0.17%
Bristol Myers Squibb	44,691,800	7	0.17%	34,694,400	5	0.16%
Great Northern Holdings	38,756,700	8	0.15%	-	-	-
Aldi Inc.	35,715,000	9	0.14%	-	-	-
Nob Hill of Syracuse Apartments	21,548,994	10	0.08%	-	-	-
Herald Company	-	-	-	34,050,308	6	0.15%
Home Properties	-	-	-	28,199,000	7	0.13%
Carrier Corporation	-	-	-	27,893,000	8	0.13%
New Process Gear, Inc.	-	-	-	22,566,400	9	0.10%
Crucible Materials	-	-	-	21,112,200	10	0.09%
<b>Total</b>	<u>\$ 1,388,510,754</u>		<u>5.26%</u>	<u>\$ 1,014,821,137</u>		<u>4.57%</u>

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

<u>Fiscal Year Ended</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy</u>			<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>	<u>Collections in Subsequent Years</u>	<u>Amount</u>	<u>Percentage of Levy</u>
2001	\$ 250,443,805	\$ 239,419,725	95.60%	\$ 9,966,073	\$ 249,385,798	99.58%
2002	254,946,556	244,562,293	95.93%	9,264,783	253,827,076	99.56%
2003	274,649,355	264,694,937	96.38%	8,074,396	272,769,333	99.32%
2004	297,421,392	287,764,386	96.75%	7,963,188	295,727,574	99.43%
2005	300,860,868	291,355,908	96.84%	7,848,803	299,204,711	99.45%
2006	311,639,215	301,888,439	96.87%	7,910,755	309,799,194	99.41%
2007	327,022,143	316,589,528	96.81%	7,422,654	324,012,182	99.08%
2008	334,648,785	321,878,456	96.18%	9,299,284	331,177,740	98.96%
2009	341,497,443	334,543,258	97.96%	2,356,959	336,900,217	98.65%
2010	353,325,744	337,992,603	95.66%	-	337,992,603	95.66%

**COUNTY OF ONONDAGA, NEW YORK**  
**Overlapping and Underlying Governmental Activities Debt**  
**As of December 31, 2010**  
*(dollars in thousands)*  
**Schedule 8**

<u><b>GOVERNMENTAL UNIT</b></u>	<u><b>Debt Outstanding</b></u>	<u><b>Estimated Percentage Applicable</b></u>
County of Onondaga	\$ 404,489	29.81%
Total Overlapping Debt	<u>\$ 404,489</u>	<u>29.81%</u>
<b>Political subdivisions within Onondaga County:</b>		
Towns (as of 12/31/2009)	\$ 67,584	4.98%
Villages (as of 5/31/2010)	34,693	2.56%
School districts (as of 6/30/2010)	387,091	28.53%
City of Syracuse and city schools (as of 9/17/2010)	444,910	32.79%
Fire districts (as of 12/31/2009)	18,108	1.33%
Total Underlying Debt	<u>\$ 952,386</u>	<u>70.19%</u>
<b>Total Overlapping and Underlying Debt</b>	<b>\$ 1,356,875</b>	<b>100.00%</b>

**COUNTY OF ONONDAGA, NEW YORK**

**Legal Debt Margin Information**

**Last Ten Fiscal Years**

*(dollars in thousands)*

**Schedule 9**

	<b>Fiscal Year</b>									
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Debt limit	\$1,132,134	\$1,137,222	\$1,140,803	\$1,160,205	\$1,187,041	\$1,229,383	\$1,283,825	\$1,331,236	\$1,523,511	\$1,632,193
Total net debt applicable to limit	69,184	104,085	125,313	131,326	122,381	138,124	146,085	119,427	159,798	184,570
Legal debt margin	\$1,062,950	\$1,033,137	\$1,015,490	\$1,028,879	\$1,064,660	\$1,091,259	\$1,137,740	\$1,211,809	\$1,363,713	\$1,447,623
Total net debt applicable to the limit as a percentage of debt limit	6.11%	9.15%	10.98%	11.32%	10.31%	11.24%	11.38%	8.97%	10.49%	11.31%

**Legal Debt Margin Calculation for Fiscal Year 2010**

Assessed value - 5 year average	<u>\$23,317,040</u>
<b>Legal debt margin:</b>	
Debt limit (7% of total assessed value)	1,632,193
Debt applicable to limit:	
General obligation bonds	404,489
Less: Excludable debt	(204,238)
Amount set aside for repayment of general obligation debt	<u>(15,681)</u>
Total net debt applicable to limit	<u>184,570</u>
Legal debt margin	<u><u>\$1,447,623</u></u>

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

**General Bonded Debt Outstanding**

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>BANs Payable</u>	<u>Percentage of Actual Taxable Value of Property</u>	
			<u>Value of Property</u>	<u>Per Capita</u>
2001	\$ 100,470	\$ 23,978	0.74%	\$ 272
2002	127,685	22,795	0.87%	329
2003	150,426	37,139	1.14%	410
2004	155,385	23,299	0.94%	391
2005	150,167	26,153	0.89%	388
2006	169,840	14,750	0.86%	407
2007	181,058	-	0.80%	399
2008	164,447	7,723	0.73%	380
2009	208,836	10,907	0.89%	483
2010	247,195	26,257	1.10%	586

**Other Governmental Activities Debt**

<u>Fiscal Year</u>	<u>OTASC Bonds</u>	<u>E-911 Loans</u>	<u>Loans</u>	<u>Total Other Bonds and Loans</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
2002	110,785	1,070	59,753	171,608	322,088	1.08%	705
2003	108,380	835	78,102	187,317	374,882	1.21%	820
2004	106,865	720	71,832	179,417	358,101	1.11%	785
2005	136,667	630	94,520	231,817	408,137	1.21%	898
2006	134,877	6,540	124,295	265,712	450,302	1.27%	993
2007	132,977	8,385	145,538	286,900	467,958	1.21%	1,031
2008	137,608	6,660	148,745	293,013	465,183	1.17%	1,028
2009	133,898	34,358	145,573	313,829	533,572	1.30%	1,173
2010	134,349	35,068	163,294	332,711	606,163	1.46%	1,298

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

<u>Year</u>	<u>Population</u>	<u>Per Capita Personal Income</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2001	457,282	29,118	74,917	4.0%
2002	457,059	29,766	74,363	4.9%
2003	457,319	30,924	73,563	5.1%
2004	456,436	32,218	73,055	5.1%
2005	454,564	33,639	73,367	4.5%
2006	453,366	35,517	71,871	4.4%
2007	454,010	38,548	72,564	4.4%
2008	452,633	39,814	71,375	5.1%
2009	454,753	41,042	70,768	7.6%
2010	467,026	41,452	69,891	8.0%

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

<u>Employer</u>	<u>2010</u>			<u>2001</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of County Employment</u>
SUNY Upstate Medical University	7,938	1	3.71%	6,250	1	2.82%
Syracuse University	6,504	2	3.04%	4,640	2	2.09%
Wegmans Food Markets	4,100	3	1.91%	3,655	3	1.65%
St. Joseph's Hospital Health Center	3,142	4	1.47%	3,310	4	1.49%
Crouse Hospital	2,700	5	1.26%	2,400	6	1.08%
Loretto	2,427	6	1.13%	2,205	9	1.00%
Lockheed Martin Corporation	2,350	7	1.10%	2,350	8	1.06%
National Grid/Niagara Mohawk	1,856	8	0.87%	1,975	10	0.89%
Raymour and Flannigan	1,400	9	0.65%	-	-	-
Syracuse V.A. Medical Center	1,400	9	0.65%	-	-	-
Magna Drivetrain-New Process Gear	-	-	-	2,600	5	1.17%
P & C Food Markets	-	-	-	2,375	7	1.07%
<b>Total</b>	<u>33,817</u>		<u>15.79%</u>	<u>31,760</u>		<u>14.34%</u>

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

**Full -time Employees as of January 6**

<u>Function/Program</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
County clerk	38	38	35	38	38
County comptroller	36	37	36	38	36
County executive	11	11	11	11	11
County legislature	31	26	24	26	26
District attorney	96	96	93	99	94
Elections board	16	16	15	16	16
Facilities management	115	116	108	108	115
Finance, management and budget	34	35	36	34	30
Information technology	76	76	63	74	73
Law department	44	44	44	44	43
Personnel department	28	31	30	26	29
Purchasing department	19	19	18	18	15
<b>General Government Support</b>	<b>544</b>	<b>545</b>	<b>513</b>	<b>532</b>	<b>526</b>
Corrections	209	204	199	196	187
Emergency communications	134	140	130	137	139
Emergency management	6	6	5	6	7
Probation	153	159	136	137	134
Sheriff civil	315	331	330	331	321
Sheriff custody	277	276	280	282	278
STOP DWI	2	1	1	1	1
<b>Public Safety</b>	<b>1,096</b>	<b>1,117</b>	<b>1,081</b>	<b>1,090</b>	<b>1,067</b>
Health	354	386	378	383	370
LTC community services	15	15	14	12	13
LTC Van Duyen	537	543	551	570	545
Mental health department	101	102	91	92	85
<b>Health</b>	<b>1,007</b>	<b>1,046</b>	<b>1,034</b>	<b>1,057</b>	<b>1,013</b>
Transportation	222	228	206	204	199
<b>Transportation</b>	<b>222</b>	<b>228</b>	<b>206</b>	<b>204</b>	<b>199</b>
Economic development	4	5	3	3	6
Job training administration	10	9	9	8	8
Social services department	842	874	801	749	728
Veterans service agency	3	3	3	3	2
<b>Economic Assistance</b>	<b>859</b>	<b>891</b>	<b>816</b>	<b>763</b>	<b>744</b>
Aging and youth	20	22	19	18	18
Onondaga public libraries	70	70	64	60	58
Syracuse branch libraries	63	62	57	60	59
Parks and recreation	129	127	114	116	111
<b>Culture &amp; Recreation</b>	<b>282</b>	<b>281</b>	<b>254</b>	<b>254</b>	<b>246</b>
Community development	12	12	12	12	13
Human rights commission	5	5	5	4	4
Office of the environment	1	1	1	1	1
Onondaga planning agency	16	15	14	17	16
Water board	36	37	36	36	38
Water environment protection	374	373	367	371	383
<b>Home &amp; Community Services</b>	<b>444</b>	<b>443</b>	<b>435</b>	<b>441</b>	<b>455</b>
<b>Total</b>	<b>4,454</b>	<b>4,551</b>	<b>4,339</b>	<b>4,341</b>	<b>4,250</b>

Source: Management and Budget

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

**Full -time Employees as of January 6**

<b>Function/Program</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
County clerk	38	36	39	38	37
County comptroller	35	36	36	37	33
County executive	10	11	9	13	10
County legislature	26	26	27	26	27
District attorney	95	95	100	97	94
Elections board	17	17	17	20	15
Facilities management	112	115	107	103	92
Finance, management and budget	32	32	31	29	28
Information technology	72	74	76	75	74
Law department	42	42	38	40	40
Personnel department	25	26	25	26	21
Purchasing department	14	14	12	15	13
<b>General Government Support</b>	<b>518</b>	<b>524</b>	<b>517</b>	<b>519</b>	<b>484</b>
Corrections	188	188	189	192	192
Emergency communications	141	144	145	149	148
Emergency management	7	7	7	7	5
Probation	135	136	140	145	119
Sheriff civil	326	327	285	300	294
Sheriff custody	274	279	276	278	284
STOP DWI	0	0	0	0	0
<b>Public Safety</b>	<b>1,071</b>	<b>1,081</b>	<b>1,042</b>	<b>1,071</b>	<b>1,042</b>
Health	363	355	364	371	359
LTC community services	11	11	14	16	15
LTC Van Duyn	545	531	559	525	525
Mental health department	86	85	80	80	80
<b>Health</b>	<b>1,005</b>	<b>982</b>	<b>1,017</b>	<b>992</b>	<b>979</b>
Transportation	190	189	197	195	177
<b>Transportation</b>	<b>190</b>	<b>189</b>	<b>197</b>	<b>195</b>	<b>177</b>
Economic development	6	6	7	7	5
Job training administration	7	7	6	6	4
Social services department	730	727	733	727	683
Veterans service agency	2	3	2	3	3
<b>Economic Assistance</b>	<b>745</b>	<b>743</b>	<b>748</b>	<b>743</b>	<b>695</b>
Aging and youth	17	17	18	19	17
Onondaga public libraries	59	59	56	57	57
Syracuse branch libraries	61	57	54	60	59
Parks and recreation	117	117	119	117	103
<b>Culture &amp; Recreation</b>	<b>254</b>	<b>250</b>	<b>247</b>	<b>253</b>	<b>236</b>
Community development	13	12	13	13	16
Human rights commission	4	4	4	4	0
Office of the environment	1	1	1	1	1
Onondaga planning agency	15	16	16	17	16
Water board	38	38	35	36	37
Water environment protection	387	386	387	387	377
<b>Home &amp; Community Services</b>	<b>458</b>	<b>457</b>	<b>456</b>	<b>458</b>	<b>447</b>
<b>Total</b>	<b>4,241</b>	<b>4,226</b>	<b>4,224</b>	<b>4,231</b>	<b>4,060</b>

Source: Management and Budget

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

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Police protection</b>										
Number of police personnel and officers	595	585	585	585	585	540	530	538	537	516
Number of police vehicles	174	174	174	174	199	199	199	206	206	209
Number of stations	8	8	8	8	8	7	7	8	8	8
<b>Highways</b>										
Miles of streets maintained	802	802	802	802	802	857	857	792	792	792
Road signs installed	1,305	1,050	1,100	794	854	957	1,025	853	1,105	923
Signal lights	84	87	88	89	90	93	93	98	100	101
<b>Parks and recreation</b>										
Athletic fields	14	14	14	14	14	14	14	14	14	14
Miles of hiking trails	56	56	56	56	56	56	56	56	56	56
Park acreage	6,510	6,510	6,580	6,580	6,580	6,580	6,580	6,580	6,580	6,580
Parks and museums	13	13	13	13	13	13	13	13	13	13
<b>Water environment protection</b>										
Average design capacity of treatment plants in gallons ( in thousands)	112,215	112,215	112,000	112,000	112,000	117,000	116,200	116,200	119,700	119,700
Miles of sanitary sewers	3,028	3,028	3,028	3,028	3,028	3,037	3,047	3,060	3,065	3,065
Number of pumping stations	120	120	120	120	120	140	150	148	149	149
Number of sewer units	180,129	183,466	181,248	181,248	181,248	181,500	180,901	180,938	181,425	181,269
Number of wastewater treatment facilities	8	8	6	6	6	6	6	6	6	6
<b>Water operations</b>										
Maximum daily capacity of plants in gallons (in thousands)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Miles of water mains	81	81	81	81	81	81	92	92	92	92
Number of service connections	49	48	48	48	48	48	51	51	51	51